

**RHEA COUNTY COMMISSION MEETING
SPECIAL CALLED
AUGUST 26, 2025 AT 5:00 P.M.**

1. CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Present were Jim Reed, Chairman; Jim Vincent, County Executive; Linda Shaver, County Clerk;
Commissioners: Cashman, Dunn, Fisher, Stephens, Thedford
Absent: Francisco, Welch

A legal quorum being present, meeting was opened with Prayer and Pledge to American Flag.

2. RESOLUTION #25-08-66, AUTHORIZING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF RHEA COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

Motion Commissioner Thedford, second Commissioner Dunn to approve the Resolution.
Resolution and complete budget follow next pages.

VOTED: AYE: ALL NAY: NONE ABSENT: Francisco, Welch

MOTION CARRIED AND SO ORDERED

3. RESOLUTION #25-08-67, FIXING THE TAX LEVY IN RHEA COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

Motion Commissioner Thedford, second Commissioner Stephens to approve the Resolution.
Resolution follows next pages.

VOTED: AYE: ALL NAY: NONE ABSENT: Francisco, Welch

MOTION CARRIED AND SO ORDERED

4. RESOLUTION #25-08-68, MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF RHEA COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

Motion Commissioner Fisher, second Commissioner Thedford to approve the Resolution.

VOTED: AYE: ALL NAY: NONE ABSENT: Francisco, Welch

MOTION CARRIED AND SO ORDERED

RESOLUTION NO 25-08-66

**A RESOLUTION AUTHORIZING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RHEA COUNTY, TENNESSEE
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Rhea County, Tennessee assembled in a special called session on the 26th day of August, 2025, that the amounts hereinafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Rhea County, Tennessee. The amounts hereinafter set out are appropriated for the operating expenses, capital outlays, transfers, and for the payment of principal and interest on the County's outstanding debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

GENERAL FUND

| | | | |
|-------|---------------------------|----|--------------|
| 51100 | County Commission | \$ | 127,570.00 |
| 51210 | Board of Equalization | \$ | 2,260.00 |
| 51240 | Other Boards & Committees | \$ | 13,552.00 |
| 51300 | County Executive | \$ | 286,526.00 |
| 51400 | County Attorney | \$ | 84,000.00 |
| 51500 | Election Commission | \$ | 299,849.00 |
| 51600 | Register of Deeds | \$ | 324,020.00 |
| 51720 | Planning | \$ | 22,324.00 |
| 51730 | Building Inspector | \$ | 175,019.00 |
| 51810 | Other Facilities | \$ | 1,365,671.00 |
| 51910 | Preservation of Records | \$ | 68,046.00 |
| 52000 | Accounting and Budgeting | \$ | 842,733.00 |
| 52300 | Property Assessor | \$ | 532,009.00 |
| 52400 | County Trustee | \$ | 312,287.00 |
| 52500 | County Clerk | \$ | 489,663.00 |
| 53100 | Circuit Court | \$ | 425,848.00 |
| 53300 | General Sessions | \$ | 293,809.00 |
| 53310 | General Sessions Judge | \$ | 612,553.00 |
| 53400 | Chancery Court | \$ | 380,113.00 |
| 53920 | Courtroom Security | \$ | 93,119.00 |
| 54110 | Sheriff Department | \$ | 4,687,724.00 |

| | | | |
|-------|---------------------------------------|----|----------------------|
| 54160 | Administration of the Sexual Offender | \$ | 2,600.00 |
| 54210 | Jail | \$ | 3,860,011.00 |
| 54240 | Juvenile Services | \$ | 554,927.00 |
| 54310 | Fire Prevention | \$ | 845,332.00 |
| 54420 | Rescue Squads | \$ | 37,000.00 |
| 54490 | Other Emergency Management | \$ | 204,054.00 |
| 54610 | Coroner/Medical Examiner | \$ | 110,000.00 |
| 54900 | Other Public Safety | \$ | 1,349,387.00 |
| 55120 | Rabies and Aiminal Control | \$ | 328,923.00 |
| 55190 | Other Local Health Services | \$ | 78,880.00 |
| 55759 | Other Waste Disposal | \$ | 54,000.00 |
| 56100 | Adult Activities | \$ | 35,560.00 |
| 56700 | Parks & Fair | \$ | 30,000.00 |
| 56900 | Other Social and Cultural | \$ | 254,632.00 |
| 57100 | Agricultural Extension | \$ | 136,344.00 |
| 57500 | Soil Conservation | \$ | 55,789.00 |
| 58110 | Tourism | \$ | 98,081.00 |
| 58190 | Other Economic & Community Develop. | \$ | 125,000.00 |
| 58300 | Veterans' Services | \$ | 116,203.00 |
| 58400 | Other Charges | \$ | 302,824.00 |
| 58500 | Contributions | \$ | 65,000.00 |
| 99100 | Transfers Out | \$ | 1,734,724.00 |
| | TOTAL GENERAL FUND | \$ | 21,817,966.00 |

SOLID WASTE

| | | | |
|-------|--------------------------|----|---------------------|
| 51810 | Other Facilities | \$ | 166,378.00 |
| 55731 | Waste Pickup | \$ | 1,729,602.00 |
| 58600 | Employee Benefits | \$ | 6,998.00 |
| | TOTAL SOLID WASTE | \$ | 1,902,978.00 |

DRUG CONTROL

| | | | |
|-------|---------------------------|----|------------------|
| 54150 | Drug Enforcement | \$ | 36,400.00 |
| | TOTAL DRUG CONTROL | \$ | 36,400.00 |

HIGHWAY/PUBLIC WORKS

| | | | |
|-------|---------------------------------|----|--------------|
| 61000 | Administration | \$ | 309,670.00 |
| 62000 | Highway & Bridge Maintenance | \$ | 1,892,566.00 |
| 63100 | Operation & Maint. Of Equipment | \$ | 438,482.00 |
| 65000 | Other Charges | \$ | 142,607.00 |
| 66000 | Employee Benefits | \$ | 53,068.00 |
| 68000 | Capital Outlay | \$ | 284,335.00 |

| | | |
|--------------------------------------|----------------------------------|-------------------------|
| TOTAL HIGHWAY/PUBLIC WORKS | | \$ 3,120,728.00 |
| <hr/> | | |
| GENERAL PURPOSE SCHOOL | | |
| 71100 | Regular Instruction Program | \$ 22,708,239.00 |
| 71200 | Special Education Program | \$ 5,366,788.00 |
| 71300 | Career and Technical Education | \$ 1,264,599.00 |
| 72120 | Health Services | \$ 528,006.00 |
| 72130 | Other Student Support | \$ 1,583,713.00 |
| 72210 | Regular Instruction Program | \$ 491,932.00 |
| 72220 | Special Education Program | \$ 610,612.00 |
| 72250 | Technology | \$ 999,112.00 |
| 72310 | Board of Education | \$ 922,088.00 |
| 72320 | Director of Schools | \$ 1,073,703.00 |
| 72410 | Office of the Principal | \$ 2,628,841.00 |
| 72610 | Operation of Plant | \$ 3,646,605.00 |
| 72620 | Maintenance of Plant | \$ 999,178.00 |
| 73400 | Early Childhood Education | \$ 471,172.00 |
| 99100 | Transfers Out | \$ 300,000.00 |
| TOTAL GENERAL PURPOSE SCHOOL | | \$ 43,594,588.00 |
| <hr/> | | |
| SCHOOL FEDERAL PROJECTS | | |
| 99100 | Transfers Out | \$ 300,000.00 |
| TOTAL SCHOOL FEDERAL PROJECTS | | \$ 300,000.00 |
| <hr/> | | |
| CENTRALIZED CAFETERIA FUND | | |
| 73100 | Food Service | \$ 3,624,999.00 |
| TOTAL CENTRALIZED CAFET. FUND | | \$ 3,624,999.00 |
| <hr/> | | |
| TRANSPORTATION FUND | | |
| 72310 | Board of Education | \$ 55,099.00 |
| 72710 | Transportation | \$ 3,040,392.00 |
| TOTAL TRANSPORTATION FUND | | \$ 3,095,491.00 |
| <hr/> | | |
| GENERAL DEBT SERVICE | | |
| 82110 | Principal - General Government | \$ 1,166,300.00 |
| 82120 | Principal - Highways and Streets | \$ 110,800.00 |
| 82130 | Principal - Education | \$ 2,439,300.00 |
| 82210 | Interest - General Government | \$ 643,500.00 |
| 82220 | Interest - Highways and Streets | \$ 27,988.00 |
| 82230 | Interest - Education | \$ 481,600.00 |

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee or agent of the County shall not be in excess of the amounts authorized by this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the County in excess of the appropriation made herein for such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any amendment to the budget shall be approved as provided in Tenn. Code Ann. § 5-9-407. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, one copy with each divisional or departmental head concerned. A description of the amendment, including its purpose and why it is needed during the current fiscal year; a statement disclosing the cost of the amendment by budget line item with subclassifications that shows each specific cost element, and the source of funding for the expenditure itemized by type must be included in the language of the amendment resolution. One copy of each amendment shall be submitted to the Comptroller's Division of Local Government Finance after its adoption. This section shall in no case whatsoever be construed as authorizing transfer from one fund to another but shall apply solely to transfer within a certain fund.

SECTION 6. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to the Comptroller's Division of Local Government Finance after its adoption as provided by Tenn. Code Ann. § 9-21-406.

SECTION 7. BE IT FURTHER RESOLVED that the County is hereby authorized to borrow money on tax and revenue anticipation notes, provided such notes are first approved by the Comptroller's Division of Local Government Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2025 - 2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual

fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Tennessee Code Annotated Title 9, Chapter 21. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2026.

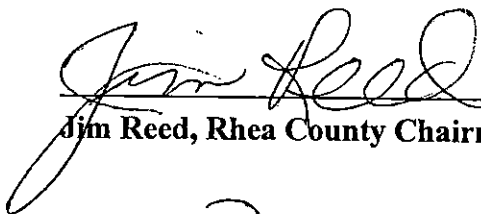
SECTION 8. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2024, and prior years and the interest and penalty thereon collected during the year ending June 30, 2026 shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year June 30, 2026.

SECTION 10. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025.

PASSED THIS 26th of August, 2025.

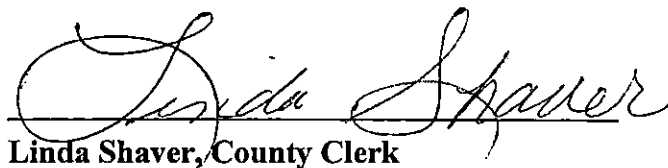


Jim Reed, Rhea County Chairman



Jim Vincent, County Executive

Attest:



Linda Shaver, County Clerk





Budget
For Fiscal Year 2025 – 2026

Fund 101 - Total

| | | |
|--|-------------------------|-----------------------|
| Beginning of the Year Fund Balance July 1, 2024: | | |
| | Fund Balance: \$ | 12,015,933.75 |
| FY25 | | |
| Projected Revenues: | \$ | 21,754,956.00 |
| Projected Expenditures: | \$ | 22,838,070.00 |
| Projected Decrease to Fund Balance: | \$ | (1,083,114.00) |
| Projected End of the Year Fund Balance June 30, 2025: | | |
| | Fund Balance: \$ | 10,932,819.75 |

| | | |
|--|-----------|-----------------------|
| Projected FY26 Revenue: | \$ | 19,898,940.00 |
| Projected FY26 Expenditures: | \$ | 20,083,242.00 |
| Tranfers Out: | \$ | 1,734,724.00 |
| Projected Decrease to Fund Balance: | \$ | (1,919,026.00) |
| New Projected Fund Balance: | \$ | 9,013,793.75 |

| | |
|--|---------------|
| Fund Balance as a % of Expenditures | 44.88% |
|--|---------------|

Fund 101 - Unassigned

| | |
|--|-------------------|
| Beginning of the Year Fund Balance July 1, 2024: | |
| Unassigned Fund Balance: | \$ 4,112,481.25 |
| Net Audit Adjustment to Unassigned: | \$ 2,904,413.62 |
| Adjusted Unassigned Fund Balance: | \$ 7,016,894.87 |
| FY25 | |
| Projected Revenues: | \$ 21,754,956.00 |
| Projected Expenditures: | \$ 22,838,070.00 |
| Projected Decrease to Fund Balance: | \$ (1,083,114.00) |
| Moved to Restricted: | \$ (982,673.96) |
| Projected End of the Year Fund Balance June 30, 2025: | |
| Unassigned Fund Balance: | \$ 4,951,106.91 |

| | |
|--|-------------------|
| Projected FY26 Revenue: | \$ 19,898,940.00 |
| Projected FY26 Expenditures: | \$ 20,083,242.00 |
| Transfers Out: | \$ 1,734,724.00 |
| Projected Decrease to Fund Balance: | \$ (1,919,026.00) |
| New Projected Unassigned Fund Balance: | \$ 3,032,080.91 |

| | |
|------------------------------|-----------------|
| 15% Fund Balance Requirement | \$ 3,012,486.30 |
|------------------------------|-----------------|

| Fund 101 General | | Statement of Proposed Operations | | |
|--------------------------------------|---|----------------------------------|-------------------|-------------------|
| For Fiscal Year Ending June 30, 2026 | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Estimated/Appropriated/Actual | Revenues | | | |
| 40000 | Local Taxes | | | |
| 42311 | Fines For Littering (General Sess Court) | 0 | 48 | 0 |
| Total | Local Taxes | 0 | 48 | 0 |
| Total | Revenues | 0 | 48 | 0 |
| 40000 | Local Taxes | | | |
| 40100 | County Property Taxes | | | |
| 40110 | Current Property Tax | 8,682,123 | 8,979,849 | 10,130,515 |
| 40120 | Trustee's Collections - Prior Year | 210,000 | 307,942 | 260,000 |
| 40125 | Trustee's Collections - Bankruptcy | 1,400 | 363 | 0 |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 310,000 | 311,984 | 310,000 |
| 40140 | Interest And Penalty | 47,000 | 62,410 | 55,000 |
| 40162 | Payments In Lieu Of Taxes-Local Utilitie | 160,000 | 99,484 | 94,000 |
| 40163 | Payments In Lieu Of Taxes - Other | 0 | 4,121 | 4,000 |
| Total | County Property Taxes | 9,410,523 | 9,766,153 | 10,853,515 |
| 40200 | County Local Option Taxes | | | |
| 40220 | Hotel/Motel Tax - New Hotel Motel Tax | 360,000 | 398,893 | 390,000 |
| 40250 | Litigation Tax - General | 90,000 | 95,653 | 91,000 |
| 40266 | Litigation Tax-Jail Or Workhouse - Jail Litagation Ta | 55,000 | 60,772 | 60,000 |
| Total | County Local Option Taxes | 505,000 | 555,318 | 541,000 |
| 40300 | Statutory Local Taxes | | | |
| 40320 | Bank Excise Tax | 65,000 | 25,222 | 25,000 |
| Total | Statutory Local Taxes | 65,000 | 25,222 | 25,000 |
| Total | Local Taxes | 9,980,523 | 10,346,693 | 11,419,515 |
| 41000 | Licenses And Permits | | | |
| 41100 | Licenses | | | |
| 41140 | Cable TV Franchise | 112,000 | 102,946 | 100,000 |
| Total | Licenses | 112,000 | 102,946 | 100,000 |
| 41500 | Permits | | | |
| 41510 | Beer Permits | 3,300 | 2,169 | 2,000 |
| 41520 | Building Permits | 183,000 | 298,629 | 190,000 |
| Total | Permits | 186,300 | 300,798 | 192,000 |
| Total | Licenses And Permits | 298,300 | 403,744 | 292,000 |
| 42000 | Fines, Forfeitures And Penalties | | | |
| 42100 | Circuit Court | | | |
| 42110 | Fines | 300 | 1,045 | 500 |
| 42120 | Officers Costs | 10,000 | 11,316 | 10,000 |
| 42140 | Drug Control Fines - DRUG | 11,000 | 10,493 | 11,000 |
| 42141 | Drug Court Fees - Drug Court Fees | 600 | 1,197 | 900 |
| 42180 | DUI Treatment Fines - Drug Court Fees | 400 | 570 | 500 |
| 42190 | Data Entry Fee - Circuit Court - Circuit Court Reser | 1,300 | 1,432 | 1,300 |
| 42191 | Courtroom Security Fee - Circuit Court Civil Court F | 5,300 | 6,049 | 5,500 |

| Fund 101 General | | Statement of Proposed Operations For Fiscal Year Ending June 30, 2026 | | |
|------------------|--|--|----------------|----------------|
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Total | Circuit Court | 28,900 | 32,102 | 29,700 |
| 42200 | Criminal Court | | | |
| 42280 | DUI Treatment Fines | 0 | 48 | 0 |
| Total | Criminal Court | 0 | 48 | 0 |
| 42300 | General Sessions Court | | | |
| 42310 | Fines | 8,000 | 10,315 | 9,000 |
| 42320 | Officers Costs | 54,000 | 55,733 | 54,000 |
| 42330 | Games And Fish Fines | 200 | 272 | 200 |
| 42340 | Drug Control Fines - DRUG | 9,400 | 12,774 | 11,000 |
| 42341 | Drug Court Fees - Drug Court Fees | 6,000 | 5,660 | 5,000 |
| 42350 | Jail Fees | 15,000 | 14,332 | 14,500 |
| 42380 | DUI Treatment Fines - Drug And Alcohol Treatment | 4,000 | 6,153 | 5,500 |
| 42390 | Data Entry Fee - General Sessions Court - General | 4,000 | 4,800 | 4,200 |
| 42391 | Courtroom Security Fee - Sessions Courtyroom Sec | 46,000 | 49,623 | 43,000 |
| Total | General Sessions Court | 146,600 | 159,662 | 146,400 |
| 42400 | Juvenile Court | | | |
| 42410 | Fines | 0 | 284 | 0 |
| 42420 | Officers Costs | 0 | 2,280 | 1,750 |
| 42441 | Drug Court Fees | 0 | 278 | 0 |
| 42490 | Data Entry Fee - Juvenile Court | 0 | 312 | 0 |
| Total | Juvenile Court | 0 | 3,154 | 1,750 |
| 42500 | Chancery Court | | | |
| 42520 | Officers Costs | 200 | 703 | 600 |
| 42530 | Data Entry Fee - Chancery Court - Chancery Court | 3,000 | 3,395 | 3,000 |
| 42591 | Courtroom Security Fee - Chancery Court Security | 4,300 | 5,109 | 4,500 |
| Total | Chancery Court | 7,500 | 9,207 | 8,100 |
| 42800 | Judicial District Drug Program | | | |
| 42870 | Data Entry Fee - Other Courts - General Sessions C | 3,500 | 3,970 | 3,500 |
| Total | Judicial District Drug Program | 3,500 | 3,970 | 3,500 |
| Total | Fines, Forfeitures And Penalties | 186,500 | 208,143 | 189,450 |
| 43000 | Charges For Current Services | | | |
| 43100 | General Service Charges | | | |
| 43170 | Work Release Charges For Board - Workrelease Prc | 22,500 | 49,823 | 45,000 |
| Total | General Service Charges | 22,500 | 49,823 | 45,000 |
| 43300 | Fees | | | |
| 43340 | Recreation Fees - Camp/Recreation Fees | 23,325 | 18,332 | 11,600 |
| 43350 | Copy Fees | 1,200 | 1,011 | 900 |
| 43366 | Greenbelt Late Application Fee | 0 | 600 | 0 |
| 43370 | Telephone Commissions | 95,000 | 190,230 | 144,000 |
| 43383 | Title & Registration Fee | 36,000 | 36,063 | 36,000 |
| 43392 | Data Processing Fee -Register | 7,800 | 9,994 | 9,500 |

| Fund 101 General | | Statement of Proposed Operations For Fiscal Year Ending June 30, 2026 | | |
|--|---|--|------------------|------------------|
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 43393 | Probaton Fees | 68,000 | 67,507 | 65,000 |
| 43394 | Data Processing Fee - Sheriff | 4,500 | 4,373 | 4,000 |
| 43395 | Sexual Offender Registration Fee-Sheriff - Sex Offe | 4,600 | 4,600 | 4,600 |
| 43396 | Data Processing Fee - County Clerk - Rhea County | 900 | 1,353 | 1,000 |
| 43399 | Vehicle Ins Coverage & Reinstatement Fee | 6,800 | 10,115 | 8,500 |
| Total Fees | | 248,125 | 344,178 | 285,100 |
| Total Charges For Current Services | | 270,625 | 394,001 | 330,100 |
| 44000 Other Local Revenues | | | | |
| 44100 Recurring Items | | | | |
| 44110 | Investment Income | 34,000 | 0 | 0 |
| 44120 | Lease/Rentals | 165,000 | 221,411 | 210,000 |
| 44131 | Commissary Sales | 97,000 | 132,938 | 110,000 |
| 44170 | Miscellaneous Refunds | 2,500 | 15,126 | 2,500 |
| Total Recurring Items | | 298,500 | 369,475 | 322,500 |
| 44500 Nonrecurring Items | | | | |
| 44530 | Sale Of Equipment | 49,300 | 49,360 | 0 |
| 44540 | Sale Of Property | 23,730 | 29,330 | 0 |
| 44560 | Damages Recovered From Individuals | 0 | 20 | 0 |
| 44570 | Contributions & Gifts - Veterans Services | 2,000 | 5,000 | 0 |
| Total Nonrecurring Items | | 75,030 | 83,710 | 0 |
| 44900 Other Local Revenues | | | | |
| 44990 | Other Local Revenues | 59,182 | 63,614 | 58,000 |
| Total Other Local Revenues | | 59,182 | 63,614 | 58,000 |
| Total Other Local Revenues | | 432,712 | 516,799 | 380,500 |
| 45000 Fees Received From County Officials | | | | |
| 45100 Excess Fees | | | | |
| 45190 | Trustee | 395,000 | 420,569 | 405,000 |
| Total Excess Fees | | 395,000 | 420,569 | 405,000 |
| 45500 Fees In Lieu Of Salary | | | | |
| 45510 | County Clerk | 370,000 | 426,875 | 415,000 |
| 45520 | Circuit Court Clerk | 240,000 | 235,267 | 230,000 |
| 45550 | Clerk And Master | 155,000 | 137,359 | 132,000 |
| 45560 | Juvenile Court Clerk | 0 | 7,840 | 7,000 |
| 45580 | Register | 135,000 | 158,661 | 150,000 |
| 45590 | Sheriff | 6,000 | 14,756 | 13,000 |
| 45610 | Trustee | 185,000 | 206,749 | 200,000 |
| Total Fees In Lieu Of Salary | | 1,091,000 | 1,187,507 | 1,147,000 |
| Total Fees Received From County Officials | | 1,486,000 | 1,608,076 | 1,552,000 |
| 46000 State Of Tennessee | | | | |
| 46100 General Government Grants | | | | |
| 46110 | Juvenile Services Program | 9,000 | 0 | 9,000 |
| 46130 | Child Restraint Program - CHILD RESTRAINT PROC | 0 | 367 | 0 |

| Fund 101 General | | Statement of Proposed Operations For Fiscal Year Ending June 30, 2026 | | |
|------------------|---|--|------------------|------------------|
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 46190 | Other General Government Grants - 3 Star Energy | 38,318 | 31,761 | 0 |
| Total | General Government Grants | 47,318 | 32,128 | 9,000 |
| 46200 | Public Safety Grants | | | |
| 46210 | Law Enforcement Training Programs - Safe Journey | 0 | 26,293 | 0 |
| 46240 | Student Resource Officer Grant - School Resource C | 525,000 | 525,000 | 525,000 |
| 46290 | Other Public Safety Grants - Enforcement Of Tn Du | 155,738 | 87,596 | 0 |
| Total | Public Safety Grants | 680,738 | 638,889 | 525,000 |
| 46300 | Health And Welfare Grants | | | |
| 46320 | Public Health Nurses | 407,300 | 350,384 | 0 |
| 46390 | Other Health And Welfare Grants - HEALTH DEPT F | 289,500 | 173,094 | 0 |
| Total | Health And Welfare Grants | 696,800 | 523,478 | 0 |
| 46800 | Other State Revenues | | | |
| 46830 | Beer Tax | 28,000 | 17,752 | 23,000 |
| 46835 | Vehicle Certificate Of Title Fees - County Clerk Spei | 8,000 | 9,409 | 8,000 |
| 46840 | Alcoholic Beverage Tax | 80,000 | 78,993 | 75,000 |
| 46845 | Opioid Settlement Funds | 175,000 | 126,719 | 0 |
| 46851 | State Revenue Sharing -T.V.A. | 378,000 | 580,922 | 188,000 |
| 46852 | State Rev Sharing - Telecommunications | 36,000 | 42,149 | 38,000 |
| 46855 | State Shared Sports Gaming | 38,000 | 48,139 | 47,000 |
| 46915 | Contracted Prisoner Board | 2,975,000 | 3,466,783 | 3,959,375 |
| 46925 | Hybrid/Electric Vehicle Registration Fee | 0 | 5,256 | 0 |
| 46940 | Reappraisal Program Reimbursement | 0 | 71,810 | 70,000 |
| 46980 | Other State Grants - CV ADDRESSING FOOD INSEC | 1,230,933 | 876,216 | 0 |
| 46990 | Other State Revenues | 164,474 | 113,719 | 5,000 |
| Total | Other State Revenues | 5,113,407 | 5,437,867 | 4,413,375 |
| Total | State Of Tennessee | 6,538,263 | 6,632,362 | 4,947,375 |
| 47000 | Federal Government | | | |
| 47100 | Federal Through State | | | |
| 47235 | Homeland Security Grants - EMA EXTRICATION TR | 47,276 | 115,464 | 0 |
| 47250 | Law Enforcement Grants - Alcohol/Dui 23/24 | 448,003 | 323,060 | 0 |
| 47402 | Arpa1 - TN DEPT OF ECONOMIC DEVELOPMENT - | 1,799,634 | 280,879 | 0 |
| 47403 | Arpa2 - Health Dept Renovation 2024-2025 | 371,600 | 31,266 | 0 |
| 47404 | Arpa3 - TOURISM | 95,000 | 75,361 | 0 |
| Total | Federal Through State | 2,761,513 | 826,030 | 0 |
| Total | Federal Government | 2,761,513 | 826,030 | 0 |
| 48000 | Other Governments And Citizens Groups | | | |
| 48100 | Other Governments | | | |
| 48130 | Contributions | 620,873 | 812,244 | 736,000 |
| 48140 | Contracted Services - Animal Officer For Sheriff Dej | 35,000 | 52,000 | 52,000 |
| Total | Other Governments | 655,873 | 864,244 | 788,000 |
| 48900 | Other | | | |

Fund 101 General
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|----------------|--|------------------------|-------------------|-------------------|
| 48991 | Opioid Settlement Fund-Pas - Opioid-Brown Greer : | 0 | 79,711 | 0 |
| | Total Other | 0 | 79,711 | 0 |
| | Total Other Governments And Citizens Groups | 655,873 | 943,955 | 788,000 |
| | Total Revenues | 22,610,309 | 21,879,803 | 19,898,940 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49700 | Insurance Recovery | 0 | 23,485 | 0 |
| | Total Other Sources (Non-Revenue) | 0 | 23,485 | 0 |
| | Total Other Sources (Non-Revenue) | 0 | 23,485 | 0 |
| | Total Revenues & Revenues & Other Sources (Non- | 22,610,309 | 21,903,336 | 19,898,940 |

| Fund 101 | | General | | | |
|--------------------------------------|------------------------------------|--|---------------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Revenue) | | | | | |
| Estimated/ | Appropriated/ | Actual | | | |
| | | Expenditures | | | |
| 50000 | General County Operations | | | | |
| 51000 | General Government | | | | |
| 51100 | County Commission | | | | |
| 51100 | 191 | County Commission - Board And Committee Memb | 70,200 | 70,200 | 70,200 |
| 51100 | 201 | County Commission - Social Security | 4,352 | 4,291 | 4,352 |
| 51100 | 212 | County Commission - Employer Medicare | 1,018 | 1,003 | 1,018 |
| 51100 | 305 | County Commission - Audit Services | 15,000 | 14,463 | 16,500 |
| 51100 | 320 | County Commission - Dues And Memberships | 17,046 | 16,112 | 14,500 |
| 51100 | 355 | County Commission - Travel | 15,941 | 15,941 | 16,000 |
| 51100 | 399 | County Commission - Other Contracted Services | 1,468 | 641 | 2,000 |
| 51100 | 499 | County Commission - Other Supplies And Materials | 961 | 411 | 500 |
| 51100 | 599 | County Commission - Other Charges | 2,589 | 2,560 | 2,500 |
| 51100 | 708 | County Commission - Communication Equipment - | 1,806 | 1,806 | 0 |
| 51100 | County Commission | | 130,381 | 127,428 | 127,570 |
| 51210 | Board Of Equalization | | | | |
| 51210 | 191 | Board Of Equalization - Board And Committee Mem | 3,265 | 3,265 | 2,100 |
| 51210 | 201 | Board Of Equalization - Social Security | 193 | 193 | 130 |
| 51210 | 212 | Board Of Equalization - Employer Medicare | 45 | 45 | 30 |
| 51210 | Board Of Equalization | | 3,503 | 3,503 | 2,260 |
| 51240 | Other Boards And Committees | | | | |
| 51240 | 161 | Other Boards And Committees - Secretary(s) - Civil | 315 | 270 | 270 |
| 51240 | 191 | Other Boards And Committees - Board And Commi | 9,435 | 8,510 | 7,480 |
| 51240 | 201 | Other Boards And Committees - Social Security - C | 598 | 516 | 17 |
| 51240 | 204 | Other Boards And Committees - State Retirement - | 53 | 14 | 14 |
| 51240 | 212 | Other Boards And Committees - Employer Medicare | 121 | 121 | 4 |
| 51240 | 348 | Other Boards And Committees - Postal Charges - C | 85 | 84 | 0 |
| 51240 | 349 | Other Boards And Committees - Printing, Stationer | 2,629 | 531 | 4,800 |
| 51240 | 399 | Other Boards And Committees - Other Contracted : | 415 | 0 | 967 |
| 51240 | 509 | Other Boards And Committees - Refunds | 400 | 400 | 0 |
| 51240 | Other Boards And Committees | | 14,051 | 10,446 | 13,552 |
| 51300 | County Mayor/Executive | | | | |
| 51300 | 101 | County Mayor/Executive - County Official/Administr | 110,015 | 110,015 | 135,979 |
| 51300 | 119 | County Mayor/Executive - Accountants/Bookkeeper | 48,000 | 48,000 | 49,440 |
| 51300 | 169 | County Mayor/Executive - Part-Time Personnel | 500 | 0 | 500 |
| 51300 | 188 | County Mayor/Executive - Bonus Payments - COUN | 1,155 | 1,155 | 0 |
| 51300 | 201 | County Mayor/Executive - Social Security | 9,892 | 9,027 | 11,527 |
| 51300 | 204 | County Mayor/Executive - State Retirement | 8,112 | 8,086 | 9,817 |

| Fund 101 | | General | | | |
|--------------------------------------|-------------------------------|---|----------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed | |
| 51300 | 206 | County Mayor/Executive - Life Insurance | 82 | 59 | 84 |
| 51300 | 207 | County Mayor/Executive - Medical Insurance | 26,200 | 26,193 | 30,603 |
| 51300 | 212 | County Mayor/Executive - Employer Medicare | 2,313 | 2,111 | 2,696 |
| 51300 | 302 | County Mayor/Executive - Advertising | 56 | 56 | 0 |
| 51300 | 307 | County Mayor/Executive - Communication | 8,000 | 6,600 | 8,000 |
| 51300 | 316 | County Mayor/Executive - Contributions | 0 | 0 | 5,000 |
| 51300 | 320 | County Mayor/Executive - Dues And Memberships | 3,740 | 3,740 | 4,000 |
| 51300 | 330 | County Mayor/Executive - Operating Lease Paymer | 2,245 | 2,044 | 2,000 |
| 51300 | 355 | County Mayor/Executive - Travel | 2,000 | 967 | 2,000 |
| 51300 | 399 | County Mayor/Executive - Other Contracted Service | 2,099 | 0 | 2,400 |
| 51300 | 425 | County Mayor/Executive - Gasoline | 1,500 | 1,472 | 1,700 |
| 51300 | 435 | County Mayor/Executive - Office Supplies | 2,000 | 1,068 | 1,500 |
| 51300 | 511 | County Mayor/Executive - Vehicle And Equipment I | 464 | 464 | 765 |
| 51300 | 599 | County Mayor/Executive - Other Charges | 18,271 | 6,802 | 18,515 |
| 51300 | County Mayor/Executive | | 246,644 | 227,859 | 286,526 |
| 51400 | County Attorney | | | | |
| 51400 | 331 | County Attorney - Legal Services | 85,000 | 81,023 | 84,000 |
| 51400 | County Attorney | | 85,000 | 81,023 | 84,000 |
| 51500 | Election Commission | | | | |
| 51500 | 101 | Election Commission - County Official/Administrativ | 85,726 | 85,726 | 88,298 |
| 51500 | 103 | Election Commission - Assistant(s) | 44,003 | 41,709 | 49,440 |
| 51500 | 169 | Election Commission - Part-Time Personnel | 12,500 | 8,493 | 0 |
| 51500 | 187 | Election Commission - Overtime Pay | 4,000 | 1,475 | 0 |
| 51500 | 188 | Election Commission - Bonus Payments - COUNTY | 1,500 | 1,500 | 0 |
| 51500 | 192 | Election Commission - Election Commission | 4,800 | 4,305 | 0 |
| 51500 | 201 | Election Commission - Social Security | 9,457 | 8,739 | 8,540 |
| 51500 | 204 | Election Commission - State Retirement | 7,723 | 6,642 | 7,273 |
| 51500 | 206 | Election Commission - Life Insurance | 82 | 82 | 84 |
| 51500 | 207 | Election Commission - Medical Insurance | 19,618 | 19,190 | 20,916 |
| 51500 | 212 | Election Commission - Employer Medicare | 2,212 | 2,043 | 1,997 |
| 51500 | 307 | Election Commission - Communication | 2,500 | 1,797 | 2,500 |
| 51500 | 320 | Election Commission - Dues And Memberships | 1,100 | 0 | 0 |
| 51500 | 330 | Election Commission - Operating Lease Payments | 3,000 | 2,749 | 3,851 |
| 51500 | 332 | Election Commission - Legal Notices, Recording An | 10,000 | 3,330 | 5,000 |
| 51500 | 334 | Election Commission - Maintenance Agreements | 22,500 | 20,762 | 24,000 |
| 51500 | 336 | Election Commission - Maintenance And Repair Ser | 4,000 | 0 | 10,000 |
| 51500 | 348 | Election Commission - Postal Charges | 125 | 0 | 125 |

| Fund 101 General | | | Statement of Proposed Operations | | |
|--------------------------------------|----------------------------|--|----------------------------------|----------------|----------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 51500 | 351 | Election Commission - Rentals | 4,000 | 3,369 | 2,000 |
| 51500 | 355 | Election Commission - Travel | 10,000 | 4,580 | 8,000 |
| 51500 | 399 | Election Commission - Other Contracted Services | 68,000 | 57,011 | 30,000 |
| 51500 | 435 | Election Commission - Office Supplies | 40,121 | 35,949 | 10,000 |
| 51500 | 599 | Election Commission - Other Charges - Hotel/Motel | 225 | 0 | 225 |
| 51500 | 731 | Election Commission - Voting Machines - Help Ame | 85,400 | 85,400 | 27,600 |
| 51500 | Election Commission | | 442,592 | 394,851 | 299,849 |
| 51600 | Register Of Deeds | | | | |
| 51600 | 101 | Register Of Deeds - County Official/Administrative | 95,251 | 95,251 | 98,109 |
| 51600 | 103 | Register Of Deeds - Assistant(s) | 48,095 | 48,095 | 50,000 |
| 51600 | 119 | Register Of Deeds - Accountants/Bookkeepers | 72,538 | 72,538 | 73,989 |
| 51600 | 188 | Register Of Deeds - Bonus Payments - COUNTY BC | 2,000 | 2,000 | 0 |
| 51600 | 201 | Register Of Deeds - Social Security | 13,459 | 12,737 | 13,770 |
| 51600 | 204 | Register Of Deeds - State Retirement | 11,069 | 11,069 | 11,727 |
| 51600 | 206 | Register Of Deeds - Life Insurance | 163 | 163 | 168 |
| 51600 | 207 | Register Of Deeds - Medical Insurance | 43,137 | 43,137 | 48,636 |
| 51600 | 212 | Register Of Deeds - Employer Medicare | 3,148 | 2,979 | 3,220 |
| 51600 | 317 | Register Of Deeds - Data Processing Services - Cor | 13,000 | 2,848 | 13,000 |
| 51600 | 320 | Register Of Deeds - Dues And Memberships | 907 | 907 | 1,001 |
| 51600 | 330 | Register Of Deeds - Operating Lease Payments | 1,860 | 1,640 | 1,900 |
| 51600 | 435 | Register Of Deeds - Office Supplies | 1,198 | 987 | 8,500 |
| 51600 | Register Of Deeds | | 305,825 | 294,351 | 324,020 |
| 51720 | Planning | | | | |
| 51720 | 191 | Planning - Board And Committee Members Fees | 6,375 | 3,725 | 6,375 |
| 51720 | 201 | Planning - Social Security | 395 | 229 | 395 |
| 51720 | 204 | Planning - State Retirement | 324 | 20 | 337 |
| 51720 | 212 | Planning - Employer Medicare | 92 | 54 | 92 |
| 51720 | 399 | Planning - Other Contracted Services | 51,200 | 27,763 | 15,125 |
| 51720 | Planning | | 58,386 | 31,791 | 22,324 |
| 51730 | Building | | | | |
| 51730 | 105 | Building - Supervisor/Director | 62,165 | 62,165 | 67,165 |
| 51730 | 169 | Building - Part-Time Personnel | 5,600 | 900 | 5,600 |
| 51730 | 188 | Building - Bonus Payments - COUNTY BONUS | 1,000 | 1,000 | 0 |
| 51730 | 189 | Building - Other Salaries & Wages | 39,700 | 39,700 | 40,892 |
| 51730 | 201 | Building - Social Security | 6,725 | 5,824 | 7,047 |
| 51730 | 204 | Building - State Retirement | 5,510 | 5,226 | 6,001 |
| 51730 | 206 | Building - Life Insurance | 82 | 82 | 84 |
| 51730 | 207 | Building - Medical Insurance | 14,354 | 14,353 | 17,262 |

Fund 101 General
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|----------------|-------------------------|---|---------------------|----------------|----------------|
| 51730 | 212 | Building - Employer Medicare | 1,573 | 1,375 | 1,648 |
| 51730 | 307 | Building - Communication | 3,036 | 3,032 | 3,620 |
| 51730 | 320 | Building - Dues And Memberships | 1,320 | 1,320 | 600 |
| 51730 | 355 | Building - Travel | 4,000 | 1,276 | 3,000 |
| 51730 | 399 | Building - Other Contracted Services | 1,000 | 0 | 9,600 |
| 51730 | 425 | Building - Gasoline | 2,500 | 1,578 | 2,000 |
| 51730 | 435 | Building - Office Supplies | 2,500 | 1,743 | 2,500 |
| 51730 | 471 | Building - Software | 22,690 | 21,140 | 0 |
| 51730 | 499 | Building - Other Supplies And Materials | 4,710 | 2,772 | 6,100 |
| 51730 | 599 | Building - Other Charges | 380 | 0 | 400 |
| 51730 | 711 | Building - Furniture And Fixtures | 0 | 0 | 1,500 |
| 51730 | Building | | 178,845 | 163,486 | 175,019 |
| 51800 | County Buildings | | | | |
| 51800 | 499 | County Buildings - Other Supplies And Materials - C | 78,719 | 41,532 | 0 |
| 51800 | 715 | County Buildings - Land - Opioid-Edison Tr Nationa | 20 | 20 | 0 |
| 51800 | County Buildings | | 78,739 | 41,552 | 0 |
| 51810 | Other Facilities | | | | |
| 51810 | 105 | Other Facilities - Supervisor/Director | 47,278 | 34,409 | 48,697 |
| 51810 | 119 | Other Facilities - Accountants/Bookkeepers | 4,763 | 4,763 | 0 |
| 51810 | 166 | Other Facilities - Custodial Personnel | 33,342 | 27,624 | 34,343 |
| 51810 | 167 | Other Facilities - Maintenance Personnel | 136,929 | 125,367 | 129,223 |
| 51810 | 187 | Other Facilities - Overtime Pay | 4,000 | 385 | 4,000 |
| 51810 | 188 | Other Facilities - Bonus Payments - COUNTY BONU | 2,500 | 2,500 | 0 |
| 51810 | 201 | Other Facilities - Social Security | 14,186 | 11,775 | 13,408 |
| 51810 | 204 | Other Facilities - State Retirement | 11,624 | 9,169 | 11,419 |
| 51810 | 206 | Other Facilities - Life Insurance | 204 | 190 | 210 |
| 51810 | 207 | Other Facilities - Medical Insurance | 36,785 | 32,285 | 36,604 |
| 51810 | 210 | Other Facilities - Unemployment Compensation | 500 | 0 | 500 |
| 51810 | 212 | Other Facilities - Employer Medicare | 3,318 | 2,754 | 3,136 |
| 51810 | 302 | Other Facilities - Advertising | 17,632 | 15,595 | 0 |
| 51810 | 307 | Other Facilities - Communication | 44,000 | 34,664 | 36,000 |
| 51810 | 330 | Other Facilities - Operating Lease Payments | 8,257 | 4,495 | 7,000 |
| 51810 | 348 | Other Facilities - Postal Charges | 41,133 | 39,913 | 40,000 |
| 51810 | 353 | Other Facilities - Towing Services | 4,405 | 150 | 2,000 |
| 51810 | 399 | Other Facilities - Other Contracted Services | 137,292 | 85,525 | 83,250 |
| 51810 | 410 | Other Facilities - Custodial Supplies | 60,000 | 52,906 | 20,000 |
| 51810 | 412 | Other Facilities - Diesel Fuel | 7,500 | 1,439 | 0 |

| Fund 101 General | | | Statement of Proposed Operations | | |
|--------------------------------------|---------------------------------|--|----------------------------------|------------------|------------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 51810 | 415 | Other Facilities - Electricity | 370,000 | 362,030 | 376,700 |
| 51810 | 425 | Other Facilities - Gasoline | 10,000 | 9,496 | 10,500 |
| 51810 | 433 | Other Facilities - Lubricants | 10,482 | 10,482 | 12,000 |
| 51810 | 434 | Other Facilities - Natural Gas | 44,000 | 42,178 | 44,000 |
| 51810 | 435 | Other Facilities - Office Supplies | 900 | 122 | 1,000 |
| 51810 | 450 | Other Facilities - Tires And Tubes | 30,000 | 22,392 | 30,000 |
| 51810 | 451 | Other Facilities - Uniforms | 8,390 | 8,066 | 9,000 |
| 51810 | 453 | Other Facilities - Vehicle Parts | 44,350 | 28,827 | 35,000 |
| 51810 | 454 | Other Facilities - Water And Sewer | 137,514 | 134,514 | 145,000 |
| 51810 | 471 | Other Facilities - Software | 800 | 800 | 0 |
| 51810 | 499 | Other Facilities - Other Supplies And Materials | 187,629 | 147,629 | 150,000 |
| 51810 | 502 | Other Facilities - Building And Contents Insurance | 56,288 | 56,288 | 16,401 |
| 51810 | 506 | Other Facilities - Liability Insurance | 4,389 | 4,389 | 4,829 |
| 51810 | 511 | Other Facilities - Vehicle And Equipment Insurance | 15,574 | 15,574 | 17,129 |
| 51810 | 513 | Other Facilities - Workman's Compensation Insurar | 20,368 | 20,368 | 23,322 |
| 51810 | 599 | Other Facilities - Other Charges | 90,041 | 75,007 | 0 |
| 51810 | 717 | Other Facilities - Maintenance Equipment | 5,301 | 5,301 | 6,000 |
| 51810 | 718 | Other Facilities - Motor Vehicles | 0 | 0 | 15,000 |
| 51810 | Other Facilities | | 1,651,674 | 1,429,371 | 1,365,671 |
| 51910 | Preservation Of Records | | | | |
| 51910 | 105 | Preservation Of Records - Supervisor/Director | 38,544 | 38,544 | 39,701 |
| 51910 | 169 | Preservation Of Records - Part-Time Personnel | 10,140 | 10,043 | 10,140 |
| 51910 | 188 | Preservation Of Records - Bonus Payments - COUN | 750 | 750 | 0 |
| 51910 | 201 | Preservation Of Records - Social Security | 3,065 | 2,877 | 3,090 |
| 51910 | 204 | Preservation Of Records - State Retirement | 2,498 | 1,983 | 2,632 |
| 51910 | 206 | Preservation Of Records - Life Insurance | 41 | 41 | 42 |
| 51910 | 207 | Preservation Of Records - Medical Insurance | 7,357 | 6,895 | 7,218 |
| 51910 | 212 | Preservation Of Records - Employer Medicare | 717 | 673 | 723 |
| 51910 | 399 | Preservation Of Records - Other Contracted Service | 2,677 | 1,781 | 2,500 |
| 51910 | 435 | Preservation Of Records - Office Supplies | 5,406 | 4,826 | 1,000 |
| 51910 | 471 | Preservation Of Records - Software | 890 | 890 | 1,000 |
| 51910 | 524 | Preservation Of Records - In-Service/Staff Develop | 85 | 85 | 0 |
| 51910 | Preservation Of Records | | 72,170 | 69,388 | 68,046 |
| Total | General Government | | 3,267,810 | 2,875,049 | 2,768,837 |
| 52000 | Finance | | | | |
| 52100 | Accounting And Budgeting | | | | |
| 52100 | 101 | Accounting And Budgeting - County Official/Admini | 99,776 | 99,776 | 107,920 |
| 52100 | 103 | Accounting And Budgeting - Assistant(s) | 94,816 | 60,257 | 56,000 |

| Fund 101 | | General | Statement of Proposed Operations For Fiscal Year Ending June 30, 2026 | | |
|----------------|-----|---|--|----------------|----------------|
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 52100 | 105 | Accounting And Budgeting - Supervisor/Director | 48,923 | 48,923 | 49,440 |
| 52100 | 119 | Accounting And Budgeting - Accountants/Bookkeeper | 333,282 | 316,618 | 330,044 |
| 52100 | 188 | Accounting And Budgeting - Bonus Payments - COL | 6,381 | 5,500 | 0 |
| 52100 | 201 | Accounting And Budgeting - Social Security | 36,045 | 30,709 | 33,691 |
| 52100 | 204 | Accounting And Budgeting - State Retirement | 29,534 | 25,619 | 28,692 |
| 52100 | 206 | Accounting And Budgeting - Life Insurance | 490 | 445 | 462 |
| 52100 | 207 | Accounting And Budgeting - Medical Insurance | 120,616 | 95,898 | 98,724 |
| 52100 | 210 | Accounting And Budgeting - Unemployment Comp | 1,700 | 0 | 0 |
| 52100 | 212 | Accounting And Budgeting - Employer Medicare | 8,431 | 7,182 | 7,879 |
| 52100 | 302 | Accounting And Budgeting - Advertising | 570 | 548 | 800 |
| 52100 | 307 | Accounting And Budgeting - Communication | 1,000 | 238 | 500 |
| 52100 | 317 | Accounting And Budgeting - Data Processing Serv | 28,014 | 28,014 | 0 |
| 52100 | 320 | Accounting And Budgeting - Dues And Membership | 493 | 30 | 500 |
| 52100 | 330 | Accounting And Budgeting - Operating Lease Paym | 5,900 | 5,884 | 6,151 |
| 52100 | 332 | Accounting And Budgeting - Legal Notices, Recordi | 2,608 | 800 | 1,500 |
| 52100 | 348 | Accounting And Budgeting - Postal Charges | 119 | 119 | 0 |
| 52100 | 355 | Accounting And Budgeting - Travel | 5,062 | 4,640 | 6,000 |
| 52100 | 399 | Accounting And Budgeting - Other Contracted Serv | 6,640 | 6,609 | 7,200 |
| 52100 | 435 | Accounting And Budgeting - Office Supplies | 12,333 | 12,052 | 14,000 |
| 52100 | 471 | Accounting And Budgeting - Software | 31,000 | 24,454 | 37,630 |
| 52100 | 524 | Accounting And Budgeting - In-Service/Staff Devel | 4,100 | 740 | 5,000 |
| 52100 | 599 | Accounting And Budgeting - Other Charges | 875 | 70 | 1,500 |
| 52100 | 709 | Accounting And Budgeting - Data Processing Equip | 0 | 0 | 49,100 |
| 52100 | 711 | Accounting And Budgeting - Furniture And Fixtures | 1,526 | 1,353 | 0 |
| 52100 | | Accounting And Budgeting | 880,234 | 776,478 | 842,733 |
| 52300 | | Property Assessor's Office | | | |
| 52300 | 101 | Property Assessor's Office - County Official/Admini | 95,251 | 95,251 | 98,109 |
| 52300 | 103 | Property Assessor's Office - Assistant(s) | 46,230 | 46,230 | 49,440 |
| 52300 | 119 | Property Assessor's Office - Accountants/Bookkeep | 147,323 | 144,268 | 187,768 |
| 52300 | 169 | Property Assessor's Office - Part-Time Personnel | 14,500 | 3,105 | 0 |
| 52300 | 188 | Property Assessor's Office - Bonus Payments - COL | 3,250 | 3,250 | 0 |
| 52300 | 201 | Property Assessor's Office - Social Security | 19,007 | 16,887 | 20,790 |
| 52300 | 204 | Property Assessor's Office - State Retirement | 15,573 | 14,668 | 17,705 |
| 52300 | 206 | Property Assessor's Office - Life Insurance | 245 | 245 | 294 |
| 52300 | 207 | Property Assessor's Office - Medical Insurance | 65,068 | 63,372 | 79,176 |
| 52300 | 212 | Property Assessor's Office - Employer Medicare | 4,445 | 3,973 | 4,862 |
| 52300 | 317 | Property Assessor's Office - Data Processing Serv | 12,246 | 11,839 | 12,500 |

| Fund 101 | | General | | | |
|--------------------------------------|-----------------------------------|--|---------------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 52300 | 320 | Property Assessor's Office - Dues And Membership: | 2,100 | 2,050 | 2,400 |
| 52300 | 330 | Property Assessor's Office - Operating Lease Paym: | 3,000 | 2,262 | 3,000 |
| 52300 | 355 | Property Assessor's Office - Travel | 5,323 | 4,352 | 8,500 |
| 52300 | 399 | Property Assessor's Office - Other Contracted Servi | 45,442 | 45,442 | 28,000 |
| 52300 | 425 | Property Assessor's Office - Gasoline | 1,942 | 1,942 | 3,000 |
| 52300 | 435 | Property Assessor's Office - Office Supplies | 3,083 | 3,083 | 3,500 |
| 52300 | 471 | Property Assessor's Office - Software | 0 | 0 | 5,200 |
| 52300 | 511 | Property Assessor's Office - Vehicle And Equipment | 1,426 | 1,426 | 765 |
| 52300 | 524 | Property Assessor's Office - In-Service/Staff Develc | 0 | 0 | 1,000 |
| 52300 | 599 | Property Assessor's Office - Other Charges - PROPE | 7,745 | 7,745 | 0 |
| 52300 | 709 | Property Assessor's Office - Data Processing Equipr | 464 | 0 | 2,500 |
| 52300 | 711 | Property Assessor's Office - Furniture And Fixtures | 3,234 | 3,234 | 2,000 |
| 52300 | 718 | Property Assessor's Office - Motor Vehicles | 41,151 | 41,151 | 0 |
| 52300 | 719 | Property Assessor's Office - Office Equipment | 465 | 465 | 1,500 |
| 52300 | Property Assessor's Office | | 538,513 | 516,240 | 532,009 |
| 52400 | County Trustee's Office | | | | |
| 52400 | 101 | County Trustee's Office - County Official/Administr | 95,251 | 95,251 | 98,109 |
| 52400 | 103 | County Trustee's Office - Assistant(s) | 48,000 | 48,000 | 49,440 |
| 52400 | 119 | County Trustee's Office - Accountants/Bookkeepers | 38,104 | 38,104 | 40,000 |
| 52400 | 169 | County Trustee's Office - Part-Time Personnel | 3,230 | 1,350 | 5,000 |
| 52400 | 188 | County Trustee's Office - Bonus Payments - COUNT | 1,500 | 1,500 | 0 |
| 52400 | 201 | County Trustee's Office - Social Security | 11,537 | 10,655 | 11,938 |
| 52400 | 204 | County Trustee's Office - State Retirement | 9,453 | 9,289 | 10,167 |
| 52400 | 206 | County Trustee's Office - Life Insurance | 122 | 108 | 126 |
| 52400 | 207 | County Trustee's Office - Medical Insurance | 30,803 | 30,802 | 34,257 |
| 52400 | 212 | County Trustee's Office - Employer Medicare | 2,698 | 2,492 | 2,965 |
| 52400 | 302 | County Trustee's Office - Advertising | 500 | 468 | 500 |
| 52400 | 317 | County Trustee's Office - Data Processing Services | 21,671 | 21,671 | 25,049 |
| 52400 | 320 | County Trustee's Office - Dues And Memberships | 772 | 772 | 851 |
| 52400 | 330 | County Trustee's Office - Operating Lease Payment | 1,500 | 1,323 | 2,351 |
| 52400 | 332 | County Trustee's Office - Legal Notices, Recording , | 416 | 416 | 500 |
| 52400 | 399 | County Trustee's Office - Other Contracted Services: | 15,397 | 14,219 | 16,000 |
| 52400 | 435 | County Trustee's Office - Office Supplies | 2,973 | 2,464 | 3,500 |
| 52400 | 471 | County Trustee's Office - Software | 9,548 | 9,548 | 11,534 |
| 52400 | 709 | County Trustee's Office - Data Processing Equipme: | 18,268 | 18,268 | 0 |
| 52400 | County Trustee's Office | | 311,743 | 306,700 | 312,287 |
| 52500 | County Clerk's Office | | | | |

| Fund 101 | | General | | | |
|--------------------------------------|----------------------------------|---|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 52500 | 101 | County Clerk's Office - County Official/Administrativ | 95,251 | 95,251 | 98,109 |
| 52500 | 103 | County Clerk's Office - Assistant(s) | 46,230 | 46,230 | 49,440 |
| 52500 | 119 | County Clerk's Office - Accountants/Bookkeepers | 186,498 | 184,950 | 189,477 |
| 52500 | 188 | County Clerk's Office - Bonus Payments - COUNTY | 3,500 | 3,500 | 0 |
| 52500 | 201 | County Clerk's Office - Social Security | 20,552 | 19,536 | 20,896 |
| 52500 | 204 | County Clerk's Office - State Retirement | 16,839 | 15,739 | 17,795 |
| 52500 | 206 | County Clerk's Office - Life Insurance | 286 | 256 | 294 |
| 52500 | 207 | County Clerk's Office - Medical Insurance | 67,089 | 60,855 | 69,014 |
| 52500 | 212 | County Clerk's Office - Employer Medicare | 4,807 | 4,569 | 4,887 |
| 52500 | 307 | County Clerk's Office - Communication | 1,400 | 1,330 | 1,500 |
| 52500 | 317 | County Clerk's Office - Data Processing Services | 26,011 | 26,011 | 28,000 |
| 52500 | 320 | County Clerk's Office - Dues And Memberships | 922 | 922 | 1,100 |
| 52500 | 330 | County Clerk's Office - Operating Lease Payments | 2,300 | 2,135 | 3,151 |
| 52500 | 435 | County Clerk's Office - Office Supplies | 37,087 | 23,955 | 6,000 |
| 52500 | 711 | County Clerk's Office - Furniture And Fixtures - Cou | 639 | 639 | 0 |
| 52500 | County Clerk's Office | | 509,411 | 485,878 | 489,663 |
| Total | Finance | | 2,239,901 | 2,085,296 | 2,176,692 |
| 53000 | Administration Of Justice | | | | |
| 53100 | Circuit Court | | | | |
| 53100 | 101 | Circuit Court - County Official/Administrative Office | 95,251 | 95,251 | 98,109 |
| 53100 | 103 | Circuit Court - Assistant(s) | 46,230 | 46,230 | 49,440 |
| 53100 | 119 | Circuit Court - Accountants/Bookkeepers | 111,765 | 103,739 | 115,118 |
| 53100 | 169 | Circuit Court - Part-Time Personnel | 10,000 | 6,730 | 13,000 |
| 53100 | 188 | Circuit Court - Bonus Payments - COUNTY BONUS | 2,750 | 2,750 | 0 |
| 53100 | 201 | Circuit Court - Social Security | 16,492 | 15,762 | 17,091 |
| 53100 | 204 | Circuit Court - State Retirement | 13,513 | 12,584 | 14,555 |
| 53100 | 206 | Circuit Court - Life Insurance | 204 | 197 | 210 |
| 53100 | 207 | Circuit Court - Medical Insurance | 49,046 | 45,037 | 41,832 |
| 53100 | 212 | Circuit Court - Employer Medicare | 3,857 | 3,687 | 3,997 |
| 53100 | 317 | Circuit Court - Data Processing Services | 32,300 | 32,300 | 34,675 |
| 53100 | 320 | Circuit Court - Dues And Memberships | 1,050 | 957 | 1,050 |
| 53100 | 330 | Circuit Court - Operating Lease Payments | 3,000 | 2,675 | 3,851 |
| 53100 | 332 | Circuit Court - Legal Notices, Recording And Court | 600 | 374 | 420 |
| 53100 | 399 | Circuit Court - Other Contracted Services | 21,689 | 21,689 | 25,000 |
| 53100 | 435 | Circuit Court - Office Supplies | 5,737 | 5,220 | 7,000 |
| 53100 | 524 | Circuit Court - In-Service/Staff Development | 500 | 150 | 500 |
| 53100 | Circuit Court | | 413,984 | 395,332 | 425,848 |
| 53300 | General Sessions Court | | | | |

| Fund 101 | | General | | | |
|--------------------------------------|-------------------------------|---|---------------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 53300 | 103 | General Sessions Court - Assistant(s) | 46,230 | 46,230 | 49,440 |
| 53300 | 119 | General Sessions Court - Accountants/Bookkeepers | 147,724 | 140,011 | 152,156 |
| 53300 | 188 | General Sessions Court - Bonus Payments - COUNT | 2,500 | 2,500 | 0 |
| 53300 | 201 | General Sessions Court - Social Security | 12,180 | 10,979 | 12,499 |
| 53300 | 204 | General Sessions Court - State Retirement | 9,980 | 8,987 | 10,644 |
| 53300 | 206 | General Sessions Court - Life Insurance | 204 | 194 | 210 |
| 53300 | 207 | General Sessions Court - Medical Insurance | 49,046 | 42,875 | 49,050 |
| 53300 | 212 | General Sessions Court - Employer Medicare | 2,848 | 2,567 | 2,923 |
| 53300 | 330 | General Sessions Court - Operating Lease Payment | 3,721 | 3,716 | 3,716 |
| 53300 | 399 | General Sessions Court - Other Contracted Services | 6,070 | 0 | 7,171 |
| 53300 | 431 | General Sessions Court - Law Enforcement Supplies | 5,284 | 5,282 | 0 |
| 53300 | 435 | General Sessions Court - Office Supplies | 5,380 | 4,918 | 6,000 |
| 53300 | 709 | General Sessions Court - Data Processing Equipme | 4,072 | 4,072 | 0 |
| 53300 | General Sessions Court | | 295,239 | 272,331 | 293,809 |
| 53310 | General Sessions Judge | | | | |
| 53310 | 102 | General Sessions Judge - Judge(s) | 167,391 | 167,380 | 172,235 |
| 53310 | 111 | General Sessions Judge - Probation Officer(s) | 116,212 | 116,173 | 117,742 |
| 53310 | 112 | General Sessions Judge - Youth Service Officer(s) | 56,652 | 47,421 | 48,248 |
| 53310 | 119 | General Sessions Judge - Accountants/Bookkeeper: | 76,208 | 76,023 | 78,495 |
| 53310 | 188 | General Sessions Judge - Bonus Payments - COUN | 3,000 | 3,000 | 0 |
| 53310 | 201 | General Sessions Judge - Social Security | 25,331 | 25,066 | 25,279 |
| 53310 | 204 | General Sessions Judge - State Retirement | 20,755 | 20,706 | 23,338 |
| 53310 | 206 | General Sessions Judge - Life Insurance | 286 | 282 | 294 |
| 53310 | 207 | General Sessions Judge - Medical Insurance | 56,766 | 56,765 | 61,080 |
| 53310 | 212 | General Sessions Judge - Employer Medicare | 5,925 | 5,863 | 6,042 |
| 53310 | 307 | General Sessions Judge - Communication | 3,800 | 2,068 | 3,800 |
| 53310 | 330 | General Sessions Judge - Operating Lease Payment | 7,400 | 2,284 | 5,000 |
| 53310 | 355 | General Sessions Judge - Travel | 4,500 | 951 | 4,500 |
| 53310 | 399 | General Sessions Judge - Other Contracted Service | 5,000 | 3,900 | 5,000 |
| 53310 | 435 | General Sessions Judge - Office Supplies | 6,400 | 1,946 | 5,000 |
| 53310 | 499 | General Sessions Judge - Other Supplies And Mater | 3,900 | 935 | 2,500 |
| 53310 | 524 | General Sessions Judge - In-Service/Staff Developr | 1,000 | 275 | 500 |
| 53310 | 599 | General Sessions Judge - Other Charges - Ankle Mt | 49,000 | 47,626 | 50,000 |
| 53310 | 711 | General Sessions Judge - Furniture And Fixtures | 3,500 | 0 | 3,500 |
| 53310 | General Sessions Judge | | 613,026 | 578,664 | 612,553 |
| 53400 | Chancery Court | | | | |
| 53400 | 101 | Chancery Court - County Official/Administrative Off | 95,251 | 95,251 | 98,109 |

| Fund 101 | | General | | | |
|--------------------------------------|----------------------------------|--|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 53400 | 103 | Chancery Court - Assistant(s) | 47,230 | 47,119 | 49,440 |
| 53400 | 119 | Chancery Court - Accountants/Bookkeepers | 111,765 | 111,765 | 114,763 |
| 53400 | 188 | Chancery Court - Bonus Payments - COUNTY BONL | 2,500 | 2,500 | 0 |
| 53400 | 201 | Chancery Court - Social Security | 15,856 | 15,697 | 16,263 |
| 53400 | 204 | Chancery Court - State Retirement | 12,992 | 12,991 | 13,850 |
| 53400 | 206 | Chancery Court - Life Insurance | 204 | 204 | 210 |
| 53400 | 207 | Chancery Court - Medical Insurance | 49,046 | 47,170 | 50,622 |
| 53400 | 212 | Chancery Court - Employer Medicare | 3,708 | 3,671 | 3,804 |
| 53400 | 317 | Chancery Court - Data Processing Services | 21,154 | 21,154 | 22,551 |
| 53400 | 320 | Chancery Court - Dues And Memberships | 944 | 772 | 1,100 |
| 53400 | 330 | Chancery Court - Operating Lease Payments | 2,000 | 1,837 | 3,851 |
| 53400 | 355 | Chancery Court - Travel | 350 | 179 | 350 |
| 53400 | 435 | Chancery Court - Office Supplies | 5,176 | 5,158 | 5,200 |
| 53400 | 709 | Chancery Court - Data Processing Equipment - Cha | 9,053 | 8,253 | 0 |
| 53400 | Chancery Court | | 377,229 | 373,721 | 380,113 |
| 53920 | Courtroom Security | | | | |
| 53920 | 106 | Courtroom Security - Deputy(Ies) | 39,449 | 35,559 | 41,045 |
| 53920 | 169 | Courtroom Security - Part-Time Personnel | 25,709 | 19,112 | 29,204 |
| 53920 | 187 | Courtroom Security - Overtime Pay | 631 | 631 | 750 |
| 53920 | 188 | Courtroom Security - Bonus Payments - COUNTY B | 750 | 750 | 0 |
| 53920 | 201 | Courtroom Security - Social Security | 4,087 | 3,449 | 4,402 |
| 53920 | 204 | Courtroom Security - State Retirement | 3,198 | 1,838 | 3,749 |
| 53920 | 206 | Courtroom Security - Life Insurance | 82 | 37 | 84 |
| 53920 | 207 | Courtroom Security - Medical Insurance | 5,773 | 5,772 | 10,056 |
| 53920 | 212 | Courtroom Security - Employer Medicare | 956 | 807 | 1,029 |
| 53920 | 451 | Courtroom Security - Uniforms | 1,894 | 1,796 | 2,800 |
| 53920 | Courtroom Security | | 82,529 | 69,751 | 93,119 |
| Total | Administration Of Justice | | 1,782,007 | 1,689,799 | 1,805,442 |
| 54000 | Public Safety | | | | |
| 54110 | Sheriff's Department | | | | |
| 54110 | 101 | Sheriff's Department - County Official/Administrativ | 104,776 | 104,776 | 129,504 |
| 54110 | 103 | Sheriff's Department - Assistant(s) - CHIEF | 75,723 | 75,719 | 85,982 |
| 54110 | 106 | Sheriff's Department - Deputy(Ies) | 835,428 | 835,428 | 951,952 |
| 54110 | 108 | Sheriff's Department - Investigator(s) | 240,594 | 240,537 | 410,349 |
| 54110 | 110 | Sheriff's Department - Lieutenant(s) | 280,460 | 280,460 | 265,484 |
| 54110 | 115 | Sheriff's Department - Sergeant(s) | 368,170 | 365,989 | 372,792 |
| 54110 | 169 | Sheriff's Department - Part-Time Personnel | 492 | 396 | 0 |
| 54110 | 170 | Sheriff's Department - School Of Resource Of Offic | 476,088 | 476,088 | 538,108 |

| Fund 101 | | General | Statement of Proposed Operations For Fiscal Year Ending June 30, 2026 | | |
|----------------|-----|---|--|-------------|----------------|
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 54110 | 185 | Sheriff's Department - Educational Incentive - Other | 71,400 | 69,600 | 0 |
| 54110 | 187 | Sheriff's Department - Overtime Pay | 72,887 | 70,538 | 50,000 |
| 54110 | 188 | Sheriff's Department - Bonus Payments - COUNTY | 33,600 | 30,100 | 0 |
| 54110 | 189 | Sheriff's Department - Other Salaries & Wages - RE | 23,200 | 23,200 | 0 |
| 54110 | 201 | Sheriff's Department - Social Security | 155,752 | 155,692 | 181,400 |
| 54110 | 204 | Sheriff's Department - State Retirement | 125,212 | 125,212 | 148,060 |
| 54110 | 206 | Sheriff's Department - Life Insurance | 1,715 | 1,687 | 1,806 |
| 54110 | 207 | Sheriff's Department - Medical Insurance | 419,942 | 361,938 | 404,680 |
| 54110 | 210 | Sheriff's Department - Unemployment Compensation | 5,000 | 0 | 5,000 |
| 54110 | 212 | Sheriff's Department - Employer Medicare | 36,428 | 36,412 | 40,661 |
| 54110 | 307 | Sheriff's Department - Communication | 37,298 | 33,419 | 44,900 |
| 54110 | 320 | Sheriff's Department - Dues And Memberships | 2,613 | 2,613 | 2,600 |
| 54110 | 330 | Sheriff's Department - Operating Lease Payments | 9,669 | 9,140 | 9,700 |
| 54110 | 332 | Sheriff's Department - Legal Notices, Recording And | 96 | 96 | 200 |
| 54110 | 338 | Sheriff's Department - Maintenance And Repair Services | 0 | 0 | 5,000 |
| 54110 | 340 | Sheriff's Department - Medical And Dental Services | 1,390 | 1,390 | 1,400 |
| 54110 | 351 | Sheriff's Department - Rentals | 1,500 | 500 | 1,000 |
| 54110 | 353 | Sheriff's Department - Towing Services | 3,000 | 1,985 | 2,500 |
| 54110 | 355 | Sheriff's Department - Travel | 8,500 | 7,544 | 6,000 |
| 54110 | 399 | Sheriff's Department - Other Contracted Services | 153,761 | 146,655 | 135,000 |
| 54110 | 412 | Sheriff's Department - Diesel Fuel | 1,500 | 908 | 1,500 |
| 54110 | 425 | Sheriff's Department - Gasoline | 162,300 | 159,118 | 146,000 |
| 54110 | 431 | Sheriff's Department - Law Enforcement Supplies | 12,000 | 11,745 | 30,000 |
| 54110 | 435 | Sheriff's Department - Office Supplies | 3,500 | 2,643 | 4,000 |
| 54110 | 451 | Sheriff's Department - Uniforms | 38,000 | 33,289 | 55,200 |
| 54110 | 471 | Sheriff's Department - Software | 0 | 0 | 29,000 |
| 54110 | 499 | Sheriff's Department - Other Supplies And Material | 339,133 | 277,680 | 21,000 |
| 54110 | 502 | Sheriff's Department - Building And Contents Insurance | 0 | 0 | 19,186 |
| 54110 | 506 | Sheriff's Department - Liability Insurance | 46,809 | 46,809 | 51,475 |
| 54110 | 507 | Sheriff's Department - Medical Claims - K. Wayne C | 51,246 | 51,246 | 50,000 |
| 54110 | 511 | Sheriff's Department - Vehicle And Equipment Insurance | 59,063 | 59,063 | 64,963 |
| 54110 | 513 | Sheriff's Department - Workman's Compensation Insurance | 0 | 0 | 23,322 |
| 54110 | 524 | Sheriff's Department - In-Service/Staff Development | 8,051 | 5,080 | 8,000 |
| 54110 | 599 | Sheriff's Department - Other Charges | 116,200 | 106,005 | 10,000 |
| 54110 | 716 | Sheriff's Department - Law Enforcement Equipment | 200,748 | 168,028 | 10,000 |
| 54110 | 718 | Sheriff's Department - Motor Vehicles | 558,234 | 558,234 | 200,000 |
| 54110 | 799 | Sheriff's Department - Other Capital Outlay | 278,281 | 278,281 | 170,000 |

| Fund 101 | | General | | | |
|--------------------------------------|---|--|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 54110 | Sheriff's Department | | 5,419,759 | 5,215,243 | 4,687,724 |
| 54160 | Administration Of The Sexual Offender Rg | | | | |
| 54160 | 307 | Administration Of The Sexual Offender Rg - Comm | 1,140 | 902 | 800 |
| 54160 | 399 | Administration Of The Sexual Offender Rg - Other | 900 | 900 | 1,500 |
| 54160 | 499 | Administration Of The Sexual Offender Rg - Other | 250 | 0 | 0 |
| 54160 | 599 | Administration Of The Sexual Offender Rg - Other | 210 | 210 | 300 |
| 54160 | Administration Of The Sexual Offender Rg | | 2,500 | 2,012 | 2,600 |
| 54210 | Jail | | | | |
| 54210 | 109 | Jail - Captain(s) | 62,453 | 62,451 | 72,341 |
| 54210 | 110 | Jail - Lieutenant(s) | 48,165 | 48,039 | 53,134 |
| 54210 | 115 | Jail - Sergeant(s) | 552,353 | 448,558 | 614,114 |
| 54210 | 119 | Jail - Accountants/Bookkeepers | 50,956 | 50,941 | 58,133 |
| 54210 | 160 | Jail - Guards | 916,550 | 908,196 | 902,990 |
| 54210 | 162 | Jail - Clerical Personnel | 202,164 | 201,670 | 200,632 |
| 54210 | 187 | Jail - Overtime Pay | 35,300 | 34,240 | 35,000 |
| 54210 | 188 | Jail - Bonus Payments - COUNTY BONUS | 19,500 | 19,500 | 0 |
| 54210 | 201 | Jail - Social Security | 114,626 | 106,443 | 120,053 |
| 54210 | 204 | Jail - State Retirement | 93,904 | 83,525 | 102,239 |
| 54210 | 206 | Jail - Life Insurance | 1,755 | 1,659 | 1,848 |
| 54210 | 207 | Jail - Medical Insurance | 353,950 | 304,796 | 309,150 |
| 54210 | 210 | Jail - Unemployment Compensation | 1,128 | 1,128 | 0 |
| 54210 | 212 | Jail - Employer Medicare | 26,803 | 24,894 | 28,077 |
| 54210 | 307 | Jail - Communication | 16,100 | 12,353 | 28,000 |
| 54210 | 312 | Jail - Contracts With Private Agencies | 405,000 | 403,447 | 405,000 |
| 54210 | 330 | Jail - Operating Lease Payments | 12,320 | 12,022 | 10,500 |
| 54210 | 340 | Jail - Medical And Dental Services | 340,000 | 335,753 | 140,000 |
| 54210 | 355 | Jail - Travel | 5,500 | 5,494 | 5,500 |
| 54210 | 399 | Jail - Other Contracted Services | 80,000 | 70,381 | 80,000 |
| 54210 | 413 | Jail - Drugs And Medical Supplies | 80,549 | 80,549 | 60,000 |
| 54210 | 421 | Jail - Food Preparation Supplies | 1,000 | 547 | 1,000 |
| 54210 | 422 | Jail - Food Supplies | 404,837 | 404,531 | 431,600 |
| 54210 | 429 | Jail - Instructional Supplies And Materials | 0 | 0 | 5,000 |
| 54210 | 435 | Jail - Office Supplies | 2,000 | 1,652 | 2,000 |
| 54210 | 441 | Jail - Prisoners Clothing | 61,100 | 60,833 | 56,100 |
| 54210 | 451 | Jail - Uniforms | 40,000 | 35,289 | 57,600 |
| 54210 | 471 | Jail - Software | 36,700 | 36,602 | 49,000 |
| 54210 | 499 | Jail - Other Supplies And Materials | 18,864 | 17,163 | 20,000 |

| Fund 101 General | | | Statement of Proposed Operations | | |
|--------------------------------------|------------------------------------|--|----------------------------------|------------------|------------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 54210 | 524 | Jail - In-Service/Staff Development | 2,000 | 380 | 2,000 |
| 54210 | 599 | Jail - Other Charges | 6,354 | 5,156 | 9,000 |
| 54210 | Jail | | 3,991,931 | 3,778,192 | 3,860,011 |
| 54240 | Juvenile Services | | | | |
| 54240 | 105 | Juvenile Services - Supervisor/Director | 51,256 | 50,941 | 58,133 |
| 54240 | 160 | Juvenile Services - Guards | 318,800 | 288,896 | 328,360 |
| 54240 | 187 | Juvenile Services - Overtime Pay | 37,075 | 23,410 | 20,000 |
| 54240 | 188 | Juvenile Services - Bonus Payments - COUNTY BOA | 4,500 | 4,500 | 0 |
| 54240 | 201 | Juvenile Services - Social Security | 23,191 | 22,035 | 25,203 |
| 54240 | 204 | Juvenile Services - State Retirement | 19,002 | 15,344 | 21,463 |
| 54240 | 206 | Juvenile Services - Life Insurance | 367 | 350 | 378 |
| 54240 | 207 | Juvenile Services - Medical Insurance | 71,067 | 56,228 | 71,196 |
| 54240 | 210 | Juvenile Services - Unemployment Compensation | 547 | 547 | 0 |
| 54240 | 212 | Juvenile Services - Employer Medicare | 5,424 | 5,153 | 5,894 |
| 54240 | 307 | Juvenile Services - Communication | 4,000 | 2,520 | 4,000 |
| 54240 | 330 | Juvenile Services - Operating Lease Payments | 2,000 | 829 | 2,000 |
| 54240 | 340 | Juvenile Services - Medical And Dental Services | 1,063 | 1,063 | 2,000 |
| 54240 | 399 | Juvenile Services - Other Contracted Services | 1,000 | 769 | 1,000 |
| 54240 | 435 | Juvenile Services - Office Supplies | 1,000 | 924 | 1,000 |
| 54240 | 451 | Juvenile Services - Uniforms | 8,000 | 6,033 | 11,600 |
| 54240 | 499 | Juvenile Services - Other Supplies And Materials | 200 | 0 | 200 |
| 54240 | 599 | Juvenile Services - Other Charges | 2,437 | 1,831 | 2,500 |
| 54240 | Juvenile Services | | 550,929 | 481,373 | 554,927 |
| 54310 | Fire Prevention And Control | | | | |
| 54310 | 103 | Fire Prevention And Control - Assistant(s) | 110,029 | 53,269 | 60,000 |
| 54310 | 151 | Fire Prevention And Control - Firefighters | 79,188 | 79,068 | 180,000 |
| 54310 | 169 | Fire Prevention And Control - Part-Time Personnel | 28,000 | 26,572 | 35,000 |
| 54310 | 187 | Fire Prevention And Control - Overtime Pay | 0 | 0 | 10,000 |
| 54310 | 188 | Fire Prevention And Control - Bonus Payments - CC | 3,250 | 3,250 | 0 |
| 54310 | 189 | Fire Prevention And Control - Other Salaries & Wag | 3,200 | 2,400 | 0 |
| 54310 | 201 | Fire Prevention And Control - Social Security | 9,890 | 9,716 | 17,670 |
| 54310 | 204 | Fire Prevention And Control - State Retirement | 8,103 | 7,903 | 15,048 |
| 54310 | 206 | Fire Prevention And Control - Life Insurance | 122 | 119 | 210 |
| 54310 | 207 | Fire Prevention And Control - Medical Insurance | 22,071 | 20,415 | 37,967 |
| 54310 | 212 | Fire Prevention And Control - Employer Medicare | 2,675 | 2,272 | 4,133 |
| 54310 | 307 | Fire Prevention And Control - Communication | 4,715 | 4,596 | 5,000 |
| 54310 | 309 | Fire Prevention And Control - Contracts With Gover | 2,009 | 2,000 | 2,000 |

| Fund 101 | | General | | | |
|--------------------------------------|------------------------------------|---|---------------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 54310 | 320 | Fire Prevention And Control - Dues And Membershi | 970 | 915 | 970 |
| 54310 | 334 | Fire Prevention And Control - Maintenance Agreem | 1,186 | 372 | 0 |
| 54310 | 336 | Fire Prevention And Control - Maintenance And Rep | 5,000 | 2,159 | 23,000 |
| 54310 | 338 | Fire Prevention And Control - Maintenance And Rep | 16,300 | 14,641 | 10,000 |
| 54310 | 353 | Fire Prevention And Control - Towing Services | 1,084 | 1,084 | 1,000 |
| 54310 | 355 | Fire Prevention And Control - Travel | 975 | 598 | 975 |
| 54310 | 399 | Fire Prevention And Control - Other Contracted Ser | 16,214 | 9,141 | 18,050 |
| 54310 | 412 | Fire Prevention And Control - Diesel Fuel | 21,930 | 19,135 | 16,700 |
| 54310 | 415 | Fire Prevention And Control - Electricity | 33,569 | 33,569 | 35,000 |
| 54310 | 425 | Fire Prevention And Control - Gasoline | 7,580 | 5,342 | 6,450 |
| 54310 | 434 | Fire Prevention And Control - Natural Gas | 19,000 | 16,400 | 16,500 |
| 54310 | 435 | Fire Prevention And Control - Office Supplies | 300 | 298 | 300 |
| 54310 | 442 | Fire Prevention And Control - Propane Gas | 8,045 | 7,846 | 7,500 |
| 54310 | 453 | Fire Prevention And Control - Vehicle Parts | 6,244 | 5,915 | 5,000 |
| 54310 | 454 | Fire Prevention And Control - Water And Sewer | 7,300 | 6,585 | 7,000 |
| 54310 | 471 | Fire Prevention And Control - Software | 12,825 | 12,825 | 1,500 |
| 54310 | 499 | Fire Prevention And Control - Other Supplies And M | 188,022 | 122,909 | 142,505 |
| 54310 | 502 | Fire Prevention And Control - Building And Content | 0 | 0 | 8,579 |
| 54310 | 503 | Fire Prevention And Control - Excess Risk Insuranc | 8,078 | 8,078 | 8,106 |
| 54310 | 506 | Fire Prevention And Control - Liability Insurance | 1,800 | 1,740 | 1,914 |
| 54310 | 511 | Fire Prevention And Control - Vehicle And Equipme | 36,453 | 36,453 | 40,094 |
| 54310 | 513 | Fire Prevention And Control - Workman's Compens | 0 | 0 | 11,661 |
| 54310 | 524 | Fire Prevention And Control - In-Service/Staff Deve | 10,000 | 9,016 | 10,000 |
| 54310 | 599 | Fire Prevention And Control - Other Charges | 3,075 | 1,123 | 0 |
| 54310 | 718 | Fire Prevention And Control - Motor Vehicles | 159,171 | 157,791 | 40,000 |
| 54310 | 790 | Fire Prevention And Control - Other Equipment | 21,714 | 17,170 | 32,500 |
| 54310 | 799 | Fire Prevention And Control - Other Capital Outlay | 33,878 | 33,431 | 33,000 |
| 54310 | Fire Prevention And Control | | 893,965 | 736,116 | 845,332 |
| 54420 | Rescue Squad | | | | |
| 54420 | 316 | Rescue Squad - Contributions - Rescue Squad Sprit | 53,000 | 39,288 | 35,180 |
| 54420 | 511 | Rescue Squad - Vehicle And Equipment Insurance | 0 | 0 | 1,820 |
| 54420 | Rescue Squad | | 53,000 | 39,288 | 37,000 |
| 54490 | Other Emergency Management | | | | |
| 54490 | 105 | Other Emergency Management - Supervisor/Direct | 71,053 | 71,053 | 76,053 |
| 54490 | 169 | Other Emergency Management - Part-Time Person | 25,000 | 16,072 | 25,000 |
| 54490 | 188 | Other Emergency Management - Bonus Payments | 1,500 | 1,500 | 0 |
| 54490 | 189 | Other Emergency Management - Other Salaries & \ | 40,424 | 40,423 | 45,000 |

| Fund 101 | | General | | | |
|--------------------------------------|--|--|---------------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 54490 | 201 | Other Emergency Management - Social Security | 8,532 | 7,748 | 9,055 |
| 54490 | 204 | Other Emergency Management - State Retirement | 6,991 | 6,092 | 7,712 |
| 54490 | 206 | Other Emergency Management - Life Insurance | 82 | 82 | 84 |
| 54490 | 207 | Other Emergency Management - Medical Insurance | 19,619 | 18,788 | 20,082 |
| 54490 | 212 | Other Emergency Management - Employer Medicare | 1,996 | 1,812 | 2,118 |
| 54490 | 307 | Other Emergency Management - Communication | 500 | 0 | 7,250 |
| 54490 | 320 | Other Emergency Management - Dues And Membe | 100 | 0 | 100 |
| 54490 | 425 | Other Emergency Management - Gasoline | 12,000 | 11,349 | 10,500 |
| 54490 | 499 | Other Emergency Management - Other Supplies Ar | 44,838 | 27,948 | 600 |
| 54490 | 599 | Other Emergency Management - Other Charges | 500 | 247 | 500 |
| 54490 | 718 | Other Emergency Management - Motor Vehicles - F | 18,986 | 18,739 | 0 |
| 54490 | Other Emergency Management | | 252,121 | 221,853 | 204,054 |
| 54610 | County Coroner/Medical Examiner | | | | |
| 54610 | 312 | County Coroner/Medical Examiner - Contracts With | 114,165 | 105,745 | 110,000 |
| 54610 | County Coroner/Medical Examiner | | 114,165 | 105,745 | 110,000 |
| 54710 | Public Safety Grants Program | | | | |
| 54710 | 187 | Public Safety Grants Program - Overtime Pay - Alcc | 35,017 | 31,862 | 0 |
| 54710 | 188 | Public Safety Grants Program - Bonus Payments - C | 1,500 | 1,500 | 0 |
| 54710 | 189 | Public Safety Grants Program - Other Salaries & W | 130,100 | 115,954 | 0 |
| 54710 | 201 | Public Safety Grants Program - Social Security - Alc | 10,320 | 8,929 | 0 |
| 54710 | 204 | Public Safety Grants Program - State Retirement - J | 8,724 | 7,585 | 0 |
| 54710 | 206 | Public Safety Grants Program - Life Insurance - Evi | 123 | 109 | 0 |
| 54710 | 207 | Public Safety Grants Program - Medical Insurance - | 28,785 | 21,561 | 0 |
| 54710 | 212 | Public Safety Grants Program - Employer Medicare | 2,416 | 2,088 | 0 |
| 54710 | 340 | Public Safety Grants Program - Medical And Dental | 40,016 | 15,557 | 0 |
| 54710 | 355 | Public Safety Grants Program - Travel - Enforcemer | 5,700 | 2,175 | 0 |
| 54710 | 499 | Public Safety Grants Program - Other Supplies And | 7,750 | 6,760 | 0 |
| 54710 | 599 | Public Safety Grants Program - Other Charges - Evi | 3,750 | 0 | 0 |
| 54710 | 728 | Public Safety Grants Program - Traffic Control Equip | 14,950 | 14,950 | 0 |
| 54710 | Public Safety Grants Program | | 289,151 | 229,030 | 0 |
| 54900 | Other Public Safety | | | | |
| 54900 | 103 | Other Public Safety - Assistant(s) - 911 Emergency | 60,148 | 60,143 | 60,768 |
| 54900 | 105 | Other Public Safety - Supervisor/Director - 911 Em | 79,750 | 79,744 | 81,010 |
| 54900 | 140 | Other Public Safety - Salary Supplements - 911 Em | 16,000 | 9,315 | 16,000 |
| 54900 | 148 | Other Public Safety - Dispatchers/Radio Operators | 713,030 | 712,670 | 762,198 |
| 54900 | 169 | Other Public Safety - Part-Time Personnel - 911 Err | 7,500 | 0 | 7,500 |
| 54900 | 188 | Other Public Safety - Bonus Payments - COUNTY B | 9,000 | 9,000 | 0 |
| 54900 | 201 | Other Public Safety - Social Security - 911 Emerger | 54,894 | 51,580 | 57,505 |

| Fund 101 General | | | Statement of Proposed Operations | | |
|--------------------------------------|----------------------------------|--|----------------------------------|-------------------|-------------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 54900 | 204 | Other Public Safety - State Retirement - 911 Emerg | 48,782 | 43,873 | 48,971 |
| 54900 | 206 | Other Public Safety - Life Insurance - 911 Emergen | 857 | 749 | 882 |
| 54900 | 207 | Other Public Safety - Medical Insurance - Emergen | 178,223 | 150,950 | 176,447 |
| 54900 | 210 | Other Public Safety - Unemployment Compensation | 7,500 | 0 | 7,500 |
| 54900 | 212 | Other Public Safety - Employer Medicare - 911 Em | 12,838 | 12,063 | 13,449 |
| 54900 | 307 | Other Public Safety - Communication - 911 Emerg | 5,000 | 4,754 | 5,000 |
| 54900 | 334 | Other Public Safety - Maintenance Agreements - 91 | 71,998 | 71,998 | 72,500 |
| 54900 | 336 | Other Public Safety - Maintenance And Repair Serv | 1,000 | 0 | 1,000 |
| 54900 | 399 | Other Public Safety - Other Contracted Services - 9 | 1,000 | 337 | 1,000 |
| 54900 | 410 | Other Public Safety - Custodial Supplies - 911 Em | 1,500 | 1,055 | 1,500 |
| 54900 | 415 | Other Public Safety - Electricity - 911 Emergency O | 10,000 | 9,624 | 10,000 |
| 54900 | 425 | Other Public Safety - Gasoline - 911 Emergency Op | 3,500 | 1,881 | 3,000 |
| 54900 | 434 | Other Public Safety - Natural Gas - 911 Emergency | 570 | 517 | 500 |
| 54900 | 435 | Other Public Safety - Office Supplies - 911 Emerg | 1,430 | 593 | 1,500 |
| 54900 | 454 | Other Public Safety - Water And Sewer - 911 Em | 838 | 763 | 700 |
| 54900 | 499 | Other Public Safety - Other Supplies And Materials | 284 | 0 | 2,500 |
| 54900 | 502 | Other Public Safety - Building And Contents Insura | 11,011 | 11,011 | 12,112 |
| 54900 | 506 | Other Public Safety - Liability Insurance - 911 Em | 2,103 | 2,103 | 2,312 |
| 54900 | 511 | Other Public Safety - Vehicle And Equipment Insur | 2,186 | 2,153 | 2,368 |
| 54900 | 513 | Other Public Safety - Workman's Compensation Ins | 0 | 0 | 1,165 |
| 54900 | 728 | Other Public Safety - Traffic Control Equipment - Ni | 1,390 | 1,390 | 0 |
| 54900 | Other Public Safety | | 1,302,332 | 1,238,266 | 1,349,387 |
| Total | Public Safety | | 12,869,853 | 12,047,118 | 11,651,035 |
| 55000 | Public Health And Welfare | | | | |
| 55110 | Local Health Center | | | | |
| 55110 | 188 | Local Health Center - Bonus Payments - Health Dep | 7,000 | 3,500 | 0 |
| 55110 | 189 | Local Health Center - Other Salaries & Wages - He | 263,600 | 250,743 | 0 |
| 55110 | 201 | Local Health Center - Social Security - COUNTY BO | 16,777 | 15,273 | 0 |
| 55110 | 204 | Local Health Center - State Retirement - COUNTY E | 13,748 | 12,915 | 0 |
| 55110 | 206 | Local Health Center - Life Insurance - Health Depa | 288 | 287 | 0 |
| 55110 | 207 | Local Health Center - Medical Insurance - Health D | 92,806 | 58,376 | 0 |
| 55110 | 212 | Local Health Center - Employer Medicare - COUNT | 3,926 | 3,572 | 0 |
| 55110 | 307 | Local Health Center - Communication - Health Dep | 100 | 0 | 0 |
| 55110 | 355 | Local Health Center - Travel - Health Department A | 12,900 | 6,536 | 0 |
| 55110 | 435 | Local Health Center - Office Supplies - Health Depa | 100 | 0 | 0 |
| 55110 | Local Health Center | | 411,245 | 351,202 | 0 |
| 55120 | Rabies And Animal Control | | | | |
| 55120 | 105 | Rabies And Animal Control - Supervisor/Director | 53,815 | 53,815 | 62,132 |

| Fund 101 General | | | Statement of Proposed Operations | | |
|--------------------------------------|--|---|----------------------------------|----------------|----------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 55120 | 188 | Rabies And Animal Control - Bonus Payments - COI | 1,500 | 1,500 | 0 |
| 55120 | 189 | Rabies And Animal Control - Other Salaries & Wage | 89,832 | 85,848 | 150,555 |
| 55120 | 201 | Rabies And Animal Control - Social Security | 8,959 | 8,426 | 13,187 |
| 55120 | 204 | Rabies And Animal Control - State Retirement | 7,341 | 7,160 | 11,230 |
| 55120 | 206 | Rabies And Animal Control - Life Insurance | 122 | 116 | 168 |
| 55120 | 207 | Rabies And Animal Control - Medical Insurance | 29,428 | 20,920 | 35,467 |
| 55120 | 212 | Rabies And Animal Control - Employer Medicare | 2,096 | 1,971 | 3,084 |
| 55120 | 307 | Rabies And Animal Control - Communication | 2,100 | 1,720 | 2,100 |
| 55120 | 330 | Rabies And Animal Control - Operating Lease Paym | 1,720 | 1,539 | 1,000 |
| 55120 | 355 | Rabies And Animal Control - Travel | 754 | 754 | 1,000 |
| 55120 | 399 | Rabies And Animal Control - Other Contracted Serv | 9,500 | 1,000 | 3,000 |
| 55120 | 401 | Rabies And Animal Control - Animal Food And Supp | 7,500 | 6,990 | 7,000 |
| 55120 | 425 | Rabies And Animal Control - Gasoline | 7,917 | 7,662 | 7,000 |
| 55120 | 451 | Rabies And Animal Control - Uniforms | 2,407 | 1,641 | 4,000 |
| 55120 | 499 | Rabies And Animal Control - Other Supplies And Mi | 23,493 | 21,150 | 28,000 |
| 55120 | Rabies And Animal Control | | 248,484 | 222,212 | 328,923 |
| 55190 | Other Local Health Services | | | | |
| 55190 | 166 | Other Local Health Services - Custodial Personnel | 9,604 | 8,119 | 9,750 |
| 55190 | 188 | Other Local Health Services - Bonus Payments - CC | 250 | 250 | 0 |
| 55190 | 201 | Other Local Health Services - Social Security | 611 | 519 | 605 |
| 55190 | 212 | Other Local Health Services - Employer Medicare | 160 | 122 | 141 |
| 55190 | 307 | Other Local Health Services - Communication | 3,600 | 3,333 | 3,600 |
| 55190 | 316 | Other Local Health Services - Contributions | 46,624 | 45,329 | 47,384 |
| 55190 | 320 | Other Local Health Services - Dues And Membershi | 375 | 0 | 375 |
| 55190 | 399 | Other Local Health Services - Other Contracted Ser | 4,000 | 3,655 | 4,000 |
| 55190 | 410 | Other Local Health Services - Custodial Supplies | 800 | 560 | 700 |
| 55190 | 415 | Other Local Health Services - Electricity | 7,958 | 7,958 | 8,200 |
| 55190 | 434 | Other Local Health Services - Natural Gas | 1,547 | 1,388 | 1,500 |
| 55190 | 435 | Other Local Health Services - Office Supplies | 500 | 52 | 500 |
| 55190 | 454 | Other Local Health Services - Water And Sewer | 1,000 | 565 | 1,000 |
| 55190 | 499 | Other Local Health Services - Other Supplies And M | 28 | 20 | 500 |
| 55190 | 524 | Other Local Health Services - In-Service/Staff Deve | 250 | 250 | 250 |
| 55190 | 599 | Other Local Health Services - Other Charges | 375 | 375 | 375 |
| 55190 | Other Local Health Services | | 77,682 | 72,495 | 78,880 |
| 55759 | Other Waste Disposal | | | | |
| 55759 | 531 | Other Waste Disposal - Access Fees | 47,000 | 46,987 | 54,000 |
| 55759 | Other Waste Disposal | | 47,000 | 46,987 | 54,000 |
| 55900 | Other Public Health And Welfare | | | | |

| Fund 101 | | General | | | |
|--------------------------------------|---|--|------------------|------------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed | |
| 55900 | 188 | Other Public Health And Welfare - Bonus Payments | 1,000 | 1,000 | 0 |
| 55900 | 189 | Other Public Health And Welfare - Other Salaries & | 123,184 | 81,312 | 0 |
| 55900 | 201 | Other Public Health And Welfare - Social Security - | 7,707 | 4,962 | 0 |
| 55900 | 204 | Other Public Health And Welfare - State Retirement | 6,295 | 4,182 | 0 |
| 55900 | 206 | Other Public Health And Welfare - Life Insurance - | 123 | 81 | 0 |
| 55900 | 207 | Other Public Health And Welfare - Medical Insuranc | 26,098 | 9,594 | 0 |
| 55900 | 212 | Other Public Health And Welfare - Employer Medic | 1,803 | 1,161 | 0 |
| 55900 | 355 | Other Public Health And Welfare - Travel - Safe Jou | 10,602 | 3,713 | 0 |
| 55900 | 499 | Other Public Health And Welfare - Other Supplies A | 2,000 | 935 | 0 |
| 55900 | 599 | Other Public Health And Welfare - Other Charges - | 66,926 | 41,865 | 0 |
| 55900 | 707 | Other Public Health And Welfare - Building Improve | 289,500 | 166,542 | 0 |
| 55900 | Other Public Health And Welfare | | 535,238 | 315,347 | 0 |
| Total | Public Health And Welfare | | 1,319,649 | 1,008,243 | 461,803 |
| 56000 | Social, Cultural And Recreational Servic | | | | |
| 56100 | Adult Activities | | | | |
| 56100 | 189 | Adult Activities - Other Salaries & Wages | 30,092 | 29,769 | 30,000 |
| 56100 | 201 | Adult Activities - Social Security | 1,910 | 1,846 | 1,860 |
| 56100 | 212 | Adult Activities - Employer Medicare | 435 | 432 | 435 |
| 56100 | 435 | Adult Activities - Office Supplies | 2,033 | 1,710 | 3,265 |
| 56100 | 719 | Adult Activities - Office Equipment | 1,090 | 1,079 | 0 |
| 56100 | Adult Activities | | 35,560 | 34,836 | 35,560 |
| 56700 | Parks And Fair Boards | | | | |
| 56700 | 307 | Parks And Fair Boards - Communication | 10,000 | 0 | 1,800 |
| 56700 | 399 | Parks And Fair Boards - Other Contracted Services | 6,050 | 0 | 1,700 |
| 56700 | 410 | Parks And Fair Boards - Custodial Supplies | 1,936 | 1,936 | 2,000 |
| 56700 | 412 | Parks And Fair Boards - Diesel Fuel | 100 | 0 | 0 |
| 56700 | 415 | Parks And Fair Boards - Electricity | 11,147 | 11,147 | 11,200 |
| 56700 | 425 | Parks And Fair Boards - Gasoline | 100 | 0 | 0 |
| 56700 | 434 | Parks And Fair Boards - Natural Gas | 3,000 | 2,124 | 2,200 |
| 56700 | 454 | Parks And Fair Boards - Water And Sewer | 3,514 | 3,514 | 3,600 |
| 56700 | 499 | Parks And Fair Boards - Other Supplies And Materi | 7,290 | 5,980 | 6,000 |
| 56700 | 599 | Parks And Fair Boards - Other Charges | 2,925 | 2,925 | 1,500 |
| 56700 | Parks And Fair Boards | | 46,062 | 27,626 | 30,000 |
| 56900 | Other Social, Cultural And Recreational | | | | |
| 56900 | 105 | Other Social, Cultural And Recreational - Superviso | 52,874 | 52,874 | 54,461 |
| 56900 | 188 | Other Social, Cultural And Recreational - Bonus Pay | 2,000 | 2,000 | 0 |
| 56900 | 189 | Other Social, Cultural And Recreational - Other Sal | 112,569 | 111,381 | 116,565 |
| 56900 | 201 | Other Social, Cultural And Recreational - Social-Sec | 10,381 | 10,114 | 10,604 |

| Fund 101 General | | | Statement of Proposed Operations | | |
|--------------------------------------|---|--|----------------------------------|----------------|----------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 56900 | 204 | Other Social, Cultural And Recreational - State Reti | 8,507 | 7,988 | 9,030 |
| 56900 | 206 | Other Social, Cultural And Recreational - Life Insur | 163 | 160 | 168 |
| 56900 | 207 | Other Social, Cultural And Recreational - Medical Ir | 30,304 | 29,485 | 31,524 |
| 56900 | 212 | Other Social, Cultural And Recreational - Employer | 2,428 | 2,365 | 2,480 |
| 56900 | 307 | Other Social, Cultural And Recreational - Communi | 600 | 461 | 600 |
| 56900 | 399 | Other Social, Cultural And Recreational - Other Cor | 2,250 | 2,250 | 2,500 |
| 56900 | 410 | Other Social, Cultural And Recreational - Custodial | 1,500 | 644 | 1,500 |
| 56900 | 412 | Other Social, Cultural And Recreational - Diesel Fue | 350 | 303 | 200 |
| 56900 | 425 | Other Social, Cultural And Recreational - Gasoline | 12,000 | 9,768 | 12,000 |
| 56900 | 451 | Other Social, Cultural And Recreational - Uniforms | 3,660 | 2,745 | 3,000 |
| 56900 | 599 | Other Social, Cultural And Recreational - Other Cha | 12,290 | 8,407 | 10,000 |
| 56900 | 718 | Other Social, Cultural And Recreational - Motor Veh | 53,574 | 53,574 | 0 |
| 56900 | 790 | Other Social, Cultural And Recreational - Other Equ | 12,999 | 12,999 | 0 |
| 56900 | Other Social, Cultural And Recreational | | 318,449 | 307,518 | 254,632 |
| Total | Social, Cultural And Recreational Servic | | 400,071 | 369,980 | 320,192 |
| 57000 | Agriculture & Natural Resources | | | | |
| 57100 | Agricultural Extension Service | | | | |
| 57100 | 307 | Agricultural Extension Service - Communication | 1,470 | 1,470 | 1,320 |
| 57100 | 316 | Agricultural Extension Service - Contributions | 131,574 | 131,233 | 131,574 |
| 57100 | 320 | Agricultural Extension Service - Dues And Members | 700 | 645 | 700 |
| 57100 | 330 | Agricultural Extension Service - Operating Lease Pa | 2,705 | 2,604 | 2,500 |
| 57100 | 336 | Agricultural Extension Service - Maintenance And R | 100 | 0 | 250 |
| 57100 | Agricultural Extension Service | | 136,549 | 135,952 | 136,344 |
| 57500 | Soil Conservation | | | | |
| 57500 | 188 | Soil Conservation - Bonus Payments - COUNTY BOI | 500 | 500 | 0 |
| 57500 | 189 | Soil Conservation - Other Salaries & Wages | 36,994 | 36,994 | 38,103 |
| 57500 | 201 | Soil Conservation - Social Security | 2,325 | 2,236 | 2,362 |
| 57500 | 204 | Soil Conservation - State Retirement | 1,904 | 1,904 | 2,012 |
| 57500 | 206 | Soil Conservation - Life Insurance | 41 | 41 | 42 |
| 57500 | 207 | Soil Conservation - Medical Insurance | 9,809 | 9,193 | 10,458 |
| 57500 | 212 | Soil Conservation - Employer Medicare | 543 | 523 | 552 |
| 57500 | 320 | Soil Conservation - Dues And Memberships | 365 | 365 | 360 |
| 57500 | 355 | Soil Conservation - Travel | 1,200 | 0 | 1,200 |
| 57500 | 435 | Soil Conservation - Office Supplies | 300 | 0 | 300 |
| 57500 | 599 | Soil Conservation - Other Charges | 395 | 0 | 400 |
| 57500 | Soil Conservation | | 54,376 | 51,756 | 55,789 |
| Total | Agriculture & Natural Resources | | 190,925 | 187,708 | 192,133 |
| 58000 | Other Operations | | | | |
| 58110 | Tourism | | | | |

| Fund 101 | | General | | | |
|--------------------------------------|---|---|---------------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 58110 | 105 | Tourism - Supervisor/Director | 50,309 | 48,000 | 49,440 |
| 58110 | 188 | Tourism - Bonus Payments - COUNTY BONUS | 500 | 500 | 0 |
| 58110 | 201 | Tourism - Social Security | 3,007 | 2,554 | 3,065 |
| 58110 | 204 | Tourism - State Retirement | 2,463 | 1,955 | 2,610 |
| 58110 | 206 | Tourism - Life Insurance | 41 | 41 | 42 |
| 58110 | 207 | Tourism - Medical Insurance | 8,713 | 8,713 | 12,352 |
| 58110 | 212 | Tourism - Employer Medicare | 703 | 597 | 717 |
| 58110 | 302 | Tourism - Advertising - TOURISM | 29,183 | 28,379 | 0 |
| 58110 | 307 | Tourism - Communication | 3,000 | 1,342 | 1,626 |
| 58110 | 317 | Tourism - Data Processing Services | 1,500 | 0 | 0 |
| 58110 | 320 | Tourism - Dues And Memberships | 5,701 | 5,701 | 1,000 |
| 58110 | 330 | Tourism - Operating Lease Payments | 1,800 | 1,589 | 1,800 |
| 58110 | 355 | Tourism - Travel | 4,000 | 2,625 | 3,000 |
| 58110 | 399 | Tourism - Other Contracted Services | 3,770 | 1,294 | 5,200 |
| 58110 | 435 | Tourism - Office Supplies | 1,200 | 1,014 | 1,200 |
| 58110 | 499 | Tourism - Other Supplies And Materials | 27,561 | 875 | 0 |
| 58110 | 599 | Tourism - Other Charges | 22,405 | 11,581 | 12,329 |
| 58110 | 709 | Tourism - Data Processing Equipment | 3,264 | 2,264 | 0 |
| 58110 | 711 | Tourism - Furniture And Fixtures | 300 | 279 | 3,700 |
| 58110 | 799 | Tourism - Other Capital Outlay - TOURISM ENHANC | 37,400 | 3,142 | 0 |
| 58110 | Tourism | | 206,820 | 122,445 | 98,081 |
| 58190 | Other Economic And Community Development | | | | |
| 58190 | 316 | Other Economic And Community Development - Cc | 15,000 | 0 | 0 |
| 58190 | 399 | Other Economic And Community Development - Ot | 41,226 | 18,954 | 0 |
| 58190 | 421 | Other Economic And Community Development - Fo | 173,172 | 0 | 0 |
| 58190 | 426 | Other Economic And Community Development - Ge | 344,543 | 17,677 | 0 |
| 58190 | 599 | Other Economic And Community Development - Ot | 150,000 | 150,000 | 125,000 |
| 58190 | 718 | Other Economic And Community Development - M | 129,900 | 129,900 | 0 |
| 58190 | Other Economic And Community Developmen | | 853,841 | 316,531 | 125,000 |
| 58300 | Veteran's Services | | | | |
| 58300 | 103 | Veteran's Services - Assistant(s) | 39,700 | 39,700 | 40,891 |
| 58300 | 105 | Veteran's Services - Supervisor/Director | 48,657 | 48,657 | 50,117 |
| 58300 | 169 | Veteran's Services - Part-Time Personnel | 1,000 | 0 | 1,000 |
| 58300 | 188 | Veteran's Services - Bonus Payments - COUNTY BC | 1,000 | 1,000 | 0 |
| 58300 | 189 | Veteran's Services - Other Salaries & Wages | 500 | 500 | 0 |
| 58300 | 201 | Veteran's Services - Social Security | 8,362 | 5,579 | 5,705 |
| 58300 | 204 | Veteran's Services - State Retirement | 4,656 | 4,050 | 4,858 |

| Fund 101 General | | | Statement of Proposed Operations | | |
|--------------------------------------|--|--|----------------------------------|-------------------|-------------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 58300 | 206 | Veteran's Services - Life Insurance | 82 | 82 | 84 |
| 58300 | 210 | Veteran's Services - Unemployment Compensation | 618 | 618 | 400 |
| 58300 | 212 | Veteran's Services - Employer Medicare | 1,329 | 1,304 | 1,334 |
| 58300 | 307 | Veteran's Services - Communication | 1,500 | 1,200 | 1,500 |
| 58300 | 317 | Veteran's Services - Data Processing Services | 2,238 | 603 | 2,500 |
| 58300 | 330 | Veteran's Services - Operating Lease Payments | 1,262 | 1,262 | 1,314 |
| 58300 | 355 | Veteran's Services - Travel | 3,000 | 2,835 | 3,000 |
| 58300 | 435 | Veteran's Services - Office Supplies | 2,915 | 2,870 | 1,500 |
| 58300 | 599 | Veteran's Services - Other Charges | 5,286 | 858 | 2,000 |
| 58300 | 709 | Veteran's Services - Data Processing Equipment | 500 | 0 | 0 |
| 58300 | Veteran's Services | | 122,605 | 111,118 | 116,203 |
| 58400 | Other Charges | | | | |
| 58400 | 502 | Other Charges - Building And Contents Insurance | 0 | 0 | 16,170 |
| 58400 | 504 | Other Charges - Indirect Cost | 0 | 0 | 27,506 |
| 58400 | 506 | Other Charges - Liability Insurance | 22,841 | 22,841 | 22,823 |
| 58400 | 508 | Other Charges - Premiums On Corporate Surety Bo | 12,000 | 0 | 0 |
| 58400 | 510 | Other Charges - Trustee's Commission | 220,000 | 218,184 | 220,000 |
| 58400 | 513 | Other Charges - Workman's Compensation Insuran | 0 | 0 | 16,325 |
| 58400 | Other Charges | | 254,841 | 241,025 | 302,824 |
| 58500 | Contributions To Other Agencies | | | | |
| 58500 | 310 | Contributions To Other Agencies - Contracts With C | 724,678 | 681,122 | 0 |
| 58500 | 316 | Contributions To Other Agencies - Contributions | 243,616 | 217,550 | 65,000 |
| 58500 | Contributions To Other Agencies | | 968,294 | 898,672 | 65,000 |
| 58600 | Employee Benefits | | | | |
| 58600 | 513 | Employee Benefits - Workman's Compensation Inst | 52,500 | 49,389 | 0 |
| 58600 | Employee Benefits | | 52,500 | 49,389 | 0 |
| 58832 | Arpa Grant | | | | |
| 58832 | 599 | Arpa Grant - Other Charges - TN DEPT OF ECONOI | 1,799,634 | 280,879 | 0 |
| 58832 | Arpa Grant | | 1,799,634 | 280,879 | 0 |
| 58833 | Arpa1 | | | | |
| 58833 | 399 | Arpa1 - Other Contracted Services - Health Dept Ri | 10,800 | 10,422 | 0 |
| 58833 | 599 | Arpa1 - Other Charges - Health Dept Renovation 2i | 452,300 | 374,330 | 0 |
| 58833 | Arpa1 | | 463,100 | 384,752 | 0 |
| Total | Other Operations | | 4,721,635 | 2,404,811 | 707,108 |
| Total | General County Operations | | 26,791,851 | 22,668,004 | 20,083,242 |
| Total | Expenditures | | 26,791,851 | 22,668,004 | 20,083,242 |
| 99000 | Other Uses | | | | |
| 99100 | Transfers Out | | | | |
| 99100 | 590 | Transfers Out - Transfers To Other Funds | 299,877 | 299,877 | 1,734,724 |
| 99100 | Transfers Out | | 299,877 | 299,877 | 1,734,724 |

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|---------------------------------|------------------------|-------------|----------------|
| Total Other Uses | 299,877 | 299,877 | 1,734,724 |
| Total Other Uses | 299,877 | 299,877 | 1,734,724 |
| Total Expenditures & Other Uses | 27,091,728 | 22,967,881 | 21,817,966 |

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

Account Number

2025 Amended
Budget

2025 Actual

25-26 Proposed

Excess of Estimated Revenue Over

Under Estimated Expenditures

(4,481,419)

(1,064,545)

(1,919,026)

Fund 116

| | |
|--|------------------------|
| Beginning of the Year Fund Balance July 1, 2024: | |
| Total Fund Balance: | \$ 2,150,024.83 |
| FY25 | |
| Projected Revenues: | \$ 1,855,337.80 |
| Projected Expenditures: | \$ 1,346,079.99 |
| Projected Increase to Fund Balance: | \$ 509,257.81 |
| Projected End of the Year Fund Balance June 30, 2025: | |
| Total Fund Balance: | \$ 2,659,282.64 |

| | |
|--|------------------------|
| Projected FY26 Revenue: | \$ 1,903,700.00 |
| Projected FY26 Expenditures: | \$ 1,902,978.00 |
| Projected Increase to Fund Balance: | \$ 722.00 |
| New Projected Fund Balance: | \$ 2,660,004.64 |

| | |
|--|----------------|
| Fund Balance as a % of Expenditures | 139.78% |
|--|----------------|

| Fund 116 Solid Waste/Sanitation | | Statement of Proposed Operations | | |
|--------------------------------------|---|----------------------------------|------------------|------------------|
| For Fiscal Year Ending June 30, 2026 | | 2025 Amended | 2025 Actual | 25-26 Proposed |
| Account Number | | Budget | | |
| Estimated/Approved/Actual | Revenues | | | |
| 40000 | Local Taxes | | | |
| 40200 | County Local Option Taxes | | | |
| 40270 | Business Tax | 425,000 | 473,832 | 470,000 |
| | Total County Local Option Taxes | 425,000 | 473,832 | 470,000 |
| 40300 | Statutory Local Taxes | | | |
| 40330 | Wholesale Beer Tax | 124,000 | 150,047 | 140,000 |
| | Total Statutory Local Taxes | 124,000 | 150,047 | 140,000 |
| | Total Local Taxes | 549,000 | 623,879 | 610,000 |
| 43000 | Charges For Current Services | | | |
| 43100 | General Service Charges | | | |
| 43106 | Commercial And Industrl Waste Coll Chrg | 50,000 | 77,580 | 70,000 |
| 43112 | Surcharge - Host Agency | 465,000 | 505,322 | 496,000 |
| 43116 | Surcharge - Waste Tire Disposal | 18,500 | 17,148 | 16,500 |
| | Total General Service Charges | 533,500 | 600,050 | 582,500 |
| | Total Charges For Current Services | 533,500 | 600,050 | 582,500 |
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44145 | Sale Of Recycled Materials | 32,500 | 47,326 | 40,000 |
| | Total Recurring Items | 32,500 | 47,326 | 40,000 |
| 44900 | Other Local Revenues | | | |
| 44990 | Other Local Revenues | 175,000 | 521,293 | 627,000 |
| | Total Other Local Revenues | 175,000 | 521,293 | 627,000 |
| | Total Other Local Revenues | 207,500 | 568,619 | 667,000 |
| 46000 | State Of Tennessee | | | |
| 46100 | General Government Grants | | | |
| 46170 | Solid Waste Grants - TVA Cooperative Agreement 2 | 10,000 | 10,000 | 0 |
| | Total General Government Grants | 10,000 | 10,000 | 0 |
| 46400 | Public Works Grants | | | |
| 46430 | Litter Program | 44,200 | 43,447 | 44,200 |
| | Total Public Works Grants | 44,200 | 43,447 | 44,200 |
| 46800 | Other State Revenues | | | |
| 46980 | Other State Grants | 122,229 | 0 | 0 |
| | Total Other State Revenues | 122,229 | 0 | 0 |
| | Total State Of Tennessee | 176,429 | 53,447 | 44,200 |
| | Total Revenues | 1,466,429 | 1,845,995 | 1,903,700 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49800 | Transfers In | 9,341 | 9,341 | 0 |
| | Total Other Sources (Non-Revenue) | 9,341 | 9,341 | 0 |
| | Total Other Sources (Non-Revenue) | 9,341 | 9,341 | 0 |
| | Total Revenues & Other Sources (Non-Revenue) | 1,475,770 | 1,855,336 | 1,903,700 |

| Fund 116 | | Solid Waste/Sanitation | | | |
|--------------------------------------|----------------------------------|---|----------------|----------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed | |
| Estimated/Appropriated/Actual | | Expenditures | | | |
| 50000 | General County Operations | | | | |
| 51000 | General Government | | | | |
| 51810 | Other Facilities | | | | |
| 51810 | 338 | Other Facilities - Maintenance And Repair Services- | 30,000 | 9,636 | 15,000 |
| 51810 | 353 | Other Facilities - Towing Services | 800 | 800 | 1,000 |
| 51810 | 399 | Other Facilities - Other Contracted Services | 6,000 | 0 | 0 |
| 51810 | 415 | Other Facilities - Electricity | 13,699 | 13,699 | 15,000 |
| 51810 | 433 | Other Facilities - Lubricants | 8,776 | 8,776 | 10,000 |
| 51810 | 434 | Other Facilities - Natural Gas | 1,400 | 717 | 1,200 |
| 51810 | 450 | Other Facilities - Tires And Tubes | 22,226 | 9,103 | 12,000 |
| 51810 | 453 | Other Facilities - Vehicle Parts | 39,000 | 38,218 | 39,000 |
| 51810 | 454 | Other Facilities - Water And Sewer | 4,500 | 4,162 | 5,000 |
| 51810 | 499 | Other Facilities - Other Supplies And Materials | 8,500 | 6,309 | 7,500 |
| 51810 | 502 | Other Facilities - Building And Contents Insurance | 10,400 | 10,400 | 11,439 |
| 51810 | 506 | Other Facilities - Liability Insurance | 3,292 | 3,292 | 3,621 |
| 51810 | 511 | Other Facilities - Vehicle And Equipment Insurance | 22,120 | 16,921 | 18,618 |
| 51810 | 717 | Other Facilities - Maintenance Equipment | 0 | 0 | 12,000 |
| 51810 | 718 | Other Facilities - Motor Vehicles | 0 | 0 | 15,000 |
| 51810 | Other Facilities | | 170,713 | 122,033 | 166,378 |
| Total | General Government | | 170,713 | 122,033 | 166,378 |
| 55000 | Public Health And Welfare | | | | |
| 55731 | Waste Pickup | | | | |
| 55731 | 105 | Waste Pickup - Supervisor/Director | 1,498 | 1,498 | 0 |
| 55731 | 106 | Waste Pickup - Deputy(Ies) - Litter 04-05 & 2014-1 | 39,013 | 38,750 | 39,811 |
| 55731 | 147 | Waste Pickup - Truck Drivers | 164,370 | 158,730 | 226,131 |
| 55731 | 162 | Waste Pickup - Clerical Personnel | 33,517 | 33,516 | 35,558 |
| 55731 | 169 | Waste Pickup - Part-Time Personnel | 339,094 | 339,094 | 388,417 |
| 55731 | 187 | Waste Pickup - Overtime Pay | 39,102 | 22,200 | 30,000 |
| 55731 | 188 | Waste Pickup - Bonus Payments - COUNTY BONUS | 8,500 | 7,750 | 0 |
| 55731 | 189 | Waste Pickup - Other Salaries & Wages | 43,899 | 42,645 | 45,227 |
| 55731 | 201 | Waste Pickup - Social Security | 41,732 | 38,731 | 47,439 |
| 55731 | 204 | Waste Pickup - State Retirement | 33,621 | 14,515 | 40,400 |
| 55731 | 206 | Waste Pickup - Life Insurance | 328 | 262 | 294 |
| 55731 | 207 | Waste Pickup - Medical Insurance | 76,008 | 47,396 | 57,626 |
| 55731 | 212 | Waste Pickup - Employer Medicare | 9,653 | 9,266 | 11,094 |
| 55731 | 307 | Waste Pickup - Communication | 4,100 | 3,737 | 4,000 |
| 55731 | 351 | Waste Pickup - Rentals | 900 | 900 | 900 |

Fund 116. Solid Waste/Sanitation

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|----------------|----------------------------------|---|------------------------|------------------|------------------|
| 55731 | 359 | Waste Pickup - Disposal Fees | 20,000 | 17,785 | 20,000 |
| 55731 | 399 | Waste Pickup - Other Contracted Services | 22,500 | 11,527 | 11,880 |
| 55731 | 410 | Waste Pickup - Custodial Supplies | 500 | 0 | 500 |
| 55731 | 412 | Waste Pickup - Diesel Fuel | 78,200 | 71,309 | 76,000 |
| 55731 | 425 | Waste Pickup - Gasoline | 9,000 | 7,142 | 10,000 |
| 55731 | 451 | Waste Pickup - Uniforms | 5,935 | 5,428 | 6,000 |
| 55731 | 453 | Waste Pickup - Vehicle Parts | 7,095 | 7,095 | 7,500 |
| 55731 | 499 | Waste Pickup - Other Supplies And Materials | 28,531 | 21,473 | 28,000 |
| 55731 | 599 | Waste Pickup - Other Charges | 278,632 | 240,934 | 276,741 |
| 55731 | 718 | Waste Pickup - Motor Vehicles | 366,084 | 0 | 366,084 |
| 55731 | Waste Pickup | | 1,651,812 | 1,141,683 | 1,729,602 |
| 55751 | Recycling Center | | | | |
| 55751 | 790 | Recycling Center - Other Equipment - Recycling Eq | 54,411 | 54,411 | 0 |
| 55751 | Recycling Center | | 54,411 | 54,411 | 0 |
| Total | Public Health And Welfare | | 1,706,223 | 1,196,094 | 1,729,602 |
| 58000 | Other Operations | | | | |
| 58400 | Other Charges | | | | |
| 58400 | 510 | Other Charges - Trustee's Commission | 14,300 | 12,309 | 0 |
| 58400 | Other Charges | | 14,300 | 12,309 | 0 |
| 58600 | Employee Benefits | | | | |
| 58600 | 513 | Employee Benefits - Workman's Compensation Inst | 7,273 | 7,273 | 6,998 |
| 58600 | Employee Benefits | | 7,273 | 7,273 | 6,998 |
| Total | Other Operations | | 21,573 | 19,582 | 6,998 |
| Total | General County Operations | | 1,898,509 | 1,337,709 | 1,902,978 |
| Total | Expenditures | | 1,898,509 | 1,337,709 | 1,902,978 |
| Total | Expenditures | | 1,898,509 | 1,337,709 | 1,902,978 |

Fund 116 **Solid Waste/Sanitation**Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--|--------------------------------|--------------------|-----------------------|
| Excess of Estimated Revenue Over Under Estimated Expenditures | (422,739) | 517,627 | 722 |

Fund 122

| | | |
|--|------------------------------------|--------------------|
| Beginning of the Year Fund Balance July 1, 2024: | | |
| | Fund Balance: \$ | 86,756.04 |
| FY25 | | |
| Projected Revenues: | \$ | 24,054.99 |
| Projected Expenditures: | \$ | 44,934.17 |
| Projected Decrease to Fund Balance: | \$ | (20,879.18) |
| Projected End of the Year Fund Balance June 30, 2025: | | |
| | Unassigned Fund Balance: \$ | 65,876.86 |

| | | |
|--|-----------|------------------|
| Projected FY26 Revenue: | \$ | 42,300.00 |
| Projected FY26 Expenditures: | \$ | 36,400.00 |
| Projected Increase to Fund Balance: | \$ | 5,900.00 |
| New Projected Fund Balance: | \$ | 71,776.86 |

| | |
|--|----------------|
| Fund Balance as a % of Expenditures | 197.19% |
|--|----------------|

| Fund 122 Drug Control | | Statement of Proposed Operations | | |
|--------------------------------------|--|----------------------------------|---------------|----------------|
| For Fiscal Year Ending June 30, 2026 | | 2025 Amended | 2025 Actual | 25-26 Proposed |
| Account Number | Revenues | Budget | | |
| Estimated/Appropriated/Actual | | | | |
| 42000 | Fines, Forfeitures And Penalties | | | |
| 42100 | Circuit Court | | | |
| 42140 | Drug Control Fines | 0 | 29 | 0 |
| Total | Circuit Court | 0 | 29 | 0 |
| 42200 | Criminal Court | | | |
| 42280 | DUI Treatment Fines | 1,000 | 607 | 500 |
| Total | Criminal Court | 1,000 | 607 | 500 |
| 42300 | General Sessions Court | | | |
| 42340 | Drug Control Fines | 5,300 | 8,027 | 6,800 |
| Total | General Sessions Court | 5,300 | 8,027 | 6,800 |
| 42900 | Other Fines,Forfeitures And Penalties | | | |
| 42910 | Proceeds From Confiscated Property | 35,000 | 15,377 | 35,000 |
| Total | Other Fines,Forfeitures And Penalties | 35,000 | 15,377 | 35,000 |
| Total | Fines, Forfeitures And Penalties | 41,300 | 24,040 | 42,300 |
| 44000 | Other Local Revenues | | | |
| 44900 | Other Local Revenues | | | |
| 44990 | Other Local Revenues | 1,200 | 14 | 0 |
| Total | Other Local Revenues | 1,200 | 14 | 0 |
| Total | Other Local Revenues | 1,200 | 14 | 0 |
| Total | Revenues | 42,500 | 24,054 | 42,300 |
| Total | Revenues | 42,500 | 24,054 | 42,300 |

| Fund 122 | | Drug Control | | |
|--------------------------------------|---|---------------------|---------------|----------------|
| Statement of Proposed Operations | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Estimated/Appropriated/Actual | | Expenditures | | |
| 50000 | General County Operations | | | |
| 54000 | Public Safety | | | |
| 54150 | Drug Enforcement | | | |
| 54150 | 307 Drug Enforcement - Communication | 8,091 | 8,091 | 0 |
| 54150 | 319 Drug Enforcement - Confidential Drug Enforcement | 0 | 0 | 5,000 |
| 54150 | 332 Drug Enforcement - Legal Notices, Recording And (| 0 | 0 | 500 |
| 54150 | 336 Drug Enforcement - Maintenance And Repair Servic | 1,000 | 20 | 5,000 |
| 54150 | 353 Drug Enforcement - Towing Services | 0 | 0 | 1,700 |
| 54150 | 399 Drug Enforcement - Other Contracted Services | 18,509 | 15,621 | 12,500 |
| 54150 | 499 Drug Enforcement - Other Supplies And Materials | 6,200 | 4,928 | 6,200 |
| 54150 | 510 Drug Enforcement - Trustee's Commission | 1,000 | 230 | 500 |
| 54150 | 599 Drug Enforcement - Other Charges | 20,100 | 16,044 | 5,000 |
| 54150 | Drug Enforcement | 54,900 | 44,934 | 36,400 |
| Total | Public Safety | 54,900 | 44,934 | 36,400 |
| Total | General County Operations | 54,900 | 44,934 | 36,400 |
| Total | Expenditures | 54,900 | 44,934 | 36,400 |
| Total | Expenditures | 54,900 | 44,934 | 36,400 |

Fund 122 Drug Control

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--|------------------------|-------------|----------------|
| Excess of Estimated Revenue Over Under Estimated Expenditures | (12,400) | (20,880) | 5,900 |

Fund 131

| | |
|--|--------------------------------------|
| Beginning of the Year Fund Balance July 1, 2024: | |
| | Fund Balance: \$ 2,179,582.25 |
| FY25 | |
| Projected Revenues: | \$ 5,117,936.69 |
| Projected Expenditures: | \$ 5,978,257.98 |
| Projected Decrease to Fund Balance: | \$ (860,321.29) |
| Projected End of the Year Fund Balance June 30, 2025: | |
| | Fund Balance: \$ 1,319,260.96 |

| | |
|--|------------------------|
| Projected FY26 Revenue: | \$ 3,006,234.00 |
| Projected FY26 Expenditures: | \$ 3,120,728.00 |
| Projected Decrease to Fund Balance: | \$ (114,494.00) |
| New Projected Fund Balance: | \$ 1,204,766.96 |
| Fund Balance as a % of Expenditures | 38.61% |

| Fund 131 Highway/Public Works | | Statement of Proposed Operations | | |
|--------------------------------------|--|----------------------------------|------------------|----------------|
| For Fiscal Year Ending June 30, 2026 | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Estimated/Appropriated/Actual | Revenues | | | |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49200 | Notes Issued | 605,400 | 605,400 | 0 |
| Total | Other Sources (Non-Revenue) | 605,400 | 605,400 | 0 |
| Total | Revenues | 605,400 | 605,400 | 0 |
| 40000 | Local Taxes | | | |
| 40100 | County Property Taxes | | | |
| 40110 | Current Property Tax | 297,111 | 307,291 | 302,695 |
| 40120 | Trustee's Collections - Prior Year | 4,700 | 6,806 | 6,000 |
| 40125 | Trustee's Collections - Bankruptcy | 0 | 8 | 0 |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 6,500 | 7,783 | 7,000 |
| 40140 | Interest And Penalty | 950 | 1,629 | 1,500 |
| 40162 | Payments In Lieu Of Taxes-Local Utilitie | 2,000 | 3,404 | 3,200 |
| 40163 | Payments In Lieu Of Taxes - Other | 0 | 141 | 0 |
| Total | County Property Taxes | 311,261 | 327,062 | 320,395 |
| 40200 | County Local Option Taxes | | | |
| 40280 | Mineral Severance Tax | 76,000 | 81,063 | 78,000 |
| Total | County Local Option Taxes | 76,000 | 81,063 | 78,000 |
| 40300 | Statutory Local Taxes | | | |
| 40320 | Bank Excise Tax | 1,500 | 863 | 800 |
| Total | Statutory Local Taxes | 1,500 | 863 | 800 |
| Total | Local Taxes | 388,761 | 408,988 | 399,195 |
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44145 | Sale Of Recycled Materials | 3,739 | 2,739 | 1,000 |
| 44170 | Miscellaneous Refunds | 20,000 | 0 | 1,000 |
| Total | Recurring Items | 23,739 | 2,739 | 2,000 |
| 44500 | Nonrecurring Items | | | |
| 44530 | Sale Of Equipment | 49,500 | 49,500 | 0 |
| 44540 | Sale Of Property | 77,030 | 77,030 | 0 |
| Total | Nonrecurring Items | 126,530 | 126,530 | 0 |
| 44900 | Other Local Revenues | | | |
| 44990 | Other Local Revenues | 11,337 | 14,714 | 5,000 |
| Total | Other Local Revenues | 11,337 | 14,714 | 5,000 |
| Total | Other Local Revenues | 161,606 | 143,983 | 7,000 |
| 46000 | State Of Tennessee | | | |
| 46400 | Public Works Grants | | | |
| 46410 | Bridge Program | 570,472 | 270,472 | 176,500 |
| 46420 | State Aid Program | 1,756,236 | 875,924 | 50,200 |
| 46490 | Other Public Works Grants - Public Assistance/Femi | 117,215 | 117,215 | 0 |
| Total | Public Works Grants | 2,443,923 | 1,263,611 | 226,700 |
| 46800 | Other State Revenues | | | |
| 46920 | Gasoline And Motor Fuel Tax | 2,326,533 | 2,354,838 | 2,326,533 |

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|----------------|--|------------------------|------------------|------------------|
| 46925 | Hybrid/Electric Vehicle Registration Fee | 12,000 | 23,128 | 25,106 |
| 46930 | Petroleum Special Tax | 21,700 | 21,779 | 21,700 |
| 46990 | Other State Revenues - Tdot | 5,673 | 5,673 | 0 |
| Total | Other State Revenues | 2,365,906 | 2,405,418 | 2,373,339 |
| Total | State Of Tennessee | 4,809,829 | 3,669,029 | 2,600,039 |
| Total | Revenues | 5,360,196 | 4,222,000 | 3,006,234 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49800 | Transfers In | 290,537 | 290,537 | 0 |
| Total | Other Sources (Non-Revenue) | 290,537 | 290,537 | 0 |
| Total | Other Sources (Non-Revenue) | 290,537 | 290,537 | 0 |
| Total | Revenues & Revenues & Other Sources (Non- | 6,256,133 | 5,117,937 | 3,006,234 |

| Fund 131 | | Highway/Public Works | | | |
|--------------------------------------|-----------------------|--|-------------|----------------|----------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed | |
| Revenue) | | | | | |
| Estimated/Appropriated/Actual | Expenditures | | | | |
| 60000 | Highways | | | | |
| 60100 | Highways | | | | |
| 60100 | 599 | Highways - Other Charges | 500 | 0 | 0 |
| 60100 | 708 | Highways - Communication Equipment | (500) | 0 | 0 |
| 60100 | Highways | | | | |
| | | | 0 | 0 | 0 |
| 60100 | Highways | | | | |
| 61000 | Administration | | | | |
| 61000 | 101 | Administration - County Official/Administrative Offi | 104,776 | 104,776 | 107,920 |
| 61000 | 103 | Administration - Assistant(s) | 54,577 | 42,948 | 56,368 |
| 61000 | 119 | Administration - Accountants/Bookkeepers | 42,490 | 42,490 | 45,136 |
| 61000 | 169 | Administration - Part-Time Personnel | 1,560 | 0 | 1,400 |
| 61000 | 187 | Administration - Overtime Pay | 1,415 | 0 | 0 |
| 61000 | 188 | Administration - Bonus Payments - COUNTY BONU! | 1,550 | 1,550 | 0 |
| 61000 | 201 | Administration - Social Security | 12,948 | 11,282 | 13,071 |
| 61000 | 204 | Administration - State Retirement | 10,612 | 8,626 | 11,132 |
| 61000 | 206 | Administration - Life Insurance | 123 | 116 | 126 |
| 61000 | 207 | Administration - Medical Insurance | 30,199 | 30,199 | 36,510 |
| 61000 | 212 | Administration - Employer Medicare | 3,028 | 2,638 | 3,057 |
| 61000 | 299 | Administration - Other Fringe Benefits | 200 | 0 | 200 |
| 61000 | 307 | Administration - Communication | 4,000 | 2,604 | 4,000 |
| 61000 | 320 | Administration - Dues And Memberships | 3,200 | 3,176 | 3,200 |
| 61000 | 331 | Administration - Legal Services | 500 | 0 | 500 |
| 61000 | 334 | Administration - Maintenance Agreements | 700 | 330 | 700 |
| 61000 | 348 | Administration - Postal Charges | 150 | 73 | 150 |
| 61000 | 355 | Administration - Travel | 3,000 | 1,469 | 2,500 |
| 61000 | 399 | Administration - Other Contracted Services | 3,000 | 1,457 | 3,000 |
| 61000 | 410 | Administration - Custodial Supplies | 1,500 | 145 | 1,500 |
| 61000 | 413 | Administration - Drugs And Medical Supplies | 150 | 0 | 150 |
| 61000 | 415 | Administration - Electricity | 5,000 | 4,117 | 5,000 |
| 61000 | 425 | Administration - Gasoline | 6,000 | 3,470 | 6,000 |
| 61000 | 434 | Administration - Natural Gas | 3,000 | 2,214 | 3,000 |
| 61000 | 435 | Administration - Office Supplies | 1,000 | 489 | 1,000 |
| 61000 | 454 | Administration - Water And Sewer | 500 | 456 | 500 |
| 61000 | 499 | Administration - Other Supplies And Materials | 1,200 | 566 | 1,200 |
| 61000 | 508 | Administration - Premiums On Corporate Surety Bo | 350 | 0 | 350 |
| 61000 | 599 | Administration - Other Charges | 500 | 5 | 0 |

| Fund 131 | | Highway/Public Works | | | |
|--------------------------------------|---|--|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 61000 | 708 | Administration - Communication Equipment | 0 | 0 | 500 |
| 61000 | 719 | Administration - Office Equipment | 1,000 | 0 | 1,500 |
| 61000 | Administration | | 298,228 | 265,196 | 309,670 |
| 62000 | Highway And Bridge Maintenance | | | | |
| 62000 | 144 | Highway And Bridge Maintenance - Equipment Oper | 126,445 | 91,044 | 131,955 |
| 62000 | 145 | Highway And Bridge Maintenance - Equipment Oper | 401,551 | 307,501 | 428,314 |
| 62000 | 147 | Highway And Bridge Maintenance - Truck Drivers | 246,059 | 246,059 | 259,584 |
| 62000 | 169 | Highway And Bridge Maintenance - Part-Time Perso | 21,366 | 13,410 | 16,640 |
| 62000 | 187 | Highway And Bridge Maintenance - Overtime Pay | 31,264 | 31,264 | 0 |
| 62000 | 188 | Highway And Bridge Maintenance - Bonus Payment | 8,750 | 8,750 | 0 |
| 62000 | 189 | Highway And Bridge Maintenance - Other Salaries | 10,400 | 0 | 0 |
| 62000 | 201 | Highway And Bridge Maintenance - Social Security | 49,864 | 41,430 | 51,863 |
| 62000 | 204 | Highway And Bridge Maintenance - State Retirement | 39,782 | 34,070 | 44,167 |
| 62000 | 206 | Highway And Bridge Maintenance - Life Insurance | 857 | 671 | 840 |
| 62000 | 207 | Highway And Bridge Maintenance - Medical Insuranc | 185,213 | 148,486 | 178,574 |
| 62000 | 212 | Highway And Bridge Maintenance - Employer Medi | 11,665 | 9,887 | 12,129 |
| 62000 | 299 | Highway And Bridge Maintenance - Other Fringe Br | 500 | 0 | 500 |
| 62000 | 351 | Highway And Bridge Maintenance - Rentals | 0 | 0 | 3,000 |
| 62000 | 399 | Highway And Bridge Maintenance - Other Contract | 21,370 | 12,755 | 4,000 |
| 62000 | 402 | Highway And Bridge Maintenance - Asphalt | 1,710,063 | 1,669,016 | 400,000 |
| 62000 | 408 | Highway And Bridge Maintenance - Concrete | 2,000 | 0 | 0 |
| 62000 | 409 | Highway And Bridge Maintenance - Crushed Stone | 347,340 | 305,140 | 300,000 |
| 62000 | 420 | Highway And Bridge Maintenance - Fertilizer, Lime, | 2,000 | 940 | 2,000 |
| 62000 | 438 | Highway And Bridge Maintenance - Pipe | 20,000 | 16,334 | 40,000 |
| 62000 | 443 | Highway And Bridge Maintenance - Road Signs | 6,000 | 2,661 | 6,000 |
| 62000 | 444 | Highway And Bridge Maintenance - Salt | 16,000 | 15,897 | 6,000 |
| 62000 | 499 | Highway And Bridge Maintenance - Other Supplies | 7,000 | 6,201 | 7,000 |
| 62000 | Highway And Bridge Maintenance | | 3,265,489 | 2,961,516 | 1,892,566 |
| 63100 | Operation And Maintenance Of Equipment | | | | |
| 63100 | 141 | Operation And Maintenance Of Equipment - Forem | 46,966 | 36,554 | 45,427 |
| 63100 | 142 | Operation And Maintenance Of Equipment - Mecha | 49,174 | 49,174 | 51,917 |
| 63100 | 187 | Operation And Maintenance Of Equipment - Overtir | 3,846 | 2,429 | 0 |
| 63100 | 188 | Operation And Maintenance Of Equipment - Bonus | 1,000 | 1,000 | 0 |
| 63100 | 189 | Operation And Maintenance Of Equipment - Other | 4,160 | 0 | 0 |
| 63100 | 201 | Operation And Maintenance Of Equipment - Social | 6,023 | 4,997 | 6,035 |
| 63100 | 204 | Operation And Maintenance Of Equipment - State f | 4,935 | 4,045 | 5,140 |
| 63100 | 206 | Operation And Maintenance Of Equipment - Life In | 82 | 65 | 84 |

| Fund 131 | | Highway/Public Works | | | |
|--------------------------------------|---|--|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 63100 | 207 | Operation And Maintenance Of Equipment - Medic | 19,619 | 14,286 | 17,468 |
| 63100 | 212 | Operation And Maintenance Of Equipment - Emplo | 1,409 | 1,168 | 1,411 |
| 63100 | 299 | Operation And Maintenance Of Equipment - Other | 500 | 0 | 500 |
| 63100 | 353 | Operation And Maintenance Of Equipment - Towing | 1,500 | 350 | 1,500 |
| 63100 | 399 | Operation And Maintenance Of Equipment - Other | 8,673 | 0 | 3,000 |
| 63100 | 412 | Operation And Maintenance Of Equipment - Diesel | 125,000 | 82,415 | 125,000 |
| 63100 | 425 | Operation And Maintenance Of Equipment - Gasolin | 40,000 | 23,929 | 40,000 |
| 63100 | 433 | Operation And Maintenance Of Equipment - Lubric | 16,000 | 7,667 | 16,000 |
| 63100 | 446 | Operation And Maintenance Of Equipment - Small | 10,000 | 5,002 | 10,000 |
| 63100 | 450 | Operation And Maintenance Of Equipment - Tires A | 25,000 | 14,966 | 25,000 |
| 63100 | 453 | Operation And Maintenance Of Equipment - Vehicle | 103,500 | 77,451 | 85,000 |
| 63100 | 499 | Operation And Maintenance Of Equipment - Other | 3,000 | 1,760 | 5,000 |
| 63100 | 718 | Operation And Maintenance Of Equipment - Motor | 643,400 | 643,600 | 0 |
| 63100 | Operation And Maintenance Of Equipment | | 1,113,787 | 970,858 | 438,482 |
| 65000 | Other Charges | | | | |
| 65000 | 502 | Other Charges - Building And Contents Insurance | 11,469 | 11,469 | 12,615 |
| 65000 | 506 | Other Charges - Liability Insurance | 34,101 | 34,101 | 37,507 |
| 65000 | 507 | Other Charges - Medical Claims | 164 | 0 | 500 |
| 65000 | 510 | Other Charges - Trustee's Commission | 36,000 | 33,889 | 36,000 |
| 65000 | 511 | Other Charges - Vehicle And Equipment Insurance | 50,866 | 50,866 | 54,985 |
| 65000 | 599 | Other Charges - Other Charges | 0 | 0 | 1,000 |
| 65000 | Other Charges | | 132,600 | 130,325 | 142,607 |
| 66000 | Employee Benefits | | | | |
| 66000 | 206 | Employee Benefits - Life Insurance | 1,248 | 0 | 1,248 |
| 66000 | 210 | Employee Benefits - Unemployment Compensation | 1,000 | 0 | 1,000 |
| 66000 | 340 | Employee Benefits - Medical And Dental Services | 2,000 | 355 | 2,000 |
| 66000 | 451 | Employee Benefits - Uniforms | 15,000 | 12,902 | 15,000 |
| 66000 | 513 | Employee Benefits - Workman's Compensation Ins | 33,304 | 29,538 | 33,820 |
| 66000 | Employee Benefits | | 52,552 | 42,795 | 53,068 |
| 68000 | Capital Outlay | | | | |
| 68000 | 399 | Capital Outlay - Other Contracted Services | 24,500 | 9,429 | 25,000 |
| 68000 | 606 | Capital Outlay - Other Debt Issuance Charges | 500 | 0 | 0 |
| 68000 | 705 | Capital Outlay - Bridge Construction | 570,472 | 275,992 | 50,200 |
| 68000 | 713 | Capital Outlay - Highway Construction | 1,886,236 | 1,007,264 | 176,500 |
| 68000 | 714 | Capital Outlay - Highway Equipment | 347,515 | 314,880 | 32,635 |
| 68000 | Capital Outlay | | 2,829,223 | 1,607,565 | 284,335 |
| Total | Highways | | 7,691,879 | 5,978,255 | 3,120,728 |
| Total | Highways | | 7,691,879 | 5,978,255 | 3,120,728 |

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--------------------|------------------------|-------------|----------------|
| Total Expenditures | 7,691,879 | 5,978,255 | 3,120,728 |
| Total Expenditures | 7,691,879 | 5,978,255 | 3,120,728 |

Fund 131 Highway/Public Works
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|---|---------------------|-------------|----------------|
| Excess of Estimated Revenue Over Under Estimated Expenditures | (1,435,746) | (860,318) | (114,494) |

Fund 141

| | |
|--|-------------------|
| Beginning of the Year Fund Balance July 1, 2024: | |
| Unassigned Fund Balance: | \$ 6,586,233.70 |
| FY25 | |
| Projected Revenues: | \$ 42,862,474.53 |
| Projected Expenditures: | \$ 43,916,892.63 |
| Projected Decrease to Fund Balance: | \$ (1,054,418.10) |
| Projected End of the Year Fund Balance June 30, 2025: | |
| Unassigned Fund Balance: | \$ 5,531,815.60 |

| | |
|--|------------------|
| Projected FY26 Revenue: | \$ 42,678,999.00 |
| Projected FY26 Expenditures: | \$ 43,594,588.00 |
| Projected Decrease to Fund Balance: | \$ (915,589.00) |
| New Projected Unassigned Fund Balance: | \$ 4,616,226.60 |

| | |
|-----------------------------|-----------------|
| 3% Fund Balance Requirement | \$ 1,307,837.64 |
|-----------------------------|-----------------|

| Fund 141 General Purpose School | | Statement of Proposed Operations | | |
|--------------------------------------|---|----------------------------------|------------------|------------------|
| For Fiscal Year Ending June 30, 2026 | | 2025 Amended | 2025 Actual | 25-26 Proposed |
| Account Number | Revenues | Budget | | |
| Estimated/Appropriated/Actual | | | | |
| 40000 | Local Taxes | | | |
| 40100 | County Property Taxes | | | |
| 40110 | Current Property Tax | 2,621,879 | 2,731,724 | 2,674,502 |
| 40120 | Trustee's Collections - Prior Year | 75,000 | 91,857 | 90,000 |
| 40125 | Trustee's Collections - Bankruptcy | 500 | 116 | 400 |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 126,000 | 90,677 | 60,000 |
| 40140 | Interest And Penalty | 15,000 | 18,695 | 14,000 |
| 40162 | Payments In Lieu Of Taxes-Local Utilitie | 4,500 | 30,073 | 4,500 |
| 40163 | Payments In Lieu Of Taxes - Other | 0 | 1,244 | 0 |
| | Total County Property Taxes | 2,842,879 | 2,964,386 | 2,843,402 |
| 40200 | County Local Option Taxes | | | |
| 40210 | Local Option Sales Tax | 5,400,000 | 5,349,622 | 5,600,000 |
| 40275 | Mixed Drink Tax | 17,500 | 25,739 | 18,000 |
| | Total County Local Option Taxes | 5,417,500 | 5,375,361 | 5,618,000 |
| 40300 | Statutory Local Taxes | | | |
| 40320 | Bank Excise Tax | 15,000 | 7,614 | 16,000 |
| | Total Statutory Local Taxes | 15,000 | 7,614 | 16,000 |
| | Total Local Taxes | 8,275,379 | 8,347,361 | 8,477,402 |
| 41000 | Licenses And Permits | | | |
| 41100 | Licenses | | | |
| 41110 | Marriage Licenses | 1,900 | 2,076 | 1,900 |
| | Total Licenses | 1,900 | 2,076 | 1,900 |
| | Total Licenses And Permits | 1,900 | 2,076 | 1,900 |
| 43000 | Charges For Current Services | | | |
| 43500 | Education Charges | | | |
| 43542 | Contract For Instruct Serv W/Other Lea's | 0 | 61,643 | 0 |
| | Total Education Charges | 0 | 61,643 | 0 |
| | Total Charges For Current Services | 0 | 61,643 | 0 |
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44110 | Investment Income | 0 | 94 | 0 |
| 44145 | Sale Of Recycled Materials | 0 | 1,070 | 0 |
| 44170 | Miscellaneous Refunds - CO | 0 | 398 | 0 |
| | Total Recurring Items | 0 | 1,562 | 0 |
| 44500 | Nonrecurring Items | | | |
| 44570 | Contributions & Gifts | 13,091 | 34,200 | 8,200 |
| | Total Nonrecurring Items | 13,091 | 34,200 | 8,200 |
| 44900 | Other Local Revenues | | | |
| 44990 | Other Local Revenues | 70,678 | 99,932 | 82,782 |
| | Total Other Local Revenues | 70,678 | 99,932 | 82,782 |
| | Total Other Local Revenues | 83,769 | 135,694 | 90,982 |
| 46000 | State Of Tennessee | | | |
| 46500 | State Education Funds | | | |

| Fund 141 General Purpose School | | Statement of Proposed Operations | | |
|---|---|----------------------------------|-------------------|-------------------|
| For Fiscal Year Ending June 30, 2026 | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | |
| 46510 | TISA | 30,458,143 | 30,410,777 | 31,718,822 |
| 46513 | TISA - On-behalf Payments | 62,101 | 62,101 | 26,872 |
| 46515 | Early Childhood Education - Prek | 575,723 | 575,723 | 395,004 |
| 46550 | Driver Education | 16,000 | 15,516 | 14,000 |
| 46590 | Other State Education Funds | 698,455 | 668,651 | 192,999 |
| 46596 | Paid Parental Leave | 45,500 | 118,022 | 0 |
| 46610 | Career Ladder Program | 58,873 | 43,710 | 46,214 |
| 46790 | Other Vocational - Innovative School Models Grant | 1,228,900 | 681,621 | 0 |
| Total State Education Funds | | 33,143,695 | 32,576,121 | 32,393,911 |
| 46800 | Other State Revenues | | | |
| 46851 | State Revenue Sharing -T.V.A. | 1,300,000 | 1,319,885 | 1,300,000 |
| 46980 | Other State Grants - PSSG | 96,958 | 92,128 | 0 |
| 46990 | Other State Revenues | 0 | 843 | 0 |
| Total Other State Revenues | | 1,396,958 | 1,412,856 | 1,300,000 |
| Total State Of Tennessee | | 34,540,653 | 33,988,977 | 33,693,911 |
| 47000 | Federal Government | | | |
| 47100 | Federal Through State | | | |
| 47590 | Other Federal Through State - SUMMER LEARNING | 68,544 | 68,544 | 0 |
| Total Federal Through State | | 68,544 | 68,544 | 0 |
| 47600 | Direct Federal Revenue | | | |
| 47640 | Rotc Reimbursement | 109,650 | 96,140 | 114,804 |
| 47990 | Other Direct Federal Revenue - Cops School Violen | 211,294 | 211,294 | 0 |
| Total Direct Federal Revenue | | 320,944 | 307,434 | 114,804 |
| Total Federal Government | | 389,488 | 375,978 | 114,804 |
| 48000 | Other Governments And Citizens Groups | | | |
| 48100 | Other Governments | | | |
| 48130 | Contributions - Lay-Z-Boy Contributions | 0 | 8,000 | 0 |
| Total Other Governments | | 0 | 8,000 | 0 |
| Total Other Governments And Citizens Groups | | 0 | 8,000 | 0 |
| Total Revenues | | 43,291,189 | 42,919,729 | 42,378,999 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49800 | Transfers In | 0 | 5,133 | 300,000 |
| Total Other Sources (Non-Revenue) | | 0 | 5,133 | 300,000 |
| Total Other Sources (Non-Revenue) | | 0 | 5,133 | 300,000 |
| Total Revenues & Other Sources (Non-Revenue) | | 43,291,189 | 42,924,862 | 42,678,999 |

| Fund 141 | | General Purpose School | | | |
|--------------------------------------|--|---|---------------------|-------------------|-------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Estimated/Appropriated/Actual | | Expenditures | | | |
| 50000 | General County Operations | | | | |
| 58000 | Other Operations | | | | |
| 58500 | Contributions To Other Agencies | | | | |
| 58500 | 316 | Contributions To Other Agencies - Contributions | 4,716 | 4,716 | 0 |
| 58500 | Contributions To Other Agencies | | 4,716 | 4,716 | 0 |
| Total | Other Operations | | 4,716 | 4,716 | 0 |
| Total | General County Operations | | 4,716 | 4,716 | 0 |
| 70000 | Education | | | | |
| 71000 | Instruction | | | | |
| 71100 | Regular Instruction Program | | | | |
| 71100 | 116 | Regular Instruction Program - Teachers | 15,369,859 | 15,083,419 | 14,960,356 |
| 71100 | 117 | Regular Instruction Program - Career Ladder Progr. | 31,000 | 25,000 | 25,000 |
| 71100 | 128 | Regular Instruction Program - Homebound Teacher | 30,000 | 21,263 | 30,000 |
| 71100 | 140 | Regular Instruction Program - Salary Supplements | 353,865 | 355,733 | 355,000 |
| 71100 | 163 | Regular Instruction Program - Educational Assistan | 807,318 | 807,046 | 853,977 |
| 71100 | 189 | Regular Instruction Program - Other Salaries & Wa | 46,340 | 32,898 | 49,340 |
| 71100 | 195 | Regular Instruction Program - Certified Substitute | 89,500 | 89,260 | 72,000 |
| 71100 | 198 | Regular Instruction Program - Non-Certified Substit | 185,000 | 176,190 | 187,000 |
| 71100 | 201 | Regular Instruction Program - Social Security | 1,043,416 | 976,495 | 1,025,026 |
| 71100 | 204 | Regular Instruction Program - State Retirement | 1,284,525 | 1,110,208 | 1,004,638 |
| 71100 | 206 | Regular Instruction Program - Life Insurance - Alte | 10,981 | 10,889 | 11,328 |
| 71100 | 207 | Regular Instruction Program - Medical Insurance - | 2,807,804 | 2,677,415 | 2,822,554 |
| 71100 | 210 | Regular Instruction Program - Unemployment Com | 4,000 | 2,499 | 2,000 |
| 71100 | 212 | Regular Instruction Program - Employer Medicare | 244,307 | 229,912 | 239,307 |
| 71100 | 217 | Regular Instruction Program - Ret-Hybrid Stabaliza | 78,257 | 57,771 | 76,391 |
| 71100 | 299 | Regular Instruction Program - Other Fringe Benefit | 37,488 | 31,299 | 37,300 |
| 71100 | 399 | Regular Instruction Program - Other Contracted Se | 20,000 | 7,710 | 15,000 |
| 71100 | 429 | Regular Instruction Program - Instructional Supplie | 372,123 | 371,950 | 394,150 |
| 71100 | 449 | Regular Instruction Program - Textbooks - Bound | 610,252 | 591,787 | 100,000 |
| 71100 | 471 | Regular Instruction Program - Software | 184,748 | 184,300 | 270,000 |
| 71100 | 499 | Regular Instruction Program - Other Supplies And I | 1,825 | 1,514 | 1,000 |
| 71100 | 595 | Regular Instruction Program - TISA - On-behalf Pa | 62,101 | 62,101 | 26,872 |
| 71100 | 599 | Regular Instruction Program - Other Charges | 5,322 | 5,315 | 0 |
| 71100 | 790 | Regular Instruction Program - Other Equipment | 50,345 | 48,406 | 150,000 |
| 71100 | Regular Instruction Program | | 23,730,376 | 22,960,380 | 22,708,239 |
| 71200 | Special Education Program | | | | |
| 71200 | 116 | Special Education Program - Teachers | 2,059,578 | 1,883,955 | 2,094,144 |
| 71200 | 117 | Special Education Program - Career Ladder Prograr | 3,000 | 2,000 | 2,000 |

| Fund 141 | | General Purpose School | | | |
|--------------------------------------|---|---|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 71200 | 128 | Special Education Program - Homebound Teachers | 12,000 | 8,954 | 15,000 |
| 71200 | 163 | Special Education Program - Educational Assistants | 1,338,831 | 1,338,792 | 1,165,693 |
| 71200 | 171 | Special Education Program - Speech Pathologist - C | 186,800 | 185,549 | 259,800 |
| 71200 | 189 | Special Education Program - Other Salaries & Wage | 0 | 0 | 59,400 |
| 71200 | 195 | Special Education Program - Certified Substitute Te | 11,700 | 11,658 | 15,000 |
| 71200 | 198 | Special Education Program - Non-Certified Substitu | 51,600 | 51,510 | 30,000 |
| 71200 | 201 | Special Education Program - Social Security | 229,142 | 198,784 | 223,885 |
| 71200 | 204 | Special Education Program - State Retirement | 248,460 | 200,412 | 226,902 |
| 71200 | 206 | Special Education Program - Life Insurance | 3,090 | 3,078 | 3,124 |
| 71200 | 207 | Special Education Program - Medical Insurance | 715,385 | 715,359 | 729,119 |
| 71200 | 210 | Special Education Program - Unemployment Compl | 2,000 | 9 | 2,000 |
| 71200 | 212 | Special Education Program - Employer Medicare | 53,590 | 48,221 | 52,796 |
| 71200 | 217 | Special Education Program - Ret-Hybrid Stabalizati | 12,342 | 7,705 | 13,000 |
| 71200 | 299 | Special Education Program - Other Fringe Benefits | 8,815 | 6,641 | 7,500 |
| 71200 | 312 | Special Education Program - Contracts With Private | 483,608 | 439,347 | 391,925 |
| 71200 | 322 | Special Education Program - Evaluation And Testin | 15,000 | 14,639 | 15,000 |
| 71200 | 336 | Special Education Program - Maintenance And Rep. | 2,000 | 1,251 | 2,000 |
| 71200 | 429 | Special Education Program - Instructional Supplies | 22,000 | 21,969 | 15,000 |
| 71200 | 499 | Special Education Program - Other Supplies And Mi | 16,500 | 16,240 | 20,000 |
| 71200 | 599 | Special Education Program - Other Charges - Speci | 9,500 | 766 | 11,500 |
| 71200 | 725 | Special Education Program - Special Education Equ | 13,600 | 13,575 | 12,000 |
| 71200 | Special Education Program | | 5,498,541 | 5,170,414 | 5,366,788 |
| 71300 | Career And Technical Education Program | | | | |
| 71300 | 116 | Career And Technical Education Program - Teacher | 955,040 | 895,380 | 856,420 |
| 71300 | 117 | Career And Technical Education Program - Career I | 1,000 | 1,000 | 1,000 |
| 71300 | 189 | Career And Technical Education Program - Other S | 68,000 | 60,000 | 0 |
| 71300 | 195 | Career And Technical Education Program - Certific | 20,000 | 3,493 | 6,000 |
| 71300 | 198 | Career And Technical Education Program - Non-Cer | 20,000 | 13,303 | 12,000 |
| 71300 | 201 | Career And Technical Education Program - Social S | 66,691 | 57,147 | 54,276 |
| 71300 | 204 | Career And Technical Education Program - State Re | 81,597 | 69,708 | 68,614 |
| 71300 | 206 | Career And Technical Education Program - Life Inst | 574 | 573 | 612 |
| 71300 | 207 | Career And Technical Education Program - Medical | 150,673 | 150,584 | 165,468 |
| 71300 | 212 | Career And Technical Education Program - Employe | 17,219 | 13,414 | 12,694 |
| 71300 | 217 | Career And Technical Education Program - Ret-Hyb | 5,900 | 5,391 | 6,015 |
| 71300 | 399 | Career And Technical Education Program - Other C | 10,000 | 0 | 0 |
| 71300 | 429 | Career And Technical Education Program - Instruct | 159,122 | 92,280 | 75,000 |
| 71300 | 471 | Career And Technical Education Program - Softwar | 20,000 | 1,071 | 0 |

| Fund 141 | | General Purpose School | | | |
|--------------------------------------|---|---|---------------------|-------------------|-------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 71300 | 499 | Career And Technical Education Program - Other Si | 18,000 | 10,150 | 4,500 |
| 71300 | 599 | Career And Technical Education Program - Other Cl | 2,500 | 2,130 | 2,000 |
| 71300 | 730 | Career And Technical Education Program - Vocatio | 638,606 | 420,933 | 0 |
| 71300 | Career And Technical Education Program | | 2,234,922 | 1,796,557 | 1,264,599 |
| Total | Instruction | | 31,463,839 | 29,927,351 | 29,339,626 |
| 72000 | Support Services | | | | |
| 72120 | Health Services | | | | |
| 72120 | 131 | Health Services - Medical Personnel | 368,106 | 367,412 | 371,343 |
| 72120 | 201 | Health Services - Social Security | 22,819 | 22,054 | 23,020 |
| 72120 | 204 | Health Services - State Retirement | 18,190 | 17,806 | 19,080 |
| 72120 | 206 | Health Services - Life Insurance | 330 | 331 | 328 |
| 72120 | 207 | Health Services - Medical Insurance | 68,352 | 67,973 | 70,353 |
| 72120 | 212 | Health Services - Employer Medicare | 5,335 | 5,159 | 5,382 |
| 72120 | 299 | Health Services - Other Fringe Benefits | 167 | 167 | 0 |
| 72120 | 355 | Health Services - Travel - School Health Coordinato | 1,000 | 257 | 500 |
| 72120 | 499 | Health Services - Other Supplies And Materials | 24,700 | 24,548 | 30,000 |
| 72120 | 524 | Health Services - In-Service/Staff Development | 7,800 | 4,511 | 8,000 |
| 72120 | Health Services | | 516,799 | 510,218 | 528,006 |
| 72130 | Other Student Support | | | | |
| 72130 | 117 | Other Student Support - Career Ladder Program | 1,500 | 1,500 | 2,000 |
| 72130 | 123 | Other Student Support - Guidance Personnel | 656,300 | 654,405 | 662,540 |
| 72130 | 160 | Other Student Support - Guards - PSSG | 521 | 521 | 0 |
| 72130 | 161 | Other Student Support - Secretary(s) | 66,684 | 66,683 | 37,131 |
| 72130 | 162 | Other Student Support - Clerical Personnel | 33,884 | 33,884 | 34,386 |
| 72130 | 189 | Other Student Support - Other Salaries & Wages | 196,896 | 168,946 | 205,826 |
| 72130 | 201 | Other Student Support - Social Security | 53,672 | 53,664 | 52,687 |
| 72130 | 204 | Other Student Support - State Retirement | 62,536 | 53,873 | 55,568 |
| 72130 | 206 | Other Student Support - Life Insurance - CO | 696 | 679 | 696 |
| 72130 | 207 | Other Student Support - Medical Insurance - CO | 168,585 | 163,051 | 180,606 |
| 72130 | 212 | Other Student Support - Employer Medicare | 13,854 | 13,143 | 13,658 |
| 72130 | 217 | Other Student Support - Ret-Hybrid Stabalization | 3,639 | 2,068 | 3,515 |
| 72130 | 299 | Other Student Support - Other Fringe Benefits | 1,100 | 1,062 | 2,200 |
| 72130 | 309 | Other Student Support - Contracts With Governme | 1,651 | 1,651 | 2,500 |
| 72130 | 355 | Other Student Support - Travel - English Second La | 7,000 | 5,488 | 10,000 |
| 72130 | 399 | Other Student Support - Other Contracted Services | 224,285 | 223,785 | 20,000 |
| 72130 | 499 | Other Student Support - Other Supplies And Materi | 111,900 | 107,812 | 99,400 |
| 72130 | 524 | Other Student Support - In-Service/Staff Developpr | 6,000 | 935 | 0 |
| 72130 | 790 | Other Student Support - Other Equipment | 1,000 | 0 | 201,000 |

| Fund 141 | | General Purpose School | | | |
|--------------------------------------|------------------------------------|---|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 72130 | Other Student Support | | 1,611,703 | 1,553,150 | 1,583,713 |
| 72210 | Regular Instruction Program | | | | |
| 72210 | 117 | Regular Instruction Program - Career Ladder Progr. | 5,000 | 3,500 | 4,000 |
| 72210 | 129 | Regular Instruction Program - Librarians | 315,740 | 301,648 | 304,940 |
| 72210 | 161 | Regular Instruction Program - Secretary(s) | 500 | 500 | 0 |
| 72210 | 163 | Regular Instruction Program - Educational Assistan | 500 | 500 | 0 |
| 72210 | 172 | Regular Instruction Program - Instructional Coache | 1,200 | 0 | 0 |
| 72210 | 189 | Regular Instruction Program - Other Salaries & Wa | 3,300 | 500 | 0 |
| 72210 | 201 | Regular Instruction Program - Social Security | 20,227 | 15,725 | 19,155 |
| 72210 | 204 | Regular Instruction Program - State Retirement | 25,631 | 18,235 | 21,287 |
| 72210 | 206 | Regular Instruction Program - Life Insurance - CO | 205 | 174 | 164 |
| 72210 | 207 | Regular Instruction Program - Medical Insurance - | 61,878 | 52,290 | 55,605 |
| 72210 | 212 | Regular Instruction Program - Employer Medicare | 4,731 | 4,206 | 4,481 |
| 72210 | 217 | Regular Instruction Program - Ret-Hybrid Stabaliza | 2,086 | 647 | 2,000 |
| 72210 | 432 | Regular Instruction Program - Library Books/Media | 70,000 | 68,891 | 70,000 |
| 72210 | 437 | Regular Instruction Program - Periodicals - Frazier | 2,700 | 1,728 | 2,700 |
| 72210 | 499 | Regular Instruction Program - Other Supplies And I | 3,000 | 2,976 | 3,000 |
| 72210 | 599 | Regular Instruction Program - Other Charges - Libr | 4,340 | 4,340 | 4,600 |
| 72210 | Regular Instruction Program | | 521,038 | 475,860 | 491,932 |
| 72220 | Special Education Program | | | | |
| 72220 | 105 | Special Education Program - Supervisor/Director | 101,760 | 101,760 | 103,200 |
| 72220 | 117 | Special Education Program - Career Ladder Prograr | 2,000 | 1,500 | 1,000 |
| 72220 | 124 | Special Education Program - Phsyiological Personn | 293,750 | 292,564 | 288,540 |
| 72220 | 161 | Special Education Program - Secretary(s) | 43,062 | 40,307 | 43,268 |
| 72220 | 189 | Special Education Program - Other Salaries & Wage | 17,588 | 17,588 | 0 |
| 72220 | 201 | Special Education Program - Social Security | 28,308 | 26,902 | 27,032 |
| 72220 | 204 | Special Education Program - State Retirement | 34,507 | 33,047 | 29,344 |
| 72220 | 206 | Special Education Program - Life Insurance - CO | 245 | 244 | 245 |
| 72220 | 207 | Special Education Program - Medical Insurance | 59,999 | 59,908 | 63,645 |
| 72220 | 212 | Special Education Program - Employer Medicare | 6,621 | 6,292 | 6,323 |
| 72220 | 217 | Special Education Program - Ret-Hybrid Stabalizati | 3,655 | 2,931 | 3,515 |
| 72220 | 308 | Special Education Program - Consultants - Special I | 11,192 | 4,744 | 20,000 |
| 72220 | 355 | Special Education Program - Travel - Special Educa | 10,000 | 4,995 | 10,000 |
| 72220 | 499 | Special Education Program - Other Supplies And Mi | 3,000 | 202 | 3,000 |
| 72220 | 524 | Special Education Program - In-Service/Staff Devel | 10,000 | 7,979 | 10,000 |
| 72220 | 790 | Special Education Program - Other Equipment - Sp | 0 | 0 | 1,500 |
| 72220 | Special Education Program | | 625,687 | 600,963 | 610,612 |
| 72250 | Technology | | | | |

| Fund 141 | | General Purpose School | | | |
|--------------------------------------|----------------------------|--|---------------------|------------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 72250 | 117 | Technology - Career Ladder Program - Career Ladd | 1,000 | 0 | 0 |
| 72250 | 189 | Technology - Other Salaries & Wages | 589,932 | 583,006 | 562,518 |
| 72250 | 201 | Technology - Social Security | 36,637 | 35,335 | 34,876 |
| 72250 | 204 | Technology - State Retirement | 32,623 | 32,003 | 30,925 |
| 72250 | 206 | Technology - Life Insurance - CO | 409 | 327 | 409 |
| 72250 | 207 | Technology - Medical Insurance - CO | 72,461 | 64,171 | 67,327 |
| 72250 | 212 | Technology - Employer Medicare | 8,569 | 8,264 | 8,157 |
| 72250 | 217 | Technology - Ret-Hybrid Stabalization | 886 | 817 | 450 |
| 72250 | 299 | Technology - Other Fringe Benefits | 4,004 | 3,961 | 450 |
| 72250 | 307 | Technology - Communication | 10,000 | 8,635 | 10,000 |
| 72250 | 350 | Technology - Internet Connectivity | 50,000 | 50,000 | 50,000 |
| 72250 | 355 | Technology - Travel | 0 | 0 | 1,000 |
| 72250 | 399 | Technology - Other Contracted Services | 100,000 | 97,543 | 100,000 |
| 72250 | 499 | Technology - Other Supplies And Materials | 55,000 | 34,157 | 55,000 |
| 72250 | 524 | Technology - In-Service/Staff Development | 3,000 | 2,827 | 3,000 |
| 72250 | 599 | Technology - Other Charges | 25,030 | 25,028 | 25,000 |
| 72250 | 790 | Technology - Other Equipment | 135,000 | 133,519 | 50,000 |
| 72250 | Technology | | 1,124,551 | 1,079,593 | 999,112 |
| 72310 | Board Of Education | | | | |
| 72310 | 189 | Board Of Education - Other Salaries & Wages | 18,525 | 18,525 | 38,610 |
| 72310 | 191 | Board Of Education - Board And Committee Membr | 70,200 | 70,200 | 70,200 |
| 72310 | 201 | Board Of Education - Social Security | 4,352 | 3,797 | 4,352 |
| 72310 | 212 | Board Of Education - Employer Medicare | 1,287 | 1,270 | 1,578 |
| 72310 | 305 | Board Of Education - Audit Services | 20,000 | 18,300 | 20,000 |
| 72310 | 320 | Board Of Education - Dues And Memberships | 17,000 | 14,207 | 17,000 |
| 72310 | 331 | Board Of Education - Legal Services | 40,000 | 33,260 | 30,000 |
| 72310 | 355 | Board Of Education - Travel | 1,000 | 0 | 0 |
| 72310 | 399 | Board Of Education - Other Contracted Services | 7,500 | 7,500 | 2,000 |
| 72310 | 506 | Board Of Education - Liability Insurance | 388,884 | 388,884 | 438,404 |
| 72310 | 508 | Board Of Education - Premiums On Corporate Sure | 250 | 250 | 250 |
| 72310 | 510 | Board Of Education - Trustee's Commission | 189,459 | 167,102 | 184,987 |
| 72310 | 513 | Board Of Education - Workman's Compensation Ins | 87,220 | 87,220 | 71,707 |
| 72310 | 524 | Board Of Education - In-Service/Staff Development | 29,000 | 24,878 | 30,000 |
| 72310 | 599 | Board Of Education - Other Charges | 13,000 | 8,804 | 13,000 |
| 72310 | Board Of Education | | 887,677 | 844,197 | 922,088 |
| 72320 | Director Of Schools | | | | |
| 72320 | 101 | Director Of Schools - County Official/Administrative | 164,065 | 164,031 | 175,902 |

| Fund 141 | | General Purpose School | | | |
|--------------------------------------|--------------------------------|---|---------------------|------------------|------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 72320 | 103 | Director Of Schools - Assistant(s) | 246,621 | 246,620 | 116,000 |
| 72320 | 105 | Director Of Schools - Supervisor/Director | 220,850 | 220,675 | 219,658 |
| 72320 | 117 | Director Of Schools - Career Ladder Program - Car | 6,000 | 3,000 | 3,000 |
| 72320 | 161 | Director Of Schools - Secretary(s) | 93,037 | 93,035 | 94,798 |
| 72320 | 189 | Director Of Schools - Other Salaries & Wages | 187,991 | 187,320 | 182,903 |
| 72320 | 201 | Director Of Schools - Social Security | 54,942 | 54,222 | 49,120 |
| 72320 | 204 | Director Of Schools - State Retirement | 55,548 | 52,984 | 48,146 |
| 72320 | 205 | Director Of Schools - Employee And Dependent Ins | 0 | 0 | 219 |
| 72320 | 206 | Director Of Schools - Life Insurance - CO | 409 | 379 | 1,208 |
| 72320 | 207 | Director Of Schools - Medical Insurance - CO | 110,600 | 93,193 | 81,561 |
| 72320 | 208 | Director Of Schools - Dental Insurance - CO - Direc | 0 | 0 | 919 |
| 72320 | 209 | Director Of Schools - Disability Insurance - CO - Dir | 0 | 0 | 2,430 |
| 72320 | 212 | Director Of Schools - Employer Medicare | 12,950 | 12,947 | 11,489 |
| 72320 | 217 | Director Of Schools - Ret-Hybrid Stabalization | 60 | 0 | 0 |
| 72320 | 299 | Director Of Schools - Other Fringe Benefits | 752 | 501 | 0 |
| 72320 | 320 | Director Of Schools - Dues And Memberships | 3,300 | 3,191 | 3,300 |
| 72320 | 348 | Director Of Schools - Postal Charges - CO | 3,500 | 2,456 | 4,350 |
| 72320 | 355 | Director Of Schools - Travel | 1,000 | 996 | 2,000 |
| 72320 | 399 | Director Of Schools - Other Contracted Services | 13,000 | 8,057 | 15,000 |
| 72320 | 435 | Director Of Schools - Office Supplies | 8,000 | 5,307 | 8,000 |
| 72320 | 499 | Director Of Schools - Other Supplies And Materials | 5,000 | 4,426 | 5,000 |
| 72320 | 524 | Director Of Schools - In-Service/Staff Development | 39,000 | 30,692 | 40,000 |
| 72320 | 599 | Director Of Schools - Other Charges | 5,027 | 5,027 | 5,500 |
| 72320 | 701 | Director Of Schools - Administration Equipment | 2,700 | 0 | 3,200 |
| 72320 | Director Of Schools | | 1,234,352 | 1,189,059 | 1,073,703 |
| 72410 | Office Of The Principal | | | | |
| 72410 | 104 | Office Of The Principal - Principals | 696,884 | 680,260 | 686,980 |
| 72410 | 117 | Office Of The Principal - Career Ladder Program - C | 2,000 | 2,000 | 2,000 |
| 72410 | 119 | Office Of The Principal - Accountants/Bookkeepers | 266,116 | 243,688 | 250,452 |
| 72410 | 139 | Office Of The Principal - Assistant Principals | 633,712 | 611,125 | 617,845 |
| 72410 | 161 | Office Of The Principal - Secretary(s) | 442,425 | 398,705 | 409,517 |
| 72410 | 201 | Office Of The Principal - Social Security | 128,014 | 115,005 | 121,941 |
| 72410 | 204 | Office Of The Principal - State Retirement | 142,294 | 115,980 | 124,888 |
| 72410 | 206 | Office Of The Principal - Life Insurance - Alternativ | 1,245 | 1,237 | 1,245 |
| 72410 | 207 | Office Of The Principal - Medical Insurance | 300,114 | 300,082 | 336,837 |
| 72410 | 212 | Office Of The Principal - Employer Medicare | 29,938 | 26,896 | 28,519 |
| 72410 | 217 | Office Of The Principal - Ret-Hybrid Stabalization | 1,668 | 822 | 1,500 |

| Fund 141 General Purpose School | | | Statement of Proposed Operations | | |
|--------------------------------------|--------------------------------|---|----------------------------------|------------------|------------------|
| For Fiscal Year Ending June 30, 2026 | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Account Number | | | | | |
| 72410 | 299 | Office Of The Principal - Other Fringe Benefits | 9,515 | 9,448 | 9,217 |
| 72410 | 307 | Office Of The Principal - Communication | 35,900 | 34,230 | 35,900 |
| 72410 | 399 | Office Of The Principal - Other Contracted Services | 2,000 | 799 | 2,000 |
| 72410 | Office Of The Principal | | 2,691,825 | 2,540,277 | 2,628,841 |
| 72510 | Fiscal Services | | | | |
| 72510 | 119 | Fiscal Services - Accountants/Bookkeepers - Innov | 10,130 | 10,130 | 0 |
| 72510 | 201 | Fiscal Services - Social Security - Innovative School | 628 | 628 | 0 |
| 72510 | 204 | Fiscal Services - State Retirement - Innovative Sch | 515 | 515 | 0 |
| 72510 | 206 | Fiscal Services - Life Insurance - Innovative School | 10 | 6 | 0 |
| 72510 | 207 | Fiscal Services - Medical Insurance - Innovative Sci | 1,600 | 1,352 | 0 |
| 72510 | 212 | Fiscal Services - Employer Medicare - Innovative Sc | 147 | 147 | 0 |
| 72510 | Fiscal Services | | 13,030 | 12,778 | 0 |
| 72610 | Operation Of Plant | | | | |
| 72610 | 166 | Operation Of Plant - Custodial Personnel | 1,346,769 | 1,312,000 | 1,320,432 |
| 72610 | 201 | Operation Of Plant - Social Security | 83,500 | 79,550 | 81,867 |
| 72610 | 204 | Operation Of Plant - State Retirement | 65,457 | 59,565 | 67,001 |
| 72610 | 206 | Operation Of Plant - Life Insurance - CO | 1,554 | 1,503 | 1,595 |
| 72610 | 207 | Operation Of Plant - Medical Insurance - CO | 312,921 | 308,257 | 355,496 |
| 72610 | 210 | Operation Of Plant - Unemployment Compensation | 15,000 | 5,390 | 15,000 |
| 72610 | 212 | Operation Of Plant - Employer Medicare | 20,239 | 18,605 | 19,514 |
| 72610 | 299 | Operation Of Plant - Other Fringe Benefits - Spring | 2,104 | 1,062 | 2,200 |
| 72610 | 336 | Operation Of Plant - Maintenance And Repair Servi | 4,000 | 2,755 | 4,000 |
| 72610 | 351 | Operation Of Plant - Rentals | 2,500 | 745 | 2,500 |
| 72610 | 399 | Operation Of Plant - Other Contracted Services | 112,000 | 110,750 | 112,000 |
| 72610 | 410 | Operation Of Plant - Custodial Supplies | 84,000 | 65,238 | 84,000 |
| 72610 | 415 | Operation Of Plant - Electricity | 1,350,000 | 1,094,200 | 1,150,000 |
| 72610 | 434 | Operation Of Plant - Natural Gas | 150,000 | 110,853 | 130,000 |
| 72610 | 454 | Operation Of Plant - Water And Sewer | 226,500 | 226,421 | 230,000 |
| 72610 | 499 | Operation Of Plant - Other Supplies And Materials | 45,000 | 41,198 | 45,000 |
| 72610 | 720 | Operation Of Plant - Plant Operation Equipment | 26,000 | 17,596 | 26,000 |
| 72610 | Operation Of Plant | | 3,847,544 | 3,455,688 | 3,646,605 |
| 72620 | Maintenance Of Plant | | | | |
| 72620 | 105 | Maintenance Of Plant - Supervisor/Director | 79,250 | 79,245 | 81,107 |
| 72620 | 167 | Maintenance Of Plant - Maintenance Personnel | 382,613 | 376,891 | 397,521 |
| 72620 | 201 | Maintenance Of Plant - Social Security | 28,635 | 27,740 | 29,675 |
| 72620 | 204 | Maintenance Of Plant - State Retirement | 23,463 | 23,126 | 25,272 |
| 72620 | 206 | Maintenance Of Plant - Life Insurance - CO | 368 | 367 | 368 |
| 72620 | 207 | Maintenance Of Plant - Medical Insurance - CO | 72,657 | 72,266 | 76,191 |

| Fund 141 | | General Purpose School | | | |
|--------------------------------------|--|---|---------------------|-------------------|-------------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| 72620 | 212 | Maintenance Of Plant - Employer Medicare | 6,697 | 6,487 | 6,940 |
| 72620 | 299 | Maintenance Of Plant - Other Fringe Benefits - CO | 2,104 | 2,064 | 2,104 |
| 72620 | 399 | Maintenance Of Plant - Other Contracted Services | 282,221 | 222,581 | 200,000 |
| 72620 | 499 | Maintenance Of Plant - Other Supplies And Materia | 200,000 | 126,193 | 150,000 |
| 72620 | 717 | Maintenance Of Plant - Maintenance Equipment | 47,779 | 47,779 | 30,000 |
| 72620 | 790 | Maintenance Of Plant - Other Equipment - PSSG | 72,230 | 67,400 | 0 |
| 72620 | Maintenance Of Plant | | 1,198,017 | 1,052,139 | 999,178 |
| 72710 | Transportation | | | | |
| 72710 | 105 | Transportation - Supervisor/Director - TRANSPORT | 6,597 | 6,597 | 0 |
| 72710 | 146 | Transportation - Bus Drivers - TRANSPORTATION - | 46,481 | 46,481 | 0 |
| 72710 | 189 | Transportation - Other Salaries & Wages - TRANSP | 5,850 | 5,850 | 0 |
| 72710 | 201 | Transportation - Social Security - TRANSPORTATIO | 3,245 | 3,245 | 0 |
| 72710 | 204 | Transportation - State Retirement | 1,441 | 1,440 | 0 |
| 72710 | 212 | Transportation - Employer Medicare - TRANSPORTA | 759 | 759 | 0 |
| 72710 | 399 | Transportation - Other Contracted Services - Innov. | 14,000 | 1,104 | 0 |
| 72710 | 412 | Transportation - Diesel Fuel - TRANSPORTATION - | 14,550 | 14,550 | 0 |
| 72710 | 425 | Transportation - Gasoline - TRANSPORTATION - SL | 2,500 | 2,500 | 0 |
| 72710 | Transportation | | 95,423 | 82,526 | 0 |
| Total | Support Services | | 14,367,646 | 13,396,448 | 13,483,790 |
| 73000 | Operation Of Non-Instructional Services | | | | |
| 73300 | Community Services | | | | |
| 73300 | 189 | Community Services - Other Salaries & Wages | 120,397 | 107,146 | 0 |
| 73300 | 201 | Community Services - Social Security | 7,439 | 6,406 | 0 |
| 73300 | 204 | Community Services - State Retirement | 6,116 | 5,443 | 0 |
| 73300 | 206 | Community Services - Life Insurance - Transition S | 140 | 123 | 0 |
| 73300 | 207 | Community Services - Medical Insurance - Transiti | 19,918 | 17,616 | 0 |
| 73300 | 212 | Community Services - Employer Medicare | 1,683 | 1,499 | 0 |
| 73300 | Community Services | | 155,693 | 138,233 | 0 |
| 73400 | Early Childhood Education | | | | |
| 73400 | 116 | Early Childhood Education - Teachers | 232,651 | 232,600 | 235,800 |
| 73400 | 163 | Early Childhood Education - Educational Assistants | 96,941 | 96,929 | 107,736 |
| 73400 | 201 | Early Childhood Education - Social Security | 18,871 | 18,867 | 21,299 |
| 73400 | 204 | Early Childhood Education - State Retirement | 21,805 | 21,706 | 21,935 |
| 73400 | 206 | Early Childhood Education - Life Insurance | 313 | 313 | 327 |
| 73400 | 207 | Early Childhood Education - Medical Insurance | 120,359 | 69,653 | 77,094 |
| 73400 | 212 | Early Childhood Education - Employer Medicare | 4,435 | 4,412 | 4,981 |
| 73400 | 217 | Early Childhood Education - Ret-Hybrid Stabalizatio | 1,659 | 1,658 | 2,000 |
| 73400 | Early Childhood Education | | 497,034 | 446,138 | 471,172 |

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|----------------|--|---------------------|-------------------|-------------------|
| Total | Operation Of Non-Instructional Services | 652,727 | 584,371 | 471,172 |
| 76000 | Capital Outlay | | | |
| 76100 | Regular Capital Outlay | | | |
| 76100 | 304 Regular Capital Outlay - Architects - Innovative Sch | 1,420 | 0 | 0 |
| 76100 | 706 Regular Capital Outlay - Building Construction - Inr | 47,565 | 44,429 | 0 |
| 76100 | 707 Regular Capital Outlay - Building Improvements - I | 196,767 | 18,250 | 0 |
| 76100 | Regular Capital Outlay | 245,752 | 62,679 | 0 |
| Total | Capital Outlay | 245,752 | 62,679 | 0 |
| Total | Education | 46,729,964 | 43,970,849 | 43,294,588 |
| 80000 | Debt Service | | | |
| 82300 | Other Debt Service | | | |
| 82330 | Education | | | |
| 82330 | 620 Education - Debt Service Contribution To Primary C | 271,804 | 0 | 0 |
| 82330 | Education | 271,804 | 0 | 0 |
| Total | Other Debt Service | 271,804 | 0 | 0 |
| Total | Debt Service | 271,804 | 0 | 0 |
| Total | Expenditures | 47,006,484 | 43,975,565 | 43,294,588 |
| 99000 | Other Uses | | | |
| 99100 | Transfers Out | | | |
| 99100 | 590 Transfers Out - Transfers To Other Funds - 8-9-12 | 0 | 0 | 300,000 |
| 99100 | Transfers Out | 0 | 0 | 300,000 |
| Total | Other Uses | 0 | 0 | 300,000 |
| Total | Other Uses | 0 | 0 | 300,000 |
| Total | Expenditures & Other Uses | 47,006,484 | 43,975,565 | 43,594,588 |

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|---|------------------------|--------------------|------------------|
| Excess of Estimated Revenue Over | | | |
| Under Estimated Expenditures | (3,715,295) | (1,050,703) | (915,589) |

Fund 142-001 School Federal Projects - Revenue Antici
 Statement of Proposed Operations
 For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|-------------------------------|--|------------------------|-------------|----------------|
| Estimated/Appropriated/Actual | Expenditures | | | |
| 99000 | Other Uses | | | |
| 99100 | Transfers Out | | | |
| 99100 | 590 Transfers Out - Transfers To Other Funds | 0 | 0 | 300,000 |
| 99100 | Transfers Out | 0 | 0 | 300,000 |
| | Total Other Uses | 0 | 0 | 300,000 |
| Total | Other Uses | 0 | 0 | 300,000 |
| Total | Other Uses | 0 | 0 | 300,000 |

Fund 142-001 School Federal Projects - Revenue Antici

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|----------------------------------|------------------------|-------------|----------------|
| Excess of Estimated Revenue Over | | | |
| Under Estimated Expenditures | 0 | 0 | (300,000) |

Fund 143

Beginning of the Year Fund Balance July 1, 2024:

Unassigned Fund Balance: \$ 991,614.86

FY25

Projected Revenues: \$ 3,477,025.34

Projected Expenditures: \$ 3,620,641.88

Projected Decrease to Fund Balance: \$ (143,616.54)

Adjustment to Inventory: \$ 93,233.21

Projected End of the Year Fund Balance June 30, 2025:

Unassigned Fund Balance: \$ 941,231.53

Projected FY26 Revenue: \$ 3,272,082.00

Transfers In: \$ 300,000.00

Projected FY26 Expenditures: \$ 3,624,999.00

Projected Decrease to Fund Balance: \$ (52,917.00)

New Projected Unassigned Fund Balance: \$ 588,314.53

Restricted Reserve from Transfers In: \$ 300,000.00

16% Fund Balance Requirement \$ 579,999.84

| Fund 143 Central Cafeteria | | Statement of Proposed Operations | | |
|--------------------------------------|---|----------------------------------|------------------|------------------|
| For Fiscal Year Ending June 30, 2026 | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Estimated/Appropriated/Actual | Revenues | | | |
| 43000 | Charges For Current Services | | | |
| 43500 | Education Charges | | | |
| 43522 | Lunch Payments - Adults - Frazier | 35,000 | 29,872 | 28,000 |
| 43525 | A La Carte Sales - Frazier | 135,000 | 119,783 | 110,000 |
| | Total Education Charges | 170,000 | 149,655 | 138,000 |
| | Total Charges For Current Services | 170,000 | 149,655 | 138,000 |
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44110 | Investment Income - Frazier | 5,000 | 11,001 | 10,000 |
| 44170 | Miscellaneous Refunds - Frazier | 10,000 | 10,908 | 10,000 |
| | Total Recurring Items | 15,000 | 21,909 | 20,000 |
| | Total Other Local Revenues | 15,000 | 21,909 | 20,000 |
| 46000 | State Of Tennessee | | | |
| 46500 | State Education Funds | | | |
| 46520 | School Food Service - Frazier | 23,925 | 22,681 | 25,000 |
| 46590 | Other State Education Funds - Frazier - LFS | 0 | 26,707 | 0 |
| | Total State Education Funds | 23,925 | 49,388 | 25,000 |
| | Total State Of Tennessee | 23,925 | 49,388 | 25,000 |
| 47000 | Federal Government | | | |
| 47100 | Federal Through State | | | |
| 47111 | USDA School Lunch Program - Frazier | 2,307,884 | 2,136,337 | 2,021,783 |
| 47112 | USDA - Commodities | 245,289 | 245,289 | 228,984 |
| 47113 | Breakfast - Frazier | 961,549 | 848,479 | 811,981 |
| 47114 | USDA - Other | 25,000 | 25,970 | 26,334 |
| | Total Federal Through State | 3,539,722 | 3,256,075 | 3,089,082 |
| | Total Federal Government | 3,539,722 | 3,256,075 | 3,089,082 |
| | Total Revenues | 3,748,647 | 3,477,027 | 3,272,082 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49800 | Transfers In | 0 | 0 | 300,000 |
| | Total Other Sources (Non-Revenue) | 0 | 0 | 300,000 |
| | Total Other Sources (Non-Revenue) | 0 | 0 | 300,000 |
| | Total Revenues & Other Sources (Non-Revenue) | 3,748,647 | 3,477,027 | 3,572,082 |

Fund 143 Central Cafeteria

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--------------------------------------|---|---------------------|------------------|------------------|
| Estimated/Appropriated/Actual | | Expenditures | | |
| 70000 | Education | | | |
| 73000 | Operation Of Non-Instructional Services | | | |
| 73100 | Food Service | | | |
| 73100 | 105 Food Service - Supervisor/Director | 63,319 | 63,318 | 64,705 |
| 73100 | 162 Food Service - Clerical Personnel | 63,530 | 34,202 | 48,853 |
| 73100 | 165 Food Service - Cafeteria Personnel | 1,309,896 | 1,166,021 | 1,184,654 |
| 73100 | 201 Food Service - Social Security | 89,079 | 74,258 | 80,489 |
| 73100 | 204 Food Service - State Retirement | 67,851 | 54,689 | 65,630 |
| 73100 | 206 Food Service - Life Insurance - Frazier | 2,750 | 1,418 | 2,500 |
| 73100 | 207 Food Service - Medical Insurance | 324,250 | 323,411 | 334,730 |
| 73100 | 210 Food Service - Unemployment Compensation - Fra | 6,000 | 82 | 6,000 |
| 73100 | 212 Food Service - Employer Medicare | 20,833 | 17,661 | 18,823 |
| 73100 | 299 Food Service - Other Fringe Benefits - Frazier | 5,000 | 4,128 | 5,000 |
| 73100 | 320 Food Service - Dues And Memberships | 907 | 905 | 1,100 |
| 73100 | 336 Food Service - Maintenance And Repair Services-Et | 60,000 | 44,133 | 60,000 |
| 73100 | 355 Food Service - Travel - Frazier | 10,000 | 2,592 | 10,000 |
| 73100 | 399 Food Service - Other Contracted Services | 27,000 | 26,936 | 20,000 |
| 73100 | 421 Food Service - Food Preparation Supplies | 113,840 | 102,887 | 119,531 |
| 73100 | 422 Food Service - Food Supplies | 1,263,126 | 1,316,301 | 1,325,000 |
| 73100 | 469 Food Service - Usda - Commodities | 245,289 | 245,289 | 228,984 |
| 73100 | 499 Food Service - Other Supplies And Materials - Frazi | 20,000 | 11,335 | 20,000 |
| 73100 | 513 Food Service - Workman's Compensation Insurance | 23,140 | 17,964 | 24,000 |
| 73100 | 524 Food Service - In-Service/Staff Development | 2,050 | 2,044 | 3,000 |
| 73100 | 599 Food Service - Other Charges - Frazier | 2,000 | 360 | 2,000 |
| 73100 | 710 Food Service - Food Service Equipment | 116,670 | 110,704 | 0 |
| 73100 | Food Service | 3,836,530 | 3,620,638 | 3,624,999 |
| Total | Operation Of Non-Instructional Services | 3,836,530 | 3,620,638 | 3,624,999 |
| Total | Education | 3,836,530 | 3,620,638 | 3,624,999 |
| Total | Expenditures | 3,836,530 | 3,620,638 | 3,624,999 |
| Total | Expenditures | 3,836,530 | 3,620,638 | 3,624,999 |

Fund 143 Central Cafeteria

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--|------------------------|-------------|----------------|
| Excess of Estimated Revenue Over Under Estimated Expenditures | (87,883) | (143,611) | (52,917) |

Fund 144

| | |
|--|-----------------|
| Beginning of the Year Fund Balance July 1, 2024: | |
| Unassigned Fund Balance: | \$ 1,866,391.16 |
| FY25 | |
| Projected Revenues: | \$ 2,651,260.25 |
| Projected Expenditures: | \$ 2,552,498.21 |
| Projected Increase to Fund Balance: | \$ 98,762.04 |
| Projected End of the Year Fund Balance June 30, 2025: | |
| Unassigned Fund Balance: | \$ 1,965,153.20 |

| | |
|--|-----------------|
| Projected FY26 Revenue: | \$ 2,787,971.00 |
| Projected FY26 Expenditures: | \$ 3,095,491.00 |
| Projected Decrease to Fund Balance: | \$ (307,520.00) |
| New Projected Unassigned Fund Balance: | \$ 1,657,633.20 |

| | |
|------------------------------|---------------|
| 30% Fund Balance Requirement | \$ 928,647.30 |
|------------------------------|---------------|

Fund 144 School Transportation

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--------------------------------------|---|------------------------|------------------|------------------|
| Estimated/Appropriated/Actual | Revenues | | | |
| 40000 | Local Taxes | | | |
| 40100 | County Property Taxes | | | |
| 40110 | Current Property Tax | 2,305,512 | 2,392,282 | 2,582,671 |
| 40120 | Trustee's Collections - Prior Year | 60,000 | 80,445 | 60,000 |
| 40125 | Trustee's Collections - Bankruptcy | 500 | 88 | 300 |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 80,000 | 74,649 | 74,000 |
| 40140 | Interest And Penalty | 5,000 | 16,366 | 10,000 |
| 40162 | Payments In Lieu Of Taxes-Local Utilitie | 3,000 | 26,302 | 25,000 |
| 40163 | Payments In Lieu Of Taxes - Other | 0 | 1,089 | 0 |
| | Total County Property Taxes | 2,454,012 | 2,591,221 | 2,751,971 |
| 40300 | Statutory Local Taxes | | | |
| 40320 | Bank Excise Tax | 12,000 | 6,668 | 6,000 |
| | Total Statutory Local Taxes | 12,000 | 6,668 | 6,000 |
| | Total Local Taxes | 2,466,012 | 2,597,889 | 2,757,971 |
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44120 | Lease/Rentals | 47,000 | 32,093 | 30,000 |
| | Total Recurring Items | 47,000 | 32,093 | 30,000 |
| 44500 | Nonrecurring Items | | | |
| 44540 | Sale Of Property | 0 | 11,465 | 0 |
| | Total Nonrecurring Items | 0 | 11,465 | 0 |
| | Total Other Local Revenues | 47,000 | 43,558 | 30,000 |
| 47000 | Federal Government | | | |
| 47100 | Federal Through State | | | |
| 47143 | Special Education - Grants To States - Special Educ | 0 | 5,226 | 0 |
| | Total Federal Through State | 0 | 5,226 | 0 |
| | Total Federal Government | 0 | 5,226 | 0 |
| | Total Revenues | 2,513,012 | 2,646,673 | 2,787,971 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49700 | Insurance Recovery | 0 | 7,200 | 0 |
| | Total Other Sources (Non-Revenue) | 0 | 7,200 | 0 |
| | Total Other Sources (Non-Revenue) | 0 | 7,200 | 0 |
| | Total Revenues & Other Sources (Non-Revenue) | 2,513,012 | 2,653,873 | 2,787,971 |

| Fund 144 | | School Transportation | | | |
|--------------------------------------|---------------------------|--|---------------------|---------------|----------------|
| Statement of Proposed Operations | | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | | |
| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Estimated/Appropriated/Actual | Expenditures | | | | |
| 70000 | Education | | | | |
| 72000 | Support Services | | | | |
| 72310 | Board Of Education | | | | |
| 72310 | 510 | Board Of Education - Trustee's Commission | 52,972 | 51,246 | 55,099 |
| 72310 | Board Of Education | | 52,972 | 51,246 | 55,099 |
| 72710 | Transportation | | | | |
| 72710 | 105 | Transportation - Supervisor/Director | 74,688 | 74,688 | 51,000 |
| 72710 | 141 | Transportation - Foremen | 56,636 | 56,635 | 57,819 |
| 72710 | 142 | Transportation - Mechanic(s) | 148,225 | 148,224 | 151,939 |
| 72710 | 146 | Transportation - Bus Drivers | 1,221,803 | 1,083,420 | 1,253,072 |
| 72710 | 161 | Transportation - Secretary(s) | 40,562 | 40,561 | 41,264 |
| 72710 | 189 | Transportation - Other Salaries & Wages | 159,130 | 103,635 | 177,811 |
| 72710 | 201 | Transportation - Social Security | 105,431 | 92,862 | 107,441 |
| 72710 | 204 | Transportation - State Retirement | 73,879 | 57,559 | 85,040 |
| 72710 | 206 | Transportation - Life Insurance | 245 | 238 | 245 |
| 72710 | 207 | Transportation - Medical Insurance | 53,903 | 52,051 | 56,263 |
| 72710 | 210 | Transportation - Unemployment Compensation | 1,000 | 14 | 1,000 |
| 72710 | 212 | Transportation - Employer Medicare | 24,659 | 21,847 | 25,127 |
| 72710 | 307 | Transportation - Communication | 1,200 | 497 | 1,200 |
| 72710 | 313 | Transportation - Contracts With Parents | 59,500 | 60,301 | 60,000 |
| 72710 | 340 | Transportation - Medical And Dental Services | 5,000 | 5,580 | 5,000 |
| 72710 | 353 | Transportation - Towing Services | 3,175 | 3,175 | 3,000 |
| 72710 | 355 | Transportation - Travel | 3,000 | 0 | 500 |
| 72710 | 399 | Transportation - Other Contracted Services | 22,200 | 22,171 | 72,000 |
| 72710 | 412 | Transportation - Diesel Fuel | 300,000 | 171,781 | 275,000 |
| 72710 | 415 | Transportation - Electricity | 4,000 | 3,737 | 4,000 |
| 72710 | 425 | Transportation - Gasoline | 25,000 | 21,258 | 25,000 |
| 72710 | 433 | Transportation - Lubricants | 9,000 | 8,583 | 9,000 |
| 72710 | 434 | Transportation - Natural Gas | 2,500 | 1,753 | 2,500 |
| 72710 | 450 | Transportation - Tires And Tubes | 40,000 | 29,860 | 40,000 |
| 72710 | 451 | Transportation - Uniforms | 9,000 | 8,490 | 10,000 |
| 72710 | 453 | Transportation - Vehicle Parts | 125,000 | 81,170 | 110,000 |
| 72710 | 454 | Transportation - Water And Sewer | 500 | 170 | 500 |
| 72710 | 499 | Transportation - Other Supplies And Materials | 6,000 | 3,481 | 6,000 |
| 72710 | 511 | Transportation - Vehicle And Equipment Insurance | 63,648 | 63,648 | 71,924 |
| 72710 | 513 | Transportation - Workman's Compensation Insuran | 15,114 | 15,114 | 37,747 |
| 72710 | 524 | Transportation - In-Service/Staff Development | 4,000 | 3,923 | 5,000 |

Fund 144 School Transportation

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|----------------|-------------------------------|---|------------------------|------------------|------------------|
| 72710 | 599 | Transportation - Other Charges | 16,000 | 15,764 | 15,000 |
| 72710 | 708 | Transportation - Communication Equipment | 2,000 | 1,131 | 2,000 |
| 72710 | 717 | Transportation - Maintenance Equipment | 25,000 | 10,740 | 12,000 |
| 72710 | 718 | Transportation - Motor Vehicles | 0 | 0 | 15,000 |
| 72710 | 729 | Transportation - Transportation Equipment | 240,871 | 112,629 | 250,000 |
| 72710 | Transportation | | 2,941,869 | 2,376,690 | 3,040,392 |
| | Total Support Services | | 2,994,841 | 2,427,936 | 3,095,491 |
| Total | Education | | 2,994,841 | 2,427,936 | 3,095,491 |
| Total | Expenditures | | 2,994,841 | 2,427,936 | 3,095,491 |
| Total | Expenditures | | 2,994,841 | 2,427,936 | 3,095,491 |

Fund 144 School Transportation

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|---|--------------------------------|--------------------|-----------------------|
| Excess of Estimated Revenue Over | | | |
| Under Estimated Expenditures | (481,829) | 225,937 | (307,520) |

Fund 151

| | |
|--|--------------------------------------|
| Beginning of the Year Fund Balance July 1, 2024: | |
| | Fund Balance: \$ 4,183,923.22 |
| FY25 | |
| Projected Revenues: | \$ 5,375,736.21 |
| Projected Expenditures: | \$ 4,720,123.46 |
| Projected Increase to Fund Balance: | \$ 655,612.75 |
| Projected End of the Year Fund Balance June 30, 2025: | |
| | Fund Balance: \$ 4,839,535.97 |

| | |
|--|------------------------|
| Projected FY26 Revenue: | \$ 3,248,672.00 |
| Transfers In: | \$ 1,734,724.00 |
| Projected FY26 Expenditures: | \$ 4,932,488.00 |
| Projected Increase to Fund Balance: | \$ 50,908.00 |
| New Projected Fund Balance: | \$ 4,890,443.97 |

| | |
|--|---------------|
| Fund Balance as a % of Expenditures | 99.15% |
|--|---------------|

| Fund 151 General Debt Service | | Statement of Proposed Operations | | |
|--------------------------------------|---|----------------------------------|------------------|------------------|
| For Fiscal Year Ending June 30, 2026 | | 2025 Amended | 2025 Actual | 25-26 Proposed |
| Account Number | Revenues | Budget | | |
| Estimated/Appropriated/Actual | | | | |
| 40000 | Local Taxes | | | |
| 40100 | County Property Taxes | | | |
| 40110 | Current Property Tax | 1,717,977 | 1,776,897 | 220,918 |
| 40120 | Trustee's Collections - Prior Year | 24,000 | 60,227 | 30,000 |
| 40125 | Trustee's Collections - Bankruptcy | 400 | 107 | 0 |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 95,000 | 51,716 | 35,000 |
| 40140 | Interest And Penalty | 6,500 | 12,263 | 8,000 |
| 40162 | Payments In Lieu Of Taxes-Local Utilitie | 2,200 | 19,686 | 2,200 |
| 40163 | Payments In Lieu Of Taxes - Other | 0 | 815 | 750 |
| | Total County Property Taxes | 1,846,077 | 1,921,711 | 296,868 |
| 40200 | County Local Option Taxes | | | |
| 40210 | Local Option Sales Tax | 1,200,000 | 1,522,970 | 1,375,000 |
| | Total County Local Option Taxes | 1,200,000 | 1,522,970 | 1,375,000 |
| 40300 | Statutory Local Taxes | | | |
| 40320 | Bank Excise Tax | 13,000 | 4,991 | 5,000 |
| | Total Statutory Local Taxes | 13,000 | 4,991 | 5,000 |
| Total | Local Taxes | 3,059,077 | 3,449,672 | 1,676,868 |
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44110 | Investment Income | 340,000 | 854,343 | 500,000 |
| | Total Recurring Items | 340,000 | 854,343 | 500,000 |
| Total | Other Local Revenues | 340,000 | 854,343 | 500,000 |
| 48000 | Other Governments And Citizens Groups | | | |
| 48100 | Other Governments | | | |
| 48130 | Contributions | 1,071,804 | 1,071,721 | 1,071,804 |
| | Total Other Governments | 1,071,804 | 1,071,721 | 1,071,804 |
| Total | Other Governments And Citizens Groups | 1,071,804 | 1,071,721 | 1,071,804 |
| Total | Revenues | 4,470,881 | 5,375,736 | 3,248,672 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49800 | Transfers In | 0 | 0 | 1,734,724 |
| | Total Other Sources (Non-Revenue) | 0 | 0 | 1,734,724 |
| Total | Other Sources (Non-Revenue) | 0 | 0 | 1,734,724 |
| Total | Revenues & Other Sources (Non-Revenue) | 4,470,881 | 5,375,736 | 4,983,396 |

| Fund 151 | | General Debt Service | | |
|--------------------------------------|---|----------------------|------------------|------------------|
| Statement of Proposed Operations | | | | |
| For Fiscal Year Ending June 30, 2026 | | | | |
| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
| Estimated/ | Appropriated/Actual | Expenditures | | |
| 80000 | Debt Service | | | |
| 82100 | Principal On Debt | | | |
| 82110 | General Government | | | |
| 82110 | 612 General Government - Principal On Other-Loans | 1,128,000 | 1,125,990 | 1,166,300 |
| 82110 | General Government | 1,128,000 | 1,125,990 | 1,166,300 |
| 82120 | Highways And Streets | | | |
| 82120 | 602 Highways And Streets - Principal On Notes | 0 | 0 | 110,800 |
| 82120 | Highways And Streets | 0 | 0 | 110,800 |
| 82130 | Education | | | |
| 82130 | 601 Education - Principal On Bonds | 2,166,600 | 2,166,561 | 2,190,800 |
| 82130 | 602 Education - Principal On Notes | 244,300 | 244,060 | 248,500 |
| 82130 | Education | 2,410,900 | 2,410,621 | 2,439,300 |
| Total | Principal On Debt | 3,538,900 | 3,536,611 | 3,716,400 |
| 82200 | Interest On Debt | | | |
| 82210 | General Government | | | |
| 82210 | 613 General Government - Interest On Other Loans | 682,150 | 586,837 | 643,500 |
| 82210 | General Government | 682,150 | 586,837 | 643,500 |
| 82220 | Highways And Streets | | | |
| 82220 | 604 Highways And Streets - Interest On Notes | 0 | 0 | 27,988 |
| 82220 | Highways And Streets | 0 | 0 | 27,988 |
| 82230 | Education | | | |
| 82230 | 603 Education - Interest On Bonds | 505,730 | 505,726 | 457,700 |
| 82230 | 604 Education - Interest On Notes | 27,661 | 27,661 | 23,900 |
| 82230 | Education | 533,391 | 533,387 | 481,600 |
| Total | Interest On Debt | 1,215,541 | 1,120,224 | 1,153,088 |
| 82300 | Other Debt Service | | | |
| 82310 | General Government | | | |
| 82310 | 510 General Government - Trustee's Commission | 61,000 | 61,288 | 61,000 |
| 82310 | 699 General Government - Other Debt Service | 2,000 | 2,000 | 2,000 |
| 82310 | General Government | 63,000 | 63,288 | 63,000 |
| Total | Other Debt Service | 63,000 | 63,288 | 63,000 |
| Total | Debt Service | 4,817,441 | 4,720,123 | 4,932,488 |
| Total | Expenditures | 4,817,441 | 4,720,123 | 4,932,488 |
| Total | Expenditures | 4,817,441 | 4,720,123 | 4,932,488 |

Fund 151 General Debt Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|---|------------------------|-------------|----------------|
| Excess of Estimated Revenue Over | | | |
| Under Estimated Expenditures | (346,560) | 655,613 | 50,908 |

Fund 177

| | |
|--|-----------------|
| Beginning of the Year Fund Balance July 1, 2024: | |
| Unassigned Fund Balance: | \$ 1,058,397.91 |
| FY25 | |
| Projected Revenues: | \$ 1,529,462.63 |
| La-Z-Boy Donation | \$ 135,000.00 |
| Projected Expenditures: | \$ 1,946,500.00 |
| Projected Decrease to Unassigned Fund Balance: | \$ (417,037.37) |
| Projected End of the Year Fund Balance June 30, 2025: | |
| Unassigned Fund Balance: | \$ 641,360.54 |

| | |
|---|-----------------|
| Projected FY26 Revenue: | \$ 1,550,000.00 |
| Projected FY26 Expenditures: | \$ 2,079,364.00 |
| Projected Decrease to Fund Balance: | \$ (529,364.00) |
| New Projected Unassigned Fund Balance: | \$ 111,996.54 |
| Restricted Reserve of La-Z-Boy Donations: | \$ 135,000.00 |

| | |
|-----------------------------|------|
| 0% Fund Balance Requirement | \$ - |
|-----------------------------|------|

Fund 177 Education Capital Projects
Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|---|---|---------------------|------------------|------------------|
| Estimated/Appropriated/Actual Revenues | | | | |
| 40000 | Local Taxes | | | |
| 40200 | County Local Option Taxes | | | |
| 40210 | Local Option Sales Tax | 1,400,000 | 1,526,320 | 1,550,000 |
| | Total County Local Option Taxes | 1,400,000 | 1,526,320 | 1,550,000 |
| | Total Local Taxes | 1,400,000 | 1,526,320 | 1,550,000 |
| 44000 | Other Local Revenues | | | |
| 44500 | Nonrecurring Items | | | |
| 44570 | Contributions & Gifts - Lay-Z-Boy Contributions | 0 | 135,000 | 0 |
| | Total Nonrecurring Items | 0 | 135,000 | 0 |
| | Total Other Local Revenues | 0 | 135,000 | 0 |
| | Total Revenues | 1,400,000 | 1,661,320 | 1,550,000 |
| 49000 | Other Sources (Non-Revenue) | | | |
| 49700 | Insurance Recovery - Courthouse Roof - Spring Cit | 0 | 3,143 | 0 |
| | Total Other Sources (Non-Revenue) | 0 | 3,143 | 0 |
| | Total Other Sources (Non-Revenue) | 0 | 3,143 | 0 |
| | Total Revenues & Other Sources (Non-Revenue) | 1,400,000 | 1,664,463 | 1,550,000 |

Fund 177 Education Capital Projects

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--------------------------------------|-----------------------------------|---|------------------------|------------------|------------------|
| Estimated/Appropriated/Actual | Expenditures | | | | |
| 80000 | Debt Service | | | | |
| 82300 | Other Debt Service | | | | |
| 82330 | Education | | | | |
| 82330 | 620 | Education - Debt Service Contribution To Primary C | 1,071,804 | 1,071,721 | 1,071,804 |
| 82330 | Education | | 1,071,804 | 1,071,721 | 1,071,804 |
| | Total | Other Debt Service | 1,071,804 | 1,071,721 | 1,071,804 |
| Total | Debt Service | | 1,071,804 | 1,071,721 | 1,071,804 |
| 90000 | Capital Projects | | | | |
| 90100 | Capital Projects | | | | |
| 91300 | Education Capital Projects | | | | |
| 91300 | 399 | Education Capital Projects - Other Contracted Servi | 896,436 | 844,337 | 1,007,560 |
| 91300 | 499 | Education Capital Projects - Other Supplies And Ma | 250,000 | 18,443 | 0 |
| 91300 | Education Capital Projects | | 1,146,436 | 862,780 | 1,007,560 |
| | Total | Capital Projects | 1,146,436 | 862,780 | 1,007,560 |
| Total | Capital Projects | | 1,146,436 | 862,780 | 1,007,560 |
| Total | Expenditures | | 2,218,240 | 1,934,501 | 2,079,364 |
| Total | Expenditures | | 2,218,240 | 1,934,501 | 2,079,364 |

Fund 177 Education Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--|------------------------|-------------|----------------|
| Excess of Estimated Revenue Over Under Estimated Expenditures | (818,240) | (270,038) | (529,364) |

Fund 333 Private Purpose Trust

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--|------------------------|---------------|----------------|
| Estimated/Appropriated/Actual Revenues | | | |
| 44000 Other Local Revenues | | | |
| 44100 Recurring Items | | | |
| 44110 Investment Income - Edna Miller Benson Scholarsh | 6,000 | 22,615 | 21,500 |
| Total Recurring Items | 6,000 | 22,615 | 21,500 |
| Total Other Local Revenues | 6,000 | 22,615 | 21,500 |
| Total Revenues | 6,000 | 22,615 | 21,500 |
| Total Revenues | 6,000 | 22,615 | 21,500 |

Fund 333 Private Purpose Trust

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

| Account Number | | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|---|--|------------------------|--------------|----------------|
| Estimated/Appropriated/Actual Expenditures | | | | |
| 50000 | General County Operations | | | |
| 58000 | Other Operations | | | |
| 58900 | Miscellaneous | | | |
| 58900 | 599 Miscellaneous - Other Charges - Edna Miller Benson | 9,000 | 6,707 | 9,000 |
| 58900 | Miscellaneous | 9,000 | 6,707 | 9,000 |
| | Total Other Operations | 9,000 | 6,707 | 9,000 |
| | Total General County Operations | 9,000 | 6,707 | 9,000 |
| | Total Expenditures | 9,000 | 6,707 | 9,000 |
| | Total Expenditures | 9,000 | 6,707 | 9,000 |

Fund 333 Private Purpose Trust

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2026

| Account Number | 2025 Amended Budget | 2025 Actual | 25-26 Proposed |
|--|--------------------------------|--------------------|-----------------------|
| Excess of Estimated Revenue Over Under Estimated Expenditures | (3,000) | 15,908 | 12,500 |

RESOLUTION NO. 25-08-67

**A RESOLUTION FIXING THE TAX LEVY IN
RHEA COUNTY, TENNESSEE
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rhea County, Tennessee, assembled in regular session on the 26th day of August, 2025, in Dayton, Tennessee, that the property tax for Rhea County, Tennessee, for fiscal year beginning July 1, 2025, and ending on June 30, 2026, shall be \$1.3486 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

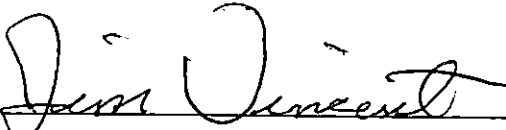
| Fund | Tax Rate |
|-------------------------------|------------------|
| General Fund (101) | \$ 0.8300 |
| Highway / Public Works (131) | 0.0248 |
| General Purpose Schools (141) | 0.2641 |
| School Transportation (144) | 0.2116 |
| General Debt Service (151) | 0.0181 |
| | <hr/> |
| | \$ 1.3486 |

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

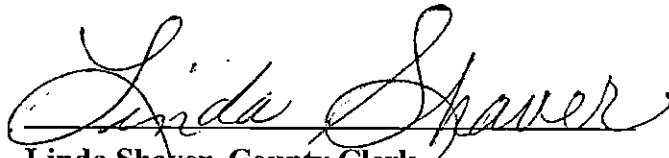
SECTION 3. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Rhea County, Tennessee, which are in conflict with this resolution are hereby repealed.

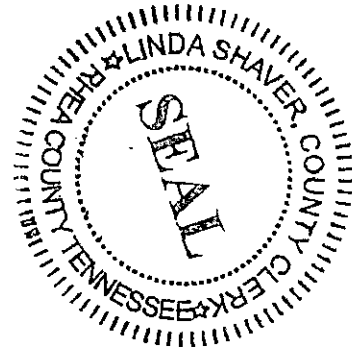
SECTION 4. BE IT FURTHER RESOLVED that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED THIS 26th of August, 2025.


Jim Vincent, County Mayor

Attest:


Linda Shaver, County Clerk



RESOLUTION NO. 25-08-68

RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF RHEA COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Rhea County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the Rhea County Legislative Body recognizes the various nonprofit charitable organizations providing services in Rhea County have great need of funds to carry on their nonprofit charitable work; and

NOW, THEREFORE, BE IT RESOLVED by the board of County Commissioners of Rhea County, on this 26th day of August, 2025 that:

SECTION 1. That sum of \$65,000.00 shall be appropriated to non-profit organizations in Rhea County as reflected hereinbelow:

| | |
|--------------------------|-------------|
| Rhea County Library | \$60,000.00 |
| Rhea Senior Neighbors | \$ 2,500.00 |
| Senior Lighthouse Center | \$ 2,500.00 |
| Total | \$65,000.00 |

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1. above are subject to the following conditions:

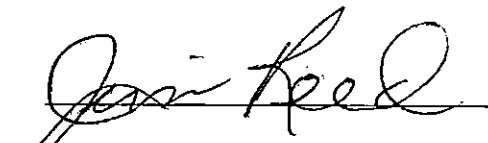
1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the county funds. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefitting the general welfare of the residents of Rhea County
3. That it is the expressed interest of the County Commission of Rhea County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of the Tennessee Code Annotated and any and all other laws which may

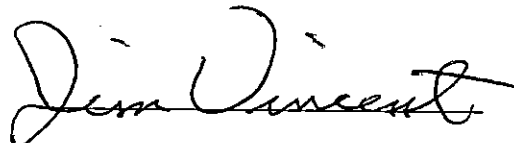
apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED AND ADOPTED by the Board of Commissioners of the County of Rhea, State of Tennessee, this 26th day of August, 2025.

APPROVED:


Jim Reed, Chairman


Jim Vincent, County Executive

ATTEST;

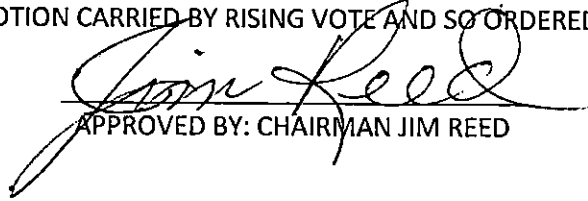

Linda Shaver, County Clerk



ADJOURNMENT

Motion Commissioner Fisher, second Commissioner Cashman that the meeting of the Commission adjourn.

MOTION CARRIED BY RISING VOTE AND SO ORDERED

A handwritten signature in black ink, appearing to read "Jim Reed", is written over a horizontal line. The signature is fluid and cursive.

APPROVED BY: CHAIRMAN JIM REED