

**Sheriff Revenues and Expenses  
General Fund 101**

		ACTUAL	AMENDED BUDGET	ESTIMATED	PROPOSED	
		2024-2025	2025-2026	2025-2026	2026-2027	
<b>REVENUES BROUGHT IN BY SHERIFF DEPT</b>						
FINES AND PENALTIES						
101 - 42120	Officers Costs	1,315	1,500	1,420	1,500	CIRCUIT COURT
101 - 42320	Officers Costs	31,484	25,000	29,333	25,000	GENERAL SESSIONS COURT
101 - 42350	Jail Fees	3,406	2,500	3,086	3,000	GENERAL SESSIONS COURT
101 - 42420	Officers Costs	546	500	550	500	JUVENILE COURT
101 - 42520	Officers Costs	772	850	768	800	CHANCERY COURT
GENERAL SERVICE CHARGES						
101 - 43190	Other General Service Charges	480	-	10,000	-	SECURITY DETAIL USED TO OFFSET OT
101 - 43370	Telephone Commissions	24,635	30,000	25,000	30,000	Inmates
101 - 43394	Data Processing Fee - Sheriff	87	150	150	150	
101 - 43395	Sexual Offender Registration Fee-Sheriff	1,500	1,650	1,650	1,650	101-54160 RESERVED FUNDS
RECURRING ITEMS						
101-44131	Commissary Sales	17,158	5,000	23,817	15,000	Inmates at County Jail
FEES IN LIEU OF SALARY						
101 - 45590	Sheriff	9,690	9,000	9,270	9,000	<a href="https://www.ctas.tennessee.edu/eli/fee-system-or-salary-system">https://www.ctas.tennessee.edu/eli/fee-system-or-salary-system</a>
PUBLIC SAFETY GRANTS						
101 - 46210	Law Enforcement Training Programs	29,600	-	18,600	-	STATE SUPPLEMENTS, POST
101 - 46220	Drug Control Grants	-	25,000	25,000	25,000	offsets 54150-106 DTF Director Salary
101 - 46290 - SRO	School Resource Officer Grants	236,000	225,000	225,000	225,000	School Resource Officer
101 - 46290 - MHT	Other Public Safety Grants - Mental Health Transport	-	-	12,305	-	Mental Health Transport
101 - 46430	Litter Program	-	-	21,660	21,660	Sheriff Workhouse \$21,660 - FY26 SUPPLEMENTED WORK TRUCK
OTHER STATE REVENUES						
101 - 46915	Contracted Prisoner Board	197,333	204,000	133,906	150,000	state prisoner board in county jail (avg \$17K/mo)
101 - 47620	Police Service (Lake Area)	11,076	7,000	7,488	7,000	Corp of Eng Reimb - Summer Months
OTHER GOVERNMENTS						
101 - 48140	Contracted Services	5,040	5,000	5,220	5,000	TC School Traffic Control
<b>SHERIFF REVENUES</b>		<b>570,122</b>	<b>542,150</b>	<b>554,222</b>	<b>520,260</b>	
TAX TO REPLACE REVENUE		0.15	0.14	0.15	0.14	
<b>EXPENSES OF SHERIFF DEPARTMENT</b>						
101-53920	COURTROOM SECURITY	107,545	152,323	36,373	147,539	
101-54110	SHERIFF - PATROL	1,889,076	2,255,354	2,064,035	2,591,393	
101-54120	SCHOOL RESOURCE OFFICERS	221,848	260,722	246,290	276,992	101-46290-SRO
101-54150	DRUG ENFORCEMENT	78,557	88,991	86,173	89,455	101-46220
101-54160	ADMIN OF SEXUAL OFFENDER REGISTRY	2,152	4,400	1,900	4,400	101-43395
101-54210	JAIL	1,309,936	1,703,079	1,558,772	1,783,226	
101-54220	WORKHOUSE	99,226	208,772	193,566	140,465	
101-55170	ALCOHOL AND DRUG PROGRAMS	-	8,980	3,433	12,500	
<b>SHERIFF EXPENSES</b>		<b>3,708,340</b>	<b>4,682,621</b>	<b>4,190,542</b>	<b>5,045,970</b>	
TAX TO COVER EXPENSES		0.98	1.24	1.11	1.33	
<b>NET DIFFERENCE (REV-EXP)</b>		<b>(3,138,218)</b>	<b>(4,140,471)</b>	<b>(3,636,320)</b>	<b>(4,525,710)</b>	
TAX TO COVER DIFFERENCE		0.83	1.09	0.96	1.19	

**RESERVES FOR SHERIFF IN FUND 101**

Can only be used for certain events as directed by TCA

34525 Alcohol and Drug Treatment - General Sessions	60,662.07	Sheriff	Public Safety
34525 Alcohol and Drug Treatment - Juvenile	13,072.00	Sheriff	Public Safety
34525 Sexual Offender Registry	10,570.82	Sheriff	Public Safety
34525 EDP - Sheriff	-	Sheriff	Public Safety
34525 Patrol Services - Sheriff	480.00	Sheriff	Public Safety
<b>TOTAL 34525</b>	<b>84,784.89</b>		

**SHERIFF SALARIES**

GL ACCT POSITION/RANK	# YEARS AT HTC	2026 HR RATE	ANNUAL SAL NO INCREASE	ANNUAL SAL 10% INCREASE
101				
53920-106				
COURT G1	27.7	20.63	21,455	23,601
COURT G2	11.7	23.56	24,502	26,953
COURT G3	10.7	20.63	21,455	23,601
COURT 4	0.0	19.10	42,708	46,978
54110-106				
PATROL CA	19.3	35.96	80,407	88,447
PATROL SE1	11.6	29.60	66,186	72,804
PATROL SE2	8.5	28.93	64,687	71,156
PATROL SE3	6.1	29.27	65,448	71,992
PATROL D1	14.1	24.40	54,558	60,014
PATROL K9	11.9	27.01	60,394	66,434
PATROL D2	9.2	26.40	59,030	64,933
PATROL D3	8.6	26.10	58,360	64,196
PATROL D4	5.8	24.69	55,207	60,728
PATROL D5	5.0	23.04	51,517	56,669
PATROL D6	4.4	23.56	52,680	57,948
PATROL D7	3.2	24.66	55,140	60,654
PATROL D8	1.2	24.66	55,140	60,654
PATROL D10	0.4	24.66	55,140	60,654
PATROL D11	0.4	24.66	55,140	60,654
PATROL D12	0.3	24.66	55,140	60,654
PATROL D14	0.0	24.66	55,140	60,654
54110-148				
DISP1	15.2	21.35	44,408	48,849
DISP2	10.6	20.42	42,474	46,721
DISP6	4.6	20.42	42,474	46,721
DISP7	1.4	20.42	42,474	46,721
DISP8	0.3	20.42	42,474	46,721
54110-162				
SHER RC	7.0	21.83	45,406	49,947
54120-170				
SRO1	24.7	26.40	59,030	64,933
SRO2	21.2	27.62	61,758	67,934
SRO3	18.9	24.10	53,888	59,276

GL ACCT POSITION/RANK	# YEARS AT HTC	2026 HR RATE	ANNUAL SAL NO INCREASE	ANNUAL SAL 10% INCREASE
54210-160				
JAIL ADM	3.3	23.32	48,506	53,356
JAIL LI	6.1	21.09	47,157	51,873
JAIL SE1	3.4	23.32	52,144	57,358
JAIL SE2	2.0	19.10	42,708	46,978
JAIL SE3	1.5	23.32	52,144	57,358
JAIL G1	18.6	19.10	42,708	46,978
JAIL G2	7.9	21.57	48,231	53,054
JAIL G3	4.7	22.06	18,354	20,189
JAIL G4	1.6	23.32	52,144	57,358
JAIL G5	1.1	19.10	42,708	46,978
JAIL G6	0.6	19.10	42,708	46,978
JAIL G7	0.3	19.10	42,708	46,978
JAIL G8	0.2	19.10	42,708	46,978
JAIL G9	0.0	19.10	42,708	46,978
JAIL G10	0.0	19.10	42,708	46,978
54210-162				
JAIL WC	11.0	22.56	46,925	51,617
54220-160				
WKH G1	12.1	23.60	52,770	58,047
WKH G2	7.2	22.56	50,444	55,489
111				
54110-106				
PATROL CH	40.8	38.99	87,182	95,900
PATROL LI	17.7	30.62	68,466	75,313
PATROL SE4	2.7	27.01	60,394	66,434
PATROL D9	0.4	24.66	55,140	60,654
PATROL D13	0.0	24.66	55,140	60,654
54110-148				
DISP3	6.3	20.42	42,474	46,721
DISP4	6.3	20.42	42,474	46,721
DISP5	4.7	20.42	42,474	46,721
			<b>2,808,038</b>	<b>3,088,842</b>