

Hartsville/Trousdale County, Tennessee
Summary Statement of Proposed Operations
For Fiscal Year Ending June 30, 2026

Statement A

Fund	Estimated Beginning Fund Balance 7/1/2025	Estimated Revenue	Other Financing Sources	Transfers from Other Funds	Total Estimated Available Funds	Estimated Expenditures	Transfers to other Funds	Total Appropriations	Estimated Ending Fund Balance 6/30/2026	Net Change Excess / (Deficiency)
101 General Services	\$ 3,055,228	\$ 9,663,676	\$ -	\$ -	\$ 12,718,903	\$ 11,592,841	\$ 122,316	\$ 11,715,157	\$ 1,003,746	\$ (2,051,482)
116 Solid Waste / Sanitation	747,808	797,412	-	-	1,545,221	1,182,804	-	1,182,804	362,417	(385,391)
118 Ambulance Service	787,349	1,367,131	-	-	2,154,480	1,452,206	-	1,452,206	702,274	(85,076)
121 Special Fund - CCA/CoreCivic	-	73,814,300	-	-	73,814,300	73,814,300	-	73,814,300	-	-
122 Drug Control	125,252	16,000	-	-	141,252	76,250	-	76,250	65,002	(60,250)
127 American Rescue Plan - Gen	114,820	1,000	-	-	115,820	22,845	-	22,845	92,975	(21,845)
128 American Rescue Plan - US	431,058	6,000	-	-	437,058	182,044	-	182,044	255,014	(176,044)
131 Highway / Public Works	1,408,237	2,830,738	-	-	4,238,975	3,490,354	-	3,490,354	748,621	(659,616)
141 General Purpose School	4,555,810	14,876,003	-	-	19,431,813	18,482,264	-	18,482,264	949,549	(3,606,261)
151 General Debt Service	706,138	727,864	133,428	-	1,567,430	857,501	-	857,501	709,929	3,791
	\$ 11,931,701	\$ 104,100,124	\$ 133,428	\$ -	\$ 116,165,253	\$ 111,153,409	\$ 122,316	\$ 111,275,725	\$ 4,889,528	
Enterprise Funds										
Water & Sewer Utility District	\$ 6,053,965	\$ 4,846,271	\$ -	\$ -	\$ 10,900,236	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 6,197,680	143,715
	\$ 6,053,965	\$ 4,846,271	\$ -	\$ -	\$ 10,900,236	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 6,197,680	

Fund	Estimated Beginning Cash Balance 7/1/2025	Estimated Revenue	Other Financing Sources	Transfers from Other Funds	Total Estimated Receipts	Estimated Expenditures	Transfers to other Funds	Total Appropriations	Estimated Ending Cash Balance 6/30/2026	Ending Cash as a % of Expenditures
101 General Services	\$ 3,191,859	\$ 9,663,676	\$ -	\$ -	\$ 12,855,534	\$ 11,592,841	\$ 122,316	\$ 11,715,157	\$ 1,140,377	9.7%
116 Solid Waste / Sanitation	813,997	797,412	-	-	1,611,409	1,182,804	-	1,182,804	428,606	36.2%
118 Ambulance Service	781,057	1,367,131	-	-	2,148,188	1,452,206	-	1,452,206	695,982	47.9%
121 Special Fund - CCA/CoreCivic	-	73,814,300	-	-	73,814,300	73,814,300	-	73,814,300	-	0.0%
122 Drug Control	130,079	16,000	-	-	146,079	76,250	-	76,250	69,829	91.6%
127 American Rescue Plan - Gen	119,042	1,000	-	-	120,042	22,845	-	22,845	97,197	425.5%
128 American Rescue Plan - US	558,968	6,000	-	-	564,968	182,044	-	182,044	382,924	210.3%
131 Highway / Public Works	2,112,506	2,830,738	-	-	4,943,245	3,490,354	-	3,490,354	1,452,891	41.6%
141 General Purpose School	6,676,078	14,876,003	-	-	21,552,081	18,482,264	-	18,482,264	3,069,817	16.6%
151 General Debt Service	706,970	727,864	133,428	-	1,568,262	857,501	-	857,501	710,761	82.9%
	\$ 15,090,556	\$ 104,100,124	\$ 133,428	\$ -	\$ 119,324,108	\$ 111,153,409	\$ 122,316	\$ 111,275,725	\$ 8,048,383	
Enterprise Funds										
Water & Sewer Utility District	\$ 5,502,984	\$ 4,846,271	\$ -	\$ -	\$ 10,349,255	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 5,646,699	120.1%
	\$ 5,502,984	\$ 4,846,271	\$ -	\$ -	\$ 10,349,255	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 5,646,699	

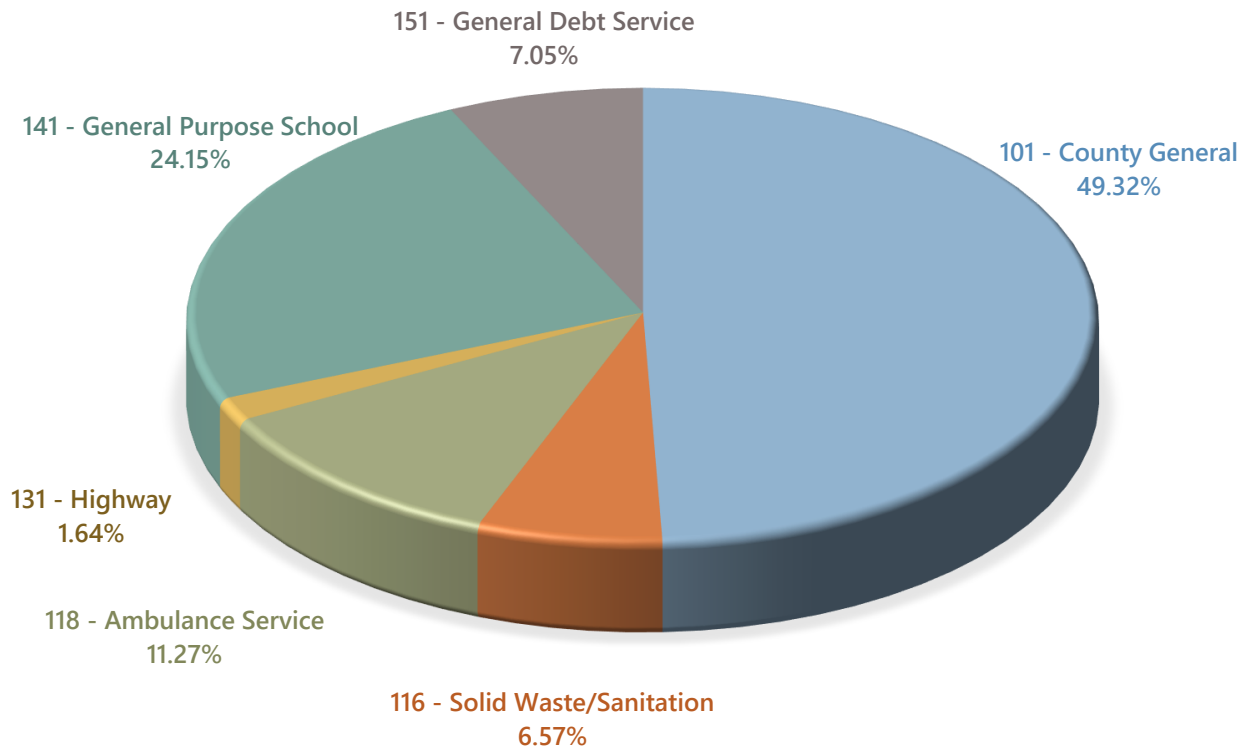
**Statement of Estimated Revenue from Current Property Taxes
2025 Assessments Based Upon Estimated Assessed Valuation**

\$ 365,290,789

Fund	2025 Tax Rate	% of Tax Rate	Amount of Tax Levy	Reserve for Delinquency	Net Estimated Collection of Taxes
101 - County General	\$ 1.0358	49.32%	\$ 3,783,682	\$ 302,695	\$ 3,480,987
116 - Solid Waste/Sanitation	0.1379	6.57%	503,736	40,299	463,437
118 - Ambulance Service	0.2367	11.27%	864,643	69,171	795,472
131 - Highway	0.0345	1.64%	126,025	10,082	115,943
141 - General Purpose School	0.5071	24.15%	1,852,390	148,191	1,704,198
151 - General Debt Service	0.1480	7.05%	540,630	43,250	497,380
Total	\$ 2.1000		\$ 7,671,107	\$ 613,689	\$ 7,057,418

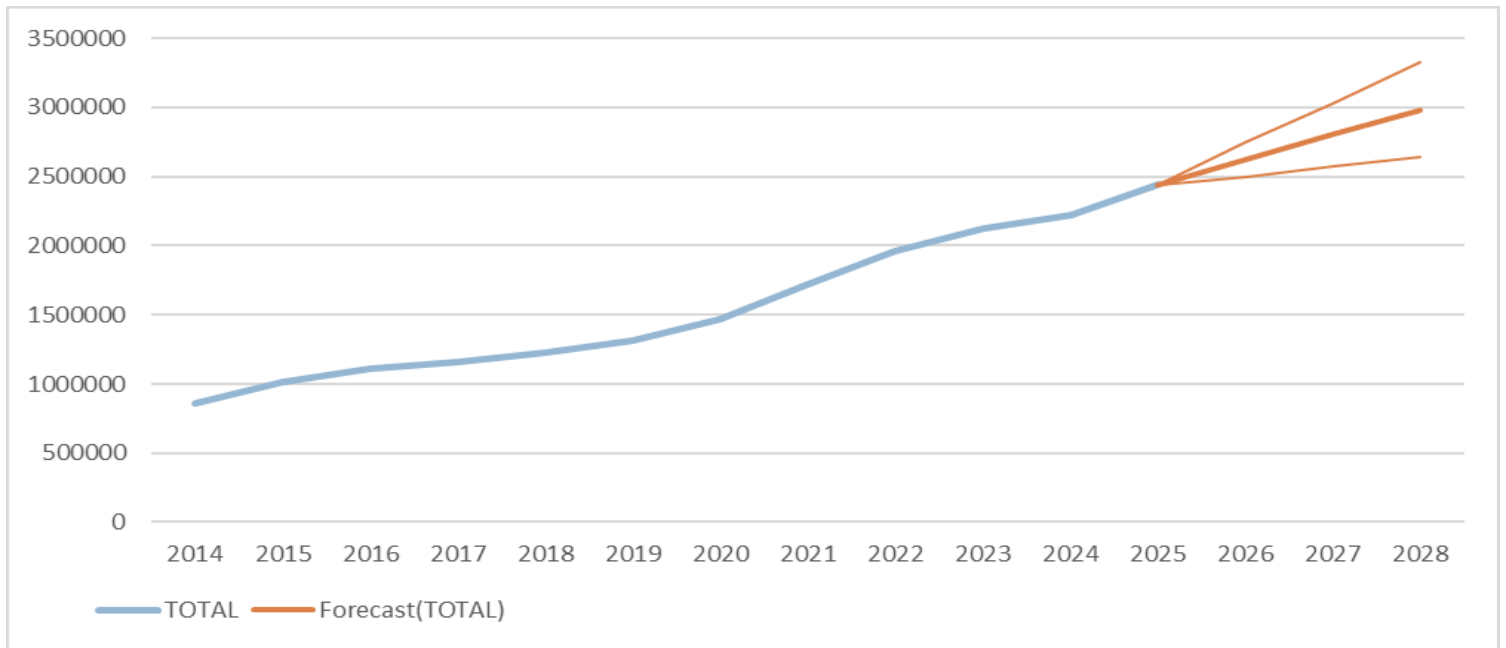
General Fund -1¢ = \$ 36,529

2026 TAX LEVY RATIO FOR COUNTY GENERAL SERVICES



Statement of Estimated Revenue from Local Option Sales Tax

	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20
July	188,971	178,177	170,057	147,441	136,895	114,296
August	188,973	178,496	170,362	164,164	132,857	108,509
September	199,841	171,770	163,942	142,078	121,113	112,843
October	193,960	175,449	167,454	148,121	136,915	116,717
November	199,239	167,731	160,087	152,470	137,058	122,018
December	204,499	188,387	179,802	159,986	135,765	124,452
January	223,026	233,072	222,451	197,944	173,309	142,622
February	184,723	173,487	165,581	144,042	147,160	110,615
March	211,908	172,240	164,391	202,924	123,991	104,589
April	214,471	195,405	186,500	166,718	166,704	129,785
May	201,843	192,372	183,605	163,605	157,965	141,587
June	229,396	196,243	187,300	167,472	148,500	141,738
	2,440,849	2,222,829	2,121,532	1,956,966	1,718,232	1,469,770



Hartsville/Trousdale County Metropolitan Government
Debt Service Schedule
FY 2025-2026

Statement M-2

Fund	Type of Debt	Loan Name / Description	Authorized & Unissued	Total Principal Outstanding at 07/01/25	FY 2026 Budgeted Annual Debt Service			Total Principal Outstanding at 06/30/256
					Principal	Interest	Total	
General Service Schools - Fund 141	Bonds	Energy Efficient Schools Council - (EESI) **		640,219	114,960	4,740	119,700	525,259
	Note	TMBF School System CON (Field House)		914,210	85,790	36,640	122,430	828,420
	Total General Service Schools Debt			\$ -	\$ 1,554,429	\$ 200,750	\$ 41,380	\$ 242,130
General Debt Service - Fund 151	Bonds	TN State School Bond Authority Series 2010 (QSCB)		489,515	157,432	122,316	279,748	332,083
		TMBF School Loan Agreement Series 2016 (EESI)		1,716,578	127,624	70,761	198,385	1,588,954
		TMBF Criminal Justice Center Loan Agreement Series 2016 (CJC)		1,136,422	84,376	46,782	131,158	1,052,046
		TMBF Alternative Loan Agreement Series 2020 - (JSMS Roof)		451,000	106,000	12,493	118,493	345,000
	Note	TMBF School System CON (TCES Roof)		825,632	77,211	32,976	110,187	748,421
Total Debt Service Fund Debt			\$ -	\$ 4,619,147	\$ 552,643	\$ 285,328	\$ 837,971	\$ 4,066,504
Water and Sewer Department	Loan Agreements	RD LOAN 48085-24		\$ 3,114,759	\$ 71,912	\$ 56,572	\$ 128,484	3,042,847
		RD LOAN 48085-1000		1,648,878	34,326	36,054	70,380	1,614,552
	Total Water and Sewer Fund Debt			\$ -	\$ 4,763,637	\$ 106,238	\$ 92,626	\$ 198,864
Total Outstanding Debt for the Hartsville/Trousdale County Government			\$ -	\$ 10,937,213	\$ 859,631	\$ 419,334	\$ 1,278,965	\$ 10,077,582

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
40000	<u>LOCAL TAXES</u>			
40100	<u>COUNTY PROPERTY TAX</u>			
101 - 40110	Current Property Tax	3,189,532	3,226,660	3,480,987
101 - 40115	Discount On Property Tax	(38,699)	(42,422)	(52,215)
101 - 40120	Trustee's Collections - Prior Year	73,323	79,418	80,000
101 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	29,789	20,000	20,000
101 - 40140	Interest And Penalty	13,250	12,500	10,000
101 - 40161	Payments In Lieu Of Taxes - T. V. A.	33,383	37,740	35,000
101 - 40163	Payments In Lieu Of Taxes - Other	-	10,650	-
40200	<u>COUNTY LOCAL OPTION TAXES</u>			
101 - 40210	Local Option Sales Tax	1,092,101	1,209,659	1,300,000
101 - 40220	Hotel Tax	1,927	4,029	3,000
101 - 40230	Local Amusement Tax	119	450	500
101 - 40250	Litigation Tax - General	38,048	24,081	30,000
101 - 40260	Litigation Tax - Special Purpose	107,833	77,626	50,000
101 - 40270	Business Tax	62,693	62,750	60,000
101 - 40275	Mixed Drink Tax	9,873	9,891	9,000
101 - 40285	Impact Fee: Adequate Facilities/Development Tax	149,042	251,681	350,000
101 - 40290	Other County Local Option Taxes	10,564	9,875	9,000
40300	<u>STATUTORY LOCAL TAXES</u>			
101 - 40320	Bank Excise Tax	68,965	61,989	60,000
101 - 40330	Wholesale Beer Tax	144,616	145,315	150,000
	Total Local Taxes	4,986,359	5,201,892	5,595,273
41000	<u>LICENSES AND PERMITS</u>			
101 - 41140	Cable TV Franchise	4,734	5,350	5,000
101 - 41520	Building Permits	169,820	175,000	160,000
101 - 41590	Other Permits	-	-	100
	Total Licenses and Permits	174,554	180,350	165,100
42000	<u>FINES FORFEITURES AND PENALTIES</u>			
42100	<u>CIRCUIT COURT</u>			
101 - 42110	Fines	399	550	400
101 - 42120	Officers Costs	1,620	1,563	1,500
101 - 42190	Data Entry Fee Circuit Court	447	475	500
42300	<u>GENERAL SESSIONS COURT</u>			
101 - 42310	Fines	11,593	11,650	10,000
101 - 42320	Officers Costs	34,004	25,228	25,000
101 - 42330	Games And Fish Fines	-	-	100
101 - 42350	Jail Fees	4,446	3,320	2,500
101 - 42380	DUI Treatment Fines	2,565	2,070	2,000
101 - 42390	Data Entry Fee - General Sessions	8,537	6,093	6,000
101 - 42391	Courtroom Security Fee	37,566	26,112	25,000
42400	<u>JUVENILE COURT</u>			
101 - 42410	Fines	1,256	650	100
101 - 42420	Officers Costs	703	559	500
101 - 42480	DUI Treatment Fines	-	-	1,500
101 - 42490	Data Entry Fee - Juvenile Court	48	50	50
42500	<u>CHANCERY COURT</u>			
101 - 42520	Officers Costs	734	800	850
101 - 42530	Data Entry - Chancery Court	675	673	800
42800	<u>Judicial District Drug Program</u>			
101 - 42810	Fines	-	551	500
42900	<u>OTHER FINES FORFEITURES AND PENALTIES</u>			
101 - 42910	Proceeds From Confiscated Property	6,981	11,836	-
101 - 42990	Other Fines, Forfeitures, And Penalties	202	205	-
	Total Fines, Forfeitures and Penalties	111,776	92,385	77,300

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>GENERAL SERVICE CHARGES</u>			
101 - 43140	Zoning Studies	6,150	8,750	6,000
101 - 43190	Other General Service Charges	124	480	-
101 - 43194	Service Charges	-	900	-
43300	<u>FEES</u>			
101 - 43320	Planning Fees	350	500	600
101 - 43350	Copy Fees	175	390	250
101 - 43370	Telephone Commissions	25,633	29,800	30,000
101 - 43383	Titling and Registration	8,814	8,622	9,000
101 - 43392	Data Processing Fee -Register	3,892	3,914	4,000
101 - 43394	Data Processing Fee - Sheriff	97	75	150
101 - 43395	Sexual Offender Registration Fee-Sheriff	1,650	1,650	1,650
101 - 43396	Data Processing Fee - County Clerk	1,572	1,585	1,500
101 - 43399	Vehicle Insurance Coverage and Reinstatement Fees	2,390	2,150	2,000
	Total Charges for Current Services	50,847	58,816	55,150
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>RECURRING ITEMS</u>			
101 - 44110	Investment Income	299,928	362,613	300,000
101 - 44120	Lease/Rentals	17,623	19,305	20,000
101 - 44131	Commissary Sales	3,275	37,158	5,000
101 - 44135	Sale Of Gasoline	13,700	12,928	15,000
101 - 44150 - ANIML	Sale of Animals - Animal Shelter	11,605	750	-
101 - 44170	Miscellaneous Refunds	757	-	-
101 - 44180	Expenditue Credits	2,800	-	-
44500	<u>NON-RECURRING ITEMS</u>			
101 - 44530	Sale Of Equipment	4,078	-	-
101 - 44540	Sale Of Property	2,148	-	-
101 - 44560	Damages Recovered From Individuals	-	4,941	-
101 - 44570 - ANIML	Contributions & Gifts - Animal Shelter	7,491	880	-
44900	<u>OTHER LOCAL REVENUES</u>			
101 - 44990	Other Local Revenues	27,277	650	1,000
101 - 44990 - COMMC -	Other Local Revenues - COMMUNITY CENTER	13,800	15,500	12,000
101 - 44990 - PARK -	Other Local Revenues - PARK PAVILLIONS	1,015	1,000	1,000
101 - 44990 - POOL -	Other Local Revenues - COMMUNITY POOL	27,664	26,350	20,000
	Total Other Local Revenues	433,161	482,075	374,000
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45500	<u>FEES IN LIEU OF SALARY</u>			
101 - 45510	County Clerk	110,854	111,062	120,000
101 - 45520	Circuit Court Clerk	22,885	23,750	25,000
101 - 45540	General Sessions Court Clerk	113,317	115,000	110,000
101 - 45550	Clerk And Master	26,285	38,580	30,000
101 - 45580	Register	62,479	65,500	65,000
101 - 45590	Sheriff	5,589	8,495	9,000
101 - 45610	Trustee	242,046	252,000	250,000
	Total Fees From County Officials	583,455	614,387	609,000

Statement of Proposed Operations

101 - General Fund

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>GENERAL GOVERNMENT GRANTS</u>			
101 - 46110	Juvenile Services Program	9,000	9,000	9,000
101 - 46140	Aging Programs	48,188	40,519	34,500
101 - 46190 - ARCH	Other General Government Grants - Archives	8,000	-	-
101 - 46190 - ART	Other General Government Grants - ABC Arts Grant	-	3,000	-
101 - 46190 - BRC	Other General Government Grants - Broadband Ready	-	-	100,000
101 - 46190 - 3STAR	Other General Government Grants - ThreeStar Grant	4,995	38,750	-
46200	<u>PUBLIC SAFETY GRANTS</u>			
101 - 46210	Law Enforcement Training Programs	14,400	34,531	-
101 - 46290	Other Public Safety Grants	225,000	312,100	225,000
46300	<u>HEALTH AND WELFARE GRANTS</u>			
101 - 46310 - TNCR -	Health Department Programs - Tenndercare	-	-	7,700
101 - 46390 - LPRG	Other Health And Welfare Grants - Parks & Rec Grant	265,834	135,877	-
101 - 46390 - SPNEU-	Other Health And Welfare Grants - Animal Friendly Grant	1,500	1,100	1,000
46400	<u>PUBLIC WORKS GRANTS</u>			
101 - 46430	Litter Program	43,157	44,200	65,860
46800	<u>OTHER STATE REVENUES</u>			
101 - 46830	Beer Tax	19,695	19,752	19,000
101 - 46835	Vehicle Certificate Of Title	5,821	5,705	6,000
101 - 46845	Opioid Settlement Funds	63,111	66,773	-
101 - 46852	State Revenue Sharing - Telecom	19,673	18,750	15,000
101 - 46855	State Shared Sports Gaming	21,563	25,875	25,000
101 - 46870	Emergency Hospital - Prisoners	-	86	-
101 - 46915	Contracted Prisoner Board	192,126	193,566	204,000
101 - 46960	Registrar's Salary Supplement	15,164	15,164	15,164
101 - 46970	State Shared Sales Tax	28,460	-	-
101 - 46990	Other State Revenues	37,339	21,750	22,500
	Total State of Tennessee	1,023,026	986,498	749,724
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>FEDERAL THROUGH STATE</u>			
101 - 47180 - CDBG	Community Development - CDBG 2022	502,225	169,850	-
101 - 47180 - CDBCV	Community Development - CDBG-CV 2023	-	-	478,106
101 - 47180 - HOME	Community Development - THDA HOME Grant	-	-	810,000
101 - 47235	Homeland Security Grants	-	-	-
101 - 47235 - EMP	Homeland Security Grants - Emer Mgmt Perf	5,534	5,032	-
101 - 47235 - EMA	Homeland Security Grants - HSGP	-	9,315	-
47300	<u>COVID-19 FUNDING</u>			
101 - 47306 - HEALTH	CARES Act Funding - HEALTH DEPARTMENT	-	8,577	241,423
47400	<u>AMERICAN RESCUE PLAN ACT (ARPA)</u>			
101 - 47406 - HEALTH	ARPA - HEALTH DEPARTMENT	-	-	371,600
47500	<u>Other Federal Through State</u>			
101 - 47590	Other Federal Through State	-	-	-
47600	<u>DIRECT FEDERAL REVENUE</u>			
101 - 47620	Police Service (Lake Area)	6,204	7,260	7,000
101 - 47715	Tax Credit Bond Rebate	116,267	115,845	115,000
101 - 47990	Other Direct Federal Revenue	10,395	400	-
	Total Federal Government	640,625	316,279	2,023,129

Statement of Proposed Operations

101 - General Fund

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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>OTHER GOVERNMENTS</u>			
101 - 48130	Contributions	-	-	-
101 - 48130 - EMA	Contributions - RESCUE SQUAD	400	400	-
101 - 48130 - LIB	Contributions - Library	5,860	3,209	-
101 - 48140	Contracted Services	5,070	5,160	5,000
48600	<u>CITIZENS GROUPS</u>			
101 - 48610 - SRCTR	Donations - Senior Center	8,534	10,990	10,000
48990	<u>OTHER</u>			
101 - 48990	Other	12,755	6,750	-
101 - 48990 - PARK	Other - PARK (ENBRIDGE)	25,000	-	-
101 - 48991	Opioid Settlement Funds - Past Remediation	25,513	15,473	-
	Total Other Governments and Citizens Groups	83,132	41,982	15,000
TOTAL REVENUES		\$ 8,086,935	\$ 7,974,664	\$ 9,663,676

Statement of Proposed Operations

101 - General Fund

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For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
51000	<u>GENERAL GOVERNMENT</u>			
51100	<u>COUNTY COMMISSION</u>			
101 - 51100-191	Board And Committee Members Fees	40,620	42,500	45,000
101 - 51100-199	Other Per Diem & Fees	15,780	17,500	25,000
101 - 51100-201	Social Security	3,497	3,720	4,340
101 - 51100-212	Employer Medicare	818	870	1,015
101 - 51100-305	Audit Services	4,994	6,500	7,000
101 - 51100-320	Dues And Memberships	1,000	1,000	1,500
101 - 51100-332	Legal Notices, Recording And Court Costs	-	1,200	2,000
101 - 51100-349	Printing, Stationery And Forms	-	500	500
101 - 51100-355	Travel	-	-	1,000
101 - 51100-435	Office Supplies	-	72	150
101 - 51100-524	In Service/Staff Development	-	-	2,500
101 - 51100-599	Other Charges	1,032	250	1,500
101 - 51100-708	Communication Equipment	-	-	-
101 - 51100-711	Furniture and Fixtures	-	4,342	-
	Total County Commission	67,741	78,454	91,505
51220	<u>BEER BOARD</u>			
101 - 51220-191	Board And Committee Members Fees	120	300	1,200
101 - 51220-201	Social Security	4	19	74
101 - 51220-212	Employer Medicare	1	4	17
101 - 51220-332	Legal Notices, Recording And Court Costs	80	125	200
101 - 51220-599	Other Charges	29	230	300
	Total Beer Board	234	678	1,792
51300	<u>COUNTY MAYOR / EXECUTIVE OFFICES</u>			
101 - 51300-101	County Official	93,805	99,045	102,345
101 - 51300-103	Administrative Officer	65,000	68,037	71,150
101 - 51300-162	Clerical Personnel	79,238	87,305	101,520
101 - 51300-169	Part-Time Personnel	17,018	600	-
101 - 51300-187	Overtime Pay	6,245	6,300	10,000
101 - 51300-201	Social Security	15,942	16,200	17,671
101 - 51300-204	State Retirement	13,583	16,069	17,528
101 - 51300-207	Medical Insurance	8,407	15,232	22,914
101 - 51300-212	Employer Medicare	3,728	3,789	4,133
101 - 51300-302	Advertising	269	275	500
101 - 51300-307	Communication	562	564	600
101 - 51300-308	Consultants	5,200	7,500	30,000
101 - 51300-317	Data Processing Services	27,192	47,000	50,000
101 - 51300-320	Dues And Memberships	1,599	1,750	2,000
101 - 51300-322	Evaluation And Testing	79	29	50
101 - 51300-332	Legal Notices, Recording And Court Costs	66	18	250
101 - 51300-337	Maintenance And Repair Services-Office Equipment	310	-	500
101 - 51300-349	Printing, Stationery And Forms	1,917	2,600	2,700
101 - 51300-355	Travel	2,226	1,750	2,500
101 - 51300-435	Office Supplies	2,623	2,000	3,000
101 - 51300-471	Software	1,002	390	500
101 - 51300-524	In Service/Staff Development	985	750	1,000
101 - 51300-599	Other Charges	9,175	1,404	5,000
101 - 51300-711	Furniture and Fixtures	250	4,860	500
101 - 51300-719	Office Equipment	2,819	1,000	3,000
	Total County Mayor / Executive Offices	359,240	384,466	449,361
51400	<u>COUNTY ATTORNEY</u>			
101 - 51400-101	County Official/Administrative Officer	54,895	33,359	50,000
101 - 51400-332	Legal Notices, Recording and Court Costs	-	-	2,000
	Total County Attorney	54,895	33,359	52,000

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
51500	<u>ELECTION COMMISSION</u>			
101 - 51500-101	County Official/Administrative Officer	73,094	77,180	79,749
101 - 51500-106	Deputy(les)	16,449	19,417	19,293
101 - 51500-192	Election Commission	7,150	7,250	8,500
101 - 51500-193	Election Workers	6,105	11,910	6,025
101 - 51500-201	Social Security	5,984	4,785	6,669
101 - 51500-204	State Retirement	4,342	4,747	4,905
101 - 51500-212	Employer Medicare	1,399	1,119	1,561
101 - 51500-317	Data Processing Services	2,898	3,319	3,463
101 - 51500-320	Dues And Memberships	-	400	-
101 - 51500-322	Evaluation And Testing	-	87	162
101 - 51500-332	Legal Notices, Recording And Court Costs	3,087	6,740	9,000
101 - 51500-336	Maintenance And Repair Services-Equipment	17,685	5,665	28,000
101 - 51500-348	Postal Charges	736	800	1,134
101 - 51500-349	Printing, Stationery And Forms	1,971	500	800
101 - 51500-355	Travel	325	-	500
101 - 51500-435	Office Supplies	1,321	550	2,500
101 - 51500-499	Other Supplies and Materials	47	290	-
101 - 51500-524	In Service/Staff Development	-	-	1,600
101 - 51500-599	Other Charges	733	1,155	1,400
101 - 51500-709	Data Processing Equipment	106,370	-	-
101 - 51500-711	Furniture and Fixtures	180	450	-
101 - 51500-719	Office Equipment	8,591	-	-
	Total Election Commission	258,467	146,364	175,261
51600	<u>REGISTER OF DEEDS</u>			
101 - 51600-101	County Official/Administrative Officer	81,216	85,752	88,610
101 - 51600-106	Deputy(les)	29,578	30,340	33,450
101 - 51600-201	Social Security	6,788	7,198	7,568
101 - 51600-204	State Retirement	6,583	7,140	7,482
101 - 51600-207	Medical Insurance	14,463	15,220	15,276
101 - 51600-212	Employer Medicare	1,588	1,683	1,770
101 - 51600-317	Data Processing Services	3,569	8,500	8,800
101 - 51600-320	Dues And Memberships	713	788	1,500
101 - 51600-337	Maintenance And Repair Services-Office Equipment	1,104	1,104	1,500
101 - 51600-349	Printing, Stationery And Forms	1,560	675	2,500
101 - 51600-355	Travel	123	-	1,200
101 - 51600-435	Office Supplies	1,460	450	2,000
101 - 51600-499	Other Supplies and Materials	-	-	500
101 - 51600-524	In Service / Staff Development	285	300	750
101 - 51600-711	Furniture and Fixtures	4,570	-	5,000
101 - 51600-719	Office Equipment	4,570	-	-
	Total Register of Deeds	158,170	159,150	177,906

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
51720	<u>PLANNING CODES</u>			
101 - 51720-105	Director / Official	-	23,269	61,010
101 - 51720-140	Salary Supplements	2,750	3,832	-
101 - 51720-162	Clerical Staff	34,074	19,161	36,160
101 - 51720-187	Overtime Pay	8,097	20,226	5,000
101 - 51720-191	Board and Committee Members Fees	2,610	3,500	8,000
101 - 51720-201	Social Security	2,724	4,340	6,831
101 - 51720-204	State Retirement	2,671	4,305	6,283
101 - 51720-207	Medical Insurance	7,231	7,465	15,276
101 - 51720-212	Employer Medicare	637	1,015	1,597
101 - 51720-307	Communication	515	552	600
101 - 51720-308	Consultants	3,000	5,500	30,000
101 - 51720-320	Dues And Memberships	1,783	495	500
101 - 51720-332	Legal Notices, Recording And Court Costs	1,462	2,970	5,000
101 - 51720-338	Maintenance And Repair Services-Vehicles	61	-	1,500
101 - 51720-349	Printing, Stationery And Forms	-	150	300
101 - 51720-355	Travel	560	-	2,000
101 - 51720-399	Other Contracted Services	7,950	42,030	-
101 - 51720-425	Gasoline	752	1,038	1,500
101 - 51720-432	Library Books/Media	-	1,450	2,500
101 - 51720-435	Office Supplies	197	-	500
101 - 51720-437	Periodicals	108	36	40
101 - 51720-451	Uniforms	-	-	300
101 - 51720-471	Software	13,849	9,240	10,350
101 - 51720-499	Other Supplies And Materials	75	253	500
101 - 51720-524	In Service/Staff Development	1,407	1,680	2,000
101 - 51720-599	Other Charges	278	-	100
101 - 51720-711	Furniture and Fixtures	-	-	6,000
101 - 51720-719	Office Equipment	990	-	3,000
	Total Planning Codes	93,781	152,507	206,847
51800	<u>COUNTY BUILDINGS</u>			
101 - 51800-166	Custodial Personnel	3,196	3,112	3,500
101 - 51800-167	Maintenance Personnel	36,462	38,350	41,435
101 - 51800-187	Overtime Pay	105	105	1,000
101 - 51800-201	Social Security	2,443	2,577	2,848
101 - 51800-204	State Retirement	2,175	2,556	2,825
101 - 51800-207	Medical Insurance	7,231	7,465	7,638
101 - 51800-212	Employer Medicare	571	603	666
101 - 51800-307	Communication	1,030	1,050	1,500
101 - 51800-330	Leases / SBITA	-	12,500	15,500
101 - 51800-335	Maintenance And Repair Services-Buildings	29,761	7,500	30,000
101 - 51800-336	Maintenance And Repair Services-Equipment	28,429	25,222	30,000
101 - 51800-347	Pest Control	2,609	2,609	3,000
101 - 51800-399	Other Contracted Services	43,039	43,500	47,500
101 - 51800-410	Custodial Supplies	6,834	7,500	10,000
101 - 51800-413	Drugs and Medical Supplies	1,834	2,004	3,000
101 - 51800-415	Electricity	61,345	62,448	70,000
101 - 51800-434	Natural Gas	17,092	18,500	20,000
101 - 51800-454	Water And Sewer	6,244	6,571	7,000
101 - 51800-499	Other Supplies And Materials	2,598	2,685	4,000
101 - 51800-599	Other Charges	5,590	517	500
101 - 51800-707	Building Improvements	15,828	-	35,000
101 - 51800-711	Furniture And Fixtures	-	72	5,000
101 - 51800-712	Heating and Air Conditioning Equipment	-	6,850	-
101 - 51800-724	Site Development	2,543	5,248	15,000
101 - 51800-790	Other Equipment	-	700	-
	Total County Buildings	276,959	260,244	356,912

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
51910	<u>PRESERVATION OF RECORDS</u>			
101 - 51910-316	Contributions	400	400	650
101 - 51910-334	Maintenance Agreements	1,300	1,300	1,500
101 - 51910-435	Office Supplies	-	850	1,500
101 - 51910-499	Other Supplies And Materials	2,842	-	500
101 - 51910-707	Building Improvements	3,150	-	-
101 - 51910-711	Furniture and Fixtures	1,405	-	1,500
101 - 51910-790	Other Equipment	545	-	2,000
	Total Preservation of Records	9,642	2,550	7,650
52000	<u>FINANCE</u>			
52300	<u>PROPERTY ASSESSOR'S OFFICE</u>			
101 - 52300-101	County Official/Administrative Officer	81,216	85,755	88,610
101 - 52300-106	Deputy(les)	34,715	35,580	38,690
101 - 52300-187	Overtime Pay	150	150	150
101 - 52300-191	Board And Committee Members Fees	750	750	750
101 - 52300-201	Social Security	7,030	7,532	7,902
101 - 52300-204	State Retirement	6,898	7,471	7,838
101 - 52300-207	Medical Insurance	10,935	15,238	15,276
101 - 52300-212	Employer Medicare	1,644	1,762	1,848
101 - 52300-317	Data Processing Services	5,367	5,748	6,000
101 - 52300-320	Dues And Memberships	1,000	1,000	1,000
101 - 52300-332	Legal Notices, Recording And Court Costs	147	150	150
101 - 52300-338	Maintenance And Repair Services-Vehicles	87	91	200
101 - 52300-349	Printing, Stationery And Forms	1,474	1,527	1,500
101 - 52300-355	Travel	206	180	250
101 - 52300-399	Other Contracted Services	5,520	6,720	10,000
101 - 52300-425	Gasoline	391	348	500
101 - 52300-435	Office Supplies	223	150	500
101 - 52300-524	In Service/Staff Development	175	275	300
101 - 52300-599	Other Charges	23	1,440	-
	Total Property Assessor's Office	157,951	171,867	181,464
52400	<u>COUNTY TRUSTEE'S OFFICE</u>			
101 - 52400-101	County Official/Administrative Officer	81,216	85,755	88,610
101 - 52400-106	Deputy(les)	34,715	35,580	46,250
101 - 52400-187	Overtime Pay	100	125	500
101 - 52400-201	Social Security	7,090	7,531	8,392
101 - 52400-204	State Retirement	6,895	7,470	8,325
101 - 52400-207	Medical Insurance	14,463	14,930	15,276
101 - 52400-212	Employer Medicare	1,658	1,761	1,963
101 - 52400-317	Data Processing Services	11,695	13,563	15,000
101 - 52400-320	Dues And Memberships	738	803	870
101 - 52400-332	Legal Notices, Recording And Court Costs	-	-	100
101 - 52400-337	Maintenance And Repair Services-Office Equipment	-	-	100
101 - 52400-349	Printing, Stationery And Forms	2,837	3,462	4,000
101 - 52400-355	Travel	-	500	500
101 - 52400-435	Office Supplies	423	575	1,500
101 - 52400-524	In Service/Staff Development	185	100	500
101 - 52400-719	Office Equipment	-	-	2,765
	Total County Trustee's Office	162,015	172,154	194,651

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
52500	<u>COUNTY CLERK'S OFFICE</u>			
101 - 52500-101	County Official/Administrative Officer	81,216	85,755	88,610
101 - 52500-106	Deputy(les)	55,218	66,380	72,615
101 - 52500-187	Overtime Pay	609	275	1,000
101 - 52500-201	Social Security	8,258	9,449	10,058
101 - 52500-204	State Retirement	7,452	9,373	9,977
101 - 52500-207	Medical Insurance	14,463	14,930	15,276
101 - 52500-212	Employer Medicare	1,931	2,210	2,352
101 - 52500-317	Data Processing Services	6,370	6,375	8,000
101 - 52500-320	Dues And Memberships	718	783	850
101 - 52500-322	Evaluation and Testing	54	-	50
101 - 52500-349	Printing, Stationery And Forms	755	800	1,000
101 - 52500-355	Travel	-	-	500
101 - 52500-435	Office Supplies	814	650	1,500
101 - 52500-524	In Service/Staff Development	185	100	300
101 - 52500-711	Furniture and Fixtures	-	285	283
101 - 52500-719	Office Equipment	578	-	-
	Total County Clerk's Office	178,621	197,366	212,371
52600	<u>DATA PROCESSING</u>			
101 - 52600-307	Communication	46,784	53,507	60,000
101 - 52600-334	Maintenance Agreements	15,588	15,588	20,000
101 - 52600-350	Internet Connectivity	29,663	32,107	35,000
101 - 52600-399	Other Contracted Services	6,945	7,100	10,000
101 - 52600-708	Communication Equipment	11,655	3,000	5,000
	Total Technology	110,635	111,302	130,000

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	<u>CIRCUIT COURT</u>			
101 - 53100-101	County Official/Administrative Officer	81,216	85,755	88,610
101 - 53100-106	Deputy(les)	75,326	77,220	83,430
101 - 53100-187	Overtime Pay	22	50	600
101 - 53100-194	Jury And Witness Expense	4,515	3,500	6,000
101 - 53100-201	Social Security	9,553	10,108	10,705
101 - 53100-204	State Retirement	9,305	10,026	10,618
101 - 53100-207	Medical Insurance	21,694	22,220	22,914
101 - 53100-212	Employer Medicare	2,234	2,364	2,504
101 - 53100-317	Data Processing Services	9,611	9,588	15,000
101 - 53100-320	Dues And Memberships	-	165	500
101 - 53100-332	Legal Notices, Recording And Court Costs	180	80	600
101 - 53100-348	Postage	1,000	1,000	-
101 - 53100-349	Printing, Stationery And Forms	7,561	6,500	7,500
101 - 53100-435	Office Supplies	1,590	950	1,200
101 - 53100-437	Periodicals	123	135	500
101 - 53100-719	Office Equipment	1,295	-	300
	Total Circuit Court	225,225	229,661	250,981
53300	<u>GENERAL SESSIONS COURT</u>			
101 - 53300-102	Judge(s)	109,232	113,715	117,015
101 - 53300-201	Social Security	6,550	7,050	7,255
101 - 53300-204	State Retirement	6,488	6,993	7,196
101 - 53300-207	Medical Insurance	7,231	7,620	7,638
101 - 53300-212	Employer Medicare	1,532	1,649	1,697
101 - 53300-320	Dues And Memberships	-	200	200
101 - 53300-331	Legal Services	6,245	7,500	10,000
101 - 53300-399	Other Contracted Services	-	1,000	1,000
101 - 53300-435	Office Supplies	-	100	100
101 - 53300-451	Uniforms	-	-	500
	Total General Sessions Court	137,278	145,828	152,601
53400	<u>CHANCERY COURT</u>			
101 - 53400-101	County Official/Administrative Officer	81,216	85,755	88,610
101 - 53400-106	Deputy(les)	28,225	28,184	34,990
101 - 53400-201	Social Security	6,571	7,064	7,664
101 - 53400-204	State Retirement	6,224	7,007	7,602
101 - 53400-207	Medical Insurance	13,228	14,814	15,276
101 - 53400-212	Employer Medicare	1,537	1,652	1,793
101 - 53400-317	Data Processing Services	6,812	7,072	7,592
101 - 53400-320	Dues And Memberships	783	900	1,000
101 - 53400-322	Evaluation And Testing	29	-	30
101 - 53400-332	Legal Notices, Recording And Court Costs	-	40	1,500
101 - 53400-349	Printing, Stationery And Forms	864	875	1,000
101 - 53400-355	Travel	-	-	200
101 - 53400-435	Office Supplies	558	500	500
101 - 53400-437	Periodicals	94	150	1,500
101 - 53400-508	Premiums On Corporate Surety Bonds			
101 - 53400-524	In Service / Staff Development	100	100	100
101 - 53400-711	Furniture & Fixtures	-	-	500
101 - 53400-719	Office Equipment	446	-	500
	Total Chancery Court	146,687	154,113	170,358

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
53700	<u>JUDICIAL COMMISSIONERS</u>			
101 - 53700-201	Social Security	2,306	2,605	2,679
101 - 53700-212	Employer Medicare	539	610	627
101 - 53700-307	Communication	600	600	600
101 - 53700-320	Dues And Memberships	200	250	250
101 - 53700-355	Travel	1,015	855	2,000
101 - 53700-399	Other Contracted Services	37,200	42,000	43,200
101 - 53700-451	Uniforms	-	-	200
101 - 53700-499	Other Supplies and Materials	49	-	-
101 - 53700-524	In Service/Staff Development	-	500	500
	Total Judicial Commissioners	41,909	47,420	50,057
53920	<u>COURTROOM SECURITY</u>			
101 - 53920-106	Deputy(Ies)	45,594	112,725	121,972
101 - 53920-187	Overtime Pay	1,427	8,870	3,000
101 - 53920-201	Social Security	2,911	7,539	7,749
101 - 53920-204	State Retirement	881	3,080	3,400
101 - 53920-207	Medical Insurance	-	-	7,638
101 - 53920-212	Employer Medicare	681	1,763	1,813
101 - 53920-322	Evaluation And Testing	-	405	750
101 - 53920-451	Uniforms	-	850	3,000
101 - 53920-524	In Service/Staff Development	-	-	1,000
101 - 53920-716	Law Enforcement Equipment	-	-	2,000
	Total Courtroom Security	51,494	135,233	152,323

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
54000	<u>PUBLIC SAFETY</u>			
54110	<u>SHERIFF'S DEPARTMENT</u>			
101 - 54110-101	County Official/Administrative Officer	89,338	94,330	97,471
101 - 54110-106	Deputy(les)	739,250	835,000	954,303
101 - 54110-140	Salary Supplements	11,200	35,200	-
101 - 54110-148	Dispatchers/Radio Operators	164,939	178,000	215,000
101 - 54110-162	Clerical Personnel	40,582	41,260	45,410
101 - 54110-187	Overtime Pay	129,472	182,850	180,000
101 - 54110-201	Social Security	68,386	84,732	92,515
101 - 54110-204	State Retirement	69,435	84,048	91,769
101 - 54110-207	Medical Insurance	141,717	145,852	183,312
101 - 54110-212	Employer Medicare	15,994	19,816	21,637
101 - 54110-307	Communication	12,646	12,675	15,000
101 - 54110-317	Data Processing Services	11,602	5,260	7,000
101 - 54110-320	Dues And Memberships	2,550	900	2,500
101 - 54110-322	Evaluation And Testing	1,962	2,580	5,000
101 - 54110-332	Legal Notices, Recording And Court Costs	1,363	1,520	1,500
101 - 54110-333	Licenses	115	50	100
101 - 54110-335	Maintenance And Repair Services-Buildings	8,520	910	15,000
101 - 54110-336	Maintenance And Repair Services-Equipment	21,006	15,000	20,000
101 - 54110-338	Maintenance And Repair Services-Vehicles	66,119	25,449	30,000
101 - 54110-340	Medical And Dental Services	177	-	1,000
101 - 54110-347	Pest Control	300	100	500
101 - 54110-348	Postal Charges	814	375	500
101 - 54110-349	Printing, Stationery And Forms	1,746	1,700	1,500
101 - 54110-351	Rentals	3,277	3,375	5,000
101 - 54110-353	Towing Services	2,840	1,380	2,500
101 - 54110-355	Travel	2,775	2,875	8,500
101 - 54110-357	Veterinary Services	318	-	500
101 - 54110-399	Contracted Services	499	500	2,000
101 - 54110-401	Animal Food and Supplies	324	250	2,000
101 - 54110-410	Custodial Supplies	2,538	3,150	3,000
101 - 54110-413	Drugs and Medical Supplies	2,382	2,575	2,500
101 - 54110-415	Electricity	12,165	14,148	15,000
101 - 54110-425	Gasoline	49,559	45,756	60,000
101 - 54110-431	Law Enforcement Supplies	13,688	4,776	20,000
101 - 54110-434	Natural Gas	4,256	4,295	4,500
101 - 54110-435	Office Supplies	4,258	2,750	3,500
101 - 54110-437	Periodicals	-	25	500
101 - 54110-451	Uniforms	15,287	17,750	10,000
101 - 54110-454	Water And Sewer	-	-	5,000
101 - 54110-471	Software	-	15,000	37,500
101 - 54110-499	Other Supplies And Materials	3,035	1,750	3,000
101 - 54110-524	In Service/Staff Development	8,554	1,665	7,500
101 - 54110-599	Other Charges	1,260	1,250	1,500
101 - 54110-708	Communication Equipment	4,795	-	1,000
101 - 54110-709	Data Processing Equipment	6,755	-	6,800
101 - 54110-716	Law Enforcement Equipment	-	38,708	30,000
101 - 54110-718	Motor Vehicles	26,023	-	-
101 - 54110-719	Office Equipment	471	350	5,000
101 - 54110-724	Site Development	-	9,400	-
101 - 54110-790	Other Equipment	2,250	-	5,000
	Total Sheriff's Department	1,766,542	1,939,336	2,222,817

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
54120	<u>SCHOOL RESOURCE OFFICERS</u>			
101 - 54120-140	Salary Supplements	2,400	2,400	-
101 - 54120-170	School Resource Officer	153,455	160,615	175,000
101 - 54120-187	Overtime Pay	3,260	14,184	20,000
101 - 54120-201	Social Security	9,767	10,986	12,090
101 - 54120-204	State Retirement	9,320	10,898	11,993
101 - 54120-207	Medical Insurance	21,694	18,600	22,914
101 - 54120-212	Employer Medicare	2,284	2,569	2,828
101 - 54120-338	Maintenance and Repair - Vehicles	1,633	85	500
101 - 54120-355	Travel	835	1,200	2,000
101 - 54120-451	Uniforms	183	500	4,000
101 - 54120-524	In Service / Staff Development	825	1,500	4,000
101 - 54120-716	Law Enforcement Equipment	-	2,877	3,000
101 - 54120-790	Other Equipment	-	1,100	1,500
Total Special Patrols - SROs		205,656	227,514	259,824
54150	<u>DRUG ENFORCEMENT</u>			
101 - 54150-106	Deputy(ies)	55,622	61,800	66,190
101 - 54150-140	Salary Supplement	-	800	-
101 - 54150-187	Overtime Pay	727	500	1,500
101 - 54150-201	Social Security	3,506	3,912	4,197
101 - 54150-204	State Retirement	3,423	3,881	4,163
101 - 54150-207	Medical Insurance	7,231	7,620	7,638
101 - 54150-212	Employer Medicare	820	915	982
101 - 54150-425	Gasoline	1,491	1,500	2,500
Total Drug Enforcement		72,820	80,928	87,169
54160	<u>ADMIN OF SEXUAL OFFENDER REGISTRY</u>			
101 - 54160-499	Other Supplies And Materials	-	-	400
101 - 54160-530	Fines, Assessments, and Penalties	1,150	1,150	1,500
101 - 54160-790	Other Equipment	1,647	-	2,500
Total Admin of the Sexual Offender Registry		2,797	1,150	4,400

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
54210	<u>JAIL</u>			
101 - 54210-160	Guards	597,837	785,000	877,000
101 - 54210-162	Clerical Personnel	-	42,748	46,950
101 - 54210-165	Cafeteria Personnel	84,623	82,600	-
101 - 54210-187	Overtime Pay	60,652	75,800	80,000
101 - 54210-201	Social Security	45,116	61,141	62,245
101 - 54210-204	State Retirement	40,282	60,648	61,743
101 - 54210-207	Medical Insurance	100,005	142,000	152,760
101 - 54210-212	Employer Medicare	10,551	14,299	14,557
101 - 54210-317	Data Processing Services	-	-	12,000
101 - 54210-320	Dues And Memberships	102	110	100
101 - 54210-322	Evaluation And Testing	3,133	2,500	4,000
101 - 54210-330	Lease / SBITA Payments	-	2,250	3,360
101 - 54210-332	Legal Notices, Recording And Court Costs	718	800	1,000
101 - 54210-335	Maintenance And Repair Services-Buildings	16,891	1,500	10,000
101 - 54210-336	Maintenance And Repair Services-Equipment	11,954	5,500	10,000
101 - 54210-338	Maintenance and Repair Services - Vehicles	1,159	1,500	5,000
101 - 54210-340	Medical And Dental Services	140,038	166,500	185,000
101 - 54210-347	Pest Control	300	300	300
101 - 54210-348	Postal Charges	1,166	1,500	1,500
101 - 54210-349	Printing, Stationery And Forms	435	800	2,000
101 - 54210-351	Rentals	255	1,020	1,100
101 - 54210-355	Travel	3,371	3,200	5,000
101 - 54210-410	Custodial Supplies	10,372	9,750	10,000
101 - 54210-413	Drugs and Medical Supplies	-	2,664	3,000
101 - 54210-415	Electricity	13,873	15,500	15,000
101 - 54210-422	Food Supplies	68,405	68,650	80,000
101 - 54210-425	Gasoline	252	350	500
101 - 54210-431	Law Enforcement Supplies	-	-	1,000
101 - 54210-432	Library Books/Media	298	-	500
101 - 54210-434	Natural Gas	4,621	5,304	6,000
101 - 54210-435	Office Supplies	1,945	1,250	1,500
101 - 54210-441	Prisoners Clothing	717	850	2,500
101 - 54210-451	Uniforms	2,763	10,698	2,500
101 - 54210-454	Water And Sewer	2,781	4,716	7,000
101 - 54210-499	Other Supplies And Materials	1,867	1,820	3,000
101 - 54210-524	In Service/Staff Development	-	600	5,000
101 - 54210-599	Other Charges	4,257	100	5,000
101 - 54210-710	Food Service Equipment	6,442	-	5,000
101 - 54210-719	Office Equipment	1,900	-	1,000
101 - 54210-790	Other Equipment	-	105	1,500
Total Jail		1,239,081	1,574,073	1,685,615

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
54220	<u>WORKHOUSE</u>			
101 - 54220-160	Guards	74,421	75,000	90,615
101 - 54220-187	Overtime Pay	379	500	2,000
101 - 54220-201	Social Security	4,442	4,681	5,742
101 - 54220-204	State Retirement	4,448	4,643	5,696
101 - 54220-207	Medical Insurance	14,463	15,240	15,276
101 - 54220-212	Employer Medicare	1,039	1,095	1,343
101 - 54220-336	Maintenance And Repair Services-Equipment	1,078	950	1,500
101 - 54220-338	Maintenance And Repair Services-Vehicles	1,776	1,500	2,000
101 - 54220-410	Custodial Supplies	91	150	500
101 - 54220-425	Gasoline	4,817	3,750	6,000
101 - 54220-441	Prisoner Clothing	-	500	1,500
101 - 54220-451	Uniforms	200	-	1,000
101 - 54220-499	Other Supplies And Materials	497	15	2,000
101 - 54220-599	Other Charges	-	-	500
101 - 54220-718	Motor Vehicles	-	-	60,000
101 - 54220-790	Other Equipment	-	-	1,000
Total Workhouse		107,651	108,024	196,672
54240	<u>JUVENILE SERVICES</u>			
101 - 54240-189	Other Salaries & Wages	39,078	40,100	42,405
101 - 54240-201	Social Security	1,609	2,486	2,629
101 - 54240-204	State Retirement	2,324	2,466	2,608
101 - 54240-207	Medical Insurance	7,231	7,620	7,620
101 - 54240-212	Employer Medicare	376	581	615
101 - 54240-355	Travel	67	75	500
101 - 54240-435	Office Supplies	70	105	200
101 - 54240-499	Other Supplies And Materials	491	-	600
101 - 54240-524	In Service / Staff Development	-	-	500
101 - 54240-599	Other Charges	-	-	2,000
101 - 54240-719	Office Equipment	768		
Total Juvenile Services		52,014	53,434	59,677

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
54310	<u>VOLUNTEER FIRE DEPARTMENT</u>			
101 - 54310-189	Other Salaries & Wages	102	250	1,500
101 - 54310-201	Social Security	6	16	93
101 - 54310-204	State Retirement	6	15	92
101 - 54310-212	Medicare	1	4	22
101 - 54310-316	Contributions	1,000	1,000	1,000
101 - 54310-316	Contributions - Per Diems	50,460	34,500	60,000
101 - 54310-320	Dues And Memberships	100	100	200
101 - 54310-322	Evaluation And Testing	375	154	3,000
101 - 54310-332	Legal Notices, Recording And Court Costs	-	-	250
101 - 54310-335	Maintenance And Repair Services-Buildings	219	7,675	7,500
101 - 54310-336	Maintenance And Repair Services-Equipment	6,350	5,295	7,500
101 - 54310-338	Maintenance And Repair Services-Vehicles	24,209	25,000	30,000
101 - 54310-347	Pest Control	300	360	360
101 - 54310-353	Towing Services	-	-	1,000
101 - 54310-355	Travel	-	-	2,000
101 - 54310-410	Custodial Supplies	157	25	750
101 - 54310-415	Electricity	2,195	2,665	3,000
101 - 54310-418	Equipment And Machinery Parts	-	-	16,400
101 - 54310-425	Gasoline	1,930	1,500	3,500
101 - 54310-434	Natural Gas	2,294	2,500	3,800
101 - 54310-435	Office Supplies	78	-	1,000
101 - 54310-451	Uniforms	2,568	-	3,000
101 - 54310-454	Water And Sewer	556	575	1,250
101 - 54310-499	Other Supplies And Materials	-	1,013	500
101 - 54310-513	Workman's Compensation Insurance	2,496	1,483	3,000
101 - 54310-524	In Service/Staff Development	745	3,211	5,000
101 - 54310-599	Other Charges	613	256	1,000
101 - 54310-708	Communication Equipment	3,074	1,060	7,500
101 - 54310-718	Motor Vehicles	-	238,535	-
101 - 54310-719	Office Equipment	-	-	-
101 - 54310-790	Other Equipment	69,214	30,000	30,000
	Total Volunteer Fire Department	169,048	357,191	194,217
54420	<u>VOLUNTEER RESCUE SQUAD</u>			
101 - 54420-189	Other Salaries & Wages	-	-	550
101 - 54420-201	Social Security	-	-	34
101 - 54420-204	State Retirement	-	-	34
101 - 54420-212	Employer Medicare	-	-	8
101 - 54420-307	Communication	1,572	1,572	2,600
101 - 54420-316	Contributions	500	500	500
101 - 54420-316	Contributions - Per Diems	12,130	21,480	33,400
101 - 54420-320	Dues and Memberships	200	200	200
101 - 54420-322	Evaluation And Testing	-	208	1,000
101 - 54420-335	Maintenance And Repair Services-Buildings	-	2,500	2,500
101 - 54420-336	Maintenance And Repair Services-Equipment	-	2,500	3,500
101 - 54420-338	Maintenance And Repair Services-Vehicles	1,427	508	4,500
101 - 54420-353	Towing Services	500	-	1,000
101 - 54420-355	Travel	-	-	2,500
101 - 54420-415	Electricity	1,571	1,750	2,000
101 - 54420-425	Gasoline	1,033	530	2,000
101 - 54420-434	Natural Gas	2,677	2,775	4,000
101 - 54420-451	Uniforms	-	1,500	1,500
101 - 54420-524	In Service/Staff Development	165	1,062	4,500
101 - 54420-599	Other Charges	2,682	180	1,500
101 - 54420-711	Furniture and Fixtures	-	-	1,000
101 - 54420-719	Office Equipment	-	-	1,000
101 - 54420-790	Other Equipment	64,322	52,100	-
	Total Rescue Squad	91,788	89,365	69,826

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
54490	<u>OTHER EMERGENCY MANAGEMENT</u>			
101 - 54490-105	Supervisor/Director	76,936	78,865	81,975
101 - 54490-140	Salary Supplement	-	5,031	-
101 - 54490-201	Social Security	4,499	5,202	5,082
101 - 54490-204	State Retirement	4,576	5,160	5,041
101 - 54490-212	Employer Medicare	1,052	1,216	1,189
101 - 54490-307	Communication	560	560	600
101 - 54490-320	Dues and Memberships	55	60	100
101 - 54490-355	Travel	1,936	1,000	2,000
101 - 54490-413	Drugs and Medical Supplies	-	-	-
101 - 54490-451	Uniforms	249	-	500
101 - 54490-499	Other Supplies And Materials	-	-	500
101 - 54490-524	In Service/Staff Development	995	600	1,500
101 - 54490-708	Communication Equipment	-	-	-
101 - 54490-790	Other Equipment	-	-	-
	Total Other Emergency Management	90,858	97,694	98,488
54610	<u>COUNTY CORONER / MEDICAL EXAMINER</u>			
101 - 54610-308	Consultants	4,000	5,000	5,000
101 - 54610-341	Pauper Burials	-	1,600	3,200
101 - 54610-399	Other Contracted Services	26,550	12,600	15,000
	Total County Coroner / Medical Examiner	30,550	19,200	23,200
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55110	<u>LOCAL HEALTH CENTER</u>			
101 - 55110-307	Communication	324	500	1,500
101 - 55110-316	Contributions	13,254	13,500	13,500
101 - 55110-320	Dues And Memberships	750	750	300
101 - 55110-335	Maintenance And Repair Services-Buildings	3,312	1,375	3,630
101 - 55110-336	Maintenance And Repair Services-Equipment	21	100	1,200
101 - 55110-347	Pest Control	275	275	320
101 - 55110-348	Postal Charges	400	400	500
101 - 55110-349	Printing, Stationery And Forms	-	-	100
101 - 55110-410	Custodial Supplies	-	985	450
101 - 55110-413	Drugs And Medical Supplies	-	-	100
101 - 55110-415	Electricity	4,098	4,200	5,500
101 - 55110-434	Natural Gas	2,221	2,500	3,000
101 - 55110-435	Office Supplies	1,650	1,750	1,500
101 - 55110-437	Periodicals	36	36	100
101 - 55110-454	Water And Sewer	556	610	600
101 - 55110-508	Premiums on Corporate Surety Bonds	-	-	50
101 - 55110-599	Other Charges	250	250	150
101 - 55110-719	Office Equipment	-	-	100
	Total Local Health Center	27,147	27,231	32,600

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
55120	<u>ANIMAL SHELTER</u>			
101 - 55120-164	Attendant	31,881	8,500	34,325
101 - 55120-187	Overtime Pay	492	750	1,500
101 - 55120-201	Social Security	3,038	574	2,221
101 - 55120-204	State Retirement	1,925	569	2,203
101 - 55120-212	Employer Medicare	710	134	519
101 - 55120-307	Communications	515	515	550
101 - 55120-320	Dues and Memberships	190	-	50
101 - 55120-322	Evaluation and Testing	162	-	100
101 - 55120-335	Maintenance And Repair Services-Buildings	662	100	1,000
101 - 55120-338	Maintenance And Repair Services-Vehicles	97	150	500
101 - 55120-347	Pest Control	125	125	300
101 - 55120-349	Printing, Stationary, and Forms	-	-	-
101 - 55120-355	Travel	-	-	200
101 - 55120-357	Veterinary Services	7,932	1,587	5,000
101 - 55120-357-SPNEU	Veterinary Services - SPAY/NEUTER GRANT	1,500	1,100	1,000
101 - 55120-401	Animal Food And Supplies	7,081	350	3,000
101 - 55120-410	Custodial Supplies	846	50	500
101 - 55120-413	Drugs and Medical Supplies	1,454	500	2,000
101 - 55120-415	Electricity	3,036	2,500	3,000
101 - 55120-425	Gasoline	110	50	185
101 - 55120-435	Office Supplies	1,008	-	500
101 - 55120-454	Water And Sewer	1,164	612	1,000
101 - 55120-499	Other Supplies And Materials	3,573	450	1,000
101 - 55120-524	In Service/Staff Development	570	-	250
101 - 55120-599	Other Charges	114	-	100
Total Animal Shelter		94,860	18,615	61,004
55170	<u>ALCOHOL AND DRUG PROGRAMS</u>			
101 - 55170-201	Social Security	-	-	250
101 - 55170-204	State Retirement	-	-	200
101 - 55170-212	Employer Medicare	-	-	30
101 - 55170-316	Contributions	-	75,000	-
101 - 55170-319	Confidential Drug Enforcement Payments	-	-	2,500
101 - 55170-368	Drug Treatment	-	-	4,000
101 - 55170-399	Other Contracted Services	-	-	500
101 - 55170-429	Instructional Supplies And Materials	3,408	-	1,000
101 - 55170-499	Other Supplies And Materials	-	-	500
Total Alcohol and Drug Programs		3,408	75,000	8,980
55720	<u>SANITATION EDUCATION / LITTER PROGRAM (GRANT)</u>			
101 - 55720-137	Education Media Personnel	12,307	13,900	16,725
101 - 55720-160	Guards	13,039	13,364	12,615
101 - 55720-201	Social Security	1,562	1,690	1,819
101 - 55720-204	State Retirement	775	822	776
101 - 55720-212	Employer Medicare	365	395	425
101 - 55720-302	Advertising	2,164	30	2,000
101 - 55720-338	Maintenance And Repair Services-Vehicles	130	150	800
101 - 55720-355	Travel	293	-	250
101 - 55720-410	Custodial Supplies	308	-	3,650
101 - 55720-425	Gasoline	1,121	1,255	2,250
101 - 55720-499	Other Supplies And Materials	11,778	12,593	5,910
Total Sanitation Education / Litter Program		43,842	44,200	47,220

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
56000	<u>SOCIAL, CULTURAL, AND RECREATIONAL SERVICES</u>			
56100	<u>ADULT ACTIVITIES SENIOR CITIZENS CENTER</u>			
101 - 56100-103	Assistants	17,462	47,794	62,720
101 - 56100-105	Supervisor/Director	11,614	11,825	12,800
101 - 56100-187	Overtime Pay	454	250	1,500
101 - 56100-201	Social Security	1,814	3,712	4,775
101 - 56100-204	State Retirement	1,076	3,682	4,737
101 - 56100-207	Medical Insurance	7,231	15,240	-
101 - 56100-212	Employer Medicare	424	868	1,117
101 - 56100-302	Advertising	478	-	-
101 - 56100-322	Evaluation and Testing	187	154	-
101 - 56100-599	Other Charges	-	-	-
	Total Adult Activities Senior Citizens Center	40,740	83,525	87,649
56300	<u>SENIOR CITIZENS ASSISTANCE (GRANT)</u>			
101 - 56300-105	Supervisor/Director	35,078	35,850	38,160
101 - 56300-187	Overtime Pay	2,150	650	1,000
101 - 56300-201	Social Security	2,255	2,263	2,428
101 - 56300-204	State Retirement	2,214	2,245	2,408
101 - 56300-212	Employer Medicare	527	529	568
101 - 56300-307	Communication	112	80	150
101 - 56300-322	Evaluation And Testing	75	75	100
101 - 56300-335	Maintenance And Repair Services-Building	-	550	-
101 - 56300-338	Maintenance And Repair Services-Vehicles	47	2,850	1,500
101 - 56300-355	Travel	44	175	200
101 - 56300-425	Gasoline	205	515	1,200
101 - 56300-435	Office Supplies	1,146	50	200
101 - 56300-471	Software	475	50	50
101 - 56300-499	Other Supplies And Materials	9,650	6,700	4,000
101 - 56300-524	In Service/Staff Development	470	1,489	150
101 - 56300-711	Furniture and Fixtures	3,767	2,080	-
101 - 56300-719	Office Equipment	6,436	550	-
101 - 56300-724	Site Development	3,600	-	-
101 - 56300-732	Building Purchases	6,212	-	-
101 - 56300-790	Other Equipment	498	-	-
	Total Senior Citizens Assistance (Grant)	74,961	56,701	52,114

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For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
56500	<u>LIBRARIES</u>			
101 - 56500-103	Assistant(s)	56,774	58,250	63,655
101 - 56500-129	Librarians	39,707	40,715	43,850
101 - 56500-201	Social Security	5,451	6,137	6,666
101 - 56500-204	State Retirement	5,738	6,087	6,613
101 - 56500-207	Medical Insurance	14,463	15,048	15,276
101 - 56500-212	Employer Medicare	1,275	1,436	1,560
101 - 56500-302	Advertising	40	-	-
101 - 56500-316	Contributions	2,174	2,175	2,000
101 - 56500-317	Data Processing Services	1,250	1,250	1,251
101 - 56500-333	Licenses	429	429	429
101 - 56500-335	Maintenance And Repair Services-Buildings	10	500	620
101 - 56500-347	Pest Control	300	300	300
101 - 56500-351	Rentals	1,407	1,550	1,550
101 - 56500-355	Travel	121	125	200
101 - 56500-399	Other Contracted Services	3,900	4,150	3,744
101 - 56500-410	Custodial Supplies	165	225	500
101 - 56500-415	Electricity	5,886	5,724	6,000
101 - 56500-432	Library Books/Media	7,042	7,050	13,000
101 - 56500-434	Natural Gas	3,063	3,960	3,500
101 - 56500-435	Office Supplies	335	950	1,000
101 - 56500-454	Water And Sewer	556	648	600
101 - 56500-499	Other Supplies And Materials	1,559	1,578	1,600
101 - 56500-524	In Service/Staff Development	-	-	45
Total Libraries		151,645	158,287	173,959

Statement of Proposed Operations

101 - General Fund

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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
56700	<u>PARKS AND FAIR BOARDS</u>			
101 - 56700-105	Supervisor/Director	14,481	14,872	15,500
101 - 56700-149	Laborers	64,496	74,646	122,000
101 - 56700-168	Temporary Personnel	28,680	42,500	50,000
101 - 56700-187	Overtime Pay	1,853	2,470	5,000
101 - 56700-201	Social Security	6,735	8,338	11,935
101 - 56700-204	State Retirement	3,199	5,657	8,764
101 - 56700-207	Medical Insurance	6,238	30,480	30,552
101 - 56700-212	Employer Medicare	1,575	1,950	2,791
101 - 56700-302	Advertising	-	-	-
101 - 56700-307	Communication	515	517	600
101 - 56700-320	Dues And Memberships	45	155	250
101 - 56700-322	Evaluation And Testing	262	888	1,500
101 - 56700-332	Legal Notices, Recording And Court Costs	-	-	-
101 - 56700-335	Maintenance And Repair Services-Buildings	2,853	2,900	3,500
101 - 56700-336	Maintenance And Repair Services-Equipment	13,446	6,500	7,500
101 - 56700-338	Maintenance And Repair Services-Vehicles	2,033	2,500	3,000
101 - 56700-361	Permits	890	890	1,000
101 - 56700-399	Other Contracted Services	500	-	500
101 - 56700-410	Custodial Supplies	2,107	2,250	3,000
101 - 56700-415	Electricity	16,297	16,884	20,000
101 - 56700-420	Fertilizer, Lime, Chemicals And Seed	1,972	2,000	3,500
101 - 56700-422	Food Supplies	2,336	2,500	3,000
101 - 56700-425	Gasoline	4,798	7,608	8,500
101 - 56700-435	Office Supplies	70	75	150
101 - 56700-451	Uniforms	583	650	1,000
101 - 56700-454	Water And Sewer	9,875	11,575	12,000
101 - 56700-468	Chemicals	4,479	4,525	5,500
101 - 56700-499	Other Supplies And Materials	5,675	1,750	2,500
101 - 56700-524	In Service/Staff Development	1,433	2,500	5,000
101 - 56700-599	Other Charges	950	25	1,000
101 - 56700-718	Motor Vehicles	-	6,000	-
101 - 56700-724	Site Development	1,835	3,500	7,000
101 - 56700-790	Other Equipment	880	-	30,500
	Total Parks and Fair Boards	201,091	257,106	367,042
57000	<u>AGRICULTURE AND NATURAL RESOURCES</u>			
57100	<u>AGRICULTURAL EXTENSION SERVICE</u>			
101 - 57100-140	Salary Supplements	32,676	29,504	45,259
101 - 57100-161	Secretary(s)	13,024	13,806	14,497
101 - 57100-299	Employee Benefits	14,072	15,046	22,769
101 - 57100-316	Contributions	4,000	4,000	5,120
101 - 57100-320	Dues And Memberships	645	650	485
101 - 57100-355	Travel	910	1,000	2,000
101 - 57100-435	Office Supplies	560	575	2,000
101 - 57100-499	Other Supplies and Materials	956	50	-
101 - 57100-513	Workman's Compensation Insurance	39	30	-
101 - 57100-599	Other Charges	3	-	-
101 - 57100-719	Office Equipment	1,072	1,081	-
	Total Agricultural Extension Service	67,957	65,742	92,130
57500	<u>SOIL CONSERVATION</u>			
101 - 57500-189	Soil Technician	24,665	31,050	31,985
101 - 57500-201	Social Security	1,529	1,926	1,985
101 - 57500-204	State Retirement	685	1,911	1,965
101 - 57500-207	Medical Insurance	-	6,212	7,638
101 - 57500-212	Employer Medicare	358	451	455
101 - 57500-316	Soil Conservation - Contributions	15,185	16,060	16,525
	Total Soil Conservation	42,422	57,610	60,553

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
58000	<u>OTHER OPERATIONS</u>			
58190	<u>OTHER ECONOMIC AND COMMUNITY DEVELOPMENT</u>			
101 - 58190-302	Advertising	-	-	-
101 - 58190-309-BRC	Contracts with Government Agencies - BRC	-	-	100,000
101 - 58190-309-CDBG	Contracts with Government Agencies - CDBG	398,607	55,345	-
101 - 58190-309-CDBC	Contracts with Government Agencies - CDBG-CV	-	-	478,106
101 - 58190-309-3STAR	Contracts with Government Agencies - ThreeStar Grant	4,995	38,750	-
101 - 58190-309-HOME	Contracts with Government Agencies - THDA HOME Grant	-	-	810,000
101 - 58190-316-IDB	Contributions - Industrial Development Board	-	-	-
101 - 58190-320	Dues and Memberships	-	-	500
101 - 58190-524	In Service / Staff Development	-	-	-
	Total Other Operations	403,602	94,095	1,388,606
58300	<u>VETERANS' SERVICES</u>			
101 - 58300-105	Director	15,876	16,935	18,500
101 - 58300-201	Social Security	984	1,050	1,147
101 - 58300-212	Employer Medicare	230	246	268
101 - 58300-307	Communication	-	-	-
101 - 58300-317	Data Processing Services	483	483	50
101 - 58300-320	Dues And Memberships	-	-	-
101 - 58300-355	Travel	547	750	-
101 - 58300-435	Office Supplies	-	-	200
101 - 58300-524	In Service/Staff Development	-	-	500
101 - 58300-719	Office Equipment	-	-	1,200
	Total Veterans Services	18,324	19,464	21,865
58400	<u>OTHER CHARGES</u>			
101 - 58400-320	Dues And Memberships	110	655	800
101 - 58400-322	Evaluation And Testing	1,040	-	1,100
101 - 58400-332	Legal Notices, Recording And Court Costs	-	60	500
101 - 58400-336	Maintenance And Repair Services-Equipment	839	1,500	1,500
101 - 58400-348	Postal Charges	11,503	12,212	15,000
101 - 58400-351	Rentals	17,566	22,350	23,000
101 - 58400-415	Electricity	2,121	1,210	3,000
101 - 58400-423	Fuel Oil	8,967	24,500	50,000
101 - 58400-435	Office Supplies	2,000	2,700	3,000
101 - 58400-499	Other Supplies and Materials	347	-	500
101 - 58400-506	Liability Insurance	113,174	144,608	160,000
101 - 58400-510	Trustee's Commission	89,901	137,676	140,000
101 - 58400-513	Workman's Compensation Insurance	83,331	109,919	115,000
101 - 58400-515	Liability Claims	-	-	1,000
101 - 58400-599	Other Charges	20	-	-
	Total Other Charges	340,654	457,390	514,400
58600	<u>EMPLOYEE BENEFITS</u>			
101 - 58600-210	Unemployment Compensation	5,300	8,600	15,000
	Total Employee Benefits	5,300	8,600	15,000
58900	<u>MISCELLANEOUS</u>			
101 - 58900-316	Contributions	31,500	39,500	43,500
101 - 58900-320	Dues And Memberships	5,586	6,341	6,500
101 - 58900-399	Other Contracted Services - GNRC Arts Grant	5,000	3,000	-
	Total Miscellaneous	42,086	48,841	50,000

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

0.9491 0.9491 1.0358
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
90000	<u>CAPITAL PROJECTS</u>			
91140	<u>PUBLIC HEALTH AND WELFARE PROJECTS</u>			
	<u>HEALTH DEPARTMENT RENOVATIONS & IMPROVEMENTS</u>			
101 - 91140-399	Other Contracted Services	-	41,725	703,775
91150	<u>SOCIAL, CULTURAL, AND RECREATION PROJECTS</u>			
	<u>LOCAL PARKS AND RECREATION FUNDING</u>			
101 - 91150-302	Advertising	-	-	-
101 - 91150-309	Contracts with Government Agencies	503,543	627,205	-
101 - 91150-399	Other Contracted Services	30,490	14,670	-
101 - 91150-599	Other Charges	145	1,183	-
	Total Capital Projects	534,178	684,783	703,775
TOTAL EXPENDITURES		\$ 8,411,966	\$ 9,287,813	\$ 11,592,841
TOTAL REVENUES		\$ 8,086,935	\$ 7,974,664	\$ 9,663,676
TOTAL EXPENDITURES		8,411,966	9,287,813	11,592,841
EXCESS (DEFICIENCY) OF REVENUES OVER EXP		\$ (325,031)	\$ (1,313,149)	\$ (1,929,166)
<u>OTHER FINANCING SOURCES</u>				
101 - 49700	Insurance Recovery	24,946	9,822	-
101 - 49800	Transfers In - Transfer from Other Funds	-	123,900	-
101 - 99100-590	Transfers Out - Transfers To Other Funds	(122,315)	(122,316)	(122,316)
	Total Other Financing Sources	(97,369)	11,406	(122,316)
NET CHANGE IN FUND BALANCE		\$ (422,400)	\$ (1,301,743)	\$ (2,051,482)
FUND BALANCE JULY 1		4,779,371	4,356,971	3,055,228
FUND BALANCE JUNE 30		\$ 4,356,971	\$ 3,055,228	\$ 1,003,746

Hartsville/Trousdale County, Tennessee

Statement E-1

Statement of Proposed Operations

116 - Solid Waste Fund

For Fiscal Year Ending June 30, 2026

0.1179 0.1179 0.1379
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
40000	<u>LOCAL TAXES</u>			
40100	<u>COUNTY PROPERTY TAX</u>			
116 - 40110	Current Property Tax	398,941	400,821	463,437
116 - 40115	Discount On Property Tax	(4,841)	(5,271)	(6,025)
116 - 40120	Trustee's Collections - Prior Year	9,264	9,934	10,000
116 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	3,758	1,358	5,000
116 - 40140	Interest And Penalty	1,675	1,495	2,000
	Total County Property Taxes	408,797	408,337	474,412
40200	<u>COUNTY LOCAL OPTION TAXES</u>			
116 - 40270	Business Tax	7,841	8,250	8,000
	Total County Local Option Taxes	7,841	8,250	8,000
	TOTAL LOCAL TAXES	416,638	416,587	482,412
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
116 - 43106	Commercial And Industrl Waste Coll Chrg	252,719	285,135	270,000
	Total Charges for Current Services	252,719	285,135	270,000
44000	<u>OTHER LOCAL REVENUES</u>			
116 - 44145	Sale Of Recycled Materials	57,136	48,065	40,000
116 - 44540	Sale of Property	7,471	-	-
	Total Other Local Revenues	64,607	48,065	40,000
46000	<u>STATE OF TENNESSEE</u>			
116 - 46990	Other State Revenues	6,063	5,028	5,000
	Total State of Tennessee	6,063	5,028	5,000
	TOTAL REVENUES	\$ 740,027	\$ 754,815	\$ 797,412

Statement of Proposed Operations

116 - Solid Waste Fund

For Fiscal Year Ending June 30, 2026

0.1179
1¢ = 34,285

0.1179
1¢ = 35,368

0.1379
1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55732	<u>CONVENIENCE CENTER</u>			
116 - 55732-103	Assistant	31,744	31,594	37,850
116 - 55732-105	Supervisor/Director	28,962	28,401	30,950
116 - 55732-147	Truck Drivers	40,267	57,564	65,000
116 - 55732-149	Laborers/Mechanics	72,496	106,302	145,000
116 - 55732-164	Attendants	68,475	68,911	70,000
116 - 55732-187	Overtime Pay	15,121	7,746	15,000
116 - 55732-201	Social Security	15,007	18,632	22,556
116 - 55732-204	State Retirement	10,914	18,482	22,374
116 - 55732-207	Medical Insurance	35,434	32,370	61,104
116 - 55732-212	Employer Medicare	3,510	4,358	5,275
116 - 55732-322	Evaluation And Testing	909	1,895	1,000
116 - 55732-335	Maintenance And Repair Services-Buildings	453	40	3,000
116 - 55732-336	Maintenance And Repair Services-Equipment	15,784	15,750	25,000
116 - 55732-338	Maintenance And Repair Services-Vehicles	32,279	17,250	40,000
116 - 55732-347	Pest Control	325	325	325
116 - 55732-349	Printing, Stationery And Forms	286	1,500	2,000
116 - 55732-353	Towing Services	550	-	1,000
116 - 55732-410	Custodial Supplies	102	150	250
116 - 55732-415	Electricity	4,311	5,942	7,500
116 - 55732-418	Equipment and Machinery Parts	-	-	6,000
116 - 55732-425	Gasoline	48,032	43,575	58,000
116 - 55732-434	Natural Gas	166	-	-
116 - 55732-435	Office Supplies	541	615	1,000
116 - 55732-442	Propane Gas	54	1,534	3,000
116 - 55732-454	Water And Sewer	604	675	750
116 - 55732-471	Software	1,900	1,900	4,000
116 - 55732-499	Other Supplies And Materials	2,417	1,250	3,500
116 - 55732-599	Other Charges	51	100	500
116 - 55732-718	Motor Vehicles	656,363	-	-
116 - 55732-719	Office Equipment	300	-	2,000
116 - 55732-724	Site Development	-	-	35,000
116 - 55732-733	Solid Waste Equipment	31,650	-	40,000
116 - 55732-790	Other Equipment	129,783	-	-
	Total Convenience Center	1,248,790	466,860	708,933
55751	<u>RECYCLING CENTER</u>			
116 - 55751-149	Laborers	36,504	39,249	42,850
116 - 55751-187	Overtime Pay	559	-	500
116 - 55751-201	Social Security	2,290	2,433	2,688
116 - 55751-204	State Retirement	2,204	2,414	2,666
116 - 55751-207	Medical Insurance	1,852	7,620	7,638
116 - 55751-212	Employer Medicare	536	569	629
116 - 55751-322	Evaluation and Testing	-	-	250
116 - 55751-336	Maintenance And Repair Services-Equipment	8,994	25,750	20,000
116 - 55751-338	Maintenance And Repair Services-Vehicles	650	650	2,500
116 - 55751-410	Custodial Supplies	149	150	200
116 - 55751-415	Electricity	1,365	2,326	2,000
116 - 55751-425	Gasoline	3,322	-	6,000
116 - 55751-441	Prisoners Clothing	-	120	150
116 - 55751-442	Propane Gas	775	1,500	3,300
116 - 55751-462	Wire	-	1,893	3,500
116 - 55751-499	Other Supplies And Materials	159	153	500
116 - 55751-599	Other Charges	-	-	500
116 - 55751-718	Motor Vehicles	80	-	-
116 - 55751-733	Solid Waste Equipment	12,500	-	-
	Total Recycling Center	71,939	84,827	95,870

Hartsville/Trousdale County, Tennessee

Statement E-1

Statement of Proposed Operations

116 - Solid Waste Fund

For Fiscal Year Ending June 30, 2026

0.1179 0.1179 0.1379
 1¢ = 34,285 1¢ = 35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
55759	<u>OTHER WASTE DISPOSAL</u>			
116 - 55759-359	Disposal Fees	186,526	195,000	300,000
	Total Other Waste Disposal	186,526	195,000	300,000
55770	<u>POSTCLOSURE CARE COSTS</u>			
116 - 55770-308	Consultants	5,441	-	15,000
116 - 55770-523	Landfill Closure/Postclosure Care Costs	1,350	1,900	3,000
116 - 55770-724	Site Development	-	-	15,000
	Total Postclosure Care Costs	6,791	1,900	33,000
58000	<u>OTHER GENERAL GOVERNMENT</u>			
58400	<u>OTHER CHARGES</u>			
116 - 58400-506	Liability Insurance	18,606	13,590	15,000
116 - 58400-510	Trustee's Commission	11,439	10,275	15,000
116 - 58400-513	Workman's Compensation Insurance	10,411	14,002	15,000
	Total Other Charges	40,456	37,867	45,000
	TOTAL EXPENDITURES	\$ 1,554,502	\$ 786,454	\$ 1,182,804
	TOTAL REVENUES	\$ 740,027	\$ 754,815	\$ 797,412
	TOTAL EXPENDITURES	1,554,502	786,454	1,182,804
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ (814,475)	\$ (31,640)	\$ (385,391)
	<u>OTHER FINANCING SOURCES</u>			
116 - 49700	Insurance Recovery	-	-	-
116 - 49800	Transfer In	423,500	-	-
	Total Other Financing Sources	423,500	-	-
	NET CHANGE IN FUND BALANCE	\$ (390,975)	\$ (31,640)	\$ (385,391)
	FUND BALANCE JULY 1	1,170,423	779,448	747,808
	FUND BALANCE JUNE 30	\$ 779,448	\$ 747,808	\$ 362,417

Hartsville/Trousdale County, Tennessee

Statement E-2

Statement of Proposed Operations

118 - Ambulance Service Fund

For Fiscal Year Ending June 30, 2026

0.2468 0.2468 0.2367
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
40000	<u>LOCAL TAXES</u>			
40100	<u>COUNTY PROPERTY TAX</u>			
118 - 40110	Current Property Tax	834,332	835,001	795,472
118 - 40115	Discount On Property Tax	(10,123)	(11,031)	(10,341)
118 - 40120	Trustee's Collections - Prior Year	19,343	20,775	15,000
118 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	7,859	2,840	2,000
118 - 40140	Interest And Penalty	3,486	3,126	3,000
	Total County Property Taxes	854,897	850,711	805,131
40200	<u>COUNTY LOCAL OPTION TAXES</u>			
118 - 40270	Business Tax	16,399	16,850	12,000
	Total County Local Option Taxes	16,399	16,850	12,000
	Total Local Taxes	871,296	867,561	817,131
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
118 - 43120	Patient Charges	561,494	573,015	550,000
	Total Charges for Current Services	561,494	573,015	550,000
44000	<u>OTHER LOCAL REVENUES</u>			
118 - 44110	Investment Income	212	225	-
	Total Other Local Revenues	212	225	-
	TOTAL REVENUES	\$ 1,433,002	\$ 1,440,801	\$ 1,367,131

Statement of Proposed Operations

118 - Ambulance Service Fund

For Fiscal Year Ending June 30, 2026

0.2468
1¢ =34,285

0.2468
1¢ =35,368

0.2367
1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
55000	PUBLIC HEALTH AND WELFARE			
55130	AMBULANCE/EMERGENCY MEDICAL SERVICES			
118 - 55130-131	Medical Personnel	400,951	405,965	410,000
118 - 55130-140	Salary Supplement	-	-	36,000
118 - 55130-162	Clerical Personnel	38,314	40,266	42,400
118 - 55130-169	Part Time Personnel	24,368	10,500	50,000
118 - 55130-187	Overtime Pay	350,485	340,425	365,000
118 - 55130-201	Social Security	48,279	49,424	56,011
118 - 55130-204	State Retirement	41,480	46,873	52,484
118 - 55130-207	Medical Insurance	86,718	101,304	106,932
118 - 55130-212	Employer Medicare	11,291	11,559	13,099
118 - 55130-306	Bank Charges	718	725	800
118 - 55130-307	Communication	4,909	5,405	7,000
118 - 55130-312	Contracts With Private Agencies	11,366	12,648	15,000
118 - 55130-317	Data Processing Services	848	850	900
118 - 55130-320	Dues And Memberships	390	390	500
118 - 55130-322	Evaluation And Testing	716	308	1,000
118 - 55130-332	Legal Notices, Recording And Court Costs	-	-	-
118 - 55130-333	Licenses	1,930	1,950	2,500
118 - 55130-335	Maintenance And Repair Services-Buildings	1,401	3,750	4,000
118 - 55130-336	Maintenance And Repair Services-Equipment	9,553	750	2,500
118 - 55130-337	Maintenance And Repair Services-Office Equip	-	-	500
118 - 55130-338	Maintenance And Repair Services-Vehicles	19,977	35,000	20,000
118 - 55130-347	Pest Control	480	480	480
118 - 55130-348	Postal Charges	1,351	1,500	1,500
118 - 55130-349	Printing, Stationery And Forms	-	200	300
118 - 55130-351	Rentals	4,206	9,601	10,000
118 - 55130-353	Towing Services	-	350	250
118 - 55130-355	Travel	234	-	500
118 - 55130-399	Other Contracted Services	1,950	2,000	6,000
118 - 55130-410	Custodial Supplies	851	1,505	2,000
118 - 55130-413	Drugs And Medical Supplies	40,434	60,630	65,000
118 - 55130-415	Electricity	5,956	6,588	6,750
118 - 55130-425	Gasoline	16,165	17,500	20,000
118 - 55130-434	Natural Gas	3,220	3,575	5,000
118 - 55130-435	Office Supplies	759	575	1,000
118 - 55130-451	Uniforms	7,924	5,150	7,500
118 - 55130-454	Water And Sewer	1,039	1,216	2,500
118 - 55130-471	Software	7,567	7,650	8,000
118 - 55130-499	Other Supplies And Materials	700	583	600
118 - 55130-506	Liability Insurance	16,875	20,295	25,000
118 - 55130-510	Trustee's Commission	22,915	25,000	30,000
118 - 55130-513	Workman's Compensation Insurance	41,070	47,735	50,000
118 - 55130-524	In Service/Staff Development	4,458	7,760	5,000
118 - 55130-530	Fines, Assessments, and Penalties	-	-	15,200
118 - 55130-599	Other Charges	476	200	1,000
118 - 55130-711	Furniture And Fixtures	8,858	130	1,000
118 - 55130-718	Motor Vehicles	-	-	-
118 - 55130-719	Office Equipment	-	-	1,000
	Total Ambulance/Emergency Medical Services	1,243,132	1,288,314	1,452,206
	TOTAL EXPENDITURES	\$ 1,243,132	\$ 1,288,314	\$ 1,452,206

Statement of Proposed Operations

118 - Ambulance Service Fund

For Fiscal Year Ending June 30, 2026

0.2468 0.2468 0.2367
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER	ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
TOTAL REVENUES	\$ 1,433,002	\$ 1,440,801	\$ 1,367,131
TOTAL EXPENDITURES	1,243,132	1,288,314	1,452,206
EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ 189,870	\$ 152,487	\$ (85,076)
49000			
	<u>Other Sources (Non-Revenue)</u>		
118 - 49700	-	632	-
118 - 49800	-	-	-
Total Other Sources (Non-Revenue)	-	632	-
NET CHANGE IN FUND BALANCE	\$ 189,870	\$ 153,119	\$ (85,076)
FUND BALANCE JULY 1	444,360	634,230	787,349
FUND BALANCE JUNE 30	\$ 634,230	\$ 787,349	\$ 702,274

Hartsville/Trousdale County, Tennessee
 Statement of Proposed Operations
 121 - Special Fund - CoreCivic (Pass-thru Fund)
 For Fiscal Year Ending June 30, 2026

Statement E-3

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
46000	<u>STATE OF TENNESSEE</u>			
121 - 46915	Contracted Prisoner Board	57,626,899	71,313,000	73,814,300
	Revenue Totals	\$ 57,626,899	\$ 71,313,000	\$ 73,814,300
54900	<u>OTHER PUBLIC SAFETY</u>			
121 - 54900-312	Contracts With Private Agencies	57,626,899	71,313,000	73,814,300
	Total Expenditures	\$ 57,626,899	\$ 71,313,000	\$ 73,814,300
	NET CHANGE IN FUND BALANCE	-	-	-
	FUND BALANCE JULY 1	-	-	-
	FUND BALANCE JUNE 30	\$ -	\$ -	\$ -

Statement of Proposed Operations

122 - County Drug Control Fund

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
42000	<u>FINES FORFEITURES AND PENALTIES</u>			
122 - 42340	Drug Control Fines	7,350	4,226	5,000
122 - 42865	Drug Task Force Forfeitures And Seizures	1,847	-	8,000
122 - 42910	Proceeds From Confiscated Property	1,500	-	3,000
	Total Fines, Forfeitures, and Penalties	10,697	4,226	16,000
Total Revenues		\$ 10,697	\$ 4,226	\$ 16,000
54150	<u>DRUG ENFORCEMENT</u>			
122 - 54150-429	Instructional Supplies And Materials	-	-	1,000
122 - 54150-510	Trustee's Commission	100	42	250
122 - 54150-716	Law Enforcement Equipment	-	-	75,000
122 - 54150-718	Motor Vehicles	-	-	-
	Total Drug Enforcement	100	42	76,250
Total Expenditures		\$ 100	\$ 42	\$ 76,250
	Total Revenues	\$ 10,697	\$ 4,226	\$ 16,000
	Total Expenditures	100	42	76,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXP		10,597	4,183	(60,250)
NET CHANGE IN FUND BALANCE		\$ 10,597	\$ 4,183	\$ (60,250)
FUND BALANCE JULY 1		110,472	121,069	125,252
FUND BALANCE JUNE 30		\$ 121,069	\$ 125,252	\$ 65,002

Statement of Proposed Operations

131 - Highway/Public Works Fund

For Fiscal Year Ending June 30, 2026

0.0345 0.0345 0.0345
 1¢ =34,285 1¢ =35,368 1¢ =36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
40000	<u>LOCAL TAXES</u>			
40100	<u>COUNTY PROPERTY TAX</u>			
131 - 40110	Current Property Tax	116,892	116,613	115,943
131 - 40115	Discount on Property Tax	(1,417)	(1,542)	-
131 - 40120	Trustee's Collections - Prior Year	2,709	3,000	3,000
131 - 40130	Cir Clk/Clk & Master Collections - Prior Year	1,223	1,500	1,500
131 - 40140	Interest and Penalty	489	600	600
40200	<u>COUNTY LOCAL OPTION TAXES</u>	-		
131 - 40270	Business Tax	2,283	1,500	1,500
	Total Local Taxes	122,179	121,671	122,543
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>RECURRING ITEMS</u>			
131 - 44110	Investment Income	2,180	1,899	1,800
131 - 44170	Miscellaneous Refunds	38	2	-
	Total Recurring Items	2,218	1,901	1,800
44500	<u>NONRECURRING ITEMS</u>			
131 - 44560	Damages Recoverd	-	94	-
	Total Nonrecurring Items	-	94	-
	Total Other Local Revenues	124,397	123,666	124,343
46000	<u>STATE OF TENNESSEE</u>			
46400	<u>PUBLIC WORKS GRANTS</u>			
131 - 46410	Bridge Program - Old Highway 25	-	-	950,000
131 - 46420	State Aid Program - Retracing	-	-	-
131 - 46420	State Aid Program - EAST MAIN	-	-	-
131 - 46420	State Aid Program - BASS ROAD	229,487	-	-
131 - 46420	State Aid Program - DIXON CREEK	-	345,315	-
131 - 46420	State Aid Program - NEW HALLTOWN	183,350	-	-
131 - 46420	State Aid Program - OLD HWY 25	208,018	-	-
131 - 46420	State Aid Program - SCANTY BRANCH RD	-	438,354	-
131 - 46420	State Aid Program - Sulphur College	-	-	-
	Total Public Works Grants	620,855	783,669	950,000
46800	<u>OTHER STATE REVENUES</u>			
131 - 46920	Gasoline and Motor Fuel Tax	1,867,520	1,727,595	1,727,595
131 - 46925	Hybrid/Electric Vehicle Registration Fee	7,584	16,800	16,800
131 - 46930	Petroleum Special Tax	12,683	12,000	12,000
	Total Other State Funds	1,887,787	1,756,395	1,756,395
	Total State of Tennessee	2,508,642	2,540,064	2,706,395
TOTAL REVENUES		\$ 2,633,039	\$ 2,663,730	\$ 2,830,738

Statement of Proposed Operations

131 - Highway/Public Works Fund

For Fiscal Year Ending June 30, 2026

0.0345 0.0345 0.0345
 1¢ =34,285 1¢ =35,368 1¢ =36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
60000	<u>HIGHWAY</u>			
61000	<u>ADMINISTRATION</u>			
131 - 61000-101	County Official/Administrative Office	89,338	94,327	97,471
131 - 61000-103	Assistant	26,990	26,055	26,837
131 - 61000-162	Clerical Personnel	36,368	39,292	40,471
131 - 61000-187	Overtime	216	2,000	2,000
131 - 61000-191	Board & Commission Members Fees	1,200	1,200	1,200
131 - 61000-201	Social Security	9,513	10,025	10,415
131 - 61000-204	State Retirement	8,156	8,315	8,578
131 - 61000-212	Employer Medicare	2,225	2,345	2,436
131 - 61000-307	Communication	314	500	500
131 - 61000-317	Data Processing Service	17,298	17,932	19,017
131 - 61000-320	Dues and Memberships	2,538	2,600	2,600
131 - 61000-331	Legal Services	-	500	500
131 - 61000-332	Legal Notices	206	500	500
131 - 61000-335	Maint & Repair Services - Buildings	321	2,000	2,000
131 - 61000-337	Maint & Repair Services - Office Equipment	-	500	500
131 - 61000-347	Pest Control	220	200	350
131 - 61000-348	Postal Charges	800	950	950
131 - 61000-349	Printing, Stationary and Forms	556	2,000	1,500
131 - 61000-355	Travel	909	700	700
131 - 61000-410	Custodial Supplies	865	500	500
131 - 61000-411	Data Processing Supplies	2,249	2,500	2,500
131 - 61000-413	Drugs and Medical Supplies	708	900	900
131 - 61000-415	Electricity	3,939	4,000	4,000
131 - 61000-434	Natural Gas	2,472	3,500	3,500
131 - 61000-435	Office Supplies	598	750	750
131 - 61000-454	Water and Sewer	1,853	2,200	2,200
131 - 61000-508	Premiums on Surety Bonds	50	-	-
131 - 61000-524	In Service/Staff Development	675	900	900
131 - 61000-599	Other Charges	229	2,000	500
131 - 61000-711	Furniture and Fixtures	-	500	500
131 - 61000-719	Office Equipment	-	650	500
	Total Administration	210,806	230,341	235,275

Statement of Proposed Operations

131 - Highway/Public Works Fund

For Fiscal Year Ending June 30, 2026

0.0345 0.0345 0.0345
 1¢ =34,285 1¢ =35,368 1¢ =36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
62000	<u>HIGHWAY AND BRIDGE MAINTENANCE</u>			
131 - 62000-141	Foremen	157,011	163,842	168,757
131 - 62000-143	Equipment Operators	83,599	87,115	89,728
131 - 62000-147	Truck Drivers	277,657	366,205	377,191
131 - 62000-149	Laborers	14,194	14,381	62,316
131 - 62000-187	Overtime	11,703	17,000	15,000
131 - 62000-201	Social Security	33,620	40,210	44,206
131 - 62000-204	State Retirement	31,000	39,756	43,706
131 - 62000-212	Employer Medicare	7,863	9,404	10,338
131 - 62000-336	Maint. & Repair Service - Equipment	-	500	500
131 - 62000-351	Rentals	339	500	500
131 - 62000-403	Asphalt - Cold Mix	2,735	4,000	4,000
131 - 62000-404	Asphalt - Hot Mix	248,878	500,000	500,000
131 - 62000-405	Asphalt - Liquid	12,465	15,135	15,000
131 - 62000-408	Concrete	135	250	250
131 - 62000-409	Crushed Stone	7,455	30,000	40,000
131 - 62000-415	Electricity	428	450	450
131 - 62000-426	General Construction Materials	150	500	500
131 - 62000-436	Other Road Supplies	202	1,000	1,000
131 - 62000-438	Pipe	9,880	15,000	15,000
131 - 62000-442	Propane Gas	245	450	400
131 - 62000-443	Road Signs	4,613	9,000	9,000
131 - 62000-444	Salt	11,414	6,255	7,000
131 - 62000-446	Small Tools	587	500	600
131 - 62000-455	Wood Products	22	1,000	1,000
131 - 62000-468	Chemicals	851	3,000	3,000
131 - 62000-499	Other Supplies and Materials	471	500	500
131 - 62000-599	Other Charges	-	500	1,000
	Total Highway and Bridge Maintenance	917,517	1,326,453	1,410,942
63100	<u>OPERATION AND MAINTENANCE OF EQUIPMENT</u>			
131 - 63100-142	Mechanic(s)	45,234	46,615	48,013
131 - 63100-187	Overtime	1,268	4,000	4,000
131 - 63100-201	Social Security	2,847	3,046	3,225
131 - 63100-204	State Retirement	2,758	3,015	3,188
131 - 63100-212	Employer Medicare	666	715	754
131 - 63100-336	Maint & Repair Services - Equipment	1,765	13,000	10,000
131 - 63100-338	Maint & Repair Services - Vehicles	839	15,000	15,000
131 - 63100-351	Rentals	-	250	250
131 - 63100-359	Disposal Fees	-	250	250
131 - 63100-412	Diesel Fuel	37,641	40,000	40,000
131 - 63100-418	Equipment and Machinery Parts	40,393	55,000	45,000
131 - 63100-424	Garage Supplies	947	1,500	1,500
131 - 63100-425	Gasoline	38,484	45,000	45,000
131 - 63100-433	Lubricants	8,133	12,000	12,000
131 - 63100-446	Small Tools	134	1,000	500
131 - 63100-450	Tires and Tubes	13,004	15,000	15,000
131 - 63100-499	Other Supplies and Materials	1,178	1,000	1,000
131 - 63100-599	Other Charges	383	350	350
131 - 63100-790	Other Equipment	-	350	350
	Total Operation and Maint. of Equipment	195,674	257,091	245,380

Statement of Proposed Operations

131 - Highway/Public Works Fund

For Fiscal Year Ending June 30, 2026

0.0345
1¢ =34,285

0.0345
1¢ =35,368

0.0345
1¢ =36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
65000	<u>OTHER CHARGES</u>			
131 - 65000-322	Evaluation and Testing	266	500	500
131 - 65000-328	Janitorial Services	3,825	4,000	4,000
131 - 65000-399	Other Contracted Services	6,667	8,000	8,000
131 - 65000-510	Trustee's Commission	21,293	22,000	22,000
131 - 65000-511	Vehicle and Equipment Insurance	22,991	27,589	30,348
131 - 65000-513	Worker's Compensation Insurance	17,765	16,451	18,096
131 - 65000-515	Liability Claims	480	2,500	1,000
131 - 65000-599	Other Charges	-	500	500
	Total Other Charges	73,287	81,540	84,444
66000	<u>EMPLOYEE BENEFITS</u>			
131 - 66000-207	Medical Insurance	94,008	102,065	114,313
131 - 66000-210	Unemployment Compensation	3,461	9,000	9,000
	Total Employee Benefits	97,469	111,065	123,313
68000	<u>CAPITAL OUTLAY</u>			
131 - 68000-321	Engineering Services	49,999	50,000	50,000
131 - 68000-705	Bridge Construction - Old Hwy 25	-	-	950,000
131 - 68000-707	Building Improvements	-	1,000	1,000
131 - 68000-708	Communication Equipment	6,354	2,000	2,000
131 - 68000-709	Data Processing Equipment	-	7,000	7,000
131 - 68000-714	Highway Equipment	112,805	169,838	200,000
131 - 68000-718	Motor Vehicles	374,445	21,500	100,000
131 - 68000-723	Right-of-Way	-	1,000	1,000
131 - 68000-726	State Aid Projects - Retracing	-	-	-
131 - 68000-726	State Aid Projects - Bass Road	204,597	-	-
131 - 68000-726	State Aid Projects - Dixon Creek Road	-	345,315	-
131 - 68000-726	State Aid Projects - New Halltown Road	161,754	-	-
131 - 68000-726	State Aid Projects - Old Hwy 25	184,110	-	-
131 - 68000-726	State Aid Projects - Scanty Branch Road	-	438,354	-
131 - 68000-790	Other Equipment	500	2,500	5,000
131 - 68000-791	Other Construction	21,676	25,000	75,000
131 - 68000-799	Other Capital Outlay	-	-	-
	Total Capital Outlay	1,116,240	1,063,507	1,391,000
TOTAL EXPENDITURES		\$ 2,610,993	\$ 3,069,997	\$ 3,490,354
TOTAL REVENUES		\$ 2,633,039	\$ 2,663,730	\$ 2,830,738
TOTAL EXPENDITURES		2,610,993	3,069,997	3,490,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXP		\$ 22,046	\$ (406,267)	\$ (659,616)
<u>OTHER FINANCING SOURCES</u>				
131 - 49700	Insurance Recovery	-	-	-
131 - 99100	Transfers In	-	-	-
	Total Other Financing Sources	-	-	-
NET CHANGE IN FUND BALANCE		\$ 22,046	\$ (406,267)	\$ (659,616)
FUND BALANCE JULY 1		1,792,458	1,814,504	1,408,237
FUND BALANCE JUNE 30		\$ 1,814,504	\$ 1,408,237	\$ 748,621

Hartsville/Trousdale County Government

Statement F-1

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
141 - 40110	Current Property Tax	1,671,474	1,637,000	1,703,988
141 - 40115	Discount on Property Taxes	(20,260)	(21,965)	(21,965)
141 - 40120	Trustee's Collections - Prior Year	39,410	32,500	40,000
141 - 40130	Circuit Clerk/Clerk & Master Collections - Prior Years	17,796	8,000	20,000
141 - 40140	Interest and Penalty	7,093	7,450	6,000
141 - 40161	Payments in Lieu of Taxes - T.V.A.	268,417	262,383	200,000
	Total County Property Taxes	1,983,930	1,925,368	1,948,023
40200	<u>County Local Option Taxes</u>			
141 - 40210	Local Option Sales Tax	1,216,225	1,310,126	1,100,000
141 - 40270	Business Tax	32,646	30,000	25,000
141 - 40275	Mixed Drink Tax	9,875	10,000	7,000
	Total County Local Option Taxes	1,258,746	1,350,126	1,132,000
	Total Local Taxes	3,242,676	3,275,494	3,080,023
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
141 - 41110	Marriage Licenses	636	775	500
	Total Licenses and Permits	636	775	500
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
141 - 43511	Tuition - Regular Day Students	61,183	62,000	60,000
141 - 43517	Tuition - Other	23,557	15,000	16,000
141 - 43570	Receipts from Individual Schools	14,373	9,000	10,000
141 - 43990	Other Charges for Services	138	-	-
	Total Education Charges	99,251	86,000	86,000
	Total Charges for Current Services	99,251	86,000	86,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
141 - 44110	Investment Income	22,531	-	-
141 - 44120	Lease/Rentals	11,474	11,410	12,000
141 - 44145	Sale of Recycled Materials	-	74	-
141 - 44170	Miscellaneous Refunds	26,379	4,000	5,000
	Total Recurring Items	60,384	15,484	17,000
44500	<u>Nonrecurring Items</u>			
141 - 44530	Sale of Equipment	7,336	-	-
141 - 44560	Damages Recovered from Individuals	2,210	-	-
141 - 44570	Contributions & Gifts	10,407	5,800	6,000
	Total Nonrecurring Items	19,953	5,800	6,000
	Total Other Local Revenues	80,337	21,284	23,000

Hartsville/Trousdale County Government

Statement F-1

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
141 - 46175	On Behalf Contribution for OPEB	36,805	40,000	-
141 - 46510	TN Investment in Student Achievement (TISA)	10,283,841	11,158,891	10,966,893
141 - 46511	Basic Education Program	-	-	-
141 - 46513	TISA - On Behalf Payments	16,124	-	15,000
141 - 46515	Early Childhood Education	115,156	101,194	101,000
141 - 46590	Other State Education Funds	174,154	284,154	285,287
141 - 46596	Paid Parental Leave	-	91,976	50,000
141 - 46610	Career Ladder Program	6,734	3,500	4,500
141 - 46790	Other Vocational	587,795	413,406	263,800
	Total State Education Funds	11,220,609	12,093,121	11,686,480
46800	<u>Other State Revenues</u>			
141 - 46980	Other State Grants	321,637	18,000	-
46990	Other State Revenues	10,601	-	-
	Total Other State Revenues	332,238	18,000	-
	Total State of Tennessee	11,552,847	12,111,121	11,686,480
47000	<u>Federal Government</u>			
141 - 47143	Special Education - Grants to States	19,658	41,661	-
141 - 47302	COVID-19 Grant 2	-	-	-
141 - 47590	Other Federal through State	17,937	-	-
	Total Federal Government	37,595	41,661	-
48000	<u>Other Government and Citizens Groups</u>			
48100	<u>Other Governments</u>			
141 - 48130	Contributions	1,969,840	-	-
	Total Federal Government	1,969,840	-	-
	Total Revenues	\$ 16,983,182	\$ 15,536,335	\$ 14,876,003

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
71000	<u>Instruction</u>			
71100	<u>Regular Instruction Program</u>			
141 - 71100-116	Teachers	4,003,723	4,025,000	4,577,779
141 - 71100-117	Career Ladder Program	3,000	2,000	2,000
141 - 71100-128	Homebound Teachers	150	1,500	1,500
141 - 71100-163	Educational Assistants	9,737	9,500	25,000
141 - 71100-185	Educational Incentive Fund	304,287	332,424	393,000
141 - 71100-189	Other Salaries & Wages	16,827	28,420	28,000
141 - 71100-195	Certified Substitute Teachers	7,718	23,500	30,000
141 - 71100-198	Non-certified Substitute Teachers	17,288	22,875	40,000
141 - 71100-201	Social Security	257,668	266,500	317,046
141 - 71100-204	State Retirement	338,704	345,600	407,640
141 - 71100-207	Medical Insurance	784,030	860,000	975,000
141 - 71100-210	Unemployment Compensation	296	368	600
141 - 71100-212	Employer Medicare	60,339	61,125	73,978
141 - 71100-217	Retirement - Hybrid Stabilization	-	-	-
141 - 71100-355	Travel	609	650	1,500
141 - 71100-356	Tuition	-	500	750
141 - 71100-429	Instructional Supplies & Materials	167,704	195,000	200,000
141 - 71100-449	Textbooks	29,206	25,000	150,000
141 - 71100-471	Software	7,104	10,000	15,000
141 - 71100-595	TISA On-Behalf Payments	16,124	-	15,000
141 - 71100-722	Regular Instruction Equipment	89,679	75,000	150,000
	Total Regular Instruction Program	6,114,193	6,284,962	7,403,793
71150	<u>Alternative Instruction Program</u>			
141 - 71150-116	Teachers	67,044	59,910	65,207
141 - 71150-163	Educational Assistants	31,208	31,500	57,288
141 - 71150-185	Educational Incentive Fund	1,250	1,750	2,000
141 - 71150-201	Social Security	5,663	5,670	7,720
141 - 71150-204	State Retirement	6,888	7,880	10,490
141 - 71150-207	Medical Insurance	17,618	10,800	7,025
141 - 71150-210	Unemployment Compensation	6	7	15
141 - 71150-212	Employer Medicare	1,324	1,330	1,810
	Total Regular Instruction Program	131,001	118,847	151,555
71200	<u>Special Education Program</u>			
141 - 71200-116	Teachers	527,539	535,000	584,225
141 - 71200-117	Career Ladder Program	1,000	-	-
141 - 71200-128	Homebound Teachers	262	2,325	1,000
141 - 71200-163	Educational Assistants	39,990	55,000	66,865
141 - 71200-171	Speech Pathologist	61,446	63,900	-
141 - 71200-185	Educational Incentive Fund	63,478	67,006	65,000
141 - 71200-195	Certified Substitute Teachers	170	1,000	1,000
141 - 71200-198	Non-certified Substitute Teachers	1,350	2,250	2,250
141 - 71200-201	Social Security	41,143	43,500	44,664
141 - 71200-204	State Retirement	41,630	53,500	56,340
141 - 71200-207	Medical Insurance	117,191	118,500	120,000
141 - 71200-210	Unemployment Compensation	70	85	150
141 - 71200-212	Employer Medicare	9,622	10,100	10,447
141 - 71200-312	Contracts with Private Agencies	97,360	121,000	215,000
	Total Special Education Program	1,002,251	1,073,166	1,166,941

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
71300	<u>Vocational Education Program</u>			
141 - 71300-116	Teachers	160,481	204,579	166,175
141 - 71300-117	Career Ladder Program	-	-	-
141 - 71300-185	Educational Incentive Fund	2,182	5,295	-
141 - 71300-201	Social Security	9,340	16,150	10,310
141 - 71300-204	State Retirement	8,166	18,450	15,000
141 - 71300-207	Medical Insurance	38,675	47,300	50,000
141 - 71300-210	Unemployment Compensation	9	11	20
141 - 71300-212	Employer Medicare	2,184	2,825	2,415
141 - 71300-399	Other Contracted Services	137,366	181,080	171,740
141 - 71300-429	Instructional Supplies & Materials	29,376	70,000	210,000
141 - 71300-449	Textbooks	-	140	5,000
141 - 71300-470	Cabling	-	-	-
141 - 71300-471	Software	-	19,600	-
141 - 71300-499	Other Supplies and Materials	-	-	-
141 - 71300-599	Other Charges	106	-	-
141 - 71300-730	Vocational Instruction Equipment	121,777	126,535	56,747
	Total Vocational Education Program	509,662	691,965	687,407
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
141 - 72110-105	Supervisor/Director	7,332	7,699	7,930
141 - 72110-162	Clerical Personel	4,888	5,133	5,287
141 - 72110-201	Social Security	665	693	820
141 - 72110-204	State Retirement	726	787	811
141 - 72110-212	Employer Medicare	156	162	192
141 - 72110-399	Other Contracted Services	21,878	24,000	28,000
141 - 72110-524	Inservice/Staff Development	575	500	700
141 - 72110-599	Other Charges	-	-	200
	Total Attendance	36,220	38,974	43,940
72120	<u>Health Services</u>			
141 - 72120-105	Supervisor/Director	60,807	63,847	65,763
141 - 72120-131	Medical Personnel	221,554	225,200	232,562
141 - 72120-162	Clerical Personnel	20,231	21,243	21,881
141 - 72120-201	Social Security	18,155	18,900	19,950
141 - 72120-204	State Retirement	18,449	18,750	24,300
141 - 72120-207	Medical Insurance	22,584	19,275	20,500
141 - 72120-210	Unemployment Compensation	12	18	25
141 - 72120-212	Employer Medicare	4,246	4,500	4,645
141 - 72120-399	Other Contracted Services	7,024	2,000	6,000
141 - 72120-413	Drugs and Medical Supplies	36	200	1,500
141 - 72120-429	Instructional Supplies & Materials	733	-	1,000
141 - 72120-499	Other Supplies and Materials	1,462	500	3,500
141 - 72120-524	Inservice/Staff Development	1,258	2,600	3,250
141 - 72120-599	Other Charges	198	1,629	2,000
141 - 72120-735	Health Equipment	377	1,500	3,000
	Total Health Services	377,126	380,162	409,876

Hartsville/Trousdale County Government

Statement F-1

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
72130	<u>Other Student Support</u>			
141 - 72130-116	Teachers	-	13,000	28,000
141 - 72130-123	Guidance Personnel	113,722	117,723	115,947
141 - 72130-162	Clerical Personnel	20,135	21,171	24,233
141 - 72130-185	Educational Incentive Fund	2,182	2,333	-
141 - 72130-189	Other Salaries & Wages	4,355	3,237	4,500
141 - 72130-201	Social Security	7,786	9,045	10,700
141 - 72130-204	State Retirement	8,432	12,275	13,365
141 - 72130-207	Medical Insurance	40,753	46,450	45,245
141 - 72130-210	Unemployment Compensation	6	7	15
141 - 72130-212	Employer Medicare	1,821	2,115	2,500
141 - 72130-307	Communication	2,592	2,800	3,000
141 - 72130-309	Contracts with Government Agencies	2,640	5,000	5,400
141 - 72130-350	Internet Connectivity	69,840	17,250	18,000
141 - 72130-355	Travel	-	-	500
141 - 72130-399	Other Contracted Services	21,444	13,000	16,500
141 - 72130-499	Other Supplies and Materials	1,893	-	-
141 - 72130-524	Inservice/Staff Development	-	100	500
141 - 72130-599	Other Charges	372	375	500
141 - 72130-790	Other Equipment	9,457	13,615	15,000
	Total Other Student Support	307,430	279,496	303,905
72210	<u>Regular Instruction Program</u>			
141 - 72210-105	Supervisor/Director	164,647	170,350	181,450
141 - 72210-117	Career Ladder Program	1,000	2,000	2,000
141 - 72210-129	Librarians	156,630	162,630	172,095
141 - 72210-185	Educational Incentive Fund	20,148	24,096	-
141 - 72210-189	Other Salaries & Wages	-	-	2,000
141 - 72210-201	Social Security	12,971	15,200	17,000
141 - 72210-204	State Retirement	15,269	19,500	19,500
141 - 72210-207	Medical Insurance	42,840	48,750	52,000
141 - 72210-210	Unemployment Compensation	17	18	25
141 - 72210-212	Employer Medicare	4,729	5,000	5,185
141 - 72210-355	Travel	-	-	-
141 - 72210-432	Library Books/Media	14,074	18,750	20,000
141 - 72210-524	In Service/Staff Development	9,537	19,350	98,500
	Total Regular Instruction Program	441,862	485,644	569,755
72220	<u>Special Education Program</u>			
141 - 72220-105	Supervisor/Director	60,081	22,657	23,564
141 - 72220-124	Psychological Personnel	-	40,458	42,077
141 - 72220-185	Educational Incentive Fund	6,857	6,171	-
141 - 72220-189	Other Salaries & Wages	-	-	6,800
141 - 72220-201	Social Security	3,481	3,605	4,495
141 - 72220-204	State Retirement	4,558	4,410	4,205
141 - 72220-207	Medical Insurance	17,618	18,550	20,000
141 - 72220-210	Unemployment Compensation	3	4	10
141 - 72220-212	Employer Medicare	814	843	1,050
141 - 72220-355	Travel	-	-	-
141 - 72220-499	Other Supplies and Materials	-	-	-
141 - 72220-524	In Service/Staff Development	-	-	-
	Total Special Education Program	93,412	96,698	102,201

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
72230	<u>Vocational Education Program</u>			
141 - 72230-105	Supervisor/Director	28,913	30,197	31,405
141 - 72230-201	Social Security	1,789	-	-
141 - 72230-204	State Retirement	1,969	-	-
141 - 72230-212	Employer Medicare	419	438	456
	Total Vocational Education Program	33,090	30,635	31,861
72250	<u>Technology</u>			
141 - 72250-136	Audiovisual Personnel	42,878	44,714	46,057
141 - 72250-138	Instructional Computer Personnel	67,348	71,364	73,505
141 - 72250-201	Social Security	6,413	6,700	7,415
141 - 72250-204	State Retirement	6,550	6,900	7,330
141 - 72250-207	Medical Insurance	20,987	22,055	23,500
141 - 72250-210	Unemployment Compensation	3	7	15
141 - 72250-212	Employer Medicare	1,500	1,530	1,735
141 - 72250-350	Internet Connectivity	17,520	17,520	18,000
141 - 72250-470	Cabling	5,597	2,150	2,500
141 - 72250-471	Software	38,427	38,500	50,000
141 - 72250-524	InService & Staff Development	-	-	6,000
141 - 72250-722	Regular Instruction Equipment	29,531	16,000	40,000
	Total Technology	236,754	227,440	276,057
72290	<u>Other Programs</u>			
141 - 72290-215	On Behalf Contribution for OPEB	36,805	-	-
	Total Other Programs	36,805	-	-
72310	<u>Board of Education</u>			
141 - 72310-118	Secretary to Board	1,740	1,818	1,939
141 - 72310-191	Board and Committee Members Fees	12,586	12,525	13,302
141 - 72310-201	Social Security	704	800	945
141 - 72310-204	State Retirement	119	116	975
141 - 72310-207	Medical Insurance	14,105	15,438	16,000
141 - 72310-210	Unemployment Compensation	3	4	10
141 - 72310-212	Employer Medicare	206	207	225
141 - 72310-302	Advertising	983	1,000	3,000
141 - 72310-320	Dues and Memberships	11,741	12,000	14,000
141 - 72310-331	Legal Services	6,060	5,750	6,000
141 - 72310-355	Travel	-	-	-
141 - 72310-399	Other Contracted Services	7,430	7,500	9,000
141 - 72310-435	Office Supplies	1,163	1,750	1,800
141 - 72310-510	Trustee's Commission	64,128	70,000	75,000
141 - 72310-513	Worker's Compensation Insurance	52,284	56,060	59,000
141 - 72310-534	Refund to Applicant for Criminal Investigation	5,347	2,750	6,000
141 - 72310-599	Other Charges	17,405	14,500	16,000
	Total Board of Education	196,004	202,218	223,196

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
72320	Director of Schools			
141 - 72320-101	County Official/Administrative Officer	102,679	107,387	145,118
141 - 72320-117	Career Ladder Program CEO	1,000	1,000	1,000
141 - 72320-140	Salary Supplement	6,677	6,171	7,000
141 - 72320-161	Secretary	30,286	31,840	32,795
141 - 72320-201	Social Security	8,134	8,465	11,530
141 - 72320-204	State Retirement	9,310	9,265	10,850
141 - 72320-207	Medical Insurance	26,296	27,900	30,000
141 - 72320-210	Unemployment Compensation	6	7	15
141 - 72320-212	Employer Medicare	1,902	1,990	2,700
141 - 72320-307	Communication	41,343	42,500	45,000
141 - 72320-399	Other Contracted Services	9,876	9,000	9,000
141 - 72320-435	Office Supplies	1,394	500	1,500
141 - 72320-524	In Service/Staff Development	2,438	2,800	4,000
141 - 72320-599	Other Charges	72	-	300
141 - 72320-701	Administration Equipment	-	275	1,500
	Total Director of Schools	241,413	249,100	302,308
72410	Office of the Principal			
141 - 72410-104	Principals	281,003	280,311	291,524
141 - 72410-119	Accountants/Bookkeepers	127,503	134,000	153,121
141 - 72410-139	Assistant Principals	149,816	230,031	241,301
141 - 72410-161	Secretary	28,529	26,773	30,519
141 - 72410-185	Educational Incentive Fund	39,341	40,356	75,000
141 - 72410-201	Social Security	36,349	41,200	49,100
141 - 72410-204	State Retirement	38,546	46,000	60,900
141 - 72410-207	Medical Insurance	106,145	124,000	106,905
141 - 72410-210	Unemployment Compensation	38	48	75
141 - 72410-212	Employer Medicare	8,501	9,800	11,840
141 - 72410-499	Other Supplies and Materials	5,095	4,800	6,800
141 - 72410-599	Other Charges	900	-	-
141 - 72410-701	Administration Equipment	-	1,700	4,000
	Total Office of the Principal	821,766	939,019	1,031,085
72510	Fiscal Services			
141 - 72510-119	Accountants/Bookkeepers	107,317	112,851	116,087
141 - 72510-201	Social Security	6,059	6,050	7,195
141 - 72510-204	State Retirement	6,375	6,600	7,122
141 - 72510-207	Medical Insurance	25,637	27,750	29,110
141 - 72510-210	Unemployment Compensation	6	3	15
141 - 72510-212	Employer Medicare	1,417	1,420	1,683
141 - 72510-348	Postal Charges	2,697	3,000	3,300
141 - 72510-399	Other Contracted Services	25,546	24,703	25,000
141 - 72510-435	Office Supplies	3,720	2,100	3,500
141 - 72510-435	Inservice / Staff Development	675	750	800
141 - 72510-599	Other Charges	-	63	100
141 - 72510-701	Administration Equipment	1,486	269	5,500
	Total Fiscal Services	180,935	185,559	199,412

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
72610	<u>Operation of Plant</u>			
141 - 72610-166	Custodial Personnel	175,016	215,930	247,440
141 - 72610-201	Social Security	10,335	12,610	15,345
141 - 72610-204	State Retirement	8,999	12,300	15,170
141 - 72610-207	Medical Insurance	32,582	38,230	46,185
141 - 72610-210	Unemployment Compensation	26	18	30
141 - 72610-212	Employer Medicare	2,417	2,950	3,590
141 - 72610-359	Disposal Fee	35,000	35,000	35,000
141 - 72610-399	Other Contracted Services	2,925	5,380	6,000
141 - 72610-410	Custodial Supplies	35,586	26,200	40,000
141 - 72610-415	Electricity	290,676	355,000	375,000
141 - 72610-434	Natural Gas	91,949	65,000	110,000
141 - 72610-454	Water and Sewer	29,189	43,000	50,000
141 - 72610-499	Other Supplies and Materials	-	-	750
141 - 72610-502	Building and Contents Insurance	144,647	175,892	195,000
141 - 72610-599	Other Charges	-	-	500
	Total Operation of Plant	859,347	987,510	1,140,010
72620	<u>Maintenance of Plant</u>			
141 - 72620-105	Supervisor/Director	77,787	85,556	87,670
141 - 72620-167	Maintenance Personnel	25,218	26,830	25,684
141 - 72620-201	Social Security	6,054	6,550	7,030
141 - 72620-204	State Retirement	6,118	6,815	6,950
141 - 72620-207	Medical Insurance	15,459	16,500	17,535
141 - 72620-210	Unemployment Compensation	6	7	15
141 - 72620-212	Employer Medicare	1,416	1,550	1,645
141 - 72620-335	Maintenance and Repair Services	106,571	228,000	125,000
141 - 72620-399	Other Contracted Services	43,523	33,500	40,000
141 - 72620-499	Other Supplies and Materials	4,348	6,000	8,500
141 - 72620-599	Other Charges	50	-	750
141 - 72620-717	Maintenance Equipment	-	-	3,000
141 - 72620-790	Other Equipment	56,498	-	-
	Total Maintenance of Plant	343,048	411,308	323,779
72710	<u>Transportation</u>			
141 - 72710-105	Supervisor/Director	52,530	50,163	51,961
141 - 72710-142	Mechanic(s)	-	-	-
141 - 72710-146	Bus Drivers	324,809	359,000	367,000
141 - 72710-189	Other Salaries & Wages	22,609	14,000	20,000
141 - 72710-201	Social Security	19,483	21,000	27,220
141 - 72710-204	State Retirement	17,937	19,000	27,880
141 - 72710-207	Medical Insurance	46,376	51,000	41,800
141 - 72710-210	Unemployment Compensation	41	48	75
141 - 72710-212	Employer Medicare	5,554	6,000	6,365
141 - 72710-313	Contracts with Parents	6,145	7,400	12,000
141 - 72710-338	Maintenance and Repair Services - Vehicles	33,084	25,000	36,300
141 - 72710-399	Other Contracted Services	4,229	4,000	5,000
141 - 72710-412	Diesel Fuel	61,279	50,000	75,000
141 - 72710-425	Gasoline	10,116	8,500	20,000
141 - 72710-433	Lubricants	3,715	2,000	4,000
141 - 72710-450	Tires and Tubes	10,159	15,500	16,000
141 - 72710-453	Vehicle Parts	8,907	12,000	15,000
141 - 72710-524	In Service/Staff Development	1,888	1,500	2,000
141 - 72710-599	Other Charges (drug testing)	7,288	7,500	10,000
141 - 72710-729	Transportation Equipment	135,684	143,629	150,000
	Total Transportation	771,833	797,240	887,601

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914 0.4914 0.5070
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
73000	<u>Operation of Non-Instructional Services</u>			
73300	<u>Community Services</u>			
141 - 73300-105	Supervisor/Director	12,025	12,025	12,025
141 - 73300-116	Teachers	18,112	33,725	30,600
141 - 73300-162	Clerical Personnel	12,867	15,800	15,850
141 - 73300-163	Educational Assistants	40,196	34,000	31,200
141 - 73300-189	Other Salaries & Wages	11,890	9,250	10,304
141 - 73300-201	Social Security	5,270	7,250	6,082
141 - 73300-204	State Retirement	5,095	7,750	6,920
141 - 73300-210	Unemployment Compensation	14	18	30
141 - 73300-212	Employer Medicare	1,378	1,875	1,424
141 - 73300-399	Other Contracted Services	1,469	4,500	2,925
141 - 73300-422	Food Supplies	2,005	1,200	1,200
141 - 73300-429	Instructional Supplies & Materials	3,774	1,600	2,500
141 - 73300-499	Other Supplies and Materials	1,968	1,500	1,500
141 - 73300-524	Inservice/Staff Development	1,520	1,500	1,500
	Total Community Services	117,583	131,993	124,060
73400	<u>Early Education</u>			
141 - 73400-105	Supervisor/Director	8,000	8,000	8,000
141 - 73400-116	Teachers	105,999	109,999	116,000
141 - 73400-163	Educational Assistants	16,681	18,000	22,288
141 - 73400-195	Certified Substitute Teachers	-	-	625
141 - 73400-198	Non-certified Substitute Teachers	85	625	625
141 - 73400-201	Social Security	7,612	8,000	9,150
141 - 73400-204	State Retirement	7,206	10,000	11,375
141 - 73400-207	Medical Insurance	25,733	27,114	25,960
141 - 73400-210	Unemployment Compensation	6	7	15
141 - 73400-212	Employer Medicare	1,780	1,900	2,140
141 - 73400-422	Food Supplies	16	50	250
141 - 73400-429	Instructional Supplies & Materials	372	200	2,000
141 - 73400-499	Other Supplies and Materials	148	175	500
141 - 73400-524	In Service/Staff Development	14	-	500
141 - 73400-722	Regular Instructional Equipment	300	-	500
	Total Early Education	173,952	184,070	199,928
76000	<u>Capital Outlay</u>			
76100	<u>Regular Capital Outlay</u>			
141 - 76100-304	Architects	4,961	-	-
141 - 76100-399	Other Contracted Services	176,912	188,952	20,000
141 - 76100-706	Building Construction	226,952	2,229,757	1,869,894
141 - 76100-707	Building Improvements	45,733	1,268,273	600,000
141 - 76100-711	Furniture and Fixtures	4,513	16,285	5,000
	Total Regular Capital Outlay	459,071	3,703,267	2,494,894
80000	<u>Debt Service</u>			
82130	<u>Principal on Debt - Education</u>			
141 - 82130-612	Principal on Other Loans	272,140	355,900	360,300
141 - 82130-620	Debt Service Contributions to Primary Gov't	-	-	-
	Total Principal on Debt - Education	272,140	355,900	360,300
82330	<u>Interest on Debt - Education</u>			
141 - 82330-613	Interest on Other Loans	36,219	53,022	48,400
	Total Interest on Debt - Education	36,219	53,022	48,400
	Total Debt Service - Education	308,359	408,922	408,700

Hartsville/Trousdale County Government

Statement F-1

Statement of Proposed Operations

141 - General Purpose School Fund

For Fiscal Year Ending June 30, 2026

0.4914	0.4914	0.5070
1¢ = 34,285	1¢ = 35,368	1¢ = 36,529

ACCOUNT NUMBER	ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
Total Expenditures	\$ 13,793,117	\$ 17,908,195	\$ 18,482,264
Total Revenues	\$ 16,983,182	\$ 15,536,335	\$ 14,876,003
Total Expenditures	13,793,117	17,908,195	18,482,264
EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ 3,190,065	\$ (2,371,860)	\$ (3,606,261)
Estimated Other Financing Sources (Uses)			
141 - 49100 Bonds Issued	-	-	-
141 - 49200 Note Issued	-	-	-
141 - 49500 Other Loan Issued	-	-	-
141 - 49700 Insurance Recovery	13,467	-	-
141 - 49800 Transfers In	-	-	-
141 - 99100 Transfers Out	-	-	-
Total Estimated Other Financing Sources (Uses)	13,467	-	-
NET CHANGE IN FUND BALANCE	\$ 3,203,532	\$ (2,371,860)	\$ (3,606,261)
FUND BALANCE JULY 1	4,555,810	7,759,342	5,387,482
FUND BALANCE JUNE 30	\$ 7,759,342	\$ 5,387,482	\$ 1,781,221

Statement of Proposed Operations

143 - School Food Service Fund

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		ACTUAL	ESTIMATED	PROPOSED
		2023-2024	2024-2025	2025-2026
43000	<u>Charges for Current Services</u>			
141 - 43522	Adult Meals	15,826	17,500	17,000
141 - 43525	Ala Carte	38,454	41,175	40,000
	Total Charges for Current Services	54,280	58,675	57,000
44000	<u>Other Local Revenues</u>			
44100	<u>Interest Income</u>			
141 - 44165	Commodity Rebates	2,368	3,663	3,000
141 - 44170	Miscellaneous Refunds	220	10	-
	Total Recurring Items	2,588	3,673	3,000
46000	<u>State of Tennessee</u>			
141 - 46520	School Food Service	8,979	8,923	8,000
	Total State Education Funds	8,979	8,923	8,000
47100	<u>Federal Through State</u>			
141 - 47111	USDA School Lunch Program	607,091	637,000	625,000
141 - 47112	USDA Commodities	73,151	91,017	90,094
141 - 47113	Breakfast	306,050	325,000	311,000
141 - 47114	USDA - Other	54,427	28,925	40,000
	Total Federal Government	1,040,719	1,081,942	1,066,094
	Total Estimated Revenues	\$ 1,106,566	\$ 1,153,213	\$ 1,134,094

Statement of Proposed Operations

143 - School Food Service Fund

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
73000	<u>Operation of Non-Instructional Services</u>			
73100	<u>Food Service</u>			
141 - 73100-105	Supervisor/Director	19,722	14,918	15,366
141 - 73100-119	Accountant/Bookkeeper	9,477	7,700	7,930
141 - 73100-132	Materials Supervisor	17,101	22,995	23,684
141 - 73100-162	Clerical Personnel	84,465	76,269	76,269
141 - 73100-165	Cafeteria Personnel	261,343	303,500	285,568
141 - 73100-189	Other Salaries/Wages	6,350	11,000	11,000
141 - 73100-201	Social Security	23,891	27,665	25,000
141 - 73100-204	State Retirement	22,298	24,500	26,000
141 - 73100-207	Medical Insurance	70,962	83,500	79,000
141 - 73100-212	Employer Medicare	5,587	5,980	6,050
141 - 73100-332	Legal Notices	288	200	200
141 - 73100-336	Maintenance & Service (Equipment)	12,885	14,000	14,000
141 - 73100-348	Postal Charges	-	100	100
141 - 73100-399	Other Contracted Services	7,133	9,215	10,000
141 - 73100-422	Food Supplies	596,150	570,000	605,000
141 - 73100-435	Office Supplies	41	575	1,000
141 - 73100-469	USDA - Commodities	73,151	91,017	90,094
141 - 73100-499	Other Supplies and Materials	40,079	42,000	44,000
141 - 73100-524	In Service/Staff Development	667	800	1,000
141 - 73100-599	Other Charges	700	220	1,000
141 - 73100-701	Administration Equipment	2,205	768	1,500
141 - 73100-710	Food Service Equipment	187,060	1,925	2,000
	Total Food Service	1,441,555	1,308,847	1,325,761
	Total Estimated Expenditures	\$ 1,441,555	\$ 1,308,847	\$ 1,325,761
	Total Estimated Revenues	\$ 1,106,566	\$ 1,153,213	\$ 1,134,094
	Total Estimated Expenditures	1,441,555	1,308,847	1,325,761
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ (334,989)	\$ (155,634)	\$ (191,667)
49000	<u>Other Sources (non-revenue)</u>			
49700	Insurance Recovery	-	-	-
49800	Transfers In	-	-	-
	Total Other Sources	-	-	-
	NET CHANGE IN FUND BALANCE	\$ (334,989)	\$ (155,634)	\$ (191,667)
	FUND BALANCE JULY 1	733,346	398,357	242,723
	FUND BALANCE JUNE 30	\$ 398,357	\$ 242,723	\$ 51,056

Hartsville/Trousdale County, Tennessee

Statement G-1

Statement of Proposed Operations

151 - General Debt Service Fund

For Fiscal Year Ending June 30, 2026

0.1480 0.1480 0.1480
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
40000	<u>LOCAL TAXES</u>			
40100	<u>COUNTY PROPERTY TAX</u>			
151 - 40110	Current Property Tax	499,781	491,926	497,380
151 - 40115	Discount On Property Tax	(6,059)	(6,619)	(6,466)
151 - 40120	Trustee's Collections - Prior Year	7,679	9,705	10,000
151 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	3,222	1,564	3,000
151 - 40140	Interest And Penalty	1,494	1,262	1,500
	Total County Property Tax	506,117	497,838	505,414
40200	<u>COUNTY LOCAL OPTION TAXES</u>			
151 - 40266	Litigation Tax - Jail Or Workhouse	36,340	32,000	25,000
151 - 40270	Business Tax	9,818	9,850	8,000
	Total County Local Option Taxes	46,158	41,850	33,000
	Total Local Taxes	552,275	539,688	538,414
44000	<u>OTHER LOCAL REVENUES</u>			
151 - 44110	Investment Income	43,986	55,330	30,000
151 - 44170	Miscellaneous Reunds	1,360	-	-
	Total Other Governments and Citizens Groups	45,346	55,330	30,000
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
151 - 48130	Contributions	308,359	159,450	159,450
	Total Other Governments and Citizens Groups	308,359	159,450	159,450
	TOTAL REVENUES	\$ 905,980	\$ 754,468	\$ 727,864

Hartsville/Trousdale County, Tennessee

Statement G-1

Statement of Proposed Operations

151 - General Debt Service Fund

For Fiscal Year Ending June 30, 2026

0.1480 0.1480 0.1480
 1¢ =34,285 1¢ =35,368 1¢ = 36,529

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
82100	<u>PRINCIPAL ON DEBT</u>			
82110	<u>GENERAL GOVERNMENT</u>			
151 - 82110-612-CJC	Principal On Other Loans: CJC	81,192	82,386	84,376
	Total General Government Principal on Debt	81,192	82,386	84,376
82130	<u>EDUCATION</u>			
151 - 82130-612-EESI	Principal On Other Loans: EESI	122,808	124,614	127,624
151 - 82130-612-JSMS	Principal On Other Loans: JSMS	101,207	103,000	106,000
151 - 82130-612-TCES	Principal On Other Loans: TCES	-	74,368	77,211
151 - 82130-612-QSCB	Principal On Other Loans: QSCB	270,121	157,432	157,432
	Total Education Principal on Debt	494,136	459,414	468,267
	Total Principal on Debt	575,328	541,800	552,643
82200	<u>INTEREST ON DEBT</u>			
151 - 82210-613-CJC	Interest On Other Loans: CJC	47,724	50,200	46,785
	Total General Government Interest on Debt	47,724	50,200	46,785
82200	<u>INTEREST ON EDUCATION DEBT</u>			
151 - 82230-613	Interest on Other Loans Schools	30,172	-	-
151 - 82230-613-EESI	Interest on Other Loans Schools - EESI	72,185	75,900	70,762
151 - 82230-613-JSMS	Interest on Other Loans Schools - JSMS	18,149	15,346	12,495
151 - 82230-613-TCES	Interest on Other Loans Schools - TCES	20,845	36,152	32,980
151 - 82230-613-QSCB	Interest on Other Loans Schools - QSCB	122,315	122,316	122,316
	Total Education Interest on Debt	263,666	249,714	238,553
	Total Interest on Debt	311,390	299,914	285,338
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>GENERAL GOVERNMENT</u>			
151 - 82310-510	Trustee's Commission	10,801	16,800	17,500
151 - 82310-699	Other Debt Service	-	-	-
151 - 82310-699-CJC	Other Debt Service: CJC	4,792	-	-
	Total General Government	15,593	16,800	17,500
82330	<u>EDUCATION</u>			
151 - 82330-699	Other Debt Service	1,500	-	-
151 - 82330-699-EESI	Other Debt Service: EESI	5,000	-	-
151 - 82330-699-TCES	Other Debt Service: TCES	-	-	-
151 - 82330-699-QSCB	Other Debt Service: QSCB	2,018	2,020	2,020
	Total Education	8,518	2,020	2,020
	Total Other Debt Service	24,111	18,820	19,520
	TOTAL EXPENDITURES	\$ 910,829	\$ 860,534	\$ 857,501
	TOTAL REVENUES	\$ 905,980	\$ 754,468	\$ 727,864
	TOTAL EXPENDITURES	910,829	860,534	857,501
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ (4,849)	\$ (106,066)	\$ (129,637)
49000	<u>OTHER FINANCING SOURCES</u>			
151 - 49100	Bonds Issued - <i>Refunding 2016 CJC & EESI</i>	-	-	-
151 - 49800	Transfers In	122,315	133,428	133,428
	Total Other Sources (Non-Revenue)	122,315	133,428	133,428
	NET CHANGE IN FUND BALANCE	\$ 117,466	\$ 27,362	\$ 3,791
	FUND BALANCE JULY 1	561,310	678,776	706,138
	FUND BALANCE JUNE 30	\$ 678,776	\$ 706,138	\$ 709,929

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
127 - American Rescue Plan Act (General)
For Fiscal Year Ending June 30, 2026

Statement H-1

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
44000	<u>Other Local Revenues</u>			
127 - 44110	Investment Income	9,442	1,500	1,000
	Total Direct Federal Revenue	9,442	1,500	1,000
47600	<u>Direct Federal Revenue</u>			
127 - 47901	American Rescue Plan Act	-	-	-
127 - 47902	American Rescue Plan Act (LATCF)	50,000	-	-
	Total Direct Federal Revenue	50,000	-	-
	Total Revenues	\$ 59,442	\$ 1,500	\$ 1,000
50000	<u>GENERAL GOVERNMENT</u>			
127 - 54310-790	Fire Department: Other Equipment	31,809	-	-
127 - 55130-356	Ambulance / EMS: Tuition	847	1,200	22,835
127 - 58400-510	Trustee Commission	94	15	10
90000	<u>CAPITAL PROJECTS</u>			
127 - 91140-707	Public Health and Welfare Projects: Building Improve	-	123,900	-
127 - 91170-316	Public Utility Projects: Water Tower Project	1,000,000	-	-
		-	-	-
	Total Expenditures	\$ 1,032,750	\$ 125,115	\$ 22,845
	Total Revenues	\$ 59,442	\$ 1,500	\$ 1,000
	Total Expenditures	1,032,750	125,115	22,845
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	(973,308)	(123,615)	(21,845)
	NET CHANGE IN FUND BALANCE	\$ (973,308)	\$ (123,615)	\$ (21,845)
	FUND BALANCE JULY 1	1,211,743	238,435	114,820
	FUND BALANCE JUNE 30	\$ 238,435	\$ 114,820	\$ 92,975

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
128 - American Rescue Plan Act (Urban)
For Fiscal Year Ending June 30, 2026

Statement H-2

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
44000	<u>Other Local Revenues</u>			
128 - 44110	Investment Income	13,078	5,652	6,000
	Total Direct Federal Revenue	13,078	5,652	6,000
	Total Revenues	\$ 13,078	\$ 5,652	\$ 6,000
50000	<u>GENERAL GOVERNMENT</u>			
128 - 51800-790	Buildings: Other Equipment	-	79,942	-
128 - 54110-716	Sheriff: Law Enforcement Equipment	21,360	13,551	-
128 - 54110-718	Sheriff: Motor Vehicles	430,762	-	-
128 - 55130-718	Ambulance / EMS: Motor Vehicles	265,846	6,574	-
128 - 55732-718	Conv Center: Motor Vehicles	423,500	-	-
	<u>PARKS AND FAIR BOARDS</u>			
128 - 56700-590	Parks and Fair Boards: Transfers to Other Funds	-	-	180,645
	<u>TOURISM</u>			
128 - 58110-302	Tourism: Advertising	-	-	-
128 - 58110-349	Tourism: Printing, Stationery, and Forms	-	-	-
128 - 58110-399	Tourism: Other Contracted Services	-	-	-
128 - 58110-499	Tourism: Other Supplies and Materials	-	1,275	1,339
			-	-
128 - 58400-510	Other Charges: Trustee Commission	131	57	60
	Total Expenditures	\$ 1,141,599	\$ 101,398	\$ 182,044
	Total Revenues	\$ 13,078	\$ 5,652	\$ 6,000
	Total Expenditures	1,141,599	101,398	182,044
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	(1,128,521)	(95,746)	(176,044)
	NET CHANGE IN FUND BALANCE	\$ (1,128,521)	\$ (95,746)	\$ (176,044)
	FUND BALANCE JULY 1	1,655,325	526,804	431,058
	FUND BALANCE JUNE 30	\$ 526,804	\$ 431,058	\$ 255,014

Statement of Proposed Operations

Water and Sewer Department

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGETED 2024-2025	PROPOSED 2025-2026
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>GENERAL SERVICE CHARGES</u>			
204 - 43190	Other General Service Charges	1,111,480	1,137,709	1,166,152
204 - 43191	Water Sales	2,704,457	2,785,250	2,854,881
204 - 43193	Water Tap Sales	265,193	349,486	358,223
204 - 43194	Service Charges	283,430	383,385	392,969
	Total Charges for Current Services	4,364,560	4,655,830	4,772,225
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>RECURRING ITEMS</u>			
204 - 44110	Investment Income	93,332	67,765	69,459
204 - 44120	Lease/Rentals	6,600	7,380	-
	Total Other Local Revenues	99,932	75,145	69,459
44500	<u>NONRECURRING ITEMS</u>			
204 - 44570	Contributions	50	4,587	4,587
	Total Nonrecurring Items	50	4,587	4,587
	TOTAL REVENUES	4,464,542	4,735,562	4,846,271

Statement of Proposed Operations

Water and Sewer Department

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGETED 2024-2025	PROPOSED 2025-2026
OPERATING EXPENDITURES				
55900	<u>OTHER PUBLIC HEALTH AND WELFARE</u>			
204 - 55900-105	Supervisor/Director	87,249	91,399	95,969
204 - 55900-162	Clerical Personnel	222,362	235,266	247,029
204 - 55900-187	Overtime Pay	135,788	192,431	202,053
204 - 55900-189	Other Salaries And Wages	716,595	770,976	809,525
204 - 55900-191	Board And Committee Members Fees	2,150	4,800	6,000
204 - 55900-196	In-Service Training	10,486	7,500	7,575
204 - 55900-201	Social Security	80,991	96,178	105,328
204 - 55900-204	Pensions	56,785	63,275	79,337
204 - 55900-207	Medical Insurance	127,554	148,136	151,200
204 - 55900-301	Accounting Services	-	4,172	4,172
204 - 55900-307	Communication	31,317	27,306	28,944
204 - 55900-317	Data Processing Services	72,681	70,559	71,264
204 - 55900-320	Dues And Memberships	4,546	2,738	2,765
204 - 55900-321	Egineering Services	58,832	62,620	63,246
204 - 55900-332	Legal Notices, Recording, and Court Costs	4,159	2,269	2,292
204 - 55900-335	Maintenance And Repair Services Buildings	7,813	1,094	1,105
204 - 55900-336	Maintenance And Repair Services Equipment	172,720	152,255	153,778
204 - 55900-337	Maintenance And Repair Services Office Equip	-	9,219	9,219
204 - 55900-338	Maintenance And Repair Services Vehicles	22,552	20,793	21,833
204 - 55900-348	Postal Charges	860	917	992
204 - 55900-355	Travel	729	832	840
204 - 55900-359	Disposal Fees	8,538	8,713	9,585
204 - 55900-361	Permits	5,488	6,208	6,271
204 - 55900-399	Other Contracted Services	45,979	50,154	65,200
204 - 55900-415	Electricity	302,785	307,535	338,289
204 - 55900-425	Gasoline	46,371	49,394	49,888
204 - 55900-434	Natural Gas	6,462	6,601	6,667
204 - 55900-435	Office Supplies	2,228	2,449	2,474
204 - 55900-450	Tires & Tubes	6,604	4,944	4,993
204 - 55900-463	Testing	28,333	31,582	31,898
204 - 55900-468	Chemicals	198,277	184,015	185,855
204 - 55900-499	Other Supplies And Material	589,236	562,536	568,161
204 - 55900-506	Liability Insurance	103,743	100,942	101,952
204 - 55900-514	Depreciation	765,970	1,031,125	1,031,125
204 - 55900-599	Other Charges	56,295	41,554	41,970
204 - 55900-719	Office Equipment	3,067	2,401	2,425
Total Operating Expenses		3,985,545	4,354,888	4,511,219
NONOPERATING EXPENDITURES				
80000	<u>Debt Service</u>			
82210-613	Interest on Other Loans	119,117	189,573	189,573
82300-699	Other Debt Service	-	-	1,764
Total Nonoperating Expenses		119,117	189,573	191,337
TOTAL EXPENDITURES		4,104,662	4,544,461	4,702,556

Statement of Proposed Operations

Water and Sewer Department

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER	ACTUAL 2023-2024	BUDGETED 2024-2025	PROPOSED 2025-2026
TOTAL REVENUES	4,464,542	4,735,562	4,846,271
TOTAL EXPENDITURES	4,104,662	4,544,461	4,702,556
EXCESS (DEFICIENCY) OF REVENUES OVER EXP	359,880	191,101	143,715
NET CHANGE IN FUND BALANCE	359,880	191,101	143,715
NET POSITION JULY 1	5,502,984	5,862,864	6,053,965
NET POSITION JUNE 30	5,862,864	6,053,965	6,197,680

Hartsville/Trousdale County Government - Urban Services
 Statement of Proposed Operations - Urban Services
 For Fiscal Year Ending June 30, 2026

Statement I

Fund	Estimated Beginning Fund Balance 7/1/2025	Estimated Revenue	Other Financing Sources	Transfers from Other Funds	Total Estimated Available Funds	Estimated Expenditures	Transfers to other Funds	Total Appropriations	Estimated Ending Fund Balance 6/30/2026	Net Change Excess / (Deficiency)
111 Urban Services	\$ 1,845,082	\$ 3,933,418	\$ -	\$ -	\$ 5,778,501	\$ 4,466,000	\$ -	\$ 4,466,000	\$ 1,312,500	\$ (532,582)
	\$ 1,845,082	\$ 3,933,418	\$ -	\$ -	\$ 5,778,501	\$ 4,466,000	\$ -	\$ 4,466,000	\$ 1,312,500	

Fund	Estimated Beginning Cash Balance 7/1/2025	Estimated Revenue	Other Financing Sources	Transfers from Other Funds	Total Estimated Receipts	Estimated Expenditures	Transfers to other Funds	Total Appropriations	Estimated Ending Cash Balance 6/30/2026	Ending Cash as a % of Expenditures
111 Urban Services	\$ 1,750,931	\$ 3,933,418	\$ -	\$ -	\$ 5,684,349	\$ 4,466,000	\$ -	\$ 4,466,000	\$ 1,218,349	27.3%
	\$ 1,750,931	\$ 3,933,418	\$ -	\$ -	\$ 5,684,349	\$ 4,466,000	\$ -	\$ 4,466,000	\$ 1,218,349	

Hartsville/Trousdale County Government - Urban Services
 Statement of Estimated Revenue from Current Property Taxes
 2025 Assessments Based Upon Estimated Assessed Valuation

Statement J

\$ 85,939,000

Fund	2025 Tax Rate	Amount of Tax Levy	Reserve for Delinquency 8 per cent	Net Estimated Collection of Taxes
111 Urban Services	\$ 0.6731	\$ 578,455	\$ 46,276	\$ 532,179

Urban Services - 1¢ = \$ 8,594

Statement of Proposed Operations

111 - Urban Services Fund

For Fiscal Year Ending June 30, 2026

0.6731 0.6731 0.6731
 1¢ = 7,595 1¢ = 8,130 1¢ = 8,398

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
40000	<u>LOCAL TAXES</u>			
40100	<u>COUNTY PROPERTY TAX</u>			
111 - 40110	Current Property Tax	492,548	512,942	532,179
111 - 40115	Discount On Property Tax	(5,070)	(6,182)	(7,983)
111 - 40120	Trustee's Collections - Prior Year	15,836	19,733	12,955
111 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	9,601	4,513	5,000
111 - 40140	Interest And Penalty	2,772	3,246	2,000
40200	<u>COUNTY LOCAL OPTION TAXES</u>			
111 - 40290	Other County Local Option Taxes	42,257	42,257	35,000
111 - 40390	Other Statutory Local Taxes	55,168	62,454	55,000
	Total Local Taxes	613,112	638,964	634,151
41000	<u>LICENSES AND PERMITS</u>			
111 - 41140	Cable TV Franchise	15,860	14,950	15,000
111 - 41520	Building Permits	57,675	79,118	75,000
	Total Licenses and Permits	73,535	94,068	90,000
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
40100	<u>GENERAL SERVICE CHARGES</u>			
111 - 43107	Residential Waste Collection Charge	217,520	250,200	273,000
	Total Charges for Current Services	217,520	250,200	273,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>RECURRING ITEMS</u>			
111 - 44130	Sale Of Materials And Supplies	200	1,000	500
	Total Other Local Revenues	200	1,000	500
46000	<u>STATE OF TENNESSEE</u>			
111 - 46210	Law Enforcement Training Programs	2,400	4,000	-
111 - 46490	Other Public Works Grant	-	72,135	607,767
111 - 46840	Alcoholic Beverage Tax	28,794	28,975	28,000
111 - 46970	State Shared Sales Tax - Cities	305,831	331,235	300,000
111 - 46980	Other State Grants	-	-	2,000,000
	Total State of Tennessee	337,025	436,345	2,935,767
47000	<u>FEDERAL GOVERNMENT</u>			
111 - 47590	Other Federal through State	76,874	-	-
	Total Federal Government	76,874	-	-
	TOTAL REVENUES	\$ 1,318,266	\$ 1,420,577	\$ 3,933,418

Statement of Proposed Operations

111 - Urban Services Fund

For Fiscal Year Ending June 30, 2026

0.6731
1¢ = 7,595

0.6731
1¢ = 8,130

0.6731
1¢ = 8,398

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
54000	<u>PUBLIC SAFETY</u>			
54110	<u>SHERIFF'S DEPARTMENT</u>			
111 - 54110-106	Deputy(les)	270,201	287,912	271,000
111 - 54110-140	Salary Supplements	2,400	4,000	-
111 - 54110-148	Dispatchers/Radio Operators	110,272	114,098	127,500
111 - 54110-187	Overtime Pay	53,904	45,251	50,000
111 - 54110-201	Social Security	26,838	27,978	27,807
111 - 54110-204	State Retirement	24,633	28,390	34,583
111 - 54110-207	Medical Insurance	53,647	62,270	53,466
111 - 54110-212	Employer Medicare	6,277	6,543	6,503
111 - 54110-307	Communication	1,633	2,040	2,500
111 - 54110-320	Dues and Memberships	-	-	150
111 - 54110-322	Evaluation and Testing	-	630	600
111 - 54110-334	Maintenance Agreements	21,608	23,449	25,000
111 - 54110-338	Maintenance And Repair Services-Vehicles	10,726	8,219	10,000
111 - 54110-349	Printing, Stationery and Forms	-	-	5,000
111 - 54110-355	Travel	-	250	1,500
111 - 54110-425	Gasoline	15,443	7,389	15,000
111 - 54110-451	Uniforms	691	3,388	5,000
111 - 54110-499	Other Supplies and Materials	-	125	500
111 - 54110-524	In Service/Staff Development	-	-	3,000
111 - 54110-708	Communication Equipment	3,196	3,197	3,500
111 - 54110-716	Law Enforcement Equipment	1,095	-	30,000
111 - 54110-718	Motor Vehicles	13,004	-	65,000
	Total Sheriff's Dept	615,568	625,130	737,609
54310	<u>Volunteer Fire Department</u>			
111 - 54310-425	Gasoline	133	400	5,000
111 - 54310-499	Other Supplies And Materials	1,216	2,500	10,000
111 - 54310-790	Other Equipment	3,528	-	-
	Total Fire Prevention	4,877	2,900	15,000
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55731	<u>WASTE PICK-UP</u>			
111 - 55731-105	Supervisor/Director	28,962	30,115	30,950
111 - 55731-147	Truck Drivers	86,700	68,271	97,000
111 - 55731-149	Laborers	60,772	12,470	78,000
111 - 55731-187	Overtime Pay	6,829	4,507	6,000
111 - 55731-201	Social Security	11,083	7,153	13,141
111 - 55731-204	State Retirement	9,102	6,922	13,035
111 - 55731-207	Medical Insurance	19,149	7,476	38,190
111 - 55731-212	Employer Medicare	2,592	1,673	3,073
111 - 55731-322	Evaluation And Testing	65	160	500
111 - 55731-336	Maintenance And Repair Services-Equipment	-	-	1,000
111 - 55731-338	Maintenance And Repair Services-Vehicles	8,837	5,000	10,000
111 - 55731-359	Disposal Fees	35,190	39,382	70,000
111 - 55731-425	Gasoline	8,387	3,032	25,000
111 - 55731-499	Other Supplies And Materials	22	50	500
111 - 55731-718	Motor Vehicles	-	385,000	-
	Total Waste Pickup	277,690	571,210	386,389
56700	<u>PARKS AND FAIR BOARDS</u>			
111 - 56700-724	Site Development	350,000	-	-
	Total Parks and Fair Board	350,000	-	-

Statement of Proposed Operations

111 - Urban Services Fund

For Fiscal Year Ending June 30, 2026

0.6731
1¢ = 7,595

0.6731
1¢ = 8,130

0.6731
1¢ = 8,398

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	PROPOSED 2025-2026
56900	<u>OTHER SOCIAL, CULTURAL, AND REC</u>			
111 - 56900-499	Other Supplies and Materials	-	32,320	20,000
111 - 56900-599	Other Services	5,500	6,500	7,000
	Total Other Social Cultural and Recreational	5,500	38,820	27,000
58400	<u>OTHER CHARGES</u>			
111 - 58400-415	Electricity	60,619	61,279	70,000
111 - 58400-499	Other Supplies and Materials	-	500	500
111 - 58400-506	Liability Insurance	16,669	27,896	30,000
111 - 58400-510	Trustee's Commission	17,614	16,441	20,000
111 - 58400-513	Workman's Compensation Insurance	14,717	14,908	17,000
111 - 58400-599	Other Charges	120	-	500
111 - 58400-724	Site Development	2,644	2,800	-
111 - 58400-728	Traffic Control Equipment	7,410	108,000	35,000
	Total Other Charges	119,793	231,824	173,000
58600	<u>EMPLOYEE BENEFITS</u>			
111 - 58600-204	State Retirement	2,738	3,200	5,000
	Total Employee Benefits	2,738	3,200	5,000
60000	<u>HIGHWAYS</u>			
62000	<u>HIGHWAY AND BRIDGE MAINTENANCE</u>			
111 - 62000-404	Asphalt-Hot Mix	27,560	25,000	100,000
	Total Highway and Bridge Maintenance	27,560	25,000	100,000
90000	<u>CAPITAL PROJECTS</u>			
91150	<u>SOCIAL, CULTURAL, AND RECREATION PROJECTS</u>			
111 - 91150-309-CCF	Contracts with Other Gov Agencies	-	-	2,317,000
111 - 91150-791	Other Construction - Sidewalks	-	-	40,000
91200	<u>HIGHWAY AND STREET CAPITAL PROJECTS</u>			
111 - 91200-332	Legal Notices, Recording, and Court Costs	93	93	250
111 - 91200-399	Other Contracted Services	98,262	-	-
111 - 91200-791	Other Construction	-	80,150	664,752
	Total Capital Projects	98,355	80,243	3,022,002
TOTAL EXPENDITURES		\$ 1,502,081	\$ 1,578,327	\$ 4,466,000
TOTAL REVENUES		\$ 1,318,266	\$ 1,420,577	\$ 3,933,418
TOTAL EXPENDITURES		1,502,081	1,578,327	4,466,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (183,815)	\$ (157,750)	\$ (532,582)
49000	<u>OTHER FINANCING SOURCES</u>			
111 - 49700	Insurance Recovery	-	-	-
111 - 49800	Transfers In	-	-	-
111 - 99100-590	Transfer to Other Funds	-	-	-
	Total Other Financing Sources	-	-	-
NET CHANGE IN FUND BALANCE		\$ (183,815)	\$ (157,750)	\$ (532,582)
FUND BALANCE JULY 1		2,186,647	2,002,832	1,845,082
FUND BALANCE JUNE 30		\$ 2,002,832	\$ 1,845,082	\$ 1,312,500