

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

Landon Gulley, Chair
Bubba Gregory, Vice Chair
Amy Thomas, Secretary (NVM)

Beverly Atwood
Will Dennis
Jerry Ford

Chris Gregory
Lesley Overman

BUDGET HEARING SCHEDULE

WEEK 1 | MAY 12TH – 14TH

Monday | May 12, 2025 | 6pm

COMMUNITY CENTER

- **Overview of Proposed Budget**
 - Estimated Tax Revenues
 - Ending Fund Balances
- **Debt Services Fund 151**
- **General Fund** (*Miscellaneous*)
 - Beer Board (51220)
 - County Attorney (51400)
 - Archives (51910)
 - Data Processing (52600)
 - Community Dev (58190)
 - Other Charges (58400)
 - Non-Profit Contrib (58900)
- **Urban Services** (*Miscellaneous*)

Tuesday | May 13, 2025 | 6pm

➤ **General Fund Offices**

- County Commission (51100)
- County Mayor (51300)
- Election Commission (51500)
- Register of Deeds (51600)
- Planning Office (51720)
- Property Assessor (52300)
- County Trustee (52400)
- County Clerk (52500)
- Veterans' Services (58300)
- Circuit Court (53100)
- General Sessions (53300)
- Chancery Court (53400)
- Judicial Commissioners (53700)
- Juvenile Services (54240)
- Local Health Dept (55110)
- Litter Program (55720)
- Senior Center (56100, 56300)
- Library (56500)
- UT Ag Extension (57100)

Wednesday | May 14, 2025 | 6pm

➤ **PUBLIC WORKS**

General Fund 101

- County Buildings (51800)
- Animal Shelter (55120)
- Parks (56700)

Urban Services 111

- Waste Pickup (111-55731)

Solid Waste 116

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BUDGET HEARING SCHEDULE

WEEK 2 | MAY 20TH – 22ND

Tuesday | May 20, 2025 | 6pm

- **Schools Fund 141**

Wednesday | May 21, 2025 | 6pm

- **SHERIFF DEPARTMENTS**
 - General Fund 101**
 - Courtroom Security (53920)
 - Patrol (54110)
 - School Resource Officers (54120)
 - Drug Enforcement (54150)
 - Jail (54210)
 - Workhouse (54220)
 - Urban Services Fund 111**
 - Patrol (54110)
- **County Drug Fund 122**

Thursday | May 22, 2025 | 6pm

- **Water & Sewer Dept**
- **Highway Fund 131**
- **Emergency Services**
 - Rescue Squad (101-54420)
 - Emergency Mgmt (101-54490)
 - Vol Fire Dept (101/111-54310)
- Ambulance Fund 118

Wednesday, May 28, 2025 | 6pm

if needed

- **Final Review**
 - **ARPA Funding (127, 128)**
 - Revenues
 - Ending Fund Balances
 - *Wrap up any loose ends.*

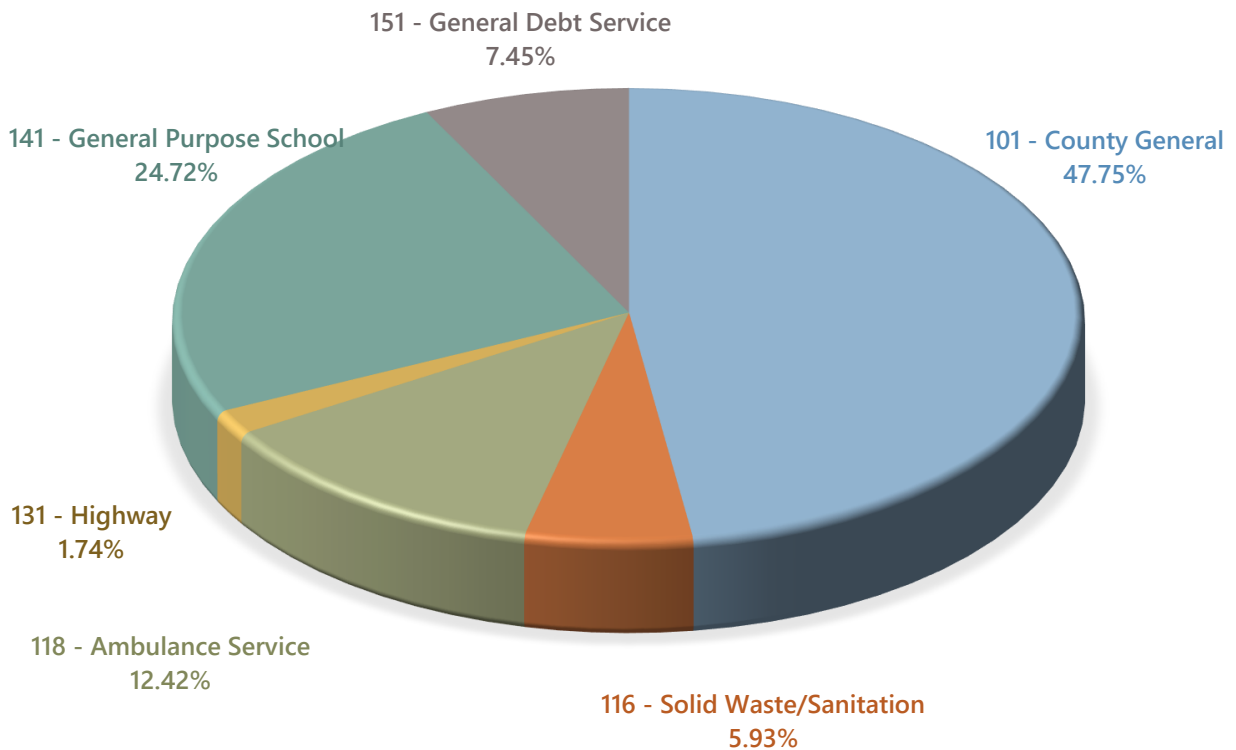
Hartsville/Trousdale County Government
Statement of Estimated Revenue from Current Property Taxes
2025 Assessments Based Upon Estimated Assessed Valuation

Statement B
\$ 361,957,075

Fund	2025 Tax Rate	% of Tax Rate	Amount of Tax Levy	Reserve for Delinquency	Net Estimated Collection of Taxes
101 - County General	\$ 0.9491	47.75%	\$ 3,435,335	\$ 274,827	\$ 3,160,508
116 - Solid Waste/Sanitation	0.1179	5.93%	426,747	34,140	392,608
118 - Ambulance Service	0.2468	12.42%	893,310	71,465	821,845
131 - Highway	0.0345	1.74%	124,875	9,990	114,885
141 - General Purpose School	0.4914	24.72%	1,778,657	142,288	1,636,370
151 - General Debt Service	0.1480	7.45%	535,696	42,856	492,841
Total	\$ 1.9877		\$ 7,194,621	\$ 575,565	\$ 6,619,056

General Fund -1¢ = \$ 36,196

2026 TAX LEVY RATIO FOR COUNTY GENERAL SERVICES



INCREASE EXCLUDES 131, 141, 151 AND DISTRIBUTED AMONGST 101, 116, 118

		10%	25%	38%	50%
		+ 0.20	+ 0.50	+ 0.75	+ 1.00
	1.9877	2.1877	2.4877	2.7377	2.9877
Fund	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes
101 - County General	\$ 3,160,508	\$ 3,692,751	\$ 4,491,120	\$ 5,156,424	\$ 5,821,730
116 - Solid Waste/Sanitation	392,608	443,671	520,266	584,096	647,924
118 - Ambulance Service	821,845	904,538	1,028,578	1,131,944	1,235,311
131 - Highway	114,885	114,885	114,885	114,885	114,885
141 - General Purpose School	1,636,365	1,636,365	1,636,365	1,636,365	1,636,365
151 - General Debt Service	492,841	492,841	492,841	492,841	492,841
Total	\$ 6,619,051	\$ 7,285,052	\$ 8,284,054	\$ 9,116,555	\$ 9,949,056
<i>Difference</i>		\$ 666,000	\$ 1,665,003	\$ 2,497,504	\$ 3,330,005

INCREASE DISTRIBUTED AMONGST ALL FUNDS

		10%	25%	38%	50%
		+ 0.20	+ 0.50	+ 0.75	+ 1.00
	1.9877	2.1877	2.4877	2.7377	2.9877
Fund	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes	Net Estimated Collection of Taxes
101 - County General	\$ 3,160,508	\$ 3,478,514	\$ 3,955,524	\$ 4,353,032	\$ 4,750,540
116 - Solid Waste/Sanitation	392,608	432,111	491,367	540,747	590,126
118 - Ambulance Service	821,845	904,538	1,028,578	1,131,944	1,235,311
131 - Highway	114,885	126,445	143,784	158,234	172,683
141 - General Purpose School	1,636,365	1,801,014	2,047,987	2,253,798	2,459,610
151 - General Debt Service	492,841	542,430	616,813	678,800	740,786
Total	\$ 6,619,051	\$ 7,285,052	\$ 8,284,054	\$ 9,116,555	\$ 9,949,056
<i>Difference</i>		\$ 666,001	\$ 1,665,003	\$ 2,497,504	\$ 3,330,005

**PROPERTY TAX INCREASE
EFFECT ON TAX PAYERS**

Proposed increase \$ 0.20

County				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	1.9377	1.9377	1.9377	1.9377
	\$ 726.64	\$ 968.85	\$ 1,211.06	\$ 1,453.28
w/ Proposed Increase	2.1377	2.1377	2.1377	2.1377
	\$ 801.64	\$ 1,068.85	\$ 1,336.06	\$ 1,603.28
Difference	\$ 75.00	\$ 100.00	\$ 125.00	\$ 150.00

City				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	2.6108	2.6108	2.6108	2.6108
<i>1.9377 + 0.6809</i>	\$ 979.05	\$ 1,305.40	\$ 1,631.75	\$ 1,958.10
w/ Proposed Increase	2.8108	2.8108	2.8108	2.8108
	\$ 1,054.05	\$ 1,405.40	\$ 1,756.75	\$ 2,108.10
Difference	\$ 75.00	\$ 100.00	\$ 125.00	\$ 150.00

Proposed increase \$ 0.50

County				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	1.9377	1.9377	1.9377	1.9377
	\$ 726.64	\$ 968.85	\$ 1,211.06	\$ 1,453.28
w/ Proposed Increase	2.4377	2.4377	2.4377	2.4377
	\$ 914.14	\$ 1,218.85	\$ 1,523.56	\$ 1,828.28
Difference	\$ 187.50	\$ 250.00	\$ 312.50	\$ 375.00

City				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	2.6108	2.6108	2.6108	2.6108
<i>1.9377 + 0.6809</i>	\$ 979.05	\$ 1,305.40	\$ 1,631.75	\$ 1,958.10
w/ Proposed Increase	3.1108	3.1108	3.1108	3.1108
	\$ 1,166.55	\$ 1,555.40	\$ 1,944.25	\$ 2,333.10
Difference	\$ 187.50	\$ 250.00	\$ 312.50	\$ 375.00

**PROPERTY TAX INCREASE
EFFECT ON TAX PAYERS**

Proposed increase \$ 0.75

County				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	1.9877	1.9877	1.9877	1.9877
	\$ 745.39	\$ 993.85	\$ 1,242.31	\$ 1,490.78
w/ Proposed Increase	2.7377	2.7377	2.7377	2.7377
	\$ 1,026.64	\$ 1,368.85	\$ 1,711.06	\$ 2,053.28
Difference	\$ 281.25	\$ 375.00	\$ 468.75	\$ 562.50
City				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	2.6108	2.6108	2.6108	2.6108
<i>1.9377 + 0.6809</i>	\$ 979.05	\$ 1,305.40	\$ 1,631.75	\$ 1,958.10
w/ Proposed Increase	3.3608	3.3608	3.3608	3.3608
	\$ 1,260.30	\$ 1,680.40	\$ 2,100.50	\$ 2,520.60
Difference	\$ 281.25	\$ 375.00	\$ 468.75	\$ 562.50

Proposed increase \$ 1.00

County				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	1.9877	1.9877	1.9877	1.9877
	\$ 745.39	\$ 993.85	\$ 1,242.31	\$ 1,490.78
w/ Proposed Increase	2.9877	2.9877	2.9877	2.9877
	\$ 1,120.39	\$ 1,493.85	\$ 1,867.31	\$ 2,240.78
Difference	\$ 375.00	\$ 500.00	\$ 625.00	\$ 750.00
City				
Appraised Value	\$ 150,000.00	\$ 200,000.00	\$ 250,000.00	\$ 300,000.00
Assessed Value	\$ 37,500.00	\$ 50,000.00	\$ 62,500.00	\$ 75,000.00
Estimated Rate	2.6108	2.6108	2.6108	2.6108
<i>1.9377 + 0.6809</i>	\$ 979.05	\$ 1,305.40	\$ 1,631.75	\$ 1,958.10
w/ Proposed Increase	3.6108	3.6108	3.6108	3.6108
	\$ 1,354.05	\$ 1,805.40	\$ 2,256.75	\$ 2,708.10
Difference	\$ 375.00	\$ 500.00	\$ 625.00	\$ 750.00

SUMMARY OF PROPOSED SALARY INCREASES ALL FUNDS

BENEFITS		No Increase				
		w/ ADJ	2.5%	3%	5%	10%
		6,399,001	6,517,520	6,541,543	6,637,631	6,877,853
SSA	6.20%	396,738	404,086	405,576	411,533	426,427
Medicare	1.45%	92,786	94,504	94,852	96,246	99,729
TCRS	6.14%	392,899	400,176	401,651	407,551	422,300
<i>Total Benefits</i>		882,422	898,766	902,079	915,329	948,456
Total Salary w/ Benefits		7,281,423	7,416,286	7,443,621	7,552,961	7,826,309
<i>Difference from no Inc</i>		0	134,863	162,198	271,537	544,886
<i>1¢ = 36,195</i>			3.73	4.48	7.50	15.05

FUND FUNCTION	# EMP	No Increase				
		w/ ADJ	2.5%	3%	5%	10%
101	104	4,584,419	4,662,188	4,678,060	4,741,549	4,900,271
111	14	601,475	614,646	617,280	627,817	654,158
116	14	360,468	367,981	369,484	375,494	390,521
118	18	852,639	872,705	876,718	892,771	932,903
Grand Total	150	6,399,001	6,517,520	6,541,543	6,637,631	6,877,853

**SUMMARY OF PROPOSED SALARY INCREASES
FUND 101**

BENEFITS		No Increase				
		w/ ADJ	2.5%	3%	5%	10%
		4,584,421	4,663,782	4,679,654	4,743,143	4,901,865
SSA	6.20%	284,234	289,154	290,139	294,075	303,916
Medicare	1.45%	66,474	67,625	67,855	68,776	71,077
TCRS	6.14%	281,483	286,356	287,331	291,229	300,975
<i>Total Benefits</i>		632,192	643,136	645,324	654,079	675,967
Total Salary w/ Benefits		5,216,613	5,306,918	5,324,979	5,397,222	5,577,832
<i>Difference from no Inc</i>		0	90,305	108,366	180,610	361,219
<i>1¢ = 36,195</i>			2.49	2.99	4.99	9.98

FUND	#	No Increase				
FUNCTION	EMP	w/ ADJ	2.5%	3%	5%	10%
101						
51300	5	271,988	275,836	276,606	279,684	287,380
51500	2	95,287	95,675	95,753	96,063	96,840
51600	2	118,936	119,695	119,846	120,453	121,969
51720	2	91,535	92,998	93,290	94,460	97,385
51800	2	42,609	43,600	43,798	44,591	46,573
52300	3	133,905	133,905	133,905	133,905	133,905
52400	3	141,714	141,714	141,714	141,714	141,714
52500	3	154,983	156,642	156,974	158,301	161,620
53100	3	165,799	167,729	168,114	169,658	173,518
53300	1	117,013	117,013	117,013	117,013	117,013
53400	2	120,471	121,268	121,427	122,064	123,657
53700	2	43,200	43,200	43,200	43,200	43,200
53920	4	109,439	112,175	112,722	114,911	120,383
54110	24	1,262,276	1,289,044	1,294,397	1,315,812	1,369,348
54120	3	158,887	162,859	163,653	166,831	174,775
54150	1	61,714	63,256	63,565	64,799	67,885
54210	21	856,196	873,388	876,827	890,581	924,966
54220	2	82,777	84,846	85,260	86,916	91,054
54240	1	40,061	41,062	41,263	42,064	44,067
54490	1	78,853	80,824	81,218	82,795	86,738
55120	1	29,224	29,955	30,101	30,685	32,146
55720	2	26,656	27,323	27,456	27,989	29,322
56100	3	69,165	70,894	71,240	72,623	76,082
56300	1	35,818	36,713	36,892	37,608	39,399
56500	3	98,899	101,371	101,866	103,844	108,789
56700	5	129,087	131,668	132,184	134,249	139,411
57500	1	31,000	31,775	31,930	32,550	34,100
58300	1	16,931	17,354	17,439	17,778	18,624
Grand Total	104	4,584,421	4,663,782	4,679,654	4,743,143	4,901,865

SUMMARY OF PROPOSED SALARY INCREASES SHERIFF EMPLOYEES

BENEFITS		No Increase				
		w/ ADJ	2.5%	3%	5%	10%
		2,992,105	3,056,671	3,069,584	3,121,237	3,250,369
SSA	6.20%	185,510	189,514	190,314	193,517	201,523
Medicare	1.45%	43,386	44,322	44,509	45,258	47,130
TCRS	6.14%	183,715	187,680	188,472	191,644	199,573
<i>Total Benefits</i>		412,611	421,515	423,296	430,419	448,226
Total Salary w/ Benefits		3,404,716	3,478,186	3,492,879	3,551,655	3,698,594
<i>Difference from no Inc</i>		0	73,470	88,164	146,939	293,878
<i>1¢ = 36,195</i>			2.03	2.44	4.06	8.12

FUND	#	No Increase				
FUNCTION	EMP	w/ ADJ	2.5%	3%	5%	10%
101						
53920	4	109,439	112,175	112,722	114,911	120,383
54110	24	1,262,276	1,289,044	1,294,397	1,315,812	1,369,348
54120	3	158,887	162,859	163,653	166,831	174,775
54150	1	61,714	63,256	63,565	64,799	67,885
54210	21	856,196	873,388	876,827	890,581	924,966
54220	2	82,777	84,846	85,260	86,916	91,054
57500	1	31,000	31,775	31,930	32,550	34,100
58300	1	16,931	17,354	17,439	17,778	18,624
111						
54110	8	412,886	421,973	423,790	431,059	449,232
Grand Total	65	2,992,105	3,056,671	3,069,584	3,121,237	3,250,369

SUMMARY OF PROPOSED SALARY INCREASES EMA / EMS EMPLOYEES

BENEFITS		No Increase				
		w/ ADJ	2.5%	3%	5%	10%
		931,492	953,529	957,936	975,566	1,019,641
SSA	6.20%	57,752	59,119	59,392	60,485	63,218
Medicare	1.45%	13,507	13,826	13,890	14,146	14,785
TCRS	6.14%	57,194	58,547	58,817	59,900	62,606
<i>Total Benefits</i>		128,453	131,492	132,099	134,531	140,608
Total Salary w/ Benefits		1,059,944	1,085,020	1,090,036	1,110,097	1,160,249
<i>Difference from no Inc</i>		<i>0</i>	<i>25,076</i>	<i>30,091</i>	<i>50,152</i>	<i>100,305</i>
<i>1¢ = 36,195</i>			<i>0.69</i>	<i>0.83</i>	<i>1.39</i>	<i>2.77</i>

FUND FUNCTION	# EMP	No Increase w/ ADJ	2.5%	3%	5%	10%
101						
54490	1	78,853	80,824	81,218	82,795	86,738
118						
55130						
55130-131	12	763,368	782,453	786,269	801,537	839,705
55130-162	1	39,270	40,252	40,449	41,234	43,197
55130-169	5	50,000	50,000	50,000	50,000	50,000
Grand Total	19	931,492	953,529	957,936	975,566	1,019,641

FUND 101

	Budgeted FY25	Budgeted FY26	Difference
REVENUES			
40100 Local Taxes	4,787,202	5,279,600	492,398
41000 Licenses and Permits	146,100	165,100	19,000
42000 FINES FORFEITURES AND PENALTIES	77,100	77,300	200
43100 Charges for Current Services	51,600	55,150	3,550
44000 Other Local Revenues	270,900	374,000	103,100
45500 Fees in Lieu of Salary	558,000	609,000	51,000
46000 State of Tennessee Grants	1,006,597	749,724	(256,873)
47000 Federal Government Funding	2,205,088	2,023,129	(181,959)
48000 Other Government and Citizens Groups	21,750	15,000	(6,750)
TOTAL REVENUES	9,124,337	9,348,003	223,666

FUND 101**EXPENSES**

	Budgeted FY25	Budgeted FY26	Difference
51100 County Commission	115,885	107,653	(8,233)
51220 Beer Board	1,792	1,792	-
51300 County Mayor	449,987	440,909	(9,078)
51400 County Attorney	82,000	52,000	(30,000)
51500 Election Commission	178,459	175,261	(3,199)
51600 Register of Deeds	169,583	174,367	4,785
51720 Planning	230,423	222,829	(7,594)
51800 County Buildings	371,090	353,361	(17,729)
51910 Preservation of Records	5,650	7,650	2,000
52300 Property Assessor's Office	174,345	188,558	14,213
52400 County Trustee's Office	176,138	203,834	27,696
52500 County Clerk's Office	201,221	205,278	4,057
52600 Data Processing	150,000	145,000	(5,000)
53100 Circuit Court	238,111	241,414	3,303
53300 General Sessions Court	145,828	152,601	6,773
53400 Chancery Court	162,508	166,813	4,305
53700 Judicial Commissioners	48,765	50,057	1,292
53920 Courtroom Security	170,669	157,735	(12,934)
54110 Sheriff's Department	2,116,007	2,334,076	218,069
54120 Special Patrol - School Resource Officers	236,741	248,444	11,703
54150 Drug Enforcement	83,066	82,173	(892)
54160 Administration of the Sexual Offender Program	4,400	4,400	-
54210 Jail	1,648,659	1,608,574	(40,086)
54220 Workhouse	129,108	187,752	58,644
54240 Juvenile Services	57,054	57,054	-
54310 Fire Prevention and Control	459,817	184,217	(275,600)
54420 Rescue Squad	98,526	57,626	(40,900)
54490 Other Emergency Management	108,575	94,448	(14,127)
54610 County Coroner/Medical Examiner	39,000	23,200	(15,800)
55110 Local Health Center	32,600	32,600	-
55120 Animal Shelter	64,960	54,091	(10,869)
55170 Alcohol and Drug Programs	83,980	8,980	(75,000)
55720 Sanitation Education/Information	44,200	44,200	-
56100 Adult Activities	85,881	80,491	(5,390)
56300 Senior Citizens Assistance	53,651	49,087	(4,564)
56500 Libraries	166,663	164,240	(2,423)
56700 Parks and Fair Boards	355,368	359,190	3,822
57100 Agricultural Extension Service	79,673	92,130	12,457
57500 Soil Conservation	59,018	60,550	1,532
58190 Other Economic and Community Development	1,495,456	1,398,606	(96,850)
58300 Veterans Services	20,831	20,181	(650)
58400 Other Charges	467,800	514,400	46,600
58600 Employee Benefits	5,500	15,000	9,500
58900 Miscellaneous	49,000	48,500	(500)
91150 Capital Projects - LPRG, Health Dept	1,463,572	703,775	(759,797)
Total Budgeted Expenses	12,581,559	11,575,095	(1,006,464)

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
40000	<u>LOCAL TAXES</u>					
40100	<u>COUNTY PROPERTY TAX</u>					
101 - 40110	Current Property Tax	3,189,532	3,088,249	3,226,660	3,160,508	1¢ = 36,195 0.9491 rate 92% <i>SHOWING</i>
101 - 40115	Discount On Property Tax	(38,699)	(40,147)	(42,422)	(47,408)	1.5%
101 - 40120	Trustee's Collections - Prior Year	73,323	60,000	79,418	80,000	
101 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	29,789	40,000	20,000	20,000	Majority in May, tax sales
101 - 40140	Interest And Penalty	13,250	10,000	12,500	10,000	
101 - 40161	Payments In Lieu Of Taxes - T. V. A.	33,383	35,000	37,740	35,000	
101 - 40163	Payments In Lieu Of Taxes - Other	-	-	10,650	-	June
40200	<u>COUNTY LOCAL OPTION TAXES</u>					
101 - 40210	Local Option Sales Tax	1,092,101	1,000,000	1,209,659	1,300,000	
101 - 40220	Hotel Tax	1,927	3,000	4,029	3,000	
101 - 40230	Local Amusement Tax	119	100	450	500	
101 - 40250	Litigation Tax - General	38,048	30,000	24,081	30,000	https://eli.ctas.tennessee.edu/reference/county-litigation-taxes
101 - 40260	Litigation Tax - Special Purpose	107,833	85,000	77,626	50,000	https://eli.ctas.tennessee.edu/reference/county-litigation-taxes
101 - 40270	Business Tax	62,693	60,000	62,750	60,000	
101 - 40275	Mixed Drink Tax	9,873	8,000	9,891	9,000	
101 - 40285	Impact Fee: Adequate Facilities/Development Tax	149,042	170,000	251,681	350,000	
101 - 40290	Other County Local Option Taxes	10,564	8,000	9,875	9,000	Duke Energy / Piedmont 20%
40300	<u>STATUTORY LOCAL TAXES</u>					
101 - 40320	Bank Excise Tax	68,965	80,000	61,989	60,000	https://www.ctas.tennessee.edu/eli/excise-tax-applied-financial-institutions
101 - 40330	Wholesale Beer Tax	144,616	150,000	145,315	150,000	
	Total Local Taxes	4,986,359	4,787,202	5,201,892	5,279,600	492,398
41000	<u>LICENSES AND PERMITS</u>					
101 - 41140	Cable TV Franchise	4,734	6,000	5,350	5,000	NCTC
101 - 41520	Building Permits	169,820	140,000	175,000	160,000	
101 - 41590	Other Permits	-	100	-	100	
	Total Licenses and Permits	174,554	146,100	180,350	165,100	19,000

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
42000	<u>FINES FORFEITURES AND PENALTIES</u>					
42100	<u>CIRCUIT COURT</u>					
101 - 42110	Fines	399	200	550	400	
101 - 42120	Officers Costs	1,620	1,500	1,563	1,500	
101 - 42190	Data Entry Fee Circuit Court	447	500	475	500	Restricted account 34520
42300	<u>GENERAL SESSIONS COURT</u>					
101 - 42310	Fines	11,593	10,000	11,650	10,000	
101 - 42320	Officers Costs	34,004	25,000	25,228	25,000	
101 - 42330	Games And Fish Fines	-	100	-	100	
101 - 42350	Jail Fees	4,446	2,500	3,320	2,500	
101 - 42380	DUI Treatment Fines	2,565	2,000	2,070	2,000	
101 - 42390	Data Entry Fee - General Sessions	8,537	6,000	6,093	6,000	Restricted account 34520
101 - 42391	Courtroom Security Fee	37,566	25,000	26,112	25,000	Restricted account 34520
42400	<u>JUVENILE COURT</u>					
101 - 42410	Fines	1,256	100	650	100	
101 - 42420	Officers Costs	703	500	559	500	
101 - 42480	DUI Treatment Fines	-	1,500	-	1,500	
101 - 42490	Data Entry Fee - Juvenile Court	48	50	50	50	Restricted account 34520
42500	<u>CHANCERY COURT</u>					
101 - 42520	Officers Costs	734	850	800	850	
101 - 42530	Data Entry - Chancery Court	675	800	673	800	Restricted account 34520
42800	<u>Judicial District Drug Program</u>					
101 - 42810	Fines	-	500	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	77,100	92,385	77,300	200
43000	<u>CHARGES FOR CURRENT SERVICES</u>					
43100	<u>GENERAL SERVICE CHARGES</u>					
101 - 43140	Zoning Studies	6,150	4,000	8,750	6,000	
101 - 43190	Other General Service Charges	124	-	480	-	Sheriff Patrol Services
101 - 43194	Service Charges	-	-	900	-	Planning Charges - Signage

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
43300	<u>FEES</u>					
101 - 43320	Planning Fees	350	600	500	600	Signage Fees
101 - 43350	Copy Fees	175	250	390	250	moving towards digital records
101 - 43370	Telephone Commissions	25,633	30,000	29,800	30,000	Inmates
101 - 43383	Titling and Registration	8,814	8,500	8,622	9,000	Restricted account Cty Clerk
101 - 43392	Data Processing Fee -Register	3,892	4,000	3,914	4,000	
101 - 43394	Data Processing Fee - Sheriff	97	150	75	150	
101 - 43395	Sexual Offender Registration Fee-Sheriff	1,650	1,800	1,650	1,650	
101 - 43396	Data Processing Fee - County Clerk	1,572	1,500	1,585	1,500	
101 - 43399	Vehicle Insurance Coverage and Reinstatement Fees	2,390	800	2,150	2,000	
Total Charges for Current Services		50,847	51,600	58,816	55,150	3,550
44000	<u>OTHER LOCAL REVENUES</u>					
44100	<u>RECURRING ITEMS</u>					
101 - 44110	Investment Income	299,928	200,000	362,613	300,000	interest from CDs, interest bearing accts
101 - 44120	Lease/Rentals	17,623	16,900	19,305	20,000	MCHRA, MCCA, US Cellular, Comcast
101 - 44131	Commissary Sales	3,275	5,000	37,158	5,000	Inmates at County Jail
101 - 44135	Sale Of Gasoline	13,700	15,000	12,928	15,000	reimb of exp from MCHRA. Outside businesses
101 - 44150 - ANIML	Sale of Animals - Animal Shelter	11,605	-	750	-	Restricted account / Adoptions - offsets animal care
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	-	Restricted account / Donations, Fees
44900	<u>OTHER LOCAL REVENUES</u>					
101 - 44990	Other Local Revenues	27,277	1,000	650	1,000	lexis Nexis, misc
101 - 44990 - COMMC -	Other Local Revenues - COMMUNITY CENTER	13,800	12,000	15,500	12,000	Community Center
101 - 44990 - PARK -	Other Local Revenues - PARK PAVILLIONS	1,015	1,000	1,000	1,000	Park Pavillion
101 - 44990 - POOL -	Other Local Revenues - COMMUNITY POOL	27,664	20,000	26,350	20,000	Pool Parties, concessions
Total Other Local Revenues		433,161	270,900	482,075	374,000	103,100

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>					
45500	<u>FEES IN LIEU OF SALARY</u>					
101 - 45510	County Clerk	110,854	130,000	111,062	120,000	<i>fees in lieu of salary</i>
101 - 45520	Circuit Court Clerk	22,885	15,000	23,750	25,000	<i>fees in lieu of salary</i>
101 - 45540	General Sessions Court Clerk	113,317	90,000	115,000	110,000	<i>fees in lieu of salary</i>
101 - 45550	Clerk And Master	26,285	25,000	38,580	30,000	<i>fees in lieu of salary</i>
101 - 45580	Register	62,479	60,000	65,500	65,000	<i>fees in lieu of salary</i>
101 - 45590	Sheriff	5,589	8,000	8,495	9,000	<i>fees in lieu of salary</i>
101 - 45610	Trustee	242,046	230,000	252,000	250,000	<i>fees in lieu of salary</i>
Total Fees From County Officials		583,455	558,000	614,387	609,000	51,000

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
46000	STATE OF TENNESSEE					
46100	GENERAL GOVERNMENT GRANTS					
101 - 46110	Juvenile Services Program	9,000	9,000	9,000	9,000	YSO Grant
101 - 46140	Aging Programs	48,188	39,500	40,519	34,500	Senior Center GNRC Grant
101 - 46190 - ARCH	Other General Government Grants - Archives	8,000	-	-	-	
101 - 46190 - ART	Other General Government Grants - ABC Arts Grant	-	3,000	3,000	-	TN Arts Council Grant Funding
101 - 46190 - BRC	Other General Government Grants - Broadband Ready	-	100,000	-	100,000	Broadband Ready Communities
101 - 46190 - 3STAR	Other General Government Grants - ThreeStar Grant	4,995	45,005	38,750	-	ThreeStar Grant for Chamber
46200	PUBLIC SAFETY GRANTS					
101 - 46210	Law Enforcement Training Programs	14,400	34,531	34,531	-	State Salary Supplements 2x/yr
101 - 46290	Other Public Safety Grants	225,000	312,100	312,100	225,000	SRO Grant Funding
46300	HEALTH AND WELFARE GRANTS					
101 - 46310 - TNCR -	Health Department Programs - Tenndercare	-	7,700	-	7,700	TNCare program, required funding
101 - 46390 - LPRG	Other Health And Welfare Grants - Parks & Rec Grant	265,834	103,797	135,877	-	2022 Parks Grant
101 - 46390 - SPNEU-	Other Health And Welfare Grants - Animal Friendly Grant	1,500	1,100	1,100	1,000	Reimbursing Grant 101-55120-357-SPNEU
46400	PUBLIC WORKS GRANTS					
101 - 46430	Litter Program	43,157	44,200	44,200	65,860	\$44,200 Litter Grant 55720, Sheriff Workhouse \$21,660
46800	OTHER STATE REVENUES					
101 - 46830	Beer Tax	19,695	19,000	19,752	19,000	October, April
101 - 46835	Vehicle Certificate Of Title	5,821	6,000	5,705	6,000	
101 - 46845	Opioid Settlement Funds	63,111	-	66,773	-	Opioid Settlements - Reserved funds
101 - 46852	State Revenue Sharing - Telecom	19,673	20,000	18,750	15,000	NCTC
101 - 46855	State Shared Sports Gaming	21,563	20,000	25,875	25,000	
101 - 46870	Emergency Hospital - Prisoners	-	-	86	-	reimb for care
101 - 46915	Contracted Prisoner Board	192,126	204,000	193,566	204,000	state prisoner board in county jail (avg \$17K/mo)
101 - 46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	quarterly payments
101 - 46970	State Shared Sales Tax	28,460	-	-	-	
101 - 46990	Other State Revenues	37,339	22,500	21,750	22,500	County Partnership \$1,500, Soil Conservation \$21,000 (57500)
Total State of Tennessee		1,023,026	1,006,597	986,498	749,724	-256,873

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
47000	<u>FEDERAL GOVERNMENT</u>					
47100	<u>FEDERAL THROUGH STATE</u>					
101 - 47180 - CDBG	Community Development - CDBG 2022	502,225	169,850	169,850	-	
101 - 47180 - CDBC	Community Development - CDBG-CV 2023	-	478,106	-	478,106	2023 CDBG-CV Food Insecurity
101 - 47180 - HOME	Community Development - THDA HOME Grant	-	810,000	-	810,000	2024 HOME GRANT
101 - 47235	Homeland Security Grants	-	-	-	-	
101 - 47235 - EMP	Homeland Security Grants - Emer Mgmt Perf	5,534	5,032	5,032	-	EMPG for EMA, Annual Grant
101 - 47235 - EMA	Homeland Security Grants - HSGP	-	-	9,315	-	101-54490-790
47300	<u>COVID-19 FUNDING</u>					
101 - 47306 - HEALTH	CARES Act Funding - HEALTH DEPARTMENT	-	250,000	8,577	241,423	funding has been lost, but State is working to reinstate
47400	<u>AMERICAN RESCUE PLAN ACT (ARPA)</u>					
101 - 47406 - HEALTH	ARPA - HEALTH DEPARTMENT	-	371,600	-	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	5,500	7,260	7,000	Corp of Eng Reimb - Summer Months
101 - 47715	Tax Credit Bond Rebate	116,267	115,000	115,845	115,000	QSCB subsidy: October, April
101 - 47990	Other Direct Federal Revenue	10,395	-	400	-	
Total Federal Government		640,625	2,205,088	316,279	2,023,129	-181,959
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>					
48100	<u>OTHER GOVERNMENTS</u>					
101 - 48130	Contributions	-	-	-	-	
101 - 48130 - EMA	Contributions - RESCUE SQUAD	400	-	400	-	Restricted / Parking at football games (560)
101 - 48130 - LIB	Contributions - Library	5,860	-	3,209	-	Restricted / Library
101 - 48140	Contracted Services	5,070	5,000	5,160	5,000	TC School Traffic Control
48600	<u>CITIZENS GROUPS</u>					
101 - 48610 - SRCTR	Donations - Senior Center	8,534	10,000	10,990	10,000	Donations to SR Center, fund raisers, sales
48990	<u>OTHER</u>					
101 - 48990	Other	12,755	6,750	6,750	-	Fire
101 - 48990 - PARK	Other - PARK (ENBRIDGE)	25,000	-	-	-	FY24 - ENBRIDGE DONATION TO PARKS
101 - 48991	Opioid Settlement Funds - Past Remediation	25,513	-	15,473	-	
Total Other Governments and Citizens Groups		83,132	21,750	41,982	15,000	-6,750
TOTAL REVENUES		\$ 8,086,935	\$ 9,124,337	\$ 7,974,664	\$ 9,348,003	223,666

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
51000	GENERAL GOVERNMENT					
51100	COUNTY COMMISSION					
101 - 51100-191	Board And Committee Members Fees	40,620	60,000	42,500	60,000	<i>Res 2018-19-636 Work Session (90), Commission (120) 3.3% increase</i>
101 - 51100-199	Other Per Diem & Fees	15,780	30,000	17,500	25,000	<i>Res 2018-19-636: Committees (\$50/ea)</i>
101 - 51100-201	Social Security	3,497	5,580	3,720	5,270	<i>6.20%</i>
101 - 51100-212	Employer Medicare	818	1,305	870	1,233	<i>1.45%</i>
101 - 51100-305	Audit Services	4,994	6,500	6,500	7,000	<i>TN Comptroller - June payment (will increase per capita)</i>
101 - 51100-320	Dues And Memberships	1,000	1,000	1,000	1,500	<i>TCCA</i>
101 - 51100-332	Legal Notices, Recording And Court Costs	-	2,000	1,200	2,000	<i>Meeting notices, budget publication in media</i>
101 - 51100-349	Printing, Stationery And Forms	-	500	500	500	<i>printing expenses - budgets, agendas, etc</i>
101 - 51100-355	Travel	-	2,000	-	1,000	
101 - 51100-435	Office Supplies	-	-	72	150	
101 - 51100-524	In Service/Staff Development	-	5,000	-	2,500	<i>conference fees, registrations</i>
101 - 51100-599	Other Charges	1,032	2,000	250	1,500	<i>Group Text, Zoom subscription</i>
101 - 51100-708	Communication Equipment	-	-	-	-	
101 - 51100-711	Furniture and Fixtures	-	-	4,342	-	<i>New Chairs at Courthouse</i>
	Total County Commission	67,741	115,885	78,454	107,653	-8,233
51220	BEER BOARD					
101 - 51220-191	Board And Committee Members Fees	120	1,200	300	1,200	<i>\$30/mtg</i>
101 - 51220-201	Social Security	4	74	19	74	<i>6.20%</i>
101 - 51220-212	Employer Medicare	1	17	4	17	<i>1.45%</i>
101 - 51220-332	Legal Notices, Recording And Court Costs	80	300	125	200	<i>public notices</i>
101 - 51220-599	Other Charges	29	200	230	300	<i>background checks for applicants</i>
	Total Beer Board	234	1,792	678	1,792	0

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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51300	<u>COUNTY MAYOR / EXECUTIVE OFFICES</u>					
101 - 51300-101	County Official	93,805	99,045	99,045	102,345	<i>Jack McCall TCA 8-24-102e</i>
101 - 51300-103	Administrative Officer	65,000	66,630	66,630	68,291	
101 - 51300-162	Clerical Personnel	79,238	87,305	87,305	88,300	<i>2 FT: HR/Payroll, Payables</i>
101 - 51300-169	Part-Time Personnel	17,018	18,000	600	18,000	
101 - 51300-187	Overtime Pay	6,245	10,000	6,300	10,000	
101 - 51300-201	Social Security	15,942	17,421	16,113	17,790	<i>6.20%</i>
101 - 51300-204	State Retirement	13,583	17,280	15,983	17,647	<i>6.15%</i>
101 - 51300-207	Medical Insurance	8,407	15,232	15,232	15,276	<i>2 employees opted in</i>
101 - 51300-212	Employer Medicare	3,728	4,074	3,768	4,161	<i>1.45%</i>
101 - 51300-302	Advertising	269	500	275	500	
101 - 51300-307	Communication	562	600	564	600	<i>Mayor cell phone</i>
101 - 51300-308	Consultants	5,200	50,000	7,500	30,000	<i>Grant Writers, Consultants</i>
101 - 51300-317	Data Processing Services	27,192	45,000	47,000	47,000	<i>LocalGov (25,000), BidNet (3,000), Attendance (5,000), HR (8,500)</i>
101 - 51300-320	Dues And Memberships	1,599	1,750	1,750	2,000	<i>ACM, TGFOA</i>
101 - 51300-322	Evaluation And Testing	79	100	29	50	<i>new employee testing</i>
101 - 51300-332	Legal Notices, Recording And Court Costs	66	500	18	250	<i>Bid Ads, public notices, recording w/ Reg of Dedds</i>
101 - 51300-337	Maintenance And Repair Services-Office Equipment	310	500	-	500	
101 - 51300-349	Printing, Stationery And Forms	1,917	1,500	2,600	2,700	<i>payroll forms, AP forms, pre-stamped envelopes</i>
101 - 51300-355	Travel	2,226	2,500	1,750	2,500	<i>hotels, meals</i>
101 - 51300-435	Office Supplies	2,623	3,000	2,000	3,000	
101 - 51300-471	Software	1,002	550	390	500	<i>Adobe / Microsoft Office / Zoom</i>
101 - 51300-524	In Service/Staff Development	985	1,000	750	1,000	<i>TCSA, COCTP, CCFO</i>
101 - 51300-599	Other Charges	9,175	5,000	1,404	5,000	<i>Mayor business meetings, misc</i>
101 - 51300-711	Furniture and Fixtures	250	500	4,860	500	
101 - 51300-719	Office Equipment	2,819	2,000	1,000	3,000	<i>New computer</i>
	Total County Mayor / Executive Offices	359,240	449,987	382,865	440,909	-9,078
51400	<u>COUNTY ATTORNEY</u>					
101 - 51400-101	County Official/Administrative Officer	54,895	80,000	33,359	50,000	<i>Branden Bellar</i>
101 - 51400-332	Legal Notices, Recording and Court Costs	-	2,000	-	2,000	<i>Public Notices for land sales</i>
	Total County Attorney	54,895	82,000	33,359	52,000	-30,000

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101 - General Fund

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51500	ELECTION COMMISSION					
101 - 51500-101	County Official/Administrative Officer	73,094	77,180	77,180	79,749	Steve Paxton TCA 2-12-208, \$18,000 reimb
101 - 51500-106	Deputy(les)	16,449	23,048	19,417	19,293	1PT (15,839) 2PRN (3,456)
101 - 51500-192	Election Commission	7,150	10,500	7,250	8,500	
101 - 51500-193	Election Workers	6,105	12,600	11,910	6,025	August / November Elections, Trainings
101 - 51500-201	Social Security	5,984	6,866	4,785	6,669	6.20%
101 - 51500-204	State Retirement	4,342	4,748	4,747	4,905	6.15%
101 - 51500-212	Employer Medicare	1,399	1,607	1,119	1,561	1.45%
101 - 51500-317	Data Processing Services	2,898	3,318	3,319	3,463	Voter Registration, antivirus, website hosting
101 - 51500-320	Dues And Memberships	-	400	400	-	
101 - 51500-322	Evaluation And Testing	-	162	87	162	new employee testing
101 - 51500-332	Legal Notices, Recording And Court Costs	3,087	6,000	6,740	9,000	
101 - 51500-336	Maintenance And Repair Services-Equipment	17,685	18,300	5,665	28,000	
101 - 51500-348	Postal Charges	736	1,131	800	1,134	
101 - 51500-349	Printing, Stationery And Forms	1,971	600	500	800	
101 - 51500-355	Travel	325	500	-	500	
101 - 51500-435	Office Supplies	1,321	2,500	550	2,500	
101 - 51500-499	Other Supplies and Materials	47	-	290	-	
101 - 51500-524	In Service/Staff Development	-	2,650	-	1,600	
101 - 51500-599	Other Charges	733	1,200	1,155	1,400	food for election workers
101 - 51500-709	Data Processing Equipment	106,370	-	-	-	
101 - 51500-711	Furniture and Fixtures	180	5,150	450	-	
101 - 51500-719	Office Equipment	8,591	-	-	-	
Total Election Commission		258,467	178,459	146,364	175,261	-3,199

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
51600	<u>REGISTER OF DEEDS</u>					
101 - 51600-101	County Official/Administrative Officer	81,216	85,752	85,752	88,610	<i>Candice Hall TCA 8-24-102h</i>
101 - 51600-106	Deputy(les)	29,578	30,340	30,340	30,340	
101 - 51600-201	Social Security	6,788	7,198	7,198	7,375	<i>6.20%</i>
101 - 51600-204	State Retirement	6,583	7,140	7,140	7,292	<i>6.15%</i>
101 - 51600-207	Medical Insurance	14,463	15,220	15,220	15,276	<i>2 employees</i>
101 - 51600-212	Employer Medicare	1,588	1,683	1,683	1,725	<i>1.45%</i>
101 - 51600-317	Data Processing Services	3,569	8,500	8,500	8,800	
101 - 51600-320	Dues And Memberships	713	1,200	788	1,500	
101 - 51600-337	Maintenance And Repair Services-Office Equipment	1,104	1,000	1,104	1,500	<i>plat printer maintenance</i>
101 - 51600-349	Printing, Stationery And Forms	1,560	2,500	675	2,500	<i>Record books</i>
101 - 51600-355	Travel	123	1,000	-	1,200	<i>Certification, training</i>
101 - 51600-435	Office Supplies	1,460	2,000	450	2,000	
101 - 51600-499	Other Supplies and Materials	-	300	-	500	
101 - 51600-524	In Service / Staff Development	285	750	300	750	<i>Trainings, Conferences</i>
101 - 51600-711	Furniture and Fixtures	4,570	5,000	-	5,000	
101 - 51600-719	Office Equipment	4,570	-	-	-	
Total Register of Deeds		158,170	169,583	159,150	174,367	4,785

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
51720	PLANNING CODES					
101 - 51720-105	Director / Official	-	61,000	23,269	58,500	<i>pending certifications</i>
101 - 51720-140	Salary Supplements	2,750	3,832	3,832	-	
101 - 51720-162	Clerical Staff	34,074	38,320	19,161	38,320	
101 - 51720-187	Overtime Pay	8,097	14,000	20,226	15,000	<i>OT due to evening meetings, needs of the dept</i>
101 - 51720-191	Board and Committee Members Fees	2,610	7,500	3,500	8,000	<i>BZA 7 members /Planning Commission 12 members, 12 mtgs \$50</i>
101 - 51720-201	Social Security	2,724	7,728	4,340	7,429	<i>6.20%</i>
101 - 51720-204	State Retirement	2,671	7,205	4,305	6,877	<i>6.15%</i>
101 - 51720-207	Medical Insurance	7,231	15,240	7,465	15,276	<i>2 employees</i>
101 - 51720-212	Employer Medicare	637	1,807	1,015	1,737	<i>1.45%</i>
101 - 51720-307	Communication	515	600	552	600	<i>cell phone, new state rate 45.99/mo</i>
101 - 51720-308	Consultants	3,000	7,250	5,500	30,000	<i>R Gregory (2,000), A Harrington (28,000)</i>
101 - 51720-320	Dues And Memberships	1,783	500	495	500	
101 - 51720-332	Legal Notices, Recording And Court Costs	1,462	5,000	2,970	5,000	<i>postings for zoning changes, public hearings</i>
101 - 51720-338	Maintenance And Repair Services-Vehicles	61	1,500	-	1,500	<i>oil changes, tires</i>
101 - 51720-349	Printing, Stationery And Forms	-	300	150	300	<i>business cards, preprinted forms</i>
101 - 51720-355	Travel	560	2,000	-	2,000	<i>Hotel, Meals for Conferences</i>
101 - 51720-399	Other Contracted Services	7,950	35,500	42,030	5,000	<i>moved to #308 Consultants</i>
101 - 51720-425	Gasoline	752	1,500	1,038	1,500	
101 - 51720-432	Library Books/Media	-	2,000	1,450	2,500	<i>ICC Subscription (\$1,450), update code books, reference materials</i>
101 - 51720-435	Office Supplies	197	500	-	500	
101 - 51720-437	Periodicals	108	40	36	40	<i>vidette subscription</i>
101 - 51720-451	Uniforms	-	300	-	300	<i>shirts</i>
101 - 51720-471	Software	13,849	15,000	9,240	10,350	<i>iWorx planning solutions (\$10,000), microsoft (\$100), adobe (\$250),</i>
101 - 51720-499	Other Supplies And Materials	75	200	253	500	<i>signs for properties</i>
101 - 51720-524	In Service/Staff Development	1,407	1,000	1,680	2,000	<i>certifications, planning comm/bza training</i>
101 - 51720-599	Other Charges	278	100	-	100	
101 - 51720-711	Furniture and Fixtures				6,000	<i>conference table w/ chairs, desk</i>
101 - 51720-719	Office Equipment	990	500	-	3,000	<i>Computer</i>
Total Planning Codes		93,781	230,423	152,507	222,829	-7,594

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
51800	COUNTY BUILDINGS					
101 - 51800-166	Custodial Personnel	3,196	3,500	3,112	3,500	
101 - 51800-167	Maintenance Personnel	36,462	38,350	38,350	38,315	
101 - 51800-187	Overtime Pay	105	2,500	105	1,000	
101 - 51800-201	Social Security	2,443	2,750	2,577	2,655	6.20%
101 - 51800-204	State Retirement	2,175	2,728	2,556	2,633	6.15%
101 - 51800-207	Medical Insurance	7,231	7,620	7,465	7,638	1 employee
101 - 51800-212	Employer Medicare	571	643	603	621	1.45%
101 - 51800-307	Communication	1,030	1,500	1,050	1,500	TV stations for Admin Bldg, Snr Ctr
101 - 51800-330	Leases / SBITA	-	12,500	12,500	15,500	AEDs for County Buildings 9 sites
101 - 51800-335	Maintenance And Repair Services-Buildings	29,761	45,000	7,500	30,000	
101 - 51800-336	Maintenance And Repair Services-Equipment	28,429	30,000	25,222	30,000	Generator, Courthouse HvAC, KONE
101 - 51800-347	Pest Control	2,609	4,000	2,609	3,000	
101 - 51800-399	Other Contracted Services	43,039	45,000	43,500	47,500	Cleaning Services, Shred It/Stericycle, Best Water
101 - 51800-410	Custodial Supplies	6,834	10,000	7,500	10,000	
101 - 51800-413	Drugs and Medical Supplies	1,834	1,500	2,004	3,000	Cintas First Aid Stations
101 - 51800-415	Electricity	61,345	70,000	62,448	70,000	
101 - 51800-434	Natural Gas	17,092	25,000	18,500	20,000	
101 - 51800-454	Water And Sewer	6,244	7,000	6,571	7,000	
101 - 51800-499	Other Supplies And Materials	2,598	4,000	2,685	4,000	
101 - 51800-599	Other Charges	5,590	2,500	517	500	
101 - 51800-707	Building Improvements	15,828	35,000	-	35,000	Admin Bldg, Archives, Courthouse offices,
101 - 51800-711	Furniture And Fixtures	-	5,000	72	5,000	
101 - 51800-712	Heating and Air Conditioning Equipment	-	-	6,850	-	
101 - 51800-724	Site Development	2,543	15,000	5,248	15,000	mulch, flower beds, misc outdoor improvements, rentals
101 - 51800-790	Other Equipment	-	-	700	-	
Total County Buildings		276,959	371,090	260,244	353,361	-17,729

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
51910	<u>PRESERVATION OF RECORDS</u>					
101 - 51910-316	Contributions	400	650	400	650	Civil War Trails \$600 (always include, WBT Reimb \$200)
101 - 51910-334	Maintenance Agreements	1,300	1,500	1,300	1,500	maintenance agreement for equipment
101 - 51910-435	Office Supplies	-	1,500	850	1,500	folders, boxes
101 - 51910-499	Other Supplies And Materials	2,842	500	-	500	cleaning supplies, etc
101 - 51910-707	Building Improvements	3,150	-	-	-	flooring 51800-707
101 - 51910-711	Furniture and Fixtures	1,405	1,500	-	1,500	file cabinet, book cases
101 - 51910-790	Other Equipment	545	-	-	2,000	Computer
	Total Preservation of Records	9,642	5,650	2,550	7,650	2,000
52000	<u>FINANCE</u>					
52300	<u>PROPERTY ASSESSOR'S OFFICE</u>					
101 - 52300-101	County Official/Administrative Officer	81,216	85,755	85,755	88,610	Mike Potts TCA 8-24-102
101 - 52300-106	Deputy(les)	34,715	35,580	35,580	38,320	
101 - 52300-169	Part-time Employees	-	-	-	6,980	Ben Flock
101 - 52300-187	Overtime Pay	150	200	150	150	
101 - 52300-191	Board And Committee Members Fees	750	750	750	750	Board of Equalization
101 - 52300-201	Social Security	7,030	7,535	7,532	8,312	6.20%
101 - 52300-204	State Retirement	6,898	7,474	7,471	7,815	6.15%
101 - 52300-207	Medical Insurance	10,935	15,238	15,238	15,276	2 employees
101 - 52300-212	Employer Medicare	1,644	1,762	1,762	1,944	1.45%
101 - 52300-317	Data Processing Services	5,367	6,000	5,748	6,000	GIS Software (moved from 719), Communication lines (moved from 351)
101 - 52300-320	Dues And Memberships	1,000	1,000	1,000	1,000	
101 - 52300-332	Legal Notices, Recording And Court Costs	147	150	150	150	notice of Board meeting
101 - 52300-338	Maintenance And Repair Services-Vehicles	87	200	91	200	oil changes
101 - 52300-349	Printing, Stationery And Forms	1,474	1,000	1,527	1,500	Assessment mailing
101 - 52300-355	Travel	206	250	180	250	
101 - 52300-399	Other Contracted Services	5,520	10,000	6,720	10,000	Tax Management Associates \$6,000, GIS Tech support - Rachel Farley (\$3,500)
101 - 52300-425	Gasoline	391	500	348	500	
101 - 52300-435	Office Supplies	223	650	150	500	
101 - 52300-524	In Service/Staff Development	175	300	275	300	
101 - 52300-599	Other Charges	23	-	1,440	-	
	Total Property Assessor's Office	157,951	174,345	171,867	188,558	14,213

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
52400	COUNTY TRUSTEE'S OFFICE					
101 - 52400-101	County Official/Administrative Officer	81,216	85,755	85,755	88,610	<i>Cindy Carman TCA 8-24-102h</i>
101 - 52400-106	Deputy(les)	34,715	35,580	35,580	38,320	
101 - 52400-169	Part Time Personnel	-	-	-	16,000	
101 - 52400-187	Overtime Pay	100	500	125	500	
101 - 52400-201	Social Security	7,090	7,554	7,531	8,893	<i>6.20%</i>
101 - 52400-204	State Retirement	6,895	7,493	7,470	8,821	<i>6.15%</i>
101 - 52400-207	Medical Insurance	14,463	15,240	14,930	15,276	<i>2 employees</i>
101 - 52400-212	Employer Medicare	1,658	1,767	1,761	2,080	<i>1.45%</i>
101 - 52400-317	Data Processing Services	11,695	14,000	13,563	15,000	<i>Trustee LGC Software, backup testing</i>
101 - 52400-320	Dues And Memberships	738	850	803	870	
101 - 52400-332	Legal Notices, Recording And Court Costs	-	100	-	100	
101 - 52400-337	Maintenance And Repair Services-Office Equipment	-	100	-	100	
101 - 52400-349	Printing, Stationery And Forms	2,837	4,200	3,462	4,000	<i>Tax Notices</i>
101 - 52400-355	Travel	-	500	500	500	
101 - 52400-435	Office Supplies	423	1,500	575	1,500	
101 - 52400-524	In Service/Staff Development	185	500	100	500	<i>conferences, training</i>
101 - 52400-719	Office Equipment	-	500	-	2,765	<i>Computer</i>
Total County Trustee's Office		162,015	176,138	172,154	203,834	27,696

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
52500	<u>COUNTY CLERK'S OFFICE</u>					
101 - 52500-101	County Official/Administrative Officer	81,216	85,755	85,755	88,610	Rita Crowder TCA 8-24-102h
101 - 52500-106	Deputy(les)	55,218	66,380	66,380	66,380	2FT
101 - 52500-187	Overtime Pay	609	1,000	275	1,000	recording evening meetings
101 - 52500-201	Social Security	8,258	9,494	9,449	9,671	6.20%
101 - 52500-204	State Retirement	7,452	9,418	9,373	9,593	6.15%
101 - 52500-207	Medical Insurance	14,463	15,240	14,930	15,276	2 employees
101 - 52500-212	Employer Medicare	1,931	2,220	2,210	2,262	1.45%
101 - 52500-317	Data Processing Services	6,370	7,600	6,375	8,000	BIS includes added IT support
101 - 52500-320	Dues And Memberships	718	763	783	850	COAT dues
101 - 52500-322	Evaluation and Testing	54	50	-	50	new employee testing
101 - 52500-349	Printing, Stationery And Forms	755	1,000	800	1,000	
101 - 52500-355	Travel	-	500	-	500	
101 - 52500-435	Office Supplies	814	1,500	650	1,500	
101 - 52500-524	In Service/Staff Development	185	300	100	300	
101 - 52500-711	Furniture and Fixtures	-	-	285	285	
101 - 52500-719	Office Equipment	578	-	-	-	
Total County Clerk's Office		178,621	201,221	197,366	205,278	4,057
52600	<u>DATA PROCESSING</u>					
101 - 52600-307	Communication	46,784	75,000	53,507	75,000	TriCty phone services, SADA Email (\$25,920)
101 - 52600-334	Maintenance Agreements	15,588	20,000	15,588	20,000	Artis Networks, IT Voice
101 - 52600-350	Internet Connectivity	29,663	35,000	32,107	35,000	Tri County Fiber \$2,322 mo
101 - 52600-399	Other Contracted Services	6,945	10,000	7,100	10,000	Revize web design (5,300), ShoreTel (6,600), domain (400)
101 - 52600-708	Communication Equipment	11,655	10,000	3,000	5,000	10 phones/yr
Total Technology		110,635	150,000	111,302	145,000	-5,000

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
53000	ADMINISTRATION OF JUSTICE					
53100	CIRCUIT COURT					
101 - 53100-101	County Official/Administrative Officer	81,216	85,755	85,755	88,610	<i>Kim Taylor TCA 8-24-102h</i>
101 - 53100-106	Deputy(les)	75,326	77,220	77,220	77,220	
101 - 53100-187	Overtime Pay	22	600	50	600	
101 - 53100-194	Jury And Witness Expense	4,515	6,000	3,500	6,000	
101 - 53100-201	Social Security	9,553	10,143	10,108	10,320	<i>6.20%</i>
101 - 53100-204	State Retirement	9,305	10,061	10,026	10,236	<i>6.15%</i>
101 - 53100-207	Medical Insurance	21,694	22,860	22,220	22,914	<i>3 employees</i>
101 - 53100-212	Employer Medicare	2,234	2,373	2,364	2,414	<i>1.45%</i>
101 - 53100-317	Data Processing Services	9,611	15,000	9,588	15,000	<i>LGC software</i>
101 - 53100-320	Dues And Memberships	-	500	165	500	
101 - 53100-332	Legal Notices, Recording And Court Costs	180	600	80	600	
101 - 53100-348	Postage	1,000		1,000	-	
101 - 53100-349	Printing, Stationery And Forms	7,561	5,000	6,500	5,000	<i>notices to jury, preprinted forms</i>
101 - 53100-435	Office Supplies	1,590	1,200	950	1,200	
101 - 53100-437	Periodicals	123	500	135	500	
101 - 53100-719	Office Equipment	1,295	300	-	300	
	Total Circuit Court	225,225	238,111	229,661	241,414	3,303
53300	GENERAL SESSIONS COURT					
101 - 53300-102	Judge(s)	109,232	113,715	113,715	117,015	<i>K Linville Class 6 salary / 2.9% CoLA</i>
101 - 53300-201	Social Security	6,550	7,050	7,050	7,255	<i>6.20%</i>
101 - 53300-204	State Retirement	6,488	6,993	6,993	7,196	<i>6.15%</i>
101 - 53300-207	Medical Insurance	7,231	7,620	7,620	7,638	<i>1 employee</i>
101 - 53300-212	Employer Medicare	1,532	1,649	1,649	1,697	<i>1.45%</i>
101 - 53300-320	Dues And Memberships	-	200	200	200	
101 - 53300-331	Legal Services	6,245	7,500	7,500	10,000	<i>Juvenile Referee - Sharon Linville</i>
101 - 53300-399	Other Contracted Services	-	1,000	1,000	1,000	
101 - 53300-435	Office Supplies	-	100	100	100	
101 - 53300-451	Uniforms	-	-	-	500	<i>judge robe</i>
	Total General Sessions Court	137,278	145,828	145,828	152,601	6,773

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
53400	<u>CHANCERY COURT</u>					
101 - 53400-101	County Official/Administrative Officer	81,216	85,755	85,755	88,610	<i>Shelly Brawner TCA 8-24-102h</i>
101 - 53400-106	Deputy(les)	28,225	31,875	28,184	31,875	
101 - 53400-201	Social Security	6,571	7,294	7,064	7,471	<i>6.20%</i>
101 - 53400-204	State Retirement	6,224	7,235	7,007	7,411	<i>6.15%</i>
101 - 53400-207	Medical Insurance	13,228	15,240	14,814	15,276	<i>2 employees</i>
101 - 53400-212	Employer Medicare	1,537	1,707	1,652	1,748	<i>1.45%</i>
101 - 53400-317	Data Processing Services	6,812	7,072	7,072	7,592	<i>software</i>
101 - 53400-320	Dues And Memberships	783	1,000	900	1,000	
101 - 53400-322	Evaluation And Testing	29	30	-	30	<i>new employee testing</i>
101 - 53400-332	Legal Notices, Recording And Court Costs	-	1,500	40	1,500	
101 - 53400-349	Printing, Stationery And Forms	864	500	875	1,000	
101 - 53400-355	Travel	-	200	-	200	<i>mileage, meals,</i>
101 - 53400-435	Office Supplies	558	1,000	500	500	
101 - 53400-437	Periodicals	94	1,500	150	1,500	
101 - 53400-508	Premiums On Corporate Surety Bonds					<i>covered by TNRMT</i>
101 - 53400-524	In Service / Staff Development	100	100	100	100	<i>conference/class registrations</i>
101 - 53400-711	Furniture & Fixtures	-	-	-	500	<i>filing cabinets</i>
101 - 53400-719	Office Equipment	446	500	-	500	<i>scanner</i>
	Total Chancery Court	146,687	162,508	154,113	166,813	4,305
53700	<u>JUDICIAL COMMISIONERS</u>					
101 - 53700-201	Social Security	2,306	2,605	2,605	2,679	<i>6.20%</i>
101 - 53700-212	Employer Medicare	539	610	610	627	<i>1.45%</i>
101 - 53700-307	Communication	600	600	600	600	<i>cell phones: Scruggs 25/mo, Brown 25/mo</i>
101 - 53700-320	Dues And Memberships	200	250	250	250	<i>raised to \$100 ea = \$200</i>
101 - 53700-355	Travel	1,015	2,000	855	2,000	<i>mileage</i>
101 - 53700-399	Other Contracted Services	37,200	42,000	42,000	43,200	<i>David Brown, Lisa Scruggs (1,800)</i>
101 - 53700-451	Uniforms	-	200	-	200	
101 - 53700-499	Other Supplies and Materials	49	-	-	-	
101 - 53700-524	In Service/Staff Development	-	500	500	500	
	Total Judicial Commisioners	41,909	48,765	47,420	50,057	1,292

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
53920	<u>COURTROOM SECURITY</u>					
101 - 53920-106	Deputy(les)	45,594	138,983	112,725	115,000	<i>4 guards (1FT, 3PT)</i>
101 - 53920-187	Overtime Pay	1,427	3,000	8,870	15,000	
101 - 53920-201	Social Security	2,911	8,804	7,539	8,061	<i>6.20%</i>
101 - 53920-204	State Retirement	881	3,452	3,080	3,400	<i>6.15%</i>
101 - 53920-207	Medical Insurance	-	7,620	-	7,638	<i>1 employee</i>
101 - 53920-212	Employer Medicare	681	2,060	1,763	1,886	<i>1.45%</i>
101 - 53920-322	Evaluation And Testing	-	750	405	750	<i>new employee testing</i>
101 - 53920-451	Uniforms	-	3,000	850	3,000	
101 - 53920-524	In Service/Staff Development	-	1,000	-	1,000	
101 - 53920-716	Law Enforcement Equipment	-	2,000	-	2,000	
Total Courtroom Security		51,494	170,669	135,233	157,735	-12,934

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
54000	<u>PUBLIC SAFETY</u>					
54110	<u>SHERIFF'S DEPARTMENT</u>					
101 - 54110-101	County Official/Administrative Officer	89,338	94,330	94,330	97,471	<i>Ray Russell TCA 8-24-102g</i>
101 - 54110-106	Deputy(les)	739,250	880,000	835,000	931,000	<i>17 officer positions</i>
101 - 54110-140	Salary Supplements	11,200	35,200	35,200	-	<i>State supplements, 911 Board Supplements added by BA</i>
101 - 54110-148	Dispatchers/Radio Operators	164,939	195,000	178,000	195,000	<i>5/8 dispatchers</i>
101 - 54110-162	Clerical Personnel	40,582	41,260	41,260	41,260	<i>Records Clerk</i>
101 - 54110-187	Overtime Pay	129,472	150,000	182,850	200,000	
101 - 54110-201	Social Security	68,386	86,540	84,732	90,813	<i>6.20%</i>
101 - 54110-204	State Retirement	69,435	85,842	84,048	90,081	<i>6.15%</i>
101 - 54110-207	Medical Insurance	141,717	182,880	145,852	183,312	
101 - 54110-212	Employer Medicare	15,994	20,240	19,816	21,239	<i>1.45%</i>
101 - 54110-307	Communication	12,646	15,000	12,675	15,000	<i>mi-fi cards (850/mo), cell phones</i>
101 - 54110-317	Data Processing Services	11,602	7,000	5,260	7,000	<i>TNCRIM agreement</i>
101 - 54110-320	Dues And Memberships	2,550	2,500	900	2,500	
101 - 54110-322	Evaluation And Testing	1,962	5,000	2,580	5,000	<i>new employees</i>
101 - 54110-332	Legal Notices, Recording And Court Costs	1,363	1,500	1,520	1,500	
101 - 54110-333	Licenses	115	100	50	100	
101 - 54110-335	Maintenance And Repair Services-Buildings	8,520	15,000	910	15,000	
101 - 54110-336	Maintenance And Repair Services-Equipment	21,006	20,000	15,000	20,000	<i>generators, towers</i>
101 - 54110-338	Maintenance And Repair Services-Vehicles	66,119	34,315	25,449	30,000	
101 - 54110-340	Medical And Dental Services	177	1,000	-	1,000	
101 - 54110-347	Pest Control	300	500	100	500	
101 - 54110-348	Postal Charges	814	500	375	500	
101 - 54110-349	Printing, Stationery And Forms	1,746	1,000	1,700	1,500	
101 - 54110-351	Rentals	3,277	5,000	3,375	5,000	<i>TBI lines (ATT), Pitney Bowes</i>
101 - 54110-353	Towing Services	2,840	2,500	1,380	2,500	
101 - 54110-355	Travel	2,775	8,500	2,875	8,500	
101 - 54110-357	Veterinary Services	318	500	-	500	<i>K9 deputy</i>
101 - 54110-399	Contracted Services	499	2,000	500	2,000	<i>Canine Training</i>
101 - 54110-401	Animal Food and Supplies	324	2,000	250	2,000	
101 - 54110-410	Custodial Supplies	2,538	2,000	3,150	3,000	
101 - 54110-413	Drugs and Medical Supplies	2,382	2,000	2,575	2,500	<i>First Aid Cabinets</i>
101 - 54110-415	Electricity	12,165	15,000	14,148	15,000	
101 - 54110-425	Gasoline	49,559	60,000	45,756	60,000	
101 - 54110-431	Law Enforcement Supplies	13,688	26,000	4,776	25,000	
101 - 54110-434	Natural Gas	4,256	4,500	4,295	4,500	
101 - 54110-435	Office Supplies	4,258	3,500	2,750	3,500	
101 - 54110-437	Periodicals	-	500	25	500	

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
101 - 54110-451	Uniforms	15,287	10,000	17,750	10,000	
101 - 54110-454	Water And Sewer	-	5,000	-	5,000	* Dept has a credit on their acct.
101 - 54110-471	Software	-	15,000	15,000	37,500	Flock Services - LPR
101 - 54110-499	Other Supplies And Materials	3,035	3,000	1,750	3,000	
101 - 54110-524	In Service/Staff Development	8,554	15,000	1,665	15,000	
101 - 54110-599	Other Charges	1,260	1,500	1,250	1,500	
101 - 54110-708	Communication Equipment	4,795	1,000	-	1,000	
101 - 54110-709	Data Processing Equipment	6,755	6,800	-	6,800	
101 - 54110-716	Law Enforcement Equipment	-	40,000	38,708	40,000	Taser Program \$29,874,
101 - 54110-718	Motor Vehicles	26,023	-	-	120,000	2 patrol vehicles
101 - 54110-719	Office Equipment	471	5,000	350	5,000	
101 - 54110-724	Site Development	-	-	9,400	-	Awning for 210 Broadway
101 - 54110-790	Other Equipment	2,250	5,000	-	5,000	
Total Sheriff's Department		1,766,542	2,116,007	1,939,336	2,334,076	218,069
54120	<u>SCHOOL RESOURCE OFFICERS</u>					Governor has instated an SRO grant \$230,000 (46290)
101 - 54120-140	Salary Supplements	2,400	2,400	2,400	-	
101 - 54120-170	School Resource Officer	153,455	165,000	160,615	165,000	3 SRO
101 - 54120-187	Overtime Pay	3,260	10,000	14,184	20,000	
101 - 54120-201	Social Security	9,767	10,999	10,986	11,470	6.20%
101 - 54120-204	State Retirement	9,320	10,910	10,898	11,378	6.15%
101 - 54120-207	Medical Insurance	21,694	22,860	18,600	22,914	3 employees
101 - 54120-212	Employer Medicare	2,284	2,572	2,569	2,683	1.45%
101 - 54120-338	Maintenance and Repair - Vehicles	1,633	500	85	500	
101 - 54120-355	Travel	835	2,000	1,200	2,000	
101 - 54120-451	Uniforms	183	1,000	500	4,000	
101 - 54120-524	In Service / Staff Development	825	4,000	1,500	4,000	
101 - 54120-716	Law Enforcement Equipment	-	3,000	2,877	3,000	
101 - 54120-790	Other Equipment	-	1,500	1,100	1,500	
Total Special Patrols - SROs		205,656	236,741	227,514	248,444	11,703

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
54150	<u>DRUG ENFORCEMENT</u>					
101 - 54150-106	Deputy(les)	55,622	61,800	61,800	61,800	<i>DTF Director portion reimb by DTF</i>
101 - 54150-140	Salary Supplement	-	800	800	-	
101 - 54150-187	Overtime Pay	727	1,500	500	1,500	
101 - 54150-201	Social Security	3,506	3,974	3,912	3,925	
101 - 54150-204	State Retirement	3,423	3,942	3,881	3,893	
101 - 54150-207	Medical Insurance	7,231	7,620	7,620	7,638	
101 - 54150-212	Employer Medicare	820	929	915	918	
101 - 54150-425	Gasoline	1,491	2,500	1,500	2,500	
	Total Drug Enforcement	72,820	83,066	80,928	82,173	-892
54160	<u>ADMIN OF SEXUAL OFFENDER REGISTRY</u>					
101 - 54160-499	Other Supplies And Materials	-	400	-	400	
101 - 54160-530	Fines, Assessments, and Penalties	1,150	1,500	1,150	1,500	<i>SOR fees sent to TBI / offset by 43395</i>
101 - 54160-790	Other Equipment	1,647	2,500	-	2,500	
	Total Admin of the Sexual Offender Registry	2,797	4,400	1,150	4,400	0

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
54210	JAIL					
101 - 54210-160	Guards	597,837	779,500	785,000	738,000	Administrator, 16 guards
101 - 54210-162	Clerical Personnel	-	42,748	42,748	42,771	Warrant Clerk
101 - 54210-165	Cafeteria Personnel	84,623	87,600	82,600	75,480	
101 - 54210-187	Overtime Pay	60,652	80,000	75,800	80,000	
101 - 54210-201	Social Security	45,116	61,372	61,141	58,048	6.20%
101 - 54210-204	State Retirement	40,282	60,330	60,648	57,579	6.15%
101 - 54210-207	Medical Insurance	100,005	160,020	142,000	152,760	20 employees
101 - 54210-212	Employer Medicare	10,551	14,189	14,299	13,576	1.45%
101 - 54210-317	Data Processing Services	-	12,000	-	12,000	Datamaxx, Dataworks, Microsystems
101 - 54210-320	Dues And Memberships	102	100	110	100	
101 - 54210-322	Evaluation And Testing	3,133	4,000	2,500	4,000	new employee testing
101 - 54210-330	Lease / SBITA Payments	-	-	2,250	3,360	AED Lease Agreements 2@140/mo
101 - 54210-332	Legal Notices, Recording And Court Costs	718	1,000	800	1,000	
101 - 54210-335	Maintenance And Repair Services-Buildings	16,891	10,000	1,500	10,000	
101 - 54210-336	Maintenance And Repair Services-Equipment	11,954	10,000	5,500	10,000	Cummins Generator
101 - 54210-338	Maintenance and Repair Services - Vehicles	1,159	5,000	1,500	5,000	
101 - 54210-340	Medical And Dental Services	140,038	185,000	166,500	185,000	Dr. Carey Contract \$136,045, dental services
101 - 54210-347	Pest Control	300	300	300	300	
101 - 54210-348	Postal Charges	1,166	1,500	1,500	1,500	
101 - 54210-349	Printing, Stationery And Forms	435	2,000	800	2,000	
101 - 54210-351	Rentals	255	500	1,020	1,100	Copier Rental
101 - 54210-355	Travel	3,371	5,000	3,200	5,000	Training, conferences,
101 - 54210-410	Custodial Supplies	10,372	10,000	9,750	10,000	
101 - 54210-413	Drugs and Medical Supplies	-	-	2,664	3,000	First Aid Cabinet
101 - 54210-415	Electricity	13,873	15,000	15,500	15,000	
101 - 54210-422	Food Supplies	68,405	60,000	68,650	80,000	
101 - 54210-425	Gasoline	252	-	350	500	
101 - 54210-431	Law Enforcement Supplies	-	1,000	-	1,000	
101 - 54210-432	Library Books/Media	298	500	-	500	
101 - 54210-434	Natural Gas	4,621	6,000	5,304	6,000	
101 - 54210-435	Office Supplies	1,945	1,500	1,250	1,500	
101 - 54210-441	Prisoners Clothing	717	2,500	850	2,500	
101 - 54210-451	Uniforms	2,763	2,500	10,698	2,500	Mental Health Transport Grant - FY25
101 - 54210-454	Water And Sewer	2,781	7,000	4,716	7,000	
101 - 54210-499	Other Supplies And Materials	1,867	3,000	1,820	3,000	
101 - 54210-524	In Service/Staff Development	-	5,000	600	5,000	
101 - 54210-599	Other Charges	4,257	5,000	100	5,000	
101 - 54210-710	Food Service Equipment	6,442	5,000	-	5,000	

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
101 - 54210-719	Office Equipment	1,900	1,000	-	1,000	
101 - 54210-790	Other Equipment	-	1,500	105	1,500	
Total Jail		1,239,081	1,648,659	1,574,073	1,608,574	-40,086
54220 WORKHOUSE						
101 - 54220-160	Guards	74,421	81,000	75,000	82,777	2 guards
101 - 54220-187	Overtime Pay	379	5,000	500	2,000	
101 - 54220-201	Social Security	4,442	5,332	4,681	5,256	6.20%
101 - 54220-204	State Retirement	4,448	5,289	4,643	5,214	6.15%
101 - 54220-207	Medical Insurance	14,463	15,240	15,240	15,276	2 employees
101 - 54220-212	Employer Medicare	1,039	1,247	1,095	1,229	1.45%
101 - 54220-336	Maintenance And Repair Services-Equipment	1,078	1,500	950	1,500	
101 - 54220-338	Maintenance And Repair Services-Vehicles	1,776	2,000	1,500	2,000	
101 - 54220-410	Custodial Supplies	91	500	150	500	
101 - 54220-425	Gasoline	4,817	6,000	3,750	6,000	
101 - 54220-441	Prisoner Clothing	-	1,500	500	1,500	
101 - 54220-451	Uniforms	200	1,000	-	1,000	
101 - 54220-499	Other Supplies And Materials	497	2,000	15	2,000	
101 - 54220-599	Other Charges	-	500	-	500	water/gatorade - from recycle proceeds
101 - 54220-718	Motor Vehicles	-	-	-	60,000	new truck
101 - 54220-790	Other Equipment	-	1,000	-	1,000	
Total Workhouse		107,651	129,108	108,024	187,752	58,644
54240 JUVENILE SERVICES						
101 - 54240-189	Other Salaries & Wages	39,078	40,100	40,100	40,100	Wendy Holder
101 - 54240-201	Social Security	1,609	2,486	2,486	2,486	6.20%
101 - 54240-204	State Retirement	2,324	2,466	2,466	2,466	6.15%
101 - 54240-207	Medical Insurance	7,231	7,620	7,620	7,620	1 employee
101 - 54240-212	Employer Medicare	376	581	581	581	1.45%
101 - 54240-355	Travel	67	500	75	500	
101 - 54240-435	Office Supplies	70	200	105	200	
101 - 54240-499	Other Supplies And Materials	491	600	-	600	
101 - 54240-524	In Service / Staff Development	-	500	-	500	
101 - 54240-599	Other Charges	-	2,000	-	2,000	
101 - 54240-719	Office Equipment	768				
Total Juvenile Services		52,014	57,054	53,434	57,054	0

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
54310	<u>VOLUNTEER FIRE DEPARTMENT</u>					
101 - 54310-189	Other Salaries & Wages	102	1,500	250	1,500	<i>employee as volunteer</i>
101 - 54310-201	Social Security	6	93	16	93	
101 - 54310-204	State Retirement	6	92	15	92	
101 - 54310-212	Medicare	1	22	4	22	
101 - 54310-316	Contributions	1,000	1,000	1,000	1,000	<i>Dept of Ag Forestry (\$1,000)</i>
101 - 54310-316	Contributions - Per Diems	50,460	50,000	34,500	50,000	<i>per diem \$30 paid in December</i>
101 - 54310-320	Dues And Memberships	100	500	100	200	
101 - 54310-322	Evaluation And Testing	375	3,000	154	3,000	<i>new volunteers</i>
101 - 54310-332	Legal Notices, Recording And Court Costs	-	250	-	250	
101 - 54310-335	Maintenance And Repair Services-Buildings	219	5,000	7,675	7,500	
101 - 54310-336	Maintenance And Repair Services-Equipment	6,350	6,050	5,295	7,500	<i>Breathe air, SCBA testing, Fit tests</i>
101 - 54310-338	Maintenance And Repair Services-Vehicles	24,209	51,000	25,000	30,000	<i>Preventative Maintenance services, 2023 Brush Truck Repair</i>
101 - 54310-347	Pest Control	300	360	360	360	
101 - 54310-353	Towing Services	-	1,000	-	1,000	
101 - 54310-355	Travel	-	2,000	-	2,000	
101 - 54310-410	Custodial Supplies	157	750	25	750	
101 - 54310-415	Electricity	2,195	2,700	2,665	3,000	
101 - 54310-418	Equipment And Machinery Parts	-	-	-	16,400	<i>Enbridge Grant</i>
101 - 54310-425	Gasoline	1,930	3,500	1,500	3,500	
101 - 54310-434	Natural Gas	2,294	3,500	2,500	3,800	
101 - 54310-435	Office Supplies	78	300	-	1,000	
101 - 54310-451	Uniforms	2,568	2,500	-	3,000	
101 - 54310-454	Water And Sewer	556	1,000	575	1,250	
101 - 54310-499	Other Supplies And Materials	-	500	1,013	500	
101 - 54310-513	Workman's Compensation Insurance	2,496	3,000	1,483	3,000	
101 - 54310-524	In Service/Staff Development	745	5,000	3,211	5,000	
101 - 54310-599	Other Charges	613	1,000	256	1,000	
101 - 54310-708	Communication Equipment	3,074	1,000	1,060	7,500	<i>Handheld and Truck Radios</i>
101 - 54310-718	Motor Vehicles	-	275,000	238,535	-	
101 - 54310-719	Office Equipment	-	1,500	-	-	
101 - 54310-790	Other Equipment	69,214	36,700	30,000	30,000	<i>Turnout Gear - Hose, Foam, Truck Equipment</i>
Total Volunteer Fire Department		169,048	459,817	357,191	184,217	-275,600

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
54420	<u>VOLUNTEER RESCUE SQUAD</u>					
101 - 54420-189	Other Salaries & Wages	-	550	-	550	<i>employees as voluteers</i>
101 - 54420-201	Social Security	-	34	-	34	<i>6.20%</i>
101 - 54420-204	State Retirement	-	34	-	34	<i>6.15%</i>
101 - 54420-212	Employer Medicare	-	8	-	8	<i>1.45%</i>
101 - 54420-307	Communication	1,572	1,600	1,572	2,600	<i>\$1550 Penquin Management Licence - Rescue & Fire</i>
101 - 54420-316	Contributions	500	500	500	500	<i>water contributions onsite</i>
101 - 54420-316	Contributions - Per Diems	12,130	20,000	21,480	20,000	<i>per diem \$30 paid in December</i>
101 - 54420-320	Dues and Memberships	200	200	200	1,400	<i>TARS membership</i>
101 - 54420-322	Evaluation And Testing	-	1,000	208	1,000	<i>background checks, physicals</i>
101 - 54420-335	Maintenance And Repair Services-Buildings	-	1,000	2,500	2,500	
101 - 54420-336	Maintenance And Repair Services-Equipment	-	2,500	2,500	3,500	
101 - 54420-338	Maintenance And Repair Services-Vehicles	1,427	3,500	508	4,500	
101 - 54420-353	Towing Services	500	1,000	-	1,000	<i>towing for extrication class cars</i>
101 - 54420-355	Travel	-	1,500	-	2,500	<i>hotel, mileage, meals</i>
101 - 54420-415	Electricity	1,571	2,000	1,750	2,000	
101 - 54420-425	Gasoline	1,033	2,000	530	2,000	
101 - 54420-434	Natural Gas	2,677	4,000	2,775	4,000	
101 - 54420-451	Uniforms	-	500	1,500	1,500	
101 - 54420-524	In Service/Staff Developement	165	3,000	1,062	4,500	<i>conferences, registrations, class fees</i>
101 - 54420-599	Other Charges	2,682	1,000	180	1,500	
101 - 54420-711	Furniture and Fixtures	-	500	-	1,000	
101 - 54420-719	Office Equipment	-	-	-	1,000	
101 - 54420-790	Other Equipment	64,322	52,100	52,100	-	<i>State Grant for essential equip</i>
Total Rescue Squad		91,788	98,526	89,365	57,626	-40,900

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
54490	<u>OTHER EMERGENCY MANAGEMENT</u>					
101 - 54490-105	Supervisor/Director	76,936	78,865	78,865	78,865	
101 - 54490-140	Salary Supplement	-	5,032	5,031	-	
101 - 54490-201	Social Security	4,499	5,202	5,202	4,890	6.20%
101 - 54490-204	State Retirement	4,576	5,159	5,160	4,850	6.15%
101 - 54490-212	Employer Medicare	1,052	1,217	1,216	1,144	1.45%
101 - 54490-307	Communication	560	1,000	560	600	cell phones, MI-FI devices
101 - 54490-320	Dues and Memberships	55	100	60	100	
101 - 54490-355	Travel	1,936	2,000	1,000	2,000	
101 - 54490-413	Drugs and Medical Supplies	-	1,500	-	-	
101 - 54490-451	Uniforms	249	500	-	-	
101 - 54490-499	Other Supplies And Materials	-	500	-	500	
101 - 54490-524	In Service/Staff Development	995	1,500	600	1,500	
101 - 54490-708	Communication Equipment	-	1,000	-	-	
101 - 54490-790	Other Equipment	-	5,000	-	-	
Total Other Emergency Management		90,858	108,575	97,694	94,448	-14,127
54610	<u>COUNTY CORONER / MEDICAL EXAMINER</u>					
101 - 54610-308	Consultants	4,000	5,000	5,000	5,000	Coroner - \$120 per case
101 - 54610-341	Pauper Burials	-	2,500	1,600	3,200	
101 - 54610-399	Other Contracted Services	26,550	31,500	12,600	15,000	Autopsy fees
Total County Coroner / Medical Examiner		30,550	39,000	19,200	23,200	-15,800

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
55000	<u>PUBLIC HEALTH AND WELFARE</u>					
55110	<u>LOCAL HEALTH CENTER</u>					
101 - 55110-307	Communication	324	1,500	500	1,500	
101 - 55110-316	Contributions	13,254	13,500	13,500	13,500	<i>annual billing Dept of Health</i>
101 - 55110-320	Dues And Memberships	750	300	750	300	
101 - 55110-335	Maintenance And Repair Services-Buildings	3,312	3,630	1,375	3,630	
101 - 55110-336	Maintenance And Repair Services-Equipment	21	1,200	100	1,200	
101 - 55110-347	Pest Control	275	320	275	320	
101 - 55110-348	Postal Charges	400	500	400	500	
101 - 55110-349	Printing, Stationery And Forms	-	100	-	100	
101 - 55110-410	Custodial Supplies	-	450	985	450	
101 - 55110-413	Drugs And Medical Supplies	-	100	-	100	
101 - 55110-415	Electricity	4,098	5,500	4,200	5,500	
101 - 55110-434	Natural Gas	2,221	3,000	2,500	3,000	
101 - 55110-435	Office Supplies	1,650	1,500	1,750	1,500	
101 - 55110-437	Periodicals	36	100	36	100	
101 - 55110-454	Water And Sewer	556	600	610	600	
101 - 55110-508	Premiums on Corporate Surety Bonds	-	50	-	50	
101 - 55110-599	Other Charges	250	150	250	150	
101 - 55110-719	Office Equipment	-	100	-	100	
	Total Local Health Center	27,147	32,600	27,231	32,600	0

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
55120	<u>ANIMAL SHELTER</u>					
101 - 55120-164	Attendant	31,881	31,200	8,500	29,250	
101 - 55120-187	Overtime Pay	492	500	250	500	
101 - 55120-201	Social Security	3,038	1,965	543	1,845	6.20%
101 - 55120-204	State Retirement	1,925	1,950	538	1,830	6.15%
101 - 55120-212	Employer Medicare	710	460	127	431	1.45%
101 - 55120-307	Communications	515	550	515	550	Shelter Cell phone
101 - 55120-320	Dues and Memberships	190	50	-	50	
101 - 55120-322	Evaluation and Testing	162	100	-	100	
101 - 55120-335	Maintenance And Repair Services-Buildings	662	1,500	100	1,000	
101 - 55120-338	Maintenance And Repair Services-Vehicles	97	1,000	150	500	
101 - 55120-347	Pest Control	125	300	125	300	
101 - 55120-349	Printing, Stationary, and Forms	-	750	-	-	
101 - 55120-355	Travel	-	200	-	200	
101 - 55120-357	Veterinary Services	7,932	8,000	1,587	5,000	
101 - 55120-357-SPNEU	Veterinary Services - SPAY/NEUTER GRANT	1,500	1,100	1,100	1,000	Animal Friendly Grant
101 - 55120-401	Animal Food And Supplies	7,081	3,000	350	3,000	food, treats, vet supplies
101 - 55120-410	Custodial Supplies	846	1,000	50	500	
101 - 55120-413	Drugs and Medical Supplies	1,454	3,500	500	2,000	medication, preventative treatments
101 - 55120-415	Electricity	3,036	3,000	2,500	3,000	
101 - 55120-425	Gasoline	110	185	50	185	
101 - 55120-435	Office Supplies	1,008	1,000	-	500	
101 - 55120-454	Water And Sewer	1,164	1,400	612	1,000	
101 - 55120-499	Other Supplies And Materials	3,573	2,000	450	1,000	
101 - 55120-524	In Service/Staff Development	570	250	-	250	
101 - 55120-599	Other Charges	114	-	-	100	
Total Animal Shelter		94,860	64,960	18,046	54,091	-10,869
55170	<u>ALCOHOL AND DRUG PROGRAMS</u>					
101 - 55170-201	Social Security	-	250	-	250	6.20%
101 - 55170-204	State Retirement	-	200	-	200	6.15%
101 - 55170-212	Employer Medicare	-	30	-	30	1.45%
101 - 55170-316	Contributions	-	75,000	75,000	-	Opioid Contributions
101 - 55170-319	Confidential Drug Enforcement Payments	-	2,500	-	2,500	
101 - 55170-368	Drug Treatment	-	4,000	-	4,000	
101 - 55170-399	Other Contracted Services	-	500	-	500	
101 - 55170-429	Instructional Supplies And Materials	3,408	1,000	-	1,000	
101 - 55170-499	Other Supplies And Materials	-	500	-	500	
Total Alcohol and Drug Programs		3,408	83,980	75,000	8,980	-75,000

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

		0.9491 1¢ = 34,285	0.9491 1¢ = 35,368 AMENDED	0.9491 1¢ = 35,368	0.9491 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
55720	<u>SANITATION EDUCATION / LITTER PROGRAM (GRANT)</u>					
101 - 55720-137	Education Media Personnel	12,307	15,165	13,900	15,165	<i>PT Litter Grant Administrator</i>
101 - 55720-160	Guards	13,039	13,370	13,364	11,500	<i>Guard 1/4 shared w/ Workhouse (changed from 1/3)</i>
101 - 55720-201	Social Security	1,562	1,769	1,690	1,653	<i>6.20%</i>
101 - 55720-204	State Retirement	775	822	822	707	<i>6.15%</i>
101 - 55720-212	Employer Medicare	365	414	395	387	<i>1.45%</i>
101 - 55720-302	Advertising	2,164	2,000	30	2,000	
101 - 55720-338	Maintenance And Repair Services-Vehicles	130	800	150	800	
101 - 55720-355	Travel	293	250	-	250	
101 - 55720-410	Custodial Supplies	308	3,650	-	3,650	
101 - 55720-425	Gasoline	1,121	2,250	1,255	2,250	
101 - 55720-499	Other Supplies And Materials	11,778	3,710	12,593	5,838	<i>amt adjusts to make function total to 44,200</i>
	Total Sanitation Education / Litter Program	43,842	44,200	44,200	44,200	0

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
56000	<u>SOCIAL, CULTURAL, AND RECREATIONAL SERVICES</u>					
56100	<u>ADULT ACTIVITIES SENIOR CITIZENS CENTER</u>					
101 - 56100-103	Assistants	17,462	48,000	47,794	57,230	<i>1FT, 1 PT</i>
101 - 56100-105	Supervisor/Director	11,614	12,000	11,825	12,000	<i>Ginny Gregory (1/4) shared with Senior Center</i>
101 - 56100-187	Overtime Pay	454	1,500	250	1,500	
101 - 56100-201	Social Security	1,814	3,813	3,712	4,385	
101 - 56100-204	State Retirement	1,076	3,782	3,682	4,350	
101 - 56100-207	Medical Insurance	7,231	15,240	15,240	-	
101 - 56100-212	Employer Medicare	424	892	868	1,026	
101 - 56100-302	Advertising	478	400	-	-	
101 - 56100-322	Evaluation and Testing	187	54	154	-	
101 - 56100-599	Other Charges	-	200	-	-	
	Total Adult Activities Senior Citizens Center	40,740	85,881	83,525	80,491	-5,390
56300	<u>SENIOR CITIZENS ASSISTANCE (GRANT)</u>					
101 - 56300-105	Supervisor/Director	35,078	35,850	35,850	35,850	<i>Ginny Gregory (3/4), 3,000 GNRC</i>
101 - 56300-187	Overtime Pay	2,150	1,000	650	650	<i>Exercise Classes reimb by GNRC</i>
101 - 56300-201	Social Security	2,255	2,285	2,263	2,263	<i>6.20%</i>
101 - 56300-204	State Retirement	2,214	2,266	2,245	2,245	<i>6.15%</i>
101 - 56300-212	Employer Medicare	527	534	529	529	<i>1.45%</i>
101 - 56300-307	Communication	112	150	80	150	
101 - 56300-322	Evaluation And Testing	75	150	75	100	
101 - 56300-335	Maintenance And Repair Services-Building	-	-	550	-	
101 - 56300-338	Maintenance And Repair Services-Vehicles	47	500	2,850	1,500	<i>using reserve funds</i>
101 - 56300-355	Travel	44	100	175	200	
101 - 56300-425	Gasoline	205	1,166	515	1,200	
101 - 56300-435	Office Supplies	1,146	400	50	200	
101 - 56300-471	Software	475	50	50	50	
101 - 56300-499	Other Supplies And Materials	9,650	6,700	6,700	4,000	<i>using reserve funds</i>
101 - 56300-524	In Service/Staff Development	470	2,500	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	53,651	56,701	49,087	-4,564

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
56500	LIBRARIES					
101 - 56500-103	Assistant(s)	56,774	58,250	58,250	58,250	<i>Beth Sutherland, Dawn Burnley</i>
101 - 56500-129	Librarians	39,707	40,715	40,715	40,715	<i>Megan Lee</i>
101 - 56500-201	Social Security	5,451	6,137	6,137	6,137	<i>6.20%</i>
101 - 56500-204	State Retirement	5,738	6,087	6,087	6,087	<i>6.15%</i>
101 - 56500-207	Medical Insurance	14,463	22,860	15,048	15,276	<i>2 employees</i>
101 - 56500-212	Employer Medicare	1,275	1,436	1,436	1,436	<i>1.45%</i>
101 - 56500-302	Advertising	40	-	-	-	
101 - 56500-316	Contributions	2,174	2,000	2,175	2,000	<i>services for community (ancestry.com, etc)</i>
101 - 56500-317	Data Processing Services	1,250	1,250	1,250	1,251	<i>circ Software (Aug)</i>
101 - 56500-333	Licenses	429	429	429	429	<i>movie license (Feb)</i>
101 - 56500-335	Maintenance And Repair Services-Buildings	10	500	500	620	
101 - 56500-347	Pest Control	300	300	300	300	<i>\$25/mo</i>
101 - 56500-351	Rentals	1,407	1,550	1,550	1,550	<i>Copier Lease Sharp MX3050 (Aug 2020-2025)</i>
101 - 56500-355	Travel	121	300	125	200	<i>inservices, outreach, training</i>
101 - 56500-399	Other Contracted Services	3,900	4,704	4,150	3,744	<i>computer instructor, cleaning</i>
101 - 56500-410	Custodial Supplies	165	500	225	500	
101 - 56500-415	Electricity	5,886	6,500	5,724	6,000	
101 - 56500-432	Library Books/Media	7,042	7,000	7,050	13,000	<i>circulating materials</i>
101 - 56500-434	Natural Gas	3,063	3,500	3,960	3,500	
101 - 56500-435	Office Supplies	335	1,000	950	1,000	
101 - 56500-454	Water And Sewer	556	600	648	600	
101 - 56500-499	Other Supplies And Materials	1,559	1,000	1,578	1,600	<i>outreach supplies, special items</i>
101 - 56500-524	In Service/Staff Development	-	45	-	45	<i>conference/training</i>
Total Libraries		151,645	166,663	158,287	164,240	-2,423

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

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		ACTUAL	BUDGET	ESTIMATED	PROPOSED	Notes
ACCOUNT NUMBER		2023-2024	2024-2025	2024-2025	2025-2026	
56700	<u>PARKS AND FAIR BOARDS</u>					
101 - 56700-105	Supervisor/Director	14,481	15,600	14,872	15,600	<i>Cliff Sallee (20%)</i>
101 - 56700-149	Laborers	64,496	115,000	74,646	115,000	<i>Groundskeeper, 2 Laborers, Park Security</i>
101 - 56700-168	Temporary Personnel	28,680	50,000	42,500	50,000	<i>Pool, Summer Laborers</i>
101 - 56700-187	Overtime Pay	1,853	5,000	2,470	5,000	
101 - 56700-201	Social Security	6,735	11,507	8,338	11,507	<i>6.20%</i>
101 - 56700-204	State Retirement	3,199	8,339	5,657	8,339	<i>6.15%</i>
101 - 56700-207	Medical Insurance	6,238	30,480	30,480	30,552	<i>4 employees</i>
101 - 56700-212	Employer Medicare	1,575	2,691	1,950	2,691	<i>1.45%</i>
101 - 56700-302	Advertising	-	500	-	-	<i>employment ads for pool</i>
101 - 56700-307	Communication	515	600	517	600	<i>PW Cellphone</i>
101 - 56700-320	Dues And Memberships	45	-	155	250	
101 - 56700-322	Evaluation And Testing	262	1,500	888	1,500	<i>new employee testing</i>
101 - 56700-332	Legal Notices, Recording And Court Costs	-	100	-	-	
101 - 56700-335	Maintenance And Repair Services-Buildings	2,853	1,200	2,900	3,500	
101 - 56700-336	Maintenance And Repair Services-Equipment	13,446	5,000	6,500	7,500	
101 - 56700-338	Maintenance And Repair Services-Vehicles	2,033	2,500	2,500	3,000	
101 - 56700-361	Permits	890	1,000	890	1,000	<i>Pool & Food Permits</i>
101 - 56700-399	Other Contracted Services	500	-	-	500	
101 - 56700-410	Custodial Supplies	2,107	2,500	2,250	3,000	
101 - 56700-415	Electricity	16,297	20,000	16,884	20,000	
101 - 56700-420	Fertilizer, Lime, Chemicals And Seed	1,972	1,500	2,000	3,500	
101 - 56700-422	Food Supplies	2,336	5,000	2,500	3,000	<i>pool concessions</i>
101 - 56700-425	Gasoline	4,798	5,000	7,608	8,500	
101 - 56700-435	Office Supplies	70	100	75	150	
101 - 56700-451	Uniforms	583	1,000	650	1,000	
101 - 56700-454	Water And Sewer	9,875	10,000	11,575	12,000	<i>Pool, Summer</i>
101 - 56700-468	Chemicals	4,479	4,000	4,525	5,500	<i>Pool, Summer</i>
101 - 56700-499	Other Supplies And Materials	5,675	2,500	1,750	2,500	
101 - 56700-524	In Service/Staff Development	1,433	5,000	2,500	5,000	<i>lifeguard training</i>
101 - 56700-599	Other Charges	950	250	25	1,000	
101 - 56700-718	Motor Vehicles	-	10,000	6,000	-	
101 - 56700-724	Site Development	1,835	7,000	3,500	7,000	<i>mulch, picnic tables, benches, freshen up the park</i>
101 - 56700-790	Other Equipment	880	30,500	-	30,500	<i>Cameras in ballfield areas, LPRs for all areas</i>
Total Parks and Fair Boards		201,091	355,368	257,106	359,190	3,822

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101 - General Fund

For Fiscal Year Ending June 30, 2026

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		ACTUAL	BUDGET	ESTIMATED	PROPOSED	Notes
ACCOUNT NUMBER		2023-2024	2024-2025	2024-2025	2025-2026	
57000	<u>AGRICULTURE AND NATURAL RESOURCES</u>					
57100	<u>AGRICULTURAL EXTENSION SERVICE</u>					
101 - 57100-140	Salary Supplements	32,676	38,181	29,504	45,259	
101 - 57100-161	Secretary(s)	13,024	13,806	13,806	14,497	
101 - 57100-299	Employee Benefits	14,072	17,155	15,046	22,769	<i>SS, Pension, Medicare, Longevity</i>
101 - 57100-316	Contributions	4,000	4,000	4,000	5,120	<i>contribution to County Fair (\$3,000), 4H (\$2,120)</i>
101 - 57100-320	Dues And Memberships	645	470	650	485	
101 - 57100-355	Travel	910	2,000	1,000	2,000	
101 - 57100-435	Office Supplies	560	2,000	575	2,000	
101 - 57100-499	Other Supplies and Materials	956	-	50	-	
101 - 57100-513	Workman's Compensation Insurance	39	49	30	-	
101 - 57100-599	Other Charges	3	12	-	-	
101 - 57100-719	Office Equipment	1,072	2,000	1,081	-	
	Total Agricultural Extension Service	67,957	79,673	65,742	92,130	12,457
57500	<u>SOIL CONSERVATION</u>					
101 - 57500-189	Soil Technician	24,665	31,050	31,050	31,982	<i>3.5% increase offset by NRCS/TDA \$21,000</i>
101 - 57500-201	Social Security	1,529	1,926	1,926	1,985	
101 - 57500-204	State Retirement	685	1,911	1,911	1,965	
101 - 57500-207	Medical Insurance	-	7,620	6,212	7,638	
101 - 57500-212	Employer Medicare	358	451	451	455	
101 - 57500-316	Soil Conservation - Contributions	15,185	16,060	16,060	16,525	<i>Annual Contribution (Assistant, Dues, Postage, Supplies)</i>
	Total Soil Conervation	42,422	59,018	57,610	60,550	1,532
58000	<u>OTHER OPERATIONS</u>					
58190	<u>OTHER ECONOMIC AND COMMUNITY DEVELOPMENT</u>					
101 - 58190-302	Advertising	-	1,500	-	-	
101 - 58190-309-BRC	Contracts with Government Agencies - BRC	-	100,000	-	100,000	<i>Broadband Ready Communities</i>
101 - 58190-309-CDBG	Contracts with Government Agencies - CDBG	398,607	55,345	55,345	-	<i>2022 CDBG Housing</i>
101 - 58190-309-CDBCV	Contracts with Government Agencies - CDBG-CV	-	478,106	-	478,106	<i>2023 CDBG Food Insecurity</i>
101 - 58190-309-3STAR	Contracts with Government Agencies - ThreeStar Grant	4,995	45,005	38,750	-	<i>2023 THREESTAR GRANT - CHAMBER</i>
101 - 58190-309-HOME	Contracts with Government Agencies - THDA HOME Grant	-	810,000	-	810,000	<i>2024 HOME GRANT</i>
101 - 58190-316-IDB	Contributions - Industrial Development Board	-	-	-	10,000	<i>IDB Hwy 141 Impact Study</i>
101 - 58190-320	Dues and Memberships	-	500	-	500	
101 - 58190-524	In Service / Staff Development	-	5,000	-	-	
	Total Other Operations	403,602	1,495,456	94,095	1,398,606	-96,850

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101 - General Fund

For Fiscal Year Ending June 30, 2026

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ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
58300	<u>VETERANS' SERVICES</u>					
101 - 58300-105	Director	15,876	16,935	16,935	16,935	
101 - 58300-201	Social Security	984	1,050	1,050	1,050	6.20%
101 - 58300-212	Employer Medicare	230	246	246	246	1.45%
101 - 58300-307	Communication	-	300	-	-	
101 - 58300-317	Data Processing Services	483	500	483	50	Portion of Microsoft Office365
101 - 58300-320	Dues And Memberships	-	100	-	-	
101 - 58300-355	Travel	547	1,000	750	-	Training, Annual Conference
101 - 58300-435	Office Supplies	-	200	-	200	
101 - 58300-524	In Service/Staff Development	-	500	-	500	
101 - 58300-719	Office Equipment	-	-	-	1,200	computer
	Total Veterans Services	18,324	20,831	19,464	20,181	-650
58400	<u>OTHER CHARGES</u>					
101 - 58400-320	Dues And Memberships	110	200	655	800	
101 - 58400-322	Evaluation And Testing	1,040	1,100	-	1,100	CDL Drivers, CC workers
101 - 58400-332	Legal Notices, Recording And Court Costs	-	500	60	500	Misc records w/ Req of Deeds, public notices
101 - 58400-336	Maintenance And Repair Services-Equipment	839	1,500	1,500	1,500	FuelMaster Equipment
101 - 58400-348	Postal Charges	11,503	15,000	12,212	15,000	all departments
101 - 58400-351	Rentals	17,566	22,000	22,350	23,000	copier leases (Xerox, Wells Fargo), Postage Machines
101 - 58400-415	Electricity	2,121	3,000	1,210	3,000	
101 - 58400-423	Fuel Oil	8,967	50,000	24,500	50,000	need to keep while line is reimb from other funds
101 - 58400-435	Office Supplies	2,000	3,000	2,700	3,000	All Admin Depts (paper, folders)
101 - 58400-499	Other Supplies and Materials	347	500	-	500	Misc items
101 - 58400-506	Liability Insurance	113,174	145,000	144,608	160,000	TNRMT
101 - 58400-510	Trustee's Commission	89,901	120,000	137,676	140,000	1% commission
101 - 58400-513	Workman's Compensation Insurance	83,331	104,000	109,919	115,000	TNRMT
101 - 58400-515	Liability Claims	-	1,000	-	1,000	TNRMT - deductible for settlement claims
101 - 58400-599	Other Charges	20	1,000	-	-	
	Total Other Charges	340,654	467,800	457,390	514,400	46,600
58600	<u>EMPLOYEE BENEFITS</u>					
101 - 58600-210	Unemployment Compensation	5,300	5,000	8,600	15,000	quarterly payments for unemployment claims
	Total Employee Benefits	5,300	5,500	8,600	15,000	9,500

Statement of Proposed Operations

101 - General Fund

For Fiscal Year Ending June 30, 2026

ACCOUNT NUMBER		0.9491 1¢ = 34,285 ACTUAL 2023-2024	0.9491 1¢ = 35,368 AMENDED BUDGET 2024-2025	0.9491 1¢ = 35,368 ESTIMATED 2024-2025	0.9491 1¢ = 36,195 PROPOSED 2025-2026	Notes
58900	<u>MISCELLANEOUS</u>					
101 - 58900-316	Contributions	31,500	39,500	39,500	42,000	Chamber (\$20,000), HATS (2,000), MCHRA (7,500), Fix Trou (2,000), Fair (\$8,000), Arts Council (\$2,000) STAR (\$500)
101 - 58900-320	Dues And Memberships	5,586	6,500	6,341	6,500	TCSA (1,500), GNRC (6,000)
101 - 58900-399	Other Contracted Services - GNRC Arts Grant	5,000	3,000	3,000	-	
	Total Miscellaneous	42,086	49,000	48,841	48,500	-500
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	-	745,500	41,725	703,775	Health Dept Projects funded by ARPA (47406) & CARES (47306)
91150	<u>SOCIAL, CULTURAL, AND RECREATION PROJECTS</u>					
	<u>LOCAL PARKS AND RECREATION FUNDING</u>					
101 - 91150-302	Advertising	-	500	-	-	Bid Ads
101 - 91150-309	Contracts with Government Agencies	503,543	672,572	627,205	-	LPRF Playground
101 - 91150-399	Other Contracted Services	30,490	20,000	14,670	-	not funded by grant
101 - 91150-599	Other Charges	145	25,000	1,183	-	Misc unforeseen expenses
	Total Capital Projects	534,178	1,463,572	684,783	703,775	-759,797
TOTAL EXPENDITURES		\$ 8,411,966	\$ 12,581,559	\$ 9,285,643	\$ 11,575,095	
TOTAL REVENUES		\$ 8,086,935	\$ 9,124,337	\$ 7,974,664	\$ 9,348,003	223,666
TOTAL EXPENDITURES		8,411,966	12,581,559	9,285,643	11,575,095	-1,006,464
EXCESS (DEFICIENCY) OF REVENUES OVER EXP		\$ (325,031)	\$ (3,457,222)	\$ (1,310,979)	\$ (2,227,092)	1,230,130
<u>OTHER FINANCING SOURCES</u>						
101 - 49700	Insurance Recovery	24,946	9,823	9,822	-	Not budgeted
101 - 49800	Transfers In - Transfer from Other Funds	-	123,900	123,900	-	Fund 127 - Health Renovations
101 - 99100-590	Transfers Out - Transfers To Other Funds	(122,315)	(122,316)	(122,316)	(122,316)	QSCB (122,316)
	Total Other Financing Sources	(97,369)	11,407	11,406	(122,316)	-133,723
NET CHANGE IN FUND BALANCE		\$ (422,400)	\$ (3,445,815)	\$ (1,299,573)	\$ (2,349,408)	
FUND BALANCE JULY 1		4,779,371	4,356,971	4,356,971	3,057,398	
FUND BALANCE JUNE 30		\$ 4,356,971	\$ 911,156	\$ 3,057,398	\$ 707,990	-203,166

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
116 - Solid Waste Fund
For Fiscal Year Ending June 30, 2026

Statement E-1 *Salaries are No Increase w/ adjustments*

		0.1179 1¢ = 34,285	0.1179 1¢ = 35,368	0.1179 1¢ = 35,368	0.1179 1¢ = 36,195	<i>estimated</i>
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGETED 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
40000	<u>LOCAL TAXES</u>					
40100	<u>COUNTY PROPERTY TAX</u>					
116 - 40110	Current Property Tax	398,941	383,631	400,821	392,608	1¢ = 36,195 .1179 rate 92% showing
116 - 40115	Discount On Property Tax	(4,841)	(4,987)	(5,271)	(5,104)	
116 - 40120	Trustee's Collections - Prior Year	9,264	10,000	9,934	10,000	
116 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	3,758	5,000	1,358	5,000	
116 - 40140	Interest And Penalty	1,675	2,000	1,495	2,000	
	Total County Property Taxes	408,797	395,644	408,337	404,504	8,860
40200	<u>COUNTY LOCAL OPTION TAXES</u>					
116 - 40270	Business Tax	7,841	8,000	8,250	8,000	due date April 15/ will show in May
	Total County Local Option Taxes	7,841	8,000	8,250	8,000	
	TOTAL LOCAL TAXES	416,638	403,644	416,587	412,504	8,860
43000	<u>CHARGES FOR CURRENT SERVICES</u>					
116 - 43106	Commercial And Industrl Waste Coll Charg	252,719	250,000	285,135	270,000	
	Total Charges for Current Services	252,719	250,000	285,135	270,000	20,000
44000	<u>OTHER LOCAL REVENUES</u>					
116 - 44145	Sale Of Recycled Materials	57,136	35,000	48,065	40,000	
116 - 44540	Sale of Property	7,471	-	-	-	
	Total Other Local Revenues	64,607	35,000	48,065	40,000	5,000
46000	<u>STATE OF TENNESSEE</u>					
116 - 46990	Other State Revenues	6,063	5,000	5,028	5,000	Recycled Tire Fees
	Total State of Tennessee	6,063	5,000	5,028	5,000	0
	TOTAL REVENUES	\$ 740,027	\$ 693,644	\$ 754,815	\$ 727,504	33,860

Hartsville/Trousdale County, Tennessee

Statement E-1 *Salaries are No Increase w/ adjustments*

Statement of Proposed Operations

116 - Solid Waste Fund

For Fiscal Year Ending June 30, 2026

0.1179 0.1179 0.1179 0.1179
 1¢ = 34,285 1¢ = 35,368 1¢ = 35,368 1¢ = 36,195 *estimated*

ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGETED 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
55000	<u>PUBLIC HEALTH AND WELFARE</u>					
55732	<u>CONVENIENCE CENTER</u>					
116 - 55732-103	Assistant	31,744	35,600	31,594	34,715	
116 - 55732-105	Supervisor/Director	28,962	31,100	28,401	31,100	
116 - 55732-147	Truck Drivers	40,267	58,100	57,564	62,000	
116 - 55732-149	Laborers/Mechanics	72,496	107,750	106,302	130,000	
116 - 55732-164	Attendants	68,475	69,000	68,911	70,000	
116 - 55732-187	Overtime Pay	15,121	25,000	7,746	15,000	
116 - 55732-201	Social Security	15,007	20,246	18,632	21,255	6.20%
116 - 55732-204	State Retirement	10,914	20,083	18,482	21,083	6.15%
116 - 55732-207	Medical Insurance	35,434	60,960	32,370	61,104	
116 - 55732-212	Employer Medicare	3,510	4,735	4,358	4,971	1.45%
116 - 55732-322	Evaluation And Testing	909	1,000	1,895	1,000	
116 - 55732-335	Maintenance And Repair Services-Buildings	453	3,000	40	3,000	
116 - 55732-336	Maintenance And Repair Services-Equipment	15,784	25,000	15,750	25,000	
116 - 55732-338	Maintenance And Repair Services-Vehicles	32,279	40,000	17,250	40,000	
116 - 55732-347	Pest Control	325	300	325	325	
116 - 55732-349	Printing, Stationery And Forms	286	350	1,500	2,000	
116 - 55732-353	Towing Services	550	-	-	1,000	
116 - 55732-410	Custodial Supplies	102	200	150	250	
116 - 55732-415	Electricity	4,311	6,000	5,942	7,500	
116 - 55732-418	Equipment and Machinery Parts	-	-	-	6,000	Tools and mechanic equipment
116 - 55732-425	Gasoline	48,032	55,000	43,575	58,000	
116 - 55732-434	Natural Gas	166	-	-	-	
116 - 55732-435	Office Supplies	541	1,000	615	1,000	
116 - 55732-442	Propane Gas	54	2,500	1,534	3,000	
116 - 55732-454	Water And Sewer	604	700	675	750	
116 - 55732-471	Software	1,900	1,500	1,900	4,000	microsoft office, diagnostic software
116 - 55732-499	Other Supplies And Materials	2,417	2,000	1,250	3,500	
116 - 55732-599	Other Charges	51	200	100	500	
116 - 55732-718	Motor Vehicles	656,363	-	-	-	
116 - 55732-719	Office Equipment	300	-	-	2,000	FY26 Computer for PW office
116 - 55732-724	Site Development	-	35,000	-	35,000	Construction new guard house / fencing
116 - 55732-733	Solid Waste Equipment	31,650	-	-	40,000	Dumpsters / Roll Off Containers
116 - 55732-790	Other Equipment	129,783	-	-	-	
	Total Convenience Center	1,248,790	606,324	466,860	685,052	78,729

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
116 - Solid Waste Fund
For Fiscal Year Ending June 30, 2026

Statement E-1 *Salaries are No Increase w/ adjustments*

		0.1179 1¢ = 34,285	0.1179 1¢ = 35,368	0.1179 1¢ = 35,368	0.1179 1¢ = 36,195	<i>estimated</i>
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGETED 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
55751	<u>RECYCLING CENTER</u>					
116 - 55751-149	Laborers	36,504	39,720	39,249	39,720	
116 - 55751-187	Overtime Pay	559	500	-	500	
116 - 55751-201	Social Security	2,290	2,494	2,433	2,494	6.20%
116 - 55751-204	State Retirement	2,204	2,474	2,414	2,474	6.15%
116 - 55751-207	Medical Insurance	1,852	7,620	7,620	7,638	
116 - 55751-212	Employer Medicare	536	583	569	583	1.45%
116 - 55751-322	Evaluation and Testing	-	250	-	250	
116 - 55751-336	Maintenance And Repair Services-Equipment	8,994	10,000	25,750	20,000	
116 - 55751-338	Maintenance And Repair Services-Vehicles	650	2,000	650	2,500	
116 - 55751-410	Custodial Supplies	149	100	150	200	
116 - 55751-415	Electricity	1,365	2,000	2,326	2,000	
116 - 55751-425	Gasoline	3,322	6,000	-	6,000	
116 - 55751-441	Prisoners Clothing	-	-	120	150	<i>safety vests, winter wear</i>
116 - 55751-442	Propane Gas	775	1,700	1,500	3,300	
116 - 55751-462	Wire	-	3,500	1,893	3,500	
116 - 55751-499	Other Supplies And Materials	159	250	153	500	
116 - 55751-599	Other Charges	-	500	-	500	
116 - 55751-718	Motor Vehicles	80	-	-	-	
116 - 55751-733	Solid Waste Equipment	12,500	-	-	-	
116 - 55751-790	Other Equipment	-	-	-	39,000	<i>New Bobcat</i>
	Total Recycling Center	71,939	79,691	84,827	131,308	51,618
55759	<u>OTHER WASTE DISPOSAL</u>					
116 - 55759-359	Disposal Fees	186,526	300,000	195,000	300,000	<i>Smith County - \$50/ton</i>
	Total Other Waste Disposal	186,526	300,000	195,000	300,000	0
55770	<u>POSTCLOSURE CARE COSTS</u>					
116 - 55770-308	Consultants	5,441	15,000	-	15,000	<i>When required: Landfill quarterly testing (3,500/qtr), annual (4,000)</i>
116 - 55770-523	Landfill Closure/Postclosure Care Costs	1,350	3,000	1,900	3,000	
116 - 55770-724	Site Development	-	15,000	-	15,000	<i>hold amount</i>
	Total Postclosure Care Costs	6,791	33,000	1,900	33,000	0

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
116 - Solid Waste Fund
For Fiscal Year Ending June 30, 2026

Statement E-1 *Salaries are No Increase w/ adjustments*

		0.1179 1¢ = 34,285	0.1179 1¢ = 35,368	0.1179 1¢ = 35,368	0.1179 1¢ = 36,195	<i>estimated</i>
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGETED 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
58000	<u>OTHER GENERAL GOVERNMENT</u>					
58400	<u>OTHER CHARGES</u>					
116 - 58400-506	Liability Insurance	18,606	14,000	13,590	15,000	
116 - 58400-510	Trustee's Commission	11,439	20,000	10,275	15,000	
116 - 58400-513	Workman's Compensation Insurance	10,411	13,000	14,002	15,000	
	Total Other Charges	40,456	47,000	37,867	45,000	-2,000
	TOTAL EXPENDITURES	\$ 1,554,502	\$ 1,066,015	\$ 786,454	\$ 1,194,361	128,346
	TOTAL REVENUES	\$ 740,027	\$ 693,644	\$ 754,815	\$ 727,504	
	TOTAL EXPENDITURES	1,554,502	1,066,015	786,454	1,194,361	
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ (814,475)	\$ (372,371)	\$ (31,640)	\$ (466,857)	-94,487
	<u>OTHER FINANCING SOURCES</u>					
116 - 49700	Insurance Recovery	-	-	-	-	<i>Not budgeted, not included in AUDIT revenues</i>
116 - 49800	Transfer In	423,500	-	-	-	
	Total Other Financing Sources	423,500	-	-	-	
	NET CHANGE IN FUND BALANCE	\$ (390,975)	\$ (372,371)	\$ (31,640)	\$ (466,857)	
	FUND BALANCE JULY 1	1,170,423	779,448	779,448	747,808	
	FUND BALANCE JUNE 30	\$ 779,448	\$ 407,077	\$ 747,808	\$ 280,951	-126,126

Hartsville/Trousdale County, Tennessee

Statement E-2 *Salaries are No Increase w/ adjustments*

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	0.2468 1¢ =35,368	0.2468 1¢ = 36,195	
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAX					
118 - 40110	Current Property Tax	834,332	803,055	835,001	821,845	<i>1¢ = 36,195 .2468 rate 92% showing through March, none in April-June</i>
118 - 40115	Discount On Property Tax	(10,123)	(8,000)	(11,031)	(10,684)	
118 - 40120	Trustee's Collections - Prior Year	19,343	12,000	20,775	15,000	
118 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	7,859	5,000	2,840	2,000	
118 - 40140	Interest And Penalty	3,486	3,000	3,126	3,000	
	Total County Property Taxes	854,897	815,055	850,711	831,161	16,106
40200	COUNTY LOCAL OPTION TAXES					
118 - 40270	Business Tax	16,399	9,500	16,850	12,000	
	Total County Local Option Taxes	16,399	9,500	16,850	12,000	
	Total Local Taxes	871,296	824,555	867,561	843,161	18,606
43000	CHARGES FOR CURRENT SERVICES					
118 - 43120	Patient Charges	561,494	500,000	573,015	550,000	
	Total Charges for Current Services	561,494	500,000	573,015	550,000	50,000
44000	OTHER LOCAL REVENUES					
118 - 44110	Investment Income	212	-	225	-	<i>interest on bank acct</i>
	Total Other Local Revenues	212	-	225	-	
	TOTAL REVENUES	\$ 1,433,002	\$ 1,324,555	\$ 1,440,801	\$ 1,393,161	68,606

Statement of Proposed Operations

118 - Ambulance Service Fund

For Fiscal Year Ending June 30, 2026

0.2468 0.2468 0.2468 0.2468
 1¢ =34,285 1¢ =35,368 1¢ =35,368 1¢ = 36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
55000	PUBLIC HEALTH AND WELFARE				
55130	AMBULANCE/EMERGENCY MEDICAL SERVICES				
118 - 55130-131	Medical Personnel	400,951	448,000	405,965	448,000 <i>(12FT) 3 EMT, 5 AEMT, 4 Paramedics</i>
118 - 55130-162	Clerical Personnel	38,314	40,266	40,266	40,266 <i>1 Clerk</i>
118 - 55130-169	Part Time Personnel	24,368	50,000	10,500	50,000 <i>5 Part Time / PRN</i>
118 - 55130-187	Overtime Pay	350,485	390,000	340,425	345,000 <i>based on 48 hrs per pay period</i>
118 - 55130-201	Social Security	48,279	57,552	49,424	54,762 <i>0.062</i>
118 - 55130-204	State Retirement	41,480	53,398	46,873	51,246 <i>0.0615</i>
118 - 55130-207	Medical Insurance	86,718	106,680	101,304	106,932 <i>13 employees + Director</i>
118 - 55130-212	Employer Medicare	11,291	13,460	11,559	12,807 <i>0.0145</i>
118 - 55130-306	Bank Charges	718	800	725	800 <i>credit card processing</i>
118 - 55130-307	Communication	4,909	7,000	5,405	7,000
118 - 55130-312	Contracts With Private Agencies	11,366	18,000	12,648	15,000 <i>Vanderbilt (9,600), Elevos (1,950)</i>
118 - 55130-317	Data Processing Services	848	800	850	900
118 - 55130-320	Dues And Memberships	390	500	390	500
118 - 55130-322	Evaluation And Testing	716	1,000	308	1,000 <i>New Employee Testing</i>
118 - 55130-332	Legal Notices, Recording And Court Costs	-	200	-	-
118 - 55130-333	Licenses	1,930	3,000	1,950	2,500 <i>state license</i>
118 - 55130-335	Maintenance And Repair Services-Buildings	1,401	3,000	3,750	4,000
118 - 55130-336	Maintenance And Repair Services-Equipment	9,553	5,000	750	2,500
118 - 55130-337	Maintenance And Repair Services-Office Equip	-	500	-	500
118 - 55130-338	Maintenance And Repair Services-Vehicles	19,977	20,000	35,000	20,000
118 - 55130-347	Pest Control	480	480	480	480
118 - 55130-348	Postal Charges	1,351	1,000	1,500	1,500
118 - 55130-349	Printing, Stationery And Forms	-	300	200	300
118 - 55130-351	Rentals	4,206	4,500	9,601	10,000 <i>Xerox, NexAir</i>
118 - 55130-353	Towing Services	-	250	350	250
118 - 55130-355	Travel	234	500	-	500
118 - 55130-399	Other Contracted Services	1,950	3,000	2,000	6,000 <i>Stericycle, Shred It, Biohazard disposal, TriZetto</i>
118 - 55130-410	Custodial Supplies	851	2,000	1,505	2,000
118 - 55130-413	Drugs And Medical Supplies	40,434	50,000	60,630	75,000 <i>Increase in supply costs</i>
118 - 55130-415	Electricity	5,956	6,500	6,588	6,750
118 - 55130-425	Gasoline	16,165	25,000	17,500	20,000
118 - 55130-434	Natural Gas	3,220	5,000	3,575	5,000
118 - 55130-435	Office Supplies	759	1,000	575	1,000

Hartsville/Trousdale County, Tennessee

Statement E-2 *Salaries are No Increase w/ adjustments*

Statement of Proposed Operations

118 - Ambulance Service Fund

For Fiscal Year Ending June 30, 2026

0.2468 0.2468 0.2468 0.2468
 1¢ =34,285 1¢ =35,368 1¢ =35,368 1¢ = 36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	
118 - 55130-451	Uniforms	7,924	7,500	5,150	7,500	\$400 allowance each employee
118 - 55130-454	Water And Sewer	1,039	2,500	1,216	2,500	
118 - 55130-471	Software	7,567	8,000	7,650	8,000	Image Trend - Patient Care Documentation
118 - 55130-499	Other Supplies And Materials	700	600	583	600	
118 - 55130-506	Liability Insurance	16,875	20,000	20,295	25,000	
118 - 55130-510	Trustee's Commission	22,915	35,000	25,000	30,000	
118 - 55130-513	Workman's Compensation Insurance	41,070	50,000	47,735	50,000	
118 - 55130-524	In Service/Staff Development	4,458	5,000	7,760	5,000	
118 - 55130-530	Fines, Assessments, and Penalties	-	15,200	-	15,200	qtr payment (3,500)
118 - 55130-599	Other Charges	476	1,000	200	1,000	
118 - 55130-711	Furniture And Fixtures	8,858	1,000	130	1,000	
118 - 55130-718	Motor Vehicles	-	-	-	190,000	Remount of Ambulance w/ add ons
118 - 55130-719	Office Equipment	-	1,000	-	1,000	
	Total Ambulance/Emergency Medical Services	1,243,132	1,465,486	1,288,314	1,629,294	
	TOTAL EXPENDITURES	\$ 1,243,132	\$ 1,465,486	\$ 1,288,314	\$ 1,629,294	163,808
	TOTAL REVENUES	\$ 1,433,002	\$ 1,324,555	\$ 1,440,801	\$ 1,393,161	
	TOTAL EXPENDITURES	1,243,132	1,465,486	1,288,314	1,629,294	
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ 189,870	\$ (140,931)	\$ 152,487	\$ (236,132)	-95,201
49000	<u>Other Sources (Non-Revenue)</u>					
118 - 49700	Insurance Recovery	-	-	632	-	
118 - 49800	Transfer In	-	-	-	-	
	Total Other Sources (Non-Revenue)	-	-	632	-	
	NET CHANGE IN FUND BALANCE	\$ 189,870	\$ (140,931)	\$ 153,119	\$ (236,132)	
	FUND BALANCE JULY 1	444,360	634,230	634,230	787,349	
	FUND BALANCE JUNE 30	\$ 634,230	\$ 493,299	\$ 787,349	\$ 551,217	57,918

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	\$ -	\$ -	\$ -

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
122 - County Drug Control Fund
For Fiscal Year Ending June 30, 2026

Statement E-4

ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
42000	<u>FINES FORFEITURES AND PENALTIES</u>				
122 - 42340	Drug Control Fines	7,350	5,000	4,226	5,000
122 - 42865	Drug Task Force Forfeitures And Seizures	1,847	8,000	-	8,000
122 - 42910	Proceeds From Confiscated Property	1,500	3,000	-	3,000
	Total Fines, Forfeitures, and Penalties	10,697	16,000	4,226	16,000
	Total Revenues	\$ 10,697	\$ 16,000	\$ 4,226	\$ 16,000
54150	<u>DRUG ENFORCEMENT</u>				
122 - 54150-429	Instructional Supplies And Materials	-	1,000	-	1,000
122 - 54150-510	Trustee's Commission	100	250	42	250
122 - 54150-716	Law Enforcement Equipment	-	75,000	-	75,000
122 - 54150-718	Motor Vehicles	-	-	-	-
	Total Drug Enforcement	100	76,250	42	76,250
	Total Expenditures	\$ 100	\$ 76,250	\$ 42	\$ 76,250
	Total Revenues	\$ 10,697	\$ 16,000	\$ 4,226	\$ 16,000
	Total Expenditures	100	76,250	42	76,250
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	10,597	(60,250)	4,183	(60,250)
	NET CHANGE IN FUND BALANCE	\$ 10,597	\$ (60,250)	\$ 4,183	\$ (60,250)
	FUND BALANCE JULY 1	110,472	121,069	121,069	125,252
	FUND BALANCE JUNE 30	\$ 121,069	\$ 60,819	\$ 125,252	\$ 65,002

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	BUDGETED 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
44000	<u>Other Local Revenues</u>				
127 - 44110	Investment Income	9,442	7,500	1,500	1,000
	Total Direct Federal Revenue	9,442	7,500	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	\$ 7,500	\$ 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	23,188	1,200	22,835 <i>EMT Education Program</i>
127 - 58400-510	Trustee Commission	94	75	15	10
90000	<u>CAPITAL PROJECTS</u>				
127 - 91140-707	Public Health and Welfare Projects: Building Improvemen	-	123,900	123,900	- <i>Health Dept Renovations</i>
127 - 91170-316	Public Utility Projects: Water Tower Project	1,000,000	-	-	- <i>Water Tower Project</i>
	Total Expenditures	\$ 1,032,750	\$ 147,163	\$ 125,115	\$ 22,845
	Total Revenues	\$ 59,442	\$ 7,500	\$ 1,500	\$ 1,000
	Total Expenditures	1,032,750	147,163	125,115	22,845
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	(973,308)	(139,663)	(123,615)	(21,845)
	NET CHANGE IN FUND BALANCE	\$ (973,308)	\$ (139,663)	\$ (123,615)	\$ (21,845)
	FUND BALANCE JULY 1	1,211,743	238,435	238,435	114,820
	FUND BALANCE JUNE 30	\$ 238,435	\$ 98,772	\$ 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	BUDGETED 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026
44000	<u>Other Local Revenues</u>				
128 - 44110	Investment Income	13,078	10,500	5,652	6,000
	Total Direct Federal Revenue	13,078	10,500	5,652	6,000
	Total Revenues	\$ 13,078	\$ 10,500	\$ 5,652	\$ 6,000
50000	<u>GENERAL GOVERNMENT</u>				
128 - 51800-790	Buildings: Other Equipment	-	80,000	79,942	- Admin Generator
128 - 54110-716	Sheriff: Law Enforcement Equipment	21,360	15,000	13,551	- Law Enforcement Equipment
128 - 54110-718	Sheriff: Motor Vehicles	430,762	-	-	- Fund 101 \$290,000 / Fund 111 100,000
128 - 55130-718	Ambulance / EMS: Motor Vehicles	265,846	24,154	6,574	- Ambulance - equipped - Approved 2022
128 - 55732-718	Conv Center: Motor Vehicles	423,500	-	-	- 111 D2D Residential Truck
	<u>PARKS AND FAIR BOARDS</u>				
128 - 56700-590	Parks and Fair Boards: Transfers to Other Funds	-	180,645	-	180,645 to 101: LPRF Playground / Security Cameras
	<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	-	2,614	1,275	1,339 County Maps
128 - 58400-510	Other Charges: Trustee Commission	131	105	57	60 1% of interest income
	Total Expenditures	\$ 1,141,599	\$ 302,518	\$ 101,398	\$ 182,044
	Total Revenues	\$ 13,078	\$ 10,500	\$ 5,652	\$ 6,000
	Total Expenditures	1,141,599	302,518	101,398	182,044
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	(1,128,521)	(292,018)	(95,746)	(176,044)
	NET CHANGE IN FUND BALANCE	\$ (1,128,521)	\$ (292,018)	\$ (95,746)	\$ (176,044)
	FUND BALANCE JULY 1	1,655,325	526,804	526,804	431,058
	FUND BALANCE JUNE 30	\$ 526,804	\$ 234,786	\$ 431,058	\$ 255,014

HARTSVILLE/TROUSDALE COUNTY

FUND 131 – HIGHWAY DEPARTMENT

NOTES TO FY 2025-2026 BUDGET

1. Total Local Revenues represent the 5-year average. (Maintenance of Effort)
2. Three Percent (3%) Raises across the board.
3. Highway and Bridge Maintenance Payroll line items include provisions for new hires.
4. 2024-2025 Budget we did not have any Laborers after January 2025 (due to death).
The 2025-2026 Budget is for new hires.
5. Capital Outlay has been budgeted for a new wood chipper and a shoulder machine for the skid steer and possibly some new pickup trucks.
6. Other Construction in Capital Outlay is for guardrail and any pavement markings done other than State Aid.

All Budgeted Amounts are from State of Tennessee Gasoline and Motor Fuel Tax.

The Revenue that is received from Local Taxes is used in the Asphalt Line Item.

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	114,885
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	121,485
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	123,285
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	\$ 2,829,680

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

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 1¢ =34,285 1¢ =35,368 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	\$ 2,829,680
TOTAL EXPENDITURES		2,610,993	3,069,997	3,490,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXP		\$ 22,046	\$ (406,267)	\$ (660,674)
<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)	\$ (660,674)
FUND BALANCE JULY 1		1,792,458	1,814,504	1,408,237
FUND BALANCE JUNE 30		\$ 1,814,504	\$ 1,408,237	\$ 747,563

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
	<u>Estimated Revenues</u>			
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	1,671,474	1,637,000	1,703,988
40115	Discount on Property Taxes	(20,260)	(21,965)	(21,965)
40120	Trustee's Collections - Prior Year	39,410	32,500	40,000
40130	Circuit Clerk/Clerk & Master Collections - Prior Ye	17,796	8,000	20,000
40140	Interest and Penalty	7,093	7,450	6,000
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>			
40210	Local Option Sales Tax	1,216,225	1,310,126	1,100,000
40270	Business Tax	32,646	30,000	25,000
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>			
41110	Marriage Licenses	636	775	500
	Total Licenses and Permits	636	775	500
43000	<u>Charges for Current Services</u>			
43300	<u>Fees</u>			
43350	Copy Fees	0	0	0
43500	<u>Education Charges</u>			
43511	Tuition-Regular Day Students	61,183	62,000	60,000
43517	Tuition - Other	23,557	15,000	16,000
43570	Receipts from Individual Schools	14,373	9,000	10,000
43990	Other Charges for Services	138	0	0
	Total Charges for Current Services	99,251	86,000	86,000

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	22,531	0	0
44120	Lease/Rentals	11,474	11,410	12,000
44145	Sale of Recycled Materials	0	74	0
44170	Miscellaneous Refunds	26,379	4,000	5,000
	Total Recurring Items	60,384	15,484	17,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	7,336	0	0
44560	Damages Recovered from Individuals	2,210	0	0
44570	Contributions & Gifts	10,407	5,800	6,000
	Total Nonrecurring Items	19,953	5,800	6,000
44990	<u>Other Local Revenues</u>			
	Total Other Local Revenues	80,337	21,284	23,000
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46175	On Behalf Contribution for OPEB	36,805	40,000	0
46510	Tennessee Investment in Student Achievement	10,283,841	11,158,891	10,966,893
46511	Basic Education Program	0	0	0
46513	TISA-On-behalf Payments	16,124	0	15,000
46515	Early Childhood Education	115,156	101,194	101,000
46590	Other State Education Funds	174,154	284,154	285,287
46596	Paid Parental Leave		91,976	50,000
46610	Career Ladder Program	6,734	3,500	4,500
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>			
46980	Other State Grants	321,637	18,000	0
46990	Other State Revenues	10,601	0	0
	Total Other State Revenues	332,238	18,000	0
	Total State of Tennessee	\$11,552,847	\$12,111,121	\$11,686,480

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
47000	<u>Federal Government</u>			
47143	Special Education - Grants to States	19,658	41,661	0
47302	COVID-19 Grant 2	0	0	0
47590	Other Federal through State	17,937	0	0
	Total Federal Government	37,595	41,661	0
48000	<u>Other Government and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	1,969,840	0	0
	Total Other Government and Citizen Groups	1,969,840	0	0
<hr/>				
	Total Estimated Revenues	16,983,182	15,536,335	14,876,003
71000	<u>Instruction</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	4,003,723	4,025,000	4,577,779
117	Career Ladder Program	3,000	2,000	2,000
128	Homebound Teachers	150	1,500	1,500
163	Educational Assistants	9,737	9,500	25,000
185	Educational Incentive Fund	304,287	332,424	360,000
189	Other Salaries & Wages	16,827	28,420	28,000
195	Certified Substitute Teachers	7,718	23,500	30,000
198	Non-certified Substitute Teachers	17,288	22,875	40,000
201	Social Security	257,668	266,500	315,000
204	State Retirement	338,704	345,600	405,000
207	Medical Insurance	784,030	860,000	975,000
210	Unemployment Compensation	296	368	600
212	Employer Medicare	60,339	61,125	73,500
217	Retirement - Hybrid Stabilization	0	0	0
355	Travel	609	650	1,500
356	Tuition	0	500	750
429	Instructional Supplies & Materials	167,704	195,000	200,000
449	Textbooks	29,206	25,000	150,000
471	Software	7,104	10,000	15,000
595	TISA-On-behalf Payments	16,124		15,000
722	Regular Instruction Equipment	89,679	75,000	150,000
	Total Regular Instruction Program	6,114,193	6,284,962	7,365,629

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
71150	<u>Alternative Instruction Program</u>			
116	Teachers	67,044	59,910	65,207
163	Educational Assistants	31,208	31,500	57,288
185	Educational Incentive Fund	1,250	1,750	2,000
201	Social Security	5,663	5,670	7,720
204	State Retirement	6,888	7,880	10,490
207	Medical Insurance	17,618	10,800	7,025
210	Unemployment Compensation	6	7	15
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>			
116	Teachers	527,539	535,000	584,225
117	Career Ladder Program	1,000	0	0
128	Homebound Teachers	262	2,325	1,000
163	Educational Assistants	39,990	55,000	66,865
171	Speech Pathologist	61,446	63,900	0
185	Educational Incentive Fund	63,478	67,006	98,000
195	Certified Substitute Teachers	170	1,000	1,000
198	Non-certified Substitute Teachers	1,350	2,250	2,250
201	Social Security	41,143	43,500	46,710
204	State Retirement	41,630	53,500	58,980
207	Medical Insurance	117,191	118,500	120,000
210	Unemployment Compensation	70	85	150
212	Employer Medicare	9,622	10,100	10,925
312	Contracts with Private Agencies	97,360	121,000	215,000
	Total Special Education Program	1,002,251	1,073,166	1,205,105

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
71300	<u>Vocational Education Program</u>			
116	Teachers	160,481	204,579	166,175
185	Educational Incentive Fund	2,182	5,295	0
201	Social Security	9,340	16,150	10,310
204	State Retirement	8,166	18,450	15,000
207	Medical Insurance	38,675	47,300	50,000
210	Unemployment Compensation	9	11	20
212	Employer Medicare	2,184	2,825	2,415
399	Other Contracted Services	137,366	181,080	171,740
429	Instructional Supplies & Materials	29,376	70,000	210,000
449	Textbooks	0	140	5,000
470	Cabling	0	0	0
471	Software	0	19,600	0
499	Other Supplies and Materials	0	0	0
599	Other Charges	106	0	0
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>			
105	Supervisor/Director	7,332	7,699	7,930
162	Clerical Personnel	4,888	5,133	5,287
201	Social Security	665	693	820
204	State Retirement	726	787	811
212	Employer Medicare	156	162	192
399	Other Contracted Services	21,878	24,000	28,000
524	Inservice/Staff Development	575	500	700
599	Other Charges	0	0	200
	Total Attendance	36,220	38,974	43,940

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
72120	<u>Health Services</u>			
105	Supervisor/Director	60,807	63,847	65,763
131	Medical Personnel	221,554	225,200	232,562
162	Clerical Personnel	20,231	21,243	21,881
201	Social Security	18,155	18,900	19,950
204	State Retirement	18,449	18,750	24,300
207	Medical Insurance	22,584	19,275	20,500
210	Unemployment Compensation	12	18	25
212	Employer Medicare	4,246	4,500	4,645
399	Other Contracted Services	7,024	2,000	6,000
413	Drugs and Medical Supplies	36	200	1,500
429	Instructional Supplies & Materials	733	0	1,000
499	Other Supplies and Materials	1,462	500	3,500
524	Inservice/Staff Development	1,258	2,600	3,250
599	Other Charges	198	1,629	2,000
735	Health Equipment	377	1,500	3,000
	Total Health Services	377,126	380,162	409,876
72130	<u>Other Student Support</u>			
116	Teachers	0	13,000	28,000
123	Guidance Personnel	113,722	117,723	115,947
162	Clerical Personnel	20,135	21,171	24,233
185	Educational Incentive Fund	2,182	2,333	0
189	Other Salaries & Wages	4,355	3,237	4,500
201	Social Security	7,786	9,045	10,700
204	State Retirement	8,432	12,275	13,365
207	Medical Insurance	40,753	46,450	45,245
210	Unemployment Compensation	6	7	15
212	Employer Medicare	1,821	2,115	2,500
307	Communication	2,592	2,800	3,000
309	Contracts with Government Agencies	2,640	5,000	5,400
350	Internet Connectivity	69,840	17,250	18,000
355	Travel	0	0	500
399	Other Contracted Services	21,444	13,000	16,500
499	Other Supplies and Materials	1,893	0	0
524	Inservice/Staff Development	0	100	500
599	Other Charges	372	375	500
790	Other Equipment	9,457	13,615	15,000
	Total Other Student Support	307,430	279,496	303,905

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	164,647	170,350	181,450
117	Career Ladder Program	1,000	2,000	2,000
129	Librarians	156,630	162,630	172,095
185	Educational Incentive Fund	20,148	24,096	0
189	Other Salaries & Wages	0	0	2,000
201	Social Security	12,971	15,200	17,000
204	State Retirement	15,269	19,500	19,500
207	Medical Insurance	42,840	48,750	52,000
210	Unemployment Compensation	17	18	25
212	Employer Medicare	4,729	5,000	5,185
432	Library Books/Media	14,074	18,750	20,000
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>			
105	Supervisor/Director	60,081	22,657	23,564
124	Psychological Personnel	0	40,458	42,077
185	Educational Incentive Fund	6,857	6,171	0
189	Other Salaries & Wages			6,800
201	Social Security	3,481	3,605	4,495
204	State Retirement	4,558	4,410	4,205
207	Medical Insurance	17,618	18,550	20,000
210	Unemployment Compensation	3	4	10
212	Employer Medicare	814	843	1,050
	Total Special Education Program	93,412	96,698	102,201

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	28,913	30,197	31,405
201	Social Security	1,789	0	0
204	State Retirement	1,969	0	0
212	Employer Medicare	419	438	456
	Total Vocational Education Program	33,090	30,635	31,861
72250	<u>Technology</u>			
136	Audiovisual Personnel	42,878	44,714	46,057
138	Instructional Computer Personnel	67,348	71,364	73,505
201	Social Security	6,413	6,700	7,415
204	State Retirement	6,550	6,900	7,330
207	Medical Insurance	20,987	22,055	23,500
210	Unemployment Compensation	3	7	15
212	Employer Medicare	1,500	1,530	1,735
350	Internet Connectivity	17,520	17,520	18,000
470	Cabling	5,597	2,150	2,500
471	Software	38,427	38,500	50,000
524	In Service/Staff Development	0	0	6,000
722	Regular Instruction Equipment	29,531	16,000	40,000
	Total Technology	236,754	227,440	276,057
72290	<u>Other Programs</u>			
215	On Behalf Contribution for OPEB	36,805	0	0
	Total Other Programs	36,805	0	0

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
72310	<u>Board of Education</u>			
118	Secretary to Board	1,740	1,818	1,939
191	Board and Committee Members Fees	12,586	12,525	13,302
201	Social Security	704	800	945
204	State Retirement	119	116	975
207	Medical Insurance	14,105	15,438	16,000
210	Unemployment Compensation	3	4	10
212	Employer Medicare	206	207	225
302	Advertising	983	1,000	3,000
320	Dues and Memberships	11,741	12,000	14,000
331	Legal Services	6,060	5,750	6,000
355	Travel	0	0	0
399	Other Contracted Services	7,430	7,500	9,000
435	Office Supplies	1,163	1,750	1,800
510	Trustee's Commission	64,128	70,000	75,000
513	Worker's Compensation Insurance	52,284	56,060	59,000
534	Refund to Applicant for Criminal Investigation	5,347	2,750	6,000
599	Other Charges	17,405	14,500	16,000
	Total Board of Education	196,004	202,218	223,196
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	102,679	107,387	145,118
117	Career Ladder Program CEO	1,000	1,000	1,000
140	Salary Supplement	6,677	6,171	7,000
161	Secretary	30,286	31,840	32,795
201	Social Security	8,134	8,465	11,530
204	State Retirement	9,310	9,265	10,850
207	Medical Insurance	26,296	27,900	30,000
210	Unemployment Compensation	6	7	15
212	Employer Medicare	1,902	1,990	2,700
307	Communication	41,343	42,500	45,000
399	Other Contracted Services	9,876	9,000	9,000
435	Office Supplies	1,394	500	1,500
524	In Service/Staff Development	2,438	2,800	4,000
599	Other Charges	72	0	300
701	Administration Equipment	0	275	1,500
	Total Director of Schools	241,413	249,100	302,308

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
72410	<u>Office of the Principal</u>			
104	Principals	281,003	280,311	291,524
119	Accountants/Bookkeepers	127,503	134,000	153,121
139	Assistant Principals	149,816	230,031	241,301
161	Secretary	28,529	26,773	30,519
185	Educational Incentive Fund	39,341	40,356	75,000
201	Social Security	36,349	41,200	49,100
204	State Retirement	38,546	46,000	60,900
207	Medical Insurance	106,145	124,000	106,905
210	Unemployment Compensation	38	48	75
212	Employer Medicare	8,501	9,800	11,840
499	Other Supplies and Materials	5,095	4,800	6,800
599	Other Charges	900	0	0
701	Administration Equipment	0	1,700	4,000
	Total Office of the Principal	821,766	939,019	1,031,085
72510	<u>Fiscal Services</u>			
119	Accountants/Bookkeepers	107,317	112,851	116,087
201	Social Security	6,059	6,050	7,195
204	State Retirement	6,375	6,600	7,122
207	Medical Insurance	25,637	27,750	29,110
210	Unemployment Compensation	6	3	15
212	Employer Medicare	1,417	1,420	1,683
348	Postal Charges	2,697	3,000	3,300
399	Other Contracted Services	25,546	24,703	25,000
435	Office Supplies	3,720	2,100	3,500
524	Inservice/Staff Development	675	750	800
599	Other Charges	0	63	100
701	Administration Equipment	1,486	269	5,500
	Total Fiscal Services	180,935	185,559	199,412

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	175,016	215,930	247,440
201	Social Security	10,335	12,610	15,345
204	State Retirement	8,999	12,300	15,170
207	Medical Insurance	32,582	38,230	46,185
210	Unemployment Compensation	26	18	30
212	Employer Medicare	2,417	2,950	3,590
359	Disposal Fee	35,000	35,000	35,000
399	Other Contracted Services	2,925	5,380	6,000
410	Custodial Supplies	35,586	26,200	40,000
415	Electricity	290,676	355,000	375,000
434	Natural Gas	91,949	65,000	110,000
454	Water and Sewer	29,189	43,000	50,000
499	Other Supplies and Materials	0	0	750
502	Building and Contents Insurance	144,647	175,892	195,000
599	Other Charges	0	0	500
	Total Operation of Plant	859,347	987,510	1,140,010
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	77,787	85,556	87,670
167	Maintenance Personnel	25,218	26,830	25,684
201	Social Security	6,054	6,550	7,030
204	State Retirement	6,118	6,815	6,950
207	Medical Insurance	15,459	16,500	17,535
210	Unemployment Compensation	6	7	15
212	Employer Medicare	1,416	1,550	1,645
335	Maintenance and Repair Services - Buildings	106,571	228,000	125,000
399	Other Contracted Services	43,523	33,500	40,000
499	Other Supplies and Materials	4,348	6,000	8,500
599	Other Charges	50	0	750
717	Maintenance Equipment	0	0	3,000
790	Other Equipment	56,498	0	0
	Total Maintenance of Plant	343,048	411,308	323,779

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
72710	<u>Transportation</u>			
105	Supervisor/Director	52,530	50,163	51,961
142	Mechanic(s)	0	0	0
146	Bus Drivers	324,809	359,000	367,000
189	Other Salaries & Wages	22,609	14,000	20,000
201	Social Security	19,483	21,000	27,220
204	State Retirement	17,937	19,000	27,880
207	Medical Insurance	46,376	51,000	41,800
210	Unemployment Compensation	41	48	75
212	Employer Medicare	5,554	6,000	6,365
313	Contracts with Parents	6,145	7,400	12,000
338	Maintenance and Repair Services - Vehicles	33,084	25,000	36,300
399	Other Contracted Services	4,229	4,000	5,000
412	Diesel Fuel	61,279	50,000	75,000
425	Gasoline	10,116	8,500	20,000
433	Lubricants	3,715	2,000	4,000
450	Tires and Tubes	10,159	15,500	16,000
453	Vehicle Parts	8,907	12,000	15,000
524	In Service/Staff Development	1,888	1,500	2,000
599	Other Charges	7,288	7,500	10,000
729	Transportation Equipment	135,684	143,629	150,000
	Total Transportation	<u>771,833</u>	<u>797,240</u>	<u>887,601</u>

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
73000	<u>Operation of Non-Instructional Services</u>			
73300	Community Services			
105	Supervisor/Director	12,025	12,025	12,025
116	Teachers	18,112	33,725	30,600
162	Clerical Personnel	12,867	15,800	15,850
163	Educational Assistants	40,196	34,000	31,200
189	Other Salaries & Wages	11,890	9,250	10,304
201	Social Security	5,270	7,250	6,082
204	State Retirement	5,095	7,750	6,920
210	Unemployment Compensation	14	18	30
212	Employer Medicare	1,378	1,875	1,424
399	Other Contracted Services	1,469	4,500	2,925
422	Food Supplies	2,005	1,200	1,200
429	Instructional Supplies & Materials	3,774	1,600	2,500
499	Other Supplies and Materials	1,968	1,500	1,500
524	Inservice/Staff Development	1,520	1,500	1,500
		<u>117,583</u>	<u>131,993</u>	<u>124,060</u>
73400	<u>Early Education</u>			
105	Supervisor/Director	8,000	8,000	8,000
116	Teachers	105,999	109,999	116,000
163	Educational Assistants	16,681	18,000	22,288
195	Certified Substitute Teachers	0	0	625
198	Non-certified Substitute Teachers	85	625	625
201	Social Security	7,612	8,000	9,150
204	State Retirement	7,206	10,000	11,375
207	Medical Insurance	25,733	27,114	25,960
210	Unemployment Compensation	6	7	15
212	Employer Medicare	1,780	1,900	2,140
422	Food Supplies	16	50	250
429	Instructional Supplies & Materials	372	200	2,000
499	Other Supplies and Materials	148	175	500
524	In Service/Staff Development	14	0	500
722	Regular Instructional Equipment	300	0	500
	Total Regular Instruction Program	<u>173,952</u>	<u>184,070</u>	<u>199,928</u>

Hartsville/Trousdale County Government
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2026

April 24, 2025

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	PROPOSED 2025-26
76000				
76100	<u>Regular Capital Outlay</u>			
304	Architects	4,961	0	0
399	Other Contracted Services	176,912	188,952	20,000
706	Building Construction	226,952	2,229,757	1,869,894
707	Building Improvements	45,733	1,268,273	600,000
711	Furniture and Fixtures	4,513	16,285	5,000
	<u>Total Regular Capital Outlay</u>	<u>459,071</u>	<u>3,703,267</u>	<u>2,494,894</u>
80000	Debt Service			
82130	Principal on Debt - Education			
612	Principal on Other Loans	272,140	355,900	360,300
620	Debt Service Contributions to Primary Governmer	0	0	0
82310	Other Debt Service - Education	0	0	0
82230	Interest on Debt - Education			
613	Interest on Other Loans	36,219	53,022	48,400
	<u>Total Debt Service</u>	<u>308,359</u>	<u>408,922</u>	<u>408,700</u>
	<u>Total Estimated Expenditures</u>	<u>\$13,793,117</u>	<u>\$17,908,195</u>	<u>\$18,482,264</u>
Excess (Deficiency) of Estimated Revenues				
	Over Estimated Expenditures	<u>\$3,190,065</u>	<u>(\$2,371,860)</u>	<u>(\$3,606,261)</u>
<u>Estimated Other Financing Sources (Uses)</u>				
49200	Note Issued	0	0	0
49500	Other Loan Issued	0	0	0
49700	Insurance Recovery	13,467	0	0
49800	Transfers In	0	0	0
99100	Transfers Out	0	0	0
	<u>Total Estimated Other Financing Sources (Uses)</u>	<u>13,467</u>	<u>0</u>	<u>0</u>
	Estimated Net Change in Fund Balance	3,203,532	(2,371,860)	(3,606,261)
	Estimated Fund Balance, July 1	<u>4,555,810</u>	<u>7,759,342</u>	<u>5,387,482</u>
	Estimated Fund Balance, June 30	<u>\$7,759,342</u>	<u>\$5,387,482</u>	<u>\$1,781,221</u>

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
151 - General Debt Service Fund
For Fiscal Year Ending June 30, 2026

Statement G-1

0.1480 0.1480 0.1480 0.1480
1¢ =34,285 1¢ =35,368 1¢ =35,368 1¢ = 36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAX					
151 - 40110	Current Property Tax	499,781	481,573	491,926	492,841	<i>1¢ = 36,195 .1480 rate 92% showing</i>
151 - 40115	Discount On Property Tax	(6,059)	(7,224)	(6,619)	(6,407)	
151 - 40120	Trustee's Collections - Prior Year	7,679	10,000	9,705	10,000	
151 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	3,222	5,000	1,564	3,000	
151 - 40140	Interest And Penalty	1,494	1,500	1,262	1,500	
	Total County Property Tax	506,117	490,849	497,838	500,934	
40200	COUNTY LOCAL OPTION TAXES					
151 - 40266	Litigation Tax - Jail Or Workhouse	36,340	25,000	32,000	25,000	
151 - 40270	Business Tax	9,818	5,000	9,850	8,000	
	Total County Local Option Taxes	46,158	30,000	41,850	33,000	
	Total Local Taxes	552,275	520,849	539,688	533,934	
44000	OTHER LOCAL REVENUES					
151 - 44110	Investment Income	43,986	15,000	55,330	30,000	
151 - 44170	Miscellaneous Reunds	1,360	-	-	-	
	Total Other Governments and Citizens Groups	45,346	15,000	55,330	30,000	
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS					
151 - 48130	Contributions	308,359	159,450	159,450	159,450	<i>QSCB Principal & Subsidy (rec'd from schools)</i>
	Total Other Governments and Citizens Groups	308,359	159,450	159,450	159,450	
TOTAL REVENUES		\$ 905,980	\$ 695,299	\$ 754,468	\$ 723,384	

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 0.1480
 1¢ =34,285 1¢ =35,368 1¢ =35,368 1¢ = 36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
82100	PRINCIPAL ON DEBT					
82110	GENERAL GOVERNMENT					
151 - 82110-612-CJC	Principal On Other Loans: CJC	81,192	82,386	82,386	84,376	Payoff 5/2037
	Total General Government Principal on Debt	81,192	82,386	82,386	84,376	
82130	EDUCATION					
151 - 82130-612-EESI	Principal On Other Loans: EESI	122,808	124,614	124,614	127,624	Payoff 5/2037
151 - 82130-612-JSMS	Principal On Other Loans: JSMS	101,207	101,000	101,000	106,000	Payoff 6/2029
151 - 82130-612-TCES	Principal On Other Loans: TCES	-	74,368	74,368	77,211	
151 - 82130-612-QSCB	Principal On Other Loans: QSCB	270,121	157,432	157,432	157,432	Payoff 7/2027 offset by 151-48130
	Total Education Principal on Debt	494,136	457,414	457,414	468,267	
	Total Principal on Debt	575,328	539,800	539,800	552,643	
82200	INTEREST ON DEBT					
151 - 82210-613-CJC	Interest On Other Loans: CJC	47,724	50,200	50,200	46,785	Variable Rate
	Total General Government Interest on Debt	47,724	50,200	50,200	46,785	
82200	INTEREST ON EDUCATION DEBT					
151 - 82230-613	Interest on Other Loans Schools	30,172	-	-	-	
151 - 82230-613-EESI	Interest on Other Loans Schools - EESI	72,185	75,900	75,900	70,762	Fixed
151 - 82230-613-JSMS	Interest on Other Loans Schools - JSMS	18,149	15,346	15,346	12,495	Fixed
151 - 82230-613-TCES	Interest on Other Loans Schools - TCES	20,845	36,152	36,152	32,980	Fixed
151 - 82230-613-QSCB	Interest on Other Loans Schools - QSCB	122,315	122,316	122,316	122,316	offset by 151-49800
	Total Education Interest on Debt	263,666	249,714	249,714	238,553	
	Total Interest on Debt	311,390	299,914	299,914	285,338	

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
151 - General Debt Service Fund
For Fiscal Year Ending June 30, 2026

Statement G-1

0.1480 0.1480 0.1480 0.1480
1¢ =34,285 1¢ =35,368 1¢ =35,368 1¢ = 36,195

ACCOUNT NUMBER		ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
82300	<u>OTHER DEBT SERVICE</u>					
82310	<u>GENERAL GOVERNMENT</u>					
151 - 82310-510	Trustee's Commission	10,801	17,500	16,800	17,500	
151 - 82310-699	Other Debt Service	-	2,000	-	-	
151 - 82310-699-CJC	Other Debt Service: CJC	4,792	-	-	-	
	Total General Government	15,593	19,500	16,800	17,500	
82330	<u>EDUCATION</u>					
151 - 82330-699	Other Debt Service	1,500	2,000	-	-	
151 - 82330-699-EESI	Other Debt Service: EESI	5,000	-	-	-	
151 - 82330-699-TCES	Other Debt Service: TCES	-	-	-	-	note issuance
151 - 82330-699-QSCB	Other Debt Service: QSCB	2,018	2,020	2,020	2,020	
	Total Education	8,518	4,020	2,020	2,020	
	Total Other Debt Service	24,111	23,520	18,820	19,520	
	TOTAL EXPENDITURES	\$ 910,829	\$ 863,234	\$ 858,534	\$ 857,501	
	TOTAL REVENUES	\$ 905,980	\$ 695,299	\$ 754,468	\$ 723,384	
	TOTAL EXPENDITURES	910,829	863,234	858,534	857,501	
	EXCESS (DEFICIENCY) OF REVENUES OVER EXP	\$ (4,849)	\$ (167,935)	\$ (104,066)	\$ (134,117)	
49000	<u>OTHER FINANCING SOURCES</u>					
151 - 49100	Bonds Issued - Refunding 2016 CJC & EESI	-	-	-	-	
151 - 49800	Transfers In	122,315	133,428	133,428	133,428	Interest paid by other Funds (QSCB int)
	Total Other Sources (Non-Revenue)	122,315	133,428	133,428	133,428	
	NET CHANGE IN FUND BALANCE	\$ 117,466	\$ (34,507)	\$ 29,362	\$ (689)	
	FUND BALANCE JULY 1	561,310	678,776	678,776	708,138	
	FUND BALANCE JUNE 30	\$ 678,776	\$ 644,269	\$ 708,138	\$ 707,449	

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

Statement K *Salaries are No Increase w/ adjustments*

ACCOUNT NUMBER		0.6731 1¢ = 7,595 ACTUAL 2023-2024	0.6731 1¢ = 8,130 AMENDED BUDGET 2024-2025	0.6731 1¢ = 8,130 ESTIMATED 2024-2025	0.6731 1¢ = 8,398 PROPOSED 2025-2026	<i>Estimated</i> Notes
40000	<u>LOCAL TAXES</u>					
40100	<u>COUNTY PROPERTY TAX</u>					
111 - 40110	Current Property Tax	492,548	503,420	512,942	520,046	1¢ = 8,398 0.6731 rate 92% showing
111 - 40115	Discount On Property Tax	(5,070)	(5,034)	(6,182)	(7,801)	
111 - 40120	Trustee's Collections - Prior Year	15,836	15,000	19,733	12,955	March is last month
111 - 40130	Cir Clk/Clk & Master Collections-Pr Yr	9,601	10,000	4,513	5,000	
111 - 40140	Interest And Penalty	2,772	2,000	3,246	2,000	
40200	<u>COUNTY LOCAL OPTION TAXES</u>					
111 - 40290	Other County Local Option Taxes	42,257	35,000	42,257	35,000	Duke Energy / Piedmont 80% (May)
111 - 40390	Other Statutory Local Taxes	55,168	70,000	62,454	30,000	
	Total Local Taxes	613,112	630,386	638,964	597,201	-33,185
41000	<u>LICENSES AND PERMITS</u>					
111 - 41140	Cable TV Franchise	15,860	21,000	14,950	15,000	COMCAST Franchise Fee (3% of Gross revenue)
111 - 41520	Building Permits	57,675	65,000	79,118	75,000	
	Total Licenses and Permits	73,535	86,000	94,068	90,000	4,000
43000	<u>CHARGES FOR CURRENT SERVICES</u>					
40100	<u>GENERAL SERVICE CHARGES</u>					
111 - 43107	Residential Waste Collection Charge	217,520	260,000	250,200	273,000	Door to door
	Total Charges for Current Services	217,520	260,000	250,200	273,000	13,000
44000	<u>OTHER LOCAL REVENUES</u>					
44100	<u>RECURRING ITEMS</u>					
111 - 44130	Sale Of Materials And Supplies	200	500	1,000	500	
	Total Other Local Revenues	200	500	1,000	500	0
46000	<u>STATE OF TENNESSEE</u>					
111 - 46210	Law Enforcement Training Programs	2,400	4,000	4,000	-	
111 - 46490	Other Public Works Grant	-	679,902	72,135	607,767	MMAG 91200
111 - 46840	Alcoholic Beverage Tax	28,794	28,000	28,975	28,000	
111 - 46970	State Shared Sales Tax - Cities	305,831	250,000	331,235	300,000	
111 - 46980	Other State Grants	-	2,000,000	-	2,000,000	CCF Ward School Project
	Total State of Tennessee	337,025	2,961,902	436,345	2,935,767	-26,135
47000	<u>FEDERAL GOVERNMENT</u>					
111 - 47590	Other Federal through State	76,874	-	-	-	
	Total Federal Government	76,874	-	-	-	
	TOTAL REVENUES	\$ 1,318,266	\$ 3,938,788	\$ 1,420,577	\$ 3,896,468	-42,320

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

Statement K *Salaries are No Increase w/ adjustments*

		0.6731 1¢ = 7,595	0.6731 1¢ = 8,130 AMENDED	0.6731 1¢ = 8,130	0.6731 1¢ = 8,398	<i>Estimated</i>
ACCOUNT NUMBER		ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	PROPOSED 2025-2026	Notes
54000	<u>PUBLIC SAFETY</u>					
54110	<u>SHERIFF'S DEPARTMENT</u>					
111 - 54110-106	Deputy(les)	270,201	340,000	287,912	305,720	<i>Chief, 4 officers</i>
111 - 54110-140	Salary Supplements	2,400	4,000	4,000	-	<i>State Supplement, 911 Supplement</i>
111 - 54110-148	Dispatchers/Radio Operators	110,272	115,000	114,098	117,500	<i>3/8 Dispatchers</i>
111 - 54110-187	Overtime Pay	53,904	85,000	45,251	65,000	
111 - 54110-201	Social Security	26,838	33,729	27,978	30,270	<i>0.062</i>
111 - 54110-204	State Retirement	24,633	39,517	28,390	37,026	<i>6.15%, 8.29%</i>
111 - 54110-207	Medical Insurance	53,647	68,580	62,270	61,104	<i>8 employees</i>
111 - 54110-212	Employer Medicare	6,277	7,890	6,543	7,079	<i>0.0145</i>
111 - 54110-307	Communication	1,633	2,500	2,040	2,500	<i>Service for Mi-Fi Cards \$2,040 (34/mo x 5 cars)</i>
111 - 54110-320	Dues and Memberships	-	150	-	150	
111 - 54110-322	Evaluation and Testing	-	600	630	600	<i>new employee testing</i>
111 - 54110-334	Maintenance Agreements	21,608	22,000	23,449	25,000	<i>Artis Networks (IT support) \$1803</i>
111 - 54110-338	Maintenance And Repair Services-Vehicles	10,726	5,000	8,219	10,000	
111 - 54110-349	Printing, Stationery and Forms	-	-	-	5,000	
111 - 54110-355	Travel	-	1,500	250	1,500	
111 - 54110-425	Gasoline	15,443	15,000	7,389	15,000	
111 - 54110-451	Uniforms	691	5,000	3,388	5,000	
111 - 54110-499	Other Supplies and Materials	-	-	125	500	
111 - 54110-524	In Service/Staff Development	-	3,000	-	3,000	
111 - 54110-708	Communication Equipment	3,196	-	3,197	3,500	
111 - 54110-716	Law Enforcement Equipment	1,095	20,000	-	40,000	<i>Body Cameras (Axon) \$17,594</i>
111 - 54110-718	Motor Vehicles	13,004	-	-	65,000	<i>1 patrol vehicle</i>
	Total Sheriff's Dept	615,568	768,466	625,130	800,448	31,982
54310	<u>Volunteer Fire Department</u>					
111 - 54310-425	Gasoline	133	5,000	400	5,000	
111 - 54310-499	Other Supplies And Materials	1,216	2,500	2,500	10,000	
111 - 54310-790	Other Equipment	3,528	5,000	-	-	<i>Hand tools, foam, generator</i>
	Total Fire Prevention	4,877	12,500	2,900	15,000	2,500

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

Statement K *Salaries are No Increase w/ adjustments*

ACCOUNT NUMBER		0.6731 1¢ = 7,595 ACTUAL 2023-2024	0.6731 1¢ = 8,130 AMENDED BUDGET 2024-2025	0.6731 1¢ = 8,130 ESTIMATED 2024-2025	0.6731 1¢ = 8,398 PROPOSED 2025-2026	<i>Estimated</i> Notes
55000	<u>PUBLIC HEALTH AND WELFARE</u>					
55731	<u>WASTE PICK-UP</u>					
111 - 55731-105	Supervisor/Director	28,962	30,150	30,115	30,150	<i>20% Cliff Sallee</i>
111 - 55731-147	Truck Drivers	86,700	91,100	68,271	91,100	<i>2 drivers</i>
111 - 55731-149	Laborers	60,772	70,000	12,470	70,000	<i>2 FT, 1PT</i>
111 - 55731-187	Overtime Pay	6,829	6,000	4,507	6,000	
111 - 55731-201	Social Security	11,083	12,295	7,153	12,230	<i>0.062</i>
111 - 55731-204	State Retirement	9,102	12,195	6,922	12,131	<i>0.0615</i>
111 - 55731-207	Medical Insurance	19,149	30,480	7,476	38,190	<i>5 employees</i>
111 - 55731-212	Employer Medicare	2,592	2,875	1,673	2,860	<i>0.0145</i>
111 - 55731-322	Evaluation And Testing	65	500	160	500	<i>new employee evaluation</i>
111 - 55731-336	Maintenance And Repair Services-Equipment	-	1,000	-	1,000	
111 - 55731-338	Maintenance And Repair Services-Vehicles	8,837	20,000	5,000	10,000	
111 - 55731-359	Disposal Fees	35,190	40,000	39,382	60,000	<i>increasing to \$50/ton</i>
111 - 55731-425	Gasoline	8,387	25,000	3,032	25,000	
111 - 55731-499	Other Supplies And Materials	22	500	50	500	
111 - 55731-718	Motor Vehicles	-	400,000	385,000	-	<i>*depending on delivery, truck expense may be FY26</i>
	Total Waste Pickup	277,690	742,095	571,210	359,661	-382,435
56700	<u>PARKS AND FAIR BOARDS</u>					
111 - 56700-724	Site Development	350,000	-	-	-	<i>Little League Lights & Poles</i>
	Total Parks and Fair Board	350,000	-	-	-	0
56900	<u>OTHER SOCIAL, CULTURAL, AND REC</u>					
111 - 56900-499	Other Supplies and Materials	-	45,000	32,320	20,000	<i>Christmas Decorations - pole lights, banners</i>
111 - 56900-599	Other Services	5,500	6,500	6,500	7,000	<i>July 4 Fireworks</i>
	Total Other Social Cultural and Recreational	5,500	51,500	38,820	27,000	-24,500
58400	<u>OTHER CHARGES</u>					
111 - 58400-415	Electricity	60,619	70,000	61,279	70,000	<i>City Streetlights, parking lots</i>
111 - 58400-499	Other Supplies and Materials	-	-	500	500	
111 - 58400-506	Liability Insurance	16,669	28,000	27,896	30,000	
111 - 58400-510	Trustee's Commission	17,614	25,000	16,441	20,000	
111 - 58400-513	Workman's Compensation Insurance	14,717	12,000	14,908	17,000	
111 - 58400-599	Other Charges	120	500	-	500	
111 - 58400-724	Site Development	2,644	-	2,800	-	
111 - 58400-728	Traffic Control Equipment	7,410	117,000	108,000	35,000	<i>Traffic Control - mandatory amt</i>
	Total Other Charges	119,793	252,500	231,824	173,000	-79,500

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

Statement K *Salaries are No Increase w/ adjustments*

ACCOUNT NUMBER		0.6731 1¢ = 7,595 ACTUAL 2023-2024	0.6731 1¢ = 8,130 AMENDED BUDGET 2024-2025	0.6731 1¢ = 8,130 ESTIMATED 2024-2025	0.6731 1¢ = 8,398 PROPOSED 2025-2026	Notes
58600	EMPLOYEE BENEFITS					
111 - 58600-204	State Retirement	2,738	3,200	3,200	5,000	retired city employees
	Total Employee Benefits	2,738	3,200	3,200	5,000	1,800
60000	HIGHWAYS					
62000	HIGHWAY AND BRIDGE MAINTENANCE					
111 - 62000-404	Asphalt-Hot Mix	27,560	100,000	25,000	100,000	annual budgeted amount
	Total Highway and Bridge Maintenance	27,560	100,000	25,000	100,000	0
90000	CAPITAL PROJECTS					
91150	SOCIAL, CULTURAL, AND RECREATION PROJECTS					
111 - 91150-309-CCF	Contracts with Other Gov Agencies		2,317,000	-	2,317,000	CCF - Ward School Project
111 - 91150-791	Other Construction - Sidewalks	-	40,000	-	40,000	SIDEWALK PROJECTS
91200	HIGHWAY AND STREET CAPITAL PROJECTS					
111 - 91200-332	Legal Notices, Recording, and Court Costs	93	-	93	250	
111 - 91200-399	Other Contracted Services	98,262	-	-	-	Streetscape: Closeout expenses
111 - 91200-791	Other Construction	-	744,902	80,150	664,752	MMAG - Broadway sidewalk
	Total Capital Projects	98,355	3,101,902	80,243	3,022,002	-79,900
TOTAL EXPENDITURES		\$ 1,502,081	\$ 5,032,163	\$ 1,578,327	\$ 4,502,111	-530,052
TOTAL REVENUES		\$ 1,318,266	\$ 3,938,788	\$ 1,420,577	\$ 3,896,468	
TOTAL EXPENDITURES		1,502,081	5,032,163	1,578,327	4,502,111	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (183,815)	\$ (1,093,375)	\$ (157,750)	\$ (605,643)	487,732
49000	OTHER FINANCING SOURCES					
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)	\$ (1,093,375)	\$ (157,750)	\$ (605,643)	
FUND BALANCE JULY 1		2,186,647	2,002,832	2,002,832	1,845,082	
FUND BALANCE JUNE 30		\$ 2,002,832	\$ 909,457	\$ 1,845,082	\$ 1,239,439	329,982