

JEFFERSON COUNTY, TENNESSEE			
PROPOSED BUDGET			
FOR THE FISCAL YEAR ENDING 2026			
	Actual	Estimated	Budget
	2023-2024	2024-2025	2025-2026
General Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 17,919,186	\$ 18,404,732	\$ 21,099,736
State of Tennessee	3,982,612	3,393,526	2,402,095
Federal Government	1,835,301	1,051,702	935,886
Other Sources	10,514,655	9,902,849	9,826,211
Total Estimated Revenues & Other Source	\$ 34,251,754	\$ 32,752,809	\$ 34,263,928
Estimated Expenditures and Other Uses			
Salaries	\$ 14,644,710	\$ 15,960,931	\$ 16,488,915
Other Cost	16,918,796	19,386,410	17,775,013
Total Estimated Expenditures and Other Uses	\$ 31,563,506	\$ 35,347,341	\$ 34,263,928
Estimated Beginning Fund Balance - July 1	\$ 17,872,936	\$ 19,444,214	\$ 16,849,682
Estimated Ending Fund Balance - June 30	19,444,214	16,849,682	16,849,682
Full-Time Employee Positions	279	280	283
General Purpose School Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 21,188,641	\$ 19,922,804	\$ 20,196,710
State of Tennessee	55,439,006	55,521,906	54,778,389
Federal Government	182,082	169,173	93,000
Other Sources	1,151,672	675,801	1,063,587
Total Estimated Revenues and Other Sources	\$ 77,961,401	\$ 76,289,684	\$ 76,131,686
Estimated Expenditures and Other Uses			
Salaries	\$ 39,415,696	\$ 45,904,159	\$ 47,227,347
Other Cost	26,176,124	57,589,893	28,904,339
Total Estimated Expenditures and Other Uses	\$ 65,591,820	\$ 103,494,052	\$ 76,131,686
Estimated Beginning Fund Balance - July 1	\$ 20,662,466	\$ 29,739,115	\$ 2,534,747
Estimated Ending Fund Balance - June 30	29,739,115	2,534,747	2,534,747
Full-Time Employee Positions	791	793	795
Debt Service Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 8,335,227	\$ 6,119,874	\$ 5,932,251
Federal Government	449,472	410,148	230,263
Other Sources	5,686,573	3,565,137	-
Total Estimated Revenues and other Sources	\$ 14,471,272	\$ 10,095,159	\$ 6,162,514
Estimated Expenditures and Other Uses			
Debt Service Cost	\$ 6,378,096	\$ 6,233,488	\$ 18,662,514
Total Estimated Expenditures and Other Uses	\$ 6,378,096	\$ 6,233,488	\$ 18,662,514
Estimated Beginning Fund Balance - July 1	\$ 33,408,879	\$ 41,990,304	\$ 45,851,975
Estimated Ending Fund Balance - June 30	41,990,304	45,851,975	33,351,975
Highway/Public Works Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 3,006,355	\$ 3,206,018	\$ 3,283,250
State of Tennessee	3,089,517	2,325,605	1,993,000
Federal Government	-	-	-
Other Sources	53,494	10,829	1,180,453
Total Estimated Revenues and Other Sources	\$ 6,149,366	\$ 5,542,452	\$ 6,456,703
Estimated Expenditures and Other Uses			
Salaries	\$ 2,066,157	\$ 2,342,161	\$ 2,379,204
Other Cost	2,866,093	3,326,035	4,077,499
Total Estimated Expenditures and Other Uses	\$ 4,932,250	\$ 5,668,196	\$ 6,456,703
Estimated Beginning Fund Balance - July 1	\$ 5,429,172	\$ 6,657,239	\$ 6,531,495
Estimated Ending Fund Balance - June 30	6,657,239	6,531,495	6,531,495
Full-Time Employee Positions	52	52	52