

JEFFERSON COUNTY, TENNESSEE			
PROPOSED BUDGET			
FOR THE FISCAL YEAR ENDING 2027			
	Actual	Estimated	Budget
	2024-2025	2025-2026	2026-2027
General Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 20,152,375	\$ 21,099,736	\$ 21,887,563
State of Tennessee	2,835,623	3,775,455	1,922,335
Federal Government	1,041,322	1,104,129	966,576
Other Sources	10,868,387	9,964,888	11,832,845
Total Estimated Revenues & Other Source	\$ 34,897,707	\$ 35,944,208	\$ 36,609,319
Estimated Expenditures and Other Uses			
Salaries	\$ 15,082,439	\$ 16,560,069	\$ 17,322,679
Other Cost	16,529,941	21,073,094	19,105,736
Total Estimated Expenditures and Other Uses	\$ 31,612,380	\$ 37,633,163	\$ 36,428,415
Estimated Beginning Fund Balance - July 1	\$ 19,444,214	\$ 22,271,889	\$ 20,582,934
Estimated Ending Fund Balance - June 30	22,271,889	20,582,934	20,763,838
Full-Time Employee Positions	280	283	289
General Purpose School Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 22,146,596	\$ 20,196,710	\$ 20,801,368
State of Tennessee	55,097,396	57,607,281	55,382,300
Federal Government	228,467	154,968	110,357
Other Sources	1,330,274	792,523	2,538,272
Total Estimated Revenues and Other Sources	\$ 78,802,733	\$ 78,751,482	\$ 78,832,297
Estimated Expenditures and Other Uses			
Salaries	\$ 42,201,167	\$ 49,458,410	\$ 48,951,910
Other Cost	26,623,003	39,155,378	29,880,387
Total Estimated Expenditures and Other Uses	\$ 68,824,170	\$ 88,613,788	\$ 78,832,297
Estimated Beginning Fund Balance - July 1	\$ 29,739,115	\$ 19,275,858	\$ 9,413,552
Estimated Ending Fund Balance - June 30	19,275,858	9,413,552	9,413,552
Full-Time Employee Positions	793	795	792
Debt Service Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 7,485,971	\$ 6,393,653	\$ 5,560,632
Federal Government	423,674	410,148	337,641
Other Sources	5,514,413	3,291,159	1,761,162
Total Estimated Revenues and other Sources	\$ 13,424,058	\$ 10,094,960	\$ 7,659,435
Estimated Expenditures and Other Uses			
Debt Service Cost	\$ 6,289,268	\$ 18,987,514	\$ 5,878,212
Total Estimated Expenditures and Other Uses	\$ 6,289,268	\$ 18,987,514	\$ 5,878,212
Estimated Beginning Fund Balance - July 1	\$ 41,990,304	\$ 49,611,528	\$ 40,718,974
Estimated Ending Fund Balance - June 30	49,611,528	40,718,974	42,500,197
Highway/Public Works Fund			
Estimated Revenues and Other Sources			
Local Taxes	\$ 3,295,172	\$ 3,329,455	\$ 3,645,200
State of Tennessee	2,971,083	2,543,162	2,357,000
Federal Government	-	-	-
Other Sources	40,036	372,278	91,000
Total Estimated Revenues and Other Sources	\$ 6,306,291	\$ 6,244,895	\$ 6,093,200
Estimated Expenditures and Other Uses			
Salaries	\$ 2,073,467	\$ 2,393,900	\$ 2,588,179
Other Cost	2,780,398	4,848,204	3,745,777
Total Estimated Expenditures and Other Uses	\$ 4,853,865	\$ 7,242,104	\$ 6,333,956
Estimated Beginning Fund Balance - July 1	\$ 6,657,239	\$ 8,115,424	\$ 7,118,215
Estimated Ending Fund Balance - June 30	8,115,424	7,118,215	6,877,459
Full-Time Employee Positions	52	52	52