



**Budget**  
Including  
All County Funds and  
Board of Education Funds

Jefferson County,  
Tennessee

Fiscal Year  
2026-2027



# JEFFERSON COUNTY TENNESSEE

1244 Gay Street  
PO Box 1749  
Dandridge, TN 37725  
Phone (865) 397-4922  
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To: Division of Local Government Finance (LGF@cot.tn.gov)  
From: Jessica Elder, Jefferson County Finance Director  
Date: June 26, 2026  
Re: Fiscal Year 2027 Annual Budget Memo

Attached is the budget and supporting documents for Jefferson County annual budget for fiscal year 2027.

- Signed/certified copy of appropriation act and tax levy resolution
- Budget Submission Worksheet
- Detailed budget for all funds
- Schedule of Outstanding Debt and Budgeted Debt Service
- Screen Shot of TN Investment in Student Achievement (TISA) from ePlan for local contribution

Jefferson County's FY 2026-2027 Budget is a structurally balanced and fiscally responsible budget that maintains essential County services while demonstrating sound financial stewardship. The FY 2026-2027 Budget maintains the county property tax rate at \$1.49, with no increase to the overall tax rate. Due to the County's continued reduction in outstanding debt, two cents of the property tax rate previously allocated to Debt Service Fund 151 have been reallocated. One cent has been redistributed to Sanitation Fund 116, and one cent has been redistributed to Highway Fund 131. This reallocation ensures that each fund is adequately financed to meet operational needs and continue providing quality services to the citizens of Jefferson County.

The Highway Fund (Fund 131) is projected to utilize approximately \$240,756 of fund balance for one-time capital expenditures, including equipment upgrades. The use of fund balance for these non-recurring expenditures is consistent with sound budgeting practices and does not create an ongoing operational obligation.

Thank you,

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Jessica Elder  
Finance Director  
Office: (865) 397-4922 ext. 2101  
Cell: (865) 970-4474  
[JElder@JeffersonCountyTN.gov](mailto:JElder@JeffersonCountyTN.gov)



## Required Budget Worksheet

### Municipalities, Counties, and Metropolitans

The following tables prompt basic information central to our Office’s review and analysis of your budget. **This worksheet is required for all budget submissions.**

#### Step 1: Entity Name and Budget Year

Enter Entity Name → Jefferson County Government

Enter Budget Year → 2026-2027

#### Step 2: FUND and CASH Balances – Governmental (Non-Utility) Funds

1. Enter estimated beginning unrestricted fund and cash balances for all budgeted governmental (non-utility) funds for the beginning of the budget **Fiscal Year 2027**.
  - *Unrestricted Fund Balance = Committed + Assigned + Unassigned Fund Balance*
  - *Unrestricted cash includes cash resources not restricted for a specific purpose. For example, checking and saving accounts, investments, LGIP, etc.*

How to Calculate Beginning Unrestricted Fund Balance	How to Calculate Beginning Unrestricted Cash
<ol style="list-style-type: none"> <li>a. <i>Begin:</i> Obtain ending unrestricted fund balance (committed + assigned + unassigned) from most recent audit.</li> <li>b. <i>Add:</i> Estimated revenue received through the end of the current fiscal year.</li> <li>c. <i>Subtract:</i> Estimated expenditures incurred through the end of the current fiscal year.</li> <li>d. <i>Adjust:</i> Be sure to adjust for any restricted items.</li> </ol>	<ol style="list-style-type: none"> <li>a. <i>Begin:</i> Obtain the most recent <b>reconciled</b> cash balance from your accounting system.</li> <li>b. <i>Subtract:</i> Restricted cash from obtained amount.</li> <li>c. <i>Add:</i> Estimated unrestricted cash receipts through the end of the current fiscal year.</li> <li>d. <i>Subtract:</i> Estimated unrestricted cash disbursements through the end of the current fiscal year.</li> <li>e. <i>Add:</i> Unrestricted savings and investments.</li> </ol>

Name of Governmental (Non-Utility) Fund (General, Debt Service, etc.)	Estimated Beginning Unrestricted Fund Balance	Estimated Beginning Unrestricted Cash Balance
General Fund 101	\$26,444,139	\$19,178,296
Courthouse & Jail Maintenance Fund 112	\$194,521	\$187,939
Law Library Fund 114	\$58,782	\$58,742
Solid Waste / Sanitation Fund 116	\$890,500	\$1,147,222

**More space for additional entries is provided on the next page. →**

Required Budget Worksheet  
Municipalities, Counties, and Metropolitans

Name of Governmental (Non-Utility) Fund (General, Debt Service, etc.)	Estimated Beginning Unrestricted Fund Balance	Estimated Beginning Unrestricted Cash Balance
TN Opioid Abatement Fund 121	\$267,529	\$64,788
Drug Control Fund 122	\$53,881	\$51,550
American Rescue Plan Act Fund 127	\$194,430	\$125,764
Hospital Revenue Reserve Fund 128	\$12,809,459	\$13,227,696
Highway/Public Works Fund 131	\$8,215,424	\$9,160,600
General Purpose School Fund 141	\$15,775,858	\$15,098,080
School Federal Projects Fund 142	\$3,000,000	\$3,000,000
Student Nutrition Fund 143	\$2,896,225	\$3,123,634
Debt Service Fund 151	\$43,155,118	\$30,065,117
General Capital Projects Fund 171	\$2,013,359	\$1,743,629
School Capital Projects Fund 177	\$23,546,893	\$30,812,190

**Step 3: CASH Balances – Enterprise (Utility) Fund(s) – If Applicable**

1. If your entity has utility operations, enter estimated beginning unrestricted cash balance(s) for all enterprise (utility) funds for the beginning of the budget **Fiscal Year 2027**.
2. If your entity does not have utility operations, skip the schedule below and move to Step 4 (next page).

Name of Enterprise (Utility) Fund (Water, Sewer, Gas, etc.)	Estimated Beginning Unrestricted Cash Balance
Solid Waste Disposal Fund 207	\$3,392,500







# The STANDARD BANNER

P.O. Box 310 • Jefferson City, Tennessee 37760 • (865) 475-2081

## Affidavit of Publication

### NOTICE OF PUBLIC HEARING

#### JEFFERSON COUNTY PROPOSED 2026 - 2027 PROPERTY TAX LEVY AND COUNTY/SCHOOL BUDGETS

**NOTICE IS HEREBY GIVEN** to all County Commissioners and residents of Jefferson County, Tennessee and to all other persons who might be interested, that the Jefferson County Commission Budget Committee will meet on Monday, June 15, 2026, at 6:15 p.m. in the Jefferson County Courthouse, 202 W. Main Street, Dandridge, Tennessee, for the purpose of receiving citizen comment on the intent to consider a resolution to levy a tax rate on all taxable property within Jefferson County boundaries.

**NOTICE IS FURTHER GIVEN** that any citizen upon five (5) days' written request shall have the right to appear and state their views on the proposed budget for fiscal year beginning July 1, 2026, and ending June 30, 2027. Mail request to Jefferson County Commission, ATTN: Budget Committee Chairman/Commissioner Tim Seals, P.O. Box 1749, Dandridge, TN 37725.

**THIS NOTICE IS GIVEN** pursuant to the provisions of Tenn. Code Ann. § 5-21-111 as amended.

State of Tennessee  
County of Jefferson

Lesli D. Bales-Sherrod, being duly sworn, deposes and says that she is the Publisher of the Standard Banner, a weekly newspaper published at Jefferson City, Tennessee, and that the notice hereto attached was published for two consecutive weeks in said paper, and on the web at www.standardbanner.com and www.public-noticeads.com, and that the total cost is \$ 198.00, as indicated on the attached invoice.

*Lesli D. Bales-Sherrod*  
Publisher

Sworn and subscribed before me  
this 15<sup>th</sup> day of  
June, 2026.

*Linda C. Frazier*  
Notary Public

My commission expires 3-3-29



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**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RESOLUTION 2026-23**

**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE  
ORGANIZATIONS OF JEFFERSON COUNTY, TENNESSEE, FOR FISCAL YEAR  
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027**

**WHEREAS**, Section 5-9-109 of Tennessee Code Annotated authorizes the Jefferson County Legislative Body to make appropriations to non-profit charitable organizations; and

**WHEREAS**, the Jefferson County Legislative Body recognizes the various non-profit charitable organizations providing services in Jefferson County have great need of funds to carry on their non-profit charitable work.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Jefferson County, Tennessee, assembled in regular session on the 15th day of June 2026, in Dandridge, Tennessee, that funds totaling **\$1,345,980** be appropriated to non-profit charitable organizations in Jefferson County as reflected below.

**SECTION 1.** That **\$130,000** be appropriated to **C.A.R.E. Companion Animal Rescue & Education** to operate the Jefferson County Animal Shelter.

**SECTION 2.** That **\$10,000** be appropriated to **Safe Space of Jefferson County** for the benefit of the citizens of Jefferson County.

**SECTION 3.** That **\$2,500** be appropriated to **Jefferson County Auxiliary Radio Emergency Services (JCARES)** for the benefit of the Emergency Services of Jefferson County.

**SECTION 4.** That **\$10,000** be appropriated to **Safe Harbor Child Advocacy Center**.

**SECTION 5.** That **\$5,000** be appropriated to **Senior Citizens Home Assistance Service** for the benefit of the citizens of Jefferson County.

**SECTION 6.** That **\$100,000** be appropriated to **Jefferson Alliance**. Occupancy Tax is the funding source for this contribution.

**SECTION 7.** That \$1,088,480 be appropriated to various **Jefferson County Fire Departments & Rescue Squads** to provide fire protection and emergency rescue services for the citizens of Jefferson County.

<b>Organization</b>	<b>25-26 Budget</b>	<b>26-27 Proposed</b>
Baneberry	65,000	81,000
Chestnut Hill VFD	86,293	100,000
Dandridge	136,358	152,694
Jefferson City	96,822	96,882
Kansas Talbott VFD	84,500	100,000
Lakeway Central VFD	84,500	84,500
Parrotts Chapel Community VFD	89,500	100,224
New Market VFD	133,900	160,680
White Pine	120,000	120,000
Jefferson Co. Rescue Squad	92,500	92,500

**BE IT FURTHER RESOLVED** that all appropriations enumerated in **SECTION 1** through **SECTION 7** above are subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the Jefferson County Clerk a copy of an annual report of its business affairs and transactions, which includes, but is not limited to, a copy of an annual audit, a description of the program that serves the residents of the county, and the proposed use of the county assistance. Such report shall be prepared and certified by the chief financial officer of such non-profit charitable organizations in accordance with Section 5-9-109(c), Tennessee Code Annotated.

2. That said funds must only be used by the named non-profit charitable organizations in furtherance of their charitable purpose for benefiting the general welfare of the residents of Jefferson County.

3. That it is the expressed interest of the County Commission of Jefferson County providing funds to the above-named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit charitable organizations; and so, these appropriations are made subject to compliance with any and all these laws and regulations.

**BE IT FURTHER RESOLVED** that this resolution shall take effect after its passage and at such time that this body adopts the Fiscal Year 2026-2027 Budget. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Date of Adoption by County Commission: 6/15/2026

Date Received by County Mayor: 6/16/26

Votes: 17 0 1 3  
Yes No Abstain Absent

Approved: *James E. Carmichael* Date: 6/15/2026  
James E. Carmichael – Chairman, County Commission

Attest: *Frank C. Herndon* Date: 6/15/2026  
Frank C. Herndon – County Clerk



Approved: *Mark Potts* Date: 6/16/26  
Mark Potts – County Mayor

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts – County Mayor

Veto Override Votes: \_\_\_\_\_  
Yes No Abstain Absent

Veto Override: \_\_\_\_\_ Date: \_\_\_\_\_  
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RESOLUTION 2026-24**

**RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,  
INSTITUTIONS, OFFICES, AND AGENCIES OF JEFFERSON COUNTY, TENNESSEE,  
FOR FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027**

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Jefferson County, Tennessee, assembled in a regular session on the 15th day of June 2026, in Dandridge, Tennessee, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Jefferson County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest of the county's debt maturing during fiscal year beginning July 1, 2026, and ending June 30, 2027, according to the following schedule:

<b><u>GENERAL FUND 101</u></b>	<b><u>Amount</u></b>
County Commission	311,522
Board of Equalization	3,000
County Mayor	344,136
Election Commission	529,996
Register of Deeds	436,768
Zoning Compliance	172,360
County Buildings	1,229,084
Maintenance Garage	703,783
Preservation of Records	10,500
Financial Management	1,213,800
Property Assessor's Office	791,632
County Trustee	450,837
County Clerk	1,382,020
IT & Technology	146,925
Other Finance	894,151
Circuit Court	1,096,353
General Sessions Court Baby Safe Mental Health Grant	-
General Sessions Court	387,028
Drug Court	30,150
Chancery Court	377,816
Juvenile Court	361,854

**GENERAL FUND 101** (Continued)

Other Administration of Justice	12,500
Victims Assistance Programs	109,029
Sheriff's Department	7,511,631
Wheel Tax Officer	21,557
Administration of Sexual Offender Registry	15,000
Jail	4,212,451
Workhouse	91,000
Civil Defense	122,389
Building Inspection	166,567
Coroner/Medical Examiner	138,600
Homeland Security Grant Program	36,000
Other Public Safety (E911)	1,078,952
Local Health Department	387,996
Rabies & Animal Control	165,625
Ambulance Service	7,148,999
Sanitation Education (Litter Grant)	94,036
Department of Environment	221,641
Senior Citizens Assistance	293,984
Libraries	766,615
Agricultural Extension Service	213,375
Soil Conservation	128,781
Tourism	653,305
Veterans' Services	107,023
Contributions to Non-Profit Organizations	1,345,980
Transfer Out	511,664
<b>TOTAL GENERAL FUND 101</b>	<b>36,428,415</b>

<b><u>COURTHOUSE &amp; JAIL MAINTENANCE FUND 112</u></b>	
TOTAL COURTHOUSE & JAIL MAINTENANCE FUND 112	1,500
<b><u>LAW LIBRARY FUND 114</u></b>	
TOTAL LAW LIBRARY FUND 114	2,400
<b><u>DRUG CONTROL FUND 122</u></b>	
TOTAL DRUG CONTROL FUND 122	88,400
<b><u>AMERICAN RESCUE PLAN ACT FUND 127</u></b>	
TOTAL AMERICAN RESCUE PLAN ACT FUND 127	591,000
<b><u>HOSPITAL REVENUE RESERVE FUND 128</u></b>	
TOTAL HOSPITAL REVENUE RESERVE FUND 128	9,500
<b><u>DEBT SERVICE FUND 151</u></b>	
TOTAL DEBT SERVICE FUND 151	5,878,212
<b><u>GENERAL CAPITAL PROJECTS FUND 171</u></b>	
TOTAL GENERAL CAPITAL PROJECTS FUND 171	1,853,746
<b><u>SOLID WASTE/SANITATION FUND 116</u></b>	
TOTAL SOLID WASTE/SANITATION FUND 116	2,562,350
<b><u>SOLID WASTE DISPOSAL FUND 207</u></b>	
TOTAL SOLID WASTE DISPOSAL FUND 207	2,705,019
<b><u>OPIOID ABATEMENT FUND 121</u></b>	
TOTAL OPIOID ABATEMENT FUND FUND 121	191,511
<b><u>HIGHWAY/PUBLIC WORKS FUND 131</u></b>	
Administration	379,909
Highway & Bridge Maintenance	2,989,300
Operation & Maintenance of Equipment	1,351,698
Quarry Operations	1,132,976
Asphalt Plant Operations	34,400
Other Charges	262,453
Employee Benefits	91,560
Highway/Capital Outlay	91,660
TOTAL HIGHWAY/PUBLIC WORKS FUND 131	6,333,956

<b><u>GENERAL PURPOSE SCHOOL FUND 141</u></b>	
Regular Instruction Program	37,290,249
Alternative Instruction Program	192,865
Special Education Program	5,324,903
Vocational Education Program	3,304,714
Support Services - Attendance	399,684
Health Services	1,072,643
Other Student Support	3,159,178
Support Services - Regular Instruction Program	3,127,692
Alternative Instruction Program	45,746
Special Education Program	875,454
Support Services - Vocational Education Program	404,368
Educational Technology	1,609,390
Board of Education	1,102,711
Office of the Superintendent	404,384
Office of the Principal	5,073,457
Fiscal Services	704,388
Human Services/Personnel	232,514
Operation of Plant	6,360,715
Maintenance of Plant	2,239,866
Transportation	4,047,970
Community Services – SACC and Family Resource	520,751
Early Childhood Education	1,118,847
Capital Outlay	-
Principal on Bonds	171,216
Interest on Bonds	8,592
Transfers Out	40,000
<b>TOTAL GENERAL PURPOSE SCHOOL FUND 141</b>	<b>78,832,297</b>
<b><u>SCHOOL FEDERAL PROJECTS FUND 142</u></b>	
Consolidated Administration Pool	172,354
Title IA Consolidated	2,321,550
Title III	59,301
Title IV	80,553
CTE Perkins Basic	131,601
IDEA Partnership for Systemic Change	50,000
IDEA High Cost	100,000
IDEA, Part B	1,651,810
IDEA Preschool	61,623
<b>TOTAL FEDERAL PROJECTS SCHOOL FUND 142</b>	<b>4,628,792</b>
<b><u>STUDENT NUTRITION FUND 143</u></b>	
<b>TOTAL STUDENT NUTRITION FUND 143</b>	<b>6,583,284</b>
<b><u>SCHOOL CAPITAL PROJECTS FUND 177</u></b>	
<b>TOTAL GENERAL CAPITAL PROJECTS FUND 177</b>	<b>28,942,463</b>

RESOLUTION 2026-24

**BE IT FURTHER RESOLVED** that the budget for the School Federal Projects Fund Shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the Jefferson County Board of Education and Jefferson County Commission.

**SECTION 2. BE IT FURTHER RESOLVED** that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register of Deeds, and the Sheriff and their officially authorized deputies and assistants may be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register of Deeds and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

**BE IT FURTHER RESOLVED** that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Section 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

**SECTION 3. BE IT FURTHER RESOLVED** that any amendment to the budget shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another but shall apply solely to transfers within a certain fund.

**SECTION 4. BE IT FURTHER RESOLVED** that any appropriations made by this resolution, which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures, which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the county in excess of the appropriation made herein for such office, agency, institution, division, or department of the county. Such appropriation shall constitute the limit to the expenditures of any office agency, institution, division, or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

**SECTION 5. BE IT FURTHER RESOLVED** that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-406, Tennessee Code Annotated.

**SECTION 6. BE IT FURTHER RESOLVED** that the County Mayor and County Clerk be hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Government Finance, to pay for the expenses herein authorized until the taxes and other

revenue for the year 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2027.

**SECTION 7. BE IT FURTHER RESOLVED** that the delinquent county property taxes for the year 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

**SECTION 8. BE IT FURTHER RESOLVED** that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2027.

**SECTION 9. BE IT FURTHER RESOLVED** that to comply with the Fair Labor Standards Act, the Sheriff's Department will have an 8-day tour of duty and all general government employees are considered to be on a fixed salary with fluctuating hours; therefore, any overtime will be figured at one-half the rate.

**SECTION 10. BE IT FURTHER RESOLVED** that all resolutions of the Board of County Commissioners of Jefferson County, Tennessee, which are in conflict with this resolution are hereby repealed.

**SECTION 11. BE IT FURTHER RESOLVED** that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Date of Adoption by County Commission: 6/15/26

Date Received by County Mayor: 6/16/26

Votes: 18 0 0 3  
Yes No Abstain Absent

Approved:  Date: 6/15/26  
James E. Carmichael – Chairman, County Commission

Attest:  Date: 6/15/26  
Frank C. Herndon – County Clerk



Approved:  Date: 6/15/26  
Mark Potts – County Mayor

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts – County Mayor

Veto Override Votes: \_\_\_\_\_  
Yes No Abstain Absent

Veto Override: \_\_\_\_\_ Date: \_\_\_\_\_  
James E. Carmichael – Chairman, County Commission

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RESOLUTION 2026-24

**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RESOLUTION 2026-25**

**RESOLUTION FIXING THE TAX LEVY IN JEFFERSON COUNTY,  
TENNESSEE, FOR FISCAL YEAR BEGINNING JULY 1, 2026**

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Jefferson County, Tennessee, assembled in regular session on the 15th day of June 2026, in Dandridge, Tennessee, that the property tax for Jefferson County, Tennessee, for fiscal year beginning July 1, 2026, shall be \$1.49 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following tax levies:

<u>FUND</u>	<u>TAX RATE</u>
General Purpose School Fund 141	\$0.47
General Fund 101	0.68
Debt Service Fund 151	0.07
Highway/Public Works Fund 131	0.14
Solid Waste/Sanitation Fund 116	0.10
General Capital Projects Fund 171	<u>0.03</u>
<b>TOTAL</b>	<b>\$1.49</b>

**SECTION 2. BE IT FURTHER RESOLVED** that there is hereby levied a gross receipts business tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund (#101).

**SECTION 3. BE IT FURTHER RESOLVED** that all in-lieu-of funds received from TVA shall accrue to the School General Fund (#141).

**SECTION 4. BE IT FURTHER RESOLVED** that revenues derived from interest earned on the cash balances in the TN Opioid Abatement Fund (#121) shall accrue to that fund; revenues derived from interest earned on the cash balances in the Drug Control Fund (#122) shall accrue to that fund; revenues derived from interest earned on the cash balances in the Special Revenue Hospital Fund (#128) shall accrue to that fund; revenues derived from interest earned on the cash balances in the Highway Fund (#131) shall accrue to that fund; revenues derived from interest earned on the cash balances in the School Student Nutrition Fund (#143) shall accrue to that fund; revenues derived from interest earned on the cash balances in the Capital Fund (#171) shall accrue to that fund; revenues derived from interest earned on the cash balances of all other operating funds shall accrue as follows: the first \$400,000 of interest shall accrue to the General Fund (#101) and all remaining interest earned shall accrue to the General Debt Service Fund (#151).

**SECTION 5. BE IT FURTHER RESOLVED** that all resolutions of the Board of County Commissioners of Jefferson County, Tennessee, which are in conflict with this resolution are hereby repealed.

**SECTION 6. BE IT FURTHER RESOLVED** that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Resolution 2026-25

Date of Adoption by County Commission: 6/15/26


Date Received by County Mayor: 6/16/24

Votes: 18 0 0 3  
Yes No Abstain Absent

Approved:  Date: 6/15/26  
James E. Carmichael – Chairman, County Commission

Attest:  Date: 6/15/26  
Frank C. Herndon – County Clerk



Approved:  Date: 6/16/26  
Mark Potts – County Mayor

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts – County Mayor

Veto Override Votes: \_\_\_\_\_  
Yes No Abstain Absent

Veto Override: \_\_\_\_\_ Date: \_\_\_\_\_  
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE**

**BOARD OF COMMISSIONERS**

**RESOLUTION 2026-26**

**RESOLUTION AUTHORIZING AND APPROVING LEASES OF BUSINESS MACHINES PURSUANT TO TENNESSEE CODE ANNOTATED § 7-51-904 FOR THE BENEFIT OF DEPARTMENTS IN JEFFERSON COUNTY, TENNESSEE FOR FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027**

**WHEREAS**, Tennessee Code Annotated § 7-51-904 (a) states that, "Whenever the period or term including any renewal term or extension period, of any contract, lease, or lease-purchase agreement for any real property is to be for less than five (5) years, under the authority of Tennessee Code Annotated § 7-51-902 or § 7-51-903, or for tangible personal property, regardless of the period or term, such contract, lease, or lease-purchase agreement shall first be approved by resolution or ordinance duly adopted by the governing body of the municipality, and no such contract, lease, or lease-purchase agreement shall be entered into by a municipality without such approval"; and

**WHEREAS**, Tennessee Code Annotated § 7-51-901 (4) defines a municipality as "any county or incorporated city or town of the State of Tennessee"; and

**WHEREAS**, Jefferson County, Tennessee has heretofore made budget appropriations for certain departments in Jefferson County, Tennessee for leases of various and sundry business machines in order to meet the needs of said departments.

**NOW, THEREFORE, BE IT RESOLVED** by the county legislative body of Jefferson County, Tennessee, meeting in regular session on the 15th day of June 2026, as follows:

**SECTION 1.** This resolution is for Fiscal Year 2026-2027 and will be addressed on an annual basis as part of the budget approval process each year.

**SECTION 2.** That all leases pertaining to business machines and the payments and/or installments due thereon, as heretofore funded by the budget resolution for Fiscal Year 2026 - 2027 in Jefferson County, Tennessee are hereby approved.

**SECTION 3.** The Finance Director for Jefferson County, Tennessee, is hereby authorized to enter lease agreements for said business machines for the benefit of the departments in Jefferson County, Tennessee, as necessary, in order to provide business machines to the departments in Jefferson County, Tennessee, as appropriated by the budget resolution for Fiscal Year 2026-2027.

**SECTION 4.** This resolution shall take effect upon passage, the public welfare requiring it.

Resolution 2026-26

Date of Adoption by County Commission: 6/15/26

Date Received by County Mayor: 6/16/26

Votes: 18 0 0 3  
Yes No Abstain Absent

Approved:  Date: 6/15/26  
James E. Carmichael – Chairman, County Commission

Attest:  Date: 6/15/26  
Frank C. Herndon – County Clerk



Approved:  Date: 6/16/26  
Mark Potts – County Mayor

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts – County Mayor

Veto  
Override  
Votes: \_\_\_\_\_  
Yes No Abstain Absent

Veto  
Override: \_\_\_\_\_ Date: \_\_\_\_\_  
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RECAPITULATION**

The Budget Committee presents the budget for consideration by the Board of Commissioners, Jefferson County, Tennessee, for fiscal year beginning July 1, 2026, and ending June 30, 2027, and recommends adoption of the same.

Estimated expenditures for fiscal year ending June 30, 2027:

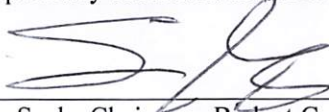
General Fund 101.....	\$ 36,428,415
Courthouse & Jail Maintenance Fund 112 .....	\$ 1,500
Law Library Fund 114 .....	\$ 2,400
Solid Waste/Sanitation Fund 116 .....	\$ 2,562,350
TN Opioid Abatement Fund 121 .....	\$ 191,511
Drug Control Fund 122 .....	\$ 88,400
American Rescue Plan Act Fund 127 .....	\$ 591,000
Hospital Revenue Reserve Fund 128 .....	\$ 9,500
Highway/Public Works Fund 131 .....	\$ 6,333,956
General Purpose School Fund 141.....	\$ 78,832,297
School Federal Projects Fund 142 .....	\$ 4,628,793
Student Nutrition Fund 143 .....	\$ 6,583,284
Debt Service Fund 151 .....	\$ 5,878,212
General Capital Projects Fund 171 .....	\$ 1,853,746
School Capital Projects Fund 177.....	\$ 28,942,463
Solid Waste Disposal Fund 207 .....	\$ 2,705,019

To meet the foregoing expenditures for fiscal year ending June 30, 2027, it is the Budget Committee's recommendation that the following tax levies be made in addition to the revenues collected by the clerks, etc.

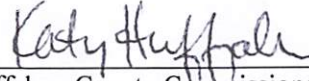
General Purpose School Fund 141.....	\$ 0.47
General Fund 101 .....	\$ 0.68
Debt Service Fund 151 .....	\$ 0.07
Highway Department Fund 131 .....	\$ 0.14
Solid Waste/Sanitation Fund 116 .....	\$ 0.10
General Capital Projects Fund 171 .....	<u>\$ 0.03</u>
<b>TOTAL .....</b>	<b>\$ 1.49</b>

Recapitulation

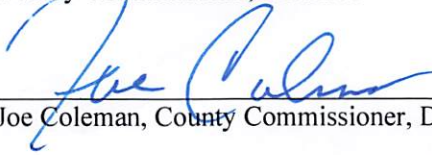
Respectfully submitted this 15th day of June 2026.



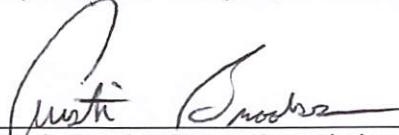
Tim Seals, Chairman, Budget Committee  
County Commissioner, District 5



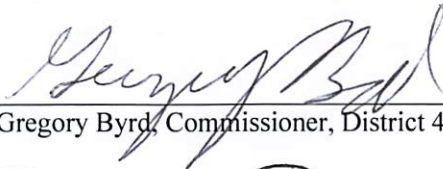
Katy Huffaker, County Commissioner, District 1



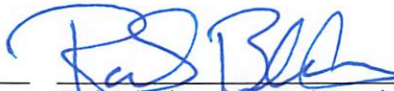
Joe Coleman, County Commissioner, District 2



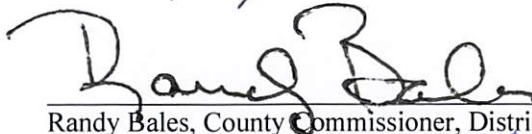
Austin Brooks, County Commissioner, District 3



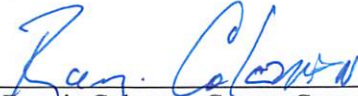
Gregory Byrd, Commissioner, District 4



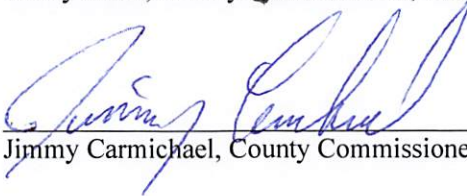
Rob Blevins, County Commissioner, District 6



Randy Bales, County Commissioner, District 7



Ronnie Coleman, County Commissioner, District 8



Jimmy Carmichael, County Commissioner, District 9



Heidi Thomas, County Commissioner, District 10

Recapitulation

**Property Tax Approved  
2026-2027**

**Jefferson County, TN**

		<b>Property Tax Increase \$.06</b>								
		<b>2025-2026</b>						<b>2026-2027</b>		
		Growth	3.1208%					Growth	3.4091%	
Est. value of one penny			\$ 255,000						\$ 264,000	
95%			\$ 242,250						\$ 250,800	
Fund		Penny	Budget	Growth				Penny	Budget	Growth
101	General	\$ 0.67	\$ 16,230,750	\$ 2,135,630			\$ 0.68	\$ 17,054,400	\$ 823,650	
116	Solid Waste	\$ 0.10	\$ 2,422,500	\$ 73,313			\$ 0.10	\$ 2,508,000	\$ 85,500	
131	Highway	\$ 0.13	\$ 3,149,250	\$ 95,307			\$ 0.14	\$ 3,511,200	\$ 361,950	
141	School	\$ 0.47	\$ 11,385,750	\$ 109,654			\$ 0.47	\$ 11,787,600	\$ 401,850	
151	Debt Service	\$ 0.09	\$ 2,180,250	\$ 65,982			\$ 0.07	\$ 1,755,600	\$ (424,650)	
171	Capital	\$ 0.03	\$ 726,750	\$ 21,994			\$ 0.03	\$ 752,400	\$ 25,650	
		\$ 1.49	\$ 36,095,250	\$ 2,501,881			\$ 1.49	\$ 37,369,200	\$ 1,273,950	

Non-Profit Contributions

FIRE DEPARTMENTS, NON-PROFIT, OCCUPANCY TAX									
				2026-2027					
		24-25	25-26	Budget			Jefferson	26-27	
		Approved	Approved	Request	Other Sources	Total Revenue	County %	Requested	Variance
<b>Fire Departments</b>									
(1)	Baneberry	\$ 65,000	\$ 65,000	81,000	48,799	129,799	62%	81,000	16,000
(2)	Chestnut Hill VFD	\$ 66,379	\$ 86,293	100,000	50,000	150,000	67%	100,000	13,707
(3)	Dandridge	\$ 85,660	\$ 136,358	152,694	67,900	220,594	69%	152,694	16,336
(4)	Jefferson City	\$ 74,525	\$ 96,882	96,882	2,306,790	2,403,672	4%	96,882	-
(5)	Kansas Talbott VFD	\$ 65,000	\$ 84,500	100,000	10,000	110,000	91%	100,000	15,500
(6)	Lakeway Central VFD	\$ 65,000	\$ 84,500	84,500	11,000	95,500	88%	84,500	-
(7)	Parrotts Chapel Community VFD	\$ 65,000	\$ 89,500	100,224	7,000	107,224	93%	100,224	10,724
(8)	New Market VFD	\$ 103,000	\$ 133,900	160,680	96,034	256,714	63%	160,680	26,780
(9)	White Pine	\$ 67,000	\$ 120,000	120,000	300,000	420,000	29%	120,000	-
<b>Total Fire Departments</b>		<b>\$ 656,564</b>	<b>\$ 896,933</b>	<b>\$ 995,980</b>	<b>\$ 2,897,523</b>	<b>\$ 3,893,503</b>	<b>26%</b>	<b>\$ 995,980</b>	<b>\$ 99,047</b>
<b>Other Non-Profits</b>									
(10)	Jefferson Co. Rescue Squad	71,000	92,500	92,500	75,500	168,000	55%	92,500	-
(11)	Safe Space	8,000	10,000	10,000	600,000	610,000	2%	10,000	-
(12)	C.A.R.E.	130,000	130,000	130,000	367,000	497,000	26%	130,000	-
(13)	Jefferson Co Auxiliary Radio Emerg Svs	2,500	2,500	2,500	-	2,500	100%	2,500	-
(14)	Safe Harbor Child Advocacy Center	5,000	10,000	10,000	1,265,000	1,275,000	1%	10,000	-
(15)	Friends of Hospice Serenity House	-	-	10,870	360,000	370,870	3%	-	-
(16)	Senior Citizens Home Assistance Service	-	-	5,000	5,211,630	5,216,630	0%	5,000	5,000
(17)	The STAR Center Inc	-	-	500	5,316,000	5,316,500	0%	-	-
<b>Total Other Non Profit Organizations</b>		<b>\$ 216,500</b>	<b>\$ 245,000</b>	<b>\$ 261,370</b>	<b>\$ 2,307,500</b>	<b>\$ 2,568,870</b>	<b>10%</b>	<b>\$ 250,000</b>	<b>\$ 5,000</b>
<b>Occupancy Tax</b>									
(18)	Jefferson County Alliance	100,000	100,000	100,000	191,500	291,500	34%	100,000	-
<b>Total Occupancy Tax</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 191,500</b>	<b>\$ 291,500</b>	<b>34%</b>	<b>\$ 100,000</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>		<b>\$ 973,064</b>	<b>\$ 1,241,933</b>	<b>\$ 1,357,350</b>	<b>\$ 5,396,523</b>	<b>\$ 6,753,873</b>	<b>20%</b>	<b>\$ 1,345,980</b>	<b>\$ 104,047</b>

Jefferson County Tennessee  
 General Fund  
 Fund 101

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
<b>Funding Source</b>						
	<b>39000</b>					
		101- 39000- - -	Unassigned Fund Balance	(157,700)	(180,904)	(23,204)
	<b>39000</b>					
	<b>Total</b>			<b>(157,700)</b>	<b>(180,904)</b>	<b>(23,204)</b>
	<b>34520</b>					
		101- 34520- -LIT -	Litigation Tax Reserves (Transfer to Fund 171)	290,500	-	(290,500)
	<b>34520</b>					
	<b>Total</b>			<b>290,500</b>	<b>-</b>	<b>(290,500)</b>
	<b>34535</b>					
		101- 34535- -DA -	Restricted for Social, Cultural, Rec Ser - Dandridge Library	1,695	225	(1,470)
		101- 34535- -JC -	Restricted for Social, Cultural, Rec Ser - Jefferson City Library	3,250	2,500	(750)
		101- 34535- -SP -	Restricted for Social, Cultural, Rec Ser - Strawberry Plains Library	1,620	575	(1,045)
		101- 34535- -WP -	Restricted for Social, Cultural, Rec Ser - White Pine Library	1,800	500	(1,300)
	<b>34535</b>					
	<b>Total</b>			<b>8,365</b>	<b>3,800</b>	<b>(4,565)</b>
	<b>34610</b>					
		101- 34610- -ECDEV-	Committed for General Gov't - Economic Development	100,000	100,000	-
	<b>34610</b>					
	<b>Total</b>			<b>100,000</b>	<b>100,000</b>	<b>-</b>
	<b>40110</b>					
		101- 40110- - -	Current Property Tax	16,230,750	17,054,400	823,650
	<b>40110</b>					
	<b>Total</b>			<b>16,230,750</b>	<b>17,054,400</b>	<b>823,650</b>
	<b>40120</b>					
		101- 40120- - -	Trustee's Collections - Prior Year	296,739	250,000	(46,739)
	<b>40120</b>					
	<b>Total</b>			<b>296,739</b>	<b>250,000</b>	<b>(46,739)</b>
	<b>40130</b>					
		101- 40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	230,000	275,000	45,000
	<b>40130</b>					
	<b>Total</b>			<b>230,000</b>	<b>275,000</b>	<b>45,000</b>
	<b>40140</b>					
		101- 40140- - -	Interest And Penalty	25,000	40,000	15,000
	<b>40140</b>					
	<b>Total</b>			<b>25,000</b>	<b>40,000</b>	<b>15,000</b>
	<b>40150</b>					
		101- 40150- - -	Pick-Up Taxes	25,000	25,000	-
	<b>40150</b>					
	<b>Total</b>			<b>25,000</b>	<b>25,000</b>	<b>-</b>
	<b>40162</b>					
		101- 40162- - -	Payments In Lieu Of Taxes-Local Utilitie	35,000	40,000	5,000
	<b>40162</b>					
	<b>Total</b>			<b>35,000</b>	<b>40,000</b>	<b>5,000</b>
	<b>40210</b>					
		101- 40210- - -	Local Option Sales Tax	2,315,396	2,384,858	69,462
	<b>40210</b>					
	<b>Total</b>			<b>2,315,396</b>	<b>2,384,858</b>	<b>69,462</b>
	<b>40220</b>					
		101- 40220- - -	Hotel/Motel Tax	573,851	623,305	49,454
	<b>40220</b>					
	<b>Total</b>			<b>573,851</b>	<b>623,305</b>	<b>49,454</b>
	<b>40240</b>					
		101- 40240- - -	Wheel Tax	288,000	288,000	-
	<b>40240 Total</b>			<b>288,000</b>	<b>288,000</b>	<b>-</b>
	<b>40250</b>					
		101- 40250- - -	Litigation Tax - General	100,000	120,000	20,000
	<b>40250</b>					
	<b>Total</b>			<b>100,000</b>	<b>120,000</b>	<b>20,000</b>
	<b>40266</b>					
		101- 40266- - -	Litigation Tax-Jail, Wrkhs, Courthouse	140,000	160,000	20,000
	<b>40266</b>					
	<b>Total</b>			<b>140,000</b>	<b>160,000</b>	<b>20,000</b>
	<b>40270</b>					

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	40270	101- 40270- - -	Business Tax	600,000	675,000	75,000
	<b>40270</b>					
	<b>Total</b>			<b>600,000</b>	<b>675,000</b>	<b>75,000</b>
	<b>40320</b>					
		101- 40320- - -	Bank Excise Tax	40,000	40,000	-
	<b>40320</b>					
	<b>Total</b>			<b>40,000</b>	<b>40,000</b>	<b>-</b>
	<b>40330</b>					
		101- 40330- - -	Wholesale Beer Tax	200,000	200,000	-
	<b>40330</b>					
	<b>Total</b>			<b>200,000</b>	<b>200,000</b>	<b>-</b>
	<b>41110</b>					
		101- 41110- - -	Marriage Licenses	3,000	3,000	-
	<b>41110</b>					
	<b>Total</b>			<b>3,000</b>	<b>3,000</b>	<b>-</b>
	<b>41140</b>					
		101- 41140- - -	Cable TV Franchise	110,000	110,000	-
	<b>41140</b>					
	<b>Total</b>			<b>110,000</b>	<b>110,000</b>	<b>-</b>
	<b>41510</b>					
		101- 41510- - -	Beer Permits	1,500	1,000	(500)
	<b>41510</b>					
	<b>Total</b>			<b>1,500</b>	<b>1,000</b>	<b>(500)</b>
	<b>41520</b>					
		101- 41520- - -	Building Permits	400,000	440,000	40,000
	<b>41520</b>					
	<b>Total</b>			<b>400,000</b>	<b>440,000</b>	<b>40,000</b>
	<b>41540</b>					
		101- 41540- - -	General - Plumbing Permits	-	165,000	165,000
	<b>41540 Total</b>			<b>-</b>	<b>165,000</b>	<b>165,000</b>
	<b>41590</b>					
		101- 41590- - -	Other Permits	165,000	15,000	(150,000)
	<b>41590</b>					
	<b>Total</b>			<b>165,000</b>	<b>15,000</b>	<b>(150,000)</b>
	<b>42110</b>					
		101- 42110- - -	Fines - Circuit Court	1,500	1,500	-
		101- 42110- -1CC -	Fines - Circuit Court - Circuit Ct-Past Due Fines	20,000	20,000	-
	<b>42110</b>					
	<b>Total</b>			<b>21,500</b>	<b>21,500</b>	<b>-</b>
	<b>42120</b>					
		101- 42120- - -	Officers Costs - Sheriff Fees	10,000	10,000	-
	<b>42120</b>					
	<b>Total</b>			<b>10,000</b>	<b>10,000</b>	<b>-</b>
	<b>42141</b>					
		101- 42141- - -	Drug Court Fees - Circuit Court	3,000	3,000	-
	<b>42141</b>					
	<b>Total</b>			<b>3,000</b>	<b>3,000</b>	<b>-</b>
	<b>42150</b>					
		101- 42150- - -	Jail Fees - Circuit Court	3,000	3,000	-
	<b>42150</b>					
	<b>Total</b>			<b>3,000</b>	<b>3,000</b>	<b>-</b>
	<b>42180</b>					
		101- 42180- - -	DUI Treatment Fines	300	300	-
	<b>42180</b>					
	<b>Total</b>			<b>300</b>	<b>300</b>	<b>-</b>
	<b>42190</b>					
		101- 42190- - -	Data Entry Fee - Circuit Court	4,000	4,000	-
	<b>42190</b>					
	<b>Total</b>			<b>4,000</b>	<b>4,000</b>	<b>-</b>
	<b>42191</b>					
		101- 42191- - -	General - Courtroom Security Fee- Circuit Court	-	65	65
	<b>42191 Total</b>			<b>-</b>	<b>65</b>	<b>65</b>
	<b>42310</b>					
		101- 42310- - -	County Fines	25,000	25,000	-
		101- 42310- -1SC -	County Fines - Sessions-Past Due Fines	60,000	80,000	20,000
	<b>42310</b>					
	<b>Total</b>			<b>85,000</b>	<b>105,000</b>	<b>20,000</b>
	<b>42320</b>					
		101- 42320- - -	Officers Costs	60,000	60,000	-

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
	42320					
Fu	Total			60,000	60,000	-
	42330					
		101- 42330- - -	Games And Fish Fines	1,500	1,500	-
	42330					
	Total			1,500	1,500	-
	42341					
		101- 42341- - -	General Sessions Court - Drug Court Fines	13,000	13,000	-
	42341					
	Total			13,000	13,000	-
	42350					
		101- 42350- - -	Jail Fees	50,000	50,000	-
	42350					
	Total			50,000	50,000	-
	42380					
		101- 42380- - -	DUI Treatment Fines	12,000	12,000	-
	42380					
	Total			12,000	12,000	-
	42390					
		101- 42390- - -	Data Entry Fee - General Sessions Court	20,000	20,000	-
	42390					
	Total			20,000	20,000	-
	42391					
		101- 42391- - -	Courtroom Security Fee	2,000	2,000	-
	42391					
	Total			2,000	2,000	-
	42410					
		101- 42410- - -	Fines - J uvenile Court	6,000	6,000	-
	42410					
	Total			6,000	6,000	-
	42420					
		101- 42420- - -	Officers Costs	4,000	4,500	500
	42420					
	Total			4,000	4,500	500
	42490					
		101- 42490- - -	Data Entry Fee - J uvenile Court	1,200	1,500	300
	42490					
	Total			1,200	1,500	300
	42520					
		101- 42520- - -	Officers Costs - Chancery Court	750	750	-
	42520					
	Total			750	750	-
	42530					
		101- 42530- - -	Data Entry Fee - Chancery Court	5,000	5,000	-
	42530					
	Total			5,000	5,000	-
	42872					
		101- 42872- - -	Victims Assistance Assessments	38,000	38,000	-
	42872					
	Total			38,000	38,000	-
	42990					
		101- 42990- - -	Other Fines, Forfeitures, And Penalties	10,000	15,000	5,000
	42990					
	Total			10,000	15,000	5,000
	43120					
		101- 43120- - -	Patient Charges	4,300,000	4,384,000	84,000
	43120					
	Total			4,300,000	4,384,000	84,000
	43190					
		101- 43190- - -	Other General Service Charges	3,000	3,000	-
	43190					
	Total			3,000	3,000	-
	43350					
		101- 43350- - -	Copy Fees	600	600	-
	43350					
	Total			600	600	-
	43360					
		101- 43360- -DA -	Library Fees - Dandridge Library	-	-	-
		101- 43360- -JC -	Library Fees - Jeffers on City Library	-	-	-
		101- 43360- -SP -	Library Fees - Strawberry Plains Library	-	-	-

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	43360	101- 43360- -WP -	Library Fees - White Pine Library	-	-	-
	<b>43360</b>					
	<b>Total</b>			-	-	-
	<b>43365</b>					
		101- 43365- - -	General - Archives And Records Management Fee	-	30,000	30,000
		101- 43365- -CHAN -	General - Archives And Records Management Fee - Circuit Court A	-	100	100
		101- 43365- -CIR -	General - Sexual Offender Registration Fee-Sheriff - Circuit Court A	-	100	100
		101- 43365- -COCLK-	General - Sexual Offender Registration Fee-Sheriff - County Clerk A	-	100	100
		101- 43365- -GEN -	General - Sexual Offender Registration Fee-Sheriff - General Sessic	-	100	100
		101- 43365- -JUV -	General - Sexual Offender Registration Fee-Sheriff - Juvenile Court	-	100	100
	<b>43365 Total</b>			-	<b>30,500</b>	<b>30,500</b>
	<b>43370</b>					
		101- 43370- - -	Telephone Commissions	60,000	60,000	-
	<b>43370</b>					
	<b>Total</b>			<b>60,000</b>	<b>60,000</b>	-
	<b>43383</b>					
		101- 43383- - -	Additional Fees - Titling and Registration	50,000	50,000	-
	<b>43383</b>					
	<b>Total</b>			<b>50,000</b>	<b>50,000</b>	-
	<b>43392</b>					
		101- 43392- - -	Data Processing Fee -Register	16,000	16,000	-
	<b>43392</b>					
	<b>Total</b>			<b>16,000</b>	<b>16,000</b>	-
	<b>43394</b>					
		101- 43394- - -	Data Processing Fee - Sheriff	6,000	6,000	-
	<b>43394</b>					
	<b>Total</b>			<b>6,000</b>	<b>6,000</b>	-
	<b>43395</b>					
		101- 43395- - -	Sexual Offender Registration Fee-Sheriff	12,000	12,000	-
		101- 43395- -CHAN -	General - Sexual Offender Registration Fee-Sheriff - Chancery Coui	-	50	50
	<b>43395</b>					
	<b>Total</b>			<b>12,000</b>	<b>12,050</b>	<b>50</b>
	<b>43396</b>					
		101- 43396- - -	Data Processing Fee - County Clerk	2,500	2,500	-
	<b>43396</b>					
	<b>Total</b>			<b>2,500</b>	<b>2,500</b>	-
	<b>43397</b>					
		101- 43397- - -	Subscription & Electronic Filing Fee-Circuit & GS	12,052	12,052	-
	<b>43397</b>					
	<b>Total</b>			<b>12,052</b>	<b>12,052</b>	-
	<b>43399</b>					
		101- 43399- - -	General - Vehicle Insurance Coverage and Reinstatement Fees	-	5,000	5,000
	<b>43399 Total</b>			-	<b>5,000</b>	<b>5,000</b>
	<b>44110</b>					
		101- 44110- - -	General - Interest Earned	-	400,000	400,000
	<b>44110 Total</b>			-	<b>400,000</b>	<b>400,000</b>
	<b>44120</b>					
		101- 44120- - -	Lease/Rentals/PPP	7,212	7,212	-
	<b>44120</b>					
	<b>Total</b>			<b>7,212</b>	<b>7,212</b>	-
	<b>44131</b>					
		101- 44131- - -	Commissary Sales	44,000	44,000	-
	<b>44131</b>					
	<b>Total</b>			<b>44,000</b>	<b>44,000</b>	-
	<b>44145</b>					
		101- 44145- - -	Sale Of Recycled Materials	-	-	-
	<b>44145 Total</b>			-	-	-
	<b>44146</b>					
		101- 44146- -DA -	E-Rate Funding - Dandridge Library	960	960	-
		101- 44146- -JC -	E-Rate Funding - Jefferson City Library	2,880	2,880	-
		101- 44146- -SP -	E-Rate Funding - Strawberry Plains Library	2,976	2,976	-
	<b>44146</b>					
	<b>Total</b>			<b>6,816</b>	<b>6,816</b>	-
	<b>44170</b>					
		101- 44170- - -	Miscellaneous Refunds	-	-	-
		101- 44170- -ATPSY-	Miscellaneous Refunds - Coroner / Medical Examiner - Autopsies	-	3,750	3,750
		101- 44170- -SOILC-	Miscellaneous Refunds - Soil Conservation	1,500	1,500	-
		101- 44170- -SRO -	Miscellaneous Refunds - SRO Reimbursements from BOE	71,000	75,200	4,200
	<b>44170</b>					
	<b>Total</b>			<b>72,500</b>	<b>80,450</b>	<b>7,950</b>

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	44530					
		101- 44530- - -	Sale Of Equipment	9,525	9,525	-
	<b>44530</b>					
	<b>Total</b>			<b>9,525</b>	<b>9,525</b>	<b>-</b>
	44570					
		101- 44570- - -	Contributions & Gifts	-	-	-
		101- 44570- -WP -	Contributions & Gifts - White Pine Library	-	10,000	10,000
	<b>44570 Total</b>			<b>-</b>	<b>10,000</b>	<b>10,000</b>
	44990					
		101- 44990- - -	Other Local Revenues	680,353	744,388	64,035
		101- 44990- -SP -	Other Local Revenues - Strawberry Plains Library	-	-	-
	<b>44990</b>					
	<b>Total</b>			<b>680,353</b>	<b>744,388</b>	<b>64,035</b>
	45510					
		101- 45510- - -	County Clerk	935,100	996,200	61,100
	<b>45510</b>					
	<b>Total</b>			<b>935,100</b>	<b>996,200</b>	<b>61,100</b>
	45520					
		101- 45520- - -	Circuit Court Clerk	155,000	155,000	-
	<b>45520</b>					
	<b>Total</b>			<b>155,000</b>	<b>155,000</b>	<b>-</b>
	45540					
		101- 45540- - -	General Sessions Court Clerk	375,000	375,000	-
	<b>45540</b>					
	<b>Total</b>			<b>375,000</b>	<b>375,000</b>	<b>-</b>
	45550					
		101- 45550- - -	Clerk And Master	125,000	125,000	-
	<b>45550</b>					
	<b>Total</b>			<b>125,000</b>	<b>125,000</b>	<b>-</b>
	45560					
		101- 45560- - -	Juvenile Court Clerk	30,000	30,000	-
	<b>45560</b>					
	<b>Total</b>			<b>30,000</b>	<b>30,000</b>	<b>-</b>
	45580					
		101- 45580- - -	Register of Deeds	300,000	300,000	-
	<b>45580</b>					
	<b>Total</b>			<b>300,000</b>	<b>300,000</b>	<b>-</b>
	45590					
		101- 45590- - -	Sheriff	20,000	20,000	-
	<b>45590</b>					
	<b>Total</b>			<b>20,000</b>	<b>20,000</b>	<b>-</b>
	45610					
		101- 45610- - -	Trustee	1,100,000	1,200,000	100,000
	<b>45610</b>					
	<b>Total</b>			<b>1,100,000</b>	<b>1,200,000</b>	<b>100,000</b>
	46110					
		101- 46110- - -	Juvenile Services Program	9,000	9,000	-
	<b>46110</b>					
	<b>Total</b>			<b>9,000</b>	<b>9,000</b>	<b>-</b>
	46140					
		101- 46140- - -	Aging Programs	11,562	11,562	-
	<b>46140</b>					
	<b>Total</b>			<b>11,562</b>	<b>11,562</b>	<b>-</b>
	46210					
		101- 46210- - -	Law Enforcement Training Programs	76,800	76,800	-
	<b>46210</b>					
	<b>Total</b>			<b>76,800</b>	<b>76,800</b>	<b>-</b>
	46240					
		101- 46240- - -	School Resource Officer Grants	-	975,000	975,000
	<b>46240 Total</b>			<b>-</b>	<b>975,000</b>	<b>975,000</b>
	46310					
		101- 46310- - -	Health Department Programs	331,449	331,449	-
	<b>46310</b>					
	<b>Total</b>			<b>331,449</b>	<b>331,449</b>	<b>-</b>
	46390					
		101- 46390- -HBEG -	Other Health And Welfare Grants - Healthy Built Environments Wo	-	-	-
	<b>46390 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>
	46430					
		101- 46430- - -	Litter Program	52,700	52,700	-



Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
	<b>47990</b>					
	<b>Fu Total</b>			<b>83,415</b>	<b>83,415</b>	<b>-</b>
	<b>48130</b>					
		101- 48130- - -	Contributions	153,437	153,437	-
		101- 48130- -OOA -	Contributions - Office On Aging	-	-	-
	<b>48130</b>					
	<b>Total</b>			<b>153,437</b>	<b>153,437</b>	<b>-</b>
	<b>48610</b>					
		101- 48610- - -	Donations	-	-	-
		101- 48610- -FAIR -	Donations - FAMILY FUN FAIR	-	1,000	1,000
		101- 48610- -JC -	Donations - Jefferson City Library	-	-	-
	<b>48610</b>					
	<b>Total</b>			<b>-</b>	<b>1,000</b>	<b>1,000</b>
	<b>48990</b>					
		101- 48990- -COCKE-	Other - Emergency Cocke CO Inmates	79,200	116,200	37,000
	<b>48990</b>					
	<b>Total</b>			<b>79,200</b>	<b>116,200</b>	<b>37,000</b>
	<b>49700</b>					
		101- 49700- - -	Insurance Recovery	-	-	-
	<b>49700</b>					
	<b>Total</b>			<b>-</b>	<b>-</b>	<b>-</b>
	<b>Funding Source Total</b>			<b>34,263,928</b>	<b>36,428,415</b>	<b>2,164,487</b>
	<b>Expenditure</b>					
	<b>51100</b>					
		101- 51100-191- -	County Commission - Board And Committee Members Fees	80,400	80,400	-
		101- 51100-201- -	County Commission - Social Security	5,025	5,025	-
		101- 51100-212- -	County Commission - Employer Medicare Liability	1,206	1,206	-
		101- 51100-302- -	County Commission - Advertising	14,000	16,000	2,000
		101- 51100-305- -	County Commission - Audit Services	26,350	27,668	1,318
		101- 51100-307- -	County Commission - Communication	480	480	-
		101- 51100-320- -	County Commission - Dues And Memberships	24,418	24,543	125
		101- 51100-331- -	County Commission - Legal Services	60,000	80,000	20,000
		101- 51100-371-LOBBY-	County Commission - Lobbying Services - Lobbyist Expenses Reimbursement	-	25,000	25,000
		101- 51100-399- -	County Commission - Other Contracted Services	35,930	45,400	9,470
		101- 51100-399-OPIOD-	County Commission - Other Contracted Services - TN OPIOID Func	-	-	-
		101- 51100-435- -	County Commission - Office Supplies	750	750	-
		101- 51100-524- -	County Commission - Staff Development	2,000	2,000	-
		101- 51100-599- -	County Commission - Other Charges	2,300	2,300	-
		101- 51100-599-ADA -	County Commission - Other Charges - Americans With Disability A	-	-	-
		101- 51100-599-THDA -	County Commission - Other Charges - TN Housing Development A	-	-	-
		101- 51100-719- -	County Commission - Office Equipment	750	750	-
	<b>51100</b>					
	<b>Total</b>			<b>253,609</b>	<b>311,522</b>	<b>57,913</b>
	<b>51210</b>					
		101- 51210-191- -	Board Of Equalization - Board And Committee Members Fees	1,500	3,000	1,500
	<b>51210</b>					
	<b>Total</b>			<b>1,500</b>	<b>3,000</b>	<b>1,500</b>
	<b>51300</b>					
		101- 51300-101- -	County Mayor/Executive - County Official/Administrative Officer	127,464	130,817	3,353
		101- 51300-169- -	County Mayor/Executive - Part-Time Personnel	4,944	5,083	139
		101- 51300-186- -	County Mayor/Executive - Longevity Pay	1,800	1,900	100
		101- 51300-189- -	County Mayor/Executive - Other Salaries & Wages	92,669	95,263	2,594
		101- 51300-201- -	County Mayor/Executive - Social Security	14,142	14,580	438
		101- 51300-204- -	County Mayor/Executive - State Retirement	24,345	25,102	757
		101- 51300-206- -	County Mayor/Executive - Life Insurance	166	166	-
		101- 51300-207- -	County Mayor/Executive - Medical Insurance	31,715	34,172	2,457
		101- 51300-208- -	County Mayor/Executive - Dental Insurance	719	719	-
		101- 51300-210- -	County Mayor/Executive - Unemployment Compensation	906	934	28
		101- 51300-212- -	County Mayor/Executive - Employer Medicare Liability	3,394	3,500	106
		101- 51300-302- -	County Mayor/Executive - Advertising	1,000	500	(500)
		101- 51300-320- -	County Mayor/Executive - Dues And Memberships	3,000	3,000	-
		101- 51300-355- -	County Mayor/Executive - Travel	1,000	-	(1,000)
		101- 51300-425- -	County Mayor/Executive - Gasoline	-	1,000	1,000
		101- 51300-435- -	County Mayor/Executive - Office Supplies	1,000	1,000	-
		101- 51300-524- -	County Mayor/Executive - Staff Development	9,000	9,000	-
		101- 51300-599- -	County Mayor/Executive - Other Charges	450	1,000	550

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	51300	101- -51300-719- -	County Mayor/Executive - Office Equipment	500	450	(50)
		101- -51300-799-HBEG -	County Mayor/Executive - Other Capital Outlay - Healthy Built Envi	-	15,950	15,950
<b>51300 Total</b>				<b>318,214</b>	<b>344,136</b>	<b>25,922</b>
<b>51500</b>						
		101- -51500-101- -	Election Commission - County Official/Administrative Officer	99,323	101,935	2,612
		101- -51500-162- -	Election Commission - Clerical Personnel	117,469	126,171	8,702
		101- -51500-169- -	Election Commission - Part-Time Personnel	9,913	10,191	278
		101- -51500-186- -	Election Commission - Longevity Pay	1,200	1,600	400
		101- -51500-187- -	Election Commission - Overtime Pay	2,562	2,634	72
		101- -51500-192- -	Election Commission - Election Commission	15,000	15,000	-
		101- -51500-193- -	Election Commission - Election Workers	31,400	65,000	33,600
		101- -51500-201- -	Election Commission - Social Security	17,275	20,169	2,894
		101- -51500-204- -	Election Commission - State Retirement	24,208	25,576	1,368
		101- -51500-206- -	Election Commission - Life Insurance	281	308	27
		101- -51500-207- -	Election Commission - Medical Insurance	46,014	61,722	15,708
		101- -51500-208- -	Election Commission - Dental Insurance	719	958	239
		101- -51500-210- -	Election Commission - Unemployment Compensation	1,106	1,291	185
		101- -51500-212- -	Election Commission - Employer Medicare Liability	4,146	4,841	695
		101- -51500-302- -	Election Commission - Advertising	7,500	10,000	2,500
		101- -51500-307- -	Election Commission - Communication	3,600	3,600	-
		101- -51500-317- -	Election Commission - Data Processing Services	5,600	9,500	3,900
		101- -51500-320- -	Election Commission - Dues And Memberships	4,000	-	(4,000)
		101- -51500-334- -	Election Commission - Maintenance Agreements	24,000	27,000	3,000
		101- -51500-348- -	Election Commission - Postal Charges	4,000	8,000	4,000
		101- -51500-349- -	Election Commission - Printing, Stationery And Forms	2,500	5,000	2,500
		101- -51500-355- -	Election Commission - Travel	2,000	2,000	-
		101- -51500-399- -	Election Commission - Other Contracted Services	1,500	2,000	500
		101- -51500-411- -	Election Commission - Data Processing Supplies	2,000	2,000	-
		101- -51500-429- -	Election Commission - Instructional Supplies	500	-	(500)
		101- -51500-435- -	Election Commission - Office Supplies	3,000	3,500	500
		101- -51500-524- -	Election Commission - Staff Development	8,000	14,000	6,000
		101- -51500-599- -	Election Commission - Other Charges	1,000	1,000	-
		101- -51500-709- -	Election Commission - Data Processing Equipment	4,400	5,000	600
<b>51500 Total</b>				<b>444,216</b>	<b>529,996</b>	<b>85,780</b>
<b>51600</b>						
		101- -51600-101- -	Register Of Deeds - County Official/Administrative Officer	110,359	113,261	2,902
		101- -51600-162- -	Register Of Deeds - Clerical Personnel	165,081	169,703	4,622
		101- -51600-186- -	Register Of Deeds - Longevity Pay	2,600	3,000	400
		101- -51600-201- -	Register Of Deeds - Social Security	17,344	17,885	541
		101- -51600-204- -	Register Of Deeds - State Retirement	30,526	31,477	951
		101- -51600-206- -	Register Of Deeds - Life Insurance	320	293	(27)
		101- -51600-207- -	Register Of Deeds - Medical Insurance	59,475	65,684	6,209
		101- -51600-208- -	Register Of Deeds - Dental Insurance	1,197	1,197	-
		101- -51600-210- -	Register Of Deeds - Unemployment Compensation	1,111	1,145	34
		101- -51600-212- -	Register Of Deeds - Employer Medicare Liability	4,163	4,293	130
		101- -51600-317- -	Register Of Deeds - Data Processing Services	19,400	19,400	-
		101- -51600-320- -	Register Of Deeds - Dues And Memberships	1,000	1,000	-
		101- -51600-334- -	Register Of Deeds - Maintenance Agreements	1,900	1,900	-
		101- -51600-399- -	Register Of Deeds - Other Contracted Services	330	330	-
		101- -51600-411- -	Register Of Deeds - Data Processing Supplies	1,100	1,100	-
		101- -51600-435- -	Register Of Deeds - Office Supplies	1,000	1,200	200
		101- -51600-524- -	Register Of Deeds - Staff Development	3,500	3,500	-
		101- -51600-599- -	Register Of Deeds - Other Charges	400	400	-
		101- -51600-719- -	Register Of Deeds - Office Equipment	200	-	(200)
<b>51600 Total</b>				<b>421,006</b>	<b>436,768</b>	<b>15,762</b>
<b>51750</b>						
		101- -51750-105- -	Zoning Compliance - Supervisor/Director	63,314	65,087	1,773
		101- -51750-162- -	Zoning Compliance - Clerical Personnel	37,396	38,444	1,048
		101- -51750-186- -	Zoning Compliance - Longevity Pay	3,000	1,500	(1,500)
		101- -51750-201- -	Zoning Compliance - Social Security	6,482	6,565	83
		101- -51750-204- -	Zoning Compliance - State Retirement	11,408	11,554	146
		101- -51750-206- -	Zoning Compliance - Life Insurance	154	154	-
		101- -51750-207- -	Zoning Compliance - Medical Insurance	21,143	25,605	4,462
		101- -51750-208- -	Zoning Compliance - Dental Insurance	479	479	-
		101- -51750-210- -	Zoning Compliance - Unemployment Compensation	415	421	6
		101- -51750-212- -	Zoning Compliance - Employer Medicare Liability	1,556	1,576	20

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	51750	101- -51750-307- -	Zoning Compliance - Communication	1,090	1,090	-
		101- -51750-399- -	Zoning Compliance - Other Contracted Services	17,085	17,085	-
		101- -51750-425- -	Zoning Compliance - Gasoline	1,200	1,200	-
		101- -51750-435- -	Zoning Compliance - Office Supplies	600	400	(200)
		101- -51750-524- -	Zoning Compliance - Staff Development	-	1,200	1,200
		101- -51750-709- -	Zoning Compliance - Data Processing Equipment	-	-	-
	<b>51750</b>					
	<b>Total</b>			<b>165,322</b>	<b>172,360</b>	<b>7,038</b>
	<b>51800</b>					
		101- -51800-166- -	County Buildings - Custodial Personnel	119,373	126,637	7,264
		101- -51800-167- -	County Buildings - Maintenance Personnel	123,000	157,194	34,194
		101- -51800-186- -	County Buildings - Longevity Pay	2,800	3,000	200
		101- -51800-187- -	County Buildings - Overtime Pay	-	-	-
		101- -51800-201- -	County Buildings - Social Security	15,324	17,927	2,603
		101- -51800-204- -	County Buildings - State Retirement	26,970	31,552	4,582
		101- -51800-206- -	County Buildings - Life Insurance	512	589	77
		101- -51800-207- -	County Buildings - Medical Insurance	82,108	96,771	14,663
		101- -51800-208- -	County Buildings - Dental Insurance	1,676	1,916	240
		101- -51800-210- -	County Buildings - Unemployment Compensation	981	1,148	167
		101- -51800-212- -	County Buildings - Employer Medicare Liability	3,678	4,303	625
		101- -51800-307- -	County Buildings - Communication	19,200	19,200	-
		101- -51800-334- -	County Buildings - Maintenance Agreements	70,000	90,000	20,000
		101- -51800-335- -	County Buildings - Maintenance And Repair Services-Buildings	260,000	190,000	(70,000)
		101- -51800-347- -	County Buildings - Pest Control	9,000	9,000	-
		101- -51800-348- -	County Buildings - Postal Charges	6,000	9,300	3,300
		101- -51800-399- -	County Buildings - Other Contracted Services	27,000	28,000	1,000
		101- -51800-410- -	County Buildings - Custodial Supplies	17,500	18,200	700
		101- -51800-412- -	County Buildings - Diesel Fuel	500	500	-
		101- -51800-415- -	County Buildings - Electricity	149,100	160,000	10,900
		101- -51800-425- -	County Buildings - Gasoline	10,000	11,000	1,000
		101- -51800-434- -	County Buildings - Natural Gas	40,800	53,550	12,750
		101- -51800-435- -	County Buildings - Office Supplies	6,000	2,500	(3,500)
		101- -51800-451- -	County Buildings - Uniforms	4,000	4,000	-
		101- -51800-454- -	County Buildings - Water And Sewer	38,378	40,297	1,919
		101- -51800-502- -	County Buildings - Building And Contents Insurance	124,318	145,100	20,782
		101- -51800-511- -	County Buildings - Vehicle And Equipment Insurance	4,439	4,900	461
		101- -51800-719- -	County Buildings - Office Equipment	500	500	-
		101- -51800-790- -	County Buildings - Other Equipment	2,000	2,000	-
	<b>51800</b>					
	<b>Total</b>			<b>1,165,157</b>	<b>1,229,084</b>	<b>63,927</b>
	<b>51810</b>					
		101- -51810-105- -	Maintenance Garage - Supervisor/Director	71,402	63,222	(8,180)
		101- -51810-142- -	Maintenance Garage - Mechanic(s)	145,611	168,592	22,981
		101- -51810-169- -	Maintenance Garage - Part-Time Personnel	23,010	23,655	645
		101- -51810-186- -	Maintenance Garage - Longevity Pay	1,900	800	(1,100)
		101- -51810-187- -	Maintenance Garage - Overtime Pay	2,714	2,790	76
		101- -51810-196- -	Maintenance Garage - In-Service Training	5,160	5,160	-
		101- -51810-201- -	Maintenance Garage - Social Security	15,613	16,514	901
		101- -51810-204- -	Maintenance Garage - State Retirement	24,947	26,463	1,516
		101- -51810-206- -	Maintenance Garage - Life Insurance	385	462	77
		101- -51810-207- -	Maintenance Garage - Medical Insurance	60,966	71,167	10,201
		101- -51810-208- -	Maintenance Garage - Dental Insurance	719	1,437	718
		101- -51810-210- -	Maintenance Garage - Unemployment Compensation	1,000	1,057	57
		101- -51810-212- -	Maintenance Garage - Employer Medicare Liability	3,747	3,964	217
		101- -51810-307- -	Maintenance Garage - Communication	4,200	4,200	-
		101- -51810-336- -	Maintenance Garage - Maintenance And Repair Services- Equipment	2,500	2,500	-
		101- -51810-399- -	Maintenance Garage - Other Contracted Services	4,300	4,300	-
		101- -51810-425- -	Maintenance Garage - Gasoline	8,000	8,000	-
		101- -51810-433- -	Maintenance Garage - Lubricants	35,000	35,000	-
		101- -51810-435- -	Maintenance Garage - Office Supplies	2,000	2,000	-
		101- -51810-450- -	Maintenance Garage - Tires And Tubes	59,000	57,000	(2,000)
		101- -51810-451- -	Maintenance Garage - Uniforms	5,000	5,000	-
		101- -51810-453- -	Maintenance Garage - Vehicle Parts	190,000	190,000	-
		101- -51810-599- -	Maintenance Garage - Other Charges	1,500	1,500	-
		101- -51810-709- -	Maintenance Garage - Data Processing Equipment	2,000	2,000	-
		101- -51810-719- -	Maintenance Garage - Office Equipment	1,000	1,000	-
		101- -51810-790- -	Maintenance Garage - Other Equipment	4,000	6,000	2,000

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
<b>51810</b>						
<b>Ex Total</b>				<b>675,674</b>	<b>703,783</b>	<b>28,109</b>
<b>51910</b>						
			Preservation Of Records - Maintenance And Repair Services - Office Equipment	3,000	3,000	-
			Preservation Of Records - Office Supplies	4,500	4,500	-
			Preservation Of Records - Data Processing Equipment	3,000	3,000	-
<b>51910 Total</b>				<b>10,500</b>	<b>10,500</b>	<b>-</b>
<b>52100</b>						
			Accounting And Budgeting - Assistant(s)	166,246	176,901	10,655
			Accounting And Budgeting - Supervisor/Director	109,021	112,073	3,052
			Accounting And Budgeting - Part-Time Personnel	11,015	11,324	309
			Accounting And Budgeting - Longevity Pay	9,800	11,900	2,100
			Accounting And Budgeting - Overtime Pay	2,228	2,291	63
			Accounting And Budgeting - Other Salaries & Wages	463,582	462,070	(1,512)
			Accounting And Budgeting - Social Security	47,619	48,535	916
			Accounting And Budgeting - State Retirement	82,597	84,176	1,579
			Accounting And Budgeting - Life Insurance	1,151	1,077	(74)
			Accounting And Budgeting - Medical Insurance	180,645	186,160	5,515
			Accounting And Budgeting - Dental Insurance	2,873	3,113	240
			Accounting And Budgeting - Unemployment Compensation	3,099	3,107	8
			Accounting And Budgeting - Employer Medicare Liability	11,429	11,649	220
			Accounting And Budgeting - Communication	4,450	4,500	50
			Accounting And Budgeting - Dues And Memberships	1,195	1,645	450
			Accounting And Budgeting - Maintenance Agreements	35,364	35,433	69
			Accounting And Budgeting - Postal Charges	8,328	8,766	438
			Accounting And Budgeting - Travel	1,350	800	(550)
			Accounting And Budgeting - Other Contracted Services	7,262	7,685	423
			Accounting And Budgeting - Data Processing Supplies	5,350	5,725	375
			Accounting And Budgeting - Gasoline	-	800	800
			Accounting And Budgeting - Office Supplies	5,985	6,165	180
			Accounting And Budgeting - Software	960	1,200	240
			Accounting And Budgeting - Staff Development	21,205	21,205	-
			Accounting And Budgeting - Other Charges	1,000	1,000	-
			Accounting And Budgeting - Data Processing Equipment	3,000	3,000	-
			Accounting And Budgeting - Office Equipment	1,500	1,500	-
<b>52100 Total</b>				<b>1,188,254</b>	<b>1,213,800</b>	<b>25,546</b>
<b>52300</b>						
			Property Assessor's Office - County Official/Administrative Officer	111,109	114,011	2,902
			Property Assessor's Office - Assessment Personnel	371,056	381,446	10,390
			Property Assessor's Office - Longevity Pay	8,000	8,700	700
			Property Assessor's Office - Social Security	30,602	31,522	920
			Property Assessor's Office - State Retirement	53,860	55,478	1,618
			Property Assessor's Office - Life Insurance	600	600	-
			Property Assessor's Office - Medical Insurance	99,153	108,275	9,122
			Property Assessor's Office - Dental Insurance	1,916	1,916	-
			Property Assessor's Office - Unemployment Compensation	1,959	2,018	59
			Property Assessor's Office - Employer Medicare Liability	7,345	7,566	221
			Property Assessor's Office - Audit Services	26,000	26,000	-
			Property Assessor's Office - Communication	800	800	-
			Property Assessor's Office - Data Processing Services	28,000	28,000	-
			Property Assessor's Office - Maintenance Agreements	5,000	5,000	-
			Property Assessor's Office - Postal Charges	200	7,000	6,800
			Property Assessor's Office - Travel	-	500	500
			Property Assessor's Office - Other Contracted Services	800	800	-
			Property Assessor's Office - Gasoline	2,900	3,000	100
			Property Assessor's Office - Office Supplies	2,600	1,500	(1,100)
			Property Assessor's Office - Other Supplies And Materials	-	1,000	1,000
			Property Assessor's Office - Staff Development	1,500	1,500	-
			Property Assessor's Office - Other Charges	500	500	-
			Property Assessor's Office - Data Processing Equipment	2,000	2,000	-
			Property Assessor's Office - Furniture And Fixtures	1,500	1,500	-
			Property Assessor's Office - Office Equipment	500	1,000	500
<b>52300 Total</b>				<b>757,900</b>	<b>791,632</b>	<b>33,732</b>

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	52400					
		101- 52400-101- -	County Trustee's Office - County Official/Administrative Officer	110,359	113,261	2,902
		101- 52400-103- -	County Trustee's Office - Assistant(s)	145,609	153,920	8,311
		101- 52400-169- -	County Trustee's Office - Part-Time Personnel	1,714	1,762	48
		101- 52400-186- -	County Trustee's Office - Longevity Pay	2,300	1,300	(1,000)
		101- 52400-187- -	County Trustee's Office - Overtime Pay	-	-	-
		101- 52400-201- -	County Trustee's Office - Social Security	16,216	16,902	686
		101- 52400-204- -	County Trustee's Office - State Retirement	28,351	29,554	1,203
		101- 52400-206- -	County Trustee's Office - Life Insurance	281	308	27
		101- 52400-207- -	County Trustee's Office - Medical Insurance	48,478	52,230	3,752
		101- 52400-208- -	County Trustee's Office - Dental Insurance	719	719	-
		101- 52400-210- -	County Trustee's Office - Unemployment Compensation	1,038	1,082	44
		101- 52400-212- -	County Trustee's Office - Employer Medicare Liability	3,892	4,057	165
		101- 52400-307- -	County Trustee's Office - Communication	500	500	-
		101- 52400-317- -	County Trustee's Office - Data Processing Services	14,110	14,110	-
		101- 52400-320- -	County Trustee's Office - Dues And Memberships	160	160	-
		101- 52400-332- -	County Trustee's Office - Legal Notices, Recording And Court Costs	1,800	1,800	-
		101- 52400-334- -	County Trustee's Office - Maintenance Agreements	22,607	22,607	-
		101- 52400-348- -	County Trustee's Office - Postal Charges	26,150	30,000	3,850
		101- 52400-435- -	County Trustee's Office - Office Supplies	4,175	4,175	-
		101- 52400-524- -	County Trustee's Office - Staff Development	1,090	1,090	-
		101- 52400-599- -	County Trustee's Office - Other Charges	100	100	-
		101- 52400-709- -	County Trustee's Office - Data Processing Equipment	1,200	1,200	-
	<b>52400</b>	<b>Total</b>		<b>430,849</b>	<b>450,837</b>	<b>19,988</b>
	52500					
		101- 52500-101- -	County Clerk's Office - County Official/Administrative Officer	110,359	113,261	2,902
		101- 52500-103- -	County Clerk's Office - Assistant(s)	120,353	123,723	3,370
		101- 52500-105- -	County Clerk's Office - Supervisor/Director	182,740	187,856	5,116
		101- 52500-106- -	County Clerk's Office - Deputy(ies)	263,775	378,191	114,416
		101- 52500-160- -	County Clerk's Office - Guards	4,799	4,934	135
		101- 52500-169- -	County Clerk's Office - Part-Time Personnel	21,186	21,780	594
		101- 52500-186- -	County Clerk's Office - Longevity Pay	10,300	10,500	200
		101- 52500-201- -	County Clerk's Office - Social Security	46,749	52,527	5,778
		101- 52500-204- -	County Clerk's Office - State Retirement	79,947	90,052	10,105
		101- 52500-206- -	County Clerk's Office - Life Insurance	1,077	1,307	230
		101- 52500-207- -	County Clerk's Office - Medical Insurance	178,069	221,228	43,159
		101- 52500-208- -	County Clerk's Office - Dental Insurance	2,634	3,592	958
		101- 52500-210- -	County Clerk's Office - Unemployment Compensation	2,992	3,362	370
		101- 52500-212- -	County Clerk's Office - Employer Medicare Liability	11,220	12,607	1,387
		101- 52500-307- -	County Clerk's Office - Communication	6,600	6,600	-
		101- 52500-320- -	County Clerk's Office - Dues And Memberships	1,000	1,000	-
		101- 52500-334- -	County Clerk's Office - Maintenance Agreements	52,000	70,000	18,000
		101- 52500-348- -	County Clerk's Office - Postal Charges	30,000	35,000	5,000
		101- 52500-351- -	County Clerk's Office - Rentals	16,800	16,800	-
		101- 52500-355- -	County Clerk's Office - Travel	100	100	-
		101- 52500-425- -	County Clerk's Office - Gasoline	480	600	120
		101- 52500-435- -	County Clerk's Office - Office Supplies	17,200	18,000	800
		101- 52500-471- -	County Clerk's Office - Software	-	-	-
		101- 52500-524- -	County Clerk's Office - Staff Development	2,500	2,500	-
		101- 52500-599- -	County Clerk's Office - Other Charges	1,500	1,500	-
		101- 52500-709- -	County Clerk's Office - Data Processing Equipment	5,000	5,000	-
	<b>52500</b>	<b>Total</b>		<b>1,169,380</b>	<b>1,382,020</b>	<b>212,640</b>
	52600					
		101- 52600-169- -	Information Technology - Part-Time Personnel	16,795	17,266	471
		101- 52600-201- -	Information Technology - Social Security	1,050	1,080	30
		101- 52600-210- -	Information Technology - Unemployment Compensation	68	70	2
		101- 52600-212- -	Information Technology - Employer Medicare Liability	252	259	7
		101- 52600-399- -	Information Technology - Other Contracted Services	20,000	29,000	9,000
		101- 52600-471- -	Information Technology - Software	60,000	65,000	5,000
		101- 52600-499- -	Information Technology - Other Supplies And Materials	250	250	-
		101- 52600-709- -	Information Technology - Data Processing Equipment	39,000	34,000	(5,000)
	<b>52600</b>	<b>Total</b>		<b>137,415</b>	<b>146,925</b>	<b>9,510</b>
	52900					
		101- 52900-332- -	Other Finance - Legal Notices, Recording And Court Costs	600	600	-

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	52900	101- 52900-399- -	Other Finance - Other Contracted Services	8,900	11,500	2,600
		101- 52900-506- -	Other Finance - Liability Insurance	78,666	85,746	7,080
		101- 52900-508- -	Other Finance - Premiums On Corporate Surety Bonds	10,000	10,000	-
		101- 52900-510- -	Other Finance - Trustee's Commission	410,000	470,000	60,000
		101- 52900-513- -	Other Finance - Workman's Compensation Insurance	29,178	31,805	2,627
		101- 52900-515- -	Other Finance - Liability Claim	1,000	1,000	-
		101- 52900-540- -	Other Finance - Tax Relief Program	209,244	283,500	74,256
	<b>52900</b>					
	<b>Total</b>			<b>747,588</b>	<b>894,151</b>	<b>146,563</b>
	<b>53100</b>					
		101- 53100-101- -	Circuit Court - County Official/Administrative Officer	110,359	113,261	2,902
		101- 53100-162- -	Circuit Court - Clerical Personnel	526,148	561,784	35,636
		101- 53100-169- -	Circuit Court - Part-Time Personnel	14,995	15,039	44
		101- 53100-186- -	Circuit Court - Longevity Pay	9,500	7,600	(1,900)
		101- 53100-187- -	Circuit Court - Overtime Pay	500	500	-
		101- 53100-194- -	Circuit Court - Jury And Witness Expense	10,320	10,320	-
		101- 53100-201- -	Circuit Court - Social Security	41,956	44,293	2,337
		101- 53100-204- -	Circuit Court - State Retirement	72,192	76,302	4,110
		101- 53100-206- -	Circuit Court - Life Insurance	1,077	1,077	-
		101- 53100-207- -	Circuit Court - Medical Insurance	147,318	144,598	(2,720)
		101- 53100-208- -	Circuit Court - Dental Insurance	3,113	3,113	-
		101- 53100-210- -	Circuit Court - Unemployment Compensation	2,686	2,835	149
		101- 53100-212- -	Circuit Court - Employer Medicare Liability	10,070	10,631	561
		101- 53100-302- -	Circuit Court - Advertising	300	300	-
		101- 53100-307- -	Circuit Court - Communication	12,400	-	(12,400)
		101- 53100-312- -	Circuit Court - Contracts With Private Agencies	-	-	-
		101- 53100-320- -	Circuit Court - Dues And Memberships	500	350	(150)
		101- 53100-334- -	Circuit Court - Maintenance Agreements	53,000	59,000	6,000
		101- 53100-348- -	Circuit Court - Postal Charges	7,000	8,000	1,000
		101- 53100-350- -	Circuit Court - Internet Connectivity	5,000	5,000	-
		101- 53100-355- -	Circuit Court - Travel	50	50	-
		101- 53100-399- -	Circuit Court - Other Contracted Services	11,000	12,000	1,000
		101- 53100-411- -	Circuit Court - Data Processing Supplies	5,000	5,000	-
		101- 53100-425- -	Circuit Court - Gasoline	-	100	100
		101- 53100-435- -	Circuit Court - Office Supplies	8,000	9,000	1,000
		101- 53100-524- -	Circuit Court - Staff Development	1,000	1,000	-
		101- 53100-599- -	Circuit Court - Other Charges	1,200	1,200	-
		101- 53100-709- -	Circuit Court - Data Processing Equipment	4,000	4,000	-
	<b>53100</b>					
	<b>Total</b>			<b>1,058,684</b>	<b>1,096,353</b>	<b>37,669</b>
	<b>53300</b>					
		101- 53300-101- -	General Sessions Court - County Official/Administrative Officer	207,503	213,106	5,603
		101- 53300-161- -	General Sessions Court - Secretary(s)	52,931	54,413	1,482
		101- 53300-186- -	General Sessions Court - Longevity Pay	1,500	1,500	-
		101- 53300-199- -	General Sessions Court - Other Per Diem & Fees	25,534	26,249	715
		101- 53300-201- -	General Sessions Court - Social Security	17,917	18,468	551
		101- 53300-204- -	General Sessions Court - State Retirement	31,533	32,503	970
		101- 53300-206- -	General Sessions Court - Life Insurance	154	154	-
		101- 53300-207- -	General Sessions Court - Medical Insurance	20,434	24,596	4,162
		101- 53300-208- -	General Sessions Court - Dental Insurance	479	479	-
		101- 53300-210- -	General Sessions Court - Unemployment Compensation	1,147	1,182	35
		101- 53300-212- -	General Sessions Court - Employer Medicare Liability	4,300	4,433	133
		101- 53300-307- -	General Sessions Court - Communication	800	800	-
		101- 53300-320- -	General Sessions Court - Dues And Memberships	1,200	700	(500)
		101- 53300-332- -	General Sessions Court - Legal Notices, Recording And Court Costs	100	-	(100)
		101- 53300-334- -	General Sessions Court - Maintenance Agreements	950	950	-
		101- 53300-348- -	General Sessions Court - Postal Charges	200	200	-
		101- 53300-355- -	General Sessions Court - Travel	500	1,000	500
		101- 53300-432- -	General Sessions Court - Library Books	1,500	1,200	(300)
		101- 53300-435- -	General Sessions Court - Office Supplies	1,700	1,700	-
		101- 53300-524- -	General Sessions Court - Staff Development	2,000	2,700	700
		101- 53300-599- -	General Sessions Court - Other Charges	995	695	(300)
	<b>53300</b>					
	<b>Total</b>			<b>373,377</b>	<b>387,028</b>	<b>13,651</b>
	<b>53330</b>					
		101- 53330-309- -	Drug Court - Contracts With Government Agencies	30,150	30,150	-
	<b>53330</b>					
	<b>Total</b>			<b>30,150</b>	<b>30,150</b>	<b>-</b>

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	53400					
		101- 53400-101- -	Chancery Court - County Official/Administrative Officer	110,359	113,261	2,902
		101- 53400-106- -	Chancery Court - Deputy(les)	92,653	131,247	38,594
		101- 53400-169- -	Chancery Court - Part-Time Personnel	1,714	1,762	48
		101- 53400-186- -	Chancery Court - Longevity Pay	1,200	1,400	200
		101- 53400-194- -	Chancery Court - Jury And Witness Expense	3,716	3,716	-
		101- 53400-201- -	Chancery Court - Social Security	13,070	15,724	2,654
		101- 53400-204- -	Chancery Court - State Retirement	22,814	27,480	4,666
		101- 53400-206- -	Chancery Court - Life Insurance	154	270	116
		101- 53400-207- -	Chancery Court - Medical Insurance	30,871	48,386	17,515
		101- 53400-208- -	Chancery Court - Dental Insurance	719	719	-
		101- 53400-210- -	Chancery Court - Unemployment Compensation	837	1,007	170
		101- 53400-212- -	Chancery Court - Employer Medicare Liability	3,137	3,774	637
		101- 53400-302- -	Chancery Court - Advertising	3,750	3,750	-
		101- 53400-307- -	Chancery Court - Communication	370	370	-
		101- 53400-320- -	Chancery Court - Dues And Memberships	350	350	-
		101- 53400-334- -	Chancery Court - Maintenance Agreements	17,500	17,500	-
		101- 53400-355- -	Chancery Court - Travel	100	-	(100)
		101- 53400-425- -	Chancery Court - Gasoline	-	100	100
		101- 53400-435- -	Chancery Court - Office Supplies	2,500	3,000	500
		101- 53400-524- -	Chancery Court - Staff Development	300	1,000	700
		101- 53400-709- -	Chancery Court - Data Processing Equipment	3,000	3,000	-
	<b>53400</b>	<b>Total</b>		<b>309,114</b>	<b>377,816</b>	<b>68,702</b>
	<b>53500</b>					
		101- 53500-112- -	Juvenile Court - Youth Service Officer	193,413	211,164	17,751
		101- 53500-186- -	Juvenile Court - Longevity Pay	5,400	5,500	100
		101- 53500-187- -	Juvenile Court - Overtime Pay	250	250	-
		101- 53500-201- -	Juvenile Court - Social Security	12,442	13,558	1,116
		101- 53500-204- -	Juvenile Court - State Retirement	21,897	23,861	1,964
		101- 53500-206- -	Juvenile Court - Life Insurance	308	308	-
		101- 53500-207- -	Juvenile Court - Medical Insurance	47,537	54,033	6,496
		101- 53500-208- -	Juvenile Court - Dental Insurance	719	958	239
		101- 53500-210- -	Juvenile Court - Unemployment Compensation	797	868	71
		101- 53500-212- -	Juvenile Court - Employer Medicare Liability	2,986	3,254	268
		101- 53500-307- -	Juvenile Court - Communication	6,800	6,800	-
		101- 53500-309- -	Juvenile Court - Contracts With Government Agencies	15,600	15,600	-
		101- 53500-317- -	Juvenile Court - Data Processing Services	2,000	2,000	-
		101- 53500-320- -	Juvenile Court - Dues And Memberships	200	200	-
		101- 53500-331- -	Juvenile Court - Legal Services	1,000	1,000	-
		101- 53500-334- -	Juvenile Court - Maintenance Agreements	3,000	3,000	-
		101- 53500-348- -	Juvenile Court - Postal Charges	200	200	-
		101- 53500-368- -	Juvenile Court - Drug Treatment	500	500	-
		101- 53500-425- -	Juvenile Court - Gasoline	4,100	4,100	-
		101- 53500-435- -	Juvenile Court - Office Supplies	4,000	4,000	-
		101- 53500-451- -	Juvenile Court - Uniforms	400	400	-
		101- 53500-499- -	Juvenile Court - Other Supplies And Materials	5,000	5,000	-
		101- 53500-524- -	Juvenile Court - Staff Development	5,000	5,000	-
		101- 53500-599- -	Juvenile Court - Other Charges	300	300	-
	<b>53500</b>	<b>Total</b>		<b>333,849</b>	<b>361,854</b>	<b>28,005</b>
	<b>53900</b>					
		101- 53900-322- -	Other Administration Of Justice - Evaluation And Testing	10,000	10,000	-
		101- 53900-599- -	Other Administration Of Justice - Other Charges	2,500	2,500	-
	<b>53900</b>	<b>Total</b>		<b>12,500</b>	<b>12,500</b>	<b>-</b>
	<b>53930</b>					
		101- 53930-189-VCG -	Victim Assistance Programs - Other Salaries & Wages - Victim Coordinator Grant	39,770	40,883	1,113
		101- 53930-201-VCG -	Victim Assistance Programs - Social Security - Victim Coordinator Grant	2,486	2,556	70
		101- 53930-204-VCG -	Victim Assistance Programs - State Retirement - Victim Coordinator Grant	4,375	4,498	123
		101- 53930-206-VCG -	Victim Assistance Programs - Life Insurance - Victim Coordinator Grant	77	77	-
		101- 53930-207-VCG -	Victim Assistance Programs - Medical Insurance - Victim Coordinator Grant	18,680	14,215	(4,465)
		101- 53930-208-VCG -	Victim Assistance Programs - Dental Insurance - Victim Coordinator Grant	240	-	(240)

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
	53930	101- 53930-210-VCG -	Victim Assistance Programs - Unemployment Compensation - Victim Coordinator Grant	160	164	4
		101- 53930-212-VCG -	Victim Assistance Programs - Employer Medicare Liability - Victim Coordinator Grant	597	614	17
		101- 53930-307-VCG -	Victim Assistance Programs - Communication - Victim Coordinator Grant	1,000	1,000	-
		101- 53930-348-VCG -	Victim Assistance Programs - Postal Charges - Victim Coordinator Grant	155	155	-
		101- 53930-351-VCG -	Victim Assistance Programs - Rentals - Victim Coordinator Grant	2,075	2,075	-
		101- 53930-355-VCG -	Victim Assistance Programs - Travel - Victim Coordinator Grant	500	500	-
		101- 53930-358- -	Victim Assistance Programs - Remittance Of Revenues Collected	38,000	38,000	-
		101- 53930-435-VCG -	Victim Assistance Programs - Office Supplies - Victim Coordinator Grant	1,542	1,542	-
		101- 53930-524-VCG -	Victim Assistance Programs - Staff Development - Victim Coordinator Grant	2,500	2,500	-
		101- 53930-599-VCG -	Victim Assistance Programs - Other Charges - Victim Coordinator Grant	250	250	-
	<b>53930 Total</b>			<b>112,407</b>	<b>109,029</b>	<b>(3,378)</b>
	<b>54110</b>					
		101- 54110-101- -	Sheriff's Department - County Official/Administrative Officer	121,394	124,587	3,193
		101- 54110-103- -	Sheriff's Department - Assistant(s)	376,383	320,034	(56,349)
		101- 54110-105- -	Sheriff's Department - Supervisor/Director	72,403	74,431	2,028
		101- 54110-106- -	Sheriff's Department - Deputy(les)	1,564,636	1,703,396	138,760
		101- 54110-107- -	Sheriff's Department - Detective(s)	366,490	401,948	35,458
		101- 54110-161- -	Sheriff's Department - Secretary(s)	38,899	39,064	165
		101- 54110-169- -	Sheriff's Department - Part-Time Personnel	255,440	262,593	7,153
		101- 54110-170-175 -SRO	Sheriff's Department - School Resource Officers - Adult High School - School Resource Officer	50,000	51,400	1,400
		101- 54110-170-DES -SRO	Sheriff's Department - School Resource Officers - Dandridge Elementary School - School Resource Officer	50,001	51,400	1,399
		101- 54110-170-JA -SRO	Sheriff's Department - School Resource Officers - Jefferson Academy - School Resource Officer	50,000	53,456	3,456
		101- 54110-170-JCHS -SRO	Sheriff's Department - School Resource Officers - Jefferson Co High School - School Resource Officer	100,000	102,800	2,800
		101- 54110-170-JES -SRO	Sheriff's Department - School Resource Officers - Jefferson Elementary - School Resource Officer	50,000	51,400	1,400
		101- 54110-170-JMS -SRO	Sheriff's Department - School Resource Officers - Jefferson Middle School - School Resource Officer	50,000	51,400	1,400
		101- 54110-170-MHE -SRO	Sheriff's Department - School Resource Officers - Mt Horeb Elementary School - School Resource Officer	50,000	51,400	1,400
		101- 54110-170-MMS -SRO	Sheriff's Department - School Resource Officers - Maury Middle School - School Resource Officer	50,000	51,400	1,400
		101- 54110-170-NME -SRO	Sheriff's Department - School Resource Officers - New Market Elementary - School Resource Officer	50,001	51,400	1,399
		101- 54110-170-PES -SRO	Sheriff's Department - School Resource Officers - Piedmont Elementary School - School Resource Officer	50,001	51,400	1,399
		101- 54110-170-RSS -SRO	Sheriff's Department - School Resource Officers - Rush Strong School - School Resource Officer	50,001	51,400	1,399
		101- 54110-170-TES -SRO	Sheriff's Department - School Resource Officers - Talbott Elementary School - School Resource Officer	50,000	51,400	1,400
		101- 54110-170-WPS -SRO	Sheriff's Department - School Resource Officers - White Pine School - School Resource Officer	50,001	51,400	1,399
		101- 54110-186- -	Sheriff's Department - Longevity Pay	23,800	24,200	400
		101- 54110-186-DES -SRO	Sheriff's Department - Longevity Pay - Dandridge Elementary Scho	-	1,000	1,000
		101- 54110-186-JA -SRO	Sheriff's Department - Longevity Pay - Jefferson Academy - Schoo	1,500	1,500	-
		101- 54110-186-JCHS -SRO	Sheriff's Department - Longevity Pay - Jefferson Co High School -	1,600	500	(1,100)
		101- 54110-186-JES -SRO	Sheriff's Department - Longevity Pay - Jefferson Elementary - Sch	600	700	100
		101- 54110-186-JMS -SRO	Sheriff's Department - Longevity Pay - Jefferson Middle School - S	1,400	1,500	100
		101- 54110-186-MMS -SRO	Sheriff's Department - Longevity Pay - Maury Middle School - Scho	500	600	100
		101- 54110-186-PES -SRO	Sheriff's Department - Longevity Pay - Piedmont Elementary Scho	300	400	100
		101- 54110-186-RSS -SRO	Sheriff's Department - Longevity Pay - Rush Strong School - Schoc	300	400	100
		101- 54110-186-TES -SRO	Sheriff's Department - Longevity Pay - Talbott Elementary School -	300	400	100
		101- 54110-186-WPS -SRO	Sheriff's Department - Longevity Pay - White Pine Elementary - Sch	-	300	300
		101- 54110-187- -	Sheriff's Department - Overtime Pay	216,656	308,473	91,817

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
54110	101-	-54110-187-DUI -	Sheriff's Department - Overtime Pay - DUI Grant - Overtime	32,000	16,000	(16,000)
	101-	-54110-187-TFO -	Sheriff's Department - Overtime Pay - TFO Marshals Service	10,000	10,000	-
	101-	-54110-187-TOC -	Sheriff's Department - Overtime Pay - TOCWest Grant - Overtime	41,415	41,415	-
	101-	-54110-196- -	Sheriff's Department - In-Service Training	76,800	76,800	-
	101-	-54110-196-TRARG-	Sheriff's Department - In-Service Training - Tennessee Recruitmen	-	-	-
	101-	-54110-201- -	Sheriff's Department - Social Security	207,703	215,611	7,908
	101-	-54110-201-175 -SRO	Sheriff's Department - Social Security - Adult High School - School Resource Officer	3,125	3,213	88
	101-	-54110-201-DES -SRO	Sheriff's Department - Social Security - Dandridge Elementary School - School Resource Officer	3,125	3,275	150
	101-	-54110-201-DUI -	Sheriff's Department - Social Security - DUI Grant - Overtime	2,000	2,000	-
	101-	-54110-201-JA -SRO	Sheriff's Department - Social Security - Jefferson Academy - School Resource Officer	3,219	3,435	216
	101-	-54110-201-JCHS -SRO	Sheriff's Department - Social Security - Jefferson Co High School - School Resource Officer	6,350	6,457	107
	101-	-54110-201-JES -SRO	Sheriff's Department - Social Security - Jefferson Elementary - School Resource Officer	3,163	3,257	94
	101-	-54110-201-JMS -SRO	Sheriff's Department - Social Security - Jefferson Middle School - School Resource Officer	3,213	3,307	94
	101-	-54110-201-MHE -SRO	Sheriff's Department - Social Security - Mt Horeb Elementary School - School Resource Officer	3,125	3,213	88
	101-	-54110-201-MMS -SRO	Sheriff's Department - Social Security - Maury Middle School - School Resource Officer	3,157	3,250	93
	101-	-54110-201-NME -SRO	Sheriff's Department - Social Security - New Market Elementary - School Resource Officer	3,125	3,213	88
	101-	-54110-201-PES -SRO	Sheriff's Department - Social Security - Piedmont Elementary School - School Resource Officer	3,144	3,238	94
	101-	-54110-201-RSS -SRO	Sheriff's Department - Social Security - Rush Strong School - School Resource Officer	3,144	3,238	94
	101-	-54110-201-TES -SRO	Sheriff's Department - Social Security - Talbott Elementary School - School Resource Officer	3,144	3,238	94
	101-	-54110-201-TFO -	Sheriff's Department - Social Security - TFO Marshals Service	625	625	-
	101-	-54110-201-TOC -	Sheriff's Department - Social Security - TOCWest Grant - Overtime	2,589	2,589	-
	101-	-54110-201-WPS -SRO	Sheriff's Department - Social Security - White Pine School - School Resource Officer	3,125	3,232	107
	101-	-54110-204- -	Sheriff's Department - State Retirement	337,458	350,589	13,131
	101-	-54110-204-175 -SRO	Sheriff's Department - State Retirement - Adult High School - School Resource Officer	5,500	5,654	154
	101-	-54110-204-DES -SRO	Sheriff's Department - State Retirement - Dandridge Elementary School - School Resource Officer	5,500	5,764	264
	101-	-54110-204-DUI -	Sheriff's Department - State Retirement - DUI Grant - Overtime	3,520	1,760	(1,760)
	101-	-54110-204-JA -SRO	Sheriff's Department - State Retirement - Jefferson Academy - School Resource Officer	5,665	6,046	381
	101-	-54110-204-JCHS -SRO	Sheriff's Department - State Retirement - Jefferson Co High School - School Resource Officer	11,176	11,363	187
	101-	-54110-204-JES -SRO	Sheriff's Department - State Retirement - Jefferson Elementary - School Resource Officer	5,566	5,731	165
	101-	-54110-204-JMS -SRO	Sheriff's Department - State Retirement - Jefferson Middle School - School Resource Officer	5,654	5,819	165
	101-	-54110-204-MHE -SRO	Sheriff's Department - State Retirement - Mt Horeb Elementary School - School Resource Officer	5,500	5,654	154
	101-	-54110-204-MMS -SRO	Sheriff's Department - State Retirement - Maury Middle School - School Resource Officer	5,555	5,720	165
	101-	-54110-204-NME -SRO	Sheriff's Department - State Retirement - New Market Elementary - School Resource Officer	5,500	5,654	154
	101-	-54110-204-PES -SRO	Sheriff's Department - State Retirement - Piedmont Elementary School - School Resource Officer	5,533	5,698	165
	101-	-54110-204-RSS -SRO	Sheriff's Department - State Retirement - Rush Strong School - School Resource Officer	5,533	5,698	165
	101-	-54110-204-TES -SRO	Sheriff's Department - State Retirement - Talbott Elementary School - School Resource Officer	5,533	5,698	165
	101-	-54110-204-TFO -	Sheriff's Department - State Retirement - TFO Marshals Service	1,100	1,100	-
	101-	-54110-204-TOC -	Sheriff's Department - State Retirement - TOCWest Grant - Overtir	4,556	4,556	-
	101-	-54110-204-WPS -SRO	Sheriff's Department - State Retirement - White Pine School - School Resource Officer	5,500	5,687	187
	101-	-54110-206- -	Sheriff's Department - Life Insurance	3,509	3,740	231

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
	54110	101- -54110-206-175 -SRO	Sheriff's Department - Life Insurance - Adult High School - School Resource Officer	77	77	-
		101- -54110-206-DES -SRO	Sheriff's Department - Life Insurance - Dandridge Elementary School - School Resource Officer	77	77	-
		101- -54110-206-JA -SRO	Sheriff's Department - Life Insurance - Jefferson Academy - School Resource Officer	77	77	-
		101- -54110-206-JCHS -SRO	Sheriff's Department - Life Insurance - Jefferson Co High School - School Resource Officer	154	77	(77)
		101- -54110-206-JES -SRO	Sheriff's Department - Life Insurance - Jefferson Elementary - School Resource Officer	77	77	-
		101- -54110-206-JMS -SRO	Sheriff's Department - Life Insurance - Jefferson Middle School - School Resource Officer	77	77	-
		101- -54110-206-MHE -SRO	Sheriff's Department - Life Insurance - Mt Horeb Elementary School - School Resource Officer	77	77	-
		101- -54110-206-MMS -SRO	Sheriff's Department - Life Insurance - Maury Middle School - School Resource Officer	77	77	-
		101- -54110-206-NME -SRO	Sheriff's Department - Life Insurance - New Market Elementary - School Resource Officer	77	77	-
		101- -54110-206-PES -SRO	Sheriff's Department - Life Insurance - Piedmont Elementary School - School Resource Officer	77	77	-
		101- -54110-206-RSS -SRO	Sheriff's Department - Life Insurance - Rush Strong School - School Resource Officer	77	77	-
		101- -54110-206-TES -SRO	Sheriff's Department - Life Insurance - Talbott Elementary School - School Resource Officer	51	51	-
		101- -54110-206-WPS -SRO	Sheriff's Department - Life Insurance - White Pine School - School Resource Officer	77	77	-
		101- -54110-207- -	Sheriff's Department - Medical Insurance	522,110	590,739	68,629
		101- -54110-207-175 -SRO	Sheriff's Department - Medical Insurance - Adult High School - School Resource Officer	12,881	14,215	1,334
		101- -54110-207-DES -SRO	Sheriff's Department - Medical Insurance - Dandridge Elementary School - School Resource Officer	10,572	14,215	3,643
		101- -54110-207-JA -SRO	Sheriff's Department - Medical Insurance - Jefferson Academy - School Resource Officer	12,143	14,215	2,072
		101- -54110-207-JCHS -SRO	Sheriff's Department - Medical Insurance - Jefferson Co High School - School Resource Officer	21,143	20,123	(1,020)
		101- -54110-207-JES -SRO	Sheriff's Department - Medical Insurance - Jefferson Elementary - School Resource Officer	10,572	11,391	819
		101- -54110-207-JMS -SRO	Sheriff's Department - Medical Insurance - Jefferson Middle School - School Resource Officer	12,143	14,215	2,072
		101- -54110-207-MHE -SRO	Sheriff's Department - Medical Insurance - Mt Horeb Elementary School - School Resource Officer	10,572	11,391	819
		101- -54110-207-MMS -SRO	Sheriff's Department - Medical Insurance - Maury Middle School - School Resource Officer	10,572	14,215	3,643
		101- -54110-207-NME -SRO	Sheriff's Department - Medical Insurance - New Market Elementary - School Resource Officer	-	14,215	14,215
		101- -54110-207-PES -SRO	Sheriff's Department - Medical Insurance - Piedmont Elementary School - School Resource Officer	10,572	20,123	9,551
		101- -54110-207-RSS -SRO	Sheriff's Department - Medical Insurance - Rush Strong School - School Resource Officer	16,764	11,391	(5,373)
		101- -54110-207-WPS -SRO	Sheriff's Department - Medical Insurance - White Pine School - School Resource Officer	10,572	11,391	819
		101- -54110-208- -	Sheriff's Department - Dental Insurance	9,337	10,295	958
		101- -54110-208-175 -SRO	Sheriff's Department - Dental Insurance - Adult High School - School Resource Officer	-	240	240
		101- -54110-208-DES -SRO	Sheriff's Department - Dental Insurance - Dandridge Elementary School - School Resource Officer	240	240	-
		101- -54110-208-JA -SRO	Sheriff's Department - Dental Insurance - Jefferson Academy - School Resource Officer	240	240	-
		101- -54110-208-JES -SRO	Sheriff's Department - Dental Insurance - Jefferson Elementary - School Resource Officer	240	240	-
		101- -54110-208-JMS -SRO	Sheriff's Department - Dental Insurance - Jefferson Middle School - School Resource Officer	240	240	-
		101- -54110-208-MHE -SRO	Sheriff's Department - Dental Insurance - Mt Horeb Elementary School - School Resource Officer	240	240	-
		101- -54110-208-MMS -SRO	Sheriff's Department - Dental Insurance - Maury Middle School - School Resource Officer	240	240	-
		101- -54110-208-NME -SRO	Sheriff's Department - Dental Insurance - New Market Elementary - School Resource Officer	-	240	240
		101- -54110-208-PES -SRO	Sheriff's Department - Dental Insurance - Piedmont Elementary School - School Resource Officer	240	240	-

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
54110	101-	-54110-208-RSS -SRO	Sheriff's Department - Dental Insurance - Rush Strong School - School Resource Officer	240	-	(240)
	101-	-54110-210- -	Sheriff's Department - Unemployment Compensation	13,293	13,800	507
	101-	-54110-210-175 -SRO	Sheriff's Department - Unemployment Compensation - Adult High School - School Resource Officer	200	206	6
	101-	-54110-210-DES -SRO	Sheriff's Department - Unemployment Compensation - Dandridge Elementary School - School Resource Officer	200	210	10
	101-	-54110-210-DUI -	Sheriff's Department - Unemployment Compensation - DUI Grant -	128	128	-
	101-	-54110-210-JA -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Academy - School Resource Officer	206	220	14
	101-	-54110-210-JCHS -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Co High School - School Resource Officer	407	414	7
	101-	-54110-210-JES -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Elementary - School Resource Officer	203	209	6
	101-	-54110-210-JMS -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Middle School - School Resource Officer	206	212	6
	101-	-54110-210-MHE -SRO	Sheriff's Department - Unemployment Compensation - Mt Horeb Elementary School - School Resource Officer	200	206	6
	101-	-54110-210-MMS -SRO	Sheriff's Department - Unemployment Compensation - Maury Middle School - School Resource Officer	202	208	6
	101-	-54110-210-NME -SRO	Sheriff's Department - Unemployment Compensation - New Market Elementary - School Resource Officer	200	206	6
	101-	-54110-210-PES -SRO	Sheriff's Department - Unemployment Compensation - Piedmont Elementary School - School Resource Officer	202	208	6
	101-	-54110-210-RSS -SRO	Sheriff's Department - Unemployment Compensation - Rush Strong School - School Resource Officer	202	208	6
	101-	-54110-210-TEs -SRO	Sheriff's Department - Unemployment Compensation - Talbott Elementary School - School Resource Officer	202	208	6
	101-	-54110-210-TFO -	Sheriff's Department - Unemployment Compensation - TFO Marsh	40	40	-
	101-	-54110-210-TOC -	Sheriff's Department - Unemployment Compensation - TOCWest C	166	166	-
	101-	-54110-210-WPS -SRO	Sheriff's Department - Unemployment Compensation - White Pine School - School Resource Officer	200	207	7
	101-	-54110-212- -	Sheriff's Department - Employer Medicare Liability	49,849	51,747	1,898
	101-	-54110-212-175 -SRO	Sheriff's Department - Employer Medicare Liability - Adult High School - School Resource Officer	750	771	21
	101-	-54110-212-DES -SRO	Sheriff's Department - Employer Medicare Liability - Dandridge Elementary School - School Resource Officer	750	786	36
	101-	-54110-212-DUI -	Sheriff's Department - Employer Medicare Liability - DUI Grant - Ov	480	480	-
	101-	-54110-212-JA -SRO	Sheriff's Department - Employer Medicare Liability - Jefferson Academy - School Resource Officer	773	825	52
	101-	-54110-212-JCHS -SRO	Sheriff's Department - Employer Medicare Liability - Jefferson Co High School - School Resource Officer	1,524	1,550	26
	101-	-54110-212-JES -SRO	Sheriff's Department - Employer Medicare Liability - Jefferson Elementary - School Resource Officer	759	782	23
	101-	-54110-212-JMS -SRO	Sheriff's Department - Employer Medicare Liability - Jefferson Middle School - School Resource Officer	771	794	23
	101-	-54110-212-MHE -SRO	Sheriff's Department - Employer Medicare Liability - Mt Horeb Elementary School - School Resource Officer	750	771	21
	101-	-54110-212-MMS -SRO	Sheriff's Department - Employer Medicare Liability - Maury Middle School - School Resource Officer	758	780	22
	101-	-54110-212-NME -SRO	Sheriff's Department - Employer Medicare Liability - New Market Elementary - School Resource Officer	750	771	21
	101-	-54110-212-PES -SRO	Sheriff's Department - Employer Medicare Liability - Piedmont Elementary School - School Resource Officer	755	777	22
	101-	-54110-212-RSS -SRO	Sheriff's Department - Employer Medicare Liability - Rush Strong School - School Resource Officer	755	777	22
	101-	-54110-212-TEs -SRO	Sheriff's Department - Employer Medicare Liability - Talbott Elementary School - School Resource Officer	755	777	22
	101-	-54110-212-TFO -	Sheriff's Department - Employer Medicare Liability - TFO Marshals	150	150	-
	101-	-54110-212-TOC -	Sheriff's Department - Employer Medicare Liability - TOCWest Gra	622	622	-
	101-	-54110-212-WPS -SRO	Sheriff's Department - Employer Medicare Liability - White Pine School - School Resource Officer	750	776	26
	101-	-54110-299- -	Sheriff's Department - Other Fringe Benefits	110,925	114,031	3,106
	101-	-54110-307- -	Sheriff's Department - Communication	60,000	72,400	12,400
	101-	-54110-317- -	Sheriff's Department - Data Processing Services	1,000	1,000	-
	101-	-54110-320- -	Sheriff's Department - Dues And Memberships	3,500	3,500	-
	101-	-54110-334- -	Sheriff's Department - Maintenance Agreements	30,170	30,170	-
	101-	-54110-336- -	Sheriff's Department - Maintenance And Repair Services- Equipment	14,000	14,000	-

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
	54110	101- -54110-338- -	Sheriff's Department - Maintenance And Repair Services-Vehicles	34,000	34,000	-
		101- -54110-348- -	Sheriff's Department - Postal Charges	2,700	2,700	-
		101- -54110-350-VCIFC-	Sheriff's Department - Internet Connectivity - Competitive Collaborative Enhancement Grant	-	5,800	5,800
		101- -54110-351-VCIFC-	Sheriff's Department - Rentals - Competitive Collaborative Enhancement Grant	-	62,000	62,000
		101- -54110-355- -	Sheriff's Department - Travel	19,469	19,469	-
		101- -54110-356- -	Sheriff's Department - Tuition	13,645	13,645	-
		101- -54110-399- -	Sheriff's Department - Other Contracted Services	76,419	76,419	-
		101- -54110-425- -	Sheriff's Department - Gasoline	260,000	260,000	-
		101- -54110-429- -	Sheriff's Department - Instructional Supplies	3,000	3,000	-
		101- -54110-435- -	Sheriff's Department - Office Supplies	13,000	13,000	-
		101- -54110-435-DUI -	Sheriff's Department - Office Supplies - DUI Grant - Overtime	-	16,000	16,000
		101- -54110-451- -	Sheriff's Department - Uniforms	37,000	37,000	-
		101- -54110-471- -	Sheriff's Department - Software	42,156	42,156	-
		101- -54110-506- -	Sheriff's Department - Liability Insurance	112,853	134,443	21,590
		101- -54110-511- -	Sheriff's Department - Vehicle And Equipment Insurance	33,358	41,815	8,457
		101- -54110-513- -	Sheriff's Department - Workman's Compensation Insurance	118,806	143,774	24,968
		101- -54110-524- -	Sheriff's Department - Staff Development	-	-	-
		101- -54110-599- -	Sheriff's Department - Other Charges	7,494	7,494	-
		101- -54110-599-mhpt -	Sheriff's Department - Other Charges - Mental Health Prisoner Transport	67,653	67,653	-
		101- -54110-599-VCIFC-	Sheriff's Department - Other Charges - Competitive Collaborative Enhancement Grant	-	413,439	413,439
		101- -54110-709- -	Sheriff's Department - Data Processing Equipment	21,561	22,561	1,000
		101- -54110-718- -	Sheriff's Department - Motor Vehicles	-	-	-
		101- -54110-790- -	Sheriff's Department - Other Equipment	105,106	105,106	-
		101- -54110-790-175 -SRO	Sheriff's Department - Other Equipment - Adult High School - School Resource Officer	4,000	4,000	-
		101- -54110-790-DES -SRO	Sheriff's Department - Other Equipment - Dandridge Elementary School - School Resource Officer	4,000	4,000	-
		101- -54110-790-JA -SRO	Sheriff's Department - Other Equipment - Jefferson Academy - School Resource Officer	4,000	4,000	-
		101- -54110-790-JCHS -SRO	Sheriff's Department - Other Equipment - Jefferson Co High School - School Resource Officer	4,000	4,000	-
		101- -54110-790-JES -SRO	Sheriff's Department - Other Equipment - Jefferson Elementary - School Resource Officer	4,000	4,000	-
		101- -54110-790-JMS -SRO	Sheriff's Department - Other Equipment - Jefferson Middle School - School Resource Officer	4,000	4,000	-
		101- -54110-790-MHE -SRO	Sheriff's Department - Other Equipment - Mt Horeb Elementary School - School Resource Officer	4,000	4,000	-
		101- -54110-790-MMS -SRO	Sheriff's Department - Other Equipment - Maury Middle School - School Resource Officer	4,000	4,000	-
		101- -54110-790-NME -SRO	Sheriff's Department - Other Equipment - New Market Elementary - School Resource Officer	4,000	4,000	-
		101- -54110-790-PES -SRO	Sheriff's Department - Other Equipment - Piedmont Elementary School - School Resource Officer	4,000	4,000	-
		101- -54110-790-RSS -SRO	Sheriff's Department - Other Equipment - Rush Strong School - School Resource Officer	4,000	4,000	-
		101- -54110-790-TES -SRO	Sheriff's Department - Other Equipment - Talbott Elementary School - School Resource Officer	4,000	4,000	-
		101- -54110-790-VESTS-	Sheriff's Department - Other Equipment - Bulletproof Vest Partnership Grant Act	6,576	6,576	-
		101- -54110-790-WPS -SRO	Sheriff's Department - Other Equipment - White Pine School - School Resource Officer	4,000	4,000	-
	<b>54110</b>	<b>Total</b>		<b>6,585,229</b>	<b>7,511,631</b>	<b>926,402</b>
	<b>54140</b>					
		101- -54140-169- -	Wheel Tax Officer - Part-Time Personnel	17,364	17,851	487
		101- -54140-201- -	Wheel Tax Officer - Social Security	1,086	1,116	30
		101- -54140-210- -	Wheel Tax Officer - Unemployment Compensation	70	72	2
		101- -54140-212- -	Wheel Tax Officer - Employer Medicare Liability	261	268	7
		101- -54140-355- -	Wheel Tax Officer - Travel	100	-	(100)
		101- -54140-435- -	Wheel Tax Officer - Office Supplies	850	850	-
		101- -54140-719- -	Wheel Tax Officer - Office Equipment	1,400	1,400	-
	<b>54140</b>	<b>Total</b>		<b>21,131</b>	<b>21,557</b>	<b>426</b>

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	54160					
		101- -54160-309- -	Administration Of The Sexual Offender Rg - Contracts With Government Agencies	5,000	5,000	-
		101- -54160-790- -	Administration Of The Sexual Offender Rg - Other Equipment	10,000	10,000	-
	<b>54160</b>	<b>Total</b>		<b>15,000</b>	<b>15,000</b>	<b>-</b>
	54210					
		101- -54210-160- -	Jail - Guards	1,717,847	1,669,247	(48,600)
		101- -54210-165- -	Jail - Cafeteria Personnel	82,132	86,352	4,220
		101- -54210-186- -	Jail - Longevity Pay	17,800	13,900	(3,900)
		101- -54210-187- -	Jail - Overtime Pay	5,000	5,000	-
		101- -54210-196- -	Jail - In-Service Training	7,400	7,400	-
		101- -54210-201- -	Jail - Social Security	119,773	117,099	(2,674)
		101- -54210-204- -	Jail - State Retirement	210,800	206,094	(4,706)
		101- -54210-206- -	Jail - Life Insurance	2,921	2,767	(154)
		101- -54210-207- -	Jail - Medical Insurance	503,417	415,066	(88,351)
		101- -54210-208- -	Jail - Dental Insurance	8,379	6,464	(1,915)
		101- -54210-210- -	Jail - Unemployment Compensation	7,666	7,495	(171)
		101- -54210-212- -	Jail - Employer Medicare Liability	28,746	28,104	(642)
		101- -54210-299- -	Jail - Other Fringe Benefits	86,184	91,682	5,498
		101- -54210-312-EMIF -	Jail - Contracts With Private Agencies - Electronic Monitoring Indig	-	26,690	26,690
		101- -54210-340- -	Jail - Medical And Dental Services	185,000	190,550	5,550
		101- -54210-399- -	Jail - Other Contracted Services	444,000	459,000	15,000
		101- -54210-410- -	Jail - Custodial Supplies	40,000	40,000	-
		101- -54210-415- -	Jail - Electricity	170,336	175,447	5,111
		101- -54210-422- -	Jail - Food Supplies	324,510	350,000	25,490
		101- -54210-434- -	Jail - Natural Gas	47,694	50,400	2,706
		101- -54210-451- -	Jail - Uniforms	10,000	10,000	-
		101- -54210-454- -	Jail - Water And Sewer	72,298	76,000	3,702
		101- -54210-502- -	Jail - Building And Contents Insurance	82,718	103,700	20,982
		101- -54210-599- -	Jail - Other Charges	14,994	14,994	-
		101- -54210-790- -	Jail - Other Equipment	45,000	45,000	-
		101- -54210-790-TCI -	Jail - Other Equipment - J Jail - Training Equipment Grant	14,000	14,000	-
	<b>54210</b>	<b>Total</b>		<b>4,248,615</b>	<b>4,212,451</b>	<b>(36,164)</b>
	54220					
		101- -54220-415-COCKE-	Workhouse - Electricity - Emergency Cocke CO Inmates	25,200	35,000	9,800
		101- -54220-434-COCKE-	Workhouse - Natural Gas - Emergency Cocke CO Inmates	18,000	18,000	-
		101- -54220-454-COCKE-	Workhouse - Water And Sewer - Emergency Cocke CO Inmates	36,000	38,000	2,000
	<b>54220</b>	<b>Total</b>		<b>79,200</b>	<b>91,000</b>	<b>11,800</b>
	54410					
		101- -54410-103- -	Civil Defense - Assistant(s)	69,720	71,672	1,952
		101- -54410-105- -	Civil Defense - Supervisor/Director	8,569	8,809	240
		101- -54410-186- -	Civil Defense - Longevity Pay	1,500	1,500	-
		101- -54410-187- -	Civil Defense - Overtime Pay	2,500	2,500	-
		101- -54410-189- -	Civil Defense - Other Salaries & Wages	1,500	1,500	-
		101- -54410-196- -	Civil Defense - In-Service Training	413	413	-
		101- -54410-201- -	Civil Defense - Social Security	5,556	5,702	146
		101- -54410-204- -	Civil Defense - State Retirement	9,779	10,034	255
		101- -54410-206- -	Civil Defense - Life Insurance	77	77	-
		101- -54410-207- -	Civil Defense - Medical Insurance	9,728	10,484	756
		101- -54410-208- -	Civil Defense - Dental Insurance	240	240	-
		101- -54410-210- -	Civil Defense - Unemployment Compensation	356	365	9
		101- -54410-212- -	Civil Defense - Employer Medicare Liability	1,334	1,369	35
		101- -54410-299- -	Civil Defense - Other Fringe Benefits	4,692	4,824	132
		101- -54410-307- -	Civil Defense - Communication	2,000	-	(2,000)
		101- -54410-356- -	Civil Defense - Tuition	-	500	500
		101- -54410-412- -	Civil Defense - Diesel Fuel	1,000	1,000	-
		101- -54410-435- -	Civil Defense - Office Supplies	1,000	500	(500)
		101- -54410-451- -	Civil Defense - Uniforms	400	400	-
		101- -54410-524- -	Civil Defense - Staff Development	500	500	-
	<b>54410</b>	<b>Total</b>		<b>120,864</b>	<b>122,389</b>	<b>1,525</b>
	54510					
		101- -54510-105- -	Building Inspection - Supervisor/Director	63,315	65,088	1,773
		101- -54510-162- -	Building Inspection - Clerical Personnel	37,395	38,442	1,047
		101- -54510-186- -	Building Inspection - Longevity Pay	1,800	2,000	200

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	54510	101- -54510-201- -	Building Inspection - Social Security	6,407	6,596	189
		101- -54510-204- -	Building Inspection - State Retirement	11,276	11,609	333
		101- -54510-206- -	Building Inspection - Life Insurance	116	116	-
		101- -54510-207- -	Building Inspection - Medical Insurance	21,143	22,781	1,638
		101- -54510-208- -	Building Inspection - Dental Insurance	479	479	-
		101- -54510-210- -	Building Inspection - Unemployment Compensation	411	423	12
		101- -54510-212- -	Building Inspection - Employer Medicare Liability	1,538	1,583	45
		101- -54510-307- -	Building Inspection - Communication	700	600	(100)
		101- -54510-320- -	Building Inspection - Dues And Memberships	500	250	(250)
		101- -54510-349- -	Building Inspection - Printing, Stationery And Forms	1,000	1,000	-
		101- -54510-425- -	Building Inspection - Gasoline	4,300	4,000	(300)
		101- -54510-429- -	Building Inspection - Instructional Supplies	1,500	1,500	-
		101- -54510-435- -	Building Inspection - Office Supplies	1,800	1,600	(200)
		101- -54510-509- -	Building Inspection - Refunds	5,000	5,000	-
		101- -54510-524- -	Building Inspection - Staff Development	600	2,500	1,900
		101- -54510-599- -	Building Inspection - Other Charges	100	100	-
		101- -54510-709- -	Building Inspection - Data Processing Equipment	900	900	-
	<b>54510</b>	<b>Total</b>		<b>160,280</b>	<b>166,567</b>	<b>6,287</b>
	<b>54610</b>					
		101- -54610-341- -	County Coroner/Medical Examiner - Pauper Burials	3,600	3,600	-
		101- -54610-399- -	County Coroner/Medical Examiner - Other Contracted Services	-	-	-
		101- -54610-399-ATPSY-	County Coroner/Medical Examiner - Other Contracted Services - C	78,000	100,000	22,000
		101- -54610-399-MEDEX-	County Coroner/Medical Examiner - Other Contracted Services - C	35,000	35,000	-
	<b>54610</b>	<b>Total</b>		<b>116,600</b>	<b>138,600</b>	<b>22,000</b>
	<b>54710</b>					
		101- -54710-790- -	Public Safety Grants Program - Other Equipment	32,000	36,000	4,000
	<b>54710</b>	<b>Total</b>		<b>32,000</b>	<b>36,000</b>	<b>4,000</b>
	<b>54900</b>					
		101- -54900-316- -	Other Public Safety - Contributions	1,028,742	1,078,952	50,210
	<b>54900</b>	<b>Total</b>		<b>1,028,742</b>	<b>1,078,952</b>	<b>50,210</b>
	<b>55110</b>					
		101- -55110-162- -	Local Health Center - Clerical Personnel	197,317	204,630	7,313
		101- -55110-186- -	Local Health Center - Longevity Pay	2,900	3,400	500
		101- -55110-188- -	Local Health Center - Bonus Payments	-	-	-
		101- -55110-201- -	Local Health Center - Social Security	12,514	13,002	488
		101- -55110-204- -	Local Health Center - State Retirement	22,024	22,884	860
		101- -55110-206- -	Local Health Center - Life Insurance	385	308	(77)
		101- -55110-207- -	Local Health Center - Medical Insurance	48,296	45,727	(2,569)
		101- -55110-208- -	Local Health Center - Dental Insurance	1,197	958	(239)
		101- -55110-210- -	Local Health Center - Unemployment Compensation	801	833	32
		101- -55110-212- -	Local Health Center - Employer Medicare Liability	3,004	3,121	117
		101- -55110-307- -	Local Health Center - Communication	6,000	6,000	-
		101- -55110-309- -	Local Health Center - Contracts With Government Agencies	35,580	35,580	-
		101- -55110-355- -	Local Health Center - Travel	12,000	12,000	-
		101- -55110-429- -	Local Health Center - Instructional Supplies	6,670	6,670	-
		101- -55110-452- -	Local Health Center - Utilities	24,353	25,571	1,218
		101- -55110-513- -	Local Health Center - Workman's Compensation Insurance	864	950	86
		101- -55110-524- -	Local Health Center - Staff Development	1,100	1,100	-
		101- -55110-599- -	Local Health Center - Other Charges	4,096	4,262	166
		101- -55110-599-FAIR -	Local Health Center - Other Charges - FAMILY FUN FAIR	-	1,000	1,000
	<b>55110</b>	<b>Total</b>		<b>379,101</b>	<b>387,996</b>	<b>8,895</b>
	<b>55120</b>					
		101- -55120-186- -	Rabies And Animal Control - Longevity Pay	-	300	300
		101- -55120-187- -	Rabies And Animal Control - Overtime Pay	-	-	-
		101- -55120-189- -	Rabies And Animal Control - Other Salaries & Wages	78,466	95,604	17,138
		101- -55120-196- -	Rabies And Animal Control - In-Service Training	2,000	2,000	-
		101- -55120-201- -	Rabies And Animal Control - Social Security	5,219	6,315	1,096
		101- -55120-204- -	Rabies And Animal Control - State Retirement	9,186	11,113	1,927
		101- -55120-206- -	Rabies And Animal Control - Life Insurance	154	154	-
		101- -55120-207- -	Rabies And Animal Control - Medical Insurance	47,041	22,781	(24,260)
		101- -55120-208- -	Rabies And Animal Control - Dental Insurance	479	479	-
		101- -55120-210- -	Rabies And Animal Control - Unemployment Compensation	406	405	(1)

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	55120	101- -55120-212- -	Rabies And Animal Control - Employer Medicare Liability	1,253	1,516	263
		101- -55120-299- -	Rabies And Animal Control - Other Fringe Benefits	3,037	3,123	86
		101- -55120-307- -	Rabies And Animal Control - Communication	2,000	2,000	-
		101- -55120-425- -	Rabies And Animal Control - Gasoline	14,000	14,000	-
		101- -55120-451- -	Rabies And Animal Control - Uniforms	1,500	1,500	-
		101- -55120-511- -	Rabies And Animal Control - Vehicle And Equipment Insurance	324	410	86
		101- -55120-513- -	Rabies And Animal Control - Workman's Compensation Insurance	1,303	1,425	122
		101- -55120-524- -	Rabies And Animal Control - Staff Development	-	-	-
		101- -55120-790- -	Rabies And Animal Control - Other Equipment	2,500	2,500	-
	<b>55120 Total</b>			<b>168,868</b>	<b>165,625</b>	<b>(3,243)</b>
	<b>55130</b>					
		101- -55130-103- -	Ambulance/Emergency Medical Services - Assistant(s)	294,746	302,999	8,253
		101- -55130-105- -	Ambulance/Emergency Medical Services - Supervisor/Director	82,355	84,661	2,306
		101- -55130-131- -	Ambulance/Emergency Medical Services - Medical Personnel	3,000	3,000	-
		101- -55130-162- -	Ambulance/Emergency Medical Services - Clerical Personnel	152,713	156,979	4,266
		101- -55130-164- -	Ambulance/Emergency Medical Services - Attendants	2,337,591	2,461,777	124,186
		101- -55130-169- -	Ambulance/Emergency Medical Services - Part-Time Personnel	285,606	293,603	7,997
		101- -55130-186- -	Ambulance/Emergency Medical Services - Longevity Pay	38,100	39,600	1,500
		101- -55130-187- -	Ambulance/Emergency Medical Services - Overtime Pay	670,645	689,424	18,779
		101- -55130-189- -	Ambulance/Emergency Medical Services - Other Salaries & Wages	30,573	31,430	857
		101- -55130-196- -	Ambulance/Emergency Medical Services - In-Service Training	2,400	2,400	-
		101- -55130-196-EMSST-	Ambulance Service - In-Service Training - State EMS Training Stipe	43,200	43,200	-
		101- -55130-201- -	Ambulance/Emergency Medical Services - Social Security	255,308	266,145	10,837
		101- -55130-201-EMSST-	Ambulance Service - Social Security - State EMS Training Stipend	2,700	2,700	-
		101- -55130-204- -	Ambulance/Emergency Medical Services - State Retirement	417,925	436,118	18,193
		101- -55130-204-EMSST-	Ambulance Service - State Retirement - State EMS Training Stipen	4,752	4,752	-
		101- -55130-206- -	Ambulance/Emergency Medical Services - Life Insurance	4,382	4,432	50
		101- -55130-207- -	Ambulance/Emergency Medical Services - Medical Insurance	689,297	691,541	2,244
		101- -55130-208- -	Ambulance/Emergency Medical Services - Dental Insurance	11,492	11,970	478
		101- -55130-210- -	Ambulance/Emergency Medical Services - Unemployment Compensation	16,340	17,034	694
		101- -55130-210-EMSST-	Ambulance Service - Unemployment Compensation - State EMS T	173	173	-
		101- -55130-212- -	Ambulance/Emergency Medical Services - Employer Medicare Liability	61,274	63,875	2,601
		101- -55130-212-EMSST-	Ambulance Service - Employer Medicare Liability - State EMS Trair	648	648	-
		101- -55130-299- -	Ambulance/Emergency Medical Services - Other Fringe Benefits	187,196	192,438	5,242
		101- -55130-307- -	Ambulance/Emergency Medical Services - Communication	39,000	39,000	-
		101- -55130-317- -	Ambulance/Emergency Medical Services - Data Processing Services	25,000	25,000	-
		101- -55130-329- -	Ambulance Service - Laundry Service	40,000	40,000	-
		101- -55130-334- -	Ambulance/Emergency Medical Services - Maintenance Agreements	40,000	40,000	-
		101- -55130-336- -	Ambulance/Emergency Medical Services - Maintenance And Repair Services-Equipment	40,000	40,000	-
		101- -55130-338- -	Ambulance Service - Maintenance And Repair Services-Vehicles	-	-	-
		101- -55130-348- -	Ambulance/Emergency Medical Services - Postal Charges	10,000	10,000	-
		101- -55130-349- -	Ambulance Service - Printing, Stationery And Forms	3,000	3,000	-
		101- -55130-356- -	Ambulance/Emergency Medical Services - Tuition	6,000	6,000	-
		101- -55130-399- -	Ambulance Service - Other Contracted Services	150,000	235,000	85,000
		101- -55130-410- -	Ambulance Service - Custodial Supplies	4,000	4,000	-
		101- -55130-412- -	Ambulance/Emergency Medical Services - Diesel Fuel	170,000	150,000	(20,000)
		101- -55130-413- -	Ambulance/Emergency Medical Services - Drugs And Medical Supplies	240,000	240,000	-
		101- -55130-435- -	Ambulance/Emergency Medical Services - Office Supplies	9,000	9,000	-
		101- -55130-451- -	Ambulance/Emergency Medical Services - Uniforms	35,000	35,000	-

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
	55130	101- 55130-499- -	Ambulance/Emergency Medical Services - Other Supplies And Materials	6,000	6,000	-
		101- 55130-502- -	Ambulance/Emergency Medical Services - Building And Contents Insurance	13,000	14,200	1,200
		101- 55130-506- -	Ambulance/Emergency Medical Services - Liability Insurance	33,723	36,800	3,077
		101- 55130-509- -	Ambulance/Emergency Medical Services - Refunds	25,000	25,000	-
		101- 55130-511- -	Ambulance/Emergency Medical Services - Vehicle And Equipment Insurance	50,500	55,100	4,600
		101- 55130-513- -	Ambulance/Emergency Medical Services - Workman's Compensation Insurance	154,166	182,000	27,834
		101- 55130-524- -	Ambulance Service - Staff Development	3,000	3,000	-
		101- 55130-599- -	Ambulance/Emergency Medical Services - Other Charges	10,000	10,000	-
		101- 55130-709- -	Ambulance/Emergency Medical Services - Data Processing Equipment	15,000	15,000	-
		101- 55130-711- -	Ambulance/Emergency Medical Services - Furniture And Fixtures	5,000	5,000	-
		101- 55130-718- -	Ambulance/Emergency Medical Services - Motor Vehicles	-	-	-
		101- 55130-790- -	Ambulance/Emergency Medical Services - Other Equipment	120,000	120,000	-
	<b>55130</b>	<b>Total</b>		<b>6,838,805</b>	<b>7,148,999</b>	<b>310,194</b>
	<b>55720</b>					
		101- 55720-160- -	Sanitation Education/Information - Guards	45,676	49,858	4,182
		101- 55720-186- -	Sanitation Education/Information - Longevity Pay	1,500	1,500	-
		101- 55720-201- -	Sanitation Education/Information - Social Security	2,949	3,210	261
		101- 55720-204- -	Sanitation Education/Information - State Retirement	5,190	5,650	460
		101- 55720-206- -	Sanitation Education/Information - Life Insurance	51	51	-
		101- 55720-207- -	Sanitation Education/Information - Medical Insurance	10,572	11,391	819
		101- 55720-208- -	Sanitation Education/Information - Dental Insurance	240	240	-
		101- 55720-210- -	Sanitation Education/Information - Unemployment Compensation	189	206	17
		101- 55720-212- -	Sanitation Education/Information - Employer Medicare Liability	708	771	63
		101- 55720-307- -	Sanitation Education/Information - Communication	450	450	-
		101- 55720-425- -	Sanitation Education/Information - Gasoline	6,974	6,974	-
		101- 55720-429- -	Sanitation Education/Information - Instructional Supplies	13,000	13,000	-
		101- 55720-499- -	Sanitation Education/Information - Other Supplies And Materials	395	395	-
		101- 55720-511- -	Sanitation Education/Information - Vehicle And Equipment Insurance	240	340	100
	<b>55720</b>	<b>Total</b>		<b>88,134</b>	<b>94,036</b>	<b>5,902</b>
	<b>55900</b>					
		101- 55900-105- -	Dept. Of Environment - Supervisor/Director	63,408	65,055	1,647
		101- 55900-186- -	Dept. Of Environment - Longevity Pay	3,000	3,300	300
		101- 55900-189- -	Dept. Of Environment - Other Salaries & Wages	85,259	87,646	2,387
		101- 55900-201- -	Dept. Of Environment - Social Security	9,480	9,750	270
		101- 55900-204- -	Dept. Of Environment - State Retirement	16,684	17,160	476
		101- 55900-206- -	Dept. Of Environment - Life Insurance	166	166	-
		101- 55900-207- -	Dept. Of Environment - Medical Insurance	21,143	22,781	1,638
		101- 55900-208- -	Dept. Of Environment - Dental Insurance	719	719	-
		101- 55900-210- -	Dept. Of Environment - Unemployment Compensation	607	624	17
		101- 55900-212- -	Dept. Of Environment - Employer Medicare Liability	2,275	2,340	65
		101- 55900-307- -	Dept. Of Environment - Communication	600	600	-
		101- 55900-348- -	Dept. Of Environment - Postal Charges	200	200	-
		101- 55900-355- -	Dept. Of Environment - Travel	200	200	-
		101- 55900-425- -	Dept. Of Environment - Gasoline	6,000	6,000	-
		101- 55900-435- -	Dept. Of Environment - Office Supplies	1,000	1,000	-
		101- 55900-468- -	Dept. Of Environment - Chemicals	700	700	-
		101- 55900-509- -	Dept. Of Environment - Refunds	1,000	1,000	-
		101- 55900-524- -	Dept. Of Environment - Staff Development	1,800	1,800	-
		101- 55900-719- -	Dept. Of Environment - Office Equipment	100	100	-
		101- 55900-790- -	Dept. Of Environment - Other Equipment	500	500	-
	<b>55900</b>	<b>Total</b>		<b>214,841</b>	<b>221,641</b>	<b>6,800</b>
	<b>56300</b>					
		101- 56300-103- -	Senior Citizens Assistance - Assistant(s)	119,955	122,712	2,757
		101- 56300-105- -	Senior Citizens Assistance - Supervisor/Director	44,561	45,808	1,247
		101- 56300-140- -	Senior Citizens Assistance - Salary Supplements	1,200	1,200	-

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	56300	101- 56300-186- -	Senior Citizens Assistance - Longevity Pay	1,000	1,700	700
		101- 56300-201- -	Senior Citizens Assistance - Social Security	10,420	10,714	294
		101- 56300-204- -	Senior Citizens Assistance - State Retirement	18,339	18,857	518
		101- 56300-206- -	Senior Citizens Assistance - Life Insurance	423	500	77
		101- 56300-207- -	Senior Citizens Assistance - Medical Insurance	52,858	77,834	24,976
		101- 56300-208- -	Senior Citizens Assistance - Dental Insurance	958	958	-
		101- 56300-210- -	Senior Citizens Assistance - Unemployment Compensation	667	686	19
		101- 56300-212- -	Senior Citizens Assistance - Employer Medicare Liability	2,501	2,572	71
		101- 56300-302- -	Senior Citizens Assistance - Advertising	600	1,143	543
		101- 56300-307- -	Senior Citizens Assistance - Communication	1,400	1,000	(400)
		101- 56300-334- -	Senior Citizens Assistance - Maintenance Agreements	1,000	500	(500)
		101- 56300-355- -	Senior Citizens Assistance - Travel	100	100	-
		101- 56300-355-OOA -	Senior Citizens Assistance - Travel - Office On Aging	-	-	-
		101- 56300-425- -	Senior Citizens Assistance - Gasoline	2,000	2,000	-
		101- 56300-435- -	Senior Citizens Assistance - Office Supplies	400	500	100
		101- 56300-511- -	Senior Citizens Assistance - Vehicle And Equipment Insurance	1,843	1,900	57
		101- 56300-524- -	Senior Citizens Assistance - Staff Development	1,800	1,800	-
		101- 56300-599- -	Senior Citizens Assistance - Other Charges	400	500	100
		101- 56300-599-OOA -	Senior Citizens Assistance - Other Charges - Office On Aging	-	-	-
		101- 56300-707-OOA -	Senior Citizens Assistance - Building Improvements - Office On Ag	-	-	-
		101- 56300-719- -	Senior Citizens Assistance - Office Equipment	1,000	1,000	-
	<b>56300 Total</b>			<b>263,425</b>	<b>293,984</b>	<b>30,559</b>
	<b>56500</b>					
		101- 56500-105-DA -	Libraries - Supervisor/Director - Dandridge Library	40,441	41,573	1,132
		101- 56500-105-JC -	Libraries - Supervisor/Director - J efferson City Library	50,408	51,819	1,411
		101- 56500-105-SP -	Libraries - Supervisor/Director - Strawberry Plains Library	41,057	42,206	1,149
		101- 56500-105-WP -	Libraries - Supervisor/Director - White Pine Library	40,287	41,415	1,128
		101- 56500-129-DA -	Libraries - Librarians - Dandridge Library	31,859	32,074	215
		101- 56500-129-JC -	Libraries - Librarians - J efferson City Library	95,619	96,221	602
		101- 56500-129-WP -	Libraries - Librarians - White Pine Library	31,930	30,739	(1,191)
		101- 56500-169-DA -	Libraries - Part-Time Personnel - Dandridge Library	37,273	38,317	1,044
		101- 56500-169-JC -	Libraries - Part-Time Personnel - J efferson City Library	26,258	26,994	736
		101- 56500-169-SP -	Libraries - Part-Time Personnel - Strawberry Plains Library	34,558	35,526	968
		101- 56500-169-WP -	Libraries - Part-Time Personnel - White Pine Library	22,044	22,662	618
		101- 56500-186-DA -	Libraries - Longevity Pay - Dandridge Library	1,800	2,000	200
		101- 56500-186-JC -	Libraries - Longevity Pay - J efferson City Library	800	1,500	700
		101- 56500-186-SP -	Libraries - Longevity Pay - Strawberry Plains Library	1,500	1,500	-
		101- 56500-186-WP -	Libraries - Longevity Pay - White Pine Library	2,100	2,300	200
		101- 56500-201-DA -	Libraries - Social Security - Dandridge Library	6,451	7,123	672
		101- 56500-201-JC -	Libraries - Social Security - J efferson City Library	10,818	11,034	216
		101- 56500-201-SP -	Libraries - Social Security - Strawberry Plains Library	4,820	4,952	132
		101- 56500-201-WP -	Libraries - Social Security - White Pine Library	6,023	6,070	47
		101- 56500-204-DA -	Libraries - State Retirement - Dandridge Library	8,151	8,322	171
		101- 56500-204-JC -	Libraries - State Retirement - J efferson City Library	16,151	16,450	299
		101- 56500-204-SP -	Libraries - State Retirement - Strawberry Plains Library	4,682	4,808	126
		101- 56500-204-WP -	Libraries - State Retirement - White Pine Library	8,175	8,190	15
		101- 56500-206-DA -	Libraries - Life Insurance - Dandridge Library	154	154	-
		101- 56500-206-JC -	Libraries - Life Insurance - J efferson City Library	308	308	-
		101- 56500-206-SP -	Libraries - Life Insurance - Strawberry Plains Library	77	77	-
		101- 56500-206-WP -	Libraries - Life Insurance - White Pine Library	127	127	-
		101- 56500-207-DA -	Libraries - Medical Insurance - Dandridge Library	20,434	31,513	11,079
		101- 56500-207-JC -	Libraries - Medical Insurance - J efferson City Library	42,286	45,562	3,276
		101- 56500-207-SP -	Libraries - Medical Insurance - Strawberry Plains Library	16,764	18,059	1,295
		101- 56500-207-WP -	Libraries - Medical Insurance - White Pine Library	23,769	22,781	(988)
		101- 56500-208-DA -	Libraries - Dental Insurance - Dandridge Library	479	479	-
		101- 56500-208-JC -	Libraries - Dental Insurance - J efferson City Library	479	719	240
		101- 56500-208-WP -	Libraries - Dental Insurance - White Pine Library	479	479	-
		101- 56500-210-DA -	Libraries - Unemployment Compensation - Dandridge Library	413	456	43
		101- 56500-210-JC -	Libraries - Unemployment Compensation - J efferson City Library	693	707	14
		101- 56500-210-SP -	Libraries - Unemployment Compensation - Strawberry Plains Library	309	317	8
		101- 56500-210-WP -	Libraries - Unemployment Compensation - White Pine Library	386	389	3
		101- 56500-212-DA -	Libraries - Employer Medicare Liability - Dandridge Library	1,549	1,710	161

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
	56500	101- -56500-212-JC -	Libraries - Employer Medicare Liability - J efferson City Library	2,597	2,649	52
		101- -56500-212-SP -	Libraries - Employer Medicare Liability - Strawberry Plains Library	1,157	1,189	32
		101- -56500-212-WP -	Libraries - Employer Medicare Liability - White Pine Library	1,446	1,457	11
		101- -56500-307-DA -	Libraries - Communication - Dandridge Library	4,080	4,080	-
		101- -56500-307-JC -	Libraries - Communication - J efferson City Library	3,600	3,360	(240)
		101- -56500-307-SP -	Libraries - Communication - Strawberry Plains Library	4,560	4,560	-
		101- -56500-355-SP -	Libraries - Travel - Strawberry Plains Library	350	400	50
		101- -56500-355-WP -	Libraries - Travel - White Pine Library	200	200	-
		101- -56500-399-DA -	Libraries - Other Contracted Services - Dandridge Library	1,000	800	(200)
		101- -56500-399-JC -	Libraries - Other Contracted Services - J efferson City Library	2,650	2,950	300
		101- -56500-399-SP -	Libraries - Other Contracted Services - Strawberry Plains Library	1,500	1,600	100
		101- -56500-399-WP -	Libraries - Other Contracted Services - White Pine Library	600	600	-
		101- -56500-429-DA -	Libraries - Instructional Supplies - Dandridge Library	800	800	-
		101- -56500-429-JC -	Libraries - Instructional Supplies - J efferson City Library	2,500	2,500	-
		101- -56500-429-SP -	Libraries - Instructional Supplies - Strawberry Plains Library	750	750	-
		101- -56500-429-WP -	Libraries - Instructional Supplies - White Pine Library	1,000	1,000	-
		101- -56500-432-DA -	Libraries - Library Books - Dandridge Library	8,500	9,000	500
		101- -56500-432-JC -	Libraries - Library Books - J efferson City Library	10,000	12,000	2,000
		101- -56500-432-SP -	Libraries - Library Books - Strawberry Plains Library	4,500	4,700	200
		101- -56500-432-WP -	Libraries - Library Books - White Pine Library	8,500	9,000	500
		101- -56500-435-DA -	Libraries - Office Supplies - Dandridge Library	1,900	2,000	100
		101- -56500-435-JC -	Libraries - Office Supplies - J efferson City Library	3,000	3,000	-
		101- -56500-435-SP -	Libraries - Office Supplies - Strawberry Plains Library	2,530	2,530	-
		101- -56500-435-WP -	Libraries - Office Supplies - White Pine Library	1,200	1,200	-
		101- -56500-437-DA -	Libraries - Periodicals - Dandridge Library	750	800	50
		101- -56500-437-JC -	Libraries - Periodicals - J efferson City Library	800	800	-
		101- -56500-437-SP -	Libraries - Periodicals - Strawberry Plains Library	361	361	-
		101- -56500-437-WP -	Libraries - Periodicals - White Pine Library	800	800	-
		101- -56500-452-SP -	Libraries - Utilities - Strawberry Plains Library	4,500	4,725	225
		101- -56500-471-DA -	Libraries - Software - Dandridge Library	1,005	1,005	-
		101- -56500-471-JC -	Libraries - Software - J efferson City Library	1,500	2,000	500
		101- -56500-471-SP -	Libraries - Software - Strawberry Plains Library	2,000	2,000	-
		101- -56500-471-WP -	Libraries - Software - White Pine Library	1,005	1,005	-
		101- -56500-499-WP -	Libraries - Other Supplies And Materials - White Pine Library	1,200	700	(500)
		101- -56500-524-DA -	Libraries - Staff Development - Dandridge Library	500	500	-
		101- -56500-524-JC -	Libraries - Staff Development - J efferson City Library	500	500	-
		101- -56500-524-SP -	Libraries - Staff Development - Strawberry Plains Library	300	300	-
		101- -56500-524-WP -	Libraries - Staff Development - White Pine Library	300	300	-
		101- -56500-599-DA -	Libraries - Other Charges - Dandridge Library	2,200	2,275	75
		101- -56500-599-JC -	Libraries - Other Charges - J efferson City Library	2,000	2,000	-
		101- -56500-599-SP -	Libraries - Other Charges - Strawberry Plains Library	2,030	2,030	-
		101- -56500-599-WP -	Libraries - Other Charges - White Pine Library	2,157	2,157	-
		101- -56500-709-DA -	Libraries - Data Processing Equipment - Dandridge Library	4,437	1,000	(3,437)
		101- -56500-709-JC -	Libraries - Data Processing Equipment - J efferson City Library	4,200	4,200	-
		101- -56500-709-SP -	Libraries - Data Processing Equipment - Strawberry Plains Library	1,500	1,500	-
		101- -56500-709-WP -	Libraries - Data Processing Equipment - White Pine Library	1,000	1,000	-
		101- -56500-790-DA -	Libraries - Other Equipment - Dandridge Library	3,587	1,500	(2,087)
		101- -56500-790-JC -	Libraries - Other Equipment - J efferson City Library	1,000	1,000	-
		101- -56500-790-SP -	Libraries - Other Equipment - Strawberry Plains Library	1,500	1,500	-
		101- -56500-790-WP -	Libraries - Other Equipment - White Pine Library	700	700	-
	<b>56500</b>	<b>Total</b>		<b>742,663</b>	<b>766,615</b>	<b>23,952</b>
	<b>57100</b>					
		101- -57100-140- -	Agricultural Extension Service - Salary Supplements	120,902	120,902	-
		101- -57100-201- -	Agricultural Extension Service - Social Security	7,843	7,843	-
		101- -57100-204- -	Agricultural Extension Service - State Retirement	13,804	13,804	-
		101- -57100-207- -	Agricultural Extension Service - Medical Insurance	28,327	28,327	-
		101- -57100-210- -	Agricultural Extension Service - Unemployment Compensation	616	616	-
		101- -57100-212- -	Agricultural Extension Service - Employer Medicare Liability	1,883	1,883	-
		101- -57100-299- -	Agricultural Extension Service - Other Fringe Benefits	4,580	4,580	-
		101- -57100-307- -	Agricultural Extension Service - Communication	7,250	6,250	(1,000)

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
I	57100	101- 57100-320- -	Agricultural Extension Service - Dues And Memberships	750	750	-
		101- 57100-334- -	Agricultural Extension Service - Maintenance Agreements	1,750	1,750	-
		101- 57100-355- -	Agricultural Extension Service - Travel	10,500	8,000	(2,500)
		101- 57100-415- -	Agricultural Extension Service - Electricity	3,200	3,600	400
		101- 57100-425- -	Agricultural Extension Service - Gasoline	-	1,000	1,000
		101- 57100-429- -	Agricultural Extension Service - Instructional Supplies	1,000	1,000	-
		101- 57100-434- -	Agricultural Extension Service - Natural Gas	1,550	1,850	300
		101- 57100-454- -	Agricultural Extension Service - Water And Sewer	375	720	345
		101- 57100-513- -	Agricultural Extension Service - Workman's Compensation Insurance	-	200	200
		101- 57100-524- -	Agricultural Extension Service - Staff Development	6,000	7,000	1,000
		101- 57100-599- -	Agricultural Extension Service - Other Charges	600	600	-
		101- 57100-709- -	Agricultural Extension Service - Data Processing Equipment	1,200	2,700	1,500
	<b>57100</b>	<b>Total</b>		<b>212,130</b>	<b>213,375</b>	<b>1,245</b>
	<b>57500</b>					
		101- 57500-103- -	Soil Conservation - Assistant(s)	-	35,360	35,360
		101- 57500-161- -	Soil Conservation - Secretary(s)	31,794	3,537	(28,257)
		101- 57500-189- -	Soil Conservation - Other Salaries & Wages	44,772	-	(44,772)
		101- 57500-189-SOILC-	Soil Conservation - Other Salaries & Wages - Soil Conservation	-	46,026	46,026
		101- 57500-201- -	Soil Conservation - Social Security	4,786	2,431	(2,355)
		101- 57500-201-SOILC-	Soil Conservation - Social Security- Soil Conservation	-	2,877	2,877
		101- 57500-204- -	Soil Conservation - State Retirement	8,423	4,279	(4,144)
		101- 57500-204-SOILC-	Soil Conservation - State Retirement- Soil Conservation	-	5,063	5,063
		101- 57500-206- -	Soil Conservation - Life Insurance	154	77	(77)
		101- 57500-206-SOILC-	Soil Conservation - Life Insurance- Soil Conservation	-	77	77
		101- 57500-207- -	Soil Conservation - Medical Insurance	29,251	11,391	(17,860)
		101- 57500-207-SOILC-	Soil Conservation - Medical Insurance- Soil Conservation	-	11,391	11,391
		101- 57500-208- -	Soil Conservation - Dental Insurance	479	240	(239)
		101- 57500-208-SOILC-	Soil Conservation - Dental Insurance- Soil Conservation	-	240	240
		101- 57500-210- -	Soil Conservation - Unemployment Compensation	307	156	(151)
		101- 57500-210-SOILC-	Soil Conservation - Unemployment Compensation- Soil Conservati	-	185	185
		101- 57500-212- -	Soil Conservation - Employer Medicare Liability	1,149	584	(565)
		101- 57500-212-SOILC-	Soil Conservation - Employer Medicare Liability- Soil Conservation	-	691	691
		101- 57500-320- -	Soil Conservation - Dues And Memberships	500	500	-
		101- 57500-355- -	Soil Conservation - Travel	176	-	(176)
		101- 57500-425- -	Soil Conservation - Gasoline	-	-	-
		101- 57500-425-SOILC-	Soil Conservation - Gasoline - Soil Conservation	1,500	500	(1,000)
		101- 57500-524- -	Soil Conservation - Staff Development	2,000	3,176	1,176
	<b>57500</b>	<b>Total</b>		<b>125,291</b>	<b>128,781</b>	<b>3,490</b>
	<b>58110</b>					
		101- 58110-105- -	Tourism - Supervisor/Director	83,969	86,320	2,351
		101- 58110-169- -	Tourism - Part-Time Personnel	26,000	26,728	728
		101- 58110-186- -	Tourism - Longevity Pay	500	900	400
		101- 58110-189- -	Tourism - Other Salaries & Wages	40,197	41,322	1,125
		101- 58110-201- -	Tourism - Social Security	9,417	9,705	288
		101- 58110-204- -	Tourism - State Retirement	13,714	14,140	426
		101- 58110-206- -	Tourism - Life Insurance	154	154	-
		101- 58110-207- -	Tourism - Medical Insurance	23,769	25,605	1,836
		101- 58110-208- -	Tourism - Dental Insurance	479	479	-
		101- 58110-210- -	Tourism - Unemployment Compensation	603	622	19
		101- 58110-212- -	Tourism - Employer Medicare Liability	2,260	2,330	70
		101- 58110-302- -	Tourism - Advertising	100,000	110,000	10,000
		101- 58110-302-TDTD -	Tourism - Advertising - TN Dept of Tourist Development Marketing Grant	10,000	-	(10,000)
		101- 58110-307- -	Tourism - Communication	80,000	100,000	20,000
		101- 58110-307- TDTD -	Tourism - Communication - TN Dept of Tourism Development Ma	-	30,000	30,000
		101- 58110-312- -	Tourism - Contracts With Private Agencies	175,000	185,000	10,000
		101- 58110-312-TDTD -	Tourism - Contracts With Private Agencies - TN Dept of Tourist Development Marketing Grant	20,000	-	(20,000)
		101- 58110-320- -	Tourism - Dues And Memberships	6,000	6,000	-
		101- 58110-355- -	Tourism - Travel	2,000	-	(2,000)
		101- 58110-425- -	Tourism - Gasoline	1,000	1,000	-
		101- 58110-435- -	Tourism - Office Supplies	1,500	1,000	(500)
		101- 58110-524- -	Tourism - Staff Development	5,000	7,000	2,000
		101- 58110-599- -	Tourism - Other Charges	2,500	2,500	-
		101- 58110-719- -	Tourism - Office Equipment	-	2,500	2,500

Ty	Function	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Requested vs Original Budget
<b>58110</b>						
Ex	<b>Total</b>			<b>604,062</b>	<b>653,305</b>	<b>49,243</b>
<b>58300</b>						
	101-	-58300-103-	- Veterans' Services - Assistant(s)	-	27,500	27,500
	101-	-58300-105-	- Veterans' Services - Supervisor/Director	46,125	47,417	1,292
	101-	-58300-201-	- Veterans' Services - Social Security	2,883	4,683	1,800
	101-	-58300-204-	- Veterans' Services - State Retirement	5,074	8,241	3,167
	101-	-58300-206-	- Veterans' Services - Life Insurance	77	154	77
	101-	-58300-207-	- Veterans' Services - Medical Insurance	-	14,215	14,215
	101-	-58300-208-	- Veterans' Services - Dental Insurance	-	240	240
	101-	-58300-210-	- Veterans' Services - Unemployment Compensation	185	300	115
	101-	-58300-212-	- Veterans' Services - Employer Medicare Liability	692	1,124	432
	101-	-58300-302-	- Veterans' Services - Advertising	800	800	-
	101-	-58300-355-	- Veterans' Services - Travel	100	-	(100)
	101-	-58300-435-	- Veterans' Services - Office Supplies	900	1,000	100
	101-	-58300-524-	- Veterans' Services - Staff Development	1,349	1,349	-
<b>58300</b>						
	<b>Total</b>			<b>58,185</b>	<b>107,023</b>	<b>48,838</b>
<b>58500</b>						
	101-	-58500-316-	- Contributions To Other Agencies - Contributions	1,241,933	1,345,980	104,047
<b>58500</b>						
	<b>Total</b>			<b>1,241,933</b>	<b>1,345,980</b>	<b>104,047</b>
<b>99100</b>						
	101-	-99100-590-	- Transfers Out - Transfers To Other Funds	802,164	511,664	(290,500)
<b>99100</b>						
	<b>Total</b>			<b>802,164</b>	<b>511,664</b>	<b>(290,500)</b>
<b>Expenditure Total</b>				<b>34,263,928</b>	<b>36,428,415</b>	<b>2,164,487</b>

Fund Totals:

- - -

Fund 112  
 Courthouse Jail Maintenance  
 2026-2027 Budget

GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance - Original vs. Requested
<b>Funding Sources</b>				
112- -34510- - -	Litigation Tax Reserves	151,000	-	(151,000)
112- -40266- - -	Litigation Tax-Jail, Wrkhse, Courthouse	1,000	1,500	500
<b>Funding Sources Total</b>		<b>152,000</b>	<b>1,500</b>	<b>(150,500)</b>
<b>Expenditures</b>				
112- -52900-510- -	Other Finance - Trustee's Commission	1,000	1,500	500
112- -99100-590- -	Transfers Out - Transfers To Other Funds	151,000	-	(151,000)
<b>Expenditures Total</b>		<b>152,000</b>	<b>1,500</b>	<b>(150,500)</b>
<b>Fund Totals:</b>		<b>-</b>	<b>-</b>	<b>-</b>

Fund 114  
 Law Library  
 2026-2027 Budget

GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance - Original vs. Requested
<b>Funding Sources</b>				
114- 34510- - -	Restricted for General Government (Favorable)	(10,261)	(10,061)	200
114- 40260- - -	Litigation Tax - Special Purpose	12,461	12,461	-
<b>Funding Sources Total</b>		<b>2,200</b>	<b>2,400</b>	<b>200</b>
<b>Expenditures</b>				
114- 52900-510- -	Other Finance - Trustee's Commission	200	400	200
114- 54210-432- -	Jail - Library Books	2,000	2,000	-
<b>Expenditures Total</b>		<b>2,200</b>	<b>2,400</b>	<b>200</b>
<b>Fund Totals:</b>		<b>-</b>	<b>-</b>	<b>-</b>

Fund 116  
Sanitation Fund  
Fiscal Year 2026-2027

Tyr GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance – Requested vs. Original Budget
<b>Funding Sources</b>				
116- -34530- - -	Restricted For Public Health and Welfare (Favorable)	(183,561)	(47,150)	136,411
116- -40110- - -	Current Property Tax	2,422,500	2,508,000	85,500
116- -40120- - -	Trustee's Collections - Prior Year	35,000	39,000	4,000
116- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	35,000	35,000	-
116- -40140- - -	Interest And Penalty	10,000	7,000	(3,000)
116- -40150- - -	Pick-Up Taxes	2,500	2,500	-
116- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	8,000	8,000	-
116- -40320- - -	Bank Excise Tax	10,000	10,000	-
116- -44145- - -	Sale Of Recycled Materials	140,000	-	(140,000)
<b>Funding Sources Total</b>		<b>2,479,439</b>	<b>2,562,350</b>	<b>82,911</b>
<b>Expenditures</b>				
116- -55731-105- -	Waste Pickup - Supervisor/Director	41,291	42,447	1,156
116- -55731-169- -	Waste Pickup - Part-Time Personnel	53,272	54,764	1,492
116- -55731-186- -	Waste Pickup - Longevity Pay	9,800	10,850	1,050
116- -55731-187- -	Waste Pickup - Overtime Pay	42,442	43,631	1,189
116- -55731-189- -	Waste Pickup - Other Salaries & Wages	486,113	537,941	51,828
116- -55731-201- -	Waste Pickup - Social Security	39,566	43,122	3,556
116- -55731-204- -	Waste Pickup - State Retirement	58,681	60,347	1,666
116- -55731-206- -	Waste Pickup - Life Insurance	1,081	1,061	(20)
116- -55731-207- -	Waste Pickup - Medical Insurance	143,686	144,984	1,298
116- -55731-208- -	Waste Pickup - Dental Insurance	1,904	2,156	252
116- -55731-210- -	Waste Pickup - Unemployment Compensation	6,330	6,897	567
116- -55731-212- -	Waste Pickup - Employer Medicare Liability	9,496	10,350	854
116- -55731-312- -	Waste Pickup - Contracts With Private Agencies	13,200	13,200	-
116- -55731-338- -	Waste Pickup - Maintenance And Repair Services-Vehicles	80,000	80,000	-
116- -55731-351- -	Waste Pickup - Rentals	10,000	10,000	-
116- -55731-359- -	Waste Pickup - Disposal Fees	1,100,000	1,100,000	-
116- -55731-409- -	Waste Pickup - Crushed Stone	600	600	-
116- -55731-412- -	Waste Pickup - Diesel Fuel	75,000	75,000	-
116- -55731-425- -	Waste Pickup - Gasoline	6,500	6,500	-
116- -55731-433- -	Waste Pickup - Lubricants	15,000	15,000	-
116- -55731-435- -	Waste Pickup - Office Supplies	1,000	1,000	-
116- -55731-450- -	Waste Pickup - Tires And Tubes	30,000	30,000	-
116- -55731-451- -	Waste Pickup - Uniforms	7,000	7,000	-
116- -55731-452- -	Waste Pickup - Utilities	20,000	20,000	-
116- -55731-499- -	Waste Pickup - Other Supplies And Materials	12,000	12,000	-
116- -55731-502- -	Waste Pickup - Building And Contents Insurance	480	525	45
116- -55731-506- -	Waste Pickup - Liability Insurance	665	725	60
116- -55731-510- -	Waste Pickup - Trustee's Commission	60,000	64,600	4,600
116- -55731-511- -	Waste Pickup - Vehicle And Equipment Insurance	41,617	45,400	3,783
116- -55731-513- -	Waste Pickup - Workman's Compensation Insurance	27,965	37,500	9,535
116- -55731-524- -	Waste Pickup - Staff Development	750	750	-
116- -55731-599- -	Waste Pickup - Other Charges	9,000	9,000	-
116- -55731-733- -	Waste Pickup - Solid Waste Equipment	75,000	75,000	-
<b>Expenditures Total</b>		<b>2,479,439</b>	<b>2,562,350</b>	<b>82,911</b>

Fund Totals:

- - -

Fund 121  
 TN Opioid Abatement Fund  
 2026-2027 Budget

GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance - Original vs. Requested
<b>Funding Sources</b>				
121- -46845- - -	Opioid Settlement Funds - TN Abatement Council	191,511	191,511	-
121- -44170- - -	Miscellaneous Refunds	-	-	-
<b>Funding Sources Total</b>		<b>191,511</b>	<b>191,511</b>	<b>-</b>
<b>Expenditures</b>				
121- -58400-316- -	Other Charges - Contributions	191,511	191,511	-
121- -99100-590- -	Transfers Out - Transfers To Other Funds	-	-	-
<b>Expenditures Total</b>		<b>191,511</b>	<b>191,511</b>	<b>-</b>
<b>Fund Totals:</b>		<b>-</b>	<b>-</b>	<b>-</b>

Fund 122  
Drug Fund  
2026-2027 Budget

GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance - Original vs. Requested
<b>Funding Sources</b>				
122- -34525- - -	Restricted for Public Safety	11,400	11,400	-
122- -42140- - -	Drug Control Fines - Circuit Court	7,000	7,000	-
122- -42340- - -	Drug Control Fines - General Sessions	10,000	10,000	-
122- -42865- - -	Drug Task Force Forfeitures And Seizures	50,000	50,000	-
122- -42910- - -	Proceeds From Confiscated Property	10,000	10,000	-
122- -44530- - -	Sale Of Equipment	-	-	-
<b>Funding Sources Total</b>		<b>88,400</b>	<b>88,400</b>	<b>-</b>
<b>Expenditures</b>				
122- -54150-319- -	Drug Enforcement - Drug Control Payments	50,000	50,000	-
122- -54150-357- -	Drug Enforcement - Veterinary Services	5,000	5,000	-
122- -54150-401- -	Drug Enforcement - Animal Food And Supplies	9,000	9,000	-
122- -54150-431- -	Drug Enforcement - Law Enforcement Supplies	7,000	7,000	-
122- -54150-510- -	Drug Enforcement - Trustee's Commission	400	400	-
122- -54150-599- -	Drug Enforcement - Other Charges	9,500	9,500	-
122- -54150-790- -	Drug Enforcement - Other Equipment	7,500	7,500	-
<b>Expenditures Total</b>		<b>88,400</b>	<b>88,400</b>	<b>-</b>
<b>Fund Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>

Fund 127  
 American Rescue Plan Act Grant  
 2026-2027 Budget

GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance - Original vs. Requested
<b>Funding Sources</b>				
127- -47409- - -	American Rescue Plan Act Grant - TDEC	5,075,000	591,000	(4,484,000)
<b>Funding Sources Total</b>		<b>5,075,000</b>	<b>591,000</b>	<b>(4,484,000)</b>
<b>Expenditures</b>				
127- -58836-454- -	American Rescue Plan Act Grant - TDEC - Water And Sewer	5,000,000	591,000	(4,409,000)
127- -58836-599- -	American Rescue Plan Act Grant - TDEC - Other Charges	75,000	-	(75,000)
<b>Expenditures Total</b>		<b>5,075,000</b>	<b>591,000</b>	<b>(4,484,000)</b>

Fund Totals:

- - -

Fund 128  
 Special Revenue - Hospital  
 2026-2027 Budget

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GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance - Original vs. Requested
<b>Funding Sources</b>				
128- -34645- - -	Committed For Other Operations	(846,502)	(846,502)	-
128- -44110- - -	Interest Earned	4,000	4,000	-
128- -44120- - -	Lease/Rentals/PPP	852,002	852,002	-
<b>Funding Sources Total</b>		<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Expenditures</b>				
128- -52900-510- -	Other Finance - Trustee's Commission	9,500	9,500	-
<b>Expenditures Total</b>		<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Fund Totals:</b>		<b>-</b>	<b>-</b>	<b>-</b>

**Fund 131**  
**Highway Fund**  
**Fiscal Year 2026-2027**

Typ GL Account	Description	2025 - 2026		Requested Budget	Variance – Requested vs. Original Budget
		Original	Budget		
<b>Funding Sources</b>					
131- -34550- - -	Restricted for Highway/Public Works	1,125,453		240,756	(884,697)
131- -34650- - -	Committed for Highways/Public Works	-		-	
131- -34651- - -	Committed for Highway Paving	-		-	
131- -34750- - -	Assigned for Highways/Public Works	-		-	
131- -39000- - -	Unassigned	-		-	
131- -40110- - -	Current Property Tax	3,149,250		3,511,200	361,950
131- -40120- - -	Trustee's Collections - Prior Year	50,000		50,000	-
131- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	50,000		50,000	-
131- -40140- - -	Interest And Penalty	11,000		11,000	-
131- -40150- - -	Pick-Up Taxes	3,000		3,000	-
131- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	10,000		10,000	-
131- -40320- - -	Bank Excise Tax	10,000		10,000	-
131- -43190- - -	Other General Service Charges	55,000		55,000	-
131- -46420- - -	State Aid Program	350,000		350,000	-
131- -46920- - -	Gasoline And Motor Fuel Tax	1,600,000		2,000,000	400,000
131- -46925- - -	Hybrid/Electric Vehicle Registration Fee	7,000		7,000	-
131- -46930- - -	Petroleum Special Tax	36,000		36,000	-
131- -49700- - -	Insurance Recovery	-		-	-
<b>Funding Sources Total</b>		<b>6,456,703</b>		<b>6,333,956</b>	<b>(122,747)</b>
<b>Expenditures</b>					
131- -61000-101- -	Administration - County Official/Administrative Officer	121,395		124,586	3,191
131- -61000-119- -	Administration - Accountants/Bookkeepers	62,306		68,326	6,020
131- -61000-162- -	Administration - Clerical Personnel	40,252		45,655	5,403
131- -61000-186- -	Administration - Longevity Pay	2,200		2,300	100
131- -61000-191- -	Administration - Board And Committee Members Fees	17,520		17,520	-
131- -61000-201- -	Administration - Social Security	15,230		16,150	920
131- -61000-204- -	Administration - State Retirement	26,804		28,423	1,619
131- -61000-206- -	Administration - Life Insurance	231		231	-
131- -61000-207- -	Administration - Medical Insurance	31,715		34,172	2,457
131- -61000-208- -	Administration - Dental Insurance	240		240	-
131- -61000-210- -	Administration - Unemployment Compensation	2,437		2,584	147
131- -61000-212- -	Administration - Employer Medicare Liability	3,656		3,876	220
131- -61000-307- -	Administration - Communication	13,400		13,400	-
131- -61000-317- -	Administration - Data Processing Services	776		776	-
131- -61000-320- -	Administration - Dues And Memberships	3,504		3,504	-
131- -61000-331- -	Administration - Legal Services	200		200	-
131- -61000-332- -	Administration - Legal Notices, Recording And Court Costs	500		500	-
131- -61000-348- -	Administration - Postal Charges	500		500	-
131- -61000-355- -	Administration - Travel	500		500	-
131- -61000-399- -	Administration - Other Contracted Services	5,920		5,920	-
131- -61000-435- -	Administration - Office Supplies	2,800		2,800	-
131- -61000-599- -	Administration - Other Charges	6,996		6,996	-
131- -61000-719- -	Administration - Office Equipment	750		750	-
131- -62000-149- -	Highway And Bridge Maintenance - Laborers	1,245,483		1,308,565	63,082
131- -62000-169- -	Highway And Bridge Maintenance - Part-Time Personnel	27,631		29,583	1,952
131- -62000-186- -	Highway And Bridge Maintenance - Longevity Pay	20,700		21,200	500
131- -62000-187- -	Highway And Bridge Maintenance - Overtime Pay	117,414		150,000	32,586
131- -62000-201- -	Highway And Bridge Maintenance - Social Security	88,202		94,335	6,133
131- -62000-204- -	Highway And Bridge Maintenance - State Retirement	152,196		162,775	10,579
131- -62000-206- -	Highway And Bridge Maintenance - Life Insurance	2,114		2,226	112
131- -62000-207- -	Highway And Bridge Maintenance - Medical Insurance	343,190		378,885	35,695
131- -62000-208- -	Highway And Bridge Maintenance - Dental Insurance	5,267		5,746	479
131- -62000-210- -	Highway And Bridge Maintenance - Unemployment Compensation	14,113		15,094	981
131- -62000-212- -	Highway And Bridge Maintenance - Employer Medicare Liability	21,169		22,641	1,472

Typ	GL Account	Description	2025 - 2026		Requested Budget	Variance – Requested vs. Original Budget
			Original	Budget		
E	131- -62000-351- -	Highway And Bridge Maintenance - Rentals	6,000	6,000	6,000	-
	131- -62000-405- -	Highway And Bridge Maintenance - Asphalt-Liquid	575,000	650,000	650,000	75,000
	131- -62000-436- -	Highway And Bridge Maintenance - Other Road Materials	50,000	50,000	50,000	-
	131- -62000-440- -	Highway And Bridge Maintenance - Pipe-Metal	25,000	25,000	25,000	-
	131- -62000-443- -	Highway And Bridge Maintenance - Road Signs	20,000	20,000	20,000	-
	131- -62000-444- -	Highway And Bridge Maintenance - Salt	10,000	10,000	10,000	-
	131- -62000-451- -	Highway And Bridge Maintenance - Uniforms	20,000	22,000	22,000	2,000
	131- -62000-499- -	Highway And Bridge Maintenance - Other Supplies And Materials	15,250	15,250	15,250	-
	131- -62000-790- -	Highway And Bridge Maintenance - Other Equipment	500,000	-	-	(500,000)
	131- -63100-142- -	Operation And Maintenance Of Equipment - Mechanic(s)	266,743	273,075	273,075	6,332
	131- -63100-186- -	Operation And Maintenance Of Equipment - Longevity Pay	3,600	4,200	4,200	600
	131- -63100-187- -	Operation And Maintenance Of Equipment - Overtime Pay	37,884	40,000	40,000	2,116
	131- -63100-201- -	Operation And Maintenance Of Equipment - Social Security	19,265	19,830	19,830	565
	131- -63100-204- -	Operation And Maintenance Of Equipment - State Retirement	33,905	34,901	34,901	996
	131- -63100-206- -	Operation And Maintenance Of Equipment - Life Insurance	462	358	358	(104)
	131- -63100-207- -	Operation And Maintenance Of Equipment - Medical Insurance	66,054	56,952	56,952	(9,102)
	131- -63100-208- -	Operation And Maintenance Of Equipment - Dental Insurance	958	719	719	(239)
	131- -63100-210- -	Operation And Maintenance Of Equipment - Unemployment Compensation	3,083	3,173	3,173	90
	131- -63100-212- -	Operation And Maintenance Of Equipment - Employer Medicare Liability	4,624	4,760	4,760	136
	131- -63100-336- -	Operation And Maintenance Of Equipment - Maintenance And Repair Services-Equipment	250,000	270,000	270,000	20,000
	131- -63100-412- -	Operation And Maintenance Of Equipment - Diesel Fuel	102,200	102,200	102,200	-
	131- -63100-425- -	Operation And Maintenance Of Equipment - Gasoline	156,000	156,000	156,000	-
	131- -63100-433- -	Operation And Maintenance Of Equipment - Lubricants	40,000	40,000	40,000	-
	131- -63100-434- -	Operation And Maintenance Of Equipment - Natural Gas	95,977	95,977	95,977	-
	131- -63100-450- -	Operation And Maintenance Of Equipment - Tires And Tubes	32,040	32,040	32,040	-
	131- -63100-454- -	Operation And Maintenance Of Equipment - Water And Sewer	833	833	833	-
	131- -63100-499- -	Operation And Maintenance Of Equipment - Other Supplies And Materials	16,680	16,680	16,680	-
	131- -63100-790- -	Operation And Maintenance Of Equipment - Other Equipment	186,895	200,000	200,000	13,105
	131- -63400-149- -	Quarry Operations - Laborers	364,298	418,069	418,069	53,771
	131- -63400-186- -	Quarry Operations - Longevity Pay	5,100	6,100	6,100	1,000
	131- -63400-187- -	Quarry Operations - Overtime Pay	46,678	79,000	79,000	32,322
	131- -63400-201- -	Quarry Operations - Social Security	26,005	31,449	31,449	5,444
	131- -63400-204- -	Quarry Operations - State Retirement	45,769	55,349	55,349	9,580
	131- -63400-206- -	Quarry Operations - Life Insurance	615	846	846	231
	131- -63400-207- -	Quarry Operations - Medical Insurance	93,407	141,704	141,704	48,297
	131- -63400-208- -	Quarry Operations - Dental Insurance	1,676	2,155	2,155	479
	131- -63400-210- -	Quarry Operations - Unemployment Compensation	4,161	5,032	5,032	871
	131- -63400-212- -	Quarry Operations - Employer Medicare Liability	6,242	7,548	7,548	1,306
	131- -63400-321- -	Quarry Operations - Engineering Services	7,050	10,000	10,000	2,950
	131- -63400-323- -	Quarry Operations - Explosive And Drilling Services	80,000	80,000	80,000	-
	131- -63400-336- -	Quarry Operations - Maintenance And Repair Services-Equipment	50,000	50,000	50,000	-
	131- -63400-415- -	Quarry Operations - Electricity	220,724	220,724	220,724	-
	131- -63400-599- -	Quarry Operations - Other Charges	25,000	25,000	25,000	-
	131- -63400-790- -	Quarry Operations - Other Equipment	100,000	-	-	(100,000)
	131- -63500-336- -	Asphalt Plant Operations - Maintenance And Repair Services-Equipment	30,000	30,000	30,000	-
	131- -63500-399- -	Asphalt Plant Operations - Other Contracted Services	2,600	2,600	2,600	-
	131- -63500-524- -	Asphalt Plant Operations - Staff Development	-	1,800	1,800	1,800

Typ	GL Account	Description	2025 - 2026		Requested Budget	Variance – Requested vs. Original Budget
			Original	Budget		
E	131- -65000-502- -	Other Charges - Building And Contents Insurance	16,537		39,894	23,357
	131- -65000-506- -	Other Charges - Liability Insurance	17,099		40,439	23,340
	131- -65000-510- -	Other Charges - Trustee's Commission	94,878		108,000	13,122
	131- -65000-511- -	Other Charges - Vehicle And Equipment Insurance	40,973		74,120	33,147
	131- -66000-513- -	Employee Benefits - Workman's Compensation Insurance	150,467		91,560	(58,907)
	131- -68000-705- -	Capital Outlay - Bridge Construction	91,660		91,660	-
<b>Expenditures Total</b>			<b>6,456,703</b>		<b>6,333,956</b>	<b>(122,747)</b>

Fund Totals

- - -

Fund 151  
Debt Service  
2026-2027 Proposed Budget

Type	GL Account	Description	2025 - 2026		Variance -- Requested vs Original
			Original Budget	Requested Budget	
<b>Funding Sources</b>					
	151- -34680- - -	Committed for Debt Service	11,697,816	(101,223)	(11,799,039)
	151- -34680- -2021A-	Committed for Debt Service - 2021A	-	(1,680,000)	(1,680,000)
	151- -34680- -RZED-	Committed for Debt Service - RZED	(1,175,000)	-	1,175,000
	151- -40110- - -	Current Property Tax	2,180,250	1,755,600	(424,650)
	151- -40120- - -	Trustee's Collections - Prior Year	57,670	57,670	-
	151- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	50,369	50,369	-
	151- -40140- - -	Interest And Penalty	11,737	11,737	-
	151- -40150- - -	Pick-Up Taxes	1,000	1,000	-
	151- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	5,000	5,000	-
	151- -40210- - -	Local Option Sales Tax	2,121,225	2,174,256	53,031
	151- -40240- - -	Wheel Tax	1,150,000	1,150,000	-
	151- -40285- - -	Adequate Facilities/Development Tax	350,000	350,000	-
	151- -40320- - -	Bank Excise Tax	5,000	5,000	-
	151- -44110- - -	Interest Earned	225,000	225,000	-
	151- -44990- - -	Other Local Revenues	927,975	930,275	2,300
	151- -47715- - -	Tax Credit Bond Rebate	410,148	337,641	(72,507)
	151- -49800- -LFILL-	Transfers In - LandFill	167,660	129,223	(38,437)
	151- -49800- -QSCB -	Transfers In - QSCB - Qualified School Construction Bond, 2010	476,664	476,664	-
<b>Funding Sources Total</b>			<b>18,662,514</b>	<b>5,878,212</b>	<b>(12,784,302)</b>
<b>Expenditures</b>					
	151- -82110-601- -	General Government - Principal On Bonds	575,000	590,000	15,000
	151- -82130-601- -	Education - Principal On Bonds	2,495,000	2,575,000	80,000
	151- -82130-612-QSCB -	Education - Principal On Other Loans - QSCB - Qualified School Construction Bond, 2010	661,112	726,190	65,078
	151- -82210-603- -	General Government - Interest On Bonds	354,325	340,276	(14,049)
	151- -82230-603- -	Education - Interest On Bonds	1,387,431	969,617	(417,814)
	151- -82230-613-QSCB -	Education - Interest On Other Loans - QSCB - Qualified School Construction Bond, 2010	513,646	513,645	(1)
	151- -82310-510- -	General Government - Trustee's Commission	150,000	150,000	-
	151- -82310-699- -	General Government - Other Debt Service	17,500	5,000	(12,500)
	151- -82310-699-QSCB -	General Government - Other Debt Service - QSCB - Qualified School Construction Bond, 2010	8,500	8,484	(16)
	151- -99100-590- -	Transfers Out - Transfers To Other Funds	12,500,000	-	(12,500,000)
<b>Expenditures Total</b>			<b>18,662,514</b>	<b>5,878,212</b>	<b>(12,784,302)</b>
<b>Fund Totals:</b>			-	-	-

**Jefferson County Proposed Budget**  
**Debt Service Detail**  
**2026-2027**

**Debt Service -**  
**Fund 151**

			<b>Remaining</b>	<b>2026-2027</b>
<b>ACCT</b>	<b>Principal</b>		<b>Principal</b>	<b>Principal</b>
82130-601	GOB Series 2020A - Schools		10,900,000	920,000
82130-601	GOB Series 2021A - Schools		5,075,000	455,000
82130-601	GOB Series 2026 - Schools		11,800,000	1,200,000
82130-612-QSCB	QSCB Series 2010 - Schools		788,515	726,190
	Schools		28,563,515	3,301,190
82110-601	GOB Series 2020B - Nursing Home		7,065,000	205,000
82110-601	GOB Series 2021B - Nursing Home		3,980,000	330,000
82110-601	GOB Series 2022 - Nursing Home		1,845,000	55,000
	Nursing Home		12,890,000	590,000
	<b>Total Principal</b>		<b>41,453,515</b>	<b>3,891,190</b>
				<b>2026-2027</b>
<b>ACCT</b>	<b>Interest</b>		<b>Rate</b>	<b>Interest</b>
82230-603	GOB Series 2020A - Schools	F	5.00%	320,319
82230-603	GOB Series 2021A - Schools	F	3.00%	105,598
82230-603	GOB Series 2026 - Schools	F	3.00%	544,000
82230-613-QSCB	QSCB Series 2010 - Schools	F	4.80%	513,646
82210-603	GOB Series 2020B - Nursing Home	F	3.00%	211,950
82210-603	GOB Series 2021B - Nursing Home	F	2.00%	72,975
82210-603	GOB Series 2022 - Nursing Home	F	3.00%	55,350
	<b>Total Interest</b>		<b>3.40%</b>	<b>1,823,838</b>
	<b>Misc</b>			
82310-510	General Gov. - Trustee's Commission			150,000
82310-699	Admin Cost			4,998
82310-699-QSCB	QSCB - Admin Cost (State Fees)			8,486
	<b>Total Debt Service Expense</b>			<b>5,878,512</b>

**JEFFERSON COUNTY, TENNESSEE**  
**Excludes Nursing Home Debt**

Summary  
of  
Outstanding Debt

For Fiscal Year Beginning July 1, 2026

Prepared By:

**Cumberland Securities Company, Inc.**

Independent Registered Municipal Advisors

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Knoxville, Tennessee 37933

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CUMBERLAND SECURITIES

SINCE 1931

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### Risk Disclosures:

Fixed Rate Bonds		
Material Risk Consideration	Description of Risk	Potential Consequences
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents	<ul style="list-style-type: none"> <li>Range of available remedies may be brought against Issuer (e.g. forcing issuer to raise taxes or rates)</li> <li>Credit ratings negatively impacted</li> <li>Access to capital markets impaired</li> <li>Possibility of receivership or bankruptcy for certain issuers</li> </ul>
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	<ul style="list-style-type: none"> <li>Inability to refinance at lower interest rates</li> </ul>
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none"> <li>Inability to refinance at lower interest rates</li> </ul>
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	<ul style="list-style-type: none"> <li>Negative arbitrage resulting in a higher cost of funds</li> </ul>
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	<ul style="list-style-type: none"> <li>Increase in debt service costs retroactively to date of issuance</li> <li>Possible mandatory redemption of bonds affected</li> <li>Risk of IRS Audit</li> <li>Difficulty in refinancing the bonds</li> <li>Access to tax-exempt market impacted</li> <li>Difficulty in issuing future tax-exempt debt</li> </ul>

Variable Rate Demand Bonds ("VRDB") / Floating Rate Notes ("FRN") / Bank Index Loan ("Index") / "Put Loan" (e.g. Fixed Rate for Five (5) Years, then Rate Resets to New Rate)		
Material Risk Consideration	Description of Risk (Type of Debt Risk Applicable to)	Potential Consequences
Interest Rate Risk	Possibility that the interest rate may increase on an interest reset date (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service cost (up to maximum rate)</li> <li>Lower debt service coverage</li> <li>Lower cash reserves</li> </ul>
Index Risk	Possibility that the method of determining the index (LIBOR or SIFMA) could change Indices may be affected by factors unrelated to FRN's/Index Loan or the tax-exempt market (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs</li> <li>Lower debt service coverage</li> <li>Lower cash reserves</li> <li>Provision should be made for alternate mechanism to determine rate</li> </ul>
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues)</li> <li>Credit ratings negatively impacted</li> <li>Default could impact remarketing which could cause increase in debt service costs</li> <li>Access to capital markets impaired</li> </ul>
Issuer Ratings Downgrade Risk	Possibility that a downgrade of the issuer's rating(s) may result in optional tenders or an increase in fees payable to the bank providing the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Ratings change could impact remarketing which could cause an increase in debt service cost</li> <li>Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketing, resulting in Bank Bonds (VRDB)	<ul style="list-style-type: none"> <li>Increase in debt service costs due to higher bank bond rate and accelerated principle repayment</li> <li>May be required to refinance or term out the VRDO's</li> <li>Inability to refinance or possibly higher interest rates</li> </ul>
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDO's defaults in its obligations under the liquidity facility (VRDB)	<ul style="list-style-type: none"> <li>Issuer required to repay principal and accrued interest if Issuer is not able to refinance</li> <li>Increase in debt service costs</li> </ul>
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	<ul style="list-style-type: none"> <li>Ratings change could impact remarketing which could cause an increase in debt service cost</li> </ul>
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Hard Put: must repay principal and accrued interest or Event of Default</li> <li>Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate</li> <li>Increase in debt service costs upon any refinancing</li> <li>Inability to refinance or possibly higher interest rates</li> </ul>
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs</li> <li>Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Reinvestment Risk	Possibility that the issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Negative arbitrage resulting in higher cost of funds</li> </ul>
Remarketing Risk	Possibility that the remarketing agent does not perform its duties in a satisfactory manner or may resign or cease its remarketing efforts (VRDB)	<ul style="list-style-type: none"> <li>Higher interest rates</li> <li>Difficulty remarketing the VRDO's</li> <li>May require appointment of a successor remarketing agent</li> </ul>
Renewal Risk	Possibility that the facility or loan will not be extended for a successive commitment period or not be replaced at a reasonable cost (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance</li> <li>Increase in debt service costs</li> </ul>
Tax Compliance Risk	For tax exempt bonds, possibility that failure to comply with tax related covenants result in the bonds becoming taxable obligations (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs retroactively to date of issuance</li> <li>Possible mandatory redemption of bonds affected</li> <li>Risk of IRS audit</li> <li>Difficulty in refinancing the bonds</li> <li>Access to tax exempt market impacted</li> <li>Difficulty in issuing future tax-exempt debt</li> </ul>

**Jefferson County, Tennessee**

**Summary of Debt**

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**\$10,595,000**  
 Jefferson County, Tennessee  
 General Obligation Loan, Series 2010  
 Qualified School Construction Bonds - Monthly Payments

**Estimated Debt Service**

Date	Principal	Coupon	Gross Interest	Gross Total	Estimated Rebate	State Fees	Estimated Total Principal and State Fees (Net of Rebate)
06/30/2026	-	-	-		-	-	-
06/30/2027	726,189.63	4.848%	513,645.60	1,239,835.23	(476,663.12)	8,475.96	771,648.07
06/30/2028	62,325.00	4.848%	256,822.80	319,147.80	(238,331.56)	2,118.99	82,935.23
<b>Total</b>	<b>\$788,514.63</b>		<b>\$770,468.40</b>	<b>\$1,558,983.03</b>	<b>(714,994.68)</b>	<b>\$10,594.95</b>	<b>\$854,583.30</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	6/01/2027
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	4.8480000%
Average Life.....	1.079 Years

**\$15,225,000**  
 Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2020A  
 Original True Interest Cost (TIC) - 1.9459%

**Debt Service**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2026	-	-	-	-	-
12/01/2026	-	-	160,159.38	160,159.38	-
06/01/2027	920,000.00	5.000%	160,159.38	1,080,159.38	1,240,318.76
12/01/2027	-	-	137,159.38	137,159.38	-
06/01/2028	970,000.00	5.000%	137,159.38	1,107,159.38	1,244,318.76
12/01/2028	-	-	112,909.38	112,909.38	-
06/01/2029	1,015,000.00	5.000%	112,909.38	1,127,909.38	1,240,818.76
12/01/2029	-	-	87,534.38	87,534.38	-
06/01/2030	1,065,000.00	3.000%	87,534.38	1,152,534.38	1,240,068.76
12/01/2030	-	-	71,559.38	71,559.38	-
06/01/2031	1,100,000.00	2.000%	71,559.38	1,171,559.38	1,243,118.76
12/01/2031	-	-	60,559.38	60,559.38	-
06/01/2032	1,120,000.00	2.000%	60,559.38	1,180,559.38	1,241,118.76
12/01/2032	-	-	49,359.38	49,359.38	-
06/01/2033	1,145,000.00	2.000%	49,359.38	1,194,359.38	1,243,718.76
12/01/2033	-	-	37,909.38	37,909.38	-
06/01/2034	1,165,000.00	2.000%	37,909.38	1,202,909.38	1,240,818.76
12/01/2034	-	-	26,259.38	26,259.38	-
06/01/2035	1,185,000.00	2.125%	26,259.38	1,211,259.38	1,237,518.76
12/01/2035	-	-	13,668.75	13,668.75	-
06/01/2036	1,215,000.00	2.250%	13,668.75	1,228,668.75	1,242,337.50
<b>Total</b>	<b>\$10,900,000.00</b>	<b>-</b>	<b>\$1,514,156.34</b>	<b>\$12,414,156.34</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	12/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	2.4212942%
Weighted Average Maturity.....	5.737 Years

**\$6,350,000**  
 Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2021A  
 Original True Interest Cost (TIC) - 1.4398%

**Debt Service**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2026	-	-	-	-	-
12/01/2026	-	-	52,798.75	52,798.75	-
06/01/2027	455,000.00	3.000%	52,798.75	507,798.75	-
06/30/2027	-	-	-	-	560,597.50
12/01/2027	-	-	45,973.75	45,973.75	-
06/01/2028	470,000.00	3.000%	45,973.75	515,973.75	-
06/30/2028	-	-	-	-	561,947.50
12/01/2028	-	-	38,923.75	38,923.75	-
06/01/2029	480,000.00	3.000%	38,923.75	518,923.75	-
06/30/2029	-	-	-	-	557,847.50
12/01/2029	-	-	31,723.75	31,723.75	-
06/01/2030	495,000.00	2.000%	31,723.75	526,723.75	-
06/30/2030	-	-	-	-	558,447.50
12/01/2030	-	-	26,773.75	26,773.75	-
06/01/2031	505,000.00	2.000%	26,773.75	531,773.75	-
06/30/2031	-	-	-	-	558,547.50
12/01/2031	-	-	21,723.75	21,723.75	-
06/01/2032	515,000.00	2.000%	21,723.75	536,723.75	-
06/30/2032	-	-	-	-	558,447.50
12/01/2032	-	-	16,573.75	16,573.75	-
06/01/2033	525,000.00	1.500%	16,573.75	541,573.75	-
06/30/2033	-	-	-	-	558,147.50
12/01/2033	-	-	12,636.25	12,636.25	-
06/01/2034	535,000.00	1.500%	12,636.25	547,636.25	-
06/30/2034	-	-	-	-	560,272.50
12/01/2034	-	-	8,623.75	8,623.75	-
06/01/2035	545,000.00	1.550%	8,623.75	553,623.75	-
06/30/2035	-	-	-	-	562,247.50
12/01/2035	-	-	4,400.00	4,400.00	-
06/01/2036	550,000.00	1.600%	4,400.00	554,400.00	-
06/30/2036	-	-	-	-	558,800.00
<b>Total</b>	<b>\$5,075,000.00</b>	<b>-</b>	<b>\$520,302.50</b>	<b>\$5,595,302.50</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	12/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	1.8072334%
Weighted Average Maturity.....	5.673 Years

**\$11,800,000**  
 Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2026  
 Original True Interest Cost (TIC) - 3.00%

**Debt Service**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2026	-	-	-	-	-
12/01/2026	-	-	272,000.00	272,000.00	-
06/01/2027	1,200,000.00	5.000%	272,000.00	1,472,000.00	-
06/30/2027	-	-	-	-	1,744,000.00
12/01/2027	-	-	242,000.00	242,000.00	-
06/01/2028	1,200,000.00	5.000%	242,000.00	1,442,000.00	-
06/30/2028	-	-	-	-	1,684,000.00
12/01/2028	-	-	212,000.00	212,000.00	-
06/01/2029	1,200,000.00	5.000%	212,000.00	1,412,000.00	-
06/30/2029	-	-	-	-	1,624,000.00
12/01/2029	-	-	182,000.00	182,000.00	-
06/01/2030	1,200,000.00	5.000%	182,000.00	1,382,000.00	-
06/30/2030	-	-	-	-	1,564,000.00
12/01/2030	-	-	152,000.00	152,000.00	-
06/01/2031	1,200,000.00	5.000%	152,000.00	1,352,000.00	-
06/30/2031	-	-	-	-	1,504,000.00
12/01/2031	-	-	122,000.00	122,000.00	-
06/01/2032	1,200,000.00	5.000%	122,000.00	1,322,000.00	-
06/30/2032	-	-	-	-	1,444,000.00
12/01/2032	-	-	92,000.00	92,000.00	-
06/01/2033	1,200,000.00	4.000%	92,000.00	1,292,000.00	-
06/30/2033	-	-	-	-	1,384,000.00
12/01/2033	-	-	68,000.00	68,000.00	-
06/01/2034	1,200,000.00	4.000%	68,000.00	1,268,000.00	-
06/30/2034	-	-	-	-	1,336,000.00
12/01/2034	-	-	44,000.00	44,000.00	-
06/01/2035	1,100,000.00	4.000%	44,000.00	1,144,000.00	-
06/30/2035	-	-	-	-	1,188,000.00
12/01/2035	-	-	22,000.00	22,000.00	-
06/01/2036	1,100,000.00	4.000%	22,000.00	1,122,000.00	-
06/30/2036	-	-	-	-	1,144,000.00
<b>Total</b>	<b>\$11,800,000.00</b>	<b>-</b>	<b>\$2,816,000.00</b>	<b>\$14,616,000.00</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	12/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	4.3931357%
Weighted Average Maturity.....	5.432 Years

Cumberland Securities Company, Inc.  
 Tennessee Public Finance - SPG

**Jefferson County, Tennessee**  
**Total Combined Outstanding Debt Service**

**Estimated Aggregate Debt Service**

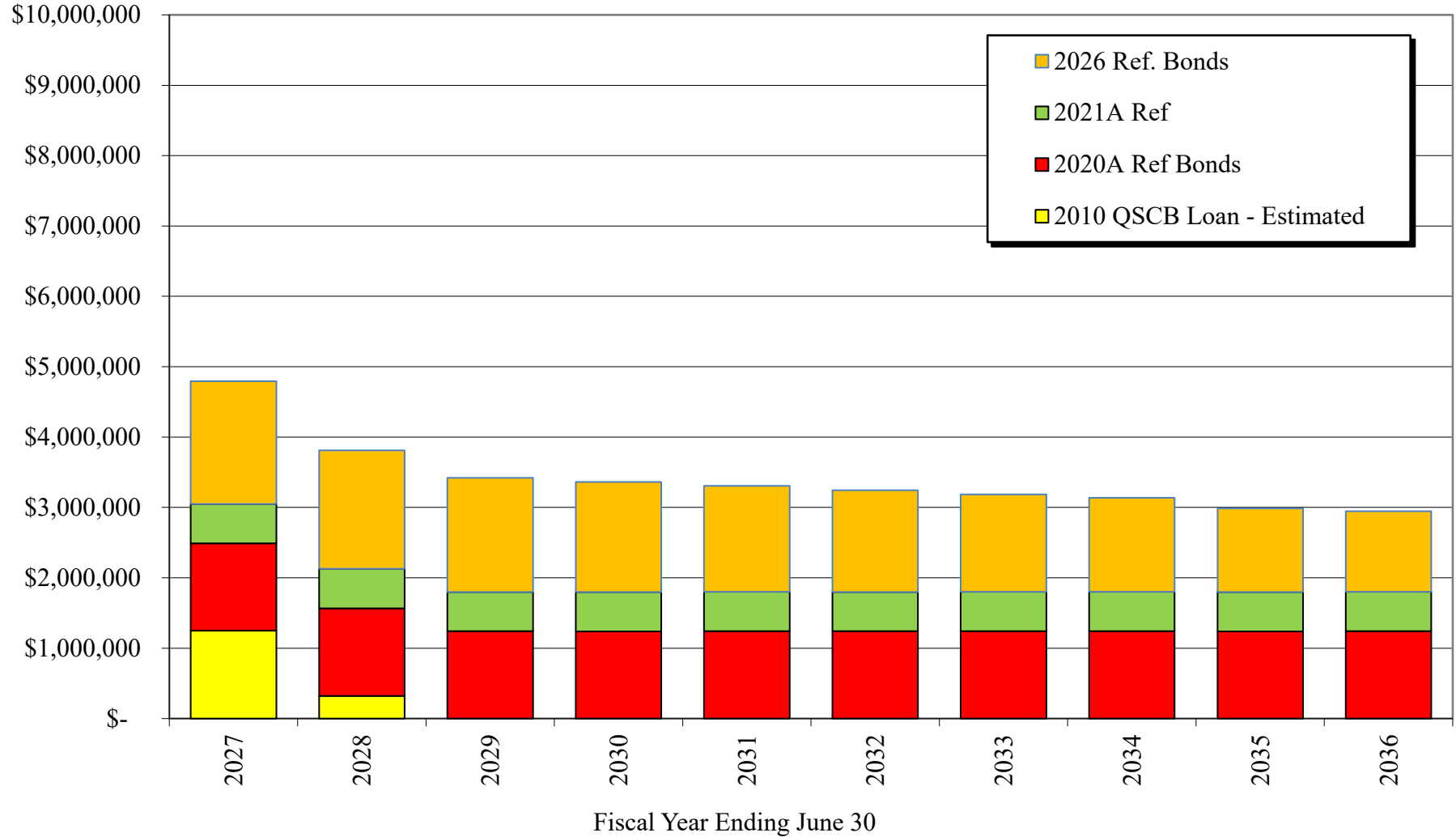
Date	Principal	Interest	Estimated State Fees	Total P+I (Excludes QSCBs Rebates)	Estimated Treasury Rebate on QSCB	Total P+I (Net of QSCBs Rebates)
06/30/2026	-	-	-	-	-	-
06/30/2027	3,301,189.63	1,483,561.86	8,476.00	4,793,227.49	(476,663.12)	4,316,564.37
06/30/2028	2,702,325.00	1,363,911.86	2,122.00	4,068,358.86	(238,331.56)	3,830,027.30
06/30/2029	2,695,000.00	727,666.26	-	3,422,666.26	-	3,422,666.26
06/30/2030	2,760,000.00	602,516.26	-	3,362,516.26	-	3,362,516.26
06/30/2031	2,805,000.00	500,666.26	-	3,305,666.26	-	3,305,666.26
06/30/2032	2,835,000.00	408,566.26	-	3,243,566.26	-	3,243,566.26
06/30/2033	2,870,000.00	315,866.26	-	3,185,866.26	-	3,185,866.26
06/30/2034	2,900,000.00	237,091.26	-	3,137,091.26	-	3,137,091.26
06/30/2035	2,830,000.00	157,766.26	-	2,987,766.26	-	2,987,766.26
06/30/2036	2,865,000.00	80,137.50	-	2,945,137.50	-	2,945,137.50
<b>Total</b>	<b>\$28,563,514.63</b>	<b>\$5,877,750.04</b>	<b>\$10,598.00</b>	<b>\$34,451,862.67</b>	<b>(714,994.68)</b>	<b>\$33,736,867.99</b>

**Par Amounts Of Selected Issues**

2010 QSCB - Principal.....	788,514.63
2020 Ref - 6-1-2028.....	10,900,000.00
2021A - 2015 - 6-1-2029.....	5,075,000.00
2026 - Estimated.....	11,900,000.00
<b>TOTAL.....</b>	<b>28,663,514.63</b>

# Jefferson County, Tennessee

Total Combined Outstanding Debt Service - Excludes Nursing Home and Federal Rebate on QSCB Loan



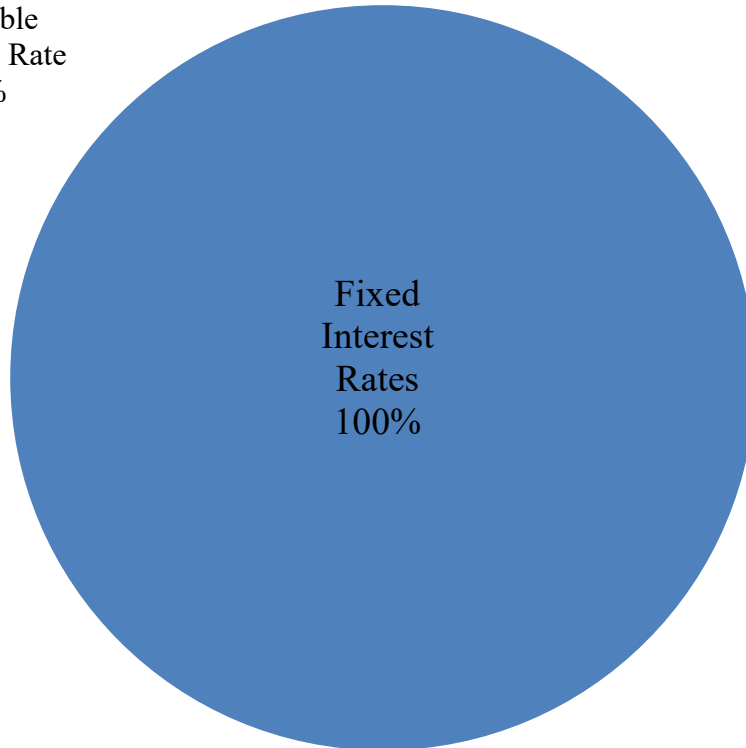
# Jefferson County, Tennessee

## Fixed Rate vs Variable Debt Ratio - Excludes Nursing Home and Landfill and EESI

### Current Ratios

Fixed Interest Rates	\$ 28,563,515	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 28,563,515	

Variable  
Interest Rate  
0%



**\$2,200,000**  
 Jefferson County, Tennessee  
 General Obligation Capital Outlay Notes, Series 2023  
 Landfill

**Debt Service**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2026	-	-	-	-	-
12/01/2026	-	-	37,730.88	37,730.88	-
06/01/2027	158,500.00	3.970%	37,730.88	196,230.88	-
06/30/2027	-	-	-	-	233,961.76
12/01/2027	-	-	34,584.66	34,584.66	-
06/01/2028	164,800.00	3.970%	34,584.66	199,384.66	-
06/30/2028	-	-	-	-	233,969.32
12/01/2028	-	-	31,313.38	31,313.38	-
06/01/2029	171,400.00	3.970%	31,313.38	202,713.38	-
06/30/2029	-	-	-	-	234,026.76
12/01/2029	-	-	27,911.09	27,911.09	-
06/01/2030	178,200.00	3.970%	27,911.09	206,111.09	-
06/30/2030	-	-	-	-	234,022.18
12/01/2030	-	-	24,373.82	24,373.82	-
06/01/2031	185,200.00	3.970%	24,373.82	209,573.82	-
06/30/2031	-	-	-	-	233,947.64
12/01/2031	-	-	20,697.60	20,697.60	-
06/01/2032	192,600.00	3.970%	20,697.60	213,297.60	-
06/30/2032	-	-	-	-	233,995.20
12/01/2032	-	-	16,874.49	16,874.49	-
06/01/2033	200,300.00	3.970%	16,874.49	217,174.49	-
06/30/2033	-	-	-	-	234,048.98
12/01/2033	-	-	12,898.53	12,898.53	-
06/01/2034	208,200.00	3.970%	12,898.53	221,098.53	-
06/30/2034	-	-	-	-	233,997.06
12/01/2034	-	-	8,765.76	8,765.76	-
06/01/2035	216,500.00	3.970%	8,765.76	225,265.76	-
06/30/2035	-	-	-	-	234,031.52
12/01/2035	-	-	4,468.24	4,468.24	-
06/01/2036	225,100.00	3.970%	4,468.24	229,568.24	-
06/30/2036	-	-	-	-	234,036.48
<b>Total</b>	<b>\$1,900,800.00</b>	<b>-</b>	<b>\$439,236.90</b>	<b>\$2,340,036.90</b>	<b>-</b>

**Date And Term Structure**

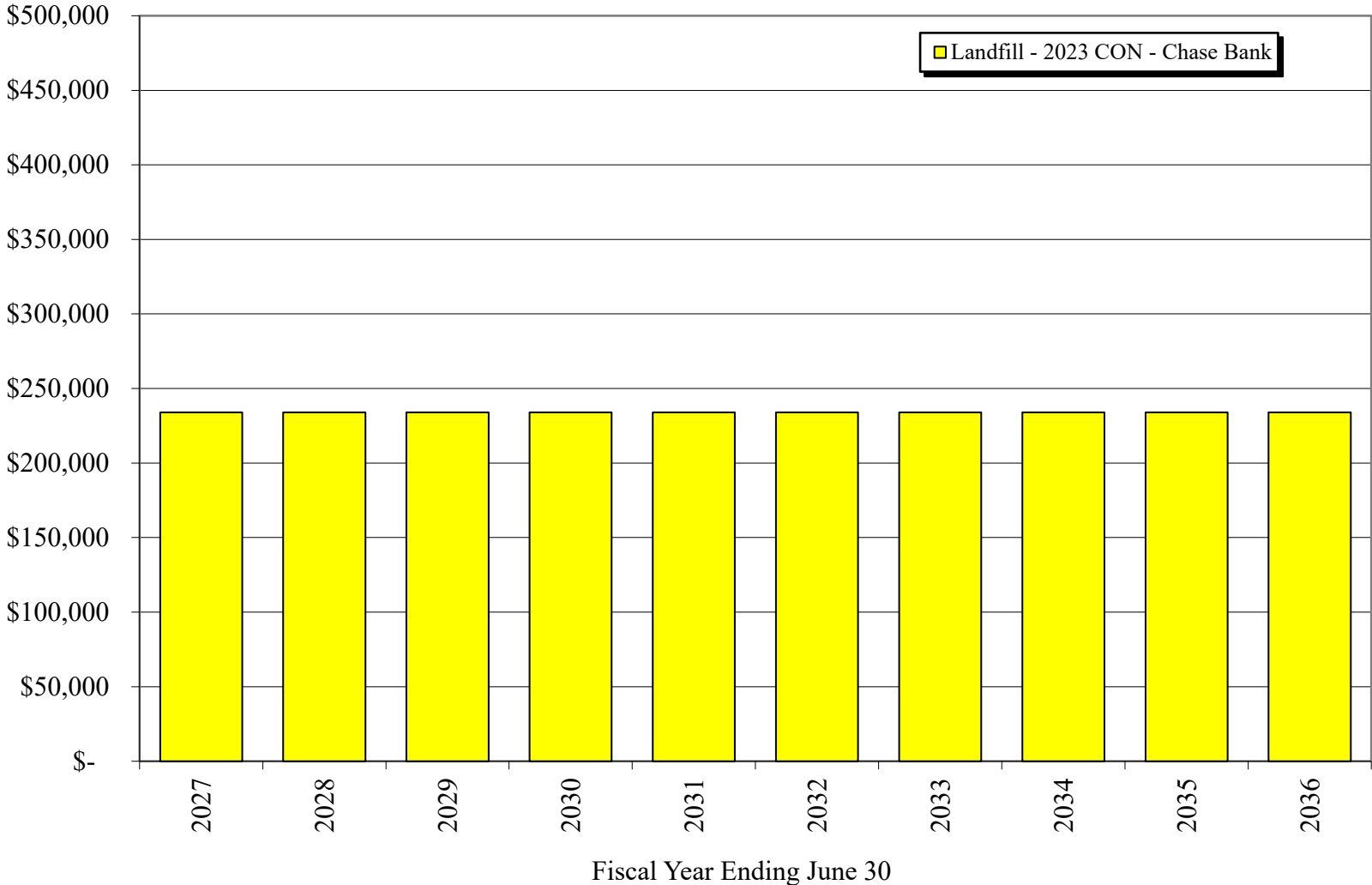
Dated.....	6/01/2026
First Coupon Date.....	12/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	3.9700006%
Weighted Average Maturity.....	5.821 Years

# Jefferson County, Tennessee

## Total Combined Outstanding Landfill Debt Service - Landfill Only



**\$2,094,708**  
 Jefferson County, Tennessee  
 EESI Loan, Series 450-002  
 Estimated

Estimated Debt Service

Date	Principal	Coupon	Interest	Total P+I
06/30/2027	171,216.00	0.500%	8,592.00	179,808.00
06/30/2028	172,080.00	0.500%	7,728.00	179,808.00
06/30/2029	172,944.00	0.500%	6,864.00	179,808.00
06/30/2030	173,808.00	0.500%	6,000.00	179,808.00
06/30/2031	174,672.00	0.500%	5,136.00	179,808.00
06/30/2032	175,548.00	0.500%	4,260.00	179,808.00
06/30/2033	176,436.00	0.500%	3,372.00	179,808.00
06/30/2034	177,312.00	0.500%	2,496.00	179,808.00
06/30/2035	178,200.00	0.500%	1,608.00	179,808.00
06/30/2036	179,100.00	0.500%	708.00	179,808.00
06/30/2037	59,924.00	0.500%	31.00	59,955.00
<b>Total</b>	<b>\$1,811,240.00</b>	<b>-</b>	<b>\$46,795.00</b>	<b>\$1,858,035.00</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	7/01/2026
Frequency of Interest Payments.....	12 Per Year
First Serial Maturity Date.....	7/01/2026

**Yield Statistics**

Average Coupon.....	0.5000000%
Weighted Average Maturity.....	5.252 Years

# JEFFERSON COUNTY, TENNESSEE

## Nursing Home

### Summary of Outstanding Debt

For Fiscal Year Beginning July 1, 2026

Prepared By:

**Cumberland Securities Company, Inc.**

Independent Registered Municipal Advisors

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Knoxville, Tennessee 37933

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CUMBERLAND SECURITIES

SINCE 1931

\* May not include all outstanding notes and leases, if any

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### Risk Disclosures:

Fixed Rate Bonds		
Material Risk Consideration	Description of Risk	Potential Consequences
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents	<ul style="list-style-type: none"> <li>Range of available remedies may be brought against Issuer (e.g. forcing issuer to raise taxes or rates)</li> <li>Credit ratings negatively impacted</li> <li>Access to capital markets impaired</li> <li>Possibility of receivership or bankruptcy for certain issuers</li> </ul>
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	<ul style="list-style-type: none"> <li>Inability to refinance at lower interest rates</li> </ul>
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none"> <li>Inability to refinance at lower interest rates</li> </ul>
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	<ul style="list-style-type: none"> <li>Negative arbitrage resulting in a higher cost of funds</li> </ul>
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	<ul style="list-style-type: none"> <li>Increase in debt service costs retroactively to date of issuance</li> <li>Possible mandatory redemption of bonds affected</li> <li>Risk of IRS Audit</li> <li>Difficulty in refinancing the bonds</li> <li>Access to tax-exempt market impacted</li> <li>Difficulty in issuing future tax-exempt debt</li> </ul>

Variable Rate Demand Bonds ("VRDB") / Floating Rate Notes ("FRN") / Bank Index Loan ("Index") / "Put Loan" (e.g. Fixed Rate for Five (5) Years, then Rate Resets to New Rate)		
Material Risk Consideration	Description of Risk (Type of Debt Risk Applicable to)	Potential Consequences
Interest Rate Risk	Possibility that the interest rate may increase on an interest reset date (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service cost (up to maximum rate)</li> <li>Lower debt service coverage</li> <li>Lower cash reserves</li> </ul>
Index Risk	Possibility that the method of determining the index (LIBOR or SIFMA) could change Indices may be affected by factors unrelated to FRN's/Index Loan or the tax-exempt market (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs</li> <li>Lower debt service coverage</li> <li>Lower cash reserves</li> <li>Provision should be made for alternate mechanism to determine rate</li> </ul>
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues)</li> <li>Credit ratings negatively impacted</li> <li>Default could impact remarketing which could cause increase in debt service costs</li> <li>Access to capital markets impaired</li> </ul>
Issuer Ratings Downgrade Risk	Possibility that a downgrade of the issuer's rating(s) may result in optional tenders or an increase in fees payable to the bank providing the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Ratings change could impact remarketing which could cause an increase in debt service cost</li> <li>Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketing, resulting in Bank Bonds (VRDB)	<ul style="list-style-type: none"> <li>Increase in debt service costs due to higher bank bond rate and accelerated principle repayment</li> <li>May be required to refinance or term out the VRDO's</li> <li>Inability to refinance or possibly higher interest rates</li> </ul>
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDO's defaults in its obligations under the liquidity facility (VRDB)	<ul style="list-style-type: none"> <li>Issuer required to repay principal and accrued interest if Issuer is not able to refinance</li> <li>Increase in debt service costs</li> </ul>
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	<ul style="list-style-type: none"> <li>Ratings change could impact remarketing which could cause an increase in debt service cost</li> </ul>
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Hard Put: must repay principal and accrued interest or Event of Default</li> <li>Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate</li> <li>Increase in debt service costs upon any refinancing</li> <li>Inability to refinance or possibly higher interest rates</li> </ul>
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs</li> <li>Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Reinvestment Risk	Possibility that the issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Negative arbitrage resulting in higher cost of funds</li> </ul>
Remarketing Risk	Possibility that the remarketing agent does not perform its duties in a satisfactory manner or may resign or cease its remarketing efforts (VRDB)	<ul style="list-style-type: none"> <li>Higher interest rates</li> <li>Difficulty remarketing the VRDO's</li> <li>May require appointment of a successor remarketing agent</li> </ul>
Renewal Risk	Possibility that the facility or loan will not be extended for a successive commitment period or not be replaced at a reasonable cost (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance</li> <li>Increase in debt service costs</li> </ul>
Tax Compliance Risk	For tax exempt bonds, possibility that failure to comply with tax related covenants result in the bonds becoming taxable obligations (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs retroactively to date of issuance</li> <li>Possible mandatory redemption of bonds affected</li> <li>Risk of IRS audit</li> <li>Difficulty in refinancing the bonds</li> <li>Access to tax exempt market impacted</li> <li>Difficulty in issuing future tax-exempt debt</li> </ul>

**Jefferson County, Tennessee**  
**Summary of Debt - Nursing Home**

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**\$7,750,000**

Jefferson County, Tennessee

General Obligation Bonds, Series 2020B

Nursing Home - Original True Interest Cost (TIC) - 2.2379%

## Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2026	-	-	-	-	-
12/01/2026	-	-	105,975.00	105,975.00	-
06/01/2027	205,000.00	3.000%	105,975.00	310,975.00	416,950.00
12/01/2027	-	-	102,900.00	102,900.00	-
06/01/2028	210,000.00	3.000%	102,900.00	312,900.00	415,800.00
12/01/2028	-	-	99,750.00	99,750.00	-
06/01/2029	220,000.00	3.000%	99,750.00	319,750.00	419,500.00
12/01/2029	-	-	96,450.00	96,450.00	-
06/01/2030	225,000.00	3.000%	96,450.00	321,450.00	417,900.00
12/01/2030	-	-	93,075.00	93,075.00	-
06/01/2031	230,000.00	3.000%	93,075.00	323,075.00	416,150.00
12/01/2031	-	-	89,625.00	89,625.00	-
06/01/2032	240,000.00	3.000%	89,625.00	329,625.00	419,250.00
12/01/2032	-	-	86,025.00	86,025.00	-
06/01/2033	245,000.00	3.000%	86,025.00	331,025.00	417,050.00
12/01/2033	-	-	82,350.00	82,350.00	-
06/01/2034	250,000.00	3.000%	82,350.00	332,350.00	414,700.00
12/01/2034	-	-	78,600.00	78,600.00	-
06/01/2035	260,000.00	3.000%	78,600.00	338,600.00	417,200.00
12/01/2035	-	-	74,700.00	74,700.00	-
06/01/2036	270,000.00	3.000%	74,700.00	344,700.00	419,400.00
12/01/2036	-	-	70,650.00	70,650.00	-
06/01/2037	275,000.00	3.000%	70,650.00	345,650.00	416,300.00
12/01/2037	-	-	66,525.00	66,525.00	-
06/01/2038	285,000.00	3.000%	66,525.00	351,525.00	418,050.00
12/01/2038	-	-	62,250.00	62,250.00	-
06/01/2039	290,000.00	3.000%	62,250.00	352,250.00	414,500.00
12/01/2039	-	-	57,900.00	57,900.00	-
06/01/2040	300,000.00	3.000%	57,900.00	357,900.00	415,800.00
12/01/2040	-	-	53,400.00	53,400.00	-
06/01/2041	310,000.00	3.000%	53,400.00	363,400.00	416,800.00
12/01/2041	-	-	48,750.00	48,750.00	-
06/01/2042	320,000.00	3.000%	48,750.00	368,750.00	417,500.00
12/01/2042	-	-	43,950.00	43,950.00	-
06/01/2043	330,000.00	3.000%	43,950.00	373,950.00	417,900.00
12/01/2043	-	-	39,000.00	39,000.00	-
06/01/2044	340,000.00	3.000%	39,000.00	379,000.00	418,000.00
12/01/2044	-	-	33,900.00	33,900.00	-
06/01/2045	350,000.00	3.000%	33,900.00	383,900.00	417,800.00
12/01/2045	-	-	28,650.00	28,650.00	-
06/01/2046	360,000.00	3.000%	28,650.00	388,650.00	417,300.00
12/01/2046	-	-	23,250.00	23,250.00	-
06/01/2047	370,000.00	3.000%	23,250.00	393,250.00	416,500.00
12/01/2047	-	-	17,700.00	17,700.00	-
06/01/2048	380,000.00	3.000%	17,700.00	397,700.00	415,400.00
12/01/2048	-	-	12,000.00	12,000.00	-

**\$7,750,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2020B  
 Nursing Home - Original True Interest Cost (TIC) - 2.2379%

**Debt Service**

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2049	395,000.00	3.000%	12,000.00	407,000.00	419,000.00
12/01/2049	-	-	6,075.00	6,075.00	-
06/01/2050	405,000.00	3.000%	6,075.00	411,075.00	417,150.00
<b>Total</b>	<b>\$7,065,000.00</b>	<b>-</b>	<b>\$2,946,900.00</b>	<b>\$10,011,900.00</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	12/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	13.904 Years

**\$5,535,000**

Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2021B  
 Original True Interest Cost (TIC) - 1.4844%

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Debt Service

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Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2026	-	-	-	-	-
12/01/2026	-	-	36,487.50	36,487.50	-
06/01/2027	330,000.00	2.000%	36,487.50	366,487.50	-
06/30/2027	-	-	-	-	402,975.00
12/01/2027	-	-	33,187.50	33,187.50	-
06/01/2028	335,000.00	2.000%	33,187.50	368,187.50	-
06/30/2028	-	-	-	-	401,375.00
12/01/2028	-	-	29,837.50	29,837.50	-
06/01/2029	340,000.00	2.000%	29,837.50	369,837.50	-
06/30/2029	-	-	-	-	399,675.00
12/01/2029	-	-	26,437.50	26,437.50	-
06/01/2030	350,000.00	2.000%	26,437.50	376,437.50	-
06/30/2030	-	-	-	-	402,875.00
12/01/2030	-	-	22,937.50	22,937.50	-
06/01/2031	355,000.00	2.000%	22,937.50	377,937.50	-
06/30/2031	-	-	-	-	400,875.00
12/01/2031	-	-	19,387.50	19,387.50	-
06/01/2032	365,000.00	2.000%	19,387.50	384,387.50	-
06/30/2032	-	-	-	-	403,775.00
12/01/2032	-	-	15,737.50	15,737.50	-
06/01/2033	370,000.00	1.500%	15,737.50	385,737.50	-
06/30/2033	-	-	-	-	401,475.00
12/01/2033	-	-	12,962.50	12,962.50	-
06/01/2034	375,000.00	1.500%	12,962.50	387,962.50	-
06/30/2034	-	-	-	-	400,925.00
12/01/2034	-	-	10,150.00	10,150.00	-
06/01/2035	380,000.00	1.750%	10,150.00	390,150.00	-
06/30/2035	-	-	-	-	400,300.00
12/01/2035	-	-	6,825.00	6,825.00	-
06/01/2036	385,000.00	1.750%	6,825.00	391,825.00	-
06/30/2036	-	-	-	-	398,650.00
12/01/2036	-	-	3,456.25	3,456.25	-
06/01/2037	395,000.00	1.750%	3,456.25	398,456.25	-
06/30/2037	-	-	-	-	401,912.50
<b>Total</b>	<b>\$3,980,000.00</b>	<b>-</b>	<b>\$434,812.50</b>	<b>\$4,414,812.50</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	12/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	1.7682493%
Weighted Average Maturity.....	6.178 Years

**\$2,000,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2022  
 Nursing Home - TIC - 2.7701%

Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2026	-	-	-	-	-
12/01/2026	-	-	27,675.00	27,675.00	-
06/01/2027	55,000.00	3.000%	27,675.00	82,675.00	110,350.00
12/01/2027	-	-	26,850.00	26,850.00	-
06/01/2028	55,000.00	3.000%	26,850.00	81,850.00	108,700.00
12/01/2028	-	-	26,025.00	26,025.00	-
06/01/2029	60,000.00	3.000%	26,025.00	86,025.00	112,050.00
12/01/2029	-	-	25,125.00	25,125.00	-
06/01/2030	60,000.00	3.000%	25,125.00	85,125.00	110,250.00
12/01/2030	-	-	24,225.00	24,225.00	-
06/01/2031	60,000.00	3.000%	24,225.00	84,225.00	108,450.00
12/01/2031	-	-	23,325.00	23,325.00	-
06/01/2032	65,000.00	3.000%	23,325.00	88,325.00	111,650.00
12/01/2032	-	-	22,350.00	22,350.00	-
06/01/2033	65,000.00	3.000%	22,350.00	87,350.00	109,700.00
12/01/2033	-	-	21,375.00	21,375.00	-
06/01/2034	65,000.00	3.000%	21,375.00	86,375.00	107,750.00
12/01/2034	-	-	20,400.00	20,400.00	-
06/01/2035	70,000.00	3.000%	20,400.00	90,400.00	110,800.00
12/01/2035	-	-	19,350.00	19,350.00	-
06/01/2036	70,000.00	3.000%	19,350.00	89,350.00	108,700.00
12/01/2036	-	-	18,300.00	18,300.00	-
06/01/2037	70,000.00	3.000%	18,300.00	88,300.00	106,600.00
12/01/2037	-	-	17,250.00	17,250.00	-
06/01/2038	75,000.00	3.000%	17,250.00	92,250.00	109,500.00
12/01/2038	-	-	16,125.00	16,125.00	-
06/01/2039	75,000.00	3.000%	16,125.00	91,125.00	107,250.00
12/01/2039	-	-	15,000.00	15,000.00	-
06/01/2040	80,000.00	3.000%	15,000.00	95,000.00	110,000.00
12/01/2040	-	-	13,800.00	13,800.00	-
06/01/2041	80,000.00	3.000%	13,800.00	93,800.00	107,600.00
12/01/2041	-	-	12,600.00	12,600.00	-
06/01/2042	85,000.00	3.000%	12,600.00	97,600.00	110,200.00
12/01/2042	-	-	11,325.00	11,325.00	-
06/01/2043	85,000.00	3.000%	11,325.00	96,325.00	107,650.00
12/01/2043	-	-	10,050.00	10,050.00	-
06/01/2044	90,000.00	3.000%	10,050.00	100,050.00	110,100.00
12/01/2044	-	-	8,700.00	8,700.00	-
06/01/2045	90,000.00	3.000%	8,700.00	98,700.00	107,400.00
12/01/2045	-	-	7,350.00	7,350.00	-
06/01/2046	90,000.00	3.000%	7,350.00	97,350.00	104,700.00
12/01/2046	-	-	6,000.00	6,000.00	-
06/01/2047	95,000.00	3.000%	6,000.00	101,000.00	107,000.00
12/01/2047	-	-	4,575.00	4,575.00	-
06/01/2048	100,000.00	3.000%	4,575.00	104,575.00	109,150.00
12/01/2048	-	-	3,075.00	3,075.00	-

**\$2,000,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2022  
 Nursing Home - TIC - 2.7701%

Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2049	100,000.00	3.000%	3,075.00	103,075.00	106,150.00
12/01/2049	-	-	1,575.00	1,575.00	-
06/01/2050	105,000.00	3.000%	1,575.00	106,575.00	108,150.00
<b>Total</b>	<b>\$1,845,000.00</b>	<b>-</b>	<b>\$764,850.00</b>	<b>\$2,609,850.00</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2026
First Coupon Date.....	12/01/2026
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2027

**Yield Statistics**

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	13.818 Years

**Jefferson County, Tennessee**  
**Total Combined Outstanding Debt Service**

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**Aggregate Debt Service**

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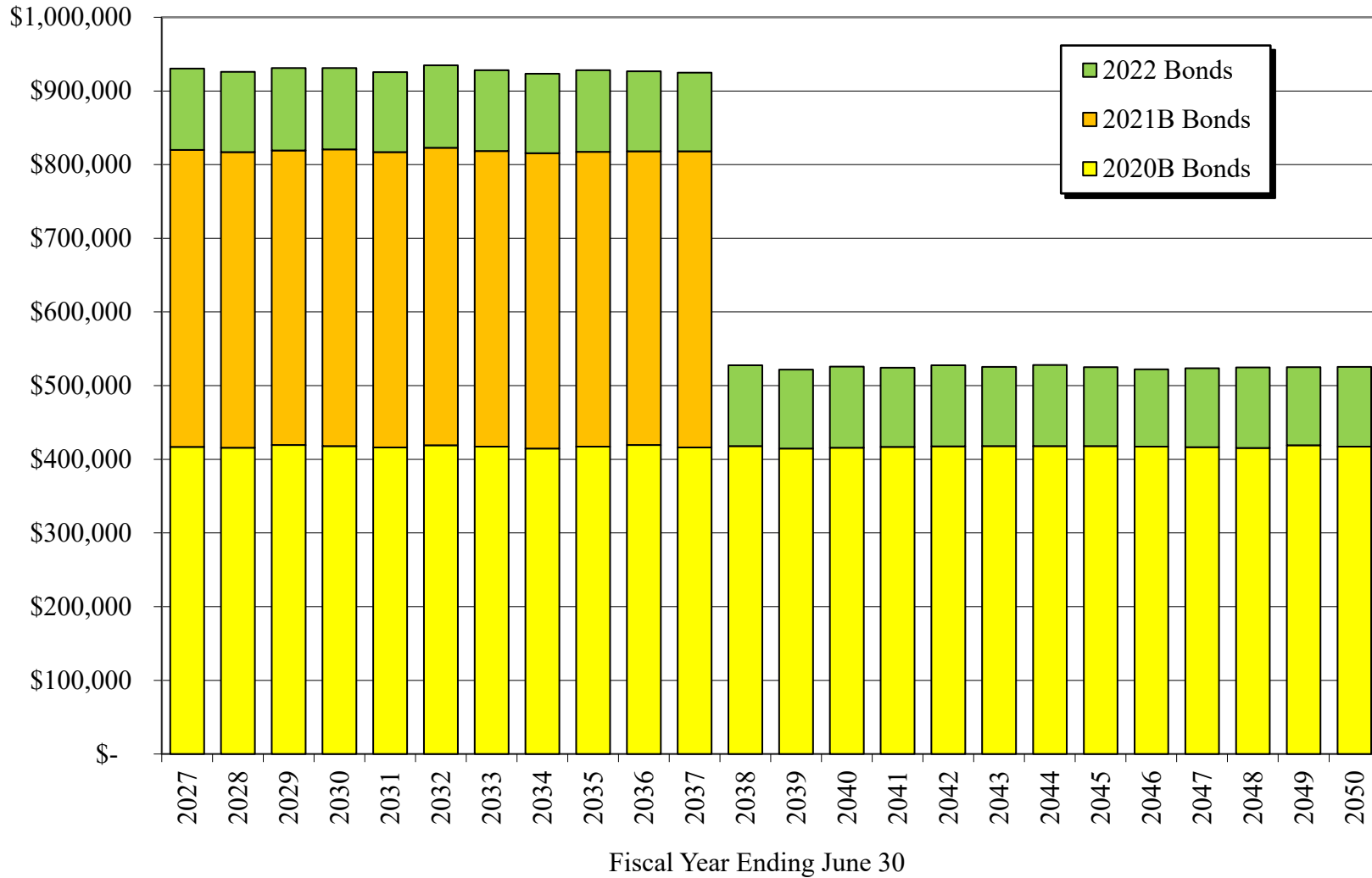
Date	Principal	Interest	Total P+I
06/30/2026	-	-	-
06/30/2027	590,000.00	340,275.00	930,275.00
06/30/2028	600,000.00	325,875.00	925,875.00
06/30/2029	620,000.00	311,225.00	931,225.00
06/30/2030	635,000.00	296,025.00	931,025.00
06/30/2031	645,000.00	280,475.00	925,475.00
06/30/2032	670,000.00	264,675.00	934,675.00
06/30/2033	680,000.00	248,225.00	928,225.00
06/30/2034	690,000.00	233,375.00	923,375.00
06/30/2035	710,000.00	218,300.00	928,300.00
06/30/2036	725,000.00	201,750.00	926,750.00
06/30/2037	740,000.00	184,812.50	924,812.50
06/30/2038	360,000.00	167,550.00	527,550.00
06/30/2039	365,000.00	156,750.00	521,750.00
06/30/2040	380,000.00	145,800.00	525,800.00
06/30/2041	390,000.00	134,400.00	524,400.00
06/30/2042	405,000.00	122,700.00	527,700.00
06/30/2043	415,000.00	110,550.00	525,550.00
06/30/2044	430,000.00	98,100.00	528,100.00
06/30/2045	440,000.00	85,200.00	525,200.00
06/30/2046	450,000.00	72,000.00	522,000.00
06/30/2047	465,000.00	58,500.00	523,500.00
06/30/2048	480,000.00	44,550.00	524,550.00
06/30/2049	495,000.00	30,150.00	525,150.00
06/30/2050	510,000.00	15,300.00	525,300.00
<b>Total</b>	<b>\$12,890,000.00</b>	<b>\$4,146,562.50</b>	<b>\$17,036,562.50</b>

**Par Amounts Of Selected Issues**

NH - 2020B - 6-1-2029.....	7,065,000.00
NH - 2021B - 6-1-2029.....	3,980,000.00
NH - 2022 - 6-1-2029.....	1,845,000.00
<b>TOTAL.....</b>	<b>12,890,000.00</b>

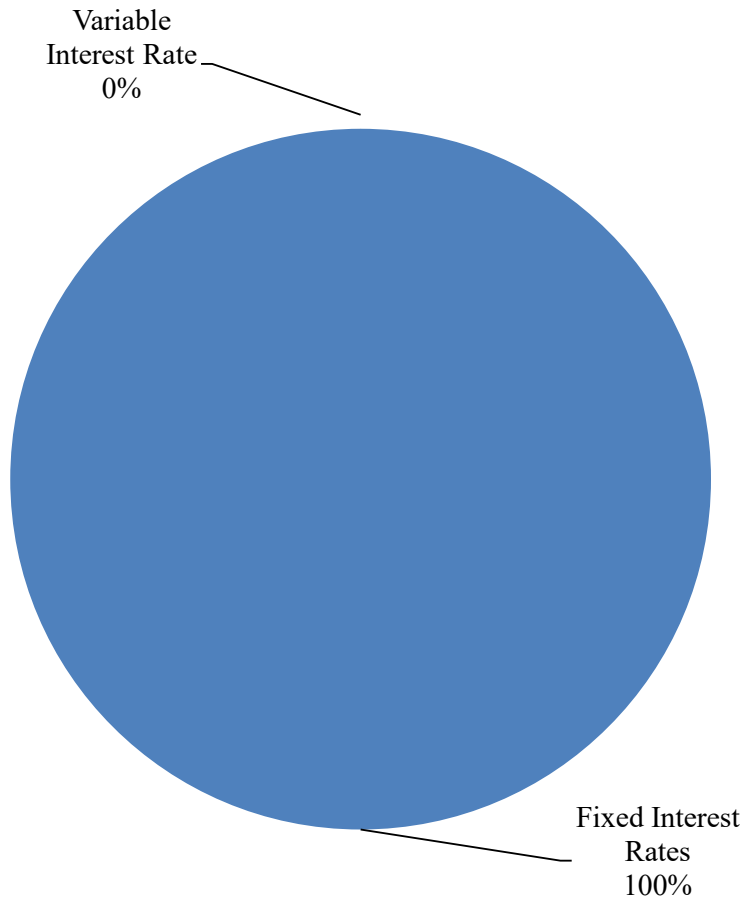
# Jefferson County, Tennessee

## Total Combined Outstanding Debt Service - Nursing Home Only



**Jefferson County, Tennessee**  
Fixed Rate vs Variable Debt Ratio - Nursing Home  
As of July 01, 2026

<b>Current Ratios</b>		
Fixed Interest Rates	\$ 12,890,000	100.00%
Variable Interest Rate	\$ -	0.00%
Total	<u>\$ 12,890,000</u>	



Fund 171  
Capital Projects Fund  
2026-2027 Proposed Budget

GL Account	Description	2025 - 2026		Variance - Original vs. Requested
		Original Budget	Requested Budget	
<b>Funding Sources</b>				
171- -34685- - -	Committed for Capital Projects (Favorable)	-	(143,558)	(143,558)
171- -34685- -BUILD-	Committed for Capital Projects - Maint/Buildings	-	(77,880)	(77,880)
171- -34685- -JCEXP-	Committed for Capital Projects - Justice Center Expansion	-	(100,000)	(100,000)
171- -34685- -LEDLT-	Committed for Capital Projects -LED Light Project	(159,876)	159,784	319,660
171- -40110- - -	Current Property Tax	726,750	752,400	25,650
171- -40120- - -	Trustee's Collections - Prior Year	7,000	8,000	1,000
171- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	5,000	3,000	(2,000)
171- -40140- - -	Interest And Penalty	3,000	3,000	-
171- -40150- - -	Pick-Up Taxes	2,000	2,000	-
171- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	2,000	2,000	-
171- -40240- - -	Wheel Tax	1,152,000	-	(1,152,000)
171- -40240- -EMS -	Wheel Tax - EMS Ambulances	-	624,000	624,000
171- -40240- -HWY -	Wheel Tax - Highway Paving	-	240,000	240,000
171- -40240- -SHER -	Wheel Tax - Sheriff Dept Vehicles	-	288,000	288,000
171- -40320- - -	Bank Excise Tax	3,000	3,000	-
171- -44110- - -	Interest Earned	-	90,000	90,000
171- -49800- - -	Transfers In	151,000	-	(151,000)
171- -49800- -JEREN-	Transfers In - JES Renovation	12,500,000	-	(12,500,000)
171- -49800- -LIT -	Transfers In - Litigation Tax	290,500	-	(290,500)
<b>Funding Sources Total</b>		<b>14,682,374</b>	<b>1,853,746</b>	<b>(12,828,628)</b>
<b>Expenditures</b>				
171- -91120-707-JCCAM-	Administration Of Justice Projects - Building Improvements - Justice Center Camera Upgrade	450,000	-	(450,000)
171- -91120-707-JCPNT-	Administration Of Justice Projects - Building Improvements - Justice Center Interior Painting	85,000	-	(85,000)
171- -91120-707-JCSMK-	Administration Of Justice Projects - Building Improvements - Justice Center Smoke Detector RPLC	66,000	-	(66,000)
171- -91120-709-JCFIR-	Administration Of Justice Projects - Data Processing Equipment - Justice Center Server/Firewall	-	45,000	45,000
171- -91120-790-JCDRY-	Administration Of Justice Projects - Other Equipment - Justice Center (Jail) Dryer Replacement	-	20,000	20,000
171- -91130-718- -	Public Safety Projects - Sheriff Dept (5) Motor Vehicles	318,666	275,000	(43,666)
171- -91140-718-EMS -	Public Health And Welfare Projects - Motor Vehicles - Emergency Medical Services	620,000	600,000	(20,000)
171- -91140-790-GENER-	Public Health And Welfare Projects - Other Equipment - EMS Generator Addition	-	20,000	20,000
171- -91190-304-ADA -	Other General Government Projects - Architects - Americans With Disability Act	-	-	-
171- -91190-510- -	Other General Government Projects - Trustee's Commission	-	30,000	30,000
171- -91190-707-CHEXT-	Other General Government Projects - Building Improvements - Courthouse Exterior	67,856	-	(67,856)
171- -91190-707-CHINS-	Other General Government Projects - Building Improvements - Courthouse - Insulation	15,500	-	(15,500)
171- -91190-707-CHWIN-	Other General Government Projects - Building Improvements - Courthouse Annex Window Replacement	-	30,000	30,000
171- -91190-707-FLOOR-	Other General Government Projects - Building Improvements - County Building Floor & Carpet Cleaning	-	5,000	5,000
171- -91190-707-LIGHT-	Other General Government Projects - Building Improvements - County Building Lighting Upgrade	-	288,746	288,746
171- -91190-718- -	Other General Government Projects - Motor Vehicles	44,352	-	(44,352)
171- -91190-733- -	Other General Government Projects - Solid Waste Equipment	275,000	-	(275,000)
171- -91190-790-CHGEN-	Other General Government Projects - Other Equipment - Courthouse Generator Addition	-	25,000	25,000
171- -91200-713- -	Highway & Street Capital Projects - Highway Construction/Paving	240,000	240,000	-
171- -91200-714- -	Highway & Street Capital Projects - Highway Equipment (Penny Project Recipient)	-	275,000	275,000
171- -95100-316- -	Capital Projects Donated To School Depar - Contributions	12,500,000	-	(12,500,000)
<b>Expenditures Total</b>		<b>14,682,374</b>	<b>1,853,746</b>	<b>(12,828,628)</b>
<b>Fund Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>

Fund 207  
Landfill Fund  
Fiscal Year 2026-2027

Typ GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance – Requested vs. Original Budget
<b>Funding Sources</b>				
207- -39000- - -	Unassigned Fund Balance	468,356	155,019	(313,337)
207- -43106- - -	Commercial And Industrl Waste Coll Chrg	950,000	1,100,000	150,000
207- -43110- - -	Tipping Fees	1,100,000	1,100,000	-
207- -44145- - -	Sale Of Recycled Materials	145,000	285,000	140,000
207- -44170- - -	Miscellaneous Refunds	45,000	45,000	-
207- -46990- - -	Other State Revenues	20,000	20,000	-
207- -49800- - -	Transfers In	-	-	-
<b>Funding Sources Total</b>		<b>2,728,356</b>	<b>2,705,019</b>	<b>(23,337)</b>
<b>Expenditures</b>				
207- -55754-105- -	Landfill Operation And Maintenance - Supervisor/Director	41,291	42,447	1,156
207- -55754-119- -	Landfill Operation And Maintenance - Accountants/Bookkeepers	49,303	50,683	1,380
207- -55754-169- -	Landfill Operation And Maintenance - Part-Time Personnel	35,141	36,125	984
207- -55754-186- -	Landfill Operation And Maintenance - Longevity Pay	6,500	9,050	2,550
207- -55754-187- -	Landfill Operation And Maintenance - Overtime Pay	52,275	53,739	1,464
207- -55754-189- -	Landfill Operation And Maintenance - Other Salaries & Wages	537,627	555,836	18,209
207- -55754-191- -	Landfill Operation And Maintenance - Board And Committee Members Fees	4,320	4,320	-
207- -55754-201- -	Landfill Operation And Maintenance - Social Security	45,404	47,013	1,609
207- -55754-204- -	Landfill Operation And Maintenance - State Retirement	76,045	78,769	2,724
207- -55754-206- -	Landfill Operation And Maintenance - Life Insurance	1,192	1,115	(77)
207- -55754-207- -	Landfill Operation And Maintenance - Medical Insurance	150,617	150,892	275
207- -55754-208- -	Landfill Operation And Maintenance - Dental Insurance	2,155	1,916	(239)
207- -55754-210- -	Landfill Operation And Maintenance - Unemployment Compensation	7,265	7,522	257
207- -55754-212- -	Landfill Operation And Maintenance - Employer Medicare Liability	10,897	11,283	386
207- -55754-321- -	Landfill Operation And Maintenance - Engineering Services	150,000	150,000	-
207- -55754-322- -	Landfill Operation And Maintenance - Evaluation And Testing	70,000	70,000	-
207- -55754-328- -	Landfill Operation And Maintenance - J anitorial Services	2,000	2,000	-
207- -55754-334- -	Landfill Operation And Maintenance - Maintenance Agreements	2,200	2,200	-
207- -55754-336- -	Landfill Operation And Maintenance - Maintenance And Repair Services-Equipment	80,000	80,000	-
207- -55754-348- -	Landfill Operation And Maintenance - Postal Charges	150	150	-
207- -55754-351- -	Landfill Operation And Maintenance - Rentals	11,000	11,000	-
207- -55754-355- -	Landfill Operation And Maintenance - Travel	500	-	(500)
207- -55754-359- -	Landfill Operation And Maintenance - Disposal Fees	125,000	225,000	100,000
207- -55754-364- -	Landfill Operation And Maintenance - Contracts For Development Costs	80,000	80,000	-
207- -55754-399- -	Landfill Operation And Maintenance - Other Contracted Services	90,000	90,000	-
207- -55754-409- -	Landfill Operation And Maintenance - Crushed Stone	40,000	40,000	-
207- -55754-412- -	Landfill Operation And Maintenance - Diesel Fuel	260,000	260,000	-
207- -55754-425- -	Landfill Operation And Maintenance - Gasoline	26,500	25,000	(1,500)
207- -55754-433- -	Landfill Operation And Maintenance - Lubricants	30,000	30,000	-
207- -55754-435- -	Landfill Operation And Maintenance - Office Supplies	5,000	2,500	(2,500)
207- -55754-438- -	Landfill Operation And Maintenance - Pipe	2,000	2,000	-

Ty	GL Account	Description	2025 - 2026 Original Budget	Requested Budget	Variance – Requested vs. Original Budget
E	207- -55754-446- -	Landfill Operation And Maintenance - Small Tools	4,000	4,000	-
	207- -55754-450- -	Landfill Operation And Maintenance - Tires And Tubes	5,500	5,500	-
	207- -55754-451- -	Landfill Operation And Maintenance - Uniforms	12,000	12,000	-
	207- -55754-452- -	Landfill Operation And Maintenance - Utilities	16,000	18,000	2,000
	207- -55754-499- -	Landfill Operation And Maintenance - Other Supplies And Materials	20,000	20,000	-
	207- -55754-502- -	Landfill Operation And Maintenance - Building And Contents Insurance	5,473	6,000	527
	207- -55754-506- -	Landfill Operation And Maintenance - Liability Insurance	4,884	5,324	440
	207- -55754-510- -	Landfill Operation And Maintenance - Trustee's Commis sion	25,000	30,000	5,000
	207- -55754-511- -	Landfill Operation And Maintenance - Vehicle And Equipment Insurance	14,025	16,200	2,175
	207- -55754-513- -	Landfill Operation And Maintenance - Workman's Compensation Insurance	36,916	40,250	3,334
	207- -55754-517- -	Landfill Operation And Maintenance - Surcharge	40,000	40,000	-
	207- -55754-524- -	Landfill Operation And Maintenance - Staff Development	1,500	2,000	500
	207- -55754-599- -	Landfill Operation And Maintenance - Other Charges	20,000	20,000	-
	207- -55754-602- -	Landfill Operation And Maintenance - Principal On Notes	152,500	158,500	6,000
	207- -55754-603- -	Landfill Operation And Maintenance - Interest On Bonds	81,516	75,462	(6,054)
	207- -55754-718- -	Landfill Operation And Maintenance - Motor Vehicles	25,000	-	(25,000)
	207- -55754-719- -	Landfill Operation And Maintenance - Office Equipment	2,000	2,000	-
	207- -55754-733- -	Landfill Operation And Maintenance - Solid Waste Equipment	100,000	-	(100,000)
	207- -99100-590- -	Transfers Out - Transfers To Other Funds	167,660	129,223	(38,437)
	<b>Expenditures Total</b>		<b>2,728,356</b>	<b>2,705,019</b>	<b>(23,337)</b>
	Totals		-	-	-

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
39000	Fund Balance							(109,654)	(0)	109,654
40110	Current Property Tax							11,385,750	11,787,600	401,850
40120	Trustee's Collections - Prior Year							203,000	203,000	-
40130	Cir Clk/Clk & Master Collections-Pr Yr							341,415	341,415	-
40140	Interest And Penalty							41,000	41,000	-
40150	Pick-Up Taxes							10,000	10,000	-
40161	Payments In Lieu Of Taxes - T. V. A.							13,000	13,000	-
40162	Payments In Lieu Of Taxes-Local Utilitie							35,210	35,210	-
40210	Local Option Sales Tax							8,112,335	8,315,143	202,808
40275	Local Option Mixed Drink Taxes Collected							30,000	30,000	-
40320	Bank Excise Tax							25,000	25,000	-
41110	Marriage Licenses							2,400	2,400	-
43570	Receipts From Individual Schools							40,000	40,000	-
43570	Receipts From Individual Schools					SPP		32,000	32,000	-
43581	Community Service Fees - Children							204,000	229,000	25,000
44170	Miscellaneous Refunds - Dollywood					DWD	Dollywood	30,000	30,000	-
44990	Other Local Revenues							500	500	-
46510	TN Investment Student Achievement (TISA)							51,885,707	52,889,317	1,003,610
46511	Basic Education Program							-	-	-
46515	Early Childhood Education							665,055	665,055	-
46515	Early Childhood Education - State SPED Pre-K grant					845		-	91,000	91,000
46590	Other State Education Funds							450,428	450,428	-
46591	Coordinated School Health							-	-	-
46594	Family Resource Center					700	Family Resource	-	-	-
46610	Career Ladder Program							33,000	33,000	-
46830	Beer Tax							18,500	18,500	-
46840	Alcoholic Beverage Tax							85,000	85,000	-
46851	State Revenue Sharing -T.V.A.							1,150,000	1,150,000	-
46981	Safe Schools Grant					800	Safe Schools	-	-	-
46790	Innovative School Models Grant					945	ISM Grant	490,699	-	(490,699)
47143	Education Of The Handicapped Act							20,000	20,000	-
47640	ROTC Reimbursement							73,000	73,000	-
48130	Contributions							108,798	108,798	-
48990	Other Revenues							-	-	-
48990	Other - Medicaid Reimbursement					201	Medicaid Reimbt	75,000	110,357	35,357
49800	Transfers In							101,100	101,100	-
34655	Committed for Education Reserve - TISA Outcomes						TISA Outcomes	579,443	687,189	107,746
34655	Committed for Education Reserve - High Performing							-	1,214,285	1,214,285
34655	Committed for Education Reserve							-	-	-
34655	Committed for Education Reserve					201	Medicaid Reimbt	-	-	-
	Total Revenues							<u>76,131,686</u>	<u>78,832,297</u>	<u>2,700,611</u>
										-

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
71100	Regular Instructio	116	Teachers			x		23,213,989	24,320,519	1,106,530
71100	Regular Instructio	116	Teachers			030	Teacher Mentor	25,000	33,000	8,000
71100	Regular Instructio	116	Teachers			035	Teacher Mentor	-	-	-
71100	Regular Instructio	116	Teachers			945	ISM Grant	-	-	-
71100	Regular Instructio	117	Career Ladder Program			x		33,000	33,000	-
71100	Regular Instructio	163	Aides			x		486,080	416,637	(69,443)
71100	Regular Instructio	186	Longevity Pay			x		7,159	7,014	(145)
71100	Regular Instructio	189	Other Salaries & Wages			x		513,575	491,807	(21,768)
71100	Regular Instructio	189	Other Salaries & Wages			020		20,602	20,602	-
71100	Regular Instructio	195	Certified Substitute Teachers			x		204,960	219,600	14,640
71100	Regular Instructio	195	Certified Substitute Teachers			004	Literacy	-	-	-
71100	Regular Instructio	195	Certified Substitute Teachers			015	Primary Instructi	-	-	-
71100	Regular Instructio	195	Certified Substitute Teachers			020	Secondary Instru	-	-	-
71100	Regular Instructio	195	Certified Substitute Teachers			025	STEM	-	-	-
71100	Regular Instructio	195	Certified Substitute Teachers			035	Instructional Tec	-	-	-
71100	Regular Instructio	195	Certified Substitute Teachers			077	Math	-	-	-
71100	Regular Instructio	195	Certified Substitute Teachers			300	Vocational	-	-	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			x		586,110	586,110	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			004	Literacy	-	-	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			015	Primary Instructi	-	-	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			020	Secondary Instru	-	-	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			025	STEM	-	-	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			035	Instructional Tec	-	-	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			077	Math	-	-	-
71100	Regular Instructio	198	Non-Certified Substitute Teachers			300	Vocational	-	-	-
71100	Regular Instructio	201	Social Security					1,555,610	1,619,954	64,344
71100	Regular Instructio	204	State Retirement					2,186,947	2,279,033	92,086
71100	Regular Instructio	206	Life Insurance					30,684	29,985	(699)
71100	Regular Instructio	207	Medical Insurance					4,818,192	5,040,452	222,260
71100	Regular Instructio	208	Dental Insurance					88,452	87,885	(567)
71100	Regular Instructio	212	Employer Medicare Liability					376,358	391,925	15,567
71100	Regular Instructio	217	Retirement - Hybrid Stabilization					1	1	-
71100	Regular Instructio	322	Evaluation and Testing					95,000	95,000	-
71100	Regular Instructio	399	Other Contracted Services					175,000	175,000	-
71100	Regular Instructio	399	Other Contracted Services			015	Primary Instructi	32,080	32,080	-
71100	Regular Instructio	399	Other Contracted Services			035	Instructional Tec	61,975	61,975	-
71100	Regular Instructio	429	Instructional Supplies					126,508	126,508	-
71100	Regular Instructio	429	Instructional Supplies			015	Literacy	1,939	1,939	-
71100	Regular Instructio	429	Instructional Supplies			020	Secondary Litera	2,500	2,500	-
71100	Regular Instructio	429	Instructional Supplies			015	Primary Instructi	191,400	191,400	-
71100	Regular Instructio	429	Instructional Supplies			020	Secondary Instru	9,950	9,950	-
71100	Regular Instructio	429	Instructional Supplies			020	STEM	9,000	9,000	-
71100	Regular Instructio	430	Textbooks - Electronic			015	Primary Instructi	177,043	238,000	60,957
71100	Regular Instructio	430	Textbooks - Electronic			035	Instructional Tec	72,287	72,287	-
71100	Regular Instructio	449	Textbooks - Bound			015	Primary Instructi	308,330	271,300	(37,030)
71100	Regular Instructio	524	Staff Development					5,320	-	(5,320)
71100	Regular Instructio	595	TISA On-Behalf Payments					-	113,936	113,936
71100	Regular Instructio	599	Other Supplies and Materials			015		-	-	-
71100	Regular Instructio	535	Fee Waivers					260,000	260,000	-
71100	Regular Instructio	722	Regular Instruction Equipment			250	Technology	400,000	51,850	(348,150)
								36,075,051	37,290,249	1,215,198

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
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71150	Alternative Instruc	116	Teachers			950	Ace Academy	119,500	127,000	7,500
71150	Alternative Instruc	163	Aides			950	Ace Academy	18,900	16,424	(2,476)
71150	Alternative Instruc	186	Longevity Pay			950	Ace Academy	-	-	-
71150	Alternative Instruc	195	Certified Substitute Teachers			950	Ace Academy	-	-	-
71150	Alternative Instruc	201	Social Security			950	Ace Academy	8,581	8,893	312
71150	Alternative Instruc	204	State Retirement			950	Ace Academy	12,456	12,909	453
71150	Alternative Instruc	206	Life Insurance			950	Ace Academy	147	147	-
71150	Alternative Instruc	207	Medical Insurance			950	Ace Academy	8,242	21,406	13,164
71150	Alternative Instruc	208	Dental Insurance			950	Ace Academy	252	504	252
71150	Alternative Instruc	212	Employer Medicare Liability			950	Ace Academy	2,076	2,152	76
71150	Alternative Instruc	429	Instructional Supplies					1,680	1,680	-
71150	Alternative Instruc	499	Other Supplies And Materials			950	Ace Academy	1,250	1,250	-
71150	Alternative Instruc	790	Other Equipment			950	Ace Academy	500	500	-
								173,584	192,865	19,281
										-
71200	Special Educator	105	Director		Exceptional Child	x	Special Educatio	-	-	-
71200	Special Educator	116	Teachers		Exceptional Child	x	Special Educatio	1,282,363	1,310,053	27,690
71200	Special Educator	116	Teachers		Exceptional Child	200	Special Educatio	1,263,500	1,295,100	31,600
71200	Special Educator	116	Teachers		St Preschool	845	Special Educatio	-	62,000	62,000
71200	Special Educator	117	Career Ladder Program			x		-	-	-
71200	Special Educator	163	Aides			x		88,561	216,398	127,837
71200	Special Educator	163	Aides			200		221,761	230,364	8,603
71200	Special Educator	163	Aides			845		82,912	89,563	6,651
71200	Special Educator	171	Speech Pathologist			200		463,537	631,145	167,608
71200	Special Educator	186	Longevity Pay			200		6,002	5,496	(506)
71200	Special Educator	201	Social Security			x		211,336	238,088	26,752
71200	Special Educator	204	State Retirement			x		306,778	345,611	38,833
71200	Special Educator	206	Life Insurance			x		4,531	5,209	678
71200	Special Educator	207	Medical Insurance			x		653,014	785,967	132,953
71200	Special Educator	208	Dental Insurance			x		12,348	14,112	1,764
71200	Special Educator	212	Employer Medicare Liability			200		51,130	57,602	6,472
71200	Special Educator	429	Instructional Supplies					18,195	18,195	-
71200	Special Educator	499	Other Supplies And Materials					-	16,000	16,000
71200	Special Educator	599	Other Charges					2,000	2,000	-
71200	Special Educator	725	Special Education Equipment					20,000	2,000	(18,000)
								4,687,968	5,324,903	636,935

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
71300	Career and Techn 116		Teachers			300	Vocational	2,297,310	2,182,570	(114,740)
71300	Career and Techn 116		Teachers - ISM			945	Vocational	260,588	-	(260,588)
71300	Career and Techn 116		Teachers			x	Vocational	260,588	108,600	(151,988)
71300	Career and Techn 117		Career Ladder Program			300	Vocational	-	-	-
71300	Career and Techn 163		Assistants			300	Vocational	17,707	18,327	620
71300	Career and Techn 163		Assistants			x		17,100	17,699	
71300	Career and Techn 186		Longevity			300	Vocational	-	-	-
71300	Career and Techn 189		Other Salaries & Wages			300	Vocational	20,202	25,447	5,245
71300	Career and Techn 195		Certified Substitute Teachers			300	Vocational	2,240	2,320	80
71300	Career and Techn 198		Non-Certified Substitute Teachers			300	Vocational	10,500	10,500	-
71300	Career and Techn 201		Social Security			300	Vocational	178,947	146,659	(32,288)
71300	Career and Techn 204		State Retirement			300	Vocational	259,762	211,738	(48,024)
71300	Career and Techn 206		Life Insurance			300	Vocational	2,631	2,709	78
71300	Career and Techn 207		Medical Insurance			300	Vocational	373,300	400,546	27,246
71300	Career and Techn 208		Dental Insurance			300	Vocational	7,040	7,056	16
71300	Career and Techn 212		Employer Medicare Liability			300	Vocational	43,294	35,482	(7,812)
71300	Career and Techn 336		Maintenance And Repair Services-Equipment			300	Vocational	1,000	1,250	250
71300	Career and Techn 422		Food Supplies			300	Vocational	1,500	1,750	250
71300	Career and Techn 429		Instructional Supplies					11,711	11,711	-
71300	Career and Techn 429		Instructional Supplies			300	Vocational	60,850	70,850	10,000
71300	Career and Techn 429		Instructional Supplies			301	Welding Booths	30,000	30,000	-
71300	Career and Techn 730		Vocational Instruction Equipment			300	Vocational	4,500	4,500	-
71300	Career and Techn 730		Vocational Instruction Equipment			301	Welding Booths	15,000	15,000	-
								3,875,770	3,304,714	(571,056)
72110	Attendance	105	Supervisor/Director			x		101,400	107,940	6,540
72110	Attendance	186	Longevity Pay			x		3,724	3,724	-
72110	Attendance	189	Other Salaries & Wages			x		172,563	178,273	5,710
72110	Attendance	201	Social Security			x		17,217	17,977	760
72110	Attendance	204	State Retirement			x		24,992	26,095	1,103
72110	Attendance	206	Life Insurance			x		293	293	-
72110	Attendance	207	Medical Insurance			x		49,337	54,676	5,339
72110	Attendance	208	Dental Insurance	Central Office		x		756	756	-
72110	Attendance	212	Employer Medicare Liability			x		4,166	4,350	184
72110	Attendance	355	Travel			010	Attendance	1,000	1,000	-
72110	Attendance	499	Other Supplies And Materials			010	Attendance	600	600	-
72110	Attendance	524	Staff Development			010	Attendance	4,000	4,000	-
								380,048	399,684	19,636

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance	
72120	Health Services	105	Supervisor/Direc CO	Central Office		x		58,078	60,110	2,032	
72120	Health Services	105	Supervisor/Direc CO	Central Office	240			58,350	60,392	2,042	
72120	Health Services	131	Medical Personnel			x		418,641	433,294	14,653	
72120	Health Services	161	Secretary(s)			x		-	-	-	
72120	Health Services	186	Longevity Pay			x		9,710	9,825	115	
72120	Health Services	189	Other Salaries & Wages			x		67,408	71,990	4,582	
72120	Health Services	201	Social Security			x		37,956	39,408	1,452	
72120	Health Services	204	State Retirement			x		55,097	57,205	2,108	
72120	Health Services	206	Life Insurance			x		1,219	1,208	(11)	
72120	Health Services	207	Medical Insurance			x		180,415	195,308	14,893	
72120	Health Services	208	Dental Insurance			x		3,528	3,528	-	
72120	Health Services	212	Employer Medicare Liability			x		9,183	9,535	352	
72120	Health Services	348	Postal Charges				241	CSH-Local Fund:	200	200	-
72120	Health Services	355	Travel					2,000	2,000	-	
72120	Health Services	355	Travel				241	CSH-Local Fund:	900	900	-
72120	Health Services	399	Contracted Services					105,000	105,000	-	
72120	Health Services	499	Other Supplies And Materials					6,000	6,000	-	
72120	Health Services	499	Other Supplies And Materials				241	CSH-Local Fund:	3,667	4,666	1,000
72120	Health Services	524	Staff Development					1,500	1,500	-	
72120	Health Services	524	Staff Development				241	CSH-Local Fund:	5,374	5,374	-
72120	Health Services	735	Health Equipment					2,500	2,500	-	
72120	Health Services	790	Other Equipment					2,200	2,200	-	
72120	Health Services	790	Other Equipment				241	CSH-Local Fund:	500	500	-
								1,029,426	1,072,643	43,218	
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Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
72130	Other Student Suj 117		Career Ladder Program			x		-	-	-
72130	Other Student Suj 123		Guidance Personnel			x		1,402,620	1,496,180	93,560
72130	Other Student Suj 123		Guidance Personnel			950	Ace Academy	-	-	-
72130	Other Student Suj 186		Longevity Pay			x		1,994	-	(1,994)
72130	Other Student Suj 189		Other Salaries & Wages			x		698,277	631,267	(67,010)
72130	Other Student Suj 189		Other Salaries & Wages			015		-	-	-
72130	Other Student Suj 201		Social Security			x		130,380	131,902	1,522
72130	Other Student Suj 204		State Retirement			x		189,261	191,471	2,210
72130	Other Student Suj 206		Life Insurance			x		1,963	2,073	110
72130	Other Student Suj 207		Medical Insurance			x		285,926	310,940	25,014
72130	Other Student Suj 208		Dental Insurance			x		5,544	6,048	504
72130	Other Student Suj 212		Employer Medicare Liability			x		31,544	31,912	368
72130	Other Student Suj 322		Evaluation And Testing			010	Guidance	6,000	6,000	-
72130	Other Student Suj 322		Evaluation And Testing			015	Primary Instructi	10,000	10,000	-
72130	Other Student Suj 322		Evaluation And Testing			020	Secondary Instru	20,000	20,000	-
72130	Other Student Suj 322		Evaluation And Testing			950	Ace Academy	2,500	2,500	-
72130	Other Student Suj 355		Travel			010	Guidance	4,000	4,000	-
72130	Other Student Suj 355		Travel			015	Primary Instructi	3,000	3,000	-
72130	Other Student Suj 399		Other Contracted Services					71,000	75,200	4,200
72130	Other Student Suj 399		Other Contracted Services			175	Adult High Schoc	2,160	2,160	-
72130	Other Student Suj 399		Other Contracted Services			800	Safe Schools	101,647	102,000	353
72130	Other Student Suj 499		Other Supplies And Materials			010	Guidance	6,000	6,000	-
72130	Other Student Suj 499		Other Supplies And Materials				Guidance	12,285	12,285	-
72130	Other Student Suj 499		Other Supplies And Materials			020	Secondary Instru	3,000	3,000	-
72130	Other Student Suj 499		Other Supplies And Materials			175	Adult High Schoc	1,200	1,200	-
72130	Other Student Suj 499		Other Supplies And Materials			800	Safe Schools	10,000	10,000	-
72130	Other Student Suj 524		Staff Development			010	Guidance	7,000	7,000	-
72130	Other Student Suj 599		Other Charges			LNK		4,000	4,000	-
72130	Other Student Suj 599		Other Charges			010	Guidance	1,000	1,000	-
72130	Other Student Suj 599		Other Charges			015	Primary Instructi	10,700	10,700	-
72130	Other Student Suj 599		Other Charges			020	Secondary Instru	15,000	15,000	-
72130	Other Student Suj 599		Other Charges			020	STEM	250	250	-
72130	Other Student Suj 790		Other Equipment			010	Guidance	2,500	2,500	-
72130	Other Student Suj 790		Other Equipment			800	Safe Schools	54,590	54,590	-
72130	Other Student Suj 790		Other Equipment			175	Adult High Schoc	5,000	5,000	-
								3,100,341	3,159,178	58,837

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
72210	Regular Instructio	105	Supervisor/Director			x		308,620	343,090	34,470
72210	Regular Instructio	129	Librarians			x		665,800	713,200	47,400
72210	Regular Instructio	138	Instructional Computer Personnel			x		149,978	173,358	23,380
72210	Regular Instructio	161	Secretary(s)			x		33,107	42,424	9,317
72210	Regular Instructio	162	Clerical Personnel			x		66,707	63,948	(2,759)
72210	Regular Instructio	163	Aid			x		-	36,374	36,374
72210	Regular Instructio	172	Instructional Coaches			x		603,939	280,194	(323,745)
72210	Regular Instructio	186	Longevity Pay			x		5,512	3,836	(1,676)
72210	Regular Instructio	189	Other Salaries & Wages			x		303,286	394,013	90,727
72210	Regular Instructio	189	Other Salaries & 025	Stem		025		21,550	21,550	-
72210	Regular Instructio	201	Social Security			x		133,827	128,464	(5,363)
72210	Regular Instructio	204	State Retirement			x		194,265	186,479	(7,786)
72210	Regular Instructio	206	Life Insurance			x		2,526	3,075	549
72210	Regular Instructio	207	Medical Insurance			x		378,325	485,973	107,648
72210	Regular Instructio	208	Dental Insurance			x		5,796	7,308	1,512
72210	Regular Instructio	212	Employer Medicare Liability			x		32,378	31,080	(1,298)
72210	Regular Instructio	307	Communication			035	Instructional Tec	1,500	1,500	-
72210	Regular Instructio	355	Travel			020		5,985	7,985	2,000
72210	Regular Instructio	355	Travel			020	Secondary Instru	2,800	2,800	-
72210	Regular Instructio	355	Travel			020	Math	1,200	1,700	500
72210	Regular Instructio	399	Other Contracted Services					5,500	5,500	-
72210	Regular Instructio	399	Other Contracted Services			020	Secondary Instru	38,561	38,000	(561)
72210	Regular Instructio	499	Other Supplies And Materials					3,640	3,640	-
72210	Regular Instructio	499	Other Supplies And Materials			020	STEM	7,500	9,000	1,500
72210	Regular Instructio	499	Other Supplies And Materials			030	Teacher Mentor	2,100	2,100	-
72210	Regular Instructio	499	Other Supplies And Materials			035	Instructional Tec	2,000	2,000	-
72210	Regular Instructio	499	Other Supplies And Materials			020	Math	800	400	(400)
72210	Regular Instructio	524	Staff Development			015	Literacy	1,600	1,600	-
72210	Regular Instructio	524	Staff Development			020	Secondary Litera	2,500	2,500	-
72210	Regular Instructio	524	Staff Development			015	Primary Instructi	70,000	70,000	-
72210	Regular Instructio	524	Staff Development			020	Secondary Instru	20,000	20,000	-
72210	Regular Instructio	524	Staff Development			020	STEM	5,500	5,500	-
72210	Regular Instructio	524	Staff Development			030	Teacher Mentor	350	350	-
72210	Regular Instructio	524	Staff Development			035	Instructional Tec	8,826	8,826	-
72210	Regular Instructio	524	Staff Development			020	Math	425	425	-
72210	Regular Instructio	524	Staff Development			950	Ace Academy	1,500	1,500	-
72210	Regular Instructio	599	Other Charges			020	STEM	2,000	2,000	-
72210	Regular Instructio	599	Other Charges			800	Safe Schools	10,000	10,000	-
72210	Regular Instructio	790	Other Equipment			020	STEM	8,000	8,000	-
72210	Regular Instructio	790	Other Equipment			035	Instructional Tec	8,000	8,000	-
								3,115,903	3,127,692	11,789
										-

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
72215	Alternative Instruc	105	Supervisor/Director			x		-	-	-
72215	Alternative Instruc	161	Secretary(s)			x		23,509	24,332	823
72215	Alternative Instruc	186	Longevity Pay			x		-	-	-
72215	Alternative Instruc	201	Social Security			x		1,458	1,509	51
72215	Alternative Instruc	204	State Retirement			x		2,116	2,190	74
72215	Alternative Instruc	206	Life Insurance			x		74	74	-
72215	Alternative Instruc	207	Medical Insurance			x		9,362	9,834	472
72215	Alternative Instruc	208	Dental Insurance			x		252	252	-
72215	Alternative Instruc	212	Employer Medicare Liability			x		353	365	12
72215	Alternative Instruc	355	Travel			x		1,330	1,330	-
72215	Alternative Instruc	399	Other Contracted Services			x		1,860	1,860	-
72215	Alternative Instruc	435	Office Supplies			x		2,000	2,000	-
72215	Alternative Instruc	790	Other Equipment			x		2,000	2,000	-
								44,314	45,746	1,432
										-
72220	Special Educator	105	Supervisor/Director			x		99,970	106,120	6,150
72220	Special Educator	116	Teachers			x		-	-	-
72220	Special Educator	117	Career Ladder Program			x		-	-	-
72220	Special Educator	124	Psychological Personnel			x		69,760	73,660	3,900
72220	Special Educator	131	Medical Personnel			200		118,138	122,273	4,135
72220	Special Educator	135	Assessment Personnel			x		61,600	65,800	4,200
72220	Special Educator	161	Secretary(s)			200		44,133	45,678	1,545
72220	Special Educator	186	Longevity Pay			x		2,568	2,568	-
72220	Special Educator	189	Other Salaries & Wages			201		66,800	71,300	4,500
72220	Special Educator	189	Other Salaries & Wages			x		64,870	69,520	4,650
72220	Special Educator	201	Social Security			x		32,727	34,529	1,802
72220	Special Educator	204	State Retirement			x		47,506	50,123	2,617
72220	Special Educator	206	Life Insurance			x		586	586	-
72220	Special Educator	207	Medical Insurance			x		86,576	96,482	9,906
72220	Special Educator	208	Dental Insurance			x		1,764	1,764	-
72220	Special Educator	212	Employer Medicare Liability			x		7,918	8,354	436
72220	Special Educator	307	Communication					2,000	2,000	-
72220	Special Educator	312	Contracts With Private Agencies					50,000	50,000	-
72220	Special Educator	355	Travel					10,640	10,640	-
72220	Special Educator	399	Other Contracted Services			201	Medicaid Reimbt	39,057	39,057	-
72220	Special Educator	599	Other Charges					25,000	25,000	-
72220	Special Educator	312	Contracts With Public Carriers			200	Special Educatio	-	-	-
								831,613	875,454	43,841
										-

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
72230	Career and Techn	105	Supervisor/Director			300		99,840	105,990	6,150
72230	Career and Techn	105	Supervisor/Director			x		91,980	97,740	5,760
72230	Career and Techn	117	Career Ladder Program			175	Adult High Schoc	-	-	-
72230	Career and Techn	161	Secretary(s)			300	Vocational	32,551	33,690	1,139
72230	Career and Techn	186	Longevity Pay			x		277	277	-
72230	Career and Techn	201	Social Security					13,929	14,738	809
72230	Career and Techn	204	State Retirement					20,219	21,393	1,174
72230	Career and Techn	206	Life Insurance		Jefferson Co High School			220	220	-
72230	Career and Techn	207	Medical Insurance					30,766	32,317	1,551
72230	Career and Techn	208	Dental Insurance					756	756	-
72230	Career and Techn	212	Employer Medicare Liability					3,370	3,566	196
72230	Career and Techn	307	Communication			175	Adult High Schoc	1,200	1,200	-
72230	Career and Techn	307	Communication			300	Vocational	1,250	1,250	-
72230	Career and Techn	336	Maintenance And Repair Services-Equipment			300	Vocational	1,250	1,250	-
72230	Career and Techn	355	Travel			300	Vocational	17,755	17,755	-
72230	Career and Techn	399	Other Contracted Services			300	Vocational	5,000	5,000	-
72230	Career and Techn	499	Other Supplies And Materials			300	Vocational	28,270	40,270	12,000
72230	Career and Techn	524	Staff Development			300	Vocational	4,500	4,500	-
72230	Career and Techn	599	Other Charges			300	Vocational	15,500	15,500	-
72230	Career and Techn	790	Other Equipment			300	Vocational	6,956	6,956	-
								375,589	404,368	28,779
										-
72250	Education Techn	105	Supervisor/Director			x		86,112	89,126	3,014
72250	Education Techn	138	Instructional Computer Personnel			x		-	-	-
72250	Education Techn	161	Secretary(s)			x		-	-	-
72250	Education Techn	186	Longevity Pay			x		6,200	5,600	(600)
72250	Education Techn	189	Other Salaries & Wages			x		472,054	486,473	14,419
72250	Education Techn	189	Other Salaries & Wages -STEM Stipend			025		-	-	-
72250	Education Techn	201	Social Security			x		34,991	36,035	1,044
72250	Education Techn	204	State Retirement			x		50,793	52,308	1,515
72250	Education Techn	206	Life Insurance			x		924	879	(45)
72250	Education Techn	207	Medical Insurance			x		109,534	124,564	15,030
72250	Education Techn	208	Dental Insurance			x		2,268	2,520	252
72250	Education Techn	212	Employer Medicare Liability			x		8,466	8,718	252
72250	Education Techn	307	Communication					600	600	-
72250	Education Techn	350	Internet Connectivity					110,000	159,500	49,500
72250	Education Techn	399	Other Contracted Services					15,000	15,000	-
72250	Education Techn	471	Software					351,969	369,567	17,598
72250	Education Techn	499	Other Supplies And Materials					40,000	40,000	-
72250	Education Techn	524	Staff Development					10,000	10,000	-
72250	Education Techn	790	Other Equipment					208,500	208,500	-
								1,507,411	1,609,390	101,979
										-
72310	Board Of Educat	189	Other Salaries			x		-	65,000	65,000

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
72310	Board Of Educatio	191	Board And Committee Members Fees			x		26,082	26,082	-
72310	Board Of Educatio	201	Social Security			x		1,618	5,648	4,030
72310	State Retirement	204	State Retirement			x		-	5,850	5,850
72310	State Retirement	206	Life Insurance			x		-	74	74
72310	State Retirement	207	Medical Insurance			x		-	12,450	12,450
72310	State Retirement	208	Dental Insurance			x		-	252	252
72310	Board Of Educatio	210	Unemployment Compensation					35,000	35,000	-
72310	Board Of Educatio	212	Employer Medicare Liability			x		392	1,367	975
72310	Board Of Educatio	305	Audit Services					40,000	45,000	5,000
72310	Board Of Educatio	320	Dues And Memberships					23,820	23,820	-
72310	Board Of Educatio	320	Dues And Memberships			015	Literacy	225	225	-
72310	Board Of Educatio	320	Dues And Memberships			020	Secondary Litera	139	139	-
72310	Board Of Educatio	320	Dues And Memberships			020	Secondary Instru	105	105	-
72310	Board Of Educatio	331	Legal Services					55,000	55,000	-
72310	Board Of Educatio	355	Travel					6,000	3,000	(3,000)
72310	Board Of Educatio	399	Other Contracted Services					58,500	71,000	12,500
72310	Board Of Educatio	508	Premiums On Corporate Surety Bonds					425	425	-
72310	Board Of Educatio	510	Trustee's Commission					417,150	417,150	-
72310	Board Of Educatio	513	Workman's Compensation Insurance					333,270	304,624	(28,646)
72310	Board Of Educatio	524	Staff Development					10,000	20,000	10,000
72310	Board Of Educatio	599	Other Charges					9,000	9,000	-
72310	Board Of Educatio	599	Other Charges			020	Secondary Instru	1,500	1,500	-
								1,018,226	1,102,711	84,485
										-
72320	Office Of The Sup	101	County Official/Administrative Officer			x		160,060	171,127	11,067
72320	Office Of The Sup	161	Secretary(s)			x		50,944	54,947	4,003
72320	Office Of The Sup	186	Longevity Pay			x		1,500	1,500	-
72320	Office Of The Sup	187	Overtime Pay			x		3,500	3,500	-
72320	Office Of The Sup	201	Social Security	Central Office		x		13,393	14,327	934
72320	Office Of The Sup	204	State Retirement			x		19,441	31,065	11,624
72320	Office Of The Sup	206	Life Insurance			x		147	280	133
72320	Office Of The Sup	207	Medical Insurance			x		30,480	35,235	4,755
72320	Office Of The Sup	208	Dental Insurance			x		756	1,486	730
72320	Office Of The Sup	212	Employer Medicare Liability			x		3,241	3,467	226
72320	Office Of The Sup	307	Communication					26,000	26,000	-
72320	Office Of The Sup	348	Postal Charges					6,000	6,000	-
72320	Office Of The Sup	355	Travel					6,650	3,650	(3,000)
72320	Office Of The Sup	399	Other Contracted Services					20,600	20,600	-
72320	Office Of The Sup	435	Office Supplies					5,500	5,500	-
72320	Office Of The Sup	499	Other Supplies And Materials					4,500	4,500	-
72320	Office Of The Sup	524	Staff Development					10,000	20,000	10,000
72320	Office Of The Sup	701	Administration Equipment					1,200	1,200	-
								363,912	404,384	40,472
										-

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
72410	Office Of The Prin	104	Principals			x		1,216,200	1,332,020	115,820
72410	Office Of The Prin	117	Career Ladder Program			x		-	-	-
72410	Office Of The Prin	139	Assistant Principals			x		1,183,420	1,172,910	(10,510)
72410	Office Of The Prin	161	Secretary(s)			x		749,672	777,548	27,876
72410	Office Of The Prin	162	Clerical Personnel			x		208,827	211,169	2,342
72410	Office Of The Prin	186	Longevity Pay			x		24,370	21,181	(3,189)
72410	Office Of The Prin	189	Other Salaries and Wages			x		11,000	11,000	-
72410	Office Of The Prin	201	Social Security			x		210,397	218,602	8,205
72410	Office Of The Prin	204	State Retirement			x		305,415	317,325	11,910
72410	Office Of The Prin	206	Life Insurance			x		4,573	4,426	(147)
72410	Office Of The Prin	207	Medical Insurance			x		685,554	688,619	3,065
72410	Office Of The Prin	208	Dental Insurance			x		12,348	11,844	(504)
72410	Office Of The Prin	212	Employer Medicare Liability			x		50,903	52,888	1,985
72410	Office Of The Prin	307	Communication					65,000	40,000	(25,000)
72410	Office Of The Prin	355	Travel					1,500	1,500	-
72410	Office Of The Prin	399	Other Contracted Services					126,000	157,500	31,500
72410	Office Of The Prin	435	Office Supplies			020	Secondary Instru	725	725	-
72410	Office Of The Prin	499	Other Supplies And Materials					30,000	30,000	-
72410	Office Of The Prin	499	Other Supplies And Materials			015	Primary Instructi	19,200	19,200	-
72410	Office Of The Prin	499	Other Supplies And Materials			020	Secondary Instru	5,000	5,000	-
								4,910,104	5,073,457	163,353
										-
72510	Fiscal Services	599	Other Charges					640,353	704,388	64,035
								640,353	704,388	64,035
										-
72520	Human Services/I	105	Supervisor/Director			x		85,000	87,975	2,975
72520	Human Services/I	161	Secretary(s)			x		39,844	41,238	1,394
72520	Human Services/I	186	Longevity Pay			x		2,885	2,885	-
72520	Human Services/I	201	Social Security			x		7,920	8,191	271
72520	Human Services/I	204	State Retirement			x		11,496	11,889	393
72520	Human Services/I	206	Life Insurance			x		147	121	(26)
72520	Human Services/I	207	Medical Insurance			x		25,351	26,629	1,278
72520	Human Services/I	208	Dental Insurance			x		504	504	-
72520	Human Services/I	212	Employer Medicare Liability			x		1,916	1,982	66
72520	Human Services/I	302	Advertising					300	300	-
72520	Human Services/I	320	Dues And Memberships					325	100	(225)
72520	Human Services/I	355	Travel					300	200	(100)
72520	Human Services/I	399	Other Contracted Services					30,000	48,000	18,000
72520	Human Services/I	499	Other Supplies And Materials					1,000	1,000	-
72520	Human Services/I	524	Staff Development					1,500	1,500	-
								208,488	232,514	24,026

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
72610	Operation Of Plan 160		Guards			x		109,069	113,157	4,088
72610	Operation Of Plan 161		Secretary(s)			x		52,884	55,838	2,954
72610	Operation Of Plan 166		Custodial Personnel			x		1,481,914	1,485,177	3,263
72610	Operation Of Plan 186		Longevity Pay			x		29,252	25,379	(3,873)
72610	Operation Of Plan 189		Other Salaries & Wages			x		36,232	37,500	1,268
72610	Operation Of Plan 201		Social Security			x		105,980	106,458	478
72610	Operation Of Plan 204		State Retirement			x		153,842	154,535	693
72610	Operation Of Plan 206		Life Insurance			x		2,960	3,280	320
72610	Operation Of Plan 207		Medical Insurance			x		408,990	469,542	60,552
72610	Operation Of Plan 208		Dental Insurance			x		7,812	8,820	1,008
72610	Operation Of Plan 212		Employer Medicare Liability			x		25,641	25,756	115
72610	Operation Of Plan 399		Other Contracted Services					550,000	550,000	-
72610	Operation Of Plan 399		Other Contracted Services			950	Ace Academy	-	-	-
72610	Operation Of Plan 410		Custodial Supplies					208,235	287,500	79,265
72610	Operation Of Plan 415		Electricity					1,688,104	1,772,509	84,405
72610	Operation Of Plan 434		Natural Gas					244,178	256,387	12,209
72610	Operation Of Plan 454		Water And Sewer					178,478	187,402	8,924
72610	Operation Of Plan 502		Building And Contents Insurance					645,711	796,025	150,314
72610	Operation Of Plan 524		Staff Development					2,000	2,000	-
72610	Operation Of Plan 599		Other Charges					8,450	8,450	-
72610	Operation Of Plan 599		Other Charges			801	Safe Schools-Lor	-	-	-
72610	Operation Of Plan 720		Plant Operation Equipment					15,000	15,000	-
								5,954,732	6,360,715	405,983
72620	Maintenance Of P 105		Supervisor			x		80,000	82,800	2,800
72620	Maintenance Of P 103		Assistant			x		65,000	69,630	4,630
72620	Maintenance Of P 161		Secretary(s)			x		-	-	-
72620	Maintenance Of P 167		Maintenance Personnel			x		564,067	585,948	21,881
72620	Maintenance Of P 186		Longevity Pay			x		13,743	14,743	1,000
72620	Maintenance Of P 201		Social Security			x		44,815	46,694	1,879
72620	Maintenance Of P 204		State Retirement			x		65,053	67,781	2,728
72620	Maintenance Of P 206		Life Insurance			x		1,048	1,022	(26)
72620	Maintenance Of P 207		Medical Insurance			x		131,250	143,822	12,572
72620	Maintenance Of P 208		Dental Insurance			x		2,772	3,276	504
72620	Maintenance Of P 212		Employer Medicare Liability			x		10,843	11,297	454
72620	Maintenance Of P 307		Communication					10,000	5,000	(5,000)
72620	Maintenance Of P 335		Maintenance And Repair Services-Buildings					160,000	160,000	-
72620	Maintenance Of P 336		Maintenance And Repair Services-Equipment					250,000	250,000	-
72620	Maintenance Of P 355		Travel					2,500	2,500	-
72620	Maintenance Of P 399		Other Contracted Services					290,000	300,000	10,000
72620	Maintenance Of P 499		Other Supplies And Materials					355,575	375,000	19,425
72620	Maintenance Of P 499		Other Supplies And Materials			950	Ace Academy	3,000	3,000	-
72620	Maintenance Of P 524		Staff Development					2,500	2,500	-
72620	Maintenance Of P 599		Other Charges					6,000	6,000	-
72620	Maintenance Of P 717		Maintenance Equipment					35,000	30,000	(5,000)
72620	Maintenance Of P 718		Motor Vehicles					100,000	78,853	(21,147)
								2,193,166	2,239,866	46,700

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
										-
72710	Transportation	105	Supervisor/Director			x		101,010	107,290	6,280
72710	Transportation	103	Trainer/Recruiter			x		-	-	-
72710	Transportation	142	Mechanic(s)			x		251,370	202,756	(48,614)
72710	Transportation	146	Bus Drivers			x		1,295,000	1,519,000	224,000
72710	Transportation	146	Bus Drivers			020	Secondary Instru	-	-	-
72710	Transportation	146	Bus Drivers			200	Special Educatio	135,000	135,000	-
72710	Transportation	161	Secretary			x		31,299	32,394	1,095
72710	Transportation	162	Clerical Personnel			x		-	-	-
72710	Transportation	186	Longevity Pay			x		4,616	4,016	(600)
72710	Transportation	188	Bonus			x		-	38,700	38,700
72710	Transportation	189	Other Salaries & Wages			x		118,800	141,785	22,985
72710	Transportation	189	Other Salaries & Wages			200	Special Educatio	90,000	123,993	33,993
72710	Transportation	201	Social Security			x		125,680	142,906	17,226
72710	Transportation	204	State Retirement			x		61,839	55,102	(6,737)
72710	Transportation	206	Life Insurance			x		2,232	2,116	(116)
72710	Transportation	207	Medical Insurance			x		77,617	106,992	29,375
72710	Transportation	208	Dental Insurance			x		2,016	2,268	252
72710	Transportation	212	Employer Medicare Liability			x		30,407	34,575	4,168
72710	Transportation	307	Communication					16,000	16,000	-
72710	Transportation	314	Contracts With Public Carriers					2,000	2,000	-
72710	Transportation	338	Maintenance And Repair Services-Vehicles					65,000	65,000	-
72710	Transportation	340	Medical And Dental Services					11,000	11,000	-
72710	Transportation	355	Travel					1,250	1,250	-
72710	Transportation	399	Other Contracted Services					40,000	40,000	-
72710	Transportation	412	Diesel Fuel					480,000	480,000	-
72710	Transportation	424	Garage Supplies					4,000	4,000	-
72710	Transportation	425	Gasoline					105,000	105,000	-
72710	Transportation	442	Propane					-	50,000	50,000
72710	Transportation	433	Lubricants					25,000	25,000	-
72710	Transportation	450	Tires And Tubes					60,000	60,000	-
72710	Transportation	453	Vehicle Parts					175,000	175,000	-
72710	Transportation	499	Other Supplies And Materials					4,500	4,500	-
72710	Transportation	524	Staff Development					2,000	2,000	-
72710	Transportation	599	Other Charges					2,328	2,927	599
72710	Transportation	599	Other Charges - Secondary Instruction			020	Secondary Instru	599	600	1
72710	Transportation	729	Equipment					4,800	4,800	-
72710	Transportation	718	Transportation Vehicles					260,984	350,000	89,016
								3,586,347	4,047,970	461,623
										-

Function	Function Description	Object	Object Description	Cost Center	Cost Center Description	Sub Object	Sub Object Description	25-26 Approved	26-27 Requested	Variance
73300	Community Serv	105	Supervisor/Director			700	Family Resource	-	-	-
73300	Community Serv	105	Supervisor/Director			500	SACC	83,354	98,029	14,675
73300	Community Serv	186	Longevity Pay					300	2,077	1,777
73300	Community Serv	189	Other Salaries & Wages			500	SACC	134,875	135,651	776
73300	Community Serv	189	Other Salaries & Wages			700	Family Resource	85,680	162,225	76,545
73300	Community Serv	201	Social Security					18,861	24,675	5,814
73300	Community Serv	204	State Retirement					27,379	35,819	8,440
73300	Community Serv	206	Life Insurance					603	648	45
73300	Community Serv	207	Medical Insurance					20,799	22,003	1,204
73300	Community Serv	208	Dental Insurance					504	504	-
73300	Community Serv	212	Employer Medicare Liability					4,564	5,970	1,406
73300	Community Serv	307	Communication			500	SACC	2,500	3,200	700
73300	Community Serv	355	Travel			500	SACC	750	750	-
73300	Community Serv	422	Food Supplies			500	SACC	14,000	14,700	700
73300	Community Serv	499	Other Supplies And Materials			500	SACC	9,000	10,000	1,000
73300	Community Serv	499	Other Supplies And Materials			700	Family Resource	-	-	-
73300	Community Serv	599	Other Charges			500	SACC	3,000	3,000	-
73300	Community Serv	790	Other Equipment			500	SACC	1,500	1,500	-
								407,669	520,751	113,082
73400	Early Childhood E	116	Teachers			x		418,800	61,400	(357,400)
73400	Early Childhood E	116	Teachers			VPK		-	446,900	446,900
73400	Early Childhood E	162	Clerical Personnel			x		-	-	-
73400	Early Childhood E	163	Aides			x		264,453	74,530	(189,923)
73400	Early Childhood E	163	Aides			VPK		-	211,533	211,533
73400	Early Childhood E	186	Longevity Pay					1,953	1,953	-
73400	Early Childhood E	201	Social Security					42,483	49,372	6,889
73400	Early Childhood E	204	State Retirement					61,669	71,669	10,000
73400	Early Childhood E	206	Life Insurance					1,372	1,491	119
73400	Early Childhood E	207	Medical Insurance					152,901	170,410	17,509
73400	Early Childhood E	208	Dental Insurance					3,024	3,276	252
73400	Early Childhood E	212	Employer Medicare Liability					10,279	11,945	1,666
73400	Early Childhood E	355	Travel					600	600	-
73400	Early Childhood E	429	Instructional Supplies					12,107	10,000	(2,107)
73400	Early Childhood E	504	Indirect Cost					-	-	-
73400	Early Childhood E	524	Staff Development					1,600	1,600	-
73400	Early Childhood E	599	Other Charges					2,168	2,168	-
								973,409	1,118,847	145,438
76100	Regular Capital O	707	Building Improvements					400,000	-	(400,000)
								400,000	-	(400,000)
82100	Principal on Debt	601	Principal on Bonds					169,656	171,216	1,560
82200	Interest on Debt	603	Interest on Bonds					10,142	8,592	(1,550)
								179,798	179,808	10
99100	Transfers Out	590	Transfers To Other Funds					98,464	40,000	(58,464)
								98,464	40,000	(58,464)
	Total Expenditures							76,131,686	78,832,297	2,700,611
	Revenue less Expenses							-	-	-

Funding	GL Account	Description	2025 - 2026 Original Budget	2026-2027 Requested	Requested vs. Original
<b>012 Consolidated Admin</b>					
Funding Source					
	142-012-47141-	- - ESEA	159,780.00	172,353.51	12,573.51
Funding Source Total			159,780.00	172,353.51	12,573.51
Expenditure					
	142-012-72210-105-	- Regular Instruction Program - Supervisor/Director	101,620.00	109,720.00	8,100.00
	142-012-72210-162-	- Regular Instruction Program - Clerical Personnel	18,637.00	20,451.60	1,814.60
	142-012-72210-201-	- Regular Instruction Program - Social Security	7,439.00	8,070.64	631.64
	142-012-72210-204-	- Regular Instruction Program - State Retirement	11,398.00	11,749.20	351.20
	142-012-72210-206-	- Regular Instruction Program - Life Insurance	110.00	109.80	(0.20)
	142-012-72210-207-	- Regular Instruction Program - Medical Insurance	13,208.00	13,986.78	778.78
	142-012-72210-208-	- Regular Instruction Program - Dental Insurance	378.00	378.00	0.00
	142-012-72210-212-	- Regular Instruction Program - Employer Medicare Liability	1,740.00	1,887.49	147.49
	142-012-72210-499-	- Regular Instruction Program - Other Supplies And Materials	700.00	1,000.00	300.00
	142-012-72210-524-	- Regular Instruction Program - Staff Development	4,550.00	5,000.00	450.00
Expenditure Total			159,780.00	172,353.51	12,573.51
<b>102 Title I, Part B</b>					
Funding Source					
	142-102-47141-	- - ESEA	2,065,152.00	2,321,550.43	256,398.43
Funding Source Total			2,065,152.00	2,321,550.43	256,398.43
Expenditure					
	142-102-71100-163-	- Regular Instruction Program - Educational Assistants	786,735.00	774,929.32	(11,805.68)
	142-102-71100-186-	- Regular Instruction Program - Longevity Pay	25,525.00	26,768.75	1,243.75
	142-102-71100-189-	- Regular Instruction Program - Other Salaries & Wages	47,607.00	112,210.00	64,603.00
	142-102-71100-201-	- Regular Instruction Program - Social Security	52,340.00	55,002.64	2,662.64
	142-102-71100-204-	- Regular Instruction Program - State Retirement	94,555.00	82,812.77	(11,742.23)
	142-102-71100-206-	- Regular Instruction Program - Life Insurance	3,181.00	2,896.08	(284.92)
	142-102-71100-207-	- Regular Instruction Program - Medical Insurance	442,651.00	437,964.57	(4,686.43)
	142-102-71100-208-	- Regular Instruction Program - Dental Insurance	9,324.00	8,568.00	(756.00)
	142-102-71100-212-	- Regular Instruction Program - Employer Medicare Liability	12,241.00	12,978.28	637.28
	142-102-71100-429-	- Regular Instruction Program - Instructional Supplies	50,897.00	81,569.18	30,672.18
	142-102-71100-722-	- Regular Instruction Program - Regular Instruction Equipment	56,932.00	57,113.04	181.04
	142-102-72130-186-	- Other Student Support - Longevity Pay	0.00	347.08	347.08
	142-102-72130-189-	- Other Student Support - Other Salaries & Wages	0.00	10,882.08	10,882.08
	142-102-72130-201-	- Other Student Support - Social Security	0.00	674.69	674.69
	142-102-72130-204-	- Other Student Support - State Retirement	0.00	1,010.63	1,010.63
	142-102-72130-206-	- Other Student Support - Life Insurance	0.00	43.92	43.92
	142-102-72130-207-	- Other Student Support - Medical Insurance	0.00	7,283.62	7,283.62
	142-102-72130-212-	- Other Student Support - Employer Medicare Liability	0.00	157.79	157.79
	142-102-72130-399-	- Other Student Support - Other Contracted Services	1,500.00	1,500.00	0.00
	142-102-72130-499-	- Other Student Support - Other Supplies And Materials	2,000.00	2,000.00	0.00
	142-102-72130-524-	- Other Student Support - Staff Development	2,000.00	2,000.00	0.00
	142-102-72130-599-	- Other Student Support - Other Charges	20,437.00	21,636.94	1,199.94
	142-102-72210-172-	- Regular Instruction Program - Instructional Coaches	286,467.00	354,477.60	68,010.60
	142-102-72210-189-	- Regular Instruction Program - Other Salaries & Wages	0.00	66,570.00	66,570.00
	142-102-72210-201-	- Regular Instruction Program - Social Security	17,761.00	26,104.95	8,343.95
	142-102-72210-204-	- Regular Instruction Program - State Retirement	27,214.00	38,215.19	11,001.19
	142-102-72210-206-	- Regular Instruction Program - Life Insurance	293.00	351.36	58.36
	142-102-72210-207-	- Regular Instruction Program - Medical Insurance	43,288.00	56,111.08	12,823.08
	142-102-72210-208-	- Regular Instruction Program - Dental Insurance	882.00	1,058.40	176.40
	142-102-72210-212-	- Regular Instruction Program - Employer Medicare Liability	4,154.00	6,105.19	1,951.19
	142-102-72210-524-	- Regular Instruction Program - Staff Development	27,168.00	28,375.00	1,207.00
	142-102-99100-504-	- Transfers Out - Indirect Cost	50,000.00	43,932.28	(6,067.72)
	142-102-72310-599-	- Board Of Education - Other Charges	0.00	0.00	0.00
Expenditure Total			2,065,152.00	2,321,550.43	256,398.43

Funding	GL Account	Description	2025 - 2026 Original Budget	2026-2027 Requested	Requested vs. Original
102 Title I, Part B					
<b>302 Title III</b>					
Funding Source					
	142-302-47146-	- English Language Acquisition Grants	52,255.00	59,301.43	7,046.43
Funding Source Total			52,255.00	59,301.43	7,046.43
Expenditure					
	142-302-71100-186-	- Regular Instruction Program - Longevity Pay	178.00	300.00	122.00
	142-302-71100-189-	- Regular Instruction Program - Other Salaries & Wages	19,655.00	30,000.00	10,345.00
	142-302-71100-201-	- Regular Instruction Program - Social Security	1,219.00	1,700.00	481.00
	142-302-71100-204-	- Regular Instruction Program - State Retirement	2,182.00	2,400.00	218.00
	142-302-71100-206-	- Regular Instruction Program - Life Insurance	30.00	73.20	43.20
	142-302-71100-207-	- Regular Instruction Program - Medical Insurance	6,982.00	10,000.00	3,018.00
	142-302-71100-208-	- Regular Instruction Program - Dental Insurance	126.00	126.00	0.00
	142-302-71100-212-	- Regular Instruction Program - Employer Medicare Liability	285.00	350.00	65.00
	142-302-72130-499-	- Other Student Support - Other Supplies And Materials	19,704.00	13,778.20	(5,925.80)
	142-302-72130-524-	- Other Student Support - Staff Development	1,320.00	0.00	(1,320.00)
	142-302-72130-599-	- Other Student Support - Other Charges	175.00	175.00	0.00
	142-302-72710-146-	- Transportation - Bus Drivers	92.00	92.00	0.00
	142-302-72710-201-	- Transportation - Social Security	6.00	5.70	(0.30)
	142-302-72710-212-	- Transportation - Employer Medicare Liability	1.00	1.33	0.33
	142-302-99100-504-	- Transfers Out - Indirect Cost	300.00	300.00	0.00
Expenditure Total			52,255.00	59,301.43	7,046.43
<b>402 Title IV</b>					
Funding Source					
	142-402-47590-	- Other Federal Through State	103,408.00	80,552.98	(22,855.02)
Funding Source Total			103,408.00	80,552.98	(22,855.02)
Expenditure					
	142-402-72130-189-	- Other Student Support - Other Salaries & Wages	66,780.00	54,000.00	(12,780.00)
	142-402-72130-201-	- Other Student Support - Social Security	4,140.00	3,348.00	(792.00)
	142-402-72130-204-	- Other Student Support - State Retirement	7,346.00	4,860.00	(2,486.00)
	142-402-72130-206-	- Other Student Support - Life Insurance	73.00	73.20	0.20
	142-402-72130-207-	- Other Student Support - Medical Insurance	20,140.00	9,399.76	(10,740.24)
	142-402-72130-208-	- Other Student Support - Dental Insurance	504.00	252.00	(252.00)
	142-402-72130-212-	- Other Student Support - Employer Medicare Liability	925.00	783.00	(142.00)
	142-402-72210-524-	- Regular Instruction Program - Staff Development	3,000.00	5,000.00	2,000.00
	142-402-72130-499-	- Other Student Support - Other Supplies And Materials	0.00	2,337.02	2,337.02
	142-402-99110-504-	- Operating Transfers To Primary Govts - Indirect Cost	500.00	500.00	0.00
Expenditure Total			103,408.00	80,552.98	(22,855.02)

Funding	GL Account	Description	2025 - 2026 Original Budget	2026-2027 Requested	Requested vs. Original
402 Title IV					
<b>801 Carl Perkins Basic</b>					
Funding Source					
	142-801-47131-	- Vocational Program Improvement	131,601.00	131,601.00	0.00
Funding Source Total			131,601.00	131,601.00	0.00
Expenditure					
	142-801-71300-429-	- Career and Technical Education Program - Instructional Supplies	1,500.00	17,688.00	16,188.00
	142-801-71300-471-	- Career and Technical Education Program - Software	3,910.00	3,100.00	(810.00)
	142-801-71300-499-	- Career and Technical Education Program - Other Supplies And Materials	25,000.00	25,000.00	0.00
	142-801-71300-730-	- Career and Technical Education Program - Vocational Instruction Equipment	66,332.00	5,000.00	(61,332.00)
	142-801-72130-123-	- Other Student Support - Guidance Personnel	0.00	42,000.00	42,000.00
	142-801-72130-201-	- Other Student Support - Social Security	0.00	2,604.00	2,604.00
	142-801-72130-212-	- Other Student Support - Employer Medicare	0.00	609.00	609.00
	142-801-72130-355-	- Other Student Support - Travel	700.00	1,400.00	700.00
	142-801-72130-524-	- Other Student Support - Staff Development	12,500.00	12,500.00	0.00
	142-801-72230-524-	- Career and Technical Education Program - Staff Development	3,500.00	3,500.00	0.00
	142-801-72130-599-	- Other Student Support - Other Charges	15,659.00	15,700.00	41.00
	142-801-72710-146-	- Transportation - Bus Drivers	2,500.00	2,500.00	0.00
Expenditure Total			131,601.00	131,601.00	0.00
<b>806 Carl Perkins Reserve</b>					
Funding Source					
	142-806-47131-	- Vocational Program Improvement	50,000.00	50,000.00	0.00
Funding Source Total			50,000.00	50,000.00	0.00
Expenditure					
	142-806-71300-189-	- Career and Technical Education Program - Other Salaries & Wages	5,120.00	8,600.00	3,480.00
	142-806-71300-201-	- Career and Technical Education Program - Social Security	317.00	533.20	216.20
	142-806-71300-204-	- Career and Technical Education Program - State Retirement	563.00	899.56	336.56
	142-806-71300-212-	- Career and Technical Education Program - Employer Medicare Liability	77.00	124.70	47.70
	142-806-71300-429-	- Career and Technical Education Program - Instructional Supplies	19,423.00	9,442.54	(9,980.46)
	142-806-71300-471-	- Career and Technical Education Program - Software	0.00	5,400.00	5,400.00
	142-806-71300-499-	- Career and Technical Education Program - Other Supplies And Materials	6,500.00	15,000.00	8,500.00
	142-806-71300-730-	- Career and Technical Education Program - Vocational Instruction Equipment	18,000.00	10,000.00	(8,000.00)
Expenditure Total			50,000.00	50,000.00	0.00
<b>892 IDEA Partnership for Systemic Change (K-12)</b>					
Funding Source					
	142-892-47143-	- IDEA High Cost	100,000.00	100,000.00	0.00
Funding Source Total			100,000.00	100,000.00	0.00
Expenditure					
	142-892-71200-189-	- Special Education Program - Other Salaries & Wages	0.00	35,000.00	35,000.00
	142-892-71200-201-	- Special Education Program - Social Security	0.00	3,000.00	3,000.00
	142-892-71200-204-	- Special Education Program - State Retirement	0.00	4,000.00	4,000.00
	142-892-71200-212-	- Special Education Program - Employer Medicare Liability	0.00	1,000.00	1,000.00
	142-892-71200-429-	- Special Education Program - Instructional Supplies	0.00	5,000.00	5,000.00
	142-892-71200-499-	- Special Education Program - Other Supplies And Materials	0.00	36,000.00	36,000.00
	142-892-71200-725-	- Special Education Program - Special Education Equipment	7,000.00	7,000.00	0.00
	142-892-72220-524-	- Special Education Program - Staff Development	8,000.00	8,000.00	0.00
	142-892-72710-425-	- Transportation - Gasoline	1,000.00	1,000.00	0.00
	142-892-72710-729-	- Transportation - Transportation Equipment	84,000.00	0.00	(84,000.00)
Expenditure Total			100,000.00	100,000.00	0.00

Funding	GL Account	Description	2025 - 2026 Original Budget	2026-2027 Requested	Requested vs. Original
892 IDEA Partnership for Systemic Change (K-12)					
<b>902 IDEA, Part B</b>					
Funding Source					
	142-902-47143-	- IDEA High Cost	1,651,810.00	1,651,810.00	0.00
Funding Source Total			1,651,810.00	1,651,810.00	0.00
Expenditure					
	142-902-71200-116-	- Special Education Program - Teachers	1,000.00	1,000.00	0.00
	142-902-71200-163-	- Special Education Program - Aides	595,000.00	595,000.00	0.00
	142-902-71200-171-	- Special Education Program - Speech Pathologist	25,000.00	25,000.00	0.00
	142-902-71200-186-	- Special Education Program - Longevity Pay	27,000.00	27,000.00	0.00
	142-902-71200-198-	- Special Education Program - Non-Certified Substitute Teachers	3,000.00	3,000.00	0.00
	142-902-71200-201-	- Special Education Program - Social Security	37,000.00	37,000.00	0.00
	142-902-71200-204-	- Special Education Program - State Retirement	65,000.00	65,000.00	0.00
	142-902-71200-206-	- Special Education Program - Life Insurance	3,000.00	3,000.00	0.00
	142-902-71200-207-	- Special Education Program - Medical Insurance	320,000.00	320,000.00	0.00
	142-902-71200-208-	- Special Education Program - Dental Insurance	7,821.00	7,821.00	0.00
	142-902-71200-212-	- Special Education Program - Employer Medicare Liability	9,400.00	9,400.00	0.00
	142-902-71200-429-	- Special Education Program - Instructional Supplies	10,000.00	10,000.00	0.00
	142-902-71200-499-	- Special Education Program - Other Supplies And Materials	5,000.00	5,000.00	0.00
	142-902-71200-725-	- Special Education Program - Special Education Equipment	10,000.00	10,000.00	0.00
	142-902-72220-124-	- Special Education Program - Psychological Personnel	163,425.00	163,425.00	0.00
	142-902-72220-131-	- Special Education Program - Medical Personnel	53,261.00	53,261.00	0.00
	142-902-72220-162-	- Special Education Program - Clerical Personnel	18,725.00	18,725.00	0.00
	142-902-72220-186-	- Special Education Program - Longevity Pay	1,600.00	1,600.00	0.00
	142-902-72220-189-	- Special Education Program - Other Salaries & Wages	72,144.00	72,144.00	0.00
	142-902-72220-201-	- Special Education Program - Social Security	16,500.00	16,500.00	0.00
	142-902-72220-204-	- Special Education Program - State Retirement	25,013.00	25,013.00	0.00
	142-902-72220-206-	- Special Education Program - Life Insurance	366.00	366.00	0.00
	142-902-72220-207-	- Special Education Program - Medical Insurance	49,000.00	49,000.00	0.00
	142-902-72220-208-	- Special Education Program - Dental Insurance	850.00	850.00	0.00
	142-902-72220-212-	- Special Education Program - Employer Medicare Liability	3,700.00	3,700.00	0.00
	142-902-72220-307-	- Special Education Program - Communication	1,000.00	1,000.00	0.00
	142-902-72220-310-	- Special Education Program - Contracts With Other Public Agencies	6,400.00	6,400.00	0.00
	142-902-72220-312-	- Special Education Program - Contracts With Private Agencies	30,000.00	30,000.00	0.00
	142-902-72220-322-	- Special Education Program - Evaluation And Testing	5,000.00	5,000.00	0.00
	142-902-72220-355-	- Special Education Program - Travel	2,000.00	2,000.00	0.00
	142-902-72220-524-	- Special Education Program - Staff Development	5,434.00	5,434.00	0.00
	142-902-72710-146-	- Transportation - Bus Drivers	51,717.00	51,717.00	0.00
	142-902-72710-189-	- Transportation - Other Salaries & Wages	20,230.00	20,230.00	0.00
	142-902-72710-201-	- Transportation - Social Security	3,226.00	3,226.00	0.00
	142-902-72710-204-	- Transportation - State Retirement	1,776.00	1,776.00	0.00
	142-902-72710-212-	- Transportation - Employer Medicare Liability	2,222.00	2,222.00	0.00
Expenditure Total			1,651,810.00	1,651,810.00	0.00
<b>911 IDEA, Preschool</b>					
Funding Source					
	142-911-47145-	- Special Education Preschool Grants	61,623.00	61,623.00	0.00
Funding Source Total			61,623.00	61,623.00	0.00
Expenditure					
	142-911-71200-116-	- Special Education Program - Teachers	45,814.00	45,814.00	0.00
	142-911-71200-201-	- Special Education Program - Social Security	2,604.00	2,604.00	0.00
	142-911-71200-204-	- Special Education Program - State Retirement	4,500.00	4,500.00	0.00
	142-911-71200-206-	- Special Education Program - Life Insurance	78.00	78.00	0.00
	142-911-71200-207-	- Special Education Program - Medical Insurance	6,500.00	6,500.00	0.00
	142-911-71200-208-	- Special Education Program - Dental Insurance	231.00	231.00	0.00
	142-911-71200-212-	- Special Education Program - Employer Medicare Liability	570.00	570.00	0.00
	142-911-71200-399-	- Special Education Program - Other Contracted Services	1,000.00	1,000.00	0.00
	142-911-71200-429-	- Special Education Program - Instructional Supplies	326.00	326.00	0.00
	142-911-71300-189-	- Career and Technical Education Program - Other Salaries & Wages	0.00	0.00	0.00
	142-911-71300-201-	- Career and Technical Education Program - Social Security	0.00	0.00	0.00
	142-911-71300-204-	- Career and Technical Education Program - State Retirement	0.00	0.00	0.00
Expenditure Total			61,623.00	61,623.00	0.00
<b>Totals:</b>			4,375,629.00	4,628,792.35	253,163.35

Function		Function		25-26	26-27	
Function	Description	Object	Object Description	Approved	Proposed	Variance
39000	Fund Balance			1,049,294	1,328,241	278,947
43522	Lunch Payments - Adults			50,000	50,000	-
43525	A La Carte Sales			250,200	250,200	-
43990	Other Charges For Services			5,500	5,500	-
44110	Interest Earned			96,000	96,000	-
44530	Sale Of Equipment			100	100	-
46520	School Food Service			42,445	42,445	-
47111	Section 4 - Lunch			3,480,000	3,480,000	-
47112	USDA - Commodities			360,000	360,000	-
47113	Breakfast			970,798	970,798	-
				<b>6,304,337</b>	<b>6,583,284</b>	<b>278,947</b>
73100	Food Service	105	Supervisor/Director	64,170	66,416	2,246
73100	Food Service	119	Accountants/Bookkeepers	25,241	24,831	(410)
73100	Food Service	161	Secretaries	43,702	45,232	1,530
73100	Food Service	165	Cafeteria Personnel	1,471,493	1,514,262	42,769
73100	Food Service	186	Longevity Pay	17,998	15,717	(2,281)
73100	Food Service	188	Bonus Payments	5,250	-	(5,250)
73100	Food Service	189	Other Salaries & Wages	8,400	8,400	-
73100	Food Service	196	In-Service Training	2,000	-	(2,000)
73100	Food Service	201	Social Security	101,448	103,841	2,393
73100	Food Service	204	State Retirement	84,872	87,918	3,046
73100	Food Service	206	Life Insurance	4,569	4,666	97
73100	Food Service	207	Medical Insurance	393,053	387,926	(5,127)
73100	Food Service	208	Dental Insurance	6,300	6,552	252
73100	Food Service	210	Unemployment Compensation	100	-	(100)
73100	Food Service	212	Employer Medicare Liability	24,544	25,123	579
73100	Food Service	307	Communication	5,500	5,500	-
73100	Food Service	336	Maint & Repair Svcs-Equipment	180,000	200,000	20,000
73100	Food Service	354	Transportation-Other Than Students	32,000	37,000	5,000
73100	Food Service	355	Travel	9,000	9,000	-
73100	Food Service	399	Other Contracted Services	350,000	380,000	30,000
73100	Food Service	422	Food Supplies	2,525,900	2,675,900	150,000
73100	Food Service	435	Office Supplies	10,000	10,000	-
73100	Food Service	469	Usda - Commodities	360,000	370,000	10,000
73100	Food Service	499	Other Supplies And Materials	300,000	325,000	25,000
73100	Food Service	524	Staff Development	20,000	20,000	-
73100	Food Service	710	Food Service Equipment	150,000	150,000	-
99100	Transfers Out	504	Indirect Costs	108,798	110,000	1,202
				<b>6,304,337</b>	<b>6,583,284</b>	<b>278,947</b>

Ledger Type	Fund	Function	Object	Description	Cost Center	Sub Object	Sub Object Description	FY 25-26 Balance	FY 26-27 Proposed
Revenue	177	40240		Wheel tax				240,000	240,000
Revenue	177	48130		Contributions		JER	Jefferson Elementary Renovation	12,500,000	-
Revenue	177	34685		Committed for Education		CUL	Culinary Arts - CTE	180,000	-
Revenue	177	34685		Committed for Education		ESI	Energy Lighting	-	596,456
Revenue	177	34685		Committed for Education		HVA	HVAC Systems	-	4,804,082
Revenue	177	34685		Committed for Education		JER	Jefferson Elementary Renovation	11,500,000	22,351,802
Revenue	177	34685		Committed for Education		JCB	JCHS Bleachers	-	131,300
Revenue	177	34685		Committed for Education		LVS	FFA Steel Livestock Structure	188,000	25,000
Revenue	177	34685		Committed for Education		MNE	Maintenance Equipment	60,000	-
Revenue	177	34685		Committed for Education		NMR	NME - New roof	2,056	-
Revenue	177	34685		Committed for Education		PAV	Paving Projects	305,322	63,900
Revenue	177	34685		Committed for Education		RHV	RSS HVAC replacement	2,000	-
Revenue	177	34685		Committed for Education		ROF	Roof Repairs	-	41,568
Revenue	177	34685		Committed for Education		RSA	Rush Strong Awning	-	61,355
Revenue	177	34685		Committed for Education		SEC	Security Entrance	-	-
Revenue	177	34685		Committed for Education		TER	Talbot Elementary Renovation	2,977,850	627,000
Revenue	177	34685		Committed for Education		TRN	For Transportation	180,000	-
<b>Total Revenues</b>								<b>28,135,228</b>	<b>28,942,463</b>
Expenditure	177	91300	304	Architects		JER	Jefferson Elementary Renovation	-	-
Expenditure	177	91300	707	Building Improvements		CUL	Culinary Arts - CTE	180,000	-
Expenditure	177	91300	707	Building Improvements		ESI	Energy Lighting	-	596,456
Expenditure	177	91300	707	Building Improvements		HVA	HVAC Systems	-	4,804,082
Expenditure	177	91300	707	Building Improvements		JCB	JCHS Bleachers	-	131,300
Expenditure	177	91300	707	Building Improvements		JER	Jefferson Elementary Renovation	24,000,000	22,351,802
Expenditure	177	91300	707	Building Improvements		LVS	FFA Steel Livestock Structure	188,000	25,000
Expenditure	177	91300	707	Building Improvements		NMR	NME - New roof	2,056	-
Expenditure	177	91300	707	Building Improvements		PAV	Paving Projects	305,322	63,900
Expenditure	177	91300	707	Building Improvements		RHV	RSS HVAC replacement	2,000	-
Expenditure	177	91300	707	Building Improvements		ROF	Roof Repairs	-	41,568
Expenditure	177	91300	707	Building Improvements		RSA	Rush Strong Awning	-	61,355
Expenditure	177	91300	707	Building Improvements		TER	Talbot Elementary Renovation	2,977,850	627,000
Expenditure	177	91300	707	Building Improvements			Elementary Bleachers	-	240,000
Expenditure	177	91300	707	Building Improvements				240,000	-
Expenditure	177	91300	718	Motor Vehicles		MNE	Maintenance Equipment	60,000	-
Expenditure	177	91300	718	Motor Vehicles		TRN	For Transportation	180,000	-
<b>Total Expenditures</b>								<b>28,135,228</b>	<b>28,942,463</b>

JEFFERSON COUNTY SCHOOL DEPARTMENT  
 OPERATING BUDGET - FUND 141  
 FISCAL YEAR 2026-2027

<b>Maintenance of Effort</b>				
<b>DESCRIPTION</b>	<b>Budget (TISA)</b>	<b>Budget (TISA)</b>	<b>Proposed</b>	<b>Variance</b>
	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	
Current Property Tax	\$ 11,276,096	\$ 11,385,750	\$ 11,787,600	\$ 401,850
Trustee's Collections - Prior	227,610	203,000	203,000	-
Cir Clk/Clk & Master Collectio	341,415	341,415	341,415	-
Interest And Penalty	50,000	41,000	41,000	-
Pick-Up Taxes	10,000	10,000	10,000	-
Payments In Lieu Of Taxes - TVA	13,000	13,000	13,000	-
Payments In Lieu Of Taxes-Local	35,210	35,210	35,210	-
Local Option Sales Tax	7,914,473	8,112,335	8,315,143	202,808
Mixed Drink Tax	30,000	30,000	30,000	-
Bank Excise Tax	25,000	25,000	25,000	-
Marriage Licenses	2,400	2,400	2,400	-
State Revenue Sharing -T.V.A.	1,100,000	1,150,000	1,150,000	-
<b>Total Anticipated Revenues</b>	<b>21,025,204</b>	<b>21,349,110</b>	<b>21,953,768</b>	<b>604,658</b>
Required Local Match	13,701,585	14,180,095	14,185,056	4,960
<b>Required Maintenance of Effort</b>	<b>20,613,340</b>	<b>21,043,704</b>	<b>21,367,610</b>	<b>323,906</b>
Difference to Required MOE	411,864	305,406	586,158	-



Account Account Description Budget 2026-2027 Amended Budget 2025-2026 Original Budget 2025-2026 AFR 2025-2026 Actual vs. Budget 2025-2026 2027 Budget vs. 2026 Budget

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## Maintenance of Effort Test

Jefferson County (450) Public District - FY 2027 - State Funds - Rev 0 - 141 - General Purpose

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Show Unbudgeted Accounts

Account	Account Description	Budget 2026-2027	Amended Budget 2025-2026	Original Budget 2025-2026	AFR 2025-2026	Actual vs. Budget 2025-2026	2027 Budget vs. 2026 Budget	Comment (if variance is greater than 5%)
40110	Current Property Taxes	\$11,787,600.00	\$11,385,750.00	\$11,385,750.00	\$0.00	(\$11,385,750.00)	\$401,850.00	<a href="#">Create Comment</a>
40120	Trustee's Collections - Prior Year	\$203,000.00	\$203,000.00	\$203,000.00	\$0.00	(\$203,000.00)	\$0.00	<a href="#">Create Comment</a>
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$341,415.00	\$341,415.00	\$341,415.00	\$0.00	(\$341,415.00)	\$0.00	<a href="#">Create Comment</a>
40140	Interest & Penalty	\$41,000.00	\$41,000.00	\$41,000.00	\$0.00	(\$41,000.00)	\$0.00	<a href="#">Create Comment</a>
40150	Pickup Taxes	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	(\$10,000.00)	\$0.00	<a href="#">Create Comment</a>
40161	Payments in Lieu of Taxes - T.V.A.	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	(\$13,000.00)	\$0.00	<a href="#">Create Comment</a>
40162	Payments in Lieu of Taxes - Local Utilities	\$35,210.00	\$35,210.00	\$35,210.00	\$0.00	(\$35,210.00)	\$0.00	<a href="#">Create Comment</a>
40210	Local Option Sales Tax	\$8,315,143.00	\$8,112,335.00	\$8,112,335.00	\$0.00	(\$8,112,335.00)	\$202,808.00	<a href="#">Create Comment</a>
40320	Bank Excise Tax	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	(\$25,000.00)	\$0.00	<a href="#">Create Comment</a>
40390	Other Statutory Local Taxes	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	(\$30,000.00)	\$0.00	<a href="#">Create Comment</a>
46830	Beer Tax	\$18,500.00	\$18,500.00	\$18,500.00	\$0.00	(\$18,500.00)	\$0.00	<a href="#">Create Comment</a>
	<b>Total County Taxes</b>	<b>\$20,819,868.00</b>	<b>\$20,215,210.00</b>	<b>\$20,215,210.00</b>	<b>\$0.00</b>	<b>(\$20,215,210.00)</b>	<b>\$604,658.00</b>	
41110	Marriage Licenses	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	(\$2,400.00)	\$0.00	<a href="#">Create Comment</a>
46851	State Revenue Sharing - TVA	\$1,150,000.00	\$1,150,000.00	\$1,150,000.00	\$0.00	(\$1,150,000.00)	\$0.00	<a href="#">Create Comment</a>
	<b>Total Local Revenue per School Records</b>	<b>\$21,972,268.00</b>	<b>\$21,367,610.00</b>	<b>\$21,367,610.00</b>	<b>\$0.00</b>	<b>(\$21,367,610.00)</b>	<b>\$604,658.00</b>	
Capital Outlay	(Less) Local revenue increases for Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	(Less) Local revenue increases for Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Total Adjusted Local Revenue</b>	<b>\$21,972,268.00</b>	<b>\$21,367,610.00</b>	<b>\$21,367,610.00</b>	<b>\$0.00</b>	<b>(\$21,367,610.00)</b>	<b>\$604,658.00</b>	
	<b>Local Match Adjustment</b>	<b>\$0.00</b>						
	<b>Revised Total Adjusted Local Revenue</b>	<b>\$21,972,268.00</b>						
	<b>Required Local Match</b>	<b>\$0.00</b>						

Maintenance of Effort Test Met  
Required Local Match Test Met

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