

**JEFFERSON COUNTY COMMISSION
BUDGET COMMITTEE MEETING**

**TUESDAY, OCTOBER 13, 2026, 5:30 P.M.
JEFFERSON COUNTY COURTHOUSE, MAIN COURTROOM**

Voting Members

Commissioner District 1	Katy Huffaker, Chair	Commissioner District 6	Robert Bruner
Commissioner District 2	Rick Moore, Vice Chair	Commissioner District 7	Aaron Loy
Commissioner District 3	Jim Snodgrass	Commissioner District 8	W.D. Henry
Commissioner District 4	Jim Lance, Secretary	Commissioner District 9	A.J. Walker
Commissioner District 5	Sammy Solomon	Commissioner District 10	Marcus Reed

Ex Officio/Non – Voting Members Mayor Randy Bales and Finance Director Jessica Elder

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPEARANCE OF CITIZENS

Citizens who wish to address the Budget Committee for items of concern that may or may not be on the agenda need to complete a “Citizens Input Form: located on the table just inside the courtroom door and give to Budget Chairman before the meeting is “Call to Order.”

IV. APPROVAL OF MINUTES

A. September 14, 2026

V. CHAIRMAN’S COMMENTS

VI. FINANCE DIRECTOR’S COMMENTS

VII. UNFINISHED BUSINESS

VIII. NEW BUSINESS

- A. Budget Amendments – County
 - a. Fund 101 BA #3, Items 1-10
 - b. Fund 171 BA #3, Items 1
- B. Budget Amendments – BOE
 - a. Fund 141 #3, Items 1
 - b. Fund 142 #2, Items 1-4
- C. Chamber of Commerce, President & CEO Sheila Wiggins
 - a. Funding Request of \$90,000 from Jefferson County Government

IX. OTHER BUSINESS

X. ANNOUNCEMENTS

Upcoming Budget Committee Meetings – Beginning at 5:30PM:

- A. Monday, November 9, 2026 – 5:30PM
- B. Monday, January 11, 2027 – 5:30PM

XI. ADJOURN

Jefferson County Budget Committee Minutes

9/14/2026 – Regular Monthly Meeting

The Budget Committee of Jefferson County held a regular monthly meeting on 9/14/2026 at 5:30PM in the Historic Jefferson County Courthouse in Dandridge, Tennessee.

Voting Members

Commissioner District 1	Katy Huffaker, Chairwoman	Commissioner District 6	Mike Parker
Commissioner District 2	Rick Moore, Vice Chairman	Commissioner District 7	Aaron Loy
Commissioner District 3	Jim Snodgrass	Commissioner District 8	W.D. Henry
Commissioner District 4	Jim Lance, Secretary	Commissioner District 9	A.J. Walker
Commissioner District 5	Sammy Solomon	Commissioner District 10	Brett Kilgore

Ex Officio/non-Voting members Mayor Randy Bales and Finance Director Jessica Elder

Call to order: Being officers were not yet elected; Finance Director Jessica Elder called the meeting to order at 5:30PM.

Roll Call: Roll call was as follows: Katy Huffaker, Rick Moore, Jim Snodgrass, Jim Lance, Sammy Solomon, Mike Parker, Aaron Loy, W.D. Henry, A.J. Walker, and Brett Kilgore. All 10 present.

Ex officio/non-Voting member(s) present: Mayor Randy Bales & Finance Director Jessica Elder

Election of Officers:

Item 1: A motion was made by Commissioner Solomon to nominate Katy Huffaker to serve as Chairwoman of the Budget Committee. A motion was made by Commissioner Lance to nominate Jim Snodgrass to serve as Chairman of the Budget Committee. A motion was made by Commissioner Snodgrass to nominate Rick Moore to serve as Chairman of the Budget Committee. A motion was made by Commissioner Henry to cease nominations, and a roll call vote was taken for each nomination. Commissioner Huffaker was elected to serve as Chairwoman with a vote of 7 in favor and 3 against. Commissioners Snodgrass, Lance, and Parker voted against.

Following the election of Chairperson, Chairwoman Huffaker assumed the chair and presided over the remainder of the meeting.

Item 2: A motion was made by Commissioner Snodgrass to nominate Rick Moore to serve as Vice Chairman of the Budget Committee. A motion was made by Commissioner Solomon to cease nominations. A roll call vote was taken to confirm the nomination. Commissioner Moore was elected to serve as Vice Chairman of the Budget Committee unanimously with a vote of 10 in favor.

Item 3: A motion was made by Commissioner Solomon to nominate Jim Lance to serve as Secretary of the Budget Committee. A motion was made by Commissioner Henry to cease nominations. A roll call vote was taken to confirm the nomination. Commissioner Lance was elected to serve as Secretary to the Budget Committee unanimously with a vote of 10 in favor.

Citizen Input: No citizens appeared before the committee

Approval of Minutes

Item 4: A motion was made by Commissioner Solomon with a second by Commissioner Henry to approve the minutes as presented from the July 13, 2026, meeting. The motion was approved unanimously with a vote of 10 in favor.

Chairwoman's Comments: Chairwoman Huffaker thanked the board for their confidence and said she looked forward to working with everyone.

Finance Director's Comments: Finance Director Jessica Elder welcomed everyone to the Budget Committee and expressed her willingness to help with any questions they may have. She informed the committee the 26-27 Budget Cycle would soon begin.

Unfinished Business: No unfinished business was presented.

New Business: County Budget Amendments

Item 5: A motion was made by Commissioner Solomon with a second by Commissioner Henry to approve the County Budget Amendment General Fund 101 #2, items 1-22. The motion was approved unanimously with a vote of 10 in favor.

Item 6: A motion was made by Commissioner Parker with a second by Commissioner Lance to approve the Budget Amendment Highway Fund 131 #1, items 1-4. The motion was approved unanimously with a vote of 10 in favor.

Item 7: A motion was made by Commissioner Walker with a second by Commissioner Lance to approve the County Budget Amendment Capital Fund 171 #2, items 1-5. The motion was approved unanimously with a vote of 10 in favor.

Item 8: A motion was made by Commissioner Parker with a second by Commissioner Lance to approve the County Budget Amendment Landfill Fund 207 #1, item 1. The motion was approved unanimously with a vote of 10 in favor.

New Business: School Budget Amendments

Item 9: A motion was made by Commissioner Kilgore with a second by Commissioner Henry to approve the School Budget Amendment General Fund 141 #1, items 1-4. The motion was approved unanimously with a vote of 10 in favor.

Item 10: A motion was made by Commissioner Solomon with a second by Commissioner Lance to approve the School Budget Amendment Fund General 141 #2, item 1. The motion was approved by a unanimous vote of 10 in favor.

Item 11: A motion was made by Commissioner Lance with a second by Commissioner Walker to approve the School Budget Amendment Federal Fund 142 #1, items 1-10. The motion was approved unanimously with a vote of 10 in favor.

Item 12: A motion was made by Commissioner Solomon with a second by Commissioner Loy to approve the School budget Amendment Capital Fund 177 #1, item 1. The motion was approved unanimously with a vote of 10 in favor.

New Business: Chamber of Commerce

Item 13: A motion was made by Commissioner Snodgrass with a second by Commissioner Solomon to send the funding request of \$150,000 by the Jefferson County Chamber of Commerce to the full County Commission with no recommendation. The motion was approved unanimously with a vote of 10 in favor.

Adjourn: Having reached the end of the agenda, a motion was made by Commissioner Solomon with a second by Commissioner Parker to adjourn. The motion was approved unanimously with a vote of 10 in favor. The meeting lasted approximately 1 hour. The next meeting is scheduled for Thursday, October 13, 2026, at 5:30PM in the Historic Courthouse.

Chairwoman – Katy Huffaker

Secretary – James A. Lance

FUND BALANCE TOTAL	-	1,500.00
RESERVE BALANCE TOTAL	-	34,493.33

Budget Com. App'd: _____
County Com. App'd: _____

Item #	1	Restricted for General Government - Americans with Disabilities Act / Transfers Out				Debit	Credit
		34510	ADA	Restricted for General Government - ADA	-	24,493.33	
		99100	590	ADA Transfers Out - Transfers to Other Funds (Capital Fund 171) - ADA	+		24,493.33
				Total		24,493.33	24,493.33
Budgeting Americans with Disabilities Act (ADA) reserves for completing an ADA Project per Priority 2 in the Transitional Plan Priority List for the Finance Department office entrance.							

Item #	2	Tourism / Reserves				Debit	Credit
		34610	STTOR	Committed for General Government Reserves - STTOR	-	10,000.00	
		58110	312	STTOR Tourism - Contracts with Private Agencies - STTOR	+		10,000.00
				Total		10,000.00	10,000.00
Budgeting Tennessee Tourism Contribution reserves for hosting fishing tournament.							

Item #	3	Sheriff's Department / Mental Health Prisoner Transport				Debit	Credit
		47590	MHPT	Other Federal Through State - MHPT	+	32,737.00	
		54110	599	MHPT Sheriff's Department - Other Charges - MHPT	+		32,737.00
				Total		32,737.00	32,737.00
Budgeting additional carryover grant funds from fiscal year 2025-2026 into proper expenditure line for fiscal year 2026-2027.							

Item #	4	<i>Sheriff's Department / Violent Crime Intervention Competitive Collaborative Enhancement Grant</i>				Debit	Credit
		47590	VCIFC	Other State Grants - VCIFC	+	451,401.00	
		54110	351	VCIFC Sheriff's Department - Rentals - VCIFC	+		31,000.00
		54110	524	VCIFC Sheriff's Department - Staff Development - VCIFC	+		20,401.00
		54110	599	VCIFC Sheriff's Department - Other Charges - VCIFC	+		400,000.00
				Total		451,401.00	451,401.00
Budgeting additional funds from the Violent Crime Intervention Competitive Collaborative Enhancement Grant (VCIFC) into proper expenditure lines.							

Item #	5	Jail			Debit	Credit
		54210	160	Jail - Guards	-	38,066.23
		54210	187	Jail - Overtime Pay	+	38,066.23
				Total	38,066.23	38,066.23
Budgeting funds using the guards expenditure line to cover overtime pay due to illness and short staff.						

Item #	6	Other Finance / Fund Balance		Debit	Credit
		39000	Unassigned Fund Balance	-	1,500.00
		52900	508 Other Finance - Premiums on Corporate Surety Bonds	+	1,500.00
			Total	1,500.00	1,500.00
Budgeting Fund Balance to cover the cost of an Official Bond for the new Jefferson County Mayor.					

Item #	7	White Pine Library					Debit	Credit
		48130		WP	Contributions - WP	+	10,000.00	
		56500	169	WP	Libraries - Part-Time Personnel - WP	+		10,000.00
						Total	10,000.00	10,000.00
Budgeting funds from contributions into part-time personnel expenditure line as per Town of White continued contribution.								
Item #	8	Building Inspection / Certified County Finance Officer					Debit	Credit
		44170		CCFO1	Misc. Refunds - CCFO1	+	500.00	
		54510	524	CCFO1	Building Inspection - Staff Development - CCFO1	+		500.00
						Total	500.00	500.00
Budgeting reimbursement funds from the Comptroller of the Treasury and the University of Tennessee's County Technical Assistance Service (CTAS) Certified County Finance Officer into Building Inspection Office Staff Development expense line for tuition expense of one employee.								
Item #	9	County Trustee's Office / Certified County Finance Officer					Debit	Credit
		44170		CCFO1	Misc. Refunds - CCFO	+	500.00	
		52400	524	CCFO1	County Trustee's Office - Staff Development	+		500.00
						Total	500.00	500.00
Budgeting reimbursement funds from the Comptroller of the Treasury and the University of Tennessee's County Technical Assistance Service (CTAS) Certified County Finance Officer into County Trustee's Office Staff Development expense line for tuition expense of one employee.								
Item #	10	Local Health Department / Delegated Grant Authority					Debit	Credit
		46310			Health Department Programs - DGA Grant	+	4,105.81	
		55110	162		Local Health Center - Clerical Personnel	+		200.80
		55110	188		Local Health Center - Bonus Payments	+		3,239.34
		55110	201		Local Health Center - Social Security	+		223.61
		55110	204		Local Health Center - State Retirement	+		378.42
		55110	210		Local Health Center - Employer Medicare	+		13.76
		55110	212		Local Health Center - Unemployment	+		49.88
						Total	4,105.81	4,105.81
Budgeting increase in salaries and associated costs as well as bonuses for the Department of Health Delegated Grant Authority Grant.								

JEFFERSON COUNTY, TENNESSEE
2026-2027
CAPITAL FUND 171 - AMENDMENT #3
October 2026

FUND BALANCE TOTAL - -
RESERVE BALANCE TOTAL - -

Budget Com. App'd: _____
County Com. App'd: _____

Item #	1	Transfers In / Other General Government Projects - Americans with Disabilities Act				Debit	Credit
		49800	ADA	Transfers In (Fund 101) - ADA	-	24,493.33	
		91190	707	ADA	Other General Government Projects - ADA	+	24,493.33
		Total				24,493.33	24,493.33
		Budgeting funds using Americans with Disability Act (ADA) reserves for completing an ADA Project per Priority 2 in the Transitional Plan Priority List for the Finance Department office entrance.					

JEFFERSON COUNTY SCHOOLS
Fund 141- General Education Funds
Budget Amendment #3
October 2026

School Board Approved: 10/1/2026
 Budget Com. Approved: _____
 County Commission Approved: _____

FUND BALANCE TOTAL - _____
RESERVE BALANCE TOTAL - _____

Item 1

Special Education						Debit	Credit
141	71200	725	Special Education Equipment	-		1,000.00	
141	72220	599	Other Charges	+			1,000.00
						<u>1,000.00</u>	<u>1,000.00</u>
To transfer budget to cover the cost of wrapping trailer used for the high school's School based enterprise program							

JEFFERSON COUNTY SCHOOLS

Fund 142 - Federal Funds

Budget Amendment #2

October 2026

School Board Approved: 10/1/2026

Budget Com. Approved: _____

County Commission Approved: _____

Item 1	Title I	Debit	Credit
102	47141 Revenue	36,114.72	
102	71100 189 Other Salaries & Wages	2,580.00	
102	71100 201 Social Security	2,265.81	
102	71100 204 State Retirement	4,195.77	
102	71100 207 Medical Insurance	78,642.32	
102	71100 212 Employer Medicare Liability	504.46	
102	71100 429 Instructional Supplies & Materials		71,658.84
102	71100 722 Regular Instruction Equipment		48,550.00
102	72130 201 Social Security		47.83
102	72130 204 State Retirement		38.18
102	72130 212 Employer Medicare Liability		11.18
102	72130 599 Other Charges		19,826.71
102	72210 189 Other Salaries & Wages		7,075.00
102	72210 201 Social Security	81.35	
102	72210 204 State Retirement		1,255.00
102	72210 212 Employer Medicare Liability		266.01
102	72210 524 Staff Development	24,344.32	
		148,728.75	148,728.75
Title II and IV funds moved to Title I to provide additional student support ; for purchase of instructional supplies and equipment			

Item 2	Title II	Debit	Credit
	202 47189 Revenue -		23,634.08
	202 72210 524 In-Service / Staff Development -	23,634.08	
		23,634.08	23,634.08
	Title II Funds Moved to Title I to Provide Additional Student Support		

Item 3

Title IV				Debit	Credit
402	47590	Revenue	-		12,480.64
402	72130	499 Other Supplies And Materials	-	9,480.64	
402	72210	524 Professional Development	-	3,000.00	
				12,480.64	12,480.64
Portion of Title IV Funds Moved to Title I to Provide Additional Student Support					

Item 4

Additional Targeted Support and Improvement Grant (ATSI)				Debit	Credit
177	47141	Revenue	+	50,000.00	
177	71100	189 Other Salaries and Wages	+		25,200.00
177	71100	201 Social Security	+		1,562.40
177	71100	204 State Retirement	+		3,566.16
177	71100	212 Employer Medicare	+		365.40
177	71100	429 Instructional Supplies and Materials	+		3,000.00
177	72210	189 Other Salaries and Wages	+		11,760.00
177	72210	201 Social Security	+		729.12
177	72210	204 State Retirement	+		1,646.40
177	72210	212 Employer Medicare	+		170.52
177	72210	499 Other Supplies and Materials	+		2,000.00
				50,000.00	50,000.00
Recognize and Budget Additional Targeted Support and improvement Grant for afterschool professional learning and tutoring to help underperforming students					

From: [Shelia Wiggins](#)
To: [Jessica Elder](#)
Subject: Funding Request for the Jefferson County Commission Budget Committee 10.13.26 (Updated, I left off the word Commission.)
Date: Thursday, October 1, 2026 10:43:59 AM
Attachments: [Jefferson County Chamber Executive Summary \\$90K 100126.docx](#)
[Copy of JC Chamber FY26 Actual vs FY27 Revised Budget AI Enhanced 100126.xlsx](#)
Importance: High

CAUTION: This email originated from outside of Jefferson County Government. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Jessie,

I have attached two documents for the Jefferson County Commission Budget Committee meeting on 10.13.26.

We are asking for a Funding Request of \$90,000.00.

Thank you!!!

Shelia Wiggins
President & CEO
Jefferson County Chamber of Commerce
865-397-9642 Office
865-368-6296 Cell



Jefferson County Chamber of Commerce Executive Summary

Request for \$90,000 in Time Limited Bridge Funding

Immediate Need and Revised Budget

The Jefferson County Chamber requests \$90,000 in bridge funding to remain operational while completing a board-directed operating reset. The revised FY:27 budget projects \$159,120 of operating revenue and \$247,546 of operating expense, leaving an \$88,426 operating gap. The request covers that gap and provides a minimal \$1,574 contingency, subject to the County funding agreement and quarterly reconciliation.

Without near-term support, the Chamber remains at risk of closing. The revised request is \$60,000 lower than the prior request and follows significant expense reductions already incorporated into the budget.

Financial Measure	FY:26 Actual	FY:27 Revised	Change
Operating revenue	\$175,895	\$159,120	\$(16,775)
Operating expenses	\$346,732	\$247,546	\$(99,186)
Operating deficit	\$(170,837)	\$(88,426)	\$82,411 better
Net deficit after other income	\$(139,498)	\$(88,426)	\$51,073 better

Examples of Expense Reductions

Budget Line	FY:26 Actual	FY:27 Revised	Reduction
Annual banquet expense	\$21,029	\$0	\$21,029
Employee group health line	\$32,119	\$0	\$32,119
Rent	\$30,000	\$18,000	\$12,000
Salaries and wages	\$170,994	\$154,536	\$16,458

Core Mission

The Chamber will concentrate its staff time and unrestricted resources on one purpose: supporting businesses operating in Jefferson County. Core services will include:

- Business connections through referrals, networking, targeted introductions, and member-to-member relationships.
- Visibility through the business directory, member communications, ribbon cuttings, and practical promotion.
- A collective business voice, timely information, and coordination on shared business concerns.
- Business education, resource connections, and services that help employers operate and grow.

Operating Reset

- Immediately cease programs and events that do not produce a positive net contribution and do not directly support the business mission.
- Reprice mission-aligned programs so revenue covers direct cost and staff time, or simplify and reduce their frequency.
- Transfer Christmas in Jefferson County and Imagination Library to appropriate county offices or other capable partners so these community programs can continue without drawing on Chamber operating funds.
- Require identified funding and board approval before beginning or resuming any non-core activity.

Immediate Membership Growth Strategy

The financial reset must be paired with an immediate countywide membership drive. The Chamber will build one verified prospect list and assign every business by:

Segmentation	How It Will Be Used
Business type	Create messages and benefits relevant to construction, professional services, health care, retail, hospitality, manufacturing, agriculture, logistics, and other sectors.
Geography	Organize outreach in Dandridge, Jefferson City, White Pine, New Market, Baneberry, and unincorporated business corridors.
Employer size	Match dues levels, services, and contacts to small firms, mid-sized employers, and major employers.
Likelihood of joining	Prioritize high-probability prospects, former members, current-member referrals, event participants, and businesses already using Chamber services.

Campaign Execution

- Protect the current membership base through direct retention calls and service recovery before renewals are due.
- Win back former members by documenting why they left and offering a specific value-based reason to return.
- Assign board members and campaign captains to sector and geographic prospect lists, with staff responsible for follow-up and onboarding.
- Track weekly contacts, qualified prospects, proposals, paid joins, member losses, retention, dues billed, and cash collected.

Path to Reduced County Reliance

Forecast assumptions: dues grow 15 percent annually; salaries grow 2 percent annually; employer payroll taxes equal 7.65 percent of wages; and all other revenue and expenses remain level. No additional upside from repriced programs is assumed but will be included once that review of pricing is completed and approved by the board.

Forecast	FY:27 Revised	FY:28	FY:29	FY:30
Membership dues	\$124,620	\$143,313	\$164,810	\$189,531
Total operating revenue	\$159,120	\$177,813	\$199,310	\$224,031
Salary and wages	\$154,536	\$157,627	\$160,779	\$163,995
Operating expenses	\$247,546	\$250,873	\$254,267	\$257,728
Operating gap	\$(88,426)	\$(73,060)	\$(54,957)	\$(33,697)
County support ceiling	\$90,000	\$75,000	\$55,000	\$35,000

The operating gap declines approximately 62 percent by FY:30 after wage growth and payroll taxes. Future county support would be limited to the verified gap and reconsidered annually based on membership growth, recurring revenue, expenses, payroll, and available cash.

Accountability and Requested Action

The Chamber asks the County Commission to approve \$90,000 in time-limited bridge funding. The Chamber will provide quarterly reports showing use of county funds, budget-to-actual results, cash position, program transfers or cessations, membership retention, new members, dues collected, and progress toward lower county support.

Jefferson County Chamber of Commerce

FY:26 Actual Results Compared with FY:27 Revised Budget

Account / Description	FY:26 Actual	Actual % of Revenue	FY:27 Revised Budget	Budget % of Revenue	Budget vs Actual % Change	Budget vs Actual \$ Change
Income						
4001 · Annual Banquet Revenues						
Annual Banquet Sponsorships	\$15,750.00	9.0%	-	-	(100.0%)	(\$15,750.00)
Annual Banquet Ticket Sales	\$11,440.00	6.5%	-	-	(100.0%)	(\$11,440.00)
Total 4001 · Annual Banquet Revenues	\$27,190.00	15.5%	-	-	(100.0%)	(\$27,190.00)
4002 · Golf Tournament Revenue						
4003 · Sponsorship	\$16,700.00	9.5%	\$17,000.00	10.7%	1.8%	\$300.00
4005 · Player entry fee	\$3,500.00	2.0%	\$5,000.00	3.1%	42.9%	\$1,500.00
4007 · Sale of mulligan package	\$808.00	0.5%	\$1,000.00	0.6%	23.8%	\$192.00
Total 4002 · Golf Tournament Revenue	\$21,008.00	11.9%	\$23,000.00	14.5%	9.5%	\$1,992.00
4020 · Fundraising & Events						
4031 Farm to Table donations	\$185.00	0.1%	-	-	(100.0%)	(\$185.00)
4029 · Farm to Table Ticket sales	\$1,850.00	1.1%	-	-	(100.0%)	(\$1,850.00)
4030 · Farm to Table Sponsorships	\$3,400.00	1.9%	-	-	(100.0%)	(\$3,400.00)
4035 · Legislative ticket sales	-	-	-	-		-
4036 · Legislative sponsorships	-	-	-	-		-
4040 · Business Expo Booth Fees	\$1,850.00	1.1%	-	-	(100.0%)	(\$1,850.00)
**** * Business Expo Sampler	-	-	-	-		-
4041 · Business Expo Sponsorships	\$1,050.00	0.6%	-	-	(100.0%)	(\$1,050.00)
xxxx* Young Professionals	-	-	\$10,000.00	6.3%		\$10,000.00
4042 · Business After Hours	\$500.00	0.3%	\$500.00	0.3%	-	-
Total 4020 · Fundraising & Events	\$8,835.00	5.0%	\$10,500.00	6.6%	18.8%	\$1,665.00
4090 · Membership Dues						
4091 · Business	\$94,525.00	53.7%	\$102,695.00	64.5%	8.6%	\$8,170.00
4092 · Individuals	\$1,000.00	0.6%	\$1,000.00	0.6%	-	-
4093 · Municipalities & Govt. Agencies	\$13,500.00	7.7%	\$16,000.00	10.1%	18.5%	\$2,500.00
4094 · Non-Profit	\$4,525.00	2.6%	\$4,925.00	3.1%	8.8%	\$400.00

Total 4090 · Membership Dues	\$113,550.00	64.6%	\$124,620.00	78.3%	9.7%	\$11,070.00
4096 · Young Professional dues	\$900.00	0.5%	\$1,000.00	0.6%	11.1%	\$100.00
4150 · Miscellaneous Income	\$3,362.06	1.9%	-	-	(100.0%)	(\$3,362.06)
4160 · Gain - disposal of fixed assets	-	-	-	-		-
4171 · Adult Leadership	\$850.00	0.5%	-	-	(100.0%)	(\$850.00)
4172 · Youth Leadership	\$200.00	0.1%	-	-	(100.0%)	(\$200.00)
4190 · Reimbursed Expenses	-	-	-	-		-
Total Income	\$175,895.06	100.0%	\$159,120.00	100.0%	(9.5%)	(\$16,775.06)
Gross Profit	\$175,895.06	100.0%	\$159,120.00	100.0%	(9.5%)	(\$16,775.06)
Expense						
6001 · Annual Banquet Expenses	\$21,029.45	12.0%	-	-	(100.0%)	(\$21,029.45)
6002 · Golf Tournament Expenses	\$6,483.04	3.7%	\$7,000.00	4.4%	8.0%	\$516.96
6003 · Farm to Table Expenses	\$4,980.15	2.8%	-	-	(100.0%)	(\$4,980.15)
6005 · Business Expo Expenses	\$944.63	0.5%	-	-	(100.0%)	(\$944.63)
xxxx* Expo Sampler	-	-	-	-		-
6006 · Legislative Expenses	-	-	-	-		-
6007 · Young Professionals - Expenses	\$652.93	0.4%	\$2,400.00	1.5%	267.6%	\$1,747.07
6110 · Auto Mileage Reimbursement	\$3,891.72	2.2%	\$2,800.00	1.8%	(28.1%)	(\$1,091.72)
6120 · Bank Service Charges	\$2,569.76	1.5%	\$2,000.00	1.3%	(22.2%)	(\$569.76)
6142 · Advertising	\$2,375.00	1.4%	\$2,000.00	1.3%	(15.8%)	(\$375.00)
6160 · Dues and Subscriptions	\$4,677.23	2.7%	\$4,750.00	3.0%	1.6%	\$72.77
6170 · Equipment Lease	\$3,840.21	2.2%	\$3,850.00	2.4%	0.3%	\$9.79
6180 · Insurance						
6181 · Employee Group Health	\$32,118.72	18.3%	-	-	(100.0%)	(\$32,118.72)
6182 · Disability Ins.	\$762.85	0.4%	\$832.20	0.5%	9.1%	\$69.35
6183 · Workers Compensation	\$624.00	0.4%	\$624.00	0.4%	-	-
6185 · General Liability Insurance	(\$64.79)	(0.0%)	\$1,708.08	1.1%	2736.3%	\$1,772.87
6187 · Officers & Directors	\$1,607.34	0.9%	\$1,465.00	0.9%	(8.9%)	(\$142.34)
Total 6180 · Insurance	\$35,048.12	19.9%	\$4,629.28	2.9%	(86.8%)	(\$30,418.84)
6195 · Rent	\$30,000.00	17.1%	\$18,000.00	11.3%	(40.0%)	(\$12,000.00)
6240 · Miscellaneous	\$561.43	0.3%			(100.0%)	(\$561.43)
6245 · Website Fees	\$5,532.00	3.1%	\$5,682.00	3.6%	2.7%	\$150.00
6250 · Postage and Delivery	\$961.08	0.5%	\$1,000.00	0.6%	4.0%	\$38.92

6270 · Professional Fees						
6650 · Accounting	\$8,890.00	5.1%	\$7,100.00	4.5%	(20.1%)	(\$1,790.00)
6655 · Consulting/Attorney	-	-	-	-		-
Total 6270 · Professional Fees	\$8,890.00	5.1%	\$7,100.00	4.5%	(20.1%)	(\$1,790.00)
6290 · Storage	\$3,214.00	1.8%	\$1,755.96	1.1%	(45.4%)	(\$1,458.04)
6300 · Repairs & Maintenance						
6310 · Building Repairs & Maintenance	\$2,000.00	1.1%	-	-	(100.0%)	(\$2,000.00)
6320 · Computer Repairs	\$4,041.52	2.3%	\$3,320.52	2.1%	(17.8%)	(\$721.00)
6330 Equipment Repairs	\$102.89	0.1%	-	-	(100.0%)	(\$102.89)
Total 6300 · Repairs & Maintenance	\$6,144.41	3.5%	\$3,320.52	2.1%	(46.0%)	(\$2,823.89)
6340 · Telecommunications						
6342 · Telephone & Internet	\$3,603.13	2.0%	\$3,000.00	1.9%	(16.7%)	(\$603.13)
Total 6340 · Telecommunications	\$3,603.13	2.0%	\$3,000.00	1.9%	(16.7%)	(\$603.13)
6350 · Travel & Public Relations						
6360 · Public Relations	\$50.00	0.0%	-	-	(100.0%)	(\$50.00)
6370 · Meals	\$1,532.23	0.9%	\$300.00	0.2%	(80.4%)	(\$1,232.23)
6376 · Lodging	\$1,641.64	0.9%	\$1,000.00	0.6%	(39.1%)	(\$641.64)
6380 · Travel	-	-	-	-		-
Total 6350 · Travel & Public Relations	\$3,223.87	1.8%	\$1,300.00	0.8%	(59.7%)	(\$1,923.87)
6385 · Conferences	\$930.00	0.5%	\$250.00	0.2%	(73.1%)	(\$680.00)
6390 · Occupancy Cost						
6400 · Gas and Electric	\$1,508.08	0.9%	\$1,600.00	1.0%	6.1%	\$91.92
6410 · Water & Sewer	\$1,241.53	0.7%	\$1,250.00	0.8%	0.7%	\$8.47
xxxx * Janitorial Services	-	-	\$1,500.00	0.9%		\$1,500.00
6420 · Property Tax	\$72.00	0.0%	-	-	(100.0%)	(\$72.00)
Total 6390 · Occupancy Cost	\$2,821.61	1.6%	\$4,350.00	2.7%	54.2%	\$1,528.39
6550 · Office Supplies & Expenses	\$4,374.09	2.5%	\$4,000.00	2.5%	(8.6%)	(\$374.09)
6560 · Salaries and Wages	\$170,994.29	97.2%	\$154,536.00	97.1%	(9.6%)	(\$16,458.29)
6565 · Payroll Tax Expense	\$13,564.58	7.7%	\$11,822.00	7.4%	(12.8%)	(\$1,742.58)
66900 · Reconciliation Discrepancies	-	-				-
6770 · Supplies						
6780 · Marketing	\$3,311.20	1.9%	\$2,000.00	1.3%	(39.6%)	(\$1,311.20)
Total 6770 · Supplies	\$3,311.20	1.9%	\$2,000.00	1.3%	(39.6%)	(\$1,311.20)

6785 · Christmas in Jefferson County	\$1,474.15	0.8%	-	-	(100.0%)	(\$1,474.15)
6800 · Leadership						
6810 · Adult Leadership Program	-	-	-	-		-
6820 · Youth Leadership Program	\$639.61	0.4%	-	-	(100.0%)	(\$639.61)
Total 6800 · Leadership	\$639.61	0.4%	-	-	(100.0%)	(\$639.61)
Total Expense	\$346,731.69	197.1%	\$247,545.76	155.6%	(28.6%)	(\$99,185.93)
Net Ordinary Income	(\$170,836.63)	(97.1%)	(\$88,425.76)	(55.6%)	48.2%	\$82,410.87
Other Income/Expense						
Other Income						
Support from 501c3	\$28,500.00	16.2%	-	-	(100.0%)	(\$28,500.00)
7010 · Interest Income	\$2,838.16	1.6%	-	-	(100.0%)	(\$2,838.16)
Total Other Income	\$31,338.16	17.8%	-	-	(100.0%)	(\$31,338.16)
Net Other Income	\$31,338.16	17.8%	-	-	(100.0%)	(\$31,338.16)
Net Income	(\$139,498.47)	(79.3%)	(\$88,425.76)	(55.6%)	36.6%	\$51,072.71

Formula review note: FY:26 Repairs & Maintenance includes \$102.89 of Equipment Repairs omitted from the source subtotal. The FY:27 Supplies subtotal includes the \$2,000 Marketing budget that was blank in the source subtotal.