



Proposed Budget
Including
All County Funds and
Board of Education Funds

Jefferson County,
Tennessee

Fiscal Year
2025-2026

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**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2025-24

**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF JEFFERSON COUNTY, TENNESSEE, FOR FISCAL YEAR
BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

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 26th day of June 2025, in Dandridge, Tennessee, that funds totaling **\$1,241,933** 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 **\$100,000** be appropriated to **Jefferson County Joint Economic and Community Development Board**. Occupancy Tax is the funding source for this contribution.

SECTION 6. That **\$989,373** be appropriated to various **Jefferson County Fire Departments & Rescue Squads** to provide fire protection and emergency rescue services for the citizens of Jefferson County.

	24-25	25-26
Organization	Budget	Proposed
Baneberry	\$ 65,000	\$ 65,000
Chestnut Hill VFD	66,379	86,293
Dandridge	85,660	136,358
Jefferson City	74,525	96,822
Kansas Talbott VFD	65,000	84,500
Lakeway Central VFD	65,000	84,500
Parrotts Chapel Community VFD	65,000	89,500
New Market VFD	103,000	133,900
White Pine	67,000	120,000
Jefferson Co. Rescue Squad	71,000	92,500

BE IT FURTHER RESOLVED that all appropriations enumerated in **SECTION 1** through **SECTION 6** 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 2025-2026 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: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

Attest: _____ Date: _____
 Frank C. Herndon – County Clerk

Approved: _____ Date: _____
 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 2025-25

**RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES, AND AGENCIES OF JEFFERSON COUNTY, TENNESSEE,
FOR FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, assembled in a regular session on the 26th day of June 2025, 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, 2025, and ending June 30, 2026, according to the following schedule:

<u>GENERAL FUND 101</u>	Amount
County Commission	253,609
Board Of Equalization	1,500
County Mayor/Executive	318,214
Election Commission	444,216
Register Of Deeds	420,676
Register of Deeds	330
Zoning Compliance	165,322
County Buildings	1,165,157
Maintenance Garage	675,674
Preservation Of Records	10,500
Accounting And Budgeting	1,188,254
Property Assessor's Office	757,900
County Trustee's Office	430,849
County Clerk's Office	1,169,380
Information Technology	137,415
Other Finance	747,588
Circuit Court	1,058,684
General Sessions Court	373,377
Drug Court	30,150
Chancery Court	309,114
Juvenile Court	333,849

GENERAL FUND 101 *(Continued)*

Other Administration Of Justice	12,500
Victim Assistance Programs	112,407
Sheriff's Department	6,585,229
Wheel Tax Officer	21,131
Administration Of The Sexual Offender Rg	15,000
Jail	4,248,615
Workhouse	79,200
Civil Defense	120,864
Building Inspection	160,280
Coroner / Medical Examiner	3,600
County Coroner/Medical Examiner	113,000
Public Safety Grants Program	32,000
Other Public Safety	1,028,742
Local Health Center	379,101
Rabies And Animal Control	168,868
Ambulance/Emergency Medical Services	6,685,805
Ambulance Service	153,000
Sanitation Education/Information	88,134
Dept. Of Environment	214,841
Senior Citizens Assistance	263,425
Libraries	742,663
Agricultural Extension Service	212,130
Soil Conservation	125,291
Tourism	604,062
Veterans' Services	58,185
Contributions To Other Agencies	1,241,933
Transfers Out	802,164
Total GENERAL FUND 101	34,263,928

<u>COURTHOUSE & JAIL MAINTENANCE FUND 112</u>	
TOTAL COURTHOUSE & JAIL MAINTENANCE FUND 112	1,000
<u>LAW LIBRARY FUND 114</u>	
TOTAL LAW LIBRARY FUND 114	2,200
<u>TN OPIOD ABATEMENT FUND 122</u>	
Total TN Opiod Abatement Fund 122	191,511
<u>DRUG CONTROL FUND 122</u>	
Total Drug Control Fund 122	88,400
<u>AMERICAN RESCUE PLAN ACT FUND 127</u>	
Total AMERICAN RESCUE PLAN ACT Fund 127	5,075,000
<u>HOSPITAL REVENUE RESERVE FUND 128</u>	
TOTAL HOSPITAL REVENUE RESERVE FUND 128	9,500
<u>DEBT SERVICE FUND 151</u>	
TOTAL DEBT SERVICE FUND 151	18,662,514
<u>GENERAL CAPITAL PROJECTS FUND 171</u>	
TOTAL GENERAL CAPITAL PROJECTS FUND 171	14,682,374
<u>SOLID WASTE/SANITATION FUND 116</u>	
Total Solid Waste/SANITATION Fund 116	2,479,439
<u>SOLID WASTE DISPOSAL FUND 207</u>	
TOTAL SOLID WASTE DISPOSAL FUND 207	2,728,356
<u>HIGHWAY/PUBLIC WORKS FUND 131</u>	
Administration	359,832
Highway & Bridge Maintenance	3,258,729
Operation & Maintenance of Equipment	1,317,203
Quarry Operations	1,076,725
Asphalt Plant Operations	32,600
Other Charges	169,487
Employee Benefits	150,467
Highway/Capital Outlay	91,660
Total Highway/PUBLIC WORKS Fund 131	6,456,703

<u>GENERAL PURPOSE SCHOOL FUND 141</u>	
Regular Instruction Program	36,075,051
Alternative Instruction Program	173,584
Special Education Program	4,687,968
Vocational Education Program	3,875,770
Support Services - Attendance	380,048
Health Services	1,029,426
Other Student Support	3,100,341
Support Services - Regular Instruction Program	3,115,903
Alternative Instruction Program	44,314
Special Education Program	831,613
Support Services - Vocational Education Program	375,589
Educational Technology	1,507,411
Board of Education	1,018,226
Office of the Superintendent	363,912
Office of the Principal	4,910,104
Fiscal Services	640,353
Human Services/Personnel	208,488
Operation of Plant	5,954,732
Maintenance of Plant	2,193,166
Transportation	3,586,347
Community Services – SACC and Family Resource	407,669
Early Childhood Education	973,409
Capital Outlay	400,000
Principal on Bonds	169,656
Interest on Bonds	10,142
Transfers Out	98,464
TOTAL GENERAL PURPOSE SCHOOL FUND 141	76,131,686
<u>SCHOOL FEDERAL PROJECTS FUND 142</u>	
Consolidated Administration Pool	159,780
Title IA Consolidated	2,065,152
Title III	52,255
Title IV	103,408
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
TOTAL FEDERAL PROJECTS SCHOOL FUND 142	4,375,629
<u>STUDENT NUTRITION FUND 143</u>	
TOTAL STUDENT NUTRITION FUND 143	6,304,337
<u>SCHOOL CAPITAL PROJECTS FUND 177</u>	
TOTAL GENERAL CAPITAL PROJECTS FUND 177	28,135,228

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, 2026. 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 2025-2026 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, 2026.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2024. 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, 2026.

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, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

Attest: _____ Date: _____
Frank C. Herndon – County Clerk

Approved: _____ Date: _____
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 2025-26

**RESOLUTION FIXING THE TAX LEVY IN JEFFERSON COUNTY,
TENNESSEE, FOR FISCAL YEAR BEGINNING JULY 1, 2025**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, assembled in regular session on the 26th day of June 2025, in Dandridge, Tennessee, that the property tax for Jefferson County, Tennessee, for fiscal year beginning July 1, 2025, 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	0.67
Debt Service Fund 151	0.09
Highway/Public Works Fund 131	0.13
Solid Waste/Sanitation Fund 116	0.10
General Capital Projects Fund 171	<u>0.03</u>
TOTAL	\$1.49

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 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.

DRAFT

Resolution 2025-26

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____
 Yes No Abstain Absent

Approved: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

Attest: _____ Date: _____
 Frank C. Herndon – County Clerk

Approved: _____ Date: _____
 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 2025-27

**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, 2025, AND ENDING JUNE 30, 2026**

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 26th day of June 2025, as follows:

SECTION 1. This resolution is for Fiscal Year 2025-2026 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 2025 - 2026 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 2025-2026.

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

Resolution 2025-27

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____
Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

Attest: _____ Date: _____
Frank C. Herndon – County Clerk

Approved: _____ Date: _____
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, 2025, and ending June 30, 2026, and recommends adoption of the same.

Estimated expenditures for fiscal year ending June 30, 2026:

General Fund 101.....	\$ 32,263,928
Courthouse & Jail Maintenance Fund 112	\$ 152,000
Law Library Fund 114	\$ 2,200
Solid Waste/Sanitation Fund 116	\$ 2,479,439
TN Opioid Abatement Fund 121	\$ 191,511
Drug Control Fund 122	\$ 88,400
American Rescue Plan Act Fund 127	\$ 5,075,000
Hospital Revenue Reserve Fund 128	\$ 9,500
Highway/Public Works Fund 131	\$ 6,456,703
General Purpose School Fund 141.....	\$ 76,131,686
School Federal Projects Fund 142	\$ 4,375,629
Student Nutrition Fund 143	\$ 6,304,337
Debt Service Fund 151	\$ 18,662,514
General Capital Projects Fund 171	\$ 14,682,374
School Capital Projects Fund 177.....	\$ 28,135,228
Solid Waste Disposal Fund 207	\$ 2,728,356

To meet the foregoing expenditures for fiscal year ending June 30, 2026, 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	\$ 0.67
Debt Service Fund 151	\$ 0.09
Highway Department Fund 131	\$ 0.13
Solid Waste/Sanitation Fund 116	\$ 0.10
General Capital Projects Fund 171	\$ <u>0.03</u>
TOTAL	\$ 1.49

		24-25 Budget	25-26 Budget	Variance
Fund 101	Revenue	32,104,424	34,421,628	2,317,204
General	Expenditures	32,116,774	34,263,928	2,147,154
	Fund Balance Usage (Favorable)	12,350	(157,700)	145,350
Fund 112	Revenue	40,000	1,000	(39,000)
County & Jail Maintenance	Expenditures	1,000	152,000	151,000
	Fund Balance Usage (Favorable)	(39,000)	151,000	112,000
Fund 114	Revenue	32,461	12,461	(20,000)
Law Library	Expenditures	12,461	2,200	(10,261)
	Fund Balance Usage (Favorable)	(20,000)	(10,261)	9,739
Fund 116	Revenue	2,598,687	2,663,000	64,313
Convenient Centers	Expenditures	2,438,055	2,479,439	41,384
	Fund Balance Usage (Favorable)	(160,631)	(183,561)	(22,930)
Fund 121	Revenue	265,534	191,511	(74,023)
TN Opioid Abatement Fund	Expenditures	265,534	191,511	(74,023)
	Fund Balance Usage (Favorable)	-	-	-
Fund 122	Revenue	77,000	77,000	-
Drug Fund	Expenditures	88,400	88,400	-
	Fund Balance Usage (Favorable)	11,400	11,400	-
Fund 127	Revenue	5,493,303	5,075,000	(418,303)
ARPA TDEC Grant Fund	Expenditures	5,493,303	5,075,000	(418,303)
	Fund Balance Usage (Favorable)	-	-	-
Fund 128	Revenue	856,002	856,002	-
Hospital	Expenditures	9,500	9,500	-
	Fund Balance Usage (Favorable)	(846,502)	(846,502)	-
Fund 131	Revenue	5,248,326	5,331,250	82,924
Highway Dept	Expenditures	5,595,340	6,456,703	861,363
	Fund Balance Usage (Favorable)	347,014	1,125,453	778,439
Fund 151	Revenue	8,024,649	6,964,698	(1,059,951)
Debt Service	Expenditures	6,233,489	18,662,514	12,429,025
	Fund Balance Usage (Favorable)	(1,791,160)	11,697,816	9,906,656

Fund 171	Revenue	1,211,938	14,682,374	13,470,436
Capital	Expenditures	1,011,968	14,682,374	13,670,406
	Fund Balance Usage (Favorable)	(199,970)	-	199,970
Fund 207	Revenue	2,260,000	2,260,000	-
Landfill	Expenditures	2,430,109	2,728,356	298,247
	Fund Balance Usage (Favorable)	170,109	468,356	298,247
County	Revenue	58,212,324	77,610,924	19,398,600
Total	Expenditures	55,695,933	84,791,925	29,095,992
	Fund Balance Usage (Favorable)	(2,516,391)	12,256,001	9,739,610
Fund 141	Revenue	74,172,879	76,241,340	2,068,461
General Education	Expenditures	74,153,268	76,131,686	1,978,418
	Fund Balance Usage (Favorable)	(19,611)	(109,654)	(90,043)
Fund 142	Revenue	4,279,954	4,375,629	95,675
Federal Education	Expenditures	4,279,954	4,375,629	95,675
	Fund Balance Usage (Favorable)	-	(0)	(0)
Fund 143	Revenue	5,128,923	5,255,043	126,120
Student Nutrition	Expenditures	6,086,326	6,304,337	218,011
	Fund Balance Usage (Favorable)	957,403	1,049,294	91,891
Fund 177	Revenue	15,395,228	28,135,228	12,740,000
Capital	Expenditures	15,395,228	28,135,228	12,740,000
	Fund Balance Usage (Favorable)	-	-	-
Board of Education	Revenue	98,976,984	114,007,240	15,030,256
Total	Expenditures	99,914,776	114,946,880	15,032,104
	Fund Balance Usage (Favorable)	937,792	939,640	1,848
Jefferson County	Revenue	157,189,308	191,618,164	34,428,856
Total	Expenditures	155,610,709	199,738,805	44,128,096
	Fund Balance Usage (Favorable)	(1,578,599)	13,195,641	9,741,458

							Property Tax Increase \$.06		
		2024-2025			2025-2026		2025-2026		
		After Re-appraisal							
		Growth	0.7201%		Growth	3.12%	Growth	3.1208%	
	Est. value of one penny		\$ 247,283			\$ 255,000		\$ 255,000	
	95%		234,919			\$ 242,250		\$ 242,250	
	Fund	Penny	Budget		Penny	Budget	Penny	Budget	Growth
101	General	\$ 0.60	\$ 14,095,120		\$ 0.60	\$ 14,535,000	\$ 0.67	\$ 16,230,750	\$ 2,135,630
116	Solid Waste	\$ 0.10	\$ 2,349,187		\$ 0.10	\$ 2,422,500	\$ 0.10	\$ 2,422,500	\$ 73,313
131	Highway	\$ 0.13	\$ 3,053,943		\$ 0.13	\$ 3,149,250	\$ 0.13	\$ 3,149,250	\$ 95,307
141	School	\$ 0.48	\$ 11,276,096		\$ 0.48	\$ 11,628,000	\$ 0.47	\$ 11,385,750	\$ 109,654
151	Debt Service	\$ 0.09	\$ 2,114,268		\$ 0.09	\$ 2,180,250	\$ 0.09	\$ 2,180,250	\$ 65,982
171	Capital	\$ 0.03	\$ 704,756		\$ 0.03	\$ 726,750	\$ 0.03	\$ 726,750	\$ 21,994
		\$ 1.43	\$ 33,593,369		\$ 1.43	\$ 34,641,750	\$ 1.49	\$ 36,095,250	\$ 2,501,881

**Jefferson County Tennessee
General Fund
Fund 101**

				Original Budget	Amended	Requested 2025-	Requested vs
				2024 - 2025	Budget 2024 - 2025	2026	Original Budget
Ty	Function	GL Account	Description				
Funding Source							
39000							
	101-	-39000- - -	Unassigned Fund Balance Use (Favorable)	36,350	944,452	(157,700)	(194,050)
39000							
Total				36,350	944,452	(157,700)	(194,050)
34520							
	101-	-34520- -LIT -	Restricted For Administration of Justice - Litigation Tax	-	-	290,500	290,500
34520							
Total				-	-	290,500	290,500
34610							
	101-	-34610- - -	Committed for General Gov't	548,555	548,555	-	(548,555)
	101-	-34610- -ECDEV-	Committed for General Gov't - Economic Dev (Rev 40220)	100,000	100,000	100,000	-
34610							
Total				648,555	648,555	100,000	(548,555)
34715							
	101-	-34715- - -	Assigned to Finance	3,000	3,000	-	(3,000)
34715							
Total				3,000	3,000	-	(3,000)
34725							
	101-	-34725- -SH -	Assigned for Public Safety - Sheriff	5,169	5,169	-	(5,169)
34725							
Total				5,169	5,169	-	(5,169)
34730							
	101-	-34730- - -	Assigned For Public Health & Welfare	52,000	52,000	-	(52,000)
34730							
Total				52,000	52,000	-	(52,000)
40110							
	101-	-40110- - -	Current Property Tax	14,095,120	14,095,120	16,230,750	2,135,630
40110							
Total				14,095,120	14,095,120	16,230,750	2,135,630
40120							
	101-	-40120- - -	Trustee's Collections - Prior Year	296,739	296,739	296,739	-
40120							
Total				296,739	296,739	296,739	-
40130							
	101-	-40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	230,000	230,000	230,000	-
40130							
Total				230,000	230,000	230,000	-
40140							
	101-	-40140- - -	Interest And Penalty	25,000	25,000	25,000	-
40140							
Total				25,000	25,000	25,000	-
40150							
	101-	-40150- - -	Pick-Up Taxes	25,000	25,000	25,000	-
40150							
Total				25,000	25,000	25,000	-
40162							
	101-	-40162- - -	Payments In Lieu Of Taxes-Local Utilitie	35,000	35,000	35,000	-
40162							
Total				35,000	35,000	35,000	-
40210							
	101-	-40210- - -	Local Option Sales Tax	2,258,923	2,258,923	2,315,396	56,473
40210							
Total				2,258,923	2,258,923	2,315,396	56,473
40240							
	101-	-40240- - -	Wheel Tax	-	-	288,000	288,000
40240 Total				-	-	288,000	288,000
40220							
	101-	-40220- - -	Hotel/Motel Tax	453,950	453,950	573,851	119,901
40220							
Total				453,950	453,950	573,851	119,901
40250							
	101-	-40250- - -	Litigation Tax - General	100,000	100,000	100,000	-
40250							
Total				100,000	100,000	100,000	-
40266							

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	40266	101- 40266- - -	Litigation Tax-Jail, Wrkshs, Courthouse	140,000	140,000	140,000	-
	40266						
	Total			140,000	140,000	140,000	-
	40270						
		101- 40270- - -	Business Tax	515,000	515,000	600,000	85,000
	40270						
	Total			515,000	515,000	600,000	85,000
	40320						
		101- 40320- - -	Bank Excise Tax	40,000	40,000	40,000	-
	40320						
	Total			40,000	40,000	40,000	-
	40330						
		101- 40330- - -	Wholesale Beer Tax	190,000	190,000	200,000	10,000
	40330						
	Total			190,000	190,000	200,000	10,000
	41110						
		101- 41110- - -	Marriage Licenses	2,500	2,500	3,000	500
	41110						
	Total			2,500	2,500	3,000	500
	41140						
		101- 41140- - -	Cable TV Franchise	110,000	110,000	110,000	-
	41140						
	Total			110,000	110,000	110,000	-
	41510						
		101- 41510- - -	Beer Permits	1,500	1,500	1,500	-
	41510						
	Total			1,500	1,500	1,500	-
	41520						
		101- 41520- - -	Building Permits	325,000	325,000	400,000	75,000
	41520						
	Total			325,000	325,000	400,000	75,000
	41590						
		101- 41590- - -	Other Permits	165,000	165,000	165,000	-
	41590						
	Total			165,000	165,000	165,000	-
	42110						
		101- 42110- - -	Fines - Circuit Court	1,500	1,500	1,500	-
		101- 42110- -1CC -	Fines - Circuit Court - Circuit Ct-Past Due Fines	20,000	20,000	20,000	-
	42110						
	Total			21,500	21,500	21,500	-
	42120						
		101- 42120- - -	Officers Costs - Sheriff Fees	10,000	10,000	10,000	-
	42120						
	Total			10,000	10,000	10,000	-
	42141						
		101- 42141- - -	Drug Court Fees - Circuit Court	3,000	3,000	3,000	-
	42141						
	Total			3,000	3,000	3,000	-
	42150						
		101- 42150- - -	Jail Fees - Circuit Court	3,000	3,000	3,000	-
	42150						
	Total			3,000	3,000	3,000	-
	42180						
		101- 42180- - -	DUI Treatment Fines	300	300	300	-
	42180						
	Total			300	300	300	-
	42190						
		101- 42190- - -	Data Entry Fee - Circuit Court	4,000	4,000	4,000	-
	42190						
	Total			4,000	4,000	4,000	-
	42310						
		101- 42310- - -	County Fines	25,000	25,000	25,000	-
		101- 42310- -1SC -	County Fines - Sessions-Past Due Fines	60,000	60,000	60,000	-
	42310						
	Total			85,000	85,000	85,000	-
	42320						
		101- 42320- - -	Officers Costs	60,000	60,000	60,000	-
	42320						
	Total			60,000	60,000	60,000	-
	42330						

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	42330	101- 42330- - -	Games And Fish Fines	1,500	1,500	1,500	-
	42330						
	Total			1,500	1,500	1,500	-
	42341						
		101- 42341- - -	General Sessions Court - Drug Court Fines	13,000	13,000	13,000	-
	42341						
	Total			13,000	13,000	13,000	-
	42350						
		101- 42350- - -	Jail Fees	50,000	50,000	50,000	-
	42350						
	Total			50,000	50,000	50,000	-
	42380						
		101- 42380- - -	DUI Treatment Fines	12,000	12,000	12,000	-
	42380						
	Total			12,000	12,000	12,000	-
	42390						
		101- 42390- - -	Data Entry Fee - General Sessions Court	20,000	20,000	20,000	-
	42390						
	Total			20,000	20,000	20,000	-
	42391						
		101- 42391- - -	Courtroom Security Fee	2,000	2,000	2,000	-
	42391						
	Total			2,000	2,000	2,000	-
	42410						
		101- 42410- - -	Fines - J uvenile Court	6,000	6,000	6,000	-
	42410						
	Total			6,000	6,000	6,000	-
	42420						
		101- 42420- - -	Officers Costs	4,000	4,000	4,000	-
	42420						
	Total			4,000	4,000	4,000	-
	42490						
		101- 42490- - -	Data Entry Fee - J uvenile Court	1,200	1,200	1,200	-
	42490						
	Total			1,200	1,200	1,200	-
	42520						
		101- 42520- - -	Officers Costs - Chancery Court	750	750	750	-
	42520						
	Total			750	750	750	-
	42530						
		101- 42530- - -	Data Entry Fee - Chancery Court	5,000	5,000	5,000	-
	42530						
	Total			5,000	5,000	5,000	-
	42872						
		101- 42872- - -	Victims Assistance Assessments	38,000	38,000	38,000	-
	42872						
	Total			38,000	38,000	38,000	-
	42990						
		101- 42990- - -	Other Fines, Forfeitures, And Penalties	10,000	10,000	10,000	-
	42990						
	Total			10,000	10,000	10,000	-
	43120						
		101- 43120- - -	Patient Charges	4,300,000	4,300,000	4,300,000	-
	43120						
	Total			4,300,000	4,300,000	4,300,000	-
	43190						
		101- 43190- - -	Other General Service Charges	3,000	3,000	3,000	-
	43190						
	Total			3,000	3,000	3,000	-
	43350						
		101- 43350- - -	Copy Fees	500	500	600	100
	43350						
	Total			500	500	600	100
	43360						
		101- 43360- -DA -	Library Fees - Dandridge Library	-	783	-	-
		101- 43360- -JC -	Library Fees - J efferons City Library	-	5,710	-	-
		101- 43360- -SP -	Library Fees - Strawberry Plains Library	-	273	-	-
		101- 43360- -WP -	Library Fees - White Pine Library	-	919	-	-
	43360						
	Total			-	7,685	-	-
	43370						

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	43370	101- 43370- - -	Telephone Commissions	60,000	60,000	60,000	-
	43370						
	Total			60,000	60,000	60,000	-
	43383						
		101- 43383- - -	Additional Fees - Titling and Registration	49,000	49,000	50,000	1,000
	43383						
	Total			49,000	49,000	50,000	1,000
	43392						
		101- 43392- - -	Data Processing Fee -Register	16,000	16,000	16,000	-
	43392						
	Total			16,000	16,000	16,000	-
	43394						
		101- 43394- - -	Data Processing Fee - Sheriff	6,000	6,000	6,000	-
	43394						
	Total			6,000	6,000	6,000	-
	43395						
		101- 43395- - -	Sexual Offender Registration Fee-Sheriff	12,000	12,000	12,000	-
	43395						
	Total			12,000	12,000	12,000	-
	43396						
		101- 43396- - -	Data Processing Fee - County Clerk	1,500	1,500	2,500	1,000
	43396						
	Total			1,500	1,500	2,500	1,000
	43397						
		101- 43397- - -	Subscription & Electronic Filing Fee-Circuit & GS	12,052	12,052	12,052	-
	43397						
	Total			12,052	12,052	12,052	-
	44120						
		101- 44120- - -	Lease/Rentals/PPP	7,200	7,200	7,212	12
	44120						
	Total			7,200	7,200	7,212	12
	44131						
		101- 44131- - -	Commissary Sales	35,000	35,000	44,000	9,000
	44131						
	Total			35,000	35,000	44,000	9,000
	44146						
		101- 44146- -DA -	E-Rate Funding - Dandridge Library	960	960	960	-
		101- 44146- -JC -	E-Rate Funding - Jefferson City Library	2,880	2,880	2,880	-
		101- 44146- -SP -	E-Rate Funding - Strawberry Plains Library	2,976	2,976	2,976	-
	44146						
	Total			6,816	6,816	6,816	-
	44170						
		101- 44170- - -	Miscellaneous Refunds	-	25	-	-
		101- 44170- -SOILC-	Miscellaneous Refunds - Soil Conservation	-	1,500	1,500	1,500
		101- 44170- -SRO -	Miscellaneous Refunds - SRO Reimbursements from BOE	100,965	100,965	71,000	(29,965)
	44170						
	Total			100,965	102,490	72,500	(28,465)
	44530						
		101- 44530- - -	Sale Of Equipment	5,000	9,525	9,525	4,525
	44530						
	Total			5,000	9,525	9,525	4,525
	44990						
		101- 44990- - -	Other Local Revenues	648,339	648,339	680,353	32,014
	44990						
	Total			648,339	648,339	680,353	32,014
	45510						
		101- 45510- - -	County Clerk	875,000	875,000	935,100	60,100
	45510						
	Total			875,000	875,000	935,100	60,100
	45520						
		101- 45520- - -	Circuit Court Clerk	150,000	150,000	155,000	5,000
	45520						
	Total			150,000	150,000	155,000	5,000
	45540						
		101- 45540- - -	General Sessions Court Clerk	375,000	375,000	375,000	-
	45540						
	Total			375,000	375,000	375,000	-
	45550						
		101- 45550- - -	Clerk And Master	120,000	120,000	125,000	5,000

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	45550						
Fu	Total			120,000	120,000	125,000	5,000
	45560						
		101- -45560- - -	Juvenile Court Clerk	30,000	30,000	30,000	-
	45560						
	Total			30,000	30,000	30,000	-
	45580						
		101- -45580- - -	Register of Deeds	300,000	300,000	300,000	-
	45580						
	Total			300,000	300,000	300,000	-
	45590						
		101- -45590- - -	Sheriff	20,000	20,000	20,000	-
	45590						
	Total			20,000	20,000	20,000	-
	45610						
		101- -45610- - -	Trustee	1,070,500	1,070,500	1,100,000	29,500
	45610						
	Total			1,070,500	1,070,500	1,100,000	29,500
	46110						
		101- -46110- - -	Juvenile Services Program	5,000	9,000	9,000	4,000
	46110						
	Total			5,000	9,000	9,000	4,000
	46140						
		101- -46140- - -	Aging Programs	11,562	11,562	11,562	-
		101- -46140- -OOA -	Aging Programs - Office On Aging	-	51,232	-	-
	46140						
	Total			11,562	62,794	11,562	-
	46210						
		101- -46210- - -	Law Enforcement Training Programs	40,800	76,800	76,800	36,000
	46210						
	Total			40,800	76,800	76,800	36,000
	46310						
		101- -46310- - -	Health Department Programs	333,010	347,017	331,449	(1,561)
		101- -46310- -CARES-	Health Department Programs - CARES Act Grant - Health Dept Awnings	-	38,000	-	-
	46310						
	Total			333,010	385,017	331,449	(1,561)
	46430						
		101- -46430- - -	Litter Program	52,700	52,700	52,700	-
	46430						
	Total			52,700	52,700	52,700	-
	46835						
		101- -46835- - -	Vehicle Certificate Of Title Fees	10,000	10,000	10,000	-
	46835						
	Total			10,000	10,000	10,000	-
	46852						
		101- -46852- - -	State Revenue Sharing - Telecommunications	52,000	52,000	55,000	3,000
	46852						
	Total			52,000	52,000	55,000	3,000
	46915						
		101- -46915- - -	Contracted Prisoner Board	730,000	730,000	760,000	30,000
	46915						
	Total			730,000	730,000	760,000	30,000
	46960						
		101- -46960- - -	Registrar's Salary Supplement	15,000	15,000	15,000	-
	46960						
	Total			15,000	15,000	15,000	-
	46980						
		101- -46980- -BSGMH-	Other State Grants - Baby Safe Grant Mental Health	50,000	100,000	-	(50,000)
		101- -46980- -DA -	Other State Grants - Dandridge Library	-	3,508	4,267	4,267
		101- -46980- -EMSST -	Other State Grants - State EMS Training Stipend	-	-	43,200	43,200
		101- -46980- -JC -	Other State Grants - Jefferson City Library	-	19,323	7,418	7,418
		101- -46980- -SP -	Other State Grants - Strawberry Plains Library	-	7,733	3,000	3,000
		101- -46980- -SRO -	Other State Grants - SRO Reimbursements from BOE	900,000	900,000	975,000	75,000
		101- -46980- -TDTD -	Other State Grants - TN Dept of Tourist Development Marketing Grant	30,000	30,000	30,000	-
		101- -46980- -TTARP-	Other State Grants - TN Tourism ARP Grant	-	36,833	-	-

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	46980	101- -46980- -VCIF -	Other State Grants - Violent Crime Intervention Fund Grant	35,921	35,921	-	(35,921)
		101- -46980- -VCIFC-	Other State Grants - Competitive Collaborative Enhancement Grant	481,239	481,239	-	(481,239)
		101- -46980- -WP -	Other State Grants - White Pine Library	-	3,445	-	-
	46980	Total		1,497,160	1,618,002	1,062,885	(434,275)
	46990						
		101- -46990- - -	Other State Revenues	17,700	17,700	17,700	-
	46990	Total		17,700	17,700	17,700	-
	47180						
		101- -47180- -CDBG -	Community Development - CDBG Grant	-	17,595	-	-
	47180	Total		-	17,595	-	-
	47220						
		101- -47220- - -	Civil Defense Reimbursement	39,150	39,150	39,150	-
	47220	Total		39,150	39,150	39,150	-
	47235						
		101- -47235- - -	Homeland Security Grants	36,000	57,000	32,000	(4,000)
	47235	Total		36,000	57,000	32,000	(4,000)
	47240						
		101- -47240- - -	Medicaid	120,000	120,000	120,000	-
	47240	Total		120,000	120,000	120,000	-
	47590						
		101- -47590- -MHPT -	Other Federal Through State - Mental Health Prisoner Transport	-	67,653	67,653	67,653
		101- -47590- -OOA -	Other Federal Through State - Office On Aging	50,376	50,376	39,288	(11,088)
		101- -47590- -SOILC-	Other Federal Through State - Soil Conservation	21,000	21,000	21,000	-
		101- -47590- -TTARP-	Other Federal Through State - TN Tourism ARP Grant	30,482	30,482	-	(30,482)
		101- -47590- -VCG -	Other Federal Through State - Victim Coordinator Grant	50,140	50,140	50,140	-
		101- -47590- -VESTS-	Other Federal Through State - Bulletproof Vest Partnership Grant Act	-	13,152	6,576	6,576
	47590	Total		151,998	232,803	184,657	32,659
	47715						
		101- -47715- - -	Tax Credit Bond Rebate	476,664	476,664	476,664	-
	Total			476,664	476,664	476,664	-
	47990						
		101- -47990- -DUI -	Other Direct Federal Revenue - DUI Grant - Overtime	30,000	32,000	32,000	2,000
		101- -47990- -TFO -	Other Direct Federal Revenue - TFO Marshals Service	10,000	10,000	10,000	-
		101- -47990- -TOC -	Other Direct Federal Revenue - TOCWest Grant - Overtime	41,415	41,415	41,415	-
	47990	Total		81,415	83,415	83,415	2,000
	48130						
		101- -48130- - -	Contributions	152,687	152,687	153,437	750
		101- -48130- -LADV -	Contributions - Local Advertising - Tourism	10,000	10,000	-	(10,000)
	48130	Total		162,687	162,687	153,437	(9,250)
	48610						
		101- -48610- -FAIR -	Donations - FAMILY FUN FAIR	-	1,000	-	-
	48610	Total		-	1,000	-	-
	48991						
		101- -48991- - -	Opioid Settlement Funds - Past Remediation	-	65,570	-	-
	48991	Total		-	65,570	-	-
	49700						
		101- -49700- - -	Insurance Recovery	-	120,387	-	-
		101- -49700- -CHWD -	Insurance Recovery - Courthouse Water Damage	-	81,881	-	-

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	49700						
Fu	Total			-	202,268	-	-
	49800						
		101- -49800- - -	Transfers In	-	2,260	-	-
	49800						
	Total			-	2,260	-	-
	48990						
		101- -48990- -COCKE-	Other - Cocke Co Workhouse Reimbursements	-	-	79,200	79,200
	48990						
	Total			-	-	79,200	79,200
	34535						
		101- -34535- -DA -	Restricted for Social, Cultural, Rec Ser - Dandridge Library	-	-	1,695	1,695
		101- -34535- -JC -	Restricted for Social, Cultural, Rec Ser - Jefferson City Library	-	-	3,250	3,250
		101- -34535- -SP -	Restricted for Social, Cultural, Rec Ser - Strawberry Plains Library	-	-	1,620	1,620
		101- -34535- -WP -	Restricted for Social, Cultural, Rec Ser - White Pine Library	-	-	1,800	1,800
	34535						
	Total			-	-	8,365	8,365
	Funding Source Total			32,140,774	33,719,190	34,263,928	2,123,154
	Expenditure						
	51100						
		101- -51100-131- -	County Commission - Medical Personnel	27,500	27,500	-	(27,500)
		101- -51100-191- -	County Commission - Board And Committee Members Fees	80,400	80,400	80,400	-
		101- -51100-201- -	County Commission - Social Security	6,535	6,535	5,025	(1,510)
		101- -51100-212- -	County Commission - Employer Medicare Liability	1,529	1,529	1,206	(323)
		101- -51100-302- -	County Commission - Advertising	13,000	13,000	14,000	1,000
		101- -51100-302-OPIOID-	County Commission - Advertising - TN OPIOID Fund	-	91,500	-	-
		101- -51100-305- -	County Commission - Audit Services	25,095	25,095	26,350	1,255
		101- -51100-307- -	County Commission - Communication	-	-	480	480
		101- -51100-316-OPIOID-	County Commission - Contributions - TN OPIOID Fund	-	92,941	-	-
		101- -51100-320- -	County Commission - Dues And Memberships	23,255	23,255	24,418	1,163
		101- -51100-330-CHWD -	County Commission - Lease/SBITA Payments - Courthouse Water Damage	-	5,000	-	-
		101- -51100-331- -	County Commission - Legal Services	48,000	48,000	60,000	12,000
		101- -51100-371-LOBBY-	County Commission - Lobbying Services - Lobbyist Expenses Reimbursement	-	3,500	-	-
		101- -51100-399- -	County Commission - Other Contracted Services	35,930	35,930	35,930	-
		101- -51100-399-CDBG -	County Commission - Other Contracted Services - CDBG Grant	-	20,700	-	-
		101- -51100-435- -	County Commission - Office Supplies	750	750	750	-
		101- -51100-524- -	County Commission - Staff Development	-	-	2,000	2,000
		101- -51100-599- -	County Commission - Other Charges	2,300	2,300	2,300	-
		101- -51100-599-OPIOID-	County Commission - Other Charges - TN OPIOID Fund	-	42,970	-	-
		101- -51100-719- -	County Commission - Office Equipment	750	750	750	-
	51100						
	Total			265,044	521,655	253,609	(11,435)
	51210						
		101- -51210-191- -	Board Of Equalization - Board And Committee Members Fees	1,000	1,000	1,500	500
	51210						
	Total			1,000	1,000	1,500	500
	51300						
		101- -51300-101- -	County Mayor/Executive - County Official/Administrative Officer	123,751	123,751	127,464	3,713
		101- -51300-169- -	County Mayor/Executive - Part-Time Personnel	4,823	2,852	4,944	121
		101- -51300-186- -	County Mayor/Executive - Longevity Pay	1,500	1,500	1,800	300
		101- -51300-189- -	County Mayor/Executive - Other Salaries & Wages	88,752	90,408	92,669	3,917
		101- -51300-201- -	County Mayor/Executive - Social Security	13,568	13,671	14,142	574
		101- -51300-204- -	County Mayor/Executive - State Retirement	22,024	22,206	24,345	2,321

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	51300	101- -51300-206- -	County Mayor/Executive - Life Insurance	158	158	166	8
		101- -51300-207- -	County Mayor/Executive - Medical Insurance	31,224	31,224	31,715	491
		101- -51300-208- -	County Mayor/Executive - Dental Insurance	684	684	719	35
		101- -51300-210- -	County Mayor/Executive - Unemployment Compensation	870	877	906	36
		101- -51300-212- -	County Mayor/Executive - Employer Medicare Liability	3,152	3,176	3,394	242
		101- -51300-302- -	County Mayor/Executive - Advertising	1,000	1,000	1,000	-
		101- -51300-320- -	County Mayor/Executive - Membership and Dues	-	-	3,000	3,000
		101- -51300-341- -	County Mayor/Executive - Pauper Burials	3,600	3,600	-	(3,600)
		101- -51300-355- -	County Mayor/Executive - Travel	8,000	7,600	1,000	(7,000)
		101- -51300-435- -	County Mayor/Executive - Office Supplies	1,000	1,000	1,000	-
		101- -51300-524- -	County Mayor/Executive - Staff Development	-	2,400	9,000	9,000
		101- -51300-599- -	County Mayor/Executive - Other Charges	3,500	3,500	450	(3,050)
		101- -51300-719- -	County Mayor/Executive - Office Equipment	500	500	500	-
	51300 Total			308,106	310,107	318,214	10,108
	51500						
		101- -51500-101- -	Election Commission - County Official/Administrative Officer	-	-	99,323	99,323
		101- -51500-105- -	Election Commission - Supervisor/Director	96,430	96,430	-	(96,430)
		101- -51500-162- -	Election Commission - Clerical Personnel	114,604	114,604	117,469	2,865
		101- -51500-169- -	Election Commission - Part-Time Personnel	9,671	9,671	9,913	242
		101- -51500-186- -	Election Commission - Longevity Pay	3,000	3,000	1,200	(1,800)
		101- -51500-187- -	Election Commission - Overtime Pay	2,500	2,500	2,562	62
		101- -51500-192- -	Election Commission - Election Commission	10,965	10,965	15,000	4,035
		101- -51500-193- -	Election Commission - Election Workers	62,808	62,808	31,400	(31,408)
		101- -51500-201- -	Election Commission - Social Security	18,599	18,599	17,275	(1,324)
		101- -51500-204- -	Election Commission - State Retirement	21,786	21,786	24,208	2,422
		101- -51500-206- -	Election Commission - Life Insurance	293	293	281	(12)
		101- -51500-207- -	Election Commission - Medical Insurance	33,673	33,673	46,014	12,341
		101- -51500-208- -	Election Commission - Dental Insurance	684	684	719	35
		101- -51500-210- -	Election Commission - Unemployment Compensation	1,188	1,188	1,106	(82)
		101- -51500-212- -	Election Commission - Employer Medicare Liability	4,307	4,307	4,146	(161)
		101- -51500-302- -	Election Commission - Advertising	12,000	12,000	7,500	(4,500)
		101- -51500-307- -	Election Commission - Communication	3,600	3,600	3,600	-
		101- -51500-317- -	Election Commission - Data Processing Services	9,500	9,500	5,600	(3,900)
		101- -51500-320- -	Election Commission - Dues And Memberships	5,000	5,000	4,000	(1,000)
		101- -51500-334- -	Election Commission - Maintenance Agreements	23,000	23,000	24,000	1,000
		101- -51500-348- -	Election Commission - Postal Charges	7,500	7,500	4,000	(3,500)
		101- -51500-349- -	Election Commission - Printing, Stationery And Forms	4,000	4,000	2,500	(1,500)
		101- -51500-355- -	Election Commission - Travel	1,000	2,000	2,000	1,000
		101- -51500-399- -	Election Commission - Other Contracted Services	2,500	2,500	1,500	(1,000)
		101- -51500-411- -	Election Commission - Data Processing Supplies	2,000	2,000	2,000	-
		101- -51500-429- -	Election Commission - Instructional Supplies	500	500	500	-
		101- -51500-435- -	Election Commission - Office Supplies	4,000	4,000	3,000	(1,000)
		101- -51500-524- -	Election Commission - Staff Development	9,000	8,000	8,000	(1,000)
		101- -51500-599- -	Election Commission - Other Charges	2,000	2,000	1,000	(1,000)
		101- -51500-709- -	Election Commission - Data Processing Equipment	12,000	12,000	4,400	(7,600)
	51500 Total			478,108	478,108	444,216	(33,892)
	51600						
		101- -51600-101- -	Register Of Deeds - County Official/Administrative Officer	107,144	107,144	110,359	3,215
		101- -51600-162- -	Register Of Deeds - Clerical Personnel	161,054	161,054	165,081	4,027
		101- -51600-186- -	Register Of Deeds - Longevity Pay	1,600	1,600	2,600	1,000
		101- -51600-201- -	Register Of Deeds - Social Security	16,728	16,728	17,344	616
		101- -51600-204- -	Register Of Deeds - State Retirement	27,637	27,637	30,526	2,889
		101- -51600-206- -	Register Of Deeds - Life Insurance	341	341	320	(21)
		101- -51600-207- -	Register Of Deeds - Medical Insurance	64,636	64,636	59,475	(5,161)
		101- -51600-208- -	Register Of Deeds - Dental Insurance	1,140	1,140	1,197	57

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	51600	101- -51600-210- -	Register Of Deeds - Unemployment Compensation	1,073	1,073	1,111	38
		101- -51600-212- -	Register Of Deeds - Employer Medicare Liability	3,889	3,889	4,163	274
		101- -51600-317- -	Register Of Deeds - Data Processing Services	17,500	17,500	19,400	1,900
		101- -51600-320- -	Register Of Deeds - Dues And Memberships	1,000	1,000	1,000	-
		101- -51600-334- -	Register Of Deeds - Maintenance Agreements	1,900	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	1,100	-
		101- -51600-435- -	Register Of Deeds - Office Supplies	1,000	1,000	1,000	-
		101- -51600-524- -	Register Of Deeds - Staff Development	3,200	3,200	3,500	300
		101- -51600-599- -	Register Of Deeds - Other Charges	400	400	400	-
		101- -51600-719- -	Register Of Deeds - Office Equipment	200	200	200	-
	51600 Total			411,542	411,542	421,006	9,464
	51750						
		101- -51750-105- -	Zoning Compliance - Supervisor/Director	61,770	61,770	63,314	1,544
		101- -51750-162- -	Zoning Compliance - Clerical Personnel	36,483	36,483	37,396	913
		101- -51750-186- -	Zoning Compliance - Longevity Pay	3,000	3,000	3,000	-
		101- -51750-201- -	Zoning Compliance - Social Security	6,278	6,278	6,482	204
		101- -51750-204- -	Zoning Compliance - State Retirement	9,997	9,997	11,408	1,411
		101- -51750-206- -	Zoning Compliance - Life Insurance	147	147	154	7
		101- -51750-207- -	Zoning Compliance - Medical Insurance	20,816	20,816	21,143	327
		101- -51750-208- -	Zoning Compliance - Dental Insurance	456	456	479	23
		101- -51750-210- -	Zoning Compliance - Unemployment Compensation	394	394	415	21
		101- -51750-212- -	Zoning Compliance - Employer Medicare Liability	1,425	1,425	1,556	131
		101- -51750-307- -	Zoning Compliance - Communication	1,090	1,090	1,090	-
		101- -51750-399- -	Zoning Compliance - Other Contracted Services	17,085	17,085	17,085	-
		101- -51750-425- -	Zoning Compliance - Gasoline	1,200	1,200	1,200	-
		101- -51750-435- -	Zoning Compliance - Office Supplies	600	600	600	-
	51750 Total			160,741	160,741	165,322	4,581
	51800						
		101- -51800-105- -	County Buildings - Supervisor/Director	54,416	52,003	-	(54,416)
		101- -51800-166- -	County Buildings - Custodial Personnel	89,888	91,388	119,373	29,485
		101- -51800-167- -	County Buildings - Maintenance Personnel	115,011	116,798	123,000	7,989
		101- -51800-186- -	County Buildings - Longevity Pay	5,600	4,100	2,800	(2,800)
		101- -51800-187- -	County Buildings - Overtime Pay	8,772	8,772	-	(8,772)
		101- -51800-201- -	County Buildings - Social Security	16,969	17,173	15,324	(1,645)
		101- -51800-204- -	County Buildings - State Retirement	27,277	27,639	26,970	(307)
		101- -51800-206- -	County Buildings - Life Insurance	451	451	512	61
		101- -51800-207- -	County Buildings - Medical Insurance	80,504	80,504	82,108	1,604
		101- -51800-208- -	County Buildings - Dental Insurance	1,596	1,596	1,676	80
		101- -51800-210- -	County Buildings - Unemployment Compensation	1,073	1,086	981	(92)
		101- -51800-212- -	County Buildings - Employer Medicare Liability	3,888	3,936	3,678	(210)
		101- -51800-304- -	County Buildings - Architects	-	12,800	-	-
		101- -51800-307- -	County Buildings - Communication	25,000	25,000	19,200	(5,800)
		101- -51800-334- -	County Buildings - Maintenance Agreements	120,000	118,000	70,000	(50,000)
		101- -51800-335- -	County Buildings - Maintenance And Repair Services- Buildings	215,000	203,626	260,000	45,000
		101- -51800-335-CHWD -	County Buildings - Maintenance And Repair Services- Buildings - Courthouse Water Damage	-	76,881	-	-
		101- -51800-347- -	County Buildings - Pest Control	9,000	9,000	9,000	-
		101- -51800-348- -	County Buildings - Postal Charges	52,000	49,500	6,000	(46,000)
		101- -51800-355- -	County Buildings - Travel	-	500	-	-
		101- -51800-399- -	County Buildings - Other Contracted Services	16,000	16,000	27,000	11,000
		101- -51800-410- -	County Buildings - Custodial Supplies	17,500	17,000	17,500	-
		101- -51800-412- -	County Buildings - Diesel Fuel	500	500	500	-
		101- -51800-415- -	County Buildings - Electricity	123,845	123,845	149,100	25,255
		101- -51800-425- -	County Buildings - Gasoline	15,000	15,000	10,000	(5,000)
		101- -51800-434- -	County Buildings - Natural Gas	39,187	39,187	40,800	1,613
		101- -51800-435- -	County Buildings - Office Supplies	6,000	6,000	6,000	-
		101- -51800-451- -	County Buildings - Uniforms	5,500	5,500	4,000	(1,500)
		101- -51800-454- -	County Buildings - Water And Sewer	28,645	28,645	38,378	9,733

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	51800	101- -51800-502- -	County Buildings - Building And Contents Insurance	93,563	100,653	124,318	30,755
		101- -51800-511- -	County Buildings - Vehicle And Equipment Insurance	3,860	3,860	4,439	579
		101- -51800-599- -	County Buildings - Other Charges	10,500	10,500	-	(10,500)
		101- -51800-719- -	County Buildings - Office Equipment	1,000	1,000	500	(500)
		101- -51800-790- -	County Buildings - Other Equipment	4,000	4,000	2,000	(2,000)
	51800 Total			1,191,545	1,272,443	1,165,157	(26,388)
	51810						
		101- -51810-105- -	Maintenance Garage - Supervisor/Director	69,660	69,660	71,402	1,742
		101- -51810-142- -	Maintenance Garage - Mechanic(s)	99,981	99,981	145,611	45,630
		101- -51810-169- -	Maintenance Garage - Part-Time Personnel	-	-	23,010	23,010
		101- -51810-186- -	Maintenance Garage - Longevity Pay	1,800	1,800	1,900	100
		101- -51810-187- -	Maintenance Garage - Overtime Pay	5,160	5,160	2,714	(2,446)
		101- -51810-196- -	Maintenance Garage - In-Service Training	5,160	5,160	5,160	-
		101- -51810-201- -	Maintenance Garage - Social Security	11,270	11,270	15,613	4,343
		101- -51810-204- -	Maintenance Garage - State Retirement	18,310	18,310	24,947	6,637
		101- -51810-206- -	Maintenance Garage - Life Insurance	293	293	385	92
		101- -51810-207- -	Maintenance Garage - Medical Insurance	50,111	50,111	60,966	10,855
		101- -51810-208- -	Maintenance Garage - Dental Insurance	456	456	719	263
		101- -51810-210- -	Maintenance Garage - Unemployment Compensation	720	720	1,000	280
		101- -51810-212- -	Maintenance Garage - Employer Medicare Liability	2,610	2,610	3,747	1,137
		101- -51810-307- -	Maintenance Garage - Communication	4,200	4,200	4,200	-
		101- -51810-321- -	Maintenance Garage - Engineering Services	-	25,000	-	-
		101- -51810-336- -	Maintenance Garage - Maintenance And Repair Services-Equipment	2,500	2,500	2,500	-
		101- -51810-338- -	Maintenance Garage - Maintenance And Repair Services-Vehicles	-	5,635	-	-
		101- -51810-399- -	Maintenance Garage - Other Contracted Services	6,700	6,700	4,300	(2,400)
		101- -51810-425- -	Maintenance Garage - Gasoline	8,000	8,000	8,000	-
		101- -51810-433- -	Maintenance Garage - Lubricants	35,000	35,000	35,000	-
		101- -51810-435- -	Maintenance Garage - Office Supplies	2,000	2,000	2,000	-
		101- -51810-450- -	Maintenance Garage - Tires And Tubes	59,000	59,000	59,000	-
		101- -51810-451- -	Maintenance Garage - Uniforms	5,000	5,000	5,000	-
		101- -51810-453- -	Maintenance Garage - Vehicle Parts	150,000	150,000	190,000	40,000
		101- -51810-599- -	Maintenance Garage - Other Charges	1,500	1,500	1,500	-
		101- -51810-709- -	Maintenance Garage - Data Processing Equipment	2,000	2,000	2,000	-
		101- -51810-719- -	Maintenance Garage - Office Equipment	1,000	1,000	1,000	-
		101- -51810-790- -	Maintenance Garage - Other Equipment	6,000	6,000	4,000	(2,000)
	51810 Total			548,431	579,066	675,674	127,243
	51910						
		101- -51910-337- -	Preservation Of Records - Maintenance And Repair Services-Office Equipment	3,000	3,000	3,000	-
		101- -51910-435- -	Preservation Of Records - Office Supplies	4,500	4,500	4,500	-
		101- -51910-709- -	Preservation Of Records - Data Processing Equipment	3,000	3,000	3,000	-
	51910 Total			10,500	10,500	10,500	-
	52100						
		101- -52100-103- -	Accounting And Budgeting - Assistant(s)	162,192	162,192	166,246	4,054
		101- -52100-105- -	Accounting And Budgeting - Supervisor/Director	106,362	106,362	109,021	2,659
		101- -52100-169- -	Accounting And Budgeting - Part-Time Personnel	10,746	10,746	11,015	269
		101- -52100-186- -	Accounting And Budgeting - Longevity Pay	9,000	9,000	9,800	800
		101- -52100-187- -	Accounting And Budgeting - Overtime Pay	500	2,000	2,228	1,728
		101- -52100-189- -	Accounting And Budgeting - Other Salaries & Wages	452,276	452,276	463,582	11,306
		101- -52100-201- -	Accounting And Budgeting - Social Security	45,947	45,947	47,619	1,672
		101- -52100-204- -	Accounting And Budgeting - State Retirement	73,036	73,036	82,597	9,561
		101- -52100-206- -	Accounting And Budgeting - Life Insurance	1,025	1,025	1,151	126
		101- -52100-207- -	Accounting And Budgeting - Medical Insurance	187,807	187,807	180,645	(7,162)
		101- -52100-208- -	Accounting And Budgeting - Dental Insurance	2,736	2,736	2,873	137

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	52100	101- -52100-210- -	Accounting And Budgeting - Unemployment Compensation	2,929	2,929	3,099	170
		101- -52100-212- -	Accounting And Budgeting - Employer Medicare Liability	10,616	10,616	11,429	813
		101- -52100-307- -	Accounting And Budgeting - Communication	4,350	4,350	4,450	100
		101- -52100-320- -	Accounting And Budgeting - Dues And Memberships	905	905	1,195	290
		101- -52100-334- -	Accounting And Budgeting - Maintenance Agreements	29,800	29,800	35,364	5,564
		101- -52100-348- -	Accounting And Budgeting - Postal Charges	300	300	8,328	8,028
		101- -52100-355- -	Accounting And Budgeting - Travel	1,600	1,600	1,350	(250)
		101- -52100-399- -	Accounting And Budgeting - Other Contracted Services	6,945	6,945	7,262	317
		101- -52100-411- -	Accounting And Budgeting - Data Processing Supplies	5,350	5,350	5,350	-
		101- -52100-435- -	Accounting And Budgeting - Office Supplies	5,985	5,985	5,985	-
		101- -52100-471- -	Accounting And Budgeting - Software	720	960	960	240
		101- -52100-524- -	Accounting And Budgeting - Staff Development	21,205	21,205	21,205	-
		101- -52100-599- -	Accounting And Budgeting - Other Charges	1,000	1,000	1,000	-
		101- -52100-709- -	Accounting And Budgeting - Data Processing Equipment	3,000	2,760	3,000	-
		101- -52100-719- -	Accounting And Budgeting - Office Equipment	1,500	1,500	1,500	-
	52100 Total			1,147,832	1,149,332	1,188,254	40,422
	52300						
		101- -52300-101- -	Property Assessor's Office - County Official/Administrative Officer	107,894	107,894	111,109	3,215
		101- -52300-135- -	Property Assessor's Office - Assessment Personnel	362,006	362,006	371,056	9,050
		101- -52300-186- -	Property Assessor's Office - Longevity Pay	7,600	7,600	8,000	400
		101- -52300-201- -	Property Assessor's Office - Social Security	29,605	29,605	30,602	997
		101- -52300-204- -	Property Assessor's Office - State Retirement	48,161	48,161	53,860	5,699
		101- -52300-206- -	Property Assessor's Office - Life Insurance	572	572	600	28
		101- -52300-207- -	Property Assessor's Office - Medical Insurance	98,443	98,443	99,153	710
		101- -52300-208- -	Property Assessor's Office - Dental Insurance	1,824	1,824	1,916	92
		101- -52300-210- -	Property Assessor's Office - Unemployment Compensation	1,880	1,880	1,959	79
		101- -52300-212- -	Property Assessor's Office - Employer Medicare Liability	6,814	6,814	7,345	531
		101- -52300-305- -	Property Assessor's Office - Audit Services	25,000	25,000	26,000	1,000
		101- -52300-307- -	Property Assessor's Office - Communication	800	800	800	-
		101- -52300-317- -	Property Assessor's Office - Data Processing Services	28,000	28,000	28,000	-
		101- -52300-334- -	Property Assessor's Office - Maintenance Agreements	5,000	5,000	5,000	-
		101- -52300-348- -	Property Assessor's Office - Postal Charges	200	200	200	-
		101- -52300-355- -	Property Assessor's Office - Travel	500	500	-	(500)
		101- -52300-399- -	Property Assessor's Office - Other Contracted Services	800	800	800	-
		101- -52300-425- -	Property Assessor's Office - Gasoline	3,000	3,000	2,900	(100)
		101- -52300-435- -	Property Assessor's Office - Office Supplies	1,500	1,500	2,600	1,100
		101- -52300-499- -	Property Assessor's Office - Other Supplies And Materials	1,000	1,000	-	(1,000)
		101- -52300-524- -	Property Assessor's Office - Staff Development	1,000	1,000	1,500	500
		101- -52300-599- -	Property Assessor's Office - Other Charges	500	500	500	-
		101- -52300-709- -	Property Assessor's Office - Data Processing Equipment	2,000	2,000	2,000	-
		101- -52300-711- -	Property Assessor's Office - Furniture And Fixtures	1,500	1,500	1,500	-
		101- -52300-719- -	Property Assessor's Office - Office Equipment	1,000	1,000	500	(500)
	52300 Total			736,599	736,599	757,900	21,301
	52400						
		101- -52400-101- -	County Trustee's Office - County Official/Administrative Officer	107,144	107,144	110,359	3,215
		101- -52400-103- -	County Trustee's Office - Assistant(s)	142,076	142,076	145,609	3,533
		101- -52400-169- -	County Trustee's Office - Part-Time Personnel	1,672	1,672	1,714	42
		101- -52400-186- -	County Trustee's Office - Longevity Pay	1,800	1,800	2,300	500

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	52400	101- -52400-187- -	County Trustee's Office - Overtime Pay	-	3,500	-	-
		101- -52400-201- -	County Trustee's Office - Social Security	15,667	15,667	16,216	549
		101- -52400-204- -	County Trustee's Office - State Retirement	25,630	25,630	28,351	2,721
		101- -52400-206- -	County Trustee's Office - Life Insurance	268	268	281	13
		101- -52400-207- -	County Trustee's Office - Medical Insurance	47,720	47,720	48,478	758
		101- -52400-208- -	County Trustee's Office - Dental Insurance	684	684	719	35
		101- -52400-210- -	County Trustee's Office - Unemployment Compensation	1,004	1,004	1,038	34
		101- -52400-212- -	County Trustee's Office - Employer Medicare Liability	3,638	3,638	3,892	254
		101- -52400-307- -	County Trustee's Office - Communication	500	500	500	-
		101- -52400-317- -	County Trustee's Office - Data Processing Services	14,110	14,110	14,110	-
		101- -52400-320- -	County Trustee's Office - Dues And Memberships	200	160	160	(40)
		101- -52400-332- -	County Trustee's Office - Legal Notices, Recording And Court Costs	1,800	1,800	1,800	-
		101- -52400-334- -	County Trustee's Office - Maintenance Agreements	20,857	20,857	22,607	1,750
		101- -52400-348- -	County Trustee's Office - Postal Charges	-	2,500	26,150	26,150
		101- -52400-355- -	County Trustee's Office - Travel	1,000	-	-	(1,000)
		101- -52400-435- -	County Trustee's Office - Office Supplies	4,175	4,175	4,175	-
		101- -52400-524- -	County Trustee's Office - Staff Development	-	1,090	1,090	1,090
		101- -52400-599- -	County Trustee's Office - Other Charges	150	100	100	(50)
		101- -52400-709- -	County Trustee's Office - Data Processing Equipment	1,200	1,200	1,200	-
	52400 Total			391,295	397,295	430,849	39,554
	52500						
		101- -52500-101- -	County Clerk's Office - County Official/Administrative Officer	107,144	107,144	110,359	3,215
		101- -52500-103- -	County Clerk's Office - Assistant(s)	117,418	117,418	120,353	2,935
		101- -52500-105- -	County Clerk's Office - Supervisor/Director	137,033	137,033	182,740	45,707
		101- -52500-106- -	County Clerk's Office - Deputy(ies)	262,205	262,205	263,775	1,570
		101- -52500-160- -	County Clerk's Office - Guards	4,682	4,682	4,799	117
		101- -52500-169- -	County Clerk's Office - Part-Time Personnel	20,669	20,669	21,186	517
		101- -52500-186- -	County Clerk's Office - Longevity Pay	9,000	9,000	10,300	1,300
		101- -52500-201- -	County Clerk's Office - Social Security	40,806	40,806	46,749	5,943
		101- -52500-204- -	County Clerk's Office - State Retirement	63,817	63,817	79,947	16,130
		101- -52500-206- -	County Clerk's Office - Life Insurance	952	952	1,077	125
		101- -52500-207- -	County Clerk's Office - Medical Insurance	163,499	163,499	178,069	14,570
		101- -52500-208- -	County Clerk's Office - Dental Insurance	2,280	2,280	2,634	354
		101- -52500-210- -	County Clerk's Office - Unemployment Compensation	2,597	2,597	2,992	395
		101- -52500-212- -	County Clerk's Office - Employer Medicare Liability	9,413	9,413	11,220	1,807
		101- -52500-307- -	County Clerk's Office - Communication	6,600	6,600	6,600	-
		101- -52500-320- -	County Clerk's Office - Dues And Memberships	1,000	1,000	1,000	-
		101- -52500-334- -	County Clerk's Office - Maintenance Agreements	44,000	44,000	52,000	8,000
		101- -52500-348- -	County Clerk's Office - Postal Charges	-	-	30,000	30,000
		101- -52500-351- -	County Clerk's Office - Rentals	16,800	16,800	16,800	-
		101- -52500-355- -	County Clerk's Office - Travel	100	-	100	-
		101- -52500-425- -	County Clerk's Office - Gasoline	-	300	480	480
		101- -52500-435- -	County Clerk's Office - Office Supplies	13,386	13,386	17,200	3,814
		101- -52500-524- -	County Clerk's Office - Staff Development	1,900	1,700	2,500	600
		101- -52500-599- -	County Clerk's Office - Other Charges	1,000	1,000	1,500	500
		101- -52500-709- -	County Clerk's Office - Data Processing Equipment	5,000	5,000	5,000	-
	52500 Total			1,031,301	1,031,301	1,169,380	138,079
	52600						
		101- -52600-169- -	Information Technology - Part-Time Personnel	16,385	16,385	16,795	410
		101- -52600-201- -	Information Technology - Social Security	1,016	1,016	1,050	34
		101- -52600-210- -	Information Technology - Unemployment Compensation	66	66	68	2
		101- -52600-212- -	Information Technology - Employer Medicare Liability	238	238	252	14
		101- -52600-399- -	Information Technology - Other Contracted Services	20,000	20,000	20,000	-

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	52600	101- -52600-471- -	Information Technology - Software	50,000	55,000	60,000	10,000
		101- -52600-499- -	Information Technology - Other Supplies And Materials	250	250	250	-
		101- -52600-524- -	Information Technology - Staff Development	-	1,995	-	-
		101- -52600-709- -	Information Technology - Data Processing Equipment	39,000	32,005	39,000	-
	52600 Total			126,955	126,955	137,415	10,460
	52900						
		101- -52900-332- -	Other Finance - Legal Notices, Recording And Court Costs	600	600	600	-
		101- -52900-399- -	Other Finance - Other Contracted Services	7,500	7,500	8,900	1,400
		101- -52900-506- -	Other Finance - Liability Insurance	68,405	68,405	78,666	10,261
		101- -52900-508- -	Other Finance - Premiums On Corporate Surety Bonds	10,000	10,000	10,000	-
		101- -52900-510- -	Other Finance - Trustee's Commission	370,000	370,000	410,000	40,000
		101- -52900-513- -	Other Finance - Workman's Compensation Insurance	25,372	25,372	29,178	3,806
		101- -52900-515- -	Other Finance - Liability Claim	1,000	1,000	1,000	-
		101- -52900-540- -	Other Finance - Tax Relief Program	199,280	199,280	209,244	9,964
	52900 Total			682,157	682,157	747,588	65,431
	53100						
		101- -53100-101- -	Circuit Court - County Official/Administrative Officer	107,144	107,144	110,359	3,215
		101- -53100-162- -	Circuit Court - Clerical Personnel	483,740	483,740	526,148	42,408
		101- -53100-169- -	Circuit Court - Part-Time Personnel	14,629	14,629	14,995	366
		101- -53100-186- -	Circuit Court - Longevity Pay	10,000	10,000	9,500	(500)
		101- -53100-187- -	Circuit Court - Overtime Pay	500	500	500	-
		101- -53100-194- -	Circuit Court - Jury And Witness Expense	10,320	10,320	10,320	-
		101- -53100-201- -	Circuit Court - Social Security	38,833	38,833	41,956	3,123
		101- -53100-204- -	Circuit Court - State Retirement	60,468	60,468	72,192	11,724
		101- -53100-206- -	Circuit Court - Life Insurance	952	952	1,077	125
		101- -53100-207- -	Circuit Court - Medical Insurance	137,054	137,054	147,318	10,264
		101- -53100-208- -	Circuit Court - Dental Insurance	2,508	2,508	3,113	605
		101- -53100-210- -	Circuit Court - Unemployment Compensation	2,466	2,466	2,686	220
		101- -53100-212- -	Circuit Court - Employer Medicare Liability	8,937	8,937	10,070	1,133
		101- -53100-302- -	Circuit Court - Advertising	-	-	300	300
		101- -53100-307- -	Circuit Court - Communication	12,400	12,400	12,400	-
		101- -53100-320- -	Circuit Court - Dues And Memberships	350	350	500	150
		101- -53100-334- -	Circuit Court - Maintenance Agreements	53,000	53,000	53,000	-
		101- -53100-348- -	Circuit Court - Postal Charges	7,000	7,000	7,000	-
		101- -53100-350- -	Circuit Court - Internet Connectivity	5,000	5,000	5,000	-
		101- -53100-355- -	Circuit Court - Travel	50	50	50	-
		101- -53100-399- -	Circuit Court - Other Contracted Services	8,052	10,052	11,000	2,948
		101- -53100-411- -	Circuit Court - Data Processing Supplies	5,000	1,500	5,000	-
		101- -53100-435- -	Circuit Court - Office Supplies	8,000	8,500	8,000	-
		101- -53100-524- -	Circuit Court - Staff Development	1,000	1,000	1,000	-
		101- -53100-599- -	Circuit Court - Other Charges	1,300	1,300	1,200	(100)
		101- -53100-709- -	Circuit Court - Data Processing Equipment	4,000	7,000	4,000	-
	53100 Total			982,703	984,703	1,058,684	75,981
	53300						
		101- -53300-101- -	General Sessions Court - County Official/Administrative Officer	201,655	201,655	207,503	5,848
		101- -53300-161- -	General Sessions Court - Secretary(s)	51,640	51,640	52,931	1,291
		101- -53300-186- -	General Sessions Court - Longevity Pay	1,500	1,500	1,500	-
		101- -53300-199- -	General Sessions Court - Other Per Diem & Fees	24,911	24,911	25,534	623
		101- -53300-201- -	General Sessions Court - Social Security	17,342	17,342	17,917	575
		101- -53300-204- -	General Sessions Court - State Retirement	26,428	26,428	31,533	5,105
		101- -53300-206- -	General Sessions Court - Life Insurance	147	147	154	7
		101- -53300-207- -	General Sessions Court - Medical Insurance	20,816	20,816	20,434	(382)
		101- -53300-208- -	General Sessions Court - Dental Insurance	456	456	479	23
		101- -53300-210- -	General Sessions Court - Unemployment Compensation	1,113	1,113	1,147	34
		101- -53300-212- -	General Sessions Court - Employer Medicare Liability	4,034	4,034	4,300	266
		101- -53300-307- -	General Sessions Court - Communication	800	800	800	-
		101- -53300-320- -	General Sessions Court - Dues And Memberships	1,200	1,200	1,200	-

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	53300	101- -53300-332- -	General Sessions Court - Legal Notices, Recording And Court Costs	100	100	100	-
		101- -53300-334- -	General Sessions Court - Maintenance Agreements	950	950	950	-
		101- -53300-348- -	General Sessions Court - Postal Charges	200	200	200	-
		101- -53300-355- -	General Sessions Court - Travel	500	500	500	-
		101- -53300-432- -	General Sessions Court - Library Books	1,500	1,500	1,500	-
		101- -53300-435- -	General Sessions Court - Office Supplies	1,700	1,700	1,700	-
		101- -53300-524- -	General Sessions Court - Staff Development	2,000	2,000	2,000	-
		101- -53300-599- -	General Sessions Court - Other Charges	995	995	995	-
	53300 Total			359,987	359,987	373,377	13,390
	53330						
		101- -53330-309- -	Drug Court - Contracts With Government Agencies	30,150	30,150	30,150	-
	53330 Total			30,150	30,150	30,150	-
	53400						
		101- -53400-101- -	Chancery Court - County Official/Administrative Officer	107,144	107,144	110,359	3,215
		101- -53400-106- -	Chancery Court - Deputy(Ies)	90,393	90,393	92,653	2,260
		101- -53400-169- -	Chancery Court - Part-Time Personnel	1,672	1,672	1,714	42
		101- -53400-186- -	Chancery Court - Longevity Pay	700	700	1,200	500
		101- -53400-194- -	Chancery Court - Jury And Witness Expense	3,716	3,716	3,716	-
		101- -53400-201- -	Chancery Court - Social Security	12,625	12,625	13,070	445
		101- -53400-204- -	Chancery Court - State Retirement	20,448	20,448	22,814	2,366
		101- -53400-206- -	Chancery Court - Life Insurance	147	147	154	7
		101- -53400-207- -	Chancery Court - Medical Insurance	35,559	35,559	30,871	(4,688)
		101- -53400-208- -	Chancery Court - Dental Insurance	684	684	719	35
		101- -53400-210- -	Chancery Court - Unemployment Compensation	812	812	837	25
		101- -53400-212- -	Chancery Court - Employer Medicare Liability	2,943	2,943	3,137	194
		101- -53400-302- -	Chancery Court - Advertising	3,750	3,750	3,750	-
		101- -53400-307- -	Chancery Court - Communication	370	370	370	-
		101- -53400-320- -	Chancery Court - Dues And Memberships	350	350	350	-
		101- -53400-334- -	Chancery Court - Maintenance Agreements	16,500	16,500	17,500	1,000
		101- -53400-355- -	Chancery Court - Travel	100	100	100	-
		101- -53400-435- -	Chancery Court - Office Supplies	3,500	3,500	2,500	(1,000)
		101- -53400-524- -	Chancery Court - Staff Development	300	300	300	-
		101- -53400-709- -	Chancery Court - Data Processing Equipment	3,000	3,000	3,000	-
	53400 Total			304,713	304,713	309,114	4,401
	53500						
		101- -53500-112- -	Juvenile Court - Youth Service Officer	188,695	188,695	193,413	4,718
		101- -53500-186- -	Juvenile Court - Longevity Pay	5,000	5,000	5,400	400
		101- -53500-187- -	Juvenile Court - Overtime Pay	250	250	250	-
		101- -53500-189-BSGMH-	Juvenile Court - Other Salaries & Wages - Baby Safe Grant Mental Health	29,258	58,516	-	(29,258)
		101- -53500-196-BSGMH-	Juvenile Court - In-Service Training - Baby Safe Grant Mental Health	2,114	4,228	-	(2,114)
		101- -53500-201- -	Juvenile Court - Social Security	13,970	13,970	12,442	(1,528)
		101- -53500-201-BSGMH-	Juvenile Court - Social Security - Baby Safe Grant Mental Health	-	1,814	-	-
		101- -53500-204- -	Juvenile Court - State Retirement	22,176	22,176	21,897	(279)
		101- -53500-204-BSGMH-	Juvenile Court - State Retirement - Baby Safe Grant Mental Health	-	3,218	-	-
		101- -53500-206- -	Juvenile Court - Life Insurance	366	366	308	(58)
		101- -53500-207- -	Juvenile Court - Medical Insurance	59,787	59,787	47,537	(12,250)
		101- -53500-208- -	Juvenile Court - Dental Insurance	684	684	719	35
		101- -53500-210- -	Juvenile Court - Unemployment Compensation	882	882	797	(85)
		101- -53500-210-BSGMH-	Juvenile Court - Unemployment Compensation - Baby Safe Grant Mental Health	-	117	-	-
		101- -53500-212- -	Juvenile Court - Employer Medicare Liability	3,195	3,195	2,986	(209)
		101- -53500-212-BSGMH-	Juvenile Court - Employer Medicare Liability - Baby Safe Grant Mental Health	-	424	-	-
		101- -53500-307- -	Juvenile Court - Communication	6,800	6,800	6,800	-
		101- -53500-309- -	Juvenile Court - Contracts With Government Agencies	15,600	15,600	15,600	-
		101- -53500-317- -	Juvenile Court - Data Processing Services	2,000	2,000	2,000	-

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	53500	101- -53500-320- -	Juvenile Court - Dues And Memberships	200	200	200	-
		101- -53500-331- -	Juvenile Court - Legal Services	1,000	1,000	1,000	-
		101- -53500-334- -	Juvenile Court - Maintenance Agreements	3,000	3,000	3,000	-
		101- -53500-334-BSGMH-	Juvenile Court - Maintenance Agreements - Baby Safe Grant Mental Health	500	1,000	-	(500)
		101- -53500-348- -	Juvenile Court - Postal Charges	200	200	200	-
		101- -53500-351-BSGMH-	Juvenile Court - Rentals - Baby Safe Grant Mental Health	4,425	8,850	-	(4,425)
		101- -53500-355-BSGMH-	Juvenile Court - Travel - Baby Safe Grant Mental Health	489	978	-	(489)
		101- -53500-368- -	Juvenile Court - Drug Treatment	500	500	500	-
		101- -53500-425- -	Juvenile Court - Gasoline	4,100	4,100	4,100	-
		101- -53500-435- -	Juvenile Court - Office Supplies	4,000	4,000	4,000	-
		101- -53500-435-BSGMH-	Juvenile Court - Office Supplies - Baby Safe Grant Mental Health	1,000	3,886	-	(1,000)
		101- -53500-451- -	Juvenile Court - Uniforms	400	400	400	-
		101- -53500-499- -	Juvenile Court - Other Supplies And Materials	5,000	9,000	5,000	-
		101- -53500-524- -	Juvenile Court - Staff Development	5,000	5,000	5,000	-
		101- -53500-524-BSGMH-	Juvenile Court - Staff Development - Baby Safe Grant Mental Health	798	1,596	-	(798)
		101- -53500-599- -	Juvenile Court - Other Charges	300	300	300	-
		101- -53500-599-BSGMH-	Juvenile Court - Other Charges - Baby Safe Grant Mental Health	3,956	7,912	-	(3,956)
	53500	Total		385,645	439,644	333,849	(51,796)
	53900						
		101- -53900-322- -	Other Administration Of Justice - Evaluation And Testing	10,000	10,000	10,000	-
		101- -53900-599- -	Other Administration Of Justice - Other Charges	2,500	2,500	2,500	-
	53900	Total		12,500	12,500	12,500	-
	53930						
		101- -53930-189-VCG -	Victim Assistance Programs - Other Salaries & Wages - Victim Coordinator Grant	38,800	38,800	39,770	970
		101- -53930-201-VCG -	Victim Assistance Programs - Social Security - Victim Coordinator Grant	2,406	2,406	2,486	80
		101- -53930-204-VCG -	Victim Assistance Programs - State Retirement - Victim Coordinator Grant	3,948	3,948	4,375	427
		101- -53930-206-VCG -	Victim Assistance Programs - Life Insurance - Victim Coordinator Grant	74	74	77	3
		101- -53930-207-VCG -	Victim Assistance Programs - Medical Insurance - Victim Coordinator Grant	10,408	10,408	18,680	8,272
		101- -53930-208-VCG -	Victim Assistance Programs - Dental Insurance - Victim Coordinator Grant	228	228	240	12
		101- -53930-210-VCG -	Victim Assistance Programs - Unemployment Compensation - Victim Coordinator Grant	156	156	160	4
		101- -53930-212-VCG -	Victim Assistance Programs - Employer Medicare Liability - Victim Coordinator Grant	563	563	597	34
		101- -53930-307-VCG -	Victim Assistance Programs - Communication - Victim Coordinator Grant	1,000	1,000	1,000	-
		101- -53930-348-VCG -	Victim Assistance Programs - Postal Charges - Victim Coordinator Grant	155	155	155	-
		101- -53930-351-VCG -	Victim Assistance Programs - Rentals - Victim Coordinator Grant	2,075	2,075	2,075	-
		101- -53930-355-VCG -	Victim Assistance Programs - Travel - Victim Coordinator Grant	500	500	500	-
		101- -53930-358- -	Victim Assistance Programs - Remittance Of Revenues Collected	38,000	38,000	38,000	-
		101- -53930-435-VCG -	Victim Assistance Programs - Office Supplies - Victim Coordinator Grant	1,542	1,542	1,542	-
		101- -53930-524-VCG -	Victim Assistance Programs - Staff Development - Victim Coordinator Grant	2,500	2,500	2,500	-
		101- -53930-599-VCG -	Victim Assistance Programs - Other Charges - Victim Coordinator Grant	250	250	250	-
	53930	Total		102,605	102,605	112,407	9,802
	54110						
		101- -54110-101- -	Sheriff's Department - County Official/Administrative Officer	117,858	117,858	121,394	3,536
		101- -54110-103- -	Sheriff's Department - Assistant(s)	235,536	235,536	376,383	140,847

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	54110	101- -54110-105- -	Sheriff's Department - Supervisor/Director	70,638	70,638	72,403	1,765
		101- -54110-106- -	Sheriff's Department - Deputy(ies)	1,453,740	1,453,740	1,564,636	110,896
		101- -54110-107- -	Sheriff's Department - Detective(s)	402,471	402,471	366,490	(35,981)
		101- -54110-161- -	Sheriff's Department - Secretary(s)	35,898	35,898	38,899	3,001
		101- -54110-169- -	Sheriff's Department - Part-Time Personnel	249,210	249,210	255,440	6,230
		101- -54110-170-175 -SRO	Sheriff's Department - School Resource Officers - Adult High School - School Resource Officer	42,284	42,284	50,000	7,716
		101- -54110-170-DES -SRO	Sheriff's Department - School Resource Officers - Dandridge Elementary School - School Resource Officer	43,638	43,638	50,001	6,363
		101- -54110-170-JA -SRO	Sheriff's Department - School Resource Officers - Jefferson Academy - School Resource Officer	43,631	43,631	50,000	6,369
		101- -54110-170-JCHS -SRO	Sheriff's Department - School Resource Officers - Jefferson Co High School - School Resource Officer	86,326	86,326	100,000	13,674
		101- -54110-170-JES -SRO	Sheriff's Department - School Resource Officers - Jefferson Elementary - School Resource Officer	43,724	43,724	50,000	6,276
		101- -54110-170-JMS -SRO	Sheriff's Department - School Resource Officers - Jefferson Middle School - School Resource Officer	45,710	45,710	50,000	4,290
		101- -54110-170-MHE -SRO	Sheriff's Department - School Resource Officers - Mt Horeb Elementary School - School Resource Officer	43,638	43,638	50,000	6,362
		101- -54110-170-MMS -SRO	Sheriff's Department - School Resource Officers - Maury Middle School - School Resource Officer	45,710	45,710	50,000	4,290
		101- -54110-170-NME -SRO	Sheriff's Department - School Resource Officers - New Market Elementary - School Resource Officer	43,638	43,638	50,001	6,363
		101- -54110-170-PES -SRO	Sheriff's Department - School Resource Officers - Piedmont Elementary School - School Resource Officer	43,638	43,638	50,001	6,363
		101- -54110-170-RSS -SRO	Sheriff's Department - School Resource Officers - Rush Strong School - School Resource Officer	43,638	43,638	50,001	6,363
		101- -54110-170-TES -SRO	Sheriff's Department - School Resource Officers - Talbot Elementary School - School Resource Officer	45,710	45,710	50,000	4,290
		101- -54110-170-WPS -SRO	Sheriff's Department - School Resource Officers - White Pine School - School Resource Officer	43,629	43,629	50,001	6,372
		101- -54110-186- -	Sheriff's Department - Longevity Pay	29,200	29,200	23,800	(5,400)
		101- -54110-186-JA -SRO	Sheriff's Department - Longevity Pay - JA - SRO	-	-	1,500	1,500
		101- -54110-186-JCHS -SRO	Sheriff's Department - Longevity Pay - JCHS - SRO	-	-	1,600	1,600
		101- -54110-186-JES -SRO	Sheriff's Department - Longevity Pay - JES - SRO	-	-	600	600
		101- -54110-186-JMS -SRO	Sheriff's Department - Longevity Pay - DES - SRO	-	-	1,400	1,400
		101- -54110-186-MMS -SRO	Sheriff's Department - Longevity Pay -MMS - SRO	-	-	500	500
		101- -54110-186-PES -SRO	Sheriff's Department - Longevity Pay - PES - SRO	-	-	300	300
		101- -54110-186-RSS -SRO	Sheriff's Department - Longevity Pay - RSS - SRO	-	-	300	300
		101- -54110-186-TES -SRO	Sheriff's Department - Longevity Pay - TES - SRO	-	-	300	300
		101- -54110-187- -	Sheriff's Department - Overtime Pay	308,933	308,933	216,656	(92,277)
		101- -54110-187-DUI -	Sheriff's Department - Overtime Pay - DUI Grant - Overtime	30,000	17,000	32,000	2,000
		101- -54110-187-TFO -	Sheriff's Department - Overtime Pay - TFO Marshals Service	10,000	10,000	10,000	-
		101- -54110-187-TOC -	Sheriff's Department - Overtime Pay - TOCWest Grant - Overtime	41,415	41,415	41,415	-
		101- -54110-189-VCIFC-	Sheriff's Department - Other Salaries & Wages - Competitive Collaborative Enhancement Grant	61,362	61,362	-	(61,362)

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	54110	101- -54110-196- -	Sheriff's Department - In-Service Training	40,800	76,800	76,800	36,000
		101- -54110-201- -	Sheriff's Department - Social Security	229,522	229,522	207,703	(21,819)
		101- -54110-201-175 -SRO	Sheriff's Department - Social Security - Adult High School - School Resource Officer	2,621	2,621	3,125	504
		101- -54110-201-DES -SRO	Sheriff's Department - Social Security - Dandridge Elementary School - School Resource Officer	2,705	2,705	3,125	420
		101- -54110-201-DUI -	Sheriff's Department - Social Security - DUI	-	-	2,000	2,000
		101- -54110-201-JA -SRO	Sheriff's Department - Social Security - Jefferson Academy - School Resource Officer	2,705	2,705	3,219	514
		101- -54110-201-JCHS -SRO	Sheriff's Department - Social Security - Jefferson Co High School - School Resource Officer	5,352	5,352	6,350	998
		101- -54110-201-JES -SRO	Sheriff's Department - Social Security - Jefferson Elementary - School Resource Officer	2,710	2,710	3,163	453
		101- -54110-201-JMS -SRO	Sheriff's Department - Social Security - Jefferson Middle School - School Resource Officer	2,834	2,834	3,213	379
		101- -54110-201-MHE -SRO	Sheriff's Department - Social Security - Mt Horeb Elementary School - School Resource Officer	2,705	2,705	3,125	420
		101- -54110-201-MMS -SRO	Sheriff's Department - Social Security - Maury Middle School - School Resource Officer	2,834	2,834	3,157	323
		101- -54110-201-NME -SRO	Sheriff's Department - Social Security - New Market Elementary - School Resource Officer	2,705	2,705	3,125	420
		101- -54110-201-PES -SRO	Sheriff's Department - Social Security - Piedmont Elementary School - School Resource Officer	2,705	2,705	3,144	439
		101- -54110-201-RSS -SRO	Sheriff's Department - Social Security - Rush Strong School - School Resource Officer	2,705	2,705	3,144	439
		101- -54110-201-TES -SRO	Sheriff's Department - Social Security - Talbott Elementary School - School Resource Officer	2,834	2,834	3,144	310
		101- -54110-201-TFO -	Sheriff's Department - Social Security - TFO	-	-	625	625
		101- -54110-201-TOC -	Sheriff's Department - Social Security - TOC West	-	-	2,589	2,589
		101- -54110-201-VCIFC-	Sheriff's Department - Social Security - Competitive Collaborative Enhancement Grant	3,804	3,804	-	(3,804)
		101- -54110-201-WPS -SRO	Sheriff's Department - Social Security - White Pine School - School Resource Officer	2,705	2,705	3,125	420
		101- -54110-204- -	Sheriff's Department - State Retirement	280,302	280,302	337,458	57,156
		101- -54110-204-175 -SRO	Sheriff's Department - State Retirement - Adult High School - School Resource Officer	4,439	4,439	5,500	1,061
		101- -54110-204-DES -SRO	Sheriff's Department - State Retirement - Dandridge Elementary School - School Resource Officer	4,581	4,581	5,500	919
		101- -54110-204-DUI -	Sheriff's Department - State Retirement - DUI	-	-	3,520	3,520
		101- -54110-204-JA -SRO	Sheriff's Department - State Retirement - Jefferson Academy - School Resource Officer	4,581	4,581	5,665	1,084
		101- -54110-204-JCHS -SRO	Sheriff's Department - State Retirement - Jefferson Co High School - School Resource Officer	9,064	9,064	11,176	2,112
		101- -54110-204-JES -SRO	Sheriff's Department - State Retirement - Jefferson Elementary - School Resource Officer	4,591	4,591	5,566	975
		101- -54110-204-JMS -SRO	Sheriff's Department - State Retirement - Jefferson Middle School - School Resource Officer	4,799	4,799	5,654	855
		101- -54110-204-MHE -SRO	Sheriff's Department - State Retirement - Mt Horeb Elementary School - School Resource Officer	4,581	4,581	5,500	919
		101- -54110-204-MMS -SRO	Sheriff's Department - State Retirement - Maury Middle School - School Resource Officer	4,799	4,799	5,555	756
		101- -54110-204-NME -SRO	Sheriff's Department - State Retirement - New Market Elementary - School Resource Officer	4,581	4,581	5,500	919
		101- -54110-204-PES -SRO	Sheriff's Department - State Retirement - Piedmont Elementary School - School Resource Officer	4,581	4,581	5,533	952

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	54110	101- -54110-204-RSS -SRO	Sheriff's Department - State Retirement - Rush Strong School - School Resource Officer	4,581	4,581	5,533	952
		101- -54110-204-TES -SRO	Sheriff's Department - State Retirement - Talbott Elementary School - School Resource Officer	4,799	4,799	5,533	734
		101- -54110-204-TFO -	Sheriff's Department - State Retirement - TFO	-	-	1,100	1,100
		101- -54110-204-TOC -	Sheriff's Department - State Retirement - TOC West	-	-	4,556	4,556
		101- -54110-204-WPS -SRO	Sheriff's Department - State Retirement - White Pine School - School Resource Officer	4,581	4,581	5,500	919
		101- -54110-206- -	Sheriff's Department - Life Insurance	3,917	3,917	3,509	(408)
		101- -54110-206-175 -SRO	Sheriff's Department - Life Insurance - Adult High School - School Resource Officer	73	73	77	4
		101- -54110-206-DES -SRO	Sheriff's Department - Life Insurance - Dandridge Elementary School - School Resource Officer	73	73	77	4
		101- -54110-206-JA -SRO	Sheriff's Department - Life Insurance - Jefferson Academy - School Resource Officer	73	73	77	4
		101- -54110-206-JCHS -SRO	Sheriff's Department - Life Insurance - Jefferson Co High School - School Resource Officer	146	146	154	8
		101- -54110-206-JES -SRO	Sheriff's Department - Life Insurance - Jefferson Elementary - School Resource Officer	73	73	77	4
		101- -54110-206-JMS -SRO	Sheriff's Department - Life Insurance - Jefferson Middle School - School Resource Officer	73	73	77	4
		101- -54110-206-MHE -SRO	Sheriff's Department - Life Insurance - Mt Horeb Elementary School - School Resource Officer	73	73	77	4
		101- -54110-206-MMS -SRO	Sheriff's Department - Life Insurance - Maury Middle School - School Resource Officer	73	73	77	4
		101- -54110-206-NME -SRO	Sheriff's Department - Life Insurance - New Market Elementary - School Resource Officer	73	73	77	4
		101- -54110-206-PES -SRO	Sheriff's Department - Life Insurance - Piedmont Elementary School - School Resource Officer	73	73	77	4
		101- -54110-206-RSS -SRO	Sheriff's Department - Life Insurance - Rush Strong School - School Resource Officer	73	73	77	4
		101- -54110-206-TES -SRO	Sheriff's Department - Life Insurance - Talbott Elementary School - School Resource Officer	73	73	51	(22)
		101- -54110-206-WPS -SRO	Sheriff's Department - Life Insurance - White Pine School - School Resource Officer	73	73	77	4
		101- -54110-207- -	Sheriff's Department - Medical Insurance	602,735	602,735	522,110	(80,625)
		101- -54110-207-175 -SRO	Sheriff's Department - Medical Insurance - Adult High School - School Resource Officer	16,174	16,174	12,881	(3,293)
		101- -54110-207-DES -SRO	Sheriff's Department - Medical Insurance - Dandridge Elementary School - School Resource Officer	16,174	16,174	10,572	(5,602)
		101- -54110-207-JA -SRO	Sheriff's Department - Medical Insurance - Jefferson Academy - School Resource Officer	16,174	16,174	12,143	(4,031)
		101- -54110-207-JCHS -SRO	Sheriff's Department - Medical Insurance - Jefferson Co High School - School Resource Officer	32,348	32,348	21,143	(11,205)
		101- -54110-207-JES -SRO	Sheriff's Department - Medical Insurance - Jefferson Elementary - School Resource Officer	16,174	16,174	10,572	(5,602)
		101- -54110-207-JMS -SRO	Sheriff's Department - Medical Insurance - Jefferson Middle School - School Resource Officer	16,174	16,174	12,143	(4,031)
		101- -54110-207-MHE -SRO	Sheriff's Department - Medical Insurance - Mt Horeb Elementary School - School Resource Officer	16,174	16,174	10,572	(5,602)
		101- -54110-207-MMS -SRO	Sheriff's Department - Medical Insurance - Maury Middle School - School Resource Officer	16,174	16,174	10,572	(5,602)
		101- -54110-207-NME -SRO	Sheriff's Department - Medical Insurance - New Market Elementary - School Resource Officer	16,174	16,174	-	(16,174)

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	54110	101- -54110-207-PES -SRO	Sheriff's Department - Medical Insurance - Piedmont Elementary School - School Resource Officer	16,174	16,174	10,572	(5,602)
		101- -54110-207-RSS -SRO	Sheriff's Department - Medical Insurance - Rush Strong School - School Resource Officer	16,174	16,174	16,764	590
		101- -54110-207-TES -SRO	Sheriff's Department - Medical Insurance - Talbott Elementary School - School Resource Officer	16,174	16,174	-	(16,174)
		101- -54110-207-WPS -SRO	Sheriff's Department - Medical Insurance - White Pine School - School Resource Officer	16,174	16,174	10,572	(5,602)
	101-	-54110-208- -	Sheriff's Department - Dental Insurance	11,172	11,172	9,337	(1,835)
		101- -54110-208-175 -SRO	Sheriff's Department - Dental Insurance - Adult High School - School Resource Officer	228	228	-	(228)
		101- -54110-208-DES -SRO	Sheriff's Department - Dental Insurance - Dandridge Elementary School - School Resource Officer	228	228	240	12
		101- -54110-208-JA -SRO	Sheriff's Department - Dental Insurance - Jefferson Academy - School Resource Officer	228	228	240	12
		101- -54110-208-JCHS -SRO	Sheriff's Department - Dental Insurance - Jefferson Co High School - School Resource Officer	456	456	-	(456)
		101- -54110-208-JES -SRO	Sheriff's Department - Dental Insurance - Jefferson Elementary - School Resource Officer	228	228	240	12
		101- -54110-208-JMS -SRO	Sheriff's Department - Dental Insurance - Jefferson Middle School - School Resource Officer	228	228	240	12
		101- -54110-208-MHE -SRO	Sheriff's Department - Dental Insurance - Mt Horeb Elementary School - School Resource Officer	228	228	240	12
		101- -54110-208-MMS -SRO	Sheriff's Department - Dental Insurance - Maury Middle School - School Resource Officer	228	228	240	12
		101- -54110-208-NME -SRO	Sheriff's Department - Dental Insurance - New Market Elementary - School Resource Officer	228	228	-	(228)
		101- -54110-208-PES -SRO	Sheriff's Department - Dental Insurance - Piedmont Elementary School - School Resource Officer	228	228	240	12
		101- -54110-208-RSS -SRO	Sheriff's Department - Dental Insurance - Rush Strong School - School Resource Officer	228	228	240	12
		101- -54110-208-TES -SRO	Sheriff's Department - Dental Insurance - Talbott Elementary School - School Resource Officer	228	228	-	(228)
		101- -54110-208-WPS -SRO	Sheriff's Department - Dental Insurance - White Pine School - School Resource Officer	228	228	-	(228)
		101- -54110-210- -	Sheriff's Department - Unemployment Compensation	14,692	14,692	13,293	(1,399)
		101- -54110-210-175 -SRO	Sheriff's Department - Unemployment Compensation - Adult High School - School Resource Officer	170	170	200	30
		101- -54110-210-DES -SRO	Sheriff's Department - Unemployment Compensation - Dandridge Elementary School - School Resource Officer	175	175	200	25
		101- -54110-210-DUI -	Sheriff's Department - Unemployment Compensation - DUI	-	-	128	128
		101- -54110-210-JA -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Academy - School Resource Officer	175	175	206	31
		101- -54110-210-JCHS -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Co High School - School Resource Officer	347	347	407	60
		101- -54110-210-JES -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Elementary - School Resource Officer	175	175	203	28
		101- -54110-210-JMS -SRO	Sheriff's Department - Unemployment Compensation - Jefferson Middle School - School Resource Officer	175	175	206	31
		101- -54110-210-MHE -SRO	Sheriff's Department - Unemployment Compensation - Mt Horeb Elementary School - School Resource Officer	175	175	200	25

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	54110	101- -54110-210-MMS -SRO	Sheriff's Department - Unemployment Compensation - Maury Middle School - School Resource Officer	175	175	202	27
		101- -54110-210-NME -SRO	Sheriff's Department - Unemployment Compensation - New Market Elementary - School Resource Officer	175	175	200	25
		101- -54110-210-PES -SRO	Sheriff's Department - Unemployment Compensation - Piedmont Elementary School - School Resource Officer	175	175	202	27
		101- -54110-210-RSS -SRO	Sheriff's Department - Unemployment Compensation - Rush Strong School - School Resource Officer	175	175	202	27
		101- -54110-210-TES -SRO	Sheriff's Department - Unemployment Compensation - Talbott Elementary School - School Resource Officer	175	175	202	27
		101- -54110-210-TFO -	Sheriff's Department - Unemployment Compensation - TFO	-	-	40	40
		101- -54110-210-TOC -	Sheriff's Department - Unemployment Compensation - TOC West	-	-	166	166
		101- -54110-210-VCIFC-	Sheriff's Department - Unemployment Compensation - Competitive Collaborative Enhancement Grant	184	184	-	(184)
		101- -54110-210-WPS -SRO	Sheriff's Department - Unemployment Compensation - White Pine School - School Resource Officer	116	116	200	84
		101- -54110-212- -	Sheriff's Department - Employer Medicare Liability	53,256	53,256	49,849	(3,407)
		101- -54110-212-175 -SRO	Sheriff's Department - Employer Medicare Liability - Adult High School - School Resource Officer	618	618	750	132
		101- -54110-212-DES -SRO	Sheriff's Department - Employer Medicare Liability - Dandridge Elementary School - School Resource Officer	633	633	750	117
		101- -54110-212-DUI -	Sheriff's Department - Employer Medicare Liability - DUI	-	-	480	480
		101- -54110-212-JA -SRO	Sheriff's Department - Employer Medicare Liability - Jefferson Academy - School Resource Officer	633	633	773	140
		101- -54110-212-JCHS -SRO c		1,252	1,252	1,524	272
		101- -54110-212-JES -SRO	Sheriff's Department - Employer Medicare Liability - Jefferson Elementary - School Resource Officer	635	635	759	124
		101- -54110-212-JMS -SRO	Sheriff's Department - Employer Medicare Liability - Jefferson Middle School - School Resource Officer	663	663	771	108
		101- -54110-212-MHE -SRO	Sheriff's Department - Employer Medicare Liability - Mt Horeb Elementary School - School Resource Officer	633	633	750	117
		101- -54110-212-MMS -SRO	Sheriff's Department - Employer Medicare Liability - Maury Middle School - School Resource Officer	663	663	758	95
		101- -54110-212-NME -SRO	Sheriff's Department - Employer Medicare Liability - New Market Elementary - School Resource Officer	633	633	750	117
		101- -54110-212-PES -SRO	Sheriff's Department - Employer Medicare Liability - Piedmont Elementary School - School Resource Officer	633	633	755	122
		101- -54110-212-RSS -SRO	Sheriff's Department - Employer Medicare Liability - Rush Strong School - School Resource Officer	633	633	755	122
		101- -54110-212-TES -SRO	Sheriff's Department - Employer Medicare Liability - Talbott Elementary School - School Resource Officer	663	663	755	92
		101- -54110-212-TFO -	Sheriff's Department - Employer Medicare Liability - TFO	-	-	150	150
		101- -54110-212-TOC -	Sheriff's Department - Employer Medicare Liability - TOC West	-	-	622	622
		101- -54110-212-VCIFC-	Sheriff's Department - Employer Medicare Liability - Competitive Collaborative Enhancement Grant	890	890	-	(890)

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
54110	101-	-54110-212-WPS -SRO	Sheriff's Department - Employer Medicare Liability - White Pine School - School Resource Officer	653	653	750	97
	101-	-54110-299- -	Sheriff's Department - Other Fringe Benefits	82,435	82,435	110,925	28,490
	101-	-54110-307- -	Sheriff's Department - Communication	60,000	60,000	60,000	-
	101-	-54110-317- -	Sheriff's Department - Data Processing Services	1,000	1,000	1,000	-
	101-	-54110-320- -	Sheriff's Department - Dues And Memberships	3,500	3,500	3,500	-
	101-	-54110-334- -	Sheriff's Department - Maintenance Agreements	30,170	30,170	30,170	-
	101-	-54110-336- -	Sheriff's Department - Maintenance And Repair Services-Equipment	14,000	4,000	14,000	-
	101-	-54110-338- -	Sheriff's Department - Maintenance And Repair Services-Vehicles	34,377	72,391	34,000	(377)
	101-	-54110-348- -	Sheriff's Department - Postal Charges	2,700	2,700	2,700	-
	101-	-54110-350-VCIFC-	Sheriff's Department - Internet Connectivity - Competitive Collaborative Enhancement Grant	-	5,760	-	-
	101-	-54110-351-VCIFC-	Sheriff's Department - Rentals - Competitive Collaborative Enhancement Grant	63,420	63,420	-	(63,420)
	101-	-54110-355- -	Sheriff's Department - Travel	19,469	100	19,469	-
	101-	-54110-355-VCIFC-	Sheriff's Department - Travel - Competitive Collaborative Enhancement Grant	122,866	122,866	-	(122,866)
	101-	-54110-356- -	Sheriff's Department - Tuition	13,645	13,645	13,645	-
	101-	-54110-399- -	Sheriff's Department - Other Contracted Services	76,419	101,419	76,419	-
	101-	-54110-425- -	Sheriff's Department - Gasoline	260,000	260,000	260,000	-
	101-	-54110-429- -	Sheriff's Department - Instructional Supplies	3,000	3,000	3,000	-
	101-	-54110-435- -	Sheriff's Department - Office Supplies	13,000	8,000	13,000	-
	101-	-54110-435-DUI -	Sheriff's Department - Office Supplies - DUI Grant - Overtime	-	15,000	-	-
	101-	-54110-435-VCIF -	Sheriff's Department - Office Supplies - Violent Crime Intervention Fund Grant	14,949	17,183	-	(14,949)
	101-	-54110-435-VCIFC-	Sheriff's Department - Office Supplies - Competitive Collaborative Enhancement Grant	3,682	3,682	-	(3,682)
	101-	-54110-451- -	Sheriff's Department - Uniforms	37,000	32,000	37,000	-
	101-	-54110-471- -	Sheriff's Department - Software	42,156	44,156	42,156	-
	101-	-54110-471-VCIF -	Sheriff's Department - Software - Violent Crime Intervention Fund Grant	5,972	6,555	-	(5,972)
	101-	-54110-506- -	Sheriff's Department - Liability Insurance	112,853	112,853	112,853	-
	101-	-54110-511- -	Sheriff's Department - Vehicle And Equipment Insurance	33,358	88,886	33,358	-
	101-	-54110-513- -	Sheriff's Department - Workman's Compensation Insurance	118,806	63,278	118,806	-
	101-	-54110-524- -	Sheriff's Department - Staff Development	-	19,369	-	-
	101-	-54110-599- -	Sheriff's Department - Other Charges	7,494	28,494	7,494	-
	101-	-54110-599-MHPT -	Sheriff's Department - Other Charges - Mental Health Prisoner Transport	-	75,542	67,653	67,653
	101-	-54110-599-VCIFC-	Sheriff's Department - Other Charges - Competitive Collaborative Enhancement Grant	225,031	219,271	-	(225,031)
	101-	-54110-709- -	Sheriff's Department - Data Processing Equipment	21,561	19,561	21,561	-
	101-	-54110-790- -	Sheriff's Department - Other Equipment	111,682	111,682	105,106	(6,576)
	101-	-54110-790-175 -SRO	Sheriff's Department - Other Equipment - Adult High School - School Resource Officer	8,397	8,397	4,000	(4,397)
	101-	-54110-790-AMMO -	Sheriff's Department - Other Equipment - Sheriff Department Ammunition Funds	-	7,855	-	-
	101-	-54110-790-DES -SRO	Sheriff's Department - Other Equipment - Dandridge Elementary School - School Resource Officer	6,793	6,793	4,000	(2,793)
	101-	-54110-790-ETNHC-	Sheriff's Department - Other Equipment - East Tennessee Health Care Fund	-	890	-	-
	101-	-54110-790-JA -SRO	Sheriff's Department - Other Equipment - Jefferson Academy - School Resource Officer	6,800	6,800	4,000	(2,800)
	101-	-54110-790-JCHS -SRO	Sheriff's Department - Other Equipment - Jefferson Co High School - School Resource Officer	7,355	7,355	4,000	(3,355)
	101-	-54110-790-JES -SRO	Sheriff's Department - Other Equipment - Jefferson Elementary - School Resource Officer	6,682	6,682	4,000	(2,682)

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	54110	101- -54110-790-JMS -SRO	Sheriff's Department - Other Equipment - Jefferson Middle School - School Resource Officer	4,344	4,344	4,000	(344)
		101- -54110-790-MHE -SRO	Sheriff's Department - Other Equipment - Mt Horeb Elementary School - School Resource Officer	6,784	6,784	4,000	(2,784)
		101- -54110-790-MMS -SRO	Sheriff's Department - Other Equipment - Maury Middle School - School Resource Officer	4,344	4,344	4,000	(344)
		101- -54110-790-NME -SRO	Sheriff's Department - Other Equipment - New Market Elementary - School Resource Officer	6,792	6,792	4,000	(2,792)
		101- -54110-790-PES -SRO	Sheriff's Department - Other Equipment - Piedmont Elementary School - School Resource Officer	6,792	6,792	4,000	(2,792)
		101- -54110-790-RSS -SRO	Sheriff's Department - Other Equipment - Rush Strong School - School Resource Officer	6,784	6,784	4,000	(2,784)
		101- -54110-790-TES -SRO	Sheriff's Department - Other Equipment - Talbott Elementary School - School Resource Officer	4,344	4,344	4,000	(344)
		101- -54110-790-VCIF -	Sheriff's Department - Other Equipment - Violent Crime Intervention Fund Grant	15,000	12,183	-	(15,000)
		101- -54110-790-VESTS-	Sheriff's Department - Other Equipment - Bulletproof Vest Partnership Grant Act	-	13,152	6,576	6,576
		101- -54110-790-WPS -SRO	Sheriff's Department - Other Equipment - White Pine School - School Resource Officer	6,860	6,860	4,000	(2,860)
	54110	Total		6,879,721	7,079,174	6,585,229	(294,492)
	54140						
		101- -54140-169- -	Wheel Tax Officer - Part-Time Personnel	16,940	16,940	17,364	424
		101- -54140-201- -	Wheel Tax Officer - Social Security	1,051	1,051	1,086	35
		101- -54140-210- -	Wheel Tax Officer - Unemployment Compensation	68	68	70	2
		101- -54140-212- -	Wheel Tax Officer - Employer Medicare Liability	246	246	261	15
		101- -54140-355- -	Wheel Tax Officer - Travel	100	100	100	-
		101- -54140-435- -	Wheel Tax Officer - Office Supplies	850	850	850	-
		101- -54140-719- -	Wheel Tax Officer - Office Equipment	1,400	1,400	1,400	-
	54140	Total		20,655	20,655	21,131	476
	54160						
		101- -54160-309- -	Administration Of The Sexual Offender Rg - Contracts With Government Agencies	5,000	5,000	5,000	-
		101- -54160-790- -	Administration Of The Sexual Offender Rg - Other Equipment	10,000	10,000	10,000	-
	54160	Total		15,000	15,000	15,000	-
	54210						
		101- -54210-160- -	Jail - Guards	1,497,742	1,497,742	1,717,847	220,105
		101- -54210-165- -	Jail - Cafeteria Personnel	75,130	75,130	82,132	7,002
		101- -54210-186- -	Jail - Longevity Pay	18,600	18,600	17,800	(800)
		101- -54210-187- -	Jail - Overtime Pay	-	14,000	5,000	5,000
		101- -54210-196- -	Jail - In-Service Training	7,431	7,431	7,400	(31)
		101- -54210-201- -	Jail - Social Security	99,132	99,132	119,773	20,641
		101- -54210-204- -	Jail - State Retirement	160,787	160,787	210,800	50,013
		101- -54210-206- -	Jail - Life Insurance	2,709	2,709	2,921	212
		101- -54210-207- -	Jail - Medical Insurance	431,627	431,627	503,417	71,790
		101- -54210-208- -	Jail - Dental Insurance	7,524	7,524	8,379	855
		101- -54210-210- -	Jail - Unemployment Compensation	6,322	6,322	7,666	1,344
		101- -54210-212- -	Jail - Employer Medicare Liability	22,915	22,915	28,746	5,831
		101- -54210-299- -	Jail - Other Fringe Benefits	67,104	67,104	86,184	19,080
		101- -54210-340- -	Jail - Medical And Dental Services	150,000	225,000	185,000	35,000
		101- -54210-399- -	Jail - Other Contracted Services	322,368	322,368	444,000	121,632
		101- -54210-410- -	Jail - Custodial Supplies	40,000	40,000	40,000	-
		101- -54210-415- -	Jail - Electricity	162,225	162,225	170,336	8,111
		101- -54210-422- -	Jail - Food Supplies	324,510	324,510	324,510	-
		101- -54210-434- -	Jail - Natural Gas	45,423	45,423	47,694	2,271
		101- -54210-451- -	Jail - Uniforms	10,000	10,000	10,000	-
		101- -54210-454- -	Jail - Water And Sewer	61,593	61,593	72,298	10,705
		101- -54210-502- -	Jail - Building And Contents Insurance	82,718	82,718	82,718	-
		101- -54210-599- -	Jail - Other Charges	14,994	17,494	14,994	-
		101- -54210-790- -	Jail - Other Equipment	44,075	41,575	45,000	925

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	54210	101- -54210-790-TCI -	Jail - Other Equipment - Jail - Training Equipment Grant	-	-	14,000	14,000
	54210 Total			3,654,929	3,743,929	4,248,615	593,686
	54220						
		101- -54220-415- -	Workhouse - Electricity	22,440	22,440	-	(22,440)
		101- -54220-415-COCKE-	Workhouse - Electricity - Emergency Cocke CO Inmates	-	-	25,200	25,200
		101- -54220-434- -	Workhouse - Natural Gas	2,500	2,500	-	(2,500)
		101- -54220-434-COCKE-	Workhouse - Natural Gas - Emergency Cocke CO Inmates	-	-	18,000	18,000
		101- -54220-454- -	Workhouse - Water And Sewer	2,300	2,300	-	(2,300)
		101- -54220-454-COCKE-	Workhouse - Water And Sewer - Emergency Cocke CO Inmates	-	-	36,000	36,000
	54220 Total			27,240	27,240	79,200	51,960
	54410						
		101- -54410-103- -	Civil Defense - Assistant(s)	68,019	68,019	69,720	1,701
		101- -54410-105- -	Civil Defense - Supervisor/Director	8,360	8,360	8,569	209
		101- -54410-186- -	Civil Defense - Longevity Pay	1,500	1,500	1,500	-
		101- -54410-187- -	Civil Defense - Overtime Pay	500	3,000	2,500	2,000
		101- -54410-189- -	Civil Defense - Other Salaries & Wages	3,096	3,096	1,500	(1,596)
		101- -54410-196- -	Civil Defense - In-Service Training	413	413	413	-
		101- -54410-201- -	Civil Defense - Social Security	5,077	5,077	5,556	479
		101- -54410-204- -	Civil Defense - State Retirement	8,129	8,129	9,779	1,650
		101- -54410-206- -	Civil Defense - Life Insurance	74	74	77	3
		101- -54410-207- -	Civil Defense - Medical Insurance	9,578	9,578	9,728	150
		101- -54410-208- -	Civil Defense - Dental Insurance	228	228	240	12
		101- -54410-210- -	Civil Defense - Unemployment Compensation	322	322	356	34
		101- -54410-212- -	Civil Defense - Employer Medicare Liability	1,166	1,166	1,334	168
		101- -54410-299- -	Civil Defense - Other Fringe Benefits	3,600	3,600	4,692	1,092
		101- -54410-307- -	Civil Defense - Communication	1,000	1,000	2,000	1,000
		101- -54410-356- -	Civil Defense - Tuition	500	500	-	(500)
		101- -54410-412- -	Civil Defense - Diesel Fuel	1,000	1,000	1,000	-
		101- -54410-435- -	Civil Defense - Office Supplies	500	500	1,000	500
		101- -54410-451- -	Civil Defense - Uniforms	400	400	400	-
		101- -54410-499- -	Civil Defense - Other Supplies And Materials	500	500	-	(500)
		101- -54410-524- -	Civil Defense - Staff Development	500	500	500	-
		101- -54410-599- -	Civil Defense - Other Charges	500	500	-	(500)
	54410 Total			114,962	117,462	120,864	5,902
	54510						
		101- -54510-105- -	Building Inspection - Supervisor/Director	61,771	61,771	63,315	1,544
		101- -54510-162- -	Building Inspection - Clerical Personnel	36,483	36,483	37,395	912
		101- -54510-186- -	Building Inspection - Longevity Pay	1,600	1,600	1,800	200
		101- -54510-201- -	Building Inspection - Social Security	6,191	6,191	6,407	216
		101- -54510-204- -	Building Inspection - State Retirement	9,997	9,997	11,276	1,279
		101- -54510-206- -	Building Inspection - Life Insurance	121	121	116	(5)
		101- -54510-207- -	Building Inspection - Medical Insurance	20,816	20,816	21,143	327
		101- -54510-208- -	Building Inspection - Dental Insurance	456	456	479	23
		101- -54510-210- -	Building Inspection - Unemployment Compensation	394	394	411	17
		101- -54510-212- -	Building Inspection - Employer Medicare Liability	1,425	1,425	1,538	113
		101- -54510-307- -	Building Inspection - Communication	1,200	1,200	700	(500)
		101- -54510-320- -	Building Inspection - Dues And Memberships	500	500	500	-
		101- -54510-349- -	Building Inspection - Printing, Stationery And Forms	500	1,500	1,000	500
		101- -54510-425- -	Building Inspection - Gasoline	4,300	4,300	4,300	-
		101- -54510-429- -	Building Inspection - Instructional Supplies	1,500	500	1,500	-
		101- -54510-435- -	Building Inspection - Office Supplies	1,800	1,800	1,800	-
		101- -54510-509- -	Building Inspection - Refunds	5,000	5,000	5,000	-
		101- -54510-524- -	Building Inspection - Staff Development	600	600	600	-
		101- -54510-599- -	Building Inspection - Other Charges	100	100	100	-
		101- -54510-709- -	Building Inspection - Data Processing Equipment	900	900	900	-
	54510 Total			155,654	155,654	160,280	4,626
	54610						
		101- -54610-341- -	Coroner / Medical Examiner - Pauper Burials	-	-	3,600	3,600

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	54610	101- -54610-399-ATPSY-	County Coroner/Medical Examiner - Other Contracted Services - Autopsies	-	-	78,000	78,000
		101- -54610-399-MEDEx-	County Coroner/Medical Examiner - Other Contracted Services	-	-	35,000	35,000
	54610 Total			-	-	116,600	116,600
	54710						
		101- -54710-790- -	Public Safety Grants Program - Other Equipment	36,000	36,000	32,000	(4,000)
	54710 Total			36,000	36,000	32,000	(4,000)
	54900						
		101- -54900-316- -	Other Public Safety - Contributions	979,295	979,295	1,028,742	49,447
	54900 Total			979,295	979,295	1,028,742	49,447
	55110						
		101- -55110-162- -	Local Health Center - Clerical Personnel	220,355	229,092	197,317	(23,038)
		101- -55110-186- -	Local Health Center - Longevity Pay	1,500	1,500	2,900	1,400
		101- -55110-188- -	Local Health Center - Bonus Payments	-	3,830	-	-
		101- -55110-201- -	Local Health Center - Social Security	13,755	14,534	12,514	(1,241)
		101- -55110-204- -	Local Health Center - State Retirement	22,420	22,960	22,024	(396)
		101- -55110-206- -	Local Health Center - Life Insurance	440	440	385	(55)
		101- -55110-207- -	Local Health Center - Medical Insurance	62,694	62,694	48,296	(14,398)
		101- -55110-208- -	Local Health Center - Dental Insurance	1,368	1,368	1,197	(171)
		101- -55110-210- -	Local Health Center - Unemployment Compensation	882	932	801	(81)
		101- -55110-212- -	Local Health Center - Employer Medicare Liability	3,196	3,267	3,004	(192)
		101- -55110-307- -	Local Health Center - Communication	12,000	12,000	6,000	(6,000)
		101- -55110-309- -	Local Health Center - Contracts With Government Agencies	35,580	35,580	35,580	-
		101- -55110-355- -	Local Health Center - Travel	4,500	4,500	12,000	7,500
		101- -55110-429- -	Local Health Center - Instructional Supplies	6,670	6,670	6,670	-
		101- -55110-452- -	Local Health Center - Utilities	23,500	23,500	24,353	853
		101- -55110-513- -	Local Health Center - Workman's Compensation Insurance	800	800	864	64
		101- -55110-524- -	Local Health Center - Staff Development	1,100	1,100	1,100	-
		101- -55110-599- -	Local Health Center - Other Charges	4,096	4,096	4,096	-
		101- -55110-599-FAIR -	Local Health Center - Other Charges - FAMILY FUN FAIR	-	1,000	-	-
	55110 Total			414,856	429,863	379,101	(35,755)
	55120						
		101- -55120-186- -	Rabies And Animal Control - Longevity Pay	1,500	1,500	-	(1,500)
		101- -55120-187- -	Rabies And Animal Control - Overtime Pay	-	500	-	-
		101- -55120-189- -	Rabies And Animal Control - Other Salaries & Wages	70,576	70,576	78,466	7,890
		101- -55120-196- -	Rabies And Animal Control - In-Service Training	2,064	2,064	2,000	(64)
		101- -55120-201- -	Rabies And Animal Control - Social Security	4,597	4,597	5,219	622
		101- -55120-204- -	Rabies And Animal Control - State Retirement	7,391	7,391	9,186	1,795
		101- -55120-206- -	Rabies And Animal Control - Life Insurance	147	147	154	7
		101- -55120-207- -	Rabies And Animal Control - Medical Insurance	27,324	27,324	47,041	19,717
		101- -55120-208- -	Rabies And Animal Control - Dental Insurance	456	456	479	23
		101- -55120-210- -	Rabies And Animal Control - Unemployment Compensation	291	291	406	115
		101- -55120-212- -	Rabies And Animal Control - Employer Medicare Liability	1,054	1,054	1,253	199
		101- -55120-299- -	Rabies And Animal Control - Other Fringe Benefits	3,414	3,414	3,037	(377)
		101- -55120-307- -	Rabies And Animal Control - Communication	2,000	2,000	2,000	-
		101- -55120-425- -	Rabies And Animal Control - Gasoline	14,000	14,000	14,000	-
		101- -55120-451- -	Rabies And Animal Control - Uniforms	1,500	1,500	1,500	-
		101- -55120-511- -	Rabies And Animal Control - Vehicle And Equipment Insurance	324	324	324	-
		101- -55120-513- -	Rabies And Animal Control - Workman's Compensation Insurance	1,303	1,303	1,303	-
		101- -55120-790- -	Rabies And Animal Control - Other Equipment	5,000	5,000	2,500	(2,500)
	55120 Total			142,941	143,441	168,868	25,927

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
I	55130						
		101- -55130-103- -	Ambulance/Emergency Medical Services - Assistant(s)	287,557	287,557	294,746	7,189
		101- -55130-105- -	Ambulance/Emergency Medical Services - Supervisor/Director	80,347	80,347	82,355	2,008
		101- -55130-131- -	Ambulance/Emergency Medical Services - Medical Personnel	3,000	3,000	3,000	-
		101- -55130-162- -	Ambulance/Emergency Medical Services - Clerical Personnel	141,302	141,302	152,713	11,411
		101- -55130-164- -	Ambulance/Emergency Medical Services - Attendants	2,326,630	2,326,630	2,337,591	10,961
		101- -55130-169- -	Ambulance/Emergency Medical Services - Part-Time Personnel	278,640	278,640	285,606	6,966
		101- -55130-186- -	Ambulance/Emergency Medical Services - Longevity Pay	38,800	38,800	38,100	(700)
		101- -55130-187- -	Ambulance/Emergency Medical Services - Overtime Pay	654,288	654,288	670,645	16,357
		101- -55130-189- -	Ambulance/Emergency Medical Services - Other Salaries & Wages	29,827	29,827	30,573	746
		101- -55130-196- -	Ambulance/Emergency Medical Services - In-Service Training	2,400	2,400	2,400	-
		101- -55130-196-EMSST-	Ambulance/Emergency Medical Services - In-Service Training - EMS Training Stipend	-	-	43,200	43,200
		101- -55130-201- -	Ambulance/Emergency Medical Services - Social Security	238,253	238,253	255,308	17,055
		101- -55130-201-EMSST-	Ambulance/Emergency Medical Services - Social Sec	-	-	2,700	2,700
		101- -55130-204- -	Ambulance/Emergency Medical Services - State Retirement	358,702	358,702	417,925	59,223
		101- -55130-204-EMSST-	Ambulance/Emergency Medical Services - State Reti	-	-	4,752	4,752
		101- -55130-206- -	Ambulance/Emergency Medical Services - Life Insurance	4,221	4,221	4,382	161
		101- -55130-207- -	Ambulance/Emergency Medical Services - Medical Insurance	692,475	692,475	689,297	(3,178)
		101- -55130-208- -	Ambulance/Emergency Medical Services - Dental Insurance	11,172	11,172	11,492	320
		101- -55130-210- -	Ambulance/Emergency Medical Services - Unemployment Compensation	15,216	15,216	16,340	1,124
		101- -55130-210-EMSST-	Ambulance/Emergency Medical Services - Unemploy	-	-	173	173
		101- -55130-212- -	Ambulance/Emergency Medical Services - Employer Medicare Liability	55,158	55,158	61,274	6,116
		101- -55130-212-EMSST-	Ambulance/Emergency Medical Services - Medicare	-	-	648	648
		101- -55130-299- -	Ambulance/Emergency Medical Services - Other Fringe Benefits	175,000	175,000	187,196	12,196
		101- -55130-307- -	Ambulance/Emergency Medical Services - Communication	39,000	39,000	39,000	-
		101- -55130-317- -	Ambulance/Emergency Medical Services - Data Processing Services	25,000	25,000	25,000	-
		101- -55130-329- -	Ambulance/Emergency Medical Services - Laundry Services	-	40,000	40,000	40,000
		101- -55130-334- -	Ambulance/Emergency Medical Services - Maintenance Agreements	40,000	40,000	40,000	-
		101- -55130-336- -	Ambulance/Emergency Medical Services - Maintenance And Repair Services-Equipment	40,000	40,000	40,000	-
		101- -55130-338- -	Ambulance Service - Maintenance And Repair Services-Vehicles	-	500	-	-
		101- -55130-348- -	Ambulance/Emergency Medical Services - Postal Charges	10,000	10,000	10,000	-
		101- -55130-349- -	Ambulance/Emergency Medical Services - Printing, Stationery And Forms	-	-	3,000	3,000
		101- -55130-356- -	Ambulance/Emergency Medical Services - Tuition	6,000	6,000	6,000	-
		101- -55130-399- -	Ambulance Service - Other Contracted Services	80,000	80,000	150,000	70,000
		101- -55130-410- -	Ambulance/Emergency Medical Services - Custodial Supplies	-	-	4,000	4,000
		101- -55130-412- -	Ambulance/Emergency Medical Services - Diesel Fuel	170,000	170,000	170,000	-
		101- -55130-413- -	Ambulance/Emergency Medical Services - Drugs And Medical Supplies	260,000	260,000	240,000	(20,000)
		101- -55130-413-OPIOD-	Ambulance Service - Drugs And Medical Supplies - TN OPIOD Fund	-	10,000	-	-

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	55130	101- -55130-435- -	Ambulance/Emergency Medical Services - Office Supplies	12,000	12,000	9,000	(3,000)
		101- -55130-451- -	Ambulance/Emergency Medical Services - Uniforms	35,000	35,000	35,000	-
		101- -55130-499- -	Ambulance/Emergency Medical Services - Other Supplies And Materials	10,000	10,000	6,000	(4,000)
		101- -55130-502- -	Ambulance/Emergency Medical Services - Building And Contents Insurance	11,873	11,873	13,000	1,127
		101- -55130-506- -	Ambulance/Emergency Medical Services - Liability Insurance	31,163	31,163	33,723	2,560
		101- -55130-509- -	Ambulance/Emergency Medical Services - Refunds	25,000	25,000	25,000	-
		101- -55130-511- -	Ambulance/Emergency Medical Services - Vehicle And Equipment Insurance	44,932	44,932	50,500	5,568
		101- -55130-513- -	Ambulance/Emergency Medical Services - Workman's Compensation Insurance	142,666	142,666	154,166	11,500
		101- -55130-524- -	Ambulance Service - Staff Development	3,000	3,000	3,000	-
		101- -55130-599- -	Ambulance/Emergency Medical Services - Other Charges	10,000	10,000	10,000	-
		101- -55130-709- -	Ambulance/Emergency Medical Services - Data Processing Equipment	15,000	15,000	15,000	-
		101- -55130-711- -	Ambulance/Emergency Medical Services - Furniture And Fixtures	5,000	5,000	5,000	-
		101- -55130-718- -	Ambulance/Emergency Medical Services - Motor Vehicles	-	24,000	-	-
		101- -55130-790- -	Ambulance/Emergency Medical Services - Other Equipment	-	-	120,000	120,000
	55130 Total			6,408,622	6,483,122	6,838,805	430,183
	55720						
		101- -55720-160- -	Sanitation Education/Information - Guards	44,562	44,562	45,676	1,114
		101- -55720-186- -	Sanitation Education/Information - Longevity Pay	1,500	1,500	1,500	-
		101- -55720-201- -	Sanitation Education/Information - Social Security	2,856	2,856	2,949	93
		101- -55720-204- -	Sanitation Education/Information - State Retirement	4,534	4,534	5,190	656
		101- -55720-206- -	Sanitation Education/Information - Life Insurance	74	74	51	(23)
		101- -55720-207- -	Sanitation Education/Information - Medical Insurance	10,408	10,408	10,572	164
		101- -55720-208- -	Sanitation Education/Information - Dental Insurance	228	228	240	12
		101- -55720-210- -	Sanitation Education/Information - Unemployment Compensation	179	179	189	10
		101- -55720-212- -	Sanitation Education/Information - Employer Medicare Liability	647	647	708	61
		101- -55720-307- -	Sanitation Education/Information - Communication	450	450	450	-
		101- -55720-425- -	Sanitation Education/Information - Gasoline	7,005	7,005	6,974	(31)
		101- -55720-429- -	Sanitation Education/Information - Instructional Supplies	13,000	13,000	13,000	-
		101- -55720-499- -	Sanitation Education/Information - Other Supplies And Materials	395	395	395	-
		101- -55720-511- -	Sanitation Education/Information - Vehicle And Equipment Insurance	209	209	240	31
		101- -55720-718- -	Sanitation Education/Information - Motor Vehicles	-	30,129	-	-
	55720 Total			86,047	116,176	88,134	2,087
	55900						
		101- -55900-105- -	Dept. Of Environment - Supervisor/Director	66,739	66,739	63,408	(3,331)
		101- -55900-186- -	Dept. Of Environment - Longevity Pay	3,000	3,000	3,000	-
		101- -55900-189- -	Dept. Of Environment - Other Salaries & Wages	78,301	78,301	85,259	6,958
		101- -55900-201- -	Dept. Of Environment - Social Security	9,179	9,179	9,480	301
		101- -55900-204- -	Dept. Of Environment - State Retirement	14,757	14,757	16,684	1,927
		101- -55900-206- -	Dept. Of Environment - Life Insurance	158	158	166	8
		101- -55900-207- -	Dept. Of Environment - Medical Insurance	27,481	27,481	21,143	(6,338)
		101- -55900-208- -	Dept. Of Environment - Dental Insurance	684	684	719	35

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	55900	101- -55900-210- -	Dept. Of Environment - Unemployment Compensation	581	581	607	26
		101- -55900-212- -	Dept. Of Environment - Employer Medicare Liability	2,104	2,104	2,275	171
		101- -55900-307- -	Dept. Of Environment - Communication	1,000	1,000	600	(400)
		101- -55900-348- -	Dept. Of Environment - Postal Charges	200	200	200	-
		101- -55900-355- -	Dept. Of Environment - Travel	200	200	200	-
		101- -55900-425- -	Dept. Of Environment - Gasoline	5,000	5,000	6,000	1,000
		101- -55900-435- -	Dept. Of Environment - Office Supplies	1,000	1,000	1,000	-
		101- -55900-468- -	Dept. Of Environment - Chemicals	900	900	700	(200)
		101- -55900-509- -	Dept. Of Environment - Refunds	1,000	1,000	1,000	-
		101- -55900-524- -	Dept. Of Environment - Staff Development	1,800	1,800	1,800	-
		101- -55900-719- -	Dept. Of Environment - Office Equipment	500	500	100	(400)
		101- -55900-790- -	Dept. Of Environment - Other Equipment	500	500	500	-
	55900 Total			215,084	215,084	214,841	(243)
	56300						
		101- -56300-103- -	Senior Citizens Assistance - Assistant(s)	117,029	117,029	119,955	2,926
		101- -56300-105- -	Senior Citizens Assistance - Supervisor/Director	43,474	43,474	44,561	1,087
		101- -56300-140- -	Senior Citizens Assistance - Salary Supplements	6,300	6,300	1,200	(5,100)
		101- -56300-186- -	Senior Citizens Assistance - Longevity Pay	2,100	2,100	1,000	(1,100)
		101- -56300-201- -	Senior Citizens Assistance - Social Security	10,472	10,472	10,420	(52)
		101- -56300-204- -	Senior Citizens Assistance - State Retirement	16,992	16,992	18,339	1,347
		101- -56300-206- -	Senior Citizens Assistance - Life Insurance	366	366	423	57
		101- -56300-207- -	Senior Citizens Assistance - Medical Insurance	52,039	52,039	52,858	819
		101- -56300-208- -	Senior Citizens Assistance - Dental Insurance	684	684	958	274
		101- -56300-210- -	Senior Citizens Assistance - Unemployment Compensation	668	668	667	(1)
		101- -56300-212- -	Senior Citizens Assistance - Employer Medicare Liability	2,419	2,419	2,501	82
		101- -56300-302- -	Senior Citizens Assistance - Advertising	-	-	600	600
		101- -56300-307- -	Senior Citizens Assistance - Communication	2,200	2,200	1,400	(800)
		101- -56300-334- -	Senior Citizens Assistance - Maintenance Agreements	656	656	1,000	344
		101- -56300-355- -	Senior Citizens Assistance - Travel	3,000	-	100	(2,900)
		101- -56300-425- -	Senior Citizens Assistance - Gasoline	2,000	4,700	2,000	-
		101- -56300-435- -	Senior Citizens Assistance - Office Supplies	400	400	400	-
		101- -56300-511- -	Senior Citizens Assistance - Vehicle And Equipment Insurance	1,675	1,675	1,843	168
		101- -56300-524- -	Senior Citizens Assistance - Staff Development	-	300	1,800	1,800
		101- -56300-599- -	Senior Citizens Assistance - Other Charges	300	300	400	100
		101- -56300-599-OOA -	Senior Citizens Assistance - Other Charges - Office On Aging	-	51,232	-	-
		101- -56300-719- -	Senior Citizens Assistance - Office Equipment	1,000	1,000	1,000	-
	56300 Total			263,774	315,006	263,425	(349)
	56500						
		101- -56500-105-DA -	Libraries - Supervisor/Director - Dandridge Library	39,454	39,454	40,441	987
		101- -56500-105-JC -	Libraries - Supervisor/Director - J efferon City Library	49,178	49,178	50,408	1,230
		101- -56500-105-SP -	Libraries - Supervisor/Director - Strawberry Plains Library	40,055	40,055	41,057	1,002
		101- -56500-105-WP -	Libraries - Supervisor/Director - White Pine Library	39,304	39,304	40,287	983
		101- -56500-129-DA -	Libraries - Librarians - Dandridge Library	26,339	26,339	31,859	5,520
		101- -56500-129-JC -	Libraries - Librarians - J efferon City Library	80,733	80,733	95,619	14,886
		101- -56500-129-WP -	Libraries - Librarians - White Pine Library	29,172	29,172	31,930	2,758
		101- -56500-169-DA -	Libraries - Part-Time Personnel - Dandridge Library	26,953	26,953	37,273	10,320
		101- -56500-169-JC -	Libraries - Part-Time Personnel - J efferon City Library	24,167	24,167	26,258	2,091
		101- -56500-169-SP -	Libraries - Part-Time Personnel - Strawberry Plains Library	32,264	32,264	34,558	2,294
		101- -56500-169-WP -	Libraries - Part-Time Personnel - White Pine Library	20,056	20,056	22,044	1,988
		101- -56500-186-DA -	Libraries - Longevity Pay - Dandridge Library	1,600	1,600	1,800	200

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	56500	101- -56500-186-JC -	Libraries - Longevity Pay - J efferson City Library	700	700	800	100
		101- -56500-186-SP -	Libraries - Longevity Pay - Strawberry Plains Library	1,500	1,500	1,500	-
		101- -56500-186-WP -	Libraries - Longevity Pay - White Pine Library	1,900	1,900	2,100	200
		101- -56500-201-DA -	Libraries - Social Security - Dandridge Library	5,850	5,850	6,451	601
		101- -56500-201-JC -	Libraries - Social Security - J efferson City Library	9,597	9,597	10,818	1,221
		101- -56500-201-SP -	Libraries - Social Security - Strawberry Plains Library	4,577	4,577	4,820	243
		101- -56500-201-WP -	Libraries - Social Security - White Pine Library	5,607	5,607	6,023	416
		101- -56500-204-DA -	Libraries - State Retirement - Dandridge Library	6,694	6,694	8,151	1,457
		101- -56500-204-JC -	Libraries - State Retirement - J efferson on City Library	13,218	13,218	16,151	2,933
		101- -56500-204-SP -	Libraries - State Retirement - Strawberry Plains Library	4,076	4,076	4,682	606
		101- -56500-204-WP -	Libraries - State Retirement - White Pine Library	6,967	6,967	8,175	1,208
		101- -56500-206-DA -	Libraries - Life Insurance - Dandridge Library	147	147	154	7
		101- -56500-206-JC -	Libraries - Life Insurance - J efferson City Library	293	293	308	15
		101- -56500-206-SP -	Libraries - Life Insurance - Strawberry Plains Library	74	74	77	3
		101- -56500-206-WP -	Libraries - Life Insurance - White Pine Library	147	147	127	(20)
		101- -56500-207-DA -	Libraries - Medical Insurance - Dandridge Library	20,816	20,816	20,434	(382)
		101- -56500-207-JC -	Libraries - Medical Insurance - J efferson City Library	41,631	41,631	42,286	655
		101- -56500-207-SP -	Libraries - Medical Insurance - Strawberry Plains Library	16,497	16,497	16,764	267
		101- -56500-207-WP -	Libraries - Medical Insurance - White Pine Library	23,399	23,399	23,769	370
		101- -56500-208-DA -	Libraries - Dental Insurance - Dandridge Library	456	456	479	23
		101- -56500-208-JC -	Libraries - Dental Insurance - J efferson on City Library	684	684	479	(205)
		101- -56500-208-WP -	Libraries - Dental Insurance - White Pine Library	456	456	479	23
		101- -56500-210-DA -	Libraries - Unemployment Compensation - Dandridge Library	371	371	413	42
		101- -56500-210-JC -	Libraries - Unemployment Compensation - J efferson on City Library	617	617	693	76
		101- -56500-210-SP -	Libraries - Unemployment Compensation - Strawberry Plains Library	290	290	309	19
		101- -56500-210-WP -	Libraries - Unemployment Compensation - White Pine Library	355	355	386	31
		101- -56500-212-DA -	Libraries - Employer Medicare Liability - Dandridge Library	1,345	1,345	1,549	204
		101- -56500-212-JC -	Libraries - Employer Medicare Liability - J efferson City Library	2,235	2,235	2,597	362
		101- -56500-212-SP -	Libraries - Employer Medicare Liability - Strawberry Plains Library	1,049	1,049	1,157	108
		101- -56500-212-WP -	Libraries - Employer Medicare Liability - White Pine Library	1,284	1,284	1,446	162
		101- -56500-307-DA -	Libraries - Communication - Dandridge Library	3,600	4,080	4,080	480
		101- -56500-307-JC -	Libraries - Communication - J efferson City Library	3,600	3,600	3,600	-
		101- -56500-307-SP -	Libraries - Communication - Strawberry Plains Library	4,560	4,560	4,560	-
		101- -56500-355-SP -	Libraries - Travel - Strawberry Plains Library	350	350	350	-
		101- -56500-355-WP -	Libraries - Travel - White Pine Library	571	571	200	(371)
		101- -56500-399-DA -	Libraries - Other Contracted Services - Dandridge Library	500	887	1,000	500
		101- -56500-399-JC -	Libraries - Other Contracted Services - J efferson City Library	2,400	2,565	2,650	250
		101- -56500-399-SP -	Libraries - Other Contracted Services - Strawberry Plains Library	1,100	1,100	1,500	400
		101- -56500-399-WP -	Libraries - Other Contracted Services - White Pine Library	-	-	600	600

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	56500	101- -56500-429-DA -	Libraries - Supervisor/Director -Instructional Supplies - Dandridge Library	-	-	800	800
		101- -56500-429-JC -	Libraries - Instructional Supplies - J efferons City Library	2,000	2,000	2,500	500
		101- -56500-429-SP -	Libraries - Supervisor/Director -Instructional Supplies - Strawberry Plains	-	-	750	750
		101- -56500-429-WP -	Libraries - Instructional Supplies - White Pine Library	800	800	1,000	200
		101- -56500-432-DA -	Libraries - Library Books - Dandridge Library	8,250	8,250	8,500	250
		101- -56500-432-JC -	Libraries - Library Books - J efferons City Library	8,500	8,500	10,000	1,500
		101- -56500-432-SP -	Libraries - Library Books - Strawberry Plains Library	4,500	4,500	4,500	-
		101- -56500-432-WP -	Libraries - Library Books - White Pine Library	7,500	7,500	8,500	1,000
		101- -56500-435-DA -	Libraries - Office Supplies - Dandridge Library	1,850	1,850	1,900	50
		101- -56500-435-JC -	Libraries - Office Supplies - J efferons City Library	2,500	2,500	3,000	500
		101- -56500-435-SP -	Libraries - Office Supplies - Strawberry Plains Library	2,530	2,530	2,530	-
		101- -56500-435-WP -	Libraries - Office Supplies - White Pine Library	1,200	1,200	1,200	-
		101- -56500-437-DA -	Libraries - Periodicals - Dandridge Library	750	750	750	-
		101- -56500-437-JC -	Libraries - Periodicals - J efferons City Library	800	800	800	-
		101- -56500-437-SP -	Libraries - Periodicals - Strawberry Plains Library	361	361	361	-
		101- -56500-437-WP -	Libraries - Periodicals - White Pine Library	800	800	800	-
		101- -56500-452-SP -	Libraries - Utilities - Strawberry Plains Library	4,020	4,020	4,500	480
		101- -56500-471-DA -	Libraries - Software - Dandridge Library	1,005	1,005	1,005	-
		101- -56500-471-JC -	Libraries - Software - J efferons City Library	1,350	1,350	1,500	150
		101- -56500-471-SP -	Libraries - Software - Strawberry Plains Library	1,005	1,005	2,000	995
		101- -56500-471-WP -	Libraries - Software - White Pine Library	1,005	1,005	1,005	-
		101- -56500-499-WP -	Libraries - Other Supplies And Materials - White Pine Library	1,200	1,200	1,200	-
		101- -56500-524-DA -	Libraries - Staff Development - Dandridge Library	405	680	500	95
		101- -56500-524-JC -	Libraries - Staff Development - J efferons City Library	500	500	500	-
		101- -56500-524-SP -	Libraries - Staff Development - Strawberry Plains Library	300	300	300	-
		101- -56500-524-WP -	Libraries - Staff Development - White Pine Library	570	570	300	(270)
		101- -56500-599-DA -	Libraries - Other Charges - Dandridge Library	1,932	2,270	2,200	268
		101- -56500-599-JC -	Libraries - Other Charges - J efferons City Library	2,000	2,000	2,000	-
		101- -56500-599-SP -	Libraries - Other Charges - Strawberry Plains Library	2,030	5,030	2,030	-
		101- -56500-599-WP -	Libraries - Other Charges - White Pine Library	2,157	2,157	2,157	-
		101- -56500-709-DA -	Libraries - Data Processing Equipment - Dandridge Library	825	1,225	4,437	3,612
		101- -56500-709-JC -	Libraries - Data Processing Equipment - J efferons City Library	2,500	23,825	4,200	1,700
		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	7,890	1,000	-
		101- -56500-790-DA -	Libraries - Other Equipment - Dandridge Library	325	1,953	3,587	3,262
		101- -56500-790-JC -	Libraries - Other Equipment - J efferons City Library	500	16,190	1,000	500
		101- -56500-790-SP -	Libraries - Other Equipment - Strawberry Plains Library	1,030	5,763	1,500	470
		101- -56500-790-WP -	Libraries - Other Equipment - White Pine Library	700	700	700	-
	56500 Total			667,488	722,799	742,663	75,175
	57100						
		101- -57100-140- -	Agricultural Extension Service - Salary Supplements	117,001	117,001	120,902	3,901
		101- -57100-201- -	Agricultural Extension Service - Social Security	7,401	7,401	7,843	442
		101- -57100-204- -	Agricultural Extension Service - State Retirement	17,857	17,857	13,804	(4,053)

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	57100	101- -57100-207- -	Agricultural Extension Service - Medical Insurance	28,327	28,327	28,327	-
		101- -57100-210- -	Agricultural Extension Service - Unemployment Compensation	389	389	616	227
		101- -57100-212- -	Agricultural Extension Service - Employer Medicare Liability	1,811	1,811	1,883	72
		101- -57100-299- -	Agricultural Extension Service - Other Fringe Benefits	4,580	4,580	4,580	-
		101- -57100-307- -	Agricultural Extension Service - Communication	6,000	6,000	7,250	1,250
		101- -57100-320- -	Agricultural Extension Service - Dues And Memberships	750	750	750	-
		101- -57100-334- -	Agricultural Extension Service - Maintenance Agreements	1,500	1,500	1,750	250
		101- -57100-349- -	Agricultural Extension Service - Printing, Stationery And Forms	1,000	1,000	-	(1,000)
		101- -57100-355- -	Agricultural Extension Service - Travel	9,000	9,000	10,500	1,500
		101- -57100-415- -	Agricultural Extension Service - Electricity	2,912	2,912	3,200	288
		101- -57100-429- -	Agricultural Extension Service - Instructional Supplies	500	500	1,000	500
		101- -57100-434- -	Agricultural Extension Service - Natural Gas	1,494	1,494	1,550	56
		101- -57100-454- -	Agricultural Extension Service - Water And Sewer	361	361	375	14
		101- -57100-513- -	Agricultural Extension Service - Workman's Compensation Insurance	189	189	-	(189)
		101- -57100-524- -	Agricultural Extension Service - Staff Development	5,000	5,000	6,000	1,000
		101- -57100-599- -	Agricultural Extension Service - Other Charges	600	600	600	-
		101- -57100-709- -	Agricultural Extension Service - Data Processing Equipment	-	-	1,200	1,200
	57100 Total			206,672	206,672	212,130	5,458
	57500						
		101- -57500-161- -	Soil Conservation - Secretary(s)	31,018	31,018	31,794	776
		101- -57500-186- -	Soil Conservation - Longevity Pay	900	900	-	(900)
		101- -57500-187- -	Soil Conservation - Overtime Pay	500	500	-	(500)
		101- -57500-189- -	Soil Conservation - Other Salaries & Wages	-	12,772	44,772	44,772
		101- -57500-189-SOILC-	Soil Conservation - Other Salaries & Wages - Soil Conservation	34,067	34,067	-	(34,067)
		101- -57500-201- -	Soil Conservation - Social Security	4,123	4,915	4,786	663
		101- -57500-204- -	Soil Conservation - State Retirement	6,622	8,027	8,423	1,801
		101- -57500-206- -	Soil Conservation - Life Insurance	147	147	154	7
		101- -57500-207- -	Soil Conservation - Medical Insurance	20,816	20,816	29,251	8,435
		101- -57500-208- -	Soil Conservation - Dental Insurance	456	456	479	23
		101- -57500-210- -	Soil Conservation - Unemployment Compensation	263	316	307	44
		101- -57500-212- -	Soil Conservation - Employer Medicare Liability	951	1,137	1,149	198
		101- -57500-320- -	Soil Conservation - Dues And Memberships	500	500	500	-
		101- -57500-355- -	Soil Conservation - Travel	176	176	176	-
		101- -57500-425-SOILC-	Soil Conservation - Gasoline - Soil Conservation	-	1,500	1,500	1,500
		101- -57500-524- -	Soil Conservation - Staff Development	2,000	2,000	2,000	-
	57500 Total			102,539	119,247	125,291	22,752
	58110						
		101- -58110-105- -	Tourism - Supervisor/Director	81,921	81,921	83,969	2,048
		101- -58110-169- -	Tourism - Part-Time Personnel	-	-	26,000	26,000
		101- -58110-186- -	Tourism - Longevity Pay	400	400	500	100
		101- -58110-189- -	Tourism - Other Salaries & Wages	39,216	39,216	40,197	981
		101- -58110-201- -	Tourism - Social Security	7,536	7,536	9,417	1,881
		101- -58110-204- -	Tourism - State Retirement	12,325	12,325	13,714	1,389
		101- -58110-206- -	Tourism - Life Insurance	147	147	154	7
		101- -58110-207- -	Tourism - Medical Insurance	23,399	23,399	23,769	370
		101- -58110-208- -	Tourism - Dental Insurance	456	456	479	23
		101- -58110-210- -	Tourism - Unemployment Compensation	485	485	603	118
		101- -58110-212- -	Tourism - Employer Medicare Liability	1,757	1,757	2,260	503
		101- -58110-302- -	Tourism - Advertising	70,000	70,000	100,000	30,000
		101- -58110-302-LADV -	Tourism - Advertising - Local Advertising - Tourism	10,000	10,000	-	(10,000)

Ty	Function	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs Original Budget
	58110	101- -58110-302-TDTD -	Tourism - Advertising - TN Dept of Tourist Development Marketing Grant	10,000	10,000	10,000	-
		101- -58110-302-TTARP-	Tourism - Advertising - TN Tourism ARP Grant	-	29,500	-	-
		101- -58110-307- -	Tourism - Communication	70,000	70,000	80,000	10,000
		101- -58110-307-TTARP-	Tourism - Communication - TN Tourism ARP Grant	-	7,333	-	-
		101- -58110-312- -	Tourism - Contracts With Private Agencies	159,290	159,290	175,000	15,710
		101- -58110-312-TDTD -	Tourism - Contracts With Private Agencies - TN Dept of Tourist Development Marketing Grant	20,000	20,000	20,000	-
		101- -58110-320- -	Tourism - Dues And Memberships	6,000	6,000	6,000	-
		101- -58110-355- -	Tourism - Travel	2,500	-	2,000	(500)
		101- -58110-425- -	Tourism - Gasoline	-	2,500	1,000	1,000
		101- -58110-435- -	Tourism - Office Supplies	1,500	1,500	1,500	-
		101- -58110-524- -	Tourism - Staff Development	5,000	5,000	5,000	-
		101- -58110-599- -	Tourism - Other Charges	2,500	2,500	2,500	-
	58110 Total			524,432	561,265	604,062	79,630
	58300						
		101- -58300-105- -	Veterans' Services - Supervisor/Director	39,449	45,000	46,125	6,676
		101- -58300-186- -	Veterans' Services - Longevity Pay	800	800	-	(800)
		101- -58300-201- -	Veterans' Services - Social Security	2,496	2,841	2,883	387
		101- -58300-204- -	Veterans' Services - State Retirement	4,014	4,625	5,074	1,060
		101- -58300-206- -	Veterans' Services - Life Insurance	37	37	77	40
		101- -58300-207- -	Veterans' Services - Medical Insurance	-	1,460	-	-
		101- -58300-210- -	Veterans' Services - Unemployment Compensation	158	182	185	27
		101- -58300-212- -	Veterans' Services - Employer Medicare Liability	573	654	692	119
		101- -58300-302- -	Veterans' Services - Advertising	-	-	800	800
		101- -58300-307- -	Veterans' Services - Communication	800	800	-	(800)
		101- -58300-355- -	Veterans' Services - Travel	100	100	100	-
		101- -58300-435- -	Veterans' Services - Office Supplies	900	900	900	-
		101- -58300-524- -	Veterans' Services - Staff Development	900	900	1,349	449
		101- -58300-709- -	Veterans' Services - Data Processing Equipment	449	449	-	(449)
	58300 Total			50,676	58,748	58,185	7,509
	58500						
		101- -58500-316- -	Contributions To Other Agencies - Contributions	973,064	1,201,091	1,241,933	268,869
	58500 Total			973,064	1,201,091	1,241,933	268,869
	99100						
		101- -99100-590- -	Transfers Out - Transfers To Other Funds	531,664	802,164	802,164	270,500
		101- -99100-590-ADA -	Transfers Out - Transfers To Other Funds - Americans With Disability Act	-	5,000	-	-
		101- -99100-590-CARES-	Transfers Out - Transfers To Other Funds - CARES Act Grant - Health Dept Awnings	-	38,000	-	-
		101- -99100-590-FDADA-	Transfers Out - Transfers To Other Funds - Finance Depart & Annex Office ADA	-	4,000	-	-
		101- -99100-590-HDADA-	Transfers Out - Transfers To Other Funds - J C Health Dept ADA Project	-	20,000	-	-
	99100 Total			531,664	869,164	802,164	270,500
	Expenditure Total			32,140,774	33,719,190	34,263,928	2,123,154

Fund Totals:

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Fund 112
Courthouse Jail Maintenance
2025-2026 Budget

GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	Requested	Variance - Original vs. Requested
Funding Sources					
112- -34510- - -	Litigation Tax Reserves	(39,000)	(39,000)	151,000	190,000
112- -40266- - -	Litigation Tax-Jail, Wrkhse, Courthouse	40,000	40,000	1,000	(39,000)
Funding Sources Total		1,000	1,000	152,000	151,000
Expenditures					
112- -52900-510- -	Other Finance - Trustee's Commission	1,000	1,000	1,000	-
112- -99100-590- -	Other Finance - Transfers to Other Funds (Fund 171)	-	-	151,000	151,000
Expenditures Total		1,000	1,000	152,000	151,000

Fund Totals:

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Fund 114
Law Library
2025-2026 Budget

GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	Requested	Variance - Original vs. Requested
Funding Sources					
114- -34510- - -	Restricted for General Government (Favorable)	(20,000)	(20,000)	(10,261)	9,739
114- -40260- - -	Litigation Tax - Special Purpose	12,461	12,461	12,461	-
114- -49800- - -	Transfers In	20,000	20,000	-	(20,000)
Funding Sources Total		12,461	12,461	2,200	(10,261)
Expenditures					
114- -52900-510- -	Other Finance - Trustee's Commission	144	144	200	56
114- -54210-432- -	Jail - Library Books	12,317	12,317	2,000	(10,317)
Expenditures Total		12,461	12,461	2,200	(10,261)

Fund Totals: - - - -

Fund 116
Sanitation Fund
Fiscal Year 2025-2026

Tyr GL Account	Description	Original Budget 2024-2025	Amended Budget 2024 - 2025	Requested Budget	Variance – Requested vs. Original Budget
Funding Sources					
116- -34530- - -	Restricted For Public Heath and Welfare (Favorable)	(160,631)	(160,631)	(183,561)	(22,930)
116- -40110- - -	Current Property Tax	2,349,186	2,349,186	2,422,500	73,314
116- -40120- - -	Trustee's Collections - Prior Year	40,000	40,000	35,000	(5,000)
116- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	40,000	40,000	35,000	(5,000)
116- -40140- - -	Interest And Penalty	10,000	10,000	10,000	-
116- -40150- - -	Pick-Up Taxes	2,500	2,500	2,500	-
116- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	8,000	8,000	8,000	-
116- -40320- - -	Bank Excise Tax	9,000	9,000	10,000	1,000
116- -44145- - -	Sale Of Recycled Materials	140,000	140,000	140,000	-
Funding Sources Total		2,438,055	2,438,055	2,479,439	41,384
Expenditures					
116- -55731-105- -	Waste Pickup - Supervisor/Director	40,284	40,284	41,291	1,007
116- -55731-169- -	Waste Pickup - Part-Time Personnel	51,972	51,972	53,272	1,300
116- -55731-186- -	Waste Pickup - Longevity Pay	12,100	12,100	9,800	(2,300)
116- -55731-187- -	Waste Pickup - Overtime Pay	41,406	41,406	42,442	1,036
116- -55731-189- -	Waste Pickup - Other Salaries & Wages	473,961	473,961	486,113	12,152
116- -55731-201- -	Waste Pickup - Social Security	38,423	38,423	39,566	1,143
116- -55731-204- -	Waste Pickup - State Retirement	56,535	56,535	58,681	2,146
116- -55731-206- -	Waste Pickup - Life Insurance	1,044	1,044	1,081	37
116- -55731-207- -	Waste Pickup - Medical Insurance	146,312	146,312	143,686	(2,626)
116- -55731-208- -	Waste Pickup - Dental Insurance	2,280	2,280	1,904	(376)
116- -55731-210- -	Waste Pickup - Unemployment Compensation	6,077	6,077	6,330	253
116- -55731-212- -	Waste Pickup - Employer Medicare Liability	8,810	8,810	9,496	686
116- -55731-312- -	Waste Pickup - Contracts With Private Agencies	10,000	13,050	13,200	3,200
116- -55731-338- -	Waste Pickup - Maintenance And Repair Services-Vehicles	80,000	80,000	80,000	-
116- -55731-351- -	Waste Pickup - Rentals	10,000	10,000	10,000	-
116- -55731-355- -	Waste Pickup - Travel	750	-	-	(750)
116- -55731-359- -	Waste Pickup - Disposal Fees	1,100,000	1,100,000	1,100,000	-
116- -55731-409- -	Waste Pickup - Crushed Stone	600	600	600	-
116- -55731-412- -	Waste Pickup - Diesel Fuel	77,500	77,500	75,000	(2,500)
116- -55731-425- -	Waste Pickup - Gasoline	6,500	6,500	6,500	-
116- -55731-433- -	Waste Pickup - Lubricants	15,000	15,000	15,000	-
116- -55731-435- -	Waste Pickup - Office Supplies	1,000	1,000	1,000	-
116- -55731-450- -	Waste Pickup - Tires And Tubes	30,000	30,000	30,000	-
116- -55731-451- -	Waste Pickup - Uniforms	7,000	7,000	7,000	-
116- -55731-452- -	Waste Pickup - Utilities	18,000	18,000	20,000	2,000
116- -55731-499- -	Waste Pickup - Other Supplies And Materials	12,000	12,000	12,000	-
116- -55731-502- -	Waste Pickup - Building And Contents Insurance	417	417	480	63
116- -55731-506- -	Waste Pickup - Liability Insurance	578	578	665	87
116- -55731-510- -	Waste Pickup - Trustee's Commission	45,000	45,000	60,000	15,000
116- -55731-511- -	Waste Pickup - Vehicle And Equipment Insurance	36,189	36,189	41,617	5,428
116- -55731-513- -	Waste Pickup - Workman's Compensation Insurance	24,317	24,317	27,965	3,648
116- -55731-524- -	Waste Pickup - Staff Development	-	750	750	750
116- -55731-599- -	Waste Pickup - Other Charges	9,000	9,000	9,000	-
116- -55731-733- -	Waste Pickup - Solid Waste Equipment	75,000	71,950	75,000	-
Expenditures Total		2,438,055	2,438,055	2,479,439	41,384

Fund Totals:

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Fund 121
 TN Opioid Abatement Fund
 2025-2026 Budget

GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	Requested	Variance - Original vs. Requested
Funding Sources					
121- -34530- -TNABT-	Restricted for Public Health & Welfare - TN Abatement	-	242,858	-	-
121- -46845- - -	Opioid Settlement Funds - TN Abatement Council	265,534	265,534	191,511	(74,023)
Funding Sources Total		265,534	508,392	191,511	(74,023)
Expenditures					
121- -58400-316- -	Other Charges - Contributions	265,534	506,132	191,511	(74,023)
121- -99100-590- -	Transfers Out - Transfers To Other Funds	-	2,260	-	-
Expenditures Total		265,534	508,392	191,511	(74,023)
Fund Totals:		-	-	-	-

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Fund 122
Drug Fund
2025-2026 Budget

GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	Requested	Variance - Original vs. Requested
Funding Sources					
122- -34525- - -	Restricted for Public Safety	11,400	11,400	11,400	-
122- -42140- - -	Drug Control Fines - Circuit Court	7,000	7,000	7,000	-
122- -42340- - -	Drug Control Fines - General Sessions	10,000	10,000	10,000	-
122- -42865- - -	Drug Task Force Forfeitures And Seizures	50,000	50,000	50,000	-
122- -42910- - -	Proceeds From Confiscated Property	10,000	10,000	10,000	-
Funding Sources Total		88,400	88,400	88,400	-
Expenditures					
122- -54150-319- -	Drug Enforcement - Drug Control Payments	50,000	50,000	50,000	-
122- -54150-357- -	Drug Enforcement - Veterinary Services	5,000	5,000	5,000	-
122- -54150-401- -	Drug Enforcement - Animal Food And Supplies	9,000	9,000	9,000	-
122- -54150-431- -	Drug Enforcement - Law Enforcement Supplies	7,000	7,000	7,000	-
122- -54150-471- -	Drug Enforcement - Software	-	7,642	-	-
122- -54150-510- -	Drug Enforcement - Trustee's Commission	400	400	400	-
122- -54150-599- -	Drug Enforcement - Other Charges	9,500	1,858	9,500	-
122- -54150-790- -	Drug Enforcement - Other Equipment	7,500	7,500	7,500	-
Expenditures Total		88,400	88,400	88,400	-

Fund Totals

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Fund 127
American Rescue Plan Act Grant
2025-2026 Budget

GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	Requested	Variance - Original vs. Requested
Funding Sources					
127- -34512- - -	Restricted for Gen. Govt. - ARPA Grant	646,230	386,540		
127- -47409- - -	American Rescue Plan Act Grant - TDEC	4,847,073	4,847,073	5,075,000	227,927
127- -47409- -TDEC -	American Rescue Plan Act Grant - TDEC - Tennessee Development Environment & Conservation	-	-		
Funding Sources Total		5,493,303	5,233,613	5,075,000	227,927
Expenditures					
127- -58831-316- -	American Rescue Plan Act Grant #1 - Contributions	293,611	218,225		
127- -58831-316-SPSNR-	American Rescue Plan Act Grant #1 - Contributions - Strawberry Plains Senior Center	-	-		
127- -58831-452- -	American Rescue Plan Act Grant #1 - Utilities	136,876	136,876		
127- -58831-454- -	American Rescue Plan Act Grant #1 - Water And Sewer	185,589	-		
127- -58831-599- -	American Rescue Plan Act Grant #1 - Other Charges	30,154	30,154		
127- -58831-718- -	American Rescue Plan Act Grant #1 - Motor Vehicles	-	-		
127- -58831-790- -	American Rescue Plan Act Grant #1 - Other Equipment	-	-		
127- -58836-454- -	American Rescue Plan Act Grant - TDEC - Water And Sewer	4,748,833	4,748,833	5,000,000	251,167
127- -58836-599- -	American Rescue Plan Act Grant - TDEC - Other Charges	98,240	98,240	75,000	(23,240)
127- -91401-304- -	American Rescue Plan Act Grant #1 Capital Projects - Architects	-	1,285		
127- -91401-706- -	American Rescue Plan Act Grant #1 Capital Projects - Building Construction	-	-		
127- -91402-706- -	American Rescue Plan Act Grant #1 Capital Projects - Building Construction	-	-		
127- -91402-706-TES -	American Rescue Plan Act Grant #1 Capital Projects - Building Construction - Talbott Elementary School	-	-		
Expenditures Total		5,493,303	5,233,613	5,075,000	227,927
Fund Totals:		-	-	-	-

Fund 128
Special Revenue - Hospital
2025-2026 Budget

GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	Requested	Variance - Original vs. Requested
Funding Sources					
128- -34645- - -		(846,502)	(846,502)	(846,502)	-
128- -44110- - -	Interest Earned	4,000	4,000	4,000	-
128- -44120- - -	Lease/Rentals/PPP	852,002	852,002	852,002	-
Funding Sources Total		9,500	9,500	9,500	-
Expenditures					
128- -52900-510- -	Other Finance - Trustee's Commission	9,500	9,500	9,500	-
Expenditures Total		9,500	9,500	9,500	-
Fund Totals:		-	-	-	-

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Fund 131
Highway Fund
Fiscal Year 2025-2026

Tyr GL Account	Description	Original Budget 2024-2025	Amended Budget 2024 - 2025	Requested Budget	Variance -- Requested vs. Original Budget
Funding Sources					
131- -34550- - -	Restricted for Highway/Public Works	347,014	369,166	1,125,453	778,439
131- -39000- - -	Unassigned	-	336	-	-
131- -40110- - -	Current Property Tax	3,053,943	3,053,943	3,149,250	95,307
131- -40120- - -	Trustee's Collections - Prior Year	68,685	68,685	50,000	(18,685)
131- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	55,790	55,790	50,000	(5,790)
131- -40140- - -	Interest And Penalty	13,600	13,600	11,000	(2,600)
131- -40150- - -	Pick-Up Taxes	3,000	3,000	3,000	-
131- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	9,000	9,000	10,000	1,000
131- -40320- - -	Bank Excise Tax	2,000	2,000	10,000	8,000
131- -43190- - -	Other General Service Charges	55,000	55,000	55,000	-
131- -46420- - -	State Aid Program	350,000	350,000	350,000	-
131- -46920- - -	Gasoline And Motor Fuel Tax	1,596,658	1,596,658	1,600,000	3,342
131- -46925- - -	Hybrid/Electric Vehicle Registration Fee	5,000	5,000	7,000	2,000
131- -46930- - -	Petroleum Special Tax	35,650	35,650	36,000	350
Funding Sources Total		5,595,340	5,617,828	6,456,703	861,363
Expenditures					
131- -61000-101- -	Administration - County Official/Administrative Officer	117,858	117,858	121,395	3,537
131- -61000-119- -	Administration - Accountants/Bookkeepers	60,786	60,786	62,306	1,520
131- -61000-162- -	Administration - Clerical Personnel	32,778	39,018	40,252	7,474
131- -61000-186- -	Administration - Longevity Pay	2,100	2,100	2,200	100
131- -61000-191- -	Administration - Board And Committee Members Fees	17,520	17,520	17,520	-
131- -61000-201- -	Administration - Social Security	14,145	14,532	15,230	1,085
131- -61000-204- -	Administration - State Retirement	21,895	22,581	26,804	4,909
131- -61000-206- -	Administration - Life Insurance	220	220	231	11
131- -61000-207- -	Administration - Medical Insurance	30,394	30,394	31,715	1,321
131- -61000-208- -	Administration - Dental Insurance	456	456	240	(216)
131- -61000-210- -	Administration - Unemployment Compensation	679	698	2,437	1,758
131- -61000-212- -	Administration - Employer Medicare Liability	3,278	3,368	3,656	378
131- -61000-307- -	Administration - Communication	13,400	13,400	13,400	-
131- -61000-317- -	Administration - Data Processing Services	776	776	776	-
131- -61000-320- -	Administration - Dues And Memberships	3,504	3,504	3,504	-
131- -61000-331- -	Administration - Legal Services	200	200	200	-
131- -61000-332- -	Administration - Legal Notices, Recording And Court Costs	500	500	500	-
131- -61000-348- -	Administration - Postal Charges	500	500	500	-
131- -61000-355- -	Administration - Travel	500	500	500	-
131- -61000-399- -	Administration - Other Contracted Services	5,920	5,920	5,920	-
131- -61000-435- -	Administration - Office Supplies	2,800	2,800	2,800	-
131- -61000-599- -	Administration - Other Charges	6,996	6,996	6,996	-
131- -61000-719- -	Administration - Office Equipment	750	750	750	-
131- -62000-149- -	Highway And Bridge Maintenance - Laborers	1,199,015	1,178,215	1,245,483	46,468
131- -62000-169- -	Highway And Bridge Maintenance - Part-Time Personnel	26,957	26,957	27,631	674
131- -62000-186- -	Highway And Bridge Maintenance - Longevity Pay	27,600	27,600	20,700	(6,900)
131- -62000-187- -	Highway And Bridge Maintenance - Overtime Pay	114,550	114,550	117,414	2,864
131- -62000-201- -	Highway And Bridge Maintenance - Social Security	82,526	81,236	88,202	5,676
131- -62000-204- -	Highway And Bridge Maintenance - State Retirement	133,929	131,641	152,196	18,267
131- -62000-206- -	Highway And Bridge Maintenance - Life Insurance	1,816	1,816	2,114	298
131- -62000-207- -	Highway And Bridge Maintenance - Medical Insurance	287,777	287,777	343,190	55,413
131- -62000-208- -	Highway And Bridge Maintenance - Dental Insurance	3,876	3,876	5,267	1,391
131- -62000-210- -	Highway And Bridge Maintenance - Unemployment Compensation	3,911	3,849	14,113	10,202
131- -62000-212- -	Highway And Bridge Maintenance - Employer Medicare Liability	18,901	18,599	21,169	2,268
131- -62000-351- -	Highway And Bridge Maintenance - Rentals	6,000	6,000	6,000	-

Tyr GL Account	Description	Original Budget 2024-2025	Amended Budget 2024 - 2025	Requested Budget	Variance -- Requested vs. Original Budget
131- -62000-405- -	Highway And Bridge Maintenance - Asphalt-Liquid	575,000	575,000	575,000	-
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	16,500	16,500	20,000	3,500
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)	313,003	321,323	266,743	(46,260)
131- -63100-186- -	Operation And Maintenance Of Equipment - Longevity Pay	4,350	4,350	3,600	(750)
131- -63100-187- -	Operation And Maintenance Of Equipment - Overtime Pay	30,960	30,960	37,884	6,924
131- -63100-201- -	Operation And Maintenance Of Equipment - Social Security	20,935	21,451	19,265	(1,670)
131- -63100-204- -	Operation And Maintenance Of Equipment - State Retirement	34,965	35,880	33,905	(1,060)
131- -63100-206- -	Operation And Maintenance Of Equipment - Life Insurance	220	220	462	242
131- -63100-207- -	Operation And Maintenance Of Equipment - Medical Insurance	35,835	35,835	66,054	30,219
131- -63100-208- -	Operation And Maintenance Of Equipment - Dental Insurance	456	456	958	502
131- -63100-210- -	Operation And Maintenance Of Equipment - Unemployment Compensation	1,000	1,025	3,083	2,083
131- -63100-212- -	Operation And Maintenance Of Equipment - Employer Medicare Liability	4,833	4,954	4,624	(209)
131- -63100-336- -	Operation And Maintenance Of Equipment - Maintenance And Repair Services-Equipment	250,000	250,000	250,000	-
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	92,750	92,750	95,977	3,227
131- -63100-450- -	Operation And Maintenance Of Equipment - Tires And Tubes	32,040	30,040	32,040	-
131- -63100-454- -	Operation And Maintenance Of Equipment - Water And Sewer	804	804	833	29
131- -63100-499- -	Operation And Maintenance Of Equipment - Other Supplies And Materials	14,680	16,680	16,680	2,000
131- -63100-790- -	Operation And Maintenance Of Equipment - Other Equipment	180,000	202,152	186,895	6,895
131- -63400-149- -	Quarry Operations - Laborers	324,144	330,384	364,298	40,154
131- -63400-186- -	Quarry Operations - Longevity Pay	5,000	5,000	5,100	100
131- -63400-187- -	Quarry Operations - Overtime Pay	45,540	45,540	46,678	1,138
131- -63400-201- -	Quarry Operations - Social Security	22,520	22,907	26,005	3,485
131- -63400-204- -	Quarry Operations - State Retirement	37,592	38,278	45,769	8,177
131- -63400-206- -	Quarry Operations - Life Insurance	586	586	615	29
131- -63400-207- -	Quarry Operations - Medical Insurance	91,953	91,953	93,407	1,454
131- -63400-208- -	Quarry Operations - Dental Insurance	1,368	1,368	1,676	308
131- -63400-210- -	Quarry Operations - Unemployment Compensation	1,075	1,094	4,161	3,086
131- -63400-212- -	Quarry Operations - Employer Medicare Liability	5,195	5,285	6,242	1,047
131- -63400-321- -	Quarry Operations - Engineering Services	-	5,040	7,050	7,050
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	213,260	213,260	220,724	7,464
131- -63400-599- -	Quarry Operations - Other Charges	25,000	19,960	25,000	-
131- -63400-790- -	Quarry Operations - Other Equipment	-	-	100,000	100,000

Tyr GL Account	Description	Original Budget 2024-2025	Amended Budget 2024 - 2025	Requested Budget	Variance -- Requested vs. Original Budget
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- -65000-502- -	Other Charges - Building And Contents Insurance	15,312	15,648	16,537	1,225
131- -65000-506- -	Other Charges - Liability Insurance	15,832	15,832	17,099	1,267
131- -65000-510- -	Other Charges - Trustee's Commission	87,850	87,850	94,878	7,028
131- -65000-511- -	Other Charges - Vehicle And Equipment Insurance	37,938	37,938	40,973	3,035
131- -66000-513- -	Employee Benefits - Workman's Compensation Insurance	139,321	139,322	150,467	11,146
131- -68000-705- -	Capital Outlay - Bridge Construction	91,660	91,660	91,660	-
Expenditures Total		5,595,340	5,617,828	6,456,703	861,363
Fund Totals:		-	-	-	-

Fund 151
Debt Service
2025-2026 Budget

Type	GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	2025-2026 Requested Budget	Variance -- Requested vs Original
Funding Sources						
	151- -34680- - -	Committed for Debt Service	(616,160)	(616,160)	11,697,816	12,313,976
	151- -34680- -RZED -	Committed for Debt Service - RZED Series 2010	(1,175,000)	(1,175,000)	(1,175,000)	-
	151- -40110- - -	Current Property Tax	2,114,267	2,114,267	2,180,250	65,983
	151- -40120- - -	Trustee's Collections - Prior Year	57,670	57,670	57,670	-
	151- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	50,369	50,369	50,369	-
	151- -40140- - -	Interest And Penalty	11,737	11,737	11,737	-
	151- -40150- - -	Pick-Up Taxes	1,000	1,000	1,000	-
	151- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	5,000	5,000	5,000	-
	151- -40210- - -	Local Option Sales Tax	2,069,488	2,069,488	2,121,225	51,737
	151- -40240- - -	Wheel Tax	1,150,000	1,150,000	1,150,000	-
	151- -40285- - -	Adequate Facilities/Development Tax	350,000	350,000	350,000	-
	151- -40320- - -	Bank Excise Tax	5,000	5,000	5,000	-
	151- -44110- - -	Interest Earned	225,000	225,000	225,000	-
	151- -44990- - -	Other Local Revenues	927,975	927,975	927,975	-
	151- -47715- - -	Tax Credit Bond Rebate	410,148	410,148	410,148	-
	151- -49800- -LFILL-	Transfers In - LandFill	170,330	170,330	167,660	(2,670)
	151- -49800- -QSCB -	Transfers In - QSCB - Qualified School Construction Bond, 2010	476,664	476,664	476,664	-
Funding Sources Total			6,233,488	6,233,488	18,662,514	12,429,026
Expenditures						
	151- -82110-601- -	General Government - Principal On Bonds	560,000	560,000	575,000	15,000
	151- -82130-601- -	Education - Principal On Bonds	2,435,000	2,435,000	2,495,000	60,000
	151- -82130-612-QSCB -	Education - Principal On Other Loans - QSCB - Qualified School Construction Bond, 2010	661,112	661,112	661,112	-
	151- -82210-603- -	General Government - Interest On Bonds	367,975	367,975	354,325	(13,650)
	151- -82230-603- -	Education - Interest On Bonds	1,519,772	1,519,772	1,387,431	(132,341)
	151- -82230-613-QSCB -	Education - Interest On Other Loans - QSCB - Qualified School Construction Bond, 2010	513,645	513,645	513,646	1
	151- -82310-510- -	General Government - Trustee's Commission	150,000	150,000	150,000	-
	151- -82310-699- -	General Government - Other Debt Service	17,500	17,500	17,500	-
	151- -82310-699-QSCB -	General Government - Other Debt Service - QSCB - Qualified School Construction Bond, 2010	8,484	8,484	8,500	16
	151- -99100-590- -	General Government - Transfer to Other Funds (171	0	0	12,500,000	12,500,000
Expenditures Total			6,233,488	6,233,488	18,662,514	12,429,026
Fund Totals:			-	-	-	-

Jefferson County Proposed Budget
Debt Service Detail
2025-2026

Debt Service -
Fund 151

			Remaining	2025-2026
ACCT	Principal		Principal	Principal
82130-601	GOB Series 2020A - Schools		11,780,000	880,000
82130-601	GOB Series 2021A - Schools		5,515,000	440,000
82130-601	GOB Series 2010 - Schools		13,650,000	1,175,000
82130-612-QSCB	QSCB Series 2010 - Schools		1,449,626	661,112
82130-612-EESI	EESI - Schools		-	-
	Schools		32,394,626	3,156,112
82110-601	GOB Series 2020B - Nursing Home		7,265,000	200,000
82110-601	GOB Series 2021B - Nursing Home		4,300,000	320,000
82110-601	GOB Series 2022 - Nursing Home		1,900,000	55,000
	Nursing Home		13,465,000	575,000
	Total Principal		45,859,626	3,731,112
				2025-2026
ACCT	Interest		Rate	Interest
82230-603	GOB Series 2020A - Schools	F	5.00%	364,319
82230-603	GOB Series 2021A - Schools	F	3.00%	118,798
82230-603	GOB Series 2010 - Schools	F	3.90%	904,313
82230-613-QSCB	QSCB Series 2010 - Schools	F	4.80%	513,646
82230-613-EESI	EESI - Schools	F	0.50%	-
82210-603	GOB Series 2020B - Nursing Home	F	3.00%	217,950
82210-603	GOB Series 2021B - Nursing Home	F	2.00%	79,375
82210-603	GOB Series 2022 - Nursing Home	F	3.00%	57,000
	Total Interest		3.15%	2,255,401
	Misc			
82310-510	General Gov. - Trustee's Commission			150,000
82310-699	Admin Cost			17,500
82310-699-QSCB	QSCB - Admin Cost (State Fees)			8,501
	Total Debt Service Expense			6,162,514

JEFFERSON COUNTY, TENNESSEE
Excludes Nursing Home Debt

Summary
of
Outstanding Debt

For Fiscal Year Beginning July 1, 2025

Prepared By:

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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	• Range of available remedies may be brought against Issuer (e.g. forcing issuer to raise taxes or rates) • Credit ratings negatively impacted • Access to capital markets impaired • Possibility of receivership or bankruptcy for certain issuers
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	• Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	• Inability to refinance at lower interest rates
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	• Negative arbitrage resulting in a higher cost of funds
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	• Increase in debt service costs retroactively to date of issuance • Possible mandatory redemption of bonds affected • Risk of IRS Audit • Difficulty in refinancing the bonds • Access to tax-exempt market impacted • Difficulty in issuing future tax-exempt debt

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)	• Increase in debt service cost (up to maximum rate) • Lower debt service coverage • Lower cash reserves
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)	• Increase in debt service costs • Lower debt service coverage • Lower cash reserves • Provision should be made for alternate mechanism to determine rate
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	• Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues) • Credit ratings negatively impacted • Default could impact remarketing which could cause increase in debt service costs • Access to capital markets impaired
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)	• Ratings change could impact remarketing which could cause an increase in debt service cost • Higher liquidity facility fees resulting in higher cost of funds
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketing, resulting in Bank Bonds (VRDB)	• Increase in debt service costs due to higher bank bond rate and accelerated principle repayment • May be required to refinance or term out the VRDO's • Inability to refinance or possibly higher interest rates
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)	• Issuer required to repay principal and accrued interest if issuer is not able to refinance • Increase in debt service costs
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	• Ratings change could impact remarketing which could cause an increase in debt service cost
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	• Hard Put: must repay principal and accrued interest or Event of Default • Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate • Increase in debt service costs upon any refinancing • Inability to refinance or possibly higher interest rates
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	• Increase in debt service costs • Higher liquidity facility fees resulting in higher cost of funds
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)	• Negative arbitrage resulting in higher cost of funds
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)	• Higher interest rates • Difficulty remarketing the VRDO's • May require appointment of a successor remarketing agent
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)	• Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance • Increase in debt service costs
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)	• Increase in debt service costs retroactively to date of issuance • Possible mandatory redemption of bonds affected • Risk of IRS audit • Difficulty in refinancing the bonds • Access to tax exempt market impacted • Difficulty in issuing future tax-exempt debt

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)
06/30/2025	-	-	-	-	-	-	-
06/30/2026	661,111.44	4.848%	513,645.60	1,174,757.04	(476,663.12)	8,475.96	706,569.88
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
Total	\$1,449,626.07		\$1,284,114.00	\$2,733,740.07	(1,191,657.79)	\$19,070.91	\$1,561,153.19

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	6/01/2026
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	4.8480000%
Average Life.....	1.587 Years

\$16,000,000

Jefferson County, Tennessee

General Obligation Bonds, Series 2010

Federally Taxable Recovery Zone Economic Development Bonds - TIC 3.68%

Debt Service

Date	Principal	Coupon	Interest	Treasury Rebate	Total P+I	Fiscal Total
06/01/2025	-	-	-	-	-	-
12/01/2025	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2026	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2026	-	-	-	-	-	526,671.60
12/01/2026	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2027	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2027	-	-	-	-	-	526,671.60
12/01/2027	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2028	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2028	-	-	-	-	-	526,671.60
12/01/2028	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2029	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2029	-	-	-	-	-	526,671.60
12/01/2029	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2030	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2030	-	-	-	-	-	526,671.60
12/01/2030	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2031	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2031	-	-	-	-	-	526,671.60
12/01/2031	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2032	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2032	-	-	-	-	-	526,671.60
12/01/2032	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2033	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2033	-	-	-	-	-	526,671.60
12/01/2033	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2034	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2034	-	-	-	-	-	526,671.60
12/01/2034	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2035	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2035	-	-	-	-	-	526,671.60
12/01/2035	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2036	-	-	452,156.25	(188,820.45)	263,335.80	-
06/30/2036	-	-	-	-	-	526,671.60
12/01/2036	-	-	452,156.25	(188,820.45)	263,335.80	-
06/01/2037	3,050,000.00	6.625%	452,156.25	(188,820.45)	3,313,335.80	-
06/30/2037	-	-	-	-	-	3,576,671.60
12/01/2037	-	-	351,125.00	(146,629.80)	204,495.20	-
06/01/2038	3,475,000.00	6.625%	351,125.00	(146,629.80)	3,679,495.20	-
06/30/2038	-	-	-	-	-	3,883,990.40
12/01/2038	-	-	236,015.63	(98,560.12)	137,455.51	-
06/01/2039	3,550,000.00	6.625%	236,015.63	(98,560.12)	3,687,455.51	-
06/30/2039	-	-	-	-	-	3,824,911.02
12/01/2039	-	-	118,421.88	(49,452.97)	68,968.91	-
06/01/2040	3,575,000.00	6.625%	118,421.88	(49,452.97)	3,643,968.91	-
06/30/2040	-	-	-	-	-	3,712,937.82
Total	\$13,650,000.00	-	\$12,262,875.02	(5,120,976.58)	\$20,791,898.44	-

Date And Term Structure

Dated.....	6/01/2025
Delivery Date.....	6/01/2025
Frequency of Interest Payments.....	2 Per Year
First Coupon Date.....	12/01/2025
First Serial Maturity Date.....	6/01/2037

Yield Statistics

Average Coupon.....	3.8584000%
Weighted Average Maturity.....	13.560 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
06/01/2025	-	-	-	-	-
12/01/2025	-	-	182,159.38	182,159.38	-
06/01/2026	880,000.00	5.000%	182,159.38	1,062,159.38	1,244,318.76
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
Total	\$11,780,000.00	-	\$1,878,475.10	\$13,658,475.10	-

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	12/01/2025
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	2.5277200%
Weighted Average Maturity.....	6.309 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
06/01/2025	-	-	-	-	-
12/01/2025	-	-	59,398.75	59,398.75	-
06/01/2026	440,000.00	3.000%	59,398.75	499,398.75	-
06/30/2026	-	-	-	-	558,797.50
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
Total	\$5,515,000.00	-	\$639,100.00	\$6,154,100.00	-

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	12/01/2025
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	1.8629937%
Weighted Average Maturity.....	6.220 Years

Jefferson County, Tennessee
Total Combined Outstanding Debt Service
Variable Rates Budgeted 5.00%

Estimated Aggregate Debt Service

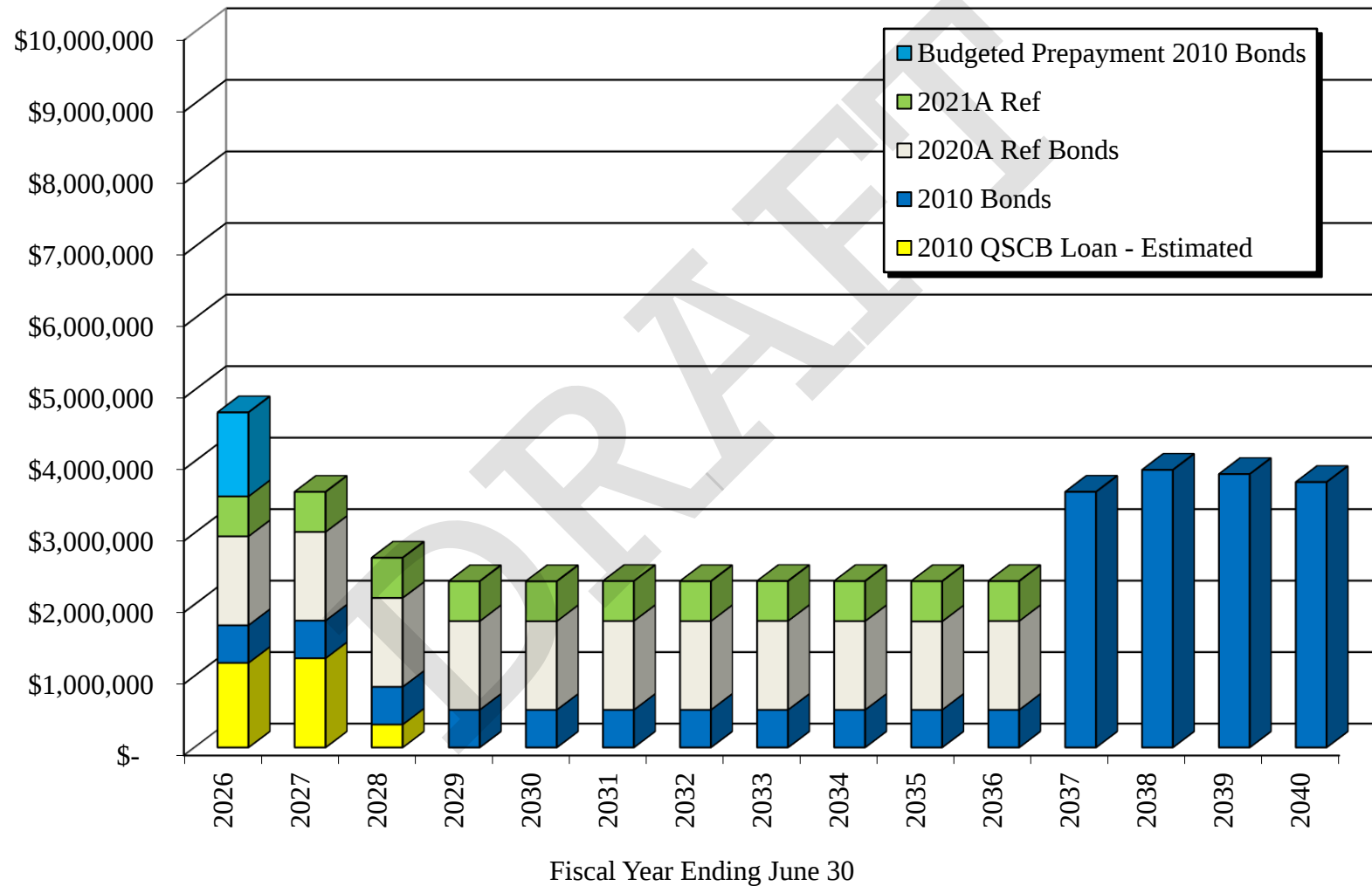
Date	Principal	Gross Interest	State Fees	Total P+I (Excludes QSCBs Rebates)	Estimated Prepayment on 2010 Bonds	Estimated Treasury Rebate on RZEDB	Total P+I (Net of QSCBs Rebates)
06/30/2025	-	-	-	-	-	-	-
06/30/2026	1,981,111.44	1,901,074.36	8,475.96	3,890,661.76	1,175,000.00	(377,640.90)	4,688,020.86
06/30/2027	2,101,189.63	1,843,874.36	8,475.96	3,953,539.95	-	(377,640.90)	3,575,899.05
06/30/2028	1,502,325.00	1,527,401.56	2,118.99	3,031,845.55	-	(377,640.90)	2,654,204.65
06/30/2029	1,495,000.00	1,207,978.76	-	2,702,978.76	-	(377,640.90)	2,325,337.86
06/30/2030	1,560,000.00	1,142,828.76	-	2,702,828.76	-	(377,640.90)	2,325,187.86
06/30/2031	1,605,000.00	1,100,978.76	-	2,705,978.76	-	(377,640.90)	2,328,337.86
06/30/2032	1,635,000.00	1,068,878.76	-	2,703,878.76	-	(377,640.90)	2,326,237.86
06/30/2033	1,670,000.00	1,036,178.76	-	2,706,178.76	-	(377,640.90)	2,328,537.86
06/30/2034	1,700,000.00	1,005,403.76	-	2,705,403.76	-	(377,640.90)	2,327,762.86
06/30/2035	1,730,000.00	974,078.76	-	2,704,078.76	-	(377,640.90)	2,326,437.86
06/30/2036	1,765,000.00	940,450.00	-	2,705,450.00	-	(377,640.90)	2,327,809.10
06/30/2037	3,050,000.00	904,312.50	-	3,954,312.50	-	(377,640.90)	3,576,671.60
06/30/2038	3,475,000.00	702,250.00	-	4,177,250.00	-	(293,259.60)	3,883,990.40
06/30/2039	3,550,000.00	472,031.26	-	4,022,031.26	-	(197,120.24)	3,824,911.02
06/30/2040	3,575,000.00	236,843.76	-	3,811,843.76	-	(98,905.94)	3,712,937.82
Total	\$32,394,626.07	\$16,064,564.12	\$19,070.91	\$48,478,261.10	\$1,175,000.00	(5,120,976.58)	\$44,532,284.52

Par Amounts Of Selected Issues

2010 QSCB - Principal.....	1,449,626.07
2010 - RZEDB - 6-1-2023.....	13,650,000.00
2020 Ref - 6-1-2028.....	11,780,000.00
2021A - 2015 - 6-1-2029.....	5,515,000.00
TOTAL.....	32,394,626.07

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	\$ 32,394,626	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 32,394,626	

Variable
Interest Rate
0%

Fixed
Interest
Rates
100%

\$500,000

Jefferson County, Tennessee

General Obligation Interfund Capital Outlay Extension Notes, Series 2023

(Federally Taxable) (Landfill - Interfund Loan)

Debt Service

Date	Principal	Coupon	Interest	Total P+I
06/01/2025	-	-	-	-
06/01/2026	166,000.00	1.000%	1,660.00	167,660.00
Total	\$166,000.00	-	\$1,660.00	\$167,660.00

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	6/01/2026
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	1.0000000%
Weighted Average Maturity.....	1.000 Years

\$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
06/01/2025	-	-	-	-	-
12/01/2025	-	-	40,758.01	40,758.01	-
06/01/2026	152,500.00	3.970%	40,758.01	193,258.01	-
06/30/2026	-	-	-	-	234,016.02
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
Total	\$2,053,300.00	-	\$520,752.92	\$2,574,052.92	-

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	12/01/2025
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	3.9700006%
Weighted Average Maturity.....	6.388 Years
Bond Year Dollars.....	\$13,117.20
Bond Yield for Arbitrage Purposes.....	3.9700006%
True Interest Cost (TIC).....	3.9700006%

Jefferson County, Tennessee
Total Combined Outstanding Debt Service
Landfill Fund

Aggregate Debt Service

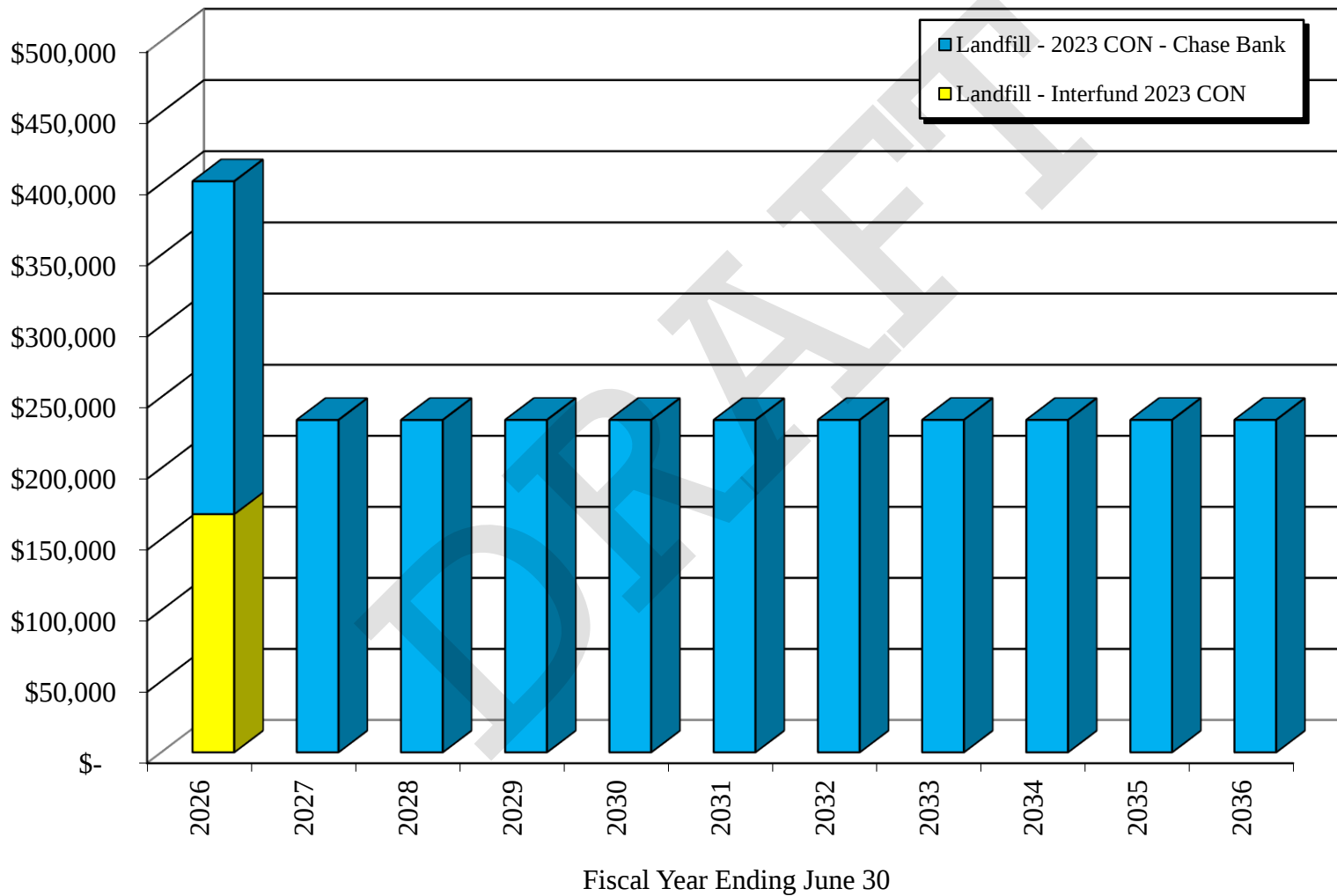
Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	318,500.00	83,176.02	401,676.02
06/30/2027	158,500.00	75,461.76	233,961.76
06/30/2028	164,800.00	69,169.32	233,969.32
06/30/2029	171,400.00	62,626.76	234,026.76
06/30/2030	178,200.00	55,822.18	234,022.18
06/30/2031	185,200.00	48,747.64	233,947.64
06/30/2032	192,600.00	41,395.20	233,995.20
06/30/2033	200,300.00	33,748.98	234,048.98
06/30/2034	208,200.00	25,797.06	233,997.06
06/30/2035	216,500.00	17,531.52	234,031.52
06/30/2036	225,100.00	8,936.48	234,036.48
Total	\$2,219,300.00	\$522,412.92	\$2,741,712.92

Par Amounts Of Selected Issues

2023 CON - 3 Year - Trustee - Landfill.....	166,000.00
2023 - Landfill - 6-1-2027.....	2,053,300.00
TOTAL.....	2,219,300.00

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
06/30/2026	170,364.00	0.500%	9,444.00	179,808.00
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
Total	\$1,981,604.00	-	\$56,239.00	\$2,037,843.00

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	7/01/2025
Frequency of Interest Payments.....	12 Per Year
First Serial Maturity Date.....	7/01/2025

Yield Statistics

Average Coupon.....	0.5000000%
Weighted Average Maturity.....	5.761 Years

JEFFERSON COUNTY, TENNESSEE
Nursing Home

Summary
of
Outstanding Debt

For Fiscal Year Beginning July 1, 2025

Prepared By:

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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	- Range of available remedies may be brought against Issuer (e.g. forcing issuer to raise taxes or rates) - Credit ratings negatively impacted - Access to capital markets impaired - Possibility of receivership or bankruptcy for certain issuers
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	Inability to refinance at lower interest rates
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	Negative arbitrage resulting in a higher cost of funds
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	- Increase in debt service costs retroactively to date of issuance - Possible mandatory redemption of bonds affected - Risk of IRS Audit - Difficulty in refinancing the bonds - Access to tax-exempt market impacted - Difficulty in issuing future tax-exempt debt

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)	- Increase in debt service cost (up to maximum rate) - Lower debt service coverage - Lower cash reserves
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)	- Increase in debt service costs - Lower debt service coverage - Lower cash reserves - Provision should be made for alternate mechanism to determine rate
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	- Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues) - Credit ratings negatively impacted - Default could impact remarketing which could cause increase in debt service costs - Access to capital markets impaired
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)	- Ratings change could impact remarketing which could cause an increase in debt service cost - Higher liquidity facility fees resulting in higher cost of funds
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketing, resulting in Bank Bonds (VRDB)	- Increase in debt service costs due to higher bank bond rate and accelerated principle repayment - May be required to refinance or term out the VRDO's - Inability to refinance or possibly higher interest rates
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)	- Issuer required to repay principal and accrued interest if issuer is not able to refinance - Increase in debt service costs
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	Ratings change could impact remarketing which could cause an increase in debt service cost
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	- Hard Put: must repay principal and accrued interest or Event of Default - Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate - Increase in debt service costs upon any refinancing - Inability to refinance or possibly higher interest rates
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	- Increase in debt service costs - Higher liquidity facility fees resulting in higher cost of funds
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)	Negative arbitrage resulting in higher cost of funds
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)	- Higher interest rates - Difficulty remarketing the VRDO's - May require appointment of a successor remarketing agent
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)	- Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance - Increase in debt service costs
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)	- Increase in debt service costs retroactively to date of issuance - Possible mandatory redemption of bonds affected - Risk of IRS audit - Difficulty in refinancing the bonds - Access to tax exempt market impacted - Difficulty in issuing future tax-exempt debt

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
06/01/2025	-	-	-	-	-
12/01/2025	-	-	108,975.00	108,975.00	-
06/01/2026	200,000.00	3.000%	108,975.00	308,975.00	417,950.00
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	-

\$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
06/01/2048	380,000.00	3.000%	17,700.00	397,700.00	415,400.00
12/01/2048	-	-	12,000.00	12,000.00	-
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
Total	\$7,265,000.00	-	\$3,164,850.00	\$10,429,850.00	-

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	12/01/2025
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	14.521 Years

\$5,535,000

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

Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2025	-	-	-	-	-
12/01/2025	-	-	39,687.50	39,687.50	-
06/01/2026	320,000.00	2.000%	39,687.50	359,687.50	-
06/30/2026	-	-	-	-	399,375.00
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
Total	\$4,300,000.00	-	\$514,187.50	\$4,814,187.50	-

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	12/01/2025
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	1.7798114%
Weighted Average Maturity.....	6.719 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
06/01/2025	-	-	-	-	-
12/01/2025	-	-	28,500.00	28,500.00	-
06/01/2026	55,000.00	3.000%	28,500.00	83,500.00	112,000.00
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	-

\$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
06/01/2048	100,000.00	3.000%	4,575.00	104,575.00	109,150.00
12/01/2048	-	-	3,075.00	3,075.00	-
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
Total	\$1,900,000.00	-	\$821,850.00	\$2,721,850.00	-

Date And Term Structure

Dated.....	6/01/2025
First Coupon Date.....	12/01/2025
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2026

Yield Statistics

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	14.418 Years

Jefferson County, Tennessee
Total Combined Outstanding Debt Service

Aggregate Debt Service

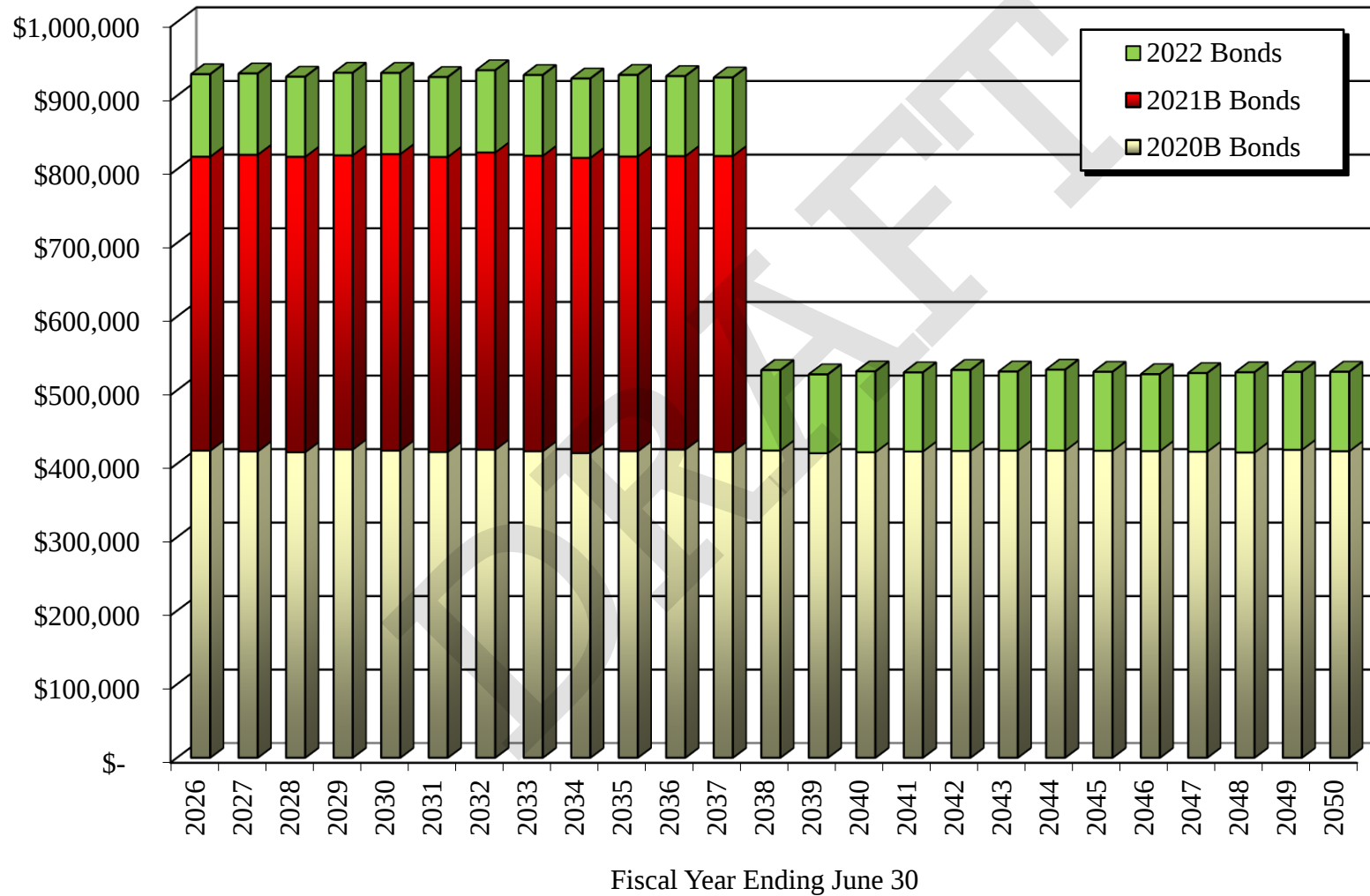
Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	575,000.00	354,325.00	929,325.00
06/30/2027	590,000.00	340,275.00	930,275.00
06/30/2028	600,000.00	325,875.00	925,875.00
06/30/2029	620,000.00	311,225.00	931,225.00
06/30/2030	635,000.00	296,025.00	931,025.00
06/30/2031	645,000.00	280,475.00	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
Total	\$13,465,000.00	\$4,500,887.50	\$17,965,887.50

Par Amounts Of Selected Issues

NH - 2020B - 6-1-2029.....	7,265,000.00
NH - 2021B - 6-1-2029.....	4,300,000.00
NH - 2022 - 6-1-2029.....	1,900,000.00
TOTAL.....	13,465,000.00

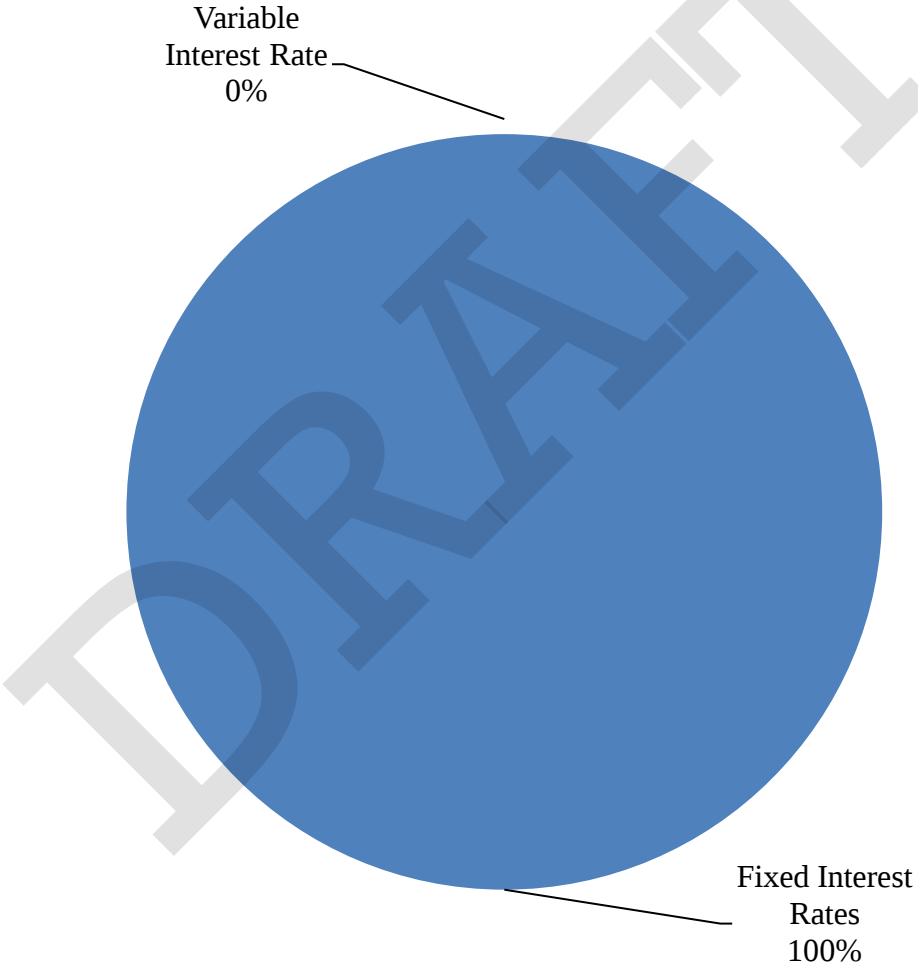
Jefferson County, Tennessee

Total Combined Outstanding Debt Service - Nursing Home Only



Jefferson County, Tennessee
Fixed Rate vs Variable Debt Ratio - Nursing Home
As of July 01, 2025

Current Ratios		
Fixed Interest Rates	\$ 13,465,000	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 13,465,000	



Fund 171
Capital Projects Fund
2025-2026 Proposed Budget

GL Account	Description	2024 - 2025 Original Budget	2024 - 2025 Amended Budget	2025-2026 Requested Budget	Variance - Original vs. Requested
Funding Sources					
171- -34685- - -	Committed for Capital Projects (Favorable)	(199,970)	(199,970)	-	199,970
171- -34685- -GARAG-	Committed for Capital Projects - Maintenance Garage Bays	279,234	417,312	-	(279,234)
171- -34685- -LEDLT-	Committed for Capital Projects - LED Light Project	-	-	(159,876)	(159,876)
171- -40110- - -	Current Property Tax (.03)	704,756	704,756	726,750	21,994
171- -40120- - -	Trustee's Collections - Prior Year	6,869	6,869	7,000	131
171- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	4,579	4,579	5,000	421
171- -40140- - -	Interest And Penalty	6,000	6,000	3,000	(3,000)
171- -40150- - -	Pick-Up Taxes	4,000	4,000	2,000	(2,000)
171- -40162- - -	Payments In Lieu Of Taxes-Local Utilities	2,000	2,000	2,000	-
171- -40240- - -	Wheel Tax	-	-	1,152,000	1,152,000
171- -40320- - -	Bank Excise Tax	3,000	3,000	3,000	-
171- -47316- - -	CARES Grant - Health Dept Awnings	-	(1,000)	-	-
171- -47316- -CARES-	CARES Grant - Health Dept Awnings - CARES Act Grant - Health Dept Awnings	201,500	202,000	-	(201,500)
171- -49500- -EESI -	Other Loan Proceeds - EESI - Energy Efficient Schools Initiative Loan	-	783,256	-	-
171- -49800- - -	Transfers In - Fund 112 (Litigation Tax Reserves)	-	-	151,000	151,000
171- -49800- - -	Transfers In - Fund 101 (Litigation Tax Reserves)	-	-	290,500	290,500
171- -49800- - -	Transfers In - Fund 151 (Jeff Elem Renov)	-	-	12,500,000	12,500,000
171- -49800- -ADA -	Transfers In - Americans With Disability Act	-	25,000	-	-
171- -49800- -CARES-	Transfers In - CARES Act Grant - Health Dept Awnings	-	38,000	-	-
171- -49800- -EMS -	Transfers In - Emergency Medical Services	-	270,500	-	-
171- -49800- -FDADA-	Transfers In - Finance Depart & Annex Office ADA	-	4,000	-	-
Funding Sources Total		1,011,968	2,270,302	14,682,374	13,670,406
Expenditures					
171- -91120-707-JCCAM -	Admin of Justice Projects - Building Improvements - Justice Center Camera Upgrade	-	-	450,000	450,000
171- -91120-707-JCPNT -	Admin of Justice Projects - Building Improvements - Justice Center Interior Painting	-	-	85,000	85,000
171- -91120-707-JCSMK-	Admin of Justice Projects - Building Improvements - JC Smoke Detector Rplc	-	-	66,000	66,000
171- -91130-707- -	Public Safety Projects - Building Improvements	12,500	12,500	-	-
171- -91130-709-SHSEC-	Public Safety Projects - Data Processing Equipment - Sheriff's Dept Security System Grant	-	138,078	-	-
171- -91130-718- -	Public Safety Projects - Motor Vehicles (Sheriff's Dept - 5 Total)	200,000	200,000	318,666	118,666
171- -91140-304-CARES-	Public Health And Welfare Projects - Architects - CARES Act Grant - Health Dept Awnings	-	8,500	-	-
171- -91140-707-CARES-	Public Health And Welfare Projects - Building Improvements - CARES Act Grant - Health Dept Awnings	201,500	230,500	-	-
171- -91140-718-EMS -	Public Health And Welfare Projects - Motor Vehicles - Emergency Medical Services	-	270,500	620,000	620,000
171- -91190-304-ADA -	Other General Government Projects - Architects - Americans With Disability Act	-	5,000	-	-
171- -91190-510- -	Other General Government Projects - Trustee's Commission	30,000	30,000	-	-
171- -91190-706-FDADA-	Other General Government Projects - Building Construction - Finance Depart & Annex Office ADA	-	4,000	-	-
171- -91190-706-HDADA-	Other General Government Projects - Building Construction - JC Health Dept ADA Project	-	20,000	-	-
171- -91190-707-CHEXT-	Other General Government Projects - Building Improvements - Courthouse Ext. Painting	-	-	67,856	67,856
171- -91190-707-CHINS-	Other General Government Projects - Building Improvements - Courthouse - Insulation	9,500	9,500	15,500	6,000
171- -91190-707-GARAG-	Other General Government Projects - Building Improvements - Jefferson County Vehicle Maintenance Garage	558,468	558,468	-	-
171- -91190-718- -	Other General Government Projects - Vehicles (Property Assessor)	-	-	44,352	44,352
171- -91190-733- -	Other General Government Projects - Other Equipment (Landfill - Penny Project Year)	-	-	275,000	275,000
171- -91200-713- -	Highway & Street Capital Projects - Highway Construction (Paving)	-	-	240,000	240,000
171- -95100-316- -	Capital Projects Donated To School Depart -Contr - Jeff Elementary Ren (BOE Fund 177)	-	-	12,500,000	12,500,000
171- -99100-316-EESI -	Transfers Out - Contributions - EESI - Energy Efficient Schools Initiative Loan	-	783,256	-	-
Expenditures Total		1,011,968	2,270,302	14,682,374	14,472,874
Fund Totals		-	-	-	-

Fund 207
Landfill Fund
Fiscal Year 2025-2026

Tyr GL Account	Description	Original Budget 2024-2025	Amended Budget 2024 - 2025	Requested Budget	Variance – Requested vs. Original Budget
Funding Sources					
207- -39000- - -	Unassigned Fund Balance Use (Favorable)	295,109	597,691	468,356	173,247
207- -43106- - -	Commercial And Industrl Waste Coll Chrg	950,000	950,000	950,000	-
207- -43110- - -	Tipping Fees	1,100,000	1,100,000	1,100,000	-
207- -44145- - -	Sale Of Recycled Materials	145,000	145,000	145,000	-
207- -44170- - -	Miscellaneous Refunds	45,000	45,000	45,000	-
207- -46990- - -	Other State Revenues	20,000	20,000	20,000	-
Funding Sources Total		2,555,109	2,857,691	2,728,356	173,247
Expenditures					
207- -55754-105- -	Landfill Operation And Maintenance - Supervisor/Director	40,284	40,284	41,291	1,007
207- -55754-119- -	Landfill Operation And Maintenance - Accountants/Bookkeepers	48,100	48,100	49,303	1,203
207- -55754-169- -	Landfill Operation And Maintenance - Part-Time Personnel	34,284	34,284	35,141	857
207- -55754-186- -	Landfill Operation And Maintenance - Longevity Pay	7,500	7,500	6,500	(1,000)
207- -55754-187- -	Landfill Operation And Maintenance - Overtime Pay	51,000	51,000	52,275	1,275
207- -55754-189- -	Landfill Operation And Maintenance - Other Salaries & Wages	471,385	471,385	537,627	66,242
207- -55754-191- -	Landfill Operation And Maintenance - Board And Committee Members Fees	4,320	4,320	4,320	-
207- -55754-201- -	Landfill Operation And Maintenance - Social Security	40,726	40,726	45,404	4,678
207- -55754-204- -	Landfill Operation And Maintenance - State Retirement	62,309	62,309	76,045	13,736
207- -55754-206- -	Landfill Operation And Maintenance - Life Insurance	1,025	1,025	1,192	167
207- -55754-207- -	Landfill Operation And Maintenance - Medical Insurance	152,457	152,457	150,617	(1,840)
207- -55754-208- -	Landfill Operation And Maintenance - Dental Insurance	1,368	1,368	2,155	787
207- -55754-210- -	Landfill Operation And Maintenance - Unemployment Compensation	6,494	6,494	7,265	771
207- -55754-212- -	Landfill Operation And Maintenance - Employer Medicare Liability	9,416	9,416	10,897	1,481
207- -55754-321- -	Landfill Operation And Maintenance - Engineering Services	100,000	150,000	150,000	50,000
207- -55754-322- -	Landfill Operation And Maintenance - Evaluation And Testing	50,000	50,000	70,000	20,000
207- -55754-328- -	Landfill Operation And Maintenance - Janitorial Services	2,000	2,000	2,000	-
207- -55754-334- -	Landfill Operation And Maintenance - Maintenance Agreements	2,200	2,200	2,200	-
207- -55754-336- -	Landfill Operation And Maintenance - Maintenance And Repair Services-Equipment	80,000	80,000	80,000	-
207- -55754-348- -	Landfill Operation And Maintenance - Postal Charges	150	150	150	-
207- -55754-351- -	Landfill Operation And Maintenance - Rentals	11,000	11,000	11,000	-
207- -55754-355- -	Landfill Operation And Maintenance - Travel	500	500	500	-
207- -55754-359- -	Landfill Operation And Maintenance - Disposal Fees	125,000	225,000	125,000	-
207- -55754-364- -	Landfill Operation And Maintenance - Contracts For Development Costs	80,000	230,000	80,000	-
207- -55754-399- -	Landfill Operation And Maintenance - Other Contracted Services	90,000	90,000	90,000	-
207- -55754-409- -	Landfill Operation And Maintenance - Crushed Stone	40,000	40,000	40,000	-
207- -55754-412- -	Landfill Operation And Maintenance - Diesel Fuel	260,000	260,000	260,000	-
207- -55754-425- -	Landfill Operation And Maintenance - Gasoline	26,500	26,500	26,500	-
207- -55754-433- -	Landfill Operation And Maintenance - Lubricants	30,000	30,000	30,000	-
207- -55754-435- -	Landfill Operation And Maintenance - Office Supplies	5,000	5,000	5,000	-
207- -55754-438- -	Landfill Operation And Maintenance - Pipe	2,000	2,000	2,000	-
207- -55754-446- -	Landfill Operation And Maintenance - Small Tools	4,000	4,000	4,000	-
207- -55754-450- -	Landfill Operation And Maintenance - Tires And Tubes	5,500	5,500	5,500	-
207- -55754-451- -	Landfill Operation And Maintenance - Uniforms	12,000	12,000	12,000	-
207- -55754-452- -	Landfill Operation And Maintenance - Utilities	16,000	16,000	16,000	-
207- -55754-499- -	Landfill Operation And Maintenance - Other Supplies And Materials	20,000	20,000	20,000	-
207- -55754-502- -	Landfill Operation And Maintenance - Building And Contents Insurance	3,677	4,759	5,473	1,796

Tyr GL Account	Description	Original Budget 2024-2025	Amended Budget 2024 - 2025	Requested Budget	Variance – Requested vs. Original Budget
207- -55754-506- -	Landfill Operation And Maintenance - Liability Insurance	4,247	4,247	4,884	637
207- -55754-510- -	Landfill Operation And Maintenance - Trustee's Commission	19,000	19,000	25,000	6,000
207- -55754-511- -	Landfill Operation And Maintenance - Vehicle And Equipment Insurance	12,196	12,196	14,025	1,829
207- -55754-513- -	Landfill Operation And Maintenance - Workman's Compensation Insurance	32,101	32,101	36,916	4,815
207- -55754-517- -	Landfill Operation And Maintenance - Surcharge	40,000	40,000	40,000	-
207- -55754-524- -	Landfill Operation And Maintenance - Staff Development	-	1,500	1,500	1,500
207- -55754-599- -	Landfill Operation And Maintenance - Other Charges	20,000	20,000	20,000	-
207- -55754-602- -	Landfill Operation And Maintenance - Principal On Notes	146,700	146,700	152,500	5,800
207- -55754-603- -	Landfill Operation And Maintenance - Interest On Bonds	87,340	87,340	81,516	(5,824)
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	2,000	-
207- -55754-733- -	Landfill Operation And Maintenance - Solid Waste Equipment	125,000	125,000	100,000	(25,000)
207- -99100-590- -	Transfers Out - Transfers To Other Funds	170,330	170,330	167,660	(2,670)
Expenditures Total		2,555,109	2,857,691	2,728,356	173,247

Fund Totals:

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
39000	Fund Balance					(19,611)	(109,654)	(90,043)
40110	Current Property Tax					11,276,096	11,385,750	109,654
40120	Trustee's Collections - Prior Year					227,610	203,000	(24,610)
40130	Cir Clk/Clk & Master Collections-Pr Yr					341,415	341,415	-
40140	Interest And Penalty					50,000	41,000	(9,000)
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					7,914,473	8,112,335	197,862
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	204,000	-
44170	Miscellaneous Refunds - Dollywood				DWD	30,000	30,000	-
44990	Other Local Revenues					500	500	-
46510	TN Investment Student Achievement (TISA)					49,432,229	51,885,707	2,453,478
46511	Basic Education Program					-	-	-
46515	Early Childhood Education					765,055	665,055	(100,000)
46590	Other State Education Funds					450,428	450,428	-
46591	Coordinated School Health					-	-	-
46594	Family Resource Center				700	-	-	-
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.					1,100,000	1,150,000	50,000
46981	Safe Schools Grant				800	-	-	-
46790	Innovative School Models Grant				945	745,345	490,699	(254,646)
47143	Education Of The Handicapped Act					20,000	20,000	-
47640	ROTC Reimbursement					73,000	73,000	-
48130	Contributions					125,900	108,798	(17,102)
48990	Other Revenues					-	-	-
48990	Other - Medicaid Reimbursement				201	75,000	75,000	-
49800	Transfers In					101,100	101,100	-
34655	Committed for Education Reserve - TISA Outcomes					660,618	579,443	(81,175)
34655	Committed for Education Reserve					136,000	-	(136,000)
34655	Committed for Education Reserve					120,000	-	(120,000)
	Total Revenues					74,153,268	76,131,686	1,978,418
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
71100	Regular Instruct 116		Teachers		x	23,102,023	23,213,989	111,966
71100	Regular Instruct 116		Teachers		030	33,000	25,000	(8,000)
71100	Regular Instruct 116		Teachers		035	-	-	-
71100	Regular Instruct 116		Teachers		945	-	-	-
71100	Regular Instruct 117		Career Ladder Program		x	55,000	33,000	(22,000)
71100	Regular Instruct 163		Aides		x	231,547	486,080	254,533
71100	Regular Instruct 186		Longevity Pay		x	5,707	7,159	1,452
71100	Regular Instruct 189		Other Salaries & Wages		x	377,999	513,575	135,576
71100	Regular Instruct 189		Other Salaries & Wages		020	20,602	20,602	-
71100	Regular Instruct 195		Certified Substitute Teachers		x	175,596	204,960	29,364
71100	Regular Instruct 195		Certified Substitute Teachers		004	-	-	-
71100	Regular Instruct 195		Certified Substitute Teachers		015	-	-	-
71100	Regular Instruct 195		Certified Substitute Teachers		020	-	-	-
71100	Regular Instruct 195		Certified Substitute Teachers		025	-	-	-
71100	Regular Instruct 195		Certified Substitute Teachers		035	-	-	-
71100	Regular Instruct 195		Certified Substitute Teachers		077	-	-	-
71100	Regular Instruct 195		Certified Substitute Teachers		300	-	-	-
71100	Regular Instruct 198		Non-Certified Substitute Teach x			586,000	586,110	110
71100	Regular Instruct 198		Non-Certified Substitute Teach		004	-	-	-
71100	Regular Instruct 198		Non-Certified Substitute Teach		015	-	-	-
71100	Regular Instruct 198		Non-Certified Substitute Teach		020	-	-	-
71100	Regular Instruct 198		Non-Certified Substitute Teach		025	-	-	-
71100	Regular Instruct 198		Non-Certified Substitute Teach		035	-	-	-
71100	Regular Instruct 198		Non-Certified Substitute Teach		077	-	-	-
71100	Regular Instruct 198		Non-Certified Substitute Teach		300	-	-	-
71100	Regular Instruct 201		Social Security			1,524,424	1,555,610	31,186
71100	Regular Instruct 204		State Retirement			2,640,163	2,186,947	(453,216)
71100	Regular Instruct 206		Life Insurance			30,160	30,684	524
71100	Regular Instruct 207		Medical Insurance			4,593,532	4,818,192	224,660
71100	Regular Instruct 208		Dental Insurance			86,268	88,452	2,184
71100	Regular Instruct 212		Employer Medicare Liability			368,813	376,358	7,545
71100	Regular Instruct 217		Retirement - Hybrid Stabilization			1	1	-
71100	Regular Instruct 322		Evaluation and Testing			-	95,000	95,000
71100	Regular Instruct 399		Other Contracted Services			175,000	175,000	-
71100	Regular Instruct 399		Other Contracted Services		015	32,080	32,080	-
71100	Regular Instruct 399		Other Contracted Services		035	61,975	61,975	-
71100	Regular Instruct 429		Instructional Supplies			126,508	126,508	-
71100	Regular Instruct 429		Instructional Supplies		004	1,939	1,939	-
71100	Regular Instruct 429		Instructional Supplies		014	2,500	2,500	-
71100	Regular Instruct 429		Instructional Supplies		015	191,400	191,400	-
71100	Regular Instruct 429		Instructional Supplies		020	9,950	9,950	-
71100	Regular Instruct 429		Instructional Supplies		025	9,000	9,000	-
71100	Regular Instruct 430		Textbooks - Electronic		015	157,043	177,043	20,000
71100	Regular Instruct 430		Textbooks - Electronic		035	62,287	72,287	10,000
71100	Regular Instruct 449		Textbooks - Bound		015	879,102	308,330	(570,772)
71100	Regular Instruct 524		Staff Development			5,320	5,320	-
71100	Regular Instruct 599		Other Supplies and Materials		015	10,700	-	(10,700)
71100	Regular Instruct 535		Fee Waivers			260,000	260,000	-
71100	Regular Instruct 722		Regular Instruction Equipment		250	450,000	400,000	(50,000)
						36,265,639	36,075,051	(190,588)

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
								-
71150	Alternative Instr 116		Teachers		950	115,500	119,500	4,000
71150	Alternative Instr 163		Aides		950	12,632	18,900	6,268
71150	Alternative Instr 186		Longevity Pay		950	925	-	(925)
71150	Alternative Instr 195		Certified Substitute Teachers		950	-	-	-
71150	Alternative Instr 201		Social Security		950	8,002	8,581	579
71150	Alternative Instr 204		State Retirement		950	14,197	12,456	(1,741)
71150	Alternative Instr 206		Life Insurance		950	147	147	-
71150	Alternative Instr 207		Medical Insurance		950	7,782	8,242	460
71150	Alternative Instr 208		Dental Insurance		950	252	252	-
71150	Alternative Instr 212		Employer Medicare Liability		950	1,936	2,076	140
71150	Alternative Instr 429		Instructional Supplies			1,680	1,680	-
71150	Alternative Instr 499		Other Supplies And Materials		950	1,250	1,250	-
71150	Alternative Instr 790		Other Equipment		950	500	500	-
						164,803	173,584	8,781
								-
71200	Special Educatic 105		Director	Exceptional Chi x		60,940	-	(60,940)
71200	Special Educatic 116		Teachers	Exceptional Chi x		1,119,048	1,282,363	163,315
71200	Special Educatic 116		Teachers	Exceptional Chi 200		1,263,700	1,263,500	(200)
71200	Special Educatic 117		Career Ladder Program	x		-	-	-
71200	Special Educatic 163		Aides	x		113,950	88,561	(25,389)
71200	Special Educatic 163		Aides	200		231,421	221,761	(9,660)
71200	Special Educatic 163		Aides	845		48,822	82,912	34,090
71200	Special Educatic 171		Speech Pathologist	200		482,800	463,537	(19,263)
71200	Special Educatic 186		Longevity Pay	200		3,616	6,002	2,386
71200	Special Educatic 201		Social Security	x		206,107	211,336	5,229
71200	Special Educatic 204		State Retirement	x		365,673	306,778	(58,895)
71200	Special Educatic 206		Life Insurance	x		4,612	4,531	(81)
71200	Special Educatic 207		Medical Insurance	x		630,010	653,014	23,004
71200	Special Educatic 208		Dental Insurance	x		12,600	12,348	(252)
71200	Special Educatic 212		Employer Medicare Liability	200		49,865	51,130	1,265
71200	Special Educatic 429		Instructional Supplies			18,195	18,195	-
71200	Special Educatic 599		Other Charges			2,000	2,000	-
71200	Special Educatic 725		Special Education Equipment			20,000	20,000	-
						4,633,359	4,687,968	54,609

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
								-
71300	Career and Tech 116		Teachers		300	1,682,671	2,297,310	614,639
71300	Career and Tech 116		Teachers - ISM		945	465,688	260,588	(205,100)
71300	Career and Tech 116		Teachers		x	-	260,588	260,588
71300	Career and Tech 117		Career Ladder Program		300	-	-	-
71300	Career and Tech 163		Assistants		300	18,208	17,707	(501)
71300	Career and Tech 163		Assistants		x	-	17,100	
71300	Career and Tech 186		Longevity		300	217	-	(217)
71300	Career and Tech 189		Other Salaries & Wages		300	20,202	20,202	-
71300	Career and Tech 195		Certified Substitute Teachers		300	2,000	2,240	240
71300	Career and Tech 198		Non-Certified Substitute Teach		300	10,500	10,500	-
71300	Career and Tech 201		Social Security		300	136,369	178,947	42,578
71300	Career and Tech 204		State Retirement		300	241,944	259,762	17,818
71300	Career and Tech 206		Life Insurance		300	2,758	2,631	(127)
71300	Career and Tech 207		Medical Insurance		300	382,543	373,300	(9,243)
71300	Career and Tech 208		Dental Insurance		300	8,233	7,040	(1,193)
71300	Career and Tech 212		Employer Medicare Liability		300	32,993	43,294	10,301
71300	Career and Tech 336		Maintenance And Repair Serv		300	1,000	1,000	-
71300	Career and Tech 422		Food Supplies		300	1,500	1,500	-
71300	Career and Tech 429		Instructional Supplies			11,711	11,711	-
71300	Career and Tech 429		Instructional Supplies		300	60,850	60,850	-
71300	Career and Tech 429		Instructional Supplies		301	30,000	30,000	-
71300	Career and Tech 730		Vocational Instruction Equipm		300	4,500	4,500	-
71300	Career and Tech 730		Vocational Instruction Equipm		301	15,000	15,000	-
						3,128,887	3,875,770	746,883
								-
72110	Attendance	105	Supervisor/Director		x	92,910	101,400	8,490
72110	Attendance	186	Longevity Pay		x	2,312	3,724	1,412
72110	Attendance	189	Other Salaries & Wages		x	101,014	172,563	71,549
72110	Attendance	201	Social Security		x	12,167	17,217	5,050
72110	Attendance	204	State Retirement		x	21,586	24,992	3,406
72110	Attendance	206	Life Insurance		x	293	293	-
72110	Attendance	207	Medical Insurance		x	47,980	49,337	1,357
72110	Attendance	208	Dental Insurance Central Office		x	756	756	-
72110	Attendance	212	Employer Medicare Liability		x	2,944	4,166	1,222
72110	Attendance	355	Travel		610	1,000	1,000	-
72110	Attendance	499	Other Supplies And Materials		610	600	600	-
72110	Attendance	524	Staff Development		610	4,000	4,000	-
						287,562	380,048	92,486
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
72120	Health Services	105	Supervisor/Dir	Central Office	x	59,121	58,078	(1,043)
72120	Health Services	105	Supervisor/Dir	Central Office	240	56,377	58,350	1,973
72120	Health Services	131	Medical Personnel		x	417,022	418,641	1,619
72120	Health Services	161	Secretary(s)		x	-	-	-
72120	Health Services	186	Longevity Pay		x	9,650	9,710	60
72120	Health Services	189	Other Salaries & Wages		x	66,408	67,408	1,000
72120	Health Services	201	Social Security		x	37,732	37,956	224
72120	Health Services	204	State Retirement		x	66,944	55,097	(11,847)
72120	Health Services	206	Life Insurance		x	1,168	1,219	51
72120	Health Services	207	Medical Insurance		x	160,006	180,415	20,409
72120	Health Services	208	Dental Insurance		x	3,024	3,528	504
72120	Health Services	212	Employer Medicare Liability		x	9,129	9,183	54
72120	Health Services	348	Postal Charges		241	200	200	-
72120	Health Services	355	Travel			2,000	2,000	-
72120	Health Services	355	Travel		241	900	900	-
72120	Health Services	399	Contracted Services			60,000	105,000	45,000
72120	Health Services	499	Other Supplies And Materials			6,000	6,000	-
72120	Health Services	499	Other Supplies And Materials		241	3,667	3,667	-
72120	Health Services	524	Staff Development			1,500	1,500	-
72120	Health Services	524	Staff Development		241	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	500	500	-
						971,422	1,029,426	58,004
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
72130	Other Student S 117		Career Ladder Program		x	-	-	-
72130	Other Student S 123		Guidance Personnel		x	1,215,750	1,402,620	186,870
72130	Other Student S 123		Guidance Personnel		950	63,800	-	(63,800)
72130	Other Student S 186		Longevity Pay		x	695	1,994	1,299
72130	Other Student S 189		Other Salaries & Wages		x	1,060,527	698,277	(362,250)
72130	Other Student S 189		Other Salaries & Wages		015	10,000	-	(10,000)
72130	Other Student S 201		Social Security		x	145,128	130,380	(14,748)
72130	Other Student S 204		State Retirement		x	258,585	189,261	(69,324)
72130	Other Student S 206		Life Insurance		x	2,098	1,963	(135)
72130	Other Student S 207		Medical Insurance		x	283,135	285,926	2,791
72130	Other Student S 208		Dental Insurance		x	5,922	5,544	(378)
72130	Other Student S 212		Employer Medicare Liability		x	35,112	31,544	(3,568)
72130	Other Student S 322		Evaluation And Testing		010	6,000	6,000	-
72130	Other Student S 322		Evaluation And Testing		015	10,000	10,000	-
72130	Other Student S 322		Evaluation And Testing		020	99,650	20,000	(79,650)
72130	Other Student S 322		Evaluation And Testing		950	2,500	2,500	-
72130	Other Student S 355		Travel		010	4,000	4,000	-
72130	Other Student S 355		Travel		015	3,000	3,000	-
72130	Other Student S 399		Other Contracted Services			52,501	71,000	18,499
72130	Other Student S 399		Other Contracted Services		175	2,160	2,160	-
72130	Other Student S 399		Other Contracted Services		800	101,647	101,647	-
72130	Other Student S 499		Other Supplies And Materials		010	6,000	6,000	-
72130	Other Student S 499		Other Supplies And Materials			12,285	12,285	-
72130	Other Student S 499		Other Supplies And Materials		020	3,000	3,000	-
72130	Other Student S 499		Other Supplies And Materials		175	1,200	1,200	-
72130	Other Student S 499		Other Supplies And Materials		800	10,000	10,000	-
72130	Other Student S 524		Staff Development		010	7,000	7,000	-
72130	Other Student S 599		Other Charges		LNK	-	4,000	4,000
72130	Other Student S 599		Other Charges		010	1,000	1,000	-
72130	Other Student S 599		Other Charges		015	10,700	10,700	-
72130	Other Student S 599		Other Charges		020	-	15,000	15,000
72130	Other Student S 599		Other Charges		025	250	250	-
72130	Other Student S 790		Other Equipment		010	2,500	2,500	-
72130	Other Student S 790		Other Equipment		800	54,590	54,590	-
72130	Other Student S 790		Other Equipment		175	5,000	5,000	-
						3,475,735	3,100,341	(375,394)
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
72210	Regular Instruct	105	Supervisor/Director		x	315,430	308,620	(6,810)
72210	Regular Instruct	129	Librarians		x	635,200	665,800	30,600
72210	Regular Instruct	138	Instructional Computer Person		x	142,118	149,978	7,860
72210	Regular Instruct	161	Secretary(s)		x	30,729	33,107	2,378
72210	Regular Instruct	162	Clerical Personnel		x	61,531	66,707	5,176
72210	Regular Instruct	172	Instructional Coaches		x	-	603,939	603,939
72210	Regular Instruct	186	Longevity Pay		x	5,417	5,512	95
72210	Regular Instruct	189	Other Salaries & Wages		x	339,765	303,286	(36,479)
72210	Regular Instruct	189	Other Salaries & Stem		025	-	21,550	21,550
72210	Regular Instruct	201	Social Security		x	94,872	133,827	38,955
72210	Regular Instruct	204	State Retirement		x	168,321	194,265	25,944
72210	Regular Instruct	206	Life Insurance		x	2,013	2,526	513
72210	Regular Instruct	207	Medical Insurance		x	259,301	378,325	119,024
72210	Regular Instruct	208	Dental Insurance		x	3,906	5,796	1,890
72210	Regular Instruct	212	Employer Medicare Liability		x	22,953	32,378	9,425
72210	Regular Instruct	307	Communication		035	1,500	1,500	-
72210	Regular Instruct	355	Travel			5,985	5,985	-
72210	Regular Instruct	355	Travel		020	2,800	2,800	-
72210	Regular Instruct	355	Travel		077	800	1,200	400
72210	Regular Instruct	399	Other Contracted Services			5,500	5,500	-
72210	Regular Instruct	399	Other Contracted Services		020	33,561	38,561	5,000
72210	Regular Instruct	499	Other Supplies And Materials			3,640	3,640	-
72210	Regular Instruct	499	Other Supplies And Materials		025	7,500	7,500	-
72210	Regular Instruct	499	Other Supplies And Materials		030	2,100	2,100	-
72210	Regular Instruct	499	Other Supplies And Materials		035	2,000	2,000	-
72210	Regular Instruct	499	Other Supplies And Materials		077	1,000	800	(200)
72210	Regular Instruct	524	Staff Development		004	1,600	1,600	-
72210	Regular Instruct	524	Staff Development		014	2,500	2,500	-
72210	Regular Instruct	524	Staff Development		015	68,000	70,000	2,000
72210	Regular Instruct	524	Staff Development		020	20,000	20,000	-
72210	Regular Instruct	524	Staff Development		025	5,500	5,500	-
72210	Regular Instruct	524	Staff Development		030	300	350	50
72210	Regular Instruct	524	Staff Development		035	8,826	8,826	-
72210	Regular Instruct	524	Staff Development		077	625	425	(200)
72210	Regular Instruct	524	Staff Development		950	1,500	1,500	-
72210	Regular Instruct	599	Other Charges		025	2,000	2,000	-
72210	Regular Instruct	599	Other Charges		800	10,000	10,000	-
72210	Regular Instruct	790	Other Equipment		025	8,000	8,000	-
72210	Regular Instruct	790	Other Equipment		035	8,000	8,000	-
						2,284,793	3,115,903	831,110
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
72215	Alternative Instr 105		Supervisor/Director		x	-	-	-
72215	Alternative Instr 161		Secretary(s)		x	23,703	23,509	(194)
72215	Alternative Instr 186		Longevity Pay		x	727	-	(727)
72215	Alternative Instr 201		Social Security		x	1,515	1,458	(57)
72215	Alternative Instr 204		State Retirement		x	2,688	2,116	(572)
72215	Alternative Instr 206		Life Insurance		x	74	74	-
72215	Alternative Instr 207		Medical Insurance		x	8,842	9,362	520
72215	Alternative Instr 208		Dental Insurance		x	-	252	252
72215	Alternative Instr 212		Employer Medicare Liability		x	367	353	(14)
72215	Alternative Instr 355		Travel		x	1,330	1,330	-
72215	Alternative Instr 399		Other Contracted Services		x	1,860	1,860	-
72215	Alternative Instr 435		Office Supplies		x	2,000	2,000	-
72215	Alternative Instr 790		Other Equipment		x	2,000	2,000	-
						45,106	44,314	(792)
72220	Special Educatic 105		Supervisor/Director		x	91,480	99,970	8,490
72220	Special Educatic 116		Teachers		x	-	-	-
72220	Special Educatic 117		Career Ladder Program		x	-	-	-
72220	Special Educatic 124		Psychological Personnel		x	65,860	69,760	3,900
72220	Special Educatic 131		Medical Personnel		200	117,059	118,138	1,079
72220	Special Educatic 135		Assessment Personnel		x	64,800	61,600	(3,200)
72220	Special Educatic 161		Secretary(s)		200	-	44,133	44,133
72220	Special Educatic 186		Longevity Pay		x	3,243	2,568	(675)
72220	Special Educatic 189		Other Salaries & Wages		201	62,900	66,800	3,900
72220	Special Educatic 189		Other Salaries & Wages		x	50,215	64,870	14,655
72220	Special Educatic 201		Social Security		x	28,245	32,727	4,482
72220	Special Educatic 204		State Retirement			50,112	47,506	(2,606)
72220	Special Educatic 206		Life Insurance		x	440	586	146
72220	Special Educatic 207		Medical Insurance		x	70,192	86,576	16,384
72220	Special Educatic 208		Dental Insurance		x	1,512	1,764	252
72220	Special Educatic 212		Employer Medicare Liability		x	6,834	7,918	1,084
72220	Special Educatic 307		Communication			2,000	2,000	-
72220	Special Educatic 312		Contracts With Private Agencies			50,000	50,000	-
72220	Special Educatic 355		Travel			10,640	10,640	-
72220	Special Educatic 399		Other Contracted Services		201	39,057	39,057	-
72220	Special Educatic 599		Other Charges			25,000	25,000	-
72220	Special Educatic 312		Contracts With Public Carriers		200	-	-	-
						739,589	831,613	92,024
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
72230	Career and Tech 105		Supervisor/Director		300	91,740	99,840	8,100
72230	Career and Tech 105		Supervisor/Director		x	88,380	91,980	3,600
72230	Career and Tech 117		Career Ladder Program		175	-	-	-
72230	Career and Tech 161		Secretary(s)		300	31,450	32,551	1,101
72230	Career and Tech 186		Longevity Pay		x	-	277	277
72230	Career and Tech 201		Social Security			13,118	13,929	811
72230	Career and Tech 204		State Retirement			23,273	20,219	(3,054)
72230	Career and Tech 206		Life Insurance	Jefferson Co High School		220	220	-
72230	Career and Tech 207		Medical Insurance			29,056	30,766	1,710
72230	Career and Tech 208		Dental Insurance			756	756	-
72230	Career and Tech 212		Employer Medicare Liability			3,174	3,370	196
72230	Career and Tech 307		Communication		175	1,200	1,200	-
72230	Career and Tech 307		Communication		300	1,250	1,250	-
72230	Career and Tech 336		Maintenance And Repair Servic		300	1,250	1,250	-
72230	Career and Tech 355		Travel		300	17,755	17,755	-
72230	Career and Tech 399		Other Contracted Services		300	5,000	5,000	-
72230	Career and Tech 499		Other Supplies And Materials		300	28,270	28,270	-
72230	Career and Tech 524		Staff Development		300	4,500	4,500	-
72230	Career and Tech 599		Other Charges		300	15,500	15,500	-
72230	Career and Tech 790		Other Equipment		300	6,956	6,956	-
						362,848	375,589	12,741
								-
72250	Education Tchr 105		Supervisor/Director		x	83,200	86,112	2,912
72250	Education Tchr 138		Instructional Computer Person		x	-	-	-
72250	Education Tchr 161		Secretary(s)		x	15,772	-	(15,772)
72250	Education Tchr 186		Longevity Pay		x	3,734	6,200	2,466
72250	Education Tchr 189		Other Salaries & Wages		x	464,773	472,054	7,281
72250	Education Tchr 189		Other Salaries & Wages -STEM	025		21,550	-	(21,550)
72250	Education Tchr 201		Social Security		x	35,184	34,991	(193)
72250	Education Tchr 204		State Retirement		x	64,794	50,793	(14,001)
72250	Education Tchr 206		Life Insurance		x	901	924	23
72250	Education Tchr 207		Medical Insurance		x	105,168	109,534	4,366
72250	Education Tchr 208		Dental Insurance		x	2,346	2,268	(78)
72250	Education Tchr 212		Employer Medicare Liability		x	8,513	8,466	(47)
72250	Education Tchr 307		Communication			600	600	-
72250	Education Tchr 350		Internet Connectivity			110,000	110,000	-
72250	Education Tchr 399		Other Contracted Services			15,000	15,000	-
72250	Education Tchr 471		Software			351,969	351,969	-
72250	Education Tchr 499		Other Supplies And Materials			40,000	40,000	-
72250	Education Tchr 524		Staff Development			10,000	10,000	-
72250	Education Tchr 790		Other Equipment			208,500	208,500	-
						1,542,004	1,507,411	(34,593)
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
72310	Board Of Educa	191	Board And Committee Membe	x		26,460	26,082	(378)
72310	Board Of Educa	201	Social Security		x	1,641	1,618	(23)
72310	Board Of Educa	210	Unemployment Compensation			35,000	35,000	-
72310	Board Of Educa	212	Employer Medicare Liability		x	397	392	(5)
72310	Board Of Educa	305	Audit Services			37,030	40,000	2,970
72310	Board Of Educa	320	Dues And Memberships			23,820	23,820	-
72310	Board Of Educa	320	Dues And Memberships		004	225	225	-
72310	Board Of Educa	320	Dues And Memberships		014	139	139	-
72310	Board Of Educa	320	Dues And Memberships		020	89	105	16
72310	Board Of Educa	331	Legal Services			55,000	55,000	-
72310	Board Of Educa	355	Travel			6,000	6,000	-
72310	Board Of Educa	399	Other Contracted Services			58,500	58,500	-
72310	Board Of Educa	508	Premiums On Corporate Surety Bonds			425	425	-
72310	Board Of Educa	510	Trustee's Commission			417,150	417,150	-
72310	Board Of Educa	513	Workman's Compensation Insurance			289,800	333,270	43,470
72310	Board Of Educa	524	Staff Development			6,640	10,000	3,360
72310	Board Of Educa	599	Other Charges			9,000	9,000	-
72310	Board Of Educa	599	Other Charges		020	1,050	1,500	450
						968,366	1,018,226	49,860
								-
72320	Office Of The Scl	101	County Official/Administrative		x	151,000	160,060	9,060
72320	Office Of The Scl	161	Secretary(s)		x	49,221	50,944	1,723
72320	Office Of The Scl	186	Longevity Pay		x	1,500	1,500	-
72320	Office Of The Scl	187	Overtime Pay		x	3,500	3,500	-
72320	Office Of The Scl	201	Social Security Central Office		x	12,724	13,393	669
72320	Office Of The Scl	204	State Retirement		x	22,575	19,441	(3,134)
72320	Office Of The Scl	206	Life Insurance		x	147	147	-
72320	Office Of The Scl	207	Medical Insurance		x	28,785	30,480	1,695
72320	Office Of The Scl	208	Dental Insurance		x	756	756	-
72320	Office Of The Scl	212	Employer Medicare Liability		x	3,079	3,241	162
72320	Office Of The Scl	307	Communication			26,000	26,000	-
72320	Office Of The Scl	348	Postal Charges			6,000	6,000	-
72320	Office Of The Scl	355	Travel			6,650	6,650	-
72320	Office Of The Scl	399	Other Contracted Services			20,600	20,600	-
72320	Office Of The Scl	435	Office Supplies			5,500	5,500	-
72320	Office Of The Scl	499	Other Supplies And Materials			4,500	4,500	-
72320	Office Of The Scl	524	Staff Development			8,000	10,000	2,000
72320	Office Of The Scl	701	Administration Equipment			1,200	1,200	-
						351,737	363,912	12,175
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
72410	Office Of The Pr 104		Principals		x	1,197,085	1,216,200	19,115
72410	Office Of The Pr 117		Career Ladder Program		x	-	-	-
72410	Office Of The Pr 139		Assistant Principals		x	1,078,135	1,183,420	105,285
72410	Office Of The Pr 161		Secretary(s)		x	716,449	749,672	33,223
72410	Office Of The Pr 162		Clerical Personnel		x	198,993	208,827	9,834
72410	Office Of The Pr 186		Longevity Pay		x	21,504	24,370	2,866
72410	Office Of The Pr 189		Other Salaries and Wages		x	11,000	11,000	-
72410	Office Of The Pr 201		Social Security		x	199,837	210,397	10,560
72410	Office Of The Pr 204		State Retirement		x	354,549	305,415	(49,134)
72410	Office Of The Pr 206		Life Insurance		x	4,404	4,573	169
72410	Office Of The Pr 207		Medical Insurance		x	627,524	685,554	58,030
72410	Office Of The Pr 208		Dental Insurance		x	12,348	12,348	-
72410	Office Of The Pr 212		Employer Medicare Liability		x	48,348	50,903	2,555
72410	Office Of The Pr 307		Communication			65,000	65,000	-
72410	Office Of The Pr 355		Travel			1,500	1,500	-
72410	Office Of The Pr 399		Other Contracted Services			101,000	126,000	25,000
72410	Office Of The Pr 435		Office Supplies		020	750	725	(25)
72410	Office Of The Pr 499		Other Supplies And Materials			30,000	30,000	-
72410	Office Of The Pr 499		Other Supplies And Materials		015	19,200	19,200	-
72410	Office Of The Pr 499		Other Supplies And Materials		020	3,000	5,000	2,000
						4,690,626	4,910,104	219,478
								-
72510	Fiscal Services	599	Other Charges			599,692	640,353	40,661
						599,692	640,353	40,661
								-
72520	Human Services	105	Supervisor/Director		x	78,090	85,000	6,910
72520	Human Services	161	Secretary(s)		x	37,048	39,844	2,796
72520	Human Services	186	Longevity Pay		x	2,885	2,885	-
72520	Human Services	201	Social Security		x	7,318	7,920	602
72520	Human Services	204	State Retirement		x	12,983	11,496	(1,487)
72520	Human Services	206	Life Insurance		x	74	147	73
72520	Human Services	207	Medical Insurance		x	8,806	25,351	16,545
72520	Human Services	208	Dental Insurance		x	252	504	252
72520	Human Services	212	Employer Medicare Liability		x	1,771	1,916	145
72520	Human Services	302	Advertising			300	300	-
72520	Human Services	320	Dues And Memberships			300	325	25
72520	Human Services	355	Travel			300	300	-
72520	Human Services	399	Other Contracted Services			23,000	30,000	7,000
72520	Human Services	499	Other Supplies And Materials			1,000	1,000	-
72520	Human Services	524	Staff Development			12,000	1,500	(10,500)
						186,127	208,488	22,361

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
								-
72610	Operation Of Pl. 160		Guards		x	96,732	109,069	12,337
72610	Operation Of Pl. 161		Secretary(s)		x	15,772	52,884	37,112
72610	Operation Of Pl. 166		Custodial Personnel		x	1,468,310	1,481,914	13,604
72610	Operation Of Pl. 186		Longevity Pay		x	29,237	29,252	15
72610	Operation Of Pl. 189		Other Salaries & Wages		x	33,957	36,232	2,275
72610	Operation Of Pl. 201		Social Security		x	101,929	105,980	4,051
72610	Operation Of Pl. 204		State Retirement		x	180,841	153,842	(26,999)
72610	Operation Of Pl. 206		Life Insurance		x	3,423	2,960	(463)
72610	Operation Of Pl. 207		Medical Insurance		x	486,750	408,990	(77,760)
72610	Operation Of Pl. 208		Dental Insurance		x	9,906	7,812	(2,094)
72610	Operation Of Pl. 212		Employer Medicare Liability		x	24,661	25,641	980
72610	Operation Of Pl. 399		Other Contracted Services			528,000	550,000	22,000
72610	Operation Of Pl. 399		Other Contracted Services		950	-	-	-
72610	Operation Of Pl. 410		Custodial Supplies			208,235	208,235	-
72610	Operation Of Pl. 415		Electricity			1,623,177	1,688,104	64,927
72610	Operation Of Pl. 434		Natural Gas			237,066	244,178	7,112
72610	Operation Of Pl. 454		Water And Sewer			173,280	178,478	5,198
72610	Operation Of Pl. 502		Building And Contents Insurance			561,488	645,711	84,223
72610	Operation Of Pl. 524		Staff Development			2,000	2,000	-
72610	Operation Of Pl. 599		Other Charges			8,450	8,450	-
72610	Operation Of Pl. 599		Other Charges		801	-	-	-
72610	Operation Of Pl. 720		Plant Operation Equipment			15,000	15,000	-
						5,808,213	5,954,732	146,519
								-
72620	Maintenance Of 105		Supervisor		x	75,388	80,000	4,612
72620	Maintenance Of 103		Assistant		x	-	65,000	65,000
72620	Maintenance Of 161		Secretary(s)		x	19,558	-	(19,558)
72620	Maintenance Of 167		Maintenance Personnel		x	523,883	564,067	40,184
72620	Maintenance Of 186		Longevity Pay		x	13,276	13,743	467
72620	Maintenance Of 201		Social Security		x	39,191	44,815	5,624
72620	Maintenance Of 204		State Retirement		x	69,532	65,053	(4,479)
72620	Maintenance Of 206		Life Insurance		x	1,053	1,048	(5)
72620	Maintenance Of 207		Medical Insurance		x	117,128	131,250	14,122
72620	Maintenance Of 208		Dental Insurance		x	2,617	2,772	155
72620	Maintenance Of 212		Employer Medicare Liability		x	9,482	10,843	1,361
72620	Maintenance Of 307		Communication			10,000	10,000	-
72620	Maintenance Of 335		Maintenance And Repair Services-Buildings			160,000	160,000	-
72620	Maintenance Of 336		Maintenance And Repair Services-Equipment			250,000	250,000	-
72620	Maintenance Of 355		Travel			2,500	2,500	-
72620	Maintenance Of 399		Other Contracted Services			250,000	290,000	40,000
72620	Maintenance Of 499		Other Supplies And Materials			355,575	355,575	-
72620	Maintenance Of 499		Other Supplies And Materials		950	3,000	3,000	-
72620	Maintenance Of 524		Staff Development			2,500	2,500	-
72620	Maintenance Of 599		Other Charges			6,000	6,000	-
72620	Maintenance Of 717		Maintenance Equipment			35,000	35,000	-
72620	Maintenance Of 718		Motor Vehicles			90,000	100,000	10,000
						2,035,683	2,193,166	157,483

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
								-
72710	Transportation	105	Supervisor/Director		x	72,792	101,010	28,218
72710	Transportation	103	Trainer/Recruiter		x	-	-	-
72710	Transportation	142	Mechanic(s)		x	233,803	251,370	17,567
72710	Transportation	146	Bus Drivers		x	1,232,000	1,295,000	63,000
72710	Transportation	146	Bus Drivers		020	-	-	-
72710	Transportation	146	Bus Drivers		200	135,000	135,000	-
72710	Transportation	161	Secretary		x	35,025	31,299	(3,726)
72710	Transportation	162	Clerical Personnel		x	-	-	-
72710	Transportation	186	Longevity Pay		x	2,700	4,616	1,916
72710	Transportation	189	Other Salaries & Wages		x	90,000	118,800	28,800
72710	Transportation	189	Other Salaries & Wages		200	60,000	90,000	30,000
72710	Transportation	201	Social Security		x	115,402	125,680	10,278
72710	Transportation	204	State Retirement		x	64,276	61,839	(2,437)
72710	Transportation	206	Life Insurance		x	6,487	2,232	(4,255)
72710	Transportation	207	Medical Insurance		x	102,494	77,617	(24,877)
72710	Transportation	208	Dental Insurance		x	1,764	2,016	252
72710	Transportation	212	Employer Medicare Liability		x	27,920	30,407	2,487
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	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	2,328	-
72710	Transportation	599	Other Charges - Secondary Ins	020		599	599	-
72710	Transportation	729	Equipmment			4,800	4,800	-
72710	Transportation	718	Transportation Vehicles			360,000	260,984	(99,016)
						3,538,140	3,586,347	48,207
								-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	24-25 Approved	25-26 Requested	Variance
73300	Community Sen 105		Supervisor/Director		700	-	-	-
73300	Community Sen 105		Supervisor/Director		500	97,043	83,354	(13,689)
73300	Community Sen 186		Longevity Pay			-	300	300
73300	Community Sen 189		Other Salaries & Wages		500	117,351	134,875	17,524
73300	Community Sen 189		Other Salaries & Wages		700	81,750	85,680	3,930
73300	Community Sen 201		Social Security			18,361	18,861	500
73300	Community Sen 204		State Retirement			32,576	27,379	(5,197)
73300	Community Sen 206		Life Insurance			147	603	456
73300	Community Sen 207		Medical Insurance			17,647	20,799	3,152
73300	Community Sen 208		Dental Insurance			504	504	-
73300	Community Sen 212		Employer Medicare Liability			4,443	4,564	121
73300	Community Sen 307		Communication		500	2,500	2,500	-
73300	Community Sen 355		Travel		500	750	750	-
73300	Community Sen 422		Food Supplies		500	14,000	14,000	-
73300	Community Sen 499		Other Supplies And Materials		500	9,000	9,000	-
73300	Community Sen 499		Other Supplies And Materials		700	-	-	-
73300	Community Sen 599		Other Charges		500	3,000	3,000	-
73300	Community Sen 790		Other Equipment		500	1,500	1,500	-
						400,572	407,669	7,097
								-
73400	Early Childhood 116		Teachers		x	447,100	418,800	(28,300)
73400	Early Childhood 162		Clerical Personnel		x	-	-	-
73400	Early Childhood 163		Aides		x	254,951	264,453	9,502
73400	Early Childhood 186		Longevity Pay			4,472	1,953	(2,519)
73400	Early Childhood 201		Social Security			43,805	42,483	(1,322)
73400	Early Childhood 204		State Retirement			77,718	61,669	(16,049)
73400	Early Childhood 206		Life Insurance			1,025	1,372	347
73400	Early Childhood 207		Medical Insurance			135,015	152,901	17,886
73400	Early Childhood 208		Dental Insurance			2,520	3,024	504
73400	Early Childhood 212		Employer Medicare Liability			10,598	10,279	(319)
73400	Early Childhood 355		Travel			600	600	-
73400	Early Childhood 429		Instructional Supplies			12,107	12,107	-
73400	Early Childhood 504		Indirect Cost			-	-	-
73400	Early Childhood 524		Staff Development			1,600	1,600	-
73400	Early Childhood 599		Other Charges			2,168	2,168	-
						993,679	973,409	(20,270)
								-
76100	Regular Capital	707	Building Improvements			400,000	400,000	-
						400,000	400,000	-
								-
82100	Principal on Deb	601	Principal on Bonds			169,752	169,656	(96)
82200	Interest on Deb	603	Interest on Bonds			10,470	10,142	(328)
						180,222	179,798	(424)
								-
99100	Transfers Out	590	Transfers To Other Funds			98,464	98,464	-
						98,464	98,464	-
								-
	Total Expenditures					74,153,268	76,131,686	1,978,417
	Revenue less Expenses					(0)	-	0
								-

Fund 142
School Federal Funds
Fiscal Year 2025-2026

Funding Source	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs. Original Variance
012 Consolidated Admin						
Funding Source						
142-012-47141-	- -	ESEA	153,299.00	159,780.00	159,780.00	6,481.00
Funding Source Total			153,299.00	159,780.00	159,780.00	6,481.00
Expenditure						
142-012-72210-105-	-	Regular Instruction Program - Supervisor/Director	96,780.00	101,620.00	101,620.00	4,840.00
142-012-72210-162-	-	Regular Instruction Program - Clerical Personnel	17,658.00	18,637.00	18,637.00	979.00
142-012-72210-186-	-	Regular Instruction Program - Longevity Pay	-	-	-	-
142-012-72210-201-	-	Regular Instruction Program - Social Security	7,135.00	7,439.00	7,439.00	304.00
142-012-72210-204-	-	Regular Instruction Program - State Retirement	12,659.00	11,398.00	11,398.00	(1,261.00)
142-012-72210-206-	-	Regular Instruction Program - Life Insurance	110.00	110.00	110.00	-
142-012-72210-207-	-	Regular Instruction Program - Medical Insurance	12,653.00	13,208.00	13,208.00	555.00
142-012-72210-208-	-	Regular Instruction Program - Dental Insurance	378.00	378.00	378.00	-
142-012-72210-212-	-	Regular Instruction Program - Employer Medicare Liability	1,726.00	1,740.00	1,740.00	14.00
142-012-72210-499-	-	Regular Instruction Program - Other Supplies And Materials	200.00	700.00	700.00	500.00
142-012-72210-524-	-	Regular Instruction Program - Staff Development	3,000.00	4,550.00	4,550.00	1,550.00
142-012-99100-504-	-	Transfers Out - Indirect Cost	1,000.00	-	-	(1,000.00)
Expenditure Total			153,299.00	159,780.00	159,780.00	6,481.00
102 Title I, Part B						
Funding Source						
142-102-47141-	- -	ESEA	2,147,625.00	2,065,152.00	2,065,152.00	(82,473.00)
Funding Source Total			2,147,625.00	2,065,152.00	2,065,152.00	(82,473.00)
Expenditure						
142-102-71100-163-	-	Regular Instruction Program - Educational Assistants	791,968.00	786,735.00	786,735.00	(5,233.00)
142-102-71100-186-	-	Regular Instruction Program - Longevity Pay	30,080.00	25,525.00	25,525.00	(4,555.00)
142-102-71100-189-	-	Regular Instruction Program - Other Salaries & Wages	47,500.00	47,607.00	47,607.00	107.00
142-102-71100-201-	-	Regular Instruction Program - Social Security	50,968.00	52,340.00	52,340.00	1,372.00
142-102-71100-204-	-	Regular Instruction Program - State Retirement	90,425.00	94,555.00	94,555.00	4,130.00
142-102-71100-206-	-	Regular Instruction Program - Life Insurance	3,124.00	3,181.00	3,181.00	57.00
142-102-71100-207-	-	Regular Instruction Program - Medical Insurance	425,989.00	442,651.00	442,651.00	16,662.00
142-102-71100-208-	-	Regular Instruction Program - Dental Insurance	7,812.00	9,324.00	9,324.00	1,512.00
142-102-71100-212-	-	Regular Instruction Program - Employer Medicare Liability	12,331.00	12,241.00	12,241.00	(90.00)
142-102-71100-429-	-	Regular Instruction Program - Instructional Supplies	8,000.00	50,897.00	50,897.00	42,897.00
142-102-71100-722-	-	Regular Instruction Program - Regular Instruction Equipment	8,000.00	56,932.00	56,932.00	48,932.00
142-102-72130-186-	-	Other Student Support - Longevity Pay	1,700.00	-	-	(1,700.00)
142-102-72130-189-	-	Other Student Support - Other Salaries & Wages	59,933.00	-	-	(59,933.00)
142-102-72130-201-	-	Other Student Support - Social Security	3,816.00	-	-	(3,816.00)
142-102-72130-204-	-	Other Student Support - State Retirement	6,769.00	-	-	(6,769.00)
142-102-72130-206-	-	Other Student Support - Life Insurance	146.00	-	-	(146.00)
142-102-72130-207-	-	Other Student Support - Medical Insurance	22,090.00	-	-	(22,090.00)
142-102-72130-208-	-	Other Student Support - Dental Insurance	504.00	-	-	(504.00)
142-102-72130-212-	-	Other Student Support - Employer Medicare Liability	923.00	-	-	(923.00)
142-102-72130-355-	-	Other Student Support - Travel	2,000.00	-	-	(2,000.00)
142-102-72130-399-	-	Other Student Support - Other Contracted Services	800.00	1,500.00	1,500.00	700.00
142-102-72130-499-	-	Other Student Support - Other Supplies And Materials	2,000.00	2,000.00	2,000.00	-
142-102-72130-524-	-	Other Student Support - Staff Development	800.00	2,000.00	2,000.00	1,200.00
142-102-72130-599-	-	Other Student Support - Other Charges	20,529.00	20,437.00	20,437.00	(92.00)
142-102-72130-790-	-	Other Student Support - Other Equipment	800.00	-	-	(800.00)
142-102-72210-172-	-	Regular Instruction Program - Instructional Coaches	-	286,467.00	286,467.00	286,467.00
142-102-72210-186-	-	Regular Instruction Program - Longevity Pay	350,000.00	-	-	(350,000.00)
142-102-72210-189-	-	Regular Instruction Program - Other Salaries & Wages	40,000.00	-	-	(40,000.00)
142-102-72210-201-	-	Regular Instruction Program - Social Security	25,500.00	17,761.00	17,761.00	(7,739.00)
142-102-72210-204-	-	Regular Instruction Program - State Retirement	42,800.00	27,214.00	27,214.00	(15,586.00)
142-102-72210-206-	-	Regular Instruction Program - Life Insurance	373.00	293.00	293.00	(80.00)
142-102-72210-207-	-	Regular Instruction Program - Medical Insurance	55,000.00	43,288.00	43,288.00	(11,712.00)
142-102-72210-208-	-	Regular Instruction Program - Dental Insurance	945.00	882.00	882.00	(63.00)
142-102-72210-212-	-	Regular Instruction Program - Employer Medicare Liability	6,000.00	4,154.00	4,154.00	(1,846.00)
142-102-72210-524-	-	Regular Instruction Program - Staff Development	8,000.00	27,168.00	27,168.00	19,168.00
142-102-99100-504-	-	Transfers Out - Indirect Cost	20,000.00	50,000.00	50,000.00	30,000.00
Expenditure Total			2,147,625.00	2,065,152.00	2,065,152.00	(82,473.00)

Funding Source	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs. Original Variance
104 Title I D						
Funding Source						
142-104-47141-	- -	ESEA	-	91,669.00	-	-
Funding Source Total			-	91,669.00	-	-
Expenditure						
142-104-71100-399-	-	Regular Instruction Program - Other Contracted Services	-	-	-	-
142-104-71100-429-	-	Regular Instruction Program - Instructional Supplies	-	-	-	-
142-104-71100-722-	-	Regular Instruction Program - Regular Instruction Equipment	-	-	-	-
142-104-71150-429-	-	Alternative Instruction Program - Instructional Supplies	-	1,869.00	-	-
142-104-71150-790-	-	Alternative Instruction Program - Other Equipment	-	36,800.00	-	-
142-104-72130-399-	-	Other Student Support - Other Contracted Services	-	52,000.00	-	-
142-104-72210-399-	-	Regular Instruction Program - Other Contracted Services	-	-	-	-
142-104-72210-524-	-	Regular Instruction Program - Staff Development	-	-	-	-
142-104-99100-504-	-	Transfers Out - Indirect Cost	-	1,000.00	-	-
Expenditure Total			-	91,669.00	-	-
302 Title III						
Funding Source						
142-302-47146-	- -	English Language Acquisition Grants	28,147.00	52,254.00	52,255.00	24,108.00
Funding Source Total			28,147.00	52,254.00	52,255.00	24,108.00
Expenditure						
142-302-71100-186-	-	Regular Instruction Program - Longevity Pay	-	178.00	178.00	178.00
142-302-71100-189-	-	Regular Instruction Program - Other Salaries & Wages	-	19,655.00	19,655.00	19,655.00
142-302-71100-201-	-	Regular Instruction Program - Social Security	-	1,219.00	1,219.00	1,219.00
142-302-71100-204-	-	Regular Instruction Program - State Retirement	-	2,182.00	2,182.00	2,182.00
142-302-71100-206-	-	Regular Instruction Program - Life Insurance	-	30.00	30.00	30.00
142-302-71100-207-	-	Regular Instruction Program - Medical Insurance	-	6,982.00	6,982.00	6,982.00
142-302-71100-208-	-	Regular Instruction Program - Dental Insurance	-	126.00	126.00	126.00
142-302-71100-212-	-	Regular Instruction Program - Employer Medicare Liability	-	285.00	285.00	285.00
142-302-72130-186-	-	Other Student Support - Longevity Pay	144.00	-	-	(144.00)
142-302-72130-189-	-	Other Student Support - Other Salaries & Wages	17,720.00	-	-	(17,720.00)
142-302-72130-201-	-	Other Student Support - Social Security	1,110.00	-	-	(1,110.00)
142-302-72130-204-	-	Other Student Support - State Retirement	1,350.00	-	-	(1,350.00)
142-302-72130-206-	-	Other Student Support - Life Insurance	25.00	-	-	(25.00)
142-302-72130-207-	-	Other Student Support - Medical Insurance	3,100.00	-	-	(3,100.00)
142-302-72130-208-	-	Other Student Support - Dental Insurance	130.00	-	-	(130.00)
142-302-72130-212-	-	Other Student Support - Employer Medicare Liability	260.00	-	-	(260.00)
142-302-72130-499-	-	Other Student Support - Other Supplies And Materials	2,000.00	19,703.00	19,704.00	17,704.00
142-302-72130-524-	-	Other Student Support - Staff Development	1,320.00	1,320.00	1,320.00	-
142-302-72130-599-	-	Other Student Support - Other Charges	175.00	175.00	175.00	-
142-302-72130-790-	-	Other Student Support - Other Equipment	500.00	-	-	(500.00)
142-302-72710-146-	-	Transportation - Bus Drivers	100.00	92.00	92.00	(8.00)
142-302-72710-201-	-	Transportation - Social Security	10.00	6.00	6.00	(4.00)
142-302-72710-212-	-	Transportation - Employer Medicare Liability	3.00	1.00	1.00	(2.00)
142-302-99100-504-	-	Transfers Out - Indirect Cost	200.00	300.00	300.00	100.00
Expenditure Total			28,147.00	52,254.00	52,255.00	24,108.00
402 Title IV						
Funding Source						
142-402-47590-	- -	Other Federal Through State	97,514.00	103,408.00	103,408.00	5,894.00
Funding Source Total			97,514.00	103,408.00	103,408.00	5,894.00
Expenditure						
142-402-72120-189-	-	Health Services - Other Salaries & Wages	62,880.00	-	-	(62,880.00)
142-402-72120-201-	-	Health Services - Social Security	3,899.00	-	-	(3,899.00)
142-402-72120-204-	-	Health Services - State Retirement	6,917.00	-	-	(6,917.00)
142-402-72120-206-	-	Health Services - Life Insurance	73.00	-	-	(73.00)
142-402-72120-207-	-	Health Services - Medical Insurance	19,298.00	-	-	(19,298.00)
142-402-72120-208-	-	Health Services - Dental Insurance	504.00	-	-	(504.00)
142-402-72120-212-	-	Health Services - Employer Medicare Liability	943.00	-	-	(943.00)
142-402-72120-524-	-	Health Services - Staff Development	2,029.00	-	-	(2,029.00)
142-402-72130-189-	-	Other Student Support - Other Salaries & Wages	-	66,780.00	66,780.00	66,780.00
142-402-72130-201-	-	Other Student Support - Social Security	-	4,140.00	4,140.00	4,140.00
142-402-72130-204-	-	Other Student Support - State Retirement	-	7,346.00	7,346.00	7,346.00
142-402-72130-206-	-	Other Student Support - Life Insurance	-	73.00	73.00	73.00
142-402-72130-207-	-	Other Student Support - Medical Insurance	-	20,140.00	20,140.00	20,140.00
142-402-72130-208-	-	Other Student Support - Dental Insurance	-	504.00	504.00	504.00
142-402-72130-212-	-	Other Student Support - Employer Medicare Liability	-	925.00	925.00	925.00
142-402-72210-524-	-	Regular Instruction Program - Staff Development	-	3,000.00	3,000.00	3,000.00
142-402-99100-504-	-	Transfers Out - Indirect Cost	971.00	500.00	500.00	(471.00)
Expenditure Total			97,514.00	103,408.00	103,408.00	5,894.00

Funding Source	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs. Original Variance
801 Carl Perkins Basic						
Funding Source						
	142-801-47131- - -	Vocational Program Improvement	133,936.00	131,601.00	131,601.14	(2,334.86)
Funding Source Total			133,936.00	131,601.00	131,601.14	(2,334.86)
Expenditure						
	142-801-71300-116- -	Career and Technical Education Program - Teachers	8,850.00	-	-	(8,850.00)
	142-801-71300-189- -	Career and Technical Education Program - Other Salaries & Wages	12,000.00	5,100.00	-	(12,000.00)
	142-801-71300-201- -	Career and Technical Education Program - Social Security	1,293.00	155.00	-	(1,293.00)
	142-801-71300-204- -	Career and Technical Education Program - State Retirement	2,293.00	990.00	-	(2,293.00)
	142-801-71300-212- -	Career and Technical Education Program - Employer Medicare Liability	313.00	38.00	-	(313.00)
	142-801-71300-429- -	Career and Technical Education Program - Instructional Supplies	18,044.00	50,279.00	1,500.00	(16,544.00)
	142-801-71300-471- -	Career and Technical Education Program - Software	3,390.00	3,910.00	3,910.00	520.00
	142-801-71300-499- -	Career and Technical Education Program - Other Supplies And Materials	12,000.00	30,000.00	25,000.00	13,000.00
	142-801-71300-599- -	Career and Technical Education Program - Other Charges	12,000.00	-	-	(12,000.00)
	142-801-71300-730- -	Career and Technical Education Program - Vocational Instruction Equipment	37,111.00	7,629.00	66,332.19	29,221.19
	142-801-72130-146- -	Other Student Support - Bus Drivers	-	-	-	-
	142-801-72130-201- -	Other Student Support - Social Security	-	-	-	-
	142-801-72130-204- -	Other Student Support - State Retirement	-	-	-	-
	142-801-72130-212- -	Other Student Support - Employer Medicare Liability	-	-	-	-
	142-801-72130-355- -	Other Student Support - Travel	9,686.00	500.00	700.00	(8,986.00)
	142-801-72130-399- -	Other Student Support - Other Contracted Services	1,500.00	-	-	(1,500.00)
	142-801-72130-524- -	Other Student Support - Staff Development	11,956.00	12,500.00	12,500.00	544.00
	142-801-72130-599- -	Other Student Support - Other Charges	-	14,500.00	15,658.95	15,658.95
	142-801-72230-355- -	Career and Technical Education Program - Travel	2,500.00	-	-	(2,500.00)
	142-801-72230-524- -	Career and Technical Education Program - Staff Development	-	3,500.00	3,500.00	3,500.00
	142-801-72710-146- -	Transportation - Bus Drivers	-	2,500.00	2,500.00	2,500.00
	142-801-99100-504- -	Transfers Out - Indirect Cost	1,000.00	-	-	(1,000.00)
Expenditure Total			133,936.00	131,601.00	131,601.14	(2,334.86)
806 Carl Perkins Reserve						
Funding Source						
	142-806-47131- - -	Vocational Program Improvement	-	50,000.00	50,000.00	50,000.00
Funding Source Total			-	50,000.00	50,000.00	50,000.00
Expenditure						
	142-806-71300-189- -	Career and Technical Education Program - Other Salaries & Wages	-	5,120.00	5,120.00	5,120.00
	142-806-71300-201- -	Career and Technical Education Program - Social Security	-	317.00	317.44	317.44
	142-806-71300-204- -	Career and Technical Education Program - State Retirement	-	563.00	563.20	563.20
	142-806-71300-212- -	Career and Technical Education Program - Employer Medicare Liability	-	77.00	76.80	76.80
	142-806-71300-429- -	Career and Technical Education Program - Instructional Supplies	-	3,800.00	19,422.56	19,422.56
	142-806-71300-499- -	Career and Technical Education Program - Other Supplies And Materials	-	7,500.00	6,500.00	6,500.00
	142-806-71300-730- -	Career and Technical Education Program - Vocational Instruction Equipment	-	30,011.00	18,000.00	18,000.00
	142-806-72130-146- -	Other Student Support - Bus Drivers	-	2,200.00	-	-
	142-806-72130-201- -	Other Student Support - Social Security	-	136.00	-	-
	142-806-72130-204- -	Other Student Support - State Retirement	-	242.00	-	-
	142-806-72130-212- -	Other Student Support - Employer Medicare Liability	-	34.00	-	-
Expenditure Total			-	50,000.00	50,000.00	50,000.00
892 IDEA Partnership for Systemic Change (K-12)						
Funding Source						
	142-892-47402- - -	IDEA High Cost	-	100,000.00	100,000.00	100,000.00
Funding Source Total			-	100,000.00	100,000.00	100,000.00
Expenditure						
	142-892-71200-725	Special Education Instruction	-	7,000.00	7,000.00	7,000.00
	142-892-72220-524	Staff Development	-	8,000.00	8,000.00	
	142-892-72710-425	Gasoline	-	1,000.00	1,000.00	
	142-892-72710-729	Transportation Equipment	-	84,000.00	84,000.00	
Expenditure Total			-	100,000.00	100,000.00	7,000.00

Funding Source	GL Account	Description	Original Budget 2024 - 2025	Amended Budget 2024 - 2025	Requested 2025- 2026	Requested vs. Original Variance
902 IDEA, Part B						
Funding Source						
	142-902-47143-	- IDEA High Cost	1,657,810.00	2,022,164.00	1,651,810.00	(6,000.00)
Funding Source Total			1,657,810.00	2,022,164.00	1,651,810.00	(6,000.00)
Expenditure						
	142-902-71200-116-	- Special Education Program - Teachers	10,000.00	10,000.00	1,000.00	(9,000.00)
	142-902-71200-163-	- Special Education Program - Aides	595,000.00	932,354.00	595,000.00	-
	142-902-71200-171-	- Special Education Program - Speech Pathologist	25,000.00	25,000.00	25,000.00	-
	142-902-71200-186-	- Special Education Program - Longevity Pay	27,000.00	27,000.00	27,000.00	-
	142-902-71200-198-	- Special Education Program - Non-Certified Substitute Teachers	3,000.00	3,000.00	3,000.00	-
	142-902-71200-201-	- Special Education Program - Social Security	37,000.00	37,000.00	37,000.00	-
	142-902-71200-204-	- Special Education Program - State Retirement	65,000.00	65,000.00	65,000.00	-
	142-902-71200-206-	- Special Education Program - Life Insurance	3,000.00	3,000.00	3,000.00	-
	142-902-71200-207-	- Special Education Program - Medical Insurance	320,000.00	320,000.00	320,000.00	-
	142-902-71200-208-	- Special Education Program - Dental Insurance	7,821.00	7,821.00	7,821.00	-
	142-902-71200-212-	- Special Education Program - Employer Medicare Liability	9,400.00	9,400.00	9,400.00	-
	142-902-71200-429-	- Special Education Program - Instructional Supplies	10,000.00	15,000.00	10,000.00	-
	142-902-71200-499-	- Special Education Program - Other Supplies And Materials	5,000.00	5,000.00	5,000.00	-
	142-902-71200-725-	- Special Education Program - Special Education Equipment	10,000.00	10,000.00	10,000.00	-
	142-902-72220-124-	- Special Education Program - Psychological Personnel	163,425.00	163,425.00	163,425.00	-
	142-902-72220-131-	- Special Education Program - Medical Personnel	53,261.00	53,261.00	53,261.00	-
	142-902-72220-162-	- Special Education Program - Clerical Personnel	18,725.00	18,725.00	18,725.00	-
	142-902-72220-186-	- Special Education Program - Longevity Pay	1,600.00	1,600.00	1,600.00	-
	142-902-72220-189-	- Special Education Program - Other Salaries & Wages	72,144.00	72,144.00	72,144.00	-
	142-902-72220-201-	- Special Education Program - Social Security	13,500.00	13,500.00	16,500.00	3,000.00
	142-902-72220-204-	- Special Education Program - State Retirement	25,013.00	25,013.00	25,013.00	-
	142-902-72220-206-	- Special Education Program - Life Insurance	366.00	366.00	366.00	-
	142-902-72220-207-	- Special Education Program - Medical Insurance	49,000.00	49,000.00	49,000.00	-
	142-902-72220-208-	- Special Education Program - Dental Insurance	850.00	850.00	850.00	-
	142-902-72220-212-	- Special Education Program - Employer Medicare Liability	3,700.00	3,700.00	3,700.00	-
	142-902-72220-307-	- Special Education Program - Communication	1,000.00	1,000.00	1,000.00	-
	142-902-72220-310-	- Special Education Program - Contracts With Other Public Agencies	6,400.00	6,400.00	6,400.00	-
	142-902-72220-312-	- Special Education Program - Contracts With Private Agencies	30,000.00	30,000.00	30,000.00	-
	142-902-72220-322-	- Special Education Program - Evaluation And Testing	5,000.00	12,000.00	5,000.00	-
	142-902-72220-355-	- Special Education Program - Travel	2,000.00	7,000.00	2,000.00	-
	142-902-72220-524-	- Special Education Program - Staff Development	5,434.00	15,434.00	5,434.00	-
	142-902-72710-146-	- Transportation - Bus Drivers	51,717.00	51,717.00	51,717.00	-
	142-902-72710-189-	- Transportation - Other Salaries & Wages	20,230.00	20,230.00	20,230.00	-
	142-902-72710-201-	- Transportation - Social Security	3,226.00	3,226.00	3,226.00	-
	142-902-72710-204-	- Transportation - State Retirement	1,776.00	1,776.00	1,776.00	-
	142-902-72710-206-	- Life Insurance	-	-	-	-
	142-902-72710-207-	- Medical Insurance	-	-	-	-
	142-902-72710-212-	- Transportation - Employer Medicare Liability	2,222.00	2,222.00	2,222.00	-
	142-902-99110-504-	- Operating Transfers To Primary Govts - Indirect Cost	-	-	-	-
Expenditure Total			1,657,810.00	2,022,164.00	1,651,810.00	(6,000.00)
911 IDEA, Preschool						
Funding Source						
	142-911-47145-	- Special Education Preschool Grants	61,623.00	61,623.00	61,623.00	-
Funding Source Total			61,623.00	61,623.00	61,623.00	-
Expenditure						
	142-911-71200-116-	- Special Education Program - Teachers	45,814.00	45,814.00	45,814.00	-
	142-911-71200-201-	- Special Education Program - Social Security	2,604.00	2,604.00	2,604.00	-
	142-911-71200-204-	- Special Education Program - State Retirement	4,500.00	4,500.00	4,500.00	-
	142-911-71200-206-	- Special Education Program - Life Insurance	78.00	78.00	78.00	-
	142-911-71200-207-	- Special Education Program - Medical Insurance	6,500.00	6,500.00	6,500.00	-
	142-911-71200-208-	- Special Education Program - Dental Insurance	231.00	231.00	231.00	-
	142-911-71200-212-	- Special Education Program - Employer Medicare Liability	570.00	570.00	570.00	-
	142-911-71200-399-	- Special Education Program - Other Contracted Services	1,000.00	1,000.00	1,000.00	-
	142-911-71200-429-	- Special Education Program - Instructional Supplies	326.00	326.00	326.00	-
	142-911-71200-725-	- Special Education Program - Special Education Equipment	-	-	-	-
Expenditure Total			61,623.00	61,623.00	61,623.00	-
Grand Total			8,559,908.00	9,675,302.00	8,751,258.28	98,350.28

Function	Function Description	Object	Object Description	24-25 Approved	25-26 Proposed	Variance
39000	Fund Balance			957,403	1,049,294	91,891
43521	Lunch Payments - Children			650,000	-	(650,000)
43522	Lunch Payments - Adults			50,000	50,000	-
43523	Income From Breakfast			140,000	-	(140,000)
43525	A La Carte Sales			425,200	250,200	(175,000)
43990	Other Charges For Services			5,500	5,500	-
44110	Interest Earned			6,900	96,000	89,100
44530	Sale Of Equipment			100	100	-
46520	School Food Service			40,425	42,445	2,020
47111	Section 4 - Lunch			2,730,000	3,480,000	750,000
47112	USDA - Commodities			350,000	360,000	10,000
47113	Breakfast			730,798	970,798	240,000
				6,086,326	6,304,337	608,659
73100	Food Service	105	Supervisor/Director	58,942	64,170	5,228
73100	Food Service	119	Accountants/Bookkeepers	23,473	25,241	1,768
73100	Food Service	161	Secretaries	40,135	43,702	3,567
73100	Food Service	165	Cafeteria Personnel	1,435,250	1,471,493	36,243
73100	Food Service	186	Longevity Pay	19,478	17,998	(1,480)
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	98,638	101,448	2,810
73100	Food Service	204	State Retirement	99,456	84,872	(14,584)
73100	Food Service	206	Life Insurance	2,610	4,569	1,959
73100	Food Service	207	Medical Insurance	371,810	393,053	21,243
73100	Food Service	208	Dental Insurance	6,300	6,300	-
73100	Food Service	210	Unemployment Compensation	100	100	-
73100	Food Service	212	Employer Medicare Liability	-	-	-
73100	Food Service	212	Employer Medicare Liability	23,864	24,544	680
73100	Food Service	307	Communication	5,500	5,500	-
73100	Food Service	336	Maint & Repair Svcs-Equipment	180,000	180,000	-
73100	Food Service	354	Transportation-Other Than Students	27,000	32,000	5,000
73100	Food Service	355	Travel	9,000	9,000	-
73100	Food Service	399	Other Contracted Services	350,000	350,000	-
73100	Food Service	422	Food Supplies	2,405,620	2,525,900	120,280
73100	Food Service	435	Office Supplies	10,000	10,000	-
73100	Food Service	469	Usda - Commodities	350,000	360,000	10,000
73100	Food Service	499	Other Supplies And Materials	252,000	300,000	48,000
73100	Food Service	524	Staff Development	10,000	20,000	10,000
73100	Food Service	710	Food Service Equipment	165,600	150,000	(15,600)
99100	Transfers Out	504	Indirect Costs	125,900	108,798	(17,102)
				6,086,326	6,304,337	608,659

Jefferson County Schools
School Capital Projects
Fund 177

Ledger Type	Fund	Function	Object	Description	Sub Object	Sub Object Description	FY 24-25 Balance	FY 25-26 Proposed
Revenue	177	48130		Contributions	JER	Jefferson Elementary Renovation	-	12,500,000
Revenue	177	40240		Wheel tax			-	240,000
Revenue	177	34685		Committed for Educaton	CUL	Culinary Arts - CTE	180,000	180,000
Revenue	177	34685		Committed for Educaton	JER	Jefferson Elementary Renovation	11,500,000	11,500,000
Revenue	177	34685		Committed for Educaton	LVS	FFA Steel Livestock Structure	188,000	188,000
Revenue	177	34685		Committed for Educaton	NMR	NME - New roof	2,056	2,056
Revenue	177	34685		Committed for Educaton	PAV	Paving Projects	305,322	305,322
Revenue	177	34685		Committed for Educaton	RHV	RSS HVAC replacement	2,000	2,000
Revenue	177	34685		Committed for Educaton	SEC	Security Entrance	-	-
Revenue	177	34685		Committed for Educaton	TER	Talbott Elementary Renovation	2,977,850	2,977,850
Revenue	177	34685		Committed for Educaton	MNE	Maintenance Equipment	60,000	60,000
Revenue	177	34685		Committed for Educaton	TRN	For Transportation	180,000	180,000
Total Revenues							15,395,228	28,135,228
Expenditure	177	91300	707	Building Improvements			-	240,000
Expenditure	177	91300	707	Building Improvements	CUL	Culinary Arts - CTE	180,000	180,000
Expenditure	177	91300	707	Building Improvements	JER	Jefferson Elementary Renovation	11,500,000	24,000,000
Expenditure	177	91300	707	Building Improvements	LVS	FFA Steel Livestock Structure	188,000	188,000
Expenditure	177	91300	707	Building Improvements	NMR	NME - New roof	2,056	2,056
Expenditure	177	91300	707	Building Improvements	PAV	Paving Projects	305,322	305,322
Expenditure	177	91300	707	Building Improvements	RHV	RSS HVAC replacement	2,000	2,000
Expenditure	177	91300	707	Building Improvements	TER	Talbott Elementary Renovation	2,977,850	2,977,850
Expenditure	177	91300	718	Motor Vehicles	MNE	Maintenance Equipment	60,000	60,000
Expenditure	177	91300	718	Motor Vehicles	TRN	For Transportation	180,000	180,000
Total Expenditures							15,395,228	28,135,228

JEFFERSON COUNTY SCHOOL DEPARTMENT
 OPERATING BUDGET - FUND 141
 FISCAL YEAR 2025-2026

Maintenance of Effort				
	Budget (TISA)	Budget (TISA)	Proposed	
DESCRIPTION	23-24	24-25	25-26	Variance
Current Property Tax	\$ 11,152,979	\$ 11,276,096	\$ 11,385,750	\$ 109,654
Trustee's Collections - Prior	227,610	227,610	203,000	(24,610)
Cir Clk/Clk & Master Collectio	341,415	341,415	341,415	-
Interest And Penalty	50,000	50,000	41,000	(9,000)
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	15,000	35,210	35,210	-
Local Option Sales Tax	7,721,436	7,914,473	8,112,335	197,862
Mixed Drink Tax	30,000	30,000	30,000	-
Bank Excise Tax	20,000	25,000	25,000	-
Marriage Licenses	2,400	2,400	2,400	-
State Revenue Sharing -T.V.A.	1,006,000	1,100,000	1,150,000	50,000
Total Anticipated Revenues	20,589,840	21,025,204	21,349,110	323,906
Required Local Match	12,932,402	13,701,585	14,180,095	478,510
Required Maintenance of Effort	20,190,373	20,613,340	21,043,704	430,364
				-
Difference to Required MOE	399,467	411,864	305,406	

2025-2026 Budget
Additional Personnel Requests
Recommended by Budget Committee on 4/28/2025

Item	FT/PT	New Position	Salary	Hourly Rate	Hours Per Week	Total	Benefits	Est. Salary Total w/Benefits	Budget Offset	Net Effect	Notes
1	PT	Maintenance Garage	\$ 23,010.00	\$ 15.00	29.50	23,010	\$ 2,059.40	\$ 25,069.40	\$ -	\$ 25,069.40	
1	FT	Maintenance Garage	\$ 40,000.00	\$ 19.23	40.00	40,000	\$ 26,088.00	\$ 66,088.48	\$ -	\$ 66,088.48	
2	FT	Circuit Court	\$ 32,000.00	\$ 15.38	40.00	32,000	\$ 24,492.00	\$ 56,492.38	\$ -	\$ 56,492.38	
3	FT	County Clerk	\$ 35,000.00	\$ 16.83	40.00	35,000	\$ 25,090.50	\$ 60,090.45	\$ -	\$ 60,090.45	
4	PT	Dandridge Library	\$ 7,488.00	\$ 12.00	12.00	7,488	\$ 670.18	\$ 8,158.18	\$ -	\$ 8,158.18	Will increase MOE
5	PT	Tourism	\$ 26,000.00	\$ 20.00	25.00	26,000	\$ 2,327.00	\$ 28,327.00	\$ -	\$ 28,327.00	
										\$ 244,225.90	
										Full-time Positions Requested	
										Part-time Positions Requested	
										3	
										3	