

The Budget of Hamblen County, Tennessee



The Appropriation Resolution

The Tax Levy Resolution

The Nonprofit Appropriation Resolution

and

Budget Statements of the Individual Funds

For the Year Ending June 30, 2027

HAMBLEN COUNTY, TENNESSEE
Budget for the Fiscal Year Ending June 30, 2027
TABLE OF CONTENTS

	Page(s)
Hamblen County Officials	4
The Tax Levy Resolution	5 - 6
The Appropriation Resolution	7 - 12
The Nonprofit Appropriation Resolution	13 - 14
Summary Statement of Proposed Operations	15
Statement of Revenue Sharing from T.V.A.	16
Statement of Estimated Revenue from Local Option Sales Tax	17
Statement of Estimated Revenue from Current Property Tax	18
Tax Rates and Assessments - Last 10 Years	19
Property Tax Revenue Distribution by Fund	20
Major Revenue Sources by Fund	21
Appropriations Distribution by Fund	22
Appropriations by Function	23
General Fund:	
Statement of Proposed Operations	24 - 65
Special Revenue Funds:	
Solid Waste/Sanitation Fund	66 - 71
Drug Control Fund	72 - 75
Highway/Public Works Fund	76 - 82
Hamblen County School Department Funds:	
General Purpose School Fund	83 - 100
Central Cafeteria School Fund	101 - 103
Debt Service Fund:	

HAMBLEN COUNTY, TENNESSEE
Budget for the Fiscal Year Ending June 30, 2027
TABLE OF CONTENTS

General Debt Service Fund	104 - 108
Special Debt Service Fund	109 - 111
Capital Projects Fund:	
Highway Capital Projects Fund	112 - 115
Summary of Outstanding Principal on Debt	116
Schedule of Long-Term Debt Requirements by Year	117

HAMBLEN COUNTY, TENNESSEE
Hamblen County Officials
At June 30, 2026

Officials

Chris Cutshaw, County Mayor
Jeff Wisecarver, Highway Commissioner
Gen. Arnold W. Bunch, Jr., Superintendent of Schools
Scotty Long, Trustee
Keith Ely, Assessor of Property
Peggy Henderson, County Clerk
Teresa West, Circuit and General Sessions Courts Clerk
Teresa Carey, Clerk and Master
Jim Clawson, Register
Chad Mullins, Sheriff
Amanda Hale, Finance Director

Board of County Commissioners*

Bobby Haun, Chairman	Peggy Howell
Debbie A'Hearn	Joe T. Huntsman, Sr.
Jamie Carden	Rodney Long
Thomas A. Doty	Wayne NeSmith
Edna Greene	Mike Reed
Stan Harville	Mike Richardson
Tim Horner	Kyle Walker

Board of Highway Commissioners

Charles Anderson, Chariman	Tom Hyde
Terry Britt	Delbert Nix
Dennis Greene	Dana Rich
	William David Rich

Board of Education

Johnny Denton, Chairman	Darlene Smith
Carolyn Holt Clawson	Jerrod Weems
Bradley Harville	Robert Workman
Clyde Kinder	

**The Budget Committee is comprised of all County Commissioners, chaired by Rodney Long*

RESOLUTION 26 - 09

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hamblen County, Tennessee, meeting in a regularly scheduled Commission meeting on the 25th day of June, 2026, that the combined property tax rate for Hamblen County, Tennessee for the year beginning July 1, 2026, shall be \$1.31 on each \$100 of taxable property inside the corporate limits of the City of Morristown and \$1.47 on each \$100 of taxable property outside the corporate limits of the City of Morristown, which is to provide revenue for each of the following funds and otherwise conform to the following tax levies:

FUND	Inside Rate	Outside Rate
General	\$0.8173	\$0.8173
General Debt Service	0.2401	0.2401
General Purpose School	0.2526	0.2526
Solid Waste/Sanitation		0.16
TOTAL	\$1.31	\$1.47

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Hamblen County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 3. 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.

SECTION 4. BE IT FURTHER RESOLVED, that there is levied a motor vehicle privilege tax as provided by law. The proceeds of the \$50 motor vehicle privilege tax herein levied shall accrue \$50 (100%) to the Highway Capital Projects Fund (#176).

SECTION 5. BE IT FURTHER RESOLVED, that there is levied a hotel/motel occupancy tax as provided by law. The proceeds of the hotel/motel occupancy tax herein levied shall accrue to the General Fund for the specific purpose of capital improvements to Cherokee Park.

SECTION 6. BE IT FURTHER RESOLVED, that a local option sales tax is levied as provided by law. The first 50% of the sales tax shall accrue to the General Purpose School Fund; of the remaining 50%, the first \$200,000 shall accrue to the Highway/Public Works Fund (#131), and the remainder shall accrue to the Solid Waste/Sanitation Fund (#116).

SECTION 7. BE IT FURTHER RESOLVED, that revenues derived from State Revenue Sharing - T.V.A. shall accrue as follows: the first \$200,000 shall accrue to the Highway/Public Works Fund (#131), and the remaining revenues shall accrue to the General Fund (#101).

SECTION 8. BE IT FURTHER RESOLVED, that revenues derived from interest earned on the cash balances in the Central Cafeteria Fund (#143) shall accrue to that fund; revenues derived from interest earned on the cash balances in the Drug Control Fund (#122) shall accrue to that fund; revenues derived from interest earned on the cash balances in the

Special Debt Service Fund (#154) shall accrue to that fund; revenues derived from the interest earned on the cash balances in the Other Capital Projects Fund (#178) shall accrue to that fund; revenues derived from interest earned on the cash balances in the Other Capital Projects Fund (#189) shall accrue to that fund; revenues derived from interest earned on the cash balances in the Drug Use Abatement Fund (#128) 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 \$500,000 of interest shall accrue to the Solid Waste/Sanitation Fund (#116), the second \$120,000 of interest shall accrue to the Highway/Public Works Fund (#131), and all remaining interest earned shall accrue to the General Debt Service Fund (#151).

SECTION 9. BE IT FURTHER RESOLVED, that this resolution takes 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.

Passed this 25th day of June, 2026.

Motion made by Commissioner Rodney Long
Seconded by Commissioner Tim Horner

Aye: 10

Nay: 2

Absent: 2

Pass: yes

Abstain: 0

St. Haniel
Vice Chairman

Chris Christopherson
County Mayor

Attest:

Reagy Henderson
County Clerk

RESOLUTION 26-10

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hamblen County, Tennessee, meeting in a regularly scheduled Commission meeting on the 25th day of June, 2026, 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 Hamblen County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2026, and ending June 30, 2027, according to the following schedule:

General Fund

		\$	193,515
51100	County Commission		
51210	Board of Equalization		8,350
51300	County Mayor		293,112
51400	County Attorney		51,303
51500	Election Commission		450,682
51600	Register of Deeds		485,390
51720	Planning		302,755
51750	Codes Compliance		84,040
51760	Geographical Information Systems		111,629
51810	Other Facilities		1,604,367
51900	Other General Administration		16,500
51910	Preservation of Records		26,672
52100	Accounting and Budgeting		696,518
52300	Property Assessor's Office		521,308
52310	Reappraisal Program		188,402
52400	County Trustee's Office		497,162
52500	County Clerk's Office		1,097,184
52600	Data Processing		289,651
53100	Circuit Court		1,287,004
53300	General Sessions Court - Court I		562,051
53300	General Sessions Court - Court II		274,011
53330	Drug Court		244,470
53400	Chancery Court		494,420
53500	Juvenile Court		419,316
53900	Mental Health Court		183,470
53910	Probation Services		336,925
53920	Courtroom Security		1,480,615
54110	Sheriff's Department		4,757,164
54120	Special Patrols (SRO's)		1,848,100
54160	Administration of Sexual Offender Registry		8,000
54210	Jail		9,552,427
54220	Workhouse		132,520
54250	Work Release Program		274,631
54310	Fire Prevention and Control		320,000
54410	Civil Defense		196,694
54490	Other Emergency Management		270,752
54510	Inspection and Regulation		6,844
54610	County Coroner/Medical Examiner		250,650
54710	Drug Court Expansion		401,744

RESOLUTION 26-10

		98,000
54900	Other Public Safety	1,705,543
55110	Local Health Center	464,217
55120	Rabies and Animal Control	-
55140	Nursing Home	-
55170	Alcohol and Drug Programs	115,233
55390	Appropriations to State	-
55520	Aid to Dependent Children (SafeSpace)	15,300
55590	Other Local Welfare Services	21,710
55710	Sanitation Management	90,000
55900	Other Public Health & Welfare	11,600
56100	Adult Activities	6,500
56300	Senior Citizen's Assistance	397,580
56500	Libraries	370,005
56700	Parks and Fair Boards	160,000
56900	Other Social, Cultural, and Recreational	232,544
57100	Agricultural and Natural Resources	1,000
57300	Forest Service	98,007
57500	Soil Conservation	102,311
57800	Storm Water Management	92,500
58110	Tourism	691,000
58120	Industrial Development	43,556
58300	Veterans' Service	1,266,518
58600	Employee Benefits	451,300
58900	Miscellaneous	5,000
73300	Community Services	222,000
91110	General Administration Projects	-
91120	Administration of Justice Projects	174,000
91130	Public Health Safety Projects	-
91140	Public Health and Welfare Projects	-
91150	Other Social, Cultural, and Recreational Projects	-
91190	Other General Government Projects	-
99100	Transfers Out	-
	Total General Fund	\$ 37,055,774
	<u>Solid Waste / Sanitation Fund</u>	
55710	Sanitation Management	\$ 4,809,353
99100	Transfers Out	-
	Total Solid Waste / Sanitation Fund	\$ 4,809,353
	<u>Drug Control Fund</u>	
54150	Drug Enforcement	\$ 97,081
	Total Drug Fund	\$ 97,081

RESOLUTION 26-10

Highway / Public Works Fund

61000	Administration	\$	566,925
62000	Highway and Bridge Maintenance		1,907,535
63100	Operation and Maintenance of Equipment		665,080
66000	Employee Benefits		26,916
68000	Capital Outlay		494,692
99100	Transfers-out		-
Total Highway / Public Works Fund			\$ 3,661,148

General Purpose School Fund

71000	<u>Instruction</u>	\$	57,358,640
71100	Regular Instruction Program		10,018,279
71200	Special Education Program		5,214,025
71300	Vocational Education Program		193,000
71400	Student Body Education Program		-
72000	<u>Support Services</u>		4,789
72110	Attendance		1,243,192
72120	Health Services		3,209,751
72130	Other Student Support		3,447,373
72210	Regular Instruction Program		1,559,381
72220	Special Education Program		504,528
72230	Vocational Education Program		2,579,391
72250	Technology		2,176,910
72310	Board of Education		859,315
72320	Director of Schools		6,624,245
72410	Office of the Principal		775,536
72510	Fiscal Services		307,886
72520	Human Resources / Personnel		7,474,578
72610	Operation of Plant		2,147,150
72620	Maintenance of Plant		4,766,829
72710	Transportation		-
73000	<u>Operation of Non-Instructional Services</u>		694,837
73300	Community Services		1,717,324
73400	Early Childhood Education		-
76000	<u>Capital Outlay</u>		9,366,642
76100	Regular Capital Outlay		-
82300	<u>Other Debt Service</u>		500,000
82330	Education - Other Debt Service		-
99000	<u>Other Uses</u>		28,244
99100	Transfers Out		-
Total General Purpose School Fund			\$ 122,771,845

Central Cafeteria Fund

73000	<u>Operation of Non-Instructional Services</u>	\$	15,693,056
73100	Food Service		475,000
99100	In-Direct Cost		-
Total Central Cafeteria Fund			\$ 16,168,056

RESOLUTION 26-10

General Debt Service Fund

82100	<u>Principal on Debt</u>		3,278,825
82110	General Government	\$	-
82120	Highways and Streets		1,632,535
82130	Education		-
82200	<u>Interest on Debt</u>		3,345,795
82210	General Government		-
82220	Highways and Streets		1,669,187
82230	Education		-
82300	<u>Other Debt Service</u>		163,000
82310	General Government		2,825
82330	Education		-
Total General Debt Service Fund			\$ 10,092,167

Special Debt Service Fund

82100	<u>Principal on Debt</u>		541,989
82110	General Government	\$	-
82200	<u>Interest on Debt</u>		440,313
82210	General Government		-
82300	<u>Other Debt Service</u>		-
82310	General Government		-
99000	<u>Other Uses</u>		-
99100	Transfers Out		-
Total Special Debt Service Fund			\$ 982,302

Highway Capital Projects Fund

91200	Highway and Street Capital Projects		563,000
Total Highway Capital Projects Fund			\$ 563,000

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 Hamblen County Board of Education.

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, 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 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.

RESOLUTION 26-10

SECTION 3. 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 4. BE IT FURTHER RESOLVED, that any amendment to the budget, except for amendments to the budget for funds under supervision of the Director of Schools, shall be approved as provided in Section 5-9-407, *Tennessee Code Annotated*. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and the Board of County Commissioners for transfers between major categories as required by law. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Finance Committee, and one with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this provision shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfer within a certain fund.

SECTION 5. BE IT FURTHER RESOLVED, that any appropriations made by this resolution, which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 6. 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 Appropriations Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the fiscal 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 9-21-403, *Tennessee Code Annotated*.

SECTION 7. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the State Director of Local Government Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, *Tennessee Code Annotated*. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2027.

RESOLUTION 26-10

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be appropriated to the various County funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect at the end of the year at June 30, 2027.

SECTION 10. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

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

Passed this 25th day of June, 2026.

Motion made by Commissioner Rodney Long

Seconded by Commissioner Thomas Doty

Aye: 11

Nay: 1

Absent: 2

Pass: yes

Abstain: 0
Op Hance

Vice Chairman Chris Catts
County Mayor

Attest:
Reagy Henderson
County Clerk

RESOLUTION 26 - 11

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE AND CIVIC ORGANIZATIONS OF HAMBLLEN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, Section 5-9-109, *Tennessee Code Annotated*, authorizes the Hamblen County Legislative Body to make appropriations to various nonprofit charitable organizations and civic organizations, and

WHEREAS, the Hamblen County Legislative Body recognizes the various nonprofit charitable and civic organizations providing services in Hamblen County have great need of funds to carry on their nonprofit charitable and civic work, and

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Hamblen County, meeting in a regularly scheduled Commission meeting on the 25th day of June, 2026,

SECTION 1. That two million, one hundred sixty-six thousand, three hundred thirty-two dollars (\$2,166,332) be appropriated to nonprofit organizations in Hamblen County as reflected below:

Account #	Agency	Amount
General Fund Appropriations (#101):		
54310-316	North Hamblen County Volunteer Fire Department	\$ 80,000
54310-316	South Hamblen County Volunteer Fire Department	80,000
54310-316	East Hamblen County Volunteer Fire Department	80,000
54310-316	West Hamblen County Volunteer Fire Department	80,000
54490-316	Hamblen County Emergency Communications District	270,752
55110-309	Hamblen County Health Department – Local Direct	66,267
55120-312	Hamblen County Humane Society	300,000
55390-316	Hamblen County Health Department – Tennessee Dept. of Health	115,233
55590-316	Helen Ross McNabb - Youth Emergency Shelter (Y.E.S.)	2,800
55590-316	Morristown-Hamblen Child Care Center	12,500
56100-316	Senior Citizens Center – Adult Center	11,600
56300-316	Senior Citizens Center – Vital Visits	6,500
56500-316	Morristown-Hamblen Library	397,580
56900-316	Morristown Recreation Board	150,000
56900-316	Friends of Hospice	10,000
57300-316	Forest Service	1,000
58110-316	Morristown Area Chamber of Commerce – Tourism	22,500
58120-316	Joint Economic & Community Development Board of Hamblen County	91,000
73300-316	Imagination Library	5,000
91110-799	Morristown-Hamblen Library (Capital Improvements)	92,000
Opioid Abatement Fund Appropriations (#128):		
54490-316	Morristown-Hamblen Emergency Medical Services	50,000
55170-316	Helen Ross McNabb Center - New Hope Assessments	6,600
54250-399	Helen Ross McNabb Center - Women's Jail to Work Program	200,000
56900-316	Stepping Out Ministries	10,000
56900-316	Hamblen County Substance Abuse Coalition	25,000
		<u>\$ 2,166,332</u>

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the nonprofit and civic organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit or civic organization in accordance with Section 5-9-109(c),

RESOLUTION 26 - 11

2. That said funds must only be used by the named nonprofit or civic organizations in furtherance of their nonprofit charitable or civic purposes benefiting the general welfare of the residents of Hamblen County,

3. That it is the expressed interest of the County Commission of Hamblen County in providing these funds to the above named nonprofit charitable or civic organizations to be fully in compliance with Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to nonprofit or civic organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

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

Motion made by Commissioner Rodney Long

Seconded by Commissioner Debbie A'Hearn

Aye: 10

Nay: 2

Absent: 2

Pass: yes

Abstain: 0

St. Anne
Chairman

Vote

Chris Crotts
County Mayor

Attest:

Dorothy Henderson
County Clerk

HAMBLEN COUNTY, TENNESSEE
Summary of Proposed Operations
For the Fiscal Year Ending June 30, 2027

Fund	Estimated Beginning Fund Balance 7/1/2026	Estimated Revenue	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2027	Ending Cash as a Percent of Expenditures
General (101)	\$ 18,030,006	\$ 36,317,067	\$ 350,000	\$ 54,697,073	\$ 37,055,774	\$ -	\$ 37,055,774	\$ 17,641,299	47.61%
Solid Waste (116)	2,995,257	4,387,180	-	7,382,437	4,809,353	-	4,809,353	2,573,084	53.50%
Drug Control (122)	330,746	29,300	-	360,046	97,081	-	97,081	262,965	270.87%
Highway (131)	1,999,474	3,061,736	-	5,061,210	3,661,148	-	3,661,148	1,400,062	38.24%
General Purpose Schools (141)	33,814,794	112,607,960	490,000	146,912,754	122,743,601	28,244	122,771,845	24,140,909	19.66%
Central Cafeteria (143)	8,145,330	10,064,550	-	18,209,880	15,693,056	475,000	16,168,056	2,041,824	12.63%
General Debt Service (151)	14,222,822	9,832,176	-	24,054,998	10,092,167	-	10,092,167	13,962,831	138.35%
Special Debt Service (154)	11,535,969	1,102,302	-	12,638,271	982,302	-	982,302	11,655,969	1186.60%
Highway Capital Projects (176)	2,422,804	3,300,000	-	5,722,804	563,000	-	563,000	5,159,804	916.48%
Total	\$ 93,497,202	\$ 180,702,271	\$ 840,000	\$ 275,039,473	\$ 195,697,482	\$ 503,244	\$ 196,200,726	\$ 78,838,747	

Fund	Estimated* Beginning Cash Balance 7/1/2026	Estimated Revenue	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Cash Balance 6/30/2027	Ending Cash as a Percent of Expenditures
General (101)	\$ 21,427,992	\$ 36,317,067	\$ 350,000	\$ 58,095,059	\$ 37,055,774	\$ -	\$ 37,055,774	\$ 21,039,285	56.78%
Solid Waste (116)	4,384,053	4,387,180	-	8,771,233	4,809,353	-	4,809,353	3,961,880	82.38%
Drug Control (122)	377,365	29,300	-	406,665	97,081	-	97,081	309,584	318.89%
Highway (131)	2,325,618	3,061,736	-	5,387,354	3,661,148	-	3,661,148	1,726,206	47.15%
General Purpose Schools (141)	23,703,941	112,607,960	490,000	136,801,901	122,743,601	28,244	122,771,845	14,030,056	11.43%
Central Cafeteria (143)	9,049,120	10,064,550	-	19,113,670	15,693,056	475,000	16,168,056	2,945,614	18.77%
General Debt Service (151)	13,855,065	9,832,176	-	23,687,241	10,092,167	-	10,092,167	13,595,074	134.71%
Special Debt Service (154)	3,339,948	1,102,302	-	4,442,250	982,302	-	982,302	3,459,948	352.23%
Highway Capital Projects (176)	4,886,375	3,300,000	-	8,186,375	563,000	-	563,000	7,623,375	1354.06%
Total	\$ 83,349,477	\$ 180,702,271	\$ 840,000	\$ 264,891,749	\$ 195,697,482	\$ 503,244	\$ 196,200,726	\$ 68,691,023	

*Cash per County Trustee's Office Fund Report

HAMBLLEN COUNTY, TENNESSEE

State Revenue Sharing - TVA Account 46851

For the Fiscal Year Ending June 30, 2027

<u>Fund</u>	<u>Actual</u> <u>2023-2024</u>	<u>Actual</u> <u>2024-2025</u>	<u>Estimated</u> <u>Results</u> <u>2025-2026</u>	<u>Proposed</u> <u>Budget</u> <u>2026-2027</u>
General	\$ 830,888	\$ 804,878	\$ 927,549	\$ 920,000
Highway/Public Works	200,000	200,000	200,000	200,000
Highway Capital Projects	-	-	-	-
Total	<u>\$ 1,030,888</u>	<u>\$ 1,004,878</u>	<u>\$ 1,127,549</u>	<u>\$ 1,120,000</u>

HAMBLEN COUNTY, TENNESSEE
Local Option Sales Tax Account 40210
For the Fiscal Year Ending June 30, 2027

Fund	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
General Fund	\$ 9,333	\$ 24,266	\$ 17,733	\$ 17,733	\$ 17,000
Solid Waste Fund	1,672,756	1,399,682	2,041,928	2,182,889	2,000,000
Highway / Public Works Fund	86,000	649,000	200,000	200,000	200,000
General Purpose School Fund	20,294,195	21,557,321	22,295,447	22,209,446	19,727,308
General Debt Service Fund	63,000	-	-	-	-
Highway Capital Projects Fund	250,000	-	-	-	-
Total	<u>\$ 22,375,284</u>	<u>\$ 23,630,269</u>	<u>\$ 24,555,108</u>	<u>\$ 24,610,068</u>	<u>\$ 21,944,308</u>

HAMBLLEN COUNTY, TENNESSEE
Statement of Estimated Revenue from Current Property Taxes
For the Fiscal Year Ended June 30, 2027

Fund	Proposed Tax Rate Inside	Proposed Tax Rate Outside	Amount of Tax Levy	Reserve for Delinquency 3%	Net Estimated Collection of Taxes
General	\$ 0.8173	\$ 0.8173	\$ 21,977,077	640,109	\$ 21,336,968
General Purpose School	0.2526	0.2526	7,147,170	208,170	6,939,000
General Debt Service	0.2401	0.2401	6,630,806	193,130	6,437,676
Solid Waste/Sanitation	-	0.1600	1,751,000	51,000	1,700,000
Total	<u>\$ 1.31</u>	<u>\$ 1.47</u>	<u>\$ 37,506,053</u>	<u>\$ 1,092,409</u>	<u>\$ 36,413,644</u>

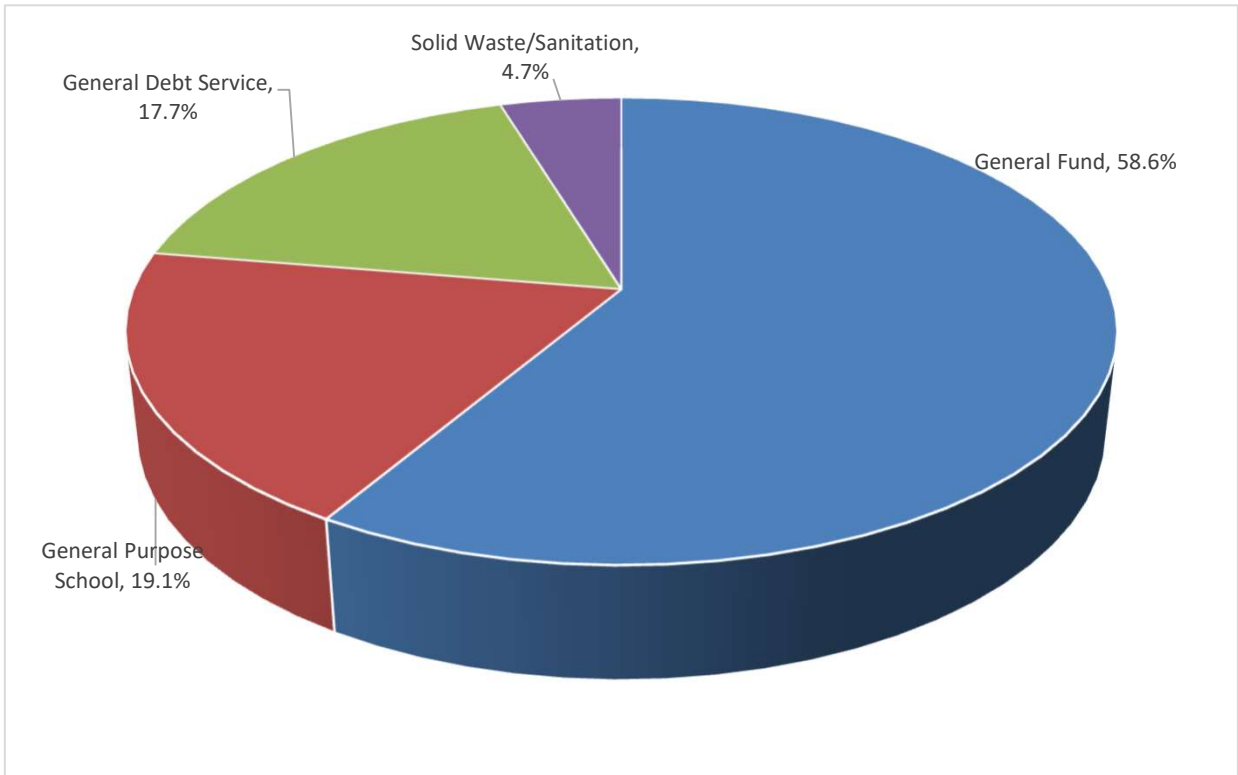
HAMBLLEN COUNTY, TENNESSEE

Tax Rates and Assessments

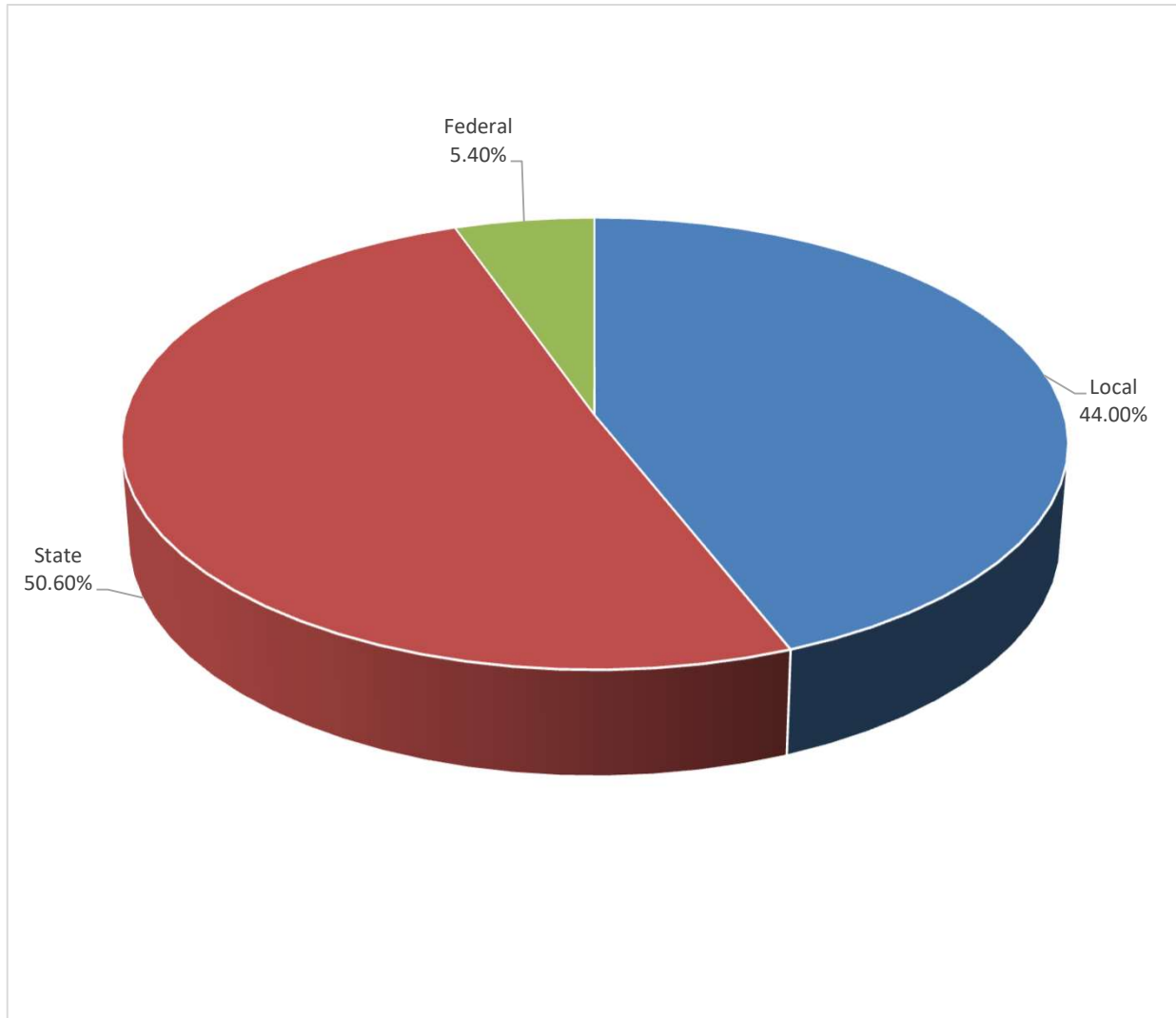
Last Ten Years

<u>Fiscal Year</u>	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
<u>Tax Year</u>	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<u>Tax Rates by Fund</u>										
General	\$ 0.64	\$ 0.65	\$ 0.68	\$ 0.62	\$ 0.62	\$ 0.67	\$ 0.79	\$ 0.85	\$ 0.7694	\$ 0.8173
General Purpose School	0.92	0.91	0.88	0.80	0.71	0.66	0.54	0.48	0.2826	0.2526
General Debt Service	0.34	0.34	0.34	0.34	0.43	0.43	0.43	0.43	0.2580	0.2401
Total Inside Tax Rate	\$ 1.90	\$ 1.90	\$ 1.90	\$ 1.76	\$ 1.76	\$ 1.76	\$ 1.76	\$ 1.76	\$ 1.31	\$ 1.31
Solid Waste/Sanitation	0.23	0.23	0.23	0.21	0.21	0.21	0.21	0.21	0.1600	0.1600
Total Tax Rates	\$ 2.13	\$ 2.13	\$ 2.13	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.47	\$ 1.47
<u>Assessed Valuation</u>										
Real and Personal	\$ 1,370,391,916	\$ 1,389,833,392	\$ 1,389,068,336	\$ 1,566,215,946	\$ 1,577,976,685	\$ 1,574,888,361	\$ 1,651,235,763	\$ 1,651,976,342	\$ 2,742,316,257	\$ 2,800,099,567
Public Utilities	54,294,330	51,137,956	52,992,009	58,791,078	63,623,504	69,013,989	55,732,009	62,210,942	94,841,224	86,445,780
Total Assessed Valuation	\$ 1,424,686,246	\$ 1,440,971,348	\$ 1,442,060,345	\$ 1,625,007,024	\$ 1,641,600,189	\$ 1,643,902,350	\$ 1,706,967,772	\$ 1,714,187,284	\$ 2,837,157,481	\$ 2,886,545,347
				Reappraisal Year					Reappraisal Year	

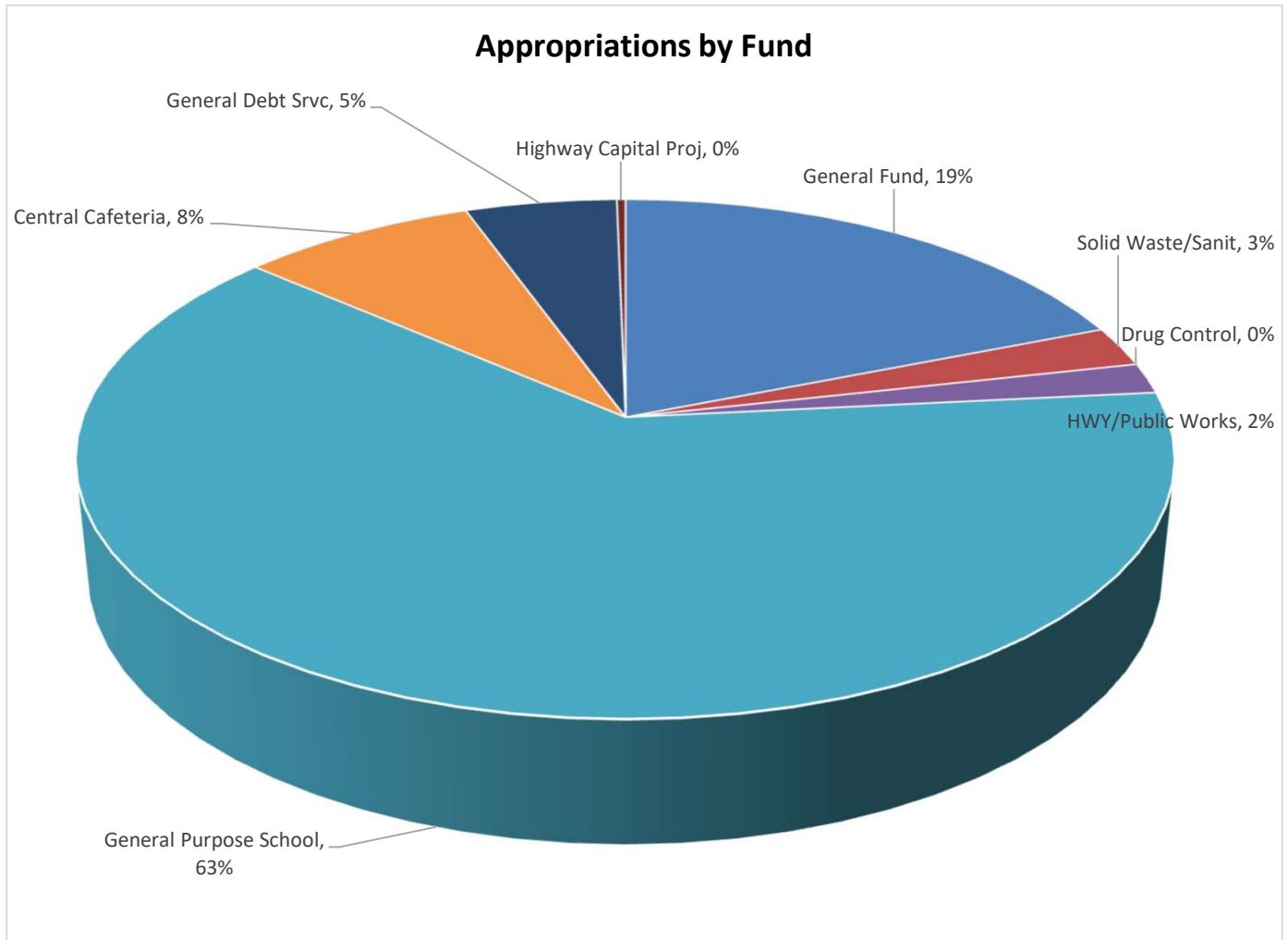
HAMBLLEN COUNTY, TENNESSEE
Property Tax Revenue Distribution by Fund
For the Fiscal Year Ending June 30, 2027



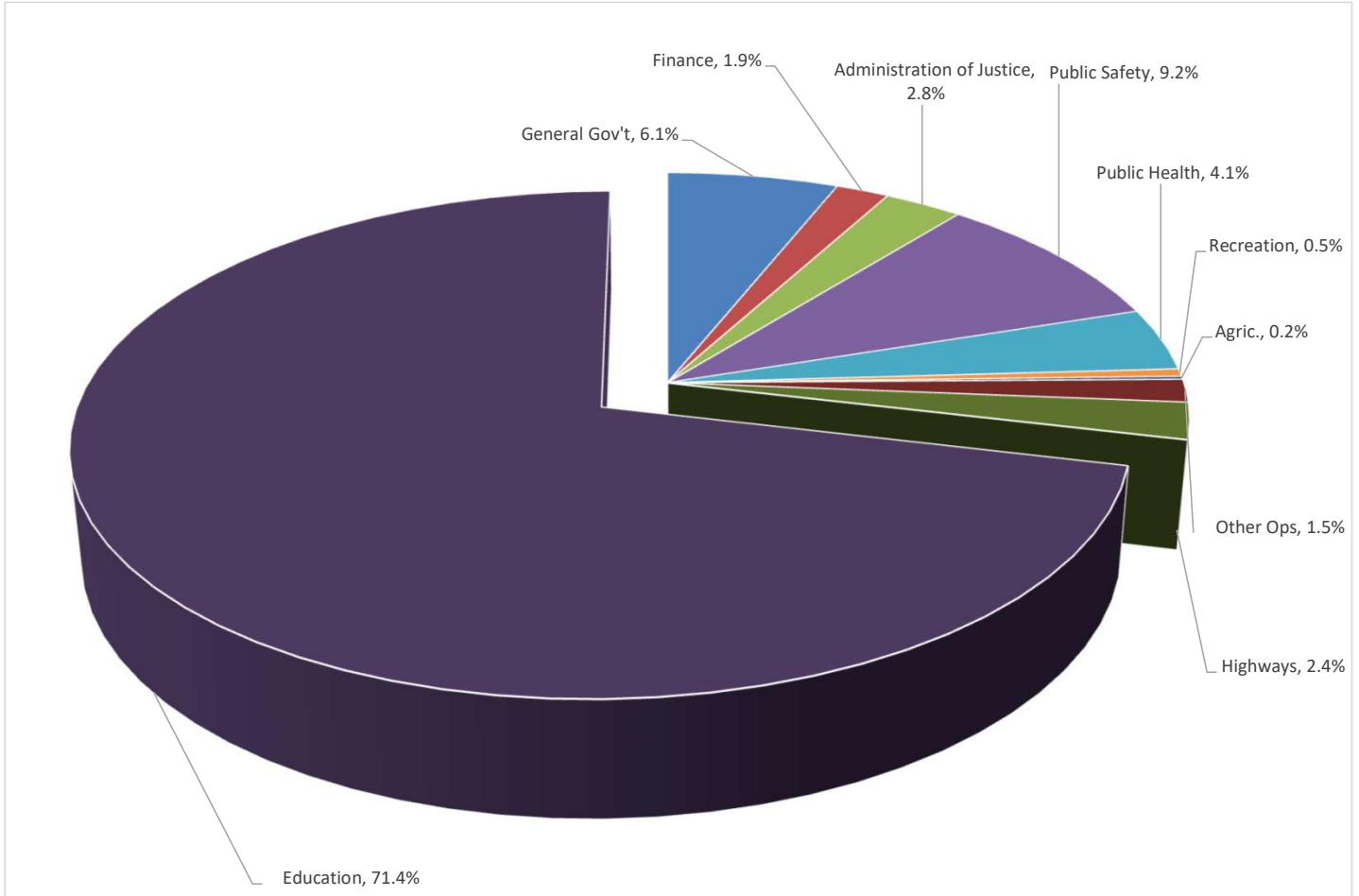
HAMBLEN COUNTY, TENNESSEE
Major Revenue Sources - Total for All Funds
For the Fiscal Year Ending June 30, 2027



HAMBLLEN COUNTY, TENNESSEE
Expenditure Distribution by Fund
For the Fiscal Year Ending June 30, 2027



HAMBLLEN COUNTY, TENNESSEE
Appropriations by Function
For the Fiscal Year Ending June 30, 2027





General Fund

The General Fund is the county's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 13,566,466	\$ 20,000,000	\$ 21,336,968
40115	Discount on Property Taxes (TIFs)	612,761	564,200	600,000
40120	Trustee's Collections-Prior Year	343,308	343,308	325,000
40125	Trustee's Collections-Bankruptcy	4,646	4,000	3,000
40130	Circuit/Clerk and Master Collections - Prior Years	109,156	50,000	50,000
40140	Interest and Penalty	97,318	50,000	50,000
40161	Payments in-Lieu-of-Taxes - T.V.A.	1,234	-	-
40162	Payments in-Lieu-of Taxes - Local Utilities	193,831	242,711	240,000
40163	Payments in Lieu-of-Taxes - Other	116,526	110,000	95,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	17,733	17,733	17,000
40220	Hotel/Motel Tax	25,220	21,000	20,000
40240	Wheel Tax	1,741,988	-	-
40250	Litigation Tax - General	154,372	100,000	100,000
40260	Litigation Tax - Special Purpose (Sessions Judge Salary)	67,260	60,000	60,000
40266	Litigation Tax - Jail, Workhouse, or Courthouse	-	1,300	500
40268	Litigation Tax - Courtroom Security	143,063	133,593	130,000
40270	Business Tax	1,651,682	1,670,406	1,600,000
40275	Mixed Drink Tax	-	-	-
	Total Local Taxes	<u>\$ 18,846,564</u>	<u>\$ 23,368,251</u>	<u>\$ 24,627,468</u>
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	\$ 5,928	\$ 4,500	\$ 4,500
41140	Cable TV Franchise	234,389	209,320	200,000
41500	<u>Permits</u>			
41520	Building Permits	184,312	156,442	150,000
	Total Licenses and Permits	<u>\$ 424,629</u>	<u>\$ 370,262</u>	<u>\$ 354,500</u>

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 6,415	\$ 4,500	\$ 4,000
42120	Officers Costs	18,594	18,066	17,000
42140	Drug Control Fines	10,785	15,891	11,000
42141	Drug Court Fees	3,729	3,506	2,500
42150	Jail Fees	65	50	100
42180	DUI Treatment Fines	1,511	1,000	1,000
42190	Data Entry Fee-Circuit Court	3,973	3,500	3,500
42300	<u>General Sessions Court</u>			
42310	Fines	30,091	27,794	25,000
42311	Fines for Littering	57	50	-
42320	Officers Costs	59,501	62,052	55,000
42330	Game and Fish Fines	146	480	100
42341	Drug Court Fees	13,066	13,603	10,000
42350	Jail Fees - Bond Forfeitures	26,992	25,000	25,000
42351	Interpreter Fees	-	12	-
42380	DUI Treatment Fines	7,985	6,496	7,000
42390	Data Entry Fee - General Sessions	24,488	24,000	20,000
42391	Courtroom Security Fee	552	600	500
42400	<u>Juvenile Court</u>			
42410	Fines	809	525	600
42420	Officers Costs	7,142	9,000	8,000
42440	Drug Control Fines	2,175	2,100	2,000
42450	Jail Fees	-	-	-
42451	Interpreter Fees	-	-	-
42490	Data Entry Fee - Juvenile Court	1,844	1,500	1,500
42500	<u>Chancery Court</u>			
42520	Officers Costs	268	-	-
42530	Data Entry Fee-Chancery Court	6,519	4,500	4,500
42641	Drug Court Fees	19,208	24,000	23,000
42990	Other Fines, Forfeitures, and Penalties	109	100	100
	Total Fines, Forfeitures, and Penalties	\$ 246,024	\$ 248,325	\$ 221,400
43000	<u>Charges for Current Services</u>			
43100	<u>General Service Charges</u>			
43120	Patient Charges	\$ 17,959	\$ 20,279	\$ 18,500
43170	Work Release Charges for Board	504	144	-
	Total Charges for Current Services	\$ 18,463	\$ 20,423	\$ 18,500

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
43300	<u>Fees</u>			
43340	Recreation Fees	\$ 142,633	\$ 156,000	\$ 150,000
43350	Copy Fees	11,940	7,500	8,000
43370	Telephone Commissions	35,102	52,000	40,000
43380	Vending Machine Collections	-	-	-
43381	Tourism Fees	51,500	53,000	40,000
43382	Electronic Citation Fee	40	50	50
43383	Additional Fees - Titling and Registration	83,169	77,212	75,000
43390	Constitutional Officers' Fees and Commissions	-	-	-
43392	Data Processing Fee - Register	18,010	18,000	16,000
43393	Probation Fees	1,532	500	500
43394	Data Processing Fee - Sheriff	8,269	6,000	6,000
43395	Sexual Offender Registration Fees - Sheriff	7,350	6,000	5,000
43396	Data Processing Fee - County Clerk	8,070	7,100	6,000
43399	Vehicle Insurance Coverage and Reinstatement Fees	31,860	27,405	28,000
	Total Fees	\$ 399,475	\$ 410,767	\$ 374,550
	<u>Education Charges</u>			
43582	Community Service Fees - Adults	\$ 2,408	\$ 724	\$ 1,000
43990	Other Charges for Services	72,852	232,132	225,000
	Total Education Charges	\$ 75,260	\$ 232,856	\$ 226,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	-	-	\$ -
44120	Lease/Rentals	94,888	65,365	60,000
44130	Sale of Materials and Supplies	-	-	-
44131	Commissary Sales	19,056	19,736	19,000
44170	Miscellaneous Refunds	190,654	113,470	50,000
44180	Expenditure Credits	49	-	-
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	15,080	15,000	20,000
44540	Sale of Property	-	-	-
44560	Damages Recovered from Individuals	136	14,900	-
44570	Contributions and Gifts	-	-	-
44990	Other Local Revenues	2,446	2,500	2,000
	Total Other Local Revenues	\$ 322,309	\$ 230,971	\$ 151,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
45000	<u>Fees Received from County Officials</u>			
45500	<u>Fees in-Lieu-of Salary</u>			
45510	County Clerk	\$ 1,072,449	\$ 1,038,478	\$ 1,000,000
45520	Circuit Court Clerk	346,673	371,518	325,000
45540	General Sessions Court Clerk	808,805	849,110	800,000
45550	Clerk and Master	209,293	205,100	200,000
45560	Juvenile Court Clerk	41,279	39,160	40,000
45580	Register	318,405	330,000	315,000
45590	Sheriff	34,119	26,000	25,000
45610	Trustee	1,296,243	1,425,500	1,350,000
	Total Fees Received from County Officials	\$ 4,127,266	\$ 4,284,866	\$ 4,055,000
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 13,500	\$ 9,000	\$ 9,000
46170	Solid Waste Grants	85,176	79,445	90,000
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	68,000	47,900	47,900
46240	School Resources Officer Grants	1,302,685	1,350,000	1,350,000
46290	Other Public Safety Grants	-	215,100	-
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	266,316	986,573	1,399,000
46400	<u>Public Works Grants</u>			
46430	Litter Program	47,700	47,600	47,700
46800	<u>Other State Revenues</u>			
46820	Income Tax	-	-	-
46835	Vehicle Certificate of Title Fees	14,198	14,200	15,000
46840	Alcoholic Beverage Tax	114,896	114,538	115,000
46851	State Revenue Sharing - T.V.A.	804,878	927,549	920,000
46852	State Revenue Telecommunications	55,861	53,000	53,000
46855	State Shared Sports Gaming Privilege Tax	77,453	83,000	80,000
46915	Contracted Prisoner Boarding	928,322	1,000,000	900,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants	389,445	4,491,974	395,580
46990	Other State Revenues	21,000	40,500	21,000
	Total State of Tennessee	\$ 4,204,594	\$ 9,475,543	\$ 5,458,344

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47220	Civil Defense Reimbursement	\$ 29,382	\$ 25,000	\$ 30,704
47235	Homeland Security Grants	23,538	21,400	24,000
47590	Other Federal through State	513,332	196,654	5,000
47600	<u>Direct Federal Revenue</u>			
47990	Other Direct Federal Revenue	152,604	196,450	401,743
	Total Federal Government	<u>\$ 718,856</u>	<u>\$ 439,504</u>	<u>\$ 461,447</u>
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 965,200	\$ -	\$ -
48140	Contracted Services	366,634	347,400	368,358
48600	<u>Citizens Groups</u>			
48610	Donations	1,221	215	500
48990	<u>Other</u>			
48990	Other	-	-	-
	Total Other Governments and Citizens Groups	<u>\$ 1,333,055</u>	<u>\$ 347,615</u>	<u>\$ 368,858</u>
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	66,242	\$ 19,123	\$ -
49800	Transfers In	\$ 300,000	\$ 160,000	\$ 350,000
	Total Estimated Other Sources	<u>\$ 366,242</u>	<u>\$ 179,123</u>	<u>\$ 350,000</u>
	Total Estimated Revenues and Other Sources	<u>\$ 31,082,737</u>	<u>\$ 39,608,505</u>	<u>\$ 36,667,067</u>

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
<u>ESTIMATED EXPENDITURES</u>				
51000	<u>General Government</u>			
51100	<u>County Commission</u>			
169	Part-time Personnel	\$ -	\$ -	\$ -
191	Board and Committee Members Fees	88,900	89,400	89,400
201	Social Security	-	-	-
204	State Retirement	2,992	3,360	3,080
206	Life Insurance	349	355	425
207	Medical Insurance	36,453	33,600	33,605
212	Employer Medicare	1,216	1,235	1,305
305	Audit Services	28,380	31,218	33,000
312	Contracts with Private Agencies	-	-	-
317	Data Processing Services	-	144	2,000
320	Dues and Memberships	5,741	5,090	6,000
334	Maintenance Agreements	3,500	3,750	4,200
341	Pauper Burials	-	-	-
355	Travel	-	1,000	5,000
399	Other Contracted Services	6,301	7,000	7,000
435	Office Supplies	751	16,110	2,500
524	In Service/Staff Development	-	500	2,000
599	Other Charges	4,005	4,070	4,000
	Total County Commission	<u>\$ 178,588</u>	<u>\$ 196,832</u>	<u>\$ 193,515</u>
51210	<u>Board of Equalization</u>			
191	Board and Committee Members Fees	\$ 4,325	\$ 8,350	\$ 8,350
	Total Board of Equalization	<u>\$ 4,325</u>	<u>\$ 8,350</u>	<u>\$ 8,350</u>

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
51300	<u>County Mayor/Executive</u>			
101	County Official/Administrative Officer	\$ 118,713	\$ 130,430	\$ 133,860
103	Assistant(s)	47,609	50,942	53,495
169	Part-time Personnel	13,340	-	-
186	Longevity	450	525	-
189	Other Salaries and Wages	-	-	5,400
201	Social Security	10,002	10,965	11,960
204	State Retirement	11,674	12,735	14,120
206	Life Insurance	49	51	65
207	Medical Insurance	24,200	24,395	24,395
212	Employer Medicare	2,533	2,565	2,800
307	Communication	1,457	920	2,000
317	Data Processing Services	-	288	302
320	Dues and Memberships	2,518	3,313	4,000
348	Postal Charges	4,488	2,945	4,715
349	Printing, Stationery, and Forms	202	500	500
351	Rentals	6,542	7,400	7,500
355	Travel	3,642	5,000	5,500
435	Office Supplies	822	1,915	2,000
599	Other Charges	21,896	23,200	20,000
719	Office Equipment	1,428	485	500
	Total County Mayor/Executive	\$ 271,565	\$ 278,574	\$ 293,112
51400	<u>County Attorney</u>			
189	Other Salaries and Wages	\$ 1,200	\$ 1,200	\$ 1,200
201	Social Security	74	74	80
212	Employer Medicare	18	18	23
331	Legal Services	15,751	30,000	50,000
	Total County Attorney	\$ 17,043	\$ 31,292	\$ 51,303

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
51500	<u>Election Commission</u>			
101	County Official/Administrative Officer	\$ 96,430	\$ 99,325	\$ 103,765
103	Assistant(s)	40,565	43,405	45,580
106	Deputy(ies)	33,861	36,232	38,045
186	Longevity	1,275	1,425	1,575
187	Overtime Pay	2,929	2,000	2,000
192	Election Commission	14,850	15,300	15,600
193	Election Workers	51,132	30,000	62,000
201	Social Security	12,573	12,155	16,660
204	State Retirement	12,049	12,770	13,980
206	Life Insurance	76	77	95
207	Medical Insurance	33,022	38,385	38,390
212	Employer Medicare	2,941	2,843	3,900
307	Communication	512	530	1,360
312	Contracts with Private Agencies	11,220	11,000	25,000
317	Data Processing Services	-	432	432
320	Dues and Memberships	-	-	500
332	Legal Notices, Recording and Court Costs	6,643	7,020	10,000
334	Maintenance Agreements	40,686	33,688	30,000
348	Postal Charges	7,537	11,425	6,800
349	Printing, Stationery and Forms	1,422	2,930	3,000
351	Rentals	6,986	7,565	9,000
355	Travel	2,917	5,305	13,000
435	Office Supplies	2,438	3,328	5,000
719	Office Equipment	24,905	41,393	5,000
	Total Election Commission	\$ 406,969	\$ 418,533	\$ 450,682

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
51600	<u>Register of Deeds</u>			
101	County Official/Administrative Officer	\$ 107,144	\$ 110,360	\$ 113,265
106	Deputy(ies)	160,307	172,577	198,505
169	Part-time Personnel	28,679	32,840	21,000
186	Longevity	1,650	1,800	2,400
201	Social Security	17,776	18,785	20,780
204	State Retirement	18,837	19,908	22,997
206	Life Insurance	126	128	150
207	Medical Insurance	54,365	61,605	64,775
212	Employer Medicare	4,157	4,495	4,860
307	Communication	-	-	50
317	Data Processing Services	-	1,008	1,058
320	Dues and Memberships	1,028	1,109	1,200
348	Postal Charges	671	688	750
355	Travel	27	46	3,000
435	Office Supplies	1,739	4,050	5,600
709	Data Processing Equipment	19,191	24,700	25,000
	Total Register of Deeds	\$ 415,697	\$ 454,099	\$ 485,390

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
51720	<u>Planning</u>			
101	County Official/Administrative Officer	\$ 24,912	\$ 48,325	\$ 59,563
106	Deputy(ies) Building & Storm Water Inspector	54,729	58,560	61,495
161	Secretary(ies)	38,358	42,052	44,155
186	Longevity	1,275	1,425	1,575
191	Board and Committee Members Fees	15,600	17,000	21,600
201	Social Security	8,063	10,195	11,680
204	State Retirement	8,507	10,470	12,420
206	Life Insurance	61	70	95
207	Medical Insurance	27,189	30,700	32,800
212	Employer Medicare	1,886	2,385	2,740
307	Communication	2,160	2,435	3,000
312	Contracts with Private Agencies	19,680	20,680	21,000
317	Data Processing Services	-	1,440	1,512
320	Dues and Memberships	395	444	650
331	Legal Services	1,715	5,420	9,000
332	Legal Notices, Recording and Court Costs	622	982	1,000
338	Maintenance and Repair Services - Vehicles	610	1,280	2,500
348	Postage Charges	419	855	1,250
349	Printing, Stationery and Forms	343	950	500
351	Rentals	720	900	1,670
355	Travel	140	500	1,000
425	Gasoline	1,101	1,500	3,000
435	Office Supplies	5,719	4,430	5,800
509	Refunds	100	500	500
524	In Service/Staff Development	680	1,300	2,000
709	Data Processing Equipment	-	250	250
	Total Planning	\$ 218,172	\$ 265,048	\$ 302,755

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
51750	<u>Codes Compliance</u>			
106	Deputy(ies)	\$ 48,567	\$ 51,550	\$ 53,830
186	Longevity	375	450	525
201	Social Security	2,975	3,165	3,375
204	State Retirement	3,426	3,640	3,985
206	Life Insurance	25	27	35
207	Medical Insurance	8,400	8,400	15,995
212	Employer Medicare	696	740	795
331	Legal Services	980	2,675	5,000
399	Other Contracted Services	-	-	-
435	Office Supplies	-	-	-
451	Uniforms	474	500	500
	Total Codes Compliance	\$ 65,918	\$ 71,147	\$ 84,040
51760	<u>Geographical Information Systems</u>			
106	Deputy(ies)	\$ 44,206	\$ 48,098	\$ 50,505
186	Longevity	300	375	450
201	Social Security	2,538	2,785	3,165
204	State Retirement	3,116	3,393	3,735
206	Life Insurance	25	26	35
207	Medical Insurance	13,993	13,994	13,994
212	Employer Medicare	594	652	745
309	Contracts with Other Governments	30,013	40,187	36,500
348	Postal Charges	-	-	-
355	Travel	-	500	1,500
399	Other Contracted Services	-	-	-
435	Office Supplies	19	500	500
709	Data Processing Equipment	-	450	500
	Total Geographical Information Systems	\$ 94,804	\$ 110,960	\$ 111,629

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
51810	<u>Other Facilities (Maintenance)</u>			
105	Supervisor/Director	\$ 53,988	\$ 57,770	\$ 58,120
166	Custodial Personnel	96,854	106,100	152,465
167	Maintenance Personnel	96,425	92,765	97,405
169	Part-time Personnel	19,850	37,370	52,500
186	Longevity	5,550	5,250	5,250
187	Overtime Pay	10,599	14,310	15,000
201	Social Security	16,498	18,205	23,615
204	State Retirement	18,309	19,305	24,050
206	Life Insurance	154	155	215
207	Medical Insurance	82,036	77,950	86,355
212	Employer Medicare	3,858	4,490	5,535
307	Communication	29,962	23,300	32,000
317	Data Processing Services	-	164	172
334	Maintenance Agreements	36,285	42,760	99,185
335	Maintenance and Repair Services - Buildings	34,699	49,285	60,000
336	Maintenance and Repair Services - Equipment	1,491	1,750	2,000
338	Maintenance and Repair Services - Vehicles	6,347	5,965	7,000
347	Pest Control	3,096	5,550	6,000
399	Other Contracted Services	404	1,525	42,000
410	Custodial Supplies	23,819	31,995	33,500
415	Electricity	384,173	548,424	625,000
425	Gasoline	4,284	5,000	7,000
434	Natural Gas	72,293	108,260	150,000
451	Uniforms	3,244	5,000	5,000
712	Heating and Air Conditioning Equipment	-	-	-
717	Maintenance Equipment	5,857	6,000	15,000
	Total Other Facilities	\$ 1,010,075	\$ 1,268,648	\$ 1,604,367
51900	<u>Other General Administration</u>			
334	Maintenance Agreements	-	16,500	16,500
	Total Other General Administration	\$ -	\$ 16,500	\$ 16,500

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
51910	<u>Preservation of Records</u>			
105	Supervisor/Director	\$ 16,405	\$ 17,555	\$ 18,435
201	Social Security	1,017	1,090	1,145
212	Employer Medicare	238	256	270
307	Communication	481	500	600
317	Data Processing Services	-	288	302
348	Postage	1	20	50
351	Rentals	947	1,135	1,200
435	Office Supplies	4,110	4,350	4,670
719	Office Equipment	-	-	-
	Total Preservation of Records	\$ 23,199	\$ 25,194	\$ 26,672
52000	<u>Finance</u>			
52100	<u>Accounting and Budgeting</u>			
101	County Official/Administrative Officer	\$ 93,712	\$ 100,273	\$ 105,290
119	Accountants/Bookkeepers	269,446	295,020	345,920
186	Longevity	4,200	4,650	4,575
187	Overtime Pay	-	3,000	3,000
201	Social Security	21,451	24,188	28,455
204	State Retirement	25,715	28,210	33,600
206	Life Insurance	176	180	245
207	Medical Insurance	93,136	89,650	104,355
212	Employer Medicare	5,017	5,660	6,665
302	Advertising	421	2,290	3,000
312	Contracts with Private Agencies	12,424	20,000	15,000
317	Data Processing Services	-	1,155	1,213
320	Dues and Memberships	1,479	1,275	1,500
334	Maintenance Agreements	20,229	28,635	30,000
349	Printing, Stationery, and Forms	253	2,655	2,000
355	Travel	247	1,760	2,200
435	Office Supplies	5,234	6,000	6,000
524	In Service/Staff Development	125	2,000	3,500
719	Office Equipment	-	-	-
	Total Accounting and Budgeting	\$ 553,265	\$ 616,601	\$ 696,518

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	109,176	112,390	\$ 115,295
106	Deputy(ies)	130,290	139,411	183,140
121	Data Processing Personnel	52,920	56,625	59,460
186	Longevity	6,000	6,225	6,450
201	Social Security	17,996	19,186	22,600
204	State Retirement	20,887	22,026	26,675
206	Life Insurance	126	126	185
207	Medical Insurance	49,589	49,590	65,580
212	Employer Medicare	4,209	4,490	5,290
307	Communication	514	820	1,100
309	Contracts with Government Agencies	17,889	17,250	18,500
317	Data Processing Services	-	1,008	1,058
320	Dues and Memberships	1,350	2,178	2,300
337	Maintenance and Repair Services - Office Equipment	-	100	250
338	Maintenance and Repair Services - Vehicles	786	2,660	2,050
348	Postage	3,531	3,290	3,150
349	Printing, Stationery and Forms	350	370	350
355	Travel	48	249	500
411	Data Processing Supplies	-	315	400
425	Gasoline	2,487	3,500	4,000
435	Office Supplies	1,233	1,960	2,000
709	Data Processing Equipment	4,521	250	500
719	Office Equipment	-	250	475
	Total Property Assessor's Office	\$ 423,902	\$ 444,269	\$ 521,308

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
52310	<u>Reappraisal Program</u>			
106	Deputy(ies)	\$ 35,025	\$ 37,478	\$ 39,355
186	Longevity	1,875	1,950	2,025
201	Social Security	2,206	2,365	2,570
204	State Retirement	2,583	2,760	3,035
206	Life Insurance	25	26	35
207	Medical Insurance	8,400	8,400	8,402
212	Employer Medicare	516	555	605
309	Contracts with Government Agencies	6,070	7,000	8,500
312	Contracts with Private Agencies	94,625	112,000	115,000
331	Legal Services	159	300	500
348	Postal Charges	28,017	1,500	2,900
350	Property Reappraisal Services	397	-	-
351	Rentals	861	820	1,000
399	Other Contracted Services	139	2,200	2,500
435	Office Supplies	343	1,390	1,500
499	Other Supplies and Materials	-	-	-
719	Office Equipment	-	350	475
	Total Reappraisal Program	\$ 181,241	\$ 179,094	\$ 188,402

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 107,144	\$ 110,360	\$ 113,265
106	Deputy(ies)	156,787	169,820	178,320
169	Part-time Personnel	12,410	7,515	14,620
186	Longevity	1,425	1,650	1,875
187	Overtime Pay	-	-	-
201	Social Security	15,801	17,570	19,110
204	State Retirement	18,575	19,730	21,495
206	Life Insurance	126	130	155
207	Medical Insurance	56,827	66,800	79,155
212	Employer Medicare	3,876	4,075	4,475
307	Communication	-	-	150
317	Data Processing Services	-	864	907
320	Dues and Memberships	1,053	1,107	1,200
332	Legal Notices, Recording, and Court Costs	973	990	1,200
334	Maintenance Agreements	16,594	17,600	18,700
335	Maintenance and Repair Services - Building	-	-	-
348	Postal Charges	13,980	13,880	18,000
349	Printing, Stationery, and Forms	10,290	14,085	13,535
351	Rentals	807	1,000	1,500
355	Travel	2,817	2,970	3,500
435	Office Supplies	2,730	2,940	3,000
508	Premiums on Corporate Surety Bonds	-	-	-
524	In-Service/Staff Development	-	-	-
719	Office Equipment	2,591	2,975	3,000
	Total County Trustee's Office	\$ 424,806	\$ 456,061	\$ 497,162

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 107,144	\$ 110,360	\$ 113,265
106	Deputy(ies)	353,220	502,775	572,730
169	Part-time Personnel	-	-	5,000
186	Longevity	8,400	9,900	6,675
201	Social Security	28,089	37,640	43,260
204	State Retirement	32,581	43,490	50,710
206	Life Insurance	296	375	490
207	Medical Insurance	90,102	135,105	192,725
212	Employer Medicare	6,569	8,805	10,125
307	Communication	677	1,140	1,440
317	Data Processing Services	-	2,880	3,024
320	Dues and Memberships	1,603	1,415	1,800
334	Maintenance Agreements	28,929	29,286	36,000
337	Maintenance and Repair Services - Office Equipment	341	305	500
348	Postal Charges	37,059	22,215	38,000
349	Printing, Stationery, and Forms	3,068	2,270	4,000
351	Rentals	1,991	2,390	2,940
355	Travel	2,329	1,285	3,000
399	Other Contracted Services	976	665	500
435	Office Supplies	9,199	8,825	11,000
508	Premiums on Corporate Surety Bonds	-	-	-
524	In Service / Staff Development	-	1,200	-
709	Data Processing Equipment	5,568	2,750	-
719	Office Equipment	-	-	-
	Total County Clerk's Office	\$ 718,141	\$ 925,076	\$ 1,097,184

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	2025-2026	2026-2027
52600	<u>Data Processing</u>			
105	Supervisor/Director	\$ 53,213	\$ 56,939	\$ 59,790
121	Data Processing Personnel	-	15,360	48,305
186	Longevity	1,425	1,500	1,575
201	Social Security	2,949	4,290	6,805
204	State Retirement	3,825	5,168	8,035
206	Life Insurance	25	44	65
207	Medical Insurance	23,180	31,185	31,585
212	Employer Medicare	690	1,005	1,600
307	Communication	512	560	1,200
312	Contract With Private Agencies	30,835	25,734	59,104
317	Data Processing Services	51,437	22,820	10,400
334	Maintenance Agreements	9,131	8,160	12,587
355	Travel	-	195	400
411	Data Processing Supplies	-	-	-
524	In Service / Staff Development	-	1,600	3,200
709	Data Processing Equipment	19,112	46,600	45,000
	Total Data Processing	\$ 196,334	\$ 221,160	\$ 289,651

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
53000	<u>Administration of Justice</u>			
53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 107,144	\$ 110,359	\$ 113,265
106	Deputy(ies)	501,496	566,045	604,365
169	Part-time Personnel	75,842	90,205	111,485
186	Longevity	10,425	11,100	6,525
187	Overtime	3,396	11,665	7,500
189	Other Salaries and Wages	-	-	-
194	Jury and Witness Fees	16,720	30,075	30,000
201	Social Security	41,303	46,785	52,285
204	State Retirement	43,572	48,660	53,565
206	Life Insurance	375	395	490
207	Medical Insurance	159,702	172,973	176,340
212	Employer Medicare	9,659	10,945	12,235
307	Communication	982	1,880	2,000
317	Data Processing Services	-	3,456	5,279
320	Dues and Memberships	993	1,270	1,520
332	Legal Notices, Recording and Court Costs	305	450	650
334	Maintenance Agreements	50,142	53,435	55,000
348	Postal Charges	7,035	6,080	8,000
349	Printing, Stationery, and Forms	8,892	9,445	10,000
351	Rentals	5,109	8,355	10,000
355	Travel	-	1,000	3,500
399	Other Contracted Services	-	575	7,500
435	Office Supplies	12,764	12,350	13,000
709	Data Processing Equipment	6,694	2,915	-
719	Office Equipment	100	2,100	2,500
	Total Circuit Court	\$ 1,062,650	\$ 1,202,518	\$ 1,287,004

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
53300	<u>General Sessions Court -Court I</u>			
102	Judge(s)	\$ 201,535	\$ 207,380	\$ 212,980
105	Supervisor/Director	-	26,000	54,605
186	Longevity	-	3,150	2,775
187	Overtime	-	-	26,250
189	Other Salaries and Wages	144,215	161,510	116,950
201	Social Security	19,132	22,325	31,415
204	State Retirement	22,902	26,680	28,910
206	Life Insurance	99	115	120
207	Medical Insurance	57,508	67,020	63,615
212	Employer Medicare	4,820	5,560	6,010
307	Communication	-	-	300
317	Data Processing Services	-	144	151
320	Dues and Memberships	2,094	1,395	1,400
351	Rentals	-	-	1,670
355	Travel	2,541	3,175	3,500
399	Other Contracted Services	-	1,415	5,800
435	Office Supplies	671	2,000	2,000
524	In-Service/Staff Development	-	500	2,100
709	Data Processing Equipment	788	1,430	1,500
	Total General Sessions Court	\$ 456,305	\$ 529,799	\$ 562,051
53300	<u>General Sessions Court - Court II</u>			
102	Judge(s)	\$ 201,535	\$ 207,380	\$ 212,980
103	Assistant(s)	\$ -	\$ -	\$ -
201	Social Security	10,651	11,100	11,455
204	State Retirement	14,107	14,520	15,605
206	Life Insurance	25	26	35
207	Medical Insurance	23,180	23,180	23,185
212	Employer Medicare	2,842	2,925	3,100
317	Data Processing Services	-	144	151
320	Dues and Memberships	300	1,200	1,300
351	Rentals	704	840	-
355	Travel	2,420	1,520	3,000
399	Other Contracted Services	679	1,530	2,000
435	Office Supplies	-	1,190	1,200
524	In-Service/Staff Development	-	-	-
	Total General Sessions Court	\$ 256,443	\$ 265,555	\$ 274,011

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	2025-2026	2026-2027
53330	<u>Drug Court</u>			
105	Supervisor / Director	\$ 52,500	\$ 56,176	\$ 58,990
106	Deputy(ies)	85,305	95,915	95,230
169	Part-time Personnel	-	-	-
186	Longevity	975	1,275	1,425
187	Overtime Pay	-	-	-
201	Social Security	8,100	8,925	9,375
204	State Retirement	9,715	10,595	11,400
206	Life Insurance	76	75	95
207	Medical Insurance	31,214	33,255	32,795
212	Employer Medicare	1,895	2,090	2,200
307	Communication	3,002	2,762	2,500
317	Data Processing Services	-	1,152	1,210
320	Dues and Memberships	200	310	500
338	Maintenance and Repair Services - Vehicle	-	995	1,000
348	Postal Charges	-	44	50
349	Printing, Stationery, and Forms	50	100	100
351	Rentals	877	1,055	1,200
355	Travel	1,278	3,425	5,000
368	Drug Treatment	-	55	-
399	Other Contracted Services	1,552	3,420	5,900
425	Gasoline	1,050	1,500	1,500
435	Office Supplies	4,117	1,800	2,000
463	Testing	991	4,835	7,500
499	Other Supplies and Materials	398	1,750	1,500
524	In Service/Staff Development	120	1,930	3,000
	Total Drug Court	\$ 203,415	\$ 233,439	\$ 244,470

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
53400	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 107,144	\$ 110,360	\$ 113,265
106	Deputy(ies)	161,669	139,575	181,645
169	Part-time Personnel	12,119	21,645	14,050
186	Longevity	3,225	1,275	1,650
194	Jury and Witness Fees	2,825	2,500	3,000
201	Social Security	16,643	16,298	19,265
204	State Retirement	19,043	17,405	21,715
206	Life Insurance	125	102	155
207	Medical Insurance	71,957	63,560	79,565
212	Employer Medicare	3,892	3,825	4,510
302	Advertising	1,460	4,000	4,000
307	Communication	408	905	400
320	Dues and Memberships	893	1,335	1,500
334	Maintenance Agreements	25,792	27,605	30,000
335	Maintenance and Repair Services - Building	-	-	500
348	Postage Charges	10,172	9,285	11,000
349	Printing, Stationery, and Forms	396	500	1,500
351	Rentals	1,046	1,150	1,200
355	Travel	1,785	1,155	2,000
435	Office Supplies	3,008	2,000	2,000
508	Premiums on Corporate Surety Bonds	-	-	-
524	In-Service/Staff Development	1,435	1,405	1,500
709	Data Processing Equipment	5,683	-	-
719	Office Equipment	-	800	-
	Total Chancery Court	\$ 450,720	\$ 426,685	\$ 494,420

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
53500	<u>Juvenile Court</u>			
103	Assistant(s)	\$ 35,235	\$ 42,800	\$ 44,945
105	Supervisor/Director	63,871	68,343	71,765
111	Probation Officer(s)	45,717	52,966	55,620
163	Educational Assistants	36,326	42,800	44,950
164	Attendants	10,305	13,500	40,005
186	Longevity	2,325	2,475	3,150
201	Social Security	11,262	13,300	16,150
204	State Retirement	12,414	15,090	16,140
206	Life Insurance	100	105	125
207	Medical Insurance	50,076	52,380	52,385
212	Employer Medicare	2,634	3,110	3,780
307	Communication	1,542	1,610	1,650
309	Contracts with Government Agencies	16,490	20,560	30,000
317	Data Processing Services	-	720	756
320	Dues and Memberships	70	70	475
322	Evaluation and Testing	1,847	2,000	3,000
334	Maintenance Agreements	3,490	3,000	4,000
338	Maintenance and Repair Services - Vehicle	-	350	500
348	Postage	368	350	420
351	Rentals	817	1,410	1,500
355	Travel	-	1,000	2,700
399	Other Contracted Services	7,086	6,000	9,000
422	Food Supplies	1,340	1,500	1,500
425	Gasoline	282	500	500
435	Office Supplies	1,837	2,690	3,300
524	In Service/ Staff Development	900	1,600	3,500
719	Office Equipment	-	500	7,500
	Total Juvenile Court	\$ 306,334	\$ 350,729	\$ 419,316

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
53900	<u>Mental Health Court</u>			
105	Supervisor / Director	\$ -	\$ -	\$ -
106	Deputy(ies)	87,318	88,615	100,495
169	Part-time Personnel	-	-	-
186	Longevity	-	-	225
187	Overtime Pay	-	2,655	-
201	Social Security	5,274	5,455	6,250
204	State Retirement	6,112	6,010	7,380
206	Life Insurance	48	45	65
207	Medical Insurance	15,575	14,000	16,805
212	Employer Medicare	1,233	1,255	1,470
307	Communication	2,187	2,465	1,600
320	Dues and Memberships	320	320	500
322	Evaluation and Testing	-	-	-
334	Maintenance Agreements	-	-	-
338	Maintenance and Repair Services - Vehicle	484	2,470	1,200
348	Postal Charges	-	10	100
349	Printing, Stationery, and Forms	45	50	100
351	Rentals	522	800	1,000
355	Travel	5,646	2,280	14,100
368	Drug /Mental Health Treatment	1,403	12,200	15,280
399	Other Contracted Services	-	200	1,000
425	Gasoline	1,581	1,400	1,200
435	Office Supplies	2,734	4,100	1,200
463	Testing	2,800	2,605	5,500
499	Other Supplies and Materials	549	-	1,500
524	In Service/Staff Development	2,935	1,475	6,500
	Total Mental Health Court	\$ 136,766	\$ 148,410	\$ 183,470

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
53910	<u>Probation Services</u>			
111	Probation Officer(s)	51,050	125,190	131,455
140	Salary Supplements	6,267	5,765	5,440
162	Clerical Personnel	26,462	42,370	39,440
169	Part-Time Personnel	-	25,000	52,510
186	Longevity	375	11,870	525
189	Other Salaries and Wages	-	-	-
201	Social Security	4,923	11,155	14,230
204	State Retirement	5,891	12,165	16,800
206	Life Insurance	52	105	125
207	Medical Insurance	23,189	58,633	55,980
212	Employer Medicare	1,151	2,530	3,335
307	Communication	121	1,935	4,860
317	Data Processing Services	-	576	605
349	Printing, Stationery and Forms	2,616	1,000	1,500
351	Rentals	-	-	1,670
399	Other Contracted Services	-	-	1,000
435	Office Supplies	6,651	2,000	3,200
451	Uniforms	-	500	1,500
463	Testing	-	550	750
524	In Service / Staff Development	-	1,000	2,000
	Total Probation Services	\$ 128,748	\$ 302,344	\$ 336,925

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
53920	<u>Courtroom Security</u>			
106	Deputy(ies)	\$ 370,551	\$ 563,375	\$ 588,275
110	Lieutenant(s)	56,956	60,910	63,935
115	Sergeant(s)	50,819	54,343	57,040
140	Salary Supplements	6,300	10,700	13,500
169	Part-time Personnel	178,260	247,555	235,940
186	Longevity	4,725	5,625	4,275
187	Overtime Pay	61,213	106,220	90,000
201	Social Security	41,064	62,600	65,290
204	State Retirement	46,240	73,875	88,410
206	Life Insurance	247	400	475
207	Medical Insurance	121,594	175,145	189,100
212	Employer Medicare	10,196	15,070	15,275
322	Evaluation and Testing	2,400	5,500	4,600
334	Maintenance Agreements	3,200	3,200	3,900
354	Transportation - Other than Students	-	-	1,000
355	Travel	4,436	10,710	11,000
451	Uniforms	10,525	33,150	16,600
524	In Service/Staff Development	4,800	12,000	10,000
716	Law Enforcement Equipment	10,947	11,000	22,000
	Total Courtroom Security	\$ 984,473	\$ 1,451,378	\$ 1,480,615

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
54000	<u>Public Safety</u>			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 120,597	\$ 124,134	\$ 127,330
105	Supervisor/Director	95,110	102,270	107,360
106	Deputy(ies)	746,750	675,700	832,150
109	Captain(s)	69,348	74,170	77,860
110	Lieutenant(s)	382,001	402,660	422,670
115	Sergeant(s)	548,854	582,505	615,380
140	Salary Supplements	77,500	50,100	29,500
162	Clerical Personnel	195,903	216,405	229,115
170	School Resource Officer	1,051,551	-	-
186	Longevity	39,525	35,700	34,650
187	Overtime Pay	152,028	98,470	225,000
201	Social Security	197,564	143,815	167,475
204	State Retirement	336,782	250,920	286,200
206	Life Insurance	1,530	925	1,300
207	Medical Insurance	905,316	540,405	545,715
212	Employee Medicare	46,205	34,720	39,175
302	Advertising	34	552	1,200
307	Communication	44,270	45,605	46,000
312	Contracts with Private Agencies	-	-	1,000
317	Data Processing Services	-	11,088	11,642
320	Dues and Memberships	3,050	3,350	4,000
334	Maintenance Agreements	163,964	140,660	215,000
336	Maintenance and Repair Services - Equipment	484	2,675	5,752
338	Maintenance and Repair Services - Vehicles	93,468	114,520	100,000
348	Postal Charges	1,819	3,000	3,500
349	Printing, Stationery, and Forms	3,771	3,645	5,000
351	Rentals	3,179	3,380	7,190
353	Towing Services	2,653	3,400	4,000
355	Travel	35,460	26,475	42,000
399	Other Contracted Services	6,025	6,970	7,000
425	Gasoline	139,415	200,000	200,000
431	Law Enforcement Supplies	11,409	12,310	15,000
433	Lubricants	5,430	6,000	7,000
435	Office Supplies	5,398	9,290	12,500
450	Tires and Tubes	30,160	30,520	45,000
451	Uniforms	33,206	20,745	30,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
499	Other Supplies and Materials	3,210	5,950	7,000
508	Premiums on Corporate Surety Bonds	-	-	-
524	In Service/Staff Development	66,456	42,525	44,000
599	Other Charges	26,586	21,680	32,500
709	Data Processing Equipment	-	-	-
716	Law Enforcement Equipment	186,253	101,155	170,000
	Total Sheriff's Department	\$ 5,832,264	\$ 4,148,394	\$ 4,757,164
54120	<u>Special Patrols (SRO's)</u>			
140	Salary Supplements	-	74,500	18,400
170	School Resource Officer	-	1,062,500	1,136,400
186	Longevity	-	6,750	9,600
187	Overtime Pay	-	10,300	12,000
189	Other Salaries & Wages	-	-	-
201	Social Security	-	64,230	72,950
204	State Retirement	-	113,250	127,300
206	Life Insurance	-	600	700
207	Medical Insurance	-	313,300	346,180
212	Employer Medicare	-	15,200	17,070
334	Maintenance Agreements	-	10,000	25,000
338	Maintenance And Repair Services - Vehicles	-	-	5,000
355	Travel	-	25,500	31,000
425	Gasoline	-	-	20,000
451	Uniforms	-	6,000	2,500
524	In Service/Staff Development	-	9,000	8,000
599	Other Charges	-	2,000	1,000
716	Law Enforcement Equipment	-	320,000	15,000
718	Motor Vehicles	-	-	-
	Total Special Patrols	\$ -	\$ 2,033,130	\$ 1,848,100
54160	<u>Administration of the Sexual Offender Registry</u>			
309	Contracts with Government Agencies	\$ 2,500	\$ 2,500	\$ 2,500
317	Data Processing Services	-	150	400
334	Maintenance Agreements	-	250	400
355	Travel	1,718	2,250	3,000
435	Office Supplies	798	400	400
524	In Service/Staff Development	580	700	800
790	Other Equipment	235	500	500
	Total Administration of Sexual Offender Registry	\$ 5,831	\$ 6,750	\$ 8,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
54210	<u>Jail</u>			
109	Captain(s)	\$ 68,848	\$ 73,670	\$ 141,300
110	Lieutenant(s)	108,571	116,174	121,985
115	Sergeant(s)	269,144	233,290	355,520
160	Guards	2,848,684	3,779,525	4,511,325
165	Cafeteria Personnel	123,466	132,430	138,820
186	Longevity	21,450	25,125	28,875
187	Overtime Pay	105,240	146,220	125,000
201	Social Security	210,258	271,875	336,225
204	State Retirement	247,748	319,980	396,960
206	Life Insurance	1,899	2,280	3,130
207	Medical Insurance	775,806	913,565	1,165,625
212	Employer Medicare	49,174	63,585	78,650
302	Advertising	-	-	5,000
305	Audit Services	-	-	-
317	Data Processing Services	-	1,440	1,512
322	Evaluation and Testing	12,600	14,550	15,000
334	Maintenance Agreements	43,758	68,515	60,000
335	Maintenance and Repair Services - Buildings	68,546	69,025	60,000
336	Maintenance and Repair Services - Equipment	14,230	14,935	15,000
340	Medical and Dental Services	1,127,478	999,850	1,200,000
351	Rentals	1,800	1,800	3,000
355	Travel	7,564	13,665	10,000
410	Custodial Supplies	112,372	100,415	120,000
413	Drugs and Medical Supplies	-	35,860	50,000
422	Food Supplies	445,466	431,500	450,000
435	Office Supplies	7,280	11,290	12,000
441	Prisoners Clothing	14,445	14,915	15,000
451	Uniforms	51,298	47,408	50,000
524	In Service/Staff Development	1,300	4,960	10,000
599	Other Charges	15,015	17,325	15,000
710	Food Service Equipment	7,131	27,605	2,500
716	Law Enforcement Equipment	50,904	42,545	45,000
790	Other Equipment	13,881	3,615	10,000
	Total Jail	\$ 6,825,356	\$ 7,998,937	\$ 9,552,427

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
54220	<u>Workhouse</u>			
160	Guards	\$ 85,213	\$ 45,510	\$ 93,075
186	Longevity	1,875	825	900
201	Social Security	5,144	2,815	5,830
204	State Retirement	6,096	3,245	6,880
206	Life Insurance	50	26	65
207	Medical Insurance	23,745	9,070	24,400
212	Employer Medicare	1,203	660	1,370
	Total Workhouse	\$ 123,326	\$ 62,151	\$ 132,520
54250	<u>Work Release Program</u>			
105	Supervisor/Director	\$ 53,274	\$ 57,005	\$ 59,865
149	Laborers	56,261	60,200	63,220
161	Secretary(ies)	39,678	41,910	42,015
186	Longevity	6,600	6,825	4,725
189	Other Salaries and Wages	1,056	1,058	1,060
201	Social Security	9,092	9,615	10,605
204	State Retirement	10,981	11,455	12,515
206	Life Insurance	101	100	130
207	Medical Insurance	39,262	44,905	47,580
212	Employer Medicare	2,126	2,250	2,490
307	Communication	2,017	1,480	2,900
317	Data Processing Services	-	720	756
338	Maintenance and Repair Services - Vehicles	2,275	2,405	5,000
348	Postal Charges	46	250	300
349	Printing, Stationery, and Forms	106	500	800
351	Rentals	-	-	1,670
399	Other Contracted Services	205,662	210,000	10,000
425	Gasoline	2,496	3,650	4,000
435	Office Supplies	836	1,445	3,500
463	Testing	500	-	-
499	Other Supplies and Materials	169	800	1,000
524	In Service/Staff Development	340	300	500
	Total Work Release Program	\$ 432,878	\$ 456,873	\$ 274,631
54310	<u>Fire Prevention and Control</u>			
316	Contributions (Volunteer Fire Departments)	\$ 300,000	\$ 300,000	\$ 320,000
	Total Fire Prevention and Control	\$ 300,000	\$ 300,000	\$ 320,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
54410	<u>Civil Defense</u>			
103	Assistant(s)	\$ 33,784	\$ 40,175	\$ 41,325
105	Supervisor/Director	60,073	70,750	67,210
106	Deputy(s)	2,400	2,400	2,400
169	Part-time Personnel	4,656	4,845	6,200
186	Longevity	975	1,050	300
201	Social Security	6,156	7,291	7,290
204	State Retirement	6,638	7,547	7,975
206	Life Insurance	50	51	65
207	Medical Insurance	19,131	23,295	31,590
212	Employer Medicare	1,440	1,707	1,715
307	Communication	672	395	1,020
317	Data Processing Services	-	577	606
322	Evaluation and Testing	116	129	200
334	Maintenance Agreements	-	-	8,100
338	Maintenance and Repair Services - Vehicles	2,808	1,940	4,420
348	Postal Charges	39	26	100
355	Travel	636	1,000	2,000
425	Gasoline	2,291	3,510	5,000
435	Office Supplies	1,766	1,666	2,000
451	Uniforms	892	850	850
499	Other Supplies and Materials	-	-	3,000
506	Liability Insurance	-	-	-
599	Other Charges	2,750	2,800	3,328
708	Communication Equipment	-	2,080	-
	Total Civil Defense	\$ 147,273	\$ 174,084	\$ 196,694
54490	<u>Other Emergency Management</u>			
316	Contributions (E-911 Dispatchers)	\$ 334,880	\$ 270,752	\$ 270,752
316	Contributions - EMS (Ambulance Service)	\$ -	\$ 75,000	\$ -
	Total Other Emergency Management	\$ 334,880	\$ 345,752	\$ 270,752
54510	<u>Inspection and Regulation (Civil Service Board)</u>			
191	Board and Committee Members Fees	\$ 5,400	\$ 5,400	\$ 5,400
201	Social Security	335	335	350
212	Employer Medicare	78	78	94
322	Evaluation and Testing	-	-	1,000
	Total Inspection and Regulation	\$ 5,813	\$ 5,813	\$ 6,844

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
54610	<u>Medical Examiner</u>			
307	Communications	\$ 3,233	\$ 6,016	\$ 6,100
312	Contract with Private Agencies	91,201	80,000	150,000
317	Data Processing Services	-	1,440	1,550
341	Pauper Burials	-	5,045	8,000
399	Other Contracted Services	71,670	76,675	80,000
413	Drugs and Medical Supplies	1,196	2,300	2,500
435	Office Supplies	9,736	2,500	2,500
	Total County Coroner/Medical Examiner	\$ 177,036	\$ 173,976	\$ 250,650
54710	<u>Drug Court Expansion</u>			
121	Data Processing Personnel	\$ 82,432	\$ 128,860	\$ 148,754
187	Overtime Pay	634	4,035	-
201	Social Security	4,945	8,065	9,223
204	State Retirement	5,815	9,295	10,889
206	Life Insurance	48	75	90
207	Medical Insurance	15,279	22,395	30,795
212	Employer Medicare	1,156	1,890	2,157
307	Communications	-	985	1,200
320	Dues and Memberships	360	360	360
349	Printing, Stationery and Forms	100	90	90
355	Travel	12,966	9,350	20,417
399	Other Contracted Services	43,274	114,232	134,276
435	Office Supplies	9,754	1,800	1,800
463	Testing	19,135	33,975	33,894
499	Other Supplies and Materials	1,125	1,345	2,700
524	In Service / Staff Development	4,095	5,285	5,100
599	Other Charges	-	1,350	-
	Total Drug Court Expansion	\$ 201,118	\$ 343,387	\$ 401,744
54900	<u>Other Public Safety</u>			
334	Maintenance Agreements	\$ -	\$ -	\$ 74,000
790	Other Equipment	22,120	23,000	24,000
	Total Other Public Safety	\$ 22,120	\$ 23,000	\$ 98,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS 2025-2026	BUDGET 2026-2027
55000	<u>Public Health and Welfare</u>			
55100	<u>Local Health Programs</u>			
55110	<u>Local Health Center</u>			
162	Clerical Personnel	\$ 523,439	\$ 525,205	\$ 996,838
186	Longevity	8,625	9,600	9,750
187	Overtime Pay	-	-	-
201	Social Security	29,755	31,135	62,408
204	State Retirement	35,585	36,745	70,992
206	Life Insurance	319	308	540
207	Medical Insurance	197,387	189,150	283,815
212	Employer Medicare	6,959	7,300	14,600
299	Other Fringe Benefits	-	-	200,000
307	Communication	1,790	3,250	3,000
309	Contracts with Government Agencies (Local Direct)	-	-	-
328	Janitorial Services	24,900	24,900	-
335	Maintenance and Supply Services -Buildings	2,150	5,000	8,000
347	Pest Control	540	720	800
351	Rentals (copiers)	-	-	1,000
355	Travel	6,947	5,280	8,300
399	Other Contracted Services	-	1,000	1,000
410	Custodial Supplies	251	1,100	2,000
435	Office Supplies	2,926	4,162	5,000
452	Utilities	19,665	23,900	30,000
499	Other Supplies and Materials	-	-	-
506	Liability Insurance	-	-	-
524	In Service/Staff Development	-	500	1,000
599	Other Charges	1,960	5,748	6,500
	Total Local Health Center	\$ 863,198	\$ 875,003	\$ 1,705,543

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
55120	<u>Rabies and Animal Control</u>			
105	Supervisor/Director	\$ 47,467	\$ 50,790	\$ 53,335
106	Deputy(ies)	37,128	39,730	41,720
186	Longevity	300	375	675
187	Overtime Pay	14,277	14,188	14,200
201	Social Security	6,035	6,440	6,825
204	State Retirement	6,942	7,360	8,055
206	Life Insurance	50	52	65
207	Medical Insurance	16,800	16,800	16,810
212	Employer Medicare	1,412	1,508	1,605
307	Communication	2,194	1,825	2,400
312	Contracts with Private Agencies	300,000	300,000	300,000
317	Data Processing Services	-	288	302
333	Licenses	-	-	250
334	Maintenance Agreements	-	-	900
338	Maintenance And Repair Services - Vehicles	5,029	2,430	2,500
349	Printing, Stationery And Forms	-	360	400
355	Travel	-	-	250
359	Disposal Fees	-	-	250
425	Gasoline	5,703	6,500	7,500
435	Office Supplies	-	350	400
450	Tires And Tubes	975	1,000	1,250
451	Uniforms	861	900	1,000
499	Other Supplies And Materials	348	1,730	3,000
524	In Service/Staff Development	-	-	525
790	Other Equipment	-	-	-
	Total Rabies and Animal Control	\$ 445,521	\$ 452,626	\$ 464,217
55140	<u>Nursing Home</u>			
316	Contributions (ALPS)	\$ 7,000	\$ 7,000	\$ -
	Total Nursing Home	\$ 7,000	\$ 7,000	\$ -
55170	<u>Alcohol and Drug Programs</u>			
316	Contributions (Helen Ross McNabb - New Hope)	\$ 6,200	\$ 6,400	\$ -
	Total Alcohol and Drug Programs	\$ 6,200	\$ 6,400	\$ -

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
55390	<u>Appropriation to State</u>			
316	Contributions (Health Department)	\$ 115,233	\$ 115,233	\$ 115,233
	Total Appropriation to State	\$ 115,233	\$ 115,233	\$ 115,233
55520	<u>Aid to Dependent Children</u>			
316	Contributions (SafeSpace)	\$ 10,000	\$ 10,000	\$ -
	Total Aid to Dependent Children	\$ 10,000	\$ 10,000	\$ -
55590	<u>Other Local Welfare Services</u>			
316	Contributions (YES- \$2,800 & Child Care Center - \$12.5k)	\$ 27,380	\$ 27,700	\$ 15,300
	Total Other Local Welfare Services	\$ 27,380	\$ 27,700	\$ 15,300
55710	<u>Sanitation Management</u>			
309	Contracts with Government Agencies (KMHB education & tire event)	\$ 18,780	\$ 21,710	\$ 21,710
	Total Sanitation Management	\$ 18,780	\$ 21,710	\$ 21,710
55900	<u>Other Public Health and Welfare</u>			
309	Contracts with Government Agencies (Landfill Tire Grant)	\$ 106,840	\$ 95,000	\$ 90,000
	Total Other Public Health and Welfare	\$ 106,840	\$ 95,000	\$ 90,000
56000	<u>Social, Cultural, and Recreational Services</u>			
56100	<u>Adult Activities</u>			
316	Contributions (Senior Citizens Center - Adult Center)	\$ 11,600	\$ 11,600	\$ 11,600
	Total Adult Activities	\$ 11,600	\$ 11,600	\$ 11,600
56300	<u>Senior Citizens Assistance</u>			
316	Contributions (Senior Citizens Center - Vital Visits)	\$ 6,500	\$ 6,500	\$ 6,500
	Total Senior Citizens Assistance	\$ 6,500	\$ 6,500	\$ 6,500
56500	<u>Libraries</u>			
316	Contributions	\$ 360,000	\$ 386,000	\$ 397,580
	Total Libraries	\$ 360,000	\$ 386,000	\$ 397,580

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
56700	<u>Parks and Fair Boards</u>			
105	Supervisor/Director	\$ 42,707	\$ 45,855	\$ 49,060
167	Maintenance Personnel	38,102	35,978	38,125
169	Part-time Personnel	38,674	33,355	44,950
186	Longevity	225	525	375
187	Overtime Pay	5,849	11,615	12,000
201	Social Security	5,323	6,245	8,970
204	State Retirement	6,082	6,580	7,300
206	Life Insurance	50	50	65
207	Medical Insurance	31,580	30,840	24,395
212	Employer Medicare	1,730	1,780	2,110
307	Communication	2,676	2,040	2,700
317	Data Processing Services	-	144	151
335	Maintenance and Repair Services - Buildings	240	2,300	4,000
336	Maintenance and Repair Services - Equipment	8,527	6,470	6,500
338	Maintenance and Repair Services - Vehicles	144	1,000	1,000
399	Other Contracted Services	-	-	1,600
410	Custodial Supplies	6,480	7,755	8,000
412	Diesel Fuel	733	2,100	4,500
415	Electricity	43,609	53,800	60,000
425	Gasoline	2,720	4,500	6,000
435	Office Supplies	164	200	200
451	Uniforms	958	1,200	1,200
454	Water and Sewer	35,901	35,730	41,500
499	Other Supplies and Materials	1,187	2,995	3,500
506	Liability Insurance	8,056	8,662	9,355
509	Refunds	-	400	500
513	Workers' Compensation Insurance	3,494	3,655	3,949
599	Other Charges	2,272	3,515	3,000
791	Other Construction	49,242	55,000	25,000
	Total Parks and Fair Boards	\$ 336,725	\$ 364,289	\$ 370,005
56900	<u>Other Social, Cultural, and Recreational</u>			
309	Contracts with Government Agencies	\$ -	\$ -	\$ -
316	Contributions (Friends of Hospice & City Rec Board)	411,000	271,000	160,000
	Total Other Social, Cultural, and Recreational	\$ 411,000	\$ 271,000	\$ 160,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
57000	<u>Agriculture and Natural Resources</u>			
57100	Agriculture Extension Service			
140	Salary Supplements	\$ 157,022	\$ 189,541	\$ 205,250
307	Communication	-	100	100
355	Travel	1,210	2,000	4,000
435	Office Supplies	2,445	38,905	23,194
	Total Agriculture Extension Service	\$ 160,677	\$ 230,546	\$ 232,544
57300	<u>Forest Service</u>			
316	Contributions (Forest Service)	\$ 1,000	\$ 1,000	\$ 1,000
	Total Forest Service	\$ 1,000	\$ 1,000	\$ 1,000
57500	<u>Soil Conservation</u>			
103	Assistant(s)	\$ 33,442	\$ 35,785	\$ 37,580
161	Secretary(ies)	27,955	29,915	31,420
186	Longevity	1,875	1,950	2,250
201	Social Security	3,699	3,975	4,430
204	State Retirement	4,429	4,740	5,225
206	Life Insurance	50	55	65
207	Medical Insurance	15,989	15,990	15,992
212	Employer Medicare	865	984	1,045
	Total Soil Conservation	\$ 88,304	\$ 93,394	\$ 98,007

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
		2024-2025	2025-2026	2026-2027
57800	<u>Storm Water Management</u>			
106	Deputy(ies)	\$ 35,090	\$ 41,730	\$ 43,825
186	Longevity	225	-	-
201	Social Security	2,078	2,530	2,725
204	State Retirement	2,452	2,925	3,220
206	Life Insurance	23	28	35
207	Medical Insurance	10,162	8,400	8,401
212	Employer Medicare	486	595	645
309	Contracts with Government Agencies	3,460	3,460	3,460
310	Contracts with Other Public Agencies	-	4,500	4,500
321	Engineering Services	9,590	10,000	13,000
355	Travel	324	525	2,000
399	Other Contracted Services	6,269	13,950	17,000
425	Gasoline	-	200	1,500
429	Instructional Supplies and Materials	336	1,875	2,000
	Total Storm Water Management	\$ 70,495	\$ 90,718	\$ 102,311
58000	<u>Other Operations</u>			
58110	<u>Tourism</u>			
316	Contributions (Chamber of Commerce)	22,500	22,500	\$ 22,500
399	Other Contracted Services	67,893	114,897	70,000
	Total Tourism	\$ 90,393	\$ 137,397	\$ 92,500
58120	<u>Industrial Development</u>			
316	Contributions (Economic Development)	\$ 91,000	\$ 91,000	\$ 91,000
364	Contracts for Development Costs (TIF)	606,694	564,200	600,000
399	Other Contracted Services	-	-	-
	Total Industrial Development	\$ 697,694	\$ 655,200	\$ 691,000
58190	<u>Other Economic and Community Development</u>			
421	Food Preparation Supplies	\$ 7,479	\$ 166,000.00	\$ -
	Total Other Economic and Community Development	\$ 7,479	\$ 166,000.00	\$ -

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
58300	<u>Veterans' Service</u>			
101	County Official/Administrative Officer	\$ 30,405	\$ 32,534	\$ 34,170
186	Longevity	375	450	525
201	Social Security	1,908	2,045	2,160
204	State Retirement	2,155	2,309	2,545
206	Life Insurance	25	26	35
212	Employer Medicare	446	480	510
307	Communication	-	-	120
317	Data Processing Services	-	144	151
334	Maintenance Agreements	-	-	500
348	Postal Charges	136	156	300
349	Printing, Stationery and Forms	-	-	250
355	Travel	599	600	1,450
435	Office Supplies	219	375	500
719	Office Equipment	-	150	340
	Total Veterans' Service	\$ 36,268	\$ 39,269	\$ 43,556
58600	<u>Employee Benefits</u>			
202	Handling Charges & Administrative Costs	\$ 1,072	\$ 1,200	\$ 1,200
210	Unemployment Compensation	-	9,000	10,000
299	Other Fringe Benefits	1,176	1,500	2,850
312	Contracts with Private Agencies	4,851	1,000	5,000
399	Other Contracted Services	-	-	500
506	Liability Insurance	546,637	681,020	1,040,139
513	Workers' Compensation Insurance	161,012	168,360	181,829
515	Liability Claims	-	10,000	25,000
517	Surcharge	-	-	-
	Total Employee Benefits	\$ 714,748	\$ 872,080	\$ 1,266,518
58900	<u>Miscellaneous</u>			
310	Contracts with Other Public Agencies	\$ 15,760	\$ 34,000	\$ 16,300
399	Other Contracted Services	4,760	5,000	10,000
510	Trustee's Commission	350,086	491,970	425,000
	Total Miscellaneous	\$ 370,606	\$ 530,970	\$ 451,300

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	2025-2026	2026-2027
70000	<u>Education</u>			
73300	<u>Community Services</u>			
316	Contributions (Imagination Library)	\$ 5,000	\$ 5,000	\$ 5,000
	Total Community Services	\$ 5,000	\$ 5,000	\$ 5,000
90000	<u>Capital Projects</u>			
91110	<u>General Administration Projects</u>			
701	Administration Equipment	\$ -	\$ -	\$ -
707	Building Improvements	83,797	35,000	90,000
708	Communication Equipment	-	-	-
709	Data Processing Equipment	-	-	-
712	Heating and Air Conditioning Equipment	12,362	80,000	40,000
715	Land	-	-	-
718	Motor Vehicles	36,190	30,000	-
731	Voting Machines	-	-	-
732	Building Purchases	-	250,980	-
734	Disabilities Act Improvements	-	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay	-	230,000	92,000
	Total General Administration Projects	\$ 132,349	\$ 625,980	\$ 222,000
91120	<u>Administration of Justice Projects</u>			
709	Data Processing Equipment	\$ -	\$ -	\$ -
	Total Administration of Justice Projects	\$ -	\$ -	\$ -
91130	<u>Public Safety Projects</u>			
707	Building Improvements	\$ -	\$ -	\$ -
708	Communication Equipment	-	-	-
715	Land	-	-	-
716	Law Enforcement Equipment	-	-	-
718	Motor Vehicles	278,950	171,100	174,000
791	Other Construction	-	-	-
	Total Public Safety Projects	\$ 278,950	\$ 171,100	\$ 174,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
91140	<u>Public Health and Welfare Projects</u>			
304	Architects	\$ 211,717	\$ 100,000	\$ -
707	Building Improvements	-	5,000,000	-
732	Building Purchases	-	-	-
791	Other Construction	-	100,000	-
	Total Public Health and Welfare Projects	<u>\$ 211,717</u>	<u>\$ 5,200,000</u>	<u>\$ -</u>
91150	<u>Social, Cultural, and Recreation Projects</u>			
717	Maintenance Equipment	\$ -	\$ -	\$ -
718	Motor Vehicles	-	37,500	-
791	Other Construction	-	-	-
	Total Public Health and Welfare Projects	<u>\$ -</u>	<u>\$ 37,500</u>	<u>\$ -</u>
91190	<u>Other General Government Projects</u>			
399	Other Contracted Services	\$ -	\$ -	\$ -
715	Land	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Estimated Expenditures	<u>\$ 29,414,334</u>	<u>\$ 38,476,757</u>	<u>\$ 37,055,774</u>
99000	<u>Estimated Other Uses</u>			
99100	Transfers Out			
316	Contributions (Transfer of Local Gov't Grant to E-911)	\$ -	\$ -	\$ -
590	Transfers to Other Funds	166,024	-	-
799	Other Capital Outlay (One Time Funding to HCBOE)	-	600,000	-
	Total Transfers to Other Funds	<u>\$ 166,024</u>	<u>\$ 600,000</u>	<u>\$ -</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 29,580,358</u>	<u>\$ 39,076,757</u>	<u>\$ 37,055,774</u>
	Excess of Estimated Revenue and Other Sources			
	Over (Under) Estimated Expenditures and Other Uses	\$ 1,502,379	\$ 531,748	\$ (388,707)
	Estimated Beginning Fund Balance - July 1	<u>\$ 15,995,879</u>	<u>\$ 17,498,258</u>	<u>\$ 18,030,006</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 17,498,258</u>	<u>\$ 18,030,006</u>	<u>\$ 17,641,299</u>



T E N N E S S E E
Hamblen County
SERVICE • COMMUNITY • INDUSTRY
OFFICE OF THE MAYOR

Solid Waste/Sanitation Fund

The Solid Waste/Sanitation Fund is used to account for the operations and transactions related to the collection and disposal of garbage and solid waste.

Hamblen County, Tennessee

Solid Waste/Sanitation Fund (#116)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 1,320,109	\$ 1,793,494	\$ 1,700,000
40120	Trustee's Collections - Prior Year	22,395	28,768	23,000
40125	Trustee's Collections - Bankruptcy	694	463	500
40130	Circuit/Clerk and Mater Collections - Prior Years	13,857	6,323	5,000
40140	Interest and Penalty	9,643	8,878	8,800
40161	Payments in-Lieu-of Taxes - T.V.A.	-	-	-
40163	Payments in-Lieu-of Taxes - Other	51	-	-
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	2,041,928	2,182,889	2,000,000
40300	<u>Statutory Local Taxes</u>			
40330	Wholesale Beer Tax	129,912	123,768	120,000
	Total Local Taxes	<u>\$ 3,538,589</u>	<u>\$ 4,144,583</u>	<u>\$ 3,857,300</u>
41000	<u>Licenses and Permits</u>			
41500	<u>Permits</u>			
41510	Beer Permits	\$ 1,805	\$ 1,900	\$ 1,880
	Total Licenses and Permits	<u>\$ 1,805</u>	<u>\$ 1,900</u>	<u>\$ 1,880</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ -	\$ 500,000	\$ 500,000
44130	Sale of Materials and Supplies	17,451	15,200	10,000
44170	Miscellaneous Refunds	3,100	-	-
44180	Expenditure Credits	-	-	-
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	-	27,454	-
	Total Other Local Revenues	<u>\$ 20,551</u>	<u>\$ 542,654</u>	<u>\$ 510,000</u>

Hamblen County, Tennessee
Solid Waste/Sanitation Fund (#116)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
46000	<u>State of Tennessee</u>			
46100	<u>Other State Revenues</u>			
46190	Other General Government Grants	\$ -	\$ 1,000,000	\$ -
46830	Beer Tax	17,752	17,212	18,000
	Total State of Tennessee	<u>\$ 17,752</u>	<u>\$ 1,017,212</u>	<u>\$ 18,000</u>
	Total Estimated Revenues	<u>\$ 3,578,697</u>	<u>\$ 5,706,349</u>	<u>\$ 4,387,180</u>
49000	<u>Other Sources</u>			
49700	Insurance Recovery	\$ 1,000	\$ -	\$ -
49800	Transfers In	-	-	-
	Total Other Sources	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Estimated Revenues and Other Sources	<u>\$ 3,579,697</u>	<u>\$ 5,706,349</u>	<u>\$ 4,387,180</u>

Hamblen County, Tennessee

Solid Waste/Sanitation Fund (#116)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
<u>ESTIMATED EXPENDITURES</u>				
55000	<u>Public Health and Welfare</u>			
55710	<u>Sanitation Management</u>			
105	Supervisor/Director	\$ 71,379	\$ 76,377	\$ 80,205
141	Foreman	-	-	-
142	Mechanic(s)	37,838	40,490	42,530
144	Equipment Operators - Heavy	207,259	218,750	273,900
147	Truck Drivers	302,364	328,590	346,000
149	Laborers	277,230	295,175	347,745
186	Longevity	16,650	17,625	18,425
187	Overtime Pay	12,574	19,810	18,200
201	Social Security	53,832	59,450	70,000
202	Handling Charges & Administrative Costs	-	-	-
204	State Retirement	64,691	69,780	83,000
206	Life Insurance	558	560	745
207	Medical Insurance	277,473	278,140	299,580
210	Unemployment Compensation	-	-	1,500
212	Employer Medicare	12,590	13,905	16,350
299	Other Fringe Benefits	-	-	500
302	Advertising	1,852	4,065	6,000
307	Communications	-	2,400	720
312	Contracts with Private Agencies	-	5,030	7,000
336	Maintenance and Repair Services - Equipment	188,667	225,820	300,000
353	Towing Services	4,825	6,500	7,500
359	Disposal Fees	1,091,662	1,324,000	1,500,000
399	Other Contracted Services	-	-	8,000
412	Diesel Fuel	145,314	186,690	250,000
415	Electricity	-	7,500	22,500
425	Gasoline	3,485	8,200	11,000
433	Lubricants	14,000	16,500	17,000
435	Office Supplies	582	1,500	1,500
442	Propane	-	10,000	10,850

Hamblen County, Tennessee

Solid Waste/Sanitation Fund (#116)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
446	Small Tools	-	4,040	5,000
450	Tires and Tubes	40,161	47,000	63,000
451	Uniforms	8,511	12,500	15,500
454	Water and Sewer	-	1,000	1,250
499	Other Supplies and Materials	12,306	25,250	25,000
506	Liability Insurance	46,744	57,310	61,895
510	Trustee's Commission	49,120	62,800	50,000
513	Workers' Compensation Insurance	61,049	63,850	68,958
515	Liability Claims	-	-	1,500
707	Building Improvements	13,002	5,500	8,500
712	Heating and Air Conditioning Equipment	-	5,635	8,000
715	Land	-	-	-
718	Motor Vehicles	890,299	420,930	680,000
733	Solid Waste Equipment	71,551	58,200	80,000
	Total Sanitation Management	\$ 3,977,568	\$ 3,980,872	\$ 4,809,353
90000	<u>Capital Projects</u>			
91190	Other General Government Projects			
733	Solid Waste Equipment	\$ -	\$ 1,000,000	\$ -
	Total Other General Government Projects	\$ -	\$ 1,000,000	\$ -

Hamblen County, Tennessee

Solid Waste/Sanitation Fund (#116)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
99000	<u>Estimated Other Uses</u>			
99100	Transfers Out			
590	Transfers to Other Funds	\$ -	\$ -	\$ -
	Total Transfers to Other Funds	\$ -	\$ -	\$ -
	Total Estimated Expenditures	\$ 3,977,568	\$ 4,980,872	\$ 4,809,353
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ (397,871)	\$ 725,477	\$ (422,173)
	Estimated Beginning Fund Balance - July 1	\$ 2,667,651	\$ 2,269,780	\$ 2,995,257
	Estimated Ending Fund Balance - June 30	\$ 2,269,780	\$ 2,995,257	\$ 2,573,084



Drug Control Fund

The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

Hamblen County, Tennessee

Drug Control Fund (#122)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	2025-2026	2026-2027
<u>ESTIMATED REVENUES</u>				
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42140	Drug Control Fines	\$ 2,228	\$ 500	\$ 1,800
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	8,306	7,800	7,500
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	16,236	15,000	10,000
	Total Fines, Forfeitures, and Penalties	<u>\$ 26,770</u>	<u>\$ 23,300</u>	<u>\$ 19,300</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 16,515	\$ 11,000	\$ 10,000
44170	Miscellaneous Refunds		-	-
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment		-	-
44560	Damages Recovered from Individuals	5,984	1,395	-
	Total Other Local Revenues	<u>\$ 22,499</u>	<u>\$ 12,395</u>	<u>\$ 10,000</u>
46800	<u>Other State Revenues</u>			
46980	Other State Grants	\$ -	\$ -	\$ -
	Total State of Tennessee	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
47000	<u>Federal Government</u>			
47600	<u>Direct Federal Revenue</u>			
47700	Asset Forfeiture Funds	\$ -	\$ -	\$ -
	Total Federal Government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Hamblen County, Tennessee

Drug Control Fund (#122)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	2025-2026	2026-2027
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ -	\$ -	\$ -
48610	Donations	\$ -	\$ -	\$ -
	Total Other Governments	\$ -	\$ -	\$ -
48990	<u>Other</u>			
48990	Other	\$ -	\$ -	\$ -
	Total Other	\$ -	\$ -	\$ -
	Total Estimated Revenues	\$ 49,269	\$ 35,695	\$ 29,300
49000	<u>Other Sources (non-revenue)</u>			
49700	Insurance Recovery	\$ -	\$ -	\$ -
	Total Estimated Revenues and Other Sources	\$ 49,269	\$ 35,695	\$ 29,300

Hamblen County, Tennessee

Drug Control Fund (#122)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ESTIMATED	PROPOSED	
NUMBER	DESCRIPTION	ACTUAL	BUDGET	
		2024-2025	2025-2026	2026-2027
<u>ESTIMATED EXPENDITURES</u>				
54000	<u>Public Safety</u>			
54150	<u>Drug Enforcement</u>			
140	Salary Supplement	\$ 6,000	\$ 3,000	\$ 7,500
201	Social Security	372	189	465
204	State Retirement	630	320	942
212	Employer Medicare	87	45	109
319	Confidential Drug Enforcement Payments	-	10,000	30,000
320	Dues and Memberships	300	600	2,305
351	Rentals	5,780	5,780	5,780
355	Travel	8,413	11,620	16,000
357	Veterinary Services	1,067	1,440	2,500
399	Other Contracted Services	96	100	100
401	Animal Food and Supplies	986	1,200	1,500
415	Electricity	1,157	1,260	1,500
431	Law Enforcement Supplies	2,647	4,000	8,080
510	Trustee's Commission	260	500	1,300
524	In-Service/Staff Development	3,502	3,000	4,000
716	Law Enforcement Equipment	9,977	6,000	15,000
718	Motor Vehicles	-	-	-
791	Other Construction	-	-	-
	Total Drug Enforcement	\$ 41,274	\$ 49,054	\$ 97,081
	Total Estimated Expenditures	\$ 41,274	\$ 49,054	\$ 97,081
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 7,995	\$ (13,359)	\$ (67,781)
	Estimated Beginning Fund Balance - July 1	\$ 336,110	\$ 344,105	\$ 330,746
	Estimated Ending Fund Balance - June 30	\$ 344,105	\$ 330,746	\$ 262,965



Highway/Public Works Fund

The Highway/Public Works Fund is used to account for the operations and transactions of the county's Highway Department.

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ESTIMATED	PROPOSED	
NUMBER	DESCRIPTION	Actual	BUDGET	
		2024-2025	2025-2026	2026-2027
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	\$ 200,000	\$ 200,000	\$ 200,000
40280	Mineral Severance Tax	72,300	71,714	70,000
	Total Local Taxes	\$ 272,300	\$ 271,714	\$ 270,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 250,000	\$ 75,000	\$ 120,000
44130	Sale of Materials and Supplies	-	-	-
44145	Sale of Recycled Materials	-	-	-
44170	Miscellaneous Refunds	6,849	3,921	-
44180	Expenditure Credits	-	282	-
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	673	42,383	-
44560	Damages Recovered from Individuals	-	-	-
	Total Other Local Revenues	\$ 257,522	\$ 121,586	\$ 120,000
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grants</u>			
46420	State Aid Program	\$ -	\$ -	\$ -
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	200,000	200,000	200,000
46920	Gasoline and Motor Fuel Tax	2,412,262	2,463,530	2,400,000
46925	Hybrid/Electric Vehicle Registration Fee	29,076	36,000	29,000
46930	Petroleum Special Tax	42,736	42,736	42,736
46980	Other State Grants	-	-	-
	Total State of Tennessee	\$ 2,684,074	\$ 2,742,266	\$ 2,671,736

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ESTIMATED	PROPOSED	
NUMBER	DESCRIPTION	Actual	BUDGET	
		2024-2025	2025-2026	2026-2027
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47590	Other Federal Through State	\$ -	\$ -	\$ -
	Total Federal Government	\$ -	\$ -	\$ -
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48120	Paving and Maintenance	\$ -	\$ -	\$ -
48130	Contributions			\$ -
48130	Contributions (Transfer of Local Gov't Grant)	-	-	-
48600	<u>Citizens Groups</u>			
48610	Donations	\$ -	\$ -	\$ -
	Total Other Governments and Citizens Groups	\$ -	\$ -	\$ -
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47230	Disaster Relief			\$ -
	Total Federal Government			\$ -
	Total Estimated Revenues	\$ 3,213,896	\$ 3,135,566	\$ 3,061,736
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ -	\$ -	\$ -
49800	Transfers In	-	-	-
	Total Estimated Revenues and Other Sources	\$ 3,213,896	\$ 3,135,566	\$ 3,061,736

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
<u>ESTIMATED EXPENDITURES</u>				
60000	<u>Highways</u>			
61000	<u>Administration</u>			
101	County Official/Administrative Officer	\$ 117,858	\$ 121,394	\$ 126,825
103	Assistant(s)	46,663	50,826	53,375
119	Accountants/Bookkeepers	46,750	51,194	52,820
186	Longevity	600	675	225
187	Overtime Pay	434	-	-
191	Board and Committee Members Fees	22,875	22,550	22,800
201	Social Security	14,411	15,085	15,880
204	State Retirement	15,546	16,625	17,960
206	Life Insurance	58	51	100
207	Medical Insurance	16,100	24,723	31,595
212	Employer Medicare	3,370	3,418	3,725
302	Advertising	1,064	1,200	1,500
307	Communication	3,277	2,658	12,280
317	Data Processing Services	-	1,008	3,508
320	Dues and Memberships	3,834	4,360	4,500
331	Legal Services	1,374	2,597	3,500
348	Postal Charges	-	335	400
355	Travel	398	1,500	3,000
399	Other Contracted Services	-	500	2,500
415	Electricity	38,302	32,900	40,000
435	Office Supplies	1,818	3,500	4,000
442	Propane Gas	10,063	8,000	10,850
454	Water and Sewer	1,540	792	1,250
506	Liability Insurance	52,455	56,400	60,912
508	Premiums on Corporate Surety Bonds	-	-	-
510	Trustee's Commission	29,459	29,655	33,000
511	Vehicle and Equipment Insurance	33,902	36,500	39,420
530	Fines, Assessments, and Penalties	-	-	-
599	Other Charges	12,431	20,700	21,000
	Total Administration	\$ 474,582	\$ 509,146	\$ 566,925

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
62000	<u>Highway and Bridge Maintenance</u>			
105	Supervisor/Director	\$ 61,491	\$ 68,360	\$ 71,785
141	Foremen	-	-	-
143	Equipment Operators	273,583	297,055	356,645
147	Truck Drivers	361,996	358,350	455,975
149	Laborers	184,367	177,675	238,200
169	Part-Time Personnel	-	-	-
186	Longevity	16,725	15,900	15,225
187	Overtime Pay	47,329	39,930	40,000
189	Other Salaries and Wages	-	-	-
201	Social Security	54,765	56,875	73,025
204	State Retirement	65,452	67,010	86,250
206	Life Insurance	514	490	750
207	Medical Insurance	288,044	267,500	335,080
212	Employer Medicare	12,808	13,310	17,100
312	Contracts with Private Agencies	4,013	53,000	30,000
351	Rentals	330	4,000	8,000
403	Asphalt - Cold Mix	1,088	2,000	2,500
404	Asphalt - Hot Mix	-	-	-
408	Concrete	2,065	3,960	6,000
409	Crushed Stone	-	-	-
426	General Construction Materials	3,530	4,360	8,000
436	Other Road Supplies	-	-	-
440	Pipe - Metal	9,755	16,405	24,000
443	Road Signs	16,125	10,615	13,000
444	Salt	16,748	67,060	70,000
446	Small Tools	-	-	-
451	Uniforms	12,608	12,260	13,000
467	Fencing	10,075	25,515	43,000
599	Other Charges	-	-	-
	Total Highway and Bridge Maintenance	\$ 1,443,411	\$ 1,561,630	\$ 1,907,535

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ESTIMATED	PROPOSED	
NUMBER	DESCRIPTION	Actual	BUDGET	
		2024-2025	2025-2026	2026-2027
63100	<u>Operation and Maintenance of Equipment</u>			
105	Supervisor/Director	\$ 59,301	\$ 63,453	\$ 66,630
142	Mechanic(s)	21,142	-	56,820
186	Longevity	825	900	975
187	Overtime Pay	3,704	5,400	5,000
201	Social Security	4,848	4,151	8,030
204	State Retirement	5,948	4,885	9,480
206	Life Insurance	37	25	70
207	Medical Insurance	24,617	14,000	37,185
212	Employer Medicare	1,134	672	1,890
335	Maintenance and Repair Services - Building	-	-	-
412	Diesel Fuel	53,350	74,300	100,000
416	Equipment Parts - Heavy	145,788	191,730	230,000
424	Garage Supplies	6,496	8,500	10,000
425	Gasoline	28,656	35,500	40,000
433	Lubricants	16,319	16,000	17,000
446	Small Tools	-	1,000	5,000
450	Tires and Tubes	50,097	65,962	70,000
499	Other Supplies and Materials	5,731	5,895	7,000
	Total Operation and Maintenance of Equipment	\$ 427,993	\$ 492,373	\$ 665,080
66000	<u>Employee Benefits</u>			
202	Handling Charges and Administrative Costs	\$ -	\$ -	\$ 225
207	Medical Insurance	-	-	-
210	Unemployment Compensation	-	3,900	2,000
299	Other Fringe Benefits	-	-	500
332	Legal Notices, Recording, and Court Costs	-	-	-
340	Medical and Dental Services	-	-	-
513	Workers' Compensation Insurance	20,536	21,473	23,191
515	Liability Claims	450	-	1,000
	Total Employee Benefits	\$ 20,986	\$ 25,373	\$ 26,916

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2027

ACCOUNT		ESTIMATED	PROPOSED	
NUMBER	DESCRIPTION	Actual	BUDGET	
		2024-2025	2025-2026	2026-2027
68000	<u>Capital Outlay</u>			
705	Bridge Construction	\$ -	\$ -	\$ 10,000
707	Building Improvements	1,614	5,000	8,500
711	Furniture and Fixtures	200	500	1,000
712	Heating and Air Conditioning Equipment	-	5,635	8,000
713	Highway Construction	-	-	-
714	Highway Equipment	-	-	73,064
718	Motor Vehicles	-	-	392,128
719	Office Equipment	-	1,000	2,000
726	State Aid Projects	-	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay	-	-	-
	Total Capital Outlay	\$ 1,814	\$ 12,135	\$ 494,692
	Total Estimated Expenditures	\$ 2,368,786	\$ 2,600,657	\$ 3,661,148
99000	<u>Estimated Other Uses</u>			
99100	Transfers Out			
590	Transfers to Other Funds (Self-Insurance Fund)	\$ -	\$ -	\$ -
	Total Estimated Expenditures and Other Uses	\$ 2,368,786	\$ 2,600,657	\$ 3,661,148
	Excess of Estimated Revenue and Other Sources			
	Over (Under) Estimated Expenditures and Other Uses	\$ 845,110	\$ 534,909	\$ (599,412)
	Estimated Beginning Fund Balance - July 1	\$ 619,455	\$ 1,464,565	\$ 1,999,474
	Estimated Ending Fund Balance - June 30	\$ 1,464,565	\$ 1,999,474	\$ 1,400,062



T E N N E S S E E
Hamblen County
SERVICE • COMMUNITY • INDUSTRY
OFFICE OF THE MAYOR

General Purpose School Fund

The General Purpose School Fund is used to account for the general operations of the Hamblen County School Department.

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 7,657,839	\$ 7,967,708	\$ 6,939,000
40120	Trustee's Collections - Prior Year	234,096	208,055	220,000
40125	Trustee's Collections - Bankruptcy	3,035	1,233	-
40130	Circuit/Clerk and Master Collections - Prior Years	80,546	47,532	45,000
40140	Interest and Penalty	66,054	53,357	60,000
40150	Pick-up Taxes	-	-	-
40161	Payments in-Lieu-of Taxes - T.V.A.	11,357	500	784
40162	Payments in-Lieu-of Taxes - Local Utilities	106,636	89,148	108,000
40163	Payments in-Lieu-of Taxes - Other	38,167	23,613	41,000
40200	<u>County Local Option Sales Tax</u>			
40210	Local Option Sales Tax	22,295,447	23,496,071	19,727,308
40275	Mixed Drink Tax	109,138	80,000	80,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	222,195	153,281.61	135,000
	Total Local Taxes	<u>\$ 30,824,510</u>	<u>\$ 32,120,499</u>	<u>\$ 27,356,092</u>
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43511	Tuition - Regular Day Students	\$ 169,626	\$ 252,540	\$ 135,000
43517	Tuition - Other	316,305	301,835	255,000
43542	Contract for Instructional Services	39,758	-	
43570	Receipts from Individual Schools	368,948	308,540	185,000
	<u>Other Charges for Services</u>			
43990	Other Charges for Services	135,757	178,272	160,000
	Total Charges for Current Services	<u>\$ 1,030,394</u>	<u>\$ 1,041,186</u>	<u>\$ 735,000</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 168,415	\$ -	\$ -
44120	Lease/Rentals	2,250	1,000	-
44130	Sale of Materials and Supplies	2,040	-	-
44146	Refund of Telecommunication and Internet Fees (E-Rate)	-	-	-
44170	Miscellaneous Refunds	115,226	20,731	-
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	-	52,922	3,000
44560	Damages Recovered from Individuals	1,154	435	500
44570	Contributions and Gifts	490,538	382,989	1,715,031
44990	<u>Other Local Revenue</u>			
44990	Other Local Revenue	1,722	390	2,000
	Total Other Local Revenues	<u>\$ 781,345</u>	<u>\$ 458,467</u>	<u>\$ 1,720,531</u>
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46175	On-Behalf Contributions for OPEB	\$ 572,158	\$ -	\$ -
46500	<u>State Education Funds</u>			
46510	TISA	77,242,853	79,415,348	78,074,171
46513	TISA - On Behalf Payments	174,142	-	-
46515	Early Childhood Education	1,068,072	1,070,496	1,059,891
46530	Energy Efficient School Initiative	-	2,044,774	3,327,642
46590	Other State Education Funds	842,346	1,836,228	-
46610	Career Ladder Program	70,628	67,553	187,493
46790	Other Vocational	780,635	-	-
46800	<u>Other State Revenues</u>		230,683	
46980	Other State Grants	287,513.00	-	30,000
46981	Safe Schools	-	-	-
46990	Other State Revenues	246,184	-	-
	Total State of Tennessee	<u>\$ 81,284,531</u>	<u>\$ 86,583,372</u>	<u>\$ 82,679,197</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47120	Adult Education State Grant Program	\$ -	\$ -	\$ -
47139	Other Vocational	-	-	-
47143	Special Education - Grants to State	-	-	-
47301	ARRA Grant # 1	-	-	-
47590	Other Federal Through State	263,945	103,325	107,140
47600	Other Direct Federal Revenue	43,018	-	-
	Total Federal Government	<u>\$ 306,963</u>	<u>\$ 103,325</u>	<u>\$ 107,140</u>
	Total Estimated Revenues	<u>\$ 114,227,743</u>	<u>\$ 120,306,848</u>	<u>\$ 112,597,960</u>
49000	<u>Other Sources</u>			
49700	Insurance Recovery	\$ 920,039	\$ 67,977	\$ 10,000
49800	Transfers In	617,186	-	490,000
48130	Contributions	1,004,774		
	Total Other Sources	<u>\$ 2,541,999</u>	<u>\$ 67,977</u>	<u>\$ 500,000</u>
	Total Estimated Revenues and Other Sources	<u>\$ 116,769,742</u>	<u>\$ 120,374,825</u>	<u>\$ 113,097,960</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
<u>ESTIMATED EXPENDITURES</u>				
71000	<u>Instruction</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 35,250,529	\$ 35,640,046	\$ 36,131,762
117	Career Ladder Program	49,088	48,493	120,000
140	Salary Supplements	648,266	690,585	659,489
163	Educational Assistants	1,710,062	1,587,776	1,559,341
188	Bonus Payments	-	1,240,500	-
189	Other Salaries and Wages	176,099	99,308	20,000
195	Certified Substitute Teachers	575,622	616,215	745,388
198	Non-Certified Substitute Teachers	39,660	20,655	60,790
201	Social Security	2,224,559	1,574,642	2,436,221
204	State Retirement	2,603,936	1,784,551	2,894,682
206	Life Insurance	30,509	30,339	36,465
207	Medical Insurance	6,159,876	6,371,510	7,030,893
210	Unemployment Compensation	7,644	5,893	12,020
212	Employer Medicare	538,357	381,832	569,804
217	Retirement - Hybrid Stabilization	-	169,440	162,982
299	Other Fringe Benefits	801,122	774,282	845,600
316	Contributions	1,004,774	-	-
399	Other Contracted Services	134,974	131,571	94,985
429	Instructional Supplies and Materials	395,577	484,930	410,571
430	Electronic Textbooks	408,925	16,806	641,161
446	Small Tools	14,982	-	-
449	Textbooks	413,117	552,907	641,161
454	Water and Sewer	1,910	-	-
499	Other Supplies and Materials	73,040	241,078	90,832
595	TISA On-Behalf Payments	174,142	-	-
599	Other Charges	104,000	100,150	142,500
722	Regular Instruction Equipment	2,304,493	1,043,478	2,051,995.00
	Total Regular Instruction Program	<u>\$ 55,845,263</u>	<u>\$ 53,606,987</u>	<u>\$ 57,358,640</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
71200	<u>Special Education Program</u>			
116	Teachers	\$ 4,429,885	\$ 4,826,227	\$ 4,993,780
117	Career Ladder Program	3,000	3,000	10,000
127	Career Ladder Extended Contracts	-	-	-
163	Educational Assistants	1,029,683	1,327,800	1,530,722
171	Speech Pathologist	630,327	667,847	644,511
188	Bonus Payments	-	268,500	-
195	Certified Substitute Teachers	62,838	89,030	76,482
198	Non-Certified Substitute Teachers	18,855	20,750	24,290
201	Social Security	361,583	428,821	451,347
204	State Retirement	416,430	496,014	513,942
206	Life Insurance	5,835	6,475	8,280
207	Medical Insurance	1,155,567	1,329,925	1,549,724
210	Unemployment Compensation	1,412	1,264	2,234
212	Employer Medicare	85,122	101,634	105,557
217	Retirement - Hybrid Stabilization	-	22,560	20,345
429	Instructional Supplies and Materials	35,609	46,352	47,090
499	Other Supplies and Materials	8,716	1,293	-
595	TISA On-Behalf Payments			
725	Special Education Equipment	12,586	36,962	39,975
	Total Special Education Program	\$ 8,257,448	\$ 9,674,453	\$ 10,018,279

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
71300	<u>Vocational Education Program</u>			
116	Teachers	\$ 3,467,483	\$ 3,597,522	\$ 3,770,204
117	Career Ladder Program	3,500	1,500	10,000
188	Bonus Payments	-	114,000	-
189	Other Salaries and Wages	4,100	1,000	-
195	Certified Substitute Teachers	68,918	69,583	69,372
198	Non-Certified Substitute Teachers	-	1,450	2,870
201	Social Security	206,368	227,492	238,852
204	State Retirement	239,216	250,729	287,753
206	Life Insurance	2,706	2,853	3,360
207	Medical Insurance	577,611	615,173	674,152
210	Unemployment Compensation	634	513	985
212	Employer Medicare	49,428	53,899	55,861
217	Retirement - Hybrid Stabilization	-	15,559	16,354
429	Instructional Supplies and Materials	60,093	75,000	55,000
449	Textbooks - Bound	10,798	4,537	-
464	Top Soil	7,328	-	-
499	Other Supplies and Materials	17,887	63,588	18,000
599	Other Charges	-	-	-
730	Vocational Instruction Equipment	55,255	245,321	11,262
	Total Vocational Education Program	\$ 4,771,325	\$ 5,339,716	\$ 5,214,025
71400	<u>Student Body Education Program</u>			
399	Other Contracted Services	\$ 42,200	\$ 37,536	\$ 38,000
499	Other Supplies and Materials	88,183	78,602	90,000
599	Other Charges	58,016	65,000	65,000
	Total Student Body Education Program	\$ 188,399	\$ 181,138	\$ 193,000
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
189	Other Salaries and Wages	\$ 5,500	\$ -	\$ -
201	Social Security	341	-	-
204	State Retirement	350	-	-
212	Employer Medicare	80	-	-
355	Travel	4,224	3,257	4,789
	Total Attendance	\$ 10,495	\$ 3,257	\$ 4,789

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72120	<u>Health Services</u>			
105	Supervisor/Director	\$ 65,087	\$ 67,858	\$ 69,869
131	Medical Personnel	710,867	728,128	745,388
188	Bonus Payments	-	26,000	-
189	Other Salaries and Wages	23,287	12,913	9,900
201	Social Security	47,934	50,758	51,160
204	State Retirement	60,471	61,271	68,779
206	Life Insurance	1,084	1,109	1,320
207	Medical Insurance	221,379	230,720	252,640
210	Unemployment Compensation	274	219	440
212	Employer Medicare	11,217	11,859	11,965
217	Retirement - Hybrid Stabilization	-	6,189	5,457
355	Travel	2,147	3,507	10,402
413	Drugs and Medical Supplies	3,308	4,528	6,500
499	Other Supplies and Materials	3,519	3,236	3,272
524	In-Service/Staff Development	175	1,100	6,100
	Total Health Services	\$ 1,150,749	\$ 1,209,395	\$ 1,243,192
72130	<u>Other Student Support</u>			
105	Supervisor/Director	\$ -	\$ -	\$ -
117	Career Ladder Program	500	500	2,000
123	Guidance Personnel	1,612,105	1,675,444	1,698,322
130	Social Workers	114,436	122,519	126,502
170	School Resource Officer	-	-	-
188	Bonus Payments	-	53,000	-
189	Other Salaries & Wages	107,554	315,338	433,086
201	Social Security	103,773	126,190	140,116
204	State Retirement	119,497	136,969	165,826
206	Life Insurance	1,365	1,613	2,100
207	Medical Insurance	283,528	343,887	397,220
210	Unemployment Compensation	350	295	800
212	Employer Medicare	25,372	30,563	32,769
217	Retirement - Hybrid Stabilization	-	5,549	6,510
309	Contracts With Government Agencies	800,000	-	-
322	Evaluation and Testing	170,987	234,537	204,500
499	Other Supplies and Materials	-	104,888	-
524	In-Service/Staff Development	-	45,000	-
790	Other Equipment	258,759	-	-
	Total Other Student Support	\$ 3,598,226	\$ 3,196,292	\$ 3,209,751

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 352,135	\$ 358,429	\$ 366,707
124	Psychological Personnel	-	45,943	86,605
129	Librarians	1,256,483	1,316,923	1,350,091
161	Secretary(ies)	180,309	177,600	181,481
188	Bonus Payments	-	75,500	-
189	Other Salaries and Wages	373,971	384,714	314,552
196	In-Service Training	46,980	88,589	56,400
201	Social Security	126,108	140,640	146,062
204	State Retirement	131,524	146,155	143,241
206	Life Insurance	1,503	1,543	1,869
207	Medical Insurance	315,488	327,732	359,451
210	Unemployment Compensation	373	284	650
212	Employer Medicare	30,771	34,346	34,160
217	Retirement - Hybrid Stabilization	-	2,742	2,114
355	Travel	30,302	39,775	66,535
399	Other Contracted Services	24,470	5,537	-
432	Library Books/Media	24,905	24,051	26,736
499	Other Supplies and Materials	41,389	33,031	46,119
524	In Service/Staff Development	170,826	212,920	195,950
599	Other Charges	97,764	92,575	68,650
790	Other Equipment	-	-	-
	Total Regular Instruction Program	<u>\$ 3,205,301</u>	<u>\$ 3,509,027</u>	<u>\$ 3,447,373</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 72,975	\$ 76,432	\$ 77,961
124	School Psychologists	155,824	153,814	325,640
131	Medical Personnel	59,013	61,792	64,043
161	Secretary(ies)	104,177	117,580	120,210
162	Clerical Personnel	31,169	32,104	32,748
188	Bonus Payments	-	13,000	-
189	Other Salaries and Wages	131,401	137,363	141,147
201	Social Security	30,168	33,625	47,229
204	State Retirement	35,383	39,761	57,549
206	Life Insurance	410	453	708
207	Medical Insurance	86,420	90,216	135,884
210	Unemployment Compensation	130	112	210
212	Employer Medicare	8,034	8,652	11,046
217	Retirement - Hybrid Stabilization	-	2,290	2,468
336	Maintenance and Repair Services - Equipment	-	-	1,000
355	Travel	11,964	14,072	14,578
399	Other Contracted Services	534,827	532,070	500,460
499	Other Supplies and Materials	4,339	5,890	6,500
524	In-Service/Staff Development	8,524	10,130	20,000
599	Other Charges	-	-	-
	Total Special Education Program	<u>\$ 1,274,758</u>	<u>\$ 1,329,355</u>	<u>\$ 1,559,381</u>
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	\$ 98,379	\$ 101,330	\$ 103,358
161	Secretary(ies)	46,411	47,803	48,760
188	Bonus Payments	-	9,000	-
189	Other Salaries and Wages	218,371	227,623	237,833
201	Social Security	17,625	19,583	24,177
204	State Retirement	19,832	21,046	24,799
206	Life Insurance	197	203	240
207	Medical Insurance	42,302	45,540	48,004
210	Unemployment Compensation	45	38	65
212	Employer Medicare	5,156	5,487	5,655
217	Retirement - Hybrid Stabilization	-	-	-
355	Travel	9,568	9,205	9,637
464	Top Soil	350	-	-
499	Other Supplies and Materials	1,520	2,000	2,000
524	In-Service / Staff Development	504	-	-
	Total Vocational Education Program	<u>\$ 460,260</u>	<u>\$ 488,858</u>	<u>\$ 504,528</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72250	<u>Technology</u>			
105	Supervisor/Director	\$ 97,066	\$ 99,978	\$ 101,978
120	Computer Programmer(s)	68,972	71,944	74,226
161	Secretary(ies)	44,647	46,098	47,133
188	Bonus Payments	-	17,000	-
189	Other Salaries and Wages	732,421	753,493	740,902
201	Social Security	56,077	59,461	59,783
204	State Retirement	66,017	69,196	70,582
206	Life Insurance	853	854	960
207	Medical Insurance	153,127	161,191	173,046
210	Unemployment Compensation	205	162	310
212	Employer Medicare	13,115	13,911	13,982
307	Communication	61,016	69,295	68,540
308	Consultants	-	3,950	3,950
350	Internet Connectivity	236,402	249,867	249,870
355	Travel	10,854	12,592	12,593
435	Office Supplies	1,264	7,000	7,000
451	Uniforms	5,558	12,499	12,500
470	Cabling	6,497	5,000	5,000
471	Software	488,310	910,590	743,095
524	In-Service/Staff Development	2,490	2,490	2,490
709	Data Processing Equipment	212,440	59,451	191,451
	Total Central and Other	<u>\$ 2,257,331</u>	<u>\$ 2,626,022</u>	<u>\$ 2,579,391</u>
72290	<u>Other Programs</u>			
715	On-Behalf Payments to OPEB	\$ 572,158	\$ -	\$ -
	Total Other Programs	<u>\$ 572,158</u>	<u>\$ -</u>	<u>\$ -</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72310	<u>Board of Education</u>			
191	Board and Committee Members Fees	\$ 47,400	\$ 47,400	\$ 47,400
201	Social Security	2,939	2,939	2,939
204	State Retirement	1,358	935	3,470
206	Life Insurance	217	218	420
207	Medical Insurance	22,302	20,558	42,576
212	Employer Medicare	687	688	688
305	Audit Services	42,950	40,000	40,000
320	Dues and Memberships	5,169	17,060	17,060
331	Legal Services	87,256	103,687	70,000
355	Travel	31,474	32,690	43,197
506	Liability Insurance	674,935	825,867	867,160
508	Premiums on Corporate Surety Bonds	1,739	1,739	1,739
510	Trustee Commissions	503,130	490,805	581,000
513	Workers' Compensation Insurance	363,069	400,669	447,511
599	Other Charges	16,092	20,497	11,750
	Total Board of Education	\$ 1,800,717	\$ 2,005,750	\$ 2,176,910
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 192,938	\$ 198,726	\$ 202,702
103	Assistant(s)	244,182	252,713	256,540
117	Career Ladder Program	1,000	1,000	2,000
161	Secretary(ies)	48,417	50,350	51,528
188	Bonus Payments	-	6,000	-
189	Other Salaries and Wages	1,000	66,966	80,389
201	Social Security	28,836	33,721	40,654
204	State Retirement	44,558	48,488	63,895
206	Life Insurance	1,225	1,319	1,445
207	Medical Insurance	33,018	53,080	64,076
210	Unemployment Compensation	48	38	80
212	Employer Medicare	7,080	8,455	9,027
217	Retirement - Hybrid Stabilization	-	-	-
307	Communication	15,994	10,896	16,000
348	Postal Charges	9,500	14,000	14,000
355	Travel	21,201	19,851	22,280
399	Other Contracted Services	10,346	8,572	10,399
435	Office Supplies	7,099	5,919	14,300
599	Other Charges	7,016	8,202	10,000
	Total Director of Schools	\$ 673,458	\$ 788,294	\$ 859,315

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72410	<u>Office of the Principal</u>			
104	Principal(s)	\$ 1,798,853	\$ 1,822,519	\$ 1,879,634
117	Career Ladder Program	3,200	2,700	15,000
139	Assistant Principal(s)	1,382,264	1,452,112	1,499,151
161	Secretary(ies)	1,251,903	1,319,211	1,507,570
162	Clerical Personnel	15,960	114,000	-
188	Bonus Payments	-	-	-
201	Social Security	261,749	283,029	303,884
204	State Retirement	293,445	297,530	330,178
206	Life Insurance	3,624	3,681	4,740
207	Medical Insurance	722,210	782,551	918,016
210	Unemployment Compensation	785	751	1,230
212	Employer Medicare	61,243	66,454	71,072
217	Retirement - Hybrid Stabilization	-	1,520	1,354
307	Communication	92,405	82,741	92,416
	Total Office of the Principal	<u>\$ 5,887,641</u>	<u>\$ 6,228,800</u>	<u>\$ 6,624,245</u>
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	\$ 98,434	\$ 99,313	102,119
119	Accountants/Bookkeepers	261,561	286,167	298,954
188	Bonus Payments	-	7,500	-
189	Other Salaries and Wages	-	-	-
201	Social Security	20,508	23,049	24,867
204	State Retirement	23,696	26,731	27,570
206	Life Insurance	235	239	304
207	Medical Insurance	48,516	55,118	58,641
210	Unemployment Compensation	67	52	125
212	Employer Medicare	5,108	5,574	5,816
336	Maintenance and Repair Services - Equipment	-	272	1,000
355	Travel	8,701	7,517	7,517
399	Other Contracted Services	12,957	9,774	15,000
411	Data Processing Supplies	3,664	3,585	4,150
435	Office Supplies	4,578	4,092	4,735
701	Administration Equipment	241,223	246,848	224,739
	Total Fiscal Services	<u>\$ 729,248</u>	<u>\$ 775,832</u>	<u>\$ 775,536</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72520	<u>Human Services / Personnel</u>			
105	Supervisor/Director	\$ 88,031	\$ 85,799	\$ 92,486
188	Bonus Payments	-	4,000	0
189	Other Salaries and Wages	94,865	97,910	100,096
201	Social Security	11,014	11,417	11,940
204	State Retirement	12,239	12,081	13,200
206	Life Insurance	128	143	180
207	Medical Insurance	28,441	30,968	34,646
210	Unemployment Compensation	36	29	60
212	Employer Medicare	2,576	2,672	2,792
355	Travel	1,070	2,180	1,785
499	Other Supplies and Materials	2,651	42,990	50,700
	Total Fiscal Services	<u>\$ 241,051</u>	<u>\$ 290,188</u>	<u>\$ 307,886</u>
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	\$ 2,175,077	\$ 2,251,079	\$ 2,387,255
188	Bonus Payments	-	52,000	0
189	Other Salaries and Wages	40,877	38,770	63,088
201	Social Security	130,655	141,062	148,010
204	State Retirement	140,390	150,022	167,785
206	Life Insurance	2,715	2,783	3,540
207	Medical Insurance	509,760	531,828	605,172
210	Unemployment Compensation	736	580	1,175
212	Employer Medicare	31,544	33,558	34,612
217	Retirement - Hybrid Stabilization	-	-	100
399	Other Contracted Services	429,184	470,033	400,656
410	Custodial Supplies	336,011	311,924	337,812
415	Electricity	2,321,763	2,380,113	2,282,841
434	Natural Gas	262,038	400,026	408,231
454	Water and Sewer	434,450	461,770	588,000
499	Other Supplies and Materials	17,298	16,093	17,000
599	Other Charges	3,784	3,807	4,300
720	Plant Operation Equipment	23,745	25,000	25,000
	Total Operation of Plant	<u>\$ 6,860,027</u>	<u>\$ 7,270,448</u>	<u>\$ 7,474,578</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	\$ 74,930	\$ 77,178	\$ 78,722
167	Maintenance Personnel	813,913	834,618	890,221
188	Bonus Payments	-	18,000	-
201	Social Security	52,682	55,773	60,075
204	State Retirement	66,918	63,359	70,927
206	Life Insurance	861	908	1,140
207	Medical Insurance	182,134	190,441	218,534
210	Unemployment Compensation	229	181	370
212	Employer Medicare	12,321	13,135	14,050
329	Laundry Service	-	-	-
335	Maintenance and Repair Services - Building	503,409	496,727	501,062
336	Maintenance and Repair Services - Equipment	123,140	124,900	124,918
338	Maintenance and Repair Services - Vehicles	-	-	-
355	Travel	-	-	-
399	Other Contracted Services	-	34,156	-
418	Equipment and Machinery Parts	135,640	138,499	138,632
451	Uniforms	10,245	9,066	10,000
499	Other Supplies and Materials	-	59,433	-
599	Other Charges	715	938	1,000
717	Maintenance Equipment	28,809	37,434	37,500
790	Other Equipment	-	1,020	-
	Total Maintenance of Plant	<u>\$ 2,005,946</u>	<u>\$ 2,155,764</u>	<u>\$ 2,147,150</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
72710	<u>Transportation</u>			
105	Supervisor/Director	\$ 74,930	\$ 77,177	\$ 78,722
142	Mechanic(s)	239,112	239,642	256,853
146	Bus Drivers	1,531,917	1,567,567	1,532,051
162	Clerical Personnel	76,047	80,411	80,252
188	Bonus Payments	-	43,500	-
201	Social Security	108,364	117,657	120,356
204	State Retirement	130,430	137,300	140,515
206	Life Insurance	2,093	2,130	3,780
207	Medical Insurance	431,138	431,409	630,730
210	Unemployment Compensation	769	605	1,210
212	Employer Medicare	26,305	28,145	28,152
217	Ret. Hybrid Sabilization	-	735	100
313	Contracts with Parents	945	-	5,000
338	Maintenance and Repair Services - Vehicles	21,522	18,610	29,000
340	Medical and Dental Services	8,915	10,032	10,032
355	Travel	-	200	2,869
412	Diesel Fuel	306,645	359,360	366,550
424	Garage Supplies	1,305	1,196	4,100
425	Gasoline	43,533	43,287	65,000
433	Lubricants	18,670	18,287	19,000
450	Tires and Tubes	49,159	49,483	51,000
451	Uniforms	4,555	5,852	4,000
453	Vehicle Parts	229,890	201,645	255,000
499	Other Supplies and Materials	7,303	8,656	9,000
511	Vehicle and Equipment Insurance	232,152	137,625	185,294
599	Other Charges	74,164	86,682	86,682
729	Transportation Equipment	979,253	442,204	801,580
	Total Transportation	<u>\$ 4,599,116</u>	<u>\$ 4,109,396</u>	<u>\$ 4,766,829</u>
73100	<u>Food Service</u>			
422	Food Supplies	\$ 8,261	\$ -	\$ -
	Total Food Service	<u>\$ 8,261</u>	<u>\$ -</u>	<u>\$ -</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
73300	<u>Community Services</u>			
105	Supervisor/Director	\$ 69,891	\$ 73,151	\$ 75,194
188	Bonus Payments	-	14,000	-
189	Other Salaries and Wages	420,461	450,173	496,690
201	Social Security	26,601	33,588	35,457
204	State Retirement	8,720	10,599	12,004
206	Life Insurance	50	50	120
207	Medical Insurance	9,274	17,415	20,208
210	Unemployment Compensation	314	247	500
212	Employer Medicare	6,221	7,854	8,292
217	Retirement - Hybrid Stabilization	-	146	322
355	Travel	92	235	850
399	Other Contracted Services	1,109	-	1,200
499	Other Supplies and Materials	32,069	34,999	35,000
599	Other Charges	-	-	-
790	Other Equipment	9,000	9,000	9,000
	Total Community Services	<u>\$ 583,802</u>	<u>\$ 651,458</u>	<u>\$ 694,837</u>
73400	<u>Early Childhood Education</u>			
116	Teachers	\$ 759,482	\$ 795,441	\$ 820,300
163	Educational Assistants	457,881	491,887	511,871
188	Bonus Payments	-	40,000	-
189	Other Salaries and Wages	-	-	-
195	Certified Substitute Teachers	12,065	17,095	11,615
198	Non-Certified Substitute Teachers	8,200	12,700	12,940
201	Social Security	71,086	80,597	82,595
204	State Retirement	56,482	62,334	64,935
206	Life Insurance	727	714	840
207	Medical Insurance	146,489	157,843	168,028
210	Unemployment Compensation	379	299	530
212	Employer Medicare	17,214	19,183	19,317
217	Retirement - Hybrid Stabilization	-	4,049	4,053
429	Instructional Supplies and Materials	9,864	9,960	9,100
499	Other Supplies and Materials	-	-	0
524	In-Service/Staff Development	2,428	5,200	5,600
599	Other Charges	5,950	5,800	5,600
	Total Early Childhood Education	<u>\$ 1,548,247</u>	<u>\$ 1,703,101</u>	<u>\$ 1,717,324</u>

HAMBLLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
76000	<u>Capital Outlay</u>			
76100	<u>Regular Capital Outlay</u>			
304	Architects	\$ 74,791	\$ 6,240	\$ -
465	Clay	34,746	-	-
706	Building Construction	248,442	-	-
707	Building Improvements	\$ 8,474,020	\$ 9,866,140	\$ 9,366,642
	Total Regular Capital Outlay	\$ 8,831,999	\$ 9,872,380	\$ 9,366,642
82300	<u>Other Debt Service</u>			
82330	<u>Education</u>			
699	Other Debt Service	\$ 500,000	\$ 500,000	\$ 500,000
	Total Other Debt Services	\$ 500,000	\$ 500,000	\$ 500,000
	Total Estimated Expenditures	\$ 115,861,226	\$ 117,515,911	\$ 122,743,601
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	\$ -	\$ -	\$ 28,244
	Total Other Uses	\$ -	\$ -	\$ 28,244
	Total Estimated Expenditures and Other Uses	\$ 115,861,226	\$ 117,515,911	\$ 122,771,845
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 908,516	\$ 2,858,914	\$ (9,673,885)
	Estimated Beginning Fund Balance - July 1	\$ 30,047,364	\$ 30,955,880	\$ 33,814,794
	Estimated Ending Fund Balance - June 30	\$ 30,955,880	\$ 33,814,794	\$ 24,140,909



Central Cafeteria Fund

The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

HAMBLÉN COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
<u>ESTIMATED REVENUES</u>				
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 29,818	\$ -	\$ -
43522	Lunch Payments - Adults	86,838	74,000	65,000
43525	A La Carte Sales	490,520	475,000	425,000
43990	Other Charges for Services	51,189	15,000	90,000
	Total Charges for Current Services	\$ 658,365	\$ 564,000	\$ 580,000
44000	<u>Other Local Revenue</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 400,086	\$ 260,000	\$ 295,000
44570	Contributions and Gifts	-	50	-
	Total Other Local Revenue	\$ 400,086	\$ 260,050	\$ 295,000
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 60,289	\$ 64,900	\$ 64,800
	Total State of Tennessee	\$ 60,289	\$ 64,900	\$ 64,800
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 5,871,793	\$ 5,650,000	\$ 6,323,090
47112	USDA - Commodities	605,174	609,000	650,000
47113	Breakfast	1,913,703	1,861,783	2,066,660
47114	USDA - Other	78,580	72,217	85,000
47590	Other Federal Thru The State (Grants)	-	-	-
	Total Federal Government	\$ 8,469,250	\$ 8,193,000	\$ 9,124,750
	Total Estimated Revenues	\$ 9,587,990	\$ 9,081,950	\$ 10,064,550
	Total Estimated Revenues and Other Sources	\$ 9,587,990	\$ 9,081,950	\$ 10,064,550

HAMBLEN COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Account No.	Description	Actual 2024-2025	Estimated Results 2025-2026	Proposed Budget 2026-2027
<u>ESTIMATED EXPENDITURES</u>				
73100	<u>Food Services</u>			
105	Supervisor/Director	\$ 77,350	\$ 80,900	\$ 83,331
119	Accountants/Bookkeepers	50,583	133,820	101,405
162	Clerical Personnel	43,895	46,102	45,800
165	Cafeteria Personnel	2,289,275	2,473,290	2,570,000
189	Other Salaries and Wages	14,912	18,390	22,500
196	In-Service Training	48,888	56,000	106,500
201	Social Security	153,425	150,500	175,320
204	State Retirement	94,867	87,000	100,000
206	Life Insurance	2,401	2,500	3,000
207	Medical Insurance	447,203	452,600	550,000
210	Unemployment Compensation	1,093	900	1,500
212	Employer Medicare	36,184	36,000	41,000
336	Maintenance and Repair Services - Equipment	44,410	60,000	120,000
355	Travel	27,761	28,000	50,000
399	Other Contracted Services	452,291	243,000	650,000
421	Food Prep Supplies	52,983	56,000	66,000
422	Food Supplies	3,487,528	3,095,000	7,645,200
435	Office Supplies	10,260	13,000	20,000
451	Uniforms	5,347	2,500	13,500
469	USDA - Commodities	605,174	609,000	650,000
499	Other Supplies and Materials	262,284	243,000	560,000
524	In Service/Staff Development	12,155	32,000	35,000
599	Other Charges	59,956	60,000	83,000
710	Food Service Equipment	1,564,186	1,500,000	2,000,000
	Total Food Services	<u>\$ 9,844,411</u>	<u>\$ 9,479,502</u>	<u>\$ 15,693,056</u>
	Total Estimated Expenditures	<u>\$ 9,844,411</u>	<u>\$ 9,479,502</u>	<u>\$ 15,693,056</u>
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
504	Indirect Cost	\$ 425,000	\$ 425,000	\$ 475,000
		<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 475,000</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 10,269,411</u>	<u>\$ 9,904,502</u>	<u>\$ 16,168,056</u>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (681,421)	\$ (822,552)	\$ (6,103,506)
	Estimated Beginning Fund Balance - July 1	<u>\$ 9,649,303</u>	<u>\$ 8,967,882</u>	<u>\$ 8,145,330</u>
	Estimated Ending Fund Balance - June 30	<u>\$ 8,967,882</u>	<u>\$ 8,145,330</u>	<u>\$ 2,041,824</u>



General Debt Service Fund

The General Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned for the payment of debt principal, interest, and related costs.

Hamblen County, Tennessee
General Debt Service Fund (#151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 7,097,686	\$ 6,937,644	\$ 6,437,676
40120	Trustee's Collections - Prior Year	174,050	175,350	160,000
40125	Trustee's Collections - Bankruptcy	2,370	1,151	1,500
40130	Circuit/Clerk and Mater Collections - Prior Years	59,414	21,414	25,000
40140	Interest and Penalty	52,238	43,873	43,000
40161	Payments in-Lieu-of Taxes - T.V.A.	624	-	-
40162	Payments in-Lieu-of Taxes - Local Utilities	98,055	88,537	88,000
40163	Payments in Lieu of Taxes - Other	34,295	21,555	30,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	-	-	-
40266	Litigation Taxes - Jail, Workhouse or Courthouse	136,108	154,500	125,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	55,549	38,320	35,000
	Total Local Taxes	<u>\$ 7,710,389</u>	<u>\$ 7,482,344</u>	<u>\$ 6,945,176</u>
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42150	Jail Fees	\$ 2,831	\$ 2,000	\$ 2,000
42300	<u>General Sessions Court</u>			
42350	Jail Fees	97,390	94,345	85,000
	Total Fines, Forfeitures, and Penalties	<u>\$ 100,221</u>	<u>\$ 96,345</u>	<u>\$ 87,000</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 2,515,942	\$ 1,896,632	\$ 2,300,000
44170	Miscellaneous Refunds	-	2,263	-
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	500,000	500,000	500,000
	Total Other Local Revenues	<u>\$ 3,015,942</u>	<u>\$ 2,398,895</u>	<u>\$ 2,800,000</u>

Hamblen County, Tennessee
General Debt Service Fund (#151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2024-2025	RESULTS	BUDGET
			2025-2026	2026-2027
48000	<u>Other Governments and Citizens Groups</u>			
48990	<u>Other</u>			
48990	Other		\$ -	\$ -
	Total Other Governments and Citizens Groups		\$ -	\$ -
	Total Estimated Revenues	\$ 10,826,552	\$ 9,977,584	\$ 9,832,176
49000	<u>Estimated Other Sources (non-revenue)</u>			
49800	Transfers In		\$ -	\$ -
	Total Estimated Other Sources (non-revenue)		\$ -	\$ -
	Total Estimated Revenues and Other Sources	\$ 10,826,552	\$ 9,977,584	\$ 9,832,176

Hamblen County, Tennessee
General Debt Service Fund (#151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
<u>Estimated Expenditures</u>				
82100	<u>Principal on Debt</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 1,435,404	\$ 2,946,004	\$ 3,238,825
612	Principal on Other Loans	514,154	-	40,000
	Total Principal - General Government	\$ 1,949,558	\$ 2,946,004	\$ 3,278,825
82120	<u>Highways and Streets</u>			
601	Principal on Bonds	\$ -	\$ -	\$ -
	Total Principal - Highways and Streets	\$ -	\$ -	\$ -
82130	<u>Education</u>			
601	Principal on Bonds	\$ 599,596	\$ 1,028,997	\$ 1,566,180
612	Principal on Other Loans	2,144,700	773,140	66,355
	Total Principal - Education	\$ 2,744,296	\$ 1,802,137	\$ 1,632,535
82200	<u>Interest on Debt</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 3,555,963	\$ 3,487,643	\$ 3,345,795
613	Interest on Other Loans	20,544	-	-
	Total Interest - General Government	\$ 3,576,507	\$ 3,487,643	\$ 3,345,795
82220	<u>Highways and Streets</u>			
603	Interest on Bonds	\$ -	\$ -	\$ -
	Total Interest - Highways and Streets	\$ -	\$ -	\$ -
82230	<u>Education</u>			
603	Interest on Bonds	\$ 1,292,296	\$ 1,292,640	\$ 1,654,942
613	Interest on Other Loans	233,320	170,892	14,245
	Total Interest - Education	\$ 1,525,616	\$ 1,463,532	\$ 1,669,187
82300	<u>Other Debt Service</u>			
82310	<u>General Government</u>			
510	Trustee's Commission	\$ 149,173	\$ 163,000	\$ 163,000
699	Other Debt Service	18,280	2,500	-
	Total Other Debt Service - General Government	\$ 167,453	\$ 165,500	\$ 163,000

Hamblen County, Tennessee
General Debt Service Fund (#151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
82330	<u>Education</u>			
699	Other Debt Service	\$ -	\$ 12,840	\$ 2,825
	Total Other Debt Service - Education	\$ -	\$ 12,840	\$ 2,825
	Total Estimated Expenditures	\$ 9,963,430	\$ 9,877,656	\$ 10,092,167
99000	<u>Other Uses</u>			
99100	Transfers Out	\$ -	\$ -	\$ -
	Total Estimated Other Uses	\$ -	\$ -	\$ -
	Total Estimated Expenditures and Other Uses	\$ 9,963,430	\$ 9,877,656	\$ 10,092,167
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 863,122	\$ 99,928	\$ (259,991)
	Estimated Beginning Fund Balance & Reserves- July 1	\$ 13,259,772	\$ 14,122,894	\$ 14,222,822
	Estimated Ending Fund Balance & Reserves - June 30	\$ 14,122,894	\$ 14,222,822	\$ 13,962,831



Special Debt Service Fund

The Special Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned for the payment of debt principal, interest, and related costs for debt associated with the Hamblen County Landfill

Hamblen County, Tennessee
Special Debt Service Fund (#154)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
<u>ESTIMATED REVENUES</u>				
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 248,694	\$ 139,059	\$ 120,000
	Total Other Local Revenues	<u>\$ 248,694</u>	<u>\$ 139,059</u>	<u>\$ 120,000</u>
48000	<u>Other Governments and Citizens Groups</u>			
48990	<u>Other</u>			
48990	Other	\$ 425,066	\$ 879,749	\$ 982,302
	Total Other Governments and Citizens Groups	<u>\$ 425,066</u>	<u>\$ 879,749</u>	<u>\$ 982,302</u>
	Total Estimated Revenues	<u>\$ 673,760</u>	<u>\$ 1,018,808</u>	<u>\$ 1,102,302</u>
49000	<u>Estimated Other Sources (non-revenue)</u>			
49100	Bonds Issued	\$ 6,290,000	\$ -	\$ -
49410	Premiums on Debt Sold	\$ 211,842		
49800	Transfers In	-	-	-
	Total Estimated Other Sources (non-revenue)	<u>\$ 6,501,842</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Estimated Revenues and Other Sources	<u>\$ 7,175,602</u>	<u>\$ 1,018,808</u>	<u>\$ 1,102,302</u>
<u>ESTIMATED EXPENDITURES</u>				
82100	<u>Principal on Debt</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 235,000	\$ 245,000	\$ 360,000
602	Principal on Notes	153,914	173,720	181,989
	Total Principal - General Government	<u>\$ 388,914</u>	<u>\$ 418,720</u>	<u>\$ 541,989</u>
82200	<u>Interest on Debt</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 385,889	\$ 429,650	\$ 417,400
604	Interest on Notes	39,177	31,379	22,913
	Total Interest - General Government	<u>\$ 425,066</u>	<u>\$ 461,029</u>	<u>\$ 440,313</u>

Hamblen County, Tennessee
Special Debt Service Fund (#154)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
82300	<u>Other Debt Service</u>			
82310	<u>General Government</u>			
316	Contributions	\$ 85,500		
399	Other Contracted Services	775	-	-
605	Underwriter's Discount	57,180		-
606	Other Debt Issuance Charges	69,162	-	-
699	Other Debt Service	-	-	-
	Total Other Debt Service - General Government	<u>\$ 212,617</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Estimated Expenditures	<u>\$ 1,026,597</u>	<u>\$ 879,749</u>	<u>\$ 982,302</u>
99000	<u>Other Uses</u>			
99100	Transfers Out	\$ -	\$ -	\$ -
	Total Estimated Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Estimated Expenditures and Other Uses	<u>\$ 1,026,597</u>	<u>\$ 879,749</u>	<u>\$ 982,302</u>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 6,149,005	\$ 139,059	\$ 120,000
	Change to or Within the Reporting Entity	5,247,905		
	Estimated Beginning Fund Balance & Reserves- July 1	<u>\$ -</u>	<u>\$ 11,396,910</u>	<u>\$ 11,535,969</u>
	Estimated Ending Fund Balance & Reserves - June 30	<u>\$ 11,396,910</u>	<u>\$ 11,535,969</u>	<u>\$ 11,655,969</u>



Highway Capital Projects Fund

The Highway Capital Projects Fund is used to account for transactions involving county road paving projects and the purchase of major capital assets for the Hamblen County Highway Department.

Hamblen County, Tennessee
Highway Capital Projects Fund (#176)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	\$ -	\$ -	\$ -
40240	Wheel Tax	1,483,916	3,302,494	3,300,000
	Total Local Taxes	\$ 1,483,916	\$ 3,302,494	\$ 3,300,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 365,000	\$ 365,000	\$ -
44170	Miscellaneous Revenues	-	-	-
	Total Other Local Revenues	\$ 365,000	\$ 365,000	\$ -
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grants</u>			
46420	State Aid Program	\$ -	\$ 770,839	\$ -
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	\$ -	\$ -	\$ -
46980	Other State Grants	-	-	-
	Total State of Tennessee	\$ -	\$ 770,839	\$ -

Hamblen County, Tennessee
Highway Capital Projects Fund (#176)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47590	Other Federal Through State		\$ -	\$ -
Total Federal Government			\$ -	\$ -
Total Estimated Revenues		\$ 1,848,916	\$ 4,438,333	\$ 3,300,000
Total Estimated Revenues and Other Sources		\$ 1,848,916	\$ 4,438,333	\$ 3,300,000

Hamblen County, Tennessee
Highway Capital Projects Fund (#176)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2027

ACCOUNT NUMBER DESCRIPTION	ACTUAL 2024-2025	ESTIMATED RESULTS 2025-2026	PROPOSED BUDGET 2026-2027
<u>ESTIMATED EXPENDITURES</u>			
90000 <u>Capital Projects</u>			
91200 <u>Highway and Street Capital Projects</u>			
312 Contracts with Private Agencies (Road Striping)	\$ -	\$ -	\$ 125,000
321 Engineering Services	-	-	-
349 Printing, Stationery and Forms	-	-	-
404 Asphalt-Hot Mix	198,178	250,000	250,000
409 Crushed Stone	54,317	100,000	115,000
467 Fencing (Guardrails)	-	-	43,000
510 Trustee's Commission	14,796	30,000	30,000
713 Highway Construction	865,852	2,713,150	-
714 Highway Equipment	172,268	-	-
718 Motor Vehicles	-	-	-
726 State Aid Projects	-	786,571	-
791 Other Construction	-	-	-
Total Capital Outlay	\$ 1,305,411	\$ 3,879,721	\$ 563,000
Total Estimated Expenditures	\$ 1,305,411	\$ 3,879,721	\$ 563,000
Excess of Estimated Revenue and Other Sources			
Over (Under) Estimated Expenditures and Other Uses	\$ 543,505	\$ 558,613	\$ 2,737,000
Estimated Beginning Fund Balance - July 1	\$ 1,320,686	\$ 1,864,191	\$ 2,422,804
Estimated Ending Fund Balance - June 30	\$ 1,864,191	\$ 2,422,804	\$ 5,159,804

Hamblen County, Tennessee
Combined Schedule of Outstanding Debt and Budgeted Debt Payments
For the Fiscal Year Ending June 30, 2027

FY 2027 Budget Annual Debt Service

Description of Indebtedness	Original Amount of Issue	Date of Issue	Total Principal Outstanding 6/30/2026	Scheduled Principal Payments	Scheduled Interest Payments	Total Debt Service	Budget Page #s
Payments through General Debt Service Fund							
General Obligation Bonds							
General Obligation Bonds, Series 2020A	\$ 19,995,000	01/31/20	16,935,000	740,000	480,788	1,220,788	100-104
General Obligation Bonds, Series 2021	\$ 9,405,000	12/17/21	8,615,000	345,000	219,195	564,195	100-104
General Obligation Bonds, Series 2022	\$ 91,025,000	05/13/22	85,325,000	3,280,000	3,741,450	7,021,450	100-104
General Obligation Bonds, Series 2023	\$ 4,275,000	02/10/23	3,570,000	260,000	150,950	410,950	100-104
General Obligation Bonds, Series 2024A (Landfill)	\$ 6,290,000	08/16/24	6,290,000	100,000	266,450	366,450	105-107
General Obligation Bonds, Series 2024A (School - Walls)	\$ 3,355,000	08/16/24	3,355,000	190,000	145,550	335,550	100-104
General Obligation Bonds, Series 2025 (School - Walls)	\$ 9,650,000	09/30/25	9,650,000	250,000	413,750	663,750	100-104
Total General Obligation Bonds			133,740,000	5,165,000	5,418,133	10,583,133	
Other Loans Payable							
Qualified School Construction Bonds	\$ 11,280,000	12-17-2009	66,355	66,353	17,061	83,414	100-104
Revolving Loan Fund Note with Appalachian Electric Cooperative	\$ 360,000	6-30-2020	156,667	40,000	-	40,000	100-104
Capital Outlay Note, Series 2023 (Landfill Shredder)	\$ 900,000	12/28/2023	572,366	181,989	22,913	204,902	105-107
Total Other Loans Payable			795,388	288,342	39,974	328,316	
Total Debt Payments through General Debt Service Fund			\$ 134,535,388	\$ 5,453,342	\$ 5,458,107	\$ 10,911,449	100-107

Hamblen County, Tennessee
Schedule of Long-Term Debt Requirements by Year
For the Fiscal Year Ending June 30, 2027

OTHER LOANS

Year Ending June 30	Capital Outlay Note, Series 2023 (Landfill Shredder)			Qualified School Construction Bonds			Revolving Fund Note			TOTAL - OTHER LOANS		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2027	181,989	22,913	204,902	66,353	17,061	83,414	40,000	-	40,000	288,342	39,974	328,316
2028	190,651	14,044	204,695	-	-	-	40,000	-	40,000	230,651	14,044	244,695
2029	199,726	4,753	204,479	-	-	-	40,000	-	40,000	239,726	4,753	244,479
2030	-	-	-	-	-	-	36,667	-	36,667	36,667	-	36,667
Total	\$ 572,366	\$ 41,710	\$ 614,076	\$ 66,353	\$ 17,061	\$ 83,414	\$ 156,667	\$ -	\$ 156,667	\$ 795,386	\$ 58,771	\$ 854,157

BONDS

Year Ending June 30	General Obligation Bonds, Series 2020A			General Obligation Bonds, Series 2021			General Obligation Bonds, Series 2022			General Obligation Bonds, Series 2023		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2027	740,000	480,788	1,220,788	345,000	219,195	564,195	3,280,000	3,741,450	7,021,450	260,000	150,950	410,950
2028	740,000	443,788	1,183,788	345,000	205,395	550,395	3,285,000	3,577,450	6,862,450	270,000	137,950	407,950
2029	740,000	406,787	1,146,787	345,000	191,595	536,595	3,285,000	3,413,200	6,698,200	285,000	124,450	409,450
2030	740,000	369,787	1,109,787	345,000	177,795	522,795	3,285,000	3,248,950	6,533,950	300,000	110,200	410,200
2031	740,000	332,787	1,072,787	345,000	163,995	508,995	3,285,000	3,084,700	6,369,700	310,000	98,200	408,200
2032	740,000	317,987	1,057,987	345,000	153,645	498,645	3,285,000	2,920,450	6,205,450	325,000	85,800	410,800
2033	735,000	303,187	1,038,187	345,000	146,745	491,745	3,285,000	2,756,200	6,041,200	335,000	72,800	407,800
2034	735,000	288,487	1,023,487	345,000	136,395	481,395	3,285,000	2,591,950	5,876,950	350,000	59,400	409,400
2035	735,000	272,869	1,007,869	345,000	126,045	471,045	3,285,000	2,427,700	5,712,700	365,000	45,400	410,400
2036	735,000	256,331	991,331	345,000	115,695	460,695	3,285,000	2,263,450	5,548,450	375,000	30,800	405,800
2037	735,000	239,794	974,794	345,000	108,795	453,795	3,280,000	2,099,200	5,379,200	395,000	15,800	410,800
2038	735,000	222,338	957,338	345,000	101,895	446,895	3,280,000	1,968,000	5,248,000	-	-	-
2039	735,000	204,881	939,881	345,000	94,995	439,995	3,280,000	1,836,800	5,116,800	-	-	-
2040	735,000	187,425	922,425	345,000	88,095	433,095	3,280,000	1,705,600	4,985,600	-	-	-
2041	735,000	169,050	904,050	345,000	81,195	426,195	3,280,000	1,574,400	4,854,400	-	-	-
2042	735,000	150,675	885,675	345,000	74,295	419,295	3,280,000	1,443,200	4,723,200	-	-	-
2043	735,000	132,300	867,300	345,000	67,395	412,395	3,280,000	1,312,000	4,592,000	-	-	-
2044	735,000	113,925	848,925	345,000	59,805	404,805	3,280,000	1,180,800	4,460,800	-	-	-
2045	735,000	95,550	830,550	345,000	52,560	397,560	3,280,000	1,049,600	4,329,600	-	-	-
2046	735,000	77,175	812,175	345,000	45,315	390,315	3,280,000	918,400	4,198,400	-	-	-
2047	735,000	57,881	792,881	345,000	37,898	382,898	3,280,000	787,200	4,067,200	-	-	-
2048	735,000	38,588	773,588	345,000	30,480	375,480	3,280,000	656,000	3,936,000	-	-	-
2049	735,000	19,294	754,294	345,000	23,062	368,062	3,280,000	524,800	3,804,800	-	-	-
2050	-	-	-	340,000	15,300	355,300	3,280,000	393,600	3,673,600	-	-	-
2051	-	-	-	340,000	7,650	347,650	3,280,000	262,400	3,542,400	-	-	-
2052	-	-	-	-	-	-	3,280,000	131,200	3,411,200	-	-	-
Total	\$ 16,935,000	\$ 5,181,674	\$ 22,116,674	\$ 8,615,000	\$ 2,524,890	\$ 11,139,890	\$ 85,325,000	\$ 47,868,700	\$ 133,193,700	\$ 3,570,000	\$ 931,750	\$ 4,501,750

Year Ending June 30	General Obligation Bonds, Series 2024A (Landfill)			General Obligation Bonds, Series 2024B (HCOBE)			General Obligation Bonds, Series 2025 (HCOBE)			TOTAL - BONDS		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2027	100,000	266,450	366,450	190,000	145,550	335,550	250,000	413,750	663,750	5,165,000	5,418,133	10,583,133
2028	250,000	261,450	511,450	190,000	136,050	326,050	400,000	401,250	801,250	5,480,000	5,163,333	10,643,333
2029	265,000	248,950	513,950	190,000	126,550	316,550	500,000	381,250	881,250	5,610,000	4,892,782	10,502,782
2030	275,000	235,700	510,700	190,000	117,050	307,050	500,000	356,250	856,250	5,635,000	4,615,732	10,250,732
2031	290,000	221,950	511,950	190,000	107,550	297,550	500,000	331,250	831,250	5,660,000	4,340,432	10,000,432
2032	305,000	207,450	512,450	185,000	98,050	283,050	500,000	306,250	806,250	5,685,000	4,089,632	9,774,632
2033	320,000	192,200	512,200	185,000	88,800	273,800	500,000	281,250	781,250	5,705,000	3,841,182	9,546,182
2034	330,000	179,400	509,400	185,000	81,400	266,400	500,000	261,250	761,250	5,730,000	3,598,282	9,328,282
2035	345,000	166,200	511,200	185,000	74,000	259,000	500,000	241,250	741,250	5,760,000	3,353,464	9,113,464
2036	360,000	152,400	512,400	185,000	66,600	251,600	500,000	221,250	721,250	5,785,000	3,106,526	8,891,526
2037	375,000	138,000	513,000	185,000	59,200	244,200	500,000	201,250	701,250	5,815,000	2,862,039	8,677,039
2038	390,000	123,000	513,000	185,000	51,800	236,800	500,000	181,250	681,250	5,435,000	2,648,283	8,083,283
2039	405,000	107,400	512,400	185,000	44,400	229,400	500,000	161,250	661,250	5,450,000	2,449,726	7,899,726
2040	420,000	91,200	511,200	185,000	37,000	222,000	500,000	141,250	641,250	5,465,000	2,250,570	7,715,570
2041	440,000	74,400	514,400	185,000	29,600	214,600	500,000	121,250	621,250	5,485,000	2,049,895	7,534,895
2042	455,000	56,800	511,800	185,000	22,200	207,200	500,000	101,250	601,250	5,500,000	1,848,420	7,348,420
2043	475,000	38,600	513,600	185,000	14,800	199,800	500,000	81,250	581,250	5,520,000	1,646,000	7,166,000
2044	490,000	19,600	509,600	185,000	7,400	192,400	500,000	61,250	561,250	5,535,000	1,442,780	6,977,780
2045	-	-	-	-	-	-	500,000	41,250	541,250	4,860,000	1,238,960	6,098,960
2046	-	-	-	-	-	-	500,000	20,625	520,625	4,860,000	1,061,515	5,921,515
2047	-	-	-	-	-	-	-	-	-	4,360,000	882,979	5,242,979
2048	-	-	-	-	-	-	-	-	-	4,360,000	725,068	5,085,068
2049	-	-	-	-	-	-	-	-	-	4,360,000	567,156	4,927,156
2050	-	-	-	-	-	-	-	-	-	3,620,000	408,900	4,028,900
2051	-	-	-	-	-	-	-	-	-	3,620,000	270,050	3,890,050
2052	-	-	-	-	-	-	-	-	-	3,280,000	131,200	3,411,200
Total	\$ 6,290,000	\$ 2,781,150	\$ 9,071,150	\$ 3,355,000	\$ 1,308,000	\$ 4,663,000	\$ 9,650,000	\$ 4,306,875	\$ 13,956,875	\$ 133,740,000	\$ 64,903,039	\$ 198,643,039

TOTAL - ALL LONG-TERM DEBT		
Principal	Interest	Total
\$ 134,535,386	\$ 64,961,810	\$ 199,497,196