

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, 2026

HAMBLLEN COUNTY, TENNESSEE
Budget for the Fiscal Year Ending June 30, 2026
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Budget for the Fiscal Year Ending June 30, 2026
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HAMBLLEN COUNTY, TENNESSEE
Hamblen County Officials
At June 30, 2025

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
Kathy Jones Terry, 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

Carolyn Holt Clawson, Chairperson	Darlene Smith
Johnny Denton	Jerrold Weems
Bradley Harville	Robert Workman
Clyde Kinder	

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

RESOLUTION 25-10

**RESOLUTION TO LEVY A TAX RATE IN EXCESS OF THE CERTIFIED TAX RATE
FOR THE COUNTY OF HAMBLLEN, TENNESSEE**

WHEREAS, *Tennessee Code Annotated*, Section 67-5-1701(a), requires that, in the event of a general reappraisal in a county, the county legislative body shall determine and certify a tax rate which will provide the same ad valorem revenue for that jurisdiction as was levied during the previous year; and

WHEREAS, *Tennessee Code Annotated*, Section 67-5-1701(b), authorizes the State Board of Equalization to establish policies providing a procedure or formula for calculating the certified tax rate and Hamblen County followed that procedure after reappraisal in 2025; and,

WHEREAS, *Tennessee Code Annotated*, Section 67-5-1702, authorizes a county legislative body to exceed the certified tax rate set according to *Tennessee Code Annotated*, Section 67-5-1701, by resolution after advertising its intent to exceed the certified tax rate in a newspaper of general circulation in the county (with an affidavit of publication sent within thirty days after publication to the State Board of Equalization) and public hearing; and

WHEREAS, Hamblen County desires to levy a tax rate in excess of the certified tax rate;

NOW, THEREFORE, BE IT RESOLVED, by the Hamblen County Legislative Body, meeting in regular session on this the 26th day of June, 2025, that:

Section 1. A tax rate, in excess of the certified tax rate, is hereby levied as follows:

- a. \$1.31 per \$100 of taxable property inside the corporate limits of the City of Morristown
- b. \$1.47 per \$100 of taxable property outside the corporate limits of the City of Morristown

Section 2. This Resolution shall take effect on July 1, 2025, the public welfare requiring it. This resolution shall be spread upon the minutes of the county legislative body.

Adopted this 26th day of June 2025.

Motion made by Commissioner Stan Harville

Seconded by Commissioner Tim Horner

Bobby H. Commission Chairman

Chris Pittman County Mayor

Attest:

Reagan Henderson County Clerk

RESOLUTION 25 - 11

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hamblen County, Tennessee, meeting in a regularly scheduled Commission meeting on the 26th day of June, 2025, that the combined property tax rate for Hamblen County, Tennessee for the year beginning July 1, 2025, 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	\$0.7694	\$0.7694
General Debt Service	0.2580	0.2580
General Purpose School	0.2826	0.2826
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 \$75,000 of interest shall accrue to the Highway/Public Works Fund (#131), the third \$365,000 shall accrue to the Highway Capital Projects Fund (#176) 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 26th day of June, 2025.

Motion made by Commissioner Rodney Long

Seconded by Commissioner Mike Richardson

Aye: 9

Nay: 3

Absent: 2

Pass: Yes

Abstain: —

Bobby He
Chairman

Chris Cutsip
County Mayor

Attest:
Reagy Henderson
County Clerk

RESOLUTION 25 - 12

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HAMBLLEN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 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 26th day of June, 2025, 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, 2025, and ending June 30, 2026, according to the following schedule:

General Fund

		\$	202,376
51100	County Commission		8,350
51210	Board of Equalization		275,305
51300	County Mayor		36,303
51400	County Attorney		433,615
51500	Election Commission		474,656
51600	Register of Deeds		289,961
51720	Planning		73,552
51750	Codes Compliance		108,603
51760	Geographical Information Systems		1,247,270
51810	Other Facilities		16,500
51900	Other General Administration		25,709
51910	Preservation of Records		656,992
52100	Accounting and Budgeting		447,079
52300	Property Assessor's Office		184,519
52310	Reappraisal Program		464,867
52400	County Trustee's Office		1,028,755
52500	County Clerk's Office		193,417
52600	Data Processing		-
52900	Other Finance		1,239,689
53100	Circuit Court		490,044
53300	General Sessions Court - Court I		267,754
53300	General Sessions Court - Court II		235,664
53330	Drug Court		469,279
53400	Chancery Court		409,075
53500	Juvenile Court		186,830
53900	Mental Health Court		326,556
53910	Probation Services		1,435,218
53920	Courtroom Security		6,247,531
54110	Sheriff's Department		6,750
54160	Administration of Sexual Offender Registry		9,005,240
54210	Jail		131,309
54220	Workhouse		458,287
54250	Work Release Program		300,000
54310	Fire Prevention and Control		167,667
54410	Civil Defense		334,880
54490	Other Emergency Management		6,844
54510	Inspection and Regulation		247,540
54610	County Coroner/Medical Examiner		366,437
54710	Drug Court Expansion		

RESOLUTION 25 - 12

		24,000
54900	Other Public Safety	1,477,888
55110	Local Health Center	457,369
55120	Rabies and Animal Control	7,000
55140	Nursing Home	6,400
55170	Alcohol and Drug Programs	115,233
55390	Appropriations to State	10,000
55520	Aid to Dependent Children (SafeSpace)	27,700
55590	Other Local Welfare Services	21,710
55710	Sanitation Management	95,000
55900	Other Public Health & Welfare	11,600
56100	Adult Activities	6,500
56300	Senior Citizen's Assistance	386,000
56500	Libraries	370,682
56700	Parks and Fair Boards	271,000
56900	Other Social, Cultural, and Recreational	232,544
57100	Agricultural and Natural Resources	1,000
57300	Forest Service	93,614
57500	Soil Conservation	94,744
57800	Storm Water Management	77,500
58110	Tourism	698,000
58120	Industrial Development	41,455
58300	Veterans' Service	1,091,844
58600	Employee Benefits	386,300
58900	Miscellaneous	5,000
73300	Community Services	342,000
91110	General Administration Projects	-
91120	Administration of Justice Projects	114,000
91130	Public Health Safety Projects	-
91140	Public Health and Welfare Projects	30,000
91150	Other Social, Cultural, and Recreational Projects	85,000
91190	Other General Government Projects	600,000
99100	Transfers Out	
	Total General Fund	\$ 35,681,506
<u>Solid Waste / Sanitation Fund</u>		
55710	Sanitation Management	\$ 4,522,964
99100	Transfers Out	-
	Total Solid Waste / Sanitation Fund	\$ 4,522,964
<u>Drug Control Fund</u>		
54150	Drug Enforcement	\$ 97,081
	Total Drug Fund	\$ 97,081

RESOLUTION 25 - 12

Highway / Public Works Fund

61000	Administration	\$ 519,229
62000	Highway and Bridge Maintenance	1,941,456
63100	Operation and Maintenance of Equipment	657,793
66000	Employee Benefits	25,931
68000	Capital Outlay	29,500
99100	Transfers-out	-
Total Highway / Public Works Fund		<u>\$ 3,173,908</u>

General Purpose School Fund

71000	<u>Instruction</u>	\$ 58,504,722
71100	Regular Instruction Program	9,801,404
71200	Special Education Program	5,079,395
71300	Vocational Education Program	188,000
71400	Student Body Education Program	
72000	<u>Support Services</u>	4,789
72110	Attendance	1,292,764
72120	Health Services	2,804,046
72130	Other Student Support	3,463,720
72210	Regular Instruction Program	1,547,598
72220	Special Education Program	413,384
72230	Vocational Education Program	2,639,528
72250	Technology	2,080,477
72310	Board of Education	857,233
72320	Director of Schools	6,536,518
72410	Office of the Principal	788,797
72510	Fiscal Services	304,416
72520	Human Resources / Personnel	7,495,701
72610	Operation of Plant	2,109,483
72620	Maintenance of Plant	4,396,888
72710	Transportation	
73000	<u>Operation of Non-Instructional Services</u>	696,049
73300	Community Services	1,714,099
73400	Early Childhood Education	
76000	<u>Capital Outlay</u>	6,787,600
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		<u>\$ 120,034,856</u>

Central Cafeteria Fund

73000	<u>Operation of Non-Instructional Services</u>	\$ 14,038,962
73100	Food Service	425,000
99100	In-Direct Cost	
Total Central Cafeteria Fund		<u>\$ 14,463,962</u>

RESOLUTION 25 - 12

General Debt Service Fund

82100	<u>Principal on Debt</u>		
82110	General Government	\$	2,946,005
82120	Highways and Streets		-
82130	Education		1,802,142
82200	<u>Interest on Debt</u>		
82210	General Government		3,487,645
82220	Highways and Streets		-
82230	Education		1,463,545
82300	<u>Other Debt Service</u>		
82310	General Government		165,500
82330	Education		11,280
Total General Debt Service Fund		\$	<u>9,876,117</u>

Special Debt Service Fund

82100	<u>Principal on Debt</u>		
82110	General Government	\$	418,720
82200	<u>Interest on Debt</u>		
82210	General Government		461,029
82300	<u>Other Debt Service</u>		
82310	General Government		1,000
99000	<u>Other Uses</u>		
99100	Transfers Out		-
Total Special Debt Service Fund		\$	<u>880,749</u>

Highway Capital Projects Fund

91200	Highway and Street Capital Projects	\$	830,000
Total Highway Capital Projects Fund		\$	<u>830,000</u>

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 25 - 12

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, 2026. 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 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, *Tennessee Code Annotated*. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2026.

RESOLUTION 25 - 12

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be appropriated to the various County funds according to the subdivision of the tax levy for the year 2024. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 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, 2026.

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

Passed this 26th day of June, 2025.

Motion made by Commissioner Rodney Long

Seconded by Commissioner Stan Harville

Aye: 10

Nay: 2

Absent: 2

Pass: Yes

Abstain:

Bobby De

Chairman

Chris Cutler

County Mayor

Attest:

Roggy Henderson

County Clerk

RESOLUTION 25 - 13

**A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE
AND CIVIC ORGANIZATIONS OF HAMBLÉN COUNTY, TENNESSEE FOR THE
YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

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 26th day of June, 2025,

SECTION 1. That two million, one hundred ninety-two thousand, eighty dollars (\$2,192,080) be appropriated to nonprofit organizations in Hamblen County as reflected below:

<u>Account #</u>	<u>Agency</u>	<u>Amount</u>
		\$
54310-316	North Hamblen County Volunteer Fire Department	75,000
54310-316	South Hamblen County Volunteer Fire Department	75,000
54310-316	East Hamblen County Volunteer Fire Department	75,000
54310-316	West Hamblen County Volunteer Fire Department	75,000
54490-316	Hamblen County Emergency Communications District	259,880
54490-316	Morristown-Hamblen Emergency Medical Services	75,000
55110-309	Hamblen County Health Department – Local Direct	66,267
55120-312	Hamblen County Humane Society	300,000
55140-316	ALPS	7,000
55170-316	Helen Ross McNabb Center	6,400
55390-316	Hamblen County Health Department – Tennessee Dept. of Health	115,233
55520-316	SafeSpace	10,000
55590-316	Youth Emergency Shelter (Y.E.S.)	2,700
55590-316	Morristown-Hamblen Child Care Center	25,000
56100-316	Senior Citizens Center – Adult Center	11,600
56300-316	Senior Citizens Center – Vital Visits	6,500
56500-316	Morristown-Hamblen Library	386,000
56900-316	Ministerial Association Temporary Shelter, Inc. (M.A.T.S.)	8,000
56900-316	Helping Hands Clinic	10,000
56900-316	Lakeway Achievement Center, Inc.	3,000
56900-316	Senior Citizens Home Assistance Center (S.C.H.A.S.)	5,000
56900-316	Central Services	5,000
56900-316	Rose Center	5,000
56900-316	HOLA Lakeway	15,000
56900-316	Morristown Taskforce on Diversity	5,000
56900-316	Ready By 6	5,000
56900-316	Friends of Hospice	5,000
56900-316	Hamblen Co. Board of Education - Multilingual Learner Welcome Center	45,000
56900-316	Stepping Out Ministries	10,000
56900-316	Morristown Recreation Board	150,000
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)	30,000
91110-799	Hamblen Co. Humane Society (Contingent on Agency Match)	200,000
		<u>\$ 2,192,080</u>

RESOLUTION 25 - 13

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

Motion made by Commissioner Rodney Long

Seconded by Commissioner Thomas Doty

Aye: 9

Nay: 3

Absent: 2

Pass: Yes

Abstain: ☒

Bobby Ha
Chairman

Chris Cutshaw
County Mayor

Attest:

Peggy Henderson
County Clerk

Joint Resolution
Hamblen County, Tennessee
Hamblen County Commission and Hamblen County
Board of Education

**A JOINT RESOLUTION TO APPROVE A NONRECURRING (ONE-
TIME) APPROPRIATION FOR FISCAL YEAR 2026 TO FUND
NONRECURRING TECHNOLOGY EQUIPMENT**

WHEREAS, TCA §49-3-314(c)(4) allows an exemption from Maintenance of Effort requirements for local governments to appropriate funds for educational nonrecurring expenditures of the local education agency (LEA); and

WHEREAS, TCA §49-3-314(c)(4) section requires a written agreement between the local government and the LEA, which is subject to review by the State Department of Education; and

WHEREAS, the Hamblen County Government fiscal year 2026 budget allocates \$600,000 to the Hamblen County Board of Education for nonrecurring, one-time expenditures to fund nonrecurring technology equipment.

NOW THEREFORE, BE IT RESOLVED the Hamblen County Board of Education and the Hamblen County Commission hereby agree and acknowledge that the additional \$600,000 in one-time funding allocated to the Hamblen County Board of Education as a part of the fiscal year 2026 budget will be used to fund nonrecurring technology equipment and shall not be included in the School's Maintenance of Effort calculations pursuant to TCA §49-3-314(c)(4).

RESOLVED, DULY PASSED AND EFFECTIVE this 26 day of June, 2025.

FOR THE COUNTY OF HAMBLEN, TENNESSEE:


Chris Cutshaw, County Mayor


Bobby Haun, Commission Chairman

FOR THE HAMBLEN COUNTY BOARD OF EDUCATION: Board Passage: June 10, 2025


Arnold W. Bunch, Jr., Superintendent


Carolyn Holt Clawson, Chairperson

HAMBLEN COUNTY, TENNESSEE
Summary of Proposed Operations
For the Fiscal Year Ending June 30, 2026

Fund	Estimated Beginning Fund Balance 7/1/2025	Estimated Revenue	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2026	Ending Cash as a Percent of Expenditures
General (101)	\$ 15,874,887	\$ 34,285,506	\$ 150,000	\$ 50,310,393	\$ 35,081,506	\$ 600,000	\$ 35,681,506	\$ 14,628,887	41.00%
Solid Waste (116)	1,871,314	4,134,180	-	6,005,494	4,522,964	-	4,522,964	1,482,530	32.78%
Drug Control (122)	313,255	29,300	-	342,555	97,081	-	97,081	245,474	252.85%
Highway (131)	1,166,127	2,982,736	-	4,148,863	3,173,908	-	3,173,908	974,955	30.72%
General Purpose Schools (141)	28,718,837	111,074,691	490,000	140,283,528	120,006,612	28,244	120,034,856	20,248,672	16.87%
Central Cafeteria (143)	9,224,302	9,295,660	-	18,519,962	14,038,962	425,000	14,463,962	4,056,000	28.04%
General Debt Service (151)	13,784,689	9,954,124	-	23,738,813	9,876,117	-	9,876,117	13,862,696	140.37%
Special Debt Service (154)	11,881,513	1,079,749	-	12,961,262	880,749	-	880,749	12,080,513	1371.62%
Highway Capital Projects (176)	935,531	3,395,000	-	4,330,531	830,000	-	830,000	3,500,531	421.75%
Total	\$ 83,770,455	\$ 176,230,946	\$ 640,000	\$ 260,641,401	\$ 188,507,899	\$ 1,053,244	\$ 189,561,143	\$ 71,080,258	

Fund	Estimated* Beginning Cash Balance 7/1/2025	Estimated Revenue	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Cash Balance 6/30/2026	Ending Cash as a Percent of Expenditures
General (101)	\$ 17,915,071	\$ 34,285,506	\$ 150,000	\$ 52,350,577	\$ 35,081,506	\$ 600,000	\$ 35,681,506	\$ 16,669,071	47.52%
Solid Waste (116)	2,636,381	4,134,180	-	6,770,561	4,522,964	-	4,522,964	2,247,597	49.69%
Drug Control (122)	340,447	29,300	-	369,747	97,081	-	97,081	272,666	280.86%
Highway (131)	1,341,135	2,982,736	-	4,323,871	3,173,908	-	3,173,908	1,149,963	36.23%
General Purpose Schools (141)	24,350,284	111,074,691	490,000	135,914,975	120,006,612	28,244	120,034,856	15,880,119	13.23%
Central Cafeteria (143)	8,581,484	9,295,660	-	17,877,144	14,038,962	425,000	14,463,962	3,413,182	24.31%
General Debt Service (151)	13,848,036	9,954,124	-	23,802,160	9,876,117	-	9,876,117	13,926,043	141.01%
Special Debt Service (154)	3,701,871	1,079,749	-	4,781,620	880,749	-	880,749	3,900,871	442.90%
Highway Capital Projects (176)	2,231,742	3,395,000	-	5,626,742	830,000	-	830,000	4,796,742	577.92%
Total	\$ 74,946,450	\$ 176,230,946	\$ 640,000	\$ 251,817,396	\$ 188,507,899	\$ 1,053,244	\$ 189,561,143	\$ 62,256,254	

*Cash per County Trustee's Office Fund Report

HAMBLEN COUNTY, TENNESSEE

State Revenue Sharing - TVA Account 46851

For the Fiscal Year Ending June 30, 2026

Fund	Actual 2022-2023	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
General	\$ 812,173	\$ 830,888	\$ 806,369	\$ 810,000
Highway/Public Works	200,000	200,000	200,000	200,000
Highway Capital Projects	-	-	-	-
Total	<u>\$ 1,012,173</u>	<u>\$ 1,030,888</u>	<u>\$ 1,006,369</u>	<u>\$ 1,010,000</u>

HAMBLEN COUNTY, TENNESSEE

Local Option Sales Tax Account 40210

For the Fiscal Year Ending June 30, 2026

Fund	Actual 2022-2023	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
General Fund	\$ 9,333	\$ 24,266	\$ 17,733	\$ 17,000
Solid Waste Fund	1,672,756	1,399,682	1,995,419	1,950,000
Highway / Public Works Fund	86,000	649,000	200,000	200,000
General Purpose School Fund	20,294,195	21,557,321	21,827,308	18,890,308
General Debt Service Fund	63,000	-	-	-
Highway Capital Projects Fund	250,000	-	-	-
Total	<u>\$ 22,375,284</u>	<u>\$ 23,630,269</u>	<u>\$ 24,040,460</u>	<u>\$ 21,057,308</u>

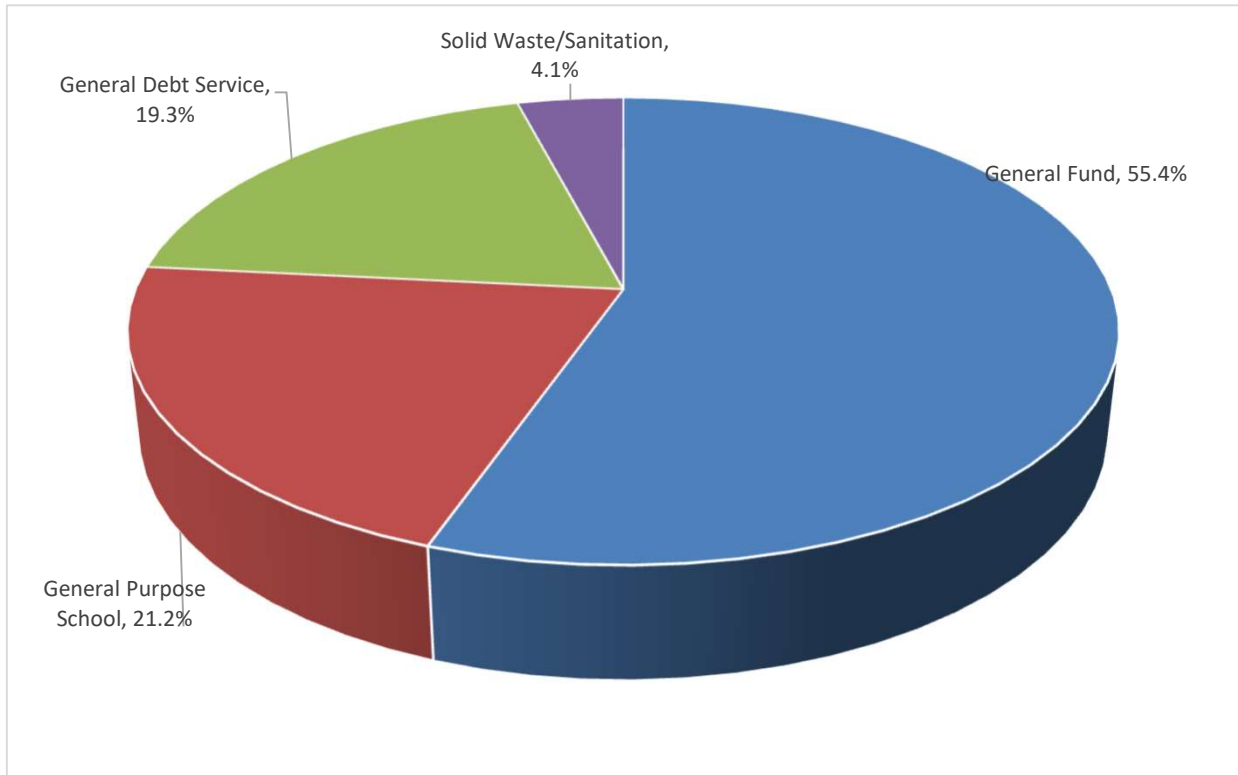
HAMBLEN COUNTY, TENNESSEE**Statement of Estimated Revenue from Current Property Taxes****For the Fiscal Year Ended June 30, 2026**

Fund	Proposed Tax Rate Inside	Proposed Tax Rate Outside	Amount of Tax Levy	Reserve for Delinquency 3%	Net Estimated Collection of Taxes
General	\$ 0.7694	\$ 0.7694	\$ 20,942,453	609,974	\$ 20,332,479
General Purpose School	0.2826	0.2826	8,009,280	233,280	7,776,000
General Debt Service	0.2580	0.2580	7,313,000	213,000	7,100,000
Solid Waste/Sanitation	-	0.1600	1,545,000	45,000	1,500,000
Total	\$ 1.31	\$ 1.47	\$ 37,809,733	\$ 1,101,254	\$ 36,708,479

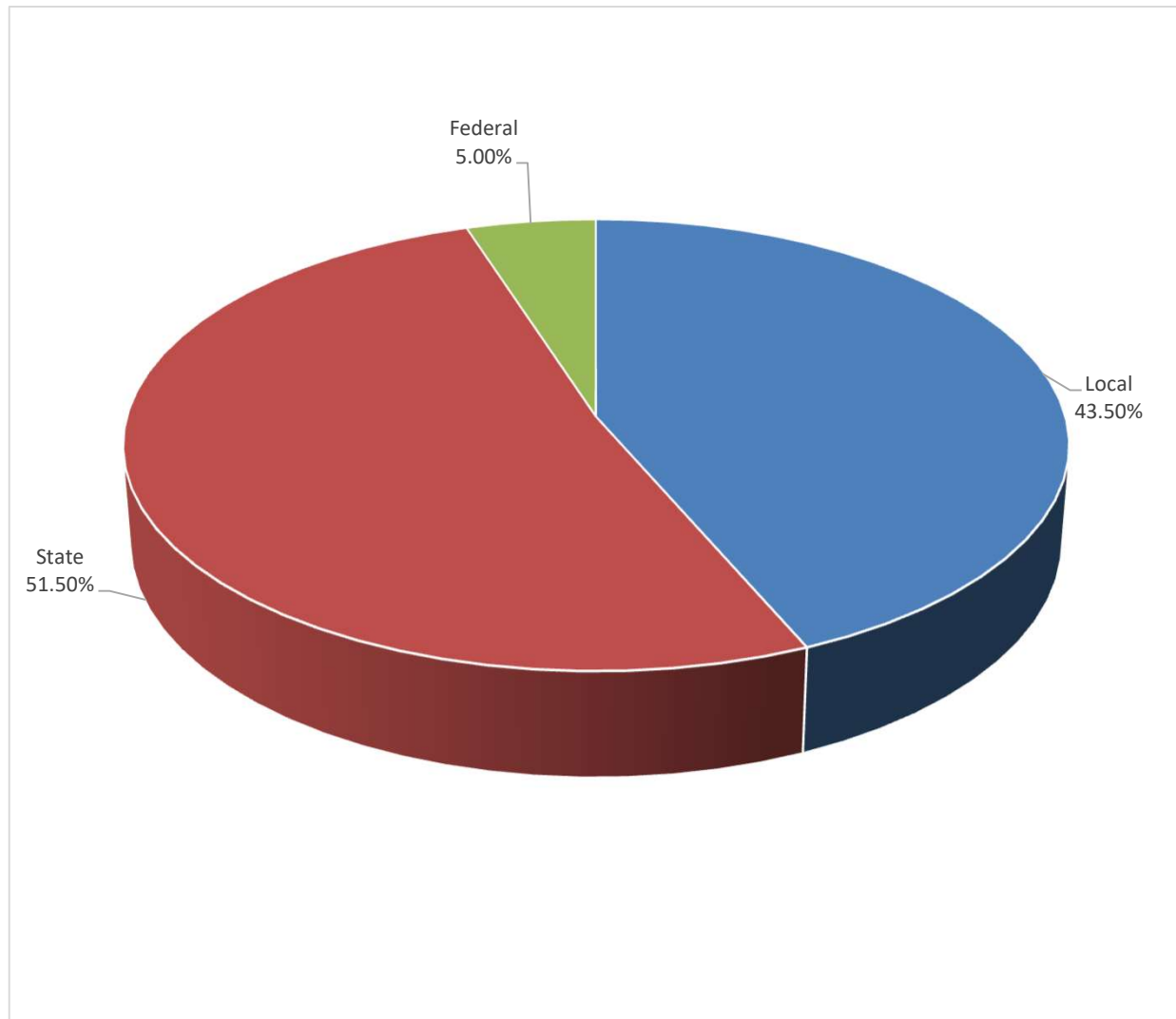
HAMBLEN COUNTY, TENNESSEE
Tax Rates and Assessments
Last Ten Years

<u>Fiscal Year</u>	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
Tax Year	2016		2017		2018		2019		2020		2021		2022		2023		2024		2025	
<u>Tax Rates by Fund</u>																				
General	\$	0.49	\$	0.64	\$	0.65	\$	0.68	\$	0.62	\$	0.62	\$	0.67	\$	0.79	\$	0.85	0.7694	
General Purpose School		0.96		0.92		0.91		0.88		0.80		0.71		0.66		0.54		0.48	0.2826	
General Debt Service		0.31		0.34		0.34		0.34		0.34		0.43		0.43		0.43		0.43	0.2580	
Total Inside Tax Rate	\$	1.76	\$	1.90	\$	1.90	\$	1.90	\$	1.76	\$	1.76	\$	1.76	\$	1.76	\$	1.76	\$ 1.31	
Solid Waste/Sanitation		0.23		0.23		0.23		0.23		0.21		0.21		0.21		0.21		0.21	0.1600	
Total Tax Rates	\$	1.99	\$	2.13	\$	2.13	\$	2.13	\$	1.97	\$	1.97	\$	1.97	\$	1.97	\$	1.97	\$ 1.47	
<u>Assessed Valuation</u>																				
Real and Personal	\$	1,358,802,052	\$	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	
Public Utilities		52,495,791		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	
Total Assessed Valuation	\$	1,411,297,843	\$	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	
										Reappraisal Year										Reappraisal Year

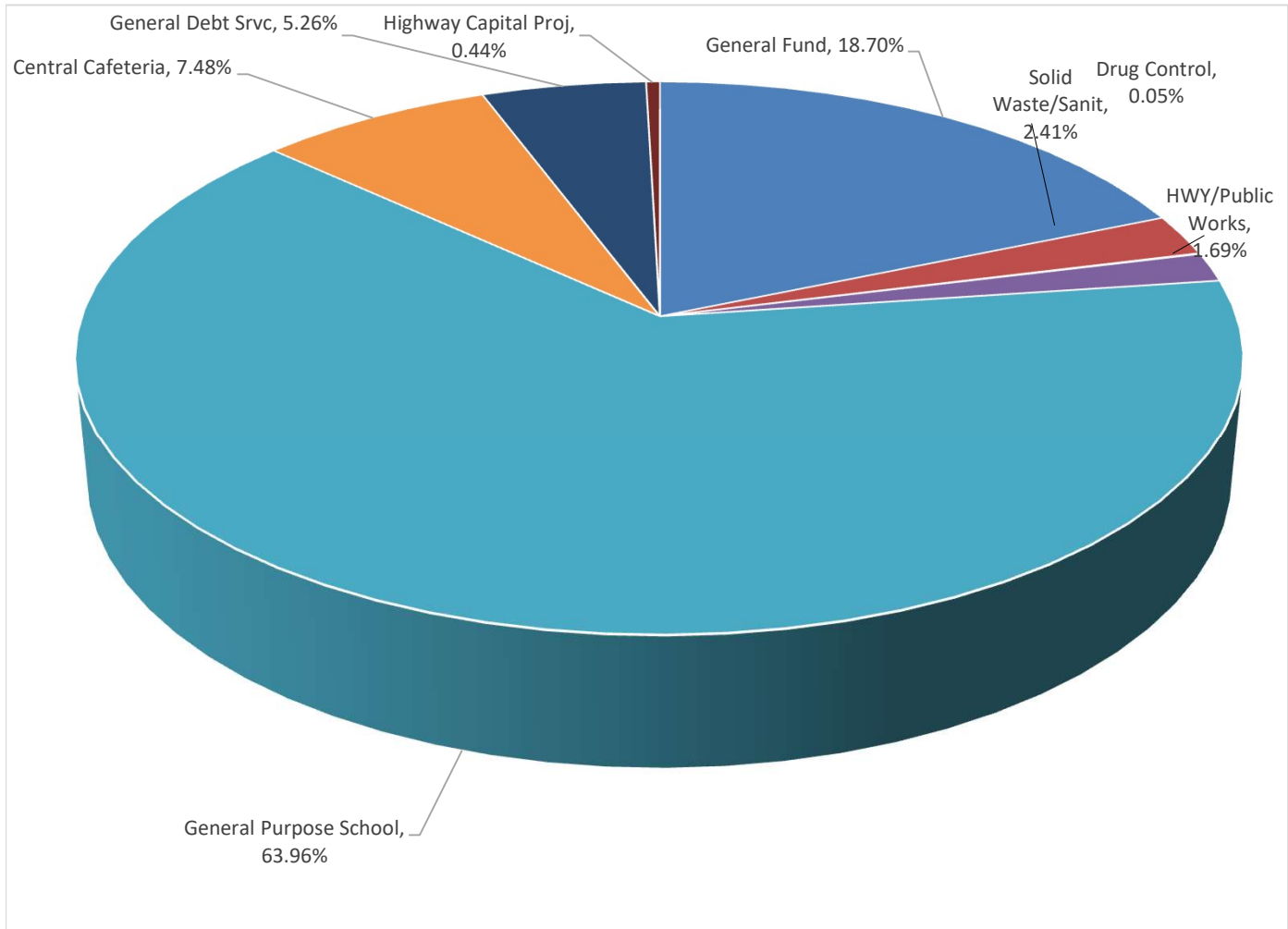
HAMBLLEN COUNTY, TENNESSEE
Property Tax Revenue Distribution by Fund
For the Fiscal Year Ending June 30, 2026



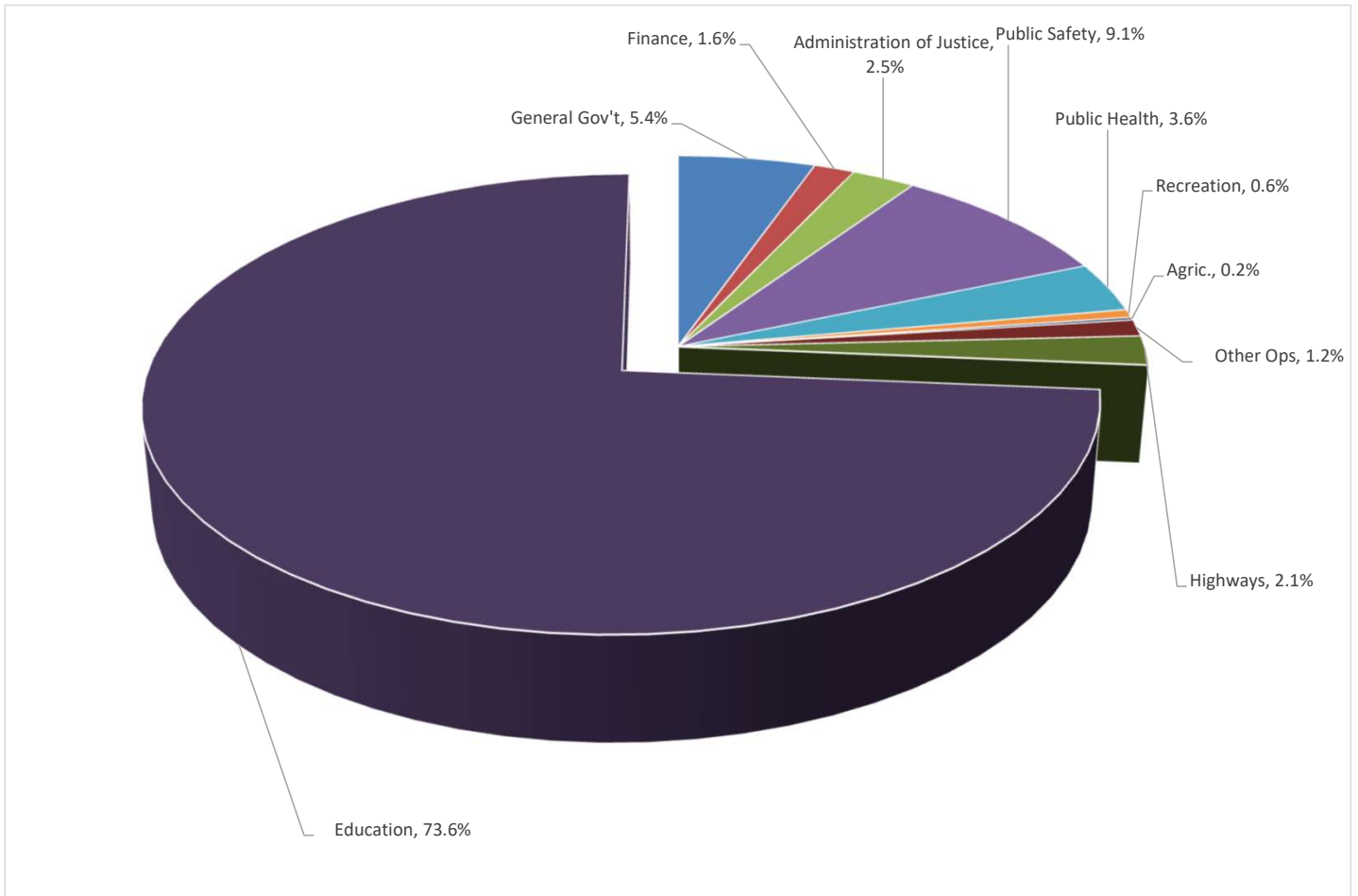
HAMBLEN COUNTY, TENNESSEE
Major Revenue Sources - Total for All Funds
For the Fiscal Year Ending June 30, 2026



HAMBLEN COUNTY, TENNESSEE
Expenditure Distribution by Fund
For the Fiscal Year Ending June 30, 2026



HAMBLLEN COUNTY, TENNESSEE
Appropriations by Function - Including Debt
For the Fiscal Year Ending June 30, 2026





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, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 12,810,987	\$ 13,616,530	\$ 20,332,479
40115	Discount on Property Taxes (TIFs)	512,544	612,761	607,000
40120	Trustee's Collections-Prior Year	274,189	259,889	260,000
40125	Trustee's Collections-Bankruptcy	5,154	4,650	1,200
40130	Circuit/Clerk and Master Collections - Prior Years	71,418	76,633	75,000
40140	Interest and Penalty	76,849	84,253	85,000
40161	Payments in-Lieu-of-Taxes - T.V.A.	1,147	1,234	1,234
40162	Payments in-Lieu-of Taxes - Local Utilities	192,363	183,073	173,000
40163	Payments in Lieu-of-Taxes - Other	96,876	67,588	60,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	24,266	17,733	17,000
40220	Hotel/Motel Tax	24,512	19,499	19,000
40240	Wheel Tax	1,701,119	1,636,635	-
40250	Litigation Tax - General	138,619	136,671	120,000
40260	Litigation Tax - Special Purpose (Sessions Judge Salary)	58,680	61,612	60,000
40266	Litigation Tax - Jail, Workhouse, or Courthouse	-	-	-
40268	Litigation Tax - Courtroom Security	126,756	129,717	120,000
40270	Business Tax	1,609,998	1,595,567	1,550,000
40275	Mixed Drink Tax	-	-	-
Total Local Taxes		\$ 17,725,477	\$ 18,504,044	\$ 23,480,913
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	\$ 5,292	\$ 5,000	\$ 5,000
41140	Cable TV Franchise	269,090	237,614	200,000
41500	<u>Permits</u>			
41520	Building Permits	164,376	170,708	150,000
Total Licenses and Permits		\$ 438,758	\$ 413,322	\$ 355,000

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 5,629	\$ 5,601	\$ 4,000
42120	Officers Costs	16,235	15,254	16,000
42140	Drug Control Fines	11,471	10,667	10,000
42141	Drug Court Fees	2,685	3,438	2,000
42150	Jail Fees	641	412	400
42180	DUI Treatment Fines	1,871	1,322	1,000
42190	Data Entry Fee-Circuit Court	3,388	3,426	3,500
42300	<u>General Sessions Court</u>			
42310	Fines	26,732	29,431	25,000
42311	Fines for Littering	5	10	-
42320	Officers Costs	51,644	50,065	48,000
42330	Game and Fish Fines	927	100	100
42341	Drug Court Fees	9,649	10,240	10,000
42350	Jail Fees - Bond Forfeitures	33,286	29,068	30,000
42351	Interpreter Fees	-	-	-
42380	DUI Treatment Fines	8,050	7,630	7,000
42390	Data Entry Fee - General Sessions	21,607	21,939	20,000
42391	Courtroom Security Fee	442	416	500
42400	<u>Juvenile Court</u>			
42410	Fines	516	771	1,000
42420	Officers Costs	8,168	6,333	6,000
42440	Drug Control Fines	1,985	1,995	2,000
42450	Jail Fees	770	-	-
42451	Interpreter Fees	296	-	200
42490	Data Entry Fee - Juvenile Court	1,997	1,500	1,500
42500	<u>Chancery Court</u>			
42520	Officers Costs	135	291	-
42530	Data Entry Fee-Chancery Court	7,376	6,109	7,000
42641	Drug Court Fees	9,086	17,412	13,000
42990	Other Fines, Forfeitures, and Penalties	131	100	100
	Total Fines, Forfeitures, and Penalties	\$ 224,722	\$ 223,530	\$ 208,300
43000	<u>Charges for Current Services</u>			
43100	<u>General Service Charges</u>			
43120	Patient Charges	\$ 13,204	\$ 14,265	\$ 16,000
43170	Work Release Charges for Board	4,014	-	-
	Total Charges for Current Services	\$ 17,218	\$ 14,265	\$ 16,000

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
43300	<u>Fees</u>			
43340	Recreation Fees	\$ 166,732	\$ 130,576	\$ 140,000
43350	Copy Fees	6,524	8,308	8,000
43370	Telephone Commissions	40,476	31,171	31,000
43380	Vending Machine Collections	30	-	-
43381	Tourism Fees	62,250	57,250	26,700
43382	Electronic Citation Fee	66	61	100
43383	Additional Fees - Titling and Registration	82,256	75,540	75,000
43390	Constitutional Officers' Fees and Commissions	-	-	-
43392	Data Processing Fee - Register	15,956	16,122	16,000
43393	Probation Fees	1,797	1,079	1,000
43394	Data Processing Fee - Sheriff	10,406	7,237	8,000
43395	Sexual Offender Registration Fees - Sheriff	7,500	3,300	3,000
43396	Data Processing Fee - County Clerk	11,176	6,313	6,000
43399	Vehicle Insurance Coverage and Reinstatement Fees	24,825	29,325	29,000
	Total Fees	\$ 429,994	\$ 366,282	\$ 343,800
	<u>Education Charges</u>			
43582	Community Service Fees - Adults	\$ 7,914	\$ 2,679	\$ 3,000
43990	Other Charges for Services	-	35,900	200,000
	Total Education Charges	\$ 7,914	\$ 38,579	\$ 203,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	-	-	\$ -
44120	Lease/Rentals	113,794	87,885	53,600
44130	Sale of Materials and Supplies	-	-	-
44131	Commissary Sales	20,330	17,230	16,000
44170	Miscellaneous Refunds	95,525	59,597	50,000
44180	Expenditure Credits	88	-	-
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	47,028	7,560	20,000
44540	Sale of Property	-	-	-
44570	Contributions and Gifts	-	-	-
44990	Other Local Revenues	4,771	1,944	2,000
	Total Other Local Revenues	\$ 281,536	\$ 174,216	\$ 141,600

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
45000	<u>Fees Received from County Officials</u>			
45500	<u>Fees in-Lieu-of Salary</u>			
45510	County Clerk	\$ 1,018,573	\$ 885,347	\$ 850,000
45520	Circuit Court Clerk	327,553	320,261	300,000
45540	General Sessions Court Clerk	713,641	680,601	625,000
45550	Clerk and Master	244,870	176,369	180,000
45560	Juvenile Court Clerk	47,117	39,613	40,000
45580	Register	285,237	292,689	290,000
45590	Sheriff	25,019	34,534	22,000
45610	Trustee	1,275,519	1,275,642	1,275,000
	Total Fees Received from County Officials	\$ 3,937,529	\$ 3,705,056	\$ 3,582,000
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 4,500	\$ 9,000	\$ 9,000
46170	Solid Waste Grants	86,420	88,336	95,000
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	29,600	56,800	47,900
46240	School Resources Officer Grants	1,350,000	1,350,000	1,350,000
46290	Other Public Safety Grants	-	-	-
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	1,027,456	842,552	1,400,988
46400	<u>Public Works Grants</u>			
46430	Litter Program	32,188	41,654	47,700
46800	<u>Other State Revenues</u>			
46820	Income Tax	-	-	-
46835	Vehicle Certificate of Title Fees	14,200	13,288	15,000
46840	Alcoholic Beverage Tax	117,660	115,436	115,000
46851	State Revenue Sharing - T.V.A.	830,888	806,369	810,000
46852	State Revenue Telecommunications	56,296	54,904	53,000
46855	State Shared Sports Gaming Privilege Tax	63,908	71,665	65,000
46915	Contracted Prisoner Boarding	855,137	807,904	800,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants	376,455	553,447	666,437
46990	Other State Revenues	73,780	60,574	60,000
	Total State of Tennessee	\$ 4,933,652	\$ 4,887,092	\$ 5,550,189

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47220	Civil Defense Reimbursement	\$ 10,590	\$ 36,292	\$ 30,704
47235	Homeland Security Grants	45,612	16,628	24,000
47590	Other Federal through State	84,147	5,000	5,000
47600	<u>Direct Federal Revenue</u>			
47990	Other Direct Federal Revenue	47,952	31,431	24,000
	Total Federal Government	\$ 188,301	\$ 89,351	\$ 83,704
48000	<u>Other Governments and Citizens Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 950,000	\$ 965,200	\$ -
48140	Contracted Services	326,546	308,817	320,000
48600	<u>Citizens Groups</u>			
48610	Donations	812	1,000	1,000
48990	<u>Other</u>			
48990	Other	-	-	-
	Total Other Governments and Citizens Groups	\$ 1,277,358	\$ 1,275,017	\$ 321,000
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	9,900	\$ 60,311	\$ -
49800	Transfers In	\$ 150,000	\$ 825,000	150,000
	Total Estimated Other Sources	\$ 159,900	\$ 885,311	\$ 150,000
	Total Estimated Revenues and Other Sources	\$ 29,622,359	\$ 30,576,066	\$ 34,435,506

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
<u>ESTIMATED EXPENDITURES</u>				
51000	<u>General Government</u>			
51100	<u>County Commission</u>			
169	Part-time Personnel	\$ 255	\$ -	\$ -
191	Board and Committee Members Fees	89,400	89,150	89,400
201	Social Security	14	-	-
204	State Retirement	2,940	2,940	2,950
206	Life Insurance	352	351	370
207	Medical Insurance	49,599	36,453	33,605
212	Employer Medicare	1,206	1,219	1,300
305	Audit Services	27,735	31,735	32,000
312	Contracts with Private Agencies	-	-	3,500
317	Data Processing Services	-	-	144
320	Dues and Memberships	5,702	5,741	6,000
334	Maintenance Agreements	3,500	3,500	4,000
341	Pauper Burials	6,500	-	-
355	Travel	1,379	2,000	2,500
399	Other Contracted Services	24	6,900	7,000
435	Office Supplies	149	750	16,107
524	In Service/Staff Development	-	500	1,500
599	Other Charges	3,488	1,800	2,000
	Total County Commission	\$ 192,243	\$ 183,040	\$ 202,376
51210	<u>Board of Equalization</u>			
191	Board and Committee Members Fees	\$ 1,665	\$ 22,000	\$ 8,350
	Total Board of Equalization	\$ 1,665	\$ 22,000	\$ 8,350

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
51300	<u>County Mayor/Executive</u>			
101	County Official/Administrative Officer	\$ 120,734	\$ 118,715	\$ 130,430
103	Assistant(s)	45,342	47,610	50,943
169	Part-time Personnel	-	13,020	-
186	Longevity	375	450	525
201	Social Security	9,812	10,118	11,280
204	State Retirement	11,652	11,645	12,735
206	Life Insurance	50	50	54
207	Medical Insurance	31,977	24,205	24,395
212	Employer Medicare	2,295	2,535	2,640
307	Communication	1,259	1,680	2,000
317	Data Processing Services	-	-	288
320	Dues and Memberships	2,220	2,808	3,500
348	Postal Charges	3,233	4,490	4,715
349	Printing, Stationery, and Forms	-	500	500
351	Rentals	6,577	7,135	7,200
355	Travel	2,294	5,000	5,000
435	Office Supplies	1,326	1,700	2,000
599	Other Charges	16,419	23,000	16,600
719	Office Equipment	-	500	500
	Total County Mayor/Executive	\$ 255,565	\$ 275,161	\$ 275,305
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	8,719	31,432	35,000
	Total County Attorney	\$ 10,011	\$ 32,724	\$ 36,303

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
51500	<u>Election Commission</u>			
101	County Official/Administrative Officer	\$ 91,838	\$ 96,430	\$ 99,325
103	Assistant(s)	38,634	40,566	43,406
106	Deputy(ies)	32,248	33,861	36,233
186	Longevity	1,125	1,275	1,425
187	Overtime Pay	961	2,929	2,000
192	Election Commission	15,350	15,100	15,600
193	Election Workers	22,713	51,132	32,000
201	Social Security	11,276	13,240	14,260
204	State Retirement	11,469	12,070	12,769
206	Life Insurance	76	76	80
207	Medical Insurance	33,421	34,374	38,385
212	Employer Medicare	2,637	3,135	3,340
307	Communication	151	520	1,360
312	Contracts with Private Agencies	10,120	19,540	11,500
317	Data Processing Services	-	-	432
320	Dues and Memberships	-	400	500
332	Legal Notices, Recording and Court Costs	6,246	14,645	7,500
334	Maintenance Agreements	23,981	41,186	35,000
348	Postal Charges	3,946	7,500	24,000
349	Printing, Stationery and Forms	2,994	2,925	3,000
351	Rentals	3,465	8,210	8,500
355	Travel	4,856	6,710	13,000
435	Office Supplies	4,802	4,950	5,000
719	Office Equipment	4,940	30,000	25,000
	Total Election Commission	\$ 327,249	\$ 440,774	\$ 433,615

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
51600	<u>Register of Deeds</u>			
101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,360
106	Deputy(ies)	155,946	160,307	189,405
169	Part-time Personnel	27,291	34,000	35,235
186	Longevity	5,475	1,650	1,800
201	Social Security	17,445	18,792	20,885
204	State Retirement	18,168	18,837	21,113
206	Life Insurance	130	130	135
207	Medical Insurance	49,589	54,366	57,180
212	Employer Medicare	4,080	4,395	4,885
307	Communication	1	5	50
317	Data Processing Services	-	-	1,008
320	Dues and Memberships	1,002	1,078	1,200
348	Postal Charges	608	725	750
355	Travel	-	50	50
435	Office Supplies	2,841	3,800	5,600
709	Data Processing Equipment	16,935	24,250	25,000
	Total Register of Deeds	\$ 401,553	\$ 429,529	\$ 474,656

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
51720	<u>Planning</u>			
101	County Official/Administrative Officer	\$ 52,788	\$ 28,133	\$ 56,935
106	Deputy(ies) Building & Storm Water Inspector	52,123	54,729	58,562
161	Secretary(ies)	36,171	38,442	42,052
169	Part-Time Personnel	-	-	-
186	Longevity	2,925	1,275	1,425
191	Board and Committee Members Fees	18,800	20,300	21,600
201	Social Security	9,566	8,859	11,197
204	State Retirement	10,022	8,581	11,340
206	Life Insurance	75	61	80
207	Medical Insurance	44,389	27,189	32,790
212	Employer Medicare	2,238	2,072	2,620
307	Communication	2,563	1,925	3,000
312	Contracts with Private Agencies	17,215	19,660	18,500
317	Data Processing Services	-	-	1,440
320	Dues and Memberships	180	225	450
331	Legal Services	6,697	4,515	10,000
332	Legal Notices, Recording and Court Costs	504	925	1,000
334	Maintenance Agreements	-	-	-
335	Maintenance and Repair Services - Buildings	-	3,200	-
338	Maintenance and Repair Services - Vehicles	1,420	2,095	2,500
348	Postage Charges	1,088	550	1,250
349	Printing, Stationery and Forms	332	995	1,000
351	Rentals	730	825	1,670
355	Travel	-	450	1,000
425	Gasoline	1,047	1,500	2,000
435	Office Supplies	5,700	5,962	4,800
509	Refunds	1,469	250	500
524	In Service/Staff Development	130	680	2,000
709	Data Processing Equipment	968	250	250
	Total Planning	\$ 269,140	\$ 233,646	\$ 289,961

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
51750	<u>Codes Compliance</u>			
106	Deputy(ies)	\$ 46,540	\$ 48,567	\$ 51,550
186	Longevity	300	375	450
201	Social Security	2,844	3,034	3,225
204	State Retirement	3,279	3,426	3,643
206	Life Insurance	25	28	28
207	Medical Insurance	8,400	8,400	8,401
212	Employer Medicare	665	710	755
331	Legal Services	474	3,015	5,000
399	Other Contracted Services	-	-	-
435	Office Supplies	-	-	-
451	Uniforms	429	500	500
	Total Codes Compliance	\$ 62,956	\$ 68,055	\$ 73,552
51760	<u>Geographical Information Systems</u>			
106	Deputy(ies)	\$ 36,659	\$ 44,100	\$ 48,100
186	Longevity	225	300	375
201	Social Security	2,066	2,634	3,007
204	State Retirement	2,582	3,109	3,395
206	Life Insurance	25	26	27
207	Medical Insurance	13,993	13,994	13,994
212	Employer Medicare	483	616	705
309	Contracts with Other Governments	33,526	36,500	36,500
348	Postal Charges	-	500	-
355	Travel	144	250	1,500
399	Other Contracted Services	-	-	-
435	Office Supplies	480	480	500
709	Data Processing Equipment	-	400	500
	Total Geographical Information Systems	\$ 90,183	\$ 102,909	\$ 108,603

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
51810	<u>Other Facilities (Maintenance)</u>			
105	Supervisor/Director	\$ 51,417	\$ 53,988	\$ 57,770
166	Custodial Personnel	91,310	97,669	104,510
167	Maintenance Personnel	82,200	86,310	96,300
169	Part-time Personnel	22,306	20,600	29,525
186	Longevity	5,250	5,550	5,250
187	Overtime Pay	5,405	13,000	7,000
201	Social Security	14,945	17,181	18,625
204	State Retirement	16,491	17,956	18,960
206	Life Insurance	151	175	165
207	Medical Insurance	85,813	82,154	80,780
212	Employer Medicare	3,495	4,018	4,360
307	Communication	30,104	31,660	40,000
317	Data Processing Services	-	-	144
334	Maintenance Agreements	37,812	43,465	42,881
335	Maintenance and Repair Services - Buildings	41,825	44,700	50,000
336	Maintenance and Repair Services - Equipment	589	1,750	2,000
338	Maintenance and Repair Services - Vehicles	5,214	6,990	7,000
347	Pest Control	3,096	4,635	5,100
399	Other Contracted Services	343	540	1,900
410	Custodial Supplies	32,474	31,550	32,000
415	Electricity	342,770	382,289	575,000
425	Gasoline	4,930	5,000	7,000
434	Natural Gas	20,613	38,200	50,000
451	Uniforms	3,349	4,500	5,000
712	Heating and Air Conditioning Equipment	-	-	-
717	Maintenance Equipment	1,848	3,550	6,000
	Total Other Facilities	\$ 903,750	\$ 997,431	\$ 1,247,270
51900	<u>Other General Administration</u>			
334	Maintenance Agreements	-	-	16,500
	Total Other General Administration	\$ -	\$ -	\$ 16,500

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
51910	<u>Preservation of Records</u>			
105	Supervisor/Director	\$ 15,624	\$ 16,405	\$ 17,555
201	Social Security	969	1,020	1,090
212	Employer Medicare	227	238	256
307	Communication	417	500	600
317	Data Processing Services	-	-	288
348	Postage	11	30	50
351	Rentals	710	1,000	1,200
435	Office Supplies	3,255	4,450	4,670
719	Office Equipment	-	-	-
	Total Preservation of Records	\$ 21,213	\$ 23,643	\$ 25,709
52000	<u>Finance</u>			
52100	<u>Accounting and Budgeting</u>			
101	County Official/Administrative Officer	\$ 89,250	\$ 93,715	\$ 100,273
119	Accountants/Bookkeepers	243,317	272,670	308,200
186	Longevity	3,750	4,200	4,650
187	Overtime Pay	-	3,000	3,000
201	Social Security	19,605	23,170	25,802
204	State Retirement	23,542	26,150	29,130
206	Life Insurance	164	185	200
207	Medical Insurance	83,459	93,140	104,350
212	Employer Medicare	4,585	5,420	6,035
302	Advertising	2,430	2,800	3,000
312	Contracts with Private Agencies	2,566	12,975	20,000
317	Data Processing Services	-	-	1,152
320	Dues and Memberships	801	1,450	1,500
334	Maintenance Agreements	16,019	21,500	36,000
349	Printing, Stationery, and Forms	270	800	2,000
355	Travel	118	800	2,200
435	Office Supplies	5,561	5,950	6,000
524	In Service/Staff Development	275	1,125	3,500
719	Office Equipment	-	-	-
	Total Accounting and Budgeting	\$ 495,712	\$ 569,050	\$ 656,992

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	104,074	109,176	\$ 112,392
106	Deputy(ies)	121,317	130,291	139,413
121	Data Processing Personnel	50,400	52,920	56,626
186	Longevity	5,775	6,000	6,225
201	Social Security	16,935	18,225	19,510
204	State Retirement	19,710	20,890	22,029
206	Life Insurance	125	126	135
207	Medical Insurance	49,938	49,590	49,600
212	Employer Medicare	3,961	4,265	4,566
307	Communication	4	617	1,100
309	Contracts with Government Agencies	17,707	17,889	18,500
317	Data Processing Services	-	-	1,008
320	Dues and Memberships	1,350	1,350	1,350
337	Maintenance and Repair Services - Office Equipment	110	100	250
338	Maintenance and Repair Services - Vehicles	2,591	2,960	3,000
348	Postage	2,632	2,925	3,150
349	Printing, Stationery and Forms	-	350	350
355	Travel	112	200	500
411	Data Processing Supplies	-	300	400
425	Gasoline	3,089	3,500	4,000
435	Office Supplies	1,419	1,901	2,000
709	Data Processing Equipment	-	4,772	500
719	Office Equipment	314	300	475
	Total Property Assessor's Office	\$ 401,563	\$ 428,647	\$ 447,079

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
52310	<u>Reappraisal Program</u>			
106	Deputy(ies)	\$ 33,838	\$ 35,026	\$ 37,480
186	Longevity	1,800	1,875	1,950
201	Social Security	2,132	2,207	2,447
204	State Retirement	2,495	2,585	2,763
206	Life Insurance	25	26	28
207	Medical Insurance	9,032	8,400	8,402
212	Employer Medicare	499	517	574
309	Contracts with Government Agencies	6,027	6,750	7,000
312	Contracts with Private Agencies	67,220	105,200	115,000
331	Legal Services	-	450	500
348	Postal Charges	2,200	21,500	2,900
350	Property Reappraisal Services	-	10,000	-
351	Rentals	744	820	1,000
399	Other Contracted Services	295	1,940	2,500
435	Office Supplies	298	2,000	1,500
499	Other Supplies and Materials	-	350	-
719	Office Equipment	-	400	475
	Total Reappraisal Program	\$ 126,605	\$ 200,046	\$ 184,519

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,360
106	Deputy(ies)	144,086	156,789	169,825
169	Part-time Personnel	16,812	12,186	13,910
186	Longevity	1,725	2,025	1,650
187	Overtime Pay	-	-	-
201	Social Security	14,899	16,400	18,340
204	State Retirement	17,274	18,620	19,730
206	Life Insurance	125	126	133
207	Medical Insurance	64,766	56,830	57,180
212	Employer Medicare	3,648	3,960	4,290
307	Communication	-	10	150
317	Data Processing Services	-	-	864
320	Dues and Memberships	1,002	1,055	1,060
332	Legal Notices, Recording, and Court Costs	973	1,000	1,200
334	Maintenance Agreements	15,654	16,600	18,000
335	Maintenance and Repair Services - Building	-	-	-
348	Postal Charges	12,670	15,270	18,000
349	Printing, Stationery, and Forms	10,228	13,071	14,175
351	Rentals	773	1,000	1,500
355	Travel	1,785	3,029	3,500
435	Office Supplies	1,622	2,613	3,000
508	Premiums on Corporate Surety Bonds	-	-	5,000
524	In-Service/Staff Development	-	-	-
719	Office Equipment	2,514	2,660	3,000
	Total County Trustee's Office	\$ 412,598	\$ 430,388	\$ 464,867

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,360
106	Deputy(ies)	282,929	372,540	553,535
169	Part-time Personnel	-	-	5,000
186	Longevity	5,775	7,050	9,900
201	Social Security	23,478	29,577	42,090
204	State Retirement	27,352	33,910	47,170
206	Life Insurance	237	310	420
207	Medical Insurance	60,789	93,260	148,375
212	Employer Medicare	5,491	6,918	9,845
307	Communication	426	490	1,440
317	Data Processing Services	-	-	2,880
320	Dues and Memberships	1,597	1,605	1,800
334	Maintenance Agreements	25,975	28,935	36,000
337	Maintenance and Repair Services - Office Equipment	275	541	500
348	Postal Charges	30,248	37,743	38,000
349	Printing, Stationery, and Forms	3,065	2,998	4,000
351	Rentals	1,344	2,860	2,940
355	Travel	1,838	2,554	3,000
399	Other Contracted Services	288	820	500
435	Office Supplies	7,462	7,500	11,000
508	Premiums on Corporate Surety Bonds	-	-	-
709	Data Processing Equipment	31,216	9,980	-
719	Office Equipment	7,698	-	-
	Total County Clerk's Office	\$ 619,525	\$ 746,735	\$ 1,028,755

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
52600	<u>Data Processing</u>			
105	Supervisor/Director	\$ 50,679	\$ 53,213	\$ 56,939
186	Longevity	1,350	1,425	1,500
201	Social Security	2,824	2,950	3,625
204	State Retirement	3,642	3,830	4,093
206	Life Insurance	25	26	28
207	Medical Insurance	23,180	23,181	23,181
212	Employer Medicare	660	693	850
307	Communication	448	526	591
312	Contract With Private Agencies	19,480	21,170	52,833
317	Data Processing Services	33,409	53,525	9,807
334	Maintenance Agreements	10,335	6,430	8,170
355	Travel	-	-	200
411	Data Processing Supplies	-	-	-
524	In Service / Staff Development	1,590	300	1,600
709	Data Processing Equipment	22,494	25,250	30,000
	Total Data Processing	\$ 170,116	\$ 192,519	\$ 193,417
52900	<u>Other Finance (Satellite Office)</u>			
106	Deputy(ies)	212,409	132,012	\$ -
186	Longevity	4,350	2,700	-
201	Social Security	12,668	7,868	-
204	State Retirement	15,173	9,430	-
206	Life Insurance	162	96	-
207	Medical Insurance	62,643	42,448	-
212	Employer Medicare	2,963	1,840	-
307	Communication	1,572	729	-
317	Data Processing Services	1,182	835	-
330	Operating Lease Payments	32,334	17,334	-
335	Maintenance and Repair Services - Buildings	708	1,070	-
351	Rentals	908	1,025	-
399	Other Contracted Services	-	-	-
415	Electricity	8,498	4,662	-
435	Office Supplies	3,387	2,460	-
	Total Other Finance	\$ 358,957	\$ 224,509	\$ -

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
53000	<u>Administration of Justice</u>			
53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,360
106	Deputy(ies)	473,421	504,730	583,535
169	Part-time Personnel	66,289	78,165	106,175
186	Longevity	9,750	10,725	11,100
187	Overtime	2,587	4,800	5,000
189	Other Salaries and Wages	-	-	-
194	Jury and Witness Fees	12,136	18,700	20,000
201	Social Security	38,592	42,500	50,605
204	State Retirement	40,929	43,920	49,705
206	Life Insurance	363	380	420
207	Medical Insurance	161,782	165,035	175,525
212	Employer Medicare	9,026	10,000	11,838
307	Communication	885	1,030	2,000
317	Data Processing Services	-	-	3,456
320	Dues and Memberships	1,352	1,500	1,520
332	Legal Notices, Recording and Court Costs	371	500	450
334	Maintenance Agreements	49,923	50,150	53,500
348	Postal Charges	6,225	7,000	8,000
349	Printing, Stationery, and Forms	6,662	9,600	10,000
351	Rentals	5,277	7,000	10,000
355	Travel	48	1,200	3,500
399	Other Contracted Services	11,480	6,500	7,500
435	Office Supplies	9,142	12,350	13,000
709	Data Processing Equipment	25,215	6,700	-
719	Office Equipment	4,191	2,500	2,500
	Total Circuit Court	\$ 1,037,688	\$ 1,092,129	\$ 1,239,689

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
53300	<u>General Sessions Court -Court I</u>			
102	Judge(s)	\$ 193,597	\$ 201,535	\$ 207,382
189	Other Salaries and Wages	128,056	146,655	159,295
201	Social Security	17,680	19,453	20,800
204	State Retirement	20,527	23,513	24,420
206	Life Insurance	85	102	108
207	Medical Insurance	62,752	58,520	55,975
212	Employer Medicare	4,449	4,950	5,320
307	Communication	5	50	300
317	Data Processing Services	-	-	144
320	Dues and Memberships	1,724	2,000	1,400
355	Travel	2,867	3,002	3,500
399	Other Contracted Services	4,869	1,600	5,800
435	Office Supplies	1,549	900	2,000
524	In-Service/Staff Development	250	-	2,100
709	Data Processing Equipment	-	-	1,500
	Total General Sessions Court	\$ 438,410	\$ 462,280	\$ 490,044
53300	<u>General Sessions Court - Court II</u>			
102	Judge(s)	\$ 193,597	\$ 201,535	\$ 207,382
103	Assistant(s)	\$ -	\$ -	\$ -
201	Social Security	10,261	10,652	10,950
204	State Retirement	13,552	14,108	14,550
206	Life Insurance	25	26	28
207	Medical Insurance	23,180	23,180	23,180
212	Employer Medicare	2,731	2,845	3,020
317	Data Processing Services	-	-	144
320	Dues and Memberships	250	600	1,300
351	Rentals	701	840	1,000
355	Travel	-	1,875	3,000
399	Other Contracted Services	409	600	2,000
435	Office Supplies	-	500	1,200
524	In-Service/Staff Development	-	200	-
	Total General Sessions Court	\$ 244,706	\$ 256,961	\$ 267,754

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
53330	<u>Drug Court</u>			
105	Supervisor / Director	\$ 25,000	\$ 52,500	\$ 56,182
106	Deputy(ies)	62,005	85,305	91,280
169	Part-time Personnel	-	-	-
186	Longevity	450	1,200	1,275
187	Overtime Pay	-	-	-
189	Other Salaries and Wages	2,612	-	-
201	Social Security	5,273	8,306	8,854
204	State Retirement	6,305	9,731	10,414
206	Life Insurance	51	76	72
207	Medical Insurance	22,814	31,214	32,790
212	Employer Medicare	1,233	1,943	2,075
307	Communication	1,782	3,215	4,400
317	Data Processing Services	-	-	1,152
320	Dues and Memberships	100	200	320
322	Evaluation and Testing	18,440	-	-
334	Maintenance Agreements	-	-	-
338	Maintenance and Repair Services - Vehicle	-	-	-
348	Postal Charges	18	10	50
349	Printing, Stationery, and Forms	40	100	100
351	Rentals	447	1,200	1,200
355	Travel	1,389	1,830	5,000
368	Drug Treatment	-	-	-
399	Other Contracted Services	51,090	2,720	5,000
425	Gasoline	410	1,075	1,500
435	Office Supplies	774	4,500	2,000
463	Testing	-	2,045	7,500
499	Other Supplies and Materials	1,237	1,000	1,500
524	In Service/Staff Development	450	570	3,000
	Total Drug Court	\$ 201,920	\$ 208,740	\$ 235,664

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
53400	Chancery Court			
101	County Official/Administrative Officer	\$ 102,042	\$ 107,145	\$ 110,360
106	Deputy(ies)	154,453	161,670	172,990
169	Part-time Personnel	6,700	10,755	13,375
186	Longevity	4,950	3,225	1,275
194	Jury and Witness Fees	-	3,000	3,000
201	Social Security	15,659	16,915	18,480
204	State Retirement	18,126	19,045	19,925
206	Life Insurance	125	126	135
207	Medical Insurance	65,830	71,958	71,965
212	Employer Medicare	3,662	3,955	4,324
302	Advertising	4,810	4,000	4,000
307	Communication	254	265	400
320	Dues and Memberships	842	1,180	1,350
334	Maintenance Agreements	24,782	25,795	28,000
335	Maintenance and Repair Services - Building	-	-	500
348	Postage Charges	7,631	10,000	11,000
349	Printing, Stationery, and Forms	23	400	1,500
351	Rentals	1,118	1,180	1,200
355	Travel	466	1,440	2,000
435	Office Supplies	2,477	2,590	2,000
508	Premiums on Corporate Surety Bonds	-	-	-
524	In-Service/Staff Development	765	1,135	1,500
709	Data Processing Equipment	7,860	5,170	-
719	Office Equipment	-	-	-
	Total Chancery Court	\$ 422,575	\$ 450,949	\$ 469,279

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	BUDGET
		2023-2024	2024-2025	2025-2026
53500	Juvenile Court			
103	Assistant(s)	\$ 32,318	\$ 35,235	\$ 42,801
105	Supervisor/Director	60,829	63,872	68,344
111	Probation Officer(s)	43,540	45,718	52,967
112	Youth Service Officer(s)	-	-	-
123	Guidance Personnel	-	-	-
130	Social Workers	-	-	-
163	Educational Assistants	39,652	36,750	42,801
164	Attendants	14,405	15,055	40,000
186	Longevity	2,175	2,325	2,475
201	Social Security	11,314	11,825	15,465
204	State Retirement	12,448	12,875	14,660
206	Life Insurance	101	102	107
207	Medical Insurance	48,211	53,160	61,570
212	Employer Medicare	2,646	2,766	3,620
307	Communication	1,329	1,550	1,600
309	Contracts with Government Agencies	29,765	30,000	30,000
317	Data Processing Services	-	-	720
320	Dues and Memberships	50	70	525
322	Evaluation and Testing	2,639	2,547	3,000
334	Maintenance Agreements	2,250	2,250	4,000
338	Maintenance and Repair Services - Vehicle	52	500	500
348	Postage	426	365	420
351	Rentals	1,186	825	1,500
355	Travel	-	500	2,700
399	Other Contracted Services	7,850	8,790	9,000
422	Food Supplies	1,368	1,500	1,500
425	Gasoline	331	500	500
435	Office Supplies	815	2,338	3,300
524	In Service/ Staff Development	1,290	1,900	3,500
719	Office Equipment	880	500	1,500
	Total Juvenile Court	\$ 317,870	\$ 333,818	\$ 409,075

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
53900	<u>Mental Health Court</u>			
105	Supervisor / Director	\$ 25,000	\$ -	\$ -
106	Deputy(ies)	35,042	45,556	97,500
169	Part-time Personnel	-	-	-
186	Longevity	450	-	-
201	Social Security	3,605	2,765	5,653
204	State Retirement	4,234	3,190	6,827
206	Life Insurance	35	26	47
207	Medical Insurance	10,675	8,575	16,800
212	Employer Medicare	843	650	1,325
307	Communication	1,344	1,600	2,500
320	Dues and Memberships	100	200	200
322	Evaluation and Testing	1,398	-	-
334	Maintenance Agreements	-	-	-
338	Maintenance and Repair Services - Vehicle	1,099	425	3,600
348	Postal Charges	-	-	100
349	Printing, Stationery, and Forms	134	50	100
351	Rentals	7,597	700	1,000
355	Travel	3,301	4,000	3,000
368	Drug /Mental Health Treatment	998	500	37,428
399	Other Contracted Services	-	-	-
425	Gasoline	-	525	2,400
435	Office Supplies	9,261	2,690	4,150
463	Testing	-	-	2,700
499	Other Supplies and Materials	520	600	-
524	In Service/Staff Development	2,230	120	1,500
	Total Mental Health Court	\$ 107,866	\$ 72,172	\$ 186,830

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
53910	<u>Probation Services</u>			
111	Probation Officer(s)	-	52,000	125,193
140	Salary Supplements	-	6,267	9,400
162	Clerical Personnel	-	26,465	76,025
201	Social Security	-	4,960	13,060
204	State Retirement	-	5,935	14,745
206	Life Insurance	-	53	132
207	Medical Insurance	-	23,192	71,960
212	Employer Medicare	-	1,160	3,055
307	Communication	-	2,300	4,860
317	Data Processing Services	-	-	576
349	Printing, Stationery and Forms	-	500	1,500
435	Office Supplies	-	6,300	2,000
451	Uniforms	-	-	1,500
463	Testing	-	-	550
524	In Service / Staff Development	-	250	2,000
	Total Probation Services	\$ -	\$ 129,382	\$ 326,556
53920	<u>Courtroom Security</u>			
106	Deputy(ies)	\$ 340,066	\$ 373,575	\$ 568,745
110	Lieutenant(s)	50,903	56,960	60,910
115	Sergeant(s)	46,814	50,820	54,343
140	Salary Supplements	3,200	6,300	13,500
169	Part-time Personnel	150,302	193,435	224,700
186	Longevity	3,600	4,725	5,625
187	Overtime Pay	79,394	66,185	90,000
201	Social Security	38,473	43,890	63,110
204	State Retirement	43,048	49,760	83,280
206	Life Insurance	230	255	395
207	Medical Insurance	116,758	121,600	183,515
212	Employer Medicare	9,437	10,645	14,760
322	Evaluation and Testing	2,300	3,400	5,600
334	Maintenance Agreements	-	3,200	3,200
354	Transportation - Other than Students	8	-	1,000
355	Travel	642	5,640	11,000
451	Uniforms	9,125	11,950	16,600
524	In Service/Staff Development	10,030	8,385	12,000
716	Law Enforcement Equipment	20,239	11,990	22,935
	Total Courtroom Security	\$ 924,569	\$ 1,022,715	\$ 1,435,218

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
54000	<u>Public Safety</u>			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 114,985	\$ 120,597	\$ 124,135
105	Supervisor/Director	81,558	95,111	102,270
106	Deputy(ies)	655,565	750,258	813,605
109	Captain(s)	66,070	69,350	74,170
110	Lieutenant(s)	359,135	382,920	401,497
115	Sergeant(s)	536,545	552,775	584,654
140	Salary Supplements	27,100	62,300	47,900
162	Clerical Personnel	186,393	195,905	209,390
170	School Resource Officer	643,897	1,050,270	1,082,340
186	Longevity	36,975	39,975	42,450
187	Overtime Pay	202,801	158,194	225,000
201	Social Security	169,600	201,135	229,860
204	State Retirement	288,852	342,730	369,270
206	Life Insurance	1,349	1,535	1,650
207	Medical Insurance	785,109	907,250	908,250
212	Employee Medicare	39,664	47,040	53,760
302	Advertising	130	535	1,200
307	Communication	42,735	47,085	48,000
312	Contracts with Private Agencies	-	-	1,000
317	Data Processing Services	-	-	11,088
320	Dues and Memberships	2,642	3,250	4,000
334	Maintenance Agreements	162,293	183,315	215,000
336	Maintenance and Repair Services - Equipment	1,171	1,850	5,752
338	Maintenance and Repair Services - Vehicles	66,565	90,817	100,100
348	Postal Charges	1,299	1,735	3,500
349	Printing, Stationery, and Forms	1,960	6,319	7,500
351	Rentals	3,136	6,176	7,190
353	Towing Services	880	3,438	4,000
355	Travel	31,958	38,094	45,000
399	Other Contracted Services	5,922	6,473	6,500
425	Gasoline	144,476	155,060	200,000
431	Law Enforcement Supplies	16,165	12,279	12,500
433	Lubricants	3,824	6,000	7,000
435	Office Supplies	7,450	10,231	12,500
450	Tires and Tubes	28,072	40,758	45,000
451	Uniforms	42,623	31,344	30,000
499	Other Supplies and Materials	798	10,210	7,000
508	Premiums on Corporate Surety Bonds	-	-	-

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
524	In Service/Staff Development	76,613	58,052	21,000
599	Other Charges	7,169	14,902	12,500
709	Data Processing Equipment	-	-	-
716	Law Enforcement Equipment	156,661	125,472	170,000
	Total Sheriff's Department	\$ 5,000,140	\$ 5,830,740	\$ 6,247,531
54160	<u>Administration of the Sexual Offender Registry</u>			
309	Contracts with Government Agencies	\$ 2,500	\$ 2,500	\$ 2,500
317	Data Processing Services	-	180	400
334	Maintenance Agreements	-	200	600
355	Travel	327	1,720	2,000
435	Office Supplies	399	800	400
524	In Service/Staff Development	580	580	600
790	Other Equipment	644	200	250
	Total Administration of Sexual Offender Registry	\$ 4,450	\$ 6,180	\$ 6,750

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
54210	<u>Jail</u>			
109	Captain(s)	\$ 65,570	\$ 68,850	\$ 138,833
110	Lieutenant(s)	103,401	108,575	116,174
115	Sergeant(s)	258,644	274,655	348,035
160	Guards	1,870,838	2,944,190	4,270,625
165	Cafeteria Personnel	117,586	123,200	131,898
186	Longevity	18,900	22,800	25,125
187	Overtime Pay	116,714	147,100	125,000
201	Social Security	150,430	222,065	319,655
204	State Retirement	178,900	258,045	360,900
206	Life Insurance	1,379	1,915	2,685
207	Medical Insurance	624,733	787,185	1,155,510
212	Employer Medicare	35,181	51,940	74,760
302	Advertising	-	3,000	5,000
305	Audit Services			
317	Data Processing Services	-	-	1,440
322	Evaluation and Testing	11,000	12,600	15,000
334	Maintenance Agreements	50,525	50,530	56,300
335	Maintenance and Repair Services - Buildings	64,235	82,870	60,000
336	Maintenance and Repair Services - Equipment	15,296	26,790	15,000
340	Medical and Dental Services	870,887	973,625	1,000,000
351	Rentals	2,035	1,800	1,800
355	Travel	7,639	10,000	10,000
410	Custodial Supplies	108,600	106,390	100,000
413	Drugs and Medical Supplies	89	10,000	50,000
422	Food Supplies	387,998	435,000	450,000
435	Office Supplies	9,512	11,195	12,000
441	Prisoners Clothing	49,648	14,930	15,000
451	Uniforms	20,068	30,000	52,000
524	In Service/Staff Development	2,580	5,650	10,000
599	Other Charges	14,137	15,000	15,000
710	Food Service Equipment	8,826	7,500	7,500
716	Law Enforcement Equipment	39,589	49,030	50,000
790	Other Equipment	43,523	10,000	10,000
	Total Jail	\$ 5,248,463	\$ 6,866,430	\$ 9,005,240

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
54220	<u>Workhouse</u>			
160	Guards	\$ 81,155	\$ 85,213	\$ 91,180
186	Longevity	1,725	1,875	2,025
201	Social Security	4,914	5,255	5,780
204	State Retirement	5,802	6,097	6,528
206	Life Insurance	50	51	53
207	Medical Insurance	22,808	23,760	24,390
212	Employer Medicare	1,149	1,205	1,353
	Total Workhouse	\$ 117,603	\$ 123,456	\$ 131,309
54250	<u>Work Release Program</u>			
105	Supervisor/Director	\$ 50,738	\$ 53,274	\$ 58,135
149	Laborers	53,582	56,261	60,202
161	Secretary(ies)	37,788	39,678	42,460
186	Longevity	6,300	6,600	6,825
189	Other Salaries and Wages	1,056	1,056	1,058
201	Social Security	8,594	9,726	10,460
204	State Retirement	10,462	10,981	11,810
206	Life Insurance	101	105	106
207	Medical Insurance	39,980	39,980	39,981
212	Employer Medicare	2,010	2,275	2,450
307	Communication	1,252	1,788	1,700
317	Data Processing Services	-	-	720
338	Maintenance and Repair Services - Vehicles	3,172	4,636	5,000
348	Postal Charges	13	60	80
349	Printing, Stationery, and Forms	797	798	800
399	Other Contracted Services	107,152	304,706	210,000
425	Gasoline	3,006	3,650	4,000
435	Office Supplies	608	822	1,000
463	Testing	-	50	-
499	Other Supplies and Materials	408	900	1,000
524	In Service/Staff Development	-	440	500
	Total Work Release Program	\$ 327,019	\$ 537,786	\$ 458,287
54310	<u>Fire Prevention and Control</u>			
316	Contributions (Volunteer Fire Departments)	\$ 300,000	\$ 300,000	\$ 300,000
	Total Fire Prevention and Control	\$ 300,000	\$ 300,000	\$ 300,000

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
54410	<u>Civil Defense</u>			
103	Assistant(s)	\$ 25,203	\$ 33,785	\$ 39,360
105	Supervisor/Director	57,212	60,073	64,280
106	Deputy(s)	-	2,400	2,400
169	Part-time Personnel	2,383	4,500	5,000
186	Longevity	900	975	1,050
201	Social Security	5,095	6,235	6,955
204	State Retirement	5,832	6,639	7,330
206	Life Insurance	46	51	55
207	Medical Insurance	19,228	19,131	16,805
212	Employer Medicare	1,192	1,470	1,630
307	Communication	672	672	700
317	Data Processing Services	-	-	576
322	Evaluation and Testing	39	87	200
338	Maintenance and Repair Services - Vehicles	1,758	4,269	4,300
348	Postal Charges	22	78	100
355	Travel	-	500	1,748
425	Gasoline	2,715	3,500	5,000
435	Office Supplies	1,709	1,977	2,000
451	Uniforms	684	870	850
506	Liability Insurance	2,312	-	-
599	Other Charges	5,583	3,465	4,000
708	Communication Equipment	536	2,000	3,328
	Total Civil Defense	\$ 133,121	\$ 152,677	\$ 167,667
54490	<u>Other Emergency Management</u>			
316	Contributions (E-911 Dispatchers)	\$ 291,821	\$ 259,880	\$ 259,880
316	Contributions - EMS (Ambulance Service)	\$ -	\$ 75,000	\$ 75,000
	Total Other Emergency Management	\$ 291,821	\$ 75,000	\$ 334,880
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, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
54610	<u>Medical Examiner</u>			
307	Communications	\$ 2,059	\$ 3,090	\$ 3,100
312	Contract with Private Agencies	138,073	140,000	150,000
317	Data Processing Services	-	-	1,440
341	Pauper Burials	-	2,000	10,000
399	Other Contracted Services	64,595	78,040	78,000
413	Drugs and Medical Supplies	1,547	2,200	2,500
435	Office Supplies	603	2,400	2,500
	Total County Coroner/Medical Examiner	\$ 206,877	\$ 227,730	\$ 247,540
54710	<u>Drug Court Expansion</u>			
121	Data Processing Personnel	\$ -	\$ 82,667	\$ 137,499
201	Social Security	-	5,125	8,527
204	State Retirement	-	5,787	9,628
206	Life Insurance	-	49	80
207	Medical Insurance	-	15,279	30,795
212	Employer Medicare	-	1,199	1,995
307	Communications	-	-	100
320	Dues and Memberships	-	360	360
349	Printing, Stationery and Forms	-	500	90
355	Travel	-	12,000	20,417
399	Other Contracted Services	-	13,280	114,232
435	Office Supplies	-	15,000	1,800
463	Testing	-	19,135	33,894
499	Other Supplies and Materials	-	2,000	1,350
524	In Service / Staff Development	-	1,000	5,670
	Total Drug Court Expansion	\$ -	\$ 173,381	\$ 366,437
54900	<u>Other Public Safety (Homeland Security Grants)</u>			
790	Other Equipment	\$ 31,699	\$ 24,000	\$ 24,000
	Total Other Public Safety	\$ 31,699	\$ 24,000	\$ 24,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
55000	Public Health and Welfare			
55100	Local Health Programs			
55110	Local Health Center			
162	Clerical Personnel	\$ 476,862	\$ 546,660	\$ 949,370
186	Longevity	8,625	9,225	9,600
187	Overtime Pay	-	-	-
201	Social Security	26,968	32,067	59,460
204	State Retirement	32,585	37,636	64,883
206	Life Insurance	311	332	470
207	Medical Insurance	198,858	203,938	295,000
212	Employer Medicare	6,307	7,500	13,905
307	Communication	1,345	1,345	3,000
309	Contracts with Government Agencies (Local Direct)	-	-	-
328	Janitorial Services	24,900	24,900	24,900
335	Maintenance and Supply Services -Buildings	777	6,322	8,000
347	Pest Control	540	540	700
351	Rentals (copiers)	136	-	300
355	Travel	3,590	5,194	8,300
399	Other Contracted Services	-	-	1,000
410	Custodial Supplies	391	1,050	1,500
435	Office Supplies	1,361	4,862	5,000
452	Utilities	19,781	20,946	25,000
499	Other Supplies and Materials	-	-	-
506	Liability Insurance	-	-	-
524	In Service/Staff Development	-	-	1,000
599	Other Charges	4,822	5,045	6,500
	Total Local Health Center	\$ 808,159	\$ 907,562	\$ 1,477,888

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
55120	<u>Rabies and Animal Control</u>			
105	Supervisor/Director	\$ 45,381	\$ 47,467	\$ 50,792
106	Deputy(ies)	35,651	37,129	39,730
169	Part-Time Personnel	416	-	-
186	Longevity	225	300	375
187	Overtime Pay	15,123	14,158	14,200
201	Social Security	5,887	6,065	6,518
204	State Retirement	6,747	6,935	7,360
206	Life Insurance	49	51	54
207	Medical Insurance	16,450	16,800	16,802
212	Employer Medicare	1,377	1,420	1,525
307	Communication	1,637	1,975	2,400
312	Contracts with Private Agencies	300,000	300,000	300,000
316	Contributions (Humane Society)	-	-	-
317	Data Processing Services	-	-	288
333	Licenses	-	-	250
334	Maintenance Agreements	-	-	-
336	Maintenance And Repair Services - Equipment	-	-	-
337	Maintenance And Repair Services - Office Equipment	-	-	-
338	Maintenance And Repair Services - Vehicles	1,950	6,000	2,500
349	Printing, Stationery And Forms	-	90	400
355	Travel	-	-	250
359	Disposal Fees	-	50	250
425	Gasoline	6,583	6,500	7,500
435	Office Supplies	-	85	400
450	Tires And Tubes	527	1,000	1,250
451	Uniforms	953	1,000	1,000
499	Other Supplies And Materials	1,062	2,250	3,000
524	In Service/Staff Development	-	-	525
719	Office Equipment	-	-	-
790	Other Equipment	-	-	-
	Total Rabies and Animal Control	\$ 440,018	\$ 449,275	\$ 457,369
55140	<u>Nursing Home</u>			
316	Contributions (ALPS)	\$ 7,000	\$ 7,000	\$ 7,000
	Total Nursing Home	\$ 7,000	\$ 7,000	\$ 7,000

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	BUDGET
		2023-2024	2024-2025	2025-2026
55170	<u>Alcohol and Drug Programs</u>			
316	Contributions (Helen Ross McNabb - New Hope)	\$ 6,000	\$ 6,200	\$ 6,400
	Total Alcohol and Drug Programs	\$ 6,000	\$ 6,200	\$ 6,400
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	\$ 10,000
	Total Aid to Dependent Children	\$ 10,000	\$ 10,000	\$ 10,000
55590	<u>Other Local Welfare Services</u>			
316	Contributions (YES- \$2,700 & Child Care Center - \$25k)	\$ 26,360	\$ 27,600	\$ 27,700
	Total Other Local Welfare Services	\$ 26,360	\$ 27,600	\$ 27,700
55710	<u>Sanitation Management</u>			
309	Contracts with Government Agencies (KMHB education & tire event	\$ 22,166	\$ 18,780	\$ 21,710
	Total Sanitation Management	\$ 22,166	\$ 18,780	\$ 21,710
55900	<u>Other Public Health and Welfare</u>			
309	Contracts with Government Agencies (Landfill Tire Grant)	\$ 64,757	\$ 88,336	\$ 95,000
	Total Other Public Health and Welfare	\$ 64,757	\$ 88,336	\$ 95,000
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	\$ 353,800	\$ 360,000	\$ 386,000
	Total Libraries	\$ 353,800	\$ 360,000	\$ 386,000

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
56700	<u>Parks and Fair Boards</u>			
105	Supervisor/Director	\$ 41,126	\$ 42,708	\$ 46,546
167	Maintenance Personnel	36,557	38,105	41,375
169	Part-time Personnel	38,835	38,735	42,800
186	Longevity	-	225	525
187	Overtime Pay	2,614	8,040	12,000
201	Social Security	5,027	6,490	8,885
204	State Retirement	5,621	6,235	7,034
206	Life Insurance	50	51	54
207	Medical Insurance	31,580	31,580	31,585
212	Employer Medicare	1,637	1,800	2,080
307	Communication	2,402	2,652	2,700
317	Data Processing Services	-	-	144
335	Maintenance and Repair Services - Buildings	-	-	2,500
336	Maintenance and Repair Services - Equipment	6,059	8,250	5,500
338	Maintenance and Repair Services - Vehicles	382	945	1,000
399	Other Contracted Services	688	-	-
410	Custodial Supplies	7,126	7,800	7,500
412	Diesel Fuel	1,905	2,000	4,500
415	Electricity	50,275	55,715	60,000
425	Gasoline	3,656	4,500	6,000
435	Office Supplies	190	200	200
451	Uniforms	1,040	1,180	1,200
454	Water and Sewer	39,301	40,900	41,500
499	Other Supplies and Materials	2,007	3,030	3,500
506	Liability Insurance	7,411	8,057	9,104
509	Refunds	100	300	500
513	Workers' Compensation Insurance	2,870	3,495	3,949
599	Other Charges	3,386	2,945	3,000
791	Other Construction	6,890	23,000	25,000
	Total Parks and Fair Boards	\$ 298,735	\$ 338,938	\$ 370,682
56900	<u>Other Social, Cultural, and Recreational</u>			
309	Contracts with Government Agencies	\$ -	\$ -	\$ -
316	Contributions	356,000	411,000	271,000
	Total Other Social, Cultural, and Recreational	\$ 356,000	\$ 411,000	\$ 271,000

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
57000	<u>Agriculture and Natural Resources</u>			
57100	Agriculture Extension Service			
140	Salary Supplements	\$ 191,641	\$ 197,391	\$ 215,539
307	Communication	5	75	100
355	Travel	912	1,300	4,000
435	Office Supplies	-	2,000	12,905
	Total Agriculture Extension Service	\$ 192,558	\$ 200,766	\$ 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)	\$ 26,400	\$ 33,445	\$ 35,785
161	Secretary(ies)	27,734	27,960	29,915
186	Longevity	1,800	1,875	1,950
201	Social Security	3,241	3,925	4,195
204	State Retirement	3,915	4,435	4,740
206	Life Insurance	46	55	55
207	Medical Insurance	15,989	15,990	15,990
212	Employer Medicare	758	920	984
	Total Soil Conservation	\$ 79,883	\$ 88,605	\$ 93,614
57800	<u>Storm Water Management</u>			
106	Deputy(ies)	\$ 37,000	\$ 35,095	\$ 41,732
186	Longevity	-	225	-
201	Social Security	2,071	2,105	2,590
204	State Retirement	2,590	2,460	2,924
206	Life Insurance	25	25	28
207	Medical Insurance	15,322	10,165	8,400
212	Employer Medicare	484	500	610
309	Contracts with Government Agencies	3,460	3,460	3,460
310	Contracts with Other Public Agencies	4,500	4,500	4,500
321	Engineering Services	7,950	12,515	10,000
355	Travel	78	1,000	2,000
399	Other Contracted Services	1,351	1,350	15,000
425	Gasoline	-	-	1,500
429	Instructional Supplies and Materials	1,706	3,000	2,000
	Total Storm Water Management	\$ 76,537	\$ 76,400	\$ 94,744

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	BUDGET
				2025-2026
58000	<u>Other Operations</u>			
58110	<u>Tourism</u>			
316	Contributions (Chamber of Commerce)	22,500	22,500	\$ 22,500
399	Other Contracted Services	54,093	65,000	55,000
	Total Tourism	\$ 76,593	\$ 87,500	\$ 77,500
58120	<u>Industrial Development</u>			
316	Contributions (Economic Development)	\$ 91,000	\$ 91,000	\$ 91,000
364	Contracts for Development Costs (TIF)	507,469	606,694	607,000
399	Other Contracted Services	-		
	Total Industrial Development	\$ 598,469	\$ 697,694	\$ 698,000
58190	<u>Other Economic and Community Development</u>			
421	Food Preparation Supplies	\$ 4,006.00	\$ -	\$ -
	Total Other Economic and Community Development	\$ 4,006.00	\$ -	\$ -
58300	<u>Veterans' Service</u>			
101	County Official/Administrative Officer	\$ 28,957	\$ 30,406	\$ 32,535
186	Longevity	300	375	450
201	Social Security	1,814	1,910	2,046
204	State Retirement	2,048	2,155	2,310
206	Life Insurance	25	26	30
212	Employer Medicare	424	447	480
307	Communication	4	-	120
317	Data Processing Services	-	-	144
334	Maintenance Agreements	449	450	500
348	Postal Charges	151	175	300
349	Printing, Stationery and Forms	-	75	250
355	Travel	59	700	1,450
435	Office Supplies	259	490	500
719	Office Equipment	-	200	340
	Total Veterans' Service	\$ 34,490	\$ 37,409	\$ 41,455

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	BUDGET 2025-2026
58600	<u>Employee Benefits</u>			
202	Handling Charges & Administrative Costs	\$ 1,028	\$ 1,100	\$ 1,200
210	Unemployment Compensation	1,100	1,000	10,000
299	Other Fringe Benefits	1,200	900	2,850
312	Contracts with Private Agencies	4,851	4,851	5,000
399	Other Contracted Services	-	-	500
506	Liability Insurance	495,869	546,640	860,919
513	Workers' Compensation Insurance	132,275	161,015	176,375
515	Liability Claims	-	-	35,000
517	Surcharge	-	-	-
	Total Employee Benefits	\$ 636,323	\$ 715,506	\$ 1,091,844
58900	<u>Miscellaneous</u>			
310	Contracts with Other Public Agencies	\$ 15,760	\$ 15,760	\$ 16,300
399	Other Contracted Services	15,288	8,000	10,000
510	Trustee's Commission	349,355	360,000	360,000
	Total Miscellaneous	\$ 380,403	\$ 383,760	\$ 386,300
70000	<u>Education</u>			
73300	<u>Community Services</u>			
316	Contributions (Books from Birth \$5,000)	\$ 5,000	\$ 5,000	\$ 5,000
	Total Community Services	\$ 5,000	\$ 5,000	\$ 5,000

Hamblen County, Tennessee**General Fund (#101)****Statement of Proposed Operations****For the Fiscal Year Ending June 30, 2026**

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
90000	<u>Capital Projects</u>			
91110	<u>General Administration Projects</u>			
701	Administration Equipment	\$ 7,048	\$ -	\$ -
707	Building Improvements	6,732	50,000	32,000
708	Communication Equipment	-	-	-
709	Data Processing Equipment	59,783	-	-
712	Heating and Air Conditioning Equipment	75,092	12,400	40,000
715	Land	-	-	-
718	Motor Vehicles	105,000	36,190	40,000
731	Voting Machines	-	-	-
734	Disabilities Act Improvements	-	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay	-	-	230,000
	Total General Administration Projects	\$ 253,655	\$ 98,590	\$ 342,000
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	72,580	-	-
709	Data Processing Equipment	-	-	-
715	Land	-	-	-
716	Law Enforcement Equipment	162,500	-	-
718	Motor Vehicles	913,590	172,695	114,000
791	Other Construction	24,500	-	-
	Total Public Safety Projects	\$ 1,173,170	\$ 172,695	\$ 114,000
91140	<u>Public Health and Welfare Projects</u>			
304	Architects	\$ 178,280	\$ 325,000	\$ -
707	Building Improvements	-	800,000	-
718	Motor Vehicles	-	-	-
732	Building Purchases	-	-	-
735	Health Equipment (Covid related equipment)	-	-	-
790	Other Equipment	-	-	-
	Total Public Health and Welfare Projects	\$ 178,280	\$ 1,125,000	\$ -

Hamblen County, Tennessee

General Fund (#101)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
91150	<u>Social, Cultural, and Recreation Projects</u>			
717	Maintenance Equipment	\$ 9,000	\$ -	\$ -
718	Motor Vehicles	-	-	30,000
791	Other Construction	20,663	-	-
	Total Public Health and Welfare Projects	\$ 29,663	\$ -	\$ 30,000
91190	<u>Other General Government Projects</u>			
399	Other Contracted Services	\$ -	\$ -	\$ 85,000
715	Land	-	-	-
		\$ -	\$ -	\$ 85,000
	Total Estimated Expenditures	\$ 26,729,572	\$ 30,531,033	\$ 35,081,506
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	\$ -	\$ 166,024	\$ 600,000
	Total Estimated Expenditures and Other Uses	\$ 26,729,572	\$ 30,697,057	\$ 35,681,506
	Excess of Estimated Revenue and Other Sources			
	Over (Under) Estimated Expenditures and Other Uses	\$ 2,892,787	\$ (120,992)	\$ (1,246,000)
	Estimated Beginning Fund Balance - July 1	\$ 13,103,092	\$ 15,995,879	\$ 15,874,887
	Estimated Ending Fund Balance - June 30	\$ 15,995,879	\$ 15,874,887	\$ 14,628,887



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, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	BUDGET 2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 1,310,767	\$ 1,307,103	\$ 1,500,000
40120	Trustee's Collections - Prior Year	27,732	24,919	20,000
40125	Trustee's Collections - Bankruptcy	1,181	724	700
40130	Circuit/Clerk and Mater Collections - Prior Years	11,679	3,884	3,000
40140	Interest and Penalty	9,632	13,045	12,000
40161	Payments in-Lieu-of Taxes - T.V.A.	-	-	-
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,399,682	1,995,419	1,950,000
40300	<u>Statutory Local Taxes</u>			
40330	Wholesale Beer Tax	154,700	118,600	118,600
	Total Local Taxes	\$ 2,915,373	\$ 3,463,694	\$ 3,604,300
41000	<u>Licenses and Permits</u>			
41500	<u>Permits</u>			
41510	Beer Permits	\$ 2,138	\$ 1,882	\$ 1,880
	Total Licenses and Permits	\$ 2,138	\$ 1,882	\$ 1,880
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income			\$ 500,000
44130	Sale of Materials and Supplies	15,650	13,801	10,000
44170	Miscellaneous Refunds	397	100	-
44180	Expenditure Credits	276	-	-
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	-	-	-
	Total Other Local Revenues	\$ 16,323	\$ 13,901	\$ 510,000

Hamblen County, Tennessee
Solid Waste/Sanitation Fund (#116)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	BUDGET 2025-2026
46000	<u>State of Tennessee</u>			
46100	<u>Other State Revenues</u>			
46830	Beer Tax	\$ 18,498	\$ 18,054	\$ 18,000
	Total State of Tennessee	\$ 18,498	\$ 18,054	\$ 18,000
	Total Estimated Revenues	\$ 2,952,332	\$ 3,497,531	\$ 4,134,180
49000	<u>Other Sources</u>			
49700	Insurance Recovery	\$ -	\$ -	\$ -
49800	Transfers In	-	-	-
	Total Other Sources	\$ -	\$ -	\$ -
	Total Estimated Revenues and Other Sources	\$ 2,952,332	\$ 3,497,531	\$ 4,134,180

Hamblen County, Tennessee

Solid Waste/Sanitation Fund (#116)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

		ESTIMATED	PROPOSED
ACCOUNT		RESULTS	BUDGET
NUMBER	DESCRIPTION	2023-2024	2025-2026

Solid Waste/Sanitation Fund (Cont.)

ESTIMATED EXPENDITURES

55000 Public Health and Welfare

55710 Sanitation Management

105	Supervisor/Director	\$ 67,980	\$ 71,379	\$ 76,380
141	Foreman	-	-	-
142	Mechanic(s)	36,036	37,838	40,490
144	Equipment Operators - Heavy	212,731	207,482	274,420
147	Truck Drivers	307,296	304,731	329,260
149	Laborers	266,049	290,750	325,860
186	Longevity	14,850	16,650	17,625
187	Overtime Pay	4,193	12,570	18,000
201	Social Security	52,664	55,555	67,090
202	Handling Charges & Administrative Costs	-	-	-
204	State Retirement	63,639	66,003	75,750
206	Life Insurance	589	572	650
207	Medical Insurance	289,417	286,285	300,700
210	Unemployment Compensation	-	500	1,500
212	Employer Medicare	12,317	12,981	15,695
299	Other Fringe Benefits	300	-	500
302	Advertising	15,472	4,280	6,000
307	Communications	-	-	720
312	Contracts with Private Agencies	-	2,000	7,000
336	Maintenance and Repair Services - Equipment	216,981	252,565	300,000
353	Towing Services	2,300	6,000	7,500
359	Disposal Fees	1,115,545	1,193,490	1,500,000
399	Other Contracted Services	-	-	8,000
412	Diesel Fuel	178,723	233,415	250,000
415	Electricity	-	-	22,500
425	Gasoline	5,247	9,500	11,000

Hamblen County, Tennessee

Solid Waste/Sanitation Fund (#116)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
433	Lubricants	16,274	14,000	14,000
435	Office Supplies	567	600	1,500
442	Propane	-	-	10,850
446	Small Tools	300	3,000	5,000
450	Tires and Tubes	39,564	60,000	63,000
451	Uniforms	11,250	11,470	14,000
454	Water and Sewer	-	-	1,250
499	Other Supplies and Materials	14,049	15,240	18,000
506	Liability Insurance	41,589	45,785	51,737
510	Trustee's Commission	42,670	48,360	50,000
513	Workers' Compensation Insurance	50,153	61,050	68,987
515	Liability Claims	-	500	1,500
707	Building Improvements	-	4,960	8,500
712	Heating and Air Conditioning Equipment	-	10,000	8,000
715	Land	-	-	-
718	Motor Vehicles	-	890,299	470,000
733	Solid Waste Equipment	22,190	64,058	80,000
Total Sanitation Management		\$ 3,100,935	\$ 4,293,868	\$ 4,522,964
99000	<u>Estimated Other Uses</u>			
99100	Transfers Out			
590	Transfers to Other Funds	\$ -	\$ -	\$ -
Total Transfers to Other Funds		\$ -	\$ -	\$ -
Total Estimated Expenditures		\$ 3,100,935	\$ 4,293,868	\$ 4,522,964
Excess of Estimated Revenues and Other Sources				
Over (Under) Estimated Expenditures		\$ (148,603)	\$ (796,337)	\$ (388,784)
Estimated Beginning Fund Balance - July 1		\$ 2,816,254	\$ 2,667,651	\$ 1,871,314
Estimated Ending Fund Balance - June 30		\$ 2,667,651	\$ 1,871,314	\$ 1,482,530



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, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
<u>ESTIMATED REVENUES</u>				
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42140	Drug Control Fines	\$ 1,801	\$ 2,035	\$ 1,800
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	7,575	7,565	7,500
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	28,579	10,000	10,000
	Total Fines, Forfeitures, and Penalties	\$ 37,955	\$ 19,600	\$ 19,300
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 15,629	\$ 14,815	\$ 10,000
44170	Miscellaneous Refunds	-	-	-
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	-	-	-
44560	Damages Recovered from Individuals	5,794	3,285	-
	Total Other Local Revenues	\$ 21,423	\$ 18,100	\$ 10,000
46800	<u>Other State Revenues</u>			
46980	Other State Grants	\$ 569	\$ -	\$ -
	Total State of Tennessee	\$ 569	\$ -	\$ -
47000	<u>Federal Government</u>			
47600	<u>Direct Federal Revenue</u>			
47700	Asset Forfeiture Funds	\$ -	\$ -	\$ -
	Total Federal Government	\$ -	\$ -	\$ -

Hamblen County, Tennessee

Drug Control Fund (#122)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2024-2025	2025-2026	
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	\$ 500	\$ -	\$ -
	Total Other	\$ 500	\$ -	\$ -
	Total Estimated Revenues	\$ 60,447	\$ 37,700	\$ 29,300
49000	<u>Other Sources (non-revenue)</u>			
49700	Insurance Recovery	\$ 27,934	\$ -	\$ -
		\$ 27,934	\$ -	\$ -
	Total Estimated Revenues and Other Sources	\$ 88,381	\$ 37,700	\$ 29,300

Hamblen County, Tennessee

Drug Control Fund (#122)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS 2024-2025	BUDGET 2025-2026
<u>ESTIMATED EXPENDITURES</u>				
54000	<u>Public Safety</u>			
54150	<u>Drug Enforcement</u>			
140	Salary Supplement	\$ 4,500	\$ 6,000	\$ 7,500
201	Social Security	279	372	465
204	State Retirement	472	630	942
212	Employer Medicare	65	87	109
319	Confidential Drug Enforcement Payments	20,000	10,000	30,000
320	Dues and Memberships	-	575	2,305
351	Rentals	5,715	6,710	5,780
355	Travel	2,008	11,700	16,000
357	Veterinary Services	165	1,290	2,500
399	Other Contracted Services	96	96	100
401	Animal Food and Supplies	965	1,275	1,500
415	Electricity	1,094	1,160	1,500
431	Law Enforcement Supplies	3,080	3,890	8,080
510	Trustee's Commission	381	195	1,300
524	In-Service/Staff Development	700	3,710	4,000
716	Law Enforcement Equipment	1,762	12,865	15,000
718	Motor Vehicles	46,423	-	-
791	Other Construction	-	-	-
Total Drug Enforcement		\$ 87,705	\$ 60,555	\$ 97,081
Total Estimated Expenditures		\$ 87,705	\$ 60,555	\$ 97,081
Excess of Estimated Revenue Over (Under) Estimated Expenditures		\$ 676	\$ (22,855)	\$ (67,781)
Estimated Beginning Fund Balance - July 1		\$ 335,434	\$ 336,110	\$ 313,255
Estimated Ending Fund Balance - June 30		\$ 336,110	\$ 313,255	\$ 245,474



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, 2026

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2023-2024	2024-2025	2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	\$ 649,000	\$ 200,000	\$ 200,000
40280	Mineral Severance Tax	77,926	71,638	70,000
	Total Local Taxes	\$ 726,926	\$ 271,638	\$ 270,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ -	\$ 250,000	\$ 75,000
44130	Sale of Materials and Supplies	-	-	-
44145	Sale of Recycled Materials			-
44170	Miscellaneous Refunds	1,771	5,880	-
44180	Expenditure Credits	17	-	-
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	286	540	-
44560	Damages Recovered from Individuals	-	-	-
	Total Other Local Revenues	\$ 2,074	\$ 256,420	\$ 75,000
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grants</u>			
46420	State Aid Program	\$ 1,562,192	\$ -	\$ -
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	2,383,998	2,441,846	2,375,000
46925	Hybrid/Electric Vehicle Registration Fee	9,648	25,623	20,000
46930	Petroleum Special Tax	42,736	42,735	42,736
46980	Other State Grants			-
	Total State of Tennessee	\$ 4,198,574	\$ 2,710,204	\$ 2,637,736

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2023-2024	2024-2025	2025-2026
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	\$ 4,927,574	\$ 3,238,262	\$ 2,982,736
49000	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ -	\$ -	\$ -
49800	Transfers In	-	-	-
	Total Estimated Revenues and Other Sources	\$ 4,927,574	\$ 3,238,262	\$ 2,982,736

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2023-2024	2024-2025	2025-2026
<u>ESTIMATED EXPENDITURES</u>				
60000	<u>Highways</u>			
61000	<u>Administration</u>			
101	County Official/Administrative Officer	\$ 112,246	\$ 117,858	\$ 121,394
103	Assistant(s)	44,950	46,663	50,827
119	Accountants/Bookkeepers	44,524	46,751	50,025
186	Longevity	2,475	600	675
187	Overtime Pay	-	-	-
191	Board and Committee Members Fees	22,175	23,125	22,800
201	Social Security	13,677	14,458	15,240
204	State Retirement	11,520	15,953	16,450
206	Life Insurance	72	58	80
207	Medical Insurance	31,456	16,100	16,800
212	Employer Medicare	3,199	3,382	3,565
302	Advertising	1,520	1,500	1,500
307	Communication	3,106	3,249	12,280
317	Data Processing Services	-	-	3,508
320	Dues and Memberships	3,609	3,610	4,500
331	Legal Services	1,098	1,945	3,500
348	Postal Charges	204	300	400
355	Travel	-	398	3,000
399	Other Contracted Services	-	800	2,500
415	Electricity	37,651	39,316	22,500
435	Office Supplies	2,299	2,486	4,000
442	Propane Gas	18,012	18,877	10,850
454	Water and Sewer	1,337	1,430	1,250
506	Liability Insurance	48,255	52,456	59,275
508	Premiums on Corporate Surety Bonds	-	-	-
510	Trustee's Commission	33,651	30,500	33,000
511	Vehicle and Equipment Insurance	31,187	33,902	38,309
530	Fines, Assessments, and Penalties	-	-	-
599	Other Charges	17,407	19,730	21,000
Total Administration		\$ 485,630	\$ 495,447	\$ 519,229

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2023-2024	2024-2025	2025-2026
62000	<u>Highway and Bridge Maintenance</u>			
105	Supervisor/Director	\$ 60,845	\$ 61,492	\$ 68,365
141	Foremen	-	-	-
143	Equipment Operators	321,427	273,583	340,540
147	Truck Drivers	380,774	408,602	439,860
149	Laborers	172,386	192,623	231,500
169	Part-Time Personnel	1,440	-	-
186	Longevity	18,900	20,325	15,900
187	Overtime Pay	41,755	37,935	40,000
189	Other Salaries and Wages	-	-	-
201	Social Security	57,926	59,238	70,445
204	State Retirement	69,413	68,887	79,535
206	Life Insurance	569	530	626
207	Medical Insurance	314,013	300,173	348,205
212	Employer Medicare	13,540	13,854	16,480
312	Contracts with Private Agencies	67,066	76,565	105,000
351	Rentals	-	2,330	8,000
403	Asphalt - Cold Mix	-	1,989	2,000
404	Asphalt - Hot Mix	194,386	-	-
408	Concrete	756	2,500	4,000
409	Crushed Stone	58,321	-	-
426	General Construction Materials	2,374	5,375	8,000
436	Other Road Supplies	-	-	-
440	Pipe - Metal	10,628	20,000	24,000
443	Road Signs	5,065	11,507	13,000
444	Salt	64,354	25,000	70,000
446	Small Tools	-	-	-
451	Uniforms	12,607	11,800	13,000
467	Fencing	16,641	43,000	43,000
599	Other Charges	-	-	-
Total Highway and Bridge Maintenance		\$ 1,885,186	\$ 1,637,308	\$ 1,941,456

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2023-2024	2024-2025	2025-2026
63100	<u>Operation and Maintenance of Equipment</u>			
105	Supervisor/Director	\$ 56,477	\$ 59,302	\$ 63,455
142	Mechanic(s)	45,819	40,104	54,108
186	Longevity	1,050	1,200	900
187	Overtime Pay	1,695	4,350	5,000
201	Social Security	5,873	6,183	7,658
204	State Retirement	7,353	7,347	8,650
206	Life Insurance	50	47	52
207	Medical Insurance	37,173	32,345	37,175
212	Employer Medicare	1,373	1,446	1,795
335	Maintenance and Repair Services - Building	-	-	-
412	Diesel Fuel	69,005	64,445	100,000
416	Equipment Parts - Heavy	155,808	177,505	230,000
424	Garage Supplies	5,224	9,000	10,000
425	Gasoline	31,053	32,000	40,000
433	Lubricants	11,418	17,000	17,000
446	Small Tools	2,236	3,000	5,000
450	Tires and Tubes	52,503	64,005	70,000
499	Other Supplies and Materials	3,012	6,965	7,000
Total Operation and Maintenance of Equipment		\$ 487,122	\$ 526,244	\$ 657,793
66000	<u>Employee Benefits</u>			
202	Handling Charges and Administrative Costs	\$ -	\$ 100	\$ 225
207	Medical Insurance			-
210	Unemployment Compensation	-	-	1,000
299	Other Fringe Benefits	305	250	500
332	Legal Notices, Recording, and Court Costs	-	-	-
340	Medical and Dental Services	-	-	-
513	Workers' Compensation Insurance	16,870	20,536	23,206
515	Liability Claims	400	750	1,000
Total Employee Benefits		\$ 17,575	\$ 21,636	\$ 25,931

Hamblen County, Tennessee

Highway/Public Works Fund (#131)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		Actual	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2023-2024	2024-2025	2025-2026
68000	<u>Capital Outlay</u>			
705	Bridge Construction	\$ -	\$ 5,000	\$ 10,000
707	Building Improvements	-	4,000	8,500
711	Furniture and Fixtures	-	955	1,000
712	Heating and Air Conditioning Equipment	-	-	8,000
713	Highway Construction			-
714	Highway Equipment	-	-	-
718	Motor Vehicles	157,892	-	-
719	Office Equipment	-	1,000	2,000
726	State Aid Projects	1,512,280	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay			-
Total Capital Outlay		\$ 1,670,172	\$ 10,955	\$ 29,500
Total Estimated Expenditures		\$ 4,545,685	\$ 2,691,590	\$ 3,173,908
99000	<u>Estimated Other Uses</u>			
99100	Transfers Out			
590	Transfers to Other Funds (Self-Insurance Fund)	\$ -	\$ -	\$ -
Total Estimated Expenditures and Other Uses		\$ 4,545,685	\$ 2,691,590	\$ 3,173,908
Excess of Estimated Revenue and Other Sources				
Over (Under) Estimated Expenditures and Other Uses		\$ 381,889	\$ 546,672	\$ (191,172)
Estimated Beginning Fund Balance - July 1		\$ 237,566	\$ 619,455	\$ 1,166,127
Estimated Ending Fund Balance - June 30		\$ 619,455	\$ 1,166,127	\$ 974,955



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, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 8,758,181	\$ 7,776,000	\$ 8,376,000
40120	Trustee's Collections - Prior Year	272,655	232,475	220,000
40125	Trustee's Collections - Bankruptcy	4,295	3,035	-
40130	Circuit/Clerk and Master Collections - Prior Years	74,582	62,547	45,000
40140	Interest and Penalty	65,361	58,882	60,000
40150	Pick-up Taxes	-	-	-
40161	Payments in-Lieu-of Taxes - T.V.A.	784	697	784
40162	Payments in-Lieu-of Taxes - Local Utilities	129,459	106,636	108,000
40163	Payments in-Lieu-of Taxes - Other	46,683	38,167	41,000
40200	<u>County Local Option Sales Tax</u>			
40210	Local Option Sales Tax	21,557,321	21,827,308	18,890,308
40275	Mixed Drink Tax	102,722	99,218	80,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	137,197	222,195	135,000
	Total Local Taxes	<u>\$ 31,149,240</u>	<u>\$ 30,427,160</u>	<u>\$ 27,956,092</u>
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43511	Tuition - Regular Day Students	\$ 269,200	\$ 169,627	\$ 207,000
43517	Tuition - Other	332,888	325,000	255,000
43542	Contract for Instructional Services	34,821	34,821	-
43570	Receipts from Individual Schools	302,463	352,219	185,000
	<u>Other Charges for Services</u>			
43990	Other Charges for Services	105,726	113,000	160,000
	Total Charges for Current Services	<u>\$ 1,045,098</u>	<u>\$ 994,667</u>	<u>\$ 807,000</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 130,143	\$ -	\$ -
44120	Lease/Rentals	1,297	2,250	-
44130	Sale of Materials and Supplies	1,822	2,040	-
44146	Refund of Telecommunication and Internet Fees (E-Rate)	-	-	-
44170	Miscellaneous Refunds	53,791	100,424	-
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	19,117	-	3,000
44540	Sale of Property	1,896	-	-
44560	Damages Recovered from Individuals	14,140	1,029	500
44570	Contributions and Gifts	508,966	507,237	225,686
44990	<u>Other Local Revenue</u>			
44990	Other Local Revenue	1,279	1,652	2,000
	Total Other Local Revenues	<u>\$ 732,451</u>	<u>\$ 614,632</u>	<u>\$ 231,186</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46175	On-Behalf Contributions for OPEB	\$ 589,691	\$ -	\$ -
46500	<u>State Education Funds</u>			
46510	TISA	73,727,829	77,322,369	78,823,304
46513	TISA - On Behalf Payments	165,705	165,705	-
46515	Early Childhood Education	820,254	1,038,364	1,059,891
46590	Other State Education Funds	1,456,873	828,101	1,866,400
46610	Career Ladder Program	72,964	70,628	187,493
46790	Other Voacational	557,251	663,460	-
46800	<u>Other State Revenues</u>			
46850	Mixed Drink Tax	-	-	-
46980	Other State Grants	282,765	286,920	30,000
46981	Safe Schools	52,952	-	-
46990	Other State Revenues	311,099	160,354	-
	Total State of Tennessee	<u>\$ 78,037,383</u>	<u>\$ 80,535,901</u>	<u>\$ 81,967,088</u>
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	563,844	235,994	103,325
	Total Federal Government	<u>\$ 563,844</u>	<u>\$ 235,994</u>	<u>\$ 103,325</u>
	Total Estimated Revenues	<u>\$ 111,528,016</u>	<u>\$ 112,808,354</u>	<u>\$ 111,064,691</u>
49000	<u>Other Sources</u>			
49700	Insurance Recovery	\$ 25,949	\$ 920,295	\$ 10,000
49800	Transfers In	509,962	591,816	490,000
	Total Other Sources	<u>\$ 535,911</u>	<u>\$ 1,512,111</u>	<u>\$ 500,000</u>
	Total Estimated Revenues and Other Sources	<u>\$ 112,063,927</u>	<u>\$ 114,320,465</u>	<u>\$ 111,564,691</u>

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account		Actual	Estimated	Proposed
No.	Description	2023-2024	2024-2025	2025-2026
<u>ESTIMATED EXPENDITURES</u>				
71000	<u>Instruction</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	32,780,657	35,321,675	36,494,844
117	Career Ladder Program	54,112	49,088	120,000
140	Salary Supplements	688,863	649,893	644,558
163	Educational Assistants	1,754,604	1,702,213	1,539,311
188	Bonus Payments	-	-	1,357,500
189	Other Salaries and Wages	193,063	16,480	16,480
195	Certified Substitute Teachers	623,412	573,020	745,388
198	Non-Certified Substitute Teachers	23,550	37,300	60,790
201	Social Security	2,090,030	2,243,129	2,534,151
204	State Retirement	2,370,271	2,613,815	2,936,464
206	Life Insurance	30,236	30,946	31,919
207	Medical Insurance	5,692,764	6,170,339	6,638,671
210	Unemployment Compensation	9,571	7,644	12,020
212	Employer Medicare	501,690	541,033	573,580
217	Retirement - Hybrid Stabilization	142,091	161,773	185,732
299	Other Fringe Benefits	710,829	808,847	805,600
399	Other Contracted Services	102,843	133,660	104,985
429	Instructional Supplies and Materials	510,254	402,334	410,571
430	Electronic Textbooks	96,344	401,754	250,000
449	Textbooks	804,666	422,394	590,321
499	Other Supplies and Materials	52,762	128,646	70,192
595	TISA On-Behalf Payments	132,005	132,005	-
599	Other Charges	161,254	104,000	104,650
722	Regular Instruction Equipment	2,529,283	3,055,473	2,276,995
	Total Regular Instruction Program	\$ 52,055,154	\$ 55,707,460	\$ 58,504,722

HAMBLETON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
71200	<u>Special Education Program</u>			
116	Teachers	\$ 4,049,694	\$ 4,406,576	\$ 4,825,748
117	Career Ladder Program	3,000	3,000	10,000
127	Career Ladder Extended Contracts	-	-	-
163	Educational Assistants	869,065	981,634	1,407,448
171	Speech Pathologist	532,758	629,777	634,666
188	Bonus Payments	0	0	269,000
195	Certified Substitute Teachers	69,925	64,010	76,482
198	Non-Certified Substitute Teachers	21,950	19,355	24,290
201	Social Security	324,449	361,122	449,169
204	State Retirement	370,639	413,789	486,752
206	Life Insurance	5,410	5,761	6,783
207	Medical Insurance	989,212	1,141,626	1,395,607
210	Unemployment Compensation	1,350	1,412	2,234
212	Employer Medicare	76,319	84,918	105,048
217	Retirement - Hybrid Stabilization	16,494	18,764	21,113
429	Instructional Supplies and Materials	32,407	39,105	47,090
499	Other Supplies and Materials	19,443	-	-
595	TISA On-Behalf Payments	33,699	33,699	-
725	Special Education Equipment	41,715	16,586	39,975
	Total Special Education Program	\$ 7,457,529	\$ 8,221,136	\$ 9,801,404
71300	<u>Vocational Education Program</u>			
116	Teachers	3,348,236	3,500,268	3,608,751
117	Career Ladder Program	3,935	3,500	10,000
188	Bonus Payments	-	-	114,000
189	Other Salaries and Wages	26,080	4,100	-
195	Certified Substitute Teachers	75,448	73,263	69,372
198	Non-Certified Substitute Teachers	-	-	2,870
201	Social Security	197,144	212,082	235,818
204	State Retirement	224,593	244,408	274,674
206	Life Insurance	2,653	2,783	2,907
207	Medical Insurance	506,197	585,087	603,173
210	Unemployment Compensation	591	634	985
212	Employer Medicare	48,021	50,585	54,930
217	Retirement - Hybrid Stabilization	12,233	13,360	17,654
429	Instructional Supplies and Materials	59,799	66,256	55,000
499	Other Supplies and Materials	91,613	28,789	18,000
599	Other Charges	-	-	-
730	Vocational Instruction Equipment	21,872	69,017	11,262
	Total Vocational Education Program	\$ 4,618,415	\$ 4,854,131	\$ 5,079,395
71400	<u>Student Body Education Program</u>			
399	Other Contracted Services	\$ 31,520	\$ 43,868	\$ 38,000
499	Other Supplies and Materials	77,068	88,655	85,000
599	Other Charges	54,168	65,000	65,000
	Total Student Body Education Program	\$ 162,756	\$ 197,523	\$ 188,000

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
188	Bonus Payments	\$ -	\$ -	\$ -
189	Other Salaries and Wages	5,500	-	-
201	Social Security	341	-	-
204	State Retirement	375	-	-
212	Employer Medicare	80	-	-
355	Travel	3,950	4,340	4,789
	Total Attendance	\$ 10,246	\$ 4,340	\$ 4,789
72120	<u>Health Services</u>			
105	Supervisor/Director	62,726	65,087	67,858
131	Medical Personnel	696,772	715,012	729,550
188	Bonus Payments	-	-	27,000
189	Other Salaries and Wages	32,505	23,742	39,981
201	Social Security	46,913	47,846	53,593
204	State Retirement	53,709	59,114	71,620
206	Life Insurance	1,075	1,086	1,173
207	Medical Insurance	195,918	219,825	258,030
210	Unemployment Compensation	263	274	440
212	Employer Medicare	10,981	11,190	15,535
217	Retirement - Hybrid Stabilization	4,913	5,565	6,710
355	Travel	1,886	2,247	10,402
413	Drugs and Medical Supplies	4,869	3,308	6,500
499	Other Supplies and Materials	2,687	3,519	3,272
524	In-Service/Staff Development	-	375	1,100
	Total Health Services	\$ 1,115,217	\$ 1,158,190	\$ 1,292,764
72130	<u>Other Student Support</u>			
105	Supervisor/Director	\$ -	\$ -	\$ -
117	Career Ladder Program	500	500	2,000
123	Guidance Personnel	1,538,352	1,611,944	1,687,246
170	School Resource Officer	-	115,452	122,520
188	Bonus Payments	-	-	56,000
189	Other Salaries & Wages	11,702	108,602	126,056
201	Social Security	86,131	105,532	123,525
204	State Retirement	100,255	121,206	137,229
206	Life Insurance	1,201	1,377	1,479
207	Medical Insurance	229,111	287,728	307,178
210	Unemployment Compensation	290	350	750
212	Employer Medicare	21,223	25,606	28,889
217	Retirement - Hybrid Stabilization	3,298	4,597	6,674
309	Contracts With Government Agencies	800,000	800,000	-
322	Evaluation and Testing	162,161	204,499	204,500
	Total Other Student Support	\$ 2,954,224	\$ 3,387,393	\$ 2,804,046

HAMBLETON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	250,416	352,135	358,435
129	Librarians	1,216,531	1,269,764	1,325,123
161	Secretary(ies)	169,777	180,802	178,700
188	Bonus Payments	-	-	76,400
189	Other Salaries and Wages	278,522	352,563	329,883
196	In-Service Training	45,386	56,400	56,400
201	Social Security	112,631	126,626	144,086
204	State Retirement	121,565	132,521	136,052
206	Life Insurance	1,415	1,518	1,609
207	Medical Insurance	278,549	318,393	323,046
210	Unemployment Compensation	369	373	650
212	Employer Medicare	27,247	30,793	33,699
217	Retirement - Hybrid Stabilization	2,233	2,279	2,397
355	Travel	53,671	37,066	66,535
399	Other Contracted Services	-	26,802	53,000
432	Library Books/Media	24,776	24,905	26,736
499	Other Supplies and Materials	26,689	39,558	46,119
524	In Service/Staff Development	188,049	205,610	236,200
599	Other Charges	78,666	78,567	68,650
790	Other Equipment	260,925	255,233	-
	Total Regular Instruction Program	\$ 3,137,417	\$ 3,491,911	\$ 3,463,720
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 70,035	\$ 72,975	\$ 76,432
124	School Psychologists	291,526	161,003	317,243
131	Medical Personnel	56,398	59,013	61,792
161	Secretary(ies)	80,045	171,470	118,356
162	Clerical Personnel	29,319	31,169	32,105
188	Bonus Payments	0	0	17,600
189	Other Salaries and Wages	126,585	131,401	137,364
201	Social Security	36,614	34,679	47,177
204	State Retirement	42,092	40,299	55,668
206	Life Insurance	490	477	602
207	Medical Insurance	94,031	100,397	126,532
210	Unemployment Compensation	125	130	210
212	Employer Medicare	9,337	9,047	11,035
217	Retirement - Hybrid Stabilization	2,837	2,141	2,944
336	Maintenance and Repair Services - Equipment	-	200	1,000
355	Travel	3,029	12,273	14,578
399	Other Contracted Services	427,061	566,087	500,460
499	Other Supplies and Materials	4,439	4,648	6,500
524	In-Service/Staff Development	17,758	11,946	20,000
599	Other Charges	-	-	-
	Total Special Education Program	\$ 1,291,721	\$ 1,409,355	\$ 1,547,598

HAMBLETON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	83,752	98,379	101,331
161	Secretary(ies)	41,994	46,411	47,804
188	Bonus Payments	-	-	9,000
189	Other Salaries and Wages	145,821	219,364	160,777
201	Social Security	15,908	18,083	19,773
204	State Retirement	18,706	20,023	19,003
206	Life Insurance	202	212	204
207	Medical Insurance	39,696	45,083	39,165
210	Unemployment Compensation	35	45	65
212	Employer Medicare	3,720	5,360	4,625
217	Retirement - Hybrid Stabilization	11	-	-
355	Travel	7,856	9,637	9,637
499	Other Supplies and Materials	918	2,104	2,000
524	In-Service / Staff Development	25,468	2,000	-
	Total Vocational Education Program	\$ 384,086	\$ 466,701	\$ 413,384
72250	<u>Technology</u>			
105	Supervisor/Director	94,239	97,066	99,978
120	Computer Programmer(s)	66,148	68,972	71,944
161	Secretary(ies)	40,546	44,647	46,098
188	Bonus Payments	-	-	17,000
189	Other Salaries and Wages	679,320	732,421	753,500
201	Social Security	52,338	56,293	61,289
204	State Retirement	61,618	66,017	69,197
206	Life Insurance	790	861	765
207	Medical Insurance	133,900	154,051	173,128
210	Unemployment Compensation	185	205	310
212	Employer Medicare	12,240	13,165	14,335
307	Communication	76,692	68,540	68,540
308	Consultants	4,900	3,950	3,950
350	Internet Connectivity	254,194	249,870	249,870
355	Travel	9,935	12,303	12,593
435	Office Supplies	9,160	7,000	7,000
451	Uniforms	4,818	12,500	12,500
470	Cabling	4,663	5,000	5,000
471	Software	468,482	488,310	778,590
524	In-Service/Staff Development	2,490	2,490	2,490
709	Data Processing Equipment	214,015	191,451	191,451
	Total Central and Other	\$ 2,190,673	\$ 2,275,112	\$ 2,639,528
72290	<u>Other Programs</u>			
715	On-Behalf Payments to OPEB	\$ 589,691	\$ -	\$ -
	Total Other Programs	\$ 589,691	\$ -	\$ -

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
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	2,058	1,533	3,351
206	Life Insurance	244	220	357
207	Medical Insurance	26,267	22,302	43,300
212	Employer Medicare	687	687	688
305	Audit Services	37,300	42,950	40,000
320	Dues and Memberships	13,582	17,052	17,060
331	Legal Services	50,106	82,526	70,000
355	Travel	29,497	43,197	43,197
506	Liability Insurance	373,293	674,935	770,185
508	Premiums on Corporate Surety Bonds	1,739	1,739	1,739
510	Trustee Commissions	509,358	525,254	581,000
513	Workers' Compensation Insurance	349,243	363,069	447,511
599	Other Charges	12,211	19,371	11,750
	Total Board of Education	\$ 1,455,924	\$ 1,845,174	\$ 2,080,477
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	183,750	192,938	198,727
103	Assistant(s)	237,070	244,182	251,508
117	Career Ladder Program	2,000	1,000	2,000
161	Secretary(ies)	46,358	48,417	50,351
188	Bonus Payments	-	-	6,000
189	Other Salaries and Wages	-	1,000	75,655
201	Social Security	27,796	28,719	40,101
204	State Retirement	44,972	44,889	74,590
206	Life Insurance	1,252	1,233	1,400
207	Medical Insurance	28,687	33,027	60,946
210	Unemployment Compensation	46	48	80
212	Employer Medicare	6,870	7,153	8,896
217	Retirement - Hybrid Stabilization	-	-	-
307	Communication	15,019	15,005	16,000
348	Postal Charges	9,000	9,500	14,000
355	Travel	17,451	22,280	22,280
399	Other Contracted Services	7,001	7,271	10,399
435	Office Supplies	8,252	6,636	14,300
599	Other Charges	3,050	6,654	10,000
	Total Director of Schools	\$ 638,574	\$ 669,951	\$ 857,233

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
72410	<u>Office of the Principal</u>			
104	Principal(s)	1,740,914	1,797,278	1,853,384
117	Career Ladder Program	3,500	3,200	15,000
139	Assistant Principal(s)	1,379,732	1,383,636	1,446,114
161	Secretary(ies)	923,504	1,252,289	1,472,786
162	Clerical Personnel	16,000	16,000	-
188	Bonus Payments	-	-	114,000
201	Social Security	240,485	264,020	306,749
204	State Retirement	279,549	296,135	315,870
206	Life Insurance	3,130	3,619	4,029
207	Medical Insurance	581,096	721,400	842,518
210	Unemployment Compensation	741	785	1,230
212	Employer Medicare	56,299	61,774	70,951
217	Retirement - Hybrid Stabilization	28	751	1,471
307	Communication	92,125	92,416	92,416
	Total Office of the Principal	\$ 5,317,103	\$ 5,893,304	\$ 6,536,518
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	104,965	98,434	99,313
119	Accountants/Bookkeepers	187,805	263,499	292,394
188	Bonus Payments	-	-	6,500
201	Social Security	16,431	20,688	24,690
204	State Retirement	19,027	23,832	26,162
206	Life Insurance	221	240	320
207	Medical Insurance	36,662	49,000	54,268
210	Unemployment Compensation	64	67	125
212	Employer Medicare	4,149	5,150	5,775
336	Maintenance and Repair Services - Equipment	58	-	1,000
355	Travel	4,593	8,659	7,517
399	Other Contracted Services	14,421	11,273	15,000
411	Data Processing Supplies	4,150	4,049	4,150
435	Office Supplies	4,203	4,735	4,735
701	Administration Equipment	216,624	239,801	246,848
	Total Fiscal Services	\$ 613,373	\$ 729,426	\$ 788,797

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
72520	<u>Human Services / Personnel</u>			
105	Supervisor/Director	85,467	88,031	90,674
188	Bonus Payments	-	-	4,000
189	Other Salaries and Wages	87,282	94,865	97,911
201	Social Security	9,783	11,043	11,940
204	State Retirement	12,064	12,293	12,342
206	Life Insurance	145	125	155
207	Medical Insurance	28,941	27,368	32,056
210	Unemployment Compensation	35	36	60
212	Employer Medicare	2,288	2,583	2,793
355	Travel	807	1,785	1,785
499	Other Supplies and Materials	2,000	3,000	50,700
	Total Fiscal Services	\$ 228,812	\$ 241,130	\$ 304,416
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	2,117,557	2,176,294	2,364,770
188	Bonus Payments	-	-	61,000
189	Other Salaries and Wages	38,544	39,625	63,088
201	Social Security	126,992	131,221	154,310
204	State Retirement	139,610	142,086	163,860
206	Life Insurance	2,694	2,748	3,011
207	Medical Insurance	480,129	516,552	584,458
210	Unemployment Compensation	701	736	1,175
212	Employer Medicare	30,444	31,591	36,089
217	Retirement - Hybrid Stabilization	-	74	100
399	Other Contracted Services	444,362	398,471	400,656
410	Custodial Supplies	289,837	336,791	337,812
415	Electricity	2,067,931	2,305,995	2,282,841
434	Natural Gas	207,718	296,309	408,231
454	Water and Sewer	477,327	479,914	588,000
499	Other Supplies and Materials	16,116	16,850	17,000
599	Other Charges	3,314	4,261	4,300
720	Plant Operation Equipment	25,404	24,845	25,000
	Total Operation of Plant	\$ 6,468,680	\$ 6,904,364	\$ 7,495,701

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account		Actual	Estimated	Proposed
No.	Description	2023-2024	2024-2025	2025-2026
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	68,658	74,930	77,178
167	Maintenance Personnel	768,093	815,867	858,799
188	Bonus Payments	-	-	19,000
201	Social Security	49,152	52,975	58,923
204	State Retirement	56,661	67,054	66,527
206	Life Insurance	882	894	973
207	Medical Insurance	171,523	188,024	200,820
210	Unemployment Compensation	220	229	370
212	Employer Medicare	11,495	12,880	13,781
329	Laundry Service	-	-	-
335	Maintenance and Repair Services - Building	380,085	501,062	501,062
336	Maintenance and Repair Services - Equipment	98,989	124,918	124,918
338	Maintenance and Repair Services - Vehicles	-	-	-
355	Travel	2,268	-	-
418	Equipment and Machinery Parts	96,608	138,632	138,632
451	Uniforms	13,574	10,000	10,000
599	Other Charges	644	1,000	1,000
717	Maintenance Equipment	28,065	37,500	37,500
	Total Maintenance of Plant	\$ 1,746,917	\$ 2,025,965	\$ 2,109,483

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account		Actual	Estimated	Proposed
No.	Description	2023-2024	2024-2025	2025-2026
72710	<u>Transportation</u>			
105	Supervisor/Director	70,486	74,930	77,178
142	Mechanic(s)	232,561	240,640	249,532
146	Bus Drivers	1,457,680	1,531,093	1,487,870
162	Clerical Personnel	70,751	76,047	78,510
188	Bonus Payments	-	-	43,500
201	Social Security	102,687	109,491	119,449
204	State Retirement	120,056	130,582	137,375
206	Life Insurance	2,149	2,105	3,213
207	Medical Insurance	392,746	426,817	578,848
210	Unemployment Compensation	738	769	1,210
212	Employer Medicare	25,014	26,462	27,936
217	Ret. Hybrid Sabilization	172	357	100
313	Contracts with Parents	-	945	5,000
338	Maintenance and Repair Services - Vehicles	26,669	25,955	29,000
340	Medical and Dental Services	8,275	9,595	10,032
355	Travel	67	400	2,869
412	Diesel Fuel	378,640	356,696	366,550
424	Garage Supplies	886	2,425	4,100
425	Gasoline	49,641	50,174	65,000
433	Lubricants	18,407	19,000	19,000
450	Tires and Tubes	48,855	49,659	51,000
451	Uniforms	3,772	6,500	4,000
453	Vehicle Parts	215,550	236,487	255,000
499	Other Supplies and Materials	6,669	8,718	9,000
511	Vehicle and Equipment Insurance	192,152	232,152	232,152
599	Other Charges	78,940	79,902	86,682
729	Transportation Equipment	770,537	844,548	452,782
	Total Transportation	\$ 4,274,100	\$ 4,542,448	\$ 4,396,888
73100	<u>Food Service</u>			
422	Food Supplies	\$ 12,413	\$ 6,413	\$ -
	Total Food Service	\$ 12,413	\$ 6,413	\$ -

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
73300	<u>Community Services</u>			
105	Supervisor/Director	32,175	69,891	73,152
188	Bonus Payments	-	-	14,000
189	Other Salaries and Wages	266,973	451,191	486,951
201	Social Security	14,756	28,520	36,195
204	State Retirement	5,287	10,541	11,691
206	Life Insurance	14	50	102
207	Medical Insurance	2,569	12,519	18,768
210	Unemployment Compensation	301	314	500
212	Employer Medicare	3,451	6,685	8,325
217	Retirement - Hybrid Stabilization	89	195	315
355	Travel	-	342	850
399	Other Contracted Services	767	1,109	1,200
499	Other Supplies and Materials	18,611	34,827	35,000
599	Other Charges	-	-	-
790	Other Equipment	-	9,000	9,000
	Total Community Services	\$ 344,993	\$ 625,183	\$ 696,049
73400	<u>Early Childhood Education</u>			
116	Teachers	714,611	759,483	795,532
163	Educational Assistants	429,385	459,588	503,205
188	Bonus Payments	-	-	40,000
195	Certified Substitute Teachers	13,615	15,585	11,615
198	Non-Certified Substitute Teachers	10,940	8,970	12,940
201	Social Security	65,794	73,644	84,525
204	State Retirement	49,471	59,281	64,051
206	Life Insurance	666	738	714
207	Medical Insurance	132,535	146,957	156,356
210	Unemployment Compensation	337	379	530
212	Employer Medicare	16,244	17,834	19,768
217	Retirement - Hybrid Stabilization	2,886	3,869	4,563
429	Instructional Supplies and Materials	35,053	9,825	9,100
499	Other Supplies and Materials	-	-	-
524	In-Service/Staff Development	4,266	2,481	5,600
599	Other Charges	3,566	6,173	5,600
	Total Early Childhood Education	\$ 1,479,369	\$ 1,564,807	\$ 1,714,099
76000	<u>Capital Outlay</u>			
76100	<u>Regular Capital Outlay</u>			
304	Architects	\$ 24,000	\$ -	\$ -
707	Building Improvements	4,081,546	8,927,577	6,787,600
	Total Regular Capital Outlay	\$ 4,105,546	\$ 8,927,577	\$ 6,787,600

HAMBLEN COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
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	\$ 103,152,933	\$ 115,648,992	\$ 120,006,612
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	\$ 103,152,933	\$ 115,648,992	\$ 120,034,856
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 8,910,994	\$ (1,328,527)	\$ (8,470,165)
	Estimated Beginning Fund Balance - July 1	\$ 21,136,370	\$ 30,047,364	\$ 28,718,837
	Estimated Ending Fund Balance - June 30	\$ 30,047,364	\$ 28,718,837	\$ 20,248,672



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, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
<u>ESTIMATED REVENUES</u>				
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 771,964	\$ -	\$ -
43522	Lunch Payments - Adults	101,246	86,838	90,000
43525	A La Carte Sales	55,671	490,723	210,000
43990	Other Charges for Services	51,535	36,974	90,000
	Total Charges for Current Services	<u>\$ 980,416</u>	<u>\$ 614,535</u>	<u>\$ 390,000</u>
44000	<u>Other Local Revenue</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 388,023	\$ 380,538	\$ 300,000
44570	Contributions and Gifts	197	-	-
	Total Other Local Revenue	<u>\$ 388,220</u>	<u>\$ 380,538</u>	<u>\$ 300,000</u>
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 60,468	\$ 60,289	\$ 60,500
	Total State of Tennessee	<u>\$ 60,468</u>	<u>\$ 60,289</u>	<u>\$ 60,500</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 4,840,162	\$ 6,117,846	\$ 6,002,050
47112	USDA - Commodities	620,648	605,174	608,710
47113	Breakfast	1,627,648	1,853,579	1,851,600
47114	USDA - Other	336,592	78,580	82,800
47590	Other Federal Thru The State (Grants)		-	-
	Total Federal Government	<u>\$ 7,425,050</u>	<u>\$ 8,655,179</u>	<u>\$ 8,545,160</u>
	Total Estimated Revenues	<u>\$ 8,854,154</u>	<u>\$ 9,710,540</u>	<u>\$ 9,295,660</u>
	Total Estimated Revenues and Other Sources	<u>\$ 8,854,154</u>	<u>\$ 9,710,540</u>	<u>\$ 9,295,660</u>

HAMBLÉN COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Account No.	Description	Actual 2023-2024	Estimated Results 2024-2025	Proposed Budget 2025-2026
<u>ESTIMATED EXPENDITURES</u>				
73100	<u>Food Services</u>			
105	Supervisor/Director	74,140	77,350	81,711
119	Accountants/Bookkeepers	45,862	50,583	74,558
162	Clerical Personnel	39,471	43,895	46,563
165	Cafeteria Personnel	2,152,975	2,279,569	2,705,236
189	Other Salaries and Wages	14,680	14,913	15,000
196	In-Service Training	51,748	59,000	59,841
201	Social Security	146,255	150,708	180,300
204	State Retirement	85,293	88,105	103,247
206	Life Insurance	2,196	2,401	2,950
207	Medical Insurance	387,368	447,203	519,030
210	Unemployment Compensation	0	1,093	1,500
212	Employer Medicare	34,050	35,180	42,168
336	Maintenance and Repair Services - Equipment	40,708	44,041	90,000
355	Travel	23,342	22,928	40,000
399	Other Contracted Services	436,028	435,746	625,000
421	Food Prep Supplies	40,819	52,983	62,500
422	Food Supplies	2,912,298	3,405,663	6,371,000
435	Office Supplies	7,156	10,260	8,650
451	Uniforms	846	5,347	13,500
469	USDA - Commodities	620,648	605,175	608,708
499	Other Supplies and Materials	253,413	257,681	551,000
524	In Service/Staff Development	5,512	12,155	31,500
599	Other Charges	30,855	59,956	80,000
710	Food Service Equipment	152,042	1,548,606	1,725,000
	Total Food Services	\$ 7,557,705	\$ 9,710,541	\$ 14,038,962
	Total Estimated Expenditures	\$ 7,557,705	\$ 9,710,541	\$ 14,038,962
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
504	Indirect Cost	\$ 365,000	\$ 425,000	\$ 425,000
		\$ 365,000	\$ 425,000	\$ 425,000
	Total Estimated Expenditures and Other Uses	\$ 7,922,705	\$ 10,135,541	\$ 14,463,962
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 931,449	\$ (425,001)	\$ (5,168,302)
	Estimated Beginning Fund Balance - July 1	\$ 8,717,854	\$ 9,649,303	\$ 9,224,303
	Estimated Ending Fund Balance - June 30	\$ 9,649,303	\$ 9,224,303	\$ 4,056,000



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, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 7,220,412	\$ 7,140,517	\$ 7,100,000
40120	Trustee's Collections - Prior Year	160,086	172,077	133,000
40125	Trustee's Collections - Bankruptcy	2,924	2,370	1,500
40130	Circuit/Clerk and Mater Collections - Prior Years	45,836	42,084	39,000
40140	Interest and Penalty	47,515	47,422	43,000
40161	Payments in-Lieu-of Taxes - T.V.A.	624	624	624
40162	Payments in-Lieu-of Taxes - Local Utilities	106,582	107,604	105,000
40163	Payments in Lieu of Taxes - Other	37,173	34,192	30,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	-	-	-
40266	Litigation Taxes - Jail, Workhouse or Courthouse	118,619	112,262	100,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	34,299	55,549	35,000
	Total Local Taxes	\$ 7,774,070	\$ 7,714,700	\$ 7,587,124
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42150	Jail Fees	\$ 4,977	\$ 3,671	\$ 2,000
42300	<u>General Sessions Court</u>			
42350	Jail Fees	82,695	79,255	65,000
	Total Fines, Forfeitures, and Penalties	\$ 87,672	\$ 82,926	\$ 67,000

Hamblen County, Tennessee
General Debt Service Fund (#151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 1,764,362	\$ 2,207,327	\$ 1,800,000
44170	Miscellaneous Refunds	-	-	-
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	500,000	500,000	500,000
	Total Other Local Revenues	\$ 2,264,362	\$ 2,707,327	\$ 2,300,000
48000	<u>Other Governments and Citizens Groups</u>			
48990	<u>Other</u>			
48990	Other		\$ -	\$ -
	Total Other Governments and Citizens Groups		\$ -	\$ -
	Total Estimated Revenues	\$ 10,126,104	\$ 10,504,952	\$ 9,954,124
49000	<u>Estimated Other Sources (non-revenue)</u>			
49800	Transfers In		\$ -	\$ -
	Total Estimated Other Sources (non-revenue)		\$ -	\$ -
	Total Estimated Revenues and Other Sources	\$ 10,126,104	\$ 10,504,952	\$ 9,954,124

Hamblen County, Tennessee
General Debt Service Fund (#151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
<u>Estimated Expenditures</u>				
82100	<u>Principal on Debt</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 1,306,504	\$ 1,475,404	\$ 2,946,005
612	Principal on Other Loans	489,394	474,154	-
	Total Principal - General Government	\$ 1,795,898	\$ 1,949,558	\$ 2,946,005
82120	<u>Highways and Streets</u>			
601	Principal on Bonds	\$ -	\$ -	\$ -
	Total Principal - Highways and Streets	\$ -	\$ -	\$ -
82130	<u>Education</u>			
601	Principal on Bonds	\$ 633,496	\$ 599,596	\$ 1,029,000
612	Principal on Other Loans	2,069,460	2,144,700	773,142
	Total Principal - Education	\$ 2,702,956	\$ 2,744,297	\$ 1,802,142
82200	<u>Interest on Debt</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 3,620,288	\$ 3,555,963	\$ 3,487,645
613	Interest on Other Loans	44,927	23,708	-
	Total Interest - General Government	\$ 3,665,215	\$ 3,579,671	\$ 3,487,645
82220	<u>Highways and Streets</u>			
603	Interest on Bonds	\$ -	\$ -	\$ -
	Total Interest - Highways and Streets	\$ -	\$ -	\$ -
82230	<u>Education</u>			
603	Interest on Bonds	\$ 1,208,744	\$ 1,292,296	\$ 1,292,645
613	Interest on Other Loans	307,414	242,934	170,900
	Total Interest - Education	\$ 1,516,158	\$ 1,535,231	\$ 1,463,545

Hamblen County, Tennessee
General Debt Service Fund (#151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
82300	<u>Other Debt Service</u>			
82310	<u>General Government</u>			
510	Trustee's Commission	\$ 150,561	\$ 160,000	\$ 163,000
699	Other Debt Service	-	-	2,500
	Total Other Debt Service - General Government	\$ 150,561	\$ 160,000	\$ 165,500
82330	<u>Education</u>			
699	Other Debt Service	\$ 13,280	\$ 11,280	\$ 11,280
	Total Other Debt Service - Education	\$ 13,280	\$ 11,280	\$ 11,280
	Total Estimated Expenditures	\$ 9,844,068	\$ 9,980,036	\$ 9,876,117
99000	<u>Other Uses</u>			
99100	Transfers Out	\$ -	\$ -	\$ -
	Total Estimated Other Uses	\$ -	\$ -	\$ -
	Total Estimated Expenditures and Other Uses	\$ 9,844,068	\$ 9,980,036	\$ 9,876,117
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 282,036	\$ 524,917	\$ 78,007
	Estimated Beginning Fund Balance & Reserves- July 1	\$ 12,977,736	\$ 13,259,772	\$ 13,784,689
	Estimated Ending Fund Balance & Reserves - June 30	\$ 13,259,772	\$ 13,784,689	\$ 13,862,696



Special 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
Special Debt Service Fund (#154)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
<u>ESTIMATED REVENUES</u>				
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 247,206	\$ 258,608	\$ 200,000
	Total Other Local Revenues	<u>\$ 247,206</u>	<u>\$ 258,608</u>	<u>\$ 200,000</u>
48000	<u>Other Governments and Citizens Groups</u>			
48990	<u>Other</u>			
48990	Other	\$ 215,922	\$ 813,980	\$ 879,749
	Total Other Governments and Citizens Groups	<u>\$ 215,922</u>	<u>\$ 813,980</u>	<u>\$ 879,749</u>
	Total Estimated Revenues	<u>\$ 463,128</u>	<u>\$ 1,072,588</u>	<u>\$ 1,079,749</u>
49000	<u>Estimated Other Sources (non-revenue)</u>			
49100	Bonds Issued	\$ 900,000	\$ 6,375,500	\$ -
49800	Transfers In	-	-	-
	Total Estimated Other Sources (non-revenue)	<u>\$ 900,000</u>	<u>\$ 6,375,500</u>	<u>\$ -</u>
	Total Estimated Revenues and Other Sources	<u>\$ 1,363,128</u>	<u>\$ 7,448,088</u>	<u>\$ 1,079,749</u>

Hamblen County, Tennessee
Special Debt Service Fund (#154)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	2025-2026
<u>Estimated Expenditures</u>				
82100	<u>Principal on Debt</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	225,000	388,914	418,720
	Total Principal - General Government	\$ 225,000	\$ 388,914	\$ 418,720
82200	<u>Interest on Debt</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	204,407	425,066	461,029
	Total Interest - General Government	\$ 204,407	\$ 425,066	\$ 461,029
82300	<u>Other Debt Service</u>			
82310	<u>General Government</u>			
399	Other Contracted Services	\$ -	\$ 500	\$ 1,000
606	Other Debt Issuance Charges	-	-	-
699	Other Debt Service	11,515	-	-
	Total Other Debt Service - General Government	\$ 11,515	\$ 500	\$ 1,000
	Total Estimated Expenditures	\$ 440,922	\$ 814,480	\$ 880,749
99000	<u>Other Uses</u>			
99100	Transfers Out	\$ -	\$ -	\$ -
	Total Estimated Other Uses	\$ -	\$ -	\$ -
	Total Estimated Expenditures and Other Uses	\$ 440,922	\$ 814,480	\$ 880,749
	Excess of Estimated Revenue Over			
	(Under) Estimated Expenditures	\$ 922,206	\$ 6,633,608	\$ 199,000
	Estimated Beginning Fund Balance & Reserves- July 1	\$ 4,325,699	\$ 5,247,905	\$ 11,881,513
	Estimated Ending Fund Balance & Reserves - June 30	\$ 5,247,905	\$ 11,881,513	\$ 12,080,513



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, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	2024-2025	BUDGET
				2025-2026
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	\$ -	\$ -	\$ -
40240	Wheel Tax	759,344	1,330,824	3,030,000
	Total Local Taxes	\$ 759,344	\$ 1,330,824	\$ 3,030,000
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 1,200,000	\$ 365,000	\$ 365,000
44170	Miscellaneous Revenues	-	-	-
	Total Other Local Revenues	\$ 1,200,000	\$ 365,000	\$ 365,000
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grants</u>			
46420	State Aid Program	\$ 414,886	\$ 13,960	\$ -
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	\$ -	\$ -	\$ -
46980	Other State Grants	-	-	-
	Total State of Tennessee	\$ 414,886	\$ 13,960	\$ -
	Total Estimated Revenues	\$ 2,374,230	\$ 1,709,784	\$ 3,395,000
	Total Estimated Revenues and Other Sources	\$ 2,374,230	\$ 1,709,784	\$ 3,395,000

Hamblen County, Tennessee

Highway Capital Projects Fund (#176)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2026

ACCOUNT		ACTUAL	ESTIMATED	PROPOSED
NUMBER	DESCRIPTION	2023-2024	RESULTS	BUDGET
		2023-2024	2024-2025	2025-2026
<u>ESTIMATED EXPENDITURES</u>				
90000	<u>Capital Projects</u>			
91200	<u>Highway and Street Capital Projects</u>			
321	Engineering Services		\$ -	\$ -
349	Printing, Stationery and Forms	1,561	-	-
404	Asphalt-Hot Mix		250,000	250,000
409	Crushed Stone		115,000	115,000
510	Trustee's Commission	1,194	13,619	15,000
713	Highway Construction	228,013	1,018,320	450,000
714	Highway Equipment	352,275	-	-
718	Motor Vehicles	84,522	-	-
726	State Aid Projects	385,979	698,000	-
791	Other Construction	-	-	-
Total Capital Outlay		\$ 1,053,544	\$ 2,094,939	\$ 830,000
Total Estimated Expenditures		\$ 1,053,544	\$ 2,094,939	\$ 830,000
Excess of Estimated Revenue and Other Sources				
Over (Under) Estimated Expenditures and Other Uses		\$ 1,320,686	\$ (385,155)	\$ 2,565,000
Estimated Beginning Fund Balance - July 1		\$ -	\$ 1,320,686	\$ 935,531
Estimated Ending Fund Balance - June 30		\$ 1,320,686	\$ 935,531	\$ 3,500,531

Hamblen County, Tennessee
Combined Schedule of Outstanding Debt and Budgeted Debt Payments
For the Fiscal Year Ending June 30, 2026

<u>FY 2026 Budget Annual Debt Service</u>							
Description of Indebtedness	Original Amount of Issue	Date of Issue	Total Principal Outstanding 6/30/2025	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	17,675,000	740,000	517,787	1,257,787	102-105
General Obligation Bonds, Series 2021	\$ 9,405,000	12/17/21	8,960,000	345,000	232,995	577,995	102-105
General Obligation Bonds, Series 2022	\$ 91,025,000	05/13/22	88,175,000	2,850,000	3,883,950	6,733,950	102-105
General Obligation Bonds, Series 2023	\$ 4,275,000	02/10/23	3,815,000	245,000	163,200	408,200	102-105
General Obligation Bonds, Series 2024A (Landfill)	\$ 6,290,000	08/16/24	6,290,000	-	266,450	266,450	
General Obligation Bonds, Series 2024B (School - Walls)	\$ 3,355,000	08/16/24	3,355,000	-	145,550	145,550	
Total General Obligation Bonds			128,270,000	4,180,000	5,209,932	9,389,932	
Other Loans Payable							
Qualified School Construction Bonds	\$ 11,280,000	12-17-2009	839,495	773,140	182,172	955,312	102-105
Revolving Loan Fund Note with Appalachian Electric Cooperative	\$ 360,000	6-30-2020	196,667	40,000	-	40,000	102-105
Capital Outlay Note, Series 2023 (Landfill Shredder)	\$ 900,000	12/28/2023	746,086	173,720	31,379	205,099	
Total Other Loans Payable			1,782,248	986,860	213,551	1,200,411	
Total Debt Payments through General Debt Service Fund			\$ 130,052,248	\$ 5,166,860	\$ 5,423,483	\$ 10,590,343	102-105

Hamblen County, Tennessee
Schedule of Long-Term Debt Requirements by Year
For the Fiscal Year Ending June 30, 2026

OTHER LOANS

Year Ending June 30	Capital Outlay Note, Series 2023			Qualified School Construction Bonds			Revolving Fund Note			TOTAL - OTHER LOANS		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	173,720	31,379	205,099	773,140	182,172	955,312	40,000	-	40,000	986,860	213,551	1,200,411
2027	181,989	22,913	204,902	66,355	17,061	83,416	40,000	-	40,000	288,344	39,974	328,318
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	\$ 746,086	\$ 73,090	\$ 819,176	\$ 839,495	\$ 199,233	\$ 1,038,728	\$ 196,667	\$ -	\$ 196,667	\$ 1,782,248	\$ 272,323	\$ 2,054,571

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
2026	740,000	517,787	1,257,787	345,000	232,995	577,995	2,850,000	3,883,950	6,733,950	245,000	163,200	408,200
2027	740,000	480,788	1,220,788	345,000	219,195	564,195	3,280,000	3,741,450	7,163,950	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	7,026,450	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	6,862,450	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	67,050	412,050	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	\$ 17,675,000	\$ 5,699,461	\$ 23,374,461	\$ 8,960,000	\$ 2,757,885	\$ 11,717,885	\$ 88,175,000	\$ 51,752,650	\$ 139,927,650	\$ 3,815,000	\$ 1,094,950	\$ 4,909,950

Year Ending June 30	General Obligation Bonds, Series 2024A			General Obligation Bonds, Series 2024B			TOTAL - BONDS			<div>TOTAL - ALL LONG-TERM DEBT</div> <div>PrincipalInterestTotal</div> <div>\$ 130,052,248\$ 66,078,419\$ 196,130,667</div>
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2026	0	266,450	266,450	0	145,550	145,550	4,180,000	5,209,932	9,389,932	
2027	100,000	266,450	366,450	190,000	145,550	335,550	4,915,000	5,004,383	9,919,383	
2028	250,000	261,450	511,450	190,000	136,050	326,050	5,080,000	4,762,083	9,842,083	
2029	265,000	248,950	513,950	190,000	126,550	316,550	5,110,000	4,511,532	9,621,532	
2030	275,000	235,700	510,700	190,000	117,050	307,050	5,135,000	4,259,482	9,394,482	
2031	290,000	221,950	511,950	190,000	107,550	297,550	5,160,000	4,009,182	9,169,182	
2032	305,000	207,450	512,450	185,000	98,050	283,050	5,185,000	3,783,382	8,968,382	
2033	320,000	192,200	512,200	185,000	88,800	273,800	5,205,000	3,559,932	8,764,932	
2034	330,000	179,400	509,400	185,000	81,400	266,400	5,230,000	3,337,032	8,567,032	
2035	345,000	166,200	511,200	185,000	74,000	259,000	5,260,000	3,112,214	8,372,214	
2036	360,000	152,400	512,400	185,000	66,600	251,600	5,285,000	2,885,276	8,170,276	
2037	375,000	138,000	513,000	185,000	59,200	244,200	5,315,000	2,660,789	7,975,789	
2038	390,000	123,000	513,000	185,000	51,800	236,800	4,935,000	2,467,033	7,402,033	
2039	405,000	107,400	512,400	185,000	44,400	229,400	4,950,000	2,288,476	7,238,476	
2040	420,000	91,200	511,200	185,000	37,000	222,000	4,965,000	2,109,320	7,074,320	
2041	440,000	74,400	514,400	185,000	29,600	214,600	4,985,000	1,928,645	6,913,645	
2042	455,000	56,800	511,800	185,000	22,200	207,200	5,000,000	1,747,170	6,747,170	
2043	475,000	38,600	513,600	185,000	14,800	199,800	5,020,000	1,564,750	6,584,750	
2044	490,000	19,600	509,600	185,000	7,400	192,400	5,035,000	1,381,530	6,416,530	
2045							4,360,000	1,197,710	5,557,710	
2046							4,360,000	1,040,890	5,400,890	
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	\$ 3,047,600	\$ 9,337,600	\$ 3,355,000	\$ 1,453,550	\$ 4,808,550	\$ 128,270,000	\$ 65,806,096	\$ 194,076,096	