

**MINUTES OF THE VAN BUREN COUNTY COMMISSION
VAN BUREN COUNTY, TENNESSEE**

There was a public hearing July 6, 2026 at 5:30 p.m. at the Van Buren County Administrative and Justice Facility concerning the 2026-2027 budget.

The Van Buren County Commission met in a Special Called Meeting at 6:00 p.m. at the Van Buren County Administrative Facility & Justice Center. The following action was taken as recorded in Minute Book, "V".

Call to Order

Sheriff Michael Brock called the Meeting to Order.

Roll Call

Members present: Michael Chandler, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, Michael Woodlee and Cale Crain. Jordan Delong was absent.

Also present: Standing in for County Attorney Howard Upchurch was Attorney Stacey Farmer, County Mayor David Sullivan, County Clerk Lisa Rigsby, and Jay Williams with zoom, Several Department heads and Citizens of Van Buren County.

Prayer

Terry Hickey led us in prayer.

Pledge

Chairman Cale Crain led us in the Pledge of Allegiance.

**Approve/Disapprove: The Fiscal Year 2026/2027 Budget
Resolution making appropriations for the Various Funds**

Tabitha Denney made a motion, seconded by Michael Woodlee to approve the Resolution making appropriations for the various Funds, Departments, Institutions, Offices and Agencies of Van Buren County, Tennessee for the Year beginning July 1, 2026 and ending June 30, 2027.

The General Fund with the balance of \$4,860,741.00.

Solid Waste/Sanitation Fund with a total of \$522,117.00.

Debt Service Fund \$382,768.00.

Courthouse & Jail Maintenance \$46,951.00

Ambulance Service \$998,780.00.

Local Purpose Tax \$185,360.00.

Drug Fund \$5,250.00

Highway Public Works \$3,412,953.00

Child Nutrition Fund \$842,000.00

General Purpose School Fund \$10,152,700.00

With total appropriations of all Funds of \$21,409,620.00

Upon roll call: Michael Chandler, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, Michael Woodlee, and Cale Crain voted yes. Motion passed.

Resolution of Tax Levy

Tabitha Denney made a motion, seconded by Terry Hickey to approve the Resolution fixing the Tax Levy in Van Buren County, Tennessee for the Year beginning July 1, 2026 total of 1.3883.

Upon roll call: Michael Chandler, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, Michael Woodlee, and Cale Crain voted yes. Motion passed.

Resolution making Appropriations to Non Profit Charitable Organizations

Tabitha Denney made a motion, seconded by Terry Hodges to approve the Resolution making Appropriations to Non Profit Charitable Organizations of Van Buren County, Tennessee for the beginning July 1, 2026 and ending June 30, 2026 with a total of \$385,235.00.

Upon roll call: Michael Chandler, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, Michael Woodlee, and Cale Crain voted yes. Motion passed. **The Budget of Van Buren County, Tennessee for the Year beginning July 1, 2026 and ending June 30, 2027 as following:**

**THE BUDGET
OF
VAN BUREN COUNTY, TENNESSEE**

**THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION
THE NONPROFIT APPROPRIATION
RESOLUTION AND
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS**

FOR THE YEAR ENDED JUNE 30, 2027

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

Resolution# 503

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Van Buren County, Tennessee assembled in regular session on the ____ day of _____, 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 Van Buren County, Tennessee. The amounts hereafter set out are appropriated for the capital outlay, and for meeting the payment of principal and interest on the County debt maturing during the year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

GENERAL FUND

*County Commission	62,788
*Board of Equalization.....	1,500
*Beer Board.....	1,500
*County Mayor.....	232,538
*County Attorney	10,500
*Election Commission.....	164,904
*Register of Deeds.....	114,051
*Planning Board.....	3,250
*County Buildings.....	523,497
 *Property Assessor's Office.	 158,852
*County Trustee.	156,165
*County Clerk	164,934

*Circuit Court.....	169,140
*General Sessions.....	52,295
*Chancery Court.....	121,415
*Juvenile Court.....	10,000
*Judicial Commissioners.....	7,275
*Sheriff's Dept.....	886,587
*Jail	1,036,138
*Fire Prevention	29,000
* County Coroner	15,000
* Emergency Management.....	2,000
*Other Public Safety 911.....	100,000
* Local Health Center.....	1,775
*Other Local Health.....	24,510
*Libraries.....	36,208
*Agriculture Extension Srvs.....	87,500
*Soil Conservation	91,911
*Veterans Services.....	18,033
* Other Charges.....	407,614
*Employee Benefits.....	100,000
*Other General Government.(MISC).....	25,000
*Litter and Trash Collection.....	44,861
TOTAL GENERAL FUND	4,860,741.00

SOLID WASTE/SANITATION FUND

*Public Health and Welfare Waste Pick.....115,658
*Convenience Centers.....396,959
*Landfill Operation9,500.00

TOTAL SOLID WASTE522,117

DEBT SERVICE FUND

*Capital Outlay.....382,768

TOTAL DEBT SERVICE.....include trustee com.

COURTHOUSE & JAIL MAINTENANCE

*County Buildings.....46,951

AMBULANCE SERVICE

*Ambulance/Emergency Services.....998,780

LOCAL PURPOSE TAX

*Fire Prevention and Control.....185360.00

DRUG FUND

*Drug Enforcement.....5,250

HIGHWAY/PUBLIC WORKS

Administration.....335,434

Highway and Bridge Maintenance.....1,378,519

Operation and Maintenance.....546,400

Quarry Operations.....13,800

Other Charges.....133,000

Employee Benefits.....183,000

Capital Outlay.....822,800

Total Highways...3,412,953

CHILD NUTRITION FUND

*Central Cafeteria.....842,000

TOTAL CHILD NUTRITION ...842,000

GENERAL PURPOSE SCHOOL FUND

*Regular Instruction Program	3968,250
* Special Instruction Program	740,750
*Attendance.....	1700
*Health Services.....	297,900
*Other Student Support.....	272,100
*Regular Instruction Program	344,500
*Special Education Program..	355,300
*Vocational Education Program.....	415,900
*Vocational Education Program	3,000
*Technology.....	372,900
*Board of Education	191,700
*Office of Director of Schools	133,950
*Office of the Principal	520,200
*Fiscal Services.....	243,600
*Operation of Plant.....	790,800
*Maintenance of Plant.....	130,550
*Transportation	692,950
*Community Services.....	183,350
*Early Childhood Education	330,000

CAPITAL OUTLAY

*Regular Capital Outlay.....37,300

*Debt Service.....126,000

TOTAL GENERAL PURPOSE .. 10,152,700.00

TOTAL APPROPRIATIONS.....21,409,620.00

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commission and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff and their officially authorized deputies and assistants may severally 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 & 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 such excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

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

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee or agent of the County shall not be in excess of the amounts authorized by 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 appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 0-201-406. T.C.A.

SECTION 6. 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 Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21 Tennessee Code Annotated. Said notes shall be signed by the County Mayor, and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2027.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County Property taxes for the year 2024, and prior years and the interest and penalty thereon collected during the year ending June 30, 2026 shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

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

SECTION 9. 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 10. BE IT FURTHER RESOLVED, that the interest earnings be placed in the County General Fund from funds other than bond proceeds.

SECTION 11. 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.

SECTION 12. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026.

PASSED THIS ____ of _____ 2026.

David Sullivan, County Mayor

Attest:

Lisa Rigsby, County Clerk

RESOLUTION NUMBER 504

RESOLUTION FIXING THE TAX LEVY IN VAN BUREN COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2026

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Van Buren County, Tennessee, assembled in a regular session on the ____ day of _____ 2026 that the combined property tax rate for Van Buren County, Tennessee for the year beginning July 1, 2026, shall be \$1.3883 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

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FUND	RATE
General Fund	0.9169
Ambulance Service	0.1505
Local Purpose	0.1000
General Purpose School	0.1634
General Debt Service	0.0575
TOTAL	1.3883

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

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Van Buren County, Tennessee, Which are in conflict with this resolution are hereby repealed.

SECTION 4, 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 ON THIS ____ **DAY OF** ____ **2026.**

DAVID SULLIVAN, VAN BUREN COUNTY MAYOR

LISA RIGSBY, COUNTY CLERK

COUNTY	JURISDICTION	TAX YEAR
Van Buren County (088)	County Basic - 6-23-2026	2026
	Current Year	Prior Year
1. Appraisal Ratio	1.0000	0.6136
2. Total locally assessed Real Property	\$ 316,245,780	\$ 177,193,415
(Less new real)	\$ (7,670,469) *	
3. Total assessed value of tangible Personal Property	\$ 4,330,688	\$ 3,127,995
(Less new personal)	\$ (464,093) *	
4. Total locally assessed tax base with adjustments	\$ 312,441,906	\$ 180,321,410
5. Estimated public utility assessments	\$ 11,952,128	\$ 4,503,725
6. Total Tax Base Assessment	\$ 324,394,034	\$ 184,825,135
7. Prior Year's Tax Rate		2.40
8. Prior year's adjusted tax levy		\$ 4,503,726
9. Certified Tax Rate	\$ 1.3883 **	

By signing this calculation form you are concurring in the calculated certified tax rate.

Darlene Hale
Signature - County Assessor

David Sullivan
Signature - County/City Mayor

Heather Woodlee
Signature - (Finance Officer, Treasurer, etc.)

Darlene Hale
Print Name

David Sullivan
Print Name

Heather Woodlee
Print Name

6-23-2026 Date

6-23-26 Date

6-23-2026 Date

Please Note:

*New property is removed from the tax base in order to ensure that all property taxed the year prior to reappraisal produces the same total revenue after reappraisal. For budget purposes, add new property to the total tax base to determine property tax revenue.

**Rounding up is not permitted.

RESOLUTION NUMBER 505

A RESOLUTION MAKING APPROPRIATIONS TO NON PROFIT CHARITABLE ORGANIZATIONS OF VAN BUREN COUNTY, TENNESSEE FOR THE BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, SECTION 5-9-109, Tennessee Coded Annotated, authorizes the Van Buren County Legislative Body to make appropriations to various nonprofit charitable organizations and,

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

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Van Buren County on this _____ day of _____ 2026.

SECTION 1. That three hundred sixty-nine thousand one hundred ninety-four dollars be appropriated to nonprofit organizations in Van Buren County as reflected below.

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
101-54900-316	VAN BUREN COUNTY E911	\$100,000
101-57100-140	AGRICULTURAL EXTENTSION SERVICE	\$58061.00
101-57500-105	SOIL & WATER CONSERVATION	\$77664.00
120-54310-316	FIRE PREVENTION	\$125000
101-55390-309	APPROPRIATION TO STATE (HEALTH DEPT)	\$24,510
TOTAL		\$385235.00

DAVID SULLIVAN, VAN BUREN COUNTY MAYOR

LISA RIGSBY, COUNTY CLERK

Fund 101 General				
Statement of Proposed Operations				
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Revenues			
48000	Other Governments And Citizens Groups			
48991	OPI-S	7,035	4,933	4,933
Total	Other Governments And Citizens Groups	7,035	4,933	4,933
Total	Revenues	7,035	4,933	4,933
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	2,664,606	2,742,048	2,924,957
40120	Trustee's Collections - Prior Year	97,701	73,337	80,533
40125	Trustee's Collections - Bankruptcy	0	0	100
40130	Cir Clk/Clk & Master Collections-Pr Yr	28,750	17,739	27,000
40140	Interest And Penalty	30,655	23,649	24,000
40161	Payments In Lieu Of Taxes - T. V. A.	4,417	4,001	4,000
40162	Payments In Lieu Of Taxes-Local Utilitie	145,038	116,241	116,241
40163	Payments In Lieu Of Taxes - Other	68,095	68,138	68,000
Total	County Property Taxes	3,039,262	3,045,153	3,244,831
40200	County Local Option Taxes			
40210	Local Option Sales Tax	255,221	236,784	259,338
40250	Litigation Tax - General	4,429	3,399	3,992
40270	Business Tax	32,889	40,613	41,965
40290	Other County Local Option Taxes	4,691	2,780	3,218
Total	County Local Option Taxes	297,230	283,576	308,513
40300	Statutory Local Taxes			
40320	Bank Excise Tax	21,097	38,331	38,330
40330	Wholesale Beer Tax	30,370	24,803	27,745
40331	Beer Privilege Tax	851	800	800
Total	Statutory Local Taxes	52,318	63,934	66,875
Total	Local Taxes	3,388,810	3,392,663	3,620,219
41000	Licenses And Permits			
41100	Licenses			
41140	Cable TV Franchise	23,562	12,352	17,632
Total	Licenses	23,562	12,352	17,632
41500	Permits			
41510	Beer Permits	237	0	475
Total	Permits	237	0	475
Total	Licenses And Permits	23,799	12,352	18,107
42000	Fines, Forfeitures And Penalties			
42100	Circuit Court			
42110	Fines	1,271	3,979	3,979
42120	Officers Costs	1,993	1,305	1,500
42140	Drug Control Fines	0	0	1,000
42190	Data Entry Fee - Circuit Court	357	363	392
Total	Circuit Court	3,621	5,647	6,871
42300	General Sessions Court			
42310	Fines	3,509	5,418	5,788

Fund	101	General		
Statement of Proposed Operations				
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
42320	Officers Costs	11,726	9,170	10,680
42340	Drug Control Fines	2,581	526	678
42390	Data Entry Fee - General Sessions Court	3,775	3,622	4,142
Total	General Sessions Court	21,591	18,736	21,288
42400	Juvenile Court			
42490	Data Entry Fee - Juvenile Court	112	96	104
Total	Juvenile Court	112	96	104
42500	Chancery Court			
42530	Data Entry Fee - Chancery Court	752	552	628
Total	Chancery Court	752	552	628
42800	Judicial District Drug Program			
42870	Data Entry Fee - Other Courts	907	459	528
Total	Judicial District Drug Program	907	459	528
Total	Fines, Forfeitures And Penalties	26,983	25,490	29,419
43000	Charges For Current Services			
43300	Fees			
43360	Library Fees	398	265	265
43366	Greenbelt Late Application Fee	50	0	0
43370	Telephone Commissions	11,369	9,702	11,346
43380	Vending Machine Collections	8,270	5,248	6,660
43383	Local Title And Registration Fee	5,730	4,794	5,334
43392	Data Processing Fee -Register	3,538	2,948	3,246
43394	Data Processing Fee - Sheriff	0	25	25
43395	Sexual Offender Registration Fee-Sheriff	2,100	1,350	1,500
43399	Vehicle Insurance Coverage & Reinst Fees	705	680	730
Total	Fees	32,160	25,012	29,106
Total	Charges For Current Services	32,160	25,012	29,106
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	208,172	198,330	200,000
44110- OPIOD	Investment Income - Opioid Settlement	0	1,934	1,934
44120	Lease/Rentals	4	0	0
44170	Miscellaneous Refunds	7,301	16,901	18,161
Total	Recurring Items	215,477	217,165	220,095
44500	Nonrecurring Items			
44530	Sale Of Equipment	200	0	0
44570	Contributions & Gifts	9,250	3,950	3,950
Total	Nonrecurring Items	9,450	3,950	3,950
44900	Other Local Revenues			
44990	Other Local Revenues	1,762	0	1,700
Total	Other Local Revenues	1,762	0	1,700
Total	Other Local Revenues	226,689	221,115	225,745
45000	Fees Received From County Officials			
45500	Fees In Lieu Of Salary			
45510	County Clerk	92,474	74,863	84,169
45520	Circuit Court Clerk	19,213	17,405	18,720

Fund 101 General				
Statement of Proposed Operations				
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
45540	General Sessions Court Clerk	60,690	48,508	57,111
45550	Clerk And Master	30,344	20,384	27,000
45580	Register	52,739	42,547	47,000
45590	Sheriff	3,275	3,524	3,987
45610	Trustee	156,764	151,068	145,000
Total Fees In Lieu Of Salary		415,499	358,299	382,987
Total	Fees Received From County Officials	415,499	358,299	382,987
46000 State Of Tennessee				
46100 General Government Grants				
46110	Juvenile Services Program	14,492	9,000	9,000
Total General Government Grants		14,492	9,000	9,000
46200 Public Safety Grants				
46210	Law Enforcement Training Programs	22,600	8,000	8,000
46240	School Resource Officer Grants	150,000	150,000	150,000
46290	Other Public Safety Grants	0	6,250	0
Total Public Safety Grants		172,600	164,250	158,000
46400 Public Works Grants				
46430	Litter Program	17,518	34,665	35,000
Total Public Works Grants		17,518	34,665	35,000
46800 Other State Revenues				
46820	Income Tax	0	0	72
46830	Beer Tax	17,752	26,296	26,296
46835	Vehicle Certificate Of Title	5,447	4,554	5,015
46840	Alcoholic Beverage Tax	33,581	24,233	24,233
46845	OPI-C	22,095	15,452	18,000
46851	State Revenue Sharing -T.V.A.	164,083	91,471	123,000
46852	State Revenue Sharing - Telecom	17,884	58,842	60,154
46855	State Shared Sports Gaming Privilege Tax	10,282	11,088	11,088
46915	Contracted Prisoner Board	229,026	197,456	220,539
46960	Registrar's Salary Supplement	15,164	11,373	15,164
46990	Other State Revenues	289	25,291	25,291
Total Other State Revenues		515,603	466,056	528,852
Total	State Of Tennessee	720,213	673,971	730,852
47000 Federal Government				
47100 Federal Through State				
47180	Community Development	3,036	0	0
47590	Other Federal Through State	0	0	25,938
Total Federal Through State		3,036	0	25,938
47600 Direct Federal Revenue				
47990	Other Direct Federal Revenue	237,341	0	22,399
Total Direct Federal Revenue		237,341	0	22,399
Total	Federal Government	240,377	0	48,337
48000 Other Governments And Citizens Groups				
48100 Other Governments				
48130	Contributions	0	21,000	21,000

Fund 101 General

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Total	Other Governments	0	21,000	21,000
Total	Other Governments And Citizens Groups	0	21,000	21,000
Total	Revenues	5,074,530	4,729,902	5,105,772
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	758	0	0
49800	Transfers In	47,892	0	1,650
Total	Other Sources (Non-Revenue)	48,650	0	1,650
Total	Other Sources (Non-Revenue)	48,650	0	1,650
Total	Revenues & Revenues & Other Sources (Non-Revenue)	5,130,215	4,734,835	5,112,355

Fund 101 General		Statement of Proposed Operations		
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Expenditures			
50000 General Government				
51000 General Administration				
51100-191	Board And Committee Members Fees	17,229	18,500	18,000
51100-201	Social Security	973	1,082	1,150
51100-212	Employer Medicare	227	253	250
51100-305	Audit Services	2,914	2,876	2,600
51100-309	Contracts With Government Agencies	9,807	24,755	0
51100-309-ARC	Contracts With Government Agencies ARC GRAN	0	22,399	0
51100-309-bbrc	Contracts With Government Agencies broad ban	0	0	25,938
51100-309-MUS	Contracts With Government Agencies MUSEAUM	0	36,117	0
51100-316	Contributions	2,000	5,500	8,100
51100-320	Dues And Memberships	0	3,824	5,000
51100-355	Travel	0	0	250
51100-399	Other Contracted Services	28,073	0	0
51100-509	Refunds	1,145	568	1,500
51100-600-opi-c	settlement monies opioid council	0	49,852	0
51210-191	Board And Committee Members Fees	1,250	1,250	1,500
51220-191	Board And Committee Members Fees	400	200	1,500
51300-101	County Official/Administrative Officer	99,043	102,345	105,324
51300-119	Accountants/Bookkeepers	37,254	37,504	40,000
51300-122	Purchasing Personnel	27,796	28,047	30,000
51300-191	Board And Committee Members Fees	0	0	300
51300-201	Social Security	10,039	10,161	10,875
51300-204	State Retirement	11,486	11,613	12,275
51300-210	Unemployment Compensation	35	35	526
51300-212	Employer Medicare	2,348	2,376	2,545
51300-317	Data Processing Services	18,955	21,103	20,643
51300-320	Dues And Memberships	2,248	2,415	2,500
51300-332	Legal Notices, Recording And Court Costs	1,495	1,197	1,500
51300-349	Printing, Stationery And Forms	1,460	688	1,500
51300-355	Travel	653	779	1,000
51300-435	Office Supplies	1,802	2,265	2,300
51300-599	Other Charges	1,232	1,064	1,250
51400-101	County Official/Administrative Officer	6,600	9,000	10,500
51500-101	County Official/Administrative Officer	77,177	79,749	82,071
51500-169	Part-Time Personnel	0	0	2,000
51500-192	Election Commission	3,735	4,905	7,000
51500-193	Election Workers	14,636	5,357	12,500
51500-201	Social Security	4,340	4,441	5,213
51500-204	State Retirement	5,402	5,582	5,885
51500-210	Unemployment Compensation	21	21	253

Fund 101 General		Statement of Proposed Operations		
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
51500-212	Employer Medicare	1,015	1,039	1,220
51500-307	Communication	0	0	1,300
51500-317	Data Processing Services	3,043	3,043	3,299
51500-320	Dues And Memberships	0	0	300
51500-332	Legal Notices, Recording And Court Costs	3,164	2,829	6,500
51500-336	Maintenance And Repair Services-Equipment	12,000	8,165	12,500
51500-349	Printing, Stationery And Forms	643	1,193	5,000
51500-355	Travel	583	0	2,500
51500-399	Other Contracted Services	300	12,500	12,538
51500-435	Office Supplies	526	726	2,500
51500-506	Liability Insurance	2,045	2,111	1,765
51500-599	Other Charges	0	560	560
51600-101	County Official/Administrative Officer	85,752	88,610	91,190
51600-201	Social Security	5,232	5,409	5,654
51600-204	State Retirement	6,003	6,203	6,384
51600-212	Employer Medicare	1,224	1,265	1,323
51600-317	Data Processing Services	3,584	11,588	6,000
51600-320	Dues And Memberships	763	815	1,000
51600-349	Printing, Stationery And Forms	1,500	1,401	1,500
51600-435	Office Supplies	734	900	1,000
51720-191	Board And Committee Members Fees	725	1,025	750
51720-309	Contracts With Government Agencies	2,000	2,000	2,500
51800-149	Laborers	28,716	31,680	31,596
51800-166	Custodial Personnel	11,238	11,387	11,489
51800-201	Social Security	2,369	2,429	2,672
51800-204	State Retirement	843	2,148	2,212
51800-210	Unemployment Compensation	71	42	103
51800-212	Employer Medicare	554	568	625
51800-307	Communication	50,121	52,108	56,800
51800-335	Maintenance And Repair Services-Buildings	109,732	33,427	40,000
51800-338	Maintenance And Repair Services-Vehicles	672	3,088	3,000
51800-410	Custodial Supplies	2,898	3,840	5,000
51800-412	Diesel Fuel	46,839	58,902	73,000
51800-415	Electricity	111,772	121,362	140,000
51800-425	Gasoline	46,187	46,878	55,000
51800-434	Natural Gas	19,080	22,593	32,000
51800-454	Water And Sewer	55,233	59,162	70,000
Total General Administration		1,008,936	1,098,819	1,114,528
52000 Finance				
52300-101	County Official/Administrative Officer	85,752	88,610	91,190
52300-169	Part-Time Personnel	26,579	17,145	15,257
52300-201	Social Security	6,505	6,028	6,600
52300-204	State Retirement	6,003	6,203	6,383

Fund 101 General				
Statement of Proposed Operations				
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
52300-210	Unemployment Compensation	45	24	320
52300-212	Employer Medicare	1,521	1,410	1,544
52300-305	Audit Services	3,000	1,625	2,400
52300-317	Data Processing Services	16,783	12,601	16,500
52300-320	Dues And Memberships	1,050	1,271	1,398
52300-332	Legal Notices, Recording And Court Costs	88	98	150
52300-355	Travel	505	0	500
52300-399	Other Contracted Services	0	4,740	15,860
52300-435	Office Supplies	720	739	750
52400-101	County Official/Administrative Officer	85,752	88,610	91,190
52400-106	Deputy(Ies)	29,038	28,788	30,000
52400-201	Social Security	5,826	5,749	7,515
52400-204	State Retirement	8,035	8,148	8,485
52400-210	Unemployment Compensation	21	21	365
52400-212	Employer Medicare	1,362	1,344	1,760
52400-317	Data Processing Services	13,511	14,600	14,000
52400-320	Dues And Memberships	783	810	1,000
52400-332	Legal Notices, Recording And Court Costs	126	102	600
52400-349	Printing, Stationery And Forms	138	168	500
52400-435	Office Supplies	809	1,603	750
52500-101	County Official/Administrative Officer	85,752	88,610	91,190
52500-106	Deputy(Ies)	34,510	34,760	36,000
52500-201	Social Security	7,436	7,629	7,890
52500-204	State Retirement	8,418	8,496	8,910
52500-210	Unemployment Compensation	21	21	390
52500-212	Employer Medicare	1,739	1,784	1,850
52500-317	Data Processing Services	8,205	7,093	8,389
52500-320	Dues And Memberships	758	75	715
52500-332	Legal Notices, Recording And Court Costs	0	0	100
52500-349	Printing, Stationery And Forms	299	0	250
52500-355	Travel	0	0	500
52500-435	Office Supplies	562	435	750
52500-599	Other Charges	5,871	2,104	8,000
Total Finance		447,523	441,444	479,951
53000 Administration Of Justice				
53100-101	County Official/Administrative Officer	85,752	88,610	91,190
53100-161	Secretary(s)	28,538	28,788	30,000
53100-194	Jury And Witness Expense	4,824	4,062	12,000
53100-201	Social Security	6,903	7,226	7,515
53100-204	State Retirement	8,000	8,148	8,485
53100-210	Unemployment Compensation	21	21	365
53100-212	Employer Medicare	1,614	1,690	1,760
53100-317	Data Processing Services	9,525	10,855	11,000

Fund 101 General		Statement of Proposed Operations		
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
53100-320	Dues And Memberships	767	895	950
53100-349	Printing, Stationery And Forms	693	486	900
53100-435	Office Supplies	842	742	900
53100-508	Premiums On Corporate Surety Bonds	75	75	75
53100-599	Other Charges	5,121	932	4,000
53300-102	Judge(s)	35,972	37,015	36,955
53300-161	Secretary(s)	7,961	8,806	8,340
53300-299	Other Fringe Benefits	6,656	7,134	7,000
53400-101	County Official/Administrative Officer	85,752	88,610	91,190
53400-201	Social Security	4,857	4,965	5,654
53400-204	State Retirement	6,003	6,203	6,384
53400-210	Unemployment Compensation	21	21	100
53400-212	Employer Medicare	1,136	1,161	1,323
53400-317	Data Processing Services	8,568	9,198	9,576
53400-320	Dues And Memberships	848	813	863
53400-332	Legal Notices, Recording And Court Costs	2,467	3,214	5,000
53400-349	Printing, Stationery And Forms	47	245	750
53400-435	Office Supplies	1,417	0	500
53400-508	Premiums On Corporate Surety Bonds	75	75	75
53500-309	Contracts With Government Agencies	10,000	10,000	10,000
53700-101	County Official/Administrative Officer	7,200	7,200	7,200
53700-508	Premiums On Corporate Surety Bonds	75	75	75
Total Administration Of Justice		331,730	337,265	360,125
54000 Public Safety				
54110-101	County Official/Administrative Officer	94,327	97,471	100,309
54110-106	Deputy(Ies)	360,404	356,931	406,044
54110-119	Accountants/Bookkeepers	40,438	44,680	45,885
54110-140	Salary Supplements	13,600	8,000	7,200
54110-170	School Of Resource Of Officer	118,887	82,080	84,157
54110-187	Overtime Pay	21,244	28,758	20,000
54110-196	In-Service Training	4,731	7,944	7,500
54110-201	Social Security	37,670	39,293	39,456
54110-204	State Retirement	35,990	37,393	44,548
54110-210	Unemployment Compensation	284	373	1,909
54110-212	Employer Medicare	8,810	9,189	9,228
54110-316	Contributions	3,000	0	0
54110-320	Dues And Memberships	1,000	2,460	2,000
54110-338	Maintenance And Repair Services-Vehicles	20,312	11,557	18,000
54110-349	Printing, Stationery And Forms	449	316	1,000
54110-355	Travel	3,556	3,989	5,000
54110-399	Other Contracted Services	1,669	4,785	10,000
54110-435	Office Supplies	1,750	1,311	2,000
54110-451	Uniforms	3,886	7,184	7,500

Fund 101 General

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
54110-499	Other Supplies And Materials	0	10,260	18,000
54110-599	Other Charges	728	500	1,000
54110-708	Communication Equipment	3,145	4,500	4,500
54110-718	Motor Vehicles	58,468	90,647	0
54110-790	Other Equipment	41,951	34,425	51,351
54210-149	Laborers	22,545	16,503	16,547
54210-160	Guards	502,944	518,513	556,316
54210-187	Overtime Pay	17,141	29,539	30,000
54210-201	Social Security	32,379	32,059	37,378
54210-204	State Retirement	31,227	27,002	41,685
54210-210	Unemployment Compensation	457	420	720
54210-212	Employer Medicare	7,572	7,498	8,742
54210-317	Data Processing Services	3,000	6,569	5,500
54210-340	Medical And Dental Services	113,329	127,333	125,000
54210-355	Travel	0	0	2,500
54210-399	Other Contracted Services	5,856	12,267	6,250
54210-410	Custodial Supplies	22,076	25,000	25,000
54210-422	Food Supplies	180,492	167,510	165,000
54210-435	Office Supplies	0	0	500
54210-451	Uniforms	2,420	4,314	5,000
54210-499	Other Supplies And Materials	5,462	13,021	0
54210-599	Other Charges	3,629	3,654	7,500
54210-708	Communication Equipment	8,064	2,500	2,500
54310-316	Contributions	1,000	1,000	1,000
54310-336	Maintenance And Repair Services-Equipment	14,871	6,000	20,000
54310-338	Maintenance And Repair Services-Vehicles	5,911	4,143	8,000
54490-316	Contributions	0	2,000	2,000
54610-599	Other Charges	14,367	12,837	15,000
54900-316	Contributions	100,000	100,000	100,000
Total Public Safety		1,971,041	2,003,728	2,068,725
55000 Public Health And Welfare				
55110-309	Contracts With Government Agencies	111,812	0	0
55110-399	Other Contracted Services	125,529	0	0
55110-413	Drugs And Medical Supplies	393	20	400
55110-435	Office Supplies	0	36	200
55110-499	Other Supplies And Materials	150	0	400
55110-599	Other Charges	375	694	775
55390-309	Contracts With Government Agencies	24,510	24,510	24,510
Total Public Health And Welfare		262,769	25,260	26,285
56000 Social, Cultural And Recreational Service				
56500-101	County Official/Administrative Officer	25,677	25,927	25,659
56500-169	Part-Time Personnel	1,723	906	1,138
56500-201	Social Security	1,694	1,664	1,653

Fund 101 General				
Statement of Proposed Operations				
Fiscal Year Ending June 30, 2027				
Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
56500-204	State Retirement	1,797	1,745	1,797
56500-210	Unemployment Compensation	26	24	80
56500-212	Employer Medicare	396	389	387
56500-317	Data Processing Services	995	995	1,000
56500-355	Travel	40	98	129
56500-432	Library Books/Media	1,890	1,989	2,000
56500-435	Office Supplies	405	463	473
56500-599	Other Charges	1,881	1,849	1,892
Total Social, Cultural And Recreational Servic		36,524	36,049	36,208
57000 Agriculture & Natural Resources				
57100-140	Salary Supplements	45,627	57,600	58,061
57100-161	Secretary(s)	3,832	0	0
57100-201	Social Security	1,462	0	0
57100-204	State Retirement	4,249	0	0
57100-207	Medical Insurance	5,843	0	0
57100-212	Employer Medicare	204	0	0
57100-299	Other Fringe Benefits	9,049	19,930	20,939
57100-355	Travel	3,000	3,000	3,000
57100-435	Office Supplies	2,500	2,500	2,500
57100-513	Workman's Compensation Insurance	54	0	0
57100-599	Other Charges	1,202	2,414	3,000
57500-105	Supervisor/Director	75,734	78,064	79,956
57500-201	Social Security	4,696	4,840	4,958
57500-204	State Retirement	5,302	5,394	5,597
57500-210	Unemployment Compensation	21	21	240
57500-212	Employer Medicare	1,098	1,132	1,160
Total Agriculture & Natural Resources		163,873	174,895	179,411
58000 Other General Government				
58300-169	Part-Time Personnel	11,640	12,079	15,500
58300-201	Social Security	722	749	961
58300-210	Unemployment Compensation	35	21	47
58300-212	Employer Medicare	169	175	225
58300-355	Travel	850	515	1,000
58300-435	Office Supplies	203	261	300
58400-506	Liability Insurance	182,193	227,889	234,000
58400-508	Premiums On Corporate Surety Bonds	0	0	5,614
58400-510	Trustee's Commission	74,287	71,030	95,000
58400-513	Workman's Compensation Insurance	100,547	80,704	73,000
58400-599	Other Charges	95	0	0
58600-207	Medical Insurance	95,631	164,751	100,000
58900-348	Postal Charges	8,621	10,441	10,000
58900-414	Duplicating Supplies	14,300	13,121	15,000
Total Other General Government		489,293	581,736	550,647

Fund 101 General

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual \ Enc	26-27 Commission Approved
Total General Government		4,711,689	4,699,196	4,815,880
60000 Highways				
60100 Highways				
64000-149	Laborers	19,588	17,156	21,416
64000-201	Social Security	1,468	1,311	1,589
64000-204	State Retirement	295	295	295
64000-210	Unemployment Compensation	37	32	77
64000-212	Employer Medicare	343	307	372
64000-301	Accounting Services	4,212	4,212	4,212
64000-499	Other Supplies And Materials	8,698	7,616	8,840
64000-599	Other Charges	4,574	5,594	8,060
64000-718	Motor Vehicles	0	36,021	0
Total Highways		39,215	72,544	44,861
Total Highways		39,215	72,544	44,861
Total Expenditures		4,750,904	4,771,740	4,860,741
99000 Other Uses				
99100-590	Transfers To Other Funds	44,250	44,250	0
Total Other Uses		44,250	44,250	0
Total Other Uses		44,250	44,250	0
Total Expenditures & Other Uses		4,795,154	4,815,990	4,860,741

Fund 101 General

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number

24-25 Actual

25-26 Current Yr
Actual \ Enc26-27 Commission
Approved

Excess of Estimated Revenue Over

Under Estimated Expenditures

335,061

(81,155)

251,614

Estimated Beg Fund Bal JULY 1

3,012,406

3,347,467

3,266,312

Prior Prior Year Ending

Encumbered Fund Balance

3,012,406

Excess/Deficit

Revenues/Expenditures

335,061

Adjustments

0

Prior Year Ending Fund Bal

3,347,467

Adjustment

0

Estimated End Fund JUNE 30

3,347,467

3,266,312

3,517,926

Fund 112 Courthouse & Jail Maintenance

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number	24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual Revenues			
40000 Local Taxes			
40200 County Local Option Taxes			
40260 Litigation Tax - Special Purpose	74,070	53,662	63,474
40266 Litigation Tax - Jail Or Workhouse	280	2,836	2,865
Total County Local Option Taxes	74,350	56,498	66,339
Total Local Taxes	74,350	56,498	66,339
Total Revenues	74,350	56,498	66,339
49000 Other Sources (Non-Revenue)			
49800 Transfers In	44,250	44,250	0
Total Other Sources (Non-Revenue)	44,250	44,250	0
Total Other Sources (Non-Revenue)	44,250	44,250	0
Total Revenues & Other Sources (Non-Revenue)	118,600	100,748	66,339

Fund 112 Courthouse & Jail Maintenance

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Expenditures			
50000 General Government				
51000 General Administration				
51800-149	Laborers	31,950	25,900	43,493
51800-201	Social Security	1,873	1,606	2,697
51800-204	State Retirement	2,236	0	0
51800-210	Unemployment Compensation	21	23	130
51800-212	Employer Medicare	438	376	631
51800-335	Maintenance And Repair Services-Buildings	66,189	14,389	0
51800-338	Maintenance And Repair Services-Vehicles	356	0	0
Total General Administration		103,063	42,294	46,951
58000 Other General Government				
58400-510	Trustee's Commission	691	0	810
58900-510	Trustee's Commission	0	663	0
Total Other General Government		691	663	810
Total General Government		103,754	42,957	47,761
Total Expenditures		103,754	42,957	47,761
Total Expenditures		103,754	42,957	47,761

Fund 112 Courthouse & Jail Maintenance

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number	24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Excess of Estimated Revenue Over			
Under Estimated Expenditures	14,846	57,791	18,578
Estimated Beg Fund Bal JULY 1	59,589	74,435	132,226
 Prior Prior Year Ending Encumbered Fund Balance	59,589		
 Excess/Deficit Revenues/Expenditures	14,846		
 Adjustments	0		
 Prior Year Ending Fund Bal	74,435		
 Adjustment	0		
Estimated End Fund JUNE 30	74,435	132,226	150,804

Fund 116 Solid Waste/Sanitation

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual	Revenues			
43000	Charges For Current Services			
43100	General Service Charges			
43106	Commercial And Industrl Waste Coll Charg	34,290	26,852	28,580
43107	Residential Waste Collection Charge	259,939	205,111	206,457
43108	Convenience Waste Centers Coll Charge	252,828	305,383	311,335
43116	Tire Tax-Waste Tire Disposale	5,118	3,016	3,016
Total	General Service Charges	552,175	540,362	549,388
Total	Charges For Current Services	552,175	540,362	549,388
44000	Other Local Revenues			
44100	Recurring Items			
44145	Sale Of Recycled Materials	11,560	12,192	12,829
44170	Miscellaneous Refunds	0	3,874	0
Total	Recurring Items	11,560	16,066	12,829
Total	Other Local Revenues	11,560	16,066	12,829
46000	State Of Tennessee			
46100	General Government Grants			
46170	Solid Waste Grants	48,486	124,344	125,000
Total	General Government Grants	48,486	124,344	125,000
Total	State Of Tennessee	48,486	124,344	125,000
Total	Revenues	612,221	680,772	687,217
Total	Revenues	612,221	680,772	687,217

Fund 116 Solid Waste/Sanitation

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number		24-25 Actual	25-26 Current Yr Actual\Enc	26-27 Commission Approved
Estimated/Appropriated/Actual				
Expenditures				
50000 General Government				
55000 Public Health And Welfare				
55731-147	Truck Drivers	40,270	40,520	43,680
55731-169	Part-Time Personnel	16,040	19,030	22,880
55731-187	Overtime Pay	0	0	5,000
55731-201	Social Security	3,491	3,692	4,437
55731-204	State Retirement	2,819	2,766	3,408
55731-210	Unemployment Compensation	57	44	215
55731-212	Employer Medicare	817	863	1,038
55731-336	Maintenance And Repair Services-Equipment	25,764	34,577	35,000
55732-149	Laborers	81,054	120,930	152,002
55732-201	Social Security	5,025	7,257	9,425
55732-204	State Retirement	598	2,782	2,870
55732-210	Unemployment Compensation	168	199	457
55732-212	Employer Medicare	1,175	1,697	2,205
55732-358	Remittance Of Revenues Collected	23,427	17,984	21,500
55732-399	Other Contracted Services	163,864	161,007	200,000
55732-499	Other Supplies And Materials	43	38	500
55732-510	Trustee's Commission	5,273	5,494	5,000
55732-599	Other Charges	2,856	1,126	3,000
55732-707	Building Improvements	25,485	0	0
55732-717	Maintenance Equipment	57,620	140,371	0
55732-718	Motor Vehicles	0	226,500	0
55754-599	Other Charges	3,868	0	9,500
Total Public Health And Welfare		459,714	786,877	522,117
Total General Government		459,714	786,877	522,117
Total Expenditures		459,714	786,877	522,117
Total Expenditures		459,714	786,877	522,117

Fund 116 Solid Waste/Sanitation

Statement of Proposed Operations

Fiscal Year Ending June 30, 2027

Account Number

24-25 Actual

25-26 Current Yr
Actual\Enc26-27 Commission
Approved

Excess of Estimated Revenue Over

Under Estimated Expenditures

152,507

(106,105)

165,100

Estimated Beg Fund Bal JULY 1

328,106

480,613

374,508

Prior Prior Year Ending

Encumbered Fund Balance

328,106

Excess/Deficit

Revenues/Expenditures

152,507

Adjustments

0

Prior Year Ending Fund Bal

480,613

Adjustment

0

Estimated End Fund JUNE 30

480,613

374,508

539,608