



FY25–26 Budget Summary

Prepared for County Commission | Haywood County Tennessee

Budget Overview

The proposed FY25–26 budget reflects careful planning amid cost pressures and a strategic drawdown of fund balance to maintain critical services.

- **All departmental budgets have been reviewed and approved by the Budget Committee, except:**
 - **Fire Department (54310):** Budget aligns with the amount discussed with the full commission in April.
 - **Central Dispatch (54900):** Remains at FY24–25 amounts pending updated figures from the City.
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Cost Pressures & Increases

- **State Retirement Rate** increased from **10.34% to 10.83%**
 - Total County General Impact: ~\$49,000

- **Carryforward Grant Spending** from FY24–25:
 - Fund 101: ~\$885,000
 - Fund 171: **\$4.38 million**
 - These inflate FY25–26 expenditures but are not new obligations.
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Shared Emergency Services Funding

- **Fund 101 makes quarterly transfers to Fund 357:**
 - **Civil Defense:** County covers 25% (TEMA pays 50%, City covers 25%)
 - **Rescue Squad:** 50/50 split between County and City
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Megasite Adjustment

- **Megasite-related costs have been removed** from the Sheriff's Department budget for FY25–26, improving departmental accuracy and transparency.
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Fund Balance Forecast – Fund 101

- **FY24–25 Ending Projection:**
 - Deficit: ~\$2.2 million
 - Ending Fund Balance: ~\$12 million
 - **FY25–26 Projection:**
 - Deficit: ~\$3 million
 - Ending Fund Balance: ~\$8.15 million
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Summary

This budget is the result of collaborative planning and reflects realistic assumptions. While short-term fund balance usage is necessary, long-term sustainability for our county remains a priority.

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
	<u>Estimated Revenues</u>			
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 6,483,329	\$ 6,667,208	\$ 6,675,534
40115	Discount on Property Taxes	(68,145)	(70,047)	(75,000)
40120	Trustee's Collections - Prior Year	114,611	90,301	130,000
40125	Trustee's Collections - Bankruptcy	796	753	1,500
40130	Circuit/Clerk & Master Collections - Prior Years	72,834	163,436	100,000
40140	Interest and Penalty	21,400	20,240	20,000
40161	Payments in Lieu of Taxes - T.V.A.	208,295	156,217	208,296
40162	Payments in Lieu of Taxes - Local Utilities	65,009	48,946	67,250
40163	Payments in Lieu of Taxes - Other	-	-	-
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	4,770,680	2,050,799	1,000,000
40220	Hotel/Motel Tax	99,363	75,000	90,000
40240	Wheel Tax	566,511	450,000	525,000
40250	Litigation Tax - General	146,873	128,812	120,000
40260	Litigation Tax - Special Purpose	2,417	2,143	1,900
40266	Litigation Tax Jail Or Workhouse	261	-	-
40268	Litigation Tax - Courtroom Security	3,785	40,000	38,750
40270	Business Tax	743,474	238,683	250,000
40275	Mixed Drink Tax	5,290	4,000	2,000
40290	Other County Local Option Taxes	19,732	18,395	17,000
40300	<u>Statutory Local Taxes</u>	-	-	-
40320	Bank Excise Tax	21,744	136,139	25,000
40330	Wholesale Beer Tax	45,898	30,000	37,500
40331	Beer Privilege Tax	538	855	500
	TOTAL LOCAL TAXES	\$ 13,324,697	\$ 10,251,880	\$ 9,235,230
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41120	Animal Registration	\$ -	\$ -	\$ -
41140	Cable TV Franchise	2,950	2,800	3,000
41500	<u>Permits</u>			
41510	Beer Permits	847	-	-
41520	Building Permits	27,130	20,000	14,000
41590	Other Permits	5,775	600	1,000
	TOTAL LICENSES AND PERMITS	\$ 36,703	\$ 23,400	\$ 18,000

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
42000	<u>FINES, FORFEITURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 950	\$ 2,200	\$ 3,000
42140	Drug Control Fines		\$ 500	
42190	Data Entry Fee - Circuit Court	-	625	700
42300	<u>General Sessions Court</u>			
42310	Fines	20,689	41,498	45,000
42311	Fines for Littering	48	50	50
42320	Officers Costs	44,026	48,000	48,000
42330	Game and Fish Fines	630	23	100
42341	Drug Court Fees	6,059	6,727	7,000
42350	Jail Fees	36,181	37,651	40,000
42380	DUI Treatment Fines	-	6,766	7,000
42390	Data Entry Fee - General Sessions Court	-	17,000	17,000
42391	Courtroom Security Fee	22	333	300
42392	Victims Assistance Assessments	22,045	21,138	19,950
42400	<u>Juvenile Court</u>			
42410	Fines	862	388	750
42420	Officers Costs	839	839	550
42490	Data Entry Fee - Juvenile Court	-	11,166	19,000
42500	<u>Chancery Court</u>			
42520	Officers Costs	1,140	1,508	1,500
42530	Data Entry Fee - Chancery Court	-	2,775	1,850
42591	Courtroom Security Fee	-	983	1,300
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 133,490	\$ 200,170	\$ 213,050
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Service Charges</u>			
43120	Patient Charges	\$ 971,289	\$ 775,000	\$ 1,000,000
43140	Zoning Studies	4,120	4,185	4,000
43180	Health Department Collections	126,600	35,000	50,000
43190	Other General Service Charges	4,750	1,500	1,500
43340	Recreation Fees	45,974	30,000	30,000
43350	Copy Fees	71	80	100
43366	Greenbelt Late Application Fee	50	-	-
43370	Telephone Commissions	71,143	52,000	50,000
43383	Additional Fees - Titling and Registration	-	10,750	11,000
43392	Data Processing Fee - Register	364	4,454	5,000
43393	Probation Fees	7,068	6,296	6,500
43394	Data Processing Fee - Sheriff	-	3,729	4,000
43395	Sexual Offender Registration Fee -Sheriff	-	3,000	3,000
43396	Data Processing Fee - County Clerk	-	1,300	1,300
43399	Vehicle Registration Reinstatement Fees	-	4,820	5,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 1,231,430	\$ 932,113	\$ 1,171,400

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Interest Earned	\$ -	\$ 20,112	\$ 22,000
44120	Lease/Rentals	20,700	22,025	22,000
44130	Sale of Materials and Supplies	-	-	-
44131	Commissary Sales	12,941	7,800	10,000
44170	Miscellaneous Refunds	77,884	40,208	40,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	11,000	-	-
44540	Sale of Property	-	143,288	100,000
44570	Contributions & Gifts	28,473	11,596	15,000
44990	Other Local Revenues	360,766	145,000	200,000
44990-mega	Other Local Revenues - Megasite related costs	-	78,000	-
	TOTAL OTHER LOCAL REVENUES	\$ 511,764	\$ 468,029	\$ 409,000
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45100	<u>Excess Fees</u>			
45160	Juvenile Court Clerk	\$ 15,041	\$ 9,400	\$ 15,000
45190	Trustee	550,187	480,292	490,000
45500	<u>Fees In Lieu of Salary</u>			
45510	County Clerk	294,316	180,000	200,000
45520	Circuit Court Clerk	73,585	73,000	75,000
45540	General Sessions Court Clerk	297,079	230,000	250,000
45550	Clerk and Master	59,128	71,531	75,000
45560	Juvenile Court Clerk	-	-	-
45580	Register	68,109	70,278	70,000
45590	Sheriff	10,176	7,500	10,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 1,367,623	\$ 1,122,001	\$ 1,185,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 4,500	\$ 9,000	\$ 9,000
46190	Other General Government Grants	122,793	125,185	100,000
46200	<u>Public Safety Grants</u>	-	-	-
46210	Law Enforcement Training Programs	2,400	35,800	35,000
46220	Drug Control Grants	4,172	2,373	4,000
46290	Other Public Safety Grants	1,204,248	283,441	400,000
46290-EBP	Other Public Safety Grants - Evidence-Based Jail Programming Proj	-	70,612	-
46330-AMB	Emergency Medical Services Training	15,775	18,400	11,000
46330-FIRE	Emergency Medical Services Training	15,775	8,000	17,000
46390	Other Health and Welfare Grants	15,775	-	-

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
46800	<u>Other State Revenues</u>	-	-	-
46820	Income Tax	-	-	-
46835	Vehicle Certificate of Title Fees	-	4,500	5,000
46840	Alcoholic Beverage Tax	94,783	80,000	90,000
46845	Opioid Settlement Funds	-	14,993	-
46851	State Revenue Sharing - T.V.A.	423,510	312,277	320,000
46852	State Revenue Sharing - Telecommunications	33,180	24,857	25,000
46855	State Shared Sports Gaming Privilege Tax	-	12,114	15,000
46915	Contracted Prisoner Boarding	390,115	175,000	200,000
46960	Registrar's Salary Supplement	15,164	11,373	12,000
46980	Other State Grants	-	-	-
46990	Other State Revenues	29,392	604,631	5,000
46990-DAG	Other State Revenues - 2022 Local Gov Direct Appropriation Grant	-	-	-
	TOTAL STATE OF TENNESSEE	\$ 2,371,582	\$ 1,792,556	\$ 1,248,000
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47114	USDA - Other	\$ -	\$ -	\$ -
47180	Community Development	-	35,000	35,000
47180-3Str	Community Development - Three Star Grant	-	-	-
47240	Medicaid	131,181	65,000	80,000
47250	Law Enforcement	-	-	-
47301	Covid-19 Grant #1	-	-	-
47302	Covid-19 Grant #2	-	-	-
47306	Covid-19 Grant A	-	-	-
47590	Other Federal Through State	-	-	-
47590-ELC	Other Federal Through State - ELC Grant	350,000	-	-
47600	<u>Direct Federal Revenue</u>	-	-	-
47680	Forest Service	36,554	-	-
	TOTAL FEDERAL GOVERNMENT	\$ 517,735	\$ 100,000	\$ 115,000
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48110	Prisoner Board	\$ -	\$ -	\$ -
48130	Contributions	583,573	2,127,788	2,517,160
48140	Contracted Services	76,995	67,555	50,000
48140-LIB	Contracted Services - Library	-	70,000	100,000
48600	<u>Citizens Groups</u>			
48610	Donations	400	8,208	10,000
48610-VETR	Donations - Veterans Services Donations & Contributions	-	-	-
48990	Other	11,072	8,129	-
48991	Opioid Settlement Funds - Past Remediation	-	48,297	-
49700	Insurance Recovery	29,948	220,500	-
49800	Transfers In	866,817	305,313	-
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	\$ 1,568,804	\$ 2,855,790	\$ 2,677,160
	Total Estimated Revenues	\$ 21,063,826	\$ 17,745,939	\$ 16,271,840

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
<u>Estimated Expenditures</u>				
51000	<u>GENERAL GOVERNMENT</u>			
51100	<u>County Commission 51100</u>			
188	Bonus Payments Payment	\$ -	\$ -	-
191	Board and Committee Members Fees	79,750	70,720	70,720
201	Social Security	6,101	5,410	5,410
204	State Retirement	72	21	-
205	Employee and Dependent Insurance	135	-	-
206	Life Insurance	1,686	1,396	1,710
210	Unemployment Compensation	1	1	10
305	Audit Services	7,682	-	10,300
307	Communication	-	-	-
308	Consultants	-	-	5,000
316	Contributions	-	-	-
320	Dues and Memberships	4,150	18,550	19,150
334	Maintenance Agreements	-	-	-
355	Travel	-	-	3,250
356	Tuition	1,075	1,950	5,000
399	Contract With Other Field Review	4,870	4,200	6,000
422	Food Supplies	10,000	17,688	16,000
506	Liability Insurance	1,729	-	1,729
599	Other Charges	3,193	2,216	10,000
790	Other Equipment	-	2,412	-
	Total County Commission	\$ 120,443	\$ 124,564	\$ 154,279
51220	<u>Beer Board</u>			
118	Secretary to Board	\$ 200	\$ 300	\$ 416
191	Board and Committee Members Fees	600	900	800
332	Legal Notices, Recording, and Court Costs	107	-	200
432	Library Books/Media	-	-	-
	Total Beer Board	\$ 907	\$ 1,200	\$ 1,416
51300	<u>County Mayor/Executive</u>			
101	County Official/Administrative Officer	\$ 100,157	\$ 105,396	\$ 108,697
119	Accountants/Bookkeepers	147,745	167,882	181,278
140	Salary Supplements	-	-	-
161	Secretary(ies)	61,388	64,553	64,553
169	Part-time Personnel	-	-	-
184	Educational Incentive - Official/Admin Officer	1,000	1,000	3,000
186	Longevity Pay	6,090	6,930	7,000
187	Overtime Pay	-	-	-
188	Bonus Payments	2,707	2,707	2,750
201	Social Security	23,243	26,817	28,097
204	State Retirement	32,559	36,108	39,776
205	Employee and Dependent Insurance	44,062	48,289	48,290
206	Life Insurance	1,846	1,660	1,660
210	Unemployment Compensation	103	105	105
299	Other Fringe Benefits	-	-	-
301	Accounting Services	-	-	-
302	Advertising	-	-	-
306	Bank Charges	-	-	-

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
307	Communication	5,115	5,100	5,800
317	Data Processing Services	17,210	27,641	20,550
320	Dues and Memberships	1,595	1,973	1,650
332	Legal Notices, Recording, and Court Costs	521	-	1,300
334	Maintenance Agreements	-	-	300
337	Maintenance and Repair Services - Office Equipment	-	-	350
338	Maintenance and Repair Services - Vehicles	-	-	-
348	Postal Charges	2,434	3,000	3,000
350	Internet Connection	-	-	-
354	Transportation-Other	-	-	-
355	Travel	1,719	1,179	2,000
356	Tuition	550	660	2,000
422	Food Supplies	-	-	500
425	Gasoline	-	-	-
432	Library Books/Media	1,169	535	1,200
435	Office Supplies	2,082	2,700	2,500
508	Premiums on Corporate Surety Bonds	-	-	200
513	Workers' Compensation Insurance	368	400	400
599	Other Charges	13,877	19,941	18,500
719	Office Equipment	489	-	2,000
	Total County Mayor/Executive	\$ 468,028	\$ 524,577	\$ 547,456
51310	Personnel Office/Human Resource			
105	Supervisor/Director	\$ -	\$ 15,442	\$ 72,000
188	Bonus Payments	-	-	-
201	Social Security	-	1,173	5,508
204	State Retirement	-	1,597	7,798
205	Employee and Dependent Insurance	-	2,340	-
206	Life Insurance	-	-	288
210	Unemployment Compensation	-	21	21
	Total Human Resource	\$ -	\$ 20,573	\$ 85,615
51400	County Attorney			
101	County Official/Administrative Officer	\$ 9,984	\$ 9,984	\$ 9,984
169	Part-Time Personnel	147	-	1,750
201	Social Security	775	734	898
204	State Retirement	1,028	946	1,081
205	Employee and Dependent Insurance	7,365	2,340	7,582
210	Unemployment Compensation	0	-	30
320	Dues and Memberships	250	-	200
330	Lease/SBITA Payments	-	1,800	-
331	Legal Services	76,182	25,000	92,000
333	Licenses	250	-	250
355	Travel	418	-	600
411	Data Processing Supplies	-	-	-
414	Duplicating Supplies	54	200	-
432	Library Books/Media	6,527	5,384	7,500
513	Workers' Compensation Insurance	12	17	15
599	Other Charges	-	-	-
	Total County Attorney	\$ 102,993	\$ 46,406	\$ 121,890

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
51500	<u>Election Commission</u>			
101	County Official/Administrative Officer	\$ 77,894	\$ 82,127	\$ 84,699
106	Deputy(ies)	-	30,665	28,665
169	Part-time Personnel	7,734	3,000	2,000
187	Overtime Pay	-	-	1,000
188	Bonus Payments	-	541	-
192	Election Commission	4,800	4,400	4,800
193	Election Workers	8,085	20,873	11,000
201	Social Security	6,207	9,477	10,111
204	State Retirement	8,023	11,626	12,386
205	Employee and Dependent Insurance	15,926	23,815	24,253
206	Life Insurance	301	478	835
210	Unemployment Compensation	51	56	169
307	Communication	3,587	2,796	3,800
317	Data Processing Services	5,913	15,180	15,500
320	Dues and Memberships	-	-	350
332	Legal Notices, Recording, and Court Costs	2,113	1,831	2,000
334	Maintenance Agreements	1,344	6,000	6,000
336	Maintenance and Repair Services - Equipment	-	955	1,000
348	Postal Charges	2,049	3,076	2,700
349	Printing, Stationery, and Forms	2,782	4,695	4,000
351	Rentals	-	-	2,000
355	Travel	3,102	3,156	3,500
435	Office Supplies	1,280	2,501	3,000
506	Liability Insurance	6,959	2,423	4,000
513	Workers' Compensation Insurance	164	200	200
599	Other Charges	75	225	200
709	Data Processing Equipment	2,403	-	-
731	Voting Machines	2,216	-	-
799	Other Capital Outlay	1,240	-	23,700
	Total Election Commission	\$ 164,248	\$ 230,095	\$ 251,868
51600	<u>Register of Deeds</u>			
101	County Official/Administrative Officer	\$ 86,716	\$ 91,252	\$ 94,110
106	Deputy(ies)	34,534	35,905	35,905
168	Temporary Personnel	624	1,714	1,082
184	Educational Incentive - Official/Admin Officer	-	-	-
186	Longevity Pay	840	1,050	1,050
188	Bonus Payments	541	541	542
201	Social Security	8,999	9,932	10,151
204	State Retirement	12,591	13,361	14,370
205	Employee and Dependent Insurance	16,250	16,712	16,512
206	Life Insurance	747	700	700
210	Unemployment Compensation	21	32	32
299	Other Fringe Benefits	-	-	-
307	Communication	1,537	1,000	2,000
320	Dues and Memberships	888	1,200	1,200
348	Postal Charges	78	100	250
349	Printing, Stationery, and Forms	2,032	1,750	3,000
351	Rentals	1,170	980	1,200

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
355	Travel	1,232	1,000	1,300
414	Duplicating Supplies	360	-	-
435	Office Supplies	395	600	800
508	Premiums on Corporate Surety Bonds	-	-	-
513	Workers' Compensation Insurance	225	250	250
709	Data Processing Equipment	-	19,356	7,411
	Total Register of Deeds	\$ 169,781	\$ 197,435	\$ 191,865
51710	<u>Development</u>			
103	Assistant	\$ -	\$ -	\$ 44,000
105	Supervisor/Director	54,616	59,999	60,000
161	Secretary(ies)	1,350	1,352	1,352
186	Longevity Pay	1,680	1,890	1,930
188	Bonus Payments	541	541	542
201	Social Security	3,874	4,287	8,249
204	State Retirement	5,993	6,575	11,678
205	Employee and Dependent Insurance	14,088	14,982	22,219
206	Life Insurance	289	222	350
210	Unemployment Compensation	22	22	63
299	Other Fringe Benefits	-	-	-
307	Communication	2,368	1,864	2,933
309	Contracts with Government Agencies	9,863	9,863	10,500
310	Contracts with Other Public Agencies		3,675	6,300
317	Data Processing Services	-	2,856	3,740
320	Dues and Memberships	872	400	800
332	Legal Notices, Recording, and Court Costs	941	680	1,500
338	Maintenance and Repair Services - Vehicles	163	1,185	2,900
348	Postal Charges	158	25	600
355	Travel	885	465	3,000
425	Gasoline	1,430	1,200	3,500
435	Office Supplies	1,183	1,000	1,500
511	Vehicle and Equipment Insurance	610	-	700
513	Workers' Compensation Insurance	1,069	1,000	1,200
599	Other Charges	305	-	650
709	Data Processing Equipment	1,986	2,197	4,300
718	Motor Vehicles	-	-	49,000
	Total Development	\$ 104,285	\$ 116,281	\$ 243,506
51750	<u>Codes Compliance</u>			
308	Consultants	\$ -	\$ -	\$ -
	Total Codes Compliance	\$ -	\$ -	\$ -
51800	<u>County Buildings</u>			
105	Supervisor/Director	\$ 80,225	\$ 48,882	\$ 54,600
160	Guards	-	-	-
166	Custodial Personnel	134,828	85,212	131,040
167	Maintenance Personnel	-	111,944	136,576
186	Longevity Pay	7,350	5,250	6,300
187	Overtime Pay	3,178	13,000	9,000
188	Bonus Payments	3,519	3,519	-

Haywood County, TennesseeGeneral Fund 101Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
189	Other Salaries and Wages	-	-	-
201	Social Security	17,279	18,134	25,820
204	State Retirement	16,967	24,415	36,553
205	Employee and Dependent Insurance	39,753	44,610	44,544
206	Life Insurance	1,181	989	1,350
210	Unemployment Compensation	204	165	500
299	Other Fringe Benefits	-	-	-
307	Communication	12,967	12,232	14,000
334	Maintenance Agreements	39,056	24,971	60,000
335	Maintenance and Repair Services - Buildings	36,897	29,008	30,000
338	Maintenance and Repair Services - Vehicles	4,380	1,072	4,000
351	Rentals	838	-	1,200
355	Travel	-	-	-
410	Custodial Supplies	17,320	16,476	11,200
414	Duplicating Supplies	4,665	3,394	3,000
425	Gasoline	4,198	4,500	5,000
435	Office Supplies	-	-	-
452	Utilities	239,233	220,479	220,000
452-TCAT	Utilities - TCAT Capacity Charges		175,680	406,686
499	Other Supplies and Materials	45,080	31,754	54,000
506	Liability Insurance	9,821	-	-
511	Vehicle and Equipment Insurance	-	-	-
513	Workers' Compensation Insurance	5,772	8,388	8,810
599	Other Charges	4,942	5,994	3,000
707	Building Improvements	222,429	134,455	230,000
790	Other Equipment	-	-	-
	Total County Buildings	\$ 952,081	\$ 1,024,522	\$ 1,497,179
51910	<u>Preservation of Records</u>			
307	Communication	\$ -	\$ -	\$ 900
328	Janitorial Services	-	-	2,000
355	Travel	-	-	1,000
435	Office Supplies	-	-	1,600
499	Other Supplies and Materials	-	-	5,500
711	Furniture and Equipment	-	-	5,000
	Total Preservation of Records	\$ -	\$ -	\$ 16,000
52000	<u>FINANCE</u>			
52100	<u>Accounting and Budgeting</u>			
191	Board and Committee Members Fees	\$ 200	\$ -	\$ -
201	Social Security	15	-	-
204	State Retirement	0	-	-
210	Unemployment Compensation	-	-	-
	Total Accounting and Budgeting	\$ 215	\$ -	\$ -
52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	\$ 86,716	\$ 91,252	\$ 94,110
106	Deputy(ies)	86,167	59,008	131,324
184	Educational Incentive - Official/Admin Officer	2,621	2,621	2,621
186	Longevity Pay	1,680	2,100	1,050
188	Bonus Payments	1,624	812	1,626

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
191	Board and Committee Members Fees	2,125	490	1,650
201	Social Security	12,445	10,957	17,777
204	State Retirement	16,374	14,821	25,167
205	Employee and Dependent Insurance	46,553	43,519	64,793
206	Life Insurance	900	641	1,100
210	Unemployment Compensation	84	46	96
299	Other Fringe Benefits	-	-	-
307	Communication	1,986	1,980	5,000
312	Contracts with Private Agencies	8,530	9,406	30,000
317	Data Processing Services	17,227	25,121	27,000
320	Dues and Memberships	1,450	100	1,600
338	Maintenance and Repair Services - Vehicles	-	-	-
348	Postal Charges	1,797	1,600	2,200
351	Rentals	8,400	11,000	8,400
355	Travel	58	338	4,000
399	Other Contracted Services	17,100	11,400	12,000
414	Duplicating Supplies	1,076	189	2,000
425	Gasoline	-	-	-
435	Office Supplies	1,404	1,294	2,000
452	Utilities	3,698	5,169	5,000
508	Premiums on Corporate Surety Bonds	-	2,600	-
513	Workers' Compensation Insurance	553	587	-
599	Other Charges	-	2,600	500
709	Data Processing Equipment	2,000	1,382	2,000
719	Office Equipment	3,782	2,746	3,350
Total Property Assessor's Office		\$ 326,351	\$ 303,780	\$ 446,364
52310	<u>Reappraisal Program</u>			
189	Other Salaries and Wages	\$ 15,950	\$ 20,346	\$ 31,498
201	Social Security	1,220	1,544	2,410
204	State Retirement	-	-	-
205	Employee and Dependent Insurance	-	-	-
210	Unemployment Compensation	35	31	50
299	Other Fringe Benefits	-	-	-
307	Communication	-	-	240
317	Data Processing Services	-	-	500
348	Postal Charges	-	10	550
355	Travel	-	-	400
399	Other Contracted Services	5,700	5,700	15,650
425	Gasoline	-	-	-
435	Office Supplies	12	179	800
513	Workers' Compensation Insurance	34	49	49
Total Reappraisal Program		\$ 22,951	\$ 27,859	\$ 52,147
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 86,716	\$ 91,252	\$ 94,110
106	Deputy(ies)	112,732	115,114	140,204
140	Salary Supplements	-	-	-
184	Educational Incentive - Official/Admin Officer	2,621	2,621	2,721
186	Longevity Pay	1,260	1,680	2,310
188	Bonus Payments	1,354	1,083	1,626

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
201	Social Security	14,986	15,362	18,434
204	State Retirement	18,087	20,518	26,097
205	Employee and Dependent Insurance	35,243	45,491	40,641
206	Life Insurance	843	869	1,100
210	Unemployment Compensation	67	106	128
299	Other Fringe Benefits	-	-	-
307	Communication	3,733	2,993	5,500
317	Data Processing Services	14,824	17,013	19,000
320	Dues and Memberships	688	988	1,500
331	Legal Services		129	3,500
334	Maintenance Agreements	1,421	1,065	2,000
337	Maintenance and Repair Services - Office Equipment	-	-	500
348	Postal Charges	2,009	1,165	3,000
349	Printing, Stationery, and Forms	548	450	2,500
435	Office Supplies	3,176	3,047	4,000
508	Premiums on Corporate Surety Bonds	3,728	3,728	4,000
513	Workers' Compensation Insurance	415	450	450
599	Other Charges	22	63	400
709	Data Processing Equipment	3,879	2,830	18,000
	Total County Trustee's Office	\$ 308,352	\$ 328,018	\$ 391,721
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 86,716	\$ 91,252	\$ 94,110
106	Deputy(ies)	129,132	135,789	135,789
169	Part-time Personnel	-	-	2,600
184	Educational Incentive - Official/Admin Officer	2,621	2,621	2,621
186	Longevity Pay	6,300	7,140	7,980
188	Bonus Payments	2,166	2,166	2,166
189	Other Salaries & Wages	-	400	-
201	Social Security	16,726	17,336	18,763
204	State Retirement	23,374	24,725	26,281
205	Employee and Dependent Insurance	38,627	40,640	40,640
206	Life Insurance	1,259	1,200	1,200
210	Unemployment Compensation	92	84	100
307	Communication	3,577	3,355	4,000
320	Dues and Memberships	1,073	1,393	2,000
330	Operating Lease Payments	1,166	945	1,500
334	Maintenance Agreements	22,383	23,777	26,000
348	Postal Charges	3,428	4,000	5,000
349	Printing, Stationery, and Forms	1,074	1,770	2,000
355	Travel	1,467	2,500	2,500
435	Office Supplies	3,907	3,004	4,000
508	Premiums on Corporate Surety Bonds	-	-	250
513	Workers' Compensation Insurance	405	445	445
709	Data Processing Equipment	-	2,200	22,500
719	Office Equipment	-	1,850	2,500
	Total County Clerk's Office	\$ 345,492	\$ 368,591	\$ 404,945
52600	<u>Data Processing</u>			
317	Data Processing Services	\$ 27,381	\$ 31,000	\$ 50,000
	Total Data Processing	\$ 27,381	\$ 31,000	\$ 50,000

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 86,716	\$ 91,252	\$ 94,110
106	Deputy(ies)	225,319	264,035	288,302
184	Educational Incentive - Official/Admin Officer	2,621	2,621	2,621
186	Longevity Pay	13,860	10,920	10,080
188	Bonus Payments	3,790	3,790	-
194	Jury and Witness Expense	4,739	5,410	10,000
201	Social Security	24,493	27,497	30,991
204	State Retirement	32,953	34,313	43,874
205	Employee and Dependent Insurance	44,916	61,110	52,769
206	Life Insurance	2,026	1,885	2,268
210	Unemployment Compensation	151	204	168
299	Other Fringe Benefits	-	-	-
307	Communication	5,590	4,400	7,038
317	Data Processing Services	31,469	34,546	30,800
320	Dues and Memberships	2,266	816	4,000
337	Maintenance and Repair Services - Office Equipment	30	920	1,000
348	Postal Charges	2,012	2,193	2,200
349	Printing, Stationery, and Forms	1,885	2,744	2,000
351	Rentals	3,927	3,272	4,000
355	Travel	986	1,500	1,500
358	Remittance of Revenue Collected	-	-	-
399	Other Contracted Services	-	-	-
411	Data Processing Supplies	2,533	250	1,000
435	Office Supplies	1,842	2,000	2,000
508	Premiums on Corporate Surety Bonds	-	-	500
513	Workers' Compensation Insurance	584	634	634
599	Other Charges	688	828	400
709	Data Processing Equipment	(5,677)	-	-
719	Office Equipment	-	-	-
	Total Circuit Court	\$ 489,717	\$ 557,140	\$ 592,255
53310	<u>General Sessions Judge</u>			
102	Judge(s)	\$ 204,539	\$ 212,925	\$ 219,120
161	Secretary(ies)	45,360	68,611	90,855
186	Longevity Pay	-	210	420
188	Bonus Payments	541	541	-
196	In-service Training	1,217	1,012	1,500
201	Social Security	16,434	18,640	23,860
204	State Retirement	25,795	27,017	33,779
205	Employee and Dependent Insurance	23,560	25,538	24,454
206	Life Insurance	960	813	1,100
210	Unemployment Compensation	21	42	42
299	Other Fringe Benefits	-	-	-
307	Communication	3,008	1,661	3,000
320	Dues and Memberships	800	973	1,200
348	Postal Charges	-	-	150
355	Travel	537	1,186	1,700
432	Library Books/Media	1,085	1,376	1,900

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
435	Office Supplies	1,360	1,376	1,400
499	Other Supplies and Materials	966	1,500	2,000
513	Workers' Compensation Insurance	545	575	575
719	Office Equipment	184	254	1,600
790	Other Equipment	-	-	-
799	Other Capital Outlay	4,090	3,769	5,000
	Total General Sessions Judge	\$ 331,004	\$ 368,018	\$ 413,655
53320	<u>General Sessions Court Clerk</u>			
348	Postal Charges	\$ 193	\$ -	\$ 500
349	Printing, Stationery, and Forms	1,451	1,375	1,500
435	Office Supplies	1,761	2,104	2,000
	Total General Sessions Court Clerk	\$ 3,404	\$ 3,479	\$ 4,000
53330	<u>Recovery/Drug Court</u>			
103	Assistants	\$ 46,731	\$ 52,000	\$ 53,200
186	Longevity Pay	210	420	630
188	Bonus Payments	541	541	-
201	Social Security	3,441	3,828	4,118
204	State Retirement	4,891	5,433	5,830
205	Employee and Dependent Insurance	7,365	7,653	7,725
206	Life Insurance	551	466	530
210	Unemployment Compensation	21	21	21
299	Other Fringe Benefits	-	-	-
307	Communication	396	1,393	2,000
320	Dues and Memberships	1,004	400	1,680
348	Postal Charges	-	-	-
355	Travel	2,262	5,628	8,000
368	Drug Treatment	19,000	19,617	40,000
368-OPAB	Drug Treatment - Opioid Abatement Funds		37,447	26,716
432	Library Books/Media	117	-	750
435	Office Supplies	3,882	3,261	3,500
499	Other Supplies and Materials	466	1,361	3,430
513	Workers' Compensation Insurance	-	200	200
	Total General Sessions Judge	\$ 90,877	\$ 139,670	\$ 158,330
53400	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 86,550	\$ 91,252	\$ 94,110
106	Deputy(ies)	68,474	72,004	72,004
168	Temporary Personnel	-	1,508	1,514
184	Educational Incentive - Official/Admin Officer	-	-	2,620
186	Longevity Pay	420	840	1,260
188	Bonus Payments	1,083	1,083	-
194	Jury and Witness Expense	-	-	520
201	Social Security	11,642	12,376	13,161
204	State Retirement	15,477	17,048	18,631
205	Employee and Dependent Insurance	16,818	17,357	17,129
206	Life Insurance	628	602	790
210	Unemployment Compensation	63	67	63
299	Other Fringe Benefits	-	-	-
307	Communication	2,356	1,180	3,400

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
317	Data Processing Services	4,701	1,870	11,200
320	Dues and Memberships	1,733	430	1,000
330	Lease/SBITA Payments	1,791	1,632	1,800
332	Legal Notices, Recording, and Court Costs	337	3,000	2,200
348	Postal Charges	400	400	600
349	Printing, Stationery, and Forms	517	401	590
355	Travel	207	514	1,260
399	Other Contracted Services	175	360	360
435	Office Supplies	889	1,359	1,250
499	Other Supplies and Materials	-	-	-
508	Premiums on Corporate Surety Bonds	-	-	-
513	Workers' Compensation Insurance	292	300	315
599	Other Charges	80	80	80
709	Data Processing Equipment	6,301	-	-
719	Office Equipment	210	1,844	5,000
	Total Chancery Court	\$ 221,144	\$ 227,507	\$ 250,857
53500	<u>Juvenile Court</u>			
112	Youth Service Officer(s)	\$ 86,400	\$ 70,771	\$ 90,855
186	Longevity Pay	3,360	3,780	1,000
188	Bonus Payments	1,083	1,083	-
196	In-service Training	1,838	2,086	2,500
201	Social Security	6,896	5,707	7,219
204	State Retirement	9,357	7,653	10,219
205	Employee and Dependent Insurance	8,065	10,993	15,048
206	Life Insurance	542	705	500
210	Unemployment Compensation	42	26	67
299	Other Fringe Benefits	-	-	-
307	Communication	2,571	1,550	3,368
320	Dues and Memberships	624	690	1,000
331	Legal Services	14,675	23,026	25,000
348	Postal Charges	61	50	250
355	Travel	2,489	3,690	5,000
435	Office Supplies	839	900	1,050
513	Workers' Compensation Insurance	1,868	945	1,945
599	Other Charges	83	300	500
719	Data Processing Equipment	-	-	1,000
719	Office Equipment	410	617	1,000
	Total Juvenile Court	\$ 141,203	\$ 134,570	\$ 167,521
53900	<u>Other Administration of Justice</u>			
399	Other Contracted Services	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -
53920	<u>Courtroom Security</u>			
160	Guards	\$ 85,123	\$ 109,899	\$ 106,877
188	Bonus Payments	1,354	1,624	-
201	Social Security	6,615	8,532	8,177
210	Unemployment Compensation	110	171	105
307	Communication	-	-	-
330	Lease Payments	14,393	-	-

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
399	Other Contracted Services	-	-	-
435	Office Supplies	-	-	-
451	Uniforms	1,057	-	5,000
599	Other Charges	652	-	-
	Total	\$ 109,304	\$ 120,226	\$ 120,159
54000 PUBLIC SAFETY				
54110 Sheriff's Department				
101	County Official/Administrative Officer	\$ 95,388	\$ 100,377	\$ 103,521
105	Supervisor/Director	69,624	76,874	76,874
106	Deputy(ies)	588,484	713,932	666,562
106-THSO	Deputy(ies) - TN Highway Safety Grant	-	51,176	51,275
107	Detective(s)	50,652	86,343	107,322
108	Investigator(s)	-	-	160,980
109	Captain(s)	-	-	67,000
110	Lieutenant(s)	218,115	217,669	243,080
115	Sergeant(s)	155,520	225,823	228,953
140	Salary Supplements	1,200	1,200	2,600
150	Nightwatchmen - Megasite	255,470	235,600	-
160	Guards	533	-	-
161	Secretary(ies)	72,036	75,611	75,750
169	Part-time Personnel	40,917	46,033	46,008
184	Educational Incentive - Official/Admin Officer	-	-	2,500
186	Longevity Pay	28,560	32,340	32,000
187	Overtime Pay	121,366	177,236	100,000
187-mega	Overtime Pay - Megasite	-	-	-
188	Bonus Payments	12,994	12,994	-
189	Other Salaries and Wages	54,938	72,697	93,100
196	In-service Training	16,800	20,800	23,000
201	Social Security	132,302	158,536	158,969
204	State Retirement	166,568	195,121	225,321
205	Employee and Dependent Insurance	222,333	240,640	260,000
206	Life Insurance	6,899	6,194	7,500
210	Unemployment Compensation	589	808	700
299	Other Fringe Benefits	-	-	-
307	Communication	31,055	37,012	38,000
309	Contracts with Government Agencies	10,716	1,500	-
312	Contracts with Private Agencies	6,902	4,542	-
320	Dues and Memberships	4,741	2,902	5,000
332	Legal Notices, Recording, and Court Costs	1,462	900	1,500
334	Maintenance Agreements	11,710	20,322	23,000
336	Maintenance and Repair Services - Equipment	2,960	3,392	5,000
337	Maintenance and Repair Services - Office Equipment	135	-	1,000
338	Maintenance and Repair Services - Vehicles	34,689	30,000	40,000
340	Medical and Dental Services	-	-	-
348	Postal Charges	1,746	1,600	2,500
349	Printing, Stationery and Forms	1,653	1,300	4,000
355	Travel	13,958	11,000	10,000
356	Tuition	3,470	10,000	20,000
358	Remittance of Revenue Collected	-	-	-
411	Data Processing Supplies	-	-	-

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
425	Gasoline	103,233	95,000	95,000
429	Instructional Supplies and Materials	-	-	-
431	Law Enforcement Supplies	13,917	13,000	26,000
432	Library Books/Media	-	-	-
435	Office Supplies	2,812	2,488	4,500
450	Tires and Tubes	8,502	10,000	10,000
451	Uniforms	14,260	20,000	20,000
499	Other Supplies and Materials	583	1,275	2,000
508	Premiums on Corporate Surety Bonds	727	1,146	1,500
511	Vehicle and Equipment Insurance	24,666	26,564	27,630
513	Workers' Compensation Insurance	33,296	39,000	41,350
599	Other Charges	10,260	15,000	20,000
709	Data Processing Equipment	59,963	1,200	2,500
716	Law Enforcement Equipment	847,790	110,000	52,000
718	Motor Vehicles	234,000	275,505	-
790	Other Equipment	-	79,981	-
	Total Sheriff's Department	\$ 3,790,493	\$ 3,562,634	\$ 3,185,495
54210 Jail				
103	Assistant(s)	\$ 47,175	\$ 51,902	\$ 52,088
105	Supervisor/Director	51,668	56,844	57,049
106	Deputy(ies)	575,517	694,638	913,483
140	Salary Supplement	-	200	311
147	Truck Drivers	600	-	22,000
161	Secretary(ies)	-	42,000	68,000
163	Educational Assistants	2,564	8,938	34,500
165	Cafeteria Personnel	111,495	123,099	123,107
186	Longevity Pay	30,030	30,210	29,790
187	Overtime Pay	309,885	256,832	124,800
188	Bonus Payments	8,933	10,016	-
189	Other Salaries and Wages	50,022	62,724	73,128
201	Social Security	88,949	104,371	114,617
204	State Retirement	95,681	111,145	162,262
205	Employee and Dependent Insurance	132,967	167,036	173,879
206	Life Insurance	5,278	5,281	5,668
210	Unemployment Compensation	721	833	800
299	Other Fringe Benefits	-	-	-
307	Communication	-	-	-
334	Maintenance Agreements	39,979	57,289	69,278
336	Maintenance and Repair Services - Equipment	50,915	31,653	60,000
337	Maintenance and Repair Services - Office Equipment	264	1,000	1,000
338	Maintenance and Repair Services - Vehicles	-	-	-
340	Medical and Dental Services	587,169	613,265	588,310
348	Postal Charges	343	350	1,500
349	Printing, Stationery, and Forms	1,578	750	1,600
355	Travel	5,444	10,000	32,800
410	Custodial Supplies	14,495	11,000	20,000
413	Drugs and Medical Supplies	6,233	27,944	15,000
422	Food Supplies	233,470	241,379	260,000
425	Gasoline	-	-	-
432	Library Books/Media	-	-	-

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
435	Office Supplies	1,429	45,823	97,050
441	Prisoners Clothing	8,618	14,454	16,000
451	Uniforms	6,974	6,355	9,000
499	Other Supplies and Materials	8,491	15,191	11,900
511	Vehicle and Equipment Insurance	-	-	-
513	Workers' Compensation Insurance	33,295	67,697	31,512
709	Data Processing Equipment	-	-	-
710	Food Service Equipment	15,923	1,100	22,000
716	Law Enforcement Equipment	13,031	73,920	50,000
719	Office Equipment	832	4,000	5,000
790	Other Equipment	337,431	69,300	24,000
	Total Jail	\$ 2,877,400	\$ 3,018,541	\$ 3,271,432
54310	<u>Fire Prevention and Control</u>			
105	Supervisor/Director	\$ -	81,500	81,500
151	Firefighters	\$ -	535,429	982,888
169	Part-Time Personnel	\$ -	5,000	33,000
186	Longevity Pay	- \$	- \$	-
187	Overtime Pay	- \$	- \$	40,000
188	Bonus Payments	-	541	550
189	Other Salaries & Wages	-	12,175	12,200
196	In-Service Training	-	8,000	17,000
199	Other Per Diem and Fees	11,914	7,000	7,000
201	Social Security	291	46,719	89,822
204	State Retirement	68	17,252	121,744
205	Employee and Dependent Insurance	-	96,755	106,666
206	Life Insurance	-	2,755	3,432
210	Unemployment Compensation	9	551	273
307	Communication	-	2,072	2,500
309	Contracts with Government Agencies	875,000	-	-
320	Dues and Memberships	-	828	700
333	Licenses	-	305	1,700
336	Maintenance and Repair Services - Equipment	3,711	10,000	12,000
338	Maintenance and Repair Services - Vehicles	15,908	10,000	14,000
356	Tuition	100	-	-
412	Diesel Fuel	9,670	14,899	20,000
413	Drugs And Medical Supplies	-	13,704	10,000
425	Gasoline	5,570	7,839	8,000
435	Office Supplies	-	2,319	2,500
451	Uniforms	-	41,000	5,000
452	Utilities	-	13,470	42,000
499	Other Supplies and Materials	-	3,623	3,000
506	Liability Insurance	4,979	5,004	-
511	Vehicle and Equipment Insurance	80,071	67,845	-
513	Workers' Compensation Insurance	594	13,189	52,000
599	Other Charges	898	270	300
709	Data Processing Equipment	-	2,202	1,800
711	Furniture and Fixtures	-	7,592	11,000
718	Motor Vehicles	-	-	-
719	Office Equipment	-	1,585	1,600
790	Other Equipment	-	112,814	20,000

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
	Total Fire Prevention and Control	\$ 1,008,783	\$ 1,144,240	\$ 1,704,175
54410	<u>Civil Defense</u>			
309	Contracts with Government Agencies	\$ -	\$ -	\$ -
316	Contributions	58,946	62,550	41,688
348	Postal Charges	-	-	-
	Total Civil Defense	\$ 58,946	\$ 62,550	\$ 41,688
54420	<u>Rescue Squad</u>			
316	Contributions	\$ 22,091	\$ 9,812	\$ 9,689
	Total Rescue Squad	\$ 22,091	\$ 9,812	\$ 9,689
54610	<u>County Coroner/Medical Examiner</u>			
131	Medical Personnel	\$ 9,100	\$ 12,800	\$ 14,000
201	Social Security	694	966	1,071
204	State Retirement	464	620	1,516
210	Unemployment Compensation	12	13	13
307	Communications	32,971	29,956	35,000
312	Contracts with Private Agencies	-	-	450
451	Uniforms	-	-	600
	Total County Coroner/Medical Examiner	\$ 43,240	\$ 44,354	\$ 52,650
54900	<u>Other Public Safety - Central Dispatch</u>			
309	Contracts with Government Agencies	\$ 292,424	\$ 315,787	\$ 315,787
	Total Other Public Safety	\$ 292,424	\$ 315,787	\$ 315,787
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55110	<u>Local Health Center</u>			
166	Custodial Personnel	\$ 17,220	\$ 17,220	\$ 20,000
201	Social Security	-	-	-
307	Communication	9,089	9,071	10,000
309	Contracts with Government Agencies		16,484	16,484
309-ARP	Contracts with Government Agencies - ARP Grant	16,484	45,091	26,620
335	Maintenance and Repair Services - Buildings	3,506	18,613	8,362
335-ARP	Maintenance and Repair Services - Buildings - ARP Grant		-	230,124
348	Postal Charges	-	-	50
351	Rentals	-	-	-
368	Drug Treatment	-	-	-
410	Custodial Supplies	520	1,100	600
413	Drugs and Medical Supplies	1,624	529	1,200
413-OPAB	Drugs and Medical Supplies - Opioid Abatement Funds	-	-	48,816
435	Office Supplies	1,072	497	1,500
452	Utilities	8,994	9,312	8,500
790	Other Equipment	-	-	56,152
	Total Local Health Center	\$ 58,509	\$ 117,917	\$ 428,408
55120	<u>Rabies and Animal Control</u>			
309	Contracts with Government Agencies	\$ 183,963	\$ 219,284	\$ 219,284
	Total Rabies and Animal Control	\$ 183,963	\$ 219,284	\$ 219,284

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
55130	<u>Ambulance/Emergency Medical Services</u>			
103	Assistant(s)	\$ -	\$ -	\$ -
105	Supervisor/Director	66,898	81,500	81,500
131	Medical Personnel	-	-	-
132	Materials Supervisor	13,384	13,107	17,136
133	Paraprofessionals	520,002	548,515	574,900
164	Attendants	366,064	389,660	425,674
169	Part-time Personnel	64,130	104,209	137,360
186	Longevity Pay	14,280	14,490	16,380
187	Overtime Pay	96,359	105,400	161,800
188	Bonus Payments	12,182	13,265	-
189	Other Salaries and Wages	30,599	41,078	37,130
196	In-service Training	-	11,520	-
201	Social Security	89,694	99,358	111,069
204	State Retirement	86,500	108,094	142,363
205	Employee and Dependent Insurance	108,776	132,295	129,896
206	Life Insurance	4,331	3,994	4,800
210	Unemployment Compensation	664	657	1,000
299	Other Fringe Benefits	-	-	-
307	Communication	7,710	6,218	9,000
309	Contracts with Government Agencies	36,340	8,480	25,000
317	Data Processing Services	3,657	3,663	6,000
320	Dues and Memberships	125	500	675
333	Licenses	2,350	2,277	4,250
334	Maintenance Agreements	16,985	15,507	26,000
335	Maintenance and Repair Services - Buildings	1,623	1,463	7,000
338	Maintenance and Repair Services - Vehicles	28,776	48,553	52,000
348	Postal Charges	37	-	200
355	Travel	-	-	-
356	Tuition	-	-	-
410	Custodial Supplies	1,647	807	3,000
412	Diesel Fuel	25,061	22,971	40,000
413	Drugs and Medical Supplies	44,604	52,585	62,000
425	Gasoline	1,458	2,076	7,500
429	Instructional Supplies and Materials	-	-	-
435	Office Supplies	1,472	1,612	5,000
451	Uniforms	6,605	9,635	10,000
452	Utilities	9,224	9,802	14,000
460	Geotextile Materials	-	-	-
499	Other Supplies and Materials	263	690	2,000
506	Liability Insurance	28,466	27,470	27,470
511	Vehicle and Equipment Insurance	22,548	29,821	32,100
513	Workers' Compensation Insurance	62,225	55,025	58,225
707	Building Improvements	-	1,807	-
718	Motor Vehicles	-	45,940	-
735	Health Equipment	-	-	-
	Total Ambulance/Emergency Medical Services	\$ 1,775,038	\$ 2,014,042	\$ 2,232,428

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
55390	<u>Appropriation to State</u>			
133	Paraprofessionals	\$ 28,887	\$ 17,904	\$ 46,721
162	Clerical Personnel	-	-	41,576
186	Longevity Pay	-	210	210
187	Overtime Pay	-	-	-
188	Bonus Payments	271	541	-
201	Social Security	2,231	1,419	6,771
204	State Retirement	1,555	1,929	9,585
205	Employee and Dependent Insurance	6,643	4,330	7,524
206	Life Insurance	234	128	300
210	Unemployment Compensation	42	7	42
299	Other Fringe Benefits	-	-	-
355	Travel	242	386	3,000
499	Other Supplies and Materials	-	-	-
513	Workers' Compensation Insurance	1,410	461	1,490
707	Building Improvements	105,172	-	-
	Total Appropriation to State	\$ 146,688	\$ 27,316	\$ 117,219
56000	<u>SOCIAL, CULTURAL AND RECREATIONAL SERVICES</u>			
56500	<u>Libraries</u>			
129	Librarians	\$ 59,841	\$ 84,318	\$ 85,575
186	Longevity Pay	3,780	3,990	4,620
188	Bonus Payments	1,083	3,083	3,200
201	Social Security	4,406	6,690	7,145
204	State Retirement	8,675	11,039	11,469
205	Employee and Dependent Insurance	11,661	20,821	22,723
206	Life Insurance	505	591	700
210	Unemployment Compensation	42	84	63
299	Other Fringe Benefits	1,400	-	-
316	Contributions	103,533	113,617	113,617
506	Liability Insurance	517	469	538
513	Workers' Compensation Insurance	156	-	165
707	Building Improvements	-	-	-
	Total Libraries	\$ 195,598	\$ 244,702	\$ 249,815
56700	<u>Parks and Fair Boards</u>			
101	County Official/Administrative Officer	\$ 58,632	\$ 61,653	\$ 61,653
105	Supervisor/Director	34,227	35,990	35,990
141	Foremen	39,593	41,558	43,299
149	Laborers	153,557	163,571	159,213
161	Secretary(ies)	36,902	36,852	40,356
168	Temporary Personnel	73,338	82,468	80,000
186	Longevity Pay	7,140	8,610	9,030
187	Overtime Pay	855	2,079	3,894
188	Bonus Payments	6,226	6,226	6,226
201	Social Security	29,858	31,750	33,635
204	State Retirement	32,378	36,714	38,952
205	Employee and Dependent Insurance	61,397	63,978	63,357
206	Life Insurance	2,185	1,804	2,000
210	Unemployment Compensation	347	297	450
299	Other Fringe Benefits	-	-	-

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
307	Communication	8,950	2,583	8,600
312	Contracts With Private Agencies	16,507	20,396	23,000
316	Contributions	6,000	6,000	6,000
320	Dues and Memberships	1,403	1,055	2,200
335	Maintenance and Repair Services - Buildings	58,277	35,890	41,055
336	Maintenance and Repair Services - Equipment	6,556	18,838	15,000
337	Maintenance and Repair Services - Office Equipment	1,098	253	1,200
338	Maintenance and Repair Services - Vehicles	10,521	7,476	15,000
347	Pest Control	1,166	1,280	1,500
348	Postal Charges	-	1	200
355	Travel	3,085	4,225	8,000
356	Tuition	1,625	680	2,050
410	Custodial Supplies	5,626	6,500	7,500
420	Fertilizer, Lime, and Seed	11,830	7,215	23,115
425	Gasoline	14,978	13,031	20,000
435	Office Supplies	2,916	2,542	3,600
452	Utilities	86,017	72,578	90,000
499	Other Supplies and Materials	18,740	8,566	15,000
506	Liability Insurance	2,575	3,222	3,222
509	Refunds	5,665	5,160	10,000
511	Vehicle and Equipment Insurance	5,408	5,838	5,500
513	Workers' Compensation Insurance	7,214	6,373	8,261
599	Other Charges	9,340	3,116	10,000
707	Building Improvements	87,871	37,974	50,000
712	Heating and Air Conditioning Equipment	2,468	862	6,000
717	Maintenance Equipment	12,000	405	40,000
718	Motor Vehicles	-	87,444	-
791	Other Construction	31,250	597,913	
	Total Parks and Fair Boards	\$ 955,719	\$ 1,530,966	\$ 994,058
56900	<u>Other Social, Cultural and Recreational</u>			
168	Temporary Personnel	\$ -	\$ -	\$ -
210	Unemployment Compensation	-	-	-
309	Contracts with Government Agencies	1,000	1,589	4,000
355	Travel	3,145	6,350	7,000
422	Food Supplies	3,806	7,857	4,000
425	Gasoline	-	-	-
429	Instructional Supplies	1,788	735	5,000
435	Office Supplies	235	388	350
499	Other Supplies and Materials	3,975	8,686	7,500
	Total Other Social, Cultural and Recreational	\$ 13,949	\$ 25,604	\$ 27,850
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	<u>Agriculture Extension Service</u>			
140	Salary Supplements	\$ 164,910	\$ 157,174	\$ 167,532
166	Custodial Personnel	1,500	4,500	5,000
307	Communication	4,818	4,413	7,000
333	Licenses	550	50	750
335	Maintenance and Repair Services - Buildings	-	-	-
355	Travel	1,420	483	7,000

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
410	Custodial Supplies	3,000	-	1,000
499	Other Supplies and Materials	1,249	26	5,000
513	Workers' Compensation Insurance	-	-	-
599	Other Charges	-	2,184	5,000
707	Building Improvements	1,326	-	2,500
	Total Agriculture Extension Service	\$ 178,773	\$ 168,829	\$ 200,782
57500	<u>Soil Conservation</u>			
161	Secretary(ies)	\$ 41,842	\$ 43,918	\$ 45,759
186	Longevity Pay	-	210	210
188	Bonus Payments	541	541	541
189	Other Salaries and Wages	-	-	-
201	Social Security	3,220	3,383	3,558
204	State Retirement	4,040	4,619	5,038
205	Employee and Dependent Insurance	7,231	7,465	7,407
206	Life Insurance	312	240	288
210	Unemployment Compensation	21	21	21
299	Other Fringe Benefits	-	-	-
513	Workers' Compensation Insurance	60	-	63
	Total Soil Conservation	\$ 57,268	\$ 60,398	\$ 62,885
58000	<u>OTHER OPERATIONS</u>			
58120	<u>Industrial Development</u>			
321	Engineering Services	\$ 43,147	\$ -	\$ -
339	Matching Share	-	41,413	-
499	Other Supplies and Materials	-	-	-
599	Other Charges	2,915	2,385	-
718	Motor Vehicles	-	-	-
724	Site Development	-	-	-
	Total Industrial Development	\$ 46,062	\$ 43,798	\$ -
58190	<u>Other Economic and Community Development</u>			
312	Contracts with Private Agencies	\$ -	\$ -	\$ -
355	Travel	-	-	-
399	Other Contracted Services	-	-	-
463	Testing	-	-	-
499	Other Supplies and Materials	-	-	-
	Total Other Economic and Community Development	\$ -	\$ -	\$ -
58300	<u>Veterans' Services</u>			
188	Bonus Payments	\$ 271	\$ 541	\$ 550
189	Other Salaries and Wages	34,484	36,196	36,262
201	Social Security	2,659	2,810	2,817
210	Unemployment Compensation	21	21	30
307	Communication	3,237	3,079	3,000
317	Data Processing Services	449	-	499
320	Dues and Memberships	50	50	450
334	Maintenance Agreements	-	-	499
348	Postal Charges	1,528	353	1,200
351	Rentals	600	550	600
355	Travel	5,726	5,077	5,300

Haywood County, Tennessee**General Fund 101****Statement of Proposed Operations**

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
435	Office Supplies	515	600	600
513	Workers' Compensation Insurance	496	-	496
599	Other Charges	-	-	-
719	Office Equipment	1,988	1,300	1,800
	Total Veterans' Services	\$ 52,024	\$ 50,577	\$ 54,103
58400	<u>Other Charges</u>			
103	Assistant(s)	\$ -	\$ -	\$ -
105	Supervisor/Director	-	-	-
201	Social Security	-	-	-
204	State Retirement	-	-	-
205	Employee and Dependent Insurance	-	-	-
206	Life Insurance	-	-	-
210	Unemployment Compensation	-	-	-
299	Other Fringe Benefits	-	-	-
510	Trustees Commission	-	-	-
511	Vehicle & Equipment Insurance	-	-	-
513	Workers' Compensation Insurance	-	-	-
	Total Other Charges	\$ -	\$ -	\$ -
58500	<u>Contributions to Other Agencies</u>			
309	Contracts with Other Agencies	\$ 18,900	\$ 18,900	\$ 18,900
316	Contributions	2,024,374	73,396	57,987
358	Remittance of Revenue Collected	-	-	-
	Total Contributions to Other Agencies	\$ 2,043,274	\$ 92,296	\$ 76,887
58800	<u>Covid-19 Grant</u>			
58801	193-Election Workers	\$ -	\$ -	\$ -
58802	599- Other Charges	-	-	-
58803	599- Other Charges	-	-	-
	Total Covid-19 Grant#3	\$ -	\$ -	\$ -
58811	<u>Covid-19 Grant</u>			
101	Covid-19 Grant A - County Official/Administrative Officer	\$ -	\$ -	\$ -
105	Covid-19 Grant A - Supervisor/Director	-	-	-
106	Covid-19 Grant A - Deputy(ies)	-	-	-
110	Covid-19 Grant A - Lieutenant(s)	-	-	-
115	Covid-19 Grant A - Sergeant(s)	-	-	-
133	Covid-19 Grant A - Paraprofessionals	-	-	-
160	Covid-19 Grant A - Guards	-	-	-
164	Covid-19 Grant A - Attendants	-	-	-
169	Covid-19 Grant A - Part-Time Personnel	-	-	-
	Total Covid-19 Grant#3	\$ -	\$ -	\$ -
58900	<u>Miscellaneous</u>			
302	Advertising-Three Star Grant	\$ 50,000	\$ -	\$ -
303	Ambulance Services - Helicopter	46,000	46,000	46,000
309	Contracts With Government Agencies	-	875,000	-
316	Contributions	-	-	-
320-CHCOM	Dues and Memberships - Chamber of Commerce	95,000	75,000	75,000
320-MNSTR	Dues and Memberships - Main Street		27,500	27,500

Haywood County, Tennessee
General Fund 101
Statement of Proposed Operations

Account No.	Description	Actual 2023-2024	Estimated 2024-2025	Budgeted 2025-2026
399	Other Contracted Services	-	67,395	-
502	Building and Contents Insurance	221,785	267,645	270,000
506	Liability Insurance	105,830	115,000	115,000
510	Trustee's Commission	220,826	186,955	214,000
511	Vehicle & Equipment Insurance	4,869	5,575	5,575
513	Workers' Compensation Insurance	-	-	-
599	Other Charges	127,723	32,336	-
	Total Miscellaneous	\$ 872,033	\$ 1,698,406	\$ 753,075
82100	<u>PRINCIPAL</u>			
82110	<u>General Government</u>			
610	Principal on Capital Leases	\$ -	\$ -	\$ -
	Total General Government	\$ -	\$ -	\$ -
82200	<u>INTEREST</u>			
82210	<u>General Government</u>			
611	Interest on Capital Leases	\$ -	\$ -	\$ -
	Total General Government	\$ -	\$ -	\$ -
	Total Estimated Expenditures	\$ 19,172,436	\$ 19,347,565	\$ 20,160,737
99000	<u>OTHER USES</u>			
99100	<u>Transfers Out</u>	\$ 528,364	\$ 631,681	\$ -
	Total Transfers Out	\$ 528,364	\$ 631,681	\$ -
	Total Estimated Expenditures and Other Uses	\$ 19,700,800	\$ 19,979,246	\$ 20,160,737
	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,363,026	\$ (2,233,307)	\$ (3,888,897)
	Estimated Other Financing Sources (Uses):			
	Capital Leases Issued	\$ -	\$ -	\$ -
	Insurance Recovery	-	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
	Estimated Beginning Fund Balance, July 1	\$ 12,917,970	\$ 14,280,996	\$ 12,047,689
	Estimated Ending Fund Balance, June 30	\$ 14,280,996	\$ 12,047,689	\$ 8,158,792