

**THE BUDGET  
OF  
HAYWOOD 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**



Office of the County Mayor  
Courthouse  
1 North Washington  
Brownsville, TN 38012  
Telephone (731) 772-1432

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June 30, 2026

Comptroller of the Treasury  
Attn: Director Sheila Reed  
Division of Local Government Finance  
Cordell Hull Building  
425 Rep. John Lewis Way N.  
Nashville, TN 37243

Greetings Mrs. Reed:

Haywood County, Tennessee adopted a budget for Fiscal Year 2027 on June 30, 2026, in a regular session of the Haywood County Commission.

Enclosed are the copies of the appropriation, non-profit, and tax levy resolutions that were adopted by the County Commission, as well as the detailed budget for all funds, and the required supporting documentation schedules.

If you need any further information, or have questions about the enclosed schedule, please contact me, Mayor David Livingston, at [dlivingston@haywoodtn.gov](mailto:dlivingston@haywoodtn.gov), or by phone at 731-772-1432.

For specific questions regard the Haywood County School funds, please contact Larry Livingston, Chief Financial Officer for Haywood County Schools, at 731-780-6820 or by email at [larry.livingston@hcsk12.net](mailto:larry.livingston@hcsk12.net).

For specific questions regarding the Haywood County Highway Fund, please contact Beth Moore, Office Manager, at 731-772-9423 or by email at [hchdept@gmail.com](mailto:hchdept@gmail.com).

Sincerely,

David Livingston  
Haywood County Mayor

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**HAYWOOD COUNTY, TENNESSEE**

**Budget for the Year Ending June 30, 2027**

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

SECTION 1, BE IT RESOLVED by the Board of County Commissioners of Haywood County, Tennessee, assembled in called session on the 30th day of June, 2026, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Haywood County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2026, and ending June 30, 2027, according to the following schedule:

GENERAL FUND 101

|  |              |
|--|--------------|
| 51100 County Commission                                  | \$ 183,760   |
| 51220 Beer Board   | \$ 1,416     |
| 51300 County Mayor                                       | \$ 642,651   |
| 51310 Personnel Office/Human Resource                    | \$ 87,748    |
| 51400 County Attorney                                    | \$ 122,092   |
| 51500 Election Commission (Including Voter Registration) | \$ 274,948   |
| 51600 Register of Deeds                                  | \$ 195,677   |
| 51710 Development  | \$ 220,682   |
| 51750 Codes Compliance                                   | \$ 0         |
| 51800 County Buildings                                   | \$ 1,319,133 |
| 561910 Preservation of Records                           | \$ 16,000    |
| 52100 Accounting and Budgeting                           | \$ 0         |
| 52300 Property Assessor's Office                         | \$ 430,716   |
| 52310 Reappraisal Program                                | \$ 57,300    |
| 52400 County Trustee's Office                            | \$ 396,984   |
| 52500 County Clerk's Office                              | \$ 425,884   |
| 52600 Data Processing                                    | \$ 60,000    |
| 53100 Circuit Court                                      | \$ 631,499   |
| 53310 General Sessions Judge                             | \$ 432,108   |
| 53320 General Sessions Court Clerk                       | \$ 5,500     |
| 53330 Recovery/Drug Court                                | \$ 159,877   |
| 53400 Chancery Court                                     | \$ 260,780   |
| 53500 Juvenile Court                                     | \$ 161,866   |
| 53920 Courtroom Security                                 | \$ 125,435   |
| 54110 Sheriff's Department                               | \$ 3,391,767 |
| 54210 Jail   | \$ 3,415,194 |
| 54310 Fire Prevention and Control                        | \$ 1,972,312 |
| 54410 Civil Defense                                      | \$ 42,731    |
| 54420 Rescue Squad                                       | \$ 9,689     |
| 54610 County Coroner/Medical Examiner                    | \$ 53,065    |
| 54900 Other Public Safety                                | \$ 400,879   |
| 55110 Local Health Center                                | \$ 68,596    |
| 55120 Rabies and Animal Control                          | \$ 162,978   |
| 55130 Ambulance/Emergency Medical Services               | \$ 1,991,513 |
| 55390 Appropriation to State                             | \$ 128,262   |
| 56500 Libraries  | \$ 262,400   |
| 56700 Parks and Fair Boards                              | \$ 1,015,689 |
| 56900 Other Social, Cultural, and Recreational           | \$ 34,350    |

|                                       |                     |
|---------------------------------------|---------------------|
| 57100 Agriculture Extension Service   | \$ 205,093          |
| 57500 Soil Conservation               | \$ 64,790           |
| 58120 Industrial Development          | \$ 9,540            |
| 58300 Veterans' Services              | \$ 54,987           |
| 58500 Contributions to Other Agencies | \$ 106,350          |
| 58900 Miscellaneous                   | \$ 849,383          |
| Total General Fund                    | <u>\$ 2,451,624</u> |

DRUG CONTROL FUND 122

|                         |                  |
|-------------------------|------------------|
| 54150 Drug Enforcement  | \$ 13,075        |
| Total Drug Control Fund | <u>\$ 13,075</u> |

HIGHWAY/PUBLIC WORKS FUND 131

|  |                     |
|--|---------------------|
| 61000 Administration                         | \$ 344,239          |
| 62000 Highway and Bridge Maintenance         | \$ 2,642,723        |
| 63100 Operation and Maintenance of Equipment | \$ 1,227,850        |
| 65000 Other Charges                          | \$ 172,255          |
| 66000 Employee Benefits                      | \$ 449,525          |
| 68000 Capital Outlay                         | \$ 825,000          |
| Total Highways/Public Works Fund             | <u>\$ 5,661,592</u> |

GENERAL PURPOSE SCHOOL FUND 141

|                                       |                      |
|---------------------------------------|----------------------|
| 71100 Regular Instruction Program     | \$ 12,098,614        |
| 71150 Alternative Instruction Program | \$ 355,701           |
| 71200 Special Education Program       | \$ 1,969,879         |
| 71300 Vocational Education Program    | \$ 1,061,301         |
| 72110 Attendance                      | \$ 502,048           |
| 72120 Health Services                 | \$ 278,689           |
| 72130 Other Student Support           | \$ 1,368,312         |
| 72210 Regular Instruction Program     | \$ 1,920,103         |
| 72215 Alternative Instruction Program | \$ 124,563           |
| 72220 Special Education Program       | \$ 419,583           |
| 72230 Vocational Education Program    | \$ 109,682           |
| 72250 Technology                      | \$ 562,595           |
| 72310 Board of Education              | \$ 557,948           |
| 72320 Director of Schools             | \$ 373,589           |
| 72410 Office of the Principal         | \$ 2,129,349         |
| 72510 Fiscal Services                 | \$ 394,885           |
| 72520 Human Services/Personnel        | \$ 389,805           |
| 72610 Operation of Plant              | \$ 1,016,993         |
| 72620 Maintenance of Plant            | \$ 1,849,454         |
| 72710 Transportation                  | \$ 2,023,992         |
| 73300 Community Services              | \$ 26,305            |
| 73400 Early Childhood Education       | \$ 0                 |
| 76100 Capital Outlay                  | \$ 102,000           |
| 82130 Education                       | \$ 291,085           |
| Total General Purpose School Fund     | <u>\$ 29,926,475</u> |

CENTRAL CAFETERIA FUND 143

|                              |                     |
|------------------------------|---------------------|
| 73100 Food Service           | \$ 2,528,771        |
| Total Central Cafeteria Fund | <u>\$ 2,528,771</u> |

GENERAL DEBT SERVICE FUND 151

|   |                     |
|---|---------------------|
| 82110 Principal - General Government          | \$ 975,000          |
| 82130 Education Principal                     | \$ 465,282          |
| 82210 Interest - General Government           | \$ 98,853           |
| 82230 Education Interest                      | \$ 505,098          |
| 82310 Other Debt Service - General Government | \$ 31,725           |
| Total General Debt Service Fund               | <u>\$ 2,075,958</u> |

GENERAL CAPITAL PROJECTS FUND 171

|   |                     |
|---|---------------------|
| 54310 Fire Prevention and Control         | \$ 0                |
| 58400 Other Charges                       | \$ 0                |
| 91200 Highway and Street Capital Projects | \$ 8,407,299        |
| Total General Capital Projects Fund       | <u>\$ 8,407,299</u> |

SOLID WASTE DISPOSAL FUND 207

|  |                     |
|--|---------------------|
| 55754 Landfill Operation and Maintenance | \$ 2,037,409        |
| 82000 Principal and Interest             | \$ 26,600           |
| Total Solid Waste Disposal Fund          | <u>\$ 2,064,009</u> |

JOINT VENTURE FUND 357

|                          |                   |
|--------------------------|-------------------|
| 54410 Civil Defense      | \$ 170,922        |
| 54420 Rescue Squad       | 19,378            |
| Total Joint Venture Fund | <u>\$ 190,300</u> |

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the trustee, county clerk, circuit court clerk, clerk and master, register, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court clerk, clerk and master, register and sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget, except for amendments to the budget for funds under supervision of the director of schools, shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 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 9-21-403, Tennessee Code Annotated.

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 state 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 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 not later than June 30, 2027.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2026. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

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

SECTION 9. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has 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 this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

30th day of June, 2026.

APPROVED: \_\_\_\_\_  
David Livingston, County Mayor

ATTESTED: \_\_\_\_\_  
Sonya Castellaw, County Clerk

**RESOLUTION \_\_\_\_\_ FIXING THE TAX LEVY IN  
HAYWOOD COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING JULY 1, 2026**

SECTION 1- BE IT RESOLVED by the Board of County Commissioners of Haywood County, Tennessee, assembled in called session on this 30th day of June, 2026, that the combined property tax rate for Haywood County, Tennessee for the year beginning July 1, 2026 shall be \$1.9285 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

| <u>FUND</u>            | <u>RATE</u>   |
|------------------------|---------------|
| General                | \$ 1.0529     |
| Highway/Public Works   | 0.0792        |
| General Purpose School | 0.6435        |
| General Debt Service   | 0.1529        |
| <br>Total              | <br>\$ 1.9285 |

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 Haywood County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4- BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 30th day of June 2026.

APPROVED: \_\_\_\_\_  
David Livingston, County Mayor

ATTESTED: \_\_\_\_\_  
Sonya Castellaw, County Clerk

**RESOLUTION NO.**

**A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT ORGANIZATIONS  
OF HAYWOOD COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2026 AND ENDING JUNE 30, 2027**

**WHEREAS**, Section 5-9-109, Tennessee Code Annotated, authorizes the County Legislative Body to make appropriations to non-profit organizations; and,

**WHEREAS**, The Haywood County Legislative Body recognizes the various non-profit organizations providing services in Haywood County have great need of funds to carry on their work; and,

**NOW, THEREFORE, BE IT RESOLVED**, by the Haywood County Legislative Body on this 30th day of June 2026.

**SECTION 1.** That eighty-two thousand, four hundred fifty dollars (\$87,450) be appropriated to nonprofit organizations in Haywood County as reflected below.

|   |                  |
|---|------------------|
| 58500-316 CARL PERKINS CENTER (from Victims Assistance Revenue) | \$ 9,975         |
| 58500-316 WRAP (from Victims Assistance Revenue)                | 3,990            |
| 58500-316 ONE SAFE PLACE (from Victims Assistance Revenue)      | 5,985            |
| 58500-316 VISIT HAYWOOD/BROWNSVILLE TOURISM                     | 20,000           |
| 58900-320 MAIN STREET   | 27,500           |
| 58500-316 STANTON LIBRARY                                       | 20,000           |
|   | <u>\$ 87,450</u> |

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

1. That the non-profit organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such non-profit organization in accordance with Section 5-9-109 (c), Tennessee Code Annotated.
2. That said funds must only be used by the named non-profit organization in furtherance of its non-profit purposes benefiting the general welfare of the residents of the county.
3. That it is the expressed interest of the County Commission of Haywood County in providing funds to the above-named non-profit organizations to be fully in compliance with Chapter 0390-2-7 of the rules of the Comptroller of the Treasury and Section 5-9-109. Tennessee Code Annotated and any and all other laws which may apply to county appropriations to non-profit organizations and so this appropriation if made subject to compliance with all of these laws and regulations.

**BE IT FURTHER RESOLVED**, that this resolution shall take effect immediately upon passage.

APPROVED on this 30th day of June 2026

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David Livingston  
Haywood County Mayor

ATTEST:

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SONYA CASTELLAW, County Clerk

**2026-2027 FEDERAL BUDGET RESOLUTION**

WHEREAS, the Haywood County Board of Education has requested that the Haywood County Commission include in its appropriation request a resolution concerning Federal Projects Fund and certain other items concerning federal funding; and

WHEREAS, the Haywood County Commission agrees to include a certain resolution concerning these request by the Haywood County Board of Education;

NOW, THEREFORE, BE IT RESOLVED, that the Haywood County Commission approves the following resolution to be included in the appropriation request of the Haywood County Commission which is as follows:

Be it resolved that the Haywood County Schools' Federal Projects Fund shall be the budget approved for the separate projects within the Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Act (IDEA-Part B and Preschool), Carl Perkins Vocational projects and other Federal Grants by the Haywood County Board of Education.

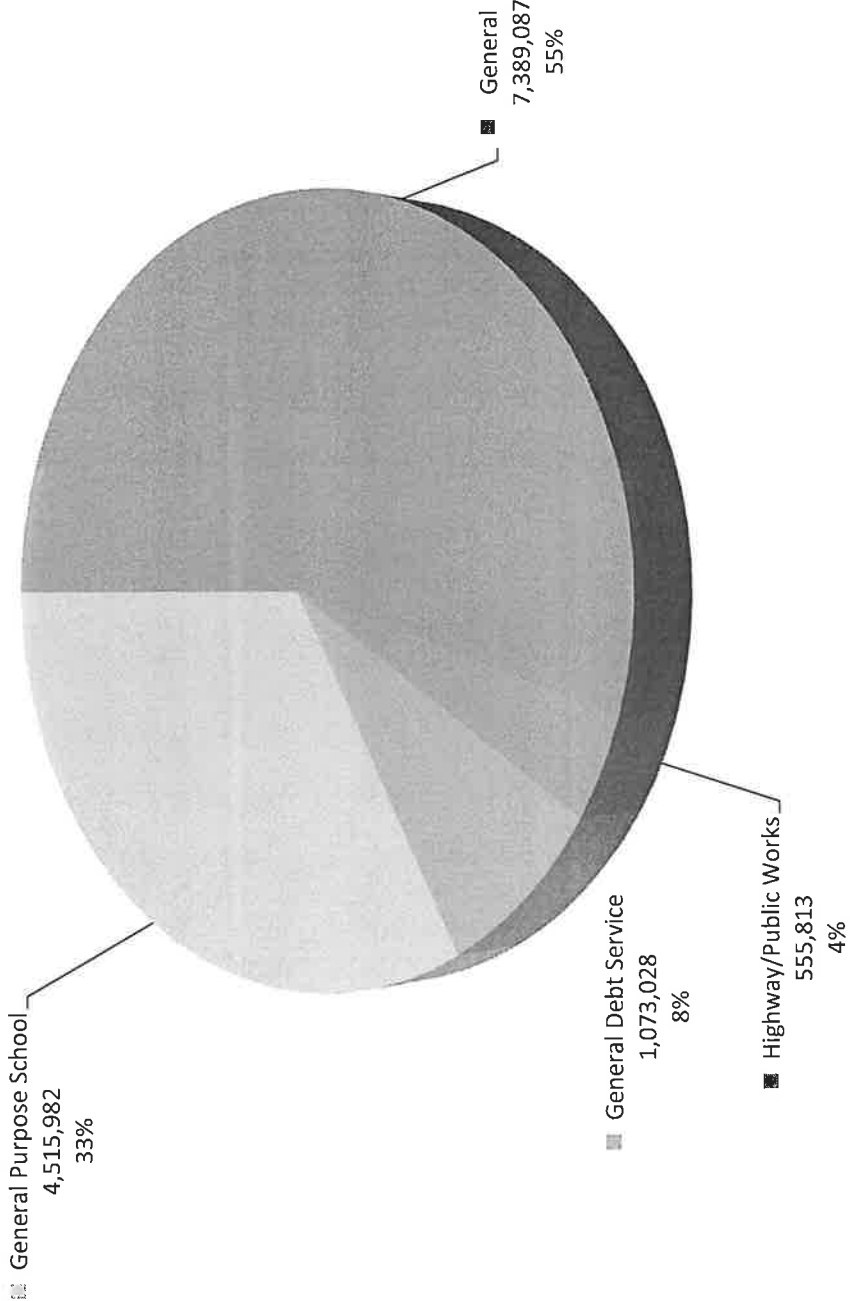
DATED: June 30 , 2026

Haywood County, Tennessee  
Statement of Estimated Revenue from Current Property Taxes  
2026 Assessments Based Upon Estimated  
Assessed Valuation of \$738,720,324

| Fund                   | Proposed<br>Tax Rate | Amount of<br>Tax Levy | Reserve for<br>Delinquency | Net<br>Estimated<br>Collection of<br>Taxes |
|------------------------|----------------------|-----------------------|----------------------------|--|
| General                | \$ 1.0529            | \$ 7,777,986          | \$ 388,899                 | \$ 7,389,087                               |
| Highway/Public Works   | 0.0792               | 585,067               | 29,254                     | 555,813                                    |
| General Debt Service   | 0.1529               | 1,129,503             | 56,475                     | 1,073,028                                  |
| General Purpose School | 0.6435               | 4,753,665             | 237,683                    | 4,515,982                                  |
| Total                  | \$ 1.9285            | \$ 14,246,221         | \$ 712,311                 | \$ 13,533,910                              |

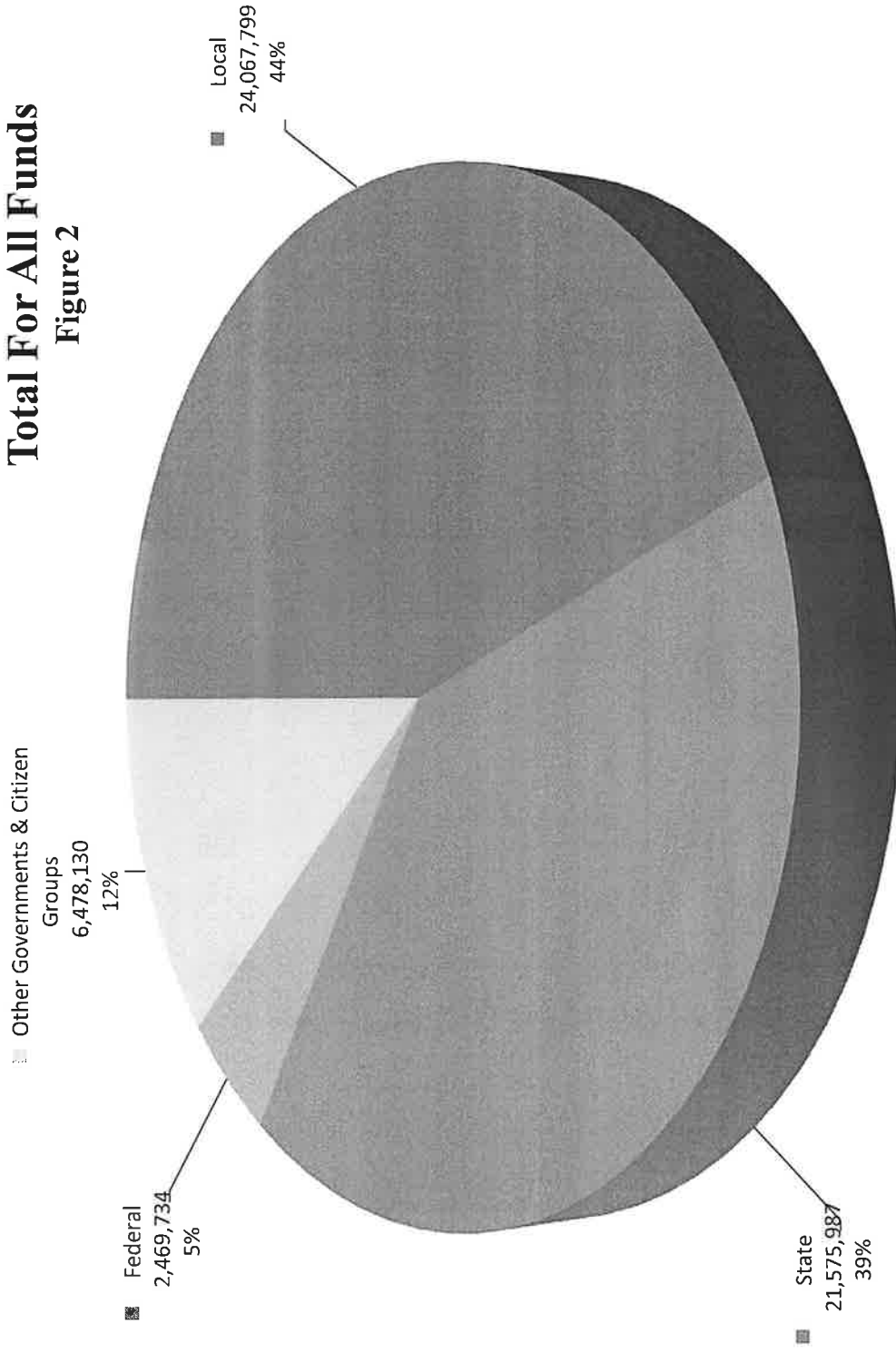
# Property Tax Revenue Distribution by Fund

Figure 1

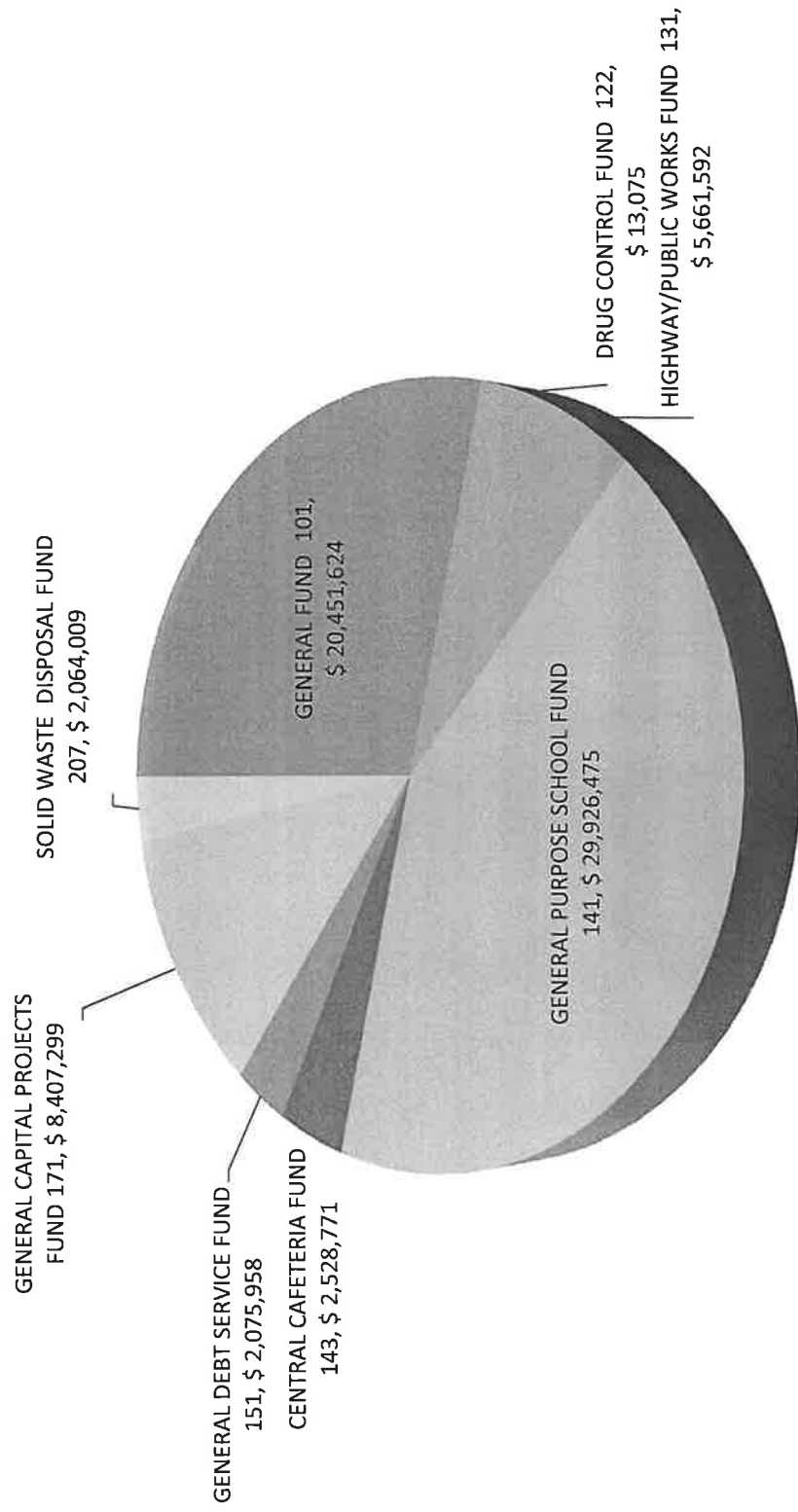


# Major Revenue Sources Total For All Funds

Figure 2



**Expenditure Distribution by Fund**  
**Figure 3**



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

| Account No. | Description                                      | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
|             | <u>Estimated Revenues</u>                        |                     |                        |                       |
| 40000       | <u>LOCAL TAXES</u>                               |                     |                        |                       |
| 40100       | <u>County Property Taxes</u>                     |                     |                        |                       |
| 40110       | Current Property Tax                             | \$ 6,724,451        | \$ 7,737,081           | \$ 7,389,087          |
| 40115       | Discount on Property Taxes                       | (70,041)            | (90,565)               | (95,000)              |
| 40120       | Trustee's Collections - Prior Year               | 106,151             | 111,248                | 110,000               |
| 40125       | Trustee's Collections - Bankruptcy               | 881                 | 646                    | 1,000                 |
| 40130       | Circuit/Clerk & Master Collections - Prior Years | 206,503             | 36,785                 | 80,000                |
| 40140       | Interest and Penalty                             | 24,399              | 24,588                 | 22,000                |
| 40161       | Payments in Lieu of Taxes - T.V.A.               | 208,289             | 190,932                | 204,000               |
| 40162       | Payments in Lieu of Taxes - Local Utilities      | 65,009              | 65,640                 | 60,000                |
| 40163       | Payments in Lieu of Taxes - Other                | -                   | -                      | -                     |
| 40200       | <u>County Local Option Taxes</u>                 |                     |                        |                       |
| 40210       | Local Option Sales Tax                           | 2,129,137           | 1,134,199              | 780,000               |
| 40220       | Hotel/Motel Tax                                  | 80,053              | 60,705                 | 70,000                |
| 40240       | Wheel Tax  | 570,433             | 565,874                | 560,000               |
| 40250       | Litigation Tax - General                         | 169,944             | 115,538                | 120,000               |
| 40260       | Litigation Tax - Special Purpose                 | 2,791               | 1,885                  | 1,900                 |
| 40266       | Litigation Tax Jail Or Workhouse                 | -                   | -                      | -                     |
| 40268       | Litigation Tax - Courtroom Security              | 3,888               | 36,312                 | 38,750                |
| 40270       | Business Tax                                     | 1,315,925           | 1,028,038              | 400,000               |
| 40275       | Mixed Drink Tax                                  | 5,370               | 3,661                  | 3,000                 |
| 40290       | Other County Local Option Taxes                  | 23,862              | 14,561                 | 17,000                |
| 40300       | <u>Statutory Local Taxes</u>                     |                     |                        |                       |
| 40320       | Bank Excise Tax                                  | 136,139             | 34,745                 | 30,000                |
| 40330       | Wholesale Beer Tax                               | 36,113              | 29,869                 | 30,000                |
| 40331       | Beer Privilege Tax                               | 1,077               | 1,005                  | 500                   |
|             | TOTAL LOCAL TAXES                                | \$ 11,740,373       | \$ 11,102,746          | \$ 9,822,237          |
| 41000       | <u>LICENSES AND PERMITS</u>                      |                     |                        |                       |
| 41100       | <u>Licenses</u>                                  |                     |                        |                       |
| 41110       | Marriage Licenses                                | \$ -                | \$ 82                  | \$ 100                |
| 41120       | Animal Registration                              | -                   | -                      | -                     |
| 41140       | Cable TV Franchise                               | 3,036               | 4,187                  | 3,000                 |
| 41500       | <u>Permits</u>                                   |                     |                        |                       |
| 41510       | Beer Permits                                     | 713                 | -                      | -                     |
| 41520       | Building Permits                                 | 20,672              | 38,682                 | 30,000                |
| 41590       | Other Permits                                    | 550                 | 5,630                  | 1,000                 |
|             | TOTAL LICENSES AND PERMITS                       | \$ 24,971           | \$ 48,581              | \$ 34,100             |

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

| Account No. | Description                                    | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 42000       | <b><u>FINES, FORFEITURES AND PENALTIES</u></b> |                     |                        |                       |
| 42100       | <u>Circuit Court</u>                           |                     |                        |                       |
| 42110       | Fines  | \$ 5,225            | \$ 1,900               | \$ 3,000              |
| 42140       | Drug Control Fines                             | 500                 | -                      | -                     |
| 42190       | Data Entry Fee - Circuit Court                 | -                   | 652                    | 700                   |
| 42300       | <u>General Sessions Court</u>                  |                     |                        |                       |
| 42310       | Fines  | 83,711              | 34,527                 | 45,000                |
| 42311       | Fines for Littering                            | 48                  | -                      | 50                    |
| 42320       | Officers Costs                                 | 64,157              | 52,123                 | 48,000                |
| 42330       | Game and Fish Fines                            | 23                  | 203                    | 100                   |
| 42341       | Drug Court Fees                                | 8,524               | 5,611                  | 7,000                 |
| 42350       | Jail Fees                                      | 50,365              | 50,031                 | 40,000                |
| 42380       | DUI Treatment Fines                            | 760                 | 7,486                  | 7,000                 |
| 42390       | Data Entry Fee - General Sessions Court        | 1,799               | 18,937                 | 17,000                |
| 42391       | Courtroom Security Fee                         | 25                  | 466                    | 300                   |
| 42392       | Victims Assistance Assessments                 | 26,173              | 27,350                 | 19,950                |
| 42400       | <u>Juvenile Court</u>                          |                     |                        |                       |
| 42410       | Fines  | 513                 | 106                    | 750                   |
| 42420       | Officers Costs                                 | 1,040               | 348                    | 550                   |
| 42490       | Data Entry Fee - Juvenile Court                | 122                 | 173                    | 350                   |
| 42500       | <u>Chancery Court</u>                          |                     |                        |                       |
| 42520       | Officers Costs                                 | 1,556               | 1,809                  | 1,500                 |
| 42530       | Data Entry Fee - Chancery Court                | 256                 | 1,735                  | 1,850                 |
| 42591       | Courtroom Security Fee                         | 127                 | 1,351                  | 1,300                 |
|             | <b>TOTAL FINES, FORFEITURES AND PENALTIES</b>  | <b>\$ 244,922</b>   | <b>\$ 204,808</b>      | <b>\$ 194,400</b>     |
| 43000       | <b><u>CHARGES FOR CURRENT SERVICES</u></b>     |                     |                        |                       |
| 43100       | <u>General Service Charges</u>                 |                     |                        |                       |
| 43120       | Patient Charges                                | \$ 1,038,477        | \$ 580,708             | \$ 550,000            |
| 43140       | Zoning Studies                                 | 4,185               | 800                    | 4,000                 |
| 43180       | Health Department Collections                  | 33,252              | 1,000                  | 1,000                 |
| 43190       | Other General Service Charges                  | 2,000               | 1,940                  | 1,500                 |
| 43340       | Recreation Fees                                | 36,207              | 48,820                 | 40,000                |
| 43350       | Copy Fees                                      | 80                  | 1,789                  | 100                   |
| 43366       | Greenbelt Late Application Fee                 | 50                  | 100                    | 100                   |
| 43370       | Telephone Commissions                          | 65,834              | 49,635                 | 50,000                |
| 43383       | Additional Fees - Titling and Registration     | 1,158               | 12,982                 | 11,000                |
| 43392       | Data Processing Fee - Register                 | 516                 | 5,102                  | 5,000                 |
| 43393       | Probation Fees                                 | 8,302               | 3,161                  | 6,500                 |
| 43394       | Data Processing Fee - Sheriff                  | 472                 | 4,284                  | 500                   |
| 43395       | Sexual Offender Registration Fee -Sheriff      | -                   | 2,250                  | 3,000                 |
| 43396       | Data Processing Fee - County Clerk             | 108                 | 1,731                  | 1,300                 |
| 43399       | Vehicle Registration Reinstatement Fees        | 600                 | 5,920                  | 5,000                 |
| 43990       | Other Charges For Services                     | -                   | 450                    | -                     |
|             | <b>TOTAL CHARGES FOR CURRENT SERVICES</b>      | <b>\$ 1,191,241</b> | <b>\$ 720,673</b>      | <b>\$ 679,000</b>     |

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

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 44000       | <u>OTHER LOCAL REVENUES</u>                              |                     |                        |                       |
| 44100       | <u>Recurring Items</u>                                   |                     |                        |                       |
| 44110       | Interest Earned  | \$ 22,695           | \$ 13,978              | \$ 14,000             |
| 44120       | Lease/Rentals  | 26,025              | 20,000                 | 22,000                |
| 44130       | Sale of Materials and Supplies                           | -                   | -                      | -                     |
| 44131       | Commissary Sales   | 12,386              | 11,335                 | 10,000                |
| 44170       | Miscellaneous Refunds                                    | 43,946              | 43,611                 | 40,000                |
| 44500       | <u>Nonrecurring Items</u>                                |                     |                        |                       |
| 44530       | Sale of Equipment  | 22,550              | 10,000                 | 5,000                 |
| 44540       | Sale of Property   | 143,288             | -                      | -                     |
| 44570       | Contributions & Gifts                                    | 13,528              | 87,252                 | 15,000                |
| 44990       | Other Local Revenues                                     | 315,901             | 50,401                 | 50,000                |
| 44990-mega  | Other Local Revenues - Megasite related costs            | -                   | -                      | -                     |
|             | <b>TOTAL OTHER LOCAL REVENUES</b>                        | <b>\$ 600,319</b>   | <b>\$ 236,576</b>      | <b>\$ 156,000</b>     |
| 45000       | <u>FEES RECEIVED FROM COUNTY OFFICIALS</u>               |                     |                        |                       |
| 45100       | <u>Excess Fees</u>                                       |                     |                        |                       |
| 45160       | Juvenile Court Clerk                                     | \$ 14,385           | \$ 29,623              | \$ 29,000             |
| 45190       | Trustee  | 534,870             | 533,746                | 490,000               |
| 45500       | <u>Fees In Lieu of Salary</u>                            |                     |                        |                       |
| 45510       | County Clerk   | 358,003             | 282,106                | 225,000               |
| 45520       | Circuit Court Clerk                                      | 118,539             | 82,757                 | 85,000                |
| 45540       | General Sessions Court Clerk                             | 286,686             | 234,899                | 250,000               |
| 45550       | Clerk and Master   | 89,502              | 52,450                 | 75,000                |
| 45560       | Juvenile Court Clerk                                     | -                   | -                      | -                     |
| 45580       | Register   | 90,665              | 82,597                 | 75,000                |
| 45590       | Sheriff  | 11,113              | 12,270                 | 10,000                |
| 45610       | Trustee  | -                   | 2,802                  | -                     |
|             | <b>TOTAL FEES RECEIVED FROM COUNTY OFFICIALS</b>         | <b>\$ 1,503,762</b> | <b>\$ 1,313,251</b>    | <b>\$ 1,239,000</b>   |
| 46000       | <u>STATE OF TENNESSEE</u>                                |                     |                        |                       |
| 46100       | <u>General Government Grants</u>                         |                     |                        |                       |
| 46110       | Juvenile Services Program                                | \$ 13,500           | \$ 4,500               | \$ 9,000              |
| 46190       | Other General Government Grants                          | 150,793             | 177,323                | 115,000               |
| 46200       | <u>Public Safety Grants</u>                              |                     |                        |                       |
| 46210       | Law Enforcement Training Programs                        | 35,800              | 35,000                 | 35,000                |
| 46220       | Drug Control Grants                                      | 2,928               | 1,858                  | 4,000                 |
| 46240       | School Resource Officer Grants                           |                     | 75,000                 | 75,000                |
| 46290       | Other Public Safety Grants                               | 372,540             | 6,078                  | 200,000               |
| 46290-EBP   | Other Public Safety Grants - Evidence-Based Jail Program | 112,564             | 191,898                | -                     |
| 46290-THSO  | Other Public Safety Grants -Tennessee Highway Safety     | 16,205              | -                      | -                     |
| 46330-AMB   | Emergency Medical Services Training                      | 10,400              | 5,600                  | 5,000                 |
| 46330-FIRE  | Emergency Medical Services Training                      | 18,000              | 8,800                  | 8,000                 |
| 46390       | Other Health and Welfare Grants                          | -                   | -                      | -                     |

**Haywood County, Tennessee**

**General Fund 101**

**Statement of Proposed Operations**

| Account No. | Description   | Actual 2024-2025 | Estimated 2025-2026 | Budgeted 2026-2027 |
|-------------|---|------------------|---------------------|--------------------|
| 46800       | <u>Other State Revenues</u>                             | -                | -                   | -                  |
| 46820       | Income Tax  | -                | -                   | -                  |
| 46835       | Vehicle Certificate of Title Fees                       | 530              | 6,391               | 5,000              |
| 46840       | Alcoholic Beverage Tax                                  | 92,246           | 122,503             | 90,000             |
| 46845       | Opioid Settlement Funds                                 | -                | 11,443              | 11,000             |
| 46851       | State Revenue Sharing - T.V.A.                          | 418,052          | 351,725             | 400,000            |
| 46852       | State Revenue Sharing - Telecommunications              | 32,924           | 28,001              | 25,000             |
| 46855       | State Shared Sports Gaming Privilege Tax                | -                | 26,826              | 15,000             |
| 46915       | Contracted Prisoner Boarding                            | 255,160          | 114,211             | 100,000            |
| 46960       | Registrar's Salary Supplement                           | 15,164           | 11,373              | 12,000             |
| 46980       | Other State Grants                                      | -                | 2,766               | -                  |
| 46990       | Other State Revenues                                    | 6,202            | 6,615               | 5,000              |
| 46990-TCAT  | Other State Revenues - TCAT Capacity Charges            | 600,000          | -                   | -                  |
|             | TOTAL STATE OF TENNESSEE                                | \$ 2,153,007     | \$ 1,187,911        | \$ 1,114,000       |
| 47000       | <u>FEDERAL GOVERNMENT</u>                               |                  |                     |                    |
| 47100       | <u>Federal Through State</u>                            |                  |                     |                    |
| 47114       | USDA - Other  | \$ -             | \$ -                | \$ -               |
| 47180       | Community Development                                   | 35,000           | -                   | -                  |
| 47180-3Str  | Community Development - Three Star Grant                | -                | -                   | -                  |
| 47240       | Medicaid  | 86,202           | 64,755              | 60,000             |
| 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                 | -                | -                   | -                  |
| 47600       | <u>Direct Federal Revenue</u>                           |                  |                     |                    |
| 47680       | Forest Service  | 35,109           | -                   | 34,000             |
|             | TOTAL FEDERAL GOVERNMENT                                | \$ 156,311       | \$ 64,755           | \$ 94,000          |
| 48000       | <u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>            |                  |                     |                    |
| 48100       | <u>Other Governments</u>                                |                  |                     |                    |
| 48110       | Prisoner Board  | \$ -             | \$ -                | \$ -               |
| 48130       | Contributions   | 175,216          | 561,596             | -                  |
| 48130-BVLL  | Contributions - City of Brownsville                     | 847,318          | 632,103             | 600,000            |
| 48130-IDB   | Contributions - Industrial Development Board            | 1,200,000        | 1,917,160           | 4,717,732          |
| 48140       | Contracted Services                                     | 42,989           | 41,917              | 5,000              |
| 48140-LIB   | Contracted Services - Library                           | 63,955           | 124,206             | 110,000            |
| 48600       | <u>Citizens Groups</u>                                  |                  |                     |                    |
| 48610       | Donations   | 400              | 11,530              | 11,000             |
| 48610-VETR  | Donations - Veterans Services Donations & Contributions | -                | -                   | -                  |
| 48990       | Other   | 10,327           | 9,986               | -                  |
| 48991       | Opioid Settlement Funds - Past Remediation              | -                | -                   | -                  |
| 49700       | Insurance Recovery                                      | 271,423          | 206,020             | -                  |
| 49800       | Transfers In  | 305,313          | 82,111              | -                  |
|             | TOTAL OTHER GOVERNMENTS AND CITIZENS GRO                | \$ 2,916,943     | \$ 3,586,629        | \$ 5,443,732       |
|             | Total Estimated Revenues                                | \$ 20,531,848    | \$ 18,465,929       | \$ 18,776,469      |

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

| Account No.                   | Description                                    | Actual 2024-2025 | Estimated 2025-2026 | Budgeted 2026-2027 |
|-------------------------------|--|------------------|---------------------|--------------------|
| <u>Estimated Expenditures</u> |  |                  |                     |                    |
| 51000                         | <u>GENERAL GOVERNMENT</u>                      |                  |                     |                    |
| 51100                         | <u>County Commission</u>                       |                  |                     |                    |
| 184                           | Educational Incentive-Official Adm Officer     | \$ -             | \$ 6,600            | \$ 12,000          |
| 191                           | Board and Committee Members Fees               | 64,000           | 85,920              | 85,920             |
| 201                           | Social Security                                | 4,896            | 7,491               | 7,491              |
| 204                           | State Retirement                               | 52               | 195                 | 200                |
| 205                           | Employee and Dependent Insurance               | -                | -                   | -                  |
| 206                           | Life Insurance                                 | 1,396            | 963                 | 1,710              |
| 210                           | Unemployment Compensation                      | 1                | 1                   | 10                 |
| 305                           | Audit Services                                 | -                | -                   | 10,300             |
| 307                           | Communication                                  | -                | -                   | -                  |
| 308                           | Consultants                                    | -                | -                   | 5,000              |
| 316                           | Contributions                                  | -                | -                   | -                  |
| 320                           | Dues and Memberships                           | 18,550           | 4,150               | 19,150             |
| 334                           | Maintenance Agreements                         | -                | -                   | -                  |
| 355                           | Travel   | -                | -                   | 3,250              |
| 356                           | Tuition  | 1,950            | 550                 | 5,000              |
| 399                           | Contract With Other Field Review               | 5,040            | 4,200               | 6,000              |
| 422                           | Food Supplies                                  | -                | 7,422               | 16,000             |
| 506                           | Liability Insurance                            | -                | 1,729               | 1,729              |
| 599                           | Other Charges                                  | 3,339            | 2,800               | 10,000             |
| 790                           | Other Equipment                                | 2,412            | -                   | -                  |
|                               | Total County Commission                        | \$ 101,636       | \$ 122,020          | \$ 183,760         |
| 51220                         | <u>Beer Board</u>                              |                  |                     |                    |
| 118                           | Secretary to Board                             | \$ 300           | \$ -                | \$ 416             |
| 191                           | Board and Committee Members Fees               | 900              | -                   | 800                |
| 332                           | Legal Notices, Recording, and Court Costs      | 170              | -                   | 200                |
| 432                           | Library Books/Media                            | -                | -                   | -                  |
|                               | Total Beer Board                               | \$ 1,370         | \$ -                | \$ 1,416           |
| 51300                         | <u>County Mayor/Executive</u>                  |                  |                     |                    |
| 101                           | County Official/Administrative Officer         | \$ 105,396       | \$ 108,697          | \$ 111,677         |
| 119                           | Accountants/Bookkeepers                        | 161,252          | 185,810             | 185,810            |
| 140                           | Salary Supplements                             | -                | -                   | -                  |
| 161                           | Secretary(ies)                                 | 64,434           | 66,167              | 66,167             |
| 169                           | Part-time Personnel                            | -                | -                   | -                  |
| 184                           | Educational Incentive - Official/Admin Officer | 1,000            | 1,000               | 3,000              |
| 186                           | Longevity Pay                                  | 6,930            | 7,350               | 9,450              |
| 187                           | Overtime Pay                                   | -                | -                   | -                  |
| 188                           | Bonus Payments                                 | 2,707            | 2,707               | -                  |
| 201                           | Social Security                                | 24,943           | 28,777              | 28,772             |
| 204                           | State Retirement                               | 35,022           | 40,740              | 40,732             |
| 205                           | Employee and Dependent Insurance               | 46,595           | 48,290              | 61,188             |
| 206                           | Life Insurance                                 | 1,709            | 1,660               | 2,300              |
| 210                           | Unemployment Compensation                      | 134              | 106                 | 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<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 307         | Communication                                      | 5,410               | 5,800                  | 7,800                 |
| 317         | Data Processing Services                           | 27,641              | 20,550                 | 20,550                |
| 320         | Dues and Memberships                               | 1,973               | 2,131                  | 2,150                 |
| 331         | Legal Services                                     | -                   | 7,064                  | -                     |
| 332         | Legal Notices, Recording, and Court Costs          | -                   | -                      | 1,300                 |
| 334         | Maintenance Agreements                             | -                   | -                      | 300                   |
| 337         | Maintenance and Repair Services - Office Equipment | -                   | -                      | 350                   |
| 338         | Maintenance and Repair Services - Vehicles         | -                   | -                      | -                     |
| 348         | Postal Charges                                     | 2,192               | 3,000                  | 3,000                 |
| 350         | Internet Connection                                | -                   | -                      | -                     |
| 354         | Transportation-Other                               | -                   | -                      | -                     |
| 355         | Travel   | 1,447               | 2,900                  | 2,700                 |
| 356         | Tuition  | 660                 | -                      | 2,000                 |
| 422         | Food Supplies                                      | -                   | 500                    | 500                   |
| 425         | Gasoline   | -                   | -                      | -                     |
| 432         | Library Books/Media                                | 535                 | 480                    | 1,200                 |
| 435         | Office Supplies                                    | 2,164               | 2,801                  | 2,500                 |
| 508         | Premiums on Corporate Surety Bonds                 | -                   | -                      | 200                   |
| 511         | Vehicle and Equipment Insurance                    | -                   | -                      | 8,000                 |
| 513         | Workers' Compensation Insurance                    | 400                 | 300                    | 400                   |
| 599         | Other Charges                                      | 23,219              | 21,786                 | 18,500                |
| 718         | Motor Vehicles                                     | -                   | -                      | 60,000                |
| 719         | Office Equipment                                   | -                   | 1,000                  | 2,000                 |
|             | Total County Mayor/Executive                       | \$ 515,764          | \$ 559,616             | \$ 642,651            |
| 51310       | <u>Personnel Office/Human Resource</u>             |                     |                        |                       |
| 105         | Supervisor/Director                                | \$ 15,442           | \$ 73,800              | \$ 73,800             |
| 188         | Bonus Payments                                     | -                   | 550                    | -                     |
| 201         | Social Security                                    | 1,173               | 5,688                  | 5,646                 |
| 204         | State Retirement                                   | 1,597               | 8,053                  | 7,993                 |
| 205         | Employee and Dependent Insurance                   | -                   | -                      | -                     |
| 206         | Life Insurance                                     | -                   | 288                    | 288                   |
| 210         | Unemployment Compensation                          | -                   | 21                     | 21                    |
|             | Total Human Resource                               | \$ 18,212           | \$ 88,400              | \$ 87,748             |
| 51400       | <u>County Attorney</u>                             |                     |                        |                       |
| 101         | County Official/Administrative Officer             | \$ 9,984            | \$ 10,234              | \$ 10,234             |
| 169         | Part-Time Personnel                                | -                   | -                      | 1,750                 |
| 201         | Social Security                                    | 657                 | 917                    | 917                   |
| 204         | State Retirement                                   | 1,032               | 1,108                  | 1,108                 |
| 205         | Employee and Dependent Insurance                   | 7,621               | 7,582                  | 7,488                 |
| 210         | Unemployment Compensation                          | -                   | -                      | 30                    |
| 320         | Dues and Memberships                               | 200                 | 200                    | 200                   |
| 330         | Lease/SBITA Payments                               | -                   | -                      | -                     |
| 331         | Legal Services                                     | 75,988              | 80,000                 | 92,000                |
| 333         | Licenses   | 250                 | 250                    | 250                   |
| 355         | Travel   | 932                 | -                      | 600                   |
| 411         | Data Processing Supplies                           | -                   | -                      | -                     |
| 414         | Duplicating Supplies                               | -                   | -                      | -                     |
| 432         | Library Books/Media                                | 6,843               | 7,800                  | 7,500                 |

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

| Account No. | Description                                    | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 513         | Workers' Compensation Insurance                | 9                   | 15                     | 15                    |
| 599         | Other Charges                                  | -                   | -                      | -                     |
|             | Total County Attorney                          | \$ 103,517          | \$ 108,106             | \$ 122,092            |
| <br>        |  |                     |                        |                       |
| 51500       | <u>Election Commission</u>                     |                     |                        |                       |
| 101         | County Official/Administrative Officer         | \$ 81,970           | \$ 84,699              | \$ 87,021             |
| 106         | Deputy(ies)                                    | 28,795              | 29,382                 | 29,382                |
| 169         | Part-time Personnel                            | 1,726               | 250                    | 1,000                 |
| 186         | Longevity Pay                                  | -                   | -                      | 420                   |
| 187         | Overtime Pay                                   | -                   | 450                    | 1,000                 |
| 188         | Bonus Payments                                 | 541                 | 541                    | -                     |
| 192         | Election Commission                            | 4,400               | 3,920                  | 4,920                 |
| 193         | Election Workers                               | 20,873              | -                      | 26,000                |
| 201         | Social Security                                | 8,266               | 10,242                 | 11,456                |
| 204         | State Retirement                               | 9,502               | 12,464                 | 12,761                |
| 205         | Employee and Dependent Insurance               | 23,416              | 24,253                 | 24,534                |
| 206         | Life Insurance                                 | 478                 | 450                    | 835                   |
| 210         | Unemployment Compensation                      | 57                  | 42                     | 169                   |
| 307         | Communication                                  | 2,965               | 4,130                  | 3,800                 |
| 317         | Data Processing Services                       | 15,180              | 15,169                 | 15,500                |
| 320         | Dues and Memberships                           | -                   | -                      | 350                   |
| 332         | Legal Notices, Recording, and Court Costs      | 1,831               | 407                    | 2,000                 |
| 334         | Maintenance Agreements                         | 5,916               | 1,281                  | 7,200                 |
| 336         | Maintenance and Repair Services - Equipment    | 10,426              | -                      | 1,000                 |
| 348         | Postal Charges                                 | 3,541               | 850                    | 3,600                 |
| 349         | Printing, Stationery, and Forms                | 4,695               | 1,980                  | 4,700                 |
| 351         | Rentals  | -                   | 271                    | 2,000                 |
| 355         | Travel   | 3,653               | -                      | 3,700                 |
| 435         | Office Supplies                                | 2,586               | 1,664                  | 3,000                 |
| 506         | Liability Insurance                            | 2,423               | 2,569                  | 3,000                 |
| 513         | Workers' Compensation Insurance                | 200                 | 150                    | 200                   |
| 599         | Other Charges                                  | 225                 | 397                    | 200                   |
| 709         | Data Processing Equipment                      | -                   | 2,785                  | 1,500                 |
| 711         | Furniture and Fixtures                         | -                   | 8,216                  | -                     |
| 799         | Other Capital Outlay                           | -                   | -                      | 23,700                |
|             | Total Election Commission                      | \$ 233,666          | \$ 206,564             | \$ 274,948            |
| <br>        |  |                     |                        |                       |
| 51600       | <u>Register of Deeds</u>                       |                     |                        |                       |
| 101         | County Official/Administrative Officer         | \$ 91,252           | \$ 94,110              | \$ 96,690             |
| 106         | Deputy(ies)                                    | 35,840              | 36,803                 | 36,803                |
| 168         | Temporary Personnel                            | -                   | 1,109                  | 1,110                 |
| 184         | Educational Incentive - Official/Admin Officer | -                   | -                      | -                     |
| 186         | Longevity Pay                                  | 1,050               | 1,260                  | 1,470                 |
| 188         | Bonus Payments                                 | 541                 | 541                    | -                     |
| 201         | Social Security                                | 9,534               | 10,263                 | 10,410                |
| 204         | State Retirement                               | 13,306              | 14,530                 | 14,617                |
| 205         | Employee and Dependent Insurance               | 16,647              | 16,512                 | 16,434                |
| 206         | Life Insurance                                 | 625                 | 625                    | 700                   |
| 210         | Unemployment Compensation                      | 21                  | 21                     | 32                    |
| 299         | Other Fringe Benefits                          | -                   | -                      | -                     |
| 307         | Communication                                  | 650                 | 755                    | 2,000                 |

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

| Account No. | Description                                | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 320         | Dues and Memberships                       | 1,200               | 1,070                  | 1,200                 |
| 348         | Postal Charges                             | 69                  | 75                     | 250                   |
| 349         | Printing, Stationery, and Forms            | 2,391               | 2,156                  | 3,000                 |
| 351         | Rentals                                    | 1,170               | 950                    | 1,200                 |
| 355         | Travel                                     | 1,000               | 1,295                  | 1,300                 |
| 414         | Duplicating Supplies                       | -                   | -                      | -                     |
| 435         | Office Supplies                            | 695                 | 462                    | 800                   |
| 508         | Premiums on Corporate Surety Bonds         | -                   | -                      | -                     |
| 513         | Workers' Compensation Insurance            | 250                 | 200                    | 250                   |
| 709         | Data Processing Equipment                  | 12,245              | 19,656                 | 7,411                 |
|             | Total Register of Deeds                    | \$ 188,487          | \$ 202,394             | \$ 195,677            |
| 51710       | <u>Development</u>                         |                     |                        |                       |
| 103         | Assistant                                  | \$ -                | \$ 32,948              | \$ 45,100             |
| 105         | Supervisor/Director                        | 59,808              | 61,500                 | 61,500                |
| 161         | Secretary(ies)                             | 1,352               | 1,386                  | 1,386                 |
| 186         | Longevity Pay                              | 1,890               | 2,100                  | 2,520                 |
| 188         | Bonus Payments                             | 541                 | 541                    | -                     |
| 201         | Social Security                            | 4,287               | 6,988                  | 8,454                 |
| 204         | State Retirement                           | 6,575               | 7,110                  | 11,968                |
| 205         | Employee and Dependent Insurance           | 14,982              | 20,235                 | 25,326                |
| 206         | Life Insurance                             | 245                 | 330                    | 576                   |
| 210         | Unemployment Compensation                  | 22                  | 64                     | 130                   |
| 299         | Other Fringe Benefits                      | -                   | -                      | -                     |
| 307         | Communication                              | 2,404               | 3,420                  | 3,624                 |
| 309         | Contracts with Government Agencies         | 9,863               | 9,863                  | 10,500                |
| 310         | Contracts with Other Public Agencies       | 4,725               | 5,167                  | 9,396                 |
| 317         | Data Processing Services                   | 6,917               | 1,302                  | 3,740                 |
| 320         | Dues and Memberships                       | 430                 | 400                    | 800                   |
| 322         | Evaluation and Testing                     | -                   | -                      | 1,480                 |
| 332         | Legal Notices, Recording, and Court Costs  | 680                 | 675                    | 1,500                 |
| 338         | Maintenance and Repair Services - Vehicles | 1,185               | 1,922                  | 2,900                 |
| 348         | Postal Charges                             | 6                   | 25                     | 600                   |
| 355         | Travel                                     | 894                 | 3,000                  | 5,000                 |
| 425         | Gasoline                                   | 1,067               | 2,000                  | 3,500                 |
| 432         | Library Books/Media                        | -                   | -                      | 3,632                 |
| 435         | Office Supplies                            | 985                 | 1,579                  | 1,500                 |
| 511         | Vehicle and Equipment Insurance            | -                   | 700                    | 700                   |
| 513         | Workers' Compensation Insurance            | 1,000               | 1,000                  | 1,200                 |
| 599         | Other Charges                              | 978                 | 1,628                  | 650                   |
| 709         | Data Processing Equipment                  | 2,197               | 6,127                  | 13,000                |
| 718         | Motor Vehicles                             | -                   | 45,340                 | -                     |
|             | Total Development                          | \$ 123,033          | \$ 217,348             | \$ 220,682            |
| 51750       | <u>Codes Compliance</u>                    |                     |                        |                       |
| 308         | Consultants                                | \$ -                | \$ -                   | \$ -                  |
|             | Total Codes Compliance                     | \$ -                | \$ -                   | \$ -                  |
| 51800       | <u>County Buildings</u>                    |                     |                        |                       |
| 105         | Supervisor/Director                        | \$ 46,070           | \$ 50,008              | \$ 55,965             |

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

| Account No. | Description                                 | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 160         | Guards                                      | -                   | -                      | -                     |
| 166         | Custodial Personnel                         | 82,325              | 80,205                 | 134,316               |
| 167         | Maintenance Personnel                       | 110,692             | 111,050                | 139,990               |
| 186         | Longevity Pay                               | 5,250               | 6,090                  | 7,560                 |
| 187         | Overtime Pay                                | 12,107              | 16,333                 | 12,500                |
| 188         | Bonus Payments                              | 3,519               | 3,519                  | -                     |
| 189         | Other Salaries and Wages                    | -                   | -                      | -                     |
| 201         | Social Security                             | 19,493              | 19,716                 | 26,801                |
| 204         | State Retirement                            | 20,970              | 23,950                 | 37,941                |
| 205         | Employee and Dependent Insurance            | 44,609              | 44,544                 | 46,392                |
| 206         | Life Insurance                              | 1,001               | 841                    | 1,350                 |
| 210         | Unemployment Compensation                   | 165                 | 161                    | 500                   |
| 299         | Other Fringe Benefits                       | -                   | -                      | -                     |
| 307         | Communication                               | 13,979              | 13,683                 | 14,000                |
| 334         | Maintenance Agreements                      | 26,455              | 40,475                 | 60,000                |
| 335         | Maintenance and Repair Services - Buildings | 29,577              | 36,321                 | 30,000                |
| 338         | Maintenance and Repair Services - Vehicles  | 1,072               | 1,886                  | 4,000                 |
| 351         | Rentals                                     | -                   | -                      | 1,200                 |
| 355         | Travel                                      | -                   | -                      | -                     |
| 410         | Custodial Supplies                          | 18,402              | 17,592                 | 11,200                |
| 414         | Duplicating Supplies                        | 3,394               | 3,000                  | 3,000                 |
| 425         | Gasoline                                    | 4,359               | 4,400                  | 5,000                 |
| 435         | Office Supplies                             | -                   | -                      | -                     |
| 452         | Utilities                                   | 222,332             | 273,280                | 220,000               |
| 452-TCAT    | Utilities - TCAT Capacity Charges           | 193,314             | 211,608                | 211,608               |
| 499         | Other Supplies and Materials                | 53,236              | 42,154                 | 54,000                |
| 506         | Liability Insurance                         | -                   | -                      | -                     |
| 511         | Vehicle and Equipment Insurance             | -                   | -                      | -                     |
| 513         | Workers' Compensation Insurance             | 8,388               | 9,709                  | 8,810                 |
| 599         | Other Charges                               | 6,129               | 4,256                  | 3,000                 |
| 707         | Building Improvements                       | 135,105             | 335,527                | 230,000               |
| 790         | Other Equipment                             | -                   | 969                    | -                     |
|             | Total County Buildings                      | \$ 1,061,942        | \$ 1,351,279           | \$ 1,319,133          |
| 51910       | <u>Preservation of Records</u>              |                     |                        |                       |
| 307         | Communication                               | \$ -                | \$ 260                 | \$ 900                |
| 328         | Janitorial Services                         | -                   | -                      | 2,000                 |
| 355         | Travel                                      | -                   | -                      | 1,000                 |
| 435         | Office Supplies                             | -                   | -                      | 1,600                 |
| 499         | Other Supplies and Materials                | -                   | 1,203                  | 5,500                 |
| 711         | Furniture and Equipment                     | -                   | 650                    | 5,000                 |
|             | Total Preservation of Records               | \$ -                | \$ 2,113               | \$ 16,000             |
| 52000       | <u>FINANCE</u>                              |                     |                        |                       |
| 52100       | <u>Accounting and Budgeting</u>             |                     |                        |                       |
| 191         | Board and Committee Members Fees            | \$ -                | \$ -                   | \$ -                  |
| 201         | Social Security                             | -                   | -                      | -                     |
| 204         | State Retirement                            | -                   | -                      | -                     |
| 210         | Unemployment Compensation                   | -                   | -                      | -                     |
|             | Total Accounting and Budgeting              | \$ -                | \$ -                   | \$ -                  |

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

| Account No. | Description                                    | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 52300       | <b><u>Property Assessor's Office</u></b>       |                     |                        |                       |
| 101         | County Official/Administrative Officer         | \$ 91,252           | \$ 94,110              | \$ 96,690             |
| 106         | Deputy(ies)                                    | 59,130              | 52,325                 | 130,607               |
| 184         | Educational Incentive - Official/Admin Officer | 2,621               | 2,621                  | 2,621                 |
| 186         | Longevity Pay                                  | 2,100               | 630                    | 840                   |
| 188         | Bonus Payments                                 | 812                 | 1,083                  | -                     |
| 191         | Board and Committee Members Fees               | 1,150               | -                      | 2,500                 |
| 201         | Social Security                                | 10,966              | 10,296                 | 17,845                |
| 204         | State Retirement                               | 14,921              | 14,228                 | 24,992                |
| 205         | Employee and Dependent Insurance               | 43,519              | 31,543                 | 44,775                |
| 206         | Life Insurance                                 | 766                 | 175                    | 1,100                 |
| 210         | Unemployment Compensation                      | 46                  | 58                     | 96                    |
| 299         | Other Fringe Benefits                          | -                   | -                      | -                     |
| 307         | Communication                                  | 1,980               | 2,283                  | 5,000                 |
| 312         | Contracts with Private Agencies                | 10,022              | 14,915                 | 30,000                |
| 317         | Data Processing Services                       | 27,587              | 11,570                 | 27,000                |
| 320         | Dues and Memberships                           | 1,550               | 1,600                  | 1,600                 |
| 338         | Maintenance and Repair Services - Vehicles     | -                   | -                      | -                     |
| 348         | Postal Charges                                 | 2,641               | 2,000                  | 2,200                 |
| 351         | Rentals  | 12,000              | 10,000                 | 12,000                |
| 355         | Travel   | 338                 | 298                    | 4,000                 |
| 399         | Other Contracted Services                      | 11,400              | 11,400                 | 12,000                |
| 414         | Duplicating Supplies                           | 904                 | 75                     | 2,000                 |
| 425         | Gasoline                                       | -                   | -                      | -                     |
| 435         | Office Supplies                                | 1,294               | 2,267                  | 2,000                 |
| 452         | Utilities                                      | 5,229               | 3,241                  | 5,000                 |
| 508         | Premiums on Corporate Surety Bonds             | 2,600               | -                      | -                     |
| 513         | Workers' Compensation Insurance                | 587                 | -                      | -                     |
| 599         | Other Charges                                  | 2,251               | 1,098                  | 500                   |
| 709         | Data Processing Equipment                      | 1,382               | -                      | 2,000                 |
| 719         | Office Equipment                               | 3,352               | 3,146                  | 3,350                 |
|             | Total Property Assessor's Office               | \$ 312,400          | \$ 270,963             | \$ 430,716            |
| 52310       | <b><u>Reappraisal Program</u></b>              |                     |                        |                       |
| 189         | Other Salaries and Wages                       | \$ 21,470           | \$ 36,285              | \$ 36,285             |
| 201         | Social Security                                | 1,630               | 2,326                  | 2,776                 |
| 204         | State Retirement                               | -                   | -                      | -                     |
| 205         | Employee and Dependent Insurance               | -                   | -                      | -                     |
| 210         | Unemployment Compensation                      | 38                  | 42                     | 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                      | 9,500               | 5,700                  | 15,650                |
| 425         | Gasoline                                       | -                   | -                      | -                     |
| 435         | Office Supplies                                | 394                 | 221                    | 800                   |
| 513         | Workers' Compensation Insurance                | 49                  | 40                     | 49                    |
|             | Total Reappraisal Program                      | \$ 33,090           | \$ 44,614              | \$ 57,300             |
| 52400       | <b><u>County Trustee's Office</u></b>          |                     |                        |                       |

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

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 101         | County Official/Administrative Officer             | \$ 91,252           | \$ 94,110              | \$ 96,690             |
| 106         | Deputy(ies)  | 114,996             | 115,048                | 143,709               |
| 140         | Salary Supplements                                 | -                   | -                      | -                     |
| 184         | Educational Incentive - Official/Admin Officer     | 2,621               | 2,621                  | 2,721                 |
| 186         | Longevity Pay                                      | 1,680               | 2,100                  | 1,680                 |
| 188         | Bonus Payments                                     | 1,083               | 1,083                  | -                     |
| 201         | Social Security                                    | 15,353              | 15,289                 | 18,728                |
| 204         | State Retirement                                   | 20,518              | 18,819                 | 26,512                |
| 205         | Employee and Dependent Insurance                   | 46,292              | 42,984                 | 42,066                |
| 206         | Life Insurance                                     | 870                 | 674                    | 1,100                 |
| 210         | Unemployment Compensation                          | 106                 | 83                     | 128                   |
| 299         | Other Fringe Benefits                              | -                   | -                      | -                     |
| 307         | Communication                                      | 2,993               | 3,291                  | 5,500                 |
| 317         | Data Processing Services                           | 17,013              | -                      | 19,000                |
| 320         | Dues and Memberships                               | 988                 | 265                    | 1,500                 |
| 331         | Legal Services                                     | 2,698               | -                      | 3,500                 |
| 334         | Maintenance Agreements                             | 1,183               | 1,065                  | 2,200                 |
| 337         | Maintenance and Repair Services - Office Equipment | -                   | 150                    | 500                   |
| 348         | Postal Charges                                     | 1,350               | 1,800                  | 3,000                 |
| 349         | Printing, Stationery, and Forms                    | 388                 | 470                    | 2,500                 |
| 435         | Office Supplies                                    | 3,428               | 2,575                  | 4,000                 |
| 508         | Premiums on Corporate Surety Bonds                 | 3,728               | 3,728                  | 5,000                 |
| 513         | Workers' Compensation Insurance                    | 450                 | 350                    | 450                   |
| 599         | Other Charges                                      | 63                  | 96                     | 400                   |
| 709         | Data Processing Equipment                          | 2,830               | 12,492                 | 9,500                 |
| 719         | Office Equipment                                   | -                   | -                      | 6,600                 |
|             | Total County Trustee's Office                      | \$ 331,882          | \$ 319,092             | \$ 396,984            |

52500 **County Clerk's Office**

|     |  |           |           |           |
|-----|--|-----------|-----------|-----------|
| 101 | County Official/Administrative Officer         | \$ 91,252 | \$ 94,110 | \$ 96,690 |
| 106 | Deputy(ies)                                    | 135,540   | 141,849   | 141,849   |
| 169 | Part-time Personnel                            | -         | -         | -         |
| 184 | Educational Incentive - Official/Admin Officer | 2,621     | 2,621     | 2,622     |
| 186 | Longevity Pay                                  | 7,140     | 7,980     | 7,350     |
| 188 | Bonus Payments                                 | 2,166     | 2,166     | -         |
| 189 | Other Salaries & Wages                         | 400       | -         | -         |
| 201 | Social Security                                | 17,336    | 17,025    | 19,012    |
| 204 | State Retirement                               | 24,725    | 25,563    | 26,914    |
| 205 | Employee and Dependent Insurance               | 41,011    | 42,315    | 56,052    |
| 206 | Life Insurance                                 | 1,065     | 871       | 1,200     |
| 210 | Unemployment Compensation                      | 84        | 84        | 100       |
| 307 | Communication                                  | 3,445     | 3,201     | 4,000     |
| 320 | Dues and Memberships                           | 2,173     | 565       | 2,000     |
| 330 | Operating Lease Payments                       | 1,155     | 1,050     | 1,500     |
| 334 | Maintenance Agreements                         | 23,777    | 25,108    | 27,000    |
| 348 | Postal Charges                                 | 3,855     | 3,576     | 5,000     |
| 349 | Printing, Stationery, and Forms                | 1,770     | 1,066     | 2,000     |
| 355 | Travel   | 2,296     | 1,299     | 2,500     |
| 435 | Office Supplies                                | 3,004     | 3,819     | 4,000     |
| 508 | Premiums on Corporate Surety Bonds             | -         | -         | 250       |
| 513 | Workers' Compensation Insurance                | 445       | 350       | 445       |

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

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 599         | Other Charges                                      | -                   | -                      | 400                   |
| 709         | Data Processing Equipment                          | -                   | 12,934                 | 22,500                |
| 719         | Office Equipment                                   | 1,850               | 202                    | 2,500                 |
|             | Total County Clerk's Office                        | \$ 367,109          | \$ 387,754             | \$ 425,884            |
| 52600       | <u>Data Processing</u>                             |                     |                        |                       |
| 317         | Data Processing Services                           | \$ 46,815           | \$ 49,137              | \$ 60,000             |
|             | Total Data Processing                              | \$ 46,815           | \$ 49,137              | \$ 60,000             |
| 53000       | <u>ADMINISTRATION OF JUSTICE</u>                   |                     |                        |                       |
| 53100       | <u>Circuit Court</u>                               |                     |                        |                       |
| 101         | County Official/Administrative Officer             | \$ 91,252           | \$ 94,110              | \$ 96,690             |
| 106         | Deputy(ies)  | 264,035             | 295,510                | 302,750               |
| 184         | Educational Incentive - Official/Admin Officer     | 2,621               | 2,621                  | 2,621                 |
| 186         | Longevity Pay                                      | 10,920              | 8,820                  | 10,290                |
| 188         | Bonus Payments                                     | 3,790               | 4,331                  | -                     |
| 194         | Jury and Witness Expense                           | 5,987               | 6,534                  | 10,000                |
| 201         | Social Security                                    | 27,497              | 28,088                 | 32,310                |
| 204         | State Retirement                                   | 34,603              | 38,815                 | 44,658                |
| 205         | Employee and Dependent Insurance                   | 61,367              | 53,418                 | 57,120                |
| 206         | Life Insurance                                     | 2,103               | 1,215                  | 2,268                 |
| 210         | Unemployment Compensation                          | 204                 | 190                    | 200                   |
| 299         | Other Fringe Benefits                              | -                   | -                      | -                     |
| 307         | Communication                                      | 4,948               | 4,369                  | 5,000                 |
| 317         | Data Processing Services                           | 34,546              | 30,800                 | 31,858                |
| 320         | Dues and Memberships                               | 816                 | 1,657                  | 4,000                 |
| 337         | Maintenance and Repair Services - Office Equipment | 930                 | 40                     | 1,000                 |
| 348         | Postal Charges                                     | 2,521               | 2,281                  | 2,200                 |
| 349         | Printing, Stationery, and Forms                    | 2,744               | 1,526                  | 2,000                 |
| 351         | Rentals  | 3,927               | 3,272                  | 4,000                 |
| 355         | Travel   | 1,267               | 1,791                  | 2,500                 |
| 358         | Remittance of Revenue Collected                    | -                   | -                      | -                     |
| 399         | Other Contracted Services                          | -                   | -                      | -                     |
| 411         | Data Processing Supplies                           | 221                 | 632                    | 1,000                 |
| 435         | Office Supplies                                    | 2,314               | 1,998                  | 2,000                 |
| 508         | Premiums on Corporate Surety Bonds                 | -                   | -                      | -                     |
| 513         | Workers' Compensation Insurance                    | 634                 | 550                    | 634                   |
| 599         | Other Charges                                      | -                   | 225                    | 400                   |
| 709         | Data Processing Equipment                          | -                   | -                      | 16,000                |
| 719         | Office Equipment                                   | -                   | -                      | -                     |
|             | Total Circuit Court                                | \$ 559,247          | \$ 582,794             | \$ 631,499            |
| 53310       | <u>General Sessions Judge</u>                      |                     |                        |                       |
| 102         | Judge(s)   | \$ 212,925          | \$ 219,120             | \$ 225,048            |
| 161         | Secretary(ies)                                     | 68,611              | 78,742                 | 93,126                |
| 186         | Longevity Pay                                      | 210                 | 420                    | 660                   |
| 188         | Bonus Payments                                     | 541                 | 1,083                  | -                     |
| 196         | In-service Training                                | 1,421               | 1,500                  | 1,500                 |
| 201         | Social Security                                    | 18,640              | 18,636                 | 24,391                |
| 204         | State Retirement                                   | 27,184              | 31,067                 | 34,530                |
| 205         | Employee and Dependent Insurance                   | 25,538              | 22,836                 | 33,102                |

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

| Account No. | Description   | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 206         | Life Insurance                                      | 813                 | 665                    | 1,100                 |
| 210         | Unemployment Compensation                           | 42                  | 36                     | 42                    |
| 299         | Other Fringe Benefits                               | -                   | -                      | -                     |
| 307         | Communication                                       | 2,102               | 1,878                  | 3,084                 |
| 320         | Dues and Memberships                                | 973                 | 1,094                  | 1,200                 |
| 348         | Postal Charges                                      | 25                  | -                      | 150                   |
| 355         | Travel  | 1,186               | 1,633                  | 1,700                 |
| 413-OPAB    | Drugs and Medical Supplies - Opioid Abatement Funds | -                   | 1,400                  | -                     |
| 432         | Library Books/Media                                 | 1,492               | 1,199                  | 1,900                 |
| 435         | Office Supplies                                     | 1,386               | 1,385                  | 1,400                 |
| 499         | Other Supplies and Materials                        | 1,900               | 1,479                  | 2,000                 |
| 513         | Workers' Compensation Insurance                     | 575                 | 400                    | 575                   |
| 719         | Office Equipment                                    | 796                 | 143                    | 1,600                 |
| 790         | Other Equipment                                     | -                   | -                      | -                     |
| 799         | Other Capital Outlay                                | 3,769               | 4,700                  | 5,000                 |
|             | Total General Sessions Judge                        | \$ 370,129          | \$ 389,416             | \$ 432,108            |
| 53320       | <u>General Sessions Court Clerk</u>                 |                     |                        |                       |
| 348         | Postal Charges                                      | \$ -                | \$ 498                 | \$ 1,000              |
| 349         | Printing, Stationery, and Forms                     | 1,406               | 1,433                  | 2,000                 |
| 435         | Office Supplies                                     | 2,104               | 1,932                  | 2,500                 |
|             | Total General Sessions Court Clerk                  | \$ 3,510            | \$ 3,863               | \$ 5,500              |
| 53330       | <u>Recovery/Drug Court</u>                          |                     |                        |                       |
| 103         | Assistants  | \$ 51,580           | \$ 54,530              | \$ 60,000             |
| 186         | Longevity Pay                                       | 420                 | 630                    | 750                   |
| 188         | Bonus Payments                                      | 541                 | -                      | -                     |
| 201         | Social Security                                     | 3,828               | 3,951                  | 4,648                 |
| 204         | State Retirement                                    | 5,433               | 5,899                  | 6,580                 |
| 205         | Employee and Dependent Insurance                    | 7,653               | 7,188                  | 8,100                 |
| 206         | Life Insurance                                      | 466                 | 381                    | 530                   |
| 210         | Unemployment Compensation                           | 21                  | 21                     | 21                    |
| 299         | Other Fringe Benefits                               | -                   | -                      | -                     |
| 307         | Communication                                       | 1,643               | 1,812                  | 2,000                 |
| 320         | Dues and Memberships                                | 400                 | 1,650                  | 1,680                 |
| 348         | Postal Charges                                      | -                   | -                      | -                     |
| 355         | Travel  | 6,316               | 3,727                  | 4,000                 |
| 368         | Drug Treatment                                      | (40,247)            | 29,425                 | 37,900                |
| 368-OPAB    | Drug Treatment - Opioid Abatement Funds             | -                   | -                      | 26,718                |
| 432         | Library Books/Media                                 | 498                 | -                      | 750                   |
| 435         | Office Supplies                                     | 3,261               | 3,272                  | 3,000                 |
| 499         | Other Supplies and Materials                        | 2,059               | 1,053                  | 3,000                 |
| 513         | Workers' Compensation Insurance                     | 200                 | 100                    | 200                   |
|             | Total General Sessions Judge                        | \$ 44,072           | \$ 113,638             | \$ 159,877            |
| 53400       | <u>Chancery Court</u>                               |                     |                        |                       |
| 101         | County Official/Administrative Officer              | \$ 91,077           | \$ 94,460              | \$ 96,690             |
| 106         | Deputy(ies)   | 71,872              | 76,104                 | 73,804                |
| 168         | Temporary Personnel                                 | 1,508               | 135                    | 1,552                 |
| 184         | Educational Incentive - Official/Admin Officer      | -                   | -                      | 2,620                 |
| 186         | Longevity Pay                                       | 840                 | 1,260                  | 1,050                 |

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

| Account No. | Description                               | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 188         | Bonus Payments                            | 1,083               | 541                    | -                     |
| 194         | Jury and Witness Expense                  | -                   | -                      | 520                   |
| 201         | Social Security                           | 12,376              | 12,956                 | 13,483                |
| 204         | State Retirement                          | 17,048              | 18,879                 | 19,031                |
| 205         | Employee and Dependent Insurance          | 17,357              | 23,979                 | 25,632                |
| 206         | Life Insurance                            | 602                 | 605                    | 790                   |
| 210         | Unemployment Compensation                 | 67                  | 79                     | 63                    |
| 299         | Other Fringe Benefits                     | -                   | -                      | -                     |
| 307         | Communication                             | 1,329               | 1,191                  | 1,430                 |
| 317         | Data Processing Services                  | 10,676              | 11,200                 | 11,200                |
| 320         | Dues and Memberships                      | 430                 | 955                    | 1,000                 |
| 330         | Lease/SBITA Payments                      | 1,781               | 1,836                  | 1,800                 |
| 332         | Legal Notices, Recording, and Court Costs | 2,583               | 190                    | 2,200                 |
| 348         | Postal Charges                            | 483                 | 551                    | 600                   |
| 349         | Printing, Stationery, and Forms           | 557                 | 561                    | 650                   |
| 355         | Travel                                    | 514                 | 100                    | 2,000                 |
| 399         | Other Contracted Services                 | 360                 | 374                    | -                     |
| 435         | Office Supplies                           | 1,515               | 1,204                  | 1,250                 |
| 499         | Other Supplies and Materials              | -                   | -                      | -                     |
| 508         | Premiums on Corporate Surety Bonds        | -                   | -                      | -                     |
| 513         | Workers' Compensation Insurance           | 300                 | 200                    | 315                   |
| 599         | Other Charges                             | 80                  | 72                     | 100                   |
| 709         | Data Processing Equipment                 | -                   | -                      | -                     |
| 719         | Office Equipment                          | 456                 | 6,088                  | 3,000                 |
|             | Total Chancery Court                      | \$ 234,895          | \$ 253,520             | \$ 260,780            |
| 53500       | <u>Juvenile Court</u>                     |                     |                        |                       |
| 112         | Youth Service Officer(s)                  | \$ 70,771           | \$ 60,736              | \$ 93,126             |
| 186         | Longevity Pay                             | 3,780               | -                      | 210                   |
| 188         | Bonus Payments                            | 1,083               | 541                    | -                     |
| 196         | In-service Training                       | 2,086               | 1,100                  | 2,500                 |
| 201         | Social Security                           | 5,707               | 4,619                  | 7,141                 |
| 204         | State Retirement                          | 7,653               | 5,010                  | 10,109                |
| 205         | Employee and Dependent Insurance          | 10,993              | 9,189                  | 8,100                 |
| 206         | Life Insurance                            | 606                 | 599                    | 500                   |
| 210         | Unemployment Compensation                 | 26                  | 57                     | 67                    |
| 299         | Other Fringe Benefits                     | -                   | -                      | -                     |
| 307         | Communication                             | 2,299               | 2,020                  | 3,368                 |
| 320         | Dues and Memberships                      | 690                 | 890                    | 1,000                 |
| 331         | Legal Services                            | 24,846              | 16,929                 | 25,000                |
| 348         | Postal Charges                            | 35                  | 95                     | 250                   |
| 355         | Travel                                    | 3,490               | 3,576                  | 5,000                 |
| 435         | Office Supplies                           | 1,025               | 983                    | 1,050                 |
| 513         | Workers' Compensation Insurance           | 945                 | 1,500                  | 1,945                 |
| 599         | Other Charges                             | 500                 | 492                    | 500                   |
| 719         | Data Processing Equipment                 | -                   | -                      | 1,000                 |
| 719         | Office Equipment                          | 856                 | 549                    | 1,000                 |
|             | Total Juvenile Court                      | \$ 137,388          | \$ 108,886             | \$ 161,866            |
| 53900       | <u>Other Administration of Justice</u>    |                     |                        |                       |
| 399         | Other Contracted Services                 | \$ -                | \$ -                   | \$ -                  |

Haywood County, Tennessee  
General Fund 101  
Statement of Proposed Operations

| Account No. | Description                                    | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
|             | Total  | \$ -                | \$ -                   | \$ -                  |
| 53920       | <u>Courtroom Security</u>                      |                     |                        |                       |
| 160         | Guards   | \$ 109,134          | \$ 106,634             | \$ 109,549            |
| 188         | Bonus Payments                                 | 1,624               | -                      | -                     |
| 201         | Social Security                                | 8,473               | 8,261                  | 8,381                 |
| 210         | Unemployment Compensation                      | 136                 | 104                    | 105                   |
| 307         | Communication                                  | -                   | -                      | -                     |
| 330         | Lease Payments                                 | -                   | -                      | -                     |
| 399         | Other Contracted Services                      | -                   | -                      | -                     |
| 435         | Office Supplies                                | -                   | -                      | -                     |
| 451         | Uniforms                                       | -                   | -                      | 5,000                 |
| 716         | Law Enforcement Equipment                      | -                   | 2,378                  | 2,400                 |
|             | Total  | \$ 119,368          | \$ 117,377             | \$ 125,435            |
| 54000       | <u>PUBLIC SAFETY</u>                           |                     |                        |                       |
| 54110       | <u>Sheriff's Department</u>                    |                     |                        |                       |
| 101         | County Official/Administrative Officer         | \$ 100,377          | \$ 103,521             | \$ 106,359            |
| 105         | Supervisor/Director                            | 76,599              | 78,796                 | 78,796                |
| 106         | Deputy(ies)                                    | 714,263             | 640,707                | 735,783               |
| 106-THSO    | Deputy(ies) - TN Highway Safety Grant          | 51,176              | 52,557                 | 52,557                |
| 107         | Detective(s)                                   | 86,343              | 54,570                 | 110,005               |
| 108         | Investigator(s)                                | -                   | 171,349                | 165,005               |
| 109         | Captain(s)                                     | -                   | 66,034                 | 68,675                |
| 110         | Lieutenant(s)                                  | 217,669             | 193,372                | 249,157               |
| 115         | Sergeant(s)                                    | 225,823             | 201,313                | 234,677               |
| 140         | Salary Supplements                             | 1,200               | 1,200                  | 2,600                 |
| 150         | Nightwatchmen - Megasite                       | 243,280             | 34,040                 | -                     |
| 160         | Guards   | -                   | -                      | -                     |
| 161         | Secretary(ies)                                 | 75,611              | 77,571                 | 77,644                |
| 169         | Part-time Personnel                            | 45,377              | 40,595                 | 47,158                |
| 184         | Educational Incentive - Official/Admin Officer | -                   | -                      | 2,500                 |
| 186         | Longevity Pay                                  | 32,340              | 30,240                 | 32,550                |
| 187         | Overtime Pay                                   | 170,888             | 150,805                | 130,208               |
| 187-mega    | Overtime Pay - Megasite                        | -                   | -                      | -                     |
| 188         | Bonus Payments                                 | 12,994              | 15,972                 | -                     |
| 189         | Other Salaries and Wages                       | 72,697              | 83,136                 | 95,428                |
| 196         | In-service Training                            | 20,800              | 20,000                 | 24,000                |
| 201         | Social Security                                | 159,313             | 148,238                | 169,303               |
| 204         | State Retirement                               | 196,323             | 210,768                | 234,572               |
| 205         | Employee and Dependent Insurance               | 241,613             | 244,074                | 296,112               |
| 206         | Life Insurance                                 | 6,849               | 6,516                  | 7,500                 |
| 210         | Unemployment Compensation                      | 808                 | 723                    | 700                   |
| 299         | Other Fringe Benefits                          | -                   | -                      | -                     |
| 307         | Communication                                  | 40,610              | 38,428                 | 40,000                |
| 309         | Contracts with Government Agencies             | 1,500               | -                      | -                     |
| 312         | Contracts with Private Agencies                | 6,107               | -                      | -                     |
| 320         | Dues and Memberships                           | 3,202               | 3,040                  | 5,000                 |
| 332         | Legal Notices, Recording, and Court Costs      | 910                 | 315                    | 1,500                 |
| 334         | Maintenance Agreements                         | -                   | 21,963                 | 25,000                |
| 336         | Maintenance and Repair Services - Equipment    | 3,874               | 3,148                  | 5,000                 |

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

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 337         | Maintenance and Repair Services - Office Equipment | -                   | 859                    | 1,000                 |
| 338         | Maintenance and Repair Services - Vehicles         | 36,948              | 36,236                 | 45,000                |
| 340         | Medical and Dental Services                        | -                   | -                      | -                     |
| 348         | Postal Charges                                     | 1,995               | 1,679                  | 2,500                 |
| 349         | Printing, Stationery and Forms                     | 1,938               | 2,019                  | 4,000                 |
| 355         | Travel   | 10,122              | 10,309                 | 10,000                |
| 356         | Tuition  | 9,368               | 7,018                  | 20,000                |
| 358         | Remittance of Revenue Collected                    | -                   | -                      | -                     |
| 411         | Data Processing Supplies                           | -                   | -                      | -                     |
| 425         | Gasoline   | 108,678             | 106,139                | 95,000                |
| 429         | Instructional Supplies and Materials               | -                   | -                      | -                     |
| 431         | Law Enforcement Supplies                           | 16,724              | 15,650                 | 26,000                |
| 432         | Library Books/Media                                | -                   | -                      | -                     |
| 435         | Office Supplies                                    | -                   | 479                    | 5,000                 |
| 450         | Tires and Tubes                                    | 10,478              | 9,847                  | 15,000                |
| 451         | Uniforms   | 18,247              | 16,265                 | 20,000                |
| 499         | Other Supplies and Materials                       | 1,398               | 1,275                  | 2,000                 |
| 508         | Premiums on Corporate Surety Bonds                 | 1,146               | 1,123                  | 1,500                 |
| 511         | Vehicle and Equipment Insurance                    | 26,564              | 27,630                 | 27,630                |
| 513         | Workers' Compensation Insurance                    | 39,000              | 31,805                 | 41,350                |
| 599         | Other Charges                                      | 13,664              | 14,719                 | 20,000                |
| 709         | Data Processing Equipment                          | -                   | 2,497                  | 3,000                 |
| 716         | Law Enforcement Equipment                          | 117,936             | 62,120                 | 55,000                |
| 718         | Motor Vehicles                                     | 275,505             | 101,930                | -                     |
| 790         | Other Equipment                                    | 79,981              | -                      | -                     |
|             | Total Sheriff's Department                         | \$ 3,578,236        | \$ 3,142,591           | \$ 3,391,767          |
| 54210       | <u>Jail</u>  |                     |                        |                       |
| 103         | Assistant(s)                                       | \$ 51,902           | \$ 53,390              | \$ 53,390             |
| 105         | Supervisor/Director                                | 56,844              | 58,475                 | 58,475                |
| 106         | Deputy(ies)  | 756,741             | 821,723                | 936,320               |
| 140         | Salary Supplement                                  | 200                 | -                      | 311                   |
| 147         | Truck Drivers                                      | -                   | -                      | 13,635                |
| 161         | Secretary(ies)                                     | 42,000              | 54,692                 | 60,000                |
| 163         | Educational Assistants                             | 9,225               | 37,155                 | 72,000                |
| 165         | Cafeteria Personnel                                | 123,099             | 116,359                | 126,185               |
| 186         | Longevity Pay                                      | 30,210              | 28,350                 | 32,310                |
| 187         | Overtime Pay                                       | 262,685             | 231,167                | 124,800               |
| 188         | Bonus Payments                                     | 10,016              | 12,182                 | -                     |
| 189         | Other Salaries and Wages                           | 61,620              | 61,348                 | 74,956                |
| 201         | Social Security                                    | 104,905             | 110,858                | 118,759               |
| 204         | State Retirement                                   | 112,190             | 135,888                | 166,216               |
| 205         | Employee and Dependent Insurance                   | 166,416             | 164,404                | 185,340               |
| 206         | Life Insurance                                     | 5,892               | 3,842                  | 5,668                 |
| 210         | Unemployment Compensation                          | 837                 | 798                    | 800                   |
| 299         | Other Fringe Benefits                              | -                   | -                      | -                     |
| 307         | Communication                                      | -                   | -                      | -                     |
| 334         | Maintenance Agreements                             | 54,867              | 33,416                 | 69,278                |
| 336         | Maintenance and Repair Services - Equipment        | 30,270              | 47,224                 | 60,000                |
| 337         | Maintenance and Repair Services - Office Equipment | 693                 | 474                    | 1,000                 |
| 338         | Maintenance and Repair Services - Vehicles         | -                   | -                      | -                     |

Haywood County, Tennessee

General Fund 101

Statement of Proposed Operations

| Account No. | Description                                 | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 340         | Medical and Dental Services                 | 607,951             | 624,099                | 655,097               |
| 348         | Postal Charges                              | 323                 | 584                    | 1,500                 |
| 349         | Printing, Stationery, and Forms             | 721                 | 819                    | 1,600                 |
| 355         | Travel                                      | 11,305              | 12,521                 | 34,300                |
| 410         | Custodial Supplies                          | 10,599              | 7,165                  | 21,000                |
| 413         | Drugs and Medical Supplies                  | 23,793              | 29,631                 | 15,000                |
| 422         | Food Supplies                               | 251,647             | 253,300                | 260,000               |
| 425         | Gasoline                                    | -                   | -                      | -                     |
| 432         | Library Books/Media                         | -                   | -                      | -                     |
| 435         | Office Supplies                             | 35,937              | 50,672                 | 92,050                |
| 441         | Prisoners Clothing                          | 19,550              | 9,587                  | 20,000                |
| 451         | Uniforms                                    | 6,355               | 4,469                  | 9,000                 |
| 499         | Other Supplies and Materials                | 15,191              | 5,805                  | 11,900                |
| 511         | Vehicle and Equipment Insurance             | -                   | -                      | -                     |
| 513         | Workers' Compensation Insurance             | 27,697              | 30,000                 | 33,403                |
| 709         | Data Processing Equipment                   | -                   | -                      | -                     |
| 710         | Food Service Equipment                      | 1,335               | 498                    | 22,000                |
| 716         | Law Enforcement Equipment                   | 73,453              | 2,170                  | 50,000                |
| 718         | Motor Vehicles                              | -                   | 5,000                  | -                     |
| 719         | Office Equipment                            | 3,294               | 345                    | 5,000                 |
| 790         | Other Equipment                             | 59,480              | 8,134                  | 23,900                |
|             | Total Jail                                  | \$ 3,029,244        | \$ 3,016,542           | \$ 3,415,194          |
| 54310       | <u>Fire Prevention and Control</u>          |                     |                        |                       |
| 105         | Supervisor/Director                         | \$ 75,231           | \$ 123,459             | \$ 148,538            |
| 133         | Paraprofessionals                           | \$ -                | \$ 35,190              | \$ 65,354             |
| 151         | Firefighters                                | 540,891             | 951,158                | 1,007,460             |
| 168         | Temporary Personnel                         | -                   | -                      | 5,000                 |
| 169         | Part-Time Personnel                         | 3,450               | -                      | 33,825                |
| 186         | Longevity Pay                               | -                   | 210                    | -                     |
| 187         | Overtime Pay                                | -                   | 49,870                 | 40,000                |
| 188         | Bonus Payments                              | 541                 | 10,016                 | -                     |
| 189         | Other Salaries & Wages                      | 12,175              | 36,236                 | 36,236                |
| 196         | In-Service Training                         | 8,000               | 9,600                  | 17,000                |
| 199         | Other Per Diem and Fees                     | 6,269               | -                      | 5,000                 |
| 201         | Social Security                             | 47,137              | 93,055                 | 103,919               |
| 204         | State Retirement                            | 17,847              | 95,985                 | 147,117               |
| 205         | Employee and Dependent Insurance            | 100,111             | 151,913                | 141,255               |
| 206         | Life Insurance                              | 2,889               | 4,230                  | 4,962                 |
| 210         | Unemployment Compensation                   | 574                 | 844                    | 487                   |
| 307         | Communication                               | 2,366               | 851                    | 1,000                 |
| 309         | Contracts with Government Agencies          | -                   | -                      | -                     |
| 320         | Dues and Memberships                        | 828                 | 497                    | 1,000                 |
| 333         | Licenses                                    | 305                 | 365                    | 1,700                 |
| 336         | Maintenance and Repair Services - Equipment | 6,827               | 7,937                  | 12,000                |
| 338         | Maintenance and Repair Services - Vehicles  | 11,478              | 21,783                 | 19,000                |
| 356         | Tuition                                     | -                   | -                      | -                     |
| 412         | Diesel Fuel                                 | 15,844              | 15,871                 | 20,000                |
| 413         | Drugs And Medical Supplies                  | 8,555               | 9,387                  | 10,000                |
| 425         | Gasoline                                    | 9,196               | 19,574                 | 12,000                |
| 435         | Office Supplies                             | 2,319               | 1,511                  | 1,400                 |

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

| Account No. | Description   | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 451         | Uniforms  | 33,737              | 6,510                  | 6,500                 |
| 452         | Utilities   | 13,042              | 10,930                 | 15,000                |
| 499         | Other Supplies and Materials                            | 3,826               | 4,383                  | 3,000                 |
| 506         | Liability Insurance                                     | 5,004               | 14,421                 | 14,425                |
| 511         | Vehicle and Equipment Insurance                         | 67,845              | 57,235                 | 57,235                |
| 513         | Workers' Compensation Insurance                         | 13,189              | 17,477                 | 18,000                |
| 599         | Other Charges   | 272                 | 498                    | 300                   |
| 709         | Data Processing Equipment                               | 2,719               | 4,565                  | 2,000                 |
| 711         | Furniture and Fixtures                                  | 10,286              | 5,185                  | -                     |
| 718         | Motor Vehicles  | -                   | -                      | -                     |
| 719         | Office Equipment  | 1,585               | 1,010                  | 1,600                 |
| 790         | Other Equipment   | 125,526             | 30,858                 | 20,000                |
|             | Total Fire Prevention and Control                       | \$ 1,149,867        | \$ 1,792,617           | \$ 1,972,312          |
| 54410       | <u>Civil Defense</u>                                    |                     |                        |                       |
| 309         | Contracts with Government Agencies                      | \$ -                | \$ -                   | \$ -                  |
| 316         | Contributions   | 49,315              | 41,688                 | 42,731                |
| 348         | Postal Charges  | -                   | -                      | -                     |
|             | Total Civil Defense                                     | \$ 49,315           | \$ 41,688              | \$ 42,731             |
| 54420       | <u>Rescue Squad</u>                                     |                     |                        |                       |
| 316         | Contributions   | \$ 8,872            | \$ 9,689               | \$ 9,689              |
|             | Total Rescue Squad                                      | \$ 8,872            | \$ 9,689               | \$ 9,689              |
| 54610       | <u>County Coroner/Medical Examiner</u>                  |                     |                        |                       |
| 131         | Medical Personnel                                       | \$ 13,800           | \$ 11,000              | \$ 14,350             |
| 201         | Social Security   | 1,040               | 814                    | 1,098                 |
| 204         | State Retirement  | 724                 | 1,081                  | 1,554                 |
| 210         | Unemployment Compensation                               | 13                  | 4                      | 13                    |
| 307         | Communications  | -                   | 443                    | 450                   |
| 312         | Contracts with Private Agencies                         | 31,243              | 28,060                 | 35,000                |
| 451         | Uniforms  | -                   | -                      | 600                   |
|             | Total County Coroner/Medical Examiner                   | \$ 46,820           | \$ 41,402              | \$ 53,065             |
| 54900       | <u>Other Public Safety - Central Dispatch</u>           |                     |                        |                       |
| 309         | Contracts with Government Agencies                      | \$ 283,025          | \$ 400,879             | \$ 400,879            |
|             | Total Other Public Safety                               | \$ 283,025          | \$ 400,879             | \$ 400,879            |
| 55000       | <u>PUBLIC HEALTH AND WELFARE</u>                        |                     |                        |                       |
| 55110       | <u>Local Health Center</u>                              |                     |                        |                       |
| 166         | Custodial Personnel                                     | \$ 18,655           | \$ 4,305               | \$ -                  |
| 201         | Social Security   | -                   | -                      | -                     |
| 307         | Communication   | 8,968               | 8,866                  | 10,000                |
| 309         | Contracts with Government Agencies                      | 16,484              | 16,484                 | 16,484                |
| 309-ARP     | Contracts with Government Agencies - ARP Grant          | 11,491              | 26,620                 | -                     |
| 328         | Janitorial Services                                     | -                   | 16,195                 | 20,500                |
| 335         | Maintenance and Repair Services - Buildings             | 1,613               | -                      | 8,362                 |
| 335-ARP     | Maintenance and Repair Services - Buildings - ARP Grant | 17,000              | 230,124                | -                     |
| 348         | Postal Charges  | -                   | 718                    | 50                    |
| 351         | Rentals   | -                   | -                      | -                     |
| 368         | Drug Treatment  | -                   | -                      | -                     |

Haywood County, Tennessee  
General Fund 101  
Statement of Proposed Operations

| Account No. | Description   | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 410         | Custodial Supplies                                  | 1,131               | 855                    | 700                   |
| 413         | Drugs and Medical Supplies                          | 1,219               | -                      | 1,200                 |
| 413-OPAB    | Drugs and Medical Supplies - Opioid Abatement Funds | -                   | -                      | -                     |
| 435         | Office Supplies                                     | 942                 | 1,136                  | 1,600                 |
| 452         | Utilities   | 9,365               | 8,419                  | 9,700                 |
| 790         | Other Equipment                                     | -                   | -                      | -                     |
|             | Total Local Health Center                           | \$ 86,868           | \$ 313,722             | \$ 68,596             |
|             |   |                     |                        |                       |
| 55120       | <u>Rabies and Animal Control</u>                    |                     |                        |                       |
| 309         | Contracts with Government Agencies                  | \$ 194,574          | \$ 162,978             | \$ 162,978            |
|             | Total Rabies and Animal Control                     | \$ 194,574          | \$ 162,978             | \$ 162,978            |

Haywood County, Tennessee  
General Fund 101  
Statement of Proposed Operations

| Account No. | Description                                 | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 55130       | <u>Ambulance/Emergency Medical Services</u> |                     |                        |                       |
| 103         | Assistant(s)                                | \$ -                | \$ -                   | \$ -                  |
| 105         | Supervisor/Director                         | 80,942              | 83,538                 | 83,538                |
| 131         | Medical Personnel                           | -                   | -                      | -                     |
| 132         | Materials Supervisor                        | 12,737              | 15,564                 | 11,000                |
| 133         | Paraprofessionals                           | 544,463             | 307,718                | 345,000               |
| 164         | Attendants                                  | 390,771             | 410,454                | 339,000               |
| 169         | Part-time Personnel                         | 108,742             | 174,581                | 168,000               |
| 186         | Longevity Pay                               | 14,490              | 15,750                 | 6,510                 |
| 187         | Overtime Pay                                | 107,007             | 184,569                | 212,000               |
| 188         | Bonus Payments                              | 13,265              | 8,121                  | -                     |
| 189         | Other Salaries and Wages                    | 37,985              | 28,734                 | 27,000                |
| 196         | In-service Training                         | 11,520              | 5,079                  | 1,000                 |
| 201         | Social Security                             | 99,361              | 92,417                 | 91,192                |
| 204         | State Retirement                            | 107,793             | 92,933                 | 107,981               |
| 205         | Employee and Dependent Insurance            | 132,331             | 140,910                | 184,806               |
| 206         | Life Insurance                              | 4,497               | 3,951                  | 4,800                 |
| 210         | Unemployment Compensation                   | 678                 | 881                    | 1,000                 |
| 299         | Other Fringe Benefits                       | -                   | -                      | -                     |
| 307         | Communication                               | 7,026               | 4,882                  | 9,000                 |
| 309         | Contracts with Government Agencies          | 9,280               | 3,500                  | 5,000                 |
| 317         | Data Processing Services                    | 4,203               | 3,105                  | 6,000                 |
| 320         | Dues and Memberships                        | 500                 | 500                    | 675                   |
| 333         | Licenses                                    | 2,277               | 3,727                  | 4,000                 |
| 334         | Maintenance Agreements                      | 16,199              | 15,270                 | 26,000                |
| 335         | Maintenance and Repair Services - Buildings | 1,592               | 12,175                 | 7,000                 |
| 338         | Maintenance and Repair Services - Vehicles  | 48,169              | 39,894                 | 45,000                |
| 348         | Postal Charges                              | -                   | 23                     | 100                   |
| 355         | Travel                                      | -                   | 705                    | 1,500                 |
| 356         | Tuition                                     | -                   | -                      | 1,400                 |
| 410         | Custodial Supplies                          | 969                 | 1,123                  | 3,000                 |
| 412         | Diesel Fuel                                 | 25,505              | 26,981                 | 30,000                |
| 413         | Drugs and Medical Supplies                  | 50,715              | 29,196                 | 55,000                |
| 425         | Gasoline                                    | 2,188               | 7,202                  | 7,500                 |
| 429         | Instructional Supplies and Materials        | -                   | -                      | -                     |
| 435         | Office Supplies                             | 1,695               | 6,008                  | 3,000                 |
| 451         | Uniforms                                    | 9,719               | 6,009                  | 10,000                |
| 452         | Utilities                                   | 10,437              | 6,235                  | 14,000                |
| 499         | Other Supplies and Materials                | 690                 | 8,751                  | 2,000                 |
| 506         | Liability Insurance                         | 27,470              | 30,983                 | 31,000                |
| 511         | Vehicle and Equipment Insurance             | 29,821              | 44,909                 | 45,000                |
| 513         | Workers' Compensation Insurance             | 55,025              | 48,645                 | 50,000                |
| 707         | Building Improvements                       | -                   | -                      | -                     |
| 718         | Motor Vehicles                              | 45,940              | -                      | -                     |
| 735         | Health Equipment                            | -                   | -                      | -                     |
| 790         | Other Equipment                             | -                   | 52,512                 | 52,512                |
|             | Total Ambulance/Emergency Medical Services  | \$ 2,016,001        | \$ 1,917,534           | \$ 1,991,513          |

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

| Account No. | Description                                       | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 55390       | <u>Appropriation to State</u>                     |                     |                        |                       |
| 133         | Paraprofessionals                                 | \$ 17,904           | \$ -                   | \$ 47,889             |
| 162         | Clerical Personnel                                | -                   | -                      | 42,615                |
| 186         | Longevity Pay                                     | 210                 | -                      | -                     |
| 187         | Overtime Pay                                      | -                   | -                      | -                     |
| 188         | Bonus Payments                                    | 541                 | -                      | -                     |
| 201         | Social Security                                   | 1,419               | -                      | 6,924                 |
| 204         | State Retirement                                  | 1,929               | -                      | 9,802                 |
| 205         | Employee and Dependent Insurance                  | 4,330               | -                      | 16,200                |
| 206         | Life Insurance                                    | 128                 | -                      | 300                   |
| 210         | Unemployment Compensation                         | 7                   | -                      | 42                    |
| 299         | Other Fringe Benefits                             | -                   | -                      | -                     |
| 355         | Travel  | 386                 | -                      | 3,000                 |
| 499         | Other Supplies and Materials                      | -                   | -                      | -                     |
| 513         | Workers' Compensation Insurance                   | 461                 | 1,000                  | 1,490                 |
| 707         | Building Improvements                             | -                   | -                      | -                     |
|             | Total Appropriation to State                      | \$ 27,316           | \$ 1,000               | \$ 128,262            |
| 56000       | <u>SOCIAL, CULTURAL AND RECREATIONAL SERVICES</u> |                     |                        |                       |
| 56500       | <u>Libraries</u>                                  |                     |                        |                       |
| 129         | Librarians  | \$ 84,318           | \$ 88,596              | \$ 88,596             |
| 186         | Longevity Pay                                     | 3,990               | 4,410                  | 5,040                 |
| 188         | Bonus Payments                                    | 3,083               | 3,624                  | -                     |
| 201         | Social Security                                   | 6,690               | 7,164                  | 7,164                 |
| 204         | State Retirement                                  | 11,039              | 11,499                 | 11,499                |
| 205         | Employee and Dependent Insurance                  | 20,821              | 22,723                 | 24,336                |
| 206         | Life Insurance                                    | 591                 | 700                    | 700                   |
| 210         | Unemployment Compensation                         | 84                  | 63                     | 156                   |
| 299         | Other Fringe Benefits                             | -                   | -                      | -                     |
| 316         | Contributions                                     | 113,617             | 124,002                | 124,206               |
| 506         | Liability Insurance                               | 469                 | 538                    | 538                   |
| 513         | Workers' Compensation Insurance                   | -                   | 165                    | 165                   |
| 707         | Building Improvements                             | -                   | -                      | -                     |
|             | Total Libraries                                   | \$ 244,702          | \$ 263,484             | \$ 262,400            |
| 56700       | <u>Parks and Fair Boards</u>                      |                     |                        |                       |
| 101         | County Official/Administrative Officer            | \$ 61,541           | \$ 4,802               | \$ -                  |
| 105         | Supervisor/Director                               | 35,925              | 95,282                 | 100,087               |
| 141         | Foremen   | 41,558              | 44,381                 | 44,381                |
| 149         | Laborers  | 163,571             | 163,193                | 163,193               |
| 161         | Secretary(ies)                                    | 37,338              | 20,009                 | 41,365                |
| 168         | Temporary Personnel                               | 86,717              | 96,000                 | 18,000                |
| 169         | Part-time Personnel                               | -                   | -                      | 82,000                |
| 186         | Longevity Pay                                     | 8,610               | 10,080                 | 11,970                |
| 187         | Overtime Pay                                      | 2,564               | 1,872                  | 3,894                 |
| 188         | Bonus Payments                                    | 6,226               | 6,226                  | -                     |
| 201         | Social Security                                   | 32,145              | 31,834                 | 35,565                |
| 204         | State Retirement                                  | 36,808              | 36,309                 | 50,348                |
| 205         | Employee and Dependent Insurance                  | 63,978              | 63,357                 | 75,528                |
| 206         | Life Insurance                                    | 1,984               | 1,984                  | 2,000                 |
| 210         | Unemployment Compensation                         | 323                 | 369                    | 450                   |

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

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 299         | Other Fringe Benefits                              | -                   | -                      | -                     |
| 307         | Communication                                      | 2,959               | 1,342                  | 8,600                 |
| 312         | Contracts With Private Agencies                    | 22,190              | 21,495                 | 23,000                |
| 316         | Contributions                                      | 6,000               | 6,000                  | 6,000                 |
| 320         | Dues and Memberships                               | 1,055               | 2,350                  | 2,220                 |
| 335         | Maintenance and Repair Services - Buildings        | 36,010              | 36,149                 | 37,055                |
| 336         | Maintenance and Repair Services - Equipment        | 18,841              | 11,776                 | 15,000                |
| 337         | Maintenance and Repair Services - Office Equipment | 270                 | 15                     | 1,200                 |
| 338         | Maintenance and Repair Services - Vehicles         | 9,208               | 5,099                  | 10,000                |
| 347         | Pest Control                                       | 1,376               | 1,261                  | 1,500                 |
| 348         | Postal Charges                                     | 1                   | 1                      | 200                   |
| 355         | Travel   | 4,225               | 1,979                  | 8,000                 |
| 356         | Tuition  | 680                 | 1,530                  | 2,050                 |
| 410         | Custodial Supplies                                 | 5,849               | 5,903                  | 7,500                 |
| 420         | Fertilizer, Lime, and Seed                         | 7,607               | 24,696                 | 25,000                |
| 425         | Gasoline   | 12,614              | 12,427                 | 20,000                |
| 435         | Office Supplies                                    | 2,576               | 2,644                  | 3,600                 |
| 452         | Utilities  | 89,974              | 93,865                 | 90,000                |
| 499         | Other Supplies and Materials                       | 9,808               | 12,536                 | 15,000                |
| 506         | Liability Insurance                                | 3,222               | 3,222                  | 3,222                 |
| 509         | Refunds  | 5,750               | 5,415                  | 8,000                 |
| 511         | Vehicle and Equipment Insurance                    | 4,838               | 5,500                  | 5,500                 |
| 513         | Workers' Compensation Insurance                    | 6,373               | 5,594                  | 8,261                 |
| 599         | Other Charges                                      | 9,044               | 2,114                  | 10,000                |
| 707         | Building Improvements                              | 39,560              | 51,904                 | 50,000                |
| 712         | Heating and Air Conditioning Equipment             | 862                 | 5,696                  | 8,000                 |
| 717         | Maintenance Equipment                              | 405                 | -                      | 18,000                |
| 718         | Motor Vehicles                                     | 87,444              | 59,054                 | -                     |
| 791         | Other Construction                                 | 600,499             | 556,368                | -                     |
|             | Total Parks and Fair Boards                        | \$ 1,568,530        | \$ 1,511,631           | \$ 1,015,689          |
| 56900       | <u>Other Social, Cultural and Recreational</u>     |                     |                        |                       |
| 168         | Temporary Personnel                                | \$ -                | \$ -                   | \$ -                  |
| 210         | Unemployment Compensation                          | -                   | -                      | -                     |
| 309         | Contracts with Government Agencies                 | 2,164               | 1,935                  | 4,000                 |
| 355         | Travel   | 6,350               | 4,532                  | 10,000                |
| 422         | Food Supplies                                      | 8,575               | 7,659                  | 7,500                 |
| 425         | Gasoline   | -                   | -                      | -                     |
| 429         | Instructional Supplies                             | 735                 | 1,382                  | 5,000                 |
| 435         | Office Supplies                                    | 827                 | 828                    | 350                   |
| 499         | Other Supplies and Materials                       | 11,021              | 13,908                 | 7,500                 |
|             | Total Other Social, Cultural and Recreational      | \$ 29,671           | \$ 30,244              | \$ 34,350             |
| 57000       | <u>AGRICULTURE &amp; NATURAL RESOURCES</u>         |                     |                        |                       |
| 57100       | <u>Agriculture Extension Service</u>               |                     |                        |                       |
| 140         | Salary Supplements                                 | \$ 129,034          | \$ 171,720             | \$ 175,083            |
| 166         | Custodial Personnel                                | 4,500               | 2,625                  | -                     |
| 307         | Communication                                      | 4,413               | 4,810                  | 7,000                 |
| 328         | Janitorial Services                                | -                   | 1,875                  | 5,125                 |
| 333         | Licenses   | 50                  | 456                    | 885                   |

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

| Account No. | Description                                     | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 335         | Maintenance and Repair Services - Buildings     | -                   | -                      | -                     |
| 355         | Travel  | 483                 | 3,500                  | 7,000                 |
| 410         | Custodial Supplies                              | -                   | 500                    | 1,000                 |
| 499         | Other Supplies and Materials                    | 26                  | 1,775                  | 4,500                 |
| 513         | Workers' Compensation Insurance                 | -                   | -                      | -                     |
| 599         | Other Charges                                   | 2,184               | 1,250                  | 2,000                 |
| 707         | Building Improvements                           | -                   | -                      | 2,500                 |
|             | Total Agriculture Extension Service             | \$ 140,689          | \$ 188,512             | \$ 205,093            |
| 57500       | <u>Soil Conservation</u>                        |                     |                        |                       |
| 161         | Secretary(ies)                                  | \$ 43,918           | \$ 46,903              | \$ 46,903             |
| 186         | Longevity Pay                                   | 210                 | 420                    | 630                   |
| 188         | Bonus Payments                                  | 541                 | 541                    | -                     |
| 189         | Other Salaries and Wages                        | -                   | -                      | -                     |
| 201         | Social Security                                 | 3,383               | 3,688                  | 3,637                 |
| 204         | State Retirement                                | 4,619               | 5,221                  | 5,148                 |
| 205         | Employee and Dependent Insurance                | 7,465               | 7,407                  | 8,100                 |
| 206         | Life Insurance                                  | 264                 | 264                    | 288                   |
| 210         | Unemployment Compensation                       | 21                  | 21                     | 21                    |
| 299         | Other Fringe Benefits                           | -                   | -                      | -                     |
| 513         | Workers' Compensation Insurance                 | -                   | 30                     | 63                    |
|             | Total Soil Conservation                         | \$ 60,422           | \$ 64,495              | \$ 64,790             |
| 58000       | <u>OTHER OPERATIONS</u>                         |                     |                        |                       |
| 58120       | <u>Industrial Development</u>                   |                     |                        |                       |
| 321         | Engineering Services                            | \$ -                | \$ -                   | \$ -                  |
| 339         | Matching Share                                  | 41,413              | -                      | -                     |
| 499         | Other Supplies and Materials                    | -                   | -                      | -                     |
| 599         | Other Charges                                   | 2,385               | 9,540                  | 9,540                 |
| 718         | Motor Vehicles                                  | -                   | -                      | -                     |
| 724         | Site Development                                | -                   | -                      | -                     |
|             | Total Industrial Development                    | \$ 43,798           | \$ 9,540               | \$ 9,540              |
| 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                                  | \$ 541              | \$ 541                 | \$ -                  |
| 189         | Other Salaries and Wages                        | 36,196              | 37,169                 | 37,169                |
| 201         | Social Security                                 | 2,810               | 2,928                  | 2,844                 |
| 210         | Unemployment Compensation                       | 21                  | 21                     | 30                    |
| 307         | Communication                                   | 3,262               | 2,982                  | 3,000                 |
| 317         | Data Processing Services                        | -                   | -                      | 499                   |
| 320         | Dues and Memberships                            | 50                  | -                      | 450                   |
| 334         | Maintenance Agreements                          | -                   | -                      | 499                   |
| 348         | Postal Charges                                  | 358                 | 1,539                  | 1,700                 |

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

| Account No.                                  | Description   | Actual 2024-2025 | Estimated 2025-2026 | Budgeted 2026-2027 |
|--|---|------------------|---------------------|--------------------|
| 351  | Rentals   | 550              | 550                 | 600                |
| 355  | Travel  | 5,077            | 4,378               | 5,300              |
| 435  | Office Supplies   | 600              | 75                  | 600                |
| 513  | Workers' Compensation Insurance                           | -                | 200                 | 496                |
| 599  | Other Charges   | -                | -                   | -                  |
| 719  | Office Equipment  | 1,300            | 3,339               | 1,800              |
|  | Total Veterans' Services                                  | \$ 50,765        | \$ 53,721           | \$ 54,987          |
| <b>58400 Other Charges</b>                   |   |                  |                     |                    |
| 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                                     | -                | -                   | -                  |
| 362  | Penalties   | -                | 16,400              | -                  |
| 511  | Vehicle & Equipment Insurance                             | -                | -                   | -                  |
| 513  | Workers' Compensation Insurance                           | -                | -                   | -                  |
|  | Total Other Charges                                       | \$ -             | \$ 16,400           | \$ -               |
| <b>58500 Contributions to Other Agencies</b> |   |                  |                     |                    |
| 309  | Contracts with Other Agencies                             | \$ 18,900        | \$ 18,900           | \$ 18,900          |
| 316  | Contributions   | 65,637           | 78,422              | 87,450             |
| 358  | Remittance of Revenue Collected                           | -                | -                   | -                  |
|  | Total Contributions to Other Agencies                     | \$ 84,537        | \$ 97,322           | \$ 106,350         |
| <b>58800 Covid-19 Grant</b>                  |   |                  |                     |                    |
| 58801  | 193-Election Workers                                      | \$ -             | \$ -                | \$ -               |
| 58802  | 599- Other Charges  | -                | -                   | -                  |
| 58803  | 599- Other Charges  | -                | -                   | -                  |
|  | Total Covid-19 Grant#3                                    | \$ -             | \$ -                | \$ -               |
| <b>58811 Covid-19 Grant</b>                  |   |                  |                     |                    |
| 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                                    | \$ -             | \$ -                | \$ -               |
| <b>58900 Miscellaneous</b>                   |   |                  |                     |                    |
| 302  | Advertising-Three Star Grant                              | \$ -             | \$ -                | \$ -               |
| 303  | Ambulance Services - Helicopter                           | 46,000           | 46,000              | 46,000             |
| 309  | Contracts With Government Agencies                        | 875,000          | -                   | -                  |
| 316  | Contributions   | -                | 4,950               | -                  |

Haywood County, Tennessee  
General Fund 101  
Statement of Proposed Operations

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 320-CHCOM   | Dues and Memberships - Chamber of Commerce           | 75,000              | 75,000                 | 75,000                |
| 320-MNSTR   | Dues and Memberships - Main Street                   | 30,000              | 27,500                 | 27,500                |
| 399         | Other Contracted Services                            | 67,395              | 240,156                | -                     |
| 502         | Building and Contents Insurance                      | 268,696             | 297,883                | 297,883               |
| 506         | Liability Insurance                                  | 115,000             | 142,470                | 145,000               |
| 510         | Trustee's Commission                                 | 207,652             | 214,000                | 220,000               |
| 511         | Vehicle & Equipment Insurance                        | 5,575               | 37,675                 | 38,000                |
| 513         | Workers' Compensation Insurance                      | -                   | -                      | -                     |
| 599         | Other Charges  | 32,336              | 32,336                 | -                     |
| 791         | Other Construction                                   | -                   | 10,175                 | -                     |
|             | Total Miscellaneous                                  | \$ 1,722,654        | \$ 1,128,145           | \$ 849,383            |
| 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                             | \$ -                | \$ -                   | \$ -                  |
| 91190       | <u>OTHER GENERAL GOVERNMENT</u>                      |                     |                        |                       |
| 91190       | <u>Other General Government Projects</u>             |                     |                        |                       |
| 791         | Other Construction                                   | \$ -                | \$ 150,000             | \$ -                  |
|             | Total General Government                             | \$ -                | \$ 150,000             | \$ -                  |
|             | Total Estimated Expenditures                         | \$ 19,323,437       | \$ 19,853,028          | \$ 20,451,624         |
| 99000       | <u>OTHER USES</u>                                    |                     |                        |                       |
| 99100       | <u>Transfers Out</u>                                 | \$ 631,920          | \$ 1,082,110           | \$ -                  |
|             | Total Transfers Out                                  | \$ 631,920          | \$ 1,082,110           | \$ -                  |
|             | Total Estimated Expenditures and Other Uses          | \$ 19,955,357       | \$ 20,935,138          | \$ 20,451,624         |
|             | Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 576,491          | \$ (2,469,209)         | \$ (1,675,155)        |
|             | Estimated Other Financing Sources (Uses):            |                     |                        |                       |
|             | Capital Leases Issued                                | \$ -                | \$ -                   | \$ -                  |
|             | Insurance Recovery                                   | -                   | -                      | -                     |
|             | Total Other Financing Sources (Uses)                 | \$ -                | \$ -                   | \$ -                  |
|             | Estimated Beginning Fund Balance, July 1             | \$ 14,102,542       | \$ 14,679,033          | \$ 12,209,824         |
|             | Estimated Ending Fund Balance, June 30               | \$ 14,679,033       | \$ 12,209,824          | \$ 10,534,669         |

Haywood County, Tennessee  
Drug Control Fund 122  
Statement of Proposed Operations

| Account No.                            | Description                              | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|--|--|---------------------|------------------------|-----------------------|
| <u>Estimated Revenues</u>              |  |                     |                        |                       |
| 42000                                  | <u>FINES, FORFEITURES AND PENALTIES</u>  |                     |                        |                       |
| 42100                                  | <u>Circuit Court</u>                     |                     |                        |                       |
| 42140                                  | Drug Control Fines                       | \$ -                | \$ -                   | \$ -                  |
| 42141                                  | Drug Court Fees                          | -                   | -                      | -                     |
| 42300                                  | <u>General Sessions Court</u>            |                     |                        |                       |
| 42340                                  | Drug Control Fines                       | 7,047               | 1,496                  | -                     |
| 42341                                  | Drug Court Fees                          | 67                  | -                      | -                     |
| 42800                                  | <u>Judicial District Drug Program</u>    |                     |                        |                       |
| 42865                                  | Drug Task Force Forfeitures and Seizures | 72,995              | 18,490                 | 5,000                 |
| TOTAL FINES, FORFEITURES AND PENALTIES |  | <u>\$ 80,108</u>    | <u>\$ 19,986</u>       | <u>\$ 5,000</u>       |
|  |  |                     |                        |                       |
| 44000                                  | <u>OTHER LOCAL REVENUES</u>              |                     |                        |                       |
| 44500                                  | <u>Nonrecurring Items</u>                |                     |                        |                       |
| 44170                                  | Miscellaneous Refunds                    | \$ -                | \$ 22                  | \$ -                  |
| 44530                                  | Sale of Equipment                        | -                   | -                      | -                     |
| 44540                                  | Sale of Property                         | -                   | -                      | -                     |
| 44990                                  | Other Local Revenues                     | -                   | -                      | -                     |
| TOTAL OTHER LOCAL REVENUES             |  | <u>\$ -</u>         | <u>\$ 22</u>           | <u>\$ -</u>           |
|  |  |                     |                        |                       |
| 49000                                  | <u>OTHER SOURCES (NON-REVENUE)</u>       |                     |                        |                       |
| 49700                                  | Insurance Recovery                       | \$ 17,012           | \$ -                   | \$ -                  |
| 49800                                  | Transfer In                              | -                   | -                      | -                     |
| TOTAL OTHER SOURCES (NON-REVENUE)      |  | <u>17,012</u>       | <u>-</u>               | <u>-</u>              |
| Total Estimated Revenues               |  | <u>\$ 97,120</u>    | <u>\$ 20,008</u>       | <u>\$ 5,000</u>       |

Haywood County, Tennessee  
Drug Control Fund 122  
Statement of Proposed Operations

| Account No.                   | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------------------------|--|---------------------|------------------------|-----------------------|
| <u>Estimated Expenditures</u> |  |                     |                        |                       |
| 54000                         | <u>PUBLIC SAFETY</u>                                 |                     |                        |                       |
| 54150                         | <u>Drug Enforcement</u>                              |                     |                        |                       |
| 319                           | Confidential Drug Enforcement Payments               | \$ 200              | \$ -                   | \$ -                  |
| 338                           | Maintenance and Repair Services - Vehicles           | -                   | -                      | 1,500                 |
| 356                           | Tuition  | -                   | -                      | 1,500                 |
| 357                           | Veterinary Services                                  | -                   | -                      | 1,275                 |
| 399                           | Other Contracted Services                            | -                   | -                      | 1,000                 |
| 425                           | Gasoline   | -                   | -                      | 1,800                 |
| 429                           | Instructional Supplies and Materials                 | -                   | -                      | 500                   |
| 431                           | Law Enforcement Supplies                             | 1,821               | 17,523                 | 2,500                 |
| 510                           | Trustee's Commission                                 | 800                 | 203                    | 3,000                 |
| 716                           | Law Enforcement Equipment                            | 51,005              | 45,261                 | -                     |
| 718                           | Motor Vehicles                                       | -                   | 13,664                 | -                     |
| 799                           | Other Capital Outlay                                 | 50,480              | -                      | -                     |
|                               | Total Drug Enforcement                               | <u>\$ 104,306</u>   | <u>\$ 76,651</u>       | <u>\$ 13,075</u>      |
|                               | Total Estimated Expenditures                         | <u>\$ 104,306</u>   | <u>\$ 76,651</u>       | <u>\$ 13,075</u>      |
|                               | Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ (7,724)</u>   | <u>\$ (56,643)</u>     | <u>\$ (8,075)</u>     |
|                               | Total Other Financing Sources (Uses)                 | <u>\$ 539</u>       | <u>\$ -</u>            | <u>\$ -</u>           |
|                               | Estimated Beginning Fund Balance, July 1             | <u>94,176</u>       | <u>86,452</u>          | <u>29,809</u>         |
|                               | Estimated Ending Fund Balance, June 30               | <u>\$ 86,452</u>    | <u>\$ 29,809</u>       | <u>\$ 21,734</u>      |

**Haywood County, Tennessee**  
**Highway/Public Works Fund 131**  
**Statement of Proposed Operations**

| Account No.                      | Description                                   | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|----------------------------------|---|---------------------|------------------------|-----------------------|
| <b><u>Estimated Revenues</u></b> |   |                     |                        |                       |
| 40000                            | <b>LOCAL TAXES</b>                            |                     |                        |                       |
| 40100                            | <b>County Property Taxes</b>                  |                     |                        |                       |
| 40110                            | Property Tax                                  | \$ 506,927          | \$ 494,716             | \$ 523,000            |
| 40115                            | Discount on Property Taxes                    | (5,269)             | (5,203)                | (5,500)               |
| 40120                            | Trustee's Collections- Prior Year             | 7,345               | 14,000                 | 7,500                 |
| 40125                            | Trustee's Collections-Bankruptcy              | 66                  | 158                    | 100                   |
| 40130                            | Circuit/Clerk & Master Collections-Prior Year | 15,533              | 7,500                  | 3,500                 |
| 40140                            | Interest and Penalty                          | 1,835               | 2,470                  | 1,700                 |
| 40161                            | Payments in Lieu of Taxes-T.V.A.              | 14,362              | 15,726                 | 14,500                |
| 40163                            | Payments in Lieu of Taxes-Other               | 57                  | 0                      | 0                     |
| 40200                            | <b>County Local Options Taxes</b>             | 0                   | 0                      | 0                     |
| 40240                            | Wheel Tax                                     | 144,414             | 136,500                | 125,000               |
|                                  | <b>TOTAL LOCAL TAXES</b>                      | <b>\$ 685,270</b>   | <b>\$ 665,867</b>      | <b>\$ 669,800</b>     |
|                                  |   |                     |                        |                       |
| 44000                            | <b>OTHER LOCAL REVENUES</b>                   |                     |                        |                       |
| 44100                            | <b>Recurring items</b>                        |                     |                        |                       |
| 44120                            | Lease/Rentals                                 | \$ 938              | \$ 938                 | \$ 938                |
| 44130                            | Sale of Materials and Supplies                | 10,551              | 5,500                  | 5,500                 |
| 44135                            | Sale of Gasoline                              | 280,580             | 240,000                | 250,000               |
| 44170                            | Miscellaneous Refunds                         | 9,027               | 7,524                  | 7,524                 |
| 44500                            | <b>Non recurring Items</b>                    | 0                   | 0                      | 0                     |
| 44990                            | <b>Other Local Revenues</b>                   | 0                   | 0                      | 0                     |
|                                  | <b>TOTAL OTHER LOCAL REVENUES</b>             | <b>\$ 301,096</b>   | <b>\$ 253,962</b>      | <b>\$ 263,962</b>     |
|                                  |   |                     |                        |                       |
| 46000                            | <b>STATE OF TENNESSEE</b>                     |                     |                        |                       |
| 46400                            | <b>Public Works Grants</b>                    |                     |                        |                       |
| 46410                            | Bridge program                                | \$ -                | \$ -                   | \$ -                  |
| 46420                            | State Aid Program                             | 370,491             | -                      | -                     |
| 46800                            | <b>Other State Revenues</b>                   |                     |                        |                       |
| 46851                            | State Revenue Sharing - T.V.A.                | 31,446              | 30,000                 | 30,000                |
| 46920                            | Gasoline and Motor Fuel Tax                   | 2,572,430           | 2,269,247              | 2,541,510             |
| 46925                            | Hybrid / Electric Tax                         | 31,007              | 26,549                 | 27,426                |
| 46930                            | Petroleum Special Tax                         | 11,836              | 11,836                 | 11,836                |
| 46990                            | Other State Revenues                          | -                   | -                      | -                     |
|                                  | <b>TOTAL STATE OF TENNESSEE</b>               | <b>\$ 3,017,210</b> | <b>\$ 2,337,632</b>    | <b>\$ 2,610,772</b>   |
|                                  |   |                     |                        |                       |
| 47000                            | <b>FEDERAL GOVERNMENT</b>                     |                     |                        |                       |
| 47100                            | <b>Federal through State</b>                  |                     |                        |                       |
| 47590                            | Other Federal through State                   | \$ -                | \$ -                   | \$ -                  |
|                                  | <b>TOTAL FEDERAL GOVERNMENT</b>               | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>           |
|                                  |   |                     |                        |                       |
| 49000                            | <b>OTHER SOURCES (NON-REVENUE)</b>            |                     |                        |                       |
| 49800                            | Revenue--Transfer In                          | \$ 500,000          | \$ -                   | \$ -                  |
|                                  | <b>Total Estimated Revenues</b>               | <b>\$ 4,503,576</b> | <b>\$ 3,257,461</b>    | <b>\$ 3,544,534</b>   |

**Haywood County, Tennessee**  
**Highway/Public Works Fund 131**  
**Statement of Proposed Operations**

| Account No.                          | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|--------------------------------------|--|---------------------|------------------------|-----------------------|
| <b><u>Estimated Expenditures</u></b> |  |                     |                        |                       |
| 66000                                | <b><u>HIGHWAYS</u></b>                               |                     |                        |                       |
| 61000                                | <b><u>Administration</u></b>                         |                     |                        |                       |
| 101                                  | County Official/Admin. Officer                       | \$ 100,377          | \$ 105,021             | \$ 107,859            |
| 119                                  | Accountants/Bookkeepers                              | 106,138             | 121,000                | 130,000               |
| 184                                  | Educational Incentive - Official/Admin. Officer      | 0                   | 2,520                  | 2,520                 |
| 186                                  | Longevity  | 2,520               | 2,940                  | 3,360                 |
| 191                                  | Board and Committee members Fees                     | 13,200              | 13,200                 | 13,200                |
| 307                                  | Communication  | 11,052              | 12,000                 | 12,000                |
| 317                                  | Data Processing Services                             | 16,917              | 19,000                 | 20,000                |
| 320                                  | Dues and Memberships                                 | 4,925               | 6,000                  | 13,500                |
| 332                                  | Legal Notices, Recording and Court costs             | 467                 | 2,000                  | 2,000                 |
| 337                                  | Maintenance & Repair - Office Equip.                 | 0                   | 3,300                  | 3,300                 |
| 348                                  | Postal Charges                                       | 594                 | 600                    | 800                   |
| 349                                  | Printing, Stationary and Forms                       | 110                 | 800                    | 800                   |
| 355                                  | Travel   | 1,060               | 3,000                  | 3,000                 |
| 413                                  | Drugs and Medical Supplies                           | 924                 | 750                    | 900                   |
| 415                                  | Electricity  | 14,215              | 20,000                 | 22,000                |
| 435                                  | Office Supplies                                      | 2,003               | 3,000                  | 3,000                 |
| 599                                  | Other Charges  | 4,600               | 6,000                  | 6,000                 |
|                                      | Total Administration                                 | \$ 279,102          | \$ 321,131             | \$ 344,239            |
| 62000                                | <b><u>Highway and Bridge Maintenance</u></b>         |                     |                        |                       |
| 149                                  | Laborers   | \$ 598,620          | \$ 825,723             | \$ 865,723            |
| 399                                  | Other Contracted Services                            | 0                   | 0                      | 0                     |
| 404                                  | Asphalt-Hot Mix                                      | 93,990              | 400,000                | 500,000               |
| 405                                  | Asphalt-Liquid                                       | 277,222             | 352,000                | 352,000               |
| 409                                  | Crushed Stone  | 212,798             | 300,000                | 300,000               |
| 420                                  | Fertilizer, Lime, Chemicals                          | 121,072             | 125,000                | 125,000               |
| 436                                  | Other Road Materials                                 | 11,449              | 30,000                 | 30,000                |
| 438                                  | Pipe   | 274,631             | 400,000                | 400,000               |
| 443                                  | Road Signs   | 3,681               | 7,500                  | 7,500                 |
| 444                                  | Salt   | 11,233              | 60,000                 | 60,000                |
| 455                                  | Wood Products  | 0                   | 2,500                  | 2,500                 |
|                                      | Total Highway and Bridge Maintenance                 | \$ 1,604,696        | \$ 2,502,723           | \$ 2,642,723          |
| 63100                                | <b><u>Operation and Maintenance of Equipment</u></b> |                     |                        |                       |
| 149                                  | Laborers   | \$ 100,868          | \$ 163,850             | \$ 168,850            |
| 412                                  | Diesel Fuel  | 221,196             | 360,000                | 384,000               |
| 418                                  | Equipment and Machinery Parts                        | 233,062             | 250,000                | 300,000               |
| 425                                  | Gasoline   | 162,270             | 240,000                | 290,000               |
| 433                                  | Lubricants   | 9,008               | 25,000                 | 25,000                |
| 450                                  | Tires and Tubes                                      | 35,940              | 60,000                 | 60,000                |
|                                      | Total Operation and Maintenance of Equipment         | \$ 762,344          | \$ 1,098,850           | \$ 1,227,850          |

Haywood County, Tennessee  
Highway/Public Works Fund 131  
Statement of Proposed Operations

| Account No. | Description                              | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 65000       | <u>Other Charges</u>                     |                     |                        |                       |
| 502         | Building & Contents Insurance            | \$ 16,832           | \$ 18,520              | \$ 18,520             |
| 503         | Excessive Risk Insurance                 | 1,140               | 1,255                  | 1,255                 |
| 506         | Liability Insurance                      | 7,327               | 8,060                  | 8,060                 |
| 508         | Permiums on Corp. Surety Bonds           | 6,743               | 7,420                  | 7,420                 |
| 510         | Trustee's Commission                     | 38,380              | 45,000                 | 45,000                |
| 511         | Vehicle and Equipment Insurance          | 45,799              | 50,500                 | 52,000                |
| 513         | Worker's Compensation Insurance          | 27,024              | 40,000                 | 40,000                |
|             | Total Other Charges                      | <u>\$ 143,245</u>   | <u>\$ 170,755</u>      | <u>\$ 172,255</u>     |
| 66000       | <u>Employee Benefits</u>                 |                     |                        |                       |
| 201         | Social Security                          | \$ 67,736           | \$ 75,000              | \$ 75,000             |
| 204         | State Retirement                         | 85,693              | 100,000                | 120,000               |
| 205         | Employee and Dependent Insurance         | 203,148             | 250,000                | 250,000               |
| 210         | Unemployment Compensation                | 420                 | 525                    | 525                   |
| 299         | Other Fringe Benefits                    | 2,447               | 4,000                  | 4,000                 |
|             | Total Employee Benefits                  | <u>\$ 359,444</u>   | <u>\$ 429,525</u>      | <u>\$ 449,525</u>     |
| 68000       | <u>Capital Outlay</u>                    |                     |                        |                       |
| 321         | Engineering Services                     | \$ -                | \$ 55,000              | \$ 55,000             |
| 705         | Bridge Construction                      | 0                   | 0                      | 0                     |
| 714         | Highway Equipment                        | 755,198             | 750,000                | 750,000               |
| 726         | State Aid Projects                       | 364,534             | 0                      | 0                     |
| 799         | Other Capital Outlay                     | 15,306              | 5,000                  | 20,000                |
|             | Total Capital Outlay                     | <u>\$ 1,135,038</u> | <u>\$ 810,000</u>      | <u>\$ 825,000</u>     |
|             | Total Estimated Expenditures             | <u>\$ 4,283,869</u> | <u>\$ 5,332,984</u>    | <u>\$ 5,661,592</u>   |
|             | Excess (Deficiency) of Revenue           | \$ 219,707          | \$ (2,075,523)         | \$ (2,117,058)        |
|             | Estimated Beginning Fund Balance, July 1 | \$ 4,939,835        | \$ 5,159,542           | \$ 3,084,019          |
|             | Estimated Ending Fund Balance, June 30   | <u>\$ 5,159,542</u> | <u>\$ 3,084,019</u>    | <u>\$ 966,961</u>     |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
**Statement of Proposed Operations**

| Account No.               | Description                                      | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|---------------------------|--|---------------------|------------------------|-----------------------|
| <u>Estimated Revenues</u> |  |                     |                        |                       |
| 40000                     | <u>LOCAL TAXES</u>                               |                     |                        |                       |
| 40100                     | <u>County Property Taxes</u>                     |                     |                        |                       |
| 40110                     | Current Property Tax                             | \$ 4,109,771        | \$ 4,730,000           | \$ 3,958,507          |
| 40115                     | Discount on Property Taxes                       | (42,807)            | (55,350)               | (55,350)              |
| 40120                     | Trustee's Collections - Prior Year               | 64,844              | 73,000                 | 147,165               |
| 40125                     | Trustee's Collections - Bankruptcy               | 547                 | 450                    | 1,207                 |
| 40130                     | Circuit/Clerk & Master Collections - Prior Years | 113,058             | 45,000                 | 111,243               |
| 40140                     | Interest and Penalty                             | 14,843              | 15,500                 | 22,698                |
| 40161                     | Payments in Lieu of Taxes - T.V.A.               | 127,779             | 119,692                | 148,585               |
| 40162                     | Payments in Lieu of Taxes - Local                | 464                 | 450                    | -                     |
| 40163                     | Payments in Lieu of Taxes- OT                    | -                   | -                      | -                     |
| 40200                     | <u>County Local Option Taxes</u>                 |                     |                        |                       |
| 40210                     | Local Option Sales Tax                           | 5,019,622           | 4,100,000              | 2,323,023             |
| 40240                     | Wheel Tax  | 288,260             | 280,000                | 278,826               |
| 40275                     | Mixed Drink Tax                                  | 10,042              | 5,000                  | 3,992                 |
| 40300                     | <u>Statutory Local Taxes</u>                     |                     |                        |                       |
| 40390                     | Other Statutory Local Taxes                      | 30,913              | 23,000                 | 18,444                |
|                           | <b>TOTAL LOCAL TAXES</b>                         | <b>\$ 9,737,336</b> | <b>\$ 9,336,742</b>    | <b>\$ 6,958,340</b>   |
| 41000                     | <u>LICENSES AND PERMITS</u>                      |                     |                        |                       |
| 41100                     | <u>Licenses</u>                                  |                     |                        |                       |
| 41110                     | Marriage Licenses                                | \$ 782              | \$ 600                 | \$ 582                |
|                           | <b>TOTAL LICENSES AND PERMITS</b>                | <b>\$ 782</b>       | <b>\$ 600</b>          | <b>\$ 582</b>         |
| 43000                     | <u>CHARGES FOR CURRENT SERVICES</u>              |                     |                        |                       |
| 43500                     | <u>Education Charges</u>                         |                     |                        |                       |
| 43551                     | <u>School Based Health Services</u>              |                     |                        |                       |
| 43570                     | Receipts from Individual Schools                 | \$ 24,155           | \$ 19,500              | \$ 18,000             |
| 43990                     | Other Charges for Services                       | \$ -                | \$ -                   | \$ -                  |
|                           | <b>TOTAL CHARGES FOR CURRENT SERVICES</b>        | <b>\$ 24,155</b>    | <b>\$ 19,500</b>       | <b>\$ 18,000</b>      |
| 44000                     | <u>OTHER LOCAL REVENUES</u>                      |                     |                        |                       |
| 44100                     | <u>Recurring Items</u>                           |                     |                        |                       |
| 44120                     | Lease/Rentals                                    | \$ -                | \$ -                   | \$ -                  |
| 44130                     | Sale of Materials and Supplies                   | 868                 | 150                    | -                     |
| 44146                     | E-Rate Funding                                   | -                   | -                      | -                     |
| 44170                     | Miscellaneous Refunds                            | 11,586              | 10,300                 | 10,000                |
| 44500                     | <u>Nonrecurring Items</u>                        |                     |                        |                       |
| 44530                     | Sale of Equipment                                | -                   | -                      | -                     |
| 44540                     | Sale of Property                                 | -                   | -                      | -                     |
| 44560                     | Damages Recovered From Individuals               | -                   | -                      | -                     |
| 44570                     | Contributions & Gifts                            | 675,546             | 253,595                | -                     |
| 44990                     | Other Local Revenues                             | 227,330             | -                      | -                     |
|                           | <b>TOTAL OTHER LOCAL REVENUES</b>                | <b>\$ 915,330</b>   | <b>\$ 264,045</b>      | <b>\$ 10,000</b>      |

Haywood County, Tennessee  
General Purpose School Fund 141  
Statement of Proposed Operations

| Account No. | Description  | Actual<br>2024-2025  | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|----------------------|------------------------|-----------------------|
| 46000       | <u>STATE OF TENNESSEE</u>                          |                      |                        |                       |
| 46500       | <u>Regular Education Funds</u>                     |                      |                        |                       |
| 46510       | TN Investment in Student Achievement               | \$ 19,359,138        | \$ 17,942,482          | \$ 17,373,072         |
| 46511       | Basic Education Program                            | -                    | -                      | -                     |
| 46512       | Basic Education Program - IEA                      | -                    | -                      | -                     |
| 46515       | Early Childhood Education                          | 700,848              | 667,801                | -                     |
| 46530       | Energy Efficient School Initiative                 | -                    | -                      | -                     |
| 46550       | Driver Education                                   | -                    | -                      | -                     |
| 46570       | Literacy Coordination-ed. Literacy school          | 10,000               | -                      | -                     |
| 46590       | Other State Education Funds                        | 236,397              | 453,787                | -                     |
| 46591       | Coordinated School Health                          | -                    | -                      | -                     |
| 46592       | Internet Connectivity                              | -                    | -                      | -                     |
| 46594       | Family Resource Centers                            | -                    | -                      | -                     |
| 46595       | Statewide Student Management                       | -                    | -                      | -                     |
| 46596       | Paid Parental Leave                                | 23,100               | 58,778                 | 50,000                |
| 46610       | Career Ladder Program                              | 26,196               | 26,118                 | 26,118                |
| 46612       | Career Ladder - Extended Contr                     | -                    | -                      | -                     |
| 46640       | Vocational Equipment                               | -                    | -                      | -                     |
| 46790       | Other Vocational                                   | 64,390               | 529,178                | -                     |
|             | <b>TOTAL REGULAR EDUCATION FUNDS</b>               | <b>\$ 20,420,069</b> | <b>\$ 19,678,144</b>   | <b>\$ 17,449,190</b>  |
| 46800       | <u>Other State Revenues</u>                        |                      |                        |                       |
| 46850       | Mixed Drink Tax                                    | -                    | -                      | -                     |
| 46851       | State Revenue Sharing - T.V.A.                     | 255,500              | 252,413                | 253,925               |
| 46980       | Other State Grants                                 | 948,940              | 433,869                | -                     |
| 46981       | Safe Schools                                       | -                    | -                      | -                     |
| 46990       | State Revenues                                     | -                    | -                      | -                     |
|             | <b>TOTAL STATE OF TENNESSEE</b>                    | <b>\$ 21,624,509</b> | <b>\$ 20,364,426</b>   | <b>\$ 17,703,115</b>  |
| 47000       | <u>FEDERAL GOVERNMENT</u>                          |                      |                        |                       |
| 47100       | Federal Through State                              | \$ -                 | \$ -                   | \$ -                  |
| 47120       | Adult Basic Education                              | -                    | -                      | -                     |
| 47139       | Other Vocational                                   | -                    | -                      | -                     |
| 47143       | Education of the Handicapped A                     | -                    | -                      | -                     |
| 47230       | Disaster Relief                                    | -                    | -                      | -                     |
| 47235       | Homeland Security Grants                           | -                    | -                      | -                     |
| 47304       | COVID-19 Grant # 4                                 | -                    | -                      | -                     |
| 47590       | Other Federal Through State                        | -                    | 25,000                 | -                     |
| 47600       | <u>Direct Federal Revenue</u>                      | -                    | -                      | -                     |
| 47640       | ROTC Reimbursement                                 | 112,506              | 103,800                | 103,800               |
| 47990       | Other Direct Federal Revenue                       | 9,325                | 9,325                  | -                     |
|             | <b>TOTAL FEDERAL GOVERNMENT</b>                    | <b>\$ 121,831</b>    | <b>\$ 138,125</b>      | <b>\$ 103,800</b>     |
| 48000       | <u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>       |                      |                        |                       |
| 48100       | <u>Other Governments</u>                           |                      |                        |                       |
| 48130       | Contributions                                      | \$ -                 | \$ 299,128             | \$ 102,000            |
| 48140       | Contracted Services                                | -                    | -                      | -                     |
| 48990       | Other  | 500,000              | -                      | 300,000               |
|             | <b>TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS</b> | <b>\$ 500,000</b>    | <b>\$ 299,128</b>      | <b>\$ 402,000</b>     |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
**Statement of Proposed Operations**

| Account No. | Description                            | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 49000       | <u>OTHER SOURCES (NON-REVENUE)</u>     |                     |                        |                       |
| 49200       | Notes Issued                           | \$ -                | \$ -                   | \$ -                  |
| 49700       | Insurance Recovery                     | 18,533              | 11,352                 | 10,000                |
| 49800       | Transfers In                           | 154,511             | 165,000                | 165,000               |
|             | TOTAL OTHER SOURCES (NON REVENUE)      | \$ 173,044          | \$ 176,352             | \$ 175,000            |
|             | Total Estimated Revenues               | \$ 32,923,943       | \$ 30,422,566          | \$ 25,195,837         |
|             | Total Other Sources (Non-Revenue)      | 173,044             | 176,352                | 175,000               |
|             | TOTAL REVENUE & OTHER SOURCES          | 33,096,987          | 30,598,918             | 25,370,837            |
|             | <u>Estimated Expenditures</u>          |                     |                        |                       |
| 71000       | <u>INSTRUCTION</u>                     |                     |                        |                       |
| 71100       | <u>Regular Instruction Program</u>     |                     |                        |                       |
| 116         | Teachers                               | \$ 8,105,959        | \$ 7,814,385           | \$ 8,028,045          |
| 117         | Career Ladder Program                  | 12,500              | 12,500                 | 12,500                |
| 127         | Career Ladder Extended Contract        | -                   | -                      | -                     |
| 162         | Clerical Personnel                     | -                   | -                      | -                     |
| 163         | Educational Assistants                 | 913,066             | 583,290                | 593,296               |
| 188         | Bonus Payments                         | 154,059             | 296,000                | -                     |
| 189         | Other Salaries and Wages               | 241,712             | 204,602                | 116,420               |
| 195         | Certified Substitute Teachers          | 46,546              | 56,728                 | 60,000                |
| 198         | Non-certified Substitute Teachers      | 98,840              | 148,450                | 140,000               |
| 201         | Social Security                        | 553,756             | 545,000                | 540,380               |
| 204         | State Retirement                       | 734,896             | 685,872                | 688,453               |
| 206         | Life Insurance                         | 7,019               | 7,000                  | 7,000                 |
| 207         | Medical Insurance                      | 1,417,677           | 1,295,000              | 1,307,760             |
| 208         | Dental Insurance                       | 38,521              | 33,000                 | 40,260                |
| 210         | Unemployment Compensation              | -                   | -                      | -                     |
| 212         | Employer Medicare                      | 130,881             | 130,000                | 127,500               |
| 307         | Communication                          | -                   | -                      | -                     |
| 336         | Maintenance and Repair Service         | -                   | -                      | -                     |
| 355         | Travel                                 | 6,218               | 6,600                  | 15,000                |
| 399         | Other Contracted Services              | 271,341             | 544,300                | 237,000               |
| 429         | Instructional Supplies and Materials   | 240,012             | 142,000                | 90,000                |
| 449         | Textbooks - Bound                      | -                   | -                      | 10,000                |
| 499         | Other Supplies and Materials           | 34,272              | 45,000                 | 50,000                |
| 514         | Depreciation                           | -                   | -                      | -                     |
| 524         | In Service /Staff Development          | -                   | -                      | -                     |
| 599         | Other Charges                          | 32,974              | 25,000                 | 35,000                |
| 722         | Regular Instruction Equipment          | 511,876             | 132,360                | -                     |
| 729         | Transportation Equipment               | -                   | -                      | -                     |
| 790         | Other Equipment                        | -                   | -                      | -                     |
|             | Total Regular Instruction Program      | \$ 13,552,125       | \$ 12,707,087          | \$ 12,098,614         |
| 71150       | <u>Alternative Instruction Program</u> |                     |                        |                       |
| 116         | Teachers                               | \$ 119,254          | \$ 160,101             | \$ 213,595            |
| 117         | Career Ladder Program                  | -                   | -                      | -                     |
| 163         | Educational Assistants                 | 99,754              | 30,900                 | 52,205                |
| 188         | Bonus Payments                         | 3,000               | 6,000                  | -                     |
| 189         | Other Salaries and Wages               | 41,308              | -                      | -                     |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
**Statement of Proposed Operations**

| Account No. | Description                                  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 198         | Non-certified Substitute Teachers            | -                   | -                      | -                     |
| 201         | Social Security                              | 15,295              | 11,255                 | 16,833                |
| 204         | State Retirement                             | 23,389              | 14,500                 | 20,731                |
| 207         | Medical Insurance                            | 49,175              | 39,600                 | 47,750                |
| 208         | Dental Insurance                             | 917                 | 950                    | 650                   |
| 212         | Employer Medicare                            | 3,577               | 2,633                  | 3,937                 |
| 499         | Other Supplies and Materials                 | 509                 | -                      | -                     |
|             | Total Alternative Instruction Program        | \$ 356,178          | \$ 265,939             | \$ 355,701            |
| 71200       | <b><u>Special Education Program</u></b>      |                     |                        |                       |
| 116         | Teachers                                     | \$ 1,211,477        | \$ 1,050,883           | \$ 1,102,305          |
| 117         | Career Ladder Program                        | 2,000               | 2,000                  | 2,000                 |
| 128         | Homebound Teachers                           | -                   | -                      | -                     |
| 163         | Educational Assistants                       | 203,452             | 298,138                | 298,850               |
| 171         | Speech Pathologist                           | -                   | -                      | -                     |
| 188         | Bonus Payments                               | 25,500              | 38,000                 | -                     |
| 189         | Other Salaries and Wages                     | 2,525               | 2,210                  | 5,000                 |
| 195         | Certified Substitute Teachers                | -                   | -                      | -                     |
| 198         | Non-certified Substitute Teachers            | -                   | -                      | -                     |
| 201         | Social Security                              | 84,672              | 81,200                 | 98,205                |
| 204         | State Retirement                             | 108,676             | 102,744                | 123,381               |
| 207         | Medical Insurance                            | 211,052             | 195,223                | 198,000               |
| 208         | Dental Insurance                             | 5,743               | 4,490                  | 6,000                 |
| 210         | Unemployment Compensation                    | -                   | -                      | -                     |
| 212         | Employer Medicare                            | 19,803              | 18,991                 | 19,488                |
| 307         | Communication                                | 521                 | 527                    | 650                   |
| 311         | Contracts With Other School Systems          | -                   | -                      | -                     |
| 312         | Contracts with Private Agencies              | 80,000              | 80,000                 | 85,000                |
| 336         | Maintenance and Repair Service               | -                   | -                      | -                     |
| 399         | Other Contracted Services                    | 34,504              | 35,762                 | 5,000                 |
| 429         | Instructional Supplies and Materials         | 3,513               | 4,900                  | 10,000                |
| 449         | Textbooks-Bound                              | -                   | -                      | -                     |
| 499         | Other Supplies and Materials                 | 6,200               | 6,500                  | 8,000                 |
| 599         | Other Charges                                | -                   | -                      | -                     |
| 722         | Regular Instruction Equipment                | -                   | -                      | -                     |
| 725         | Special Education Equipment                  | 1,515               | 335                    | 8,000                 |
| 729         | Transportation Equipment                     | -                   | -                      | -                     |
|             | Total Special Education Program              | \$ 2,001,153        | \$ 1,921,903           | \$ 1,969,879          |
| 71300       | <b><u>Career and Technical Education</u></b> |                     |                        |                       |
| 105         | Supervisor / Director                        | \$ -                | \$ -                   | \$ -                  |
| 116         | Teachers                                     | 735,297             | 693,852                | 716,474               |
| 123         | Guidance Personnel                           | -                   | -                      | -                     |
| 188         | Bonus Payments                               | 6,500               | 22,000                 | -                     |
| 189         | Other Salaries and Wages                     | 25,850              | 46,330                 | 46,606                |
| 195         | Certified Substitute Teachers                | -                   | -                      | -                     |
| 196         | In-Service Training                          | -                   | -                      | -                     |
| 198         | Non-certified Substitute Teachers            | -                   | -                      | -                     |
| 201         | Social Security                              | 45,576              | 44,527                 | 47,311                |
| 204         | State Retirement                             | 59,866              | 57,460                 | 69,610                |

Haywood County, Tennessee  
General Purpose School Fund 141  
Statement of Proposed Operations

| Account No. | Description                                 | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 207         | Medical Insurance                           | 80,820              | 98,133                 | 99,700                |
| 208         | Dental Insurance                            | 3,346               | 2,694                  | 3,035                 |
| 212         | Employer Medicare                           | 10,659              | 10,414                 | 11,065                |
| 336         | Maintenance and Repair Services - Equipment | 2,095               | 2,400                  | 4,000                 |
| 399         | Other Contracted Services                   | 5,906               | 30,836                 | 40,000                |
| 429         | Instructional Supplies and Materials        | 4,537               | 17,000                 | 6,000                 |
| 448         | T&I Construction Materials                  | 2,580               | 16,657                 | 3,000                 |
| 449         | Textbooks - Bound                           | 290                 | 2,027                  | 2,500                 |
| 471         | Software                                    | -                   | -                      | -                     |
| 499         | Other Supplies and Materials                | 12,622              | 12,120                 | 8,000                 |
| 524         | In Service/Staff Development                | 1,850               | -                      | -                     |
| 599         | Other Charges                               | 2,040               | -                      | 4,000                 |
| 707         | Building Improvements                       | -                   | -                      | -                     |
| 730         | Vocational Instruction Equipment            | 48,636              | 308,000                | -                     |
|             | Total Vocational Education Program          | \$ 1,048,470        | \$ 1,364,450           | \$ 1,061,301          |
| 71900       | <u>Other</u>                                |                     |                        |                       |
| 189         | Other Salaries & Wages                      | \$ -                | \$ -                   | \$ -                  |
| 201         | Social Security                             | -                   | -                      | -                     |
| 204         | State Retirement                            | -                   | -                      | -                     |
| 207         | Medical Insurance                           | \$ -                | \$ -                   | \$ -                  |
| 208         | Dental Insurance                            | \$ -                | \$ -                   | \$ -                  |
| 212         | Employer Medicare                           | \$ -                | \$ -                   | \$ -                  |
|             | Total Other                                 | \$ -                | \$ -                   | \$ -                  |
| 72000       | <u>SUPPORT SERVICES</u>                     |                     |                        |                       |
| 72110       | <u>Attendance</u>                           |                     |                        |                       |
| 105         | Supervisor/Director                         | \$ 113,300          | \$ 113,300             | \$ 113,300            |
| 117         | Career Ladder Program                       | 1,000               | 1,000                  | 1,000                 |
| 127         | Career Ladder Extended Contract             | -                   | -                      | -                     |
| 128         | Homebound Teachers                          | 23,825              | 24,000                 | 27,500                |
| 161         | Secretary(s)                                | 17,500              | 17,500                 | -                     |
| 162         | Clerical Personnel                          | 39,565              | 34,525                 | 34,525                |
| 188         | Bonus Payments                              | 2,500               | -                      | -                     |
| 189         | Other Salaries & Wages                      | 90,834              | 92,334                 | 147,813               |
| 201         | Social Security                             | 16,895              | 16,406                 | 20,097                |
| 204         | State Retirement                            | 20,852              | 19,080                 | 29,913                |
| 207         | Medical Insurance                           | 34,605              | 34,416                 | 39,000                |
| 208         | Dental Insurance                            | 960                 | 777                    | 1,100                 |
| 210         | Unemployment Compensation                   | -                   | -                      | -                     |
| 212         | Employer Medicare                           | 3,951               | 3,837                  | 4,700                 |
| 299         | Other Fringe Benefits                       | -                   | -                      | -                     |
| 307         | Communication                               | -                   | 600                    | 600                   |
| 317         | Data Processing Services                    | -                   | -                      | -                     |
| 336         | Maintenance and Repair Services             | -                   | -                      | -                     |
| 355         | Travel                                      | 4,566               | 5,000                  | 5,000                 |
| 399         | Other Contracted Services                   | 55,226              | 65,000                 | 65,000                |
| 499         | Other Supplies and Materials                | 2,676               | 3,000                  | 2,000                 |
| 524         | In Service/Staff Development                | 8,562               | 5,800                  | 8,000                 |
| 599         | Other Charges                               | -                   | -                      | -                     |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
**Statement of Proposed Operations**

| Account No. | Description                        | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|------------------------------------|---------------------|------------------------|-----------------------|
| 704         | Attendance Equipment               | -                   | 2,000                  | 2,500                 |
|             | Total Attendance                   | \$ 436,817          | \$ 438,575             | \$ 502,048            |
| 72120       | <u>Health Services</u>             |                     |                        |                       |
| 105         | Supervisor/Director                | \$ 75,000           | \$ 75,000              | \$ 75,000             |
| 117         | Career Ladder Program              | -                   | -                      | -                     |
| 131         | Medical Personnel                  | 158,499             | 150,579                | 115,781               |
| 188         | Bonus Payments                     | 2,500               | -                      | -                     |
| 189         | Other Salaries and Wages           | 2,528               | 2,300                  | 4,301                 |
| 201         | Social Security                    | 13,870              | 13,110                 | 12,091                |
| 204         | State Retirement                   | 24,403              | 24,430                 | 20,909                |
| 207         | Medical Insurance                  | 26,195              | 26,730                 | 27,000                |
| 208         | Dental Insurance                   | 334                 | 346                    | 375                   |
| 212         | Employer Medicare                  | 3,244               | 3,080                  | 2,757                 |
| 307         | Communication                      |                     | 500                    | 625                   |
| 355         | Travel                             | 3,507               | 3,600                  | 3,100                 |
| 399         | Other Contracted Services          | 400                 | 210                    | 500                   |
| 413         | Drugs and Medical Supplies         | 3,192               | 3,500                  | 3,350                 |
| 499         | Other Supplies and Materials       | 9,666               | 9,000                  | 5,900                 |
| 524         | In Service/Staff Development       | 4,915               | 6,000                  | 5,000                 |
| 599         | Other Charges                      | 300                 | -                      | -                     |
| 735         | Health Equipment                   | 681                 | 2,000                  | 2,000                 |
|             | Total Health Services              | \$ 329,234          | \$ 320,385             | \$ 278,689            |
| 72130       | <u>Other Student Support</u>       |                     |                        |                       |
| 105         | Supervisor/Director                | \$ 82,500           | \$ 82,500              | \$ 82,500             |
| 117         | Career Ladder Program              | -                   | -                      | -                     |
| 123         | Guidance Personnel                 | 505,713             | 501,301                | 501,453               |
| 130         | Social Workers                     | 276,942             | 52,888                 | 157,179               |
| 140         | Salary Supplements                 | 261,792             | 269,940                | 276,161               |
| 160         | Guards                             | 58,063              | -                      | -                     |
| 188         | Bonus Payments                     | 10,500              | 18,000                 | -                     |
| 189         | Other Salaries and Wages           | 122,577             | 43,117                 | 43,705                |
| 201         | Social Security                    | 78,405              | 60,000                 | 65,782                |
| 204         | State Retirement                   | 95,006              | 61,457                 | 67,457                |
| 207         | Medical Insurance                  | 121,156             | 67,436                 | 64,560                |
| 208         | Dental Insurance                   | 3,510               | 1,936                  | 2,000                 |
| 212         | Employer Medicare                  | 18,334              | 13,236                 | 15,515                |
| 309         | Contracts with Government Agencies | 9,738               | 17,000                 | 20,000                |
| 312         | Contracts with Private Agencies    | 6,092               | 7,000                  | 10,000                |
| 322         | Evaluation and Testing             | -                   | 7,000                  | 7,000                 |
| 355         | Travel                             | 1,716               | 2,000                  | 2,000                 |
| 399         | Other Contracted Services          | 6,958               | 14,734                 | 12,500                |
| 499         | Other Supplies and Materials       | 3,886               | 53,000                 | 5,000                 |
| 524         | In Service/Staff Development       | -                   | 2,000                  | 1,500                 |
| 599         | Other Charges                      | 27,163              | 34,000                 | 34,000                |
| 701         | Administration Equipment           | -                   | -                      | -                     |
| 790         | Other Equipment                    | 4,281               | 37,772                 | -                     |
|             | Total Other Student Support        | \$ 1,694,332        | \$ 1,346,317           | \$ 1,368,312          |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
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| Account No. | Description                                   | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 72210       | <b><u>Regular Instruction Program</u></b>     |                     |                        |                       |
| 105         | Supervisor/Director                           | \$ 934,818          | \$ 1,047,045           | \$ 965,985            |
| 117         | Career Ladder Program                         | 3,000               | 1,000                  | 1,000                 |
| 129         | Librarians                                    | 269,878             | 331,666                | 296,091               |
| 140         | Salary Supplements                            | 34,000              | 40,000                 | 40,000                |
| 188         | Bonus Payments                                | 8,000               | 18,000                 | -                     |
| 189         | Other Salaries and Wages                      | 1,787               | -                      | -                     |
| 201         | Social Security                               | 74,103              | 88,680                 | 76,545                |
| 204         | State Retirement                              | 87,841              | 92,926                 | 83,551                |
| 207         | Medical Insurance                             | 146,130             | 141,061                | 126,823               |
| 208         | Dental Insurance                              | 4,502               | 3,560                  | 3,506                 |
| 212         | Employer Medicare                             | 17,330              | 19,474                 | 17,743                |
| 307         | Communication                                 | 5,434               | 5,000                  | 5,000                 |
| 320         | Dues and Memberships                          | 215                 | 225                    | 450                   |
| 355         | Travel  | 29,567              | 17,171                 | 16,831                |
| 399         | Other Contracted Services                     | 293,839             | 265,000                | 205,000               |
| 429         | Instructional Supplies and Materials          | 46,194              | 36,353                 | 41,353                |
| 432         | Library Books/Media                           | 5,937               | -                      | -                     |
| 499         | Other Supplies and Materials                  | 33,105              | 11,500                 | 9,000                 |
| 524         | In Service/Staff Development                  | 14,730              | 9,225                  | 16,225                |
| 599         | Other Charges                                 | 14,711              | 15,000                 | 15,000                |
| 790         | Other Equipment                               | 77,687              | 7,800                  | -                     |
|             | Total Regular Instruction Program             | \$ 2,102,808        | \$ 2,150,686           | \$ 1,920,103          |
| 72215       | <b><u>Alternative Instruction Program</u></b> |                     |                        |                       |
| 105         | Supervisor/Director                           | \$ 92,700           | \$ 92,700              | \$ 92,700             |
| 188         | Bonus Payments                                | \$ 500              | \$ -                   | \$ -                  |
| 201         | Social Security                               | 5,436               | 5,404                  | 5,748                 |
| 204         | State Retirement                              | 7,204               | 8,343                  | 8,343                 |
| 207         | Medical Insurance                             | 14,438              | 15,586                 | 16,103                |
| 208         | Dental Insurance                              | 288                 | 303                    | 325                   |
| 212         | Employer Medicare                             | 1,271               | 1,264                  | 1,344                 |
|             | Total Alternative Instruction Program         | \$ 121,837          | \$ 123,600             | \$ 124,563            |
| 72220       | <b><u>Special Education Program</u></b>       |                     |                        |                       |
| 105         | Supervisor/Director                           | \$ 60,000           | \$ 87,084              | \$ 95,000             |
| 117         | Career Ladder Program                         | 1,500               | 1,000                  | 1,000                 |
| 124         | Psychological Personnel                       | 102,416             | 105,448                | 102,490               |
| 162         | Clerical Personnel                            | 47,596              | 47,895                 | 47,895                |
| 188         | Bonus Payments                                | 2,000               | -                      | -                     |
| 189         | Other Salaries & Wages                        | -                   | -                      | -                     |
| 201         | Social Security                               | 12,709              | 10,210                 | 15,276                |
| 204         | State Retirement                              | 13,546              | 15,291                 | 23,286                |
| 207         | Medical Insurance                             | 24,631              | 43,162                 | 39,708                |
| 208         | Dental Insurance                              | 565                 | 606                    | 1,355                 |
| 212         | Employer Medicare                             | 2,972               | 3,546                  | 3,573                 |
| 312         | Contract with Private Agency                  | 72,631              | 52,900                 | 70,000                |
| 355         | Travel  | 1,300               | 4,877                  | 5,000                 |
| 399         | Other Contracted Services                     | -                   | -                      | -                     |
| 499         | Other Supplies and Materials                  | 329                 | 300                    | 5,000                 |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
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| Account No. | Description                           | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---------------------------------------|---------------------|------------------------|-----------------------|
| 524         | In Service/Staff Development          | 6,153               | 8,286                  | 10,000                |
| 790         | Other Equipment                       | -                   | -                      | -                     |
|             | Total Special Education Program       | \$ 348,348          | \$ 380,605             | \$ 419,583            |
| <br>        |                                       |                     |                        |                       |
| 72230       | <u>Career And Technical Education</u> |                     |                        |                       |
| 105         | Supervisor/Director                   | \$ 81,000           | \$ 81,000              | \$ 81,000             |
| 161         | Secretary(ies)                        | -                   | -                      | -                     |
| 188         | Bonus Payments                        | 500                 | -                      | -                     |
| 201         | Social Security                       | 4,939               | 4,891                  | 5,022                 |
| 204         | State Retirement                      | 7,310               | 7,290                  | 7,290                 |
| 207         | Medical Insurance                     | 7,050               | 7,260                  | 7,206                 |
| 208         | Dental Insurance                      | 334                 | 258                    | 339                   |
| 212         | Employer Medicare                     | 1,155               | 1,144                  | 1,175                 |
| 355         | Travel                                | 3,000               | 5,850                  | 5,000                 |
| 499         | Other Supplies and Materials          | 1,480               | 800                    | 1,500                 |
| 524         | In Service/Staff Development          | 1,789               | 1,150                  | 1,150                 |
| 599         | Other Charges                         | 718                 | 500                    | -                     |
| 790         | Other Equipment                       | -                   | -                      | -                     |
|             | Total Career And Technical Education  | \$ 109,275          | \$ 110,143             | \$ 109,682            |
| <br>        |                                       |                     |                        |                       |
| 72250       | <u>Techology</u>                      |                     |                        |                       |
| 105         | Supervisor / Director                 | \$ 185,417          | \$ 192,500             | \$ 192,500            |
| 121         | Data Processing Personnel             | 85,790              | 89,320                 | 90,082                |
| 188         | Bonus Payments                        | 2,000               | -                      | -                     |
| 189         | Other Salaries & Wages                | 5,250               | 9,400                  | 9,400                 |
| 201         | Social Security                       | 16,457              | 16,799                 | 17,682                |
| 204         | State Retirement                      | 24,640              | 24,853                 | 27,214                |
| 207         | Medical Insurance                     | 31,818              | 26,601                 | 32,640                |
| 208         | Dental Insurance                      | 6                   | 205                    | 210                   |
| 212         | Employer Medicare                     | 3,849               | 3,929                  | 4,135                 |
| 317         | Data Processing Services              | -                   | -                      | 2,000                 |
| 336         | Maintenance and Repair Service        | 5,125               | 14,575                 | 14,575                |
| 350         | Internet Connectivity                 | 66,466              | 71,021                 | 47,000                |
| 355         | Travel                                | 4,519               | 4,500                  | 5,842                 |
| 399         | Other Contracted Services             | 82,934              | 75,872                 | 72,725                |
| 411         | Data Processing Supplies              | -                   | 4,915                  | 5,000                 |
| 435         | Office Supplies                       | 578                 | -                      | 290                   |
| 470         | Cabling                               | 40                  | -                      | -                     |
| 471         | Software                              | 15,223              | 23,600                 | 23,600                |
| 499         | Other Supplies and Materials          | 566                 | 371                    | 500                   |
| 524         | In Service / Staff Development        | -                   | -                      | -                     |
| 709         | Data Processing Equipment             | 12,021              | 12,503                 | 12,700                |
| 790         | Other Equipment                       | 2,770               | 2,335                  | 4,500                 |
|             | Total Techology                       | \$ 545,469          | \$ 573,299             | \$ 562,595            |
| <br>        |                                       |                     |                        |                       |
| 72310       | <u>Board of Education</u>             |                     |                        |                       |
| 118         | Secretary to Board                    | \$ 9,848            | \$ 9,214               | \$ 9,326              |
| 188         | Bonus Payments                        | \$ -                | \$ -                   | \$ -                  |
| 191         | Board and Committee Members Fees      | 18,000              | 19,350                 | 18,000                |

Haywood County, Tennessee  
General Purpose School Fund 141  
Statement of Proposed Operations

| Account No. | Description                                    | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 201         | Social Security                                | 1,702               | 1,835                  | 1,695                 |
| 204         | State Retirement                               | 1,018               | 1,014                  | 1,014                 |
| 207         | Medical Insurance                              | 982                 | 1,017                  | 1,017                 |
| 210         | Unemployment Compensation                      | 14,149              | 27,123                 | 15,000                |
| 212         | Employer Medicare                              | 398                 | 330                    | 396                   |
| 305         | Audit Services                                 | 20,350              | 14,000                 | 16,000                |
| 320         | Dues and Memberships                           | 3,283               | 3,223                  | 3,250                 |
| 331         | Legal Services                                 | 61,487              | 45,000                 | 50,000                |
| 348         | Postal Charges                                 | 545                 | 600                    | 600                   |
| 355         | Travel   | 4,145               | 5,162                  | 5,200                 |
| 399         | Other Contracted Services                      | 6,500               | 6,500                  | 6,500                 |
| 499         | Other Supplies and Materials                   | 660                 | 700                    | 700                   |
| 506         | Liability Insurance                            | 57,701              | 64,261                 | 70,000                |
| 510         | Trustee's Commission                           | 189,348             | 190,933                | 192,250               |
| 513         | Workers' Compensation Insurance                | 136,805             | 144,832                | 150,000               |
| 524         | In Service/Staff Development                   | 9,893               | 11,500                 | 12,000                |
| 534         | Refund to Applicant for Criminal Investigation | -                   | 4,800                  | 5,000                 |
| 599         | Other Charges                                  | 4,307               | -                      | -                     |
|             | Total Board of Education                       | \$ 541,121          | \$ 551,394             | \$ 557,948            |
| 72320       | <u>Director of Schools</u>                     |                     |                        |                       |
| 101         | County Official/Administrative Officer         | \$ 170,000          | \$ 170,000             | \$ 170,000            |
| 117         | Career Ladder Program                          | -                   | 2,000                  | 2,000                 |
| 162         | Clerical Personnel                             | 49,269              | 49,228                 | 49,269                |
| 188         | Bonus Payments                                 | 1,000               | -                      | -                     |
| 201         | Social Security                                | 13,388              | 13,961                 | 13,961                |
| 204         | State Retirement                               | 15,990              | 15,256                 | 15,256                |
| 207         | Medical Insurance                              | 30,855              | 32,480                 | 32,480                |
| 208         | Dental Insurance                               | 1,269               | 1,390                  | 1,390                 |
| 212         | Employer Medicare                              | 3,327               | 3,344                  | 3,344                 |
| 299         | Other Fringe Benefits                          | 4,712               | 2,938                  | 2,938                 |
| 307         | Communication                                  | -                   | -                      | -                     |
| 320         | Dues and Memberships                           | 8,429               | 9,050                  | 9,050                 |
| 336         | Maintenance & Repair Services - Equipment      | -                   | -                      | -                     |
| 348         | Postal Charges                                 | 4,771               | 4,872                  | 4,872                 |
| 355         | Travel   | 1,980               | 6,828                  | 6,828                 |
| 399         | Other Contracted Services                      | 65,514              | 45,000                 | 45,000                |
| 435         | Office Supplies                                | 7,259               | 8,126                  | 8,126                 |
| 499         | Other Supplies and Materials                   | 588                 | 500                    | 500                   |
| 508         | Premium on Corporate Surety Bonds              | 350                 | 350                    | 350                   |
| 524         | In Service/Staff Development                   | 475                 | 1,225                  | 1,225                 |
| 599         | Other Charges                                  | 7,738               | 7,000                  | 7,000                 |
| 718         | Motor Vehicles                                 | -                   | -                      | -                     |
|             | Total Director of Schools                      | \$ 386,914          | \$ 373,548             | \$ 373,589            |
| 72410       | <u>Office of the Principal</u>                 |                     |                        |                       |
| 104         | Principals                                     | \$ 571,296          | \$ 568,525             | \$ 475,825            |
| 117         | Career Ladder Program                          | -                   | -                      | -                     |
| 119         | Accountants/Bookkeepers                        | 141,295             | 180,397                | 177,535               |
| 139         | Assistant Principals                           | 842,180             | 688,284                | 763,500               |

Haywood County, Tennessee  
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Statement of Proposed Operations

| Account No. | Description                     | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---------------------------------|---------------------|------------------------|-----------------------|
| 161         | Secretary(ies)                  | 186,892             | 184,728                | 182,460               |
| 188         | Bonus Payments                  | 15,000              | -                      | -                     |
| 201         | Social Security                 | 102,873             | 93,442                 | 99,158                |
| 204         | State Retirement                | 133,696             | 120,045                | 151,139               |
| 207         | Medical Insurance               | 235,064             | 214,344                | 214,500               |
| 208         | Dental Insurance                | 4,428               | 3,583                  | 3,892                 |
| 212         | Employer Medicare               | 24,059              | 22,133                 | 23,190                |
| 307         | Communication                   | 3,088               | 2,322                  | 2,000                 |
| 355         | Travel                          | 395                 | 854                    | 850                   |
| 399         | Other Contracted Services       | 25,190              | 29,557                 | 31,000                |
| 499         | Other Supplies and Materials    | 244                 | 303                    | 300                   |
| 524         | In Service/Staff Development    | -                   | -                      | -                     |
| 599         | Other Charges                   | 6,154               | 3,818                  | 4,000                 |
|             | Total Office of the Principal   | \$ 2,291,854        | \$ 2,112,335           | \$ 2,129,349          |
| 72510       | <u>Fiscal Services</u>          |                     |                        |                       |
| 105         | Supervisor/Director             | \$ 110,000          | \$ 110,000             | \$ 110,000            |
| 119         | Accountants/Bookkeepers         | 156,585             | 152,000                | 152,000               |
| 140         | Salary Supplements              | 3,873               | -                      | -                     |
| 162         | Clerical Personnel              | 21,515              | 22,575                 | 22,575                |
| 188         | Bonus Payments                  | 2,500               | -                      | -                     |
| 189         | Other Salaries & Wages          | 75,884              | -                      | -                     |
| 201         | Social Security                 | 22,148              | 17,008                 | 17,500                |
| 204         | State Retirement                | 32,897              | 28,375                 | 31,323                |
| 207         | Medical Insurance               | 31,553              | 23,550                 | 21,612                |
| 208         | Dental Insurance                | 305                 | -                      | -                     |
| 212         | Employer Medicare               | 5,180               | 3,978                  | 4,000                 |
| 355         | Travel                          | 464                 | 410                    | 500                   |
| 399         | Other Contracted Services       | 26,769              | 26,905                 | 31,875                |
| 411         | Data Processing Supplies        | 2,693               | 2,500                  | 2,500                 |
| 435         | Office Supplies                 | -                   | -                      | -                     |
| 499         | Other Supplies and Materials    | -                   | 250                    | 250                   |
| 524         | In Service/Staff Development    | 1,430               | -                      | -                     |
| 599         | Other Charges                   | -                   | -                      | -                     |
| 701         | Administration Equipment        | 12,761              | 648                    | 750                   |
|             | Total Fiscal Services           | \$ 506,557          | \$ 388,199             | \$ 394,885            |
| 72520       | <u>Human Services/Personnel</u> |                     |                        |                       |
| 105         | Supervisor/Director             | \$ 224,750          | \$ 225,250             | \$ 224,750            |
| 117         | Career Ladder Program           | 500                 | 1,000                  | 1,000                 |
| 161         | Secretary(s)                    | 17,500              | 17,500                 | -                     |
| 162         | Clerical Personnel              | 46,981              | -                      | -                     |
| 188         | Bonus Payments                  | 1,500               | -                      | -                     |
| 189         | Other Salaries & Wages          | -                   | 13,600                 | 21,000                |
| 196         | In-Service Training             | -                   | 6,500                  | 8,700                 |
| 201         | Social Security                 | 17,126              | 16,750                 | 14,132                |
| 204         | State Requirement               | 24,203              | 19,150                 | 18,079                |
| 207         | Medical Insurance               | 34,262              | 28,025                 | 35,292                |
| 208         | Dental Insurance                | 320                 | 336                    | 336                   |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
**Statement of Proposed Operations**

| Account No. | Description                                 | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|---|---------------------|------------------------|-----------------------|
| 212         | Employer Medicare                           | 4,005               | 3,406                  | 3,306                 |
| 307         | Communication                               | -                   | 10,821                 | 16,350                |
| 355         | Travel                                      | 2,364               | 4,800                  | 4,000                 |
| 399         | Other Contracted Services                   | 6,125               | 22,600                 | 25,360                |
| 499         | Other Supplies and Materials                | 1,303               | 2,500                  | 2,500                 |
| 524         | In Service/Staff Development                | 2,150               | 2,995                  | 2,000                 |
| 534         | Refund To Applicant for Criminal            | 3,864               | 2,000                  | 3,500                 |
| 599         | Other Charges                               | 12,784              | 2,000                  | 9,500                 |
|             | Total Human Services/Personnel              | \$ 399,737          | \$ 379,233             | \$ 389,805            |
| 72610       | <u>Operation of Plant</u>                   |                     |                        |                       |
| 399         | Other Contracted Services                   | \$ 3,028            | \$ 4,028               | \$ 4,028              |
| 415         | Electricity                                 | 497,112             | 566,394                | 553,996               |
| 434         | Natural Gas                                 | 88,828              | 105,582                | 105,582               |
| 454         | Water and Sewer                             | 87,601              | 93,045                 | 93,045                |
| 501         | Boiler Insurance                            | 3,699               | 5,311                  | 5,577                 |
| 502         | Building and Contents Insurance             | 215,933             | 242,633                | 254,765               |
| 599         | Other Charges                               | -                   | -                      | -                     |
| 717         | Maintenance Equipment                       | -                   | -                      | -                     |
|             | Total Operation of Plant                    | \$ 896,201          | \$ 1,016,993           | \$ 1,016,993          |
| 72620       | <u>Maintenance of Plant</u>                 |                     |                        |                       |
| 105         | Supervisor/Director                         | \$ 117,500          | \$ 120,000             | \$ 120,000            |
| 162         | Clerical Personnel                          | \$ -                | \$ -                   | \$ -                  |
| 166         | Custodial Personnel                         | 567,004             | 608,512                | 594,276               |
| 167         | Maintenance Personnel                       | 209,217             | 219,000                | 221,400               |
| 188         | Bonus Payments                              | 13,500              | -                      | -                     |
| 201         | Social Security                             | 53,538              | 55,870                 | 55,012                |
| 204         | State Retirement                            | 74,292              | 89,310                 | 89,450                |
| 207         | Medical Insurance                           | 154,906             | 159,316                | 163,677               |
| 208         | Dental Insurance                            | -                   | -                      | -                     |
| 212         | Employer Medicare                           | 12,521              | 13,067                 | 13,567                |
| 307         | Communication                               | 3,530               | 3,752                  | 3,350                 |
| 335         | Maintenance and Repair Services - Buildings | 50,722              | 110,000                | 80,600                |
| 336         | Maintenance and Repair Services - Equipment | 167,267             | 194,000                | 162,180               |
| 355         | Travel                                      | -                   | 1,100                  | 1,500                 |
| 399         | Other Contracted Services                   | 216,183             | 222,683                | 222,842               |
| 499         | Other Supplies and Materials                | 49,053              | 87,000                 | 60,000                |
| 524         | In Service/Staff Development                | 400                 | 407                    | 3,000                 |
| 599         | Other Charges                               | 39,117              | 68,510                 | 58,000                |
| 701         | Administration Equipment                    | -                   | 225                    | 600                   |
| 717         | Maintenance Equipment                       | 4,577               | 16,650                 | -                     |
| 790         | Other Equipment                             | -                   | -                      | -                     |
|             | Total Maintenance of Plant                  | \$ 1,733,327        | \$ 1,969,402           | \$ 1,849,454          |
| 72710       | <u>Transportation</u>                       |                     |                        |                       |
| 105         | Supervisor/Director                         | \$ 66,110           | \$ 70,000              | \$ 70,000             |
| 142         | Mechanic(s)                                 | 137,680             | 144,377                | 146,551               |
| 146         | Bus Drivers                                 | 651,926             | 621,920                | 640,000               |
| 161         | Secretaries                                 | 47,700              | 35,180                 | 34,000                |

**Haywood County, Tennessee**  
**General Purpose School Fund 141**  
**Statement of Proposed Operations**

| Account No. | Description                          | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--------------------------------------|---------------------|------------------------|-----------------------|
| 188         | Bonus Payments                       | 24,500              | -                      | -                     |
| 189         | Other Salaries and Wages             | 338,897             | 338,078                | 352,000               |
| 201         | Social Security                      | 76,891              | 74,993                 | 81,925                |
| 204         | State Retirement                     | 102,238             | 104,528                | 110,000               |
| 207         | Medical Insurance                    | 40,349              | 38,580                 | 40,000                |
| 208         | Dental Insurance                     | 89                  | 53                     | 300                   |
| 212         | Employer Medicare                    | 18,269              | 17,336                 | 19,160                |
| 307         | Communication                        | 5,225               | 4,638                  | 5,000                 |
| 340         | Medical and Dental Services          | 3,550               | 3,600                  | 5,000                 |
| 355         | Travel                               | 1,585               | 1,200                  | 1,500                 |
| 399         | Other Contracted Services            | 84,205              | 70,000                 | 70,000                |
| 412         | Diesel Fuel                          | 140,159             | 159,952                | 190,000               |
| 425         | Gasoline                             | -                   | -                      | -                     |
| 450         | Tires and Tubes                      | 42,098              | 35,541                 | 35,000                |
| 453         | Vehicle Parts                        | 104,158             | 154,818                | 129,556               |
| 499         | Other Supplies and Materials         | 21,474              | 23,578                 | 23,000                |
| 511         | Vehicle and Equipment Insurance      | 49,699              | 55,845                 | 60,000                |
| 524         | In Service/Staff Development         | 1,691               | 2,970                  | 3,000                 |
| 599         | Other Charges                        | 18,252              | 8,000                  | 8,000                 |
| 701         | Administration Equipment             | -                   | -                      | -                     |
| 729         | Transportation Equipment             | -                   | -                      | -                     |
|             | Total Transportation                 | \$ 1,976,745        | \$ 1,965,187           | \$ 2,023,992          |
| 73000       | Operation of Non-Instructional       |                     |                        |                       |
| 73300       | <u>Community Services</u>            |                     |                        |                       |
| 189         | Other Salaries and Wages             | \$ 2,800            | \$ 2,800               | \$ 2,800              |
| 201         | Social Security                      | 174                 | 174                    | 174                   |
| 204         | State Retirement                     | 290                 | 290                    | 290                   |
| 212         | Employee Medicare                    | 41                  | 41                     | 41                    |
| 355         | Travel                               | -                   | -                      | -                     |
| 499         | Other Supplies and Materials         | 21,397              | 23,000                 | 23,000                |
|             | Total Community Services             | \$ 24,702           | \$ 26,305              | \$ 26,305             |
| 73400       | <u>Early Childhood Education</u>     |                     |                        |                       |
| 105         | Supervisor / Director                | \$ -                | \$ -                   | \$ -                  |
| 116         | Teachers                             | 338,064             | 345,065                | -                     |
| 163         | Educational Assistants               | 101,919             | 66,810                 | -                     |
| 188         | Bonus Payments                       | -                   | -                      | -                     |
| 189         | Other Salaries and Wages             | -                   | -                      | -                     |
| 195         | Certified Substitute Teachers        | -                   | -                      | -                     |
| 198         | Non-certified Substitute Teachers    | -                   | -                      | -                     |
| 201         | Social Security                      | 25,134              | 23,041                 | -                     |
| 204         | State Retirement                     | 36,290              | 32,476                 | -                     |
| 207         | Medical Insurance                    | 81,475              | 84,587                 | -                     |
| 208         | Dental Insurance                     | 1,657               | 1,787                  | -                     |
| 212         | Employer Medicare                    | 5,878               | 5,389                  | -                     |
| 429         | Instructional Supplies and Materials | 23,304              | -                      | -                     |
| 499         | Other Supplies and Materials         | -                   | 27,403                 | -                     |
| 524         | In Service/Staff Development         | -                   | 1,594                  | -                     |

Haywood County, Tennessee  
General Purpose School Fund 141  
Statement of Proposed Operations

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 722         | Regular Instruction Equipment                        | -                   | -                      | -                     |
|             | Total Early Childhood Education                      | \$ 613,721          | \$ 588,152             | \$ -                  |
| 76000       | <u>CAPITAL OUTLAY</u>                                |                     |                        |                       |
| 76100       | <u>Regular Capital Outlay</u>                        |                     |                        |                       |
| 399         | Other Contracted Services                            | \$ 106,338          | \$ 165,171             | \$ 102,000            |
| 706         | Building Construction                                | \$ -                | \$ 120,000             | \$ -                  |
| 707         | Building Improvements                                | 265,978             | -                      | -                     |
| 720         | Plant Operation Equipment                            | -                   | -                      | -                     |
| 799         | Other Capital Outlay                                 | -                   | 57,875                 | -                     |
|             | Total Regular Capital Outlay                         | \$ 372,316          | \$ 343,046             | \$ 102,000            |
| 80000       | <u>Debt Service</u>                                  |                     |                        |                       |
| 82100       | Principal On Debt                                    |                     |                        |                       |
| 82130       | <u>Education Debt Service</u>                        |                     |                        |                       |
| 620         | Debt Service Contribution to Primary Government      | \$ 275,229          | \$ 282,801             | \$ 291,085            |
|             | Total Education                                      | \$ 275,229          | \$ 282,801             | \$ 291,085            |
| 82300       | Other Debt Service                                   |                     |                        |                       |
| 82330       | <u>Education - Other Debt Service</u>                |                     |                        |                       |
| 316         | Contributions  | \$ -                | \$ -                   | \$ -                  |
| 699         | Other Debt Service                                   | -                   | -                      | -                     |
|             | Total Education                                      | \$ -                | \$ -                   | \$ -                  |
|             | Total Debt Service                                   | \$ 275,229          | \$ 282,801             | \$ 291,085            |
| 99000       | <u>Other Uses</u>                                    |                     |                        |                       |
| 99100       | <u>Transfers Out</u>                                 |                     |                        |                       |
| 504         | Indirect Cost  | \$ 1,900,000        | \$ -                   | \$ -                  |
| 590         | Transfers to Other Funds                             | -                   | -                      | -                     |
|             | Total Other Uses                                     | \$ 1,900,000        | \$ -                   | \$ -                  |
|             | Total Estimated Expenditures                         | \$ 32,664,470       | \$ 31,699,584          | \$ 29,926,475         |
|             | Total Other Uses                                     | 1,900,000           | 0                      | 0                     |
|             | Total Expend/Encumb & Other Uses                     | \$ 34,564,470       | \$ 31,699,584          | \$ 29,926,475         |
|             | Excess (Deficiency) of Revenues<br>Over Expenditures | \$ (1,467,483)      | \$ (1,100,666)         | \$ (4,555,638)        |
|             | Beginning Fund Balance, July 1                       | 10,539,538          | 8,136,446              | 7,035,780             |
|             | Adjustment   | (935,609)           |                        |                       |
|             | Ending Fund Balance, June 30                         | \$ 8,136,446        | \$ 7,035,780           | \$ 2,480,142          |

**Haywood County, Tennessee**  
**Central Cafeteria Fund 143**  
**Statement of Proposed Operations**

| Account No.                   | Description                                    | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------------------------|--|---------------------|------------------------|-----------------------|
| <u>Estimated Revenues</u>     |  |                     |                        |                       |
| 43000                         | <u>CHARGES FOR CURRENT SERVICES</u>            |                     |                        |                       |
| 43500                         | <u>Education Charges</u>                       |                     |                        |                       |
| 43522                         | Lunch Payments - Adults                        | \$ 10,369           | \$ 6,000               | \$ 7,000              |
| 43525                         | A la carte Sales                               | 23,617              | 22,000                 | 23,000                |
| 43990                         | <u>Other Charges for Services</u>              |                     |                        |                       |
| 43990                         | Other Charges for Services                     | 5,484               | 4,500                  | 6,500                 |
|                               | TOTAL CHARGES FOR CURRENT SERVICES             | <u>\$ 39,470</u>    | <u>\$ 32,500</u>       | <u>\$ 36,500</u>      |
| 44000                         | <u>OTHER LOCAL REVENUES</u>                    |                     |                        |                       |
| 44100                         | <u>Recurring Items</u>                         |                     |                        |                       |
| 44110                         | Interest Earned                                | \$ 26,944           | \$ 20,000              | \$ 19,000             |
| 44165                         | Commodity Rebates                              | 6,303               | 4,900                  | 5,000                 |
| 44170                         | Miscellaneous Refunds                          | 1,590               | -                      | -                     |
| 44500                         | <u>Nonrecurring Items</u>                      |                     |                        |                       |
| 44530                         | Sale of Equipment                              | -                   | 200                    | 200                   |
| 44900                         | <u>Other Local Revenues</u>                    |                     |                        |                       |
| 44990                         | Other Local Revenues                           | -                   | -                      | -                     |
|                               | TOTAL OTHER LOCAL REVENUES                     | <u>\$ 34,837</u>    | <u>\$ 25,100</u>       | <u>\$ 24,200</u>      |
| 46000                         | <u>STATE OF TENNESSEE</u>                      |                     |                        |                       |
| 46500                         | <u>State Education Funds</u>                   |                     |                        |                       |
| 46520                         | School Food Service                            | \$ 15,388           | \$ 13,828              | \$ 13,900             |
| 46800                         | <u>Other State Revenues</u>                    |                     |                        |                       |
| 46980                         | Other State Grants                             | -                   | -                      | -                     |
|                               | TOTAL STATE OF TENNESSEE                       | <u>\$ 15,388</u>    | <u>\$ 13,828</u>       | <u>\$ 13,900</u>      |
| 47000                         | <u>FEDERAL GOVERNMENT</u>                      |                     |                        |                       |
| 47100                         | <u>Federal Through State</u>                   |                     |                        |                       |
| 47111                         | Section 4 - Lunch                              | \$ 1,421,104        | \$ 1,303,000           | \$ 1,500,000          |
| 47112                         | USDA - Commodities                             | 138,766             | 155,368                | 141,934               |
| 47113                         | Breakfast                                      | 640,028             | 592,000                | 600,000               |
| 47114                         | USDA - Other                                   | 25,106              | 27,000                 | 30,000                |
| 47115                         | USDA FS Equipment Grant                        | -                   | -                      | -                     |
|                               | TOTAL FEDERAL GOVERNMENT                       | <u>\$ 2,225,004</u> | <u>\$ 2,077,368</u>    | <u>\$ 2,271,934</u>   |
| 48000                         | <u>OTHER GOVERNMENTS AND CITIZENS</u>          |                     |                        |                       |
| 48600                         | <u>Citizen Groups</u>                          |                     |                        |                       |
| 48610                         | Donations                                      | \$ -                | \$ -                   | \$ -                  |
|                               | TOTAL OTHER GOVERNMENTS AND CITIZENS           | <u>\$ -</u>         | <u>\$ -</u>            | <u>\$ -</u>           |
|                               | Total Estimated Revenues                       | <u>\$ 2,314,699</u> | <u>\$ 2,148,796</u>    | <u>\$ 2,346,534</u>   |
| <u>Estimated Expenditures</u> |  |                     |                        |                       |
| 73000                         | <u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u> |                     |                        |                       |
| 73100                         | <u>Food Service</u>                            |                     |                        |                       |
| 105                           | Supervisor/Director                            | \$ 80,000           | \$ 82,500              | \$ 82,500             |
| 119                           | Accountants/Bookkeepers                        | 48,449              | 48,450                 | 58,500                |
| 162                           | Clerical Personnel                             | 36,398              | 36,398                 | 9,227                 |

**Haywood County, Tennessee**  
**Central Cafeteria Fund 143**  
**Statement of Proposed Operations**

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 165         | Cafeteria Personnel                                  | 749,506             | 732,000                | 750,000               |
| 187         | Overtime Pay   | 157                 | -                      | -                     |
| 188         | Bonus Payments                                       | 19,000              | -                      | -                     |
| 189         | Other Salaries and Wages                             | 2,447               | 4,300                  | 4,300                 |
| 201         | Social Security                                      | 55,549              | 55,000                 | 56,000                |
| 204         | State Retirement                                     | 88,724              | 92,000                 | 94,000                |
| 207         | Medical Insurance                                    | 97,876              | 85,400                 | 92,000                |
| 208         | Dental Insurance                                     | 327                 | 280                    | 350                   |
| 212         | Employer Medicare                                    | 13,016              | 13,000                 | 13,060                |
| 299         | Other Fringe Benefits                                | 25,278              | 24,327                 | 24,400                |
| 336         | Maintenance and Repair Services - Equipment          | 23,472              | 28,000                 | 30,000                |
| 351         | Rentals  | 1,500               | -                      | -                     |
| 354         | Transportation - Other than Students                 | 8,489               | 10,000                 | 10,000                |
| 355         | Travel   | 2,713               | 2,000                  | 2,500                 |
| 399         | Other Contracted Services                            | 19,300              | 40,000                 | 25,000                |
| 421         | Food Preparation Supplies                            | 73,882              | 81,000                 | 80,000                |
| 422         | Food Supplies  | 798,869             | 730,000                | 800,000               |
| 435         | Office Supplies                                      | 5,203               | 7,500                  | 5,000                 |
| 451         | Uniforms   | 2,491               | 2,600                  | 3,000                 |
| 469         | USDA - Commodities                                   | 138,766             | 155,368                | 141,934               |
| 499         | Other Supplies and Materials                         | 24,289              | 18,000                 | 18,000                |
| 504         | Indirect Cost  | -                   | 115,000                | 115,000               |
| 524         | In Service/Staff Development                         | 14,536              | 10,000                 | 10,000                |
| 599         | Other Charges  | 5,380               | 2,000                  | 4,000                 |
| 710         | Food Service Equipment                               | 100,477             | 14,000                 | 100,000               |
| 718         | Motor Vehicles                                       | -                   | -                      | -                     |
| 719         | Office Equipment                                     | -                   | -                      | -                     |
|             | Total Food Service                                   | \$ 2,436,094        | \$ 2,389,123           | \$ 2,528,771          |
|             | Total Estimated Expenditures                         | \$ 2,436,094        | \$ 2,389,123           | \$ 2,528,771          |
|             | Excess (Deficiency) of Revenues<br>Over Expenditures | \$ (121,395)        | \$ (240,327)           | \$ (182,237)          |
|             | Total Other Financing Sources (Uses)                 | \$ -                | \$ -                   | \$ -                  |
|             | Beginning Fund Balance, July 1                       | \$ 1,523,901        | \$ 1,402,506           | \$ 1,162,179          |
|             | Ending Fund Balance, June 30                         | \$ 1,402,506        | \$ 1,162,179           | \$ 979,942            |

**Haywood County, Tennessee**  
**General Debt Service Fund 151**  
**Statement of Proposed Operations**

| Account No.               | Description                                      | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|---------------------------|--|---------------------|------------------------|-----------------------|
| <u>Estimated Revenues</u> |  |                     |                        |                       |
| 40000                     | <u>LOCAL TAXES</u>                               |                     |                        |                       |
| 40100                     | <u>County Property Taxes</u>                     |                     |                        |                       |
| 40110                     | Current Property Tax                             | \$ 976,505          | \$ 1,117,843           | \$ 1,073,028          |
| 40115                     | Discount on Property Taxes                       | (10,172)            | (13,152)               | (15,000)              |
| 40120                     | Trustee's Collections - Prior Year               | 15,413              | 15,228                 | 15,000                |
| 40125                     | Trustee's Collections - Bankruptcy               | 128                 | 89                     | 200                   |
| 40130                     | Circuit/Clerk & Master Collections - Prior Years | 29,984              | 23,730                 | 5,000                 |
| 40140                     | Interest and Penalty                             | 3,384               | 2,939                  | 3,100                 |
| 40161                     | Payments in Lieu of Taxes - T.V.A.               | 32,768              | 30,000                 | 30,240                |
| 40162                     | Payments in Lieu of Taxes - Other                | 110                 | 110                    | 110                   |
| 40200                     | <u>County Local Option Taxes</u>                 |                     |                        |                       |
| 40240                     | Wheel Tax  | 288,855             | 220,000                | 200,000               |
| 40266                     | Litigation Tax - Jail, Workhouse, or Courthouse  | 212,729             | 160,604                | 125,000               |
| 40268                     | Litigation Tax - Courthouse Security             | -                   | -                      | -                     |
|                           | <b>TOTAL LOCAL TAXES</b>                         | <b>\$ 1,549,703</b> | <b>\$ 1,557,391</b>    | <b>\$ 1,436,678</b>   |
| 44000                     | <u>OTHER LOCAL REVENUES</u>                      |                     |                        |                       |
| 44100                     | <u>Recurring Items</u>                           |                     |                        |                       |
| 44110                     | Interest Earned                                  | \$ 1,546,775        | \$ 1,319,209           | \$ 550,000            |
| 44170                     | Miscellaneous Refunds                            | -                   | -                      | -                     |
| 44500                     | <u>Nonrecurring Items</u>                        |                     |                        |                       |
| 44510                     | Accrued Interest on Discount                     | -                   | -                      | -                     |
| 44540                     | Sale of Property                                 | -                   | -                      | -                     |
| 44990                     | <u>Other Local Revenues</u>                      |                     |                        |                       |
| 44990                     | Other Local Revenues                             | -                   | -                      | -                     |
|                           | <b>TOTAL OTHER LOCAL REVENUES</b>                | <b>\$ 1,546,775</b> | <b>\$ 1,319,209</b>    | <b>\$ 550,000</b>     |
| 45000                     | <u>FEES RECEIVED FROM COUNTY OFFICIAL</u>        |                     |                        |                       |
| 45100                     | <u>Excess Fees</u>                               |                     |                        |                       |
| 45190                     | Trustee  | \$ -                | \$ -                   | \$ -                  |
|                           | <b>TOTAL FEES RECEIVED FROM COUNTY OFFICIAL</b>  | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>           |
| 46000                     | <u>STATE OF TENNESSEE</u>                        |                     |                        |                       |
| 46800                     | <u>Other State Revenues</u>                      |                     |                        |                       |
| 46851                     | State Revenue Sharing - T.V.A.                   | \$ 60,708           | \$ 60,000              | \$ 60,000             |
|                           | <b>TOTAL STATE OF TENNESSEE</b>                  | <b>\$ 60,708</b>    | <b>\$ 60,000</b>       | <b>\$ 60,000</b>      |
| 47000                     | <u>FEDERAL GOVERNMENT</u>                        |                     |                        |                       |
| 47600                     | <u>Direct Federal Revenue</u>                    |                     |                        |                       |
| 47715                     | Tax Credit Bond Rebate                           | \$ -                | \$ -                   | \$ -                  |
|                           | <b>TOTAL FEDERAL GOVERNMENT</b>                  | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>           |
| 48000                     | <u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>     |                     |                        |                       |
| 48100                     | <u>Other Governments</u>                         |                     |                        |                       |
| 48130                     | Contributions                                    | \$ 275,229          | \$ 282,801             | \$ 283,000            |
|                           | <b>TOTAL OTHER GOVERNMENTS AND CITIZENS GRO</b>  | <b>\$ 275,229</b>   | <b>\$ 282,801</b>      | <b>\$ 283,000</b>     |
|                           | <b>Total Estimated Revenues</b>                  | <b>\$ 3,432,415</b> | <b>\$ 3,219,401</b>    | <b>\$ 2,329,678</b>   |

Haywood County, Tennessee  
General Debt Service Fund 151  
Statement of Proposed Operations

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 58900       | <u>MISCELLANEOUS</u>                                 |                     |                        |                       |
| 510         | Trustee's Commission                                 | \$ -                | \$ -                   | \$ -                  |
|             | <u>Estimated Expenditures</u>                        |                     |                        |                       |
| 82100       | <u>PRINCIPAL</u>                                     |                     |                        |                       |
| 82110       | <u>General Government</u>                            |                     |                        |                       |
| 601         | Principal on Bonds                                   | \$ 925,000          | \$ 940,000             | \$ 975,000            |
| 602         | Principal on Notes                                   | -                   | -                      | -                     |
|             | Total General Government                             | <u>\$ 925,000</u>   | <u>\$ 940,000</u>      | <u>\$ 975,000</u>     |
| 82130       | <u>Education</u>                                     |                     |                        |                       |
| 601         | Principal on Bonds                                   | \$ 206,000          | \$ 215,000             | \$ 263,670            |
| 612         | Principal on Other Loans                             | 191,784             | 199,608                | 201,612               |
|             | Total Education                                      | <u>\$ 397,784</u>   | <u>\$ 414,608</u>      | <u>\$ 465,282</u>     |
| 82200       | <u>INTEREST</u>                                      |                     |                        |                       |
| 82210       | <u>General Government</u>                            |                     |                        |                       |
| 603         | Interest on Bonds                                    | \$ 166,585          | \$ 133,398             | \$ 98,853             |
| 604         | Interest on Notes                                    | -                   | -                      | -                     |
|             | Total General Government                             | <u>\$ 166,585</u>   | <u>\$ 133,398</u>      | <u>\$ 98,853</u>      |
| 82230       | <u>Education</u>                                     |                     |                        |                       |
| 590         | Transfers to Other Funds                             | \$ -                | \$ -                   | \$ -                  |
| 603         | Interest on Bonds                                    | 58,615              | 177,496                | 489,858               |
| 613         | Interest on Other Loans                              | 25,068              | 17,244                 | 15,240                |
|             | Total Education                                      | <u>\$ 83,683</u>    | <u>\$ 194,740</u>      | <u>\$ 505,098</u>     |
| 82300       | <u>OTHER DEBT SERVICE</u>                            |                     |                        |                       |
| 82310       | <u>General Government</u>                            |                     |                        |                       |
| 306         | Bank Charges   | \$ 1,500            | \$ 1,725               | \$ 1,725              |
| 510         | Trustee's Commission                                 | 30,824              | 30,000                 | 30,000                |
|             | Total General Government                             | <u>\$ 32,324</u>    | <u>\$ 31,725</u>       | <u>\$ 31,725</u>      |
|             | Total Expenditures                                   | <u>\$ 1,605,377</u> | <u>\$ 1,714,470</u>    | <u>\$ 2,075,958</u>   |
|             | Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 1,827,039</u> | <u>\$ 1,504,930</u>    | <u>\$ 253,720</u>     |
|             | Estimated Beginning Fund Balance, July 1             | 3,823,056           | 5,650,095              | 7,155,025             |
|             | Estimated Ending Fund Balance, June 30               | <u>\$ 5,650,095</u> | <u>\$ 7,155,025</u>    | <u>\$ 7,408,746</u>   |

Havwood County, Tennessee  
General Capital Projects 171  
Statement of Proposed Operations

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 44000       | <u>OTHER LOCAL REVENUES</u>                          |                     |                        |                       |
| 44100       | <u>Recurring Items</u>                               |                     |                        |                       |
| 44110-MEGA  | Interest Earned - MEGASite Appropriation             | \$ -                | \$ 182,312             | \$ 182,000            |
| 44110-ROAE  | Interest Earned - ROAD Project                       | 170,945             | 176,694                | 176,000               |
|             | TOTAL OTHER LOCAL REVENUES                           | \$ 170,945          | \$ 359,007             | \$ 358,000            |
| 46800       | <u>OTHER STATE REVENUES</u>                          |                     |                        |                       |
| 46980       | Other State Grants                                   | \$ 5,000,000        | \$ -                   | \$ -                  |
| 46980-ROAC  | Other State Grants - ROAD Project                    | -                   | -                      | -                     |
| 46980-ARPI  | Other State Grants - Additional ARPA money for roads | -                   | 6,532,110              | 4,360,774             |
| 49800       | Transfer In  | -                   | -                      | -                     |
|             | TOTAL OTHER SOURCES (NON-REVENUE)                    | 5,000,000           | 6,532,110              | 4,360,774             |
|             | Total Estimated Revenues                             | \$ 5,170,945        | \$ 6,891,117           | \$ 4,718,774          |
|             | <u>Estimated Expenditures</u>                        |                     |                        |                       |
| 54310       | <u>Fire Prevention and Control</u>                   |                     |                        |                       |
| 790         | Other Equipment                                      | \$ 116,271          | \$ 374,547             | \$ -                  |
|             | Total Fire Prevention and Control                    | \$ 116,271          | \$ 374,547             | \$ -                  |
| 55130       | <u>Ambulance/Emergency Medical Services</u>          |                     |                        |                       |
| 718         | Motor Vehicles                                       | \$ -                | \$ -                   | \$ -                  |
|             | Total Ambulance/Emergency Medical Services           | \$ -                | \$ -                   | \$ -                  |
| 58400       | <u>Other Charges</u>                                 |                     |                        |                       |
| 724         | Site Development                                     | \$ -                | \$ -                   | \$ -                  |
|             | Total Other Charges                                  | \$ -                | \$ -                   | \$ -                  |
| 91190       | <u>Other General Government Projects</u>             |                     |                        |                       |
| 713         | Highway Construction                                 | \$ 749,232          | \$ -                   | \$ -                  |
|             | Total Other General Government Projects              | \$ 749,232          | \$ -                   | \$ -                  |
| 91200       | <u>Highway &amp; Street Capital Projects</u>         |                     |                        |                       |
| 713-ROAD    | Highway Construction                                 | \$ -                | \$ 6,736,353           | \$ 8,407,299          |
|             | Total Highway & Street Capital Projects              | \$ -                | \$ 6,736,353           | \$ 8,407,299          |
|             | Total Estimated Expenditures                         | \$ 865,503          | \$ 7,110,900           | \$ 8,407,299          |
|             | Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 4,305,443        | \$ (219,783)           | \$ (3,688,525)        |
|             | Estimated Beginning Fund Balance, July 1             | \$ 2,856,603        | \$ 7,162,046           | \$ 6,942,263          |
|             | Estimated Ending Fund Balance, June 30               | \$ 7,162,046        | \$ 6,942,263           | \$ 3,253,738          |

**Haywood County, Tennessee**  
**Solid Waste Disposal Fund 207**  
**Statement of Proposed Operations**

| Account No.                   | Description                                  | Actual 2024-2025    | Estimated 2025-2026 | Budgeted 2026-2027  |
|-------------------------------|--|---------------------|---------------------|---------------------|
| <u>Estimated Revenues</u>     |  |                     |                     |                     |
| 43000                         | <u>CHARGES FOR CURRENT SERVICES</u>          |                     |                     |                     |
| 43100                         | <u>General Service Charges</u>               |                     |                     |                     |
| 43107                         | Residential Waste Collection Charge          | \$ 1,864            | \$ -                | \$ -                |
| 43110                         | Tipping Fees                                 | 2,005,963           | 1,631,947           | 1,900,000           |
| 43116                         | Surcharge - Waste Tire Disposal              | 21,304              | 21,920              | 25,000              |
|                               | TOTAL CHARGES FOR CURRENT SERVICES           | <u>\$ 2,029,131</u> | <u>\$ 1,653,867</u> | <u>\$ 1,925,000</u> |
| 44000                         | <u>OTHER LOCAL REVENUES</u>                  |                     |                     |                     |
| 44100                         | <u>Recurring Items</u>                       |                     |                     |                     |
| 44120                         | Lease/Rentals                                | \$ 25,902           | \$ 19,205           | \$ 20,000           |
| 44130                         | Sale of Materials and Supplies               | 52,127              | 16,189              | 25,000              |
| 44170                         | Miscellaneous Refunds                        | 3,473               | 1,952               | -                   |
| 44500                         | <u>Non-Recurring items</u>                   |                     |                     |                     |
| 44530                         | Lease/Rentals                                | -                   | -                   | -                   |
|                               | TOTAL OTHER LOCAL REVENUES                   | <u>\$ 81,502</u>    | <u>\$ 37,346</u>    | <u>\$ 45,000</u>    |
| 46000                         | <u>STATE OF TENNESSEE</u>                    |                     |                     |                     |
| 46100                         | <u>General Government Grants</u>             |                     |                     |                     |
| 46170                         | Solid Waste Grants                           | \$ -                | \$ 112,425          | \$ 30,000           |
| 46190                         | Other General Government Grants              | 50,000              | -                   | -                   |
| 46430                         | Litter Program                               | 22,234              | 73,686              | 44,200              |
|                               | TOTAL STATE OF TENNESSEE                     | <u>\$ 72,234</u>    | <u>\$ 186,110</u>   | <u>\$ 74,200</u>    |
| 48000                         | <u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u> |                     |                     |                     |
| 48100                         | <u>Other Governments</u>                     |                     |                     |                     |
| 48130                         | Contributions                                | \$ 21,000           | \$ 21,000           | \$ 21,000           |
|                               | TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS  | <u>\$ 21,000</u>    | <u>\$ 21,000</u>    | <u>\$ 21,000</u>    |
|                               | *** TOTAL REVENUE WITHOUT TRANSFERS IN       | <u>\$ 2,203,867</u> | <u>\$ 1,898,323</u> | <u>\$ 2,065,200</u> |
| 49000                         | <u>OTHER SOURCES</u>                         |                     |                     |                     |
| 49700                         | Insurance Recovery                           | \$ 7,167            | \$ 15,750           | \$ -                |
| 49800                         | Transfers In (budget amendments when needed) | 122,000             | 122,000             | -                   |
|                               | Total Other Sources                          | <u>\$ 129,167</u>   | <u>\$ 137,750</u>   | <u>\$ -</u>         |
|                               | Total Estimated Revenues                     | <u>\$ 2,333,034</u> | <u>\$ 2,036,073</u> | <u>\$ 2,065,200</u> |
| <u>Estimated Expenditures</u> |  |                     |                     |                     |
| 55000                         | <u>PUBLIC HEALTH AND WELFARE</u>             |                     |                     |                     |
| 55754                         | <u>Landfill Operation and Maintenance</u>    |                     |                     |                     |
| 103                           | Assistants                                   | \$ -                | \$ -                | \$ -                |
| 105                           | Supervisor/Director                          | 58,947              | 60,531              | 60,531              |
| 119                           | Accountants/Bookkeepers                      | 44,210              | 45,398              | 38,160              |
| 143                           | Equipment Operators                          | 295,437             | 344,444             | 367,000             |
| 144                           | Equipment Operators - Heavy                  | -                   | -                   | -                   |
| 145                           | Equipment Operators - Light                  | -                   | -                   | -                   |
| 147                           | Truck Drivers - CDL License                  | -                   | -                   | -                   |
| 149                           | Laborers                                     | 16,643              | 3,503               | -                   |
| 161                           | Secretary                                    | -                   | -                   | -                   |
| 163                           | Educational Assistance                       | -                   | -                   | -                   |
| 169                           | Part-time Personnel                          | 12,277              | 16,957              | 48,862              |
| 186                           | Longevity Pay                                | 11,340              | 11,340              | 13,230              |
| 187                           | Overtime Pay                                 | 21,019              | 10,840              | 24,900              |
| 188                           | Bonus Payments                               | 6,497               | 5,685               | -                   |
| 201                           | Social Security                              | 35,193              | 37,396              | 42,281              |

**Haywood County, Tennessee**  
**Solid Waste Disposal Fund 207**  
**Statement of Proposed Operations**

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 204         | State Retirement                                   | 41,820              | 47,933                 | 54,564                |
| 205         | Employee and Dependent Insurance                   | 64,989              | 74,870                 | 82,488                |
| 206         | Life Insurance                                     | 2,464               | 1,984                  | 2,623                 |
| 210         | Unemployment Compensation                          | 294                 | 262                    | 252                   |
| 299         | Other Fringe Benefits                              | -                   | -                      | -                     |
| 307         | Communication                                      | 5,022               | 5,352                  | 6,500                 |
| 309         | Contracts with Government Agencies                 | 11,237              | 11,348                 | 45,000                |
| 312         | Contracts with Private Agencies                    | 564,087             | 466,594                | 775,000               |
| 317         | Data Processing Services                           | 6,074               | 484                    | 1,000                 |
| 321         | Engineering Services                               | 3,835               | 4,098                  | 10,000                |
| 322         | Evaluation and Testing                             | 9,449               | 17,146                 | 20,000                |
| 332         | Legal Notices, Recording And Court Costs           | 2,220               | 204                    | 800                   |
| 333         | Licenses   | 6,775               | 7,300                  | 7,500                 |
| 335         | Maintenance and Repair Services - Building         | -                   | -                      | -                     |
| 336         | Maintenance and Repair Services - Equipment        | -                   | -                      | -                     |
| 337         | Maintenance and Repair Services - Office Equipment | 2,707               | -                      | 1,800                 |
| 348         | Postal Charges                                     | 1,671               | 1,289                  | 2,600                 |
| 349         | Printing, Stationery, and Forms                    | -                   | -                      | -                     |
| 351         | Rentals  | -                   | -                      | -                     |
| 355         | Travel   | 1,027               | 2,388                  | 3,200                 |
| 409         | Crushed Stone                                      | 11,756              | 12,070                 | 12,500                |
| 412         | Diesel Fuel  | -                   | -                      | -                     |
| 413         | Drugs and Medical Supplies                         | 125                 | 297                    | 200                   |
| 415         | Electricity  | 17,530              | 14,854                 | 25,000                |
| 418         | Equipment and Machinery Parts                      | 93,556              | 135,536                | 130,000               |
| 420         | Fertilizer, Lime, and Seed                         | -                   | -                      | 1,350                 |
| 425         | Gasoline   | 83,595              | 71,602                 | 75,000                |
| 429         | Instructional Supplies                             | 10,897              | 9,170                  | 11,000                |
| 433         | Lubricants   | 2,212               | 6,491                  | 8,000                 |
| 435         | Office Supplies                                    | 4,867               | 5,777                  | 6,000                 |
| 450         | Tires and Tubes                                    | 23,919              | 9,436                  | 15,000                |
| 452         | Utilities  | 128                 | -                      | -                     |
| 499         | Other Supplies and Materials                       | -                   | -                      | -                     |
| 502         | Building and Contents Insurance                    | -                   | -                      | 2,780                 |
| 506         | Liability Insurance                                | 1,607               | 2,475                  | 2,475                 |
| 508         | Premiums on Corporate Surety Bonds                 | -                   | -                      | -                     |
| 509         | Refunds  | 51                  | -                      | -                     |
| 510         | Trustee's Commission                               | 21,176              | 15,569                 | 20,000                |
| 511         | Vehicle and Equipment Insurance                    | 17,233              | 18,338                 | 18,338                |
| 513         | Workers' Compensation Insurance                    | 15,127              | 13,007                 | 21,475                |
| 514         | Depreciation                                       | -                   | -                      | -                     |
| 523         | Landfill Closure/Postclosure Care Costs            | 392,441             | -                      | -                     |
| 599         | Other Charges                                      | 14,642              | 10,472                 | 20,000                |
| 717         | Maintenance Equipment                              | -                   | -                      | -                     |
| 718         | Motor Vehicles                                     | -                   | 357,267                | -                     |
| 790         | Other Equipment                                    | 346,619             | 96,361                 | 40,000                |
| 790-REEQ    | Other Equipment - Recycling Equipment Grant        | -                   | -                      | -                     |
| 791         | Other Construction                                 | 37,625              | 28,701                 | 20,000                |
| 791-CCNTR   | Other Construction - Convenience Center            | -                   | -                      | -                     |
|             | Total Landfill Operation and Maintenance           | \$ 2,320,340        | \$ 1,984,768           | \$ 2,037,409          |

Haywood County, Tennessee  
Solid Waste Disposal Fund 207  
Statement of Proposed Operations

| Account No. | Description  | Actual<br>2024-2025 | Estimated<br>2025-2026 | Budgeted<br>2026-2027 |
|-------------|--|---------------------|------------------------|-----------------------|
| 82000       | <u>PRINCIPLE &amp; INTEREST 82110 &amp; 82210</u>    |                     |                        |                       |
|             | <u>General Government</u>                            |                     |                        |                       |
| 82110-610   | Principal on Leases                                  | \$ 60,995           | \$ 155,000             | \$ 25,000             |
| 82210-611   | Interest on Leases                                   | 8,118               | 6,000                  | 1,600                 |
|             | Total General Government                             | \$ 69,113           | \$ 161,000             | \$ 26,600             |
| 99000       | <u>OTHER USES</u>                                    |                     |                        |                       |
| 99100       | <u>Transfers Out</u>                                 | \$ 122,000          | \$ -                   | \$ -                  |
|             | Total Transfers Out                                  | \$ 122,000          | \$ -                   | \$ -                  |
|             | Total Estimated Expenditures                         | \$ 2,511,453        | \$ 2,145,768           | \$ 2,064,009          |
|             | Excess (Deficiency) of Revenues<br>Over Expenditures | \$ (178,418)        | \$ (109,695)           | \$ 1,191              |
|             | Estimated Beginning Fund Balance, July 1             | 1,579,947           | 1,758,365              | 1,648,670             |
|             | Estimated Ending Fund Balance, June 30               | \$ 1,758,365        | \$ 1,648,670           | \$ 1,649,861          |

**Haywood County, Tennessee**  
**Joint Venture Fund 357**  
**Statement of Proposed Operations**

| Account No. | Description                                  | Actual 2024-2025  | Estimated 2025-2026 | Budgeted 2026-2027 |
|-------------|--|-------------------|---------------------|--------------------|
|             | <u>Estimated Revenues</u>                    |                   |                     |                    |
| 44000       | <u>OTHER LOCAL REVENUES</u>                  |                   |                     |                    |
| 44100       | <u>Recurring Items</u>                       |                   |                     |                    |
| 44170       | Miscellaneous Refunds                        | \$ -              | \$ -                | \$ -               |
| 44530       | Sale of Equipment                            | -                 | -                   | -                  |
| 44530-RS    | Sale of Equipment - Rescue Squad             | -                 | -                   | -                  |
| 44990       | Other Local Revenues                         | -                 | -                   | -                  |
|             | TOTAL OTHER LOCAL REVENUES                   | \$ -              | \$ -                | \$ -               |
| 46000       | <u>STATE OF TENNESSEE</u>                    |                   |                     |                    |
| 46200       | <u>Public Safety Grants</u>                  |                   |                     |                    |
| 46290       | Other Public Safety Grants                   | \$ 65,234         | \$ -                | \$ -               |
|             | TOTAL STATE OF TENNESSEE                     | \$ 65,234         | \$ -                | \$ -               |
| 47000       | <u>FEDERAL GOVERNMENT</u>                    |                   |                     |                    |
| 47100       | <u>Federal Through State</u>                 |                   |                     |                    |
| 47235       | Homeland Security Grant                      | -                 | -                   | -                  |
|             | TOTAL FEDERAL GOVERNMENT                     | \$ -              | \$ -                | \$ -               |
| 48000       | <u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u> |                   |                     |                    |
| 48100       | <u>Other Governments</u>                     |                   |                     |                    |
| 48130       | Contributions                                | \$ 59,887         | \$ 69,559           | \$ 76,699          |
| 48130-BVLL  | Contributions - City of Brownsville          | 43,137            | 50,968              | 76,699             |
| 48140       | Contracted Services                          | -                 | -                   | -                  |
|             | TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS  | \$ 103,024        | \$ 120,526          | \$ 153,398         |
| 49000       | <u>OTHER SOURCES</u>                         |                   |                     |                    |
| 49700       | Insurance Recovery                           | \$ 16,158         | \$ -                | \$ -               |
| 49800       | Transfers In                                 | 8,718             | 340                 | -                  |
|             | Total Other Sources                          | \$24,876          | \$340               | \$0                |
|             | <b>Total Estimated Revenues</b>              | <b>\$ 193,134</b> | <b>\$120,867</b>    | <b>\$153,398</b>   |

**Estimated Expenditures**

|       |  |           |           |           |
|-------|--|-----------|-----------|-----------|
| 54000 | <u>PUBLIC SAFETY</u>                   |           |           |           |
| 54410 | <u>Civil Defense</u>                   |           |           |           |
| 101   | County Official/Administrative Officer | \$ 60,001 | \$ 60,001 | \$ 61,500 |
| 103   | Assistant                              | 31,200    | 31,200    | 31,980    |
| 169   | Part-time Personnel                    | 512       | 512       | -         |
| 186   | Longevity Pay                          | 420       | 420       | 1,260     |
| 188   | Bonus Payment                          | 1,083     | 1,083     | -         |
| 196   | In-Service Training                    | -         | -         | -         |
| 201   | Social Security                        | 7,092     | 7,092     | 7,248     |
| 204   | State Retirement                       | 9,548     | 9,548     | 10,261    |
| 205   | Employee and Dependent Insurance       | 7,777     | 14,848    | 8,520     |
| 206   | Life Insurance                         | 482       | 416       | 551       |
| 210   | Unemployment Compensation              | 43        | -         | 42        |
| 299   | Other Fringe Benefits                  | -         | -         | -         |
| 307   | Communication                          | 12,370    | 12,188    | 12,980    |
| 317   | Data Processing Services               | -         | 310       | -         |

**Haywood County, Tennessee**  
**Joint Venture Fund 357**  
**Statement of Proposed Operations**

| Account No. | Description  | Actual 2024-2025 | Estimated 2025-2026 | Budgeted 2026-2027 |
|-------------|--|------------------|---------------------|--------------------|
| 320         | Dues and Memberships                                 | 360              | 310                 | 400                |
| 336         | Maintenance and Repair Services - Equipment          | 2,896            | 3,000               | 6,000              |
| 337         | Maintenance and Repair Services - Office Equipment   | 13               | -                   | 200                |
| 338         | Maintenance and Repair Services - Vehicles           | 966              | 2,000               | 3,000              |
| 348         | Postal Charges                                       | 24               | 30                  | 50                 |
| 351         | Rentals  | -                | -                   | -                  |
| 355         | Travel   | 1,739            | 1,400               | 1,500              |
| 411         | Data Processing Supplies                             | -                | -                   | -                  |
| 412         | Diesel Fuel  | 53               | 100                 | 100                |
| 425         | Gasoline   | 2,969            | 3,000               | 4,000              |
| 435         | Office Supplies                                      | 664              | 600                 | 700                |
| 452         | Utilities  | 1,574            | 1,374               | 2,000              |
| 499         | Other Supplies and Materials                         | 461              | 500                 | 700                |
| 511         | Vehicle and Equipment Insurance                      | 8,216            | 8,216               | 8,710              |
| 513         | Workers' Compensation Insurance                      | -                | -                   | 900                |
| 599         | Other Charges  | 2,596            | 2,596               | 2,000              |
| 718         | Motor Vehicles                                       | -                | -                   | -                  |
| 719         | Office Equipment                                     | 1,100            | 990                 | 1,320              |
| 790         | Other Equipment                                      | -                | -                   | 5,000              |
|             | Total Civil Defense                                  | \$ 154,160       | \$ 161,734          | \$ 170,922         |
| 54420       | <b>Rescue Squad</b>                                  |                  |                     |                    |
| 196         | In-service Training                                  | \$ 203           | \$ 203              | \$ 1,000           |
| 307         | Communication  | -                | -                   | -                  |
| 320         | Dues and Memberships                                 | 20               | 20                  | 850                |
| 335         | Maintenance and Repair Services-Buildings            | 1,468            | 873                 | 1,000              |
| 336         | Maintenance and Repair Services-Equipment            | 2,875            | 3,200               | 4,500              |
| 350         | Internet Connectivity                                | 879              | 879                 | 975                |
| 355         | Travel   | 72               | 100                 | 500                |
| 425         | Gasoline   | 527              | 650                 | 1,200              |
| 435         | Office Supplies                                      | 109              | 200                 | 500                |
| 451         | Uniforms   | 241              | 241                 | 500                |
| 452         | Utilities  | 4,026            | 3,848               | 3,000              |
| 506         | Liability Insurance                                  | 201              | 201                 | 303                |
| 513         | Workman's Compensation Insurance                     | -                | -                   | 550                |
| 599         | Other Charges  | 853              | 853                 | 1,500              |
| 790         | Other Equipment                                      | 10,050           | 10,200              | 3,000              |
|             | Total Rescue Squad                                   | \$ 21,527        | \$ 21,469           | \$ 19,378          |
|             | Total Estimated Expenditures                         | \$ 175,687       | \$ 183,203          | \$ 190,300         |
|             | Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 17,447        | \$ (62,336)         | \$ (36,902)        |
|             | Estimated Other Financing Sources (Uses):            |                  |                     |                    |
|             | Transfers In   | -                | 74,250              | -                  |
|             | Total Other Financing Sources (Uses)                 | \$ -             | \$ 74,250           | \$ -               |
|             | Estimated Beginning Fund Balance, July 1             | 131,337          | 148,784             | 160,698            |
|             | Estimated Ending Fund Balance, June 30               | \$ 148,784       | \$ 160,698          | \$ 123,796         |