SULLIVAN COUNTY, TENNESSEE
BUDGET DOCUMENT
2026 – 2027 Fiscal Year

Approved July 30, 2026

MEMBERS OF THE BUDGET COMMITTEE

Dwight King - Chair
David Akard
John Gardner
Sam Jones

Darlene Calton - Vice Chair
Joyce Crosswhite
Mark Ireson
Zane Vanover

Richard Venable - County Mayor
Larry G. Bailey - Deputy Mayor, Director of Finance

Sullivan County, Tennessee
MEMBERS OF THE BOARD OF COUNTY COMMISSIONERS
For The Year Beginning - July 01, 2026

	District
David Hayes	1
David Akard, III	2
Cheryl Harvey	2
Barry Hopper	2
Andrew Cross	3
Michael Cole	4
Joyce Crosswhite	4
Tony Leonard	4
Hershel Glover	5
Dwight King	5
Daniel Horne	6
Jessica Crowder Means	6
Zane Vanover	6
Sam Jones	7
Travis Ward	7
Darlene Calton	8
Mark Ireson	8
Joe Carr	9
Joe McMurray	9
Larry Crawford	10
Gary Stidham	10
Archie Pierce	11
John Gardner	11
Hunter Locke	11

Sullivan County, Tennessee
MEMBERS OF THE BOARD OF COUNTY COMMISSIONERS
For the Year Beginning July 1, 2026

Commissioner John Gardner, **Chairman**
Commissioner Zane Vanover, **Chairman Pro Tempore**

Budget Committee	**District**
Richard Venable	
Dwight King, Chairperson	5
Darlene Calton, Vice-Chair	8
David Akard, III	2
Joyce Crosswhite	4
John Gardner	11
Mark Ireson	8
Sam Jones	7
Zane Vanover	6

Executive Committee	
Michael Cole, Charperson	4
Larry Crawford	10
Andrew Cross	3
Cheryl Harvey	2
Daniel Horne	6
Archie Pierce	11
Gary Stidham	10
Travis Ward	7

Administrative Committee	
Jessica Means, Chairperson	6
Joe Carr	9
Hershel Glover	5
Barry Hopper	2
David Hayes	1
Tony Leonard	4
Hunter Locke	11
Joe McMurray	9

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

SECTION 1. BE IT RESOLVED that the Board of County Commissioners approve the combined property tax rate for Sullivan County, Tennessee, for the Fiscal Year 2026-2027, beginning July 1, 2026; that said tax rate shall be $1.6129 on each $100.00 of taxable property; and that said tax is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	RATE
General	0.65377
Solid Waste	0.03728
Highway	0.07071
General Purpose School	0.59514
County Capital Projects	0.05100
General Debt Service	0.20500
Total Tax Rate	1.61290

SECTION 2. BE IT FURTHER RESOLVED that certain revenues including the county's portion of local option sales tax, cable franchise tax, interest income, and wholesale beer tax are allocated at the designated amount in this document to the respective funds with all amounts in excess of those amounts reverting to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED THAT the proceeds received from the State of Tennessee "Online Sports Betting" shall be deposited to a special account in the General Fund to be utilized to fund capital expenditures for Ambulances and related capital cost expended by the EMS Director.

SECTION 4. BE IT FURTHER RESOLVED that all resolutions approved by the Board of County Commissioners of Sullivan County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 5. BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this __th day of July, 2026

A RESOLUTION AUTHORIZING APPROPRIATIONS FOR THE VARIOUS FUNDS DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF SULLIVAN 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 Sullivan County, Tennessee, assembled in session on the 30th day of July, 2026 approves that the amounts set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Sullivan County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027 according to the following schedule:

GENERAL FUND (101)

51100	County Commission	644,259
51300	County Mayor	306,671
51400	County Attorney	320,035
51500	Election Commission	1,038,508
51600	Register of Deeds	693,104
51720	Planning and Codes	833,874
51800	County Buildings	3,458,415
51910	Preservation of Records	491,734
51920	Risk Management - Safety and Insurance	2,805,443
52100	Office of Finance Director	1,734,064
52200	Purchasing	886,018
52300	Property Assessor	2,414,069
52400	Trustee	836,923
52500	County Clerk	2,123,723
52600	Data Processing	266,361
52900	Other Finance - Trustee's Commission	1,245,000
53110	State Circuit Judges	13,350
53120	Circuit Court Clerk	2,678,201
53300	General Sessions	1,509,444
53320	Mental Health Recovery Court Grant	137,780
53330	Drug Court	147,000
53400	Chancery Court	1,024,676
53500	Juvenile Courts	943,352
53600	District Attorney General	595,658
53610	Public Defender	333,425
53700	Magistrates	106,465
53900	Other Admin. Of Justice - Jurors & Interpreters	106,000
53920	Courtroom Security	689,726
53930	Victim's Assistance Program	77,539
54110	Sheriff's Department	17,778,566
54160	Sex Offender Registry	10,500
54210	Jail	22,637,626
54220	Workhouse	165,745
54240	Juvenile Service Program	889,180
54310	Fire Prevention - Volunteer Fire Departments	2,278,968

54410	Emergency Management Agency		1,262,417
54420	Rescue Squads/Lifesaving		1,705,356
54610	Coroner / Medical Examiner		797,275
54900	Other Public Safety - 800 Mhz Radio		105,048
55110	Local Health Department and Grants		10,153,982
55120	Rabies and Animal Control		752,402
55130	Ambulance Service		875,685
55310	Alcohol, Rehabilitation and Mental Health		25,000
55590	Other Local Welfare – Pauper Burials		20,000
56500	Libraries		1,229,420
56700	County Recreation		85,000
56700-sub123	Observation Knob Park		498,891
56700-sub124	Observation Knob FLAP Grant		475,000
57100	Agriculture /Agriculture Extension Service		220,445
57300	Forest Service		1,000
57500	Soil Conservation		112,615
58120	Industrial Commission		963,740
58190	Foreign Trade Zone / Other Ind. Development		169,478
58300	Veterans Service		286,188
58600	Employee Benefits		384,000
58900	Miscellaneous		122,670
71900	Other Education - NE State Scholarship		196,000
82310	General Gov't - Bank Fees		21,560
99100	Transfers Out		245,939
	Total General Fund	$	92,930,513

SOLID WASTE (116)

55720	Solid Waste Education		26,000
55733	Transfer Stations		4,037,559
	Total Solid Waste	$	4,063,559

AMBULANCE SERVICE (118)

55130	Emergency Medical Services		13,211,289
	Total Ambulance Service	$	13,211,289

OPIOID ABATEMENT FUND (121)

58900	Trustee Commissions		10,000
	Total Drug Control	$	10,000

DRUG CONTROL FUND (122)

54110	Sheriff Drug Enforcement		165,000
	Total Drug Control	$	165,000

ARPA GRANT FUND (127)

58831	American Rescue Plan Act	1,437,736
58833	ARPA TDEC Water Grant	3,604,158
	Total ARPA Grant	$ 5,041,894

HIGHWAY FUND (131)

61000	Highway Administration	551,255
62000	Highway and Bridge Maintenance	8,532,686
63100	Operation and Maintenance of Equipment	922,000
63500	Asphalt Plants	2,520,000
63600	Traffic Control	50,000
65000	Insurance and Bonds	435,000
68000	Capital Outlay	1,100,000
91200	State Aid Projects	1,023,929
	Total Highway	$ 15,134,870

GENERAL PURPOSE SCHOOL FUND (141)

71100	Regular Instruction Program - Direct	47,353,096
71200	Special Education Program - Direct	6,941,100
71300	Vocational Education Program - Direct	3,837,000
72120	Health Services	1,714,878
72130	Other Student Support	2,775,000
72210	Regular Instruction Program - Indirect	4,504,650
72220	Special Education Program - Indirect	471,650
72230	Vocational Education Program - Indirect	137,275
72310	Board of Education	2,507,000
72320	Office of Superintendent	481,768
72410	Office of Principal	7,250,000
72510	Fiscal Service	47,750
72520	Human Services / Personnel	248,850
72610	Operation of Plant	8,361,750
72620	Maintenance of Plant	4,049,806
72710	Transportation	7,031,150
73300	Community Services	30,785
73400	Early Childhood Education	1,172,120
76100	Regular Capital Outlay	1,450,000
82230	Debt Service	220,275
99100	Operating Transfers	379,325
	Total General Purpose School	$ 100,965,228

SCHOOL CAFETERIA FUND (143)

73100	Food Service	6,445,533
	Total School Cafeteria Fund	$ 6,445,533

DISCOVERY ACADEMY FUND (145)

73400	Early Childhood Education		240,000
	Total Discovery Academy Fund	$	240,000

GENERAL DEBT SERVICE FUND (151)

52900	Other Charges		375,000
82000	Debt Service		18,380,399
	Total General Debt Service	$	18,755,399

GENERAL CAPITAL OUTLAY FUND (171)

52900	Other Charges		85,000
99100	Transfers Out		3,500,000
	Total General Capital Outlay Renovation	$	3,585,000

SELF-INSURANCE FUND (263)

51900	Other General Administration		1,340,400
	Total Self-Insurance	$	1,340,400

EMPLOYEE BENEFITS FUND (264)

58600	Insurance		699,000
	Total Employee Benefits	$	699,000

BE IT FURTHER RESOLVED that the budget (appropriation accounts and revenue sources) for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and presented in this budget document.

SECTION 2, BE IT FURTHER RESOLVED, that fees and commissions earned by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Masters, Register, and the Sheriff operating under Tennessee Code Annotated (T.C.A.), Section 8-22-104 are reported to the County monthly. All operating expenses including salaries are appropriated for them and their deputies. Personnel amounts are to be set in accordance with governing statutes. The shift rotation differential rate for the various departments under the Sheriff shall be continued at the rate of twenty-five (25) cents for the second shift and thirty-five (35) cents for the third shift for the fiscal year ended June 30, 2027. The employee benefits are established by this governing body therefore the amounts are calculated and spread to the various departments by the Office of Finance Director for the original budget each fiscal year and updated annually each fiscal year. Any amendments to the benefits accounts except to cover additional positions created during the fiscal year will originate from the Office of Finance Director.

SECTION 3. BE IT FURTHER RESOLVED, that travel claim amounts for the officials set out in Section 2 and other county personnel shall be limited to the policy as prescribed by the State of Tennessee unless otherwise described under county travel policy. All requests for travel reimbursements shall be filed in compliance with the County Travel Policy.

SECTION 4. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved by pursuant to Chapter 46 Private Acts of 2020. A copy of all budget amendments to be presented to the Budget Committee shall be filed with the Office of Finance Director for review before close for business on the day before the scheduled meeting. Requisitions for capital expenses presented to the Purchasing Department shall be forwarded to the Office of Finance Director to review impact on cash flow before processing is completed by the Purchasing Department. Any requisition not approved for processing due to impact on cash flow and returned to the Purchasing Department may be presented to the Budget Committee for consideration by the Finance Director or upon request by the requisitioning department. The Finance Director's approval required by this section is not applicable to the items with cost of $15,000 or less or funded through state and federal grants, which have been submitted for review and approved separate from other budgets.

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

SECTION 6. BE IT FURTHER RESOLVED that all grant appropriations reflected in this document are approved and shall continue for the fiscal year ending June 30, 2027; however, if funding should be discontinued by the respective government agency, the appropriations and the participation in the grant program are discontinued.

SECTION 7. 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 T.C.A., Section 9-21-403.

SECTION 8. BE IT FURTHER RESOLVED, that all contributions to nonprofit organizations shall be appropriated in compliance with T.C.A., Section 5-9-109. The Budget Committee shall instruct the Director of Finance Director to make appropriate disbursements to each organization at the appropriate time based upon need and economic conditions. Volunteer fire departments shall not be considered for contributions until confirmation of compliance with T.C.A., Section 68-102-3 relative to financial accountability of volunteer fire departments.

SECTION 9. BE IT FURTHER RESOLVED that donation/contribution accounts previously paid shall be authorized to expend to the level of any beginning balance and current year's revenues generated for those purposes. Any unexpended amounts on June 30th of each year may be added to the respective program's appropriations for the subsequent year. These accounts include EMS Education Funds / Donations, L.E.P.C., Archive Fees and Donations, Library Contributions, and Park Donations. Beginning July 1, 2026 the Data Processing Fees for the Circuit Court Clerk, Chancery Court, Courtroom Security, Victim's Assessment Fee, Title Registration & Print Fees shall be combined with the operating budget for the respective department. Any amount of revenues exceeding the initial appropriation may be amended into the needed appropriation accounts in the same method as prescribed in this document. If funds generated for the respective year do not equal or exceed the estimated actual expended amounts, then this overage will be reduced from the revenues generated in the subsequent fiscal year. Any of the available funding exceeding the current year expenditures shall be reserved to cover future expenditures as with other restricted funds.

SECTION 10. Sullivan County hereby establishes and will maintain a spending prioritization policy as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This Policy shall apply to all of Sullivan County's governmental funds. Sullivan County will reduce fund balance restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. All future restricted amounts shall be based upon action by this body taken after July 1, 2013. The County reduces any future committed amounts first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

SECTION 11. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on tax revenue anticipation notes (TRAN), provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026 - 2027 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable

section of T.C.A., Section 9-21. 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 12. 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 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 13. 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 unless specifically directed by this body otherwise. These designations shall be calculated by the Office of Finance Director as June 30th of each year dependent upon available funding or redirection by this body.

SECTION 14. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict and provision in this resolution be and the same is hereby repealed.

SECTION 15. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 30th day of July, 2026

SULLIVAN COUNTY, TN
SCHEDULE OF PROPERTY TAX PROJECTIONS
2026-2027 FISCAL YEAR

ASSESSMENTS:	
Assessor's 2026 Assessment Summary	$ 7,013,047,427
Add: 2026 Public Utilities Assessment	197,146,302
Gross Assessment	$ 7,210,193,729
TIF's:	
Less: Total TIF's	87,997,140
Estimated 2026 Assessment for County Revenue	$ 7,122,196,589

One (1) Penny @ 95.5% Collection Rate	**$ 680,170**

Fund		2026 Tax Rate		Amount
General Fund	$	0.65377	$	44,467,459
Solid Waste Fund	$	0.03728	$	2,535,673
Highway Fund	$	0.07071	$	4,809,480
School General (City & County)	$	0.59514	$	40,479,624
County Capital Outlay Fund	$	0.05100	$	3,468,866
Debt Service Fund	$	0.20500	$	13,943,480
Total	$	1.61290	$	109,704,583

PROJECTION FOR SCHOOL TAXES BASED UPON 2026 ADA %

School System	ADA %		
Sullivan County	41.0756%	$	16,627,248
City of Kingsport	37.2907%		15,095,135
City of Bristol	20.9666%		8,487,201
Johnson City	0.6671%		270,040
		$	40,479,624

SUMMARY OF PROPOSED OPERATIONS
For the Fiscal Year Ending June 30, 2027

Fund	Estimated Beginning Balances 7/1/2026	Estimated Revenue and Other Sources	Transfers in from Other Funds	Appropriated Expenditures	Transfers out to Other Funds	Estimated Ending Balances 6/30/2027
BUDGETARY CONTROL FUNDS						
General (101)	$ 30,138,056	$ 86,129,819	$ 379,325	$ 92,669,574	$ 245,939	$ 23,731,687
Solid Waste (116)	3,121,549	4,067,583	-	4,063,559	-	3,125,573
Ambulance Service (118)	3,765,587	11,685,500	-	13,211,289	-	2,239,798
Opioid Abatement (121)	1,069,263	755,000	-	10,000	-	1,814,263
Drug Control (122)	226,211	137,000	-	165,000	-	198,211
ARPA Grant (127)	1,168,806	5,041,894	-	5,041,894	-	1,168,806
Highway (131)	7,160,614	13,538,375	-	15,134,870	-	5,564,119
General Purpose School (141)	24,169,595	90,145,498	100,000	100,585,903	379,325	13,449,865
School Cafeteria (143)	2,405,334	5,222,221	-	6,445,533	-	1,182,022
Discovery Academy (145)	348,858	240,000	-	240,000	-	348,858
General Debt Service (151)	11,858,096	15,913,504	3,745,939	18,755,399	-	12,762,140
General Capital Projects (171)	1,372,959	3,700,866	-	95,000	3,500,000	1,478,825
Total Budgetary Funds	$ 86,804,928	$ 236,577,260	$ 4,225,264	$ 256,418,021	$ 4,125,264	$ 67,064,167
OTHER MANAGEMENT FUNDS						
Self Insurance (263)	-	1,340,000	-	1,340,000	-	-
Employee Benefit (Gen) (264)	579,422	699,000	-	699,000	-	579,422
Total Other Funds	$ 579,422	$ 2,039,000	$ -	$ 2,039,000	$ -	$ 579,422
Total All Funds	$ 87,384,350	$ 238,616,260	$ 4,225,264	$ 258,457,021	$ 4,125,264	$ 67,643,589

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Fund (101)
FY 2026-2027

ACCOUNT CODES ACCT	PRG	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
40000		**LOCAL TAXES**			
40110	000	Current Property Taxes	40,309,101	42,820,568	44,467,459
40111	000	Discount on Property Taxes	(96,913)	-	(125,000)
40120	000	Trustee's Coll. Prior Year	989,259	850,000	850,000
40130	000	Clerk and Masters Collections	464,139	400,000	400,000
40140	000	Interest and Penalty	379,086	237,985	255,500
40150	000	Pick up Taxes	1,424,213	1,290,000	1,450,000
40161	000	In Lieu of Taxes - TVA	5,942	5,905	5,905
40162	000	In Lieu of Taxes - Local	598,037	658,799	625,500
40210	000	Local Option Sales Tax	4,353,877	4,389,400	4,389,400
40220	000	Hotel Motel Tax	896,624	710,000	725,000
40250	000	Litigation Tax	273,064	350,000	350,000
40265	000	Other Litigation Tax - Public Defender	121,740	246,000	246,000
40266	000	Litigation Tax - Jail, Workhouse	14,547	13,000	13,000
40268	000	Litigation Tax - Courtroom Security	358,929	365,000	365,000
40270	000	Business Tax	3,673,889	3,150,000	3,650,000
40275	000	Mixed Drink Tax	27,985	13,200	13,200
40320	000	Bank Excise Tax	189,072	228,097	138,000
		Total Local Taxes	53,982,591	55,727,954	57,818,964
41000		**LICENSES AND PERMITS**			
41140	000	Cable Franchise Tax	247,808	369,714	126,300
41510	000	Beer Permits	1,900	1,200	1,750
41520	000	Building Permits	167,135	110,000	395,000
41590	000	Other Permits	200	100	300
		Total Licenses and Permits	417,043	481,014	523,350
42000		**FINES, FORFEITURES, AND PENALTIES**			
42110	000	Fines	15,642	12,000	12,000
42120	000	Officers Cost	466	5,000	5,000
42141	000	Drug Court Fees - Circuit Court	3,795	2,700	2,700
42150	000	Jail Fees	47,700	40,048	40,048
42190	000	Data Entry Fee - Circuit	51,819	50,000	65,000
42280	000	D.U.I. Fines (combined)	21,307	16,250	16,250
42310	000	Court Fines - Criminal Court	59,615	52,000	52,000
42311	000	Fines for Littering	12	100	100
42320	000	Officer's Cost For Gen. Ses.	215,153	162,000	195,000
42330	000	Game and Fish Fines	128	1,000	1,000
42341	000	Drug Court Fees - General Sessions	13,029	10,814	10,814
42392	184	Victims Assist. Assessments-Gen Sess.	69,192	75,548	75,548
42410	000	Fines	368	1,200	1,200
42520	000	Officers Cost - Chancery	5,108	2,500	2,500
42530	000	Data Entry Fee - Chancery	21,241	16,000	16,000
42990	000	Other Fines, Forfeitures, & Penalties	1,890	2,000	2,000
		Total Fines, Forfeitures & Penalties	526,465	449,160	497,160

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Fund (101)
FY 2026-2027

ACCOUNT CODES ACCT	PRG	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
43000		**CHARGE FOR CURRENT SERVICES**			
43120	000	Health - Pat. Chgs. - MCO Payments	75,645	82,000	82,000
43120	108	Health - Pat Charges-EPSDT-MCO Pymts.	8,708	30,000	-
43120	115	Health - Pat. Chgs. - FP - MCO Payments	48,400	100,000	60,000
43120	127	Health - Pat. Chgs. - Baby & Me - MCO Pmts.	-	7,000	-
43140	000	Zoning Studies	4,227	6,800	10,000
43170	000	Work Release Charges	15,128	12,000	7,500
43180	000	Health Dept Collections	528,578	561,000	561,000
43180	115	Health-Collections- FP Payments	45,302	-	-
43190	550	Animal Shelter Contributions	63,411	82,000	82,000
43194	000	Service Charges	387,083	444,000	444,000
43340	000	Recreation Fees	600,516	495,000	550,000
43350	000	Copy Fees	450	600	600
43360	000	Library - Collections	6,065	5,000	5,000
42365	000	Archives & Records Mgt	207,374	221,000	221,000
43366	000	Greenbelt Late Application Fee	600	900	900
43370	000	Telephone Commissions	200,582	225,000	-
43383	000	Additional Fees-Titling & Registrations	161,802	167,000	167,000
43392	000	Data Processing Fee-Register	45,138	43,779	43,779
43394	000	Data Processing - Sheriff	3,183	2,600	2,600
43395	000	Sexual Offender Reg. Fee	15,150	12,500	12,500
43396	275	Data Processing Fee-Co. Clerk	19,299	20,000	20,000
43397	000	Electronic Filing Fee-CCC	2,500	4,500	4,500
43399	000	Vehicle Regist. Reinstatement	23,325	12,000	12,000
43990	000	Other Charges - G I S	5	100	100
		Total Charges for Current Service	2,462,471	2,534,779	2,286,479
44000		**OTHER LOCAL REVENUES**			
44110	000	Interest Earned	3,988,550	2,200,000	2,950,000
44120	000	Lease and Rentals	27,751	45,000	27,750
44130	000	Sale of Materials and Supplies	-	3,644	-
44131	000	Commissary Sales Fee	41,125	51,059	42,000
44140	000	Sale of Maps	-	30	-
44145	000	Sale of Recycled Materials	1,953	1,000	1,000
44146	000	E-Rate Funding	-	9,018	-
44170	000	Miscellaneous	17,793	48,000	48,000
44170	000	Miscellaneous Refunds	-	1,000	-
44180	000	Expenditure Credits	-	8,516	-
44530	000	Sale of Equipment	19,258	16,000	16,000
44540	000	Sale of Property	14,500	10,000	10,000
44560	000	Damages Recovered from Indiv.	3,652	3,650	3,650
44570	034	Contributions - Preservation of Records	240	2,000	250
44990	000	Other Local Revenue	215	1,000	250
		Total Other Local Revenues	4,115,037	2,399,917	3,098,900

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Fund (101)
FY 2026-2027

ACCOUNT CODES ACCT	PRG	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
45500		**FEES IN LIEU OF SALARY**			
45510	000	County Clerk	2,021,953	1,900,000	1,900,000
45520	000	Circuit Court Clerk	1,214,166	1,442,000	1,442,000
45550	000	Clerk and Master's	762,700	600,000	680,750
45580	000	Register	817,419	695,000	825,000
45590	000	Sheriff	60,228	70,000	70,000
45610	000	Trustee	3,548,468	3,551,000	3,601,000
		Total Fees in Lieu of Salary	8,424,934	8,258,000	8,518,750
46000		**STATE OF TENNESSEE**			
46110	000	Juvenile Services Program	-	20,000	20,000
46110	342	Juvenile Court - Reach	31,624	-	-
46110	345	Juvenile Court Grants	4,500	9,000	9,000
46190	346	Recovery Court - Adults	103,399	120,000	120,000
46190	347	Mental Health Recovery Court	-	-	137,780
46210	000	Law Enforcement Training Pgm	253,800	103,200	103,200
46240	000	School Resource Officers	1,072,799	1,125,000	1,125,000
46290	552	Sheriff VCIF Grant	-	-	-
46290	553	Bristol VCIF Grant	77,138	-	-
46290	920	Mental Health Transport Grant	419,521	298,000	398,000
46290	929	Evidence Based Programming Grant	323,959	436,473	440,543
46290	930	TCI Training Equipment Grant	10,482	-	13,740
46290	933	Sheriff Hire/Train/Recruit Grant	46,000	40,000	60,000
46310	103	Health - TBCCEDP Grant	43,197	54,500	54,500
46310	109	Health - Dental Prevention Grant	349,538	369,000	369,000
46430	000	Litter Grant Program	67,502	62,057	62,057
46490	000	Other Public Works Grants-TVA	338,406	501,988	501,988
46820	000	State Income Tax	336	-	-
46830	000	State Beer Tax	86,258	18,498	18,498
46835	375	Vehicle Certificate/Title Fees	22,731	21,000	21,000
46840	000	Alcohol Beverage Tax	216,291	301,000	301,000
46850	000	Mixed Drink Tax	-	15,000	15,000
46852	000	State Revenue Sharing - Telecomm	287,126	270,000	270,000
46855	855	State Shared Sports Gaming	172,674	140,000	195,685
46870	000	Emergency Hospital - Prisoners	-	1,000	1,000
46890	000	Witness & Transp. Exp. Refund	8,142	8,000	8,000
46915	000	Contracted Prisoner Boarding - CCIP	2,341,141	2,387,350	2,387,350
46960	000	Registrar's Salary Supplement	7,582	15,164	15,164
46980	000	Other State Grants	8,615	-	-
46980	032	Other State Grants - Multimodal Grant	375,161	912,745	-
46980	058	Other State Grants - Entrepreneurship Grant	-	-	-
46980	143	Other State Grants - TOP Library Grant	8,368	15,354	15,354
46980	144	Other State Grants - TN Lib. Archives Grant	1,671	-	-
46980	555	Other State Grants - Spay & Neuter Grant	1,200	-	-
46980	811	Other State Grants - Historic Buildings	25,260	-	-
46980	919	Other State Grants - HIDTA Grant	1,603	9,000	9,000
46980	935	Other State Grants - AOC Court Grant	32,225	-	-
46980	107	Health - TB Services Grant	16,762	23,000	30,000
46980	114	Health - Adolescent Pregnancy Initiative	57,901	159,100	159,100

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Fund (101)
FY 2026-2027

ACCOUNT CODES ACCT	PRG	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
46980	115	Health - FP	256,005	253,468	253,468
46980	118	Health - Medical Reserve Corp	-	15,324	14,732
46980	124	Other State Grants	-	124,210	124,210
46980	126	Health - Tobacco Master Settlement	75,000	75,000	75,000
46980	128	Health - CHANT	157,096	477,100	477,100
46980	132	Health - Evidence Based Home Visiting	516,539	1,498,600	1,498,600
46980	136	Health - STD State	53,424	70,200	77,220
46980	137	Health - State Immunization Pgm	50,302	53,700	53,700
46980	021	Other State Revenues-FTDD Site Dev.	30,024	-	-
46980	036	Other State Revenues-VOCA	10,802	-	-
46990	000	Other State Revenues - Health Dept	550,206	-	12,913
46990	000	Other State Revenues	107,278	-	-
		Total State of Tennessee	8,619,588	10,003,031	9,447,902
47000		**FEDERAL GOVERNMENT**			
47180	616	CDBG Food Insecurity Grant	205,187	-	-
47220	000	Civil Defense Reimbursement	122,636	62,890	62,890
47235	150	Homeland Security Grants	73,269	-	-
47590	000	Other Fed. Thru State	32,300	-	-
47590	000	Health Grants	18,116	-	-
47590	103	Health - TBCCEDP Grant	76,795	98,200	145,000
47590	111	Health - Violence & Assault Prevention	37,089	77,400	77,400
47590	113	Health - Immunization Program	118,420	118,420	100,929
47590	115	Health - Fed. Thru State-Family Planning	41,675	250,070	250,070
47590	116	Health Promotion	68,203	81,440	81,140
47590	117	Health - W.I.C. Program	913,071	976,500	976,954
47590	120	Health - Tobacco Education	50,472	45,000	45,000
47590	128	Health - Chant	208,244	119,300	119,300
47590	129	Dept of Human Services	44,360	51,600	59,500
47590	134	Health - COVID 19 ELC	556,271	1,400,000	-
47590	135	Health - HIV Prevention	65,000	65,000	65,000
47590	138	Health - WIC Peer Counseling	82,426	85,000	85,000
47590	160	Health - HPP	80,100	80,100	80,100
47590	206	Health - Homeland Security	502,600	412,600	412,600
47590	207	Health - Covid Vaccination Grant	-	1,528,600	20,371
47590	209	Health - Covid STD	77,574	100,007	70,000
47660	124	FLAP Grant - Observation Knob Park	-	475,000	475,000
47680	000	Forest Service	92,840	37,000	37,000
47700	000	Asset Forfeiture Funds	5,843	-	-
47715	000	Tax Credit Bond Rebate QSCB	232,926	231,060	231,060
47990	000	Other Direct Federal	-	-	-
47990	913	Other Direct Federal - JAG Grant	20,721	21,000	21,000
47990	914	Other Fed. Thru State - Hwy. Safety Grt.	11,376	30,000	30,000
		Total Federal Government	3,737,514	6,346,187	3,445,314

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Fund (101)
FY 2026-2027

ACCOUNT CODES ACCT	PRG	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
48000		**OTHER GOVERNMENTS AND CITIZEN GROUPS**			
48130	344	Contributions	18,000	37,000	37,000
48140	000	Contracted from Other Gov	160,673	120,000	120,000
48140	460	Contracted from Other Gov - E-911	302,293	300,000	300,000
48140	550	Contracted from Other Gov - Animail Shelter	16,782	20,000	20,000
48140	918	800 MHZ Other Agency	10,420	-	-
48610	000	Donations	176	10,000	1,000
48610	123	Donations - Observation Knob Park	15,875	-	15,000
48990	000	Other	-	-	-
		Total Other Governments & Citizens	524,219	487,000	493,000
49000		**OTHER SOURCES**			
49800	000	Transfer from Opioid Fund	357,184	-	-
49800	000	Transfer from Other Funds	379,325	379,325	379,325
		Total Other Sources	736,509	379,325	379,325
		Total Revenue	83,546,371	87,066,367	86,509,144
		Assigned Reserves from Opioid Fund			217,058
		Add: Fund Balance Appropriated		7,265,577	6,189,311
		Total Revenue and Other Sources	83,546,371	94,331,944	92,915,513

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
51100		COUNTY COMMISSION			
100	000	Personal Services	305,903	321,010	327,560
200	000	Benefits	42,047	49,502	63,699
300	000	Contracted Services	228,152	247,000	247,000
400	000	Supplies and Materials	792	6,000	6,000
		Total	576,894	623,512	644,259
51300		COUNTY MAYOR			
100	000	Personal Services	201,940	215,926	220,935
200	000	Benefits	49,317	55,538	61,736
300	000	Contracted Services	15,117	18,000	18,000
400	000	Supplies and Materials	2,474	6,000	6,000
		Total	268,848	295,464	306,671
51400		COUNTY ATTORNEY			
100	000	Personal Services	202,580	221,937	227,040
200	000	Benefits	56,063	59,727	71,708
300	000	Contracted Services	14,594	13,300	14,500
400	000	Supplies and Materials	3,735	6,787	6,787
700	000	Capital Outlay	9,884	-	-
		Total	286,856	301,751	320,035
51500		ELECTION COMMISSION			
100	000	Personal Services	616,706	572,107	695,622
200	000	Benefits	135,611	138,505	149,511
300	000	Contracted Services	115,958	171,375	171,375
400	000	Supplies and Materials	20,841	17,000	17,000
500	000	Other Charges - City Elections	-	-	-
700	000	Capital Outlay	-	5,000	5,000
		Total	889,116	903,987	1,038,508
51600		REGISTER OF DEEDS			
100	000	Personal Services	391,295	419,395	427,433
200	000	Benefits	111,202	119,739	130,671
300	000	Contracted Services	53,379	100,000	115,000
400	000	Supplies and Materials	4,946	10,000	10,000
700	000	Capital Outlay	-	10,000	10,000
		Total	560,822	659,134	693,104

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
51720		PLANNING AND CODES			
100	000	Personal Services	400,398	506,202	514,087
200	000	Benefits	142,854	181,927	203,577
300	000	Contracted Services	60,891	47,000	47,000
400	000	Supplies and Materials	14,478	18,000	22,000
700	000	Capital Outlay	34,045	-	43,000
		Total	652,666	753,129	829,664
51720		STORMWATER PROGRAM			
300	731	Contracted Services	3,960	4,210	4,210
		Total	3,960	4,210	4,210
51800		COUNTY BUILDINGS			
100	000	Personal Services	657,503	818,092	833,142
200	000	Benefits	282,317	355,751	368,251
300	000	Contracted Services	74,643	44,007	44,007
400	000	Supplies and Materials	759,439	783,200	783,200
700	000	Capital Outlay	107,639	530,525	530,525
		Total	1,881,541	2,531,575	2,559,125
51800		COURTHOUSE RENOVATION			
300	805	Contracted Services	52,943	68,650	68,650
700	805	Capital Outlay	51,671	107,285	107,285
		Total	104,614	175,935	175,935
51800		DUI LITTER PICKUP			
300	806	Contracted Services	-	1,000	1,000
400	806	Supplies and Materials	1,116	9,500	9,500
700	806	Capital Outlay	-	3,000	3,000
		Total	1,116	13,500	13,500
51800		DAYWORKER- PROGRAM			
100	807	Personal Services (P/T guards)	97,301	114,106	117,306
200	807	Benefits	22,413	32,945	36,945
300	807	Contracted Services	-	1,690	1,690
400	807	Supplies and Materials	15,471	16,030	16,030
		Total	135,185	164,771	171,971
51800		HISTORIC BUILDING MAINTENANCE			
300	811	Contracted Services	13,544	5,000	5,000
400	811	Supplies and Materials	43	5,000	5,000
700	811	Capital Outlay	4,652	10,000	10,000
		Total	18,239	20,000	20,000

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
51800		ADA IMPROVEMENTS			
300	812	Contracted Services	-	210,000	210,000
700	812	Capital Outlay	1,780	100,403	100,403
		Total	1,780	310,403	310,403
51810		OTHER FACILITIES			
300	000	Contracted Services-Kingsport	207,481	207,481	207,481
		Total	207,481	207,481	207,481
51910		PRESERVATION OF RECORDS-CO ARCHIVIST			
100	000	Personal Services	140,049	179,868	182,043
200	000	Benefits	57,145	75,132	76,132
300	000	Contracted Services	51,327	127,895	127,895
400	000	Supplies and Materials	19,363	27,957	27,957
		Total	267,884	410,852	414,027
51910		PRESERVATION OF RECORDS			
300	000	Contracted Services	-	20,619	10,619
400	000	Supplies and Materials	-	36,200	46,200
500	034	Other	-	8,413	8,413
700	034	Capital Outlay	-	5,375	5,375
		Total	-	70,607	70,607
51910		SULLIVAN COUNTY HISTORICAL PRESERVATION			
300	035	Contracted Services-Military Park	-	5,000	5,000
300	035	Contracted Services-Historical Preserv. Assoc.	1,200	2,100	2,100
		Total	1,200	7,100	7,100
51920		RISK MANAGEMENT			
100	000	Personal Services	48,041	54,243	55,318
200	000	Benefits	22,868	24,415	28,625
300	000	Contracted Services	467	18,000	18,000
400	000	Supplies and Materials	1,043	3,500	3,500
500	901	Other Charges	1,644,465	2,300,000	2,700,000
		Total	1,716,884	2,400,158	2,805,443
52100		OFFICE OF FINANCE DIRECTOR			
100	000	Personal Services	957,612	1,165,166	1,158,529
200	000	Benefits	258,781	352,927	352,927
300	000	Contracted Services	90,477	65,500	95,500
400	000	Supplies and Materials	13,508	20,700	20,700
500	000	Other Charges	-	20,000	-
700	000	Capital Outlay	-	5,326	5,326
		Total	1,320,378	1,629,619	1,632,982

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
52100		SPECIAL PROJECTS COORDINATOR			
100	201	Personal Services	70,256	74,767	76,262
200	201	Benefits	17,239	16,995	20,702
300	201	Contracted Services	129	2,418	2,418
400	201	Supplies and Materials	-	1,700	1,700
		Total	87,624	95,880	101,082
52200		PURCHASING			
100	000	Personal Services	542,045	593,340	605,293
200	000	Benefits	135,841	174,403	184,325
300	000	Contracted Services	41,731	64,000	64,000
400	000	Supplies and Materials	36,839	32,400	32,400
700	000	Capital Outlay	39,672	-	-
		Total	796,128	864,143	886,018
52300		PROPERTY ASSESSOR			
100	000	Personal Services	1,284,418	1,377,759	1,401,122
200	000	Benefits	467,488	491,478	540,770
300	000	Contracted Services	259,526	232,669	374,118
400	000	Supplies and Materials	11,602	27,400	27,400
500	000	Other Charges	26,476	28,659	28,659
700	000	Capital Outlay	590	42,000	42,000
		Total	2,050,100	2,199,965	2,414,069
52400		TRUSTEE			
100	000	Personal Services	439,806	513,132	522,495
200	000	Benefits	120,200	153,616	158,018
300	000	Contracted Services	87,552	126,048	130,048
400	000	Supplies and Materials	17,567	26,362	26,362
		Total	665,125	819,158	836,923
52500		COUNTY CLERK			
100	000	Personal Services	1,132,588	1,287,846	1,306,714
200	000	Benefits	387,652	444,353	474,920
300	000	Contracted Services	189,212	237,000	237,000
400	000	Supplies and Materials	7,887	12,000	12,000
		Total	1,717,339	1,981,199	2,030,634
52500		COUNTY CLERK - BUSINESS TAX FEE - TCA 8-21-701			
400	275	Supplies and Materials	6,603	69,089	69,089
		Total	6,603	69,089	69,089
52500		COUNTY CLERK - TITLE PRINTING - TCA 55-3-114 & 55-6-104			
400	375	Supplies and Materials	20,961	24,000	24,000
		Total	20,961	24,000	24,000

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
52600		DATA PROCESSING			
300	000	Contracted Services	163,007	245,861	245,861
400	000	Supplies and Materials	19,385	20,500	20,500
		Total	182,392	266,361	266,361
52900		OTHER FINANCE			
500	000	Trustee's Commission	1,014,136	1,195,000	1,195,000
500	402	Tax Refunds	-	50,000	50,000
		Total	1,014,136	1,245,000	1,245,000
53110		STATE JUDGES			
300	000	Contracted Services	4,504	10,350	10,350
400	000	Supplies and Materials	2,843	3,000	3,000
		Total	7,347	13,350	13,350
53120		CIRCUIT COURT CLERK			
100	000	Personal Services	1,578,658	1,720,072	1,753,885
200	000	Benefits	531,748	553,747	614,539
300	000	Contracted Services	111,280	176,214	199,456
400	000	Supplies and Materials	46,340	44,600	46,340
700	000	Capital Outlay	28,672	-	-
		Total	2,296,698	2,494,633	2,614,220
53120		CIRCUIT COURT CLERK - Data Processing Fees - 2013-03-26			
300	186	Contracted Services	42,909	28,254	28,254
400	186	Supplies and Materials	2,636	4,000	4,000
600	186	Debt Service	8,661	31,727	31,727
700	186	Capital Outlay	23,938	-	-
		Total	78,144	63,981	63,981
53300		GENERAL SESSIONS (Nelson - Div. 1)			
100	000	Personal Services	249,478	261,750	268,428
200	000	Benefits	52,315	62,296	64,921
300	000	Contracted Services	10,125	8,500	10,625
400	000	Supplies and Materials	4,566	8,250	8,663
		Total	316,484	340,796	352,637
53310		GENERAL SESSIONS (Vance - Div. 4)			
100	000	Personal Services	249,479	261,750	268,428
200	000	Benefits	52,951	58,294	65,904
300	000	Contracted Services	9,214	8,500	9,775
400	000	Supplies and Materials	4,101	6,040	6,342
		Total	315,745	334,584	350,449

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
53300		GENERAL SESSIONS (Toohey - Div. 2)			
100	000	Personal Services	252,372	261,750	268,428
200	000	Benefits	73,724	77,818	82,053
300	000	Contracted Services	8,169	8,485	8,485
400	000	Supplies and Materials	1,546	2,000	2,000
		Total	335,811	350,053	360,966
53310		GENERAL SESSIONS (Conkin - Div. 3)			
100	000	Personal Services	293,728	316,000	323,753
200	000	Benefits	86,154	94,809	108,654
300	000	Contracted Services	11,299	8,485	8,485
400	000	Supplies and Materials	3,401	4,500	4,500
		Total	394,582	423,794	445,392
53320		MENTAL HEALTH RECOVERY COURT GRANT			
100	347	Personnel Services	-	-	60,072
200	347	Employee Benefits	-	-	21,025
300	347	Contracted Services	-	-	49,183
400	347	Supplies & Materials	-	-	7,500
		Total	-	-	137,780
53330		DRUG COURT			
300	000	Contracted Services	24,139	27,000	27,000
400	000	Supplies & Materials	1,977	-	-
		Total	26,116	27,000	27,000
53330		DRUG RECOVERY COURT GRANT			
100	346	Personnel Services	60,072	60,072	60,072
200	346	Employee Benefits	12,337	13,817	13,817
300	346	Contracted Services	33,192	36,000	38,811
400	346	Supplies & Materials	2,749	10,111	7,300
		Total	108,350	120,000	120,000
53400		CHANCERY COURT			
100	000	Personal Services	579,017	666,361	678,474
200	000	Benefits	168,819	203,385	220,202
300	000	Contracted Services	58,730	85,000	87,500
400	000	Supplies and Materials	16,880	17,000	18,000
700	000	Capital Outlay	-	2,000	8,500
		Total	823,446	973,746	1,012,676
53400		CHANCERY COURT - Data Processing Fees - 2013-03-27			
300	187	Contracted Services	5,315	9,000	9,000
400	187	Supplies and Materials	-	3,000	3,000
		Total	5,315	12,000	12,000

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
53500		JUVENILE COURT - LEGAL FEES			
300	503	Contracted Services	-	15,000	15,000
		Total	-	15,000	15,000
53500		JUVENILE COURT - BRISTOL			
100	000	Personal Services	237,517	255,586	260,701
200	000	Benefits	74,667	85,483	90,078
300	000	Contracted Services	4,929	6,800	6,800
400	000	Supplies and Materials	2,081	3,200	3,200
700	000	Capital Outlay	-	7,665	7,665
		Total	319,194	358,734	368,444
53500		JUVENILE COURT SUPPLEMENT GRANT - BRISTOL			
300	345	Contracted Services	1,000	1,000	-
400	345	Supplies and Materials	2,000	2,000	3,000
		Total	3,000	3,000	3,000
53500		JUVENILE COURT - KINGSPORT			
100	000	Personal Services	349,012	372,280	379,725
200	000	Benefits	114,363	140,743	146,968
300	000	Contracted Services	6,362	4,215	4,215
400	000	Supplies and Materials	160	-	-
700	000	Capital Outlay	23,927	-	-
		Total	493,824	517,238	530,908
53500		JUVENILE COURT - KPT- REACH			
100	342	Personal Services	18,047	-	-
200	342	Benefits	10,678	-	-
300	342	Contracted Services	687	-	-
400	342	Supplies and Materials	319	-	-
		Total	29,731	-	-
53500		JUVENILE COURT - REFEREE GRANT CITY			
300	344	Contracted Services	18,000	20,000	20,000
		Total	18,000	20,000	20,000
53500		JUVENILE COURT SUPPLEMENT GRANT - KPT			
300	345	Contracted Services	1,000	1,000	1,000
400	345	Supplies and Materials	1,915	2,000	2,000
		Total	2,915	3,000	3,000
53510		JUVENILE COURT GRANT - BRISTOL JUVENILE COURT (KENNEDY)			
300	345	Juvenile Court Grant-City Share	-	3,000	3,000
		Total	-	3,000	3,000

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
53600		DISTRICT ATTORNEY GENERAL			
100	000	Personal Services	377,475	421,090	417,867
200	000	Benefits	110,169	125,765	124,791
300	000	Contracted Services	8,693	50,500	53,000
		Total	496,337	597,355	595,658
53610		PUBLIC DEFENDER			
100	000	Personal Services	169,365	214,662	225,432
200	000	Benefits	36,988	95,493	95,493
300	000	Contracted Services	1,257	2,500	2,500
400	000	Supplies and Materials	-	10,000	10,000
		Total	207,610	322,655	333,425
53700		MAGISTRATES			
100	000	Personal Services	87,030	91,380	93,230
200	000	Benefits	6,594	10,825	10,825
300	000	Contracted Services	400	1,910	1,910
400	000	Supplies and Materials	301	500	500
		Total	94,325	104,615	106,465
53900		OTHER ADMIN OF JUSTICE - JURIES			
100	000	Personal Services-Juries	80,159	98,000	98,000
300	000	Interpreter - Circuit Court	2,311	8,000	8,000
		Total	82,470	106,000	106,000
53920		COURTROOM SECURITY			
100	000	Personal Services	356,842	434,459	434,459
200	000	Benefits	101,260	141,708	141,708
300	000	Contracted Services	15	5,359	5,359
400	000	Supplies and Materials	10,625	10,400	108,200
700	000	Capital Outlay	-	-	-
		Total	468,742	591,926	689,726
53920		COURTROOM SECURITY - AOC GRANT			
400	935	Supplies and Materials	6,825	-	-
700	935	Capital Outlay	25,400	-	-
		Total	32,225	-	-
53930		VICTIM ASSISTANCE PROGRAMS			
300	184	Contracted Services	74,792	77,539	77,539
		Total	74,792	77,539	77,539

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
54110		SHERIFF'S DEPARTMENT			
100	000	Personal Services	8,996,332	9,557,908	9,741,778
200	000	Benefits	3,083,856	3,349,425	3,952,576
300	000	Contracted Services	579,433	823,890	823,890
400	000	Supplies and Materials	1,066,490	992,033	992,033
600	000	Debt Service - Patrol Car Lease	515,508	575,289	575,289
700	000	Capital Outlay	2,791	50,000	50,000
		Total	14,244,410	15,348,545	16,135,566
54110		SHERIFF'S DEPARTMENT - SRO PROGRAM			
100	545	Personal Services	852,809	787,500	787,500
200	545	Benefits	311,444	327,500	337,500
300	545	Contracted Services	3,071	10,000	-
400	545	Supplies and Materials	-	-	-
		Total	1,167,324	1,125,000	1,125,000
54110		SHERIFF - VCIF GRANT BRISTOL			
400	553	Supplies and Materials	77,138	-	-
		Total	77,138	-	-
54110		SHERIFF - JAG GRANT			
400	913	Supplies and Materials	18,798	21,000	21,000
		Total	18,798	21,000	21,000
54110		SHERIFF - HIGHWAY SAFETY GRANT - 2004-11-120			
100	914	Personal Services	18,678	30,000	30,000
		Total	18,678	30,000	30,000
54110		SHERIFF - HIDTA GRANT			
100	919	Personal Services	-	9,000	9,000
		Total	-	9,000	9,000
54110		SHERIFF - MENTAL HEALTH TRANSPORT			
300	920	Contracted Services	312,271	298,000	398,000
		Total	312,271	298,000	398,000
54110		SHERIFF - HIRE/TRAIN/RECRUIT GRANT			
100	933	Personal Services	46,000	40,000	60,000
		Total	46,000	40,000	60,000
54110		SHERIFF - TLETA GRANT			
300	936	Contracted Services	12,000	-	-
400	936	Supplies and Materials	10,632	-	-
		Total	22,632	-	-

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
54160		SEX OFFENDER REGISTRY			
300	000	Contracted Services	6,546	7,500	7,500
400	000	Supplies and Materials	1,910	3,000	3,000
		Total	8,456	10,500	10,500
54210		JAIL			
100	000	Personal Services	8,686,417	12,142,822	12,735,307
200	000	Benefits	2,644,227	3,929,249	4,318,484
300	000	Contracted Services	1,179,478	1,304,353	1,304,353
400	000	Supplies and Materials	2,917,345	3,206,471	3,206,471
600	000	Debt Service	87,032	253,470	253,470
700	000	Capital Outlay	99,422	50,000	50,000
		Total	15,613,921	20,886,365	21,868,085
54210		JAIL - ANKLE BRACELET PROGRAM - 2013-12-94			
300	917	Contracted Services	63,153	95,000	95,000
400	917	Supplies and Materials	-	3,200	3,200
		Total	63,153	98,200	98,200
54210		JAIL - EVIDENCE BASE PROG. GRANT			
100	929	Personal Services	119,358	176,052	182,430
200	929	Benefits	55,332	72,181	78,184
300	929	Contracted Services	142,043	172,053	172,053
400	929	Supplies and Materials	7,226	16,186	7,876
		Total	323,959	436,472	440,543
54210		JAIL - TCI TRAINING EQUIP GRANT			
400	930	Supplies and Materials	11,343	-	13,740
		Total	11,343	-	13,740
54210		JAIL - OPIOID ABATEMENT PROGRAMS			
100	038	Personal Services	-	124,776	47,806
200	038	Benefits	-	47,815	24,333
300	038	Contracted Services	-	57,600	7,200
400	038	Supplies and Materials	-	9,756	7,712
700	038	Capital Outlay	-	1,856	1,865
		Total	-	241,803	88,916
54210		JAIL - OPIOID ABATEMENT PROGRAMS			
100	039	Personal Services	-	-	61,000
200	039	Benefits	-	-	24,508
300	039	Contracted Services	-	-	42,276
400	039	Supplies and Materials	-	-	358
		Total	-	-	128,142

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
54220		WORKHOUSE			
100	000	Personal Services	103,977	106,086	108,291
200	000	Benefits	44,953	47,013	52,578
300	000	Contracted Services	2,030	2,600	2,600
400	000	Supplies and Materials	3,384	2,276	2,276
		Total	154,344	157,975	165,745
54240		JUV. SER. PROG - Sullivan House - Frontier Health			
300	241	Contracted Services	307,180	307,180	307,180
		Total	307,180	307,180	307,180
54240		JUV. SER. PROG - Detention Ctr.			
300	242	Contracted Services	476,843	582,000	582,000
		Total	476,843	582,000	582,000
54310		VOLUNTEER FIRE DEPTS			
300	000	Avoca VFD	138,664	138,664	138,664
300	000	Bloomingdale VFD	138,664	138,664	138,664
300	000	Bluff City VFD	138,664	138,664	138,664
300	000	East Sullivan VFD	138,664	138,664	138,664
300	000	Hickory Tree VFD	138,664	138,664	138,664
300	000	Piney Flats VFD	138,664	138,664	138,664
300	000	Sullivan Co. VFD	138,664	138,664	138,664
300	000	Sullivan West VFD	138,664	138,664	138,664
300	000	Warriors Path Vol. Fire Dept.	138,664	138,664	138,664
300	000	421 Area Emergency Service	138,664	138,664	138,664
300	000	City of Bristol FD	138,664	138,664	138,664
300	000	City of Kingsport FD	138,664	138,664	138,664
300	000	Sullivan Co. Firefighters Assoc.	31,000	6,000	6,000
300	000	County Fire Truck Rotation	609,000	609,000	609,000
			2,303,968	2,278,968	2,278,968
54410		EMERGENCY MANAGEMENT AGENCY - E. M. A.			
100	000	Personal Services	138,598	168,415	244,851
200	000	Benefits	41,182	48,182	70,748
300	000	Contracted Services	15,684	33,340	35,340
400	000	Supplies and Materials	10,395	17,700	19,200
700	000	Capital Outlay	5,665	6,000	68,878
			211,524	273,637	439,017

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
54410		E. M. A. - RESCUE SQUAD			
100	302	Personal Services	525,794	558,439	568,114
200	302	Benefits	167,222	181,440	189,700
300	302	Contracted Services	2,670	4,450	57,586
400	302	Supplies and Materials	3,445	6,000	6,000
		Total	699,131	750,329	821,400
54410		EMA - L.E.P.C.			
400	000	Supplies and Materials	1,816	2,000	2,000
		Total	1,816	2,000	2,000
54420		RESCUE SQUAD/LIFESAVING CREW			
300	000	Blountville Emergency Responders	70,589	70,589	70,589
300	000	Bluff City Rescue Squad	70,589	70,589	70,589
300	000	Holston Valley Rescue Squad	70,589	70,589	70,589
300	000	Kingsport Rescue Squad	270,000	270,000	270,000
300	000	Bloomingdale First Responders	184,800	199,800	199,800
300	000	Warriors Path First Responders	184,800	199,800	199,800
300	000	Sullivan West First Responders	184,800	199,800	199,800
300	000	Sullivan Co. VFD	15,000	15,000	-
300	000	City of Bristol	184,800	184,800	184,800
300	000	City of Kingsport	184,800	184,800	184,800
300	000	Rescue Squad Truck Rotation	189,589	189,589	189,589
300	000	Health Insurance Reimbursement	15,119	36,930	50,000
		Total	1,625,475	1,692,286	1,690,356
54430		TEMA/HOMELAND SECURITY GRANT			
300	150	Contracted Services	18,000	-	-
400	150	Supplies and Materials	68,493	-	-
		Total	86,493	-	-
54610		COUNTY CORONER			
100	000	Personal Services	129,193	163,380	163,380
300	000	Contracted Services	1,237	1,500	1,500
400	000	Supplies and Materials	8,646	20,000	20,000
		Total	139,076	184,880	184,880
54610		MEDICAL EXAMINER			
300	611	Contracted Services	125,550	160,000	157,750
500	611	Other Charges	4,200	4,000	6,250
		Total	129,750	164,000	164,000
54610		MED EX - E.T.S.U. FORENSIC CTR			
300	612	Contracted Services	409,998	406,575	448,395
		Total	409,998	406,575	448,395

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
54900		800 MHz RADIO SYSTEM			
300	918	Contracted Services	30,185	73,748	73,748
400	918	Supplies and Materials	44,012	31,300	31,300
700	918	Capital Outlay	-	-	-
		Total	74,197	105,048	105,048
55110		LOCAL HEALTH DEPARTMENT			
100	000	Personal Services	1,932,353	2,158,610	2,201,535
200	000	Benefits	585,665	641,287	723,837
300	000	Contracted Services	474,131	571,160	644,416
400	000	Supplies and Materials	323,814	436,420	491,420
700	000	Capital Outlay	90,599	162,000	244,000
		Total	3,406,562	3,969,477	4,305,208
55110		TBCCEDP PROGRAM			
100	103	Personal Services	90,378	114,900	94,200
200	103	Benefits	13,773	17,400	19,500
300	103	Contracted Services	15,300	15,000	58,000
400	103		541	5,400	27,800
		Total	119,992	152,700	199,500
55110		TB SERVICES GRANT			
300	107	Contracted Services	16,762	22,000	29,000
400	107	Supplies and Materials	-	1,000	1,000
		Total	16,762	23,000	30,000
55110		DENTAL PREVENTION GRANT			
100	109	Personal Services	249,520	275,300	293,000
200	109	Benefits	43,730	55,700	59,100
300	109	Contracted Services	2,701	3,000	3,000
400	109	Supplies and Materials	53,587	35,000	13,900
		Total	349,538	369,000	369,000
55110		VIOLENCE & ASSAULT PREVENTION			
100	111	Personal Services	12,130	21,200	23,000
200	111	Benefits	5,670	11,200	7,600
300	111	Contracted Services	6,175	13,700	13,700
400	111	Supplies and Materials	13,114	31,300	33,100
		Total	37,089	77,400	77,400

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
55110		PPHF IMMUNIZATIONS			
100	113	Personal Services	82,455	79,600	68,900
200	113	Benefits	35,376	36,700	24,700
300	113	Contracted Services	589	1,500	4,500
400	113	Supplies and Materials	-	620	2,829
		Total	118,420	118,420	100,929
55110		ADOLESCENT PREGNANCY PROGRAM			
100	114	Personal Services	33,748	43,700	46,400
200	114	Benefits	9,012	14,900	10,400
300	114	Contracted Services	423	37,600	18,000
400	114	Supplies and Materials	14,718	62,900	84,300
		Total	57,901	159,100	159,100
55110		FAMILY PLANNING			
100	115	Personal Services	389,533	405,000	405,000
200	115	Benefits	96,283	113,400	113,400
300	115	Contracted Services	5,589	17,000	17,000
400	115	Supplies and Materials	5,388	28,138	28,138
		Total	496,793	563,538	563,538
55110		HEALTH PROMOTION GRANT			
100	116	Personal Services	50,442	52,500	56,400
200	116	Benefits	7,800	8,100	8,700
300	116	Contracted Services	1,049	10,650	8,250
400	116	Supplies and Materials	8,402	10,190	7,790
		Total	67,693	81,440	81,140
55110		WIC GRANT			
100	117	Personal Services	654,100	686,300	695,400
200	117	Benefits	240,995	260,800	273,040
300	117	Contracted Services	1,996	4,450	3,330
400	117	Supplies and Materials	13,448	24,950	5,184
		Total	910,539	976,500	976,954
55110		MEDICAL RESERVE CORP GRANT			
300	118	Contracted Services	-	5,000	4,408
400	118	Supplies and Materials	-	10,324	10,324
		Total	-	15,324	14,732

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
55110		TOBACCO EDUCATION GRANT			
100	120	Personal Services	31,418	33,000	33,400
200	120	Benefits	9,800	10,100	5,000
300	120	Contracted Services	5,032	1,000	2,200
400	120	Supplies and Materials	2,050	900	4,400
		Total	48,300	45,000	45,000
55110		LIFEPATH - 2012-09-85			
300	121	Contracted Services	-	-	-
400	121	Supplies and Materials	-	867	867
		Total	-	867	867
55110		TOBACCO SETTLEMENT			
300	124	Contracted Services	-	62,100	62,100
400	124	Supplies and Materials	-	62,110	62,110
		Total	-	124,210	124,210
55110		TOBACCO SETTLEMENT (2)			
100	126	Personal Services	10,737	37,600	39,000
200	126	Benefits	3,275	5,500	5,600
300	126	Contracted Services	48,498	16,500	17,000
400	126	Supplies and Materials	12,490	15,400	13,400
		Total	75,000	75,000	75,000
55110		CHANT GRANT			
100	128	Personal Services	275,849	328,300	326,700
200	128	Benefits	82,190	131,300	132,500
300	128	Contracted Services	6,558	94,900	94,900
400	128	Supplies and Materials	743	41,900	42,300
		Total	365,340	596,400	596,400
55110		DOHS GRANT			
100	129	Personal Services	37,622	43,400	47,500
200	129	Benefits	6,247	8,200	12,000
		Total	43,869	51,600	59,500
55110		EVID. BASED HOME VISITING GRANT			
100	132	Personal Services	334,306	403,500	536,400
200	132	Benefits	102,302	181,600	198,500
300	132	Contracted Services	30,960	540,500	231,600
400	132	Supplies and Materials	48,979	373,000	532,100
		Total	516,547	1,498,600	1,498,600

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
55110		COVID 19 - ELC			
300	134	Contracted Services	130,145	71,446	-
400	134	Supplies and Materials	118,077	167,112	-
700	134	Capital Outlay	308,633	1,161,442	-
		Total	556,855	1,400,000	-
55110		HIV PREVENTION			
100	135	Personal Services	48,553	46,100	44,900
200	135	Benefits	15,197	16,150	18,000
300	135	Contracted Services	1,227	500	500
400	135	Supplies and Materials	-	2,250	1,600
		Total	64,977	65,000	65,000
55110		STD STATE			
100	136	Personal Services	36,100	49,300	49,300
200	136	Benefits	12,176	18,100	20,300
300	136	Contracted Services	1,671	1,800	3,000
400	136	Supplies and Materials	3,490	1,000	4,620
		Total	53,437	70,200	77,220
55110		STATE IMMUNIZATIONS			
100	137	Personal Services	35,700	29,500	32,800
200	137	Benefits	14,934	13,600	12,000
300	137	Contracted Services	867	3,600	2,600
400	137	Supplies and Materials	1,735	7,000	6,300
		Total	53,236	53,700	53,700
55110		PEER COUNSELING / WIC			
100	138	Personal Services	62,019	61,400	63,700
200	138	Benefits	21,824	22,600	20,340
300	138	Contracted Services	960	1,000	960
		Total	84,803	85,000	85,000
55110		HEALTHCARE PREPAREDNESS (HPP)			
100	160	Personal Services	62,300	67,900	65,400
200	160	Benefits	17,800	12,200	14,700
		Total	80,100	80,100	80,100
55110		PUBLIC HEALTH EMERGENCY PREPAREDNESS			
100	206	Personal Services	308,116	297,500	209,000
200	206	Benefits	75,881	80,500	81,700
300	206	Contracted Services	24,140	28,980	62,050
400	206	Supplies and Materials	46,741	5,620	59,850
700	206	Capital Outlay	47,722	-	-
		Total	502,600	412,600	412,600

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
55110		PAN FLU			
100	207	Personal Services	-	797,000	15,800
200	207	Benefits	-	478,600	4,571
300	207	Contracted Services	-	35,000	-
400	207	Supplies and Materials	-	160,000	-
700	207	Capital Outlay	-	58,000	-
		Total	-	1,528,600	20,371
55110		SSUN			
100	209	Personal Services	49,044	59,200	46,700
200	209	Benefits	19,282	15,900	19,600
300	209	Contracted Services	1,308	22,000	1,000
400	209	Supplies and Materials	7,940	2,907	2,700
		Total	77,574	100,007	70,000
55110		STI PCHD			
400		Supplies and Materials	-	-	12,913
		Total	-	-	12,913
55120		RABIES AND ANIMAL CONTROL			
100	000	Personal Services	370,180	456,075	464,600
200	000	Benefits	115,527	124,992	136,347
300	000	Contracted Services	69,593	78,950	78,950
400	000	Supplies and Materials	82,381	72,505	72,505
		Total	637,681	732,522	752,402
55130		AMBULANCE SERVICE			
500	000	Other Charges-Transfer to Debt Service Fund	252,119	252,119	-
500	000	Other Charges-Transfer to EMS Fund	326,425	602,065	-
700	000	Capital Outlay	-	119,251	680,000
700	855	Capital Outlay-Gaming Funding	910,685	960,000	195,685
		Total	1,489,229	1,933,435	875,685
55190		SPEECH & HEARING CENTERS			
300	601	Bristol Speech & Hearing Ctr.	7,833	-	-
300	602	Mountain Region S & H	9,833	-	-
		Total	17,666	-	-
55310		MENTAL HEALTH EVALUATIONS			
300	000	Contracted Services	3,200	25,000	25,000
		Total	3,200	25,000	25,000

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
55310		FRONTIER HEALTH - REGIONAL MENTAL HEALTH			
300	603	Bristol Reg. Mental H.	9,119	-	-
300	604	Holston Reg. Mental H.	9,119	-	-
300	605	Bristol Alcohol and Drug	3,119	-	-
300	606	Holston Alcohol and Drug	3,119	-	-
300	607	Holston Mental Health	3,119	-	-
300	608	Bristol Reg. Rehab.Ctr.	7,119	-	-
300	609	Kingsport Center of Opp.	5,619	-	-
		Total	40,333	-	-
55310		OTHER HEALTH			
300	614	Healthy Kingsport	8,333	-	-
		Total	8,333	-	-
55510		CBDG GRANT			
400	000	Supplies and Materials	174,548		
700	000	Capital Outlay	104,968		
		Total	279,516	-	-
55520		CHILD ADVOCACY CENTER			
300	904	Contracted Services	15,000	-	-
		Total	15,000	-	-
55520		C. A. S. A.			
300	905	Contracted Services	7,758	-	-
		Total	7,758	-	-
55590		PAUPER BURIALS			
300	591	Contracted Services	15,375	25,000	20,000
		Total	15,375	25,000	20,000
55900		OTHER PUBLIC HEALTH & WELFARE			
300	000	Branch House	25,333	-	-
300	000	Second Harvest Food Bank	13,333	-	-
300	610	First TN Human Res. Agency	5,833	-	-
		Total	44,499	-	-
56500		LIBRARIES			
100	000	Personal Services	685,109	745,376	760,211
200	000	Benefits	204,937	212,917	234,782
300	000	Contracted Services	54,382	60,000	60,000
400	000	Supplies and Materials	133,058	130,000	130,000
500	000	Other Charges	9,535	14,177	14,177
		Total	1,087,021	1,162,470	1,199,170

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
56500		LIBRARIES-DONATIONS			
400	019	Supplies and Materials	-	-	-
500	019	Other Charges	253	-	250
		Total	253	-	250
56500		LIBRARIES-TOP GRANT			
300	143	Contracted Services	13,285	15,354	-
400	143	Supplies and Materials	259	-	-
		Total	13,544	15,354	-
56500		LIBRARIES-ARCHIVES GRANT			
400	144	Supplies and Materials	1,538	-	-
		Total	1,538	-	-
56500		LIBRARIES-ALA GRANT			
300	146	Contracted Services	-	-	-
700	146	Capital Outlay	7,500	-	-
		Total	7,500	-	-
56500		LIBRARIES - CONTRIBUTIONS			
300	000	Bristol Library	15,000	15,000	15,000
300	000	Kingsport Library	15,000	15,000	15,000
300	000	Sullivan County Imagination Library	-	-	-
		Total	30,000	30,000	30,000
56700		PARKS - CONTRIBUTIONS			
300	000	Bristol TN. Parks and Recreation	35,000	35,000	35,000
300	000	Bays Mtn. Park	35,000	35,000	35,000
300	000	Bluff City Park	-	15,000	15,000
300	000	Sull. Co. Battlefield Military Park	3,333	-	-
300	000	Scenes from the Bluffs Museum	3,333	-	-
300	000	Birthplace of Country Music Museum	5,833	-	-
300	000	Keep Kingsport Beautiful	5,833	-	-
		Total	88,332	85,000	85,000
56700		PARK - OBSERVATION KNOB			
100	000	Personal Services	133,318	197,421	202,088
200	000	Benefits	30,552	63,873	65,853
300	000	Contracted Services	45,289	16,700	46,700
400	000	Supplies and Materials	153,669	139,604	167,000
500	000	Other Charges	14,446	3,500	15,000
700	000	Capital Outlay	7,033	2,250	2,250
		Total	384,307	423,348	498,891

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
56700		PARK - FLAP GRANT			
700	000	Capital Outlay	-	475,000	475,000
		Total	-	475,000	475,000
57100		AGRICULTURE EXTENSION SERVICE			
300	000	Contracted Services	143,167	219,007	220,445
		Total	143,167	219,007	220,445
57300		FOREST SERVICE			
300	000	Contracted Services	1,000	1,000	1,000
		Total	1,000	1,000	1,000
57500		SOIL CONSERVATION			
100	000	Personal Services	50,650	64,223	65,773
200	000	Benefits	19,899	33,435	34,950
300	000	Contracted Services	-	10,892	10,892
400	000	Supplies and Materials	-	1,000	1,000
		Total	70,549	109,550	112,615
58110		TOURISM			
300	000	NETTA Contribution	754,902	-	-
		Total	754,902	-	-
58120		INDUSTRIAL COMMISSION - Economic Dev. Partnership			
300	000	Contracted Services	353,940	353,940	353,940
300	000	Entrepreneurship Grant Program	-	250,000	250,000
300	000	Partnership Park	-	50,000	50,000
700	000	Partnership Park	169,782	300,000	300,000
		Total	523,722	953,940	953,940
58120		TRI-COUNTY INDUSTRIAL PARK - Security & Lighting			
300	000	Contracted Services	-	6,860	6,860
400	000	Supplies and Materials	440	2,940	2,940
			440	9,800	9,800
58190		FOREIGN TRADE ZONE / U.S. CUSTOMS			
300	000	Contracted Services	19,854	19,478	19,478
		Total	19,854	19,478	19,478
58190		OTHER INDUSTRIAL DEVELOPMENT			
300	000	KEDB - 7/1/12-7/1/32 - Guarantee	-	150,000	150,000
		Total	-	150,000	150,000

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
58300		VETERANS SERVICE OFFICE			
100	000	Personal Services	107,788	130,967	147,292
200	000	Benefits	49,381	62,591	65,896
300	000	Contracted Services	7,354	40,000	40,000
400	000	Supplies and Materials	3,907	8,000	8,000
		Total	168,430	241,558	261,188
58300		VETERANS SERVICE - CONTRIBUTIONS			
300	000	Disabled American Veterans Chapter 39	5,000	5,000	5,000
300	000	Disabled American Veterans Chapter 38	5,000	5,000	5,000
300	000	American Legion Post 3	5,000	5,000	5,000
300	000	VFW Post 4933	5,000	5,000	5,000
300	000	Tri-Cities Military Affairs Council	5,000	5,000	5,000
		Total	25,000	25,000	25,000
58600		RETIREES' INSURANCE BENEFITS			
205	000	Employee and Dep Ins Retirees	143,155	168,000	168,000
300	000	Funding Other Benefits	5,702	155,000	155,000
300	000	Other Contracted Serv	23,750	16,000	16,000
300	940	Diabetes Program	40,394	45,000	45,000
		Total	213,001	384,000	384,000
58900		MISCELLANEOUS			
300	000	Contracted Services	-	-	-
500	000	Other Charges	350	50,000	50,000
		Total	350	50,000	50,000
58900		DUES AND MEMBERSHIPS			
300	000	First TN Development District Admin	10,342	14,800	14,800
300	906	Contracted Services	32,715	57,870	57,870
		Total	43,057	72,670	72,670
71300		TN REHABILITATION CENTER AT ELIZABETHTON			
300	000	Contracted Services	6,003	-	-
		Total	6,003	-	-
71900		NORTHEAST STATE SCHOLARSHIP PROGRAM			
300	000	Contracted Services	183,217	196,000	196,000
		Total	183,217	196,000	196,000
82310		GENERAL GOV'T - BANK FEES, OTHER			
600	000	Debt Service	-	21,560	21,560
		Total	-	21,560	21,560

SCHEDULE OF APPROPRIATIONS
GENERAL FUND (101)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
91150		MULTI MODAL GRANT			
300	000	Contracted Services	10,092	124,701	-
700	000	Capital Outlay	1,069,167	836,084	-
			1,079,259	960,785	-
99100		TRANSFER TO OTHER FUNDS			
590	178	Transfer to Debt Service Fund	245,939	245,939	245,939
590	000	Transfer to Debt Service Fund	700,000	700,000	-
590	000	Transfer to Opioid Fund	1,456,380	-	-
590	000	Transfer to Opioid Fund	1,117,210	-	-
		Total	3,519,529	945,939	245,939
		GENERAL FUND	80,041,445	94,331,944	92,930,513

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Solid Waste Fund (116)
FY 2026-2027

ACCOUNT	DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
40000	**LOCAL TAXES**			
40110	Current Property Tax	2,455,188	2,518,817	2,535,673
40115	Discount on Property Taxes	(5,772)	-	(7,000)
40120	Trustees Collections - Prior Year	40,195	16,775	49,650
40130	Circuit Court/Clerk and Master	19,078	20,000	15,000
40140	Interest & Penalty	16,163	10,000	13,500
40150	Pick-up Taxes	86,511	20,000	104,400
40320	Bank Excise Tax	11,485	7,000	8,160
	Total Local Taxes	2,622,848	2,592,592	2,719,383
43000	**CHARGE FOR CURRENT SERVICES**			
43110	Tipping Fees	601,740	550,430	787,750
	Total Charges for Current Services	601,740	550,430	787,750
44000	**OTHER LOCAL REVENUES**			
44145	Sale of Recycled Materials	390,123	325,000	330,450
44170	Miscellaneous Refunds	27	1,140	-
44530	Sale of Equipment	-	-	-
	Total Other Local Revenue	390,150	326,140	330,450
46000	**STATE OF TENNESSEE**			
46430	Litter Program	45,399	25,000	25,000
46990	Other State Revenues	165,174	110,000	80,000
	Total State of Tennessee	210,573	135,000	105,000
48000	**OTHER GOVERNMENTS AND CITIZEN GROUPS**			
48140	Other Governmental Units	139,838	110,000	125,000
	Other Government and Citizen Groups	139,838	110,000	125,000
	SOLID WASTE/SANITATION (116)	3,965,149	3,714,162	4,067,583
	Fund Balance	-	-	-
	TOTAL FUNDING	3,965,149	3,714,162	4,067,583

SCHEDULE OF APPROPRIATIONS
Solid Waste Fund (116)
FY 2026 - 2027

Account No. Obj	Pgm	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
55720		SANITATION EDUCATION / INFORMATION			
300	000	Contracted Services	11,540	15,000	15,000
400	000	Supplies and Materials	4,178	6,000	6,000
500	000	Other - To Schools Recycling	-	5,000	5,000
		Total	15,718	26,000	26,000
55733		TRANSFER STATIONS			
100	000	Personal Services	1,023,746	1,345,295	1,372,768
200	000	Benefits	341,627	480,325	525,025
300	000	Contracted Services	505,242	558,186	858,186
400	000	Supplies and Materials	399,123	502,500	502,500
510	000	Trustee's Commission	66,306	91,500	91,500
700	000	Capital Outlay	732,596	607,580	607,580
		Total	3,068,640	3,585,386	3,957,559
55733		TDEC - TIRE TAX			
300	333	Contracted Services	27,216	80,000	80,000
		Total	27,216	80,000	80,000
55751		RECYCLING EQUIPMENT GRANT			
700	336	Capital Outlay	97,803	-	-
		Total	97,803	-	-
		TOTAL SOLID WASTE FUND	3,209,377	3,691,386	4,063,559

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Ambulance Service Fund (118)
FY 2026-2027

ACCOUNT	DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
43000	**CHARGE FOR CURRENT SERVICES**			
43120	Patient Charges	10,220,222	9,202,414	11,000,000
	Total Charges for Current Services	10,220,222	9,202,414	11,000,000
44000	**OTHER LOCAL REVENUES**			
44110	Interest Earned	-	108,000	108,000
44170	Miscellaneous Refunds	5,065	10,000	2,500
44530	Sale of Equipment	2,410	-	-
	Total Other Local Revenue	7,475	118,000	110,500
46000	**STATE OF TENNESSEE**			
46990	Other State Revenue	286,850	125,000	500,000
	Total State of Tennessee	286,850	125,000	500,000
47000	**FEDERAL GOVERNMENT**			
47990	Other Direct Federal Revenue	-	-	-
	Total Federal Government	-	-	-
48000	**OTHER GOVERNMENTS AND CITIZEN GROUPS**			
48610	Donations	91,156	23,125	75,000
	Other Government & Citizen Groups	91,156	23,125	75,000
49000	**OTHER SOURCES**			
49800	Transfers In From Other Funds	-	602,065	-
	Other Sources	-	602,065	-
	AMBULANCE SERVICE (118)	10,605,703	10,070,604	11,685,500
	Fund Balance	-	1,453,685	1,525,789
	TOTAL FUNDING	10,605,703	11,524,289	13,211,289

SCHEDULE OF APPROPRIATIONS
Ambulance Service Fund (118)
FY 2026 - 2027

Account No. Obj	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
55130	**EMERGENCY MEDICAL SERVICES**			
100	Personal Services	6,489,470	6,733,124	7,730,124
200	Benefits	1,870,897	1,943,615	2,408,615
300	Contracted Services	961,197	1,352,835	1,452,835
400	Supplies and Materials	897,739	1,294,715	1,344,715
500	Trustee's Commission / Insurance	109,368	100,000	125,000
700	Capital Outlay	-	100,000	150,000
	Total EMS Fund	10,328,671	11,524,289	13,211,289

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Opioid Abatement Fund (121)
FY 2026-2027

Account No.	Sub	DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
44000		**OTHER LOCAL REVENUES**			
44110	038	Interest Earned	22,332	15,000	15,000
		Total Other Local Revenues	22,332	15,000	15,000
46000		**STATE OF TENNESSEE**			
46845	038	Opioid Abatement Funds	503,482	515,000	515,000
		Total State Revenues	503,482	515,000	515,000
48000		**OTHER GOVERNMENT**			
48991	039	Opioid Settlement Funds	214,945	225,000	225,000
		Total Government Revenues	214,945	225,000	225,000
49000		**TRANSFERS IN**			
49800	038	Transfers In - Abatement	1,456,380	-	-
49800	039	Transfers In - Settlement	1,117,210	-	-
		Total Federal Revenues	2,573,590	-	-
		DRUG CONTROL - SHERIFF (122)	3,314,349	755,000	755,000
		Fund Balance	-	-	-
		TOTAL FUNDING	3,314,349	755,000	755,000

SCHEDULE OF APPROPRIATIONS
Opioid Abatement Fund (121)
FY 2026 - 2027

Account No. Obj	Sub	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
58900		OTHER CHARGES			
510	000	Trustee Commissions	5,039	10,000	10,000
		Total	5,039	10,000	10,000
55170		OPIOID ABATEMENT			
300	038	Contracted Services	1,631,282	-	-
		Total	1,631,282	-	-
99100		TRANSFERS OUT			
500	038	Other Charges	357,184	-	-
		Total	357,184	-	-
		TOTAL OPIOID ABATEMENT FUND	1,993,505	10,000	10,000

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Drug Control Fund (122)
FY 2026-2027

ACCOUNT	DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
42000	**FINES, FORFEITURES, AND PENALTIES**			
42340	Drug Control Fines	9,937	12,000	12,000
42865	Drug Task Force Forfeitures & Seizures	28,311	75,000	75,000
42910	Proceeds from Confiscated Property	-	-	-
	Total Fines, Forfeitures, and Penalties	38,248	87,000	87,000
44000	**OTHER LOCAL REVENUES**			
44170	Miscellaneous	898	-	-
44530	Sale of Equipment	6,550		
	Total Other Local Revenues	7,448	-	-
47000	**FEDERAL GOVERNMENT**			
47700	Asset Forfeiture Funds	1,791	50,000	50,000
	Total Federal Revenues	1,791	50,000	50,000
	DRUG CONTROL - SHERIFF (122)	47,487	137,000	137,000
	Fund Balance	-	28,000	28,000
	TOTAL FUNDING	47,487	165,000	165,000

SCHEDULE OF APPROPRIATIONS
Drug Control Fund (122)
FY 2026 - 2027

Account No. Obj	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
54110	DRUG CONTROL FUND			
300	Contracted Services	77,881	65,000	65,000
400	Supplies and Materials	16,813	15,000	15,000
500	Other Charges - AFIS	360	5,000	5,000
600	Debt Service	-	30,000	30,000
700	Capital Outlay	36,630	50,000	50,000
	Total	131,684	165,000	165,000

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
County Grant Fund (127)
FY 2026 - 2027

ACCOUNT	DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
47000	**FEDERAL GOVERNMENT**			
47901	ARPA Grant Revenue	166,740	3,103,200	1,437,736
47903	ARPA TDEC GRANT	3,365,917	3,604,158	3,604,158
	Total Federal Revenues	3,532,657	6,707,358	5,041,894
	Fund Balance	-	7,109,813	-
	TOTAL FUNDING	3,532,657	13,817,171	5,041,894

SCHEDULE OF APPROPRIATIONS
County Grant Fund (127)
FY 2026 - 2027

Account No. Obj	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
58831	**ARPA Grant**			
300	Contracted Services	-	-	-
400	Supplies and Materials	-	-	-
500	Other Charges	11,700,865	3,012,244	1,437,736
700	Capital Outlay	-	-	-
	Total	11,700,865	3,012,244	1,437,736
58832	**ARPA Grant - LATC Funds**			
300	Contracted Services	-	68,829	-
700	Capital Outlay	35,617	22,127	-
	Total	35,617	90,956	-
58833	**ARPA TDEC WATER**			
300	Contracted Services	3,365,917	3,604,158	3,604,158
	Total	3,365,917	3,604,158	3,604,158
	TOTAL ARPA FUND	15,102,399	6,707,358	5,041,894

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Highway Fund (131)
FY 2026-2027

ACCOUNT	DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
40000	**LOCAL TAXES**			
40110	Current Property Tax	3,720,025	6,128,807	4,809,480
40115	Discount on Property Taxes	(8,805)		(15,000)
40120	Trustee's Collections - Prior Year	74,240	69,759	69,759
40130	Circuit Clerk/Clerk & Master Collections	34,158	25,000	25,000
40140	Interest & Penalty	29,367	25,000	25,000
40150	Pick-up Taxes	131,190	70,000	100,000
40210	Local Option Sales Tax	2,500,000	2,500,000	2,500,000
40280	Mineral Severance Tax	154,544	145,000	145,000
40320	Bank Excise Tax	17,417	17,000	19,850
40330	Wholesale Beer Tax	405,439	410,000	400,000
	Total Local Taxes	7,057,575	9,390,566	8,079,089
41000	**LICENSES AND PERMITS**			
41140	Cable TV Franchise	250,000	250,000	250,000
	Total Licenses & Permits	250,000	250,000	250,000
44000	**OTHER LOCAL REVENUES**			
44110	Interest Earned	144,000	144,000	144,000
44130	Sale of Materials and Supplies	8,969	12,000	12,000
44145	Sale of Recycled Materials	-	1,500	1,500
44170	Miscellaneous Refunds	5,664	1,500	1,500
44530	Sale of Equipment	3,025	-	-
44560	Damages Recovered from Individuals	1,560	1,500	1,500
	Total Other Local Revenues	163,218	160,500	160,500
46000	**STATE OF TENNESSEE**			
46420	State Aid Program	1,498,660	1,023,929	1,023,929
46920	Gasoline & Motor Fuel Tax	3,795,740	3,750,116	3,750,116
46925	Hybrid/Electric Vehicle Registration Fee	45,751	31,026	40,500
46930	Petroleum Special Tax	104,796	104,796	104,796
	Total State of Tennessee	5,444,947	4,909,867	4,919,341
47000	**FEDERAL GOVERNMENT**			
47680	Forest Service	2,204	9,445	9,445
	Total Federal Government	2,204	9,445	9,445

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Highway Fund (131)
FY 2026-2027

ACCOUNT	DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
48000	**OTHER GOV'T AND CITIZEN GROUPS**			
48120	Paving & Maintenance	6,234	100,000	100,000
48140	Other Governmental Units	4,915	20,000	20,000
	Total Other Gov't & Citizens Groups	11,149	120,000	120,000
49000	**OTHER SOURCES**			
49800	Transfer In - From Fund 127	-	1,000,000	-
	Total Other Sources (Non-Revenue)	-	1,000,000	-
	HIGHWAY FUND (131)	12,929,093	15,840,378	13,538,375
	Fund Balance	3,666	-	1,596,495
	Total Funding Sources	12,932,759	15,840,378	15,134,870

SCHEDULE OF APPROPRIATIONS
Highway Fund (131)
FY 2026 - 2027

Account No. Obj	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
61000	HIGHWAY ADMINISTRATION			
100	Personal Services	143,381	147,481	151,180
200	Benefits	28,389	38,402	45,075
300	Contracted Services	43,319	75,000	75,000
400	Supplies and Materials	43,432	65,000	65,000
510	Trustee's Commission	151,894	180,000	215,000
	Total	410,415	505,883	551,255
62000	HIGHWAY AND BRIDGE MAINTENANCE			
100	Personal Services	4,802,389	5,364,206	5,465,658
200	Benefits	1,912,731	2,253,278	2,304,028
300	Contracted Services	12,979	85,000	85,000
400	Supplies and Materials	532,390	678,000	678,000
	Total	7,260,489	8,380,484	8,532,686
63100	OPERATION AND MAINTENANCE OF EQUIPMENT			
300	Contracted Services	7,090	50,000	50,000
400	Supplies and Materials	714,084	872,000	872,000
	Total	721,174	922,000	922,000
63500	ASPHALT PLANTS			
300	Contracted Services	28,580	20,000	20,000
400	Supplies and Materials (ASPHALT)	1,664,344	2,500,000	2,500,000
	Total	1,692,924	2,520,000	2,520,000
63600	TRAFFIC CONTROL			
400	Supplies and Materials	49,108	50,000	50,000
	Total	49,108	50,000	50,000
65000	OTHER CHARGES (INSURANCE AND BONDS)			
513	Insurance charges	437,895	435,000	435,000
	Total	437,895	435,000	435,000

SCHEDULE OF APPROPRIATIONS
Highway Fund (131)
FY 2026 - 2027

Account No. Obj	Description	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
68000	CAPITAL OUTLAY			
600	Debt Service	-	-	-
700	Capital Outlay	928,123	1,100,000	1,100,000
	Total	928,123	1,100,000	1,100,000
	TOTAL OPERATING BUDGET	11,500,128	13,913,367	14,110,941
91200	STATE AID PROJECTS			
700	Capital Outlay	1,432,631	1,023,929	1,023,929
	Total	1,432,631	1,023,929	1,023,929
	TOTAL HIGHWAY FUND	12,932,759	14,937,296	15,134,870

CAPITAL EQUIPMENT REQUEST DETAIL

Description	Qty	Unit Price	Total
1 skid steer JohnDeere 325 G	3	90,000	270,000
1500 4 X 4 (4 door)	1	55,000	55,000
550 4 X 4 Dump w/11' bed	1	90,000	90,000
2500 4 X 4 to replace	2	50,000	100,000
SS/SP for # above 2500	2	14,000	28,000
SS/Sp for 550	1	15,000	15,000
International Tandum replace maybe????	1	200,000	200,000
Single axle Dump truck	2	150,000	300,000
lift for asphalt plant	1	42,000	42,000
			1,100,000

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Purpose School Fund (141)
FY 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved Budget 2025 - 2026	Requested 2026 - 2027
40000	**LOCAL TAXES**			
40110	Current Property Tax	17,207,792	16,629,025	16,100,608
40120	Trustee's Collections - Prior Year	448,410	461,454	206,580
40130	Circuit Court Clerk/Clerk and Master Prior Year	200,789	133,014	132,439
40140	Interest and Penalty	172,478	115,275	126,107
40150	Pick-up Taxes	609,163	405,252	666,937
40210	Local Option Sales Tax	17,213,989	16,160,208	16,109,991
40320	Bank Excise Tax	81,509	103,269	52,933
	Total Local Taxes	35,934,130	34,007,497	33,395,595
41000	**LICENSES AND PERMITS**			
41110	Marriage Licenses	4,569	3,389	4,369
	Total Licenses and Permits	4,569	3,389	4,369
43000	**CHARGES FOR CURRENT SERVICES**			
43570	Receipts from Individual Schools	15,043	10,000	10,000
43583	TBI Criminal Background Fees	-	1,000	500
43990	Other Charges for Services	-	5,000	1,000
	Total Charges for Current Services	15,043	16,000	11,500
44000	**OTHER LOCAL REVENUES**			
44110	Interest Earned	12,309	-	-
44130	Sale of Materials and Supplies	1,000	1,000	500
44145	Sale of Recycled Materials	3,303	2,000	2,000
44160	Retiree's Insurance Payments	-	350,000	350,000
44161	Cobra Insurance Payments	-	5,000	-
44170	Miscellaneous Refunds	3,294	1,000	1,000
44530	Sale of Equipment	11,413	5,000	5,000
44540	Sale of Property	51,675	-	-
44560	Damages Recovered from Individuals	1,696	1,000	1,000
44990	Other Local Revenue	232	350	350
	Total Other Local Revenues	84,922	365,350	359,850
46000	**STATE OF TENNESSEE**			
46510	TISA	52,564,155	51,992,274	53,060,123
46513	TISA - On Behalf Payments	146,786		95,000
46515	Early Childhood Education	907,168	768,750	770,648
46530	Energy Efficient Schools Initiative	658,995	-	-
46590	Other State Education Funds	226,989	-	-
46610	Career Ladder	62,496	80,000	80,000
46790	Other Vocational	2,617,210	-	-
46851	State Revenue Sharing T.V.A.	1,923,486	1,833,928	2,168,413
46980	Other State Grants	10,936	20,000	20,000
	Total State of Tennessee	59,118,221	54,694,952	56,194,184

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Purpose School Fund (141)
FY 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved Budget 2025 - 2026	Requested 2026 - 2027
47000	**FEDERAL GOVERNMENT**			
47590	Other Federal Through State	79,238		
47640	ROTC Reimbursement	174,760	160,000	175,000
47680	Forestry Service	6,611	-	-
47990	Other Direct Federal Revenue	-	-	-
	Total Federal Government	260,609	160,000	175,000
48000	**OTHER GOVERNMENTS AND CITIZEN GROUPS**			
48100	Other Governments	-	300,000	-
48130	Contributions	401,862	-	-
48610	Donations	1,680	5,000	5,000
48990	Other	-	-	-
	Total Other Gov't. and Citizen Groups	403,542	305,000	5,000
49000	**OTHER SOURCES**			
49700	Insurance Recovery			
49800	Operating Transfers	8,400	200,000	100,000
	Total Other Sources	8,400	200,000	100,000
	TOTAL REVENUE	95,829,436	89,752,188	90,245,498
34500	RESTRICTED FOR EDUCATION	-	1,150,000	1,150,000
34600	COMMITTED FOR EDUCATION	-	217,367	139,400
34700	ASSIGNED FOR EDUCATION	-	140,000	-
39000	FUND BALANCE	-	9,705,673	9,569,730
	TOTAL SOURCES	95,829,436	100,965,228	100,965,228

SCHEDULE OF APPROPRIATIONS
General Purpose School Fund (141)
FY 2026 - 2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved Budget 2025 - 2026	Approved 2026 - 2027
71100	REGULAR EDUCATION			
100	Personnel	32,658,050	34,230,000	34,230,000
200	Employee Benefits	9,616,630	10,247,925	10,247,925
300	Contracted Services	982,457	1,283,000	1,283,000
400	Supplies and Materials	888,829	1,193,671	1,193,671
500	Other Charges	211,136	160,000	160,000
700	Capital Outlay	28,340	238,500	238,500
	Total Regular Education	44,385,442	47,353,096	47,353,096
71200	SPECIAL EDUCATION			
100	Personnel	4,708,624	5,213,000	5,213,000
200	Employee Benefits	1,376,723	1,573,500	1,573,500
300	Contracted Services	61,947	125,000	125,000
400	Supplies and Materials	24,784	28,100	28,100
500	Other Charges	28,446	-	-
700	Capital Outlay	213	1,500	1,500
	Total Special Education	6,200,737	6,941,100	6,941,100
71300	VOCATIONAL EDUCATION			
100	Personnel	2,681,609	2,728,000	2,728,000
200	Employee Benefits	821,130	928,000	928,000
300	Contracted Services	41,841	34,000	34,000
400	Supplies and Materials	77,320	87,000	87,000
700	Capital Outlay	74,567	60,000	60,000
	Total Vocational Education	3,696,467	3,837,000	3,837,000
72120	HEALTH SERVICES			
100	Personnel	975,112	1,245,500	1,245,500
200	Employee Benefits	283,007	381,750	381,750
300	Contracted Services	26,598	28,500	28,500
400	Supplies and Materials	33,868	34,628	34,628
500	Other Charges	4,462	4,500	4,500
700	Capital Outlay	19,386	20,000	20,000
	Total Health Services	1,342,433	1,714,878	1,714,878
72130	OTHER STUDENT SUPPORT			
100	Personnel	1,976,126	2,101,500	2,101,500
200	Employee Benefits	621,945	673,500	673,500
	Total Other Student Support	2,598,071	2,775,000	2,775,000

SCHEDULE OF APPROPRIATIONS
General Purpose School Fund (141)
FY 2026 - 2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved Budget 2025 - 2026	Approved 2026 - 2027
72210	REGULAR INSTRUCTION (INDIRECT)			
100	Personnel	2,212,860	2,469,000	2,469,000
200	Employee Benefits	703,974	747,290	747,290
300	Contracted Services	499,208	1,051,560	1,051,560
400	Supplies and Materials	63,007	93,100	93,100
500	Other Charges	26,544	92,000	92,000
700	Capital Outlay	13,416	51,700	51,700
	Total Regular Education (Indirect)	3,519,009	4,504,650	4,504,650
72220	SPECIAL EDUCATION (INDIRECT)			
100	Personnel	270,887	280,000	280,000
200	Employee Benefits	109,443	133,150	133,150
300	Contracted Services	22,743	36,500	36,500
400	Supplies and Materials	2,282	15,000	15,000
500	Other Charges	6,961	7,000	7,000
700	Capital Outlay	-	-	-
	Total Special Education (Indirect)	412,316	471,650	471,650
72230	VOCATIONAL EDUCATION (INDIRECT)			
100	Personnel	91,639	95,200	95,200
200	Employee Benefits	23,968	24,075	24,075
300	Contracted Services	2,033	8,000	8,000
400	Supplies and Materials	-	2,000	2,000
500	Other Charges	957	4,000	4,000
700	Capital Outlay	350	4,000	4,000
	Total Vocational Education (Indirect)	118,947	137,275	137,275
72310	BOARD OF EDUCATION			
100	Personnel	74,810	71,750	71,750
200	Employee Benefits	22,981	39,950	39,950
300	Contracted Services	337,848	287,500	287,500
400	Supplies and Materials	1,683	7,800	7,800
500	Other Charges	1,933,990	2,100,000	2,100,000
	Total Board of Education	2,371,312	2,507,000	2,507,000
72320	OFFICE OF SUPERINTENDENT			
100	Personnel	216,775	230,743	230,743
200	Employee Benefits	77,491	86,325	86,325
300	Contracted Services	122,807	154,700	154,700
400	Supplies and Materials	7,967	8,500	8,500
700	Capital Outlay	-	1,500	1,500
	Total Office of the Superintendent	425,040	481,768	481,768

SCHEDULE OF APPROPRIATIONS
General Purpose School Fund (141)
FY 2026 - 2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved Budget 2025 - 2026	Approved 2026 - 2027
72410	OFFICE OF THE PRINCIPAL			
100	Personnel	4,876,405	5,285,000	5,285,000
200	Employee Benefits	1,544,671	1,744,000	1,744,000
300	Contracted Services	151,060	195,000	195,000
400	Supplies and Materials	3,654	6,000	6,000
700	Capital Outlay	8,115	20,000	20,000
	Total Office of the Principal	6,583,905	7,250,000	7,250,000
72510	FISCAL SERVICES			
200	Employee Benefits	15,389	5,000	5,000
300	Contracted Services	2,464	2,750	2,750
500	Other Charges	738	40,000	40,000
	Total Fiscal Services	18,591	47,750	47,750
72520	HUMAN SERVICES/PERSONNEL			
100	Personnel	145,588	150,000	150,000
200	Employee Benefits	60,894	58,650	58,650
300	Contracted Services	16,543	36,850	36,850
400	Supplies and Materials	1,441	2,000	2,000
500	Other Charges	-	150	150
700	Capital Outlay	-	1,200	1,200
	Total Human Services/Personnel	224,466	248,850	248,850
72610	OPERATION OF PLANT			
100	Personnel	2,481,871	2,770,000	2,770,000
200	Employee Benefits	1,052,368	1,167,750	1,167,750
300	Contracted Services	1,013,357	645,000	645,000
400	Supplies and Materials	3,470,715	3,744,000	3,744,000
700	Capital Outlay	34,926	35,000	35,000
	Total Operation of Plant	8,053,237	8,361,750	8,361,750
72620	MAINTENANCE OF PLANT			
100	Personnel	1,989,616	2,137,006	2,137,006
200	Employee Benefits	729,366	760,250	760,250
300	Contracted Services	258,749	259,050	259,050
400	Supplies and Materials	505,398	618,500	618,500
500	Other Charges	1,643	4,000	4,000
700	Capital Outlay	180,700	271,000	271,000
	Total Maintenance of Plant	3,665,472	4,049,806	4,049,806

SCHEDULE OF APPROPRIATIONS
General Purpose School Fund (141)
FY 2026 - 2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved Budget 2025 - 2026	Approved 2026 - 2027
72710	TRANSPORTATION			
100	Personnel	493,203	580,000	580,000
200	Employee Benefits	41,185	71,150	71,150
300	Contracted Services	4,960,320	5,484,000	5,484,000
400	Supplies and Materials	98,631	183,000	183,000
700	Capital Outlay	351,295	713,000	713,000
	Total Transportation	5,944,634	7,031,150	7,031,150
73300	COMMUNITY SERVICE			
100	Personnel	11,483	25,000	25,000
200	Employee Benefits	1,569	5,785	5,785
	Total Community Service	13,052	30,785	30,785
73400	EARLY CHILDHOOD EDUCATION			
100	Personnel	837,731	886,120	886,120
200	Employee Benefits	223,398	249,000	249,000
300	Contracted Services	829	2,000	2,000
400	Supplies and Materials	30,891	20,000	20,000
500	Other Charges	-	5,000	5,000
700	Capital Outlay	14,991	10,000	10,000
	Total Early Childhood Education	1,107,840	1,172,120	1,172,120
76100	REGULAR CAPITAL OUTLAY			
300	Contracted Services	37,973	-	-
700	Capital Outlay	2,739,662	1,450,000	1,450,000
	Total Regular Capital Outlay	2,777,635	1,450,000	1,450,000
82230	DEBT SERVICE			
600	Debt Service	440,592	220,275	220,275
	Total Debt Service	440,592	220,275	220,275
99100	OPERATING TRANSFERS			
500	Other Charges	379,325	379,325	379,325
	Total Operating Transfers	379,325	379,325	379,325
	TOTAL APPROPRIATIONS	**94,278,523**	**100,965,228**	**100,965,228**

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
School Nutrition Fund (143)
FY 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved Budget 2025 - 2026	Approved 2026 - 2027
43000	CHARGES FOR CURRENT SERVICES			
43521	Lunch Payments - Children	61,672	-	-
43523	Income from Breakfast	7,418	-	-
43525	Ala Carte Sales	157,090	250,000	300,000
43570	Receipts from Individual Schools	1,073	2,000	3,000
43990	Other Charges for Services	395	2,000	2,000
	Total Charges for Current Services	227,648	254,000	305,000
44000	OTHER LOCAL REVENUES			
44110	Interest Revenue	3,438	-	4,000
44145	Sale of Recycled Materials	-	1,000	1,000
44165	Commodity Rebates	57,301	30,000	30,000
44530	Sale of Equipment	1,585	-	-
	Total Other Local Revenues	62,324	31,000	35,000
46000	STATE OF TENNESSEE			
46520	School Food Service	38,907	50,000	50,000
	Total State of Tennessee	38,907	50,000	50,000
47000	FEDERAL GOVERNMENT			
47111	USDA School Lunch Program	3,151,695	3,200,000	3,300,000
47112	USDA Commodities	384,667	392,827	387,221
47113	Breakfast	1,000,443	875,000	950,000
47114	USDA - Other	41,969	75,000	75,000
47990	Other Direct Federal Revenues	102,739	120,000	120,000
	Total Federal Government	4,681,513	4,662,827	4,832,221
	TOTAL REVENUE	5,010,392	4,997,827	5,222,221
39000	Fund Balance	-	1,447,706	1,223,312
	TOTAL SOURCES	**5,010,392**	**6,445,533**	**6,445,533**

SCHEDULE OF APPROPRIATIONS
School Nutrition Fund (143)
FY 2026 - 2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved 2025 - 2026	Approved 2026 - 2027
73100	FOOD SERVICE			
100	Personnel	1,916,398	2,098,850	2,098,850
200	Employee Benefits	532,804	648,500	648,500
300	Contracted Services	84,192	72,106	72,106
400	Supplies and Materials	3,395,845	3,561,577	3,561,577
500	Other Charges	8,377	8,000	8,000
700	Capital Outlay	93,451	56,500	56,500
	Total Food Service	6,031,067	6,445,533	6,445,533
	TOTAL APPROPRIATIONS	**6,031,067**	**6,445,533**	**6,445,533**

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Discovery Academy Fund (145)
FY 2026 - 2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved 2025 - 2026	Requested 2026 - 2027
43000	CHARGES FOR CURRENT SERVICES			
43517	Tuition - Other	62,000	200,000	200,000
	Total Charges for Current Services	62,000	200,000	200,000
46000	STATE OF TENNESSEE			
46990	Other State Revenues	0	40,000	40,000
	Total State of Tennessee	0	40,000	40,000
	TOTAL REVENUE	**62,000**	**240,000**	**240,000**

SCHEDULE OF APPROPRIATIONS
Discovery Academy Fund (145)
FY 2026 - 2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual 2024 - 2025	Approved 2025 - 2026	Approved 2026 - 2027
73400	EARLY CHILDHOOD EDUCATION			
100	Personnel	0	173,144	173,144
200	Employee Benefits	0	59,856	59,856
400	Supplies and Materials	0	2,000	2,000
500	Other Charges	0	1,000	1,000
700	Capital Outlay	8,293	4,000	4,000
	Total Early Childhood Education	8,293	240,000	240,000
	TOTAL APPROPRIATIONS	**8,293**	**240,000**	**240,000**

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Debt Service Fund (151)
FY 2026 - 2027

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
40000	**LOCAL TAXES**			
40110	Current Property Taxes	14,548,202	13,850,792	13,943,480
40115	Discount on Property Taxes	-	(30,500)	(35,000)
40120	Trustee's Collection Prior Year	378,363	350,000	350,000
40130	Clerk and Master's Collections	170,487	130,000	130,000
40140	Interest and Penalty	129,691	97,000	97,000
40150	Pick up Taxes	505,122	450,000	450,000
40266	Litigation Tax - Jail, Workhouse, Courthous	103,993	100,000	100,000
40320	Bank Excise Tax	67,061	84,680	84,680
	Total Local Taxes	15,902,919	15,031,972	15,120,160
44000	**OTHER LOCAL REVENUES**			
44110	Interest Earned	641,116	400,000	50,000
44110	Interest Earned - QSCB - 2009	120,000	120,000	-
44110	Interest Earned - QSCB - 2010	40,000	40,000	40,000
44514	Revenue From Joint Ventures Partners	892,790	444,906	439,296
44540	Sale of Property	-	-	-
	Total Other Local Revenues	1,693,906	1,004,906	529,296
48000	**OTHER GOVERNMENTS AND CITIZEN GROUPS**			
48130	Contributions - EESI	440,592	220,275	264,048
48130	Contributions	-	-	-
	Total	440,592	220,275	264,048
49000	**OTHER SOURCES**			
49800	Transfers from County for QSC Bonds	245,939	245,939	245,939
49800	Transfer from General Fund	952,119	952,119	-
49800	Transfer from Capital Outlay Fund	3,500,000	3,500,000	3,500,000
	Total	4,698,058	4,698,058	3,745,939
	TOTAL REVENUE	22,735,475	20,955,211	19,659,443
39000	**UNASSIGNED**			
39000	Unassigned Fund Balance	-	-	-
	TOTAL FUNDING SOURCES	22,735,475	20,955,211	19,659,443

SCHEDULE OF APPROPRIATIONS
General Debt Service Fund (151)
FY 2026 - 2027

ACCOUNT ACCT	OBJ	PGM	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	APPROPRIATION 2026 - 2027
52900			OTHER FINANCE			
52900	300		Contracted Services - Arbitrage	-	50,000	50,000
52900	510		Trustee's Commission	314,695	325,000	325,000
			Total	314,695	375,000	375,000
82000			G. O. DEBT, REFINANCED 3/2015, SERIES 2015A			
82110	601		Principal on Bonds	1,540,000	1,030,000	-
82210	603		Interest on Bonds	107,900	30,900	-
82310	699		Other Debt Service	400	1,000	-
			Total	1,648,300	1,061,900	-
82000			AEROSPACE PARK BONDS, SERIES 2018			
82110	601		Principal on Bonds	100,000	105,000	110,000
82210	603		Interest on Bonds	61,225	56,725	53,575
82310	699		Other Debt Service	-	1,000	1,000
			Total	161,225	162,725	164,575
82000			EDUCATION DEBT SERVICE			
82130	601	182	Principal - Sch Bonds - Series 2017	3,290,000	3,455,000	-
82230	603	182	Interest - Sch Bonds - Series 2017	4,578,632	4,414,131	1,338,900
82130	601		Principal - Sch Refunding Bonds - Series 2026	-	-	3,150,000
82230	603		Interest - Sch Refunding Bonds - Series 2026	-	-	3,209,506
82330	699		Other Debt Service	400	1,000	1,000
			Total	7,869,032	7,870,131	7,699,406
82000			OTHER DEBT SERVICE (PARTNERSHIP DEBT)			
82100	601		Principal - Bond Refin, Series 2015C	560,000	595,000	600,000
82200	603		Interest - Bond Refin, Series 2015C	73,278	57,318	39,468
82300	699		Other Debt Service	400	1,000	1,000
			Total	633,678	653,318	640,468
82000			EDUCATION DEBT SERVICE (Ketron School)			
82130	612	177	Principal - QSC Bonds - Series 2009	965,928	1,061,011	91,060
82230	613	177	Interest - QSC Bonds - Series 2009	234,522	234,522	19,544
82330	606	177	Other Debt - QSC Bonds - Series 2009	-	15,480	3,870
			Total	1,200,450	1,311,013	114,474
82000			EDUCATION DEBT SERVICE (Emmett & Holston Schools)			
82130	612	178	Principal - QSC Bonds - Series 2010	316,547	316,547	347,707
82230	613	178	Interest - QSC Bonds - Series 2010	245,939	245,939	245,939
82330	606	178	Other Debt - QSC Bonds - Series 2010	-	4,059	4,059
			Total	562,486	566,545	597,705
82000			EDUCATION DEBT SERVICE - EESI - 2011-03-27			
82130	612	179	Principal on Other Loans	437,160	219,805	-
82230	613	179	Interest on Loans	3,432	470	-
			Total	440,592	220,275	-

SCHEDULE OF APPROPRIATIONS
General Debt Service Fund (151)
FY 2026 - 2027

ACCOUNT ACCT	OBJ	PGM	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	APPROPRIATION 2026 - 2027
82000			G.O. BONDS, SERIES 2019 - EMS			
82110	601		Principal on Bonds	160,000	170,000	175,000
82210	603		Interest on Bonds	88,969	80,969	74,169
82310	699		Other Debt Service	400	1,000	1,000
			Total	249,369	251,969	250,169
82000			G.O. BONDS, SERIES 2020 - JAIL BONDS			
82110	601		Principal on Bonds	2,930,000	3,080,000	3,235,000
82210	603		Interest on Bonds	2,001,800	1,855,300	1,701,300
82310	699		Other Debt Service	450	1,000	1,000
			Total	4,932,250	4,936,300	4,937,300
82000			G.O. BONDS, SERIES 2021 - NETWORKS			
82110	601		Principal on Bonds	180,000	180,000	185,000
82210	603		Interest on Bonds	77,254	73,654	70,054
82310	699		Other Debt Service	450	1,000	1,000
			Total	257,704	254,654	256,054
82000			G.O. BONDS, SERIES 2024			
82110	601		Principal on Bonds	485,000	510,000	535,000
82210	603		Interest on Bonds	684,450	660,200	634,700
82310	699		Other Debt Service	500	1,000	1,000
			Total	1,169,950	1,171,200	1,170,700
82000			G.O. BONDS, SERIES 2024(A)			
82110	601		Principal on Bonds	-	730,000	975,000
82210	603		Interest on Bonds	-	1,555,378	1,309,500
82310	699		Other Debt Service	-	1,000	1,000
			Total	-	2,286,378	2,285,500
82000			EDUCATION DEBT SERVICE - EESI, Series 2026			
82130	612	179	Principal on Other Loans	-	219,805	233,184
82230	613	179	Interest on Loans	-	470	30,864
			Total	-	220,275	264,048
			TOTAL GENERAL DEBT FUND	19,439,731	21,316,683	18,755,399

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
General Capital Projects Fund (171)
FY 2026 - 2027

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
40000	**LOCAL TAXES**			
40110	Current Property Taxes	3,552,610	3,445,807	3,468,866
40115	Discount on Property Taxes	(8,517)	-	(9,000)
40120	Trustee's Collection Prior Year	91,867	92,000	55,000
40130	Clerk and Master's Collections	42,356	36,000	25,000
40140	Interest and Penalty	35,475	31,125	25,000
40150	Pick up Taxes	124,972	124,000	124,000
40320	Bank Excise Tax	16,661	18,000	12,000
	Total Local Taxes	3,855,424	3,746,932	3,700,866
	TOTAL REVENUE	3,855,424	3,746,932	3,700,866

SCHEDULE OF APPROPRIATIONS
General Capital Projects Fund (171)
FY 2026 - 2027

ACCOUNT OBJ	ACCOUNT DESCRIPTION	ACTUAL 2024 - 2025	APPROPRIATION 2025 - 2026	APPROPRIATION 2026 - 2027
52900	OTHER FINANCE - TRUSTEE'S COMMISSION			
500	Trustee's Commission	76,519	85,000	95,000
	Total	76,519	85,000	95,000
99100	OPERATING TRANSFERS			
500	Transfers Out	3,500,000	3,500,000	3,500,000
	Total	3,500,000	3,500,000	3,500,000
	TOTAL APPROPRIATIONS	3,576,519	3,585,000	3,595,000

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Self Insurance Fund (263)
FY 2026 - 2027

ACCOUNT CODE	ACCOUNT DESCRIPTION	ESTIMATED 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
43000	CHARGES FOR CURRENT SERVICES			
43101	Other General Service Charges Gen & Hwy Funds	1,000,000	1,000,000	1,000,000
43190	Other General Service Charges (WC)	277,000	277,000	277,000
	Total Charges For Current Services	1,277,000	1,277,000	1,277,000
44000	OTHER LOCAL REVENUES			
44110	Interest Earned	10,000	10,000	10,000
44130	Sale of Materials and Supplies	-	-	-
44170	Miscellaneous Refunds	3,000	3,000	3,000
	Total Other Local Revenue	13,000	13,000	13,000
49000	OTHER SOURCES			
49700	Insurance Recovery	50,000	50,000	50,000
	Total Other Sources	50,000	50,000	50,000
	TOTAL REVENUE	1,340,000	1,340,000	1,340,000

SCHEDULE OF APPROPRIATIONS
Self - Insurance Fund (263)
FY 2026 - 2027

Account No. Obj	Description	APPROPRIATION 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
51900	**OTHER GEN ADMIN - OTHER FUNDS**			
200	Benefits Administration	340,400	340,400	340,400
500	Other Self-Insured Claims	1,000,000	1,000,000	1,000,000
	TOTAL SELF-INSURANCE FUND	1,340,400	1,340,400	1,340,400

SCHEDULE OF REVENUES AND OTHER FUNDING SOURCES
Employee Benefits Fund (264)
FY 2026 - 2027

ACCOUNT CODE	ACCOUNT DESCRIPTION	ESTIMATED 2024 - 2025	ESTIMATED 2025 - 2026	ESTIMATED 2026 - 2027
43000	**CHARGES FOR CURRENT SERVICES**			
43101	Self-Insurance Prem./Cont. (County)	525,000	525,000	525,000
43102	Other Employee Benefit Charges (Ded)	170,000	170,000	170,000
	Total Charges for Current Services	695,000	695,000	695,000
44000	**OTHER LOCAL REVENUES**			
44161	Cobra Insurance Payments	4,000	4,000	4,000
	Total Other Local Revenue	4,000	4,000	4,000
49000	**OTHER SOURCES**			
49700	Insurance Recovery	-	-	-
	Total Other Sources	-	-	-
	TOTAL REVENUE	699,000	699,000	699,000

SCHEDULE OF APPROPRIATIONS
Employee Benefits Fund (264)
FY 2026 - 2027

Account Obj	Description	APPROPRIATION 2024 - 2025	APPROPRIATION 2025 - 2026	REQUEST FOR 2026 - 2027
58600	EMPLOYEE BENEFITS			
507	Medical Claims	649,000	649,000	649,000
202	Handling and Administration	50,000	50,000	50,000
	TOTAL EMPLOYEE BENEFITS FUND	699,000	699,000	699,000

SCHEDULE OF CONTRIBUTIONS

Fiscal Year 2026-2027

ACCOUNT CODE	ORGANIZATIONS	FY 2026-27 Approp.
54310	Avoca Vol. Fire Department	$ 138,664
54310	Bloomingdale Vol. Fire Dept	138,664
54310	Bluff City Vol. Fire Dept	138,664
54310	City Of Bristol Fire Dept	138,664
54310	East Sullivan Vol. Fire Dept	138,664
54310	Hickory Tree Vol. Fire Dept	138,664
54310	City Of Kingsport Fire Dept.	138,664
54310	Piney Flats Vol. Fire Dept	138,664
54310	Sullivan County Vol. Fire Dept	138,664
54310	Sullivan West Vol. Fire Dept	138,664
54310	Warriors Path Vol. Fire Dept	138,664
54310	421 Area Emergency Ser. / V F D	138,664
54310	Sullivan Co. Firefighters Assn.	6,000
54310	Fire Truck Rotation	609,000
54420	Blountville Emergency Response	70,589
54420	Bluff City Rescue Squad	70,589
54420	Holston Valley Rescue Squad	70,589
54420	Kingsport Life Saving Crew	270,000
54420	Bloomingdale First Responder	199,800
54420	Sullivan West First Responder	199,800
54420	Warriors Path Vol. Fire Dept	199,800
54420	City Of Bristol Fire Dept	184,800
54420	City Of Kingsport Fire Dept.	184,800
54420	Rescue Squad Truck Rotation	189,589
54420	Rescue Squad Health Ins Reimbursement	50,000
56500	Bristol Library	15,000
56500	Kingsport Library	15,000
56700	Bristol, T N Parks & Recreation	35,000
56700	Kingsport Parks And Recreation	35,000
56700	Bluff City Parks	15,000
58300	Disabled American Veterans #39	5,000
58300	Disabled American Veterans #38	5,000
58300	American Legion Post 3	5,000
58300	VFW Post 4933	5,000
58300	Tri-Cities Military Affairs Council	5,000
	Total	$ 4,109,324

Sullivan County
Travel Policy
For the Year Beginning July 1, 2026

1. Official in-state travel by Sullivan County officials and employees is to be reimbursed at the rates prescribed by the State of Tennessee' Comprehensive Travel Regulation's "Travel Reimbursement Schedule", as stated on July 1, 2026. Travel may not be undertaken unless proper authority authorizes it in advance. Claims for reimbursement of travel expenses should be submitted no later than thirty (30) days after completion of the travel. The travel expense claims should be submitted to the Finance Department by the 10th of each month for expenses incurred in the previous month.

2. The expense claim forms approved by the Offices of Finance Director and Purchasing are to be used for all claims made for travel expense reimbursement. Receipts must accompany this form, and each claimant must file a separate claim. The travel claim must have the original signature of the claimant and Department Head. All receipts must be original unless a state or federal agency is reimbursing for the travel and they require the original receipt, then it will be permissible to submit a photocopy with an explanation to support your documents. ***Receipts are required for expenses that exceed $10.00 with the following exceptions: meals, taxi fare, parking and toll.***

3. **Use of County Credit Cards - Sullivan County does not make Travel Advances.** County credit cards are available to certain departments and others may be available upon request. The limits of travel expenses set forth herein are the maximum amounts, which can be charged to County credit cards where reimbursements can be made. County employees should be as conservative as circumstances permit. The use of these cards is limited to official travel-related expenses. Tax-exempt certificates should be obtained from the Purchasing Department when using a county credit card. Department heads are responsible for assuring the proper use of the county credit cards and appropriate corrective steps upon misuses of the card by a county employee. Any inappropriate charges to County credit cards by an employee not settled within 20 days after notification may be settled through the payroll accounts.

4. If a personally owned vehicle is used to conduct County business, the use shall be reimbursed at seventy-two and a half (0.725) cents per mile. Any exceptions for special drive allowance such as mail pickup must be requisitioned in advance by the Department head and limited to a maximum of $2 per day per department

5. Taxi fares and tolls are reimbursable for necessary transportation.

6. Parking fees for parking are reimbursable, including at an airport or overnight parking at a hotel/motel.

7. Charges for automobile rental will be reimbursed when rental is deemed necessary. Unless you have a documented emergency, the rental must be approved by the Purchasing and Finance Departments in advance.

8. Meals will be reimbursed as described in the chart below. Tips are not a reimbursable expense for individual travel. The day of departure and day of return will be reimbursed at 75% for the day without further breakdown. Meals provided through the seminar, convention, etc. are to be used to reduce the reimbursement claim. Documentation for meals when an overnight stay is

involved is not necessary; however, meal allowances for special circumstances must be requisitioned in advance when overnight travel is not involved.

9. Lodging will be reimbursed for actual expenses incurred not to exceed the state rates as per the chart below. Only the cost of the room at the State reimbursement rate is reimbursable to be charged to a Sullivan County Credit Card. Tips are not reimbursable, nor should they be charged to a Sullivan County Credit Card. Lodging that exceeds the state rate including tax will be reimbursed only when circumstances dictate such as seminars or training sessions that are being held at a specified hotel/motel.

Counties	Lodging	Max. Meals	75% Meals
Davidson (Nashville)	217	86	64.50
Shelby (Memphis)	129	74	55.50
Williamson (Brentwood/Franklin)	130	86	64.50
Hamilton (Chattanooga)	117	74	55.50
Knox (Knoxville)	119	74	55.50
Anderson (Oak Ridge)	110	68	51.00
All Other Counties	110	68	51.00

A meal allowance of $25 may be paid for 1 day round trip for destination point to Nashville (area) and return upon the prior approval of the department head.

10. Telephone calls are reimbursable for actual cost itemized on the hotel/motel receipt only if they are necessary to conduct County business.

11. Elected Officials and Department Heads will be responsible for ensuring that all travel claims are filed with the proper documentation necessary for reimbursement. Any third-party reimbursement checks by other governments or agencies should be made payable to Sullivan County. If this is not possible the reimbursement check should be endorsed over to the county with the travel claim and proper documentation. All reimbursements must be satisfactorily settled within 30 days. Individuals filing travel claims with the County and also receiving reimbursement from a third party should provide written notification to the Finance Department in advance of filing the claim.

12. The Department Head must approve all travel claims for the respective department. The Chairman of the Executive Committee must approve all elected officials' claims for travel reimbursement.

SCHEDULE OF GENERAL DEBT
July 1, 2026
Paid Through General Debt (151)

Fiscal Year	ECO. DEV - IND. PARK Fund 151 - Ind. Pk. Ind. Pk. Bonds - $6,265,000 Refunding Series 2015C, Dated: March 30, 2015		TOTAL DEBT REQ.
	Principal	*Interest*	
2026 - 2027	600,000	39,468	639,468
2027 - 2028	605,000	20,268	625,268
TOTAL	1,205,000	59,735	1,264,735

SCHEDULE OF ARRA QUALIFIED SCHOOL CONSTRUCTION BONDS, SERIES 2009 and 2010

FISCAL YEAR	ARRA QUALIFIED SCHOOLCONSTRUCTION BONDS, SERIES 2009 Issued 12/17/2009; Amount $15,480,000			TOTAL 2009 ISSUE QSCB BONDS	ARRA QUALIFIED SCHOOLCONSTRUCTION BONDS SERIES 2010 Issued 10/1/2010; Amount $5,073,000				TOTAL 2010 ISSUE QSCB BONDS	TOTAL REQUIREMENTS (both issues)
	Principal	*Interest*	*Admin Fee*		*Principal*	*Interest*	*Admin Fee*	*Subsidy*		
2026 - 27	91,060	19,544	3,870	114,474	347,707	245,939	4,058	(245,939)	597,705	712,179
2027 - 28					29,841	24,221	1,015	(122,970)	55,077	55,077
Total	$ 91,060	$ 19,544	$ 3,870	$ 114,474	$ 377,549	$ 270,160	$ 5,073	$ (368,909)	$ 652,782	$ 767,256

SCHEDULE OF GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017
July 1, 2026

FISCAL YEAR	General Obligation School Bonds Series 2017 Issued March 30, 2017; Amount $135,740,000 Partially Refunded 5/21/26		TOTAL REQUIREMENTS
	Principal 151 / 82130.601	*Interest* 151 / 82230.603	
2026 - 2027	-	1,338,900	1,338,900
2027 - 2028	-	1,338,900	1,338,900
2028 - 2029	-	1,338,900	1,338,900
2029 - 2030	-	1,338,900	1,338,900
2030 - 2031	-	1,338,900	1,338,900
2031 - 2032	-	1,338,900	1,338,900
2032 - 2033	-	1,338,900	1,338,900
2033 - 2034	-	1,338,900	1,338,900
2034 - 2035	-	1,338,900	1,338,900
2035 - 2036	-	1,338,900	1,338,900
2036 - 2037	-	1,338,900	1,338,900
2037 - 2038	-	1,338,900	1,338,900
2038 - 2039	-	1,338,900	1,338,900
2039 - 2040	-	1,338,900	1,338,900
2040 - 2041	-	1,338,900	1,338,900
2041 - 2042	-	1,338,900	1,338,900
2042 - 2043	6,530,000	1,338,900	7,868,900
2043 - 2044	6,770,000	1,102,188	7,872,188
2044 - 2045	7,040,000	831,388	7,871,388
2045 - 2046	7,320,000	549,787	7,869,787
2046 - 2047	7,585,000	284,437	7,869,437
Total	35,245,000	25,529,100	60,774,100

SCHEDULE OF GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2026

July 1, 2026

FISCAL YEAR	General Obligation School Refunding Bonds Series 2026 Issued May 21, 2026; Amount $70,365,000		TOTAL REQUIREMENTS
	Principal 151 / 82130.601	*Interest* 151 / 82230.603	
2026 - 2027	3,150,000	3,209,506	6,359,506
2027 - 2028	3,115,000	3,240,800	6,355,800
2028 - 2029	3,270,000	3,085,050	6,355,050
2029 - 2030	3,435,000	2,921,550	6,356,550
2030 - 2031	3,610,000	2,749,800	6,359,800
2031 - 2032	3,790,000	2,569,300	6,359,300
2032 - 2033	3,980,000	2,379,800	6,359,800
2033 - 2034	4,180,000	2,180,800	6,360,800
2034 - 2035	4,385,000	1,971,800	6,356,800
2035 - 2036	4,610,000	1,752,550	6,362,550
2036 - 2037	4,835,000	1,522,050	6,357,050
2037 - 2038	5,080,000	1,280,300	6,360,300
2038 - 2039	5,335,000	1,026,300	6,361,300
2039 - 2040	5,595,000	759,550	6,354,550
2040 - 2041	5,880,000	479,800	6,359,800
2041 - 2042	6,115,000	244,600	6,359,600
Total	70,365,000	31,373,556	101,738,556

SCHEDULE OF AEROSPACE PARK BONDS, SERIES 2018
July 1, 2026

FISCAL YEAR	Aerospace Park Bonds Series 2018 Issued March 29, 2018; Amount $2,290,750		TOTAL REQUIREMENTS
	Principal 151 / 82110.601	*Interest* 151 / 82210.603	
2026 - 2027	110,000	53,575	163,575
2027 - 2028	115,000	50,138	165,138
2028 - 2029	115,000	46,400	161,400
2029 - 2030	120,000	42,663	162,663
2030 - 2031	125,000	38,763	163,763
2031 - 2032	130,000	34,700	164,700
2032 - 2033	135,000	30,313	165,313
2033 - 2034	135,000	25,757	160,757
2034 - 2035	140,000	21,032	161,032
2035 - 2036	145,000	16,132	161,132
2036 - 2037	150,000	11,057	161,057
2037 - 2038	155,000	5,619	160,619
Total	1,575,000	376,149	1,951,149

SCHEDULE OF EMS GO BONDS, SERIES 2019
July 1, 2026

FISCAL YEAR	EMS GO Bonds Series 2019 Issued December 5, 2019; Amount $3,745,000		TOTAL REQUIREMENTS
	Principal 151 / 82110.601	***Interest*** 151 / 82210.603	
2026 - 2027	**175,000**	**74,169**	**249,169**
2027 - 2028	**185,000**	**67,169**	**252,169**
2028 - 2029	**190,000**	**59,769**	**249,769**
2029 - 2030	**200,000**	**52,169**	**252,169**
2030 - 2031	**200,000**	**47,669**	**247,669**
2031 - 2032	**205,000**	**43,169**	**248,169**
2032 - 2033	**210,000**	**38,557**	**248,557**
2033 - 2034	**215,000**	**33,832**	**248,832**
2034 - 2035	**220,000**	**28,725**	**248,725**
2035 - 2036	**225,000**	**23,500**	**248,500**
2036 - 2037	**230,000**	**17,875**	**247,875**
2037 - 2038	**240,000**	**12,125**	**252,125**
2038 - 2039	**245,000**	**6,125**	**251,125**
Total	2,740,000	504,853	3,244,853

SCHEDULE OF JAIL GO BONDS, SERIES 2020
July 1, 2026

FISCAL YEAR	Jail GO Bonds Series 2020 Issued October 28, 2020; Amount $76,190,000		TOTAL REQUIREMENTS
	Principal 151 / 82110.601	*Interest* 151 / 82210.605	
2026 - 2027	3,235,000	1,701,300	4,936,300
2027 - 2028	3,395,000	1,539,550	4,934,550
2028 - 2029	3,565,000	1,369,800	4,934,800
2029 - 2030	3,745,000	1,191,550	4,936,550
2030 - 2031	3,930,000	1,004,300	4,934,300
2031 - 2032	4,050,000	886,400	4,936,400
2032 - 2033	4,130,000	805,400	4,935,400
2033 - 2034	4,210,000	722,800	4,932,800
2034 - 2035	4,295,000	638,600	4,933,600
2035 - 2036	4,380,000	552,700	4,932,700
2036 - 2037	4,470,000	465,100	4,935,100
2037 - 2038	4,560,000	375,700	4,935,700
2038 - 2039	4,650,000	284,500	4,934,500
2039-2040	4,740,000	191,500	4,931,500
2040-2041	4,835,000	96,700	4,931,700
Total	62,190,000	11,825,900	74,015,900

SCHEDULE OF NETWORKS GO BONDS, SERIES 2021
July 1, 2026

FISCAL YEAR	NETWORKS GO Bonds Series 2021 Issued December 22, 2021; Amount $4,000,000		TOTAL REQUIREMENTS
	Principal 151 / 82110.601	*Interest* 151 / 82210.603	
2026 - 2027	185,000	70,054	255,054
2027 - 2028	190,000	66,354	256,354
2028 - 2029	190,000	62,554	252,554
2029 - 2030	195,000	59,040	254,040
2030 - 2031	200,000	55,431	255,431
2031 - 2032	205,000	51,731	256,731
2032 - 2033	205,000	47,631	252,631
2033 - 2034	210,000	43,531	253,531
2034 - 2035	215,000	39,068	254,068
2035 - 2036	220,000	34,500	254,500
2036 - 2037	225,000	29,550	254,550
2037 - 2038	230,000	24,488	254,488
2038 - 2039	235,000	18,736	253,736
2039 - 2040	240,000	12,862	252,862
2040 - 2041	250,000	6,562	256,562
Total	3,195,000	622,092	3,817,092

SCHEDULE OF GO BONDS, SERIES 2024
July 1, 2026

FISCAL YEAR	GO Public Improvement Bonds Series 2024 Issued January 10, 2024; Amount $15,675,000		TOTAL REQUIREMENTS
	Principal 151 / 82110.601	*Interest* 151 / 82210.603	
2026 - 2027	535,000	634,700	1,169,700
2027 - 2028	565,000	607,950	1,172,950
2028 - 2029	590,000	579,700	1,169,700
2029 - 2030	620,000	550,200	1,170,200
2030 - 2031	650,000	519,200	1,169,200
2031 - 2032	685,000	486,700	1,171,700
2032 - 2033	720,000	452,450	1,172,450
2033 - 2034	755,000	416,450	1,171,450
2034 - 2035	790,000	378,700	1,168,700
2035 - 2036	830,000	339,200	1,169,200
2036 - 2037	875,000	297,700	1,172,700
2037 - 2038	915,000	253,950	1,168,950
2038 - 2039	960,000	208,200	1,168,200
2039 - 2040	1,000,000	169,800	1,169,800
2040 - 2041	1,040,000	129,800	1,169,800
2041 - 2042	1,080,000	88,200	1,168,200
2042 - 2043	1,125,000	45,000	1,170,000
Total	13,735,000	6,157,900	19,892,900

SCHEDULE OF GO BONDS, SERIES 2024A

July 1, 2026

FISCAL YEAR	GO Public Improvement Bonds Series 2024 A Issued December 5, 2024; Amount $30,000,000		TOTAL REQUIREMENTS
	Principal 151 / 82110.601	*Interest* 151 / 82210.603	
2026 - 2027	975,000	1,309,500	2,284,500
2027 - 2028	1,025,000	1,260,750	2,285,750
2028 - 2029	1,075,000	1,209,500	2,284,500
2029 - 2030	1,130,000	1,155,750	2,285,750
2030 - 2031	1,185,000	1,099,250	2,284,250
2031 - 2032	1,245,000	1,040,000	2,285,000
2032 - 2033	1,310,000	977,750	2,287,750
2033 - 2034	1,375,000	912,250	2,287,250
2034 - 2035	1,445,000	843,500	2,288,500
2035 - 2036	1,515,000	771,250	2,286,250
2036 - 2037	1,590,000	695,500	2,285,500
2037 - 2038	1,670,000	616,000	2,286,000
2038 - 2039	1,740,000	549,200	2,289,200
2039 - 2040	1,805,000	479,600	2,284,600
2040 - 2041	1,880,000	407,400	2,287,400
2041 - 2042	1,955,000	332,200	2,287,200
2042 - 2043	2,035,000	254,000	2,289,000
2043 - 2044	2,115,000	172,600	2,287,600
2044 - 2045	2,200,000	88,000	2,288,000
Total	29,270,000	14,174,000	43,444,000

SCHEDULE OF EESI LOAN, SERIES 2026
July 1, 2026

FISCAL YEAR	Energy Efficient Schools Initiative Loan Loan No. 820-002 / Interest Rate 1.5% Repayment began May 1, 2026		TOTAL REQUIREMENTS
	Principal 151 / 82130.612 pgm 179	***Interest*** 151 / 82230.612 pgm 179	
2026 - 2027	233,184	30,864	264,048
2027 - 2028	236,712	27,336	264,048
2028 - 2029	240,288	23,760	264,048
2029 - 2030	243,912	20,136	264,048
2030 - 2031	247,596	16,452	264,048
2031 - 2032	251,340	12,708	264,048
2032 - 2033	255,132	8,916	264,048
2033 - 2034	258,984	5,064	264,048
2034 - 2035	218,808	1,229	220,037
Total	2,185,956	146,465	2,332,421