

Budget Committee Agenda
Wednesday, April 8, 2026, 9:00am
1st Floor Conference Room of the Historic Courthouse

1. Approval of Agenda
2. Public Comment regarding agenda items
3. Approval of minutes from the last Budget meetings
4. Budget transfers approved by the Mayor
5. Fund Balance Projection
6. Budget transfers to be approved by the Budget Committee
 - a. Health Dept – Salary reallocations
7. Resolutions:
 - a. Health Dept – Grant budget amendment for additional \$100,000 of non-matching state funding for facility improvements.
 - b. Sheriff – budget amendment for FY26 SRO grant funds - \$10,775
 - c. HEW – Budget amendment of \$1,500 for tipping fees of Environmental Cleanup of Taylor Bridge Road property
 - d. HEW – Authorization to spend up to \$500,000 from Education Capital Project Fund (budget line 177-95100-709, School Technology Equipment) for instructional technology and wireless network infrastructure updates
 - e. Additional funding for Corporate Image through FY26 - June 30, 2026
 - f. CIA – Authorizing a PILOT Program for the JC Housing Authority-Fairview Apartments
 - g. Trustee Surety Bonds vs Comptroller Insurance Coverage
 - h. Election Office requests use of \$21,000 from Part-time budget line to purchase printers and laptops
8. Discussion and/or Informational items with possible action: FY27 Budget meetings calendar
9. Sales Tax Update

Budget Committee Minutes
March 11, 2026 9:00am
1st floor conference room of the Historic Courthouse

Committee members attending: Mayor Joe Grandy, Commissioners Ben Carder, Richard Tucker and Marty Johnson

Committee members absent: Commissioner David Stout

Others in attendance: Mitch Meredith-Director of Finance, Jerry Boyd-Director of Schools, Keith Sexton-Sheriff, Sarah Roberts, Robbie McGuire-Assessor, Cheryl Storey-County Clerk, Rick Storey-Trustee, Chelsie Summey, Brenda Downes-Circuit Court Clerk, Laura Moree-Library Director, Laurie Levknecht, Allyson Wilkinson-County Attorney, Karen Nelson, Martha Davenport, James Reeves, Tammy Cloyd, Tiffany Matthews, Sherry Greene, Natalea Hillen-WCYB and Emma Caskill-JC Press

The meeting was called to order by Mayor Grandy and opened in prayer by Commissioner Carder.

Mayor Grandy asked if a few items could be added to the agenda. Please add: as Item 7h – Request to budget remaining allocated ARPA water projects funds and to authorize expenditure of remaining Capital Projects Fund water projects budget; as Item 8e - Discuss environmental cleanup fees per the HEW Committee; and as Item 8f - Discuss potential property tax freeze for seniors. Commissioner Carder made a motion to approve the agenda with those additions. Commissioner Johnson seconded the motion. Motion carried unanimously.

Mayor Grandy opened the floor for public comment. Members of the public spoke:

- Karen Nelson – 120 Hicks Acres Drive, Gray
- James Reeves – 125 Cindy Anne Drive, Gray

Motion to approve the February 11th minutes was made by Commissioner Carder, seconded by Commissioner Johnson. Motion carried unanimously.

Items discussed:

Item 1 - For informational purposes, Mayor Grandy presented to the Committee, February budget amendments that were approved by the Mayor.

Item 2 - For informational purposes, Mayor Grandy presented the Fund Balance projection.

Item 3 – Mayor Grandy presented budget transfers to be approved by the Budget Committee:

- a. Circuit Court Clerk requests move of \$23,000 from Deputy Clerk Salary line item into Overtime Pay. This will allow pay out of accumulated comp time within the department. Motion to approve was made by Commissioner Tucker, seconded by Commissioner Johnson. Motion carried unanimously. No resolution required.

Item 4 – Mayor Grandy presented budget amendments requiring a resolution for consideration by the Commission:

- a. From HEW – Schools request budget amendment for increased revenue and expenditures from grant awards in its General Purpose School Fund. Motion to approve the amendment was made by Commissioner Carder, seconded by Commissioner Tucker. Motion carried unanimously. Resolution will be presented to the full Commission.
- b. From HEW – Schools request budget amendment for increased revenue and expenditures in its School Nutrition Fund budget. Motion to approve was made by Commissioner Tucker, seconded by Commissioner Johnson. Motion carried unanimously. Resolution will be presented to the full Commission.
- c. From Public Safety – Sheriff requests amending FY26 budget with regards to the insurance reimbursement for damaged cruisers and equipment in the amount of \$12,861. Motion to approve was made by Commissioner Johnson,

seconded by Commissioner Carder. Motion carried unanimously. Resolution will be presented to the full Commission.

- d. Circuit Court Clerk requests moving \$6,000 from 53900.332 Other Administration of Justice - Legal Notice to 53100.348 Circuit Court - Postage line item. Motion to approve was made by Commissioner Tucker, seconded by Commissioner Carder. Motion carried unanimously. Resolution will be presented to the full Commission.
- e. Highway requests budget amendment of \$5,000 from the restricted reserve fund to pay death benefits for a former employee. Motion to approve was made by Commissioner Carder, seconded by Commissioner Johnson. Motion carried unanimously. Resolution will be presented to the full Commission.
- f. Mayor Grandy requests authorization to spend, not to exceed \$300,000, from Capital Projects Fund for Johnson City's engineering costs for Phase IV water projects. Motion to approve was made by Commissioner Johnson, seconded by Commissioner Tucker. Motion carried unanimously. Resolution will be presented to the full Commission.
- g. Mayor Grandy requests authorization to spend up to \$6,000, from Capital Projects Fund for gutters and HVAC repair/replacement at the Jonesborough Library. Motion to approve was made by Commissioner Carder, seconded by Commissioner Tucker. Motion carried unanimously. Resolution will be presented to the full Commission.
- h. Mayor Grandy requests budgeting the remaining allocated but unobligated ARPA water funds for Jonesborough and Chuckey waterline projects previously committed. Motion to approve was made by Commissioner Tucker, seconded by Commissioner Carder. Motion carried unanimously.
 1. Mayor Grandy also asked that the Committee approve expending the remaining budgeted Capital Project funds (\$2,180,000) for continuing the Jonesborough and other waterline projects. Motion to approve was made by Commissioner Carder, seconded by Commissioner Tucker. Motion carried unanimously. Resolution will be presented to the full Commission.

Item 5 – Discussion of Informational items with possible action:

- a. From HEW – Discussion of application for ARC & CDBG Grants. Resolution will be presented to the full Commission for their consideration of approving the applications.
- b. Sheriff requests proceeds from the sale of surplus shotguns be committed for the purchase of less lethal shotguns. Motion was made by Commissioner Tucker, seconded by Commissioner Johnson to commit the proceeds for use by the Sheriff for acquisition of said shotguns. Motion carried unanimously.
- c. Director Meredith stated, per Moody's Ratings, the County's financial rating remains a AA2.
- d. Mayor Grandy discussed with the Committee the potential cost of environmental cleanup, approved through the HEW Committee. Solid Waste will cover the cost, but the general fund will need to reimburse Solid Waste for any cost above the budgeted environmental cleanup line item balance.
- e. Director Meredith spoke on the February financials and stated the financials are posted on the County's website.
- f. Mayor Grandy discussed with the Committee the upcoming potential tax freeze legislation. The Committee asked Attorney Wilkinson to bring back specifics, related to the legislation, at the April Budget Committee meeting for further discussion.

Item 5 - For informational purposes, Mayor Grandy presented the Sales Tax update.

The meeting was adjourned at 10:15am.

Attachments:

- Mayor Approved Budget Amendments
- Fund Balance Projection
- Sales Tax Update

Action Items:

- Eight (8) resolutions will be forwarded to the full Commission at their March 23rd meeting for consideration.

Respectfully submitted by Sherry Greene and Mitch Meredith.

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00045	Recovery Court - Tuition Funding	2025-2026	03/11/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		To reclassify funds for tuition cost for National ALL RISE conference	101 E 53330 355 241 00000 000		03/09/2026	0.00	3,000.00
2		To reclassify funds for tuition cost for National ALL RISE conference	101 E 53330 356 241 00000 000		03/09/2026	3,000.00	0.00
TOTALS						3,000.00	3,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00046	BUDGET COMMITTEE - Circuit Court Comp Time Pa	2025-2026	03/11/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		To reallocate salary slippage for comp time payout	101 E 53100 187 000 00000 000		03/11/2026	23,000.00	0.00
2		To transfer projected salary slippage for comp time payout	101 E 53100 106 000 00000 000		03/11/2026	0.00	23,000.00
TOTALS						23,000.00	23,000.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00047	County Buildings - Transfer for Small Tools P	2025-2026	03/16/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		To transfer funds for purchase of Freon Recovery Unit and related Vacuum Pump.	101 E 51800 335 000 00000 000		03/16/2026	0.00	2,500.00
2		To transfer funds for purchase of Freon Recovery Unit and related Vacuum Pump.	101 E 51800 446 000 00000 000		03/16/2026	2,500.00	0.00
TOTALS						2,500.00	2,500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00048	Election - Transfer for Printer Purchase	2025-2026	03/19/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Printer Purchase	101 E 51500 709 000 00000 000		03/19/2026	4,500.00	0.00
2		For printer purchase	101 E 51500 435 000 00000 000		03/19/2026	0.00	4,500.00
TOTALS						4,500.00	4,500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00049	Highway - Transfer to clear line item overage	2025-2026	03/19/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer to eliminate line item overage	131 E 61000 332 000 00000 000		03/19/2026	1,200.00	0.00
2		Transfer to eliminate line item overage	131 E 61000 330 000 00000 000		03/19/2026	120.00	0.00
3		Transfer to eliminate line item overage	131 E 61000 709 000 00000 000		03/19/2026	0.00	1,320.00
TOTALS						1,320.00	1,320.00

Mayor Approved Budget Amendments

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00050	Solid Waste - Rental Overage	2025-2026	03/19/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Transfer for additional expense	116 E 55732 351 000 00000 000		03/19/2026	500.00	0.00
2		To transfer for additional rental expense	116 E 55732 335 000 00000 000		03/19/2026	0.00	500.00
TOTALS						500.00	500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00051	Mental Health Court - Trnasfer for Participan	2025-2026	03/24/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1			101 E 53330 599 239 00000 000		03/24/2026	9,855.00	0.00
2			101 E 53330 356 239 00000 000		03/24/2026	5,000.00	0.00
3			101 E 53330 312 239 00000 000		03/24/2026	0.00	9,855.00
4			101 E 53330 355 239 00000 000		03/24/2026	0.00	5,000.00
TOTALS						14,855.00	14,855.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00052	Recovery Court - Conference Travel/Tuition	2025-2026	03/24/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1			101 E 53330 356 241 00000 030		03/24/2026	3,500.00	0.00
2			101 E 53330 355 241 00000 030		03/24/2026	0.00	3,500.00
TOTALS						3,500.00	3,500.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00053	Highway - TCSA Registration Fee	2025-2026	03/25/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1			131 E 61000 356 000 00000 000		03/25/2026	250.00	0.00
2			131 E 61000 355 000 00000 000		03/25/2026	0.00	250.00
TOTALS						250.00	250.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00054	Highway - Transfer for additional costs of fe	2025-2026	03/27/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		To allocate additional funds for fertilier, seed, etc.	131 E 62000 420 000 00000 000		03/27/2026	2,000.00	0.00
2		To allocate unused engineering funds for fertilier, seed, etc.	131 E 62000 321 000 00000 000		03/27/2026	0.00	2,000.00
TOTALS						2,000.00	2,000.00

Mayor Approved Budget Amendments

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00055	Solid Waste - Transfer for unexpected towing	2025-2026	03/27/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1			116 E 55732 353 000 00000 000		03/27/2026	750.00	0.00
2		transfer to cover towing expense	116 E 55732 335 000 00000 000		03/27/2026	0.00	750.00
TOTALS						750.00	750.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00056	To transfer county 5% match on FEMA Pmt #1-3	2025-2026	03/27/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1			101 E 54430 590 024 00000 028		03/27/2026	434,050.42	0.00
2			101 E 54430 599 024 00000 028		03/27/2026	0.00	434,050.42
TOTALS						434,050.42	434,050.42

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00057	Highway - Data Processing funding	2025-2026	03/30/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1			131 E 61000 411 000 00000 000		03/30/2026	100.00	0.00
2			131 E 61000 435 000 00000 000		03/30/2026	0.00	100.00
TOTALS						100.00	100.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00058	Water - Chuckey Change Order	2025-2026	03/31/2026	Web Batch Entry	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		Change Order 1	127 E 58831 799 060 02000 070		03/31/2026	67,950.00	0.00
2		Transfer for Chuckey CO #1	127 E 58831 799 300 00000 000		03/31/2026	0.00	67,950.00
TOTALS						67,950.00	67,950.00

BATCH	DESCRIPTION	FISCAL YEAR	POST DATE	BATCH ORIGIN	STATUS
25-00060	Sheriff - transfer for grant alignment	2025-2026	03/31/2026	Submit Transfer	History

LINE	NAME/PROJ	DESCRIPTION/ADDITIONAL DESCRIPTION	ACCOUNT/REFERENCE	QUICK KEY	ENTRY DATE	DEBIT AMOUNT	CREDIT AMOUNT
1		transfer for grant alignment	101 E 54110 716 233 00000 000		04/01/2026	155.00	0.00
2		transfer for grant alignment	101 E 54110 718 233 00000 000		04/01/2026	0.00	155.00
TOTALS						155.00	155.00

Mayor Approved Budget Amendments

<u>BATCH</u>	<u>DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>POST DATE</u>	<u>BATCH ORIGIN</u>	<u>STATUS</u>
25-00061	Health Dept - Miscellaneous Overages	2025-2026	03/31/2026	Web Batch Entry	History

<u>LINE</u>	<u>NAME/PROJ</u>	<u>DESCRIPTION/ADDITIONAL DESCRIPTION</u>	<u>ACCOUNT/REFERENCE</u>	<u>QUICK KEY</u>	<u>ENTRY DATE</u>	<u>DEBIT AMOUNT</u>	<u>CREDIT AMOUNT</u>
1			101 E 55110 312 000 00000 000		03/30/2026	500.00	0.00
2			101 E 55110 361 000 00000 000		03/30/2026	85.00	0.00
3			101 E 55110 502 000 00000 000		03/30/2026	1,710.00	0.00
4			101 E 55110 530 000 00000 000		03/30/2026	20.00	0.00
5			101 E 55110 336 000 00000 000		03/31/2026	0.00	2,315.00
TOTALS						2,315.00	2,315.00

***** End of report *****

Washington County, Tennessee

Item 5

Fund Balance Projections

For the Year Ended June 30, 2026

	General Fund	Highway	Solid Waste	Debt Service - 151 & 152*	ARPA - 127	Opioid - 128	Capital Projects - Gen'l 171	Capital Projects - Educ 177	Helene Recovery - 178	Drug - 122	Self- Insurance - 263
FY25 Fund Balance Per Audit	\$ 23,186,060	\$ 10,010,099	\$ 1,224,537	\$ 12,714,920	\$ 4,180,805	\$ 1,666,774	\$ 5,221,222	\$ 6,780,269	\$ 70,337,824	\$ 157,372	\$ 4,402,805
FY26 Budget as Originally Adopted - Revenues	61,808,167	13,141,950	2,789,430	22,869,816	-	490,000	6,813,584	2,943,000	-	10,700	8,694,521
FY26 Budget as Originally Adopted - Expenditures	(68,837,094)	(17,721,548)	(2,773,435)	(18,913,832)	-	(786,000)	(7,050,000)	(3,826,000)	-	(35,000)	(7,874,027)
FY26 Budget as Originally Adopted - Transfers	7,800,000	1,500,000	-	(6,000,000)	-	-	(1,800,000)	-	(1,500,000)	-	-
Projected FY26 Fund Balance, Before Amendments	23,957,133	6,930,501	1,240,532	10,670,904	4,180,805	1,370,774	3,184,806	5,897,269	68,837,824	133,072	5,223,299
# FY26 Adopted Budget Amendments Impacting Fund Balance											
1 Res 25-07-21 IDB - D&O Liability Premium	(5,000)										
2 Res 25-07-20 County Clerk - Data Processing Reserve	(17,000)										
3 Res 25-07-22 Helene Transfer to Highway & Solid Waste									(30,075,000)		
4 Res 25-07-24 Election Office HVAC Replacement							(12,000)				
5 Res 25-08-05 Jonesborough Planning Support	25,000										
6 Res 25-08-07 Sheriff - Detention Center Water Lines							(15,000)				
7 Res 25-08-08 Sheriff - Detention Center Boiler	(40,000)										
8 Res 25-08-13 Codes Compliance/Zoning - Furniture	(2,000)										
9 Res 25-08-14 Highway - Rebudgeting of unused EMS Paving							(6,287)				
10 Res 25-08-18 Mayor - NE State Renovations to Gray TLC							(325,000)				
11 Res 25-08-19 Clerk & Master - Liability Claim	(500)										
12 Res 25-09-11 ECB - OneDigital Benefits Consultant											(67,000)
13 Res 25-09-15 Public Safety - Fire Program Expansion	(550,000)										
14 Res 25-09-17 Mayor - FEMA Consultant	(323,700)										
15 Res 25-09-18 Zoning - Plotter Purchase	(12,800)										
16 Res 25-09-19 Archives - HVAC Replacement (estimated)	(70,000)										
17 Res 25-09-20 HR - Retiree Paid-Up Life Insurance	(4,594)										
18 Res 25-10-09 Sheriff - Jail Upgrades from eCig Reserve	(45,000)										
19 Res 25-10-03 Education Capital - Various Appropriations								(3,643,000)			
20 Res 25-10-15 Windows 11 Conversion, MS Office 365 and Netw	(84,411)	(1,060)	(170)				(15,140)				
21 Res 25-10-16 NE State Culinary Program Renovations							(250,000)				
22 Res 25-11-04 ARPA - Jonesborough Ag Learning Facility					(617,000)						
23 Res 25-11-11 Sheriff - Vehicle Purchase (eCig Reserve)	(121,376)										
24 Res 25-11-16 County Clerk - Data Processing Equip (DP Reserve)	(30,000)										
25 Res 25-11-17 Circuit Court Clerk - Courtroom A/v Equip (DP Res	(15,000)										
26 Res 25-11-18 HR - Retiree Paid-up Life Insurance (Perez & Clark	(4,780)										
27 Res 25-11-18 Mayor - Gray Library & TLC Signage							(27,540)				
28 Res 25-11-20 Mayor - Safety Director Stipend	(391)										
29 Res 26-01-09 Recovery Court - Additional Funding from Baby Do	(50,000)										
30 Res 26-01-15 Library Data Processing Equipment							4,610				
31 Res 26-02-13 Circuit Court Courtroom A/v Improvements from R	(25,000)										
32 Res 26-02-14 Reg of Deeds Printer/Scanner Purchase with Reserv	(10,500)										
33 Res 26-03-13 Highway - Retiree Paid-Up Life Insurance		(5,000)									
34 Res 26-03-15 Water Task Force - Budgeting of Remaining ARPA Water Funds					(3,563,805)						
Approved Budget Amendments	(1,387,052)	(6,060)	(170)	-	(4,180,805)	-	(646,357)	(3,643,000)	(30,075,000)	-	(67,000)
# Proposed Budget Amendments Impacting Fund Balance											
1 Environmental Clean-up	(1,500)										
Budgeted Fund Balance Projection	\$ 22,568,581	\$ 6,924,441	\$ 1,240,362	\$ 10,670,904	\$ -	\$ 1,370,774	\$ 2,538,449	\$ 2,254,269	\$ 38,762,824	\$ 133,072	\$ 5,156,299
FY26 Fund Policy Restrictions	(18,716,413)			(7,618,870)							
Restricted Reserves	(1,319,234)										
Projected Unassigned Budgeted Fund Balance	\$ 2,532,934	\$ 6,924,441	\$ 1,240,362	\$ 3,052,034	\$ -	\$ 1,370,774	\$ 2,538,449	\$ 2,254,269	\$ 38,762,824	\$ 133,072	\$ 5,156,300
MEMO ONLY											
Cumulative Amendments	\$ (2,861,104)	\$ (17,120)	\$ (340)	\$ -	#####	\$ -	\$ (1,288,104)	\$ (7,286,000)	\$ (60,150,000)	\$ -	\$ (134,000)

Washington County, TN

Restricted, Committed & Assigned Reserve Balances (Unaudited)

	6/30/2025	Approved	Requested	Available
101 Q 34510 000 420 00000 000 RES IDB ECONOMIC DEVELOPMENT	783,323	(5,000)		778,323
101 Q 34510 000 805 00000 000 ALCOHOL AND DRUG TREATMENT	265,835			265,835
101 Q 34510 000 806 00000 000 DATA PROCESSING - REGISTER	112,735	(10,500)		102,235
101 Q 34610 000 808 00000 000 HOTEL/MOTEL TAX - RESTRICTED	172,840			172,840
101 Q 34610 000 808 00000 000 HOTEL/MOTEL TAX - COMMITTED	290,000			290,000
101 Q 34510 000 810 00000 000 SPORTS BETTING TAX	455,900			455,900
101 Q 34515 000 809 ADDITIONAL \$3.00 TITLE FEE	340,633	(30,000)		310,633
101 Q 34515 000 811 00000 000 COUNTY CLERK CERTIF OF TITLE	91,422	(17,000)		74,422
101 Q 34515 000 812 00000 000 ELECTRONIC INSURANCE VERIFICATION	73,273			73,273
101 Q 34520 000 815 00000 000 DATA PROCESSING - CIRCUIT COURT	160,593	(40,000)		120,593
101 Q 34520 000 816 00000 000 COURTROOM SECURITY	117,969			117,969
101 Q 34520 000 819 00000 000 CIRCUIT COURT E CITATION FEE	4,731			4,731
101 Q 34525 000 213 00000 000 RESTRICTED INMATE eCIGS	504,233	(231,376)		272,857
101 Q 34525 000 214 00000 000 TBE COMMISSARY 7% FEE	80,350			80,350
101 Q 34525 000 818 00000 000 LAW ENFORCEMENT E CITATION FEE	22,331			22,331
101 Q 34525 000 821 00000 000 ASSET FORFEITURE FUNDS	27,470			27,470
101 Q 34525 000 822 00000 000 EMA UNSPENT GRANT FUNDS	907			907
101 Q 34525 000 823 00000 000 SEX OFFENDER REGISTRY	27,459			27,459
102 Q 34525 000 826 00000 000 CONFIS'D WEAPON PROCEEDS	161			161
101 Q 34525 000 827 00000 000 MILITARY SURPLUS PROP PROCEEDS	33,811			33,811
101 Q 34610 000 870 00000 000 ENVIRONMENTAL CLEANUP	109,801	(25,000)	(1,500)	83,301
101 Q 34620 000 030 00000 000 RECOVERY COURT	146,624	(112,500)		34,124
101 Q 34625 000 235 PUBLIC SAFETY - MENTAL HEALTH	13,536			13,536
101 Q 34710 000 852 00000 000 PRESERVATION OF RECORDS	87,776	(70,000)		17,776
101 Q 34786 000 880 00000 000 RETIREE LIFE INSURANCE BENEFIT	15,000			15,000
Totals	3,938,715	(541,376)	(1,500)	3,395,839
NON-RESERVE CALC ACCOUNTS	(372,737)	525,876	1,500	(2,076,605)
RESERVE RESTRICTION	3,565,979	(15,500)	-	1,319,234

BUDGET AMENDMENT REQUEST

Amounts in whole dollars only. Attach any supporting documents.

Fund No. 101

Department: Health Dept

Date: 4/1/2026

Requested by: Katie Mclellan

Signature: _____

Reason for Amendment and Funding Source (if required):

Request to reallocate salary budget to align with personnel adjustments.

Skyward Account No.			Account Description	Current Budget	Increase	Decrease	Amended Budget
Account	Object	Grant / Project					
55110	131		Medical Personnel	139,066		1,980	137,086
55110	162		Clerical Personnel	309,570		2,945	306,625
55110	166		Custodial Personnel	29,411		50	29,361
55110	167		Overtim	-	5		5
55110	188		Bonus Payments	-	6,970		6,970
55110	189		Other Salaries & Wages	154,333		2,400	151,933
55110	206		Life Insurance	-	400		400
55110							
			Totals	632,380	7,375	7,375	632,380

Approved by Mayor (TCA 5-9-407(d)(1))

Signature: _____

Date: _____

Approved by Budget Committee (TCA 5-9-407(d)(2))

Signature: _____

Date: _____

Approved by Commission (TCA 5-9-407(b))

Resolution #: _____

Date: _____

Accounts & Budget Use

Previously Disapproved by Commission: _____

Amending Personnel Costs: _____

Date to Legal for Resolution: _____

Approved for Budget Posting:

Director of Accounts & Budget

Date

Skyward Ref # _____

BUDGET AMENDMENT REQUEST

Amounts in whole dollars only. Attach any supporting documents.

Fund No. 101

Department: Health Dept

Date: 3/26/2026

Requested by: Mayor Grandy

Signature: _____

Reason for Amendment and Funding Source (if required):

County received a non-matching \$100,000 state grant for improvements to the health department.

Skyward Account No.			Account Description	Current Budget	Increase	Decrease	Amended Budget
Account	Object	Grant / Project					
47590			Federal thru State	-	100,000		100,000
55110	799		Other Capital Outlay	-	100,000		100,000
							-
			Totals				

Approved by Mayor (TCA 5-9-407(d)(1))

Signature: _____

Date: _____

Approved by Budget Committee (TCA 5-9-407(d)(2))

Signature: _____

Date: _____

Approved by Commission (TCA 5-9-407(b))

Resolution #: _____

Date: _____

Accounts & Budget Use

Previously Disapproved by Commission: _____

Amending Personnel Costs: _____

Date to Legal for Resolution: _____

Approved for Budget Posting:

Director of Accounts & Budget

Date

Skyward Ref # _____

BUDGET AMENDMENT REQUEST

Amounts in whole dollars only. Attach any supporting documents.

Fund No. 101

Department: Sheriff's Office

Date: 3/27/2026

Requested by: Sarah Roberts

Signature: Sarah Roberts

Reason for Amendment and Funding Source (if required):

Budget amendment for FY 2026 SRO grant

After the budget amendment in February 2026 some SROs went to different schools. This amendment is to recognize the grant funds to be spent on salaries and benefits with the new SRO positions in place

**Note - each school is allotted \$75,000 total grant funds.

Skyward Account No.			Account Description	Current Budget	Increase	Decrease	Amended Budget
Account	Object	Grant / Project					
54110	170	212	Salaries - SRO	678,598	8,917		687,515
54110	201	212	Social Security - SRO	41,772	553		42,325
54110	204	212	Pensions - SRO	66,797	1,176		67,973
54110	212	212	Medicare - SRO	7,027	129		7,156
54110	716	212	Law Enf. Equip-SRO	23,361		10,775	12,586
							-
							-
							-
							-
							-
							-
							-
							-
			Totals	817,555	10,775	10,775	817,555

Approved by Mayor

Signature: _____

Date: _____

Approved by Budget Committee:

Signature: _____

Date: _____

Approved by Commission

Resolution #: _____

Date: _____

Accounts & Budget Use

Previously Disapproved by Commission:

Yes

No

Amending Personnel Costs:

Yes

No

Date to Legal for Resolution: _____

Approved for Budget Posting:

Director of Accounts & Budget

Date

BUDGET AMENDMENT REQUEST

Amounts in whole dollars only. Attach any supporting documents.

Fund No. 101

Department: Environmental Clean-Up

Date: 3/30/2026

Requested by: Angie Charles

Signature: _____

Reason for Amendment and Funding Source (if required):

Budget is not sufficient to pay Solid Waste tipping fees on Dedderick property clean-up

Skyward Account No.			Account Description	Current Budget	Increase	Decrease	Amended Budget
Account	Object	Grant / Project					
51750	536	050	Hazardous Waste Cleanup	25,000	1,500		26,500
34610	000	870	Committed Reserve - Env Cleanup	84,800		1,500	83,300

Approved by Mayor (TCA 5-9-407(d)(1))

Signature: _____

Date: _____

Approved by Budget Committee (TCA 5-9-407(d)(2))

Signature: _____

Date: _____

Approved by Commission (TCA 5-9-407(b))

Resolution #: _____

Date: _____

Accounts & Budget Use

Previously Disapproved by Commission: _____

Amending Personnel Costs: _____

Date to Legal for Resolution: _____

Approved for Budget Posting:

Director of Accounts & Budget

Date

Skyward Ref # _____

Account Level	2024-25	2025-26	2025-26	REMAINING	% OF
Obj Description	Total Exp	YTD	BUDGET	BUDGET	BUDGET
101					
51750					
00000					
050					
189 OTHER WAGES - ENV COURT	43,065	36,742	48,165	11,423	76%
201 SOCIAL SECURITY - ENV CLEA	2,596	2,214	2,990	776	74%
204 PENSIONS - ENV CLEANUP	5,189	4,846	6,360	1,514	76%
205 HEALTH INSURANCE/ENV CLEAN	8,863	6,854	9,670	2,816	71%
206 LIFE INSURANCE	0	16	0	-16	0%
212 MEDICARE - ENV CLEANUP	607	518	700	182	74%
299 OTH FRINGE BENEFITS/ENV CO	54	93	0	-93	0%
307 COMMUNICATION - ENV CLEANU	503	336	800	464	42%
348 POSTAL CHARGES - ENV CLEAN	240	99	1,000	901	10%
349 PRINTING, STATIONERY AND F	0	0	100	100	0%
350 INT CONNECTIVITY/ENV CT CL	408	272	0	-272	0%
425 GASOLINE - ENV CLEANUP	636	1,600	1,800	200	89%
435 OFFICE SUPPLIES - ENV CLEA	354	119	500	381	24%
451 UNIFORMS - ENV CLEANUP	159	80	300	220	27%
453 VEHICLE PARTS - ENV CLEANU	0	0	400	400	0%
506 INSURANCE-LIABILITY/ENV CR	191	152	0	-152	0%
511 VEHICLE INS - ENV CLEANUP	698	744	500	-244	149%
513 WORKERS' COMPENSATION INSU	124	54	100	46	54%
536 HAZARDOUS WASTE CLEANUP	5,275	24,720	25,000	280	99%
709 DATA PROCESS EQPT - ENV CL	0	0	350	350	0%
---	68,962	79,459	98,735	19,276	80%
---	68,962	79,459	98,735	19,276	80%
---	68,962	79,459	98,735	19,276	80%
---	68,962	79,459	98,735	19,276	80%
=====	=====	=====	=====	=====	=====

Number of Accounts: 20

***** End of report *****

Acct		Acct		Obj	Loc	Obj	Loc	March 2025-26	March 2025-26	Account	2025-26				
								Credits	Debits	Balance	FYTD	Activity			
Date	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount				
01/14/26	AP		GF0114	UNDERCUTS LAWN	1142600053	CLEAN UP OF TOMMIE JOHNSON PROPERTY LOCATED AT 316 HWY. 81 NORTH, JONESBOROUGH, TN 37659 AS PER SPECIFICATIONS AND QUOTE.	260107 T	01/07/26	101038819	01/14/26	16,550.00				
01/14/26	AP		GF0114	WASHINGTON COUNTY SOLID WASTE & RECYCLING	0	ZONING PROPERTY CLEAN UP - 316 TN - HWY 81 N	25/26-002	12/19/25	101038826	01/14/26	2,370.25				
P.O. #	*Year	Description		Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount Open	Sts				
1142600069	2025	CLEANUP OF DEDDERICK PROPERTY		UNDERCUTS LAWN	03/10/2026	5,800.00	5,800.00	0.00	0.00	5,800.00	0				
					*Total	5,800.00	5,800.00	0.00	0.00	5,800.00					
					*101 E 51750 536 050 00000 000						18,920.25				
					*Accounts Payable						18,920.25				
Grand Expense Totals								0.00	0.00	18,920.25	18,920.25				
										Total for Accounts Payable	18,920.25				
										Grand Total	18,920.25				

Number of Accounts: 1

* The Year column displays the first year of the fiscal year pair (2025 for 2025-2026).

** The report displays only accounts with activity for the selected sources in the date range selected.

***** End of report *****

From: [Angie Charles](#)
To: [Joe Grandy](#)
Cc: [Ben Carder](#); [T.K. Hill](#); [Mitch Meredith](#)
Subject: FW: Judgment/Lien re: 212 Taylor Bridge Rd.
Date: Monday, March 30, 2026 2:12:17 PM
Attachments: [ltr to property owner 3.30.26 re Lien.pdf](#)
[image001.png](#)

Good Afternoon Mayor,

I'd like to request an April Budget Committee item. As authorized by the HEW Committee, the County completed an environmental clean-up of property located on Taylor Bridge Rd. The tipping fees for this action exceeded the budget by \$1,151.13. Line item 51750-536 is short this amount and will need adjustment to pay the invoice.

Thank You,
Angie



Angela L. Charles, AICP | Planning Director
Washington County, Tennessee
Office: (423) 753-1852
www.washingtoncountyttn.org

From: Tiffany Matthews <TMatthews@washingtoncountyttn.org>
Sent: Monday, March 30, 2026 11:23 AM
To: T.K. Hill <THill@washingtoncountyttn.org>; Angie Charles <ACharles@washingtoncountyttn.org>
Cc: Allyson Wilkinson <AWilkinson@washingtoncountyttn.org>
Subject: Judgment/Lien re: 212 Taylor Bridge Rd.

Please see the attached letter and a copy of the judgment obtained today.

Best regards,

Tiffany Matthews

Paralegal

Washington County Attorney Office

P.O. Box 555

Jonesborough, TN 37659

(423) 753-4864

tmatthews@washingtoncountyttn.org

Allyson L. Wilkinson
County Attorney
Tiffany Matthews
Paralegal



Washington County
T E N N E S S E E

Post Office Box 555
Jonesborough, TN 37659
Phone (423) 753-4864
Fax (423) 913-8303

March 30, 2026

Judgment Lien

URGENT MATTER REGARDING YOUR PROPERTY

William Deaderick
212 Taylor Bridge Rd
Jonesborough, TN 37659

RE: Property Violations located at 212 Taylor Bridge Rd (Map 90, Parcel 4)

Dear Mr. Deaderick,

Further to our letter dated March 27, 2026, this matter came to be heard on **March 30, 2026**, before the **Honorable Jonathan Minga, General Sessions Court Judge**, at the Washington County Justice Center.

Washington County was granted a Judgment Order (attached, without exhibits), which has been recorded in conjunction with placing a lien upon the above-referenced property for costs incurred by the County in bringing the property into compliance. The total lien amount is \$7,345.77, consisting of \$6,951.13 in clean-up and tipping fees, \$159.50 in court costs, \$120.00 in service of process fees, and \$115.14 in recording and processing fees.

Please advise how you intend to satisfy this obligation.

If you have any questions or wish to make arrangements to satisfy this lien, please contact the Washington County Attorney's Office at (423) 753-4864.

Sincerely,


Allyson L. Wilkinson
County Attorney

ALW/trm

ENC. March 30, 2026 Judgment Order

cc: Angie Charles, Planning Director
T.K. Hill, General Welfare Office

ENVIRONMENTAL COURT
IN THE GENERAL SESSIONS COURT FOR WASHINGTON COUNTY
AT JONESBOROUGH, TENNESSEE

COPY

DOCKET NO.

CV-84528

Filed 30th day of

March 20 26 at _____

_____ o'clock _____ M

Brenda Downes, Clerk

WASHINGTON COUNTY, TENNESSEE

V.
William M. Deaderick
212 Taylor Bridge Rd.,
Jonesborough, Tennessee 37659
DEFENDANT.

JUDGMENT ORDER

This matter came to be heard on Monday, March 30, 2026, before the **Honorable Jonathan Minga, General Sessions Court Judge.**

1. On October 10, 2025, a citation was requested alleging that the Defendants' property was in violation of Washington County Zoning, specifically unpermitted structures, recreational vehicles as permanent residences maintained or permitted to be maintained on such property, the growth of trees, vines, grass, underbrush and/or the accumulation of debris, trash, litter, garbage, or any combination of the preceding elements, so as to endanger the health, safety or welfare of Washington County citizens, or to encourage the infestation of rats and other harmful animals.
2. On October 21, 2025, Charles Hensley, who resides on the property in question and is over the age of eighteen (18) years, was properly served.
3. On October 29, 2025, the Court ordered and authorized the County to enter the property located at 212 Taylor Bridge Rd., Jonesborough, Tennessee, 37659, and further described on Tax Map 090, Parcel 004.00 in the 4th Civil District and completely abate all violations on the Defendant's property. *Order, signed by the Honorable Janet Vest Hardin, General Sessions Court Judge, dated August 8, 2025 attached hereto as "EXHIBIT A"*.
4. The County obtained a statement in the amount of \$5,800.00 for bringing the property into compliance and \$1,151.13 in tipping fees. *Attached hereto as "EXHIBIT B"*. Washington County incurred these costs in bringing the property into compliance.
5. The Defendant has unpaid court costs in the amount of \$1,575.00.

Washington County Tennessee, Teresa Bowman, Register
 RECEIPT #: 374692 INSTRUMENT #: 260005006
 CONSIDERATION: 0.00 EDP FEE: 2.00
 MORTGAGE TAX: 0.00 REGISTER FEE: 0.00
 TRANSFER TAX: 0.00 OTHER FEES: 0.00
 RECORDING FEE: 110.00 TOTAL AMOUNT: 112.00
 3/30/2026 at 10:43AM
 HoLL/Imag 1223 Page 2030-2051
 ORDER



EXACT COPY OF ORIGINAL DOCUMENT AS IT APPEARS AT THE WASHINGTON COUNTY GENERAL SESSIONS COURT
 BRENDA DOWNES, CLERK

DC

**ENVIRONMENTAL COURT
IN THE GENERAL SESSIONS COURT FOR WASHINGTON COUNTY
AT JONESBOROUGH, TENNESSEE**

6. Personal service on the Defendant required the services of a professional process server at the cost of \$120.00. Attached hereto as "EXHIBIT C".
7. Recording and processing fees for this judgment total \$115.14


It is hereby **ORDERED, ADJUDGED and DECREED** as follows:

1. Washington County is granted a judgment in the amount of **\$7,345.77**
2. Washington County shall be authorized to place a lien against the property in the amount of **\$7,345.77** which includes the cost of cleanup and unpaid court costs pursuant to T.C.A. § 5-1-115.

ENTER, this the 30th day of March, 2026.



JONATHAN MINGA, GENERAL SESSIONS COURT JUDGE



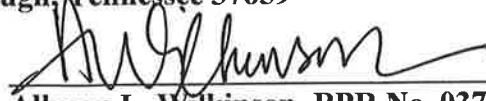
Allyson L. Wilkinson, BPR #037074
Attorney for Washington County Tennessee
P.O. Box 555
Jonesborough, Tennessee 37659
(423) 753-4864

**ENVIRONMENTAL COURT
IN THE GENERAL SESSIONS COURT FOR WASHINGTON COUNTY
AT JONESBOROUGH, TENNESSEE**

CERTIFICATE OF SERVICE

I, Allyson L. Wilkinson, certify that a true and correct copy of the foregoing pleading was hand delivered or mailed to Defendant on or about the 30th day of March, 2026.

**William M. Deaderick
212 Taylor Bridge Rd.,
Jonesborough, Tennessee 37659**



Allyson L. Wilkinson, BPR No. 037074
Attorney for Washington County Tennessee
P.O. Box 555
Jonesborough, Tennessee 37659
(423) 753-4864

BUDGET AMENDMENT REQUEST

Amounts in whole dollars only. Attach any supporting documents.

Fund No. 101

Department: Election

Date: 4/6/2026

Requested by: Chuck Vest

Signature: _____

Reason for Amendment and Funding Source (if required):

Additional/Replacement printers and laptops are needed for voting precincts in the upcoming election. Funding is available in unused part-time budget line.

Skyward Account No.			Account Description	Current Budget	Increase	Decrease	Amended Budget
Account	Object	Grant / Project					
51500	709		Data Processing Equipment	6,130	21,000		27,130
51500	169		Part-Time Personnel	30,954		21,000	9,954
Totals				37,084	21,000	21,000	37,084

Approved by Mayor (TCA 5-9-407(d)(1))

Signature: _____

Date: _____

Approved by Budget Committee (TCA 5-9-407(d)(2))

Signature: _____

Date: _____

Approved by Commission (TCA 5-9-407(b))

Resolution #: _____

Date: _____

Accounts & Budget Use

Previously Disapproved by Commission: _____

Amending Personnel Costs: _____

Date to Legal for Resolution: _____

Approved for Budget Posting:

Director of Accounts & Budget

Date

Skyward Ref # _____

Washington County Schools Sales Tax Revenue

Item 9

Sales Tax Revenue Comparison

	2024				2025				2026			
	FY2024 Budget	FY2024 Actual	Actual		FY2025 Budget	FY2025 Actual	Actual		FY2026 Budget	FY2026 Actual	Actual	
			Year/Year	Budget Variance			Year/Year	Budget Variance			Year/Year	Budget Variance
July	1,574,361	1,990,791	92,097	5.8%	1,844,307	1,824,507	(166,284)	-9.0%	1,720,489	1,883,990	59,483	3.5%
August	1,592,880	1,789,745	(131,282)	-8.2%	1,658,055	1,833,757	44,012	2.7%	1,729,211	1,890,349	56,592	3.3%
September	1,516,538	1,753,458	(75,501)	-5.0%	1,624,438	1,830,076	76,618	4.7%	1,725,740	1,942,413	112,337	6.5%
October	1,495,668	1,682,817	(120,972)	-8.1%	1,558,995	1,824,106	141,289	9.1%	1,720,110	1,934,260	110,154	6.4%
November	1,597,047	1,736,275	(189,778)	-11.9%	1,608,519	1,769,380	33,105	2.1%	1,668,504	1,909,227	139,847	8.4%
December	1,557,636	1,766,029	(112,494)	-7.2%	1,636,084	1,954,793	188,764	11.5%	1,843,347	1,929,802	(24,992)	-1.4%
January	1,601,478	1,813,961	(117,436)	-7.3%	1,680,489	1,897,212	83,251	5.0%	1,789,049	1,946,501	49,289	2.8%
February	1,881,487	2,266,647	(2,443)	-0.1%	2,099,866	2,184,610	(82,037)	-3.9%	2,060,062	2,253,772	69,162	3.4%
March	1,493,748	1,573,852	(227,621)	-15.2%	1,458,048	1,638,744	64,891	4.5%	1,545,316	1,760,186	121,442	7.9%
April	1,430,152	1,654,346	(70,431)	-4.9%	1,532,618	1,659,690	5,343	0.3%	1,565,068		(1,659,690)	-106.0%
May	1,630,880	1,818,285	(148,571)	-9.1%	1,684,494	1,942,460	124,176	7.4%	1,831,717		(1,942,460)	-106.0%
June	1,628,126	1,742,286	(221,249)	-13.6%	1,614,087	1,910,297	168,011	10.4%	1,801,388	-	(1,910,297)	-106.0%
	19,000,000	21,588,492	(1,325,681)	-7.4%	20,000,000	22,269,632	681,140	3.4%	21,000,000	17,450,501	(4,819,131)	-22.9%

Indicates Highest Revenue Month over 3 years