

LAWRENCE COUNTY, TN
GOVERNMENT

THE BUDGET

THE BUDGET APPROPRIATION RESOLUTION & TAX LEVY
OF LAWRENCE COUNTY, TENNESSEE

FOR THE FISCAL YEAR ENDING JUNE 30, 2024
ADOPTED BY THE LAWRENCE COUNTY LEGISLATIVE BODY ON JULY 25, 2023

LAWRENCE COUNTY
Tennessee
Est. 1817

TABLE OF CONTENTS

Introduction

Roster of Elected Officials	i
Department Directory	ii-iii
Letter from the County Executive	iv

Budget Resolutions

Non-Profit & Charitable Contributions Resolution	v
Hotel-Motel Tax Contributions Resolution	vi
Tax Levy Resolution	vii - viii
Appropriations Resolution	ix - xii

Budgetary Calculations

Estimated Revenue from Current Property Tax	1
Summary Statement of Proposed Operations	2
Debt Service Schedule	3
Sales Tax Projection	4

Fund Budgets

101 - General Fund	5 - 45
112 - Courthouse & Jail Maintenance Fund	46
116 - Solid Waste Fund	47 - 50
119 - Industrial/Economic Development	51 - 52
121 - Southern Tennessee Higher Education Center	53
122 - Drug Control Fund	54 - 55
128 - Other Special Revenue Fund (ARPA)	56
131 - Highway Fund	57 - 61
151 - Debt Service Fund	62 - 64
171 - General Capital Projects Fund	65 - 67
176 - Highway Capital Projects Fund	68
177 - Education Capital Projects Fund	69
178 - Lawrence County Higher Education Fund	70
141 - General Purpose Schools Fund	71 - 85
143 - Central Cafeteria Fund	86 - 87
146 - Extended Day Program Fund	88

ROSTER OF ELECTED OFFICIALS

David A. Morgan
County Executive

Tommy Lee Kidd
Circuit Court Clerk

Ryan Krick
Road Superintendent

Kiley Weathers
Trustee

Brady Hutton
Assessor of Property

Russ Brewer
County Clerk

John Myers
Sheriff

Mike Harris
General Sessions Judge

Terra Dickey
Register of Deeds

COUNTY LEGISLATIVE BODY

David A. Morgan
Chairman of the Commission

Scott Franks
Chairman Pro Tempore

Wayne Yocom
District 1 | Commissioner

Barry Luffman
District 2 | Commissioner

Dennis Gillespie
District 3 | Commissioner

Roy Dale Hagan
District 4 | Commissioner

Johnathan Bradley
District 5 | Commissioner

Chris Sutherland
District 6 | Commissioner

Travis Cauwels
District 7 | Commissioner

Rick Skillington
District 8 | Commissioner

Randy Brewer
District 9 | Commissioner

Delano Benefield
District 10 | Commissioner

Scott Franks
District 11 | Commissioner

Phillip Heatherly
District 12 | Commissioner

Dave Ray
District 13 | Commissioner

Sandy Newton
District 14 | Commissioner

Tammy Wisdom
District 15 | Commissioner

Shane Eaton
District 16 | Commissioner

Tim Clifton
District 17 | Commissioner

Will Burnett
District 18 | Commissioner

BOARD OF EDUCATION

Kevin Caruso
Chairman of the Board

John Daniel
Vice Chairman of the Board

Royce Neidert
District 1 | School Board Member

Kirk Weathers
District 2 | School Board Member

Brenda Jacobs
District 3 | School Board Member

Jerry Dryden
District 4 | School Board Member

John Daniel
District 5 | School Board Member

Corey Rochelle
District 6 | School Board Member

Ricky Mabry
District 7 | School Board Member

Kevin Caruso
District 8 | School Board Member

Nicky Hartsfield
District 9 | School Board Member

LAWRENCE COUNTY, TN
GOVERNMENT

DEPARTMENT DIRECTORY

DEPARTMENT DIRECTORY

Accounts & Budgets
Brandi Williams
700 Mahr Avenue
Lawrenceburg, TN 38464
Phone: 931-766-4193

Agriculture Extension
Calvin Bryant
2385 Buffalo Road
Lawrenceburg, TN 38464
Phone: 931-762-5506

Ambulance Service
Michelle Ayers
416 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-766-3566

Archives
Ashley Armstrong
2588 Highway 43 South
Leoma, TN 38468
Phone: 931-852-4091

Assessor of Property
Brady Hutton
200 West Gaines Street, Suite 202
Lawrenceburg, TN 38464
Phone: 931-766-4179

Circuit Court Clerk
Tommy Lee Kidd
240 W. Gaines Street, NBU #12
Lawrenceburg, TN 38464
Phone: 931-762-4137

Clerk & Master
Kristy Gang
240 W. Gaines Street, NBU #13
Lawrenceburg, TN 38464
Phone: 931-766-4182

County Clerk
Russ Brewer
200 West Gaines Street, Suite 103
Lawrenceburg, TN 38464
Phone: 931-766-4176

County Executive
David A. Morgan
200 West Gaines Street, Suite 201
Lawrenceburg, TN 38464
Phone: 931-766-4010

Information Technology
Steve Walker
240 West Gaines Street
Lawrenceburg, TN 38464
Phone: 244-7715

Election Commission
Tanya White
219 Centennial Boulevard
Lawrenceburg, TN 38464
Phone: 931-762-7836

General Sessions Judge
Mike Harris
240 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-766-4155

Health Department
Devin Ezell
2379 Buffalo Road
Lawrenceburg, TN 38464
Phone: 931-762-9406

Highway Department
Ryan Krick
520 Crescent Factory Road
Lawrenceburg, TN 38464
Phone: 931-762-4272

DEPARTMENT DIRECTORY

Jail
Susan Taylor
240 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-762-3646

Library
Teresa Newton
519 East Gaines Street
Lawrenceburg, TN 38464
Phone: 931-762-4627

Maintenance
Mark Brewer
200 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-766-4174

Register of Deeds
Terra Dickey
200 West Gaines Street, Suite 102
Lawrenceburg, TN 38464
Phone: 931-766-4180

Sheriff's Office
John Myers
240 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-762-3626

Soil Conservation
Donna Garretson
237 Waterloo Street
Lawrenceburg, TN 38464
Phone: 931-762-6913

Solid Waste
Gary Wayne Hyde
2126 Baler Drive
Lawrenceburg, TN 38464
Phone: 931-766-0900

Trustee
Kiley Weathers
200 West Gaines, Suite 101
Lawrenceburg, TN 38464
Phone: 931-766-4181

Veteran's Services Office
Donald Morris
2375 Buffalo Road
Lawrenceburg, TN 38464
Phone: 931-766-4123

LETTER FROM THE COUNTY EXECUTIVE

JULY 25, 2023

Members of the Lawrence County Legislative Body,

As the County Executive, it is both an honor and a responsibility to present to you the proposed budget for the upcoming fiscal year 2023-2024, focusing on conservative financial principles and addressing the essential needs of our county.

First and foremost, I would like to express my gratitude for your unwavering dedication to the welfare of our community. Your steadfast commitment to responsible governance has contributed to the overall stability and progress of Lawrence County. It is with great pleasure that I present a budget that reflects our shared conservative values while aiming to propel us forward in the face of the challenges that lie ahead.

This budget proposal places a strong emphasis on the fiscal responsibility that is the cornerstone of our conservative values. While ensuring the efficient allocation of resources, we have carefully crafted a plan that maintains a conservative approach to expenditure, taking into account the potential uncertainties and economic fluctuations that may arise during the fiscal year. Our goal is to guarantee sustainable financial management that allows us to weather any unforeseen circumstances that may affect our county.

I am pleased to inform you that this budget proposal includes well-deserved salary improvements for our county employees. We recognize the invaluable contribution they make towards the smooth functioning of our local government, and it is our duty to reward their dedication and hard work. However, it is essential to note that these salary adjustments have been determined through careful analysis and consideration of the available resources, ensuring that our fiscal obligations are met in a responsible manner.

I invite each of you to review the comprehensive budget proposal in detail, as it encompasses all aspects necessary to maintain the fiscal integrity of Lawrence County. Your thoughtful analysis and insight will be invaluable during our further discussions and deliberations, as we collectively work towards shaping a budget that truly reflects the best interests of our community.

Together, let us continue to embody the spirit of responsible governance and conservative financial management that defines Lawrence County. I am confident that by embracing these principles and working collaboratively, we will overcome any challenges we may encounter and lead our county towards a prosperous future.

Thank you for your unwavering dedication to serving the residents of Lawrence County, and I look forward to our discussions as we strive to finalize a budget that aligns with our shared conservative values.

Sincerely,



David A. Morgan
Lawrence County Executive

LAWRENCE COUNTY, TN
GOVERNMENT

BUDGET RESOLUTIONS

RESOLUTION NO. 2023072503

RESOLUTION TO APPROVE NON-PROFIT AND CHARITABLE CONTRIBUTIONS

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in regular session this 25th day of July, 2023, approving the contributions to non-profits and charitable organizations as follows:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
56300	**Senior Citizens Assistance**	
316	Loretto Senior Citizens	$ 5,000
316	Lawrenceburg Senior Citizens	$ 10,000
316	My Ride	$ 25,000
316	St. Joseph Senior Citizens	$ 5,000
316	Summertown Senior Citizens	$ 5,000
	Total	**$ 50,000**
56900	**Other Social Cultural/Recreational**	
316	Buffalo River Services	$ 5,000
316	Lawrence County Reserve Deputy Association	$ 2,500
316	Sandcastle Library	$ 5,000
316	Center for Hope	$ 5,000
316	A Kid's Place	$ 15,000
316	The Shelter	$ 5,000
316	Hope Haven Pregnancy Center	$ 5,000
316	American Legion Post #146 – Loretto	$ 3,000
316	Lawrence County Fire & Rescue	$ 25,000
316	County Executive's Discretionary	$ 20,000
	Total	**$ 90,500**
	GRAND TOTAL	**$140,500**

This 25th day of July, 2023

ATTEST:

David A. Morgan, Chairman
County Executive

Russ Brewer, County Clerk

Sponsor: Budget Committee

RESOLUTION NO. 2023072504

RESOLUTION TO APPROVE DISTRIBUTION OF THE HOTEL-MOTEL TAX

WHEREAS, the legislative body of Lawrence County, Tennessee desires to promote tourism in Lawrence County, and

WHEREAS, the hotel-motel tax has been used in promotion of such tourism.

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in regular session this 25th day of July, 2023, that the proceeds of the hotel-motel tax shall be distributed during the fiscal year 2023-2024 as follows:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
58110	**Tourism**	
316	City of Lawrenceburg	$ 4,000
316	Lawrence County Historical Society	$ 3,000
316	Civil War Trails	$ 400
316	Chamber of Commerce	$ 30,000
316	Council for Community Clubs	$ 6,000
316	Hope Botanical Garden	$ 3,000
316	Loretto Lift Up, Inc.	$ 3,000
316	Mainstreet Lawrenceburg	$ 5,000
	TOTALS	**$ 54,400**

Should the hotel-motel tax generate more than the proposed proceeds, the balance of said tax shall be paid into the general fund.

This resolution shall take effect upon its passage, the public welfare requiring it.

This 25th day of July, 2023

ATTEST:

David A. Morgan, Chairman
County Executive

Russ Brewer, County Clerk

Sponsor: Budget Committee

RESOLUTION NO. 2023072505

A RESOLUTION FIXING THE TAX LEVY IN LAWRENCE COUNTY TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2024

SECTION 1. BE IT RESOLVED, by the Board of Commissioners of Lawrence County, Tennessee, assembled in Regular Session on this the 25th day of July 2023, that the combined tax rate for Lawrence County, Tennessee for the year beginning July 1, 2023 shall be $2.0105 on each $100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following:

FUND	RATE
COUNTY GENERAL	$ 1.1597
GENERAL PURPOSE SCHOOL	$ 0.5119
SOLID WASTE	$ 0.0592
DEBT SERVICE	$ 0.0920
HIGHWAYS/PUBLIC WORKS	$ 0.1877
TOTAL TAX LEVY	**$ 2.0105**

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a Gross Receipt Tax as provided by law, the Gross Receipts Tax herein levied shall be deposited to the County General Fund, Fund 101.

SECTION 3. BE IT FURTHER RESOLVED, that proceeds from the Wholesale Beer Tax shall be deposited into the Economic Development Fund, Fund 119.

SECTION 4. BE IT FURTHER RESOLVED, that the proceeds from Bank Excise Tax shall be deposited in the Debt Service Fund, Fund 151.

SECTION 5. BE IT FURTHER RESOLVED, that the proceeds from State Beer Tax shall be deposited into the County General Fund, Fund 101.

SECTION 6. BE IT FURTHER RESOLVED, that all proceeds from any payments made-in-lieu of Taxes shall be deposited into the County General Fund, Fund 101.

SECTION 7. BE IT FURTHER RESOLVED, that State Revenue Sharing-TVA Funds shall be deposited to the County General Fund, Fund 101.

SECTION 8. BE IT FURTHER RESOLVED, that Interest Earned on County Investments (excluding interest earned from Fund 116 and Library Trust) shall accrue to the County General Fund, Fund 101.

SECTION 9. BE IT FURTHER RESOLVED, that proceeds from Hotel/Motel Tax shall be deposited into the County General Fund, Fund 101.

SECTION 10. BE IT FURTHER RESOLVED, that the processed from Local Option Sales Tax shall be deposited to the Debt Service Fund, Fund 151.

SECTION 11. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Lawrence County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 12. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County.

This 25th day of July, 2023

ATTEST:

David A. Morgan, Chairman
County Executive

Russ Brewer, County Clerk

Sponsor: Budget Committee

RESOLUTION NO. 2023072506

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LAWRENCE COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lawrence County, Tennessee, assembled in Regular Session on the 25th day of July, 2023, that the amounts hereafter set out are hereby appropriated for the purposes of meeting the expenses of the various funds, departments, institutions, offices, and agencies, of Lawrence County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2023 and ending June 30, 2024, according to the following schedule:

County General Fund:	
General Administration	$ 2,440,309
Finance	$ 1,475,217
Administration of Justice	$ 2,404,335
Public Safety	$ 9,553,507
Public Health & Welfare	$ 4,681,978
Other Social, Cultural & Recreational	$ 698,186
Agricultural & Natural Resources	$ 271,742
Other General Government	$ 1,322,395
Total General Fund Expenditures	**$ 22,847,669**
Courthouse & Jail Maintenance:	
Total Expenditures	**$ 25,450**
Solid Waste/Sanitation:	
Total Expenditures	**$ 2,279,488**
Industrial/Economic Development:	
Total Expenditures	**$ 221,199**
Southern TN Higher Education:	
Total Expenditures	**$ 5,319**
Drug Control:	
Total Expenditures	**$ 42,300**
Highways/Public Works:	
Industrial Development	$ 4,205
Administration	$ 333,150
Highway & Bridge Maintenance	$ 3,905,645
Operation & Maintenance of Equipment	$ 843,482
Other Charges	$ 134,044
Capital Outlay	$ 620,000
Transfers Out	$ 139,000

Total Highway Expenditures	**$ 5,979,526**
Debt Service Fund:	
Principal	$ 3,737,532
Interest	$ 1,349,246
Other Debt Service	$ 95,500
Total Debt Services Expenditures	**$ 5,182,278**
General Capital Projects Fund:	
General Admin Projects	$ 1,120,000
Public Health & Welfare Projects	$ 8,994,070
Total General Capital Projects Expenditures	**$ 10,114,070**
Education Capital Projects Fund:	
Total Expenditures	**$ 250,000**
General Purpose School Fund:	
Instructional Expenditures	$ 40,094,597
Support Services	$ 3,002,460
Regular Instruction	$ 4,054,140
General Administration	$ 1,715,370
Operation of Plant	$ 11,172,770
Support Services	$ 4,011,169
Community Services	$ 96,870
Early Childhood Education	$ 20,245
Capital Outlay	$ 1,850,000
Education Debt Service	$ 1,125,944
Total School Fund Expenditures	**$ 67,143,565**
Central Cafeteria:	
Total Expenditures	**$ 5,667,000**
Extended Day Program	
Total Expenditures	**$ 144,000**

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Lawrence County Board of Education.

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund for the No Child Left Behind Act (NCLB) shall be the budget approved for the separate projects within the fund by the Lawrence County Board of Education.

BE IT FURTHER RESOVED, that the budget for the School Federal Projects Fund for the Individuals with Disabilities Act (IDEA-Part B and Preschool) and Carl Perkins

Vocational projects shall be the budget approved for the separate projects within the fund by the Tennessee Department of Education.

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

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

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

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statue, 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, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in

which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided each 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 2023-2024 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 money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Section 21, Tennessee Code Annotated. Said notes shall be signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2024.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year beginning July 1, 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024, shall be apportioned to the various County funds according to the subdivision of the tax levy for year beginning July 1, 2023. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect after June 30, 2024.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

This 25th day of July, 2023

ATTEST:

David A. Morgan, Chairman
County Executive

Russ Brewer, County Clerk

Sponsor: Budget Committee



LAWRENCE COUNTY, TN
GOVERNMENT

BUDGETARY CALCULATIONS

PROPERTY TAX REVENUE ESTIMATE

ESTIMATED REVENUE FROM CURRENT PROPERTY TAX
ASSESSED VALUATIONS
FISCAL YEAR 2023-2024

REAL & PERSONAL PROPERTY	$ 1,002,284,176	1 cent levy =	$	102,974
PUBLIC UTILITIES	$ 27,454,257	5.2% delinquency =	$	5,355
TOTAL ASSESSED VALUATION	$ 1,029,738,433	1 cent levy w/ delinquency =	$	97,619

FUND	PROPOSED TAX RATE	AMOUNT OF LEVY	RESERVE FOR DELINQUENCY 5.20%	NET ESTIMATED COLLECTION
COUNTY GENERAL	$ 1.1597	$ 11,941,877	$ 620,978	$ 11,320,899
GENERAL PURPOSE SCHOOLS	$ 0.5119	$ 5,271,231	$ 274,104	$ 4,997,127
SOLID WASTE	$ 0.0592	$ 609,605	$ 31,699	$ 577,906
GENERAL DEBT SERVICE	$ 0.0920	$ 947,359	$ 49,263	$ 898,097
HIGHWAYS/PUBLIC WORKS	$ 0.1877	$ 1,932,819	$ 100,507	$ 1,832,312
TOTAL TAX LEVY	**$ 2.0105**	**$ 20,702,891**	**$ 1,076,550**	**$ 19,626,341**

SUMMARY OF PROPOSED OPERATIONS

LAWRENCE COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2024

FUND	BEGINNING BALANCE 7/1/2023	ESTIMATED REVENUE	ESTIMATED AVAILABLE FUNDS	TOTAL APPROPRIATIONS	15% OF EXP.	ENDING BALANCE 6/30/2024
COUNTY GENERAL	$ 10,249,238	$ 22,294,625	$ 32,543,863	$ 22,766,257	$ 3,414,939	$ 9,777,606
COURTHOUSE & JAIL MAINTENANCE	$ 46,018	$ 14,450	$ 60,468	$ 25,450	$ 3,818	$ 35,018
SOLID WASTE	$ 392,003	$ 2,043,831	$ 2,435,834	$ 2,297,508	$ 344,626	$ 138,326
INDUSTRIAL/ECONOMIC DEVELOPMENT	$ 303,268	$ 515,000	$ 818,268	$ 422,500	$ 63,375	$ 395,768
SOUTHERN TENNESSEE HIGHER ED	$ 5,319	$ -	$ 5,319	$ 5,319	$ 798	$ -
DRUG CONTROL	$ 29,270	$ 21,000	$ 50,270	$ 42,300	$ 6,345	$ 7,970
SPECIAL REVENUE ARPA	$ 2,000	$ 300	$ 2,300	$ -	$ -	$ 2,300
HIGHWAY/PUBLIC WORKS	$ 1,375,246	$ 5,000,984	$ 6,376,230	$ 6,112,481	$ 916,872	$ 263,749
GENERAL DEBT SERVICE	$ 6,477,566	$ 5,136,764	$ 11,614,330	$ 6,282,278	$ 942,342	$ 5,332,052
GENERAL CAPITAL PROJECTS	$ 3,782,273	$ 3,702,500	$ 7,484,773	$ 3,308,400	$ 496,260	$ 4,176,373
HIGHWAY CAPITAL PROJECTS	$ 209,703	$ 192,562	$ 402,265	$ -	$ -	$ 402,265
EDUCATION CAPITAL PROJECTS	$ 716,056	$ -	$ 716,056	$ 250,000	$ 37,500	$ 466,056
GENERAL PURPOSE SCHOOLS	$ 12,420,032	$ 66,853,595	$ 79,273,627	$ 67,143,565	$ 10,071,535	$ 12,130,062
CENTRAL CAFETERIA	$ 2,729,105	$ 5,301,500	$ 8,030,605	$ 5,667,000	$ 850,050	$ 2,363,605
EXTENDED DAY CARE	$ 131,139	$ 144,000	$ 275,139	$ 144,000	$ 21,600	$ 131,139
TOTALS	**$ 38,868,236**	**$ 111,221,111**	**$ 150,089,347**	**$ 114,467,058**	**$ 17,170,059**	**$ 35,622,289**

DEBT SERVICE BREAKDOWN

LAWRENCE COUNTY, TENNESSEE
DEBT SERVICE SCHEDULE
2023-2024

	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/23	General Ledger Account	Paid and/or Matured During Period	Due	General Ledger Account	Interest Paid During Period	Due	Outstanding Balance 6/30/24
2012 GO Public Improvement Bond	$2,750,000	1.58623	12/18/12	12/1/27	$1,005,000	82110-601	$195,000	12/1/23	82210-603 82210-603	$10,309.38 $8,359.38	12/1/23 6/1/24	$810,000
2016 GO Refunding Bond	$7,015,000	2.0000	4/27/16	5/1/31	$3,415,000	82110-601	$465,000	5/1/24	82210-603 82210-603	$40,668.75 $40,668.75	11/1/23 5/1/24	$2,950,000
2017A GO Refunding Bond	$9,365,000	2.9570	12/14/17	6/1/37	$5,625,000	82110-601	$810,000	12/1/23	82210-603 82210-603	$83,959.38 $72,821.88	12/1/23 6/1/24	$4,815,000
2017 GO Refunding Bond	$8,710,000	2.7112	4/28/17	4/1/37	$6,560,000	82110-601	$390,000	4/1/24	82210-603 82210-603	$88,300.00 $88,300.00	10/1/23 4/1/24	$6,170,000
2019 GO School Bonds - School System contribution to county	$9,975,000	2.5700	5/15/19	5/1/34	$7,775,000	82130-601	$595,000	5/1/24	82230-603 82230-603	$126,950.00 $126,950.00	11/1/23 5/1/24	$7,180,000
2019A Public Improvement Bond	$15,550,000	2.7389	11/13/19	5/1/45	$14,395,000	82110-601	$425,000	11/1/23	82210-603 82210-603	$238,106.25 $227,481.25	11/1/23 5/1/24	$13,970,000
2020 Public Improvement	$6,000,000	1.5954	9/22/20	4/1/45	$5,620,000	82110-601	$200,000	10/1/23	82230-603 82230-603	$57,332.50 $54,332.50	10/1/23 4/1/24	$5,420,000
2020 Refunding Bonds	$1,375,000	1.2594	10/22/20	10/1/32	$1,170,000	82110-601	$105,000	10/1/23	82230-603 82230-603	$13,412.50 $12,362.50	10/1/23 4/1/24	$1,065,000
	$ 60,740,000				**$ 45,565,000**		**$ 3,185,000**			**$ 1,290,315**		**$ 42,380,000**

CAPITAL OUTLAY NOTES	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/23	General Ledger Account	Paid and/or Matured During Period	Due	General Ledger Account	Interest Paid During Period	Due	Outstanding Balance 6/30/24
2014 GO Capital Outlay Note	$3,500,000	1.99116	12/19/14	12/1/26	$1,275,000	82110-602	$310,000	12/1/23	82210-604	$13,759.38 $10,659.38	12/1/23 6/1/24	$965,000
EESI Loan	$3,044,529	1.5	3/19/20	11/1/32	$2,434,548	82130-602	$242,532	7/1/23	82230-604	$34,512	7/1/23	$2,192,016
Total - Capital Outlay Notes	**$ 6,544,529**				**$ 3,709,548**		**$ 552,532**			**$58,930.76**		**$ 3,157,016**
Totals - Bonds & CON's	**$ 67,284,529**				**$ 49,274,548**		**$ 3,737,532**			**$ 1,349,246**		**$ 45,537,016**

Sales Tax Projection for FY 23-24

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2 yr Avg.
July	$ 102,817.41	$ 97,764.55	$ 107,916.76	$ 110,282.25	$ 110,105.14	$ 136,783.14	$ 149,105.55	$ 166,817.86	$ 157,961.71
August	$ 97,743.68	$ 97,178.90	$ 99,423.99	$ 103,924.80	$ 106,439.58	$ 128,196.01	$ 148,002.88	$ 166,382.39	$ 157,192.64
September	$ 75,825.57	$ 96,992.28	$ 98,044.35	$ 108,801.61	$ 110,378.18	$ 124,678.02	$ 145,586.60	$ 153,290.27	$ 149,438.44
October	$ 96,868.28	$ 100,447.07	$ 100,627.96	$ 105,672.62	$ 111,345.89	$ 134,404.93	$ 148,584.07	$ 164,353.84	$ 156,468.96
November	$ 96,395.70	$ 97,542.41	$ 97,587.08	$ 111,637.98	$ 114,946.81	$ 140,668.24	$ 142,127.85	$ 160,622.07	$ 151,374.96
December	$ 92,381.51	$ 93,173.74	$ 107,720.91	$ 109,650.50	$ 118,500.94	$ 135,158.05	$ 163,299.73	$ 175,986.19	$ 169,642.96
January	$ 125,859.89	$ 128,110.53	$ 128,755.34	$ 134,771.40	$ 153,005.45	$ 182,250.03	$ 203,825.47	$ 212,257.99	$ 208,041.73
February	$ 86,331.57	$ 87,359.48	$ 91,833.72	$ 96,443.35	$ 105,537.47	$ 131,968.98	$ 137,480.80	$ 155,097.16	$ 146,288.98
March	$ 91,945.25	$ 81,578.08	$ 94,234.66	$ 114,193.26	$ 102,881.14	$ 114,983.00	$ 141,376.78	$ 155,212.23	$ 148,294.51
April	$ 102,807.50	$ 103,417.32	$ 111,275.94	$ 114,203.15	$ 124,349.93	$ 160,614.79	$ 169,087.84	$ 177,036.63	$ 173,062.24
May	$ 99,981.80	$ 105,837.34	$ 103,258.44	$ 114,271.46	$ 123,130.74	$ 158,822.64	$ 165,897.71	$ 177,569.11	$ 171,733.41
June	$ 93,042.15	$ 102,005.01	$ 107,438.14	$ 115,609.66	$ 135,120.89	$ 151,209.09	$ 147,134.79	$ 150,000.00	$ 148,567.40
Total	**$ 1,162,000.31**	**$ 1,191,406.71**	**$ 1,248,117.29**	**$ 1,339,462.04**	**$ 1,415,742.16**	**$ 1,699,736.92**	**$ 1,861,510.07**	**$ 2,014,625.74**	**$ 1,938,067.91**
								Estimated	
							FY 23-24 Budget		$ 1,905,000.00

LAWRENCE COUNTY, TN
GOVERNMENT

FUND BUDGETS

LAWRENCE COUNTY, TN
GOVERNMENT

101 | GENERAL FUND

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	GENERAL FUND			
	REVENUES & OTHER SOURCES			
40000	LOCAL TAXES			
40110	CURRENT PROPERTY TAX	$ 9,304,711	$ 9,252,347	$ 11,320,899
40120	TRUSTEE'S COLLECTION PRIOR YEARS	$ 321,688	$ 357,646	$ 380,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	$ 144	$ 216	$ -
40130	CIRCUIT/CLERK & MASTER-PRIOR/YRS	$ 78,126	$ 70,000	$ 70,000
40140	INTEREST & PENALTY	$ 54,899	$ 51,720	$ 52,000
40150	PICK-UP TAXES	$ -	$ -	$ -
40161	PAYMENT IN-LIEU OF-TVA	$ -	$ 2,290	$ 2,290
40162	PAYMENT IN-LIEU OF-UTILITIES	$ 353,281	$ 308,547	$ 315,894
40163	PAYMENT IN-LIEU OF-OTHERS	$ 4,402	$ 15,163	$ 2,454
40220	HOTEL/MOTEL TAX	$ 236,077	$ 227,500	$ 235,000
40250	LITIGATION TAX-GENERAL	$ 96,899	$ 80,000	$ 80,000
40260	LITIGATION TAX-SPECIAL PURPOSE	$ 50,892	$ 40,000	$ 40,000
40267	LIT. TAX-VICTIM/OFFENDER-MEDIAT/CNTR	$ 5,460	$ 5,500	$ 5,500
40268	LITIGATION TAX-COURTHOUSE SECURITY	$ -		
40270	BUSINESS TAX	$ 506,559	$ 425,000	$ 425,000
40275	MIXED DRINK TAX	$ 394	$ 275	$ 275
40330	WHOLESALE BEER TAX	$ 201,944	$ -	$ -
40350	INTERSTATE TELECOMMUNICATIONS TAX	$ -		
40390	OTHER STATUTORY LOCAL TAXES	$ -		
	TOTAL LOCAL TAXES	**$ 11,215,476**	**$ 10,836,204**	**$ 12,929,312**
41000	LICENSES & PERMITS			
41110	MARRIAGE LICENSES	$ 1,553	$ 1,400	$ 1,400
41140	CABLE TV FRANCHISE	$ 53,117	$ 51,727	$ 51,000
41510	BEER PERMITS	$ 3,887	$ 3,095	$ 3,100
	TOTAL LICENSES & PERMITS	**$ 58,557**	**$ 56,222**	**$ 55,500**
42000	FINES, FORFEITURES & PENALTIES			
42100	CIRCUIT COURT			
42110	FINES	$ 8,900	$ 8,600	$ 8,700
42120	OFFICERS COSTS	$ 18,348	$ 15,000	$ 15,000
42130	GAME AND FISH FINES	$ -		
42140	DRUG CONTROL FINES	$ 10,200	$ 3,000	$ 5,000
42141	DRUG COURT FEES	$ -	$ -	$ -
42150	JAIL FEES	$ 9,659	$ 5,797	$ 5,500
42170	JUDICIAL COMMISSIONER FEES	$ -		
42180	DUI TREATMENT FINES	$ -		
42190	DATA ENTRY FEE - CIRCUIT COURT	$ 2,159	$ 2,035	$ 2,000
42210	FINES	$ -		
42220	OFFICERS COSTS	$ 92	$ 678	$ 100
42280	DUI TREATMENT FINES	$ 1,092	$ 600	$ 750
42300	GENERAL SESSIONS COURT			
42310	FINES	$ 11,585	$ 13,500	$ 13,500

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
42311	FINES FOR LITTERING	$ 142	$ 249	$ 200
42320	OFFICERS COSTS	$ 33,753	$ 35,000	$ 30,000
42330	GAME & FISH FINES	$ 454	$ 633	$ 500
42340	DRUG CONTROL FINES	$ 3,810	$ 5,000	$ 5,000
42341	DRUG COURT FEES	$ -	$ -	$ -
42350	JAIL FEES	$ -		
42380	DUI TREATMENT FINES	$ 5,426	$ 4,000	$ 5,200
42390	DATA ENTRY FEE - GENERAL SESSIONS COURT	$ 10,926	$ 10,250	$ 10,500
42400	JUVENILE COURT			
42410	FINES	$ 9,810	$ 9,800	$ 9,300
42420	OFFICERS COSTS	$ 789	$ 200	$ 800
42430	GAME AND FISH FINES	$ -		
42450	JAIL FEES	$ -		
42490	DATA ENTRY FEE - JUVENILE COURT	$ 204	$ 282	$ 300
42491	COURTROOM SECURITY FEE	$ -		
42500	CHANCERY COURT			
42520	OFFICERS COSTS	$ 2,259	$ 1,800	$ 1,800
42530	DATA ENTRY FEE - CHANCERY COURT	$ 4,040	$ 3,580	$ 4,000
42990	OTHER FINES, FORFEITURES, AND PENALTIES			
42910	PROCEEDS FROM CONFISCATED PROPERTY			
	TOTAL FINES FORFEITURES & PENALTIES	**$ 133,648**	**$ 120,004**	**$ 118,150**
43100	GENERAL SERVICE CHARGES			
43120	PATIENT CHARGES	$ 1,842,766	$ 2,200,000	$ 2,210,000
43130	PAST DUE COLLECTIONS/AMBULANCE			
43170	WORK RELEASE CHARGES FOR BOARD			
43190	OTHER GENERAL SERVICE CHARGES			
43194	SERVICE CHARGES	$ 3,287	$ 2,330	$ 2,400
43350	COPY FEES	$ 5,992	$ 7,786	$ 6,000
43360	LIBRARY FEES	$ 1,674	$ 1,887	$ 1,350
43366	GREENBELT LATE FEE	$ 100	$ 100	$ 100
43370	TELEPHONE COMMISSIONS	$ 76,065	$ 85,000	$ 80,000
43380	VENDING MACHINE COLLECTIONS	$ -		
43392	DATA PROCESSING FEE (REGISTER)	$ 18,002	$ 16,900	$ 16,900
43394	DATA PROCESSING FEE (SHERIFF)	$ 1,717	$ 1,634	$ 1,600
43395	SEXUAL OFFENDER REGISTRATION FEE	$ 6,300	$ 6,750	$ 6,500
43396	DATA PROCESSING FEE (COUNTY CLERK)	$ 3,695	$ 2,500	$ 2,500
43583	TBI CRIMINAL BACKGROUND FEE	$ -		
43990	OTHER CHARGES FOR SERVICES	$ 300	$ 30	$ -
	TOTAL GENERAL SERVICE CHARGES	**$ 1,959,898**	**$ 2,324,917**	**$ 2,327,350**
44000	OTHER LOCAL REVENUE			
44110	INTEREST EARNED/INVESTMENT INCOME	$ 45,808	$ 77,200	$ 400,000
44120	LEASE RENTALS	$ -	$ -	$ -
44130	SALE OF MATERIALS & SUPPLIES	$ -		
44131	COMMISSARY SALES	$ 48,573	$ 55,000	$ 55,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
44145	SALE OF RECYCLED MATERIALS (SCRAP METAL)	$ -		
44146	E-RATE FUNDING	$ -	$ -	$ -
44170	MISCELLANEOUS REFUNDS	$ 107,004	$ 5,000	$ -
44180	EXPENDITURES CREDITS	$ 1,000	$ 30	$ 200
44530	SALE OF EQUIPMENT	$ 15,041	$ -	$ -
44540	SALE OF PROPERTY	$ -	$ -	$ -
44560	DAMAGES RECOVERED FROM INDIVIDUALS	$ -	$ -	$ -
44570	CONTRIBUTIONS & GIFTS	$ -		
44580	PERFORMANCE BOND FORFEITURES			
44990	OTHER LOCAL REVENUE			
	TOTAL OTHER LOCAL REVENUE	**$ 217,426**	**$ 137,230**	**$ 455,200**
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45110	COUNTY CLERK	$ 108,731	$ 75,430	$ 70,000
45180	REGISTER			
45190	TRUSTEE	$ 463,714	$ 510,000	$ 510,000
45500	FEES IN LIEU OF SALARY			
45510	COUNTY CLERK			
45520	CIRCUIT CLERK	$ 110,759	$ 115,000	$ 115,000
45540	GENERAL SESSIONS	$ 163,150	$ 169,800	$ 160,000
45550	CLERK AND MASTER	$ 135,745	$ 125,000	$ 125,000
45560	JUVENILE COURT CLERK	$ 36,627	$ 22,000	$ 25,000
45580	REGISTER	$ 271,175	$ 221,000	$ 250,000
45590	SHERIFF	$ 14,965	$ 20,000	$ 15,000
45620	OTHER OFFICIALS			
	TOTAL FEES & COMMISSIONS	**$ 1,304,866**	**$ 1,258,230**	**$ 1,270,000**
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES	$ 9,000	$ 9,000	$ 9,000
46160	STATE REAPPRAISAL GRANT			
46175	ON-BEHALF CONTRIBUTIONS FOR OPEB			
46210	LAW ENFORCEMENT TRAINING	$ 36,800	$ 33,600	$ 34,400
46290	OTHER PUBLIC SAFETY GRANTS	$ 120,321	$ 420,335	$ 372,793
46310	HEALTH DEPARTMENT PROGRAM	$ 345,771	$ 578,211	$ 614,259
46390	OTHER HEALTH & WELFARE GRANTS	$ -	$ 623,713	$ 267,070
46430	LITTER GRANT PROGRAM	$ 41,824	$ 58,500	$ 58,500
46820	INCOME TAX	$ 3,456	$ -	$ -
46830	BEER TAX	$ 19,194	$ 19,200	$ 20,000
46835	VEHICLE CERTIFICATE OF TITLE FEES	$ 11,874	$ 11,000	$ 11,000
46840	ALCOHOLIC BEVERAGE TAX	$ 126,065	$ 126,140	$ 126,000
46845	OPIOID SETTLEMENT FUND	$ -	$ 342,772	$ 220,000
46850	MIXED DRINK TAX	$ -	$ -	$ -
46851	STATE REVENUE SHARING - TVA	$ 889,474	$ 910,001	$ 900,000
46870	STATE REVENUE SHARING - TVA	$ -		
46880	STATE REVENUE SHARING - TVA	$ -		

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
46852	STATE REVENUE SHARING - TELECOMMUNICATIONS	$ 85,116	$ 75,000	$ 75,000
46855	STATE REVENUE SHARING - GAMING PRIVILEGE TAX	$ 28,362	$ 48,048	$ 35,000
46915	CONTRACTED PRISONER BOARD	$ 335,400	$ 475,000	$ 475,000
46960	REGISTRAR SALARY SUPPLEMENT	$ 15,164	$ 15,164	$ 15,164
46980	OTHER STATE GRANTS	$ 453,489	$ 357,142	$ 367,027
46990	OTHER STATE REVENUES	$ 18,383	$ 1,025	$ -
	TOTAL OTHER STATE REVENUE	**$ 2,539,693**	**$ 4,103,851**	**$ 3,600,213**
47000	FEDERAL GOVERNMENT			
47114	USDA GRANT			
47235	HOMELAND SECURITY GRANTS	$ 50,000	$ 11,864	$ 9,693
47250	LAW ENFORCEMENT GRANTS	$ 64,800	$ 50,336	$ 1,102,471
47301	COVID-19 GRANT #1	$ -	$ -	$ -
47302	COVID-19 GRANT #2	$ 95,784	$ -	$ -
47303	COVID-19 GRANT #3	$ -	$ -	$ -
47304	COVID-19 GRANT #4	$ -	$ -	$ -
47305	COVID-19 GRANT #5	$ -	$ -	$ -
47306	COVID-19 GRANT A	$ -	$ -	$ -
47307	COVID-19 GRANT B	$ -	$ -	$ -
47308	COVID-19 GRANT C	$ 3,563	$ -	$ -
47309	COVID-19 GRANT D	$ -	$ -	$ -
47310	COVID-19 GRANT E	$ 4,879	$ -	$ -
47401	AMERICAN RESCUE PLAN ACT GRANT #1	$ 11,285	$ -	$ -
47590	OTHER FEDERAL THROUGH STATE	$ 430,928	$ 276,291	$ 279,167
47801	COVID-19 GRANT #6	$ -	$ -	$ -
47802	COVID-19 GRANT #7	$ 141,219	$ -	$ -
47805	COVID-19 GRANT #10	$ -	$ 48,500	$ 13,950
47990	OTHER DIRECT FEDERAL REVENUE	$ 191,044	$ 172,846	$ 25,000
	OTHER FEDERAL REVENUE	**$ 993,502**	**$ 559,837**	**$ 1,430,281**
48000	OTHER GOVERNMENTS & CITIZENS			
48130	CONTRIBUTIONS	$ 115,773	$ 145,000	$ 95,800
48130-LIBR	CONTRIBUTIONS - LIBR	$ -	$ 10,070	$ -
48130-STHEC	CONTRIBUTIONS - STHEC	$ -	$ -	$ 2,500
48140	OTHER CONTRACTED SERVICES	$ -	$ -	$ -
48610	DONATIONS - VETERANS & LIBRARY	$ 71,270	$ 8,300	$ 5,000
48610-ARCHV	DONATIONS - ARCHIVES	$ -	$ -	$ -
48990	OTHER	$ 1,380	$ -	$ -
	TOTAL OTHER GOVERNMENTS/CITIZENS	**$ 188,423**	**$ 163,370**	**$ 103,300**
	OTHER SOURCES (NON-REVENUE)			
49300	CAPITAL LEASES ISSUED	$ -	$ -	$ -
49700	INSURANCE RECOVERY	$ -	$ 142,851	$ -
49800	TRANSFERS IN	$ 8,574,954	$ -	$ -
49800-STHEC	TRANSFERS IN - STHEC	$ -	$ -	$ 5,319
	TOTAL OTHER SOURCES (NON-REVENUE)	**$ 8,574,954**	**$ 142,851**	**$ 5,319**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL REVENUE & OTHER SOURCES	**$ 27,186,443**	**$ 19,702,716**	**$ 22,294,625**
EXPENDITURES				
51100	COUNTY COMMISSION			
184	EDUCATIONAL INCENTIVES	$ -	$ 1,210	$ 2,428
191	BOARD & COMMITTEE MEMBER FEES	$ 68,598	$ 66,667	$ 66,419
196	IN-SERVICE TRAINING	$ 300	$ 1,300	$ 1,000
201	SOCIAL SECURITY	$ 4,120	$ 4,112	$ 4,269
204	TCRS RETIREMENT	$ 1,175	$ 2,566	$ 2,571
206	LIFE INSURANCE			
207	MEDICAL INSURANCE	$ -	$ -	$ -
209	DISABILITY INSURANCE			
210	UNEMPLOYMENT COMPENSATION			
212	MEDICARE	$ 964	$ 962	$ 999
302	ADVERTISING	$ 1,875	$ 650	$ 2,500
305	AUDIT SERVICES	$ 47,889	$ 45,000	$ 50,000
308	CONSULTANTS	$ -	$ -	$ 2,500
312	CONTRACTS W/PRIVATE AGENCIES	$ -	$ -	$ -
316	CONTRIBUTIONS	$ 6,600	$ -	$ -
317	DATA PROCESSING SERVICES	$ 9,710	$ 7,360	$ 7,360
320	DUES & MEMBERSHIPS	$ 8,680	$ 11,865	$ 12,000
348	POSTAGE	$ -	$ -	$ 150
355	TRAVEL	$ 412	$ 5,500	$ 8,000
422	FOOD SUPPLIES	$ 2,977	$ 500	$ 2,000
435	OFFICE SUPPLIES	$ 120	$ 500	$ 500
499	OTHER SUPPLIES & MATERIALS	$ -	$ 550	$ 500
513	WORKERS' COMP	$ 87	$ 85	$ 99
599	OTHER CHARGES	$ 100	$ 2,736	$ 3,000
709	DATA PROCESSING EQUIPMENT	$ 2,853	$ -	$ 2,500
	TOTAL COUNTY COMMISSION	**$ 156,460**	**$ 151,563**	**$ 168,795**
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBER FEES	$ 1,500	$ 750	$ 1,650
201	SOCIAL SECURITY	$ 91	$ 46	$ 103
204	TCRS RETIREMENT	$ -	$ -	$ 43
207	MEDICAL INSURANCE	**$ -**	**$ -**	**$ -**
212	EMPLOYER MEDICARE	$ 22	$ 11	$ 24
332	LEGAL NOTICES, RECORDING, COURT COSTS	$ 234	$ 241	$ 375
513	WORKERS' COMP	$ 4	$ 3	$ 4
533	CRIMINAL INVESTIGATION OF APPLICANTS	$ 261	$ 160	$ 250
	TOTAL BEER BOARD	**$ 2,112**	**$ 1,211**	**$ 2,449**
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL	$ 108,218	$ 109,354	$ 114,779
161	SECRETARY(S)	$ 80,869	$ 81,223	$ 85,284

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
169	PART-TIME	$ -		
186	LONGEVITY PAY	$ 700	$ 800	$ 900
187	OVERTIME PAY	$ -	$ -	$ -
196	IN-SERVICE TRAINING	$ 950	$ 1,325	$ 1,500
201	SOCIAL SECURITY	$ 10,909	$ 11,492	$ 12,460
204	TCRS RETIREMENT	$ 3,731	$ 8,893	$ 11,354
205	EMPLOYEE AND DEPENDENT INSURANCE	$ -	$ -	$ -
206	LIFE INSURANCE	$ 25	$ 19	$ -
207	MEDICAL INSURANCE	$ 20,995	$ 21,128	$ 26,137
208	DENTAL INSURANCE	$ -		
209	SHORT TERM DISABILITY	$ 87	$ 66	$ -
210	UNEMPLOYMENT COMPENSATION	$ 52	$ 75	$ 42
212	MEDICARE	$ 2,551	$ 2,688	$ 2,914
302	ADVERTISING	$ -	$ -	$ 700
320	DUES & MEMBERSHIPS	$ 1,815	$ 1,920	$ 3,500
322	EVALUATION & TESTING	$ 29	$ 57	$ -
332	LEGAL NOTICES, RECORDING, COURT COSTS			
334	MAINTENANCE AGREEMENTS	$ 539	$ 593	$ 790
347	PEST CONTROL	$ 50	$ 60	$ 60
348	POSTAL CHARGES	$ 118	$ 125	$ 600
349	PRINTING, STATIONERY & FORMS	$ -	$ 300	$ 650
355	TRAVEL	$ -	$ 11,870	$ 8,500
422	FOOD SUPPLIES	$ 2,528	$ 3,478	$ 3,000
435	OFFICE SUPPLIES	$ 1,802	$ 2,000	$ 1,500
437	PERIODICALS	$ -		
499	OTHER SUPPLIES & MATERIALS	$ 659	$ 1,000	$ 1,000
508	PREMIUM ON SURETY BONDS	$ -		
513	WORKER'S COMP	$ 423	$ 424	$ 291
599	OTHER CHARGES	$ 1,224	$ 3,600	$ 2,000
709	DATA PROCESSING EQPT	$ -	$ 1,500	$ 9,000
711	FURNITURE & FIXTURES	$ -	$ 1,022	$ -
719	OFFICE EQUIPMENT	$ -	$ -	$ -
	TOTAL COUNTY EXECUTIVE	**$ 238,274**	**$ 265,012**	**$ 286,961**
51400	COUNTY ATTORNEY			
101	COUNTY OFFICIAL/ADMIN. OFFICER	$ 46,731	$ 45,000	$ 47,250
201	SOCIAL SECURITY	$ 2,897	$ 2,790	$ 2,930
204	TCRS RETIREMENT	$ 935	$ 2,475	$ 2,670
210	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
212	MEDICARE	$ 678	$ 653	$ 685
320	DUES & MEMBERSHIPS	$ -	$ -	$ -
355	TRAVEL	$ -	$ -	$ -
513	WORKER'S COMP	$ 12	$ 12	$ 69
	TOTAL COUNTY ATTORNEY	**$ 51,253**	**$ 50,930**	**$ 53,604**
51500	ELECTION COMMISSION			

101 | GENERAL

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
101	COUNTY OFFICIAL	$ 79,644	$ 80,529	$ 84,556
106	DEPUTIES	$ 64,417	$ 48,067	$ 77,183
168	TEMPORARY PERSONNEL	$ 4,020	$ 8,025	$ -
184	EDUCATIONAL INCENTIVES	$ -	$ 2,495	$ -
186	LONGEVITY PAY	$ 800	$ 500	$ 600
187	OVERTIME PAY	$ 4,297	$ 210	$ 1,000
187	OVERTIME PAY - VACAY	$ -		
189	OTHER SALARIES & WAGES			
192	ELECTION COMMISSION	$ 3,100	$ 5,000	$ 3,475
193	ELECTION COMMISSION WORKERS	$ 17,160	$ 45,000	$ 46,000
196	IN-SERVICE TRAINING	$ -	$ 200	$ 1,400
201	SOCIAL SECURITY	$ 9,447	$ 9,295	$ 10,627
204	TCRS RETIREMENT	$ 2,897	$ 7,248	$ 10,125
205	EMPLOYEE AND DEPENDENT INSURANCE			
206	LIFE INSURANCE			
207	MEDICAL INSURANCE	$ 23,085	$ 18,468	$ 26,136
208	DENTAL INSURANCE			
209	SHORT TERM DISABILITY			
210	UNEMPLOYMENT COMPENSATION	$ 54	$ 51	$ 42
212	MEDICARE	$ 2,209	$ 2,174	$ 2,368
307	COMMUNICATION	$ -		
312	CONTRACTS W/PRIVATE AGENCIES	$ 11,150	$ 22,605	$ 13,200
317	DATA PROCESSING SERVICES	$ -	$ 4,106	$ 4,106
320	DUES & MEMBERSHIPS	$ -	$ -	$ 500
322	EVALUATION & TESTING	$ 667	$ 710	$ -
331	LEGAL SERVICES			
332	LEGAL NOTICES, REC & COURT COSTS	$ 1,108	$ 2,645	$ 3,000
334	MAINTENANCE AGREEMENTS	$ 15,366	$ 12,380	$ 12,400
335	MAINTENANCE & REPAIR SREVICES - BUILDINGS	$ 9,162	$ -	$ -
335	MAINT & REPAIR SREVICES - BUILDINGS (DIRAP)	$ -	$ 12,408	$ -
347	PEST CONTROL	$ 165	$ 180	$ 180
348	POSTAL CHARGES	$ 4,266	$ 2,500	$ 3,000
349	PRINTING, STATIONERY & FORMS	$ 2,306	$ 1,000	$ 3,000
351	RENTALS	$ 900	$ 1,825	$ 1,200
355	TRAVEL	$ -	$ 25	$ 2,000
359	DISPOSAL FEES	$ -		
411	DATA PROCESSING SUPPLIES	$ -	$ -	$ 500
435	OFFICE SUPPLIES	$ 3,662	$ 5,000	$ 5,000
452	UTILITIES	$ 4,995	$ 4,973	$ 6,000
499	OTHER SUPPLIES & MATERIALS	$ 547	$ 504	$ 500
506	LIABILITY INSURANCE	$ 3,334	$ 4,195	$ 4,376
513	WORKER'S COMP	$ 273	$ 273	$ 302
709	DATA PROCESSING EQPT	$ 2,280	$ 185	$ -
711	FURNITURES & FIXTURES	$ -	$ -	$ 2,000
719	OFFICE EQUIPMENT	$ -	$ -	$ -
731	VOTING MACHINES	$ -	$ -	$ 367,027

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
799	OTHER CAPITAL OUTLAY	$ 2,194	$ -	$ -
	TOTAL ELECTION COMMISSION	**$ 273,505**	**$ 302,776**	**$ 691,803**
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL	$ 88,493	$ 89,477	$ 93,951
106	DEPUTIES (3)	$ 120,312	$ 121,648	$ 127,731
169	PART-TIME PERSONNEL	$ -	$ -	
184	EDUCATIONAL INCENTIVES	$ -	$ 3,536	$ -
186	LONGEVITY PAY	$ 2,900	$ 3,200	$ 3,500
187	OVERTIME PAY	$ -	$ -	$ -
201	SOCIAL SECURITY	$ 12,601	$ 12,952	$ 13,961
204	TCRS RETIREMENT	$ 4,234	$ 11,982	$ 12,723
205	EMPLOYEE AND DEPENDENT INSURANCE			
206	LIFE INSURANCE			
205	EMPLOYEE & DEPENDENT INSURANCE	$ -		
206	LIFE INSURANCE	$ -		
207	MEDICAL INSURANCE	$ 30,780	$ 32,703	$ 34,849
208	DENTAL INSURANCE			
208	DENTAL INSURANCE	$ -		
209	DISABILITY INSURANCE	$ -		
210	UNEMPLOYMENT COMPENSATION	$ 63	$ 63	$ 63
212	EMPLOYER MEDICARE	$ 2,947	$ 3,029	$ 3,265
317	DATA PROCESSING SERVICES	$ 22,787	$ 2,300	$ 9,000
320	DUES & MEMBERSHIPS	$ 833	$ 1,428	$ 1,450
322	EVALUATION & TESTING	$ -	$ -	$ -
330	LEASE PAYMENTS	$ 18,190	$ 14,400	$ 14,000
334	MAINTENANCE AGREEMENTS	$ 539	$ 593	$ 800
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	$ -	$ -	$ 1,000
347	PEST CONTROL	$ 50	$ 60	$ 60
348	POSTAGE	$ 555	$ 600	$ 600
349	PRINTING, STATIONERY & FORMS	$ 458	$ 250	$ 500
355	TRAVEL	$ 1,140	$ 3,063	$ 4,000
435	OFFICE SUPPLIES	$ 1,986	$ 2,000	$ 3,000
499	OTHER SUPPLIES & MATERIALS	$ -	$ 800	$ 300
508	PREMIUM ON SURETY BONDS			
513	WORKER'S COMP	$ 316	$ 316	$ 320
599	OTHER CHARGES	$ -	$ 500	$ 1,000
709	DATA PROCESSING EQUIPMENT	$ -	$ -	$ -
711	FURNITURE & FIXTURES	$ -	$ 116	$ 500
719	OFFICE EQUIPMENT	$ -	$ -	$ -
	TOTAL REGISTER OF DEEDS	**$ 309,184**	**$ 305,016**	**$ 326,573**
51750	CODES COMPLIANCE			
499	OTHER SUPPLIES - CLEAN UP LAW			
	TOTAL CODES COMPLIANCE			

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
51800	COUNTY BUILDING			
105	SUPERVISOR/DIRECTOR	$ 53,222	$ 53,814	$ 68,000
166	CUSTODIAL PERSONNEL (2)	$ 59,982	$ 56,748	$ 63,812
167	MAINTENANCE PERSONNEL	$ -	$ -	$ 41,600
169	PART-TIME			
186	LONGEVITY PAY	$ 500	$ 500	$ 600
187	LONGEVITY PAY			
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY - COMP PAYOUT	$ 8,926	$ 5,723	$ -
187	OVERTIME PAY - COMP	$ 355	$ -	$ -
187	OVERTIME PAY - VACAY	$ 2,170	$ -	$ -
196	IN-SERVICE TRAINING	$ -	$ 150	$ 500
201	SOCIAL SECURITY	$ 7,697	$ 7,173	$ 10,713
204	TCRS RETIREMENT	$ 1,925	$ 5,386	$ 9,763
205	EMPLOYEE & DEPENDENT INSURANCE	$ 476	$ 805	$ 720
206	LIFE INSURANCE	$ 149	$ 137	$ 149
207	MEDICAL INSURANCE	$ 7,067	$ 8,176	$ 17,424
208	DENTAL INSURANCE	$ 479	$ 472	$ 514
209	SHORT TERM DISABILITY	$ 522	$ 348	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 84	$ 77	$ 84
212	MEDICARE	$ 1,800	$ 1,678	$ 2,506
307	COMMUNICATION	$ 152,628	$ 260,000	$ 260,000
312	CONTRACTS WITH PRIVATE AGENCIES	$ -		
316-STHEC	CONTRIBUTIONS - STHEC	$ -	$ -	$ 10,000
317	DATA PROCESSING SERVICES			
322	EVALUATION & TESTING	$ 57	$ 28	$ 150
334	MAINTENANCE AGREEMENTS	$ 1,650	$ 3,371	$ 1,800
335	MAINTENANCE & REPAIR - BLDG	$ 92,438	$ 95,000	$ 90,000
335-STHEC	MAINTENANCE & REPAIR - BLDG	$ -	$ -	$ 5,000
336	MAINTENANCE & REPAIR - EQPT	$ 1,103	$ 500	$ 3,000
338	MAINTENANCE & REPAIR - VEHICLES	$ 932	$ 2,000	$ 1,500
347	PEST CONTROL	$ 799	$ 1,200	$ 1,500
348	POSTAL CHARGES	$ 178	$ 75	$ -
351	RENTALS	$ 345	$ 888	$ 4,000
355	TRAVEL	$ -	$ -	$ 500
359	DISPOSAL FEES	$ -		
399	OTHER CONTRACTED SERVICES	$ -		
410	CUSTODIAL SUPPLIES	$ 14,201	$ 14,900	$ 13,500
422	FOOD SUPPLIES	$ 7,142	$ 11,000	$ 9,000
425	GASOLINE	$ 7,122	$ 8,000	$ 8,000
435	OFFICE SUPPLIES	$ 48	$ 200	$ 200
446	SMALL TOOLS	$ 235	$ 1,000	$ 1,500
450	TIRES AND TUBES	$ -	$ 250	$ 1,500
451	UNIFORMS	$ 150	$ 200	$ 750
452	UTILITIES	$ 120,778	$ 133,446	$ 155,000
452	UTILITIES- FCC	$ 1,362	$ 1,394	$ 1,450

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
452	UTILITIES - WIRELESS TOWER	$ 451	$ 453	$ 500
499	OTHER SUPPLIES & MATERIALS	$ 580	$ 950	$ 950
513	WORKER'S COMP	$ 2,824	$ 2,824	$ 2,714
516	OTHER SELF-INSURED CLAIMS	$ -		
599	OTHER CHARGES	$ 565	$ 1,400	$ 1,400
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 830	$ 11,170
707	BUILDING IMPROVEMENTS	$ -	$ -	$ -
709	DATA PROCESSING EQUIPMENT	$ -	$ -	$ -
711	FURNITURE & FIXTURES	$ 1,537	$ 1,757	$ -
709	DATA PROCESSING EQUIPMENT	$ -	$ -	
718	MOTOR VEHICLES	$ -	$ -	$ -
732	BUILDING PURCHASES	$ -		
790	OTHER EQUIPMENT	$ -	$ -	$ -
799	OTHER CAPITAL OUTLAY	$ 7,099	$ 3,350	$ 20,000
	TOTAL COUNTY BUILDINGS	**$ 559,578**	**$ 686,203**	**$ 821,730**
51910	PRESERVATION OF RECORDS			
105	SUPERVISOR/DIRECTOR	$ 39,981	$ 40,426	$ 42,447
106	DEPUTIES	$ -		
186	LONGEVITY PAY	$ -	$ -	$ 500
187	OVERTIME PAY - VACAY	$ -		
196	IN-SERVICE TRAINING	$ -	$ -	$ 500
201	SOCIAL SECURITY	$ 2,404	$ 2,428	$ 2,663
204	TCRS RETIREMENT	$ 800	$ 2,224	$ 2,427
205	EMPLOYEE & DEPENDENT INSURANCE			
206	LIFE INSURANCE			
207	MEDICAL INSURANCE	$ 7,695	$ 8,176	$ 8,713
208	DENTAL INSURANCE			
209	DISABILITY INSURANCE			
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
212	MEDICARE	$ 562	$ 568	$ 623
307	COMMUNICATION	$ 2,427	$ 2,265	$ 2,450
312	CONTRACTS W/PRIVATE AGENCIES	$ 387	$ 539	$ 552
317	DATA PROCESSING SERVICES	$ -	$ 1,000	$ 1,950
317	DATA PROCESSING SERVICES-RESERVE	$ -		
320	MEMBERSHIPS & DUES	$ 30	$ 30	$ 30
322	EVALUATION & TESTING	$ -		
334	MAINTENANCE AGREEMENTS	$ 2,036	$ 1,946	$ 2,354
335	MAINTENANCE & REPAIR SERVICES- BUILDINGS	$ 652	$ 818	$ 818
347	PEST CONTROL	$ 165	$ 180	$ 180
348	POSTAL CHARGES	$ -	$ 75	$ 75
355	TRAVEL	$ 250	$ -	$ 300
410	CUSTODIAL SUPPLIES	$ -	$ -	$ -
435	OFFICE SUPPLIES	$ 2,911	$ 500	$ 900
435	OFFICE SUPPLIES - ADP GRANT	$ -	$ 1,579	$ -
452	UTILITIES	$ 6,335	$ 4,943	$ 6,800

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ 583
499	OTHER SUPPLIES & MATERIALS - BOOK SALES	$ -		
513	WORKER'S COMPENSATION	$ 59	$ 60	$ 59
599-DIRAP	WORKER'S COMPENSATION - DIRAP	$ -	$ -	$ 12,000
709	DATA PROCESSING EQPT	$ 156	$ -	$ 900
719	OFFICE EQUIPMENT	$ -	$ 40	$ 549
	TOTAL PRESERVATION OF RECORDS	**$ 66,871**	**$ 67,818**	**$ 88,394**
	TOTAL GENERAL ADMINISTRATION	**$ 1,657,237**	**$ 1,830,529**	**$ 2,440,309**
52100	ACCOUNTING & BUDGETING			
101	COUNTY OFFICIAL/ADMIN. OFFICER	$ 92,729	$ 75,253	$ 68,250
103	ASSISTANT	$ -	$ -	$ 48,000
119	ACCOUNTANTS/BOOKKEEPERS (4)	$ 200,738	$ 179,401	$ 186,389
169	PART-TIME PERSONNEL	$ 85	$ 690	$ -
184	EDUCATIONAL INCENTIVES	$ 6,277	$ 10,937	$ 13,206
186	LONGEVITY PAY	$ 5,400	$ 4,800	$ 3,900
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY-COMP PAYOUT	$ 2,855	$ -	$ -
187	OVERTIME PAY - VACAY	$ 4,988	$ 14,306	$ -
196	IN-SERVICE TRAINING	$ 2,950	$ 2,880	$ 3,000
201	SOCIAL SECURITY	$ 18,275	$ 16,763	$ 19,824
204	TCRS RETIREMENT	$ 5,645	$ 15,656	$ 18,066
205	EMPLOYEE & DEPENDENT INSURANCE	$ 360	$ 60	$ -
206	LIFE INSURANCE	$ 74	$ 41	$ -
207	MEDICAL INSURANCE	$ 36,529	$ 37,688	$ 52,273
208	DENTAL INSURANCE	$ 230	$ 139	$ -
209	SHORT TERM DISABILITY	$ 261	$ 141	$ -
210	UNEMPLOYMENT COMPENSATION	$ 162	$ 101	$ 126
212	MEDICARE	$ 4,274	$ 3,921	$ 4,639
307	COMMUNICATION	$ 1,487	$ 3,510	$ 3,500
317	DATA PROCESSING SERVICES	$ 18,755	$ 27,957	$ 27,000
320	DUES & MEMBERSHIPS	$ 1,314	$ 836	$ 1,000
322	EVALUATION & TESTING	$ 86	$ -	$ 100
328	JANITORIAL SERVICES	$ -	$ 4,250	$ -
332	LEGAL NOTICES, RECORDING & COURT COSTS	$ 391	$ 1,750	$ 1,000
334	MAINTENANCE AGREEMENTS	$ 3,562	$ 6,065	$ 5,400
335	MAINTENANCE & REPAIR SERVICES- BUILDINGS	$ 863	$ 314	$ 750
337	MAINTENANCE & REPAIR-OFFICE EQPT			
347	PEST CONTROL	$ 290	$ -	$ 500
348	POSTAGE	$ 1,938	$ 3,400	$ 3,600
349	PRINTING, STATIONERY & FORMS	$ 1,741	$ 3,351	$ 3,500
355	TRAVEL	$ 7,946	$ 5,543	$ 4,500
359	DISPOSAL FEES	$ -		
435	OFFICE SUPPLIES	$ 5,619	$ 4,500	$ 4,500
452	UTILITIES	$ 11,526	$ 7,027	$ 9,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
499	OTHER SUPPLIES & MATERIALS	$ 1,434	$ 1,150	$ 850
508	PREMIUM ON SURETY BONDS			
513	WORKER'S COMPENSATION	$ 427	$ 427	$ 433
599	OTHER CHARGES	$ 1,598	$ 550	$ 1,000
709	DATA PROCESSING EQPT	$ 7,606	$ 3,056	$ 1,000
719	OFFICE EQUIPMENT			
711	FURNITURE & FIXTURES	$ 318	$ -	$ -
719	OFFICE EQUIPMENT	$ -	$ -	$ 3,000
	TOTAL ACCOUNTING & BUDGETING	**$ 448,733**	**$ 436,463**	**$ 488,306**
52200	PURCHASING			
101	COUNTY OFFICIAL/ADMIN. OFFICER	$ -	$ 18,462	$ -
122	PURCHASING PERSONNEL	$ -	$ -	
169	PART-TIME PERSONNEL	$ -	$ -	
186	LONGEVITY PAY	$ -	$ 1,000	$ -
189	OTHER SALARIES & WAGES	$ -	$ -	
196	IN-SERVICE TRAINING	$ -	$ -	$ -
201	SOCIAL SECURITY	$ -	$ 1,187	$ -
204	TCRS RETIREMENT	$ -	$ 1,070	$ -
205	EMPLOYEE & DEPENDENT INSURANCE	$ -	$ 270	$ -
206	LIFE INSURANCE	$ -	$ 31	$ -
207	MEDICAL INSURANCE	$ -	$ -	$ -
208	DENTAL INSURANCE	$ -	$ 107	$ -
209	DISABILITY INSURANCE	$ -	$ 109	$ -
210	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
212	MEDICARE	$ -	$ 278	$ -
317	DATA PROCESSING SERVICES	$ -	$ -	
347	PEST CONTROL	$ -	$ -	
348	POSTAGE	$ -	$ -	
349	PRINTING, STATIONERY & FORMS	$ -	$ -	
355	TRAVEL	$ -	$ -	
435	OFFICE SUPPLIES	$ -	$ -	
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	
513	WORKER'S COMP	$ -	$ -	
599	OTHER CHARGES	$ -	$ -	
709	DATA PROCESSING EQPT	$ -	$ -	
	TOTAL PURCHASING	**$ -**	**$ 22,514**	**$ -**
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL	$ 88,493	$ 89,477	$ 93,951
106	DEPUTY(IES)	$ 152,363	$ 153,491	$ 162,473
140	SALARY SUPPLEMENTS	$ -	$ -	$ 1,000
169	PART-TIME PERSONNEL			
186	LONGEVITY PAY	$ 6,900	$ 7,200	$ 7,500
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY - VACAY	$ -	$ -	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
189	OTHER SALARIES & WAGES	$ 39,982	$ 40,426	$ 42,447
191	BOARD & COMMITTEE MEMBER FEES	$ 1,128	$ 849	$ 2,000
196	IN-SERVICE TRAINING	$ -	$ 500	$ 500
201	SOCIAL SECURITY	$ 17,124	$ 17,320	$ 18,995
204	TCRS RETIREMENT	$ 5,674	$ 15,928	$ 17,008
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 720	$ 690	$ 720
206	LIFE INSURANCE	$ 149	$ 149	$ 149
207	MEDICAL INSURANCE	$ 29,749	$ 32,703	$ 34,849
208	DENTAL INSURANCE	$ 479	$ 514	$ 514
209	DISABILITY INSURANCE	$ 261	$ 218	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 108	$ 107	$ 105
212	MEDICARE	$ 4,005	$ 4,051	$ 4,442
317	DATA PROCESSING SERVICES	$ 15,140	$ 14,219	$ 14,500
320	DUES & MEMBERSHIPS	$ 1,885	$ 1,985	$ 2,390
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ -	$ 75
334	MAINTENANCE AGREEMENTS	$ 1,488	$ 1,379	$ 2,000
337	MAINTENANCE & REPAIR - OFF EQPT	$ -	$ -	$ -
338	MAINTENANCE & REPAIR - VEHICLES	$ 1,000	$ 1,479	$ 2,000
347	PEST CONTROL	$ 50	$ 60	$ 60
348	POSTAL CHARGES	$ 1,929	$ 2,250	$ 2,250
349	PRINTING, STATIONERY & FORMS	$ 390	$ 450	$ 800
355	TRAVEL	$ 520	$ 525	$ 1,600
425	GASOLINE	$ 1,550	$ 1,800	$ 2,500
435	OFFICE SUPPLIES	$ 3,242	$ 3,445	$ 3,500
450	TIRES AND TUBES	$ -	$ -	$ 1,000
499	OTHER SUPPLIES & MATERIALS	$ 198	$ 300	$ 300
513	WORKER'S COMP	$ 2,304	$ 2,304	$ 2,465
599	OTHER CHARGES	$ 29	$ 500	$ 1,000
709	DATA PROCESSING EQPT	$ 12,252	$ -	$ -
718	MOTOR VEHICLES	$ -	$ -	$ -
719	OFFICE EQUIPMENT	$ 3,602	$ 164	$ 2,000
	TOTAL PROPERTY ASSESSOR	**$ 392,714**	**$ 394,483**	**$ 425,354**
52400	COUNTY TRUSTEE			
201	SOCIAL SECURITY	$ -	$ -	$ -
204	TCRS RETIREMENT	$ 4,352	$ 11,736	$ 14,780
205	EMPLOYER AND DEPENDENT INSURANCE	$ 360	$ 360	$ 720
206	LIFE INSURANCE	$ 74	$ 87	$ 149
207	MEDICAL INSURANCE	$ 23,085	$ 23,110	$ 26,136
208	DENTAL INSURANCE	$ 230	$ 257	$ 514
209	SHORT TERM DISABILITY	$ 261	$ 305	$ 522
210	UNEMPLOYMENT COMPENSATION	$ 90	$ 103	$ 84
212	MEDICARE	$ -	$ -	$ -
317	DATA PROCESSING SERVICES	$ 10,388	$ 18,679	$ 19,500
320	DUES & MEMBERSHIPS	$ 708	$ 768	$ 1,500
322	EVALUATING & TESTING	$ 43	$ 50	$ 50

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
334	MAINTENANCE AGREEMENTS	$ 539	$ 593	$ 653
347	PEST CONTROL	$ 50	$ 60	$ 60
348	POSTAL CHARGES	$ 7,398	$ 10,000	$ 14,000
349	PRINTING STATIONERY & FORMS	$ 8,043	$ 6,960	$ 9,000
435	OFFICE SUPPLIES	$ 672	$ 1,156	$ 2,500
499	OTHER SUPPLIES AND MATERIALS	$ -	$ 102	$ 500
508	PREMIUM ON SURETY BONDS			
513	WORKER'S COMP	$ 328	$ 329	$ 377
599	OTHER CHARGES	$ -	$ 35	$ 250
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 10,524	$ 1,476
709	DATA PROCESSING EQPT	$ 71	$ 7,365	$ 10,000
719	OFFICE EQUIPMENT	$ 2,920	$ 1,710	$ 2,000
	TOTAL TRUSTEE	**$ 59,612**	**$ 94,289**	**$ 104,771**
52500	COUNTY CLERK			
204	TCRS RETIREMENT	$ 7,612	$ 20,474	$ 24,025
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 40	$ -	$ 720
206	LIFE INSURANCE	$ 82	$ 81	$ 149
207	MEDICAL INSURANCE	$ 50,762	$ 55,780	$ 60,985
208	DENTAL INSURANCE	$ 59	$ -	$ -
209	SHORT TERM DISABILITY	$ 283	$ 283	$ 522
210	UNEMPLOYMENT COMPENSATION	$ 165	$ 230	$ 168
215	ON-BEHALF PAYMENTS TO OPEB	$ -	$ 375	$ 500
307	COMMUNICATION	$ -	$ -	$ 1,000
317	DATA PROCESSING SERVICES	$ -		
320	DUES & MEMBERSHIPS	$ 858	$ 1,353	$ 1,218
322	EVALUATING & TESTING	$ 43	$ 129	$ 100
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ 25	$ 1,000
334	MAINTENANCE AGREEMENTS	$ 22,607	$ 26,880	$ 38,000
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	$ -	$ 250	$ 3,000
347	PEST CONTROL	$ 50	$ 60	$ 60
348	POSTAL CHARGES	$ 12,308	$ 15,000	$ 10,000
349	PRINTING, STATIONERY & FORMS	$ 1,621	$ 935	$ 3,000
355	TRAVEL	$ -	$ 1,321	$ 2,932
399	OTHER CONTRACTED SERVICES			
435	OFFICE SUPPLIES	$ 3,437	$ 7,500	$ 6,500
499	OTHER SUPPLIES & MATERIALS	$ 86	$ 1,300	$ 2,000
205	PREMIUM ON SURETY BONDS			
513	WORKER'S COMPENSATION	$ 747	$ 748	$ 600
599	OTHER CHARGES	$ -	$ -	$ -
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 4,800	$ 7,200
709	DATA PROCESSING EQPT	$ -	$ -	$ 2,000
709	DATA PROCESSING EQPT - RSRV	$ -	$ 4,125	$ -
711	FURNITURE & FIXTURES	$ -	$ -	$ 3,000
719-RSRV	OFFICE EQUIPMENT	$ -		
	TOTAL COUNTY CLERK	**$ 100,760**	**$ 141,649**	**$ 168,679**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
52600	DATA PROCESSING			
105	SUPERVISOR/DIRECTOR	$ 72,446	$ 73,251	$ 76,914
103	ASSISTANT	$ -	$ -	$ -
121	DATA PROCESSING PERSONNEL	$ -	$ 34,615	$ 52,500
186	LONGEVITY PAY	$ -	$ -	$ -
187	OVERTIME PAY - COMP	$ -	$ -	$ -
188	OVERTIME PAY - VACAY	$ -	$ -	$ -
196	IN-SERVICE TRAINING	$ -	$ -	$ 1,000
201	SOCIAL SECURITY	$ 4,417	$ 6,547	$ 8,024
204	TCRS RETIREMENT	$ 1,449	$ 4,558	$ 7,312
207	MEDICAL INSURANCE	$ 7,695	$ 13,080	$ 17,425
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 63	$ 42
212	EMPLOYER MEDICARE	$ 1,033	$ 1,531	$ 1,877
307	COMMUNICATION	$ 565	$ 2,000	$ 2,000
312	CONTRACTS WITH PRIVATE AGENCIES	$ 225	$ -	$ 550
317	DATA PROCESSING SERVICES	$ 12,054	$ 9,000	$ 32,640
320	DUES & MEMBERSHIPS	$ -	$ 26	$ 500
322	EVALUATION & TESTING	$ -	$ 14	$ 35
334	MAINTENANCE AGREEMENTS	$ 35,302	$ 45,000	$ 55,000
347	PEST CONTROL	$ -	$ 200	$ 200
355	TRAVEL	$ -	$ -	$ 1,000
399	OTHER CONTRACTED SERVICES	$ -	$ -	$ 7,500
435	OFFICE SUPPLIES	$ 143	$ 422	$ 1,000
499	OTHER SUPPLIES & MATERIALS	$ 853	$ 345	$ 2,000
513	WORKER'S COMPENSATION	$ 470	$ 469	$ 588
709	DATA PROCESSING EQUIPMENT	$ 3,985	$ 15,000	$ 20,000
	TOTAL DATA PROCESSING	**$ 140,658**	**$ 206,121**	**$ 288,107**
	TOTAL FINANCE	**$ 1,142,477**	**$ 1,295,519**	**$ 1,475,217**
53100	CIRCUIT COURT CLERK			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 88,493	$ 89,477	$ 93,951
106	DEPUTY(IES)	$ 355,753	$ 372,120	$ 429,421
169	PART-TIME PERSONNEL	$ 1,080	$ 1,178	$ 2,400
186	LONGEVITY PAY	$ 11,000	$ 9,400	$ 10,000
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY - CMPP	$ 3,994	$ -	$ -
187	OVERTIME PAY - COMP	$ 332	$ 124	$ -
187	OVERTIME PAY - VACAY	$ 1,490	$ 4,396	$ -
194	JURY & WITNESS FEES	$ 16,352	$ 16,500	$ 25,000
196	IN-SERVICE TRAINING	$ -	$ -	$ 4,000
201	SOCIAL SECURITY	$ 27,811	$ 27,856	$ 33,218
204	TCRS RETIREMENT	$ 8,872	$ 25,422	$ 30,136
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 990	$ 990	$ 1,080
206	LIFE INSURANCE	$ 198	$ 209	$ 224

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
207	MEDICAL INSURANCE	$ 50,990	$ 54,247	$ 69,697
208	DENTAL INSURANCE	$ 169	$ 343	$ 514
209	SHORT TERM DISABILITY	$ 435	$ 479	$ 522
210	UNEMPLOYMENT COMPENSATION	$ 247	$ 200	$ 210
212	MEDICARE	$ 6,504	$ 6,515	$ 7,769
215	ON-BEHALF PAYMENTS TO OPEB	$ -	$ 875	$ 1,050
307	COMMUNICATION	$ -	$ -	$ 600
312	CONTRACTS W/PRIVATE AGENCEIS			
317	DATA PROCESSING SERVICES	$ 32,673	$ 35,113	$ 37,000
320	DUES & MEMBERSHIPS	$ 1,253	$ 1,138	$ 2,500
322	EVALUATING & TESTING	$ 57	$ 43	$ 925
332	LEGAL NOTICES, REC & COURT COSTS	$ 121	$ 540	$ 540
334	MAINTENANCE AGREEMENTS	$ 4,904	$ 6,098	$ 6,500
337	MAINTENANCE & REPAIR - OFFICE EQPT	$ -	$ 67	$ 150
347	PEST CONTROL	$ 94	$ 102	$ 102
348	POSTAL CHARGES	$ 3,026	$ 3,800	$ 5,000
349	PRINTING, STATIONERY & FORMS	$ 2,708	$ 4,800	$ 5,000
355	TRAVEL	$ 1,581	$ 3,404	$ 3,600
355	TRAVEL - JURY	$ 642	$ -	$ -
435	OFFICE SUPPLIES	$ 8,674	$ 8,500	$ 8,500
499	OTHER SUPPLIES & MATERIALS	$ 162	$ 1,412	$ 200
508	PREMIUM ON SURETY BONDS			
513	WORKER'S COMPENSATION	$ 593	$ 592	$ 762
599	OTHER CHARGES	$ 813	$ 850	$ 1,000
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 1,953	$ -
709	DATA PROCESSING EQUIPMENT	$ -	$ 3,346	$ 15,000
709-RSRV	DATA PROCESSING EQUIPMENT - RSRV	$ -	$ 34,752	$ -
711	FURNITURE & FIXTURES	$ -	$ -	$ -
711-DIRAP	FURNITURE & FIXTURES - DIRAP	$ -	$ 10,047	$ -
719	OFFICE EQPT	$ 835	$ -	$ -
	TOTAL CIRCUIT COURT CLERK	**$ 632,846**	**$ 726,888**	**$ 796,571**
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	$ 173,638	$ 175,066	$ 182,069
106	DEPUTY(IES)	$ 38,500	$ 43,232	$ 46,687
160	GUARDS	$ 67,810	$ 70,172	$ 73,681
168	TEMPORARY PERSONNEL	$ 1,900	$ -	$ 3,500
169	PART-TIME PERSONNEL	$ 11,391	$ -	$ 5,000
186	LONGEVITY PAY	$ 1,600	$ 1,700	$ 1,800
187	OVERTIME PAY	$ -	$ 5,836	$ 8,000
187	OVERTIME PAY - COMP	$ -	$ -	$ -
187	OVERTIME PAY-HOLI	$ 2,736	$ 3,667	$ -
187	OVERTIME PAY - VACAY	$ -	$ -	$ -
189	OTHER SALARIES & WAGES			
196	IN-SERVICE TRAINING	$ -	$ -	$ 2,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
201	SOCIAL SECURITY	$ 15,160	$ 17,427	$ 19,669
204	TCRS RETIREMENT	$ 5,625	$ 13,170	$ 17,641
205	EMPLOYEE AND DEPENDENT INSURANCE	$ -	$ 46	$ 360
206	LIFE INSURANCE	$ 18	$ 42	$ 75
207	MEDICAL INSURANCE	$ 22,586	$ 23,367	$ 26,137
208	DENTAL INSURANCE	$ 197	$ -	$ -
209	DISABILITY INSURANCE	$ 239	$ 261	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 96	$ 86	$ 84
212	MEDICARE	$ 3,545	$ 4,076	$ 4,600
215	ON-BEHALF PAYMENTS TO OPEB	$ -	$ 250	$ 300
320	DUES & MEMBERSHIPS	$ 320	$ 500	$ 750
322	EVALUATING & TESTING	$ -	$ 60	$ 100
334	MAINTENANCE AGREEMENTS	$ 769	$ 835	$ 1,000
347	PEST CONTROL	$ 94	$ 102	$ 102
348	POSTAL CHARGES	$ 9	$ 75	$ 250
349	PRINTING, STATIONERY & FORMS	$ 280	$ 288	$ 500
355	TRAVEL	$ 823	$ 1,327	$ 2,500
435	OFFICE SUPPLIES	$ 1,731	$ 2,999	$ 3,000
499	OTHER SUPPLIES & MATERIALS	$ 591	$ 600	$ 1,000
513	WORKER'S COMPENSATION	$ 498	$ 499	$ 458
599	OTHER CHARGES	$ -	$ 144	$ 500
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 8,835	$ 1,763
709	DATA PROCESSING	$ -	$ 2,242	$ 2,500
711-DIRAP	FURNITURE & FIXTURES - DIRAP	$ -	$ 1,402	$ -
719	OFFICE EQUIPMENT	$ -	$ 1,416	$ 1,000
	TOTAL GENERAL SESSIONS	**$ 350,156**	**$ 379,722**	**$ 407,287**
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 88,493	$ 89,477	$ 93,951
106	DEPUTY(IES)	$ 164,290	$ 186,408	$ 218,634
169	PART-TIME PERSONNEL	$ -	$ -	$ -
186	LONGEVITY PAY	$ 5,400	$ 5,600	$ 5,800
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY - COMP PAYOUT	$ -	$ -	**$ -**
187	OVERTIME PAY - VACAY	$ -	$ -	$ -
201	SOCIAL SECURITY	$ 15,388	$ 16,755	$ 19,740
204	TCRS RETIREMENT	$ 5,164	$ 14,588	$ 17,989
205	EMPLOYEE AND DEPENDENT INSURANCE	$ -	$ -	$ -
206	LIFE INSURANCE	$ -	$ -	$ -
207	MEDICAL INSURANCE	$ 38,475	$ 45,128	$ 52,273
208	DENTAL INSURANCE	$ -	$ -	$ -
209	SHORT TERM DISABILITY	$ -	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ 84	$ 116	$ 105
212	MEDICARE	$ 3,599	$ 3,919	$ 4,617
317	DATA PROCESSING	$ 12,051	$ 12,875	$ 14,000
320	DUES & MEMBERSHIPS	$ 1,198	$ 958	$ 1,800

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
322	EVALUATING & TESTING	$ -	$ 14	$ -
334	MAINTENANCE AGREEMENTS	$ 1,068	$ -	$ -
347	PEST CONTROL	$ 94	$ 102	$ 102
348	POSTAL CHARGES	$ 2,060	$ 3,500	$ 4,000
349	PRINTING, STATIONERY & FORMS	$ 2,237	$ 2,139	$ 3,000
355	TRAVEL	$ -	$ -	$ 1,000
435	OFFICE SUPPLIES	$ 3,950	$ 1,054	$ 3,600
499	OTHER SUPPLIES & MATERIALS	$ 252	$ 1,750	$ 1,500
513	WORKER'S COMPENSATION	$ 427	$ 428	$ 448
516	OTHER SELF-INSURED CLAIMS			
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 8,469	$ 3,531
709	DATA PROCESSING EQPT	$ -	$ 9,391	$ 5,000
719	OFFICE EQPT	$ 7,002	$ 1,245	$ 3,000
	TOTAL CHANCERY COURT	**$ 351,232**	**$ 403,916**	**$ 454,090**
53500	JUVENILE COURT			
106	DEPUT(IES)	$ 84,303	$ 74,628	$ 89,134
112	YOUTH SERVICE OFFICER	$ 8,887	$ 7,847	$ 9,000
140	SALARY SUPPLEMENTS - JUVENILE MAGISTRATE	$ 88,495	$ 89,478	$ 93,951
186	LONGEVITY PAY	$ 1,700	$ 2,400	$ 2,600
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY - COMP	$ -	$ 121	$ -
187	OVERTIME PAY - VACAY	$ -	$ 1,342	$ -
196	IN-SERVICE TRAINING	$ -	$ 30	$ 3,000
201	SOCIAL SECURITY	$ 10,960	$ 10,587	$ 12,071
204	TCRS RETIREMENT	$ 3,668	$ 9,595	$ 10,854
207	MEDICAL INSURANCE	$ 23,619	$ 23,069	$ 26,137
210	UNEMPLOYMENT COMPENSATION	$ 44	$ 37	$ 63
212	MEDICARE	$ 2,563	$ 2,476	$ 2,823
320	DUES & MEMBERSHIPS	$ 120	$ 380	$ 500
322	EVALUATION & TESTING	$ -	$ -	$ 100
348	POSTAL CHARGES	$ 805	$ 616	$ 1,000
349	PRINTING, STATIONERY & FORMS	$ -	$ -	$ 1,000
355	TRAVEL	$ 636	$ 3,728	$ 3,000
399	CONTRACTED SVCS - MIDDLE TN JUV. DETENTION	$ -	$ -	$ 5,000
422	FOOD SUPPLIES			
422	FOOD SUPPLIES	$ -		
435	OFFICE SUPPLIES	$ 397	$ 2,190	$ 2,200
499	OTHER SUPPLIES & MATERIALS	$ 392	$ 557	$ 1,000
513	WORKER'S COMPENSATION	$ 269	$ 268	$ 271
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 9,295	$ 2,705
709	DATA PROCESSING EQPT	$ -	$ 3,254	$ 2,000
	TOTAL JUVENILE COURT	**$ 226,858**	**$ 241,898**	**$ 268,409**
53600	DISTRICT ATTORNEY GENERAL			
399	OTHER CONTRACTED SERVICES - AUTOPSIES			

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL DISTRICT ATTORNEY GENERAL			
53900	OTHER ADMINISTRATION OF JUSTICE			
161	SECRETARY(IES)	$ 26,385	$ 37,252	$ 67,830
201	SOCIAL SECURITY	$ 1,636	$ 2,310	$ 6,000
204	TCRS RETIREMENT	$ 188	$ 2,049	$ 6,000
206	LIFE INSURANCE	$ 50	$ 75	$ 1,000
209	SHORT TERM DISABILITY	$ 174	$ 261	$ 1,052
210	UNEMPLOYMENT COMPENSATION	$ 42	$ 21	$ 6,000
212	EMPLOYER MEDICARE	$ 383	$ 540	$ 4,000
349	PRINTING, STATIONERY & FORMS	$ -	$ -	$ -
355	TRAVEL	$ 3,023	$ 2,153	$ 106,118
355	TRAVEL - LEAD	$ 2,250	$ -	$ -
399	OTHER CONTRACTED SERVICES-DEC/TBI GRANT	$ 5,000	$ -	$ -
435	OFFICE SUPPLIES	$ 5,050	$ 470	$ -
599	OTHER CHARGES	$ -	$ -	**$ -**
599	OTHER CHARGES - EMIF	$ -	$ 112	$ 15,000
	TOTAL DISTRICT ATTORNEY GENERAL	**$ 44,181**	**$ 45,243**	**$ 213,000**
53920	COURTROOM SECURITY			
196	IN-SERVICE TRAINING			
106	DEPUTIES(2)	$ 69,684	$ 73,514	$ 82,335
106	DEPUTIES - CORPORALS	$ 39,982	$ 28,920	$ 45,277
106	DEPUTIES - HOLIDAY	$ -	$ -	$ 1,500
186	LONGEVITY PAY	$ 2,700	$ 1,900	$ 2,000
187	OVERTIME PAY	$ -	$ -	$ 3,550
187	OVERTIME PAY - CMPP	$ 1,995	$ -	$ -
187	OVERTIME PAY - COMP	$ -	$ -	$ -
187	OVERTIME PAY - VACAY	$ -	$ -	$ -
188	BONUS PAYMENTS	$ 1,000	$ 1,000	$ -
196	IN-SERVICE TRAINING	$ -	$ -	$ 3,375
201	SOCIAL SECURITY	$ 6,899	$ 6,254	$ 8,349
204	TCRS RETIREMENT	$ 2,247	$ 5,793	$ 7,608
205	EMPLOYEE & DEPENDENT INSURANCE	$ -	$ -	$ -
206	LIFE INSURANCE	$ -	$ -	$ -
207	MEDICAL INSURANCE	$ 19,953	$ 23,305	$ 26,137
208	DENTAL INSURANCE	$ -	$ -	$ -
209	SHORT TERM DISABILITY	$ -	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ 104	$ 62	$ 63
212	MEDICARE	$ 1,614	$ 1,463	$ 1,953
322	EVALUATING & TESTING	$ 78	$ 83	$ 150
334	MAINTENANCE AGREEMENTS	$ -	$ -	$ -
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	$ -	$ 225	$ 300
355	TRAVEL	$ -	$ 250	$ 250
361	PERMITS			
431	LAW ENFORCEMENT SUPPLIES	$ 1,925	$ 662	$ 1,500

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
451	UNIFORMS	$ 1,777	$ 2,600	$ 3,000
513	WORKER'S COMP	$ -	$ -	$ -
716	LAW ENFORCEMENT EQUIPMENT	$ 2,139	$ -	$ 2,500
716	LAW ENFORCEMENT EQUIPMENT-CSCNT	$ -		
790	SECURITY EQUIPMENT			
	TOTAL COURTROOM SECURITY	**$ 152,097**	**$ 146,031**	**$ 189,847**
53900	OTHER ADMINISTRATION OF JUSTICE			
716	LAW ENFORCEMENT EQUIPMENT			
	OTHER ADMINISTRATION OF JUSTICE			
53930	VICTIM ASSISTANCE PROGRAMS			
103	ASSISTANTS	$ 48,164	$ 48,877	$ 50,160
186	LONGEVITY PAY	$ 500	$ 600	$ 700
201	SOCIAL SECURITY	$ 2,981	$ 3,068	$ 3,153
204	STATE RETIREMENT	$ 973	$ 2,721	$ 2,874
206	LIFE INSURANCE	$ 25	$ -	$ -
207	MEDICAL INSURANCE	$ 5,182	$ 8,176	$ 8,712
209	SHORT TERM DISABILITY	$ 87	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
212	MEDICARE	$ 697	$ 717	$ 737
334	MAINTENANCE AGREEMENTS	$ -	$ -	$ -
349	PRINTING, STATIONERY & FORMS	$ -	$ 100	$ -
355	TRAVEL	$ 578	$ 624	$ 1,200
435	OFFICE SUPPLIES	$ -	$ -	$ -
513	WORKER'S COMP	$ 95	$ 96	$ 74
189-LEVC	OTHER SALARIES & WAGES	$ 36,346	$ 46,056	$ -
201-LEVC	SOCIAL SECURITY	$ 2,236	$ 2,876	$ -
204-LEVC	STATE RETIREMENT	$ 727	$ 2,551	$ -
207-LEVC	MEDICAL INSURANCE	$ 7,695	$ 8,176	$ -
210-LEVC	UNEMPLOYMENT COMPENSATION	$ 21	$ 42	$ -
212-LEVC	MEDICARE	$ 523	$ 673	$ -
307-LEVC	COMMUNICATION	$ -	$ 840	$ -
348-LEVC	POSTAL CHARGES	$ -	$ 150	$ -
349-LEVC	PRINTING, STATIONERY & FORMS	$ 2,108	$ 150	$ -
355-LEVC	TRAVEL - LEVC	$ -	$ 1,000	$ -
435-LEVC	OFFICE SUPPLIES	$ 535	$ 1,260	$ -
499-LEVC	OTHER SUPPLIES & MATERIALS	$ 900	$ 20,300	$ -
513-LEVC	WORKER'S COMP	$ -	$ 126	$ -
599	OTHER CHARGES	$ -		
709-LEVC	DATA PROCESSING EQUIPMENT	$ -	$ 800	$ -
335-SFCTS	MAINT & REPAIR - BUILDINGS (SFCTS)	$ -	$ 179	$ -
499-SFCTS	OTHER SUPPLIES & MATERIALS (SFCTS)	$ -	$ 468	$ -
709-SFCTS	DATA PROCESSING EQUIPMENT (SFCTS)	$ -	$ 683	$ -
711-SFCTS	FURNITURE & FIXTURES (SFCTS)	$ -	$ 1,582	$ -
312	CONTRACTS WITH PRIVATE AGENCIES	$ 7,460	$ 12,000	$ 7,500

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL VICTIM ASSISTANCE PROGRAMS	**$ 117,854**	**$ 164,912**	**$ 75,131**
	TOTAL ADMINISTRATION OF JUSTICE	**$ 1,875,224**	**$ 2,108,610**	**$ 2,404,335**
54110	SHERIFF DEPARTMENT			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 102,210	$ 103,346	$ 108,513
105	SUPERVISOR/DIRECTOR(1)	$ 77,285	$ 78,144	$ 84,395
105	SUPERVISOR/DIRECTOR - HOLI	$ -		
106	DEPUTIES(15)	$ 506,348	$ 463,177	$ 641,239
106- CORP	DEPUTIES - CORPORALS (4)	$ 167,701	$ 161,452	$ 189,789
106- HOLI	DEPUTIES - HOLIDAY	$ 38,604	$ 42,889	$ -
108	INVESTIGATORS(7)	$ 250,672	$ 157,855	$ 348,615
108-HOLI	INVESTIGATORS - HOLIDAY	$ 550	$ 491	$ -
109	CAPTAINS(1)	$ 64,411	$ 65,127	$ 70,377
109	CAPTAINS - HOLIDAY	$ -		
110	LIEUTENANT (5)	$ 209,952	$ 215,101	$ 290,594
110-HOLI	LIEUTENANT - HOLIDAY	$ 591	$ 582	$ -
115	SERGEANTS(7)	$ 285,851	$ 294,500	$ 369,261
115-HOLI	SERGEANTS - HOLIDAY	$ 10,640	$ 10,658	$ -
161	SECRETARY(S) (5)	$ 174,693	$ 162,736	$ 200,678
161	SECRETARY(S)-HOLIDAY	$ -		
169	PART-TIME PERSONNEL			
170	SCHOOL RESOURCE OFFICERS - BONUS	$ -		
186	LONGEVITY PAY	$ 42,500	$ 40,000	$ 27,000
187	OVERTIME PAY	$ 1,679	$ 3,465	$ 50,000
187	OVERTIME PAY - COMP PAYOUT	$ 65,219	$ 31,587	$ -
187	OVERTIME PAY - COMP	$ 10,499	$ 11,106	$ -
187	OVERTIME PAY - HOLIDAY PAY	$ -	$ -	$ 60,000
187	OVERTIME PAY - K9OVT	$ 3,808	$ 4,721	$ 5,600
187	OVERTIME PAY - MHTRN	$ 230	$ -	$ -
187	OVERTIME PAY - VACAY	$ 16,036	$ 19,082	$ -
188	BONUS PAYMENTS - BONUS	$ 1,000	$ 11,000	$ 12,000
189	OTHER SALARIES & WAGES	$ 20,748	$ -	$ -
196	IN-SERVICE TRAINING	$ 48,799	$ 37,987	$ 50,000
201	SOCIAL SECURITY	$ 150,576	$ 139,825	$ 154,570
201	SOCIAL SECURITY - MHTRN	$ 1,294	$ -	$ -
204	TCRS RETIREMENT	$ 46,760	$ 119,478	$ 140,858
204	TCRS RETIREMENT - MHTRN	$ 101	$ -	$ -
205	EMPLOYEE & DEPENDENT INSURANCE	$ 2,362	$ 1,531	$ 2,160
206	LIFE INSURANCE	$ 620	$ 502	$ 372
207	MEDICAL INSURANCE	$ 327,616	$ 338,008	$ 365,910
207	MEDICAL INSURANCE - MHTRN	$ 654	$ -	$ -
208	DENTAL INSURANCE	$ 1,492	$ 1,221	$ 1,798
209	SHORT TERM DISABILITY	$ 1,582	$ 1,371	$ 1,827
210	UNEMPLOYMENT COMPENSATION	$ 1,239	$ 1,149	$ 966
210	UNEMPLOYMENT COMPENSATION - MHTRN	$ 6	$ -	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
212	MEDICARE	$ 35,215	$ 32,701	$ 36,149
212	MEDICARE - MHTRN	$ 303	$ -	$ -
302	ADVERTISING	$ -	$ -	$ 2,500
307	COMMUNICATION	$ 3,412	$ 5,575	$ 6,000
312	CONTRACTS WITH PRIVATE AGENCIES - MHTR	$ -	$ -	$ -
312	CONTRACTS WITH PRIVATE AGENCIES	$ 6,091	$ 6,925	$ 12,500
317	DATA PROCESSING SERVICES	$ 1,173	$ 12,007	$ 6,407
320	DUES & MEMBERSHIPS	$ 4,700	$ 5,000	$ 4,000
322	EVALUATING & TESTING	$ 4,082	$ 1,503	$ 3,500
322	EVALUATION & TESTING - MHTRN	$ 339	$ -	$ -
327	FREIGHT EXPENSES - LESO	$ -	$ -	$ -
330	OPERATING LEASE PAYMENTS	$ -		
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ 365	$ 750
334	MAINTENANCE AGREEMENTS	$ 16,151	$ 22,100	$ 22,100
335	MAINTENANCE & REPAIR - BLDGS	$ 4,141	$ 3,000	$ 3,500
336	MAINTENANCE & REPAIR - EQUIPMENT	$ 2,446	$ 2,350	$ 1,850
337	MAINTENANCE & REPAIR - OFFICE EQPT	$ 35	$ 980	$ 1,500
338	MAINTENANCE & REPAIR - VEHICLES	$ 63,860	$ 92,519	$ 90,000
338	MAINTENANCE & REPAIR - VEHICLES - LESO	$ -	$ -	$ -
347	PEST CONTROL	$ 258	$ 300	$ 300
348	POSTAL CHARGES	$ 1,318	$ 2,000	$ 2,000
349	PRINTING, STATIONERY & FORMS	$ 1,068	$ 2,500	$ 2,500
351	RENTALS	$ 11,700	$ 11,700	$ 15,000
353	TOW IN SERVICES	$ 4,011	$ 4,500	$ 6,000
355	TRAVEL	$ 13,069	$ 21,978	$ 20,000
355	TRAVEL - LESO	$ -	$ -	$ 2,500
358	REMITTANCE OF REVENUES COLLECTED - SEXOF	$ -	$ -	$ -
361	PERMITS	$ -		
399	OTHER CONTRACTED SERVICES	$ -		
410	CUSTODIAL SUPPLIES	$ 7,646	$ 9,000	$ 15,000
413	DRUGS & MEDICAL SUPPLIES - MHTRN	$ 1,725	$ -	$ -
422	FOOD SUPPLIES	$ -	$ -	$ -
425	GASOLINE	$ 120,266	$ 132,200	$ 105,000
425	GASOLINE - LESO	$ -	$ -	$ -
425	GASOLINE - MHTRN	$ 9,919	$ -	$ -
431	LAW ENFORCEMENT SUPPLIES	$ 14,912	$ 15,000	$ 20,000
431	LAW ENFORCEMENT SUPPLIES - LESO	$ 62,505	$ 14,384	$ 4,000
431	LAW ENFORCEMENT SUPPLIES - MHTRN	$ -	$ -	$ -
435	OFFICE SUPPLIES	$ 7,398	$ 9,800	$ 12,000
435	OFFICE SUPPLIES- SEXO	$ -	$ -	$ 200
450	TIRES & TUBES	$ 18,574	$ 11,500	$ 15,000
451	UNIFORMS	$ 30,507	$ 35,000	$ 42,000
451	UNIFORMS- LESO	$ 18,065	$ -	$ -
451	UNIFORMS - MHTRN	$ 1,693	$ -	$ -
452	UTILITIES	$ 8,419	$ 6,832	$ 10,000
456	GRAVEL & CHERT	$ -	$ -	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
499	OTHER SUPPLIES & MATERIALS	$ 848	$ 1,500	$ 4,000
505	JUDGEMENTS	$ -		
507	MEDICAL CLAIMS	$ -		
508	PREMIUM ON SURETY BONDS	$ -		
513	WORKER'S COMP	$ 56,345	$ 53,986	$ 53,955
515	LIABILITY CLAIM	$ -		
516	OTHER SELF-INSURED CLAIMS	$ 5,500	$ 1,000	$ 1,000
599	OTHER CHARGES	$ 1,946	$ 500	$ 2,000
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 12,000	$ -
708	COMMUNICATION EQUIPMENT - MHTRN	$ 2,638	$ -	$ -
709	DATA PROCESSING EQPT	$ 2,447	$ 4,601	$ 4,235
709	DATA PROCESSING EQPT - RSRV	$ -	$ 1,500	$ -
709	DATA PROCESSING EQPT- SEXO	$ 271	$ -	$ 1,000
711	FURNITURE & FIXTURES	$ 4,189	$ 4,000	$ 5,000
716	LAW ENFORCEMENT EQPT	$ 9,165	$ 13,858	$ 15,858
716-LESO	LAW ENFORCEMENT EQPT - LESO	$ -	$ 6,500	$ -
718	MOTOR VEHICLES	$ 41,951	$ -	$ -
718	MOTOR VEHICLES - LESO	$ 8,549	$ -	$ -
718	MOTOR VEHICLES - MHTRN	$ 38,822	$ -	$ -
170	SCHOOL RESOURCE OFFICERS (14) (1) pd out of 110	$ 375,034	$ 362,184	$ 508,564
170-CORP	SCHOOL RESOURCE OFFICERS (2)	$ 79,963	$ 80,852	$ 90,554
170-HOLI	SCHOOL RESOURCE OFFICERS - HOLIDAY	$ 6,769	$ 6,415	$ -
186-SRO	LONGEVITY PAY - SRO	$ -	$ -	$ 16,200
196-SRO	IN-SERVICE TRAINING- SRO	$ 935	$ 400	$ 5,000
201-SRO	SOCIAL SECURITY - SRO	$ -	$ -	$ 38,150
204-SRO	TCRS RETIREMENT - SRO	$ -	$ -	$ 34,765
205-SRO	EMPLOYEE & DEPENDENT INSURANCE - SRO	$ -	$ -	$ 720
206-SRO	LIFE INSURANCE - SRO	$ -	$ -	$ 149
207-SRO	MEDICAL INSURANCE - SRO	$ -	$ -	$ 104,545
208-SRO	DENTAL INSURANCE - SRO	$ -	$ -	$ 257
209-SRO	SHORT TERM DISABILITY - SRO	$ -	$ -	$ 261
210-SRO	UNEMPLOYMENT COMPENSATION - SRO	$ -	$ -	$ 294
212-SRO	MEDICARE - SRO	$ -	$ -	$ 8,922
322-SRO	EVALUATION & TESTING - SRO	$ -	$ 40	$ 1,000
338-SRO	MAINTENANCE & REPAIR - VEHICLES - SRO	$ -	$ -	$ 25,000
355-SRO	TRAVEL - SRO	$ 5,440	$ 4,986	$ 5,000
425-SRO	GASOLINE - SRO	$ -	$ -	$ 25,000
431-SRO	LAW ENFORCEMENT SUPPLIES - SRO	$ 3,666	$ -	$ 140,619
451-SRO	UNIFORMS- SRO	$ 3,561	$ 9,500	$ 25,000
709-SRO	DATA PROCESSING EQPT- SRO	$ -	$ 13,564	$ 20,000
790	OTHER EQUIPMENT	$ -	$ -	$ -
	TOTAL SHERIFF DEPARTMENT	**$ 3,757,368**	**$ 3,557,196**	**$ 4,775,826**
54120	SPECIAL PATROLS (CONSTABLES)			
708	**COMMUNICATION EQUIPMENT**			

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
54150	DRUG ENFORCEMENT			
210	**UNEMPLOYMENT COMPENSATION**	**$ -**		
54210	COUNTY JAIL			
103	ASSNT. JAIL ADMINISTRATOR (1)	$ 43,286	$ 43,767	$ 47,269
103-HOLI	ASSNT. JAIL ADMINISTRATOR - HOLIDAY	$ -		
110	LIEUTENANT (1)	$ 58,041	$ 59,186	$ 63,921
110-HOLI	LIEUTENANT - HOLIDAY	$ -		
115	SERGEANT(4)	$ 144,530	$ 150,985	$ 166,729
115-HOLI	SERGEANT - HOLIDAY	$ 9,677	$ 7,769	$ -
131	MEDICAL PERSONNEL (3)	$ 106,171	$ 90,403	$ 135,343
131-HOLI	MEDICAL PERSONNEL - HOLIDAY	$ -		
160	GUARDS (28)	$ 662,862	$ 577,320	$ 983,842
161	GUARDS (32)			
162	GUARDS (32)	$ -		
160-CORP	GUARDS (4) CORPORALS	$ 104,468	$ 109,171	$ 160,344
160-HOLI	GUARDS - HOLIDAY	$ 59,548	$ 53,799	$ -
186	LONGEVITY PAY	$ 8,800	$ 11,200	$ 10,900
187	OVERTIME PAY	$ 14,492	$ 80,700	$ 15,000
187-HOLI	OVERTIME PAY - HOLIDAY PAY	$ -	$ -	$ 78,400
187	OVERTIME PAY- COMP PAYOUT	$ 34,140	$ -	$ -
187	OVERTIME PAY - COMP	$ 9,623	$ -	$ -
187	OVERTIME PAY - HOLIDAY PAY	$ -		
187	OVERTIME PAY - VACAY	$ 16,172	$ 4,734	$ -
188	BONUS PAYMENTS	$ 2,500	$ 11,000	$ 8,000
189	OTHER SALARIES & WAGES	$ -	$ -	$ -
196	IN-SERVICE TRAINING	$ -	$ 588	$ 10,000
201	SOCIAL SECURITY	$ 76,906	$ 72,629	$ 103,524
204	TCRS RETIREMENT	$ 19,731	$ 55,234	$ 94,341
205	EMPLOYEE & DEPENDENT INSURANCE	$ 1,471	$ 1,440	$ 1,440
206	LIFE INSURANCE	$ 257	$ 360	$ 298
207	MEDICAL INSURANCE	$ 210,510	$ 190,027	$ 322,349
208	DENTAL INSURANCE	$ 353	$ 257	$ 756
209	SHORT TERM DISABILITY	$ 914	$ 1,260	$ 1,044
210	UNEMPLOYMENT COMPENSATION	$ 996	$ 875	$ 861
212	MEDICARE	$ 17,986	$ 16,986	$ 24,212
307	COMMUNICATION	$ 15,179	$ 18,000	$ 17,000
312	CONTRACTS W/PRIV. AGENC.	$ 26,988	$ 26,400	$ 26,400
320	DUES & MEMBERSHIPS	$ -	$ -	$ -
322	EVALUATION & TESTING	$ 9,471	$ 3,418	$ 6,500
334	MAINTENANCE AGREEMENTS	$ 10,239	$ 7,898	$ 7,500
335	MAINTENANCE & REPAIR - BUILDINGS	$ 78,392	$ 92,000	$ 78,400
336	MAINTENANCE & REPAIR - EQUIPMENT	$ 55,336	$ 7,000	$ 15,000
338	MAINTENANCE & REPAIR - VEHICLES	$ 970	$ 15	$ 300
347	PEST CONTROL	$ 350	$ 600	$ 360

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
349	PRINTING, STATIONERY & FORMS	$ 756	$ 500	$ 1,000
355	TRAVEL	$ 3,792	$ 7,327	$ 6,000
355-PRTR	TRAVEL	$ -	$ -	$ -
410	CUSTODIAL SUPPLIES	$ 28,638	$ 26,000	$ 27,000
413	DRUGS & MEDICAL SUPPLIES	$ 56,662	$ 75,000	$ 65,000
422	FOOD SUPPLIES	$ 226,728	$ 275,000	$ 275,000
425	GASOLINE	$ 44	$ 85	$ 250
431	LAW ENFORCEMENT SUPPLIES	$ 4,858	$ -	$ 2,000
435	OFFICE SUPPLIES	$ -	$ 245	$ 500
451	UNIFORMS	$ 14,077	$ 10,500	$ 18,500
452	UTILITIES	$ 255,082	$ 228,911	$ 240,000
499	OTHER SUPPLIES & MATERIALS	$ 56,488	$ 60,000	$ 60,000
505	JUDGEMENTS			
507	MEDICAL CLAIMS	$ 149,965	$ 225,000	$ 225,000
513	WORKER'S COMP	$ 43,169	$ 43,143	$ 31,099
515	LIABILITY CLAIM	$ -		
516	OTHER SELF-INSURED CLAIMS	$ 3,000	$ 2,500	$ 2,500
599	OTHER CHARGES	$ 29	$ 100	$ 1,000
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 12,000	$ -
709	DATA PROCESSING EQUIPMENT	$ 2,211	$ 3,729	$ 3,500
711	FURNITURE & FIXTURES	$ 5,948	$ 2,000	$ 6,500
169-EBP	PART-TIME PERSONNEL - EBP	$ 8,310	$ 7,320	$ 7,412
189-EBP	OTHER SALARIES & WAGES (EBP)	$ -	$ 45,038	$ 40,889
201-EBP	SOCIAL SECURITY - EBP	$ 515	$ 3,247	$ 2,995
204-EBP	TCRS RETIREMENT - EBP	$ -	$ 2,252	$ 2,249
207-EBP	MEDICAL INSURANCE - EBP	$ -	$ 4,250	$ 8,713
210-EBP	UNEMPLOYMENT COMPENSATION - EBP	$ 24	$ 21	$ 42
212-EBP	MEDICARE - EBP	$ 121	$ 759	$ 700
302-EBP	ADVERTISING - EBP	$ 58	$ 121	$ -
307-EBP	COMMUNICATION - EBP	$ 1,511	$ 4,000	$ 1,620
322-EBP	EVALUATION & TESTING - EBP	$ 39	$ 39	$ -
355-EBP	TRAVEL - EBP	$ -	$ 2,500	$ 3,000
399-EBP	OTHER CONTRACTED SERVICES - EBP	$ 23,406	$ 121,000	$ 175,000
435-EBP	OFFICE SUPPLIES - EBP	$ -	$ 2,000	$ 14,000
499-EBP	OTHER SUPPLIES & MATERIALS	$ -	$ 22,501	$ 39,173
599-EBP	OTHER CHARGES	$ -	$ -	$ 12,000
709-EBP	DATA PROCESSING EQUIPMENT - EBP	$ -	$ 18,071	$ -
730-EBP	VOCATIONAL INSTRUCTION EQUIP - EBP	$ -	$ 90,000	$ -
187-MHTRN	OVERTIME PAY - MHTRN	$ -	$ 160	$ -
188-MHTRN	BONUS PAYMENTS - MHTRN	$ -	$ 500	$ -
189-MHTRN	OTHER SALARIES & WAGES - MTHRN	$ -	$ 22,116	$ 37,000
201-MHTRN	SOCIAL SECURITY - MHTRN	$ -	$ 1,412	$ 2,294
204-MHTRN	STATE RETIREMENT - MHTRN	$ -	$ -	$ 2,091
207-MHTRN	MEDICAL INSURANCE - MHTRN	$ -	$ 5,409	$ 8,713
210-MHTRN	UNEMPLOYMENT COMPENSATION - MHTRN	$ -	$ 65	$ 50
212-MHTRN	MEDICARE - MHTRN	$ -	$ 316	$ 537

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
322-MHTRN	EVALUATION & TESTING - MHTRN	$ -	$ 200	$ 200
338-MHTRN	MAINTENANCE & REPAIR - VEHICLES - MHTRN	$ -	$ 200	$ 1,000
399-MHTRN	OTHER CONTRACTED SERVICES - MHTRN	$ -	$ 38,042	$ 3,615
425-MHTRN	GASOLINE - MHTRN	$ -	$ 15,600	$ 2,000
451-MHTRN	UNIFORMS - MHTRN	$ -	$ 3,500	$ 2,500
716-MHTRN	LAW ENFORCEMENT EQUIPMENT	$ -	$ 2,000	$ 5,000
	TOTAL COUNTY JAIL	**$ 2,685,790**	**$ 3,079,700**	**$ 3,717,675**
54220	WORKHOUSE (LITTER GRANT)			
119	ACCOUNTANTS/BOOKKEEPERS	$ 8,200	$ 7,459	$ 7,034
160	GUARDS	$ 18,605	$ 19,741	$ 17,166
201	SOCIAL SECURITY	$ 508	$ 1,200	$ 1,200
204	TCRS RETIREMENT	$ -	$ 1,314	$ 4,314
210	UNEMPLOYMENT COMPENSATION	$ 15	$ 21	$ 21
212	EMPLOYER MEDICARE	$ 119	$ 265	$ 265
338	MAINTENANCE & REPAIR - VEHICLES	$ -	$ -	$ -
355	TRAVEL	$ 254	$ -	$ -
422	FOOD SUPPLIES	$ 4,596	$ 5,000	$ 5,000
425	GASOLINE	$ 1,019	$ 2,000	$ 2,000
499	OTHER SUPPLIES & MATERIALS	$ 1,974	$ 1,500	$ 1,500
599	OTHER CHARGES	$ 21,824	$ 20,000	$ 20,000
599	OTHER CHARGES- INS			
	TOTAL WORKHOUSE	**$ 57,114**	**$ 58,500**	**$ 58,500**
54250	WORK RELEASE - LAWN MAINTENANCE			
167	MAINTENANCE PERSONNEL	$ 33,048	$ 24,419	$ 35,086
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY - COMP	$ -	$ 985	$ -
187	OVERTIME PAY - VACAY	$ -	$ 3,214	$ -
201	SOCIAL SECURITY	$ 1,980	$ 1,761	$ 2,175
204	STATE RETIREMENT	$ 661	$ 1,343	$ 1,982
205	EMPLOYEE & DEPENDENT INSURANCE	$ -	$ -	$ 360
206	LIFE INSURANCE	$ -	$ 50	$ 75
207	MEDICAL INSURANCE	$ 7,695	$ 654	$ -
208	DENTAL INSURANCE	$ -	$ 171	$ 257
209	DISABILITY INSURANCE	$ -	$ 174	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
212	EMPLOYER MEDICARE	$ 463	$ 412	$ 509
312	CONTRACTS WITH PRIVATE AGENCIES	$ -	$ 3,564	$ -
322	EVALUATION & TESTING	$ -	$ -	$ -
332	LEGAL NOTICES, RECORDING & COURT COSTS	$ -	$ -	$ -
336	MAINTENANCE & REPAIR - EQUIPMENT	$ 3,058	$ 3,500	$ 5,000
338	MAINTENANCE & REPAIR - VEHICLES	$ 513	$ 410	$ 800
422	FOOD SUPPLIES	$ 558	$ 887	$ 1,000
425	GASOLINE	$ 4,003	$ 3,207	$ 4,500
433	LUBRICANTS	$ 130	$ 300	$ 500

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
446	SMALL TOOLS	$ 9	$ -	$ 200
450	TIRES AND TUBES	$ 459	$ 505	$ 1,000
451	UNIFORMS	$ 100	$ -	$ 100
499	OTHER SUPPLIES & MATERIALS	$ 2,415	$ 2,100	$ 4,000
513	WORKER'S COMP	$ 727	$ 728	$ 736
599	OTHER CHARGES	$ -	$ 520	$ 520
717	MAINTENANCE EQUIPMENT	$ 700	$ 180	$ 180
718	MOTOR VEHICLES	$ -		
	TOTAL WORK RELEASE	**$ 56,540**	**$ 49,105**	**$ 59,262**
54310	FIRE PREVENTION & CONTROL			
309	**CONTRACTS W/GOVERNMENT AGENCIES**	**$ 2,000**	**$ 2,000**	**$ 2,000**
54410	CIVIL DEFENSE			
196	IN-SERVICE TRAINING	$ 1,020	$ 700	$ 550
317	DATA PROCESSING SERVICES	$ -	$ -	$ 10,000
320	DUES & MEMBERSHIPS	$ 110	$ 110	$ 110
336	MAINTENANCE & REPAIR EQPT.	$ 2,652	$ 1,398	$ 3,000
338	MAINTENANCE & REPAIR VEHICLES	$ 1,121	$ 4,344	$ 5,000
339	MATCHING SHARE			
399	OTHER CONTRACTED SERVICES			
355	TRAVEL	$ -	$ -	$ -
425	GASOLINE	$ 338	$ 600	$ 1,000
499	OTHER SUPPLIES AND MATERIALS	$ 218	$ 100	$ 500
599	OTHER CHARGES - (2018 GRANT)	$ -	$ -	$ -
599	OTHER CHARGES - (2019 GRANT)	$ 50,000	$ -	$ -
599	OTHER CHARGES - (2020 GRANT)	$ -	$ 11,864	$ -
599	OTHER CHARGES - (2021 GRANT)	$ -	$ -	$ 9,693
706	BUILDING CONSTRUCTION	$ -	$ -	$ -
709	DATA PROCESSING EQUIPMENT	$ -	$ 1,895	$ 1,000
711	FURNITURE & FIXTURES	$ -		
790	OTHER EQUIPMENT	$ -	$ 800	$ 500
	TOTAL CIVIL DEFENSE	**$ 55,459**	**$ 21,811**	**$ 31,353**
54420	RESCUE SQUAD			
316	**CONTRIBUTIONS**	**$ 472,500**	**$ 412,500**	**$ 412,500**
54490	OTHER EMERGENCY MANAGEMENT			
316	**CONTRIBUTIONS**	**$ 339,245**	**$ 339,245**	**$ 339,245**
54610	COUNTY CORONER/MEDICAL EXAMINER			
201	SOCIAL SECURITY	$ 644	$ 603	$ 651
204	STATE RETIREMENT	$ 212	$ 555	$ 593
207	MEDICAL INSURANCE	$ 80	$ -	**$ -**
208	DENTAL INSURANCE	$ 1	$ -	$ -
209	DISABILITY INSURANCE	$ 1	$ -	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
210	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
212	MEDICARE	$ 150	$ 141	$ 152
338	MAINTENANCE & REPAIR-VEHICLES	$ -	$ 819	$ 1,250
340	MEDICAL & DENTAL SERVICES	$ 10,000	$ 20,000	$ 20,000
355	TRAVEL	$ -	$ -	$ 750
399	OTHER CONTRACTED SERVICES	$ 10,625	$ 10,096	$ 10,500
399	OTHER CONTRACTED SERVICES-AUTOPSIES	$ 106,809	$ 145,000	$ 120,000
399	OTHER CONTRACTED SERVICES- CREM	$ 745	$ -	$ 750
425	GASOLINE	$ 110	$ 589	$ 1,000
451	UNIFORMS	$ -	$ -	$ 1,500
499	OTHER SUPPLIES & MATERIALS	$ -		
709	DATA PROCESSING EQUIPMENT	$ -		
718	MOTOR VEHICLES	$ -		
	TOTAL CO. CORONER/MEDICAL EXAMINER	**$ 129,377**	**$ 177,803**	**$ 157,146**
186	LONGEVITY PAY	$ -		
54710	PUBLIC SAFETY GRANTS PROGRAM -SPECIAL LITTER GRANT			
106	DEPUTIES	$ -	$ -	$ -
187	OVERTIME	$ -	$ -	$ -
201	SOCIAL SECURITY	$ -	$ -	$ -
204	STATE RETIREMENT	$ -	$ -	$ -
207	MEDICAL INSURANCE	$ -	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
212	EMPLOYER MEDICARE	$ -	$ -	$ -
355	TRAVEL	$ -		
425	GASOLINE	$ -		
451	UNIFORMS	$ -		
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ -
	TOTAL PUBLIC SAFETY GRANTS PROGRAM	**$ -**	**$ -**	**$ -**
	TOTAL PUBLIC SAFETY	**$ 7,555,393**	**$ 7,697,860**	**$ 9,553,507**
55110	LOCAL HEALTH CENTER			
161	SECRETARY(S)			
186	LONGEVITY			
196	IN-SERVICE TRAINING			
201	SOCIAL SECURITY			
204	TCRS RETIREMENT			
205	EMPLOYEE & DEPENDENT INSURANCE			
206	LIFE INSURANCE			
207	MEDICAL INSURANCE			
208	DENTAL INSURANCE			
209	SHORT TERM DISABILITY			
210	UNEMPLOYMENT COMPENSATION			
212	MEDICARE			
307	COMMUNICATION	$ 6,441	$ 8,700	$ 7,200

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
309	CONTRACTS W/GOV'T AGENCIES	$ 90,290	$ 90,290	$ 91,600
320	DUES & MEMBERSHIPS	$ 200	$ 375	$ 700
328	JANITORIAL SERVICES	$ 21,600	$ 21,600	$ 21,600
332	LEGAL NOTICES, REC/COURT COSTS	$ -	$ 141	$ 200
334	MAINTENANCE AGREEMENTS			
335	MAINTENANCE & REPAIR - BUILDINGS	$ 760	$ 4,967	$ 3,500
336	MAINTENANCE & EPAIR - EQPT			
347	PEST CONTROL	$ 264	$ 288	$ 300
349	PRINTING, STATIONERY & FORMS	$ -	$ -	$ 500
355	TRAVEL	$ -		
359	DISPOSAL FEES	$ 460	$ 1,200	$ 1,200
422	FOOD SUPPLIES	$ 234	$ 500	$ 500
435	OFFICE SUPPLIES	$ -	$ -	$ 250
452	UTILITIES	$ 24,549	$ 23,632	$ 31,000
499	OTHER SUPPLIES & MATERIALS	$ 854	$ 979	$ 2,000
513	WORKER'S COMP	$ -		
559	OTHER CHARGES	$ -		
599-GOVFD	OTHER CHARGES	$ -	$ -	$ -
599-HBE	OTHER CHARGES	$ -	$ -	$ -
599-PPI	OTHER CHARGES	$ 1,215	$ 1,171	$ -
599-SPNED	OTHER CHARGES	$ -	$ -	$ -
706	BUILDING CONSTRUCTION	$ -		
707	BUILDING IMPROVEMENTS	$ -	$ -	$ -
708	COMMUNICATION EQUIPMENT	$ -		
790	OTHER EQUIPMENT	$ -		
	TOTAL LOCAL HEALTH CENTER	**$ 146,867**	**$ 153,843**	**$ 160,550**
55120	ANIMAL CONTROL			
316	CONTRIBUTIONS	$ 75,000	$ 87,500	$ 112,500
55130	AMBULANCE /EMER MEDICAL SERVICES			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 68,826	$ 69,576	$ 71,663
103	ASSISTANT	$ 55,097	$ 57,767	$ 60,665
131	MEDICAL PERSONNEL	$ 1,322,472	$ 1,331,244	$ 1,709,343
161	SECRETARY(S)	$ 36,353	$ 10,940	$ 35,006
169	PART-TIME	$ 38,409	$ 116,437	$ 117,525
184	EDUCATIONAL INCENTIVES	$ -	$ -	$ 1,320
186	LONGEVITY PAY	$ 24,800	$ 22,800	$ 20,700
187	OVERTIME PAY	$ 19,851	$ 22,927	$ -
187	OVERTIME PAY - COMP PAYOUT	$ 13,151	$ 23	$ -
187	OVERTIME PAY - VACAY	$ 16,461	$ 10,663	$ -
187-HOLI	OVERTIME PAY - HOLIDAY PAY	$ 88,306	$ 86,876	$ 85,000
196	IN-SERVICE TRAINING	$ 3,499	$ 7,352	$ 25,000
201	SOCIAL SECURITY	$ 100,070	$ 103,664	$ 130,276
204	TCRS RETIREMENT	$ 31,924	$ 78,101	$ 112,079
205	EMPLOYEE & DEPENDENT INSURANCE	$ 271	$ 271	$ 720

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
206	LIFE INSURANCE	$ 87	$ 155	$ 149
207	MEDICAL INSURANCE	$ 195,096	$ 178,077	$ 217,803
208	DENTAL INSURANCE	$ 148	$ 450	$ 257
209	SHORT TERM DISABILITY	$ 304	$ 544	$ 522
210	UNEMPLOYMENT COMPENSATION	$ 685	$ 776	$ 693
212	MEDICARE	$ 23,404	$ 24,244	$ 30,468
215	ON-BEHALF PAYMENTS TO OPEB	$ 150	$ 800	$ 1,200
307	COMMUNICATION	$ 14,891	$ 20,000	$ 18,000
312	CONTRACTS W/PRIVATE AGENCIES	$ 108,609	$ 110,000	$ 110,000
317	DATA PROCESSING SERVICES	$ -	$ 765	$ 5,000
320	DUES & MEMBERSHIPS	$ 815	$ 815	$ 1,500
322	EVALUATION & TESTING	$ 1,134	$ 1,244	$ 1,500
329	LAUNDRY SERVICE	$ -	$ -	$ 500
333	LICENSES	$ 3,510	$ 2,985	$ 4,000
334	MAINTENANCE AGREEMENTS	$ -	$ 1,717	$ 23,382
335	MAINTENANCE & REPAIR-BUILDINGS	$ 3,213	$ 13,700	$ 5,000
336	MAINTENANCE & REPAIR-EQUIPMENT	$ 5,468	$ 9,000	$ 10,000
337	MAINTENANCE & REPAIR-OFFICE EQPT	$ -	$ 376	$ 800
338	MAINTENANCE & REPAIR-VEHICLES	$ 78,336	$ 103,000	$ 100,000
340	MEDICAL & DENTAL SERVICES	$ -		
347	PEST CONTROL	$ 165	$ 180	$ 200
348	POSTAL CHARGES	$ 39	$ 100	$ 500
349	PRINTING, STATIONARY & FORMS	$ -	$ 200	$ 500
353	TOW IN SERVICES	$ 2,720	$ 2,600	$ 3,000
355	TRAVEL	$ 3,746	$ 5,479	$ 7,000
359	DISPOSAL FEES	$ 854	$ 1,000	$ 1,000
399	OTHER CONTRACTED SERVICES	$ -	$ 180	$ 1,000
410	CUSTODIAL SUPPLIES	$ 2,031	$ 3,000	$ 5,000
413	DRUGS & MEDICAL SUPPLIES	$ 102,146	$ 114,000	$ 140,000
422	FOOD SUPPLIES	$ -		
425	GASOLINE	$ 78,234	$ 82,000	$ 95,000
435	OFFICE SUPPLIES	$ 971	$ 1,000	$ 1,500
450	TIRES & TUBES	$ 10,299	$ 17,000	$ 20,000
451	UNIFORMS	$ 9,866	$ 8,371	$ 12,000
452	UTILITIES	$ 19,526	$ 20,337	$ 25,000
499	OTHER SUPPLIES & MATERIALS	$ 397	$ 150	$ 800
506	LIABILITY	$ 14,046	$ 14,741	$ 14,741
511	VEHICLE & EQUIPMENT INSURANCE	$ 38,387	$ 43,156	$ 43,156
513	WORKER'S COMPENSATION	$ 125,169	$ 125,093	$ 125,094
514	WORKER'S COMPENSATION	$ -		
515	WORKER'S COMPENSATION			
516	OTHER SELF-INSURED CLAIMS	$ -		
599	OTHER CHARGES	$ 201	$ -	$ 500
708	COMMUNICATION EQPT	$ -	$ 1,164	$ 3,100
709	DATA PROCESSING EQPT	$ 2,308	$ 17	$ -
711	FURNITURE & FIXTURES	$ 1,925	$ 2,000	$ 4,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
718	MOTOR VEHICLES	$ 67,284	$ -	$ -
718	MOTOR VEHICLES	$ -	$ -	$ -
719	OFFICE EQUIPMENT	$ -	$ -	$ -
735	HEALTH EQPT	$ -	$ -	$ -
790	OTHER EQUIPMENT		$ -	$ -
	TOTAL AMBULANCE/EMERGENCY MED.	**$ 2,735,654**	**$ 2,829,057**	**$ 3,403,162**
55170	ALCOHOL & DRUG PROGRAMS			
103	ASSISTANT	$ 35,023	$ -	$ -
105	SUPERVISOR/DIRECTOR	$ -	$ 41,580	$ 42,827
196	IN-SERVICE TRAINING	$ -	$ -	$ -
201	SOCIAL SECURITY	$ 1,485	$ 2,578	$ 2,655
204	STATE RETIREMENT	$ 701	$ 2,287	$ 2,420
207	MEDICAL INSURANCE	$ 6,772	$ 6,987	$ 7,667
210	UNEMPLOYMENT COMPENSATION	$ 18	$ 19	$ 21
212	EMPLOYER MEDICARE	$ 347	$ 603	$ 621
302	ADVERTISING	$ -	$ -	$ -
302	ADVERTISING - OPMED	$ -		
307	COMMUNICATION	$ 590	$ 537	$ 708
320	DUES & MEMBERSHIPS	$ 450	$ -	$ -
348	POSTAL CHARGES	$ 3,378	$ 4,171	$ 4,000
349	PRINTING, STATIONARY & FORMS	$ -	$ 1,000	$ 1,000
355	TRAVEL	$ 615	$ 3,500	$ 5,179
399	OTHER CONTRACTED SERVICES	$ -	$ -	$ -
435	OFFICE SUPPLIES	$ 17,354	$ 10,594	$ 12,272
499	OTHER SUPPLIES AND MATERIALS	$ 31	$ -	$ -
506	LIABILITY INSURANCE	$ -	$ -	$ -
509	REFUNDS	$ -	$ -	$ -
513	WORKER'S COMPENSATION	$ 72	$ -	$ 100
189-LIFE	OTHER SALARIES & WAGES	$ 41,668	$ 42,131	$ 45,516
201-LIFE	SOCIAL SECURITY	$ 2,509	$ 2,612	$ 2,822
204-LIFE	STATE RETIREMENT	$ 833	$ 2,317	$ 2,572
207-LIFE	MEDICAL INSURANCE	$ 7,695	$ 8,178	$ 8,577
210-LIFE	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
212-LIFE	EMPLOYER MEDICARE	$ 587	$ 611	$ 660
307-LIFE	COMMUNICATION - LIFE	$ 670	$ 600	$ 700
348-LIFE	POSTAL CHARGES	$ -	$ -	$ -
349-LIFE	PRINTING, STATIONARY & FORMS - LIFE	$ -	$ -	$ -
355-LIFE	TRAVEL	$ 10,699	$ 8,287	$ 7,710
435-LIFE	OFFICE SUPPLIES - LIFE	$ -	$ 100	$ 100
513-LIFE	WORKER'S COMPENSATION	$ -	$ -	$ -
189-SORII	OTHER SALARIES & WAGES	$ 12,312	$ 15,475	$ -
201-SORII	SOCIAL SECURITY	$ 758	$ 953	$ -
204-SORII	STATE RETIREMENT	$ -	$ 851	$ -
206-SORII	LIFE INSURANCE	$ 22	$ 33	$ -
209-SORII	DISABILITY INSURANCE	$ 76	$ 120	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
210-SORII	UNEMPLOYMENT COMPENSATION	$ 17	$ 14	$ -
212-SORII	EMPLOYER MEDICARE	$ 177	$ 223	$ -
307-SORII	COMMUNICATION - SORII	$ -	$ -	$ -
322-SORII	EVALUATION & TESTING	$ 43	$ -	$ -
349-SORII	PRINTING, STATIONARY & FORMS - SORII	$ -	$ -	$ -
355-SORII	TRAVEL	$ 1,964	$ 1,558	$ -
399-SORII	OTHER CONTRACTED SERVICES	$ 3,750	$ -	$ -
435-SORII	OFFICE SUPPLIES - SORII	$ -	$ 275	$ -
499-SORII	OTHER SUPPLIES AND MATERIALS - SORII	$ 11,268	$ -	$ -
189-SOR3	OTHER SALARIES & WAGES	$ -	$ 11,750	$ 11,750
201-SOR3	SOCIAL SECURITY	$ -	$ 750	$ 750
204-SOR3	STATE RETIREMENT	$ -	$ 750	$ 750
206-SOR3	LIFE INSURANCE	$ -	$ 150	$ 150
209-SOR3	DISABILITY INSURANCE	$ -	$ 200	$ 200
212-SOR3	EMPLOYER MEDICARE	$ -	$ 217	$ 217
348-SOR3	POSTAL CHARGES	$ -	$ 250	$ 250
349-SOR3	PRINTING, STATIONERY & FORMS	$ -	$ 250	$ 250
355-SOR3	TRAVEL	$ -	$ 1,000	$ 1,000
435-SOR3	OFFICE SUPPLIES	$ -	$ 850	$ 850
316	CONTRIBUTIONS	**$ -**	**$ -**	**$ -**
599-LOCAL	OTHER CHARGES	$ -	$ -	$ -
	TOTAL ALCOHOL & DRUG PROGRAMS	**$ 161,905**	**$ 174,382**	**$ 164,315**
55190	OTHER LOCAL HEALTH SERVICES			
103	ASSISTANT	$ 4,776	$ 5,660	$ 37,800
105	SUPERVISOR/DIRECTOR	$ 40,508	$ 52,480	$ 25,920
187-VACAY	OVERTIME PAY - VACAY	$ 769	$ -	$ -
189	OTHER SALARIES & WAGES	$ -	$ 20,000	$ -
196	IN-SERVICE TRAINING	$ -	$ -	$ -
201	SOCIAL SECURITY	$ 2,677	$ 4,640	$ 3,951
204	STATE RETIREMENT	$ 906	$ 4,405	$ 3,674
207	MEDICAL INSURANCE	$ 7,964	$ 10,642	$ 9,000
210	UNEMPLOYMENT COMPENSATION	$ 24	$ 35	$ 42
212	EMPLOYER MEDICARE	$ 626	$ 1,000	$ 2,500
302	ADVERTISING	$ -		
316	CONTRIBUTIONS	$ -		
320	DUES & MEMBERSHIPS	$ -		
322	EVALUATION & TESTING	$ -	$ -	$ -
349	PRINTING, STATIONERY & FORMS	$ -	$ -	$ -
355	TRAVEL (TOBACCO SETTLEMENT GRANT)	$ -		
355	TRAVEL (DFC GRANT)	$ 9,577	$ 11,458	$ 9,729
399	OTHER CONTRACTED SERVICES	$ 6,750	$ 9,000	$ 9,000
435	OFFICE SUPPLIES (TOBACCO SETTLEMENT GRANT)	$ -		
435	OFFICE SUPPLIES (DFC GRANT)	$ 9,218	$ 26,272	$ 12,636
499	OTHER SUPPLIES AND MATERIALS	$ 25,615	$ 26,996	$ -
513	WORKMAN'S COMPENSATION INSURANCE	$ -	$ 258	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
599	OTHER CHARGES	$ -	$ -	$ 10,748
706-LCPAV	BUILDING CONSTRUCTION - LCPAV	$ -	$ 485,000	$ -
709	DATA PROCESSING EQUIPMENT	$ -	$ -	$ -
711	FURNITURE & FIXTURES	$ -	$ -	$ -
790-ACTG	OTHER EQUIPMENT - ACTG GRANT	$ -	$ -	$ -
	TOTAL OTHER HEALTH SERVICES	**$ 109,410**	**$ 657,846**	**$ 125,000**
55310	REGIONAL MENTAL HEALTH CENTER			
309	**CONTRACTS W/GOVT AGENCIES**	**$ -**	**$ -**	
55390	APPROPRIATION TO STATE			
186	LONGEVITY	$ 2,400	$ 5,000	$ 4,000
187	OVERTIME PAY - ANNUAL PAYOUTS	$ 3,495	$ 7,967	$ -
189	OTHER SALARIES & WAGES - DGA GRANT	$ 353,843	$ 413,733	$ 448,300
189	OTHER SALARIES & WAGES - ANNUAL PAYOUTS	$ -		
201	SOCIAL SECURITY	$ 21,296	$ 28,311	$ 30,000
204	STATE RETIREMENT	$ 6,723	$ 25,000	$ 28,000
205	EMPLOYEE & DEPENDENT INSURANCE	$ 1,018	$ 3,000	$ 3,000
206	LIFE INSURANCE	$ 298	$ 2,000	$ 2,000
207	MEDICAL INSURANCE	$ 39,670	$ 62,000	$ 65,000
208	DENTAL INSURANCE	$ 501	$ 2,000	$ 2,000
209	DISABILITY INSURANCE	$ 1,044	$ 2,000	$ 2,000
210	UNEMPLOYMENT COMPENSATION	$ 255	$ 3,000	$ 3,000
212	EMPLOYER MEDICARE	$ 4,980	$ 10,000	$ 10,759
302	ADVERTISING	$ -	$ 100	$ 100
309	CONTRACTS W/GOVT AGENCIES			
322	EVALUATION & TESTING	$ 129	$ 500	$ 500
349	PRINTING, STATIONERY, & FORMS	$ -	$ -	$ 100
355	TRAVEL - DGA GRANT	$ 1,648	$ 8,000	$ 8,000
399	OTHER CONTRACTED SERVICES			
499	OTHER SUPPLIES & MATERIALS	$ -	$ 2,000	$ 2,000
506	LIABILITY INSURANCE	$ 223	$ 500	$ 500
513	WORKER'S COMP	$ 1,944	$ 3,000	$ 3,000
599	OTHER CHARGES - DGA GRANT	$ -	$ 100	$ 2,000
599-TBBCO	OTHER CHARGES - TOBACCO GRANT	$ -		
	TOTAL APPROPRIATION TO STATE	**$ 439,467**	**$ 578,211**	**$ 614,259**
55520	AID TO DEPENDENT CHILDREN			
309	**CONTACTS W/GOVT AGENCIES**	**$ -**	**$ -**	**$ -**
55900	OTHER PUBLIC HEALTH & WELFARE			
316	CONTRIBUTIONS	$ -	$ 13,090	$ 13,090
320	DUES & MEMBERSHIPS	$ 9,504	$ 9,714	$ 9,714
399	OTHER CONTRACTED SERVICES	$ 72,171	$ 79,388	$ 79,388
	TOTAL OTHER PUBLIC HEALTH & WELFARE	**$ 81,675**	**$ 102,192**	**$ 102,192**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL PUBLIC HEALTH & WELFARE	**$ 3,749,978**	**$ 4,583,031**	**$ 4,681,978**
56300	SENIOR CITIZENS ASSISTANCE			
316	CONTRIBTIONS	$ 20,000	$ 30,000	$ 50,000
707	BUILDING CONSTRUCTION	$ -	$ 32,957	$ 17,043
	TOTAL SENIOR CITIZENS ASSISTANCE	**$ 20,000**	**$ 62,957**	**$ 67,043**
56500	LIBRARY			
105	SUPERVISOR	$ 58,536	$ 59,186	$ 62,146
106	DEPUTIES	$ 39,982	$ 40,426	$ 42,447
129	LIBRARIANS	$ 66,708	$ 88,880	$ 104,570
169	PART-TIME	$ 66,361	$ 56,331	$ 90,033
186	LONGEVITY	$ 3,600	$ 3,700	$ 4,300
187	OVERTIME PAY - ANNUAL PAYOUTS	$ 950	$ -	$ -
189	OTHER SALARIES & WAGES			
201	SOCIAL SECURITY	$ 13,610	$ 14,342	$ 18,817
204	STATE RETIREMENT	$ 3,046	$ 5,259	$ 4,269
205	EMPLOYEE & DEPENDENT INSURANCE	$ -	$ -	$ 360
206	LIFE INSURANCE	$ -	$ 37	$ 75
207	MEDICAL INSURANCE	$ 27,506	$ 30,035	$ 34,848
209	SHORT-TERM DISABILITY	$ -	$ -	$ -
210	UNEMPLOYMENT INSURANCE	$ 193	$ 168	$ 210
212	MEDICARE	$ 3,183	$ 3,354	$ 4,401
302	ADVERTISING	$ -		
307	COMMUNICATION	$ 4,521	$ 5,500	$ 5,500
308	CONSULTANTS	$ -	$ -	$ -
312	CONTRACTS WITH PRIVATE AGENCIES	$ -	$ -	$ -
317	DATA PROCESSING SERVICES	$ -	$ 1,685	$ -
320	DUES & MEMBERSHIPS	$ 459	$ 480	$ 1,000
322	EVALUATION & TESTING	$ 43	$ 14	$ -
328	JANITORIAL SERVICES	$ 900	$ 900	$ 900
332	LEGAL NOTICES, RECORDING AND COURT CST			
334	MAINTENANCE AGREEMENTS	$ 3,778	$ 5,178	$ 6,000
335	MAINT. & REPAIR SERVICES-BUILDINGS	$ 7,818	$ 8,250	$ 7,500
336	MAINT & REPAIR SERVICES - EQUIPMENT	$ -	$ -	$ -
347	PEST CONTROL	$ 350	$ 420	$ 550
348	POSTAL CHARGES	$ 1,410	$ 2,000	$ 1,600
349	PRINTING, STATIONERY & FORMS	$ 1,918	$ 911	$ 1,000
355	TRAVEL	$ 50	$ 276	$ 1,000
359	DISPOSAL FEES	$ -		
399	OTHER CONTRACTED SERVICES	$ -	$ -	$ -
410	CUSTODIAL SUPPLIES	$ 1,503	$ 1,255	$ 1,500
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 6,755	$ 6,000	$ 6,000
429-GLAD	INSTRUCTIONAL SUPPLIES & MATERIALS-GLAD	$ -	$ 2,445	$ -
432	LIBRARY BOOKS/MEDIA	$ 35,610	$ 35,700	$ 35,700
432-CATH	LIBRARY BOOKS/MEDIA- CATH	$ -	$ 5,516	$ 19,484

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
432-GLAD	LIBRARY BOOKS/MEDIA-GLAD	$ 16,737	$ 7,500	$ -
435	OFFICE SUPPLIES	$ 8,302	$ 10,058	$ 9,600
437	PERIODICALS	$ 4,302	$ 5,733	$ 4,800
452	UTILITIES	$ 18,882	$ 21,805	$ 25,000
502	BUILDING & CONTENTS INSURANCE			
506	LIABILITY INSURANCE			
509	REFUNDS	$ 6	$ 143	$ 100
510	TRUSTEE'S COMMISSION			
513	WORKERS COMPENSATION	$ 336	$ 335	$ 350
515	LIABILITY CLAIMS			
599	OTHER CHARGES	$ 69	$ 66	$ -
599-CATH	OTHER CHARGES - CATH	$ -	$ -	$ 39,327
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ 9,744	$ 2,256
599-STORM	OTHER CHARGES	$ -	$ -	$ -
709	DATA PROCESSING EQPT	$ 4,060	$ 2,736	$ 4,000
711	FURNITURE & FIXTURES	$ 2,239	$ 1,062	$ 1,000
715	LAND	$ -	$ -	$ -
719	OFFICE EQUIPMENT	$ 1,503	$ -	$ -
719	OFFICE EQUIPMENT-GLAD	$ -	$ -	$ -
790-TOP	OTHER EQUIPMENT - TOP	$ -	$ 6,182	$ -
	TOTAL EXPENDITURES LIBRARY FUND	**$ 405,226**	**$ 443,612**	**$ 540,643**
56900	OTHER SOC. CULTURAL/RECREATIONAL			
316	CONTRIBUTIONS	$ 82,984	$ 64,605	$ 90,500
599	OTHER CHARGES	$ -	$ -	$ -
	TOTAL OTHER/SOC. CULT/RECREATIONAL	**$ 82,984**	**$ 64,605**	**$ 90,500**
	TOTAL OTHER/SOC. CULT/RECREATIONAL	**$ 508,210**	**$ 571,174**	**$ 698,186**
57100	AGRICULTURAL & NATURAL RESOURCES			
140	SALARY SUPPLEMENTS (TSU)	$ 51,916	$ 64,151	$ 67,908
140	SALARY SUPPLEMENTS (UT)	$ 64,694	$ 107,908	$ 95,512
161	SECRETARY(S)	$ 989	$ -	$ 4,200
191	BOARD & COMMITTEE MEMBER FEES	$ -	$ 750	$ 600
201	SOCIAL SECURITY	$ 61	$ -	$ 260
204	TCRS RETIREMENT	$ -	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ 3	$ -	$ 21
212	MEDICARE	$ 14	$ -	$ 61
307	COMMUNICATION	$ 2,176	$ 2,250	$ 2,400
320	DUES & MEMBERSHIPS	$ 500	$ 500	$ 600
334	MAINTENANCE AGREEMENTS	$ 594	$ 654	$ 654
335	MAINTENANCE & REPAIRS - BUILDINGS	$ 150	$ 4,846	$ 150
335-DIRAP	MAINTENANCE & REPAIRS - BUILDINGS - DIRAP	$ -	$ 12,000	$ -
338	MAINTENANCE & REPAIR-VEHICLES	$ -	$ -	$ 100
347	PEST CONTROL	$ 132	$ 144	$ 144
355	TRAVEL	$ -	$ -	$ 100

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
359	DISPOSAL FEES	$ 460	$ 460	$ 460
425	GASOLINE	$ 553	$ 800	$ 1,500
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 1,195	$ 1,500	$ 3,000
435	OFFICE SUPPLIES			
452	UTILITIES	$ 9,469	$ 9,868	$ 10,000
499	OTHER SUPPLIES & MATERIALS	$ -		
513	WORKER'S COMPENSATION	$ 8	$ 9	$ 8
706	BUILDING CONSTRUCTION			
790	OTHER EQUIPMENT			
718	MOTOR VEHICLES	$ -		
	TOTAL AGRI/NATURAL RESOURCES	**$ 132,914**	**$ 205,840**	**$ 187,678**
57500	SOIL CONSERVATION			
140	SALARY SUPPLEMENTS	$ 57,438	$ 60,287	$ 62,135
186	LONGEVITY PAY	$ -	$ -	$ -
187	OVERTIME PAY	$ -	$ -	$ -
189	OTHER SALARIES & WAGES	$ -		
201	SOCIAL SECURITY	$ 3,048	$ 3,204	$ 3,852
204	TCRS RETIREMENT	$ 1,010	$ 3,316	$ 3,512
207	MEDICAL INSURANCE	$ 7,695	$ 8,176	$ 8,713
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
212	MEDICARE	$ 713	$ 749	$ 901
307	COMMUNICATION	$ -	$ 553	$ 600
320	DUES & MEMBERSHIPS	$ -	$ 1,135	$ 1,100
348	POSTAL CHARGES	$ 58	$ 125	$ 250
355	TRAVEL	$ -	$ -	$ 500
435	OFFICE SUPPLIES	$ -	$ 40	$ 400
513	WORKER'S COMP	$ 75	$ 76	$ 80
599	OTHER CHARGES	$ 1,519	$ 2,063	$ 2,000
	TOTAL SOIL CONSERVATION	**$ 71,577**	**$ 79,745**	**$ 84,064**
57900	OTHER AGRICULTURAL & NATURAL RESOURCES			
302	ADVERTISING	$ -	$ -	
348	POSTAL CHARGES	$ -	$ -	
349	PRINTING, STATIONERY & FORMS	$ -	$ -	
	TOTAL OTHER AGRIC & NATURAL RESOURCES	**$ -**	**$ -**	
	TOTAL AGRIC/NATURAL RESOURCES	**$ 204,491**	**$ 285,585**	**$ 271,742**
58110	TOURISM			
316	CONTRIBUTIONS	$ 96,956	$ 54,400	$ 54,400
320	DUES & MEMBERSHIPS	$ -	$ 2,000	$ 2,000
599	OTHER CHARGES			
	TOTAL TOURISM	**$ 96,956**	**$ 56,400**	**$ 56,400**
58120	INDUSTRIAL DEVELOPMENT			

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
316	CONTRIBUTIONS	$ 204,800	$ 205,479	$ 205,480
316-TIF	CONTRIBUTIONS - TIF	$ -	$ 37,623	$ 38,000
	TOTAL INDUSTRIAL DEVELOPMENT	**$ 204,800**	**$ 243,102**	**$ 243,480**
58130	HOUSING & URBAN DEVELOPMENT			
312	CONTRACTS W/PRIVATE AGENCIES	$ -		
332	LEGAL NOTICES, RECORDING & COURT COSTS			
	TOTAL HOUSING & URBAN	**$ -**		
58130	HOUSING & URBAN DEVELOPMENT			
332	LEGAL NOTICES, RECORDING AND COURT CST			
58220	AIRPORT			
316	**CONTRIBUTIONS**	**$ -**	**$ 69,000**	**$ 69,000**
58300	VETERANS SERVICE			
105	SUPERVISOR/DIRECTOR	$ 43,978	$ 44,466	$ 46,698
161	SECRETARY(S)	$ 45,508	$ 38,170	$ 38,595
186	LONGEVITY PAY	$ 2,400	$ 2,600	$ 900
187	OVERTIME PAY	$ -	$ -	$ -
187	OVERTIME PAY - VACAY	$ -	$ 5,425	$ -
189	OTHER SALARIES & WAGES	$ -	$ -	$ -
201	SOCIAL SECURITY	$ 5,392	$ 5,318	$ 5,343
204	TCRS RETIREMENT	$ 1,655	$ 4,299	$ 4,869
205	EMPLOYEE & DEPENDENT INSURANCE	$ -	$ -	$ -
206	LIFE INSURANCE	$ -	$ -	$ -
207	MEDICAL INSURANCE	$ 16,213	$ 16,417	$ 17,425
208	DENTAL INSURANCE	$ -	$ -	$ -
209	SHORT TERM DISABILITY	$ -	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ 63	$ 42	$ 42
212	MEDICARE	$ 1,261	$ 1,244	$ 1,250
307	COMMUNICATION	$ 3,234	$ 3,476	$ 3,550
312	CONTRACTS WITH PRIVATE AGENCIES	$ 216	$ 400	$ 1,000
317	DATA PROCESSING SERVICES			
320	DUES & MEMBERSHIPS	$ -	$ -	$ -
322	EVALUATION & TESTING	$ 43	$ -	$ 150
334	MAINTENANCE AGREEMENTS	$ 1,327	$ 1,370	$ 1,370
335	MAINTENANCE & REPAIR - BUILDINGS	$ 117	$ 468	$ 1,500
335-DIRAP	MAINTENANCE & REPAIR - BUILDINGS - DIRAP	$ 11,862	$ -	$ -
338	MAINTENANCE & REPAIR SERVICES-VEHICLES	$ 825	$ 180	$ 750
347	PEST CONTROL	$ 235	$ 245	$ 245
348	POSTAL CHARGES	$ 99	$ 100	$ 200
349	PRINTING, STATIONARY & FORMS	$ -	$ 150	$ 300
355	TRAVEL	$ 912	$ 622	$ 1,500
359	DISPOSAL FEES	$ 460	$ 400	$ 400
425	GASOLINE	$ 167	$ 900	$ 1,200

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
435	OFFICE SUPPLIES	$ 1,812	$ 2,500	$ 2,500
452	UTILITIES	$ 2,800	$ 3,070	$ 3,000
499	OTHER SUPPLIES AND MATERIALS	$ 8,206	$ 5,277	$ 5,349
513	WORKER'S COMP	$ 118	$ 116	$ 125
599	OTHER CHARGES	$ 3,240	$ 194	$ 1,500
599-DIRAP	OTHER CHARGES - DIRAP	$ -	$ -	$ -
718	VEHICLES			
709	DATA PROCESSING EQUIPMENT	$ -	$ -	$ 4,200
718	MOTOR VEHICLES	$ -		
719	OFFICE EQUIPMENT	$ 4,844	$ -	$ 1,000
790	OTHER EQUIPMENT	$ -		
	TOTAL VETERANS SERVICE	**$ 156,987**	**$ 137,449**	**$ 144,961**
58400	OTHER CHARGES			
188	BONUS PAYMENTS	$ 103,250	$ -	$ -
201	SOCIAL SECURITY	$ 5,812	$ -	$ -
204	TCRS RETIREMENT	$ 1,850	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
212	MEDICARE	$ 1,359	$ -	$ -
307	COMMUNICATION	$ 8,071	$ -	$ -
312	CONTRACTS W/PRIVATE AGENCIES	$ 350	$ 350	$ 350
316	CONTRIBUTIONS	$ -		
317	DATA PROCESSING SERVICES	$ 10,742	$ 12,238	$ 10,500
331	LEGAL SERVICES	$ -		
332	LEGAL NOTICES, REC & COURT COST	$ -	$ 500	$ 500
334	MAINTENANCE AGREEMENTS	$ -	$ 2,236	$ 2,300
348	POSTAL CHARGES	$ 2,061	$ 5,000	$ 5,000
351	RENTALS	$ -	$ 720	$ 720
399	OTHER CONTRACTED SERVICES	$ -		
499	OTHER SUPPLIES & MATERIALS	$ 51	$ 500	$ 500
502	BUILDING & CONTENTS INSURANCE	$ 119,654	$ 139,818	$ 139,818
506	LIABILITY INSURANCE	$ 161,150	$ 162,164	$ 165,000
508	PREMIUMS ON CORPORATE SURETY BONDS			
509	REFUNDS	$ 32,278	$ 716	$ -
510	TRUSTEE'S COMMISSION	$ 245,644	$ 247,000	$ 250,000
511	VEHICLE & EQUIPMENT INSURANCE	$ 73,596	$ 74,416	$ 74,416
513	WORKER'S COMP	$ -	$ -	$ -
515	LIABILITY CLAIMS	$ -	$ -	$ -
516	OTHER SELF-INSURED CLAIMS	$ -	$ 500	$ 500
599	OTHER CHARGES	$ 1,417	$ 5,836	$ 10,000
799	OTHER CAPITAL OUTLAY			
	TOTAL OTHER CHARGES	**$ 767,285**	**$ 651,994**	**$ 659,604**
58801	COVID-19 GRANT #1			
599	OTHER CHARGES	**$ -**	**$ -**	$ -
718	MOTOR VEHICLES	**$ -**	**$ -**	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL COVID-19 GRANT #1	**$ -**	**$ -**	**$ -**
58802	COVID-19 GRANT #2			
317	DATA PROCESSING SERVICES	$ 65,000	$ -	$ -
410	CUSTODIAL SUPPLIES	$ -	$ -	$ -
709	DATA PROCESSING EQUIPMENT	$ 13,384	$ -	$ -
	TOTAL COVID-19 GRANT #2	**$ 78,384**	**$ -**	**$ -**
58804	COVID-19 GRANT #4			
410	CUSTODIAL SUPPLIES	**$ -**	**$ -**	$ -
	TOTAL COVID-19 GRANT #3	**$ -**	**$ -**	**$ -**
58805	COVID-19 GRANT #5			
189	OTHER SALARIES AND WAGES	$ -	$ -	$ -
201	SOCIAL SECURITY	$ -	$ -	$ -
212	MEDICARE	$ -	$ -	$ -
410	CUSTODIAL SUPPLIES	$ -	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ -
599	OTHER CHARGES	$ -	$ -	$ -
711	FURNITURE & FIXTURES	$ -	$ -	$ -
	TOTAL COVID-19 GRANT #5	**$ -**	**$ -**	**$ -**
58806	COVID-19 GRANT #6			
413	DRUGS & MEDICAL SUPPLIES	$ -	$ -	$ -
	TOTAL COVID-19 GRANT #6	**$ -**	**$ -**	**$ -**
58810	COVID-19 GRANT #10			
189	OTHER SALARIES & WAGES	$ 4,188	$ 10,400	$ 7,600
201	SOCIAL SECURITY	$ 258	$ 645	$ 755
204	STATE RETIREMENT	$ -	$ 575	$ 825
206	LIFE INSURANCE	$ 9	$ 25	$ 75
209	DISABILITY INSURANCE	$ 33	$ 85	$ 215
210	UNEMPLOYMENT COMPENSATION	$ 4	$ 10	$ 90
212	EMPLOYER MEDICARE	$ 60	$ 160	$ 140
348	POSTAL CHARGES	$ -	$ 2,500	$ 2,500
349	PRINTING, STATIONERY & FORMS	$ -	$ 500	$ 500
355	TRAVEL	$ 326	$ 1,250	$ 1,250
499	OTHER SUPPLIES & MATERIALS	$ -	$ 18,400	$ -
506	LIABILITY INSURANCE	$ -	$ -	$ -
	TOTAL COVID-19 GRANT #10	**$ 4,878**	**$ 34,550**	**$ 13,950**
58812	COVID-19 GRANT #B			
410	CUSTODIAL SUPPLIES	$ -	$ -	$ -
709	DATA PROCESSING EQUIPMENT	$ -	$ -	$ -
	TOTAL COVID-19 GRANT #B	**$ -**	**$ -**	**$ -**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
58813	COVID-19 GRANT #C			
410	CUSTODIAL SUPPLIES	$ -	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ -
	TOTAL COVID-19 GRANT #C	**$ -**	**$ -**	**$ -**
58814	COVID-19 GRANT #D			
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ -
599	OTHER CHARGES	$ -	$ -	$ -
	TOTAL COVID-19 GRANT #D	**$ -**	**$ -**	**$ -**
58831	AMERICAN RESCUE PLAN ACT GRANT #1			
317	DATA PROCESSING SERVICES	$ 11,285	$ -	$ -
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #1	**$ 11,285**	**$ -**	**$ -**
58900	**MISCELLANEOUS**			
540	TAX RELIEF PROGRAM	$ 48,734	$ 96,363	$ 110,000
	TOTAL MISCELLANEOUS	**$ 48,734**	**$ 96,363**	**$ 110,000**
91110	**GENERAL ADMINISTRATION PROJECTS**			
307	COMMUNICATION	$ 12,871	$ 18,000	$ 25,000
		$ 12,871	**$ 18,000**	**$ 25,000**
91170	**PUBLIC UTILITY PROJECTS**			
321	ENGINEERING SERVICES	$ -	$ 64,500	$ -
		$ -	**$ 64,500**	**$ -**
	TOTAL OTHER GENERAL GOVERNMENT	**$ 1,382,180**	**$ 1,371,358**	**$ 1,322,395**
82110	**PRINCIPAL ON LEASE**			
610	PRINCIPAL ON CAPITAL LEASES	$ -		
82210	**INTEREST ON LEASE**			
611	INTEREST ON CAPITAL LEASES	$ -		
699	OTHER DEBT SERVICES			
	TOTAL CAPITAL LEASES	**$ -**		
82120	**LEASES**			
610	PRINCIPAL ON CAPITAL LEASES			
	TOTAL HIGHWAYS & STREETS			
	OTHER DEBT SERVICES			
606	OTHER DEBT ISSUANCE CHARGES			
	TOTAL HIGHWAYS & STREETS			
	TOTAL GENERAL FUND EXPENDITURES	**$ 18,075,190**	**$ 19,743,666**	**$ 22,847,669**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	EXCESS OF REVENUES & OTHER SOURCES	**$ 9,111,253**	**$ (40,950)**	**$ (553,044)**
99100	**OTHER USES**			
	INSURANCE RECOVERY			
590	TRANSFERS IN/OUT	**$ 24,124**	**$ 7,772,324**	**$ -**
	NET CHANGE IN FUND BALANCE	**$ 9,087,129**	**$ (7,813,274)**	**$ (553,044)**
	FUND BALANCE JULY 1, 2023	**$ 8,910,883**	**$ 17,998,012**	**$ 10,184,738**
	FUND BALANCE JUNE 30, 2024	**$ 17,998,012**	**$ 10,184,738**	**$ 9,631,694**

LAWRENCE COUNTY, TN
GOVERNMENT

112 | COURTHOUSE & JAIL MAINTENANCE FUND

112 | COURTHOUSE & JAIL MAINTENANCE

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	COURTHOUSE & JAIL MAINTENANCE FUND - 112			
	REVENUES & OTHER SOURCES:			
40200	COUNTY LOCAL OPTION TAXES			
40260	LITIGATION TAX-SPECIAL PURPOSE	$ 14,664	$ 15,689	$ 14,000
42500	COURTROOM SECURITY FEE			
42191	COURTROOM SECURITY FEE - CHANCERY	$ 628	$ 450	$ 450
42491	COURTROOM SECURITY FEE - JUVENILE			
42391	COURTROOM SECURITY FEE - GENERAL SESSIONS			
	TOTAL LOCAL TAXES	**$ 15,292**	**$ 16,139**	**$ 14,450**
58400	EXPENDITURES:			
304	ARCHITECTS			
335	MAINTENANCE & REPAIR BUILDINGS	$ 13,531	$ 35,000	$ 25,000
336	MAINTENANCE & REPAIR EQPT			
510	TRUSTEE'S COMMISSION	$ 153	$ 450	$ 450
599	OTHER CHARGES	$ -		$ -
	TOTAL EXPENDITURES COURTHOUSE/JAIL FUND	**$ 13,684**	**$ 35,450**	**$ 25,450**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 1,608**	**$ (19,311)**	**$ (11,000)**
	(UNDER) EXPENDITURES & OTHER USES			
	FUND BALANCE JULY 1, 2023	**$ 63,721**	**$ 65,329**	**$ 46,018**
	FUND BALANCE JULY 30, 2024	**$ 65,329**	**$ 46,018**	**$ 35,018**

LAWRENCE COUNTY, TN
GOVERNMENT

116 | SOLID WASTE FUND

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	SOLID WASTE FUND - 116			
	REVENUES & OTHER SOURCES:			
40110	CURRENT PROPERTY TAX	$ 377,258	$ 375,076	$ 577,906
40120	TRUSTEE'S COLLECTIONS-PRIOR YEARS	$ 13,043	$ 14,498	$ 20,000
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	$ 6	$ 9	$ -
40130	CIR CLK/CLK & MASTER COLLECTIONS	$ 3,168	$ 2,490	$ 3,900
40140	INTEREST & PENALTY	$ 2,228	$ 1,979	$ 2,700
43106	COMMERCIAL WASTE COLL. CHARGES	$ 459,531	$ 470,000	$ 460,000
43106-WOOD	COMMERCIAL WASTE COLL. CHARGES	$ -		
43107	RESIDENTIAL WASTE COLL. CHARGES	$ 648,550	$ 700,000	$ 650,000
43110	TIPPING FEES - TIRE DISPOSAL	$ 528	$ 1,450	$ 750
43113	SURCHARGE - GENERAL	$ 54,655	$ 67,471	$ 65,000
43114	SOLID WASTE DISPOSAL FEES - INDUSTRIAL	$ 31,646	$ 39,723	$ 35,000
43116	WASTE TIRE DISPOSAL	$ 66,635	$ 65,000	$ 65,000
43194	SERVICE CHARGES	$ -		$ -
	TOTAL GENERAL SERVICE CHARGES	**$ 1,657,248**	**$ 1,737,696**	**$ 1,880,256**
44000	OTHER LOCAL REVENUE			
44110	INTEREST EARNED	$ 212	$ 2,200	$ 500
44145	SALE OF RECYCLABLES	$ 211,070	$ 175,000	$ 150,000
44170	MISCELLANEOUS REFUNDS	$ 4,000	$ -	$ -
46170	SOLID WASTE GRANTS	$ -	$ -	$ -
49700	INSURANCE RECOVERY	$ -		$ -
	TOTAL OTHER LOCAL REVENUE	**$ 215,282**	**$ 177,200**	**$ 150,500**
46170	SOLID WASTE GRANTS	$ -	$ -	$ -
	TOTAL OTHER STATE REVENUES	**$ -**	**$ -**	**$ -**
47114	USDA - OTHER			
48130	CONTRIBUTIONS	$ 25,326	$ 23,000	$ 28,000
49800	TRANSFERS IN	$ -	$ -	
49100	BOND PROCEEDS			
	TOTAL OTHER GOVERNMENTS	**$ 25,326**	**$ 23,000**	**$ 28,000**
	TOTAL REVENUES & OTHER SOURCES	**$ 1,897,856**	**$ 1,937,896**	**$ 2,058,756**
	EXPENDITURES:			
55754	OTHER WASTE DISPOSAL			
101	COUNTY OFFICIAL/ADMIN OFFICER			
105	SUPERVISOR/DIRECTOR (1)	$ -	$ -	$ 52,307
106	DEPUTY'S			
140	SALARY SUPPLEMENTS	$ 86,214	$ 102,444	$ 103,000
149	LABORERS (9)	$ 245,587	$ 352,510	$ 384,144
161	SECRETARY(S) (1)	$ 43,978	$ 44,466	$ 46,694
162	CLERICAL (1)	$ 39,537	$ 39,840	$ 44,095

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
169	PART-TIME			
184	EDUCATIONAL INCENTIVES	$ -	$ 1,212	$ 1,212
186	LONGEVITY PAY	$ 6,600	$ 7,000	$ 4,300
187	OVERTIME	$ 1,673	$ 6,800	$ 12,000
187	OVERTIME - COMP	$ 1,650	$ 559	$ -
187	OVERTIME - VACAY	$ 3,416	$ 8,844	$ -
188	BONUS PAYMENTS	$ -	$ -	$ -
189	OTHER SALARIES & WAGES	$ -	$ -	$ -
196	IN-SERVICE TRAINING	$ -	$ 800	$ 1,000
201	SOCIAL SECURITY	$ 21,692	$ 28,788	$ 33,775
204	STATE RETIREMENT	$ 6,490	$ 22,173	$ 30,779
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 296	$ 358	$ -
206	LIFE INSURANCE	$ 77	$ 89	$ -
207	MEDICAL INSURANCE	$ 63,461	$ 76,875	$ 104,545
208	DENTAL INSURANCE	$ 11	$ 200	$ -
209	DISABILITY INSURANCE	$ 254	$ 311	$ -
210	UNEMPLOYMENT	$ 1,838	$ 1,842	$ 2,520
212	MEDICARE	$ 5,073	$ 6,802	$ 7,899
304	ARCHITECTS	$ -		
307	COMMUNICATION	$ 4,354	$ 4,500	$ 4,500
309	CONTRACT W/OTHER GOVT AGENCIES			
312	CONTRACT W/ PRIVATE AGENCIES	$ 1,007,618	$ 1,083,000	$ 1,100,000
312	CONTRACT W/PRIVATE AGENCIES - GRINDING	$ -		
317	DATA PROCESSING SERVICES	$ 5,324	$ -	$ 2,882
318	DEBT COLLECTION SERVICES	$ -	$ 1,836	$ 1,800
320	DUES & MEMBERSHIPS	$ 323	$ 650	$ 650
321	ENGINEERING SERVICES	$ 16,735	$ 17,500	$ 18,000
322	EVALUATION AND TESTING	$ 487	$ 700	$ 500
331	LEGAL SERVICES			
331-USDA	LEGAL SERVICES - USDA			
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ 350	$ 350
333	LICENSES	$ -	$ 50	$ 50
334	MAINTENANCE AGREEMENTS	$ 2,680	$ 533	$ 560
335	MAINTENANCE & REPAIR-BUILDINGS	$ 10,291	$ 16,900	$ 6,000
336	MAINTENANCE & REPAIR-EQUIPMENT	$ 5,832	$ 22,000	$ 6,000
337	MAINTENANCE & REPAIR-OFFICE EQPT			
338	MAINTENANCE & REPAIR-VEHICLES	$ 3,945	$ 8,190	$ 4,000
347	PEST CONTROL	$ 110	$ 120	$ 120
348	POSTAL SERVICES	$ 11,872	$ 14,100	$ 14,000
349	PRINTING, STATIONARY AND FORMS	$ 4,728	$ 4,900	$ 5,000
355	TRAVEL	$ 3,728	$ 3,400	$ 3,500
360	BROKERAGE FEES(TIRE RECYCLING)	$ 112,374	$ 119,000	$ 115,000
361	PERMITS	$ 4,150	$ 5,500	$ 5,500
399	OTHER CONTRACTED SERVICES	$ 1,401	$ 275	$ 500
402	ASPHALT	$ -	$ -	
409	CRUSHED STONE	$ 157	$ -	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
410	CUSTODIAL SUPPLIES	$ 527	$ 1,000	$ 1,000
412	DIESEL	$ 12,829	$ 17,570	$ 15,000
422	FOOD SUPPLIES	$ 8,986	$ 15,025	$ 15,000
424	GARAGE SUPPLIES	$ 6,877	$ 16,500	$ 16,000
425	GASOLINE	$ 4,380	$ 4,488	$ 4,500
433	LUBRICANTS	$ -	$ 3,300	$ -
435	OFFICE SUPPLIES	$ 640	$ 1,525	$ 1,000
442	PROPANE GAS	$ 3,166	$ 4,500	$ 4,500
446	SMALL TOOLS	$ 195	$ 1,150	$ 1,000
450	TIRES & TUBES	$ -	$ 7,000	$ 4,000
451	UNIFORMS	$ 800	$ 1,225	$ 3,800
452	UTILITIES	$ 21,301	$ 30,700	$ 30,000
462	WIRE	$ 6,567	$ 9,700	$ 7,500
499	OTHER SUPPLIES AND MATERIALS	$ 802	$ 1,300	$ 1,000
502	BUILDING & CONTENT INSURANCE	$ 5,788	$ 6,154	$ 6,154
505	JUDGMENTS			
506	LIABILITY INSURANCE	$ 2,072	$ 2,240	$ 2,240
509	REFUNDS	$ 1,436	$ 1,000	$ 1,000
510	TRUSTEE'S COMMISSION	$ 19,994	$ 20,700	$ 21,000
511	VEHICLE & EQUIPMENT INSURANCE	$ 10,004	$ 10,004	$ 10,004
513	WORKERS COMP	$ 13,188	$ 13,180	$ 13,180
516	OTHER SELF INSURED CLAIMS	$ -	$ -	
523	LANDFILL CLOSURE/POSTCLOSURE CARE COSTS	$ -		
523	LANDFILL CLOSURE/POSTCLOSURE CARE COSTS			
599	OTHER CHARGES	$ 736	$ 2,250	$ 1,000
599-FIRE	OTHER CHARGES			
706	BUILDING CONSTRUCTION-USDA			
707	BUILDING IMPROVEMENTS			
709	DATA PROCESSING EQUIPMENT	$ 663	$ 1,350	$ 1,000
711	FURNITURE & FIXTURES	$ 763	$ 900	$ 1,500
718	MOTOR VEHICLES	$ 9,900	$ -	$ -
719	OFFICE EQUIPMENT	$ -	$ -	
733	SOLID WASTE EQUIPMENT	$ -	$ -	
790	OTHER EQUIPMENT	$ -	$ -	
	TOTAL OTHER WASTE DISPOSAL	**$ 1,855,570**	**$ 2,178,178**	**$ 2,278,560**
58120	INDUSTRIAL DEVELOPMENT			
316	CONTRIBUTIONS	$ 1,226	$ 928	$ 928
	TOTAL INDUSTRIAL DEVELOPMENT	**$ 1,226**	**$ 928**	**$ 928**
58400	OTHER CHARGES			
188	BONUS PAYMENTS - BONUS	$ 4,500	$ -	$ -
201	SOCIAL SECURITY	$ 279	$ -	$ -
204	STATE RETIREMENT	$ 90	$ -	$ -
212	EMPLOYER MEDICARE	$ 65	$ -	$ -
	TOTAL OTHER CHARGES	**$ 4,934**	**$ -**	**$ -**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL SOLID WASTE EXPENDITURES	$ 1,861,730	$ 2,179,106	$ 2,279,488
	EXCESS OF REVENUES & OTHER SOURCES	$ 36,126	$ (241,210)	$ (220,732)
	OVER (UNDER) EXPENDITURES			
	TRANSFERS IN/OUT	$ 4,934	$ -	$ -
	NET CHANGE IN FUND BALANCE	$ 41,060	$ (241,210)	$ (220,732)
	FUND BALANCE JULY 1, 2023	$ 592,153	$ 633,213	$ 392,003
	TRANSFERS	$ -		
	FUND BALANCE JUNE 30, 2024	$ 633,213	$ 392,003	$ 171,271

LAWRENCE COUNTY, TN
GOVERNMENT

119 | INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

119 | INDUSTRIAL/ECONOMIC DEVELOPMENT

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	INDUSTRIAL/ECONOMIC DEVELOPMENT FUND - 119			
	REVENUES & OTHER SOURCES:			
40330	WHOLESALE BEER TAX	$ -	$ 203,000	$ 200,000
43193	WATER TAP SALES			
43190	GENERAL SERVICE CHARGES			
46440	TN INDUSTRIAL INFRASTRUCTURE PROJECT			
44110	INVESTMENT INCOME			
44170	MISCELLANEOUS REFUNDS			
44540	SALE OF PROPERTY	$ 1,809	$ -	$ -
47990	OTHER DIRECT FEDERAL REVENUE			
43193	WATER TAP SALES			
44580	PERFORMANCE BOND FORFEITURES	$ -		
47170	APPALACHIAN REGIONAL COMMISSION	$ -		$ -
47180	CBDG - IRON CITY			
47180	COMMUNITY DEVELOPMENT	$ -	$ 324,239	$ 305,761
48130	CONTRIBUTIONS	$ -	$ -	$ -
49800	OPERATING TRANSFERS	$ -	$ 140,000	$ -
	TOTAL REVENUE & OTHER SOURCES	**$ 1,809**	**$ 667,239**	**$ 505,761**
49800	OPERATING TRANSFERS			
	TOTAL REVENUE & OTHER SOURCES			
	EXPENDITURES:			
58190	OTHER ECOMONIC AND COMMUNITY DEVELOPMENT			
308	CONSULTANTS	$ -		$ -
	TOTAL OTHER ECOMONIC & COMM DEV	**$ -**		**$ -**
91110	CAPITAL PROJECTS			
91110	GENERAL ADMINISTRATION PROJECTS			
316	CONTRIBUTIONS	$ 3,775	$ 20,000	$ 5,000
	TOTAL GENERAL ADMINISTRATION	**$ 3,775**	**$ 20,000**	**$ 5,000**
91130	PUBLIC SAFETY PROJECTS			
316	CONTRIBUTIONS			
91170	PUBLIC UTILITY PROJECTS			
312	CONTRACTS W/PRIVATE AGENCIES			
312	CONTRACTS W/PRIVATE AGENCIES - IRON			
316	CONTRIBUTIONS			
791	OTHER CONSTRUCTION - FIDP			
	TOTAL PUBLIC SAFETY PROJECTS			
91170	PUBLIC UTILITY PROJECTS			
302	ADVERTISING	$ 330	$ -	$ -
312	CONTRACTS WITH PRIVATE AGENCIES			
313	CONTRACTS WITH PRIVATE AGENCIES			
314	CONTRACTS WITH PRIVATE AGENCIES			

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
312	CONTRACTS WITH PRIVATE AGENCIES-FRANK RD			
312	CONTRACTS WITH PRIVATE AGENCIES-LANN			
312	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
312	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
313	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
314	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
315	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
316	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
317	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
318	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
319	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
320	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
312	CONTRACTS WITH PRIVATE AGENCIES-MGEE			
312	CONTRACTS WITH PRIVATE AGENCIES	$ -	$ 616,301	$ 213,699
316	CONTRIBUTIONS	$ 40,873	$ 173,000	$ -
321	ENGINEERING SERVICES	$ -	$ -	
510	TRUSTEE'S COMMISSION	$ -	$ 1,500	$ 2,500
	TOTAL PUBLIC UTILITY PROJECTS	**$ 41,203**	**$ 790,801**	**$ 216,199**
	TOTAL EXPENDITURES INDUST./ECON. DEV. FUND	**$ 44,978**	**$ 810,801**	**$ 221,199**
	TRANSFERS IN			
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ (43,169)**	**$ (143,562)**	**$ 284,562**
	FUND BALANCE JULY 1, 2023	**$ 297,937**	**$ 254,768**	**$ 111,206**
	FUND BALANCE JUNE 30, 2024	**$ 254,768**	**$ 111,206**	**$ 395,768**

LAWRENCE COUNTY, TN
GOVERNMENT

121 | STHEC FUND

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	SOUTHERN TENN HIGHER EDUCATION CENTER - FUND 121			
	REVENUES & OTHER SOURCES:			
48000	OTHER GOVERN & CITIZENS GROUPS			
48610	DONATIONS	$ -	$ 5,000	$ -
49800	TRANSFERS IN	$ 8,169	$ -	$ -
	TOTAL CITIZENS GROUP	**$ 8,169**	**$ 5,000**	**$ -**
58400	EXPENDITURES:			
335	MAINTENANCE & REPAIR BUILDINGS	$ -	$ 7,400	$ -
336	MAINTENANCE & REPAIR EQPT	$ -	$ 100	$ -
510	TRUSTEE'S COMMISSION	$ -	$ -	$ -
599	OTHER CHARGES	$ -	$ 350	$ -
99100-590	TRANSFERS-OUT	$ -	$ -	$ 5,319
	TOTAL EXPENDITURES	**$ -**	**$ 7,850**	**$ 5,319**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 8,169**	**$ (2,850)**	**$ (5,319)**
	(UNDER) EXPENDITURES & OTHER USES			
	FUND BALANCE JULY 1, 2023	**$ -**	**$ 8,169**	**$ 5,319**
	FUND BALANCE JULY 30, 2024	**$ 8,169**	**$ 5,319**	**$ -**

LAWRENCE COUNTY, TN
GOVERNMENT

122 | DRUG CONTROL FUND

122 | DRUG CONTROL

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	DRUG CONTROL FUND - 122			
42100	**CIRCUIT COURT**			
42140	DRUG CONTROL FINES	$ 7,279	$ 5,000	$ 5,000
42190	DATA ENTRY FEE - CIRCUIT COURT			
42200	**CRIMINAL COURT**			
42240	DRUG CONTROL FINES			
42240	DRUG CONTROL FINES			
42300	**GENERAL SESSIONS COURT**			
42340	DRUG CONTROL FINES	$ 3,657	$ 5,500	$ 5,000
42800	**JUDICIAL DISTRICT DRUG PROGRAM**			
42865	DRUG TASK FORCE FORFEITURES & PENALTIES	$ 20,246	$ 10,000	$ 11,000
42900	**OTHER FINES, FORFEITURES & PENALTIES**			
42910	PROCEEDS FROM CONFISCATED PROPERTY	$ -		
44000	**OTHER LOCAL REVENUES**			
44170	MISCELLANEOUS REVENUES			
44530	SALE OF EQUIPMENT			
46990	OTHER STATE REVENUES			
47000	**FEDERAL GOVERNMENT**			
47700	ASSET FORFEITURE FUNDS			
48600	DONATIONS			
44530	SALE OF EQUIPMENT	$ -		$ -
	TOTAL FINES, FORFEITURES/PENALTIES	**$ 31,182**	**$ 20,500**	**$ 21,000**
54150	EXPENDITURES:			
196	IN-SERVICE			
196	IN-SERVICE	$ -	$ 200	$ 200
307	COMMUNICATION	$ 18,653	$ 23,000	$ 28,000
312	CONTRACT WITH PRIVATE AGENCIES			
312	CONTRACT WITH PRIVATE AGENCIES - GOVD	$ -		$ -
319	CONFIDENTIAL DRUG ENFORCE. PAYMENTS	$ 5,000	$ 5,000	$ 5,000
320	CONFIDENTIAL DRUG ENFORCE. PAYMENTS			
320	DUES & MEMBERSHIPS	$ -	$ 200	$ -
335	MAINTENANCE & REPAIR-BUILDINGS	$ -	$ -	$ -
336	MAINTENANCE & REPAIR-EQPT			
338	MAINTENANCE & REPAIR- VEHICLES			
349	PRINTING, STATIONERY AND FORMS			
355	TRAVEL			
357	VETERINARY			
401	ANIMAL & FOOD SUPPLIES			
355	TRAVEL	$ -	$ 3,000	$ 3,000
357	VETERINARY SERVICES	$ 671	$ 1,500	$ 750
401	ANIMAL & FOOD SUPPLIES	$ 635	$ 2,000	$ 750
422	FOOD SUPPLIES			
431	LAW ENFORCEMENT SUPPLIES	$ -	$ 1,100	$ 1,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
435	OFFICE SUPPLIES			
451	UNIFORMS			
499	OTHER SUPPLIES & MATERIALS			
505	JUDGMENTS			
507	MEDICAL CLAIMS			
510	TRUSTEE'S COMMISSION	$ 319	$ 400	$ 400
599	OTHER CHARGES	$ -	$ 1,000	$ 700
716	LAW ENFORCEMENT EQPT	$ 1,015	$ 23,870	$ 2,500
718	MOTOR VEHICLES	$ -		$ -
	TOTAL EXPENDITURES DRUG CONTROL	**$ 26,293**	**$ 61,270**	**$ 42,300**
	EXCESS OF REVENUE & OTHER SOURCES	**$ 4,889**	**$ (40,770)**	**$ (21,300)**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1, 2023	**$ 65,151**	**$ 70,040**	**$ 29,270**
	FUND BALANCE JUNE 30, 2024	**$ 70,040**	**$ 29,270**	**$ 7,970**

LAWRENCE COUNTY, TN
GOVERNMENT

128 | OTHER SPECIAL REVENUE FUND (ARPA)

128 | OTHER SPECIAL REVENUE (ARPA)

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	OTHER SPECIAL REVENUE FUND (ARPA) - 128			
	REVENUES & OTHER SOURCES:			
47000	FEDERAL GOVERNMENT			
47901	AMERICAN RESCUE PLAN ACT GRANT #6	$ -	$ -	$ -
44110	INTEREST EXPENSE	$ 888	$ 2,000	$ 300
47901	AMERICAN RESCUE PLAN ACT GRANT #6	$ 8,574,066	$ -	$ -
	TOTAL LOCAL TAXES	**$ 8,574,954**	**$ 2,000**	**$ 300**
99100-590	**TRANSFERS-OUT**	**$ 8,574,954**	**$ -**	**$ -**
	EXCESS OF REVENUES & OTHER SOURCES	**$ -**	**$ 2,000**	**$ 300**
	(UNDER) EXPENDITURES & OTHER USES			
	FUND BALANCE JULY 1, 2023	**$ -**	**$ -**	**$ 2,000**
	FUND BALANCE JUNE 30, 2024	**$ -**	**$ 2,000**	**$ 2,300**

LAWRENCE COUNTY, TN
GOVERNMENT

131 | HIGHWAY FUND

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	HIGHWAY FUND - 131			
	REVENUES & OTHER SOURCES:			
	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	$ 1,709,825	$ 1,689,295	$ 1,832,312
40120	TRUSTEE'S COLLECTIONS-PRIOR YEARS	$ 58,163	$ 65,739	$ 64,000
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	$ 26	$ 40	$ -
40130	CIR CLK/CLK & MASTER COLLECTIONS	$ 14,356	$ 12,000	$ 12,000
40140	INTEREST & PENALTY	$ 10,087	$ 8,822	$ 9,000
40150	PICK-UP TAXES			
40280	MINERAL SEVERANCE TAX	$ 51,593	$ 51,593	$ 51,000
	TOTAL LOCAL TAXES	**$ 1,844,050**	**$ 1,827,489**	**$ 1,968,312**
44990	OTHER LOCAL REVENUES			
43102	OTHER EMPL. BENEFIT CHARGES/CONTR			
44130	SALE OF MATERIALS & SUPPLIES			
44145	SALE OF RECYCLED MATERIALS	$ 4,997	$ 7,743	$ -
44170	MISCELLANEOUS REFUNDS	$ -	$ 26	$ -
43190	OTHER GENERAL SERVICE CHARGES	$ -	$ -	$ -
44530	SALE OF EQUIPMENT	$ 79,626	$ 91,000	$ -
44560	DAMAGES RECOVERED FROM INDIVIDUALS			
	TOTAL OTHER LOCAL REVENUES	**$ 84,623**	**$ 98,769**	**$ -**
46000	STATE OF TENNESSEE			
46410	BRIDGE PROGRAM			
46420	STATE AID PROGRAM	$ 230,673	$ 227,453	$ 230,673
46490	OTHER PUBLIC WORKS GRANTS			
46920	GASOLINE & MOTOR FUEL TAX	$ 2,957,484	$ 2,900,000	$ 2,800,000
46930	PETROLEUM SPECIAL TAX	$ 29,418	$ 29,418	$ 29,418
46980	OTHER STATE GRANTS	$ -	$ -	$ -
46990	OTHER STATE REVENUES	$ -	$ -	$ -
	TOTAL STATE OF TENNESSEE	**$ 3,217,575**	**$ 3,156,871**	**$ 3,060,091**
47000	FEDERAL GOVERNMENT			
47230	DISASTER RELIEF	$ -	$ -	$ -
47990	OTHER DIRECT FEDERAL REVENUE			
47990	OTHER DIRECT FEDERAL REVENUE			
	TOTAL FEDERAL GOVERNMENT	**$ -**	**$ -**	**$ -**
48000	OTHER GOVERN & CITIZENS GROUPS			
48120	PAVING & MAINTENANCE	$ -		$ -
48130	CONTRIBUTIONS	$ -		$ -
48610	DONATIONS	$ 160,746	$ 155,973	$ -
48611	OTHER GOVERN & CITIZENS GROUPS			
48612	OTHER GOVERN & CITIZENS GROUPS			
49700	INSURANCE RECOVERY	$ -	$ 119,012	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
19700	TRANSFERS IN	$ -	$ -	$ -
	TOTAL OTH. GOVERN. & CITIZEN GROUPS	**$ 160,746**	**$ 274,985**	**$ -**
	TOTAL REVENUES & OTHER SOURCES	**$ 5,306,994**	**$ 5,358,114**	**$ 5,028,403**
58120	INDUSTRIAL DEVELOPMENT			
316-TIF	CONTRIBUTIONS	$ 5,570	$ 4,205	$ 4,205
	TOTAL INDUSTRIAL DEVELOPMENT	**$ 5,570**	**$ 4,205**	**$ 4,205**
58400	OTHER CHARGES			
188	BONUS PAYMENTS - BONUS	$ 17,500	$ -	$ -
201	SOCIAL SECURITY	$ 1,085	$ -	$ -
204	STATE RETIREMENT	$ 350	$ -	$ -
212	EMPLOYER MEDICARE	$ 254	$ -	$ -
	TOTAL OTHER CHARGES	**$ 19,189**	**$ -**	**$ -**
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/ADMIN.	$ 97,393	$ 99,260	$ 103,346
119	ACCOUNTANTS/BOOK KEEPERS	$ 90,497	$ 92,919	$ 93,000
166	CUSTODIAL PERSONNEL	$ 2,316	$ 3,600	$ 4,368
184	EDUCATIONAL INCENTIVES	$ -	$ -	$ 5,340
186	LONGEVITY PAY	$ 2,700	$ 2,800	$ 2,900
187	ANNUAL PAY	$ -	$ 5,135	$ 6,660
187	OVERTIME	$ 441	$ 750	$ 1,500
201	SOCIAL SECURITY	$ 11,469	$ 12,680	$ 13,423
204	STATE RETIREMENT	$ 3,730	$ 13,279	$ 13,279
205	EMPLOYEE & DEPENDANT INSURANCE	$ 330	$ 360	$ 360
206	LIFE INSURANCE	$ 75	$ 135	$ 135
207	MEDICAL INSURANCE	$ 15,390	$ 16,249	$ 22,100
208	DENTAL INSURANCE	$ 229	$ 260	$ 668
209	DISABILITY INSURANCE	$ -	$ -	$ 265
210	UNEMPLOYMENT COMPENSATION INS.	$ 489	$ 630	$ 630
212	MEDICARE	$ 2,682	$ 2,970	$ 3,100
215	ON-BEHALF PAYMENTS FOR OPEB	$ -	$ 375	$ 450
307	COMMUNICATION	$ 10,591	$ 10,500	$ 11,000
312	CONTRACTS W/PRIVATE AGENCIES	$ -		
317	DATA PROCESSING SERVICES	$ 404	$ 1,614	$ 1,500
320	DUES & MEMBERSHIPS	$ 5,050	$ 5,135	$ 5,135
321	EVAULUATION AND TESTING	$ 1,100	$ 2,000	$ 2,000
332	NOTICES, RECORDING & COURT COSTS	$ -	$ 200	$ 1,000
334	MAINTENANCE AGREEMENTS	$ -	$ 500	$ 1,500
347	PEST CONTROL	$ 220	$ 240	$ 240
348	POSTAL CHARGES	$ -	$ 25	$ 150
349	PRINTING, STATIONERY & FORMS	$ -	$ 200	$ 1,500
355	TRAVEL	$ 3,483	$ 4,350	$ 4,400
359	DISPOSAL FEES	$ -	$ -	$ 300

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
410	CUSTODIAL SUPPLIES	$ 453	$ 651	$ 500
435	OFFICE SUPPLIES	$ 1,590	$ 1,814	$ 2,000
452	UTILITIES	$ 13,491	$ 14,500	$ 17,000
508	PREMIUMS ON CORPORATE SURETY BONDS	$ -		
508	SURETY BOND	$ -		
509	REFUNDS	$ 4,926	$ 132	$ -
513	WORKER'S COMP	$ 2,372	$ 2,401	$ 2,401
515	LIABILITY CLAIM	$ -	$ 500	$ 1,000
599	OTHER CHARGES	$ 949	$ 5,290	$ 5,000
711	FURNITURE & FIXTURES	$ 1,376	$ -	$ -
719	OFFICE EQUIPMENT	$ 1,239	$ 500	$ 5,000
	TOTAL ADMINISTRATION	**$ 274,985**	**$ 301,954**	**$ 333,150**
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMAN	$ 143,764	$ 123,000	$ 142,000
143	EQPT. OPERATORS	$ 318,269	$ 361,000	$ 379,500
145	EQPT. OPERATORS-LIGHT	$ 231,891	$ 275,000	$ 290,000
147	TRUCK DRIVERS	$ 307,834	$ 270,000	$ 285,000
149	LABORERS	$ 136,787	$ 89,000	$ 150,000
186	LONGEVITY PAY	$ 35,500	$ 36,000	$ 36,500
187	ANNUAL PAY	$ 3,442	$ 77,000	$ 90,375
187	OVERTIME PAY	$ 11,832	$ 28,000	$ 42,895
187	COMP PAY	$ 1,218	$ -	$ -
189	OTHER SALARIES & WAGES	$ -		
201	SOCIAL SECURITY	$ 70,988	$ 78,500	$ 86,282
204	STATE RETIREMENT	$ 22,454	$ 67,000	$ 90,000
205	EMPLOYEE & DEPENDANT INSURANCE	$ 635	$ 445	$ 1,200
206	LIFE INSURANCE	$ 126	$ 128	$ 224
207	MEDICAL INSURANCE	$ 202,798	$ 214,000	$ 241,560
208	DENTAL INSURANCE	$ 389	$ 410	$ 730
209	DISABILITY INSURANCE	$ 433	$ 450	$ 784
210	UNEMPLOYMENT COMPENSATION INS.	$ 6,737	$ 6,900	$ 8,640
212	MEDICARE	$ 16,602	$ 17,600	$ 20,200
322	EVALUATION AND TESTING	$ -		
330	LEASE PAYMENTS	$ -		
351	RENTALS	$ 17,022	$ 12,678	$ 30,000
399	OTHER CONTRACTED SERVICES			
402	ASPHALT	$ 1,137,293	$ 1,226,575	$ 1,200,000
403	ASPHALT-COLD MIX	$ 41,507	$ 56,855	$ 60,000
408	CONCRETE	$ 16,038	$ 40,000	$ 40,000
409	CRUSHED STONE	$ 517,403	$ 453,875	$ 460,000
440	PIPE METAL	$ 180,467	$ 93,570	$ 90,000
443	ROAD SIGNS	$ 15,467	$ 16,000	$ 30,000
455	WOOD PRODUCTS	$ 460	$ 10,000	$ 5,000
456	GRAVEL & CHERT	$ -	$ 5,000	$ 5,000
513	WORKER'S COMP	$ 60,919	$ 66,155	$ 66,155

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
516	OTHER SELF-INSURED CLAIMS	$ -	$ 3,600	$ 3,600
599	OTHER CHARGES	$ 42,462	$ 60,921	$ 50,000
	TOTAL HIGHWAY/BRIDGE MAINTENANCE	**$ 3,540,737**	**$ 3,689,662**	**$ 3,905,645**
63100	OPERATION & MAINTENANCE OF EQPT			
142	MECHANIC(S)	$ 210,617	$ 207,000	$ 220,000
186	LONGEVITY PAY	$ 6,600	$ 7,000	$ 7,400
187	ANNUAL PAY	$ -	$ 12,043	$ 17,000
187	OVERTIME PAY	$ 3,129	$ 6,300	$ 7,278
189	OTHER SALARIES & WAGES	$ -		
201	SOCIAL SECURITY	$ 13,190	$ 14,468	$ 15,650
204	STATE RETIREMENT	$ 4,119	$ 13,200	$ 15,216
205	EMPLOYEE & DEPENDANT INSURANCE			
206	LIFE INSURANCE			
207	MEDICAL INSURANCE	$ 38,424	$ 40,877	$ 42,000
209	DISABILITY INSURANCE			
210	UNEMPLOYMENT COMPENSATION INS.	$ 1,101	$ 1,275	$ 1,350
212	MEDICARE	$ 3,085	$ 3,300	$ 3,650
335	MAINTENANCE & REPAIR - BUILDINGS	$ -		
336	MAINTENANCE & REPAIR-EQUIPMENT	$ 141,343	$ 219,463	$ 175,000
412	DIESEL FUEL	$ 187,073	$ 185,699	$ 190,000
424	GARAGE SUPPLIES	$ 2,290	$ 3,007	$ 3,100
425	GASOLINE	$ 75,623	$ 55,000	$ 70,000
433	LUBRICANTS	$ 13,006	$ 17,500	$ 20,000
442	PROPANE GAS	$ 291	$ 500	$ 2,000
450	TIRES & TUBES	$ 28,770	$ 28,800	$ 36,000
513	WORKER'S COMP	$ 4,282	$ 5,838	$ 5,838
516	OTHER SELF-INSURED CLAIMS	$ -	$ 3,000	$ 3,000
599	OTHER CHARGES	$ 9,641	$ 15,000	$ 9,000
	TOTAL OPER. & MAIN. OF EQUIPMENT	**$ 742,584**	**$ 839,270**	**$ 843,482**
65000	OTHER CHARGES			
316	CONTRIBUTIONS	$ -		$ -
502	BUILDING & CONTENTS INSURANCE	$ 1,795	$ 2,753	$ 2,800
506	LIABILITY INSURANCE	$ 25,744	$ 27,833	$ 25,744
510	TRUSTEE'S COMMISSION	$ 66,130	$ 67,000	$ 67,000
511	VEHICLE & EQPT INSURANCE	$ 30,010	$ 31,000	$ 32,000
515	LIABILITY CLAIM	$ -	$ 1,500	$ 1,500
599	OTHER CHARGES	$ 835	$ 2,000	$ 5,000
	TOTAL OTHER CHARGES	**$ 124,514**	**$ 132,086**	**$ 134,044**
68000	CAPITAL OUTLAY			
321	ENGINEERING SERVICES	$ -	$ 45,000	$ 45,000
705	BRIDGE CONSTRUCTION			
713	HIGHWAY CONSTRUCTION	$ 235,986	$ 220,680	$ 375,000
714	HIGHWAY EQUIPMENT	$ 291,525	$ 3,000	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
791	OTHER CONSTRUCTION	$ -	$ 200,000	$ 200,000
	TOTAL CAPITAL OUTLAY	**$ 527,511**	**$ 468,680**	**$ 620,000**
99100-590	TRANSFERS OUT	**$ -**	**$ 327,509**	**$ 139,000**
	TOTAL ESTIMATED EXPENDITURES	**$ 5,235,090**	**$ 5,763,366**	**$ 5,979,526**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 71,904**	**$ (405,252)**	**$ (951,123)**
	OVER (UNDER) EXPENDITURES			
	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	$ 23,228	$ -	$ -
49800	TRANSFERS IN	$ 19,189	$ -	$ -
	TOTAL OTHER USES	**$ 42,417**	**$ -**	**$ -**
	FUND BALANCE JULY 1, 2023	**$ 1,666,177**	**$ 1,780,498**	**$ 1,375,246**
	ADJUSTMENT TO FUND BALANCE	**$ -**		**$ -**
	FUND BALANCE JUNE 30, 2024	**$ 1,780,498**	**$ 1,375,246**	**$ 424,123**

LAWRENCE COUNTY, TN
GOVERNMENT

151 | GENERAL DEBT SERVICE FUND

151 | GENERAL DEBT SERVICE

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	GENERAL DEBT SERVICE FUND - 151			
	REVENUES & OTHER SOURCES			
40110	CURRENT PROPERTY TAX	$ 1,961,571	$ 1,918,033	$ 898,097
40120	TRUSTEE'S COLLECTION PRIOR YEARS	$ 67,748	$ 89,472	$ 24,600
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	$ 30	$ -	$ -
40130	CIR CLK & CLK & MASTER COLLECTIONS	$ 16,470	$ 20,000	$ 4,500
40140	INTEREST & PENALTY	$ 11,571	$ 15,000	$ 3,000
40150	PICK-UP TAXES			
	TOTAL LOCAL TAXES	**$ 2,057,390**	**$ 2,042,505**	**$ 930,197**
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	$ 1,884,789	$ 1,800,000	$ 2,000,000
40240	WHEEL TAX	$ 1,039,188	$ 1,024,000	$ 1,036,000
40266	LITIGATION TAX	$ 87,375	$ 75,000	$ 85,000
40320	BANK EXCISE TAX	$ 80,824	$ 95,000	$ 96,600
40330	WHOLESALE BEER TAX			
	TOTAL LOCAL OPTION TAXES	**$ 3,092,176**	**$ 2,994,000**	**$ 3,217,600**
44100	OTHER LOCAL REVENUES			
44110	MISCELLANEOUS REVENUES			
44120	LEASE RENTALS	$ 35,004	$ 35,000	$ 35,000
	TOTAL OTHER LOCAL REVENUES	**$ 35,004**	**$ 35,000**	**$ 35,000**
46800	OTHER STATE REVENUES			
46851	STATE REVENUE SHARING-TVA	$ -		
48130	CONTRIBUTIONS (ESG/EESI)	$ 1,125,944	$ 1,128,944	$ 1,125,944
49100	BOND PROCEEDS	$ -		
49400	PROCEEDS OF REFUNDING BONDS	**$ -**		
49800	OPERATING TRANSFERS IN (2022 Hwy Interfund Loan)	$ -	$ 113,333	$ 139,000
49400	REFUNDING DEBT ISSUED	$ -		$ -
49410	PREMIUMS ON DEBT SOLD	$ -		$ -
	TOTAL OTHER ST/REV'S & OTH. SOURCES	**$ 1,125,944**	**$ 1,242,277**	**$ 1,264,944**
	TOTAL ESTIMATED REVENUES	**$ 6,310,514**	**$ 6,313,782**	**$ 5,447,741**
	EXPENDITURES:			
82110	GENERAL GOVERNMENT DEBT SERVICE			
601	PRINCIPAL ON BONDS	$ 2,060,442	$ 2,765,783	$ 2,590,000
602	PRINCIPAL ON NOTES	$ 356,031	$ 305,000	$ 310,000
	TOTAL GENERAL GOVERNMENT	**$ 2,416,473**	**$ 3,070,783**	**$ 2,900,000**
82120	HIGHWAY & STREET DEBT SERVICE			
601	PRINCIPAL ON BONDS	$ 81,400	$ -	$ -
602	PRINCIPAL ON NOTES	$ 442,498	$ 453,835	$ -
	TOTAL HIGHWAY/STREET DEBT SERVICE	**$ 523,898**	**$ 453,835**	**$ -**

151 | GENERAL DEBT SERVICE

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
82130	EDUCATION DEBT SERVICE			
601	PRINCIPAL ON BONDS	$ 853,500	$ 575,000	$ 595,000
602	PRINCIPAL ON NOTES	$ 231,469	$ 538,932	$ 242,532
612	PRINCIPAL ON OTHER LOANS	$ 235,368	$ -	$ -
	TOTAL EDUCATION DEBT SERVICE	**$ 1,320,337**	**$ 1,113,932**	**$ 837,532**
	TOTAL PRINCIPAL	**$ 4,260,708**	**$ 4,638,550**	**$ 3,737,532**
82210	GENERAL GOVERNMENT			
603	INTEREST ON BONDS	$ 1,015,132	$ 968,787	$ 898,975
604	INTEREST ON NOTES	$ 27,281	$ 30,569	$ 24,419
	TOTAL GENERAL GOVERNMENT	**$ 1,042,413**	**$ 999,356**	**$ 923,394**
82210	GENERAL GOVERNMENT			
603	INTEREST ON BONDS			
604	INTEREST ON NOTES			
	TOTAL HIGHWAY & STREETS			
82220	HIGHWAY & STREETS			
603	INTEREST ON BONDS	$ 11,558	$ -	$ -
604	INTEREST ON NOTES	$ 18,654	$ 9,985	$ -
	TOTAL HIGHWAY & STREETS	**$ 30,212**	**$ 9,985**	**$ -**
82230	EDUCATION			
603	INTEREST ON BONDS	$ 462,070	$ 422,365	$ 391,340
604	INTEREST ON NOTES	$ 20,107	$ 39,763	$ 34,512
613	INTEREST ON OTHER LOANS	$ 41,676	$ -	$ -
	TOTAL EDUCATION	**$ 523,853**	**$ 462,128**	**$ 425,852**
	TOTAL INTEREST	**$ 1,596,478**	**$ 1,471,469**	**$ 1,349,246**
82310	GENERAL GOVERNMENT			
509	REFUNDS	$ 7,717	$ 151	$ -
510	TRUSTEE'S COMMISSION	$ 72,230	$ 85,000	$ 85,000
511	TRUSTEE'S COMMISSION			
606	OTHER COST OF ISSUANCE	$ -		
699	OTHER DEBT SERVICE	$ 9,183	$ 10,500	$ 10,500
	TOTAL GENERAL GOVERNMENT	**$ 89,130**	**$ 95,651**	**$ 95,500**
82320	HIGHWAYS & STREETS			
699	OTHER DEBT SERVICE			
	TOTAL HIGHWAYS & STREETS			
82330	EDUCATION			

151 | GENERAL DEBT SERVICE

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
606	OTHER DEBT ISSUANCE CHARGES	$ -	$ -	$ -
	OTHER DEBT SERVICE	$ -	$ -	$ -
699	OTHER DEBT SERVICE	$ -		
	TOTAL EDUCATION	**$ -**	**$ -**	**$ -**
	TOTAL OTHER DEBT SERVICE	**$ 89,130**	**$ 95,651**	**$ 95,500**
99300	PAYMENTS TO REFUNDED BOND ESCROW AGENT			
601	PRINCIPAL ON BONDS			
	TOTAL PAYMENTS TO REF BOND ESC. AGENT			
	TOTAL OTHER USES			
	OTHER USES			
99300	PAYMENTS TO REFUNDED BOND ESCROW AGENT			
	TOTAL OTHER USES			
99100	TRANSFERS OUT	$ -	$ -	$ -
590	TRANSFERS TO OTHER FUNDS	$ -		
	OTHER FINANCIANG SOURCES (USES)	$ -	$ 139,000	$ -
	TOTAL GENERAL DEBT SERVICE FUND	**$ 5,946,316**	**$ 6,344,670**	**$ 5,182,278**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 364,198**	**$ (30,888)**	**$ 265,463**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1, 2023	**$ 6,144,256**	**$ 6,508,454**	**$ 6,477,566**
	FUND BALANCE JUNE 30, 2024	**$ 6,508,454**	**$ 6,477,566**	**$ 6,743,029**

LAWRENCE COUNTY, TN
GOVERNMENT

171 | GENERAL CAPITAL PROJECTS FUND

171 | GENERAL CAPITAL PROJECTS

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	GENERAL CAPITAL PROJECTS FUND - 171			
	REVENUES & OTHER SOURCES			
40330	WHOLESALE BEER TAX			
44110	INVESTMENT INCOME			
46390	OTHER HEALTH & WELFARE GRANTS			
47114	USDA-OTHER			
44170	MISCELLANEOUS	$ -	$ -	$ -
44530	SALE OF EQUIPMENT	$ -	$ 50,000	$ -
46980	OTHER STATE GRANTS	$ -	$ -	$ 5,168,791
47990	OTHER DIRECT FEDERAL REVENUE		$ -	
46170	SOLID WASTE GRANTS	$ -	$ -	
47590	OTHER FEDERAL THROUGH STATE	$ -	$ -	$ 2,602,500
49100	BOND PROCEEDS	$ -	$ -	$ -
49800	TRANSFERS IN	$ -	$ 7,632,324	$ -
	TOTAL REVENUES & OTHER SOURCES	**$ -**	**$ 7,682,324**	**$ 7,771,291**
	EXPENDITURES:			
90000	**CAPITAL PROJECTS**			
91110	GENERAL ADMIN. PROJECTS			
304	ARCHITECTS			
308	CONSULTANTS	$ -		
312	CONTRACTS W/PRIVATE AGENCIES	$ -		
321	CONTRACTS W/PRIVATE AGENCIES USDA			
321	EINGINEERING SERVICES	$ -		
332	LEGAL NOTICES, RECORDING & COURT COSTS			
335	MAINT & REPAIR SERVICES - BLDG - CCTCR			
335	MAINTENANCE & REPAIR SERVICE-BUILDINGS	$ -		
351	RENTALS			
402	ASHPHALT	$ -		
409	CRUSHED STONE	$ -		
422	FOOD SUPPLIES	$ -		
440	METAL PIPE	$ -		
499	OTHER SUPPLIES AND MATERIALS	$ -		
510	TRUSTEE'S COMMISSION	$ -		
599	OTHER CHARGES	$ -		
606	OTHER DEBT ISSUANCE CHARGES	$ -		
706	BUILDING CONSTRUCTION	$ -		
706	BUILDING CONSTRUCTION (BDGT)	$ -		
706	BUILDING CONSTRUCTION (ELECTION COMM)	$ -		
706	BUILDING CONSTRUCTION (CHP1)	$ -		
706	BUILDING CONSTRUCTION (BDGT)	$ -		
706	BUILDING CONSTRUCTION (CID)	$ -		
706	BUILDING CONSTRUCTION (CHP2)	$ -		
706	BUILDING CONSTRUCTION (SW)	$ -		
707	BUILDING IMPROVEMENTS (AMB)	$ -		

171 | GENERAL CAPITAL PROJECTS

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
707	BUILDING IMPROVEMENTS (CHMRB)	$ -		
707	BUILDING IMPROVEMENTS (CHRF)	$ -		
707	BUILDING IMPROVEMENTS	$ -	$ 233,900	$ -
707	BUILDING IMPROVEMENTS (AG)	$ -	$ -	$ -
707	BUILDING IMPROVEMENTS - BDGT	$ 153,459	$ -	$ -
707	BUILDING IMPROVEMENTS - CHREN	$ 119,343	$ 2,300,000	$ 820,000
707	BUILDING IMPROVEMENTS - LCSAP	$ 5,388	$ 12,000	$ -
709	DATA PROCESSING EQUIPMENT	$ -	$ -	$ -
711	FURNITURE & FIXTURES	$ 5,702	$ 12,000	$ -
711	FURNITURE & FIXTURES (BDGT)	$ 44,100	$ 2,000	$ -
711	FURNITURE & FIXTURES (CHRM)	$ -	$ -	$ -
711	FURNITURE & FIXTURES (IT)	$ -	$ 7,500	$ -
711	FURNITURE & FIXTURES - CHREN	$ -	$ -	$ 300,000
718	MOTOR VEHICLES	$ -	$ 762,314	$ -
718-PATR	MOTOR VEHICLES	$ -	$ -	$ -
732	BUILDING PURCHASES	$ -	$ -	$ -
733	SOLID WASTE EQUIPMENT	$ 52,576	$ 628,550	$ -
735	HEALTH EQUIPMENT	$ 42,568	$ -	$ -
790	OTHER EQUIPMENT	$ 12,169	$ -	$ -
799	OTHER CAPITAL OUTLAY	$ 25,223	$ 65,000	$ -
	TOTAL GENERAL ADMIN. PROJECTS	**$ 460,528**	**$ 4,023,264**	**$ 1,120,000**
91130	PUBLIC SAFETY PROJECTS			
304	ARCHITECTS			
706	BUILDING CONSTRUCTION - JAIL			
790	OTHER EQUIPMENT - JAIL			
	TOTAL PUBLIC SAFETY PROJECTS			
91140	PUBLIC HEALTH AND WELFARE PROJECTS			
305	ARCHITECTS (HDEPT)			
706	BUILDING CONSTRUCTION (HDEP)			
706-LCPAV	BUILDING CONSTRUCTION (CARES PAVILION)	$ -	$ -	$ 485,000
706-HDFAC	BUILDING CONSTRUCTION (HD FACILITY)	$ -	$ -	$ 2,823,400
707	BUILDING IMPROVEMENTS (HDEP)	$ -		
791	OTHER CONSTRUCTION	$ -	$ -	$ 5,685,670
	TOTAL PUBLIC HEALTH & WELFARE PROJECTS	**$ -**	**$ -**	**$ 8,994,070**
91300	EDUCATION CAPITAL PROJECTS			
316	CONTRIBUTIONS			
605	UNDERWRITERS DISCOUNT			
606	OTHER DEBT ISSUANCE CHARGES			
	TOTAL EDUCATION CAPITAL PROJECTS			
91300	EDUCATION CAPITAL PROJECTS			
316	CONTRIBUTIONS			

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL EDUCATION CAPITAL PROJECTS			
	TOTAL GENERAL CAPITAL PROJECTS FUND	$ 460,528	$ 4,023,264	$ 10,114,070
99100	TRANSFERS OUT	$ -	$ 74,158	$ -
	EXCESS OF REVENUES & OTHER SOURCES	$ (460,528)	$ 3,584,902	$ (2,342,779)
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1, 2023	$ 857,900	$ 397,372	$ 3,982,273
	TRANSFERS OUT			
	FUND BALANCE JUNE 30, 2024	$ 397,372	$ 3,982,273	$ 1,639,494

LAWRENCE COUNTY, TN
GOVERNMENT

176 | HIGHWAY CAPITAL PROJECTS FUND

176 | HIGHWAY CAPITAL PROJECTS

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	HIGHWAY CAPITAL PROJECTS FUND - 176			
	REVENUES & OTHER SOURCES			
46851	STATE REVENUE SHARING-TVA	$ -		
48130	CONTRIBUTIONS	$ -	$ -	$ -
49200	NOTE PROCEEDS	$ -		$ -
49800	TRANSFERS IN	$ -	$ 314,000	$ -
	TOTAL REVENUES & OTHER SOURCES	**$ -**	**$ 314,000**	**$ -**
	EXPENDITURES:			
91200	HIGHWAY & CAPITAL PROJECTS			
510	TRUSTEE'S COMMISSION	$ -		
706	BUILDING CONSTRUCTION	$ -		
713	HIGHWAY CONSTRUCTION	$ -		
714	HIGHWAY EQUIPMENT	$ 447,047	$ 132,000	$ -
	TOTAL HIGHWAY CAPITAL PROJECTS	**$ 447,047**	**$ 132,000**	**$ -**
	EXCESS OF REVENUES & OTHER SOURCES	**$ (447,047)**	**$ 182,000**	**$ -**
	OVER (UNDER) EXPENDITURES			
	TRANSFER IN			
	FUND BALANCE JULY 1, 2023	**$ 474,750**	**$ 27,703**	**$ 209,703**
	FUND BALANCE JUNE 30, 2024	**$ 27,703**	**$ 209,703**	**$ 209,703**

LAWRENCE COUNTY, TN
GOVERNMENT

177 | EDUCATION CAPITAL PROJECTS FUND

177 | EDUCATION CAPITAL PROJECTS

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	EDUCATION CAPITAL PROJECTS FUND - 177			
	REVENUES & OTHER SOURCES			
44170	MISCELLANEOUS REFUNDS	$ 16,192	$ -	$ -
47710	PUBLIC SAFETY PARTNERSHIP & COMM	$ -	$ -	$ -
49200	NOTE PROCEEDS	$ -	$ -	$ -
48130	CONTRIBUTIONS	$ -	$ -	$ -
48610	OTHER GOVERN & CITIZENS GROUPS	$ -	$ -	$ -
49100	BOND PROCEEDS	$ -	$ -	$ -
49200	NOTE PROCEEDS	$ -	$ -	$ -
49800	TRANSFERS IN	$ -	$ 1,400,000	$ -
	TOTAL REVENUES & OTHER SOURCES	**$ 16,192**	**$ 1,400,000**	**$ -**
	EXPENDITURES:			
82330	EDUCATION			
606	OTHER DEBT ISSUANCE CHARGES	$ -		$ -
	TOTAL OTHER DEBT ISSUANCE CHARGES	**$ -**		**$ -**
91300	EDUCATION CAPITAL PROJECTS			
308	CONSULTANTS	$ -		$ -
312	CONTRACTS WITH PRIVATE AGENCIES	$ -	$ -	$ -
312-EESI	CONTRACTS WITH PRIVATE AGENCIES	$ -		$ -
316	CONTRIBUTIONS	$ -	$ -	$ -
321	ENGINEERING SERVICES	$ -		$ -
706	BUILDING CONSTRUCTION	$ 8,964,876	$ 7,210,303	$ -
724	SITE DEVELOPMENT	$ -	$ 200,000	$ -
790	OTHER EQUIPMENT	$ -	$ 250,000	$ 250,000
	TOTAL EDUCATION CAPITAL PROJECTS	**$ 8,964,876**	**$ 7,660,303**	**$ 250,000**
	EXCESS OF REVENUES & OTHER SOURCES	**$ (8,948,684)**	**$ (6,260,303)**	**$ (250,000)**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1, 2023	**$ 15,925,043**	**$ 6,976,359**	**$ 716,056**
	TRANSFERS OUT			
	FUND BALANCE JUNE 30, 2024	**$ 6,976,359**	**$ 716,056**	**$ 466,056**

LAWRENCE COUNTY, TN
GOVERNMENT

178 | LAWRENCE COUNTY HIGHER EDUCATION FUND

178 | LAWRENCE COUNTY HIGHER EDUCATION

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	LAWRENCE COUNTY HIGHER EDUCATION FUND - 178			
	REVENUES & OTHER SOURCES			
46980	OTHER STATE GRANTS	$ -	$ -	$ -
48130	CONTRIBUTIONS	$ 43,224	$ -	$ -
48610	DONATIONS	$ 511,477	$ -	$ -
49800	TRANSFERS IN	$ -	$ -	$ -
	TOTAL REVENUES & OTHER SOURCES	**$ 554,701**	**$ -**	**$ -**
	EXPENDITURES:			
91300	EDUCATION CAPITAL PROJECTS			
302-TE	ADVERTISING	$ -		
304-TE	ARCHITECTS	$ -		
304	ARCHITECTS	$ -	$ -	$ -
334	MAINTENANCE AGREEMENTS	$ -		$ -
361	PERMITS	$ -		$ -
470	CABLING	$ -		$ -
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ -
499-TOURS	OTHER SUPPLIES & MATERIALS - TOURS	$ -		$ -
502	BUIDLING AND CONTENTS INSURANCE	$ -		
706	BUILDING CONSTRUCTION	$ 117,887	$ -	$ -
706-TE	BUILDING CONSTRUCTION	$ -		
708	COMMUNICATION EQUIPMENT	$ -	$ -	$ -
709	DATA PROCESSING EQUIPMENT	$ 410,700	$ -	$ -
711	FURNITURE & FIXTURES	$ 196,753	$ -	$ -
715	LAND	$ -		$ -
	TOTAL EDUCATION CAPITAL PROJECTS	**$ 725,340**	**$ -**	**$ -**
	EXCESS OF REVENUES & OTHER SOURCES	**$ (170,639)**	**$ -**	**$ -**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1, 2023	**$ 178,808**	**$ -**	**$ -**
	TRANSFER OUT	**$ (8,168)**		
	FUND BALANCE JUNE 30, 2024	**$ -**	**$ -**	**$ -**

LAWRENCE COUNTY, TN
GOVERNMENT

141 | GENERAL PURPOSE SCHOOL FUND

141 | GENERAL PURPOSE SCHOOL

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	GENERAL PURPOSE SCHOOL FUND - 141			
40110	CURRENT PROPERTY TAX	$ 5,963,842	$ 5,871,003	$ 4,997,127
40120	TRUSTEE'S COLLECTION PRIOR YEAR	$ 195,662	$ 227,556	$ 195,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	$ 93	$ 129	$ -
40130	CIR CLK/CLK & MASTER COL PRIOR YEARS	$ 50,320	$ 45,000	$ 45,000
40140	INTEREST & PENALTY	$ 35,365	$ 35,000	$ 35,000
40210	LOCAL OPTION SALES TAX	$ 8,516,726	$ 9,000,000	$ 7,660,747
40275	MIXED DRINK TAX	$ 27,197	$ 6,000	$ 6,000
40350	INTERSTATE TELECOMMUNICATIONS TAX	$ -	$ -	$ -
	TOTAL COUNTY TAXES	**$ 14,789,205**	**$ 15,184,688**	**$ 12,938,874**
41000	LICENSES & PERMITS			
41110	MARRIAGE LICENSES	$ 1,520	$ 1,164	$ 1,000
	TOTAL LICENSES & PERMITS	**$ 1,520**	**$ 1,164**	**$ 1,000**
	CHARGES FOR CURRENT SERVICES			
43511	TUITION-REGULAR DAY STUDENT	$ 7,600	$ 9,000	$ -
43513	TUITION- SUMMER SCHOOL	$ -	$ -	$ -
43517	TUITION-OTHER	$ -	$ -	$ -
43541	CONTRACTS FOR ADM.SVC OTHER LEA'S	$ -	$ -	$ -
43544	CONTRACTS FOR INST SERVICES WITH OTHER LEA'S	$ -	$ -	$ -
43551	SCHOOL BASED HEALTH SERVICES - FFS	$ -	$ -	$ -
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	$ 66,345	$ 65,000	$ 65,000
43581	COMMUNITY SERVICE FEES-CHILD			
43583	TBI CRIMINAL BACKGROUND FEE			
43990	OTHER CHARGES FOR SERVICES	$ 73,885	$ 40,000	$ -
	TOTAL CHARGES FOR SERVICES	**$ 147,830**	**$ 114,000**	**$ 65,000**
44000	INVESTMENT INCOME	$ (16,828)	$ -	$ -
44120	LEASE/RENTALS	$ -	$ -	$ -
44130	SALE OF MATERIALS & SUPPLIES	$ 12,600	$ 5,000	$ 2,500
44146	REFUND OF TEL COMM & INTERNET FEES (E-RATE)	$ -		
44170	MISCELLANEOUS REFUNDS	$ 15,154	$ -	$ -
44530	SALE OF EQUIPMENT	$ 41,547	$ 13,700	$ 5,000
44540	SALE OF PROPERTY			
44560	DAMAGES RECOVERED/INDIVIDUALS	$ 6,489	$ 5,000	$ -
44570	CONTRIBUTIONS & GIFTS-CHARITY	$ 59,296	$ 81,000	$ -
44990	OTHER LOCAL REVENUE	$ 250,960	$ 66,025	$ -
	TOTAL OTHER LOCAL REVENUES	**$ 369,218**	**$ 170,725**	**$ 7,500**
	STATE EDUCATION FUNDS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	$ 201,068	$ -	$ -
46511	BASIC EDUCATION PROGRAM	$ 40,066,830	$ 42,942,000	$ 53,593,443
46515	EARLY CHILDHOOD EDUCATION	$ 1,121,890	$ 1,108,710	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
46520	SCHOOL FOOD SERVICE	$ -		
46530	ENERGY EFFICIENT SCHOOL INITIATIVE	$ -		
46550	DRIVER EDUCATION	$ 20,072	$ 10,000	$ 10,000
46590	OTHER STATE EDUCATION FUNDS	$ 906,342	$ 1,112,019	$ 429,748
46610	CAREER LADDER PROGRAM	$ 100,633	$ 93,564	$ 98,000
46612	CAREER LADDER EXTENDED CONTRACT	$ -	$ -	$ -
46615	CAREER LADDER EXTENDED CONTRACT - ARRA	$ -	$ -	$ -
46790	OTHER VOCATIONAL-CORD MATH	$ -	$ -	$ -
46980	OTHER STATE GRANTS	$ -	$ 102,000	$ -
46990	OTHER STATE REVENUES	$ 51,741	$ 750	$ -
	TOTAL STATE EDUCATION FUNDS	**$ 42,468,576**	**$ 45,369,043**	**$ 54,131,191**
46851	STATE REVENUE SHARING - TVA	$ -		
46980	OTHER STATE GRANTS	$ -		
46990	OTHER STATE REVENUES	$ -		
	TOTAL OTHER STATE REVENUES	**$ -**		
	FEDERAL FUNDS RECEIVED THRU STATE			
47139	OTHER VOCATIONAL	$ -	$ -	$ -
47143	SPECIAL EDUCATION GRANTS TO STATES	$ 85,772	$ 5,573	$ -
47146	ENGLISH LANGUAGE ACQUISITION GRANT (TITLE III)	$ 4,402	$ 6,573	$ -
47150	21st CENTURY COMMUNITY LEARNING CENTERS	$ 195,472	$ -	**$ -**
47590	OTHER FEDERAL THRU STATE	$ 235,901	$ -	$ -
47990	OTHER DIRECT FEDERAL REVENUE	$ -	$ -	$ -
	DIRECT FEDERAL REVENUES	**$ 521,547**	**$ 12,146**	**$ -**
47650	ENERGY GRANT	$ -	$ -	**$ -**
47710	PUBLIC SAFETY PARTNERSHIP & COMM POLICING - COP	$ -	$ -	**$ -**
47990	OTHER DIRECT FEDERAL REVENUE	$ -	$ -	**$ -**
	TOTAL FEDERAL GOVERNMENT	**$ -**	**$ -**	**$ -**
48130	CONTRIBUTIONS	**$ -**		
	TOTAL OTHER GOVERNMENTS	**$ -**		
49000	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	$ -	$ 143,015	$ -
49800	OPERATING TRANSFERS	$ -	$ 109,320	$ -
	TOTAL OTHER SOURCES (NON-REVENUE)	**$ -**	**$ 252,335**	**$ -**
	TOTAL REVENUE & OTHER SOURCES	**$ 58,297,896**	**$ 61,104,101**	**$ 67,143,565**
	EXPENDITURES:			
71100	REGULAR INSTRUCTION PROGRAM			
116	TEACHERS	$ 18,233,999	$ 18,557,353	$ 20,984,571
117	CAREER LADDER PROGRAM	$ 54,800	$ 50,000	$ 75,000
128	HOME BOUND TEACHERS	$ 14,280	$ 5,000	$ 25,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
163	EDUCATIONAL ASSISTANTS (AIDES)	$ 766,018	$ 780,298	$ 891,492
188	BONUS PAYMENTS	$ -	$ 825	$ 2,500
189	OTHER SALARIES & WAGES	$ 11,151	$ 8,503	$ 10,000
195	CERTIFIED SUBSTITUTE TEACHERS	$ 17,259	$ 10,000	$ 40,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 260,999	$ 313,500	$ 350,000
201	SOCIAL SECURITY	$ 1,126,370	$ 1,137,657	$ 1,395,135
204	STATE RETIREMENT	$ 1,759,775	$ 1,710,498	$ 1,505,115
207	MEDICAL INSURANCE	$ 3,296,742	$ 3,385,317	$ 3,549,937
210	UNEMPLOYMENT COMP	$ 2,069	$ 1,500	$ 30,000
212	MEDICARE	$ 264,387	$ 268,598	$ 324,387
217	TCRS - HYBRID STABILIZATION	$ -	$ 56,188	$ 95,000
299	OTHER FRINGE BENEFITS	$ -	$ 400	$ -
336	MAINTENANCE & REPAIR SERVICES-EQPT	$ -	$ -	$ 2,500
399	OTHER CONTRACTED SERVICES	$ 411,100	$ 645,000	$ 653,800
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 4,431	$ 341,000	$ 1,290,797
449	TEXTBOOKS	$ -	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ 27,354	$ 30,000	$ 15,000
599	OTHER CHARGES	$ -	$ 15,000	$ 25,000
722	REGULAR INSTRUCTION EQPT.	$ 37,458	$ 100,000	$ 250,000
	TOTAL REGULAR INSTRUCTION PROGRAM	**$ 26,288,192**	**$ 27,416,637**	**$ 31,515,234**
71150	ALTERNATIVE INSTRUCTION PROGRAM			
116	TEACHERS	$ 215,856	$ 226,765	$ 249,600
117	CAREER LADDER	$ -		
163	EDUCATIONAL ASSISTANTS	$ 47,526	$ 50,456	$ 72,100
195	CERTIFIED SUBSTITUTE TEACHERS	$ 560	$ 350	$ 850
198	SUBSTITUTE TEACHERS	$ 4,970	$ 2,500	$ 2,500
201	SOCIAL SECURITY	$ 15,315	$ 16,500	$ 20,155
204	STATE RETIREMENT	$ 23,023	$ 22,500	$ 25,765
207	MEDICAL INSURANCE	$ 59,014	$ 55,000	$ 60,600
212	EMPLOYER MEDICARE	$ 3,582	$ 3,800	$ 4,715
217	TCRS - HYBRID STABILIZATION	$ -		
399	OTHER CONTRACTED SERVICES	$ -		
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 1,209	$ 1,750	$ 2,600
499	OTHER SUPPLIES & MATERIALS	$ 601	$ 500	$ 2,000
599	OTHER CHARGES	$ -	$ 250	$ 500
	TOTAL ALTERNATIVE INSTRUCT/PROGRAM	**$ 371,656**	**$ 380,371**	**$ 441,385**
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	$ 1,316,095	$ 1,342,511	$ 1,999,893
117	CAREER LADDER PROGRAM	$ 4,000	$ 4,000	$ 5,000
128	HOMEBOUND TEACHERS	$ 20,287	$ 20,000	$ 22,500
163	EDUCATIONAL ASSISTANTS	$ 793,237	$ 839,695	$ 1,187,260
171	SPEECH PATHOLOGIST	$ 299,670	$ 302,400	$ 339,900
188	BONUS PAYMENTS	$ -	$ 400	$ -
189	OTHER SALARY & WAGES	$ 125,549	$ 600	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
195	CERTIFIED SUBSTITUTE TEACHERS	$ 1,330	$ 1,000	$ 10,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 58,097	$ 72,127	$ 80,000
201	SOCIAL SECURITY	$ 147,219	$ 148,000	$ 226,000
204	STATE RETIREMENT	$ 173,802	$ 202,050	$ 263,200
207	MEDICAL INSURANCE	$ 722,118	$ 701,294	$ 875,500
210	UNEMPLOYMENT INSURANCE	$ -		
212	MEDICARE	$ 35,060	$ 35,000	$ 53,000
217	TCRS - HYBRID STABILIZATION	$ -	$ 6,500	$ 20,000
312	CONTRACTS W/PRIVATE AGENCIES	$ 76,800	$ 88,000	$ 88,200
336	MAINTENANCE & REPAIR-EQPT.	$ 1,028	$ 1,250	$ 1,500
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 17,612	$ 30,000	$ 26,000
499	OTHER SUPPLIES & MATERIALS	$ 3,803	$ 3,300	$ 4,000
725	SPECIAL EDUCATION EQUIPMENT	$ -		
	TOTAL SPECIAL EDUCATION PROGRAM	**$ 3,795,707**	**$ 3,798,127**	**$ 5,201,953**
71300	VOCATIONAL EDUCATION PROGRAM			
116	TEACHERS	$ 1,596,007	$ 1,681,800	$ 1,820,600
117	CAREER LADDER PROGRAM	$ 4,000	$ 3,000	$ 4,000
189	OTHER SALARIES & WAGES	$ -	$ 36,020	$ 62,300
195	CERTIFIED SUBSTITUTE TEACHERS	$ 1,512	$ 750	$ 7,400
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 30,250	$ 29,000	$ 48,800
201	SOCIAL SECURITY	$ 95,661	$ 99,600	$ 120,510
204	STATE RETIREMENT	$ 148,828	$ 154,000	$ 163,660
207	MEDICAL INSURANCE	$ 307,290	$ 318,690	$ 339,000
212	MEDICARE	$ 22,392	$ 24,650	$ 28,255
217	TCRS - HYBRID STABILIZATION	$ -	$ 5,500	$ 10,000
311	CONTRACTS W/OTHER SCH SYSTEMS	$ 208,400	$ 190,560	$ 210,000
336	MAINTENANCE & REPAIR SVCS-EQPT	$ 987	$ -	$ 2,000
399	OTHER CONTRACTED SERVICES	$ 2,924	$ 425	$ 5,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 73,774	$ 88,000	$ 98,000
449	TEXTBOOKS	$ 7,016	$ 6,500	$ 7,500
499	OTHER SUPPLIES & MATERIALS	$ 900	$ 12,500	$ 5,000
599	OTHER CHARGES	$ -	$ 1,200	$ 1,000
730	VOCATIONAL INSTRUCTIONAL EQPT	$ 10,527	$ -	$ 3,000
	TOTAL VOCATIONAL EDUC. PROGRAM	**$ 2,510,468**	**$ 2,652,195**	**$ 2,936,025**
71400	STUDENT BODY EDUCATION PROGRAM			
189	OTHER SALARIES & WAGES	$ -		
201	SOCIAL SECURITY	$ -		
204	STATE RETIREMENT	$ -		
207	MEDICAL INSURANCE	$ -		
212	EMPLOYER MEDICARE	$ -		
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ -		
790	OTHER EQUIPMENT	$ -		
	TOTAL STUDENT BODY EDUCATION PROGRAM	**$ -**		

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL INSTRUCTIONAL EXPENDITURES	**$ 32,966,023**	**$ 34,247,330**	**$ 40,094,597**
72000	SUPPORT SERVICES			
72110	ATTENDANCE			
105	SUPERVISOR/DIRECTOR	$ -		
201	SOCIAL SECURITY	$ -		
204	STATE RETIREMENT	$ -		
207	MEDICAL INSURANCE	$ -		
212	EMPLOYER MEDICARE	$ -		
355	TRAVEL	$ -		
399	OTHER CONTRACTED SERVICES	$ -		
499	OTHER SUPPLIES & MATERIALS	$ -		
704	ATTENDANCE EQPT	$ -		
	TOTAL ATTENDANCE	**$ -**		
72120	HEALTH SERVICES			
105	SUPERVISOR/DIRECTOR	$ 41,168	$ 36,900	$ 72,350
131	MEDICAL PERSONNEL	$ 3,375	$ 362,750	$ 487,940
189	OTHER SALARIES & WAGES	$ 13,519	$ 21,500	$ 35,700
201	SOCIAL SECURITY	$ 3,270	$ 25,020	$ 49,810
204	STATE RETIREMENT	$ 1,291	$ 34,800	$ 39,980
207	MEDICAL INSURANCE	$ 10,283	$ 95,000	$ 136,000
212	MEDICARE	$ 765	$ 5,600	$ 8,730
217	TCRS - HYBRID STABILIZATION	$ -	$ 2,800	$ 5,000
336	MAINTENANCE & REPAIR SERVICE-EQUIPMENT	$ -	$ -	$ 1,000
348	POSTAL CHARGES	$ -		
355	TRAVEL	$ 143	$ 500	$ 3,500
399	OTHER CONTRACTED SERVICES	$ 9,252	$ 11,000	$ 20,000
413	DRUGS & MEDICAL SUPPLIES	$ 3,440	$ 9,000	$ 12,000
499	OTHER SUPPLIES & MATERIALS	$ 16,678	$ 3,500	$ 5,000
524	IN-SERVICE \ STAFF DEVELOPMENT	$ 14,097	$ 13,000	$ 5,000
599	OTHER CHARGES	$ 836	$ 1,200	$ 1,000
735	HEALTH EQUIPMENT	$ -	$ 10,000	$ 2,500
	TOTAL HEALTH SERVICES	**$ 118,117**	**$ 632,570**	**$ 885,510**
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	$ 2,000	$ 2,500	$ 2,000
123	GUIDANCE PERSONNEL	$ 431,730	$ 835,305	$ 1,000,900
130	SOCIAL WORKERS	$ 110,436	$ 315,000	$ 334,000
162	CLERICAL	$ -	$ -	
189	OTHER SALARIES & WAGES	$ 34,962	$ 89,355	$ 151,050
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 490	$ 1,240	$ 2,000
201	SOCIAL SECURITY	$ 30,212	$ 68,000	$ 92,500
204	STATE RETIREMENT	$ 47,978	$ 102,900	$ 98,000
207	MEDICAL INSURANCE	$ 127,789	$ 184,900	$ 217,400
212	MEDICARE	$ 8,032	$ 17,000	$ 21,700

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
217	TCRS - HYBRID STABILIZATION	$ -	$ 3,900	$ 8,900
322	EVALUATION & TESTING	$ 57,568	$ 78,000	$ 112,500
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	$ -	$ -	$ -
348	POSTAL CHARGES	$ -		
355	TRAVEL	$ -	$ -	$ 1,000
399	OTHER CONTRACTED SERVICES	$ -	$ 27,000	$ 42,000
499	OTHER SUPPLIES AND MATERIALS	$ 1,491	$ -	$ 5,000
524	INSERVICE/STAFF DEVELOPMENT	$ 18,439	$ 22,000	$ 27,000
599	OTHER CHARGES	$ 454	$ 500	$ 1,000
790	OTHER EQUIPMENT	$ -	$ -	$ -
	TOTAL OTHER STUDENT SUPPORT	**$ 871,581**	**$ 1,747,600**	**$ 2,116,950**
	TOTAL SUPPORT SERVICES	**$ 989,698**	**$ 2,380,170**	**$ 3,002,460**
72210	REGULAR INSTRUCTION STAFF			
105	SUPERVISOR/DIRECTOR	$ 280,962	$ 278,000	$ 305,800
117	CAREER LADDER PROGRAM	$ 5,000	$ 6,000	$ 6,000
129	LIBRARIANS	$ 560,298	$ 650,488	$ 705,000
138	INSTRUCTIONAL COMPUTER PERSONNEL	$ -		
189	OTHER SALARIES AND WAGES	$ 66,859	$ 37,754	$ 796,150
195	CERTIFIED SUBSTITUTE TEACHERS	$ 70	$ 350	$ 500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 3,718	$ 5,210	$ 5,000
201	SOCIAL SECURITY	$ 54,357	$ 61,300	$ 112,750
204	STATE RETIREMENT	$ 89,649	$ 89,600	$ 142,300
207	MEDICAL INSURANCE	$ 163,149	$ 153,900	$ 304,500
212	MEDICARE	$ 12,629	$ 13,500	$ 26,600
217	TCRS - HYBRID STABILIZATION	$ -	$ 900	$ 3,000
336	MAINTENANCE & REPAIR SERVICES- EQUIPMENT	$ -		
355	TRAVEL	$ 4,151	$ 10,000	$ 12,000
399	OTHER CONTRACTED SERVICES	$ 213,503	$ 71,616	$ 55,000
499	OTHER SUPPLIES & MATERIALS	$ 36,072	$ 65,000	$ 45,000
524	IN SERVICE / STAFF DEVELOPMENT	$ 5,803	$ 6,500	$ 10,000
599	OTHER CHARGES	$ 78	$ 1,500	$ 1,250
709	DATA PROCESSING EQUIPMENT	$ -		
790	OTHER EQUIPMENT	$ 78,008	$ 95,000	$ 100,000
	TOTAL REGULAR INSTRUCTION STAFF	**$ 1,574,306**	**$ 1,546,618**	**$ 2,630,850**
72215	ALTERNATIVE INSTRUCTION STAFF			
322	EVALUATION & TESTING	$ -		
348	POSTAL CHARGES	$ -		
355	TRAVEL	$ -	$ -	$ 500
399	OTHER CONTRACTED SERVICES	$ 30,267	$ 23,500	$ 30,000
499	OTHER SUPPLIES & MATERIALS	$ -	$ 100	$ 1,000
524	IN SERVICE/STAFF DEVELOPMENT	$ -	$ -	$ 1,500
599	OTHER CHARGES	$ -	$ 4,200	$ 2,500
790	OTHER EQUIPMENT			

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL ALTERNATIVE INSTRUCTION STAFF	**$ 30,267**	**$ 27,800**	**$ 35,500**
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	$ 78,653	$ 134,000	$ 183,500
117	CAREER LADDER PROGRAM	$ 1,000	$ 1,000	$ 1,000
124	PSYCHOLOGICAL PERSONNEL	$ -	$ 54,116	$ 75,800
131	MEDICAL PERSONNEL	$ -	$ -	$ 49,000
135	ASSESSMENT PERSONNEL	$ -	$ -	$ -
162	CLERICAL PERSONNEL	$ -	$ -	$ 40,600
189	OTHER SALARIES & WAGES	$ -	$ 82,955	$ 48,000
201	SOCIAL SECURITY	$ 4,769	$ 15,600	$ 24,680
204	STATE RETIREMENT	$ 8,204	$ 25,777	$ 32,500
207	MEDICAL INSURANCE	$ 18,902	$ 49,000	$ 70,200
212	MEDICARE	$ 1,116	$ 3,800	$ 5,825
217	TCRS - HYBRID STABILIZATION	$ -	$ 1,200	$ -
336	MAINTENANCE & REPAIR SERVICES-EQPT	$ -	$ -	$ -
355	TRAVEL	$ 12,091	$ 7,500	$ 10,000
399	OTHER CONTRACTED SERVICES	$ 95,897	$ 100,000	$ 60,000
499	OTHER SUPPLIES & MATERIALS	$ 9,539	$ 11,000	$ 10,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ 2,753	$ 6,000	$ 3,500
599	OTHER CHARGES	$ 68	$ -	$ 500
	TOTAL SPECIAL EDUCATION	**$ 232,992**	**$ 491,948**	**$ 615,105**
72230	VOCATIONAL EDUCATION			
105	SUPERVISOR/DIRECTOR	$ 40,727	$ 42,000	$ 47,500
117	CAREER LADDER PROGRAM	$ 500	$ 500	$ 1,000
189	OTHER SALARIES & WAGES	$ -		
201	SOCIAL SECURITY	$ 2,257	$ 2,300	$ 3,010
204	STATE RETIREMENT	$ 4,246	$ 3,700	$ 3,400
207	MEDICAL INSURANCE	$ 6,640	$ 6,850	$ 7,600
212	MEDICARE	$ 528	$ 540	$ 710
217	TCRS - HYBRID STABILIZATION	$ -		
355	TRAVEL	$ 64,389	$ 41,716	$ 37,000
399	OTHER CONTRACTED SERVICES	$ 1,600	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ 7,083	$ 4,330	$ 5,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ 1,083	$ 345	$ 2,500
599	OTHER CHARGES	$ 3,298	$ 700	$ 1,000
790	OTHER EQUIPMENT	$ -		
	TOTAL VOCATIONAL EDUCATION	**$ 132,351**	**$ 102,981**	**$ 108,720**
72250	TECHNOLOGY PROGRAM			
105	SUPERVISOR/DIRECTOR	$ 71,985	$ 74,000	$ 80,150
120	COMPUTER PROGRAMMERS	$ 166,500	$ 133,750	$ 147,200
189	OTHER SALARIES & WAGES	$ 36,156	$ 66,940	$ 70,900
201	SOCIAL SECURITY	$ 16,749	$ 16,373	$ 18,500
204	STATE RETIREMENT	$ 17,682	$ 17,441	$ 19,590

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
207	MEDICAL INSURANCE	$ 46,294	$ 53,455	$ 59,300
212	EMPLOYER MEDICARE	$ 3,917	$ 3,830	$ 4,325
350	INTERNET CONNECTIVITY	$ -	$ 8,000	$ 78,000
355	TRAVEL	$ 1,597	$ 2,500	$ 5,000
399	OTHER CONTRACTED SERVICES	$ 96,687	$ 114,000	$ 144,000
411	DATA PROCESSING SUPPLIES	$ 6,957	$ -	$ 10,000
471	SOFTWARE	$ -	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ 15,114	$ 12,000	$ 10,000
524	INSERVICE/STAFF DEVELOPMENT	$ -	$ -	$ 1,500
599	OTHER CHARGES	$ 40	$ 500	$ 500
709	DATA PROCESSING EQUIPMENT	$ 21,148	$ 24,850	$ 15,000
	TOTAL TECHNOLOGY PROGRAM	**$ 500,826**	**$ 527,639**	**$ 663,965**
72290	OTHER PROGRAMS			
215	ON-BEHALF PAYMENTS TO OPEB	$ 201,068	$ -	$ -
	TOTAL OTHER PROGRAMS	**$ 201,068**	**$ -**	**$ -**
	TOTAL EXPEND. REGULAR INSTRUCTION	**$ 2,671,810**	**$ 2,696,986**	**$ 4,054,140**
72310	BOARD OF EDUCATION			
118	SECRETARY TO BOARD	$ 2,400	$ 2,400	$ 2,400
189	OTHER SALARIES & WAGES	$ 24,254	$ 92,620	$ 29,100
191	BOARD & COMMITTEE MEMBER FEES	$ 21,600	$ 21,600	$ 21,600
201	SOCIAL SECURITY	$ 2,545	$ 6,850	$ 3,300
204	STATE RETIREMENT	$ 332	$ 1,785	$ 1,870
207	MEDICAL INSURANCE	$ 207,076	$ 185,720	$ 250,000
212	MEDICARE	$ 700	$ 1,700	$ 1,500
299	OTHER FRINGE BENEFITS	$ -		
305	AUDIT SERVICES	$ 14,935	$ 14,935	$ 15,000
316	CONTRIBUTIONS	$ -	$ -	$ -
320	DUES & MEMBERSHIPS	$ 4,635	$ 4,635	$ 16,000
331	LEGAL SERVICES	$ 23,709	$ 25,000	$ 30,000
355	TRAVEL	$ -	$ -	$ 2,500
399	OTHER CONTRACTED SERVICES	$ 30,741	$ 25,000	$ 25,000
499	OTHER SUPPLIES AND MATERIALS	$ 3,619	$ 1,000	$ 1,000
506	LIABILITY INSURANCE	$ 96,313	$ 100,748	$ 110,000
510	TRUSTEE'S COMMISSION	$ 282,118	$ 311,000	$ 350,000
513	WORKERS COMPENSATION	$ 325,590	$ 354,835	$ 415,000
524	INSERVICE/STAFF DEVELOPMENT	$ 3,981	$ 9,300	$ 7,500
533	CRIMINAL INVESTIGATION OF APPLICANTS	$ -	$ 3,700	$ 5,000
599	OTHER CHARGES	$ -	$ 750	$ 1,500
	TOTAL EXPENDITURES FOR BOARD	**$ 1,044,548**	**$ 1,163,578**	**$ 1,288,270**
72320	OFFICE OF SUPERINTENDENT			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 152,755	$ 160,500	$ 167,500
117	CAREER LADER PROGRAM	$ 2,000	$ 1,000	$ 1,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
161	SECRETARY(S)	$ 35,139	$ 37,754	$ 39,500
201	SOCIAL SECURITY	$ 10,493	$ 12,000	$ 12,900
204	STATE RETIREMENT	$ 16,643	$ 19,500	$ 13,725
207	MEDICAL INSURANCE	$ 11,311	$ 13,700	$ 14,700
212	MEDICARE	$ 2,679	$ 2,900	$ 3,025
299	OTHER FRINGE BENEFITS	$ -		
307	COMMUNICATIONS	$ 67,499	$ 78,000	$ 98,000
320	DUES & MEMBERSHIPS	$ 3,214	$ 6,000	$ 9,750
336	MAINTENANCE & REPAIR SERVICES-EQPT	$ -	$ -	$ 5,000
348	POSTAL CHARGES	$ 7,159	$ 6,000	$ 8,500
355	TRAVEL	$ -	$ -	$ 500
399	OTHER CONTRACTED SERVICES	$ 1,843	$ 19,500	$ 20,000
435	OFFICE SUPPLIES	$ 8,309	$ 8,500	$ 9,000
499	OTHER SUPPLIES & MATERIALS	$ 13,048	$ 7,500	$ 10,000
524	INSERVICE/STAFF DEVELOPMENT	$ 838	$ 1,500	$ 2,500
599	OTHER CHARGES	$ 5,700	$ 2,400	$ 1,500
701	ADMINISTRATION EQPT	$ 9,997	$ 1,400	$ 10,000
	TOTAL EXPENDITURES SUPERINTENDENT	**$ 348,627**	**$ 378,154**	**$ 427,100**
	TOTAL EXPENDITURES GENERAL ADMIN.	**$ 1,393,175**	**$ 1,541,732**	**$ 1,715,370**
72410	OFFICE OF THE PRINCIPAL			
104	PRINCIPALS	$ 1,104,752	$ 1,163,676	$ 1,327,490
117	CAREER LADDER PROGRAM	$ 6,500	$ 6,500	$ 7,000
139	ASSISTANT PRINCIPALS	$ 1,230,362	$ 1,261,160	$ 1,361,475
161	SECRETARY(S)	$ 613,232	$ 657,640	$ 707,400
189	OTHER SALARIES & WAGES	$ -	$ -	$ -
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 1,765	$ -	$ -
201	SOCIAL SECURITY	$ 175,212	$ 181,685	$ 211,020
204	STATE RETIREMENT	$ 250,981	$ 251,774	$ 223,600
207	MEDICAL INSURANCE	$ 427,049	$ 456,225	$ 492,139
212	MEDICARE	$ 40,976	$ 42,500	$ 49,360
217	TCRS - HYBRID STABILIZATION	$ -	$ 1,000	$ 4,500
316	CONTRIBUTIONS	$ -	$ -	$ -
320	DUES & MEMBERSHIPS	$ -	$ -	$ 5,000
348	POSTAL CHARGES	$ -	$ -	$ 1,500
355	TRAVEL	$ -		
399	OTHER CONTRACTED SERVICES	$ 15,587	$ 18,000	$ 18,000
499	OTHER SUPPLIES & MATERIALS	$ 1,892	$ 7,650	$ 6,000
524	IN SERVICE/STAFF DEVELOPMENT	$ -	$ -	$ 4,000
599	OTHER CHARGES	$ 26,200	$ 300	$ 3,000
701	ADMINISTRATION EQPT	$ -	$ 4,950	$ 3,000
	TOTAL EXPENDITURES FOR PRINCIPAL	**$ 3,894,508**	**$ 4,053,060**	**$ 4,424,484**
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	$ 84,045	$ 86,445	$ 93,221

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
119	ACCOUNTANTS/BOOKKEEPER	$ 154,528	$ 162,410	$ 171,100
162	CLERICAL PERSONNEL	$ -		
201	SOCIAL SECURITY	$ 14,523	$ 15,100	$ 16,400
204	STATE RETIREMENT	$ 4,367	$ 13,700	$ 14,950
207	MEDICAL INSURANCE	$ 28,477	$ 30,900	$ 33,500
212	MEDICARE	$ 3,397	$ 3,550	$ 3,850
217	TCRS - HYBRID STABILIZATION	$ -		
317	DATA PROCESSING SERVICES	$ 47,970	$ 53,000	$ 53,000
320	DUES & MEMBERSHIPS	$ -		
336	MAINTENANCE & REPAIR-EQPT	$ -	$ -	$ 1,000
355	TRAVEL	$ 233	$ -	$ 1,000
399	OTHER CONTRACTED SERVICES	$ -	$ -	$ -
411	DATA PROCESSING SUPPLIES	$ 1,803	$ 1,400	$ 4,000
499	OTHER SUPPLIES & MATERIALS	$ 1,071	$ 100	$ 500
524	INSERVICE/STAFF DEVELOPMENT	$ 1,237	$ 2,000	$ 1,000
599	OTHER CHARGES	$ -	$ -	$ 1,000
701	ADMINISTRATION EQUIPMENT	$ -	$ -	$ 2,500
	TOTAL FISCAL SERVICES	**$ 341,651**	**$ 368,605**	**$ 397,021**
72520	HUMAN SERVICES (RESOURCES) PERSONNEL			
105	SUPERVISOR/DIRECTOR	$ 81,453	$ 83,855	$ 94,900
117	CAREER LADDER PROGRAM	$ 1,000	$ 1,000	$ 1,000
161	SECRETARY(S)	$ 35,139	$ 37,755	$ 40,600
201	SOCIAL SECURITY	$ 6,977	$ 7,300	$ 8,465
204	STATE RETIREMENT	$ 9,196	$ 9,500	$ 8,850
207	MEDICAL INSURANCE	$ 15,391	$ 14,150	$ 16,000
212	EMPLOYER MEDICARE	$ 1,632	$ 1,710	$ 2,000
217	TCRS - HYBRID STABILIZATION	$ -		
317	DATA PROCESSING SERVICES	$ -		
320	DUES & MEMBERSHIPS	$ 700	$ 700	$ 1,000
336	MAINTENANCE & REPAIR SERVICES - EQUIP	$ -		
355	TRAVEL	$ 202	$ -	$ 750
399	OTHER CONTRACTED SERVICES	$ 24,560	$ 20,100	$ 20,100
411	DATA PROCESSING SUPPLIES	$ -	$ 500	$ 1,000
499	OTHER SUPPLIES & MATERIALS	$ 1,544	$ 500	$ 2,000
524	IN SERVICE/STAFF DEVELOPMENT	$ 1,033	$ 860	$ 1,500
599	OTHER CHARGES	$ 300	$ -	$ 1,000
701	ADMINISTRATIVE EQUIPMENT	$ -	$ -	$ 1,000
	TOTAL HUMAN RESOURCES PERSONNEL	**$ 179,127**	**$ 177,930**	**$ 200,165**
72610	OPERATION OF PLANT			
105	SUPERVISOR/DIRECTOR	$ 78,653	$ 80,655	$ 91,000
166	CUSTODIAL PERSONNEL	$ 674,677	$ 717,720	$ 788,000
189	OTHER SALARIES & WAGES	$ 442,467	$ 519,240	$ 542,500
195	CERTIFIED SUBSTITUTE TEACHERS	$ 140	$ 500	$ 500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 280	$ 2,000	$ 2,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
201	SOCIAL SECURITY	$ 69,900	$ 77,500	$ 88,300
204	STATE RETIREMENT	$ 27,704	$ 66,850	$ 81,400
207	MEDICAL INSURANCE	$ 335,944	$ 363,800	$ 391,200
210	UNEMPLOYMENT COMP	$ -		
212	MEDICARE	$ 16,347	$ 18,100	$ 20,700
217	TCRS - HYBRID STABILIZATION	$ -		
329	LAUNDRY SERVICE	$ 13,057	$ 18,600	$ 20,000
336	MAINTENANCE & REPAIR-EQPT	$ -	$ 4,150	$ 1,000
355	TRAVEL	$ 12,500	$ 13,000	$ 15,000
359	DISPOSAL FEES	$ 40,440	$ 40,500	$ 44,500
399	OTHER CONTACTED SERVICES	$ 221,886	$ 125,000	$ 103,500
410	CUSTODIAL SUPPLIES	$ 142,742	$ 175,000	$ 175,000
415	ELECTRICITY	$ 1,143,821	$ 1,160,000	$ 1,460,000
434	NATURAL GAS	$ 203,195	$ 230,350	$ 325,000
454	WATER & SEWER	$ 230,189	$ 260,180	$ 280,000
499	OTHER SUPPLIES & MATERIALS	$ 1,720	$ 5,000	$ 5,000
502	BUILDING & CONTENTS INSURANCE	$ 222,999	$ 232,805	$ 245,000
524	INSERVICE/STAFF DEVELOPMENT	$ 3,733	$ 2,000	$ 2,500
599	OTHER CHARGES	$ -	$ 1,000	$ 1,500
720	PLANT OPERATION EQPT	$ 55,163	$ -	$ 70,000
790	OTHER EQUIPMENT	$ -		
	TOTAL EXPENDITURES OPERATION/PLANT	**$ 3,937,557**	**$ 4,113,950**	**$ 4,753,600**
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	$ 66,106	$ 69,500	$ 73,350
189	OTHER SALARIES & WAGES	$ 368,429	$ 373,265	$ 408,100
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 210	$ -	$ 1,000
201	SOCIAL SECURITY	$ 26,613	$ 28,800	$ 29,950
204	STATE RETIREMENT	$ 8,692	$ 25,975	$ 27,300
207	MEDICAL INSURANCE	$ 45,521	$ 55,025	$ 59,800
212	MEDICARE	$ 6,226	$ 6,735	$ 7,000
217	TCRS - HYBRID STABILIZATION	$ -		
307	COMMUNICATIONS	$ -		
329	LAUNDRY SERVICE	$ 11,055	$ 13,450	$ 15,000
335	MAINTENANCE & REPAIR-BLDGS	$ 14,731	$ -	$ 20,000
336	MAINTENANCE & REPAIR-EQPT	$ 11,889	$ 10,000	$ 30,000
338	MAINTENANCE & REPAIR-VEHICLES	$ 6,856	$ 3,500	$ 5,000
355	TRAVEL	$ -	$ -	$ 1,000
399	OTHER CONTRACTED SERVICES	$ 181,040	$ 850,000	$ 119,500
499	OTHER SUPPLIES & MATERIALS	$ 553,282	$ 645,000	$ 560,000
524	INSERVICE/STAFF DEVELOPMENT	$ 1,350	$ 1,500	$ 1,500
599	OTHER CHARGES	$ -	$ 600	$ 2,000
701	ADMINISTRATION EQUIPMENT	$ 23,900	$ -	$ 2,000
717	MAINTENANCE EQUIPMENT	$ 13,000	$ 12,050	$ 10,000
720	PLANT OPERATIONS EQUIPMENT	$ 22,088	$ 16,000	$ 25,000
	TOTAL PLANT MAINTENANCE	**$ 1,360,988**	**$ 2,111,400**	**$ 1,397,500**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	TOTAL EXP. OPERATION/MAINTENANCE	**$ 9,713,831**	**$ 10,824,945**	**$ 11,172,770**
72710	TRANSPORTATION			
105	SUPERVISOR/DIRECTOR	$ 78,653	$ 80,655	$ 89,200
142	MECHANICS	$ 179,621	$ 191,200	$ 201,500
146	BUS DRIVERS	$ 899,154	$ 922,125	$ 991,000
162	CLERICAL PERSONNEL	$ 32,352	$ 35,300	$ 65,865
189	OTHER SALARIES & WAGES	$ 92,192	$ 93,500	$ 165,242
195	CERTIFIED SUBSTITUTE TEACHERS	$ 39	$ 25	$ -
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 1,218	$ 200	$ 1,000
201	SOCIAL SECURITY	$ 72,836	$ 77,600	$ 93,707
204	STATE RETIREMENT	$ 37,145	$ 72,156	$ 77,105
207	MEDICAL INSURANCE	$ 451,867	$ 489,750	$ 522,800
210	UNEMPLOYMENT COMP			
212	MEDICARE	$ 17,042	$ 18,853	$ 21,950
217	TCRS - HYBRID STABILIZATION	$ -	$ 10	$ 500
307	COMMUNICATION	$ 8,387	$ 7,800	$ 9,800
313	CONTRACTS WITH PARENTS	$ 26,644	$ 40,000	$ 40,000
329	LAUNDRY SERVICE	$ 7,131	$ 7,000	$ 9,000
336	MAINTENANCE & REPAIR - EQUIPMENT	$ -	$ -	$ 1,000
338	MAINTENANCE & REPAIR-VEHICLES	$ 6,096	$ 11,000	$ 12,000
340	MEDICAL & DENTAL SERVICES	$ 7,105	$ 5,000	$ 8,000
355	TRAVEL	$ 32,527	$ 28,000	$ 35,000
399	OTHER CONTACTED SERVICES	$ 24,900	$ 20,000	$ 35,000
407	COAL	$ -		
412	DIESEL FUEL	$ 298,845	$ 381,000	$ 450,000
418	EQUIPMENT & MACHINERY PARTS	$ -	$ -	$ -
424	GARAGE SUPPLIES	$ -	$ -	$ -
425	GASOLINE	$ 53,073	$ 58,000	$ 70,000
433	LUBRICANTS	$ 10,214	$ 6,000	$ 10,000
450	TIRES & TUBES	$ 39,503	$ 75,000	$ 80,000
453	VEHICLE PARTS	$ 129,438	$ 115,000	$ 120,000
499	OTHER SUPPLIES & MATERIALS	$ 37,650	$ 20,000	$ 20,000
511	VEHICLE & EQPT INSURANCE	$ 51,335	$ 54,110	$ 60,000
524	IN SERVICE / STAFF DEVELOPMENT	$ 713	$ 750	$ 1,000
599	OTHER CHARGES	$ 70	$ 500	$ 500
729	TRANSPORTATION EQUIPMENT	$ -	$ 109,951	$ 650,000
790	OTHER EQUIPMENT	$ -		
	TOTAL EXPENDITURES TRANSPORTATION	**$ 2,595,750**	**$ 2,920,485**	**$ 3,841,169**
72810	CENTRAL & OTHER			
189	OTHER SALARIES & WAGES	$ -	$ -	$ -
201	SOCIAL SECURITY	$ -	$ -	$ -
204	STATE RETIREMENT	$ -	$ -	$ -
207	MEDICAL INSURANCE	$ -	$ -	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
212	EMPLOYER MEDICARE	$ -	$ -	$ -
299	OTHER FRINGE BENEFITS	$ -	$ -	$ -
399	OTHER CONTRACTED SERVICES	$ 123,798	$ 171,000	$ 170,000
499	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ -
	TOTAL EXPENDITURES CENTRAL & OTHER	**$ 123,798**	**$ 171,000**	**$ 170,000**
	TOTAL EXPEND. SUPPORT SERVICES	**$ 2,719,548**	**$ 3,091,485**	**$ 4,011,169**
73100	FOOD SUPPLIES			
165	CAFETERIA PERSONNEL	$ -	$ -	$ -
201	SOCIAL SECURITY	$ -	$ -	$ -
204	STATE RETIREMENT	$ -	$ -	$ -
212	EMPLOYER MEDICARE	$ -	$ -	$ -
	TOTAL EXPENDITURES FOOD SERVICE	**$ -**	**$ -**	**$ -**
73300	COMMUNITY SERVICES			
105	SUPERVISOR/DIRECTOR	$ 46,804	$ 58,000	$ -
116	TEACHERS	$ 90,501	$ 112,500	$ -
117	CAREER LADER PROGRAM	$ 500	$ 1,000	$ 1,000
162	CLERICAL PERSONNEL	$ 5,983	$ 6,000	$ -
163	EDUCATIONAL ASSISTANTS	$ 10,825	$ 8,000	$ -
189	OTHER SALARIES & WAGES	$ 72,523	$ 68,310	$ 47,500
201	SOCIAL SECURITY	$ 13,133	$ 15,943	$ 2,945
204	STATE RETIREMENT	$ 20,526	$ 25,479	$ 3,300
207	MEDICAL INSURANCE	$ 14,945	$ 11,700	$ 7,400
212	MEDICARE	$ 3,072	$ 3,754	$ 700
217	TCRS - HYBRID STABILIZATION	$ -	$ 1,200	$ -
355	TRAVEL	$ 1,181	$ 5,500	$ 5,000
399	OTHER CONTRACTED SERVICES	$ -	$ -	$ -
422	FOOD SUPPLIES	$ 161	$ 500	$ -
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 14,561	$ 76,507	$ -
499	OTHER SUPPLIES & MATERIALS	$ 28,732	$ 15,259	$ 12,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ 489	$ 2,025	$ 2,025
599	OTHER CHARGES	$ 18,312	$ 14,500	$ 15,000
790	OTHER EQUIPMENT	$ -	$ -	$ -
	TOTAL EXPENDITURES COMMUNITY SVCS	**$ 342,248**	**$ 426,177**	**$ 96,870**
73400	EARLY CHILDHOOD EDUCATION			
105	SUPERVISOR/DIRECTOR	$ -		
116	TEACHERS	$ 561,384	$ 589,910	$ -
117	CAREER LADDER PROGRAM	$ -		
162	CLERICAL PERSONNEL	$ 13,216	$ 15,000	$ 15,615
163	EDUCATIONAL ASSISTANTS	$ 175,536	$ 181,500	$ -
189	OTHER SALARIES AND WAGES	$ -	$ -	$ -
195	CERTIFIED SUBSTITUTE TEACHERS	$ 630	$ 1,000	$ -
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 26,383	$ 10,000	$ -

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
201	SOCIAL SECURITY	$ 43,609	$ 48,500	$ 1,000
204	STATE RETIREMENT	$ 68,756	$ 61,900	$ 900
207	MEDICAL INSURANCE	$ 179,825	$ 189,500	$ 2,500
212	EMPLOYER MEDICARE	$ 10,209	$ 11,400	$ 230
217	TCRS - HYBRID STABILIZATION	$ -		
336	MAINTENANCE & REPAIR SERVICES - EQUIP	$ -	$ -	$ -
348	POSTAGE	$ -		
355	TRAVEL	$ -	$ -	$ -
399	OTHER CONTRACTED SERVICES	$ -		
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 177	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ 20,501	$ -	$ -
524	IN-SERVICE/STAFF DEVELOPMENT	$ 1,080	$ -	$ -
599	OTHER CHARGES	$ 1,147	$ -	$ -
722	REGULAR INSTRUCTION EQUIPMENT	$ -	$ -	$ -
790	OTHER EQUIPMENT	$ -		
	TOTAL CHILDHOOD EDUCATION	**$ 1,102,453**	**$ 1,108,710**	**$ 20,245**
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
189	OTHER SALARIES & WAGES	$ -		
201	SOCIAL SECURITY	$ -		
204	STATE RETIREMENT	$ -		
207	MEDICAL INSURANCE	$ -		
212	EMPLOYER MEDICARE	$ -		
316	CONTRIBUTIONS			
399	OTHER CONTRACTED SERVICES	$ 888,752	$ 1,215,377	$ 500,000
706	BUILDING CONSTRUCTION	$ 1,488,039	$ 4,072,844	$ -
707	BUILDING IMPROVEMENTS	$ 782,411	$ 1,144,245	$ 1,350,000
715	LAND	$ -	$ -	$ -
799	OTHER CAPITAL OUTLAY	$ -		
	TOTAL CAPITAL OUTLAY	**$ 3,159,202**	**$ 6,432,466**	**$ 1,850,000**
81300	EDUCATION DEBT SERVICE			
602	PRINCIPAL ON NOTES	$ -		
604	INTEREST ON NOTES	$ -		
	REFUNDS	$ -		
620	PRINCIPAL ON DEBT SERVICE CONTRIB PRIM GO	$ 1,125,944	$ 1,129,045	$ 1,125,944
99100	INDIRECT COST	$ -	$ -	$ -
99100	TRANSFERS OUT	$ -	$ -	$ -
	TOTAL EXPENDITURES EDUC. DEBT SVC.	**$ 1,125,944**	**$ 1,129,045**	**$ 1,125,944**
	GRAND TOTAL EXPENDITURES	**$ 56,183,932**	**$ 63,879,046**	**$ 67,143,565**
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ 2,113,964**	**$ (2,774,945)**	**$ -**

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	OPERATING TRANSFERS/ADJUSTMENTS	$ 813,345	$ -	$ -
	FUND BALANCE JULY 1, 2023	$ 12,267,668	$ 15,194,977	$ 12,420,032
	ADJUSTMENTS			
	FUND BALANCE JUNE 30, 2024	$ 15,194,977	$ 12,420,032	$ 12,420,032

LAWRENCE COUNTY, TN
GOVERNMENT

143 | CENTRAL CAFETERIA FUND

143 | CENTRAL CAFETERIA

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	CENTRAL CAFETERIA FUND - 143			
43000	CHARGES FOR CURRENT SERVICES			
43521	LUNCH PAYMENTS-CHILDREN	$ -	$ -	$ -
43522	LUNCH PAYMENTS- ADULTS	$ 109,293	$ 115,000	$ 120,000
43523	INCOME FROM BREAKFAST	$ -	$ -	$ -
43525	ALA CARTE SALES	$ 132,337	$ 130,000	$ 210,000
44530	SALE OF EQUIPMENT			
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	$ 1,883	$ 4,000	$ 2,000
43990	OTHER CHARGES FOR SERVICES	$ -	$ 50	$ -
	TOTAL CHARGES FOR CURRENT SERVICES	**$ 243,513**	**$ 249,050**	**$ 332,000**
44000	OTHER LOCAL REVENUES			
44110	INVESTMENT INCOME	$ 1,073	$ 1,500	$ 1,500
44130	SALE OF MATERIALS & SUPPLIES	$ -		
44530	SALE OF EQUIPMENT	$ -	$ -	$ -
44170	MISCELLANEOUS REFUNDS	$ -	$ -	$ -
	TOTAL OTHER LOCAL REVENUES	**$ 1,073**	**$ 1,500**	**$ 1,500**
46000	STATE OF TENNESSEE			
46520	SCHOOL FOOD SERVICE	$ 33,708	$ 38,000	$ 38,000
46980	OTHER STATE GRANTS	$ -	$ -	$ -
	TOTAL STATE OF TENNESSEE	**$ 33,708**	**$ 38,000**	**$ 38,000**
47100	FEDERAL GOVERNMENT			
47111	USDA SCHOOL LUNCH PROGRAM	$ 3,695,254	$ 2,300,000	$ 3,120,000
47112	USDA - COMMODITIES	$ 323,888	$ 300,000	$ 340,000
47113	BREAKFAST	$ 1,338,660	$ 950,000	$ 1,200,000
47114	USDA - OTHER	$ 32,783	$ 255,000	$ 270,000
47114	USDA - ARRA	$ -	$ -	$ -
47115	USDA FOOD SERVICE EQUIPMENT GRANT	$ -	$ -	**$ -**
47590	OTHER FEDERAL THROUGH STATE	$ 84,697	$ -	$ -
47990	OTHER DIRECT FEDERAL REVENUE	$ -	$ -	$ -
	Operating Transfer In	$ -	**$ -**	**$ -**
	TOTAL FEDERAL THROUGH STATE	**$ 5,475,282**	**$ 3,805,000**	**$ 4,930,000**
	TOTAL REVENUES	**$ 5,753,576**	**$ 4,093,550**	**$ 5,301,500**
73100	FOOD SERVICE			
105	SUPERVISOR/DIRECTOR	$ 77,527	$ 78,800	$ 88,500
119	ACCOUNTANTS/BOOKKEEPER	$ 37,840	$ 42,000	$ 45,000
162	CLERICAL PERSONNEL	$ -		
165	CAFETERIA PERSONNEL	$ 1,173,321	$ 1,525,000	$ 1,525,000
188	BONUS PAYMENTS	$ -		
189	OTHER SALARIES & WAGES	$ -		
201	SOCIAL SECURITY	$ 75,242	$ 80,000	$ 80,000

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
204	STATE RETIREMENT	$ 17,967	$ 75,000	$ 75,000
207	MEDICAL INSURANCE	$ 307,474	$ 300,000	$ 400,000
210	UNEMPLOYMENT COMPENSATION	$ 59	$ 100	$ 100
212	EMPLOYER MEDICARE	$ 17,610	$ 22,000	$ 22,000
299	OTHER FRINGE BENEFITS	$ -		
336	MAINTENANCE & REPAIR-EQPT	$ 53,587	$ 40,000	$ 65,000
354	TRANSPORTATION-OTHER THAN STUDENTS	$ 27,248	$ 26,000	$ 45,000
355	TRAVEL	$ 3,125	$ 3,000	$ 3,500
399	OTHER CONTRACTED SERVICES	$ 38,486	$ 30,000	$ 44,000
421	FOOD PREPARATION	$ -	$ 100	$ 100
422	FOOD SUPPLIES	$ 1,728,620	$ 1,700,000	$ 2,350,000
435	OFFICE SUPPLIES	$ 12,837	$ 8,000	$ 6,000
452	UTILITIES	$ -		
469	USDA - COMMODITIES	$ 323,888	$ 300,000	$ 340,000
499	OTHER SUPPLIES & MATERIALS	$ 244,509	$ 225,000	$ 275,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ 1,206	$ 2,500	$ 2,500
599	OTHER CHARGES	$ 4,621	$ 1,000	$ 300
710	FOOD SERVICE EQPT	$ 74,038	$ -	$ 300,000
	TOTAL EXPENDITURES	**$ 4,219,205**	**$ 4,458,500**	**$ 5,667,000**
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ 1,534,371**	**$ (364,950)**	**$ (365,500)**
	OPERATING TRANSFERS/ADJUSTMENT	**$ -**		
	FUND BALANCE JULY 1, 2023	**$ 1,559,684**	**$ 3,094,055**	**$ 2,729,105**
	ADJUSTMENTS			
	FUND BALANCE JUNE 30, 2024	**$ 3,094,055**	**$ 2,729,105**	**$ 2,363,605**

LAWRENCE COUNTY, TN
GOVERNMENT

146 | EXTENDED DAY PROGRAM FUND

146 | EXTENDED DAY PROGRAM

	FY 2023-2024 BUDGET	2022 AUDIT	2023 ESTIMATED	2024 BUDGET
	EXTENDED DAY PROGRAM FUND - 146			
43000	CHARGES FOR CURRENT SERVICES			
43517	TUITION-OTHER	$ 165,263	$ 140,000	$ 135,000
43581	COMM. SVCS FEES-CHILDREN (DAY CARE)	$ -		
46990	OTHER STATE REVENUES	$ 12,040	$ 9,000	$ 9,000
	TOTAL CHARGES FOR SERVICES	**$ 177,303**	**$ 149,000**	**$ 144,000**
73300	COMMUNITY SERVICES			
189	OTHER SALARIES & WAGES	$ 133,109	$ 114,750	$ 111,500
201	SOCIAL SECURITY	$ 8,253	$ 7,220	$ 7,070
204	STATE RETIREMENT	$ 6,286	$ 10,720	$ 9,270
212	EMPLOYER MEDICARE	$ 1,930	$ 1,765	$ 1,665
217	TCRS - HYBRID STABILIZATION	$ 118	$ -	$ 200
355	TRAVEL	$ -		
499	OTHER SUPPLIES & MATERIALS	$ 4,040	$ 10,725	$ 10,500
510	TRUSTEE'S COMMISSION	$ 1,796	$ 2,250	$ 2,225
524	IN-SERVICE/STAFF DEVELOPMENT	$ 100	$ 1,000	$ 1,000
599	OTHER CHARGES	$ -	$ 570	$ 570
790	OTHER EQUIPMENT	$ -		
	TOTAL EXPENDITURES	**$ 155,632**	**$ 149,000**	**$ 144,000**
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ 21,671**	**$ -**	**$ -**
	OPERATING TRANSFERS/ADJUSTMENTS	**$ -**	**$ -**	**$ -**
	FUND BALANCE JULY 1, 2023	**$ 109,468**	**$ 131,139**	**$ 131,139**
	ADJUSTMENTS			
	FUND BALANCE JUNE 30, 2024	**$ 131,139**	**$ 131,139**	**$ 131,139**

LAWRENCE COUNTY, TN
GOVERNMENT

THE BUDGET OF LAWRENCE COUNTY, TENNESSEE

FISCAL YEAR 2023-2024 (JULY 1, 2023 - JUNE 30, 2024)

Budget Committee

David A. Morgan
County Executive

Scott Franks
Commissioner

Phillip Heatherly
Commissioner

Wayne Yocum
Commissioner

Randy Brewer
Commissioner

Budget Design



Dave Ray
Commissioner

Accounts & Budgets

Brandi Williams
Director of Accounts & Budgets

Angie Jacobs
Workers Comp & Safety Coordinator

Tracy Niedergeses
Solid Waste Billing Specialist

Kelly Odom
Grant Accountant | Accounts Payable

Pamela Roberts-Brewer
Payroll Accountant

Kristy Tease
Human Resources Director