



LAWRENCE COUNTY, TN

GOVERNMENT

THE BUDGET

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

FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ADOPTED BY THE LAWRENCE COUNTY LEGISLATIVE BODY ON JUNE 25, 2024



LAWRENCE COUNTY, TN
GOVERNMENT

DEPARTMENT DIRECTORY

Lawrence County Officials and Department Heads

Accounts & Budgets

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

Agricultural 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: 931-766-4106

Circuit Court Clerk

Tommy Lee Kidd
240 West Gaines Street, NBU# 12
Lawrenceburg, TN 38464
Phone: 931-766-4138

Clerk & Master

Kristy Gang
240 West Gaines Street, NBU# 13
Lawrenceburg, TN 38464
Phone: 931-766-4142

County Clerk

Chuck Kizer
200 West Gaines Street, Suite 103
Lawrenceburg, TN 38464
Phone: 931-766-4154

County Executive

David A. Morgan
200 West Gaines Street, Suite 201
Lawrenceburg, TN 38464
Phone: 931-766-4128

Data/Information Technology

Steve Walker
240 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-766-4159

Election Commission

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

General Sessions Judge

Mike Harris
240 West Gaines Street, NBU# 16
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 Drive
Lawrenceburg, TN 38464
Phone: 931-762-4272

Jail

Susan Taylor
240 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-766-4166

Library

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

Maintenance

Mark Brewer
240 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-629-7030

Register of Deeds

Terra Dickey
200 West Gaines Street, Suite 102
Lawrenceburg, TN 38464
Phone: 931-766-4101

Sheriff's Department

John Myers
240 West Gaines Street, NBU# 8
Lawrenceburg, TN 38464
Phone: 931-766-4161

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 Street, Suite 101
Lawrenceburg, TN 38464
Phone: 931-766-4110

Veteran's Service Office

Donnie Morris
2375 Buffalo Road
Lawrenceburg, TN 38464
Phone: 931-766-1583

Lawrence County School System

Central Office

Michael Adkins
700 Mahr Avenue
Lawrenceburg, TN 38464
Phone: 931-762-3581

David Crockett Elementary School

Renee Jackson
2301 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-762-2288

E.O. Coffman Middle School

Brent Long
111 Lafayette Street
Lawrenceburg, TN 38464
Phone: 931-762-6340

Ethridge Elementary

Christy Crews
33 Main Street
Ethridge, TN 38456
Phone: 931-201-5880

Ingram Sowell Elementary School

Abigail McKamey-Jones
510 Seventh Street
Lawrenceburg, TN 38464
Phone: 931-762-4438

Lawrence County High School

Brian Porter
1800 Springer Road
Lawrenceburg, TN 38464
Phone: 931-762-9412

Lawrenceburg Public School

Pam King
600 Prosser Road
Lawrenceburg, TN 38464
Phone: 931-762-3282

Leoma Elementary School

Kathy Burns
2612 Highway 43 South
Leoma, TN 38468
Phone: 931-231-8199

Loretto High School

Jennifer Littleton
525 Second Avenue South
Loretto, TN 38469
Phone: 931-201-8850

New Prospect Elem. School

Anisha Jones
4520 Pulaski Highway
Lawrenceburg, TN 38464
Phone: 931-762-2934

South Lawrence Elementary School

Shannon Snider
707 Second Avenue South
Loretto, TN 38469
Phone: 931-201-5884

Summertown Elementary School

Ricky Mabry
319 Corbin Street
Summertown, TN 38483
Phone: 931-964-3614

Summertown High School

Lain Hinson
411 West College Street
Summertown, TN 38486
Phone: 931-964-3539

J.C. Barnett Education Center

Evan White
610 Mahr Avenue
Lawrenceburg, TN 38464
Phone: 931-762-5251 ext. 110

Transportation & Maintenance

Josh Rogers – Transportation Supervisor
Larry Brown – Maintenance Supervisor
625 North Military Avenue
Lawrenceburg, TN 38464
Phone: 931-762-5541



LAWRENCE COUNTY, TN
GOVERNMENT

BUDGET RESOLUTIONS

RESOLUTION NO. 2024062403

RESOLUTION TO APPROVE NON-PROFIT AND CHARITABLE CONTRIBUTIONS

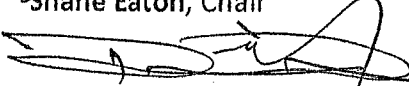
NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Special Session this 25th day of June, 2024, approving the contributions to non-profits and charitable organizations as follows:

<u>ACCOUNT CODE</u>	<u>ORGANIZATION</u>	<u>APPROPRIATION</u>
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	Lawrence County Reserve Deputy Association	\$ 2,500
316	A Kid's Place	\$ 30,000
316	The Shelter	\$ 15,000
316	Hope Haven Pregnancy Center	\$ 5,000
316	American Legion Post #146	\$ 3,000
316	Progressive Directions, Inc.	\$ 10,000
316	County Executive's Discretionary	\$ 20,000
	Total	\$ 85,500
	GRAND TOTAL	\$ 135,500

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

Passed this 25th Day of June, 2024


Shane Eaton, Chair


David A. Morgan, County Executive

ATTEST: 
Russ Brewer, County Clerk

SPONSOR: Budget Committee

RESOLUTION NO. 2024062404

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.

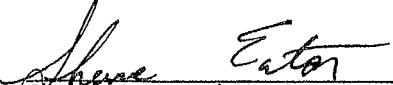
NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Special Session this 25th day of June, 2024, that the proceeds of the hotel-motel tax shall be distributed during the fiscal year 2024-2025 as follows:

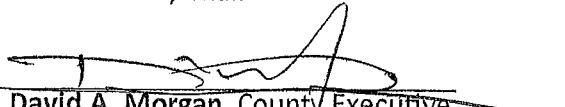
<u>ACCOUNT CODE</u>	<u>ORGANIZATION</u>	<u>APPROPRIATION</u>
58110	Tourism	
316	City of Lawrenceburg	\$ 4,000
316	Lawrence County Historical Society	\$ 3,000
316	Lawrence County Chamber of Commerce	\$ 150,000
316	Council for Community Clubs	\$ 6,000
316	Hope Botanical Garden	\$ 3,000
316	Loretto Lift Up	\$ 3,000
316	Mainstreet Lawrenceburg	\$ 7,500
	GRAND TOTAL	\$ 176,500


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.

Passed this 25th Day of June, 2024


Shane Eaton, Chair


David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Budget Committee

RESOLUTION NO. 2024062405

A RESOLUTION FIXING THE TAX LEVY IN LAWRENCE COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2025.

SECTION 1. BE IT RESOLVED, by the Legislative Body of Lawrence County, Tennessee, assembled in Special Session on this 25th day of June, 2024, that the combined tax rate for Lawrence County, Tennessee for the year beginning July 1, 2024 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	\$ 1.1329
General Purpose School	\$ 0.5119
Solid Waste	\$ 0.0387
General Debt Service	\$ 0.1359
Highways/Public Works	\$ 0.1911
TOTAL TAX LEVY	\$ 2.0105

SECTION 2. BE IT 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 Solid Waste Fund, Fund 116.

SECTION 6. BE IT FURTHER RESOLVED, that the proceeds from the Alcoholic Beverage Tax shall be deposited into the Solid Waste Fund, Fund 116.

SECTION 7. 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 8. BE IT FURTHER RESOLVED, that State Revenue Sharing-TVA Funds shall be deposited to the County General Fund, Fund 101.

SECTION 9. 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 10. BE IT FURTHER RESOLVED, that proceeds from Hotel/Motel Tax shall be deposited into the County General Fund, Fund 101.

SECTION 11. BE IT FURTHER RESOLVED, that the proceeds from Local Option Sales Tax shall be deposited to the Debt Service Fund, Fund 151.

SECTION 12. BE IT FURTHER RESOLVED, that all resolutions of the Legislative Body of Lawrence County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 13. 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 Legislative Body of Lawrence County.

Passed this 25th Day of June, 2024



Shane Eaton, Chair



David A. Morgan, County Executive

ATTEST:



Russ Brewer, County Clerk

SPONSOR: Budget Committee

RESOLUTION NO. 2024062406

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LAWRENCE COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2025.

SECTION 1. BE IT RESOLVED, by the Legislative Body of Lawrence County, Tennessee, assembled in Special Session on this 25th day of June, 2024, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies, of Lawrence County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on Lawrence County's debt maturing during the fiscal year beginning July 1, 2024 and ending June 30, 2025, according to the following schedule:

County General:

General Administration	\$ 1,953,850
Finance	\$ 1,793,071
Administration of Justice	\$ 2,224,950
Public Safety	\$ 9,997,930
Public Health & Welfare	\$ 4,938,000
Other Social, Cultural & Recreational	\$ 631,621
Agricultural & Natural Resources	\$ 290,266
Other General Government	\$ 1,655,642
Total General Fund Expenditures	\$ 23,485,330

Courthouse & Jail Maintenance:

Total Expenditures	\$ 25,200
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Solid Waste/Sanitation:

Total Expenditures	\$ 3,062,238
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Industrial/Economic Development:

Total Expenditures	\$ 1,847,059
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Drug Control:

Total Expenditures	\$ 33,200
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Highways/Public Works:

Industrial Development	\$ 4,398
Administration	\$ 350,595
Highway & Bridge Maintenance	\$ 3,972,186
Operation & Maintenance of Equipment	\$ 863,690
Other Charges	\$ 149,270
Capital Outlay	\$ 1,783,740
Total Highway Expenditures	\$ 7,123,879

General Debt Service:

Principal	\$ 4,216,192
Interest	\$ 1,786,522
Other Debt Service	\$ 539,000
Total General Debt Service Expenditures	\$ 6,541,714

General Capital Projects:

Total Expenditures	\$ 700,000
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General Purpose School:

Instructional	\$ 45,273,245
Support Services	\$ 3,306,567
Regular Instruction	\$ 4,183,000
General Administration	\$ 1,931,575
Operation of Plant	\$ 11,861,830
Support Services	\$ 4,087,607
Community Services	\$ 98,320
Early Childhood Education	\$ 67,251
Education Debt Service	\$ 1,127,145
Total General Purpose School Expenditures	\$ 71,936,540

Central Cafeteria:

Total Expenditures	\$ 5,693,340
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Extended Day Program:

Total Expenditures	\$ 147,000
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Education Capital Projects:

Total Expenditures	\$ 700,000
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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 RESOLVED, 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 commission 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, one 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 with a certain fund.

SECTION 4. BE IS FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wage, 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, 2025. 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 Legislative Body of Lawrence County, Tennessee providing for appropriations in addition to those made by the 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 2024-2025 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 or other requirements of the fund for which the 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, 2025.

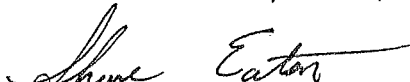
SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year beginning July 1, 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2025, shall be apportioned to the various County funds according to the subdivision of the tax levy for year beginning July 1, 2024. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

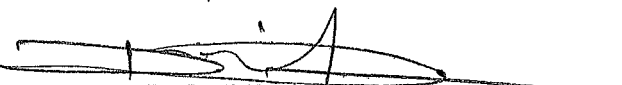
SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect after June 30, 2025.

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

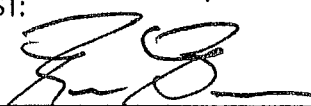
SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the Legislative Body of Lawrence County, Tennessee.

Passed this 25th Day of June, 2024


Shane Eaton, Chair


David A. Morgan, County Executive

ATTEST:


Russ Brewer, County Clerk

SPONSOR: Budget Committee



LAWRENCE COUNTY, TN
GOVERNMENT

ESTIMATED REVENUE FROM CURRENT PROPERTY TAX

LAWRENCE COUNTY, TENNESSEE
ESTIMATED REVENUE FROM CURRENT PROPERTY TAX
ASSESSED VALUATIONS
FISCAL YEAR 2024-2025

REAL & PERSONAL PROPERTY	\$ 1,017,823,734	1 cent levy =	\$	104,273
PUBLIC UTILITIES	\$ 24,908,571	5% delinquency =	\$	5,214
TOTAL ASSESSED VALUATION	\$ 1,042,732,305	1 cent levy w/ delinquency =	\$	99,060

FUND	PROPOSED TAX RATE	AMOUNT OF LEVY	RESERVE FOR DELINQUENCY 5.00%	NET ESTIMATED COLLECTION
COUNTY GENERAL	\$ 1.1329	\$ 11,813,114	\$ 590,656	\$ 11,222,459
GENERAL PURPOSE SCHOOLS	\$ 0.5119	\$ 5,337,747	\$ 266,887	\$ 5,070,859
SOLID WASTE	\$ 0.0387	\$ 403,537	\$ 20,177	\$ 383,361
GENERAL DEBT SERVICE	\$ 0.1359	\$ 1,417,073	\$ 70,854	\$ 1,346,220
HIGHWAYS/PUBLIC WORKS	\$ 0.1911	\$ 1,992,661	\$ 99,633	\$ 1,893,028
TOTAL TAX LEVY	\$ 2.0105	\$ 20,964,133	\$ 1,048,207	\$ 19,915,926



LAWRENCE COUNTY, TN
GOVERNMENT

SUMMARY OF PROPOSED OPERATIONS

LAWRENCE COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2025

FUND	BEGINNING	ESTIMATED	ESTIMATED	ESTIMATED	TOTAL	ENDING
	BALANCE 7/1/2024	REVENUE	AVAILABLE FUNDS	APPROPRIATIONS	BALANCE 6/30/2025	
COUNTY GENERAL	\$ 10,471,939	\$ 22,632,292	\$ 33,104,231	\$ 23,485,330	\$ 9,618,901	
COURTHOUSE & JAIL MAINTENANCE	\$ 65,637	\$ 14,400	\$ 80,037	\$ 25,200	\$ 54,837	
SOLID WASTE	\$ 1,693,095	\$ 2,446,311	\$ 4,139,406	\$ 3,062,238	\$ 1,077,168	
INDUSTRIAL/ECONOMIC DEVELOPMENT	\$ 122,526	\$ 1,809,500	\$ 1,932,026	\$ 1,847,059	\$ 84,967	
DRUG CONTROL	\$ 44,362	\$ 15,200	\$ 59,562	\$ 33,200	\$ 26,362	
HIGHWAY/PUBLIC WORKS	\$ 994,212	\$ 6,218,589	\$ 7,212,801	\$ 7,123,879	\$ 88,922	
GENERAL DEBT SERVICE	\$ 6,515,808	\$ 6,138,376	\$ 12,654,184	\$ 6,541,714	\$ 6,112,470	
GENERAL CAPITAL PROJECTS	\$ 1,216,079	\$ -	\$ 1,216,079	\$ 700,000	\$ 516,079	
HIGHWAY CAPITAL PROJECTS	\$ 4,878	\$ -	\$ 4,878	\$ -	\$ 4,878	
GENERAL PURPOSE SCHOOLS	\$ 18,212,151	\$ 70,519,648	\$ 88,731,799	\$ 71,936,540	\$ 16,795,259	
CENTRAL CAFETERIA	\$ 2,778,542	\$ 5,693,340	\$ 8,471,882	\$ 5,693,340	\$ 2,778,542	
EXTENDED DAY CARE	\$ 153,567	\$ 147,000	\$ 300,567	\$ 147,000	\$ 153,567	
EDUCATION CAPITAL PROJECTS	\$ 700,001	\$ 700,000	\$ 1,400,001	\$ 700,000	\$ 700,001	
TOTALS	\$ 42,972,797	\$ 116,334,656	\$ 159,307,453	\$ 121,295,500	\$ 38,011,953	



LAWRENCE COUNTY, TN
GOVERNMENT

DEBT SERVICE SCHEDULE

LAWRENCE COUNTY, TENNESSEE
DEBT SERVICE SCHEDULE
2024-2025

	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2024	General Ledger Account	Paid and/or Matured During Period	Due		Outstanding Balance 6/30/2025
								Due	Due	
2018 GO Public Improvement Bond	\$5,750,000	1.5552	12/18/2012	12/1/2027	\$810,000	82110-601	\$195,000	12/1/2024	12/1/2024	\$615,000
2016 GO Refunding Bond	\$7,018,000	2.0000	4/27/2016	5/1/2031	\$2,950,000	82110-601	\$475,000	5/1/2025	11/1/2024	\$2,475,000
2017A GO Refunding Bond	\$9,305,000	2.9570	12/14/2017	6/1/2037	\$4,815,000	82110-601	\$630,000	12/1/2024	12/1/2024	\$3,985,000
2017 GO Refunding Bond	\$5,710,000	2.7113	4/28/2017	4/1/2037	\$5,170,000	82110-601	\$405,000	4/1/2025	4/1/2025	\$5,765,000
2019 GO School Bonds - School System contribution to county	\$5,975,000	2.5700	6/15/2019	5/1/2034	\$7,180,000	82130-601	\$200,000	5/1/2025	11/1/2024	\$6,980,000
2018A Public Improvement Bond	\$15,550,000	2.7369	11/13/2019	5/1/2046	\$13,970,000	82110-601	\$450,000	11/1/2024	11/1/2024	\$13,520,000
2020 Public Improvement	\$6,000,000	1.8954	9/22/2020	4/1/2046	\$5,420,000	82110-601	\$205,000	10/1/2024	10/1/2024	\$5,215,000
2020 Refunding Bonds	\$1,375,000	1.5594	10/22/2020	10/1/2032	\$1,065,000	82110-601	\$105,000	10/1/2024	10/1/2024	\$960,000
	\$50,740,000				\$42,380,000		\$3,285,000			\$39,095,000
CAPITAL OUTLAY NOTES										
2014 GO Capital Outlay Note	\$3,500,000	1.9912	12/19/2014	12/1/2026	\$965,000	82110-602	\$315,000	12/1/2024	12/1/2024	\$650,000
EESS Loan	\$3,044,829	1.5	3/19/2020	11/1/2032	\$2,195,016	82130-602	\$246,182	7/1/2024	7/1/2024	\$1,948,834
2023 GO Capital Outlay Note 43% Hwy - 57% Gen Admin	\$8,000,000	4.7984	8/22/2023	3/1/2028	\$1,800,000	82110-603	\$210,900	3/1/2025	9/1/2024	\$1,589,100
						82220-604	\$159,100		9/1/2024	
						82210-604	\$21,888.00		3/1/2025	
						82220-604	\$16,612.00		3/1/2025	
Total - Capital Outlay Notes	\$ 8,544,829				\$ 4,757,016		\$ 931,192			\$ 3,825,824
Totals - Bonds & CON's	\$69,284,529				\$ 47,137,016		\$ 4,216,192			\$42,920,824



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 101 GENERAL FUND

		AUDITED	ESTIMATED	BUDGET
GENERAL FUND 101				
REVENUES & OTHER SOURCES				
40000	LOCAL TAXES			
40110	CURRENT PROPERTY TAX	\$ 9,246,650	\$ 11,400,385	\$ 11,222,459
40120	TRUSTEE'S COLLECTION PRIOR YEARS	\$ 357,646	\$ 405,144	\$ 394,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ 216	\$ -	\$ -
40130	CIRCUIT/CLERK & MASTER-PRIOR/YRS	\$ 69,634	\$ 125,412	\$ 67,000
40140	INTEREST & PENALTY	\$ 51,157	\$ 59,551	\$ 50,000
40161	PAYMENT IN-LIEU OF-TVA	\$ 2,290	\$ 2,290	\$ 2,290
40162	PAYMENT IN-LIEU OF-UTILITIES	\$ 308,547	\$ 415,000	\$ 430,000
40163	PAYMENT IN-LIEU OF-OTHERS	\$ 17,251	\$ 9,775	\$ 9,700
40220	HOTEL/MOTEL TAX	\$ 253,237	\$ 253,000	\$ 260,000
40250	LITIGATION TAX-GENERAL	\$ 89,652	\$ 97,000	\$ 95,000
40260	LITIGATION TAX-SPECIAL PURPOSE	\$ 45,313	\$ 52,000	\$ 48,000
40267	LIT. TAX-VICTIM/OFFENDER-MEDIAT/CNTR	\$ 5,437	\$ 5,500	\$ 5,700
40268	LITIGATION TAX-COURTHOUSE SECURITY	\$ 47	\$ -	\$ -
40270	BUSINESS TAX	\$ 567,957	\$ 510,000	\$ 510,000
40275	MIXED DRINK TAX	\$ 182	\$ 275	\$ 250
	TOTAL LOCAL TAXES	\$ 11,015,216	\$ 13,335,332	\$ 13,094,399
41000	LICENSES & PERMITS			
41110	MARRIAGE LICENSES	\$ 1,492	\$ 1,500	\$ 1,500
41140	CABLE TV FRANCHISE	\$ 51,887	\$ 51,000	\$ 51,000
41510	BEER PERMITS	\$ 2,597	\$ 3,100	\$ 2,500
	TOTAL LICENSES & PERMITS	\$ 55,976	\$ 55,600	\$ 55,000
42000	FINES, FORFEITURES & PENALTIES			
42100	CIRCUIT COURT			
42110	FINES	\$ 10,332	\$ 8,700	\$ 8,000
42120	OFFICERS COSTS	\$ 14,641	\$ 15,000	\$ 13,000
42140	DRUG CONTROL FINES	\$ 3,111	\$ 5,000	\$ 4,000
42150	JAIL FEES	\$ 5,797	\$ 5,500	\$ 5,500
42190	DATA ENTRY FEE - CIRCUIT COURT	\$ 2,120	\$ 2,000	\$ 2,000
42220	OFFICERS COSTS	\$ 678	\$ 1,184	\$ 1,000
42280	DUI TREATMENT FINES	\$ 5,415	\$ 950	\$ 1,000
42300	GENERAL SESSIONS COURT			
42310	FINES	\$ 10,631	\$ 13,500	\$ 12,500
42311	FINES FOR LITTERING	\$ 738	\$ 296	\$ 200
42320	OFFICERS COSTS	\$ 25,650	\$ 30,000	\$ 30,000
42330	GAME & FISH FINES	\$ 490	\$ 500	\$ 500
42340	DRUG CONTROL FINES	\$ 4,555	\$ 6,600	\$ 6,500
42380	DUI TREATMENT FINES	\$ 5,139	\$ 5,200	\$ 5,200
42390	DATA ENTRY FEE - GENERAL SESSIONS COURT	\$ 11,014	\$ 10,500	\$ 11,000
42400	JUVENILE COURT			
42410	FINES	\$ 9,783	\$ 2,700	\$ 2,600
42420	OFFICERS COSTS	\$ 437	\$ 380	\$ 500
42490	DATA ENTRY FEE - JUVENILE COURT	\$ 563	\$ 1,714	\$ 1,500
42500	CHANCERY COURT			
42520	OFFICERS COSTS	\$ 1,995	\$ 1,800	\$ 2,000
42530	DATA ENTRY FEE - CHANCERY COURT	\$ 4,228	\$ 4,700	\$ 4,500
	TOTAL FINES FORFEITURES & PENALTIES	\$ 117,317	\$ 116,224	\$ 111,500
43100	GENERAL SERVICE CHARGES			
43120	PATIENT CHARGES	\$ 1,951,813	\$ 2,210,000	\$ 2,315,000
43194	SERVICE CHARGES	\$ 2,690	\$ 1,885	\$ 1,800
43350	COPY FEES	\$ 8,562	\$ 8,600	\$ 9,000
43360	LIBRARY FEES	\$ 2,134	\$ 2,000	\$ 2,000
43366	GREENBELT LATE FEE	\$ -	\$ 100	\$ 100
43370	TELEPHONE COMMISSIONS	\$ 93,933	\$ 80,000	\$ 85,000
43383	ADDITIONAL FEES - TITLING & REGISTRATION	\$ 36,951	\$ 29,894	\$ 22,500
43392	DATA PROCESSING FEE (REGISTER)	\$ 14,734	\$ 13,000	\$ 14,000
43394	DATA PROCESSING FEE (SHERIFF)	\$ 1,421	\$ 1,600	\$ 1,600
43395	SEXUAL OFFENDER REGISTRATION FEE	\$ 7,350	\$ 8,400	\$ 8,000
43396	DATA PROCESSING FEE (COUNTY CLERK)	\$ 3,947	\$ 2,500	\$ 2,500
43990	OTHER CHARGES FOR SERVICES	\$ 30	\$ -	\$ -
	TOTAL GENERAL SERVICE CHARGES	\$ 2,123,565	\$ 2,357,979	\$ 2,461,500

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

44000	OTHER LOCAL REVENUE			
44110	INTEREST EARNED/INVESTMENT INCOME	\$ 498,926	\$ 509,632	\$ 355,500
44131	COMMISSARY SALES	\$ 75,195	\$ 80,000	\$ 80,000
44170	MISCELLANEOUS REFUNDS	\$ 4,136	\$ 36,000	\$ -
44180	EXPENDITURES CREDITS	\$ 175	\$ 1,150	\$ 300
44530	SALE OF EQUIPMENT	\$ 37,286	\$ 14,836	\$ -
44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$ 350	\$ 1,140	\$ -
	TOTAL OTHER LOCAL REVENUE	\$ 616,068	\$ 642,758	\$ 435,800
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45110	COUNTY CLERK	\$ 100,818	\$ 70,000	\$ 100,000
45190	TRUSTEE	\$ 502,583	\$ 532,302	\$ 525,000
45500	FEES IN LIEU OF SALARY			
45520	CIRCUIT CLERK	\$ 120,476	\$ 115,000	\$ 115,000
45540	GENERAL SESSIONS	\$ 172,490	\$ 160,000	\$ 170,000
45550	CLERK AND MASTER	\$ 125,937	\$ 145,000	\$ 145,000
45560	JUVENILE COURT CLERK	\$ 22,343	\$ 38,934	\$ 42,000
45580	REGISTER	\$ 219,063	\$ 193,000	\$ 200,000
45590	SHERIFF	\$ 21,653	\$ 17,935	\$ 21,000
	TOTAL FEES & COMMISSIONS	\$ 1,285,363	\$ 1,272,171	\$ 1,318,000
46000	STATE OF TENNESSEE			
46110	JUVENILE SERVICES	\$ 7,847	\$ 9,000	\$ 9,000
46210	LAW ENFORCEMENT TRAINING	\$ 34,400	\$ 114,400	\$ 80,000
46240	SCHOOL RESOURCE OFFICER GRANTS	\$ -	\$ 1,050,000	\$ 1,050,000
46290	OTHER PUBLIC SAFETY GRANTS	\$ 172,901	\$ 679,375	\$ 457,793
46310	HEALTH DEPARTMENT PROGRAM	\$ 328,480	\$ 614,259	\$ 692,452
46390	OTHER HEALTH & WELFARE GRANTS	\$ 137,315	\$ 328,070	\$ 145,427
46430	LITTER GRANT PROGRAM	\$ 68,390	\$ 58,500	\$ 58,500
46820	INCOME TAX	\$ 1,934	\$ -	\$ -
46830	BEER TAX	\$ 19,200	\$ 20,000	\$ -
46835	VEHICLE CERTIFICATE OF TITLE FEES	\$ 11,574	\$ 15,000	\$ 15,000
46840	ALCOHOLIC BEVERAGE TAX	\$ 126,161	\$ 63,296	\$ -
46845	OPIOID SETTLEMENT FUND	\$ 210,828	\$ 208,467	\$ 230,072
46851	STATE REVENUE SHARING - TVA	\$ 1,030,241	\$ 262,516	\$ 1,050,000
46852	STATE REVENUE SHARING - TELECOMMUNICATIONS	\$ 75,355	\$ 75,000	\$ 75,000
46855	STATE REVENUE SHARING - GAMING PRIVILEGE TAX	\$ 48,048	\$ 51,000	\$ 51,000
46915	CONTRACTED PRISONER BOARD	\$ 749,697	\$ 735,909	\$ 495,000
46960	REGISTRAR SALARY SUPPLEMENT	\$ 15,164	\$ 15,164	\$ 15,164
46980	OTHER STATE GRANTS	\$ 7,141	\$ 367,027	\$ -
46990	OTHER STATE REVENUES	\$ 473	\$ 3,619	\$ -
	TOTAL OTHER STATE REVENUE	\$ 3,045,149	\$ 4,670,602	\$ 4,424,408
47000	FEDERAL GOVERNMENT			
47114	USDA GRANT			
47235	HOMELAND SECURITY GRANTS	\$ 11,864	\$ 21,317	\$ -
47250	LAW ENFORCEMENT GRANTS	\$ 19,478	\$ 52,471	\$ 94,161
47310	COVID-19 GRANT E	\$ 28,588	\$ -	\$ -
47590	OTHER FEDERAL THROUGH STATE	\$ 358,732	\$ 422,930	\$ 267,173
47805	COVID-19 GRANT #10	\$ -	\$ 15,034	\$ -
47990	OTHER DIRECT FEDERAL REVENUE	\$ 173,213	\$ 184,080	\$ 128,500
	OTHER FEDERAL REVENUE	\$ 591,875	\$ 695,832	\$ 489,834
48000	OTHER GOVERNMENTS & CITIZENS			
48130	CONTRIBUTIONS	\$ 145,497	\$ 126,918	\$ 99,341
48130-LIBR	CONTRIBUTIONS - LIBR	\$ 10,070	\$ -	\$ -
48130-STHEC	CONTRIBUTIONS - STHEC	\$ -	\$ 7,000	\$ 15,000
48610	DONATIONS - VETERANS & LIBRARY	\$ 10,018	\$ 6,813	\$ 6,500
48990	OTHER	\$ 2,749	\$ 3,006	\$ 2,500
48991	OPIOID SETTLEMENT FUNDS - PAST REMEDIATION	\$ 131,945	\$ 153,872	\$ 118,510
	TOTAL OTHER GOVERNMENTS/CITIZENS	\$ 300,279	\$ 297,609	\$ 241,851
	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	\$ -	\$ 12,155	\$ -
49800-STHEC	TRANSFERS IN - STHEC	\$ -	\$ 4,307	\$ -
	TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ 16,462	\$ -
	TOTAL REVENUE & OTHER SOURCES	\$ 19,150,808	\$ 23,460,569	\$ 22,632,292

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

EXPENDITURES

51100	COUNTY COMMISSION			
184	EDUCATIONAL INCENTIVES	\$ 1,210	\$ -	\$ -
191	BOARD & COMMITTEE MEMBER FEES	\$ 66,667	\$ 67,019	\$ 66,419
196	IN-SERVICE TRAINING	\$ 1,300	\$ 1,270	\$ 1,000
201	SOCIAL SECURITY	\$ 4,112	\$ 4,072	\$ 4,118
204	TCRS RETIREMENT	\$ 2,566	\$ 2,537	\$ 2,596
212	MEDICARE	\$ 962	\$ 953	\$ 964
302	ADVERTISING	\$ 558	\$ 250	\$ 250
305	AUDIT SERVICES	\$ 40,257	\$ 50,000	\$ 50,000
317	DATA PROCESSING SERVICES	\$ 7,360	\$ 7,360	\$ 7,360
320	DUES & MEMBERSHIPS	\$ 11,864	\$ 9,500	\$ 10,500
348	POSTAGE	\$ -	\$ 5	\$ 50
355	TRAVEL	\$ 5,328	\$ 8,000	\$ 5,000
422	FOOD SUPPLIES	\$ 384	\$ -	\$ -
435	OFFICE SUPPLIES	\$ 492	\$ -	\$ 250
499	OTHER SUPPLIES & MATERIALS	\$ 512	\$ 75	\$ 500
513	WORKERS' COMP	\$ 85	\$ 99	\$ 100
599	OTHER CHARGES	\$ 2,736	\$ 100	\$ 500
709	DATA PROCESSING EQUIPMENT	\$ -	\$ 89	\$ -
	TOTAL COUNTY COMMISSION	\$ 146,393	\$ 151,329	\$ 149,606
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBER FEES	\$ 750	\$ 850	\$ 850
201	SOCIAL SECURITY	\$ 46	\$ 55	\$ 55
204	TCRS RETIREMENT	\$ -	\$ 43	\$ 43
212	EMPLOYER MEDICARE	\$ 11	\$ 15	\$ 15
332	LEGAL NOTICES, RECORDING, COURT COSTS	\$ 281	\$ 150	\$ 300
513	WORKERS' COMP	\$ 3	\$ -	\$ -
533	CRIMINAL INVESTIGATION OF APPLICANTS	\$ 140	\$ 100	\$ 250
	TOTAL BEER BOARD	\$ 1,231	\$ 1,213	\$ 1,513
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL	\$ 109,354	\$ 114,779	\$ 120,477
161	SECRETARY(S)	\$ 81,223	\$ 85,284	\$ 87,843
184	EDUCATIONAL INCENTIVES	\$ -	\$ -	\$ 2,434
186	LONGEVITY PAY	\$ 800	\$ 900	\$ 1,000
196	IN-SERVICE TRAINING	\$ 1,325	\$ 1,485	\$ 1,500
201	SOCIAL SECURITY	\$ 11,492	\$ 12,200	\$ 13,129
204	TCRS RETIREMENT	\$ 8,893	\$ 11,354	\$ 12,409
206	LIFE INSURANCE	\$ 19	\$ -	\$ -
207	MEDICAL INSURANCE	\$ 21,128	\$ 26,887	\$ 27,438
209	SHORT TERM DISABILITY	\$ 65	\$ -	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ 74	\$ 42	\$ 42
212	MEDICARE	\$ 2,688	\$ 2,875	\$ 3,071
302	ADVERTISING	\$ -	\$ 500	\$ 500
320	DUES & MEMBERSHIPS	\$ 1,920	\$ 3,505	\$ 3,800
322	EVALUATION & TESTING	\$ 57	\$ -	\$ -
334	MAINTENANCE AGREEMENTS	\$ 593	\$ 653	\$ 850
347	PEST CONTROL	\$ 60	\$ 60	\$ 60
348	POSTAL CHARGES	\$ 117	\$ 160	\$ 250
349	PRINTING, STATIONERY & FORMS	\$ 271	\$ 50	\$ 250
355	TRAVEL	\$ 11,717	\$ 10,750	\$ 11,500
422	FOOD SUPPLIES	\$ 3,479	\$ 100	\$ 1,500
435	OFFICE SUPPLIES	\$ 1,710	\$ 2,600	\$ 2,500
499	OTHER SUPPLIES & MATERIALS	\$ 985	\$ 600	\$ 1,000
513	WORKER'S COMP	\$ 424	\$ 291	\$ 291
599	OTHER CHARGES	\$ 1,746	\$ 3,310	\$ 3,000
709	DATA PROCESSING EQPT	\$ 1,460	\$ 7,185	\$ -
711	FURNITURE & FIXTURES	\$ 1,021	\$ -	\$ -
	TOTAL COUNTY EXECUTIVE	\$ 262,621	\$ 285,570	\$ 294,844
51400	COUNTY ATTORNEY			
101	COUNTY OFFICIAL/ADMIN. OFFICER	\$ 45,000	\$ 47,250	\$ 48,668
201	SOCIAL SECURITY	\$ 2,790	\$ 2,930	\$ 3,018
204	TCRS RETIREMENT	\$ 2,475	\$ 2,670	\$ 2,852
212	MEDICARE	\$ 652	\$ 685	\$ 706

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

513	WORKER'S COMP	\$ 12	\$ 69	\$ 69
	TOTAL COUNTY ATTORNEY	\$ 50,929	\$ 53,604	\$ 55,313
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL	\$ 80,529	\$ 84,556	\$ 88,784
106	DEPUTIES	\$ 48,067	\$ 70,000	\$ 79,499
168	TEMPORARY PERSONNEL	\$ 8,025	\$ -	\$ -
184	EDUCATIONAL INCENTIVES	\$ 2,495	\$ 2,495	\$ 2,511
186	LONGEVITY PAY	\$ 500	\$ 600	\$ 700
187	OVERTIME PAY	\$ 210	\$ 500	\$ 2,000
192	ELECTION COMMISSION	\$ 2,996	\$ 3,475	\$ 4,230
193	ELECTION COMMISSION WORKERS	\$ 45,000	\$ 52,000	\$ 108,500
196	IN-SERVICE TRAINING	\$ 200	\$ -	\$ 1,400
201	SOCIAL SECURITY	\$ 9,295	\$ 10,600	\$ 12,757
204	TCRS RETIREMENT	\$ 7,248	\$ 8,975	\$ 10,099
207	MEDICAL INSURANCE	\$ 18,468	\$ 24,000	\$ 27,438
210	UNEMPLOYMENT COMPENSATION	\$ 51	\$ 60	\$ 42
212	MEDICARE	\$ 2,174	\$ 2,475	\$ 3,516
312	CONTRACTS W/PRIVATE AGENCIES	\$ 22,605	\$ 3,700	\$ 4,600
317	DATA PROCESSING SERVICES	\$ 4,106	\$ -	\$ -
322	EVALUATION & TESTING	\$ 913	\$ 400	\$ 400
332	LEGAL NOTICES, REC & COURT COSTS	\$ 2,644	\$ 2,000	\$ 3,000
334	MAINTENANCE AGREEMENTS	\$ 16,486	\$ 17,072	\$ 16,867
335	MAINT & REPAIR SREVICES - BUILDINGS (DIRAP)	\$ 12,408	\$ -	\$ -
347	PEST CONTROL	\$ 180	\$ 180	\$ 180
348	POSTAL CHARGES	\$ 2,239	\$ 3,000	\$ 2,500
349	PRINTING, STATIONERY & FORMS	\$ 925	\$ 1,500	\$ 2,500
351	RENTALS	\$ 1,825	\$ 1,200	\$ 3,700
355	TRAVEL	\$ 24	\$ -	\$ 250
411	DATA PROCESSING SUPPLIES	\$ -	\$ 500	\$ -
435	OFFICE SUPPLIES	\$ 4,702	\$ 4,950	\$ 4,500
452	UTILITIES	\$ 4,973	\$ 5,395	\$ 5,750
499	OTHER SUPPLIES & MATERIALS	\$ 504	\$ 550	\$ 500
506	LIABILITY INSURANCE	\$ 4,195	\$ 4,376	\$ 5,033
513	WORKER'S COMP	\$ 273	\$ 302	\$ 302
709	DATA PROCESSING EQPT	\$ 185	\$ -	\$ 500
711	FURNITURES & FIXTURES	\$ -	\$ 2,000	\$ -
718	MOTOR VEHLICES	\$ -	\$ -	\$ 15,000
731	VOTING MACHINES	\$ -	\$ 367,027	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 8,000
	TOTAL ELECTION COMMISSION	\$ 304,445	\$ 673,888	\$ 415,058
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL	\$ 89,477	\$ 93,951	\$ 98,649
106	DEPUTIES (3)	\$ 121,649	\$ 127,731	\$ 131,564
184	EDUCATIONAL INCENTIVES	\$ 3,535	\$ 3,536	\$ 3,523
186	LONGEVITY PAY	\$ 3,200	\$ 3,500	\$ 3,800
201	SOCIAL SECURITY	\$ 12,952	\$ 13,700	\$ 14,728
204	TCRS RETIREMENT	\$ 11,982	\$ 12,923	\$ 13,920
207	MEDICAL INSURANCE	\$ 32,702	\$ 34,848	\$ 36,584
210	UNEMPLOYMENT COMPENSATION	\$ 63	\$ 64	\$ 63
212	EMPLOYER MEDICARE	\$ 3,029	\$ 3,250	\$ 3,445
317	DATA PROCESSING SERVICES	\$ 2,300	\$ 2,500	\$ 2,500
317-RSRV	DATA PROCESSING SERVICES - RSRV	\$ -	\$ 5,700	\$ -
320	DUES & MEMBERSHIPS	\$ 1,428	\$ 1,450	\$ 1,450
330	LEASE PAYMENTS	\$ 14,272	\$ 14,000	\$ 14,000
334	MAINTENANCE AGREEMENTS	\$ 593	\$ 653	\$ 700
347	PEST CONTROL	\$ 60	\$ 60	\$ 60
348	POSTAGE	\$ 607	\$ 600	\$ 600
349	PRINTING, STATIONERY & FORMS	\$ 155	\$ 500	\$ 250
355	TRAVEL	\$ 3,063	\$ 2,500	\$ 1,500
435	OFFICE SUPPLIES	\$ 1,427	\$ 2,500	\$ 2,000
499	OTHER SUPPLIES & MATERIALS	\$ 676	\$ 600	\$ 600
513	WORKER'S COMP	\$ 316	\$ 320	\$ 216
599	OTHER CHARGES	\$ 406	\$ 500	\$ 500
711	FURNITURE & FIXTURES	\$ 116	\$ -	\$ -
	TOTAL REGISTER OF DEEDS	\$ 304,008	\$ 325,386	\$ 330,652

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

51800	COUNTY BUILDING			
108	SUPERVISOR/DIRECTOR	\$ 53,814	\$ 68,000	\$ 70,040
166	CUSTODIAL PERSONNEL (2)	\$ 56,748	\$ 58,100	\$ 64,572
167	MAINTENANCE PERSONNEL	\$ -	\$ 36,000	\$ 64,272
169	PART-TIME	\$ -	\$ -	\$ 20,800
186	LONGEVITY PAY	\$ 500	\$ 600	\$ 700
187	OVERTIME PAY - COMP PAYOUT	\$ 5,723	\$ 6,419	\$ -
196	IN-SERVICE TRAINING	\$ 150	\$ -	\$ -
201	SOCIAL SECURITY	\$ 7,173	\$ 10,400	\$ 13,664
204	TCRS RETIREMENT	\$ 5,386	\$ 5,100	\$ 11,696
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 804	\$ 475	\$ 360
206	LIFE INSURANCE	\$ 136	\$ 105	\$ 75
207	MEDICAL INSURANCE	\$ 8,176	\$ 15,000	\$ 27,438
208	DENTAL INSURANCE	\$ 471	\$ 355	\$ 257
209	SHORT TERM DISABILITY	\$ 348	\$ 283	\$ 262
210	UNEMPLOYMENT COMPENSATION	\$ 77	\$ 106	\$ 105
212	MEDICARE	\$ 1,678	\$ 2,450	\$ 3,196
307	COMMUNICATION	\$ 257,842	\$ -	\$ -
322	EVALUATION & TESTING	\$ 57	\$ 500	\$ 100
334	MAINTENANCE AGREEMENTS	\$ 3,371	\$ 2,240	\$ 2,500
335	MAINTENANCE & REPAIR - BLDG	\$ 87,285	\$ 91,279	\$ 90,000
335-STHEC	MAINTENANCE & REPAIR - BLDG	\$ -	\$ 19,500	\$ 30,000
336	MAINTENANCE & REPAIR - EQPT	\$ 267	\$ 4,000	\$ 2,000
338	MAINTENANCE & REPAIR - VEHICLES	\$ 1,510	\$ 3,830	\$ 4,000
347	PEST CONTROL	\$ 1,200	\$ 1,300	\$ 1,500
348	POSTAL CHARGES	\$ 16	\$ -	\$ -
351	RENTALS	\$ 888	\$ 3,610	\$ 2,500
410	CUSTODIAL SUPPLIES	\$ 14,804	\$ 16,500	\$ 15,000
422	FOOD SUPPLIES	\$ 9,982	\$ 9,150	\$ 10,000
425	GASOLINE	\$ 7,936	\$ 12,500	\$ 14,000
435	OFFICE SUPPLIES	\$ 146	\$ 200	\$ 200
446	SMALL TOOLS	\$ 932	\$ 1,631	\$ 1,000
450	TIRES AND TUBES	\$ 211	\$ 2,464	\$ 2,500
451	UNIFORMS	\$ 200	\$ 1,450	\$ 1,000
452	UTILITIES	\$ 133,446	\$ 138,000	\$ 150,000
452	UTILITIES- FCC	\$ 1,394	\$ 1,450	\$ 1,600
452	UTILITIES - WIRELESS TOWER	\$ 453	\$ 550	\$ 650
499	OTHER SUPPLIES & MATERIALS	\$ 814	\$ 2,900	\$ 4,000
513	WORKER'S COMP	\$ 2,824	\$ 2,715	\$ 3,000
599	OTHER CHARGES	\$ 932	\$ -	\$ 500
599-DIRAP	OTHER CHARGES - DIRAP	\$ 829	\$ 13,460	\$ -
711	FURNITURE & FIXTURES	\$ 1,757	\$ -	\$ -
799	OTHER CAPITAL OUTLAY	\$ 3,350	\$ 16,908	\$ 10,000
	TOTAL COUNTY BUILDINGS	\$ 673,630	\$ 549,530	\$ 623,487
51910	PRESERVATION OF RECORDS			
105	SUPERVISOR/DIRECTOR	\$ 40,426	\$ 42,447	\$ 43,721
186	LONGEVITY PAY	\$ -	\$ 500	\$ 600
201	SOCIAL SECURITY	\$ 2,428	\$ 2,600	\$ 2,748
204	TCRS RETIREMENT	\$ 2,224	\$ 2,427	\$ 2,598
207	MEDICAL INSURANCE	\$ 8,176	\$ 8,712	\$ 9,146
210	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 21	\$ 21
212	MEDICARE	\$ 568	\$ 615	\$ 643
307	COMMUNICATION	\$ 2,265	\$ -	\$ -
312	CONTRACTS W/PRIVATE AGENCIES	\$ 539	\$ 552	\$ 552
317	DATA PROCESSING SERVICES	\$ 775	\$ 3,512	\$ 1,950
320	MEMBERSHIPS & DUES	\$ 30	\$ 30	\$ 30
334	MAINTENANCE AGREEMENTS	\$ 1,946	\$ 1,994	\$ 2,354
335	MAINTENANCE & REPAIR SERVICES- BUILDINGS	\$ 818	\$ 600	\$ -
347	PEST CONTROL	\$ 180	\$ 180	\$ 180
348	POSTAL CHARGES	\$ -	\$ 25	\$ 25
355	TRAVEL	\$ -	\$ 771	\$ 250
435	OFFICE SUPPLIES	\$ 481	\$ 300	\$ 500
435	OFFICE SUPPLIES - ADP GRANT	\$ 1,578	\$ 1,562	\$ -
452	UTILITIES	\$ 4,943	\$ 5,000	\$ 6,000
513	WORKER'S COMPENSATION	\$ 60	\$ 59	\$ 59
599-DIRAP	WORKER'S COMPENSATION - DIRAP	\$ -	\$ -	\$ 12,000
719	OFFICE EQUIPMENT	\$ 38	\$ -	\$ -

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

TOTAL PRESERVATION OF RECORDS		\$ 67,496	\$ 71,907	\$ 83,377
TOTAL GENERAL ADMINISTRATION		\$ 1,810,753	\$ 2,112,427	\$ 1,953,850
52100	ACCOUNTING & BUDGETING			
101	COUNTY OFFICIAL/ADMIN. OFFICER	\$ 75,208	\$ 73,313	\$ 77,250
119	ACCOUNTANTS/BOOKKEEPERS (4)	\$ 179,478	\$ 153,000	\$ 217,583
169	PART-TIME PERSONNEL	\$ 690	\$ -	\$ -
184	EDUCATIONAL INCENTIVES	\$ 10,937	\$ 14,428	\$ 16,067
186	LONGEVITY PAY	\$ 4,800	\$ 3,900	\$ 4,200
187	OVERTIME PAY - VACAY	\$ 14,305	\$ -	\$ -
196	IN-SERVICE TRAINING	\$ 2,500	\$ 2,150	\$ 500
201	SOCIAL SECURITY	\$ 16,825	\$ 14,500	\$ 19,537
204	TCRS RETIREMENT	\$ 15,656	\$ 14,000	\$ 18,465
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 60	\$ 210	\$ 720
206	LIFE INSURANCE	\$ 37	\$ 45	\$ 149
207	MEDICAL INSURANCE	\$ 37,688	\$ 32,000	\$ 36,584
208	DENTAL INSURANCE	\$ 128	\$ 22	\$ 257
209	SHORT TERM DISABILITY	\$ 141	\$ 154	\$ 522
210	UNEMPLOYMENT COMPENSATION	\$ 101	\$ 83	\$ 126
212	MEDICARE	\$ 3,935	\$ 3,600	\$ 4,569
307	COMMUNICATION	\$ 3,486	\$ -	\$ -
317	DATA PROCESSING SERVICES	\$ 27,957	\$ 40,122	\$ 34,494
320	DUES & MEMBERSHIPS	\$ 836	\$ 800	\$ 1,000
322	EVALUATION & TESTING	\$ -	\$ -	\$ 100
328	JANITORIAL SERVICES	\$ 4,250	\$ -	\$ -
332	LEGAL NOTICES, RECORDING & COURT COSTS	\$ 1,493	\$ 1,600	\$ 900
334	MAINTENANCE AGREEMENTS	\$ 6,062	\$ 7,000	\$ 6,400
335	MAINTENANCE & REPAIR SERVICES- BUILDINGS	\$ 314	\$ 50	\$ -
348	POSTAGE	\$ 3,319	\$ 3,900	\$ 3,500
349	PRINTING, STATIONERY & FORMS	\$ 3,298	\$ 4,700	\$ 3,500
355	TRAVEL	\$ 5,477	\$ 4,500	\$ 1,500
435	OFFICE SUPPLIES	\$ 4,392	\$ 7,000	\$ 4,500
452	UTILITIES	\$ 7,027	\$ 6,200	\$ 6,800
499	OTHER SUPPLIES & MATERIALS	\$ 1,091	\$ 550	\$ 850
513	WORKER'S COMPENSATION	\$ 427	\$ 433	\$ 433
599	OTHER CHARGES	\$ 450	\$ 500	\$ 500
709	DATA PROCESSING EQPT	\$ 3,055	\$ -	\$ -
719	OFFICE EQUIPMENT	\$ -	\$ 2,515	\$ -
	TOTAL ACCOUNTING & BUDGETING	\$ 435,423	\$ 391,275	\$ 461,006
52200	PURCHASING			
101	COUNTY OFFICIAL/ADMIN. OFFICER	\$ 18,462	\$ 38,100	\$ 51,500
184	EDUCATIONAL INCENTIVES	\$ -	\$ -	\$ 2,443
186	LONGEVITY PAY	\$ 1,000	\$ -	\$ -
201	SOCIAL SECURITY	\$ 1,187	\$ 2,300	\$ 3,345
204	TCRS RETIREMENT	\$ 1,070	\$ 2,155	\$ 3,162
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 270	\$ -	\$ -
206	LIFE INSURANCE	\$ 31	\$ -	\$ -
207	MEDICAL INSURANCE	\$ -	\$ 6,520	\$ 9,146
208	DENTAL INSURANCE	\$ 107	\$ -	\$ -
209	DISABILITY INSURANCE	\$ 109	\$ -	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ -	\$ 21	\$ 21
212	MEDICARE	\$ 278	\$ 545	\$ 783
317	DATA PROCESSING SERVICES	\$ -	\$ -	\$ 4,624
320	DUES & MEMBERSHIPS	\$ -	\$ -	\$ 275
332	LEGAL NOTICES, RECORDING & COURT COSTS	\$ -	\$ -	\$ 400
355	TRAVEL	\$ -	\$ -	\$ 800
513	WORKER'S COMP	\$ -	\$ -	\$ 68
	TOTAL PURCHASING	\$ 22,514	\$ 49,641	\$ 76,567
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL	\$ 89,477	\$ 93,951	\$ 98,649
106	DEPUTY (IES)	\$ 153,491	\$ 162,473	\$ 167,348
184	EDUCATIONAL INCENTIVES	\$ -	\$ 6,341	\$ 6,095
186	LONGEVITY PAY	\$ 7,200	\$ 7,500	\$ 7,800
189	OTHER SALARIES & WAGES	\$ 40,426	\$ 42,447	\$ 43,721
191	BOARD & COMMITTEE MEMBER FEES	\$ 849	\$ 1,500	\$ 1,500

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
196	IN-SERVICE TRAINING	\$ 500	\$ -	\$ 500
201	SOCIAL SECURITY	\$ 17,320	\$ 18,500	\$ 20,157
204	TCRS RETIREMENT	\$ 15,982	\$ 17,800	\$ 18,964
205	EMPLOYEE AND DEPENDENT INSURANCE	\$ 720	\$ 550	\$ 360
206	LIFE INSURANCE	\$ 149	\$ 112	\$ 75
207	MEDICAL INSURANCE	\$ 32,702	\$ 39,309	\$ 45,729
208	DENTAL INSURANCE	\$ 514	\$ 389	\$ 257
209	DISABILITY INSURANCE	\$ 218	\$ 131	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ 107	\$ 105	\$ 105
212	MEDICARE	\$ 4,051	\$ 4,350	\$ 4,715
317	DATA PROCESSING SERVICES	\$ 14,219	\$ 14,500	\$ 14,500
320	DUES & MEMBERSHIPS	\$ 1,985	\$ 1,985	\$ 2,390
322	EVALUATING & TESTING	\$ -	\$ 29	\$ -
334	MAINTENANCE AGREEMENTS	\$ 1,615	\$ 14,725	\$ 5,300
338	MAINTENANCE & REPAIR - VEHICLES	\$ 1,479	\$ 150	\$ 1,000
347	PEST CONTROL	\$ 60	\$ 60	\$ 60
348	POSTAL CHARGES	\$ 3,580	\$ 3,750	\$ 3,500
349	PRINTING, STATIONERY & FORMS	\$ 259	\$ 500	\$ 400
355	TRAVEL	\$ 525	\$ 275	\$ 750
425	GASOLINE	\$ 1,559	\$ 1,500	\$ 1,800
435	OFFICE SUPPLIES	\$ 3,445	\$ 2,200	\$ 2,500
450	TIRES AND TUBES	\$ -	\$ 800	\$ 300
499	OTHER SUPPLIES & MATERIALS	\$ 190	\$ 300	\$ 200
513	WORKER'S COMP	\$ 2,304	\$ 2,465	\$ 2,465
599	OTHER CHARGES	\$ 516	\$ 1,200	\$ 750
719	OFFICE EQUIPMENT	\$ 164	\$ -	\$ 500
	TOTAL PROPERTY ASSESSOR	\$ 395,606	\$ 439,897	\$ 452,390
52400	COUNTY TRUSTEE			
204	TCRS RETIREMENT	\$ 11,736	\$ 12,000	\$ 15,644
205	EMPLOYER AND DEPENDENT INSURANCE	\$ 388	\$ 720	\$ 1,080
206	LIFE INSURANCE	\$ 87	\$ 224	\$ 224
207	MEDICAL INSURANCE	\$ 23,110	\$ 15,000	\$ 18,292
208	DENTAL INSURANCE	\$ 257	\$ 515	\$ 514
209	SHORT TERM DISABILITY	\$ 305	\$ 784	\$ 783
210	UNEMPLOYMENT COMPENSATION	\$ 103	\$ 134	\$ 105
317	DATA PROCESSING SERVICES	\$ 18,678	\$ 14,000	\$ 19,500
320	DUES & MEMBERSHIPS	\$ 768	\$ 1,000	\$ 850
322	EVALUATING & TESTING	\$ 43	\$ 86	\$ 50
334	MAINTENANCE AGREEMENTS	\$ 593	\$ 653	\$ 750
347	PEST CONTROL	\$ 60	\$ 60	\$ 60
348	POSTAL CHARGES	\$ 8,562	\$ 10,500	\$ 14,500
349	PRINTING STATIONERY & FORMS	\$ 6,960	\$ 6,700	\$ 8,000
435	OFFICE SUPPLIES	\$ 1,155	\$ 2,500	\$ 1,800
499	OTHER SUPPLIES AND MATERIALS	\$ 102	\$ 250	\$ 250
513	WORKER'S COMP	\$ 329	\$ 377	\$ 377
599	OTHER CHARGES	\$ 35	\$ 250	\$ 100
599-DIRAP	OTHER CHARGES - DIRAP	\$ 10,523	\$ 484	\$ -
709	DATA PROCESSING EQPT	\$ 7,365	\$ 3,500	\$ 2,500
719	OFFICE EQUIPMENT	\$ 1,710	\$ -	\$ 500
	TOTAL TRUSTEE	\$ 92,869	\$ 69,737	\$ 85,879
52500	COUNTY CLERK			
204	TCRS RETIREMENT	\$ 20,474	\$ 23,200	\$ 26,385
205	EMPLOYEE AND DEPENDENT INSURANCE	\$ 60	\$ 330	\$ 720
206	LIFE INSURANCE	\$ 81	\$ 149	\$ 149
207	MEDICAL INSURANCE	\$ 55,072	\$ 57,000	\$ 64,021
208	DENTAL INSURANCE	\$ -	\$ 175	\$ 257
209	SHORT TERM DISABILITY	\$ 283	\$ 522	\$ 522
210	UNEMPLOYMENT COMPENSATION	\$ 230	\$ 200	\$ 168
215	ON-BEHALF PAYMENTS TO OPEB	\$ 375	\$ 450	\$ 500
320	DUES & MEMBERSHIPS	\$ 1,353	\$ 1,218	\$ 1,218
322	EVALUATING & TESTING	\$ 158	\$ 50	\$ 50
332	LEGAL NOTICES, REC & COURT COSTS	\$ 25	\$ 250	\$ 350
334	MAINTENANCE AGREEMENTS	\$ 26,880	\$ 37,000	\$ 41,100
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	\$ -	\$ 300	\$ -
347	PEST CONTROL	\$ 60	\$ 60	\$ 60
348	POSTAL CHARGES	\$ 14,828	\$ 12,300	\$ 15,000

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

349	PRINTING, STATIONERY & FORMS	\$ 935	\$ 3,500	\$ 2,000
355	TRAVEL	\$ 1,321	\$ 2,932	\$ 1,800
435	OFFICE SUPPLIES	\$ 6,672	\$ 5,500	\$ 7,000
499	OTHER SUPPLIES & MATERIALS	\$ 1,274	\$ 2,425	\$ 1,500
499-RSRV	OTHER SUPPLIES & MATERIALS - RSRV	\$ -	\$ 400	\$ -
513	WORKER'S COMPENSATION	\$ 748	\$ 600	\$ 600
599-DIRAP	OTHER CHARGES - DIRAP	\$ 4,939	\$ 650	\$ -
709	DATA PROCESSING EQPT - RSRV	\$ 3,825	\$ -	\$ 22,500
	TOTAL COUNTY CLERK	\$ 139,593	\$ 149,211	\$ 185,900
52600	DATA PROCESSING			
105	SUPERVISOR/DIRECTOR	\$ 73,251	\$ 76,914	\$ 79,222
121	DATA PROCESSING PERSONNEL	\$ 34,615	\$ 52,500	\$ 54,075
201	SOCIAL SECURITY	\$ 6,547	\$ 7,900	\$ 8,265
204	TCRS RETIREMENT	\$ 4,558	\$ 7,312	\$ 7,812
207	MEDICAL INSURANCE	\$ 13,080	\$ 17,425	\$ 18,292
210	UNEMPLOYMENT COMPENSATION	\$ 63	\$ 42	\$ 42
212	EMPLOYER MEDICARE	\$ 1,531	\$ 1,877	\$ 1,933
307	COMMUNICATION	\$ 1,276	\$ 260,100	\$ 275,000
308	CONSULTANTS	\$ -	\$ 107,000	\$ 15,000
317	DATA PROCESSING SERVICES	\$ 6,511	\$ 7,500	\$ 15,000
320	DUES & MEMBERSHIPS	\$ 26	\$ 50	\$ 100
322	EVALUATION & TESTING	\$ 43	\$ -	\$ -
334	MAINTENANCE AGREEMENTS	\$ 38,740	\$ 55,000	\$ 47,500
399	OTHER CONTRACTED SERVICES	\$ -	\$ 252	\$ -
435	OFFICE SUPPLIES	\$ 422	\$ 600	\$ 500
499	OTHER SUPPLIES & MATERIALS	\$ 344	\$ 750	\$ 500
513	WORKER'S COMPENSATION	\$ 469	\$ 588	\$ 588
709	DATA PROCESSING EQUIPMENT	\$ 13,421	\$ 4,500	\$ 7,500
	TOTAL DATA PROCESSING	\$ 194,897	\$ 600,310	\$ 531,329
	TOTAL FINANCE	\$ 1,280,902	\$ 1,700,071	\$ 1,793,071
53100	CIRCUIT COURT CLERK			
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 89,477	\$ 93,951	\$ 98,649
106	DEPUTY(IES)	\$ 372,120	\$ 418,500	\$ 433,609
169	PART-TIME PERSONNEL	\$ 1,178	\$ 1,600	\$ 2,400
184	EDUCATIONAL INCENTIVES	\$ -	\$ -	\$ 2,600
186	LONGEVITY PAY	\$ 9,400	\$ 10,000	\$ 11,000
187	OVERTIME PAY - COMP	\$ 124	\$ -	\$ -
187	OVERTIME PAY - VACAY	\$ 4,395	\$ 4,602	\$ -
194	JURY & WITNESS FEES	\$ 16,200	\$ 15,000	\$ 18,000
196	IN-SERVICE TRAINING	\$ 300	\$ -	\$ 1,200
201	SOCIAL SECURITY	\$ 27,856	\$ 31,000	\$ 33,992
204	TCRS RETIREMENT	\$ 25,422	\$ 28,000	\$ 31,988
205	EMPLOYEE AND DEPENDENT INSURANCE	\$ 1,080	\$ 960	\$ 1,440
206	LIFE INSURANCE	\$ 201	\$ 185	\$ 298
207	MEDICAL INSURANCE	\$ 54,247	\$ 67,000	\$ 64,021
208	DENTAL INSURANCE	\$ 343	\$ 485	\$ 771
209	SHORT TERM DISABILITY	\$ 479	\$ 500	\$ 783
210	UNEMPLOYMENT COMPENSATION	\$ 200	\$ 275	\$ 210
212	MEDICARE	\$ 6,515	\$ 7,300	\$ 7,950
215	ON-BEHALF PAYMENTS TO OPEB	\$ 875	\$ 1,050	\$ 1,050
317	DATA PROCESSING SERVICES	\$ 35,113	\$ 34,000	\$ 37,000
320	DUES & MEMBERSHIPS	\$ 1,138	\$ 1,500	\$ 1,800
322	EVALUATING & TESTING	\$ 43	\$ 175	\$ 100
332	LEGAL NOTICES, REC & COURT COSTS	\$ 419	\$ 540	\$ 500
334	MAINTENANCE AGREEMENTS	\$ 6,113	\$ 3,500	\$ 6,500
337	MAINTENANCE & REPAIR - OFFICE EQPT	\$ 67	\$ 75	\$ 150
347	PEST CONTROL	\$ 102	\$ 102	\$ 102
348	POSTAL CHARGES	\$ 3,627	\$ 4,500	\$ 4,000
349	PRINTING, STATIONERY & FORMS	\$ 4,629	\$ 4,500	\$ 4,500
355	TRAVEL	\$ 3,404	\$ 2,750	\$ 2,500
435	OFFICE SUPPLIES	\$ 8,058	\$ 8,000	\$ 8,500
499	OTHER SUPPLIES & MATERIALS	\$ 1,412	\$ 1,000	\$ 1,000
513	WORKER'S COMPENSATION	\$ 592	\$ 762	\$ 762
599	OTHER CHARGES	\$ 683	\$ 250	\$ 200
599-DIRAP	OTHER CHARGES - DIRAP	\$ 1,953	\$ -	\$ -

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

709	DATA PROCESSING EQUIPMENT	\$ 3,346	\$ 7,500	\$ 7,500
709-RSRV	DATA PROCESSING EQUIPMENT - RSRV	\$ -	\$ 34,752	\$ -
711	FURNITURE & FIXTURES	\$ -	\$ 8,000	\$ 500
711-DIRAP	FURNITURE & FIXTURES - DIRAP	\$ 10,047	\$ -	\$ -
	TOTAL CIRCUIT COURT CLERK	\$ 691,158	\$ 792,314	\$ 785,575
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	\$ 175,066	\$ 183,820	\$ 191,357
106	DEPUTY (IES)	\$ 43,232	\$ 46,687	\$ 48,088
160	GUARDS	\$ 70,172	\$ 73,681	\$ 75,891
169	PART-TIME PERSONNEL	\$ -	\$ 6,000	\$ 5,150
186	LONGEVITY PAY	\$ 1,700	\$ 1,800	\$ 1,900
187	OVERTIME PAY	\$ 5,835	\$ 4,000	\$ 4,120
187	OVERTIME PAY-HOLI	\$ 3,667	\$ 750	\$ 4,120
201	SOCIAL SECURITY	\$ 17,427	\$ 18,500	\$ 20,499
204	TCRS RETIREMENT	\$ 13,170	\$ 15,700	\$ 19,073
205	EMPLOYEE AND DEPENDENT INSURANCE	\$ 46	\$ -	\$ 360
206	LIFE INSURANCE	\$ 45	\$ 45	\$ 75
207	MEDICAL INSURANCE	\$ 23,367	\$ 26,137	\$ 27,438
209	DISABILITY INSURANCE	\$ 261	\$ 262	\$ 261
210	UNEMPLOYMENT COMPENSATION	\$ 86	\$ 84	\$ 84
212	MEDICARE	\$ 4,076	\$ 4,400	\$ 4,795
215	ON-BEHALF PAYMENTS TO OPEB	\$ 250	\$ 300	\$ 300
320	DUES & MEMBERSHIPS	\$ 500	\$ 770	\$ 750
322	EVALUATING & TESTING	\$ 57	\$ 57	\$ 50
334	MAINTENANCE AGREEMENTS	\$ 835	\$ 700	\$ 1,000
347	PEST CONTROL	\$ 102	\$ 102	\$ 102
348	POSTAL CHARGES	\$ 38	\$ 150	\$ 75
349	PRINTING, STATIONERY & FORMS	\$ 288	\$ 350	\$ 300
355	TRAVEL	\$ 1,327	\$ 2,928	\$ 2,500
435	OFFICE SUPPLIES	\$ 2,999	\$ 1,200	\$ 2,500
499	OTHER SUPPLIES & MATERIALS	\$ 330	\$ 750	\$ 750
513	WORKER'S COMPENSATION	\$ 499	\$ 458	\$ 458
599	OTHER CHARGES	\$ 144	\$ 200	\$ 250
599-DIRAP	OTHER CHARGES - DIRAP	\$ 8,835	\$ 1,763	\$ -
709	DATA PROCESSING	\$ 2,242	\$ 1,300	\$ 1,500
711-DIRAP	FURNITURE & FIXTURES - DIRAP	\$ 1,402	\$ -	\$ -
719	OFFICE EQUIPMENT	\$ 1,416	\$ -	\$ -
	TOTAL GENERAL SESSIONS	\$ 379,414	\$ 392,894	\$ 413,746
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 89,477	\$ 93,951	\$ 98,649
106	DEPUTY (IES)	\$ 186,408	\$ 210,000	\$ 222,877
186	LONGEVITY PAY	\$ 5,600	\$ 5,800	\$ 6,000
187	OVERTIME PAY - COMP PAYOUT	\$ -	\$ 168	\$ -
187	OVERTIME PAY - VACAY	\$ -	\$ 1,040	\$ -
201	SOCIAL SECURITY	\$ 16,755	\$ 18,700	\$ 20,307
204	TCRS RETIREMENT	\$ 14,588	\$ 17,600	\$ 19,193
207	MEDICAL INSURANCE	\$ 45,128	\$ 50,500	\$ 54,875
210	UNEMPLOYMENT COMPENSATION	\$ 116	\$ 105	\$ 105
212	MEDICARE	\$ 3,919	\$ 4,500	\$ 4,750
317	DATA PROCESSING	\$ 12,875	\$ 13,750	\$ 15,000
320	DUES & MEMBERSHIPS	\$ 958	\$ 1,200	\$ 1,500
322	EVALUATING & TESTING	\$ 43	\$ -	\$ 50
347	PEST CONTROL	\$ 102	\$ 102	\$ 102
348	POSTAL CHARGES	\$ 2,628	\$ 8,500	\$ 9,000
349	PRINTING, STATIONERY & FORMS	\$ 2,139	\$ 3,450	\$ 3,000
355	TRAVEL	\$ -	\$ 150	\$ 250
435	OFFICE SUPPLIES	\$ 1,054	\$ 3,200	\$ 3,000
499	OTHER SUPPLIES & MATERIALS	\$ 1,700	\$ 1,500	\$ 1,500
513	WORKER'S COMPENSATION	\$ 428	\$ 448	\$ 448
599-DIRAP	OTHER CHARGES - DIRAP	\$ 8,469	\$ 290	\$ -
709	DATA PROCESSING EQPT	\$ 9,391	\$ 1,750	\$ -
719	OFFICE EQPT	\$ 1,245	\$ 3,796	\$ 3,000
	TOTAL CHANCERY COURT	\$ 403,023	\$ 440,500	\$ 463,606
53500	JUVENILE COURT			

FY 2024-2025 BUDGET		2023	2024	2025
		AUDITED	ESTIMATED	BUDGET
106	DEPUT(IES)	\$ 74,628	\$ 86,000	\$ 91,807
112	YOUTH SERVICE OFFICER	\$ 7,847	\$ 9,100	\$ 9,270
140	SALARY SUPPLEMENTS - JUVENILE MAGISTRATE	\$ 89,478	\$ 93,951	\$ 96,770
186	LONGEVITY PAY	\$ 2,400	\$ 2,600	\$ 2,300
187	OVERTIME PAY - COMP	\$ 120	\$ 583	\$ -
187	OVERTIME PAY - VACAY	\$ 1,342	\$ 895	\$ -
196	IN-SERVICE TRAINING	\$ 30	\$ 100	\$ 100
201	SOCIAL SECURITY	\$ 10,587	\$ 11,750	\$ 12,410
204	TCRS RETIREMENT	\$ 9,595	\$ 10,900	\$ 11,729
205	EMPLOYEE & DEPENDENT INSURANCE	\$ -	\$ 120	\$ -
206	LIFE INSURANCE	\$ -	\$ 30	\$ -
207	MEDICAL INSURANCE	\$ 23,069	\$ 23,000	\$ 27,438
208	DENTAL INSURANCE	\$ -	\$ 103	\$ -
209	DISABILITY INSURANCE	\$ -	\$ 104	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ 37	\$ 40	\$ 63
212	MEDICARE	\$ 2,476	\$ 2,750	\$ 2,903
320	DUES & MEMBERSHIPS	\$ 380	\$ 300	\$ 400
343	POSTAL CHARGES	\$ 750	\$ 1,000	\$ 1,000
349	PRINTING, STATIONERY & FORMS	\$ -	\$ 250	\$ 150
355	TRAVEL	\$ 4,022	\$ 2,200	\$ 2,500
435	OFFICE SUPPLIES	\$ 2,190	\$ 2,000	\$ 2,000
499	OTHER SUPPLIES & MATERIALS	\$ 557	\$ 150	\$ 500
513	WORKER'S COMPENSATION	\$ 268	\$ 271	\$ 271
599-DIRAP	OTHER CHARGES - DIRAP	\$ 9,295	\$ 2,705	\$ -
709	DATA PROCESSING EQPT	\$ 3,254	\$ 1,500	\$ 1,500
	TOTAL JUVENILE COURT	\$ 242,325	\$ 252,402	\$ 263,111
53900	OTHER ADMINISTRATION OF JUSTICE			
161	SECRETARY(IES)	\$ 37,252	\$ 60,260	\$ 21,873
201	SOCIAL SECURITY	\$ 2,310	\$ 5,531	\$ 3,151
201-CPTHV	SOCIAL SECURITY - CPTHV	\$ -	\$ 372	\$ 500
204	TCRS RETIREMENT	\$ 2,049	\$ 5,584	\$ 3,414
204-CPTHV	TCRS RETIREMENT - CPTHV	\$ -	\$ 340	\$ 400
206	LIFE INSURANCE	\$ 74	\$ 987	\$ 912
209	SHORT TERM DISABILITY	\$ 261	\$ 1,009	\$ 749
210	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 5,977	\$ 5,982
210-CPTHV	UNEMPLOYMENT COMPENSATION - CPTHV	\$ -	\$ 23	\$ 100
212	EMPLOYER MEDICARE	\$ 540	\$ 3,891	\$ 3,333
212-CPTHV	EMPLOYER MEDICARE - CPTHV	\$ -	\$ 100	\$ 100
355	TRAVEL	\$ 3,106	\$ 104,304	\$ 62,016
435	OFFICE SUPPLIES	\$ 470	\$ -	\$ -
599	OTHER CHARGES - EMIF	\$ 111	\$ 15,000	\$ 5,000
	TOTAL DISTRICT ATTORNEY GENERAL	\$ 46,194	\$ 203,378	\$ 107,530
53920	COURTROOM SECURITY			
196	IN-SERVICE TRAINING			
106	DEPUTIES(2)	\$ 73,514	\$ 77,000	\$ 86,452
106	DEPUTIES - CORPORALS	\$ 28,920	\$ 45,277	\$ 47,541
186	LONGEVITY PAY	\$ 1,900	\$ 2,000	\$ 2,100
187	OVERTIME PAY	\$ -	\$ 50	\$ -
187	OVERTIME PAY - HOLIDAY PAY	\$ -	\$ 200	\$ -
188	BONUS PAYMENTS	\$ 1,000	\$ -	\$ -
201	SOCIAL SECURITY	\$ 6,254	\$ 7,500	\$ 8,438
204	TCRS RETIREMENT	\$ 5,793	\$ 7,200	\$ 7,976
207	MEDICAL INSURANCE	\$ 23,305	\$ 24,750	\$ 27,438
210	UNEMPLOYMENT COMPENSATION	\$ 62	\$ 60	\$ 63
212	MEDICARE	\$ 1,463	\$ 1,800	\$ 1,974
322	EVALUATING & TESTING	\$ 83	\$ 150	\$ 150
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	\$ 225	\$ -	\$ 300
355	TRAVEL	\$ 250	\$ -	\$ -
431	LAW ENFORCEMENT SUPPLIES	\$ 662	\$ 1,000	\$ 1,000
451	UNIFORMS	\$ 966	\$ 2,000	\$ 1,500
709	DATA PROCESSING EQUIPMENT - CSGP	\$ -	\$ 165,743	\$ -
716	LAW ENFORCEMENT EQUIPMENT	\$ -	\$ -	\$ 750
	TOTAL COURTROOM SECURITY	\$ 144,397	\$ 334,730	\$ 185,682
53930	VICTIM ASSISTANCE PROGRAMS			
103	ASSISTANTS	\$ 48,877	\$ 48,369	\$ -

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
186	LONGEVITY PAY	\$ 600	\$ 700	\$ -
187	OVERTIME PAY - VACAY	\$ -	\$ 1,791	\$ -
201	SOCIAL SECURITY	\$ 2,999	\$ 3,153	\$ -
204	STATE RETIREMENT	\$ 2,721	\$ 2,874	\$ -
207	MEDICAL INSURANCE	\$ 8,175	\$ 8,712	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 21	\$ -
212	MEDICARE	\$ 702	\$ 737	\$ -
355	TRAVEL	\$ -	\$ 1,200	\$ -
513	WORKER'S COMP	\$ 96	\$ 74	\$ -
189-LEVC	OTHER SALARIES & WAGES	\$ 44,596	\$ -	\$ -
201-LEVC	SOCIAL SECURITY	\$ 2,759	\$ -	\$ -
204-LEVC	STATE RETIREMENT	\$ 2,453	\$ -	\$ -
207-LEVC	MEDICAL INSURANCE	\$ 8,176	\$ -	\$ -
210-LEVC	UNEMPLOYMENT COMPENSATION	\$ 21	\$ -	\$ -
212-LEVC	MEDICARE	\$ 645	\$ -	\$ -
499-LEVC	OTHER SUPPLIES & MATERIALS	\$ 94	\$ -	\$ -
335-SFCTS	MAINT & REPAIR - BUILDINGS (SFCTS)	\$ 178	\$ -	\$ -
499-SFCTS	OTHER SUPPLIES & MATERIALS (SFCTS)	\$ 468	\$ -	\$ -
709-SFCTS	DATA PROCESSING EQUIPMENT (SFCTS)	\$ 683	\$ -	\$ -
711-SFCTS	FURNITURE & FIXTURES (SFCTS)	\$ 1,581	\$ -	\$ -
312	CONTRACTS WITH PRIVATE AGENCIES	\$ 5,437	\$ 7,500	\$ 5,700
	TOTAL VICTIM ASSISTANCE PROGRAMS	\$ 131,282	\$ 75,131	\$ 5,700
	TOTAL ADMINISTRATION OF JUSTICE	\$ 2,037,793	\$ 2,491,349	\$ 2,224,950
54110	SHERIFF DEPARTMENT			
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 103,346	\$ 108,513	\$ 113,940
105	SUPERVISOR/DIRECTOR(1)	\$ 78,144	\$ 84,395	\$ 88,615
106	DEPUTIES(15)	\$ 463,177	\$ 387,000	\$ 659,597
106- CORP	DEPUTIES - CORPORALS (4)	\$ 161,452	\$ 189,789	\$ 199,289
106- HOLI	DEPUTIES - HOLIDAY	\$ 42,889	\$ -	\$ -
108	INVESTIGATORS(7)	\$ 157,855	\$ 250,000	\$ 366,047
108-HOLI	INVESTIGATORS - HOLIDAY	\$ 491	\$ -	\$ -
109	CAPTAINS(1)	\$ 65,127	\$ 70,337	\$ 73,854
110	LIEUTENANT (5)	\$ 215,101	\$ 240,000	\$ 250,880
110-HOLI	LIEUTENANT - HOLIDAY	\$ 582	\$ -	\$ -
115	SERGEANTS(7)	\$ 294,500	\$ 337,000	\$ 408,939
115-HOLI	SERGEANTS - HOLIDAY	\$ 10,658	\$ -	\$ -
161	SECRETARY(S) (5)	\$ 162,736	\$ 180,000	\$ 203,275
169	PART-TIME PERSONNEL	\$ -	\$ -	\$ 15,450
186	LONGEVITY PAY	\$ 40,000	\$ 27,000	\$ 29,500
187	OVERTIME PAY	\$ 3,665	\$ 17,500	\$ 26,250
187	OVERTIME PAY - COMP PAYOUT	\$ 31,587	\$ -	\$ -
187	OVERTIME PAY - COMP	\$ 11,106	\$ 1,139	\$ -
187	OVERTIME PAY - HOLIDAY PAY	\$ -	\$ 60,000	\$ 63,000
187	OVERTIME PAY - K9OVT	\$ 4,722	\$ 5,800	\$ 5,880
187	OVERTIME PAY - VACAY	\$ 19,083	\$ 3,895	\$ -
188	BONUS PAYMENTS - BONUS	\$ 11,000	\$ 6,000	\$ 18,000
188-LEHTR	BONUS PAYMENTS - LEHTR	\$ -	\$ 40,000	\$ 40,000
196	IN-SERVICE TRAINING	\$ 37,987	\$ 35,000	\$ 10,000
196-POST	IN-SERVICE TRAINING - POST	\$ -	\$ -	\$ 40,000
201	SOCIAL SECURITY	\$ 139,837	\$ 120,000	\$ 158,876
204	TCRS RETIREMENT	\$ 119,478	\$ 110,000	\$ 149,258
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 2,822	\$ 1,350	\$ 1,440
206	LIFE INSURANCE	\$ 521	\$ 360	\$ 298
207	MEDICAL INSURANCE	\$ 346,861	\$ 285,000	\$ 365,832
208	DENTAL INSURANCE	\$ 1,352	\$ 875	\$ 771
209	SHORT TERM DISABILITY	\$ 1,424	\$ 1,200	\$ 1,044
210	UNEMPLOYMENT COMPENSATION	\$ 1,149	\$ 875	\$ 945
212	MEDICARE	\$ 32,704	\$ 29,000	\$ 37,157
302	ADVERTISING	\$ 600	\$ 6,500	\$ 7,000
307	COMMUNICATION	\$ 4,802	\$ -	\$ -
312	CONTRACTS WITH PRIVATE AGENCIES	\$ 2,205	\$ 4,000	\$ 7,000
317	DATA PROCESSING SERVICES	\$ 11,946	\$ 6,407	\$ 6,407
320	DUES & MEMBERSHIPS	\$ 5,263	\$ 5,778	\$ 4,000
322	EVALUATING & TESTING	\$ 1,503	\$ 4,500	\$ 3,500
332	LEGAL NOTICES, REC & COURT COSTS	\$ 365	\$ 100	\$ 250
334	MAINTENANCE AGREEMENTS	\$ 19,476	\$ 22,100	\$ 22,100

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
335	MAINTENANCE & REPAIR - BLDGS	\$ 2,898	\$ 750	\$ 2,500
336	MAINTENANCE & REPAIR - EQUIPMENT	\$ 2,041	\$ 5,350	\$ 3,000
336	MAINTENANCE & REPAIR - EQUIPMENT - LESO	\$ -	\$ 250	\$ -
337	MAINTENANCE & REPAIR - OFFICE EQPT	\$ 980	\$ 1,200	\$ 1,000
338	MAINTENANCE & REPAIR - VEHICLES	\$ 74,621	\$ 80,000	\$ 75,000
347	PEST CONTROL	\$ 282	\$ 300	\$ 300
348	POSTAL CHARGES	\$ 1,257	\$ 2,000	\$ 1,500
349	PRINTING, STATIONERY & FORMS	\$ 2,041	\$ 1,500	\$ 2,000
351	RENTALS	\$ 11,700	\$ 13,000	\$ 11,700
353	TOW IN SERVICES	\$ 3,125	\$ 4,500	\$ 3,500
355	TRAVEL	\$ 21,978	\$ 27,000	\$ 30,000
355	TRAVEL - LESO	\$ -	\$ 2,500	\$ 2,500
410	CUSTODIAL SUPPLIES	\$ 4,919	\$ 6,000	\$ 7,500
425	GASOLINE	\$ 125,677	\$ 115,000	\$ 105,000
431	LAW ENFORCEMENT SUPPLIES	\$ 11,224	\$ 17,000	\$ 15,000
431	LAW ENFORCEMENT SUPPLIES - LESO	\$ 14,384	\$ 3,400	\$ 4,000
435	OFFICE SUPPLIES	\$ 8,926	\$ 9,000	\$ 9,000
450	TIRES & TUBES	\$ 10,728	\$ 16,000	\$ 15,000
451	UNIFORMS	\$ 25,637	\$ 20,000	\$ 30,000
452	UTILITIES	\$ 6,832	\$ 8,500	\$ 9,500
499	OTHER SUPPLIES & MATERIALS	\$ 934	\$ 1,500	\$ 2,000
513	WORKER'S COMP	\$ 53,986	\$ 53,955	\$ 53,955
516	OTHER SELF-INSURED CLAIMS	\$ 1,000	\$ 3,500	\$ 1,000
599	OTHER CHARGES	\$ 156	\$ 750	\$ 1,500
599-DIRAP	OTHER CHARGES - DIRAP	\$ 11,238	\$ -	\$ -
709	DATA PROCESSING EQPT	\$ 4,601	\$ 500	\$ 25,000
709	DATA PROCESSING EQPT - RSRV	\$ 1,045	\$ -	\$ -
709	DATA PROCESSING EQPT- SEXO	\$ -	\$ 350	\$ -
711	FURNITURE & FIXTURES	\$ 3,650	\$ 5,150	\$ 4,000
716	LAW ENFORCEMENT EQPT	\$ 12,804	\$ 14,858	\$ 12,000
716-LESO	LAW ENFORCEMENT EQPT - LESO	\$ 6,270	\$ 1,500	\$ 3,700
170	SCHOOL RESOURCE OFFICERS (14) (1) pd out of 110	\$ 362,183	\$ 456,917	\$ 484,655
170-COMP	SCHOOL RESOURCE OFFICERS - COMP	\$ -	\$ 4,300	\$ -
170-CORP	SCHOOL RESOURCE OFFICERS (2)	\$ 80,852	\$ 135,831	\$ 142,623
170-HOLI	SCHOOL RESOURCE OFFICERS - HOLIDAY	\$ 6,415	\$ 7,110	\$ 6,825
170-VACAY	SCHOOL RESOURCE OFFICERS - VACAY	\$ -	\$ 2,120	\$ -
186-SRO	LONGEVITY PAY - SRO	\$ -	\$ 16,200	\$ 15,800
196-SRO	IN-SERVICE TRAINING- SRO	\$ 400	\$ 10,400	\$ 5,000
201-SRO	SOCIAL SECURITY - SRO	\$ -	\$ 39,500	\$ 40,294
204-SRO	TCRS RETIREMENT - SRO	\$ -	\$ 36,000	\$ 38,085
205-SRO	EMPLOYEE & DEPENDENT INSURANCE - SRO	\$ -	\$ -	\$ 720
206-SRO	LIFE INSURANCE - SRO	\$ -	\$ 149	\$ 149
207-SRO	MEDICAL INSURANCE - SRO	\$ -	\$ 93,000	\$ 109,750
208-SRO	DENTAL INSURANCE - SRO	\$ -	\$ 257	\$ 257
209-SRO	SHORT TERM DISABILITY - SRO	\$ -	\$ 262	\$ 261
210-SRO	UNEMPLOYMENT COMPENSATION - SRO	\$ -	\$ 329	\$ 294
212-SRO	MEDICARE - SRO	\$ -	\$ 9,300	\$ 9,424
322-SRO	EVALUATION & TESTING - SRO	\$ 40	\$ 1,000	\$ 2,500
338-SRO	MAINTENANCE & REPAIR - VEHICLES - SRO	\$ -	\$ 25,000	\$ 30,000
355-SRO	TRAVEL - SRO	\$ 4,985	\$ 25,000	\$ 30,000
425-SRO	GASOLINE - SRO	\$ -	\$ 25,000	\$ 25,000
431-SRO	LAW ENFORCEMENT SUPPLIES - SRO	\$ -	\$ 71,525	\$ 20,000
435-SRO	OFFICE SUPPLIES - SRO	\$ -	\$ 300	\$ 5,000
451-SRO	UNIFORMS- SRO	\$ 6,109	\$ 20,000	\$ 22,639
709-SRO	DATA PROCESSING EQPT- SRO	\$ 13,564	\$ 20,000	\$ 25,000
716-SRO	LAW ENFORCEMENT EQUIPMENT - SRO	\$ -	\$ 50,500	\$ 35,724
196-TLETA	INSERVICE TRAINING - TLETA	\$ -	\$ 40,000	\$ 40,000
716-VCIF	LAW ENFORCEMENT EQUIPMENT - VCIF	\$ -	\$ 123,768	\$ -
	TOTAL SHERIFF DEPARTMENT	\$ 3,506,998	\$ 4,270,494	\$ 4,899,549
54210	COUNTY JAIL			
103	ASSNT. JAIL ADMINISTRATOR (1)	\$ 43,767	\$ 47,269	\$ 49,633
110	LIEUTENANT (1)	\$ 59,186	\$ 63,921	\$ 67,118
115	SERGEANT(5)	\$ 150,985	\$ 179,408	\$ 228,872
115-HOLI	SERGEANT - HOLIDAY	\$ 7,769	\$ -	\$ -
131	MEDICAL PERSONNEL (3)	\$ 90,403	\$ 135,343	\$ 147,374
160	GUARDS (26)	\$ 577,320	\$ 715,000	\$ 978,751
160-CORP	GUARDS (4) CORPORALS	\$ 109,171	\$ 156,000	\$ 168,362

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
160-HOLI	GUARDS - HOLIDAY	\$ 53,799	\$ -	\$ -
186	LONGEVITY PAY	\$ 11,200	\$ 10,900	\$ 11,600
187	OVERTIME PAY	\$ 80,700	\$ 40,000	\$ 36,750
187-HOLI	OVERTIME PAY - HOLIDAY PAY	\$ -	\$ 78,400	\$ 73,500
187	OVERTIME PAY - COMP	\$ -	\$ 412	\$ -
187	OVERTIME PAY - VACAY	\$ 4,734	\$ 7,639	\$ -
188	BONUS PAYMENTS	\$ 11,000	\$ 6,000	\$ 5,000
196	IN-SERVICE TRAINING	\$ 588	\$ -	\$ 750
201	SOCIAL SECURITY	\$ 72,294	\$ 87,000	\$ 109,552
204	TCRS RETIREMENT	\$ 55,085	\$ 70,000	\$ 103,251
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 1,531	\$ 2,000	\$ 1,800
206	LIFE INSURANCE	\$ 371	\$ 325	\$ 372
207	MEDICAL INSURANCE	\$ 188,965	\$ 227,000	\$ 320,103
208	DENTAL INSURANCE	\$ 268	\$ 100	\$ -
209	SHORT TERM DISABILITY	\$ 1,261	\$ 1,145	\$ 1,305
210	UNEMPLOYMENT COMPENSATION	\$ 875	\$ 1,000	\$ 840
212	MEDICARE	\$ 16,908	\$ 22,000	\$ 25,621
307	COMMUNICATION	\$ 17,952	\$ -	\$ -
312	CONTRACTS W/PRIV. AGENC.	\$ 26,400	\$ 26,400	\$ 26,400
322	EVALUATION & TESTING	\$ 3,418	\$ 6,500	\$ 3,500
334	MAINTENANCE AGREEMENTS	\$ 7,898	\$ 8,300	\$ 7,500
335	MAINTENANCE & REPAIR - BUILDINGS	\$ 87,203	\$ 65,000	\$ 75,000
336	MAINTENANCE & REPAIR - EQUIPMENT	\$ 5,846	\$ 40,000	\$ 15,000
338	MAINTENANCE & REPAIR - VEHICLES	\$ 15	\$ -	\$ 250
347	PEST CONTROL	\$ 600	\$ 600	\$ 360
349	PRINTING, STATIONERY & FORMS	\$ 490	\$ -	\$ 750
355	TRAVEL	\$ 7,327	\$ 5,000	\$ 5,000
410	CUSTODIAL SUPPLIES	\$ 21,070	\$ 25,000	\$ 25,000
413	DRUGS & MEDICAL SUPPLIES	\$ 66,884	\$ 45,000	\$ 50,000
422	FOOD SUPPLIES	\$ 267,976	\$ 339,500	\$ 365,000
425	GASOLINE	\$ 85	\$ -	\$ 150
431	LAW ENFORCEMENT SUPPLIES	\$ -	\$ 4,900	\$ 2,000
435	OFFICE SUPPLIES	\$ 245	\$ 1,050	\$ 750
451	UNIFORMS	\$ 9,376	\$ 12,000	\$ 15,000
452	UTILITIES	\$ 228,911	\$ 240,000	\$ 240,000
499	OTHER SUPPLIES & MATERIALS	\$ 54,645	\$ 55,000	\$ 55,000
507	MEDICAL CLAIMS	\$ 217,769	\$ 240,000	\$ 225,000
513	WORKER'S COMP	\$ 43,143	\$ 31,099	\$ 31,099
516	OTHER SELF-INSURED CLAIMS	\$ -	\$ 1,000	\$ 1,000
599	OTHER CHARGES	\$ -	\$ -	\$ 250
599-DIRAP	OTHER CHARGES - DIRAP	\$ 12,000	\$ -	\$ -
709	DATA PROCESSING EQUIPMENT	\$ 3,729	\$ 3,500	\$ 5,000
711	FURNITURE & FIXTURES	\$ 1,754	\$ 2,500	\$ 2,000
169-EBP	PART-TIME PERSONNEL - EBP	\$ 3,612	\$ 7,412	\$ 10,000
186-EBP	LONGEVITY PAY - EBP	\$ -	\$ 600	\$ -
189-EBP	OTHER SALARIES & WAGES (EBP)	\$ 10,200	\$ 40,289	\$ 42,000
201-EBP	SOCIAL SECURITY - EBP	\$ 841	\$ 2,995	\$ 2,800
204-EBP	TCRS RETIREMENT - EBP	\$ 149	\$ 2,249	\$ 2,500
207-EBP	MEDICAL INSURANCE - EBP	\$ 1,504	\$ 8,713	\$ 8,940
210-EBP	UNEMPLOYMENT COMPENSATION - EBP	\$ 22	\$ 42	\$ 40
212-EBP	MEDICARE - EBP	\$ 196	\$ 700	\$ 720
302-EBP	ADVERTISING - EBP	\$ 120	\$ -	\$ -
307-EBP	COMMUNICATION - EBP	\$ 3,499	\$ 2,620	\$ 1,620
322-EBP	EVALUATION & TESTING - EBP	\$ 442	\$ -	\$ -
355-EBP	TRAVEL - EBP	\$ -	\$ 3,000	\$ 3,000
399-EBP	OTHER CONTRACTED SERVICES - EBP	\$ 44,185	\$ 175,000	\$ 175,000
435-EBP	OFFICE SUPPLIES - EBP	\$ 804	\$ 13,000	\$ 14,000
499-EBP	OTHER SUPPLIES & MATERIALS	\$ 2,627	\$ 39,173	\$ 35,173
599-EBP	OTHER CHARGES	\$ -	\$ 12,000	\$ 12,000
709-EBP	DATA PROCESSING EQUIPMENT - EBP	\$ 15,071	\$ -	\$ -
730-EBP	VOCATIONAL INSTRUCTION EQUIP - EBP	\$ -	\$ -	\$ 85,000
187-MHTRN	OVERTIME PAY - MHTRN	\$ 159	\$ 3,019	\$ 500
188-MHTRN	BONUS PAYMENTS - MHTRN	\$ 500	\$ 1,000	\$ 500
189-MHTRN	OTHER SALARIES & WAGES - MTHRN	\$ 21,700	\$ 45,071	\$ 39,000
201-MHTRN	SOCIAL SECURITY - MHTRN	\$ 1,322	\$ 2,674	\$ 2,480
204-MHTRN	STATE RETIREMENT - MHTRN	\$ -	\$ 1,992	\$ 2,344
207-MHTRN	MEDICAL INSURANCE - MHTRN	\$ 5,364	\$ 14,013	\$ 9,146
210-MHTRN	UNEMPLOYMENT COMPENSATION - MHTRN	\$ 49	\$ 100	\$ 42

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

		\$	\$	\$
212-MHTRN	MEDICARE - MHTRN	309	637	580
322-MHTRN	EVALUATION & TESTING - MHTRN	235	300	100
338-MHTRN	MAINTENANCE & REPAIR - VEHICLES - MHTRN	41	1,000	1,000
399-MHTRN	OTHER CONTRACTED SERVICES - MHTRN	-	2,615	3,000
425-MHTRN	GASOLINE - MHTRN	162	18,000	4,000
451-MHTRN	UNIFORMS - MHTRN	2,594	4,637	1,308
716-MHTRN	LAW ENFORCEMENT EQUIPMENT	1,367	9,000	1,000
399-REENT	OTHER CONTRACTED SERVICES - REENT	-	142,643	140,393
451-TCI	UNIFORMS - TCI	-	13,938	-
499-TCI	OTHER SUPPLIES & MATERIALS - TCI	-	1,062	-
	TOTAL COUNTY JAIL	2,739,990	3,572,705	4,079,749
54220	WORKHOUSE (LITTER GRANT)			
119	ACCOUNTANTS/BOOKKEEPERS	5,622	7,034	7,034
160	GUARDS	25,123	21,166	21,166
201	SOCIAL SECURITY	1,022	1,200	1,200
204	TCRS RETIREMENT	-	314	314
210	UNEMPLOYMENT COMPENSATION	14	21	21
212	EMPLOYER MEDICARE	239	265	265
422	FOOD SUPPLIES	8,475	5,000	5,000
425	GASOLINE	1,478	2,000	2,000
499	OTHER SUPPLIES & MATERIALS	-	1,500	1,500
599	OTHER CHARGES	16,490	20,000	20,000
599	OTHER CHARGES- INS			
	TOTAL WORKHOUSE	58,463	58,500	58,500
54250	WORK RELEASE - LAWN MAINTENANCE			
167	MAINTENANCE PERSONNEL	24,419	23,480	-
187	OVERTIME PAY - COMP	984	1,010	-
187	OVERTIME PAY - VACAY	3,214	1,948	-
201	SOCIAL SECURITY	1,761	1,591	-
204	STATE RETIREMENT	1,343	1,327	-
206	LIFE INSURANCE	50	19	-
207	MEDICAL INSURANCE	654	3,642	-
208	DENTAL INSURANCE	171	65	-
209	DISABILITY INSURANCE	174	66	-
210	UNEMPLOYMENT COMPENSATION	21	21	-
212	EMPLOYER MEDICARE	412	372	-
312	CONTRACTS WITH PRIVATE AGENCIES	3,564	-	-
336	MAINTENANCE & REPAIR - EQUIPMENT	3,114	3,700	-
338	MAINTENANCE & REPAIR - VEHICLES	410	450	-
422	FOOD SUPPLIES	587	600	-
425	GASOLINE	3,207	4,500	-
433	LUBRICANTS	189	275	-
450	TIRES AND TUBES	505	1,000	-
499	OTHER SUPPLIES & MATERIALS	2,005	3,000	-
513	WORKER'S COMP	728	724	-
599	OTHER CHARGES	520	250	-
717	MAINTENANCE EQUIPMENT	180	-	-
	TOTAL WORK RELEASE	48,212	48,040	-
54310	FIRE PREVENTION & CONTROL			
309	CONTRACTS W/GOVERNMENT AGENCIES	2,000	2,000	2,000
54410	CIVIL DEFENSE			
196	IN-SERVICE TRAINING	700	700	700
317	DATA PROCESSING SERVICES	-	6,000	6,000
320	DUES & MEMBERSHIPS	110	55	110
336	MAINTENANCE & REPAIR EQPT.	1,249	1,500	3,000
338	MAINTENANCE & REPAIR VEHICLES	4,344	1,200	5,000
425	GASOLINE	456	750	1,200
451	UNIFORMS	-	-	800
499	OTHER SUPPLIES AND MATERIALS	100	250	500
599	OTHER CHARGES - (2020 GRANT)	11,864	-	-
599	OTHER CHARGES - (2021 GRANT)	-	9,693	-
599	OTHER CHARGES - (2022 GRANT)	-	11,624	-
709	DATA PROCESSING EQUIPMENT	1,895	750	2,000
790	OTHER EQUIPMENT	799	-	500

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
	TOTAL CIVIL DEFENSE	\$ 21,517	\$ 32,522	\$ 19,810
54420	RESCUE SQUAD			
316	CONTRIBUTIONS	\$ 412,500	\$ 1,188,436	\$ 412,500
54490	OTHER EMERGENCY MANAGEMENT			
316	CONTRIBUTIONS	\$ 339,245	\$ 339,245	\$ 339,245
799	OTHER CAPITAL OUTLAY	\$ -	\$ 189,000	\$ -
	TOTAL OTHER EMERGENCY MANAGEMENT	\$ 339,245	\$ 528,245	\$ 339,245
54610	COUNTY CORONER/MEDICAL EXAMINER			
196	IN-SERVICE TRAINING	\$ -	\$ -	\$ 3,500
201	SOCIAL SECURITY	\$ 603	\$ 600	\$ 671
204	STATE RETIREMENT	\$ 555	\$ 550	\$ 634
212	MEDICARE	\$ 141	\$ 140	\$ 157
338	MAINTENANCE & REPAIR-VEHICLES	\$ 819	\$ 250	\$ -
340	MEDICAL & DENTAL SERVICES	\$ 20,000	\$ 20,000	\$ 50,000
399	OTHER CONTRACTED SERVICES	\$ 10,096	\$ 10,000	\$ 10,815
399	OTHER CONTRACTED SERVICES-AUTOPSIES	\$ 127,738	\$ 120,000	\$ 120,000
399	OTHER CONTRACTED SERVICES- CREM	\$ -	\$ 750	\$ 800
425	GASOLINE	\$ 368	\$ 800	\$ -
	TOTAL CO. CORONER/MEDICAL EXAMINER	\$ 160,320	\$ 153,090	\$ 186,577
	TOTAL PUBLIC SAFETY	\$ 7,289,245	\$ 9,854,032	\$ 9,997,930
55110	LOCAL HEALTH CENTER			
307	COMMUNICATION	\$ 7,421	\$ 8,200	\$ 8,700
309	CONTRACTS W/GOVT AGENCIES	\$ 90,290	\$ 90,290	\$ 91,600
320	DUES & MEMBERSHIPS	\$ 375	\$ 375	\$ 400
328	JANITORIAL SERVICES	\$ 21,600	\$ 21,600	\$ 21,600
332	LEGAL NOTICES, REC/COURT COSTS	\$ 141	\$ -	\$ 200
335	MAINTENANCE & REPAIR - BUILDINGS	\$ 4,967	\$ 3,500	\$ 3,500
347	PEST CONTROL	\$ 288	\$ 288	\$ 300
349	PRINTING, STATIONERY & FORMS	\$ -	\$ -	\$ 500
359	DISPOSAL FEES	\$ 260	\$ 1,200	\$ 1,000
422	FOOD SUPPLIES	\$ 360	\$ 500	\$ 500
435	OFFICE SUPPLIES	\$ -	\$ -	\$ 250
452	UTILITIES	\$ 23,632	\$ 27,000	\$ 30,000
499	OTHER SUPPLIES & MATERIALS	\$ 979	\$ 2,000	\$ 2,000
599-PPI	OTHER CHARGES	\$ 1,171	\$ 1,310	\$ -
	TOTAL LOCAL HEALTH CENTER	\$ 151,484	\$ 156,263	\$ 160,550
55120	ANIMAL CONTROL			
316	CONTRIBUTIONS	\$ 87,500	\$ 98,125	\$ 145,000
55130	AMBULANCE /EMER MEDICAL SERVICES			
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 69,576	\$ 71,663	\$ 73,813
103	ASSISTANT	\$ 57,767	\$ 60,665	\$ 62,475
131	MEDICAL PERSONNEL	\$ 1,331,244	\$ 1,610,000	\$ 985,088
161	SECRETARY(S)	\$ 10,940	\$ 31,000	\$ -
169	PART-TIME	\$ 116,437	\$ 132,000	\$ 83,700
184	EDUCATIONAL INCENTIVES	\$ -	\$ 2,588	\$ 2,583
186	LONGEVITY PAY	\$ 22,800	\$ 20,700	\$ 19,000
187	OVERTIME PAY	\$ 22,927	\$ -	\$ 674,682
187	OVERTIME PAY - COMP PAYOUT	\$ 23	\$ -	\$ -
187	OVERTIME PAY - VACAY	\$ 10,663	\$ 3,174	\$ 7,733
187-HOLI	OVERTIME PAY - HOLIDAY PAY	\$ 86,876	\$ 107,000	\$ 166,264
196	IN-SERVICE TRAINING	\$ 7,352	\$ 8,000	\$ 8,000
196-SAMHS	IN-SERVICE TRAINING - SAMHS	\$ -	\$ 44,655	\$ -
201	SOCIAL SECURITY	\$ 103,664	\$ 126,000	\$ 128,671
204	TCRS RETIREMENT	\$ 78,101	\$ 102,000	\$ 108,536
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 296	\$ 350	\$ 360
206	LIFE INSURANCE	\$ 155	\$ 149	\$ 75
207	MEDICAL INSURANCE	\$ 180,045	\$ 210,000	\$ 228,645
208	DENTAL INSURANCE	\$ 450	\$ 400	\$ 257
209	SHORT TERM DISABILITY	\$ 544	\$ 450	\$ 261
210	UNEMPLOYMENT COMPENSATION	\$ 776	\$ 950	\$ 693
212	MEDICARE	\$ 24,244	\$ 30,468	\$ 30,093

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
215	ON-BEHALF PAYMENTS TO OPEB	\$ 800	\$ 1,200	\$ 1,200
307	COMMUNICATION	\$ 19,429	\$ -	\$ -
312	CONTRACTS W/PRIVATE AGENCIES	\$ 112,683	\$ 142,000	\$ 145,000
317	DATA PROCESSING SERVICES	\$ 765	\$ 4,500	\$ 1,500
320	DUES & MEMBERSHIPS	\$ 815	\$ 775	\$ 1,000
322	EVALUATION & TESTING	\$ 1,330	\$ 3,200	\$ 5,000
333	LICENSES	\$ 2,985	\$ 3,500	\$ 4,000
334	MAINTENANCE AGREEMENTS	\$ 1,717	\$ 23,382	\$ 26,741
335	MAINTENANCE & REPAIR-BUILDINGS	\$ 13,440	\$ 3,500	\$ 5,000
336	MAINTENANCE & REPAIR-EQUIPMENT	\$ 8,581	\$ 8,750	\$ 9,000
337	MAINTENANCE & REPAIR-OFFICE EQPT	\$ 376	\$ 350	\$ -
338	MAINTENANCE & REPAIR-VEHICLES	\$ 93,076	\$ 103,000	\$ 112,000
347	PEST CONTROL	\$ 180	\$ 180	\$ 180
348	POSTAL CHARGES	\$ 28	\$ 25	\$ 100
349	PRINTING, STATIONARY & FORMS	\$ 200	\$ -	\$ 100
353	TOW IN SERVICES	\$ 2,600	\$ 3,000	\$ 3,000
355	TRAVEL	\$ 5,479	\$ 6,000	\$ 5,500
355-SAMHS	TRAVEL - SAMHS	\$ -	\$ 9,647	\$ -
359	DISPOSAL FEES	\$ 882	\$ 900	\$ 1,000
399	OTHER CONTRACTED SERVICES	\$ 180	\$ 200	\$ 250
410	CUSTODIAL SUPPLIES	\$ 2,114	\$ 3,500	\$ 2,750
413	DRUGS & MEDICAL SUPPLIES	\$ 104,514	\$ 135,000	\$ 135,000
413-SAMHS	DRUGS & MEDICAL SUPPLIES - SAMHS	\$ -	\$ 64,928	\$ -
425	GASOLINE	\$ 77,744	\$ 83,000	\$ 96,000
435	OFFICE SUPPLIES	\$ 733	\$ 1,000	\$ 1,000
450	TIRES & TUBES	\$ 14,097	\$ 19,000	\$ 18,000
451	UNIFORMS	\$ 8,371	\$ 11,000	\$ 11,000
452	UTILITIES	\$ 20,337	\$ 21,000	\$ 24,000
499	OTHER SUPPLIES & MATERIALS	\$ 16	\$ 800	\$ 250
506	LIABILITY INSURANCE	\$ 14,741	\$ 20,698	\$ 23,803
511	VEHICLE & EQUIPMENT INSURANCE	\$ 43,156	\$ 75,307	\$ 91,613
513	WORKER'S COMPENSATION	\$ 125,093	\$ 118,751	\$ 118,751
599	OTHER CHARGES	\$ -	\$ -	\$ 500
708	COMMUNICATION EQPT	\$ 1,164	\$ 500	\$ 5,720
709	DATA PROCESSING EQPT	\$ 17	\$ -	\$ 6,260
711	FURNITURE & FIXTURES	\$ 2,000	\$ 4,075	\$ 4,500
718-SAMHS	MOTOR VEHICLES - SAMHS	\$ -	\$ 49,000	\$ -
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 115,572
	TOTAL AMBULANCE/EMERGENCY MED.	\$ 2,804,523	\$ 3,483,880	\$ 3,556,219
55170	ALCOHOL & DRUG PROGRAMS			
105	SUPERVISOR/DIRECTOR	\$ 42,935	\$ 42,827	\$ 43,659
201	SOCIAL SECURITY	\$ 1,909	\$ 2,655	\$ 2,707
204	STATE RETIREMENT	\$ 2,362	\$ 2,420	\$ 2,559
207	MEDICAL INSURANCE	\$ 7,194	\$ 7,667	\$ 7,112
210	UNEMPLOYMENT COMPENSATION	\$ 18	\$ 21	\$ 21
212	EMPLOYER MEDICARE	\$ 447	\$ 621	\$ 634
307	COMMUNICATION	\$ 619	\$ 708	\$ 720
348	POSTAL CHARGES	\$ 1,941	\$ 4,000	\$ 1,000
349	PRINTING, STATIONARY & FORMS	\$ 611	\$ 1,000	\$ 4,000
355	TRAVEL	\$ 2,555	\$ 5,179	\$ 5,438
399	OTHER CONTRACTED SERVICES	\$ -	\$ 25,357	\$ -
435	OFFICE SUPPLIES	\$ 12,010	\$ 12,272	\$ 4,000
499	OTHER SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 8,655
513	WORKER'S COMPENSATION	\$ 73	\$ 100	\$ 65
189-LIFE	OTHER SALARIES & WAGES	\$ 42,131	\$ 45,516	\$ 42,144
201-LIFE	SOCIAL SECURITY	\$ 2,534	\$ 2,822	\$ 2,650
204-LIFE	STATE RETIREMENT	\$ 2,317	\$ 2,572	\$ 2,412
207-LIFE	MEDICAL INSURANCE	\$ 8,176	\$ 8,577	\$ 8,500
210-LIFE	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 21	\$ 21
212-LIFE	EMPLOYER MEDICARE	\$ 593	\$ 660	\$ 620
307-LIFE	COMMUNICATION - LIFE	\$ 700	\$ 700	\$ 700
355-LIFE	TRAVEL	\$ 8,169	\$ 7,710	\$ 7,710
435-LIFE	OFFICE SUPPLIES - LIFE	\$ -	\$ 100	\$ 100
189-SORII	OTHER SALARIES & WAGES	\$ 20,807	\$ -	\$ -
201-SORII	SOCIAL SECURITY	\$ 1,280	\$ -	\$ -
204-SORII	STATE RETIREMENT	\$ 1,144	\$ -	\$ -
206-SORII	LIFE INSURANCE	\$ 46	\$ -	\$ -

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

209-SORII	DISABILITY INSURANCE	\$ 164	\$ -	\$ -
210-SORII	UNEMPLOYMENT COMPENSATION	\$ 15	\$ -	\$ -
212-SORII	EMPLOYER MEDICARE	\$ 298	\$ -	\$ -
355-SORII	TRAVEL	\$ 2,457	\$ -	\$ -
435-SORII	OFFICE SUPPLIES - SORII	\$ 2,286	\$ -	\$ -
499-SORII	OTHER SUPPLIES AND MATERIALS - SORII	\$ 173	\$ -	\$ -
187-SOR3	OTHER SALARIES & WAGES - SOR3	\$ -	\$ 257	\$ -
189-SOR3	OTHER SALARIES & WAGES	\$ 3,448	\$ 9,928	\$ 7,875
201-SOR3	SOCIAL SECURITY	\$ 213	\$ 637	\$ 495
204-SOR3	STATE RETIREMENT	\$ 190	\$ 581	\$ 465
206-SOR3	LIFE INSURANCE	\$ 6	\$ 15	\$ 6
209-SOR3	DISABILITY INSURANCE	\$ 19	\$ 61	\$ 30
210-SOR3	UNEMPLOYMENT COMPENSATION	\$ -	\$ 11	\$ 11
212-SOR3	EMPLOYER MEDICARE	\$ 50	\$ 152	\$ 118
348-SOR3	POSTAL CHARGES	\$ -	\$ 1,250	\$ 1,250
349-SOR3	PRINTING, STATIONERY & FORMS	\$ -	\$ 2,500	\$ 2,500
355-SOR3	TRAVEL	\$ -	\$ 2,750	\$ 2,750
435-SOR3	OFFICE SUPPLIES	\$ 1,500	\$ -	\$ -
499-SOR3	OTHER SUPPLIES & MATERIALS	\$ -	\$ 4,000	\$ 4,000
599-SOR3	OTHER CHARGES	\$ -	\$ 4,750	\$ 4,750
	TOTAL ALCOHOL & DRUG PROGRAMS	\$ 171,411	\$ 200,397	\$ 169,677
55190	OTHER LOCAL HEALTH SERVICES			
103	ASSISTANT	\$ 831	\$ -	\$ -
105	SUPERVISOR/DIRECTOR	\$ 5,024	\$ 27,270	\$ 25,920
186	LONGEVITY	\$ -	\$ 500	\$ -
189	OTHER SALARIES & WAGES	\$ 15,481	\$ 45,434	\$ 37,800
201	SOCIAL SECURITY	\$ 1,207	\$ 4,497	\$ 3,951
204	STATE RETIREMENT	\$ 322	\$ 3,754	\$ 3,734
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 120	\$ 90	\$ 360
206	LIFE INSURANCE	\$ 25	\$ 20	\$ 75
207	MEDICAL INSURANCE	\$ 981	\$ 9,255	\$ 9,146
209	DISABILITY INSURANCE	\$ 87	\$ 70	\$ 262
210	UNEMPLOYMENT COMPENSATION	\$ 24	\$ 42	\$ 42
212	EMPLOYER MEDICARE	\$ 282	\$ 2,637	\$ 924
320	DUES & MEMBERSHIPS	\$ 300	\$ -	\$ -
322	EVALUATION & TESTING	\$ 43	\$ -	\$ -
355	TRAVEL (DFC GRANT)	\$ 26,089	\$ 14,390	\$ 13,286
399	OTHER CONTRACTED SERVICES	\$ 11,250	\$ 13,500	\$ 13,500
435	OFFICE SUPPLIES (DFC GRANT)	\$ 24,880	\$ 18,236	\$ 5,000
499	OTHER SUPPLIES AND MATERIALS	\$ 29,447	\$ 10,200	\$ 5,000
599	OTHER CHARGES	\$ -	\$ 10,748	\$ 6,000
	TOTAL OTHER HEALTH SERVICES	\$ 116,393	\$ 160,643	\$ 125,000
55390	APPROPRIATION TO STATE			
186	LONGEVITY	\$ 3,800	\$ 4,000	\$ 4,000
187	OVERTIME PAY - ANNUAL PAYOUTS	\$ 9,226	\$ 1,425	\$ 10,000
189	OTHER SALARIES & WAGES - DGA GRANT	\$ 388,894	\$ 446,875	\$ 508,000
201	SOCIAL SECURITY	\$ 24,232	\$ 30,000	\$ 30,000
204	STATE RETIREMENT	\$ 19,519	\$ 28,000	\$ 28,000
205	EMPLOYEE & DEPENDENT INSURANCE	\$ 1,076	\$ 3,000	\$ 3,000
206	LIFE INSURANCE	\$ 322	\$ 2,000	\$ 2,000
207	MEDICAL INSURANCE	\$ 36,730	\$ 65,000	\$ 67,252
208	DENTAL INSURANCE	\$ 707	\$ 2,000	\$ 2,000
209	DISABILITY INSURANCE	\$ 1,175	\$ 2,000	\$ 2,000
210	UNEMPLOYMENT COMPENSATION	\$ 284	\$ 3,000	\$ 3,000
212	EMPLOYER MEDICARE	\$ 5,667	\$ 10,759	\$ 10,000
302	ADVERTISING	\$ -	\$ 100	\$ 100
322	EVALUATION & TESTING	\$ 143	\$ 500	\$ 500
349	PRINTING, STATIONERY, & FORMS	\$ -	\$ 100	\$ 100
355	TRAVEL - DGA GRANT	\$ 5,893	\$ 8,000	\$ 15,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ 2,000	\$ 2,000
506	LIABILITY INSURANCE	\$ 206	\$ 500	\$ 500
513	WORKER'S COMP	\$ 1,944	\$ 3,000	\$ 3,000
599	OTHER CHARGES - DGA GRANT	\$ -	\$ 2,000	\$ 2,000
	TOTAL APPROPRIATION TO STATE	\$ 499,818	\$ 614,259	\$ 692,452
55900	OTHER PUBLIC HEALTH & WELFARE			

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
316	CONTRIBUTIONS	\$ 13,089	\$ -	\$ -
320	DUES & MEMBERSHIPS	\$ 9,714	\$ 9,714	\$ 9,714
399	OTHER CONTRACTED SERVICES	\$ 79,388	\$ 79,388	\$ 79,388
	TOTAL OTHER PUBLIC HEALTH & WELFARE	\$ 102,191	\$ 89,102	\$ 89,102
	TOTAL PUBLIC HEALTH & WELFARE	\$ 3,933,320	\$ 4,802,669	\$ 4,938,000
56300	SENIOR CITIZENS ASSISTANCE			
316	CONTRIBUTIONS	\$ 30,000	\$ 50,000	\$ 50,000
707	BUILDING CONSTRUCTION	\$ 32,957	\$ 17,043	\$ -
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 62,957	\$ 67,043	\$ 50,000
56500	LIBRARY			
105	SUPERVISOR	\$ 59,186	\$ 62,146	\$ 64,011
106	DEPUTIES	\$ 40,426	\$ 42,447	\$ 43,721
129	LIBRARIANS	\$ 88,880	\$ 104,570	\$ 107,708
169	PART-TIME	\$ 56,331	\$ 53,000	\$ 91,125
186	LONGEVITY	\$ 3,700	\$ 4,300	\$ 4,500
201	SOCIAL SECURITY	\$ 14,342	\$ 15,600	\$ 19,286
204	STATE RETIREMENT	\$ 5,259	\$ 4,700	\$ 4,399
206	LIFE INSURANCE	\$ 37	\$ 38	\$ -
207	MEDICAL INSURANCE	\$ 30,035	\$ 37,005	\$ 45,729
210	UNEMPLOYMENT INSURANCE	\$ 168	\$ 210	\$ 189
212	MEDICARE	\$ 3,354	\$ 3,800	\$ 4,511
307	COMMUNICATION	\$ 4,729	\$ 4,800	\$ 6,700
317	DATA PROCESSING SERVICES	\$ 1,685	\$ -	\$ -
320	DUES & MEMBERSHIPS	\$ 480	\$ 515	\$ 550
322	EVALUATION & TESTING	\$ 43	\$ -	\$ -
328	JANITORIAL SERVICES	\$ 900	\$ 900	\$ 900
334	MAINTENANCE AGREEMENTS	\$ 5,178	\$ 6,000	\$ 6,200
335	MAINT. & REPAIR SERVICES-BUILDINGS	\$ 8,429	\$ 9,360	\$ 6,500
347	PEST CONTROL	\$ 420	\$ 420	\$ 420
348	POSTAL CHARGES	\$ 1,437	\$ 1,900	\$ 1,600
349	PRINTING, STATIONERY & FORMS	\$ 911	\$ 1,000	\$ 1,000
355	TRAVEL	\$ 276	\$ 2,200	\$ 750
410	CUSTODIAL SUPPLIES	\$ 1,255	\$ 1,900	\$ 1,800
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 5,527	\$ 3,500	\$ 6,000
429-GLAD	INSTRUCTIONAL SUPPLIES & MATERIALS-GLAD	\$ 2,444	\$ -	\$ -
432	LIBRARY BOOKS/MEDIA	\$ 32,273	\$ 30,700	\$ 35,700
432-CATH	LIBRARY BOOKS/MEDIA- CATH	\$ 5,516	\$ 19,484	\$ -
432-GLAD	LIBRARY BOOKS/MEDIA-GLAD	\$ 7,500	\$ 15,000	\$ -
435	OFFICE SUPPLIES	\$ 10,058	\$ 10,600	\$ 10,000
437	PERIODICALS	\$ 5,757	\$ 5,875	\$ 4,800
452	UTILITIES	\$ 21,805	\$ 22,000	\$ 25,000
509	REFUNDS	\$ 143	\$ 100	\$ 100
513	WORKERS COMPENSATION	\$ 335	\$ 422	\$ 422
599	OTHER CHARGES	\$ 66	\$ -	\$ -
599-CATH	OTHER CHARGES - CATH	\$ -	\$ 39,327	\$ -
599-DIRAP	OTHER CHARGES - DIRAP	\$ 9,744	\$ 2,256	\$ -
709	DATA PROCESSING EQPT	\$ 2,736	\$ -	\$ 2,000
709-GLAD	DATA PROCESSING EQPT - GLAD	\$ -	\$ 5,500	\$ -
711	FURNITURE & FIXTURES	\$ 1,062	\$ -	\$ 500
790-TOP	OTHER EQUIPMENT - TOP	\$ 6,182	\$ -	\$ -
	TOTAL EXPENDITURES LIBRARY FUND	\$ 438,609	\$ 511,375	\$ 496,121
56900	OTHER SOC. CULTURAL/RECREATIONAL			
316	CONTRIBUTIONS	\$ 67,205	\$ 90,500	\$ 85,500
	TOTAL OTHER/SOC. CULT/RECREATIONAL	\$ 67,205	\$ 90,500	\$ 85,500
	TOTAL OTHER/SOC. CULT/RECREATIONAL	\$ 568,771	\$ 668,918	\$ 631,621
57100	AGRICULTURAL & NATURAL RESOURCES			
140	SALARY SUPPLEMENTS (TSU)	\$ 64,151	\$ 50,000	\$ 72,557
140	SALARY SUPPLEMENTS (UT)	\$ 107,907	\$ 97,240	\$ 100,067
161	SECRETARY(S)	\$ -	\$ 2,400	\$ 4,200
191	BOARD & COMMITTEE MEMBER FEES	\$ 750	\$ 500	\$ 600
201	SOCIAL SECURITY	\$ -	\$ 175	\$ 260
210	UNEMPLOYMENT COMPENSATION	\$ -	\$ 21	\$ 21

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
212	MEDICARE	\$ -	\$ 45	\$ 61
307	COMMUNICATION	\$ 2,083	\$ -	\$ -
320	DUES & MEMBERSHIPS	\$ 500	\$ 600	\$ 600
334	MAINTENANCE AGREEMENTS	\$ 654	\$ 720	\$ 720
335	MAINTENANCE & REPAIRS - BUILDINGS	\$ 4,835	\$ 6,628	\$ 5,000
335-DIRAP	MAINTENANCE & REPAIRS - BUILDINGS - DIRAP	\$ 12,000	\$ -	\$ -
338	MAINTENANCE & REPAIR-VEHICLES	\$ -	\$ 100	\$ 750
347	PEST CONTROL	\$ 144	\$ 144	\$ 144
359	DISPOSAL FEES	\$ 260	\$ 780	\$ 780
425	GASOLINE	\$ 527	\$ 575	\$ 750
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 1,500	\$ 3,000	\$ 3,000
452	UTILITIES	\$ 9,868	\$ 10,750	\$ 11,000
513	WORKER'S COMPENSATION	\$ 9	\$ -	\$ 10
	TOTAL AGRI/NATURAL RESOURCES	\$ 205,188	\$ 173,678	\$ 200,520
57500	SOIL CONSERVATION			
140	SALARY SUPPLEMENTS	\$ 60,287	\$ 64,288	\$ 66,591
201	SOCIAL SECURITY	\$ 3,204	\$ 3,405	\$ 4,129
204	TCRS RETIREMENT	\$ 3,316	\$ 3,640	\$ 3,903
207	MEDICAL INSURANCE	\$ 8,176	\$ 9,115	\$ 9,146
210	UNEMPLOYMENT COMPENSATION	\$ 21	\$ 21	\$ 21
212	MEDICARE	\$ 749	\$ 798	\$ 966
307	COMMUNICATION	\$ 553	\$ -	\$ -
320	DUES & MEMBERSHIPS	\$ 1,135	\$ 810	\$ 1,100
348	POSTAL CHARGES	\$ 79	\$ 200	\$ 250
355	TRAVEL	\$ -	\$ 1,131	\$ 1,500
435	OFFICE SUPPLIES	\$ 40	\$ 68	\$ 75
513	WORKER'S COMP	\$ 76	\$ 65	\$ 65
599	OTHER CHARGES	\$ 2,063	\$ 1,439	\$ 2,000
	TOTAL SOIL CONSERVATION	\$ 79,699	\$ 84,980	\$ 89,746
	TOTAL AGRIC/NATURAL RESOURCES	\$ 284,887	\$ 258,658	\$ 290,266
58110	TOURISM			
316	CONTRIBUTIONS	\$ 53,400	\$ 54,400	\$ 176,500
	TOTAL TOURISM	\$ 53,400	\$ 54,400	\$ 176,500
58120	INDUSTRIAL DEVELOPMENT			
316	CONTRIBUTIONS	\$ 205,479	\$ 205,480	\$ 205,480
316-TIF	CONTRIBUTIONS - TIF	\$ 37,623	\$ 27,951	\$ 27,407
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 243,102	\$ 233,431	\$ 232,887
58220	AIRPORT			
316	CONTRIBUTIONS	\$ 69,000	\$ 69,000	\$ 69,000
58300	VETERANS SERVICE			
105	SUPERVISOR/DIRECTOR	\$ 44,466	\$ 46,698	\$ 52,000
161	SECRETARY(S)	\$ 38,170	\$ 38,595	\$ 39,753
186	LONGEVITY PAY	\$ 2,600	\$ 900	\$ 1,000
187	OVERTIME PAY - VACAY	\$ 5,425	\$ -	\$ -
201	SOCIAL SECURITY	\$ 5,318	\$ 5,150	\$ 5,751
204	TCRS RETIREMENT	\$ 4,299	\$ 4,869	\$ 5,436
207	MEDICAL INSURANCE	\$ 16,417	\$ 16,800	\$ 18,292
210	UNEMPLOYMENT COMPENSATION	\$ 42	\$ 42	\$ 42
212	MEDICARE	\$ 1,244	\$ 1,250	\$ 1,345
307	COMMUNICATION	\$ 3,476	\$ -	\$ -
312	CONTRACTS WITH PRIVATE AGENCIES	\$ 216	\$ 225	\$ 250
334	MAINTENANCE AGREEMENTS	\$ 1,370	\$ 1,640	\$ 1,500
335	MAINTENANCE & REPAIR - BUILDINGS	\$ 468	\$ 500	\$ 500
338	MAINTENANCE & REPAIR SERVICES-VEHICLES	\$ -	\$ 150	\$ 250
347	PEST CONTROL	\$ 245	\$ 245	\$ 245
348	POSTAL CHARGES	\$ 73	\$ 100	\$ 125
349	PRINTING, STATIONARY & FORMS	\$ 150	\$ 100	\$ 100
355	TRAVEL	\$ 622	\$ 1,500	\$ 2,000
359	DISPOSAL FEES	\$ 260	\$ 780	\$ 780
425	GASOLINE	\$ 667	\$ 955	\$ 900
435	OFFICE SUPPLIES	\$ 2,106	\$ 2,500	\$ 2,000
452	UTILITIES	\$ 3,070	\$ 3,000	\$ 3,000

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
499	OTHER SUPPLIES AND MATERIALS	\$ 5,277	\$ 5,349	\$ 5,800
513	WORKER'S COMP	\$ 116	\$ 120	\$ 120
599	OTHER CHARGES	\$ 194	\$ -	\$ 250
709	DATA PROCESSING EQUIPMENT	\$ -	\$ 4,098	\$ 500
719	OFFICE EQUIPMENT	\$ -	\$ -	\$ 250
	TOTAL VETERANS SERVICE	\$ 136,291	\$ 135,566	\$ 142,189
58400	OTHER CHARGES			
312	CONTRACTS W/PRIVATE AGENCIES	\$ 350	\$ -	\$ -
317	DATA PROCESSING SERVICES	\$ 12,238	\$ 12,238	\$ 12,850
332	LEGAL NOTICES, REC & COURT COST	\$ 148	\$ -	\$ 250
334	MAINTENANCE AGREEMENTS	\$ 2,236	\$ 4,148	\$ 4,148
348	POSTAL CHARGES	\$ 1,932	\$ 5,000	\$ 5,000
351	RENTALS	\$ 720	\$ 2,268	\$ 1,848
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 150
502	BUILDING & CONTENTS INSURANCE	\$ 139,818	\$ 222,165	\$ 255,490
506	LIABILITY INSURANCE	\$ 162,164	\$ 206,182	\$ 237,110
509	REFUNDS	\$ 716	\$ 2,072	\$ 1,000
510	TRUSTEE'S COMMISSION	\$ 246,768	\$ 318,000	\$ 275,000
511	VEHICLE & EQUIPMENT INSURANCE	\$ 74,416	\$ 88,452	\$ 101,720
516	OTHER SELF-INSURED CLAIMS	\$ 500	\$ 500	\$ 500
530	FINES, ASSESSMENTS & PENALTIES	\$ -	\$ 1	\$ -
599	OTHER CHARGES	\$ 5,120	\$ 1,500	\$ 5,000
701	ADMINISTRATION EQUIPMENT	\$ -	\$ 8,999	\$ -
799	OTHER CAPITAL OUTLAY			
	TOTAL OTHER CHARGES	\$ 647,126	\$ 871,525	\$ 900,066
58810	COVID-19 GRANT #10			
187-VACAY	OVERTIME PAY - VACAY	\$ -	\$ 110	\$ -
189	OTHER SALARIES & WAGES	\$ 10,395	\$ 4,775	\$ -
201	SOCIAL SECURITY	\$ 640	\$ 117	\$ -
204	STATE RETIREMENT	\$ 572	\$ 93	\$ -
206	LIFE INSURANCE	\$ 22	\$ 4	\$ -
207	MEDICAL INSURANCE	\$ -	\$ 40	\$ -
209	DISABILITY INSURANCE	\$ 78	\$ 14	\$ -
210	UNEMPLOYMENT COMPENSATION	\$ 6	\$ 1	\$ -
212	EMPLOYER MEDICARE	\$ 150	\$ 30	\$ -
348	POSTAL CHARGES	\$ -	\$ 5,000	\$ -
349	PRINTING, STATIONERY & FORMS	\$ -	\$ 1,000	\$ -
355	TRAVEL	\$ 1,841	\$ 333	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ 14,883	\$ 3,517	\$ -
506	LIABILITY INSURANCE	\$ -	\$ -	\$ -
	TOTAL COVID-19 GRANT #10	\$ 28,587	\$ 15,034	\$ -
58900	MISCELLANEOUS			
540	TAX RELIEF PROGRAM	\$ 98,993	\$ 110,000	\$ 110,000
	TOTAL MISCELLANEOUS	\$ 98,993	\$ 110,000	\$ 110,000
91110	GENERAL ADMINISTRATION PROJECTS			
307	COMMUNICATION	\$ 24,797	\$ 25,000	\$ 25,000
		\$ 24,797	\$ 25,000	\$ 25,000
91170	PUBLIC UTILITY PROJECTS			
321	ENGINEERING SERVICES	\$ 64,500	\$ -	\$ -
		\$ 64,500	\$ -	\$ -
	TOTAL OTHER GENERAL GOVERNMENT	\$ 1,365,796	\$ 1,513,956	\$ 1,655,642
	TOTAL GENERAL FUND EXPENDITURES	\$ 18,571,467	\$ 23,402,080	\$ 23,485,330
	EXCESS OF REVENUES & OTHER SOURCES	\$ 579,341	\$ 58,489	\$ (853,038)
99100	OTHER USES			
	INSURANCE RECOVERY	\$ 142,851	\$ -	\$ -
590	TRANSFERS IN/OUT	\$ 7,754,066	\$ 552,689	\$ -
	NET CHANGE IN FUND BALANCE	\$ (7,031,874)	\$ (494,200)	\$ (853,038)

FY 2024-2025 BUDGET**2023****2024****2025****AUDITED****ESTIMATED****BUDGET**

FUND BALANCE JULY 1,	\$ 17,998,013	\$ 10,966,139	\$ 10,471,939
FUND BALANCE JUNE 30,	\$ 10,966,139	\$ 10,471,939	\$ 9,618,901



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 112

COURTHOUSE & JAIL MAINTENANCE FUND

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

		AUDITED	ESTIMATED	BUDGET
COURTHOUSE & JAIL MAINTENANCE FUND - 112				
REVENUES & OTHER SOURCES:				
40260	LITIGATION TAX-SPECIAL PURPOSE	\$ 17,875	\$ 14,000	\$ 14,000
42191	COURTROOM SECURITY FEE - CHANCERY	\$ 293	\$ 450	\$ 400
	TOTAL LOCAL TAXES	\$ 18,168	\$ 14,450	\$ 14,400
EXPENDITURES:				
58400	EXPENDITURES:			
338	MAINTENANCE & REPAIR BUILDINGS	\$ 25,684	\$ 6,000	\$ 25,000
510	TRUSTEE'S COMMISSION	\$ 176	\$ 450	\$ 200
	TOTAL EXPENDITURES COURTHOUSE/JAIL FUND	\$ 25,860	\$ 6,450	\$ 25,200
	EXCESS OF REVENUES & OTHER SOURCES	\$ (7,692)	\$ 8,000	\$ (10,800)
	(UNDER) EXPENDITURES & OTHER USES			
	FUND BALANCE JULY 1,	\$ 65,329	\$ 57,637	\$ 65,637
	FUND BALANCE JULY 30,	\$ 57,637	\$ 65,637	\$ 54,837



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 116
SOLID WASTE FUND

AUDITED

ESTIMATED

BUDGET

SOLID WASTE FUND - 116

REVENUES & OTHER SOURCES:

40110	CURRENT PROPERTY TAX	\$ 375,502	\$ 581,957	\$ 383,361
40120	TRUSTEE'S COLLECTIONS-PRIOR YEARS	\$ 14,498	\$ 20,684	\$ 13,000
40128	TRUSTEE'S COLLECTIONS-BANKRUPTCY	\$ 9	\$ -	\$ -
40130	CIR CLK/CLK & MASTER COLLECTIONS	\$ 2,823	\$ 6,404	\$ 2,500
40140	INTEREST & PENALTY	\$ 2,075	\$ 3,042	\$ 1,800
43106	COMMERCIAL WASTE COLL. CHARGES	\$ 466,671	\$ 460,000	\$ 560,000
43107	RESIDENTIAL WASTE COLL. CHARGES	\$ 665,680	\$ 1,041,307	\$ 1,040,000
43110	TIPPING FEES - TIRE DISPOSAL	\$ 137	\$ 750	\$ 750
43113	SURCHARGE - GENERAL	\$ 70,867	\$ 9,143	\$ -
43114	SOLID WASTE DISPOSAL FEES - INDUSTRIAL	\$ 47,369	\$ 35,000	\$ 35,000
43116	WASTE TIRE DISPOSAL	\$ 63,401	\$ 65,000	\$ 60,000
	TOTAL GENERAL SERVICE CHARGES	\$ 1,709,032	\$ 2,223,287	\$ 2,096,411

44000	OTHER LOCAL REVENUE			
44110	INTEREST EARNED	\$ 77	\$ 559,456	\$ 200
44145	SALE OF RECYCLABLES	\$ 196,709	\$ 168,807	\$ 175,000
	TOTAL OTHER LOCAL REVENUE	\$ 196,786	\$ 728,263	\$ 175,200

46170	SOLID WASTE GRANTS	\$ -	\$ 22,848	\$ -
46830	BEER TAX	\$ -	\$ -	\$ 20,000
46840	ALCOHOLIC BEVERAGE TAX	\$ -	\$ 67,169	\$ 125,000
46851	STATE REVENUE SHARING-TVA	\$ -	\$ 787,548	\$ -
	TOTAL OTHER STATE REVENUES	\$ -	\$ 877,565	\$ 145,000

48130	CONTRIBUTIONS	\$ 26,986	\$ 29,528	\$ 29,700
49800	TRANSFERS IN	\$ -	\$ 432,758	\$ -
	TOTAL OTHER GOVERNMENTS	\$ 26,986	\$ 462,286	\$ 29,700

	TOTAL REVENUES & OTHER SOURCES	\$ 1,932,804	\$ 4,291,401	\$ 2,446,311
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EXPENDITURES:

55754	OTHER WASTE DISPOSAL			
103	ASSISTANTS (1)	\$ -	\$ 26,768	\$ 62,880
105	SUPERVISOR/DIRECTOR (1)	\$ -	\$ 52,312	\$ 53,882
140	SALARY SUPPLEMENTS	\$ 102,444	\$ 81,360	\$ 60,000
149	LABORERS (9)	\$ 361,538	\$ 375,162	\$ 349,383
161	SECRETARY(S) (1)	\$ 44,466	\$ 46,694	\$ 48,091
162	CLERICAL (1)	\$ 39,837	\$ 44,095	\$ 45,418
184	EDUCATIONAL INCENTIVES	\$ 1,211	\$ 2,423	\$ 2,423
186	LONGEVITY PAY	\$ 7,000	\$ 4,300	\$ 5,600
187	OVERTIME	\$ 5,842	\$ 12,000	\$ 12,360
187	OVERTIME - COMP	\$ 558	\$ 901	\$ -
187	OVERTIME - VACAY	\$ 8,844	\$ 1,958	\$ -
196	IN-SERVICE TRAINING	\$ 800	\$ 1,000	\$ 1,000
201	SOCIAL SECURITY	\$ 29,120	\$ 34,311	\$ 35,963
204	STATE RETIREMENT	\$ 22,257	\$ 31,336	\$ 44,535
205	EMPLOYEE AND DEPENDENT INSURANCE	\$ 358	\$ 150	\$ 360
206	LIFE INSURANCE	\$ 81	\$ 25	\$ 75
207	MEDICAL INSURANCE	\$ 76,827	\$ 104,282	\$ 100,604
208	DENTAL INSURANCE	\$ 150	\$ -	\$ -
209	DISABILITY INSURANCE	\$ 283	\$ 88	\$ 261
210	UNEMPLOYMENT	\$ 1,863	\$ 2,520	\$ 1,176
212	MEDICARE	\$ 6,810	\$ 8,045	\$ 8,411
307	COMMUNICATION	\$ 4,230	\$ 4,500	\$ 5,000
312	CONTRACT W/ PRIVATE AGENCIES	\$ 1,076,219	\$ 1,511,089	\$ 1,775,000
317	DATA PROCESSING SERVICES	\$ -	\$ 4,552	\$ 3,808
318	DEBT COLLECTION SERVICES	\$ 1,836	\$ 3,300	\$ 1,800
320	DUES & MEMBERSHIPS	\$ 269	\$ 650	\$ 300
321	ENGINEERING SERVICES	\$ 19,108	\$ 18,000	\$ 18,000
322	EVALUATION AND TESTING	\$ 710	\$ 1,100	\$ 250
332	LEGAL NOTICES, REC & COURT COSTS	\$ -	\$ 350	\$ -
333	LICENSES	\$ -	\$ 50	\$ -
334	MAINTENANCE AGREEMENTS	\$ 533	\$ 4,414	\$ 3,300
335	MAINTENANCE & REPAIR-BUILDINGS	\$ 13,804	\$ 8,500	\$ 10,000

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
336	MAINTENANCE & REPAIR-EQUIPMENT	\$ 19,353	\$ 14,000	\$ 18,000
338	MAINTENANCE & REPAIR-VEHICLES	\$ 6,572	\$ 9,500	\$ 21,000
347	PEST CONTROL	\$ 120	\$ 120	\$ 120
348	POSTAL SERVICES	\$ 13,791	\$ 14,000	\$ 14,000
349	PRINTING, STATIONARY AND FORMS	\$ 4,710	\$ 5,750	\$ 5,000
355	TRAVEL	\$ 3,474	\$ 6,650	\$ 7,000
360	BROKERAGE FEES(TIRE RECYCLING)	\$ 123,310	\$ 115,000	\$ 100,000
361	PERMITS	\$ 5,150	\$ 5,500	\$ 5,000
399	OTHER CONTRACTED SERVICES	\$ 403	\$ 500	\$ 1,000
409	CRUSHED STONE	\$ -	\$ -	\$ 2,500
410	CUSTODIAL SUPPLIES	\$ 715	\$ 1,000	\$ 750
412	DIESEL	\$ 14,553	\$ 15,000	\$ 15,000
422	FOOD SUPPLIES	\$ 12,701	\$ 15,000	\$ 12,000
424	GARAGE SUPPLIES	\$ 15,845	\$ 15,200	\$ 16,000
425	GASOLINE	\$ 4,401	\$ 6,100	\$ 5,600
433	LUBRICANTS	\$ 3,168	\$ -	\$ -
435	OFFICE SUPPLIES	\$ 1,517	\$ 1,250	\$ 1,000
442	PROPANE GAS	\$ 4,422	\$ 4,500	\$ 4,500
446	SMALL TOOLS	\$ 737	\$ 1,035	\$ 1,500
450	TIRES & TUBES	\$ 6,914	\$ 3,750	\$ 5,000
451	UNIFORMS	\$ 1,225	\$ 4,741	\$ 4,000
452	UTILITIES	\$ 29,338	\$ 36,200	\$ 36,000
462	WIRE	\$ 9,652	\$ 7,500	\$ 8,000
499	OTHER SUPPLIES AND MATERIALS	\$ 719	\$ 3,300	\$ 1,000
502	BUILDING & CONTENT INSURANCE	\$ 6,154	\$ 12,950	\$ 14,893
506	LIABILITY INSURANCE	\$ 2,240	\$ 2,429	\$ 2,794
509	REFUNDS	\$ 572	\$ 1,000	\$ 1,000
510	TRUSTEE'S COMMISSION	\$ 20,545	\$ 52,000	\$ 35,000
511	VEHICLE & EQUIPMENT INSURANCE	\$ 10,004	\$ 12,161	\$ 13,986
513	WORKERS COMP	\$ 13,180	\$ 12,508	\$ 12,600
599	OTHER CHARGES	\$ 2,163	\$ 2,275	\$ 1,000
709	DATA PROCESSING EQUIPMENT	\$ 1,323	\$ 14,100	\$ -
711	FURNITURE & FIXTURES	\$ 826	\$ 1,186	\$ 1,200
718	MOTOR VEHICLES	\$ -	\$ 180,066	\$ -
733	SOLID WASTE EQUIPMENT	\$ -	\$ 32,640	\$ 45,000
	TOTAL OTHER WASTE DISPOSAL	\$ 2,166,795	\$ 2,995,146	\$ 3,061,323
58120	INDUSTRIAL DEVELOPMENT			
316-TIF	CONTRIBUTIONS - TIF	\$ 928	\$ 1,454	\$ 915
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 928	\$ 1,454	\$ 915
	TOTAL SOLID WASTE EXPENDITURES	\$ 2,167,723	\$ 2,996,600	\$ 3,062,238
	EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (234,919)	\$ 1,294,801	\$ (615,927)
	NET CHANGE IN FUND BALANCE	\$ (234,919)	\$ 1,294,801	\$ (615,927)
	FUND BALANCE JULY 1, TRANSFERS	\$ 633,213	\$ 398,294	\$ 1,693,095
	FUND BALANCE JUNE 30,	\$ 398,294	\$ 1,693,095	\$ 1,077,168



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 119
INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

		AUDITED	ESTIMATED	BUDGET
INDUSTRIAL/ECONOMIC DEVELOPMENT FUND - 119				
REVENUES & OTHER SOURCES:				
40330	WHOLESALE BEER TAX	\$ 211,644	\$ 200,000	\$ 200,000
47180	COMMUNITY DEVELOPMENT	\$ 486,746	\$ 248,761	\$ 1,000,000
48130	CONTRIBUTIONS	\$ -	\$ -	\$ 609,500
49800	OPERATING TRANSFERS	\$ 140,000	\$ -	\$ -
	TOTAL REVENUE & OTHER SOURCES	\$ 838,390	\$ 445,761	\$ 1,809,500
91110	GENERAL ADMINISTRATION PROJECTS			
316	CONTRIBUTIONS	\$ 3,248	\$ 44,895	\$ 44,559
	TOTAL GENERAL ADMINISTRATION	\$ 3,248	\$ 44,895	\$ 44,559
91170	PUBLIC UTILITY PROJECTS			
302	ADVERTISING	\$ -	\$ 50	\$ -
312	CONTRACTS WITH PRIVATE AGENCIES	\$ 11,000	\$ 395,799	\$ 1,800,000
316	CONTRIBUTIONS	\$ 140,000	\$ 9,434	\$ -
510	TRUSTEE'S COMMISSION	\$ 2,101	\$ 2,500	\$ 2,500
799	OTHER CAPITAL OUTLAY	\$ 807,366	\$ -	\$ -
	TOTAL PUBLIC UTILITY PROJECTS	\$ 960,467	\$ 407,783	\$ 1,802,500
TOTAL EXPENDITURES INDUST./ECON. DEV. FUND		\$ 963,715	\$ 452,678	\$ 1,847,059
EXCESS OF REVENUES & OTHER SOURCES				
OVER (UNDER) EXPENDITURES		\$ (125,325)	\$ (6,917)	\$ (37,559)
FUND BALANCE JULY 1,		\$ 254,768	\$ 129,443	\$ 122,526
FUND BALANCE JUNE 30,		\$ 129,443	\$ 122,526	\$ 84,967



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 121
SOUTHERN TN HIGHER EDUCATION CENTER FUND

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

		AUDITED	ESTIMATED	BUDGET
SOUTHERN TENN HIGHER EDUCATION CENTER - FUND 121				
REVENUES & OTHER SOURCES:				
48000	OTHER GOVERN & CITIZENS GROUPS			
48130	CONTRIBUTIONS	\$ 2,655	\$ -	\$ -
	TOTAL CITIZENS GROUP	\$ 2,655	\$ -	\$ -
EXPENDITURES:				
58400	335 MAINTENANCE & REPAIR BUILDINGS	\$ 6,517	\$ -	\$ -
99100-590	TRANSFERS-OUT	\$ -	\$ 4,307	\$ -
	TOTAL EXPENDITURES	\$ 6,517	\$ 4,307	\$ -
	EXCESS OF REVENUES & OTHER SOURCES (UNDER) EXPENDITURES & OTHER USES	\$ (3,862)	\$ (4,307)	\$ -
	FUND BALANCE JULY 1,	\$ 8,169	\$ 4,307	\$ -
	FUND BALANCE JULY 30,	\$ 4,307	\$ -	\$ -



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 122 DRUG CONTROL FUND

		AUDITED	ESTIMATED	BUDGET
DRUG CONTROL FUND - 122				
42100	CIRCUIT COURT			
42140	DRUG CONTROL FINES	\$ 3,749	\$ 5,000	\$ 5,000
42300	GENERAL SESSIONS COURT			
42340	DRUG CONTROL FINES	\$ 4,482	\$ 6,200	\$ 5,000
42800	JUDICIAL DISTRICT DRUG PROGRAM			
42865	DRUG TASK FORCE FORFEITURES & PENALTIES	\$ 33,293	\$ 20,080	\$ 5,200
	TOTAL FINES, FORFEITURES/PENALTIES	\$ 41,524	\$ 31,280	\$ 15,200
54150	EXPENDITURES:			
196	IN-SERVICE	\$ -	\$ 200	\$ -
307	COMMUNICATION	\$ 27,884	\$ 28,000	\$ 18,000
319	CONFIDENTIAL DRUG ENFORCE. PAYMENTS	\$ -	\$ 5,000	\$ 5,000
355	TRAVEL	\$ 2,439	\$ 3,000	\$ 3,000
357	VETERINARY SERVICES	\$ -	\$ 750	\$ 750
401	ANIMAL & FOOD SUPPLIES	\$ -	\$ 750	\$ 750
431	LAW ENFORCEMENT SUPPLIES	\$ 3,555	\$ 1,000	\$ 1,000
510	TRUSTEE'S COMMISSION	\$ 419	\$ 400	\$ 400
599	OTHER CHARGES	\$ -	\$ 700	\$ 800
709	DATA PROCESSING EQUIPMENT	\$ -	\$ -	\$ 1,000
716	LAW ENFORCEMENT EQPT	\$ 21,885	\$ 2,500	\$ 2,500
	TOTAL EXPENDITURES DRUG CONTROL	\$ 56,182	\$ 42,300	\$ 33,200
	EXCESS OF REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (14,658)	\$ (11,020)	\$ (18,000)
	FUND BALANCE JULY 1,	\$ 70,040	\$ 55,382	\$ 44,362
	FUND BALANCE JUNE 30,	\$ 55,382	\$ 44,362	\$ 26,362



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 131 HIGHWAY FUND

AUDITED

ESTIMATED

BUDGET

HIGHWAY FUND - 131

		2023	2024	2025
	REVENUES & OTHER SOURCES:			
	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	\$ 1,702,185	\$ 1,832,312	\$ 1,893,028
40120	TRUSTEE'S COLLECTIONS-PRIOR YEARS	\$ 65,723	\$ 64,000	\$ 64,000
40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	\$ 40	\$ -	\$ -
40130	CIR CLK/CLK & MASTER COLLECTIONS	\$ 12,796	\$ 12,000	\$ 12,000
40140	INTEREST & PENALTY	\$ 9,403	\$ 9,000	\$ 9,000
40280	MINERAL SEVERANCE TAX	\$ 50,067	\$ 51,000	\$ 51,000
	TOTAL LOCAL TAXES	\$ 1,840,214	\$ 1,968,312	\$ 2,029,028
44145	SALE OF RECYCLED MATERIALS	\$ 9,453	\$ 3,394	\$ -
44170	MISCELLANEOUS REFUNDS	\$ 26	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ 91,000	\$ 1,000	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 100,479	\$ 4,394	\$ -
46000	STATE OF TENNESSEE			
46420	STATE AID PROGRAM	\$ 227,453	\$ 2,612,386	\$ 1,238,740
46920	GASOLINE & MOTOR FUEL TAX	\$ 2,953,283	\$ 2,950,283	\$ 2,900,000
46925	HYBRID/ELECTRIC VEHICLE REGISTRATION	\$ -	\$ 10,439	\$ 24,000
46930	PETROLEUM SPECIAL TAX	\$ 26,821	\$ 29,418	\$ 26,821
	TOTAL STATE OF TENNESSEE	\$ 3,207,557	\$ 5,602,526	\$ 4,189,561
48000	OTHER GOVERN & CITIZENS GROUPS			
48130	CONTRIBUTIONS	\$ -	\$ 9,693	\$ -
48610	DONATIONS	\$ 157,154	\$ 89,019	\$ -
49700	INSURANCE RECOVERY	\$ -	\$ 9,450	\$ -
	TOTAL OTH. GOVERN. & CITIZEN GROUPS	\$ 157,154	\$ 108,162	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 5,305,404	\$ 7,683,394	\$ 6,218,589
58120	INDUSTRIAL DEVELOPMENT			
316-TIF	CONTRIBUTIONS	\$ 4,205	\$ 4,205	\$ 4,398
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 4,205	\$ 4,205	\$ 4,398
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/ADMIN.	\$ 98,425	\$ 103,346	\$ 108,514
119	ACCOUNTANTS/BOOK KEEPERS	\$ 92,913	\$ 95,920	\$ 100,738
166	CUSTODIAL PERSONNEL	\$ 2,642	\$ 2,500	\$ 4,368
184	EDUCATIONAL INCENTIVES	\$ -	\$ 5,340	\$ 5,500
186	LONGEVITY PAY	\$ 2,800	\$ 2,900	\$ 3,500
187	ANNUAL PAY	\$ 6,024	\$ 5,090	\$ 7,290
187	OVERTIME	\$ -	\$ 900	\$ 1,200
201	SOCIAL SECURITY	\$ 12,021	\$ 12,950	\$ 14,300
204	STATE RETIREMENT	\$ 11,192	\$ 12,400	\$ 13,412
205	EMPLOYEE & DEPENDANT INSURANCE	\$ 360	\$ 360	\$ 360
206	LIFE INSURANCE	\$ 75	\$ 75	\$ 135
207	MEDICAL INSURANCE	\$ 16,248	\$ 18,000	\$ 22,100
208	DENTAL INSURANCE	\$ 257	\$ 260	\$ 668
209	DISABILITY INSURANCE	\$ -	\$ -	\$ 265
210	UNEMPLOYMENT COMPENSATION INS.	\$ 499	\$ 500	\$ 630
212	MEDICARE	\$ 2,811	\$ 3,100	\$ 3,340
215	ON-BEHALF PAYMENTS FOR OPEB	\$ 375	\$ 650	\$ 1,050
307	COMMUNICATION	\$ 10,417	\$ 10,800	\$ 11,000
317	DATA PROCESSING SERVICES	\$ 1,614	\$ 2,271	\$ 1,850
320	DUES & MEMBERSHIPS	\$ 5,134	\$ 5,135	\$ 5,135
321	EVAULATION AND TESTING	\$ 1,818	\$ 3,200	\$ 2,000
332	NOTICES, RECORDING & COURT COSTS	\$ -	\$ 100	\$ 1,000
334	MAINTENANCE AGREEMENTS	\$ 420	\$ -	\$ 1,500
347	PEST CONTROL	\$ 240	\$ 240	\$ 240
348	POSTAL CHARGES	\$ -	\$ -	\$ 150
349	PRINTING, STATIONERY & FORMS	\$ -	\$ 300	\$ 1,500
355	TRAVEL	\$ 4,274	\$ 4,000	\$ 4,400
359	DISPOSAL FEES	\$ -	\$ -	\$ 300
410	CUSTODIAL SUPPLIES	\$ 651	\$ 700	\$ 650
435	OFFICE SUPPLIES	\$ 1,814	\$ 1,600	\$ 2,000
452	UTILITIES	\$ 12,723	\$ 16,000	\$ 18,000

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
509	REFUNDS	\$ 132	\$ 373	\$ -
513	WORKER'S COMP	\$ 2,372	\$ 2,401	\$ 2,800
515	LIABILITY CLAIM	\$ -	\$ -	\$ 1,000
599	OTHER CHARGES	\$ 5,653	\$ 1,800	\$ 5,000
711	FURNITURE & FIXTURES	\$ 995	\$ -	\$ -
719	OFFICE EQUIPMENT	\$ 545	\$ 200	\$ 5,000
	TOTAL ADMINISTRATION	\$ 295,444	\$ 313,411	\$ 350,595
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMAN	\$ 119,682	\$ 141,075	\$ 148,012
143	EQPT. OPERATORS	\$ 359,781	\$ 366,000	\$ 400,136
145	EQPT. OPERATORS-LIGHT	\$ 261,830	\$ 299,000	\$ 336,075
147	TRUCK DRIVERS	\$ 268,282	\$ 252,409	\$ 270,032
149	LABORERS	\$ 87,788	\$ 130,000	\$ 153,762
186	LONGEVITY PAY	\$ 35,500	\$ 33,800	\$ 30,000
187	ANNUAL PAY	\$ 103,059	\$ 54,145	\$ 92,546
187	OVERTIME PAY	\$ -	\$ 37,410	\$ 42,895
201	SOCIAL SECURITY	\$ 73,704	\$ 78,978	\$ 91,448
204	STATE RETIREMENT	\$ 62,857	\$ 75,000	\$ 90,000
205	EMPLOYEE & DEPENDANT INSURANCE	\$ 500	\$ 626	\$ 1,200
206	LIFE INSURANCE	\$ 108	\$ 130	\$ 224
207	MEDICAL INSURANCE	\$ 209,971	\$ 220,000	\$ 241,560
208	DENTAL INSURANCE	\$ 384	\$ 450	\$ 730
209	DISABILITY INSURANCE	\$ 392	\$ 460	\$ 784
210	UNEMPLOYMENT COMPENSATION INS.	\$ 6,719	\$ 8,315	\$ 8,640
212	MEDICARE	\$ 17,237	\$ 18,473	\$ 21,387
351	RENTALS	\$ 12,678	\$ 14,000	\$ 30,000
402	ASPHALT	\$ 1,511,234	\$ 1,285,600	\$ 1,200,000
403	ASPHALT-COLD MIX	\$ 56,855	\$ 82,000	\$ 60,000
408	CONCRETE	\$ 33,710	\$ 17,000	\$ 40,000
409	CRUSHED STONE	\$ 608,413	\$ 470,856	\$ 460,000
440	PIPE METAL	\$ 107,963	\$ 109,539	\$ 90,000
443	ROAD SIGNS	\$ 13,144	\$ 21,500	\$ 30,000
455	WOOD PRODUCTS	\$ 9,967	\$ 8,000	\$ 8,000
456	GRAVEL & CHERT	\$ -	\$ 5,000	\$ 5,000
513	WORKER'S COMP	\$ 60,881	\$ 66,155	\$ 66,155
516	OTHER SELF-INSURED CLAIMS	\$ -	\$ -	\$ 3,600
599	OTHER CHARGES	\$ 60,921	\$ 27,224	\$ 50,000
	TOTAL HIGHWAY/BRIDGE MAINTENANCE	\$ 4,083,560	\$ 3,823,145	\$ 3,972,186
63100	OPERATION & MAINTENANCE OF EQPT			
142	MECHANIC(S)	\$ 206,185	\$ 220,270	\$ 231,990
186	LONGEVITY PAY	\$ 7,000	\$ 7,400	\$ 7,800
187	ANNUAL PAY	\$ 19,238	\$ 10,511	\$ 17,986
187	OVERTIME PAY	\$ -	\$ 9,300	\$ 8,900
201	SOCIAL SECURITY	\$ 13,860	\$ 14,615	\$ 16,587
204	STATE RETIREMENT	\$ 12,655	\$ 14,200	\$ 15,587
207	MEDICAL INSURANCE	\$ 40,877	\$ 43,560	\$ 45,661
210	UNEMPLOYMENT COMPENSATION INS.	\$ 1,050	\$ 1,051	\$ 1,350
212	MEDICARE	\$ 3,241	\$ 3,600	\$ 3,891
336	MAINTENANCE & REPAIR-EQUIPMENT	\$ 240,336	\$ 175,000	\$ 175,000
412	DIESEL FUEL	\$ 181,671	\$ 190,000	\$ 190,000
424	GARAGE SUPPLIES	\$ 3,007	\$ 3,100	\$ 3,100
425	GASOLINE	\$ 53,446	\$ 55,500	\$ 70,000
433	LUBRICANTS	\$ 18,021	\$ 19,589	\$ 20,000
442	PROPANE GAS	\$ 147	\$ 350	\$ 2,000
450	TIRES & TUBES	\$ 29,496	\$ 34,000	\$ 36,000
513	WORKER'S COMP	\$ 4,280	\$ 5,838	\$ 5,838
516	OTHER SELF-INSURED CLAIMS	\$ -	\$ -	\$ 3,000
599	OTHER CHARGES	\$ 11,589	\$ 8,000	\$ 9,000
	TOTAL OPER. & MAIN. OF EQUIPMENT	\$ 846,099	\$ 815,884	\$ 863,690
65000	OTHER CHARGES			
502	BUILDING & CONTENTS INSURANCE	\$ 2,753	\$ 5,305	\$ 5,305
506	LIABILITY INSURANCE	\$ 27,833	\$ 11,537	\$ 11,537
510	TRUSTEE'S COMMISSION	\$ 66,183	\$ 67,000	\$ 67,000
511	VEHICLE & EQPT INSURANCE	\$ 31,000	\$ 58,928	\$ 58,928
515	LIABILITY CLAIM	\$ -	\$ -	\$ 1,500

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
599	OTHER CHARGES	\$ 1,508	\$ 1,930	\$ 5,000
	TOTAL OTHER CHARGES	\$ 129,274	\$ 144,700	\$ 149,270
68000	CAPITAL OUTLAY			
321	ENGINEERING SERVICES	\$ -	\$ 17,000	\$ 45,000
708	BRIDGE CONSTRUCTION			
713	HIGHWAY CONSTRUCTION	\$ 220,614	\$ 2,756,713	\$ 1,538,740
714	HIGHWAY EQUIPMENT	\$ -	\$ -	
791	OTHER CONSTRUCTION	\$ -	\$ 200,000	\$ 200,000
	TOTAL CAPITAL OUTLAY	\$ 220,614	\$ 2,973,713	\$ 1,783,740
99100-590	TRANSFERS OUT	\$ 100,842	\$ 139,000	\$ -
	TOTAL ESTIMATED EXPENDITURES	\$ 5,680,038	\$ 8,214,058	\$ 7,123,879
	EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (374,634)	\$ (530,664)	\$ (905,290)
	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	\$ 119,012	\$ -	\$ -
	TOTAL OTHER USES	\$ 119,012	\$ -	\$ -
	FUND BALANCE JULY 1,	\$ 1,780,498	\$ 1,524,876	\$ 994,212
	ADJUSTMENT TO FUND BALANCE		\$ -	
	FUND BALANCE JUNE 30,	\$ 1,524,876	\$ 994,212	\$ 88,922



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 151
GENERAL DEBT SERVICE FUND

AUDITED

ESTIMATED

BUDGET

GENERAL DEBT SERVICE FUND - 151				
	REVENUES & OTHER SOURCES			
40110	CURRENT PROPERTY TAX	\$ 1,950,238	\$ 898,097	\$ 1,346,220
40120	TRUSTEE'S COLLECTION PRIOR YEARS	\$ 75,376	\$ 31,105	\$ 47,118
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ 46	\$ -	\$ -
40130	CIR CLK & CLK & MASTER COLLECTIONS	\$ 14,676	\$ 7,645	\$ 24,218
40140	INTEREST & PENALTY	\$ 10,782	\$ 4,168	\$ 10,770
	TOTAL LOCAL TAXES	\$ 2,051,118	\$ 941,015	\$ 1,428,326
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	\$ 2,034,164	\$ 2,000,000	\$ 2,045,000
40240	WHEEL TAX	\$ 1,063,053	\$ 1,036,000	\$ 1,037,554
40266	LITIGATION TAX	\$ 83,952	\$ 85,000	\$ 85,000
40320	BANK EXCISE TAX	\$ 96,666	\$ 122,854	\$ 96,600
	TOTAL LOCAL OPTION TAXES	\$ 3,277,835	\$ 3,243,854	\$ 3,264,154
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			
48130	CONTRIBUTIONS (ESG/EESI/2024 Bond)	\$ 1,128,944	\$ 1,125,944	\$ 1,410,896
49800	OPERATING TRANSFERS IN (2022 Hwy Interfund Loan)	\$ -	\$ 139,000	\$ -
	TOTAL OTHER ST/REV'S & OTH. SOURCES	\$ 1,128,944	\$ 1,264,944	\$ 1,410,896
	TOTAL ESTIMATED REVENUES	\$ 6,492,901	\$ 5,484,813	\$ 6,138,376
	EXPENDITURES:			
82110	GENERAL GOVERNMENT DEBT SERVICE			
601	PRINCIPAL ON BONDS	\$ 2,362,184	\$ 2,590,000	\$ 2,665,000
602	PRINCIPAL ON NOTES	\$ 366,500	\$ 538,000	\$ 525,900
	TOTAL GENERAL GOVERNMENT	\$ 2,728,684	\$ 3,128,000	\$ 3,190,900
82120	HIGHWAY & STREET DEBT SERVICE			
601	PRINCIPAL ON BONDS	\$ 83,600	\$ -	\$ -
602	PRINCIPAL ON NOTES	\$ 453,835	\$ 172,000	\$ 159,100
	TOTAL HIGHWAY/STREET DEBT SERVICE	\$ 537,435	\$ 172,000	\$ 159,100
82130	EDUCATION DEBT SERVICE			
601	PRINCIPAL ON BONDS	\$ 895,000	\$ 595,000	\$ 620,000
602	PRINCIPAL ON NOTES	\$ 238,500	\$ 242,532	\$ 246,192
612	PRINCIPAL ON OTHER LOANS	\$ 238,932	\$ -	\$ -
	TOTAL EDUCATION DEBT SERVICE	\$ 1,372,432	\$ 837,532	\$ 866,192
	TOTAL PRINCIPAL	\$ 4,638,551	\$ 4,137,532	\$ 4,216,192
82210	GENERAL GOVERNMENT			
603	INTEREST ON BONDS	\$ 952,865	\$ 898,975	\$ 1,005,170
604	INTEREST ON NOTES	\$ 18,743	\$ 53,147	\$ 61,748
	TOTAL GENERAL GOVERNMENT	\$ 971,608	\$ 952,122	\$ 1,066,918
82220	HIGHWAY & STREETS			
603	INTEREST ON BONDS	\$ 9,908	\$ -	\$ 141,876
604	INTEREST ON NOTES	\$ 7,028	\$ 21,672	\$ 33,024
	TOTAL HIGHWAY & STREETS	\$ 16,936	\$ 21,672	\$ 174,900
82230	EDUCATION			
603	INTEREST ON BONDS	\$ 433,050	\$ 391,340	\$ 513,852
604	INTEREST ON NOTES	\$ 14,739	\$ 34,512	\$ 30,852
613	INTEREST ON OTHER LOANS	\$ 38,112	\$ -	\$ -
	TOTAL EDUCATION	\$ 485,901	\$ 425,852	\$ 544,704
	TOTAL INTEREST	\$ 1,474,445	\$ 1,399,646	\$ 1,786,522
82310	GENERAL GOVERNMENT			

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
509	REFUNDS	\$ 151	\$ -	\$ -
510	TRUSTEE'S COMMISSION	\$ 74,065	\$ 85,000	\$ 80,000
606	OTHER COST OF ISSUANCE	\$ -	\$ -	\$ 450,000
699	OTHER DEBT SERVICE	\$ 11,470	\$ 10,500	\$ 9,000
	TOTAL GENERAL GOVERNMENT	\$ 85,686	\$ 95,500	\$ 539,000
	TOTAL OTHER DEBT SERVICE	\$ 85,686	\$ 95,500	\$ 539,000
99100	TRANSFERS OUT	\$ -	\$ -	\$ -
590	TRANSFERS TO OTHER FUNDS			\$ -
	OTHER FINANCIANG SOURCES (USES)	\$ 139,000	\$ -	\$ -
	TOTAL GENERAL DEBT SERVICE FUND	\$ 6,337,682	\$ 5,632,678	\$ 6,541,714
	EXCESS OF REVENUES & OTHER SOURCES	\$ 155,219	\$ (147,865)	\$ (403,338)
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	\$ 6,508,454	\$ 6,663,673	\$ 6,515,808
	FUND BALANCE JUNE 30,	\$ 6,663,673	\$ 6,515,808	\$ 6,112,470



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 171
GENERAL CAPITAL PROJECTS FUND

		AUDITED	ESTIMATED	BUDGET
GENERAL CAPITAL PROJECTS FUND - 171				
REVENUES & OTHER SOURCES				
44530	SALE OF EQUIPMENT	\$ 50,000	\$ -	\$ -
46170	SOLID WASTE GRANTS	\$ -	\$ 364,426	\$ -
46980	OTHER STATE GRANTS	\$ -	\$ 5,168,791	\$ -
47590	OTHER FEDERAL THROUGH STATE	\$ -	\$ 4,542,365	\$ -
49200	NOTE PROCEEDS	\$ -	\$ 2,000,000	\$ -
49800	TRANSFERS IN	\$ 7,754,066	\$ 119,975	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 7,804,066	\$ 12,195,557	\$ -
EXPENDITURES:				
90000	CAPITAL PROJECTS			
91110	GENERAL ADMIN. PROJECTS			
325	FISCAL AGENT CHARGES	\$ -	\$ 15,593	\$ -
707	BUILDING IMPROVEMENTS	\$ 163,568	\$ 40,561	\$ -
707	BUILDING IMPROVEMENTS - CHREN	\$ 2,226,042	\$ 479,569	\$ -
707	BUILDING IMPROVEMENTS - GAINÉ	\$ -	\$ 45,000	\$ -
707	BUILDING IMPROVEMENTS - LCSAP	\$ 10,681	\$ 6,654	\$ -
707	BUILDING IMPROVEMENTS - MAINT	\$ -	\$ 76,379	\$ -
709	DATA PROCESSING EQUIPMENT - ELC	\$ -	\$ 319,665	\$ -
711	FURNITURE & FIXTURES	\$ 11,200	\$ -	\$ -
711	FURNITURE & FIXTURES (BDGT)	\$ 1,953	\$ -	\$ -
711	FURNITURE & FIXTURES (IT)	\$ 7,433	\$ -	\$ -
711	FURNITURE & FIXTURES - CHREN	\$ -	\$ 189,303	\$ -
715	LAND	\$ 259,742	\$ -	\$ -
718	MOTOR VEHICLES	\$ 785,506	\$ -	\$ -
718	MOTOR VEHICLES - AMB	\$ -	\$ 200,409	\$ -
718	MOTOR VEHICLES - PATR	\$ -	\$ 197,897	\$ -
733	SOLID WASTE EQUIPMENT	\$ 628,507	\$ -	\$ -
799	OTHER CAPITAL OUTLAY	\$ 65,000	\$ -	\$ -
799	OTHER CAPITAL OUTLAY - ELEV	\$ -	\$ 60,000	\$ -
799	OTHER CAPITAL OUTLAY - JAIL	\$ -	\$ 40,000	\$ -
	TOTAL GENERAL ADMIN. PROJECTS	\$ 4,159,632	\$ 1,671,030	\$ -
91140	PUBLIC HEALTH AND WELFARE PROJECTS			
706-LCPAV	BUILDING CONSTRUCTION (CARES PAVILION)	\$ -	\$ 485,000	\$ -
706-HDFAC	BUILDING CONSTRUCTION (HD FACILITY)	\$ -	\$ 4,823,600	\$ -
707	BUILDING IMPROVEMENTS - IMMUN	\$ -	\$ 120,000	\$ -
733	SOLID WASTE EQUIPMENT - TIRE	\$ -	\$ 459,826	\$ -
791	OTHER CONSTRUCTION	\$ -	\$ 5,685,670	\$ -
	TOTAL PUBLIC HEALTH & WELFARE PROJECTS	\$ -	\$ 11,574,096	\$ -
91200	HIGHWAY & STREET CAPITAL PROJECTS			
714	HIGHWAY EQUIPMENT - HWY	\$ -	\$ 715,211	\$ -
718	MOTOR VEHICLES - HWY	\$ -	\$ 146,789	\$ -
	TOTAL HIGHWAY & STREET CAPITAL PROJECTS	\$ -	\$ 862,000	\$ -
	TOTAL GENERAL CAPITAL PROJECTS FUND	\$ 4,159,632	\$ 14,107,126	\$ -
99100	TRANSFERS OUT	\$ 914,158	\$ -	\$ 700,000
	EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 2,730,276	\$ (1,911,569)	\$ (700,000)
	FUND BALANCE JULY 1,	\$ 397,372	\$ 3,127,648	\$ 1,216,079
	TRANSFERS OUT			
	FUND BALANCE JUNE 30,	\$ 3,127,648	\$ 1,216,079	\$ 516,079



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 176 HIGHWAY CAPITAL PROJECTS FUND

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

HIGHWAY CAPITAL PROJECTS FUND - 176				
	REVENUES & OTHER SOURCES			
49800	TRANSFERS IN	\$ 314,000	\$ -	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 314,000	\$ -	\$ -
	EXPENDITURES:			
91200	HIGHWAY & CAPITAL PROJECTS			
714	HIGHWAY EQUIPMENT	\$ 311,025	\$ -	\$ -
718	MOTOR VEHICLES	\$ -	\$ 25,800	\$ -
	TOTAL HIGHWAY CAPITAL PROJECTS	\$ 311,025	\$ 25,800	\$ -
	EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 2,975	\$ (25,800)	\$ -
	FUND BALANCE JULY 1,	\$ 27,703	\$ 30,678	\$ 4,878
	FUND BALANCE JUNE 30,	\$ 30,678	\$ 4,878	\$ 4,878



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 141
GENERAL PURPOSE SCHOOL FUND

		AUDITED	ESTIMATED	BUDGET
GENERAL PURPOSE SCHOOL FUND - 141				
40110	CURRENT PROPERTY TAX	\$ 5,964,807	\$ 5,047,700	\$ 5,070,859
40120	TRUSTEE'S COLLECTION PRIOR YEAR	\$ 230,344	\$ 175,000	\$ 195,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	\$ 139	\$ -	\$ -
40130	CIR CLK/CLK & MASTER COL. PRIOR YEARS	\$ 44,848	\$ 50,000	\$ 45,000
40140	INTEREST & PENALTY	\$ 32,952	\$ 26,000	\$ 35,000
40210	LOCAL OPTION SALES TAX	\$ 9,194,705	\$ 9,800,000	\$ 8,085,747
40275	MIXED DRINK TAX	\$ 29,561	\$ 30,000	\$ 6,000
	TOTAL COUNTY TAXES	\$ 15,497,356	\$ 15,128,700	\$ 13,437,606
41110	MARRIAGE LICENSES	\$ 1,553	\$ 1,500	\$ 1,000
	TOTAL LICENSES & PERMITS	\$ 1,553	\$ 1,500	\$ 1,000
	CHARGES FOR CURRENT SERVICES			
43511	TUITION-REGULAR DAY STUDENT	\$ 11,000	\$ 7,000	\$ -
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	\$ 77,315	\$ 70,000	\$ 65,000
43990	OTHER CHARGES FOR SERVICES	\$ 58,945	\$ 75,000	\$ -
	TOTAL CHARGES FOR SERVICES	\$ 147,260	\$ 152,000	\$ 65,000
44000	INVESTMENT INCOME	\$ 27,838	\$ -	\$ -
44130	SALE OF MATERIALS & SUPPLIES	\$ 5,632	\$ 8,000	\$ 2,500
44170	MISCELLANEOUS REFUNDS	\$ 500	\$ -	\$ -
44530	SALE OF EQUIPMENT	\$ 13,765	\$ 700	\$ 5,000
44560	DAMAGES RECOVERED/INDIVIDUALS	\$ 10,578	\$ 6,000	\$ -
44570	CONTRIBUTIONS & GIFTS-CHARITY	\$ 84,490	\$ 84,000	\$ -
44990	OTHER LOCAL REVENUE	\$ 66,025	\$ 30,000	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 208,828	\$ 128,700	\$ 7,500
	STATE EDUCATION FUNDS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	\$ 217,803	\$ -	\$ -
46510	TN INVESTMENT IN STUDENT ACHIEVEMENT	\$ -	\$ 54,270,532	\$ 56,478,794
46511	BASIC EDUCATION PROGRAM	\$ 43,564,489	\$ -	\$ -
46515	EARLY CHILDHOOD EDUCATION	\$ 1,108,710	\$ 1,221,042	\$ -
46550	DRIVER EDUCATION	\$ 18,977	\$ 19,148	\$ 10,000
46590	OTHER STATE EDUCATION FUNDS	\$ 800,872	\$ 706,632	\$ 429,748
46610	CAREER LADDER PROGRAM	\$ 86,816	\$ 82,064	\$ 90,000
46790	OTHER VOCATIONAL-CORD MATH	\$ 554,867	\$ 1,800,000	\$ -
46980	OTHER STATE GRANTS	\$ 102,000	\$ 277,030	\$ -
46990	OTHER STATE REVENUES	\$ 750	\$ 550	\$ -
	TOTAL STATE EDUCATION FUNDS	\$ 46,455,284	\$ 58,376,998	\$ 57,008,542
	FEDERAL FUNDS RECEIVED THRU STATE			
47143	SPECIAL EDUCATION GRANTS TO STATES	\$ 5,574	\$ 39,017	\$ -
47146	ENGLISH LANGUAGE ACQUISITION GRANT (TITLE III)	\$ 6,542	\$ 9,127	\$ -
47150	21st CENTURY COMMUNITY LEARNING CENTERS	\$ 196,124	\$ -	\$ -
47590	OTHER FEDERAL THRU STATE	\$ 283,739	\$ -	\$ -
47801	COVID-19 GRANT #6	\$ 889,892	\$ -	\$ -
	DIRECT FEDERAL REVENUES	\$ 1,381,871	\$ 48,144	\$ -
49000	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	\$ 191,414	\$ 58,209	\$ -
49800	OPERATING TRANSFERS	\$ 217,041	\$ 966,000	\$ -
	TOTAL OTHER SOURCES (NON-REVENUE)	\$ 408,455	\$ 1,024,209	\$ -
	TOTAL REVENUE & OTHER SOURCES	\$ 64,100,607	\$ 74,860,251	\$ 70,519,648
	EXPENDITURES:			
71100	REGULAR INSTRUCTION PROGRAM			
116	TEACHERS	\$ 19,095,287	\$ 20,560,000	\$ 22,724,570
117	CAREER LADDER PROGRAM	\$ 51,000	\$ 44,000	\$ 65,000
128	HOME BOUND TEACHERS	\$ 11,302	\$ 15,000	\$ 25,000
163	EDUCATIONAL ASSISTANTS (AIDES)	\$ 791,725	\$ 859,640	\$ 938,940
188	BONUS PAYMENTS	\$ 2,650	\$ 2,000	\$ 2,500
189	OTHER SALARIES & WAGES	\$ 39,913	\$ 3,600	\$ 10,000
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 9,662	\$ 5,000	\$ 40,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 304,918	\$ 240,000	\$ 350,000

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
201	SOCIAL SECURITY	\$ 1,173,775	\$ 1,295,800	\$ 1,482,200
204	STATE RETIREMENT	\$ 1,763,869	\$ 1,501,000	\$ 1,564,980
207	MEDICAL INSURANCE	\$ 3,482,500	\$ 3,505,000	\$ 3,707,500
210	UNEMPLOYMENT COMP	\$ 493	\$ -	\$ 30,000
212	MEDICARE	\$ 277,019	\$ 296,600	\$ 346,700
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 73,000	\$ 95,000
299	OTHER FRINGE BENEFITS	\$ 400	\$ -	\$ -
336	MAINTENANCE & REPAIR SERVICES-EQPT	\$ -	\$ -	\$ 2,500
399	OTHER CONTRACTED SERVICES	\$ 644,550	\$ 585,000	\$ 672,400
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 344,924	\$ 1,095,950	\$ 2,066,000
499	OTHER SUPPLIES & MATERIALS	\$ 37,353	\$ 9,600	\$ 15,000
599	OTHER CHARGES	\$ -	\$ 25,000	\$ 25,000
722	REGULAR INSTRUCTION EQPT.	\$ 105,515	\$ 225,000	\$ 350,000
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 28,136,855	\$ 30,341,190	\$ 34,513,290
71100	LAWRENCE COUNTY ALL CORP PROGRAM			
116	TEACHERS - INTERVENTIONIST/TUTORING ALL CORP	\$ -	\$ -	\$ 1,100,000
163	EDUCATIONAL ASSISTANT - ALL CORP	\$ -	\$ -	\$ 120,000
201	SOCIAL SECURITY	\$ -	\$ -	\$ 74,500
204	STATE RETIREMENT	\$ -	\$ -	\$ 81,800
212	EMPLOYER MEDICARE	\$ -	\$ -	\$ 17,500
217	TCRS - HYBRID STABILIZATION	\$ -	\$ -	\$ 5,000
	TOTAL LCSS ALL CORP PROGRAM	\$ -	\$ -	\$ 1,398,800
71150	ALTERNATIVE INSTRUCTION PROGRAM			
116	TEACHERS	\$ 226,630	\$ 234,000	\$ 328,750
163	EDUCATIONAL ASSISTANTS	\$ 50,456	\$ 56,000	\$ 92,750
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 70	\$ 500	\$ 850
198	SUBSTITUTE TEACHERS	\$ 3,282	\$ 11,000	\$ 3,000
201	SOCIAL SECURITY	\$ 16,003	\$ 18,000	\$ 26,370
204	STATE RETIREMENT	\$ 22,481	\$ 20,100	\$ 27,830
207	MEDICAL INSURANCE	\$ 54,278	\$ 54,400	\$ 62,115
212	EMPLOYER MEDICARE	\$ 3,752	\$ 4,100	\$ 6,170
217	TCRS - HYBRID STABILIZATION	\$ -	\$ -	\$ 2,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 1,814	\$ 1,000	\$ 3,750
499	OTHER SUPPLIES & MATERIALS	\$ 176	\$ 1,400	\$ 2,000
599	OTHER CHARGES	\$ -	\$ -	\$ 500
	TOTAL ALTERNATIVE INSTRUCT/PROGRAM	\$ 378,942	\$ 400,500	\$ 556,085
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	\$ 1,359,307	\$ 1,799,300	\$ 2,321,970
117	CAREER LADDER PROGRAM	\$ 4,000	\$ 4,000	\$ 5,000
128	HOMEBOUND TEACHERS	\$ 25,892	\$ 25,000	\$ 30,000
163	EDUCATIONAL ASSISTANTS	\$ 855,148	\$ 1,165,000	\$ 1,303,330
171	SPEECH PATHOLOGIST	\$ 302,994	\$ 334,600	\$ 411,700
188	BONUS PAYMENTS	\$ 775	\$ 150	\$ 500
189	OTHER SALARY & WAGES	\$ 590	\$ 200	\$ 500
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 140	\$ -	\$ 5,000
198	NON-CERTIFIED SUBSTITTUTE TEACHERS	\$ 52,737	\$ 63,000	\$ 85,000
201	SOCIAL SECURITY	\$ 147,650	\$ 193,600	\$ 258,200
204	STATE RETIREMENT	\$ 204,430	\$ 208,300	\$ 265,200
207	MEDICAL INSURANCE	\$ 722,500	\$ 780,700	\$ 902,400
212	MEDICARE	\$ 34,598	\$ 46,300	\$ 60,500
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 7,000	\$ 20,000
312	CONTRACTS W/PRIVATE AGENCIES	\$ 94,850	\$ 95,000	\$ 95,700
336	MAINTENANCE & REPAIR-EQPT.	\$ 1,305	\$ 600	\$ 1,500
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 28,564	\$ 19,000	\$ 26,000
499	OTHER SUPPLIES & MATERIALS	\$ 8,656	\$ 6,800	\$ 4,000
725	SPECIAL EDUCATION EQUIPMENT	\$ -	\$ 25,500	\$ -
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 3,844,136	\$ 4,774,050	\$ 5,796,500
71300	VOCATIONAL EDUCATION PROGRAM			
116	TEACHERS	\$ 1,690,799	\$ 1,706,000	\$ 1,836,720
117	CAREER LADDER PROGRAM	\$ 3,000	\$ 1,000	\$ 4,000
123	GUIDANCE PERSONNEL (CAREER COACHES)	\$ -	\$ 168,600	\$ 46,000
189	OTHER SALARIES & WAGES	\$ 40,123	\$ 43,000	\$ -
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 540	\$ -	\$ 5,000
198	NON-CERTIFIED SUBSTITTUTE TEACHERS	\$ 33,312	\$ 41,000	\$ 50,000

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
201	SOCIAL SECURITY	\$ 101,765	\$ 114,300	\$ 120,400
204	STATE RETIREMENT	\$ 155,127	\$ 138,600	\$ 129,650
207	MEDICAL INSURANCE	\$ 320,756	\$ 352,000	\$ 369,000
212	MEDICARE	\$ 24,172	\$ 28,600	\$ 28,300
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 7,800	\$ 10,000
311	CONTRACTS W/OTHER SCH SYSTEMS	\$ 174,183	\$ 220,000	\$ 285,000
336	MAINTENANCE & REPAIR SVCS-EQPT	\$ 1,592	\$ -	\$ 2,000
356	TUITION	\$ -	\$ -	\$ 3,000
399	OTHER CONTRACTED SERVICES	\$ 2,924	\$ 5,000	\$ 5,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ 78,277	\$ 98,000	\$ 98,000
449	TEXTBOOKS	\$ 7,052	\$ 17,250	\$ 7,500
499	OTHER SUPPLIES & MATERIALS	\$ 12,345	\$ 8,000	\$ 5,000
599	OTHER CHARGES	\$ 1,384	\$ -	\$ 1,000
730	VOCATIONAL INSTRUCTIONAL EQPT	\$ 477,243	\$ 226,000	\$ 3,000
	TOTAL VOCATIONAL EDUC. PROGRAM	\$ 3,124,594	\$ 3,175,150	\$ 3,008,570
71901	COVID-19 EXPENDITURES			
722	REGULAR INSTRUCTION EQUIPMENT	\$ 889,892	\$ -	\$ -
	TOTAL COVID-19 EXPENDITURES	\$ 889,892	\$ -	\$ -
	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 36,374,419	\$ 38,690,890	\$ 45,273,245
72120	HEALTH SERVICES			
108	SUPERVISOR/DIRECTOR	\$ 25,540	\$ 71,900	\$ 75,900
131	MEDICAL PERSONNEL	\$ 159,489	\$ 443,000	\$ 488,900
189	OTHER SALARIES & WAGES	\$ 24,288	\$ 26,900	\$ 35,700
201	SOCIAL SECURITY	\$ 11,458	\$ 30,000	\$ 37,300
204	STATE RETIREMENT	\$ 16,583	\$ 39,000	\$ 40,900
207	MEDICAL INSURANCE	\$ 71,963	\$ 118,000	\$ 138,600
212	MEDICARE	\$ 2,787	\$ 7,000	\$ 8,730
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 3,600	\$ 5,000
336	MAINTENANCE & REPAIR SERVICE-EQUIPMENT	\$ -	\$ -	\$ 1,000
355	TRAVEL	\$ 1,163	\$ 500	\$ 3,500
399	OTHER CONTRACTED SERVICES	\$ 14,279	\$ 20,000	\$ 20,000
413	DRUGS & MEDICAL SUPPLIES	\$ 6,925	\$ 5,000	\$ 12,000
499	OTHER SUPPLIES & MATERIALS	\$ 9,929	\$ 500	\$ 5,000
524	IN-SERVICE \ STAFF DEVELOPMENT	\$ 3,296	\$ 1,000	\$ 5,000
599	OTHER CHARGES	\$ 1,106	\$ -	\$ 1,000
735	HEALTH EQUIPMENT	\$ 15,427	\$ -	\$ 2,500
790	OTHER EQUIPMENT	\$ 6,295	\$ -	\$ -
	TOTAL HEALTH SERVICES	\$ 370,528	\$ 766,400	\$ 881,030
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	\$ 2,500	\$ 2,000	\$ 2,000
123	GUIDANCE PERSONNEL	\$ 842,206	\$ 902,800	\$ 1,042,581
130	SOCIAL WORKERS	\$ 269,791	\$ 303,600	\$ 490,669
189	OTHER SALARIES & WAGES	\$ 111,785	\$ 128,000	\$ 151,587
189	OTHER SALARIES & WAGES	\$ -	\$ -	\$ 55,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 1,625	\$ 2,800	\$ 2,000
201	SOCIAL SECURITY	\$ 67,639	\$ 82,000	\$ 108,100
204	STATE RETIREMENT	\$ 104,819	\$ 96,000	\$ 115,400
207	MEDICAL INSURANCE	\$ 181,842	\$ 188,500	\$ 235,500
212	MEDICARE	\$ 16,969	\$ 19,300	\$ 25,300
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 5,200	\$ 8,900
322	EVALUATION & TESTING	\$ 82,029	\$ 76,000	\$ 112,500
355	TRAVEL	\$ 378	\$ 700	\$ 1,000
399	OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ 42,000
499	OTHER SUPPLIES AND MATERIALS	\$ -	\$ 1,000	\$ 5,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 20,094	\$ 16,000	\$ 27,000
599	OTHER CHARGES	\$ 343	\$ -	\$ 1,000
	TOTAL OTHER STUDENT SUPPORT	\$ 1,702,020	\$ 1,823,900	\$ 2,425,537
	TOTAL SUPPORT SERVICES	\$ 2,072,548	\$ 2,590,300	\$ 3,306,567
72210	REGULAR INSTRUCTION STAFF			
108	SUPERVISOR/DIRECTOR	\$ 265,445	\$ 311,800	\$ 327,500
117	CAREER LADDER PROGRAM	\$ 6,000	\$ 8,500	\$ 6,000
129	LIBRARIANS	\$ 649,753	\$ 729,800	\$ 726,000

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
189	OTHER SALARIES AND WAGES	\$ 101,124	\$ 776,000	\$ 820,100
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 70	\$ -	\$ 500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 4,015	\$ 10,000	\$ 10,000
201	SOCIAL SECURITY	\$ 60,376	\$ 109,000	\$ 117,600
204	STATE RETIREMENT	\$ 93,815	\$ 128,200	\$ 128,700
207	MEDICAL INSURANCE	\$ 152,395	\$ 294,600	\$ 319,800
212	MEDICARE	\$ 14,123	\$ 25,400	\$ 27,600
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 2,300	\$ 3,000
355	TRAVEL	\$ 15,062	\$ 18,000	\$ 20,000
399	OTHER CONTRACTED SERVICES	\$ 80,081	\$ 113,000	\$ 55,000
499	OTHER SUPPLIES & MATERIALS	\$ 75,533	\$ 55,000	\$ 45,000
524	IN SERVICE / STAFF DEVELOPMENT	\$ 11,233	\$ 39,000	\$ 25,000
599	OTHER CHARGES	\$ 2,338	\$ 800	\$ 1,250
790	OTHER EQUIPMENT	\$ 72,141	\$ 330,000	\$ 50,000
	TOTAL REGULAR INSTRUCTION STAFF	\$ 1,603,504	\$ 2,951,400	\$ 2,683,050
72215	ALTERNATIVE INSTRUCTION STAFF			
355	TRAVEL	\$ -	\$ -	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 38,079	\$ 28,000	\$ 30,000
499	OTHER SUPPLIES & MATERIALS	\$ 221	\$ 500	\$ 1,000
524	IN SERVICE/STAFF DEVELOPMENT	\$ -	\$ -	\$ 1,500
599	OTHER CHARGES	\$ -	\$ -	\$ 2,500
	TOTAL ALTERNATIVE INSTRUCTION STAFF	\$ 38,300	\$ 28,500	\$ 35,500
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	\$ 133,886	\$ 178,000	\$ 187,200
117	CAREER LADDER PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000
124	PSYCHOLOGICAL PERSONNEL	\$ 54,116	\$ 75,000	\$ 78,500
131	MEDICAL PERSONNEL	\$ -	\$ 48,500	\$ 51,000
162	CLERICAL PERSONNEL	\$ -	\$ 32,000	\$ 41,600
189	OTHER SALARIES & WAGES	\$ 82,955	\$ 115,000	\$ 51,600
201	SOCIAL SECURITY	\$ 15,936	\$ 22,000	\$ 25,600
204	STATE RETIREMENT	\$ 25,410	\$ 28,100	\$ 32,500
207	MEDICAL INSURANCE	\$ 48,943	\$ 67,000	\$ 73,500
212	MEDICARE	\$ 3,736	\$ 5,000	\$ 5,960
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 1,760	\$ -
355	TRAVEL	\$ 10,838	\$ 15,000	\$ 20,000
399	OTHER CONTRACTED SERVICES	\$ 124,980	\$ 250,000	\$ 85,000
499	OTHER SUPPLIES & MATERIALS	\$ 10,570	\$ 8,000	\$ 12,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 6,684	\$ 5,000	\$ 5,000
599	OTHER CHARGES	\$ -	\$ -	\$ 500
790	OTHER EQUIPMENT	\$ -	\$ 30,000	\$ -
	TOTAL SPECIAL EDUCATION	\$ 519,054	\$ 881,360	\$ 670,960
72230	VOCATIONAL EDUCATION			
105	SUPERVISOR/DIRECTOR	\$ 41,927	\$ 47,500	\$ 49,600
117	CAREER LADDER PROGRAM	\$ 500	\$ 500	\$ 1,000
201	SOCIAL SECURITY	\$ 2,307	\$ 2,700	\$ 3,140
204	STATE RETIREMENT	\$ 3,687	\$ 3,400	\$ 3,550
207	MEDICAL INSURANCE	\$ 6,836	\$ 7,100	\$ 8,000
212	MEDICARE	\$ 540	\$ 650	\$ 800
355	TRAVEL	\$ 88,138	\$ 55,000	\$ 40,000
499	OTHER SUPPLIES & MATERIALS	\$ 5,425	\$ 2,500	\$ 5,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 3,851	\$ 9,500	\$ 2,500
599	OTHER CHARGES	\$ 1,303	\$ 400	\$ 1,000
	TOTAL VOCATIONAL EDUCATION	\$ 154,514	\$ 129,250	\$ 114,590
72250	TECHNOLOGY PROGRAM			
105	SUPERVISOR/DIRECTOR	\$ 73,985	\$ 80,200	\$ 82,900
120	COMPUTER PROGRAMMERS	\$ 133,702	\$ 143,000	\$ 147,600
189	OTHER SALARIES & WAGES	\$ 66,940	\$ 71,650	\$ 77,500
201	SOCIAL SECURITY	\$ 16,435	\$ 17,700	\$ 19,100
204	STATE RETIREMENT	\$ 18,403	\$ 18,900	\$ 20,900
207	MEDICAL INSURANCE	\$ 53,452	\$ 58,000	\$ 60,400
212	EMPLOYER MEDICARE	\$ 3,844	\$ 4,100	\$ 4,500
350	INTERNET CONNECTIVITY	\$ 124,871	\$ 5,000	\$ 78,000
355	TRAVEL	\$ 1,730	\$ 2,500	\$ 5,000
399	OTHER CONTRACTED SERVICES	\$ 103,151	\$ 145,800	\$ 144,000

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
411	DATA PROCESSING SUPPLIES	\$ -	\$ 1,000	\$ 10,000
499	OTHER SUPPLIES & MATERIALS	\$ 15,630	\$ 15,000	\$ 12,000
524	INSERVICE/STAFF DEVELOPMENT	\$ -	\$ -	\$ 1,500
599	OTHER CHARGES	\$ 20	\$ 100	\$ 500
709	DATA PROCESSING EQUIPMENT	\$ 24,838	\$ 1,500	\$ 15,000
	TOTAL TECHNOLOGY PROGRAM	\$ 637,001	\$ 564,450	\$ 678,900
72290	OTHER PROGRAMS			
215	ON-BEHALF PAYMENTS TO OPEB	\$ 217,803	\$ -	
	TOTAL OTHER PROGRAMS	\$ 217,803	\$ -	\$ -
	TOTAL EXPEND. REGULAR INSTRUCTION	\$ 3,170,176	\$ 4,554,960	\$ 4,183,000
72310	BOARD OF EDUCATION			
118	SECRETARY TO BOARD	\$ 2,400	\$ 2,400	\$ 2,400
189	OTHER SALARIES & WAGES	\$ 92,620	\$ 29,500	\$ 31,000
191	BOARD & COMMITTEE MEMBER FEES	\$ 21,600	\$ 21,600	\$ 21,600
201	SOCIAL SECURITY	\$ 6,882	\$ 3,000	\$ 3,425
204	STATE RETIREMENT	\$ 1,783	\$ 2,000	\$ 2,100
207	MEDICAL INSURANCE	\$ 204,212	\$ 200,000	\$ 250,000
212	MEDICARE	\$ 1,678	\$ 780	\$ 1,500
305	AUDIT SERVICES	\$ 14,935	\$ 15,000	\$ 15,000
320	DUES & MEMBERSHIPS	\$ 4,635	\$ 10,000	\$ 16,000
331	LEGAL SERVICES	\$ 24,081	\$ 20,000	\$ 30,000
355	TRAVEL	\$ -	\$ 500	\$ 2,500
399	OTHER CONTRACTED SERVICES	\$ 25,198	\$ 58,000	\$ 25,000
499	OTHER SUPPLIES AND MATERIALS	\$ 31	\$ 250	\$ 1,000
506	LIABILITY INSURANCE	\$ 100,748	\$ 127,500	\$ 146,000
510	TRUSTEE'S COMMISSION	\$ 291,118	\$ 288,800	\$ 350,000
513	WORKERS COMPENSATION	\$ 351,363	\$ 450,000	\$ 550,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 10,719	\$ 18,000	\$ 7,500
533	CRIMINAL INVESTIGATION OF APPLICANTS	\$ -	\$ 18,000	\$ 20,000
599	OTHER CHARGES	\$ 618	\$ 600	\$ 1,500
	TOTAL EXPENDITURES FOR BOARD	\$ 1,154,591	\$ 1,265,930	\$ 1,476,525
72320	OFFICE OF SUPERINTENDENT			
101	COUNTY OFFICIAL/ADMIN OFFICER	\$ 159,884	\$ 167,000	\$ 171,500
117	CAREER LADDER PROGRAM	\$ 1,092	\$ 1,000	\$ 1,000
161	SECRETARY(S)	\$ 41,650	\$ 36,200	\$ 40,400
201	SOCIAL SECURITY	\$ 11,993	\$ 11,500	\$ 13,200
204	STATE RETIREMENT	\$ 15,360	\$ 11,800	\$ 14,500
207	MEDICAL INSURANCE	\$ 13,673	\$ 21,500	\$ 23,600
212	MEDICARE	\$ 2,836	\$ 2,700	\$ 3,100
307	COMMUNICATIONS	\$ 95,705	\$ 98,000	\$ 108,000
320	DUES & MEMBERSHIPS	\$ 3,214	\$ 4,000	\$ 9,750
336	MAINTENANCE & REPAIR SERVICES-EQPT	\$ -	\$ -	\$ 5,000
348	POSTAL CHARGES	\$ 5,099	\$ 8,000	\$ 8,500
355	TRAVEL	\$ -	\$ 500	\$ 500
399	OTHER CONTRACTED SERVICES	\$ 557	\$ -	\$ 20,000
435	OFFICE SUPPLIES	\$ 8,127	\$ 8,500	\$ 10,000
499	OTHER SUPPLIES & MATERIALS	\$ 6,343	\$ 2,500	\$ 10,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 838	\$ 1,500	\$ 2,500
599	OTHER CHARGES	\$ 3,662	\$ 6,500	\$ 3,500
701	ADMINISTRATION EQPT	\$ 1,332	\$ -	\$ 10,000
	TOTAL EXPENDITURES SUPERINTENDENT	\$ 371,365	\$ 381,200	\$ 455,050
	TOTAL EXPENDITURES GENERAL ADMIN.	\$ 1,525,956	\$ 1,647,130	\$ 1,931,575
72410	OFFICE OF THE PRINCIPAL			
104	PRINCIPALS	\$ 1,163,756	\$ 1,342,700	\$ 1,396,350
117	CAREER LADDER PROGRAM	\$ 6,500	\$ 7,000	\$ 7,000
139	ASSISTANT PRINCIPALS	\$ 1,261,421	\$ 1,385,000	\$ 1,487,950
161	SECRETARY(S)	\$ 656,343	\$ 696,000	\$ 738,600
188	BONUS PAYMENTS	\$ 225	\$ 200	\$ -
201	SOCIAL SECURITY	\$ 182,511	\$ 204,500	\$ 225,100
204	STATE RETIREMENT	\$ 251,692	\$ 226,600	\$ 240,500
207	MEDICAL INSURANCE	\$ 456,221	\$ 482,000	\$ 502,700
212	MEDICARE	\$ 42,684	\$ 48,200	\$ 52,700

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 150	\$ 4,500
320	DUES & MEMBERSHIPS	\$ -	\$ 800	\$ 5,000
348	POSTAL CHARGES	\$ -	\$ -	\$ 1,000
399	OTHER CONTRACTED SERVICES	\$ 15,950	\$ 16,500	\$ 18,000
499	OTHER SUPPLIES & MATERIALS	\$ 2,369	\$ 2,000	\$ 6,000
524	IN SERVICE/STAFF DEVELOPMENT	\$ -	\$ -	\$ 4,000
599	OTHER CHARGES	\$ 146	\$ -	\$ 3,000
701	ADMINISTRATION EQPT	\$ 4,950	\$ -	\$ 3,000
	TOTAL EXPENDITURES FOR PRINCIPAL	\$ 4,044,768	\$ 4,411,650	\$ 4,695,400
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	\$ 86,445	\$ 94,200	\$ 97,750
119	ACCOUNTANTS/BOOKKEEPER	\$ 164,357	\$ 172,900	\$ 178,370
188	BONUS PAYMENTS	\$ 100	\$ -	\$ -
201	SOCIAL SECURITY	\$ 15,254	\$ 16,000	\$ 17,200
204	STATE RETIREMENT	\$ 13,692	\$ 15,200	\$ 16,200
207	MEDICAL INSURANCE	\$ 30,881	\$ 36,000	\$ 39,600
212	MEDICARE	\$ 3,567	\$ 3,800	\$ 4,100
317	DATA PROCESSING SERVICES	\$ 52,830	\$ 55,000	\$ 55,825
336	MAINTENANCE & REPAIR-EQPT	\$ -	\$ -	\$ 1,000
355	TRAVEL	\$ 46	\$ -	\$ 1,000
411	DATA PROCESSING SUPPLIES	\$ 1,398	\$ 1,800	\$ 4,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 500
524	INSERVICE/STAFF DEVELOPMENT	\$ 1,169	\$ 2,000	\$ 1,000
599	OTHER CHARGES	\$ -	\$ -	\$ 1,000
701	ADMINISTRATION EQUIPMENT	\$ -	\$ -	\$ 2,500
	TOTAL FISCAL SERVICES	\$ 369,739	\$ 396,900	\$ 420,045
72520	HUMAN SERVICES (RESOURCES) PERSONNEL			
105	SUPERVISOR/DIRECTOR	\$ 83,853	\$ 94,900	\$ 98,250
117	CAREER LADDER PROGRAM	\$ 1,000	\$ -	\$ 1,000
161	SECRETARY(S)	\$ 37,754	\$ 41,000	\$ 42,200
201	SOCIAL SECURITY	\$ 7,308	\$ 8,100	\$ 8,800
204	STATE RETIREMENT	\$ 9,450	\$ 8,850	\$ 9,300
207	MEDICAL INSURANCE	\$ 14,134	\$ 15,000	\$ 16,000
212	EMPLOYER MEDICARE	\$ 1,709	\$ 1,900	\$ 2,100
320	DUES & MEMBERSHIPS	\$ 700	\$ 700	\$ 1,000
355	TRAVEL	\$ -	\$ -	\$ 1,000
399	OTHER CONTRACTED SERVICES	\$ 16,553	\$ 18,500	\$ 23,000
411	DATA PROCESSING SUPPLIES	\$ 155	\$ -	\$ 1,000
499	OTHER SUPPLIES & MATERIALS	\$ -	\$ -	\$ 2,000
524	IN SERVICE/STAFF DEVELOPMENT	\$ 840	\$ 1,000	\$ 1,500
599	OTHER CHARGES	\$ -	\$ -	\$ 1,000
701	ADMINISTRATIVE EQUIPMENT	\$ -	\$ -	\$ 1,000
	TOTAL HUMAN RESOURCES PERSONNEL	\$ 173,456	\$ 189,950	\$ 209,150
72610	OPERATION OF PLANT			
105	SUPERVISOR/DIRECTOR	\$ 80,653	\$ 91,000	\$ 94,600
166	CUSTODIAL PERSONNEL	\$ 717,401	\$ 791,000	\$ 856,135
189	OTHER SALARIES & WAGES	\$ 519,585	\$ 576,000	\$ 559,200
195	CERTIFIED SUBSTITUTE TEACHERS	\$ -	\$ -	\$ 500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ -	\$ -	\$ 2,000
201	SOCIAL SECURITY	\$ 77,625	\$ 85,000	\$ 93,800
204	STATE RETIREMENT	\$ 67,691	\$ 72,000	\$ 92,700
207	MEDICAL INSURANCE	\$ 363,073	\$ 380,000	\$ 422,600
212	MEDICARE	\$ 18,155	\$ 20,000	\$ 22,000
329	LAUNDRY SERVICE	\$ 17,263	\$ 19,000	\$ 20,000
336	MAINTENANCE & REPAIR-EQPT	\$ 4,150	\$ -	\$ 1,000
355	TRAVEL	\$ 14,996	\$ 15,000	\$ 15,000
359	DISPOSAL FEES	\$ 41,500	\$ 42,000	\$ 44,500
399	OTHER CONTACTED SERVICES	\$ 145,386	\$ 290,000	\$ 120,000
410	CUSTODIAL SUPPLIES	\$ 222,107	\$ 175,000	\$ 200,000
415	ELECTRICITY	\$ 1,210,107	\$ 1,235,000	\$ 1,475,000
434	NATURAL GAS	\$ 179,834	\$ 230,000	\$ 315,000
454	WATER & SEWER	\$ 271,200	\$ 296,000	\$ 325,000
499	OTHER SUPPLIES & MATERIALS	\$ 4,755	\$ 13,000	\$ 10,000
502	BUILDING & CONTENTS INSURANCE	\$ 232,805	\$ 298,000	\$ 345,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 3,057	\$ 1,500	\$ 2,500

FY 2024-2025 BUDGET

2023

2024

2025

		AUDITED	ESTIMATED	BUDGET
599	OTHER CHARGES	\$ 784	\$ 600	\$ 1,500
720	PLANT OPERATION EQPT	\$ -	\$ 35,000	\$ 20,000
	TOTAL EXPENDITURES OPERATION/PLANT	\$ 4,192,127	\$ 4,665,100	\$ 5,038,035
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	\$ 69,245	\$ 72,900	\$ 75,800
189	OTHER SALARIES & WAGES	\$ 381,827	\$ 380,000	\$ 439,900
201	SOCIAL SECURITY	\$ 27,159	\$ 26,500	\$ 32,000
204	STATE RETIREMENT	\$ 24,462	\$ 22,300	\$ 30,300
207	MEDICAL INSURANCE	\$ 53,764	\$ 76,000	\$ 82,700
212	MEDICARE	\$ 6,444	\$ 7,900	\$ 7,500
329	LAUNDRY SERVICE	\$ 9,132	\$ 9,000	\$ 15,000
335	MAINTENANCE & REPAIR-BLDGS	\$ -	\$ -	\$ 20,000
336	MAINTENANCE & REPAIR-EQPT	\$ 7,920	\$ 18,000	\$ 30,000
338	MAINTENANCE & REPAIR-VEHICLES	\$ 4,388	\$ 16,000	\$ 5,000
355	TRAVEL	\$ -	\$ -	\$ 1,000
399	OTHER CONTRACTED SERVICES	\$ 794,601	\$ 300,000	\$ 119,500
499	OTHER SUPPLIES & MATERIALS	\$ 732,780	\$ 815,000	\$ 600,000
524	INSERVICE/STAFF DEVELOPMENT	\$ 1,430	\$ -	\$ 1,500
599	OTHER CHARGES	\$ 648	\$ 750	\$ 2,000
701	ADMINISTRATION EQUIPMENT	\$ -	\$ -	\$ 2,000
717	MAINTENANCE EQUIPMENT	\$ 12,050	\$ -	\$ 10,000
720	PLANT OPERATIONS EQUIPMENT	\$ 15,804	\$ -	\$ 25,000
	TOTAL PLANT MAINTENANCE	\$ 2,141,654	\$ 1,744,350	\$ 1,499,200
	TOTAL EXP. OPERATION/MAINTENANCE	\$ 10,921,744	\$ 11,407,950	\$ 11,861,830
72710	TRANSPORTATION			
105	SUPERVISOR/DIRECTOR	\$ 80,653	\$ 89,220	\$ 92,800
142	MECHANICS	\$ 191,998	\$ 206,900	\$ 209,000
146	BUS DRIVERS	\$ 979,341	\$ 1,006,900	\$ 1,036,300
162	CLERICAL PERSONNEL	\$ 35,211	\$ 62,865	\$ 65,865
188	BONUS PAYMENTS	\$ 275	\$ -	\$ -
189	OTHER SALARIES & WAGES	\$ 112,791	\$ 148,000	\$ 165,242
195	CERTIFIED SUBSTITUTE TEACHERS	\$ 23	\$ -	\$ -
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 414	\$ 100	\$ 1,000
201	SOCIAL SECURITY	\$ 79,826	\$ 91,000	\$ 97,400
204	STATE RETIREMENT	\$ 77,167	\$ 78,700	\$ 88,400
207	MEDICAL INSURANCE	\$ 489,205	\$ 496,900	\$ 542,000
212	MEDICARE	\$ 18,723	\$ 21,700	\$ 22,800
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 500	\$ 500
307	COMMUNICATION	\$ 7,800	\$ 9,000	\$ 9,800
313	CONTRACTS WITH PARENTS	\$ 35,004	\$ 38,000	\$ 40,000
329	LAUNDRY SERVICE	\$ 7,190	\$ 8,000	\$ 9,000
336	MAINTENANCE & REPAIR - EQUIPMENT	\$ 313	\$ -	\$ 1,000
338	MAINTENANCE & REPAIR-VEHICLES	\$ 10,674	\$ 15,000	\$ 12,000
340	MEDICAL & DENTAL SERVICES	\$ 6,300	\$ 7,000	\$ 8,000
355	TRAVEL	\$ 34,869	\$ 35,000	\$ 40,000
399	OTHER CONTACTED SERVICES	\$ 26,947	\$ 55,000	\$ 35,000
412	DIESEL FUEL	\$ 332,509	\$ 309,000	\$ 450,000
425	GASOLINE	\$ 49,378	\$ 50,000	\$ 70,000
433	LUBRICANTS	\$ 10,478	\$ 12,000	\$ 10,000
450	TIRES & TUBES	\$ 43,907	\$ 50,000	\$ 80,000
453	VEHICLE PARTS	\$ 134,378	\$ 115,000	\$ 130,000
499	OTHER SUPPLIES & MATERIALS	\$ 29,209	\$ 25,000	\$ 20,000
511	VEHICLE & EQPT INSURANCE	\$ 54,110	\$ 70,000	\$ 80,000
524	IN SERVICE / STAFF DEVELOPMENT	\$ 896	\$ 500	\$ 1,000
599	OTHER CHARGES	\$ 132	\$ 100	\$ 500
729	TRANSPORTATION EQUIPMENT	\$ 193,028	\$ 920,000	\$ 600,000
790	OTHER EQUIPMENT			
	TOTAL EXPENDITURES TRANSPORTATION	\$ 3,042,749	\$ 3,921,385	\$ 3,917,607
72810	CENTRAL & OTHER			
399	OTHER CONTRACTED SERVICES	\$ 52,837	\$ 150,000	\$ 170,000
	TOTAL EXPENDITURES CENTRAL & OTHER	\$ 52,837	\$ 150,000	\$ 170,000
	TOTAL EXPEND. SUPPORT SERVICES	\$ 3,095,586	\$ 4,071,385	\$ 4,087,607

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

73300	COMMUNITY SERVICES			
105	SUPERVISOR/DIRECTOR	\$ 45,172	\$ 31,400	\$ -
116	TEACHERS	\$ 88,834	\$ 79,400	\$ -
117	CAREER LADER PROGRAM	\$ 500	\$ 500	\$ -
162	CLERICAL PERSONNEL	\$ 6,646	\$ 7,245	\$ -
163	EDUCATIONAL ASSISTANTS	\$ 19,807	\$ 18,400	\$ -
189	OTHER SALARIES & WAGES	\$ 77,182	\$ 69,700	\$ 49,600
201	SOCIAL SECURITY	\$ 13,682	\$ 12,800	\$ 3,100
204	STATE RETIREMENT	\$ 19,190	\$ 13,600	\$ 3,400
207	MEDICAL INSURANCE	\$ 13,673	\$ 15,700	\$ 7,500
212	MEDICARE	\$ 3,200	\$ 2,800	\$ 720
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 150	\$ -
355	TRAVEL	\$ 853	\$ 550	\$ 5,000
422	FOOD SUPPLIES	\$ 95	\$ 250	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ 21,341	\$ 6,700	\$ 12,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 138	\$ 1,400	\$ 2,000
599	OTHER CHARGES	\$ 20,236	\$ 17,500	\$ 15,000
790	OTHER EQUIPMENT	\$ -	\$ 351,000	\$ -
	TOTAL EXPENDITURES COMMUNITY SVCS	\$ 330,549	\$ 629,095	\$ 98,320
73400	EARLY CHILDHOOD EDUCATION			
105	SUPERVISOR/DIRECTOR	\$ 12,477	\$ -	\$ -
116	TEACHERS	\$ 556,297	\$ 632,100	\$ 19,351
162	CLERICAL PERSONNEL	\$ 9,619	\$ 14,990	\$ 17,850
163	EDUCATIONAL ASSISTANTS	\$ 182,327	\$ 189,000	\$ 10,000
195	CERTIFIED SUBSTITUTE TEACHERS	\$ -	\$ -	\$ 1,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	\$ 14,290	\$ 14,250	\$ 5,000
201	SOCIAL SECURITY	\$ 43,085	\$ 50,000	\$ 4,000
204	STATE RETIREMENT	\$ 58,264	\$ 55,600	\$ 3,600
207	MEDICAL INSURANCE	\$ 181,026	\$ 181,450	\$ 5,000
212	EMPLOYER MEDICARE	\$ 10,080	\$ 11,420	\$ 950
217	TCRS - HYBRID STABILIZATION	\$ -	\$ 1,000	\$ 500
355	TRAVEL	\$ -	\$ 100	\$ -
429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$ -	\$ 5,300	\$ -
499	OTHER SUPPLIES & MATERIALS	\$ 11,492	\$ 500	\$ -
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 360	\$ 1,200	\$ -
599	OTHER CHARGES	\$ 149	\$ -	\$ -
722	REGULAR INSTRUCTION EQUIPMENT	\$ 9,168	\$ -	\$ -
790	OTHER EQUIPMENT	\$ -	\$ 25,000	\$ -
	TOTAL CHILDHOOD EDUCATION	\$ 1,088,634	\$ 1,181,910	\$ 67,251
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
399	OTHER CONTRACTED SERVICES	\$ 1,291,924	\$ 1,646,600	\$ -
706	BUILDING CONSTRUCTION	\$ 3,981,007	\$ 1,584,930	\$ -
707	BUILDING IMPROVEMENTS	\$ 742,893	\$ 1,088,210	\$ -
	TOTAL CAPITAL OUTLAY	\$ 6,015,824	\$ 4,319,740	\$ -
81300	EDUCATION DEBT SERVICE			
620	PRINCIPAL ON DEBT SERVICE CONTRIB PRIM GO	\$ 1,128,944	\$ 1,125,944	\$ 1,127,145
	TOTAL EXPENDITURES EDUC. DEBT SVC.	\$ 1,128,944	\$ 1,125,944	\$ 1,127,145
	GRAND TOTAL EXPENDITURES	\$ 65,724,380	\$ 70,219,304	\$ 71,936,540
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	\$ (1,623,773)	\$ 4,640,947	\$ (1,416,892)
	FUND BALANCE JULY 1,	\$ 15,194,977	\$ 13,571,204	\$ 18,212,151
	ADJUSTMENTS			
	FUND BALANCE JUNE 30,	\$ 13,571,204	\$ 18,212,151	\$ 16,795,259



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 143 CENTRAL CAFETERIA FUND

AUDITED

ESTIMATED

BUDGET

CENTRAL CAFETERIA FUND - 143

43000	CHARGES FOR CURRENT SERVICES			
43522	LUNCH PAYMENTS- ADULTS	\$ 127,314	\$ 120,000	\$ 120,000
43525	ALA CARTE SALES	\$ 188,854	\$ 210,000	\$ 210,000
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	\$ -	\$ 2,000	\$ 4,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 316,168	\$ 332,000	\$ 334,000
44000	OTHER LOCAL REVENUES			
44110	INVESTMENT INCOME	\$ 928	\$ 1,500	\$ 4,500
44170	MISCELLANEOUS REFUNDS	\$ -	\$ -	\$ 4,500
44530	SALE OF EQUIPMENT	\$ 6,463	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 7,391	\$ 1,500	\$ 9,000
46000	STATE OF TENNESSEE			
46520	SCHOOL FOOD SERVICE	\$ 35,724	\$ 38,000	\$ 43,000
	TOTAL STATE OF TENNESSEE	\$ 35,724	\$ 38,000	\$ 43,000
47100	FEDERAL GOVERNMENT			
47111	USDA SCHOOL LUNCH PROGRAM	\$ 3,140,348	\$ 3,120,000	\$ 3,360,000
47112	USDA - COMMODITIES	\$ 352,213	\$ 340,000	\$ 425,000
47113	BREAKFAST	\$ 1,205,330	\$ 1,200,000	\$ 1,340,000
47114	USDA - OTHER	\$ 43,215	\$ 270,000	\$ 182,340
47590	OTHER FEDERAL THROUGH STATE	\$ 415,382	\$ -	\$ -
49700	INSURANCE RECOVERY	\$ 3,806	\$ -	\$ -
	TOTAL FEDERAL THROUGH STATE	\$ 5,160,294	\$ 4,930,000	\$ 5,307,340
	TOTAL REVENUES	\$ 5,519,577	\$ 5,301,500	\$ 5,693,340
73100	FOOD SERVICE			
105	SUPERVISOR/DIRECTOR	\$ 79,527	\$ 88,500	\$ 91,000
119	ACCOUNTANTS/BOOKKEEPER	\$ 40,634	\$ 45,000	\$ 43,000
165	CAFETERIA PERSONNEL	\$ 1,356,342	\$ 1,525,000	\$ 1,600,000
201	SOCIAL SECURITY	\$ 86,597	\$ 80,000	\$ 85,000
204	STATE RETIREMENT	\$ 55,495	\$ 75,000	\$ 75,000
207	MEDICAL INSURANCE	\$ 398,447	\$ 400,000	\$ 400,000
210	UNEMPLOYMENT COMPENSATION	\$ 44	\$ 100	\$ 100
212	EMPLOYER MEDICARE	\$ 20,226	\$ 22,000	\$ 25,000
336	MAINTENANCE & REPAIR-EQPT	\$ 78,661	\$ 65,000	\$ 55,000
354	TRANSPORTATION-OTHER THAN STUDENTS	\$ 42,909	\$ 45,000	\$ 55,000
355	TRAVEL	\$ 3,245	\$ 3,500	\$ 3,500
399	OTHER CONTRACTED SERVICES	\$ 63,574	\$ 44,000	\$ 40,000
421	FOOD PREPARATION	\$ -	\$ 100	\$ 100
422	FOOD SUPPLIES	\$ 2,266,404	\$ 2,350,000	\$ 2,518,140
435	OFFICE SUPPLIES	\$ 9,894	\$ 6,000	\$ 5,500
469	USDA - COMMODITIES	\$ 352,213	\$ 340,000	\$ 425,000
499	OTHER SUPPLIES & MATERIALS	\$ 297,072	\$ 275,000	\$ 270,000
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 2,330	\$ 2,500	\$ 2,000
599	OTHER CHARGES	\$ 1,782	\$ 300	\$ -
710	FOOD SERVICE EQPT	\$ 314,194	\$ 300,000	\$ -
	TOTAL EXPENDITURES	\$ 5,469,590	\$ 5,667,000	\$ 5,693,340
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	\$ 49,987	\$ (365,500)	\$ -
	FUND BALANCE JULY 1,	\$ 3,094,055	\$ 3,144,042	\$ 2,778,542
	ADJUSTMENTS			
	FUND BALANCE JUNE 30,	\$ 3,144,042	\$ 2,778,542	\$ 2,778,542



LAWRENCE COUNTY, TN
GOVERNMENT

**FUND 146
EXTENDED DAY PROGRAM FUND**

		AUDITED	ESTIMATED	BUDGET
EXTENDED DAY PROGRAM FUND - 146				
43000	CHARGES FOR CURRENT SERVICES			
43517	TUITION-OTHER	\$ 188,400	\$ 135,000	\$ 135,000
46990	OTHER STATE REVENUES	\$ 7,336	\$ 9,000	\$ 12,000
47901	AMERICAN RESCUE PLAN ACT - GRANT #6	\$ 26,608	\$ -	\$ -
	TOTAL CHARGES FOR SERVICES	\$ 192,344	\$ 144,000	\$ 147,000
73300	COMMUNITY SERVICES			
189	OTHER SALARIES & WAGES	\$ 132,515	\$ 111,500	\$ 113,750
201	SOCIAL SECURITY	\$ 8,216	\$ 7,070	\$ 7,170
204	STATE RETIREMENT	\$ 7,433	\$ 9,270	\$ 9,280
212	EMPLOYER MEDICARE	\$ 1,922	\$ 1,665	\$ 1,765
217	TCRS - HYBRID STABILIZATION	\$ 48	\$ 200	\$ 300
499	OTHER SUPPLIES & MATERIALS	\$ 4,475	\$ 10,500	\$ 10,690
510	TRUSTEE'S COMMISSION	\$ 1,641	\$ 2,225	\$ 2,225
524	IN-SERVICE/STAFF DEVELOPMENT	\$ 58	\$ 1,000	\$ 1,000
599	OTHER CHARGES	\$ -	\$ 570	\$ 820
790	OTHER EQUIPMENT	\$ 13,608	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 169,916	\$ 144,000	\$ 147,000
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	\$ 22,428	\$ -	\$ -
	FUND BALANCE JULY 1,	\$ 131,139	\$ 153,567	\$ 153,567
	ADJUSTMENTS			
	FUND BALANCE JUNE 30,	\$ 153,567	\$ 153,567	\$ 153,567



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 177
EDUCATION CAPITAL PROJECTS FUND

FY 2024-2025 BUDGET

2023

2024

2025

AUDITED

ESTIMATED

BUDGET

EDUCATION CAPITAL PROJECTS FUND - 177				
	REVENUES & OTHER SOURCES			
49800	TRANSFERS IN	\$ 700,000	\$ -	\$ 700,000
	TOTAL REVENUES & OTHER SOURCES	\$ 700,000	\$ -	\$ 700,000
91300	EDUCATION CAPITAL PROJECTS			
706	BUILDING CONSTRUCTION	\$ 6,761,703	\$ 214,655	\$ -
724	SITE DEVELOPMENT	\$ -	\$ -	\$ 200,000
790	OTHER EQUIPMENT	\$ -	\$ -	\$ 500,000
	TOTAL EDUCATION CAPITAL PROJECTS	\$ 6,761,703	\$ 214,655	\$ 700,000
	EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (6,061,703)	\$ (214,655)	\$ -
	FUND BALANCE JULY 1,	\$ 6,976,359	\$ 914,656	\$ 700,001
	TRANSFERS OUT			
	FUND BALANCE JUNE 30,	\$ 914,656	\$ 700,001	\$ 700,001



LAWRENCE COUNTY, TN
GOVERNMENT

THE BUDGET OF LAWRENCE COUNTY, TENNESSEE FISCAL YEAR 2024-2025 (JULY 1, 2014 – JUNE 30, 2025)

BUDGET COMMITTEE

David A. Morgan

County Executive

Scott Franks

Commissioner

Phillip Heatherly

Commissioner

Randy Brewer

Commissioner

Barry Luffman

Commissioner

OFFICE OF ACCOUNTS & BUDGETS

Brandi Williams

Director of Accounts & Budgets

Payton Morgan

Administrative Assistant

Kelly Odom

Purchasing Agent

Kristy Tease

Human Resources Director

Pamela Culp

Payroll Accountant

Tracey Niedergeses

Solid Waste Billing Specialist

Angie Jacobs

Workers Comp & Safety Coordinator/Accounts Payable