



LAWRENCE COUNTY GOVERNMENT

FY 2025-2026 BUDGET

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

FOR THE FISCAL YEAR ENDING JUNE 30, 2026

ADOPTED BY THE LAWRENCE COUNTY LEGISLATIVE BODY ON JUNE 30, 2025



LAWRENCE COUNTY, TN
GOVERNMENT

BUDGET RESOLUTIONS

RESOLUTION NO. 2025063001

RESOLUTION TO APPROVE NON-PROFIT AND CHARITABLE CONTRIBUTIONS

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Special Session this 30th day of June, 2025, approving the contributions to non-profits and charitable organizations as follows:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
54420	Rescue Squad	
316	Lawrence County Fire and Rescue	\$412,500
	Total	\$412,500
55120	Rabies and Animal Control	
316	Friends of Lawrence County Animals	\$ 25,000
	Total	\$ 25,000
56300	Senior Citizens Assistance	
316	Loretto Senior Citizens	\$ 10,000
316	Lawrenceburg Senior Citizens	\$ 10,000
316	My Ride	\$ 25,000
316	St. Joseph Senior Citizens	\$ 6,000
316	Summertown Senior Citizens	\$ 6,000
	Total	\$ 57,000
56900	Other Social/Cultural/Recreational	
316	Lawrence County Reserve Deputy Association	\$ 5,000
316	A Kid's Place	\$ 30,000
316	The Shelter	\$ 15,000
316	Sandcastle Library	\$ 5,000
316	God's Storehouse	\$ 5,000
316	Buffalo River Services	\$ 5,000
316	County Executive's Discretionary	\$ 20,000
	Total	\$ 85,000
	GRAND TOTAL	\$ 579,500

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

Passed this 30th Day of June, 2025

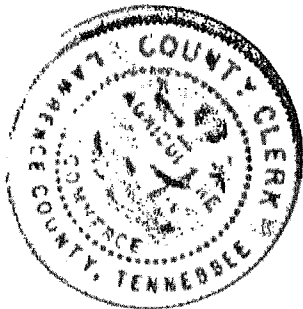

Shane Eaton, Chair


David A. Morgan, County Executive

ATTEST:


Russ Brewer, County Clerk

SPONSOR: Budget Committee



RESOLUTION NO. 2025063002

RESOLUTION TO APPROVE DISTRIBUTION OF THE HOTEL-MOTEL TAX

WHEREAS, the Legislative Body of Lawrence County, Tennessee desires to promote economic and community development in Lawrence County, and

WHEREAS, pursuant to Private Acts of 1992, Chapter 171, the hotel-motel tax has been used in the promotion of such economic and community development.

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Special Session this 30th day of June, 2025, that the proceeds of the hotel-motel tax shall be distributed during the fiscal year 2025-2026 as follows:

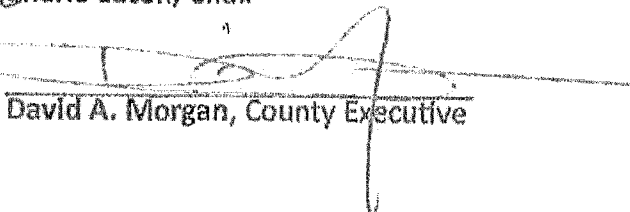
ACCOUNT CODE	ORGANIZATION	APPROPRIATION
58110	Tourism	
316	City of Lawrenceburg	\$ 4,000
316	Lawrence County Historical Society	\$ 3,000
316	Council for Community Clubs	\$ 6,000
316	Hope Botanical Garden	\$ 3,000
316	Loretto Lift Up	\$ 4,000
316	West Gaines School Community Club	\$ 500
	Total	\$ 20,500
58120	Industrial Development	
	Joint Economic and Community	
316	Development Board of Lawrence County	\$ 401,740
	Total	\$ 401,740
	GRAND TOTAL	\$ 422,240

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 30th Day of June, 2025


Shane Eaton, Chair

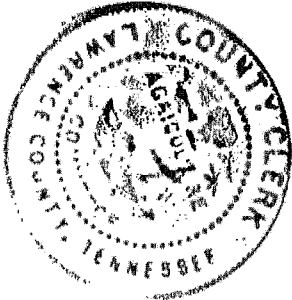

David A. Morgan, County Executive

ATTEST:



Russ Brewer, County Clerk

SPONSOR: Budget Committee



RESOLUTION NO. 2025063003

A RESOLUTION FIXING THE TAX LEVY IN LAWRENCE COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2026.

SECTION 1. BE IT RESOLVED, by the Legislative Body of Lawrence County, Tennessee, assembled in Special Session on this 30th day of June, 2025, that the combined tax rate for Lawrence County, Tennessee for the year beginning July 1, 2025 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
Solid Waste	\$ 0.0387
Highways/Public Works	\$ 0.1911
General Purpose Schools	\$ 0.5119
General Debt Service	\$ 0.1359
TOTAL TAX LEVY	\$ 2.0105

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

SECTION 3. BE IT FURTHER RESOLVED, that proceeds from the Wholesale Beer Tax shall be deposited into the County General Fund, Fund 101.

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 the State Beer Tax shall be deposited into the County General Fund, Fund 101.

SECTION 6. BE IT FURTHER RESOLVED, that the proceeds from the Alcoholic Beverage Tax shall be deposited into the County General Fund, Fund 101.

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 into 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.

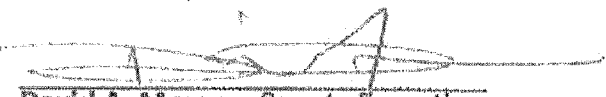
SECTION 11. BE IT FURTHER RESOLVED, that the proceeds from Local Option Sales Tax shall be deposited to the Debt Service Fund, Fund 151.

SECTION 12. BE IT FURTHER RESOLVED, that all resolutions of the Legislative Body of Lawrence County, Tennessee, which 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 30th Day of June, 2025

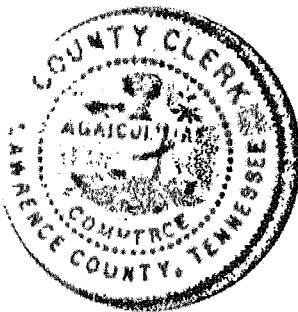

Shane Eaton, Chair


David A. Morgan, County Executive

ATTEST:


Russ Brewer, County Clerk

SPONSOR: Budget Committee



RESOLUTION NO. 2025063004

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES, AND AGENCIES OF LAWRENCE COUNTY, TENNESSEE, FOR THE FISCAL
YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.**

SECTION 1. BE IT RESOLVED, by the Legislative Body of Lawrence County, Tennessee, assembled in Special Session on this 30th day of June, 2025, that the amounts hereafter set out are hereby appropriated to meet 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, 2025 and ending June 30, 2026, according to the following schedule:

County General:

General Administration	\$ 2,091,396
Finance	\$ 1,824,049
Administration of Justice	\$ 2,687,428
Public Safety	\$ 10,252,127
Public Health & Welfare	\$ 6,402,270
Other Social, Cultural & Recreational	\$ 662,945
Agricultural & Natural Resources	\$ 285,065
Other General Government	\$ 2,226,064
Total General Fund Expenditures	\$ 26,431,344

Courthouse & Jail Maintenance:

Total Expenditures	\$ 45,253
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Solid Waste/Sanitation:

Total Expenditures	\$ 3,034,789
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Industrial/Economic Development:

Total Expenditures	\$ 50,000
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Drug Control:

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

Industrial Development	\$ 4,558
Administration	\$ 356,073
Highway & Bridge Maintenance	\$ 4,191,212
Operation & Maintenance of Equipment	\$ 883,219
Other Charges	\$ 155,304
Capital Outlay	\$ 1,220,000
Total Highway Expenditures	\$ 6,810,366

General Debt Service:

Principal	\$ 4,809,912
Interest	\$ 2,101,990
Other Debt Service	\$ 91,412
Total General Debt Service Expenditures	\$ 7,003,314

General Capital Projects:

General Administration Projects	\$ 1,000,000
Public Health and Welfare Projects	\$ 6,874,401
Social, Cultural, and Recreational Projects	\$ 60,000
Total Expenditures	\$ 7,934,401

Highway Capital Projects:

Total Expenditures	\$ 4,743,566
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General Purpose School:

Instructional	\$ 47,009,230
Support Services	\$ 25,887,165
Operation of Non-Instructional Services	\$ 166,600
Education Debt Service	\$ 1,661,109
Total General Purpose School Expenditures	\$ 74,724,104

School Federal Projects

Instructional	\$ 3,224,501
Support Services	\$ 1,131,660
Other Uses	\$ 1,000
Total School Federal Projects	\$ 4,357,161

Central Cafeteria:

Total Expenditures	\$ 6,052,700
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Extended Day Program:

Total Expenditures	\$ 193,000
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Education Capital Projects:

Total Expenditures	\$ 6,934,158
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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 construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by 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, 2026. 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. The 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 2025-2026 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, 2026.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year beginning July 1, 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various County funds according to the subdivision of the tax levy for year beginning July 1, 2025. 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, 2026.

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 conflicts 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, 2025. This resolution shall be spread upon the minutes of the Legislative Body of Lawrence County, Tennessee.

Passed this 30th Day of June, 2025


Shane Eaton, Chair

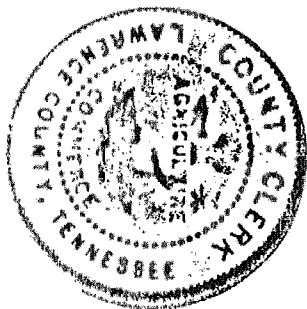

David A. Morgan, County Executive

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 2025-2026

Real and Personal Property	\$ 1,045,498,638	1 cent levy = \$ 106,916
Public Utilities	\$ 23,664,462	5% delinquency = \$ 5,346
Total Assessed Valuation	\$ 1,069,163,100	1 cent levy w/ delinquency = \$ 101,570

Fund	Proposed Tax Rate	Amount of Levy	Reserve for Delinquency 5.00%	Net Estimated Collection
County General	\$ 1.1329	\$ 12,112,549	\$ 605,627	\$ 11,506,921
Solid Waste	\$ 0.0387	\$ 413,766	\$ 20,688	\$ 393,078
Highways/Public Works	\$ 0.1911	\$ 2,043,171	\$ 102,159	\$ 1,941,012
General Purpose Schools	\$ 0.5119	\$ 5,473,046	\$ 273,652	\$ 5,199,394
General Debt Service	\$ 0.1359	\$ 1,452,993	\$ 72,650	\$ 1,380,343
Total Tax Levy	\$ 2.0105	\$ 21,495,524	\$ 1,074,776	\$ 20,420,748



LAWRENCE COUNTY, TN
GOVERNMENT

SUMMARY OF PROPOSED OPERATIONS

LAWRENCE COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2026

FUND	BEGINNING		ESTIMATED		ESTIMATED		TOTAL		ENDING	
	BALANCE	7/1/2025	REVENUE	AVAILABLE	FUNDS	APPROPRIATIONS	BALANCE	6/30/2026		
COUNTY GENERAL	\$	11,276,685	\$	24,876,515	\$	36,153,200	\$	26,431,344	\$	9,721,856
COURTHOUSE & JAIL MAINTENANCE	\$	68,144	\$	20,300	\$	88,444	\$	45,253	\$	43,191
SOLID WASTE	\$	1,165,421	\$	2,817,003	\$	3,982,424	\$	3,034,789	\$	947,635
INDUSTRIAL/ECONOMIC DEVELOPMENT	\$	438,326	\$	-	\$	438,326	\$	50,000	\$	388,326
DRUG CONTROL	\$	48,890	\$	16,000	\$	64,890	\$	33,200	\$	31,690
HIGHWAY/PUBLIC WORKS	\$	1,475,647	\$	5,647,833	\$	7,123,480	\$	6,810,366	\$	313,114
GENERAL DEBT SERVICE	\$	7,306,796	\$	6,916,850	\$	14,223,646	\$	7,003,314	\$	7,220,332
GENERAL CAPITAL PROJECTS	\$	3,689,281	\$	4,819,555	\$	8,508,836	\$	7,934,401	\$	574,435
HIGHWAY CAPITAL PROJECTS	\$	4,748,445	\$	-	\$	4,748,445	\$	4,743,566	\$	4,879
GENERAL PURPOSE SCHOOLS	\$	16,053,992	\$	72,437,819	\$	88,491,811	\$	74,724,104	\$	13,767,707
SCHOOL FEDERAL PROJECTS	\$	1,593,002	\$	4,357,161	\$	5,950,163	\$	4,357,161	\$	1,593,002
CENTRAL CAFETERIA	\$	2,688,041	\$	6,001,000	\$	8,689,041	\$	6,052,700	\$	2,636,341
EXTENDED DAY CARE	\$	163,254	\$	193,000	\$	356,254	\$	193,000	\$	163,254
EDUCATION CAPITAL PROJECTS	\$	9,715,478	\$	-	\$	9,715,478	\$	6,934,158	\$	2,781,320
TOTALS	\$	60,431,402	\$	128,103,036	\$	188,534,438	\$	148,347,356	\$	40,187,082



LAWRENCE COUNTY, TN
GOVERNMENT

DEBT SERVICE SCHEDULE

LAWRENCE COUNTY, TENNESSEE
DEBT SERVICE SCHEDULE
2025-2026

Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2025	General Ledger Account	Paid and/or		General Ledger Account	Interest		Outstanding Balance 6/30/2026
						Matured During Period	Due		Paid During Period	Due	
2012 GO Public Improvement Bond 96% General/44% Highway	1.5862	12/18/2013	12/1/2037	\$616,000	82110-601 82120-601	\$112,000 \$88,000	12/1/2026 12/1/2026	82210-603 82220-603	\$3,590.25 \$2,820.13	12/1/2025 12/1/2025	\$419,000
2016 GO Refunding Bond 100% General	2.0000	4/27/2016	5/1/2031	\$3,060,000	82110-601	\$485,000	5/1/2026	82210-603	\$31,268.75	11/1/2025	\$2,575,000
2017A GO Refunding Bond 100% General	3.9570	12/14/2017	5/1/2037	\$3,986,000	82110-601	\$865,000	12/1/2026	82210-603	\$60,371.86	12/1/2025	\$3,120,000
2017 GO Refunding Bond 95% General/5% Schools	2.7112	4/20/2017	4/1/2037	\$5,766,000	82110-601 82130-601	\$394,250 \$30,750	4/1/2026 4/1/2026	82210-603 82230-603	\$72,356.25 \$3,818.75	10/1/2025 10/1/2025	\$5,350,000
2018 GO School Bonds - 100% Schools School System contribution to county	2.8700	6/18/2019	5/1/2034	\$6,560,000	82130-601	\$640,000	5/1/2026	82230-603	\$105,750.00	11/1/2025	\$5,920,000
2019A Public Improvement Bond 100% General	2.7389	11/13/2019	5/1/2045	\$13,800,000	82110-601	\$470,000	11/1/2026	82210-603	\$216,231.25	11/1/2025	\$13,050,000
2020 Public Improvement 100% Schools	1.6924	9/23/2020	4/1/2048	\$5,215,000	82130-601	\$310,000	10/1/2026	82230-603	\$51,357.50	10/1/2025	\$5,005,000
2020 Refunding Bonds 100% Schools	1.8094	10/22/2020	10/1/2032	\$960,000	82130-601	\$110,000	10/1/2026	82230-603	\$11,312.50	10/1/2025	\$850,000
2024 GO Public Improvement Bonds 13% General/29% Highway/58% Schools	3.8657	9/6/2024	3/1/2049	\$20,365,000	82110-601 82120-601 82130-601	\$50,450 \$134,850 \$265,700	3/1/2026 3/1/2026 3/1/2026	82210-603 82230-603 82230-603	\$39,883.81 \$133,140.81 \$266,281.63	9/1/2025 9/1/2025 3/1/2026	\$19,890,000
						\$ 3,850,000			\$2,004,750		\$56,185,000

CAPITAL OUTLAY NOTES	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2025	General Ledger Account	Paid and/or		General Account	Interest Paid During Period	Outstanding Balance 6/30/2026
							Matured During Period	Due			
2014 GO Capital Outlay Note 95% General/45% Schools	\$3,600,000	1.9912	12/18/2014	12/1/2026	\$680,000	82110-602 82130-602	\$176,000 \$144,000	12/1/2025 12/1/2025	82210-604 82230-604	\$4,021.88 \$3,290.62	\$330,000
										\$2,041.88	
										\$1,670.62	
2023 GO Capital Outlay Note 87% General/43% Highway	\$3,000,000	4.7894	8/22/2023	3/1/2028	\$1,200,000	82110-602 82120-602	\$232,300 \$167,700	3/1/2026	82210-604 82220-604	\$16,826.40 \$12,683.60	\$840,000
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LAWRENCE COUNTY, TN
GOVERNMENT

FUND 101 GENERAL FUND

		2024		2025		2026
		Audited		Estimated		Budget
General Fund - Fund 101						
Revenues and Other Sources						
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Tax	\$	11,589,683	\$	11,247,008	\$ 11,506,921
40120	Trustee's Collections - Prior Year	\$	405,566	\$	282,250	\$ 380,000
40125	Trustee's Collections - Bankruptcy	\$	-	\$	684	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$	138,619	\$	110,000	\$ 84,000
40140	Interest And Penalty	\$	67,619	\$	55,000	\$ 59,000
40161	Payments in-Lieu-of Taxes - T.V.A.	\$	2,290	\$	2,290	\$ 2,290
40162	Payments in-Lieu-of Taxes - Local Utilities	\$	393,513	\$	365,000	\$ 360,000
40163	Payments in-Lieu-of Taxes -Other	\$	12,095	\$	11,456	\$ 11,000
	Total County Property Taxes	\$	12,609,385	\$	12,073,688	\$ 12,403,211
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	\$	264,115	\$	275,000	\$ 280,000
40250	Litigation Tax - General	\$	96,173	\$	95,000	\$ 85,000
40260	Litigation Tax - Special Purpose	\$	51,371	\$	48,000	\$ 48,000
40267	Litigation Tax - Victim-Offender Mediation Center	\$	5,576	\$	5,700	\$ 5,700
40268	Litigation Tax - Courtroom Security	\$	1,725	\$	58,000	\$ 50,000
40270	Business Tax	\$	565,168	\$	550,000	\$ 525,000
40275	Mixed Drink Tax	\$	247	\$	50	\$ 150
	Total County Local Option Taxes	\$	984,375	\$	1,031,750	\$ 993,850
40300	Statutory Local Taxes					
40330	Wholesale Beer Tax	\$	-	\$	-	\$ 200,000
	Total Statutory Local Taxes	\$	-	\$	-	\$ 200,000
41000	Licenses and Permits					
41100	Licenses					
41110	Marriage Licenses	\$	1,629	\$	1,500	\$ 1,500
41140	Cable TV Franchise	\$	47,313	\$	43,000	\$ 42,000
	Total Licenses	\$	48,942	\$	44,500	\$ 43,500
41500	Permits					
41510	Beer Permits	\$	2,969	\$	2,500	\$ 2,500
	Total Permits	\$	2,969	\$	2,500	\$ 2,500
42000	Fines, Forfeitures and Penalties					
42100	Circuit Court					
42110	Fines	\$	8,566	\$	8,000	\$ 8,000
42120	Officers Costs	\$	12,955	\$	14,250	\$ 13,500
42140	Drug Control Fines	\$	4,087	\$	4,683	\$ 4,000
42150	Jail Fees	\$	5,241	\$	100	\$ 1,000
42190	Data Entry Fee - Circuit Court	\$	1,902	\$	1,500	\$ 2,000
	Total Circuit Court	\$	32,751	\$	28,533	\$ 28,500
42200	Criminal Court					
42220	Officers Costs	\$	1,184	\$	461	\$ 500
42280	DUI Treatment Fines	\$	1,377	\$	1,233	\$ 1,000
	Total Criminal Court	\$	2,561	\$	1,694	\$ 1,500
42300	General Sessions Court					
42310	Fines	\$	13,783	\$	15,500	\$ 13,500
42310	MISD Fines - Misdemeanor Fees	\$	57	\$	76	\$ -
42311	Fines for Littering	\$	450	\$	475	\$ 400
42320	Officers Costs	\$	30,698	\$	30,000	\$ 30,000
42330	Game and Fish Fines	\$	549	\$	862	\$ 750
42340	Drug Control Fines	\$	5,827	\$	3,500	\$ 5,000
42380	DUI Treatment Fines	\$	5,625	\$	6,000	\$ 5,500
42390	Data Entry Fee - General Sessions Court	\$	11,161	\$	11,000	\$ 11,000
	Total General Sessions Court	\$	68,150	\$	67,413	\$ 66,150
42400	Juvenile Court					
42410	Fines	\$	2,779	\$	2,600	\$ 2,600
42420	Officers Costs	\$	570	\$	500	\$ 500
42490	Data Entry Fee - Juvenile Court	\$	2,168	\$	5,000	\$ 4,500
	Total Juvenile Court	\$	5,517	\$	8,100	\$ 7,600
42500	Chancery Court					
42520	Officers Costs	\$	1,824	\$	950	\$ 1,200
42530	Data Entry Fee - Chancery Court	\$	4,896	\$	3,500	\$ 4,000
	Total Chancery Court	\$	6,720	\$	4,450	\$ 5,200
43000	Charges for Current Services					
43100	General Service Charges					
43120	Patient Charges	\$	2,291,442	\$	2,400,000	\$ 2,315,000
43194	Service Charges	\$	1,930	\$	1,800	\$ 1,800
	Total General Service Charges	\$	2,293,372	\$	2,401,800	\$ 2,316,800

43300	Fees				
43350	Copy Fees	\$	369	\$	9,000
43350 ARCHV	Copy Fees - Archives	\$	185	\$	-
43350 LIBR	Copy Fees - Library	\$	8,413	\$	-
43360	Library Fees	\$	97	\$	2,300
43360 LIBR	Library Fees - Library	\$	2,166	\$	-
43365	Archives and Records Management	\$	-	\$	13,250
43366	Greenbelt Late Fee	\$	100	\$	350
43370	Telephone Commissions	\$	78,699	\$	87,000
43383	Additional Fees - Titling and Registration	\$	36,073	\$	36,000
43392	Data Processing Fee - Register	\$	13,240	\$	14,000
43394	Data Processing Fee - Sheriff	\$	1,604	\$	1,600
43395	Sexual Offender Registration Fee - Sheriff	\$	9,300	\$	6,600
43396	Data Processing Fee - County Clerk	\$	4,166	\$	2,500
	Total Fees	\$	154,412	\$	172,600
44000	Other Local Revenues				
44100	Recurring Items				
44110	Investment Income	\$	400,017	\$	1,975,000
44110 LIBR	Investment Income - Library	\$	2,732	\$	4,086
44110 OPI	Investment Income - Opioid Settlement Funds	\$	64	\$	24,000
44131	Commissary Sales	\$	52,092	\$	55,000
44131 ECIG	Commissary Sales - Jail ECIG Program	\$	27,812	\$	21,000
44131 MED	Commissary Sales - Inmate Medical	\$	4,985	\$	4,000
44170	Miscellaneous Refunds	\$	47,246	\$	509
44170 ARCHV	Miscellaneous Refunds - Archives	\$	3	\$	8
44180	Expenditure Credits	\$	1,150	\$	1,500
	Total Recurring Items	\$	536,101	\$	2,085,103
44500	Nonrecurring Items				
44530	Sale of Equipment	\$	19,537	\$	5,950
44530 LESO	Sale of Equipment - LESO Program	\$	23,618	\$	13,435
44560	Damages Recovered From Individuals	\$	1,140	\$	2
	Total Nonrecurring Items	\$	44,295	\$	19,387
45000	Fees Received From County Officials				
45100	Excess Fees				
45110	County Clerk	\$	95,815	\$	95,000
45190	Trustee	\$	549,148	\$	525,000
	Total Excess Fees	\$	644,963	\$	620,000
45500	Fees In Lieu of Salary				
45520	Circuit Court Clerk	\$	104,620	\$	115,000
45540	General Session Court Clerk	\$	173,053	\$	180,000
45550	Clerk And Master	\$	150,095	\$	118,000
45560	Juvenile Court Clerk	\$	43,147	\$	48,000
45580	Register	\$	202,295	\$	220,000
45590	Sheriff	\$	20,849	\$	21,000
	Total Fees in Lieu of Salary	\$	694,059	\$	702,000
46100	General Government Grants				
46110	Juvenile Services Program	\$	4,635	\$	9,000
	Total General Government Grants	\$	4,635	\$	9,000
46000	State of Tennessee				
46200	Public Safety Grants				
46210	Law Enforcement Training Programs	\$	34,400	\$	80,200
46240	School Resource Officer Grants	\$	957,053	\$	1,050,000
46290	Other Public Safety Grants	\$	324,251	\$	581,041
46290 TCI	Other Public Safety Grants - TN Corr. Inst. Grant	\$	-	\$	9,842
	Total State of Tennessee	\$	1,315,704	\$	1,721,083
46300	Health and Welfare Grants				
46310	Health Department Programs	\$	457,434	\$	898,005
46330	Emergency Medical Services Training Programs	\$	-	\$	15,200
46390	Other Health and Welfare Grants	\$	76,047	\$	282,212
	Total Health and Welfare Grants	\$	533,481	\$	1,195,417
46400	Public Works Grants				
46430	Litter Grant Program	\$	15,579	\$	58,500
	Total Public Works Grants	\$	15,579	\$	58,500
46800	Other State Revenues				
46830	Beer Tax	\$	18,498	\$	-
46835	Vehicle Certificate of Title Fees	\$	15,891	\$	17,000
46840	Alcoholic Beverage Tax	\$	-	\$	-
46845	Opioid Settlement Funds - TN Abatement Council	\$	208,467	\$	165,935

46851	State Revenue Sharing - T.V.A.	\$	-	\$	1,027,000	\$	1,024,000
46852	State Revenue Sharing - Telecommunications	\$	73,609	\$	75,000	\$	75,000
46855	State Shared Sports Gaming	\$	54,692	\$	60,000	\$	60,000
46915	Contracted Prisoner Board	\$	917,867	\$	825,000	\$	700,000
46960	Registrar's Salary Supplement	\$	15,164	\$	15,164	\$	15,164
46980	Other State Grants	\$	19,904	\$	21,242	\$	-
46980 HOME	Other State Grants - HOME Grant	\$	-	\$	100,000	\$	440,000
46990	Other State Revenues	\$	3,753	\$	1,418	\$	1,500
	Total Other State Revenues	\$	1,327,845	\$	2,307,759	\$	2,639,664
47000	Federal Government						
47100	Federal Through State						
47180	Community Development	\$	-	\$	59,653	\$	59,651
47235	Homeland Security Grants	\$	9,600	\$	11,623	\$	-
47250	Law Enforcement Grants	\$	12,841	\$	94,161	\$	140,888
47590	Other Federal Through State	\$	741,647	\$	267,173	\$	280,428
	Total Federal Through State	\$	764,088	\$	432,610	\$	480,967
47600	Direct Federal Revenue						
47805	COVID-19 Grant #10	\$	8,454	\$	97,000	\$	-
47990	Other Direct Federal Revenue	\$	227,846	\$	397,290	\$	275,000
	Total Direct Federal Revenue	\$	236,300	\$	494,290	\$	275,000
48000	Other Governments and Citizens Groups						
48100	Other Governments						
48130	Contributions	\$	99,048	\$	99,341	\$	219,341
48130 ARCHV	Contributions - Archives	\$	2,788	\$	-	\$	-
48130 LIBR	Contributions - Library	\$	25,080	\$	30,000	\$	-
48130 STHEC	Contributions - Southern TN Higher Ed. Center	\$	6,434	\$	16,750	\$	15,000
48130 WEBB	Contributions - Webb Estate	\$	-	\$	25,000	\$	-
	Total Other Governments	\$	133,350	\$	171,091	\$	234,341
48600	Citizen Groups						
48610	Donations	\$	-	\$	-	\$	6,500
48610 ARCHV	Donations - Archives	\$	87	\$	5,636	\$	-
48610 LIBR	Donations - Library	\$	7,295	\$	19,000	\$	-
48610 VETR	Donations - Veterans	\$	150	\$	1,500	\$	-
	Total Citizens Groups	\$	7,532	\$	26,136	\$	6,500
48900	Other						
48990	Other	\$	462	\$	1,500	\$	2,500
48990 LIBR	Other - Library	\$	3,155	\$	-	\$	-
	Total Other	\$	3,617	\$	1,500	\$	2,500
48991	Opioid Settlement Funds - Past Remediation	\$	153,872	\$	95,000	\$	118,000
	Total Opioid Settlement Funds - Past Remed.	\$	153,872	\$	95,000	\$	118,000
49000	Other Sources (Non-Revenue)						
49700	Insurance Recovery	\$	12,859	\$	34,808	\$	-
49800	Transfers In	\$	-	\$	875,000	\$	-
49800 STHEC	Transfers In - Southern TN Higher Ed. Center	\$	4,307	\$	-	\$	-
	Total Other Sources (Non-Revenue)	\$	17,166	\$	909,808	\$	-
	Total Revenue and Other Sources	\$	22,641,741	\$	26,685,712	\$	24,876,515
Expenditures							
51100	County Commission						
184	Educational Incentive - Official/Admin Officer	\$	-	\$	-	\$	13,336
191	Board and Committee Members Fees	\$	67,019	\$	66,419	\$	66,869
196	In-Service Training	\$	1,050	\$	1,000	\$	400
201	Social Security	\$	4,070	\$	4,118	\$	4,973
204	Pensions	\$	2,536	\$	2,595	\$	3,606
212	Employer Medicare	\$	952	\$	964	\$	1,163
302	Advertising	\$	296	\$	575	\$	500
305	Audit Services	\$	43,971	\$	50,000	\$	25,000
317	Data Processing Services	\$	6,570	\$	6,620	\$	28,114
320	Dues and Memberships	\$	9,170	\$	9,200	\$	9,171
334	Maintenance Agreements	\$	-	\$	-	\$	14,820
348	Postal Charges	\$	1	\$	10	\$	10
355	Travel	\$	7,813	\$	5,050	\$	8,000
499	Other Supplies and Materials	\$	17	\$	-	\$	100
513	Workman's Compensation Insurance	\$	99	\$	66	\$	70
599	Other Charges	\$	-	\$	250	\$	100
709	Data Processing Equipment	\$	89	\$	-	\$	-
	Total County Commission	\$	143,653	\$	146,867	\$	176,232
51220	Beer Board						
191	Board and Committee Members Fees	\$	850	\$	850	\$	850

201	Social Security	\$	52	\$	55	\$	53
204	Pensions	\$	31	\$	43	\$	35
212	Employer Medicare	\$	12	\$	15	\$	13
332	Legal Notices, Recording and Court Costs	\$	116	\$	300	\$	275
533	Criminal Investigation of Applicants - TBI	\$	-	\$	250	\$	150
	Total Beer Board	\$	1,061	\$	1,513	\$	1,376
51300	County Mayor/Executive						
101	County Official/Administrative Officer	\$	114,779	\$	121,317	\$	124,066
161	Secretary(s)	\$	85,284	\$	87,843	\$	90,478
184	Educational Incentive - Official/Admin Officer	\$	-	\$	2,434	\$	3,641
186	Longevity Pay	\$	900	\$	1,000	\$	1,100
188	Bonus Payments	\$	-	\$	2,000	\$	-
196	In-Service Training	\$	1,485	\$	1,000	\$	1,500
201	Social Security	\$	12,147	\$	13,306	\$	13,596
204	Pensions	\$	11,354	\$	12,577	\$	13,618
207	Medical Insurance	\$	26,887	\$	27,784	\$	28,694
210	Unemployment Compensation	\$	42	\$	42	\$	42
212	Employer Medicare	\$	2,841	\$	3,113	\$	3,180
302	Advertising	\$	262	\$	1,600	\$	1,200
320	Dues and Memberships	\$	3,505	\$	3,840	\$	4,136
334	Maintenance Agreements	\$	653	\$	720	\$	791
347	Pest Control	\$	55	\$	60	\$	60
348	Postal Charges	\$	174	\$	250	\$	250
349	Printing, Stationery and Forms	\$	47	\$	613	\$	400
355	Travel	\$	11,513	\$	11,500	\$	11,500
422	Food Supplies	\$	98	\$	805	\$	750
435	Office Supplies	\$	2,585	\$	1,500	\$	1,500
499	Other Supplies and Materials	\$	606	\$	1,000	\$	1,000
513	Workman's Compensation Insurance	\$	291	\$	330	\$	347
599	Other Charges	\$	2,608	\$	2,290	\$	1,500
709	Data Processing Equipment	\$	7,185	\$	-	\$	-
	Total County Mayor/Executive	\$	285,301	\$	296,924	\$	303,349
51400	County Attorney						
101	County Official/Administrative Officer	\$	47,250	\$	48,668	\$	50,128
201	Social Security	\$	2,929	\$	3,018	\$	3,108
204	Pensions	\$	2,670	\$	2,852	\$	3,113
212	Employer Medicare	\$	685	\$	706	\$	727
513	Workman's Compensation Insurance	\$	69	\$	54	\$	57
	Total County Attorney	\$	53,603	\$	55,298	\$	57,133
51500	Election Commission						
101	County Official/Administrative Officer	\$	84,556	\$	88,784	\$	91,447
106	Deputy(ies)	\$	69,853	\$	81,029	\$	81,888
184	Educational Incentive - Official/Admin Officer	\$	2,495	\$	2,506	\$	2,506
186	Longevity Pay	\$	600	\$	700	\$	800
187	Overtime Pay	\$	317	\$	1,000	\$	1,000
188	Bonus Payments	\$	-	\$	2,000	\$	-
192	Election Commission	\$	3,100	\$	4,230	\$	3,500
193	Election Workers	\$	10,480	\$	108,500	\$	54,910
196	In-Service Training	\$	-	\$	250	\$	1,400
201	Social Security	\$	10,527	\$	13,778	\$	14,419
204	Pensions	\$	8,917	\$	10,338	\$	10,958
207	Medical Insurance	\$	23,929	\$	24,702	\$	27,864
210	Unemployment Insurance	\$	48	\$	47	\$	42
212	Employer Medicare	\$	2,462	\$	3,545	\$	3,372
312	Contracts With Private Agencies	\$	2,300	\$	3,500	\$	5,000
320	Dues and Memberships	\$	32	\$	-	\$	-
322	Evaluation and Testing	\$	348	\$	580	\$	500
332	Legal Notices, Recording and Court Costs	\$	131	\$	1,500	\$	2,000
334	Maintenance Agreements	\$	17,071	\$	17,084	\$	17,174
347	Pest Control	\$	180	\$	180	\$	180
348	Postal Charges	\$	2,502	\$	3,600	\$	2,500
349	Printing, Stationery and Forms	\$	830	\$	2,500	\$	2,500
351	Rentals	\$	200	\$	3,175	\$	1,200
355	Travel	\$	-	\$	-	\$	250
411	Data Processing Supplies	\$	380	\$	-	\$	-
435	Office Supplies	\$	1,096	\$	4,500	\$	4,500
452	Utilities	\$	4,607	\$	5,000	\$	6,200
499	Other Supplies and Materials	\$	522	\$	500	\$	500
506	Liability Insurance	\$	4,376	\$	4,506	\$	4,732
513	Workman's Compensation Insurance	\$	302	\$	215	\$	226
709	Data Processing Equipment	\$	-	\$	5,000	\$	1,000
711	Furniture and Fixtures	\$	2,000	\$	-	\$	-
731	Voting Machines	\$	367,027	\$	-	\$	-
790	Other Equipment	\$	-	\$	7,913	\$	-
	Total Election Commission	\$	621,188	\$	401,162	\$	342,568

51800	Register of Deeds				
101	County Official/Administrative Officer	\$	93,951	\$	98,649
106	Deputy(ies)	\$	127,731	\$	131,564
184	Educational Incentive - Official/Admin Officer	\$	3,535	\$	3,549
186	Longevity Pay	\$	3,500	\$	3,800
188	Bonus Payments	\$	-	\$	3,000
201	Social Security	\$	13,611	\$	14,914
204	Pensions	\$	12,922	\$	14,096
207	Medical Insurance	\$	34,841	\$	36,000
210	Unemployment Compensation	\$	63	\$	63
212	Employer Medicare	\$	3,183	\$	3,489
317	Data Processing Services	\$	5,258	\$	1,500
317 RSRV	Data Processing Services - Reserve	\$	-	\$	5,700
320	Dues and Memberships	\$	1,172	\$	1,414
330	Lease/SBITA Payments	\$	12,819	\$	14,000
334	Maintenance Agreements	\$	653	\$	719
347	Pest Control	\$	60	\$	60
348	Postal Charges	\$	515	\$	600
349	Printing, Stationery and Forms	\$	432	\$	250
355	Travel	\$	2,439	\$	1,481
435	Office Supplies	\$	1,995	\$	2,000
499	Other Supplies and Materials	\$	593	\$	600
513	Workman's Compensation Insurance	\$	320	\$	252
599	Other Charges	\$	293	\$	250
711	Furniture and Fixtures	\$	-	\$	-
	Total Register of Deeds	\$	319,886	\$	337,950
				\$	363,295
51800	County Buildings				
105	Supervisor/Director	\$	68,000	\$	70,040
166	Custodial Personnel	\$	58,066	\$	64,572
167	Maintenance Personnel	\$	35,680	\$	64,272
169	Part-Time Personnel	\$	-	\$	-
184	Educational Incentive - Official/Admin Officer	\$	-	\$	-
186	Longevity Pay	\$	600	\$	700
187	Overtime Pay	\$	-	\$	2,906
187 CMPPO	Overtime Pay - Comp Time Payout	\$	6,419	\$	4,924
188	Bonus Payments	\$	-	\$	4,000
201	Social Security	\$	10,308	\$	14,397
204	Pensions	\$	5,250	\$	12,102
205	Employee and Dependent Insurance	\$	466	\$	360
206	Life Insurance	\$	102	\$	75
207	Medical Insurance	\$	16,857	\$	27,000
208	Dental Insurance	\$	353	\$	257
209	Disability Insurance	\$	283	\$	262
210	Unemployment Compensation	\$	106	\$	105
212	Employer Medicare	\$	2,411	\$	3,368
322	Evaluation and Testing	\$	485	\$	100
334	Maintenance Agreements	\$	2,240	\$	2,112
335	Maintenance and Repair Services - Buildings	\$	91,358	\$	125,000
335 STHEC	Maintenance and Repair Services - Buildings - STHEC	\$	16,610	\$	33,500
336	Maintenance and Repair Services - Equipment	\$	2,351	\$	4,000
338	Maintenance and Repair Services - Vehicles	\$	3,829	\$	5,000
347	Pest Control	\$	1,125	\$	3,350
351	Rentals	\$	3,608	\$	4,377
355	Travel	\$	-	\$	2,350
410	Custodial Supplies	\$	16,528	\$	15,000
422	Food Supplies	\$	8,149	\$	9,000
425	Gasoline	\$	11,299	\$	14,000
435	Office Supplies	\$	132	\$	-
446	Small Tools	\$	1,631	\$	4,700
450	Tires and Tubes	\$	2,463	\$	1,800
451	Uniforms	\$	1,429	\$	1,426
452	Utilities	\$	130,637	\$	143,023
452 FCC	Utilities - FCC Project	\$	1,436	\$	1,600
452 TOWR	Utilities - Tower	\$	543	\$	650
499	Other Supplies and Materials	\$	2,392	\$	6,000
513	Workman's Compensation Insurance	\$	2,715	\$	4,219
599 DIRAP	Other Charges - Direct Appropriation	\$	13,459	\$	-
707	Building Improvements	\$	-	\$	-
717	Maintenance Equipment	\$	-	\$	16,262
718	Motor Vehicles	\$	-	\$	64,000
790	Other Equipment	\$	-	\$	-
799	Other Capital Outlay	\$	16,908	\$	20,730
	Total County Buildings	\$	536,228	\$	751,539
				\$	766,784
51910	Preservation of Records				
105	Supervisor/Director	\$	42,447	\$	43,721
				\$	45,033

169	Part-Time Personnel	\$	-	\$	-	\$	4,650
186	Longevity Pay	\$	500	\$	600	\$	700
188	Bonus Payments	\$	-	\$	1,000	\$	-
201	Social Security	\$	2,580	\$	2,810	\$	3,124
204	Pensions	\$	2,426	\$	2,657	\$	2,840
207	Medical Insurance	\$	8,710	\$	8,992	\$	9,288
210	Unemployment Insurance	\$	21	\$	21	\$	63
212	Employer Medicare	\$	603	\$	658	\$	731
312	Contracts With Private Agencies	\$	533	\$	534	\$	534
317	Data Processing Services	\$	3,512	\$	1,950	\$	2,070
320	Dues and Memberships	\$	30	\$	30	\$	30
334	Maintenance Agreements	\$	1,994	\$	2,354	\$	2,240
335	Maintenance and Repair Services - Buildings	\$	24	\$	-	\$	-
347	Pest Control	\$	180	\$	180	\$	180
348	Postal Charges	\$	17	\$	25	\$	25
355	Travel	\$	771	\$	100	\$	1,000
435	Office Supplies	\$	306	\$	650	\$	500
435 ADP	Office Supplies - Archives Development Program	\$	1,553	\$	1,242	\$	-
452	Utilities	\$	4,974	\$	6,000	\$	6,000
499	Other Supplies and Materials	\$	-	\$	-	\$	600
513	Workman's Compensation Insurance	\$	59	\$	48	\$	51
599 DIRAP	Other Charges - Direct Appropriation	\$	-	\$	12,000	\$	-
709	Data Processing Equipment	\$	-	\$	-	\$	500
719	Office Equipment	\$	-	\$	-	\$	500
	Total Preservation of Records	\$	71,240	\$	85,572	\$	80,659
	Total General Government	\$	2,032,160	\$	2,076,825	\$	2,091,396
52100	Accounting and Budgeting						
101	County Official/Administrative Officer	\$	73,312	\$	77,250	\$	79,568
119	Accountants/Bookkeepers	\$	152,776	\$	192,583	\$	232,460
184	Educational Incentive - Official/Admin Officer	\$	9,964	\$	16,067	\$	15,760
186	Longevity Pay	\$	3,900	\$	4,200	\$	4,500
188	Bonus Payments	\$	-	\$	5,000	\$	-
196	In-Service Training	\$	2,150	\$	700	\$	800
201	Social Security	\$	14,044	\$	18,347	\$	20,602
204	Pensions	\$	13,615	\$	17,258	\$	20,636
205	Employee and Dependent Insurance	\$	210	\$	360	\$	720
206	Life Insurance	\$	43	\$	149	\$	149
207	Medical Insurance	\$	31,868	\$	26,975	\$	37,151
208	Dental Insurance	\$	21	\$	257	\$	514
209	Disability Insurance	\$	152	\$	522	\$	522
210	Unemployment Compensation	\$	83	\$	126	\$	141
212	Employer Medicare	\$	3,280	\$	4,292	\$	4,819
317	Data Processing Services	\$	35,095	\$	34,000	\$	32,658
320	Dues and Memberships	\$	798	\$	500	\$	1,069
322	Evaluation and Testing	\$	-	\$	100	\$	50
332	Legal Notices, Recording and Court Costs	\$	1,790	\$	900	\$	1,000
334	Maintenance Agreements	\$	6,452	\$	6,400	\$	6,300
335	Maintenance and Repair Services - Buildings	\$	32	\$	-	\$	-
348	Postal Charges	\$	3,336	\$	3,750	\$	3,500
349	Printing, Stationery and Forms	\$	4,512	\$	3,500	\$	2,600
355	Travel	\$	4,497	\$	1,443	\$	2,500
435	Office Supplies	\$	7,537	\$	4,500	\$	3,750
452	Utilities	\$	5,885	\$	6,000	\$	6,000
499	Other Supplies and Materials	\$	472	\$	850	\$	550
513	Workman's Compensation Insurance	\$	433	\$	290	\$	305
599	Other Charges	\$	372	\$	500	\$	400
709	Data Processing Equipment	\$	-	\$	-	\$	13,000
719	Office Equipment	\$	2,514	\$	-	\$	-
	Total Accounting and Budgeting	\$	379,143	\$	426,819	\$	492,024
52200	Purchasing						
101	County Official/Administrative Officer	\$	38,077	\$	51,500	\$	53,045
184	Educational Incentive - Official/Admin Officer	\$	-	\$	2,433	\$	3,651
188	Bonus Payments	\$	-	\$	1,000	\$	-
196	In-Service Training	\$	-	\$	-	\$	535
201	Social Security	\$	2,294	\$	3,407	\$	3,516
204	Pensions	\$	2,151	\$	3,221	\$	3,521
207	Medical Insurance	\$	6,515	\$	8,992	\$	9,288
210	Unemployment Compensation	\$	21	\$	21	\$	21
212	Employer Medicare	\$	541	\$	798	\$	823
317	Data Processing Services	\$	-	\$	-	\$	4,964
320	Dues and Memberships	\$	-	\$	275	\$	330
332	Legal Notices, Recording and Court Costs	\$	-	\$	1,400	\$	1,500
355	Travel	\$	-	\$	1,391	\$	1,500
435	Office Supplies	\$	-	\$	-	\$	600
513	Workman's Compensation Insurance	\$	-	\$	56	\$	59

Total Purchasing		\$	49,599	\$	74,494	\$	83,353
52300	Property Assessor						
101	County Official/Administrative Officer	\$	93,951	\$	98,649	\$	101,608
106	Deputy(ies)	\$	162,473	\$	167,348	\$	172,368
184	Educational Incentives - Official/Admin Officer	\$	6,341	\$	6,402	\$	6,402
186	Longevity Pay	\$	7,500	\$	7,800	\$	8,600
188	Bonus Payments	\$	-	\$	5,000	\$	-
189	Other Salaries and Wages	\$	42,447	\$	43,721	\$	45,033
191	Board and Committee Members Fees	\$	796	\$	1,000	\$	1,000
196	In-Service Training	\$	-	\$	500	\$	500
201	Social Security	\$	18,326	\$	20,467	\$	20,771
204	Pensions	\$	17,668	\$	19,257	\$	20,742
205	Employee and Dependent Insurance	\$	540	\$	360	\$	360
206	Life Insurance	\$	112	\$	75	\$	75
207	Medical Insurance	\$	39,302	\$	45,000	\$	46,439
208	Dental Insurance	\$	386	\$	257	\$	257
209	Disability Insurance	\$	131	\$	-	\$	261
210	Unemployment Compensation	\$	107	\$	105	\$	105
212	Employer Medicare	\$	4,286	\$	4,788	\$	4,858
305	Audit Services	\$	-	\$	-	\$	21,300
317	Data Processing Services	\$	6,101	\$	13,601	\$	31,500
320	Dues and Memberships	\$	1,985	\$	1,985	\$	2,390
322	Evaluation and Testing	\$	29	\$	-	\$	-
334	Maintenance Agreements	\$	14,725	\$	5,402	\$	5,500
338	Maintenance and Repair Services - Vehicles	\$	409	\$	250	\$	500
347	Pest Control	\$	60	\$	60	\$	60
348	Postal Charges	\$	3,862	\$	4,600	\$	3,500
349	Printing, Stationery and Forms	\$	417	\$	650	\$	800
355	Travel	\$	264	\$	250	\$	500
425	Gasoline	\$	978	\$	1,100	\$	1,800
435	Office Supplies	\$	2,340	\$	2,850	\$	2,500
450	Tires and Tubes	\$	759	\$	300	\$	300
451	Uniforms	\$	-	\$	125	\$	125
499	Other Supplies and Materials	\$	253	\$	200	\$	200
513	Workman's Compensation Insurance	\$	2,465	\$	3,469	\$	3,643
599	Other Charges	\$	1,169	\$	450	\$	500
719	Office Equipment	\$	-	\$	352	\$	500
Total Property Assessor		\$	430,182	\$	456,373	\$	504,997
52400	County Trustee						
188	Bonus Payments	\$	-	\$	4,000	\$	-
201	Social Security	\$	-	\$	248	\$	-
204	Pensions	\$	11,873	\$	15,879	\$	17,458
205	Employee and Dependent Insurance	\$	706	\$	730	\$	1,080
206	Life Insurance	\$	223	\$	224	\$	224
207	Medical Insurance	\$	14,816	\$	18,292	\$	18,576
208	Dental Insurance	\$	514	\$	514	\$	771
209	Disability Insurance	\$	783	\$	783	\$	783
210	Unemployment Compensation	\$	130	\$	105	\$	105
212	Employer Medicare	\$	-	\$	58	\$	-
317	Data Processing Services	\$	12,156	\$	15,000	\$	20,500
320	Dues and Memberships	\$	812	\$	859	\$	900
322	Evaluation and Testing	\$	86	\$	50	\$	50
334	Maintenance Agreements	\$	653	\$	750	\$	800
347	Pest Control	\$	60	\$	60	\$	60
348	Postal Charges	\$	9,994	\$	14,500	\$	16,000
349	Printing, Stationery and Forms	\$	6,270	\$	7,000	\$	8,000
435	Office Supplies	\$	1,159	\$	1,800	\$	2,000
499	Other Supplies and Materials	\$	154	\$	250	\$	250
513	Workman's Compensation Insurance	\$	377	\$	295	\$	310
599	Other Charges	\$	150	\$	100	\$	100
599 DIRAP	Other Charges - Direct Appropriation	\$	484	\$	-	\$	-
709	Data Processing Equipment	\$	3,232	\$	2,500	\$	2,500
719	Office Equipment	\$	-	\$	250	\$	2,000
Total County Trustee		\$	64,632	\$	84,247	\$	92,467
52500	County Clerk						
188	Bonus Payments	\$	-	\$	8,000	\$	-
201	Social Security	\$	-	\$	496	\$	-
204	Pensions	\$	23,026	\$	26,854	\$	28,875
205	Employee and Dependent Insurance	\$	330	\$	180	\$	360
206	Life Insurance	\$	143	\$	149	\$	75
207	Medical Insurance	\$	56,824	\$	64,646	\$	75,182
208	Dental Insurance	\$	171	\$	129	\$	257
209	Disability Insurance	\$	500	\$	522	\$	261
210	Unemployment Compensation	\$	189	\$	168	\$	168
212	Employer Medicare	\$	-	\$	116	\$	-

215	On-Behalf Payments for OPEB	\$	450	\$	450	\$	450
320	Dues and Memberships	\$	1,121	\$	1,263	\$	1,280
322	Evaluation and Testing	\$	43	\$	50	\$	-
332	Legal Notices, Recording and Court Costs	\$	-	\$	100	\$	350
334	Maintenance Agreements	\$	36,836	\$	40,957	\$	41,100
347	Pest Control	\$	60	\$	60	\$	60
348	Postal Charges	\$	11,150	\$	14,280	\$	15,000
349	Printing, Stationery and Forms	\$	3,239	\$	3,093	\$	3,000
355	Travel	\$	2,876	\$	2,900	\$	1,900
435	Office Supplies	\$	4,186	\$	4,800	\$	6,000
499	Other Supplies and Materials	\$	2,280	\$	1,200	\$	1,500
513	Workman's Compensation Insurance	\$	600	\$	477	\$	501
599 DIRAP	Other Charges - Direct Appropriation	\$	635	\$	-	\$	-
709 RSRV	Data Processing Equipment - Reserve	\$	-	\$	31,300	\$	25,000
	Total County Clerk	\$	144,659	\$	202,190	\$	201,319
52600	Data Processing						
105	Supervisor/Director	\$	76,914	\$	79,222	\$	81,598
121	Data Processing Personnel	\$	52,500	\$	54,075	\$	61,800
188	Bonus Payments	\$	-	\$	2,000	\$	-
201	Social Security	\$	7,832	\$	8,389	\$	8,922
204	Pensions	\$	7,312	\$	7,930	\$	8,940
207	Medical Insurance	\$	17,421	\$	17,983	\$	18,576
210	Unemployment Compensation	\$	42	\$	42	\$	42
212	Employer Medicare	\$	1,832	\$	1,962	\$	2,087
307	Communication	\$	214,134	\$	175,000	\$	155,700
308	Consultants	\$	106,060	\$	-	\$	10,000
317	Data Processing Services	\$	2,112	\$	15,000	\$	45,000
320	Dues and Memberships	\$	-	\$	-	\$	100
334	Maintenance Agreements	\$	48,837	\$	65,500	\$	47,500
399	Other Contracted Services	\$	252	\$	-	\$	-
435	Office Supplies	\$	505	\$	250	\$	500
499	Other Supplies and Materials	\$	680	\$	500	\$	500
513	Workman's Compensation Insurance	\$	588	\$	1,070	\$	1,124
709	Data Processing Equipment	\$	3,386	\$	5,000	\$	7,500
	Total Data Processing	\$	540,407	\$	433,923	\$	449,889
	Total Finance	\$	1,608,622	\$	1,678,046	\$	1,824,049
53100	Circuit Court						
101	County Official/Administrative Officer	\$	93,951	\$	98,649	\$	101,608
106	Deputy(ies)	\$	419,664	\$	428,731	\$	443,228
169	Part-Time Personnel	\$	1,245	\$	1,500	\$	2,472
184	Educational Incentive - Official/Admin Officer	\$	-	\$	2,600	\$	7,612
186	Longevity Pay	\$	10,000	\$	11,000	\$	9,700
187 VACAY	Overtime Pay - Vacation	\$	4,602	\$	-	\$	-
188	Bonus Payments	\$	-	\$	8,583	\$	-
194	Jury and Witness Expense	\$	10,640	\$	13,138	\$	20,000
196	In-Service Training	\$	-	\$	1,200	\$	2,200
201	Social Security	\$	30,636	\$	34,789	\$	35,007
204	Pensions	\$	27,705	\$	32,740	\$	34,910
205	Employee and Dependent Insurance	\$	960	\$	360	\$	360
206	Life Insurance	\$	182	\$	138	\$	75
207	Medical Insurance	\$	66,701	\$	75,181	\$	95,517
208	Dental Insurance	\$	476	\$	371	\$	257
209	Disability Insurance	\$	484	\$	373	\$	261
210	Unemployment Compensation	\$	258	\$	252	\$	210
212	Employer Medicare	\$	7,165	\$	8,075	\$	8,187
215	On-Behalf Payments for OPEB	\$	1,050	\$	1,050	\$	1,050
317	Data Processing Services	\$	33,338	\$	65,540	\$	66,000
320	Dues and Memberships	\$	1,337	\$	1,800	\$	2,000
322	Evaluation and Testing	\$	129	\$	100	\$	100
332	Legal Notices, Recording and Court Costs	\$	316	\$	500	\$	500
334	Maintenance Agreements	\$	1,911	\$	3,490	\$	5,500
337	Maintenance and Repair Services - Office Equipment	\$	72	\$	-	\$	-
347	Pest Control	\$	102	\$	102	\$	102
348	Postal Charges	\$	3,531	\$	4,000	\$	4,000
349	Printing, Stationery and Forms	\$	2,970	\$	4,850	\$	5,000
355	Travel	\$	1,967	\$	8,482	\$	5,000
435	Office Supplies	\$	7,361	\$	7,710	\$	8,500
499	Other Supplies and Materials	\$	714	\$	1,063	\$	1,500
513	Workman's Compensation Insurance	\$	762	\$	557	\$	585
599	Other Charges	\$	236	\$	200	\$	200
709	Data Processing Equipment	\$	5,754	\$	16,000	\$	15,000
709 RSRV	Data Processing Equipment - Reserve	\$	32,902	\$	-	\$	-
711	Furniture and Fixtures	\$	7,958	\$	300	\$	500
719	Office Equipment	\$	-	\$	-	\$	1,390
	Total Circuit Court	\$	777,079	\$	833,424	\$	878,531

53300	General Sessions Court				
102	Judge(s)	\$	183,819	\$	191,357
106	Deputy(ies)	\$	46,687	\$	65,592
160	Guards	\$	73,680	\$	75,891
169	Part-Time Personnel	\$	5,271	\$	5,150
186	Longevity Pay	\$	1,800	\$	1,900
187	Overtime Pay	\$	3,661	\$	4,120
187 HOLI	Overtime Pay - Holiday Pay	\$	236	\$	1,500
188	Bonus Payments	\$	-	\$	3,000
201	Social Security	\$	18,342	\$	21,771
204	Pensions	\$	15,471	\$	20,275
205	Employee and Dependent Insurance	\$	-	\$	-
206	Life Insurance	\$	44	\$	50
207	Medical Insurance	\$	26,131	\$	30,000
208	Dental Insurance	\$	-	\$	-
209	Disability Insurance	\$	261	\$	261
210	Unemployment Compensation	\$	79	\$	105
212	Employer Medicare	\$	4,356	\$	5,093
215	On-Behalf Payments for OPEB	\$	300	\$	300
320	Dues and Memberships	\$	770	\$	750
322	Evaluation and Testing	\$	57	\$	50
334	Maintenance Agreements	\$	661	\$	600
335	Maintenance and Repair Services - Buildings	\$	-	\$	2,000
347	Pest Control	\$	102	\$	102
348	Postal Charges	\$	49	\$	50
349	Printing, Stationery and Forms	\$	247	\$	300
355	Travel	\$	2,927	\$	2,500
435	Office Supplies	\$	1,072	\$	1,500
499	Other Supplies and Materials	\$	523	\$	750
513	Workman's Compensation Insurance	\$	458	\$	348
599	Other Charges	\$	-	\$	250
599 DIRAP	Other Charges - Direct Appropriation	\$	1,763	\$	-
709	Data Processing Equipment	\$	1,169	\$	1,500
	Total General Sessions Court	\$	389,936	\$	437,065
53400	Chancery Court				
101	County Official/Administrative Officer	\$	93,951	\$	98,649
106	Deputy(ies)	\$	209,117	\$	222,876
186	Longevity Pay	\$	5,800	\$	6,000
187 COMP	Overtime Pay - Compensatory Time	\$	167	\$	-
187 VACAY	Overtime Pay - Vacation	\$	1,039	\$	-
188	Bonus Payments	\$	-	\$	4,833
201	Social Security	\$	18,482	\$	20,000
204	Pensions	\$	17,451	\$	19,000
207	Medical Insurance	\$	50,032	\$	51,000
210	Unemployment Compensation	\$	105	\$	135
212	Employer Medicare	\$	4,322	\$	4,821
317	Data Processing Services	\$	13,643	\$	26,574
320	Dues and Memberships	\$	1,087	\$	1,634
322	Evaluation and Testing	\$	-	\$	50
347	Pest Control	\$	102	\$	102
348	Postal Charges	\$	8,045	\$	9,000
349	Printing, Stationery and Forms	\$	3,450	\$	2,597
355	Travel	\$	152	\$	350
435	Office Supplies	\$	3,020	\$	2,900
499	Other Supplies and Materials	\$	1,476	\$	1,000
513	Workman's Compensation Insurance	\$	448	\$	343
599 DIRAP	Other Charges - Direct Appropriation	\$	290	\$	3,241
709	Data Processing Equipment	\$	1,559	\$	-
719	Office Equipment	\$	3,796	\$	3,000
	Total Chancery Court	\$	437,534	\$	478,105
53500	Juvenile Court				
106	Deputy(ies)	\$	85,779	\$	91,807
112	Youth Service Officer(s)	\$	9,003	\$	9,270
140	Salary Supplements	\$	93,951	\$	96,770
186	Longevity Pay	\$	2,100	\$	2,300
187 COMP	Overtime Pay - Compensatory Time	\$	583	\$	-
187 VACAY	Overtime Pay - Vacation	\$	894	\$	-
188	Bonus Payments	\$	-	\$	3,000
189 SCIP	Other Salaries & Wages - SCIP Grant	\$	-	\$	60,000
196	In-Service Training	\$	-	\$	175
201	Social Security	\$	11,610	\$	12,596
201 SCIP	Social Security - SCIP Grant	\$	-	\$	3,720
204	Pensions	\$	10,782	\$	11,905
204 SCIP	Pensions - SCIP Grant	\$	-	\$	3,516
205	Employee and Dependent Insurance	\$	90	\$	75

206	Life Insurance	\$	30	\$	-	\$	-
207	Medical Insurance	\$	22,414	\$	19,500	\$	27,864
207 SCIP	Medical Insurance - SCIP Grant	\$	-	\$	8,916	\$	8,703
208	Dental Insurance	\$	102	\$	258	\$	-
209	Disability Insurance	\$	104	\$	262	\$	-
210	Unemployment Compensation	\$	37	\$	63	\$	63
210 SCIP	Unemployment Compensation - SCIP Grant	\$	-	\$	21	\$	21
212	Employer Medicare	\$	2,715	\$	2,947	\$	2,988
212 SCIP	Employer Medicare - SCIP Grant	\$	-	\$	870	\$	897
320	Dues and Memberships	\$	258	\$	300	\$	400
348	Postal Charges	\$	808	\$	750	\$	1,000
349	Printing, Stationery and Forms	\$	178	\$	150	\$	150
355	Travel	\$	2,116	\$	2,300	\$	2,500
355 SCIP	Travel - SCIP Grant	\$	-	\$	2,503	\$	2,503
399 SCIP	Other Contracted Services - SCIP Grant	\$	-	\$	66,950	\$	66,057
435	Office Supplies	\$	1,747	\$	2,000	\$	2,500
435 SCIP	Office Supplies - SCIP Grant	\$	-	\$	2,115	\$	2,349
499	Other Supplies and Materials	\$	142	\$	665	\$	500
513	Workman's Compensation Insurance	\$	271	\$	243	\$	256
599 DIRAP	Other Charges - Direct Appropriation	\$	2,705	\$	-	\$	-
709	Data Processing Equipment	\$	1,014	\$	435	\$	1,500
709 SCIP	Data Processing Equipment - SCIP Grant	\$	-	\$	1,389	\$	-
	Total Juvenile Court	\$	249,433	\$	407,771	\$	421,391
53900	Other Administration of Justice						
161	Secretary(s)	\$	39,923	\$	21,873	\$	21,873
189 CPTHV	Other Salaries and Wages - Camp Thrive	\$	-	\$	11,000	\$	-
201	Social Security	\$	2,475	\$	3,151	\$	3,151
201 CPTHV	Social Security - Camp Thrive	\$	318	\$	1,300	\$	-
204	Pensions	\$	2,256	\$	3,414	\$	3,414
204 CPTHV	Pensions - Camp Thrive	\$	252	\$	1,200	\$	-
206	Life Insurance	\$	71	\$	912	\$	912
209	Disability Insurance	\$	250	\$	749	\$	749
210	Unemployment Compensation	\$	18	\$	5,982	\$	5,982
210 CPTHV	Unemployment Compensation - Camp Thrive	\$	4	\$	200	\$	-
212	Employer Medicare	\$	579	\$	3,333	\$	3,333
212 CPTHV	Employer Medicare - Camp Thrive	\$	74	\$	800	\$	-
355	Travel	\$	35,599	\$	2,596	\$	2,596
422 CPTHV	Food Supplies - Camp Thrive	\$	-	\$	13,000	\$	-
499 CPTHV	Other Supplies and Materials - Camp Thrive	\$	-	\$	33,020	\$	-
599 EMIF	Other Charges - Electronic Monitoring Indigency Fund	\$	-	\$	5,000	\$	5,000
	Total Other Administration of Justice	\$	81,817	\$	107,530	\$	47,010
53910	Probation Services						
105	Supervisor/Director	\$	-	\$	-	\$	60,000
111	Probation Officer(s)	\$	-	\$	-	\$	45,000
169	Part-Time Personnel	\$	-	\$	-	\$	20,000
196	In-Service Training	\$	-	\$	-	\$	3,000
201	Social Security	\$	-	\$	-	\$	7,750
204	Pensions	\$	-	\$	-	\$	6,521
207	Medical Insurance	\$	-	\$	-	\$	17,066
210	Unemployment Compensation	\$	-	\$	-	\$	63
212	Employer Medicare	\$	-	\$	-	\$	1,813
355	Travel	\$	-	\$	-	\$	2,000
435	Office Supplies	\$	-	\$	-	\$	4,000
513	Workman's Compensation Insurance	\$	-	\$	-	\$	250
599	Other Charges	\$	-	\$	-	\$	1,500
709	Data Processing Equipment	\$	-	\$	-	\$	6,500
	Total Probation Services	\$	-	\$	-	\$	175,463
53920	Courtroom Security						
106	Deputy(ies)	\$	76,712	\$	88,923	\$	91,590
106 CORP	Deputy(ies) - Corporals	\$	45,277	\$	48,900	\$	50,367
186	Longevity Pay	\$	2,000	\$	2,100	\$	2,700
187	Overtime Pay	\$	12	\$	-	\$	-
187 HOLI	Overtime Pay - Holiday Pay	\$	158	\$	-	\$	-
201	Social Security	\$	7,390	\$	8,676	\$	8,969
204	Pensions	\$	7,015	\$	8,200	\$	8,984
207	Medical Insurance	\$	24,739	\$	26,000	\$	27,864
210	Unemployment Compensation	\$	57	\$	63	\$	63
212	Employer Medicare	\$	1,728	\$	2,029	\$	2,098
322	Evaluation and Testing	\$	93	\$	-	\$	125
334	Maintenance Agreements	\$	-	\$	-	\$	1,300
336	Maintenance and Repair Services - Equipment	\$	-	\$	-	\$	150
431	Law Enforcement Supplies	\$	860	\$	1,000	\$	500
451	Uniforms	\$	1,860	\$	1,500	\$	4,500
709 CSGP	Data Processing Equipment - Courtroom Security Grant	\$	41,923	\$	123,820	\$	-
716	Law Enforcement Equipment	\$	-	\$	750	\$	375

Total Courtroom Security		\$	209,824	\$	311,961	\$	199,585
53930	Victim Assistance Programs						
103	Assistant(s)	\$	28,938	\$	-	\$	-
187 VACAY	Overtime Pay - Vacation	\$	1,791	\$	-	\$	-
201	Social Security	\$	1,871	\$	-	\$	-
204	Pensions	\$	1,635	\$	-	\$	-
207	Medical Insurance	\$	4,993	\$	-	\$	-
210	Unemployment Compensation	\$	17	\$	-	\$	-
212	Employer Medicare	\$	438	\$	-	\$	-
312	Contracts with Private Agencies	\$	5,576	\$	5,700	\$	5,700
355	Travel	\$	575	\$	-	\$	-
513	Workman's Compensation Insurance	\$	74	\$	-	\$	-
Total Victim Assistance Programs		\$	45,908	\$	5,700	\$	5,700
Total Administration of Justice		\$	2,191,531	\$	2,581,556	\$	2,687,428
54110	Sheriff's Department						
101	County Official/Administrative Officer	\$	108,513	\$	113,940	\$	117,358
105	Supervisor/Director	\$	84,395	\$	91,147	\$	93,882
106	Deputy(les)	\$	381,406	\$	566,244	\$	686,070
106 CORP	Deputy(les) - Corporals	\$	187,973	\$	201,500	\$	211,142
108	Investigator(s)	\$	248,142	\$	266,505	\$	387,800
109	Captain(s)	\$	70,337	\$	75,964	\$	78,243
110	Lieutenant(s)	\$	238,933	\$	258,048	\$	265,790
115	Sergeant(s)	\$	333,285	\$	366,900	\$	428,597
161	Secretary(s)	\$	177,515	\$	203,428	\$	213,884
169	Part Time Personnel	\$	-	\$	10,000	\$	15,914
170	School Resource Officers	\$	455,486	\$	497,043	\$	510,451
170 COMP	School Resource Officers - Compensatory Time	\$	4,300	\$	3,989	\$	-
170 CORP	School Resource Officers - Corporals	\$	135,830	\$	146,698	\$	151,099
170 HOLI	School Resource Officers - Holiday	\$	7,089	\$	8,325	\$	8,755
170 VACAY	School Resource Officers - Vacation	\$	2,119	\$	3,571	\$	-
184	Educational Incentive - Official/Admin Officer	\$	-	\$	1,250	\$	4,872
186	Longevity Pay	\$	24,100	\$	29,500	\$	32,200
186 SRO	Longevity Pay - School Resource Officers	\$	16,400	\$	15,200	\$	17,300
187	Overtime Pay	\$	14,475	\$	20,000	\$	27,038
187 COMP	Overtime Pay - Compensatory Time	\$	2,215	\$	14,582	\$	-
187 HOLI	Overtime Pay - Holiday Pay	\$	58,395	\$	64,800	\$	66,950
187 K9OVT	Overtime Pay - K9 Overtime	\$	5,320	\$	-	\$	-
187 VACAY	Overtime Pay - Vacation	\$	8,672	\$	7,324	\$	-
188	Bonus Payments	\$	3,000	\$	5,000	\$	-
188 LEHTR	Bonus Payments - Law Enf. Hiring, Training and Ret	\$	-	\$	40,000	\$	40,000
196	In-Service Training	\$	29,635	\$	10,000	\$	10,000
196 OPI	In-Service Training - Opioid Abatement	\$	-	\$	34,000	\$	-
196 POST	In-Service Training - POST Inservice Payments	\$	-	\$	40,000	\$	40,000
196 SRO	In-Service Training - School Resource Officers	\$	10,400	\$	2,500	\$	2,500
196 TLETA	In-Service Training - TLETA Grant	\$	-	\$	40,000	\$	40,000
201	Social Security	\$	115,240	\$	155,000	\$	165,524
201 SRO	Social Security - School Resource Officers	\$	38,844	\$	41,290	\$	42,632
204	Pensions	\$	103,832	\$	140,000	\$	161,297
204 SRO	Pensions - School Resource Officers	\$	35,973	\$	39,026	\$	42,701
205	Employee and Dependent Insurance	\$	1,395	\$	1,140	\$	1,800
205 SRO	Employee and Dependent Insurance - School Res. Off.	\$	-	\$	720	\$	720
206	Life Insurance	\$	356	\$	373	\$	372
206 SRO	Life Insurance - School Resource Officers	\$	149	\$	149	\$	149
207	Medical Insurance	\$	277,256	\$	327,000	\$	346,189
207 SRO	Medical Insurance - School Resource Officers	\$	91,196	\$	103,957	\$	111,997
208	Dental Insurance	\$	835	\$	983	\$	1,285
208 SRO	Dental Insurance - School Resource Officers	\$	257	\$	732	\$	257
209	Disability Insurance	\$	1,229	\$	1,415	\$	1,305
209 SRO	Disability Insurance - School Resource Officers	\$	261	\$	261	\$	261
210	Unemployment Compensation	\$	820	\$	1,045	\$	945
210 SRO	Unemployment Compensation - School Res. Off.	\$	325	\$	344	\$	294
212	Employer Medicare	\$	26,947	\$	37,730	\$	38,712
212 SRO	Employer Medicare - School Resource Officers	\$	9,084	\$	9,657	\$	9,971
302	Advertising	\$	5,300	\$	5,500	\$	6,000
312	Contracts with Private Agencies	\$	276	\$	7,000	\$	7,000
317	Data Processing Services	\$	1,943	\$	4,000	\$	6,407
320	Dues and Memberships	\$	5,778	\$	4,800	\$	4,000
322	Evaluation and Testing	\$	4,220	\$	2,000	\$	3,500
322 SRO	Evaluation and Testing - School Resource Officers	\$	125	\$	250	\$	250
332	Legal Notices, Recording and Court Costs	\$	25	\$	250	\$	250
334	Maintenance Agreements	\$	20,290	\$	22,100	\$	22,100
335	Maintenance and Repair Services - Buildings	\$	334	\$	3,000	\$	2,500
336	Maintenance and Repair Services - Equipment	\$	5,111	\$	1,500	\$	3,000
336 LESO	Maintenance and Repair Services - Equipment - LESO	\$	241	\$	-	\$	-
337	Maintenance and Repair Services - Office Equipment	\$	1,078	\$	2,069	\$	1,000

338	Maintenance and Repair Services - Vehicles	\$	68,882	\$	70,000	\$	70,000
338 LESO	Maintenance and Repair Services - Vehicles - LESO	\$	26,580	\$	-	\$	25,000
338 SRO	Maintenance and Repair Services - Vehicles - SRO	\$	-	\$	25,000	\$	20,000
347	Pest Control	\$	287	\$	300	\$	300
348	Postal Charges	\$	1,626	\$	1,500	\$	1,500
349	Printing, Stationery and Forms	\$	610	\$	1,500	\$	1,500
351	Rentals	\$	11,700	\$	13,448	\$	14,940
353	Tow-In Services	\$	3,040	\$	3,750	\$	3,500
355	Travel	\$	24,426	\$	20,000	\$	20,000
355 LESO	Travel - LESO Program	\$	1,688	\$	750	\$	2,500
355 SRO	Travel - School Resource Officers	\$	22,741	\$	29,950	\$	30,000
410	Custodial Supplies	\$	4,414	\$	6,900	\$	7,500
425	Gasoline	\$	106,860	\$	100,000	\$	105,000
425 SRO	Gasoline - School Resource Officers	\$	15,194	\$	20,000	\$	20,000
431	Law Enforcement Supplies	\$	14,990	\$	7,000	\$	15,000
431 LESO	Law Enforcement Supplies - LESO Program	\$	-	\$	-	\$	4,000
431 SRO	Law Enforcement Supplies - School Resource Officers	\$	31,512	\$	15,242	\$	15,242
435	Office Supplies	\$	8,353	\$	6,500	\$	9,000
435 SRO	Office Supplies - School Resource Officers	\$	133	\$	2,500	\$	2,500
450	Tires and Tubes	\$	16,219	\$	15,000	\$	15,000
451	Uniforms	\$	15,960	\$	32,000	\$	35,000
451 SRO	Uniforms - School Resource Officers	\$	6,623	\$	22,639	\$	27,409
452	Utilities	\$	8,106	\$	11,000	\$	12,980
499	Other Supplies and Materials	\$	573	\$	2,000	\$	2,000
509 SRO	Refunds - School Resource Officers	\$	-	\$	92,948	\$	-
513	Workman's Compensation Insurance	\$	53,955	\$	49,498	\$	51,975
513 SRO	Workman's Compensation Insurance - Sch. Res. Off.	\$	-	\$	15,570	\$	15,570
516	Other Self-Insured Claims	\$	3,500	\$	1,000	\$	1,000
599	Other Charges	\$	640	\$	2,000	\$	1,500
709	Data Processing Equipment	\$	305	\$	20,000	\$	17,500
709 SEXOF	Data Processing Equipment - Sex Offender Registry	\$	304	\$	3,050	\$	3,050
709 SRO	Data Processing Equipment - School Resource Officers	\$	3,113	\$	17,000	\$	10,000
711	Furniture and Fixtures	\$	5,012	\$	2,000	\$	4,000
716	Law Enforcement Equipment	\$	13,243	\$	35,296	\$	56,000
716 LESO	Law Enforcement Equipment - LESO Program	\$	789	\$	1,500	\$	3,700
716 OPI	Law Enforcement Equipment - Opioid Abatement	\$	-	\$	30,000	\$	-
716 SRO	Law Enforcement Equipment - School Resource Officers	\$	30,785	\$	28,387	\$	9,942
716 VCIF	Law Enforcement Equipment - VCIF Grant	\$	123,768	\$	-	\$	-
718	Motor Vehicles	\$	-	\$	406,000	\$	-
718 ECIG	Motor Vehicles - ECIG Program	\$	-	\$	45,372	\$	-
718 LESO	Motor Vehicles - LESO Program	\$	-	\$	45,372	\$	-
718 SRO	Motor Vehicles - School Resource Officers	\$	7,000	\$	-	\$	-
	Total Sheriff's Department	\$	3,989,586	\$	5,252,719	\$	5,066,371
54210	Jail						
103	Assistant(s)	\$	47,269	\$	51,051	\$	52,582
110	Lieutenant(s)	\$	63,921	\$	69,036	\$	71,107
115	Sergeant(s)	\$	178,210	\$	235,411	\$	242,474
131	Medical Personnel	\$	132,198	\$	151,585	\$	156,132
160	Guards	\$	709,278	\$	905,000	\$	1,035,099
160 CORP	Guards - Corporals	\$	153,131	\$	165,000	\$	178,387
169 EBP	Part-Time Personnel - Evidence Based Program	\$	1,280	\$	10,000	\$	10,000
186	Longevity Pay	\$	11,000	\$	11,600	\$	14,100
186 EBP	Longevity Pay - Evidence Based Program	\$	600	\$	-	\$	-
187	Overtime Pay	\$	37,269	\$	16,000	\$	37,853
187 COMP	Overtime Pay - Compensatory Time	\$	3,550	\$	12,000	\$	-
187 HOLI	Overtime Pay - Holiday Pay	\$	74,629	\$	93,100	\$	75,705
187 MHTRN	Overtime Pay - Mental Health Transport Grant	\$	2,641	\$	4,500	\$	500
187 VACAY	Overtime Pay - Vacation	\$	14,969	\$	15,000	\$	-
188	Bonus Payments	\$	4,000	\$	-	\$	-
188 MHTRN	Bonus Payments - Mental Health Transport Grant	\$	1,000	\$	-	\$	-
189 EBP	Other Salaries and Wages - Evidence Based Program	\$	33,619	\$	42,000	\$	42,000
189 MHTRN	Other Salaries and Wagers - Mental Health Transport	\$	42,068	\$	54,637	\$	39,500
196	In-Service Training	\$	-	\$	500	\$	500
201	Social Security	\$	85,719	\$	112,112	\$	115,532
201 EBP	Social Security - Evidence Based Program	\$	2,082	\$	2,800	\$	2,800
201 MHTRN	Social Security - Mental Health Transport Grant	\$	2,702	\$	3,388	\$	2,480
204	Pensions	\$	66,872	\$	85,000	\$	115,719
204 EBP	Pensions - Evidence Based Program	\$	2,006	\$	2,500	\$	2,500
204 MHTRN	Pensions - Mental Health Transport Grant	\$	1,326	\$	3,202	\$	2,344
205	Employee and Dependent Insurance	\$	1,976	\$	3,500	\$	2,520
206	Life Insurance	\$	325	\$	750	\$	521
206 MHTRN	Life Insurance - Mental Health Transport Grant	\$	4	\$	75	\$	75
207	Medical Insurance	\$	228,139	\$	239,000	\$	307,326
207 EBP	Medical Insurance - Evidence Based Program	\$	7,967	\$	8,940	\$	8,940
207 MHTRN	Medical Insurance - Mental Health Transport Grant	\$	11,189	\$	9,146	\$	8,553
208	Dental Insurance	\$	32	\$	1,029	\$	1,028
208 MHTRN	Dental Insurance - Mental Health Transport Grant	\$	43	\$	257	\$	257
209	Disability Insurance	\$	1,142	\$	2,400	\$	1,827

209	MHTRN	Disability Insurance - Mental Health Transport Grant	\$	44	\$	261	\$	261
210		Unemployment Compensation	\$	968	\$	1,090	\$	840
210	EBP	Unemployment Compensation - Evidence Based Prog.	\$	12	\$	40	\$	40
210	MHTRN	Unemployment Compensation - Mental Health Transport	\$	65	\$	42	\$	42
212		Employer Medicare	\$	20,063	\$	26,220	\$	27,020
212	EBP	Employer Medicare - Evidence Based Program	\$	487	\$	720	\$	720
212	MHTRN	Employer Medicare - Mental Health Transport Grant	\$	632	\$	793	\$	580
307	EBP	Communication - Evidence Based Program	\$	2,199	\$	1,620	\$	1,620
312		Contracts with Private Agencies	\$	24,200	\$	29,100	\$	26,400
317		Data Processing Services	\$	-	\$	6,000	\$	6,000
322		Evaluation and Testing	\$	4,469	\$	3,500	\$	3,500
322	MHTRN	Evaluation and Testing - Mental Health Transport	\$	250	\$	100	\$	100
334		Maintenance Agreements	\$	9,309	\$	15,250	\$	16,500
335		Maintenance and Repair Services - Buildings	\$	67,800	\$	77,685	\$	80,000
336		Maintenance and Repair Services - Equipment	\$	32,616	\$	12,000	\$	12,000
338		Maintenance and Repair Services - Vehicles	\$	-	\$	100	\$	250
338	MHTRN	Maintenance and Repair Services - Vehicles - MHTRN	\$	625	\$	3,716	\$	1,000
347		Pest Control	\$	600	\$	600	\$	600
349		Printing, Stationery and Forms	\$	-	\$	250	\$	250
355		Travel	\$	4,931	\$	4,500	\$	4,000
355	EBP	Travel - Evidence Based Program	\$	-	\$	3,000	\$	3,000
399	EBP	Other Contracted Services - Evidence Based Program	\$	53,819	\$	175,000	\$	175,000
399	MHTRN	Other Contracted Services - Mental Health Transport	\$	-	\$	3,000	\$	3,000
399	REENT	Other Contracted Services - Reentry Program	\$	82,145	\$	140,393	\$	149,043
410		Custodial Supplies	\$	26,840	\$	25,000	\$	25,000
413		Drugs and Medical Supplies	\$	33,293	\$	33,000	\$	40,000
422		Food Supplies	\$	353,248	\$	325,000	\$	343,000
425		Gasoline	\$	20	\$	150	\$	150
425	MHTRN	Gasoline - Mental Health Transport Grant	\$	11,118	\$	6,716	\$	4,000
431		Law Enforcement Supplies	\$	1,607	\$	3,500	\$	2,000
435		Office Supplies	\$	1,043	\$	500	\$	500
435	EBP	Office Supplies - Evidence Based Program	\$	2,318	\$	14,000	\$	14,000
451		Uniforms	\$	8,048	\$	18,000	\$	15,000
451	MHTRN	Uniforms - Mental Health Transport Grant	\$	1,785	\$	1,308	\$	1,308
451	TCI	Uniforms - TCI Grant	\$	13,929	\$	-	\$	-
452		Utilities	\$	222,726	\$	264,000	\$	268,000
499		Other Supplies and Materials	\$	47,287	\$	66,500	\$	55,000
499	EBP	Other Supplies and Materials - Evidence Based Program	\$	2,040	\$	35,173	\$	35,173
499	TCI	Other Supplies and Materials - TCI Grant	\$	1,042	\$	-	\$	-
507		Medical Claims	\$	235,978	\$	233,000	\$	225,000
513		Workman's Compensation Insurance	\$	31,099	\$	33,873	\$	35,567
513	MHTRN	Workman's Comp Ins - Mental Health Transport Grant	\$	-	\$	897	\$	-
516		Other Self-Insured Claims	\$	-	\$	500	\$	1,000
599		Other Charges	\$	-	\$	250	\$	250
599	EBP	Other Charges - Evidence Based Program	\$	-	\$	12,000	\$	12,000
709		Data Processing Equipment	\$	3,500	\$	10,800	\$	5,000
709	TCI	Data Processing Equipment - TN Corr. Inst. Grant	\$	-	\$	2,174	\$	-
711		Furniture and Fixtures	\$	1,955	\$	1,100	\$	1,000
716	MHTRN	Law Enforcement Equipment - Mental Health Transport	\$	-	\$	103	\$	1,000
716	TCI	Law Enforcement Equipment - TN Corr. Inst. Grant	\$	-	\$	7,668	\$	-
Total Jail			\$	3,226,266	\$	3,910,711	\$	4,124,055
54220		Workhouse						
119		Accountants/Bookkeepers	\$	4,385	\$	7,034	\$	7,034
160		Guards	\$	32,118	\$	21,166	\$	21,166
201		Social Security	\$	522	\$	1,200	\$	1,200
204		Pensions	\$	12	\$	314	\$	314
210		Unemployment Compensation	\$	1	\$	21	\$	21
212		Employer Medicare	\$	122	\$	265	\$	265
422		Food Supplies	\$	5,029	\$	5,000	\$	4,900
425		Gasoline	\$	858	\$	2,000	\$	2,000
499		Other Supplies and Materials	\$	289	\$	1,500	\$	1,500
599		Other Charges	\$	14,916	\$	20,000	\$	20,000
Total Workhouse			\$	58,252	\$	58,500	\$	58,400
54250		Work Release Program						
167		Maintenance Personnel	\$	23,480	\$	-	\$	-
187	COMP	Overtime Pay - Compensatory Time	\$	1,009	\$	-	\$	-
187	VACAY	Overtime Pay - Vacation	\$	1,948	\$	-	\$	-
201		Social Security	\$	1,591	\$	-	\$	-
204		Pensions	\$	1,327	\$	-	\$	-
206		Life Insurance	\$	19	\$	-	\$	-
207		Medical Insurance	\$	3,642	\$	-	\$	-
208		Dental Insurance	\$	64	\$	-	\$	-
209		Disability Insurance	\$	65	\$	-	\$	-
210		Unemployment Compensation	\$	21	\$	-	\$	-
212		Employer Medicare	\$	372	\$	-	\$	-
336		Maintenance and Repair Services - Equipment	\$	2,900	\$	-	\$	-

338	Maintenance and Repair Services - Vehicles	\$	378	\$	-	\$	-
422	Food Supplies	\$	742	\$	-	\$	-
425	Gasoline	\$	4,214	\$	-	\$	-
433	Lubricants	\$	60	\$	-	\$	-
499	Other Supplies and Materials	\$	2,598	\$	-	\$	-
513	Workman's Compensation Insurance	\$	724	\$	-	\$	-
599	Other Charges	\$	152	\$	-	\$	-
	Total Work Release Program	\$	45,306	\$	-	\$	-
54310	Fire Prevention and Control						
309	Contracts with Private Agencies	\$	2,000	\$	2,000	\$	2,000
	Total Fire Prevention and Control	\$	2,000	\$	2,000	\$	2,000
54410	Civil Defense						
196	In-Service Training	\$	700	\$	700	\$	700
317	Data Processing Services	\$	6,000	\$	12,000	\$	14,700
320	Dues and Memberships	\$	55	\$	55	\$	110
336	Maintenance and Repair Services - Equipment	\$	962	\$	3,000	\$	4,000
338	Maintenance and Repair Services - Vehicles	\$	652	\$	4,000	\$	5,000
425	Gasoline	\$	636	\$	250	\$	1,200
451	Uniforms	\$	-	\$	-	\$	800
499	Other Supplies and Materials	\$	106	\$	800	\$	600
599 2021	Other Charges - 2021 Homeland Security Grant	\$	9,600	\$	-	\$	-
599 2022	Other Charges - 2022 Homeland Security Grant	\$	11,623	\$	-	\$	-
708	Communication Equipment	\$	-	\$	-	\$	20,000
709	Data Processing Equipment	\$	742	\$	500	\$	5,000
790	Other Equipment	\$	-	\$	1,000	\$	400
	Total Civil Defense	\$	31,076	\$	22,305	\$	52,510
54420	Rescue Squad						
316	Contributions	\$	1,188,436	\$	1,075,716	\$	412,500
	Total Rescue Squad	\$	1,188,436	\$	1,075,716	\$	412,500
54490	Other Emergency Management						
316	Contributions	\$	528,245	\$	339,245	\$	349,422
	Total Other Emergency Management	\$	528,245	\$	339,245	\$	349,422
54610	County Coroner/Medical Examiner						
196	In-Service Training	\$	-	\$	-	\$	3,500
201	Social Security	\$	577	\$	671	\$	691
204	Pensions	\$	542	\$	634	\$	692
212	Employer Medicare	\$	135	\$	157	\$	162
340	Medical and Dental Services	\$	20,000	\$	50,000	\$	50,000
355	Travel	\$	-	\$	-	\$	5,500
399	Other Contracted Services	\$	9,590	\$	10,815	\$	11,140
399 AUTOP	Other Contracted Services - Autopsies	\$	105,451	\$	110,000	\$	114,084
399 CREM	Other Contracted Services - Cremation Services	\$	1,490	\$	-	\$	800
425	Gasoline	\$	675	\$	-	\$	-
451	Uniforms	\$	-	\$	320	\$	300
	Total County Coroner/Medical Examiner	\$	138,460	\$	172,597	\$	186,869
	Total Public Safety	\$	9,207,627	\$	10,833,793	\$	10,252,127
55110	Local Health Center						
307	Communication	\$	7,122	\$	8,700	\$	28,000
309	Contracts with Government Agencies	\$	90,290	\$	89,875	\$	91,600
320	Dues and Memberships	\$	375	\$	375	\$	400
328	Janitorial Services	\$	21,600	\$	21,600	\$	21,600
332	Legal Notices, Recording and Court Costs	\$	-	\$	200	\$	200
335	Maintenance and Repair Services - Buildings	\$	3,433	\$	2,500	\$	3,500
347	Pest Control	\$	288	\$	288	\$	300
349	Printing, Stationery and Forms	\$	-	\$	-	\$	500
359	Disposal Fee	\$	780	\$	520	\$	1,000
422	Food Supplies	\$	484	\$	500	\$	500
435	Office Supplies	\$	-	\$	250	\$	250
452	Utilities	\$	26,513	\$	30,000	\$	30,000
499	Other Supplies and Materials	\$	1,507	\$	1,500	\$	2,000
599 PPI	Other Charges - Primary Prevention Initiative	\$	1,306	\$	1,725	\$	-
	Total Local Health Center	\$	153,698	\$	158,033	\$	179,850
55120	Rabies and Animal Control						
105	Supervisor/Director	\$	-	\$	-	\$	66,560
106	Deputy(ies)	\$	-	\$	-	\$	45,098
149	Laborer(s)	\$	-	\$	-	\$	84,199
201	Social Security	\$	-	\$	-	\$	12,144
204	Pensions	\$	-	\$	-	\$	12,163
207	Medical Insurance	\$	-	\$	-	\$	34,886
210	Unemployment Compensation	\$	-	\$	-	\$	84

212	Employer Medicare	\$	-	\$	-	\$	2,840
302	Advertising	\$	-	\$	-	\$	1,200
316	Contributions	\$	98,125	\$	145,000	\$	25,000
320	Dues and Memberships	\$	-	\$	-	\$	150
322	Evaluation and Testing	\$	-	\$	-	\$	172
338	Maintenance and Repair Services - Vehicles	\$	-	\$	-	\$	600
357	Veterinary Services	\$	-	\$	-	\$	9,000
399	Other Contracted Services	\$	-	\$	-	\$	3,000
401	Animal Food & Supplies	\$	-	\$	-	\$	9,000
425	Gasoline	\$	-	\$	-	\$	1,000
435	Office Supplies	\$	-	\$	-	\$	750
452	Utilities	\$	-	\$	-	\$	13,000
499	Other Supplies and Materials	\$	-	\$	-	\$	2,313
599	Other Charges	\$	-	\$	-	\$	2,500
	Total Rabies and Animal Control	\$	98,125	\$	145,000	\$	325,659
55130	Ambulance/Emergency Medical Services						
101	County Official/Administrative Officer	\$	71,662	\$	73,813	\$	76,028
103	Assistant(s)	\$	60,655	\$	62,475	\$	64,350
131	Medical Personnel	\$	1,598,954	\$	1,091,000	\$	1,267,273
161	Secretary(s)	\$	30,858	\$	-	\$	-
169	Part-Time Personnel	\$	131,210	\$	145,000	\$	133,876
184	Educational Incentive - Official/Admin Officer	\$	2,588	\$	2,583	\$	5,168
186	Longevity Pay	\$	21,200	\$	19,000	\$	19,900
187	Overtime Pay	\$	-	\$	716,500	\$	855,239
187 HOLI	Overtime Pay - Holiday Pay	\$	105,649	\$	120,000	\$	188,306
187 VACAY	Overtime Pay - Vacation	\$	3,174	\$	12,773	\$	-
188	Bonus Payments	\$	-	\$	24,584	\$	-
196	In-Service Training	\$	8,014	\$	22,000	\$	17,000
196 SAMHS	In-Service Training - SAMHSA Grant	\$	12,786	\$	31,869	\$	-
201	Social Security	\$	121,768	\$	140,000	\$	161,829
204	Pensions	\$	97,900	\$	110,000	\$	143,949
205	Employee and Dependent Insurance	\$	296	\$	360	\$	1,080
206	Life Insurance	\$	124	\$	125	\$	224
207	Medical Insurance	\$	208,281	\$	229,000	\$	275,156
208	Dental Insurance	\$	386	\$	302	\$	771
209	Disability Insurance	\$	435	\$	440	\$	783
210	Unemployment Compensation	\$	926	\$	1,075	\$	861
212	Employer Medicare	\$	28,478	\$	32,500	\$	37,847
215	On-Behalf Payments for OPEB	\$	1,200	\$	1,200	\$	1,200
312	Contracts with Private Agencies	\$	136,471	\$	138,000	\$	145,000
317	Data Processing Services	\$	4,161	\$	9,779	\$	5,250
320	Dues and Memberships	\$	775	\$	815	\$	900
322	Evaluation and Testing	\$	3,288	\$	3,000	\$	4,000
333	Licenses	\$	3,260	\$	4,600	\$	4,000
334	Maintenance Agreements	\$	23,381	\$	26,741	\$	30,534
335	Maintenance and Repair Services - Buildings	\$	3,102	\$	5,000	\$	7,000
336	Maintenance and Repair Services - Equipment	\$	7,323	\$	7,500	\$	8,000
337	Maintenance and Repair Services - Office Equipment	\$	313	\$	-	\$	-
338	Maintenance and Repair Services - Vehicles	\$	87,004	\$	100,000	\$	105,000
347	Pest Control	\$	180	\$	180	\$	180
348	Postal Charges	\$	6	\$	50	\$	50
349	Printing, Stationery and Forms	\$	-	\$	-	\$	100
353	Tow-In Services	\$	1,875	\$	1,000	\$	1,500
355	Travel	\$	5,937	\$	7,000	\$	10,000
355 SAMHS	Travel - SAMHSA Grant	\$	4,746	\$	4,901	\$	-
359	Disposal Fees	\$	824	\$	1,000	\$	1,000
399	Other Contracted Services	\$	-	\$	250	\$	300
410	Custodial Supplies	\$	2,355	\$	2,750	\$	4,000
413	Drugs and Medical Supplies	\$	114,495	\$	120,000	\$	130,000
413 SAMHS	Drugs and Medical Supplies - SAMHSA Grant	\$	22,057	\$	42,870	\$	-
425	Gasoline	\$	72,876	\$	75,000	\$	85,000
435	Office Supplies	\$	900	\$	1,100	\$	1,500
450	Tires and Tubes	\$	10,647	\$	18,000	\$	20,000
451	Uniforms	\$	10,716	\$	11,000	\$	14,000
452	Utilities	\$	20,080	\$	26,000	\$	26,500
499	Other Supplies and Materials	\$	267	\$	250	\$	250
506	Liability Insurance	\$	20,698	\$	22,380	\$	24,618
511	Vehicle and Equipment Insurance	\$	75,307	\$	85,932	\$	94,525
513	Workman's Compensation Insurance	\$	118,751	\$	97,550	\$	105,354
599	Other Charges	\$	-	\$	150	\$	500
708	Communication Equipment	\$	347	\$	6,720	\$	5,720
709	Data Processing Equipment	\$	-	\$	6,388	\$	15,000
711	Furniture and Fixtures	\$	4,075	\$	4,548	\$	3,000
718 SAMHS	Motor Vehicles - SAMHSA Grant	\$	49,000	\$	-	\$	-
790	Other Equipment	\$	-	\$	50,100	\$	-
790 EQUIP	Other Equipment - EMS Equipment Grant	\$	-	\$	121,785	\$	-
	Total Ambulance Service	\$	3,311,761	\$	3,838,938	\$	4,103,621

55170	Alcohol and Drug Programs				
105	Supervisor/Director	\$	42,827	\$	43,659
105 LCSAP	Supervisor/Director - LCSAP Block Grant	\$	-	\$	-
187 SOR3	Overtime Pay - SOR3 Grant	\$	257	\$	43,659
188	Bonus Payments	\$	-	\$	-
189 LIFE	Other Salaries and Wages - Lifeline Grant	\$	43,395	\$	5,286
189 SOR3	Other Salaries and Wages - SOR3 Grant	\$	5,552	\$	42,144
201	Social Security	\$	1,834	\$	7,875
201 LCSAP	Social Security - LCSAP Block Grant	\$	-	\$	3,035
201 LIFE	Social Security - Lifeline Grant	\$	2,610	\$	-
201 SOR3	Social Security - SOR3 Grant	\$	358	\$	2,707
204	Pensions	\$	2,419	\$	2,650
204 LCSAP	Pensions - LCSAP Block Grant	\$	-	\$	-
204 LIFE	Pensions - Lifeline Grant	\$	2,452	\$	2,869
204 SOR3	Pensions - SOR3 Grant	\$	314	\$	-
206 SOR3	Life Insurance - SOR3 Grant	\$	12	\$	-
207	Medical Insurance	\$	7,665	\$	-
207 LCSAP	Medical Insurance - LCSAP Block Grant	\$	-	\$	7,112
207 LIFE	Medical Insurance - Lifeline Grant	\$	8,686	\$	-
209 SOR3	Disability Insurance - SOR3 Grant	\$	42	\$	8,500
210	Unemployment Compensation	\$	19	\$	-
210 LCSAP	Unemployment Compensation - LCSAP Block Grant	\$	-	\$	-
210 LIFE	Unemployment Compensation - Lifeline Grant	\$	20	\$	21
210 SOR3	Unemployment Compensation - SOR3 Grant	\$	-	\$	21
212	Employer Medicare	\$	429	\$	11
212 LCSAP	Employer Medicare	\$	-	\$	-
212 LIFE	Employer Medicare - Lifeline Grant	\$	610	\$	634
212 SOR3	Employer Medicare - SOR3 Grant	\$	84	\$	620
307	Communication	\$	754	\$	-
307 LCSAP	Communication - LCSAP Block Grant	\$	-	\$	-
307 LIFE	Communication - Lifeline Grant	\$	619	\$	720
348	Postal Charges	\$	22	\$	700
348 LCSAP	Postal Charges - LCSAP Block Grant	\$	-	\$	-
348 SOR3	Postal Charges - SOR3 Grant	\$	-	\$	1,000
349	Printing, Stationery and Forms	\$	885	\$	-
349 LCSAP	Printing, Stationery and Forms	\$	-	\$	6,279
349 SOR3	Printing, Stationery and Forms - SOR3 Grant	\$	-	\$	-
355	Travel	\$	2,285	\$	4,500
355 LCSAP	Travel - LCSAP Block Grant	\$	-	\$	4,959
355 LIFE	Travel - Lifeline Grant	\$	7,449	\$	-
355 SOR3	Travel - SOR3 Grant	\$	-	\$	-
399	Other Contracted Services	\$	11,608	\$	750
399 SOR4	Other Contracted Services - SOR4 Grant	\$	-	\$	-
435	Office Supplies	\$	9,360	\$	-
435 LCSAP	Office Supplies - LCSAP Block Grant	\$	-	\$	-
435 LIFE	Office Supplies - Lifeline Grant	\$	24	\$	4,000
499	Other Supplies and Materials	\$	-	\$	100
499 LCSAP	Other Supplies and Materials - LCSAP Block Grant	\$	-	\$	-
499 SOR3	Other Supplies and Materials - SOR3 Grant	\$	-	\$	8,655
513	Workman's Compensation Insurance	\$	56	\$	-
513 LCSAP	Workman's Compensation Insurance - LCSAP Block Grant	\$	-	\$	-
599 SOR3	Other Charges - SOR3 Grant	\$	-	\$	65
	Total Alcohol and Drug Programs	\$	152,647	\$	184,677
					181,802
55190	Other Local Health Services				
105	Supervisor/Director	\$	5,840	\$	33,821
186	Longevity Pay	\$	500	\$	25,220
189	Other Salaries and Wages	\$	16,446	\$	600
201	Social Security	\$	1,280	\$	700
204	Pensions	\$	519	\$	37,800
205	Employee and Dependent Insurance	\$	60	\$	6,593
206	Life Insurance	\$	12	\$	3,951
207	Medical Insurance	\$	2,532	\$	3,734
209	Disability Insurance	\$	44	\$	3,890
210	Unemployment Compensation	\$	23	\$	360
212	Employer Medicare	\$	299	\$	75
322	Evaluation and Testing	\$	43	\$	13,371
355	Travel	\$	12,976	\$	9,146
399	Other Contracted Services	\$	9,250	\$	262
435	Office Supplies	\$	15,335	\$	42
499	Other Supplies and Materials	\$	9,541	\$	3,127
599	Other Charges	\$	10,508	\$	924
	Total Other Local Health Services	\$	85,208	\$	164,160
					125,000
55390	Appropriation to State				
186	Longevity Pay	\$	3,300	\$	4,000
187 VACAY	Overtime Pay - Vacation	\$	1,424	\$	3,700
					-

189	Other Salaries and Wages	\$	426,195	\$	670,500	\$	702,700
201	Social Security	\$	25,987	\$	43,000	\$	55,000
204	Pensions	\$	19,398	\$	40,200	\$	55,000
205	Employee and Dependent Insurance	\$	988	\$	3,000	\$	2,000
206	Life Insurance	\$	310	\$	2,000	\$	2,000
207	Medical Insurance	\$	54,259	\$	67,252	\$	90,862
208	Dental Insurance	\$	557	\$	2,000	\$	2,000
209	Disability Insurance	\$	1,088	\$	2,000	\$	2,000
210	Unemployment Compensation	\$	282	\$	3,000	\$	2,000
212	Employer Medicare	\$	6,078	\$	10,000	\$	20,000
302	Advertising	\$	-	\$	100	\$	100
322	Evaluation and Testing	\$	158	\$	500	\$	500
355	Travel	\$	9,836	\$	15,000	\$	15,000
499	Other Supplies and Materials	\$	-	\$	2,000	\$	2,000
506	Liability Insurance	\$	277	\$	500	\$	500
513	Workman's Compensation Insurance	\$	1,684	\$	1,953	\$	2,250
599	Other Charges	\$	-	\$	21,000	\$	21,000
	Total Appropriation to State	\$	551,821	\$	898,005	\$	978,612
55900	Other Public Health and Welfare						
316	Contributions	\$	-	\$	-		
316 OPI	Contributions - Oploid Abatement	\$	-	\$	278,000	\$	358,000
320	Dues and Memberships	\$	9,714	\$	10,714	\$	10,687
399	Other Contracted Services	\$	79,388	\$	79,388	\$	79,388
499 FDINS	Other Supplies and Materials - Food Insecurities Grant	\$	-	\$	2,627	\$	2,626
711 FDINS	Furniture and Fixtures - Food Insecurities Grant	\$	-	\$	29,221	\$	29,220
718 FDINS	Motor Vehicles - Food Insecurities Grant	\$	-	\$	27,805	\$	27,805
	Total Other Public Health and Welfare	\$	89,102	\$	427,755	\$	507,726
	Total Public Health and Welfare	\$	4,442,362	\$	5,816,558	\$	6,402,270
56300	Senior Citizens Assistance						
316	Contributions	\$	50,000	\$	50,000	\$	57,000
707	Building Improvements	\$	11,839	\$	5,204	\$	-
	Total Senior Citizens Assistance	\$	61,839	\$	55,204	\$	57,000
56500	Libraries						
105	Supervisor/Director	\$	62,146	\$	61,068	\$	57,680
106	Deputy(ies)	\$	42,447	\$	43,721	\$	43,260
129	Librarians	\$	104,570	\$	107,708	\$	106,677
169	Part-Time Personnel	\$	48,512	\$	65,000	\$	101,856
186	Longevity Pay	\$	4,300	\$	4,500	\$	1,700
187 VACAY	Overtime Pay - Vacation	\$	-	\$	6,300	\$	-
188	Bonus Payments	\$	-	\$	4,583	\$	-
201	Social Security	\$	15,056	\$	17,500	\$	19,293
204	Pensions	\$	4,567	\$	4,300	\$	4,187
206	Life Insurance	\$	37	\$	-	\$	-
207	Medical Insurance	\$	37,005	\$	41,500	\$	47,500
210	Unemployment Compensation	\$	178	\$	210	\$	189
212	Employer Medicare	\$	3,521	\$	3,900	\$	4,512
302	Advertising	\$	-	\$	-	\$	2,270
307	Communication	\$	4,559	\$	6,000	\$	6,712
320	Dues and Memberships	\$	515	\$	550	\$	550
322	Evaluation and Testing	\$	-	\$	200	\$	100
328	Janitorial Services	\$	900	\$	900	\$	900
334	Maintenance Agreements	\$	5,444	\$	6,200	\$	7,600
335	Maintenance and Repair Services - Buildings	\$	9,207	\$	5,500	\$	5,000
347	Pest Control	\$	420	\$	420	\$	420
348	Postal Charges	\$	1,876	\$	1,800	\$	1,600
349	Printing, Stationery and Forms	\$	1,394	\$	1,000	\$	1,000
349 GLAD	Printing, Stationery and Forms - Gladish Trust	\$	-	\$	1,500	\$	-
355	Travel	\$	1,276	\$	750	\$	750
410	Custodial Supplies	\$	1,869	\$	1,800	\$	1,800
429	Instructional Supplies and Materials	\$	5,570	\$	6,000	\$	5,000
429 GLAD	Instructional Supplies and Materials - Gladish Trust	\$	-	\$	15,000	\$	-
432	Library Books/Media	\$	32,831	\$	35,700	\$	35,700
432 CATH	Library Books/Media - Cathey Estate	\$	4,718	\$	4,857	\$	-
432 GLAD	Library Books/Media - Gladish Trust	\$	15,000	\$	18,500	\$	-
435	Office Supplies	\$	10,592	\$	10,000	\$	11,000
437	Periodicals	\$	5,705	\$	4,933	\$	4,800
452	Utilities	\$	21,618	\$	25,000	\$	25,000
499	Other Supplies and Materials	\$	-	\$	-	\$	500
509	Refunds	\$	86	\$	50	\$	100
513	Workman's Compensation Insurance	\$	422	\$	289	\$	289
599	Other Charges	\$	181	\$	-	\$	-
599 DIRAP	Other Charges - Direct Appropriation	\$	2,256	\$	-	\$	-
709	Data Processing Equipment	\$	-	\$	1,500	\$	2,000
709 GLAD	Data Processing Equipment - Gladish Trust	\$	5,498	\$	-	\$	-

711	Furniture and Fixtures	\$	-	\$	256	\$	6,000
790 TOP	Other Equipment - TOP Grant	\$	-	\$	27,486	\$	-
799	Other Capital Outlay	\$	-	\$	-	\$	15,000
	Total Libraries	\$	454,276	\$	536,481	\$	520,945
56900	Other Social, Cultural and Recreational						
316	Contributions	\$	84,986	\$	85,500	\$	85,000
316 VAPAV	Contributions - Veterans Park Pavilion	\$	-	\$	17,000	\$	-
	Total Other Social, Cultural and Recreational	\$	84,986	\$	102,500	\$	85,000
	Total Social, Cultural and Recreational Services	\$	601,101	\$	694,185	\$	662,945
57100	Agricultural Extension Service						
140 TSU	Salary Supplements - Tenn State University	\$	49,179	\$	65,000	\$	72,265
140 UT	Salary Supplements - University of TN	\$	96,852	\$	102,000	\$	103,139
161	Secretary(s)	\$	1,786	\$	3,000	\$	1,750
191	Board and Committee Members Fees	\$	650	\$	600	\$	600
201	Social Security	\$	111	\$	180	\$	108
210	Unemployment Compensation	\$	5	\$	21	\$	9
212	Employer Medicare	\$	26	\$	45	\$	25
320	Dues and Memberships	\$	600	\$	600	\$	600
334	Maintenance Agreements	\$	750	\$	792	\$	792
335	Maintenance and Repair Services - Buildings	\$	5,914	\$	750	\$	-
338	Maintenance and Repair Services - Vehicles	\$	-	\$	2,736	\$	145
347	Pest Control	\$	144	\$	144	\$	144
359	Disposal Fees	\$	780	\$	520	\$	780
425	Gasoline	\$	359	\$	200	\$	1,000
429	Instructional Supplies and Materials	\$	3,000	\$	3,000	\$	1,500
452	Utilities	\$	10,470	\$	11,000	\$	10,550
513	Workman's Compensation Insurance	\$	-	\$	3	\$	4
	Total Agricultural Extension Service	\$	170,626	\$	190,591	\$	193,411
57500	Soil Conservation						
140	Salary Supplements	\$	64,287	\$	66,591	\$	67,977
186	Longevity Pay	\$	-	\$	-	\$	500
188	Bonus Payments	\$	-	\$	1,000	\$	-
201	Social Security	\$	3,422	\$	4,191	\$	4,246
204	Pensions	\$	3,632	\$	3,962	\$	4,253
207	Medical Insurance	\$	9,115	\$	9,801	\$	10,118
210	Unemployment Compensation	\$	21	\$	21	\$	21
212	Employer Medicare	\$	800	\$	981	\$	993
320	Dues and Memberships	\$	810	\$	1,150	\$	1,150
348	Postal Charges	\$	171	\$	250	\$	250
355	Travel	\$	1,131	\$	-	\$	-
435	Office Supplies	\$	68	\$	75	\$	75
513	Workman's Compensation Insurance	\$	65	\$	71	\$	71
599	Other Charges	\$	1,439	\$	2,000	\$	2,000
	Total Soil Conservation	\$	84,961	\$	90,093	\$	91,654
	Total Agriculture and Natural Resources	\$	255,587	\$	280,684	\$	285,065
58110	Tourism						
316	Contributions	\$	54,400	\$	176,500	\$	20,500
	Total Tourism	\$	54,400	\$	176,500	\$	20,500
58120	Industrial Development						
316	Contributions	\$	205,479	\$	205,480	\$	401,740
316 TIF	Contributions - Tax Increment Financing	\$	27,951	\$	27,407	\$	27,407
	Total Industrial Development	\$	233,430	\$	232,887	\$	429,147
58190	Other Economic and Community Development						
399	Other Contracted Services	\$	-	\$	-	\$	3,000
709	Data Processing Equipment	\$	-	\$	-	\$	50,000
	Total Other Economic and Community Development	\$	-	\$	-	\$	53,000
58220	Airport						
316	Contributions	\$	69,000	\$	69,000	\$	69,000
316 LTNOT	Contributions - Long Term Note	\$	-	\$	1,000,000	\$	-
	Total Airport	\$	69,000	\$	1,069,000	\$	69,000
58300	Veteran's Services						
105	Supervisor/Director	\$	46,690	\$	52,000	\$	53,560
161	Secretary(s)	\$	38,594	\$	39,753	\$	40,945
186	Longevity Pay	\$	900	\$	1,000	\$	1,100
188	Bonus Payments	\$	-	\$	2,000	\$	-
201	Social Security	\$	5,071	\$	5,700	\$	5,928
204	Pensions	\$	4,869	\$	5,554	\$	5,938
207	Medical Insurance	\$	16,725	\$	17,300	\$	18,576

210	Unemployment Compensation	\$	42	\$	42	\$	42
212	Employer Medicare	\$	1,186	\$	1,315	\$	1,387
312	Contracts with Private Agencies	\$	-	\$	-	\$	1,000
334	Maintenance Agreements	\$	1,639	\$	1,686	\$	800
335	Maintenance and Repair Services - Buildings	\$	98	\$	623	\$	500
338	Maintenance and Repair Services - Vehicles	\$	65	\$	100	\$	300
347	Pest Control	\$	120	\$	254	\$	260
348	Postal Charges	\$	-	\$	125	\$	125
349	Printing, Stationery and Forms	\$	-	\$	100	\$	100
355	Travel	\$	1,455	\$	1,500	\$	1,500
359	Disposal Fees	\$	780	\$	520	\$	500
425	Gasoline	\$	780	\$	500	\$	1,500
435	Office Supplies	\$	2,233	\$	2,000	\$	2,000
452	Utilities	\$	2,953	\$	3,500	\$	3,000
499	Other Supplies and Materials	\$	5,311	\$	5,300	\$	5,800
513	Workman's Compensation Insurance	\$	120	\$	95	\$	100
599	Other Charges	\$	-	\$	64	\$	6,442
709	Data Processing Equipment	\$	4,097	\$	-	\$	800
719	Office Equipment	\$	-	\$	-	\$	400
	Total Veteran's Services	\$	133,728	\$	141,031	\$	152,603
58400	Other Charges						
308	Consultants	\$	-	\$	81,430	\$	-
317	Data Processing Services	\$	12,238	\$	12,850	\$	12,850
332	Legal Notices, Recording and Court Costs	\$	-	\$	-	\$	250
334	Maintenance Agreements	\$	-	\$	-	\$	4,148
348	Postal Charges	\$	8,035	\$	5,000	\$	5,000
351	Rentals	\$	1,755	\$	684	\$	684
499	Other Supplies and Materials	\$	-	\$	-	\$	150
502	Building and Contents Insurance	\$	222,165	\$	279,141	\$	307,056
506	Liability Insurance	\$	206,182	\$	224,069	\$	246,476
509	Refunds	\$	2,072	\$	1,065	\$	1,500
510	Trustee's Commission	\$	311,327	\$	330,000	\$	250,000
511	Vehicle and Equipment Insurance	\$	88,452	\$	89,903	\$	94,400
513	Workman's Compensation Insurance	\$	-	\$	759	\$	800
516	Other Self-Insured Claims	\$	-	\$	500	\$	500
599	Other Charges	\$	951	\$	5,600	\$	5,000
599 HOME	Other Charges - HOME Grant	\$	-	\$	100,000	\$	440,000
701	Administration Equipment	\$	8,999	\$	-	\$	-
	Total Other Charges	\$	862,176	\$	1,131,001	\$	1,368,814
58810	COVID-19 Grant #10						
187 VACAY	Overtime Pay - Vacation	\$	110	\$	-	\$	-
189	Other Salaries and Wages	\$	1,572	\$	45,000	\$	-
201	Social Security	\$	103	\$	4,000	\$	-
204	Pensions	\$	89	\$	4,000	\$	-
206	Life Insurance	\$	4	\$	-	\$	-
207	Medical Insurance	\$	24	\$	5,000	\$	-
209	Disability Insurance	\$	13	\$	-	\$	-
210	Unemployment Compensation	\$	-	\$	100	\$	-
212	Employer Medicare	\$	24	\$	1,900	\$	-
348	Postal Charges	\$	2,515	\$	-	\$	-
349	Printing, Stationery and Forms	\$	1,000	\$	-	\$	-
355	Travel	\$	-	\$	3,500	\$	-
435	Office Supplies	\$	-	\$	23,800	\$	-
499	Other Supplies and Materials	\$	3,000	\$	9,700	\$	-
	Total COVID-19 Grant #10	\$	8,454	\$	97,000	\$	-
58900	Miscellaneous						
540	Tax Relief Program	\$	95,530	\$	110,000	\$	110,000
	Total Miscellaneous	\$	95,530	\$	110,000	\$	110,000
	Total Other Operations	\$	1,456,718	\$	2,957,419	\$	2,203,064
91110	General Administration Projects						
307	Communication	\$	19,157	\$	23,000	\$	23,000
	Total General Administration Projects	\$	19,157	\$	23,000	\$	23,000
91150	Social, Cultural and Recreation Projects						
715	Land	\$	-	\$	40,000	\$	-
		\$	-	\$	40,000	\$	-
91170	Public Utility Projects						
316	Contributions	\$	-	\$	100,000	\$	-
	Total General Administration Projects	\$	-	\$	100,000	\$	-
	Total Capital Projects	\$	19,157	\$	163,000	\$	23,000

99100
590

Transfers Out
Transfers to Other Funds
Total Transfers Out

\$	119,975	\$	-	\$	-
\$	119,975	\$	-	\$	-

Total Other Uses

\$	119,975	\$	-	\$	-
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Total General Fund Expenditures

\$	21,934,840	\$	27,082,066	\$	26,431,344
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Net Change in Fund Balance

\$	706,901	\$	(396,354)	\$	(1,554,829)
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Fund Balance July 1,

\$	10,966,138	\$	11,673,039	\$	11,276,685
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Fund Balance June 30,

\$	11,673,039	\$	11,276,685	\$	9,721,856
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LAWRENCE COUNTY, TN
GOVERNMENT

FUND 112

COURTHOUSE & JAIL MAINTENANCE FUND

		2024	2025	2026
		Audited	Estimated	Budget
Courthouse and Jail Maintenance Fund - Fund 112				
Revenues and Other Sources				
40260	Litigation Tax - Special Purpose	\$ 14,568	\$ 20,000	\$ 20,000
	Total Local Taxes	\$ 14,568	\$ 20,000	\$ 20,000
42191	Courtroom Security Fee	\$ 357	\$ 280	\$ 300
	Total Fines, Forfeitures and Penalties	\$ 357	\$ 280	\$ 300
	Total Revenues and Other Sources	\$ 14,925	\$ 20,280	\$ 20,300
Expenditures				
58400	Other Charges			
335	Maintenance and Repair Services - Buildings	\$ 24,279	\$ -	\$ 45,000
510	Trustee's Commission	\$ 144	\$ 275	\$ 253
	Total Other Charges	\$ 24,423	\$ 275	\$ 45,253
	Net Change in Fund Balance	\$ (9,498)	\$ 20,005	\$ (24,953)
	Fund Balance July 1,	\$ 57,637	\$ 48,139	\$ 68,144
	Fund Balance June 30,	\$ 48,139	\$ 68,144	\$ 43,191



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 116 SOLID WASTE FUND

		2024	2025	2026
		Audited	Estimated	Budget
Solid Waste Fund - Fund 116				
Revenues and Other Sources				
40110	Current Property Tax	\$ 590,792	\$ 384,200	\$ 393,078
40120	Trustee's Collections - Prior Year	\$ 20,705	\$ 13,000	\$ 13,000
40125	Trustee's Collections - Bankruptcy	\$ -	\$ 30	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 7,076	\$ 3,500	\$ 2,500
40140	Interest and Penalty	\$ 3,454	\$ 1,900	\$ 2,000
	Total Local Taxes	\$ 622,027	\$ 402,630	\$ 410,578
43106	Commercial and Industrial Waste Collection Charge	\$ 457,070	\$ 820,000	\$ 925,000
43107	Residential Waste Collection Charge	\$ 1,101,634	\$ 1,200,000	\$ 1,150,000
43110	Tipping Fees	\$ 636	\$ 750	\$ 500
43113 MATBX	Surcharge - General - Mattress and Box Springs	\$ 7,809	\$ 15	\$ -
43113 PALLT	Surcharge - General - Pallets	\$ 105	\$ -	\$ -
43113 WOOD	Surcharge - General - Wood Products	\$ 593	\$ -	\$ -
43114	Solid Waste Disposal Fee	\$ 52,318	\$ 80,000	\$ 100,000
43116	Waste Tire Disposal	\$ 46,819	\$ 55,000	\$ 50,000
43116 SWFAC	Waste Tire Disposal - Solid Waste Facility	\$ 11,274	\$ -	\$ -
	Total General Service Charges	\$ 1,678,258	\$ 2,155,765	\$ 2,225,500
44110	Investment Income	\$ 762,182	\$ 13,900	\$ 360
44145	Sale of Recycled Materials	\$ 215,687	\$ 195,000	\$ 150,000
44530	Sale of Equipment	\$ -	\$ 1,857	\$ -
	Total Other Local Revenues	\$ 977,869	\$ 210,757	\$ 150,360
46170	Solid Waste Grants	\$ -	\$ 128,970	\$ -
	Total State of Tennessee	\$ -	\$ 128,970	\$ -
46830	Beer Tax	\$ -	\$ 17,752	\$ -
46840	Alcoholic Beverage Tax	\$ 125,913	\$ 125,000	\$ -
46840 SPECI	Alcoholic Beverage Tax - Special	\$ -	\$ 30	\$ -
46851	State Revenue Sharing - T.V.A.	\$ 1,050,064	\$ -	\$ -
	Total Other State Revenues	\$ 1,175,977	\$ 142,782	\$ -
48130	Contributions	\$ 29,528	\$ 48,470	\$ 30,565
	Total Other Governments and Citizen Groups	\$ 29,528	\$ 48,470	\$ 30,565
48990	Other	\$ -	\$ 864	\$ -
	Other	\$ -	\$ 864	\$ -
	Total Revenues and Other Sources	\$ 4,483,659	\$ 3,090,238	\$ 2,817,003
Expenditures				
55754	Landfill Operation and Maintenance			
103	Assistant(s)	\$ 26,767	\$ 63,150	\$ 66,383
105	Supervisor/Director	\$ 52,312	\$ 54,098	\$ 56,774
140	Salary Supplements	\$ 81,359	\$ 60,000	\$ 63,600
149	Laborers	\$ 281,160	\$ 331,878	\$ 365,687
161	Secretary(s)	\$ 46,690	\$ 48,091	\$ 49,533
162	Clerical Personnel	\$ 44,095	\$ 45,418	\$ 46,781
169	Part-Time Personnel	\$ -	\$ 5,000	\$ 60,255
184	Educational Incentive - Offical/Admin Officer	\$ 2,415	\$ 3,727	\$ 3,614
186	Longevity Pay	\$ 4,300	\$ 5,600	\$ 6,500
187	Overtime Pay	\$ 9,533	\$ 14,760	\$ 15,450
187 CMPPO	Overtime Pay - Comp Time Payout	\$ -	\$ 1,497	\$ -
187 COMP	Overtime Pay - Compensatory Time	\$ 900	\$ 555	\$ -
187 VACAY	Overtime Pay - Vacation	\$ 1,957	\$ 2,128	\$ -
188	Bonus Payments	\$ -	\$ 11,416	\$ -
196	In-Service Training	\$ -	\$ 1,000	\$ 1,000
201	Social Security	\$ 30,076	\$ 37,506	\$ 41,800
204	Pensions	\$ 24,305	\$ 31,000	\$ 37,926
205	Employee and Dependent Insurance	\$ 150	\$ 209	\$ 360
206	Life Insurance	\$ 25	\$ 96	\$ 75
207	Medical Insurance	\$ 85,515	\$ 90,000	\$ 102,166
209	Disability Insurance	\$ 87	\$ 327	\$ 261
210	Unemployment Compensation	\$ 1,270	\$ 1,274	\$ 1,260
212	Employer Medicare	\$ 7,034	\$ 8,773	\$ 9,729
307	Communication	\$ 4,159	\$ 7,000	\$ 7,100
312	Contracts with Private Agencies	\$ 1,448,994	\$ 1,650,000	\$ 1,560,000
317	Data Processing Services	\$ 4,552	\$ 3,808	\$ 11,500
318	Debt Collection Services	\$ 2,553	\$ 1,800	\$ 2,000
320	Dues and Memberships	\$ 269	\$ 794	\$ 800
321	Engineering Services	\$ 11,641	\$ 15,000	\$ 18,000
322	Evaluation and Testing	\$ 954	\$ 400	\$ 250

334	Maintenance Agreements	\$	4,171	\$	3,300	\$	3,150
335	Maintenance and Repair Services - Buildings	\$	7,786	\$	12,500	\$	22,000
336	Maintenance and Repair Services - Equipment	\$	15,114	\$	18,000	\$	18,000
338	Maintenance and Repair Services - Vehicles	\$	9,813	\$	10,000	\$	11,000
347	Pest Control	\$	120	\$	120	\$	120
348	Postal Charges	\$	14,862	\$	16,500	\$	16,850
349	Printing, Stationery and Forms	\$	5,733	\$	6,500	\$	6,500
355	Travel	\$	6,619	\$	10,750	\$	12,300
360	Brokerage Fees - Recyclables	\$	97,988	\$	125,000	\$	115,000
361	Permits	\$	4,275	\$	5,000	\$	5,000
399	Other Contracted Services	\$	1,106	\$	1,000	\$	1,000
409	Crushed Stone	\$	-	\$	-	\$	1,500
410	Custodial Supplies	\$	474	\$	2,000	\$	1,500
412	Diesel Fuel	\$	14,106	\$	18,000	\$	18,000
422	Food Supplies	\$	10,165	\$	11,000	\$	9,000
424	Garbage Supplies	\$	13,620	\$	16,000	\$	15,000
425	Gasoline	\$	5,092	\$	5,600	\$	5,000
435	Office Supplies	\$	1,091	\$	1,500	\$	1,500
442	Propane Gas	\$	3,774	\$	4,000	\$	4,500
446	Small Tools	\$	1,035	\$	22,000	\$	1,500
450	Tires and Tubes	\$	2,179	\$	4,006	\$	4,000
451	Uniforms	\$	4,740	\$	4,400	\$	5,900
462	Utilities	\$	32,898	\$	55,000	\$	55,000
462	Wire	\$	7,853	\$	8,000	\$	8,400
499	Other Supplies and Materials	\$	3,536	\$	1,000	\$	1,000
502	Building and Contents Insurance	\$	12,950	\$	16,085	\$	18,500
506	Liability Insurance	\$	2,429	\$	1,408	\$	1,620
509	Refunds	\$	635	\$	9,328	\$	1,000
510	Trustee's Commission	\$	43,362	\$	35,000	\$	33,000
511	Vehicle and Equipment Insurance	\$	12,161	\$	21,266	\$	22,330
513	Workman's Compensation Insurance	\$	12,508	\$	16,442	\$	18,900
599	Other Charges	\$	2,271	\$	250	\$	1,000
709	Data Processing Equipment	\$	13,789	\$	-	\$	-
711	Furniture and Fixtures	\$	1,163	\$	250	\$	1,200
718	Motor Vehicles	\$	180,066	\$	60,274	\$	65,000
733	Solid Waste Equipment	\$	27,105	\$	39,739	\$	-
733 RCYEQ	Solid Waste Equipment - Recycling Equipment Grant	\$	-	\$	122,218	\$	-
	Total Landfill Operation and Maintenance	\$	2,749,661	\$	3,179,741	\$	3,033,874
58120	Industrial Development						
316 TIF	Contributions - Tax Increment Financing	\$	1,453	\$	915	\$	915
	Total Industrial Development	\$	1,453	\$	915	\$	915
99100	Transfers Out						
590	Transfers to Other Funds	\$	-	\$	875,000	\$	-
	Total Transfers Out	\$	-	\$	875,000	\$	-
	Total Expenditures	\$	2,751,114	\$	4,055,656	\$	3,034,789
	Net Change in Fund Balance	\$	1,732,545	\$	(965,418)	\$	(217,786)
	Fund Balance July 1,	\$	398,294	\$	2,130,839	\$	1,165,421
	Fund Balance June 30,	\$	2,130,839	\$	1,165,421	\$	947,635



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 119

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

		2024	2025	2026
		Audited	Estimated	Budget
Industrial/Economic Development Fund - Fund 119				
Revenues and Other Sources				
40330	Wholesale Beer Tax	\$ 209,516	\$ 205,000	\$ -
	Total Local Taxes	\$ 209,516	\$ 205,000	\$ -
47180	Community Development	\$ 140,048	\$ -	
	Total Federal Through State	\$ 140,048	\$ -	\$ -
	Total Revenue and Other Sources	\$ 349,564	\$ 205,000	\$ -
Expenditures				
91110	General Administration Projects			
316	Contributions	\$ 76,953	\$ 44,559	\$ 50,000
	Total General Administration Projects	\$ 76,953	\$ 44,559	\$ 50,000
91170	Public Utility Projects			
302	Advertising	\$ 41	\$ -	\$ -
312	Contracts with Private Agencies	\$ 9,500	\$ -	\$ -
316 WALNU	Contributions	\$ 9,433	\$ -	\$ -
510	Trustee's Commission	\$ 2,195	\$ 2,500	\$ -
799	Other Capital Outlay	\$ 100,500	\$ -	\$ -
	Total Public Utility Projects	\$ 121,669	\$ 2,500	\$ -
	Total Expenditures	\$ 198,622	\$ 47,059	\$ 50,000
	Net Change in Fund Balance	\$ 150,942	\$ 157,941	\$ (50,000)
	Fund Balance July 1,	\$ 129,443	\$ 280,385	\$ 438,326
	Fund Balance June 30,	\$ 280,385	\$ 438,326	\$ 388,326



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 121

SOUTHERN TN HIGHER EDUCATION CENTER FUND

		2024	2025	2026
		Audited	Estimated	Budget
Special Purpose Fund - Fund 121				
Revenues and Other Sources				
48130	Contributions	\$ -	\$ -	\$ -
	Total Revenues and Other Sources	\$ -	\$ -	\$ -
49800	Transfers In	\$ -	\$ -	\$ -
	Total Other Sources (non-revenue)	\$ -	\$ -	\$ -
	Total Revenue and Other Sources	\$ -	\$ -	\$ -
Expenditures				
58400	Other Charges			
335	Maintenance and Repair Services - Buildings	\$ -	\$ -	\$ -
	Total Other Charges	\$ -	\$ -	\$ -
99100	Transfers Out			
590	Transfers To Other Funds	\$ 4,307	\$ -	\$ -
	Total Transfers Out	\$ 4,307	\$ -	\$ -
	Total Expenditures	\$ 4,307	\$ -	\$ -
	Net Change in Fund Balance	\$ (4,307)	\$ -	\$ -
	Fund Balance July 1,	\$ 4,307	\$ -	\$ -
	Fund Balance June 30,	\$ -	\$ -	\$ -



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 122 DRUG CONTROL FUND

		2024	2025	2026
		Audited	Estimated	Budget
Drug Control Fund - Fund 122				
Revenues and Other Sources				
42140	Drug Control Fines	\$ 5,142	\$ 6,000	\$ 5,000
	Total Fines, Forfeitures and Penalties	\$ 5,142	\$ 6,000	\$ 5,000
42340	Drug Control Fines	\$ 6,152	\$ 2,600	\$ 5,000
	Total General Sessions Court	\$ 6,152	\$ 2,600	\$ 5,000
42865	Drug Task Force Forfeitures and Seizures	\$ 24,532	\$ 6,200	\$ 6,000
	Total Judicial District Drug Program	\$ 24,532	\$ 6,200	\$ 6,000
44530	Sale of Equipment	\$ -	\$ 8,602	\$ -
	Total Other Local Revenue	\$ -	\$ 8,602	\$ -
	Total Revenues and Other Sources	\$ 35,826	\$ 23,402	\$ 16,000
Expenditures				
54150	Drug Enforcement			
307	Communication	\$ 28,429	\$ 15,500	\$ 18,000
319	Confidential Drug Enforcement Payments	\$ 5,000	\$ 5,000	\$ 5,000
355	Travel	\$ -	\$ 1,500	\$ 3,000
357	Veterinary Services	\$ 1,669	\$ -	\$ 750
401	Animal Food and Supplies	\$ 322	\$ 250	\$ 750
431	Law Enforcement Supplies	\$ -	\$ 500	\$ 1,000
510	Trustee's Commission	\$ 315	\$ 400	\$ 400
599	Other Charges	\$ 332	\$ 400	\$ 800
709	Data Processing Equipment	\$ 3,337	\$ 500	\$ 1,000
716	Law Enforcement Equipment	\$ 1,266	\$ 1,000	\$ 2,500
	Total Drug Enforcement	\$ 40,670	\$ 25,050	\$ 33,200
	Net Change in Fund Balance	\$ (4,844)	\$ (1,648)	\$ (17,200)
	Fund Balance July 1,	\$ 55,382	\$ 50,538	\$ 48,890
	Fund Balance June 30,	\$ 50,538	\$ 48,890	\$ 31,690



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 131 HIGHWAY FUND

		2024	2025	2026
		Audited	Estimated	Budget
Highway/Public Works Fund - Fund 131				
Revenues and Other Sources				
40110	Current Property Tax	\$ 1,876,152	\$ 1,897,171	\$ 1,941,012
40120	Trustee's Collections - Prior Year	\$ 65,637	\$ 50,000	\$ 64,000
40125	Trustee's Collections - Bankruptcy	\$ -	\$ 113	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 22,436	\$ 16,270	\$ 12,000
40140	Interest and Penalty	\$ 10,944	\$ 9,060	\$ 9,000
	Total Local Taxes	\$ 1,975,169	\$ 1,972,614	\$ 2,026,012
40280	Mineral Severance Tax	\$ 59,131	\$ 55,000	\$ 51,000
	Total County Local Option Taxes	\$ 59,131	\$ 55,000	\$ 51,000
44110	Investment Income	\$ -	\$ 40,298	\$ -
44145	Sale of Recycled Materials	\$ 3,393	\$ 3,635	\$ -
	Total Other Local Revenue	\$ 3,393	\$ 43,933	\$ -
44530	Sale of Equipment	\$ 14,000	\$ 13,250	\$ -
	Total Nonrecurring Items	\$ 14,000	\$ 13,250	\$ -
46420	State Aid Program	\$ 2,398,834	\$ 846,292	\$ 620,000
	Total State of Tennessee	\$ 2,398,834	\$ 846,292	\$ 620,000
46920	Gasoline and Motor Fuel Tax	\$ 2,948,487	\$ 2,900,000	\$ 2,900,000
46925	Hybrid/Electric Vehicle Registration	\$ 11,933	\$ 32,000	\$ 24,000
46930	Petroleum Special Tax	\$ 29,259	\$ 29,259	\$ 26,821
	Total Other State Revenues	\$ 2,989,679	\$ 2,961,259	\$ 2,950,821
48130	Contributions	\$ 59,693	\$ 98,408	\$ -
48610	Donations	\$ 89,019	\$ -	\$ -
	Total Other Governments and Citizens Groups	\$ 148,712	\$ 98,408	\$ -
49700	Insurance Recovery	\$ 9,450	\$ -	\$ -
	Total Other Sources (Non-Revenue)	\$ 9,450	\$ -	\$ -
	Total Revenue and Other Sources	\$ 7,598,368	\$ 5,990,756	\$ 5,647,833
Expenditures				
58120	Industrial Development			
316 TIF	Contributions - Tax Increment Financing	\$ 4,468	\$ 4,558	\$ 4,558
	Total Industrial Development	\$ 4,468	\$ 4,558	\$ 4,558
61000	Administration			
101	County Official/Administrative Officer	\$ 103,346	\$ 108,514	\$ 111,769
119	Accountants/Bookkeepers	\$ 95,920	\$ 98,648	\$ 102,828
166	Custodial Personnel	\$ 2,040	\$ 2,660	\$ 4,316
184	Educational Incentive - Official/Admin Officer	\$ 5,161	\$ 5,417	\$ 5,500
186	Longevity Pay	\$ 2,900	\$ 3,500	\$ 3,600
187	Overtime Pay	\$ 1,071	\$ 700	\$ 1,200
187 VACAY	Overtime Pay - Vacation	\$ 5,090	\$ 5,213	\$ 8,030
188	Bonus Payments	\$ -	\$ 2,000	\$ -
201	Social Security	\$ 12,729	\$ 13,540	\$ 14,697
204	Pensions	\$ 11,775	\$ 12,745	\$ 13,700
205	Employee and Dependent Insurance	\$ 360	\$ 360	\$ 360
206	Life Insurance	\$ 75	\$ 75	\$ 135
207	Medical Insurance	\$ 17,420	\$ 17,982	\$ 22,100
208	Dental Insurance	\$ 257	\$ 257	\$ 668
209	Disability Insurance	\$ -	\$ -	\$ 265
210	Unemployment Compensation	\$ 481	\$ 500	\$ 630
212	Employer Medicare	\$ 2,977	\$ 3,170	\$ 3,500
215	On-Behalf Payments for OPEB	\$ 650	\$ 1,050	\$ 1,050
307	Communication	\$ 10,650	\$ 7,100	\$ 11,000
317	Data Processing Services	\$ 2,271	\$ 1,000	\$ 1,850
320	Dues and Memberships	\$ 5,134	\$ 5,105	\$ 5,135
322	Evaluation and Testing	\$ 3,209	\$ 1,000	\$ 2,000
332	Legal Notices, Recording and Court Costs	\$ 62	\$ 100	\$ 1,000
347	Pest Control	\$ 240	\$ 240	\$ 240
348	Postal Charges	\$ -	\$ -	\$ 150
349	Printing, Stationery and Forms	\$ 201	\$ 200	\$ 1,500
355	Travel	\$ 4,329	\$ 3,300	\$ 4,400
359	Disposal Fees	\$ -	\$ -	\$ 300
410	Custodial Supplies	\$ 640	\$ 650	\$ 650
435	Office Supplies	\$ 1,734	\$ 1,650	\$ 2,000
452	Utilities	\$ 12,786	\$ 16,500	\$ 18,000
509	Refunds	\$ 372	\$ 152	\$ -
513	Workman's Compensation Insurance	\$ 1,500	\$ 1,454	\$ 2,500

515	Liability Claim	\$	-	\$	-	\$	1,000
599	Other Charges	\$	1,073	\$	3,609	\$	5,000
719	Office Equipment	\$	169	\$	2,450	\$	5,000
	Total Administration	\$	306,622	\$	320,841	\$	356,073
62000	Highway and Bridge Maintenance						
141	Foremen	\$	140,850	\$	144,606	\$	151,107
143	Equipment Operators	\$	365,932	\$	390,141	\$	409,536
146	Equipment Operators - Light	\$	284,842	\$	327,470	\$	308,798
147	Truck Drivers	\$	245,003	\$	274,063	\$	392,189
149	Laborers	\$	125,066	\$	132,600	\$	176,292
186	Longevity Pay	\$	33,800	\$	27,000	\$	29,100
187	Overtime Pay	\$	38,019	\$	35,154	\$	42,895
187 VACAY	Overtime Pay - Vacation	\$	53,995	\$	44,184	\$	100,458
188	Bonus Payments	\$	-	\$	29,500	\$	-
201	Social Security	\$	76,271	\$	85,000	\$	99,913
204	Pensions	\$	66,136	\$	76,000	\$	94,464
205	Employee and Dependent Insurance	\$	555	\$	354	\$	360
206	Life Insurance	\$	113	\$	72	\$	224
207	Medical Insurance	\$	219,977	\$	247,457	\$	309,600
208	Dental Insurance	\$	402	\$	254	\$	730
209	Disability Insurance	\$	411	\$	260	\$	784
210	Unemployment Compensation	\$	6,953	\$	6,810	\$	8,640
212	Employer Medicare	\$	17,838	\$	19,675	\$	23,367
351	Rentals	\$	14,000	\$	13,214	\$	30,000
402	Asphalt	\$	903,617	\$	1,138,525	\$	1,200,000
403	Asphalt - Cold Mix	\$	85,270	\$	60,000	\$	60,000
408	Concrete	\$	11,352	\$	36,000	\$	40,000
409	Crushed Stone	\$	730,553	\$	462,638	\$	460,000
440	Pipe - Metal	\$	109,539	\$	113,835	\$	90,000
443	Road Signs	\$	19,322	\$	12,755	\$	30,000
455	Wood Products	\$	5,504	\$	3,500	\$	8,000
456	Gravel and Chert	\$	-	\$	-	\$	5,000
513	Workman's Compensation Insurance	\$	54,662	\$	53,742	\$	66,155
516	Other Self-Insured Claims	\$	500	\$	-	\$	3,600
599	Other Charges	\$	19,362	\$	44,800	\$	50,000
	Total Highway and Bridge Maintenance	\$	3,629,844	\$	3,779,609	\$	4,191,212
63100	Operation and Maintenance of Equipment						
142	Mechanic(s)	\$	220,270	\$	202,292	\$	237,215
186	Longevity Pay	\$	7,400	\$	6,300	\$	7,100
187	Overtime Pay	\$	8,952	\$	7,954	\$	8,900
187 VACAY	Overtime Pay - Vacation	\$	10,511	\$	8,874	\$	17,070
188	Bonus Payments	\$	-	\$	4,000	\$	-
201	Social Security	\$	14,757	\$	13,500	\$	16,673
204	Pensions	\$	13,370	\$	12,200	\$	15,759
207	Medical Insurance	\$	43,552	\$	39,718	\$	51,600
210	Unemployment Compensation	\$	1,050	\$	840	\$	1,050
212	Employer Medicare	\$	3,451	\$	3,200	\$	3,914
336	Maintenance and Repair Services - Equipment	\$	155,598	\$	175,000	\$	185,000
412	Diesel Fuel	\$	188,936	\$	182,000	\$	190,000
424	Garage Supplies	\$	3,066	\$	3,118	\$	3,100
425	Gasoline	\$	50,045	\$	66,808	\$	70,000
433	Lubricants	\$	21,675	\$	20,000	\$	20,000
442	Propane Gas	\$	274	\$	300	\$	2,000
450	Tires and Tubes	\$	36,943	\$	34,000	\$	36,000
513	Workman's Compensation Insurance	\$	5,022	\$	4,336	\$	5,838
516	Other Self-Insured Claims	\$	500	\$	500	\$	3,000
599	Other Charges	\$	9,477	\$	9,000	\$	9,000
	Total Operation and Maintenance of Equipment	\$	794,849	\$	793,940	\$	883,219
65000	Other Charges						
502	Building and Contents Insurance	\$	5,305	\$	10,198	\$	10,918
506	Liability Insurance	\$	11,537	\$	4,735	\$	4,735
510	Trustee's Commission	\$	69,567	\$	67,000	\$	67,000
511	Vehicle and Equipment Insurance	\$	58,928	\$	66,151	\$	66,151
515	Liability Claim	\$	-	\$	-	\$	1,500
599	Other Charges	\$	1,680	\$	2,500	\$	5,000
	Total Other Charges	\$	147,017	\$	150,584	\$	155,304
68000	Capital Outlay						
321	Engineering Services	\$	-	\$	-	\$	45,000
713	Highway Construction	\$	2,375,592	\$	849,867	\$	975,000
714	Highway Equipment	\$	-	\$	251,562	\$	-
791	Other Construction	\$	-	\$	90,000	\$	200,000
	Total Capital Outlay	\$	2,375,592	\$	1,191,429	\$	1,220,000
99100	Transfers Out						

590

Transfers to Other Funds	\$	139,000	\$	-	\$	-
Total Transfers Out	\$	139,000	\$	-	\$	-
Total Expenditures	\$	7,397,392	\$	6,240,961	\$	6,810,366
Net Change in Fund Balance	\$	200,976	\$	(250,205)	\$	(1,162,533)
Fund Balance July 1,	\$	1,524,876	\$	1,725,852	\$	1,475,647
Fund Balance June 30,	\$	1,725,852	\$	1,475,647	\$	313,114



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 151 GENERAL DEBT SERVICE FUND

		2024	2025	2026
		Audited	Estimated	Budget
General Debt Service- Fund 151				
Revenues and Other Sources				
40110	Current Property Tax	\$ 921,417	\$ 1,346,220	\$ 1,380,343
40120	Trustee's Collections - Prior Year	\$ 32,147	\$ 47,118	\$ 45,500
40125	Trustee's Collections - Bankruptcy	\$ -	\$ 66	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 10,997	\$ 11,000	\$ 10,000
40140	Interest and Penalty	\$ 5,365	\$ 6,000	\$ 7,000
	Total County Property Taxes	\$ 969,926	\$ 1,410,404	\$ 1,442,843
40210	Local Option Sales Tax	\$ 2,220,108	\$ 2,250,000	\$ 2,200,000
40240	Wheel Tax	\$ 1,054,816	\$ 1,037,554	\$ 1,065,900
40266	Litigation Tax-Jail, Workhouse	\$ 88,775	\$ 85,000	\$ 82,000
	Total County Local Option Taxes	\$ 3,363,699	\$ 3,372,554	\$ 3,347,900
40320	Bank Excise Tax	\$ 122,854	\$ 104,967	\$ 100,000
	Total Statutory Local Taxes	\$ 122,854	\$ 104,967	\$ 100,000
44110	Investment Income	\$ -	\$ 700,000	\$ 365,000
44120	Lease/Rentals/PPP	\$ 35,004	\$ 35,000	\$ -
	Total Recurring Items	\$ 35,004	\$ 735,000	\$ 365,000
48130	Contributions	\$ 1,125,944	\$ 1,393,817	\$ 1,661,107
	Total Other Governments	\$ 1,125,944	\$ 1,393,817	\$ 1,661,107
49800	Transfers In	\$ 139,000	\$ -	\$ -
	Total Other Sources	\$ 139,000	\$ -	\$ -
	Total Revenue and Other Sources	\$ 5,756,427	\$ 7,016,742	\$ 6,916,850
Expenditures				
82110	General Government Debt Service			
601	Principal On Bonds	\$ 2,180,700	\$ 2,306,800	\$ 2,376,700
602	Principal On Notes	\$ 398,500	\$ 384,150	\$ 398,300
	Total General Government Debt	\$ 2,579,200	\$ 2,690,950	\$ 2,775,000
82120	Highways and Streets Debt Service			
601	Principal On Bonds	\$ 85,800	\$ 214,850	\$ 222,850
602	Principal On Notes	\$ 172,000	\$ 159,100	\$ 167,700
	Total Highways and Streets Debt	\$ 257,800	\$ 373,950	\$ 390,550
82130	Education Debt Service			
601	Principal On Bonds	\$ 918,500	\$ 1,208,350	\$ 1,250,450
602	Principal On Notes	\$ 139,500	\$ 141,750	\$ 144,000
612	Principal On Other Loans	\$ 242,532	\$ 246,192	\$ 249,912
	Total Education	\$ 1,300,532	\$ 1,596,292	\$ 1,644,362
82210	General Government			
603	Interest On Bonds	\$ 882,435	\$ 873,641	\$ 861,708
604	Interest On Notes	\$ 42,158	\$ 53,661	\$ 39,717
	Total General Government	\$ 924,593	\$ 927,302	\$ 901,425
82220	Highways and Streets			
603	Interest On Bonds	\$ 8,214	\$ 139,835	\$ 271,042
604	Interest On Notes	\$ 21,672	\$ 33,024	\$ 25,388
	Total Highway and Streets	\$ 29,886	\$ 172,859	\$ 296,430
82230	Education			
603	Interest On Bonds	\$ 399,666	\$ 634,284	\$ 872,041
604	Interest On Notes	\$ 10,988	\$ 8,088	\$ 4,962
613	Interest On Other Loans	\$ 34,512	\$ 30,852	\$ 27,132
	Total Education	\$ 445,166	\$ 673,224	\$ 904,135
82310	General Government			
509	Refunds	\$ 386	\$ 133	\$ -
510	Trustee's Commission	\$ 54,336	\$ 79,942	\$ 77,000
699	Other Debt Service	\$ 11,323	\$ 12,172	\$ 14,412
	Total General Government	\$ 66,045	\$ 92,247	\$ 91,412
	Total Expenditures	\$ 5,603,222	\$ 6,526,824	\$ 7,003,314
	Net Change in Fund Balance	\$ 153,205	\$ 489,918	\$ (86,464)
	Fund Balance July 1,	\$ 6,663,673	\$ 6,816,878	\$ 7,306,796

Fund Balance June 30,	\$	6,816,878	\$	7,306,796	\$	7,220,332
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LAWRENCE COUNTY, TN
GOVERNMENT

FUND 171 GENERAL CAPITAL PROJECTS FUND

		2024	2025	2026
		Audited	Estimated	Budget
General Capital Projects - Fund 171				
Revenues and Other Sources				
44540	Sale of Property	\$ -	\$ 33,428	\$ -
	Total Nonrecurring Items	\$ -	\$ 33,428	\$ -
46170	Solid Waste Grants	\$ 364,426	\$ 93,960	\$ 93,960
	Total General Government Grants	\$ 364,426	\$ 93,960	\$ 93,960
46980	Other State Grants	\$ -	\$ 2,584,396	\$ 2,584,395
	Total State Revenues	\$ -	\$ 2,584,396	\$ 2,584,395
47590	Other Federal Through State	\$ 746,705	\$ 2,141,200	\$ 2,141,200
	Total Federal Through State	\$ 746,705	\$ 2,141,200	\$ 2,141,200
49100	Bond Proceeds	\$ -	\$ 3,526,682	\$ -
49200	Note Proceeds	\$ 2,000,000	\$ -	\$ -
49800	Transfers In	\$ 119,975	\$ -	\$ -
	Total Other Sources	\$ 2,119,975	\$ 3,526,682	\$ -
	Total Revenue and Other Sources	\$ 3,231,106	\$ 8,379,666	\$ 4,819,555
Expenditures				
91110	General Administration Projects			
316 GAINE	Contributions - West Gaines School	\$ -	\$ 45,000	\$ -
325	Fiscal Agent Charges	\$ 15,592	\$ -	\$ -
707	Building Improvements	\$ -	\$ 40,561	\$ -
707 CHREN	Building Improvements - Courthouse Renovations	\$ 479,568	\$ -	\$ 1,000,000
707 LCSAP	Building Improvements - Law Co Sub Abuse Prevention	\$ 6,654	\$ -	\$ -
707 MAINT	Building Improvements - Maintenance	\$ 77,534	\$ -	\$ -
707 SDFAC	Building Improvements - Sheriff's Dept Façade	\$ -	\$ 35,000	\$ -
709 ELC	Data Processing Equipment - ELC Grant	\$ 261,705	\$ -	\$ -
711 CHREN	Furniture and Fixtures - Courthouse Renovations	\$ 189,303	\$ -	\$ -
718 AMB	Motor Vehicles - Ambulance Service	\$ 200,409	\$ -	\$ -
718 PATR	Motor Vehicles - Patrol	\$ 197,897	\$ -	\$ -
799 JAIL	Other Capital Outlay - Jail	\$ 24,211	\$ -	\$ -
	Total General Administration	\$ 1,452,873	\$ 120,561	\$ 1,000,000
91140	Public Health and Welfare Projects			
706 HDFAC	Building Construction - Health Dept Facility	\$ 500	\$ 2,642,367	\$ 2,642,366
706 LCPAV	Building Construction - LC Square Pavilion Grant	\$ 485,000	\$ -	\$ -
707 SWTRN	Building Improvements - SW Transfer Station	\$ -	\$ -	\$ 69,000
715 CVCNT	Land - Convenience Centers	\$ -	\$ -	\$ 500,000
715 HDFAC	Land - Health Dept Facility	\$ -	\$ 203,067	\$ -
718 CVCNT	Motor Vehicles - Convenience Centers	\$ -	\$ 260,000	\$ -
733 CVCNT	Solid Waste Equipment - Convenience Centers	\$ -	\$ 201,375	\$ 402,750
733 SWCC	Solid Waste Equipment - Convenience Center Grant	\$ -	\$ 117,450	\$ 117,450
733 TIRE	Solid Waste Equipment - Waste Tire Abatement Grant	\$ 457,725	\$ -	\$ -
791	Other Construction	\$ 553,386	\$ -	\$ -
791 CVCNT	Other Construction - Convenience Centers	\$ -	\$ 150,000	\$ 300,000
791 SWIG	Other Construction - SWIG Grant	\$ -	\$ 2,842,835	\$ 2,842,835
	Total Public Health and Welfare	\$ 1,496,611	\$ 6,417,094	\$ 6,874,401
91150	Social, Cultural and Recreation Projects			
799 LIBR	Other Capital Outlay - Library	\$ -	\$ -	\$ 60,000
	Total Social, Cultural and Recreation Projects	\$ -	\$ -	\$ 60,000
91200	Highways and Street Capital Projects			
714 HWY	Highway Equipment - Highway Department	\$ -	\$ 715,212	\$ -
718 HWY	Motor Vehicles - Highway Department	\$ 146,788	\$ -	\$ -
	Total Highway and Street Capital	\$ 146,788	\$ 715,212	\$ -
99100	Transfers Out			
590	Transfers to Other Funds	\$ -	\$ 700,000	\$ -
	Total Transfers Out	\$ -	\$ 700,000	\$ -
	Total Expenditures	\$ 3,096,272	\$ 7,952,867	\$ 7,934,401
	Net Change Fund Balance	\$ 134,834	\$ 426,799	\$ (3,114,846)
	Fund Balance July 1	\$ 3,127,648	\$ 3,262,482	\$ 3,689,281
	Fund Balance June 30	\$ 3,262,482	\$ 3,689,281	\$ 574,435



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 176 HIGHWAY CAPITAL PROJECTS FUND

		2024	2025	2026
		Audited	Estimated	Budget
Highway Capital Projects Fund - Fund 176				
Revenues and Other Sources				
49100	Bond Proceeds	\$ -	\$ 6,000,000	\$ -
	Total Other Sources (Non-Revenue)	\$ -	\$ 6,000,000	\$ -
Expenditures				
91200	Highway and Street Capital Projects			
713	Highway Construction	\$ -	\$ 1,256,434	\$ 4,743,566
718	Motor Vehicles	\$ 25,799	\$ -	\$ -
	Total Highway and Street Capital	\$ 25,799	\$ 1,256,434	\$ 4,743,566
	Total Expenditures	\$ 25,799	\$ 1,256,434	\$ 4,743,566
	Net Change Fund Balance	\$ (25,799)	\$ 4,743,566	\$ (4,743,566)
	Fund Balance July 1	\$ 30,678	\$ 4,879	\$ 4,748,445
	Fund Balance June 30	\$ 4,879	\$ 4,748,445	\$ 4,879



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 141 GENERAL PURPOSE SCHOOL FUND

		2024	2025	2026
		Audited	Estimated	Budget
General Purpose School Fund - Fund 141				
Revenues and Other Sources				
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	\$ 5,103,197	\$ 5,070,859	\$ 5,070,859
40120	Trustee's Collections - Prior Year	\$ 178,978	\$ 195,000	\$ 195,000
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 61,187	\$ 45,000	\$ 45,000
40140	Interest And Penalty	\$ 29,847	\$ 35,000	\$ 35,000
	Total County Property Taxes	\$ 5,373,209	\$ 5,345,859	\$ 5,345,859
40200	County Local Option Taxes			
40210	Local Option Sales Tax	\$ 9,989,816	\$ 8,085,747	\$ 8,635,747
40275	Mixed Drink Tax	\$ 31,064	\$ 6,000	\$ 25,000
	Total County Local Option Taxes	\$ 10,020,880	\$ 8,091,747	\$ 8,660,747
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	\$ 1,620	\$ 1,000	\$ 1,000
	Total Licenses	\$ 1,620	\$ 1,000	\$ 1,000
43000	Charges for Current Services			
43500	Education Services			
43511	Tuition - Regular Day Students	\$ 7,000	\$ 7,000	\$ -
43570	Receipts from Individual Schools	\$ 85,402	\$ 65,000	\$ 70,000
43990	Other Charges for Services	\$ 87,418	\$ 45,000	\$ -
	Total Charges for Current Services	\$ 179,820	\$ 117,000	\$ 70,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	\$ 51,557	\$ -	\$ -
44130	Sale Of Materials and Supplies	\$ 7,640	\$ 2,500	\$ 2,500
	Total Recurring Items	\$ 59,197	\$ 2,500	\$ 2,500
44500	Nonrecurring Items			
44530	Sale Of Equipment	\$ 1,353	\$ 5,000	\$ 5,000
44560	Damages Recovered From Individuals	\$ 9,377	\$ 5,000	\$ -
44570	Contributions and Gifts	\$ 84,166	\$ 6,350	\$ -
	Total Nonrecurring Items	\$ 94,896	\$ 16,350	\$ 5,000
44990	Other Local Revenues	\$ 83,277	\$ 65,000	\$ -
	Total Other Local Revenues	\$ 83,277	\$ 65,000	\$ -
46000	State of Tennessee			
46100	General Government Grants			
46175	On-Behalf Contributions for OPEB	\$ 203,883	\$ -	\$ -
	Total General Government Grants	\$ 203,883	\$ -	\$ -
46500	State Education Funds			
46510	Tennessee Investment in Student Achievement	\$ 54,633,811	\$ 56,478,794	\$ 57,846,965
46513	TISA - On-behalf Payments	\$ 85,393	\$ -	\$ -
46515	Early Childhood Education	\$ 1,221,042	\$ 1,251,648	\$ -
46550	Driver Education	\$ 19,148	\$ 10,000	\$ 16,000
46590	Other State Education Funds	\$ 718,830	\$ 547,248	\$ 429,748
46596	Paid Paternal Leave	\$ 87,580	\$ 66,500	\$ -
46610	Career Ladder Program	\$ 83,208	\$ 90,000	\$ 60,000
46790	Other Vocational	\$ 1,543,777	\$ 3,435,457	\$ -
	Total State Education Funds	\$ 58,392,789	\$ 61,879,647	\$ 58,352,713
46800	Other State Revenues			
46980	Other State Grants	\$ 207,620	\$ 69,409	\$ -
46990	Other State Revenues	\$ 550	\$ -	\$ -
	Total Other State Revenues	\$ 208,170	\$ 69,409	\$ -
47000	Federal Government			
47100	Federal Through State			
47143	Special Education - Grants to States	\$ 39,017	\$ 68,060	\$ -
47146	English Language Acquisition Grants	\$ 9,127	\$ 8,960	\$ -
47150	21st Century Community Learning Centers	\$ 170,917	\$ -	\$ -
47590	Other Federal Through State	\$ 151,862	\$ -	\$ -
	Total Federal Through State	\$ 370,923	\$ 77,020	\$ -
48000	Other Governments and Citizen Groups			
48130	Contributions	\$ 463,599	\$ -	\$ -
48610	Donations	\$ 173,866	\$ -	\$ -
	Total Other Governments and Citizen Groups	\$ 637,465	\$ -	\$ -

49000	Other Sources (Non-Revenue)				
49700	Insurance Recovery	\$	58,709	\$	-
49800	Transfers In	\$	518,384	\$	254,500
	Total Other Sources (Non-Revenue)	\$	577,093	\$	254,500
	Total Revenue and Other Sources	\$	76,203,222	\$	75,920,032
				\$	72,437,819
Expenditures					
70000	Education				
71000	Instruction				
71100	Regular Instruction Program				
116	Teachers	\$	20,822,543	\$	22,782,570
117	Career Ladder Program	\$	44,000	\$	67,574
128	Homebound Teachers	\$	14,828	\$	25,000
163	Educational Assistants	\$	856,073	\$	938,940
188	Bonus Payments	\$	3,500	\$	2,500
189	Other Salaries and Wages	\$	37,639	\$	12,400
195	Certified Substitute Teachers	\$	2,065	\$	20,000
198	Non-certified Substitute Teachers	\$	237,477	\$	350,000
201	Social Security	\$	1,283,290	\$	1,360,629
204	Pensions	\$	1,545,231	\$	1,570,416
207	Medical Insurance	\$	3,606,555	\$	3,882,500
210	Unemployment Compensation	\$	-	\$	50,000
212	Employer Medicare	\$	302,005	\$	346,735
217	Retirement - Hybrid Stabilization	\$	-	\$	95,000
336	Maintenance and Repair Services - Equipment	\$	-	\$	2,500
399	Other Contracted Services	\$	555,432	\$	672,400
429	Instructional Supplies and Materials	\$	1,083,507	\$	2,076,258
499	Other Supplies and Materials	\$	12,930	\$	25,505
595	TISA - On-behalf Payments	\$	1,127	\$	-
599	Other Charges	\$	854	\$	25,102
722	Regular Instruction Equipment	\$	212,744	\$	380,000
	Total Regular Instruction Program	\$	30,621,800	\$	34,686,029
				\$	35,732,150
71100	Lawrence County All Corp Program				
116	Teachers	\$	-	\$	1,100,000
163	Educational Assistants	\$	-	\$	120,000
201	Social Security	\$	-	\$	74,500
204	Pensions	\$	-	\$	81,800
207	Medical Insurance	\$	-	\$	-
212	Employer Medicare	\$	-	\$	17,500
217	Retirement - Hybrid Stabilization	\$	-	\$	5,000
	Total Lawrence County All Corp Program	\$	-	\$	1,398,800
				\$	1,462,500
71150	Alternative Instruction Program				
116	Teachers	\$	233,092	\$	326,750
163	Educational Assistants	\$	55,781	\$	92,750
195	Certified Substitute Teachers	\$	-	\$	850
198	Non-certified Substitue Teachers	\$	9,752	\$	8,000
201	Social Security	\$	17,248	\$	26,370
204	Pensions	\$	19,055	\$	27,830
207	Medical Insurance	\$	53,408	\$	77,115
212	Unemployment Compensation	\$	4,036	\$	6,170
217	Retirement - Hybrid Stabilization	\$	-	\$	2,000
429	Instructional Supplies and Materials	\$	698	\$	3,750
499	Other Supplies and Materials	\$	1,386	\$	2,000
599	Other Charges	\$	-	\$	500
	Total Alternative Instruction Program	\$	394,456	\$	574,085
				\$	580,450
71200	Special Education Program				
116	Teachers	\$	1,775,987	\$	2,164,653
117	Career Ladder Program	\$	4,000	\$	5,000
128	Homebound Teachers	\$	27,712	\$	45,000
163	Educational Assistants	\$	1,159,702	\$	1,303,330
171	Speech Pathologist	\$	332,591	\$	381,700
188	Bonus Payments	\$	150	\$	500
189	Other Salaries and Wages	\$	102	\$	500
195	Certified Substitute Teachers	\$	-	\$	5,000
198	Non-certified Substitute Teachers	\$	60,065	\$	85,210
201	Social Security	\$	191,836	\$	263,914
204	Pensions	\$	206,041	\$	271,050
207	Medical Insurance	\$	784,533	\$	910,400
212	Employer Medicare	\$	45,242	\$	61,730
217	Retirement - Hybrid Stabilization	\$	-	\$	20,000
312	Contracts with Private Agencies	\$	95,350	\$	200,700
336	Maintenance and Repair Services - Equipment	\$	525	\$	1,500
429	Instructional Supplies and Materials	\$	17,027	\$	26,000

499	Other Supplies and Materials	\$	7,947	\$	11,000	\$	4,000
595	TISA - On-behalf Payments	\$	84,266	\$	-	\$	-
725	Special Education Equipment	\$	25,241	\$	3,000	\$	-
	Total Special Education Program	\$	4,818,317	\$	5,760,187	\$	5,808,200
71300	Career and Technical Education Program						
116	Teachers	\$	1,669,212	\$	1,946,160	\$	1,901,750
117	Career Ladder Program	\$	1,000	\$	4,000	\$	2,000
123	Guidance Personnel	\$	168,218	\$	86,000	\$	136,000
189	Other Salaries and Wages	\$	42,418	\$	-	\$	-
195	Certified Substitute Teachers	\$	-	\$	5,000	\$	5,000
198	Non-certified Substitute Teachers	\$	34,724	\$	54,000	\$	50,000
201	Social Security	\$	110,621	\$	129,913	\$	129,900
204	Pensions	\$	133,830	\$	143,100	\$	121,000
207	Medical Insurance	\$	350,039	\$	410,336	\$	369,000
212	Employer Medicare	\$	25,935	\$	30,525	\$	31,000
217	Retirement - Hybrid Stabilization	\$	-	\$	14,483	\$	10,000
311	Contracts With Other School Systems	\$	220,314	\$	285,000	\$	395,000
336	Maintenance and Repair Services - Equipment	\$	-	\$	2,000	\$	2,000
356	Tuition	\$	3,060	\$	6,000	\$	3,000
399	Other Contracted Services	\$	7,324	\$	5,000	\$	5,000
429	Instructional Supplies and Materials	\$	96,682	\$	213,000	\$	98,000
449	Textbooks - Bound	\$	17,426	\$	12,500	\$	7,500
499	Other Supplies and Materials	\$	8,632	\$	10,000	\$	5,000
599	Other Charges	\$	-	\$	1,826,011	\$	1,000
730	Vocational Instruction Equipment	\$	228,620	\$	49,825	\$	3,000
	Total Career and Technical Education Program	\$	3,118,055	\$	5,232,853	\$	3,275,150
71400	Student Body Education Program						
189	Other Salaries & Wages	\$	-	\$	-	\$	140,000
201	Social Security	\$	-	\$	-	\$	8,680
212	Employer Medicare	\$	-	\$	-	\$	2,100
	Total Student Body Education Program	\$	-	\$	-	\$	150,780
	Total Instruction	\$	38,952,628	\$	47,651,954	\$	47,009,230
72000	Support Services						
72120	Health Services						
105	Supervisor/Director	\$	71,750	\$	75,900	\$	77,700
131	Medical Personnel	\$	458,483	\$	488,400	\$	464,480
188	Bonus Payments	\$	-	\$	500	\$	250
189	Other Salaries and Wages	\$	25,260	\$	35,700	\$	35,700
201	Social Security	\$	30,988	\$	37,300	\$	35,900
204	Pensions	\$	39,777	\$	40,900	\$	33,600
207	Medical Insurance	\$	116,000	\$	138,600	\$	138,600
212	Employer Medicare	\$	7,247	\$	8,730	\$	8,500
217	Retirement - Hybrid Stabilization	\$	-	\$	5,000	\$	5,000
336	Maintenance and Repair Services - Equipment	\$	-	\$	1,000	\$	1,000
355	Travel	\$	215	\$	3,500	\$	3,500
399	Other Contracted Services	\$	13,719	\$	20,000	\$	20,000
413	Drugs and Medical Supplies	\$	2,639	\$	12,000	\$	12,000
499	Other Supplies and Materials	\$	183	\$	5,000	\$	5,000
524	In Service/Staff Development	\$	633	\$	22,000	\$	5,000
599	Other Charges	\$	-	\$	1,000	\$	1,000
735	Health Equipment	\$	-	\$	2,500	\$	2,500
	Total Health Services	\$	766,894	\$	898,030	\$	849,730
72130	Other Student Support						
117	Career Ladder Program	\$	2,000	\$	4,000	\$	3,000
123	Guidance Personnel	\$	901,471	\$	1,234,954	\$	1,069,500
130	Social Workers	\$	330,885	\$	516,669	\$	490,000
189	Other Salaries and Wages	\$	119,331	\$	192,587	\$	84,050
189	Other Salaries and Wages	\$	-	\$	-	\$	55,000
198	Non-certified Substitute Teachers	\$	2,325	\$	4,000	\$	2,000
201	Social Security	\$	76,521	\$	119,944	\$	105,500
204	Pensions	\$	94,526	\$	130,399	\$	115,400
207	Medical Insurance	\$	196,541	\$	258,862	\$	246,000
212	Employer Medicare	\$	18,602	\$	28,464	\$	24,700
217	Retirement - Hybrid Stabilization	\$	-	\$	9,586	\$	8,500
322	Evaluation and Testing	\$	67,177	\$	112,500	\$	112,500
355	Travel	\$	3,929	\$	1,000	\$	2,000
399	Other Contracted Services	\$	-	\$	42,000	\$	10,000
499	Other Supplies and Materials	\$	1,081	\$	5,000	\$	2,500
524	In Service/Staff Development	\$	9,895	\$	27,000	\$	5,000
599	Other Charges	\$	-	\$	1,000	\$	1,000
	Total Other Student Support	\$	1,824,284	\$	2,687,965	\$	2,336,650
72210	Regular Instruction Program						

105	Supervisor/Director	\$	311,466	\$	327,500	\$	427,640
117	Career Ladder Program	\$	8,500	\$	10,000	\$	8,000
129	Librarians	\$	728,388	\$	768,000	\$	803,000
189	Other Salaries and Wages	\$	837,047	\$	827,100	\$	824,000
195	Certified Substitute Teachers	\$	-	\$	500	\$	500
198	Non-certified Substitute Teachers	\$	7,258	\$	10,000	\$	10,000
201	Social Security	\$	110,855	\$	118,034	\$	128,600
204	Pensions	\$	130,825	\$	129,330	\$	126,400
207	Medical Insurance	\$	293,023	\$	289,800	\$	299,500
212	Employer Medicare	\$	25,941	\$	27,702	\$	30,100
217	Retirement - Hybrid Stabilization	\$	-	\$	3,050	\$	3,000
355	Travel	\$	23,394	\$	20,000	\$	22,000
399	Other Contracted Services	\$	178,605	\$	355,000	\$	35,000
499	Other Supplies and Materials	\$	55,270	\$	48,233	\$	45,000
524	In Service/Staff Development	\$	37,459	\$	29,400	\$	25,000
599	Other Charges	\$	1,060	\$	1,250	\$	1,250
790	Other Equipment	\$	252,090	\$	176,366	\$	20,000
	Total Regular Instruction Program	\$	3,001,181	\$	3,141,265	\$	2,808,990
72215	Alternative Instruction Program						
355	Travel	\$	-	\$	500	\$	500
399	Other Contracted Services	\$	24,146	\$	30,000	\$	30,000
499	Other Supplies and Materials	\$	373	\$	1,000	\$	1,000
524	In Service/Staff Development	\$	-	\$	1,500	\$	1,500
599	Other Charges	\$	-	\$	2,500	\$	1,000
	Total Alternative Instruction Program	\$	24,519	\$	35,500	\$	34,000
72220	Special Education Program						
105	Supervisor/Director	\$	175,740	\$	187,200	\$	190,600
117	Career Ladder Program	\$	1,000	\$	1,000	\$	1,000
124	Psychological Personnel	\$	18,934	\$	78,500	\$	82,300
131	Medical Personnel	\$	48,020	\$	86,000	\$	252,500
161	Secretary(ies)	\$	26,564	\$	41,600	\$	41,060
189	Other Salaries and Wages	\$	105,344	\$	116,600	\$	76,000
201	Social Security	\$	22,090	\$	25,600	\$	41,200
204	Pensions	\$	27,373	\$	32,500	\$	39,900
207	Medical Insurance	\$	66,736	\$	75,500	\$	100,500
212	Employer Medicare	\$	5,167	\$	6,960	\$	9,330
217	Retirement - Hybrid Stabilization	\$	-	\$	2,000	\$	2,000
355	Travel	\$	17,849	\$	20,000	\$	30,000
399	Other Contracted Services	\$	282,324	\$	175,060	\$	100,000
499	Other Supplies and Materials	\$	7,256	\$	12,000	\$	24,000
524	In Service/Staff Development	\$	6,371	\$	5,000	\$	5,000
599	Other Charges	\$	-	\$	500	\$	500
790	Other Equipment	\$	27,819	\$	-	\$	-
	Total Special Education Program	\$	838,587	\$	866,020	\$	995,890
72230	Career and Technical Education Programs						
105	Supervisor/Director	\$	47,445	\$	49,600	\$	47,600
117	Career Ladder Program	\$	500	\$	1,000	\$	-
201	Social Security	\$	2,631	\$	3,140	\$	3,000
204	Pensions	\$	3,302	\$	3,550	\$	2,800
207	Medical Insurance	\$	7,017	\$	8,000	\$	8,200
212	Employer Medicare	\$	615	\$	800	\$	700
355	Travel	\$	68,626	\$	40,000	\$	45,000
499	Other Supplies and Materials	\$	1,999	\$	5,000	\$	5,000
524	In Service/Staff Development	\$	8,988	\$	2,500	\$	2,500
599	Other Charges	\$	304	\$	1,000	\$	1,000
	Total Career and Technical Education Program	\$	141,427	\$	114,590	\$	115,800
72250	Technology						
105	Supervisor/Director	\$	80,150	\$	82,900	\$	84,500
120	Computer Programmer(s)	\$	142,037	\$	147,600	\$	148,200
189	Other Salaries and Wages	\$	71,548	\$	77,500	\$	75,800
201	Social Security	\$	17,569	\$	19,100	\$	19,200
204	Pensions	\$	18,596	\$	20,900	\$	19,800
207	Medical Insurance	\$	57,708	\$	60,400	\$	62,600
212	Employer Medicare	\$	4,109	\$	4,500	\$	4,500
350	Internet Connectivity	\$	1,477	\$	78,000	\$	120,000
355	Travel	\$	1,833	\$	5,000	\$	5,000
399	Other Contracted Services	\$	145,201	\$	144,000	\$	171,980
411	Data Processing Supplies	\$	550	\$	10,000	\$	10,000
499	Other Supplies and Materials	\$	14,932	\$	12,000	\$	10,000
524	In Service/Staff Development	\$	-	\$	1,500	\$	1,500
599	Other Charges	\$	59	\$	500	\$	500
709	Data Processing Equipment	\$	1,275	\$	15,000	\$	10,000
	Total Technology	\$	557,044	\$	678,900	\$	743,580

72290	Other Programs				
215	On-Behalf Payments to OPEB	\$	203,883	\$	-
	Total Other Programs	\$	203,883	\$	-
72310	Board of Education				
118	Secretary to Board	\$	2,400	\$	2,400
189	Other Salaries and Wages	\$	29,420	\$	31,000
191	Board and Committee Members Fees	\$	21,600	\$	21,600
201	Social Security	\$	2,958	\$	3,425
204	Pensions	\$	1,931	\$	2,100
207	Medical Insurance	\$	212,775	\$	250,000
212	Employer Medicare	\$	762	\$	1,500
305	Audit Services	\$	14,935	\$	15,000
320	Dues and Memberships	\$	4,860	\$	16,000
331	Legal Services	\$	17,497	\$	30,000
355	Travel	\$	400	\$	2,500
399	Other Contracted Services	\$	44,835	\$	50,000
499	Other Supplies and Materials	\$	146	\$	1,000
506	Liability Insurance	\$	127,367	\$	146,000
510	Trustee's Commission	\$	279,250	\$	350,000
513	Workers' Compensation Insurance	\$	449,980	\$	550,000
524	In Service/Staff Development	\$	8,919	\$	14,500
533	Criminal Investigation of Applicants - TBI	\$	-	\$	20,000
599	Other Charges	\$	590	\$	1,500
	Total Board of Education	\$	1,220,625	\$	1,508,525
72320	Director of Schools				
101	County Official/Administrative Officer	\$	164,272	\$	171,500
117	Career Ladder Program	\$	1,000	\$	1,000
161	Secretary(ies)	\$	36,154	\$	40,400
201	Social Security	\$	11,984	\$	13,200
204	Pensions	\$	11,790	\$	14,500
207	Medical Insurance	\$	21,444	\$	23,600
212	Employer Medicare	\$	2,803	\$	3,100
307	Communication	\$	101,278	\$	108,000
320	Dues and Memberships	\$	3,289	\$	9,750
336	Maintenance and Repair Services - Equipment	\$	-	\$	5,000
348	Postal Charges	\$	6,145	\$	8,500
355	Travel	\$	2,055	\$	500
399	Other Contracted Services	\$	-	\$	20,000
435	Office Supplies	\$	7,473	\$	10,000
499	Other Supplies and Materials	\$	1,486	\$	10,000
524	In Service/Staff Development	\$	1,414	\$	2,500
599	Other Charges	\$	6,775	\$	3,500
701	Administration Equipment	\$	-	\$	10,000
	Total Director of Schools	\$	379,362	\$	455,050
72410	Office of the Principal				
104	Principals	\$	1,342,038	\$	1,376,350
117	Career Ladder Program	\$	7,000	\$	7,000
139	Assistant Principals	\$	1,387,713	\$	1,527,950
161	Secretary(ies)	\$	685,568	\$	718,600
188	Bonus Payments	\$	150	\$	200
201	Social Security	\$	204,234	\$	225,100
204	Pensions	\$	226,256	\$	240,500
207	Medical Insurance	\$	479,470	\$	502,700
212	Employer Medicare	\$	47,764	\$	52,700
215	On-behalf Payments to OPEB	\$	250	\$	1,200
217	Retirement - Hybrid Stabilization	\$	-	\$	4,500
320	Dues and Memberships	\$	-	\$	5,000
399	Other Contracted Services	\$	16,339	\$	18,000
499	Other Supplies and Materials	\$	1,490	\$	6,000
524	In Service/Staff Development	\$	-	\$	4,000
599	Other Charges	\$	-	\$	1,000
701	Administration Equipment	\$	-	\$	1,000
	Total Office of the Principal	\$	4,398,272	\$	4,691,600
72510	Fiscal Services				
105	Supervisor/Director	\$	94,089	\$	97,750
119	Accountants/Bookkeepers	\$	172,699	\$	178,370
188	Bonus Payments	\$	-	\$	100
201	Social Security	\$	15,976	\$	17,200
204	Pensions	\$	15,058	\$	16,200
207	Medical Insurance	\$	35,776	\$	44,600
212	Employer Medicare	\$	3,736	\$	4,100
317	Data Processing Services	\$	54,482	\$	55,825
336	Maintenance and Repair Services - Equipment	\$	-	\$	1,000
355	Travel	\$	-	\$	1,000

411	Data Processing Supplies	\$	1,489	\$	4,000	\$	4,000
499	Other Supplies and Materials	\$	-	\$	500	\$	500
524	In Service/Staff Development	\$	3,337	\$	1,000	\$	1,500
599	Other Charges	\$	-	\$	-	\$	1,000
701	Administration Equipment	\$	-	\$	500	\$	2,500
	Total Fiscal Services	\$	396,642	\$	421,045	\$	434,500
72520	Human Services/Personnel						
105	Supervisor/Director	\$	94,889	\$	98,250	\$	99,700
117	Career Ladder Program	\$	-	\$	1,000	\$	-
161	Secretary(ies)	\$	40,904	\$	52,200	\$	43,500
201	Social Security	\$	8,119	\$	9,050	\$	8,900
204	Pensions	\$	8,845	\$	9,300	\$	8,900
207	Medical Insurance	\$	14,820	\$	16,000	\$	16,600
212	Employer Medicare	\$	1,899	\$	2,100	\$	2,100
320	Dues and Memberships	\$	-	\$	1,000	\$	1,000
355	Travel	\$	-	\$	1,000	\$	1,000
399	Other Contracted Services	\$	17,025	\$	23,000	\$	47,500
411	Data Processing Supplies	\$	-	\$	1,000	\$	1,000
499	Other Supplies and Materials	\$	62	\$	2,000	\$	2,000
524	In Service/Staff Development	\$	779	\$	1,500	\$	1,500
599	Other Charges	\$	-	\$	1,000	\$	1,000
701	Administration Equipment	\$	-	\$	1,000	\$	1,000
	Total Human Services/Personnel	\$	187,342	\$	219,400	\$	235,700
72610	Operation of Plant						
105	Supervisor/Director	\$	90,989	\$	94,600	\$	95,200
166	Custodial Personnel	\$	779,367	\$	766,135	\$	892,500
189	Other Salaries and Wages	\$	578,538	\$	554,200	\$	566,000
195	Certified Substitute Teachers	\$	-	\$	500	\$	-
198	Non-certified Substitute Teachers	\$	-	\$	2,000	\$	-
201	Social Security	\$	85,353	\$	88,800	\$	96,400
204	Pensions	\$	72,364	\$	77,700	\$	96,500
207	Medical Insurance	\$	378,656	\$	422,600	\$	398,000
212	Employer Medicare	\$	19,962	\$	22,000	\$	22,600
329	Laundry Service	\$	17,059	\$	20,000	\$	18,000
336	Maintenance and Repair Services - Equipment	\$	-	\$	1,000	\$	1,000
355	Travel	\$	12,660	\$	15,000	\$	15,000
359	Disposal Services	\$	41,329	\$	84,500	\$	85,000
399	Other Contracted Services	\$	238,909	\$	170,000	\$	100,000
410	Custodial Supplies	\$	158,928	\$	224,876	\$	230,000
415	Electricity	\$	1,223,511	\$	1,475,000	\$	1,475,000
434	Natural Gas	\$	220,073	\$	315,000	\$	300,000
454	Water and Sewer	\$	298,348	\$	325,000	\$	300,000
499	Other Supplies and Materials	\$	12,908	\$	10,000	\$	10,000
502	Building and Contents Insurance	\$	297,923	\$	355,124	\$	360,000
524	In Service/Staff Development	\$	2,270	\$	2,500	\$	2,500
599	Other Charges	\$	542	\$	1,500	\$	1,500
720	Plant Operation Equipment	\$	37,419	\$	20,000	\$	20,000
	Total Operation of Plant	\$	4,567,108	\$	5,038,035	\$	5,085,200
72620	Maintenance of Plant						
105	Supervisor/Director	\$	72,350	\$	75,800	\$	78,000
189	Other Salaries and Wages	\$	371,514	\$	409,900	\$	403,000
201	Social Security	\$	25,178	\$	29,500	\$	30,000
204	Pensions	\$	21,571	\$	27,800	\$	30,300
207	Medical Insurance	\$	75,723	\$	82,700	\$	72,000
212	Employer Medicare	\$	6,291	\$	7,500	\$	7,000
329	Laundry Service	\$	8,241	\$	15,000	\$	14,000
335	Maintenance and Repair Services - Buildings	\$	-	\$	20,000	\$	20,000
336	Maintenance and Repair Services - Equipment	\$	11,462	\$	30,000	\$	20,000
338	Maintenance and Repair Services - Vehicles	\$	14,775	\$	5,000	\$	5,000
355	Travel	\$	-	\$	1,000	\$	1,000
399	Other Contracted Services	\$	282,844	\$	149,500	\$	119,700
499	Other Supplies and Materials	\$	774,680	\$	647,204	\$	600,000
524	In Service/Staff Development	\$	-	\$	1,500	\$	1,500
599	Other Charges	\$	1,352	\$	2,000	\$	2,000
701	Administration Equipment	\$	-	\$	2,000	\$	1,000
717	Maintenance Equipment	\$	-	\$	10,000	\$	10,000
720	Plant Operation Equipment	\$	-	\$	25,000	\$	25,000
790	Other Equipment	\$	-	\$	69,409	\$	-
	Total Maintenance of Plant	\$	1,665,981	\$	1,610,813	\$	1,439,500
72710	Transportation						
105	Supervisor/Director	\$	89,219	\$	92,800	\$	94,800
142	Mechanic(s)	\$	206,502	\$	229,000	\$	249,800
146	Bus Drivers	\$	1,051,471	\$	1,041,300	\$	1,040,000
162	Clerical Personnel	\$	62,499	\$	66,365	\$	67,400

189	Other Salaries and Wages	\$	156,435	\$	175,242	\$	192,000
198	Non-certified Substitute Teachers	\$	119	\$	1,000	\$	500
201	Social Security	\$	89,132	\$	98,950	\$	102,000
204	Pensions	\$	78,642	\$	90,125	\$	92,000
207	Medical Insurance	\$	495,011	\$	527,000	\$	543,900
212	Employer Medicare	\$	21,019	\$	23,175	\$	23,900
217	Retirement - Hybrid Stabilization	\$	-	\$	500	\$	500
307	Communication	\$	7,800	\$	9,800	\$	10,000
313	Contracts with Parents	\$	36,852	\$	40,000	\$	40,000
329	Laundry Service	\$	7,369	\$	9,000	\$	9,000
336	Maintenance and Repair Services - Equipment	\$	-	\$	1,000	\$	1,000
338	Maintenance and Repair Services - Vehicles	\$	14,200	\$	12,000	\$	10,000
340	Medical and Dental Services	\$	7,871	\$	11,500	\$	12,000
355	Travel	\$	42,878	\$	50,000	\$	45,000
399	Other Contracted Services	\$	42,563	\$	285,000	\$	35,000
412	Diesel Fuel	\$	285,520	\$	450,000	\$	375,000
425	Gasoline	\$	46,030	\$	70,000	\$	60,000
433	Lubricants	\$	12,896	\$	10,000	\$	10,000
450	Tires and Tubes	\$	52,274	\$	80,000	\$	80,000
453	Vehicle Parts	\$	121,905	\$	130,000	\$	130,000
499	Other Supplies and Materials	\$	23,293	\$	20,000	\$	20,000
511	Vehicle and Equipment Insurance	\$	69,676	\$	80,000	\$	85,000
524	In Service/Staff Development	\$	897	\$	1,000	\$	1,000
599	Other Charges	\$	102	\$	500	\$	500
729	Transportation Equipment	\$	237,902	\$	600,000	\$	600,000
	Total Transportation	\$	3,260,077	\$	4,205,257	\$	3,930,300
72810	Central and Other						
399	Other Contracted Services	\$	148,107	\$	170,000	\$	35,000
	Total Central and Other	\$	148,107	\$	170,000	\$	35,000
	Total Support Services	\$	23,581,335	\$	26,741,995	\$	25,887,165
73000	Operation of Non-Instructional Services						
73300	Community Services						
105	Supervisor/Director	\$	28,432	\$	16,440	\$	-
116	Teachers	\$	89,026	\$	63,500	\$	-
117	Career Ladder Program	\$	500	\$	-	\$	-
162	Clerical Personnel	\$	7,244	\$	-	\$	-
163	Educational Assistants	\$	16,069	\$	14,100	\$	-
189	Other Salaries and Wages	\$	52,594	\$	55,225	\$	46,800
201	Social Security	\$	11,247	\$	9,071	\$	2,950
204	Pensions	\$	13,180	\$	10,579	\$	2,800
207	Medical Insurance	\$	7,017	\$	7,500	\$	4,400
212	Employer Medicare	\$	2,631	\$	2,107	\$	700
355	Travel	\$	323	\$	5,550	\$	2,500
422	Food Supplies	\$	295	\$	100	\$	-
429	Instructional Supplies and Materials	\$	-	\$	240	\$	-
499	Other Supplies and Materials	\$	12,030	\$	12,240	\$	12,000
524	In Service/Staff Development	\$	1,302	\$	2,000	\$	2,000
599	Other Charges	\$	16,672	\$	17,750	\$	15,000
790	Other Equipment	\$	251,223	\$	-	\$	-
	Total Community Services	\$	509,785	\$	216,402	\$	89,150
73400	Early Childhood Education						
116	Teachers	\$	631,462	\$	670,247	\$	20,000
162	Clerical Personnel	\$	14,989	\$	30,850	\$	18,000
163	Educational Assistants	\$	187,045	\$	191,500	\$	20,000
195	Certified Substitute Teachers	\$	-	\$	1,000	\$	-
198	Non-certified Substitute Teachers	\$	14,100	\$	18,200	\$	5,000
201	Social Security	\$	47,680	\$	51,000	\$	4,000
204	Pensions	\$	54,985	\$	56,800	\$	4,000
207	Medical Insurance	\$	183,206	\$	177,275	\$	5,000
212	Employer Medicare	\$	11,154	\$	11,800	\$	950
217	Retirement - Hybrid Stabilization	\$	-	\$	1,540	\$	500
355	Travel	\$	71	\$	-	\$	-
429	Instructional Supplies and Materials	\$	5,249	\$	-	\$	-
499	Other Supplies and Materials	\$	293	\$	-	\$	-
524	In Service/Staff Development	\$	1,125	\$	-	\$	-
	Total Early Childhood Education	\$	1,151,359	\$	1,210,212	\$	77,450
	Total Operation of Non-Instructional Services	\$	1,661,144	\$	1,426,614	\$	166,600
76000	Capital Outlay						
76100	Regular Capital Outlay						
350	Internet Connectivity	\$	463,599	\$	-	\$	-
399	Other Contracted Services	\$	1,413,903	\$	1,304,519	\$	-
706	Building Construction	\$	1,487,203	\$	471,500	\$	-

707	Building Improvements	\$	455,303	\$	413,137	\$	-
715	Land	\$	-	\$	377,425	\$	-
	Total Capital Outlay	\$	3,820,008	\$	2,566,581	\$	-
80000	Debt Service						
82100	Principal Education Debt Service						
620	Debt Service Contribution to Primary Government	\$	1,125,944	\$	1,127,145	\$	1,128,545
	Total Principal Education Debt Service	\$	1,125,944	\$	1,127,145	\$	1,128,545
82200	Interest Education Debt Service						
620	Debt Service Contribution to Primary Government	\$	-	\$	-	\$	532,564
	Total Interest Education Debt Service	\$	-	\$	-	\$	532,564
	Total Debt Service	\$	1,125,944	\$	1,127,145	\$	1,661,109
99000	Other Uses						
99100	Transfers Out						
504	Indirect Cost	\$	-	\$	2,168	\$	-
590	Transfers to Other Funds	\$	-	\$	982,950	\$	-
		\$	-	\$	985,118	\$	-
	Total Expenditures	\$	69,141,059	\$	80,499,407	\$	74,724,104
	Net Change Fund Balance	\$	7,062,163	\$	(4,579,375)	\$	(2,286,285)
	Fund Balance July 1	\$	13,571,204	\$	20,633,367	\$	16,053,992
	Fund Balance June 30	\$	20,633,367	\$	16,053,992	\$	13,767,707



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 142 SCHOOL FEDERAL PROJECTS

		2024	2025	2026
		Audited	Estimated	Budget
School Federal Projects - Fund 142				
Revenues and Other Sources				
46000	State of Tennessee			
46800	Other State Revenues			
46990	Other State Revenues	\$ 10,684	\$ -	\$ -
	Total State of Tennessee	\$ 10,684	\$ -	\$ -
47000	Federal Government			
47100	Federal Through State			
47131	Vocational Education - Basic Grants to States	\$ 139,562	\$ 146,972	\$ 137,940
47141	Title I Grants to Local Education Agencies	\$ 1,673,174	\$ 2,577,405	\$ 1,918,840
47143	Special Education - Grants to States	\$ 1,745,355	\$ 1,953,873	\$ 1,788,649
47145	Special Education Preschool Grants	\$ 62,941	\$ 73,883	\$ 59,282
47148	Rural Education	\$ 96,239	\$ -	\$ -
47189	Eisenhower Professional Development State Grants	\$ 176,604	\$ 725,044	\$ 306,149
47307	COVID-19 Grant B - Esser Planning Math	\$ 70,000	\$ 3,250	\$ -
47309	COVID-19 Grant D - Literacy	\$ 157,000	\$ 88,000	\$ -
47401	American Rescue Plan Act Grant #1 - ESSER/TN All Corp	\$ 6,759,963	\$ 2,232,855	\$ -
47402	American Rescue Plan Act Grant #2 - IDEA, Part B	\$ 1,804	\$ -	\$ -
47590	Other Federal Through State	\$ 108,493	\$ 346,187	\$ 146,301
	Total Federal Government	\$ 10,991,135	\$ 8,147,469	\$ 4,357,161
	Total Revenues	\$ 11,001,819	\$ 8,147,469	\$ 4,357,161
Expenditures				
70000	Education			
71000	Instruction			
71100	Regular Instruction Program			
116	Teachers	\$ 2,704,623	\$ 655,603	\$ 651,757
163	Educational Assistants	\$ 730,159	\$ 527,590	\$ 397,490
165	Cafeteria Personnel	\$ 50,924	\$ -	\$ -
189	Other Salaries and Wages	\$ 34,968	\$ -	\$ -
195	Certified Substitute Teachers	\$ 1,020	\$ 3,346	\$ 2,000
198	Non-certified Substitute Teachers	\$ 43,108	\$ 17,500	\$ 10,000
201	Social Security	\$ 193,838	\$ 70,930	\$ 65,580
204	Pensions	\$ 204,921	\$ 85,864	\$ 68,384
207	Medical Insurance	\$ 397,054	\$ 269,200	\$ 353,000
212	Employer Medicare	\$ 49,542	\$ 16,590	\$ 15,337
399	Other Contracted Services	\$ 2,000	\$ -	\$ -
429	Instructional Supplies and Materials	\$ 1,127,914	\$ 743,633	\$ 34,601
499	Other Supplies and Materials	\$ 6,264	\$ 2,000	\$ -
722	Regular Education Equipment	\$ 684,951	\$ 238,151	\$ -
	Total Regular Instruction Program	\$ 6,231,286	\$ 2,630,407	\$ 1,598,149
71200	Special Education Program			
116	Teachers	\$ 429,380	\$ 523,000	\$ 630,000
163	Educational Assistants	\$ 351,672	\$ 391,800	\$ 363,500
171	Speech Pathologist	\$ 111,259	\$ 119,900	\$ 119,900
189	Other Salaries and Wages	\$ -	\$ 80	\$ -
195	Certified Substitute Teachers	\$ 552	\$ 2,000	\$ 2,000
198	Non-certified Substitute Teachers	\$ 34,930	\$ 23,587	\$ 21,000
201	Social Security	\$ 51,553	\$ 62,005	\$ 71,400
204	Pensions	\$ 57,462	\$ 67,605	\$ 70,600
207	Medical Insurance	\$ 214,717	\$ 269,691	\$ 237,749
212	Employer Medicare	\$ 12,213	\$ 15,001	\$ 17,000
429	Instructional Supplies and Materials	\$ 31,939	\$ 30,267	\$ 1,500
499	Other Supplies and Materials	\$ 978	\$ 1,000	\$ 1,000
725	Special Education Equipment	\$ 1,385	\$ -	\$ -
	Total Special Education Program	\$ 1,298,040	\$ 1,505,936	\$ 1,535,649
71300	Career and Technical Education Program			
116	Teachers	\$ 61,839	\$ -	\$ -
189	Other Salaries & Wages	\$ 18,179	\$ -	\$ -
198	Non-certified Substitute Teachers	\$ 175	\$ -	\$ -
201	Social Security	\$ 4,425	\$ -	\$ -
204	Pensions	\$ 5,449	\$ -	\$ -
207	Medical Insurance	\$ 14,034	\$ -	\$ -
212	Employer Medicare	\$ 1,035	\$ -	\$ -
336	Maintenance and Repair Services - Equipment	\$ 1,089	\$ 1,200	\$ 4,000
429	Instructional Supplies and Materials	\$ 12,800	\$ 5,367	\$ 5,367
449	Textbooks - Bound	\$ -	\$ 42,116	\$ -
471	Software	\$ -	\$ 40,336	\$ 40,336
499	Other Supplies and Materials	\$ 43,299	\$ -	\$ -
730	Vocational Instruction Equipment	\$ 49,414	\$ 92,949	\$ 41,000
	Total Career and Technical Education Program	\$ 211,738	\$ 181,968	\$ 90,703

Total Instruction		\$	7,741,064	\$	4,318,311	\$	3,224,501
72000	Support Services						
72120	Health Services						
131	Medical Personnel	\$	8,595	\$	-	\$	-
189	Other Salaries and Wages	\$	40,544	\$	50,000	\$	41,350
201	Social Security	\$	2,982	\$	3,000	\$	2,564
204	Pensions	\$	3,809	\$	4,000	\$	2,630
207	Medical Insurance	\$	7,410	\$	9,000	\$	8,500
212	Employer Medicare	\$	698	\$	1,000	\$	600
	Total Health Services	\$	64,038	\$	67,000	\$	55,644
72130	Other Student Support						
123	Guidance Personnel	\$	118,936	\$	67,000	\$	68,250
130	Social Workers	\$	79,172	\$	-	\$	-
201	Social Security	\$	12,026	\$	4,220	\$	4,191
204	Pensions	\$	14,394	\$	5,214	\$	4,299
207	Medical Insurance	\$	20,293	\$	8,500	\$	8,500
212	Employer Medicare	\$	2,812	\$	1,020	\$	980
355	Travel	\$	23,527	\$	1,000	\$	1,000
524	In Service/Staff Development	\$	9,503	\$	9,842	\$	12,650
599	Other Charges	\$	39,753	\$	62,750	\$	34,410
	Total Other Student Support	\$	320,416	\$	159,546	\$	134,280
72210	Regular Instruction Program						
105	Supervisor/Director	\$	94,336	\$	98,000	\$	98,789
172	Instructional Coaches	\$	-	\$	469,708	\$	234,000
189	Other Salaries and Wages	\$	333,493	\$	111,650	\$	93,524
201	Social Security	\$	23,527	\$	42,467	\$	26,414
204	Pensions	\$	27,939	\$	58,572	\$	30,174
207	Medical Insurance	\$	37,464	\$	87,334	\$	52,487
212	Employer Medicare	\$	5,918	\$	9,880	\$	6,178
355	Travel	\$	134	\$	5,309	\$	2,000
399	Other Contracted Services	\$	221,600	\$	205,500	\$	-
499	Other Supplies and Materials	\$	159	\$	25,000	\$	11,800
524	In Service/Staff Development	\$	278,624	\$	482,065	\$	47,400
599	Other Charges	\$	-	\$	250,350	\$	18,688
	Total Regular Instruction Program	\$	1,023,194	\$	1,845,835	\$	621,454
72220	Special Education Program						
124	Psychological Personnel	\$	136,759	\$	144,000	\$	143,000
131	Medical Personnel	\$	178,168	\$	184,200	\$	33,200
162	Clerical Personnel	\$	40,904	\$	43,000	\$	43,000
189	Other Salaries and Wages	\$	-	\$	1,100	\$	-
201	Social Security	\$	21,133	\$	22,200	\$	13,600
204	Pensions	\$	25,218	\$	26,900	\$	16,600
207	Medical Insurance	\$	54,778	\$	60,000	\$	46,000
212	Employer Medicare	\$	4,942	\$	5,600	\$	3,200
355	Travel	\$	743	\$	1,500	\$	1,000
399	Other Contracted Services	\$	74,040	\$	56,850	\$	11,000
499	Other Supplies and Materials	\$	4,714	\$	4,029	\$	1,682
790	Other Equipment	\$	420	\$	-	\$	-
	Total Special Education Program	\$	541,819	\$	549,379	\$	312,282
72230	Career and Technical Education Program						
524	In Service/Staff Development	\$	-	\$	4,045	\$	6,000
	Total Career and Technical Education Program	\$	-	\$	4,045	\$	6,000
72610	Operation of Plant						
166	Custodial Personnel	\$	-	\$	128,177	\$	-
	Total Operation of Plant	\$	-	\$	128,177	\$	-
72710	Transportation						
315	Contracts with Vehicle Owners	\$	-	\$	2,000	\$	2,000
729	Transportation Equipment	\$	109,951	\$	801,778	\$	-
	Total Transportation	\$	109,951	\$	803,778	\$	2,000
	Total Support Services	\$	2,059,418	\$	3,557,760	\$	1,131,660
73000	Operation of Non-Instructional Services						
73100	Food Service						
165	Cafeteria Personnel	\$	-	\$	50,924	\$	-
201	Social Security	\$	-	\$	3,157	\$	-
204	Pensions	\$	-	\$	2,178	\$	-
212	Employer Medicare	\$	-	\$	739	\$	-
	Total Food Service	\$	-	\$	56,998	\$	-

73400	Early Childhood Education				
429	Instructional Supplies and Materials	\$	48,201	\$	-
	Total Early Childhood Education	\$	48,201	\$	-
	Total Operation of Non-Instructional Services	\$	48,201	\$	56,998
76000	Capital Outlay				
76100	Regular Capital Outlay				
707	Building Improvements	\$	653,093	\$	-
	Total Regular Capital Outlay	\$	653,093	\$	-
	Total Capital Outlay	\$	653,093	\$	-
99000	Other Uses				
99100	Transfers Out				
504	Indirect Cost	\$	-	\$	214,400
590	Transfers to Other Funds	\$	493,384	\$	-
	Total Other Uses	\$	493,384	\$	214,400
	Total Expenditures	\$	10,995,160	\$	8,147,469
	Net Change Fund Balance	\$	6,659	\$	-
	Fund Balance July 1	\$	1,586,343	\$	1,593,002
	Fund Balance June 30	\$	1,593,002	\$	1,593,002



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 143 CENTRAL CAFETERIA FUND

		2024	2025	2026
		Audited	Estimated	Budget
Central Cafeteria Fund - Fund 143				
Revenues and Other Sources				
43000	Charges for Current Services			
43500	Education Charges			
43522	Lunch Payments - Adults	\$ 126,571	\$ 120,000	\$ 120,000
43525	A La Carte Sales	\$ 214,048	\$ 210,000	\$ 250,000
43570	Receipts for Individual Schools	\$ -	\$ 4,000	\$ 4,000
	Total Charges for Current Services	\$ 340,619	\$ 334,000	\$ 374,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	\$ 2,680	\$ 4,500	\$ 4,500
44170	Miscellaneous Refunds	\$ -	\$ 4,500	\$ 4,500
	Total Recurring Items	\$ 2,680	\$ 9,000	\$ 9,000
44500	Nonrecurring Items			
44530	Sale of Equipment	\$ 1,324	\$ -	\$ -
	Total Nonrecurring Items	\$ 1,324	\$ -	\$ -
	Total Other Local Revenues	\$ 4,004	\$ 9,000	\$ 9,000
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	\$ 42,480	\$ 43,000	\$ 43,000
	Total State of Tennessee	\$ 42,480	\$ 43,000	\$ 43,000
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program	\$ 2,909,423	\$ 3,360,000	\$ 3,560,000
47112	USDA - Commodities	\$ 346,664	\$ 425,000	\$ 425,000
47113	Breakfast	\$ 1,176,661	\$ 1,340,000	\$ 1,425,000
47114	USDA - Other	\$ 49,193	\$ 182,340	\$ 165,000
47590	Other Federal Through State	\$ 446,655	\$ -	\$ -
	Total Federal Through State	\$ 4,928,596	\$ 5,307,340	\$ 5,575,000
	Total Revenues	\$ 5,315,699	\$ 5,693,340	\$ 6,001,000
Expenditures				
70000	Education			
73000	Operation of Non-Instructional Services			
73100	Food Service			
105	Supervisor/Director	\$ 87,260	\$ 91,000	\$ 91,000
119	Accountants/Bookkeepers	\$ 41,575	\$ 43,000	\$ 44,000
165	Cafeteria Personnel	\$ 1,511,008	\$ 1,600,000	\$ 1,650,000
201	Social Security	\$ 95,556	\$ 85,000	\$ 100,000
204	Pensions	\$ 65,862	\$ 75,000	\$ 93,000
207	Medical Insurance	\$ 386,533	\$ 400,000	\$ 465,000
210	Unemployment Compensation	\$ 28	\$ 100	\$ 500
212	Employer Medicare	\$ 22,347	\$ 25,000	\$ 32,000
215	On-behalf Payments to OPEB	\$ 250	\$ -	\$ 600
336	Maintenance and Repair Services - Equipment	\$ 48,956	\$ 55,000	\$ 45,000
354	Transportation - Other than Students	\$ 51,151	\$ 55,000	\$ 60,000
355	Travel	\$ 2,957	\$ 3,500	\$ 4,000
399	Other Contracted Services	\$ 50,617	\$ 40,000	\$ 45,000
421	Food Preparation Supplies	\$ -	\$ 100	\$ 100
422	Food Supplies	\$ 2,469,049	\$ 2,518,140	\$ 2,620,000
435	Office Supplies	\$ 8,733	\$ 5,500	\$ 5,500
469	USDA - Commodities	\$ 346,664	\$ 425,000	\$ 425,000
499	Other Supplies and Materials	\$ 257,257	\$ 270,000	\$ 270,000
524	In Service/Staff Development	\$ 1,563	\$ 2,000	\$ 2,000
710	Food Service Equipment	\$ 324,334	\$ -	\$ 100,000
	Total Food Service	\$ 5,771,700	\$ 5,693,340	\$ 6,052,700
	Total Expenditures	\$ 5,771,700	\$ 5,693,340	\$ 6,052,700
	Net Change Fund Balance	\$ (456,001)	\$ -	\$ (51,700)
	Fund Balance July 1	\$ 3,144,042	\$ 2,688,041	\$ 2,688,041
	Fund Balance June 30	\$ 2,688,041	\$ 2,688,041	\$ 2,636,341



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 146 EXTENDED DAY PROGRAM FUND

		2024	2025	2026
		Audited	Estimated	Budget
Extended Day Program - Fund 146				
Revenues and Other Sources				
43000	Charges for Current Services			
43500	Education Charges			
43517	Tuition - Other	\$ 139,128	\$ 150,000	\$ 163,000
	Total Education Charges	\$ 139,128	\$ 150,000	\$ 163,000
46000	State of Tennessee			
46800	Other State Revenues			
46990	Other State Revenues	\$ 15,811	\$ 28,500	\$ 30,000
	Total State of Tennessee	\$ 15,811	\$ 28,500	\$ 30,000
47000	Federal Government			
47600	Direct Federal Revenue			
47901	American Rescue Plan Act Grant #6	\$ 68,356	\$ -	\$ -
	Total Federal Government	\$ 68,356	\$ -	\$ -
	Total Revenues and Other Sources	\$ 223,295	\$ 178,500	\$ 193,000
Expenditures				
73000	Operation of Non-Instructional Services			
73300	Community Services			
189	Other Salaries and Wages	\$ 128,782	\$ 142,850	\$ 155,000
201	Social Security	\$ 7,984	\$ 10,120	\$ 9,900
204	Pensions	\$ 7,309	\$ 11,730	\$ 10,400
212	Employer Medicare	\$ 1,867	\$ 2,430	\$ 2,500
217	Retirement - Hybrid Stabilization	\$ 36	\$ 300	\$ 300
399	Other Contracted Services	\$ 5,800	\$ -	\$ -
499	Other Supplies and Materials	\$ 3,791	\$ 14,825	\$ 10,300
510	Trustee's Commission	\$ 1,551	\$ 2,225	\$ 1,700
524	In Service/Staff Development	\$ 25	\$ 1,000	\$ 2,050
599	Other Charges	\$ 35	\$ 820	\$ 850
790	Other Equipment	\$ 23,628	\$ -	\$ -
	Total Community Services	\$ 180,808	\$ 186,300	\$ 193,000
99000	Other Uses			
99100	Transfers Out			
590	Transfers to Other Funds	\$ 25,000	\$ -	\$ -
	Total Other Uses	\$ 25,000	\$ -	\$ -
	Total Expenditures	\$ 205,808	\$ 186,300	\$ 193,000
	Net Change Fund Balance	\$ 17,487	\$ (7,800)	\$ -
	Fund Balance July 1	\$ 153,567	\$ 171,054	\$ 163,254
	Fund Balance June 30	\$ 171,054	\$ 163,254	\$ 163,254



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 177

EDUCATION CAPITAL PROJECTS FUND

		2024		2025		2026
		Audited		Estimated		Budget
Education Capital Projects Fund - Fund 177						
Revenues and Other Sources						
49100	Bonds Issued	\$	-	\$	12,000,000	\$ -
49800	Transfers In	\$	-	\$	1,682,950	
	Total Other Sources (Non-Revenue)	\$	-	\$	13,682,950	\$ -
	Total Revenues and Other Sources	\$	-	\$	13,682,950	\$ -
Expenditures						
91300	Education Capital Projects					
321	Engineering Services	\$	-	\$	184,000	\$ 109,158
399	Other Contracted Services	\$	-	\$	456,974	\$ -
706	Building Construction	\$	214,656	\$	607,362	\$ 5,275,000
707	Building Improvements	\$	-	\$	290,330	\$ 400,000
715	Land	\$	-	\$	-	\$ 1,150,000
724	Site Development	\$	-	\$	1,861,346	\$ -
790	Other Equipment	\$	-	\$	1,267,460	\$ -
	Total Education Capital Projects	\$	214,656	\$	4,667,472	\$ 6,934,158
	Total Expenditures	\$	214,656	\$	4,667,472	\$ 6,934,158
	Net Change Fund Balance	\$	(214,656)	\$	9,015,478	\$ (6,934,158)
	Fund Balance July 1	\$	914,656	\$	700,000	\$ 9,715,478
	Fund Balance June 30	\$	700,000	\$	9,715,478	\$ 2,781,320



LAWRENCE COUNTY, TN
GOVERNMENT

THE BUDGET OF LAWRENCE COUNTY, TENNESSEE

FISCAL YEAR 2025-2026

(JULY 1, 2025 – JUNE 30, 2026)

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 Franklin

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