



LAWRENCE COUNTY GOVERNMENT

FY 2026-2027 BUDGET

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

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

ADOPTED BY THE LAWRENCE COUNTY LEGISLATIVE BODY ON JULY 28, 2026



LAWRENCE COUNTY, TN
GOVERNMENT

ESTIMATED REVENUE FROM CURRENT PROPERTY TAX

Lawrence County, Tennessee
Estimated Revenue from Current Property Tax
Assessed Valuations
Fiscal Year 2026-2027

Real and Personal Property	\$ 1,459,028,172	1 cent levy = \$	148,989
Public Utilities	\$ 30,861,807	2.75% delinquency = \$	4,097
Total Assessed Valuation	\$ 1,489,889,979	1 cent levy w/ delinquency = \$	144,892

Fund	Proposed Tax Rate	Amount of Levy	Reserve for Delinquency 2.75%	Net Estimated Collection
County General	\$ 0.8254	\$ 12,297,552	\$ 338,183	\$ 11,959,369
Solid Waste	\$ 0.0210	\$ 312,877	\$ 8,604	\$ 304,273
Highways/Public Works	\$ 0.1684	\$ 2,508,975	\$ 68,997	\$ 2,439,978
General Purpose Schools	\$ 0.3725	\$ 5,549,840	\$ 152,621	\$ 5,397,220
General Debt Service	\$ 0.0952	\$ 1,418,375	\$ 39,005	\$ 1,379,370
Total Tax Levy	\$ 1.4825	\$ 22,087,619	\$ 607,410	\$ 21,480,209



LAWRENCE COUNTY, TN
GOVERNMENT

SUMMARY OF PROPOSED OPERATIONS

LAWRENCE COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2027

FUND	BEGINNING		ESTIMATED		ESTIMATED		TOTAL		ENDING	
	BALANCE	7/1/2026	REVENUE	AVAILABLE	FUNDS	APPROPRIATIONS	BALANCE			
COUNTY GENERAL	\$	14,244,343	\$	26,804,586	\$	41,048,929	\$	28,648,897	\$	12,400,032
COURTHOUSE & JAIL MAINTENANCE	\$	75,191	\$	30,250	\$	105,441	\$	30,350	\$	75,091
SOLID WASTE	\$	1,417,207	\$	2,849,585	\$	4,266,792	\$	3,434,128	\$	832,664
INDUSTRIAL/ECONOMIC DEVELOPMENT	\$	418,867	\$	-	\$	418,867	\$	42,000	\$	376,867
DRUG CONTROL	\$	45,374	\$	16,000	\$	61,374	\$	33,100	\$	28,274
HIGHWAY/PUBLIC WORKS	\$	1,550,403	\$	5,773,032	\$	7,323,435	\$	6,981,906	\$	341,529
GENERAL DEBT SERVICE	\$	7,252,814	\$	6,413,267	\$	13,666,081	\$	6,380,466	\$	7,285,615
GENERAL CAPITAL PROJECTS	\$	4,514,017	\$	986,783	\$	5,500,800	\$	3,341,783	\$	2,159,017
HIGHWAY CAPITAL PROJECTS	\$	3,536,977	\$	289,462	\$	3,826,439	\$	3,768,098	\$	58,341
GENERAL PURPOSE SCHOOLS	\$	16,030,054	\$	73,573,519	\$	89,603,573	\$	76,490,115	\$	13,113,458
SCHOOL FEDERAL PROJECTS	\$	1,845,827	\$	4,708,930	\$	6,554,757	\$	4,708,930	\$	1,845,827
CENTRAL CAFETERIA	\$	2,970,744	\$	6,101,000	\$	9,071,744	\$	6,251,000	\$	2,820,744
EXTENDED DAY CARE	\$	150,308	\$	237,000	\$	387,308	\$	237,000	\$	150,308
EDUCATION CAPITAL PROJECTS	\$	2,124,489	\$	-	\$	2,124,489	\$	2,124,489	\$	-
TOTALS	\$	56,176,615	\$	127,783,414	\$	183,960,029	\$	142,472,262	\$	41,487,767



LAWRENCE COUNTY, TN
GOVERNMENT

DEBT SERVICE SCHEDULE

LAWRENCE COUNTY, TENNESSEE
DEBT SERVICE SCHEDULE

2026-2027

Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2026	Paid and/or Matured		General Ledger Account	Interest Paid		Outstanding Balance 6/30/2027
					During Period	Period		During Period	Period	
2012 GO Public Improvement I 5% General/44% Highway	1.5882	12/18/2012	12/1/2027	\$415,000	\$114,000		82210-603	\$2,489.25		\$210,000
					\$90,200		82220-603	\$1,940.13		
							82210-603	\$1,249.50		
							82220-603	\$981.75		
2016 GO Refunding Bond 100% General	2.0000	4/27/2016	5/1/2031	\$2,575,000	\$495,000		82210-603	\$26,418.75		\$3,080,000
							82210-603	\$26,418.75		
2017A GO Refunding Bond 100% General	2.9570	12/14/2017	6/1/2037	\$3,130,000	\$240,000		82210-603	\$17,546.88		\$2,800,000
							82210-603	\$13,946.88		
2017 GO Refunding Bond 95% General/5% Schools	2.7112	4/28/2017	4/1/2037	\$5,350,000	\$403,750		82210-603	\$68,613.75		\$4,925,000
					\$21,250		82230-603	\$3,611.25		
							82210-603	\$68,613.75		
							82230-603	\$3,611.25		
2019 GO School Bonds - 100% School System contribution to county	2.5700	5/15/2019	5/1/2034	\$5,920,000	\$660,000		82230-603	\$96,150.00		\$5,260,000
							82230-603	\$96,150.00		
2019A Public Improvement Bond 100% General	2.7389	11/13/2019	5/1/2045	\$13,050,000	\$495,000		82210-603	\$204,481.25		\$12,555,000
							82210-603	\$182,106.25		
2020 Public Improvement 100% Schools	1.5954	9/22/2020	4/1/2045	\$5,005,000	\$220,000		82230-603	\$44,807.50		\$4,785,000
							82230-603	\$44,807.50		
2020 Refunding Bonds 100% Schools	1.2594	10/22/2020	10/1/2032	\$850,000	\$115,000		82230-603	\$9,662.50		\$735,000
							82230-603	\$7,937.50		
2024 GO Public Improvement I 13% General/28% Highway/58% Schools	3.9557	9/5/2024	3/1/2049	\$19,890,000	\$63,700		82210-603	\$58,172.56		\$19,400,000
					\$142,100		82220-603	\$129,769.57		
					\$284,200		82230-603	\$259,539.12		
							82210-603	\$58,172.56		
					\$129,769.56		82220-603	\$129,769.56		
							82230-603	\$259,539.13		
\$ 81,540,000				\$ 56,185,000	\$ 3,345,000			\$ 1,889,787		\$ 52,840,000
Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2026	Paid and/or Matured During Period	General Ledger Account	Interest Paid During Period	Outstanding Balance 6/30/2027		
2014 GO Capital Outlay Note 55% General/45% Schools	1.9912	12/19/2014	12/1/2026	\$330,000	\$181,500 \$148,500	82110-602 82130-602	\$1,041.88 \$1,670.82	\$0		
2023 GO Capital Outlay Note 57% General/43% Highway	4.7594	8/22/2023	3/1/2028	\$840,000	\$235,700 \$176,300	82210-604 82120-602	\$11,491.20 \$8,668.80	\$430,000		
Total - Capital Outlay Notes	\$ 5,500,000			\$ 1,170,000	\$ 740,000		\$44,033	\$ 430,000		
Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2026	Paid and/or Matured During Period	General Ledger Account	Interest Paid During Period	Outstanding Balance 6/30/2027		
OTHER LOANS										
TEFI Loans	\$2,044,529	1.5	3/19/2020	\$1,695,912	\$253,692	82230-613	\$23,352	\$1,442,220		
Total - Other Loans	\$ 3,044,529			\$ 1,695,912	\$ 253,692		\$23,352	\$ 1,442,220		
Total Debt Service	\$ 90,084,529			\$ 59,050,912	\$ 4,338,692		\$ 1,957,171	\$ 54,712,220		



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 101 GENERAL FUND

		2025	2026	2027
		Audited	Estimated	Proposed
General Fund - Fund 101				
Revenues and Other Sources				
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	\$ 11,492,227	\$ 12,098,000	\$ 11,959,369
40120	Trustee's Collections - Prior Year	\$ 282,837	\$ 237,000	\$ 362,000
40125	Trustee's Collections - Bankruptcy	\$ 684	\$ -	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 131,470	\$ 101,500	\$ 83,500
40140	Interest And Penalty	\$ 64,970	\$ 54,500	\$ 56,000
40161	Payments in-Lieu-of Taxes - T.V.A.	\$ 2,290	\$ 2,680	\$ 2,290
40162	Payments in-Lieu-of Taxes - Local Utilities	\$ 338,746	\$ 372,750	\$ 360,000
40163	Payments in-Lieu-of Taxes -Other	\$ 13,749	\$ 38,265	\$ 13,500
	Total County Property Taxes	\$ 12,326,973	\$ 12,904,695	\$ 12,836,659
40200	County Local Option Taxes			
40220	Hotel/Motel Tax	\$ 273,790	\$ 304,400	\$ 304,000
40250	Litigation Tax - General	\$ 91,350	\$ 96,500	\$ 100,000
40260	Litigation Tax - Special Purpose	\$ 49,714	\$ 54,500	\$ 55,000
40267	Litigation Tax - Victim-Offender Mediation Center	\$ 4,866	\$ 6,000	\$ 6,000
40268	Litigation Tax - Courtroom Security	\$ 63,910	\$ 86,250	\$ 85,000
40270	Business Tax	\$ 619,503	\$ 638,000	\$ 600,000
40275	Mixed Drink Tax	\$ 98	\$ 200	\$ 200
	Total County Local Option Taxes	\$ 1,103,231	\$ 1,185,850	\$ 1,150,200
40300	Statutory Local Taxes			
40330	Wholesale Beer Tax	\$ -	\$ 219,000	\$ 216,000
	Total Statutory Local Taxes	\$ -	\$ 219,000	\$ 216,000
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	\$ 1,572	\$ 1,600	\$ 1,500
41140	Cable TV Franchise	\$ 41,855	\$ 52,302	\$ 45,000
	Total Licenses	\$ 43,427	\$ 53,902	\$ 46,500
41500	Permits			
41510	Beer Permits	\$ 2,328	\$ 2,700	\$ 2,500
	Total Permits	\$ 2,328	\$ 2,700	\$ 2,500
42000	Fines, Forfeitures and Penalties			
42100	Circuit Court			
42110	Fines	\$ 10,701	\$ 5,800	\$ 7,000
42110 DOG	Fines - Animal Shelter	\$ -	\$ 1,950	\$ -
42120	Officers Costs	\$ 15,603	\$ 14,000	\$ 13,500
42130	Game and Fish Fines	\$ 45	\$ -	\$ -
42140	Drug Control Fines	\$ 5,902	\$ 7,200	\$ 6,000
42141	Drug Court Fees	\$ 133	\$ -	\$ -
42150	Jail Fees	\$ 10	\$ 3,800	\$ 3,500
42190	Data Entry Fee - Circuit Court	\$ 2,052	\$ 2,300	\$ 2,000
	Total Circuit Court	\$ 34,446	\$ 35,050	\$ 32,000
42200	Criminal Court			
42220	Officers Costs	\$ 460	\$ 775	\$ 775
42280	DUI Treatment Fines	\$ 1,613	\$ 1,500	\$ 1,500
	Total Criminal Court	\$ 2,073	\$ 2,275	\$ 2,275
42300	General Sessions Court			
42310	Fines	\$ 15,710	\$ 12,250	\$ 13,000
42310 MISD	Fines - Misdemeanor Fees	\$ 99	\$ 75	\$ -
42311	Fines for Littering	\$ 475	\$ 10	\$ 100
42320	Officers Costs	\$ 30,362	\$ 30,000	\$ 30,000
42330	Game and Fish Fines	\$ 884	\$ 75	\$ 200
42340	Drug Control Fines	\$ 4,824	\$ 4,500	\$ 4,600
42341	Drug Court Fees	\$ 230	\$ -	\$ -
42380	DUI Treatment Fines	\$ 6,737	\$ 5,700	\$ 5,800
42390	Data Entry Fee - General Sessions Court	\$ 11,776	\$ 16,750	\$ 15,000
	Total General Sessions Court	\$ 71,097	\$ 69,360	\$ 68,700
42400	Juvenile Court			
42410	Fines	\$ 3,059	\$ 1,600	\$ 2,500

42420	Officers Costs	\$	365	\$	475	\$	500
42490	Data Entry Fee - Juvenile Court	\$	5,447	\$	3,000	\$	3,000
	Total Juvenile Court	\$	8,871	\$	5,075	\$	6,000
42500	Chancery Court						
42520	Officers Costs	\$	1,182	\$	2,850	\$	2,500
42530	Data Entry Fee - Chancery Court	\$	4,444	\$	5,000	\$	5,000
	Total Chancery Court	\$	5,626	\$	7,850	\$	7,500
43000	Charges for Current Services						
43100	General Service Charges						
43120	Patient Charges	\$	2,620,943	\$	2,380,000	\$	2,500,000
43194	Service Charges	\$	1,740	\$	1,370	\$	1,750
	Total General Service Charges	\$	2,622,683	\$	2,381,370	\$	2,501,750
43300	Fees						
43350	Copy Fees	\$	19	\$	15	\$	10
43350 ARCHV	Copy Fees - Archives	\$	171	\$	200	\$	125
43350 ELECT	Copy Fees - Election	\$	97	\$	345	\$	-
43350 LIBR	Copy Fees - Library	\$	8,769	\$	10,000	\$	9,000
43360 LIBR	Library Fees - Library	\$	2,397	\$	9,200	\$	3,000
43365	Archives and Records Management	\$	15,027	\$	20,000	\$	21,000
43366	Greenbelt Late Fee	\$	350	\$	100	\$	100
43370	Telephone Commissions	\$	86,678	\$	72,000	\$	80,000
43380	Vending Machine Collections	\$	-	\$	95	\$	-
43383	Additional Fees - Titling and Registration	\$	37,330	\$	39,000	\$	40,000
43392	Data Processing Fee - Register	\$	15,062	\$	15,000	\$	15,000
43394	Data Processing Fee - Sheriff	\$	1,357	\$	1,500	\$	1,500
43395	Sexual Offender Registration Fee - Sheriff	\$	7,950	\$	8,000	\$	8,000
43396	Data Processing Fee - County Clerk	\$	3,666	\$	3,800	\$	3,000
	Total Fees	\$	178,873	\$	179,255	\$	180,735
44000	Other Local Revenues						
44100	Recurring Items						
44110	Investment Income	\$	2,039,508	\$	2,295,000	\$	1,895,000
44110 LIBR	Investment Income - Library	\$	4,254	\$	4,600	\$	3,000
44110 MHTRN	Investment Income - MHTRN Grant	\$	-	\$	10	\$	10
44110 OPI	Investment Income - Opioid Settlement Funds	\$	26,546	\$	19,400	\$	10,000
44131	Commissary Sales	\$	58,380	\$	36,000	\$	40,000
44131 ECIG	Commissary Sales - Jail ECIG Program	\$	22,776	\$	20,500	\$	20,000
44131 MED	Commissary Sales - Inmate Medical	\$	4,385	\$	3,800	\$	4,000
44170	Miscellaneous Refunds	\$	6,067	\$	-	\$	-
44170 ARCHV	Miscellaneous Refunds - Archives	\$	8	\$	-	\$	-
44180	Expenditure Credits	\$	1,500	\$	550	\$	500
	Total Recurring Items	\$	2,163,424	\$	2,379,860	\$	1,972,510
44500	Nonrecurring Items						
44530	Sale of Equipment	\$	6,170	\$	108	\$	-
44530 LESO	Sale of Equipment - LESO Program	\$	19,040	\$	8,800	\$	-
44530 SHER	Sale of Equipment - Sheriff	\$	-	\$	32,305	\$	-
44560	Damages Recovered From Individuals	\$	140	\$	-	\$	-
	Total Nonrecurring Items	\$	25,350	\$	41,213	\$	-
44900	Other Local Revenues						
44990 DOG	Other Local Revenues - Animal Shelter	\$	-	\$	6,900	\$	6,500
	Total Other Local Revenues	\$	-	\$	6,900	\$	6,500
45000	Fees Received From County Officials						
45100	Excess Fees						
45110	County Clerk	\$	112,584	\$	138,000	\$	115,000
45190	Trustee	\$	532,623	\$	595,000	\$	550,000
	Total Excess Fees	\$	645,207	\$	733,000	\$	665,000
45500	Fees In Lieu of Salary						
45520	Circuit Court Clerk	\$	112,112	\$	113,000	\$	105,000
45540	General Session Court Clerk	\$	198,495	\$	225,000	\$	225,000
45550	Clerk And Master	\$	150,196	\$	153,000	\$	153,000
45560	Juvenile Court Clerk	\$	49,704	\$	33,000	\$	40,000
45580	Register	\$	244,833	\$	248,500	\$	245,000
45590	Sheriff	\$	25,565	\$	25,000	\$	25,000

Total Fees in Lieu of Salary		\$ 780,905	\$ 797,500	\$ 793,000
46100	General Government Grants			
46110	Juvenile Services Program	\$ 13,362	\$ 9,000	\$ 9,000
	Total General Government Grants	\$ 13,362	\$ 9,000	\$ 9,000
46000	State of Tennessee			
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	\$ 38,400	\$ 34,400	\$ 34,400
46240	School Resource Officer Grants	\$ 976,865	\$ 1,059,600	\$ 1,050,000
46290	Other Public Safety Grants	\$ 305,196	\$ 355,156	\$ 309,440
	Total State of Tennessee	\$ 1,320,461	\$ 1,449,156	\$ 1,393,840
46300	Health and Welfare Grants			
46310	Health Department Programs	\$ 481,578	\$ 958,612	\$ 987,340
46330	Emergency Medical Services Training Programs	\$ 15,200	\$ 17,600	\$ 16,000
46390	Other Health and Welfare Grants	\$ 136,253	\$ 205,945	\$ 433,506
	Total Health and Welfare Grants	\$ 633,031	\$ 1,182,157	\$ 1,436,846
46400	Public Works Grants			
46430	Litter Grant Program	\$ 56,763	\$ 58,400	\$ 58,400
	Total Public Works Grants	\$ 56,763	\$ 58,400	\$ 58,400
46800	Other State Revenues			
46830	Beer Tax	\$ -	\$ 16,956	\$ 18,000
46835	Vehicle Certificate of Title Fees	\$ 18,382	\$ 16,000	\$ 16,000
46840	Alcoholic Beverage Tax	\$ -	\$ 126,000	\$ 125,500
46845	Opioid Settlement Funds - TN Abatement Council	\$ 165,935	\$ 110,313	\$ 100,000
46851	State Revenue Sharing - T.V.A.	\$ 1,030,214	\$ 1,157,850	\$ 868,400
46852	State Revenue Sharing - Telecommunications	\$ 73,041	\$ 73,000	\$ 73,000
46855	State Shared Sports Gaming	\$ 64,366	\$ 70,000	\$ 70,000
46915	Contracted Prisoner Board	\$ 889,372	\$ 880,000	\$ 800,000
46960	Registrar's Salary Supplement	\$ 15,164	\$ 15,164	\$ 15,164
46980	Other State Grants	\$ 57,070	\$ -	\$ -
46980 ADP	Other State Grants - Archives Development	\$ -	\$ 435	\$ -
46980 HOME	Other State Grants - HOME Grant	\$ -	\$ 440,000	\$ 100,000
46980 TSLA	Other State Grants - TN Library and Archives Grant	\$ -	\$ 4,693	\$ -
46990	Other State Revenues	\$ 2,342	\$ 7,000	\$ 3,000
	Total Other State Revenues	\$ 2,315,886	\$ 2,917,411	\$ 2,189,064
47000	Federal Government			
47100	Federal Through State			
47180	Community Development	\$ -	\$ 116,992	\$ -
47235	Homeland Security Grants	\$ 11,623	\$ -	\$ -
47250	Law Enforcement Grants	\$ 41,018	\$ 140,888	\$ 164,550
47305	COVID-19 Grant #5	\$ 24,631	\$ -	\$ -
47590	Other Federal Through State	\$ 498,957	\$ 260,464	\$ 367,434
	Total Federal Through State	\$ 576,229	\$ 518,344	\$ 531,984
47600	Direct Federal Revenue			
47990	Other Direct Federal Revenue	\$ 149,033	\$ 321,330	\$ 275,000
	Total Direct Federal Revenue	\$ 149,033	\$ 321,330	\$ 275,000
48000	Other Governments and Citizens Groups			
48100	Other Governments			
48130	Contributions	\$ 99,341	\$ 219,341	\$ 322,048
48130 GLAD	Contributions - Gladish Trust	\$ -	\$ 29,733	\$ -
48130 LIBR	Contributions - Library	\$ 31,500	\$ -	\$ -
48130 STHEC	Contributions - Southern TN Higher Ed. Center	\$ 16,476	\$ 15,000	\$ 15,000
48130 WEBB	Contributions - Webb Estate	\$ 25,000	\$ -	\$ -
	Total Other Governments	\$ 172,317	\$ 264,074	\$ 337,048
48600	Citizen Groups			
48610 ARCHV	Donations - Archives	\$ 5,636	\$ 232	\$ 75
48610 DOG	Donations - Animal Shelter	\$ -	\$ 5,200	\$ 5,000
48610 LIBR	Donations - Library	\$ 20,988	\$ 6,300	\$ 3,500
48610 NATRA	Donations - North AL Trail Rider's Assoc	\$ -	\$ 500	\$ -
48610 VETR	Donations - Veterans	\$ 2,500	\$ 75	\$ 500
	Total Citizens Groups	\$ 29,124	\$ 12,307	\$ 9,075

48900	Other				
48990	LIBR Other - Library	\$ 1,949	\$ 1,500	\$ 1,500	
	Total Other	\$ 1,949	\$ 1,500	\$ 1,500	
48991	Opioid Settlement Funds - Past Remediation	\$ 100,980	\$ 75,000	\$ 75,000	
	Total Opioid Settlement Funds - Past Remed.	\$ 100,980	\$ 75,000	\$ 75,000	
49000	Other Sources (Non-Revenue)				
49700	Insurance Recovery	\$ 46,054	\$ 17,498	\$ -	
49800	Transfers In	\$ 875,000	\$ -	\$ -	
	Total Other Sources (Non-Revenue)	\$ 921,054	\$ 17,498	\$ -	
	Total Revenue and Other Sources	\$ 26,304,703	\$ 27,831,032	\$ 26,804,586	

Expenditures

51100	County Commission				
191	Board and Committee Members Fees	\$ 66,477	\$ 66,819	\$ 66,869	
196	In-Service Training	\$ 760	\$ 550	\$ 550	
201	Social Security	\$ 4,047	\$ 4,087	\$ 4,146	
204	Pensions	\$ 2,599	\$ 2,774	\$ 4,775	
212	Employer Medicare	\$ 946	\$ 956	\$ 970	
302	Advertising	\$ 802	\$ 675	\$ 675	
305	Audit Services	\$ 35,095	\$ 35,000	\$ 35,000	
317	Data Processing Services	\$ 6,620	\$ 29,169	\$ 8,500	
320	Dues and Memberships	\$ 9,106	\$ 9,546	\$ 9,650	
334	Maintenance Agreements	\$ -	\$ -	\$ 14,820	
348	Postal Charges	\$ 5	\$ 5	\$ 5	
355	Travel	\$ 5,529	\$ 5,000	\$ 5,500	
499	Other Supplies and Materials	\$ -	\$ 425	\$ 50	
513	Workman's Compensation Insurance	\$ 66	\$ 61	\$ -	
599	Other Charges	\$ -	\$ 75	\$ 50	
709	Data Processing Equipment	\$ -	\$ 13,160	\$ -	
	Total County Commission	\$ 132,052	\$ 168,302	\$ 151,560	
51220	Beer Board				
191	Board and Committee Members Fees	\$ 650	\$ 700	\$ 700	
201	Social Security	\$ 40	\$ 44	\$ 44	
204	Pensions	\$ 29	\$ 34	\$ 29	
212	Employer Medicare	\$ 9	\$ 10	\$ 11	
332	Legal Notices, Recording and Court Costs	\$ 127	\$ 260	\$ 200	
533	Criminal Investigation of Applicants - TBI	\$ -	\$ 40	\$ 50	
	Total Beer Board	\$ 855	\$ 1,088	\$ 1,034	
51300	County Mayor/Executive				
101	County Official/Administrative Officer	\$ 121,317	\$ 124,065	\$ 127,306	
161	Secretary(s)	\$ 87,843	\$ 90,478	\$ 94,098	
184	Educational Incentive - Official/Admin Officer	\$ 2,430	\$ 2,427	\$ 3,900	
186	Longevity Pay	\$ 1,000	\$ 1,100	\$ 1,200	
188	Bonus Payments	\$ 2,000	\$ -	\$ -	
196	In-Service Training	\$ 944	\$ 1,508	\$ 1,510	
201	Social Security	\$ 12,986	\$ 13,192	\$ 14,044	
204	Pensions	\$ 12,575	\$ 13,543	\$ 16,173	
207	Medical Insurance	\$ 27,783	\$ 29,128	\$ 32,201	
210	Unemployment Compensation	\$ 42	\$ 42	\$ 42	
212	Employer Medicare	\$ 3,037	\$ 3,085	\$ 3,285	
302	Advertising	\$ 1,076	\$ 700	\$ 750	
320	Dues and Memberships	\$ 3,832	\$ 4,930	\$ 4,765	
334	Maintenance Agreements	\$ 718	\$ 791	\$ 795	
347	Pest Control	\$ 60	\$ -	\$ -	
348	Postal Charges	\$ 197	\$ 200	\$ 200	
349	Printing, Stationery and Forms	\$ 613	\$ 340	\$ 500	
355	Travel	\$ 10,813	\$ 10,500	\$ 10,500	
422	Food Supplies	\$ 796	\$ 850	\$ 850	
435	Office Supplies	\$ 1,264	\$ 2,700	\$ 2,500	
499	Other Supplies and Materials	\$ 696	\$ 500	\$ 600	
513	Workman's Compensation Insurance	\$ 330	\$ 221	\$ -	
599	Other Charges	\$ 1,415	\$ 250	\$ 300	
	Total County Mayor/Executive	\$ 293,767	\$ 300,550	\$ 315,519	

51400	County Attorney				
101	County Official/Administrative Officer	\$	48,668	\$	23,715
201	Social Security	\$	3,017	\$	1,471
204	Pensions	\$	2,852	\$	1,473
212	Employer Medicare	\$	706	\$	344
331	Legal Services	\$	-	\$	48,000
513	Workman's Compensation Insurance	\$	54	\$	52
	Total County Attorney	\$	55,297	\$	75,055
51500	Election Commission				
101	County Official/Administrative Officer	\$	88,784	\$	91,447
106	Deputy(ies)	\$	80,643	\$	82,625
184	Educational Incentive - Official/Admin Officer	\$	2,505	\$	-
186	Longevity Pay	\$	700	\$	800
187	Overtime Pay	\$	896	\$	369
188	Bonus Payments	\$	2,000	\$	-
192	Election Commission	\$	1,975	\$	3,475
193	Election Workers	\$	106,297	\$	50,525
196	In-Service Training	\$	-	\$	-
201	Social Security	\$	13,689	\$	11,424
204	Pensions	\$	10,286	\$	10,883
207	Medical Insurance	\$	24,701	\$	26,341
210	Unemployment Insurance	\$	46	\$	43
212	Employer Medicare	\$	3,201	\$	2,672
312	Contracts With Private Agencies	\$	1,480	\$	5,000
322	Evaluation and Testing	\$	580	\$	-
332	Legal Notices, Recording and Court Costs	\$	863	\$	2,150
334	Maintenance Agreements	\$	17,083	\$	17,250
347	Pest Control	\$	180	\$	361
348	Postal Charges	\$	3,746	\$	1,800
349	Printing, Stationery and Forms	\$	2,104	\$	2,000
351	Rentals	\$	3,175	\$	1,200
355	Travel	\$	175	\$	180
435	Office Supplies	\$	3,658	\$	4,084
452	Utilities	\$	4,654	\$	10,059
499	Other Supplies and Materials	\$	433	\$	752
506	Liability Insurance	\$	4,506	\$	3,832
513	Workman's Compensation Insurance	\$	214	\$	290
709	Data Processing Equipment	\$	4,069	\$	673
711	Furniture and Fixtures	\$	-	\$	-
790	Other Equipment	\$	7,913	\$	-
	Total Election Commission	\$	390,556	\$	330,235
51600	Register of Deeds				
101	County Official/Administrative Officer	\$	98,649	\$	101,608
106	Deputy(ies)	\$	131,358	\$	135,510
184	Educational Incentive - Official/Admin Officer	\$	3,549	\$	3,542
186	Longevity Pay	\$	3,800	\$	4,100
188	Bonus Payments	\$	3,000	\$	-
201	Social Security	\$	14,319	\$	14,576
204	Pensions	\$	14,085	\$	15,200
207	Medical Insurance	\$	35,964	\$	38,135
210	Unemployment Compensation	\$	63	\$	63
212	Employer Medicare	\$	3,349	\$	3,409
317	Data Processing Services	\$	718	\$	2,500
317 RSRV	Data Processing Services - Reserve	\$	5,700	\$	-
320	Dues and Memberships	\$	1,414	\$	1,593
330	Lease/SBITA Payments	\$	14,588	\$	14,000
334	Maintenance Agreements	\$	719	\$	791
347	Pest Control	\$	60	\$	-
348	Postal Charges	\$	587	\$	575
349	Printing, Stationery and Forms	\$	140	\$	485
355	Travel	\$	1,708	\$	2,525
435	Office Supplies	\$	1,491	\$	2,400
499	Other Supplies and Materials	\$	396	\$	575
513	Workman's Compensation Insurance	\$	252	\$	248
599	Other Charges	\$	114	\$	680
711	Furniture and Fixtures	\$	-	\$	3,353

Total Register of Deeds		\$	336,023	\$	345,868	\$	360,606
51800	County Buildings						
105	Supervisor/Director	\$	70,040	\$	72,141	\$	90,000
166	Custodial Personnel	\$	64,572	\$	49,406	\$	76,891
167	Maintenance Personnel	\$	64,272	\$	106,906	\$	121,554
169	Part-Time Personnel	\$	-	\$	5,582	\$	-
184	Educational Incentive - Official/Admin Officer	\$	-	\$	4,975	\$	7,800
186	Longevity Pay	\$	700	\$	800	\$	900
187	Overtime Pay	\$	970	\$	169	\$	-
187 CMPPPO	Overtime Pay - Comp Time Payout	\$	4,924	\$	7,428	\$	9,049
188	Bonus Payments	\$	4,000	\$	-	\$	-
201	Social Security	\$	12,735	\$	15,034	\$	18,767
204	Pensions	\$	11,408	\$	13,816	\$	20,967
205	Employee and Dependent Insurance	\$	296	\$	271	\$	360
206	Life Insurance	\$	74	\$	74	\$	75
207	Medical Insurance	\$	26,973	\$	31,491	\$	40,846
208	Dental Insurance	\$	257	\$	257	\$	257
209	Disability Insurance	\$	261	\$	262	\$	262
210	Unemployment Compensation	\$	84	\$	117	\$	105
212	Employer Medicare	\$	2,978	\$	3,516	\$	4,390
322	Evaluation and Testing	\$	98	\$	78	\$	-
334	Maintenance Agreements	\$	2,112	\$	2,490	\$	2,016
335	Maintenance and Repair Services - Buildings	\$	116,634	\$	125,500	\$	122,000
335 STHEC	Maintenance and Repair Services - Buildings - STHEC	\$	35,779	\$	30,000	\$	30,000
336	Maintenance and Repair Services - Equipment	\$	3,726	\$	6,800	\$	5,000
338	Maintenance and Repair Services - Vehicles	\$	4,601	\$	3,600	\$	3,800
347	Pest Control	\$	3,329	\$	2,975	\$	4,200
351	Rentals	\$	4,376	\$	1,300	\$	3,000
355	Travel	\$	2,298	\$	3,440	\$	2,500
410	Custodial Supplies	\$	13,924	\$	15,000	\$	15,000
422	Food Supplies	\$	7,606	\$	10,000	\$	8,500
425	Gasoline	\$	13,509	\$	14,000	\$	13,500
435	Office Supplies	\$	-	\$	250	\$	150
446	Small Tools	\$	780	\$	2,100	\$	2,500
450	Tires and Tubes	\$	1,206	\$	1,500	\$	1,500
451	Uniforms	\$	1,424	\$	1,600	\$	1,500
452	Utilities	\$	133,448	\$	143,000	\$	147,000
452 FCC	Utilities - FCC Project	\$	1,601	\$	1,100	\$	1,100
452 TOWR	Utilities - Tower	\$	581	\$	600	\$	625
499	Other Supplies and Materials	\$	5,004	\$	7,000	\$	5,000
513	Workman's Compensation Insurance	\$	4,218	\$	7,251	\$	-
707	Building Improvements	\$	-	\$	174,000	\$	103,000
707 DOORS	Building Improvements - DOORS	\$	-	\$	12,226	\$	5,000
707 GDSTH	Building Improvements - God's Storehouse	\$	-	\$	46,325	\$	-
709	Data Processing Equipment	\$	-	\$	1,127	\$	-
717	Maintenance Equipment	\$	16,262	\$	-	\$	-
718	Motor Vehicles	\$	63,727	\$	-	\$	-
790	Other Equipment	\$	-	\$	10,220	\$	-
799	Other Capital Outlay	\$	11,224	\$	6,649	\$	10,000
	Total County Buildings	\$	712,011	\$	942,376	\$	879,114
51910	Preservation of Records						
105	Supervisor/Director	\$	43,721	\$	45,032	\$	46,834
169	Part-Time Personnel	\$	-	\$	-	\$	3,000
186	Longevity Pay	\$	600	\$	700	\$	800
188	Bonus Payments	\$	1,000	\$	-	\$	-
201	Social Security	\$	2,726	\$	2,748	\$	3,140
204	Pensions	\$	2,656	\$	2,840	\$	3,402
207	Medical Insurance	\$	8,991	\$	9,412	\$	10,212
210	Unemployment Insurance	\$	21	\$	21	\$	42
212	Employer Medicare	\$	637	\$	643	\$	735
312	Contracts With Private Agencies	\$	534	\$	534	\$	534
317	Data Processing Services	\$	1,170	\$	1,170	\$	2,070
320	Dues and Memberships	\$	30	\$	30	\$	55
334	Maintenance Agreements	\$	2,046	\$	2,240	\$	2,240
347	Pest Control	\$	180	\$	361	\$	516
348	Postal Charges	\$	8	\$	10	\$	25
355	Travel	\$	-	\$	205	\$	1,000

355 ADP	Travel - ADP	\$	-	\$	435	\$	-
435	Office Supplies	\$	554	\$	808	\$	500
435 ADP	Office Supplies - Archives Development Program	\$	1,241	\$	-	\$	-
452	Utilities	\$	5,734	\$	6,890	\$	6,000
499	Other Supplies and Materials	\$	-	\$	-	\$	500
513	Workman's Compensation Insurance	\$	47	\$	47	\$	-
599 DIRAP	Other Charges - Direct Appropriation	\$	11,950	\$	-	\$	-
709	Data Processing Equipment	\$	-	\$	-	\$	500
719	Office Equipment	\$	-	\$	494	\$	500
	Total Preservation of Records	\$	83,846	\$	74,620	\$	82,605
	Total General Government	\$	2,004,407	\$	2,238,094	\$	2,295,790
52100	Accounting and Budgeting						
101	County Official/Administrative Officer	\$	77,250	\$	79,568	\$	90,000
119	Accountants/Bookkeepers	\$	183,738	\$	208,311	\$	229,978
161	Secretary(s)	\$	-	\$	-	\$	52,596
184	Educational Incentive - Official/Admin Officer	\$	10,938	\$	15,989	\$	22,100
186	Longevity Pay	\$	4,200	\$	4,500	\$	6,500
187 CMPPO	Overtime Pay - Comp Time Payout	\$	-	\$	-	\$	4,094
187 COMP	Overtime Pay - Compensatory Time	\$	-	\$	-	\$	230
187 VACAY	Overtime Pay - Vacation	\$	-	\$	-	\$	5,786
188	Bonus Payments	\$	5,000	\$	-	\$	-
196	In-Service Training	\$	700	\$	730	\$	1,900
201	Social Security	\$	16,733	\$	18,442	\$	25,500
204	Pensions	\$	16,683	\$	18,333	\$	28,644
205	Employee and Dependent Insurance	\$	360	\$	360	\$	720
206	Life Insurance	\$	149	\$	149	\$	150
207	Medical Insurance	\$	26,973	\$	32,305	\$	51,057
208	Dental Insurance	\$	257	\$	257	\$	257
209	Disability Insurance	\$	522	\$	522	\$	524
210	Unemployment Compensation	\$	105	\$	126	\$	168
212	Employer Medicare	\$	4,124	\$	4,360	\$	5,964
317	Data Processing Services	\$	34,633	\$	30,003	\$	28,732
320	Dues and Memberships	\$	463	\$	534	\$	1,100
322	Evaluation and Testing	\$	-	\$	57	\$	50
332	Legal Notices, Recording and Court Costs	\$	524	\$	1,000	\$	1,000
334	Maintenance Agreements	\$	6,252	\$	7,400	\$	7,220
348	Postal Charges	\$	3,317	\$	3,500	\$	3,500
349	Printing, Stationery and Forms	\$	2,567	\$	3,029	\$	1,750
355	Travel	\$	1,417	\$	1,038	\$	1,200
435	Office Supplies	\$	3,526	\$	3,750	\$	3,500
452	Utilities	\$	5,606	\$	6,470	\$	6,500
499	Other Supplies and Materials	\$	635	\$	250	\$	350
513	Workman's Compensation Insurance	\$	289	\$	294	\$	-
599	Other Charges	\$	179	\$	75	\$	350
709	Data Processing Equipment	\$	-	\$	19,625	\$	6,000
711	Furniture and Fixtures	\$	-	\$	419	\$	300
	Total Accounting and Budgeting	\$	407,140	\$	461,396	\$	587,720
52200	Purchasing						
101	County Official/Administrative Officer	\$	51,500	\$	41,671	\$	55,708
184	Educational Incentive - Official/Admin Officer	\$	2,432	\$	3,640	\$	2,600
187 COMP	Overtime Pay - Compensatory Time	\$	-	\$	699	\$	-
187 VACAY	Overtime Pay - Vacation	\$	-	\$	4,118	\$	-
188	Bonus Payments	\$	1,000	\$	-	\$	-
196	In-Service Training	\$	-	\$	439	\$	700
201	Social Security	\$	3,311	\$	3,046	\$	3,616
204	Pensions	\$	3,219	\$	2,751	\$	4,164
207	Medical Insurance	\$	8,991	\$	6,158	\$	10,212
210	Unemployment Compensation	\$	21	\$	35	\$	21
212	Employer Medicare	\$	774	\$	712	\$	846
317	Data Processing Services	\$	-	\$	4,964	\$	10,944
320	Dues and Memberships	\$	235	\$	220	\$	125
332	Legal Notices, Recording and Court Costs	\$	899	\$	750	\$	750
355	Travel	\$	1,361	\$	786	\$	750
435	Office Supplies	\$	-	\$	400	\$	400
513	Workman's Compensation Insurance	\$	56	\$	57	\$	-
	Total Purchasing	\$	73,799	\$	70,446	\$	90,836

52300	Property Assessor				
101	County Official/Administrative Officer	\$	98,649	\$	101,608
106	Deputy(ies)	\$	167,347	\$	172,368
184	Educational Incentives - Official/Admin Officer	\$	6,401	\$	6,401
186	Longevity Pay	\$	7,800	\$	8,600
188	Bonus Payments	\$	5,000	\$	-
189	Other Salaries and Wages	\$	43,721	\$	45,032
191	Board and Committee Members Fees	\$	700	\$	1,300
196	In-Service Training	\$	325	\$	295
201	Social Security	\$	19,241	\$	19,714
204	Pensions	\$	19,275	\$	20,743
205	Employee and Dependent Insurance	\$	360	\$	360
206	Life Insurance	\$	73	\$	45
207	Medical Insurance	\$	44,955	\$	47,061
208	Dental Insurance	\$	257	\$	257
210	Unemployment Compensation	\$	107	\$	108
212	Employer Medicare	\$	4,500	\$	4,611
305	Audit Services	\$	-	\$	28,170
317	Data Processing Services	\$	19,754	\$	7,500
320	Dues and Memberships	\$	1,985	\$	2,218
334	Maintenance Agreements	\$	6,103	\$	5,500
338	Maintenance and Repair Services - Vehicles	\$	88	\$	89
347	Pest Control	\$	60	\$	-
348	Postal Charges	\$	4,316	\$	3,500
349	Printing, Stationery and Forms	\$	632	\$	450
355	Travel	\$	-	\$	300
425	Gasoline	\$	962	\$	1,000
435	Office Supplies	\$	2,655	\$	2,990
450	Tires and Tubes	\$	-	\$	-
451	Uniforms	\$	125	\$	-
499	Other Supplies and Materials	\$	183	\$	125
513	Workman's Compensation Insurance	\$	3,468	\$	3,317
599	Other Charges	\$	441	\$	500
711	Furniture and Fixtures	\$	-	\$	800
719	Office Equipment	\$	352	\$	-
	Total Property Assessor	\$	459,835	\$	484,962
52400	County Trustee				
188	Bonus Payments	\$	4,000	\$	-
201	Social Security	\$	248	\$	-
204	Pensions	\$	15,768	\$	14,172
205	Employee and Dependent Insurance	\$	711	\$	802
206	Life Insurance	\$	217	\$	174
207	Medical Insurance	\$	18,737	\$	16,267
208	Dental Insurance	\$	493	\$	343
209	Disability Insurance	\$	762	\$	609
210	Unemployment Compensation	\$	105	\$	119
212	Employer Medicare	\$	58	\$	-
317	Data Processing Services	\$	14,894	\$	13,354
320	Dues and Memberships	\$	859	\$	908
322	Evaluation and Testing	\$	-	\$	144
334	Maintenance Agreements	\$	718	\$	791
347	Pest Control	\$	60	\$	-
348	Postal Charges	\$	11,638	\$	12,500
349	Printing, Stationery and Forms	\$	6,545	\$	6,200
435	Office Supplies	\$	1,645	\$	1,600
499	Other Supplies and Materials	\$	114	\$	50
513	Workman's Compensation Insurance	\$	295	\$	297
599	Other Charges	\$	-	\$	-
709	Data Processing Equipment	\$	1,837	\$	125
719	Office Equipment	\$	138	\$	1,990
	Total County Trustee	\$	79,842	\$	70,445
52500	County Clerk				
188	Bonus Payments	\$	8,000	\$	-
201	Social Security	\$	496	\$	-
204	Pensions	\$	26,289	\$	25,677
205	Employee and Dependent Insurance	\$	180	\$	120

206	Life Insurance	\$	112	\$	99	\$	150
207	Medical Insurance	\$	64,057	\$	68,903	\$	73,052
208	Dental Insurance	\$	129	\$	-	\$	514
209	Disability Insurance	\$	522	\$	609	\$	524
210	Unemployment Compensation	\$	168	\$	172	\$	168
212	Employer Medicare	\$	116	\$	-	\$	-
215	On-Behalf Payments for OPEB	\$	450	\$	450	\$	450
320	Dues and Memberships	\$	1,263	\$	1,493	\$	1,350
322	Evaluation and Testing	\$	-	\$	43	\$	-
332	Legal Notices, Recording and Court Costs	\$	-	\$	-	\$	150
334	Maintenance Agreements	\$	40,957	\$	41,174	\$	43,000
347	Pest Control	\$	60	\$	-	\$	-
348	Postal Charges	\$	12,634	\$	12,750	\$	14,000
349	Printing, Stationery and Forms	\$	3,035	\$	3,000	\$	3,600
355	Travel	\$	4,174	\$	1,877	\$	4,200
355 RSRV	Travel - RSRV	\$	-	\$	1,024	\$	-
435	Office Supplies	\$	4,125	\$	9,200	\$	9,500
499	Other Supplies and Materials	\$	1,232	\$	1,500	\$	1,500
513	Workman's Compensation Insurance	\$	477	\$	463	\$	-
709 RSRV	Data Processing Equipment - Reserve	\$	4,410	\$	31,040	\$	2,500
711 RSRV	Furniture and Fixtures - RSRV	\$	-	\$	3,839	\$	1,000
	Total County Clerk	\$	172,886	\$	203,433	\$	190,403
52600	Data Processing						
105	Supervisor/Director	\$	79,221	\$	81,598	\$	84,862
121	Data Processing Personnel	\$	54,075	\$	61,800	\$	64,273
184	Educational Incentive	\$	-	\$	-	\$	1,300
186	Longevity Pay	\$	-	\$	500	\$	600
187 CMPP	Overtime Pay - Comp Time Payout	\$	-	\$	95	\$	-
188	Bonus Payments	\$	2,000	\$	-	\$	-
201	Social Security	\$	8,193	\$	8,724	\$	9,365
204	Pensions	\$	7,928	\$	8,936	\$	10,784
207	Medical Insurance	\$	17,982	\$	18,824	\$	20,423
210	Unemployment Compensation	\$	42	\$	42	\$	42
212	Employer Medicare	\$	1,916	\$	2,040	\$	2,190
307	Communication	\$	175,955	\$	155,700	\$	156,300
317	Data Processing Services	\$	12,206	\$	13,000	\$	55,000
320	Dues and Memberships	\$	-	\$	126	\$	-
334	Maintenance Agreements	\$	62,669	\$	76,315	\$	55,500
435	Office Supplies	\$	-	\$	-	\$	250
499	Other Supplies and Materials	\$	302	\$	150	\$	300
513	Workman's Compensation Insurance	\$	1,070	\$	1,031	\$	-
709	Data Processing Equipment	\$	4,931	\$	2,120	\$	5,000
	Total Data Processing	\$	428,490	\$	431,001	\$	466,189
	Total Finance	\$	1,621,992	\$	1,721,683	\$	1,931,469
53100	Circuit Court						
101	County Official/Administrative Officer	\$	98,649	\$	101,608	\$	104,280
106	Deputy(ies)	\$	421,469	\$	437,995	\$	457,284
169	Part-Time Personnel	\$	1,170	\$	1,200	\$	2,496
184	Educational Incentive - Official/Admin Officer	\$	2,400	\$	2,491	\$	14,300
186	Longevity Pay	\$	11,000	\$	10,400	\$	10,000
187 COMP	Overtime Pay - Compensatory Time	\$	-	\$	7	\$	-
187 VACAY	Overtime Pay - Vacation	\$	-	\$	571	\$	-
188	Bonus Payments	\$	8,583	\$	-	\$	-
194	Jury and Witness Expense	\$	18,128	\$	12,500	\$	18,800
196	In-Service Training	\$	1,105	\$	-	\$	2,200
201	Social Security	\$	31,437	\$	31,909	\$	36,479
204	Pensions	\$	30,039	\$	33,219	\$	41,831
205	Employee and Dependent Insurance	\$	360	\$	287	\$	720
206	Life Insurance	\$	136	\$	136	\$	150
207	Medical Insurance	\$	75,175	\$	84,715	\$	81,692
208	Dental Insurance	\$	364	\$	472	\$	514
209	Disability Insurance	\$	370	\$	479	\$	524
210	Unemployment Compensation	\$	244	\$	256	\$	189
212	Employer Medicare	\$	7,352	\$	7,462	\$	8,532
215	On-Behalf Payments for OPEB	\$	1,050	\$	1,050	\$	1,050
317	Data Processing Services	\$	60,811	\$	63,095	\$	80,000

320	Dues and Memberships	\$	1,519	\$	1,693	\$	1,800
322	Evaluation and Testing	\$	72	\$	86	\$	50
332	Legal Notices, Recording and Court Costs	\$	222	\$	500	\$	500
334	Maintenance Agreements	\$	2,282	\$	3,500	\$	5,000
347	Pest Control	\$	94	\$	-	\$	-
348	Postal Charges	\$	3,599	\$	3,500	\$	4,000
349	Printing, Stationery and Forms	\$	4,832	\$	3,500	\$	4,000
355	Travel	\$	5,834	\$	4,206	\$	5,000
435	Office Supplies	\$	7,710	\$	7,900	\$	8,500
499	Other Supplies and Materials	\$	1,088	\$	1,450	\$	1,500
513	Workman's Compensation Insurance	\$	556	\$	564	\$	-
599	Other Charges	\$	-	\$	650	\$	200
709	Data Processing Equipment	\$	15,706	\$	15,675	\$	15,000
711	Furniture and Fixtures	\$	72	\$	-	\$	500
719	Office Equipment	\$	-	\$	-	\$	1,390
	Total Circuit Court	\$	813,428	\$	833,076	\$	908,481
53300	General Sessions Court						
102	Judge(s)	\$	191,356	\$	196,906	\$	202,222
106	Deputy(ies)	\$	61,417	\$	85,587	\$	89,011
160	Guards	\$	73,680	\$	75,897	\$	78,927
169	Part-Time Personnel	\$	4,284	\$	4,162	\$	5,200
186	Longevity Pay	\$	1,900	\$	2,000	\$	2,100
187	Overtime Pay	\$	3,516	\$	3,722	\$	4,160
187 HOLI	Overtime Pay - Holiday Pay	\$	215	\$	437	\$	520
188	Bonus Payments	\$	3,000	\$	-	\$	-
201	Social Security	\$	19,665	\$	21,541	\$	23,693
204	Pensions	\$	16,578	\$	19,912	\$	26,914
205	Employee and Dependent Insurance	\$	-	\$	-	\$	360
206	Life Insurance	\$	45	\$	17	\$	75
207	Medical Insurance	\$	29,239	\$	38,135	\$	40,846
209	Disability Insurance	\$	261	\$	261	\$	262
210	Unemployment Compensation	\$	97	\$	96	\$	105
212	Employer Medicare	\$	4,696	\$	5,013	\$	5,542
215	On-Behalf Payments for OPEB	\$	300	\$	300	\$	300
320	Dues and Memberships	\$	475	\$	900	\$	900
322	Evaluation and Testing	\$	43	\$	-	\$	50
334	Maintenance Agreements	\$	537	\$	525	\$	600
335	Maintenance and Repair Services - Buildings	\$	1,818	\$	-	\$	-
347	Pest Control	\$	102	\$	-	\$	-
348	Postal Charges	\$	31	\$	25	\$	50
349	Printing, Stationery and Forms	\$	-	\$	193	\$	250
355	Travel	\$	2,144	\$	2,423	\$	3,000
435	Office Supplies	\$	978	\$	1,000	\$	1,750
499	Other Supplies and Materials	\$	555	\$	1,075	\$	750
513	Workman's Compensation Insurance	\$	347	\$	336	\$	-
599	Other Charges	\$	-	\$	-	\$	250
709	Data Processing Equipment	\$	1,484	\$	-	\$	1,250
	Total General Sessions Court	\$	418,763	\$	460,463	\$	489,087
53400	Chancery Court						
101	County Official/Administrative Officer	\$	98,649	\$	101,608	\$	104,280
106	Deputy(ies)	\$	214,895	\$	219,868	\$	237,303
186	Longevity Pay	\$	6,000	\$	6,200	\$	6,400
188	Bonus Payments	\$	4,833	\$	-	\$	-
201	Social Security	\$	19,124	\$	19,266	\$	21,575
204	Pensions	\$	17,928	\$	20,349	\$	24,946
207	Medical Insurance	\$	50,973	\$	54,846	\$	61,269
210	Unemployment Compensation	\$	126	\$	105	\$	105
212	Employer Medicare	\$	4,473	\$	4,506	\$	5,046
317	Data Processing Services	\$	26,407	\$	28,286	\$	17,250
320	Dues and Memberships	\$	1,634	\$	1,598	\$	1,800
322	Evaluation and Testing	\$	43	\$	-	\$	-
347	Pest Control	\$	102	\$	-	\$	-
348	Postal Charges	\$	6,605	\$	7,500	\$	8,000
349	Printing, Stationery and Forms	\$	2,274	\$	742	\$	2,000
355	Travel	\$	306	\$	-	\$	500
435	Office Supplies	\$	2,547	\$	2,500	\$	2,500
499	Other Supplies and Materials	\$	1,183	\$	850	\$	1,000

513	Workman's Compensation Insurance	\$	342	\$	335	\$	-
599 DIRAP	Other Charges - Direct Appropriation	\$	3,240	\$	-	\$	-
709	Data Processing Equipment	\$	-	\$	-	\$	15,500
719	Office Equipment	\$	2,584	\$	5,339	\$	1,000
	Total Chancery Court	\$	464,268	\$	473,898	\$	510,474
53500	Juvenile Court						
106	Deputy(ies)	\$	91,806	\$	94,561	\$	98,624
112	Youth Service Officer(s)	\$	9,270	\$	9,270	\$	9,000
140	Salary Supplements	\$	96,770	\$	99,673	\$	103,660
186	Longevity Pay	\$	2,300	\$	2,500	\$	3,200
188	Bonus Payments	\$	3,000	\$	-	\$	-
189 SCIP	Other Salaries & Wages - SCIP Grant	\$	15,000	\$	61,800	\$	63,654
196	In-Service Training	\$	175	\$	-	\$	100
201	Social Security	\$	12,342	\$	12,475	\$	13,298
201 SCIP	Social Security - SCIP Grant	\$	917	\$	3,832	\$	3,947
204	Pensions	\$	11,904	\$	12,793	\$	15,315
204 SCIP	Pensions - SCIP Grant	\$	879	\$	3,838	\$	4,545
205	Employee and Dependent Insurance	\$	74	\$	-	\$	-
206	Life Insurance	\$	-	\$	37	\$	-
207	Medical Insurance	\$	17,982	\$	24,192	\$	30,634
207 SCIP	Medical Insurance - SCIP Grant	\$	1,510	\$	9,397	\$	8,089
208	Dental Insurance	\$	257	\$	129	\$	-
209	Disability Insurance	\$	261	\$	131	\$	-
210	Unemployment Compensation	\$	42	\$	42	\$	63
210 SCIP	Unemployment Compensation - SCIP Grant	\$	21	\$	21	\$	21
212	Employer Medicare	\$	2,887	\$	2,917	\$	3,111
212 SCIP	Employer Medicare - SCIP Grant	\$	214	\$	897	\$	923
320	Dues and Memberships	\$	175	\$	700	\$	700
348	Postal Charges	\$	674	\$	675	\$	750
349	Printing, Stationery and Forms	\$	42	\$	42	\$	250
355	Travel	\$	2,396	\$	2,836	\$	3,000
355 SCIP	Travel - SCIP Grant	\$	-	\$	2,148	\$	2,503
399 SCIP	Other Contracted Services - SCIP Grant	\$	1,422	\$	66,057	\$	63,944
435	Office Supplies	\$	1,868	\$	2,500	\$	2,000
435 SCIP	Office Supplies - SCIP Grant	\$	724	\$	1,994	\$	2,357
499	Other Supplies and Materials	\$	667	\$	300	\$	500
513	Workman's Compensation Insurance	\$	243	\$	214	\$	-
513 SCIP	Workman's Compensation Insurance - SCIP Grant	\$	-	\$	16	\$	17
709	Data Processing Equipment	\$	399	\$	-	\$	1,000
709 SCIP	Data Processing Equipment - SCIP Grant	\$	1,389	\$	-	\$	-
	Total Juvenile Court	\$	277,610	\$	415,987	\$	435,205
53900	Other Administration of Justice						
161	Secretary(s)	\$	41,331	\$	-	\$	-
189 CPTHV	Other Salaries and Wages - Camp Thrive	\$	9,380	\$	-	\$	-
201	Social Security	\$	2,563	\$	-	\$	-
201 CPTHV	Social Security - Camp Thrive	\$	414	\$	-	\$	-
204	Pensions	\$	2,422	\$	-	\$	-
204 CPTHV	Pensions - Camp Thrive	\$	338	\$	-	\$	-
206	Life Insurance	\$	64	\$	-	\$	-
209	Disability Insurance	\$	226	\$	-	\$	-
210	Unemployment Compensation	\$	16	\$	-	\$	-
210 CPTHV	Unemployment Compensation - Camp Thrive	\$	1	\$	-	\$	-
212	Employer Medicare	\$	599	\$	-	\$	-
212 CPTHV	Employer Medicare - Camp Thrive	\$	97	\$	-	\$	-
422 CPTHV	Food Supplies - Camp Thrive	\$	10,506	\$	-	\$	-
499 CPTHV	Other Supplies and Materials - Camp Thrive	\$	32,727	\$	-	\$	-
	Total Other Administration of Justice	\$	100,684	\$	-	\$	-
53910	Probation Services						
105	Supervisor/Director	\$	-	\$	6,731	\$	72,800
111	Probation Officer(s)	\$	-	\$	5,288	\$	57,200
196	In-Service Training	\$	-	\$	-	\$	2,000
201	Social Security	\$	-	\$	729	\$	8,203
204	Pensions	\$	-	\$	681	\$	9,447
207	Medical Insurance	\$	-	\$	1,162	\$	20,423
210	Unemployment Compensation	\$	-	\$	16	\$	42
212	Employer Medicare	\$	-	\$	171	\$	1,919

317	Data Processing Services	\$	-	\$	47,420	\$	13,000
355	Travel	\$	-	\$	-	\$	1,500
435	Office Supplies	\$	-	\$	3,500	\$	2,500
499	Other Supplies and Materials	\$	-	\$	-	\$	2,500
599	Other Charges	\$	-	\$	750	\$	1,000
709	Data Processing Equipment	\$	-	\$	21,500	\$	500
711	Furniture and Fixtures	\$	-	\$	33,000	\$	250
	Total Probation Services	\$	-	\$	120,948	\$	193,284
53920	Courtroom Security						
106	Deputy(ies)	\$	88,922	\$	89,614	\$	95,254
106 CORP	Deputy(ies) - Corporals	\$	48,899	\$	51,555	\$	52,381
186	Longevity Pay	\$	2,100	\$	-	\$	1,100
201	Social Security	\$	8,356	\$	8,476	\$	9,222
204	Pensions	\$	8,199	\$	7,869	\$	10,620
206	Life Insurance	\$	-	\$	19	\$	-
207	Medical Insurance	\$	25,538	\$	24,328	\$	30,635
209	Disability Insurance	\$	-	\$	65	\$	-
210	Unemployment Compensation	\$	63	\$	104	\$	63
212	Employer Medicare	\$	1,954	\$	1,982	\$	2,157
322	Evaluation and Testing	\$	-	\$	178	\$	100
431	Law Enforcement Supplies	\$	996	\$	1,205	\$	1,000
451	Uniforms	\$	1,058	\$	4,500	\$	2,500
709 CSGP	Data Processing Equipment - Courtroom Security Grant	\$	123,252	\$	-	\$	-
716	Law Enforcement Equipment	\$	480	\$	-	\$	375
	Total Courtroom Security	\$	309,817	\$	189,895	\$	205,407
53930	Victim Assistance Programs						
312	Contracts with Private Agencies	\$	4,504	\$	6,000	\$	6,000
	Total Victim Assistance Programs	\$	4,504	\$	6,000	\$	6,000
	Total Administration of Justice	\$	2,389,074	\$	2,500,267	\$	2,747,938
54110	Sheriff's Department						
101	County Official/Administrative Officer	\$	113,940	\$	117,358	\$	120,444
105	Supervisor/Director	\$	91,147	\$	93,881	\$	97,637
106	Deputy(ies)	\$	546,393	\$	601,686	\$	764,780
106 CORP	Deputy(ies) - Corporals	\$	193,167	\$	200,944	\$	219,577
108	Investigator(s)	\$	252,141	\$	292,019	\$	401,097
109	Captain(s)	\$	75,964	\$	78,243	\$	81,373
110	Lieutenant(s)	\$	258,048	\$	265,596	\$	276,421
115	Sergeant(s)	\$	356,401	\$	370,538	\$	441,728
161	Secretary(s)	\$	203,428	\$	208,130	\$	218,822
169	Part Time Personnel	\$	9,193	\$	9,865	\$	16,075
170	School Resource Officers	\$	487,151	\$	488,260	\$	524,375
170 COMP	School Resource Officers - Compensatory Time	\$	3,988	\$	16,336	\$	5,000
170 CORP	School Resource Officers - Corporals	\$	146,697	\$	151,113	\$	157,142
170 HOLI	School Resource Officers - Holiday	\$	8,300	\$	2,295	\$	8,840
170 VACAY	School Resource Officers - Vacation	\$	3,571	\$	6,326	\$	5,000
184	Educational Incentive - Official/Admin Officer	\$	2,482	\$	1,240	\$	3,900
186	Longevity Pay	\$	29,800	\$	32,900	\$	47,100
186 SRO	Longevity Pay - School Resource Officers	\$	16,000	\$	15,600	\$	1,500
187	Overtime Pay	\$	17,865	\$	18,566	\$	27,300
187 COMP	Overtime Pay - Compensatory Time	\$	13,415	\$	34,531	\$	10,000
187 HOLI	Overtime Pay - Holiday Pay	\$	67,143	\$	78,735	\$	67,600
187 VACAY	Overtime Pay - Vacation	\$	4,419	\$	38,236	\$	10,000
188	Bonus Payments	\$	5,000	\$	-	\$	-
188 LEHTR	Bonus Payments - Law Enf. Hiring, Training and Ret	\$	29,600	\$	40,000	\$	40,000
188 SRO	Bonus Payments - School Resource Officers	\$	-	\$	9,600	\$	-
196	In-Service Training	\$	10,065	\$	10,000	\$	10,000
196 POST	In-Service Training - POST Inservice Payments	\$	40,000	\$	34,400	\$	34,400
196 SRO	In-Service Training - School Resource Officers	\$	-	\$	5,709	\$	10,000
196 TLETA	In-Service Training - TLETA Grant	\$	-	\$	40,000	\$	40,000
201	Social Security	\$	134,848	\$	145,275	\$	197,880
201 SRO	Social Security - School Resource Officers	\$	40,493	\$	40,339	\$	43,590
204	Pensions	\$	123,194	\$	141,200	\$	226,734
204 SRO	Pensions - School Resource Officers	\$	38,688	\$	38,428	\$	50,199
205	Employee and Dependent Insurance	\$	1,105	\$	1,100	\$	2,520
205 SRO	Employee and Dependent Insurance - School Res. Off.	\$	-	\$	930	\$	1,080

206	Life Insurance	\$	328	\$	391	\$	525
206 SRO	Life Insurance - School Resource Officers	\$	149	\$	238	\$	225
207	Medical Insurance	\$	310,696	\$	316,814	\$	461,117
207 SRO	Medical Insurance - School Resource Officers	\$	88,549	\$	94,861	\$	112,326
208	Dental Insurance	\$	896	\$	1,307	\$	1,285
208 SRO	Dental Insurance - School Resource Officers	\$	475	\$	258	\$	257
209	Disability Insurance	\$	1,370	\$	1,327	\$	1,834
209 SRO	Disability Insurance - School Resource Officers	\$	44	\$	568	\$	524
210	Unemployment Compensation	\$	1,041	\$	1,034	\$	1,092
210 SRO	Unemployment Compensation - School Res. Off.	\$	336	\$	354	\$	315
212	Employer Medicare	\$	31,537	\$	33,972	\$	46,279
212 SRO	Employer Medicare - School Resource Officers	\$	9,470	\$	9,951	\$	10,195
302	Advertising	\$	4,163	\$	4,300	\$	4,500
312	Contracts with Private Agencies	\$	4,363	\$	4,000	\$	7,000
317	Data Processing Services	\$	921	\$	17,200	\$	16,933
320	Dues and Memberships	\$	4,790	\$	5,778	\$	5,850
320 SRO	Dues and Memberships - School Resource Officers	\$	-	\$	240	\$	240
322	Evaluation and Testing	\$	1,377	\$	1,700	\$	2,500
322 SRO	Evaluation and Testing - School Resource Officers	\$	125	\$	375	\$	375
332	Legal Notices, Recording and Court Costs	\$	5	\$	500	\$	300
334	Maintenance Agreements	\$	14,340	\$	22,100	\$	22,100
334 SRO	Maintenance Agreements - School Resource Officers	\$	2,145	\$	2,730	\$	2,730
335	Maintenance and Repair Services - Buildings	\$	2,337	\$	13,200	\$	8,000
336	Maintenance and Repair Services - Equipment	\$	745	\$	500	\$	1,500
337	Maintenance and Repair Services - Office Equipment	\$	2,069	\$	1,155	\$	1,000
338	Maintenance and Repair Services - Vehicles	\$	51,594	\$	58,000	\$	65,000
338 LESO	Maintenance and Repair Services - Vehicles - LESO	\$	-	\$	150	\$	2,500
338 SRO	Maintenance and Repair Services - Vehicles - SRO	\$	19,421	\$	11,679	\$	11,679
347	Pest Control	\$	282	\$	481	\$	516
348	Postal Charges	\$	1,563	\$	1,500	\$	1,500
349	Printing, Stationery and Forms	\$	913	\$	1,750	\$	1,650
351	Rentals	\$	13,446	\$	14,940	\$	14,940
353	Tow-In Services	\$	2,325	\$	5,300	\$	4,500
355	Travel	\$	16,076	\$	16,500	\$	18,000
355 LESO	Travel - LESO Program	\$	-	\$	150	\$	250
355 SRO	Travel - School Resource Officers	\$	23,730	\$	25,000	\$	25,000
410	Custodial Supplies	\$	5,649	\$	3,500	\$	5,000
425	Gasoline	\$	93,837	\$	100,000	\$	105,000
425 SRO	Gasoline - School Resource Officers	\$	13,237	\$	20,000	\$	20,000
431	Law Enforcement Supplies	\$	9,418	\$	15,000	\$	15,000
431 LESO	Law Enforcement Supplies - LESO Program	\$	-	\$	-	\$	250
431 SRO	Law Enforcement Supplies - School Resource Officers	\$	15,113	\$	3,000	\$	2,000
435	Office Supplies	\$	5,634	\$	6,500	\$	7,500
435 SRO	Office Supplies - School Resource Officers	\$	1,127	\$	200	\$	200
450	Tires and Tubes	\$	14,530	\$	21,000	\$	16,000
451	Uniforms	\$	31,021	\$	30,000	\$	30,000
451 BVP	Uniforms - Bulletproof Vest Grant	\$	-	\$	-	\$	46,143
451 SRO	Uniforms - School Resource Officers	\$	19,938	\$	29,802	\$	15,000
452	Utilities	\$	9,766	\$	10,465	\$	11,500
499	Other Supplies and Materials	\$	1,706	\$	1,437	\$	1,437
513	Workman's Compensation Insurance	\$	49,497	\$	48,054	\$	-
513 SRO	Workman's Compensation Insurance - Sch. Res. Off.	\$	15,570	\$	14,233	\$	15,572
516	Other Self-Insured Claims	\$	500	\$	500	\$	1,000
599	Other Charges	\$	2,229	\$	3,800	\$	10,000
709	Data Processing Equipment	\$	16,727	\$	8,200	\$	3,050
709 SEXOF	Data Processing Equipment - Sex Offender Registry	\$	2,881	\$	-	\$	500
709 SRO	Data Processing Equipment - School Resource Officers	\$	-	\$	3,300	\$	3,100
711	Furniture and Fixtures	\$	1,553	\$	4,300	\$	3,000
711 SRO	Furniture and Fixtures - School Resource Officers	\$	-	\$	4,547	\$	1,500
716	Law Enforcement Equipment	\$	34,899	\$	49,822	\$	45,674
716 LESO	Law Enforcement Equipment - LESO Program	\$	2,094	\$	-	\$	2,500
716 RSRV	Law Enforcement Equipment - Reserved Funds	\$	-	\$	31,448	\$	-
716 SRO	Law Enforcement Equipment - School Resource Officers	\$	27,152	\$	41,572	\$	17,036
718	Motor Vehicles	\$	-	\$	395,188	\$	400,000
718 ECIG	Motor Vehicles - ECIG Program	\$	45,372	\$	-	\$	-
718 LESO	Motor Vehicles - LESO Program	\$	45,372	\$	-	\$	-
718 SRO	Motor Vehicles - School Resource Officers	\$	-	\$	21,756	\$	5,000
Total Sheriff's Department		\$	4,400,089	\$	5,167,306	\$	5,799,613

54150	Drug Enforcement				
187	Overtime Pay	\$	700	\$	-
	Total Drug Enforcement	\$	700	\$	-
54210	Jail				
103	Assistant(s)	\$	51,050	\$	52,582
110	Lieutenant(s)	\$	69,035	\$	71,106
115	Sergeant(s)	\$	235,410	\$	240,064
131	Medical Personnel	\$	151,584	\$	151,846
160	Guards	\$	874,353	\$	885,224
160 CORP	Guards - Corporals	\$	161,510	\$	166,403
165	Cafeteria Personnel	\$	-	\$	24,002
169 EBP	Part-Time Personnel - Evidence Based Program	\$	1,140	\$	-
186	Longevity Pay	\$	11,500	\$	14,100
187	Overtime Pay	\$	14,112	\$	14,906
187 COMP	Overtime Pay - Compensatory Time	\$	11,315	\$	18,319
187 HOLI	Overtime Pay - Holiday Pay	\$	86,288	\$	95,167
187 MHTRN	Overtime Pay - Mental Health Transport Grant	\$	4,703	\$	4,430
187 VACAY	Overtime Pay - Vacation	\$	16,851	\$	25,919
189 EBP	Other Salaries and Wages - Evidence Based Program	\$	36,215	\$	103,110
189 MHTRN	Other Salaries and Wagers - Mental Health Transport	\$	53,018	\$	53,045
196	In-Service Training	\$	350	\$	1,200
201	Social Security	\$	102,870	\$	106,005
201 EBP	Social Security - Evidence Based Program	\$	2,219	\$	6,393
201 MHTRN	Social Security - Mental Health Transport Grant	\$	3,039	\$	3,292
204	Pensions	\$	80,289	\$	90,205
204 EBP	Pensions - Evidence Based Program	\$	1,022	\$	6,383
204 MHTRN	Pensions - Mental Health Transport Grant	\$	3,007	\$	3,589
205	Employee and Dependent Insurance	\$	3,179	\$	1,665
206	Life Insurance	\$	665	\$	432
206 MHTRN	Life Insurance - Mental Health Transport Grant	\$	30	\$	68
207	Medical Insurance	\$	235,819	\$	271,417
207 EBP	Medical Insurance - Evidence Based Program	\$	7,493	\$	12,372
207 MHTRN	Medical Insurance - Mental Health Transport Grant	\$	7,066	\$	-
208	Dental Insurance	\$	986	\$	846
208 MHTRN	Dental Insurance - Mental Health Transport Grant	\$	278	\$	514
209	Disability Insurance	\$	2,285	\$	1,279
209 MHTRN	Disability Insurance - Mental Health Transport Grant	\$	261	\$	261
210	Unemployment Compensation	\$	1,123	\$	1,087
210 EBP	Unemployment Compensation - Evidence Based Prog.	\$	25	\$	42
210 MHTRN	Unemployment Compensation - Mental Health Transport	\$	42	\$	42
212	Employer Medicare	\$	24,058	\$	24,764
212 EBP	Employer Medicare - Evidence Based Program	\$	519	\$	1,496
212 MHTRN	Employer Medicare - Mental Health Transport Grant	\$	711	\$	770
307 EBP	Communication - Evidence Based Program	\$	2,570	\$	2,640
312	Contracts with Private Agencies	\$	29,099	\$	26,400
317	Data Processing Services	\$	6,000	\$	1,440
322	Evaluation and Testing	\$	3,034	\$	3,207
322 MHTRN	Evaluation and Testing - Mental Health Transport	\$	-	\$	-
334	Maintenance Agreements	\$	15,923	\$	19,825
335	Maintenance and Repair Services - Buildings	\$	63,640	\$	44,000
336	Maintenance and Repair Services - Equipment	\$	9,246	\$	15,500
338	Maintenance and Repair Services - Vehicles	\$	60	\$	750
338 MHTRN	Maintenance and Repair Services - Vehicles - MHTRN	\$	995	\$	500
347	Pest Control	\$	600	\$	544
349	Printing, Stationery and Forms	\$	570	\$	250
355	Travel	\$	4,087	\$	6,700
399 EBP	Other Contracted Services - Evidence Based Program	\$	31,390	\$	74,720
399 MHTRN	Other Contracted Services - Mental Health Transport	\$	-	\$	-
399 REENT	Other Contracted Services - Reentry Program	\$	74,311	\$	149,043
410	Custodial Supplies	\$	24,762	\$	25,500
413	Drugs and Medical Supplies	\$	24,572	\$	30,000
422	Food Supplies	\$	322,279	\$	275,000
425	Gasoline	\$	97	\$	200
425 MHTRN	Gasoline - Mental Health Transport Grant	\$	11,682	\$	14,500
431	Law Enforcement Supplies	\$	3,248	\$	6,500
435	Office Supplies	\$	364	\$	550
435 EBP	Office Supplies - Evidence Based Program	\$	1,689	\$	2,950
451	Uniforms	\$	16,430	\$	18,500

451 MHTRN	Uniforms - Mental Health Transport Grant	\$	-	\$	-	\$	500
452	Utilities	\$	260,663	\$	282,000	\$	285,000
499	Other Supplies and Materials	\$	68,539	\$	60,000	\$	55,000
499 EBP	Other Supplies and Materials - Evidence Based Program	\$	2,284	\$	-	\$	-
507	Medical Claims	\$	246,936	\$	195,000	\$	200,000
513	Workman's Compensation Insurance	\$	33,873	\$	34,138	\$	-
513 EBP	Workman's Compensation Insurance	\$	-	\$	21	\$	97
513 MHTRN	Workman's Comp Ins - Mental Health Transport Grant	\$	896	\$	1,188	\$	1,585
516	Other Self-Insured Claims	\$	-	\$	-	\$	500
599	Other Charges	\$	38	\$	250	\$	250
599 EBP	Other Charges - Evidence Based Program	\$	-	\$	10,000	\$	10,000
709	Data Processing Equipment	\$	10,730	\$	2,000	\$	2,000
709 EBP	Data Processing Equipment - Evidence Based Program	\$	-	\$	5,200	\$	-
711	Furniture and Fixtures	\$	1,024	\$	1,250	\$	1,000
711 EBP	Furniture and Fixtures - Evidence Based Program	\$	-	\$	3,077	\$	-
716 MHTRN	Law Enforcement Equipment - Mental Health Transport	\$	-	\$	-	\$	1,000
730 EBP	Vocational Instruction Equip - Evidence Based Program	\$	-	\$	61,702	\$	-
	Total Jail	\$	3,527,051	\$	3,829,390	\$	4,053,566
54220	Workhouse						
119	Accountants/Bookkeepers	\$	4,285	\$	7,034	\$	1,500
160	Guards	\$	27,488	\$	21,166	\$	28,500
201	Social Security	\$	1	\$	1,200	\$	-
204	Pensions	\$	38	\$	314	\$	-
210	Unemployment Compensation	\$	-	\$	21	\$	-
212	Employer Medicare	\$	-	\$	265	\$	-
422	Food Supplies	\$	4,769	\$	4,900	\$	4,900
425	Gasoline	\$	1,231	\$	2,000	\$	2,000
499	Other Supplies and Materials	\$	1,960	\$	1,500	\$	1,500
599	Other Charges	\$	18,593	\$	20,000	\$	20,000
	Total Workhouse	\$	58,365	\$	58,400	\$	58,400
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
307	Communication	\$	-	\$	-	\$	2,300
317	Data Processing Services	\$	12,000	\$	12,738	\$	15,000
320	Dues and Memberships	\$	55	\$	110	\$	110
336	Maintenance and Repair Services - Equipment	\$	2,290	\$	2,000	\$	3,500
338	Maintenance and Repair Services - Vehicles	\$	3,609	\$	3,500	\$	10,000
425	Gasoline	\$	62	\$	500	\$	1,000
499	Other Supplies and Materials	\$	792	\$	620	\$	800
599 2021	Other Charges - 2021 Homeland Security Grant	\$	278	\$	-	\$	-
708	Communication Equipment	\$	-	\$	20,500	\$	44,000
709	Data Processing Equipment	\$	935	\$	2,100	\$	22,000
790	Other Equipment	\$	-	\$	-	\$	500
799	Other Capital Outlay	\$	-	\$	-	\$	50,000
	Total Civil Defense	\$	20,721	\$	42,768	\$	149,910
54420	Rescue Squad						
316	Contributions	\$	1,075,716	\$	1,489,553	\$	412,500
	Total Rescue Squad	\$	1,075,716	\$	1,489,553	\$	412,500
54490	Other Emergency Management						
316	Contributions	\$	339,245	\$	349,422	\$	349,422
	Total Other Emergency Management	\$	339,245	\$	349,422	\$	349,422
54610	County Coroner/Medical Examiner						
196	In-Service Training	\$	-	\$	2,625	\$	4,000
201	Social Security	\$	642	\$	663	\$	898
204	Pensions	\$	627	\$	692	\$	1,035
212	Employer Medicare	\$	150	\$	155	\$	210
317	Data Processing Services	\$	-	\$	-	\$	5,600
334	Maintenance Agreements	\$	-	\$	-	\$	1,104
348	Pest Control	\$	-	\$	-	\$	516
340	Medical and Dental Services	\$	50,000	\$	50,000	\$	50,000

355	Travel	\$	-	\$	3,536	\$	5,500
359	Disposal Fee	\$	-	\$	-	\$	550
399	Other Contracted Services	\$	10,711	\$	11,140	\$	14,482
399 AUTOP	Other Contracted Services - Autopsies	\$	105,207	\$	90,000	\$	100,000
399 CREM	Other Contracted Services - Cremation Services	\$	-	\$	-	\$	800
410	Custodial Supplies	\$	-	\$	-	\$	300
435	Office Supplies	\$	-	\$	-	\$	200
451	Uniforms	\$	320	\$	150	\$	300
452	Utilities	\$	-	\$	-	\$	3,500
499	Other Supplies and Materials	\$	-	\$	-	\$	150
711	Furniture and Fixtures	\$	-	\$	-	\$	3,000
	Total County Coroner/Medical Examiner	\$	167,657	\$	158,961	\$	192,145
	Total Public Safety	\$	9,591,544	\$	11,097,800	\$	11,017,556
55110	Local Health Center						
307	Communication	\$	7,084	\$	30,700	\$	26,000
309	Contracts with Government Agencies	\$	89,875	\$	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	\$	159	\$	-	\$	200
335	Maintenance and Repair Services - Buildings	\$	1,781	\$	1,545	\$	5,000
347	Pest Control	\$	288	\$	698	\$	700
349	Printing, Stationery and Forms	\$	-	\$	275	\$	500
359	Disposal Fee	\$	520	\$	520	\$	1,000
422	Food Supplies	\$	364	\$	400	\$	500
435	Office Supplies	\$	-	\$	-	\$	250
452	Utilities	\$	28,511	\$	29,109	\$	30,000
499	Other Supplies and Materials	\$	1,132	\$	1,748	\$	2,000
599 PPI	Other Charges - Primary Prevention Initiative	\$	1,692	\$	1,725	\$	-
	Total Local Health Center	\$	153,381	\$	178,570	\$	179,750
55120	Rabies and Animal Control						
105	Supervisor/Director	\$	-	\$	66,560	\$	69,223
149	Laborer(s)	\$	-	\$	43,873	\$	43,784
169	Part-Time Personnel	\$	-	\$	35,854	\$	47,736
187 HOLI	Overtime Pay - Holiday	\$	-	\$	520	\$	780
196	In-Service Training	\$	-	\$	325	\$	325
201	Social Security	\$	-	\$	8,834	\$	10,015
204	Pensions	\$	-	\$	5,224	\$	8,125
207	Medical Insurance	\$	-	\$	15,804	\$	20,423
210	Unemployment Compensation	\$	-	\$	180	\$	84
212	Employer Medicare	\$	-	\$	2,066	\$	2,343
316	Contributions	\$	145,000	\$	35,000	\$	35,000
320	Dues and Memberships	\$	-	\$	-	\$	150
322	Evaluation and Testing	\$	-	\$	339	\$	86
334	Maintenance Agreements	\$	-	\$	-	\$	1,300
338	Maintenance and Repair Services - Vehicles	\$	-	\$	1,000	\$	1,000
355	Travel	\$	-	\$	2,731	\$	3,000
357	Veterinary Services	\$	-	\$	34,500	\$	30,000
399	Other Contracted Services	\$	-	\$	310	\$	500
401	Animal Food & Supplies	\$	-	\$	29,000	\$	25,350
422	Food Supplies	\$	-	\$	12,500	\$	11,000
425	Gasoline	\$	-	\$	1,186	\$	1,500
435	Office Supplies	\$	-	\$	1,082	\$	900
451	Uniforms	\$	-	\$	1,305	\$	1,300
452	Utilities	\$	-	\$	12,600	\$	12,600
499	Other Supplies and Materials	\$	-	\$	6,600	\$	5,400
599	Other Charges	\$	-	\$	632	\$	900
	Total Rabies and Animal Control	\$	145,000	\$	318,025	\$	332,824
55130	Ambulance/Emergency Medical Services						
101	County Official/Administrative Officer	\$	73,813	\$	76,027	\$	79,069
103	Assistant(s)	\$	62,475	\$	64,349	\$	66,923
131	Medical Personnel	\$	1,070,252	\$	1,283,187	\$	2,347,863
169	Part-Time Personnel	\$	143,422	\$	114,511	\$	133,672
184	Educational Incentive - Official/Admin Officer	\$	2,580	\$	5,133	\$	5,200
186	Longevity Pay	\$	18,500	\$	18,500	\$	21,300
187	Overtime Pay	\$	691,653	\$	857,385	\$	274,109

187	HOLI	Overtime Pay - Holiday Pay	\$	119,776	\$	136,443	\$	123,309
187	VACAY	Overtime Pay - Vacation	\$	12,773	\$	4,163	\$	-
188		Bonus Payments	\$	24,584	\$	-	\$	-
196		In-Service Training	\$	21,319	\$	30,455	\$	10,000
196	INSRV	In-Service Training - State In-service Payments	\$	-	\$	-	\$	16,000
196	OPI	In-Service Training - Opioid Abatement	\$	-	\$	1,600	\$	-
196	SAMHS	In-Service Training - SAMHSA Grant	\$	16,041	\$	15,828	\$	-
196	TUIT	In-Service Training - Tuition	\$	-	\$	-	\$	36,000
201		Social Security	\$	134,450	\$	154,269	\$	187,457
204		Pensions	\$	101,022	\$	138,770	\$	198,246
205		Employee and Dependent Insurance	\$	490	\$	749	\$	720
206		Life Insurance	\$	124	\$	186	\$	149
207		Medical Insurance	\$	227,826	\$	279,925	\$	388,116
208		Dental Insurance	\$	300	\$	129	\$	514
209		Disability Insurance	\$	425	\$	653	\$	522
210		Unemployment Compensation	\$	1,005	\$	1,013	\$	1,323
212		Employer Medicare	\$	31,444	\$	36,079	\$	43,841
215		On-Behalf Payments for OPEB	\$	1,200	\$	1,200	\$	1,200
312		Contracts with Private Agencies	\$	147,244	\$	145,000	\$	145,000
317		Data Processing Services	\$	9,779	\$	8,800	\$	6,600
320		Dues and Memberships	\$	815	\$	500	\$	900
322		Evaluation and Testing	\$	3,302	\$	2,650	\$	4,000
333		Licenses	\$	4,500	\$	4,270	\$	4,000
334		Maintenance Agreements	\$	26,519	\$	30,534	\$	32,200
335		Maintenance and Repair Services - Buildings	\$	4,835	\$	6,400	\$	10,000
336		Maintenance and Repair Services - Equipment	\$	5,595	\$	7,100	\$	8,000
338		Maintenance and Repair Services - Vehicles	\$	86,908	\$	116,000	\$	110,000
347		Pest Control	\$	180	\$	361	\$	516
348		Postal Charges	\$	36	\$	10	\$	50
349		Printing, Stationery and Forms	\$	-	\$	-	\$	100
349	OPI	Printing, Stationery and Forms - Opioid Abatement	\$	-	\$	750	\$	-
353		Tow-In Services	\$	775	\$	2,600	\$	3,500
355		Travel	\$	6,952	\$	7,650	\$	12,000
355	SAMHS	Travel - SAMHSA Grant	\$	3,840	\$	3,903	\$	-
359		Disposal Fees	\$	1,135	\$	1,150	\$	1,300
399		Other Contracted Services	\$	248	\$	-	\$	300
410		Custodial Supplies	\$	2,492	\$	2,300	\$	5,000
413		Drugs and Medical Supplies	\$	113,188	\$	125,000	\$	130,000
413	OPI	Drugs and Medical Supplies - Opioid Abatement	\$	-	\$	9,000	\$	-
413	SAMHS	Drugs and Medical Supplies - SAMHSA Grant	\$	13,429	\$	26,599	\$	-
425		Gasoline	\$	69,929	\$	80,000	\$	85,000
435		Office Supplies	\$	1,046	\$	1,200	\$	1,750
450		Tires and Tubes	\$	15,410	\$	11,000	\$	18,000
451		Uniforms	\$	11,136	\$	11,500	\$	16,000
452		Utilities	\$	25,568	\$	27,039	\$	25,000
499		Other Supplies and Materials	\$	190	\$	-	\$	250
499	NATRA	Other Supplies and Materials - North AL Trail Riders Assoc	\$	-	\$	500	\$	-
506		Liability Insurance	\$	22,380	\$	23,192	\$	23,192
511		Vehicle and Equipment Insurance	\$	85,932	\$	99,996	\$	99,996
513		Workman's Compensation Insurance	\$	97,550	\$	89,577	\$	-
599		Other Charges	\$	44	\$	-	\$	300
708		Communication Equipment	\$	6,079	\$	4,425	\$	2,500
709		Data Processing Equipment	\$	6,388	\$	7,300	\$	5,000
711		Furniture and Fixtures	\$	4,548	\$	-	\$	3,000
718		Motor Vehicles	\$	-	\$	239,626	\$	-
718	RHT	Motor Vehicles - Rural Health Transformation Grant	\$	-	\$	-	\$	305,461
735	OPI	Health Equipment - Opioid Abatement	\$	-	\$	3,127	\$	-
790		Other Equipment	\$	49,346	\$	-	\$	-
790	EQUIP	Other Equipment - EMS Equipment Grant	\$	121,715	\$	-	\$	-
Total Ambulance Service			\$	3,704,507	\$	4,319,613	\$	4,994,448
55170		Alcohol and Drug Programs						
105		Supervisor/Director	\$	44,112	\$	-	\$	-
105	LCSAP	Supervisor/Director - LCSAP Block Grant	\$	-	\$	49,326	\$	48,875
161	STATE	Secretary(s) - STATE MJ Supplement Grant	\$	-	\$	14,975	\$	14,975
186	DEC	Longevity Pay - Drug Endangered Children Grant	\$	-	\$	-	\$	500
186	LCSAP	Longevity Pay - LCSAP Block Grant	\$	-	\$	-	\$	732
186	LIFE	Longevity Pay - Lifeline Grant	\$	-	\$	500	\$	600
188		Bonus Payments	\$	5,286	\$	-	\$	-

189 DEC	Other Salaries and Wages - Drug Endangered Children Grant	\$	-	\$	4,686	\$	55,581
189 LIFE	Other Salaries and Wages - Lifeline Grant	\$	43,395	\$	50,500	\$	49,905
189 SOR3	Other Salaries and Wages - SOR3 Grant	\$	7,000	\$	12,830	\$	-
189 SOR4	Other Salaries and Wages - SOR4 Grant	\$	-	\$	25,644	\$	-
201	Social Security	\$	2,057	\$	-	\$	-
201 DEC	Social Security - Drug Endangered Children Grant	\$	-	\$	291	\$	3,477
201 LCSAP	Social Security - LCSAP Block Grant	\$	-	\$	3,100	\$	3,076
201 LIFE	Social Security - Lifeline Grant	\$	2,606	\$	3,400	\$	3,132
201 SOR3	Social Security - SOR3 Grant	\$	434	\$	799	\$	-
201 SOR4	Social Security - SOR4 Grant	\$	-	\$	1,426	\$	-
201 STATE	Social Security - STATE MJ Supplement Grant	\$	-	\$	935	\$	1,000
204	Pensions	\$	2,895	\$	-	\$	-
204 DEC	Pensions - Drug Endangered Children Grant	\$	-	\$	291	\$	4,004
204 LCSAP	Pensions - LCSAP Block Grant	\$	-	\$	3,100	\$	3,542
204 LIFE	Pensions - Lifeline Grant	\$	2,543	\$	3,357	\$	3,607
204 SOR3	Pensions - SOR3 Grant	\$	410	\$	662	\$	-
204 SOR4	Pensions - SOR4 Grant	\$	-	\$	1,426	\$	-
204 STATE	Pensions - STATE MJ Supplement Grant	\$	-	\$	465	\$	-
206 DEC	Life Insurance - Drug Endangered Children Grant	\$	-	\$	13	\$	74
206 SOR3	Life Insurance - SOR3 Grant	\$	10	\$	19	\$	-
206 SOR4	Life Insurance - SOR4 Grant	\$	-	\$	20	\$	-
206 STATE	Life Insurance - STATE MJ Supplement Grant	\$	-	\$	8	\$	-
207	Medical Insurance	\$	7,912	\$	-	\$	-
207 LCSAP	Medical Insurance - LCSAP Block Grant	\$	-	\$	7,931	\$	7,259
207 LIFE	Medical Insurance - Lifeline Grant	\$	8,991	\$	9,600	\$	11,742
209 DEC	Disability Insurance - Drug Endangered Children Grant	\$	-	\$	44	\$	261
209 SOR3	Disability Insurance - SOR3 Grant	\$	35	\$	67	\$	-
209 SOR4	Disability Insurance - SOR4 Grant	\$	-	\$	66	\$	-
209 STATE	Disability Insurance - STATE MJ Supplement Grant	\$	-	\$	28	\$	-
210	Unemployment Compensation	\$	18	\$	-	\$	-
210 LCSAP	Unemployment Compensation - LCSAP Block Grant	\$	-	\$	25	\$	18
210 LIFE	Unemployment Compensation - Lifeline Grant	\$	19	\$	25	\$	21
210 SOR3	Unemployment Compensation - SOR3 Grant	\$	5	\$	-	\$	-
210 SOR4	Unemployment Compensation - SOR4 Grant	\$	-	\$	21	\$	-
210 STATE	Unemployment Compensation - STATE MJ Supp. Grant	\$	-	\$	21	\$	77
212	Employer Medicare	\$	481	\$	-	\$	-
212 DEC	Employer Medicare - Drug Endangered Children Grant	\$	-	\$	68	\$	813
212 LCSAP	Employer Medicare	\$	-	\$	730	\$	720
212 LIFE	Employer Medicare - Lifeline Grant	\$	609	\$	750	\$	733
212 SOR3	Employer Medicare - SOR3 Grant	\$	102	\$	188	\$	-
212 SOR4	Employer Medicare - SOR4 Grant	\$	-	\$	375	\$	-
212 STATE	Employer Medicare - STATE MJ Supplement Grant	\$	-	\$	220	\$	500
307	Communication	\$	1,068	\$	-	\$	-
307 LCSAP	Communication - LCSAP Block Grant	\$	-	\$	1,068	\$	-
307 LIFE	Communication - Lifeline Grant	\$	444	\$	1,500	\$	1,500
349	Printing, Stationery and Forms	\$	6,149	\$	-	\$	-
349 LCSAP	Printing, Stationery and Forms	\$	-	\$	1,550	\$	2,050
349 SOR3	Printing, Stationery and Forms - SOR3 Grant	\$	4,479	\$	43	\$	-
349 SOR4	Printing, Stationery and Forms - SOR4 Grant	\$	-	\$	500	\$	-
349 STATE	Printing, Stationery and Forms - STATE MJ Supp. Grant	\$	-	\$	14,223	\$	1,000
355	Travel	\$	1,899	\$	-	\$	-
355 DEC	Travel - Drug Endangered Children Grant	\$	-	\$	5,000	\$	5,000
355 LCSAP	Travel - LCSAP Block Grant	\$	-	\$	2,000	\$	5,000
355 LIFE	Travel - Lifeline Grant	\$	4,125	\$	17,813	\$	18,830
355 SOR3	Travel - SOR3 Grant	\$	1,562	\$	938	\$	-
355 SOR4	Travel - SOR4 Grant	\$	-	\$	3,000	\$	-
355 STATE	Travel - STATE MJ Supplement Grant	\$	-	\$	2,000	\$	2,000
399 SOR4	Other Contracted Services - SOR4 Grant	\$	-	\$	-	\$	36,375
435	Office Supplies	\$	10,968	\$	-	\$	-
435 LCSAP	Office Supplies - LCSAP Block Grant	\$	-	\$	11,630	\$	-
435 LIFE	Office Supplies - Lifeline Grant	\$	-	\$	1,500	\$	-
435 SOR4	Office Supplies - SOR4 Grant	\$	-	\$	3,897	\$	-
435 STATE	Office Supplies - STATE MJ Supplement Grant	\$	-	\$	3,500	\$	-
499	Other Supplies and Materials	\$	8,602	\$	-	\$	-
499 DEC	Other Supplies and Materials - Drug End. Children Grant	\$	-	\$	34,607	\$	20,290
499 LCSAP	Other Supplies and Materials - LCSAP Block Grant	\$	-	\$	-	\$	20,698
499 LIFE	Other Supplies and Materials - Lifeline Grant	\$	-	\$	-	\$	1,500
499 STATE	Other Supplies and Materials - STATE MJ Supp Grant	\$	-	\$	-	\$	16,723
499 SOR3	Other Supplies and Materials - SOR3 Grant	\$	3,834	\$	2,002	\$	-

513	Workman's Compensation Insurance	\$	58	\$	-	\$	-
513 LCSAP	Workman's Compensation Insurance - LCSAP Block Grant	\$	-	\$	110	\$	100
513 LIFE	Workman's Compensation Insurance - Lifeline Grant	\$	-	\$	55	\$	100
513 STATE	Workman's Compensation Insurance - STATE MJ Supp.	\$	-	\$	-	\$	100
599 SOR3	Other Charges - SOR3 Grant	\$	4,604	\$	4,498	\$	-
	Total Alcohol and Drug Programs	\$	176,712	\$	309,366	\$	346,490
55190	Other Local Health Services						
105	Supervisor/Director	\$	6,015	\$	25,220	\$	10,109
186	Longevity Pay	\$	600	\$	700	\$	169
189	Other Salaries and Wages	\$	37,506	\$	37,800	\$	42,242
201	Social Security	\$	2,512	\$	3,951	\$	3,329
204	Pensions	\$	2,076	\$	3,734	\$	3,835
205	Employee and Dependent Insurance	\$	-	\$	360	\$	-
206	Life Insurance	\$	-	\$	75	\$	-
207	Medical Insurance	\$	10,070	\$	9,104	\$	11,204
209	Disability Insurance	\$	-	\$	262	\$	-
210	Unemployment Compensation	\$	24	\$	42	\$	25
212	Employer Medicare	\$	587	\$	924	\$	779
349	Printing, Stationery and Forms	\$	-	\$	-	\$	10,546
355	Travel	\$	5,036	\$	13,286	\$	28,752
399	Other Contracted Services	\$	18,308	\$	13,500	\$	12,000
435	Office Supplies	\$	6,715	\$	5,000	\$	-
499	Other Supplies and Materials	\$	12,759	\$	5,000	\$	1,935
513	Workman's Compensation Insurance	\$	-	\$	42	\$	75
599	Other Charges	\$	6,316	\$	6,000	\$	-
	Total Other Local Health Services	\$	108,524	\$	125,000	\$	125,000
55390	Appropriation to State						
186	Longevity Pay	\$	3,600	\$	3,700	\$	4,000
187 VACAY	Overtime Pay - Vacation	\$	354	\$	2,346	\$	3,000
189	Other Salaries and Wages	\$	472,346	\$	700,354	\$	721,000
201	Social Security	\$	27,908	\$	55,000	\$	51,000
204	Pensions	\$	25,663	\$	55,000	\$	55,000
205	Employee and Dependent Insurance	\$	540	\$	2,000	\$	2,000
206	Life Insurance	\$	229	\$	2,000	\$	2,000
207	Medical Insurance	\$	68,733	\$	90,862	\$	101,990
208	Dental Insurance	\$	257	\$	2,000	\$	2,000
209	Disability Insurance	\$	936	\$	2,000	\$	2,000
210	Unemployment Compensation	\$	264	\$	2,000	\$	2,000
212	Employer Medicare	\$	6,527	\$	20,000	\$	20,000
302	Advertising	\$	-	\$	100	\$	100
322	Evaluation and Testing	\$	43	\$	500	\$	500
355	Travel	\$	8,635	\$	15,000	\$	15,000
499	Other Supplies and Materials	\$	-	\$	2,000	\$	2,000
506	Liability Insurance	\$	177	\$	500	\$	500
513	Workman's Compensation Insurance	\$	1,686	\$	2,250	\$	2,250
599	Other Charges	\$	18,448	\$	1,000	\$	1,000
	Total Appropriation to State	\$	636,346	\$	958,612	\$	987,340
55900	Other Public Health and Welfare						
316	Contributions	\$	-				
316 OPI	Contributions - Opioid Abatement	\$	278,000	\$	342,750	\$	346,800
320	Dues and Memberships	\$	10,714	\$	10,687	\$	10,687
399	Other Contracted Services	\$	79,388	\$	79,388	\$	79,388
499 FDINS	Other Supplies and Materials - Food Insecurities Grant	\$	-	\$	37,652	\$	-
711 FDINS	Furniture and Fixtures - Food Insecurities Grant	\$	-	\$	29,350	\$	-
718 FDINS	Motor Vehicles - Food Insecurities Grant	\$	-	\$	49,990	\$	-
	Total Other Public Health and Welfare	\$	368,102	\$	549,817	\$	436,875
	Total Public Health and Welfare	\$	5,292,572	\$	6,759,003	\$	7,402,727
56300	Senior Citizens Assistance						
316	Contributions	\$	50,000	\$	57,000	\$	73,000
707	Building Improvements	\$	4,270	\$	934	\$	-
	Total Senior Citizens Assistance	\$	54,270	\$	57,934	\$	73,000

56500	Libraries				
105	Supervisor/Director	\$	61,068	\$	61,988
106	Deputy(ies)	\$	42,946	\$	46,991
129	Librarians	\$	103,885	\$	112,372
169	Part-Time Personnel	\$	56,786	\$	106,504
186	Longevity Pay	\$	1,500	\$	1,300
187 VACAY	Overtime Pay - Vacation	\$	6,123	\$	-
188	Bonus Payments	\$	4,583	\$	-
201	Social Security	\$	15,942	\$	20,408
204	Pensions	\$	4,078	\$	4,453
207	Medical Insurance	\$	41,467	\$	52,001
210	Unemployment Compensation	\$	221	\$	210
212	Employer Medicare	\$	3,728	\$	4,773
302	Advertising	\$	-	\$	2,270
307	Communication	\$	6,007	\$	6,712
320	Dues and Memberships	\$	425	\$	775
322	Evaluation and Testing	\$	197	\$	172
328	Janitorial Services	\$	900	\$	-
334	Maintenance Agreements	\$	6,174	\$	8,500
335	Maintenance and Repair Services - Buildings	\$	4,096	\$	5,900
347	Pest Control	\$	420	\$	1,032
348	Postal Charges	\$	1,678	\$	1,600
349	Printing, Stationery and Forms	\$	695	\$	1,000
349 GLAD	Printing, Stationery and Forms - Gladish Trust	\$	1,291	\$	-
355	Travel	\$	739	\$	3,550
410	Custodial Supplies	\$	1,617	\$	1,550
429	Instructional Supplies and Materials	\$	5,007	\$	5,000
429 GLAD	Instructional Supplies and Materials - Gladish Trust	\$	15,000	\$	-
432	Library Books/Media	\$	35,017	\$	35,700
432 CATH	Library Books/Media - Cathey Estate	\$	4,857	\$	-
432 GLAD	Library Books/Media - Gladish Trust	\$	19,408	\$	-
435	Office Supplies	\$	9,728	\$	11,000
437	Periodicals	\$	4,920	\$	4,800
452	Utilities	\$	23,806	\$	27,000
499	Other Supplies and Materials	\$	-	\$	1,000
499 ROTRY	Other Supplies and Materials - Rotary Donation	\$	-	\$	300
509	Refunds	\$	24	\$	100
513	Workman's Compensation Insurance	\$	288	\$	-
709	Data Processing Equipment	\$	1,465	\$	2,000
709 GLAD	Data Processing Equipment - Gladish Trust	\$	-	\$	-
709 ROTRY	Data Processing Equipment - Rotary Donation	\$	1,329	\$	-
709 TSLA	Data Processing Equipment - TN State Lib. and Arch. Grant	\$	-	\$	-
711	Furniture and Fixtures	\$	256	\$	4,000
711 ROTRY	Furniture and Fixtures - Rotary Donation	\$	-	\$	1,200
790 TOP	Other Equipment - TOP Grant	\$	15,588	\$	-
	Total Libraries	\$	503,259	\$	536,161
56900	Other Social, Cultural and Recreational				
316	Contributions	\$	85,500	\$	90,000
316 SKILL	Contributions - Skills USA	\$	-	\$	-
316 VAPAV	Contributions - Veterans Park Pavilion	\$	17,000	\$	-
	Total Other Social, Cultural and Recreational	\$	102,500	\$	90,000
	Total Social, Cultural and Recreational Services	\$	660,029	\$	699,161
57100	Agricultural Extension Service				
140 TSU	Salary Supplements - Tenn State University	\$	44,996	\$	70,268
140 UT	Salary Supplements - University of TN	\$	92,106	\$	113,568
161	Secretary(s)	\$	2,457	\$	-
191	Board and Committee Members Fees	\$	600	\$	600
201	Social Security	\$	152	\$	-
210	Unemployment Compensation	\$	7	\$	-
212	Employer Medicare	\$	36	\$	-
320	Dues and Memberships	\$	700	\$	600
334	Maintenance Agreements	\$	1,016	\$	872
335	Maintenance and Repair Services - Buildings	\$	350	\$	-
338	Maintenance and Repair Services - Vehicles	\$	2,736	\$	100
347	Pest Control	\$	144	\$	349
359	Disposal Fees	\$	520	\$	575

425	Gasoline	\$	28	\$	500	\$	1,000
429	Instructional Supplies and Materials	\$	3,000	\$	-	\$	2,000
452	Utilities	\$	10,659	\$	11,750	\$	11,000
513	Workman's Compensation Insurance	\$	2	\$	3	\$	-
	Total Agricultural Extension Service	\$	159,509	\$	183,104	\$	200,932
57500	Soil Conservation						
140	Salary Supplements	\$	66,591	\$	67,977	\$	69,964
184	Educational Incentives	\$	-	\$	-	\$	1,300
186	Longevity Pay	\$	-	\$	500	\$	600
188	Bonus Payments	\$	1,000	\$	-	\$	-
201	Social Security	\$	3,784	\$	3,938	\$	4,456
204	Pensions	\$	3,961	\$	4,253	\$	5,132
207	Medical Insurance	\$	9,801	\$	10,303	\$	11,231
210	Unemployment Compensation	\$	21	\$	21	\$	21
212	Employer Medicare	\$	885	\$	921	\$	1,043
320	Dues and Memberships	\$	1,150	\$	1,150	\$	1,150
348	Postal Charges	\$	182	\$	200	\$	250
355	Travel	\$	-	\$	-	\$	1,431
435	Office Supplies	\$	71	\$	71	\$	75
513	Workman's Compensation Insurance	\$	71	\$	70	\$	-
599	Other Charges	\$	1,845	\$	2,004	\$	2,000
	Total Soil Conservation	\$	89,362	\$	91,408	\$	98,653
	Total Agriculture and Natural Resources	\$	248,871	\$	274,512	\$	299,585
58110	Tourism						
316	Contributions	\$	176,500	\$	20,500	\$	29,500
	Total Tourism	\$	176,500	\$	20,500	\$	29,500
58120	Industrial Development						
316	Contributions	\$	205,479	\$	562,740	\$	401,740
316 TIF	Contributions - Tax Increment Financing	\$	27,246	\$	27,407	\$	26,940
	Total Industrial Development	\$	232,725	\$	590,147	\$	428,680
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
	Total Airport	\$	69,000	\$	69,000	\$	69,000
58300	Veteran's Services						
105	Supervisor/Director	\$	52,000	\$	53,560	\$	55,703
161	Secretary(s)	\$	39,752	\$	40,945	\$	42,583
184	Educational Incentives	\$	-	\$	-	\$	2,600
186	Longevity Pay	\$	1,000	\$	1,100	\$	1,700
188	Bonus Payments	\$	2,000	\$	-	\$	-
201	Social Security	\$	5,604	\$	5,638	\$	6,361
204	Pensions	\$	5,553	\$	5,937	\$	7,325
207	Medical Insurance	\$	17,265	\$	18,074	\$	20,423
210	Unemployment Compensation	\$	42	\$	42	\$	42
212	Employer Medicare	\$	1,311	\$	1,319	\$	1,488
312	Contracts with Private Agencies	\$	-	\$	-	\$	1,500
334	Maintenance Agreements	\$	1,686	\$	894	\$	800
335	Maintenance and Repair Services - Buildings	\$	632	\$	228	\$	500
338	Maintenance and Repair Services - Vehicles	\$	-	\$	60	\$	2,000
347	Pest Control	\$	254	\$	466	\$	600
348	Postal Charges	\$	117	\$	125	\$	200
349	Printing, Stationery and Forms	\$	-	\$	-	\$	500
355	Travel	\$	1,379	\$	1,914	\$	3,500
359	Disposal Fees	\$	520	\$	520	\$	650
425	Gasoline	\$	296	\$	450	\$	2,500
435	Office Supplies	\$	2,000	\$	2,123	\$	2,400
452	Utilities	\$	3,309	\$	3,645	\$	3,500
499	Other Supplies and Materials	\$	5,259	\$	5,010	\$	5,600
513	Workman's Compensation Insurance	\$	95	\$	98	\$	-

599	Other Charges	\$	-	\$	1,176	\$	6,442
709	Data Processing Equipment	\$	-	\$	7,300	\$	1,000
719	Office Equipment	\$	-	\$	-	\$	500
	Total Veteran's Services	\$	140,074	\$	150,624	\$	170,417
58400	Other Charges						
308	Consultants	\$	81,429	\$	30,107	\$	-
317	Data Processing Services	\$	11,956	\$	13,343	\$	14,000
332	Legal Notices, Recording and Court Costs	\$	-	\$	17	\$	100
334	Maintenance Agreements	\$	-	\$	2,220	\$	1,955
348	Postal Charges	\$	769	\$	1,000	\$	5,000
351	Rentals	\$	684	\$	684	\$	755
499	Other Supplies and Materials	\$	-	\$	26	\$	150
502	Building and Contents Insurance	\$	279,141	\$	301,300	\$	366,621
506	Liability Insurance	\$	224,069	\$	263,508	\$	215,550
509	Refunds	\$	942	\$	537	\$	1,000
510	Trustee's Commission	\$	326,618	\$	353,000	\$	295,000
511	Vehicle and Equipment Insurance	\$	89,903	\$	105,485	\$	109,815
513	Workman's Compensation Insurance	\$	759	\$	34,208	\$	277,539
516	Other Self-Insured Claims	\$	-	\$	-	\$	500
599	Other Charges	\$	5,414	\$	2,047	\$	5,000
599 HOME	Other Charges - HOME Grant	\$	191	\$	440,000	\$	100,000
	Total Other Charges	\$	1,021,875	\$	1,547,482	\$	1,392,985
58810	COVID-19 Grant #10						
189	Other Salaries and Wages	\$	3,626	\$	-	\$	-
201	Social Security	\$	225	\$	-	\$	-
204	Pensions	\$	212	\$	-	\$	-
210	Unemployment Compensation	\$	2	\$	-	\$	-
212	Employer Medicare	\$	53	\$	-	\$	-
355	Travel	\$	978	\$	-	\$	-
435	Office Supplies	\$	12,133	\$	-	\$	-
499	Other Supplies and Materials	\$	7,401	\$	-	\$	-
	Total COVID-19 Grant #10	\$	24,630	\$	-	\$	-
58900	Miscellaneous						
540	Tax Relief Program	\$	103,918	\$	105,000	\$	105,000
	Total Miscellaneous	\$	103,918	\$	105,000	\$	105,000
	Total Other Operations	\$	1,768,722	\$	2,535,753	\$	2,195,582
91110	General Administration Projects						
307	Communication	\$	21,000	\$	52,851	\$	59,089
	Total General Administration Projects	\$	21,000	\$	52,851	\$	59,089
91150	Social, Cultural and Recreation Projects						
715	Land	\$	-	\$	41,368	\$	-
		\$	-	\$	41,368	\$	-
91170	Public Utility Projects						
316	Contributions	\$	100,000	\$	-	\$	-
	Total General Administration Projects	\$	100,000	\$	-	\$	-
	Total Capital Projects	\$	121,000	\$	94,219	\$	59,089
	Total General Fund Expenditures	\$	23,698,211	\$	27,866,220	\$	28,648,897
	Net Change in Fund Balance	\$	2,606,492	\$	(35,188)	\$	(1,844,311)
	Fund Balance July 1,	\$	11,673,039	\$	14,279,531	\$	14,244,343
	Fund Balance June 30,	\$	14,279,531	\$	14,244,343	\$	12,400,032



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 112

COURTHOUSE & JAIL MAINTENANCE FUND

		2025	2026	2027
		Audited	Estimated	Proposed
Courthouse and Jail Maintenance Fund - Fund 112				
Revenues and Other Sources				
40260	Litigation Tax - Special Purpose	\$ 28,980	\$ 33,000	\$ 30,000
	Total Local Taxes	\$ 28,980	\$ 33,000	\$ 30,000
42191	Courtroom Security Fee - Circuit	\$ 268	\$ 300	\$ 250
42591	Courtroom Security Fee - Chancery	\$ -	\$ 20	\$ -
	Total Fines, Forfeitures and Penalties	\$ 268	\$ 320	\$ 250
	Total Revenues and Other Sources	\$ 29,248	\$ 33,320	\$ 30,250
Expenditures				
58400	Other Charges			
335	Maintenance and Repair Services - Buildings	\$ -	\$ 34,885	\$ 30,000
510	Trustee's Commission	\$ 281	\$ 350	\$ 350
	Total Other Charges	\$ 281	\$ 35,235	\$ 30,350
	Net Change in Fund Balance	\$ 28,967	\$ (1,915)	\$ (100)
	Fund Balance July 1,	\$ 48,139	\$ 77,106	\$ 75,191
	Fund Balance June 30,	\$ 77,106	\$ 75,191	\$ 75,091



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 116 SOLID WASTE FUND

		2025	2026	2027
		Audited	Estimated	Proposed
Solid Waste Fund - Fund 116				
Revenues and Other Sources				
40110	Current Property Tax	\$ 392,577	\$ 412,000	\$ 304,273
40120	Trustee's Collections - Prior Year	\$ 9,661	\$ 8,000	\$ 9,207
40125	Trustee's Collections - Bankruptcy	\$ 30	\$ -	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 4,491	\$ 3,300	\$ 2,125
40140	Interest and Penalty	\$ 2,220	\$ 1,800	\$ 1,417
	Total Local Taxes	\$ 408,979	\$ 425,100	\$ 317,022
43106	Commercial and Industrial Waste Collection Charge	\$ 825,789	\$ 977,300	\$ 980,000
43107	Residential Waste Collection Charge	\$ 1,167,776	\$ 1,151,000	\$ 1,150,000
43110	Tipping Fees	\$ 750	\$ 1,250	\$ 750
43113 MATBX	Surcharge - General - Mattress and Box Springs	\$ 15	\$ -	\$ -
43114	Solid Waste Disposal Fee	\$ 113,470	\$ 157,600	\$ 130,000
43116	Waste Tire Disposal	\$ 45,185	\$ 48,000	\$ 46,500
43116 SWFAC	Waste Tire Disposal - Solid Waste Facility	\$ 11,415	\$ 20,000	\$ 18,000
	Total General Service Charges	\$ 2,164,400	\$ 2,355,150	\$ 2,325,250
44110	Investment Income	\$ 23,039	\$ 27,000	\$ 25,000
44145	Sale of Recycled Materials	\$ 201,503	\$ 219,000	\$ 150,000
44530	Sale of Equipment	\$ 1,857	\$ 8,255	\$ -
	Total Other Local Revenues	\$ 226,399	\$ 254,255	\$ 175,000
46170	Solid Waste Grants	\$ 18,973	\$ 114,646	\$ -
	Total State of Tennessee	\$ 18,973	\$ 114,646	\$ -
46830	Beer Tax	\$ 17,752	\$ -	\$ -
46840	Alcoholic Beverage Tax	\$ 122,939	\$ -	\$ -
46840 SPECI	Alcoholic Beverage Tax - Special	\$ 33	\$ -	\$ -
	Total Other State Revenues	\$ 140,724	\$ -	\$ -
48130	Contributions	\$ 57,649	\$ 31,339	\$ 32,313
	Total Other Governments and Citizen Groups	\$ 57,649	\$ 31,339	\$ 32,313
48990	Other	\$ 864	\$ -	\$ -
	Other	\$ 864	\$ -	\$ -
	Total Revenues and Other Sources	\$ 3,017,988	\$ 3,180,490	\$ 2,849,585
Expenditures				
55754	Landfill Operation and Maintenance			
103	Assistant(s)	\$ 63,209	\$ 68,562	\$ 73,355
105	Supervisor/Director	\$ 54,136	\$ 30,358	\$ -
140	Salary Supplements	\$ 58,942	\$ 75,945	\$ 156,627
149	Laborers	\$ 321,235	\$ 330,467	\$ 426,335
161	Secretary(s)	\$ 48,090	\$ 49,533	\$ -
162	Clerical Personnel	\$ 45,418	\$ 46,780	\$ 48,653
169	Part-Time Personnel	\$ -	\$ 34,201	\$ 66,843
184	Educational Incentive - Official/Admin Officer	\$ 3,727	\$ 3,613	\$ 1,300
186	Longevity Pay	\$ 5,600	\$ 5,500	\$ 4,700
187	Overtime Pay	\$ 14,017	\$ 4,858	\$ 4,160
187 CMPPO	Overtime Pay - Comp Time Payout	\$ 1,497	\$ -	\$ -
187 COMP	Overtime Pay - Compensatory Time	\$ 555	\$ 807	\$ -
187 VACAY	Overtime Pay - Vacation	\$ 2,127	\$ 3,032	\$ -
188	Bonus Payments	\$ 11,416	\$ -	\$ -
196	In-Service Training	\$ 699	\$ 850	\$ 1,000
201	Social Security	\$ 34,968	\$ 36,578	\$ 38,772
204	Pensions	\$ 29,824	\$ 32,185	\$ 39,877
205	Employee and Dependent Insurance	\$ 207	\$ -	\$ 1,080
206	Life Insurance	\$ 99	\$ 155	\$ 225
207	Medical Insurance	\$ 87,646	\$ 84,378	\$ 81,692
208	Dental Insurance	\$ 21	\$ 289	\$ 514
209	Disability Insurance	\$ 348	\$ 544	\$ 786
210	Unemployment Compensation	\$ 1,203	\$ 2,535	\$ 1,960
212	Employer Medicare	\$ 8,178	\$ 8,555	\$ 9,068

307	Communication	\$	7,437	\$	7,800	\$	8,700
312	Contracts with Private Agencies	\$	1,617,978	\$	1,610,000	\$	1,670,000
317	Data Processing Services	\$	3,808	\$	9,100	\$	3,344
318	Debt Collection Services	\$	-	\$	750	\$	500
320	Dues and Memberships	\$	969	\$	2,285	\$	1,061
321	Engineering Services	\$	5,399	\$	19,159	\$	18,000
322	Evaluation and Testing	\$	444	\$	700	\$	550
334	Maintenance Agreements	\$	2,215	\$	3,100	\$	3,400
335	Maintenance and Repair Services - Buildings	\$	11,681	\$	24,000	\$	10,000
336	Maintenance and Repair Services - Equipment	\$	12,523	\$	10,000	\$	12,000
338	Maintenance and Repair Services - Vehicles	\$	6,014	\$	21,500	\$	15,000
347	Pest Control	\$	120	\$	1,931	\$	516
348	Postal Charges	\$	16,067	\$	16,850	\$	17,000
349	Printing, Stationery and Forms	\$	6,192	\$	6,500	\$	6,700
355	Travel	\$	12,196	\$	10,750	\$	11,000
360	Brokerage Fees - Recyclables	\$	118,397	\$	115,000	\$	115,000
361	Permits	\$	3,275	\$	2,650	\$	4,000
399	Other Contracted Services	\$	1,369	\$	1,381	\$	250
409	Crushed Stone	\$	-	\$	475	\$	750
410	Custodial Supplies	\$	1,090	\$	2,500	\$	2,500
412	Diesel Fuel	\$	16,724	\$	22,500	\$	23,500
422	Food Supplies	\$	9,208	\$	9,500	\$	9,000
424	Garbage Supplies	\$	12,739	\$	8,500	\$	13,000
425	Gasoline	\$	5,333	\$	5,500	\$	6,000
435	Office Supplies	\$	1,148	\$	1,200	\$	1,350
442	Propane Gas	\$	3,864	\$	4,400	\$	4,500
446	Small Tools	\$	21,337	\$	2,225	\$	2,100
450	Tires and Tubes	\$	3,540	\$	7,200	\$	5,000
451	Uniforms	\$	4,108	\$	2,795	\$	3,750
452	Utilities	\$	42,793	\$	50,000	\$	52,000
462	Wire	\$	8,400	\$	6,076	\$	8,000
499	Other Supplies and Materials	\$	758	\$	1,500	\$	1,000
502	Building and Contents Insurance	\$	16,085	\$	16,433	\$	20,473
506	Liability Insurance	\$	1,408	\$	1,938	\$	1,473
509	Refunds	\$	9,470	\$	1,162	\$	1,100
510	Trustee's Commission	\$	30,727	\$	34,000	\$	31,500
511	Vehicle and Equipment Insurance	\$	21,266	\$	32,058	\$	31,375
513	Workman's Compensation Insurance	\$	16,441	\$	13,624	\$	28,574
516	Other Self-Insured Claims	\$	244	\$	-	\$	-
590	Transfers To Other Funds	\$	875,000	\$	-	\$	-
599	Other Charges	\$	22	\$	300	\$	300
709	Data Processing Equipment	\$	-	\$	-	\$	1,800
711	Furniture and Fixtures	\$	85	\$	-	\$	500
718	Motor Vehicles	\$	60,273	\$	53,964	\$	330,000
733	Solid Waste Equipment	\$	39,739	\$	-	\$	-
733 RCYEQ	Solid Waste Equipment - Recycling Equipment Grant	\$	-	\$	123,552	\$	-
733 USOIL	Solid Waste Equipment - Used Oil Grant	\$	-	\$	4,649	\$	-
	Total Landfill Operation and Maintenance	\$	3,821,048	\$	3,089,232	\$	3,433,513
58120	Industrial Development						
316 TIF	Contributions - Tax Increment Financing	\$	915	\$	915	\$	615
	Total Industrial Development	\$	915	\$	915	\$	615
	Total Expenditures	\$	3,821,963	\$	3,090,147	\$	3,434,128
	Net Change in Fund Balance	\$	(803,975)	\$	90,343	\$	(584,543)
	Fund Balance July 1,	\$	2,130,839	\$	1,326,864	\$	1,417,207
	Fund Balance June 30,	\$	1,326,864	\$	1,417,207	\$	832,664



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 119

INDUSTRIAL/ECONOMIC DEVELOPMENT FUND

		2025	2026	2027
		Audited	Estimated	Proposed
Industrial/Economic Development Fund - Fund 119				
Revenues and Other Sources				
40330	Wholesale Beer Tax	\$ 215,815	\$ -	\$ -
	Total Local Taxes	\$ 215,815	\$ -	\$ -
	Total Revenue and Other Sources	\$ 215,815	\$ -	\$ -
Expenditures				
58120	Industrial Development			
316	Contributions	\$ 12,500	\$ -	\$ -
	Total Industrial Development	\$ 12,500	\$ -	\$ -
91110	General Administration Projects			
316	Contributions	\$ 44,559	\$ -	\$ -
	Total General Administration Projects	\$ 44,559	\$ -	\$ -
91170	Public Utility Projects			
316	Contributions	\$ -	\$ -	\$ 30,000
316 BRACE	Contributions - Brace Road	\$ -	\$ 18,000	\$ -
316 FAIRV	Contributions - Fairview Road	\$ -	\$ -	\$ 12,000
510	Trustee's Commission	\$ 2,064	\$ 210	\$ -
	Total Public Utility Projects	\$ 2,064	\$ 18,210	\$ 42,000
	Total Expenditures	\$ 59,123	\$ 18,210	\$ 42,000
	Net Change in Fund Balance	\$ 156,692	\$ (18,210)	\$ (42,000)
	Fund Balance July 1,	\$ 280,385	\$ 437,077	\$ 418,867
	Fund Balance June 30,	\$ 437,077	\$ 418,867	\$ 376,867



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 122 DRUG CONTROL FUND

		2025	2026	2027
		Audited	Estimated	Proposed
Drug Control Fund - Fund 122				
Revenues and Other Sources				
42140	Drug Control Fines	\$ 7,271	\$ 6,800	\$ 5,000
	Total Fines, Forfeitures and Penalties	\$ 7,271	\$ 6,800	\$ 5,000
42340	Drug Control Fines	\$ 4,022	\$ 5,000	\$ 5,000
	Total General Sessions Court	\$ 4,022	\$ 5,000	\$ 5,000
42865	Drug Task Force Forfeitures and Seizures	\$ 6,133	\$ 3,000	\$ 6,000
	Total Judicial District Drug Program	\$ 6,133	\$ 3,000	\$ 6,000
44530	Sale of Equipment	\$ 8,602	\$ -	\$ -
	Total Other Local Revenue	\$ 8,602	\$ -	\$ -
	Total Revenues and Other Sources	\$ 26,028	\$ 14,800	\$ 16,000
Expenditures				
54150	Drug Enforcement			
196	In-Service Training	\$ -	\$ -	
307	Communication	\$ 14,876	\$ 17,000	\$ 18,000
319	Confidential Drug Enforcement Payments	\$ 5,000	\$ 5,000	\$ 5,000
355	Travel	\$ -	\$ -	\$ 3,000
357	Veterinary Services	\$ -	\$ -	\$ 750
401	Animal Food and Supplies	\$ 129	\$ -	\$ 750
431	Law Enforcement Supplies	\$ -	\$ -	\$ 1,000
510	Trustee's Commission	\$ 222	\$ 275	\$ 300
599	Other Charges	\$ 123	\$ -	\$ 800
709	Data Processing Equipment	\$ -	\$ -	\$ 1,000
716	Law Enforcement Equipment	\$ 867	\$ 2,500	\$ 2,500
	Total Drug Enforcement	\$ 21,217	\$ 24,775	\$ 33,100
	Net Change in Fund Balance	\$ 4,811	\$ (9,975)	\$ (17,100)
	Fund Balance July 1,	\$ 50,538	\$ 55,349	\$ 45,374
	Fund Balance June 30,	\$ 55,349	\$ 45,374	\$ 28,274



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 131 HIGHWAY FUND

		2025	2026	2027
		Audited	Estimated	Proposed
Highway/Public Works Fund - Fund 131				
Revenues and Other Sources				
40110	Current Property Tax	\$ 1,938,536	\$ 2,027,398	\$ 2,439,978
40120	Trustee's Collections - Prior Year	\$ 47,709	\$ 39,450	\$ 73,835
40125	Trustee's Collections - Bankruptcy	\$ 113	\$ -	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 22,177	\$ 16,000	\$ 17,039
40140	Interest and Penalty	\$ 10,965	\$ 9,000	\$ 11,359
	Total Local Taxes	\$ 2,019,500	\$ 2,091,848	\$ 2,542,211
40280	Mineral Severance Tax	\$ 52,747	\$ 60,000	\$ 60,000
	Total County Local Option Taxes	\$ 52,747	\$ 60,000	\$ 60,000
44110	Investment Income	\$ 40,298	\$ -	\$ -
44145	Sale of Recycled Materials	\$ 8,953	\$ 6,244	\$ -
	Total Other Local Revenue	\$ 49,251	\$ 6,244	\$ -
44530	Sale of Equipment	\$ 18,250	\$ 69,035	\$ -
	Total Nonrecurring Items	\$ 18,250	\$ 69,035	\$ -
46420	State Aid Program	\$ 846,292	\$ 587,093	\$ 220,000
	Total State of Tennessee	\$ 846,292	\$ 587,093	\$ 220,000
46920	Gasoline and Motor Fuel Tax	\$ 2,983,444	\$ 2,945,000	\$ 2,900,000
46925	Hybrid/Electric Vehicle Registration	\$ 35,961	\$ 45,433	\$ 24,000
46930	Petroleum Special Tax	\$ 29,259	\$ 29,259	\$ 26,821
	Total Other State Revenues	\$ 3,048,664	\$ 3,019,692	\$ 2,950,821
48130	Contributions	\$ 105,447	\$ 84,280	\$ -
	Total Other Governments and Citizens Groups	\$ 105,447	\$ 84,280	\$ -
49700	Insurance Recovery	\$ -	\$ 14,457	\$ -
	Total Other Sources (Non-Revenue)	\$ -	\$ 14,457	\$ -
	Total Revenue and Other Sources	\$ 6,140,151	\$ 5,932,649	\$ 5,773,032
Expenditures				
58120	Industrial Development			
316 TIF	Contributions - Tax Increment Financing	\$ 4,558	\$ 4,558	\$ 5,543
	Total Industrial Development	\$ 4,558	\$ 4,558	\$ 5,543
61000	Administration			
101	County Official/Administrative Officer	\$ 108,514	\$ 111,769	\$ 114,708
119	Accountants/Bookkeepers	\$ 98,648	\$ 120,956	\$ 98,030
166	Custodial Personnel	\$ 2,262	\$ 1,112	\$ 4,681
184	Educational Incentive - Official/Admin Officer	\$ 5,382	\$ 5,366	\$ 3,900
186	Longevity Pay	\$ 3,500	\$ 3,600	\$ 700
187	Overtime Pay	\$ 545	\$ 325	\$ 1,248
187 VACAY	Overtime Pay - Vacation	\$ 5,213	\$ 5,355	\$ 7,676
188	Bonus Payments	\$ 2,000	\$ -	\$ -
201	Social Security	\$ 13,369	\$ 14,715	\$ 14,275
204	Pensions	\$ 12,809	\$ 13,620	\$ 16,106
205	Employee and Dependent Insurance	\$ 360	\$ 210	\$ -
206	Life Insurance	\$ 75	\$ 45	\$ -
207	Medical Insurance	\$ 17,982	\$ 26,727	\$ 30,634
208	Dental Insurance	\$ 257	\$ 150	\$ -
210	Unemployment Compensation	\$ 488	\$ 818	\$ 630
212	Employer Medicare	\$ 3,127	\$ 3,500	\$ 3,339
215	On-Behalf Payments for OPEB	\$ 1,050	\$ 1,050	\$ 1,050
307	Communication	\$ 7,454	\$ 7,075	\$ 11,000
317	Data Processing Services	\$ 925	\$ 1,740	\$ 1,850
320	Dues and Memberships	\$ 5,104	\$ 5,105	\$ 5,135
322	Evaluation and Testing	\$ 1,450	\$ 1,600	\$ 2,000
332	Legal Notices, Recording and Court Costs	\$ 123	\$ -	\$ 1,000
347	Pest Control	\$ 240	\$ 381	\$ 520
348	Postal Charges	\$ -	\$ -	\$ 150

349	Printing, Stationery and Forms	\$	-	\$	41	\$	1,500
355	Travel	\$	4,269	\$	1,015	\$	4,400
359	Disposal Fees	\$	-	\$	-	\$	300
410	Custodial Supplies	\$	641	\$	635	\$	750
435	Office Supplies	\$	1,636	\$	1,295	\$	2,000
452	Utilities	\$	14,175	\$	14,750	\$	18,000
509	Refunds	\$	151	\$	91	\$	-
513	Workman's Compensation Insurance	\$	1,454	\$	2,049	\$	-
515	Liability Claim	\$	-	\$	-	\$	1,000
599	Other Charges	\$	4,503	\$	1,658	\$	5,000
719	Office Equipment	\$	2,421	\$	420	\$	5,000
	Total Administration	\$	320,127	\$	347,173	\$	356,582
62000	Highway and Bridge Maintenance						
141	Foremen	\$	144,144	\$	150,625	\$	157,152
143	Equipment Operators	\$	389,703	\$	408,678	\$	425,917
145	Equipment Operators - Light	\$	333,034	\$	268,143	\$	366,469
147	Truck Drivers	\$	264,190	\$	356,543	\$	363,426
149	Laborers	\$	129,442	\$	176,417	\$	199,141
186	Longevity Pay	\$	27,000	\$	28,400	\$	27,900
187	Overtime Pay	\$	35,548	\$	31,548	\$	44,611
187 VACAY	Overtime Pay - Vacation	\$	44,184	\$	43,505	\$	106,017
188	Bonus Payments	\$	29,500	\$	-	\$	-
201	Social Security	\$	82,661	\$	89,000	\$	103,090
204	Pensions	\$	73,544	\$	88,500	\$	117,436
205	Employee and Dependent Insurance	\$	408	\$	710	\$	720
206	Life Insurance	\$	84	\$	185	\$	150
207	Medical Insurance	\$	245,993	\$	254,023	\$	306,342
208	Dental Insurance	\$	296	\$	630	\$	514
209	Disability Insurance	\$	303	\$	655	\$	524
210	Unemployment Compensation	\$	7,240	\$	7,400	\$	7,140
212	Employer Medicare	\$	19,332	\$	21,000	\$	24,110
351	Rentals	\$	9,998	\$	18,000	\$	30,000
402	Asphalt	\$	1,191,412	\$	875,000	\$	1,247,163
403	Asphalt - Cold Mix	\$	67,424	\$	54,339	\$	60,000
408	Concrete	\$	34,246	\$	14,500	\$	40,000
409	Crushed Stone	\$	527,902	\$	425,175	\$	460,000
440	Pipe - Metal	\$	113,735	\$	146,193	\$	120,000
443	Road Signs	\$	8,818	\$	20,748	\$	30,000
455	Wood Products	\$	3,501	\$	2,335	\$	8,000
456	Gravel and Chert	\$	-	\$	-	\$	5,000
513	Workman's Compensation Insurance	\$	53,742	\$	56,109	\$	-
516	Other Self-Insured Claims	\$	-	\$	-	\$	3,600
599	Other Charges	\$	119,724	\$	39,963	\$	50,000
	Total Highway and Bridge Maintenance	\$	3,957,108	\$	3,578,324	\$	4,304,422
63100	Operation and Maintenance of Equipment						
142	Mechanic(s)	\$	201,873	\$	237,308	\$	247,030
186	Longevity Pay	\$	6,300	\$	7,800	\$	8,300
187	Overtime Pay	\$	8,446	\$	9,039	\$	9,256
187 VACAY	Overtime Pay - Vacation	\$	8,873	\$	11,868	\$	18,839
188	Bonus Payments	\$	4,000	\$	-	\$	-
201	Social Security	\$	13,696	\$	16,049	\$	17,058
204	Pensions	\$	12,928	\$	15,916	\$	19,644
207	Medical Insurance	\$	39,717	\$	47,100	\$	51,057
210	Unemployment Compensation	\$	840	\$	1,050	\$	1,050
212	Employer Medicare	\$	3,203	\$	3,800	\$	3,990
336	Maintenance and Repair Services - Equipment	\$	190,390	\$	244,000	\$	225,000
412	Diesel Fuel	\$	171,167	\$	208,251	\$	210,000
424	Garage Supplies	\$	3,053	\$	3,038	\$	3,100
425	Gasoline	\$	64,421	\$	60,000	\$	70,000
433	Lubricants	\$	21,749	\$	30,000	\$	20,000
442	Propane Gas	\$	-	\$	325	\$	2,000
450	Tires and Tubes	\$	34,283	\$	42,000	\$	36,000
451	Uniforms	\$	-	\$	-	\$	6,500
513	Workman's Compensation Insurance	\$	4,336	\$	5,738	\$	-
516	Other Self-Insured Claims	\$	500	\$	-	\$	3,000
599	Other Charges	\$	9,431	\$	15,000	\$	9,000
	Total Operation and Maintenance of Equipment	\$	799,206	\$	958,282	\$	960,824

65000	Other Charges				
502	Building and Contents Insurance	\$	10,198	\$	9,395
506	Liability Insurance	\$	4,735	\$	6,520
510	Trustee's Commission	\$	71,733	\$	75,000
511	Vehicle and Equipment Insurance	\$	66,151	\$	92,705
513	Workman's Compensation Insurance	\$	-	\$	-
515	Liability Claim	\$	-	\$	-
599	Other Charges	\$	1,955	\$	2,275
	Total Other Charges	\$	154,772	\$	185,895
68000	Capital Outlay				
321	Engineering Services	\$	-	\$	-
713	Highway Construction	\$	849,866	\$	568,792
714	Highway Equipment	\$	251,561	\$	140,644
791	Other Construction	\$	-	\$	127,383
	Total Capital Outlay	\$	1,101,427	\$	836,819
99100	Transfers Out				
590	Transfers to Other Funds	\$	-	\$	-
	Total Transfers Out	\$	-	\$	-
	Total Expenditures	\$	6,337,198	\$	5,911,051
	Net Change in Fund Balance	\$	(197,047)	\$	21,598
	Fund Balance July 1,	\$	1,725,852	\$	1,528,805
	Fund Balance June 30,	\$	1,528,805	\$	1,550,403



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 151 GENERAL DEBT SERVICE FUND

		2025	2026	2027
		Audited	Estimated	Proposed
General Debt Service- Fund 151				
Revenues and Other Sources				
40110	Current Property Tax	\$ 1,378,578	\$ 1,415,000	\$ 1,379,370
40120	Trustee's Collections - Prior Year	\$ 33,929	\$ 30,000	\$ 41,740
40125	Trustee's Collections - Bankruptcy	\$ 66	\$ -	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 15,771	\$ 10,000	\$ 9,632
40140	Interest and Penalty	\$ 7,796	\$ 5,500	\$ 6,422
	Total County Property Taxes	\$ 1,436,140	\$ 1,460,500	\$ 1,437,164
40210	Local Option Sales Tax	\$ 2,288,050	\$ 2,375,000	\$ 2,325,000
40240	Wheel Tax	\$ 1,075,088	\$ 1,065,900	\$ 1,066,000
40266	Litigation Tax-Jail, Workhouse	\$ 87,851	\$ 95,000	\$ 99,000
	Total County Local Option Taxes	\$ 3,450,989	\$ 3,535,900	\$ 3,490,000
40320	Bank Excise Tax	\$ 104,967	\$ 128,829	\$ 128,000
	Total Statutory Local Taxes	\$ 104,967	\$ 128,829	\$ 128,000
44110	Investment Income	\$ 727,117	\$ 425,000	\$ 95,000
44120	Lease/Rentals/PPP	\$ 35,004	\$ -	\$ -
	Total Recurring Items	\$ 762,121	\$ 425,000	\$ 95,000
48130	Contributions	\$ 1,393,817	\$ 1,661,107	\$ 1,129,344
	Total Other Governments	\$ 1,393,817	\$ 1,661,107	\$ 1,129,344
49800	Transfers In	\$ -	\$ -	\$ 133,759
	Total Other Sources	\$ -	\$ -	\$ 133,759
	Total Revenue and Other Sources	\$ 7,148,034	\$ 7,211,336	\$ 6,413,267
Expenditures				
82110	General Government Debt Service			
601	Principal On Bonds	\$ 2,308,050	\$ 2,376,700	\$ 1,812,250
602	Principal On Notes	\$ 384,150	\$ 398,300	\$ 415,200
	Total General Government Debt	\$ 2,692,200	\$ 2,775,000	\$ 2,227,450
82120	Highways and Streets Debt Service			
601	Principal On Bonds	\$ 214,850	\$ 222,850	\$ 232,300
602	Principal On Notes	\$ 159,100	\$ 167,700	\$ 176,300
	Total Highways and Streets Debt	\$ 373,950	\$ 390,550	\$ 408,600
82130	Education Debt Service			
601	Principal On Bonds	\$ 1,207,100	\$ 1,250,450	\$ 1,300,450
602	Principal On Notes	\$ 141,750	\$ 144,000	\$ 148,500
612	Principal On Other Loans	\$ 246,192	\$ 249,912	\$ 253,692
	Total Education	\$ 1,595,042	\$ 1,644,362	\$ 1,702,642
82210	General Government			
603	Interest On Bonds	\$ 874,116	\$ 861,707	\$ 798,211
604	Interest On Notes	\$ 53,661	\$ 39,717	\$ 25,025
	Total General Government	\$ 927,777	\$ 901,424	\$ 823,236
82220	Highways and Streets			
603	Interest On Bonds	\$ 139,835	\$ 271,042	\$ 262,461
604	Interest On Notes	\$ 33,024	\$ 25,387	\$ 17,338
	Total Highway and Streets	\$ 172,859	\$ 296,429	\$ 279,799
82230	Education			
603	Interest On Bonds	\$ 633,809	\$ 872,041	\$ 829,116
604	Interest On Notes	\$ 8,087	\$ 4,962	\$ 1,671
613	Interest On Other Loans	\$ 30,852	\$ 27,132	\$ 23,352
	Total Education	\$ 672,748	\$ 904,135	\$ 854,139
82310	General Government			
509	Refunds	\$ 97	\$ 64	\$ 100
510	Trustee's Commission	\$ 71,787	\$ 77,000	\$ 70,000

606	Other Debt Issuance Charges	\$	1,150	\$	-	\$	-
699	Other Debt Service	\$	11,171	\$	14,412	\$	14,500
	Total General Government	\$	84,205	\$	91,476	\$	84,600
99100	Transfers Out						
590	Transfers to Other Funds	\$	-	\$	401,277	\$	-
	Total Other Uses	\$	-	\$	401,277	\$	-
	Total Expenditures	\$	6,518,781	\$	7,404,653	\$	6,380,466
	Net Change in Fund Balance	\$	629,253	\$	(193,317)	\$	32,801
	Fund Balance July 1,	\$	6,816,878	\$	7,446,131	\$	7,252,814
	Fund Balance June 30,	\$	7,446,131	\$	7,252,814	\$	7,285,615



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 171 GENERAL CAPITAL PROJECTS FUND

		2025	2026	2027
		Audited	Amended	Proposed
General Capital Projects - Fund 171				
Revenues and Other Sources				
44540	Sale of Property	\$ 33,428	\$ -	\$ -
	Total Nonrecurring Items	\$ 33,428	\$ -	\$ -
46170	Solid Waste Grants	\$ -	\$ 187,920	\$ -
46190	Other General Government Grants	\$ -	\$ -	\$ 500,000
	Total General Government Grants	\$ -	\$ 187,920	\$ 500,000
46980	Other State Grants	\$ 1,568,100	\$ 3,600,691	\$ -
	Total State Revenues	\$ 1,568,100	\$ 3,600,691	\$ -
47590	Other Federal Through State	\$ 244,075	\$ 3,551,542	\$ 486,783
	Total Federal Through State	\$ 244,075	\$ 3,551,542	\$ 486,783
49100	Bond Proceeds	\$ 14,800,000	\$ -	\$ -
49410	Premiums On Debt Sold	\$ 1,133,597	\$ -	\$ -
	Total Other Sources	\$ 15,933,597	\$ -	\$ -
	Total Revenue and Other Sources	\$ 17,779,200	\$ 7,340,153	\$ 986,783
Expenditures				
91110	General Administration Projects			
316 GAINE	Contributions - West Gaines School	\$ 45,000	\$ -	\$ -
606	Other Debt Issuance Charges	\$ 406,915	\$ -	\$ -
707 CHREN	Building Improvements - Courthouse Renovations	\$ -	\$ 50,000	\$ 894,444
707 HDCI	Building Improvements - Historical Dev Courthouse Imp Grant	\$ -	\$ -	\$ 555,556
	Total General Administration	\$ 451,915	\$ 50,000	\$ 1,450,000
91140	Public Health and Welfare Projects			
706 HDFAC	Building Construction - Health Dept Facility	\$ 301,999	\$ 3,290,052	\$ 486,783
707 SWTRN	Building Improvements - SW Transfer Station	\$ -	\$ 108,300	\$ 45,000
715 CVCNT	Land - Convenience Centers	\$ -	\$ -	\$ 500,000
715 HDFAC	Land - Health Dept Facility	\$ 203,067	\$ -	\$ -
718 CVCNT	Motor Vehicles - Convenience Centers	\$ 257,012	\$ -	\$ -
733 CVCNT	Solid Waste Equipment - Convenience Centers	\$ 191,311	\$ 120,000	\$ 550,000
733 SWCC	Solid Waste Equipment - Convenience Center Grant	\$ -	\$ 234,900	\$ -
791 CVCNT	Other Construction - Convenience Centers	\$ 158,635	\$ 20,000	\$ 250,000
791 SWIG	Other Construction - SWIG Grant	\$ 1,464,725	\$ 3,600,691	\$ -
	Total Public Health and Welfare	\$ 2,576,749	\$ 7,373,943	\$ 1,831,783
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	\$ 715,211	\$ -	\$ -
	Total Highway and Street Capital	\$ 715,211	\$ -	\$ -
99100	Transfers Out			
590	Transfers to Other Funds	\$ 12,700,000	\$ -	\$ -
	Total Transfers Out	\$ 12,700,000	\$ -	\$ -
	Total Expenditures	\$ 16,443,875	\$ 7,423,943	\$ 3,341,783
	Net Change Fund Balance	\$ 1,335,325	\$ (83,790)	\$ (2,355,000)
	Fund Balance July 1	\$ 3,262,482	\$ 4,597,807	\$ 4,514,017
	Fund Balance June 30	\$ 4,597,807	\$ 4,514,017	\$ 2,159,017



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 176

HIGHWAY CAPITAL PROJECTS FUND

		2025	2026	2027
		Audited	Amended	Proposed
Highway Capital Projects Fund - Fund 176				
Revenues and Other Sources				
46851	State Revenue Sharing - T.V.A.	\$ -	\$ -	\$ 289,462
49100	Bond Proceeds	\$ 6,000,000	\$ -	\$ -
49800	Transfers In	\$ -	\$ 401,277	\$ -
	Total Other Sources (Non-Revenue)	\$ 6,000,000	\$ 401,277	\$ 289,462
Expenditures				
91200	Highway and Street Capital Projects			
713	Highway Construction	\$ 1,064,436	\$ 1,608,160	\$ 3,327,404
714	Highway Equipment	\$ -	\$ 196,583	\$ 440,694
	Total Highway and Street Capital	\$ 1,064,436	\$ 1,804,743	\$ 3,768,098
	Total Expenditures	\$ 1,064,436	\$ 1,804,743	\$ 3,768,098
	Net Change Fund Balance	\$ 4,935,564	\$ (1,403,466)	\$ (3,478,636)
	Fund Balance July 1	\$ 4,879	\$ 4,940,443	\$ 3,536,977
	Fund Balance June 30	\$ 4,940,443	\$ 3,536,977	\$ 58,341



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 141 GENERAL PURPOSE SCHOOL FUND

		2025	2026	2027
		Audited	Budget	Requested
General Purpose School Fund - Fund 141				
Revenues and Other Sources				
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	\$ 5,158,320	\$ 5,070,859	\$ 5,070,859
40120	Trustee's Collections - Prior Year	\$ 149,963	\$ 195,000	\$ 195,000
40125	Trustee's Collections - Bankruptcy	\$ 305	\$ -	\$ -
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	\$ 59,404	\$ 45,000	\$ 45,000
40140	Interest And Penalty	\$ 29,358	\$ 35,000	\$ 35,000
	Total County Property Taxes	\$ 5,397,350	\$ 5,345,859	\$ 5,345,859
40200	County Local Option Taxes			
40210	Local Option Sales Tax	\$ 10,315,861	\$ 8,635,747	\$ 9,835,747
40275	Mixed Drink Tax	\$ 30,277	\$ 25,000	\$ 25,000
	Total County Local Option Taxes	\$ 10,346,138	\$ 8,660,747	\$ 9,860,747
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	\$ 1,544	\$ 1,000	\$ 1,000
	Total Licenses	\$ 1,544	\$ 1,000	\$ 1,000
43000	Charges for Current Services			
43500	Education Services			
43511	Tuition - Regular Day Students	\$ 7,000	\$ 11,100	\$ -
43570	Receipts from Individual Schools	\$ 93,599	\$ 70,000	\$ 70,000
43990	Other Charges for Services	\$ 126,031	\$ 167,000	\$ -
	Total Charges for Current Services	\$ 226,630	\$ 248,100	\$ 70,000
44000	Other Local Revenues			
44100	Recurring Items			
44120	Lease/Rental	\$ 69,911	\$ -	\$ -
44110	Investment Income	\$ -	\$ 3,510	\$ -
44130	Sale Of Materials and Supplies	\$ 1,724	\$ 2,500	\$ 2,500
	Total Recurring Items	\$ 71,635	\$ 6,010	\$ 2,500
44500	Nonrecurring Items			
44530	Sale Of Equipment	\$ 6,294	\$ 30,000	\$ 5,000
44560	Damages Recovered From Individuals	\$ 11,462	\$ 12,000	\$ -
44570	Contributions and Gifts	\$ 18,652	\$ 23,300	\$ -
	Total Nonrecurring Items	\$ 36,408	\$ 65,300	\$ 5,000
44990	Other Local Revenues	\$ 160,223	\$ 139,903	\$ -
	Total Other Local Revenues	\$ 160,223	\$ 139,903	\$ -
46000	State of Tennessee			
46100	General Government Grants			
46175	On-Behalf Contributions for OPEB	\$ 178,665	\$ -	\$ -
	Total General Government Grants	\$ 178,665	\$ -	\$ -
46500	State Education Funds			
46510	Tennessee Investment in Student Achievement	\$ 57,142,799	\$ 57,996,965	\$ 57,782,665
46513	TISA - On-behalf Payments	\$ 102,829	\$ -	\$ -
46515	Early Childhood Education	\$ 1,251,648	\$ 1,254,352	\$ -
46550	Driver Education	\$ 20,893	\$ 16,000	\$ 16,000
46590	Other State Education Funds	\$ 510,970	\$ 1,750,159	\$ 429,748
46596	Paid Paternal Leave	\$ 224,130	\$ 119,000	\$ -
46610	Career Ladder Program	\$ 75,110	\$ 60,000	\$ 60,000
46790	Other Vocational	\$ 803,897	\$ 2,597,459	\$ -
	Total State Education Funds	\$ 60,132,276	\$ 63,793,935	\$ 58,288,413
46800	Other State Revenues			
46980	Other State Grants	\$ 69,409	\$ 149,954	\$ -
46990	Other State Revenues	\$ -	\$ 3,000	\$ -
	Total Other State Revenues	\$ 69,409	\$ 152,954	\$ -

47000	Federal Government				
47100	Federal Through State				
47143	Special Education - Grants to States	\$ 68,060	\$ 83,219	\$ -	
47146	English Language Acquisition Grants	\$ 19,024	\$ -	\$ -	
47150	21st Century Community Learning Centers	\$ 97,780	\$ -	\$ -	
47590	Other Federal Through State	\$ 118,223	\$ 19,960	\$ -	
	Total Federal Through State	\$ 303,087	\$ 103,179	\$ -	
48000	Other Governments and Citizen Groups				
48130	Contributions	\$ 358,560	\$ -	\$ -	
48610	Donations	\$ 99,433	\$ -	\$ -	
	Total Other Governments and Citizen Groups	\$ 457,993	\$ -	\$ -	
49000	Other Sources (Non-Revenue)				
49700	Insurance Recovery	\$ 10,235	\$ 102,422	\$ -	
49800	Transfers In	\$ 195,827	\$ -	\$ -	
	Total Other Sources (Non-Revenue)	\$ 206,062	\$ 102,422	\$ -	
	Total Revenue and Other Sources	\$ 77,587,420	\$ 78,619,409	\$ 73,573,519	

Expenditures

70000	Education				
71000	Instruction				
71100	Regular Instruction Program				
116	Teachers	\$ 22,045,733	\$ 23,158,000	\$ 24,305,000	
117	Career Ladder Program	\$ 39,395	\$ 50,127	\$ 40,000	
128	Homebound Teachers	\$ 27,795	\$ 35,000	\$ 35,000	
163	Educational Assistants	\$ 990,639	\$ 914,550	\$ 1,065,130	
188	Bonus Payments	\$ 1,100	\$ 801,250	\$ 2,500	
189	Other Salaries and Wages	\$ 31,665	\$ 110,500	\$ 10,000	
195	Certified Substitute Teachers	\$ 2,125	\$ 40,000	\$ 40,000	
198	Non-certified Substitute Teachers	\$ 260,323	\$ 350,000	\$ 350,000	
201	Social Security	\$ 1,362,496	\$ 1,607,547	\$ 1,608,900	
204	Pensions	\$ 1,587,633	\$ 1,483,496	\$ 1,630,000	
207	Medical Insurance	\$ 3,801,285	\$ 3,875,500	\$ 4,050,000	
210	Unemployment Compensation	\$ 36,898	\$ 30,000	\$ 30,000	
212	Employer Medicare	\$ 318,496	\$ 376,982	\$ 376,500	
217	Retirement - Hybrid Stabilization	\$ -	\$ 99,004	\$ 158,700	
336	Maintenance and Repair Services - Equipment	\$ -	\$ 2,500	\$ 2,500	
399	Other Contracted Services	\$ 538,459	\$ 547,400	\$ 555,000	
429	Instructional Supplies and Materials	\$ 219,230	\$ 2,198,303	\$ 781,000	
449	Textbooks - Bound	\$ 135,149	\$ -	\$ -	
499	Other Supplies and Materials	\$ 18,507	\$ 17,082	\$ 12,000	
595	TISA - On-behalf Payments	\$ 94,215	\$ -	\$ -	
599	Other Charges	\$ 398	\$ 30,800	\$ 25,000	
722	Regular Instruction Equipment	\$ 72,013	\$ 316,300	\$ 389,000	
	Total Regular Instruction Program	\$ 31,583,554	\$ 36,044,341	\$ 35,466,230	
71100	Lawrence County All Corp Program				
116	Teachers	\$ 1,022,601	\$ 1,095,000	\$ 1,035,000	
163	Educational Assistants	\$ 18,839	\$ 72,000	\$ 55,000	
198	Non-Certified Substitute Teachers	\$ 10,413	\$ -	\$ -	
201	Social Security	\$ 49,117	\$ 73,000	\$ 67,600	
204	Pensions	\$ 56,097	\$ 67,500	\$ 69,300	
207	Medical Insurance	\$ 127,923	\$ 130,000	\$ 127,000	
212	Employer Medicare	\$ 14,421	\$ 17,500	\$ 15,900	
217	Retirement - Hybrid Stabilization	\$ 1,887	\$ 7,500	\$ 5,000	
399	Other Contracted Services	\$ 1,960	\$ -	\$ -	
	Total Lawrence County All Corp Program	\$ 1,303,258	\$ 1,462,500	\$ 1,374,800	
71150	Alternative Instruction Program				
116	Teachers	\$ 320,669	\$ 391,500	\$ 403,000	
163	Educational Assistants	\$ 90,769	\$ 137,900	\$ 138,000	
188	Bonus Payments	\$ -	\$ 13,750	\$ -	
195	Certified Substitute Teachers	\$ -	\$ 500	\$ 1,000	
198	Non-certified Substitutue Teachers	\$ 6,930	\$ 13,000	\$ 15,000	
201	Social Security	\$ 24,459	\$ 31,853	\$ 34,600	
204	Pensions	\$ 25,770	\$ 32,810	\$ 35,800	
207	Medical Insurance	\$ 74,401	\$ 111,900	\$ 105,000	

212	Employer Medicare	\$	5,720	\$	7,599	\$	8,100
217	Retirement - Hybrid Stabilization	\$	-	\$	1,000	\$	1,000
429	Instructional Supplies and Materials	\$	1,434	\$	3,750	\$	4,100
499	Other Supplies and Materials	\$	572	\$	2,000	\$	2,000
599	Other Charges	\$	-	\$	500	\$	500
	Total Alternative Instruction Program	\$	550,724	\$	748,062	\$	748,100
71200	Special Education Program						
116	Teachers	\$	2,034,037	\$	2,196,500	\$	2,298,450
117	Career Ladder Program	\$	4,000	\$	5,000	\$	4,000
128	Homebound Teachers	\$	44,934	\$	50,000	\$	50,000
163	Educational Assistants	\$	1,182,310	\$	1,368,400	\$	1,520,610
171	Speech Pathologist	\$	358,012	\$	411,700	\$	531,330
188	Bonus Payments	\$	-	\$	153,000	\$	-
189	Other Salaries and Wages	\$	21,500	\$	-	\$	-
195	Certified Substitute Teachers	\$	85	\$	5,000	\$	5,000
198	Non-certified Substitute Teachers	\$	56,652	\$	85,700	\$	85,000
201	Social Security	\$	211,673	\$	265,955	\$	278,000
204	Pensions	\$	231,166	\$	267,616	\$	291,400
207	Medical Insurance	\$	816,828	\$	915,250	\$	1,227,000
212	Employer Medicare	\$	49,803	\$	62,712	\$	65,200
217	Retirement - Hybrid Stabilization	\$	-	\$	15,424	\$	22,200
312	Contracts with Private Agencies	\$	194,125	\$	230,000	\$	265,000
336	Maintenance and Repair Services - Equipment	\$	32	\$	1,500	\$	1,500
429	Instructional Supplies and Materials	\$	17,605	\$	38,000	\$	46,000
499	Other Supplies and Materials	\$	9,575	\$	4,000	\$	4,000
595	TISA - On-behalf Payments	\$	8,614	\$	-	\$	-
725	Special Education Equipment	\$	2,911	\$	-	\$	-
	Total Special Education Program	\$	5,243,862	\$	6,075,757	\$	6,694,690
71300	Career and Technical Education Program						
116	Teachers	\$	1,762,545	\$	1,981,450	\$	1,985,600
117	Career Ladder Program	\$	1,000	\$	2,000	\$	-
123	Guidance Personnel	\$	51,200	\$	136,000	\$	68,000
188	Bonus Payments	\$	-	\$	67,000	\$	-
195	Certified Substitute Teachers	\$	170	\$	5,000	\$	5,000
198	Non-certified Substitute Teachers	\$	36,394	\$	53,500	\$	50,000
201	Social Security	\$	106,796	\$	138,778	\$	130,800
204	Pensions	\$	128,262	\$	132,299	\$	171,000
207	Medical Insurance	\$	331,992	\$	388,100	\$	369,000
212	Employer Medicare	\$	25,053	\$	32,976	\$	31,000
217	Retirement - Hybrid Stabilization	\$	-	\$	11,433	\$	13,000
311	Contracts With Other School Systems	\$	325,139	\$	395,000	\$	395,000
336	Maintenance and Repair Services - Equipment	\$	327	\$	2,000	\$	2,000
356	Tuition	\$	-	\$	6,000	\$	-
399	Other Contracted Services	\$	3,029	\$	5,000	\$	5,000
429	Instructional Supplies and Materials	\$	92,149	\$	283,000	\$	98,000
449	Textbooks - Bound	\$	8,234	\$	8,500	\$	7,500
499	Other Supplies and Materials	\$	5,683	\$	48,800	\$	20,000
599	Other Charges	\$	150	\$	288,707	\$	1,000
730	Vocational Instruction Equipment	\$	62,842	\$	1,596,000	\$	3,000
	Total Career and Technical Education Program	\$	2,940,965	\$	5,681,543	\$	3,354,900
71400	Student Body Education Program						
189	Other Salaries & Wages	\$	108,409	\$	430,000	\$	440,000
201	Social Security	\$	6,721	\$	30,680	\$	29,000
204	Pensions	\$	228	\$	31,000	\$	27,000
207	Medical Insurance	\$	-	\$	2,000	\$	-
212	Employer Medicare	\$	1,572	\$	8,100	\$	6,400
217	Retirement - Hybrid Stabilization	\$	-	\$	3,500	\$	3,000
	Total Student Body Education Program	\$	116,930	\$	505,280	\$	505,400
	Total Instruction	\$	41,739,293	\$	50,417,483	\$	48,144,120
72000	Support Services						
72120	Health Services						
105	Supervisor/Director	\$	74,750	\$	77,700	\$	80,000
131	Medical Personnel	\$	461,330	\$	424,480	\$	467,300
188	Bonus Payments	\$	125	\$	10,687	\$	250

189	Other Salaries and Wages	\$	26,949	\$	44,700	\$	36,000
198	Non-Certified Substitute Teachers	\$	-	\$	420	\$	-
201	Social Security	\$	31,291	\$	33,574	\$	36,200
204	Pensions	\$	40,385	\$	40,375	\$	42,600
207	Medical Insurance	\$	129,550	\$	130,600	\$	135,000
212	Employer Medicare	\$	7,318	\$	8,658	\$	8,500
217	Retirement - Hybrid Stabilization	\$	-	\$	5,076	\$	5,000
336	Maintenance and Repair Services - Equipment	\$	-	\$	1,000	\$	1,000
355	Travel	\$	2,494	\$	3,680	\$	3,500
399	Other Contracted Services	\$	15,268	\$	20,000	\$	20,000
413	Drugs and Medical Supplies	\$	12,151	\$	12,000	\$	12,000
499	Other Supplies and Materials	\$	-	\$	5,000	\$	5,000
524	In Service/Staff Development	\$	10,043	\$	10,900	\$	5,000
599	Other Charges	\$	-	\$	1,000	\$	500
735	Health Equipment	\$	-	\$	3,866	\$	1,000
	Total Health Services	\$	811,654	\$	833,716	\$	858,850
72130	Other Student Support						
117	Career Ladder Program	\$	3,000	\$	3,000	\$	1,000
123	Guidance Personnel	\$	1,174,128	\$	1,235,500	\$	1,084,550
130	Social Workers	\$	487,268	\$	550,500	\$	511,700
188	Bonus Payments	\$	-	\$	51,250	\$	-
189	Other Salaries and Wages	\$	125,899	\$	104,050	\$	84,050
195	Certified Substitute Teachers	\$	-	\$	2,000	\$	-
198	Non-certified Substitute Teachers	\$	2,310	\$	4,000	\$	2,000
201	Social Security	\$	98,548	\$	108,778	\$	105,500
204	Pensions	\$	119,133	\$	129,923	\$	115,400
207	Medical Insurance	\$	242,125	\$	251,370	\$	260,000
212	Employer Medicare	\$	24,684	\$	28,893	\$	24,700
217	Retirement - Hybrid Stabilization	\$	-	\$	10,212	\$	12,000
322	Evaluation and Testing	\$	45,934	\$	112,500	\$	112,500
355	Travel	\$	3,923	\$	3,686	\$	3,000
399	Other Contracted Services	\$	8,610	\$	258,650	\$	10,000
499	Other Supplies and Materials	\$	4,604	\$	4,500	\$	2,500
524	In Service/Staff Development	\$	3,690	\$	5,000	\$	5,000
599	Other Charges	\$	-	\$	1,000	\$	1,000
	Total Other Student Support	\$	2,343,856	\$	2,864,812	\$	2,334,900
72210	Regular Instruction Program						
105	Supervisor/Director	\$	328,684	\$	427,640	\$	524,200
117	Career Ladder Program	\$	9,000	\$	12,000	\$	7,000
129	Librarians	\$	763,095	\$	827,000	\$	822,000
163	Educational Assistants - Behavior	\$	-	\$	37,850	\$	155,700
188	Bonus Payments	\$	-	\$	59,625	\$	-
189	Other Salaries and Wages	\$	831,282	\$	803,800	\$	831,900
195	Certified Substitute Teachers	\$	-	\$	500	\$	500
198	Non-certified Substitute Teachers	\$	9,932	\$	10,000	\$	10,000
201	Social Security	\$	113,927	\$	131,447	\$	145,800
204	Pensions	\$	125,799	\$	135,371	\$	156,100
207	Medical Insurance	\$	279,305	\$	324,520	\$	380,900
212	Employer Medicare	\$	26,671	\$	32,265	\$	34,400
217	Retirement - Hybrid Stabilization	\$	-	\$	3,104	\$	6,900
355	Travel	\$	27,012	\$	22,000	\$	24,000
399	Other Contracted Services	\$	305,467	\$	35,000	\$	60,000
499	Other Supplies and Materials	\$	57,625	\$	60,000	\$	45,000
524	In Service/Staff Development	\$	23,181	\$	25,000	\$	25,000
599	Other Charges	\$	558	\$	1,250	\$	1,250
790	Other Equipment	\$	168,748	\$	2,000	\$	10,000
	Total Regular Instruction Program	\$	3,070,286	\$	2,950,372	\$	3,240,650
72215	Alternative Instruction Program						
355	Travel	\$	-	\$	500	\$	500
399	Other Contracted Services	\$	15,534	\$	30,000	\$	30,000
499	Other Supplies and Materials	\$	-	\$	1,000	\$	1,000
524	In Service/Staff Development	\$	-	\$	1,500	\$	1,500
599	Other Charges	\$	-	\$	1,000	\$	1,000
	Total Alternative Instruction Program	\$	15,534	\$	34,000	\$	34,000

72220	Special Education Program				
105	Supervisor/Director	\$	178,548	\$	185,600
117	Career Ladder Program	\$	1,000	\$	1,000
124	Psychological Personnel	\$	79,037	\$	82,300
131	Medical Personnel	\$	87,919	\$	252,500
161	Secretary(ies)	\$	24,832	\$	41,060
188	Bonus Payments	\$	-	\$	12,625
189	Other Salaries and Wages	\$	88,953	\$	86,200
201	Social Security	\$	25,529	\$	42,613
204	Pensions	\$	30,227	\$	43,915
207	Medical Insurance	\$	75,079	\$	120,500
212	Employer Medicare	\$	6,350	\$	9,661
217	Retirement - Hybrid Stabilization	\$	-	\$	5,087
355	Travel	\$	17,750	\$	30,000
399	Other Contracted Services	\$	193,231	\$	339,103
499	Other Supplies and Materials	\$	11,025	\$	29,529
524	In Service/Staff Development	\$	4,354	\$	5,000
599	Other Charges	\$	-	\$	500
	Total Special Education Program	\$	823,834	\$	1,287,193
72230	Career and Technical Education Programs				
105	Supervisor/Director	\$	44,189	\$	47,600
188	Bonus Payments	\$	-	\$	625
201	Social Security	\$	2,662	\$	3,039
204	Pensions	\$	2,810	\$	2,836
207	Medical Insurance	\$	3,905	\$	8,200
212	Employer Medicare	\$	623	\$	709
355	Travel	\$	76,619	\$	97,530
499	Other Supplies and Materials	\$	1,834	\$	5,000
524	In Service/Staff Development	\$	254	\$	25,200
599	Other Charges	\$	-	\$	1,000
	Total Career and Technical Education Program	\$	132,896	\$	191,739
72250	Technology				
105	Supervisor/Director	\$	82,550	\$	84,500
120	Computer Programmer(s)	\$	145,337	\$	148,200
188	Bonus Payments	\$	-	\$	4,250
189	Other Salaries and Wages	\$	73,468	\$	75,800
201	Social Security	\$	17,792	\$	19,464
204	Pensions	\$	18,499	\$	20,055
207	Medical Insurance	\$	60,113	\$	62,600
212	Employer Medicare	\$	4,161	\$	4,562
316	Contributions	\$	358,560	\$	-
350	Internet Connectivity	\$	1,478	\$	85,000
355	Travel	\$	708	\$	5,000
399	Other Contracted Services	\$	144,965	\$	206,980
411	Data Processing Supplies	\$	-	\$	-
499	Other Supplies and Materials	\$	2,613	\$	20,000
524	In Service/Staff Development	\$	-	\$	1,500
599	Other Charges	\$	-	\$	500
709	Data Processing Equipment	\$	5,833	\$	10,000
790	Other Equipment	\$	-	\$	22,700
	Total Technology	\$	916,077	\$	771,111
72290	Other Programs				
215	On-Behalf Payments to OPEB	\$	178,665	\$	-
	Total Other Programs	\$	178,665	\$	-
72310	Board of Education				
118	Secretary to Board	\$	2,400	\$	2,400
188	Bonus Payments	\$	-	\$	750
189	Other Salaries and Wages	\$	31,570	\$	31,000
191	Board and Committee Memebers Fees	\$	21,300	\$	21,600
201	Social Security	\$	2,979	\$	3,471
204	Pensions	\$	2,131	\$	2,646
207	Medical Insurance	\$	218,186	\$	240,000
212	Employer Medicare	\$	788	\$	1,511
305	Audit Services	\$	14,935	\$	15,000
320	Dues and Memberships	\$	12,741	\$	14,000

331	Legal Services	\$	20,220	\$	30,000	\$	30,000
355	Travel	\$	-	\$	2,500	\$	2,500
399	Other Contracted Services	\$	30,022	\$	39,000	\$	26,000
499	Other Supplies and Materials	\$	633	\$	1,000	\$	1,000
506	Liability Insurance	\$	144,764	\$	156,000	\$	160,000
510	Trustee's Commission	\$	284,119	\$	350,000	\$	375,000
513	Workers' Compensation Insurance	\$	583,629	\$	535,000	\$	595,000
524	In Service/Staff Development	\$	17,403	\$	7,500	\$	22,500
533	Criminal Investigation of Applicants - TBI	\$	20,169	\$	25,000	\$	55,000
599	Other Charges	\$	960	\$	1,500	\$	1,500
	Total Board of Education	\$	1,408,949	\$	1,479,878	\$	1,635,750
72320	Director of Schools						
101	County Official/Administrative Officer	\$	167,386	\$	171,500	\$	173,800
117	Career Ladder Program	\$	-	\$	1,000	\$	1,000
161	Secretary(ies)	\$	39,104	\$	40,400	\$	40,800
188	Bonus Payments	\$	-	\$	2,000	\$	-
189	Other Salaries and Wages	\$	1,000	\$	-	\$	-
201	Social Security	\$	12,317	\$	13,324	\$	13,600
204	Pensions	\$	12,461	\$	13,419	\$	14,200
207	Medical Insurance	\$	22,246	\$	23,600	\$	24,300
212	Employer Medicare	\$	2,881	\$	3,129	\$	3,300
307	Communication	\$	119,608	\$	99,000	\$	97,000
320	Dues and Memberships	\$	3,373	\$	5,000	\$	5,000
336	Maintenance and Repair Services - Equipment	\$	-	\$	-	\$	5,000
348	Postal Charges	\$	5,984	\$	8,500	\$	8,500
355	Travel	\$	-	\$	500	\$	500
399	Other Contracted Services	\$	-	\$	20,000	\$	20,000
435	Office Supplies	\$	6,662	\$	10,000	\$	10,000
499	Other Supplies and Materials	\$	1,093	\$	10,000	\$	10,000
524	In Service/Staff Development	\$	831	\$	7,500	\$	2,500
599	Other Charges	\$	3,902	\$	13,500	\$	3,500
701	Administration Equipment	\$	-	\$	-	\$	2,000
	Total Director of Schools	\$	398,848	\$	442,372	\$	435,000
72410	Office of the Principal						
104	Principals	\$	1,368,683	\$	1,408,500	\$	1,450,800
117	Career Ladder Program	\$	7,000	\$	7,000	\$	7,000
139	Assistant Principals	\$	1,520,147	\$	1,644,300	\$	1,679,300
161	Secretary(ies)	\$	703,905	\$	714,710	\$	716,200
188	Bonus Payments	\$	775	\$	56,725	\$	200
201	Social Security	\$	215,089	\$	231,072	\$	239,000
204	Pensions	\$	227,330	\$	238,363	\$	252,500
207	Medical Insurance	\$	487,519	\$	542,000	\$	572,300
212	Employer Medicare	\$	50,303	\$	56,312	\$	56,000
215	On-behalf Payments to OPEB	\$	1,150	\$	2,000	\$	2,600
217	Retirement - Hybrid Stabilization	\$	-	\$	3,025	\$	3,500
320	Dues and Memberships	\$	-	\$	5,000	\$	5,000
399	Other Contracted Services	\$	16,636	\$	22,500	\$	22,500
499	Other Supplies and Materials	\$	2,698	\$	5,000	\$	5,000
524	In Service/Staff Development	\$	8,916	\$	2,500	\$	2,500
599	Other Charges	\$	-	\$	1,000	\$	1,000
701	Administration Equipment	\$	-	\$	1,000	\$	1,000
	Total Office of the Principal	\$	4,610,151	\$	4,941,007	\$	5,016,400
72510	Fiscal Services						
105	Supervisor/Director	\$	97,389	\$	100,000	\$	102,700
119	Accountants/Bookkeepers	\$	177,170	\$	193,400	\$	180,200
188	Bonus Payments	\$	75	\$	4,350	\$	100
201	Social Security	\$	16,155	\$	17,663	\$	17,800
204	Pensions	\$	16,093	\$	19,339	\$	20,400
207	Medical Insurance	\$	44,178	\$	49,200	\$	50,600
212	Employer Medicare	\$	3,778	\$	4,162	\$	4,300
317	Data Processing Services	\$	56,208	\$	55,200	\$	55,800
336	Maintenance and Repair Services - Equipment	\$	-	\$	1,000	\$	1,000
355	Travel	\$	-	\$	1,000	\$	1,000
411	Data Processing Supplies	\$	2,634	\$	4,000	\$	4,000
499	Other Supplies and Materials	\$	357	\$	500	\$	500
524	In Service/Staff Development	\$	1,926	\$	1,500	\$	2,000

599	Other Charges	\$	-	\$	1,000	\$	1,000
701	Administration Equipment	\$	463	\$	2,500	\$	2,500
	Total Fiscal Services	\$	416,426	\$	454,814	\$	443,900
72520	Human Services/Personnel						
105	Supervisor/Director	\$	97,289	\$	99,700	\$	101,300
161	Secretary(ies)	\$	49,750	\$	40,500	\$	41,500
188	Bonus Payments	\$	-	\$	2,750	\$	-
201	Social Security	\$	8,806	\$	9,071	\$	8,900
204	Pensions	\$	8,739	\$	9,065	\$	9,500
207	Medical Insurance	\$	15,622	\$	17,300	\$	23,900
212	Employer Medicare	\$	2,059	\$	2,140	\$	2,100
320	Dues and Memberships	\$	700	\$	1,000	\$	1,000
355	Travel	\$	-	\$	1,000	\$	1,000
399	Other Contracted Services	\$	42,892	\$	47,500	\$	53,000
411	Data Processing Supplies	\$	-	\$	1,000	\$	1,000
499	Other Supplies and Materials	\$	-	\$	2,000	\$	2,000
524	In Service/Staff Development	\$	419	\$	1,500	\$	1,500
599	Other Charges	\$	2,560	\$	13,848	\$	1,000
701	Administration Equipment	\$	-	\$	1,000	\$	1,000
	Total Human Services/Personnel	\$	228,836	\$	249,374	\$	248,700
72610	Operation of Plant						
105	Supervisor/Director	\$	93,389	\$	95,200	\$	97,100
166	Custodial Personnel	\$	707,793	\$	892,500	\$	921,000
188	Bonus Payments	\$	-	\$	33,250	\$	-
189	Other Salaries and Wages	\$	549,163	\$	598,000	\$	566,000
198	Non-certified Substitute Teachers	\$	-	\$	1,000	\$	-
201	Social Security	\$	86,135	\$	98,431	\$	98,300
204	Pensions	\$	74,513	\$	98,528	\$	113,200
207	Medical Insurance	\$	384,383	\$	418,000	\$	447,000
212	Employer Medicare	\$	20,144	\$	23,075	\$	23,000
329	Laundry Service	\$	15,140	\$	18,000	\$	18,000
336	Maintenance and Repair Services - Equipment	\$	534	\$	1,000	\$	1,000
355	Travel	\$	11,153	\$	15,000	\$	15,000
359	Disposal Services	\$	83,818	\$	85,000	\$	106,000
399	Other Contracted Services	\$	234,666	\$	143,742	\$	130,000
410	Custodial Supplies	\$	227,783	\$	230,000	\$	230,000
415	Electricity	\$	1,312,568	\$	1,475,000	\$	1,475,000
434	Natural Gas	\$	232,197	\$	330,000	\$	340,000
454	Water and Sewer	\$	251,660	\$	300,000	\$	300,000
499	Other Supplies and Materials	\$	18,023	\$	10,000	\$	10,000
502	Building and Contents Insurance	\$	355,124	\$	426,000	\$	425,000
524	In Service/Staff Development	\$	-	\$	2,500	\$	2,500
599	Other Charges	\$	2,242	\$	1,500	\$	1,500
720	Plant Operation Equipment	\$	54,792	\$	25,000	\$	20,000
	Total Operation of Plant	\$	4,715,220	\$	5,320,726	\$	5,339,600
72620	Maintenance of Plant						
105	Supervisor/Director	\$	75,350	\$	78,000	\$	78,000
167	Maintenance Personnel	\$	-	\$	413,000	\$	415,800
188	Bonus Payments	\$	-	\$	7,250	\$	-
189	Other Salaries and Wages	\$	393,184	\$	-	\$	-
201	Social Security	\$	27,432	\$	30,450	\$	31,000
204	Pensions	\$	25,417	\$	31,250	\$	35,600
207	Medical Insurance	\$	66,008	\$	72,000	\$	74,000
212	Employer Medicare	\$	6,718	\$	7,105	\$	7,200
329	Laundry Service	\$	7,436	\$	14,000	\$	14,000
335	Maintenance and Repair Services - Buildings	\$	11,759	\$	20,000	\$	20,000
336	Maintenance and Repair Services - Equipment	\$	9,502	\$	20,000	\$	20,000
338	Maintenance and Repair Services - Vehicles	\$	309	\$	5,000	\$	5,000
355	Travel	\$	-	\$	1,000	\$	1,000
399	Other Contracted Services	\$	191,359	\$	299,454	\$	140,000
499	Other Supplies and Materials	\$	834,400	\$	1,257,215	\$	650,000
524	In Service/Staff Development	\$	1,178	\$	1,500	\$	1,500
599	Other Charges	\$	1,571	\$	2,000	\$	2,000
701	Administration Equipment	\$	60	\$	1,000	\$	1,000
717	Maintenance Equipment	\$	-	\$	45,874	\$	10,000
720	Plant Operation Equipment	\$	4,950	\$	25,000	\$	25,000

Total Maintenance of Plant		\$ 1,656,633	\$ 2,331,098	\$ 1,531,100
72710	Transportation			
105	Supervisor/Director	\$ 92,489	\$ 94,800	\$ 97,200
142	Mechanic(s)	\$ 225,639	\$ 253,300	\$ 255,000
146	Bus Drivers	\$ 1,042,066	\$ 1,067,000	\$ 1,082,000
162	Clerical Personnel	\$ 66,146	\$ 67,400	\$ 68,000
188	Bonus Payments	\$ -	\$ 44,375	\$ -
189	Other Salaries and Wages	\$ 200,943	\$ 222,000	\$ 203,000
198	Non-certified Substitute Teachers	\$ 88	\$ 500	\$ 500
201	Social Security	\$ 93,494	\$ 106,425	\$ 105,800
204	Pensions	\$ 85,615	\$ 96,339	\$ 121,000
207	Medical Insurance	\$ 509,901	\$ 508,900	\$ 545,000
212	Employer Medicare	\$ 21,955	\$ 24,949	\$ 24,800
217	Retirement - Hybrid Stabilization	\$ -	\$ 500	\$ 1,000
307	Communication	\$ 8,880	\$ 10,000	\$ 10,000
313	Contracts with Parents	\$ 32,865	\$ 40,000	\$ 25,000
329	Laundry Service	\$ 10,351	\$ 9,000	\$ 12,000
336	Maintenance and Repair Services - Equipment	\$ -	\$ 1,000	\$ 1,000
338	Maintenance and Repair Services - Vehicles	\$ 2,601	\$ 10,000	\$ 10,000
340	Medical and Dental Services	\$ 9,935	\$ 12,000	\$ 12,000
355	Travel	\$ 64,680	\$ 45,000	\$ 50,000
399	Other Contracted Services	\$ 45,708	\$ 118,000	\$ 38,000
412	Diesel Fuel	\$ 213,582	\$ 385,000	\$ 425,000
425	Gasoline	\$ 45,274	\$ 60,000	\$ 65,000
433	Lubricants	\$ 10,567	\$ 10,000	\$ 10,000
450	Tires and Tubes	\$ 43,309	\$ 80,000	\$ 80,000
453	Vehicle Parts	\$ 134,650	\$ 130,000	\$ 130,000
499	Other Supplies and Materials	\$ 22,532	\$ 20,000	\$ 20,000
511	Vehicle and Equipment Insurance	\$ 81,735	\$ 85,000	\$ 98,000
524	In Service/Staff Development	\$ 2,301	\$ 1,000	\$ 1,000
599	Other Charges	\$ 1,570	\$ 500	\$ 2,500
729	Transportation Equipment	\$ 280,000	\$ 625,000	\$ 450,000
	Total Transportation	\$ 3,348,876	\$ 4,127,988	\$ 3,942,800
72810	Central and Other			
399	Other Contracted Services	\$ 149,140	\$ 35,000	\$ 35,000
	Total Central and Other	\$ 149,140	\$ 35,000	\$ 35,000
	Total Support Services	\$ 25,225,881	\$ 28,315,200	\$ 27,026,150
73000	Operation of Non-Instructional Services			
73100	Food Service			
165	Cafeteria Personnel	\$ 17,330	\$ -	\$ -
201	Social Security	\$ 1,074	\$ -	\$ -
204	Pensions	\$ 913	\$ -	\$ -
212	Employer Medicare	\$ 251	\$ -	\$ -
	Total Food Service	\$ 19,568	\$ -	\$ -
73300	Community Services			
105	Supervisor/Director	\$ 15,632	\$ -	\$ -
116	Teachers	\$ 50,756	\$ -	\$ -
163	Educational Assistants	\$ 12,002	\$ -	\$ -
188	Bonus Payments	\$ -	\$ 625	\$ -
189	Other Salaries and Wages	\$ 49,018	\$ 46,800	\$ 48,000
201	Social Security	\$ 7,566	\$ 2,989	\$ 3,000
204	Pensions	\$ 8,545	\$ 2,836	\$ 3,100
207	Medical Insurance	\$ 3,905	\$ 4,400	\$ 8,200
212	Employer Medicare	\$ 1,770	\$ 709	\$ 700
355	Travel	\$ 419	\$ 2,500	\$ 2,500
422	Food Supplies	\$ 381	\$ -	\$ -
499	Other Supplies and Materials	\$ 5,859	\$ 12,000	\$ 12,000
524	In Service/Staff Development	\$ -	\$ 2,000	\$ 2,000
599	Other Charges	\$ 18,632	\$ 18,500	\$ 15,000
790	Other Equipment	\$ 99,433	\$ -	\$ -
	Total Community Services	\$ 273,918	\$ 93,359	\$ 94,500
73400	Early Childhood Education			
116	Teachers	\$ 643,433	\$ 677,825	\$ 25,000

162	Clerical Personnel	\$	25,265	\$	31,000	\$	18,000
163	Educational Assistants	\$	192,949	\$	216,500	\$	25,000
188	Bonus Payments	\$	-	\$	30,813	\$	-
189	Other Salaries and Wages	\$	-	\$	15,125	\$	-
195	Certified Substitute Teachers	\$	85	\$	-	\$	-
198	Non-certified Substitute Teachers	\$	15,272	\$	18,200	\$	5,000
201	Social Security	\$	49,606	\$	55,022	\$	4,000
204	Pensions	\$	55,981	\$	60,101	\$	5,000
207	Medical Insurance	\$	185,204	\$	193,275	\$	10,000
212	Employer Medicare	\$	11,634	\$	13,455	\$	2,000
217	Retirement - Hybrid Stabilization	\$	-	\$	2,131	\$	2,000
355	Travel	\$	178	\$	-	\$	-
412	Diesel Fuel	\$	-	\$	200	\$	-
429	Instructional Supplies and Materials	\$	4,945	\$	-	\$	-
499	Other Supplies and Materials	\$	3,928	\$	-	\$	-
599	Other Charges	\$	-	\$	6,574	\$	-
	Total Early Childhood Education	\$	1,188,480	\$	1,320,221	\$	96,000
	Total Operation of Non-Instructional Services	\$	1,481,966	\$	1,413,580	\$	190,500
76000	Capital Outlay						
76100	Regular Capital Outlay						
399	Other Contracted Services	\$	1,288,284	\$	496,470	\$	-
706	Building Construction	\$	405,234	\$	274,716	\$	-
707	Building Improvements	\$	278,745	\$	337,555	\$	-
715	Land	\$	377,859	\$	-	\$	-
	Total Capital Outlay	\$	2,350,122	\$	1,108,741	\$	-
	Total Capital Outlay	\$	2,350,122	\$	1,108,741	\$	-
80000	Debt Service						
82100	Principal Education Debt Service						
620	Debt Service Contribution to Primary Government	\$	1,393,817	\$	1,128,545	\$	1,129,345
	Total Principal Education Debt Service	\$	1,393,817	\$	1,128,545	\$	1,129,345
82200	Interest Education Debt Service						
620	Debt Service Contribution to Primary Government	\$	-	\$	532,564	\$	-
	Total Interest Education Debt Service	\$	-	\$	532,564	\$	-
	Total Debt Service	\$	1,393,817	\$	1,661,109	\$	1,129,345
99000	Other Uses						
99100	Transfers Out						
590	Transfers to Other Funds	\$	982,950	\$	4,720,000	\$	-
		\$	982,950	\$	4,720,000	\$	-
	Total Expenditures	\$	73,174,029	\$	87,636,113	\$	76,490,115
	Net Change Fund Balance	\$	4,413,391	\$	(9,016,704)	\$	(2,916,596)
	Fund Balance July 1	\$	20,633,367	\$	25,046,758	\$	16,030,054
	Fund Balance June 30	\$	25,046,758	\$	16,030,054	\$	13,113,458



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 142 SCHOOL FEDERAL PROJECTS

		2025	2026	2027
		Audited	Budget	Requested
School Federal Projects - Fund 142				
Revenues and Other Sources				
47000	Federal Government			
47100	Federal Through State			
47131	Vocational Education - Basic Grants to States	\$ 146,972	\$ 155,184	\$ 148,168
47141	Title I Grants to Local Education Agencies	\$ 1,883,677	\$ 2,997,615	\$ 2,290,323
47143	Special Education - Grants to States	\$ 1,928,919	\$ 1,718,898	\$ 1,693,946
47145	Special Education Preschool Grants	\$ 60,071	\$ 72,000	\$ 58,188
47150	21st Century Learning Communities	\$ -	\$ 117,500	\$ -
47189	Eisenhower Professional Development State Grants	\$ 393,454	\$ 694,233	\$ 371,195
47307	COVID-19 Grant B - Esser Planning Math	\$ 3,250	\$ -	\$ -
47309	COVID-19 Grant D - Literacy	\$ 87,790	\$ 74,500	\$ -
47401	American Rescue Plan Act Grant #1 - ESSER/TN All Corp	\$ 2,232,855	\$ -	\$ -
47590	Other Federal Through State	\$ 143,523	\$ 347,114	\$ 147,110
	Total Federal Government	\$ 6,880,511	\$ 6,177,044	\$ 4,708,930
	Total Revenues	\$ 6,880,511	\$ 6,177,044	\$ 4,708,930
Expenditures				
70000	Education			
71000	Instruction			
71100	Regular Instruction Program			
116	Teachers	\$ 644,351	\$ 749,925	\$ 684,925
163	Educational Assistants	\$ 388,229	\$ 451,500	\$ 462,000
195	Certified Substitute Teachers	\$ 1,105	\$ 3,000	\$ -
198	Non-certified Substitute Teachers	\$ 19,845	\$ 41,500	\$ 3,500
201	Social Security	\$ 57,849	\$ 76,550	\$ 70,281
204	Pensions	\$ 58,730	\$ 79,006	\$ 83,037
207	Medical Insurance	\$ 202,409	\$ 363,300	\$ 230,250
212	Employer Medicare	\$ 14,320	\$ 17,903	\$ 16,422
429	Instructional Supplies and Materials	\$ 572,517	\$ 15,900	\$ -
499	Other Supplies and Materials	\$ 1,995	\$ 5,000	\$ -
722	Regular Education Equipment	\$ 238,151	\$ -	\$ -
	Total Regular Instruction Program	\$ 2,199,501	\$ 1,803,584	\$ 1,550,415
71200	Special Education Program			
116	Teachers	\$ 520,401	\$ 518,749	\$ 512,000
163	Educational Assistants	\$ 382,296	\$ 395,000	\$ 414,000
171	Speech Pathologist	\$ 116,759	\$ 122,000	\$ 118,000
189	Other Salaries and Wages	\$ 80	\$ -	\$ -
195	Certified Substitute Teachers	\$ -	\$ 2,500	\$ 2,000
198	Non-certified Substitute Teachers	\$ 18,270	\$ 19,000	\$ 13,000
201	Social Security	\$ 57,720	\$ 62,000	\$ 62,500
204	Pensions	\$ 64,102	\$ 67,600	\$ 77,600
207	Medical Insurance	\$ 273,249	\$ 267,000	\$ 261,000
212	Employer Medicare	\$ 13,675	\$ 16,000	\$ 16,000
429	Instructional Supplies and Materials	\$ 29,395	\$ 1,500	\$ 1,500
499	Other Supplies and Materials	\$ 1,522	\$ 1,000	\$ 1,000
	Total Special Education Program	\$ 1,477,469	\$ 1,472,349	\$ 1,478,600
71300	Career and Technical Education Program			
189	Other Salaries & Wages	\$ -	\$ 6,274	\$ 6,274
201	Social Security	\$ -	\$ 389	\$ 389
204	Pensions	\$ -	\$ 362	\$ 362
212	Employer Medicare	\$ -	\$ 91	\$ 91
336	Maintenance and Repair Services - Equipment	\$ 4,645	\$ 3,000	\$ 3,000
429	Instructional Supplies and Materials	\$ 3,849	\$ 24,000	\$ 24,000
449	Textbooks - Bound	\$ 42,116	\$ -	\$ -
471	Software	\$ 38,638	\$ 23,100	\$ 25,000
730	Vocational Instruction Equipment	\$ 97,232	\$ 48,931	\$ 45,010
	Total Career and Technical Education Program	\$ 186,480	\$ 106,147	\$ 104,126
	Total Instruction	\$ 3,863,450	\$ 3,382,080	\$ 3,133,141

73000	Operation of Non-Instructional Services				
73300	Community Services				
105	Supervisor/Director	\$	-	\$	13,965 \$ -
116	Teacher	\$	-	\$	66,500 \$ -
163	Educational Assistants	\$	-	\$	12,000 \$ -
189	Other Salaries and Wages	\$	-	\$	6,000 \$ -
201	Social Security	\$	-	\$	6,010 \$ -
204	Pensions	\$	-	\$	7,098 \$ -
212	Employer Medicare	\$	-	\$	1,377 \$ -
355	Travel	\$	-	\$	340 \$ -
422	Food Supplies	\$	-	\$	300 \$ -
429	Instructional Supplies and Materials	\$	-	\$	700 \$ -
499	Other Supplies and Materials	\$	-	\$	700 \$ -
524	In Service/Staff Development	\$	-	\$	60 \$ -
	Total Food Service	\$	-	\$	115,050 \$ -
	Total Operation of Non-Instructional Services	\$	-	\$	115,050 \$ -
99000	Other Uses				
99100	Transfers Out				
504	Indirect Cost	\$	-	\$	75,950 \$ 2,101
	Total Other Uses	\$	-	\$	75,950 \$ 2,101
	Total Expenditures	\$	6,627,686	\$	6,177,044 \$ 4,708,930
	Net Change Fund Balance	\$	252,825	\$	- \$ -
	Fund Balance July 1	\$	1,593,002	\$	1,845,827 \$ 1,845,827
	Fund Balance June 30	\$	1,845,827	\$	1,845,827 \$ 1,845,827



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 143 CENTRAL CAFETERIA FUND

		2025	2026	2027
		Audited	Budget	Requested
Central Cafeteria Fund - Fund 143				
Revenues and Other Sources				
43000	Charges for Current Services			
43500	Education Charges			
43522	Lunch Payments - Adults	\$ 121,497	\$ 120,000	\$ 125,000
43525	A La Carte Sales	\$ 232,847	\$ 250,000	\$ 250,000
43570	Receipts for Individual Schools	\$ 10	\$ 4,000	\$ 4,000
	Total Charges for Current Services	\$ 354,354	\$ 374,000	\$ 379,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	\$ 16,964	\$ 4,500	\$ 4,500
44170	Miscellaneous Refunds	\$ -	\$ 4,500	\$ 4,500
	Total Recurring Items	\$ 16,964	\$ 9,000	\$ 9,000
44500	Nonrecurring Items			
44530	Sale of Equipment	\$ 915	\$ -	\$ -
	Total Nonrecurring Items	\$ 915	\$ -	\$ -
	Total Other Local Revenues	\$ 17,879	\$ 9,000	\$ 9,000
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	\$ 40,840	\$ 43,000	\$ 43,000
	Total State of Tennessee	\$ 40,840	\$ 43,000	\$ 43,000
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program	\$ 3,613,983	\$ 3,560,000	\$ 3,600,000
47112	USDA - Commodities	\$ 479,374	\$ 425,000	\$ 450,000
47113	Breakfast	\$ 1,478,839	\$ 1,425,000	\$ 1,460,000
47114	USDA - Other	\$ 65,095	\$ 165,000	\$ 160,000
47590	Other Federal Through State	\$ 162,956	\$ -	\$ -
	Total Federal Through State	\$ 5,800,247	\$ 5,575,000	\$ 5,670,000
	Total Revenues	\$ 6,213,320	\$ 6,001,000	\$ 6,101,000
Expenditures				
70000	Education			
73000	Operation of Non-Instructional Services			
73100	Food Service			
105	Supervisor/Director	\$ 86,763	\$ 91,000	\$ 93,000
119	Accountants/Bookkeepers	\$ 41,984	\$ 44,000	\$ 46,000
165	Cafeteria Personnel	\$ 1,567,629	\$ 1,650,000	\$ 1,727,000
201	Social Security	\$ 99,101	\$ 100,000	\$ 120,000
204	Pensions	\$ 73,754	\$ 93,000	\$ 93,000
207	Medical Insurance	\$ 451,730	\$ 465,000	\$ 485,000
210	Unemployment Compensation	\$ 2,193	\$ 500	\$ 500
212	Employer Medicare	\$ 23,175	\$ 32,000	\$ 34,000
215	On-behalf Payments to OPEB	\$ 600	\$ 600	\$ 600
336	Maintenance and Repair Services - Equipment	\$ 34,794	\$ 45,000	\$ 45,000
354	Transportation - Other than Students	\$ 55,039	\$ 60,000	\$ 63,000
355	Travel	\$ 4,835	\$ 4,000	\$ 7,000
399	Other Contracted Services	\$ 45,695	\$ 45,000	\$ 50,000
422	Food Supplies	\$ 2,619,852	\$ 2,620,000	\$ 2,650,000
435	Office Supplies	\$ 2,573	\$ 5,500	\$ 5,000
469	USDA - Commodities	\$ 479,374	\$ 425,000	\$ 450,000
499	Other Supplies and Materials	\$ 269,179	\$ 270,000	\$ 230,000
524	In Service/Staff Development	\$ 1,924	\$ 2,000	\$ 1,900
710	Food Service Equipment	\$ 18,823	\$ 100,000	\$ 150,000
	Total Food Service	\$ 5,879,017	\$ 6,052,600	\$ 6,251,000
	Total Expenditures	\$ 5,879,017	\$ 6,052,600	\$ 6,251,000
	Net Change Fund Balance	\$ 334,303	\$ (51,600)	\$ (150,000)
	Fund Balance July 1	\$ 2,688,041	\$ 3,022,344	\$ 2,970,744
	Fund Balance June 30	\$ 3,022,344	\$ 2,970,744	\$ 2,820,744



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 146 EXTENDED DAY PROGRAM FUND

		2025	2026	2027
		Audited	Budget	Requested
Extended Day Program - Fund 146				
Revenues and Other Sources				
43000	Charges for Current Services			
43500	Education Charges			
43517	Tuition - Other	\$ 174,056	\$ 217,000	\$ 214,000
	Total Education Charges	\$ 174,056	\$ 217,000	\$ 214,000
44000	Other Local Revenues			
44570	Contributions and Gifts	\$ -	\$ 1,000	\$ -
	Total Other Local Revenues	\$ -	\$ 1,000	\$ -
46000	State of Tennessee			
46800	Other State Revenues			
46990	Other State Revenues	\$ 27,304	\$ 30,000	\$ 23,000
	Total State of Tennessee	\$ 27,304	\$ 30,000	\$ 23,000
	Total Revenues and Other Sources	\$ 201,360	\$ 248,000	\$ 237,000
Expenditures				
73000	Operation of Non-Instructional Services			
73300	Community Services			
189	Other Salaries and Wages	\$ 185,410	\$ 195,500	\$ 194,250
201	Social Security	\$ 11,496	\$ 13,250	\$ 12,500
204	Pensions	\$ 10,411	\$ 12,600	\$ 13,900
212	Employer Medicare	\$ 2,689	\$ 3,600	\$ 3,150
217	Retirement - Hybrid Stabilization	\$ 81	\$ 800	\$ 400
499	Other Supplies and Materials	\$ 9,947	\$ 13,450	\$ 6,900
510	Trustee's Commission	\$ 2,008	\$ 3,650	\$ 2,600
524	In Service/Staff Development	\$ -	\$ 2,050	\$ 2,000
599	Other Charges	\$ 64	\$ 3,100	\$ 1,300
	Total Community Services	\$ 222,106	\$ 248,000	\$ 237,000
	Total Expenditures	\$ 222,106	\$ 248,000	\$ 237,000
	Net Change Fund Balance	\$ (20,746)	\$ -	\$ -
	Fund Balance July 1	\$ 171,054	\$ 150,308	\$ 150,308
	Fund Balance June 30	\$ 150,308	\$ 150,308	\$ 150,308



LAWRENCE COUNTY, TN
GOVERNMENT

FUND 177

EDUCATION CAPITAL PROJECTS FUND

		2025	2026	2027
		Audited	Budget	Requested
Education Capital Projects Fund - Fund 177				
Revenues and Other Sources				
49100	Bonds Issued	\$ 12,000,000	\$ -	\$ -
49800	Transfers In	\$ 1,682,950	\$ 4,720,000	\$ -
	Total Other Sources (Non-Revenue)	\$ 13,682,950	\$ 4,720,000	\$ -
	Total Revenues and Other Sources	\$ 13,682,950	\$ 4,720,000	\$ -
Expenditures				
91300	Education Capital Projects			
321	Engineering Services	\$ 184,000	\$ 109,158	\$ 200,000
399	Other Contracted Services	\$ 47,092	\$ 2,495,000	\$ 24,489
706	Building Construction	\$ 1,786,238	\$ 4,669,000	\$ 1,800,000
707	Building Improvements	\$ 283,266	\$ 2,935,000	\$ 100,000
715	Land	\$ -	\$ 1,150,000	\$ -
724	Site Development	\$ 1,841,946	\$ 191,000	\$ -
790	Other Equipment	\$ 1,181,761	\$ 105,000	\$ -
	Total Education Capital Projects	\$ 5,324,303	\$ 11,654,158	\$ 2,124,489
	Total Expenditures	\$ 5,324,303	\$ 11,654,158	\$ 2,124,489
	Net Change Fund Balance	\$ 8,358,647	\$ (6,934,158)	\$ (2,124,489)
	Fund Balance July 1	\$ 700,000	\$ 9,058,647	\$ 2,124,489
	Fund Balance June 30	\$ 9,058,647	\$ 2,124,489	\$ -



LAWRENCE COUNTY, TN
GOVERNMENT

THE BUDGET OF LAWRENCE COUNTY, TENNESSEE FISCAL YEAR 2026-2027 (JULY 1, 2026 – JUNE 30, 2027)

BUDGET COMMITTEE

David A. Morgan

County Executive

Scott Franks

Commissioner

Phillip Heatherly

Commissioner

Travis Cauwels

Commissioner

Barry Luffman

Commissioner

OFFICE OF ACCOUNTS & BUDGETS

Brandi Williams

Director of Accounts & Budgets

Payton Franklin

Administrative Assistant

Misti Baker

Purchasing Agent

Kristy Tease

Human Resources Director

Pamela Culp

Payroll Accountant

Tracey Niedergeses

Solid Waste Billing Specialist

Kay-Lee Harrington

Deputy Clerk