The Budget Appropriation Resolution

&

Tax Levy of Lawrence County, Tennessee

For the Fiscal Year Ending June 30, 2023

Adopted by the Lawrence County Legislative Body on June 21, 2022

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Roster of Elected Officials

County Executive T.R. Williams

County Commission Chairman T.R. Williams

Chairman Pro Tempore Chris Jackson

County Commissioners

District 1	Wayne Yocom	District 10	Delano Benefield
District 2	Chris Jackson	District 11	Scott Franks
District 3	Dennis Gillespie	District 12	Phillip Heatherly
District 4	Shane Littrell	District 13	Alanna Harris
District 5	Jonathan Bradley	District 14	Nathan Keeton
District 6	Larry Glass	District 15	Tammy Wisdom
District 7	Aaron Story	District 16	Shane Eaton
District 8	Ricky Skillington	District 17	Bert Spearman
District 9	Randy Brewer	District 18	Russ Brewer

Assessor of Property Brady Hutton

Circuit Court Clerk Debbie Riddle

County Clerk Chuck Kizer

Road Superintendent Donnie Joe Brown

Register of Deeds Terra Dickey

Sheriff John Myers

Trustee Kiley Weathers

General Sessions Judge Patricia McGuire

School Board Members

District 1	Royce Neidert	District 6	Corey Rochelle
District 2	Larry Davis	District 7	Ricky Mabry
District 3	Brenda Jacobs	District 8	Kevin Caruso
District 4	Jerry Dryden	District 9	Nicky Hartsfield
District 5	John Daniel		

Lawrence County Government
Organizational Chart

Budget Office (7)
Teresa Purcell-
Finance Director

Ambulance Service (36)
Michelle Ayers-
Dir. Ambulance Serv.

Archives (1)
Ashley Armstrong-
Dir. Archives

CID (12)
John Myers-
Sheriff

Health Department (11)
Devin Exell-
Dir. Health Dept.

Jail (42)
John Myers-
Sheriff

Soil Conservation (1)
Donna Garretson-
Dir. Soil Conservation

Veteran's Affairs (2)
Donnie Morris-
Dir. Vet Affairs

Ag. Extension (2)
Calvin Bryant-
Extension Agent

Annex Building
212 West Gaines St
Lawrenceburg, TN 38464

Courthouse
240 West Gaines St
Lawrenceburg, TN 38464

Election Commission (3)
Tanya White-
Election Administrator

Highway Department (40)
Donnie Joe Brown-
Dir. Highway Dept

Library (10)
Teresa Newton-
Dir. Public Library

Solid Waste (13)
Gary Wayne Hyde-
Dir. Solid Waste

Assessor of Property (6)
Brady Hutton-
Property Assessor

County Clerk (8)
Chuck Kizer-
County Clerk

County Executive (3)
T. R. Williams-
County Executive

Drug Coalition (5)
Trea Dunnavant-
Interim Director

Register of Deeds (4)
Terra Dickey-
Register of Deeds

Trustee (5)
Kiley Weathers-
Trustee

Circuit Court Clerk (12)
Debbie Riddle-
Circuit Court Clerk

Clerk & Master (5)
Kristy Gang-
Clerk & Master

General Sessions (8)
Patricia McGuire-
General Sessions Judge

Data/IT (1)
Steve Walker-
Dir. Data/IT

Maintenance (4)
Mark Brewer-
Dir. Maintenance

Sheriff's Department (52)
John Myers-
Sheriff

Total Number of Employees: 293

Lawrence County School System
Organizational Chart

Central Office (30)
Michael Adkins - Director of Schools

- **David Crockett (52)** Renee Jackson- Principal
- **E. O. Coffman (36)** Brent Long- Principal
- **Ethridge Elementary (54)** Christy Crews- Principal
- **Ingram Sowell (56)** Abigail McKamey- Principal
- **Lawrence Co. High (96)** Brian Porter- Principal
- **Lawrenceburg Public (45)** Pam King- Principal
- **Leoma Elementary (49)** Kathy Burns- Principal
- **Loretto High (50)** Dr. Jennifer Littleton- Principal
- **New Prospect (45)** Dr. Anisha Jones- Principal
- **South Lawrence (63)** Shannon Snider- Principal
- **Summertown Elem. (61)** Ricky Mabry- Principal
- **Summertown High (58)** Lain Hinson- Principal
- **Barnett Ed. Center (11)** Evan White- Principal
- **Transportation & Maintenance (86)** Josh Rogers- Supervisor of Transportation; Larry Brown- Supervisor of Maintenance

TOTAL NUMBER OF EMPLOYEES: 981

LAWRENCE COUNTY

TENNESSEE

DEPARTMENT DIRECTORY

Lawrence County Officials and Department Heads

Accounts & Budgets
Teresa Purcell
700 Mahr Avenue
Lawrenceburg, TN 38464
Phone: 931-766-4199 • Fax: 931-766-1565

Agricultural Extension
Calvin Bryant
2385 Buffalo Road
Lawrenceburg, TN 38464
Phone: 931-762-5506 • Fax: 931-766-1589

Ambulance Service
Michelle Ayers
416 West Gaines Street
Lawrenceburg, TN 38464
Phone: 931-766-3566 • Fax: 931-766-1582

Archives
Ashley Armstrong
2588 Highway 43 South
Leoma, TN 38468
Phone: 931-852-4091 • Fax: 931-852-4092

Assessor of Property
Brady Hutton
212 West Gaines Street, Suite 202
Lawrenceburg, TN 38464
Phone: 931-766-4106

Circuit Court Clerk
Debbie Riddle
240 West Gaines Street, NBU# 12
Lawrenceburg, TN 38464
Phone: 931-766-4138

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

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

County Executive
T.R. Williams
200 West Gaines Street, Suite 201
Lawrenceburg, TN 38464
Phone: 931-766-4128 • Fax: 931-766-2219

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

Election Commission
Tanya White
219 Centennial Boulevard
Lawrenceburg, TN 38464
Phone: 931-762-7836 • Fax: 931-762-7839

General Sessions Judge
Patricia McGuire
240 West Gaines Street, NBU# 16
Lawrenceburg, TN 38464
Phone: 931-766-4155

Health Department
Devin Ezell
2379 Buffalo Road
Lawrenceburg, TN 38464
Phone: 931-762-9406 • Fax: 931-766-1592

Highway Department
Donnie Joe Brown
520 Crescent Factory Drive
Lawrenceburg, TN 38464
Phone: 931-762-4272 • Fax: 931-762-0003

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

Library
Teresa Newton
519 East Gaines Street
Lawrenceburg, TN 38464
Phone: 931-762-4627 • Fax: 931-766-1597

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

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

Sheriff's Department
John Myers
240 West Gaines Street, NBU# 8
Lawrenceburg, TN 38464
Phone: 931-766-4161 • Fax: 931-766-1566

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

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

Trustee
Kiley Weathers
200 West Gaines Street, Suite 101
Lawrenceburg, TN 38464
Phone: 931-766-4110

Veteran's Service Office
Donnie Morris
2375 Buffalo Road
Lawrenceburg, TN 38464
Phone: 931-766-1583 • Fax: 931-766-6412

Lawrence County School System

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

David Crockett Elementary School
Renee Jackson
2301 West Gaines Street
Lawernceburg, TN 38464
Phone: 931-762-2288

E.O. Coffman Middle School
Brent Long
111 Lafayette Street
Lawrenceburg, TN 38464
Phone: 931-762-6340

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

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

Lawrence County High School
Brian Porter
1800 Springer Road
Lawrenceburg, TN 38464
Phone: 931-762-9412

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

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

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

New Prospect Elem. School
Anisha Jones
4520 Pulaski Highway
Lawrenceburg, TN 38464
Phone: 931-762-2934

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

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

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

J.C. Barnett Education Center
Evan White
610 Mahr Avenue
Lawrenceburg, TN 38464
Phone: 931-762-5251 ext. 110

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

LAWRENCE COUNTY

TENNESSEE

FY 2022-2023 BUDGET RESOLUTIONS

RESOLUTION NO. 2022062103

RESOLUTION TO APPROVE NON-PROFIT AND CHARITABLE CONTRIBUTIONS

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in special session this 21st day of June, 2022, approving the contributions to non-profits and charitable organizations as follows:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
56300	**Senior Citizen Assistance**	
316	Loretto Senior Citizens	$ 5,000
316	Lawrenceburg Senior Citizens	$ 5,000
316	My Ride	$ 10,000
316	St. Joseph Senior Citizens	$ 5,000
316	Summertown Senior Citizens	$ 5,000
56900	**Other Social Cultural/Recreational**	
316	Buffalo Services	$ 5,000
316	Lawrence County Reserve Deputy Association	$ 2,500
316	Sandcastle Library	$ 5,000
316	Center for Hope	$ 5,000
316	Kid's Place	$ 15,000
316	God's Storehouse	$ 2,500
316	South Lawrence Citizens for Prog Dev.	$ 2,500
316	The Shelter	$ 5,000
316	Hope Haven Pregnancy Center	$ 5,000
316	County Executive's Discretionary	$ 20,000
	TOTALS	**$ 97,500**

This the 21st day of June, 2022

T.R. WILLIAMS, CHAIRMAN
COUNTY EXECUTIVE

ATTEST:

CHUCK KIZER, COUNTY CLERK

SPONSOR: BUDGET COMMITTEE

SEAL
LAWRENCE COUNTY, TENN

RESOLUTION NO. 2022062104

RESOLUTION TO APPROVE DISTRIBUTION OF THE HOTEL-MOTEL TAX

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

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

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in special session this 21st day of June, 2022, that the proceeds of the hotel-motel tax shall be distributed during the fiscal year 2022-2023 as follows:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
58110		
316	City of Lawrenceburg	$ 4,000
316	Lawrence County Historical Society	$ 3,000
316	Civil War Trails	$ 400
316	Chamber of Commerce	$ 30,000
316	Council for Community Clubs	$ 6,000
316	Hope Botanical Garden	$ 2,000
316	Loretto Lift-Up	$ 3,000
316	LawCo Social	$ 1,000
316	Mainstreet	$ 5,000
	TOTALS	**$ 54,400**

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

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

This the 21st day of June, 2022

T.R. WILLIAMS, CHAIRMAN
COUNTY EXECUTIVE

ATTEST:

CHUCK KIZER, COUNTY CLERK

COUNTY CLERK SEAL LAWRENCE COUNTY, TENNESSEE

SPONSOR: BUDGET COMMITTEE

TAX LEVY RESOLUTION 2022062105

A RESOLUTION FIXING THE TAX LEVY IN LAWRENCE COUNTY TENNESSEE FOR THE YEAR ENDING JUNE 30, 2023

SECTION 1. BE IT RESOLVED, by the Board of Commissioners of Lawrence County, Tennessee, assembled in Special Session on this the 21st day of June 2022, that the combined tax rate for Lawrence County, Tennessee for the year beginning July 1, 2022 shall be $2.0105 on each $100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following:

FUND	RATE
COUNTY GENERAL	$.9670
GENERAL PURPOSE SCHOOL	$.6228
SOLID WASTE	$.0392
DEBT SERVICE	$.2038
HIGHWAY/PUBLIC WORKS	$.1777
TOTAL	$2.0105

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

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

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

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

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

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

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

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

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

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

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

This 21st day of June, 2022

T. R. WILLIAMS, CHAIRMAN
COUNTY EXECUTIVE

ATTEST:

CHUCK KIZER, COUNTY CLERK

COUNTY CLERK SEAL LAWRENCE COUNTY, TENNESSEE

SPONSOR: BUDGET COMMITTEE

APPROPRIATION RESOLUTION 2022062106

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LAWRENCE COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lawrence County, Tennessee, assembled in Special Session on the 21st day of June, 2022, that the amounts hereafter set out are hereby appropriated for the purposes of meeting the expenses of the various funds, departments, institutions, offices, and agencies, of Lawrence County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2022 and ending June 30, 2023, according to the following schedule:

COUNTY GENERAL FUND:		
GENERAL ADMINISTRATION	$	1,826,587
FINANCE	$	1,428,040
ADMINISTRATION OF JUSTICE	$	2,239,504
PUBLIC SAFETY	$	8,387,247
PUBLIC HEALTH & WELFARE	$	4,186,139
OTHER SOCIAL CULTURAL/RECREATIONAL	$	543,335
AGRICULTURAL/NATURAL RESOURCES	$	238,727
OTHER GENERAL GOVERNMENT	$	1,250,334
TRANSFERS OUT	$	7,754,066
TOTAL GENERAL FUND EXPENDITURES	$	27,853,979
COURTHOUSE & JAIL MAINTENANCE:		
TOTAL EXPENDITURES	$	50,450
SOLID WASTE/SANITATION:		
TOTAL EXPENDITURES	$	2,086,634
INDUSTRIAL/COMM. DEVELOPMENT:		
TOTAL EXPENDITURES	$	1,023,000
SOUTHERN TN HIGHER EDUCATION	$	6,450
DRUG CONTROL:		
TOTAL EXPENDITURES	$	41,800
OTHER SPECIAL REVENUE (ARPA)	$	4,287,033
HIGHWAYS/PUBLIC WORKS:		
ADMINISTRATION	$	318,600
HIGHWAY & BRIDGE MAINTENANCE	$	3,632,668
OPERATION & MAINTENANCE OF EQUIP	$	796,365

OTHER CHARGES	$	131,050
CAPITAL OUTLAY	$	620,000
TRANSFERS OUT	$	113,333
TOTAL HIGHWAY EXPENDITURES	$	5,612,016
DEBT SERVICE FUND:		
PRINCIPAL	$	4,638,518
INTEREST	$	1,471,501
OTHER DEBT SERVICE	$	94,500
TOTAL DEBT SERVICE EXPENDITURES - GENERAL	$	6,204,519
GENERAL CAPITAL PROJECTS FUND:		
GENERAL ADMIN. PROJECTS	$	370,349
EDUCATION CAPITAL PROJECTS FUND:		
EDUATION CAPITAL PROJECTS	$	7,420,207
GENERAL PURPOSE SCHOOL FUND:		
INSTRUCTIONAL EXPENDITURES	$	34,549,585
SUPPORT SERVICES	$	2,456,605
REGULAR INSTRUCTION	$	2,421,890
GENERAL ADMINISTRATION	$	1,549,499
OPERATION OF PLANT	$	9,802,458
SUPPORT SERVICES	$	2,860,950
COMMUNITY SERVICES	$	94,445
EDUCATION DEBT SERVICE	$	1,129,045
TOTAL SCHOOL FUND EXPENDITURES	$	54,864,477
CENTRAL CAFETERIA:		
TOTAL EXPENDITURES	$	4,458,500
EXTENDED DAY PROGRAM:		
TOTAL EXPENDITURES	$	149,000

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

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

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund for the Individuals with Disabilities Act (IDEA-Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Tennessee Department of Education.

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

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

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

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division, or department for the year ending June 30, 2022. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2022-2023 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Section 21, Tennessee Code Annotated. Said notes shall be signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2023.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year beginning July 1, 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023, shall be apportioned to the various County funds according to the subdivision of the tax levy for the year beginning July 1, 2022. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect after June 30, 2023.

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

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

This the 21st day of June, 2022.

T.R. WILLIAMS, CHAIRMAN
COUNTY EXECUTIVE

SPONSOR: BUDGET COMMITTEE

ATTEST:

CHUCK KIZER, COUNTY CLERK

COUNTY CLERK SEAL LAWRENCE COUNTY, TENNESSEE

LAWRENCE COUNTY

TENNESSEE

Estimated Revenue from Current Property Tax

ESTIMATED REVENUE FROM CURRENT PROPERTY TAX
ASSESSED VALUATIONS
FISCAL YEAR 2022-2023

REAL & PERSONAL PROPERTY	$ 978,034,408	**1 cent levy =**	$ 100,635
PUBLIC UTILITIES	$ 28,316,301	**6.5% delinquency =**	$ 6,541
TOTAL ASSESSED VALUATION	$ 1,006,350,709	**1 cent levy w/delinquency =**	$ 94,094

FUND	PROPOSED TAX RATE	AMOUNT OF LEVY	RESERVE FOR DELINQUENCY 6.50%	NET ESTIMATED COLLECTION
COUNTY GENERAL	$ 0.9670	$ 9,731,369	$ 632,539	$ 9,098,830
GENERAL PURPOSE SCHOOLS	$ 0.6228	$ 6,267,625	$ 407,396	$ 5,860,229
SOLID WASTE	$ 0.0392	$ 394,547	$ 25,646	$ 368,902
GENERAL DEBT SERVICE	$ 0.2038	$ 2,051,372	$ 133,339	$ 1,918,033
HIGHWAYS/PUBLIC WORKS	$ 0.1777	$ 1,788,113	$ 116,227	$ 1,671,885
TOTAL TAX LEVY	**$ 2.0105**	**$ 20,233,026**	**$ 1,315,147**	**$ 18,917,879**

LAWRENCE COUNTY

TENNESSEE

Summary Statement of Proposed Operations

LAWRENCE COUNTY, TENNESSEE
SUMMARY STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2023

FUND	BEGINNING BALANCE 7/1/2022	ESTIMATED REVENUE	ESTIMATED AVAILABLE FUNDS	TOTAL APPROPRIATIONS	ENDING BALANCE 6/30/2023
COUNTY GENERAL	$ 12,417,515	$ 22,384,186	$ 34,801,701	$ 27,805,650	$ 6,996,051
COURTHOUSE & JAIL MAINTENANCE	$ 62,871	$ 14,450	$ 77,321	$ 50,450	$ 26,871
SOLID WASTE	$ 629,767	$ 1,809,168	$ 2,438,935	$ 2,086,634	$ 352,301
INDUSTRIAL/ECONOMIC DEVELOPMENT	$ 286,696	$ 820,000	$ 1,106,696	$ 1,023,000	$ 83,696
SOUTHERN TENNESSEE HIGHER ED	$ 8,168	$ 5,000	$ 13,168	$ 6,450	$ 6,718
DRUG CONTROL	$ 59,851	$ 20,500	$ 80,351	$ 41,800	$ 38,551
SPECIAL REVENUE ARPA	$ 900	$ 4,289,033	$ 4,289,933	$ 4,287,033	$ 2,900
HIGHWAY/PUBLIC WORKS	$ 2,006,177	$ 4,792,065	$ 6,798,242	$ 5,612,016	$ 1,186,226
GENERAL DEBT SERVICE	$ 6,533,162	$ 6,313,782	$ 12,846,944	$ 6,204,519	$ 6,642,425
GENERAL CAPITAL PROJECTS	$ 428,770	$ -	$ 428,770	$ 370,349	$ 58,421
HIGHWAY CAPITAL PROJECTS	$ 27,703	$ -	$ 27,703	$ -	$ 27,703
EDUCATION CAPITAL PROJECTS	$ 7,441,184	$ -	$ 7,441,184	$ 7,420,207	$ 20,977
GENERAL PURPOSE SCHOOLS	$ 4,065,584	$ 54,864,477	$ 58,930,061	$ 54,864,477	$ 4,065,584
CENTRAL CAFETERIA	$ 1,559,684	$ 4,093,550	$ 5,653,234	$ 4,458,500	$ 1,194,734
EXTENDED DAY CARE	$ 109,468	$ 149,000	$ 258,468	$ 149,000	$ 109,468
TOTALS	**$ 35,637,500**	**$ 99,555,211**	**$ 135,192,711**	**$ 114,380,085**	**$ 20,812,626**

LAWRENCE COUNTY

TENNESSEE

Debt Service Schedule

LAWRENCE COUNTY, TENNESSEE
DEBT SERVICE SCHEDULE
2022-2023

	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2022	General Ledger Account	Paid and/or Matured During Period	Due	General Ledger Account	Interest Paid During Period	Due	Outstanding Balance 6/30/2023
2012 GO USDA Courthouse Renovatio	$165,000	3.375	6/21/2012	12/21/2049	$139,324	82110-601	$139,324	6/21/2023	82210-603	$0.00	6/21/2023	$0
2012 GO USDA Solid Waste Renovatic	$132,000	3.375	4/26/2012	9/26/2049	$111,459	82110-601	$111,459	4/26/2023	82210-603	$0.00	4/26/2023	$0
2012 GO Public Improvement Bond	$2,750,000	1.58623	12/18/2012	12/1/2027	$1,195,000	82110-601	$190,000	12/1/2022	82210-603 82210-603	$12,209.38 $10,309.38	12/1/2022 6/1/2023	$1,005,000
2016 GO Refunding Bond	$7,015,000	2.0000	4/27/2016	5/1/2031	$3,870,000	82110-601	$455,000	5/1/2023	82210-603 82210-603	$45,218.75 $45,218.75	11/1/2022 5/1/2023	$3,415,000
2017A GO Refunding Bond	$9,365,000	2.9570	12/14/2017	6/1/2037	$6,410,000	82110-601	$785,000	12/1/2022	82210-603 82210-603	$93,771.88 $83,959.38	12/1/2022 6/1/2023	$5,625,000
2017 GO Refunding Bond	$8,710,000	2.7112	4/28/2017	4/1/2037	$6,940,000	82110-601	$380,000	4/1/2023	82210-603 82210-603	$94,000.00 $94,000.00	10/1/2022 4/1/2023	$6,560,000
2019 GO School Bonds - School System contribution to county	$9,975,000	2.5700	5/15/2019	5/1/2034	$8,350,000	82130-601	$575,000	5/1/2023	82230-603 82230-603	$138,450.00 $138,450.00	11/1/2022 5/1/2023	$7,775,000
2019A Public Improvement $15,550,0(Bond - Allocation to Fund 156 - 77%	$15,550,000	2.7389	11/13/2019	5/1/2045	$14,800,000	82110-601	$405,000	11/1/2022	82210-603 82210-603	$248,231.25 $238,106.25	11/1/2022 5/1/2023	$14,395,000
2020 Public Improvement $6,000,000	$6,000,000	1.5954	9/22/2020	4/1/2045	$5,815,000	82110-601	$195,000	10/1/2022	82230-603	$60,257.50 $57,332.50	10/1/2022 4/1/2023	$5,620,000
2020 Refunding Bonds $1,375,000	$1,375,000	1.2594	10/22/2020	10/1/2032	$1,275,000	82110-601	$105,000	10/1/2022	82230-603	$14,462.50 $13,412.50	10/1/2022 4/1/2023	$1,170,000
	$61,037,000				$ 48,905,783		$ 3,340,783			$1,387,390		$45,565,000

CAPITAL OUTLAY NOTES	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding Balance 7/1/2022	General Ledger Account	Paid and/or Matured During Period	Due	General Ledger Account	Interest Paid During Period	Due	Outstanding Balance 6/30/2023
2016 Capital Outlay Note - See Fund 158 - Hwy Owes 50% of Note - $4,000,000 Total See Below	$4,000,000	1.56	3/3/2016	3/1/2023	$600,000	82120-602 82130-602	$300,000 $300,000	3/1/2023	82220-604 82230-604	$5,700 $5,700	9/1/2022 3/1/2023	$0
							$600,000			$11,400		
2014 GO Capital Outlay Note	$3,500,000	1.991159	12/19/2014	12/1/2026	$1,580,000	82110-602	$305,000	12/1/2022	82210-604	$16,809.38 $13,759.38	12/1/2022 6/1/2023	$1,275,000
2019 Capital Outlay Note	$450,000	2.55	10/9/2019	10/9/2022	$153,803	82120-602	$153,803	10/9/2022	82220-604	$4,030	10/9/2022	$0
EESI Loan	$3,044,529	1.50%	3/19/2020	11/1/1932	$2,673,480	82130-602	$238,932	7/1/2022	82230-604	$38,112	7/1/2022	$2,434,548
Total - Capital Outlay Notes	$10,994,529				$ 5,007,283		$ 1,297,735			$ 84,111		$ 3,709,548
Totals - Bonds & CON's	$72,031,529				$ 53,913,066		$ 4,638,518			$1,471,501		$49,274,548

TOTAL INTEREST AND PRINCIPAL $ 6,110,019

LAWRENCE COUNTY

TENNESSEE

Sales Tax Projection

Sales Tax Projection for FY 22-23

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2 Yr Average
July	$ 102,817.41	$ 97,764.55	$ 107,916.76	$ 110,282.25	$ 110,105.14	$ 136,783.14	$ 150,659.28	**$ 143,721.21**
August	$ 97,743.68	$ 97,178.90	$ 99,423.99	$ 103,924.80	$ 106,439.58	$ 128,196.01	$ 148,555.75	**$ 138,375.88**
September	$ 75,825.57	$ 96,992.28	$ 98,044.35	$ 108,801.61	$ 110,378.18	$ 124,678.02	$ 147,453.08	**$ 136,065.55**
October	$ 96,868.28	$ 100,447.07	$ 100,627.96	$ 105,672.62	$ 111,345.89	$ 134,404.93	$ 145,054.12	**$ 139,729.53**
November	$ 96,395.70	$ 97,542.41	$ 97,587.08	$ 111,637.98	$ 114,946.81	$ 140,668.24	$ 148,051.59	**$ 144,359.92**
December	$ 92,381.51	$ 93,173.74	$ 107,720.91	$ 109,650.50	$ 118,500.94	$ 135,158.05	$ 141,595.37	**$ 138,376.71**
January	$ 125,859.89	$ 128,110.53	$ 128,755.34	$ 134,771.40	$ 153,005.45	$ 182,250.03	$ 162,767.25	**$ 172,508.64**
February	$ 86,331.57	$ 87,359.48	$ 91,833.72	$ 96,443.35	$ 105,537.47	$ 131,968.98	$ 203,292.99	**$ 167,630.99**
March	$ 91,945.25	$ 81,578.08	$ 94,234.66	$ 114,193.26	$ 102,881.14	$ 114,983.00	$ 136,948.32	**$ 125,965.66**
April	$ 102,807.50	$ 103,417.32	$ 111,275.94	$ 114,203.15	$ 124,349.93	$ 160,614.79	$ 140,844.30	**$ 150,729.55**
May	$ 99,981.80	$ 105,837.34	$ 103,258.44	$ 114,271.46	$ 135,120.89	$ 160,064.99	$ 165,000.00	**$ 162,532.50**
June	$ 93,042.15	$ 102,005.01	$ 107,438.14	$ 115,609.66	$ 123,130.74	$ 158,272.84	$ 160,000.00	**$ 159,136.42**
Total	**$ 1,162,000.31**	**$ 1,191,406.71**	**$ 1,248,117.29**	**$ 1,339,462.04**	**$ 1,415,742.16**	**$ 1,708,043.02**	**$ 1,850,222.05**	**$ 1,779,132.54**
						Estimated		
						FY 22-23 Budget		**$ 1,800,000.00**

LAWRENCE COUNTY
TENNESSEE

Cash Flow Analysis

FY 2022-2023

CASH FLOW ANALYSIS - LAWRENCE COUNTY GOVERNMENT, LAWRENCE COUNTY TN

Debt Service Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	$ 475,000	$ 450,000	$ 475,000	$ 450,000	$ 400,000	$ 375,000	$ 350,000	$ 321,505	$ 450,000	$ 450,000	$ 450,000	$ 425,000	$ 5,071,505
Loan Proceeds													
Transfers In										$ 113,333	$ 1,128,944		1,242,277
Total Cash Inflows	$ 475,000	$ 450,000	$ 475,000	$ 450,000	$ 400,000	$ 375,000	$ 350,000	$ 321,505	$ 450,000	$ 563,333	$ 1,578,944	$ 425,000	$ 6,313,782
Beg Cash Bal	$ 6,533,162	$ 6,731,118	$ 7,181,118	$ 7,650,418	$ 7,473,865	$ 7,036,965	$ 6,009,174	$ 6,359,174	$ 6,586,179	$ 6,430,479	$ 6,337,608	$ 6,464,777	
Available Cash	$ 7,008,162	$ 7,181,118	$ 7,656,118	$ 8,100,418	$ 7,873,865	$ 7,411,965	$ 6,359,174	$ 6,680,679	$ 7,036,179	$ 6,993,812	$ 7,916,552	$ 6,889,777	
Cash Payments	$ 277,044	$ -	$ 5,700	$ 626,553	$ 836,900	$ 1,402,791	$ -	$ 94,500	$ 605,700	$ 656,204	$ 1,451,775	$ 247,352	$ 6,204,519
Transfers Out													-
Total Cash Outflows	$ 277,044	$ -	$ 5,700	$ 626,553	$ 836,900	$ 1,402,791	$ -	$ 94,500	$ 605,700	$ 656,204	$ 1,451,775	$ 247,352	$ 6,204,519
End Bal	$ 6,731,118	$ 7,181,118	$ 7,650,418	$ 7,473,865	$ 7,036,965	$ 6,009,174	$ 6,359,174	$ 6,586,179	$ 6,430,479	$ 6,337,608	$ 6,464,777	$ 6,642,425	

General Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	$ 1,001,452	$ 1,050,000	$ 960,828	$ 1,041,000	$ 952,297	$ 2,054,421	$ 1,417,995	$ 3,985,666	$ 1,458,494	$ 1,425,000	$ 1,375,000	$ 1,375,000	$ 18,097,153
Loan Proceeds													$ -
Transfers In	$ 4,287,033												$ 4,287,033
Total Cash Inflows	$ 5,288,485	$ 1,050,000	$ 960,828	$ 1,041,000	$ 952,297	$ 2,054,421	$ 1,417,995	$ 3,985,866	$ 1,458,494	$ 1,425,000	$ 1,375,000	$ 1,375,000	$ 22,384,186
Beg Cash Bal	$ 12,417,410	$ 16,130,895	$ 15,555,895	$ 7,242,457	$ 6,752,957	$ 6,055,254	$ 6,531,155	$ 6,169,150	$ 8,264,124	$ 8,097,618	$ 7,747,618	$ 7,422,618	
Available Cash	$ 17,705,895	$ 17,180,895	$ 16,516,723	$ 8,283,457	$ 7,705,254	$ 8,109,675	$ 7,949,150	$ 10,154,816	$ 9,722,618	$ 9,522,618	$ 9,122,618	$ 8,797,618	
Cash Payments	$ 1,575,000	$ 1,625,000	$ 1,520,200	$ 1,530,500	$ 1,650,000	$ 1,578,520	$ 1,780,000	$ 1,890,692	$ 1,625,000	$ 1,775,000	$ 1,700,000	$ 1,850,000	$ 20,099,912
Transfers Out			$ 7,754,066										7,754,066
Total Cash Outflows	$ 1,575,000	$ 1,625,000	$ 9,274,266	$ 1,530,500	$ 1,650,000	$ 1,578,520	$ 1,780,000	$ 1,890,692	$ 1,625,000	$ 1,775,000	$ 1,700,000	$ 1,850,000	$ 27,853,978
End Bal	$ 16,130,895	$ 15,555,895	$ 7,242,457	$ 6,752,957	$ 6,055,254	$ 6,531,155	$ 6,169,150	$ 8,264,124	$ 8,097,618	$ 7,747,618	$ 7,422,618	$ 6,947,618	

General Purpose Schools	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	$ 4,250,000	$ 4,500,000	$ 4,250,000	$ 4,318,000	$ 4,425,000	$ 4,572,000	$ 4,012,650	$ 6,642,500	$ 5,265,445	$ 4,623,000	$ 4,649,432	$ 3,356,450	$ 54,864,477
Loan Proceeds													
Transfers In													
Total Cash Inflows	$ 4,250,000	$ 4,500,000	$ 4,250,000	$ 4,318,000	$ 4,425,000	$ 4,572,000	$ 4,012,650	$ 6,642,500	$ 5,265,445	$ 4,623,000	$ 4,649,432	$ 3,356,450	$ 54,864,477
Beg Cash Bal	$ 4,065,584	$ 4,847,584	$ 5,055,124	$ 5,555,124	$ 5,463,651	$ 3,774,023	$ 3,771,023	$ 2,696,673	$ 4,689,173	$ 5,096,531	$ 4,966,618	$ 4,419,521	
Available Cash	$ 8,315,584	$ 9,347,584	$ 9,305,124	$ 9,873,124	$ 9,888,651	$ 8,346,023	$ 7,783,673	$ 9,339,173	$ 9,954,618	$ 9,719,531	$ 9,616,050	$ 7,775,971	
Cash Payments	$ 3,468,000	$ 4,292,460	$ 3,750,000	$ 4,409,473	$ 6,114,628	$ 4,575,000	$ 5,087,000	$ 4,650,000	$ 4,858,087	$ 4,752,913	$ 4,067,484	$ 3,710,387	$ 53,735,432
Transfers Out											$ 1,129,045		$ 1,129,045
Total Cash Outflows	$ 3,468,000	$ 4,292,460	$ 3,750,000	$ 4,409,473	$ 6,114,628	$ 4,575,000	$ 5,087,000	$ 4,650,000	$ 4,858,087	$ 4,752,913	$ 5,196,529	$ 3,710,387	$ 54,864,477
End Bal	$ 4,847,584	$ 5,055,124	$ 5,555,124	$ 5,463,651	$ 3,774,023	$ 3,771,023	$ 2,696,673	$ 4,689,173	$ 5,096,531	$ 4,966,618	$ 4,419,521	$ 4,065,584	

Highway Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	$ 525,000	$ 475,000	$ 425,000	$ 425,000	$ 452,197	$ 475,000	$ 425,000	$ 608,054	$ 450,000	$ 46,617	$ 210,197	$ 275,000	$ 4,792,065
Loan Proceeds													
Transfers In													
Total Cash Inflows	$ 525,000	$ 475,000	$ 425,000	$ 425,000	$ 452,197	$ 475,000	$ 425,000	$ 608,054	$ 450,000	$ 46,617	$ 210,197	$ 275,000	$ 4,792,065
Beg Cash Bal	$ 1,840,001	$ 1,990,001	$ 2,105,001	$ 2,105,001	$ 2,105,001	$ 2,107,198	$ 2,107,198	$ 2,082,198	$ 2,145,252	$ 2,120,252	$ 1,691,869	$ 1,263,733	
Available Cash	$ 2,365,001	$ 2,465,001	$ 2,530,001	$ 2,530,001	$ 2,557,198	$ 2,582,198	$ 2,532,198	$ 2,690,252	$ 2,595,252	$ 2,166,869	$ 1,902,066	$ 1,538,733	
Cash Payments	375,000	360,000	425,000	425,000	450,000	475,000	450,000	545,000	475,000	475,000	525,000	518,683	$ 5,498,683
Transfers Out											$ 113,333		113,333
Total Cash Outflows	$ 375,000	$ 360,000	$ 425,000	$ 425,000	$ 450,000	$ 475,000	$ 450,000	$ 545,000	$ 475,000	$ 475,000	$ 638,333	$ 518,683	$ 5,612,016
End Bal	$ 1,990,001	$ 2,105,001	$ 2,105,001	$ 2,105,001	$ 2,107,198	$ 2,107,198	$ 2,082,198	$ 2,145,252	$ 2,120,252	$ 1,691,869	$ 1,263,733	$ 1,020,050	

LAWRENCE COUNTY

TENNESSEE

GENERAL FUND 101

FY 2022-2023 BUDGET		2021 AUDITED	2022 ESTIMATED	2023 BUDGET
GENERAL FUND 101				
REVENUES & OTHER SOURCES				
40000	LOCAL TAXES			
40110	CURRENT PROPERTY TAX	$ 8,671,400	$ 9,240,173	$ 9,098,830
40120	TRUSTEE'S COLLECTION PRIOR YEARS	$ 236,288	$ 321,688	$ 350,000
40130	CIRCUIT/CLERK & MASTER-PRIOR/YRS	$ 105,570	$ 70,000	$ 70,000
40140	INTEREST & PENALTY	$ 47,305	$ 51,720	$ 51,720
40161	PAYMENT IN-LIEU OF-TVA	$ 2,290	$ 2,290	$ 2,290
40162	PAYMENT IN-LIEU OF-UTILITIES	$ 377,258	$ 362,535	$ 362,535
40163	PAYMENT IN-LIEU OF-OTHERS	$ 3,811	$ 2,454	$ 2,454
40220	HOTEL/MOTEL TAX	$ 150,063	$ 200,000	$ 200,000
40250	LITIGATION TAX-GENERAL	$ 76,924	$ 75,000	$ 75,000
40260	LITIGATION TAX-SPECIAL PURPOSE	$ 40,004	$ 40,000	$ 40,000
40267	LIT. TAX-VICTIM/OFFENDER-MEDIAT/CNTR	$ 4,300	$ 5,500	$ 5,500
40270	BUSINESS TAX	$ 478,996	$ 475,000	$ 475,000
40275	MIXED DRINK TAX	$ 226	$ 275	$ 275
40330	WHOLESALE BEER TAX	$ 19,277	$ 180,000	$ -
	TOTAL LOCAL TAXES	**$ 10,213,712**	**$ 11,026,635**	**$ 10,733,604**
41000	LICENSES & PERMITS			
41110	MARRIAGE LICENSES	$ 1,615	$ 1,200	$ 1,200
41140	CABLE TV FRANCHISE	$ 55,137	$ 55,000	$ 55,000
41510	BEER PERMITS	$ 1,906	$ 3,095	$ 3,095
	TOTAL LICENSES & PERMITS	**$ 58,658**	**$ 59,295**	**$ 59,295**
42000	FINES, FORFEITURES & PENALTIES			
42100	CIRCUIT COURT			
42110	FINES	$ 11,279	$ 7,000	$ 7,000
42120	OFFICERS COSTS	$ 20,922	$ 19,143	$ 19,143
42140	DRUG CONTROL FINES	$ 7,657	$ 8,000	$ 8,000
42141	DRUG COURT FEES	$ 1,349	$ -	$ -
42150	JAIL FEES	$ 2,171	$ 5,400	$ 5,400
42190	DATA ENTRY FEE - CIRCUIT COURT	$ 2,110	$ 2,034	$ 2,035
42220	OFFICERS COSTS	$ -	$ 200	$ 200
42280	DUI TREATMENT FINES	$ 667	$ 600	$ 600
42300	GENERAL SESSIONS COURT			
42310	FINES	$ 12,595	$ 13,500	$ 13,500
42311	FINES FOR LITTERING	$ 142	$ 48	$ 48
42320	OFFICERS COSTS	$ 36,880	$ 35,000	$ 35,000
42330	GAME & FISH FINES	$ 498	$ 633	$ 633
42340	DRUG CONTROL FINES	$ 8,416	$ 5,000	$ 5,000
42341	DRUG COURT FEES	$ 3,126	$ -	$ -
42380	DUI TREATMENT FINES	$ 8,235	$ 4,000	$ 4,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
42390	DATA ENTRY FEE - GENERAL SESSIONS COURT	$ 9,926	$ 9,250	$ 9,250
42400	JUVENILE COURT			
42410	FINES	$ 68	$ 9,258	$ 9,258
42420	OFFICERS COSTS	$ 418	$ 800	$ 800
42490	DATA ENTRY FEE - JUVENILE COURT	$ 188	$ 226	$ 227
42500	CHANCERY COURT			
42520	OFFICERS COSTS	$ 1,715	$ 1,800	$ 1,800
42530	DATA ENTRY FEE - CHANCERY COURT	$ 4,202	$ 3,359	$ 3,359
	TOTAL FINES FORFEITURES & PENALTIES	**$ 132,564**	**$ 125,251**	**$ 125,253**
43100	GENERAL SERVICE CHARGES			
43120	PATIENT CHARGES	$ 2,036,511	$ 2,100,000	$ 2,200,000
43194	SERVICE CHARGES	$ 1,690	$ 2,032	$ 2,032
43350	COPY FEES	$ 5,777	$ 5,500	$ 5,500
43360	LIBRARY FEES	$ 820	$ 1,350	$ 1,350
43366	GREENBELT LATE FEE	$ 150	$ 100	$ 100
43370	TELEPHONE COMMISSIONS	$ 88,582	$ 85,000	$ 85,000
43392	DATA PROCESSING FEE (REGISTER)	$ 16,808	$ 16,900	$ 16,900
43394	DATA PROCESSING FEE (SHERIFF)	$ 1,629	$ 1,634	$ 1,634
43395	SEXUAL OFFENDER REGISTRATION FEE	$ 7,230	$ 6,750	$ 6,750
43396	DATA PROCESSING FEE (COUNTY CLERK)	$ 4,261	$ 2,000	$ 2,000
43990	OTHER CHARGES FOR SERVICES	$ 1,155	$ 1,000	$ 1,001
	TOTAL GENERAL SERVICE CHARGES	**$ 2,164,613**	**$ 2,222,266**	**$ 2,322,267**
44000	OTHER LOCAL REVENUE			
44110	INTEREST EARNED/INVESTMENT INCOME	$ 170,480	$ 50,000	$ 50,000
44131	COMMISSARY SALES	$ 57,341	$ 55,000	$ 55,000
44170	MISCELLANEOUS REFUNDS	$ 24,614	$ 5,000	$ 5,000
44180	EXPENDITURES CREDITS	$ 605	$ 750	$ 750
44530	SALE OF EQUIPMENT	$ 126,091	$ 10,000	$ 10,000
44540	SALE OF PROPERTY	$ 254	$ -	$ -
	TOTAL OTHER LOCAL REVENUE	**$ 379,385**	**$ 120,750**	**$ 120,750**
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45110	COUNTY CLERK	$ 189,279	$ 65,000	$ 65,000
45190	TRUSTEE	$ 518,815	$ 510,000	$ 510,000
45500	FEES IN LIEU OF SALARY			
45520	CIRCUIT CLERK	$ 118,674	$ 115,000	$ 115,000
45540	GENERAL SESSIONS	$ 138,799	$ 135,000	$ 135,000
45550	CLERK AND MASTER	$ 147,177	$ 125,000	$ 125,000
45560	JUVENILE COURT CLERK	$ 24,997	$ 35,000	$ 35,000
45580	REGISTER	$ 248,671	$ 251,155	$ 251,155
45590	SHERIFF	$ 17,900	$ 15,000	$ 15,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL FEES & COMMISSIONS	**$ 1,404,312**	**$ 1,251,155**	**$ 1,251,155**
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES	$ 8,996	$ 9,000	$ 9,000
46210	LAW ENFORCEMENT TRAINING	$ 34,400	$ 34,400	$ 34,400
46290	OTHER PUBLIC SAFETY GRANTS	$ 84,568	$ 93,638	$ 48,854
46310	HEALTH DEPARTMENT PROGRAM	$ 344,918	$ 502,268	$ 525,011
46390	OTHER HEALTH & WELFARE GRANTS	$ -	$ 131,999	$ 131,999
46430	LITTER GRANT PROGRAM	$ 127,147	$ 58,500	$ 58,500
46820	INCOME TAX	$ 46,879	$ 27,500	$ 27,500
46830	BEER TAX	$ 18,369	$ 22,000	$ 22,000
46835	VEHICLE CERTIFICATE OF TITLE FEES	$ 9,760	$ 10,000	$ 10,000
46840	ALCOHOLIC BEVERAGE TAX	$ 122,111	$ 123,000	$ 123,000
46851	STATE REVENUE SHARING - TVA	$ 912,944	$ 910,000	$ 910,001
46852	STATE REVENUE SHARING - TELECOMMUNICATIONS	$ 85,424	$ 75,000	$ 75,000
46855	STATE REVENUE SHARING - GAMING PRIVILEGE TAX	$ 10,524	$ 21,000	$ 21,000
46915	CONTRACTED PRISONER BOARD	$ 365,001	$ 475,000	$ 475,000
46960	REGISTRAR SALARY SUPPLEMENT	$ 15,164	$ 15,164	$ 15,164
46980	OTHER STATE GRANTS	$ 1,056,515	$ 453,498	$ 350,000
46990	OTHER STATE REVENUES	$ 1,616	$ 1,025	$ 1,025
	TOTAL OTHER STATE REVENUE	**$ 3,244,336**	**$ 2,962,992**	**$ 2,837,454**
47000	FEDERAL GOVERNMENT			
47235	HOMELAND SECURITY GRANTS	$ 24,169	$ 54,000	$ 21,557
47250	LAW ENFORCEMENT GRANTS	$ 34,796	$ 132,650	$ 50,336
47301	COVID-19 GRANT #1	$ 656,010	$ 24,250	$ 24,250
47302	COVID-19 GRANT #2	$ -	$ 17,399	$ -
47303	COVID-19 GRANT #3	$ -	$ 3,563	$ -
47304	COVID-19 GRANT #4	$ 1,078	$ -	$ -
47307	COVID-19 GRANT B	$ 2,762	$ -	$ -
47309	COVID-19 GRANT D	$ 11,637	$ -	$ -
47401	AMERICAN RESCUE PLAN ACT GRANT #1	$ -	$ 11,570	$ -
47590	OTHER FEDERAL THROUGH STATE	$ 339,578	$ 247,700	$ 208,386
47990	OTHER DIRECT FEDERAL REVENUE	$ 11,600	$ 221,625	$ 172,846
	OTHER FEDERAL REVENUE	**$ 1,081,630**	**$ 712,757**	**$ 477,375**
48000	OTHER GOVERNMENTS & CITIZENS			
48130	CONTRIBUTIONS	$ 103,164	$ 93,000	$ 45,000
48140	OTHER CONTRACTED SERVICES	$ 3,800	$ 3,800	$ -
48610	DONATIONS - VETERANS & LIBRARY	$ 12,980	$ 55,082	$ 55,000
48990	OTHER	$ 1,392	$ -	$ -

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL OTHER GOVERNMENTS/CITIZENS	**$ 121,336**	**$ 151,882**	**$ 100,000**
	OTHER SOURCES (NON-REVENUE)			
49300	CAPITAL LEASES ISSUED			
49700	INSURANCE RECOVERY	**$ 88,491**	$ 70,000	$ 70,000
49800	TRANSFERS IN	$ -	$ 4,287,033	$ 4,287,033
	TOTAL OTHER SOURCES (NON-REVENUE)	**$ 88,491**	**$ 4,357,033**	**$ 4,357,033**
	TOTAL REVENUE & OTHER SOURCES	**$ 18,889,037**	**$ 22,990,016**	**$ 22,384,186**
EXPENDITURES				
51100	COUNTY COMMISSION			
191	BOARD & COMMITTEE MEMBER FEES	$ 69,942	$ 70,093	$ 70,093
196	IN-SERVICE TRAINING	$ 300	$ 2,500	$ 2,500
201	SOCIAL SECURITY	$ 4,234	$ 4,418	$ 4,418
204	TCRS RETIREMENT	$ 4,059	$ 1,192	$ 1,192
212	MEDICARE	$ 990	$ 1,033	$ 1,033
302	ADVERTISING	$ 438	$ 2,000	$ 4,000
305	AUDIT SERVICES	$ 53,403	$ 50,000	$ 50,000
308	CONSULTANTS	$ -	$ 2,500	$ 2,500
317	DATA PROCESSING SERVICES	$ 4,445	$ 2,500	$ 2,500
320	DUES & MEMBERSHIPS	$ 6,930	$ 10,000	$ 10,000
348	POSTAGE	$ 45	$ 800	$ 800
355	TRAVEL	$ 2,622	$ 1,000	$ 10,000
422	FOOD SUPPLIES	$ -	$ 2,350	$ 5,000
435	OFFICE SUPPLIES	$ 139	$ 500	$ 500
499	OTHER SUPPLIES & MATERIALS	$ 20	$ 250	$ 250
513	WORKERS' COMP	$ 88	$ 86	$ 86
599	OTHER CHARGES	$ 165	$ 1,000	$ 1,000
709	DATA PROCESSING EQUIPMENT	$ -	$ 3,000	$ 3,000
	TOTAL COUNTY COMMISSION	**$ 147,820**	**$ 155,222**	**$ 168,872**
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBER FEES	$ 100	$ 1,350	$ 1,350
201	SOCIAL SECURITY	$ 6	$ 84	$ 84
212	EMPLOYER MEDICARE	$ 1	$ 20	$ 20
332	LEGAL NOTICES, RECORDING, COURT COSTS	$ 40	$ 375	$ 375
513	WORKERS' COMP	$ 4	$ 4	$ 4
533	CRIMINAL INVESTIGATION OF APPLICANTS	$ 29	$ 250	$ 250
	TOTAL BEER BOARD	**$ 180**	**$ 2,083**	**$ 2,083**
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL	$ 102,161	$ 108,193	$ 109,354

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
161	SECRETARY(S)	$ 69,713	$ 76,482	$ 81,223
186	LONGEVITY PAY	$ 600	$ 700	$ 700
187	OVERTIME PAY	$ -	$ -	$ -
196	IN-SERVICE TRAINING	$ -	$ 500	$ 500
201	SOCIAL SECURITY	$ 9,933	$ 11,455	$ 11,865
204	TCRS RETIREMENT	$ 11,418	$ 3,708	$ 10,526
205	EMPLOYEE AND DEPENDENT INSURANCE	$ -	$ 260	$ 260
206	LIFE INSURANCE	$ 74	$ 74	$ 74
207	MEDICAL INSURANCE	$ 14,688	$ 15,529	$ 24,144
209	SHORT TERM DISABILITY	$ 261	$ 262	$ 262
210	UNEMPLOYMENT COMPENSATION	$ 42	$ 42	$ 42
212	MEDICARE	$ 2,323	$ 2,680	$ 2,775
320	DUES & MEMBERSHIPS	$ 3,500	$ 3,500	$ 3,500
334	MAINTENANCE AGREEMENTS	$ 490	$ 790	$ 790
347	PEST CONTROL	$ 60	$ 60	$ 60
348	POSTAL CHARGES	$ 85	$ 300	$ 300
349	PRINTING, STATIONERY & FORMS	$ -	$ 650	$ 650
355	TRAVEL	$ -	$ 1,500	$ 4,500
422	FOOD SUPPLIES	$ -	$ 2,500	$ 4,500
435	OFFICE SUPPLIES	$ 483	$ 2,500	$ 2,500
499	OTHER SUPPLIES & MATERIALS	$ 639	$ 1,000	$ 1,000
513	WORKER'S COMP	$ 440	$ 429	$ 429
599	OTHER CHARGES	$ 212	$ 1,200	$ 1,200
709	DATA PROCESSING EQPT	$ 2,072	$ 2,000	$ 2,000
711	FURNITURE & FIXTURES	$ -	$ 500	$ 3,000
719	OFFICE EQUIPMENT	$ -	$ 2,500	$ 2,500
	TOTAL COUNTY EXECUTIVE	**$ 219,194**	**$ 239,314**	**$ 268,654**
51400	COUNTY ATTORNEY			
101	COUNTY OFFICIAL/ADMIN. OFFICER	$ 45,000	$ 45,000	$ 45,000
201	SOCIAL SECURITY	$ 2,790	$ 2,790	$ 2,929
204	TCRS RETIREMENT	$ 3,123	$ 900	$ 2,600
210	UNEMPLOYMENT COMPENSATION	$ -	$ 21	$ 21
212	MEDICARE	$ 652	$ 653	$ 685
320	DUES & MEMBERSHIPS	$ -	$ 500	$ 500
355	TRAVEL	$ -	$ 500	$ 500
513	WORKER'S COMP	$ 12	$ 12	$ 12
	TOTAL COUNTY ATTORNEY	**$ 51,577**	**$ 50,376**	**$ 52,247**
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL	$ 75,191	$ 79,644	$ 80,529
106	DEPUTIES	$ 50,959	$ 69,091	$ 73,513
168	TEMPORARY PERSONNEL	$ -	$ 7,000	$ 2,500

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
186	LONGEVITY PAY	$ 700	$ 800	$ 1,400
187	OVERTIME PAY	$ 1,171	$ 500	$ -
192	ELECTION COMMISSION	$ 2,425	$ 3,475	$ 10,000
193	ELECTION COMMISSION WORKERS	$ 46,687	$ 26,000	$ 54,250
196	IN-SERVICE TRAINING	$ -	$ 2,900	$ 2,900
201	SOCIAL SECURITY	$ 8,808	$ 9,428	$ 9,637
204	TCRS RETIREMENT	$ 8,885	$ 2,991	$ 8,550
207	MEDICAL INSURANCE	$ 22,032	$ 23,294	$ 24,144
210	UNEMPLOYMENT COMPENSATION	$ 42	$ 42	$ 42
212	MEDICARE	$ 2,060	$ 2,188	$ 2,254
307	COMMUNICATION	$ -	$ -	$ -
312	CONTRACTS W/PRIVATE AGENCIES	$ 22,922	$ 14,000	$ 22,800
317	DATA PROCESSING SERVICES	$ 3,570	$ 3,570	$ 4,106
317	DATA PROCESSING SERVICES-DIRAP	$ -	$ 21,708	$ -
320	DUES & MEMBERSHIPS	$ -	$ 500	$ 500
322	EVALUATION & TESTING	$ 1,015	$ -	$ -
332	LEGAL NOTICES, REC & COURT COSTS	$ 909	$ 3,000	$ 6,000
334	MAINTENANCE AGREEMENTS	$ 10,880	$ 10,900	$ 12,400
347	PEST CONTROL	$ 180	$ 180	$ 180
348	POSTAL CHARGES	$ 2,452	$ 3,000	$ 3,000
349	PRINTING, STATIONERY & FORMS	$ 2,949	$ 3,000	$ 3,000
351	RENTALS	$ 1,720	$ 1,700	$ 3,400
355	TRAVEL	$ -	$ 7,000	$ 7,000
399-SEC	OTHER CONTRACTED SERVICES	$ -	$ -	$ 1,000
411	DATA PROCESSING SUPPLIES	$ -	$ 500	$ 500
435	OFFICE SUPPLIES	$ 2,364	$ 4,000	$ 5,000
452	UTILITIES	$ 4,831	$ 5,000	$ 5,000
499-SEC	OTHER SUPPLIES & MATERIALS	$ -	$ -	$ 1,000
499	OTHER SUPPLIES & MATERIALS	$ 255	$ 500	$ 500
506	LIABILITY INSURANCE	$ 4,314	$ 4,314	$ 4,500
513	WORKER'S COMP	$ 284	$ 277	$ 277
709-SEC	DATA PROCESSING EQPT	$ -	$ 5,000	$ 13,000
709	DATA PROCESSING EQPT	$ 212	$ 1,500	$ 1,500
799-SEC	OTHER CAPITAL OUTLAY	$ -	$ 8,000	$ -
	TOTAL ELECTION COMMISSION	**$ 277,817**	**$ 325,002**	**$ 364,382**
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL	$ 83,545	$ 88,494	$ 89,477
106	DEPUTIES	$ 69,651	$ 120,311	$ 121,648
186	LONGEVITY PAY	$ 1,300	$ 2,900	$ 3,200
201	SOCIAL SECURITY	$ 9,147	$ 13,723	$ 13,908
204	TCRS RETIREMENT	$ 10,524	$ 4,234	$ 11,788
207	MEDICAL INSURANCE	$ 24,545	$ 31,058	$ 32,192

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
210	UNEMPLOYMENT COMPENSATION	$ 63	$ 84	$ 84
212	EMPLOYER MEDICARE	$ 2,139	$ 3,509	$ 3,253
317	DATA PROCESSING SERVICES-DIRAP	$ -	$ 21,708	$ -
317	DATA PROCESSING SERVICES	$ 1,665	$ 3,000	$ 3,000
320	DUES & MEMBERSHIPS	$ 833	$ 1,450	$ 1,450
322	EVALUATION & TESTING	$ 43	$ -	$ -
330	OPERATING LEASE PAYMENTS	$ 16,296	$ 12,000	$ 12,000
334	MAINTENANCE AGREEMENTS	$ 490	$ 800	$ 800
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	$ -	$ 1,000	$ 1,000
347	PEST CONTROL	$ 60	$ 60	$ 60
348	POSTAGE	$ 515	$ 600	$ 600
349	PRINTING, STATIONERY & FORMS	$ 290	$ 1,000	$ 1,000
355	TRAVEL	$ 1,097	$ 4,000	$ 4,000
435	OFFICE SUPPLIES	$ 2,466	$ 3,000	$ 3,000
499	OTHER SUPPLIES & MATERIALS	$ 440	$ 300	$ 300
513	WORKER'S COMP	$ 328	$ 320	$ 320
599	OTHER CHARGES	$ -	$ 500	$ 500
711	FURNITURE & FIXTURES	$ -	$ 500	$ 500
719	OFFICE EQUIPMENT	$ -	$ 250	$ -
	TOTAL REGISTER OF DEEDS	**$ 225,437**	**$ 314,801**	**$ 304,080**
51800	COUNTY BUILDING			
105	SUPERVISOR/DIRECTOR	$ 46,800	$ 53,222	$ 53,814
166	CUSTODIAL PERSONNEL (2)	$ 50,336	$ 57,450	$ 60,759
186	LONGEVITY PAY	$ 2,000	$ 500	$ 500
187	OVERTIME PAY - COMP PAYOUT	$ 11,263	$ 8,926	$ -
187	OVERTIME PAY - COMP	$ 4	$ 355	$ -
187	OVERTIME PAY - VACAY	$ 195	$ 2,170	$ -
196	IN-SERVICE	$ -	$ 500	$ 500
201	SOCIAL SECURITY	$ 6,753	$ 9,580	$ 9,206
204	TCRS RETIREMENT	$ 6,200	$ 3,091	$ 8,167
205	EMPLOYEE & DEPENDENT INSURANCE	$ 296	$ 720	$ 720
206	LIFE INSURANCE	$ 93	$ 149	$ 149
207	MEDICAL INSURANCE	$ 10,919	$ 7,765	$ 16,096
208	DENTAL INSURANCE	$ 303	$ 485	$ 514
209	SHORT TERM DISABILITY	$ 326	$ 522	$ 522
210	UNEMPLOYMENT COMPENSATION	$ 66	$ 63	$ 63
212	MEDICARE	$ 1,579	$ 1,611	$ 2,153
307	COMMUNICATION	$ 102,613	$ 150,000	$ 125,000
322	EVALUATION & TESTING	$ 29	$ 150	$ 150
335	MAINTENANCE & REPAIR - BLDG	$ 61,482	$ 115,000	$ 80,000
336	MAINTENANCE & REPAIR - EQPT	$ 428	$ 3,000	$ 3,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
338	MAINTENANCE & REPAIR - VEHICLES	$ 610	$ 2,500	$ 2,500
347	PEST CONTROL	$ 1,200	$ 2,500	$ 2,500
348	POSTAL CHARGES	$ 19	$ 250	$ 250
351	RENTALS	$ 11,062	$ 5,000	$ 5,000
355	TRAVEL	$ -	$ 1,500	$ 1,500
410	CUSTODIAL SUPPLIES	$ 11,833	$ 13,500	$ 13,500
422	FOOD SUPPLIES	$ 5,452	$ 7,000	$ 7,000
425	GASOLINE	$ 3,583	$ 5,000	$ 5,000
435	OFFICE SUPPLIES	$ 77	$ 100	$ 100
446	SMALL TOOLS	$ 1,162	$ 1,500	$ 1,500
450	TIRES AND TUBES	$ 978	$ 1,500	$ 1,500
451	UNIFORMS	$ 100	$ 1,000	$ 1,000
452	UTILITIES	$ 129,683	$ 155,000	$ 155,000
452	UTILITIES- FCC	$ 1,397	$ 1,450	$ 1,450
452	UTILITIES - WIRELESS TOWER	$ 411	$ 500	$ 500
499	OTHER SUPPLIES & MATERIALS	$ 999	$ 950	$ 950
513	WORKER'S COMP	$ 2,919	$ 3,595	$ 3,595
599	OTHER CHARGES	$ -	$ 1,500	$ 1,500
711	FURNITURE & FIXTURES	$ -	$ 3,000	$ 1,000
709	DATA PROCESSING EQUIPMENT	$ -	$ 1,500	$ 1,500
718	MOTOR VEHICLES	$ 56,826	$ -	$ -
790	OTHER EQUIPMENT	$ -	$ 300	$ 300
799	OTHER CAPITAL OUTLAY	$ 69,900	$ 25,000	$ 25,000
	TOTAL COUNTY BUILDINGS	**$ 599,896**	**$ 649,404**	**$ 593,458**
51910	PRESERVATION OF RECORDS			
105	SUPERVISOR/DIRECTOR	$ 31,203	$ 39,982	$ 40,426
196	IN-SERVICE	$ 435	$ -	$ 500
201	SOCIAL SECURITY	$ 1,863	$ 2,476	$ 2,506
204	TCRS RETIREMENT	$ 2,166	$ 800	$ 2,223
207	MEDICAL INSURANCE	$ 7,344	$ 7,765	$ 8,047
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
212	MEDICARE	$ 436	$ 579	$ 586
307	COMMUNICATION	$ 2,364	$ 2,450	$ 2,450
312	CONTRACTS W/PRIVATE AGENCIES	$ 508	$ 552	$ 552
317	DATA PROCESSING SERVICES	$ -	$ 1,600	$ 1,600
320	MEMBERSHIPS & DUES	$ 30	$ 30	$ 30
334	MAINTENANCE AGREEMENTS	$ 1,864	$ 2,254	$ 2,254
335	MAINTENANCE & REPAIR SERVICES- BUILDINGS	$ 98	$ 555	$ 500
347	PEST CONTROL	$ 180	$ 180	$ 180
348	POSTAL CHARGES	$ 10	$ 75	$ 75
355	TRAVEL	$ 169	$ 300	$ 300
410	CUSTODIAL SUPPLIES	$ 1,496	$ -	$ -

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
435	OFFICE SUPPLIES	$ 182	$ 3,620	$ 1,000
435-ADP	OFFICE SUPPLIES	$ -	$ 1,800	$ -
452	UTILITIES	$ 5,517	$ 6,800	$ 6,800
499	OTHER SUPPLIES & MATERIALS	$ 115	$ 700	$ 700
513	WORKER'S COMPENSATION	$ 60	$ 61	$ 61
709	DATA PROCESSING EQPT	$ 249	$ 1,000	$ 1,000
719	OFFICE EQUIPMENT	$ -	$ 1,000	$ 1,000
	TOTAL PRESERVATION OF RECORDS	**$ 56,310**	**$ 74,600**	**$ 72,811**
	TOTAL GENERAL ADMINISTRATION	**$ 1,578,231**	**$ 1,810,802**	**$ 1,826,587**
52100	ACCOUNTING & BUDGETING			
101	COUNTY OFFICIAL/ADMIN. OFFICER	$ 85,995	$ 92,729	$ 93,759
119	ACCOUNTANTS/BOOKKEEPERS	$ 146,875	$ 204,291	$ 211,630
169	PART-TIME PERSONNEL	$ 4,664	$ -	$ 1,500
184	EDUCATIONAL INCENTIVES	$ -	$ 5,000	$ 7,000
186	LONGEVITY PAY	$ 6,800	$ 7,700	$ 5,800
187	OVERTIME PAY	$ 169	$ 2,855	$ -
187	OVERTIME PAY-COMP PAYOUT	$ 4,922	$ 4,989	$ -
196	IN-SERVICE	$ -	$ 3,000	$ 3,000
201	SOCIAL SECURITY	$ 14,243	$ 19,494	$ 20,004
204	TCRS RETIREMENT	$ 16,633	$ 6,302	$ 17,746
205	EMPLOYEE & DEPENDENT INSURANCE	$ 360	$ 360	$ 360
206	LIFE INSURANCE	$ 74	$ 74	$ 74
207	MEDICAL INSURANCE	$ 29,808	$ 38,823	$ 40,240
208	DENTAL INSURANCE	$ 242	$ 242	$ 257
209	SHORT TERM DISABILITY	$ 261	$ 261	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 113	$ 201	$ 126
212	MEDICARE	$ 3,331	$ 4,409	$ 4,678
307	COMMUNICATION	$ 732	$ 1,000	$ 1,000
317	DATA PROCESSING SERVICES	$ 17,539	$ 18,755	$ 20,000
320	DUES & MEMBERSHIPS	$ 150	$ 750	$ 750
322	EVALUATION & TESTING	$ -	$ 350	$ -
332	LEGAL NOTICES, RECORDING & COURT COSTS	$ 705	$ 1,650	$ 1,500
334	MAINTENANCE AGREEMENTS	$ 2,360	$ 3,000	$ 2,500
335	MAINTENANCE & REPAIR SERVICES- BUILDINGS	$ 98	$ 600	$ 750
347	PEST CONTROL	$ 240	$ 500	$ 500
348	POSTAGE	$ 2,588	$ 2,400	$ 2,400
349	PRINTING, STATIONERY & FORMS	$ 3,419	$ 2,000	$ 2,000
355	TRAVEL	$ 175	$ 8,500	$ 8,500
435	OFFICE SUPPLIES	$ 4,444	$ 6,000	$ 6,000
452	UTILITIES	$ 6,005	$ 12,225	$ 13,000
499	OTHER SUPPLIES & MATERIALS	$ 344	$ 500	$ 500

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
513	WORKER'S COMPENSATION	$ 440	$ 444	$ 444
599	OTHER CHARGES	$ 1,033	$ 1,000	$ 1,000
709	DATA PROCESSING EQPT	$ 10,597	$ 7,900	$ 10,000
711	FURNITURE & FIXTURES	$ 989	$ 320	$ -
719	OFFICE EQUIPMENT	$ -	$ -	$ 1,000
	TOTAL ACCOUNTING & BUDGETING	**$ 366,348**	**$ 458,624**	**$ 478,279**
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL	$ 83,545	$ 88,494	$ 89,477
106	DEPUTY(IES)	$ 112,239	$ 153,036	$ 154,736
140	SALARY SUPPLEMENTS	$ 1,000	$ 1,000	$ 1,000
186	LONGEVITY PAY	$ 6,600	$ 6,300	$ 7,200
187	OVERTIME PAY - VACAY	$ 853	$ -	$ -
189	OTHER SALARIES & WAGES	$ 33,898	$ 39,981	$ 40,426
191	BOARD & COMMITTEE MEMBER FEES	$ 684	$ 4,000	$ 4,000
196	IN-SERVICE	$ 600	$ 500	$ 500
201	SOCIAL SECURITY	$ 13,652	$ 17,810	$ 18,094
204	TCRS RETIREMENT	$ 15,610	$ 5,757	$ 16,051
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 510	$ 720	$ 720
206	LIFE INSURANCE	$ 99	$ 149	$ 149
207	MEDICAL INSURANCE	$ 30,346	$ 31,058	$ 32,192
208	DENTAL INSURANCE	$ 323	$ 485	$ 514
209	DISABILITY INSURANCE	$ 87	$ 261	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 109	$ 105	$ 105
212	MEDICARE	$ 3,193	$ 4,165	$ 4,232
317	DATA PROCESSING SERVICES	$ -	$ 24,388	$ 12,935
320	DUES & MEMBERSHIPS	$ 3,635	$ 2,390	$ 2,390
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ 75	$ 75
334	MAINTENANCE AGREEMENTS	$ 1,393	$ 8,000	$ 8,000
337	MAINTENANCE & REPAIR - OFF EQPT	$ -	$ 100	$ 100
338	MAINTENANCE & REPAIR - VEHICLES	$ 712	$ 1,600	$ 1,600
347	PEST CONTROL	$ 60	$ 60	$ 60
348	POSTAL CHARGES	$ 2,878	$ 1,550	$ 1,550
349	PRINTING, STATIONERY & FORMS	$ 508	$ 800	$ 800
355	TRAVEL	$ 800	$ 3,500	$ 3,500
425	GASOLINE	$ 1,613	$ 3,500	$ 3,500
435	OFFICE SUPPLIES	$ 3,063	$ 3,500	$ 3,500
450	TIRES AND TUBES	$ 724	$ 700	$ 700
499	OTHER SUPPLIES & MATERIALS	$ 94	$ 300	$ 300
513	WORKER'S COMP	$ 2,384	$ 2,108	$ 2,108
599	OTHER CHARGES	$ -	$ 500	$ 500
709	DATA PROCESSING EQPT-DIRAP	$ -	$ 12,253	$ -
719	OFFICE EQUIPMENT	$ 508	$ 2,000	$ 2,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL PROPERTY ASSESSOR	**$ 321,720**	**$ 421,145**	**$ 413,275**
52400	COUNTY TRUSTEE			
204	TCRS RETIREMENT	$ 13,367	$ 4,281	$ 12,128
205	EMPLOYER AND DEPENDENT INSURANCE	$ 540	$ 360	$ 360
206	LIFE INSURANCE	$ 112	$ 74	$ 75
207	MEDICAL INSURANCE	$ 18,457	$ 23,294	$ 24,143
208	DENTAL INSURANCE	$ 242	$ 242	$ 257
209	SHORT TERM DISABILITY	$ 392	$ 261	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 68	$ 84	$ 84
317	DATA PROCESSING SERVICES	$ 9,894	$ 16,500	$ 19,500
320	DUES & MEMBERSHIPS	$ 708	$ 1,500	$ 1,500
322	EVALUATING & TESTING	$ 43	$ 50	$ 50
334	MAINTENANCE AGREEMENTS	$ 490	$ -	$ -
347	PEST CONTROL	$ 60	$ 60	$ 60
348	POSTAL CHARGES	$ 8,540	$ 9,500	$ 14,000
349	PRINTING STATIONERY & FORMS	$ 7,662	$ 9,000	$ 9,000
435	OFFICE SUPPLIES	$ 1,632	$ 2,500	$ 2,500
499	OTHER SUPPLIES	$ -	$ 170	$ 170
513	WORKER'S COMP	$ 340	$ 333	$ 333
599	OTHER CHARGES	$ 80	$ 250	$ 250
709	DATA PROCESSING EQPT	$ 141	$ 2,000	$ 10,000
719	OFFICE EQUIPMENT	$ -	$ 2,000	$ 2,000
	TOTAL TRUSTEE	**$ 62,768**	**$ 72,459**	**$ 96,671**
52500	COUNTY CLERK			
204	TCRS RETIREMENT	$ 19,762	$ 9,137	$ 21,502
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 120	$ 360	$ 360
206	LIFE INSURANCE	$ 81	$ 74	$ 75
207	MEDICAL INSURANCE	$ 45,572	$ 54,352	$ 56,335
208	DENTAL INSURANCE	$ -	$ 242	$ -
209	SHORT TERM DISABILITY	$ 283	$ 261	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 168	$ 147	$ 147
307	COMMUNICATION	$ -	$ 1,000	$ 1,000
320	DUES & MEMBERSHIPS	$ 843	$ 1,200	$ 1,200
322	EVALUATING & TESTING	$ 43	$ -	$ 100
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ 1,000	$ 1,000
334	MAINTENANCE AGREEMENTS	$ 23,136	$ 38,000	$ 38,000
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	$ -	$ 3,000	$ 3,000
347	PEST CONTROL	$ 60	$ 60	$ 60
348	POSTAL CHARGES	$ 7,432	$ 10,000	$ 10,000
349	PRINTING, STATIONERY & FORMS	$ 1,400	$ 3,000	$ 3,000
355	TRAVEL	$ 235	$ 4,000	$ 4,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
435	OFFICE SUPPLIES	$ 5,839	$ 6,500	$ 6,500
499	OTHER SUPPLIES & MATERIALS	$ 595	$ 2,000	$ 2,000
513	WORKER'S COMPENSATION	$ 776	$ 757	$ 757
709	DATA PROCESSING EQPT	$ 7,400	$ 2,000	$ 2,000
711	FURNITURE & FIXTURES	$ -	$ 3,000	$ 3,000
	TOTAL COUNTY CLERK	**$ 113,745**	**$ 140,090**	**$ 154,297**
52600	DATA PROCESSING			
105	SUPERVISOR/DIRECTOR	$ 61,250	$ 72,446	$ 123,251
186	LONGEVITY PAY	$ 900	$ -	$ -
187	OVERTIME PAY - COMP	$ 14,938	$ -	$ -
188	OVERTIME PAY - VACAY	$ 8,156	$ -	$ -
196	IN-SERVICE TRAINING	$ -	$ 1,000	$ 1,000
201	SOCIAL SECURITY	$ 5,229	$ 4,488	$ 7,642
204	TCRS RETIREMENT	$ 1,884	$ 1,449	$ 6,779
207	MEDICAL INSURANCE	$ 5,931	$ 8,092	$ 16,096
210	UNEMPLOYMENT COMPENSATION	$ 36	$ 21	$ 21
212	EMPLOYER MEDICARE	$ 1,223	$ 1,050	$ 1,479
307	COMMUNICATION	$ 725	$ 2,000	$ 2,000
312	CONTRACTS WITH PRIVATE AGENCIES	$ -	$ 550	$ 550
317	DATA PROCESSING SERVICES	$ -	$ 12,970	$ 15,000
320	DUES & MEMBERSHIPS	$ -	$ 400	$ 500
322	EVALUATION & TESTING	$ 72	$ -	$ -
334	MAINTENANCE AGREEMENTS	$ 35,895	$ 60,050	$ 75,000
347	PEST CONTROL	$ -	$ 160	$ 200
355	TRAVEL	$ 120	$ 1,500	$ 2,000
399	OTHER CONTRACTED SERVICES	$ 5,325	$ 6,000	$ 7,500
435	OFFICE SUPPLIES	$ 472	$ 750	$ 1,000
499	OTHER SUPPLIES & MATERIALS	$ 260	$ 5,000	$ 5,000
513	WORKER'S COMPENSATION	$ 488	$ 489	$ 500
709	DATA PROCESSING EQUIPMENT	$ 18,775	$ 20,000	$ 20,000
	TOTAL DATA PROCESSING	**$ 161,679**	**$ 198,415**	**$ 285,518**
	TOTAL FINANCE	**$ 1,026,260**	**$ 1,290,733**	**$ 1,428,040**
53100	CIRCUIT COURT CLERK			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 83,545	$ 88,494	$ 89,477
106	DEPUTY(IES)	$ 258,669	$ 363,325	$ 449,693
169	PART-TIME PERSONNEL	$ 1,440	$ 2,400	$ 20,160
186	LONGEVITY PAY	$ 9,900	$ 11,000	$ 11,700
187	OVERTIME PAY - COMP	$ 6,459	$ 5,500	$ -
194	JURY & WITNESS FEES	$ 12,117	$ 25,000	$ 25,000
196	IN-SERVICE TRAINING	$ -	$ 3,000	$ 2,500

FY 2022-2023 BUDGET		2021 AUDITED	2022 ESTIMATED	2023 BUDGET
201	SOCIAL SECURITY	$ 21,522	$ 29,167	$ 29,226
204	TCRS RETIREMENT	$ 23,085	$ 9,224	$ 25,455
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 720	$ 720	$ 1,080
206	LIFE INSURANCE	$ 155	$ 149	$ 223
207	MEDICAL INSURANCE	$ 49,903	$ 62,117	$ 56,335
208	DENTAL INSURANCE	$ -	$ 169	$ 257
209	SHORT TERM DISABILITY	$ 261	$ 261	$ 522
210	UNEMPLOYMENT COMPENSATION	$ 211	$ 210	$ 210
212	MEDICARE	$ 5,033	$ 6,822	$ 6,835
317	DATA PROCESSING	$ 31,470	$ 32,674	$ 35,113
320	DUES & MEMBERSHIPS	$ 1,213	$ 1,500	$ 1,500
322	EVALUATING & TESTING	$ 43	$ 1,500	$ 1,500
332	LEGAL NOTICES, REC & COURT COSTS	$ 241	$ 540	$ 540
334	MAINTENANCE AGREEMENTS	$ 5,230	$ 6,500	$ 6,500
337	MAINTENANCE & REPAIR - OFFICE EQPT	$ -	$ 150	$ 150
347	PEST CONTROL	$ 102	$ 102	$ 102
348	POSTAL CHARGES	$ 3,662	$ 5,000	$ 5,000
349	PRINTING, STATIONERY & FORMS	$ 2,456	$ 6,000	$ 6,000
355	TRAVEL	$ 45	$ 4,000	$ 4,000
355	TRAVEL - JURY	$ 2,090	$ 2,000	$ 2,000
435	OFFICE SUPPLIES	$ 8,983	$ 8,500	$ 8,500
499	OTHER SUPPLIES & MATERIALS	$ -	$ 200	$ 200
513	WORKER'S COMPENSATION	$ 616	$ 600	$ 600
599	OTHER CHARGES	$ 723	$ 600	$ 600
709	DATA PROCESSING EQUIPMENT	$ 208	$ 4,500	$ 4,500
719	OFFICE EQPT	$ 7,857	$ 4,000	$ 4,000
	TOTAL CIRCUIT COURT CLERK	**$ 537,959**	**$ 685,924**	**$ 799,478**
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	$ 165,225	$ 173,639	$ 175,066
106	DEPUTY(IES)	$ 34,691	$ 39,982	$ 40,426
160	GUARDS	$ 53,928	$ 67,924	$ 70,172
168	TEMPORARY PERSONNEL	$ 400	$ 4,000	$ 4,000
169	PART-TIME PERSONNEL	$ 9,202	$ 10,000	$ 10,000
186	LONGEVITY PAY	$ 1,500	$ 1,600	$ 2,200
187	OVERTIME PAY-HOLI	$ 3,700	$ 1,727	$ -
187	OVERTIME PAY - VACAY	$ 3,435	$ -	$ -
196	IN-SERVICE	$ -	$ 2,000	$ 2,000
201	SOCIAL SECURITY	$ 13,614	$ 18,234	$ 19,694
204	TCRS RETIREMENT	$ 17,003	$ 5,823	$ 16,295
205	EMPLOYEE AND DEPENDENT INSURANCE	$ -	$ 360	$ 360
206	LIFE INSURANCE	$ 16	$ 74	$ 74
207	MEDICAL INSURANCE	$ 22,032	$ 23,294	$ 24,144

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
208	DENTAL INSURANCE	$ 202	$ 242	$ 257
209	DISABILITY INSURANCE	$ 218	$ 261	$ 261
210	UNEMPLOYMENT COMPENSATION	$ 80	$ 84	$ 84
212	MEDICARE	$ 3,184	$ 4,264	$ 4,372
320	DUES & MEMBERSHIPS	$ -	$ 1,000	$ 1,500
322	EVALUATING & TESTING	$ 72	$ 100	$ 100
334	MAINTENANCE AGREEMENTS	$ 917	$ 1,000	$ 1,000
347	PEST CONTROL	$ 102	$ 102	$ 102
348	POSTAL CHARGES	$ 26	$ 250	$ 250
349	PRINTING, STATIONERY & FORMS	$ 306	$ 1,000	$ 1,000
355	TRAVEL	$ 250	$ 3,000	$ 5,000
435	OFFICE SUPPLIES	$ 995	$ 1,500	$ 2,000
499	OTHER SUPPLIES & MATERIALS	$ 499	$ 1,000	$ 2,000
513	WORKER'S COMPENSATION	$ 516	$ 505	$ 505
599	OTHER CHARGES	$ -	$ 500	$ 500
709	DATA PROCESSING	$ 106	$ 1,000	$ 2,500
719	OFFICE EQUIPMENT	$ 255	$ 1,000	$ 1,000
	TOTAL GENERAL SESSIONS	**$ 332,474**	**$ 365,465**	**$ 386,862**
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 83,545	$ 88,494	$ 89,477
106	DEPUTY(IES)	$ 137,674	$ 160,794	$ 201,121
186	LONGEVITY PAY	$ 5,100	$ 5,400	$ 5,600
187	OVERTIME PAY	$ -	$ 5,400	$ -
187	OVERTIME PAY - COMP PAYOUT	$ 1,664	$ -	$ -
201	SOCIAL SECURITY	$ 13,525	$ 15,764	$ 19,786
204	TCRS RETIREMENT	$ 14,996	$ 5,093	$ 16,791
207	MEDICAL INSURANCE	$ 36,720	$ 38,823	$ 48,288
210	UNEMPLOYMENT COMPENSATION	$ 84	$ 105	$ 105
212	MEDICARE	$ 3,163	$ 6,667	$ 4,628
317	DATA PROCESSING	$ 11,433	$ 12,100	$ 12,875
320	DUES & MEMBERSHIPS	$ 898	$ 1,200	$ 1,300
334	MAINTENANCE AGREEMENTS	$ 901	$ 920	$ 920
347	PEST CONTROL	$ 102	$ 150	$ 150
348	POSTAL CHARGES	$ 2,135	$ 8,000	$ 8,000
349	PRINTING, STATIONERY & FORMS	$ 2,502	$ 3,000	$ 3,000
355	TRAVEL	$ -	$ 2,500	$ 2,500
435	OFFICE SUPPLIES	$ 2,413	$ 4,100	$ 4,100
499	OTHER SUPPLIES & MATERIALS	$ 631	$ 1,500	$ 1,500
513	WORKER'S COMPENSATION	$ 444	$ 434	$ 500
709	DATA PROCESSING EQPT	$ -	$ 8,000	$ 7,000
719	OFFICE EQPT	$ 2,078	$ 3,000	$ 3,000
	TOTAL CHANCERY COURT	**$ 320,008**	**$ 371,444**	**$ 430,641**

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
53500	JUVENILE COURT			
106	DEPUT(IES)	$ 64,868	$ 83,959	$ 84,890
112	YOUTH SERVICE OFFICER	$ 8,996	$ 9,000	$ 9,000
140	SALARY SUPPLEMENTS - JUVENILE MAGISTRATE	$ 66,496	$ 88,494	$ 89,478
186	LONGEVITY PAY	$ 1,500	$ 1,700	$ 1,900
196	IN-SERVICE	$ 100	$ 3,000	$ 3,000
201	SOCIAL SECURITY	$ 8,430	$ 11,359	$ 11,355
204	TCRS RETIREMENT	$ 9,845	$ 3,652	$ 10,019
207	MEDICAL INSURANCE	$ 22,032	$ 23,294	$ 23,294
210	UNEMPLOYMENT COMPENSATION	$ 42	$ 63	$ 63
212	MEDICARE	$ 1,972	$ 2,657	$ 2,656
320	DUES & MEMBERSHIPS	$ 370	$ 500	$ 500
322	EVALUATION & TESTING	$ -	$ 100	$ 100
348	POSTAL CHARGES	$ 712	$ 1,000	$ 1,000
349	PRINTING, STATIONERY & FORMS	$ -	$ 1,000	$ 1,000
355	TRAVEL	$ 250	$ 3,000	$ 3,000
399	CONTRACTED SVCS - MIDDLE TN JUV. DETENTION	$ -	$ 5,000	$ 5,000
435	OFFICE SUPPLIES	$ 1,489	$ 1,000	$ 1,000
499	OTHER SUPPLIES & MATERIALS	$ 45	$ 1,000	$ 1,000
513	WORKER'S COMPENSATION	$ 280	$ 272	$ 272
709	DATA PROCESSING EQPT	$ 168	$ 2,000	$ 2,000
	TOTAL JUVENILE COURT	**$ 187,595**	**$ 242,050**	**$ 250,527**
53900	OTHER ADMINISTRATION OF JUSTICE			
161	SECRETARIES	$ -	$ 26,400	$ 8,600
201	SOCIAL SECURITY	$ -	$ 1,650	$ 2,500
204	STATE RETIREMENT	$ -	$ 200	$ 2,000
206	LIFE INSURANCE	$ -	$ 50	$ 500
209	DISABILITY INSURANCE	$ -	$ 175	$ 593
210	UNEMPLOYMENT COMPENSATION	$ -	$ 50	$ 800
212	MEDICARE	$ -	$ 400	$ 2,000
355	TRAVEL	$ 1,311	$ 2,192	$ 726
355-LEAD	TRAVEL	$ -	$ 3,000	$ -
399	OTHER CONTRACTED SERVICES-DEC/TBI GRANT	$ 20,000	$ 5,000	$ -
435	OFFICE SUPPLIES	$ 3,595	$ 1,000	$ 500
599	OTHER CHARGES	$ 10,619	$ -	$ -
599	OTHER CHARGES - EMIF	$ -	$ 15,000	$ 15,000
	TOTAL DISTRICT ATTORNEY GENERAL	**$ 35,525**	**$ 55,117**	**$ 33,219**
53920	COURTROOM SECURITY			
106	DEPUTIES(2)	$ 67,206	$ 74,187	$ 73,514
106	DEPUTIES - CORPORALS	$ 23,998	$ 38,501	$ 40,426

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
106	DEPUTIES - HOLIDAY	$ 502	$ 1,500	$ 1,500
186	LONGEVITY PAY	$ 2,850	$ 800	$ 900
187	OVERTIME PAY	$ -	$ 3,550	$ 3,550
187	OVERTIME PAY - COMP PAYOUT	$ 1,995	$ -	$ -
196	IN-SERVICE	$ -	$ 3,375	$ 3,375
201	SOCIAL SECURITY	$ 5,744	$ 7,248	$ 7,120
204	TCRS RETIREMENT	$ 6,562	$ 2,340	$ 6,316
206	LIFE INSURANCE	$ 3	$ -	$ -
207	MEDICAL INSURANCE	$ 18,354	$ 23,294	$ 24,134
208	DENTAL INSURANCE	$ 10	$ -	$ -
209	SHORT TERM DISABILITY	$ 11	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ 74	$ 63	$ 63
212	MEDICARE	$ 1,343	$ 1,696	$ 1,665
322	EVALUATING & TESTING	$ 39	$ 150	$ 150
334	MAINTENANCE AGREEMENTS	$ -	$ 2,000	$ 2,000
336	MAINTENANCE & REPAIR SERVICES - EQUIPMENT	$ -	$ 1,500	$ 1,500
355	TRAVEL	$ -	$ 1,250	$ 1,250
431	LAW ENFORCEMENT SUPPLIES	$ 875	$ 2,000	$ 2,000
451	UNIFORMS	$ 952	$ 2,500	$ 2,500
513	WORKER'S COMP	$ -	$ 2,314	$ 2,314
716	LAW ENFORCEMENT EQUIPMENT	$ 4,116	$ 2,500	$ 2,500
	TOTAL COURTROOM SECURITY	**$ 134,634**	**$ 170,768**	**$ 176,777**
53930	VICTIM ASSISTANCE PROGRAMS			
103	ASSISTANTS	$ 42,481	$ 49,878	$ 46,608
189-LEVC	OTHER SALARIES & WAGES	$ 34,613	$ 35,000	$ 46,380
186	LONGEVITY PAY	$ -	$ 500	$ 600
201	SOCIAL SECURITY	$ 2,634	$ 3,432	$ 2,927
201-LEVC	SOCIAL SECURITY	$ 2,131	$ 2,200	$ 2,876
204	STATE RETIREMENT	$ 2,948	$ 1,107	$ 2,361
204-LEVC	STATE RETIREMENT	$ 2,402	$ 900	$ 2,551
206	LIFE INSURANCE	$ 74	$ 25	$ -
207	MEDICAL INSURANCE	$ -	$ 5,183	$ 7,852
207-LEVC	MEDICAL INSURANCE	$ 6,120	$ 7,900	$ 7,852
209	SHORT TERM DISABILITY	$ 261	$ 108	$ -
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
210-LEVC	UNEMPLOYMENT COMPENSATION	$ 30	$ 104	$ 42
212	MEDICARE	$ 616	$ 800	$ 685
212-LEVC	MEDICARE	$ 498	$ 800	$ 673
307-LEVC	COMMUNICATION	$ -	$ -	$ 840
348-LEVC	POSTAL CHARGES	$ -	$ -	$ 150
349	PRINTING, STATIONERY & FORMS	$ -	$ 100	$ 100
349-LEVC	PRINTING, STATIONERY & FORMS	$ -	$ 200	$ 150

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
355	TRAVEL	$ -	$ 3,500	$ 3,500
355-LEVC	TRAVEL	$ -	$ -	$ 1,000
435	OFFICE SUPPLIES	$ -	$ 250	$ 250
435-LEVC	OFFICE SUPPLIES	$ -	$ 3,000	$ 1,260
499-LEVC	OTHER SUPPLIES & MATERIALS	$ 470	$ 34,800	$ 20,300
513	WORKER'S COMP	$ 100	$ 96	$ 96
513-LEVC	WORKER'S COMP	$ -	$ 96	$ 126
709-LEVC	DATA PROCESSING EQUIPMENT	$ -	$ -	$ 800
312	CONTRACTS WITH PRIVATE AGENCIES	$ 4,957	$ 10,500	$ 12,000
	TOTAL VICTIM ASSISTANCE PROGRAMS	**$ 100,356**	**$ 160,500**	**$ 162,000**
	TOTAL ADMINISTRATION OF JUSTICE	**$ 1,648,551**	**$ 2,051,268**	**$ 2,239,504**
54110	SHERIFF DEPARTMENT			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 96,496	$ 102,211	$ 103,346
105	SUPERVISOR/DIRECTOR(1)	$ 70,000	$ 77,284	$ 78,144
106	DEPUTIES(15)	$ 494,385	$ 623,184	$ 620,116
106- CORP	DEPUTIES - CORPORALS (4)	$ 143,479	$ 161,704	$ 169,788
106- HOLI	DEPUTIES - HOLIDAY	$ 32,108	$ 52,000	$ 52,000
108	INVESTIGATORS(7)	$ 256,209	$ 240,000	$ 311,264
108-HOLI	INVESTIGATORS - HOLIDAY	$ 449	$ 500	$ 501
109	CAPTAINS(1)	$ 59,797	$ 64,412	$ 65,127
110	LIEUTENANT (5)	$ 201,846	$ 215,000	$ 269,069
110-HOLI	LIEUTENANT - HOLIDAY	$ 1,529	$ 1,000	$ 1,000
115	SERGEANTS(6)	$ 250,665	$ 294,493	$ 309,824
115-HOLI	SERGEANTS - HOLIDAY	$ 9,579	$ 6,200	$ 6,201
161	SECRETARY(S) (5)	$ 168,955	$ 180,000	$ 191,122
170	SCHOOL RESOURCE OFFICERS (12) (1) pd out of 110	$ 338,402	$ 400,000	$ 461,659
170-CORP	SCHOOL RESOURCE OFFICERS (2)	$ 56,479	$ 77,002	$ 80,850
170-HOLI	SCHOOL RESOURCE OFFICERS - HOLIDAY	$ 4,082	$ 5,000	$ 5,000
186	LONGEVITY PAY	$ 45,700	$ 49,550	$ 43,200
187	OVERTIME PAY	$ 336	$ -	$ -
187	OVERTIME PAY - COMP PAYOUT	$ 77,294	$ 66,799	$ -
187	OVERTIME PAY - COMP	$ 23,975	$ 10,500	$ 10,500
187	OVERTIME PAY - HOLIDAY PAY	$ -	$ 32,000	$ 32,000
187	OVERTIME PAY - K9OVT	$ 4,628	$ 5,000	$ 5,000
187	OVERTIME PAY - VACAY	$ 22,083	$ 18,000	$ 18,000
196	IN-SERVICE TRAINING	$ 44,550	$ 50,000	$ 50,000
196	IN-SERVICE TRAINING- SRO	$ 1,575	$ 5,000	$ 5,000
201	SOCIAL SECURITY	$ 143,032	$ 167,209	$ 171,102
204	TCRS RETIREMENT	$ 151,122	$ 54,092	$ 149,762
205	EMPLOYEE & DEPENDENT INSURANCE	$ 4,530	$ 2,880	$ 2,880
206	LIFE INSURANCE	$ 670	$ 521	$ 521

FY 2022-2023 BUDGET		2021 AUDITED	2022 ESTIMATED	2023 BUDGET
207	MEDICAL INSURANCE	$ 342,059	$ 350,000	$ 410,444
208	DENTAL INSURANCE	$ 2,104	$ 1,696	$ 2,055
209	SHORT TERM DISABILITY	$ 1,416	$ 1,827	$ 2,088
210	UNEMPLOYMENT COMPENSATION	$ 1,251	$ 1,239	$ 1,239
212	MEDICARE	$ 33,451	$ 39,105	$ 40,015
307	COMMUNICATION	$ 1,716	$ 4,500	$ 4,500
312	CONTRACTS WITH PRIVATE AGENCIES	$ 3,004	$ 12,500	$ 12,500
317	DATA PROCESSING SERVICES	$ 415	$ 1,500	$ 1,500
320	DUES & MEMBERSHIPS	$ 5,340	$ 4,000	$ 4,000
322	EVALUATING & TESTING	$ 2,069	$ 3,500	$ 3,500
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ 750	$ 750
334	MAINTENANCE AGREEMENTS	$ 14,663	$ 15,000	$ 15,000
335	MAINTENANCE & REPAIR - BLDGS	$ 1,534	$ 3,500	$ 3,500
336	MAINTENANCE & REPAIR - EQUIPMENT	$ 1,360	$ 1,850	$ 1,850
337	MAINTENANCE & REPAIR - OFFICE EQPT	$ -	$ 3,000	$ 3,000
338	MAINTENANCE & REPAIR - VEHICLES	$ 55,650	$ 75,000	$ 75,000
347	PEST CONTROL	$ 282	$ 300	$ 300
348	POSTAL CHARGES	$ 732	$ 2,000	$ 2,000
349	PRINTING, STATIONERY & FORMS	$ 616	$ 2,500	$ 2,500
351	RENTALS	$ 11,700	$ 22,100	$ 22,100
353	TOW IN SERVICES	$ 3,145	$ 6,000	$ 6,000
355	TRAVEL	$ 6,057	$ 15,000	$ 15,000
355	TRAVEL - LESO	$ 1,616	$ 2,500	$ 2,500
355	TRAVEL - SRO	$ 7,061	$ 2,500	$ 2,500
358	REMITTANCE OF REVENUES COLLECTED - SEXOF	$ 1,750	$ -	$ -
410	CUSTODIAL SUPPLIES	$ 4,893	$ 15,000	$ 15,000
413	DRUGS & MEDICAL SUPPLIES - MHTRN	$ 3,430	$ -	$ -
425	GASOLINE	$ 100,096	$ 130,000	$ 130,000
425	GASOLINE - LESO	$ 275	$ 2,500	$ 2,500
431	LAW ENFORCEMENT SUPPLIES	$ 11,292	$ 15,000	$ 20,000
431	LAW ENFORCEMENT SUPPLIES - LESO	$ -	$ 4,000	$ 4,000
431	LAW ENFORCEMENT SUPPLIES - MHTRN	$ 2,224	$ -	$ -
431	LAW ENFORCEMENT SUPPLIES - SRO	$ 3,465	$ 62,505	$ -
435	OFFICE SUPPLIES	$ 7,721	$ 15,000	$ 15,000
435	OFFICE SUPPLIES- SEXO	$ -	$ 200	$ 200
450	TIRES & TUBES	$ 14,493	$ 15,000	$ 15,000
451	UNIFORMS	$ 18,789	$ 47,000	$ 47,000
451	UNIFORMS- SRO	$ 5,351	$ 15,000	$ 15,000
451	UNIFORMS- LESO	$ -	$ 18,620	$ -
452	UTILITIES	$ 9,143	$ 12,000	$ 12,000
499	OTHER SUPPLIES & MATERIALS	$ 4,515	$ 4,000	$ 4,000
513	WORKER'S COMP	$ 55,908	$ 54,655	$ 65,071
516	OTHER SELF-INSURED CLAIMS	$ 500	$ 3,000	$ 1,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
599	OTHER CHARGES	$ 310	$ 2,000	$ 2,000
709	DATA PROCESSING EQPT	$ 1,509	$ 5,000	$ 5,000
709	DATA PROCESSING EQPT - RSRV	$ 7,279	$ -	$ -
709	DATA PROCESSING EQPT- SEXO	$ -	$ 1,000	$ 1,000
711	FURNITURE & FIXTURES	$ 679	$ 5,000	$ 5,000
716	LAW ENFORCEMENT EQPT	$ 43,414	$ 25,000	$ 20,000
718	MOTOR VEHICLES	$ -	$ 70,222	$ -
718	MOTOR VEHICLES - LESO	$ 57,504	$ 10,049	$ -
718	MOTOR VEHICLES - MHTRN	$ 53,725	$ -	$ -
	TOTAL SHERIFF DEPARTMENT	**$ 3,609,461**	**$ 4,065,159**	**$ 4,225,589**
54210	COUNTY JAIL			
103	ASSNT. JAIL ADMINISTRATOR (1)	$ 37,158	$ 43,286	$ 43,767
110	LIEUTENANT (1)	$ 46,569	$ 58,536	$ 59,186
115	SERGEANT(5)	$ 120,896	$ 152,917	$ 154,378
115-HOLI	SERGEANT - HOLIDAY	$ -	$ 7,800	$ 7,800
131	MEDICAL PERSONNEL (4)	$ 100,656	$ 120,000	$ 125,318
160	GUARDS (28)	$ 791,159	$ 800,000	$ 880,968
160-CORP	GUARDS (4) CORPORALS	$ -	$ 100,000	$ 140,344
160-HOLI	GUARDS - HOLIDAY	$ -	$ 50,000	$ 70,000
169-EBP	PART-TIME PERSONNEL	$ -	$ 8,950	$ -
186	LONGEVITY PAY	$ 9,900	$ 10,200	$ 11,000
187	OVERTIME PAY	$ -	$ 30,000	$ 30,000
187	OVERTIME PAY- COMP PAYOUT	$ 74,171	$ 35,658	$ -
196	IN-SERVICE TRAINING	$ 350	$ 10,000	$ 10,000
201	SOCIAL SECURITY	$ 70,927	$ 91,255	$ 92,285
201-EBP	SOCIAL SECURITY	$ -	$ 588	$ 380
204	TCRS RETIREMENT	$ 62,870	$ 29,437	$ 81,865
205	EMPLOYEE & DEPENDENT INSURANCE	$ 1,701	$ 2,160	$ 1,440
206	LIFE INSURANCE	$ 450	$ 1,566	$ 298
207	MEDICAL INSURANCE	$ 201,998	$ 220,000	$ 297,773
208	DENTAL INSURANCE	$ 850	$ 969	$ 756
209	SHORT TERM DISABILITY	$ 1,530	$ 1,566	$ 1,044
210	UNEMPLOYMENT COMPENSATION	$ 1,050	$ 882	$ 861
210-EBP	UNEMPLOYMENT COMPENSATION	$ -	$ 50	$ 19
212-EBP	MEDICARE	$ -	$ 129	$ 89
212	MEDICARE	$ 16,588	$ 21,342	$ 21,583
302-EBP	ADVERTISING	$ -	$ 58	$ 126
307	COMMUNICATION	$ 13,104	$ 15,000	$ 15,000
312	CONTRACTS W/PRIV. AGENC.	$ 26,640	$ 26,400	$ 26,400
317-EBP	DATA PROCESSING SERVICES	$ -	$ -	$ 32,859
317-VIDAR	DATA PROCESSING SERVICES	$ -	$ 65,000	$ 65,000
322	EVALUATION & TESTING	$ 6,780	$ 6,500	$ 6,500

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
322-EBP	EVALUATION & TESTING	$ -	$ 39	$ -
334	MAINTENANCE AGREEMENTS	$ 7,086	$ 7,500	$ 7,500
335	MAINTENANCE & REPAIR - BUILDINGS	$ 35,585	$ 83,400	$ 53,400
336	MAINTENANCE & REPAIR - EQUIPMENT	$ 13,950	$ 50,000	$ 25,000
338	MAINTENANCE & REPAIR - VEHICLES	$ -	$ 300	$ 300
347	PEST CONTROL	$ 360	$ 360	$ 360
349	PRINTING, STATIONERY & FORMS	$ 2,488	$ 1,500	$ 1,500
355	TRAVEL	$ 100	$ 6,000	$ 6,000
355-EBP	TRAVEL	$ -	$ 67	$ -
399-EBP	OTHER OONTRACTED SERVICES	$ -	$ 19,100	$ 7,803
410	CUSTODIAL SUPPLIES	$ 25,590	$ 27,000	$ 27,000
413	DRUGS & MEDICAL SUPPLIES	$ 57,672	$ 65,000	$ 65,000
422	FOOD SUPPLIES	$ 232,382	$ 234,000	$ 234,000
425	GASOLINE	$ -	$ 500	$ 500
431	LAW ENFORCEMENT SUPPLIES	$ 568	$ 3,000	$ 3,000
435	OFFICE SUPPLIES	$ 1,174	$ 2,000	$ 2,000
451	UNIFORMS	$ 5,986	$ 25,000	$ 25,000
452	UTILITIES	$ 236,481	$ 240,000	$ 240,000
499	OTHER SUPPLIES & MATERIALS	$ 48,583	$ 60,000	$ 60,000
507	MEDICAL CLAIMS	$ 198,866	$ 150,000	$ 150,000
513	WORKER'S COMP	$ 44,680	$ 43,679	$ 43,679
516	OTHER SELF-INSURED CLAIMS	$ -	$ 2,500	$ 2,500
599	OTHER CHARGES	$ 16	$ 1,000	$ 1,000
709	DATA PROCESSING EQUIPMENT	$ 1,073	$ 5,000	$ 5,000
709-VIDAR	DATA PROCESSING EQUIPMENT	$ -	$ 17,314	$ -
711	FURNITURE & FIXTURES	$ -	$ 7,500	$ 7,500
	TOTAL COUNTY JAIL	**$ 2,497,987**	**$ 2,962,008**	**$ 3,145,081**
54220	WORKHOUSE (LITTER GRANT)			
119	ACCOUNTANTS/BOOKKEEPERS	$ 8,033	$ 7,034	$ 7,034
160	GUARDS	$ 17,181	$ 17,166	$ 17,166
201	SOCIAL SECURITY	$ 498	$ 1,200	$ 1,200
204	TCRS RETIREMENT	$ 139	$ 4,314	$ 4,314
210	UNEMPLOYMENT COMPENSATION	$ 15	$ 21	$ 21
212	EMPLOYER MEDICARE	$ 116	$ 265	$ 265
422	FOOD SUPPLIES	$ 3,335	$ 5,000	$ 5,000
425	GASOLINE	$ 1,011	$ 2,000	$ 2,000
499	OTHER SUPPLIES & MATERIALS	$ -	$ 1,500	$ 1,500
599	OTHER CHARGES	$ 28,057	$ 20,000	$ 20,000
	TOTAL WORKHOUSE	**$ 58,385**	**$ 58,500**	**$ 58,500**
54250	WORK RELEASE - LAWN MAINTENANCE			
167	MAINTENANCE PERSONNEL	$ 26,000	$ 32,548	$ 33,415

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
201	SOCIAL SECURITY	$ 1,546	$ 1,866	$ 2,072
204	STATE RETIREMENT	$ 1,804	$ 603	$ 1,837
207	MEDICAL INSURANCE	$ 7,344	$ 7,765	$ 8,048
210	UNEMPLOYMENT COMPENSATION	$ 18	$ 21	$ 21
212	EMPLOYER MEDICARE	$ 362	$ 437	$ 485
336	MAINTENANCE & REPAIR - EQUIPMENT	$ 2,453	$ 3,610	$ 4,000
338	MAINTENANCE & REPAIR - VEHICLES	$ 738	$ 1,000	$ 1,000
422	FOOD SUPPLIES	$ 31	$ 1,500	$ 1,500
425	GASOLINE	$ 2,933	$ 3,700	$ 3,700
433	LUBRICANTS	$ 402	$ 500	$ 500
446	SMALL TOOLS	$ 57	$ 400	$ 400
450	TIRES AND TUBES	$ 1,721	$ 1,500	$ 1,500
451	UNIFORMS	$ 100	$ 250	$ 250
499	OTHER SUPPLIES & MATERIALS	$ 2,178	$ 5,000	$ 5,000
513	WORKER'S COMP	$ 752	$ 736	$ 736
599	OTHER CHARGES	$ -	$ 500	$ 500
717	MAINTENANCE EQUIPMENT	$ 120	$ 500	$ 500
	TOTAL WORK RELEASE	**$ 48,559**	**$ 62,436**	**$ 65,464**
54310	FIRE PREVENTION & CONTROL			
309	**CONTRACTS W/GOVERNMENT AGENCIES**	**$ 2,000**	**$ 2,000**	**$ 2,000**
54410	CIVIL DEFENSE			
196	IN-SERVICE TRAINING	$ -	$ 580	$ 550
320	DUES & MEMBERSHIPS	$ -	$ -	$ 110
336	MAINTENANCE & REPAIR EQPT.	$ 5,110	$ 2,300	$ 3,000
338	MAINTENANCE & REPAIR VEHICLES	$ 1,538	$ 3,070	$ 5,000
425	GASOLINE	$ -	$ 2,500	$ 2,500
499	OTHER SUPPLIES AND MATERIALS	$ 350	$ 300	$ 500
599	OTHER CHARGES - (2018 GRANT)	$ 24,160	$ -	$ -
599	OTHER CHARGES - (2019 GRANT)	$ -	$ 50,000	$ -
599	OTHER CHARGES - (2020 GRANT)	$ -	$ 11,864	$ 11,864
599	OTHER CHARGES - (2021 GRANT)	$ -	$ -	$ 9,693
709	DATA PROCESSING EQUIPMENT	$ -	$ 750	$ 1,000
790	OTHER EQUIPMENT	$ -	$ 500	$ 500
	TOTAL CIVIL DEFENSE	**$ 31,158**	**$ 71,864**	**$ 34,717**
54420	RESCUE SQUAD			
316	**CONTRIBUTIONS**	**$ 352,500**	**$ 492,500**	**$ 412,500**
54490	OTHER EMERGENCY MANAGEMENT			
316	**CONTRIBUTIONS**	**$ 339,245**	**$ 339,245**	**$ 339,245**

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
54610	COUNTY CORONER/MEDICAL EXAMINER			
201	SOCIAL SECURITY	$ 618	$ 593	$ 593
204	STATE RETIREMENT	$ 714	$ 683	$ 683
207	MEDICAL INSURANCE	$ 26	$ -	$ -
210	UNEMPLOYMENT COMPENSATION	$ 3	$ -	$ -
212	MEDICARE	$ 144	$ 675	$ 675
338	MAINTENANCE & REPAIR-VEHICLES	$ -	$ 800	$ 800
340	MEDICAL & DENTAL SERVICES	$ 10,000	$ 10,000	$ 20,000
355	TRAVEL	$ -	$ 750	$ 750
399	OTHER CONTRACTED SERVICES	$ 68,813	$ 10,000	$ 10,000
399	OTHER CONTRACTED SERVICES-AUTOPSIES	$ -	$ 100,000	$ 70,000
425	GASOLINE	$ 56	$ 650	$ 650
	TOTAL CO. CORONER/MEDICAL EXAMINER	**$ 80,374**	**$ 124,151**	**$ 104,151**
54710	PUBLIC SAFETY GRANTS PROGRAM -SPECIAL LITTER GRANT			
106	DEPUTIES	$ 14,095	$ -	$ -
201	SOCIAL SECURITY	$ 1,065	$ -	$ -
204	STATE RETIREMENT	$ 978	$ -	$ -
207	MEDICAL INSURANCE	$ 3,348	$ -	$ -
212	EMPLOYER MEDICARE	$ 249	$ -	$ -
	TOTAL PUBLIC SAFETY GRANTS PROGRAM	**$ 19,735**	**$ -**	**$ -**
	TOTAL PUBLIC SAFETY	**$ 7,039,404**	**$ 8,177,863**	**$ 8,387,247**
55110	LOCAL HEALTH CENTER			
307	COMMUNICATION	$ 4,307	$ 3,200	$ 3,200
309	CONTRACTS W/GOV'T AGENCIES	$ 90,290	$ 91,600	$ 91,600
320	DUES & MEMBERSHIPS	$ 200	$ 975	$ 975
328	JANITORIAL SERVICES	$ 20,400	$ 20,400	$ 20,400
332	LEGAL NOTICES, REC/COURT COSTS	$ -	$ 200	$ 200
335	MAINTENANCE & REPAIR - BUILDINGS	$ 740	$ 3,000	$ 3,000
347	PEST CONTROL	$ 538	$ 288	$ 288
349	PRINTING, STATIONERY & FORMS	$ -	$ 500	$ 500
359	DISPOSAL FEES	$ 400	$ 1,200	$ 1,200
422	FOOD SUPPLIES	$ 113	$ 500	$ 500
435	OFFICE SUPPLIES	$ -	$ 250	$ 250
452	UTILITIES	$ 23,245	$ 32,000	$ 32,000
499	OTHER SUPPLIES & MATERIALS	$ 1,033	$ 2,000	$ 2,000
599-PPI	OTHER CHARGES	$ 1,310	$ -	$ -
	TOTAL LOCAL HEALTH CENTER	**$ 142,576**	**$ 156,113**	**$ 156,113**
55120	ANIMAL CONTROL			
316	CONTRIBUTIONS	$ -	$ 75,000	$ 87,500

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
55130	AMBULANCE /EMER MEDICAL SERVICES			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 58,013	$ 67,500	$ 68,250
103	ASSISTANT	$ 47,174	$ 53,367	$ 57,767
131	MEDICAL PERSONNEL	$ 1,243,481	$ 1,310,176	$ 1,382,428
161	SECRETARY(S)	$ 30,332	$ 36,352	$ 40,432
169	PART-TIME	$ 125,097	$ 160,000	$ 150,000
186	LONGEVITY PAY	$ 24,700	$ 24,300	$ 25,000
187	OVERTIME PAY	$ -	$ 17,000	$ 17,000
187	OVERTIME PAY - COMP PAYOUT	$ -	$ 13,152	$ -
187	OVERTIME PAY - VACAY	$ -	$ -	$ 7,000
187-HOLI	OVERTIME PAY - HOLIDAY PAY	$ 102,029	$ 80,000	$ 85,000
196	IN-SERVICE TRAINING	$ 6,952	$ 15,000	$ 25,000
201	SOCIAL SECURITY	$ 97,966	$ 99,634	$ 99,634
204	TCRS RETIREMENT	$ 102,255	$ 29,877	$ 86,452
205	EMPLOYEE & DEPENDENT INSURANCE	$ 443	$ 720	$ 720
206	LIFE INSURANCE	$ 153	$ 149	$ 74
207	MEDICAL INSURANCE	$ 177,182	$ 194,115	$ 209,246
208	DENTAL INSURANCE	$ 484	$ 500	$ 500
209	SHORT TERM DISABILITY	$ 571	$ 522	$ 522
210	UNEMPLOYMENT COMPENSATION	$ 816	$ 693	$ 693
212	MEDICARE	$ 22,911	$ 23,301	$ 24,433
307	COMMUNICATION	$ 13,006	$ 15,000	$ 15,000
312	CONTRACTS W/PRIVATE AGENCIES	$ 122,103	$ 110,000	$ 110,000
317	DATA PROCESSING SERVICES	$ -	$ 2,000	$ 2,000
320	DUES & MEMBERSHIPS	$ 795	$ 1,500	$ 1,500
322	EVALUATION & TESTING	$ 1,087	$ 1,000	$ 1,000
329	LAUNDRY SERVICE	$ -	$ 2,000	$ 500
333	LICENSES	$ 2,590	$ 4,500	$ 4,500
334	MAINTENANCE AGREEMENTS	$ 484	$ 1,000	$ 1,000
335	MAINTENANCE & REPAIR-BUILDINGS	$ 674	$ 2,000	$ 4,000
336	MAINTENANCE & REPAIR-EQUIPMENT	$ 4,794	$ 10,000	$ 11,000
337	MAINTENANCE & REPAIR-OFFICE EQPT	$ -	$ 1,000	$ 500
338	MAINTENANCE & REPAIR-VEHICLES	$ 61,891	$ 60,000	$ 65,000
347	PEST CONTROL	$ 180	$ 200	$ 200
348	POSTAL CHARGES	$ 32	$ 500	$ 500
349	PRINTING, STATIONARY & FORMS	$ -	$ 2,000	$ 1,000
353	TOW IN SERVICES	$ 500	$ 2,000	$ 3,000
355	TRAVEL	$ 2,076	$ 3,500	$ 5,000
359	DISPOSAL FEES	$ 754	$ 1,000	$ 1,000
399	OTHER CONTRACTED SERVICES	$ 180	$ 3,500	$ 3,500
410	CUSTODIAL SUPPLIES	$ 2,346	$ 6,000	$ 6,000
413	DRUGS & MEDICAL SUPPLIES	$ 100,510	$ 120,000	$ 144,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
425	GASOLINE	$ 47,575	$ 70,000	$ 85,000
435	OFFICE SUPPLIES	$ 477	$ 1,500	$ 1,500
450	TIRES & TUBES	$ 10,845	$ 18,000	$ 20,000
451	UNIFORMS	$ 7,963	$ 10,000	$ 10,000
452	UTILITIES	$ 12,735	$ 18,000	$ 25,000
499	OTHER SUPPLIES & MATERIALS	$ 46	$ 1,000	$ 800
506	LIABILITY	$ 14,017	$ 14,085	$ 18,000
511	VEHICLE & EQUIPMENT INSURANCE	$ 30,586	$ 40,000	$ 40,000
513	WORKER'S COMPENSATION	$ 129,560	$ 126,650	$ 126,650
599	OTHER CHARGES	$ 332	$ 1,500	$ 1,500
708	COMMUNICATION EQPT	$ 4,983	$ 3,100	$ 3,100
709	DATA PROCESSING EQPT	$ 2,800	$ 5,000	$ 5,000
711	FURNITURE & FIXTURES	$ 459	$ 1,500	$ 1,500
718-DIRAP	MOTOR VEHICLES	$ -	$ 67,284	$ -
	TOTAL AMBULANCE/EMERGENCY MED.	**$ 2,616,939**	**$ 2,852,677**	**$ 2,998,401**
55170	ALCOHOL & DRUG PROGRAMS			
103	ASSISTANT	$ 33,726	$ 33,726	$ 33,726
189-LIFE	OTHER SALARIES & WAGES	$ 37,501	$ 40,125	$ 40,125
189-SORII	OTHER SALARIES & WAGES	$ -	$ 13,000	$ 15,000
201	SOCIAL SECURITY	$ 3,721	$ 2,800	$ 2,800
201-LIFE	SOCIAL SECURITY	$ -	$ 3,000	$ 3,000
201-SORII	SOCIAL SECURITY	$ -	$ 806	$ 1,500
204	STATE RETIREMENT	$ 3,412	$ 900	$ 900
204-LIFE	STATE RETIREMENT	$ -	$ 1,000	$ 1,000
204-SORII	STATE RETIREMENT	$ -	$ 260	$ 800
206-SORII	LIFE INSURANCE	$ -	$ 50	$ 226
207	MEDICAL INSURANCE	$ 6,152	$ 6,925	$ 6,925
207-LIFE	MEDICAL INSURANCE	$ -	$ 7,900	$ 7,900
209-SORII	DISABILITY INSURANCE	$ -	$ 100	$ 100
210	UNEMPLOYMENT COMPENSATION	$ 60	$ 75	$ 75
210-LIFE	UNEMPLOYMENT COMPENSATION	$ -	$ 277	$ 277
210-SORII	UNEMPLOYMENT COMPENSATION	$ -	$ 17	$ -
212	EMPLOYER MEDICARE	$ 870	$ 795	$ 795
212-LIFE	EMPLOYER MEDICARE	$ -	$ 1,000	$ 1,000
212-SORII	EMPLOYER MEDICARE	$ -	$ 200	$ 500
302	ADVERTISING	$ 3,400	$ 246	$ 246
307	COMMUNICATION	$ 1,836	$ 600	$ 600
307-LIFE	COMMUNICATION	$ -	$ 669	$ 600
307-SORII	COMMUNICATION	$ -	$ 600	$ 600
320	DUES & MEMBERSHIPS	$ -	$ 775	$ 775
348	POSTAL CHARGES	$ 898	$ 4,171	$ 4,171
348-SORII	POSTAL CHARGES	$ -	$ 5,300	$ -

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
349	PRINTING, STATIONARY & FORMS	$ 6,168	$ 1,000	$ 1,000
349-LIFE	PRINTING, STATIONARY & FORMS	$ -	$ 150	$ 150
349-SORII	PRINTING, STATIONARY & FORMS	$ -	$ 2,500	$ 250
355	TRAVEL	$ 8,901	$ 3,491	$ 3,491
355-LIFE	TRAVEL	$ -	$ 10,736	$ 10,105
355-SORII	TRAVEL	$ -	$ 2,000	$ 2,127
399-SORII	OTHER CONTRACTED SERVICES	$ -	$ 3,750	$ -
435	OFFICE SUPPLIES	$ 12,302	$ 11,438	$ 11,438
435-LIFE	OFFICE SUPPLIES	$ -	$ -	$ 700
435-SORII	OFFICE SUPPLIES	$ -	$ 9,250	$ 2,444
499	OTHER SUPPLIES AND MATERIALS	$ -	$ 100	$ 100
499-SORII	OTHER SUPPLIES AND MATERIALS	$ -	$ 2,250	$ 1,620
513	WORKER'S COMPENSATION	$ 76	$ 100	$ 100
599-SORII	OTHER CHARGES	$ -	$ 7,500	$ -
599-LOCAL	OTHER CHARGES	$ 146	$ -	$ -
	TOTAL ALCOHOL & DRUG PROGRAMS	**$ 119,169**	**$ 179,582**	**$ 157,166**
55190	OTHER LOCAL HEALTH SERVICES			
103	ASSISTANT	$ 4,599	$ 4,776	$ 5,660
105	SUPERVISOR/DIRECTOR	$ 42,640	$ 44,280	$ 52,480
189	OTHER SALARIES & WAGES	$ -	$ -	$ 20,000
201	SOCIAL SECURITY	$ 2,754	$ 3,034	$ 4,640
204	STATE RETIREMENT	$ 2,482	$ 1,255	$ 4,405
207	MEDICAL INSURANCE	$ 14,688	$ 8,619	$ 10,642
210	UNEMPLOYMENT COMPENSATION	$ 24	$ 25	$ 35
212	EMPLOYER MEDICARE	$ 644	$ 667	$ 1,000
355	TRAVEL (DFC GRANT)	$ 6,078	$ 8,750	$ 11,458
399	OTHER CONTRACTED SERVICES	$ 9,000	$ 11,250	$ 9,000
435	OFFICE SUPPLIES (DFC GRANT)	$ 22,498	$ 13,361	$ 26,272
499	OTHER SUPPLIES AND MATERIALS	$ 13,270	$ 29,041	$ 26,996
513	WORKMAN'S COMPENSATION INSURANCE	$ -	$ -	$ 258
	TOTAL OTHER HEALTH SERVICES	**$ 118,677**	**$ 125,058**	**$ 172,846**
55390	APPROPRIATION TO STATE			
186	LONGEVITY	$ 2,900	$ 5,000	$ 5,000
187	OVERTIME PAY - ANNUAL PAYOUTS	$ 5,732	$ 3,495	$ -
189	OTHER SALARIES & WAGES - DGA GRANT	$ 346,791	$ 361,105	$ 381,700
201	SOCIAL SECURITY	$ 20,812	$ 26,000	$ 23,000
204	STATE RETIREMENT	$ 22,694	$ 8,500	$ 22,211
205	EMPLOYEE & DEPENDENT INSURANCE	$ 949	$ 3,000	$ 3,000
206	LIFE INSURANCE	$ 236	$ 2,000	$ 2,000
207	MEDICAL INSURANCE	$ 54,212	$ 65,968	$ 62,000
208	DENTAL INSURANCE	$ 485	$ 3,000	$ 2,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
209	DISABILITY INSURANCE	$ 827	$ 2,500	$ 2,000
210	UNEMPLOYMENT COMPENSATION	$ 266	$ 4,000	$ 3,000
212	EMPLOYER MEDICARE	$ 4,867	$ 7,000	$ 6,000
302	ADVERTISING	$ -	$ 100	$ 100
322	EVALUATION & TESTING	$ 72	$ 100	$ 500
355	TRAVEL - DGA GRANT	$ 1,299	$ 8,000	$ 8,000
499	OTHER SUPPLIES & MATERIALS	$ 611	$ 2,000	$ 2,000
506	LIABILITY INSURANCE	$ 223	$ 500	$ 500
513	WORKER'S COMP	$ 2,016	$ -	$ 2,000
	TOTAL APPROPRIATION TO STATE	**$ 464,992**	**$ 502,268**	**$ 525,011**
55900	OTHER PUBLIC HEALTH & WELFARE			
320	DUES & MEMBERSHIPS	$ 9,504	$ 9,504	$ 9,714
399	OTHER CONTRACTED SERVICES	$ 72,171	$ 72,171	$ 79,388
	TOTAL OTHER PUBLIC HEALTH & WELFARE	**$ 81,675**	**$ 81,675**	**$ 89,102**
	TOTAL PUBLIC HEALTH & WELFARE	**$ 3,544,028**	**$ 3,972,373**	**$ 4,186,139**
56300	SENIOR CITIZENS ASSISTANCE			
316	**CONTRIBTIONS**	**$ 20,000**	**$ 20,000**	**$ 30,000**
56500	LIBRARY			
105	SUPERVISOR	$ 44,713	$ 58,536	$ 59,186
106	DEPUTIES	$ 22,524	$ 39,982	$ 40,426
129	LIBRARIANS	$ 51,801	$ 70,000	$ 90,000
169	PART-TIME	$ 40,689	$ 85,328	$ 72,173
186	LONGEVITY	$ 3,500	$ 3,600	$ 3,600
187	OVERTIME PAY - ANNUAL PAYOUTS	$ 1,414	$ -	$ -
201	SOCIAL SECURITY	$ 9,233	$ 17,690	$ 18,024
204	STATE RETIREMENT	$ 5,889	$ 3,977	$ 4,057
207	MEDICAL INSURANCE	$ 27,119	$ 38,823	$ 40,239
210	UNEMPLOYMENT INSURANCE	$ 149	$ 126	$ 126
212	MEDICARE	$ 2,159	$ 4,135	$ 4,216
307	COMMUNICATION	$ 4,546	$ 4,000	$ 5,500
308	CONSULTANTS	$ -	$ 500	$ 500
317	DATA PROCESSING	$ -	$ 1,500	$ 1,400
320	DUES & MEMBERSHIPS	$ 483	$ 1,000	$ 1,000
322	EVALUATION & TESTING	$ 86	$ 50	$ 50
328	JANITORIAL SERVICES	$ 900	$ 900	$ 900
334	MAINTENANCE AGREEMENTS	$ 2,438	$ 4,000	$ 3,000
335	MAINT. & REPAIR SERVICES-BUILDINGS	$ 4,528	$ 6,000	$ 7,000
336	MAINT & REPAIR SERVICES - EQUIPMENT	$ -	$ 150	$ 150
347	PEST CONTROL	$ 420	$ 550	$ 550

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
348	POSTAL CHARGES	$ 884	$ 2,750	$ 2,000
349	PRINTING, STATIONERY & FORMS	$ 500	$ 2,000	$ 1,500
355	TRAVEL	$ 205	$ 2,000	$ 2,000
399	OTHER CONTRACTED SERVICES	$ -	$ 200	$ 200
410	CUSTODIAL SUPPLIES	$ 1,471	$ 2,500	$ 2,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 10,742	$ 6,000	$ 6,000
432	LIBRARY BOOKS/MEDIA	$ 40,185	$ 36,000	$ 36,000
432	LIBRARY BOOKS/MEDIA-GLAD	$ -	$ 15,000	$ -
435	OFFICE SUPPLIES	$ 8,322	$ 6,000	$ 7,500
437	PERIODICALS	$ 4,696	$ 4,500	$ 4,500
452	UTILITIES	$ 19,040	$ 21,000	$ 25,000
509	REFUNDS	$ 18	$ 100	$ 100
513	WORKERS COMPENSATION	$ 348	$ 338	$ 338
599	OTHER CHARGES	$ 44	$ 100	$ 100
709	DATA PROCESSING EQPT	$ 5,458	$ 4,000	$ 4,000
711	FURNITURE & FIXTURES	$ 2,063	$ 1,000	$ 1,000
715	LAND	$ 6,000	$ -	$ -
719	OFFICE EQUIPMENT	$ 14,694	$ 1,500	$ 1,500
	TOTAL EXPENDITURES LIBRARY FUND	**$ 337,261**	**$ 445,835**	**$ 445,835**
56900	OTHER SOC. CULTURAL/RECREATIONAL			
316	CONTRIBUTIONS	$ 50,000	$ 60,000	$ 67,500
	TOTAL OTHER/SOC. CULT/RECREATIONAL	**$ 50,000**	**$ 60,000**	**$ 67,500**
	TOTAL OTHER/SOC. CULT/RECREATIONAL	**$ 407,261**	**$ 525,835**	**$ 543,335**
57100	AGRICULTURAL & NATURAL RESOURCES			
140	SALARY SUPPLEMENTS (TSU)	$ 102,087	$ 57,035	$ 64,151
140	SALARY SUPPLEMENTS (UT)	$ -	$ 80,607	$ 86,952
161	SECRETARY(S)	$ 3,448	$ 5,000	$ 4,000
191	BOARD & COMMITTEE MEMBER FEES	$ -	$ 600	$ 600
201	SOCIAL SECURITY	$ 214	$ 537	$ 429
204	TCRS RETIREMENT	$ 108	$ 448	$ 358
210	UNEMPLOYMENT COMPENSATION	$ 10	$ 68	$ 54
212	MEDICARE	$ 50	$ 126	$ 101
307	COMMUNICATION	$ 2,085	$ 2,100	$ 2,250
320	DUES & MEMBERSHIPS	$ 540	$ 500	$ 500
334	MAINTENANCE AGREEMENTS	$ 540	$ 600	$ 600
335	MAINTENANCE & REPAIRS - BUILDINGS	$ 21	$ 400	$ 400
338	MAINTENANCE & REPAIR-VEHICLES	$ -	$ 100	$ 100
347	PEST CONTROL	$ 144	$ 144	$ 144
355	TRAVEL	$ -	$ 100	$ 100
359	DISPOSAL FEES	$ 400	$ 400	$ 460

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
425	GASOLINE	$ 115	$ 400	$ 1,200
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 1,250	$ 3,000	$ 3,000
452	UTILITIES	$ 7,824	$ 9,500	$ 9,600
513	WORKER'S COMPENSATION	$ 8	$ 10	$ 8
	TOTAL AGRI/NATURAL RESOURCES	**$ 118,844**	**$ 161,675**	**$ 175,007**
57500	SOIL CONSERVATION			
140	SALARY SUPPLEMENTS	$ 23,840	$ 45,063	$ 44,465
187	OVERTIME PAY	$ 2,788	$ -	$ -
201	SOCIAL SECURITY	$ 1,480	$ 2,771	$ 2,766
204	TCRS RETIREMENT	$ 404	$ 901	$ 2,445
207	MEDICAL INSURANCE	$ 3,109	$ 7,765	$ 8,048
210	UNEMPLOYMENT COMPENSATION	$ 21	$ 21	$ 21
212	MEDICARE	$ 346	$ 648	$ 645
320	DUES & MEMBERSHIPS	$ -	$ 1,100	$ 1,100
348	POSTAL CHARGES	$ -	$ 250	$ 250
355	TRAVEL	$ -	$ 2,500	$ 1,500
435	OFFICE SUPPLIES	$ -	$ 400	$ 400
513	WORKER'S COMP	$ 80	$ 80	$ 80
599	OTHER CHARGES	$ 43	$ 1,000	$ 2,000
	TOTAL SOIL CONSERVATION	**$ 32,111**	**$ 62,499**	**$ 63,720**
	TOTAL AGRIC/NATURAL RESOURCES	**$ 150,955**	**$ 224,174**	**$ 238,727**
58110	TOURISM			
316	CONTRIBUTIONS	$ 58,876	$ 65,000	$ 54,400
320	DUES & MEMBERSHIPS	$ 1,000	$ 2,000	$ 2,000
	TOTAL TOURISM	**$ 59,876**	**$ 67,000**	**$ 56,400**
58120	INDUSTRIAL DEVELOPMENT			
316	CONTRIBUTIONS	$ 176,617	$ 176,617	$ 205,479
316-TIF	CONTRIBUTIONS	$ -	$ 54,501	$ -
	TOTAL INDUSTRIAL DEVELOPMENT	**$ 176,617**	**$ 231,118**	**$ 205,479**
58220	AIRPORT			
316	**CONTRIBUTIONS**	**$ 69,000**	**$ 69,000**	**$ 69,000**
58300	VETERANS SERVICE			
105	SUPERVISOR/DIRECTOR	$ 32,448	$ 43,977	$ 44,466
161	SECRETARY(S)	$ 28,561	$ 37,699	$ 36,757
186	LONGEVITY PAY	$ 2,200	$ 2,400	$ 800
201	SOCIAL SECURITY	$ 3,645	$ 5,194	$ 5,085
204	TCRS RETIREMENT	$ 4,387	$ 1,655	$ 4,511

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
207	MEDICAL INSURANCE	$ 14,224	$ 15,529	$ 16,095
210	UNEMPLOYMENT COMPENSATION	$ 42	$ 42	$ 42
212	MEDICARE	$ 852	$ 1,215	$ 1,189
307	COMMUNICATION	$ 3,035	$ 2,800	$ 2,800
312	CONTRACTS WITH PRIVATE AGENCIES	$ 216	$ 300	$ 400
320	DUES & MEMBERSHIPS	$ -	$ 1,000	$ 1,800
334	MAINTENANCE AGREEMENTS	$ 839	$ 1,000	$ 1,000
335	MAINTENANCE & REPAIR - BUILDINGS	$ 265	$ 17,000	$ 2,000
338	MAINTENANCE & REPAIR SERVICES-VEHICLES	$ 53	$ 1,000	$ 1,000
347	PEST CONTROL	$ 120	$ 120	$ 150
348	POSTAL CHARGES	$ 56	$ 300	$ 300
349	PRINTING, STATIONARY & FORMS	$ -	$ 250	$ 500
355	TRAVEL	$ -	$ 500	$ 3,000
359	DISPOSAL FEES	$ 400	$ 400	$ 400
425	GASOLINE	$ 100	$ 750	$ 2,000
435	OFFICE SUPPLIES	$ 1,714	$ 2,500	$ 2,500
452	UTILITIES	$ 2,759	$ 3,000	$ 3,000
499	OTHER SUPPLIES AND MATERIALS	$ 3,712	$ 8,239	$ 8,239
513	WORKER'S COMP	$ 120	$ 125	$ 125
599	OTHER CHARGES	$ 32	$ 4,000	$ 4,000
709	DATA PROCESSING EQUIPMENT	$ -	$ 100	$ 100
719	OFFICE EQUIPMENT	$ -	$ 5,200	$ 2,500
	TOTAL VETERANS SERVICE	**$ 99,780**	**$ 156,295**	**$ 144,759**
58400	OTHER CHARGES			
188	BONUS PAYMENTS - COVID	$ -	$ 103,750	$ -
201	SOCIAL SECURITY		$ 7,000	$ -
204	STATE RETIREMENT		$ 2,400	$ -
212	MEDICARE		$ 1,650	$ -
307	COMMUNICATION	$ -	$ 7,500	$ -
312	CONTRACTS W/PRIVATE AGENCIES	$ 350	$ 350	$ 350
317	DATA PROCESSING SERVICES	$ 10,022	$ 10,500	$ 10,500
332	LEGAL NOTICES, REC & COURT COST	$ -	$ 500	$ 500
348	POSTAL CHARGES	$ 2,901	$ 5,000	$ 5,000
499	OTHER SUPPLIES & MATERIALS	$ -	$ 500	$ 500
502	BUILDING & CONTENTS INSURANCE	$ 101,744	$ 120,000	$ 125,000
506	LIABILITY INSURANCE	$ 152,955	$ 162,000	$ 165,000
509	REFUNDS	$ 13,877	$ 25,000	$ -
509-DFC	REFUNDS	$ -	$ 1,377	$ -
509-GUAR	REFUNDS	$ -	$ 6,546	$ -
510	TRUSTEE'S COMMISSION	$ 231,324	$ 255,000	$ 215,000
511	VEHICLE & EQUIPMENT INSURANCE	$ 74,450	$ 73,596	$ 73,596
599	OTHER CHARGES	$ 10,186	$ 10,000	$ 10,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL OTHER CHARGES	**$ 597,809**	**$ 792,668**	**$ 605,446**
58801	COVID-19 GRANT #1			
599	OTHER CHARGES	$ 128,535	$ -	$ -
718	MOTOR VEHICLES	$ 187,641	$ -	$ -
	TOTAL COVID-19 GRANT #1	**$ 316,176**	$ -	$ -
58802	COVID-19 GRANT #2			
410	CUSTODIAL SUPPLIES	$ 17,400	$ -	$ -
	TOTAL COVID-19 GRANT #2	**$ 17,400**	$ -	$ -
58804	COVID-19 GRANT #4	$ 1,078		
410	CUSTODIAL SUPPLIES	$ -	$ -	$ -
	TOTAL COVID-19 GRANT #3	**$ 1,078**	$ -	$ -
58806	COVID-19 GRANT #6			
413	DRUGS & MEDICAL SUPPLIES	$ 54,398	$ -	$ -
	TOTAL COVID-19 GRANT #6	**$ 54,398**	$ -	$ -
58810	COVID-19 GRANT #10			
189	OTHER SALARIES & WAGES	$ -	$ 5,667	$ 5,667
201	SOCIAL SECURITY	$ -	$ 716	$ 716
204	STATE RETIREMENT	$ -	$ 300	$ 300
206	LIFE INSURANCE	$ -	$ 75	$ 75
209	DISABILITY INSURANCE	$ -	$ 75	$ 75
210	UNEMPLOYMENT COMPENSATION	$ -	$ 50	$ 50
212	MEDICARE	$ -	$ 200	$ 200
307	COMMUNICATION	$ -	$ 9,450	$ 9,450
348	POSTAL CHARGES	$ -	$ 2,500	$ 2,500
349	PRINTING, STATIONARY & FORMS	$ -	$ 500	$ 500
355	TRAVEL	$ -	$ 1,250	$ 1,250
499	OTHER SUPPLIES & MATERIALS	$ -	$ 1,500	$ 1,500
506	LIABILITY INSURANCE	$ -	$ 1,967	$ 1,967
	TOTAL COVID-10 GRANT #10	$ -	**$ 24,250**	**$ 24,250**
58812	COVID-19 GRANT #B			
709	DATA PROCESSING EQUIPMENT	$ 1,625	$ -	$ -
	TOTAL COVID-19 GRANT #B	**$ 1,625**	$ -	$ -
58813	COVID-19 GRANT #C			
410	CUSTODIAL SUPPLIES	$ 2,654	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ 909	$ -	$ -
	TOTAL COVID-19 GRANT #C	**$ 3,563**	$ -	$ -

FY 2022-2023 BUDGET		2021 AUDITED	2022 ESTIMATED	2023 BUDGET
58831	AMERICAN RESCUE PLAN ACT GRANT #1			
317	DATA PROCESSING SERVICES	$ -	$ 11,570	$ -
	TOTAL COVID-19 GRANT #D	**$ -**	**$ 11,570**	**$ -**
58900	**MISCELLANEOUS**			
540	TAX RELIEF PROGRAM	$ 49,713	$ 60,000	$ 120,000
	TOTAL MISCELLANEOUS	**$ 49,713**	**$ 60,000**	**$ 120,000**
91110	**GENERAL ADMINISTRATION PROJECTS**			
307	COMMUNICAITON	$ 18,541	$ 18,541	$ 25,000
		$ 18,541	**$ 18,541**	**$ 25,000**
	TOTAL OTHER GENERAL GOVERNMENT	**$ 1,465,575**	**$ 1,430,442**	**$ 1,250,334**
99100-590	**TRANSFERS-OUT**	**$ -**	**$ -**	**$ 7,754,066**
	TOTAL GENERAL FUND EXPENDITURES	**$ 16,860,265**	**$ 19,483,490**	**$ 27,853,978**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 2,028,772**	**$ 3,506,526**	**$ (5,469,792)**
	NET CHANGE IN FUND BALANCE	**$ 2,028,772**	**$ 3,506,526**	**$ (5,469,792)**
	FUND BALANCE JULY 1,	**$ 6,882,112**	**$ 8,910,884**	**$ 12,417,410**
	FUND BALANCE JUNE 30,	**$ 8,910,884**	**$ 12,417,410**	**$ 6,947,618**

LAWRENCE COUNTY
TENNESSEE

COURTHOUSE & JAIL MAINTENANCE FUND 112

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	COURTHOUSE & JAIL MAINTENANCE FUND - 112			
	REVENUES & OTHER SOURCES:			
40260	LITIGATION TAX-SPECIAL PURPOSE	$ 12,438	$ 14,000	$ 14,000
42191	COURTROOM SECURITY FEE - CHANCERY	$ 447	$ 450	$ 450
	TOTAL LOCAL TAXES	**$ 12,885**	**$ 14,450**	**$ 14,450**
58400	EXPENDITURES:			
335	MAINTENANCE & REPAIR BUILDINGS	$ 20,075	$ 15,000	$ 50,000
510	TRUSTEE'S COMMISSION	$ 119	$ 300	$ 450
TOTAL EXPENDITURES COURTHOUSE/JAIL FUND		**$ 20,194**	**$ 15,300**	**$ 50,450**
	EXCESS OF REVENUES & OTHER SOURCES	**$ (7,309)**	**$ (850)**	**$ (36,000)**
	(UNDER) EXPENDITURES & OTHER USES			
	FUND BALANCE JULY 1,	**$ 71,030**	**$ 63,721**	**$ 62,871**
	FUND BALANCE JULY 30,	**$ 63,721**	**$ 62,871**	**$ 26,871**

LAWRENCE COUNTY

TENNESSEE

SOLID WASTE FUND 116

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	SOLID WASTE FUND - 116			
	REVENUES & OTHER SOURCES:			
40110	CURRENT PROPERTY TAX	$ 378,153	$ 375,000	$ 368,902
40120	TRUSTEE'S COLLECTIONS-PRIOR YEARS	$ 10,304	$ 11,000	$ 11,000
40130	CIR CLK/CLK & MASTER COLLECTIONS	$ 4,604	$ 2,050	$ 2,050
40140	INTEREST & PENALITY	$ 2,066	$ 1,500	$ 1,500
43106	COMMERCIAL WASTE COLL. CHARGES	$ 396,764	$ 400,000	$ 400,000
43107	RESIDENTIAL WASTE COLL. CHARGES	$ 702,669	$ 700,000	$ 700,000
43110	TIPPING FEES - TIRE DISPOSAL	$ 440	$ 1,450	$ 1,450
43113	SURCHARGE - GENERAL	$ 39,069	$ 40,000	$ 40,000
43114	SOLID WASTE DISPOSAL FEES - INDUSTRIAL	$ 10,392	$ 19,066	$ 19,066
43116	WASTE TIRE DISPOSAL	$ 62,581	$ 65,000	$ 65,000
	TOTAL GENERAL SERVICE CHARGES	**$ 1,607,042**	**$ 1,615,066**	**$ 1,608,968**
44000	OTHER LOCAL REVENUE			
44110	INTEREST EARNED	$ 1,225	$ 2,200	$ 2,200
44145	SALE OF RECYCLABLES	$ 159,287	$ 175,000	$ 175,000
	TOTAL OTHER LOCAL REVENUE	**$ 160,512**	**$ 177,200**	**$ 177,200**
48130	CONTRIBUTIONS	$ 19,227	$ 23,000	$ 23,000
	TOTAL OTHER GOVERNMENTS	**$ 19,227**	**$ 23,000**	**$ 23,000**
	TOTAL REVENUES & OTHER SOURCES	**$ 1,786,781**	**$ 1,815,266**	**$ 1,809,168**
	EXPENDITURES:			
55754	OTHER WASTE DISPOSAL			
140	SALARY SUPPLEMENTS	$ 80,386	$ 91,000	$ 91,000
149	LABORERS	$ 208,410	$ 240,000	$ 449,280
161	SECRETARY(S)	$ 38,678	$ 42,349	$ 44,466
162	CLERICAL	$ 2,881	$ 35,006	$ 40,425
186	LONGEVITY PAY	$ 6,700	$ 7,300	$ 5,800
187	OVERTIME	$ 12,626	$ 5,000	$ 5,000
187	OVERTIME - VACAY	$ -	$ 5,000	$ 5,000
196	IN-SERVICE TRAINING	$ 150	$ 1,500	$ 1,500
201	SOCIAL SECURITY	$ 17,098	$ 24,500	$ 33,788
204	STATE RETIREMENT	$ 18,007	$ 7,903	$ 29,973
205	EMPLOYEE AND DEPENDENT INSURANCE	$ 123	$ 360	$ 360
206	LIFE INSURANCE	$ 37	$ 74	$ 74
207	MEDICAL INSURANCE	$ 58,506	$ 65,000	$ 96,575
209	DISABILITY INSURANCE	$ 131	$ 261	$ 261
210	UNEMPLOYMENT	$ 1,318	$ 1,694	$ 2,002

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
212	MEDICARE	$ 3,999	$ 5,729	$ 7,902
307	COMMUNICATION	$ 3,942	$ 3,248	$ 3,500
312	CONTRACT W/ PRIVATE AGENCIES	$ 874,511	$ 975,000	$ 1,000,000
317	DATA PROCESSING SERVICES	$ 2,764	$ 2,100	$ 2,100
320	DUES & MEMBERSHIPS	$ 823	$ 650	$ 650
321	ENGINEERING SERVICES	$ 47,777	$ 15,000	$ 15,000
322	EVALUATION AND TESTING	$ 651	$ 500	$ 500
332	LEGAL NOTICES, REC & COURT COSTS	$ -	$ 350	$ 350
333	LICENSES	$ -	$ 50	$ 50
334	MAINTENANCE AGREEMENTS	$ 1,585	$ 700	$ 700
335	MAINTENANCE & REPAIR-BUILDINGS	$ 9,285	$ 3,000	$ 3,000
336	MAINTENANCE & REPAIR-EQUIPMENT	$ 22,443	$ 8,000	$ 8,000
338	MAINTENANCE & REPAIR-VEHICLES	$ 3,722	$ 8,000	$ 8,000
347	PEST CONTROL	$ 120	$ 120	$ 120
348	POSTAL SERVICES	$ 10,999	$ 12,100	$ 12,100
349	PRINTING, STATIONARY AND FORMS	$ 4,550	$ 4,600	$ 4,600
355	TRAVEL	$ 1,135	$ 2,500	$ 2,500
360	BROKERAGE FEES(TIRE RECYCLING)	$ 83,386	$ 69,000	$ 69,000
361	PERMITS	$ 4,150	$ 6,500	$ 6,500
399	OTHER CONTRACTED SERVICES	$ 1,579	$ 1,500	$ 1,500
409	CRUSHED STONE	$ 193	$ 1,500	$ 1,500
410	CUSTODIAL SUPPLIES	$ 321	$ 1,000	$ 1,000
412	DIESEL	$ 8,600	$ 7,000	$ 7,000
422	FOOD SUPPLIES	$ 8,905	$ 11,000	$ 11,000
424	GARAGE SUPPLIES	$ 12,040	$ 10,000	$ 10,000
425	GASOLINE	$ 1,768	$ 2,000	$ 2,000
435	OFFICE SUPPLIES	$ 768	$ 1,800	$ 1,800
442	PROPANE GAS	$ 2,642	$ 5,000	$ 5,000
446	SMALL TOOLS	$ -	$ 250	$ 250
450	TIRES & TUBES	$ 3,038	$ 4,000	$ 4,000
451	UNIFORMS	$ 592	$ 2,000	$ 2,000
452	UTILITIES	$ 21,190	$ 22,000	$ 25,000
462	WIRE	$ 4,844	$ 5,000	$ 5,000
499	OTHER SUPPLIES AND MATERIALS	$ 2,093	$ 1,500	$ 1,500
502	BUILDING & CONTENT INSURANCE	$ 9,234	$ 5,788	$ 5,788
506	LIABILITY INSURANCE	$ 1,962	$ 2,072	$ 2,072
509	REFUNDS	$ 1,141	$ 1,000	$ 1,000
510	TRUSTEE'S COMMISSION	$ 19,538	$ 19,500	$ 19,500
511	VEHICLE & EQUIPMENT INSURANCE	$ 4,605	$ 10,004	$ 10,004
513	WORKERS COMP	$ 13,652	$ 16,644	$ 16,644
599	OTHER CHARGES	$ 1,510	$ 1,500	$ 1,500
709	DATA PROCESSING EQUIPMENT	$ 1,639	$ 1,000	$ 1,000
711	FURNITURE & FIXTURES	$ -	$ 500	$ 500

FY 2022-2023 BUDGET		2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL OTHER WASTE DISPOSAL	$ 1,642,747	$ 1,777,652	$ 2,086,634
	EXCESS OF REVENUES & OTHER SOURCES	$ 144,034	$ 37,614	$ (277,466)
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	$ 448,119	$ 592,153	$ 629,767
	TRANSFERS		$ -	
	FUND BALANCE JUNE 30,	$ 592,153	$ 629,767	$ 352,301

LAWRENCE COUNTY

TENNESSEE

INDUSTRIAL/ ECONOMIC DEVELOPMENT FUND 119

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
INDUSTRIAL/ECONOMIC DEVELOPMENT FUND - 119				
	REVENUES & OTHER SOURCES:			
40330	WHOLESALE BEER TAX	$ 186,327	$ -	$ 190,000
44540	SALE OF PROPERTY	$ -	$ 1,809	$ -
47180	COMMUNITY DEVELOPMENT	$ -	$ -	$ 630,000
	TOTAL REVENUE & OTHER SOURCES	**$ 186,327**	**$ 1,809**	**$ 820,000**
91110	CAPITAL PROJECTS			
91110	GENERAL ADMINISTRATION PROJECTS			
316	CONTRIBUTIONS	$ 14,448	$ 3,775	$ 20,000
	TOTAL GENERAL ADMINISTRATION	**$ 14,448**	**$ 3,775**	**$ 20,000**
91170	PUBLIC UTILITY PROJECTS			
312	CONTRACTS WITH PRIVATE AGENCIES	$ -	$ -	$ 830,000
316	CONTRIBUTIONS	$ 21,000	$ 7,275	$ 173,000
510	TRUSTEE'S COMMISSION	$ 2,064	$ 2,000	$ -
	TOTAL PUBLIC UTILITY PROJECTS	**$ 23,064**	**$ 9,275**	**$ 1,003,000**
TOTAL EXPENDITURES INDUST./ECON. DEV. FUND		**$ 37,512**	**$ 13,050**	**$ 1,023,000**
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ 148,815**	**$ (11,241)**	**$ (203,000)**
	FUND BALANCE JULY 1,	**$ 149,122**	**$ 297,937**	**$ 286,696**
	FUND BALANCE JUNE 30,	**$ 297,937**	**$ 286,696**	**$ 83,696**

LAWRENCE COUNTY

TENNESSEE

STHEC Fund 121

FY 2022-2023 BUDGET		2021 AUDITED	2022 ESTIMATED	2023 BUDGET
SOUTHERN TENN HIGHER EDUCATION CENTER - FUND 121				
	REVENUES & OTHER SOURCES:			
48000	OTHER GOVERN & CITIZENS GROUPS			
48610	DONATIONS	$ -	$ -	$ 5,000
49800	TRANSFERS IN	$ -	$ 8,168	$ -
	TOTAL CITIZENS GROUP	**$ -**	**$ 8,168**	**$ 5,000**
58400	EXPENDITURES:			
335	MAINTENANCE & REPAIR BUILDINGS	$ -	$ -	$ 5,000
336	MAINTENANCE & REPAIR EQPT	$ -	$ -	$ 1,000
510	TRUSTEE'S COMMISSION	$ -	$ -	$ 100
599	OTHER CHARGES	$ -	$ -	$ 350
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 6,450**
	EXCESS OF REVENUES & OTHER SOURCES	**$ -**	**$ 8,168**	**$ (1,450)**
	(UNDER) EXPENDITURES & OTHER USES			
	FUND BALANCE JULY 1,	**$ -**	**$ -**	**$ 8,168**
	FUND BALANCE JULY 30,	**$ -**	**$ 8,168**	**$ 6,718**

LAWRENCE COUNTY

TENNESSEE

DRUG CONTROL FUND 122

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	DRUG CONTROL FUND - 122			
42100	**CIRCUIT COURT**			
42140	DRUG CONTROL FINES	$ 10,007	$ 5,000	$ 5,000
42300	**GENERAL SESSIONS COURT**			
42340	DRUG CONTROL FINES	$ 8,645	$ 5,500	$ 5,500
42800	**JUDICIAL DISTRICT DRUG PROGRAM**			
42865	DRUG TASK FORCE FORFEITURES & PENALTIES	$ 19,195	$ 21,000	$ 10,000
	TOTAL FINES, FORFEITURES/PENALTIES	**$ 37,847**	**$ 31,500**	**$ 20,500**
54150	EXPENDITURES:			
196	IN-SERVICE	$ 50	$ 200	$ 200
307	COMMUNICATION	$ 11,061	$ 17,000	$ 17,000
319	CONFIDENTIAL DRUG ENFORCE. PAYMENTS	$ -	$ 5,000	$ 5,000
320	DUES & MEMBERSHIPS	$ 60	$ 200	$ 200
355	TRAVEL	$ -	$ 3,000	$ 3,000
357	VETERINARY SERVICES	$ -	$ 1,500	$ 1,500
401	ANIMAL & FOOD SUPPLIES	$ 927	$ 2,000	$ 2,000
431	LAW ENFORCEMENT SUPPLIES	$ 1,238	$ 1,500	$ 1,500
510	TRUSTEE'S COMMISSION	$ 342	$ 400	$ 400
599	OTHER CHARGES	$ -	$ 1,000	$ 1,000
716	LAW ENFORCEMENT EQPT	$ 16,584	$ 5,000	$ 10,000
	TOTAL EXPENDITURES DRUG CONTROL	**$ 30,262**	**$ 36,800**	**$ 41,800**
	EXCESS OF REVENUE & OTHER SOURCES	**$ 7,585**	**$ (5,300)**	**$ (21,300)**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	**$ 57,566**	**$ 65,151**	**$ 59,851**
	FUND BALANCE JUNE 30,	**$ 65,151**	**$ 59,851**	**$ 38,551**

LAWRENCE COUNTY

TENNESSEE

SOUTHERN TENNESSEE HIGHER EDUCATION FUND

128

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	OTHER SPECIAL REVENUE FUND (ARPA)- FUND 128			
	REVENUES & OTHER SOURCES:			
47000	FEDERAL GOVERNMENT			
47901	AMERICAN RESCUE PLAN ACT GRANT #6	$ 4,287,033	$ -	$ 4,287,033
44110	INTEREST EXPENSE	$ -	$ 900	$ 2,000
	TOTAL LOCAL TAXES	**$ 4,287,033**	**$ 900**	**$ 4,289,033**
99100-590	**TRANSFERS-OUT**	**$ -**	**$ 4,287,033**	**$ 4,287,033**
	EXCESS OF REVENUES & OTHER SOURCES	**$ -**	**$ (4,286,133)**	**$ 2,000**
	(UNDER) EXPENDITURES & OTHER USES			
	FUND BALANCE JULY 1,	**$ -**	**$ 4,287,033**	**$ 900**
	FUND BALANCE JULY 30,	**$ 4,287,033**	**$ 900**	**$ 2,900**

LAWRENCE COUNTY

TENNESSEE

HIGHWAY FUND 131

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	HIGHWAY FUND - 131			
	REVENUES & OTHER SOURCES:			
	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	$ 1,713,824	$ 1,697,966	$ 1,671,885
40120	TRUSTEE'S COLLECTIONS-PRIOR YEARS	$ 46,700	$ 59,052	$ 58,885
40130	CIR CLK/CLK & MASTER COLLECTIONS	$ 20,865	$ 12,000	$ 23,718
40140	INTEREST & PENALTY	$ 9,353	$ 9,502	$ 8,822
40280	MINERAL SEVERANCE TAX	$ 46,948	$ 42,872	$ 42,872
	TOTAL LOCAL TAXES	**$ 1,837,690**	**$ 1,821,392**	**$ 1,806,182**
44990	OTHER LOCAL REVENUES			
44145	SALE OF RECYCLED MATERIALS	$ 7,458	$ 5,000	$ -
44530	SALE OF EQUIPMENT	$ -	$ 79,626	$ -
	TOTAL OTHER LOCAL REVENUES	**$ 7,458**	**$ 84,626**	**$ -**
46000	STATE OF TENNESSEE			
46420	STATE AID PROGRAM	$ 236,548	$ 230,673	$ 230,673
46920	GASOLINE & MOTOR FUEL TAX	$ 2,692,071	$ 2,725,000	$ 2,725,000
46930	PETROLEUM SPECIAL TAX	$ 160,528	$ 29,418	$ 30,210
46980	OTHER STATE GRANTS	$ 36,816	$ -	$ -
46990	OTHER STATE REVENUES	$ 17,260	$ -	$ -
	TOTAL STATE OF TENNESSEE	**$ 3,143,223**	**$ 2,985,091**	**$ 2,985,883**
47230	DISASTER RELIEF	$ 224,882	$ -	$ -
	TOTAL FEDERAL GOVERNMENT	**$ 224,882**	**$ -**	**$ -**
48000	OTHER GOVERN & CITIZENS GROUPS			
48610	OTHER GOVERN & CITIZENS GROUPS	$ 40,276	$ 75,661	$ -
49700	INSURANCE RECOVERY	$ 22,693	$ 23,228	$ -
49800	TRANSFERS IN	$ -	$ 19,189	$ -
	TOTAL OTH. GOVERN. & CITIZEN GROUPS	**$ 62,969**	**$ 118,078**	**$ -**
	TOTAL REVENUES & OTHER SOURCES	**$ 5,276,222**	**$ 5,009,187**	**$ 4,792,065**
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/ADMIN.	$ 91,901	$ 93,738	$ 98,425
119	ACCOUNTANTS/BOOK KEEPERS	$ 82,316	$ 91,388	$ 91,340
166	CUSTODIAL PERSONNEL	$ 2,241	$ 2,368	$ 4,368
186	LONGEVITY PAY	$ 2,600	$ 2,700	$ 2,800
187	ANNUAL PAY	$ -	$ -	$ 6,210
187	OVERTIME	$ -	$ 575	$ 1,229

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
201	SOCIAL SECURITY	$ 10,826	$ 11,622	$ 12,680
204	STATE RETIREMENT	$ 11,663	$ 3,900	$ 13,279
205	EMPLOYEE & DEPENDANT INSURANCE	$ 180	$ 360	$ 360
206	LIFE INSURANCE	$ 37	$ 135	$ 135
207	MEDICAL INSURANCE	$ 18,263	$ 15,500	$ 22,100
208	DENTAL INSURANCE	$ 121	$ 439	$ 668
209	DISABILITY INSURANCE	$ -	$ -	$ 265
210	UNEMPLOYMENT COMPENSATION INS.	$ 487	$ 492	$ 630
212	MEDICARE	$ 2,532	$ 2,720	$ 2,970
307	COMMUNICATION	$ 9,632	$ 10,441	$ 11,000
317	DATA PROCESSING SERVICES	$ 400	$ 400	$ 1,500
320	DUES & MEMBERSHIPS	$ 5,020	$ 5,050	$ 5,050
321	EVAULUATION AND TESTING	$ 1,881	$ 1,450	$ 2,000
332	NOTICES, RECORDING & COURT COSTS	$ 35	$ 200	$ 1,000
334	MAINTENANCE AGREEMENTS	$ 46	$ 400	$ 1,500
347	PEST CONTROL	$ 240	$ 240	$ 240
348	POSTAL CHARGES	$ -	$ -	$ 150
349	PRINTING, STATIONERY & FORMS	$ -	$ 200	$ 1,500
355	TRAVEL	$ 1,232	$ 3,850	$ 4,000
359	DISPOSAL FEES	$ -	$ -	$ 300
410	CUSTODIAL SUPPLIES	$ 393	$ 500	$ 500
435	OFFICE SUPPLIES	$ 1,914	$ 1,754	$ 2,000
452	UTILITIES	$ 11,744	$ 15,160	$ 17,000
509	REFUNDS	$ 2,779	$ 4,927	$ -
513	WORKER'S COMP	$ 2,456	$ 2,372	$ 2,401
515	LIABILITY CLAIM	$ -	$ -	$ 1,000
599	OTHER CHARGES	$ 2,532	$ 2,892	$ 5,000
719	OFFICE EQUIPMENT	$ 1,254	$ 4,239	$ 5,000
	TOTAL ADMINISTRATION	**$ 264,725**	**$ 280,012**	**$ 318,600**
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMAN	$ 136,744	$ 143,764	$ 135,537
143	EQPT. OPERATORS	$ 340,252	$ 321,500	$ 351,225
145	EQPT. OPERATORS-LIGHT	$ 198,855	$ 240,500	$ 265,118
147	TRUCK DRIVERS	$ 293,260	$ 309,000	$ 300,125
149	LABORERS	$ 82,182	$ 142,300	$ 148,830
186	LONGEVITY PAY	$ 37,400	$ 35,500	$ 37,500
187	ANNUAL PAY	$ -	$ 3,443	$ 88,872
187	OVERTIME PAY	$ -	$ 11,200	$ 42,895
187	COMP PAY	$ -	$ 1,218	$ -
201	SOCIAL SECURITY	$ 64,791	$ 75,000	$ 84,947
204	STATE RETIREMENT	$ 73,743	$ 26,000	$ 90,000
205	EMPLOYEE & DEPENDANT INSURANCE	$ 542	$ 650	$ 1,200

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
206	LIFE INSURANCE	$ 112	$ 150	$ 224
207	MEDICAL INSURANCE	$ 186,804	$ 205,000	$ 241,560
208	DENTAL INSURANCE	$ 384	$ 420	$ 730
209	DISABILITY INSURANCE	$ 435	$ 500	$ 784
210	UNEMPLOYMENT COMPENSATION INS.	$ 6,194	$ 6,900	$ 8,640
212	MEDICARE	$ 15,153	$ 17,100	$ 19,726
351	RENTALS	$ 15,645	$ 17,022	$ 30,000
402	ASPHALT	$ 967,337	$ 1,086,025	$ 1,000,000
403	ASPHALT-COLD MIX	$ 39,967	$ 43,000	$ 60,000
408	CONCRETE	$ 96,049	$ 40,000	$ 40,000
409	CRUSHED STONE	$ 363,264	$ 463,584	$ 450,000
440	PIPE METAL	$ 108,678	$ 83,117	$ 85,000
443	ROAD SIGNS	$ 16,529	$ 12,000	$ 30,000
455	WOOD PRODUCTS	$ 5,787	$ 1,200	$ 5,000
456	GRAVEL & CHERT	$ -	$ -	$ 5,000
513	WORKER'S COMP	$ 63,056	$ 61,000	$ 66,155
516	OTHER SELF-INSURED CLAIMS	$ -	$ -	$ 3,600
599	OTHER CHARGES	$ 39,923	$ 42,500	$ 40,000
	TOTAL HIGHWAY/BRIDGE MAINTENANCE	**$ 3,153,086**	**$ 3,389,593**	**$ 3,632,668**
63100	OPERATION & MAINTENANCE OF EQPT			
142	MECHANIC(S)	$ 167,758	$ 210,800	$ 202,750
186	LONGEVITY PAY	$ 6,200	$ 6,600	$ 7,000
187	ANNUAL PAY	$ -	$ -	$ 16,320
187	OVERTIME PAY	$ -	$ 2,600	$ 7,278
201	SOCIAL SECURITY	$ 10,398	$ 13,400	$ 14,468
204	STATE RETIREMENT	$ 11,723	$ 4,500	$ 15,216
207	MEDICAL INSURANCE	$ 30,004	$ 38,500	$ 40,260
210	UNEMPLOYMENT COMPENSATION INS.	$ 991	$ 1,200	$ 1,350
212	MEDICARE	$ 2,432	$ 3,150	$ 3,385
336	MAINTENANCE & REPAIR-EQUIPMENT	$ 160,893	$ 150,000	$ 160,000
412	DIESEL FUEL	$ 94,656	$ 182,732	$ 185,000
424	GARAGE SUPPLIES	$ 1,838	$ 2,300	$ 2,500
425	GASOLINE	$ 30,409	$ 62,000	$ 65,000
433	LUBRICANTS	$ 14,531	$ 15,700	$ 20,000
442	PROPANE GAS	$ 270	$ 450	$ 2,000
450	TIRES & TUBES	$ 25,718	$ 32,000	$ 36,000
513	WORKER'S COMP	$ 4,432	$ 4,332	$ 5,838
516	OTHER SELF-INSURED CLAIMS	$ -	$ -	$ 3,000
599	OTHER CHARGES	$ 11,026	$ 8,500	$ 9,000
	TOTAL OPER. & MAIN. OF EQUIPMENT	**$ 573,279**	**$ 738,764**	**$ 796,365**
65000	OTHER CHARGES			

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
502	BUILDING & CONTENTS INSURANCE	$ 2,382	$ 1,796	$ 1,796
506	LIABILITY INSURANCE	$ 24,365	$ 25,744	$ 25,744
510	TRUSTEE'S COMMISSION	$ 64,378	$ 67,000	$ 67,000
511	VEHICLE & EQPT INSURANCE	$ 36,074	$ 30,010	$ 30,010
515	LIABILITY CLAIM	$ -	$ 1,600	$ 1,500
599	OTHER CHARGES	$ 1,827	$ -	$ 5,000
	TOTAL OTHER CHARGES	**$ 129,026**	**$ 126,150**	**$ 131,050**
68000	CAPITAL OUTLAY			
321	ENGINEERING SERVICES	$ 811	$ -	$ 45,000
713	HIGHWAY CONSTRUCTION	$ 296,184	$ 235,986	$ 375,000
714	HIGHWAY EQUIPMENT	$ 57,504	$ 291,525	$ -
791	OTHER CONSTRUCTION	$ -	$ -	$ 200,000
	TOTAL CAPITAL OUTLAY	**$ 354,499**	**$ 527,511**	**$ 620,000**
99100	TRANSFERS OUT			
590	TRANSFERS OUT	**$ 450,000**	**$ 113,333**	**$ 113,333**
	TOTAL ESTIMATED EXPENDITURES	**$ 4,924,615**	**$ 5,175,363**	**$ 5,612,016**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 351,607**	**$ (166,176)**	**$ (819,951)**
	OVER (UNDER) EXPENDITURES			
	TOTAL OTHER USES			
	FUND BALANCE JULY 1,	**$ 1,314,570**	**$ 1,666,177**	**$ 1,840,001**
	ADJUSTMENT TO FUND BALANCE	**$ -**	**$ 340,000.00**	**$ -**
	FUND BALANCE JUNE 30,	**$ 1,666,177**	**$ 1,840,001**	**$ 1,020,050**

LAWRENCE COUNTY

TENNESSEE

GENERAL DEBT SERVICE FUND 151

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	GENERAL DEBT SERVICE FUND - 151			
	REVENUES & OTHER SOURCES			
40110	CURRENT PROPERTY TAX	$ 2,621,535	$ 1,947,965	$ 1,918,033
40120	TRUSTEE'S COLLECTION PRIOR YEARS	$ 71,435	$ 89,472	$ 89,472
40130	CIR CLK & CLK & MASTER COLLECTIONS	$ 31,916	$ 20,000	$ 20,000
40140	INTEREST & PENALTY	$ 14,306	$ 15,000	$ 15,000
	TOTAL LOCAL TAXES	**$ 2,739,192**	**$ 2,072,437**	**$ 2,042,505**
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	$ 1,699,737	$ 1,800,000	$ 1,800,000
40240	WHEEL TAX	$ 1,022,257	$ 1,024,000	$ 1,024,000
40266	LITIGATION TAX	$ 72,725	$ 75,000	$ 75,000
40320	BANK EXCISE TAX	$ 88,895	$ 95,000	$ 95,000
	TOTAL LOCAL OPTION TAXES	**$ 2,883,614**	**$ 2,994,000**	**$ 2,994,000**
44100	OTHER LOCAL REVENUES			
44120	LEASE RENTALS	$ 35,004	$ 35,000	$ 35,000
	TOTAL OTHER LOCAL REVENUES	**$ 35,004**	**$ 35,000**	**$ 35,000**
46800	OTHER STATE REVENUES			
48130	CONTRIBUTIONS (ESG/EESI)	$ 1,011,559	$ 1,125,944	$ 1,128,944
49800	OPERATING TRANSFERS IN (2022 Hwy Interfund Loan)	$ -	$ 113,333	$ 113,333
	TOTAL OTHER ST/REV'S & OTH. SOURCES	**$ 1,011,559**	**$ 1,239,277**	**$ 1,242,277**
	TOTAL ESTIMATED REVENUES	**$ 6,669,369**	**$ 6,340,714**	**$ 6,313,782**
	EXPENDITURES:			
82110	GENERAL GOVERNMENT DEBT SERVICE			
601	PRINCIPAL ON BONDS	$ 1,998,968	$ 2,445,342	$ 2,765,783
602	PRINCIPAL ON NOTES	$ 351,625	$ 295,000	$ 305,000
	TOTAL GENERAL GOVERNMENT	**$ 2,350,593**	**$ 2,740,342**	**$ 3,070,783**
82120	HIGHWAY & STREET DEBT SERVICE			
601	PRINCIPAL ON BONDS	$ 79,200	$ -	$ -
602	PRINCIPAL ON NOTES	$ 436,167	$ 442,499	$ 453,803
	TOTAL HIGHWAY/STREET DEBT SERVICE	**$ 515,367**	**$ 442,499**	**$ 453,803**
82130	EDUCATION DEBT SERVICE			
601	PRINCIPAL ON BONDS	$ 627,000	$ 550,000	$ 575,000
602	PRINCIPAL ON NOTES	$ 964,056	$ 527,868	$ 538,932
	TOTAL EDUCATION DEBT SERVICE	**$ 1,591,056**	**$ 1,077,868**	**$ 1,113,932**

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL PRINCIPAL	**$ 4,457,016**	**$ 4,260,709**	**$ 4,638,518**
82210	GENERAL GOVERNMENT			
603	INTEREST ON BONDS	$ 1,074,627	$ 1,036,644	$ 965,025
604	INTEREST ON NOTES	$ 33,572	$ 36,569	$ 30,569
	TOTAL GENERAL GOVERNMENT	**$ 1,108,199**	**$ 1,073,213**	**$ 995,594**
82220	HIGHWAY & STREETS			
603	INTEREST ON BONDS	$ 13,164	$ -	$ -
604	INTEREST ON NOTES	$ 27,125	$ 18,776	$ 9,730
	TOTAL HIGHWAY & STREETS	**$ 40,289**	**$ 18,776**	**$ 9,730**
82230	EDUCATION			
603	INTEREST ON BONDS	$ 436,100	$ 452,115	$ 422,365
604	INTEREST ON NOTES	$ 68,161	$ 52,495	$ 43,812
	TOTAL EDUCATION	**$ 504,261**	**$ 504,610**	**$ 466,177**
	TOTAL INTEREST	**$ 1,652,749**	**$ 1,596,599**	**$ 1,471,501**
82310	GENERAL GOVERNMENT			
509	REFUNDS	$ 4,279	$ -	$ -
510	TRUSTEE'S COMMISSION	$ 83,829	$ 85,000	$ 85,000
699	OTHER DEBT SERVICE	$ 9,399	$ 9,500	$ 9,500
	TOTAL GENERAL GOVERNMENT	**$ 97,507**	**$ 94,500**	**$ 94,500**
82330	EDUCATION			
606	OTHER DEBT ISSUANCE CHARGES	$ 58,251	$ -	$ -
	OTHER DEBT SERVICE	$ 44,529	$ -	$ -
	TOTAL EDUCATION	**$ 102,780**	**$ -**	**$ -**
	TOTAL OTHER DEBT SERVICE	**$ 200,287**	**$ 94,500**	**$ 94,500**
99100	TRANSFERS OUT	$ -	$ -	$ -
590	TRANSFERS OUT	$ (105,220)	$ -	$ -
	TOTAL GENERAL DEBT SERVICE FUND	**$ 6,204,832**	**$ 5,951,808**	**$ 6,204,519**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 464,537**	**$ 388,906**	**$ 109,263**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	**$ 5,679,719**	**$ 6,144,256**	**$ 6,533,162**
	FUND BALANCE JUNE 30,	**$ 6,144,256**	**$ 6,533,162**	**$ 6,642,425**

LAWRENCE COUNTY

TENNESSEE

GENERAL CAPTIAL PROJECTS FUND 171

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	GENERAL CAPITAL PROJECTS FUND - 171			
	REVENUES & OTHER SOURCES			
44170	MISCELLANEOUS	$ -	$ -	$ -
49100	BOND PROCEEDS	$ -	$ -	$ -
49800	TRANSFERS IN	$ -	$ -	$ -
	TOTAL REVENUES & OTHER SOURCES	$ -	$ -	$ -
	EXPENDITURES:			
90000	**CAPITAL PROJECTS**			
91110	GENERAL ADMIN. PROJECTS			
707	BUILDING IMPROVEMENTS	$ -	$ 260,000	$ 150,000
711	FURNITURE & FIXTURES (BDGT)	$ -	$ 50,000	$ -
711	FURNITURE & FIXTURES (CHRM)	$ -	$ 6,000	$ -
718	MOTOR VEHICLES	$ -	$ -	$ 220,349
733	SOLID WASTE EQUIPMENT	$ -	$ 33,171	$ -
735	HEALTH EQUIPMENT	$ -	$ 42,568	$ -
790	OTHER EQUIPMENT	$ -	$ 12,169	$ -
799	OTHER CAPITAL OUTLAY	$ 32,066	$ 25,222	$ -
	TOTAL GENERAL ADMIN. PROJECTS	**$ 32,066**	**$ 429,130**	**$ 370,349**
	TOTAL GENERAL CAPITAL PROJECTS FUND	**$ 32,066**	**$ 429,130**	**$ 370,349**
	EXCESS OF REVENUES & OTHER SOURCES	**$ (32,066)**	**$ (429,130)**	**$ (370,349)**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	**$ 889,966**	**$ 857,900**	**$ 428,770**
	TRANSFERS OUT			
	FUND BALANCE JUNE 30,	**$ 857,900**	**$ 428,770**	**$ 58,421**

LAWRENCE COUNTY

TENNESSEE

HIGHWAY CAPTIAL PROJECTS FUND 176

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	HIGHWAY CAPITAL PROJECTS FUND - 176			
	REVENUES & OTHER SOURCES			
48130	CONTRIBUTIONS	$ 110,000	$ -	$ -
49800	TRANSFERS IN	$ 340,000	$ -	$ -
	TOTAL REVENUES & OTHER SOURCES	**$ 450,000**	**$ -**	**$ -**
	EXPENDITURES:			
91200	HIGHWAY & CAPITAL PROJECTS			
714	HIGHWAY EQUIPMENT	$ -	$ 447,047	$ -
	TOTAL HIGHWAY CAPITAL PROJECTS	**$ -**	**$ 447,047**	**$ -**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 450,000**	**$ (447,047)**	**$ -**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	**$ 24,750**	**$ 474,750**	**$ 27,703**
	FUND BALANCE JUNE 30,	**$ 474,750**	**$ 27,703**	**$ 27,703**

LAWRENCE COUNTY

TENNESSEE

EDUCATION CAPTIAL PROJECTS FUND 177

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	EDUCATION CAPITAL PROJECTS FUND - 177			
	REVENUES & OTHER SOURCES			
48130	CONTRIBUTIONS	$ 6,606,336	$ -	$ -
	TOTAL REVENUES & OTHER SOURCES	**$ 6,606,336**	**$ -**	**$ -**
91300	EDUCATION CAPITAL PROJECTS			
312	CONTRACTS WITH PRIVATE AGENCIES	$ 1,926,443	$ -	$ -
706	BUILDING CONSTRUCTION	$ -	$ 8,483,859	$ 7,420,207
	TOTAL EDUCATION CAPITAL PROJECTS	**$ 1,926,443**	**$ 8,483,859**	**$ 7,420,207**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 4,679,893**	**$ (8,483,859)**	**$ (7,420,207)**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	**$ 11,245,150**	**$ 15,925,043**	**$ 7,441,184**
	TRANSFERS OUT	$ -		
	FUND BALANCE JUNE 30,	**$ 15,925,043**	**$ 7,441,184**	**$ 20,977**

LAWRENCE COUNTY

TENNESSEE

LAWRENCE COUNTY HIGHER EDUCATION FUND 178

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	LAWRENCE COUNTY HIGHER EDUCATION FUND - 178			
	REVENUES & OTHER SOURCES			
46980	OTHER STATE GRANTS	$ 1,355,911	$ -	$ -
48130	CONTRIBUTIONS	$ 2,652,607	$ 554,700	$ -
48610	DONATIONS	$ 184,324	$ -	$ -
	TOTAL REVENUES & OTHER SOURCES	**$ 4,192,842**	**$ 554,700**	**$ -**
	EXPENDITURES:			
91300	EDUCATION CAPITAL PROJECTS			
304	ARCHITECTS	$ 86,774	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ 33,828	$ -	$ -
706	BUILDING CONSTRUCTION	$ 3,506,907	$ 117,886	$ -
708	COMMUNICATION EQUIPMENT	$ 27,461	$ -	$ -
709	DATA PROCESSING EQUIPMENT	$ 150,370	$ 410,700	$ -
711	FURNITURE & FIXTURES	$ 252,555	$ 196,753	$ -
	TOTAL EDUCATION CAPITAL PROJECTS	**$ 4,057,895**	**$ 725,339**	**$ -**
	EXCESS OF REVENUES & OTHER SOURCES	**$ 134,947**	**$ (170,639)**	**$ -**
	OVER (UNDER) EXPENDITURES			
	FUND BALANCE JULY 1,	**$ 43,861**	**$ 178,808**	**$ -**
	TRANSFER OUT		**$ (8,168)**	
	FUND BALANCE JUNE 30,	**$ 178,808**	**$ -**	**$ -**

LAWRENCE COUNTY

TENNESSEE

GENERAL PURPOSE SCHOOL FUND 141

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	GENERAL PURPOSE SCHOOL FUND - 141			
40110	CURRENT PROPERTY TAX	$ 5,997,875	$ 5,857,874	$ 5,860,229
40120	TRUSTEE'S COLLECTION PRIOR YEAR	$ 175,222	$ 195,000	$ 195,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	$ 5	$ -	$ -
40130	CIR CLK/CLK & MASTER COL. PRIOR YEARS	$ 73,136	$ 45,000	$ 45,000
40140	INTEREST & PENALTY	$ 32,781	$ 35,000	$ 35,000
40210	LOCAL OPTION SALES TAX	$ 7,678,076	$ 5,800,000	$ 6,300,000
40275	MIXED DRINK TAX	$ 22,094	$ 6,000	$ 6,000
	TOTAL COUNTY TAXES	**$ 13,979,189**	**$ 11,938,874**	**$ 12,441,229**
41110	MARRIAGE LICENSES	$ 1,634	$ 1,000	$ 1,000
	TOTAL LICENSES & PERMITS	**$ 1,634**	**$ 1,000**	**$ 1,000**
	CHARGES FOR CURRENT SERVICES			
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	$ 19,984	$ 65,000	$ 65,000
43990	OTHER CHARGES FOR SERVICES	$ 69,661	$ -	$ -
	TOTAL CHARGES FOR SERVICES	**$ 89,645**	**$ 65,000**	**$ 65,000**
44000	INVESTMENT INCOME	$ 44,624	$ -	$ -
44130	SALE OF MATERIALS & SUPPLIES	$ 3,959	$ 2,500	$ 2,500
44170	MISCELLANEOUS REFUNDS	$ 941	$ -	$ -
44530	SALE OF EQUIPMENT	$ 3,393	$ 42,297	$ 5,000
44560	DAMAGES RECOVERED/INDIVIDUALS	$ 5,103	$ -	$ -
44570	CONTRIBUTIONS & GIFTS-CHARITY	$ 19,683	$ -	$ -
44990	OTHER LOCAL REVENUE	$ 99,513	$ 155,906	$ -
	TOTAL OTHER LOCAL REVENUES	**$ 177,216**	**$ 200,703**	**$ 7,500**
	STATE EDUCATION FUNDS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	$ 205,258	$ -	
46511	BASIC EDUCATION PROGRAM	$ 39,342,583	$ 39,627,000	$ 41,812,000
46515	EARLY CHILDHOOD EDUCATION	$ 1,188,621	$ 1,108,732	$ -
46550	DRIVER EDUCATION	$ 15,371	$ 10,000	$ 10,000
46590	OTHER STATE EDUCATION FUNDS	$ 950,276	$ 726,225	$ 429,748
46610	CAREER LADDER PROGRAM	$ 112,088	$ 110,000	$ 98,000
	TOTAL STATE EDUCATION FUNDS	**$ 41,814,197**	**$ 41,581,957**	**$ 42,349,748**
	FEDERAL FUNDS RECEIVED THRU STATE			
47143	SPECIAL EDUCATION GRANTS TO STATES	$ 41,424	$ 85,472	$ -
47146	ENGLISH LANGUAGE ACQUISITION GRANT (TITLE III)	$ 5,639	$ 4,897	$ -
	21st CENTURY COMMUNITY LEARNING CENTERS	$ 133,660	$ 384,225	$ -
47590	OTHER FEDERAL THRU STATE	$ 191,387	$ -	$ -
47990	OTHER DIRECT FEDERAL REVENUE	$ 37,168	$ -	$ -

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	DIRECT FEDERAL REVENUES	$ 409,278	$ 474,594	$ -
49000	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	$ -	$ 158,221	$ -
49800	OPERATING TRANSFERS	$ -	$ 120,000	$ -
	TOTAL REVENUE & OTHER SOURCES	**$ 56,471,159**	**$ 54,540,349**	**$ 54,864,477**
	EXPENDITURES:			
71100	REGULAR INSTRUCTION PROGRAM			
116	TEACHERS	$ 17,751,089	$ 17,695,244	$ 18,445,184
117	CAREER LADDER PROGRAM	$ 67,400	$ 82,000	$ 75,000
128	HOME BOUND TEACHERS	$ 3,900	$ 25,000	$ 25,000
163	EDUCATIONAL ASSISTANTS (AIDES)	$ 695,044	$ 762,170	$ 871,775
189	OTHER SALARIES & WAGES	$ 44,061	$ 5,700	$ -
195	CERTIFIED SUBSTITUTE TEACHERS	$ 22,681	$ 51,000	$ 40,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 148,253	$ 274,500	$ 274,500
201	SOCIAL SECURITY	$ 1,092,160	$ 1,170,147	$ 1,223,350
204	STATE RETIREMENT	$ 1,763,260	$ 1,693,778	$ 1,644,060
207	MEDICAL INSURANCE	$ 3,259,730	$ 3,275,741	$ 3,383,500
210	UNEMPLOYMENT COMP	$ 19,276	$ 5,000	$ 30,000
212	MEDICARE	$ 256,203	$ 273,664	$ 286,110
217	TCRS - HYBRID STABILIZATION	$ -	$ 80,600	$ 95,000
336	MAINTENANCE & REPAIR SERVICES-EQPT	$ -	$ 2,500	$ 2,500
399	OTHER CONTRACTED SERVICES	$ 179,875	$ 385,000	$ 403,800
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 772,957	$ 366,068	$ 298,000
499	OTHER SUPPLIES & MATERIALS	$ 544	$ 22,734	$ 10,000
599	OTHER CHARGES	$ 3	$ 10,000	$ 15,000
722	REGULAR INSTRUCTION EQPT.	$ 75,937	$ 35,290	$ 100,000
	TOTAL REGULAR INSTRUCTION PROGRAM	**$ 26,152,373**	**$ 26,216,136**	**$ 27,222,779**
71150	ALTERNATIVE INSTRUCTION PROGRAM			
116	TEACHERS	$ 209,969	$ 227,400	$ 235,000
163	EDUCATIONAL ASSISTANTS	$ 62,442	$ 54,755	$ 67,000
195	CERTIFIED SUBSTITUTE TEACHERS	$ 165	$ 2,850	$ 850
198	SUBSTITUTE TEACHERS	$ 2,090	$ 6,400	$ 1,400
201	SOCIAL SECURITY	$ 15,822	$ 20,735	$ 18,900
204	STATE RETIREMENT	$ 25,877	$ 29,800	$ 24,500
207	MEDICAL INSURANCE	$ 54,095	$ 57,400	$ 60,600
212	EMPLOYER MEDICARE	$ 3,701	$ 4,850	$ 4,450
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 2,183	$ 1,750	$ 1,750
499	OTHER SUPPLIES & MATERIALS	$ 379	$ 1,000	$ 2,000
599	OTHER CHARGES	$ -	$ 150	$ 500

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL ALTERNATIVE INSTRUCT/PROGRAM	**$ 376,723**	**$ 407,090**	**$ 416,950**
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	$ 1,334,006	$ 1,559,050	$ 1,604,875
117	CAREER LADDER PROGRAM	$ 5,000	$ 5,000	$ 5,000
128	HOMEBOUND TEACHERS	$ 6,765	$ 22,500	$ 22,500
163	EDUCATIONAL ASSISTANTS	$ 738,028	$ 804,720	$ 873,750
171	SPEECH PATHOLOGIST	$ 292,522	$ 301,030	$ 315,000
189	OTHER SALARY & WAGES	$ 120,073	$ 127,200	$ 62,750
195	CERTIFIED SUBSTITUTE TEACHERS	$ 825	$ 13,600	$ 13,600
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 31,467	$ 55,000	$ 55,000
201	SOCIAL SECURITY	$ 144,184	$ 178,850	$ 183,200
204	STATE RETIREMENT	$ 206,313	$ 224,700	$ 205,750
207	MEDICAL INSURANCE	$ 633,794	$ 722,500	$ 722,500
212	MEDICARE	$ 33,840	$ 41,830	$ 43,800
217	TCRS - HYBRID STABILIZATION	$ -	$ 17,000	$ 20,000
312	CONTRACTS W/PRIVATE AGENCIES	$ 81,200	$ 81,600	$ 81,600
336	MAINTENANCE & REPAIR-EQPT.	$ 1,342	$ 1,500	$ 1,500
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 15,050	$ 18,800	$ 22,000
499	OTHER SUPPLIES & MATERIALS	$ 5,883	$ 1,500	$ 3,000
	TOTAL SPECIAL EDUCATION PROGRAM	**$ 3,650,292**	**$ 4,176,380**	**$ 4,235,825**
71300	VOCATIONAL EDUCATION PROGRAM			
116	TEACHERS	$ 1,584,128	$ 1,634,300	$ 1,700,681
117	CAREER LADDER PROGRAM	$ 4,000	$ 4,000	$ 4,000
195	CERTIFIED SUBSTITUTE TEACHERS	$ 275	$ 7,400	$ 7,400
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 15,177	$ 48,800	$ 48,800
201	SOCIAL SECURITY	$ 94,362	$ 105,060	$ 109,200
204	STATE RETIREMENT	$ 153,259	$ 161,600	$ 142,200
207	MEDICAL INSURANCE	$ 300,473	$ 307,500	$ 307,500
212	MEDICARE	$ 22,073	$ 24,570	$ 25,750
217	TCRS - HYBRID STABILIZATION	$ -	$ 8,000	$ 10,000
311	CONTRACTS W/OTHER SCH SYSTEMS	$ 208,400	$ 192,000	$ 210,000
336	MAINTENANCE & REPAIR SVCS-EQPT	$ -	$ 2,000	$ 2,000
399	OTHER CONTRACTED SERVICES	$ 424	$ 5,000	$ 5,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 55,265	$ 88,000	$ 88,000
449	TEXTBOOKS	$ 1,815	$ 7,016	$ 7,500
499	OTHER SUPPLIES & MATERIALS	$ 7,868	$ 1,000	$ 2,000
599	OTHER CHARGES	$ 67	$ 1,000	$ 1,000
730	VOCATIONAL INSTRUCTIONAL EQPT	$ 49,990	$ 10,527	$ 3,000
	TOTAL VOCATIONAL EDUC. PROGRAM	**$ 2,497,576**	**$ 2,607,773**	**$ 2,674,031**
	TOTAL INSTRUCTIONAL EXPENDITURES	**$ 32,676,964**	**$ 33,407,379**	**$ 34,549,585**

FY 2022-2023 BUDGET		2021 AUDITED	2022 ESTIMATED	2023 BUDGET
72120	HEALTH SERVICES			
105	SUPERVISOR/DIRECTOR	$ 62,828	$ 41,168	$ 14,000
131	MEDICAL PERSONNEL	$ 344,669	$ 395,700	$ 417,800
189	OTHER SALARIES & WAGES	$ 18,315	$ 26,500	$ 16,500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ -	$ 500	$ -
201	SOCIAL SECURITY	$ 23,290	$ 26,220	$ 27,800
204	STATE RETIREMENT	$ 35,067	$ 41,040	$ 37,480
207	MEDICAL INSURANCE	$ 105,289	$ 115,400	$ 112,000
212	MEDICARE	$ 5,447	$ 6,145	$ 6,500
217	TCRS - HYBRID STABILIZATION	$ -	$ 4,000	$ 4,000
336	MAINTENANCE & REPAIR SERVICE-EQUIPMENT	$ -	$ 1,000	$ 1,000
355	TRAVEL	$ 39	$ 10,500	$ 500
399	OTHER CONTRACTED SERVICES	$ 8,261	$ 20,000	$ 20,000
413	DRUGS & MEDICAL SUPPLIES	$ 10,343	$ 9,000	$ 10,000
499	OTHER SUPPLIES & MATERIALS	$ 1,949	$ 41,000	$ 2,500
524	IN-SERVICE \ STAFF DEVELOPMENT	$ 872	$ 6,500	$ 1,500
599	OTHER CHARGES	$ -	$ 500	$ 500
735	HEALTH EQUIPMENT	$ -	$ 30,095	$ -
	TOTAL HEALTH SERVICES	**$ 616,369**	**$ 775,268**	**$ 672,080**
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	$ 1,350	$ 2,500	$ 2,000
123	GUIDANCE PERSONNEL	$ 843,975	$ 825,460	$ 845,225
130	SOCIAL WORKERS	$ 107,826	$ 112,200	$ 308,900
189	OTHER SALARIES & WAGES	$ 77,209	$ 81,400	$ 51,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ -	$ 500	$ 2,000
201	SOCIAL SECURITY	$ 56,134	$ 63,310	$ 75,600
204	STATE RETIREMENT	$ 91,170	$ 93,100	$ 105,700
207	MEDICAL INSURANCE	$ 157,237	$ 168,100	$ 201,900
212	MEDICARE	$ 14,151	$ 14,810	$ 17,800
217	TCRS - HYBRID STABILIZATION	$ -	$ 8,600	$ 8,900
322	EVALUATION & TESTING	$ 80,685	$ 112,500	$ 112,500
355	TRAVEL	$ 1,000	$ 1,500	$ -
399	OTHER CONTRACTED SERVICES	$ 8,933	$ 42,000	$ 42,000
499	OTHER SUPPLIES AND MATERIALS	$ -	$ 500	$ 5,000
524	INSERVICE/STAFF DEVELOPMENT	$ 12,830	$ 20,000	$ 5,000
599	OTHER CHARGES	$ 103	$ 600	$ 1,000
	TOTAL OTHER STUDENT SUPPORT	**$ 1,452,603**	**$ 1,547,080**	**$ 1,784,525**
	TOTAL SUPPORT SERVICES	**$ 2,068,972**	**$ 2,322,348**	**$ 2,456,605**
72210	REGULAR INSTRUCTION STAFF			

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
105	SUPERVISOR/DIRECTOR	$ 257,312	$ 271,860	$ 278,900
117	CAREER LADDER PROGRAM	$ 2,000	$ 5,000	$ 6,000
129	LIBRARIANS	$ 587,664	$ 602,315	$ 633,200
189	OTHER SALARIES AND WAGES	$ 105,788	$ 73,318	$ 38,000
195	CERTIFIED SUBSTITUTE TEACHERS	$ -	$ 250	$ 500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ -	$ 3,000	$ 1,500
201	SOCIAL SECURITY	$ 56,136	$ 58,300	$ 59,500
204	STATE RETIREMENT	$ 96,029	$ 91,850	$ 83,300
207	MEDICAL INSURANCE	$ 148,840	$ 163,750	$ 155,000
212	MEDICARE	$ 13,131	$ 13,640	$ 14,000
217	TCRS - HYBRID STABILIZATION	$ -	$ 3,000	$ 3,000
355	TRAVEL	$ 2,997	$ 10,000	$ 10,000
399	OTHER CONTRACTED SERVICES	$ 41,485	$ 55,000	$ 30,500
499	OTHER SUPPLIES & MATERIALS	$ 41,399	$ 40,000	$ 35,000
524	IN SERVICE / STAFF DEVELOPMENT	$ 4,158	$ 11,013	$ 10,000
599	OTHER CHARGES	$ 412	$ 1,250	$ 1,250
790	OTHER EQUIPMENT	$ 139,947	$ 188,323	$ -
	TOTAL REGULAR INSTRUCTION STAFF	**$ 1,497,298**	**$ 1,591,869**	**$ 1,359,650**
72215	ALTERNATIVE INSTRUCTION STAFF			
355	TRAVEL	$ -	$ 500	$ 500
399	OTHER CONTRACTED SERVICES	$ 24,018	$ 20,000	$ 30,000
499	OTHER SUPPLIES & MATERIALS	$ 97	$ 1,000	$ 1,000
524	IN SERVICE/STAFF DEVELOPMENT	$ -	$ 1,500	$ 1,500
599	OTHER CHARGES	$ -	$ 2,500	$ 2,500
	TOTAL ALTERNATIVE INSTRUCTION STAFF	**$ 24,115**	**$ 25,500**	**$ 35,500**
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	$ 77,417	$ 79,170	$ 164,300
117	CAREER LADDER PROGRAM	$ 1,000	$ 1,000	$ 1,000
201	SOCIAL SECURITY	$ 4,689	$ 5,000	$ 10,250
204	STATE RETIREMENT	$ 8,124	$ 8,300	$ 8,300
207	MEDICAL INSURANCE	$ 18,572	$ 20,100	$ 28,600
212	MEDICARE	$ 1,097	$ 1,200	$ 2,400
355	TRAVEL	$ 6,923	$ 10,000	$ 10,000
399	OTHER CONTRACTED SERVICES	$ 168,209	$ 164,472	$ 100,000
499	OTHER SUPPLIES & MATERIALS	$ 6,647	$ 10,000	$ 10,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ 1,260	$ 3,500	$ 3,500
599	OTHER CHARGES	$ -	$ 500	$ 500
	TOTAL SPECIAL EDUCATION	**$ 293,938**	**$ 303,242**	**$ 338,850**
72230	VOCATIONAL EDUCATION			
105	SUPERVISOR/DIRECTOR	$ 38,709	$ 41,005	$ 42,200

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
117	CAREER LADDER PROGRAM	$ 1,000	$ 1,000	$ 1,000
201	SOCIAL SECURITY	$ 2,163	$ 2,475	$ 2,700
204	STATE RETIREMENT	$ 4,114	$ 4,150	$ 3,775
207	MEDICAL INSURANCE	$ 6,570	$ 6,950	$ 7,325
212	MEDICARE	$ 506	$ 600	$ 640
355	TRAVEL	$ 1,606	$ 30,000	$ 33,000
399	OTHER CONTRACTED SERVICES	$ 1,965	$ 1,600	$ -
499	OTHER SUPPLIES & MATERIALS	$ 15,180	$ 2,500	$ 5,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ 100	$ 4,100	$ 2,500
599	OTHER CHARGES	$ 1,440	$ 1,000	$ 1,000
	TOTAL VOCATIONAL EDUCATION	**$ 73,353**	**$ 95,380**	**$ 99,140**
72250	TECHNOLOGY PROGRAM			
105	SUPERVISOR/DIRECTOR	$ 69,880	$ 72,150	$ 74,500
120	COMPUTER PROGRAMMERS	$ 133,005	$ 136,500	$ 142,600
189	OTHER SALARIES & WAGES	$ 56,992	$ 66,600	$ 68,420
201	SOCIAL SECURITY	$ 15,834	$ 16,990	$ 17,900
204	STATE RETIREMENT	$ 21,746	$ 23,750	$ 24,800
207	MEDICAL INSURANCE	$ 44,600	$ 47,000	$ 48,850
212	EMPLOYER MEDICARE	$ 3,703	$ 3,975	$ 4,180
350	INTERNET CONNECTIVITY	$ -	$ 75,650	$ 75,650
355	TRAVEL	$ 1,973	$ 5,000	$ 5,000
399	OTHER CONTRACTED SERVICES	$ 114,245	$ 96,686	$ 97,350
411	OPERATIONAL TECHNOLOGY SUPPLIES	$ -	$ 10,000	$ 10,000
499	OTHER SUPPLIES & MATERIALS	$ 15,526	$ 13,881	$ 7,500
524	INSERVICE/STAFF DEVELOPMENT	$ 32,148	$ 1,500	$ 1,500
599	OTHER CHARGES	$ 900	$ 500	$ 500
709	OPERATIONAL TECHNOLOGY EQUIPMENT	$ -	$ 21,148	$ 10,000
	TOTAL TECHNOLOGY PROGRAM	**$ 510,552**	**$ 591,330**	**$ 588,750**
72290	OTHER PROGRAMS			
215	ON-BEHALF PAYMENTS TO OPEB	$ 205,258	$ -	$ -
	TOTAL OTHER PROGRAMS	**$ 205,258**	**$ -**	**$ -**
	TOTAL EXPEND. REGULAR INSTRUCTION	**$ 2,604,514**	**$ 2,607,321**	**$ 2,421,890**
72310	BOARD OF EDUCATION			
118	SECRETARY TO BOARD	$ 2,400	$ 2,400	$ 2,400
189	OTHER SALARIES & WAGES	$ -	$ 27,000	$ 28,620
191	BOARD & COMMITTEE MEMBER FEES	$ 21,600	$ 21,600	$ 21,600
201	SOCIAL SECURITY	$ 1,041	$ 2,545	$ 3,265
204	STATE RETIREMENT	$ 333	$ 745	$ 1,710
207	MEDICAL INSURANCE	$ 216,405	$ 221,395	$ 250,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
212	MEDICARE	$ 348	$ 750	$ 775
305	AUDIT SERVICES	$ 14,935	$ 15,000	$ 15,000
316	CONTRIBUTIONS	$ 1,011,559	$ -	$ -
320	DUES & MEMBERSHIPS	$ 4,635	$ 16,000	$ 16,000
331	LEGAL SERVICES	$ 24,914	$ 30,000	$ 30,000
355	TRAVEL	$ 109	$ 2,500	$ 2,500
399	OTHER CONTRACTED SERVICES	$ 16,752	$ 26,826	$ 25,000
499	OTHER SUPPLIES AND MATERIALS	$ 314	$ 3,576	$ 1,000
506	LIABILITY INSURANCE	$ 92,177	$ 96,313	$ 100,000
510	TRUSTEE'S COMMISSION	$ 273,705	$ 300,000	$ 305,000
513	WORKERS COMPENSATION	$ 292,557	$ 325,590	$ 335,000
524	INSERVICE/STAFF DEVELOPMENT	$ 1,025	$ 3,500	$ 3,500
533	CRIMINAL INVESTIGATION OF APPLICANTS	$ 2,039	$ 5,000	$ 5,000
599	OTHER CHARGES	$ 432	$ 1,500	$ 1,500
	TOTAL EXPENDITURES FOR BOARD	**$ 1,977,280**	**$ 1,102,240**	**$ 1,147,870**
72320	OFFICE OF SUPERINTENDENT			
101	COUNTY OFFICIAL/ADMIN OFFICER	$ 157,704	$ 160,500	$ 164,500
117	CAREER LADER PROGRAM	$ -	$ 1,000	$ 1,000
161	SECRETARY(S)	$ 34,572	$ 35,400	$ 37,754
201	SOCIAL SECURITY	$ 11,823	$ 12,375	$ 12,650
204	STATE RETIREMENT	$ 18,740	$ 17,500	$ 16,500
207	MEDICAL INSURANCE	$ 6,574	$ 11,760	$ 14,000
212	MEDICARE	$ 2,765	$ 2,895	$ 2,975
307	COMMUNICATIONS	$ 58,902	$ 76,000	$ 76,000
320	DUES & MEMBERSHIPS	$ 3,214	$ 9,750	$ 9,750
336	MAINTENANCE & REPAIR SERVICES-EQPT	$ -	$ 5,000	$ 5,000
348	POSTAL CHARGES	$ 4,854	$ 7,500	$ 8,500
355	TRAVEL	$ -	$ 250	$ 500
399	OTHER CONTRACTED SERVICES	$ 19,495	$ 20,000	$ 20,000
435	OFFICE SUPPLIES	$ 6,859	$ 7,669	$ 8,500
499	OTHER SUPPLIES & MATERIALS	$ 3,259	$ 11,218	$ 10,000
524	INSERVICE/STAFF DEVELOPMENT	$ 558	$ 2,500	$ 2,500
599	OTHER CHARGES	$ 1,674	$ 2,800	$ 1,500
701	ADMINISTRATION EQPT	$ 10,103	$ 62,500	$ 10,000
	TOTAL EXPENDITURES SUPERINTENDENT	**$ 341,096**	**$ 446,617**	**$ 401,629**
	TOTAL EXPENDITURES GENERAL ADMIN.	**$ 2,318,376**	**$ 1,548,857**	**$ 1,549,499**
72410	OFFICE OF THE PRINCIPAL			
104	PRINCIPALS	$ 1,049,629	$ 1,101,460	$ 1,128,800
117	CAREER LADDER PROGRAM	$ 5,000	$ 6,500	$ 7,000
139	ASSISTANT PRINCIPALS	$ 1,136,491	$ 1,232,780	$ 1,272,800

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
161	SECRETARY(S)	$ 582,964	$ 612,875	$ 681,075
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ -	$ 2,000	$ -
201	SOCIAL SECURITY	$ 164,315	$ 175,530	$ 191,600
204	STATE RETIREMENT	$ 261,434	$ 252,720	$ 246,800
207	MEDICAL INSURANCE	$ 408,631	$ 423,000	$ 446,820
212	MEDICARE	$ 38,430	$ 42,460	$ 44,900
217	TCRS - HYBRID STABILIZATION	$ -	$ 2,000	$ 4,500
320	DUES & MEMBERSHIPS	$ -	$ 15,600	$ 5,000
348	POSTAL CHARGES	$ -	$ 1,500	$ 1,500
399	OTHER CONTRACTED SERVICES	$ 15,436	$ 25,587	$ 18,000
499	OTHER SUPPLIES & MATERIALS	$ 7,606	$ 6,000	$ 6,000
524	IN SERVICE/STAFF DEVELOPMENT	$ -	$ 4,000	$ 4,000
599	OTHER CHARGES	$ -	$ 27,495	$ 3,000
701	ADMINISTRATION EQPT	$ -	$ 3,000	$ 3,000
	TOTAL EXPENDITURES FOR PRINCIPAL	**$ 3,669,936**	**$ 3,934,507**	**$ 4,064,795**
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	$ 76,944	$ 84,050	$ 85,600
119	ACCOUNTANTS/BOOKKEEPER	$ 115,210	$ 154,120	$ 162,600
201	SOCIAL SECURITY	$ 11,730	$ 14,610	$ 15,400
204	STATE RETIREMENT	$ 13,345	$ 4,600	$ 13,651
207	MEDICAL INSURANCE	$ 20,962	$ 29,530	$ 31,530
212	MEDICARE	$ 2,743	$ 3,425	$ 3,600
317	DATA PROCESSING SERVICES	$ 59,171	$ 63,000	$ 53,000
336	MAINTENANCE & REPAIR-EQPT	$ -	$ 1,000	$ 1,000
355	TRAVEL	$ -	$ 1,000	$ 1,000
411	DATA PROCESSING SUPPLIES	$ 1,968	$ 4,000	$ 4,000
499	OTHER SUPPLIES & MATERIALS	$ 78	$ 1,071	$ 500
524	INSERVICE/STAFF DEVELOPMENT	$ 100	$ 1,000	$ 1,000
599	OTHER CHARGES	$ 840	$ 1,000	$ 1,000
701	ADMINISTRATION EQUIPMENT	$ -	$ 2,500	$ 2,500
	TOTAL FISCAL SERVICES	**$ 303,091**	**$ 364,906**	**$ 376,381**
72520	HUMAN SERVICES (RESOURCES) PERSONNEL			
105	SUPERVISOR/DIRECTOR	$ 77,417	$ 81,650	$ 84,300
117	CAREER LADDER PROGRAM	$ 1,000	$ 1,000	$ 1,000
161	SECRETARY(S)	$ 34,572	$ 35,400	$ 37,900
201	SOCIAL SECURITY	$ 6,647	$ 7,200	$ 7,650
204	STATE RETIREMENT	$ 10,525	$ 9,310	$ 9,500
207	MEDICAL INSURANCE	$ 19,653	$ 16,000	$ 16,000
212	EMPLOYER MEDICARE	$ 1,555	$ 1,680	$ 1,800
320	DUES & MEMBERSHIPS	$ 700	$ 1,000	$ 1,000
355	TRAVEL	$ -	$ 750	$ 750

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
399	OTHER CONTRACTED SERVICES	$ 8,149	$ 26,030	$ 20,100
411	DATA PROCESSING SUPPLIES	$ -	$ 1,000	$ 1,000
499	OTHER SUPPLIES & MATERIALS	$ 49	$ 1,000	$ 2,000
524	IN SERVICE/STAFF DEVELOPMENT	$ 50	$ 1,500	$ 1,500
599	OTHER CHARGES	$ -	$ 1,000	$ 1,000
701	ADMINISTRATIVE EQUIPMENT	$ -	$ 1,000	$ 1,000
	TOTAL HUMAN RESOURCES PERSONNEL	**$ 160,317**	**$ 185,520**	**$ 186,500**
72610	OPERATION OF PLANT			
105	SUPERVISOR/DIRECTOR	$ -	$ 78,800	$ 80,200
166	CUSTODIAL PERSONNEL	$ 627,210	$ 662,850	$ 732,460
189	OTHER SALARIES & WAGES	$ 485,089	$ 448,670	$ 500,400
195	CERTIFIED SUBSTITUTE TEACHERS	$ -	$ 500	$ 500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ -	$ 500	$ 2,000
201	SOCIAL SECURITY	$ 64,888	$ 69,570	$ 82,600
204	STATE RETIREMENT	$ 75,509	$ 27,700	$ 75,900
207	MEDICAL INSURANCE	$ 301,872	$ 336,500	$ 348,600
212	MEDICARE	$ 15,184	$ 17,090	$ 19,600
329	LAUNDRY SERVICE	$ 9,402	$ 15,000	$ 20,000
336	MAINTENANCE & REPAIR-EQPT	$ -	$ 1,000	$ 1,000
355	TRAVEL	$ 11,799	$ 9,731	$ 10,000
359	DISPOSAL FEES	$ 40,008	$ 42,000	$ 44,500
399	OTHER CONTACTED SERVICES	$ 78,594	$ 190,373	$ 71,972
410	CUSTODIAL SUPPLIES	$ 157,194	$ 150,000	$ 175,000
415	ELECTRICITY	$ 1,027,052	$ 1,120,000	$ 1,160,000
434	NATURAL GAS	$ 188,087	$ 205,000	$ 240,000
454	WATER & SEWER	$ 175,348	$ 199,949	$ 250,000
499	OTHER SUPPLIES & MATERIALS	$ 1,784	$ 5,000	$ 5,000
502	BUILDING & CONTENTS INSURANCE	$ 194,414	$ 222,999	$ 230,000
524	INSERVICE/STAFF DEVELOPMENT	$ 575	$ 500	$ 2,500
599	OTHER CHARGES	$ -	$ 1,500	$ 1,500
720	PLANT OPERATION EQPT	$ -	$ 55,163	$ 30,000
	TOTAL EXPENDITURES OPERATION/PLANT	**$ 3,454,009**	**$ 3,860,395**	**$ 4,083,732**
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	$ 63,883	$ 66,650	$ 69,800
189	OTHER SALARIES & WAGES	$ 351,271	$ 367,500	$ 380,500
201	SOCIAL SECURITY	$ 25,444	$ 26,610	$ 27,900
204	STATE RETIREMENT	$ 28,832	$ 9,100	$ 25,000
207	MEDICAL INSURANCE	$ 42,075	$ 47,500	$ 49,800
212	MEDICARE	$ 5,950	$ 6,250	$ 6,550
329	LAUNDRY SERVICE	$ 8,881	$ 8,760	$ 15,000
335	MAINTENANCE & REPAIR-BLDGS	$ -	$ 20,000	$ 20,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
336	MAINTENANCE & REPAIR-EQPT	$ 5,976	$ 30,000	$ 30,000
338	MAINTENANCE & REPAIR-VEHICLES	$ 2,115	$ 5,000	$ 5,000
355	TRAVEL	$ -	$ 1,000	$ 1,000
399	OTHER CONTRACTED SERVICES	$ 67,464	$ 102,971	$ 80,000
499	OTHER SUPPLIES & MATERIALS	$ 580,751	$ 390,226	$ 350,000
524	INSERVICE/STAFF DEVELOPMENT	$ -	$ 1,500	$ 1,500
599	OTHER CHARGES	$ 460	$ 2,000	$ 2,000
701	ADMINISTRATION EQUIPMENT	$ -	$ 23,900	$ 2,000
717	MAINTENANCE EQUIPMENT	$ -	$ 13,000	$ 10,000
720	PLANT OPERATIONS EQUIPMENT	$ 33,638	$ 22,088	$ 15,000
	TOTAL PLANT MAINTENANCE	**$ 1,216,740**	**$ 1,144,055**	**$ 1,091,050**
	TOTAL EXP. OPERATION/MAINTENANCE	**$ 8,804,093**	**$ 9,489,383**	**$ 9,802,458**
72710	TRANSPORTATION			
105	SUPERVISOR/DIRECTOR	$ 77,417	$ 79,250	$ 81,300
142	MECHANICS	$ 167,802	$ 180,070	$ 184,300
146	BUS DRIVERS	$ 828,887	$ 846,020	$ 876,300
162	CLERICAL PERSONNEL	$ 37,418	$ 58,750	$ 35,600
189	OTHER SALARIES & WAGES	$ 83,735	$ 79,200	$ 88,150
201	SOCIAL SECURITY	$ 67,594	$ 76,710	$ 78,500
204	STATE RETIREMENT	$ 76,312	$ 36,400	$ 67,500
207	MEDICAL INSURANCE	$ 461,196	$ 453,000	$ 479,600
212	MEDICARE	$ 15,866	$ 17,660	$ 18,900
217	TCRS - HYBRID STABILIZATION	$ -	$ 100	$ 500
307	COMMUNICATION	$ 7,800	$ 7,800	$ 9,800
313	CONTRACTS WITH PARENTS	$ 16,253	$ 18,000	$ 40,000
329	LAUNDRY SERVICE	$ 6,072	$ 5,400	$ 9,000
336	MAINTENANCE & REPAIR - EQUIPMENT	$ -	$ 1,000	$ 1,000
338	MAINTENANCE & REPAIR-VEHICLES	$ 4,099	$ 2,500	$ 6,000
340	MEDICAL & DENTAL SERVICES	$ 2,220	$ 5,000	$ 8,000
355	TRAVEL	$ 24,159	$ 25,000	$ 25,000
399	OTHER CONTACTED SERVICES	$ 15,887	$ 25,000	$ 25,000
412	DIESEL FUEL	$ 129,105	$ 276,330	$ 400,000
425	GASOLINE	$ 32,827	$ 46,000	$ 70,000
433	LUBRICANTS	$ 5,906	$ 10,000	$ 10,000
450	TIRES & TUBES	$ 14,064	$ 60,000	$ 75,000
453	VEHICLE PARTS	$ 114,244	$ 105,600	$ 120,000
499	OTHER SUPPLIES & MATERIALS	$ 24,155	$ 36,486	$ 15,000
511	VEHICLE & EQPT INSURANCE	$ 48,603	$ 50,000	$ 55,000
524	IN SERVICE / STAFF DEVELOPMENT	$ 727	$ 1,000	$ 1,000
599	OTHER CHARGES	$ 88	$ 500	$ 500
729	TRANSPORTATION EQUIPMENT	$ 318,627	$ -	$ -

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	TOTAL EXPENDITURES TRANSPORTATION	**$ 2,581,063**	**$ 2,502,776**	**$ 2,780,950**
	TOTAL EXPEND. SUPPORT SERVICES	**$ 2,687,887**	**$ 2,637,642**	**$ 2,860,950**
73100	FOOD SERVICES			
165	CAFETERIA PERSONNEL	$ 42,959	$ -	$ -
201	SOCIAL SECURITY	$ 2,663	$ -	$ -
204	STATE RETIREMENT	$ 2,522	$ -	$ -
212	EMPLOYER MEDICARE	$ 623	$ -	$ -
	TOTAL EXPENDITURES FOOD SERVICE	**$ 48,767**	**$ -**	**$ -**
73300	COMMUNITY SERVICES			
105	SUPERVISOR/DIRECTOR	$ 32,553	$ 94,300	$ -
116	TEACHERS	$ 48,518	$ 176,970	$ -
117	CAREER LADER PROGRAM	$ -	$ 1,000	$ 1,000
162	CLERICAL PERSONNEL	$ 5,892	$ 6,500	$ -
163	EDUCATIONAL ASSISTANTS	$ 2,488	$ 12,128	$ -
189	OTHER SALARIES & WAGES	$ 64,387	$ 70,003	$ 42,300
201	SOCIAL SECURITY	$ 8,778	$ 21,775	$ 2,690
204	STATE RETIREMENT	$ 14,848	$ 34,225	$ 4,225
207	MEDICAL INSURANCE	$ 12,811	$ 13,351	$ 7,200
212	MEDICARE	$ 2,054	$ 5,205	$ 650
217	TCRS - HYBRID STABILIZATION	$ -	$ 1,800	$ -
355	TRAVEL	$ 615	$ 6,000	$ 5,000
422	FOOD SUPPLIES	$ 2,316	$ 1,000	$ -
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 26,547	$ 12,500	$ -
499	OTHER SUPPLIES & MATERIALS	$ 27,825	$ 22,000	$ 12,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ -	$ 3,025	$ 2,025
599	OTHER CHARGES	$ 12,689	$ 15,900	$ 17,355
	TOTAL EXPENDITURES COMMUNITY SVCS	**$ 262,321**	**$ 497,682**	**$ 94,445**
73400	EARLY CHILDHOOD EDUCATION			
116	TEACHERS	$ 558,158	$ 557,715	$ -
162	CLERICAL PERSONNEL	$ 13,033	$ 13,063	$ -
163	EDUCATIONAL ASSISTANTS	$ 181,130	$ 179,392	$ -
189	OTHER SALARIES & WAGES	$ 27,484	$ -	$ -
195	CERTIFIED SUBSTITUTE TEACHERS	$ 908	$ 2,955	$ -
198	NON-CERTIFIED SUBSTITUTE TEACHERS	$ 6,146	$ 12,000	$ -
201	SOCIAL SECURITY	$ 44,319	$ 44,079	$ -
204	STATE RETIREMENT	$ 72,898	$ 74,832	$ -
207	MEDICAL INSURANCE	$ 182,992	$ 188,926	$ -
212	EMPLOYER MEDICARE	$ 10,373	$ 11,250	$ -
336	MAINTENANCE & REPAIR SERVICES - EQUIP	$ -	$ 500	$ -

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
355	TRAVEL	$ -	$ 500	$ -
429	INSTRUCTIONAL SUPPLIES & MATERIALS	$ 9,256	$ 2,000	$ -
499	OTHER SUPPLIES & MATERIALS	$ 20,226	$ 15,000	$ -
524	IN-SERVICE/STAFF DEVELOPMENT	$ 2,120	$ 5,000	$ -
599	OTHER CHARGES	$ 352	$ 500	$ -
722	REGULAR INSTRUCTION EQUIPMENT	$ 3,602	$ 500	$ -
	TOTAL CHILDHOOD EDUCATION	**$ 1,132,997**	**$ 1,108,212**	**$ -**
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
399	OTHER CONTRACTED SERVICES	$ 85,758	$ 853,221	$ -
706	BUILDING CONSTRUCTION	$ 24,550	$ 5,737,869	
707	BUILDING IMPROVEMENTS	$ 5,500	$ 1,398,608	$ -
715	LAND	$ 17,500	$ -	$ -
	TOTAL CAPITAL OUTLAY	**$ 133,308**	**$ 7,989,698**	**$ -**
81300	EDUCATION DEBT SERVICE			
620	PRINCIPAL ON DEBT SERVICE CONTRIB PRIM GO	$ -	$ 1,127,045	$ 1,129,045
504	INDIRECT COST	$ -	$ 6,866	$ -
	TOTAL EXPENDITURES EDUC. DEBT SVC.	**$ -**	**$ 1,133,911**	**$ 1,129,045**
	GRAND TOTAL EXPENDITURES	**$ 52,738,199**	**$ 62,742,433**	**$ 54,864,477**
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ 3,732,960**	**$ (8,202,084)**	**$ -**
	OPERATING TRANSFERS/ADJUSTMENTS	**$ (1,262,620)**	**$ -**	**$ -**
	FUND BALANCE JULY 1,	**$ 9,797,328**	**$ 12,267,668**	**$ 4,065,584**
	ADJUSTMENTS			
	FUND BALANCE JUNE 30,	**$ 12,267,668**	**$ 4,065,584**	**$ 4,065,584**

LAWRENCE COUNTY

TENNESSEE

CENTRAL CAFETERIA FUND 143

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	CENTRAL CAFETERIA FUND - 143			
43000	CHARGES FOR CURRENT SERVICES			
43521	LUNCH PAYMENTS-CHILDREN	$ 29,057	$ -	$ -
43522	LUNCH PAYMENTS- ADULTS	$ 65,374	$ 115,000	$ 115,000
43523	INCOME FROM BREAKFAST	$ 2,544	$ -	$ -
43525	ALA CARTE SALES	$ 38,239	$ 40,000	$ 130,000
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	$ 187	$ 4,000	$ 4,000
43990	OTHER CHARGES FOR SERVICES	$ -	$ 50	$ 50
	TOTAL CHARGES FOR CURRENT SERVICES	**$ 135,401**	**$ 159,050**	**$ 249,050**
44000	OTHER LOCAL REVENUES			
44110	INVESTMENT INCOME	$ 5,274	$ 8,000	$ 1,500
44530	SALE OF EQUIPMENT	$ -	$ 100	$ -
44170	MISCELLANEOUS REFUNDS	$ 461	$ -	$ -
	TOTAL OTHER LOCAL REVENUES	**$ 5,735**	**$ 8,100**	**$ 1,500**
46000	STATE OF TENNESSEE			
46520	SCHOOL FOOD SERVICE	$ 37,704	$ 38,000	$ 38,000
	TOTAL STATE OF TENNESSEE	**$ 37,704**	**$ 38,000**	**$ 38,000**
47100	FEDERAL GOVERNMENT			
47111	USDA SCHOOL LUNCH PROGRAM	$ 2,023,181	$ -	$ 2,300,000
47112	USDA - COMMODITIES	$ 267,093	$ 275,000	$ 300,000
47113	BREAKFAST	$ 830,371	$ -	$ 950,000
47114	USDA - OTHER	$ 54,204	$ 3,600,000	$ 255,000
	USDA FOOD SERVICE EQUIPMENT GRANT	$ 29,999	$ -	$ -
	TOTAL FEDERAL THROUGH STATE	**$ 3,204,848**	**$ 3,875,000**	**$ 3,805,000**
	TOTAL REVENUES	**$ 3,383,688**	**$ 4,080,150**	**$ 4,093,550**
73100	FOOD SERVICE			
105	SUPERVISOR/DIRECTOR	$ 75,235	$ 76,500	$ 78,800
119	ACCOUNTANTS/BOOKKEEPER	$ 37,318	$ 41,000	$ 42,000
165	CAFETERIA PERSONNEL	$ 1,079,799	$ 1,265,000	$ 1,525,000
201	SOCIAL SECURITY	$ 69,701	$ 70,000	$ 80,000
204	STATE RETIREMENT	$ 60,722	$ 65,000	$ 75,000
207	MEDICAL INSURANCE	$ 295,550	$ 265,000	$ 300,000
210	UNEMPLOYMENT COMPENSATION	$ 2,562	$ 2,500	$ 100
212	EMPLOYER MEDICARE	$ 16,303	$ 18,000	$ 22,000
336	MAINTENANCE & REPAIR-EQPT	$ 42,508	$ 40,000	$ 40,000
354	TRANSPORTATION-OTHER THAN STUDENTS	$ 20,644	$ 30,000	$ 26,000
355	TRAVEL	$ 412	$ 1,500	$ 3,000

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
399	OTHER CONTRACTED SERVICES	$ 28,697	$ 30,000	$ 30,000
421	FOOD PREPARATION	$ -	$ 500	$ 100
422	FOOD SUPPLIES	$ 998,968	$ 1,714,150	$ 1,700,000
435	OFFICE SUPPLIES	$ 1,884	$ 7,000	$ 8,000
469	USDA - COMMODITIES	$ 267,094	$ 275,000	$ 300,000
499	OTHER SUPPLIES & MATERIALS	$ 135,874	$ 150,000	$ 225,000
524	IN-SERVICE/STAFF DEVELOPMENT	$ 645	$ 3,000	$ 2,500
599	OTHER CHARGES	$ 421	$ 1,000	$ 1,000
710	FOOD SERVICE EQPT	$ 30,639	$ 25,000	$ -
	TOTAL EXPENDITURES	**$ 3,164,976**	**$ 4,080,150**	**$ 4,458,500**
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ 218,712**	**$ -**	**$ (364,950)**
	OPERATING TRANSFERS/ADJUSTMENT	**$ 6,460**	**$ -**	**$ -**
	FUND BALANCE JULY 1,	**$ 1,334,512**	**$ 1,559,684**	**$ 1,559,684**
	ADJUSTMENTS			
	FUND BALANCE JUNE 30,	**$ 1,559,684**	**$ 1,559,684**	**$ 1,194,734**

LAWRENCE COUNTY

TENNESSEE

EXTENDED DAY PROGRAM FUND 146

	FY 2022-2023 BUDGET	2021 AUDITED	2022 ESTIMATED	2023 BUDGET
	EXTENDED DAY PROGRAM FUND - 146			
43000	CHARGES FOR CURRENT SERVICES			
43517	TUITION-OTHER	$ 80,260	$ 117,000	$ 140,000
46990	OTHER STATE REVENUES	$ 17,822	$ 6,000	$ 9,000
	TOTAL CHARGES FOR SERVICES	**$ 98,082**	**$ 123,000**	**$ 149,000**
73300	COMMUNITY SERVICES			
189	OTHER SALARIES & WAGES	$ 73,407	$ 93,750	$ 114,750
201	SOCIAL SECURITY	$ 4,551	$ 5,890	$ 7,220
204	STATE RETIREMENT	$ 5,576	$ 9,620	$ 10,720
212	EMPLOYER MEDICARE	$ 1,064	$ 1,375	$ 1,765
217	TCRS - HYBRID STABILIZATION	$ 52	$ -	$ -
499	OTHER SUPPLIES & MATERIALS	$ 2,637	$ 9,395	$ 10,725
510	TRUSTEE'S COMMISSION	$ 946	$ 1,550	$ 2,250
524	IN-SERVICE/STAFF DEVELOPMENT	$ 55	$ 850	$ 1,000
599	OTHER CHARGES	$ 35	$ 570	$ 570
	TOTAL EXPENDITURES	**$ 88,323**	**$ 123,000**	**$ 149,000**
	EXCESS OF REVENUES & OTHER SOURCES			
	OVER (UNDER) EXPENDITURES	**$ 9,759**	**$ -**	**$ -**
	OPERATING TRANSFERS/ADJUSTMENTS			
	FUND BALANCE JULY 1,	**$ 99,709**	**$ 109,468**	**$ 109,468**
	ADJUSTMENTS			
	FUND BALANCE JUNE 30,	**$ 109,468**	**$ 109,468**	**$ 109,468**

LAWRENCE COUNTY

TENNESSEE

The Budget of Lawrence County, Tennessee
Fiscal Year 2022-2023
(July 1, 2022 – June 30, 2023)
As Adopted by the County Commission

Budget Committee Members:
County Executive T.R. Williams, Chairman
Commissioner Alanna Harris
Commissioner Randy Brewer
Commissioner Scott Franks
Commissioner Russ Brewer