Michaelena Kelley
Executive Assistant

Houston Hamblin
Chief Operating Officer

Lewis County Government

Jonah Keltner – County Mayor

110 North Park Street Room 201, Hohenwald, TN 38462

(931) 796-3378 Option 7

July 28, 2025

Division of Local Finance
Tennessee Comptroller of the Treasury
425 Fifth Avenue North
Nashville, TN 38243

Subject: 2025 – 2026 Lewis County Budget Information Cover Letter

To whom it may concern,

Please find the attached required information for the 2025 – 2026 Lewis County Budget. Our budget submission follows this cover letter and key details of the submission are listed below:

1. Signed and Certified copes of Resolutions for Lewis County's Tax Levy, Non-Profit Appropriations, and All Budgetary Appropriations by fund for the 2025-2026 Fiscal Year.
2. Budget Submission Checklist Review and Notes
3. Required Budget Submission Worksheet (New this FY)
4. Detailed budgets for all funds including debt service, school funds, and component units.
5. Documentation providing the TISA Act Local Contribution for Lewis County Board of Education
6. Cash Flow Forecast schedule is not included. None of our funds met the criteria.
7. Schedule of Outstanding Debt, Debt Payments, and Budgeted Debt Service

The Lewis County Commission passed a tax rate of 1.0335 resulting in no property tax increase to Lewis County residents. This was the result of going through our five-year reappraisal cycle and our previous tax rate of 1.8838. In previous fiscal years, Lewis County yielded a surplus in its 101 fund. Due to the City of Hohenwald taking over Memorial Park property, employees, and operations, County Fund 123, which housed the Park budget, is no longer in use at this time. The 151 fund includes the debt service payment for the new jail expansion, which was completed in September 2023, as well as the interest on that bond, and budgeted debt service payment amounts expected to come from Fund 141 for the EESI Loan for School energy efficiency improvements.

Sincerely,

Jonah Keltner

Jonah Keltner
County Mayor

STATE OF TENNESSEE
Lewis County

July 28, 2025
DATE

Lewis County Board of Commissioners

RESOLUTION

No. 07-20-25

Approving the Fiscal Year 2025-2026 Property Tax Rate

WHEREAS, the summary below shows a total of estimated collections to be brought in by the Lewis County property tax at 100%; and

WHEREAS, in addition to other county revenue, the tax rate listed below for each fund will be required to finance the county budget:

FUND	TAX RATE	Estimated Collection (100%)
County General	$0.7243	$3,553,120.13
Highway Department	$0.0162	$ 79,470.59
General Purpose School Fund	$0.2930	$1,437,338.39
Total	**$1.0335**	**$5,069,929.11**

WHEREAS, above is the 2025 Certified Tax Rate determined by the State of Tennessee based on Lewis County's 2025 Reappraisal Year;

NOW, THEREFORE BE IT RESOLVED by the legislative body of Lewis County meeting in regular session this 28th day of July, 2025, that we hereby adopt the Property Tax Rate listed above for Lewis County, Tennessee for Fiscal Year 2025-2026.

We, the undersigned County Commissioners, move the adoption of the above resolution.

Commissioner [signature] moved to adopt the resolution.

Commissioner [signature] seconded the motion.

Voting in Favor 9 Voting Against 0

APPROVED: ATTEST:

[signature]
Jonah Keltner, County Mayor

[signature]
Sandra Clayton, County Clerk

CALCULATION FORM FOR CERTIFIED TAX RATE

COUNTY	JURISDICTION	TAX YEAR
Lewis County (051)	County Basic (2024 - $1.8838)	2025 (6/13/2025)

	Current Year	Prior Year
1. Appraisal Ratio	1.0000	0.5208
2. Total locally assessed Real Property	$ 450,864,465	$ 238,228,400
(Less new real)	$ (13,152,775) *	
3. Total assessed value of tangible Personal Property	$ 10,798,932	$ 7,826,640
(Less new personal)	$ (1,450,735) *	
4. Total locally assessed tax base with adjustments	$ 447,059,887	$ 246,055,040
5. Estimated public utlity assessments	$ 28,441,982	$ 14,812,584
6. Total Tax Base Assessment	$ 475,501,869	$ 260,867,624
7. Prior year's adjusted tax levy		$ 4,914,224
8. Certified Tax Rate	$ 1.0335 **	

[signature]
Assessor

[signature]
Chief Executive

Please Note:

***New property is removed from the tax base in order to ensure that all property taxed the year prior to reappraisal produces the same total revenue after reappraisal. For budget purposes, add new property to the total tax base to determine property tax revenue.**

****Rounding up is not permitted.**

STATE OF TENNESSEE
LEWIS COUNTY

Sandra Clayton

STATE OF TENNESSEE
Lewis County

July 28, 2025
DATE

Lewis County Board of Commissioners

RESOLUTION

No. 07-19-25

Amending the Proposed 101 County General Fund Expenditure Budget for FY '25-'26
(*As Amended to Include Section 3*)

WHEREAS, Lewis County's Committee of the Whole met on July 7, 2025 in order to present a proposed budget for Fiscal Year 2025-2026 to the public via the Lewis County Herald; and

WHEREAS, state law requires such a proposed budget be made available to the public so that it can be reviewed and any concerns or suggested changes to that proposed budget can be brought before the County Commission before it is officially voted on and sent to the state; and

WHEREAS, after the county's Fiscal Year '25-'26 budget was proposed and made public, the Lewis County Mayor reviewed it and suggested two small changes be made to the proposed budget;

NOW, THEREFORE BE IT RESOLVED by the legislative body of Lewis County meeting in regular session this 28th day of July, 2025, that we hereby approve the following amendments to the Committee of the Whole's Proposed 101 County General Fund Expenditure Budget for Fiscal Year 2025-2026, based on the County Mayor's suggestions (*these changes will leave the proposed 101 County General Fund Budget with a projected **$88,251 surplus** instead of the original $59,988 surplus*):

1. Change line 101-55120-467 from $0 to $5,000 (Rabies & Animal Control – Fencing)
   (Allows the County to buy heavy duty gates and fencing for the HFHS and our County Dog Pound)
2. Change line 101-51810-712 from $2,500 to $14,488 (Other Facilities/War Memorial Blding – HVAC)
   (This will pay for the HVAC work already done & the new Unit needed for the Investigators Office, etc.)
3. Change line 101-57500-189 $41,251 to $5,500 (Soil Conservation – Other Salaries and Wages)

We, the undersigned County Commissioners, move the adoption of the above resolution.

Commissioner ________ moved to adopt the resolution.

Commissioner ________ seconded the motion.

Voting in Favor 5 Voting Against 4

APPROVED:

Jonah Keltner, County Mayor

ATTEST:

Sandra Clayton, County Clerk

[illegible]
[illegible] COUNTY

[illegible] COUNTY CLERK, DO
[illegible] TRUE COPY
[illegible]

Sandra Clayton

STATE OF TENNESSEE
Lewis County

July 28, 2025
Date

Lewis County Board of Commissioners

RESOLUTION

No. 07-22-25

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

SECTION 1. BE IT RESOLVED by the legislative body of Lewis County, Tennessee, assembled in regular session on the 28th day of July, 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Lewis 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, 2025 and ending June 30, 2026 according to the following schedule:

COUNTY GENERAL FUND (101)

(40000)	Local Taxes	6,272,165
(41000)	Licenses & Permits	1,800
(42000)	Fines, Forfeitures, & Penalties	45,750
(43000)	Charges for Current Services	180,600
(44000)	Other Local Revenues	447,200
(45000)	Fees Received from County Officials	634,500
(46000)	State of Tennessee	1,724,098
(48000)	Other Governments and Citizen Groups	26,000
(49000)	Other Sources	100,000
	Total County General Revenue	**9,432,113**
(51000)	General Administration	1,207,495
(52000)	Finance	590,418
(53000)	Administration of Justice	583,722
(54000)	Public Safety	4,269,267
(55000)	Public Health and Welfare	828,584
(56000)	Social, Cultural & Recreational	163,396
(57000)	Agriculture & Natural Resources	83,929
(58000)	Other General Government	1,616,081
(60000)	Highways	500
	Total County General Expenditures	**9,342,392**

SOLID WASTE/SANITATION FUND (116)

(40000)	Local Taxes	38,000
(43000)	Charges for Current Services	882,000
(44000)	Other Local Revenues	96,500
(46900)	Other Revenue	10,000
	Total Solid Waste Revenue	**1,026,500**
(55000)	Public Health and Welfare	950,100
(58000)	Other General Government	76,400
	Total Solid Waste Expenditures	**1,026,500**

ECONOMIC DEVELOPMENT (119)

(46000)	State of Tennessee	350,000
	Total Economic Development Revenue	**350,000**
(91000)	Other General Government Projects	500,000
	Total Economic Development Expenditures	**500,000**

DRUG CONTROL FUND (122)

(42000)	Fines, Forfeitures, & Penalties	3,000
	Total Drug Control Revenue	**3,000**
(54000)	Public Safety	2,900
(58000)	Other General Government	100
	Total Drug Control Expenditures	**3,000**

OTHER GENERAL GOVERNMENT FUND (127)

(47000)	Federal Government (ARPA funds)	0
	Total Other General Government Revenue	**0**
(58000)	American Rescue Plan Grant (ARPA funds)	36,889
	Total Other General Government Expenditures	**36,559**

HIGHWAY PUBLIC WORKS FUND (131)

(40000)	Local Taxes	83,015
(46000)	State of Tennessee	2,653,275
	Total Highway Public Works Revenue	**2,736,290**
(61000)	Administration	207,725
(62000)	Highway & Bridge Maintenance	1,155,358
(63000)	Operations & Maintenance of Equipment	339,400
(65000)	Other Charges	94,585
(66000)	Employee Benefits	407,722
(68000)	Capital Outlay	510,000
(82000)	Debt Service	21,500
	Total Highway Public Works Expenditures	**2,736,290**

SCHOOL GENERAL PURPOSE FUND (141)

(40000)	Local Taxes	4,853,922
(43000)	Charges for Current Services	2,842
(44000)	Other Local Revenues	112,426
(46000)	State of Tennessee	33,255,700
(49000)	Other Sources	373,114

	Total School General Purpose Revenue	**38,598,004**
(71000)	Instruction	26,425,457
(72000)	Support Services	8,262,557
(73000)	Non-Instructional Services	2,718,504
(80000)	Education Debt Services	818,372
(90000)	Capital Projects	373,114
	Total School General Purpose Expenditures	**38,598,004**

SCHOOL FEDERAL PROJECTS FUND (142)

(47000)	Federal Government	1,596,197
	Total School Federal Projects Revenue	**1,596,197**
(71000)	Instruction	1,054,467
(72000)	Support Services	541,730
	Total School Federal Projects Expenditures	**1,596,197**

SCHOOL CAFETERIA FUND (143)

(43000)	Charges for Current Services	76,000
(44000)	Other Local Revenues	84
(46000)	State of Tennessee	13,260
(47000)	Federal Government	1,458,262
	Total School Cafeteria Revenue	**1,549,573**
(73000)	Non-Instructional Services	1,549,573
	Total School Cafeteria Expenditures	**1,549,573**

DEBT SERVICE FUND (151)

(40000)	Local Taxes	335,000
(46000)	State of Tennessee	17,000
(49000)	Other Sources	93,380
	Total Debt Service Revenue	**445,380**
(58000)	Other General Government	5,000
(82100)	General Government Principal	298,730
(82200)	General Government Interest	132,000
	Total Debt Service Expenditures	**430,730**

GENERAL CAPITAL PROJECTS (171)

(46000)	State of Tennessee	500,000
	Total General Capital Projects Revenue	**500,000**
(90000)	Capital Projects	500,000
	Total General Capital Projects Expenditures	**500,000**

EDUCATION CAPITAL PROJECTS (177)

(49000)	Other Sources	282,229
	Total Education Capital Projects Revenue	**282,229**
(90000)	Capital Projects	3,000,000
	Total General Capital Projects Expenditures	**3,000,000**

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 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;

SECTION 3. 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 4. 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 transfer from one fund to another, but shall apply solely to transfers within a certain fund;

SECTION 5. 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 resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item;

SECTION 6. 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 7. BE IT FURTHER RESOLVED that the County Mayor 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 the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses 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, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2026.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent County property taxes for the 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2026 (All delinquent tax shall be applied to the current fiscal year's tax rate and not the previous fiscal year.) The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2026.

SECTION 10. 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 11. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be retroactive in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Lewis County Board of County Commissioners.

We, the undersigned Commissioners, move the adoption of the above resolution.

Commissioner Ann Ragsdale moved to adopt the resolution.

Commissioner [illegible] seconded the motion.

VOTING IN FAVOR 5 **VOTING AGAINST** 4

ATTEST: **APPROVED:**

Jonah Keltner
Jonah Keltner, County Mayor

Sandra Clayton
Sandra Clayton, County Clerk

STATE OF TENNESSEE
LEWIS COUNTY

I, THE UNDERSIGNED COUNTY CLERK, DO HEREBY CERTIFY [illegible] TO BE A TRUE COPY
OF THE ORIGINAL [illegible]

Sandra Clayton

101 - GENERAL FUND

REVENUES

APPROVED 07/28/2025

FUND#	ACCT.#	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	40000	LOCAL TAXES			
	40100	COUNTY PROPERTY TAXES			
101	40110	CURRENT PROPERTY TAX *(~95% Collection Rate)*	$3,300,000.00	$3,250,000.00	$3,375,465.00
101	40120	TRUSTEE'S COLLECTIONS - PRIOR YEARS	$66,000.00	$120,000.00	$100,000.00
101	40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	$1,000.00	$1,000.00	$1,000.00
101	40130	CIR CLK/CLK & MASTER COLLECTION	$40,000.00	$40,000.00	$61,000.00
101	40140	INTEREST AND PENALTY	$12,000.00	$23,000.00	$16,500.00
101	40161	PAYMENTS IN LIEU OF TAXES - T.V.A.	$8,500.00	$8,000.00	$7,000.00
101	40162	PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIES	$256,000.00	$270,000.00	$200,000.00
101	40163	PAYMENTS IN LIEU OF TAXES - OT	$10,500.00	$13,500.00	$13,000.00
		TOTAL COUNTY PROPERTY TAXES	$3,694,000.00	$3,725,500.00	$3,773,965.00
	40200	COUNTY LOCAL OPTION TAXES			
101	40210	LOCAL OPTION SALES TAX *(June is Still Out There)*	$1,651,000.00	$1,499,500.00	$1,625,000.00
101	40220	HOTEL/MOTEL TAX	$71,000.00	$83,000.00	$80,000.00
101	40240	WHEEL TAX	$422,000.00	$416,000.00	$427,500.00
101	40250	LITIGATION TAX -GENERAL	$30,000.00	$34,500.00	$41,000.00
101	40260	LITIGATION TAX - SPECIAL PURPOSE	$2,500.00	$2,500.00	$3,000.00
101	40266	LITIGATION TAX - JAIL OR WORKHOUSE	$50,000.00	$50,000.00	$60,000.00
101	40267	LITIGATION TAX- VICTIM-OFFENDER	$1,000.00	$1,000.00	$1,500.00
101	40270	BUSINESS TAX	$115,000.00	$175,000.00	$153,000.00
101	40275	MIXED DRINK TAX	$3,500.00	$3,500.00	$3,500.00
		TOTAL COUNTY LOCAL OPTION TAXES	$2,346,000.00	$2,265,000.00	$2,394,500.00
	40300	STATUTORY LOCAL TAXES			
101	40320	BANK EXCISE TAX	$53,000.00	$65,000.00	$73,000.00
101	40330	WHOLESALE BEER TAX	$32,000.00	$31,000.00	$24,000.00
101	40350	INTERSTATE TELECOMMUNICATIONS TAX	$7,500.00	$6,500.00	$6,700.00
		TOTAL STATUTORY LOCAL TAXES	$92,500.00	$102,500.00	$103,700.00
		TOTAL LOCAL TAXES	$6,132,500.00	$6,093,000.00	$6,272,165.00
	41000	LICENSES AND PERMITS			
	41100	LICENSES			
101	41140	CABLE TV FRANCHISE	$550.00	$500.00	$500.00
101	41510	BEER PERMITS	$1,500.00	$1,500.00	$1,300.00
		TOTAL LICENSES	$2,050.00	$2,000.00	$1,800.00
		TOTAL LICENSES AND PERMITS	$2,050.00	$2,000.00	$1,800.00
	42000	FINES, FORFEITURES AND PENALTIES			
	42100	CIRCUIT COURT			
101	42110	FINES	$2,000.00	$10,000.00	$1,500.00
101	42120	OFFICERS COSTS	$5,000.00	$4,000.00	$6,000.00
101	42190	DATA ENTRY FEE- CIRCUIT CLERK	$600.00	$600.00	$600.00
101	42241	CRIMINAL COURT DRUG FEES	$1,500.00	$1,000.00	$1,000.00
101	42280	DUI TREATMENT FINES	$150.00	$300.00	$100.00
		TOTAL CIRCUIT COURT	$9,250.00	$15,900.00	$9,200.00
	42300	GENERAL SESSIONS COURT			
101	42310	FINES	$10,000.00	$10,000.00	$5,000.00
101	42311	FINES FOR LITTERING	$100.00	$100.00	$100.00
101	42320	OFFICERS COST	$10,000.00	$13,000.00	$13,500.00
101	42330	GAMES AND FISH FINES	$100.00	$350.00	$100.00
101	42340	DRUG CONTROL FINES	$0.00	$0.00	$500.00
101	42341	GENERAL SESSIONS DRUG COURT FEES	$700.00	$1,000.00	$100.00
101	42350	JAIL FEES	$9,000.00	$9,000.00	$5,000.00

101 - GENERAL FUND

REVENUES

APPROVED 07/28/2025

FUND#	ACCT.#	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	40000	LOCAL TAXES			
101	42380	DUI TREATMENT FINES	$500.00	$1,300.00	$1,300.00
101	42390	DATA ENTRY FEE-GENERAL SESSIONS	$2,000.00	$2,500.00	$3,000.00
101	42391	GENERAL SESSIONS COURTROOM SECURITY	$100.00	$100.00	$100.00
		TOTAL GENERAL SESSIONS COURT	$32,500.00	$37,350.00	$28,700.00
	42400	JUVENILE COURT			
101	42410	FINES	$250.00	$500.00	$250.00
		TOTAL JUVENILE COURT	$250.00	$500.00	$250.00
	42500	CHANCERY COURT			
101	42520	OFFICERS COSTS	$3,000.00	$2,200.00	$2,500.00
101	42530	DATA ENTRY FEE - CHANCERY COURT	$1,500.00	$2,000.00	$2,000.00
101	42591	COURTROOM SECURITY FEE	$500.00	$100.00	$100.00
101	42990	OTHER FINES, FORFEITURES	$1,000.00	$1,000.00	$3,000.00
		TOTAL CHANCERY COURT	$6,000.00	$5,300.00	$7,600.00
		TOTAL FINES, FORFEITURES & PENALTY	$48,000.00	$59,050.00	$45,750.00
	43000	CHARGES FOR CURRENT SERVICES			
	43100	GENERAL SERVICE CHARGES			
101	43113	SURCHARGE - GENERAL	$100.00	$0.00	$0.00
101	43170	WORK RELEASE CHARGES FOR BOARD	$30,000.00	$42,000.00	$95,000.00
		TOTAL GENERAL SERVICE CHARGES	$30,100.00	$42,000.00	$95,000.00
	43300	FEES			
101	43310	AIRPORT FEES	$17,000.00	$18,000.00	$15,000.00
101	43340	RECREATION FEES *(High Forest Room/Gym)*	$150.00	$0.00	$2,500.00
101	43350	COPY FEES	$150.00	$100.00	$100.00
101	43360	LIBRARY FEES	$5,000.00	$5,000.00	$6,000.00
101	43365	ARCHIVES & RECORDS MANAGEMENT FEE	$15,000.00	$15,000.00	$16,000.00
101	43366	GREENBELT LATE APPLICATION FEE	$300.00	$300.00	$500.00
101	43370	TELEPHONE COMMISSIONS	$9,000.00	$12,000.00	$14,500.00
101	43381	TOURISM FEES	$500.00	$1,500.00	$1,000.00
101	43392	DATA PROCESSING FEES - REGISTER	$5,000.00	$5,500.00	$5,000.00
101	43394	DATA PROCESSING FEES- SHERIFF	$1,000.00	$1,500.00	$1,500.00
101	43395	SEXUAL OFFENDER REGISTRATION FEE	$1,500.00	$1,500.00	$1,500.00
101	43396	DATA PROCESSING FEE- COUNTY CLERK	$12,500.00	$14,000.00	$20,000.00
101	43399	VEHICLE INSURANCE COVERAGE REINSTATEMENT	$700.00	$1,300.00	$2,000.00
		TOTAL FEES	$67,800.00	$75,700.00	$85,600.00
		TOTAL CHARGES FOR CURRENT SERVICES	$97,900.00	$117,700.00	$180,600.00
	44000	OTHER LOCAL REVENUE			
	44100	RECURRING ITEMS			
101	44110	INTEREST EARNED *(Will be less if Interest Given to Schools)*	$100,000.00	$180,000.00	$225,000.00
101	44120	LEASE/RENTALS	$105,000.00	$101,000.00	$101,000.00
101	44131	COMMISARY SALES	$60,000.00	$80,000.00	$90,000.00
101	44135	SALE OF GASOLINE *(Will Sale More Aviation Fuel in FY 26)*	$20,000.00	$20,000.00	$20,000.00
101	44145	SALE OF RECYCLED MATERIALS	$100.00	$100.00	$100.00
101	44170	MISCELLANEOUS REFUNDS	$5,000.00	$5,000.00	$5,000.00
		TOTAL RECURRING ITEMS	$290,100.00	$386,100.00	$441,100.00
	44500	NON-RECURRING ITEMS			
101	44514	REVENUE FROM JOINT VENTURES	$0.00	$1,000.00	$100.00
101	44530	SALE OF EQUIPMENT	$5,000.00	$5,000.00	$3,000.00
101	44540	SALE OF PROPERTY	$2,000.00	$5,000.00	$0.00
101	44560	DAMAGES RECOVERED FROM INDIVIDUALS	$1,000.00	$1,000.00	$1,000.00

101 - GENERAL FUND

REVENUES

APPROVED 07/28/2025

FUND#	ACCT.#	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	40000	LOCAL TAXES			
101	44570	CONTRIBUTIONS AND GIFTS	$1,000.00	$1,000.00	$1,000.00
101	44990	OTHER LOCAL REVENUES	$250.00	$1,000.00	$1,000.00
		TOTAL RECURRING ITEMS	$9,250.00	$14,000.00	$6,100.00
		TOTAL OTHER LOCAL REVENUES	$299,350.00	$400,100.00	$447,200.00
	45000	FEES RECEIVED FROM COUNTY OFFICIALS			
	45500	FEES IN LIEU OF SALARY			
101	45510	COUNTY CLERK	$171,000.00	$172,500.00	$176,000.00
101	45520	CIRCUIT COURT CLERK	$40,000.00	$35,000.00	$38,000.00
101	45540	GENERAL SESSIONS COURT CLERK	$46,000.00	$48,500.00	$55,000.00
101	45550	CLERK AND MASTER	$63,000.00	$51,000.00	$55,000.00
101	45580	REGISTER	$68,500.00	$84,000.00	$80,000.00
101	45590	SHERIFF	$7,500.00	$6,000.00	$9,500.00
101	45610	TRUSTEE	$202,000.00	$215,500.00	$221,000.00
		TOTAL FEES IN LIEU OF SALARY	$598,000.00	$612,500.00	$634,500.00
		TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	$598,000.00	$612,500.00	$634,500.00
	46000	STATE OF TENNESSEE			
	46100	GENERAL GOVERNMENT GRANTS			
101	46120	AIRPORT MAINTENANCE PROGRAM *(Grant)*	$15,000.00	$15,000.00	$15,000.00
101	46190	OTHER GENERAL GOVERNMENT GRANTS	$0.00	$10,000.00	$10,000.00
		TOTAL GENERAL GOVERNMENT GRANTS	$15,000.00	$25,000.00	$25,000.00
	46200	PUBLIC SAFETY GRANTS			
101	46210	LAW ENFORCEMENT TRAINING PROGRAM	$20,300.00	$20,300.00	$25,000.00
101	46290	OTHER PUBLIC SAFETY GRANTS *(OCJP Grant)*	$0.00	$182,500.00	$229,000.00
		TOTAL PUBLIC SAFETY GRANTS	$20,300.00	$202,800.00	$254,000.00
	46300	HEALTH AND WELFARE GRANTS		*(Local Health & CARES Act Grants)*	*(Local Health & CARES Act Grants)*
101	46310	HEALTH DEPARTMENT PROGRAM (Local Health Grant)	$0.00	$235,311.00	$221,562.00
101	46390	OTHER HEALTH & WELFARE GRANTS *(Mental Health Court Grant)*	$5,000.00	$153,991.00	$103,991.00
		TOTAL HEALTH AND WELFARE GRANTS	$5,000.00	$389,302.00	$325,553.00
	46400	PUBLIC WORKS GRANTS			
101	46430	LITTER PROGRAM	$44,200.00	$44,200.00	$44,200.00
		TOTAL PUBLIC WORKS GRANTS	$44,200.00	$44,200.00	$44,200.00
	46800	OTHER STATE REVENUE			
101	46830	BEER TAX	$19,000.00	$19,000.00	$18,000.00
101	46835	VEHICLE CERTIFICATE OF TITLE	$11,600.00	$11,500.00	$12,500.00
101	46840	ALCOHOLIC BEVERAGE TAX	$45,000.00	$46,000.00	$45,000.00
101	46845	OPIOID SETTLEMENT FUNDS (RESTRICTED)	$6,000.00	$25,000.00	$50,000.00
101	46851	STATE REVENUE SHARING - T.V.A.	$386,450.00	$396,000.00	$390,000.00
101	46852	STATE REVENUE SHARING-TELECOMMUN.	$1,000.00	$2,200.00	$1,700.00
101	46855	STATE SHARED SPORTS GAMING PRIVILIGE TAX *(Debt Service)*	$7,500.00	$17,000.00	$0.00
101	46915	CONTRACTED PRISONER BOARD *(25 @ $41/day)*	$427,050.00	$374,125.00	$374,125.00
101	46960	REGISTRAR'S SALARY SUPPLEMENT	$15,000.00	$15,500.00	$11,500.00
101	46980	OTHER STATE GRANTS *(Library, TECD, Tourism, Etc.)*	$10,000.00	$598,685.00	$167,520.00
101	46990	OTHER STATE REVENUES	$1,000.00	$1,000.00	$5,000.00
		TOTAL OTHER STATE REVENUES	$929,600.00	$1,506,010.00	$1,075,345.00
		TOTAL STATE OF TENNESSEE	$1,014,100.00	$2,167,312.00	$1,724,098.00

101 - GENERAL FUND

REVENUES

APPROVED 07/28/2025

FUND#	ACCT.#	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	40000	LOCAL TAXES			
	47000	FEDERAL GOVERNMENT			
	47100	FEDERAL THROUGH STATE			
101	47990	OTHER DIRECT FEDERAL REVENUE *(LATCF)*	$0.00	$0.00	$0.00
		TOTAL FEDERAL THROUGH STATE	$0.00	$0.00	$0.00
		TOTAL FEDERAL GOVERNMENT	$0.00	$0.00	$0.00
	48000	OTHER GOVERNMENTS AND CITIZENS			
101	48130	CONTRIBUTIONS	$0.00	$0.00	$500.00
101	48990	OTHER	$20,000.00	$1,000.00	$500.00
101	48991	OPIOID SETTLEMENT FUNDS (UNRESTRICTED)	$34,704.00	$30,000.00	$25,000.00
		TOTAL OTHER GOVERNMENTS AND CITIZENS	$54,704.00	$31,000.00	$26,000.00
		TOTAL OTHER GOVERNMENTS/CITIZENS	$54,704.00	$31,000.00	$26,000.00
	49000	OTHER SOURCES (NON-REVENUE)			
101	49700	INSURANCE RECOVERY *(Inmate Medical Reimbursement)*	$160,000.00	$150,000.00	$100,000.00
101	49800	TRANSFERS IN	$0.00	$0.00	$0.00
		TOTAL OTHER SOURCES	$160,000.00	$150,000.00	$100,000.00
		TOTAL REVENUE	$8,406,604.00	$9,632,662.00	$9,432,113.00

101 - GENERAL FUND

APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
	51000		GENERAL GOVERNMENT			
			COUNTY COMMISSION			
101	51100	101	COUNTY OFFICIAL/ADMINISTRATIVE	$6,000.00	$6,000.00	$6,000.00
101	51100	118	SECRETARY TO BOARD	$9,636.00	$10,118.00	$10,624.00
101	51100	191	BOARD AND COMMITTEE MEMBERS FEES	$22,000.00	$19,000.00	$17,000.00
101	51100	302	ADVERTISING	$0.00	$500.00	$500.00
101	51100	305	AUDIT SERVICES	$5,500.00	$5,500.00	$5,600.00
101	51100	320	DUES AND MEMBERSHIPS *(TCSA) (TCCA) (ATVG) and Adds (NACO)*	$2,500.00	$2,700.00	$3,400.00
101	51100	332	LEGAL NOTICES, RECORDING & COURT COST	$2,500.00	$2,500.00	$2,500.00
101	51100	349	PRINTING, STATIONERY AND FORMS	$1,000.00	$1,000.00	$1,000.00
101	51100	355	TRAVEL	$2,000.00	$2,500.00	$3,500.00
101	51100	422	FOOD SUPPLIES	$1,000.00	$1,000.00	$1,000.00
101	51100	435	OFFICE SUPPLIES	$1,500.00	$1,500.00	$2,000.00
			TOTAL COUNTY COMMISSION	$53,636.00	$52,318.00	$53,124.00
			BOARD OF EQUALIZATION			
101	51210	191	BOARD AND COMMITTEE MEMBERS FEES	$1,750.00	$1,000.00	$1,000.00
			TOTAL BOARD OF EQUALIZATION	$1,750.00	$1,000.00	$1,000.00
			COUNTY MAYOR			
101	51300	101	COUNTY OFFICIAL/ADMINISTRATIVE	$106,458.00	$114,321.00	$117,623.00
101	51300	105	SUPERVISOR/DIRECTOR *(COO - Correct Pay is $49,165.00 now)*	$45,448.60	$45,449.00	$51,624.00
101	51300	119	ACCOUNTANTS/BOOKEEPERS *(Human Resources/Executive Assistant)*	$32,692.15	$34,521.00	$36,248.00
101	51300	122	PURCHASING PERSONNEL *(Purchasing Agent)*	$33,418.00	$35,089.00	$36,844.00
101	51300	189	OTHER SALARIES & WAGES *(Highway Chair + Opioid Grant Administrator + Misc.)*	$9,050.00	$6,800.00	$10,000.00
101	51300	302	ADVERTISING	$0.00	$500.00	$500.00
101	51300	307	COMMUNICATION	$790.00	$1,000.00	$1,000.00
101	51300	308	CONSULTANTS	$2,000.00	$500.00	$0.00
101	51300	317	DATA PROCESSING *(LGC - Nextgen Software & Computer Maintenance)*	$25,594.75	$29,356.00	$30,437.00
101	51300	320	DUES AND MEMBERSHIPS *(ACM)*	$1,700.00	$1,700.00	$1,700.00
101	51300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$500.00	$500.00	$1,250.00
101	51300	349	PRINTING, STATIONERY AND FORMS	$2,300.00	$2,000.00	$2,000.00
101	51300	355	TRAVEL *(This includes the Mayor & 3 Staff for meetings, conferences, trainings, etc)*	$6,000.00	$7,000.00	$7,000.00
101	51300	399	OTHER CONTRACTED SERVICES	$0.00	$500.00	$500.00
101	51300	422	FOOD SUPPLIES	$1,000.00	$1,000.00	$1,000.00
101	51300	435	OFFICE SUPPLIES *(This includes the Mayor & 3 Staff - 4 Offices)*	$4,000.00	$5,000.00	$5,000.00
101	51300	457	INSERVICE/STAFF DEVELOPMENT	$0.00	$2,000.00	$2,000.00
101	51300	599	OTHER CHARGES	$0.00	$1,000.00	$1,000.00
101	51300	719	OFFICE EQUIPMENT *(This includes the Mayor & 3 Staff - 4 Offices)*	$0.00	$5,000.00	$2,500.00
			TOTAL COUNTY EXECUTIVE	$272,687.75	$293,236.00	$308,226.00
			COUNTY ATTORNEY			
101	51400	312	CONTRACT WITH PRIVATE AGENCY	$6,000.00	$6,000.00	$6,000.00
			TOTAL COUNTY ATTORNEY	$6,150.00	$6,000.00	$6,000.00
			ELECTION COMMISSION	23-24	24-25	25-26
101	51500	101	COUNTYOFFICIAL/ADMINISTRATIVE	$77,864.00	$81,758.00	$84,699.00
101	51500	103	ASSISTANTS *(TAMMY @ $33,260.76 FT 37.5 HRS/WK)*	$0.00	$0.00	$33,261.00
101	51500	169	PART TIME PERSONNEL (FOUR EARLY VOTING DEPUTIES)	$26,083.00	$35,942.00	$5,200.00
101	51500	192	ELECTION COMMISSION	$8,125.00	$9,375.00	$6,250.00
101	51500	193	ELECTION WORKERS	$7,775.00	$16,500.00	$8,250.00
101	51500	307	COMMUNICATION *(ELECTION INTERNET/PHONE - PREVIOUSLY OUT OF 51810 BUDGET)*	$0.00	$2,880.00	$2,880.00
101	51500	317	DATA PROCESSING SERVICES	$9,107.00	$9,137.00	$10,123.00
101	51500	320	DUES AND MEMBERSHIPS	$350.00	$350.00	$0.00
101	51500	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$2,500.00	$2,000.00	$1,750.00
101	51500	337	MAINTENANCE AND REPAIR SERVICE OFFICE EQUIPMENT	$400.00	$400.00	$0.00
101	51500	348	POSTAL CHARGES	$250.00	$150.00	$200.00
101	51500	349	PRINTING, STATIONERY AND FORMS	$1,500.00	$2,000.00	$1,500.00
101	51500	351	RENTALS	$500.00	$1,000.00	$500.00
101	51500	355	TRAVEL	$8,336.00	$2,500.00	$2,500.00
101	51500	399	OTHER CONTRACTED SERVICES	$3,663.00	$3,515.00	$4,907.00
101	51500	422	FOOD SUPPLIES	$750.00	$200.00	$0.00
101	51500	427	ICE/WATER	$0.00	$550.00	$500.00
101	51500	435	OFFICE SUPPLIES	$2,500.00	$2,000.00	$2,000.00
101	51500	457	INSERVICE/STAFF DEVELOPMENT	$0.00	$1,500.00	$0.00
101	51500	499	OTHER SUPPLIES AND MATERIALS	$1,000.00	$1,000.00	$12,535.00
101	51500	707	BUILDING IMPROVEMENTS	$0.00	$0.00	$0.00
			TOTAL ELECTION COMMISSION	$150,703.00	$172,757.00	$177,055.00
			REGISTER OF DEEDS	23-24	24-25	25-26
101	51600	101	COUNTY OFFICIAL/ADMINISTRATIVE	$86,716.00	$91,252.00	$94,110.00
101	51600	161	SECRETARY(S)	$31,260.00	$32,823.00	$34,465.00
101	51600	169	PART TIME PERSONNEL	$0.00	$0.00	$10,000.00
101	51600	317	DATA PROCESSING SERVICES	$6,500.00	$6,500.00	$7,000.00
101	51600	320	DUES AND MEMBERSHIPS	$1,000.00	$1,000.00	$1,000.00
101	51600	349	PRINTING, STATIONERY AND FORMS	$1,500.00	$1,500.00	$1,500.00
101	51600	435	OFFICE SUPPLIES	$2,500.00	$2,500.00	$2,500.00
			TOTAL REGISTER OF DEEDS	$129,476.00	$135,575.00	$150,575.00

101 - GENERAL FUND

APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
			GEOGRAPHIC INFORMATION SYSTEM - ASSESSOR			
101	51760	121	DATA PROCESSING PERSONNEL	$36,871.00	$38,715.00	$40,651.00
101	51760	140	SALARY SUPPLEMENTS	$1,000.00	$1,000.00	$1,000.00
101	51760	196	INSERVICE TRAINING	$380.00	$380.00	$380.00
101	51760	320	DUES AND MEMBERSHIPS	$425.00	$425.00	$425.00
101	51760	355	TRAVEL	$500.00	$750.00	$750.00
101	51760	414	DUPLICATING SERVICES	$250.00	$500.00	$500.00
101	51760	435	OFFICE SUPPLIES	$500.00	$500.00	$500.00
	51760	719	OFFICE EQUIPMENT		$0.00	$0.00
			TOTAL GIS	$40,426.00	$42,270.00	$44,206.00
			COUNTY BUILDINGS			25-26
101	51800	105	SUPERVISOR/DIRECTOR	$45,864.00	$48,158.00	$50,566.00
101	51800	141	FOREMEN	$0.00	$41,600.00	$43,680.00
101	51800	160	GUARDS *(Courthouse Security - 3 Part-Time Officers)*	$27,089.00	$28,444.00	$29,867.00
101	51800	166	CUSTODIAL PERSONNEL	$30,408.00	$31,929.00	$33,526.00
101	51800	167	MAINTENANCE PERSONNEL	$68,796.00	$36,124.00	$37,931.00
101	51800	169	PART TIME PERSONNEL *(1 PT @ $15/hr & 1Youth or Inmate @ $11/hr @ 24/hr Week)*	$12,480.00	$20,000.00	$20,000.00
101	51800	302	ADVERTISING	$0.00	$50.00	$50.00
101	51800	307	COMMUNICATION	$26,000.00	$25,000.00	$17,000.00
101	51800	330	OPERATING LEASE PAYMENTS	$3,600.00	$3,600.00	$5,500.00
101	51800	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$100.00	$50.00	$200.00
101	51800	334	MAINTENANCE AGREEMENT	$2,000.00	$2,000.00	$500.00
101	51800	335	MAINTENANCE AND REPAIR SERVICE BUILDING	$10,000.00	$24,000.00	$17,500.00
101	51800	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	$10,000.00	$9,000.00	$9,000.00
101	51800	338	MAINTENANCE AND REPAIR SERVICE-VEHICLES	$0.00	$1,000.00	$1,000.00
101	51800	340	MEDICAL	$100.00	$100.00	$150.00
101	51800	347	PEST CONTROL	$500.00	$500.00	$500.00
101	51800	348	POSTAL CHARGES *(For the Entire Courthouse, Justice Center, Sheriff, Etc.)*	$20,000.00	$15,000.00	$17,000.00
101	51800	349	PRINTING, STATIONERY AND FORMS	$100.00	$100.00	$100.00
101	51800	355	TRAVEL	$250.00	$250.00	$250.00
101	51800	359	DISPOSAL FEES	$600.00	$600.00	$600.00
101	51800	361	PERMITS	$100.00	$100.00	$100.00
101	51800	399	OTHER CONTRACTED SERVICES	$2,000.00	$2,000.00	$2,000.00
101	51800	399	LAWN- OTHER CONTRACTED SERVICES *(Bushhogging/Forestry Mulching Towers)*	$1,000.00	$2,200.00	$1,000.00
101	51800	409	CRUSHED STONE *(County Parking Lot / Blueway 1 / Blueway 2)*	$0.00	$3,000.00	$3,000.00
101	51800	410	CUSTODIAL SUPPLIES	$3,000.00	$5,000.00	$5,000.00
101	51800	412	DIESEL FUEL	$100.00	$500.00	$250.00
101	51800	420	FERTILIZER, LIME, CHEMICALS & SEED	$0.00	$1,000.00	$552.00
101	51800	422	FOOD SUPPLIES *(Inmate Lunches/Leadership Meetigns/Misc. Special Meals)*	$1,000.00	$2,500.00	$3,000.00
101	51800	422	XMAS-FOOD SUPPLIES *(Employee Christmas Dinner/Christmas Grocery Gift Cards)*	$6,000.00	$7,100.00	$11,000.00
101	51800	425	GASOLINE	$5,500.00	$6,000.00	$6,500.00
101	51800	427	ICE/WATER	$1,400.00	$1,400.00	$1,500.00
101	51800	435	OFFICE SUPPLIES	$500.00	$500.00	$500.00
101	51800	442	PROPANE GAS	$100.00	$100.00	$100.00
101	51800	450	TIRES AND TUBES	$1,000.00	$1,000.00	$2,000.00
101	51800	451	UNIFORMS *(Work Shirts, Gloves, Gear, Etc. for 5 Employees)*	$500.00	$1,000.00	$1,000.00
101	51800	452	UTILITIES	$28,000.00	$28,500.00	$31,000.00
101	51800	599	OTHER CHARGES	$2,000.00	$5,000.00	$4,000.00
101	51800	707	BUILDING IMPROVEMENTS	$1,000.00	$5,000.00	$5,000.00
101	51800	716	LAW ENFORCEMENT EQUIPMENT *(Courthouse Security)*	$100.00	$300.00	$300.00
101	51800	717	MAINTENANCE EQUIPMENT	$2,000.00	$5,000.00	$5,000.00
101	51800	718	MOTOR VEHICLES	$0.00	$0.00	$0.00
101	51800	719	OFFICE EQUIPMENT	$500.00	$500.00	$500.00
101	51800	734	DISABILITIES ACT IMPROVEMENTS *(ADA Plan - Need to Show Progress)*	$1,500.00	$5,000.00	$5,000.00
			TOTAL COUNTY BUILDINGS	$315,187.00	$370,205.00	$373,222.00
			OTHER FACILITIES (WAR MEMORIAL BUILDING)			
101	51810	307	COMMUNICATION	$3,800.00	$4,500.00	$4,000.00
101	51810	334	MAINTENANCE AGREEMENTS	$600.00	$600.00	$600.00
101	51810	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	$3,000.00	$4,500.00	$5,000.00
101	51810	336	MAINTENANCE AND REPAIR SERVICES-EQUIPMENT	$0.00	$2,500.00	$2,500.00
101	51810	347	PEST CONTROL	$700.00	$700.00	$700.00
101	51810	399	OTHER CONTRACTED SERVICES	$500.00	$500.00	$500.00
101	51810	410	CUSTODIAL SUPPLIES	$1,000.00	$1,000.00	$1,000.00
101	51810	452	UTILITIES	$10,500.00	$10,000.00	$12,500.00
101	51810	599	OTHER CHARGES	$500.00	$500.00	$500.00
101	51810	712	HEATING AND AIR CONDITIONING EQUIPMENT	$0.00	$1,000.00	$14,488.00
			TOTAL OTHER FACILITIES	$20,600.00	$25,800.00	$41,788.00
			OTHER GENERAL ADMINSTRATION (JUSTICE CENTER)			25-26
101	51900	166	CUSTODIAL PERSONNEL *(Part-Time)*	$18,919.00	$19,865.00	$20,859.00
101	51900	307	COMMUNICATION	$20,000.00	$7,500.00	$8,000.00
101	51900	332	LEGAL NOTICES, RECORDING AND COURT COST	$100.00	$100.00	$100.00
101	51900	334	MAINTENANCE AGREEMENTS	$1,500.00	$1,500.00	$1,500.00
101	51900	335	MAINTENANCE AND REPAIR SERVICES BUILDING	$1,000.00	$1,000.00	$1,500.00
101	51900	347	PEST CONTROL	$1,100.00	$1,000.00	$1,000.00
101	51900	359	DISPOSAL FEES	$240.00	$240.00	$240.00

101 - GENERAL FUND

APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
101	51900	399	OTHER CONTRACTED SERVICES	$0.00	$100.00	$100.00
101	51900	410	CUSTODIAL SUPPLIES	$1,300.00	$1,300.00	$1,500.00
101	51900	452	UTILITIES	$18,000.00	$12,000.00	$14,000.00
101	51900	599	OTHER CHARGES	$1,000.00	$500.00	$500.00
101	51900	707	BUILDING IMPROVEMENTS	$0.00	$500.00	$500.00
101	51900	712	HEATING AND AIR CONDITIONING EQUIPMENT	$1,000.00	$500.00	$2,500.00
			TOTAL OTHER GENERAL ADMINISTRATION	$64,159.00	$46,105.00	$52,299.00
			TOTAL GENERAL ADMINISTRATION	$1,054,774.75	$1,145,266.00	$1,207,495.00
	52000		FINANCE			
			PROPERTY ASSESSOR'S OFFICE			25-26
101	52300	101	COUNTY OFFICIAL/ADMINISTRATIVE	$86,716.00	$91,252.00	$94,110.00
101	52300	103	ASSISTANT(S)	$29,605.00	$31,086.00	$32,641.00
101	52300	169	PART TIME PERSONNEL	$0.00	$15,000.00	$15,000.00
101	52300	305	AUDIT SERVICES	$4,500.00	$5,500.00	$5,500.00
101	52300	317	DATA PROCESSING SERVICES	$4,700.00	$5,200.00	$4,000.00
101	52300	320	DUES AND MEMBERSHIPS	$1,050.00	$1,050.00	$5,200.00
101	52300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$350.00	$700.00	$250.00
101	52300	336	MAINTENANCE AND REPAIR SERVICES EQUIPMENT	$800.00	$1,200.00	$1,000.00
101	52300	355	TRAVEL	$1,500.00	$1,500.00	$1,000.00
101	52300	425	GASOLINE	$1,750.00	$2,000.00	$2,000.00
101	52300	435	OFFICE SUPPLIES	$2,000.00	$2,000.00	$1,000.00
101	52300	457	INSERVICE/STAFF DEVELOPMENT	$0.00	$500.00	$500.00
101	52300	508	PREMIUMS ON CORPORATE SURETY BONDS	$300.00	$300.00	$300.00
101	52300	718	MOTOR VEHICLES	$500.00	$500.00	$500.00
101	52300	719	OFFICE EQUIPMENT	$1,200.00	$1,600.00	$1,600.00
			TOTAL PROPERTY ASSESSOR'S OFFICE	$134,971.00	$159,388.00	$164,601.00
			REAPPRAISAL PROGRAM			
101	52310	103	ASSISTANT(S)	$31,072.00	$32,881.00	$34,526.00
101	52310	317	DATA PROCESSING SERVICES	$3,400.00	$3,750.00	$3,750.00
101	52310	355	TRAVEL	$750.00	$1,000.00	$0.00
101	52310	435	OFFICE SUPPLIES	$750.00	$750.00	$0.00
101	52310	457	INSERVICE/STAFF DEVELOPMENT	$0.00	$200.00	$0.00
			TOTAL REAPPRAISAL PROGRAM	$35,972.00	$38,581.00	$38,276.00
			COUNTY TRUSTEE'S OFFICE			25-26
101	52400	101	COUNTY OFFICIAL/ADMINISTRATIVE	$86,716.00	$91,252.00	$94,110.00
101	52400	121	DATA PROCESSING PERSONNEL	$31,412.00	$32,983.00	$32,983.00
101	52400	161	SECRETARY(S)	$29,605.00	$29,605.00	$29,605.00
101	52400	317	DATA PROCESSING SERVICES	$20,444.00	$13,450.00	$14,470.00
101	52400	320	DUES AND MEMBERSHIPS	$688.00	$688.00	$688.00
101	52400	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$300.00	$300.00	$350.00
101	52400	349	PRINTING, STATIONERY AND FORMS	$900.00	$900.00	$0.00
101	52400	355	TRAVEL	$0.00	$0.00	$0.00
101	52400	399	OTHER CONTRACTED SERVICES	$3,729.00	$3,729.00	$3,900.00
101	52400	435	OFFICE SUPPLIES	$1,000.00	$1,000.00	$500.00
101	52400	508	PREMIUMS ON CORPORATE SURETY BONDS	$1,811.00	$1,811.00	$1,900.00
			TOTAL COUNTY TRUSTEE'S OFFICE	$183,656.00	$175,718.00	$178,506.00
			COUNTY CLERK'S OFFICE			25-26
101	52500	101	COUNTY OFFICIAL/ADMINISTRATIVE	$86,716.00	$91,252.00	$94,110.00
101	52500	121	DATA PROCESSING PERSONNEL	$30,000.00	$31,500.00	$33,075.00
101	52500	161	SECRETARY(S) (New Hire)	$30,000.00	$31,500.00	$31,000.00
101	52500	169	PART TIME PERSONNEL	$15,000.00	$15,750.00	$31,000.00
101	52500	189	OTHER SALARIES & WAGES (BI-LINGUAL SERVICES)	$0.00	$0.00	$1,200.00
101	52500	191	BOARD AND COMMITTEE MEMBERS FEES	$350.00	$350.00	$350.00
101	52500	317	DATA PROCESSING SERVICES	$12,000.00	$14,000.00	$14,000.00
101	52500	320	DUES AND MEMBERSHIPS	$800.00	$850.00	$900.00
101	52500	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$150.00	$150.00	$150.00
101	52500	337	MAINTENCE & REPAIR SERVICES OFFICE EQUIPMENT	$500.00	$525.00	$850.00
101	52500	349	PRINTING, STATIONERY AND FORMS	$300.00	$300.00	$300.00
101	52500	355	TRAVEL	$300.00	$300.00	$300.00
101	52500	435	OFFICE SUPPLIES	$700.00	$800.00	$500.00
101	52500	437	PERIODICALS	$300.00	$300.00	$300.00
101	52500	508	PREMIUMS ON CORPORATE SURETY BONDS		$0.00	$500.00
101	52500	719	OFFICE EQUIPMENT	$400.00	$400.00	$500.00
			TOTAL COUNTY CLERK'S OFFICE	$177,516.00	$187,977.00	$209,035.00
			TOTAL FINANCE	$532,115.00	$561,664.00	$590,418.00
	53000		ADMINISTRATION OF JUSTICE			
			CIRCUIT COURT			25-26
101	53100	101	COUNTY OFFICIAL/ADMINISTRATIVE	$86,716.00	$91,252.00	$94,110.00
101	53100	189	OTHER SALARIES & WAGES	$4,841.00	$5,083.00	$5,083.00
101	53100	194	JURY AND WITNESS FEES	$4,000.00	$4,000.00	$4,000.00
101	53100	317	DATA PROCESSING SERVICES	$11,004.00	$11,424.00	$12,264.00

101 - GENERAL FUND APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
101	53100	320	DUES AND MEMBERSHIPS	$900.00	$950.00	$950.00
101	53100	332	LEGAL NOTICES, RECORDING AND COURT COST	$480.00	$480.00	$480.00
101	53100	349	PRINTING, STATIONERY AND FORMS	$1,200.00	$1,200.00	$1,200.00
101	53100	435	OFFICE SUPPLIES	$700.00	$700.00	$700.00
101	53100	508	PREMIUMS ON CORPORATE SURETY BONDS	$98.00	$98.00	$98.00
			TOTAL CIRCUIT COURT	$109,939.00	$115,187.00	$118,885.00

			GENERAL SESSIONS JUDGE			25-26
101	53310	102	JUDGE	$110,831.00	$116,530.00	$119,910.00
101	53310	123	GUIDANCE PERSONNEL	$2,571.00	$2,700.00	$2,835.00
101	53310	161	SECRETARY	$2,404.00	$2,525.00	$2,652.00
101	53310	320	DUES AND MEMBERSHIPS	$350.00	$350.00	$350.00
101	53310	349	PRINTING, STATIONERY AND FORMS	$100.00	$100.00	$100.00
101	53310	355	TRAVEL	$1,100.00	$3,000.00	$1,500.00
101	53310	435	OFFICE SUPPLIES	$100.00	$500.00	$500.00
101	53310	437	PERIODICALS	$100.00	$100.00	$100.00
			TOTAL GENERAL SESSIONS JUDGE	$117,556.00	$125,805.00	$127,947.00

			GENERAL SESSIONS COURT CLERK			25-26
101	53320	121	DATA PROCESSING PERSONNEL	$60,921.00	$63,968.00	$67,167.00
101	53320	161	SECRETARY(S)	$30,461.00	$31,985.00	$33,585.00
101	53320	169	PART TIME PERSONNEL	$500.00	$500.00	$500.00
101	53320	317	DATA PROCESSING SERVICES	$5,306.00	$5,372.00	$5,767.00
101	53320	330	LEASE AGREEMENT-COPIER	$2,800.00	$2,900.00	$2,900.00
101	53320	349	PRINTING, STATIONERY AND FORMS	$1,700.00	$1,700.00	$1,700.00
101	53320	355	TRAVEL	$200.00	$200.00	$200.00
101	53320	399	OTHER CONTRACTED SERVICES	$500.00	$100.00	$100.00
101	53320	435	OFFICE SUPPLIES	$700.00	$700.00	$700.00
			TOTAL GENERAL SESSIONS COURT CLERK	$103,088.00	$107,425.00	$112,619.00

			CHANCERY COURT			25-26
101	53400	101	COUNTY OFFICIAL/ADMINISTRATIVE	$86,716.00	$91,252.00	$94,110.00
101	53400	161	SECRETARY(S) *(Newly Hired at Higher Pay Rate - No 5% Raise ?)*	$32,920.00	$34,566.00	$34,556.00
101	53400	196	IN-SERVICE TRAINING	$300.00	$300.00	$300.00
101	53400	317	DATA PROCESSING SERVICES	$7,860.00	$8,976.00	$9,636.00
101	53400	320	DUES AND MEMBERSHIPS	$883.00	$928.00	$950.00
101	53400	330	LEASE AGREEMENTS-COPIER	$2,200.00	$2,200.00	$2,200.00
101	53400	332	LEGAL NOTICES, RECORDING AND COURT COST	$500.00	$550.00	$750.00
101	53400	349	PRINTING, STATIONERY AND FORMS	$1,000.00	$1,000.00	$1,000.00
101	53400	355	TRAVEL	$500.00	$400.00	$400.00
101	53400	399	OTHER CONTRACTED SERVICES	$500.00	$500.00	$500.00
101	53400	411	DATA PROCESSING SUPPLIES	$950.00	$950.00	$950.00
101	53400	435	OFFICE SUPPLIES	$950.00	$1,000.00	$1,000.00
101	53400	437	PERIODICALS	$450.00	$550.00	$550.00
101	53400	508	PREMIUMS ON CORPORATE SURETY BONDS	$100.00	$100.00	$100.00
			TOTAL CHANCERY COURT	$135,829.00	$143,272.00	$147,002.00

			JUDICIAL COMMISSIONERS			25-26
101	53700	105	DIRECTOR	$17,189.00	$18,049.00	$18,952.00
101	53700	112	YOUTH SERVICE OFFICER	$10,899.00	$11,444.00	$12,017.00
101	53700	169	PART TIME PERSONNEL	$29,280.00	$30,744.00	$36,000.00
101	53700	320	DUES AND MEMBERSHIPS	$375.00	$400.00	$600.00
101	53700	337	MAINTENANCE AND REPAIR OFFICE EQUIPMENT	$100.00	$100.00	$100.00
101	53700	349	PRINTING, STATIONERY, FORMS	$100.00	$100.00	$100.00
101	53700	355	TRAVEL	$325.00	$1,000.00	$1,000.00
101	53700	435	OFFICE SUPPLIES	$500.00	$500.00	$500.00
			TOTAL JUDICIAL COMMISSIONERS	$58,768.00	$62,337.00	$69,269.00

			OTHER ADMINISTRATION OF JUSTICE (Mental Health Court Grant)			25-26
101	53900	105	DIRECTOR	$0.00	$63,111.00	$60,000.00
101	53900	200	BENEFITS & TAXES (GRANTS)	$0.00	$12,000.00	$10,650.00
101	53900	307	COMMUNICATION	$0.00	$4,260.00	$2,147.00
101	53900	320	DUES AND MEMBERSHIPS	$0.00	$380.00	$380.00
101	53900	340	MEDICAL AND DENTAL SERVICES	$0.00	$2,650.00	$2,650.00
101	53900	349	PRINTING, STATIONARY, FORMS	$0.00	$500.00	$500.00
101	53900	355	TRAVEL	$0.00	$10,190.00	$14,085.00
101	53900	435	OFFICE SUPPLIES	$0.00	$6,900.00	$5,579.00
101	53900	599	OTHER CHARGES	$0.00	$4,000.00	$8,000.00
			TOTAL JUDICIAL COMMISSIONERS	$0.00	$103,991.00	$103,991.00

			TOTAL ADMINISTRATION OF JUSTICE	$525,180.00	$558,026.00	$583,722.00

54000 PUBLIC SAFETY

			SHERIFF'S DEPARTMENT			25-26
101	54110	101	COUNTY OFFICIAL/ADMINISTRATIVE	$95,388.00	$100,377.00	$103,521.00
101	54110	105	SUPERVISIOR/DIRECTOR *(1 Chief Deputy @ $28.28/hour)*	$47,666.17	$56,027.00	$58,829.00
101	54110	106	DEPUTIES *(10 Deputies @ $21.57/hour)*	$366,389.00	$427,440.00	$448,812.00
101	54110	108	INVESTIGATOR *(2 @ $24.79/hour)*	$46,782.00	$98,244.00	$103,157.00

101 - GENERAL FUND APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
101	54110	109	CAPTAINS *(1 @ $27.45/hour)*	$57,497.83	$54,396.00	$57,116.00
101	54110	110	LIEUTENANT *(1 @ $25.90/hour)*	$48,879.00	$51,323.00	$53,890.00
101	54110	115	SERGEANTS *(2 @ $24.36/hour)*	$137,920.00	$96,545.00	$101,373.00
101	54110	123	CORPORAL-GUIDANCE PERSONNEL *(1 @ $22.81/hour)*	$43,047.00	$45,200.00	$47,460.00
101	54110	140	SALARY SUPPLEMENTS POST Certified Supplement-17 officers @ $800 ea-100% Reimbursed	$12,800.00	$11,200.00	$13,600.00
101	54110	160	GUARDS *(Justice Center Sec. Guard -- Joey Potts @ 2,340 hrs @ $18.52/hour)*	$42,840.00	$41,278.00	$43,342.00
101	54110	161	SECRETARIES *(2 @ $18.22/hr)*	$61,917.00	$57,776.00	$75,796.00
101	54110	169	PART-TIME PERSONNEL *(2 @ $20.55/hour, 1 @ 416 hrs and 1 @ 832 hours)*	$37,296.00	$8,142.00	$20,800.00
101	54110	189	OTHER SALARIES (Accrued Comp Time, Vacations & Holidays/Etc.)	$25,000.00	$25,000.00	$40,000.00
101	54110	196	IN-SERVICE TRAINING *(30 officers @ $69 each for V-Academy)*	$2,070.00	$2,070.00	$2,070.00
101	54110	302	ADVERTISING	$500.00	$500.00	$500.00
101	54110	307	COMMUNICATION	$12,000.00	$5,000.00	$0.00
101	54110	309	CONTRACTS WITH GOVERNMENT AGENCIES (Required for ROCIC, TPSN and TBI)	$500.00	$1,035.00	$1,285.00
101	54110	311	CONTRACTS WITH OTHER SCHOOL SY	$250.00	$250.00	$1,750.00
101	54110	312	CONTRACTS WITH PRIVATE AGENCIES	$1,000.00	$1,000.00	$1,000.00
101	54110	320	DUES AND MEMBERSHIPS	$2,205.00	$2,205.00	$2,445.00
101	54110	322	EVALUATION AND TESTING	$1,000.00	$750.00	$1,025.00
101	54110	330	OPERATING LEASE PAYMENTS	$5,000.00	$3,720.00	$0.00
101	54110	332	LEGAL NOTICES, RECORDING AND COURT COST	$200.00	$200.00	$200.00
101	54110	333	LICENSES	$135.00	$75.00	$75.00
101	54110	335	MAINTENANCE AND REPAIR SERVICE - BUILDING	$7,500.00	$2,500.00	$2,500.00
101	54110	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	$2,000.00	$1,000.00	$1,000.00
101	54110	338	MAINTENANCE AND REPAIR SERVICE- VEHICLES	$20,000.00	$15,000.00	$15,000.00
101	54110	340	MEDICAL DENTAL	$0.00	$0.00	$0.00
101	54110	349	PRINTING, STATIONERY AND FORMS	$1,000.00	$1,000.00	$1,500.00
101	54110	353	TOWING SERVICES	$300.00	$300.00	$500.00
101	54110	355	TRAVEL	$5,000.00	$3,500.00	$3,500.00
101	54210	359	DISPOSAL FEE	$0.00	$560.00	$560.00
101	54110	399	OTHER CONTRACTED SERVICES *(NCIC contract with city, radars recert, etc.)*	$3,500.00	$3,500.00	$3,500.00
101	54110	425	GASOLINE	$67,000.00	$65,000.00	$55,000.00
101	54110	435	OFFICE SUPPLIES	$5,000.00	$2,000.00	$2,000.00
101	54110	437	PERIODICALS	$100.00	$100.00	$100.00
101	54110	450	TIRES AND TUBES	$6,000.00	$7,500.00	$5,000.00
101	54110	451	UNIFORMS	$6,500.00	$6,500.00	$7,000.00
101	54110	457		$0.00	$1,500.00	$1,500.00
101	54110	508	PREMIUMS ON CORPORATE SURETY BONDS	$1,350.00	$1,500.00	$0.00
101	54110	515	LIABILITY CLAIM	$1,500.00	$1,000.00	$1,000.00
101	54110	524	IN SERVICE/STAFF DEVELOPMENT *(CONTRACT BUYOUTS)*	$17,000.00	$10,000.00	$15,000.00
101	54110	599	OTHER CHARGES	$1,500.00	$1,000.00	$1,000.00
101	54110	716	LAW ENFORCEMENT EQUIPMENT	$10,000.00	$10,000.00	$10,000.00
101	54110	718	MOTOR VEHICLES	$50,000.00	$50,000.00	$0.00
			TOTAL SHERIFF'S DEPARTMENT	**$1,282,800.00**	**$1,273,213.00**	**$1,303,706.00**

			DRUG ENFORCEMENT			25-26
101	54150	189	OTHER SALARIES AND WAGES	$6,000.00	$6,000.00	$6,000.00
101	54150	357	VETERINARY SERVICES	$1,000.00	$1,000.00	$1,000.00
101	54150	422	FOOD SUPPLIES	$1,000.00	$1,000.00	$1,000.00
101	54150	599	OTHER CHARGES	$1,000.00	$1,000.00	$1,000.00
101	54150	716	LAW ENFORCEMENT EQUIPMENT	$2,500.00	$2,000.00	$2,000.00
			TOTAL DRUG ENFORCEMENT	**$11,500.00**	**$11,000.00**	**$11,000.00**

			ADMINISTRATION OF THE SEXUAL OFFENDER			25-26
101	54160	337	MAINTENANCE AND REPAIR SERVICES OFFICE	$500.00	$500.00	$500.00
			TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER	**$500.00**	**$500.00**	**$500.00**

			JAIL			25-26
101	54210	101	COUNTY OFFICIAL/ADMINISTRATIVE *(Workhouse Administrator)*	$10,000.00	$8,500.00	$8,500.00
101	54210	105	SUPERVISOR/DIRECTOR *(2 @ $27.45 per hr)*	$103,610.00	$108,791.00	$114,231.00
101	54210	109	CAPTAINS *(1 at $20.83 per hour)*	$39,312.00	$41,278.00	$43,342.00
101	54210	110	LIEUTENANTS *(1 @ $20.25 per hour)*	$38,220.00	$40,131.00	$42,138.00
101	54210	115	SERGEANTS *(4 @ $19.67 per hour)*	$148,512.00	$155,938.00	$163,735.00
101	54210	160	GUARDS - FULL TIME *(22 @ $18.52/hr)*	$768,768.00	$807,207.00	$847,568.00
101	54210	161	SECRETARY(S) *(2 Full-time, 1 @ $18.52/hour and 1 @ $18.22/hour)*	$69,342.00	$72,821.00	$76,463.00
101	54210	167	MAINTENANCE PERSONNEL *(1 PT @ 32 hrs/$18.52/hour)*	$27,456.00	$29,353.00	$30,821.00
101	54210	189	OTHER SALARIES *(Vacation / Holidays / Comp Time)*	$50,000.00	$40,000.00	$45,000.00
101	54210	196	IN-SERVICE TRAINING	$2,000.00	$2,000.00	$2,000.00
101	54210	307	COMMUNICATION	$1,200.00	$1,620.00	$15,000.00
101	54210	309	CONTRACTS WITH GOVERNMENT AGENCIES *(Inmate housing $5,000/TBI $680)*	$35,000.00	$5,680.00	$5,680.00
101	54210	312	CONTRACTS WITH PRIVATE AGENCIES ($9,000 ISOMS/$8,000 M.T.I./$1,500 Laundry)	$18,500.00	$18,500.00	$18,500.00
101	54210	314	CONTRACTS WITH PUBLIC CARRIERS *(DEA used for inmate extraditions)*	$2,000.00	$3,300.00	$3,500.00
101	54210	320	DUES AND MEMBERSHIPS	$620.00	$470.00	$630.00
101	54210	322	EVALUATION AND TESTING (Physcological Evaluations)	$5,000.00	$3,000.00	$3,000.00
101	54210	330	OPERATING LEASE PAYMENTS	$3,600.00	$4,920.00	$9,500.00
101	54210	334	MAINTENANCE AGREEMENTS *(Mapletronics IT Contract - Cybersecurity)*	$0.00	$43,298.00	$54,000.00
101	54210	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	$12,000.00	$15,000.00	$15,000.00
101	54210	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	$3,500.00	$5,000.00	$5,000.00
101	54210	338	MAINTENANCE AND REPAIR SERVICE- VEHICLES	$10,000.00	$5,000.00	$5,000.00
101	54210	340	MEDICAL & DENTAL SERVICES (Inmate Bills $200,000/QCHC $287,622/Deductbles $50,000)	$700,000.00	$528,245.00	$450,000.00
101	54210	347	PEST CONTROL	$3,000.00	$2,808.00	$2,880.00

101 - GENERAL FUND

APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
101	54210	349	PRINTING, STATIONARY AND FORMS	$2,000.00	$1,000.00	$1,000.00
101	54210	355	TRAVEL	$5,000.00	$3,500.00	$3,500.00
101	54210	359	DISPOSAL FEE	$560.00	$560.00	$560.00
101	54210	399	OTHER CONTRACTED SERVICES *(Eagle Livescan, RotoRooter, State, Etc)*	$3,000.00	$16,990.00	$16,990.00
101	54210	410	CUSTODIAL SUPPLIES	$25,000.00	$28,000.00	$25,000.00
101	54210	413	DRUGS AND MEDICAL SUPPLIES	$5,000.00	$2,500.00	$2,500.00
101	54210	422	FOOD SUPPLIES *(Inmate Meals - Can Use Jail Reserve Funds for BA if Over)*	$350,000.00	$240,000.00	$200,000.00
101	54210	425	GASOLINE	$8,000.00	$8,000.00	$10,000.00
101	54210	427	ICE/WATER	$1,000.00	$1,300.00	$1,800.00
101	54210	435	OFFICE SUPPLIES	$10,000.00	$10,000.00	$10,000.00
101	54210	441	PRISONERS CLOTHING	$5,000.00	$5,000.00	$5,000.00
101	54210	450	TIRES AND TUBES	$2,000.00	$2,000.00	$2,000.00
101	54210	451	UNIFORMS	$8,000.00	$8,000.00	$8,000.00
101	54210	452	UTILITIES	$98,796.00	$95,796.00	$110,540.00
101	54210	453	VEHICLE PARTS	$1,500.00	$1,000.00	$1,000.00
101	54210	599	OTHER CHARGES	$3,000.00	$2,000.00	$2,000.00
101	54210	712	HEATING AND AIR CONDITIONING EQUIPMENT *(Annual Service Agreement)*	$5,000.00	$5,500.00	$5,500.00
101	54210	716	LAW ENFORCEMENT EQUIPMENT	$2,500.00	$3,000.00	$3,000.00
101	54210	717	MAINTENANCE EQUIPMENT	$2,000.00	$2,000.00	$2,000.00
101	54210	718	MOTOR VEHICLES	$0.00	$0.00	$0.00
			TOTAL JAIL	$2,588,996.00	$2,379,006.00	$2,371,878.00

CORRECTIONAL INCENTIVE PROGRAM IMPROVEMENT (TCI Training Grant - Jail)

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
101	54230	716	LAW ENFORCEMENT EQUIPMENT	$12,000.00	$0.00	$0.00
			TOTAL JUVENILE SERVICES	$15,000.00	$0.00	$0.00

JUVENILE SERVICES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	25-26
101	54240	312	CONTRACTS WITH PRIVATE AGENCIES	$500.00	$53,000.00	$53,000.00
			TOTAL JUVENILE SERVICES	$500.00	$53,000.00	$53,000.00

FIRE PREVENTION AND CONTROL

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	25-26
101	54310	189	OTHER SALARIES AND WAGES	$11,000.00	$11,000.00	$11,000.00
101	54310	312	CONTRACTS WITH PRIVATE AGENCIES	$19,000.00	$19,000.00	$21,500.00
101	54310	332	LEGAL NOTICES, RECORDING AND COURT COST	$100.00	$100.00	$100.00
101	54310	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	$100.00	$100.00	$100.00
101	54310	452	UTILITIES	$13,100.00	$12,850.00	$12,850.00
101	54310	502	EOC-BUILDING AND CONTENTS INSURANCE	$2,500.00	$2,500.00	$3,000.00
			TOTAL FIRE PREVENTION AND CONTROL	$45,800.00	$45,550.00	$48,550.00

CIVIL DEFENSE/EMERGENCY MANAGEMENT

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	25-26
101	54410	105	SUPERVISOR/DIRECTOR	$23,272.00	$24,436.00	$25,658.00
101	54410	148	DISPATCHERS *(Overall Split by City / County / 911 Board - This is County's 1/3)*	$158,760.00	$158,160.00	$165,000.00
101	54410	307	COMMUNICATION-RADIO TOWER	$4,500.00	$1,500.00	$3,500.00
101	54410	332	LEGAL NOTICES, RECORDINGS, AND COURT COST	$0.00	$0.00	$0.00
101	54410	334	MAINTENANCE AGREEMENTS	$2,000.00	$2,000.00	$2,000.00
101	54410	336	MAINTENANCE AND REPAIR SERVICES - EQUIP	$1,500.00	$1,500.00	$500.00
101	54410	338	MAINTENANCE AND REPAIR SERVICES - VEHICLE	$2,500.00	$1,000.00	$500.00
101	54410	339	MATCHING SHARE	$13,000.00	$12,000.00	$13,000.00
101	54410	355	TRAVEL	$0.00	$500.00	$0.00
101	54410	399	OTHER CONTRACTED SERVICES	$11,360.00	$10,825.00	$10,825.00
101	54410	425	GASOLINE	$1,500.00	$1,500.00	$1,250.00
101	54410	435	OFFICE SUPPLIES	$750.00	$500.00	$500.00
101	54410	450	TIRES AND TUBES	$500.00	$500.00	$500.00
101	54410	452	UTILITIES	$2,000.00	$1,750.00	$2,000.00
101	54410	718	MOTOR VEHICLES	$0.00	$0.00	$0.00
101	54410	719	OFFICE EQUIPMENT	$500.00	$500.00	$500.00
			TOTAL CIVIL DEFENSE	$222,142.00	$216,671.00	$225,733.00

COUNTY CORONER/MEDICAL EXAMINER

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	25-26
101	54610	101	COUNTY OFFICIAL/ADMINISTRATIVE *(From $350 to $400/month)*	$3,600.00	$4,200.00	$4,800.00
101	54610	340	MEDICAL AND DENTAL	$10,000.00	$20,000.00	$21,000.00
101	54610	508	PREMIUMS ON CORPORATE SURETY BONDS	$100.00	$100.00	$100.00
			TOTAL COUNTY CORONER/MEDICAL EXAMINER	$13,700.00	$24,300.00	$25,900.00

PUBLIC SAFETY GRANTS PROGRAM (OCJP Evidence Based Grant)

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	25-26
101	54710	312	CONTRACTS WITH PRIVATE AGENCIES	$0.00	$125,000.00	$125,000.00
101	54710	355	TRAVEL	$0.00	$23,000.00	$5,000.00
101	54710	435	OFFICE SUPPLIES	$0.00	$34,500.00	$24,000.00
101	54710	718	MOTOR VEHICLES	$0.00	$0.00	$65,000.00
101	54710	732	BUILDING PURCHASE	$0.00	$0.00	$10,000.00
			TOTAL COUNTY CORONER/MEDICAL EXAMINER	$0.00	$182,500.00	$229,000.00

OTHER PUBLIC SAFETY (SRO)

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	25-26
101	54900	170	SCHOOL RESOURCE OFFICERS *(City Gets State Grant to Cover All SROs Now)*	$8,000.00	$16,000.00	$0.00
			TOTAL OTHER PUBLIC SAFETY	$16,400.00	$16,000.00	$0.00

	TOTAL PUBLIC SAFETY	$4,197,338.00	$4,201,740.00	$4,269,267.00
55000	PUBLIC HEALTH AND WELFARE			

101 - GENERAL FUND APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
			LOCAL HEALTH DEPARTMENT			25-26
101	55110	166	CUSTODIAL PERSONNEL	$6,000.00	$6,000.00	$6,000.00
101	55110	307	COMMUNICATION	$3,000.00	$8,000.00	$8,000.00
101	55110	316	CONTRIBUTIONS TO STATE OF TENNESSEE *(Mandatory)*	$9,532.00	$11,532.00	$11,532.00
101	55110	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$0.00	$200.00	$0.00
101	55110	335	MAINTENANCE AND REPAIR SERVICE BUILDING	$500.00	$800.00	$800.00
101	55110	335	MAINTENANCE AND REPAIR SERVICE BUILDING GRNT	$0.00	$1,000.00	$0.00
101	55110	399	OTHER CONTRACTED SERVICES	$500.00	$500.00	$500.00
101	55110	410	CUSTODIAL SUPPLIES	$350.00	$350.00	$350.00
101	55110	435	OFFICE SUPPLIES	$500.00	$500.00	$500.00
101	55110	437	PERIODICALS	$200.00	$375.00	$375.00
101	55110	452	UTILITIES	$9,000.00	$10,000.00	$12,000.00
101	55110	599	OTHER CHARGES	$1,000.00	$500.00	$0.00
101	55110	599	TOBACCO	$0.00	$0.00	$0.00
101	55110	712	HEATING AND AIR CONDITIONING EQUIPMENT	$0.00	$0.00	$0.00
			TOTAL LOCAL HEALTH CENTER	$30,582.00	$39,757.00	$40,057.00
			RABIES AND ANIMAL CONTROL			25-26
101	55120	357	VETERINARY SERVICES	$0.00	$0.00	$100.00
101	55120	399	OTHER CONTRACTED SERVICES	$1,200.00	$1,200.00	$100.00
101	55120	401	ANIMAL AND FOOD SUPPLIES	$2,000.00	$2,000.00	$1,000.00
101	55120	425	GASOLINE	$500.00	$1,000.00	$1,000.00
101	55120	452	UTILITIES	$2,600.00	$3,000.00	$2,500.00
101	55120	467	FENCING	$0.00	$0.00	$5,000.00
			TOTAL RABIES AND ANIMAL CONTROL	$6,300.00	$7,200.00	$9,700.00
			AMBULANCE/EMERGENCY MEDICAL SERVICES			25-26
101	55130	312	CONTRACTS WITH PRIVATE AGENCIES *(Maury Regional Ambulance Service)*	$399,000.00	$472,500.00	$496,125.00
			TOTAL AMBULANCE/EMERGENCY MEDICAL	$399,000.00	$472,500.00	$496,125.00
			OTHER LOCAL HEALTH SERVICES (CARES ACT GRANT FY25)			
101	55190	332	LEGAL NOTICES	$0.00	$200.00	$0.00
101	55190	707	BUILDING IMPROVEMENTS	$0.00	$99,800.00	$0.00
			TOTAL OTHER LOCAL HEALTH SERVICES	$700.00	$100,000.00	$0.00
			REGIONAL MENTAL HEALTH CENTER			25-26
101	55310	316	CONTRIBUTIONS *(The Shelter, 32nd C.A.C.)*	$10,000.00	$5,000.00	$10,000.00
			TOTAL REGIONAL MENTAL HEALTH CENTER	$10,000.00	$5,000.00	$10,000.00
			OTHER LOCAL WELFARE SERVICES (Local Health Grant)			25-26
101	55590	131	MEDICAL PERSONNEL *(LPN - Qualls)*	$0.00	$39,192.00	$41,152.00
101	55590	163	EDUCATION ASSISTANTS *(Public Health Educator - Hinson)*	$0.00	$43,356.00	$43,356.00
101	55590	169	PART TIME PERSONNEL	$0.00	$6,041.00	$6,746.00
101	55590	189	OTHER SALARIES & WAGES *(To be used for any approved salary increases)*	$0.00	$8,715.00	$9,126.00
101	55590	200	BENEFITS & TAXES (GRANTS)	$0.00	$31,647.00	$33,132.00
101	55590	340	MEDICAL AND DENTAL SERVICES	$0.00	$250.00	$250.00
101	55590	349	PRINTING, STATIONERY AND FORMS	$0.00	$250.00	$500.00
101	55590	355	TRAVEL	$0.00	$5,000.00	$5,000.00
101	55590	399	OTHER CONTRACTED SERVICES	$0.00	$1,300.00	$1,300.00
101	55590	435	OFFICE SUPPLIES	$0.00	$1,000.00	$1,000.00
			TOTAL OTHER LOCAL WELFARE SERVICES	$0.00	$136,751.00	$141,562.00
			SANITATION EDUCATION/INFORMATION (Litter Grant)			25-26
101	55720	189	OTHER SALARIES & WAGES	$38,085.00	$36,000.00	$37,800.00
101	55720	336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	$0.00	$500.00	$500.00
101	55720	425	GASOLINE	$0.00	$2,500.00	$3,000.00
101	55720	429	INSTRUCTIONAL SUPPLIES	$8,840.00	$8,840.00	$8,840.00
101	55720	599	OTHER CHARGES	$6,360.00	$1,260.00	$1,000.00
			TOTAL SANITATION EDUCATION/INFORMATION	$53,285.00	$49,100.00	$51,140.00
			OTHER PUBLIC HEALTH AND WELFARE (Healthy Built Grant TDH)		HBG FY 25	25-26 HBG FY 26
101	55900	790	OTHER EQUIPMENT *(Playground Equipment for Park Grant w/ City)*	$0.00	$50,000.00	$80,000.00
			TOTAL PUBLIC HEALTH AND WELFARE	$34,297.92	$50,000.00	$80,000.00
			TOTAL PUBLIC HEALTH AND WELFARE	$534,229.92	$860,308.00	$828,584.00
	56000		SOCIAL, CULTURAL AND RECREATIONAL			
			SENIOR CITIZENS ASSISTANCE			25-26
101	56300	316	CONTRIBUTIONS *(The Senior Center)*	$6,000.00	$6,000.00	$6,000.00
			TOTAL SENIOR CITIZENS ASSISTANCE	$6,000.00	$6,000.00	$6,000.00
			LIBRARIES			25-26
101	56500	103	ASSISTANT(S)	$29,239.00	$30,701.00	$32,237.00

101 - GENERAL FUND

APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
101	56500	105	SUPERVISOR/DIRECTOR	$40,147.00	$42,155.00	$44,263.00
101	56500	169	PART TIME PERSONNEL	$28,850.00	$30,293.00	$31,808.00
101	56500	307	COMMUNICATION	$3,780.00	$3,780.00	$1,750.00
101	56500	307	TOP GRANT - COMMUNICATION	$0.00	$6,067.00	$2,520.00
101	56500	320	DUES & MEMBERSHIP	$718.00	$718.00	$718.00
101	56500	334	MAINTENANCE AGREEMENTS	$441.00	$441.00	$441.00
101	56500	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	$1,000.00	$500.00	$500.00
101	56500	336	MAINTENANCE AND REPAIR EQUIPMENT	$100.00	$100.00	$200.00
101	56500	347	PEST CONTROL	$336.00	$336.00	$336.00
101	56500	355	TRAVEL	$1,600.00	$1,100.00	$750.00
101	56500	359	DISPOSAL FEES	$240.00	$240.00	$240.00
101	56500	399	OTHER CONTRACTED SERVICES *(ILS Fee Increase)*	$3,575.00	$3,698.00	$3,883.00
101	56500	427	ICE	$350.00	$350.00	$350.00
101	56500	432	LIBRARY BOOKS/MEDIA *(Cost Increase)*	$13,500.00	$14,000.00	$14,500.00
101	56500	432	FINRA GRANT	$0.00	$5,000.00	$0.00
101	56500	435	OFFICE SUPPLIES	$1,650.00	$1,800.00	$2,000.00
101	56500	437	PERIODICALS	$1,400.00	$1,400.00	$1,400.00
101	56500	452	UTILITIES	$7,500.00	$7,000.00	$9,000.00
101	56500	599	GRANT-OTHER CHARGES	$0.00	$3,010.00	$0.00
101	56500	599	GRANT-ARCHIVE	$0.00	$3,010.00	$5,000.00
101	56500	599	LSTA GRANT	$0.00	$4,300.00	$5,000.00
101	56500	719	OFFICE EQUIPMENT	$1,000.00	$500.00	$500.00
			TOTAL LIBRARIES	$135,426.00	$160,499.00	$157,396.00
			PARKS AND FAIR BOARDS			
101	56700	168	TEMPORARY PERSONNEL *(Pool Workers, Etc. - Won't Have Any Going Forward)*	$21,000.00	$5,000.00	$0.00
101	56700	307	COMMUNICATION	$3,600.00	$0.00	$0.00
101	56700	316	CONTRIBUTIONS	$0.00	$0.00	$0.00
101	56700	399	OTHER CONTRACTED SERVICES	$2,800.00	$0.00	$0.00
101	56700	452	UTILITIES	$43,000.00	$0.00	$0.00
101	56700	509	REFUNDS	$100.00	$0.00	$0.00
			TOTAL PARKS AND FAIR BOARDS	$160,804.00	$5,000.00	$0.00
			TOTAL SOCIAL, CULTURAL AND RECREATIONAL	$302,230.00	$171,499.00	$163,396.00
	57000		AGRICULTURE & NATURAL RESOURCES			
			AGRICULTURAL EXTENSION SERVICE			25-26
101	57100	140	SALARY SUPPLEMENTS	$72,712.00	$73,689.00	$71,129.00
101	57100	191	BOARD AND COMMITTEE MEMBERS FEES	$1,400.00	$1,800.00	$2,000.00
101	57100	307	COMMUNICATION *(ML Connect Broadband & Covenant Landlines)*	$1,100.00	$1,500.00	$2,000.00
101	57100	320	DUES AND MEMBERSHIPS	$500.00	$600.00	$1,000.00
101	57100	355	TRAVEL	$3,000.00	$3,000.00	$0.00
101	57100	435	OFFICE SUPPLIES		$500.00	$500.00
101	57100	452	UTILITIES	$500.00	$0.00	$1,800.00
			TOTAL AGRICULTURAL EXTENSION SERVICE	$79,212.00	$81,089.00	$78,429.00
			SOIL CONSERVATION			25-26
101	57500	189	OTHER SALARIES AND WAGES *(Agents Salary)*	$39,286.00	$41,251.00	$5,500.00
101	57500	316	CONTRIBUTIONS *(Contribution to the Soil Conservation Board)*	$18,000.00	$5,000.00	$0.00
			TOTAL SOIL CONSERVATION	$57,286.00	$46,251.00	$5,500.00
			TOTAL AGRICULTURE & NATURAL RESOURCES	$136,498.00	$127,340.00	$83,929.00
	58000		OTHER GENERAL GOVERNMENT			
			TOURISM			25-26
101	58110	499	OTHER SUPPLIES AND MATERIALS *($26,000 FY 24-25 FOR BLUEWAY SIGNS)*	$0.00	$26,000.00	$0.00
			TOTAL TOURISM	$0.00	$26,000.00	$0.00
			OTHER ECONOMIC AND COMMUNITY DEVELOPMENT			25-26
101	58190	302	ADVERTISING	$0.00	$0.00	$0.00
101	58190	312	CONTRACTS WITH PRIVATE AGENCIES *(Chamber of Commerce - Hotel Tax)*	$18,000.00	$18,000.00	$18,000.00
101	58190	320	DUES & MEMBERSHIPS *(SCHRA / SCTDD / Chamber M'Ships)*	$3,800.00	$4,472.00	$5,000.00
101	58190	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$0.00	$250.00	$500.00
101	58190	335	MAINTENANCE & REPAIR SERVICES-BUILDINGS	$0.00	$0.00	$0.00
101	58190	355	TRAVEL	$1,000.00	$1,000.00	$1,000.00
101	58190	399	OTHER CONTRACTED SERVICES *(Forestry Mulching / Porta Johns at Blueway)*	$100.00	$1,000.00	$2,000.00
101	58190	399	BRC- OTHER CONTRACTED SERVICES *(Development District)*	$0.00	$0.00	$10,000.00
101	58190	399	FOOD - OTHER CONTRACTED SERVICES *(Food Insecurity Grant)*	$0.00	$20,000.00	$0.00
101	58190	399	3 STAR GRANT-OTHER CONTRACTED SERVICES *(Three Star Grant)*	$0.00	$25,000.00	$0.00
101	58190	422	FOOD SUPPLIES	$1,000.00	$2,000.00	$2,000.00
101	58190	452	UTILITIES	$0.00	$0.00	$1,000.00
101	58190	499	OTHER SUPPLIES AND MATERIALS *(Broadband Ready Community Grant)*	$0.00	$100,000.00	$80,000.00
101	58190	499	3 STAR GRANT-OTHER SUPPLIES AND MATERIALS	$0.00	$25,000.00	$0.00
101	58190	599	OTHER CHARGES	$1,000.00	$5,000.00	$3,000.00
101	58190	599	3 STAR GRANT-OTHER CHARGES	$0.00	$1,000.00	$0.00
101	58190	710	FOOD - FOOD SERVICE EQUIPMENT *(Food Insecurity Grant)*	$0.00	$42,751.00	$75,000.00
101	58190	718	FOOD - MOTOR VEHICLES *(Food Insecurity Grant)*	$0.00	$301,904.00	$0.00
101	58190	790	FOOD - OTHER EQUIPMENT		$100,000.00	$0.00
				$77,180.00	$747,377.00	$197,500.00

101 - GENERAL FUND

APPROVED 07/28/25

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED 25-26
			AIRPORT			
101	58220	169	PART-TIME PERSONNEL *(Airport Manager)*	$18,346.00	$19,264.00	$20,228.00
101	58220	302	ADVERTISING	$100.00	$50.00	$100.00
101	58220	307	COMMUNICATION	$1,500.00	$2,000.00	$2,000.00
101	58220	321	ENGINEERING SERVICES	$72,000.00	$250.00	$250.00
101	58220	332	LEGAL NOTICES RECORDING AND COURT COSTS	$0.00	$0.00	$100.00
101	58220	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	$6,000.00	$5,000.00	$5,000.00
101	58220	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	$2,500.00	$2,500.00	$2,000.00
101	58220	339	MATCHING SHARE	$5,000.00	$5,000.00	$5,000.00
101	58220	347	PEST CONTROL	$450.00	$450.00	$450.00
101	58220	355	TRAVEL	$1,000.00	$1,000.00	$1,000.00
101	58220	359	DISPOSAL	$240.00	$240.00	$240.00
101	58220	361	PERMITS	$0.00	$0.00	$100.00
101	58220	412	DIESEL FUEL	$1,500.00	$1,000.00	$500.00
101	58220	420	FERTILIZER, LIME, CHEMICALS & SEED	$0.00	$250.00	$250.00
101	58220	425	GASOLINE	$30,000.00	$21,000.00	$15,000.00
101	58220	435	OFFICE SUPPLIES	$600.00	$600.00	$800.00
101	58220	452	UTILITIES	$9,000.00	$9,000.00	$9,500.00
101	58220	503	EXCESS RISK INSURANCE *(Market Increase for FY '26)*	$1,700.00	$2,000.00	$2,300.00
101	58220	717	MAINTENANCE EQUIPMENT	$2,500.00	$2,000.00	$2,000.00
101	58220	719	OFFICE EQUIPMENT	$1,000.00	$500.00	$500.00
			TOTAL AIRPORT	$153,736.00	$72,354.00	$67,568.00
			VETERAN'S SERVICES			25-26
101	58300	101	COUNTY OFFICIAL/ADMINISTRATIVE *(Moved to Line Item 105)*	$13,766.00	$14,455.00	$0.00
101	58300	105	DIRECTOR *(Includes New Full-Time Status at 30 hours a week - moves into new pay line)*	$0.00	$0.00	$25,000.00
101	58300	302	ADVERTISING	$300.00	$500.00	$500.00
101	58300	307	COMMUNICATION	$1,000.00	$500.00	$500.00
101	58300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$0.00	$0.00	$0.00
101	58300	355	TRAVEL	$2,000.00	$2,000.00	$1,500.00
101	58300	422	FOOD SUPPLIES	$500.00	$500.00	$500.00
101	58300	432	LIBRARY BOOKS/MEDIA	$100.00	$100.00	$0.00
101	58300	435	OFFICE SUPPLIES	$500.00	$500.00	$300.00
101	58300	599	OTHER CHARGES	$0.00	$0.00	$0.00
101	58300	599	VETS-OTHER CHARGES	$500.00	$500.00	$500.00
101	58300	718	MOTOR VEHICLES	$500.00	$0.00	$0.00
			TOTAL VETERAN'S SERVICES	$19,766.00	$19,055.00	$28,800.00
			EMPLOYEE BENEFITS			25-26
101	58600	189	OTHER SALARIES AND WAGES	$1,000.00	$1,000.00	$500.00
101	58600	201	SOCIAL SECURITY *(Prior Years Included Medicare in This Line - Not in FY 25-26)*	$304,530.00	$344,000.00	$296,713.00
101	58600	204	STATE RETIREMENT	$192,000.00	$220,000.00	$230,000.00
101	58600	205	EMPLOYEE AND DEPENDENT INSURANCE	$160.00	$257,803.00	$354,000.00
101	58600	206	LIFE INSURANCE	$5,000.00	$5,000.00	$5,000.00
101	58600	210	UNEMPLOYMENT COMPENSATION	$15,000.00	$5,000.00	$2,000.00
101	58600	513	WORKMAN'S COMPENSATION INSURANCE	$59,000.00	$75,000.00	$78,000.00
			TOTAL EMPLOYEE BENEFITS	$576,690.00	$907,803.00	$966,213.00
			MISCELLANEOUS			25-26
101	58900	316	CONTRIBUTIONS *(AmLegion/B.R.S./LCCVF/HistSoc/Forestry/WarMem/Misc.)*	$14,500.00	$15,500.00	$10,800.00
101	58900	506	LIABILITY INSURANCE *(Local Govt Insurance Pool)*	$200,150.00	$214,055.00	$220,000.00
101	58900	508	PREMIUMS ON CORPORATE SURETY BONDS	$150.00	$150.00	$100.00
101	58900	509	REFUNDS	$500.00	$500.00	$100.00
101	58900	510	TRUSTEE'S COMMISSION	$91,247.00	$104,025.00	$100,000.00
101	58900	599	OTHER CHARGES *(Misc. Account Used for Various things that pop up during the year -BA)*	$32,000.00	$50,000.00	$25,000.00
			TOTAL OTHER GENERAL GOVERNMENT	$1,165,919.00	$2,156,819.00	$1,616,081.00
	60000		HIGHWAYS			
			HIGHWAY AND BRIDGE MAINTENANCE			25-26
101	62000	443	ROAD SIGNS	$0.00	$0.00	$500.00
			TOTAL HIGHWAYS	$0.00	$0.00	$500.00
	90000		CAPITAL PROJECTS			
			GENERAL ADMINISTRATION PROJECT (TDEC BROWNFIELD GRANT)			25-26
101	91190	189	OTHER SALARIES AND WAGES	$0.00	$0.00	$0.00
	91190	321			$0.00	$0.00
101	91190	599	OTHER CHARGES	$0.00	$0.00	$0.00
			TOTAL GENERAL ADMINSTRATION PROJECT	$0.00	$0.00	$0.00
			TOTAL CAPITAL PROJECTS	$0.00	$0.00	$0.00
			TOTAL EXPENDITURES	$8,448,284.67	$9,782,662.00	$9,342,892.00
			Estimated Beginning Fund Balance	$3,500,000.00	$3,500,000.00	$3,500,000.00
			Revenue	$8,406,604.00	$9,632,662.00	$9,432,113.00

APPROVED 07/28/25

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24 ACTUAL	FY 24-25 ACTUAL	COMMISSION APPROVED
			Expenditures	$8,448,284.67	$9,782,662.00	$9,342,892.00
			Fund Balance	$3,458,319.33	$3,350,000.00	$3,589,221.00
			Projected SURPLUS			$89,221.00

116 - SOLID WASTE/SANITATION

REVENUES

FUND #	ACCT.#	ACCOUNT TITLE	FY23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 APPROVED
116	40140	INTEREST AND PENALTY	$31,000.00	$41,000.00	$38,000.00
		TOTAL LOCAL TAXES	$31,000.00	$41,000.00	$38,000.00
	43000	CHARGES FOR CURRENT SERVICES			
116	43101	SELF-INSURANCE	$0.00	$1,000.00	$0.00
116	43106	COMMERCIAL WASTE COLLECTION CHARGE	$170,000.00	$175,000.00	$210,000.00
116	43107	RESIDENTIAL WASTE COLLECTION CHARGE	$510,000.00	$528,000.00	$542,000.00
116	43109	TRANSFER WASTE STATIONS COLLECTIONS	$5,000.00	$4,000.00	$13,000.00
116	43110	TIPPING FEE SCALES	$70,000.00	$81,000.00	$95,000.00
116	43114	SOLID WASTE DISPOSAL FEE	$2,000.00	$1,500.00	$2,000.00
116	43116	TIPPING FEES/TIRES	$11,500.00	$14,000.00	$20,000.00
		TOTAL GENERAL SERVICE CHARGES	$768,500.00	$803,500.00	$882,000.00
		TOTAL CHARGES FOR CURRENT SERVICES	$768,500.00	$803,500.00	$882,000.00
	44000	OTHER LOCAL REVENUES			
116	44120	LEASE/RENTALS	$12,000.00	$14,000.00	$14,500.00
116	44145	SALE OF RECYCLED MATERIALS	$50,000.00	$61,000.00	$76,000.00
116	44170	MISCELLANEOUS REFUNDS	$1,000.00	$1,000.00	$1,000.00
		TOTAL RECURRING ITEMS	$63,000.00	$76,000.00	$91,500.00
	44500	NONRECURRING ITEMS			
116	44530	SALE OF EQUIPMENT	$5,000.00	$5,000.00	$5,000.00
		TOTAL NONRECURRING ITEMS	$5,000.00	$5,000.00	$5,000.00
		TOTAL OTHER LOCAL REVENUES	$68,000.00	$81,000.00	$96,500.00
	46000	STATE OF TENNESSEE			
116	46170	SOLID WASTE GRANTS	$2,400.00	$0.00	$0.00
		TOTAL OTHER STATE REVENUE	$2,400.00	$0.00	$0.00
		TOTAL STATE OF TENNESSEE	$2,400.00	$0.00	$0.00
	46900	OTHER REVENUE			
116	46990	OTHER STATE REVENUES	$11,000.00	$11,000.00	$10,000.00
116	47990	OTHER DIRECT FEDERAL REVENUE	$0.00	$0.00	$0.00
116	49700	INSURANCE RECOVERY	$0.00	$1,000.00	$0.00
		TOTAL OTHER STATE REVENUE	$11,000.00	$12,000.00	$10,000.00
		TOTAL STATE OF TENNESSEE	$11,000.00	$12,000.00	$10,000.00
		TOTAL REVENUE	$880,900.00	$937,500.00	$1,026,500.00

116 - SOLID WASTE/SANITATION

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION (5% Raises)
	50000		GENERAL GOVERNMENT			
	55000		PUBLIC HEALTH AND WELFARE			
	55733		TRANSFER STATIONS			
116	55733	103	ASSISTANT *(FT Assistant Director/Scale Secretary - Moved To This Pay Line)*	$0.00	$0.00	$37,128.00
116	55733	105	SUPERVISOR/DIRECTOR	$43,680.00	$45,864.00	$43,680.00
116	55733	142	MECHANIC *(No employee currently at this position, was Pete Reeves)*	$0.00	$36,118.00	$0.00
116	55733	143	EQUIPMENT OPERATOR *(FT Runs Loader AND Covers Scale House Lunch)*	$34,398.00	$36,118.00	$39,520.00
116	55733	161	SECRETARY *(PT Scale Secretary from $13 to $15/hr & Moves FT out of this Line)*	$54,994.00	$57,692.00	$23,400.00
116	55733	162	CLERICAL *(2 FT Secretary's in Solid Waste Office at the Courthouse)*	$39,451.00	$41,424.00	$76,270.00
116	55733	164	ATTENDANTS *(Was 2 FT @ $16 54 at 2080 hrs Now 3 - No Mechanic)*	$98,280.00	$68,796.00	$108,390.00
116	55733	169	PART-TIME PERSONNEL *(3 PT from $14 to $15 hr & adds 1 Inmate @ $11/hr)*	$62,900.00	$66,045.00	$84,448.00
116	55733	189	OTHER SALARIES AND WAGES *(Comp Time / Holiday Pay / Etc)*	$1,000.00	$600.00	$500.00
116	55733	302	ADVERTISING	$0.00	$500.00	$500.00
116	55733	307	COMMUNICATION *(Phone & Internet - ML Connect)*	$700.00	$1,200.00	$1,300.00
116	55733	310	CONTRACTS WITH OTHER PUBLIC AGENCIES	$43,000.00	$0.00	$0.00
116	55733	312	CONTRACTS WITH PRIVATE AGENCIES	$353,000.00	$0.00	$0.00
116	55733	312	GARB-CONTRACTS W/ PRIVATE AGENCIES *(Waste Haulers)*	$0.00	$380,000.00	$395,000.00
116	55733	312	REGLA-CONTRACTS W/ PRIVATE AGENCIES *(SMI - Glass)*	$0.00	$2,500.00	$1,000.00
116	55733	312	TIRES-CONTRACTS W/ PRIVATE AGENCIES *(Liberty Tire)*	$0.00	$50,000.00	$47,000.00
116	55733	317	DATA PROCESSING SERVICES	$1,500.00	$1,500.00	$1,500.00
116	55733	320	DUES AND MEMBERSHIPS *(Scales Computer Software Contract)*	$3,000.00	$3,000.00	$3,200.00
116	55733	332	LEGAL NOTICES, RECORDING AND COURT COSTS	$800.00	$5,000.00	$5,000.00
116	55733	335	MAINTENANCE AND REPAIR SERVICE-BUILDINGS	$1,000.00	$1,000.00	$1,000.00
116	55733	336	MAINTENANCE AND REPAIR SERVICE-EQUIPMENT	$8,800.00	$10,000.00	$25,000.00
116	55733	340	MEDICAL AND DENTAL SERVICES-DRUG SCREENS	$150.00	$100.00	$500.00
116	55733	348	POSTAL CHARGES	$3,100.00	$5,000.00	$5,000.00
116	55733	349	PRINTING, STATIONERY AND FORMS	$2,000.00	$2,500.00	$3,000.00
116	55733	355	TRAVEL	$500.00	$500.00	$1,000.00
116	55733	361	PERMITS	$4,500.00	$4,700.00	$4,500.00
116	55733	399	OTHER CONTRACTED SERVICES *(Scale-It Annual Contract)*	$3,750.00	$3,750.00	$5,100.00
116	55733	409	CRUSHED STONE	$1,000.00	$1,200.00	$2,000.00
116	55733	410	CUSTODIAL SUPPLIES	$100.00	$250.00	$300.00
116	55733	412	DIESEL FUEL	$10,000.00	$8,000.00	$8,000.00
116	55733	422	FOOD SUPPLIES *(Meetings / Inmate Worker Meals / Etc)*	$1,000.00	$1,000.00	$2,000.00
116	55733	425	GASOLINE	$12,000.00	$10,000.00	$9,000.00
116	55733	435	OFFICE SUPPLIES	$1,500.00	$1,500.00	$2,500.00
116	55733	442	PROPANE GAS	$0.00	$100.00	$250.00
116	55733	450	TIRES AND TUBES *(Must have new Skid Steer Tires)*	$1,500.00	$1,500.00	$5,000.00
116	55733	451	UNIFORMS	$3,500.00	$3,500.00	$3,500.00
116	55733	452	UTILITIES	$6,000.00	$5,000.00	$4,992.00
116	55733	457	IN SERVICE/STAFF DEVELOPMENT	$0.00	$0.00	$500.00
116	55733	467	FENCING	$0.00	$100.00	$250.00
116	55733	499	OTHER SUPPLIES AND MATERIALS	$1,000.00	$1,000.00	$1,000.00
116	55733	509	REFUNDS *(Property Tax Relief Recipients Discount - 1/2 off SW fee)*	$2,250.00	$2,000.00	$3,500.00
116	55733	599	OTHER CHARGES	$500.00	$1,000.00	$1,000.00
116	55733	717	MAINTENANCE EQUIPMENT	$5,000.00	$2,500.00	$3,000.00
116	55733	718	MOTOR VEHICLES	$5,000.00	$5,000.00	$12,000.00
116	55733	719	OFFICE EQUIPMENT	$0.00	$500.00	$500.00
116	55733	724	SITE DEVELOPMENT	$0.00	$500.00	$0.00
116	55733	733	SOLID WASTE EQUIPMENT	$5,000.00	$5,000.00	$15,000.00
			TOTAL TRANSFER STATIONS	$815,853.00	$873,557.00	$950,100.00
			TOTAL PUBLIC HEALTH AND WELFARE	$815,853.00	$873,557.00	$950,100.00
	58000		OTHER GENERAL GOVERNMENT			
	58600		EMPLOYEE BENEFITS			
116	58600	201	SOCIAL SECURITY *(Estimated ~5% increase) (Separated Medicare Below)*	$21,000.00	$26,000.00	$22,000.00
116	58600	204	STATE RETIREMENT *(Estimated ~5% increase)*	$11,500.00	$12,500.00	$13,500.00
116	58600	205	EMPLOYEE AND DEPENDENT INSURANCE *(Est ~5% Increase)*	$16,147.00	$9,500.00	$20,000.00
116	58600	206	LIFE INSURANCE	$300.00	$443.00	$400.00
116	58600	210	UNEMPLOYMENT COMPENSATION	$1,000.00	$1,500.00	$500.00
116	58600	212	EMPLOYER MEDICARE *(Separated from SSI into this line this Year)*	$0.00	$0.00	$5,000.00
116	58600	513	WORKERS COMPENSATION INSURANCE	$3,500.00	$2,000.00	$2,000.00
			TOTAL EMPLOYEE BENEFITS	$53,447.00	$51,943.00	$63,400.00
	58900		MISCELLANEOUS			
116	58900	506	LIABILITY INSURANCE	$3,000.00	$3,000.00	$3,000.00
116	58900	510	TRUSTEE'S COMMISSION	$8,600.00	$9,000.00	$10,000.00
			TOTAL MISCELLANEOUS	$11,600.00	$12,000.00	$13,000.00
			TOTAL OTHER GENERAL GOVERNMENT	$65,047.00	$63,943.00	$76,400.00
			TOTAL EXPENDITURES	$880,900.00	$937,500.00	$1,026,500.00
			Estimated Beginning Fund Balance	$350,000.00	$350,000.00	$350,000.00
			Estimated Revenues	$880,900.00	$937,500.00	$1,026,500.00
			Estimated Expenditures	$880,900.00	$937,500.00	$1,026,500.00
			Estimated Ending Fund Balance	$350,000.00	$350,000.00	$350,000.00
			Balanced Budget			$0.00

119 - ECONOMIC DEVELOPMENT

REVENUES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 Thru 6/30/24	FY 24-25 BUDGET	FY 25-26 COMMISSION
	44000		OTHER LOCAL REVENUE			
	44500		NON-RECURRING ITEMS			
119	44540		SALE OF PROPERTY	$0.00	$0.00	$0.00
119	46980		OTHER STATE GRANTS (HISTORIC GRANT- TECD)	$0.00	$1,596,114.00	$350,000.00
			TOTAL OTHER LOCAL REVENUE	$0.00	$1,596,114.00	$350,000.00
			TOTAL REVENUE	$0.00	$1,596,114.00	$350,000.00

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 Thru 3/31/24	FY 24-25 BUDGET	FY 25-26 RECOMMENDED
	50000		OTHER GENERAL GOVERNMENT			
119	55130	732	BUILDING PURCHASES	$106,924.00	$0.00	$0.00
			TOTAL MISCELLANEOUS	$106,924.00	$0.00	$0.00
			OTHER ECONOMIC AND COMMUNITY DEVELOPMENT			
119	58190	339	MATCHING SHARE	$0.00	$0.00	$0.00
119	58190	599	OTHER CHARGES	$0.00	$0.00	$0.00
119	58190	715	LAND	$0.00	$0.00	$0.00
119	58190	724	SITE DEVELOPMENT (CCF GRANT FOR LIBRARY)	$0.00	$1,596,114.00	$0.00
119	58190	732	BUILDING PURCHASES	$0.00	$0.00	$0.00
				$0.00	$1,596,114.00	$0.00
			TOTAL OTHER GENERAL GOVERNMENT	$106,924.00	$1,596,114.00	$0.00
			OTHER GENERAL GOVERNMENT PROJECTS			
119	91190	399	OTHER CONTRACTED SERVICES	$0.00	$25,000.00	$25,000.00
119	91190	707	BUILDING IMPROVEMENTS	$0.00	$475,000.00	$475,000.00
				$0.00	$500,000.00	$500,000.00
			TOTAL OTHER GENERAL GOVERNMENT	$106,924.00	$500,000.00	$500,000.00
			TOTAL EXPENDITURES	-$106,924.00	$1,596,114.00	$500,000.00
			Estimated Beginning Fund Balance	$610,520.00	$503,000.00	$503,000.00
			Revenue	$0.00	$1,596,114.00	$350,000.00
			Expenditures	$106,924.00	$1,596,114.00	$500,000.00
			Fund Balance	$503,596.00	$503,000.00	$353,000.00

Fund Balance Loses $150,000 Due to the Match for the $500,000 State Grant that Replaces All of the Windows in the Historic Courthouse

122 - DRUG FUND

REVENUES

FUND#	ACCT.#		ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	42000		FINES, FOREITURES AND PENALTIES			
	42100		CIRCUIT COURT			
122	42140		DRUG CONTROL FINES	$0.00	$0.00	$0.00
			TOTAL CIRCUIT COURT	$0.00	$0.00	$0.00
	42300		GENERAL SESSIONS COURT			
122	42910		PROCEEDS FROM CONFISCATED PROPERTY	$0.00	$0.00	$0.00
122	42340		DRUG CONTROL FINES	$0.00	$2,000.00	$2,000.00
122	42990		OTHER FINES, FORFEITURES, & PENALTIES	$0.00	$1,000.00	$1,000.00
			TOTAL GENERAL SESSIONS COURT	$0.00	$3,000.00	$3,000.00
			TOTAL FINES, FOREITURES AND PENALTIES	$0.00	$3,000.00	$3,000.00
			NON-RECURRING ITEMS			
122	44540		SALE OF PROPERTY	$0.00	$0.00	$0.00
			TOTAL RECURRING ITEMS	$0.00	$0.00	$0.00
			TOTAL OTHER LOCAL REVENUES	$0.00	$0.00	$0.00
			FEES RECEIVED FROM COUNTY OFFICIALS			
122	45590		SHERIFF FEES IN LIEU OF SALARY	$0.00	$0.00	$0.00
			TOTAL RECURRING ITEMS	$0.00	$0.00	$0.00
			TOTAL FEES	$0.00	$0.00	$0.00
122	48130		CONTRIBUTIONS	$1,000.00	$0.00	$0.00
			TOTAL CONTRIBUTIONS	$1,000.00	$0.00	$0.00
			TOTAL REVENUE	$1,000.00	$3,000.00	$3,000.00

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	50000		GENERAL GOVERNMENT			
	54000		PUBLIC SAFETY			
	54110		SHERIFF'S DEPARTMENT			
122	54110	716	LAW ENFORCEMENT EQUIPMENT	$0.00	$2,900.00	$0.00
			TOTAL DRUG ENFORCEMENT	$0.00	$2,900.00	$0.00
	54150		DRUG ENFORCEMENT			
122	54150	319	CONFIDENTIAL DRUG ENFORCEMENT	$0.00	$0.00	$0.00
122	54150	599	OTHER CHARGES	$1,000.00	$0.00	$2,900.00
122	54150	716	LAW ENFORCEMENT EQUIPMENT	$0.00	$0.00	$0.00
122	54150	718	MOTOR VEHICLES	$0.00	$0.00	$0.00
			TOTAL DRUG ENFORCEMENT	$1,000.00	$0.00	$2,900.00
			TOTAL PUBLIC SAFETY	$1,000.00	$2,900.00	$2,900.00
	58900		OTHER GENERAL GOVERNMENT			
122	58900	510	TRUSTEES COMMISSION	$0.00	$100.00	$100.00
			TOTAL EXPENDITURES	$1,000.00	$3,000.00	$3,000.00
			Estimated Beginning Fund Balance	$13,000.00	$13,000.00	$13,000.00
			Revenue	$1,000.00	$3,000.00	$3,000.00
			Expenditures	$1,000.00	$3,000.00	$3,000.00
			Fund Balance	$13,000.00	$13,000.00	$13,000.00
			Balanced Budget			$0.00

127 - Other General Government Special Revenue Fund (ARPA Federal Grant)

REVENUES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY25-26 COMMISSION
	47900		DIRECT FEDERAL REVENUE			
127	44170		MISCELLANEOUS REFUNDS - ARP	$ -	$ -	$ -
127	47402		AMERICAN RESCUE PLAN ACT GRANT #2	$ -	$ -	$ -
127	47901		AMERICAN RESCUE PLAN ACT GRANT #1	$ -	$ -	$ -
			TOTAL	$ -	$ -	$ -
			TOTAL REVENUE	$ -	$ -	$ -

Expenditures

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24	FY 24-25	FY25-26
	50000		GENERAL GOVERNMENT			
	51100		COUNTY COMMISSION			
			OTHER ARP GRANT GRANTS (NO LONGER EXIST)	$ 656,198.63		
127	51810	707	BUILDING IMPROVEMENTS *(GYM FLOOR)*	$ -	$ 19,825.50	$ -
127	54110	718	MOTOR VEHICLES *(SHERIFF DEPT)*	$ -	$ 52,090.65	$ -
127	54410	307	COMMUNICATION *(RADIO TOWER)*	$ -	$ 51,954.61	$ -
127	54410	399	OTHER CONTRACTED SERVICES *(POLE AT RADIO TOWER)*	$ -	$ 754.39	$ -
				$ -	$ 124,625.15	$ -
127	58833	316	CONTRIBUTIONS	$ -	$ -	$ -
127	58833	335	MAINTENANCE AND REPAIR-BUILDINGS	$ -	$ -	$ -
127	58833	336	MAINTENANCE AND REPAIR-EQUIPMENT	$ -	$ -	$ -
127	58833	509	REFUNDS	$ -	$ -	$ -
127	58833	599	OTHER CHARGES *(Est HVAC @ Courthouse FY25)*	$ -	$ 35,880.00	$ 36,889.61
127	58833	707	BUILDING IMPROVEMENTS	$ -	$ -	$ -
127	58833	708	COMMUNICATION EQUIPMENT	$ -	$ -	$ -
127	58833	717	MAINTENANCE EQUIPMENT	$ -	$ -	$ -
127	58833	790	OTHER EQUIPMENT	$ -	$ -	$ -
			TOTAL AMERICAN RESCUE PLAN GRANT #3	$ -	$ 35,880.00	$ 36,889.61
	58835		AMERICAN RESCUE PLAN GRANT #5			
127	58835	316	CONTRIBUTIONS	$ 3,276.00	$ -	$ -
			TOTAL AMERICAN RESCUE PLAN GRANT #5	$ 3,276.00	$ -	$ -
127	58900	316	CONTRIBUTIONS *(Dixie Youth)*	$ -	$ 1,500.00	$ -
127	58900	510	TRUSTEE'S COMMISSION	$ -	$ -	$ -
127	58900	599	OTHER CHARGES	$ -	$ -	$ -
			TOTAL MISCELLANEOUS	$ -	$ 1,500.00	$ -
127	61000	317	DATA PROCESSING SERVICES *(Hwy Dept Software Update)*	$ -	$ 13,364.85	$ -
127	61000	719	OFFICE EQUIPMENT *(Hwy Dept Computer Equipment Upgrade)*	$ -	$ 2,681.75	$ -
			TOTAL ADMINISTRATION	$ -	$ 16,046.60	$ -
127	76905	715	LAND	$ 20,465.72	$ -	$ -
127	76905	724	SITE DEVELOPMENT	$ 5,500.00	$ -	$ -
			TOTAL AMERICAN RESCUE PLAN	$ 25,965.72	$ -	$ -
	90000		CAPITAL PROJECTS			
127	91120	201	SOCIAL SECURITY	$ -	$ -	$ -
127	91120	312	CONTRACTS WITH PRIVATE AGENCIES	$ -	$ -	$ -
			TOTAL CAPITAL PROJECTS	$ -	$ -	$ -
127	99100	599	TRANSFERS OUT *(MOVE TO CAPITAL PROJECTS FOR GRANT EXP)*	$ -	$ 500,000.00	$ -
			TOTAL TRANSFERS OUT	$ -	$ 500,000.00	$ -
			ADJUSTMENTS (AUDIT/CORRECTIONS)	$ (1,969,707.20)	$ (433.59)	$ -
			TOTAL EXPENDITURES	$ 2,655,147.55	$ 677,618.16	$ 36,889.61
			Estimated Beginning Fund Balance	$ 3,369,655.32	$ 714,507.77	$ 36,889.61
			Revenue	$ -	$ -	$ -
			Expenditures	$ 2,655,147.55	$ 677,618.16	$ 36,889.61
			Fund Balance	$ 714,507.77	$ 36,889.61	$ 0.00
			Projected Deficit			$ (36,889.61)

(Only projects a deficit because this is the Federal ARPA Grant Account and No New Revenue is coming into it, money is only being spent out of it. There will still be a Fund Balance of $500K in the "Rainy Day Fund" in this once the Library Expansion Project is complete and the $500K is moved back into this account)

BUDGET PROPOSAL

HIGHWAY PUBLIC WORKS FUND 131

FISCAL YEAR 2025/2026

REVENUE

ACCOUNT #	ACCOUNT DESCRIPTION	ACTUAL 2023/2024	ACTUAL 2024/2025	COMMISSION 2025/2026
	REVENUES			
40110	Current Property Tax	70,010.57	70,000	70,000
40120	Trustee's Coll. Prior Year	2,765.28	2,000	2,000
40130	Clerk & Master Collections Prior Yr	978.41	800	800
40140	Interest & Penalty	599.03	300	300
40161	Payment-In-Lieu TVA	183.90	250	250
40162	Pay-In-Lieu Public Utilities	6,444.19	6,650	6,650
40163	Pay-In-Lieu of Taxes-Other			
40270	Business Tax	4,279.18	1,500	1,500
40320	Bank Excise Tax	1,556.86	1,500	1,500
43366	Greenbelt Late App. Fee	2.46	15	15
	Total Local Taxes	**86,819.88**	**83,015**	**83,015**
	OTHER REVENUE			
44145	Sale of Recycle Material	3,640.90	2,500	1,500
44160	Retiree Ins. Payments	1,599.20	4,956	-
44170	Miscellaneous Refunds	1,079.60		
44530	Sale of Equipment	68,891.61	50,000	25,000
44570	Contributions & Gifts			
46410	State Aid Bridge Program			
46420	State Aid Program	2,288,948.51	750,000	200,000
46851	State Revenue Sharing-TVA	32,000.00	32,000	32,000
46920	Gas & Motor Fuel Tax	2,057,851.87	2,065,000	2,065,000
46925	Hybrid Electric Vehicle Reg Fee	6,562.11	16,000	17,000
46930	Gas Inspection Fee	8,336.64	8,775	8,775
48120	Other Gov't (reimbursements)	25,780.13	8,500	4,000
49700	Other Sources (Ins. Recovery)	25,473.00		
49800	Transfers in			
34550	Restricted for Highways		340,000	300,000
	Total Other Revenue	**4,520,163.57**	**3,277,731**	**2,653,275**
	FEDERAL THRU STATE			
47230	Federal Disaster Relief (FEMA)	98,551		
47590	Other Federal thru State (NRCS)	53,357	20,000	-
47990	Other Direct Federal Revenue	913		
	Total Federal	**152,820**	**20,000**	**-**
TOTAL REVENUES		**4,759,803.76**	**3,380,746**	**2,736,290**

BUDGET PROPOSAL

HIGHWAY PUBLIC WORKS FUND 131

FISCAL YEAR 2025-2026

EXPENDITURES

		ACTUAL	ESTIMATED	APPROVED
61000	**Administration**	**2023/2024**	**2024/2025**	**2025/2026**
101	County Offical	95,388.00	100,377	103,525
161	Secretary	38,348.71	46,200	49,000
191	Board Members	1,100.00	1,200	1,200
302	Advertising	1,887.50	1,500	800
307	Communication	5,036.65	6,000	6,000
316 ***	Contributions	500.00	500	500
320	Dues & Membership	2,711.49	3,000	3,000
331	Legal Fees	-	1,000	1,000
333	Licenses	-	200	200
335	Maint. & Repair Svc., Building	4,200.00	4,000	4,000
337	Maint. & Repair Svc., Equip.	-	2,000	2,000
348	Postal Charges	334.00	300	300
349	Printing, Stationery & Forms	238.71	150	150
351	Rentals	1,028.04	650	650
355	Travel	-	500	500
399	Other Contracted Services	16,914.62	15,500	16,000
410	Custodial Supplies	5,325.98	4,000	4,000
411	Data Processing Supplies	83.73	100	500
415	Electricity	4,833.59	6,000	6,000
422	Food Supplies	524.65	1,000	1,000
434	Natural Gas	184.66	300	600
435	Office Supplies	241.01	250	500
454	Water & Sewer	1,831.91	2,300	2,800
499	Other Supplies & Materials	1,509.19	1,500	1,500
719	Office Equipment	59.89	2,000	2,000
	Total 61000	**182,282.33**	**200,527**	**207,725**

****316 = Annual contribution to Senior Citizens Center*

		ACTUAL	ESTIMATED	APPROVED
62000	**Hwy & Bridge Maintennance**	**2023/2024**	**2024/2025**	**2025/2026**
141	Foremen	44,301.38	51,000	54,000
143	Equipment Operators (heavy)	113,077.88	125,800	123,000
145	Equipment Operators (light)	123,921.58	191,600	110,500
147	Truck Drivers	130,754.27	151,200	195,800
149	Laborers	154,565.79	161,400	144,300
327	Freight Expenses	154.14	300	300
351	Rentals	-	2,500	2,500
399	Other Contracted Services	63,502.54	41,250	30,000
403	Asphalt-Cold Mix	28,423.75	30,000	60,000
405	Asphalt-Liquid	193,253.86	200,000	277,000
408	Concrete	7,864.18	8,000	1,500
409	Crushed Stone	106,161.97	110,000	127,308
426	General Construction Material	-	150	150
428	Rip Rap	4,534.57	5,000	5,000
436	Other Road Supplies	8,459.00	5,000	4,000
438	Pipe/plastic	14,229.95	12,000	10,000
443	Road Signs	4,097.01	2,500	2,500
455	Wood Products	325.56	500	500
456	Gravel & Chert	3,822.00	6,000	5,000
460	Geotextile	640.00	1,000	1,000
499	Other Supplies & Materials	597.38	1,000	1,000
	Total 62000	**1,002,686.81**	**1,106,200**	**1,155,358**

		ACTUAL	ESTIMATED	APPROVED
63100	**Operations & Maint. Of Equipment**	**2023/2024**	**2024/2025**	**2025/2026**
141	Foremen	42,908.88	48,800	52,000

142	Mechanics	44,301.54	46,600	49,500
327	Freight Expenses	387.39	500	500
351	Rentals	1,841.24	500	500
399	Other Contracted Services	4,493.18	6,000	6,000
412	Diesel Fuel	103,940.47	110,000	90,000
418	Equipment & Machine Parts	54,173.29	75,000	65,000
424	Garage Supplies	24,158.56	18,000	25,000
425	Gasoline	18,908.18	20,000	23,000
433	Lubricants	148.47	2,000	2,500
446	Small Tools	1,149.90	1,000	1,000
450	Tires & Tubes	4,806.27	5,000	15,000
451	Uniforms	874.80	1,400	1,400
499	Other Supplies & Materials	12,767.19	13,000	8,000
	Total 63100	**314,859.36**	**347,800**	**339,400**

		ACTUAL	**ESTIMATED**	**APPROVED**
65000	**Other Charges**	**2023/2024**	**2024/2025**	**2025/2026**
506	Liability Insurance	36,729.00	40,000	40,000
510	Trustees Commission	22,788.80	23,000	25,000
513	Workers Compensation	27,112.00	29,585	29,585
	Total 65000	**86,629.80**	**92,585**	**94,585**

		ACTUAL	**ESTIMATED**	**APPROVED**
66000	**Employees Benefits**	**2023/2024**	**2024/2025**	**2025/2026**
201	Social Security (6.2% of gross)	46,248.75	53,022	53,022
204	TCRS actuarial rate (18.22% of gross)	147,562.62	171,038	170,000
205	Retiree Insurance	4,956.00	-	-
206	Life Insurance	3,875.40	3,500	3,500
207	Medical Insurance	189,182.99	180,000	165,000
210	Unemployment Compensation	4,650.78	6,500	3,500
212	Medicare (1.45% of gross)	10,875.50	12,400	12,400
299	Other Fringe Benefits	104.24	300	300
	Total 66000	**407,456.28**	**426,760**	**407,722**

		ACTUAL	**ESTIMATED**	**APPROVED**
68000	**Capital Outlay**	**2023/2024**	**2024/2025**	**2025/2026**
321	Engineering Services	4,967.15	15,000	5,000
339	Matching Share State Aid Projects	45,582.95	15,320	5,000
399	Other Contracted Services	106,647.72	-	
705	Bridge Construction/State Aid			
713	Highway Construction/State Aid	632,242.53	750,000	200,000
714	Highway Equipment	-		
715	Land	20,000.00	-	
718	Motor Vehicles		40,000	-
726	State Aid Projects	1,512,954.56	-	
729	Transportation Equipment			
790	Other Equipment	-		
791	Other Construction (COUNTY PAVING)	-	300,000	300,000
799	Other Capital Outlay (LOAN PAYMENT)	73,108.28	-	-
	Total 68000	**2,395,503.19**	**1,120,320**	**510,000**

		ACTUAL	**ESTIMATED**	**APPROVED**	1726458
82120	**Debt Service**	**2023/2024**	**2024/2025**	**2025/2026**	
610	Principal on Capital Leases	-	77,753.00	20,000.00	
611	Interest on Capital Leases		8,801.00	1,500.00	
	Total 82120	-	**86,554.00**	**21,500.00**	

TOTAL EXPENDITURES	**4,389,417.77**	**3,380,746**	**2,736,290**
	6/30/2024	**6/30/2025**	**6/30/2026**
Estimated fund balance @ fiscal year end	**2,366,458**	**2,026,458**	**1,726,458**

Sys #		FY 2025-2026 Budget						
510	LEWIS CO	BE IT FURTHER RESOLVED, that the budgets of the School Federal Projects Fund be the budget approved for separate projects within the fund by the Tennessee Department of Education						

	ACCOUNT NO	ESTIMATED REVENUES AND OTHER SOURCES XPENDITURES (APPROPRIATIONS) AND OTHER USES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177
1		ESTIMATED REVENUES AND OTHER SOURCES						
2	40000	Local Taxes	4,853,922	$4,853,922	$0	$0		
3	41000	Licenses & Permits	0	0	0	0		
4	43000	Charges for Current Services	78,842	2,842	0	76,000		
5	44000	Other Local Revenues	112,510	112,426	0	84		
6	46500	State Education Funds	33,240,331	33,227,071	0	13,260		
7	46800	Other State Revenues	28,629	28,629	0	0		
8	47100	Federal Funds Received Thru State	3,054,459	0	1,596,197	1,458,262		
9	47600	Direct Federal Revenues	0	0	0	0		
10	49000	Other Sources	373,114	373,114	0	0		
11								
12	49999	TOTAL ESTIMATED REVENUES & OTHER SOURCES	$42,026,003	$38,598,004	$1,596,197	$1,549,573	$0	$282,229
13								
14	30000	Reserves and/or Fund Balances	$12,133,177	$10,939,651	$551,253	$642,273	$0	$0
15	91300	Education Capital Projects	$373,114	373,114	0	0	Fund 177	
16								
17		**TOTAL AVAILABLE FUNDS**	$57,532,294	$49,910,769	$2,147,450	$2,191,846	$0	$3,282,229
18								
19								
20								
21								
22								

	ACCOUNT NO	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177
1		Local Taxes						
2	40100	County Property Taxes						
3	40110	Current Property Tax	$1,263,097	$1,263,097	$0	$0		
4	40120	Trustee's Collections - Prior Year	$58,881	58,881	0	0		
5	40130	Circuit Clk /Clk & Master Coll - Prior Yrs	$17,819	17,819	0	0		
6	40140	Interest & Penalty	$10,977	10,977	0	0		
7	40150	Pickup Taxes	$0	0	0	0		
8	40161	Payments in Lieu of Taxes - T.V.A	$3,314	3,314	0	0		
9	40162	Payments in Lieu of Taxes - Local Utilities	$116,996	116,996	0	0		
10	40163	Payments in Lieu of Taxes - Other	$0	0	0	0		
11	40200	County Local Option Taxes	$0	0	0	0		
12	40210	Local Option Sales Tax	$3,558,946	3,276,717	0	0		282,229
13	40220	Hotel/Motel Tax	$0	0	0	0		
14	40230	Local Amusement Tax	$0	0	0	0		
15	40240	Wheel Tax	$0	0	0	0		
16	40270	Business Tax	$77,856	77,856	0	0		
17	40280	Mineral Severance Tax	$0	0	0	0		
18	40290	Other County Local Option Taxes	$0	0	0	0		
19	40300	Statutory Local Taxes	$0	0	0	0		
20	40320	Bank Excise Tax	$28,265	28,265	0	0		
21	40330	Wholesale Beer Tax	$0	0	0	0		
22	40340	Coal Severance Tax	$0	0	0	0		
23	40350	Interstate Telecommunications Tax	$0		0	0		
24	40390	Other Statutory Local Taxes	$0	0	0	0		
25								
26	40400	Total County Taxes	$5,136,151	$4,853,922	$0	$0	$0	$282,229
27								
28	40600	City/Special School District Property Taxes						
29	40610	Current Property Tax	$0	$0	$0	$0		
30	40620	Prior Year's Property Tax	$0	0	0	0		
31	40630	Interest & Penalty	$0	0	0	0		
32	40640	Pickup Taxes	$0	0	0	0		
33	40650	Payments in Lieu of Taxes	$0	0	0	0		
34	40700	City Local Option Taxes	$0	0	0	0		
35	40710	Local Option Sales Tax	$0	0	0	0		
36	40720	Hotel/Motel Tax	$0	0	0	0		
37	40730	Local Amusement Tax	$0	0	0	0		
38	40740	Business Tax	$0	0	0	0		
39								
40	40800	Total City/Special School District Property Taxes	$0	$0	$0	$0		
41								
42	40000	Total Local Taxes	$5,136,151	$4,853,922	$0	$0	$0	$282,229
43								

Sys #	0	2025-26						
510	LEWIS CO							
	ACCOUNT NO	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177
1	41000	Licenses and Permits						
2	41100	Licenses						
3	41110	Marriage Licenses	$413	$413	$0	$0		
4	41140	Cable TV Franchise	$0	0	0	0		
5	41150	Mobile Home Licenses	$0	0	0	0		
6	41590	Other Permits	$0	0	0	0		
7								
8	41000	Total Licenses and Permits	$0	$0	$0	$0		
9								
10	43000	Charges for Current Services						
11	43500	Education Charges						
12	43511	Tuition - Regular Day Students	$0	$0	$0	$0		
13	43512	Tuition - Adult Education	$0	0	0	0		
14	43513	Tuition - Summer School	$0	0	0	0		
15	43515	Tuition - Other State Systems	$0	0	0	0		
16	43516	Tuition - Out of State Systems	$0	0	0	0		
17	43517	Tuition - Other	$0	0	0	0		
18	43521	Lunch Payments - Children	$25,000	0	0	25,000		
19	43522	Lunch Payments - Adults	$6,000	0	0	6,000		
20	43523	Income from Breakfast	$0	0	0	0		
21	43524	Special Milk Sales	$0	0	0	0		
22	43525	Ala Carte Sales	$45,000	0	0	45,000		
23	43531	Transportation Other State Systems	$0	0	0	0		
24	43532	Transportation Out-of-State Systems	$0	0	0	0		
25	43541	Contract for Adm. Services With Other LEA's	$0	0	0	0		
26	43542	Contract for Inst. Services With Other LEA's	$0	0	0	0		
27	43543	Contract for Student Support Services with Other LEA's	$0	0	0	0		
28	43544	Contract for Instructional Staff Support with Other LEA's	$0	0	0	0		
29	43545	Contract for Operation & Maint. Services with Other LE/	$0	0	0	0		
30	43546	Contract for Food Services with Other LEA's	$0	0	0	0		
31	43547	Contract for Non-Instructional Services with Other LEA's	$0	0	0	0		
32	43551	School Based Health (FFS)	$0	0	0	0		
33	43570	Receipts from Individual Schools	$2,842	2,842	0	0		
34	43581	Community Service Fees - Children (Day Care)	$0	0	0	0		
35	43582	Community Service Fees - Adults	$0	0	0	0		
36	43583	TBI Criminal Background Fee	$0	0	0	0		
37	43990	Other Charges for Services	$0		0	0		
38								
39	43000	Total Charges for Current Services	$78,842	$2,842	$0	$76,000	$0	$0
40								

Sys #	0	FY 2025-2026 Budget						
510	LEWIS CO							
	ACCOUNT NO	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177
1	44000	Other Local Revenues						
2	44100	Recurring Items						
3	44110	Investment Income	$116,737	$112,426	$0	$4,311		
4	44120	Lease/Rentals	$0	0	0	0		
5	44130	Sale of Materials & Supplies	$0	0	0	0		
6	44146	eRate Funding	$0	0	0	0		
7	44160	Retirees' Insurance Payments	$0	0	0	0		
8	44170	Miscellaneous Refunds	$0	0	0			
9								
10	44500	Nonrecurring Items						
11	44510	Accrued Interest on Debt Issues	$0	0	0	0		
12	44530	Sale of Equipment	$0	0	0	0		
13	44540	Sale of Property	$0	0	0	0		
14	44550	Resale of Materials - T & I House	$0	0	0	0		
15	44560	Damages Recovered from Individuals	$0	0	0	0		
16	44570	Contributions & Gifts	$0	0	0	0		
17	44990	Other Local Revenue	$0		0	0		
18								
19	44000	Total Other Local Revenues	$116,737	$112,426	$0	$4,311	$0	$0

Sys # 510	0 LEWIS CO	FY 2025-2026 Budget						
	ACCOUNT NO	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177
1	46000	State of Tennessee						
2	46500	State Education Funds						
3	46510	TISA/Basic Education Program	31,326,264	$31,326,264	$0	$0		
4	46515	Early Childhood Education	422,197	422,197	0	0		
5	46520	School Food Service	11,000	0	0	11,000		
6	46550	Driver Education	4,814	4,814	0	0		
7	46570	Literacy Coordination	0	0	0	0		
8	46590	Other State Education Funds	692,142	692,142	0	0		
9	46610	Career Ladder	22,000	22,000	0	0		
10	46611	Career Ladder Evaluators and Special Contracts	0	0	0	0		
11	46612	Career Ladder - Extended Contract	0	0	0	0		
12	46760	Adult Vocational	0	0	0	0		
13	46790	Other Vocational	759,654	759,654	0	0		
14								
15	46500	Total State Education Funds	33,238,071	$33,227,071	$0	$11,000	$0	$0
16								
17	46800	Other State Revenues						
18	46820	Income Tax	0	$0	$0	$0		
19	46830	Beer Tax	0	0	0	0		
20	46850	Mixed Drink Tax	0	0	0	0		
21	46851	State Revenue Sharing - TVA	0	0	0	0		
22	46852	State Revenue Sharing-Telecommunications	1,000	1,000	0	0		
23	46980	Other State Grants	27,629	27,629	0	0		
24	46990	Other State Revenues	0		0	0		
25								
26	46800	Total Other State Revenues	28,629	$28,629	$0	$0	$0	$0

Sys # 510	0 LEWIS CO	FY 2025-2026 Budget						
	ACCOUNT NO	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177
1	47000	Federal Government						
2	47100	Federal through State						
3	47111	USDA School Lunch Program	700,644	$0	$0	$700,644		
4	47113	Breakfast	407,438	0	0	407,438		
5	47114	USDA - Other	29,630	0	0	29,630		
6	47120	Adult Education State Grant Program	0	0	0	0		
7	47131	Vocational Education Basic Grants to States	88,088	0	88,088	0		
8	47132	Vocational Consumer and Homemaking	0	0	0	0		
9	47134	Vocational Displaced Homemakers	0	0	0	0		

10	47135	Community Based Organizations	0	0	0	0		
11	47139	Other Vocational	0			0		
12	47141	Title I - Grants to Local Education Agencies	613,246	0	613,246	0		
13	47142	Title IV - Innovative Education Program Strategies	0	0	0	0		
14	47143	Sp Ed Grants to the States -	667,932		667,932	0		
15	47144	Education Edge	0	0	0	0		
16	47145	Special Education Preschool	24,801	0	24,801	0		
17	47146	English Language Acquisition Grants (Title III)	0	0		0		
18	47147	Safe and Drug-Free Schools State Grants (Title IV)	0	0		0		
19	47148	Rural Education (Title V)	116,463	0	116,463	0		
20	47149	Education for Homeless Children and Youth (Title X)	0	0	0	0		
21	47189	Title II - Eisenhower Professional Development State Gra	85,667	0	85,667	0		
22	47190	Title XX	0	0	0	0		
23	47210	Job Training Partnership Act	0	0	0	0		
24	47311	First to the Top	0		0			
	34570	Undesignated Fund Balance	320,550			320,550		
25	47590	Other Federal Through State	0	0		0		
26								
27	47100	Total Federal Through State	$3,054,459	$0	$1,596,197	$1,458,262	$0	$0
28								
29								
30								
31	47600	Direct Federal Revenues						
32	47630	Public Law 874 - Maintenance & Operation	$0	$0	$0	$0		
33	47640	ROTC Reimbursement	$0	0	0	0		
34	47650	Energy Grant	$0	0	0	0		
35	47990	Other Direct Federal Revenues	$0	0	0	0		
36								
37	47600	Total Direct Federal Government	$0	$0	$0	$0	$0	$0
38								
39	47000	Total Federal Government	$3,054,459	$0	$1,596,197	$1,458,262	$0	$0
40								
41	47999	**TOTAL ESTIMATED REVENUES**	$41,652,889	$38,224,890	$1,596,197	$1,549,573	$0	$282,229

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510 LEWIS CO

	ACCOUNT NO	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177
1	49000	Other Sources						
2	49100	Bond Issued	$0	$0	$0	$0		
3	49200	Note Issued	$0	0	0	0		
4	49300	Capitalized Leases Issued	$0	0	0	0		
5	49400	Refunding Debt Issued	$0	0	0	0		
6	49500	Other Loans Issued	$0	0	0	0		
7	49700	Insurance Recovery	$0	0	0	0		
8	49800	Transfers In (complete schedule below)	$373,114	373,114	0	0		
9	49810	City General Fund Transfers (complete schedule below)	$0	0	0	0		
10								
11	49000	Total Other Sources	$373,114	$373,114	$0	$0	$0	$0
12								
13	49999	**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**	$42,026,003	$38,598,004	$1,596,197	$1,549,573	$0	$282,229
14								

SCHEDULE OF TRANSFERS

	FUND #	PURPOSE	FROM FUND	TO FUND
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
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38				

39									
40									
Sys #	0	FY 2025-2026 Budget							
510	LEWIS CO								
	ACCOUNT NO	**RESERVES AND/OR FUND BALANCES BEGINNING-OF-YEAR**	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177	
1	34000	**RESERVES AND/OR FUND BALANCE 7/01/2007**							
2									
3		LOCAL RESERVES							
4	34210	Reserved for Unemployment Compensation	$0	$0	$0	$0			
5	34220	Reserved for Vocational Projects	$0	0	0	0			
6	34230	Reserved for Food Service	$0	0	0	0			
7	34250	Reserved for Vocational Building Maintenance	$0	0	0	0			
8	34685	Committed to Capital Projects	$0		0	0			
9	34785								
10		STATE RESERVES							
11	34340	Reserved for Driver Education	$0	0	0	0			
12	34379	Reserved for Career Ladder Extended Contract	$0	0	0	0			
13	34380	Reserved for Career Ladder Program	$0	0	0	0			
14	34383	Reserved for Technology	$0	0	0	0			
15	34384	Reserved for Education Edge	$0	0	0	0			
16	34385	Reserved for Early Childhood Education	$0	0	0	0			
17	34386	Reserved for Basic Education Program	$0	0	0	0			
18	34390	Other State Education Reserves	$0		0	0			
19									
20		FEDERAL RESERVES							
21	34410	Reserved for Title I - Grants to Local Education Agencies	$0	0	0	0			
22	34420	Reserved for Title V - Innovative Ed Program Strategies	$0	0	0	0			
23	34430	Reserved for Special Education-Grants to States - IDEA	$0	0	0	0			
24	34440	Other Federal Reserves	$0	0	0	0			
25	34570	Undesignated Fund Balance	$0	0	0	0			
26	34685	Committed for Capital Projects	$0	0	0	0			
27									
28		DESIGNATED FUND BALANCE							
29	35110	Designated for Purpose #1 Technology Fund	$0		0	0			
30	35120	Designated for Purpose #2 Future Buses	$0		0	0			
31	35150	Designated for Purpose #3 Capital	$0		0	0			
32	35130	Designated for Purpose #4 Retirement Incentive	$0		0	0			
33	35140	Designated for Purpose #5 Est. Required Reserve	$0		0	0			
34									
35	39000	Undesignated Fund Balance	$12,133,177	10,939,651	551,253	642,273			
36									
37	30000	**TOTAL RESERVES AND/OR FUND BALANCES**	$12,133,177	$10,939,651	$551,253	$642,273	$0	$0	
38									
39	91300	OTHER CAPITAL OUTLAY	3,373,114	373,114				$ 3,000,000	Fund 177
40									
41		**TOTAL AVAILABLE FUNDS**	$57,532,294	$49,910,769	$2,147,450	$2,191,846	$0	$3,282,229	
42									
43									
44									

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510 LEWIS CO

	ACCOUNT NO.	Expenditure Summary	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143	(5) VIRTUAL SCHOOL	(6) Captial Outlay FUND 177	
1		EXPENDITURES (APPROPRIATIONS)							1
2		**Instruction**							2
3	71100	Regular Instruction Program	##########	$23,562,394	$458,455	$0			3
4	71150	Alternative Instruction Program	$115,344	$115,344	0	0			4
5	71200	Special Education Program	$1,897,074	$1,366,119	530,955	0			5
6	71300	Vocational Education Program	$1,446,657	$1,381,600	$65,057	0			6
7	71400	Student Body Education Program							7
8	71600	Adult Education Program							8
9		**Support Services**							9
10	72110	Attendance	$107,512	$107,512	$0	0			10
11	72120	Health Services	$329,630	$329,630	$0	0			11
12	72130	Other Student Support	$833,294	$807,993	$25,301	0			12
13	72210	Regular Instruction Program	$1,607,740	$1,284,423	$323,317	0			13
14	72215								14
15	72220	Special Education Program	$376,010	$217,338	$158,672	0			15
16	72230	Vocational Education Program	$16,900	$14,000	$2,900	0			16
17	72250	Technology	$247,017	$247,017	$0	0			17
18	72310	Board of Education	$393,079	$393,079	$0	0			18
19	72320	Office of Superintendent	$289,408	$289,408	$0	0			19
20	72410	Office of Principal	$1,417,512	$1,417,512	$0	0			20
21	72510	Fiscal Services	$262,724	$262,724	$0	0			21
22	72520	Human Services(Resources)/Personnel							22
23	72610	Operation of Plant	$1,368,487	$1,368,487	$0	0			23
24	72620	Maintenance of Plant	$364,782	$364,782	$0	0			24
25	72710	Transportation	$1,190,192	$1,158,652	$31,540	0			25
26	72810	Central and Other							26
27		**Operation of Non-Instructional Services**							27
28	73100	Food Service	$1,549,573	$0	$0	1,549,573			28
29	73300	Community Services	$140,498	$140,498	$0	0			29
30	73400	Early Childhood Education	$489,321	$489,321	$0	0			30
31	76100	Regular Capital Outlay	$2,088,685	$2,088,685	$0	$0	$0	$0	31
32	80000	Education Debt Services	$818,372	$818,372	$0	0			32
33	90000	Capital Projects	655,343	373,114				282,229	33
34									34
35									35
36		TOTAL EXPENDITURES (APPROPRIATIONS)	$42,026,003	$38,598,004	$1,596,197	$1,549,573	$0	$282,229	36
37									37
38									38
39		Total Revenues	42,026,003	$38,598,004.00	1,596,197	1,549,573	0	282,229	39
40									40
41		Taken From Reserves							41
42									42
43									43
44		Total Revenues minus Total Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	44

FY 2025-2026 Budget

LEWIS CO

			Total GP	Total Federal										
		(1)	(2)	(3)		Salary							(4)	(5)
ACCOUNT	EXPENDITURES (APPROPRIATIONS)	TOTAL	GENERAL	FEDERAL	Regular GP	Equity		Retirement	Title I	Title I-D	Title II-A	Title V	CENTRAL	VIRTUAL
NO.		ALL	PURPOSE	PROJECTS				Incentive	Subfund	Subfund	Subfund	Subfund	CAFETERIA	SCHOOL
		FUNDS	FUND 141	FUND 142		Cost Center		Cost Center	102	160	201		FUND 143	
						EQ		RET						
	INSTRUCTION - 71000													
	REGULAR INSTRUCTION PROGRAM (71100)													
71100 116	Teachers	$6,535,070	$6,474,070	$61,000	$6,474,070				$0			$61,000	$0	
7100 116EQ	Teacher Equity Funds	$0	$0	$0										
71100 117	Career Ladder Program	$16,000	$16,000	$0	16,000								0	
71100 127	Career Ladder Extended Contracts	$0	$0	$0									0	
71100 128	Homebound Teachers	$5,000	$5,000	$0	5,000								0	
71100 162	Clerical Personnel	$0	$0	$0									0	
71100 163	Educational Assistants	$494,214	$207,182	$287,032	207,182				287,032				0	
71100 189	Other Salaries	$0	$0	$0									0	
71100 195	Certified Substitute Teachers	$5,000	$5,000	$0	5,000								0	
71100 198	Non-certified Substitute Teachers	$131,000	$120,000	$11,000	120,000				10,000		1,000		0	
71100 201	Social Security	$441,818	$423,290	$18,528	423,290	0	0	0	15,376		3,152		0	
71100 204	State Retirement	$476,854	$449,856	$26,998	449,856	0	0	0	22,865		4,133		0	
71100 206	Life Insurance	$0	$0	$0	0								0	
71100 207	Medical Insurance	$805,384	$769,934	$35,450	769,934				35,450				0	
71100 208	Dental Insurance	$2,600	$2,150	$450	2,150				450				0	
71100-209	Disability and Flex Insurance	$0	$0	$0										
71100 210	Unemployment Compensation	$0	$0	$0									0	
71100 212	Employer Medicare	$103,328	$98,995	$4,333	98,995	0	0	0	3,596		737		0	
71100 217	Retirement-Hybrid Stabilization	$23,335	$23,335	$0	23,335									
71100 299	Other Fringe Benefits	$1,500	$0	$1,500	0				1,500				0	
71100 311	Contracts with Other School Systems	$14,335,037	$14,335,037	$0	14,335,037								0	
71100 330	Operating Lease Payments	$0	$0	$0	0								0	
71100 336	Maintenance & Repair Services - Equipment	$0	$0	$0									0	
71100 355	Travel	$0	$0	$0	0									
71100 356	Tuition	$12,728	$12,728	$0	12,728								0	
71100 369	Contracts for Substitute Teachers -Certified	$0	$0	$0	0								0	
71100 370	Contracts for Substitute Teachers Non-certified	$0	$0	$0	0								0	
71100 399	Other Contracted Services	$111,000	$111,000	$0	111,000								0	
71100 429	Instructional Supplies & Materials	$132,247	$127,247	$5,000	127,247				5,000				0	
71100 449	Textbooks	$335,000	$335,000	$0	335,000								0	
71100 499	Other Supplies & Materials	$11,070	$11,070	$0	11,070								0	
71100 471	Software	$5,000	$5,000	$0	5,000									
71100 535	Fee Waivers	$1,500	$1,500	$0	1,500								0	
71100 599	Other Charges	$2,000	$2,000	$0	2,000								0	
71100 722	Regular Instruction Equipment	$34,164	$27,000	$7,164	27,000				7,164				0	
71100	TOTAL REGULAR INSTRUCTION PROGRAM	$24,020,849	$23,562,394	$458,455	$23,562,394	$0	$0	$0	$388,433	$0	$9,022	$61,000	$0	

Sys # 510	LEWIS CO	FY 2025-2026 Budget		Total GP	Total Federal	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		INSTRUCTION - 71000				
2		ALTERNATIVE INSTRUCTION PROGRAM (71150)				
3	71150 116	Teachers	**$65,932**	$65,932	$0	$0
4	71150 117	Career Ladder Program	**0**	0	0	0
5	71150 127	Career Ladder Extended Contracts	**0**	0	0	0
6	71150 128	Homebound Teachers	**0**	0	0	0
7	71150 162	Clerical Personnel	**0**	0	0	0
8	71150 163	Educational Assistants	**0**	0	0	0
9	71150 189	Other Salaries & Wages	**20,500**	20,500	0	0
10	71150 195	Certified Substitute Teachers	**0**		0	0
11	71150 198	Non-certified Substitute Teachers	**1,000**	1,000	0	0
12	71150 201	Social Security	**5,421**	**5,421**	**0**	**0**
13	71150 204	State Retirement	**5,273**	**5,273**	**0**	**0**
14	71150 206	Life Insurance	**0**	0	0	0
15	71150 207	Medical Insurance	**15,000**	15,000	0	0
16	71150 208	Dental Insurance	**0**	0	0	0
17	71150-209	Disability and Flex Insurance	**0**	0		
18	71150 210	Unemployment Compensation	**0**		0	0
19	71150 212	Employer Medicare	**1,268**	**1,268**	0	0
20	71150 217	Retirement-Hybrid Stabilization	**800**	800	0	0
21	71150 299	Other Fringe Benefits	**0**	0	0	0
22	71150 311	Contracts with Other School Systems	**0**	0	0	0
23	71150 330	Operating Lease Payments	**0**	0	0	0
24	71150 336	Maintenance & Repair Services - Equipment	**0**	0	0	0
25	71150 356	Tuition	**0**	0	0	0
26	71150 369	Contracts for Substitute Teachers -Certified	**0**	0	0	0
27	71150 370	Contracts for Substitute Teachers Non-certified	**0**	0	0	0
28	71150 399	Other Contracted Services	**150**	150	0	0
29	71150 429	Instructional Supplies & Materials	**0**	0	0	0
30	71150 449	Textbooks	**0**	0	0	0
31	71150 499	Other Supplies & Materials	**0**	0	0	0
32	71150 535	Fee Waivers	**0**	0	0	0
33	71150 599	Other Charges	**0**	0	0	0
34	71150 790	Other Equipment	**0**	0	0	0
35						
36						
37	71150	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	**$115,344**	**$115,344**	**$0**	**$0**

LEWIS CO	FY 2025-2026 Budget		Total GP	Total Federal					
ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	GP Special Ed	IDEA Part B Subfund 908	IDEA Preschool Subfund 918		(4) CENTRAL CAFETERIA FUND 143
	INSTRUCTION - 71000								
	SPECIAL EDUCATION PROGRAM (712(								
71200 116	Teachers	$825,138	$819,138	$6,000	$819,138	$6,000			$0
71200 117	Career Ladder Program	$2,000	$2,000	$0	$2,000				
71200 127	Career Ladder Extended Contracts	$0	$0	$0					0
71200 128	Homebound Teachers	$5,000	$5,000	$0	5,000				0
71200 162	Clerical Personnel	$0	$0	$0					0
71200 163	Educational Assistants	$493,000	$118,000	$375,000	118,000	350,000	25,000		0
71200 171	Speech Pathologist	$127,446	$76,308	$51,138	76,308	51,138			0
71200 189	Other Salaries & Wages	$0	$0	$0					0
71200 195	Certified Substitute Teachers	$3,000	$3,000	$0	3,000				0
71200 198	Non-certified Substitute Teachers	$18,000	$18,000	$0	18,000				0
71200 201	Social Security	$91,363	$64,570	$26,793	64,570	25,243	1,550		0
71200 204	State Retirement	$84,057	$66,516	$17,541	66,516	16,631	910		0
71200 206	Life Insurance	$0	$0	$0					0
71200 207	Medical Insurance	$166,191	$134,205	$31,986	134,205	31,986			0
71200 208	Dental Insurance	$802	$402	$400	402	400			0
71200-209	Disability and Flex Insurance	$1,300	$1,300	$0	1,300				
71200 210	Unemployment Compensation	$3,900	$3,900	$0	3,900				0
71200 212	Employer Medicare	$21,368	$15,101	$6,267	15,101	5,904	363		0
71200 217	Retirement-Hybrid Stabilization	$3,980	$3,980	$0	3,980				
71200 299	Other Fringe Benefits	$6,330	$0	$6,330		6,330			0
71200 310	Contracts W/Other Public Agencies	$0	$0	$0					0
71200 311	Contracts W/Other School Systems	$0	$0	$0					0
71200 312	Contracts W/Private Agencies	$0	$0	$0					0
71200 322	Evaluation & Testing	$1,500	$0	$1,500		1,500			
71200 330	Operating Lease Payments	$0	$0	$0					0
71200 336	Maintenance & Repair Services - Equipment	$200	$200	$0	200				0
71200 356	Tuition	$0	$0	$0					0
71200 369	Contracts for Substitute Teachers -Certified	$0	$0	$0					0
71200 370	Contracts for Substitute Teachers Non-certifie	$0	$0	$0					0
71200 399	Other Contracted Services	$6,000	$6,000	$0	6,000				0
71200 429	Instructional Supplies & Materials	$16,000	$13,000	$3,000	13,000	2,000	1,000		0
71200 449	Textbooks	$0	$0	$0					0
71200 499	Other Supplies & Materials	$16,499	$13,499	$3,000	13,499	2,000	1,000		0
71200 535	Fee Waivers	$0	$0	$0					0
71200 599	Other Charges	$0	$0	$0					0
71200 725	Special Education Equipment	$4,000	$2,000	$2,000	2,000	1,000	1,000		0
71200	TOTAL SPECIAL EDUCATION PROGRAM	$1,897,074	$1,366,119	$530,955	$1,366,119	$500,132	$30,823	$0	$0

LEWIS CO	FY 2025-2026 Budget			Basic CTE Perkins	Reserve CTE Perkins	
ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142 Sub Fund 801	(3) FEDERAL PROJECTS FUND 142 Sub Fund 808	(4) CENTRAL CAFETERIA FUND 143
	INSTRUCTION - 71000					
VOCATIONAL EDUCATION PROGRAM (71300)						
71300 116	Teachers	$642,707	$642,707	$0	$0	$0
71300 117	Career Ladder Program	$1,000	1,000	0	0	0
71300 127	Career Ladder Extended Contracts	$0	0	0	0	0
71300 162	Clerical Personnel	$0	0	0	0	0
71300 163	Educational Assistants	$0				0
71300 189	Other Salaries & Wages	$5,000	5,000			0
71300 195	Certified Substitute Teachers	$0		0	0	0
71300 198	Non-certified Substitute Teachers	$4,500	4,500	0	0	0
71300 201	Social Security	$40,499	40,499			0
71300 204	State Retirement	$44,018	44,018			0
71300 206	Life Insurance	$0	0	0	0	0
71300 207	Medical Insurance	$66,000	66,000	0		0
71300 208	Dental Insurance	$900	900	0	0	0
71300-209	Disability and Flex Insurance	$0				
71300 210	Unemployment Compensation	$0		0		0
71300 212	Employer Medicare	$9,524	9,472	52		0
71300 217	Retirement-Hybrid Stabilization	$6,000	6,000	0	0	0
71300 299	Other Fringe Benefits	$0	0			0
71300 311	Contracts W/Other School Systems	$5,000	5,000	0	0	0
71300 330	Operating Lease Payments	$0	0	0	0	0
71300 336	Maintenance & Repair Services - Equipment	$0	0			0
71300 356	Tuition	$0	0	0	0	0
71300 369	Contracts for Substitute Teachers -Certified	$0	0	0	0	0
71300 370	Contracts for Substitute Teachers Non-certified	$0	0	0	0	0
71300 399	Other Contracted Services	$0	0	0	0	0
71300 429	Instructional Supplies & Materials	$78,502	69,500	9,002		0
71300 448	T & I Construction Materials	$0	0	0	0	0
71300 449	Textbooks	$0	0	0		0
71300 499	Other Supplies & Materials	$13,734	8,000		5,734	0
71300 535	Fee Waivers	$0	0	0	0	0
71300 599	Other Charges	$15,000	15,000			0
71300 730	Vocational Instruction Equipment	$514,273	464,004	9,002	41,267	
71300	TOTAL VOCATIONAL EDUCATION PRO(	$1,446,657	$1,381,600	$18,056	$47,001	$0

Sys #		FY 2025-2026 Budget		Total GP	Total Federal	
510	LEWIS CO					
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		STUDENTS (72100)				
3		ATTENDANCE (72110)				
4						
5	72110 105	Supervisor/Director	$82,252	$82,252	$0	$0
6	72110 117	Career Ladder Program	$0	0	0	0
7	72110 127	Career Ladder Extended Contracts	$0	0	0	0
8	72110 130	Social Workers	$0	0	0	0
9	72110 162	Clerical Personnel	$1,160	1,160	0	0
10	72110 189	Other Salaries & Wages	$0	0	0	0
11	72110 201	Social Security	$5,172	5,172	0	0
12	72110 204	State Retirement	$5,644	5,644	0	0
13	72110 206	Life Insurance	$0	0	0	0
14	72110 207	Medical Insurance	$1,575	1,575	0	0
15	72110 208	Dental Insurance	$0	0	0	0
16	72110 210	Unemployment Compensation	$0		0	0
17	72110 212	Employer Medicare	$1,209	1,209	0	0
18	72110 217	Retirement-Hybrid Stabilization	$0	0	0	0
19	72110 299	Other Fringe Benefits	$0	0	0	0
20	72110 307	Communication	$0	0	0	0
21	72110 317	Data Processing Services	$0	0	0	0
22	72110 330	Operating Lease Payments	$0	0	0	0
23	72110 336	Maintenance & Repair Services - Equipment	$0	0	0	0
24	72110 348	Postal Charges	$0	0	0	0
25	72110 355	Travel	$3,000	3,000	0	0
26	72110 399	Other Contracted Services	$0	0	0	0
27	72110 471	software	$4,000	4,000		
28	72110 499	Other Supplies & Materials	$0	0	0	0
29	72110 524	In-Service/Staff Development	$2,000	2,000	0	0
30	72110 599	Other Charges	$0	0	0	0
31	72110 704	Attendance Equipment	$1,500	1,500	0	0
32						
33						
34	72110	TOTAL ATTENDANCE	$107,512	$107,512	$0	$0

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510	LEWIS CO			**Total GP**	**Total Federal**						
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	GP Health Services	GP Coordinated School Health Cost Center **CSH**	GP Diabetes Grant Cost Center **DIA**	Federal Projects		(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000									
2		STUDENTS (72100)									
3		HEALTH SERVICES (72120)									
4											
5	72120-105	Supervisor/Director	$84,056	$84,056	$0		84,056				
6	72120 131	Medical Personnel	$140,598	$140,598	$0		140,598				$0
7	71120-163	Educational Assistants (CSH)	$0	$0	$0						$0
8	72120 189	Other Salaries & Wages	$37,000	$37,000	$0		37,000				0
9	72120 201	Social Security	$9,350	$9,350	$0	0	9,350				0
10	72120 204	State Retirement	$14,126	$14,126	$0	0	14,126				0
11	72120 206	Life Insurance	$0	$0	$0						0
12	72120 207	Medical Insurance	$21,000	$21,000	$0		21,000				0
13	72120 208	Dental Insurance	$0	$0	$0						0
14	72120-209	Disability and Flex Insurance	$0	$0	$0						0
15	72120 210	Unemployment Compensation	$0	$0	$0			0			0
16	72120 212	Employer Medicare	$2,500	$2,500	$0	0	2,500	0			0
17	72120 217	Retirement-Hybrid Stabilization	$0	$0	$0						
18	72120 299	Other Fringe Benefits	$0	$0	$0	0					0
19	72120 307	Communication	$0	$0	$0						0
20	72120 330	Operating Lease Payments	$0	$0	$0						0
21	72120 336	Maintenance & Repair Services - Equipment	$0	$0	$0						0
22	72120 348	Postal Charges	$0	$0	$0		0				0
23	72120 355	Travel	$0	$0	$0		0				0
24	72120 399	Other Contracted Services	$15,000	$15,000	$0		15,000				0
25	72120 413	Drugs & Medical Supplies	$3,000	$3,000	$0		3,000				0
26	72120-429	Instructional Supplies & Materials	$0	$0	$0						
27	72120 499	Other Supplies & Materials	$0	$0	$0		0				0
28	72120 524	In-Service/Staff Development	$500	$500	$0		500				0
29	72120 599	Other Charges	$2,000	$2,000	$0		2,000				0
30	72120 735	Health Equipment	$500	$500	$0		500				0
31											
32											
33	72120	TOTAL HEALTH SERVICES	$329,630	$329,630	$0	$0	$329,630	$0	$0	$0	$0

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	ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	Total GP (2) GENERAL PURPOSE FUND 141	Total Federal (3) FEDERAL PROJECTS FUND 142	GP	GP Gear UP Cost Center GU	GP Safety Grant Cost Center SG	Title IA Subfund 102	Title ID Subfund 160	Title V Subfund 601	Title IV Subfund 444	Basic CTE Perkins Subfund 801	Reserve CTE Perkins Subfund 808	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000													
2		STUDENTS (72100)													
3		OTHER STUDENT SUPPORT (72130)													
4	72130 117	Career Ladder Program	$0	$0	$0	$0									$0
5	72130 123	Guidance Personnel	$348,913	$348,913	$0	348,913									0
6	72130 124	Psychological Personnel	$0	$0	$0	0									0
7	72130 127	Career Ladder - Extended Contracts	$0	$0	$0	0									0
8	72130 130	Social Workers	$0	$0	$0	0									0
9	72130 135	Assessment Personnel	$0	$0	$0	0									0
10	72130-146	Bus Driver (Field Trips)	$0	$0	$0										
11	72130 161	Secretary(s)	$0	$0	$0	0									0
12	72130 162	Clerical Personnel	$210,000	$210,000	$0	210,000									0
13	72130 164	Attendants	$0	$0	$0	0									0
14	72130 170	School Resource Officer	$10,800	$10,800	$0	10,800									0
15	72130 189	Other Salaries & Wages	$3,600	$0	$3,600								3,600		0
16	72130 196	In-Service Training	$0	$0	$0	0									0
17	72130 201	Social Security	$35,545	$35,322	$223	35,322	0	0					223		0
18	72130 204	State Retirement	$32,073	$31,798	$275	31,798	0	0					275		0
19	72130 206	Life Insurance	$0	$0	$0	0									0
20	72130 207	Medical Insurance	$58,500	$58,500	$0	58,500									0
21	72130 208	Dental Insurance	$402	$402	$0	402									0
22	72130-209	Disability and Flex Insurance	$1,000	$1,000	$0	1,000									0
23	72130 210	Unemployment Compensation	$847	$847	$0	847									0
24	72130 212	Employer Medicare	$8,313	$8,261	$52	8,261	0	0					52		0
25	721300 217	Retirement-Hybrid Stabilization	$650	$650	$0	650									
26	72130 299	Other Fringe Benefits	$0	$0	$0	0									0
27	72130 307	Communication	$0	$0	$0	0									0
28	72130 309	Contracts with Government Agencies	$59,000	$59,000	$0	59,000									0
29	72130 311	Contracts with Other School Systems	$0	$0	$0	0									0
30	72130 322	Evaluation & Testing	$1,000	$1,000	$0	1,000									0
31	72130 330	Operating Lease Payments	$0	$0	$0	0									0
32	72130 336	Maintenance & Repair Services - Equipment	$0	$0	$0	0									0
33	72130 348	Postal Charges	$0	$0	$0										0
34	72130 355	Travel	$0	$0	$0										0
35	72130 399	Other Contracted Services	$0	$0	$0										0
36	72130 499	Other Supplies & Materials	$36,000	$35,500	$500	35,500			500						0
37	72130 524	In-Service/Staff Development	$10,899	$6,000	$4,899	6,000							1,900	2,999	0
38	72130 599	Other Charges	$15,752	$0	$15,752	0			8,550				7,202		0
39	72130 790	Other Equipment	$0	$0	$0	0									0
40															
41															
42	72130	TOTAL OTHER STUDENT SUPPORT	$833,294	$807,993	$25,301	$807,993	$0	$0	$9,050	$0	$0	$0	$13,252	$2,999	$0

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	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	Total GP (2) GENERAL PURPOSE FUND 141	Total Federal (3) FEDERAL PROJECTS FUND 142	GP	Consolodated Admin Subfund 010	Title IA Subfund 102	Title ID Subfund 160	Title II-A Subfund 201	Title IV Subfund 444
1		SUPPORT SERVICES - 72000									
2		INSTRUCTIONAL STAFF (72200)									
3		REGULAR INSTRUCTION PROGRAM (7221									
4											
5	72210 105	Supervisor/Director	$532,774	$532,774	$0	$532,774					
6	72210 117	Career Ladder Program	$5,000	$5,000	$0	5,000					
7	72210 127	Career Ladder Extended Contracts	$0	$0	$0	0					
8	72210 129	Librarian(s)	$311,626	$311,626	$0	311,626					
9	72210 132	Material Supervisor(s)	$0	$0	$0	0					
10	72210 136	Audiovisual Personnel	$0	$0	$0	0					
11	72210 137	Education Media Personnel	$0	$0	$0	0					
12	72210 138	Instructional Computer Personnel	$51,500	$51,500	$0	51,500					
13	72210 161	Secretary(s)	$32,503	$27,503	$5,000	27,503		5,000			
14	72210 162	Clerical Personnel	$0	$0	$0	0					
15	72210 163	Educational Assistants	$0	$0	$0	0					
16	72210 172	Instructional Coaches	$241,270	$0	$241,270	0		234,624		6,646	
17	72210 195	Certified Substitute Teachers	$0	$0	$0	0					
18	72210 196	In-Service Training	$0	$0	$0	0					
19	72210 198	Non-certified Substitute Teachers	$4,000	$3,000	$1,000	3,000				1,000	
20	72210 201	Social Security	$67,606	$57,561	$10,045	57,561		9,571		474	
21	72210 204	State Retirement	$76,677	$62,352	$14,325	62,352		14,233		92	
22	72210 206	Life Insurance	$0	$0	$0	0					
23	72210 207	Medical Insurance	$135,800	$108,300	$27,500	108,300		27,500			
24	72210 208	Dental Insurance	$402	$402	$0	402					
25	72210-209	Disability and Flex Insurance	$1,200	$1,200	$0	1,200					
26	72210 210	Unemployment Compensation	$800	$800	$0	800					
27	72210 212	Employer Medicare	$15,855	$13,505	$2,350	13,505		2,239		111	
28	72210 217	Retirement-Hybrid Stabilization	$2,000	$2,000	$0	2,000					
29	72210 299	Other Fringe Benefits	$0	$0	$0	0					
30	72210 307	Communication	$0	$0	$0	0					
31	72210 308	Consultants	$0	$0	$0	0					
32	72210 330	Operating Lease Payments	$0	$0	$0	0					
33	72210 336	Maintenance & Repair Services - Equipment	$0	$0	$0	0					
34	72210 348	Postal Charges	$0	$0	$0	0					
35	72210 355	Travel	$500	$500	$0	500					
36	72210 369	Contracts for Substitute Teachers -Certified	$0	$0	$0	0					
37	72210 370	Contracts for Substitute Teachers Non-certified	$0	$0	$0	0					
38	72210 399	Other Contracted Services	$2,400	$2,400	$0	2,400					
39	72210 432	Library Books/Media	$25,000	$25,000	$0	25,000					
40	72210 471	Software	$75,000	$75,000	$0	75,000					
41	72210 437	Periodicals	$0	$0	$0	0					
42	72210 499	Other Supplies & Materials	$2,000	$0	$2,000	0		2,000			
43	72210 524	In Service/Staff Development	$20,827	$4,000	$16,827	4,000		$5,286		$11,541	
44	72210 599	Other Charges	$3,000	$0	$3,000	0				3,000	
45	72210 790	Other Equipment	$0	$0	$0	0					
46											
47	72210	TOTAL REGULAR INSTRUCTION PROGRAM	$1,607,740	$1,284,423	$323,317	$1,284,423	$0	$300,453	$0	$22,864	$0

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510	LEWIS CO			Total GP	Total Federal				
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	GP Special Ed	IDEA Part B Subfund 010	TSW	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000							
2		INSTRUCTIONAL STAFF (72200)							
3		SPECIAL EDUCATION PROGRAM (72220)							
4									
5	72220 105	Supervisor/Director	$98,391	$92,026	$6,365	$92,026	6,365		$0
6	72220 117	Career Ladder Program	$0	$0	$0				0
7	72220 124	Psychological Personnel	$81,726	$70,684	$11,042	70,684	11,042		0
8	72220 127	Career Ladder Extended Contracts	$0	$0	$0				0
9	72220 135	Assessment Personnel	$25,000	$0	$25,000		25,000		0
10	72220 161	Secretary(s)	$43,500	$0	$43,500		43,500		0
11	72220 162	Clerical Personnel	$0	$0	$0				0
12	72220 171	Speech Pathologist	$0	$0	$0				0
13	72220 189	Other Salaries & Wages	$0	$0	$0				0
14	72220 196	In-Service Training	$0	$0	$0				0
15	72220 201	Social Security	$15,414	$10,088	$5,326	10,088	5,326	0	0
16	72220 204	State Retirement	$15,552	$11,081	$4,471	11,081	4,471	0	0
17	72220 206	Life Insurance	$0	$0	$0				0
18	72220 207	Medical Insurance	$21,620	$12,900	$8,720	12,900	8,720		0
19	72220 208	Dental Insurance	$402	$0	$402		402		0
20	72220 209	Disability and Flex Insurance	$0	$0	$0				0
21	72220 210	Unemployment Compensation	$0	$0	$0				0
22	72220 212	Employer Medicare	$3,605	$2,359	$1,246	2,359	1,246	0	0
23	72220 217	Retirement-Hybrid Stabilization	$0	$0	$0				
24	72220 299	Other Fringe Benefits	$600	$0	$600		600		0
25	72220 307	Communication	$2,000	$0	$2,000		2,000		0
26	72220 308	Consultants	$5,000	$0	$5,000		5,000		0
27	72220 312	Contracts with Private Agencies	$0	$0	$0				0
28	72220 330	Operating Lease Payments					2,000		
29	72220 336	Maintenance & Repair Services - Equipment	$200	$200	$0	200			0
30	72220 348	Postal Charges	$1,000	$0	$1,000		1,000		0
31	72220 355	Travel	$0	$0	$0				0
32	72220 399	Other Contracted Services	$46,000	$11,000	$35,000	11,000	35,000		0
33	72220 499	Other Supplies & Materials	$8,000	$4,000	$4,000	4,000	4,000		0
34	72220 524	In Service/Staff Development	$6,000	$3,000	$3,000	3,000	3,000		0
35	72220 599	Other Charges	$0	$0	$0				0
36	72220 790	Other Equipment	$2,000	$0	$2,000		2,000		0
37									
38	72220	TOTAL SPECIAL EDUCATION PROGRAM	$376,010	$217,338	$158,672	$217,338	$160,672	$0	$0

Sys #		FY 2025-2026 Budget								
##	LEWIS CO			Total GP	Total Federal					
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	GP Vocational	CTE Perkins Basic Subfund 801	CTE Perkins Reserve Subfund 808		(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000								
2		INSTRUCTIONAL STAFF (72200)								
3		VOCATIONAL EDUCATION PROGRAM (722								
4										
5	72230 105	Supervisor/Director	$0	$0	$0					$0
6	72230 117	Career Ladder Program	$0	$0	$0					0
7	72230 127	Career Ladder Extended Contracts	$0	$0	$0					0
8	72230 138	Instructional Computer Personnel	$0	$0	$0					0
9	72230 161	Secretary(s)	$0	$0	$0					0
10	72230 162	Clerical Personnel	$0	$0	$0	0				0
11	72230 189	Other Salaries & Wages	$0	$0	$0					0
12	72230 196	In-Service Training	$0	$0	$0					0
13	72230 201	Social Security	$0	$0	$0	0	0	0	0	0
14	72230 204	State Retirement	$0	$0	$0	0	0	0	0	0
15	72230 206	Life Insurance	$0	$0	$0					0
16	72230 207	Medical Insurance	$0	$0	$0					0
17	72230 208	Dental Insurance	$0	$0	$0	0				0
18	72230-209	Disability and Flex Insurance	$0	$0	$0					0
19	72230 210	Unemployment Compensation	$0	$0	$0	0				0
20	72230 212	Employer Medicare	$0	$0	$0	0	0	0	0	0
21	72230 217	Retirement-Hybrid Stabilization	$0	$0	$0					
22	72230 299	Other Fringe Benefits	$0	$0	$0					0
23	72230 307	Communication	$0	$0	$0					0
24	72230 308	Consultants	$0	$0	$0					0
25	72230 330	Operating Lease Payments	$0	$0	$0					0
26	72230 336	Maintenance & Repair Services - Equipment	$0	$0	$0					0
27	72230 348	Postal Charges	$0	$0	$0					0
28	72230 355	Travel	$275	$0	$275		275			0
29	72230 399	Other Contracted Services	$0	$0	$0					0
30	72230 499	Other Supplies & Materials	$0	$0	$0					0
31	72230 524	In Service/Staff Development	$1,625	$0	$1,625		1,625			0
32	72230 599	Other Charges	$1,000	$0	$1,000		1,000			0
33	72230 790	Other Equipment	$14,000	$14,000	$0	14,000				0
34										
35	72230	TOTAL VOCATIONAL EDUCATION PROGRAM	$16,900	$14,000	$2,900	$14,000	$2,900	$0	$0	$0

72250		FY 2025-2026 Budget				
510	LEWIS CO			Total GP	Total Federal	
	Account # 72250 Technology	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1	72250 105	Supervisor/Director	**$75,039**	$75,039	$0	$0
2	72250 117	Career Ladder	**$0**	$0	$0	$0
3	72250 120	Programmers	**$0**	$0	$0	$0
4	72250 201	Social Security	**$4,652**	**$4,652**	$0	$0
5	72250 204	State Retirement	**$5,110**	**$5,110**	$0	$0
6	72250 206	Life Insurance	**$0**	$0	$0	$0
7	72250 207	Medical Insurance	**$11,000**	$11,000	$0	$0
8	72250 208	Dental Insurance	**$0**	$0	$0	$0
9	72250 210	Unemployment Compensation	**$128**	$128	$0	$0
10	72250 212	Medicare	**$1,088**	**$1,088**	$0	$0
11	72250 217	Retirement-Hybrid Stabilization	**$0**	**$0**	$0	$0
12	72250 307	Communication	**$1,500**	$1,500	$0	$0
13	72250 336	Maintenance & repair services	**$0**	$0	$0	$0
14	72250 350	Internet Connectivity	**$30,000**	$30,000	$0	$0
15	72250 355	Travel	**$1,000**	$1,000	$0	$0
16	72250 399	Other Contracted Services	**$0**	$0	$0	$0
17	72250 470	Cabling	**$1,000**	$1,000	$0	$0
18	72250 471	Software	**$80,000**	$80,000	$0	$0
19	72250 499	Other supplies & materials	**$0**	$0	$0	$0
20	72250 524	Inservice/Staff Development	**$1,500**	$1,500	$0	$0
21	72250 599	Other Charges	**$0**		$0	$0
22	72250 790	Other Equipment	**$35,000**	$35,000	$0	$0
23						
24	72250	Total Technology	**$247,017**	**$247,017**	**$0**	**$0**

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510	LEWIS CO			**Total GP**	**Total Federal**	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		GENERAL ADMINISTRATION (72300)				
3		BOARD OF EDUCATION (72310)				
4	72310 118	Secretary to Board	$2,000	$2,000	$0	$0
5	72310 189	Other Salaries & Wages	$0		0	0
6	72310 191	Board and Committee Member Fees	$19,200	19,200	0	0
7	72310 196	In-Service Training	$0	0	0	0
8	72310 201	Social Security	$1,314	1,314	0	0
9	72310 204	State Retirement	$300	300	0	0
10	72310 206	Life Insurance	$0	0	0	0
11	72310 207	Medical Insurance	$20,746	20,746	0	0
12	72310 208	Dental Insurance	$0	0	0	0
13	72310 210	Unemployment Compensation	$0		0	0
14	72310 212	Employer Medicare	$307	307	0	0
15	72310 217	Retirement-Hybrid Stabilization	$0	0		
16	72310 299	Other Fringe Benefits	$302	302	0	0
17	72310 305	Audit Services	$22,200	22,200	0	0
18	72310 320	Dues & Memberships	$10,870	10,870	0	0
19	72310 331	Legal Services	$21,000	21,000	0	0
20	72310 348	Postal Charges	$150	150	0	0
21	72310 355	Travel	$25,000	25,000	0	0
22	72310 367	Maintenance & Repair Services - Records	$0	0	0	0
23	72310 399	Other Contracted Services	$3,000	3,000	0	0
24	72310 499	Other Supplies & Materials	$0	0	0	0
25	72310 505	Judgments	$0	0	0	0
26	72310 506	Liability Insurance	$45,000	45,000	0	0
27	72310 508	Premium on Corporate Surety Bonds	$1,634	1,634	0	0
28	72310 510	Trustee's Commissions	$70,000	70,000	0	0
29	72310 513	Worker's Compensation Insurance	$100,056	100,056	0	0
30	72310 524	In Service/Staff Development	$22,000	22,000	0	0
31	72310 533	Criminal Investigation of Applicants TBI	$10,000	10,000	0	0
32	72310 534	Refund to Applicant for Criminal Investigati	$1,500	1,500	0	0
33	72310 599	Other Charges	$16,500	16,500	0	0
34						
35	72310	TOTAL BOARD OF EDUCATION	$393,079	$393,079	$0	$0

Sys #		FY 2025-2026 Budget				
510	LEWIS CO			Total GP	Total Federal	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		GENERAL ADMINISTRATION (72300)				
3		OFFICE OF THE SUPERINTENDENT (72320)				
4						
5	72320 101	County Official/Administrative Officer	$147,300	$147,300	$0	$0
6	72320 103	Assistant(s)	$0	0	0	0
7	72320 117	Career Ladder Program (includes Director's CEO Suppleme	$1,000	1,000	0	0
8	72320 161	Secretary(s)	$46,423	46,423	0	0
9	72320 162	Clerical Personnel	$0	0	0	0
10	72320 189	Other Salaries & Wages	$0	0	0	0
11	72320 196	In-Service Training	$0	0	0	0
12	72320 199	Other Per Diem and Fees	$3,000	3,000		
13	72320 201	Social Security	$12,073	12,073	0	0
14	72320 204	State Retirement	$11,789	11,789	0	0
15	72320 206	Life Insurance	$0	0	0	0
16	72320 207	Medical Insurance	$20,000	20,000	0	0
17	72320 208	Dental Insurance	$1,000	1,000	0	0
18	72320 210	Unemployment Compensation	$0		0	0
19	72320 212	Employer Medicare .	$2,823	2,823	0	0
20	72320 217	Retirement-Hybrid Stabilization	$0	0		
21	72320 299	Other Fringe Benefits	$0		0	0
22	72320 307	Communication	$5,000	5,000	0	0
23	72320 320	Dues & Memberships	$5,500	5,500	0	0
24	72320 330	Operating Lease Payments	$0	0	0	0
25	72320 336	Maintenance & Repair Services - Equipment	$0		0	0
26	72320 348	Postal Charges	$2,500	2,500	0	0
27	72320 355	Travel	$8,000	8,000	0	0
28	72320 399	Other Contracted Services	$4,000	4,000	0	0
29	72320 435	Office Supplies	$12,000	12,000	0	0
30	72320 499	Other Supplies & Materials	$0		0	0
31	72320 524	In-Service/Staff Development	$1,000	1,000	0	0
32	72320 599	Other Charges	$2,500	2,500	0	0
33	72320 701	Administration Equipment	$3,500	3,500	0	0
34						
35	72320	TOTAL OFFICE OF THE SUPERINTENDENT	$289,408	$289,408	$0	$0

Sys #		FY 2025-2026 Budget				
510	LEWIS CO			**Total GP**	**Total Federal**	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		SCHOOL ADMINISTRATION (72400)				
3		OFFICE OF THE PRINCIPAL (72410)				
4						
5	72410 104	Principal(s)	$415,119	$415,119	$0	$0
6	72410 117	Career Ladder Program	$0	0	0	0
7	72410 119	Accountants/Bookkeepers	$155,639	155,639	0	0
8	72410 127	Career Ladder Extended Contracts	$0	0	0	0
9	72410 139	Assistant Principal(s)	$410,694	410,694	0	0
10	72410 161	Secretary(s)	$101,000	101,000	0	0
11	72410 162	Clerical Personnel	$0	0	0	0
12	72410 189	Other Salaries & Wages	$5,000	5,000	0	0
13	72410 196	In-Service Training	$0	0	0	0
14	72410 201	Social Security	$67,422	67,422	0	0
15	72410 204	State Retirement	$65,920	65,920	0	0
16	72410 206	Life Insurance	$0	0	0	0
17	72410 207	Medical Insurance	$152,250	152,250	0	0
18	72410 208	Dental Insurance	$1,200	1,200	0	0
19	72410-209	Disability and Flex Insurance	$0		0	0
20	72410 210	Unemployment Compensation	$0		0	0
21	72410 212	Employer Medicare	$15,768	15,768	0	0
22	72410 217	Retirement-Hybrid Stabilization	$0			
23	72410 299	Other Fringe Benefits	$0	0	0	0
24	72410 307	Communication	$2,000	2,000	0	0
25	72410 317	Data Processing Services	$0	0	0	0
26	72410 320	Dues & Memberships	$0	0	0	0
27	72410 330	Operating Lease Payments	$0	0	0	0
28	72410 336	Maintenance & Repair Services - Equipment	$0	0	0	0
29	72410 348	Postal Charges	$0	0	0	0
30	72410 355	Travel	$4,000	4,000	0	0
31	72410 399	Other Contracted Services	$6,000	6,000	0	0
32	72410 411	Data Processing Supplies	$0	0	0	0
33	72410 435	Office Supplies	$0		0	0
34	72410 471	Software	$9,000	9,000		
35	72410 499	Other Supplies & Materials	$0		0	0
36	72410 524	In Service/Staff Development	$4,500	4,500	0	0
37	72410 599	Other Charges	$0	0	0	0
38	72410 701	Administration Equipment	$2,000	2,000	0	0
39						
40	72410	TOTAL OFFICE OF THE PRINCIPAL	$1,417,512	$1,417,512	$0	$0

Sys #		FY 2025-2026 Budget				
510	LEWIS CO			Total GP	Total Federal	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		BUSINESS ADMINISTRATION (72500)				
3		FISCAL SERVICES (72510)				
4						
5	72510 105	Supervisor/Director	$0	$0	$0	$0
6	72510 113	Internal Audit Personnel	$0	0	0	0
7	72510 119	Accountants/Bookkeepers	$172,587	172.587	0	0
8	72510 122	Purchasing Personnel	$0	0	0	0
9	72510 161	Secretary(s)	$0	0	0	0
10	72510 162	Clerical Personnel	$0	0	0	0
11	72510 189	Other Salaries & Wages	$0	0	0	0
12	72510 196	In-Service Training	$0	0	0	0
13	72510 201	Social Security	$10,700	10,700	0	0
14	72510 204	State Retirement	$6,282	6,282	0	0
15	72510 206	Life Insurance	$0	0	0	0
16	72510 207	Medical Insurance	$36,000	36,000	0	0
17	72510 208	Dental Insurance	$402	402	0	0
18	72510-209	Disability and Flex Insurance	$0	0	0	0
19	72510 210	Unemployment Compensation	$0		0	0
20	72510 212	Employer Medicare	$2,503	2,503	0	0
21	72510 217	Retirement-Hybrid Stabilization	$0	0		
22	72510 299	Other Fringe Benefits	$0	0	0	0
23	72510 302	Advertising	$0	0	0	0
24	72510 307	Communication	$0	0	0	0
25	72510 317	Data Processing Services	$0		0	0
26	72510 320	Dues & Memberships	$0	0	0	0
27	72510 330	Operating Lease Payments	$0	0	0	0
28	72510 336	Maintenance & Repair Services - Equipment	$250	250	0	0
29	72510 348	Postal Charges	$0	0	0	0
30	72510 355	Travel	$2,000	2,000	0	0
31	72510 399	Other Contracted Services	$0	0	0	0
32	72510 411	Data Processing Supplies	$3,300	3,300	0	0
33	72510 435	Office Supplies	$1,200	1,200	0	0
34	72510 471	Software	$20,000	20,000		
35	72510 499	Other Supplies & Materials	$0	0	0	0
36	72510 524	In-Service/Staff Development	$3,500	3,500	0	0
37	72510 599	Other Charges	$0	0	0	0
38	72510 701	Administration Equipment	$4,000	4,000	0	0
39						
40	72510	TOTAL FISCAL SERVICES	$262,724	$262,724	$0	$0

Sys #		FY 2025-2026 Budget				
510	LEWIS CO			**Total GP**	**Total Federal**	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		OPERATION & MAINTENANCE OF PLANT (72600)				
3		OPERATION OF PLANT (72610)				
4						
5	72610 105	Supervisor/Director	$64,500	$64,500	$0	$0
6	72610 160	Guards	$0	0	0	
7	72610 161	Secretary(s)	$0	0	0	0
8	72610 166	Custodial Personnel	$475,460	475,460	0	0
9	72610 189	Other Salaries & Wages	$5,000	5,000	0	0
10	72610 201	Social Security	$33,788	33,788	0	0
11	72610 204	State Retirement	$22,040	22,040	0	0
12	72610 206	Life Insurance	$0	0	0	0
13	72610 207	Medical Insurance	$52,377	52,377	0	0
14	72610 208	Dental Insurance	$0		0	0
15	72610-209	Disability and Flex Insurance	$0			
16	72610 210	Unemployment Compensation	$0		0	0
17	72610 212	Employer Medicare	$7,902	7,902	0	0
18	72610 217	Retirement-Hybrid Stabilization	$0	0		
19	72610 299	Other Fringe Benefits	$0	0	0	0
20	72610 328	Janitorial Services	$0	0	0	0
21	72610 329	Laundry Service	$0	0	0	0
22	72610 336	Maintenance & Repair Services - Equipment	$0	0	0	0
23	72610 351	Rentals	$0	0	0	0
24	72610 355	Travel	$0	0	0	0
25	72610 359	Disposal Fees	$0	0	0	0
26	72610 399	Other Contracted Services	$17,200	17,200	0	0
27	72610 407	Coal	$0	0	0	0
28	72610 410	Custodial Supplies	$65,000	65,000	0	0
29	72610 415	Electricity	$350,000	350,000	0	0
30	72610 423	Fuel Oil	$0	0	0	0
31	72610 434	Natural Gas	$65,000	65,000	0	0
32	72610 454	Water & Sewer	$60,000	60,000	0	0
33	72610 499	Other Supplies & Materials	$0	0	0	0
34	72610 501	Boiler Insurance	$2,800	2,800	0	0
35	72610 502	Building & Content Insurance	$101,420	101,420	0	0
36	72610 524	In-Service/Staff Development	$0	0	0	0
37	72610 599	Other Charges	$30,000	30,000	0	0
38	72610 720	Plant Operation Equipment	$16,000	16,000	0	0
39						
40	72610	TOTAL OPERATION OF PLANT	$1,368,487	$1,368,487	$0	$0

Sys #		FY 2025-2026 Budget				
510	LEWIS CO			Total GP	Total Federal	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		OPERATION & MAINTENANCE OF PLANT (72600)				
3		MAINTENANCE OF PLANT (72620)				
4						
5	72620 105	Supervisor/Director	$0	$0	$0	$0
6	72620 161	Secretary(s)	$0	0	0	0
7	72620 167	Maintenance Personnel	$237,687	237,687	0	0
8	72620 189	Other Salaries & Wages	$5,600	5,600	0	0
9	72620 201	Social Security	$15,084	15,084	0	0
10	72620 204	State Retirement	$9,033	9,033	0	0
11	72620 206	Life Insurance	$0	0	0	0
12	72620 207	Medical Insurance	$34,650	34,650	0	0
13	72620 208	Dental Insurance	$0	0	0	0
14	72620 209	Disability and Flex Insurance	$0			0
15	72620 210	Unemployment Compensation	$0		0	0
16	72620 212	Employer Medicare	$3,528	3,528	0	0
17	72620 217	Retirement-Hybrid Stabilization	$0	0		
18	72620 299	Other Fringe Benefits	$0	0	0	0
19	72620 307	Communication	$5,100	5,100	0	0
20	72620 329	Laundry Service	$3,000	3,000	0	0
21	72620 330	Operating Lease Payments	$0	0	0	0
22	72620 335	Maintenance & Repair Services - Building	$0		0	0
23	72620 336	Maintenance & Repair Services - Equipment	$0		0	0
24	72620 338	Maintenance & Repair Services - Vehicles	$0		0	0
25	72620 348	Postal Charges	$0	0	0	0
26	72620 355	Travel	$0	0	0	0
27	72620 399	Other Contracted Services	$6,100	6,100	0	0
28	72620 418	Equipment & Machinery Parts	$0	0	0	0
29	72620 425	Gasoline	$0		0	0
30	72620 426	General Construction Materials	$0	0	0	0
31	72620 499	Other Supplies & Materials	$40,000	40,000	0	0
32	72620 511	Vehicle and Equipment Insurance	$0	0	0	0
33	72620 524	In-Service/Staff Development	$0	0	0	0
34	72620 599	Other Charges	$0		0	0
35	72620 701	Administration Equipment	$0	0	0	0
36	72620 717	Maintenance Equipment	$5,000	5,000	0	0
37						
38	72620	TOTAL MAINTENANCE OF PLANT	$364,782	$364,782	$0	$0

Sys #		FY 2025-2026 Budget							
510	LEWIS CO			**Total GP**	**Total Federal**				
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	GP Transportation	IDEA Part B Subfund 908	Title IV Subfund 444	(4) CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000							
2		STUDENT TRANSPORTATION (72700)							
3		TRANSPORTATION (72710)							
4									
5	72710 105	Supervisor/Director	$51,000	$51,000	$0	$51,000			$0
6	72710 142	Mechanic(s)	$77,688	$77,688	$0	77,688			0
7	72710 146	Bus Drivers	$396,800	$378,300	$18,500	378,300	18,500		0
8	72710 162	Clerical Personnel	$0	$0	$0	0			0
9	72710 189	Other Salaries & Wages	$21,640	$12,640	$9,000	12,640	9,000		0
10	72710 196	In-Service Training	$0	$0	$0	0			0
11	72710 201	Social Security	$33,922	$32,217	$1,705	32,217	1,705		0
12	72710 204	State Retirement	$22,218	$20,932	$1,286	20,932	1,286		0
13	72710 206	Life Insurance	$0	$0	$0	0			0
14	72710 207	Medical Insurance	$50,000	$50,000	$0	50,000			0
15	72710 208	Dental Insurance	$0	$0	$0				0
16	72710 209	Disability and Flex Insurance	$0	$0	$0				0
17	72710 210	Unemployment Compensation	$0	$0	$0				0
18	72710 212	Employer Medicare	$7,934	$7,535	$399	7,535	399		0
19	72710 217	Retirement-Hybrid Stabilization	$0	$0	$0	0			
20	72710 299	Other Fringe Benefits	$650	$0	$650	0	650		0
21	72710 307	Communication	$3,000	$3,000	$0	3,000			0
22	72710 311	Contracts with Other School Systems	$0	$0	$0	0			0
23	72710 312	Contracts with Private Agencies	$0	$0	$0	0			0
24	72710 313	Contracts with Parents	$3,645	$3,645	$0	3,645			0
25	72710 314	Contracts with Public Carriers	$0	$0	$0	0			0
26	72710 315	Contracts with Vehicle Owners	$0	$0	$0	0			0
27	72710 329	Laundry Service	$1,900	$1,900	$0	1,900			0
28	72710 330	Operating Lease Payments	$0	$0	$0	0			0
29	72710 338	Maintenance & Repair Service-Vehicles	$1,435	$1,435	$0	1,435			0
30	72710 340	Medical and Dental Services	$2,500	$2,500	$0	2,500			0
31	72710 348	Postal Charges	$0	$0	$0	0			0
32	72710 351	Rentals	$0	$0	$0	0			0
33	72710 355	Travel	$2,000	$2,000	$0	2,000			0
34	72710 399	Other Contracted Services	$7,500	$7,500	$0	7,500			0
35	72710 412	Diesel Fuel	$114,182	$114,182	$0	114,182			0
36	72710 418	Equipment & Machinery Parts	$0	$0	$0	0			0
37	72710 424	Garage Supplies	$3,000	$3,000	$0	3,000			0
38	72710 425	Gasoline	$14,000	$14,000	$0	14,000			0
39	72710 433	Lubricants	$4,400	$4,400	$0	4,400			0
40	72710 450	Tires & Tubes	$13,000	$13,000	$0	13,000			0
41	72710 453	Vehicle Parts	$60,000	$60,000	$0	60,000			0
42	72710 499	Other Supplies & Materials	$0	$0	$0				0
43	72710 511	Vehicle & Equipment Insurance	$25,000	$25,000	$0	25,000			0
44	72710 524	In-Service/Staff Development	$1,500	$1,500	$0	1,500			0
45	72710 599	Other Charges	$8,000	$8,000	$0	8,000			0
46	72710 701	Administration Equipment	$98,278	$98,278	$0	98,278			0
47	72710 729	Transportation Equipment	$165,000	$165,000	$0	165,000			0
48									
49	72710	TOTAL TRANSPORTATION	$1,190,192	$1,158,652	$31,540	$1,158,652	$31,540	$0	$0

Sys #		FY 2025-2026 Budget				
510	LEWIS CO			Total GP	Total Federal	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		OPERATION OF NON-INSTRUCTIONAL SERV. (73000				
2		FOOD SERVICE (73100)				
3						
4	73100 105	Supervisor/Director	$59,628	$0	$0	$59,628
5		Supervisor/Director Summer Feeding Program	$0			
6	73100 117	Career Ladder Program	$0	0	0	0
7	73100 119	Accountants/Bookkeepers	$0	0	0	0
8	73100 162	Clerical Personnel	$30,817	0	0	30,817
9	73100 165	Cafeteria Personnel	$540,310	0	0	540,310
10	73100 189	Other Salaries & Wages	$1,150	0	0	1,150
11	73100 196	In-Service Training	$1,479	0	0	1,479
12	73100 201	Social Security	$39,270	0	0	39,270
13	73100 204	State Retirement	$25,029	0	0	25,029
14	73100 206	Life Insurance	$0	0	0	0
15	73100 207	Medical Insurance	$24,800	0	0	24,800
16	73100 208	Dental Insurance	$4,973	0	0	4,973
17	73100 209	Disability and Flex Insurance	$0			
18	73100 210	Unemployment Compensation	$0	0	0	
19	73100 212	Employer Medicare	$9,184	0	0	9,184
20	73100 217	Retirement-Hybrid Stabilization	$0			
21	73100 299	Other Fringe Benefits	$10,500	0	0	10,500
22	73100 307	Communication	$500	0	0	500
23	73100 329	Laundry Service	$0	0	0	0
24	73100 330	Operating Lease Payments	$0	0	0	0
25	73100 336	Maintenance & Repair Service Equipment	$8,000	0	0	8,000
26	73100 342	Payments to Schools-Breakfast	$0	0	0	0
27	73100 343	Payments to Schools-Lunch	$0	0	0	0
28	73100 344	Payments to Schools-Other	$0	0	0	0
29	73100 345	Payments to Schools-Other USDA	$0	0	0	0
30	73100 348	Postal Charges	$0	0	0	
31	73100 354	Transportation - Other Than Students	$0	0	0	0
32	73100 355	Travel	$401	0	0	401
33	73100 399	Other Contracted Services	$70,000	0	0	70,000
34	73100 421	Food Preparation Supplies	$45,000	0	0	45,000
35	73100 422	Food Supplies	$625,000	0	0	625,000
36	73100 435	Office Supplies	$6,170	0	0	6,170
37	73100 451	Uniforms	$0	0	0	0
38	73100 452	Utilities	$20,000	0	0	20,000
39	73100 499	Other Supplies & Materials	$2,809	0	0	2,809
40	73100 524	In Service/Staff Development	$1,200	0	0	1,200
41	73100 599	Other Charges	$2,000	0	0	2,000
42	73100 710	Food Service Equipment	$21,353	0	0	21,353
43						
44	73100	TOTAL FOOD SERVICE	$1,549,573	$0	$0	$1,549,573

Sys #		FY 2025-2026 Budget						
510	LEWIS CO			**Total GP**	**Total Federal**			
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	GP Family Resource Cost Center FR	GP LEAPS Cost Center LP	(4) CENTRAL CAFETERIA FUND 143
1		OPERATION OF NON-INSTRUCTIONAL SERV (73000)						
2		COMMUNITY SERVICES (73300)						
3								
4	73300 105	Supervisor/Director	$31,000	$31,000	$0		$31,000	$0
5	73300 116	Teachers	$13,880	$13,880	0		13,880	0
6	73300 117	Career Ladder Program	$0	$0	0	0		0
7	73300 162	Clerical Personnel	$0	$0	0	0		0
8	73300 163	Educational Assistant(s)	$58,950	$58,950	0	0	58,950	0
9	73300 169	Part time Personnel	$0	$0	0	0		0
10	73300 189	Other Salaries & Wages	$0	$0	0	0		0
11	73300 195	Certified Substitute Teachers	$0	$0	0	0		0
12	73300 198	Non-certified Substitute Teachers	$0	$0	0	0		0
13	73300 201	Social Security	$6,530	$6,530	0	0	6,530	0
14	73300 204	State Retirement	$5,041	$5,041	0	0	5,041	0
15	73300 206	Life Insurance	$0	$0	0	0		0
16	73300 207	Medical Insurance	$0	$0	0		0	0
17	73300 208	Dental Insurance	$0	$0	0			0
18	73300 210	Unemployment Compensation	$0	$0	0			0
19	73300 212	Employer Medicare	$1,527	$1,527	0	0	1,527	0
20	73300 217	Retirement-Hybrid Stabilization	$0	$0	0			
21	73300 299	Other Fringe Benefits (Disability--209)	$0	$0	0			0
22	73300 336	Maintenance & Repair Services - Equipment	$0	$0	0			0
23	73300 355	Travel	$500	$500	0		500	0
24	73300 369	Contracts for Substitute Teachers -Certified	$0	$0	0	0		0
25	73300 370	Contracts for Substitute Teachers Non-certified	$0	$0	0	0		0
26	73300 399	Other Contracted Services	$1,500	$1,500	0	0	1,500	0
27	73300 422	Food Supplies	$2,370	$2,370	0	0	2,370	0
28	73300 429	Instructional Supplies & Materials	$5,600	$5,600	0		5,600	0
29	73300 499	Other Supplies & Materials	$10,000	$10,000	0	8,500	1,500	0
30	73300 509	Refunds	$0	$0	0	0		0
31	73300 524	In Service/Staff Development	$100	$100	0	0	100	0
32	73300 599	Other Charges	$3,000	$3,000	0		3,000	0
33	73300 790	Other Equipment	$500	$500	0	0	500	0
34								
35	73300	TOTAL COMMUNITY SERVICES	$140,498	$140,498	$0	$8,500	$131,998	$0

Sys #		FY 2025-2026 Budget						
510	LEWIS CO			Total GP	Total Federal			
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	GP Voluntary PreK		(4) CENTRAL CAFETERIA FUND 143
1	OPERATION OF NON-INSTRUCTIONAL SERV (73000)							
2	EARLY CHILDHOOD EDUCATION (73400)							
3								
4	73400 105	Supervisor/Director	$0	$0	$0			$0
5	73400 116	Teachers.	$250,000	$250,000	$0	250,000		0
6	73400 117	Career Ladder Program.	$1,000	$1,000	$0	1,000		0
7	73400 162	Clerical Personnel.	$2,500	$2,500	$0	2,500		0
8	73400 163	Educational Assistants.	$100,000	$100,000	$0	100,000		0
9	73400 189	Other Salaries & Wages.	$0	$0	$0			0
10	73400 195	Certified Substitute Teachers	$0	$0	$0			0
11	73400 198	Non-certified Substitute Teachers	$7,000	$7,000	$0	7,000		0
12	73400 201	Social Security	$21,250	$21,250	$0	21,250		0
13	73400 204	State Retirement.	$29,430	$29,430	$0	29,430		0
14	73400 206	Life Insurance.	$0	$0	$0			0
15	73400 207	Medical Insurance	$62,727	$62,727	$0	62,727		0
16	73400 208	Dental Insurance.	$805	$805	$0	805		0
17	73400 209	Disability and Flex Insurance	$0	$0	$0			0
18	73400 210	Unemployment Compensation	$0	$0	$0			0
19	73400 212	Employer Medicare.	$4,970	$4,970	$0	4,970		0
20	73400 217	Retirement-Hybrid Stabilization	$2,000	$2,000	$0	2,000		
21	73400 299	Other Fringe Benefits	$0	$0	$0			0
22	73400 310	Contracts W/Other Public Agencies	$0	$0	$0			0
23	73400 311	Contracts W/Other School Systems.	$0	$0	$0			0
24	73400 312	Contracts W/Private Agencies.	$0	$0	$0			0
25	73400 330	Operating Lease Payments	$0	$0	$0			0
26	73400 336	Maintenance & Repair Services - Equipment	$0	$0	$0			0
27	73400 355	Travel	$0	$0	$0			0
28	73400 369	Contracts for Substitute Teachers -Certified	$0	$0	$0			0
29	73400 370	Contracts for Substitute Teachers Non-certified	$0	$0	$0			0
30	73400 399	Other Contracted Services	$0	$0	$0			0
31	73400 422	Food Supplies	$0	$0	$0			0
32	73400 429	Instructional Supplies & Materials	$700	$700	$0	700		0
33	73400 449	Textbooks	$0	$0	$0			0
34	73400 499	Other Supplies & Materials.	$3,700	$3,700	$0	3,700		0
35	73400 524	In-Service/Staff Development	$1,819	$1,819	$0	1,819		0
36	73400 599	Other Charges	$300	$300	$0	300		0
37	73400 790	Other Equipment	$1,120	$1,120	$0	1,120		0
38								
39	73400	TOTAL CHILDHOOD EDUCATION	$489,321	$489,321	$0	$489,321	$0	$0

Sys #		FY 2025-2026 Budget				
510	LEWIS CO			Total GP	Total Federal	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		CAPITAL OUTLAY (76000)				
2		REGULAR CAPITAL OUTLAY (76100)				
3						
4	76100 189	Other Salaries and Wages	$0	$0	$0	$0
5	76100 201	Social Security	0	0	0	0
6	76100 204	State Retirement	0	0	0	0
7	76100 206	Life Insurance	0	0	0	0
8	76100 207	Medical Insurance	0	0	0	0
9	76100 208	Dental Insurance	0	0	0	0
10	76100 210	Unemployment Compensation	0	0	0	0
11	76100 212	Employer Medicare	0	0	0	0
12	76100 299	Other Fringe Benefits	0	0	0	0
13	76100 304	Architects	0	0	0	0
14	76100 308	Consultants	0	0	0	0
15	76100 321	Engineering Services	0	0	0	0
16	76100 331	Legal Services	0	0	0	0
17	76100 399	Other Contracted Services	0	0	0	0
18	76100 706	Building Construction	0		0	0
19	76100 707	Building Improvements	0		0	0
20	76100 715	Land	0	0	0	0
21	76100 724	Site Development	0	0	0	0
22	76100 799	Other Capital Outlay	2,088,685	2,088,685	0	0
23						
24	76100	TOTAL REGULAR CAPITAL OUTLAY	$2,088,685	$2,088,685	$0	$0
25						
26		DEBT SERVICE (80000)				
27		EDUCATION DEBT SERVICE (80000)				
28		PRINCIPAL (82130)				
29	82130 601	Principal on Bonds	$0	$0	$0	$0
30	82130 602	Principal on Notes	0	0	0	0
31	82130 610	Principal on Capitalized Leases	0	0	0	0
32	82130 612	Principal on Other Loans Payable	0	0	0	0
33	82130 620	Principal on Debt Service Contribution to Primary Governm	0		0	0
34		INTEREST (82230)				
35	82230 603	Interest on Bonds	0	0	0	0
36	82230 604	Interest on Notes	0	0	0	0
37	82230 611	Interest on Capitalized Leases	0	0	0	0
38	82230 613	Interest on Other Loans Payable	0	0	0	0
39	82230 620	Interest on Debt Service Contribution to Primary Governmer	0		0	0
40		OTHER DEBT SERVICE (82330)		0		
41	82330 620	Debt service contribution to primary governement	818,372	818,372	0	0
42						
43	80000	TOTAL EDUCATION DEBT SERVICE	$818,372	$818,372	$0	$0

	ACCOUNT NO	PENDITURES (APPROPRIATIO	(1) TOTAL ALL FUNDS	(2) General Purpose	(3) FUND 177	(4) Fund 177 Local Option Sales Tax	(5) CENTRAL CAFETERIA FUND 143	
1		CAPITAL PROJECTS (90000)						
2		EDUCATION CAPITAL PRO						
3								
4	91300 189	Other Salaries & Wages	$0	X	X	X	X	
5	91300 201	Social Security	$0	X	X	X	X	
6	91300 204	State Retirement	$0	X	X	X	X	
7	91300 206	Life Insurance	$0	X	X	X	X	
8	91300 207	Medical Insurance	$0	X	X	X	X	
9	91300 208	Dental Insurance	$0	X	X	X	X	
10	91300 210	Unemployment Compensation	$0	X	X	X	X	
11	91300 212	Employer Medicare	$0	X	X	X	X	
12	91300 304	Architects	$23,490	X	$23,490.00	X	X	Lyle cooke July from 3,000,000 we owe on new HS
13	91300 308	Consultants	$30,000	X		$30,000.00	X	Payments Clardy June July 2025 from 655,343
14	91300 321	Engineering Services	$0	X	X	X	X	
15	91300 325	Fiscal Agent Charges	$0	X	X	X	X	
16	91300 331	Legal Services	$0	X	X	X	X	
17	91300 399	Other Contracted Services	$0	X	X	X	X	
18	91300 510	Trustee Commission	$7,000	X		$7,000.00	X	This comes capital outlay 655,343
19	91300 701	Administration Equipment	$0	X	X	X	X	
20	91300 706	Building Construction	$2,976,510	X	$2,976,510.00	X	X	Nabholz July and civil site is 2,976,510 to make up the 3,000,000 we owe new HS
21	91300 707	Building Improvements	$245,229	X		$245,229.00	X	
22	91300 709	Data Processing Equipment	$0	X	X	X	X	
23	91300 710	Food Service Equipment	$0	X	X	X	X	
24	91300 711	Furniture & Fixtures	$0	X	X	X	X	
25	91300 715	Land	$0	X	X	X	X	
26	91300 717	Maintenance Equipment	$0	X	X	X	X	
27	91300 720	Plant Operation Equipment	$0	X	X	X	X	
28	91300 722	Regular Instruction Equipment	$0	X	X	X	X	
29	91300 724	Site Development	$0	X	X	X	X	
30	91300 725	Special Education Equipment	$0	X	X	X	X	
31	91300 730	Vocational Instr Equipment	$0	X	X	X	X	
32	91300 735	Health Equipment	$0	X	X	X	X	
33	91300 790	Other Equipment	$0	X	X	X	X	
34	91300 799	Other Capital Outlay	$0	X	$0	X	X	
35	99100 590	Operating Transfers (141 debt pa		373114				Partial payment to new HS from 177
36	91300	TOTAL EDUCATION CAPITAL	$3,655,343	$373,114	$3,000,000	$282,229	$0	373,114 is for new HS loan payment. 282,229 is left over from 655,343
37								80,000 per year from 655,343 LOST Capital Projects
38								
39								

151 - GENERAL DEBT SERVICE

REVENUES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	40000		LOCAL TAXES			
	40200		COUNTY LOCAL OPTION TAXES			
151	40240		WHEEL TAX	$335,000.00	$335,000.00	$335,000.00
			TOTAL COUNTY LOCAL OPTION TAXES	$335,000.00	$335,000.00	$335,000.00
151	46855		STATE SHARED SPORTS GAMING TAX	$14,600.00	$17,000.00	$17,000.00
151	49800		TRANSFERS IN	$0.00	$0.00	$93,380.00
			TOTAL	$14,600.00	$17,000.00	$110,380.00
			TOTAL REVENUE	$349,600.00	$352,000.00	$445,380.00

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	50000		OTHER GENERAL GOVERNMENT			
151	58900	510	TRUSTEE'S COMMISSION	$5,000.00	$4,400.00	$5,000.00
			TOTAL MISCELLANEOUS	$5,000.00	$4,400.00	$5,000.00
			TOTAL OTHER GENERAL GOVERNMENT	$5,000.00	$4,400.00	$5,000.00
	80000		DEBT SERVICE			
	82100		GENERAL GOVERNMENT - PRINCIPAL ON DEBT			
151	82110	601	GENERAL GOVERNMENT-PRINCIPAL ON BONDS	$0.00	$0.00	$0.00
151	82110	602	GENERAL GOVERNMENT- PRINCIPAL ON NOTES (JAIL)	$185,000.00	$185,000.00	$195,000.00
151	82110	606	OTHER DEBT ISSUANCE CHARGES *(MLEC, TRANE, & GUARDIAN)*	$9,600.00	$9,600.00	$103,730.00
			TOTAL GENERAL GOVERNMENT - PRINCIPAL ON DEBT	$194,600.00	$194,600.00	$298,730.00
	82200		GENERAL GOVERNMENT-INTEREST ON DEBT			
151	82210	604	GENERAL GOVERNMENT-INTEREST ON NOTES (JAIL)	$75,000.00	$75,000.00	$132,000.00
151	82220	603	GENERAL GOVERNMENT-INTEREST ON BONDS	$0.00	$0.00	$0.00
			TOTAL GOVERNMENT - INTEREST ON DEBT	$75,000.00	$75,000.00	$132,000.00
			TOTAL DEBT SERVICE	$269,600.00	$269,600.00	$430,730.00
			TOTAL EXPENDITURES	$274,600.00	$274,000.00	$435,730.00
			Estimated Beginning Fund Balance	$13,000.00	$84,223.00	$87,580.00
			Revenue	$349,600.00	$352,000.00	$445,380.00
			Expenditures	$274,600.00	$274,000.00	$435,730.00
			Fund Balance	$88,000.00	$162,223.00	$97,230.00
			Projected Surplus	$75,000.00	$78,000.00	$9,650.00

171 - General Capital Projects

REVENUES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	49000		OTHER SOURCES(NON-REVENUE)			
171	46980		OTHER STATE GRANTS *(TECD-CCF GRANT- LIBRARY)*	$0.00	$0.00	$500,000.00
171	49100		BONDS ISSUES	$1,000,000.00	$0.00	$0.00
171	48900		TRANSFERS IN	$0.00	$500,000.00	$0.00
			TOTAL	$1,000,000.00	$500,000.00	$500,000.00
			TOTAL REVENUE	$1,000,000.00	$500,000.00	$500,000.00

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 COMMISSION
	90000		CAPTIAL PROJECTS			
171	91120	599	OTHER CHARGES	$0.00	$0.00	$0.00
171	91120	706	BUILDING CONSTRUCTION	$1,000,000.00	$0.00	$0.00
			TOTAL ADMINISTRATION OF JUSTICE	$1,000,000.00	$0.00	$0.00
	91130		PUBLIC SAFETY PROJECTS			
171	91130	706	BUILDING CONSTRUCTION	$672,997.00	$0.00	$0.00
			TOTAL MISCELLANEOUS	$672,997.00	$0.00	$0.00
	91190		OTHER GENERAL GOVERNMENT *(LIBRARY EXPANSION)*			
171	91190	304	ARCHITECTS	$0.00	$250,000.00	$250,000.00
171	91190	312	CONTRACTS WITH PRIVATE AGENCIES	$0.00	$60,345.00	$60,345.00
171	91190	321	ENGINEERING SERVICES	$0.00	$68,500.00	$68,500.00
171	91120	791	OTHER CONSTRUCTION	$0.00	$121,155.00	$121,155.00
			TOTAL ADMINISTRATION OF JUSTICE	$0.00	$500,000.00	$500,000.00
			TOTAL OTHER GENERAL GOVERNMENT	$1,672,997.00	$500,000.00	$500,000.00
			TOTAL EXPENDITURES	$1,672,997.00	$500,000.00	$500,000.00

	FY 23-24	FY 24-25	FY 25-26
Estimated Beginning Fund Balance	$759,756.00	$86,759.00	$586,759.00
Revenue	$1,000,000.00	$500,000.00	$500,000.00
Expenditures	$1,672,997.00	$500,000.00	$500,000.00
Fund Balance	$86,759.00	$86,759.00	$586,759.00

Balanced Budget

Go To

Upload Budget Data

Modify All	Account Number	Total
Modify	71100 - Regular Instruction Program	$23,562,807.00
Modify	71150 - Alternative Instruction Program	$115,344.00
Modify	71200 - Special Education Program	$1,366,119.00
Modify	71300 - Vocational Education Program	$1,381,600.00
Modify	71400 - Student Body Education Program	$0.00
Modify	71600 - Adult Education Program	$0.00
Modify	72110 - Attendance	$107,512.00
Modify	72120 - Health Services	$329,630.00
Modify	72130 - Other Student Support	$807,993.00
Modify	72210 - Support Services/Regular Instruction Program	$1,284,423.00
Modify	72215 - Support Services/Alternative Instruction Program	$0.00
Modify	72220 - Support Services/Special Education Program	$217,338.00
Modify	72230 - Support Services/Vocational Education Program	$14,000.00
Modify	72250 - Education Technology	$247,017.00
Modify	72260 - Support Services/Adult Education Program	$0.00
Modify	72290 - Other Programs	$0.00
Modify	72310 - Board of Education	$393,079.00
Modify	72320 - Office of the Superintendent	$289,408.00
Modify	72410 - Office of the Principal	$1,417,512.00
Modify	72510 - Fiscal Services	$262,724.00
Modify	72520 - Human Resources/Personnel	$0.00
Modify	72610 - Operation of Plant	$1,388,487.00
Modify	72620 - Maintenance of Plant	$364,782.00
Modify	72710 - Transportation	$1,158,652.00
Modify	72810 - Central and Other	$0.00
Modify	73100 - Food Service	$0.00
Modify	73300 - Community Services	$140,498.00
Modify	73400 - Early Childhood Education	$489,321.00
Modify	76100 - Regular Capital Outlay	$2,088,685.00
Modify	82130 - Principal	$0.00
Modify	82230 - Interest	$0.00
Modify	82330 - Other Debt Service	$818,372.00
Modify	99100 - Transfers Out	$0.00
	Total	$38,225,303.00
	Total Revenue	$38,225,303.00
	Remaining	$0.00

STATE OF TENNESSEE
Lewis County

July 28, 2025
Date

Lewis County Board of Commissioners

RESOLUTION

No. 07-21-25

Funding Appropriations for Non-Profit Organizations (Fiscal Year 2025-2026)

BE IT RESOLVED by the legislative body of Lewis County meeting in regular session this 28th day of July, 2025, that he hereby approve the funding appropriations for the Non-Profit Organizations listed below for Fiscal Year 2025-2026:

ORGANIZATION	ACCOUNT #	AMOUNT
Lewis County Volunteer Fire Department	**101-54310-312**	**$ 21,500.00**
Davis House Child Advocacy Center	**101-55310-316**	**$ 10,000.00**
Lewis County Senior Center	**101-56300-316**	**$ 6,000.00**
Hohenwald/Lewis Co. Chamber of Commerce	**101-58190-312**	**$ 18,000.00**
South Central Human Resource Agency	**101-58190-320**	**$ 2,600.00**
South Central TN Development District	**101-58190-320**	**$ 1,872.00**
American Legion Post 127	**101-58900-316**	**$ 2,000.00**
Buffalo River Services	**101-58900-316**	**$ 4,800.00**
High Forest Humane Society	**101-58900-316**	**$ 500.00**
Lewis County Historical Society	**101-58900-316**	**$ 1,000.00**
TN Department of Forestry	**101-58900-316**	**$ 1,000.00**
Miscellaneous Non-Profits (Max - $250 each)	**101-58900-316**	**$ 1,500.00**
Lewis County Senior Citizens (*Highway Dept.*)	**131-61000-316**	**$ 500.00**
Total Non-Profit Appropriations		**= $ ~~69,472.00~~**
	corrected	71,272.00

We, the undersigned County Commissioners, move the adoption of the above resolution.

Commissioner ______________________ moved to adopt the resolution.

Commissioner ______________________ seconded the motion.

Voting in Favor 6 Voting Against 3

APPROVED:

Jonah Keltner, County Mayor

ATTEST:

Sandra Clayton, County Clerk

Sandra Clayton

NON-PROFITS

Name	Account Code	23-24 ACTU	FY 24-25 ACTUAL	COMMISSION RECOMMENDATION
Lewis County Volunteer Fire Department	101-54310-312	$19,000.00	$19,000.00	$21,500.00
			$19,000.00	$21,500.00
Centerstone	101-55310-316	$1,000.00	$0.00	$0.00
Davis House Child Advocacy Center	101-55310-316	$9,000.00	$5,000.00	$0.00
32nd Judicial District Child Advocacy Center	101-55310-316	$0.00	$0.00	$15,000.00
The Shelter, Inc. - Lawrenceburg, TN	101-55310-316	$0.00	$0.00	$0.00
			$5,000.00	$15,000.00
Lewis County Senior Center	101-56300-316	$6,000.00	$6,000.00	$6,000.00
			$6,000.00	$6,000.00
Lewis County Soil Conservation	101-57500-316	$18,000.00	$5,000.00	$0.00
			$5,000.00	$0.00
Hohenwald-Lewis County Chamber of Commerce	101-58190-312	$18,000.00	$18,000.00	$18,000.00
			$18,000.00	$18,000.00
South Central Human Resource Agency	101-58190-320	$1,600.00	$2,600.00	$2,600.00
South Central TN Development District	101-58190-320	$1,218.00	$1,872.00	$1,872.00
			$4,472.00	$4,472.00
American Legion Post 127	101-58900-316	$2,000.00	$2,000.00	$2,000.00
Buffalo River Services, Inc	101-58900-316	$4,800.00	$4,800.00	$4,800.00
Civil War Trails	101-58900-316	$0.00	$0.00	$0.00
High Forest Humane Society	101-58900-316	$0.00	$1,000.00	$500.00
Lewis County Cancer Victim Fund	101-58900-316	$1,000.00	$1,000.00	$0.00
Lewis County Historical Society	101-58900-316	$3,500.00	$3,500.00	$1,000.00
Miscellenous Non-Profits (Max - $250 each)	101-58900-316	$1,200.00	$1,200.00	$1,500.00
Star Center - Jackson, TN	101-58900-316	$0.00	$0.00	$0.00
TN. Department of Forestry	101-58900-316	$1,000.00	$1,000.00	$1,000.00
War Memorial Veterans Hall Museum	101-58900-316	$1,000.00	$1,000.00	$0.00
			$15,500.00	$10,800.00
TOTAL EXPENDITURES		$88,318.00	$72,972.00	$75,772.00
Lewis County Senior Citizens (Hwy Dept 131)	131-61000-316	$500.00	$500.00	

Budget Submission Checklist – Counties & Metro Governments

Before You Submit Your Budget – Remember:

- [ ] 1. Review last year's budget letter for items relevant to this year's budget: tncot.cc/lgf-letters.
- [ ] 2. Submit your budget submission electronically. New This Year: Comptroller's online submission portal. Do **not** send a separate **paper** copy to our office.

Now Available

- [ ] 3. Wait to submit your budget until **all** needed documentation is ready and available.
- [ ] 4. Do **not** submit **debt approval requests** with your budget submission.

Be Sure to Include:

- [x] 1. **Signed/certified** and **dated** copy of the appropriation act resolution (and tax levy act resolution, if adopted separately) and separate resolution for proprietary funds, when applicable.
- [x] 2. Detailed budgets for **all funds** including enterprise funds and school funds, as applicable, that include estimated beginning and ending balances.
- [x] 3. The Comptroller's budget submission worksheet. New
- [x] 4. Documentation for the TISA Act local contribution —for local governments with a school system (see separate requirements).
- [x] 5. Cash flow forecast schedules for:
  - Operating funds with a budgeted ending cash balance less than 15% of annual expenditures;
  - Operating funds with an ending cash balance in the prior year audit less than 15% of annual expenditures; and
  - Any fund that received proceeds from TRANs for the past two consecutive years.
- [x] 6. When applicable, other supporting budget schedules and information. For example, schedules to support budget information, narratives explaining specific issues in the budget that you would like to bring to our attention, policies, and other relevant information.
- [x] 7. A copy of the annual adopted budget for any entity that results in a financial benefit or financial burden to your local government (For help in applying this requirement, refer to Section 6 of the budget manual available on our website.)

TENNESSEE COMPTROLLER OF THE TREASURY

Required Budget Submission Worksheet

The following tables prompt for basic information central to our Office's review and analysis of your budget. **This worksheet is required for all budget submissions.**

Enter Entity Name ➔	**LEWIS COUNTY GOVERNMENT**
Enter Budget Year ➔	**2025-2026**

Beginning Fund and Cash Balances

- Enter the name of all budgeted funds.
- Enter estimated amounts for the beginning of the budget year (as of July 1).
- Additional space, if needed, is provided on the next page.

Fund Name	Beginning Fund Balance (Net Position)	Beginning Cash
COUNTY GENERAL FUND 101	$ 3,500,000	$ 3,221,787
SOLID WASTE FUND 116	$ 350,000	$ 474,559
ECONOMIC DEVELOPMENT FUND 119	$ 503,000	$ 497,346
SHERIFF DRUG CONTROL FUND 122	$ 13,000	$ 8,596
OTHER GENERAL GOVERNMENT FUND 127	$ 36,889	$ 36,053
HIGHWAY DEPARTMENT FUND 131	$ 1,726,458	$ 2,293,324
SCHOOLS GENERAL FUND 141	$ 10,939,651	$ 10,504,650
SCHOOLS FEDERAL FUND 142	$ 551,253	$ 335,267
SCHOOLS CAFETERIA FUND 143	$ 642,273	$ 252,697
DEBT SERVICE FUND 151	$ 87,580	$ 103,512
COUNTY CAPTIAL PROJECTS FUND 171	$ 586,759	$ 519,406
SCHOOLS CAPITAL PROJECTS FUND 177	$ 3,000,000	$ 2,079,646

Debt Information			
If you answer "Yes" to either question 2 or 4, you will need to complete additional schedules.			
	Yes	**No**	**N/A**
1. Does your local government have debt?	☑	☐	
2. Any new debt issued during the current fiscal year or planned to issue in the upcoming fiscal year?	☑	☐	
3. If you answered "Yes" to question number 2 above, complete **Debt Schedule A**.	☑		☐
4. Has any debt been paid off early (before final maturity) during the current fiscal year?	☐	☑	☐
5. If you answered "Yes" to question number 4 above, complete **Debt Schedule B**.	☐		☑
6. All debt payments due in the upcoming fiscal year have been budgeted in the correct funds.	☑	☐	☐

Debt Schedule A				
Identify New or Planned Debt				
		Debt Service due in Upcoming Budget Year		
Debt Name	Total Amount Borrowed	Principal	Interest	Total Payment
USDA SCHOOL CONSTRUCTION LOAN	$ 23,765,000	$ 23,765,000		$ 23,765,000
JAIL EXPANSION LOAN	$ 7,000,000	$ 190,000	$ 35,931	$ 225,931
				$ 0
				$ 0
				$ 0
				$ 0
				$ 0
				$ 0
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