

**CLAIBORNE COUNTY
2025-2026 BUDGET**

**GENERAL FUND
FUND 101**

**TOTAL EXPENSES
AND
REVENUES**

	2025-2026 BUDGET		
	CLAIBORNE COUNTY GENERAL FUND 101		
	TOTAL EXPENDITURES		
ACCOUNT NO.		2024-2025 BUDGET	2025-2026 BUDGET
51100	County Commission	\$ 187,506	\$ 190,223
51210	Board of Equalization	\$ 7,025	\$ 7,025
51220	Beer Board	\$ 2,500	\$ 2,500
51230	Budget and Finance Committee	\$ 32,232	\$ 32,232
51300	County Executive	\$ 224,627	\$ 225,923
51400	County Attorney	\$ 65,461	\$ 67,664
51500	Election Commission	\$ 353,879	\$ 245,618
51600	Register of Deeds	\$ 260,862	\$ 269,282
51710	Planning and Community Development	\$ 5,000	\$ 5,000
51720	County Planner	\$ 28,993	\$ 29,468
51800	County Buildings	\$ 297,726	\$ 327,478
51910	Preservation of Records	\$ 24,796	\$ 25,337
52100	Accounting/Budgeting/Payroll	\$ 480,496	\$ 586,037
52300	Property Assessor's Office	\$ 295,558	\$ 296,343
52310	Reappraisal Program	\$ 101,884	\$ 110,627
52400	County Trustee's Office	\$ 373,700	\$ 387,803
52500	County Clerk's Office	\$ 443,548	\$ 461,229
53100	Circuit Court	\$ 497,790	\$ 567,690
53300	General Sessions	\$ 282,972	\$ 292,025
53400	Chancery Court	\$ 320,133	\$ 329,606
53600	District Attorney General	\$ 604,052	\$ 573,003
53610	Public Defenders Office	\$ 52,405	\$ 55,348
54110	Sheriff's Department	\$ 3,331,530	\$ 3,420,032
54160	Admn Sexual Offenders	\$ 2,000	\$ 2,000
54220	Workhouse	\$ 4,075,447	\$ 4,209,186
54240	Juvenile Services	\$ 83,423	\$ 85,963
54310	Fire Prevention and Control	\$ 231,000	\$ 231,000
54410	Civil Defense (Emergency Management)	\$ 148,849	\$ 154,652
54420	Rescue Squad	\$ 36,000	\$ 36,000
54490	Other Emergency Management (911)	\$ 59,200	\$ 60,000
54610	County Coroner/Medical Examiner	\$ 63,000	\$ 63,500
55110	Health Department	\$ 173,581	\$ 173,161
55120	Rabies and Animal Control	\$ 20,000	\$ 25,000
55130	Ambulance/Emergency Medical Services	\$ 365,000	\$ 365,000
55170	Alcohol and Drug Programs	\$ -	\$ 100,000
55190	Other Local Health Services	\$ 86,473	\$ 273,594
55720	Sanitation Education/Information	\$ 69,985	\$ 72,831
56300	Senior Citizens Assistance	\$ 162,200	\$ 173,355
56500	Libraries	\$ 172,891	\$ 180,026
57100	Agriculture Extension Service	\$ 117,753	\$ 119,529
57300	Forest Service	\$ 2,000	\$ 2,000

	2025-2026 BUDGET		
	CLAIBORNE COUNTY GENERAL FUND 101		
	TOTAL EXPENDITURES		
ACCOUNT NO.		2024-2025 BUDGET	2025-2026 BUDGET
57500	Soil Conservation	\$ 109,624	\$ 112,477
58120	Industrial Development	\$ 120,000	\$ 120,000
58130	Housing & Urban Development	\$ 858,946	\$ 1,224,997
58190	Economic and Community Devel	\$ 65,062	\$ 66,736
58300	Veteran's Service	\$ 43,526	\$ 45,565
58400	Other Charges	\$ 929,378	\$ 888,722
58900	Miscellaneous (Tax Relief)	\$ 45,000	\$ 45,000
91000	Capital Projects	\$ 833,502	\$ 797,403
	TOTAL	\$ 17,148,515	\$ 18,135,190
	TOTAL REVENUE	\$ 16,882,886	\$ 17,705,137
	TOTAL EXPENSE	\$ 17,148,515	\$ 18,135,190
	DIFFERENCE	\$ (265,629)	\$ (430,053)
	REVENUE	\$ 16,882,886	\$ 17,705,137
	FUND BALANCE WITHDRAW	\$ 265,629	\$ 430,053
	FUND BALANCE ADDITION	\$ -	\$ -
	EXPENSES	\$ 17,148,515	\$ 18,135,190
	TOTAL	\$ 17,148,515	\$ 18,135,190

CLAIBORNE COUNTY BUDGET

GENERAL FUND

FUND 101

2025-2026

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	COUNTY COMMISSION 51100					
51100-191	Board and Committee Member Fees	85,455	104,825	105,525	105,525	
51100-201	Social Security	4,835	6,500	6,543	6,543	
51100-204	State Retirement	3,291	6,143	6,184	6,184	
51100-207	Medical Insurance	47,061	52,507	54,000	54,000	
51100-210	Unemployment Compensation	0	100	100	100	
51100-212	Employer Medicare	1,131	1,520	1,531	1,531	
51100-305	Audit Services	13,778	14,211	14,640	14,640	Comptroller
51100-320	Dues and Memberships	0	1,700	1,700	1,700	TCCA Membership
51100-355	Travel	0	0	0	0	
51100	TOTAL COUNTY COMMISSION	155,551	187,506	190,223	190,223	
	13 COUNTY COMMISSION MTGS: \$97,825					
	4 BUILDINGS & GROUNDS COMM: \$4,200					
	2 SR CITIZENS COMMITTEE MTG: \$2,800					
	4 WORKHOUSE COMMITTEE MTG: \$700					
	BOARD OF EQUALIZATION 51210					
51210-191	Board and Committee Member Fees	6,875	6,875	6,875	6,875	5 members paid \$1,375 each
51210-355	Travel	0	0	150	150	
51210	TOTAL BOARD OF EQUALIZATION	6,875	6,875	7,025	7,025	

GENERAL FUND APPROPRIATIONS 2025-2026

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PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	COUNTY MAYOR/EXECUTIVE 51300					
51300-101	County Official/Administrative Officer	115,276	120,515	123,816	123,816	Mandated salary by State
51300-161	Secretary	38,527	39,688	39,688	40,879	
51300-201	Social Security	9,319	9,933	10,138	10,212	
51300-204	State Retirement	9,013	9,388	9,582	9,652	
51300-207	Medical Insurance	13,013	14,630	15,000	15,000	
51300-210	Unemployment Compensation	74	150	150	150	
51300-212	Employer Medicare	2,179	2,323	2,371	2,389	
51300-307	Communication	9,626	11,500	11,500	7,325	
51300-320	Dues and Memberships	7,837	7,500	7,500	5,800	
51300-330	Operating Lease Payments	3,369	2,000	2,000	2,000	
51300-355	Travel	7,134	5,000	10,000	6,700	
51300-435	Office Supplies	743	2,000	2,000	2,000	
51300	TOTAL COUNTY MAYOR/EXEC 51300	216,110	224,627	233,745	225,923	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	COUNTY ATTORNEY 51400					
51400-101	County Official/Administrative Officer	44,101	45,428	45,428	46,791	
51400-162	Clerical Personnel	5,513	5,679	5,679	5,850	
51400-201	Social Security	2,657	2,817	2,817	2,902	
51400-204	State Retirement	2,584	2,663	2,663	2,742	
51400-207	Medical Insurance	6,493	7,315	7,500	7,500	
51400-210	Unemployment Compensation	84	150	150	150	
51400-212	Employer Medicare	621	659	659	679	
51400-320	Dues and Memberships	400	750	750	750	
51400-355	Travel	246	0	300	300	
51400	TOTAL COUNTY ATTORNEY 51400	62,700	65,461	65,946	67,664	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	ELECTION COMMISSION 51500					
51500-101	County Official/Administrative Officer	81,644	85,726	88,298	88,298	Mandated salary by State
51500-162	Clerical Personnel	35,371	35,353	36,414	36,414	Deputy
51500-189	Other Salaries & Wages (Bonus)	2,465	4,500	4,500	4,500	Part-time staff
51500-192	Election Commission	9,975	10,500	10,500	10,500	
51500-193	Election Workers	28,535	84,769	0	0	No election
51500-201	Social Security	8,856	13,693	8,662	8,662	
51500-204	State Retirement	6,908	7,975	8,188	8,188	
51500-207	Medical Insurance	11,723	14,630	15,000	15,000	
51500-210	Unemployment Compensation	349	1,030	1,030	1,030	
51500-212	Employer Medicare	2,071	3,203	2,026	2,026	
51500-307	Communication	11,262	16,000	7,500	7,500	Pre election noticers
51500-317	Data Processing Services	0	0	1,000	1,000	
51500-330	Operating Lease Payments	1,689	2,500	2,500	2,500	Copy/fax machines
51500-335	Maintenance and Repair Services-Bldg	75	1,000	1,000	1,000	
51500-351	Rentals	450	1,000	0	0	No election
51500-399	Other Contracted Services	13,010	23,000	25,000	25,000	Increased fees
51500-435	Office Supplies	5,301	10,000	5,000	5,000	
51500-524	In Service/Staff Development	9,144	12,000	12,000	12,000	Two State seminars
51500-719	Office Equipment	1,844	2,000	2,000	2,000	
51500-731	Voting Machines	394,046	0	0	0	
51500-790	Other Equipment	3,523	25,000	25,000	15,000	
51500	TOTAL ELECTION COMMISSION	628,240	353,879	255,618	245,618	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	REGISTER OF DEEDS 51600					
51600-101	County Official/Administrative Officer	90,715	95,251	98,109	98,109	Mandated salary by State
51600-105	Supervisor - Level 1	38,338	39,684	39,684	40,875	1 full-time employee
51600-103	Assistant - Level 2	32,845	34,608	34,608	35,647	1 full-time employee
51600-162	Clerical - Level 3	12,234	17,304	17,304	17,824	1 part-time employee
51600-201	Social Security	10,515	11,585	11,762	11,933	
51600-204	State Retirement	9,543	10,950	11,117	11,278	
51600-207	Medical Insurance	19,557	21,945	22,600	22,600	
51600-210	Unemployment Compensation	260	450	450	450	
51600-212	Employer Medicare	2,459	2,710	2,751	2,791	
51600-307	Communication	157	600	600	2,000	
51600-320	Dues and Memberships	759	775	775	775	
51600-330	Operating Lease Payments	1,600	4,000	4,000	4,000	
51600-337	Maintenance and Repair Services-Office	7,300	11,000	11,000	11,000	
51600-435	Office Supplies	7,975	8,000	8,000	8,000	More Deed Books
51600-499	Other Supplies & Materials	72	0	0	0	
51600-719	Office Equipment	0	2,000	2,000	2,000	
51600	TOTAL REGISTER OF DEEDS	234,329	260,862	264,760	269,282	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	DEVELOPMENT 51710					
51710-310	Contracts with Other Public Agencies	4,563	5,000	5,100	5,000	EAST TN DEV DIST
51710	TOTAL DEVELOPMENT	4,563	5,000	5,100	5,000	
	PLANNING COMMISSION 51720					
51720-191	Board and Committee Member Fees	11,750	12,000	12,000	12,000	
51720-201	Social Security	729	744	744	744	
51720-210	Unemployment Compensation	17	50	50	50	
51720-212	Employer Medicare	170	174	174	174	
51720-355	Travel	0	0	0	0	
51720-399	Contracted Services	14,823	14,825	16,500	16,500	ETDD Contract
51720-599	Other Charges	10,800	1,200	0	0	Beeler construction bond
51720	TOTAL PLANNING	38,288	28,993	29,468	29,468	
	Note : Contracted Services pays ETDD for contract to provide a planner for a year					

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	COUNTY BUILDINGS 51800					
51800-166	Custodial Personnel	33,936	34,955	34,955	36,004	One full-time employee
51800-167	Maintenance Personnel	33,936	34,955	34,955	36,004	One full-time employee
51800-201	Social Security	4,041	4,335	4,335	4,465	
51800-204	State Retirement	3,977	4,097	4,097	4,220	
51800-207	Medical Insurance	13,042	14,630	15,000	15,000	
51800-210	Unemployment Compensation	168	300	300	300	
51800-212	Employer Medicare	945	1,014	1,014	1,045	
51800-307	Communication	15,559	14,000	14,000	11,000	
51800-335	Maintenance and Repair Serv - Bldg	27,859	22,000	22,000	22,000	
51800-338	Maintenance and Repair Serv - Vehicles	985	2,500	2,500	2,500	
51800-348	Postal Charges	32,090	41,240	41,240	41,240	
51800-350	Internet	10,309	14,000	14,000	14,000	
51800-351	Rentals	1,200	1,200	1,200	1,200	rent for parking
51800-410	Custodial Supplies	4,802	7,000	7,000	7,000	
51800-415	Electricity	58,108	66,000	66,000	66,000	
51800-425	Gasoline	365	3,500	3,500	3,500	
51800-435	Office Supplies	5,108	15,000	15,000	15,000	
51800-452	Utilities	6,288	5,500	5,500	5,500	
51800-454	Water and Sewer	8,149	8,500	8,500	8,500	
51800-499	Other Supplies and Materials	0	1,000	1,000	1,000	
51800-599	Other Charges	2,450	2,000	2,000	2,000	
51800-790	Other Equipment	0	0	75,000	30,000	maintenance truck
51800	TOTAL COUNTY BUILDINGS	263,316	297,726	373,096	327,478	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	PRESERVATION OF RECORDS 51910					
51910-162	Clerical Personnel	12,773	13,159	13,159	13,554	
51910-201	Social Security	764	816	816	841	
51910-204	State Retirement	749	772	772	795	
51910-207	Medical Insurance	2,163	3,658	3,750	3,750	
51910-210	Unemployment Compensation	28	150	150	150	
51910-212	Employer Medicare	179	191	191	197	
51910-307	Communication	1,772	1,700	1,700	1,700	
51910-330	Operating Lease Payments	331	500	500	500	
51910-355	Travel	0	350	350	350	
51910-399	Other Contract Services	1,815	2,500	2,500	2,500	
51910-435	Office Supplies	229	1,000	1,000	1,000	
51910	TOTAL PRESERVATION OF RECORDS	20,801	24,796	24,888	25,337	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	ACCOUNTING AND BUDGETING 52100					
52100-105	Supervisor/Director	75,000	77,250	77,250	82,250	1 full-time employee
52100-119	Accountants/Bookkeepers	243,533	260,760	318,746	314,115	8 full-time employees
52100-201	Social Security	18,788	20,958	24,552	24,575	
52100-204	State Retirement	18,601	19,808	23,206	23,228	
52100-206	Life Insurance	360	840	960	960	
52100-207	Medical Insurance	36,891	38,528	58,711	58,711	
52100-210	Unemployment Compensation	727	1,200	1,050	1,050	
52100-212	Employer Medicare	4,394	4,902	5,742	5,748	
52100-307	Communication	2,545	2,800	6,500	6,400	
52100-334	Maintenance Agreements	6,195	6,500	6,500	6,500	
52100-335	Maintenance & Repair-Buildings	0	5,000	6,000	6,000	Door/window replacement
52100-355	Travel	289	900	400	400	
52100-399	Other Contracted Services	30,046	29,950	30,300	30,300	LGC-software&ins
52100-435	Office Supplies	3,542	4,000	4,000	4,000	
52100-499	Other Supplies and Materials	1,994	3,000	3,000	3,000	check stock/po's
52100-524	In Service/Staff Development	550	0	1,000	1,000	
52100-599	Other Charges	55	1,600	1,000	1,000	
52100-709	Data Processing Equipment	0	0	11,800	11,800	server replacement
52100-719	Office Equipment	1,145	2,500	5,000	5,000	computer replacements
52100	TOTAL ACCOUNTING AND BUDGETING	444,657	480,496	585,717	586,037	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	PROPERTY ASSESSOR'S OFFICE 52300					
52300-101	County Official/Administrative Officer	90,715	95,251	98,109	98,109	Mandated salary by State
52300-105	Supervisor - Level 1	38,527	39,684	48,000	40,875	1 employee
52300-103	Assistant - Level 2	0	0	0	0	
52300-162	Clerical - Level 3	57,123	58,401	72,000	60,154	2 employees
52300-201	Social Security	10,827	11,987	13,523	12,347	
52300-204	State Retirement	10,921	11,330	12,782	11,670	
52300-207	Medical Insurance	33,615	34,351	28,050	28,050	
52300-210	Unemployment Compensation	252	450	450	450	
52300-212	Employer Medicare	2,532	2,804	3,163	2,888	
52300-305	Audit Service	14,700	13,500	13,500	13,500	
52300-307	Communication	93	1,500	1,500	3,000	
52300-317	Data Processing Services	924	2,000	2,000	2,000	
52300-320	Dues & Memberships	1,700	1,800	1,800	1,800	
52300-330	Operating Lease Payments	30	500	500	500	COMPTROLLER
52300-332	Legal Services	1,681	3,000	3,000	3,000	
52300-334	Maintenance Agreements	11,366	12,500	12,500	12,500	ESRI, BMC, CAMA
52300-338	Maintenance & Repair Services-Vehicle	73	2,500	1,500	1,500	
52300-435	Office Supplies	1,423	1,500	1,500	1,500	
52300-499	Other Supplies & Materials	465	500	500	500	
52300-524	Staff Development	0	1,000	1,000	1,000	
52300-719	Office Equipment	115	1,000	1,000	1,000	
52300	TOTAL PROPERTY ASSESSOR'S OFFICE	277,083	295,558	316,377	296,343	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
		ACTUAL	BUDGET	REQUEST	PROPOSED	
	REAPPRAISAL PROGRAM 52310					
52310-103	Assistant - Level 2	67,199	69,216	80,000	71,294	2 employees
52310-201	Social Security	4,089	4,292	4,960	4,421	
52310-204	State Retirement	3,938	4,057	4,688	4,178	
52310-207	Medical Insurance	6,600	7,315	15,000	15,000	
52310-210	Unemployment Compensation	168	300	300	300	
52310-212	Employer Medicare	956	1,004	1,160	1,034	
52310-307	Communication	733	2,000	2,000	900	
52310-317	Data Processing Services	4,541	6,000	6,000	6,000	
52310-330	Operating Lease Payments	1,483	1,500	2,200	2,200	
52310-355	Travel	32	1,000	1,000	1,000	
52310-425	Gasoline	274	900	1,000	1,000	
52310-435	Office Supplies	1,583	2,000	1,000	1,000	
52310-524	Staff Development	0	1,000	1,000	1,000	
52310-719	Office Equipment	180	1,300	1,300	1,300	
52310	TOTAL REAPPRAISAL PROGRAM	91,776	101,884	121,608	110,627	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	COUNTY TRUSTEE'S 52400					
52400-101	County Official/Administrative Officer	79,317	95,251	98,109	98,109	Mandated salary by State
52400-105	Supervisor - Level 1	33,248	43,425	48,000	44,728	1 full-time employee
52400-103	Assistants - Level 2	67,199	69,216	80,000	71,294	2 full-time employees
52400-162	Clerical - Level 3	11,550	29,201	36,000	30,078	1 full-time employee
52400-201	Social Security	11,550	14,700	16,251	15,141	
52400-204	State Retirement	11,150	13,894	15,360	14,311	
52400-207	Medical Insurance	26,891	36,575	37,600	37,600	
52400-210	Unemployment Compensation	386	600	600	600	
52400-212	Employer Medicare	2,701	3,438	3,801	3,542	
52400-307	Communication	3,002	4,500	4,500	7,500	
52400-317	Data Processing Services	10,106	15,000	15,000	15,000	
52400-320	Dues & Memberships	894	1,000	1,000	1,000	
52400-330	Operating Lease Payments	7,823	8,500	9,000	9,000	
52400-332	Legal Notices	0	300	300	300	
52400-334	Maintenance Agreements	16,976	21,000	21,000	21,000	
52400-355	Travel	321	1,500	1,500	1,500	
52400-435	Office Supplies	998	4,100	4,100	4,100	
52400-499	Other Supplies & Materials	72	0	0	0	
52400-508	Premium on Corporate Surety Bonds	7,278	7,500	9,000	9,000	increase in bond expense
52400-719	Office Equipment	3,422	4,000	4,000	4,000	
52400	TOTAL COUNTY TRUSTEE	294,886	373,700	405,121	387,803	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	COUNTY CLERK'S OFFICE 52500					
52500-101	County Official/Administrative Officer	90,715	95,251	98,109	98,109	Mandated salary by State
52500-105	Supervisor - Level 1	27,762	39,684	39,684	40,875	1 employee
52500-103	Assistant - Level 2	63,771	69,216	69,216	71,294	2 employees
52500-162	Clerical - Level 3	93,993	116,802	116,802	120,312	4 employees (2 part-time)
52500-201	Social Security	16,618	19,900	20,077	20,497	
52500-204	State Retirement	14,525	18,808	18,976	19,373	
52500-207	Medical Insurance	40,338	43,983	45,200	45,200	
52500-210	Unemployment Compensation	591	1,050	1,050	1,050	
52500-212	Employer Medicare	3,886	4,654	4,696	4,794	
52500-307	Communication	2,296	3,600	3,600	6,500	internet and phone
52500-320	Dues and Memberships	759	800	800	800	
52500-330	Operating Lease Payments	1,575	1,800	1,800	1,800	copier
52500-334	Maintenance Agreements	21,007	22,000	22,000	24,625	
52500-435	Office Supplies	5,110	6,000	6,000	6,000	
52500	TOTAL COUNTY CLERK'S OFFICE	382,946	443,548	448,010	461,229	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	CIRCUIT COURT 53100					
53100-101	County Official/Administrative Officer	90,715	95,251	98,109	98,109	Mandated salary by State
53100-105	Supervisor - Level 1	38,528	39,684	47,840	40,875	1 employee
53100-103	Assistant - Level 2	67,199	69,216	83,200	71,300	2 employees
53100-162	Clerical - Level 3	113,018	116,802	206,960	165,443	4 full time; 3 part time
53100-194	Jury and Witness Expense	8,946	16,500	16,500	16,500	
53100-201	Social Security	18,635	19,900	27,039	23,296	
53100-204	State Retirement	14,828	18,808	25,556	22,018	
53100-207	Medical Insurance	33,615	36,575	45,300	45,300	
53100-210	Unemployment Compensation	811	1,200	1,200	1,200	
53100-212	Employer Medicare	4,358	4,654	6,324	5,449	
53100-307	Communication	5,393	5,400	5,500	3,400	
53100-320	Dues and Memberships	944	1,000	1,000	1,000	cost increase
53100-330	Operating Lease Payments	10,687	14,000	14,000	14,000	cost increase
53100-334	Maintenance Agreements	25,897	26,800	27,800	27,800	LGC cost increase
53100-348	Postal Charges	9,214	11,000	11,000	11,000	
53100-435	Office Supplies	7,044	21,000	21,000	21,000	
53100	TOTAL CIRCUIT COURT	449,832	497,790	638,328	567,690	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	GENERAL SESSIONS COURT 53300					
53300-102	Judge (s)	182,240	189,711	195,213	195,213	Mandated salary increase
53300-161	Secretary(s)	36,692	37,794	37,794	38,928	1 full-time employee
53300-201	Social Security	12,428	14,106	14,447	14,517	
53300-204	State Retirement	12,830	13,332	13,655	13,721	
53300-207	Medical Insurance	13,038	14,630	15,000	15,000	
53300-210	Unemployment Compensation	84	150	150	150	
53300-212	Employer Medicare	3,127	3,299	3,379	3,396	
53300-307	Communication	2,827	3,000	2,850	2,850	
53300-320	Memberships and Dues	700	750	750	750	CLE cost increases
53300-355	Travel	850	2,250	2,750	2,750	required travel & expenses
53300-399	Other Contracted Services	855	500	1,000	1,000	GPS monitoring
53300-435	Office Supplies	996	1,000	1,000	1,000	
53300-437	Periodicals	670	1,500	1,500	1,500	
53300-719	Office Equipment	1,099	1,250	1,250	1,250	
53300	TOTAL GENERAL SESSIONS COURT	268,435	283,272	290,738	292,025	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	CHANCERY COURT 53400					
53400-101	County Official/Administrative Officer	90,715	95,251	98,109	98,109	Salary set by the State
53400-105	Supervisor - Level 1	38,527	39,684	48,000	40,875	1 employee
53400-103	Assistant - Level 2	64,368	69,216	80,000	71,294	2 employees
53400-162	Clerical - Level 3	7,459	29,201	36,000	30,078	1 employee
53400-201	Social Security	12,112	14,468	16,251	14,903	
53400-204	State Retirement	11,419	13,675	15,360	14,085	
53400-207	Medical Insurance	19,246	22,038	22,700	22,700	
53400-210	Unemployment Compensation	411	600	600	600	
53400-212	Employer Medicare	2,833	3,384	3,801	3,486	
53400-307	Communication	590	1,325	1,325	3,000	
53400-320	Dues and Memberships	759	1,200	1,200	1,200	preliminary estimate
53400-330	Operating Lease Payments	2,463	2,500	2,500	2,500	preliminary estimate
53400-334	Maintenance Agreements	17,161	17,816	17,816	19,126	Local Govt. software - estimate
53400-355	Travel	0	150	150	150	
53400-435	Office Supplies	5,471	5,500	5,500	5,500	
53400-499	Other Supplies and Materials	154	0	0	0	
53400-711	Furniture & Fixtures	747	2,125	0	0	
53400-719	Office Equipment	1,955	2,000	2,000	2,000	
53400	TOTAL CHANCERY COURT	276,390	320,133	351,312	329,606	

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	DISTRICT ATTORNEY GENERAL 53600					
53600-101-ICJR	Attorney-ICJR	99,683	111,259	111,259	111,259	GRANT-A. Hamilton
53600-105-VOCA	Director-VOCA	27,841	29,824	31,316	31,316	GRANT-D. West (60%)
53600-105	Director	20,974	19,884	20,481	20,481	D. West (40%)
53600-161	Secretary	34,765	35,677	40,000	36,748	1 Full Time employee
53600-162-GRVW	Victim-Witness Coordinator (GRVW)	41,828	43,083	43,083	43,083	GRANT-J. Wright
53600-162-ICJR	Coordinator-ICJR	75,009	81,123	81,123	81,123	GRANT-M. Adams
53600-162-LEVC	Clerical-LEVC	34,636	35,677	37,461	37,461	GRANT-S. Phipps
53600-162-VOCA	Clerical-VOCA	64,936	73,222	76,884	76,884	GRANT-Pollard & Violet
53600-201	Social Security	3,407	3,445	3,750	3,549	
53600-201-GRVW	Social Security-GRVW	2,516	2,672	2,672	2,672	GRANT
53600-201-ICJR	Social Security-ICJR	10,217	11,928	11,928	11,928	GRANT
53600-201-LEVC	Social Security-LEVC	2,013	2,212	2,323	2,323	GRANT
53600-201-VOCA	Social Security-VOCA	5,478	6,389	6,709	6,709	GRANT
53600-204	State Retirement	3,426	3,256	3,545	3,354	
53600-204-GRVW	State Retirement-GRVW	2,451	2,525	2,525	2,525	GRANT
53600-204-ICJR	State Retirement-ICJR	10,237	11,274	11,274	11,274	GRANT
53600-204-LEVC	State Retirement-LEVC	2,030	2,091	2,196	2,196	GRANT
53600-204-VOCA	State Retirement-VOCA	5,277	6,039	6,341	6,341	GRANT
53600-207	Medical Insurance	6,722	7,408	7,600	7,600	
53600-207-GRVW	Medical Insurance-GRVW	6,523	7,315	7,500	7,500	GRANT
53600-207-ICJR	Medical Insurance-ICJR	11,885	15,970	7,600	7,600	GRANT
53600-207-LEVC	Medical Insurance-LEVC	6,523	7,315	7,500	7,500	GRANT
53600-207-VOCA	Medical Insurance-VOCA	15,685	19,019	19,500	19,500	GRANT
53600-210	Unemployment Compensation	118	210	210	210	
53600-210-GRVW	Unemployment Compensation-GRVW	84	150	150	150	GRANT
53600-210-ICJR	Unemployment Compensation-ICJR	252	300	300	300	GRANT
53600-210-LEVC	Unemployment Compensation-LEVC	84	150	150	150	GRANT
53600-210-VOCA	Unemployment Compensation-VOCA	218	450	450	450	GRANT
53600-212	Employer Medicare	797	806	877	830	
53600-212-GRVW	Employer Medicare-GRVW	588	625	625	625	GRANT
53600-212-ICJR	Employer Medicare-ICJR	2,389	2,790	2,790	2,790	GRANT

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	DISTRICT ATTORNEY GENERAL (CONT)					
53600-212-LEVC	Employer Medicare-LEVC	471	518	544	544	GRANT
53600-212-VOCA	Employer Medicare-VOCA	1,281	1,495	1,569	1,569	GRANT
53600-307-ICJR	Communications-ICJR	0	800	0	0	GRANT
53600-320-ICJR	Dues and Memberships-ICJR	400	760	0	0	GRANT
53600-334-ICJR	Maintenance Agreement-ICJR	0	459	0	0	GRANT
53600-349-VOCA	Printing & Forms (Publications)	715	1,000	6,500	6,500	GRANT
53600-355-GRVW	Travel-GRVW	92	285	0	0	GRANT
53600-355-ICJR	Travel-ICJR	4,626	8,667	0	0	GRANT
53600-355-LEVC	Travel-LEVC	1,725	2,310	1,000	1,000	GRANT
53600-355-VOCA	Travel-VOCA	4,297	4,000	3,500	3,500	GRANT
53600-435	Office Supplies	50	350	350	350	FAMILY JUSTICE CENT
53600-435-ICJR	Office Supplies-ICJR	0	533	0	0	GRANT
53600-435-LEVC	Office Supplies-LEVC	1,496	1,500	1,000	1,000	GRANT
53600-435-SC	Office Supplies-SC	0	0	0	0	GRANT
53600-435-VOCA	Office Supplies-VOCA	5,397	5,734	4,734	4,734	GRANT
53600-499	Other Supplies and Materials	2,274	1,225	675	675	FAMILY JUSTICE CENT
53600-509	Refunds	14,451	0	0	0	
53600-524-ICJR	Staff Development-ICJR	0	15,000	0	0	GRANT
53600-524-LEVC	Staff Development-LEVC	0	0	700	700	GRANT
53600-524-VOCA	Staff Development-VOCA	310	4,000	4,000	4,000	GRANT
53600-599	Other Charges	0	1,200	0	0	
53600-599-JAG	Other Charges-JAG	29,256	0	0	0	GRANT
53600-599-ICJR	Other Charges-ICJR	0	10,500	0	0	
53600-708-ICJR	Communication Equipment-ICJR	0	3,978	0	0	GRANT
53600-711-ICJR	Office Furniture-ICJR	0	1,667	0	0	GRANT
53600-719-VOCA	Office Equipment-VOCA	0	2,000	2,000	2,000	GRANT
53600-719-ICJR	Office Equipment-ICJR	0	4,233	0	0	GRANT
53600	TOTAL DISTRICT ATTORNEY GENERAL	565,431	616,302	576,694	573,003	
	OFFICE OF PUBLIC DEFENDER - 53610					
53610-316	Contributions	50,955	52,405	58,116	55,348	
53610	TOTAL OFFICE OF PUBLIC DEFENDER	50,955	52,405	58,116	55,348	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
		ACTUAL	BUDGET	REQUEST	PROPOSED	
	SHERIFF'S DEPARTMENT - 54110					
54110-101	County Official/Administrative Officer	99,787	104,776	107,920	107,920	Mandated salary by State
54110-103	Assistant	56,784	58,488	58,488	60,243	1 employee
54110-106	Deputy(ies)	770,007	867,030	899,808	926,803	22 employees
54110-106-ACO	Animal Control Officer	34,320	37,118	37,106	38,220	1 employee
54110-108	Investigator(s)	339,083	346,427	346,427	356,820	8 employees
54110-110	Lieutenant(s)	123,794	141,720	141,720	145,972	3 employees
54110-140	Salary Supplements	31,362	66,400	38,400	38,400	Reimbursed By State (48)
54110-161	Secretary(s)	29,120	29,994	29,994	30,894	1 employee
54110-170	School Resource Officer	495,073	520,384	535,321	551,381	13 employees (Grant)
54110-187	Overtime Pay	11,142	0	11,200	11,200	Cumberland Gap-revenue offset
54110-187-ALCOH	Overtime Pay-ALCOH	3,839	0	0	0	
54110-187-CAMP	Overtime Pay-CAMP	27,549	0	0	0	GRANT
54110-187-HVE	Overtime Pay-HVE		4,456	0	0	GRANT
54110-187-MARSH	Overtime Pay-MARSH	7,130	0	0	0	GRANT
54110-187-DCEP	Overtime Pay-DCEP	1,906	0	0	0	GRANT
54110-188	Bonus Payments		40,000	20,000	20,000	Grant funded
54110-189	Other Salaries & Wages	37,080	38,564	38,564	39,721	1 employee
54110-201	Social Security	116,595	133,799	138,127	141,940	
54110-201-ACO	Social Security-Animal Control	2,021	2,302	2,301	2,370	
54110-201-ALCOH	Social Security-ALCOH	228	0	0	0	
54110-201-CAMP	Social Security-CAMP	1,658	0	0	0	GRANT
54110-201-MARSH	Social Security-MARSH	432	0	0	0	GRANT
54110-201-DCEP	Social Security-DCEP	112	0	0	0	GRANT
54110-201-HVE	Social Security-HVE	0	277	0	0	GRANT
54110-204	State Retirement	113,359	126,462	130,552	134,157	
54110-204-ACO	State Retirement-ACO	2,011	2,176	2,175	2,240	
54110-204-ALCOH	State Retirement-ALCOH	225	0	0	0	GRANT
54110-204-CAMP	State Retirement-CAMP	1,614	0	0	0	GRANT
54110-204-MARSH	State Retirement-MARSH	418	0	0	0	GRANT
54110-204-DCEP	State Retirement-DCEP	112	0	0	0	GRANT

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	SHERIFF'S DEPARTMENT (continued)					
54110-204-HVE	State Retirement-HVE	0	262	0	0	GRANT
54110-207	Medical Insurance	242,027	271,864	302,500	302,500	
54110-207-ACO	Medical Insurance-ACO	3,337	7,315	7,500	7,500	
54110-207-ALCOH	Medical Insurance-ALCOH	627	0	0	0	GRANT
54110-207-CAMP	Medical Insurance-CAMP	3,543	0	0	0	GRANT
54110-207-MARSH	Medical Insurance-MARSH	642	0	0	0	GRANT
54110-207-DCEP	Medical Insurance-DCEP	398	0	0	0	GRANT
54110-210	Unemployment Compensation	4,074	7,350	7,350	7,350	
54110-210-ACO	Unemployment Compensation-ACO	84	150	150	150	
54110-210-ALCOH	Unemployment Compensation-ALCOH	6	0	0	0	GRANT
54110-210-CAMP	Unemployment Compensation-CAMP	33	0	0	0	GRANT
54110-210-MARSH	Unemployment Compensation-MARSH	13	0	0	0	GRANT
54110-212	Employer Medicare	27,268	31,292	32,304	33,196	
54110-212-ACO	Employer Medicare-ACO	473	539	539	555	
54110-212-ALCOH	Employer Medicare-ALCOH	53	0	0	0	GRANT
54110-212-CAMP	Employer Medicare-CAMP	388	0	0	0	GRANT
54110-212-MARSH	Employer Medicare-MARSH	101	0	0	0	GRANT
54110-212-DCEP	Employer Medicare-DCEP	26	0	0	0	GRANT
54110-212-HVE	Employer Medicare-HVE	0	65	0	0	GRANT
54110-307	Communication	29,052	30,000	36,000	36,000	
54110-320	Dues and Memberships	2,120	2,500	3,000	3,000	
54110-330	Operating Lease Payments	9,687	8,500	8,500	8,500	
54110-335	Maintenance and Repair Serv - Bldg	4,959	12,000	10,000	10,000	
54110-336	Maintenance and Repair Serv - Equipment	9,542	7,000	7,000	7,000	
54110-338	Maintenance and Repair Serv - Vehicle	63,397	65,000	70,000	70,000	
54110-355	Travel	8,329	5,000	7,000	7,000	
54110-SRO	Travel-SRO	7,471	0	0	0	
54110-356	Tuition	10,161	13,000	11,000	11,000	
54110-356-SRO	Tuition-SRO	3,025	0	0	0	
54110-399	Other Contracted Services	7,742	6,500	53,000	53,000	Body cameras
54110-425	Gasoline	178,447	185,000	170,000	170,000	
54110-431	Law Enforcement Supplies	8,147	5,000	5,000	5,000	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	SHERIFF'S DEPARTMENT (continued)					
54110-431-VCIF	Law Enforcement Supplies-VCIF	4,634	0	0	0	GRANT
54110-435	Office Supplies	3,287	4,500	4,000	4,000	
54110-450	Tires and Tubes	25,740	24,000	30,000	30,000	
54110-451	Uniforms	5,102	10,000	10,000	10,000	
54110-499	Other Supplies and Materials	3,868	5,000	5,000	5,000	
54110-499-HVE	Other Supplies and Materials-HVE	0	4,940	0	0	
54110-599-CS	Other Charges-CS	0	83,872	0	0	
54110-708	Communication Equipment	2,340	1,500	1,000	1,000	
54110-708-VCIF	Communication Equipment-VCIF	220,404	30,000	0	0	GRANT
54110-709-VCIF	Data Processing Equipment-VCIF	77,252	0	0	0	GRANT
54110-716	Law Enforcement Equipment	47,404	30,000	30,000	30,000	
54110-716-SRO	Law Enforcement Equipment-SRO	10,267		0	0	GRANT
54110-716-VCIF	Law Enforcement Equipment-VCIF	101,855	108,619	0	0	GRANT
54110-718	Motor Vehicles	149,736	0	0	0	
54110-718-VCIF	Motor Vehicles-VCIF	44,065	0	0	0	GRANT
54110-719-VCIF	Office Equipment-VCIF	11,773	0	0	0	GRANT
54110	TOTAL SHERIFF'S DEPT	3,639,660	3,481,141	3,348,946	3,420,032	
	ADMIN. OF THE SEXUAL OFFENDER 54160					
54160-399	Other Contracted Services	1,650	2,000	2,000	2,000	
54160	TOTAL ADM. OF THE SEXUAL OFFENDER	1,650	2,000	2,000	2,000	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	WORKHOUSE - 54220					
54220-101	County Official/Administrative Officer	10,000	10,000	10,000	10,000	Sheriff additional pay
54220-105	Supervisor	49,140	50,615	50,603	52,122	1 employee
54220-121	IT	33,280	36,421	36,400	37,492	1 employee
54220-123-EBJPP	Counselor-EBJPP Grant	51,310	52,850	52,850	54,436	EBJPP Grant
54220-130-ebjpp	Social Worker-EBJPP Grant	34,902	35,950	35,950	37,029	EBJPP Grant
54220-140	Salary Supplements	221	0	0	0	
54220-142	Mechanic	32,240	33,208	35,360	36,421	1 employee
54220-160	Guards	1,186,991	1,236,862	1,275,959	1,314,238	34 FT employees; 3 PT
54220-161	Secretary	32,378	33,015	33,015	34,006	1 employee
54220-165	Cafeteria	59,327	83,253	60,563	62,380	3 employees
54220-167	Maintenance Personnel	80,662	83,083	86,279	88,868	2 employees
54220-169-EBPCO	Part-Time Personnel-EBPCO	0	20,000	20,000	20,600	Opioid Revenue Offset
54220-189	Other Salaries & Wages	416,953	426,935	471,672	485,823	13 employees
54220-201	Social Security	118,550	123,591	127,711	131,524	
54220-201-EBJPP	Social Security-EBJPP	5,282	5,506	5,506	5,671	Grant 100%
54220-201-EBPCO	Social Security-EBPCO	0	1,240	1,240	1,278	Opioid Revenue Offset
54220-204	State Retirement	114,848	116,813	120,708	124,312	
54220-204-EBJPP	State Retirement-EBJPP Grant	4,878	5,204	5,204	5,360	Grant 100%
54220-207	Medical Insurance	197,244	219,450	243,200	243,200	
54220-207-EBJPP	Medical Insurance-EBJPP Grant	5,064	7,408	7,600	7,600	Grant 100%
54220-210	Unemployment Compensation	6,914	8,700	8,700	8,700	
54220-210-EBJPP	Unemployment Compensation-EBJPP Grant	242	300	300	300	
54220-210-EBPCO	Unemployment Compensation-EBPCO	0	150	150	150	Opioid Revenue Offset
54220-212	Employer Medicare	27,725	28,905	29,868	30,760	
54220-212-EBJPP	Employer Medicare-EBJPP Grant	1,235	1,288	1,288	1,327	Grant 100%
54220-212-EBPCO	Employer Medicare-EBPCO	0	290	290	299	Opioid Revenue Offset
54220-307	Communication	14,434	12,000	15,000	15,000	
54220-330	Operating Lease Payments	4,025	4,000	4,000	4,000	
54220-335	Maintenance and Repair Serv - Bldg	20,402	20,000	15,000	15,000	
54220-340	Medical and Dental Services	608,115	550,000	520,000	520,000	
54220-355	Travel	490	800	3,000	3,000	
54220-355-EBPCO	Travel-EBPCO	0	1,000	1,000	1,000	Opioid Revenue Offset
54220-356	Tuition	200	800	800	800	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	WORKHOUSE (continued)					
54220-356-EBPCO	Tuition-EBPCO	0	1,000	1,000	1,000	Opioid Revenue Offset
54220-399	Other Contracted Services	29,714	25,000	20,000	20,000	
54220-410	Custodial Supplies	57,886	45,000	50,000	50,000	
54220-413	Drugs and Medical Supplies	51,232	50,000	42,000	42,000	
54220-415	Electricity	88,513	88,000	86,000	86,000	
54220-422	Food Supplies	447,842	450,000	450,000	450,000	
54220-434	Natural Gas	25,850	20,000	18,000	18,000	
54220-435	Office Supplies	2,220	1,500	2,000	2,000	
54220-435-EBJPP	Office Supplies-EBJPP Grant	6,032	20,490	17,990	17,990	EBJPP Grant
54220-435-EBPCO	Office Supplies-EBPCO	0	1,000	1,000	1,000	Opioid Revenue Offset
54220-441	Prisoners Clothing	965	4,000	5,000	5,000	
54220-441 ELCG	Prisoners Clothing-ELCG	10,871	0	0	0	ELCG Grant
54220-451	Uniforms	0	4,000	4,000	4,000	
54220-454	Water and Sewer	67,064	65,000	63,000	63,000	
54220-499	Other Supplies and Materials	29,744	30,000	30,000	30,000	
54220-499-ELCG	Other Supplies and Materials-ELCG	9,500	0	0	0	ELCG Grant
54220-499-EBJPP	Other Supplies and Materials-EBJPP	0	0	2,500	2,500	EBJPP Grant
54220-524-EBJPP	In Service/Staff Development-EBJPP	3,109	0	4,000	4,000	EBJPP Grant
54220-599	Other Charges	78,590	80,000	60,000	60,000	Commissary - Revenue offset
54220-599-EBJPP	Other Charges-EBJPP	0	5,500	0	0	EBJPP Grant
54220-716-TCI	Law Enforcement Equipment-TCI	14,830	0	0	0	
54220-717 ELCG	Maintenance Equipment-ELCG	906	0	0	0	ELCG Grant
54220-718-MHT	Motor Vehicles-MHT	52,382	0	0	0	MHT Grant
54220-718	Motor Vehicles	0	0	0	0	
54220-718-ELCG	Motor Vehicles-ELCG	150,095	0	0	0	ELCG Grant
54220-790-ELCG	Other Equipment-ELCG	80,671	0	0	0	ELCG Grant
54220	TOTAL WORKHOUSE	4,325,069	4,100,127	4,135,706	4,209,186	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	JUVENILE SERVICES 54240					
54240-130	Social Worker	50,000	51,500	51,500	53,045	1 fulltime employee
54240-201	Social Security	2,994	3,193	3,193	3,289	
54240-204	State Retirement	2,930	3,018	3,018	3,109	
54240-207	Medical Insurance	6,519	7,315	7,500	7,500	
54240-210	Unemployment Compensation	84	150	150	150	
54240-212	Employer Medicare	700	747	747	770	
54240-307	Communication	694	1,300	750	750	contracted rate
54240-320	Dues and Memberships	325	600	500	500	
54240-355	Travel	367	750	1,000	1,000	required travel and expenses
54240-399	Other Contracted Services	2,850	14,000	15,000	15,000	
54240-435	Other Supplies and Materials	170	500	500	500	
54240-719	Office Equipment	249	350	350	350	
54240	TOTAL JUVENILE SERVICES	67,882	83,423	84,208	85,963	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	FIRE PREVENTION AND CONTROL - 54310					
54310-316	Contributions	186,000	186,000	186,000	186,000	Vol. Fire depts.
54310-316-HS	Contributions-Hydrants/Standpipes	0	45,000	45,000	45,000	Fire hydrants/standpipes
54310-316-TRN	Contributions-Training	0	0	20,000	0	Training
54310	TOTAL FIRE PREVENTION AND CONTROL	186,000	231,000	251,000	231,000	
	CIVIL DEFENSE - 54410					
54410-105	Supervisor	44,756	46,276	46,276	47,665	1 full time
54410-169	Part-Time Personnel	25,754	26,528	26,528	27,324	1 part time/full time
54410-201	Social Security	4,238	5,330	5,330	5,490	
54410-204	State Retirement	4,132	5,038	5,038	5,189	
54410-207	Medical Insurance	12,445	14,630	15,000	15,000	
54410-210	Unemployment Compensation	140	300	300	300	
54410-212	Employer Medicare	991	1,247	1,247	1,284	
54410-307	Communication	4,279	5,000	4,400	4,400	
54410-320	Dues and Memberships	135	500	500	500	
54410-330	Lease/SBITA Payments	0	0	1,000	1,000	
54410-338	Maintenance and Repair Services - Vehicle	447	3,500	2,000	2,000	
54410-355	Travel	477	500	500	500	
54410-399	Other Contracted Services	350	10,000	10,000	10,000	For emergency use/hazmat
54410-399-COVID	Other Contracted Services	350	0	0	0	
54410-425	Gasoline	505	2,000	1,500	1,500	
54410-435	Office Supplies	404	1,000	500	500	
54410-719	Office Equipment	0	1,000	1,000	1,000	
54410-790	Other Equipment	0	26,000	31,000	31,000	100% Grant
54410	TOTAL CIVIL DEFENSE	99,403	148,849	152,119	154,652	

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	RESCUE SQUAD - 54420					
54420-316	Contributions	26,000	26,000	26,000	26,000	
54420-316-HP	Contributions-HP	8,363	10,000	10,000	10,000	one remaining helipad
54420	TOTAL RESCUE SQUAD	34,363	36,000	36,000	36,000	
	OTHER EMERGENCY MANAGEMENT-54490					
54490-316	Contributions - 911 Mapping	9,000	15,400	9,000	9,000	
54490-399	Dispatching Fee to 911	51,000	43,800	51,000	51,000	
54490	TOTAL OTHER EMERGENCY MGMT	60,000	59,200	60,000	60,000	
	COUNTY CORONER/MEDICAL EXAM - 54610					
54610-199	Other Per Diem & Fees	31,875	34,500	34,500	34,500	
54610-399	Other Contracted Services	24,000	24,000	24,500	24,500	
54610-599	Other Charges	2,600	4,500	4,500	4,500	
54610	TOTAL COUNTY CORONER/MEDICAL EXAM	58,475	63,000	63,500	63,500	

GENERAL FUND APPROPRIATIONS 2025-2026

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PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	RABIES AND ANIMAL CONTROL - 55120					
55120-316	Contributions	20,000	20,000	20,000	25,000	Claiborne Animal Shelter
55120	TOTAL RABIES AND ANIMAL CONTROL	20,000	20,000	20,000	25,000	
	AMBULANCE/EMERGENCY MEDICAL SERVICES-55130					
55130-316	Contributions	146,000	165,000	165,000	165,000	Monthly subsidy of \$13,750
55130-735	Health Equipment	0	200,000	200,000	200,000	estimate for ambulance
55130	TOTAL AMBULANCE/EMERGENCY MED SVS	146,000	365,000	365,000	365,000	
	ALCOHOL AND DRUG PROGRAMS - 55170					
55170-316	Contributions	0	100,000	100,000	100,000	Opioid revenue offset
55170	TOTAL ALCOHOL AND DRUG PROGRAMS	0	100,000	100,000	100,000	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	OTHER LOCAL HEALTH SERVICES - 55190					
55190-131	Educator 2	48,185	49,641	50,607	50,607	1 full-time employee
55190-162	Clerical	7,869	18,668	30,660	30,660	1 full-time employee
55190-189	Other Salaries & Wages	0	4,095	4,095	134,523	3 full-time employees
55190-201	Social Security	3,332	4,490	5,293	13,379	
55190-204	State Retirement	2,824	4,243	5,003	12,646	
55190-207	Medical Insurance	6,428	186	7,600	22,600	
55190-210	Unemployment Compensation	168	300	300	750	
55190-212	Employer Medicare	779	1,050	1,238	3,129	
55190-355	Travel	3,991	3,000	3,000	3,000	
55190-429	Instructional Supplies	58	0	0	0	
55190-513	Workers Compensation Insurance	0	800	800	800	
55190-599	Other charges	0	0	1,500	1,500	
55190	TOTAL OTHER LOCAL HEALTH SERVICES	73,633	86,473	110,096	273,594	100% GRANT
	SANITATION EDUCATION/ INFORMATION - 55720					
55720-149	Laborers	31,200	30,900	32,136	33,101	1 full-time employee
55720-162	Clerical Personnel	4,900	7,725	7,725	7,957	
55720-201	Social Security	2,202	2,395	2,472	2,546	
55720-204	State Retirement	2,115	2,264	2,336	2,406	
55720-207	Medical Insurance	1,725	7,415	7,500	7,500	
55720-210	Unemployment Compensation	94	225	225	225	
55720-212	Employer Medicare	515	561	578	596	
55720-425	Gasoline	4,038	6,000	6,000	6,000	
55720-429	Instructional Supplies	12,125	12,275	12,275	12,275	
55720-499	Other Supplies and Materials	0	225	225	225	
55720	TOTAL SANITATION EDUCATION	58,915	69,985	71,472	72,831	

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	SENIOR CITIZEN ASSISTANCE - 56300					
56300-101-00A	Director-00A	26,093	27,557	27,557	28,384	1 full-time employee
56300-149	Laborers	12,000	13,200	13,200	13,200	1099 vendors
56300-162	Staff Personnel	52,218	56,238	56,238	57,926	2 full-time employees
56300-201	Social Security	4,839	6,014	6,014	6,170	
56300-204	State Retirement	4,589	5,684	5,684	5,832	
56300-207	Medical Insurance	252	400	400	400	
56300-210	Unemployment Compensation	252	600	600	600	
56300-212	Employer Medicare	1,132	1,407	1,407	1,443	
56300-307	Communication	4,188	4,500	4,500	4,500	
56300-310	Contracts with Other Public Agencies	7,000	7,000	7,000	7,000	ETHRA
56300-330	Operating Lease Payments	0	0	0	0	Printer/Copier
56300-335	Maintenance & Repair - Bldgs	5,600	10,000	10,000	10,000	
56300-335-SCG	Maintenance & Repair - Bldgs-SCG	7,805	0	0	0	GRANT
56300-335-SCGH	Maintenance & Repair - Bldgs-SCGH	0	1,500	0	0	GRANT
56300-338	Maintenance & Repair - Vehicles	0	1,000	1,500	1,500	
56300-349	Printing, Stationary & Forms	0	0	1,000	1,000	
56300-355	Travel	3,666	6,000	2,000	2,000	
53600-355-00A	Travel-00A	0	0	4,000	4,000	
56300-399	Other Contracted Services	1,374	2,500	2,000	2,000	
56300-415	Electricity	7,243	7,000	7,000	7,000	
53600-422	Food Supplies	0	0	10,000	10,000	
56300-425	Gasoline	3,442	5,000	4,000	4,000	
56300-435	Office Supplies	1,135	2,000	1,500	1,500	
53600-435-00A	Office Supplies-00A	0	0	500	500	
56300-454	Water and Sewer	1,316	1,500	1,500	1,500	
56300-499-SCGA	Other Supplies and Materials-SCGA	3,917	13,327	0	0	
56300-499-SCGH	Other Supplies and Materials-SCGH	8,000	0	0	0	
56300-599	Other Charges	717	0	1,200	1,200	
56300-707-SCG	Building Improvements-SCG	0	10,000	0	0	
56300-707-SCGH	Building Improvements-SCGH	0	10,000	0	0	
56300-710	Food Service Equipment	516	700	700	700	
56300-719	Office Equipment	0	1,200	1,000	1,000	
56300-790-SCG	Other Equipment-SCG	212	0	0	0	GRANT
56300	TOTAL SENIOR CITIZEN ASSISTANCE	157,506	194,327	170,500	173,355	

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	LIBRARIES - 56500					
56500-129	Librarian	44,100	45,423	45,423	46,786	1 full-time position
56500-162	Clerical Personnel	0	0	0	0	
56500-164	Attendant	31,500	32,445	32,445	33,419	1 full-time position
56500-169	Library Personnel	31,500	32,445	32,445	33,419	1 full-time position
56500-189	Other Salaries & Wages (Bonus)	600	0	0	0	
56500-201	Social Security	6,458	6,840	6,840	7,045	
56500-204	State Retirement	6,311	6,465	6,465	6,659	
56500-207	Medical Insurance	13,122	14,723	15,100	15,100	
56500-210	Unemployment Compensation	252	450	450	450	
56500-212	Employer Medicare	1,510	1,600	1,600	1,648	
56500-307	Communications	4,881	8,000	8,000	8,000	includes hotspots
56500-307	Communications-LTOP	3,896	3,534	0	0	GRANT
56500-334	Maintenance Agreement	3,480	3,000	3,000	3,000	Copier maintenance agreement
56500-335	Maintenance-Bldg	0	1,300	1,300	1,300	
56500-355	Travel	204	400	400	400	
56500-399	Contracted Services	1,416	1,600	1,600	1,600	
56500-399	Contracted Services-LTOP	0	600	0	0	GRANT
56500-435	Office Supplies	7,010	6,200	6,200	6,200	ink price increases
56500-435	Office Supplies-LTOP	547	1,688	0	0	GRANT
56500-437	Book & Periodicals	13,432	12,000	15,000	15,000	Funds for more digital books
56500-719	Office Equipment-LTOP	4,410	0	0	0	GRANT
56500	TOTAL LIBRARIES	174,630	178,713	176,268	180,026	

GENERAL FUND APPROPRIATIONS 2025-2026

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GENERAL FUND APPROPRIATIONS 2025-2026

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PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	ECONOMIC AND COMM DEV - 58190					
58190-103	Director	13,578	43,693	43,693	45,004	
58190-201	Social Security	834	2,709	2,709	2,791	
58190-204	State Retirement	0	2,561	2,561	2,638	
58190-207	Medical Insurance	554	7,315	7,500	7,500	
58190-210	Unemployment Compensation	126	150	150	150	
58190-212	Employer Medicare	195	634	634	653	
58190-307	Communication	0	3,000	3,000	3,000	
58190-355	Travel	4,223	2,500	2,500	2,500	
58190-599	Other Charges	0	2,500	2,500	2,500	Training
58190	TOTAL OTHER ECONOMIC & COMM DEV	19,510	65,062	65,247	66,736	

GENERAL FUND APPROPRIATIONS 2025-2026

FUND 101 2026 Proposed Budget

PROPOSED BUDGET

GENERAL FUND APPROPRIATIONS 2025-2026

ACCOUNT NO	EXPENDITURES (APPROPRIATIONS)	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	MISCELLANEOUS - 58900					
58900-540	Tax Relief Program	33,668	45,000	45,000	45,000	
58900	TOTAL MISCELLANEOUS	33,668	45,000	45,000	45,000	
	CAPITAL PROJECTS - 91000					
91130-707	Building Improvements	32,120	114,880	0	50,000	Health Dept-awning
91130-707-SHRF	Building Improvements-SHRF	0	0	0	210,000	Sheriff-Parking Lot & Lock System
91140-707-ARP	Building Improvements-ARP	0	337,500	317,403	317,403	Health Dept-capital inv.
91130-718	Sheriff's Vehicles & EMA Vehicle	0	347,162	220,000	220,000	Sheriff vehicles
91130-791-ARCB	Other Construction-ARCB	307,170	81,122	0	0	Boat Dock project completed
91130-791	Other Construction	0	0	0	0	
91000	TOTAL CAPITAL PROJECTS	339,290	880,664	537,403	797,403	

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

		ESTIMATED REVENUES - FUND 101					
ACCOUNT		2023-2024	2024-2025	2025-2026	2025-2026		
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments	
	Local Taxes						
40100	County Property Taxes						
40110	Current Property Tax	7,844,221	7,784,151	8,209,522	7,611,319		
40120	Trustee's Collections - Prior Year	200,929	171,000	180,000	210,000		
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	255,664	150,000	180,000	190,000	Chancery	
40140	Interest & Penalty	38,785	30,000	33,500	33,500		
40161	Payments in Lieu of Taxes - T.V.A.	554,661	540,000	540,000	540,000		
40162	Payments in Lieu of Taxes - Local Utilities	20,069	0	20,000	20,000		
40163	Payments in Lieu of Taxes - Other	9,113	8,000	8,000	8,000		
40200	County Local Option Taxes						
40210	Local Option Sales Tax						
40220	Hotel/Motel Tax	115,545	100,000	100,000	100,000		
40250	Litigation Tax - General	301,664	110,000	120,000	130,000	Circuit Court	
40260	Litigation Tax - Special Purpose	5	0	0	0		
40266	Litigation Tax - Jail, Wrkhse, Courthouse	58,460	20,000	20,000	30,000	Circuit Court	
40270	Business Tax	246,878	230,000	240,000	240,000	Restricted Fee	
40275	Mixed Drink Tax	13,904	13,000	13,000	13,000		
40300	Statutory Local Taxes						
40320	Bank Excise Tax	491,151	355,000	375,000	471,000		
40330	Wholesale Beer Tax	81,374	76,000	77,000	77,000		
40331	Beer Privilege Tax	1,093	1,000	1,000	1,000		
40100	TOTAL LOCAL TAXES	10,233,516	9,588,151	10,117,022	9,674,819		

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments
NO						
41000	Licenses and Permits					
41100	Licenses					
41520	Building Permits	76,448	60,000	60,000	60,000	
41000	Total Licenses and Permits	76,448	60,000	60,000	60,000	
42000	Fines, Forfeitures and Penalties					
42110	Fines - Circuit Court	44,808	20,000	20,000	20,000	Circuit Court
42120	Officers Costs	74,872	35,000	35,000	35,000	Circuit Court
42140	Drug Control Fines	3,033	0	3,000	3,000	
42150	Jail Fees - Circuit court	37,922	10,000	10,000	14,000	Circuit Court
42180	DUI Treatment Fines	12,588	5,000	5,000	6,000	Circuit Court/Restricted Fee
42190	Data Entry Fees - Circuit Court	4,355	500	500	500	Circuit Court/Restricted Fee
42191	Courtroom Security Fees	5,386	1,500	1,500	1,500	Circuit Court/Restricted Fee
42330	Games And Fish Fines	365	150	150	150	Circuit Court
42340	Drug Control Fines	18,547	4,000	4,000	5,000	Circuit Court
42380	General Sessions DUI Treatment Fines	1,615	500	500	500	Circuit Court
42390	Data Entry Fees - General Sessions Court	23,528	5,000	5,000	6,000	Circuit Court/Restricted Fee
42410	Fines - Juvenile Court	2,889	1,750	2,500	2,500	Circuit Court
42420	Officers Costs - Juvenile Court	8,876	6,000	7,200	7,200	Circuit Court
42490	Data Entry Fees - Juvenile Court	2,116	350	350	350	Circuit Court/Restricted Fee
42520	Officers Costs - Chancery Court	1,987	2,100	2,100	2,100	
42530	Data Entry Fees - Chancery Court	5,840	4,500	5,000	5,000	Restricted Fee
42591	Chancery Court Room Security	352	300	350	350	
42000	Total Fines, Forfeitures and Penalties	249,079	96,650	102,150	109,150	

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments
NO						
43000	Charges for Current Services					
43100	General Service Charges					
43170	Work Release Charges for Board	6,550	6,000	7,000	7,000	
43190	Other General Service Charges	558	500	500	500	
43350	Copy Fees	6,719	5,000	6,000	6,000	
43360	Library Fees	783	600	600	600	
43366	Greenbelt Late Application Fee	50	0	0	0	
43370	Telephone Comissions	74,524	68,000	68,000	68,000	
43380	Vending Machine Collections	0	400	400	400	
43392	Data Processing Fee - Register	8,216	8,000	8,000	8,000	Restricted fee
43394	Data Processing Fee - Sheriff	4,523	2,000	2,500	2,500	Restricted fee
43395	Sexual Offender Registration Fee - Sheriff	4,350	4,000	4,000	4,000	Restricted fee
43396	Data Processing Fee-County Clerk	13,590	10,000	10,000	10,000	Restricted fee
43000	Total Charges for Current Services	119,862	104,500	107,000	107,000	
44000	Other Local Revenues					
44100	Recurring Items					
44110	Interest Earned	1,173,051	572,125	570,000	705,000	
44131	Commissary Sales (J. C. E-cigs)	326,817	280,000	260,000	260,000	
44145	Sale of Recycled Materials	506	200	200	200	
44170	Miscellaneous Refunds	43,495	20,000	20,000	20,000	
44500	Nonrecurring Items	0	0	0	0	
44560	Damages Recovered from Individuals	459	0	0	0	
44570	Contributions & Gifts	262,987	259,138	290,595	302,274	BOE for Finance Dept.
44990	Other Local Revenue					
44000	Total Other Local Revenues	1,807,316	1,131,463	1,140,795	1,287,474	

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments
NO						
45000	Fees Received from County Officials					
45100	Excess Fees					
45110	County Clerk	179,800	295,000	290,000	290,000	
45160	Juvenile Court Clerk	-14,657	0	0	0	Circuit Court
45190	Trustee	372,000	300,000	320,000	330,000	
45500	Fees in Lieu of Salary					
45510	County Clerk	297,177	245,000	270,000	270,000	
45520	Circuit Court Clerk	-15,172	50,000	50,000	50,000	Circuit Court
45540	General Sessions Court Clerk	96,506	100,000	100,000	100,000	Circuit Court
45550	Clerk And Master	173,407	125,000	145,000	155,000	
45560	Juvenile Court	39,295	20,000	20,000	21,000	Circuit Court
45580	Register	121,724	110,000	120,000	120,000	
45590	Sheriff	9,597	8,000	9,000	9,000	
45610	Trustee	224,713	190,000	210,000	210,000	
45000	Total Fees Received from County Officials	1,484,389	1,443,000	1,534,000	1,555,000	

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments
NO						
46000	State of Tennessee					
46100	General Government Grant					
46190	Other General Government Grants	394,046	0	0	0	Voting machines
46200	Public Safety Grants					
46210	Law Enforcement Training Programs	22,400	38,400	38,400	38,400	State reimbursement
46240	School Resource Officer Grants	900,000	900,000	975,000	975,000	SRO Grant
46290	Other Public Safety Grants	34,622	0	0	0	Civil Def. equip.
46290-CS	Other Public Safety Grants-CS	0	0	0	0	CS Grant
46290-JAG	Other Public Safety Grants-JAG	29,256	0	0	0	JAG Grant
46290-TCI	Other Public Safety Grants-TCI	14,830	0	0	0	TCI Grant
46290-VCIF	Other Public Safety Grants-VCIF	154,250	138,619	0	0	FY 2025 budget amount
46290	Other Public Safety Grants	0	40,000	20,000	20,000	Sheriff Retention grant
46390	Other health and welfare grants	67,899	86,473	110,096	273,594	Health-offset 55190
46400	Public Works Grants					
46430	Litter Program	38,794	69,985	71,472	72,831	Litter grant-offset appn
46600	Total for State of Tennessee	1,656,098	1,273,477	1,214,968	1,379,825	

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments
NO						
46800	Other State Revenues					
46820	Income Tax	453	9,000	500	500	
46830	Beer Tax	18,498	19,000	19,000	19,000	
46835	Vehicle Certificate of Title	32,031	0	30,000	30,000	Restricted fee
46840	Alcoholic Beverage Tax	90,127	90,000	90,000	90,000	
46845	Opioid Settlement Funds	168,133	0	124,680	124,680	Restricted fee
46852	State Revenue Sharing Telecommunications	58,595	60,000	60,000	60,000	
46855	State Shared Sports Gaming	41,146	25,000	33,000	33,000	Restricted fee
46870	Emergency Hospital - Prisoners	44,627	0	0	0	
46980-MHT	Prison Transportation-Mental Health Transp	54,080	0	0	0	Grant
46915	Contract Prisoner Board	877,072	700,000	700,000	732,400	
46960	Registrar's Salary Supplement	15,164	13,000	15,000	15,000	
46970	State Shared Sales Tax - Cities	11,700	8,000	9,000	9,000	
46980	Other State Grants	93,322	30,000	32,119	32,119	
46980-ALCOH	Other State Grants-ALCOHOL Grant	5,234	0	0	0	
46980-ARCB	Other State Grants-ARC Brogan Boat Dock	269,762	58,829	0	0	ARC grant
469880-ARP	Other State Grants - ARP	0	337,500	317,403	317,403	State grant-Health Dept.
46980-CAMP	Other State Grants-Camp (Overtime)	18,450	0	0	0	
46980-DCEP	Other State Grants-DCEP	1,662	0	0	0	
46980-EBJPP	Other State Grants-EBJPP	112,054	118,090	133,188	136,213	EBJPP grant - Workhouse
46980-GRVW	Other State Grants-GRVW VOCA VW Coordinator	54,082	54,904	56,555	56,555	Offset DAG funding for GRVW
46980-HOME	Other State Grants-Home	0	350,000	750,000	750,000	Offset HOME appropriation
46980-HRM	Other State Grants-Helen Ross McNabb	242,685	144,293	0	0	Offset HRM appropriation
46980-ICJR	Other State Grants-ICJR	228,336	258,808	226,274	226,274	Offset DAG funding for ICJR
46980-LECF	Other State Grants-Library LECF	0	0	0	0	Library will apply for grant
46980-LEVC	Other State Grants-LEVC	48,977	50,000	52,874	52,874	Offset FJC LEVC funding
46980-LTOP	Other State Grants-LTOP	5,659	0	0	0	Library will apply for grant
46980-RENO	Other State Grants-Renovation	32,120	114,880	0	50,000	Health - awning project

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments
NO						
46980-MARSH	Other State Grants-Marsh	7,065	0	0	0	
46980-SCG	Other State Grants-Senior Citizens Grant	8,000	0	0	0	Senior Center will apply
46980-SCGH	Other State Grants-Senior Citizens Grant Harrogate	0	0	0	0	Senior Center will apply
46980-TBI	Other State Grants-TBI Overtime	9,641	0	0	0	
46980-VOCA	Other State Grants-VOCA	149,111	148,252	163,503	163,503	Offset FJC VOCA funding
46990	Other State Revenues	329	0	0	0	
46800	Total Other State Revenues	2,698,115	2,589,556	2,813,096	2,898,521	
47000	Federal Government					
47100	Federal through State					
47235	Homeland Security Grants	38,884	30,000	37,000	37,000	estimated grants
47180	Community Development	0	0	0	0	
47180-FOOD	Community Development-CDBG Food Grant	0	333,021	333,021	333,021	Grant amount TBD
47180-CDBGW	Community Development-CDBG waterlines	301,080	121,100	0	0	may need to budget new grant
47306	COVID-19 Grant A	234,446	0	0	0	ELC grant
47590	Other Federal Through State	3,803	0	0	0	
47590-ICJR	Other Fed thru State-Improving Crim Justice	-13,637	0	0	0	
47590-VOCA	Other Fed thru State-VOCA Grant	-4,852	0	0	0	
47100	Total Federal through State	559,724	484,121	370,021	370,021	
47600	Direct Federal Revenues					
47990	Other Direct Federal Revenues	13,000	20,000	20,000	20,000	
47000	Total Federal Government	13,000	20,000	20,000	20,000	

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	Comments
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	
NO						
48000	Other Governments and Citizens Groups					
48100	Other Governments	0	900	0	0	
48130	Contributions	2,895	0	141,976	141,976	utility water project contr.
48140	Contracted Services	10,420	11,000	11,200	11,200	Cumberland Gap patrol
48991	Opioid Settlement Funds-Past Remediation	342,409	40,068	50,151	50,151	Restricted fee
48000	Total Other Governments	355,724	51,968	203,327	203,327	
49000	Other Sources					
49200	Notes Issued	0	0	0	0	
49700	Insurance Recovery	26,843	0	0	0	
49800	Transfers In - HWY	40,000	40,000	40,000	40,000	transfer from Highway 131
49000	Total Other Sources	66,843	40,000	40,000	40,000	

PROPOSED BUDGET

GENERAL FUND REVENUE 2025-2026

ESTIMATED REVENUES - FUND 101		2023-2024	2024-2025	2025-2026	2025-2026	
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	Comments
NO						
	SUMMARY					
	ESTIMATED REVENUES & OTHER SOURCES					
40000	Local Taxes	10,233,516	9,588,151	10,117,022	9,674,819	
41000	Licenses & Permits	76,448	60,000	60,000	60,000	
42000	Forfeitures and Penalties	249,079	96,650	102,150	109,150	
43000	Charges for Current Services	119,862	104,500	107,000	107,000	
44000	Other Local Revenues	1,807,316	1,131,463	1,140,795	1,287,474	
45000	Fees Received from County Officials	1,484,389	1,443,000	1,534,000	1,555,000	
46000	General Government Grants	1,656,098	1,273,477	1,214,968	1,379,825	
46800	Other State Revenues	2,698,115	2,589,556	2,813,096	2,898,521	
47100	Federal Funds Received Thru State	559,724	484,121	370,021	370,021	
47600	Direct Federal	13,000	20,000	20,000	20,000	
48000	Other Governments & Citizens Groups	355,724	51,968	203,327	203,327	
49000	Other Sources	66,843	40,000	40,000	40,000	
40000	TOTAL ESTIMATED REVENUES & OTHER SOURCES	19,320,113	16,882,886	17,722,379	17,705,137	
30000	Reserves and/or Fund Balances		265,629	0	430,053	
	TOTAL AVAILABLE FUNDS	19,320,113	17,148,515	17,722,379	18,135,190	

**CLAIBORNE COUNTY
BUDGET**

SOLID WASTE FUND

FUND 116

2025-2026

PROPOSED BUDGET

	FY 2025-2026								
	CLAIBORNE COUNTY SOLID WASTE/SANITATION								
	FUND 116								
ACCOUNT		2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS			
	FUND 116 - Expenditures								
55731-141	FOREMAN	59,438	70,085	70,085	72,188				
55731-143	LANDFILL WORKERS	270,699	334,750	334,750	344,793	9 positions			
55731-161	SECRETARY	37,852	39,138	39,138	40,313				
55731-164	ATTENDANTS	327,988	319,300	319,300	328,879	18 positions (4 PT)			
55731-191	BOARD AND COMMITTEE MEMBERS	11,200	10,500	10,500	10,500				
55731-201	SOCIAL SECURITY	42,571	47,974	47,974	49,394				
55731-204	STATE RETIREMENT	41,668	45,344	45,344	46,686				
55731-207	MEDICAL INSURANCE	88,258	117,691	121,600	121,600	16 employees			
55731-210	UNEMPLOYMENT	2,813	5,400	4,350	4,350				
55731-212	EMPLOYER MEDICARE	9,956	11,220	11,220	11,552				
55731-307	COMMUNICATION	8,013	10,000	10,000	10,000				
55731-312	CONTRACTS W/Private Agency	594,146	600,000	900,000	900,000	Waste disposal costs			
55731-321	ENGINEERING SERVICES	23,074	170,000	170,000	170,000	Plan/design for new C3 Landfill			
55731-322	EVALUATION & TESTING	15,568	25,000	30,000	30,000				
55731-330	OPERATING LEASE PAYMENTS	2,400	4,000	4,000	4,000				
55731-332	LEGAL NOTICES, RECORDING	0	0	0	0				
55731-338	MAINTENANCE AND REPAIR	69,601	90,000	90,000	90,000				
55731-348	POSTAL CHARGES	685	650	650	650				
55731-355	TRAVEL	0	500	500	500				
55731-361	PERMITS	8,650	8,000	8,000	8,000				
55731-399	OTHER CONTRACTED SERVICES	30,185	28,000	30,000	30,000				
55731-409	CRUSHED STONE	6,189	10,000	10,000	10,000				
55731-412	DIESEL	78,895	75,000	75,000	75,000				
55731-415	ELECTRICITY	14,935	17,000	17,000	17,000				
55731-420	FERTIZLIER, LIME, CHEMICALS	1,308	5,000	5,000	5,000				
55731-425	GASOLINE	9,186	8,000	8,000	8,000				

PROPOSED BUDGET

FY 2025-2026								
CLAIBORNE COUNTY SOLID WASTE/SANITATION								
FUND 116								
ACCOUNT		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	COMMENTS
		ACTUAL	BUDGET	REQUEST	PROPOSED			
55731-433	LUBRICANTS	15,846	16,000	18,000	18,000			
55731-435	OFFICE SUPPLIES	4,913	5,000	5,000	5,000			
55731-450	TIRES	26,203	24,000	26,000	26,000			
55731-454	WATER AND SEWER	3,805	5,000	5,000	5,000			
55731-499	OTHER SUPPLIES AND MATERIALS	1,898	5,000	5,000	5,000			
55731-510	TRUSTEE'S COMMISSION	42,503	38,000	49,000	49,000			
55731-511	VEHICLE AND EQUIP INSURANCE	31,631	36,000	41,000	41,000			estimate for 2026
55731-513	WORKER'S COMPENSATION INS	15,958	29,000	29,000	19,000			estimate for 2026
55731-724	SITE DEVELOPMENT	40,895	173,000	173,000	173,000			closing current landfill
55731-790	OTHER EQUIPMENT	126,670	390,000	0	0			TBD
99100-590	TRANSFERS OUT	0	145,600	144,950	144,950			Transfer to Fund 151
	TOTAL EXPENDITURES - FUND 116	2,065,600	2,919,152	2,858,361	2,874,355			

PROPOSED BUDGET

FY 2025-2026									
CLAIBORNE COUNTY SOLID WASTE/SANITATION									
FUND 116									
ACCOUNT		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	COMMENTS		
		ACTUAL	BUDGET	REQUEST	PROPOSED				
FUND 116 - REVENUE									
40110	CURRENT PROPERTY TAX	1,614,256	1,578,652	1,883,361	1,829,355				
40120	TRUSTEES COLLECTION PRIOR	43,666	35,000	37,000	40,000				
40130	CIR CLK & MASTER PRIOR	53,116	32,000	38,000	42,000				
40140	INTEREST AND PENALTY	8,277	7,000	7,000	8,000				
40162	PAYMENTS IN LIEU OF TAX - LOC UTIL	4,333	5,000	4,000	4,000				
40163	PAYMENTS IN LIEU OF TAX - OTHER	1,389	5,000	1,000	5,000				
43110	TIPPING FEES	783,313	728,000	750,000	780,000				
44110	INTEREST EARNED	75,860	45,500	45,000	50,000				
44145	SALE OF RECY MATERIALS	38,559	35,000	35,000	39,000				
44170	MISC REFUNDS	36,000	48,000	48,000	60,000		Union County contract		
44530	SALE OF EQUIPMENT	1,107	0	0	0				
46190	OTHER GOV GRANTS	17,970	10,000	10,000	17,000				
49200	NOTES ISSUED	135,000	390,000	0	0				
49700	INSURANCE RECOVERY	41,869	0	0	0				
49800	FUND BALANCE	0	0	0	0				
TOTAL REVENUE - FUND 116		2,854,715	2,919,152	2,858,361	2,874,355				

**CLAIBORNE COUNTY
BUDGET**

DRUG CONTROL FUND

FUND 122

2025-2026

PROPOSED BUDGET

		FY 2025-2026							
		CLAIBORNE COUNTY							
		DRUG FUND 122							
ACCT		EXPENDITURES							
NO.		(APPROPRIATIONS)							
			2023-24	2024-2025	2025-2026	2025-2026			
			ACTUAL	BUDGET	REQUEST	PROPOSED			COMMENTS
50000		GENERAL COUNTY OPERATIONS							
54000		PUBLIC SAFETY							
54150		DRUG ENFORCEMENT							
54150-319		CONFIDENTIAL DRUG ENFORCEMENT	2,500	11,000	5,000	5,000			
54150-355		TRAVEL	1,384	2,000	2,500	2,500			
54150-356		TUITION	3,095	3,000	5,000	5,000			
54150-401		ANIMAL FOOD AND SUPPLIES	0	1,200	800	800			
54150-431		LAW ENFORCEMENT SUPPLIES	278	1,000	2,000	2,000			
54150-499		OTHER SUPPLIES AND MATERIALS	2,586	3,500	4,000	4,000			
54150-510		TRUSTEE'S COMMISSION	57	500	500	500			
54150-716		LAW ENFORCEMENT EQUIPMENT	647	4,000	1,000	1,000			
54150-718		MOTOR VEHICLES	0	35,000	33,000	30,000			
		TOTAL DRUG ENFORCEMENT	10,547	61,200	53,800	50,800			

		FY 2025-2026							
		CLAIBORNE COUNTY							
		DRUG FUND 122							
ACCT		REVENUE							
NO.									
			2023-24	2024-2025	2025-2026	2025-2026			
			ACTUAL	BUDGET	REQUEST	PROPOSED			COMMENTS
42140		DRUG CONTROL FINES	1,274	9,700	5,400	5,400			
42340		DRUG CONTROL FINES	0	9,500	6,400	6,400			
42910		PROCEEDS FROM CONFISCATED PROPERTY	4,463	20,000	22,000	22,000			
34525		FUND BALANCE	4,810	22,000	20,000	17,000			
		TOTAL REVENUE FOR FUND 122	10,547	61,200	53,800	50,800			

CLAIBORNE COUNTY BUDGET

ARP FUND

FUND 127

2025-2026

PROPOSED BUDGET

ACCOUNT	EXPENDITURES (APPROPRIATIONS)	2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS
NO		ACTUAL	BUDGET	REQUEST	PROPOSED	
	FUND 127					
	AMERICAN RESCUE PLAN (ARP)					
	GENERAL COUNTY OPERATIONS					
58831-304	Architects	8,321	56,179	0	0	amount TBD
58831-340-SHRF	Medical and Dental Services	30,803	18,473	0	0	
	LATCF					
58836-316	LATCF CONTRIBUTIONS	0	100,000	100,000	100,000	amount TBD
	CAPITAL PROJECTS					
91401-724-SHRF	SITE DEVELOPMENT-FENCING	76,724	0	0	0	
91401-335	MAINT & REPAIR - BUILDINGS	27,790	0	0	0	
91401-790-SHRF	OTHER EQUIPMENT-SHERIFF'S DEPT	14,460	25,679	0	0	Project completed
91401-707	BUILDING IMPROVEMENTS	0	112,500	105,701	105,701	Health building
91401-791	OTHER CONSTRUCTION	289,784	2,379,966	2,379,966	2,379,966	amount TBD
91401-791-WTR	OTHER CONSTRUCTION-WTR	89,163	1,601,017	1,112,087	1,112,087	amount TBD
91401-791-CDBGW	OTHER CONSTRUCTION-CDBG	143,910	85,746	0	0	Project completed
91401-791-ARCB	OTHER CONSTRUCTION-ARCB	39,941	0	0	0	Project completed
91402-791-TDEC	OTHER CONSTRUCTION-TDEC	371,508	5,703,129	3,586,150	3,586,150	amount TBD
	TOTAL EXPENDITURES	1,092,403	10,082,689	7,283,904	7,283,904	

PROPOSED BUDGET

ACCOUNT NO	REVENUE	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	FUND 127					
	FEDERAL GOVERNMENT					
47401	AMERICAN RESCUE PLAN ACT - GRANT #1	21,000	0	0	0	
47401-CAMPB	AMERICAN RESCUE PLAN ACT - GRANT#1 CAMPBELL COUNTY	0	96,188	0	0	Funding moved to TDEC account
47402	AMERICAN RESCUE PLAN ACT - GRANT #2 TDEC	56,293	5,606,941	3,586,150	3,586,150	TDEC reimbursement
	TOTAL FEDERAL THROUGH STATE	77,293	5,703,129	3,586,150	3,586,150	
	DIRECT FEDERAL REVENUE					
47901	LATCF - ARPA GRANT #6	50,000	0	0	0	
	TOTAL GRANT FUNDING	127,293	5,703,129	3,586,150	3,586,150	
34512	FUND BALANCE INCREASE	0	0	0	0	
	FUND BALANCE	0	4,347,936	3,697,754	3,697,754	estimated Fund Balance withdraw
	TOTAL REVENUE	127,293	10,051,065	7,283,904	7,283,904	

CLAIBORNE COUNTY BUDGET

HIGHWAY FUND

FUND 131

2025-2026

[illegible]

PROPOSED BUDGET

	FY 2025-2026							
	CLAIBORNE COUNTY HIGHWAY DEPT							
	FUND 131							
		2023-2024	2024-2025	2025-2026	2025-2026	2025-2026		
ACCOUNT		ACTUAL	BUDGET	REQUEST	PROPOSED	COMMENTS		
	EXPENDITURES							
	HWY AND BRIDGE MAINT - 62000							
62000-149	LABORERS	790,720	827,659	852,489	852,489	23 full-time employees; 3% pay increase		
62000-189	OTHER SALARIES & WAGES (BONUS)	13,975	23,344	23,344	23,344	bonus line or overtime		
62000-201	SOCIAL SECURITY	49,664	52,763	54,302	54,302			
62000-204	STATE RETIREMENT	46,157	49,869	51,324	51,324			
62000-206	LIFE INSURANCE	0	0	0	0			
62000-207	MEDICAL INSURANCE	102,900	132,042	135,000	135,000	18 employees		
62000-209	DISABILITY INSURANCE	0	0	0	0			
62000-210	UNEMPLOYMENT COMP	5,673	3,450	3,450	3,450			
62000-212	EMPLOYER MEDICARE	11,615	12,340	12,700	12,700			
62000-399	OTHER CONTRACTED SERVICE	225,952	105,000	50,000	50,000			
62000-404	ASPHALT - HOT MIX	225,763	400,000	500,000	500,000			
62000-409	CRUSHED STONE	299,993	250,000	300,000	300,000			
62000-440	PIPE	41,362	35,000	35,000	35,000			
62000-443	ROAD SIGNS	9,896	10,000	10,000	10,000			
62000-455	WOOD PRODUCTS	3,474	10,000	10,000	10,000			
62000-499	OTHER SUPPLIES AND MATERIALS	9,482	10,000	10,000	10,000	Guardrail and striping		
	TOTAL HWY BRIDGE & MAINT	1,836,628	1,921,467	2,047,609	2,047,609			

PROPOSED BUDGET

	FY 2025-2026								
	CLAIBORNE COUNTY HIGHWAY DEPT								
	FUND 131								
ACCOUNT		2023-2024	2024-2025	2025-2026	2025-2026	PROPOSED	COMMENTS		
		ACTUAL	BUDGET	REQUEST					
	EXPENDITURES								
	OPERATION & MAINT OF EQUIP - 63100								
63100-142	MECHANIC(S)	40,473	42,000	44,700	44,700	44,700	one full-time employee; 3% pay increase		
63100-189	OTHER SALARIES AND WAGES (BONUS)	707	925	1,100	1,100	1,100			
63100-201	SOCIAL SECURITY	2,546	2,662	2,840	2,840	2,840			
63100-204	STATE RETIREMENT	2,413	2,516	2,684	2,684	2,684			
63100-206	LIFE INSURANCE	0	0	0	0	0			
63100-207	MEDICAL INSURANCE	6,502	7,315	7,500	7,500	7,500			
63100-209	DISABILITY INSURANCE	0	0	0	0	0			
63100-210	UNEMPLOYMENT COMP	210	150	150	150	150			
63100-212	EMPLOYER MEDICARE	595	623	665	665	665			
63100-351	RENTALS	27,795	35,000	35,000	35,000	35,000			
63100-412	DIESEL FUEL	111,673	150,000	150,000	150,000	150,000			
63100-418	EQUIPMENT & MACH PARTS	159,716	140,000	150,000	150,000	150,000			
63100-424	GARAGE SUPPLIES	5,118	7,500	7,500	7,500	7,500			
63100-425	GASOLINE	42,622	58,000	58,000	58,000	58,000			
63100-433	LUBRICANTS	16,048	12,000	15,000	15,000	15,000			
63100-450	TIRES AND TUBES	24,141	30,000	30,000	30,000	30,000			
63100-499	OTHER SUPPLIES AND MATERIALS	6,142	7,500	7,500	7,500	7,500			
	TOTAL OPERATION & MAINT OF EQUIP	446,701	496,191	512,639	512,639	512,639			

[illegible]

PROPOSED BUDGET

	FY 2025-2026								
	CLAIBORNE COUNTY HIGHWAY DEPT								
	FUND 131								
ACCOUNT		2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS			
		ACTUAL	BUDGET	REQUEST	PROPOSED				
	REVENUE								
	COUNTY PROPERTY TAXES - 40100								
40110	CURRENT PROPERTY TAX	69,220	67,680	67,680	67,680	Funding required at one penny			
40120	TRUSTEES COLLECTIONS - PRIOR YEAR	2,300	2,000	2,300	2,300				
40130	CIR CLK/CLER & MASTER COLLECTIONS - PR Y	2,382	1,700	2,300	2,300				
40140	INTEREST	417	400	400	400				
40161	PAYMENTS IN LIEU - TVA	0	0	0	0				
40162	PAYMENTS IN LIEU - LOCAL UTILITIES	228	0	0	0				
40163	PAYMENTS IN LIEU - OTHER	60	0	0	0				
	TOTAL COUNTY PROPERTY	74,608	71,780	72,680	72,680				
	COUNTY LOCAL OPTION - 40200								
40280	MINERAL SEVERANCE TAX	37,887	40,000	40,000	40,000				
	TOTAL COUNTY LOCAL OPTION	37,887	40,000	40,000	40,000				
40320	BANK EXCISE TAX	126,000	120,000	120,000	110,000	Maint of effort-due to loss of coal			
	TOTAL BANK EXCISE TAX	126,000	120,000	120,000	110,000				
	STATUTORY LOCAL TAXES								
40340	COAL SEVERANCE TAX	457	0	0	0				
40390	OTHER STATUTORY LOCAL TAX	4,631	13,000	4,600	4,600				
	TOTAL STATUTORY LOCAL TAXES	5,088	13,000	4,600	4,600				

PROPOSED BUDGET

	FY 2025-2026								
	CLAIBORNE COUNTY HIGHWAY DEPT								
	FUND 131								
ACCOUNT		2023-2024	2024-2025	2025-2026	2025-2026	COMMENTS			
		ACTUAL	BUDGET	REQUEST	PROPOSED				
44000	OTHER LOCAL REVENUES								
44130	SALE OF MATERIALS & SUPPLIES	2,232	2,000	2,000	2,000				
44170	MISCELLANEOUS REFUNDS	4,048	1,000	1,000	1,000				
44530	SALE OF EQUIPMENT	14,875	2,500	2,500	2,500				
	TOTAL OTHER LOCAL REVENUES	21,156	5,500	5,500	5,500				
	TOTAL ALL LOCAL REVENUES	264,738	250,280	242,780	232,780				
46000	STATE OF TENNESSEE								
46200	PUBLIC SAFETY GRANTS								
46400	PUBLIC WORKS GRANT								
46410	BRIDGE PROGRAM	0	330,911	432,610	432,610	State Aid-Bridge (water st bridge)			
46420	STATE AID PROGRAM	2,793,791	269,580	196,501	196,501	State Aid-Road (couple miles of road)			
	TOTAL PUBLIC WORKS	2,793,791	600,491	629,111	629,111				
46800	OTHER STATE REVENUES								
46920	GASOLINE AND MOTOR FUEL TAX	2,507,898	2,519,963	2,638,836	2,638,836				
46925	HYBRID/ELECTRIC VEHICLE REG.	7,998	0	11,467	12,647				
46930	PETROLEUM SPECIAL TAX	21,231	20,000	21,000	21,000				
46980	OTHER STATE GRANTS	0	0	0	0				
	TOTAL OTHER STATE REVENUES	2,537,127	2,539,963	2,671,303	2,672,483				

	FY 2025-2026								
	CLAIBORNE COUNTY HIGHWAY DEPT								
	FUND 131								
		2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS			
ACCOUNT									
47000	FEDERAL GOVERNMENT								
47100	FEDERAL THRU STATE	0	0	0	0				
47114	USDA-OTHER	160,926	0	0	0				
47230	DISASTER RELIEF (FEMA)	0	0	0	0				
47230-BRG	DISASTER RELIEF (BRIDGE)	0	0	0	0				
47301-C	COVID-19 GRANT #1	160,926	0	0	0				
TOTAL									
49000	OTHER SOURCES (Non-Revenue)								
49200	Notes Issued	0	0	0	0				
49700	Insurance Recovery	4,831	0	0	0				
49800	Transfers In	0	0	0	0				
TOTAL		4,831	0	0	0				
TOTAL REVENUES		5,761,413	3,390,734	3,543,194	3,534,374				
FUND BALANCE WITHDRAW		0	444,417	652,061	662,061	State Aid Bridge & Increased Asphalt			
TOTAL REVENUE & FUND BALANCE		5,761,413	3,835,151	4,195,255	4,196,435				

CLAIBORNE COUNTY 2025-2026 BUDGET

HIGHWAY FUND MAINTENANCE OF EFFORT CALCULATION

FIVE YEAR AVERAGE										
DESCRIPTION	ACCOUNT	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL 5 YRS	BUDGET 2025-26	
CURRENT PROPERTY TAX	40110	\$ 52,551	\$ 52,176	\$ 145,952	\$ 68,274	\$ 69,154	\$ 67,680	\$ 403,236	\$ 67,680	
TRUSTEE'S COLLECTION-PRIOR	40120	\$ 1,787	\$ 1,611	\$ 1,512	\$ 4,768	\$ 2,300	\$ 2,000	\$ 12,191	\$ 2,300	
CIRCUIT/CLERK & MASTER-PRIOR	40130	\$ 1,331	\$ 1,757	\$ 3,105	\$ 2,078	\$ 2,382	\$ 1,700	\$ 11,022	\$ 2,300	
INTEREST & PENALTY	40140	\$ 347	\$ 303	\$ 409	\$ 783	\$ 417	\$ 400	\$ 2,312	\$ 400	
PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIES	40162	\$ 349	\$ -	\$ 772	\$ -	\$ 228	\$ -	\$ 1,000	\$ -	
PAYMENTS IN LIEU OF TAXES - OTHER	40163	\$ 826	\$ 785	\$ 2,399	\$ 60	\$ 60	\$ -	\$ 3,304	\$ -	
MINERAL SEVERANCE TAX	40280	\$ 61,697	\$ 34,176	\$ 27,467	\$ 45,671	\$ 40,066	\$ 40,000	\$ 187,380	\$ 40,000	
BANK EXCISE TAX	40320	\$ -	\$ -	\$ 58,000	\$ 126,000	\$ 126,000	\$ 120,000	\$ 430,000	\$ 110,000	
COAL SEVERANCE TAX	40340	\$ 196,220	\$ 4,932	\$ 47	\$ 9,084	\$ 457	\$ -	\$ 14,520	\$ -	
TOTAL LOCAL REVENUE		\$ 315,108	\$ 95,740	\$ 239,663	\$ 256,718	\$ 241,064	\$ 231,780	\$ 1,064,965	\$ 222,680	
FIVE-YEAR AVERAGE								\$ 212,993		

\$ 9,687

CLAIBORNE COUNTY BUDGET

DEBT SERVICE FUND

FUND 151

2025-2026

PROPOSED BUDGET

ACCOUNT NO	EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	FUND 151					
	Expenditures					
82110-601	PRINCIPAL ON BONDS-JC	610,000	640,000	480,000	480,000	
82120-601	PRINCIPAL ON BOND-HWY		0	0	0	
82130-601	PRINCIPAL ON BOND-SCHOOL	2,175,000	1,900,000	1,895,000	1,895,000	
	TOTAL PRINCIPAL BOND PAYMENTS	2,785,000	2,540,000	2,375,000	2,375,000	
82110-612	PRINCIPAL ON CAPITAL NOTES	230,000	365,000	443,334	513,250	ADA and Justice Center improvements
	TOTAL PRINCIPAL CAPITAL NOTES	230,000	365,000	443,334	513,250	
82120-610	PRINCIPAL CAPT LEASE - HWY	84,844	0	0	0	Highway roller paid off in 2024
	TOTAL PRINCIPAL CAP LEASE-HWY	84,844	0	0	0	
	TOTAL PRINCIPAL PAYMENTS	3,099,844	2,905,000	2,818,334	2,888,250	
82210-603-CO	INTEREST ON BONDS-COUNTY-JC	86,500	56,000	24,000	24,000	
82220-603	INTEREST ON BOND- HIGHWAY		0	0	0	
82230-603-SCH	INTEREST ON BONDS-SCHOOL	727,500	618,750	523,750	523,750	
	TOTAL INTEREST BONDS	814,000	674,750	547,750	547,750	
82210-613-CO	INTEREST ON CAPITAL NOTES	13,915	70,595	80,248	130,588	ADA and Justice Center improvements
	TOTAL INTEREST CAPITAL NOTES	13,915	70,595	80,248	130,588	
82220-611	INTEREST-CAPITAL LEASE-HWY	1,582	0	0	0	Highway roller paid off in 2024
	TOTAL INTEREST PAYMENTS	829,498	745,345	627,998	678,338	
82310-510	TRUSTEES COMMISSION	4,935	4,000	7,000	7,000	
82310-699	OTHER DEBT SERVICE	3,531	4,000	10,000	10,000	
	TOTAL ESTIMATED EXPENDITURES	3,937,808	3,658,345	3,463,332	3,583,588	

PROPOSED BUDGET

ACCT NO	REVENUE	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
	FUND 151					
	Revenue					
40110	CURRENT PROPERTY TAX	228,427	111,400	321,500	321,500	
40120	TRUSTEE'S COLLECTIONS - PRIOR	0	4,500	4,500	4,500	
40130	CIR CLK/CLK & MASTER	5,996	3,000	3,000	3,000	
40140	INTEREST & PENALTY	287	800	800	800	
40162	Payments in Lieu of Taxes-Local	0	0	0	0	
40163	PAYMENTS IN LIEU OF TAX - OTHER	196	0	0	0	
	TOTAL COUNTY PROPERTY TAX	234,906	119,700	329,800	329,800	
40240	WHEEL TAX	782,540	357,500	0	0	wheel tax ended 12/31/2024
	TOTAL LOCAL TAX	1,017,447	477,200	329,800	329,800	
44110	INTEREST EARNED	30,344	1,000	3,500	3,500	
	TOTAL RECURRING	30,344	1,000	3,500	3,500	
	SUB-TOTAL	1,047,791	478,200	333,300	333,300	
44570	CONTRIBUTIONS AND GIFTS	2,902,500	2,518,750	2,418,750	2,418,750	
	TOTAL CONTRIBUTIONS AND GIFTS	2,902,500	2,518,750	2,418,750	2,418,750	
49100	BONDS ISSUED					
49800-SW	TRANSFERS IN	0	145,600	144,950	144,950	Landfill Garbage Truck 2024
49800-HWY	TRANSFERS IN	82,308	0	0	0	Building and Tractor paid off
	TOTAL OTHER SOURCES (NON-REV)	82,308	145,600	144,950	144,950	
34580	FUND BALANCE	-40,328	515,795	566,332	686,588	Amount taken from Fund Balance
	TOTAL EST REVENUE & OTHER SOURCES	3,992,271	3,658,345	3,463,332	3,583,588	
	TOTAL OTHER SOURCES (NON-REV)					
	TOTAL EST REVENUE & OTHER SOURCES					

CLAIBORNE COUNTY 2025-2026 BUDGET

DEBT SCHEDULE

SCHEDULE OF OUTSTANDING DEBT AND BUDGETED DEBT SERVICE
FISCAL YEAR 2026

FUND	TYPE OF DEBT	LOAN NAME/DESCRIPTION	AUTHORIZED & UNISSUED	TOTAL PRINCIPAL OUTSTANDING AT 6/30/2025	FY 2026 BUDGETED ANNUAL DEBT SERVICE		
					PRINCIPAL	INTEREST	TOTAL
GENERAL DEBT SERVICE	BONDS	SERIES 2020	\$ 2,285,000.00	\$ 480,000.00	\$ 480,000.00	\$ 24,000.00	\$ 504,000.00
	CAPITAL OUTLAY-SOLID WASTE 2020	TRASH TRUCK, DOZER	\$ 425,000.00	\$ 85,000.00	\$ 85,000.00	\$ 1,657.50	\$ 86,657.50
	CAPITAL OUTLAY-SOLID WASTE 2023	BACKHOE	\$ 135,000.00	\$ 45,000.00	\$ 45,000.00	\$ 1,350.00	\$ 46,350.00
	CAPITAL OUTLAY-COUNTY 2020	WATERLINES	\$ 500,000.00	\$ 100,000.00	\$ 100,000.00	\$ 2,290.00	\$ 102,290.00
	BONDS-2025	ADA & JUSTICE CENTER IMPROVEMENTS	\$ 1,839,000.00	\$ 1,839,000.00	\$ 153,250.00	\$ 110,340.00	\$ 263,590.00
	CAPITAL OUTLAY-COUNTY 2024	GARBAGE TRUCK	\$ 390,000.00	\$ 260,000.00	\$ 130,000.00	\$ 14,950.00	\$ 144,950.00
EDUCATION DEBT SERVICE							
	BONDS	2020	\$ 16,860,000.00	\$ 10,475,000.00	\$ 1,895,000.00	\$ 523,750.00	\$ 2,418,750.00
	BONDS	GO 2020	\$ 2,065,000.00	\$ -	\$ -	\$ -	\$ -
TOTAL OUTSTANDING DEBT FOR CLAIBORNE CO GOVERNMENT			\$ 24,499,000.00	\$ 13,284,000.00	\$ 2,888,250.00	\$ 678,337.50	\$ 3,566,587.50

CLAIBORNE COUNTY BUDGET

GENERAL CAPITAL PROJECTS FUND

FUND 171

2025-2026

PROPOSED BUDGET

FY 2025-2026									
CLAIBORNE COUNTY GENERAL CAPITAL PROJECTS									
FUND 171									
ACCOUNT	EXPENDITURES	2023-24 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS			
91130	PUBLIC SAFETY PROJECTS								
91130-707	BUILDINGS IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 989,000	Sheriff Roof & HVAC			
91190	GENERAL GOVERNMENT PROJECTS								
91190-734	DISABILITIES ACT IMPROVEMENTS	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 850,000	ADA Compliance projects			
	TOTALS	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,839,000				

FY 2025-2026									
CLAIBORNE COUNTY GENERAL CAPITAL PROJECTS									
FUND 171									
ACCOUNT	REVENUE	2023-24 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS			
49000	Other Sources (Non-Revenue)								
49100	Bonds Issued	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -				
49200	Notes Issued	\$ -	\$ -	\$ -	\$ 1,839,000	12 year capital outlay note			
49800	Transfers In	\$ -	\$ -	\$ -	\$ -				
49000	Total Other Sources	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,839,000				
34585	FUND BALANCE	\$ -	\$ -	\$ -	\$ -				
	TOTALS	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,839,000				

CLAIBORNE COUNTY BUDGET

HIGHWAY CAPITAL FUND

FUND 176

2025-2026

PROPOSED BUDGET

FY 2025-2026						
CLAIBORNE COUNTY HIGHWAY DEPT						
FUND 176						
ACCOUNT	EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
91200	HIGHWAY & STREET CAPITAL PROJECTS					
91200-404	ASPHALT	198,585	200,000	200,000	200,000	
91200-405	OIL FOR T & C	250,589	252,135	263,017	263,017	
91200-409	CRUSHED STONE	82,833	157,313	157,313	157,313	
91200-714	HIGHWAY EQUIPMENT	186,852	200,000	200,000	200,000	2-Short Arm Tractors-Partial Pay
91200-510	TRUSTEES COMMISSION	2,157	3,000	3,000	3,000	
99100-590	TRANSFERS TO OTHER FUNDS *	13,108	0	0	0	
	TOTALS	734,126	812,448	823,330	823,330	

* FUNDS TRANSFERRED TO FUND 151 TO PAY DEBT ON EQUIPMENT

FY 2025-2026						
CLAIBORNE COUNTY HIGHWAY DEPT						
FUND 176						
ACCOUNT	REVENUE	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 PROPOSED	COMMENTS
40110	CURRENT PROPERTY TAX	103,835	101,520	101,520	101,520	Required funding is 1.5 pennies
40120	TRUSTEE'S COLLECTION PRIOR	3,448	3,000	3,000	3,000	
40130	CIR CLK/CLER & MAST PRIOR	3,574	3,000	3,000	3,000	
40140	INTEREST AND PENALTY	625	500	500	500	
40161	PAYMENTS IN LIEU - TVA	0	0	0	0	
40162	PAYMENTS IN LIEU OF TAX - LOC UTIL	342	0	310	310	
40163	PAYMENTS IN LIEU OF TAX - OTHER	89	0	0	0	
46851	STATE REVENUE SHARING - TVA	0	0	0	0	
40240	WHEEL TAX	727,650	715,000	715,000	715,000	
34585	FUND BALANCE	-105,438	-10,572			
	TOTALS	734,126	812,448	823,330	823,330	

CLAIBORNE COUNTY BUDGET

SCHOOL FUNDS

FUNDS 141 – 142 - 143

2025-2026

	ACCOUNT NO.	ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES (APPROPRIATIONS) AND OTHER USES				
			(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1		ESTIMATED REVENUES AND OTHER SOURCES				
2	40000	Local Taxes	\$10,569,940	\$10,569,940	\$0	\$0
3	41000	Licenses & Permits	\$2,300	2,300	0	0
4	43000	Charges for Current Services	\$1,785,859	240,700	0	1,545,159
5	44000	Other Local Revenues	\$474,800	462,300	0	12,500
6	46500	State Education Funds	\$32,730,442	32,700,442	0	30,000
7	46800	Other State Revenues	\$3,922,572	3,922,572	0	0
8	47100	Federal Funds Received Thru State	\$7,678,948	141,555	4,141,090	3,396,303
9	47600	Direct Federal Revenues	\$0	0	0	0
10	48000	Other Governments	\$100,000	100,000	0	0
11	49000	Other Sources	\$0	0	0	0
12						
13	14100	TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$57,264,861	\$48,139,809	\$4,141,090	\$4,983,962
14						
15	30000	Reserves and/or Fund Balances	\$3,184,376	\$3,184,376	\$0	\$0
16						
17		TOTAL AVAILABLE FUNDS	\$60,449,237	\$51,324,185	\$4,141,090	\$4,983,962
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Sys #
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System Name
Claiborne

	ACCOUNT NO.	ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES (APPROPRIATIONS) AND OTHER USES	(1) TOTAL ALL FUNDS		(2) GENERAL PURPOSE FUND 141		(3) FEDERAL PROJECTS FUND 142		(4) CENTRAL CAFETERIA FUND 143	
1		EXPENDITURES (APPROPRIATIONS)								
2		Instruction								
3	71100	Regular Instruction Program	\$21,776,793		\$20,149,947		\$1,626,846		\$0	
4	71200	Special Education Program	\$5,430,519		3,899,005		1,531,514		0	
5	71300	Vocational Education Program	\$4,123,413		4,054,367		69,046		0	
6	72215	Alternative Instruction Program	\$117,462		117,462		0		0	
7										
8		Support Services								
9	72110	Attendance	\$160,260		160,260		0		0	
10	72120	Health Services	\$754,185		754,185		0		0	
11	72130	Other Student Support	\$1,317,534		1,102,298		215,236		0	
12	72210	Regular Instruction Program	\$1,922,267		1,310,604		611,663		0	
13	72510	Accounting/Budgeting	\$302,274		302,274		0		0	
14	72220	Special Education Program	\$966,690		890,965		75,725		0	
15	72230	Vocational Education Program	\$116,152		110,592		5,560		0	
16	72250	Technology	\$733,383		733,383		0		0	
17	72310	Board of Education	\$3,615,469		3,615,469		0		0	
18	72320	Office of Superintendent	\$617,394		617,394		0		0	
19	72410	Office of Principal	\$1,705,326		1,705,326		0		0	
20	72610	Operation of Plant	\$2,346,233		2,346,233		0		0	
21	72620	Maintenance of Plant	\$2,451,050		2,451,050		0		0	
22	72710	Transportation	\$1,816,528		1,811,528		5,000		0	
23	72810	Central and Other	\$155,893		155,893		0		0	
24		Operation of Non-Instructional Services	\$0		0					
25	73100	Food Service	\$4,983,962		0		0		4,983,962	
26	73300	Community Services	\$715,814		715,814		0		0	
27	73400	Early Childhood Education	\$616,886		616,886		0		0	
28	73905	American Rescue Plan								
29	76100	Regular Capital Outlay	\$1,282,000		1,282,000		0		0	
30	80000	Education Debt Services	\$2,421,250		2,421,250		0		0	
31	99000	Other Uses (Transfers)	\$500		0		500		0	
32										
33										
34		TOTAL EXPENDITURES (APPROPRIATIONS)	\$60,449,237		\$51,324,185		\$4,141,090		\$4,983,962	
35		*Check should be 0	\$0		\$0		\$0		\$0	

*Check should be 0

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	ACCOUNT NO.	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1	41000	Licenses and Permits				
2	41100	Licenses				
3	41110	Marriage Licenses	\$2,300	\$2,300	\$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	\$2,300	\$2,300	\$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 - SAC C	\$240,000	240,000	0	0
18	43521	Lunch Payments - Children	\$0	0	0	0
19	43522	Lunch Payments - Adults	\$40,000	0	0	40,000
20	43523	Income from Breakfast	\$0	0	0	0
21	43524	Special Milk Sales	\$60,000	0	0	60,000
22	43525	Ala Carte Sales	\$0	0	0	0
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 LEA's	\$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	\$0	0	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	\$1,445,859	700	0	1,445,159
38						
39	43000	Total Charges for Current Services	\$1,785,859	\$240,700	\$0	\$1,545,159
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ACCOUNT NO.		ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1	44000	Other Local Revenues				
2	44100	Recurring Items		\$57,000	\$0	\$10,000
3	44110	Investment Income	\$67,000	0	0	0
4	44120	Lease/Rentals	\$0	0	0	0
5	44130	Sale of Materials & Supplies	\$0	0	0	0
6	44160	Retirees' Insurance Payments	\$350,000	350,000	0	0
7	44170	Miscellaneous Refunds	\$12,500	10,000	0	2,500
8						
9	44500	Nonrecurring Items				
10	44510	Accrued Interest on Debt Issues	\$0	0	0	0
11	44520	Insurance Recovery	\$0	0	0	0
12	44530	Sale of Equipment	\$0	0	0	0
13	44540	Sale of Property	\$0	0	0	0
14	44550	Rentals of Materials - 1 & 1 House	\$0	0	0	0
15	44560	Damages Recovered from Individuals	\$0	0	0	0
16	44570	Contributions & Gifts	\$45,000	45,000	0	0
17	44990	Other Local Revenue	\$300	300	0	0
18						
19	44000	Total Other Local Revenues	\$474,800	\$462,300	\$0	\$12,500
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ACCOUNT NO.		ESTIMATED REVENUES		(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1	46000	State of Tennessee					
2	46500	State Education Funds		\$31,687,417	\$31,687,417	\$0	\$0
3	46510	Tennessee Investment in Student Achievement (TISA)		\$21,941	\$21,941	\$0	\$0
4	46513	TISA - On behalf Payments		\$616,884	\$616,884	\$0	\$0
5	46515	Early Childhood Education		\$30,000	\$0	\$0	\$0,000
6	46520	School Food Service		\$0	\$0	\$0	\$0
7	46550	Driver Education		\$350,000	\$350,000	\$0	\$0
8	46590	Other state revenues		\$0	\$0	\$0	\$0
9	46591	CHS/ARRA		\$0	\$0	\$0	\$0
10	46594	FRC/ARRA		\$0	\$0	\$0	\$0
11	46595	SSMS/ARRA		\$24,200	\$24,200	\$0	\$0
12	46610	Career Ladder		\$0	\$0	\$0	\$0
13	46612	Career Ladder - Extended Contract		\$0	\$0	\$0	\$0
14	46790	Other Vocational		\$0	\$0	\$0	\$0
15							
16	46500	Total State Education Funds		\$32,730,442	\$32,700,442	\$0	\$30,000
17							
18	46800	Other State Revenues		\$0	\$0	\$0	\$0
19	46820	Income Tax		\$0	\$0	\$0	\$0
20	46830	Beer Tax		\$0	\$0	\$0	\$0
21	46850	Mixed Drink Tax		\$0	\$0	\$0	\$0
22	46851	State Revenue Sharing - TVA		\$3,862,572	\$3,862,572	\$0	\$0
23	46980	Other State Grants	ISM Grant	\$60,000	\$0	\$0	\$0
24	46990	Other State Revenues		\$0	\$0	\$0	\$0
25							
26	46800	Total Other State Revenues		\$3,922,572	\$3,922,572	\$0	\$0
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ACCOUNT NO.	ESTIMATED REVENUES	(1)	(2)	(3)	(4)
		TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1	Federal Government				
2	Federal through State				
3	USDA School Lunch Program	\$2,000,000	\$0	\$0	\$2,000,000
4	USDA Commodities	\$336,303	0	0	336,303
5	Breakfast	\$900,000	0	0	900,000
6	USDA - Other	\$160,000	0	0	160,000
7	Adult Education State Grant Program	\$0	0	0	0
8	Vocational Education Basic Grants to States	\$106,771	0	106,771	0
9	Community Based Organizations	\$0	0	0	0
10	Other Vocational	\$0	0	0	0
11	Title I - Grants to Local Education Agencies	\$1,906,191	0	1,906,191	0
12	Special Education Grants to the States - IDEA	\$1,510,162	0	1,510,162	0
13	Special Education Preschool Grants	\$97,077	0	97,077	0
14	Rural Education	\$195,334	0	195,334	0
15	Title II - Eisenhower Professional Development State Grants	\$325,555	0	325,555	0
16	ESSER 1.0	\$0	0	0	0
17	ESSER 2.0	\$0	0	0	0
18	ESSER 3.0	\$0	0	0	0
19	ARP IDEA	\$0	0	0	0
20	ARP Preschool	\$0	0	0	0
21	Other Federal Through State	\$141,555	141,555	0	0
22					
23	Total Federal Through State	\$7,678,948	\$141,555	\$4,141,090	\$3,396,303
24					
25					
26	Direct Federal Revenues				
27	Public Law 874 - Maintenance & Operation	\$0	\$0	\$0	\$0
28	ROTC Reimbursement	\$0	0	0	0
29	Energy Grant	\$0	0	0	0
30	Other Direct Federal Revenues	\$0	0	0	0
31					
32	Total Direct Federal Government	\$0	\$0	\$0	\$0
33					
34	Total Federal Government	\$7,678,948	\$141,555	\$4,141,090	\$3,396,303
35					
36	TOTAL ESTIMATED REVENUES	\$57,164,861	\$48,039,809	\$4,141,090	\$4,983,962
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ACCOUNT NO.	ESTIMATED REVENUES	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
48100	Other Governments				
48130	Contributions	\$100,000	\$100,000	\$0	\$0
48100	Total Other Governments	\$100,000	\$100,000	\$0	\$0
49000	Other Sources				
49100	Bond Issued	\$0	\$0	\$0	\$0
49200	Note Issued	\$0	\$0	\$0	\$0
49300	Capitalized Leases Issued	\$0	\$0	\$0	\$0
49400	Refunding Debt Issued	\$0	\$0	\$0	\$0
49500	Other Loans Issued	\$0	\$0	\$0	\$0
49800	Transfers In (complete schedule below)	\$0	\$0	\$0	\$0
49810	City General Fund Transfers (complete schedule below)	\$0	\$0	\$0	\$0
49000	Total Other Sources	\$0	\$0	\$0	\$0
14100	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$57,264,861	\$48,139,809	\$4,141,090	\$4,983,962

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
34000	RESERVES AND/OR FUND BALANCE 7/01/2012				
34210	LOCAL RESERVES				
34220	Reserved for Unemployment Compensation	\$0	\$0	\$0	\$0
34230	Reserved for Vocational Projects	\$0	\$0	\$0	\$0
34250	Reserved for Food Service	\$0	\$0	\$0	\$0
34290	Reserved for Vocational Building Maintenance	\$0	\$0	\$0	\$0
34383	Other Local Education Reserves	\$0	\$0	\$0	\$0
34384	STATE RESERVES				
34379	Reserved for Driver Education	\$0	\$0	\$0	\$0
34380	Reserved for Career Ladder Extended Contract	\$0	\$0	\$0	\$0
34383	Reserved for Career Ladder Program	\$0	\$0	\$0	\$0
34384	Reserved for Technology	\$0	\$0	\$0	\$0
34385	Reserved for Education Edge	\$0	\$0	\$0	\$0
34386	Reserved for Early Childhood Education	\$0	\$0	\$0	\$0
34390	Reserved for Basic Education Program	\$0	\$0	\$0	\$0
34440	Other State Education Reserves	\$0	\$0	\$0	\$0
34410	FEDERAL RESERVES				
34420	Reserved for Title I - Grants to Local Education Agencies	\$0	\$0	\$0	\$0
34430	Reserved for Title V - Innovative Ed. Program Strategies	\$0	\$0	\$0	\$0
34440	Reserved for Special Education-Grants to States - IDEA	\$0	\$0	\$0	\$0
34570	Other Federal Reserves	\$0	\$0	\$0	\$0
34780	DESIGNATED FUND BALANCE				
34785	Restricted for operation on non-instructional services	\$0	\$0	\$0	\$0
34765	Assigned for Debt Service	\$0	\$0	\$0	\$0
35140	Assigned for Capital Projects	\$52,965	\$52,965	\$0	\$0
39000	Assigned for Support Services	\$0	\$0	\$0	\$0
39000	Designated for Purpose #4	\$3,131,411	\$3,131,411	\$0	\$0
39000	Undesignated Fund Balance	\$3,184,376	\$3,184,376	\$0	\$0
30000	TOTAL RESERVES AND/OR FUND BALANCES	\$60,449,237	\$51,324,185	\$4,141,090	\$4,983,962
	TOTAL AVAILABLE FUNDS				

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EXPENDITURES (APPROPRIATIONS)		(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
ACCOUNT NO.					
1	INSTRUCTION - 71000				
2	REGULAR INSTRUCTION PROGRAM (71100)				
3	71100 116 Teachers	\$14,180,757	13,488,757	692,000	\$0
4	71100 117 Career Ladder Program	\$11,500	11,500	0	0
5	71100 127 Career Ladder Extended Contracts	\$0	0	0	0
6	71100 128 Homebound Teachers	\$0	0	0	0
7	71100 162 Clerical Personnel	\$0	0	0	0
8	71100 163 Educational Assistants	\$1,306,158	934,158	372,000	0
9	71100 188 Bonus Payments	\$0	0	0	0
10	71100 189 Other Salaries & Wages	\$0	0	0	0
11	71100 195 Certified Substitute Teachers	\$298,994	255,794	43,200	0
12	71100 201 Social Security	\$970,981	902,181	68,800	0
13	71100 204 State Retirement	\$915,319	847,519	67,800	0
14	71100 206 Life Insurance	\$59,400	56,520	2,880	0
15	71100 207 Medical Insurance	\$2,129,694	1,003,998	229,696	0
16	71100 208 Dental Insurance	\$0	0	0	0
17	71100 210 Unemployment Compensation	\$30,070	26,550	3,520	0
18	71100 212 Employer Medicare	\$229,306	213,009	16,297	0
19	71100 217 Hybrid Retirement	\$1,000	1,000	0	0
20	71100 311 Contracts with Other School Systems	\$0	0	0	0
21	71100 330 Operating Lease Payments	\$0	0	0	0
22	71100 336 Maintenance & Repair Services - Equipment	\$0	0	0	0
23	71100 356 Tuition	\$25,400	25,400	0	0
24	71100 369 Contracts for Substitute Teachers - Certified	\$0	0	0	0
25	71100 399 Other Contracted Services	\$1,600	1,600	0	0
26	71100 429 Instructional Supplies & Materials	\$279,676	168,000	111,676	0
27	71100 471 Software	\$0	0	0	0
28	71100 430 Textbooks - electric	\$239,000	239,000	0	0
29	71100 449 Textbooks - bound	\$1,044,270	1,044,270	0	0
30	71100 499 Other Supplies & Materials	\$29,477	10,500	18,977	0
31	71100 595 TISA - On-behalf Payments	\$21,941	21,941	0	0
32	71100 599 Other Charges	\$2,250	2,250	0	0
33	71100 722 Regular Instruction Equipment	\$0	0	0	0
34					
35					
36	71100 TOTAL REGULAR INSTRUCTION PROGRAM	\$21,776,793	\$20,149,947	\$1,626,846	\$0
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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		SPECIAL EDUCATION PROGRAM (71200)					
3	71200 116	Teachers		\$2,275,374	\$2,230,549	\$44,825	\$0
4	71200 117	Career Ladder Program		\$4,000	4,000	0	0
5	71200 127	Career Ladder Extended Contracts		\$0	0	0	0
6	71200 128	Homebound Teachers		\$0	0	0	0
7	71200 162	Clerical Personnel		\$0	0	0	0
8	71200 163	Educational Assistants		\$1,543,799	311,771	1,232,028	0
9	71200 171	Speech Pathologist		\$479,706	467,890	11,816	0
10	71200 189	Other Salaries & Wages		\$0	0	0	0
11	71200 195	Certified Substitute Teachers		\$76,500	40,740	35,760	0
12	71200 198	Non-certified Substitute Teachers		\$0	0	0	0
13	71200 201	Social Security		\$248,092	189,407	58,685	0
14	71200 204	State Retirement		\$234,561	176,552	58,009	0
15	71200 206	Life Insurance		\$11,410	11,160	250	0
16	71200 207	Medical Insurance		\$336,132	323,784	12,348	0
17	71200 208	Dental Insurance		\$0	0	0	0
18	71200 210	Unemployment Compensation		\$11,898	5,850	6,048	0
19	71200 212	Employer Medicare		\$58,636	44,297	14,339	0
20	71200 217	Hybrid Retirement		\$1,000	1,000	0	0
21	71200 310	Contracts W/Other Public Agencies		\$0	0	0	0
22	71200 311	Contracts W/Other School Systems		\$0	0	0	0
23	71200 312	Contracts W/Private Agencies		\$10,664	10,664	0	0
24	71200 322	Evaluation & Testing		\$3,000	3,000	0	0
25	71200 330	Operating Lease Payments		\$0	0	0	0
26	71200 336	Maintenance & Repair Services - Equipment		\$8,841	8,841	0	0
27	71200 356	Tuition		\$0	0	0	0
28	71200 369	Contracts for Substitute Teachers -Certified		\$0	0	0	0
29	71200 370	Contracts for Substitute Teachers Non-certified		\$0	0	0	0
30	71200 399	Other Contracted Services		\$0	0	0	0
31	71200 429	Instructional Supplies & Materials		\$34,744	12,000	22,744	0
32	71200 449	Textbooks		\$2,500	2,500	0	0
33	71200 499	Other Supplies & Materials		\$54,661	20,000	34,661	0
34	71200 535	Fee Waivers		\$0	0	0	0
35	71200 599	Other Charges		\$0	0	0	0
36	71200 725	Special Education Equipment		\$35,001	35,000	1	0
37							
38	71200	TOTAL SPECIAL EDUCATION PROGRAM		\$5,430,519	\$3,899,085	\$1,531,514	\$0

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EXPENDITURES (APPROPRIATIONS)

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NO.

		(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CATERIA FUND 143
1	INSTRUCTION - 71000				
2	VOCATIONAL EDUCATION PROGRAM (71300)				
3	Teachers	\$1,284,686	\$1,284,686	\$0	\$0
4	Career Ladder Program	\$0	0	0	0
5	Guidance Personnel	\$0	0	0	0
6	Clerical Personnel	\$0	0	0	0
7	Educational Assistants	\$0	0	0	0
8	Other Salaries & Wages	\$2,000	2,000	0	0
9	Certified Substitute Teachers	\$50,742	50,742	0	0
10	Non-certified Substitute Teachers	\$0	0	0	0
11	Social Security	\$82,860	82,860	63	0
12	State Retirement	\$74,234	74,234	107	0
13	Life Insurance	\$5,357	5,357	0	0
14	Medical Insurance	\$190,548	190,548	0	0
15	Dental Insurance	\$0	0	0	0
16	Unemployment Compensation	\$2,109	2,099	10	0
17	Employer Medicare	\$19,394	19,364	30	0
18	Hybrid Retirement	\$1,000	1,000	0	0
19	Contracts W/Other School Systems	\$0	0	0	0
20	Operating Lease Payments	\$0	0	0	0
21	Maintenance & Repair Services - Equipment	\$0	0	0	0
22	Tuition	\$0	0	0	0
23	Contracts for Substitute Teachers - Certified	\$0	0	0	0
24	Contracts for Substitute Teachers Non-certified	\$49,825	14,800	5,925	0
25	Other Contracted Services	\$212,781	199,164	13,617	0
26	Instructional Supplies & Materials	\$0	0	0	0
27	T & I Construction Materials	\$0	0	0	0
28	Textbooks	\$0	0	0	0
29	Software	\$410,117	367,737	42,380	0
30	Other Supplies & Materials	\$218,180	217,650	500	0
31	Fee Waivers	\$0	0	0	0
32	Other Charges	\$1,078,880	1,078,880	0	0
33	Vocational Instruction Equipment	\$440,700	435,386	5,314	0
34					
35					
36	TOTAL VOCATIONAL EDUCATION PROGRAM	\$4,123,413	\$4,054,367	\$69,046	\$0
37					
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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		ALTERNATIVE INSTRUCTION PROGRAM (72215)				
3	72215-116	Teachers	\$63,110	\$63,110	\$0	\$0
4	72215-117	Career Ladder Program	\$500	\$500	0	0
5	72215-118	Career Ladder Extended Contracts	\$0	0	0	0
6	72215-162	Clerical Personnel	\$0	0	0	0
7	72215-189	Other Salaries & Wages	\$37,545	37,545	0	0
8	72215-195	Certified Substitute Teachers	\$0	0	0	0
9	72215-198	Non-certified Substitute Teachers	\$0	0	0	0
10	72215-201	Social Security	\$3,913	3,913	0	0
11	72215-204	State Retirement	\$3,642	3,642	0	0
12	72215-206	Life Insurance	\$240	240	0	0
13	72215-207	Medical Insurance	\$3,865	3,865	0	0
14	72215-208	Dental Insurance	\$0	0	0	0
15	72215-210	Unemployment Compensation	\$180	180	0	0
16	72215-212	Employer Medicare	\$1,467	1,467	0	0
17	72215-299	Other Fringe Benefits	\$0	0	0	0
18	72215-336	Maintenance & Repair Services - Equipment	\$0	0	0	0
19	72215-355	Travel	\$500	500	0	0
20	72215-370	Contracts for Substitute Teachers Non-certified	\$0	0	0	0
21	72215-399	Other Contracted Services	\$0	0	0	0
22	72215-429	Instructional Supplies and Materials	\$0	0	0	0
23	72215-449	Textbooks	\$0	0	0	0
24	72215-499	Other Supplies & Materials	\$2,500	2,500	0	0
25	72215-599	Other Charges	\$0	0	0	0
26	72215-790	Other Equipment	\$0	0	0	0
27						
28	72215	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$117,462	\$117,462	\$0	\$0
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37	71000	TOTAL INSTRUCTIONAL EXPENDITURES	\$31,330,725	\$28,103,319	\$3,227,406	\$0
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		EXPENDITURES (APPROPRIATIONS)		(1)	(2)	(3)	(4)
ACCOUNT NO.				TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000					
2		STUDENTS (72100)					
3		ATTENDANCE (72110)					
4							
5	72110 105	Supervisor/Director		\$84,708	\$84,708	\$0	\$0
6	72110 117	Career Ladder Program		\$1,000	1,000	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		\$37,710	37,710	0	0
10	72110 189	Other Salaries & Wages		\$0	0	0	0
11	72110 201	Social Security		\$7,652	7,652	0	0
12	72110 204	State Retirement		\$7,156	7,156	0	0
13	72110 206	Life Insurance		\$240	240	0	0
14	72110 207	Medical Insurance		\$14,074	14,074	0	0
15	72110 208	Dental Insurance		\$0	0	0	0
16	72110 210	Unemployment Compensation		\$180	180	0	0
17	72110 212	Employer Medicare		\$1,790	1,790	0	0
18	72110 217	Hybrid Retirement		\$0	0	0	0
19	72110 307	Communication		\$0	0	0	0
20	72110 317	Data Processing Services		\$0	0	0	0
21	72110 330	Operating Lease Payments		\$0	0	0	0
22	72110 336	Maintenance & Repair Services - Equipment		\$0	0	0	0
23	72110 348	Postal Charges		\$0	0	0	0
24	72110 355	Travel		\$3,000	3,000	0	0
25	72110 399	Other Contracted Services		\$0	0	0	0
26	72110 499	Other Supplies & Materials		\$2,000	2,000	0	0
27	72110 524	In-Service/Staff Development		\$0	0	0	0
28	72110 599	Other Charges		\$0	0	0	0
29	72110 704	Attendance Equipment		\$750	750	0	0
30							
31							
32	72110	TOTAL ATTENDANCE		\$160,260	\$160,260	\$0	\$0
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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		HEALTH SERVICES (72120)					
4							
5	72120 105	Supervisor	\$79,572		\$79,572	\$0	\$0
6	72120 130	Social Workers	\$70,000		\$70,000		
7	72120 131	Medical Personnel	\$401,846		401,846	0	0
8	72120 189	Other Salaries & Wages	\$0		0	0	0
9	72120 201	Social Security	\$34,188		34,188	0	0
10	72120 204	State Retirement	\$33,864		33,864	0	0
11	72120 206	Life Insurance	\$720		720	0	0
12	72120 207	Medical Insurance	\$51,221		51,221	0	0
13	72120 210	Unemployment Compensation	\$1,260		1,260	0	0
14	72120 212	Employer Medicare	\$7,996		7,996	0	0
15	72120 217	Hybrid Retirement	\$1,000		1,000	0	0
16	72120 307	Communication	\$0		0	0	0
17	72120 330	Operating Lease Payments	\$0		0	0	0
18	72120 336	Maintenance & Repair Services - Equipment	\$0		0	0	0
19	72120 348	Postal Charges	\$0		0	0	0
20	72120 355	Travel	\$6,000		6,000	0	0
21	72120 399	Other Contracted Services	\$0		0	0	0
22	72120 413	Drugs & Medical Supplies	\$10,500		10,500	0	0
23	72120 499	Other Supplies & Materials	\$56,018		56,018	0	0
24	72120 524	In-Service/Staff Development	\$0		0	0	0
25	72120 599	Other Charges	\$0		0	0	0
26	72120 735	Health Equipment	\$0		0	0	0
27							
28							
29	72120	TOTAL HEALTH SERVICES	\$754,185		\$754,185	\$0	\$0
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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	OTHER STUDENT SUPPORT (72130)				
4	Career Ladder Program	\$2,000		\$0	\$0
5	Guidance Personnel	\$680,979		0	0
6	Psychological Personnel	\$0	0	0	0
7	Career Ladder - Extended Contracts	\$0	0	0	0
8	Social Workers	\$97,160	0	97,160	0
9	Assessment Personnel	\$0	0	0	0
10	Secretary(s)	\$0	0	0	0
11	Clerical Personnel	\$0	0	0	0
12	Attendants	\$0	0	0	0
13	School Resource Officer	\$0	0	0	0
14	Other Salaries & Wages	\$75,000	75,000	0	0
15	Social Security	\$48,421	42,345	6,076	0
16	State Retirement	\$46,381	39,408	6,973	0
17	Life Insurance	\$2,804	2,324	480	0
18	Medical Insurance	\$99,144	61,148	37,996	0
19	Dental Insurance	\$0	0	0	0
20	Unemployment Compensation	\$1,072	872	200	0
21	Employer Medicare	\$11,325	9,904	1,421	0
22	Hybrid Retirement	\$1,000	1,000	0	0
23	Communication	\$0	0	0	0
24	Contracts with Government Agencies	\$0	0	0	0
25	Contracts with Other School Systems	\$0	0	0	0
26	Evaluation & Testing	\$21,000	21,000	0	0
27	Operating Lease Payments	\$0	0	0	0
28	Maintenance & Repair Services - Equipment	\$0	0	0	0
29	Postal Charges	\$0	0	0	0
30	Travel	\$15,950	12,950	3,000	0
31	Other Contracted Services	\$55,000	55,000	0	0
32	Other Supplies & Materials	\$29,364	4,609	24,764	0
33	In-Service/Staff Development	\$62,580	51,768	10,812	0
34	Other Charges	\$68,354	42,000	26,354	0
35	Other Equipment	\$0	0	0	0
36					
37					
38	72130 TOTAL OTHER STUDENT SUPPORT	\$1,317,534	\$1,102,298	\$215,236	\$0
39					
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	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1)	(2)	(3)	(4)
			TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		INSTRUCTIONAL STAFF (72200)				
3		REGULAR INSTRUCTION PROGRAM (72210)				
4						
5	72210 105	Supervisor/Director	\$446,395	\$362,395	\$84,000	\$0
6	72210 117	Career Ladder Program	\$3,000	3,000	0	0
7	72210 127	Career Ladder Extended Contracts	\$0	0	0	0
8	72210 129	Librarian(s)	\$368,659	368,659	0	0
9	72210 161	Secretary(s)	\$0	0	0	0
10	72210 162	Clerical Personnel	\$0	0	0	0
11	72210 163	Educational Assistants	\$50,164	50,164	0	0
12	72210 189	Other Salaries & Wages	\$281,644	124,154	157,490	0
13	72210 195	Certified Substitute Teachers	\$0	0	0	0
14	72210 196	In-Service Training	\$0	0	0	0
15	72210 198	Non-certified Substitute Teachers	\$0	0	0	0
16	72210 201	Social Security	\$72,820	56,320	16,500	0
17	72210 204	State Retirement	\$70,459	52,459	18,000	0
18	72210 206	Life Insurance	\$3,840	2,880	960	0
19	72210 207	Medical Insurance	\$130,272	84,616	45,656	0
20	72210 208	Dental Insurance	\$0	0	0	0
21	72210 210	Unemployment Compensation	\$1,750	1,350	400	0
22	72210 212	Employer Medicare	\$17,072	13,172	3,900	0
23	72210 217	Hybrid Retirement	\$1,000	1,000	0	0
24	72210 307	Communication	\$0	0	0	0
25	72210 348	Postal Charges	\$0	0	0	0
26	72210 355	Travel	\$11,020	5,000	6,020	0
27	72210 369	Contracts for Substitute Teachers -Certified	\$0	0	0	0
28	72210 370	Contracts for Substitute Teachers Non-certified	\$0	0	0	0
29	72210 399	Other Contracted Services	\$10,350	10,350	0	0
30	72210 432	Library Books/Media	\$61,000	61,000	0	0
31	72210 437	Periodicals	\$0	0	0	0
32	72210 471	Software	\$44,910	0	44,910	0
33	72210 499	Other Supplies & Materials	\$49,746	19,746	30,000	0
34	72210 524	In Service/Staff Development	\$103,468	20,000	83,468	0
35	72210 599	Other Charges	\$105,559	200	105,359	0
36	72210 790	Other Equipment	\$89,139	74,139	15,000	0
37						
38	72210	TOTAL REGULAR INSTRUCTION PROGRAM	\$1,922,267	\$1,310,604	\$611,663	\$0

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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					
3	ACCOUNTING/BUDGETING (72510)				
4					
5	72510 189 Other Salaries & Wages	\$0	0	0	0
6	72510 201 Social Security	\$0	0	0	0
7	72510 204 State Retirement	\$0	0	0	0
8	72510 206 Life Insurance	\$0	0	0	0
9	72510 207 Medical Insurance	\$0	0	0	0
10	72510 208 Dental Insurance	\$0	0	0	0
11	72510 210 Unemployment Compensation	\$0	0	0	0
12	72510 212 Employer Medicare	\$0	0	0	0
13	72510 316 Contributions	\$302,274	102,274	0	0
14	72510 499 Other Supplies & Materials	\$0	0	0	0
15	72510 524 In Service/Staff Development	\$0	0	0	0
16	72510 599 Other Charges	\$0	0	0	0
17	72510 790 Other Equipment	\$0	0	0	0
18					
19	72510 TOTAL ACCOUNTING/BUDGETING	\$302,274	\$302,274	\$0	\$0
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	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1)	(2)	(3)	(4)
			TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		INSTRUCTIONAL STAFF (72200)				
3		SPECIAL EDUCATION PROGRAM (72220)				
4						
5	72220 105	Supervisor/Director	\$84,708	\$84,708	\$0	\$0
6	72220 117	Career Ladder Program	\$500	\$0	0	0
7	72220 124	Psychological Personnel	\$219,373	219,373	0	0
8	72220 127	Career Ladder Extended Contracts	\$0	0	0	0
9	72220 135	Assessment Personnel	\$0	0	0	0
10	72220 161	Secretary(s)	\$27,471	27,471	0	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	\$304,558	304,558	0	0
14	72220 196	In-Service Training	\$0	0	0	0
15	72220 201	Social Security	\$37,362	37,362	0	0
16	72220 204	State Retirement	\$34,796	34,796	0	0
17	72220 206	Life Insurance	\$2,160	2,160	0	0
18	72220 207	Medical Insurance	\$83,136	83,136	0	0
19	72220 208	Dental Insurance	\$0	0	0	0
20	72220 210	Unemployment Compensation	\$990	990	0	0
21	72220 212	Employer Medicare	\$9,231	9,231	0	0
22	72220 217	Hybrid Retirement	\$1,000	1,000	0	0
23	72220 307	Communication	\$11,000	9,000	2,000	0
24	72220 308	Consultants	\$12,500	12,500	0	0
25	72220 312	Contracts with Private Agencies	\$70,000	0	70,000	0
26	72220 336	Maintenance & Repair Services - Equipment	\$3,000	3,000	0	0
27	72220 348	Postal Charges	\$0	0	0	0
28	72220 355	Travel	\$28,175	26,175	2,000	0
29	72220 399	Other Contracted Services	\$18,505	18,505	0	0
30	72220 499	Other Supplies & Materials	\$2,500	2,500	0	0
31	72220 524	In Service/Staff Development	\$12,725	12,000	725	0
32	72220 599	Other Charges	\$3,000	2,000	1,000	0
33	72220 790	Other Equipment	\$0	0	0	0
34						
35	72220	TOTAL SPECIAL EDUCATION PROGRAM	\$966,690	\$890,965	\$75,725	\$0
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System Name
Clabourne

EXPENDITURES (APPROPRIATIONS)		(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
ACCOUNT NO.					
1	SUPPORT SERVICES - 72000				
2	INSTRUCTIONAL STAFF (72200)				
3	VOCATIONAL EDUCATION PROGRAM (72230)				
4					
5	Supervisor/Director	\$83,451	\$83,451	\$0	\$0
6	Career Ladder Program	\$0	\$0	\$0	\$0
7	Career Ladder Extended Contracts	\$0	\$0	\$0	\$0
8	Instructional Computer Personnel	\$0	\$0	\$0	\$0
9	Secretary(s)	\$0	\$0	\$0	\$0
10	Clerical Personnel	\$0	\$0	\$0	\$0
11	Other Salaries & Wages	\$3,000	\$3,000	\$0	\$0
12	In-Service Training	\$0	\$0	\$0	\$0
13	Social Security	\$5,268	5,174	94	\$0
14	State Retirement	\$4,977	4,816	161	\$0
15	Life Insurance	\$240	240	\$0	\$0
16	Medical Insurance	\$13,210	13,210	\$0	\$0
17	Dental Insurance	\$0	\$0	\$0	\$0
18	Unemployment Compensation	\$100	90	10	\$0
19	Employer Medicare	\$1,256	1,211	45	\$0
20	Other Fringe Benefits	\$0	\$0	\$0	\$0
21	Communication	\$0	\$0	\$0	\$0
22	Consultants	\$0	\$0	\$0	\$0
23	Operating Lease Payments	\$0	\$0	\$0	\$0
24	Maintenance & Repair Services - Equipment	\$0	\$0	\$0	\$0
25	Postal Charges	\$0	\$0	\$0	\$0
26	Travel	\$0	\$0	\$0	\$0
27	Other Contracted Services	\$0	\$0	\$0	\$0
28	Other Supplies & Materials	\$1,400	1,400	\$0	\$0
29	In-Service/Staff Development	\$2,250	\$0	2,250	\$0
30	Other Charges	\$500	500	\$0	\$0
31	Other Equipment	\$500	500	\$0	\$0
32					
33	TOTAL VOCATIONAL EDUCATION PROGRAM	\$116,152	\$110,592	\$5,560	\$0
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Claiborne

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CATERIA FUND 143
1	SUPPORT SERVICES - 72000				
2	GENERAL ADMINISTRATION (72300)				
3	BOARD OF EDUCATION (72310)				
4	72310 118 Secretary to Board	\$1,500	\$1,500	\$0	\$0
5	72310 189 Other Salaries & Wages	\$0	\$0	\$0	\$0
6	72310 191 Board and Committee Member Fees	\$9,600	\$9,600	\$0	\$0
7	72310 196 In-Service Training	\$0	\$0	\$0	\$0
8	72310 201 Social Security	\$689	\$689	\$0	\$0
9	72310 204 State Retirement	\$698	\$698	\$0	\$0
10	72310 206 Life Insurance	\$1,920	\$1,920	\$0	\$0
11	72310 207 Medical Insurance	\$30,914	\$30,914	\$0	\$0
12	72310 208 Dental Insurance	\$0	\$0	\$0	\$0
13	72310 210 Unemployment Compensation	\$810	\$810	\$0	\$0
14	72310 212 Employer Medicare	\$161	\$161	\$0	\$0
15	72310 299 Other Fringe Benefits	\$2,474,900	\$2,474,900	\$0	\$0
16	72310 305 Audit Services	\$31,400	\$31,400	\$0	\$0
17	72310 320 Dues & Memberships	\$16,800	\$16,800	\$0	\$0
18	72310 331 Legal Services	\$49,000	\$49,000	\$0	\$0
19	72310 348 Postal Charges	\$0	\$0	\$0	\$0
20	72310 355 Travel	\$10,500	\$10,500	\$0	\$0
21	72310 367 Maintenance & Repair Services - Records	\$0	\$0	\$0	\$0
22	72310 399 Other Contracted Services	\$11,200	\$11,200	\$0	\$0
23	72310 499 Other Supplies & Materials	\$0	\$0	\$0	\$0
24	72310 505 Judgments	\$0	\$0	\$0	\$0
25	72310 506 Liability Insurance	\$498,690	\$498,690	\$0	\$0
26	72310 508 Premium on Corporate Surety Bonds	\$175	\$175	\$0	\$0
27	72310 510 Trustee's Commissions	\$261,239	\$261,239	\$0	\$0
28	72310 513 Worker's Compensation Insurance	\$207,873	\$207,873	\$0	\$0
29	72310 524 In Service/Staff Development	\$0	\$0	\$0	\$0
30	72310 533 Criminal Investigation of Applicants FBI	\$0	\$0	\$0	\$0
31	72310 534 Refund to Applicant for Criminal Investigation	\$0	\$0	\$0	\$0
32	72310 599 Other Charges	\$7,400	\$7,400	\$0	\$0
33	72310 790 Other Equipment	\$0	\$0	\$0	\$0
34					
35	72310 TOTAL BOARD OF EDUCATION	\$3,615,469	\$3,615,469	\$0	\$0
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	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	\$113,558	\$113,558	\$0	\$0
6	72320 103	Assistant(s)	\$0	0	0	0
7	72320 117	Career Ladder Program (includes Director's CEO Supplement)	\$1,000	1,000	0	0
8	72320 161	Secretary(s)	\$125,027	125,027	0	0
9	72320 162	Clerical Personnel	\$0	0	0	0
10	72320 189	Other Salaries & Wages	\$206,558	206,558	0	0
11	72320 196	In-Service Training	\$0	0	0	0
12	72320 201	Social Security	\$23,259	23,259	0	0
13	72320 204	State Retirement	\$21,832	21,832	0	0
14	72320 206	Life Insurance	\$840	840	0	0
15	72320 207	Medical Insurance	\$38,568	38,568	0	0
16	72320 208	Dental Insurance	\$0	0	0	0
17	72320 210	Unemployment Compensation	\$765	765	0	0
18	72320 212	Employer Medicare	\$6,387	6,387	0	0
19	72320 299	Other Fringe Benefits	\$0	0	0	0
20	72320 307	Communication	\$36,200	36,200	0	0
21	72320 320	Dues & Memberships	\$3,000	3,000	0	0
22	72320 330	Operating Lease Payments	\$0	0	0	0
23	72320 336	Maintenance & Repair Services - Equipment	\$4,000	4,000	0	0
24	72320 348	Postal Charges	\$6,000	6,000	0	0
25	72320 355	Travel	\$8,400	8,400	0	0
26	72320 399	Other Contracted Services	\$9,500	9,500	0	0
27	72320 435	Office Supplies	\$7,000	7,000	0	0
28	72320 499	Other Supplies & Materials	\$0	0	0	0
29	72320 524	In-Service/Staff Development	\$1,000	1,000	0	0
30	72320 599	Other Charges	\$3,000	3,000	0	0
31	72320 701	Administration Equipment	\$1,500	1,500	0	0
32						
33	72320	TOTAL OFFICE OF THE SUPERINTENDENT	\$617,394	\$617,394	\$0	\$0
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	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1)	(2)	(3)	(4)
			TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		SCHOOL ADMINISTRATION (72400)				
3		OFFICE OF THE PRINCIPAL (72410)				
4						
5	72410 104	Principal(s)	\$1,082,791	\$1,082,791	\$0	\$0
6	72410 117	Career Ladder Program	\$1,000	1,000	0	0
7	72410 119	Accountants/Bookkeepers	\$0	0	0	0
8	72410 127	Career Ladder Extended Contracts	\$0	0	0	0
9	72410 139	Assistant Principal(s)	\$284,436	284,436	0	0
10	72410 161	Secretary(s)	\$0	0	0	0
11	72410 162	Clerical Personnel	\$0	0	0	0
12	72410 189	Other Salaries & Wages	\$0	0	0	0
13	72410 196	In Service Training	\$0	0	0	0
14	72410 201	Social Security	\$84,830	84,830	0	0
15	72410 204	State Retirement	\$78,947	78,947	0	0
16	72410 206	Life Insurance	\$4,162	4,162	0	0
17	72410 207	Medical Insurance	\$146,759	146,759	0	0
18	72410 208	Dental Insurance	\$0	0	0	0
19	72410 210	Unemployment Compensation	\$1,561	1,561	0	0
20	72410 212	Employer Medicare	\$19,840	19,840	0	0
21	72410 217	Hybrid Retirement	\$1,000	1,000	0	0
22	72410 307	Communication	\$0	0	0	0
23	72410 317	Data Processing Services	\$0	0	0	0
24	72410 320	Dues & Memberships	\$0	0	0	0
25	72410 330	Operating Lease Payments	\$0	0	0	0
26	72410 336	Maintenance & Repair Services - Equipment	\$0	0	0	0
27	72410 348	Postal Charges	\$0	0	0	0
28	72410 355	Travel	\$0	0	0	0
29	72410 399	Other Contracted Services	\$0	0	0	0
30	72410 411	Data Processing Supplies	\$0	0	0	0
31	72410 435	Office Supplies	\$0	0	0	0
32	72410 499	Other Supplies & Materials	\$0	0	0	0
33	72410 524	In Service/Staff Development	\$0	0	0	0
34	72410 599	Other Charges	\$0	0	0	0
35	72410 701	Administration Equipment	\$0	0	0	0
36						
37	72410	TOTAL OFFICE OF THE PRINCIPAL	\$1,705,326	\$1,705,326	\$0	\$0
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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	\$0	\$0	\$0	\$0
6	72610 160	Guards	\$0	0	0	0
7	72610 161	Secretary(s)	\$0	0	0	0
8	72610 166	Custodial Personnel	\$629,203	629,203	0	0
9	72610 189	Other Salaries & Wages	\$0	0	0	0
10	72610 201	Social Security	\$39,011	39,011	0	0
11	72610 204	State Retirement	\$36,872	36,872	0	0
12	72610 206	Life Insurance	\$0	0	0	0
13	72610 207	Medical Insurance	\$0	0	0	0
14	72610 208	Dental Insurance	\$0	0	0	0
15	72610 210	Unemployment Compensation	\$3,240	3,240	0	0
16	72610 212	Employer Medicare	\$9,124	9,124	0	0
17	72610 299	Other Fringe Benefits	\$0	0	0	0
18	72610 328	Janitorial Services	\$0	0	0	0
19	72610 329	Laundry Service	\$0	0	0	0
20	72610 336	Maintenance & Repair Services - Equipment	\$0	0	0	0
21	72610 351	Rentals	\$0	0	0	0
22	72610 355	Travel	\$0	0	0	0
23	72610 359	Disposal Fees	\$75,000	75,000	0	0
24	72610 399	Other Contracted Services	\$38,000	38,000	0	0
25	72610 407	Coal	\$0	0	0	0
26	72610 410	Custodial Supplies	\$125,500	125,500	0	0
27	72610 415	Electricity	\$1,069,783	1,069,783	0	0
28	72610 423	Fuel Oil	\$0	0	0	0
29	72610 434	Natural Gas	\$100,000	100,000	0	0
30	72610 454	Water & Sewer	\$220,000	220,000	0	0
31	72610 499	Other Supplies & Materials	\$500	500	0	0
32	72610 501	Boiler Insurance	\$0	0	0	0
33	72610 502	Building & Content Insurance	\$0	0	0	0
34	72610 524	In-Service/Staff Development	\$0	0	0	0
35	72610 599	Other Charges	\$0	0	0	0
36	72610 720	Plant Operation Equipment	\$0	0	0	0
37						
38	72610	TOTAL OPERATION OF PLANT	\$2,346,233	\$2,346,233	\$0	\$0
39						
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System Name
Clathorne

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	Supervisor/Director	\$0	\$0	\$0	\$0
6	Secretary(s)	\$0	0	0	0
7	Maintenance Personnel	\$640,931	640,931	0	0
8	Other Salaries & Wages	\$0	0	0	0
9	Social Security	\$39,738	39,738	0	0
10	State Retirement	\$37,559	37,559	0	0
11	Life Insurance	\$73,000	73,000	0	0
12	Medical Insurance	\$1,345,000	1,345,000	0	0
13	Dental Insurance	\$0	0	0	0
14	Unemployment Compensation	\$1,800	1,800	0	0
15	Employer Medicare	\$9,294	9,294	0	0
16	Other Fringe Benefits	\$0	0	0	0
17	Communication	\$0	0	0	0
18	Laundry Service	\$0	0	0	0
19	Operating Lease Payments	\$0	0	0	0
20	Maintenance & Repair Services - Building	\$2,000	2,000	0	0
21	Maintenance & Repair Services - Equipment	\$295,828	295,828	0	0
22	Maintenance & Repair Services - Vehicles	\$0	0	0	0
23	Postal Charges	\$0	0	0	0
24	Travel	\$0	0	0	0
25	Other Contracted Services	\$0	0	0	0
26	Equipment & Machinery Parts	\$0	0	0	0
27	Gasoline	\$0	0	0	0
28	Uniforms	\$3,900	3,900	0	0
29	Other Supplies & Materials	\$0	0	0	0
30	Vehicle and Equipment Insurance	\$0	0	0	0
31	In-Service/Staff Development	\$0	0	0	0
32	Other Charges	\$2,000	2,000	0	0
33	Administration Equipment	\$0	0	0	0
34	Maintenance Equipment	\$0	0	0	0
35					
36	TOTAL MAINTENANCE OF PLANT	\$2,451,050	\$2,451,050	\$0	\$0
37					
38					
39					
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	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1)	(2)	(3)	(4)
			TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000				
2		STUDENT TRANSPORTATION (72700)				
3		TRANSPORTATION (72710)				
4						
5	72710 105	Supervisor/Director	\$82,932	\$82,932	\$0	\$0
6	72710 142	Mechanic(s)	\$52,293	\$52,293	0	0
7	72710 146	Bus Drivers	\$639,535	639,535	0	0
8	72710 162	Clerical Personnel	\$0	0	0	0
9	72710 189	Other Salaries & Wages	\$92,604	92,604	0	0
10	72710 196	In-Service Training	\$0	0	0	0
11	72710 201	Social Security	\$53,777	\$53,777	0	0
12	72710 204	State Retirement	\$52,776	\$52,776	0	0
13	72710 206	Life Insurance	\$480	480	0	0
14	72710 207	Medical Insurance	\$17,074	17,074	0	0
15	72710 208	Dental Insurance	\$0	0	0	0
16	72710 210	Unemployment Compensation	\$4,410	4,410	0	0
17	72710 212	Employer Medicare	\$12,577	12,577	0	0
18	72710 217	Hybrid Retirement	\$1,000	1,000	0	0
19	72710 299	Other Fringe Benefits	\$6,000	6,000	0	0
20	72710 313	Contracts with Parents	\$40,000	40,000	0	0
21	72710 315	Contracts with Vehicle Owners	\$153,570	153,570	0	0
22	72710 329	Laundry Service	\$0	0	0	0
23	72710 330	Operating Lease Payments	\$0	0	0	0
24	72710 338	Maintenance & Repair Service-Vehicles	\$5,000	5,000	0	0
25	72710 399	Other Contracted Services	\$31,000	31,000	0	0
26	72710 412	Diesel Fuel	\$0	0	0	0
27	72710 418	Equipment & Machinery Parts	\$0	0	0	0
28	72710 424	Garage Supplies	\$5,000	5,000	0	0
29	72710 425	Gasoline	\$175,000	175,000	0	0
30	72710 450	Tires & Tubes	\$21,000	21,000	0	0
31	72710 451	Uniforms	\$2,000	2,000	0	0
32	72710 453	Vehicle Parts	\$57,000	57,000	0	0
33	72710 499	Other Supplies & Materials	\$0	0	0	0
34	72710 511	Vehicle & Equipment Insurance	\$0	0	0	0
35	72710 524	In-Service/Staff Development	\$0	0	0	0
36	72710 599	Other Charges	\$11,500	6,500	\$5,000	0
37	72710 701	Administration Equipment	\$0	0	0	0
38	72710 729	Transportation Equipment	\$300,000	300,000	0	0
39	72710	TOTAL TRANSPORTATION	\$1,816,528	\$1,816,528	\$5,000	\$0

Sys #	System Name	FY 2025-2026 BUDGET DOCUMENT		(1)	(2)	(3)	(4)
130	Claiborne	EXPENDITURES (APPROPRIATIONS)		TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1		SUPPORT SERVICES - 72000					
2		OTHER SUPPORT SERVICES (72800)					
3		CENTRAL AND OTHER (72810)					
4							\$0
5	72810 105	Supervisor/Director		\$0			\$0
6	72810 120	Computer Programmer(s)		\$0			\$0
7	72810 121	Data Processing Personnel		\$0			\$0
8	72810 162	Clerical Personnel		\$0			\$0
9	72810 189	Other Salaries & Wages		\$0			\$0
10	72810 196	In-Service Training		\$0			\$0
11	72810 201	Social Security		\$0			\$0
12	72810 204	State Retirement		\$0			\$0
13	72810 206	Life Insurance		\$0			\$0
14	72810 207	Medical Insurance		\$0			\$0
15	72810 208	Dental Insurance		\$0			\$0
16	72810 210	Unemployment Compensation		\$0			\$0
17	72810 212	Employer Medicare		\$0			\$0
18	72810 299	Other Fringe Benefits		\$0			\$0
19	72810 307	Communication		\$26,400			\$0
20	72810 308	Consultants		\$0			\$0
21	72810 317	Data Processing Services		\$0			\$0
22	72810 330	Operating Lease Payments		\$0			\$0
23	72810 336	Maintenance & Repair Service Equipment		\$0			\$0
24	72810 348	Postal Charges		\$0			\$0
25	72810 355	Travel		\$0			\$0
26	72810 399	Other Contracted Services		\$77,893			\$0
27	72810 411	Data Processing Supplies		\$44,000			\$0
28	72810 413	Drugs and Medical Supplies		\$1,600			\$0
29	72810 435	Office Supplies		\$0			\$0
30	72810 499	Other Supplies & Materials		\$0			\$0
31	72810 524	In Service/Staff Development		\$0			\$0
32	72810 599	Other Charges		\$0			\$0
33	72810 701	Administration Equipment		\$0			\$0
34	72810 709	Data Processing Equipment		\$6,000			\$0
35	72810 790	Other Equipment		\$0			\$0
36		TOTAL CENTRAL AND OTHER		\$155,893	\$155,893		\$0
37	72810						
38							
39	72000	TOTAL SUPPORT SERVICES EXPENDITURES		\$19,098,100	\$18,184,916		\$913,184
40							

	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1)	(2)	(3)	(4)
			TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
1		OPERATION OF NON-INSTRUCTIONAL SERV. (73000)				
2		FOOD SERVICE (73100)				
3						
4	73100 105	Supervisor/Director	\$87,600	\$0	\$0	\$87,600
5	73100 117	Career Ladder Program	\$0	\$0	\$0	\$0
6	73100 119	Accountants/Bookkeepers	\$25,727	\$0	\$0	25,727
7	73100 162	Clerical Personnel	\$35,417	\$0	\$0	35,417
8	73100 165	Cafeteria Personnel	\$1,338,285	\$0	\$0	1,338,285
9	73100 189	Other Salaries & Wages	\$0	\$0	\$0	\$0
10	73100 196	In-Service Training	\$0	\$0	\$0	\$0
11	73100 201	Social Security	\$92,196	\$0	\$0	92,196
12	73100 204	State Retirement	\$87,140	\$0	\$0	87,140
13	73100 206	Life Insurance	\$720	\$0	\$0	720
14	73100 207	Medical Insurance	\$19,872	\$0	\$0	19,872
15	73100 208	Dental Insurance	\$0	\$0	\$0	\$0
16	73100 210	Unemployment Compensation	\$5,940	\$0	\$0	5,940
17	73100 212	Employer Medicare	\$21,562	\$0	\$0	21,562
18	73100 299	Other Fringe Benefits	\$0	\$0	\$0	\$0
19	73100 307	Communication	\$8,000	\$0	\$0	8,000
20	73100 329	Laundry Service	\$0	\$0	\$0	\$0
21	73100 330	Operating Lease Payments	\$0	\$0	\$0	\$0
22	73100 336	Maintenance & Repair Service Equipment	\$25,000	\$0	\$0	25,000
23	73100 348	Postal Charges	\$200	\$0	\$0	200
24	73100 354	Transportation - Other Than Students	\$0	\$0	\$0	\$0
25	73100 355	Travel	\$23,000	\$0	\$0	23,000
26	73100 399	Other Contracted Services	\$42,000	\$0	\$0	42,000
27	73100 421	Food Preparation Supplies	\$178,000	\$0	\$0	178,000
28	73100 422	Food Supplies	\$2,080,000	\$0	\$0	2,080,000
29	73100 435	Office Supplies	\$7,000	\$0	\$0	7,000
30	73100 451	Uniforms	\$30,000	\$0	\$0	30,000
31	73100 469	Commodities	\$336,303	\$0	\$0	336,303
32	73100 499	Other Supplies & Materials	\$25,000	\$0	\$0	25,000
33	73100 524	In Service/Staff Development	\$4,000	\$0	\$0	4,000
34	73100 599	Other Charges	\$36,000	\$0	\$0	36,000
35	73100 710	Food Service Equipment	\$275,000	\$0	\$0	275,000
36	73100 729	Vehicles	\$200,000	\$0	\$0	200,000
37	73100	TOTAL FOOD SERVICE	\$4,983,962	\$0	\$0	\$4,983,962
38	70000	TOTAL OPERATING EXPENDITURES	\$55,412,787	\$46,288,235	\$4,140,590	\$4,983,962
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Sys # 130
System Name Claiborne

ACCOUNT NO.		EXPENDITURES (APPROPRIATIONS)	(1) TOTAL ALL FUNDS	(2) GENERAL FUND 141	(3) FEDERAL PROJECTS FUND 142	(3) FEDERAL PROJECTS FUND 142
1		OPERATION OF NON-INSTRUCTIONAL SERV (73000)				
2		COMMUNITY SERVICES (73300)				
3						
4	73300 105	Supervisor/Director	\$11,250	\$11,250	\$0	\$0
5	73300 116	Teachers	\$103,500	\$103,500	0	0
6	73300 117	Career Ladder Program	\$0	0	0	0
7	73300 162	Clerical Personnel	\$0	0	0	0
8	73300 163	Educational Assistant(s)	\$81,000	\$81,000	0	0
9	73300 169	Part time Personnel	\$0	0	0	0
10	73300 189	Other Salaries & Wages	\$339,710	\$339,710	0	0
11	73300 195	Certified Substitute Teachers	\$0	0	0	0
12	73300 198	Non-certified Substitute Teachers	\$0	0	0	0
13	73300 201	Social Security	\$33,199	\$33,199	0	0
14	73300 204	State Retirement	\$39,466	\$39,466	0	0
15	73300 206	Life Insurance	\$0	0	0	0
16	73300 207	Medical Insurance	\$0	0	0	0
17	73300 208	Dental Insurance	\$0	0	0	0
18	73300 210	Unemployment Compensation	\$4,590	\$4,590	0	0
19	73300 212	Employer Medicare	\$7,766	\$7,766	0	0
20	73300 217	Hybrid Retirement	\$2,000	\$2,000	0	0
21	73300 307	Communication	\$5,000	\$5,000	0	0
22	73300 355	Travel	\$2,000	\$2,000	0	0
23	73300 369	Contracts for Substitute Teachers -Certified	\$0	0	0	0
24	73300 370	Contracts for Substitute Teachers Non-certified	\$0	0	0	0
25	73300 399	Other Contracted Services	\$1,000	\$1,000	0	0
26	73300 422	Food Supplies	\$0	0	0	0
27	73300 429	Instructional Supplies & Materials	\$9,459	\$9,459	0	0
28	73300 499	Other Supplies & Materials	\$61,952	\$61,952	0	0
29	73300 509	Refunds	\$0	0	0	0
30	73300 524	In Service/Staff Development	\$1,222	\$1,222	0	0
31	73300 599	Other Charges	\$12,700	\$12,700	0	0
32	73300 790	Other Equipment	\$0	0	0	0
33						
34	73300	TOTAL COMMUNITY SERVICES	\$715,814	\$715,814	\$0	\$0
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	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	(1)		(2)		(3)	
			TOTAL ALL FUNDS		GENERAL PURPOSE FUND 141		FEDERAL PROJECTS FUND 142	FEDERAL PROJECTS FUND 142
1		OPERATION OF NON-INSTRUCTIONAL SERV (73000)						
2		EARLY CHILDHOOD EDUCATION (73400)						
3								
4	73400 105	Supervisor/Director	\$68,850					\$0
5	73400 116	Teachers.	\$342,249					0
6	73400 117	Career Ladder Program.	\$0					0
7	73400 162	Clerical Personnel.	\$0					0
8	73400 163	Educational Assistants.						0
9	73400 189	Other Salaries & Wages.	\$64,256					0
10	73400 195	Certified Substitute Teachers	\$0					0
11	73400 198	Non-certified Substitute Teachers	\$0					0
12	73400 201	Social Security	\$27,196					0
13	73400 204	State Retirement.	\$29,900					0
14	73400 206	Life Insurance.	\$1,680					0
15	73400 207	Medical Insurance	\$68,617					0
16	73400 208	Dental Insurance.	\$0					0
17	73400 210	Unemployment Compensation	\$1,440					0
18	73400 212	Employer Medicare.	\$7,501					0
19	73400 217	Hybrid Retirement	\$0					0
20	73400 307	Communications	\$0					0
21	73400 311	Contracts W/Other School Systems.	\$0					0
22	73400 312	Contracts W/Private Agencies.	\$0					0
23	73400 330	Operating Lease Payments	\$0					0
24	73400 336	Maintenance & Repair Services - Equipment	\$0					0
25	73400 355	Travel	\$0					0
26	73400 369	Contracts for Substitute Teachers -Certified	\$0					0
27	73400 370	Contracts for Substitute Teachers Non-certified	\$0					0
28	73400 399	Other Contracted Services	\$0					0
29	73400 422	Food Supplies	\$0					0
30	73400 429	Instructional Supplies & Materials	\$0					0
31	73400 449	Textbooks	\$0					0
32	73400 499	Other Supplies & Materials.	\$5,197					0
33	73400 524	In-Service/Staff Development	\$0					0
34	73400 599	Other Charges	\$0					0
35	73400 790	Other Equipment	\$0					0
36								
37	73400	TOTAL CHILDHOOD EDUCATION	\$616,886		\$616,886		\$0	\$0
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FY 2025-2026 BUDGET DOCUMENT

Sys #
130
System Name
Claiborne

130	Chickborne			(1)	(2)	(3)	(3)	
	ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)		TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	FEDERAL PROJECTS FUND 142	
1		OPERATION OF NON-INSTRUCTIONAL SERV (73000)						
2		COMMUNITY SERVICES (73300)						
3								
4	73905 189	Other Salaries - American Rescue Plan Act		\$0	\$0	\$0	\$0	
5	73905 201	Social Security - American Rescue Plan Act		\$0	\$0	\$0	\$0	
6	73905 204	Retirement - American Rescue Plan Act		\$0	\$0	\$0	\$0	
7	73905 210	Unemployment - American Rescue Plan Act		\$0	\$0	\$0	\$0	
8	73905 212	Medicare - American Rescue Plan Act		\$0	\$0	\$0	\$0	
9	73905 217	Hybrid Retirement - American Rescue Plan Act		\$0	\$0	\$0	\$0	
10	73905 335	Maintenance and Repairs - American Rescue Plan Act		\$0	\$0	\$0	\$0	
11	73905 410	Custodial Supplies - American Rescue Plan Act		\$0	\$0	\$0	\$0	
12	73905 499	Other Supplies and Materials - American Rescue Plan Act		\$0	\$0	\$0	\$0	
13	73905 524	Inservice/Staff Development - American Rescue Plan Act		\$0	\$0	\$0	\$0	
14	73905-707	Building Improvements - American Rescue Plan Act		\$0	\$0	\$0	\$0	
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34	73905	TOTAL AMERICAN RESCUE PLAN		\$0	\$0	\$0	\$0	
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		EXPENDITURES (APPROPRIATIONS)									
ACCOUNT NO.						(1)	(2)	(3)	(4)		
						TOTAL ALL FUNDS	PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	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 304	Architects				\$41,000	41,000	\$0	\$0		
13	76100 399	Other Contracted Services				\$0	\$0	\$0	\$0		
14	76100 706	Building Construction				\$1,200,000	1,200,000	\$0	\$0		
15	76100 707	Building Improvements				\$10,000	10,000	\$0	\$0		
16	76100 720	Plant Operation Equipment				\$0	\$0	\$0	\$0		
17	76100 724	Site Development				\$0	\$0	\$0	\$0		
18	76100 799	Other Capital Outlay				\$31,000	31,000	\$0	\$0		
19											
20	76100	TOTAL REGULAR CAPITAL OUTLAY				\$1,282,000	\$1,282,000	\$0	\$0		
21											
22		DEBT SERVICE (80000)									
23		EDUCATION DEBT SERVICE (80000)									
24		PRINCIPAL (82130)									
25	82130 601	Principal on Bonds				\$0	\$0	\$0	\$0		
26	82130 602	Principal on Notes				\$0	\$0	\$0	\$0		
27	82130 610	Principal on Capitalized Leases				\$0	\$0	\$0	\$0		
28	82130 612	Principal on Other Loans Payable				\$0	\$0	\$0	\$0		
29	82130 620	Principal on Debt Service Contribution to Primary Government				\$1,895,000	1,895,000	\$0	\$0		
30		INTEREST (82230)									
31	82230 603	Interest on Bonds				\$0	\$0	\$0	\$0		
32	82230 604	Interest on Notes				\$0	\$0	\$0	\$0		
33	82230 611	Interest on Capitalized Leases				\$0	\$0	\$0	\$0		
34	82230 613	Interest on Other Loans Payable				\$0	\$0	\$0	\$0		
35	82230 620	Interest on Debt Service Contribution to Primary Government				\$523,750	523,750	\$0	\$0		
36		OTHER DEBT SERVICE (82230)									
37	82230 699	Other Debt Service				\$2,500	2,500	\$0	\$0		
38											
39	80000	TOTAL EDUCATION DEBT SERVICE				\$2,421,250	\$2,421,250	\$0	\$0		
40											

EXPENDITURES (APPROPRIATIONS)		(1)	(2)	(3)	(4)
ACCOUNT NO.		TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CATERIA FUND 143
1	OTHER USES (99000)				
2	TRANSFERS (99100)				
3					
4	99100 504 Indirect Cost	\$0	\$0	\$0	\$0
5	99100 590 Transfers Out	\$500	\$0	\$500	\$0
6					
7					
8	99000 TOTAL OTHER USES	\$500	\$0	\$500	\$0
9					
10					
11					
12	730000 GRAND TOTAL EXPENDITURES (APPROPRIATIONS)	\$60,449,237	\$51,324,185	\$4,141,090	\$4,983,962
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