

RESOLUTION

No. 2025/ 07 / 08

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of
Commission in Regular Session, met this 28th day of July 2025.

RESOLUTION IN REF: APPROVAL OF APPROPRIATIONS FOR THE 2025 - 2026
FISCAL YEAR BUDGET

BE IT RESOLVED THAT:

The attached resolution be passed making appropriations to the various funds of Hawkins
County as per the attached budget documents.

Introduced By Esq. Jason Roach, Budget Comm. Chrmn.

Seconded By Esq. _____

Date Submitted 07-14-2025

County Clerk _____

By: Mark DeWitte

Chairman _____

Mayor _____
Mark DeWitte, County Mayor

ACTION: AYE NAY PASSED

Roll Call _____

Voice Vote _____

Absent _____

COMMITTEE ACTION

Mayor's Action: Approved _____ Veto _____

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for
Appropriations Resolution
2025 – 2026 FY Budget

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hawkins County, Tennessee, assembled in regular session on the 28th day of July, 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Hawkins County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

GENERAL FUND

County Commission	\$ 80,038
Board of Equalization	7,253
Beer Board	3,018
Budget and Finance Committee	8,599
County Mayor	227,360
County Attorney	41,673
Election Commission	424,552
Register of Deeds	394,695
Planning	27,311
County Buildings	1,071,896
Other General Administration	1,168,810
Preservation of Records	10,994
Accounting and Budgeting	501,166
Property Assessor's Office	602,147
Reappraisal Program	234,242
County Trustee's Office	381,976
County Clerk's Office	1,039,906
Circuit Court Clerk	915,055
Criminal Court	20,000
General Sessions Court	402,946
Drug Court	111,303
Chancery Court	481,275
Juvenile Court	344,988
Courtroom Security	437,521
Sheriff's Department	6,884,148
Drug Enforcement	8,448
Administration/Sexual Offender Registry	5,300
Jail	4,772,250
Juvenile Services	360,762
Fire Prevention and Control	408,680
Rescue Squad	142,000
Disaster Relief	5,100

GENERAL FUND (cont.)

Other Emergency Management	329,732
County Coroner/Medical Examiner	232,080
Other Public Safety	446,529
Local Health Center	315,040
Ambulance/Emergency Medical Services	400,000
Other Local Health Services	599,768
Senior Citizens Assistance	287,283
Libraries	123,500
Parks and Fairs Boards	231,290
Agriculture Extension Services	156,302
Forest Service	1,500
Soil Conservation	101,145
Flood Control	3,067
Storm Water Management	21,985
Tourism	1,500
Industrial Development	263,854
Airport	75,825
Veteran's Services	119,025
Contributions to Other Agencies	63,720
Employee Benefits	128,608
Miscellaneous	419,671
Litter and Trash Collection	79,345
Interest on Debt Gen. Gov't	4,000
Transfers to Other Funds	106,657
Highway & Street Capital Projects	<u>1,335,000</u>
Total General Fund	<u>\$ 27,371,838</u>

SOLID WASTE/SANITATION FUND

Other Boards and Committees (Workhouse Commission)	\$ 6,185
Sanitation Management	111,563
Waste Pickup	936,765
Convenience Centers	722,190
Recycling Center	330,160
Landfill Operation and Maintenance	<u>987,495</u>
Total Solid Waste/Sanitation Fund	<u>\$ 3,094,358</u>

DRUG CONTROL FUND

Drug Enforcement	\$ 132,100
Total Drug Control Fund	<u>\$ 132,100</u>

OTHER SPECIAL REVENUE FUND (ARPA)

ARPA Grant # 2	\$ 110,347
ARPA Grant # 3	<u>61,889</u>
Total Other Special Revenue Fund (ARPA)	<u>\$ 172,236</u>

HIGHWAY/PUBLIC WORKS FUND

Administration	\$ 250,139
Highway and Bridge Maintenance	4,070,217
Operation and Maintenance of Equipment	736,764
Other Charges	225,750
Employee Benefits	529,500
Capital Outlay	<u>750,679</u>
Total Highway/Public Works Fund	<u>\$ 6,563,049</u>

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	\$ 33,030,683
Alternative Instruction Program	399,717
Special Education Program	5,395,960
Career and Technical Education Program	2,714,630
Attendance	497,417
Health Services	1,377,032
Other Student Support	3,415,502
Regular Instruction Program	2,801,967
Special Education Program	748,728
Career and Technical Education Program	136,123
Technology	1,374,428
Board of Education	2,184,811
Office of the Superintendent	480,789
Office of the Principal	4,689,421
Fiscal Services	546,925
Human Services/Personnel	203,938

GENERAL PURPOSE SCHOOL FUND (cont.)

Operation of Plant	5,298,397
Maintenance of Plant	2,467,608
Transportation	43,649
Community Services	106,103
Early Childhood Education	445,538
Regular Capital Outlay	9,472
Other Debt Service	743,280
Transfers Out	<u>5,106</u>
Total General Purpose School Fund	<u>\$ 69,117,224</u>

CENTRAL CAFETERIA FUND

Food Services	<u>\$ 5,901,030</u>
Total Central Cafeteria Fund	<u>\$ 5,901,030</u>

SCHOOL TRANSPORTATION FUND

Board of Education	\$ 80,000
Transportation	<u>4,756,664</u>
Total School Transportation	<u>\$ 4,836,664</u>

GENERAL DEBT SERVICE FUND

Principal on Debt - General Government	\$ 620,000
Interest on Debt - General Government	160,350
Other Debt Service – General Government	<u>22,900</u>
Total General Debt Service Fund	<u>\$ 803,250</u>

EDUCATION DEBT SERVICE FUND

Principal on Debt – Education	\$ 2,997,188
Interest on Debt – Education	1,154,580
Other Debt Service – Education	<u>101,706</u>
Total Education Debt Service Fund	<u>\$ 4,253,474</u>

GENERAL CAPITAL PROJECTS FUND

General Admin Projects	435,700
Public Safety Projects	200,811
Public Health and Welfare Projects	412,650
Other General Government Projects	393,984
Capital Projects Donated to Other Entities	<u>35,854</u>
Total General Capital Projects Fund	<u>\$ 1,478,999</u>

HIGHWAY CAPITAL PROJECTS FUND

Capital Outlay	\$ 173,500
Highway & Street Capital Projects	<u>20,000</u>
Total Education Capital Projects Fund	<u>\$ 193,500</u>

EDUCATION CAPITAL PROJECTS FUND

Education Capital Projects	<u>\$ 570,013</u>
Total Education Capital Projects Fund	<u>\$ 570,013</u>
Grand Total – All Budgets	<u>\$ 124,487,735</u>

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

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in T.C.A. § 8-22-101, operate under provisions of T. C.A. § 8-22-104 provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendment to the budget, except for amendments to the budget for funds under the supervision of the director of schools, shall be approved as provided for in T.C.A. § 5-9-407. The director of schools must receive approval of the

Board of Education for transfers within each major category of the budget and approval of both the Board of Education and the Board of County Commissioners for transfers between the major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall apply in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 5. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 6. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by T.C.A. § 9-21-403.

SECTION 7. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the Hawkins County Board of Education.

SECTION 8. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Section 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

SECTION 9. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026 shall be apportioned to the various County funds according to the subdivision

of the tax levy for the year 2024. The Clerk & Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 10. BE IT FURTHER RESOLVED, that in order to comply with Governmental Accounting Standards Board Statement 54 as issued by the Governmental Accounting Standards Board (GASB) and that the State of Tennessee Comptroller's Office has determined that this new accounting statement is considered Generally Accepted Accounting Principles (GAAP) applicable to county governments, Hawkins County has designated Local Option Sales Tax, Business Tax, TV Cable Franchise License and Alcohol Beverage Tax revenues to fund the operations of the Solid Waste/Sanitation Fund. Prior to GASB Statement 54, the Solid Waste/Sanitation Fund was funded through operating transfers from the General Fund. However, due to a sufficient Fund Balance in Solid Waste Fund and the anticipation of continued revenue increases, beginning with the 2023-2024 Fiscal Year, the revenue collections cap for Local Options Sales Tax shall be One Million and Eight Hundred Thousand Dollars (\$1.8M) with any excess being designated to General Capital Projects Fund (Fund 171). Such shall remain in effect unless changed by County Commission as recommended by the Budget Committee.

SECTION 11. BE IT FURTHER RESOLVED, that in order to comply with IRS regulations for a "bona fide debt service fund" regarding the 2010 Qualified School Construction Bond issues as advised by the bond counsel for the Tennessee State School Bond Authority, the subsidy that Hawkins County receives semi-annually from the IRS on such bond issues shall be deposited into the Hawkins County General Fund. Transfers equal to each month's interest payment will be made from the General Fund to the Education Debt Service Fund only at such time as, or near, the interest due date. Any unused balance of subsidy funds on any June 30 shall be reserved for further interest payment transfers.

SECTION 12. BE IT FURTHER RESOLVED, that, beginning with the 2011-2012 Fiscal Year and subsequent years, unless changed by County Commission, the 1989 Gasoline Tax will no longer be transferred from the Highway Fund to the Special (Highway) Debt Service Fund to help retire outstanding debt.

SECTION 13. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2026, including any remaining contribution funding for area agencies and organizations that has not been requested by letter or invoice to the County Mayor's Office.

SECTION 14. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 15. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 28th Day of July, 2025

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (110.52 cents of the tax rate @ \$123,752.87 per penny for 25-26FY)	\$ 11,489,931	\$ 13,448,053	\$ 13,677,167
40120	Trustee's Collections-Prior Year	272,075	354,308	290,000
40125	Trustee's Collections-Bankruptcy	275	533	400
40130	Circuit/Clerk and Master Collections-Prior Years	197,360	299,531	230,000
40140	Interest and Penalty	59,533	66,245	50,000
40150	Pick-Up Taxes	4,872	30,439	7,000
40161	Payments in Lieu of Taxes-T.V.A.	1,827	1,827	1,600
40163	Payments in Lieu of Taxes-Other	23,144	90,219	62,500
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax (Original 1/3 of \$20)	366,294	369,659	345,000
40240	Wheel Tax (\$30 for General Fund)	1,594,205	1,636,071	1,550,000
40240	Wheel Tax (\$10 for Public Safety)	531,401	545,357	500,000
40250	Litigation Tax - General	91,989	80,000	77,500
40260	Litigation Tax - Special Purpose (General Sessions Judge's Salary)	56,323	50,000	50,000
40268	Litigation Tax - Courtroom Security	92,523	80,000	80,000
40275	Mixed Drink Tax	0	5	10
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	32,363	27,500	25,000
40330	Wholesale Beer Tax	77,804	70,000	72,500
	TOTAL LOCAL TAXES	\$ 14,891,919	\$ 17,149,747	\$ 17,018,677
41000	LICENSES AND PERMITS			
41500	PERMITS			
41510	Beer Permits	\$ 1,591	\$ 1,789	\$ 1,050
41590	Other Permits (fireworks applications)	950	950	950
	TOTAL LICENSES AND PERMITS	\$ 2,541	\$ 2,739	\$ 2,000
42000	FINES, FORFEITURES AND PENALTIES			
42100	CIRCUIT COURT			
42110	Fines	\$ 7,157	\$ 4,169	\$ 3,000
42120	Officers Costs	6,241	8,754	6,250
42140	Drug Control Fines	10,318	16,895	10,000
42141	Drug Court Fees	632	800	500
42180	DUI Treatment Fines	1,140	850	600
42190	Data Entry Fee-Circuit Court	1,364	1,751	1,100
42191	Courtroom Security Fee	327	566	300
42200	CRIMINAL COURT			
42250	Jail Fees	1,331	1,772	1,350
42300	GENERAL SESSIONS COURT			
42310	Fines	30,989	24,000	22,000
42311	Fines for Littering	0	71	20
42320	Officers Costs	35,836	32,000	31,000
42330	Game and Fish Fines	124	124	75
42340	Drug Control Fines	1,292	1,139	800
42341	Drug Court Fees	5,644	5,693	5,750
42350	Jail Fees	44,600	39,000	34,000
42380	DUI Treatment Fines	10,359	7,500	6,500
42390	Data Entry Fee-General Sessions	11,617	10,000	9,500
42391	Courtroom Security Fee	49	40	40

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
42400	JUVENILE COURT			
42410	Fines	\$ 6,921	\$ 8,500	\$ 6,000
42420	Officers Costs	9,797	8,336	7,000
42450	Jail Fees	1,101	1,100	800
42490	Data Entry Fee-Juvenile Court	1,344	1,200	1,100
42491	Courtroom Security Fee	179	125	75
42500	CHANCERY COURT			
42520	Officers Costs	519	790	400
42530	Data Entry Fee-Chancery Court	9,688	8,000	7,500
42900	OTHER FINES, FORFEITURES AND PENALTIES			
42910	Proceeds from Confiscated Property	0	0	0
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 198,569	\$ 183,175	\$ 155,660
43000	CHARGES FOR CURRENT SERVICES			
43100	GENERAL SERVICE CHARGES			
43120	Patient Charges	\$ 21,675	\$ 16,000	\$ 13,000
43170	Work Release Charges for Board	20,954	19,500	19,000
43300	FEES			
43340	Recreation Fees (Laurel Run Park)	1,700	1,300	1,250
43350	Copy Fees	3,621	2,400	2,750
43365	Archives and Records Management Fee	0	0	0
43366	Greenbelt Late Application Fee	250	500	200
43370	Telephone Commissions	174,689	160,000	135,000
43380	Vending Machine Collections	182	150	100
43383	Additional Fees- Titling & Registration	46,040	41,000	38,500
43392	Data Processing Fee-Register	14,762	15,000	15,000
43394	Data Processing Fee-Sheriff	2,528	2,400	2,300
43395	Sexual Offender Registration Fees	9,000	8,000	6,000
43396	Data Processing Fee-County Clerk	5,121	4,500	3,500
43397	Subscription & Doc Retrieval Fee-Circuit	1,250	1,500	1,000
43399	Vehicle Registration Reinstatement Fee	3,665	4,500	2,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 305,437	\$ 276,750	\$ 239,600
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 0	\$ 15,846	\$ 3,000
44120	Lease/Rentals (airport hangars)	8,092	14,436	15,000
44131	Commissary Sales (Jail)	23,954	22,000	18,500
44135	Sale of Gasoline (airport fuel)	39,424	35,000	27,500
44140	Sale of Maps (Property Assessor's Office)	33	25	25
44170	Miscellaneous Refunds	108,863	42,426	4,000
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	0	0	0
44540	Sale of Property	74,098	0	0
44570	Contributions and Gifts	0	0	0
44990	Other Local Revenues	5,166	6,315	3,750
	TOTAL OTHER LOCAL REVENUES	\$ 259,640	\$ 136,048	\$ 71,775

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	FEES IN LIEU OF SALARY			
45510	County Clerk	\$ 684,755	\$ 710,088	\$ 645,000
45520	Circuit Court Clerk	117,757	146,625	110,000
45540	General Sessions Court Clerk	265,651	253,116	225,000
45550	Clerk and Master	289,997	299,446	255,000
45560	Juvenile Court Clerk	60,405	53,418	47,500
45580	Register	227,989	230,000	225,000
45590	Sheriff	14,064	18,586	13,500
45610	Trustee	882,803	968,852	880,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 2,543,421	\$ 2,680,131	\$ 2,401,000
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46120	Airport Maintenance Program	\$ 5,191	\$ 5,000	\$ 3,500
46140	Aging Programs	68,952	44,760	44,760
46200	PUBLIC SAFETY GRANTS			
46210	Law Enforcement Training Programs	44,800	108,000	49,000
46240	School Resource Officer Grants	1,275,000	1,200,000	1,100,000
46300	HEALTH AND WELFARE GRANTS			
46390	Other Health and Welfare Grants (DGA Grants, Health Dept)	291,787	354,488	599,768
46390	Other Health and Welfare Grants (County Coroner ROI Claims)	5,200	5,000	5,000
46400	PUBLIC WORKS GRANTS			
46430	Litter Program	53,826	50,000	55,500
46800	OTHER STATE REVENUES			
46830	Beer Tax	18,498	18,000	18,000
46835	Vehicle Certificate of Title Fees	5,028	5,000	5,000
46845	Opioid Settlement Funds	286,327	198,102	191,000
46852	State Revenue Sharing - Telecommunications Tax	65,711	65,000	64,000
46855	State Shared Sports Gaming Privilege Tax	65,026	65,000	55,000
46890	Prisoner Transportation	30	25	50
46915	Contracted Prisoner Board	1,052,757	1,050,000	875,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants (Archives Grant)	3,000	0	0
	Other State Grants (Drug Court Grant)	84,085	85,000	103,500
	Other State Grants (HCSO- VCIF)	60,201	113,247	0
	Other State Grants (Hancock-VCIF)	0	79,696	0
	Other State Grants (Park Bridge)	0	31,714	68,286
46990	Other State Revenue	0	0	0
	Other State Revenue (Special Election)	47,987	0	0
	Other State Revenue (Fantasy Sports Tax)	672	1,500	1,000
	TOTAL STATE OF TENNESSEE	\$ 3,449,242	\$ 3,494,696	\$ 3,253,528

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47220	Civil Defense Reimbursement (EMA Director Grant)	\$ 45,382	\$ 41,256	\$ 45,382
47308	COVID-19 Grant #C- Health Dept. Awning, Drug Room, Generators	13,765	0	0
47309	COVID-19 Grant #D - Sheriff's Dept. - Health	235,020	0	0
47401	ARPA, #1, Airport	307	0	0
47590	Other Federal through State (Sheriff DUI Enforcement Grants)	38,856	75,952	80,000
	Other Federal through State (Voting machines)	400,640	0	0
	Other Federal through State (Airport Layout Plan Update)	12,461	0	0
	Other Federal through State (Airport Apron and Taxiway Grant)	2,208,486	6,150	0
	Other Federal through State(Election Refund-Pres Primary)	60,042	0	0
	Other Federal through State (Airport Grant-ACRGP)	374	0	0
	TOTAL FEDERAL THROUGH STATE	\$ 3,015,333	\$ 123,358	\$ 125,382
47600	DIRECT FEDERAL REVENUE			
47715	Tax Credit Bond Rebate (for the 2010 QSCB Issue)	\$ 107,512	\$ 107,119	\$ 106,657
47990	Other Direct Federal Revenue (SSA Incentive)	10,000	14,800	9,500
	Other Direct Federal Revenue	0	0	0
	TOTAL DIRECT FEDERAL REVENUE	\$ 117,512	\$ 121,919	\$ 116,157
48000	OTHER GOVERNMENT AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions (SRO Costs from BOE's)	\$ 0	\$ 0	\$ 0
	Contributions (DTF Salary Supplement)	8,447	8,447	8,447
	Contribution (Rogersville's portion Sr Ctz flrng)	0	0	0
	Contributions (Reappraisal Costs from Cities)	24,709	31,313	31,096
	Contributions (Kingsport Bridge Grant Match)	0	5,000	0
	Contribution (Rogersville City for Kenner House maintenance)	0	0	0
48600	CITIZENS GROUPS			
48610	Donations (United Way for Health Dept.)	0	0	0
	Donations (Archives/J. Goins)	0	260	0
	Donations (Senior Citizens Grant Match)	2,222	0	0
	Donations (Wal-Mart grants for EMA)	0	0	0
48990	Other (Sheriff's Dept. OT from Other Groups)	7,092	3,732	2,500
48991	Opioid Settlement Funds-Past Remediation	373,912	161,770	120,000
	TOTAL OTHER GOVERNMENT AND CITIZENS GROUPS	\$ 416,382	\$ 210,522	\$ 162,043
	Total Estimated Revenues	\$ 25,199,996	\$ 24,379,085	\$ 23,545,822
49000	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	54,055	28,593	0
	Total Estimated Revenues and Other Sources	\$ 25,254,051	\$ 24,407,678	\$ 23,545,822

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
Estimated Expenditures				
51000	GENERAL COUNTY OPERATIONS			
51100	COUNTY COMMISSION			
51100 191	Board and Committee Members Fees (13 meetings)	\$ 16,250	\$ 16,087	\$ 18,200
51100 199	Other Per Diem and Fees (committee meetings)	7,000	6,031	9,500
51100 201	Social Security	1,778	1,675	2,119
51100 204	Pensions	823	767	1,500
51100 207	Medical Insurance	11,852	12,852	13,094
51100 305	Audit Services	24,390	24,957	26,500
51100 355	Travel	5,642	4,527	6,000
51100 356	Tuition (CTAS Certification for Public Officials)	555	100	1,200
51100 499	Other Supplies and Materials	87	400	425
51100 524	In Service/Staff Development	0	1,425	1,500
	TOTAL COUNTY COMMISSION	\$ 68,377	\$ 68,821	\$ 80,038
51200	BOARDS AND COMMITTEES			
51210	BOARD OF EQUALIZATION			
51210 191	Board and Committee Members Fees	\$ 5,250	\$ 4,527	\$ 6,500
51210 201	Social Security	402	345	498
51210 355	Travel	22	100	255
	TOTAL BOARD OF EQUALIZATION	\$ 5,674	\$ 4,972	\$ 7,253
51220	BEER BOARD			
51220 191	Board and Committee Members Fees (6 meetings)	\$ 700	\$ 1,344	\$ 2,100
51220 201	Social Security	54	100	161
51220 204	Pensions	25	70	147
51220 499	Other Supplies and Materials	0	60	85
51220 599	Other Charges	87	382	525
	TOTAL BEER BOARD	\$ 866	\$ 1,956	\$ 3,018
51230	BUDGET AND FINANCE COMMITTEE			
51230 191	Board and Committee Members Fees (21 meetings)	\$ 6,900	\$ 6,268	\$ 7,500
51230 201	Social Security	528	463	574
51230 204	Pensions	270	231	525
	TOTAL BUDGET AND FINANCE COMMITTEE	\$ 7,698	\$ 6,962	\$ 8,599
51300	COUNTY MAYOR			
51300 101	County Official/Administrative Officer	\$ 121,008	\$ 126,901	\$ 130,614
51300 161	Secretary	30,450	33,569	35,588
51300 169	Part-Time Personnel	0	0	2,691
51300 201	Social Security	11,046	11,620	12,920
51300 204	Pensions	10,625	11,233	11,635
51300 206	Life Insurance	99	107	140
51300 207	Medical Insurance	13,911	16,708	22,412
51300 210	Unemployment Compensation	24	21	50
51300 307	Communication	1,500	1,800	1,800
51300 334	Maintenance Agreements	1,748	2,190	2,400
51300 355	Travel	0	1,000	2,125
51300 356	Tuition	0	100	200
51300 435	Office Supplies	1,489	700	1,275
51300 524	In Service/Staff Development	0	200	1,000
51300 709	Data Processing Equipment (for upgrading computers and operating software)	0	1,126	2,000
51300 719	Office Equipment	0	891	510
	TOTAL COUNTY MAYOR	\$ 191,900	\$ 208,166	\$ 227,360

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
51400	COUNTY ATTORNEY			
51400 307	Communication	\$ 145	\$ 150	\$ 150
51400 331	Legal Services	32,115	41,523	41,523
	TOTAL COUNTY ATTORNEY	\$ 32,260	\$ 41,673	\$ 41,673
51500	ELECTION COMMISSION (Inc/Voter Registration)			
51500 105	Supervisor/Director	\$ 91,838	\$ 96,430	\$ 99,322
51500 106	Deputy(ies)	58,468	63,699	67,653
51500 169	Part-time Personnel	10,861	16,672	20,772
51500 187	Over-time Pay	1,817	7,029	10,000
51500 189	Other Salaries and Wages (Machine Technicians)	6,383	7,510	13,000
51500 192	Election Commission	6,120	6,960	11,000
51500 193	Election Workers	43,143	90,599	40,000
51500 201	Social Security	12,547	17,530	18,000
51500 204	Pensions	10,649	11,691	12,389
51500 206	Life Insurance	180	195	225
51500 207	Medical Insurance	20,434	20,938	22,491
51500 210	Unemployment Compensation	96	88	200
51500 307	Communication	1,051	1,300	1,500
51500 320	Dues and Memberships (TACED)	0	350	700
51500 330	Lease Payments (copier)	1,763	2,000	2,500
51500 332	Legal Notices, Recording and Court Costs	10,079	9,864	10,000
51500 334	Maintenance Agreements (Microvote, Know Ink)	19,000	19,000	20,000
51500 337	Maintenance and Repair Services - Office Equipment	0	1,000	5,000
51500 348	Postal Charges (for mandated mailings)	79	1,052	3,000
51500 351	Rentals (precincts, portlets)	3,825	5,000	7,000
51500 355	Travel (including ADE training & certification test)	7,289	4,900	10,000
51500 399	Other Contracted Services	18,882	10,610	20,000
51500 435	Office Supplies	2,544	3,000	6,000
51500 499	Other Supplies and Materials (election signs)	3,624	3,000	9,500
51500 524	In Service/Staff Development	500	700	4,000
51500 599	Other Charges	84	100	300
51500 709	Data Processing Equipment	580	4,500	5,000
51500 731	Voting Machines (Grant funded)	400,640	0	0
51500 790	Other Equipment	0	5,000	5,000
	TOTAL ELECTION COMMISSION	\$ 732,476	\$ 410,717	\$ 424,552
51600	REGISTER OF DEEDS			
51600 101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,358
51600 106	Deputy(ies)	146,578	157,683	165,493
51600 169	Part-time Personnel	80	0	2,329
51600 201	Social Security	17,712	18,913	21,281
51600 204	Pensions	17,403	18,538	19,310
51600 206	Life Insurance	279	302	325
51600 207	Medical Insurance	27,367	27,601	29,988
51600 210	Unemployment Compensation	84	84	125
51600 307	Communication	1,852	1,725	2,100
51600 320	Dues and Memberships	135	135	135
51600 334	Maintenance Agreements	0	0	800
51600 351	Rentals (copier)	3,958	5,200	5,700
51600 399	Other Contracted Services (computer services lease)	16,469	25,000	33,000
	(Funding for Account 51600-399 comes from data fees collected in Revenue Account #43392 & reserves)			
51600 435	Office Supplies (\$1,000 is usually funded by reserve account)	2,684	2,975	3,050
51600 719	Office Equipment	170	638	700
	TOTAL REGISTER OF DEEDS	\$ 336,813	\$ 365,938	\$ 394,695

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
51720	PLANNING			
51720 191	Board and Committee Members Fees	\$ 4,250	\$ 4,300	\$ 5,400
51720 201	Social Security	325	329	414
51720 309	Contracts with Government Agencies	18,612	20,473	21,497
	TOTAL PLANNING	\$ 23,187	\$ 25,102	\$ 27,311
51800	COUNTY BUILDINGS			
51800 105	Supervisor/Director (2 Positions)	\$ 90,021	\$ 103,888	\$ 118,020
51800 166	Custodial Personnel	78,362	82,599	82,915
51800 167	Maintenance Personnel	35,244	43,618	44,699
51800 169	Part-time Personnel	32,836	23,956	40,488
51800 187	Overtime Pay (comp time)	7,672	10,280	2,000
51800 201	Social Security	17,578	19,097	22,041
51800 204	Pensions	14,254	16,108	17,335
51800 206	Life Insurance	330	357	420
51800 207	Medical Insurance	27,568	29,133	29,988
51800 210	Unemployment Compensation	185	170	300
51800 304	Architects	9,346	12,950	13,000
51800 307	Communication (Internet, phone lines for support of sprinkler systems, fire panels and elevators, cell phones)	13,922	11,000	11,500
51800 328	Janitorial Services	6,572	6,000	6,200
51800 334	Maintenance Agreements (Annual renewal of VOIP phone system software)	0	8,000	6,750
51800 335	Maintenance and Repair Services - Buildings	22,409	25,000	25,000
51800 336	Maintenance and Repair Services - Equipment	59,822	30,000	40,000
51800 337	Maintenance and Repair Services - Office Equipment	0	0	100
51800 338	Maintenance and Repair Services - Vehicles	3,282	2,000	5,000
51800 347	Pest Control	4,083	4,600	7,000
51800 351	Rentals (Agriculture Extension, Industrial Dev. office space)	39,096	40,800	45,000
51800 355	Travel	78	0	340
51800 361	Permits	525	500	500
51800 399	Other Contracted Services (fire alarm monitoring/HVAC,boiler and elevator maint. for Crths., Annex and Justice Ctr./Jail VOIP phone system, sprinkler, backflow prevent inspect)	73,551	80,000	87,000
51800 410	Custodial Supplies	10,818	15,000	16,500
51800 425	Gasoline	2,629	3,000	4,000
51800 435	Office Supplies	49	85	200
51800 446	Small Tools	\$ 170	\$ 400	\$ 500
51800 450	Tires and Tubes	0	1,010	1,200
51800 451	Uniforms	653	500	1,000
51800 452	Utilities	219,986	240,000	270,000
51800 499	Other Supplies and Materials	15,895	16,150	17,100
51800 599	Other Charges (inspection fees for boilers and elevators)	21	150	300
51800 707	Building Improvements	132,662	147,000	130,000
51800 709	Data Processing Equipment	488	60	1,000
51800 711	Furniture and Fixtures	482	1,079	1,500
51800 790	Other Equipment	4,438	6,000	8,000
51800 799	Other Capital Outlay	0	6,801	15,000
	TOTAL COUNTY BUILDINGS	\$ 925,027	\$ 987,291	\$ 1,071,896

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
51900	OTHER GENERAL ADMINISTRATION			
51900 306	Bank Charges (for payroll direct deposit)	\$ 165	\$ 180	\$ 200
51900 320	Dues and Memberships	10,928	11,653	14,500
51900 322	Evaluation and Testing (costs associated with County Drug Policy)	2,149	3,800	4,250
51900 332	Legal Notices, Recording and Court Costs	2,574	2,500	3,000
51900 348	Postal Charges	69,899	72,500	72,500
51900 351	Rental (postage machines: County Mayor Office, Courthouse, Justice Center)	7,300	7,300	7,300
51900 399	Other Contracted Services	0	2,600	3,000
51900 414	Duplicating Supplies (paper)	6,750	6,734	6,750
51900 499	Other Supplies & Materials (postal supplies)	645	1,077	1,190
51900 502	Building and Contents Insurance (Library and Kenner Building)	3,278	5,311	5,500
51900 506	Liability Insurance (coverage for County Property, General Liability, Airport Liability, E&O for IDB, Law Enforcement, Pollution Liability, Election Comm.)	544,446	633,311	736,000
51900 508	Premiums on Corporate Surety Bonds (bonds for Elected Officials)	4,957	4,957	7,500
51900 509	Refunds	128	0	0
51900 513	Workers' Compensation Insurance	247,512	249,617	290,600
51900 515	Liability Claims ("County Pool" deductibles)	2,250	3,640	12,000
51900 599	Other Charges (report filing fees to State, subscription fee for .Gov Domain)	2,368	410	520
51900 790	Other Equipment	0	500	2,000
51900 799	Other Capital Outlay	0	500	2,000
	TOTAL OTHER GENERAL ADMINISTRATION	\$ 905,349	\$ 1,006,590	\$ 1,168,810
51910	PRESERVATION OF RECORDS			
51910 169	Part Time Personnel	\$ 0	\$ 0	\$ 2,798
51910 201	Social Security	0	0	214
51910 210	Unemployment Compensation	0	0	21
51910 307	Communication	1,358	1,375	1,500
51910 415	Electricity	2,042	2,800	3,500
51910 434	Natural Gas (reclassified from Utilities)	1,093	1,300	1,500
51910 454	Water and Sewer	389	500	600
51910 499	Other Supplies and Materials	3,306	0	850
51910 513	Workers' Compensation Insurance	0	0	11
51910 709	Data Processing Equipment	0	0	0
	TOTAL PRESERVATION OF RECORDS	\$ 8,188	\$ 5,975	\$ 10,994
	TOTAL GENERAL COUNTY OPERATIONS	\$ 3,237,815	\$ 3,134,163	\$ 3,466,199
52000	FINANCE			
52100	ACCOUNTING AND BUDGETING			
52100 105	Supervisor/Director	\$ 81,634	\$ 85,715	\$ 88,286
52100 119	Accountants/Bookkeepers	143,493	153,590	183,310
52100 169	Part-Time Personnel	34,362	29,628	68,169
52100 187	Overtime Pay (comp time)	12,962	11,514	5,000
52100 201	Social Security	17,611	18,764	26,375
52100 204	Pensions	15,759	16,751	19,362
52100 206	Life Insurance	240	260	350
52100 207	Medical Insurance	55,056	61,671	64,143
52100 210	Unemployment Compensation	118	133	161
52100 307	Communication	1,326	2,100	2,100
52100 334	Maintenance Agreements	25,500	27,572	28,000
52100 351	Rentals (Copier)	1,917	2,059	2,000
52100 355	Travel	118	750	1,700
52100 356	Tuition	0	100	200
52100 435	Office Supplies	6,496	5,000	5,500
52100 524	In Service/Staff Development	1,980	995	2,000
52100 709	Data Processing Equipment (for upgrading computers and operating software)	30,500	4,400	4,000
52100 719	Office Equipment	0	510	510
	TOTAL ACCOUNTING AND BUDGETING	\$ 429,072	\$ 421,512	\$ 501,166

HAWKINS COUNTY, TENNESSEE
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FOR THE FISCAL YEAR ENDING JUNE 30, 2026

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
52300	PROPERTY ASSESSOR'S OFFICE			
52300 101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,358
52300 106	Deputy(ies)	248,816	259,877	269,960
52300 169	Part Time Personnel	0	0	2,691
52300 201	Social Security	23,664	25,345	29,300
52300 204	Pensions	24,025	24,906	26,623
52300 206	Life Insurance	389	417	490
52300 207	Medical Insurance	84,389	70,206	73,540
52300 210	Unemployment Compensation	141	175	225
52300 307	Communication	3,736	3,900	4,500
52300 317	Data Processing Services (printing tax rolls by State Dept.)	22,457	24,000	25,000
52300 320	Dues and Memberships	1,925	1,975	2,400
52300 322	Evaluation and Testing (drug policy expenses)	0	150	150
52300 332	Legal Notices, Recording and Court Costs	156	200	350
52300 334	Maintenance Agreements	3,333	3,600	3,700
52300 337	Maintenance and Repair Services - Office Equipment	0	575	575
52300 338	Maintenance and Repair Services - Vehicles	1,048	2,000	3,500
52300 351	Rentals	1,596	2,250	2,250
52300 353	Towing Services	0	150	150
52300 355	Travel	2,057	2,550	3,000
52300 356	Tuition	350	600	600
52300 399	Other Contracted Services (personal property audits, mapping software)	20,950	25,500	25,500
52300 425	Gasoline	4,838	6,500	6,500
52300 435	Office Supplies	2,563	4,250	5,000
52300 450	Tires and Tubes	0	800	800
52300 499	Other Supplies and Materials	0	510	510
52300 524	In Service/Staff Development	0	275	275
52300 599	Other Charges	85	200	200
52300 719	Office Equipment	524	3,400	4,000
	TOTAL PROPERTY ASSESSOR'S OFFICE	\$ 549,084	\$ 571,455	\$ 602,147
52310	REAPPRAISAL PROGRAM			
52310 105	Supervisor/Director	\$ 52,328	\$ 55,210	\$ 56,816
52310 106	Deputy(ies)	79,914	83,910	86,008
52310 201	Social Security	8,717	9,500	10,926
52310 204	Pensions	9,257	9,754	9,998
52310 206	Life Insurance	180	195	210
52310 207	Medical Insurance	35,346	32,671	29,909
52310 210	Unemployment Compensation	63	84	100
52310 317	Data Processing Services	7,687	7,707	10,000
52310 334	Maintenance Agreement	0	575	575
52310 348	Postal Charges	2,730	2,000	24,000
52310 355	Travel (related to reappraisal)	78	1,700	2,000
52310 399	Other Contracted Services (for appeals)	550	1,500	3,000
52310 435	Office Supplies	640	595	700
	TOTAL REAPPRAISAL PROGRAM	\$ 197,490	\$ 205,401	\$ 234,242

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
52400	COUNTY TRUSTEE'S OFFICE			
52400 101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,358
52400 106	Deputy(ies)	132,401	139,340	142,824
52400 168	Temporary Personnel	11,037	11,745	12,000
52400 169	Part Time Personnel	8,618	7,135	8,026
52400 201	Social Security	18,621	19,522	20,900
52400 204	Pensions	16,411	17,254	17,723
52400 206	Life Insurance	240	260	280
52400 207	Medical Insurance	13,671	14,580	14,915
52400 210	Unemployment Compensation	109	106	150
52400 307	Communication	2,042	1,800	2,100
52400 320	Dues and Memberships	160	185	200
52400 332	Legal Notices, Recording and Court Costs	214	250	300
52400 337	Maintenance and Repair Services-Office Equipment	20,192	22,500	25,000
52400 351	Rentals	499	500	1,000
52400 355	Travel	1,423	2,000	3,000
52400 356	Tuition (for Public Official Certification through CTAS)	100	100	200
52400 399	Other Contracted Services (for tax notices)	8,652	8,850	12,500
52400 599	Other Charges	0	0	0
52400 435	Office Supplies	4,250	3,700	5,000
52400 709	Data Processing Equipment (computers and/or printers)	3,449	2,133	2,500
52400 799	Other Capital Outlay	3,000	3,000	3,000
	TOTAL COUNTY TRUSTEE'S OFFICE	\$ 347,131	\$ 362,104	\$ 381,976
52500	COUNTY CLERK'S OFFICE			
52500 101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,358
52500 106	Deputy(ies)	499,716	548,346	593,584
52500 169	Part-time Personnel	6,636	5,069	9,686
52500 187	Overtime Pay(comp time)	0	2,686	0
52500 189	Other Salaries & Wages (Vacation Pay)	0	0	2,500
52500 201	Social Security	42,425	46,356	54,784
52500 204	Pensions	42,100	45,340	49,451
52500 206	Life Insurance	839	975	1,050
52500 207	Medical Insurance	92,717	105,350	116,622
52500 210	Unemployment Compensation	293	320	471
52500 307	Communication	4,346	4,100	4,750
52500 320	Dues and Memberships	150	150	150
52500 332	Legal Notices, Recording and Court Costs	287	400	400
52500 337	Maintenance and Repair Services - Office Equipment (including mandatory increase for software maintenance contract with Business Information Systems)	43,005	46,412	53,000
52500 351	Rentals (copier)	2,500	2,200	2,600
52500 355	Travel	591	500	3,600
52500 356	Tuition (for Public Official Certification through CTAS)	0	85	400
52500 399	Other Contracted Services (website hosting fee, courier service)	11,950	13,500	13,500
52500 435	Office Supplies	8,504	10,000	9,000
52500 499	Other Supplies and Materials (State funded for purchase of paper, toner, ribbon	4,106	4,500	4,800
52500 599	Other Charges	0	0	200
52500 719	Office Equipment	12,157	6,650	9,000
	TOTAL COUNTY CLERK'S OFFICE	\$ 874,364	\$ 950,083	\$ 1,039,906
	TOTAL FINANCE	\$ 2,397,141	\$ 2,510,555	\$ 2,759,437

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
53000	ADMINISTRATION OF JUSTICE			
53120	CIRCUIT COURT			
53120 101	County Official/Administrative Officer	\$ 102,042	\$ 107,144	\$ 110,358
53120 106	Deputy(ies)	394,801	427,875	449,084
53120 169	Part-time Personnel	7,404	2,038	22,063
53120 189	Other Salaries and Wages (On call Warrant Writer & Vacation Pay)	9,011	8,490	9,500
53120 194	Jury and Witness Expenses	0	2,735	4,000
53120 201	Social Security	34,105	36,850	45,212
53120 204	Pensions	34,657	37,895	39,826
53120 206	Life Insurance	704	779	840
53120 207	Medical Insurance	122,453	116,346	131,052
53120 210	Unemployment Compensation	261	237	375
53120 307	Communication	2,295	2,100	2,500
53120 320	Dues and Memberships (East TN Clerk's Association)	210	210	260
53120 332	Legal Notices, Recording and Court Costs	297	345	360
53120 334	Maintenance Agreements (Local Gov't Corp. and BIS)	57,106	57,000	63,000
53120 351	Rentals (copier)	2,023	2,600	2,600
53120 355	Travel	2,167	476	2,550
53120 356	Tuition (Renewal Fee/Certified Public Administrator Certificate)	600	300	300
53120 399	Other Contracted Services	112	200	200
53120 435	Office Supplies	13,497	17,000	21,000
53120 499	Other Supplies and Materials	21	1,000	1,275
53120 599	Other Charges	0	275	300
53120 709	Data Processing Equipment (funded by data fee collections in Revenue Accounts 42190 and 42390 and reserves)	2,772	2,274	5,000
53120 719	Office Equipment	2,724	100	3,400
53120 790	Other Equipment	6,468	0	0
	TOTAL CIRCUIT COURT	\$ 795,730	\$ 824,269	\$ 915,055
53200	CRIMINAL COURT			
53200 194	Jury and Witness Expenses	\$ 14,290	\$ 15,000	\$ 20,000
53200	TOTAL CRIMINAL COURT	\$ 14,290	\$ 15,000	\$ 20,000
53300	GENERAL SESSIONS COURT			
53300 102	Judge(s)	\$ 195,051	\$ 203,048	\$ 208,936
53300 161	Secretary(s)	39,957	41,955	49,420
53300 162	Clerical Personnel	39,957	41,955	43,004
53300 201	Social Security	18,177	18,988	20,543
53300 204	Pensions	19,247	20,087	21,096
53300 206	Life Insurance	180	195	210
53300 207	Medical Insurance	47,202	44,459	47,408
53300 210	Unemployment Compensation	42	42	84
53300 307	Communication (includes Internet service)	949	800	1,000
53300 320	Dues & Memberships	834	870	1,000
53300 322	Evaluation & Testing	5,100	0	0
53300 337	Maintenance and Repair Services - Office Equipment	2,173	2,000	2,000
53300 351	Rental (Copier)	807	800	1,800
53300 355	Travel (3 mandatory Judicial conferences)	1,350	2,475	2,500
53300 435	Office Supplies	892	850	850
53300 499	Other Supplies and Materials	280	120	595
53300 524	In Service/Staff Development	0	375	500
53300 709	Data Processing Equipment	1,468	1,500	2,000
53300 719	Office Equipment	0	0	0
	TOTAL GENERAL SESSIONS COURT	\$ 373,666	\$ 380,519	\$ 402,946

HAWKINS COUNTY, TENNESSEE
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FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
53330	RECOVERY COURT (Funded by Grant, revenues collected in accounts 42141 and 42341 and reserves)			
53330 169	Part-time Personnel	\$ 0	\$ 0	\$ 5,000
53330 189	Other Salaries and Wages	43,269	47,102	49,992
53330 201	Social Security	2,580	2,866	4,207
53330 204	Pensions	3,029	3,297	3,450
53330 206	Life Insurance	60	65	70
53330 207	Medical Insurance	19,737	19,886	21,220
53330 210	Unemployment Compensation	21	21	42
53330 307	Communication	682	736	700
53330 307	Dues and Memberships	200	200	200
53330 322	Evaluation and Testing	0	5,000	2,500
53330 338	Maintenance and Repair Services - Vehicles	1,148	0	500
53330 355	Travel	2,808	4,500	3,000
53330 399	Other Contracted Services	7,519	8,400	11,000
53330 425	Gasoline	0	0	500
53330 435	Office Supplies	0	750	2,500
53330 499	Other Supplies and Materials	1,769	914	1,000
53330 513	Workman's Compensation Insurance	93	80	125
53330 524	In Service/Staff Development	500	350	400
53330 599	Other Charges	3,975	2,800	4,897
	TOTAL RECOVERY COURT	\$ 87,390	\$ 96,967	\$ 111,303
53400	CHANCERY COURT			
53400 101	County Official/Administrative Official	\$ 102,042	\$ 107,144	\$ 110,358
53400 106	Deputies	153,790	163,982	196,156
53400 169	Part-time Personnel	0	0	0
53400 201	Social Security	16,743	17,881	23,449
53400 204	Pensions	17,908	18,979	21,456
53400 206	Life Insurance	300	325	350
53400 207	Medical Insurance	79,532	80,873	86,071
53400 210	Unemployment Compensation	105	105	150
53400 307	Communication	407	300	450
53400 320	Dues and Memberships	205	240	240
53400 332	Legal Notices, Recording and Court Costs	0	0	0
53400 334	Maintenance Agreements	29,977	29,435	24,450
53400 337	Maintenance and Repair Services/Office Equipment	0	0	500
53400 351	Rental (copier)	3,521	3,842	3,842
53400 355	Travel	129	146	500
53400 356	Tuition	100	125	400
53400 399	Other Contracted Services (lease for digital imaging equipment, funded by data fee collections in Revenue Account 42530)	3,939	3,636	1,818
53400 435	Office Supplies	5,649	5,100	5,100
53400 499	Other Supplies and Materials	384	450	595
53400 709	Data Processing Equipment (funded by data fee collections in Revenue Account 42530 and/or reserves)	0	10,078	2,500
53400 719	Office Equipment	4,237	2,017	2,890
	TOTAL CHANCERY COURT	\$ 418,968	\$ 444,658	\$ 481,275
53500	JUVENILE COURT			
53500 102	Judge(s)	\$ 292,252	\$ 203,048	\$ 208,936
53500 161	Secretary(s)	39,957	41,955	43,004
53500 162	Clerical Personnel	29,793	32,415	34,408
53500 169	Part-time Personnel	380	0	566
53500 201	Social Security	25,508	18,795	19,437
53500 204	Pensions	24,300	19,420	20,044
53500 206	Life Insurance	205	195	225
53500 207	Medical Insurance	26,881	13,757	14,994
53500 210	Unemployment Compensation	42	42	90
53500 320	Dues and Memberships	345	400	400
53500 355	Travel	432	595	595
53500 499	Other Supplies and Materials (bottled water)	408	289	289
53500 524	In Service/Staff Development	275	800	2,000
	TOTAL JUVENILE COURT	\$ 440,776	\$ 331,711	\$ 344,988

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
53920	COURTROOM SECURITY (Expenditures partially funded by Litigation Taxes for Courtroom Security and/or Reserves)			
53920 106	Deputies (6 officers for Courtroom Security)	\$ 131,989	\$ 225,476	\$ 304,784
53920 187	Overtime Pay	981	2,088	1,500
53920 189	Other Salaries & Wages (Vacation Pay)	0	0	1,000
53920 201	Social Security	9,119	16,169	23,507
53920 204	Pensions	9,199	15,930	21,510
53920 206	Life Insurance	208	305	420
53920 207	Medical Insurance	28,966	32,331	50,500
53920 210	Unemployment Compensation	63	114	200
53920 322	Evaluation & Testing	0	0	500
53920 399	Other Contracted Services (panic buttons monitoring)	0	0	400
53920 431	Law Enforcement Supplies	900	950	1,000
53920 451	Uniforms	711	1,000	1,500
53920 506	Liability Insurance (law enforcement liability)	7,686	10,153	12,000
53920 513	Workman's Compensation Insurance	6,034	8,335	10,500
53920 524	In Service/Staff Development	0	0	1,000
53920 708	Communications Equipment	0	0	500
53920 716	Law Enforcement Equipment	1,459	1,500	1,500
53920 790	Other Equipment (for security cameras and equipment)	959	2,000	5,000
53920 799	Other Capital Outlay	0	100	200
	TOTAL COURTROOM SECURITY	\$ 198,274	\$ 316,451	\$ 437,521
	TOTAL ADMINISTRATION OF JUSTICE	\$ 2,329,094	\$ 2,409,575	\$ 2,713,088
54000	PUBLIC SAFETY			
54110	LAW ENFORCEMENT			
54100	SHERIFF'S OFFICE			
54110 101	County Official/Administrative Officer	\$ 112,246	\$ 117,858	\$ 121,394
54110 106	Deputy(ies), (27.4 positions, incldg 5 corporals, 3.4 court officers)	966,629	1,308,277	1,453,885
54110 107	Detective(s), (13 positions)	634,776	830,286	882,362
54110 109	Captain (1 position)	69,095	86,678	91,511
54110 110	Lieutenant(s), (4 positions)	258,244	353,505	373,213
54110 115	Sergeant(s), (6 positions including 1 SRO)	274,561	328,542	348,064
54110 140	Salary Supplements (all but \$3,000 is funded by the State)	47,800	108,600	55,000
54110 161	Secretary(s), (3 positions)	114,736	150,828	159,237
54110 169	Part-time Personnel	16,308	20,814	22,601
54110 170	School Resource Officer(s), (17 positions)	622,210	836,492	875,191
	(All costs associated with these 17 SRO's are funded by State Grant)			
54110 187	Overtime Pay (partially funded by sources other than County revenue)	109,859	69,879	60,000
54110 187	Overtime Pay (State grant)	46,373	60,828	80,000
54110 189	Other Salaries and Wages (Vacation Pay)	41,205	28,445	25,000
54110 201	Social Security	228,469	301,888	341,761
54110 201	Social Security (State grant)	3,548	4,653	6,120
54110 204	Pensions	218,513	282,198	311,140
54110 204	Pensions (State grant)	3,246	4,258	5,600
54110 206	Life Insurance	3,959	4,442	4,760
54110 207	Medical Insurance	540,564	600,000	639,059
54110 210	Unemployment Compensation	1,662	1,519	2,250
54110 307	Communication	14,139	18,000	27,000
54110 320	Dues and Memberships	2,550	3,000	5,500
54110 322	Evaluation and Testing (psychological testing for new hire applicants)	1,250	3,500	4,500
54110 334	Maintenance Agreements	2,179	6,000	9,500
54110 336	Maintenance and Repair Services - Equipment	403	1,500	3,500
54110 337	Maintenance and Repair Services - Office Equipment	4,406	7,500	7,500
54110 338	Maintenance and Repair Services - Vehicles	101,662	120,000	100,000
54110 351	Rentals (copiers)	2,931	7,000	7,000
54110 353	Towing Service	3,580	4,300	4,500
54110 355	Travel	11,281	8,000	8,000
54110 399	Other Contracted Services (Leads Online contract)	11,331	15,000	130,000
54110 411	Data Processing Supplies	226	1,000	1,000
54110 425	Gasoline	187,034	190,000	240,000
54110 431	Law Enforcement Supplies	24,387	27,000	35,000
54110 435	Office Supplies	4,357	5,000	5,100
54110 450	Tires and Tubes	28,658	20,000	30,000
54110 451	Uniforms	23,703	45,000	25,000
54110 499	Other Supplies and Materials	557	16,700	16,000

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
54110	SHERIFF'S OFFICE (cont.)			
54110 506	Liability Insurance (Law Liability for SRO's)	21,777	27,075	30,000
54110 509	Refunds	269,029	135,190	0
54110 513	Workers Compensation Insurance (for SRO's)	28,237	30,500	30,850
54110 524	In-Service/Staff Development (Academy costs for new Officers)	25,459	35,000	35,000
54110 599	Other Charges (participation fees for obtaining federal surplus property; tags for vehicles)	456	1,500	1,800
54110 709	Data Processing Equipment	1,305	5,000	5,000
54110 716	Law Enforcement Equipment	179,428	50,000	50,000
54110 718	Motor Vehicles	356,334	210,000	210,000
54110 719	Office Equipment	207	14,000	4,250
54110 790	Other Equipment	79,696	0	0
	TOTAL SHERIFF'S OFFICE	\$ 5,700,565	\$ 6,506,755	\$ 6,884,148
54150	DRUG ENFORCEMENT			
54150 140	Salary Supplements (Drug Task Force Officer)	\$ 7,368	\$ 7,368	\$ 7,368
54150 201	Social Security	561	564	564
54150 204	Pensions	516	516	516
	TOTAL DRUG ENFORCEMENT	\$ 8,445	\$ 8,448	\$ 8,448
54160	ADMINISTRATION OF THE SEXUAL OFFENDER REGISTRY (Funded by Sexual Offender Registration Fees)			
54160 307	Communications	\$ 719	\$ 720	\$ 800
54160 411	Data Processing Supplies	0	0	250
54160 435	Office Supplies	0	58	250
54160 509	Refunds	0	150	0
54160 599	Other Charges (collections from Revenue Acct 43395 that are sent to State)	2,950	0	2000
54160 709	Data Processing Equipment	0	0	1000
54160 718	Motor Vehicles	53,467	1,544	0
54160 719	Office Equipment	0	0	1000
	TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER REGISTRY	\$ 57,136	\$ 2,472	\$ 5,300
54200	CORRECTIONS			
54210	JAIL			
54210 110	Lieutenant (Jail Administrator, 1 position)	\$ 54,751	\$ 69,851	\$ 73,745
54210 160	Guards (41.6 positions, including supervisors, senior guards, transporters, work crew positions & work program coordinator)	1,418,952	2,038,139	2,156,959
54210 165	Cafeteria Personnel, (3 positions)	87,157	113,992	148,683
54210 169	Part-time Personnel (part-time guard)	21,953	23,883	37,669
54210 187	Overtime Pay	95,306	82,056	60,000
54210 189	Other Salaries and Wages (Vacation Pay)	39,775	21,270	30,000
54210 201	Social Security	121,970	169,935	191,790
54210 204	Pensions	105,843	149,756	172,857
54210 206	Life Insurance	2,330	2,728	3,500
54210 207	Medical Insurance	255,351	269,717	290,047
54210 210	Unemployment Compensation	1,150	1,258	2,500
54210 307	Communication	6,087	4,900	6,000
54210 309	Contracts with Government Agencies	0	200	1,000
54210 322	Evaluation & Testing (psychological testing for new hire applicants)	1,500	8,000	6,000
54210 334	Maintenance Agreements	1,619	5,000	10,000
54210 335	Maintenance and Repair Services - Buildings	11,544	20,000	25,000
54210 336	Maintenance and Repair Services - Equipment	14,622	20,000	25,000
54210 337	Maintenance and Repair Services - Office Equipment	6,805	15,000	16,000
54210 338	Maintenance and Repair Services - Vehicles	8,800	9,000	10,000
54210 340	Medical and Dental Services (includes mental health evaluations for inmates)	361,041	380,000	386,000
54210 348	Postal Charges (mailings by inmates)	560	1,250	2,500
54210 351	Rentals	2,258	3,000	3,000
54210 354	Transportation (HC EMS is transporting inmates to hospital)	0	0	6,000
54210 355	Travel	2,269	3,250	1,500
54210 399	Other Contracted Services (maintenance and/or service contracts for building)	18,039	20,000	20,000
54210 410	Custodial Supplies	26,296	27,000	35,000
54210 411	Data Processing Supplies	600	2,000	2,000
54210 421	Food Preparation Supplies	6,761	20,000	20,000
54210 422	Food Supplies	368,759	380,000	400,000
54210 435	Office Supplies	3,089	3,200	3,500

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
54210	JAIL (cont.)			
54210 441	Prisoners Clothing	8,619	10,000	10,000
54210 446	Small Tools	2,044	6,000	6,000
54210 451	Uniforms	16,958	25,000	25,000
54210 452	Utilities	207,217	210,000	220,000
54210 499	Other Supplies and Materials	28,062	25,500	30,000
54210 507	Medical Claims	153,828	165,000	200,000
54210 509	Refunds	0	96	0
54210 524	In Service/Staff Development (Academy costs for Guards)	5,614	7,000	10,000
54210 599	Other Charges	0	300	3,000
54210 707	Building Improvements	14,094	2,000	25,000
54210 709	Data Processing Equipment	5,101	6,000	7,000
54210 710	Food Service Equipment	12,854	12,000	18,000
54210 716	Law Enforcement Equipment	6,475	20,000	25,000
54210 718	Motor Vehicles	1,691	0	0
54210 719	Office Equipment	19,286	2,000	2,000
54210 790	Other Equipment (Command Center computers and equipment)	0	20,000	35,000
54210 799	Other Capital Outlay	0	2,000	10,000
	TOTAL JAIL	\$ 3,527,030	\$ 4,377,281	\$ 4,772,250
54240	JUVENILE SERVICES			
54240 105	Supervisor/Director	\$ 60,683	\$ 63,717	\$ 65,310
54240 112	Youth Service Officers	45,919	48,215	49,420
54240 187	Overtime Pay	27,860	0	0
54240 201	Social Security	9,790	8,062	8,777
54240 204	Pensions	7,462	7,836	8,032
54240 206	Life Insurance	99	107	140
54240 207	Medical Insurance	13,711	14,164	14,994
54240 210	Unemployment Compensation	42	42	84
54240 307	Communication	3,089	2,700	2,800
54240 310	Contracts with Other Public Agencies (Juvenile Detention Center, Johnson City)	86,523	130,000	175,000
54240 322	Evaluation & Testing (drug testing ordered by the Judge, partially funded by collections in Revenue Account 42410)	4,259	13,000	13,000
54240 337	Maintenance and Repair Services - Office Equipment (technical support)	5,868	8,000	11,400
54240 351	Rental	1,477	2,700	2,700
54240 355	Travel	0	1,105	1,105
54240 435	Office Supplies	2,965	3,000	3,000
54240 499	Other Supplies and Materials	1,881	1,500	2,000
54240 719	Office Equipment	1,693	1,750	3,000
	TOTAL JUVENILE SERVICES	\$ 273,321	\$ 305,898	\$ 360,762
54310	FIRE PREVENTION AND CONTROL			
54310 316	Contributions	\$ 367,080	\$ 422,650	\$ 403,680
54310 524	In Service/Staff Development	0	0	5,000
	TOTAL FIRE PREVENTION AND CONTROL	\$ 367,080	\$ 422,650	\$ 408,680
54420	RESCUE SQUAD			
54420 316	Contributions	\$ 122,000	\$ 132,000	\$ 142,000
	TOTAL RESCUE SQUAD	\$ 122,000	\$ 132,000	\$ 142,000
54430	DISASTER RELIEF			
54430 499	Other Supplies & Materials	\$ 0	\$ 5,084	\$ 0
54430 499	Other Supplies & Materials (Wal-Mart grants and/or other grants or donations)	0	0	0
54430 790	Other Equipment	0	0	5,100
	TOTAL DISASTER RELIEF	\$ 0	\$ 5,084	\$ 5,100

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
54490	OTHER EMERGENCY MANAGEMENT			
54490 105	Supervisor/Director	\$ 58,714	\$ 63,757	\$ 77,147
54490 106	Deputies	0	31,978	61,152
54490 169	Part-time Personnel	14,450	29,932	33,936
54490 187	Overtime Pay (comp time)	0	7,321	0
54490 189	Other Salaries and Wages (Vacation Pay & Safety Designee)	2,738	5,913	12,000
54490 201	Social Security	5,377	10,189	14,094
54490 204	Pensions	4,110	5,834	9,681
54490 206	Life Insurance	60	104	140
54490 207	Medical Insurance	11,699	12,041	13,094
54490 210	Unemployment Compensation	39	122	150
54490 307	Communications (includes NAWAS -TEMA communication)	4,580	4,600	5,000
54490 320	Dues & Memberships	210	350	500
54490 330	Operating Leases (Short Mt. Tower Lease, includes 2% increase)	27,288	30,000	30,900
54490 336	Maintenance & Repair Services - Equipment (repeaters & generators in Communication Towers)	24,512	23,000	23,000
54490 338	Maintenance & Repair Services - Vehicles	2,601	3,500	5,000
54490 351	Rentals	805	1,400	1,400
54490 355	Travel	67	850	1,275
54490 399	Other Contracted Services (Onsolve Code Red warning system contract)	12,625	10,400	13,000
54490 425	Gasoline	3,594	4,000	6,000
54490 435	Office Supplies	83	425	425
54490 450	Tires & Tubes	0	1,200	1,200
54490 451	Uniforms	396	750	750
54490 499	Other Supplies and Materials	1,182	1,488	1,488
54490 513	Workers Compensation Insurance	3,231	4,934	5,000
54490 524	In Service/Staff Development	700	860	1,500
54490 599	Other Charges (vehicle tags, miscellaneous filing fees)	41	100	100
54490 708	Communications Equipment (includes 509,858 Governor's Recovery & Rebuild)	0	2,500	2,500
54490 709	Data Processing Equipment	40,096	1,300	1,300
54490 790	Other Equipment	7,994	8,000	8,000
	TOTAL OTHER EMERGENCY MANAGEMENT	\$ 227,192	\$ 266,848	\$ 329,732
54610	COUNTY CORONER/MEDICAL EXAMINER			
54610 199	Other Per Diem and Fees (Medical Investigators)	\$ 60,450	\$ 70,500	\$ 72,500
54610 309	Contracts with Government Agencies (ETSU, Medical Examiner/ autopsies)	130,367	136,886	143,730
54610 499	Other Supplies and Materials	508	0	850
54610 599	Other Charges (transportation of bodies)	7,370	12,500	15,000
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	\$ 198,695	\$ 219,886	\$ 232,080
54710	PUBLIC SAFETY GRANTS PROGRAM			
54710 716	Law Enforcement Equipment	\$ 173,448	\$ 7,008	\$ 0
	TOTAL PUBLIC SAFETY GRANTS PROGRAM	\$ 173,448	\$ 7,008	\$ 0
54900	OTHER PUBLIC SAFETY			
54900 316	Contributions (E-911 and Emergency Response Team- Moved from 54490)	\$ 445,862	\$ 445,862	\$ 446,529
	TOTAL OTHER PUBLIC SAFETY	\$ 445,862	\$ 445,862	\$ 446,529
	TOTAL PUBLIC SAFETY	\$ 11,100,774	\$ 12,700,192	\$ 13,595,029

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
55000	PUBLIC HEALTH AND WELFARE			
55100	LOCAL HEALTH PROGRAMS			
55110	LOCAL HEALTH CENTER			
55110 189	Other Salaries and Wages	\$ 63,198	\$ 56,921	\$ 80,000
55110 201	Social Security	3,913	3,553	6,120
55110 204	Pensions	3,953	2,907	5,600
55110 206	Life Insurance	106	93	200
55110 207	Medical Insurance	24,280	20,504	21,220
55110 210	Unemployment Compensation	63	65	150
55110 307	Communication	11,098	12,500	15,000
55110 309	Contracts with Government Agencies	15,500	15,500	15,500
55110 320	Dues and Memberships	550	550	750
55110 335	Maintenance and Repair Services - Building	1,507	15,000	8,000
55110 336	Maintenance and Repair Services - Equipment	2,896	4,500	6,000
55110 347	Pest Control	1,333	1,333	1,500
55110 348	Postal Charges	3,412	6,500	6,500
55110 355	Travel	176	1,200	4,100
55110 399	Other Contracted Services	60,388	65,000	72,000
55110 410	Custodial Supplies	6,500	8,200	11,000
55110 413	Drugs and Medical Supplies	0	1,000	5,000
55110 435	Office Supplies	6,784	9,000	9,500
55110 499	Other Supplies and Materials	5,329	8,000	6,000
55110 513	Workers Compensation Insurance	225	171	900
55110 599	Other Charges	891	4,286	5,000
55110 711	Furniture and Fixtures	0	0	7,000
55110 790	Other Equipment	3,138	0	10,000
55110 799	Other Capital Outlay	0	25,000	18,000
	TOTAL LOCAL HEALTH CENTER	\$ 215,240	\$ 261,783	\$ 315,040
55130	AMBULANCE/EMERGENCY MEDICAL SERVICES			
55130 316	Contributions (H.C. EMS)	\$ 200,000	\$ 400,000	\$ 400,000
55130 316	Contributions (Opioid past remediation)	0	242,500	0
55130 316	Contributions (TN opioid abatement)	0	289,570	0
	TOTAL AMBULANCE/EMERGENCY MEDICAL SERVICES	\$ 200,000	\$ 932,070	\$ 400,000
55170	ALCOHOL AND DRUG PROGRAMS			
55170 316	Contributions (from Baby Doe Funds)	\$ 95,000	\$ 0	\$ 0
	TOTAL ALCOHOL AND DRUG PROGRAMS	\$ 95,000	\$ 0	\$ 0
55190	OTHER LOCAL HEALTH SERVICES (State Grant)			
55190 189	Other Salaries and Wages	\$ 234,797	\$ 278,877	\$ 464,285
55190 201	Social Security	17,494	20,600	35,518
55190 204	Pensions	15,291	18,470	32,500
55190 206	Life Insurance	221	287	700
55190 207	Medical Insurance	9,691	16,920	36,665
55190 210	Unemployment Compensation	114	114	1,000
55190 355	Travel	9,995	13,235	11,500
55190 399	Other Contracted Services	0	3,000	3,500
55190 499	Other Supplies and Materials (Microclinic Program Grant)	47	0	0
55190 506	Liability Insurance	3,328	2,164	9,000
55190 513	Workers Compensation Insurance	838	821	4,000
55190 599	Other Charges	0	0	1,100
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 291,816	\$ 354,488	\$ 599,768
55900	OTHER PUBLIC HEALTH AND WELFARE (State Revenue - Tobacco Settlement)			
55900 499	Other Supplies and Materials	\$ 2,130	\$ 6,364	\$ 0
499	Other Supplies and Materials (Healthier TN Grant)	0	0	0
499	Other Supplies and Materials (United Way)	0	0	0
	TOTAL OTHER PUBLIC HEALTH AND WELFARE	\$ 2,130	\$ 6,364	\$ 0
	TOTAL PUBLIC HEALTH AND WELFARE	\$ 804,186	\$ 1,554,705	\$ 1,314,808

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
56300	SENIOR CITIZENS ASSISTANCE			
56300 105	Supervisor/Director (Rogersville)	\$ 45,919	\$ 48,215	\$ 49,420
56300 130	Social Worker (ADRC Grant)	22,631	24,041	26,234
56300 146	Bus Drivers	19,871	26,154	26,972
56300 161	Secretary(s)	35,244	38,159	39,113
56300 189	Other Salaries & Wages (Vacation Pay)	1,842	0	0
56300 201	Social Security	8,843	9,682	10,843
56300 204	Pensions	6,636	7,877	8,086
56300 206	Life Insurance	137	172	225
56300 207	Medical Insurance	20,241	21,637	22,412
56300 210	Unemployment Compensation	84	84	150
56300 307	Communication (includes \$1,800 ADRC Grant)	5,333	5,400	5,500
56300 309	Contracts with Government Agencies (FTHRA and UETHDA)	16,119	18,036	18,036
56300 316	Contributions (Church Hill and Mt. Carmel)	49,000	40,000	40,000
316	Contributions (Mooresburg Community Association)	0	4,900	4,900
316	Contributions (Surgoinsville)	0	6,400	6,400
56300 338	Maintenance and Repair Services - Vehicles (grant match)	300	300	300
56300 351	Rentals (copier)	992	1,800	1,800
56300 354	Transportation - Other than students (State grant)	8,800	8,800	8,800
56300 355	Travel (Includes ADRC Grant travel of \$2,000)	2,549	2,750	3,500
56300 399	Other Contracted Services (Health Promotion, funded by local funds)	2,496	2,500	2,500
56300 410	Custodial Supplies	894	1,000	1,000
56300 425	Gasoline (grant match)	639	700	700
56300 435	Office Supplies	371	340	340
56300 452	Utilities	7,564	8,100	8,100
56300 499	Other Supplies and Materials (Fruit baskets for Seniors)	1,771	1,520	1,000
56300 509	Refunds	0	0	0
56300 513	Workers Compensation Insurance (ADRC Grant only)	105	250	250
56300 599	Other Charges (ADRC Grant)	493	502	502
56300 790	Other Equipment	0	200	200
56300 799	Other Capital Outlay	26,954	0	0
56300 799	Other Capital Outlay(IIIB)	0	1,224	0
56300 799	Other Capital Outlay(IIID)	0	593	0
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 285,828	\$ 281,336	\$ 287,283
56500	LIBRARIES			
56500 316	Contributions (Hawkins County Library System and Mt. Carmel Library)	\$ 113,000	\$ 120,500	\$ 120,500
316	Contributions (Hawkins Co. Imagination Library)	0	3,000	3,000
	TOTAL LIBRARIES	\$ 113,000	\$ 123,500	\$ 123,500

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
56700	PARKS AND FAIR BOARDS			
56700 105	Supervisor/Director (Moved from Account 166 for 2022-23FY)	\$ 45,919	\$ 48,215	\$ 49,420
56700 167	Maintenance Personnel	26,172	26,791	27,623
56700 169	Part-time Personnel (Laurel Run Park and Saint Clair Park)	21,808	23,051	37,669
56700 189	Other Salaries & Wages (Vacation Pay)	2,975	0	0
56700 201	Social Security	6,840	6,623	8,776
56700 204	Pensions	4,600	5,250	5,393
56700 206	Life Insurance	120	130	150
56700 207	Medical Insurance	18,297	26,427	28,009
56700 210	Unemployment Compensation	91	98	150
56700 307	Communication (includes Air Card for Internet Services)	1,390	1,400	1,600
56700 335	Maintenance and Repair Services - Buildings	0	500	2,000
56700 336	Maintenance and Repair Services - Equipment (tractor, mowers, etc.)	1,963	1,500	3,500
56700 337	Maintenance and Repair Services - Office Equipment	0	0	0
56700 338	Maintenance and Repair Services - Vehicles	0	1,000	5,000
56700 351	Rentals (equipment and portalets)	1,060	1,200	1,500
56700 399	Other Contracted Services (pumping septic tanks, hauling rock, tree removal)	4,154	3,500	5,500
56700 409	Crushed Stone	3,500	1,500	3,000
56700 410	Custodial Supplies (both parks)	4,649	5,600	5,800
56700 415	Electricity	5,587	6,500	8,000
56700 425	Gasoline	7,860	8,400	10,500
56700 435	Office Supplies	57	100	150
56700 442	Propane	45	100	500
56700 446	Small Tools	19	250	300
56700 450	Tires and Tubes	585	800	1,200
56700 454	Water and Sewer	737	1,000	1,200
56700 499	Other Supplies and Materials	3,257	4,000	8,500
56700 509	Refunds	340	0	0
56700 599	Other Charges	0	0	0
56700 717	Maintenance Equipment	5,000	8,259	5,000
56700 719	Office Equipment	0	0	450
56700 790	Other Equipment (small mowers, trimmers, blowers, security cameras, etc.)	0	600	600
56700 799	Other Capital Outlay (Bridge)	0	100,000	0
56700 799	Other Capital Outlay (Wellands Project and unexpected projects and repairs at both parks.)	9,314	12,300	10,000
	TOTAL PARKS AND FAIR BOARDS	\$ 176,339	\$ 295,094	\$ 231,290
	TOTAL SOCIAL, CULTURAL AND RECREATIONAL SERVICES	\$ 575,167	\$ 699,930	\$ 642,073
57000	AGRICULTURE AND NATURAL RESOURCES			
57100	AGRICULTURE EXTENSION SERVICE			
57100 140	Salary Supplements (includes UT and TSU agents)	\$ 131,140	\$ 140,000	\$ 144,800
57100 307	Communication	1,305	1,200	1,600
57100 351	Rentals (Copier)	1,949	1,850	1,950
57100 355	Travel	2,577	2,550	2,600
57100 599	Other Charges (for supplies and program support, paid to Ag. Extens. Office)	2,352	2,352	2,352
57100 790	Other Equipment	3,000	3,000	3,000
	TOTAL AGRICULTURE EXTENSION SERVICE	\$ 142,323	\$ 150,952	\$ 156,302
57300	FOREST SERVICE			
57300 310	Contracts with Other Public Agencies	\$ 1,500	\$ 1,500	\$ 1,500
	TOTAL FOREST SERVICE	\$ 1,500	\$ 1,500	\$ 1,500

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
57500	SOIL CONSERVATION			
57500 162	Clerical Personnel	\$ 38,745	\$ 41,955	\$ 43,004
57500 169	Part-time Personnel	16,371	19,655	21,138
57500 201	Social Security	3,684	4,397	4,907
57500 204	Pensions	2,712	2,937	3,011
57500 206	Life Insurance	60	65	70
57500 207	Medical Insurance	12,141	7,164	14,915
57500 210	Unemployment Compensation	59	64	100
57500 307	Communication	184	750	800
57500 310	Contracts with Other Public Agencies (for supplies and operating costs)	4,200	4,200	4,200
57500 316	Contributions (for Part-time Technician)	9,000	9,000	9,000
	TOTAL SOIL CONSERVATION	\$ 87,156	\$ 90,187	\$ 101,145
57700	FLOOD CONTROL (State Mandated)			
57700 169	Part-Time Personnel	\$ 0	\$ 222	\$ 2,736
57700 201	Social Security	0	17	210
57700 210	Unemployment Compensation	0	1	21
57700 399	Other Contracted Services	0	0	0
57700 513	Workman's Compensation Insurance	0	0	100
	TOTAL FLOOD CONTROL	\$ 0	\$ 240	\$ 3,067
57800	STORM WATER MANAGEMENT			
57800 169	Part-time Personnel	\$ 4,823	\$ 9,708	\$ 10,763
57800 201	Social Security	369	743	824
57800 210	Unemployment Compensation	9	29	48
57800 307	Communication	0	75	75
57800 320	Dues & Memberships	700	700	800
57800 321	Engineering Services (additional storm water mapping as mandated)	1,400	800	1,525
57800 322	Evaluation and Testing	147	0	1,000
57800 355	Travel	0	250	425
57800 361	Permits (State mandated)	3,460	3,460	4,000
57800 399	Other Contracted Services (FTDD for mapping services)	0	0	400
57800 399	Other Contracted Services (educational announcements)	0	0	400
57800 499	Other Supplies & Materials (educational materials as mandated)	49	500	500
57800 513	Workers Compensation Insurance	205	325	325
57800 524	In Service/Staff Development	0	250	400
57800 709	Data Processing Equipment	0	493	500
	TOTAL STORM WATER MANAGEMENT	\$ 11,162	\$ 17,333	\$ 21,985
	TOTAL AGRICULTURE AND NATURAL RESOURCES	\$ 242,141	\$ 260,212	\$ 283,999
58000	OTHER OPERATIONS			
58100	ECONOMIC AND COMMUNITY DEVELOPMENT			
58110	TOURISM			
58110 599	Other Charges (County's ads in Tennessee tourism magazine)	\$ 1,500	\$ 1,500	\$ 1,500
	TOTAL TOURISM	\$ 1,500	\$ 1,500	\$ 1,500

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
58120	INDUSTRIAL DEVELOPMENT			
58120 161	Industrial Development Coordinator	\$ 45,919	\$ 48,215	\$ 49,420
58120 167	Maintenance Personnel	39,957	41,955	43,004
58120 169	Part-time Personnel	3,317	0	5,381
58120 201	Social Security	6,590	6,663	7,482
58120 204	Pensions	6,011	6,312	6,470
58120 206	Life Insurance	120	130	150
58120 207	Medical Insurance	6,511	6,493	7,497
58120 210	Unemployment Compensation	52	42	150
58120 301	Accounting Services	12,000	8,000	13,000
58120 302	Advertising	0	500	500
58120 307	Communication	401	350	400
58120 316	Contributions (Holston Business Group and East TN Education Foundation)	31,400	0	0
58120 320	Dues and Memberships	100	500	500
58120 321	Engineering Services	4,500	4,000	10,000
58120 331	Legal Services	2,000	5,000	5,000
58120 335	Maintenance and Repair Services - Building	2,700	1,500	3,000
58120 336	Maintenance and Repair Services - Equipment	1,230	2,500	10,000
58120 351	Rentals	2,985	4,500	7,500
58120 355	Travel	4,439	5,296	5,000
58120 399	Other Contracted Services (includes agreement with NETWORKS)	52,472	52,000	52,000
58120 409	Crushed Stone	5,608	5,000	5,000
58120 415	Electricity	15,154	16,637	18,000
58120 425	Gasoline	1,803	2,500	3,000
58120 435	Office Supplies	1,133	1,500	2,500
58120 450	Tires and Tubes	903	1,000	1,500
58120 454	Water and Sewer	264	300	500
58120 499	Other Supplies and Materials	2,029	2,000	2,550
58120 513	Workers Comp. Insurance	1,518	1,330	1,750
58120 599	Other Charges	78	146	100
58120 707	Building Improvements	0	0	500
58120 717	Maintenance Equipment	710	0	1,500
58120 719	Office Equipment	0	0	500
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 251,904	\$ 224,369	\$ 263,854
58220	AIRPORT			
58220 307	Communications (phone line for fuel system and internet)	\$ 779	\$ 800	\$ 900
58220 335	Maintenance and Repair Services - Building	2,350	4,000	4,000
58220 336	Maintenance and Repair Services - Equipment	0	1,500	4,000
58220 355	Travel	0	0	425
58220 361	Permits	450	450	500
58220 399	Other Contracted Services (software support for fueling station system)	1,186	3,000	3,000
58220 399	Other Contracted Services	0	0	0
58220 409	Crushed Stone	0	0	0
58220 415	Electricity	3,378	4,200	5,700
58220 425	Gasoline (increased to provide fuel for mowing 40 acres)	855	1,500	1,500
58220 425	Gasoline (aviation fuel for re-sale through self-serve fueling station)	34,506	30,000	30,000
58220 434	Natural Gas	1,240	1,500	2,100
58220 454	Water & Sewer	937	800	1,100
58220 499	Other Supplies and Materials	2,471	1,500	2,600
58220 702	Airport Improvement (grants)	0	0	0
	Airport ACRGP Covid Funding (office and HVAC)	0	0	0
	Airport Apron and Taxiway	2,327,205	0	0
	Airport Runway Lighting and PAPI system	0	0	0
58220 799	Other Capital Outlay (Undesignated funds for equipment, furniture, etc. for Airpo	0	1,000	20,000
799	County grant match, paid to State 5% of \$2,000,000 for Apron Construction	0	0	0
	TOTAL AIRPORT	\$ 2,375,357	\$ 50,250	\$ 75,825

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
58300	VETERANS' SERVICES			
58300 105	Supervisor/Director	\$ 40,411	\$ 43,863	\$ 46,447
58300 106	Deputy	39,957	41,955	44,960
58300 201	Social Security	5,900	6,315	6,993
58300 204	State Retirement	5,626	6,007	6,399
58300 206	Life Insurance	120	130	150
58300 207	Medical Insurance	6,628	6,422	7,497
58300 210	Unemployment Compensation	42	42	84
58300 307	Communication	562	500	700
58300 337	Maintenance and Repair Services - Office Equipment	0	0	200
58300 351	Rentals	656	550	550
58300 355	Travel	1,000	2,175	2,125
58300 399	Other Contracted Services (annual fee for claims to be filed on computer)	832	120	898
58300 435	Office Supplies	423	658	659
58300 709	Data Processing Equipment	0	119	300
58300 719	Office Equipment	983	800	1,063
	TOTAL VETERANS' SERVICES	\$ 103,140	\$ 109,656	\$ 119,025
58500	CONTRIBUTIONS TO OTHER AGENCIES			
58500 316	Contributions	\$ 58,720	\$ 63,720	\$ 63,720
	TOTAL CONTRIBUTIONS TO OTHER AGENCIES	\$ 58,720	\$ 63,720	\$ 63,720
58600	EMPLOYEE BENEFITS			
58600 201	Social Security	\$ 0	\$ 0	\$ 1,500
58600 204	State Retirement	0	0	1,500
58600 206	Life Insurance	0	0	228
58600 207	Medical Insurance	65,967	55,000	125,000
58600 210	Unemployment Compensation	0	0	380
	TOTAL EMPLOYEE BENEFITS	\$ 65,967	\$ 55,000	\$ 128,608
58808	COVID-19 GRANT #8 - Health Dept. (Cares Act Grant - Awning)			
58808 707	Building Improvements	\$ 38,200	\$ 0	\$ 0
	TOTAL COVID-19 GRANT #8 - Health Dept. (Cares Act Grant- Awning)	\$ 38,200	\$ 0	\$ 0
58809	COVID-19 GRANT #9- HCSO			
58809 410	Custodial Supplies	\$ 16,693	\$ 0	\$ 0
58809 499	Other Supplies and Materials	0	0	0
58809 524	In Service/Staff Development	0	0	0
58809 709	Data Processing Equipment	0	0	0
58809 735	Health Equipment	900	0	0
	TOTAL COVID-19 GRANT #9- HCSO	\$ 17,593	\$ 0	\$ 0
58900	MISCELLANEOUS			
58900 308	Consultants	\$ 0	\$ 500	\$ 4,000
58900 310	Contracts with Other Public Agencies (FTDD)	10,958	10,958	10,958
58900 316	Contributions	38,380	77,380	77,380
58900 330	Operating Lease Payments (boat ramp)	1,250	1,250	1,250
58900 331	Legal Services	0	0	5,000
58900 399	Other Contracted Services (Audit-required OPEB Study)	1,205	6,000	6,000
58900 499	Other Supplies and Materials	0	0	383
58900 510	Trustee's Commission	268,632	315,000	310,000
58900 599	Other Charges (court costs, interpreter fees, mediator fees)	820	6,205	700
58900 799	Other Capital Outlay	0	0	4,000
	TOTAL MISCELLANEOUS	\$ 321,245	\$ 417,293	\$ 419,671
	TOTAL OTHER OPERATIONS	\$ 3,233,626	\$ 921,788	\$ 1,072,203

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
60000	HIGHWAYS			
64000	LITTER AND TRASH COLLECTION (State Grant - \$55,500 for 2024-25 FY) ((\$55,500 for 2023-24 FY) ((\$55,500 for 2022-23 FY)			
64000 187	Overtime Pay	\$ 169	\$ 0	\$ 700
64000 189	Other Salaries and Wages	30,282	31,052	32,715
64000 201	Social Security	2,110	2,145	2,556
64000 204	Pensions	1,812	2,174	2,340
64000 206	Life Insurance	36	65	70
64000 207	Medical Insurance	6,573	6,430	7,497
64000 210	Unemployment Compensation	15	21	42
64000 307	Communication	0	0	100
64000 310	Contracts with Other Public Agencies (grant funds)	8,000	8,000	8,000
64000 338	Maintenance and Repair Services - Vehicles (Litter Pick-up vehicles)	2,167	1,500	2,500
64000 355	Travel	0	124	150
64000 425	Gasoline (Litter Pick-up vehicles)	2,226	3,000	6,500
64000 450	Tires and Tubes	937	273	1,300
64000 499	Other Supplies and Materials (including office supplies)	5,893	4,000	5,000
64000 499	Other Supplies and Materials (grant funds)	0	5,000	5,875
64000 513	Workers Compensation Insurance	2,979	2,704	4,000
	TOTAL LITTER AND TRASH COLLECTION	\$ 63,199	\$ 66,488	\$ 79,345
	TOTAL HIGHWAYS	\$ 63,199	\$ 66,488	\$ 79,345
80000	DEBT SERVICE			
82200	INTEREST ON DEBT			
82210	GENERAL GOVERNMENT			
82210 604	Interest on Notes (Tax Anticipation Note, if necessary)	\$ 0	\$ 0	\$ 4,000
	TOTAL INTEREST - GENERAL GOVERNMENT	\$ 0	\$ 0	\$ 4,000
	TOTAL DEBT SERVICE	\$ 0	\$ 0	\$ 4,000
	Total Estimated Expenditures	\$ 23,983,143	\$ 24,257,608	\$ 25,930,181
	ESTIMATED OTHER USES			
	TRANSFERS OUT			
99100 590	Transfer to Other Funds (To Drug Fund)	0	0	0
99100 590	Transfers to Other Funds (To Educ. Debt Serv Fd, QSCB Interest Payments)	107,512	107,119	106,657
91200	HIGHWAY & STREET CAPITAL PROJECTS			
91200 799	Other Capital Outlay	\$ 0	\$ 165,000	\$ 1,335,000
	TOTAL HIGHWAY & STREET CAPITAL PROJECTS	0	165,000	1,335,000
	Total Estimated Expenditures and Other Uses	\$ 24,090,655	\$ 24,529,727	\$ 27,371,838
	Excess of Estimated Revenues and Other Sources			
	Over (Under) Estimated Expenditures and Other Uses	\$ 1,163,396	\$ (122,049)	\$ (3,826,016)
	Estimated Beginning Fund Balance - July 1 (including any Restricted, Committed, Assigned or Unassigned Funds)	14,096,884	15,262,601	15,140,552
	Prior Year Revenue Adjustment	2,321		
	Expenditure and Void PO adjustments	0		
	Less: Restricted Opioid Lawsuit Monies: Baby Doe	0		
	Less: Restricted, Committed or Assigned Funds set aside for Specific Purposes - June 30	(4,320,685)	(1,500,000)	(1,500,000)
	Estimated Ending Unassigned Fund Balance - June 30	\$ 10,941,916	\$ 13,640,552	\$ 9,814,536

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax (capped at 1.8 mil, excess to Fund 171)	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
40270	Business Tax	<u>535,217</u>	<u>540,000</u>	<u>415,000</u>
	TOTAL LOCAL TAXES	<u>\$ 2,335,217</u>	<u>\$ 2,340,000</u>	<u>\$ 2,215,000</u>
41000	LICENSES AND PERMITS			
41100	LICENSES			
41140	Cable TV Franchise	<u>\$ 152,798</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
	TOTAL LICENSES AND PERMITS	<u>\$ 152,798</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
43000	CHARGES FOR CURRENT SERVICES			
43100	GENERAL SERVICE CHARGES			
43116	Surcharge - Waste Tire Disposal	<u>\$ 3,224</u>	<u>\$ 2,400</u>	<u>\$ 2,250</u>
	TOTAL CHARGES FOR CURRENT SERVICES	<u>\$ 3,224</u>	<u>\$ 2,400</u>	<u>\$ 2,250</u>
44000	OTHER LOCAL REVENUES			
44110	RECURRING ITEMS			
44145	Sale of Recycled Materials	<u>\$ 88,560</u>	<u>\$ 89,228</u>	<u>\$ 82,000</u>
44170	Miscellaneous Refunds	<u>0</u>	<u>123</u>	<u>0</u>
44500	NONRECURRING ITEMS			
44530	Sale of Equipment (sale of trucks)	<u>0</u>	<u>359,825</u>	<u>350,000</u>
	TOTAL OTHER LOCAL REVENUES	<u>\$ 88,560</u>	<u>\$ 449,176</u>	<u>\$ 432,000</u>
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46170	Solid Waste Grants	<u>\$ 34,242</u>	<u>\$ 32,000</u>	<u>\$ 30,000</u>
	OTHER STATE REVENUES			
46840	Alcoholic Beverage Tax	<u>134,375</u>	<u>131,219</u>	<u>130,000</u>
46980	Other State Grants (used oil)	<u>11,750</u>	<u>0</u>	<u>0</u>
46980	Other State Grants (Convenience Center)	<u>0</u>	<u>0</u>	<u>0</u>
46980	Other State Revenue (TDEC)	<u>0</u>	<u>0</u>	<u>15,904</u>
	TOTAL STATE OF TENNESSEE	<u>\$ 180,367</u>	<u>\$ 163,219</u>	<u>\$ 175,904</u>
	Total Estimated Revenues	<u>\$ 2,760,166</u>	<u>\$ 3,089,795</u>	<u>\$ 2,960,154</u>
49000	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	<u>0</u>	<u>6,906</u>	<u>0</u>
	Total Estimated Revenues and Other Sources	<u>\$ 2,760,166</u>	<u>\$ 3,096,701</u>	<u>\$ 2,960,154</u>

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
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ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
Estimated Expenditures				
51240	OTHER BOARDS AND COMMITTEES (WORKHOUSE COMMISSION) for Litter Pickup Program			
51240	191 Board and Committee Members Fees (14 meetings)	\$ 0	\$ 0	\$ 5,600
51240	201 Social Security	0	0	429
51240	435 Office Supplies	0	100	100
51240	513 Workers Compensation Insurance	0	0	56
	TOTAL OTHER BOARDS AND COMMITTEES	\$ 0	\$ 100	\$ 6,185
55700	SANITATION SERVICES			
55710	SANITATION MANAGEMENT			
55710	105 Supervisor/Director	\$ 44,859	\$ 48,773	\$ 51,703
55710	201 Social Security	3,199	3,496	3,955
55710	204 Pensions (previously State Retirement)	3,140	3,414	3,620
55710	206 Life Insurance	60	65	70
55710	207 Medical Insurance	6,626	6,937	7,497
55710	210 Unemployment Compensation	21	21	28
55710	307 Communications	713	750	850
55710	320 Dues and Memberships	300	300	350
55710	322 Evaluation & Testing	805	1,000	1,000
55710	338 Repairs and Maintenance - Vehicles	603	1,250	1,500
55710	355 Travel	294	600	1,250
55710	399 Other Contracted Services	0	750	1,650
55710	425 Gasoline	2,152	2,200	2,200
55710	450 Tires and Tubes	745	750	750
55710	451 Uniforms	197	130	140
55710	510 Trustee's Commission	27,994	30,000	31,000
55710	513 Workers' Compensation Insurance	1,884	1,737	4,000
	TOTAL SANITATION MANAGEMENT	\$ 93,592	\$ 102,173	\$ 111,563
55730	WASTE COLLECTION			
55731	WASTE PICKUP			
55731	147 Truck Drivers	\$ 153,885	\$ 167,448	\$ 178,317
55731	169 Part-time Personnel (driver)	0	0	0
55731	187 Overtime Pay	25,604	19,818	24,229
55731	189 Other Salaries & Wages	0	4,032	0
55731	201 Social Security	12,993	14,078	15,495
55731	204 Pensions (previously State Retirement)	12,344	12,796	13,953
55731	206 Life Insurance	219	227	280
55731	207 Medical Insurance	18,489	13,281	14,994
55731	210 Unemployment Insurance	92	109	112
55731	307 Communications (cell phone charges)	208	225	275
55731	338 Maintenance and Repair Services - Vehicles	13,691	16,000	16,000
55731	353 Towing Services	80	1,000	1,000
55731	399 Other Contracted Services (auctioneer, cleanup, transport expenses related to sales of trucks)	33,000	33,000	33,000
55731	418 Equipment and Machinery Parts	0	1,250	2,500
55731	425 Gasoline	84,977	79,000	90,000
55731	433 Lubricants	4,871	7,500	7,500
55731	450 Tires and Tubes	16,815	24,000	24,000
55731	451 Uniforms	500	500	560
55731	453 Vehicle Parts	8,250	8,250	8,250
55731	499 Other Supplies and Materials	7,297	7,000	8,500
55731	513 Workers' Compensation Insurance	17,260	16,588	20,000
55731	599 Other Charges	216	800	800
55731	708 Communication Equipment	0	500	1,000
55731	718 Motor Vehicles (partially funded by sales of old trucks)	443,132	455,038	475,000
55731	799 Other Capital Outlay	0	0	1,000
	TOTAL WASTE PICKUP	\$ 853,923	\$ 882,440	\$ 936,765

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
55732	CONVENIENCE CENTERS			
55732 149	Laborers (Full-time Positions only)	\$ 259,780	\$ 272,308	\$ 324,027
55732 169	Part-time Personnel (Included in account 149 before 2019-20FY)	69,337	62,273	67,064
55732 187	Overtime	9,950	5,820	8,000
55732 189	Other Salaries & Wages (Vacation Pay)	7,525	4,009	0
55732 201	Social Security	22,641	24,274	30,531
55732 204	Pensions (previously State Retirement)	18,116	19,077	23,242
55732 206	Life insurance	338	418	700
55732 207	Medical Insurance	31,017	20,519	22,491
55732 210	Unemployment Compensation	333	370	400
55732 302	Advertising	0	0	300
55732 307	Communication	3,894	4,000	4,750
55732 330	Operating Lease Payments (site leases)	3,100	6,500	3,000
55732 336	Maintenance and Repair Services - Equipment (repair of boxes & compactors)	13,160	13,000	20,000
55732 351	Rentals (portalets & other equipment rental)	13,500	13,500	14,175
55732 399	Other Contracted Services	2,977	5,500	7,000
55732 409	Crushed Stone	3,000	3,000	3,000
55732 451	Uniforms	885	1,100	1,170
55732 452	Utilities	10,573	12,000	12,500
55732 499	Other Supplies and Materials	466	3,000	5,800
55732 513	Workers' Compensation Insurance	13,315	13,202	16,000
55732 599	Other Charges	582	100	750
55732 715	Land	100,000	0	0
55732 790	Other Equipment (\$29,140 for Grant Match)	0	10,000	39,140
55732 791	Other Construction	0	306,850	43,150
55732 799	Other Capital Outlay	49,502	33,000	75,000
	TOTAL CONVENIENCE CENTERS	\$ 633,991	\$ 833,820	\$ 722,190

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER		ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
55750	WASTE DISPOSAL			
55751	RECYCLING CENTER			
55751 149	Laborers	\$ 80,667	\$ 90,230	\$ 95,736
55751 169	Part-time Personnel	16,524	15,169	30,598
55751 187	Overtime	392	874	3,000
55751 189	Other Salaries and Wages	1,432	151	0
55751 201	Social Security	6,820	5,978	9,894
55751 204	Pensions (previously State Retirement)	4,587	4,580	6,912
55751 206	Life Insurance	160	150	210
55751 207	Medical Insurance	13,723	10,012	7,497
55751 210	Unemployment Insurance	123	92	168
55751 302	Advertising	71	0	300
55751 307	Communication	1,212	1,250	1,400
55751 320	Dues and Memberships	0	400	400
55751 335	Maintenance and Repair Services - Building	6,286	5,000	15,000
55751 336	Maintenance and Repair Services - Equipment	1,188	6,700	8,000
55751 337	Maintenance and Repair Services - Office Equipment	499	500	2,500
55751 338	Maintenance and Repair - Vehicles	3,444	4,250	5,000
55751 351	Rentals	250	655	1,000
55751 355	Travel	0	200	200
55751 359	Disposal Fees (Tires)	67,792	81,000	85,000
55751 399	Other Contracted Services	3,208	1,000	9,000
55751 409	Crushed Stone	0	800	1,000
55751 425	Gasoline	10,507	12,085	11,000
55751 435	Office Supplies	238	247	250
55751 442	Propane Gas (for forklift cyclinder)	340	500	1,000
55751 450	Tires & Tubes	1,425	2,500	2,500
55751 451	Uniforms	457	620	620
55751 452	Utilities	6,162	6,250	7,500
55751 499	Other Supplies and Materials	5,238	3,900	7,000
55751 507	Medical Claims	0	0	500
55751 513	Workers' Compensation Insurance	7,446	4,533	7,000
55751 599	Other Charges	0	0	425
55751 709	Data Processing Equipment	0	0	500
55751 719	Office Equipment	0	0	300
55751 733	Solid Waste Equipment	4,421	6,400	6,400
55751 790	Other Equipment	0	0	350
55751 799	Other Capital Outlay	0	1,550	2,000
	TOTAL RECYCLING CENTER	\$ 244,612	\$ 267,576	\$ 330,160
55754	LANDFILL OPERATION AND MAINTENANCE			
55754 363	Contracts for Landfill Facilities (3.3% Incr. for 25-26FY)	\$ 869,297	\$ 907,546	\$ 937,495
55754 517	Surcharge	38,969	48,000	50,000
	TOTAL LANDFILL OPERATION AND MAINTENANCE	\$ 908,266	\$ 955,546	\$ 987,495
	Total Estimated Expenditures	\$ 2,734,384	\$ 3,041,655	\$ 3,094,358
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 25,782	\$ 55,046	\$ (134,204)
	Estimated Beginning Fund Balance - July 1	4,273,562	4,301,244	4,356,290
	Adjustment for voided purchase orders	1,900	0	0
	Less: Committed to purchase of new trucks	80,358	0	0
	Estimated Ending Undesignated Fund Balance - June 30	\$ 4,220,886	\$ 4,356,290	\$ 4,222,086

HAWKINS COUNTY, TENNESSEE
 DRUG CONTROL FUND (#122)
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
42000	FINES, FORFEITURES AND PENALTIES			
42100	CIRCUIT COURT			
42140	Drug Control Fines	\$ 758	\$ 336	\$ 400
42300	GENERAL SESSIONS COURT			
42340	Drug Control Fines	12,134	15,016	9,000
42900	OTHER FINES, FORFEITURES AND PENALTIES			
42910	Proceeds from Confiscated Property	1,000	103,221	4,000
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 13,892	\$ 118,573	\$ 13,400
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44145	Sale of Recycled Materials	\$ 210	\$ 0	\$ 0
44170	Miscellaneous Refunds	0	0	0
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	49	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 259	\$ 0	\$ 0
47000	FEDERAL GOVERNMENT			
47600	DIRECT FEDERAL			
47990	Other Direct Federal Revenue (OCEDTF cases)	\$ 10,023	\$ 8,557	\$ 10,000
	TOTAL FEDERAL GOVERNMENT	\$ 10,023	\$ 8,557	\$ 10,000
	Total Estimated Revenues	\$ 24,174	\$ 127,130	\$ 23,400
49800	ESTIMATED OTHER SOURCES			
	Transfers In	0	0	0
	Total Estimated Revenues & Other Sources	\$ 24,174	\$ 127,130	\$ 23,400

HAWKINS COUNTY, TENNESSEE
 DRUG CONTROL FUND (#122)
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Expenditures			
54150	DRUG ENFORCEMENT			
54150 187	Overtime Pay	\$ 22,367	\$ 50,000	\$ 50,000
54150 299	Other Fringe Benefits	4,223	9,000	10,000
54150 307	Communication	3,247	3,250	4,500
54150 319	Confidential Drug Enforcement Payments	8,000	15,500	15,000
54150 320	Dues and Memberships	0	50	100
54150 334	Maintenance Agreements	760	1,000	1,000
54150 338	Maintenance and Repair Services - Vehicles	1,500	1,810	1,500
54150 351	Rentals	0	0	100
54150 353	Towing Service	0	0	100
54150 357	Veterinary Services	200	2,000	4,000
54150 399	Other Contracted Services	2,963	3,000	6,500
54150 401	Animal Food and Supplies	308	700	1,000
54150 415	Electricity	927	1,000	1,000
54150 431	Law Enforcement Supplies	0	0	500
54150 435	Office Supplies	0	0	100
54150 451	Uniforms	0	100	1,200
54150 499	Other Supplies and Materials	0	0	100
54150 509	Refunds	1,000	450	1,000
54150 510	Trustee's Commission	152	2,000	1,000
54150 524	In-service/Staff Development	1,050	1,125	3,000
54150 599	Other Charges	0	120	100
54150 709	Data Processing Equipment	0	0	100
54150 716	Law Enforcement Equipment	0	25,000	30,000
54150 719	Office Equipment	0	0	100
54150 799	Other Capital Outlay	0	0	100
	TOTAL DRUG ENFORCEMENT	\$ 46,697	\$ 116,105	\$ 132,100
	Total Estimated Expenditures	\$ 46,697	\$ 116,105	\$ 132,100
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (22,523)	\$ 11,025	\$ (108,700)
	Estimated Beginning Fund Balance - July 1	704,100	681,577	692,602
	Audit Adjustment for Confiscated Revenue			0
	Estimated Ending Fund Balance - June 30	\$ 681,577	\$ 692,602	\$ 583,902

HAWKINS COUNTY, TENNESSEE
OTHER SPECIAL REVENUE FUND (#128 - ARPA)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
Estimated Revenues				
44000	OTHER LOCAL REVENUE			
44110	Investment Income (on deposited ARPA funds)	\$ 356,721	\$ 104,464	\$ 0
	TOTAL OTHER LOCAL REVENUE	\$ 356,721	104,464	\$ 0
47000	FEDERAL GOVERNMENT			
47600	DIRECT FEDERAL REVENUE			
47901	ARPA Grant #6	\$ 3,564,717	\$ 2,892,484	\$ 1,075,766
	TOTAL DIRECT FEDERAL REVENUE	\$ 3,564,717	\$ 2,892,484	\$ 1,075,766
	Total Estimated Revenues	\$ 3,921,438	2,996,948	\$ 1,075,766
Estimated Expenditures				
58000	OTHER OPERATIONS			
58831	AMERICAN RESCUE PLAN ACT GRANT #1			
58831 316	Contributions (for BOE for CTE expansion & C.H. Rescue Squad)	\$ 130,000	\$ 0	\$ 0
58831 321	Engineering Services	48,998	0	0
58831 707	Building Improvements (Justice Center Renovations)	3,316,626	0	0
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #1	\$ 3,495,624	\$ 0	\$ 0
58832	AMERICAN RESCUE PLAN ACT GRANT #2			
58832 399	Other Contracted Services (Trustee payment software)	\$ 0	\$ 3,750	\$ 0
58832 707	Building Improvements (Admin. Bldg. ADA ramp & EHCC roof)	23,638	79,015	110,347
58832 718	Motor Vehicles (Property Assessor's Office)	0	0	0
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #2	\$ 23,638	\$ 82,765	\$ 110,347

HAWKINS COUNTY, TENNESSEE
OTHER SPECIAL REVENUE FUND (#128 - ARPA)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
58833	AMERICAN RESCUE PLAN ACT GRANT #3			
58833 316	Contributions (Pink Hill Phase II water line project)	\$ 368,111	\$ 0	\$ 61,889
58833 790	Other Equipment (Emergency Management Agency)	19,990	0	0
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #3	\$ 388,101	\$ 0	\$ 61,889
58834	AMERICAN RESCUE PLAN ACT GRANT #4			
58834 316	Contributions (Hydrants, VFW Vans and Humane Society)	\$ 90,000	\$ 60,000	\$ 0
58834 714	Highway Equipment (Trucks & paving equipment for Highway Dept.)	102,780	217,220	0
58834 718	Motor Vehicles (HCSO)	800,000	0	0
58834 790	Other Equipment (Volunteer Fire Dept and Hazmat)	1,269,318	0	0
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #4	\$ 2,262,098	\$ 277,220	\$ 0
	Total Estimated Expenditures	\$ 6,169,461	\$ 359,985	\$ 172,236
99000	ESTIMATED OTHER USES			
99100	TRANSFERS OUT			
99100 590	Transfers to Other Funds (to Gen Capital Projects Fund)	\$ 0	\$ 112,500	\$ 0
	TOTAL TRANSFERS OUT	\$ 0	\$ 112,500	\$ 0
	Total Estimated Expenditures and Other Uses	\$ 6,169,461	\$ 472,485	\$ 172,236
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (2,248,023)	2,524,463	\$ 903,530
	Estimated Beginning Fund Balance - July 1	(262,705)	(2,546,853)	(22,390)
	Purchase Order Adjustments	913	0	0
	Adjustments per Audit	(37,038)	0	0
	Estimated Ending Fund Balance - June 30	\$ (2,546,853)	(22,390)	\$ 881,140

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (20.07 cents of the tax rate)	\$ 1,552,483	\$ 2,459,073	\$ 2,483,720
40120	Trustee's Collections - Prior Year	33,874	47,805	40,000
40125	Trustee's Collections - Bankruptcy	36	69	50
40130	Circuit/Clerk and Master Collections - Prior Years	28,542	42,303	30,000
40140	Interest and Penalty	7,672	9,562	7,250
40150	Pick-Up Taxes	653	5,525	1,200
40161	Payments in Lieu of Taxes - T.V.A.	247	247	225
40163	Payments in Lieu of Taxes - Other	3,127	12,190	8,500
40200	COUNTY LOCAL OPTION TAXES			
40280	Mineral Severance Tax	66,059	70,000	75,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	4,010	4,000	3,600
	TOTAL LOCAL TAXES	\$ 1,696,703	\$ 2,650,774	\$ 2,649,545
42000	FINES, FORFEITURES AND PENALTIES			
42990	Other Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0
	TOTAL FINES, FORFEITURES AND PENALTIES	0	0	0
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44130	Sale of Materials and Supplies	\$ 4,092	\$ 0	\$ 0
44145	Sale of Recycled Materials	558	3,566	1,500
44170	Miscellaneous Refunds (Workers Comp premium refund)	0	0	0
44500	NON-RECURRING ITEMS	0		
44530	Sale of Equipment	0	0	0
44560	Damages Recovered from Individuals	0	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 4,650	\$ 3,566	\$ 1,500
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46410	Bridge Program	\$ 0	\$ 0	\$ 0
46420	State Aid Program	2,006,852	1,032,000	0
46800	OTHER STATE REVENUES			
46920	Gasoline and Motor Fuel Tax	2,855,595	2,850,000	2,800,000
46925	Hybrid Electric Veh Reg Fee	11,557	31,295	25,000
46930	Petroleum Special Tax	37,582	37,582	37,582
	TOTAL STATE OF TENNESSEE	\$ 4,911,586	\$ 3,950,877	\$ 2,862,582

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47180	Community Development (MS4)	\$ 0	\$ 0	\$ 630,000
	TOTAL FEDERAL THROUGH STATE	\$ 0	\$ 0	\$ 630,000
47600	DIRECT FEDERAL REVENUE			
47680	Forest Service	\$ 0	\$ 0	\$ 0
	TOTAL DIRECT FEDERAL GOVERNMENT	\$ 0	\$ 0	\$ 0
	Total Estimated Revenues	\$ 6,612,939	\$ 6,605,217	\$ 6,143,627
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	1,244	42,735	0
	Total Estimated Revenues and Other Sources	\$ 6,614,183	\$ 6,647,952	\$ 6,143,627

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
Estimated Expenditures				
61000	ADMINISTRATION			
61000 101	County Official/Administrative Officer	\$ 112,246	\$ 117,858	\$ 121,394
61000 161	Secretary(s)	85,728	82,243	84,906
61000 169	Part-time Personnel	1,590	1,727	2,339
61000 187	Overtime Pay	0	0	300
61000 307	Communication	2,841	2,651	2,700
61000 320	Dues and Memberships	4,119	4,300	4,200
61000 329	Laundry Services	3,626	4,150	2,700
61000 332	Legal Notices, Recording and Court Costs	96	100	150
61000 334	Maintenance Agreements	6,564	7,580	6,750
61000 336	Maintenance and Repair Services - Equipment	0	200	200
61000 337	Maintenance and Repair Services - Office Equipment	0	0	100
61000 338	Maintenance and Repair Services - Vehicles	9	200	100
61000 347	Pest Control	0	0	100
61000 349	Printing, Stationery and Forms	285	800	500
61000 351	Rentals	1,669	1,700	1,800
61000 355	Travel	0	0	1,500
61000 356	Tuition	610	0	500
61000 399	Other Contracted Services	325	300	1,000
61000 410	Custodial Supplies	248	300	250
61000 413	Drugs and Medical Supplies	67	100	75
61000 415	Electricity	10,888	12,000	12,000
61000 434	Natural Gas	2,690	3,350	2,600
61000 435	Office Supplies	893	1,500	1,350
61000 454	Water and Sewer	969	1,300	1,200
61000 524	In Service/Staff Development	0	125	125
61000 599	Other Charges	50	0	200
61000 709	Data Processing Equipment	(388)	3,600	500
61000 719	Office Equipment	0	250	400
61000 790	Other Equipment	0	200	100
61000 799	Other Capital Outlay	0	300	100
TOTAL ADMINISTRATION		\$ 235,105	\$ 246,634	\$ 250,139
62000	HIGHWAY AND BRIDGE MAINTENANCE			
62000 141	Foremen	\$ 45,553	\$ 45,296	\$ 47,424
62000 143	Equipment Operators	226,266	242,958	392,143
62000 147	Truck Drivers	223,972	215,513	296,718
62000 149	Laborers (Only Full-time Employees)	631,189	638,848	698,542
62000 168	Temporary Personnel (Seasonal Part-time)	110,965	212,554	167,890
62000 187	Overtime	49,144	60,179	50,000
62000 321	Engineering Services	10,000	0	4,000
62000 329	Laundry Services	32,254	35,500	22,500
62000 336	Maintenance & Repair - Equipment	0	0	400
62000 351	Rentals	41,101	33,000	35,000
62000 399	Other Contracted Services	1,640,000	1,670,693	1,100,000
62000 404	Asphalt-Hot Mix	22,820	40,000	80,000
62000 405	Asphalt-Liquid	550,000	652,000	550,000
62000 408	Concrete	1,810	0	2,000
62000 409	Crushed Stone	427,816	476,453	450,000
62000 438	Pipe	82,127	75,000	85,000
62000 440	Pipe-Metal	51,000	40,000	40,000
62000 443	Road Signs	15,000	12,000	13,500
62000 444	Salt	19,489	20,000	20,000
62000 447	Structural Steel	0	0	800
62000 455	Wood Products	185	1,000	800
62000 499	Other Supplies and Materials	6,545	6,000	5,000
62000 599	Other Charges	0	6,500	7,000
62000 790	Other Equipment	0	2,000	1,500
TOTAL HIGHWAY AND BRIDGE MAINTENANCE		\$ 4,187,236	\$ 4,485,494	\$ 4,070,217

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
63100	OPERATION AND MAINTENANCE OF EQUIPMENT			
63100 141	Foremen	\$ 42,832	\$ 43,528	\$ 45,656
63100 142	Mechanic(s)	145,057	152,841	162,408
63100 187	Overtime	93	5,828	2,000
63100 329	Laundry Service	4,287	3,700	5,000
63100 335	Maintenance and Repair Services - Buildings	103	400	700
63100 336	Maintenance and Repair Services - Equipment	29,034	6,000	17,000
63100 338	Maintenance and Repair Services - Vehicles	23,797	32,300	35,000
63100 351	Rentals	4,564	5,000	3,500
63100 353	Towing Services	1,635	1,000	1,600
63100 412	Diesel Fuel	124,312	150,000	150,000
63100 418	Equipment and Machinery Parts	103,805	125,000	100,000
63100 424	Garage Supplies	1,902	4,101	4,000
63100 425	Gasoline	90,348	120,000	125,000
63100 433	Lubricants	15,339	22,200	20,000
63100 446	Small Tools	3,646	4,000	3,000
63100 450	Tires and Tubes	37,855	41,000	50,000
63100 499	Other Supplies and Materials	5,221	4,067	3,600
63100 599	Other Charges	0	313	300
63100 790	Other Equipment	1,960	3,800	5,000
63100 799	Other Capital Outlay	0	0	3,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	\$ 635,790	\$ 725,078	\$ 736,764
65000	OTHER CHARGES			
65000 306	Bank Charges (for payroll direct deposit)	\$ 165	\$ 180	\$ 250
65000 322	Evaluation and Testing	2,315	3,000	3,000
65000 510	Trustee's Commission	61,887	84,000	84,000
65000 513	Workers' Compensation Insurance	88,960	127,118	137,500
65000 599	Other Charges	0	0	1,000
	TOTAL OTHER CHARGES	\$ 153,327	\$ 214,298	\$ 225,750
66000	EMPLOYEE BENEFITS			
66000 201	Social Security	\$ 120,515	\$ 131,502	\$ 145,000
66000 204	Pensions (previously State Retirement)	99,922	109,269	120,000
66000 206	Life Insurance	2,630	2,514	3,500
66000 207	Medical Insurance	215,597	218,729	245,000
66000 210	Unemployment Compensation	11,004	13,907	16,000
	TOTAL EMPLOYEE BENEFITS	\$ 449,668	\$ 475,921	\$ 529,500

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
68000	CAPITAL OUTLAY			
68000 321	Engineering Services	\$ 8,000	\$ 0	\$ 0
68000 705	Bridge Construction	0	0	0
68000 707	Building Improvements	0	0	0
68000 708	Communication Equipment	0	0	0
68000 714	Highway Equipment	8,734	193,568	0
68000 718	Motor Vehicles	43,428	0	0
68000 726	State Aid Projects	2,006,852	1,032,000	0
68000 799	Other Capital Outlay	0	108,621	750,679
	TOTAL CAPITAL OUTLAY	\$ 2,067,014	\$ 1,334,189	\$ 750,679
	Total Estimated Expenditures	\$ 7,728,140	\$ 7,481,614	\$ 6,563,049
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	(1,113,957)	\$ (833,662)	\$ (419,422)
	Estimated Beginning Fund Balance - July 1	4,097,729	2,984,360	2,150,698
	Expenditure and Voided PO adjustments	588	0	0
	Estimated Ending Fund Balance - June 30	\$ 2,984,360	\$ 2,150,698	\$ 1,731,276

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 4,884,234	\$ 5,800,000	\$ 6,200,956
40120	Trustee's Collections - Prior Year	173,520	158,834	215,000
40125	Trustee's Collections - Bankruptcy	167	239	0
40130	Circuit/Clerk and Master Collections - Prior Years	117,864	106,017	150,000
40140	Interest and Penalty	33,849	24,082	39,200
40150	Pick-up Taxes	2,979	4,430	8,000
40161	Payments in Lieu of Taxes - TVA	1,284	914	1,400
40163	Payments in Lieu of Taxes - Other	16,260	45,144	55,000
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	7,784,707	7,275,433	5,622,933
40240	Wheel Tax	205,717	181,759	200,000
40275	Mixed Drink Tax	4,785	2,292	2,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	12,679	10,859	14,500
	TOTAL LOCAL TAXES	\$ 13,238,045	\$ 13,610,003	\$ 12,508,989
41000	LICENSES AND PERMITS			
41100	LICENSES			
41110	Marriage Licenses	\$ 3,916	\$ 3,395	\$ 4,000
	TOTAL LICENSES AND PERMITS	\$ 3,916	\$ 3,395	\$ 4,000
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43570	Receipts from Individual Schools	\$ 53,009	\$ 77,078	\$ 80,000
43990	Other Charges For Services	7,317	4,393	6,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 60,326	\$ 81,471	\$ 86,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44120	Lease/Rentals	\$ 52,505	\$ 42,000	\$ 42,000
44145	Sale of Recycled Materials	488	0	0
44170	Miscellaneous Refunds	158,319	91,407	352,463
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	8,186	5,378	12,500
44540	Sale of Property	64,000	1,000	0
44560	Damages Recovered from Individuals	10,673	4,493	0
44570	Contributions and Gifts	215,485	302,124	15,000
44990	Other Local Revenue	32,152	338,017	115,113
	TOTAL OTHER LOCAL REVENUES	\$ 541,808	\$ 784,419	\$ 537,076

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
46510	TISA	\$ 47,321,675	\$ 47,757,947	\$ 47,558,850
46513	TISA-On-behalf Payments	120,009	120,009	0
46515	Early Childhood Education	437,831	592,189	402,755
46550	Driver Education	13,357	13,000	0
46590	Other State Education Funds	547,320	597,482	597,673
46610	Career Ladder Program	64,041	64,982	43,000
46790	Other Vocational	847,623	3,400,000	0
46851	State Revenue Sharing - TVA	1,453,265	1,421,799	1,300,000
46980	Other State Grants	144,781	7,653	0
46990	Other State Revenues	791,378	874,335	596,507
	TOTAL STATE OF TENNESSEE	\$ 51,741,280	\$ 54,849,396	\$ 50,498,785
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47590	Other Federal through State	\$ 104,157	\$ 115,228	\$ 0
47600	DIRECT FEDERAL REVENUE			
47640	ROTC Reimbursement	\$ 133,452	\$ 147,700	\$ 173,228
47990	Other Direct Federal	549,555	860,449	0
	TOTAL FEDERAL GOVERNMENT	\$ 787,164	\$ 1,123,377	\$ 173,228
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions	\$ 0	\$ 0	\$ 0
48990	Other	1,417,306	0	0
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	\$ 1,417,306	\$ 0	\$ 0
	Total Estimated Revenues	\$ 67,789,845	\$ 70,452,061	\$ 63,808,078
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	82,305	9,659	0
49800	Transfers In	0	0	0
	Total Estimated Revenues and Other Sources	\$ 67,872,150	\$ 70,461,720	\$ 63,808,078

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
Estimated Expenditures				
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION PROGRAM			
71100 116	Teachers	\$ 21,199,817	\$ 21,635,212	\$ 22,409,217
71100 117	Career Ladder Program	32,000	22,000	22,000
71100 127	Career Ladder Extended Contract	6,435	12,000	12,000
71100 128	Homebound Teacher	129,947	134,236	139,255
71100 163	Educational Assistants	1,522,574	1,436,679	1,187,500
71100 189	Other Salaries and Wages	275,315	205,482	350,200
71100 201	Social Security	1,335,540	1,320,684	1,625,725
71100 204	Pensions	1,643,387	1,637,700	1,458,820
71100 206	Life Insurance	65,211	45,486	47,019
71100 207	Medical Insurance	3,515,520	3,446,638	3,576,308
71100 212	Medicare	315,105	314,123	380,210
71100 217	Retirement-Hybrid Stabilization	103,503	110,753	109,000
71100 399	Other Contracted Services	87,203	514,137	640,275
71100 429	Instructional Supplies and Materials	252,308	227,864	236,936
71100 449	Textbooks	769,545	825,034	608,090
71100 471	Software	0	54,050	84,308
71100 499	Other Supplies and Materials	3,900	86,205	0
71100 535	Fee Waivers	106,868	103,688	102,420
71100 595	TISA - On-behalf Payments	98,606	99,000	0
71100 599	Other Charges	0	16,245	0
71100 722	Regular Instruction Equipment	1,105,510	52,746	41,400
TOTAL REGULAR INSTRUCTION PROGRAM		\$ 32,568,294	\$ 32,299,962	\$ 33,030,683
71150	ALTERNATIVE INSTRUCTION PROGRAM			
71150 116	Teachers	\$ 236,033	\$ 244,746	\$ 255,105
71150 117	Career Ladder Program	1,000	1,000	1,000
71150 163	Educational Assistants	19,813	31,850	38,300
71150 201	Social Security	14,970	15,703	18,253
71150 204	Pensions	18,606	19,856	20,109
71150 206	Life Insurance	763	629	630
71150 207	Medical Insurance	42,834	50,359	51,630
71150 212	Medicare	3,501	3,672	4,269
71150 217	Retirement-Hybrid Stabilization	1,281	1,435	1,500
71150 399	Other Contracted Services	0	844	1,170
71150 429	Instructional Supplies and Materials	1,859	810	2,000
71150 432	Library Books/Media	0	0	1,000
71150 449	Textbooks - Bound	0	0	3,000
71150 499	Other Supplies and Materials	0	287	750
71150 599	Other Charges	965	1,555	751
71150 790	Other Equipment	1,500	432	250
TOTAL ALTERNATIVE INSTRUCTION PROGRAM		\$ 343,125	\$ 373,178	\$ 399,717

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
71200	SPECIAL EDUCATION PROGRAM			
71200 116	Teachers	\$ 2,537,233	\$ 2,860,024	\$ 3,017,230
71200 117	Career Ladder Program	7,000	7,000	7,000
71200 128	Homebound Teachers	121,610	124,376	128,816
71200 163	Educational Assistants	605,085	635,722	735,400
71200 171	Speech Pathologist	180,513	189,490	202,687
71200 189	Other Salaries & Wages	0	22,700	56,864
71200 201	Social Security	198,850	216,254	256,742
71200 204	Pensions	249,757	273,824	264,445
71200 206	Life Insurance	12,711	9,818	10,290
71200 207	Medical Insurance	570,635	619,252	561,442
71200 212	Medicare	46,505	50,575	60,044
71200 217	Retirement-Hybrid Stabilization	17,020	20,470	20,000
71200 399	Other Contracted Services	18,279	94,341	75,000
71200 429	Instructional Supplies and Materials	620	672	0
71200 499	Other Supplies and Materials	8,464	5,862	0
71200 595	TISA - On-behalf Payments	21,403	21,000	0
71200 725	Special Education Equipment	15,108	5,165	0
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 4,610,793	\$ 5,156,545	\$ 5,395,960
71300	VOCATIONAL EDUCATION PROGRAM			
71300 116	Teachers	\$ 1,824,665	\$ 1,986,606	\$ 1,891,779
71300 189	Other Salaries and Wages	63,644	84,435	38,181
71300 201	Social Security	107,894	114,031	119,658
71300 204	Pensions	139,928	148,084	111,858
71300 206	Life Insurance	4,901	3,526	3,360
71300 207	Medical Insurance	344,593	376,699	361,010
71300 212	Medicare	25,233	27,157	27,984
71300 217	Retirement-Hybrid Stabilization	10,439	11,286	11,300
71300 336	Maintenance and Repair Services - Equipment	0	7,710	8,000
71300 399	Other Contracted Services	0	28,592	0
71300 429	Instructional Supplies and Materials	113,504	64,047	64,500
71300 471	Software	35,912	67,752	0
71300 499	Other Supplies and Materials	3,873	1,100	0
71300 599	Other Charges	4,119	0	0
71300 730	Vocational Instruction Equipment	65,737	111,736	77,000
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 2,744,442	\$ 3,032,761	\$ 2,714,630
	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 40,266,654	\$ 40,862,446	\$ 41,540,990

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72000	SUPPORT SERVICES			
72110	ATTENDANCE			
72110 105	Supervisor/Director	\$ 89,992	\$ 92,868	\$ 82,058
72110 161	Secretary(s)	36,700	72,600	0
72110 189	Other Salaries and Wages	79,497	134,660	229,023
72110 201	Social Security	11,911	18,100	19,287
72110 204	Pensions	15,057	23,200	22,505
72110 206	Life Insurance	576	627	630
72110 207	Medical Insurance	38,435	64,894	73,653
72110 212	Medicare	2,786	4,200	4,511
72110 217	Retirement-Hybrid Stabilization	794	1,300	1,150
72110 307	Communication	0	1,320	1,400
72110 355	Travel	3,232	4,755	5,400
72110 471	Software	44,438	44,898	45,000
72110 499	Other Supplies and Materials	356	608	1,300
72110 524	In-Service/Staff Development	10,187	9,468	9,000
72110 704	Attendance Equipment	768	256	2,500
	TOTAL ATTENDANCE	\$ 334,729	\$ 473,754	\$ 497,417
72120	HEALTH SERVICES			
72120 105	Supervisor/Director	\$ 136,817	\$ 145,462	\$ 151,318
72120 131	Medical Personnel	624,424	655,981	691,563
72120 189	Other Salaries and Wages	60,116	63,238	65,732
72120 201	Social Security	45,451	47,891	56,334
72120 204	Pensions	59,808	62,132	59,322
72120 206	Life Insurance	2,736	2,027	1,995
72120 207	Medical Insurance	230,470	236,315	250,826
72120 212	Medicare	10,630	11,168	13,175
72120 217	Retirement-Hybrid Stabilization	3,652	3,547	3,800
72120 336	Maintenance and Repair Services-Equipment	1,607	1,496	1,700
72120 355	Travel	4,127	4,523	5,600
72120 413	Drugs and Medical Supplies	24,863	25,106	30,000
72120 499	Other Supplies and Materials	19,544	21,132	23,700
72120 524	In-Service/Staff Development	3,592	5,073	6,000
72120 599	Other Charges	11,336	6,610	2,967
72120 735	Health Equipment	12,815	12,997	13,000
	TOTAL HEALTH SERVICES	\$ 1,251,988	\$ 1,304,698	\$ 1,377,032

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72130	OTHER STUDENT SUPPORT			
72130 117	Career Ladder Program	\$ 2,000	\$ 1,000	\$ 2,000
72130 123	Guidance Personnel	1,306,625	1,344,553	1,423,031
72130 127	Career Ladder Extended Contract	0	11,650	11,650
72130 161	Secretary(s)	58,450	60,288	53,600
72130 189	Other Salaries & Wages	711,776	929,533	1,026,719
72130 201	Social Security	119,713	132,369	156,055
72130 204	Pensions	142,805	149,877	158,713
72130 206	Life Insurance	5,120	3,953	3,402
72130 207	Medical Insurance	375,202	400,821	336,107
72130 212	Medicare	27,997	30,990	36,497
72130 217	Retirement-Hybrid Stabilization	8,507	9,470	10,003
72130 322	Evaluation and Testing	117,390	148,309	123,738
72130 399	Other Contracted Services	21,897	43,152	39,690
72130 499	Other Supplies and Materials	27,076	17,718	27,697
72130 599	Other Charges	10,472	6,868	6,600
72130 790	Other Equipment	1,500	1,950	0
	TOTAL OTHER STUDENT SUPPORT	\$ 2,936,530	\$ 3,292,501	\$ 3,415,502
72210	REGULAR INSTRUCTION PROGRAM			
72210 105	Supervisor/Director	\$ 308,452	\$ 312,503	\$ 320,533
72210 117	Career Ladder Program	4,000	4,000	4,000
72210 127	Career Ladder Extended Contract	0	2,800	2,800
72210 129	Librarian(s)	772,191	921,137	834,485
72210 135	Assessment Personnel	14,117	14,147	14,412
72210 163	Educational Assistants	44,672	41,110	51,313
72210 189	Other Salaries and Wages	375,758	820,550	705,641
72210 201	Social Security	87,940	119,748	119,857
72210 204	Pensions	104,968	136,862	109,833
72210 206	Life Insurance	3,321	2,989	2,954
72210 207	Medical Insurance	234,650	316,769	336,960
72210 212	Medicare	20,567	24,600	28,031
72210 217	Retirement - Hybrid Stabilization	1,451	2,199	2,500
72210 355	Travel	26,019	26,554	23,000
72210 399	Other Contracted Services	170,872	152,839	5,299
72210 432	Library Books	35,071	32,069	37,505
72210 437	Periodicals	1,219	2,147	1,070
72210 471	Software	0	15,025	86,434
72210 499	Other Supplies and Materials	8,660	31,601	8,281
72210 524	In-Service/Staff Development	61,877	25,500	26,000
72210 599	Other Charges	586	853	35,993
72210 790	Other Equipment	47,709	224,428	45,066
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 2,324,100	\$ 3,230,430	\$ 2,801,967

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72220	SPECIAL EDUCATION PROGRAM			
72220 105	Supervisor/Director	\$ 141,847	\$ 142,616	\$ 145,000
72220 117	Career Ladder Program	5,000	5,000	3,000
72220 124	Psychological Personnel	72,137	73,733	140,312
72220 131	Medical Personnel	111,051	115,942	121,062
72220 135	Assessment Personnel	67,939	68,993	70,870
72220 161	Secretary(s)	35,836	36,000	37,600
72220 189	Other Salaries and Wages	65,037	65,438	66,911
72220 196	In Service Training	1,900	2,000	2,000
72220 201	Social Security	28,776	30,400	36,379
72220 204	Pensions	34,170	34,200	35,929
72220 206	Life Insurance	1,109	675	872
72220 207	Medical Insurance	80,727	78,887	80,284
72220 212	Medicare	6,805	7,100	8,509
72220 524	Inservice/Staff Development	0	2,100	0
72220 599	Other Charges	0	12,200	0
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 652,334	\$ 675,284	\$ 748,728
72230	VOCATIONAL EDUCATION PROGRAM			
72230 105	Supervisor/Director	\$ 86,045	\$ 89,849	\$ 93,589
72230 189	Other Salaries & Wages	82,800	79,002	20,000
72230 201	Social Security	10,142	10,126	7,043
72230 204	Pensions	8,471	9,012	6,300
72230 206	Life Insurance	288	194	158
72230 207	Medical Insurance	12,786	14,498	6,886
72230 212	Medicare	2,372	2,569	1,647
72230 355	Travel	0	500	0
72230 399	Other Contracted Services	0	10,550	0
72230 499	Other Supplies & Materials	307	500	0
72230 524	In-Service/Staff Development	629	100	500
72230 599	Other Charges	0	1,958	0
72230 790	Other Equipment	3,313	0	0
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 207,153	\$ 218,858	\$ 136,123

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72250	EDUCATION TECHNOLOGY			
72250 105	Supervisor	\$ 84,654	\$ 85,302	\$ 87,164
72250 189	Other Salaries and Wages	369,725	387,942	428,019
72250 201	Social Security	26,852	27,565	31,941
72250 204	Pensions	34,700	32,265	37,671
72250 206	Life Insurance	1,440	1,071	1,155
72250 207	Medical Insurance	52,606	62,636	64,060
72250 212	Medicare	6,279	6,495	7,470
72250 217	Retirement-Hybrid Stabilization	3,135	2,882	3,000
72250 307	Communications	5,377	4,624	6,000
72250 308	Consultants	8,385	12,000	12,000
72250 336	Maintenance \$ Repair Services - Equipment	39,600	39,600	40,000
72250 350	Internet Connectivity	209,993	157,495	96,948
72250 355	Travel	2,530	200	3,000
72250 399	Other Contracted Services	120,627	196,825	160,000
72250 435	Office Supplies	308	800	500
72250 470	Cabling	5,545	4,500	10,000
72250 471	Software	22,637	142,564	70,000
72250 499	Other Supplies and Materials	2,821	2,192	3,000
72250 524	In-Service/Staff Development	7,451	6,753	10,000
72250 599	Other Charges	2,288	2,999	2,500
72250 790	Other Equipment	480,718	417,605	300,000
	TOTAL EDUCATION TECHNOLOGY PROGRAM	\$ 1,487,671	\$ 1,594,315	\$ 1,374,428
72310	BOARD OF EDUCATION			
72310 118	Secretary to Board	\$ 1,450	\$ 1,550	\$ 2,200
72310 189	Other Salaries and Wages	9,700	9,550	15,000
72310 201	Social Security	688	714	1,067
72310 204	Pensions	397	403	1,248
72310 206	Life Insurance	17,995	22,000	24,000
72310 207	Medical Insurance	491,952	516,000	515,000
72310 210	Unemployment Compensation	10,715	12,554	13,000
72310 212	Medicare	161	167	250
72310 217	Retirement - Hybrid Stabilization	12	11	100
72310 305	Audit Services	29,500	32,000	32,000
72310 320	Dues and Memberships	20,015	20,105	20,106
72310 331	Legal Services	38,623	45,106	50,000
72310 399	Other Contracted Services	9,540	7,463	9,540
72310 499	Other Supplies & Materials	0	0	300
72310 506	Liability Insurance	588,944	700,388	770,000
72310 510	Trustee Commissions	200,729	220,295	275,000
72310 513	Workers' Compensation Insurance	350,289	390,137	427,000
72310 524	In-Service/Staff Development	13,614	17,279	25,000
72310 599	Other Charges	2,323	8,266	4,000
	TOTAL BOARD OF EDUCATION	\$ 1,786,647	\$ 2,003,988	\$ 2,184,811

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72320	OFFICE OF THE SUPERINTENDENT			
72320 101	County Official/Administrative Officer	\$ 126,667	\$ 135,000	\$ 135,000
72320 161	Secretary(s)	82,100	84,100	87,000
72320 189	Other Salaries and Wages	19,428	20,000	26,200
72320 201	Social Security	13,507	13,549	15,389
72320 204	Pensions	16,770	17,279	18,508
72320 206	Life Insurance	428	312	315
72320 207	Medical Insurance	22,827	24,021	24,770
72320 212	Medicare	3,159	3,169	3,599
72320 217	Retirement-Hybrid Stabilization	1,717	1,711	2,000
72320 307	Communication	100,142	109,757	110,508
72320 348	Postal Charges	7,000	7,000	7,000
72320 355	Travel	1,945	1,839	4,000
72320 399	Other Contracted Services	15,617	16,940	17,000
72320 435	Office Supplies	4,291	4,176	8,000
72320 499	Other Supplies and Materials	675	1,347	2,000
72320 524	In-Service/Staff Development	9,734	12,000	13,000
72320 599	Other Charges	3,861	4,607	6,500
	TOTAL OFFICE OF THE SUPERINTENDENT	\$ 429,868	\$ 456,807	\$ 480,789
72410	OFFICE OF THE PRINCIPAL			
72410 104	Principal(s)	\$ 1,364,470	\$ 1,339,688	\$ 1,351,581
72410 117	Career Ladder Program	6,000	5,000	4,000
72410 127	Career Ladder Extended Contracts	0	6,000	6,000
72410 139	Assistant Principal (s)	808,592	932,242	1,112,800
72410 161	Secretary(s)	605,250	589,800	639,500
72410 189	Other Salaries and Wages	376,762	346,834	343,140
72410 201	Social Security	179,181	192,097	214,335
72410 204	Pensions	220,842	221,374	208,608
72410 206	Life Insurance	9,718	6,988	7,455
72410 207	Medical Insurance	633,685	676,447	744,375
72410 212	Medicare	41,905	45,245	50,127
72410 217	Retirement-Hybrid Stabilization	5,243	7,259	7,500
72410 355	Travel	685	700	0
	TOTAL OFFICE OF THE PRINCIPAL	\$ 4,252,333	\$ 4,369,674	\$ 4,689,421

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72510	FISCAL SERVICES			
72510 105	Supervisor/Director	\$ 82,040	\$ 84,090	\$ 86,796
72510 119	Accountants/Bookkeepers	231,200	241,500	246,800
72510 161	Secretary(s)	21,937	44,300	37,000
72510 201	Social Security	19,042	20,889	22,977
72510 204	Pensions	22,943	26,335	26,682
72510 206	Life Insurance	965	704	735
72510 207	Medical Insurance	62,817	68,665	72,359
72510 212	Employer Medicare	4,453	4,885	5,374
72510 217	Retirement - Hybrid Stabilization	127	0	0
72510 355	Travel	79	133	300
72510 399	Other Contracted Services	29,245	36,581	36,827
72510 435	Office Supplies	2,270	1,594	2,000
72510 524	In Service/Staff Development	2,180	4,143	4,000
72510 599	Other Charges	0	0	75
72510 790	Other Equipment	843	1,771	5,000
	TOTAL FISCAL SERVICES	\$ 480,141	\$ 535,590	\$ 546,925
72520	HUMAN SERVICES/PERSONNEL			
72520 105	Supervisor/Director	\$ 94,900	\$ 95,077	\$ 96,667
72520 161	Secretary(s)	39,100	39,600	40,600
72520 201	Social Security	8,147	8,099	8,511
72520 204	Pensions	9,200	8,819	8,420
72520 206	Life Insurance	288	210	210
72520 207	Medical Insurance	6,393	10,864	13,772
72520 212	Employer Medicare	1,905	1,894	1,990
72520 302	Advertising	668	315	750
72520 355	Travel	1,699	1,400	1,600
72520 399	Other Contracted Services	10,247	10,318	11,364
72520 435	Office Supplies	528	1,055	1,000
72520 499	Other Supplies and Materials	1,362	1,182	2,000
72520 524	In service/Staff Development	2,692	3,373	4,000
72520 599	Other Charges	10,532	13,497	13,054
	TOTAL HUMAN SERVICES/PERSONNEL	\$ 187,661	\$ 195,703	\$ 203,938

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72610	OPERATION OF PLANT			
72610 166	Custodial Personnel	\$ 1,496,793	\$ 1,673,400	\$ 1,825,304
72610 189	Other Salaries & Wages	6,500	10,000	40,000
72610 201	Social Security	85,557	95,165	115,649
72610 204	Pensions	96,408	118,932	139,757
72610 206	Life Insurance	7,278	5,785	6,195
72610 207	Medical Insurance	314,613	353,471	326,189
72610 212	Medicare	20,009	22,256	27,047
72610 217	Retirement-Hybrid Stabilization	7,866	10,260	10,200
72610 399	Other Contracted Services	260,636	252,054	519,556
72610 410	Custodial Supplies	116,465	156,335	160,000
72610 415	Electricity	1,467,660	1,472,099	1,500,000
72610 434	Natural Gas	189,064	216,361	360,000
72610 454	Water and Sewer	181,225	184,519	225,000
72610 524	In service/Staff Development	1,685	370	2,000
72610 599	Other Charges	740	790	1,500
72610 720	Plant Operation Equipment	9,582	10,529	40,000
72610 799	Other Equipment	6,324	131,470	0
	TOTAL OPERATION OF PLANT	\$ 4,268,405	\$ 4,713,796	\$ 5,298,397
72620	MAINTENANCE OF PLANT			
72620 105	Supervisor/Director	\$ 68,614	\$ 77,843	\$ 81,406
72620 161	Secretary(s)	29,500	30,600	32,200
72620 167	Maintenance Personnel	891,536	899,720	937,880
72620 189	Other Salaries & Wages	75,619	81,551	82,264
72620 201	Social Security	61,796	63,200	70,293
72620 204	Pensions	76,691	80,700	83,163
72620 206	Life Insurance	3,154	2,128	2,310
72620 207	Medical Insurance	168,520	167,332	175,653
72620 212	Medicare	14,452	1,400	16,439
72620 217	Retirement-Hybrid Stabilization	4,860	5,300	5,500
72620 307	Communications	9,255	8,130	10,000
72620 335	Maintenance and Repair Services - Building	145,874	129,732	175,000
72620 336	Maintenance and Repair Services - Equipment	6,399	29,665	25,000
72620 355	Travel	1,182	600	0
72620 399	Other Contracted Services	263,280	369,038	200,000
72620 435	Office Supplies	1,502	1,806	2,500
72620 499	Other Supplies and Materials	264,406	333,034	350,000
72620 524	In Service/Staff Development	122	387	3,000
72620 599	Other Charges	72	41	1,000
72620 701	Administration Equipment	27,967	29,593	4,000
72620 717	Maintenance Equipment	119,249	183,538	210,000
72620 790	Other Equipment	194,749	30,334	0
	TOTAL MAINTENANCE OF PLANT	\$ 2,428,799	\$ 2,525,672	\$ 2,467,608

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
72710	TRANSPORTATION			
72710 146	Bus Drivers	\$ 55,917	\$ 59,130	\$ 870
72710 189	Other Salaries & Wages	16,609	28,640	28,000
72710 201	Social Security	4,094	5,434	1,784
72710 204	Pensions	4,604	7,747	2,466
72710 212	Medicare	1,039	1,271	419
72710 217	Retirement-Hybrid Stabilization	212	314	110
72710 313	Contracts with Parents	3,508	10,000	10,000
72710 412	Diesel Fuel	12,618	15,000	0
72710 450	Tires and Tubes	29,090	26,396	0
72710 729	Transportation Equipment	62,656	0	0
	TOTAL TRANSPORTATION	\$ 190,347	\$ 153,932	\$ 43,649
	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 23,218,706	\$ 25,745,002	\$ 26,266,735
73100	FOOD SERVICE			
73100 165	Cafeteria Personnel	\$ 16,880	\$ 22,095	\$ 0
73100 201	Social Security	993	1,370	0
73100 204	Pensions	1,253	1,988	0
73100 212	Employer Medicare	232	320	0
73100 217	Retirement-Hybrid Stabilization	0	50	0
	TOTAL FOOD SERVICE	\$ 19,358	\$ 25,823	\$ 0
73300	COMMUNITY SERVICES			
73300 189	Other Salaries & Wages	\$ 60,741	\$ 63,597	\$ 72,780
73300 201	Social Security	3,345	2,900	4,512
73300 204	Pensions	4,252	3,710	5,095
73300 206	Life Insurance	216	158	158
73300 207	Medical Insurance	14,587	1,530	15,686
73300 212	Employer Medicare	782	700	1,056
73300 307	Communications	458	460	500
73300 355	Travel	1,852	1,990	1,700
73300 399	Other Contracted Services	881	1,322	1,500
73300 499	Other Supplies and Materials	6,355	15,050	1,416
73300 524	In Service/Staff Development	1,270	1,272	1,700
	TOTAL COMMUNITY SERVICES	\$ 94,739	\$ 92,689	\$ 106,103

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
73400	EARLY CHILDHOOD EDUCATION			
73400 116	Teachers	\$ 200,831	\$ 212,815	\$ 225,301
73400 162	Clerical Personnel	11,675	12,100	12,725
73400 163	Educational Assistants	64,487	66,400	71,000
73400 189	Other Salaries and Wages	2,000	26,553	27,266
73400 201	Social Security	15,815	17,998	20,850
73400 204	Pensions	20,654	22,374	19,778
73400 206	Life Insurance	1,204	959	928
73400 207	Medical Insurance	60,985	62,438	60,814
73400 212	Employer Medicare	3,699	4,210	4,876
73400 217	Retirement-Hybrid Stabilization	1,428	1,416	2,000
73400 355	Travel	0	53	0
73400 399	Other Contracted Services	0	2,800	0
73400 429	Instructional Supplies and Materials	11,594	932	0
73400 524	In Service/Staff Development	1,496	0	0
	TOTAL EARLY CHILDHOOD EDUCATION	\$ 395,868	\$ 431,048	\$ 445,538
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$ 509,965	\$ 549,560	\$ 551,641
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
76100 304	Architects	\$ 72,750	\$ 30,000	\$ 0
76100 399	Other Contracted Services	17,724	0	0
76100 706	Building Construction	0	3,711,584	0
76100 707	Building Improvements	502,818	51,509	9,472
76100 711	Furniture & Fixtures	4,326	665	0
76100 790	Other Equipment	0	11,500	0
	TOTAL REGULAR CAPITAL OUTLAY	\$ 597,618	\$ 3,805,258	\$ 9,472
	TOTAL CAPITAL OUTLAY	\$ 597,618	\$ 3,805,258	\$ 9,472
80000	DEBT SERVICE			
82300	OTHER DEBT SERVICE			
82330 620	Debt Service Contribution to Primary Government	\$ 685,307	\$ 685,924	\$ 743,280
	TOTAL OTHER DEBT SERVICE	\$ 685,307	\$ 685,924	\$ 743,280
	TOTAL DEBT SERVICE	\$ 685,307	\$ 685,924	\$ 743,280
	Total Estimated Expenditures	\$ 65,278,250	\$ 71,648,190	\$ 69,112,118

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
99000	ESTIMATED OTHER USES			
99100	TRANSFERS OUT			
99100 590	Transfers to Other Funds	\$ 511,697	\$ 2,211	\$ 5,106
	TOTAL TRANSFERS OUT	\$ 511,697	\$ 2,211	\$ 5,106
	TOTAL OTHER USES	\$ 511,697	\$ 2,211	\$ 5,106
	Total Estimated Expenditures & Other Uses	\$ 65,789,947	\$ 71,650,401	\$ 69,117,224
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 2,082,203	\$ (1,188,681)	\$ (5,309,146)
	Estimated Beginning Fund Balance - July 1	9,164,206	11,246,409	10,057,728
	Audit and void purchase order adjustments			
	Less: Restricted, Committed, or Assigned Funds set aside for Specific Purposes - June 30	(198,373)	(146,726)	(72,785)
	Estimated Ending Unassigned Fund Balance - June 30	\$ 11,048,036	\$ 9,911,002	\$ 4,675,797

HAWKINS COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43521	Lunch Payments - Children	\$ 365,952	\$ 164,000	\$ 250,000
43522	Lunch Payments - Adults	63,658	58,000	65,000
43523	Income from Breakfast	50,623	33,000	30,000
43525	A La Carte Sales	28,761	29,000	40,000
43990	Other Charges for Services	169,284	133,435	130,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 678,278	\$ 417,435	\$ 515,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 164,270	\$ 123,735	\$ 10,000
44170	Miscellaneous Refunds	0	0	0
44180	Expenditure Credits	0	0	0
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	98	0	0
44570	Contributions & Gifts	0	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 164,368	\$ 123,735	\$ 10,000
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
46520	School Food Service	\$ 31,979	\$ 33,503	\$ 34,000
	TOTAL STATE OF TENNESSEE	\$ 31,979	\$ 33,503	\$ 34,000
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47111	USDA School Lunch Program	\$ 2,639,340	\$ 3,050,400	\$ 3,250,000
47112	USDA - Commodities	340,700	320,046	338,267
47113	Breakfast	959,518	1,042,540	1,200,000
47114	USDA - Other	169,433	2,050	175,000
47115	USDA Food Service Equipment Grant	70,000	0	0
	TOTAL FEDERAL GOVERNMENT	\$ 4,178,991	\$ 4,415,036	\$ 4,963,267
	Total Estimated Revenues	\$ 5,053,616	\$ 4,989,709	\$ 5,522,267
49000	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	\$ 0	\$ 0	\$ 0
49800	Transfers In	11,697	90	0
	Total Estimated Revenues & Other Sources	\$ 5,065,313	\$ 4,989,799	\$ 5,522,267

HAWKINS COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Expenditures			
73000	SUPPORT SERVICES			
73100	FOOD SERVICES			
73100 105	Supervisor/Director	\$ 75,622	\$ 78,860	\$ 82,264
73100 119	Accountants/Bookkeepers	36,400	37,300	40,600
73100 162	Clerical Personnel	61,070	64,160	67,920
73100 165	Cafeteria Personnel	1,349,484	1,488,400	1,673,000
73100 189	Other Salaries/Wages	36,803	36,800	60,000
73100 201	Social Security	82,508	92,020	119,274
73100 204	Pensions	109,232	123,380	150,000
73100 206	Life Insurance	12,396	9,400	9,660
73100 207	Medical Insurance	566,151	567,685	700,000
73100 212	Employer Medicare	19,296	21,325	27,895
73100 217	Retirement-Hybrid Stabilization	1,854	2,500	2,500
73100 307	Communication	1,800	1,800	1,800
73100 336	Maintenance and Repair Services - Equipment	46,416	51,210	80,000
73100 355	Travel	3,308	1,950	4,000
73100 399	Other Contracted Services	255,031	340,000	325,000
73100 421	Food Preparation Supplies	192,000	178,500	300,000
73100 422	Food Supplies	1,605,401	1,805,000	1,750,000
73100 435	Office Supplies	1,199	989	2,000
73100 451	Uniforms	4,813	5,192	6,600
73100 469	USDA - Commodities	340,700	320,046	338,267
73100 524	In Service/Staff Development	6,789	10,988	15,000
73100 599	Other Charges	0	0	250
73100 710	Food Service Equipment	101,436	40,252	145,000
	TOTAL FOOD SERVICES	\$ 4,909,709	\$ 5,277,757	\$ 5,901,030
	Total Estimated Expenditures	\$ 4,909,709	\$ 5,277,757	\$ 5,901,030
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 155,604	\$ (287,958)	\$ (378,763)
	Estimated Beginning Fund Balance - July 1	4,489,341	4,644,945	4,356,987
	Estimated Ending Fund Balance - June 30	\$ 4,644,945	\$ 4,356,987	\$ 3,978,224

HAWKINS COUNTY, TENNESSEE
SCHOOL TRANSPORTATION FUND (#144)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 4,316,131	\$ 4,400,000	\$ 3,775,700
40120	Trustee's Collections - Prior Year	76,035	141,421	80,000
40125	Trustee's Collections - Bankruptcy	75	110	0
40130	Circuit/Clerk and Master Collections - Prior Years	62,916	93,686	60,000
40140	Interest and Penalty	16,937	21,209	15,000
40150	Pick-up Taxes	1,358	3,117	3,000
40161	Payment in Lieu of Taxes - TVA	485	688	0
40163	Payment in Lieu of Taxes - Other	6,145	33,952	15,000
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	130,193	115,000	120,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	11,168	9,596	4,000
	TOTAL LOCAL TAXES	\$ 4,621,443	\$ 4,818,779	\$ 4,072,700
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43531	Transportation - Other State Systems	\$ 24,941	\$ 0	\$ 0
43570	Receipts from Individual Schools	44,679	30,000	30,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 69,620	\$ 30,000	\$ 30,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44145	Sale of Recycled Materials	\$ 2,446	\$ 232	\$ 0
44170	Miscellaneous Refunds	17,559	6,963	0
44500	NONCURRING ITEMS			
44530	Sale of Equipment	0	0	5,000
44560	Damages Recovered from Individuals	275	273	0
44570	Contributions and Gifts	68,528	500	0
	TOTAL OTHER LOCAL REVENUE	\$ 88,808	\$ 7,968	\$ 5,000
	Total Estimated Revenues	\$ 4,779,871	\$ 4,856,747	\$ 4,107,700
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	173,967	177,996	0
49800	Transfers in	0	0	0
	Total Estimated Revenues and Other Sources	\$ 4,953,838	\$ 5,034,743	\$ 4,107,700

HAWKINS COUNTY, TENNESSEE
SCHOOL TRANSPORTATION FUND (#144)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Expenditures			
	BOARD OF EDUCATION			
72310 510	Trustee's Commissions	\$ 89,690	\$ 92,000	\$ 80,000
	TOTAL BOARD OF EDUCATION	\$ 89,690	\$ 92,000	\$ 80,000
72710	TRANSPORTATION			
72710 105	Supervisor/Director	\$ 75,526	\$ 83,329	\$ 86,712
72710 142	Mechanic(s)	310,843	325,362	377,160
72710 146	Bus Drivers	1,473,821	1,515,626	1,669,963
72710 162	Clerical Personnel	69,469	86,989	68,000
72710 189	Other Salaries & Wages	212,556	241,086	276,908
72710 201	Social Security	116,991	125,583	108,020
72710 204	Pensions	143,240	142,950	114,007
72710 206	Life Insurance	8,561	5,497	7,770
72710 207	Medical Insurance	332,757	351,742	386,476
72710 212	Medicare	29,166	32,073	26,648
72710 217	Retirement-Hybrid Stabilization	8,590	11,500	9,500
72710 307	Communication	1,437	1,453	2,000
72710 313	Contracts with Parents	1,679	0	0
72710 338	Maintenance and Repair Service-Vehicles	58,691	34,781	35,000
72710 340	Medical and Dental Services	6,396	3,342	10,000
72710 355	Travel	0	1,383	1,500
72710 399	Other Contracted Services	93,813	50,000	18,000
72710 425	Gasoline	431,802	430,000	575,000
72710 433	Lubricants	9,578	20,444	15,000
72710 435	Office Supplies	4,554	3,514	10,000
72710 442	Propane Gas	21,067	40,202	70,000
72710 450	Tires and Tubes	60,603	48,813	80,000
72710 453	Vehicle Parts	213,118	238,575	210,000
72710 499	Other Supplies and Materials	4,266	17,000	15,000
72710 524	In-Service/Staff Development	2,269	18,600	20,000
72710 599	Other Charges	62,420	23,214	60,000
72710 701	Administration Equipment	1,079	2,100	4,000
72710 729	Transportation Equipment	485,721	306,315	500,000
	TOTAL TRANSPORTATION	\$ 4,240,013	\$ 4,161,473	\$ 4,756,664
	Total Estimated Expenditures	\$ 4,329,703	\$ 4,253,473	\$ 4,836,664
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 624,135	\$ 781,270	\$ (728,964)
	Estimated Beginning Fund Balance - July 1 Audit Adjustments	280,403	904,538	1,685,808
	Estimated Ending Fund Balance - June 30	\$ 904,538	\$ 1,685,808	\$ 956,844

HAWKINS COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND (#151)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (5.28 cents 25-26FY)	\$ 775,630	\$ 789,155	\$ 653,415
40120	Trustee's Collections - Prior Year	18,800	23,968	18,000
40125	Trustee's Collections - Bankruptcy	18	35	25
40130	Circuit/Clerk and Master Collections-Prior Years	11,732	19,881	13,000
40140	Interest and Penalty	4,019	4,378	3,500
40150	Pick-up Taxes	313	1,792	550
40161	Payments in Lieu of Taxes-T.V.A.	123	123	100
40163	Payments in Lieu of Taxes-Other	1,562	6,090	4,000
40200	COUNTY LOCAL OPTION TAXES			
40266	Litigation Taxes - Jail, Workhouse or Courthouse	93,617	88,000	79,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	2,003	1,721	1,500
	TOTAL LOCAL TAXES	\$ 907,817	\$ 935,143	\$ 773,090
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 388,600	\$ 245,878	\$ 50,000
	TOTAL OTHER LOCAL REVENUES	\$ 388,600	\$ 245,878	\$ 50,000
	Total Estimated Revenues	\$ 1,296,417	\$ 1,181,021	\$ 823,090
49000	ESTIMATED OTHER SOURCES			

HAWKINS COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND (#151)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Expenditures			
82100	PRINCIPAL ON DEBT			
82110	GENERAL GOVERNMENT			
82110 601	Principal on Bonds	\$ 971,419	\$ 991,539	\$ 620,000
	TOTAL PRINCIPAL - GENERAL GOVERNMENT	\$ 971,419	\$ 991,539	\$ 620,000
82200	INTEREST ON DEBT			
82210	GENERAL GOVERNMENT			
82210 603	Interest on Bonds	\$ 210,098	\$ 185,577	\$ 160,350
	TOTAL INTEREST - GENERAL GOVERNMENT	\$ 210,098	\$ 185,577	\$ 160,350
82300	OTHER DEBT SERVICE			
82310	GENERAL GOVERNMENT			
82310 325	Fiscal Agent Charges	\$ 670	\$ 575	\$ 1,300
82310 510	Trustee's Commission	19,631	22,000	21,000
82310 699	Other Debt Service (Costs for Annual Continuing Disclosure Statements)	389	375	600
	TOTAL OTHER DEBT SERVICE - GENERAL GOVERNMENT	\$ 20,690	\$ 22,950	\$ 22,900
	Total Estimated Expenditures	\$ 1,202,207	\$ 1,200,066	\$ 803,250
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 94,210	\$ (19,045)	\$ 19,840
	Estimated Beginning Fund Balance - July 1	1,567,157	1,661,367	1,642,322
	Estimated Ending Fund Balance - June 30	\$ 1,661,367	\$ 1,642,322	\$ 1,662,162

HAWKINS COUNTY, TENNESSEE
SPECIAL DEBT SERVICE FUND (HIGHWAY, # 154)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	\$ 366,295	\$ 335,642	\$ 0
	TOTAL LOCAL TAXES	\$ 366,295	\$ 335,642	\$ 0
	Total Estimated Revenues	\$ 366,295	\$ 335,642	\$ 0
	Estimated Expenditures			
82100	PRINCIPAL ON DEBT			
82120	HIGHWAYS AND STREETS			
82120 601	Principal on Bonds	\$ 419,302	\$ 445,981	\$ 0
	TOTAL PRINCIPAL - HIGHWAYS AND STREETS	\$ 419,302	\$ 445,981	\$ 0
82200	INTEREST ON DEBT			
82220	HIGHWAYS AND STREETS			
82220 603	Interest on Bonds	\$ 43,264	\$ 22,299	\$ 0
	TOTAL INTEREST - HIGHWAYS AND STREETS	\$ 43,264	\$ 22,299	\$ 0
82300	OTHER DEBT SERVICE			
82320	HIGHWAYS AND STREETS			
82320 325	Fiscal Agent Charges	\$ 8	\$ 5	\$ 0
82320 510	Trustee's Commission	3,701	3,800	0
82320 699	Other Debt Service	39	22	0
	TOTAL OTHER DEBT SERVICE - HIGHWAYS AND STREETS	\$ 3,748	\$ 3,827	\$ 0
	Total Estimated Expenditures	\$ 466,314	\$ 472,107	\$ 0
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures	\$ (100,019)	\$ (136,465)	\$ 0
	Estimated Beginning Fund Balance - July 1	505,722	405,703	269,238
	Estimated Ending Fund Balance - June 30	\$ 405,703	\$ 269,238	\$ 269,238

HAWKINS COUNTY, TENNESSEE
EDUCATION DEBT SERVICE FUND (#156)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (20.82 Cents for 25-26FY)	\$ 3,065,464	\$ 3,118,915	\$ 2,576,535
40120	Trustee's Collections - Prior Year	70,830	94,322	69,000
40125	Trustee's Collections - Bankruptcy	76	143	50
40130	Circuit/Clerk and Master Collections - Prior Years	59,099	78,575	60,000
40140	Interest and Penalty	15,883	17,197	14,500
40150	Pick-up Taxes	1,365	7,090	2,000
40161	Payments in Lieu of Taxes - T.V.A.	488	488	475
40163	Payments in Lieu of Taxes - Other	6,175	24,070	18,000
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	366,295	369,659	345,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	7,917	7,917	7,000
	TOTAL LOCAL TAXES	\$ 3,593,592	\$ 3,718,376	\$ 3,092,560
44000	OTHER LOCAL REVENUES			
44110	Investment Income (from monthly Trustee Reports)	\$ 2,534,832	\$ 2,016,233	\$ 350,000
44110	Investment Income (from State on QSCB Issues)	37,841	37,889	38,000
44170	Miscellaneous Refunds (from Regions Bank)	0	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 2,572,673	\$ 2,054,122	\$ 388,000
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions (From General Purpose School Fund)	\$ 685,307	\$ 685,924	\$ 685,000
	TOTAL OTHER GOVERNMENTS	\$ 685,307	\$ 685,924	\$ 685,000
	Total Estimated Revenues	\$ 6,851,572	\$ 6,458,422	\$ 4,165,560
49000	ESTIMATED OTHER SOURCES (NON-REVENUE)			
49800	Transfers In (From Gen. Fund for Interest Payments/2010 QSCB Issue)	107,512	107,119	106,657
	Total Estimated Revenues and Other Sources	\$ 6,959,084	\$ 6,565,541	\$ 4,272,217

HAWKINS COUNTY, TENNESSEE
EDUCATION DEBT SERVICE FUND (#156)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Expenditures			
82100	PRINCIPAL ON DEBT			
82130	EDUCATION			
82130 601	Principal on Bonds	\$ 2,304,279	\$ 2,297,479	\$ 2,325,000
82130 612	Principal on Other Loans	652,343	654,155	672,188
	TOTAL PRINCIPAL - EDUCATION	\$ 2,956,622	\$ 2,951,634	\$ 2,997,188
82200	INTEREST ON DEBT			
82230	EDUCATION			
82230 603	Interest on Bonds	\$ 1,119,275	\$ 1,050,362	\$ 981,338
82230 613	Interest on Other Loans	173,810	172,271	173,242
	TOTAL INTEREST - EDUCATION	\$ 1,293,085	\$ 1,222,633	\$ 1,154,580
82300	OTHER DEBT SERVICE			
82330	EDUCATION			
82330 325	Fiscal Agent Charges	\$ 6,329	\$ 6,426	\$ 7,306
82330 510	Trustee's Commission	85,037	90,000	92,000
82330 699	Other Debt Service (Services for filing Continuing Disclosure Information)	2,072	2,103	2,400
	TOTAL OTHER DEBT SERVICE - EDUCATION	\$ 93,438	\$ 98,529	\$ 101,706
	Total Estimated Expenditures	\$ 4,343,145	\$ 4,272,796	\$ 4,253,474
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 2,615,939	\$ 2,292,745	\$ 18,743
	Estimated Beginning Fund Balance - July 1	10,265,237	12,881,176	15,173,921
	Estimated Ending Fund Balance - June 30	\$ 12,881,176	\$ 15,173,921	\$ 15,192,664

HAWKINS COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND (#171)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (3.29 Cents for 25-26FY)	\$ 282,832	\$ 287,762	\$ 407,147
40120	Trustee's Collections-Prior Year	5,660	8,600	7,500
40125	Trustee's Collections - Bankruptcy	8	14	0
40130	Circuit/Clerk and Master Collections-Prior Years	8,673	7,500	7,500
40140	Interest and Penalty	1,468	1,750	1,750
40150	Pick-up Taxes	158	656	150
40161	Payments in Lieu of Taxes-T.V.A.	45	45	45
40163	Payments in Lieu of Taxes-Other	570	2,221	1,500
40210	Local Option Sales Tax(Solid Waste Capped at 1.8mil, excess to Fd171)	204,139	175,000	165,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	730	730	730
	TOTAL LOCAL TAXES	\$ 504,283	484,278	\$ 591,322
46800	OTHER STATE REVENUES			
46980	Other State Grants (Clay-Kenner House)	\$ 0	\$ 0	\$ 300,000
	TOTAL STATE REVENUES	\$ 0	\$ 0	\$ 300,000
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47180	Community Development (Food Insecurities Grant)	\$ 0	\$ 184,502	\$ 315,498
47180	Community Development (Radio Project)	11,398	1,478	0
47401	American Rescue Plan Act Grant #1(Health Dept.)	0	0	337,500
	TOTAL FEDERAL THROUGH STATE	\$ 11,398	\$ 185,980	\$ 652,998
48000	OTHER GOVERNMENT AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions (Rogersville's Portion of Clay-Kenner House)	\$ 0	\$ 0	\$ 64,286
	TOTAL OTHER GOVERNMENT AND CITIZENS GROUPS	\$ 0	\$ 0	\$ 64,286
	Total Estimated Revenues	\$ 515,681	\$ 670,258	\$ 1,608,606
	ESTIMATED OTHER SOURCES			
49800	Transfers In (From Fund 128 ARPA for Health Dept)	\$ 0	\$ 112,500	\$ 0
	Total Estimated Revenues and Other Sources	\$ 515,681	\$ 782,758	\$ 1,608,606

HAWKINS COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND (#171)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
	Estimated Expenditures			
91110	GENERAL ADMINISTRATION PROJECTS			
91110 707	Building Improvements (Security for Courthouse Annex)	\$ 51,977	\$ 32,120	\$ 435,700
91110 718	Motor Vehicles (Truck for Parks and Fair Board)	0	44,450	0
	TOTAL GENERAL ADMINISTRATION PROJECTS	\$ 51,977	\$ 32,120	\$ 435,700
91130	PUBLIC SAFETY PROJECTS			
91130 333	Licenses (for digital radios)	\$ 0	\$ 0	\$ 181,311
91130 707	Building Improvements	500,000	0	0
91130 790	Other Equipment (EMA Command Post)	0	0	19,500
	TOTAL PUBLIC SAFETY PROJECTS	\$ 500,000	\$ 0	\$ 200,811
91140	PUBLIC HEALTH AND WELFARE PROJECTS			
91140 707	Building Improvements (Health Dept.)	\$ 37,350	\$ 0	\$ 412,650
	TOTAL PUBLIC HEALTH AND WELFARE PROJECTS	\$ 37,350	\$ 0	\$ 412,650
91190	OTHER GENERAL GOVERNMENT PROJECTS			
91190 321	Engineering Services(Clay-Kenner House)	\$ 0	\$ 48,571	\$ 0
91190 399	Other Contracted Services (Clay-Kenner House)	0	0	21,429
91190 510	Trustee's Commission	5,794	10,000	17,000
91190 707	Building Improvements(Clay-Kenner House)	0	3,016	355,555
91190 791	Other Construction	0	0	0
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	\$ 5,794	\$ 61,587	\$ 393,984
95900	CAPITAL PROJECTS DONATED TO OTHER ENTITIES			
95900 399	Other Contracted Services (Food Insecurities Grant)	\$ 0	\$ 0	\$ 31,915
95900 799	Other Capital Outlay (Food Insecurities Grant)	0	464,146	3,939
	TOTAL CAPITAL PROJECTS DONATED TO OTHER ENTITIES	\$ 0	\$ 464,146	\$ 35,854
	Total Estimated Expenditures	\$ 595,121	\$ 580,078	\$ 1,478,999
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (79,440)	\$ 202,680	\$ 129,607
	Estimated Beginning Fund Balance - July 1	1,766,983	1,687,543	1,890,223
	Purchase Order Adjustments	0	0	0
	Estimated Ending Fund Balance - June 30	\$ 1,687,543	1,890,223	\$ 2,019,830

HAWKINS COUNTY, TENNESSEE
HIGHWAY CAPITAL PROJECTS FUND (#176)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (2 cents - 25-26FY)	\$ 0	\$ 251,286	\$ 247,506
40120	Trustee's Collections-Prior Year	0	0	1
40125	Trustee's Collections - Bankruptcy	0	0	1
40130	Circuit/Clerk and Master Collections-Prior Years	0	717	1
40140	Interest and Penalty	0	242	1
40150	Pick-up Taxes	0	554	1
40161	Payments in Lieu of Taxes-T.V.A.	0	0	1
40163	Payments in Lieu of Taxes-Other	0	0	1
40240	Wheel Tax	0	34,018	345,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	0	0	1
	TOTAL LOCAL TAXES	\$ 0	\$ 286,817	\$ 592,514
	Total Estimated Revenues	\$ 0	\$ 286,817	\$ 592,514
Estimated Expenditures				
68000	CAPITAL OUTLAY			
68000 321	Engineering Services	\$ 0	\$ 0	\$ 8,000
68000 705	Bridge Construction	0	0	0
68000 707	Building Improvements	0	0	500
68000 708	Communication Equipment	0	0	5,000
68000 714	Highway Equipment	0	0	85,000
68000 718	Motor Vehicles	0	0	75,000
68000 726	State Aid Projects	0	0	0
	TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	173,500
91200	HIGHWAY & STREET CAPITAL PROJECTS			
91190 510	Trustee's Commission	\$ 0	\$ 6,500	\$ 20,000
	TOTAL HIGHWAY & STREET CAPITAL PROJECTS	\$ 0	\$ 6,500	\$ 20,000
	Total Estimated Expenditures	\$ 0	\$ 6,500	\$ 193,500
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 0	280,317	\$ 399,014
	Estimated Beginning Fund Balance - July 1	0	0	280,317
	Purchase Order Adjustments	0	0	0
	Estimated Ending Fund Balance - June 30	\$ 0	\$ 280,317	\$ 679,331

HAWKINS COUNTY, TENNESSEE
EDUCATION CAPITAL PROJECTS FUND (#177)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

July 28, 2025 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2023-2024	ESTIMATED 2024-2025	BUDGETED 2025-2026
Estimated Revenues				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 1,469,519	\$ 1,218,127	\$ 485,111
40120	Trustee's Collections - Prior Year	7,895	48,101	40,000
40125	Trustee's Collections - Bankruptcy	14	19	0
40130	Circuit/Clerk and Master Collections - Prior Years	21,186	31,897	29,000
40140	Interest and Penalty	3,121	7,181	5,800
40150	Pick-Up Taxes	285	832	0
40161	Payments in Lieu of Taxes - TVA	67	234	200
40163	Payments in Lieu of Taxes - Other	851	11,560	6,000
40320	Bank Excise Tax	3,801	3,267	3,500
	TOTAL LOCAL TAXES	\$ 1,506,739	\$ 1,321,218	\$ 569,611
	Total Estimated Revenues	\$ 1,506,739	\$ 1,321,218	\$ 569,611
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	\$ 0	\$ 30,657	\$ 0
	Total Estimated Revenues & Other Sources	\$ 1,506,739	\$ 1,351,875	\$ 569,611
Estimated Expenditures				
91300	EDUCATION CAPITAL PROJECTS			
91300 304	Architects	\$ 212,809	\$ 113,196	\$ 50,000
91300 510	Trustees Commission	29,614	30,000	30,000
91300 706	Building Construction	0	1,685,000	0
91300 707	Building Improvements	1,195,732	641,801	489,611
91300 730	Vocational Instruction Equipment	6,448	0	402
	TOTAL REGULAR CAPITAL OUTLAY	\$ 1,444,603	\$ 2,469,997	\$ 570,013
	TOTAL CAPITAL OUTLAY	\$ 1,444,603	\$ 2,469,997	\$ 570,013
	Total Estimated Expenditures	\$ 1,444,603	\$ 2,469,997	\$ 570,013
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 62,136	\$ (1,118,122)	\$ (402)
	Estimated Beginning Fund Balance - July 1	2,008,350	2,070,486	952,364
	Estimated Ending Fund Balance - June 30	\$ 2,070,486	\$ 952,364	\$ 951,962

Based on 1820 Hours
7 hr/day - 35 hr/wk

HAWKINS COUNTY, TENNESSEE
EMPLOYEE Payscale 1
7/1/2025 - 6/30/2026

Includes 2.5% COLA for 2025-2026FY
Includes 5% COLA for 2024-2025FY

Pay Grade	Salary	Step 1 (0-1 YR)	Step 2 (1-2 YR)	Step 3 (2-3 YR)	Step 4 (3-4 YR)	Step 5 (4-5 YR)	Step 6 (5-6 YR)	Step 7 (6-7 YR)	Step 8 (7- 8 YR)	Step 9 (8-9 YR)	Step 10 (9-10 YR)
1	Yearly	25,621.00	25,621.00	25,621.00	25,621.00	25,621.00	25,621.00	25,621.00	25,621.00	25,621.00	25,621.00
	Monthly	2,135.08	2,135.08	2,135.08	2,135.08	2,135.08	2,135.08	2,135.08	2,135.08	2,135.08	2,135.08
	Semi-Monthly	1,067.54	1,067.54	1,067.54	1,067.54	1,067.54	1,067.54	1,067.54	1,067.54	1,067.54	1,067.54
	Hourly	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08
2	Yearly	26,646.00	26,808.00	26,972.00	27,135.00	27,298.00	27,461.00	27,623.00	27,787.00	27,949.00	28,113.00
	Monthly	2,220.50	2,234.00	2,247.67	2,261.25	2,274.83	2,288.42	2,301.92	2,315.58	2,329.08	2,342.75
	Semi-Monthly	1,110.25	1,117.00	1,123.83	1,130.63	1,137.42	1,144.21	1,150.96	1,157.79	1,164.54	1,171.38
	Hourly	14.64	14.73	14.82	14.91	15.00	15.09	15.18	15.27	15.36	15.45
3	Yearly	26,808.00	26,972.00	27,135.00	27,298.00	27,461.00	27,623.00	27,787.00	27,949.00	28,540.00	29,416.00
	Monthly	2,234.00	2,247.67	2,261.25	2,274.83	2,288.42	2,301.92	2,315.58	2,329.08	2,378.33	2,451.33
	Semi-Monthly	1,117.00	1,123.83	1,130.63	1,137.42	1,144.21	1,150.96	1,157.79	1,164.54	1,189.17	1,225.67
	Hourly	14.73	14.82	14.91	15.00	15.09	15.18	15.27	15.36	15.68	16.16
4	Yearly	26,972.00	27,135.00	27,298.00	27,461.00	27,623.00	28,458.00	29,437.00	30,415.00	31,371.00	32,350.00
	Monthly	2,247.67	2,261.25	2,274.83	2,288.42	2,301.92	2,371.50	2,453.08	2,534.58	2,614.25	2,695.83
	Semi-Monthly	1,123.83	1,130.63	1,137.42	1,144.21	1,150.96	1,185.75	1,226.54	1,267.29	1,307.13	1,347.92
	Hourly	14.82	14.91	15.00	15.09	15.18	15.64	16.17	16.71	17.24	17.77
5	Yearly	27,135.00	27,298.00	28,092.00	29,151.00	30,230.00	31,253.00	32,371.00	33,429.00	34,509.00	35,568.00
	Monthly	2,261.25	2,274.83	2,341.00	2,429.25	2,519.17	2,604.42	2,697.58	2,785.75	2,875.75	2,964.00
	Semi-Monthly	1,130.63	1,137.42	1,170.50	1,214.63	1,259.58	1,302.21	1,348.79	1,392.88	1,437.88	1,482.00
	Hourly	14.91	15.00	15.44	16.02	16.61	17.17	17.79	18.37	18.96	19.54
6	Yearly	28,540.00	29,701.00	30,883.00	32,065.00	33,225.00	34,408.00	35,588.00	36,749.00	37,931.00	39,113.00
	Monthly	2,378.33	2,475.08	2,573.58	2,672.08	2,768.75	2,867.33	2,965.67	3,062.42	3,160.92	3,259.42
	Semi-Monthly	1,189.17	1,237.54	1,286.79	1,336.04	1,384.38	1,433.67	1,482.83	1,531.21	1,580.46	1,629.71
	Hourly	15.68	16.32	16.97	17.62	18.26	18.91	19.55	20.19	20.84	21.49
7	Yearly	31,371.00	32,655.00	33,959.00	35,242.00	36,546.00	37,829.00	39,132.00	40,417.00	41,699.00	43,004.00
	Monthly	2,614.25	2,721.25	2,829.92	2,936.83	3,045.50	3,152.42	3,261.00	3,368.08	3,474.92	3,583.67
	Semi-Monthly	1,307.13	1,360.63	1,414.96	1,468.42	1,522.75	1,576.21	1,630.50	1,684.04	1,737.46	1,791.83
	Hourly	17.24	17.94	18.66	19.36	20.08	20.79	21.50	22.21	22.91	23.63
8	Yearly	36,057.00	37,545.00	39,031.00	40,518.00	42,005.00	43,493.00	44,960.00	46,447.00	47,934.00	49,420.00
	Monthly	3,004.75	3,128.75	3,252.58	3,376.50	3,500.42	3,624.42	3,746.67	3,870.58	3,994.50	4,118.33
	Semi-Monthly	1,502.38	1,564.38	1,626.29	1,688.25	1,750.21	1,812.21	1,873.33	1,935.29	1,997.25	2,059.17
	Hourly	19.81	20.63	21.45	22.26	23.08	23.90	24.70	25.52	26.34	27.15
9	Yearly	41,436.00	43,147.00	44,857.00	46,568.00	48,280.00	49,992.00	51,703.00	53,393.00	55,104.00	56,816.00
	Monthly	3,453.00	3,595.58	3,738.08	3,880.67	4,023.33	4,166.00	4,308.58	4,449.42	4,592.00	4,734.67
	Semi-Monthly	1,726.50	1,797.79	1,869.04	1,940.33	2,011.67	2,083.00	2,154.29	2,224.71	2,296.00	2,367.33
	Hourly	22.77	23.71	24.65	25.59	26.53	27.47	28.41	29.34	30.28	31.22
10	Yearly	47,629.00	49,584.00	51,560.00	53,514.00	55,491.00	57,447.00	59,423.00	61,379.00	63,354.00	65,310.00
	Monthly	3,969.08	4,132.00	4,296.67	4,459.50	4,624.25	4,787.25	4,951.92	5,114.92	5,279.50	5,442.50
	Semi-Monthly	1,984.54	2,066.00	2,148.33	2,229.75	2,312.13	2,393.63	2,475.96	2,557.46	2,639.75	2,721.25
	Hourly	26.17	27.24	28.33	29.40	30.49	31.56	32.65	33.72	34.81	35.88
11	Yearly	52,374.00	54,534.00	56,694.00	58,852.00	61,011.00	63,191.00	65,351.00	67,511.00	69,670.00	71,829.00
	Monthly	4,364.50	4,544.50	4,724.50	4,904.33	5,084.25	5,265.92	5,445.92	5,625.92	5,805.83	5,985.75
	Semi-Monthly	2,182.25	2,272.25	2,362.25	2,452.17	2,542.13	2,632.96	2,722.96	2,812.96	2,902.92	2,992.88
	Hourly	28.78	29.96	31.15	32.34	33.52	34.72	35.91	37.09	38.28	39.47
12	Yearly	57,589.00	59,973.00	62,356.00	64,720.00	67,103.00	69,486.00	71,870.00	74,234.00	76,616.00	79,000.00
	Monthly	4,799.08	4,997.75	5,196.33	5,393.33	5,591.92	5,790.50	5,989.17	6,186.17	6,384.67	6,583.33
	Semi-Monthly	2,399.54	2,498.88	2,598.17	2,696.67	2,795.96	2,895.25	2,994.58	3,093.08	3,192.33	3,291.67
	Hourly	31.64	32.95	34.26	35.56	36.87	38.18	39.49	40.79	42.10	43.41

Based on 2080 Hours
8 hr/day - 40 hr/wk

HAWKINS COUNTY, TENNESSEE
EMPLOYEE Payscale #2
7/1/2025 - 6/30/2026

Includes 2.5%COLA for 2025-2026FY
Includes 5%COLA for 2024-2025FY

Pay Grade	Salary	Step 1 (0-1 YR)	Step 2 (1-2 YR)	Step 3 (2-3 YR)	Step 4 (3-4 YR)	Step 5 (4-5 YR)	Step 6 (5-6 YR)	Step 7 (6-7 YR)	Step 8 (7- 8 YR)	Step 9 (8-9 YR)	Step 10 (9-10 YR)
1	Yearly	29,286.00	29,286.00	29,286.00	29,286.00	29,286.00	29,286.00	29,286.00	29,286.00	29,286.00	29,286.00
	Monthly	2,440.50	2,440.50	2,440.50	2,440.50	2,440.50	2,440.50	2,440.50	2,440.50	2,440.50	2,440.50
	Semi-Monthly	1,220.25	1,220.25	1,220.25	1,220.25	1,220.25	1,220.25	1,220.25	1,220.25	1,220.25	1,220.25
	Hourly	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08
2	Yearly	30,451.00	30,638.00	30,826.00	31,013.00	31,200.00	31,387.00	31,574.00	31,762.00	31,949.00	32,136.00
	Monthly	2,537.58	2,553.17	2,568.83	2,584.42	2,600.00	2,615.58	2,631.17	2,646.83	2,662.42	2,678.00
	Semi-Monthly	1,268.79	1,276.58	1,284.42	1,292.21	1,300.00	1,307.79	1,315.58	1,323.42	1,331.21	1,339.00
	Hourly	14.64	14.73	14.82	14.91	15.00	15.09	15.18	15.27	15.36	15.45
3	Yearly	30,638.00	30,826.00	31,013.00	31,200.00	31,387.00	31,574.00	31,762.00	31,949.00	32,136.00	32,323.00
	Monthly	2,553.17	2,568.83	2,584.42	2,600.00	2,615.58	2,631.17	2,646.83	2,662.42	2,678.00	2,693.58
	Semi-Monthly	1,276.58	1,284.42	1,292.21	1,300.00	1,307.79	1,315.58	1,323.42	1,331.21	1,339.00	1,346.79
	Hourly	14.73	14.82	14.91	15.00	15.09	15.18	15.27	15.36	15.45	15.54
4	Yearly	30,826.00	31,013.00	31,200.00	31,387.00	31,574.00	31,762.00	31,949.00	32,136.00	32,323.00	32,510.00
	Monthly	2,568.83	2,584.42	2,600.00	2,615.58	2,631.17	2,646.83	2,662.42	2,678.00	2,693.58	2,709.17
	Semi-Monthly	1,284.42	1,292.21	1,300.00	1,307.79	1,315.58	1,323.42	1,331.21	1,339.00	1,346.79	1,354.58
	Hourly	14.82	14.91	15.00	15.09	15.18	15.27	15.36	15.45	15.54	15.63
5	Yearly	31,013.00	31,200.00	31,387.00	31,574.00	31,762.00	31,949.00	32,136.00	32,323.00	32,510.00	32,697.00
	Monthly	2,584.42	2,600.00	2,615.58	2,631.17	2,646.83	2,662.42	2,678.00	2,693.58	2,709.17	2,724.75
	Semi-Monthly	1,292.21	1,300.00	1,307.79	1,315.58	1,323.42	1,331.21	1,339.00	1,346.79	1,354.58	1,362.37
	Hourly	14.91	15.00	15.09	15.18	15.27	15.36	15.45	15.54	15.63	15.72
6	Yearly	32,614.00	33,946.00	35,278.00	36,610.00	37,942.00	39,274.00	40,606.00	41,938.00	43,270.00	44,602.00
	Monthly	2,717.83	2,828.83	2,941.50	3,054.17	3,166.83	3,279.50	3,392.17	3,504.83	3,617.50	3,730.17
	Semi-Monthly	1,358.92	1,414.42	1,470.75	1,527.08	1,583.42	1,639.75	1,696.08	1,752.42	1,808.75	1,865.08
	Hourly	15.68	16.32	16.97	17.62	18.26	18.91	19.55	20.19	20.84	21.49
7	Yearly	35,859.00	37,315.00	38,771.00	40,227.00	41,683.00	43,139.00	44,595.00	46,051.00	47,507.00	48,963.00
	Monthly	2,988.25	3,109.58	3,230.92	3,352.25	3,473.58	3,594.92	3,716.25	3,837.58	3,958.92	4,080.25
	Semi-Monthly	1,494.13	1,554.79	1,615.46	1,676.13	1,736.79	1,797.46	1,858.13	1,918.79	1,979.46	2,040.13
	Hourly	17.24	17.94	18.64	19.34	20.04	20.74	21.44	22.14	22.84	23.54
8	Yearly	41,205.00	42,910.00	44,615.00	46,320.00	48,025.00	49,730.00	51,435.00	53,140.00	54,845.00	56,550.00
	Monthly	3,433.75	3,575.83	3,717.92	3,859.99	4,002.08	4,144.17	4,286.25	4,428.33	4,570.42	4,712.50
	Semi-Monthly	1,716.88	1,787.92	1,859.00	1,929.99	2,001.04	2,072.08	2,143.13	2,214.17	2,285.21	2,356.25
	Hourly	19.81	20.63	21.45	22.26	23.08	23.90	24.72	25.54	26.36	27.18
9	Yearly	47,362.00	49,317.00	51,272.00	53,227.00	55,182.00	57,137.00	59,092.00	61,047.00	62,999.00	64,954.00
	Monthly	3,946.83	4,109.75	4,272.67	4,435.58	4,598.50	4,761.42	4,924.33	5,087.25	5,250.17	5,413.08
	Semi-Monthly	1,973.42	2,054.88	2,136.33	2,217.79	2,299.25	2,380.71	2,462.17	2,543.63	2,625.08	2,706.54
	Hourly	22.77	23.71	24.65	25.59	26.53	27.47	28.41	29.35	30.29	31.23
10	Yearly	54,434.00	56,659.00	58,884.00	61,109.00	63,334.00	65,559.00	67,784.00	70,009.00	72,234.00	74,459.00
	Monthly	4,536.17	4,721.58	4,910.50	5,099.42	5,288.33	5,477.25	5,666.17	5,855.08	6,043.99	6,232.92
	Semi-Monthly	2,268.08	2,360.79	2,455.25	2,548.00	2,642.46	2,735.21	2,829.67	2,922.42	3,016.88	3,110.33
	Hourly	26.17	27.24	28.33	29.40	30.49	31.56	32.65	33.72	34.81	35.88
11	Yearly	59,862.00	62,317.00	64,772.00	67,227.00	69,682.00	72,137.00	74,592.00	77,047.00	79,502.00	81,957.00
	Monthly	4,988.50	5,193.08	5,397.67	5,602.25	5,806.83	6,011.42	6,215.99	6,420.58	6,625.17	6,829.75
	Semi-Monthly	2,494.25	2,596.54	2,699.00	2,801.25	2,903.50	3,005.71	3,107.99	3,210.29	3,312.58	3,414.88
	Hourly	28.78	29.96	31.15	32.34	33.52	34.72	35.91	37.09	38.28	39.47
12	Yearly	65,811.00	68,536.00	71,261.00	73,986.00	76,711.00	79,436.00	82,161.00	84,886.00	87,611.00	90,336.00
	Monthly	5,484.25	5,711.33	5,938.42	6,165.50	6,392.58	6,619.67	6,846.75	7,073.83	7,300.92	7,528.00
	Semi-Monthly	2,742.13	2,855.67	2,969.21	3,082.75	3,196.29	3,309.83	3,423.37	3,536.91	3,650.46	3,764.00
	Hourly	31.64	32.95	34.26	35.56	36.87	38.18	39.49	40.79	42.10	43.41

Hawkins County, Tennessee
Employee Payscale #3
Hawkins County Sheriff's Office
July 1, 2025 - June 30, 2026

Positions	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Chief Deputy	Yearly	66,796.00	68,799.00	70,863.00	72,989.00	75,179.00	77,434.00	79,757.00	82,150.00	84,615.00	87,153.00
	Monthly	5,566.33	5,733.25	5,905.25	6,082.42	6,264.92	6,452.83	6,646.42	6,845.83	7,051.25	7,262.75
	Semi-Monthly	2,783.17	2,866.63	2,952.63	3,041.21	3,132.46	3,226.42	3,323.21	3,422.92	3,525.63	3,631.38
	Hourly	32.11	33.08	34.07	35.09	36.14	37.23	38.34	39.50	40.68	41.90
Lieutenants	Yearly	56,519.00	58,215.00	59,961.00	61,760.00	63,613.00	65,521.00	67,487.00	69,512.00	71,597.00	73,745.00
	Monthly	4,709.92	4,851.25	4,996.75	5,146.67	5,301.08	5,460.08	5,623.92	5,792.67	5,966.42	6,145.42
	Semi-Monthly	2,354.96	2,425.63	2,498.38	2,573.33	2,650.54	2,730.04	2,811.96	2,896.33	2,983.21	3,072.71
	Hourly	27.17	27.99	28.83	29.69	30.58	31.50	32.45	33.42	34.42	35.45
Sgts / Det Admin Jail Sgts Training Sgts	Yearly	55,581.00	57,249.00	58,966.00	60,735.00	62,557.00	64,434.00	66,367.00	68,358.00	70,409.00	72,521.00
	Monthly	4,631.75	4,770.75	4,913.83	5,061.25	5,213.08	5,369.50	5,530.58	5,696.50	5,867.42	6,043.42
	Semi-Monthly	2,315.88	2,385.38	2,456.92	2,530.63	2,606.54	2,684.75	2,765.29	2,848.25	2,933.71	3,021.71
	Hourly	26.72	27.52	28.35	29.20	30.08	30.98	31.91	32.86	33.85	34.87
Corporals	Yearly	50,464.00	51,978.00	53,538.00	55,144.00	56,798.00	58,502.00	60,257.00	62,065.00	63,927.00	65,845.00
	Monthly	4,205.33	4,331.50	4,461.50	4,595.33	4,733.17	4,875.17	5,021.42	5,172.08	5,327.25	5,487.08
	Semi-Monthly	2,102.67	2,165.75	2,230.75	2,297.67	2,366.58	2,437.58	2,510.71	2,586.04	2,663.63	2,743.54
	Hourly	24.26	24.99	25.74	26.51	27.31	28.13	28.97	29.84	30.73	31.66
Deputy Patrol Deputy Corrections Deputy Court Admin Assistant	Yearly	47,160.00	48,575.00	50,032.00	51,533.00	53,079.00	54,671.00	56,311.00	58,001.00	59,741.00	61,533.00
	Monthly	3,930.00	4,047.92	4,169.33	4,294.42	4,423.25	4,555.92	4,692.58	4,833.42	4,978.42	5,127.75
	Semi-Monthly	1,965.00	2,023.96	2,084.67	2,147.21	2,211.63	2,277.96	2,346.29	2,416.71	2,489.21	2,563.88
	Hourly	22.67	23.35	24.05	24.78	25.52	26.28	27.07	27.89	28.72	29.58

Additional 3% for Employees with a Associate Degree in Criminal Justice
Addition 5% for Employees with a Bachelor's Degree in Criminal Justice