

RESOLUTION

No. 2026 107 106

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 27th day of July 2026.

RESOLUTION IN REF:

MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF HAWKINS COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, Section 5-9-109. *Tennessee Code Annotated*, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and

WHEREAS, the Hawkins County Board of Commissioners recognizes the various non-profit or charitable organizations located in Hawkins County have great need of funds to carry on their non-profit charitable work.

WHEREAS, funds shall herein be appropriated to promote the general and public welfare and to protect the citizens of Hawkins County.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Hawkins County, on this the 27th day of July, 2026.

Appropriate funds as follows:

SEE ATTACHED LISTING

BE IT FURTHER RESOLVED, that all appropriations enumerated in sections 1 through 8 on the attached listing of Contributions Without Contracts are subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated shall file with the County Mayor's Office and the County Clerk a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with T.C.A. Section 5-9-109(c).
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.
3. That it is the expressed interest of the County Commission of Hawkins County providing these funds to the non-profit charitable organizations on the attached listing to be fully in compliance with the Rules of the Comptroller of the Treasury, and Section 5-9-109 of *Tennessee Code Annotated* and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon passage.

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

Seconded By Esq. _____

Date Submitted 07-13-2026

County Clerk

By: Mark Dewitte

Chairman _____

Mayor _____

Mark Dewitte, County Mayor

ACTION: AYE NAY PASSED

Roll Call _____

Voice Vote _____

Absent _____

Abstain _____

COMMITTEE ACTION

Mayor's Action: Approved _____

Veto _____

**LIST OF CONTRIBUTIONS WITHOUT CONTRACTS
HAWKINS COUNTY GENERAL FUND
FOR
2026 - 2027 FISCAL YEAR**

ITEM NO.	DESCRIPTION	BUDGETED AMOUNT 2025-26 FY	AMOUNT OF REQUEST/ CONTRACT 2026-27 FY	RECOMMENDED BY BUDGET COMMITTEE 2026-27 FY
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CONTRIBUTIONS TO AREA AGENCIES OR ORGANIZATIONS

1 CONTRIBUTIONS - FIRE PREVENTION - ACCT. NO. 54310-316

Hawkins County Volunteer Firemen's Association	20,580	20,580	20,580
Bulls Gap Volunteer Fire Department	30,000	30,000	30,000
Carter's Valley Volunteer Fire Department	40,000	40,000	40,000
Church Hill Volunteer Fire Department	20,000	20,000	20,000
Surgoinsville Volunteer Fire Department as First Responder to PB Ind. Park	25,000	25,000	25,000
Clinch Valley Volunteer Fire Department	40,000	40,000	40,000
Goshen Valley Volunteer Fire Department	30,000	30,000	30,000
Lakeview Volunteer Fire Department	30,000	30,000	30,000
Mt. Carmel Volunteer Fire Department	30,000	30,000	30,000
Persia Volunteer Fire Department	30,000	80,000	30,000
Rogersville Volunteer Fire Department	20,000	20,000	20,000
Stanley Valley Volunteer Fire Department	38,100	38,100	39,150
Striggersville Volunteer Fire Department	30,000	30,000	30,000
Surgoinsville Volunteer Fire Department	20,000	20,000	20,000
TOTAL	\$ 403,680	\$ 453,680	\$ 404,730

2 CONTRIBUTIONS - RESCUE SQUADS - ACCT. NO. 54420-316

Church Hill Rescue Squad	71,000	71,000	71,000
Hawkins County Rescue Squad	71,000	71,000	71,000
TOTAL	\$ 142,000	\$ 142,000	\$ 142,000

3 CONTRIBUTIONS - OTHER EMERGENCY MANAGEMENT - ACCT. NO. 54900-316

Hawkins County E-911	416,929	744,584	773,150
Hawkins County Emergency Response Team	29,600	29,600	29,600
TOTAL	\$ 446,529	\$ 774,184	\$ 802,750

4 CONTRIBUTIONS - AMBULANCE SERVICE - ACCT. NO. 55130-316

Hawkins County Emergency Medical Services	400,000	1,180,000	440,000
TOTAL	\$ 400,000	\$ 1,180,000	\$ 440,000

5 CONTRIBUTIONS - SENIOR CITIZENS ASSISTANCE - ACCT. NO. 56300-316

Church Hill Senior Citizens Center	20,000	20,000	20,000
Mt. Carmel Senior Citizens Center Inc.	20,000	20,000	20,000
The Mooresburg Community Association	4,900	4,900	4,900
Surgoinsville Senior Citizens Center	6,400	6,400	6,400
TOTAL	\$ 51,300	\$ 51,300	\$ 51,300

**LIST OF CONTRIBUTIONS WITHOUT CONTRACTS
HAWKINS COUNTY GENERAL FUND
FOR
2026 - 2027 FISCAL YEAR**

ITEM NO.	DESCRIPTION	BUDGETED AMOUNT 2025-26 FY	AMOUNT OF REQUEST/ CONTRACT 2026-27 FY	RECOMMENDED BY BUDGET COMMITTEE 2026-27 FY
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CONTRIBUTIONS TO AREA AGENCIES OR ORGANIZATIONS (Cont.)

6 CONTRIBUTIONS - LIBRARIES - ACCT. NO. 56500-316

Hawkins County Library System (MAINTENANCE OF EFFORT REQUIRED)	115,500	121,275	115,500
Mt. Carmel Library	5,000	10,000	5,000
Hawkins County Imagination Library	3,000	3,000	3,000
TOTAL	\$ 123,500	\$ 134,275	\$ 123,500

7 CONTRIBUTIONS - OTHER AGENCIES - 58500-316

American Red Cross	5,880	5,880	5,880
Chamber of Commerce - Rogersville/Hawkins County	7,840	7,840	7,840
Of One Accord	5,000	5,000	5,000
Greater Kingsport Family YMCA	45,000	45,000	45,000
TOTAL	\$ 63,720	\$ 63,720	\$ 63,720

8 CONTRIBUTIONS - MISCELLANEOUS - ACCT. NO. 58900-316

Hawkins County Humane Society	30,000	45,000	30,000
Hawkins Habitat for Humanity	4,900	4,900	4,900
Price Public Community Center	2,500	2,000	2,500
Beat The Heat Alliance, Inc.	980	980	980
Second Harvest Food Bank	5,000	5,000	5,000
TOTAL	\$ 43,380	\$ 57,880	\$ 43,380

GRAND TOTAL

\$ 1,674,109	\$ 2,857,039	\$ 2,071,380
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**LIST OF CONTRACTS AND CONTRIBUTIONS WITHIN OFFICES
HAWKINS COUNTY GENERAL FUND
FOR
2026-2027 FISCAL YEAR**

ITEM NO.	DESCRIPTION	BUDGETED AMOUNT 2025 - 2026 FY	AMOUNT OF REQUEST/ CONTRACT 2026 - 2027 FY	RECOMMENDED BY BUDGET COMMITTEE 2026 - 2027 FY
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CONTRACTS WITH OTHER PUBLIC OR GOVERNMENT AGENCIES

1 CONTRACTS WITH GOV'T AGENCIES - PLANNING & ZONING - ACCT. NO. 51720-309

First Tennessee Development District (for Local Planning Services)				
Previously Paid to State of Tennessee	21,497	21,497	21,497	
TOTAL	\$ 21,497	\$ 21,497	\$ 21,497	

2 CONTRACTS WITH OTHER PUBLIC AGENCIES - JUVENILE COURT - ACCT. NO. 54240-310

Children's Comprehensive Services	175,000	175,000	175,000	
TOTAL	\$ 175,000	\$ 175,000	\$ 175,000	

3 CONTRACTS WITH GOV'T AGENCIES - CO. CORONER/MEDICAL EXAMINER - ACCT. NO. 54610-309

ETSU Forensic Center	143,730	171,211	171,211	
TOTAL	\$ 143,730	\$ 171,211	\$ 171,211	

CONTRACTS WITH OTHER PUBLIC AGENCIES - SR. CITIZENS ASSISTANCE - ACCT. NO. 56300-309

4	First Tennessee Human Resource Agency			
	Nutrition Program	2,000	2,000	2,000
	Family Support	2,675	2,675	2,675
	Minor Home Mod.	165	165	165
	Homemaker	696	696	696
	Transportation Program	5,000	5,000	5,000
	Drivers (monthly payment)	5,000	5,000	5,000
	TOTAL	\$ 15,536	\$ 15,536	\$ 15,536
	Upper East Tennessee Human Development Agency			
	Retired Senior Volunteer Program	2,500	2,500	2,500
	TOTAL	\$ 2,500	\$ 2,500	\$ 2,500

5 CONTRACTS WITH OTHER PUBLIC AGENCIES - FOREST SERVICE - ACCT. NO. 57300-310

Tennessee Dept. of Conservation, Dept. of Forestry	1,500	1,500	1,500	
TOTAL	\$ 1,500	\$ 1,500	\$ 1,500	

6 CONTRACTS WITH OTHER PUBLIC AGENCIES - MISCELLANEOUS - ACCT. NO. 58900-310

First Tennessee Development District (County's share of District Programs)	10,958	10,958	10,958	
TOTAL	\$ 10,958	\$ 10,958	\$ 10,958	

**LIST OF CONTRACTS AND CONTRIBUTIONS WITHIN OFFICES
HAWKINS COUNTY GENERAL FUND
FOR
2026-2027 FISCAL YEAR**

ITEM NO.	DESCRIPTION	BUDGETED AMOUNT 2025 - 2026 FY	AMOUNT OF REQUEST/ CONTRACT 2026 - 2027 FY	RECOMMENDED BY BUDGET COMMITTEE 2026 - 2027 FY
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CONTRIBUTIONS OR CONTRACTS WITHIN COUNTY OFFICES (cont)

7 CONTRIBUTIONS - AGRICULTURE EXTENSION OFFICE - ACCT. NO. 57100-599

Supplies and Operating Expenditures	2,352	2,352	2,352
TOTAL	\$ 2,352	\$ 2,352	\$ 2,352

8 CONTRACTS WITH OTHER PUBLIC AGENCIES - SOIL CONSERVATION OFFICE - ACCT. NO. 57500-310

For Operating Expenses and Materials	4,200	4,200	4,200
TOTAL	\$ 4,200	\$ 4,200	\$ 4,200

9 CONTRIBUTIONS - SOIL CONSERVATION OFFICE - ACCT. NO. 57500-316

Contributions for Part-time Technician	9,000	9,000	9,000
TOTAL	\$ 9,000	\$ 9,000	\$ 9,000

11 CONTRIBUTIONS - INDUSTRIAL COMMISSION - ACCT. NO. 58900-316 Formerly 58120-316

Holston Business Group	32,000	32,000	32,000
East Tennessee Education Foundation	2,000	2,000	2,000
TOTAL	\$ 34,000	\$ 34,000	\$ 34,000

GRAND TOTAL

\$ 420,273	\$ 447,754	\$ 447,754
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RESOLUTION

No. 2026/07/07

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of
Commission in Regular Session, met this 27th day of July 2026.

RESOLUTION IN REF: APPROVAL OF APPROPRIATIONS FOR THE 2026 - 2027
FISCAL YEAR BUDGET

BE IT RESOLVED THAT:

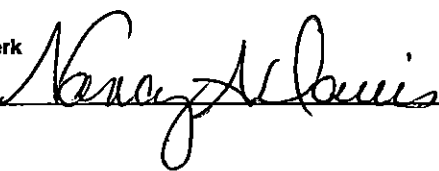
The attached resolution be passed making appropriations to the various funds of Hawkins
County as per the attached budget documents.

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

Seconded By Esq. _____

Date Submitted 07-13-2026

County Clerk

By: 

Chairman _____

Mayor _____
Mark DeWitte, County Mayor

ACTION: AYE NAY PASSED

Roll Call _____

Voice Vote _____

Absent _____

Abstain _____

COMMITTEE ACTION

Mayor's Action: Approved _____ Veto _____

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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, 2026 AND ENDING JUNE 30, 2027**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Hawkins County, Tennessee, assembled in regular session on the 27th day of July, 2026, 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, 2026 and ending June 30, 2027, according to the following schedule:

GENERAL FUND

County Commission	\$ 82,278
Board of Equalization	9,945
Beer Board	3,018
Budget and Finance Committee	8,614
County Mayor	234,717
County Attorney	41,673
Election Commission	494,083
Register of Deeds	410,743
Planning	27,311
County Buildings	1,127,463
Other General Administration	1,202,690
Preservation of Records	10,736
Accounting and Budgeting	502,521
Property Assessor's Office	609,077
Reappraisal Program	330,475
County Trustee's Office	390,945
County Clerk's Office	1,078,936
Data Processing	77,177
Circuit Court Clerk	936,189
Criminal Court	20,000
General Sessions Court	418,424
Drug Court	115,668
Chancery Court	499,895
Juvenile Court	359,537
Courtroom Security	462,923
Sheriff's Department	7,081,984
Drug Enforcement	8,485
Administration/Sexual Offender Registry	7,370
Jail	4,876,743
Juvenile Services	365,035
Fire Prevention and Control	404,730
Rescue Squad	142,000

GENERAL FUND (cont.)

Disaster Relief	5,100
Other Emergency Management	329,331
County Coroner/Medical Examiner	263,061
Other Public Safety	817,189
Local Health Center	320,767
Ambulance/Emergency Medical Services	440,000
Other Local Health Services	525,937
Senior Citizens Assistance	293,301
Libraries	123,500
Parks and Fairs Boards	234,653
Agriculture Extension Services	198,502
Forest Service	1,500
Soil Conservation	95,791
Flood Control	3,126
Storm Water Management	22,954
Tourism	1,500
Industrial Development	267,065
Airport	308,426
Veteran's Services	124,385
Contributions to Other Agencies	63,720
Employee Benefits	128,608
Miscellaneous	424,721
Litter and Trash Collection	80,898
Interest on Debt Gen. Gov't	4,000
Transfers to Other Funds	<u>294,157</u>
Total General Fund	<u>\$ 27,713,577</u>

SOLID WASTE/SANITATION FUND

Other Boards and Committees (Workhouse Commission)	\$ 6,185
Sanitation Management	122,618
Waste Pickup	943,839
Convenience Centers	774,626
Recycling Center	324,322
Landfill Operation and Maintenance	1,060,495
Employee Benefits	<u>10,000</u>
Total Solid Waste/Sanitation Fund	<u>\$ 3,242,085</u>

DRUG CONTROL FUND

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

OTHER SPECIAL REVENUE FUND (ARPA)

ARPA Grant # 2	\$ 180,347
Transfers to Other Funds	<u>384,057</u>
Total Other Special Revenue Fund (ARPA)	<u>\$ 564,404</u>

HIGHWAY/PUBLIC WORKS FUND

Administration	\$ 250,738
Highway and Bridge Maintenance	4,506,944
Operation and Maintenance of Equipment	784,505
Other Charges	229,560
Employee Benefits	526,000
Capital Outlay	<u>706,320</u>
Total Highway/Public Works Fund	<u>\$ 7,004,067</u>

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	\$ 32,350,724
Alternative Instruction Program	390,087
Special Education Program	5,547,510
Career and Technical Education Program	3,137,095
Attendance	505,514
Health Services	1,329,135
Other Student Support	3,433,154
Regular Instruction Program	2,569,306
Special Education Program	742,878
Career and Technical Education Program	272,781
Technology	1,384,340
Board of Education	2,262,860
Office of the Superintendent	473,610
Office of the Principal	4,509,773
Fiscal Services	525,821
Human Services/Personnel	284,828

GENERAL PURPOSE SCHOOL FUND (cont.)

Operation of Plant	5,306,479
Maintenance of Plant	2,709,914
Transportation	307
Community Services	119,242
Early Childhood Education	469,206
Regular Capital Outlay	4,634
Other Debt Service	572,196
Transfers Out	<u>5,106</u>
Total General Purpose School Fund	<u>\$ 68,906,500</u>

CENTRAL CAFETERIA FUND

Food Services	<u>\$ 6,410,643</u>
Total Central Cafeteria Fund	<u>\$ 6,410,643</u>

SCHOOL TRANSPORTATION FUND

Board of Education	\$ 92,000
Transportation	<u>4,629,065</u>
Total School Transportation	<u>\$ 4,721,065</u>

GENERAL DEBT SERVICE FUND

Principal on Debt - General Government	\$ 620,000
Interest on Debt - General Government	141,750
Other Debt Service – General Government	<u>22,900</u>
Total General Debt Service Fund	<u>\$ 784,650</u>

EDUCATION DEBT SERVICE FUND

Principal on Debt – Education	\$ 2,852,937
Interest on Debt – Education	1,062,797
Other Debt Service – Education	<u>84,706</u>
Total Education Debt Service Fund	<u>\$ 4,000,440</u>

GENERAL CAPITAL PROJECTS FUND

Public Safety Projects	187,665
Public Health and Welfare Projects	466,023
Agriculture and Natural Resources Projects	750,000
Other General Government Projects	38,343
Education Capital Projects	<u>24,972</u>
Total General Capital Projects Fund	<u>\$ 1,467,003</u>

HIGHWAY CAPITAL PROJECTS FUND

Capital Outlay	\$ 198,500
Highway & Street Capital Projects	<u>12,500</u>
Total Education Capital Projects Fund	<u>\$ 211,000</u>

EDUCATION CAPITAL PROJECTS FUND

Education Capital Projects	<u>\$ 581,753</u>
Total Education Capital Projects Fund	<u>\$ 581,753</u>
Grand Total – All Budgets	<u>\$ 125,739,287</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, 2027. 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 2026-2027 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, 2027.

SECTION 9. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2024 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2025. 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, 2027, 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, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 27th Day of July, 2026

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (70.51 cents of the tax rate @ \$200,505.14 per penny for 26-27FY)	\$ 13,469,000	\$ 13,227,944	\$ 14,137,617
40120	Trustee's Collections-Prior Year	354,308	421,693	325,000
40125	Trustee's Collections-Bankruptcy	533	180	200
40130	Circuit/Clerk and Master Collections-Prior Years	320,263	190,000	205,000
40140	Interest and Penalty	66,245	72,599	52,500
40150	Pick-Up Taxes	30,440	15,000	10,000
40161	Payments in Lieu of Taxes-T.V.A.	1,827	1,600	1,600
40163	Payments in Lieu of Taxes-Other	90,219	48,000	55,000
40200	COUNTY LOCAL OPTION TAXES			
40220	Hotel/Motel Tax	0	897	1,000
40240	Wheel Tax (Original 1/3 of \$20)	369,659	360,000	350,000
40240	Wheel Tax (\$30 for General Fund)	1,636,071	1,590,000	1,560,000
40240	Wheel Tax (\$10 for Public Safety)	545,357	525,000	505,000
40250	Litigation Tax - General	82,453	80,000	77,500
40260	Litigation Tax - Special Purpose (General Sessions Judge's Salary)	51,318	52,000	50,000
40268	Litigation Tax - Courtroom Security	83,862	85,000	80,000
40275	Mixed Drink Tax	0	5	10
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	25,500	34,452	27,500
40330	Wholesale Beer Tax	73,817	70,000	71,500
	TOTAL LOCAL TAXES	\$ 17,200,872	\$ 16,774,370	\$ 17,509,427
41000	LICENSES AND PERMITS			
41500	PERMITS			
41510	Beer Permits	\$ 1,884	\$ 1,050	\$ 1,050
41590	Other Permits (fireworks applications)	950	950	950
	TOTAL LICENSES AND PERMITS	\$ 2,834	\$ 2,000	\$ 2,000
42000	FINES, FORFEITURES AND PENALTIES			
42100	CIRCUIT COURT			
42110	Fines	\$ 4,223	\$ 4,200	\$ 3,250
42120	Officers Costs	9,699	9,000	6,750
42140	Drug Control Fines	18,734	16,000	13,000
42141	Drug Court Fees	854	1,200	750
42180	DUI Treatment Fines	594	500	550
42190	Data Entry Fee-Circuit Court	1,928	1,750	1,250
42191	Courtroom Security Fee	591	400	350
42200	CRIMINAL COURT			
42250	Jail Fees	1,851	1,800	1,450
42300	GENERAL SESSIONS COURT			
42310	Fines	22,132	22,000	22,000
42311	Fines for Littering	95	200	50
42320	Officers Costs	34,576	34,000	32,000
42330	Game and Fish Fines	203	250	100
42340	Drug Control Fines	1,412	2,500	1,400
42341	Drug Court Fees	7,701	6,500	6,000
42350	Jail Fees	41,680	40,000	35,000
42380	DUI Treatment Fines	7,631	6,750	6,500
42390	Data Entry Fee-General Sessions	10,390	11,500	10,000
42391	Courtroom Security Fee	24	57	40

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
42400	JUVENILE COURT			
42410	Fines	\$ 9,982	\$ 7,500	\$ 6,250
42420	Officers Costs	11,691	5,000	6,500
42450	Jail Fees	861	250	400
42490	Data Entry Fee-Juvenile Court	1,619	1,000	1,000
42491	Courtroom Security Fee	166	50	75
42500	CHANCERY COURT			
42520	Officers Costs	1,001	1,300	750
42530	Data Entry Fee-Chancery Court	8,166	6,500	7,000
42900	OTHER FINES, FORFEITURES AND PENALTIES			
42990	Other Fines, Forfeitures & Penalties	448	1,425	250
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 198,252	\$ 181,632	\$ 162,665
43000	CHARGES FOR CURRENT SERVICES			
43100	GENERAL SERVICE CHARGES			
43120	Patient Charges	\$ 12,554	\$ 13,000	\$ 13,000
43170	Work Release Charges for Board	20,019	18,000	18,250
43300	FEES			
43340	Recreation Fees (Laurel Run Park)	1,416	1,100	1,100
43350	Copy Fees	2,135	1,800	2,000
43366	Greenbelt Late Application Fee	500	450	200
43370	Telephone Commissions	148,497	135,000	135,000
43380	Vending Machine Collections	99	100	100
43383	Additional Fees- Titling & Registration	45,955	45,000	40,000
43392	Data Processing Fee-Register	15,664	15,500	15,000
43394	Data Processing Fee-Sheriff	2,819	2,750	2,500
43395	Sexual Offender Registration Fees	8,550	8,000	6,500
43396	Data Processing Fee-County Clerk	4,680	4,000	3,500
43397	Subscription & Doc Retrieval Fee-Circuit	1,250	750	1,000
43399	Vehicle Registration Reinstatement Fee	6,725	7,000	4,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 270,863	\$ 252,450	\$ 242,150
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 15,847	\$ 15,000	\$ 4,000
44120	Lease/Rentals (airport hangars)	14,636	15,086	14,500
44131	Commissary Sales (Jail)	23,161	23,000	19,500
44135	Sale of Gasoline (airport fuel)	32,108	33,356	27,500
44140	Sale of Maps (Property Assessor's Office)	25	0	25
44170	Miscellaneous Refunds	44,166	25,001	4,000
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	0	0	0
44540	Sale of Property	0	5,928	0
44570	Contributions and Gifts	0	0	0
44990	Other Local Revenues	6,540	6,000	4,250
	TOTAL OTHER LOCAL REVENUES	\$ 136,483	\$ 123,371	\$ 73,775

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	FEES IN LIEU OF SALARY			
45510	County Clerk	\$ 712,570	\$ 705,000	\$ 655,000
45520	Circuit Court Clerk	146,626	150,000	120,000
45540	General Sessions Court Clerk	238,830	260,000	230,000
45550	Clerk and Master	299,447	245,000	250,000
45560	Juvenile Court Clerk	53,419	40,000	42,500
45580	Register	244,824	250,000	232,500
45590	Sheriff	19,724	20,000	14,500
45610	Trustee	968,852	915,000	890,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 2,684,292	\$ 2,585,000	\$ 2,434,500
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46120	Airport Maintenance Program	\$ 5,411	\$ 7,500	\$ 4,000
46140	Aging Programs	38,169	38,000	41,000
46200	PUBLIC SAFETY GRANTS			
46210	Law Enforcement Training Programs	108,000	65,600	52,000
46240	School Resource Officer Grants	1,200,000	1,200,000	1,150,000
46300	HEALTH AND WELFARE GRANTS			
46390	Other Health and Welfare Grants (DGA Grants, Health Dept)	352,612	400,024	525,937
46390	Other Health and Welfare Grants (County Coroner ROI Claims)	5,825	6,000	5,250
46400	PUBLIC WORKS GRANTS			
46430	Litter Program	41,859	41,000	41,000
46800	OTHER STATE REVENUES			
46830	Beer Tax	17,752	17,000	17,250
46835	Vehicle Certificate of Title Fees	4,924	5,000	5,000
46845	Opioid Settlement Funds	198,102	157,817	169,214
46852	State Revenue Sharing - Telecommunications Tax	65,204	70,000	65,000
46855	State Shared Sports Gaming Privilege Tax	76,801	70,000	60,000
46890	Prisoner Transportation	72	70	50
46915	Contracted Prisoner Board	1,193,857	1,400,000	1,000,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants (TN Corrections Institute Training)	13,390	0	0
	Other State Grants (Drug Court Grant)	93,035	95,000	103,500
	Other State Grants (HCSO- VCIF)	79,696	0	0
	Other State Grants (Hancock-VCIF)	113,247	0	0
	Other State Grants (Park Bridge)	31,714	148,000	0
46990	Other State Revenue	0	0	0
	Other State Revenue (Special Election)	0	0	0
	Other State Revenue (Fantasy Sports Tax)	2,970	3,000	1,500
	TOTAL STATE OF TENNESSEE	\$ 3,657,804	\$ 3,739,175	\$ 3,255,865

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47220	Civil Defense Reimbursement (EMA Director Grant)	\$ 41,256	\$ 39,193	\$ 39,193
47230	Disaster Relief (LR Park-Helene)	0	22,149	0
47590	Other Federal through State (Sheriff DUI Enforcement Grants)	75,952	75,000	80,000
	Other Federal through State (Airport Terminal Renovation Construction)	0	0	226,713
	Other Federal through State (Airport Terminal Renovation Design)	0	67,193	0
	Other Federal through State (Airport Apron and Taxiway Grant)	6,150	21,224	0
	TOTAL FEDERAL THROUGH STATE	\$ 123,358	\$ 224,759	\$ 345,906
47600	DIRECT FEDERAL REVENUE			
47715	Tax Credit Bond Rebate (for the 2010 QSCB Issue)	\$ 107,119	\$ 107,181	\$ 106,657
47990	Other Direct Federal Revenue (SSA Incentive)	15,800	13,000	10,000
	Other Direct Federal Revenue	0	0	0
	TOTAL DIRECT FEDERAL REVENUE	\$ 122,919	\$ 120,181	\$ 116,657
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)	31,313	31,096	35,544
	Contributions (Kingsport Bridge Grant Match)	5,000	0	0
	Contribution (Rogersville City for Kenner House maintenance)	0	0	0
48600	CITIZENS GROUPS			
48610	Donations (HCSO)	0	500	0
	Donations (Archives/J. Goins)	260	0	0
	Donations (EMA Enbridge)	0	5,000	0
	Donations (Wal-Mart grants for EMA)	0	2,500	0
48990	Other (Sheriff's Dept. OT from Other Groups)	3,890	177	2,500
48991	Opioid Settlement Funds - Past Remediation	161,770	120,000	150,000
	TOTAL OTHER GOVERNMENT AND CITIZENS GROUPS	\$ 210,680	\$ 167,720	\$ 196,491
	Total Revenues	\$ 24,608,357	\$ 24,170,658	\$ 24,339,436
49000	OTHER SOURCES			
49700	Insurance Recovery	28,593	60,737	0
	Total Revenues and Other Sources	\$ 24,636,950	\$ 24,231,395	\$ 24,339,436

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
51000	GENERAL COUNTY OPERATIONS			
51100	COUNTY COMMISSION			
51100 191	Board and Committee Members Fees (13 meetings)	\$ 16,087	\$ 15,500	\$ 18,200
51100 199	Other Per Diem and Fees (committee meetings)	6,031	6,500	9,500
51100 201	Social Security	1,675	1,683	2,119
51100 204	Pensions	767	800	1,500
51100 207	Medical Insurance	12,852	13,094	13,834
51100 305	Audit Services	24,957	26,500	28,000
51100 355	Travel	4,527	4,000	6,000
51100 356	Tuition (CTAS Certification for Public Officials)	100	500	1,200
51100 499	Other Supplies and Materials	0	300	425
51100 524	In Service/Staff Development	1,425	1,000	1,500
51100 709	Data Processing Equipment	0	2,423	0
	TOTAL COUNTY COMMISSION	\$ 68,421	\$ 72,300	\$ 82,278
51200	BOARDS AND COMMITTEES			
51210	BOARD OF EQUALIZATION			
51210 191	Board and Committee Members Fees	\$ 4,527	\$ 9,000	\$ 9,000
51210 201	Social Security	345	690	690
51210 355	Travel	0	200	255
	TOTAL BOARD OF EQUALIZATION	\$ 4,872	\$ 9,890	\$ 9,945
51220	BEER BOARD			
51220 191	Board and Committee Members Fees (6 meetings)	\$ 1,344	\$ 1,900	\$ 2,100
51220 201	Social Security	100	100	161
51220 204	Pensions	70	100	147
51220 499	Other Supplies and Materials	0	50	85
51220 599	Other Charges	382	450	525
	TOTAL BEER BOARD	\$ 1,896	\$ 2,600	\$ 3,018
51230	BUDGET AND FINANCE COMMITTEE			
51230 191	Board and Committee Members Fees (21 meetings)	\$ 6,268	\$ 7,000	\$ 7,500
51230 201	Social Security	463	500	574
51230 204	Pensions	231	450	540
	TOTAL BUDGET AND FINANCE COMMITTEE	\$ 6,962	\$ 7,950	\$ 8,614

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
51300	COUNTY MAYOR			
51300 101	County Official/Administrative Officer	\$ 126,901	\$ 130,614	\$ 133,965
51300 161	Secretary	33,569	35,588	37,484
51300 169	Part-Time Personnel	0	500	1,745
51300 201	Social Security	11,619	12,920	13,250
51300 204	Pensions	11,233	11,635	12,859
51300 206	Life Insurance	107	125	140
51300 207	Medical Insurance	16,708	22,412	23,664
51300 210	Unemployment Compensation	21	42	50
51300 307	Communication	1,849	2,012	2,050
51300 334	Maintenance Agreements	2,190	2,400	2,400
51300 355	Travel	0	1,000	2,125
51300 356	Tuition	0	100	200
51300 435	Office Supplies	1,273	1,275	1,275
51300 524	In Service/Staff Development	0	500	1,000
51300 709	Data Processing Equipment (for upgrading computers and operating softw	1,960	1,500	2,000
51300 719	Office Equipment	891	510	510
	TOTAL COUNTY MAYOR	\$ 208,321	\$ 223,133	\$ 234,717
51400	COUNTY ATTORNEY			
51400 307	Communication	\$ 150	\$ 135	\$ 150
51400 331	Legal Services	41,523	41,523	41,523
	TOTAL COUNTY ATTORNEY	\$ 41,673	\$ 41,658	\$ 41,673
51500	ELECTION COMMISSION (Inc/Voter Registration)			
51500 105	Supervisor/Director	\$ 96,430	\$ 99,322	\$ 101,934
51500 106	Deputy(ies)	63,699	67,653	71,373
51500 169	Part-time Personnel	16,672	20,772	21,187
51500 187	Over-time Pay	7,029	10,000	10,000
51500 189	Other Salaries and Wages (Machine Technicians)	7,510	13,000	13,000
51500 192	Election Commission	6,960	11,000	11,000
51500 193	Election Workers	90,599	40,000	90,000
51500 201	Social Security	17,530	18,000	19,713
51500 204	Pensions	11,691	12,389	13,748
51500 206	Life Insurance	195	225	225
51500 207	Medical Insurance	20,938	22,491	23,703
51500 210	Unemployment Compensation	88	200	200
51500 307	Communication	956	1,500	1,500
51500 320	Dues and Memberships (TACED)	0	700	700
51500 330	Lease Payments (copier)	1,368	2,500	3,000
51500 332	Legal Notices, Recording and Court Costs	9,864	7,000	12,000
51500 334	Maintenance Agreements (Microvote, Know Ink)	7,000	20,000	25,000
51500 337	Maintenance and Repair Services - Office Equipment	0	3,000	4,000
51500 348	Postal Charges (for mandated mailings)	1,051	3,000	3,000
51500 351	Rentals (precincts, portlets)	4,834	7,000	7,000
51500 355	Travel (including ADE training & certification test)	4,900	9,000	12,000
51500 399	Other Contracted Services	10,610	15,000	20,000
51500 435	Office Supplies	2,233	5,000	6,000

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
51500	ELECTION COMMISSION (cont.)			
51500 499	Other Supplies and Materials (election signs)	2,887	8,500	9,500
51500 524	In Service/Staff Development	700	3,000	4,000
51500 599	Other Charges	88	300	300
51500 709	Data Processing Equipment	4,500	4,500	5,000
51500 790	Other Equipment	5,000	5,000	5,000
	TOTAL ELECTION COMMISSION	\$ 395,332	\$ 410,052	\$ 494,083
51600	REGISTER OF DEEDS			
51600 101	County Official/Administrative Officer	\$ 107,144	\$ 110,358	\$ 113,260
51600 106	Deputy(ies)	157,683	165,493	172,775
51600 169	Part-time Personnel	0	0	2,376
51600 201	Social Security	18,913	21,103	22,064
51600 204	Pensions	18,538	19,310	21,453
51600 206	Life Insurance	302	315	325
51600 207	Medical Insurance	27,601	29,351	31,604
51600 210	Unemployment Compensation	84	84	126
51600 307	Communication	1,725	2,000	2,100
51600 320	Dues and Memberships	135	160	160
51600 334	Maintenance Agreements	0	800	1,600
51600 351	Rentals (copier)	5,293	5,700	6,000
51600 399	Other Contracted Services (computer services lease) (Funding for Account 51600-399 comes from data fees collected in Revenue Account #43392 & reserves)	14,287	22,560	33,000
51600 435	Office Supplies (\$1,000 is usually funded by reserve account)	5,231	3,050	3,200
51600 719	Office Equipment	459	11,140	700
	TOTAL REGISTER OF DEEDS	\$ 357,395	\$ 391,424	\$ 410,743
51720	PLANNING			
51720 191	Board and Committee Members Fees	\$ 4,300	\$ 5,200	\$ 5,400
51720 201	Social Security	329	390	414
51720 309	Contracts with Government Agencies	20,473	21,497	21,497
	TOTAL PLANNING	\$ 25,102	\$ 27,087	\$ 27,311

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
51800	COUNTY BUILDINGS			
51800 105	Supervisor/Director (2 Positions)	\$ 103,888	\$ 118,020	\$ 122,120
51800 166	Custodial Personnel	82,599	107,601	115,302
51800 167	Maintenance Personnel	43,618	44,699	45,593
51800 169	Part-time Personnel	23,956	10,000	13,954
51800 187	Overtime Pay (comp time)	10,280	2,000	2,000
51800 201	Social Security	19,097	21,598	22,872
51800 204	Pensions	16,108	19,063	21,227
51800 206	Life Insurance	357	380	466
51800 207	Medical Insurance	29,133	46,200	55,229
51800 210	Unemployment Compensation	170	200	300
51800 304	Architects	12,950	13,000	14,000
51800 307	Communication (Internet, phone lines for support of sprinkler systems, fire panels and elevators, cell phones)	10,171	9,500	9,500
51800 328	Janitorial Services	5,089	5,600	6,000
51800 334	Maintenance Agreements (Annual renewal of VOIP phone system software)	8,000	6,750	6,750
51800 335	Maintenance and Repair Services - Buildings	19,147	29,212	35,000
51800 336	Maintenance and Repair Services - Equipment	23,507	25,000	30,000
51800 337	Maintenance and Repair Services - Office Equipment	0	0	100
51800 338	Maintenance and Repair Services - Vehicles	1,095	3,000	5,000
51800 347	Pest Control	4,547	5,500	6,000
51800 351	Rentals (Agriculture Extension, Industrial Dev. office space)	40,800	58,974	65,000
51800 355	Travel	0	200	300
51800 361	Permits	645	600	650
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)	69,443	85,000	87,000
51800 410	Custodial Supplies	13,168	16,500	16,500
51800 425	Gasoline	2,016	3,500	4,000
51800 435	Office Supplies	55	200	200
51800 446	Small Tools	\$ 192	\$ 400	\$ 500
51800 450	Tires and Tubes	1,010	1,000	1,200
51800 451	Uniforms	456	800	1,000
51800 452	Utilities	224,024	255,000	261,000
51800 499	Other Supplies and Materials	14,548	16,000	17,000
51800 599	Other Charges (inspection fees for boilers and elevators)	0	50	200
51800 707	Building Improvements	146,798	154,250	135,000
51800 709	Data Processing Equipment	60	0	1,000
51800 711	Furniture and Fixtures	1,079	2,500	2,500
51800 790	Other Equipment	5,437	11,000	8,000
51800 799	Other Capital Outlay	6,801	3,000	15,000
	TOTAL COUNTY BUILDINGS	\$ 940,244	\$ 1,076,297	\$ 1,127,463

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
51900	OTHER GENERAL ADMINISTRATION			
51900 306	Bank Charges (for payroll direct deposit)	\$ 180	\$ 200	\$ 200
51900 320	Dues and Memberships	11,653	12,500	13,500
51900 322	Evaluation and Testing (costs associated with County Drug Policy)	2,713	3,500	4,250
51900 332	Legal Notices, Recording and Court Costs	1,755	2,500	3,000
51900 348	Postal Charges	72,500	73,000	73,500
51900 351	Rental (postage machines: County Mayor Office, Courthouse, Justice C	7,300	7,300	7,300
51900 399	Other Contracted Services	2,573	2,500	0
51900 414	Duplicating Supplies (paper)	6,734	6,750	6,750
51900 499	Other Supplies & Materials (postal supplies)	1,077	1,000	1,190
51900 502	Building and Contents Insurance (Library and Kenner Building)	5,311	5,400	5,500
51900 506	Liability Insurance (coverage for County Property, General Liability, Airport Liability, E&O for IDB, Law Enforcement, Pollution Liability, Election Comm.)	631,202	710,000	750,000
51900 508	Premiums on Corporate Surety Bonds (bonds for Elected Officials)	4,957	5,000	7,500
51900 509	Refunds	0	0	0
51900 513	Workers' Compensation Insurance	249,277	275,000	310,000
51900 515	Liability Claims ("County Pool" deductibles)	3,640	13,441	12,000
51900 599	Other Charges (clearing back taxes, subscription fee for .Gov Domain)	410	4,574	4,000
51900 790	Other Equipment	0	1,000	2,000
51900 799	Other Capital Outlay	0	1,000	2,000
	TOTAL OTHER GENERAL ADMINISTRATION	\$ 1,001,282	\$ 1,124,665	\$ 1,202,690
51910	PRESERVATION OF RECORDS			
51910 169	Part Time Personnel	\$ 0	\$ 0	\$ 2,500
51910 201	Social Security	0	0	214
51910 210	Unemployment Compensation	0	0	21
51910 307	Communication	1,361	1,358	1,400
51910 320	Dues & Memberships	0	40	40
51910 415	Electricity	2,566	3,250	3,500
51910 434	Natural Gas	1,114	2,000	1,700
51910 454	Water and Sewer	393	450	550
51910 499	Other Supplies and Materials	0	0	800
51910 513	Workers' Compensation Insurance	0	11	11
51910 709	Data Processing Equipment	0	0	0
	TOTAL PRESERVATION OF RECORDS	\$ 5,434	\$ 7,109	\$ 10,736
	TOTAL GENERAL COUNTY OPERATIONS	\$ 3,056,934	\$ 3,394,165	\$ 3,653,271

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
52000	FINANCE			
52100	ACCOUNTING AND BUDGETING			
52100 105	Supervisor/Director	\$ 85,715	\$ 88,286	\$ 90,608
52100 119	Accountants/Bookkeepers	153,590	183,310	190,498
52100 169	Part-Time Personnel	29,628	62,500	69,532
52100 187	Overtime Pay	11,514	5,000	5,000
52100 201	Social Security	18,764	25,500	27,207
52100 204	Pensions	16,751	19,362	21,083
52100 206	Life Insurance	259	300	350
52100 207	Medical Insurance	61,671	50,000	53,972
52100 210	Unemployment Compensation	133	150	161
52100 307	Communication	2,024	2,150	2,200
52100 334	Maintenance Agreements	27,571	26,000	26,000
52100 351	Rentals (Copier)	2,059	2,200	2,000
52100 355	Travel	345	1,000	1,700
52100 356	Tuition	0	175	200
52100 435	Office Supplies	5,520	5,000	5,500
52100 524	In Service/Staff Development	1,005	1,500	2,000
52100 709	Data Processing Equipment (for upgrading computers and operating softw	4,500	3,500	4,000
52100 719	Office Equipment	485	450	510
	TOTAL ACCOUNTING AND BUDGETING	\$ 421,534	\$ 476,383	\$ 502,521
52300	PROPERTY ASSESSOR'S OFFICE			
52300 101	County Official/Administrative Officer	\$ 107,144	\$ 110,358	\$ 113,260
52300 106	Deputy(ies)	259,877	269,960	264,014
52300 169	Part Time Personnel	0	0	2,745
52300 201	Social Security	25,345	27,500	29,072
52300 204	Pensions	24,906	26,630	28,296
52300 206	Life Insurance	417	450	490
52300 207	Medical Insurance	70,206	73,540	77,675
52300 210	Unemployment Compensation	147	175	150
52300 307	Communication	3,855	4,500	4,500
52300 317	Data Processing Services (printing tax rolls by State Dept.)	24,000	25,000	25,000
52300 320	Dues and Memberships	1,900	2,400	2,600
52300 322	Evaluation and Testing (drug policy expenses)	0	150	150
52300 332	Legal Notices, Recording and Court Costs	175	350	350
52300 334	Maintenance Agreements	3,510	3,700	3,700
52300 337	Maintenance and Repair Services - Office Equipment	0	575	575
52300 338	Maintenance and Repair Services - Vehicles	543	3,500	4,000
52300 351	Rentals	1,570	2,250	2,250
52300 353	Towing Services	70	150	150
52300 355	Travel	2,128	3,000	2,000
52300 356	Tuition	700	600	600
52300 399	Other Contracted Services (personal property audits, mapping software	25,500	25,500	30,000
52300 425	Gasoline	3,758	5,000	6,000
52300 435	Office Supplies	3,889	5,000	4,500
52300 450	Tires and Tubes	353	800	800
52300 499	Other Supplies and Materials	0	510	500
52300 524	In Service/Staff Development	275	1,425	1,500
52300 599	Other Charges	0	200	200
52300 719	Office Equipment	2,727	4,000	4,000
	TOTAL PROPERTY ASSESSOR'S OFFICE	\$ 562,995	\$ 597,223	\$ 609,077

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
52310	REAPPRAISAL PROGRAM			
52310 105	Supervisor/Director	\$ 55,210	\$ 56,816	\$ 57,952
52310 106	Deputy(ies)	83,910	86,008	170,864
52310 201	Social Security	9,336	9,600	17,504
52310 204	Pensions	9,738	9,998	17,162
52310 206	Life Insurance	194	200	350
52310 207	Medical Insurance	32,671	34,500	38,248
52310 210	Unemployment Compensation	63	85	120
52310 317	Data Processing Services	7,707	10,000	10,000
52310 334	Maintenance Agreement	0	0	575
52310 348	Postal Charges	1,546	24,000	10,000
52310 355	Travel (related to reappraisal)	1,468	850	2,000
52310 399	Other Contracted Services (for appeals)	1,500	3,575	5,000
52310 435	Office Supplies	580	700	700
	TOTAL REAPPRAISAL PROGRAM	\$ 203,923	\$ 236,332	\$ 330,475
52400	COUNTY TRUSTEE'S OFFICE			
52400 101	County Official/Administrative Officer	\$ 107,144	\$ 110,358	\$ 113,260
52400 106	Deputy(ies)	139,340	115,000	145,680
52400 168	Temporary Personnel	11,745	12,242	12,000
52400 169	Part Time Personnel	7,135	20,026	8,187
52400 201	Social Security	19,522	19,500	21,354
52400 204	Pensions	17,254	16,000	19,421
52400 206	Life Insurance	260	260	280
52400 207	Medical Insurance	14,580	14,915	15,763
52400 210	Unemployment Compensation	106	125	150
52400 307	Communication	1,675	2,000	2,100
52400 320	Dues and Memberships	185	160	200
52400 332	Legal Notices, Recording and Court Costs	214	306	350
52400 337	Maintenance and Repair Services-Office Equipment	18,983	23,060	25,000
52400 351	Rentals	397	500	1,000
52400 355	Travel	1,329	2,250	3,000
52400 356	Tuition (for Public Official Certification through CTAS)	185	175	200
52400 399	Other Contracted Services (for tax notices)	8,850	9,034	12,500
52400 599	Other Charges	0	0	0
52400 435	Office Supplies	3,463	4,000	5,000
52400 709	Data Processing Equipment (computers and/or printers)	2,133	2,000	2,500
52400 799	Other Capital Outlay	2,627	0	3,000
	TOTAL COUNTY TRUSTEE'S OFFICE	\$ 357,127	\$ 351,911	\$ 390,945

HAWKINS COUNTY, TENNESSEE
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FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
52500	COUNTY CLERK'S OFFICE			
52500 101	County Official/Administrative Officer	\$ 107,144	\$ 110,358	\$ 113,260
52500 106	Deputy(ies)	548,346	580,000	608,051
52500 169	Part-time Personnel	5,069	7,000	9,686
52500 187	Overtime Pay	2,686	41	2,686
52500 189	Other Salaries & Wages (Vacation Pay)	0	1,200	2,500
52500 201	Social Security	46,356	50,000	56,318
52500 204	Pensions	45,340	47,500	54,488
52500 206	Life Insurance	949	1,000	1,050
52500 207	Medical Insurance	105,350	113,000	123,151
52500 210	Unemployment Compensation	319	350	471
52500 307	Communication	3,989	4,750	5,400
52500 320	Dues and Memberships	150	150	150
52500 332	Legal Notices, Recording and Court Costs	0	200	400
52500 337	Maintenance and Repair Services - Office Equipment (including mandatory increase for software maintenance contract with Business Information Systems)	46,412	53,000	56,000
52500 351	Rentals (copier)	2,197	2,600	2,600
52500 355	Travel	266	3,000	3,600
52500 356	Tuition (for Public Official Certification through CTAS)	85	0	400
52500 399	Other Contracted Services (website hosting fee, courier service)	12,050	13,500	14,725
52500 435	Office Supplies	9,739	9,000	10,000
52500 499	Other Supplies and Materials (State funded for purchase of paper,toner,ribbc	4,800	4,800	4,800
52500 599	Other Charges	42	100	200
52500 719	Office Equipment	6,340	23,000	9,000
	TOTAL COUNTY CLERK'S OFFICE	\$ 947,629	\$ 1,024,549	\$ 1,078,936
52600	DATA PROCESSING			
52600 105	Supervisor/Director	\$ 0	\$ 0	\$ 47,629
52600 201	Social Security	0	0	3,644
52600 204	Pensions	0	0	3,573
52600 206	Life Insurance	0	0	67
52600 207	Medical Insurance	0	0	13,833
52600 210	Unemployment Compensation	0	0	42
52600 355	Travel	0	0	750
52600 435	Office Supplies	0	0	1,000
52600 524	In Service/Staff Development	0	0	2,000
52600 709	Data Processing Equipment	\$ 0	\$ 0	\$ 4,639
	TOTAL DATA PROCESSING	\$ 0	\$ 0	\$ 77,177
	TOTAL FINANCE	\$ 2,493,208	\$ 2,686,398	\$ 2,989,131

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
53000	ADMINISTRATION OF JUSTICE			
53120	CIRCUIT COURT			
53120 101	County Official/Administrative Officer	\$ 107,144	\$ 110,358	\$ 113,260
53120 106	Deputy(ies)	427,711	447,500	464,837
53120 169	Part-time Personnel	2,038	10,000	22,504
53120 189	Other Salaries and Wages (On call Warrant Writer & Vacation Pay)	8,490	9,000	9,500
53120 194	Jury and Witness Expenses	2,735	3,000	4,000
53120 201	Social Security	36,850	39,000	46,673
53120 204	Pensions	37,895	39,300	44,070
53120 206	Life Insurance	779	800	840
53120 207	Medical Insurance	116,346	121,000	130,545
53120 210	Unemployment Compensation	237	325	375
53120 307	Communication	2,065	2,300	2,500
53120 320	Dues and Memberships (East TN Clerk's Association)	205	260	300
53120 332	Legal Notices, Recording and Court Costs	292	360	360
53120 334	Maintenance Agreements (Local Gov't Corp. and BIS)	56,599	58,000	63,000
53120 351	Rentals (copier)	2,054	2,600	2,800
53120 355	Travel	476	1,000	2,550
53120 356	Tuition (Renewal Fee/Certified Public Administrator Certificate)	0	300	300
53120 399	Other Contracted Services	288	200	200
53120 435	Office Supplies	16,356	19,000	19,500
53120 499	Other Supplies and Materials	222	750	1,275
53120 599	Other Charges	0	0	0
53120 709	Data Processing Equipment (funded by data fee collections in Revenue Accounts 42190 and 42390 and reserves)	2,274	4,000	3,400
53120 719	Office Equipment	100	2,500	3,400
	TOTAL CIRCUIT COURT	\$ 821,156	\$ 871,553	\$ 936,189
53200	CRIMINAL COURT			
53200 194	Jury and Witness Expenses	\$ 14,619	\$ 18,000	\$ 20,000
	TOTAL CRIMINAL COURT	\$ 14,619	\$ 18,000	\$ 20,000

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
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FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
53300	GENERAL SESSIONS COURT			
53300 102	Judge(s)	\$ 203,048	\$ 208,936	\$ 214,577
53300 161	Secretary(s)	41,955	47,000	50,408
53300 162	Clerical Personnel	41,955	43,004	43,864
53300 201	Social Security	18,988	20,000	23,759
53300 204	Pensions	20,087	20,950	23,164
53300 206	Life Insurance	195	195	210
53300 207	Medical Insurance	44,459	47,000	50,113
53300 210	Unemployment Compensation	42	42	84
53300 307	Communication (Includes Internet service)	742	950	1,000
53300 320	Dues & Memberships	879	985	1,000
53300 322	Evaluation & Testing	0	0	0
53300 337	Maintenance and Repair Services - Office Equipment	242	1,000	2,000
53300 351	Rental (Copier)	827	1,100	1,800
53300 355	Travel (3 mandatory Judicial conferences)	2,437	1,400	2,500
53300 435	Office Supplies	850	850	850
53300 499	Other Supplies and Materials	0	595	595
53300 524	In Service/Staff Development	375	400	500
53300 709	Data Processing Equipment	1,322	300	2,000
	TOTAL GENERAL SESSIONS COURT	\$ 378,403	\$ 394,707	\$ 418,424
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	47,102	49,992	52,737
53330 201	Social Security	2,866	3,100	4,417
53330 204	Pensions	3,297	3,500	3,956
53330 206	Life Insurance	65	65	70
53330 207	Medical Insurance	19,886	21,220	22,446
53330 210	Unemployment Compensation	21	21	42
53330 307	Communication	736	721	800
53330 320	Dues and Memberships	0	200	200
53330 322	Evaluation and Testing	5,344	14,500	14,000
53330 338	Maintenance and Repair Services - Vehicles	0	0	500
53330 355	Travel	4,003	4,000	4,000
53330 399	Other Contracted Services	8,280	1,000	1,000
53330 425	Gasoline	0	0	500
53330 435	Office Supplies	262	1,250	1,900
53330 499	Other Supplies and Materials	914	900	1,000
53330 513	Workman's Compensation Insurance	78	73	100
53330 524	In Service/Staff Development	350	350	400
53330 599	Other Charges	2,338	4,000	2,600
	TOTAL RECOVERY COURT	\$ 95,542	\$ 104,892	\$ 115,668

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
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FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
53400	CHANCERY COURT			
53400 101	County Official/Administrative Official	\$ 107,144	\$ 110,358	\$ 113,260
53400 106	Deputies	163,982	196,156	203,113
53400 201	Social Security	17,881	20,500	24,203
53400 204	Pensions	18,978	21,456	23,728
53400 206	Life Insurance	324	332	350
53400 207	Medical Insurance	80,873	84,000	91,002
53400 210	Unemployment Compensation	105	105	150
53400 307	Communication	258	275	375
53400 320	Dues and Memberships	205	240	240
53400 332	Legal Notices, Recording and Court Costs	0	0	0
53400 334	Maintenance Agreements	29,435	24,450	25,700
53400 337	Maintenance and Repair Services/Office Equipment	0	0	500
53400 351	Rental (copier)	3,841	3,841	3,479
53400 355	Travel	146	0	800
53400 356	Tuition	125	400	600
53400 399	Other Contracted Services (lease for digital imaging equipment, funded by data fee collections in Revenue Account 42530)	3,636	1,888	300
53400 435	Office Supplies	3,381	5,100	6,000
53400 499	Other Supplies and Materials	369	595	595
53400 709	Data Processing Equipment (funded by data fee collections in Revenue Account 42530 and/or reserves)	10,078	5,000	2,500
53400 719	Office Equipment	2,017	2,500	3,000
	TOTAL CHANCERY COURT	\$ 442,778	\$ 477,196	\$ 499,895
53500	JUVENILE COURT			
53500 102	Judge(s)	\$ 203,048	\$ 208,936	\$ 214,577
53500 161	Secretary(s)	41,955	43,004	43,864
53500 162	Clerical Personnel	32,415	34,408	36,300
53500 169	Part-time Personnel	0	566	566
53500 201	Social Security	18,795	19,541	22,723
53500 204	Pensions	19,419	20,044	22,106
53500 206	Life Insurance	195	200	225
53500 207	Medical Insurance	13,757	20,045	15,802
53500 210	Unemployment Compensation	42	42	90
53500 320	Dues and Memberships	0	400	400
53500 355	Travel	436	963	595
53500 499	Other Supplies and Materials (bottled water)	287	289	289
53500 524	In Service/Staff Development	245	1,500	2,000
	TOTAL JUVENILE COURT	\$ 330,594	\$ 349,938	\$ 359,537

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
53920	COURTROOM SECURITY (Expenditures partially funded by Litigation Taxes for Courtroom Security and/or Rese			
53920 106	Deputies (6 officers for Courtroom Security)	\$ 225,476	\$ 252,000	\$ 325,377
53920 187	Overtime Pay	2,088	2,500	1,500
53920 189	Other Salaries & Wages (Vacation Pay)	0	500	1,000
53920 201	Social Security	16,169	18,000	25,083
53920 204	Pensions	15,930	19,000	24,591
53920 206	Life Insurance	305	375	420
53920 207	Medical Insurance	32,331	44,000	50,500
53920 210	Unemployment Compensation	114	200	200
53920 322	Evaluation & Testing	0	0	500
53920 399	Other Contracted Services (panic buttons monitoring)	0	0	400
53920 431	Law Enforcement Supplies	942	500	1,000
53920 451	Uniforms	1,000	1,500	1,500
53920 506	Liability Insurance (law enforcement liability)	10,153	11,374	12,000
53920 513	Workman's Compensation Insurance	8,335	8,900	10,652
53920 524	In Service/Staff Development	0	500	1,000
53920 708	Communications Equipment	0	300	500
53920 716	Law Enforcement Equipment	1,500	1,300	1,500
53920 790	Other Equipment (for security cameras and equipment)	0	4,000	5,000
53920 799	Other Capital Outlay	0	0	200
	TOTAL COURTROOM SECURITY	\$ 314,343	\$ 364,949	\$ 462,923
	TOTAL ADMINISTRATION OF JUSTICE	\$ 2,397,435	\$ 2,581,235	\$ 2,812,636
54000	PUBLIC SAFETY			
54110	LAW ENFORCEMENT			
54100	SHERIFF'S OFFICE			
54110 101	County Official/Administrative Officer	\$ 117,858	\$ 121,394	\$ 124,586
54110 106	Deputy(ies), (27 Positions, incldg. 4 Corporals, 4 court officers)	1,308,277	1,380,000	1,491,805
54110 107	Detective(s), (13 Positions)	830,286	882,362	926,545
54110 109	Captain, (1 Position)	86,678	91,511	93,341
54110 110	Lieutenant(s), (5 Positions)	353,506	373,213	382,868
54110 115	Sergeant(s), (6 Positions)	328,542	348,000	357,180
54110 140	Salary Supplements (All But \$3,000 Is Funded By The State)	108,600	67,800	55,000
54110 161	Secretary(s), (3 Positions)	150,828	159,237	167,293
54110 169	Part-time Personnel	20,814	22,000	23,053
54110 170	School Resource Officer, (16 Positions incldg 1 Srg., 1 Cpl., 14 Deputies) (All costs associated with these SRO's are funded by State Grant)	836,492	870,000	911,507
54110 187	Overtime Pay (partially funded by sources other than County revenue)	69,879	60,000	60,000
187	Overtime Pay (State grant)	60,828	75,000	80,000
54110 189	Other Salaries and Wages (Vacation Pay)	28,445	20,000	25,000
54110 201	Social Security	301,888	315,000	353,291
201	Social Security (State grant)	4,653	4,000	6,120
54110 204	Pensions	282,198	305,000	338,635
204	Pensions (State grant)	4,258	5,000	6,000
54110 206	Life Insurance	4,442	4,700	4,760
54110 207	Medical Insurance	575,756	625,000	640,000
54110 210	Unemployment Compensation	1,519	2,000	2,250
54110 307	Communication	17,003	28,500	29,000
54110 320	Dues and Memberships	5,030	5,000	3,500
54110 322	Evaluation and Testing (psychological testing for new hire applicants)	3,500	3,500	4,500
54110 334	Maintenance Agreements	5,122	7,500	6,500
54110 336	Maintenance and Repair Services - Equipment	500	3,000	3,500

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
54110	SHERIFF'S OFFICE (cont.)			
54110 337	Maintenance and Repair Services - Office Equipment	\$ 6,500	\$ 6,500	\$ 2,500
54110 338	Maintenance and Repair Services - Vehicles	95,007	100,000	100,000
54110 351	Rentals (copiers)	3,808	6,800	7,000
54110 353	Towing Service	4,286	4,500	4,500
54110 355	Travel (Used for Transporting Prisoners from Out-of-State When Necess.	10,245	10,000	8,000
54110 399	Other Contracted Services (Leads Online contract)	13,567	128,000	130,000
54110 411	Data Processing Supplies	561	900	1,000
54110 425	Gasoline	162,095	200,000	240,000
54110 431	Law Enforcement Supplies	25,176	35,639	40,000
54110 435	Office Supplies	4,707	4,500	5,100
54110 450	Tires and Tubes	16,000	25,000	30,000
54110 451	Uniforms	45,400	25,000	38,000
54110 499	Other Supplies and Materials	12,783	12,000	13,000
54110 506	Liability Insurance (Law Liability for SRO's)	27,075	30,330	30,000
54110 509	Refunds	156,747	50,000	0
54110 513	Workers Compensation Insurance (for SRO's)	30,435	30,000	30,850
54110 524	In-Service/Staff Development (Academy costs for new Officers)	26,040	30,000	35,000
54110 599	Other Charges (participation fees for obtaining federal surplus property; tags for vehicles)	657	1,500	1,800
54110 709	Data Processing Equipment	3,923	5,000	5,000
54110 716	Law Enforcement Equipment	37,871	132,535	50,000
54110 718	Motor Vehicles	210,000	164,003	210,000
54110 719	Office Equipment	14,603	4,200	4,000
	TOTAL SHERIFF'S OFFICE	\$ 6,414,388	\$ 6,785,124	\$ 7,081,984
54150	DRUG ENFORCEMENT			
54150 140	Salary Supplements (Drug Task Force Officer)	\$ 7,368	\$ 7,368	\$ 7,368
54150 201	Social Security	559	564	564
54150 204	Pensions	516	516	553
	TOTAL DRUG ENFORCEMENT	\$ 8,443	\$ 8,448	\$ 8,485
54160	ADMINISTRATION OF THE SEXUAL OFFENDER REGISTRY	Funded by Sexual Offender Registration Fees		
54160 307	Communications	\$ 719	\$ 800	\$ 720
54160 411	Data Processing Supplies	0	0	250
54160 435	Office Supplies	58	0	250
54160 509	Refunds	150	0	150
54160 599	Other Charges (collections from Revenue Acct 43395 that are sent to Stai	2,800	4,000	4000
54160 709	Data Processing Equipment	0	800	1000
54160 718	Motor Vehicles	1,544	0	0
54160 719	Office Equipment	0	0	1000
	TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER REGISTR	\$ 5,271	\$ 5,600	\$ 7,370

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
54200	CORRECTIONS			
54210	JAIL			
54210 110	Lieutenant (Jail Administrator, 1 Position)	\$ 69,851	\$ 73,745	\$ 75,220
54210 160	Guards (41 Positions to include 2 Admin/Training, 4Sgrs., 4 Cpl., 26 Gaur 1 detective, 3 workcrew positions & 1 work program coordinatot)	2,038,139	2,100,000	2,226,614
54210 165	Cafeteria Personnel (3 Positions)	113,992	148,680	157,737
54210 169	Part-time Personnel (part-time guard)	23,883	25,000	38,422
54210 187	Overtime Pay	82,056	60,000	60,000
54210 189	Other Salaries and Wages (Vacation Pay)	21,270	25,000	30,000
54210 201	Social Security	169,935	182,500	197,982
54210 204	State Retirement	149,756	165,000	191,218
54210 206	Life Insurance	2,728	3,500	3,500
54210 207	Medical Insurance	269,717	295,000	290,050
54210 210	Unemployment Compensation	1,258	1,750	2,500
54210 307	Communication	4,833	5,900	6,000
54210 309	Contracts with Government Agencies	0	0	1,000
54210 322	Evaluation & Testing	7,800	6,500	6,000
54210 334	Maintenance Agreements	4,725	6,000	8,000
54210 335	Maintenance and Repair Services - Buildings	14,860	20,000	25,000
54210 336	Maintenance and Repair Services - Equipment	14,177	22,500	21,000
54210 337	Maintenance and Repair Services - Office Equipment	12,000	14,000	10,000
54210 338	Maintenance and Repair Services - Vehicles	8,187	10,151	10,000
54210 340	Medical and Dental Services	379,997	386,000	402,000
54210 348	Postal Charges (mailings by inmates)	0	500	2,500
54210 351	Rentals	2,307	3,299	3,000
54210 354	Transportation (HC EMS is transporting inmates to hospital)	0	6,000	6,000
54210 355	Travel	5,503	5,899	1,500
54210 399	Other Contracted Services (maintenance and/or service contracts for bl	21,639	20,000	20,000
54210 410	Custodial Supplies	26,386	35,000	35,000
54210 411	Data Processing Supplies	1,501	1,800	2,000
54210 421	Food Preparation Supplies	13,649	17,000	20,000
54210 422	Food Supplies	377,662	400,000	400,000
54210 435	Office Supplies	2,859	6,000	3,500
54210 441	Prisoners Clothing	9,000	9,000	10,000
54210 446	Small Tools	5,985	6,000	6,000
54210 451	Uniforms	25,001	25,000	25,000
54210 452	Utilities	207,370	210,000	220,000
54210 499	Other Supplies and Materials	22,472	35,000	30,000
54210 507	Medical Claims	95,663	180,000	200,000
54210 509	Refunds	96	0	0
54210 524	In Service/Staff Development (Academy costs for Guards)	6,696	8,000	10,000
54210 599	Other Charges	29	3,000	3,000
54210 707	Building Improvements	1,200	18,000	20,000
54210 709	Data Processing Equipment	5,379	6,000	7,000
54210 710	Food Service Equipment	11,647	12,000	18,000
54210 716	Law Enforcement Equipment	9,034	25,000	25,000
54210 716	Law Enforcement Equipment (TCI Grant)	13,485	0	0
54210 718	Motor Vehicles	0	90,562	0
54210 719	Office Equipment	2,037	1,500	2,000
54210 790	Other Equipment (Command Center computers and equipment)	29,781	27,500	35,000
54210 799	Other Capital Outlay	0	4,000	10,000
	TOTAL JAIL	\$ 4,285,545	\$ 4,707,286	\$ 4,876,743

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
54240	JUVENILE SERVICES			
54240 105	Supervisor/Director	\$ 63,717	\$ 65,310	\$ 66,616
54240 112	Youth Service Officers	48,215	49,420	50,408
54240 201	Social Security	8,062	8,262	8,953
54240 204	Pensions	7,835	8,032	8,777
54240 206	Life Insurance	107	100	140
54240 207	Medical Insurance	14,164	14,900	15,802
54240 210	Unemployment Compensation	42	42	84
54240 307	Communication	2,647	3,031	3,050
54240 310	Contracts with Other Public Agencies (Juvn. Detention Center, Johnson Ci	109,557	135,000	175,000
54240 322	Evaluation & Testing (drug testing ordered by the Judge, partially funded I collections in Revenue Account 42410)	12,315	11,000	13,000
54240 337	Maintenance and Repair Services - Office Equipment (technical support)	8,357	10,000	11,400
54240 351	Rental	1,716	2,500	2,700
54240 355	Travel	435	1,370	1,105
54240 435	Office Supplies	2,539	4,500	3,000
54240 499	Other Supplies and Materials	142	2,000	2,000
54240 719	Office Equipment	2,031	1,000	3,000
	TOTAL JUVENILE SERVICES	\$ 281,881	\$ 316,467	\$ 365,035
54310	FIRE PREVENTION AND CONTROL			
54310 316	Contributions	\$ 421,325	\$ 403,680	\$ 404,730
54310 524	In Service/Staff Development	0	0	0
	TOTAL FIRE PREVENTION AND CONTROL	\$ 421,325	\$ 403,680	\$ 404,730
54420	RESCUE SQUAD			
54420 316	Contributions	\$ 132,000	\$ 142,000	\$ 142,000
	TOTAL RESCUE SQUAD	\$ 132,000	\$ 142,000	\$ 142,000
54430	DISASTER RELIEF			
54430 499	Other Supplies & Materials	\$ 0	\$ 0	\$ 0
54430 499	Other Supplies & Materials (Wal-Mart grants and/or other grants or donation	5,084	0	0
54430 790	Other Equipment	0	5,100	5,100
	TOTAL DISASTER RELIEF	\$ 5,084	\$ 5,100	\$ 5,100

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
54490	OTHER EMERGENCY MANAGEMENT			
54490 105	Supervisor/Director	\$ 63,757	\$ 77,147	\$ 81,214
54490 106	Deputies	31,978	61,152	64,687
54490 169	Part-time Personnel	29,932	33,936	34,615
54490 187	Overtime Pay	7,321	0	0
54490 189	Other Salaries and Wages (Vacation Pay & Safety Designee)	5,913	12,000	0
54490 201	Social Security	10,189	13,500	13,810
54490 204	Pensions	5,834	9,681	10,943
54490 206	Life Insurance	104	132	140
54490 207	Medical Insurance	12,041	13,094	13,834
54490 210	Unemployment Compensation	122	100	150
54490 307	Communications (includes NAWAS -TEMA communication)	4,594	5,000	6,000
54490 320	Dues & Memberships	265	500	500
54490 330	Operating Leases (Short Mt. Tower Lease, includes 2% increase)	28,107	30,900	32,000
54490 336	Maintenance & Repair Services - Equipment (repeaters & generators in Communication Tow	22,241	21,000	23,000
54490 338	Maintenance & Repair Services - Vehicles	3,062	5,000	5,000
54490 351	Rentals	597	1,400	1,400
54490 355	Travel	114	1,275	1,275
54490 399	Other Contracted Services (Onsolve Code Red warning system contract	10,313	13,000	12,000
54490 425	Gasoline	3,648	5,000	6,000
54490 435	Office Supplies	402	425	425
54490 450	Tires & Tubes	1,195	1,200	1,200
54490 451	Uniforms	749	750	750
54490 499	Other Supplies and Materials	1,188	1,488	1,488
54490 513	Workers Compensation Insurance	4,934	5,300	5,500
54490 524	In Service/Staff Development	860	1,500	1,500
54490 599	Other Charges (vehicle tags, miscellaneous filing fees)	0	100	100
54490 708	Communications Equipment (includes 509,858 Gov'r Recovery & Rebuild	2,299	2,500	2,500
54490 709	Data Processing Equipment	1,394	1,300	1,300
54490 736	Technology Equipment	0	5,000	0
54490 790	Other Equipment	7,790	8,000	8,000
54490 799	Other Capital Outlay	0	10,500	0
	TOTAL OTHER EMERGENCY MANAGEMENT	\$ 260,943	\$ 331,380	\$ 329,331

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
54610	COUNTY CORONER/MEDICAL EXAMINER			
54610 199	Other Per Diem and Fees (Medical Investigators)	\$ 70,500	\$ 70,000	\$ 75,000
54610 309	Contracts with Government Agencies (ETSU, Medical Examiner/ autopsies)	136,689	143,730	171,211
54610 499	Other Supplies and Materials	0	850	850
54610 599	Other Charges (transportation of bodies)	12,500	14,500	16,000
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	\$ 219,689	\$ 229,080	\$ 263,061
54710	PUBLIC SAFETY GRANTS PROGRAM			
54710 716	Law Enforcement Equipment	\$ 6,910	\$ 0	\$ 0
	TOTAL PUBLIC SAFETY GRANTS PROGRAM	\$ 6,910	\$ 0	\$ 0
54900	OTHER PUBLIC SAFETY			
54900 189	Other Salaries and Wages (Safety Designee)	0	0	12,000
54900 201	Social Security	0	0	918
54900 210	Unemployment Compensation	0	0	21
54900 316	Contributions (E-911 and Emergency Response Team)	445,862	446,529	802,750
54900 355	Travel	\$ 0	\$ 0	\$ 1,500
	TOTAL OTHER PUBLIC SAFETY	\$ 445,862	\$ 446,529	\$ 817,189
	TOTAL PUBLIC SAFETY	\$ 12,487,341	\$ 13,385,944	\$ 14,301,028
55000	PUBLIC HEALTH AND WELFARE			
55100	LOCAL HEALTH PROGRAMS			
55110	LOCAL HEALTH CENTER			
55110 189	Other Salaries and Wages	\$ 56,921	\$ 74,800	\$ 80,000
55110 201	Social Security	3,553	4,700	6,120
55110 204	Pensions	2,907	5,300	6,000
55110 206	Life Insurance	93	135	200
55110 207	Medical Insurance	20,504	27,800	30,347
55110 210	Unemployment Compensation	65	55	150
55110 307	Communication	11,126	13,100	15,000
55110 309	Contracts with Government Agencies	15,500	15,500	15,500
55110 320	Dues and Memberships	550	750	750
55110 335	Maintenance and Repair Services - Building	14,668	6,000	7,000
55110 336	Maintenance and Repair Services - Equipment	1,543	5,000	6,000
55110 347	Pest Control	1,333	1,500	1,600
55110 348	Postal Charges	5,408	6,500	7,500
55110 355	Travel	472	2,000	4,000
55110 399	Other Contracted Services	63,096	65,000	72,000
55110 410	Custodial Supplies	8,004	9,000	10,000
55110 413	Drugs and Medical Supplies	174	3,000	5,000
55110 435	Office Supplies	9,113	9,000	9,000
55110 499	Other Supplies and Materials	7,601	6,000	6,000
55110 513	Workers Compensation Insurance	171	250	600
55110 599	Other Charges	4,286	3,000	5,000
55110 711	Furniture and Fixtures	0	5,000	7,000
55110 790	Other Equipment	0	7,500	8,000
55110 799	Other Capital Outlay	24,600	15,000	18,000
	TOTAL LOCAL HEALTH CENTER	\$ 251,688	\$ 285,890	\$ 320,767

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
55130	AMBULANCE/EMERGENCY MEDICAL SERVICES			
55130 316	Contributions (H.C. EMS)	\$ 400,000	\$ 400,000	\$ 440,000
55130 316	Contributions (Opioid past remediation)	242,500	0	0
55130 316	Contributions (TN opioid abatement)	289,570	0	0
	TOTAL AMBULANCE/EMERGENCY MEDICAL SERVICES	\$ 932,070	\$ 400,000	\$ 440,000
55170	AMBULANCE/EMERGENCY MEDICAL SERVICES			
55170 316	Contributions (Opioid Abatement)	\$ 0	\$ 100,000	\$ 0
	TOTAL AMBULANCE/EMERGENCY MEDICAL SERVICES	\$ 0	\$ 100,000	\$ 0
55190	OTHER LOCAL HEALTH SERVICES (State Grant)			
55190 189	Other Salaries and Wages	\$ 278,877	\$ 305,000	\$ 400,194
55190 201	Social Security	20,600	23,300	30,614
55190 204	Pensions	18,470	21,000	30,015
55190 206	Life Insurance	287	400	600
55190 207	Medical Insurance	16,920	33,200	36,214
55190 210	Unemployment Compensation	114	160	200
55190 355	Travel	13,235	12,700	13,500
55190 399	Other Contracted Services	1,201	1,100	3,600
55190 499	Other Supplies and Materials (Microclinic Program Grant)	0	0	0
55190 506	Liability Insurance	2,164	2,164	9,000
55190 513	Workers Compensation Insurance	821	1,000	1,000
55190 599	Other Charges	0	0	1,000
	TOTAL OTHER LOCAL HEALTH SERVICES	\$ 352,689	\$ 400,024	\$ 525,937
55900	OTHER PUBLIC HEALTH AND WELFARE (State Revenue - Tobacco Settlement)			
55900 499	Other Supplies and Materials	\$ 3,414	\$ 530	\$ 0
499	Other Supplies and Materials (Healthier TN Grant)	0	0	0
499	Other Supplies and Materials (United Way)	0	470	0
	TOTAL OTHER PUBLIC HEALTH AND WELFARE	\$ 3,414	\$ 1,000	\$ 0
	TOTAL PUBLIC HEALTH AND WELFARE	\$ 1,539,861	\$ 1,186,914	\$ 1,286,704

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56300	SENIOR CITIZENS ASSISTANCE			
56300 105	Supervisor/Director (Rogersville)	\$ 48,215	\$ 49,420	\$ 50,408
56300 130	Social Worker (ADRC Grant)	24,041	26,234	27,546
56300 146	Bus Drivers	26,154	26,972	27,678
56300 161	Secretary(s)	38,159	39,113	39,895
56300 201	Social Security	9,682	10,100	11,133
56300 204	Pensions	7,877	8,086	8,849
56300 206	Life Insurance	172	176	225
56300 207	Medical Insurance	21,637	21,800	23,664
56300 210	Unemployment Compensation	84	84	150
56300 307	Communication (Includes \$1,800 ADRC Grant)	5,393	5,200	5,500
56300 309	Contracts with Government Agencies (FTHRA and UETHDA)	18,453	18,036	18,036
56300 316	Contributions (Church Hill and Mt. Carmel)	40,000	40,000	40,000
316	Contributions (Mooresburg Community Association)	4,900	4,900	4,900
316	Contributions (Surgoinville)	6,400	6,400	6,400
56300 338	Maintenance and Repair Services - Vehicles (grant match)	0	300	300
56300 351	Rentals (copier)	575	1,800	1,800
56300 354	Transportation - Other than students	305	0	0
56300 354	Transportation - Other than students (State grant)	7,800	8,800	8,800
56300 355	Travel (Includes ADRC Grant travel of \$2,000)	2,196	3,000	3,500
56300 399	Other Contracted Services (Health Promotion, funded by local funds)	2,496	2,500	2,500
56300 410	Custodial Supplies	992	1,000	1,000
56300 425	Gasoline (grant match)	266	700	700
56300 435	Office Supplies	340	340	340
56300 452	Utilities	7,385	8,000	8,100
56300 499	Other Supplies and Materials (Fruit baskets for Seniors)	1,520	990	1,000
56300 513	Workers Compensation Insurance (ADRC Grant only)	87	125	175
56300 599	Other Charges (ADRC Grant)	502	502	502
56300 790	Other Equipment	0	200	200
56300 799	Other Capital Outlay(IIB)	1,224	0	0
56300 799	Other Capital Outlay(IIID)	593	0	0
	TOTAL SENIOR CITIZENS ASSISTANCE	\$ 277,448	\$ 284,778	\$ 293,301
56500	LIBRARIES			
56500 316	Contributions (Hawkins County Library System and Mt. Carmel Library)	\$ 120,500	\$ 120,500	\$ 120,500
316	Contributions (Hawkins Co. Imagination Library)	3,000	3,000	3,000
	TOTAL LIBRARIES	\$ 123,500	\$ 123,500	\$ 123,500

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56700	PARKS AND FAIR BOARDS			
56700 105	Supervisor/Director	\$ 48,215	\$ 49,420	\$ 50,408
56700 167	Maintenance Personnel	26,791	27,623	30,047
56700 169	Part-time Personnel (Laurel Run Park and Saint Clair Park)	23,051	24,000	38,422
56700 189	Other Salaries & Wages (Vacation Pay)	0	0	0
56700 201	Social Security	6,623	7,000	9,094
56700 204	Pensions	5,250	5,393	6,035
56700 206	Life Insurance	130	133	150
56700 207	Medical Insurance	26,427	27,500	29,597
56700 210	Unemployment Compensation	98	115	150
56700 307	Communication (includes Air Card for Internet Services)	1,323	1,600	1,600
56700 335	Maintenance and Repair Services - Buildings	0	2,000	2,000
56700 336	Maintenance and Repair Services - Equipment (tractor, mowers, etc.)	512	1,000	3,500
56700 338	Maintenance and Repair Services - Vehicles	500	2,500	3,000
56700 351	Rentals (equipment and portalets)	1,122	1,700	1,700
56700 399	Other Contracted Services (pumping septic tanks, hauling rock, tree remo	2,217	5,500	5,700
56700 409	Crushed Stone	0	3,000	3,000
56700 410	Custodial Supplies (both parks)	5,000	5,600	5,800
56700 415	Electricity	6,185	7,000	7,800
56700 425	Gasoline	8,437	9,000	10,500
56700 435	Office Supplies	0	0	150
56700 442	Propane	0	0	250
56700 446	Small Tools	50	100	300
56700 450	Tires and Tubes	0	600	700
56700 454	Water and Sewer	819	1,000	1,200
56700 499	Other Supplies and Materials	3,468	15,500	8,000
56700 509	Refunds	0	0	500
56700 599	Other Charges	0	0	0
56700 717	Maintenance Equipment	8,259	0	4,000
56700 719	Office Equipment	0	0	450
56700 790	Other Equipment (small mowers, trimmers, blowers, security cameras, etc	392	1,900	600
56700 799	Other Capital Outlay (Bridge)	84,875	101,021	0
56700 799	Other Capital Outlay	12,300	10,000	10,000
	TOTAL PARKS AND FAIR BOARDS	\$ 272,044	\$ 310,205	\$ 234,653
	TOTAL SOCIAL, CULTURAL AND RECREATIONAL SERVICES	\$ 672,992	\$ 718,483	\$ 651,454

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
57000	AGRICULTURE AND NATURAL RESOURCES			
57100	AGRICULTURE EXTENSION SERVICE			
57100 140	Salary Supplements (includes UT and TSU agents)	\$ 109,402	\$ 175,000	\$ 187,000
57100 307	Communication	1,134	1,600	1,600
57100 351	Rentals (Copier)	1,421	1,950	1,950
57100 355	Travel	2,494	2,600	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	\$ 119,803	\$ 186,502	\$ 198,502
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
57500	SOIL CONSERVATION			
57500 162	Clerical Personnel	\$ 41,955	\$ 43,004	\$ 43,864
57500 169	Part-time Personnel	19,655	21,138	21,561
57500 201	Social Security	4,397	4,700	5,005
57500 204	Pensions	2,937	3,011	3,290
57500 206	Life Insurance	65	67	70
57500 207	Medical Insurance	7,164	8,000	7,901
57500 210	Unemployment Compensation	64	64	100
57500 307	Communication	719	719	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	\$ 90,156	\$ 93,903	\$ 95,791
57700	FLOOD CONTROL (State Mandated)			
57700 169	Part-Time Personnel	\$ 223	\$ 0	\$ 2,791
57700 201	Social Security	17	0	214
57700 210	Unemployment Compensation	1	0	21
57700 513	Workman's Compensation Insurance	0	0	100
	TOTAL FLOOD CONTROL	\$ 241	\$ 0	\$ 3,126

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57800	STORM WATER MANAGEMENT			
57800 169	Part-time Personnel	\$ 9,708	\$ 11,650	\$ 11,896
57800 201	Social Security	743	824	910
57800 210	Unemployment Compensation	29	48	48
57800 307	Communication	75	108	125
57800 320	Dues & Memberships	700	700	800
57800 321	Engineering Services (additional storm water mapping as mandated)	0	0	1,525
57800 322	Evaluation and Testing	0	500	1,000
57800 355	Travel	35	100	450
57800 361	Permits (State mandated)	3,460	3,810	4,000
57800 399	Other Contracted Services (FTDD for mapping services)	0	0	400
57800 399	Other Contracted Services (educational announcements)	0	200	400
57800 499	Other Supplies & Materials (educational materials as mandated)	3,400	400	500
57800 513	Workers Compensation Insurance	346	325	0
57800 524	In Service/Staff Development	250	400	400
57800 709	Data Processing Equipment	493	300	500
	TOTAL STORM WATER MANAGEMENT	\$ 19,239	\$ 19,365	\$ 22,954
	TOTAL AGRICULTURE AND NATURAL RESOURCES	\$ 230,939	\$ 301,270	\$ 321,873
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
58120	INDUSTRIAL DEVELOPMENT			
58120 161	Industrial Development Coordinator	\$ 48,215	\$ 49,420	\$ 50,408
58120 167	Maintenance Personnel	41,955	43,004	43,864
58120 169	Part-time Personnel	0	2,000	5,489
58120 201	Social Security	6,663	7,000	7,632
58120 204	Pensions	6,312	6,470	7,071
58120 206	Life Insurance	130	133	150
58120 207	Medical Insurance	6,493	6,800	7,901
58120 210	Unemployment Compensation	42	42	100
58120 301	Accounting Services	8,000	8,500	13,000
58120 302	Advertising	0	500	500
58120 307	Communication	327	310	350
58120 320	Dues and Memberships	150	500	500
58120 321	Engineering Services	0	0	10,000
58120 331	Legal Services	5,000	5,000	5,000
58120 335	Maintenance and Repair Services - Building	1,373	2,000	3,000
58120 336	Maintenance and Repair Services - Equipment	2,609	6,000	10,000
58120 351	Rentals	3,557	5,000	7,500
58120 355	Travel	5,296	5,000	5,000
58120 399	Other Contracted Services (includes agreement with NETWORKS)	54,980	52,000	52,000
58120 409	Crushed Stone	5,000	5,000	5,000
58120 415	Electricity	16,637	18,000	18,000
58120 425	Gasoline	2,070	2,500	3,000
58120 435	Office Supplies	1,798	2,000	2,500

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INDUSTRIAL DEVELOPMENT (cont.)				
58120 450	Tires and Tubes	1,000	1,500	1,500
58120 454	Water and Sewer	288	200	500
58120 499	Other Supplies and Materials	2,160	2,550	3,000
58120 513	Workers Comp. Insurance	1,330	1,200	1,500
58120 599	Other Charges	146	100	100
58120 707	Building Improvements	0	0	500
58120 717	Maintenance Equipment	0	1,500	1,500
58120 719	Office Equipment	0	500	500
TOTAL INDUSTRIAL DEVELOPMENT		\$ 221,531	\$ 234,729	\$ 267,065
AIRPORT				
58220 307	Communications (phone line for fuel system and internet)	\$ 719	\$ 720	\$ 900
58220 335	Maintenance and Repair Services - Building	2,812	4,000	4,000
58220 336	Maintenance and Repair Services - Equipment	370	2,000	3,500
58220 355	Travel	0	0	500
58220 361	Permits	450	450	500
58220 399	Other Contracted Services (software support for fueling station system)	3,000	4,000	3,500
58220 399	Other Contracted Services	0	0	0
58220 409	Crushed Stone	0	0	0
58220 415	Electricity	4,183	5,200	5,700
58220 425	Gasoline (increased to provide fuel for mowing 40 acres)	1,500	1,500	1,700
58220 425	Gasoline (aviation fuel for re-sale through self-serve fueling station)	30,000	30,000	30,000
58220 434	Natural Gas	1,295	1,427	2,000
58220 454	Water & Sewer	675	690	1,000
58220 499	Other Supplies and Materials	1,180	2,000	2,600
58220 702	Airport Improvement (grants)	0	0	0
	Airport Terminal Renovations Construction	0	0	232,526
	Airport Terminal Renovations Design	0	67,194	0
	Airport Apron and Taxiway	0	0	0
	Airport Runway Lighting and PAPI system	0	0	0
58220 799	Other Capital Outlay (Undsgntd fds for equipment, furniture, etc. for Airpor	1,000	15,000	20,000
TOTAL AIRPORT		\$ 47,184	\$ 134,181	\$ 308,426
VETERANS' SERVICES				
58300 105	Supervisor/Director	\$ 43,863	\$ 46,447	\$ 48,893
58300 106	Deputy	41,955	44,960	47,376
58300 201	Social Security	6,315	6,800	7,365
58300 204	State Retirement	6,007	6,399	7,221
58300 206	Life Insurance	130	133	150
58300 207	Medical Insurance	6,422	7,100	7,901
58300 210	Unemployment Compensation	42	42	84
58300 307	Communication	414	700	700
58300 337	Maintenance and Repair Services - Office Equipment	0	0	200
58300 351	Rentals	547	550	550
58300 355	Travel	2,177	1,500	2,125
58300 399	Other Contracted Services	120	0	0
58300 435	Office Supplies	658	659	600
58300 709	Data Processing Equipment	119	300	300
58300 719	Office Equipment	718	1,063	920
TOTAL VETERANS' SERVICES		\$ 109,487	\$ 116,653	\$ 124,385

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
58500	CONTRIBUTIONS TO OTHER AGENCIES			
58500 316	Contributions	\$ 52,840	\$ 63,720	\$ 63,720
	TOTAL CONTRIBUTIONS TO OTHER AGENCIES	\$ 52,840	\$ 63,720	\$ 63,720
58600	EMPLOYEE BENEFITS			
58600 201	Social Security	\$ 0	\$ 500	\$ 1,500
58600 204	State Retirement	0	500	1,500
58600 206	Life Insurance	0	100	228
58600 207	Medical Insurance	40,861	35,000	125,000
58600 210	Unemployment Compensation	0	100	380
	TOTAL EMPLOYEE BENEFITS	\$ 40,861	\$ 36,200	\$ 128,608
58900	MISCELLANEOUS			
58900 308	Consultants	\$ 145	\$ 2,000	\$ 4,000
58900 310	Contracts with Other Public Agencies (FTDD)	10,958	10,958	10,958
58900 316	Contributions	74,880	77,380	77,380
58900 330	Operating Lease Payments (boat ramp)	1,250	1,250	0
58900 331	Legal Services	0	3,000	5,000
58900 399	Other Contracted Services (Audit-required OPEB Study)	6,000	4,000	6,000
58900 499	Other Supplies and Materials	0	200	383
58900 510	Trustee's Commission	312,173	312,000	320,000
58900 599	Other Charges (court costs, interpreter fees, mediator fees)	6,205	700	1,000
58900 799	Other Capital Outlay	0	0	0
	TOTAL MISCELLANEOUS	\$ 411,611	\$ 411,488	\$ 424,721
	TOTAL OTHER OPERATIONS	\$ 885,014	\$ 998,471	\$ 1,318,425
60000	HIGHWAYS			
64000	LITTER AND TRASH COLLECTION (State Grant - \$55,500 Est. for 2026-27)			
64000 187	Overtime Pay	\$ 0	\$ 400	\$ 700
64000 189	Other Salaries and Wages	31,052	31,500	33,568
64000 201	Social Security	2,145	2,200	2,622
64000 204	Pensions	2,174	2,200	2,570
64000 206	Life Insurance	65	67	70
64000 207	Medical Insurance	6,430	7,200	7,901
64000 210	Unemployment Compensation	21	21	42
64000 307	Communication	0	50	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)	1,464	1,250	2,500
64000 355	Travel	124	100	150
64000 425	Gasoline (Litter Pick-up vehicles)	1,785	2,250	6,500
64000 450	Tires and Tubes	273	500	1,300
64000 499	Other Supplies and Materials (including office supplies)	6,044	1,000	5,000
499	Other Supplies and Materials (grant funds)	437	5,875	5,875
64000 513	Workers Compensation Insurance	2,704	1,529	4,000
	TOTAL LITTER AND TRASH COLLECTION	\$ 62,718	\$ 64,142	\$ 80,898
	TOTAL HIGHWAYS	\$ 62,718	\$ 64,142	\$ 80,898

HAWKINS COUNTY, TENNESSEE
GENERAL FUND (#101)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
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 Expenditures	\$ 23,826,442	\$ 25,317,022	\$ 27,419,420
	OTHER USES			
	TRANSFERS OUT			
99100 590	Transfers to Other Funds (TN Opioid Abatement-Ag Ext Project)	0	0	187,500
99100 590	Transfers to Other Funds (To Educ. Debt Serv Fd, QSCB Interest Paymen	107,119	107,181	106,657
91200	HIGHWAY & STREET CAPITAL PROJECTS			
91200 799	Other Capital Outlay	\$ 165,000	\$ 1,000,000	\$ 0
	TOTAL HIGHWAY & STREET CAPITAL PROJECTS	165,000	1,000,000	0
	Total Expenditures and Other Uses	\$ 24,098,561	\$ 26,424,203	\$ 27,713,577
	Excess of Revenues and Other Sources			
	Over (Under) Expenditures and Other Uses	\$ 538,389	\$ (2,192,808)	\$ (3,374,141)
	Beginning Fund Balance - July 1			
	(including any Restricted, Committed, Assigned or Unassigned Funds)	15,262,607	15,800,996	13,608,188
	Prior Year Revenue Adjustment	0		
	Expenditure and Void PO adjustments	0		
	Less: Restricted, Committed or Assigned Funds set aside for	(6,216,177)	(2,000,000)	(2,000,000)
	Specific Purposes - June 30			
	Ending Unassigned Fund Balance - June 30	\$ 9,584,819	\$ 11,608,188	\$ 8,234,047

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	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>543,582</u>	<u>500,000</u>	<u>450,000</u>
	TOTAL LOCAL TAXES	<u>\$ 2,343,582</u>	<u>\$ 2,300,000</u>	<u>\$ 2,250,000</u>
41000	LICENSES AND PERMITS			
41100	LICENSES			
41140	Cable TV Franchise	<u>\$ 134,345</u>	<u>\$ 128,000</u>	<u>\$ 130,000</u>
	TOTAL LICENSES AND PERMITS	<u>\$ 134,345</u>	<u>\$ 128,000</u>	<u>\$ 130,000</u>
43000	CHARGES FOR CURRENT SERVICES			
43100	GENERAL SERVICE CHARGES			
43116	Surcharge - Waste Tire Disposal	<u>\$ 2,400</u>	<u>\$ 3,000</u>	<u>\$ 2,500</u>
	TOTAL CHARGES FOR CURRENT SERVICES	<u>\$ 2,400</u>	<u>\$ 3,000</u>	<u>\$ 2,500</u>
44000	OTHER LOCAL REVENUES			
44110	RECURRING ITEMS			
44145	Sale of Recycled Materials	\$ 89,712	\$ 92,614	\$ 85,000
44170	Miscellaneous Refunds	<u>123</u>	<u>2,713</u>	<u>0</u>
44500	NONRECURRING ITEMS			
44530	Sale of Equipment (Sale of Trucks)	<u>359,825</u>	<u>481,450</u>	<u>350,000</u>
	TOTAL OTHER LOCAL REVENUES	<u>\$ 449,660</u>	<u>\$ 576,777</u>	<u>\$ 435,000</u>
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46170	Solid Waste Grants	\$ 25,234	\$ 30,000	\$ 30,000
	OTHER STATE REVENUES			
46840	Alcoholic Beverage Tax	131,219	131,186	130,000
46980	Other State Grants (Convenience Center)	<u>0</u>	<u>14,036</u>	<u>0</u>
46980	Other State Grants (Waste Reduction)	<u>0</u>	<u>261,211</u>	<u>0</u>
46980	Other State Revenue (TDEC)	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL STATE OF TENNESSEE	<u>\$ 156,453</u>	<u>\$ 436,433</u>	<u>\$ 160,000</u>
47100	FEDERAL THROUGH STATE			
47590	Other Federal Through State(Helene)	<u>0</u>	<u>0</u>	<u>357,000</u>
	TOTAL FEDERAL THROUGH STATE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 357,000</u>
	Total Revenues	<u>\$ 3,086,440</u>	<u>\$ 3,444,210</u>	<u>\$ 3,334,500</u>
49000	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	<u>6,906</u>	<u>4,318</u>	<u>0</u>
	Total Revenues and Other Sources	<u>\$ 3,093,346</u>	<u>\$ 3,448,528</u>	<u>\$ 3,334,500</u>

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
51240	Expenditures OTHER BOARDS AND COMMITTEES (WORKHOUSE COMMISSION) for Litter Pickup Program			
51240 191	Board and Committee Members Fees (14 meetings)	\$ 0	\$ 3,000	\$ 5,600
51240 201	Social Security	0	200	429
51240 435	Office Supplies	100	100	100
51240 513	Workers Compensation Insurance	0	25	56
	TOTAL OTHER BOARDS AND COMMITTEES	\$ 100	\$ 3,325	\$ 6,185
55700	SANITATION SERVICES			
55710	SANITATION MANAGEMENT			
55710 105	Supervisor/Director	\$ 48,773	\$ 51,703	\$ 62,248
55710 201	Social Security	3,496	3,723	4,762
55710 204	Pensions (previously State Retirement)	3,414	3,620	4,669
55710 206	Life Insurance	65	65	70
55710 207	Medical Insurance	6,937	7,497	7,901
55710 210	Unemployment Compensation	21	21	28
55710 307	Communications	518	575	750
55710 320	Dues and Memberships	99	350	350
55710 322	Evaluation & Testing	325	950	1,000
55710 338	Repairs and Maintenance - Vehicles	1,212	1,250	1,500
55710 355	Travel	0	500	600
55710 399	Other Contracted Services	187	1,000	650
55710 425	Gasoline	2,200	2,000	2,200
55710 450	Tires and Tubes	435	450	750
55710 451	Uniforms	120	140	140
55710 510	Trustee's Commission	29,496	30,000	32,000
55710 513	Workers' Compensation Insurance	1,737	1,521	3,000
55710 718	Motor Vehicles	0	39,650	0
	TOTAL SANITATION MANAGEMENT	\$ 99,035	\$ 145,015	\$ 122,618

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
55730	WASTE COLLECTION			
55731	WASTE PICKUP			
55731 147	Truck Drivers	\$ 167,448	\$ 144,126	\$ 176,643
55731 187	Overtime Pay	19,818	42,198	24,229
55731 189	Other Salaries & Wages	4,032	0	0
55731 201	Social Security	14,078	13,812	15,597
55731 204	Pensions	12,796	13,043	15,066
55731 206	Life Insurance	227	225	280
55731 207	Medical Insurance	13,281	14,994	15,802
55731 210	Unemployment Insurance	110	110	112
55731 307	Communications (Cell Phone Charges)	173	180	250
55731 338	Maintenance and Repair Services - Vehicles	14,672	13,000	16,000
55731 353	Towing Services	1,000	1,000	1,000
55731 399	Other Contracted Services (Auctioneer, Cleanup, Transport Expenses related to sales of trucks)	27,737	36,867	33,000
55731 418	Equipment and Machinery Parts	506	1,750	3,000
55731 425	Gasoline	79,000	80,000	90,000
55731 433	Lubricants	6,800	7,000	8,500
55731 450	Tires and Tubes	20,000	20,000	25,000
55731 451	Uniforms	456	549	560
55731 453	Vehicle Parts	8,249	8,000	8,500
55731 499	Other Supplies and Materials	6,965	6,000	8,500
55731 513	Workers' Compensation Insurance	16,588	13,786	19,000
55731 599	Other Charges	601	600	800
55731 708	Communication Equipment	0	500	1,000
55731 718	Motor Vehicles (Partially funded by sales of old trucks)	455,038	465,878	480,000
55731 799	Other Capital Outlay	0	500	1,000
	TOTAL WASTE PICKUP	\$ 869,575	\$ 884,118	\$ 943,839

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
55732	CONVENIENCE CENTERS			
55732 149	Laborers (Full-time Positions only)	\$ 272,308	\$ 279,476	\$ 331,903
55732 169	Part-time Personnel	62,273	67,000	77,500
55732 187	Overtime	5,820	12,949	8,000
55732 189	Other Salaries & Wages (Vacation Pay)	4,009	295	0
55732 201	Social Security	24,274	23,500	31,932
55732 204	Pensions	19,077	20,000	25,493
55732 206	Life Insurance	418	450	600
55732 207	Medical Insurance	20,519	24,500	23,703
55732 210	Unemployment Compensation	370	375	425
55732 302	Advertising	0	150	0
55732 307	Communication	3,753	4,300	4,750
55732 321	Engineering Services	22,000	0	0
55732 330	Operating Lease Payments (site leases)	5,200	2,100	2,100
55732 336	Maintenance and Repair Services - Equipment (repair of boxes & compactors)	12,605	20,779	20,000
55732 351	Rentals (portalets & other equipment rental)	13,500	14,175	15,000
55732 399	Other Contracted Services	5,300	5,500	7,000
55732 409	Crushed Stone	2,671	1,500	3,000
55732 451	Uniforms	365	1,170	1,170
55732 452	Utilities	11,962	13,500	13,500
55732 499	Other Supplies and Materials	2,248	5,600	5,800
55732 513	Workers' Compensation Insurance	13,202	13,337	15,000
55732 599	Other Charges	17	600	750
55732 790	Other Equipment	0	30,000	10,000
55732 790	Other Equipment (Waste Reduction Grant)	0	261,211	0
55732 791	Other Construction	306,851	25,000	0
55732 799	Other Capital Outlay(Helene Grant)	0	0	122,000
55732 799	Other Capital Outlay	32,785	55,000	55,000
	TOTAL CONVENIENCE CENTERS	\$ 841,527	\$ 882,467	\$ 774,626

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
55750	WASTE DISPOSAL			
55751	RECYCLING CENTER			
55751 149	Laborers	\$ 90,230	\$ 93,000	\$ 97,651
55751 169	Part-time Personnel	15,169	24,000	31,210
55751 187	Overtime	874	5,000	3,000
55751 189	Other Salaries and Wages	151	0	0
55751 201	Social Security	5,978	9,250	10,088
55751 204	Pensions	4,580	6,500	7,549
55751 206	Life Insurance	151	200	210
55751 207	Medical Insurance	13,103	7,200	7,901
55751 210	Unemployment Insurance	92	125	168
55751 302	Advertising	0	300	300
55751 307	Communication	1,200	1,250	1,400
55751 320	Dues and Memberships	250	250	200
55751 335	Maintenance and Repair Services - Building	4,347	8,000	5,000
55751 336	Maintenance and Repair Services - Equipment	6,303	6,000	13,000
55751 337	Maintenance and Repair Services - Office Equipment	457	1,000	2,500
55751 338	Maintenance and Repair - Vehicles	3,965	4,000	5,500
55751 351	Rentals	655	500	1,000
55751 355	Travel	0	100	200
55751 359	Disposal Fees (Tires)	80,000	77,000	85,000
55751 399	Other Contracted Services	585	4,500	4,000
55751 409	Crushed Stone	0	750	1,000
55751 425	Gasoline	12,085	10,500	12,000
55751 435	Office Supplies	247	225	250
55751 442	Propane Gas (for forklift cylinder)	500	600	1,100
55751 450	Tires & Tubes	2,390	2,000	2,500
55751 451	Uniforms	485	550	620
55751 452	Utilities	6,087	6,750	7,500
55751 499	Other Supplies and Materials	2,535	3,500	7,000
55751 507	Medical Claims	0	300	500
55751 513	Workers' Compensation Insurance	4,533	4,328	6,000
55751 599	Other Charges	0	300	425
55751 709	Data Processing Equipment	0	300	500
55751 719	Office Equipment	0	150	300
55751 733	Solid Waste Equipment	6,400	4,000	6,400
55751 790	Other Equipment	0	200	350
55751 799	Other Capital Outlay	1,525	1,250	2,000
	TOTAL RECYCLING CENTER	\$ 264,877	\$ 283,878	\$ 324,322

HAWKINS COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND (#116)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
55754	LANDFILL OPERATION AND MAINTENANCE			
55754 363	Contracts for Landfill Facilities (7.8% Incr. for 26-27FY)	\$ 907,546	\$ 937,495	\$ 1,010,495
55754 517	Surcharge	<u>48,000</u>	<u>45,000</u>	<u>50,000</u>
	TOTAL LANDFILL OPERATION AND MAINTENANCE	\$ <u>955,546</u>	\$ <u>982,495</u>	\$ <u>1,060,495</u>
58600	EMPLOYEE BENEFITS			
58600 207	Medical Insurance	\$ <u>0</u>	\$ <u>7,500</u>	\$ <u>10,000</u>
	TOTAL EMPLOYEE BENEFITS	\$ <u>0</u>	\$ <u>7,500</u>	\$ <u>10,000</u>
	Total Expenditures	\$ <u>3,030,660</u>	\$ <u>3,188,798</u>	\$ <u>3,242,085</u>
	Excess of Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 62,686	\$ 259,730	\$ 92,415
	Beginning Fund Balance - July 1	<u>4,301,246</u>	<u>4,363,932</u>	<u>4,623,662</u>
	Adjustment for voided purchase orders	0	0	0
	Less: Committed to purchase of new trucks	0	0	0
	Ending Undesignated Fund Balance - June 30	\$ <u>4,363,932</u>	\$ <u>4,623,662</u>	\$ <u>4,716,077</u>

HAWKINS COUNTY, TENNESSEE
 DRUG CONTROL FUND (#122)
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
42000	FINES, FORFEITURES AND PENALTIES			
42100	CIRCUIT COURT			
42140	Drug Control Fines	\$ 336	\$ 595	\$ 400
42300	GENERAL SESSIONS COURT			
42340	Drug Control Fines	16,410	14,752	9,000
42900	OTHER FINES, FORFEITURES AND PENALTIES			
42910	Proceeds from Confiscated Property	103,221	24,562	4,000
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 119,967	\$ 39,909	\$ 13,400
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44145	Sale of Recycled Materials	\$ 0	\$ 244	\$ 0
44170	Miscellaneous Refunds	0	0	0
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	0	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 0	\$ 244	\$ 0
47000	FEDERAL GOVERNMENT			
47600	DIRECT FEDERAL			
47990	Other Direct Federal Revenue (OCEDTF cases)	\$ 8,557	\$ 2,318	\$ 10,000
	TOTAL FEDERAL GOVERNMENT	\$ 8,557	\$ 2,318	\$ 10,000
	Total Revenues	\$ 128,524	\$ 42,471	\$ 23,400

HAWKINS COUNTY, TENNESSEE
DRUG CONTROL FUND (#122)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
54150	DRUG ENFORCEMENT			
54150 187	Overtime Pay	\$ 35,950	\$ 20,000	\$ 50,000
54150 299	Other Fringe Benefits	6,502	2,000	10,000
54150 307	Communication	2,461	3,500	4,500
54150 319	Confidential Drug Enforcement Payments	8,000	14,000	15,000
54150 320	Dues and Memberships	0	50	100
54150 334	Maintenance Agreements	1,000	1,000	1,000
54150 338	Maintenance and Repair Services - Vehicles	1,810	1,500	1,500
54150 351	Rentals	0	0	100
54150 353	Towing Service	0	0	100
54150 357	Veterinary Services	1,082	2,000	4,000
54150 399	Other Contracted Services	2,963	6,500	6,500
54150 401	Animal Food and Supplies	700	800	1,000
54150 415	Electricity	977	1,000	1,000
54150 431	Law Enforcement Supplies	0	0	500
54150 435	Office Supplies	0	0	100
54150 451	Uniforms	100	0	1,200
54150 499	Other Supplies and Materials	0	0	100
54150 509	Refunds	324	13,663	1,000
54150 510	Trustee's Commission	1,198	600	1,000
54150 524	In-service/Staff Development	1,125	0	3,000
54150 599	Other Charges	120	120	100
54150 709	Data Processing Equipment	0	0	100
54150 716	Law Enforcement Equipment	13,272	20,000	30,000
54150 719	Office Equipment	0	0	100
54150 799	Other Capital Outlay	0	0	100
	TOTAL DRUG ENFORCEMENT	\$ 77,584	\$ 86,733	\$ 132,100
	Total Expenditures	\$ 77,584	\$ 86,733	\$ 132,100
	Excess of Revenue Over (Under) Expenditures	\$ 50,940	\$ (44,262)	\$ (108,700)
	Beginning Fund Balance - July 1	681,579	732,519	688,257
	Audit Adjustment for Confiscated Revenue			0
	Ending Fund Balance - June 30	\$ 732,519	\$ 688,257	\$ 579,557

HAWKINS COUNTY, TENNESSEE
OTHER SPECIAL REVENUE FUND (#128 - ARPA)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
44000	OTHER LOCAL REVENUE			
44110	Investment Income (on deposited ARPA funds)	\$ 109,706	\$ 55,057	\$ 10,000
	TOTAL OTHER LOCAL REVENUE	\$ 109,706	55,057	\$ 10,000
47000	FEDERAL GOVERNMENT			
47600	DIRECT FEDERAL REVENUE			
47901	ARPA Grant #6	\$ 2,894,894	\$ 91,444	\$ 408,679
	TOTAL DIRECT FEDERAL REVENUE	\$ 2,894,894	\$ 91,444	\$ 408,679
	Total Revenues	\$ 3,004,600	146,501	\$ 418,679

HAWKINS COUNTY, TENNESSEE
OTHER SPECIAL REVENUE FUND (#128 - ARPA)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
58832	AMERICAN RESCUE PLAN ACT GRANT #2			
58832 316	Contributions (Hawkins EMS)	\$ 0	\$ 0	\$ 70,000
58832 399	Other Contracted Services (Trustee payment software)	3,750	0	0
58832 707	Building Improvements (Admin. Bldg. ADA ramp & EHCC roof)	79,015	0	110,347
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #2	\$ 82,765	\$ 0	\$ 180,347
58833	AMERICAN RESCUE PLAN ACT GRANT #3			
58833 316	Contributions (Pink Hill water line project)	\$ 0	\$ 61,889	\$ 0
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #3	\$ 0	\$ 61,889	\$ 0
58834	AMERICAN RESCUE PLAN ACT GRANT #4			
58834 316	Contributions (Hydrants, VFW Vans and Humane Society)	\$ 60,000	\$ 0	\$ 0
58834 714	Highway Equipment (Trucks & paving equipment for Highway Dep	217,220	0	0
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #4	\$ 277,220	\$ 0	\$ 0
	Total Expenditures	\$ 359,985	\$ 61,889	\$ 180,347
99000	OTHER USES			
99100	TRANSFERS OUT			
99100 590	Transfers to Other Funds (to Gen Capital Projects Fund Hlth Dept)	\$ 112,500	\$ 0	\$ 0
99100 590	Transfers to Other Funds (to Gen Capital Projects Fund Ag Ext.)	0	0	384,057
	TOTAL TRANSFERS OUT	\$ 112,500	\$ 0	\$ 384,057
	Total Expenditures and Other Uses	\$ 472,485	\$ 61,889	\$ 564,404
	Excess of Revenue Over (Under) Expenditures	\$ 2,532,115	84,612	\$ (145,725)
	Beginning Fund Balance - July 1	(2,509,814)	22,301	106,913
	Purchase Order Adjustments	0	0	0
	Adjustments per Audit	0	0	0
	Ending Fund Balance - June 30	\$ 22,301	106,913	\$ (38,812)

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (14.97 cents of the tax rate)	\$ 2,462,903	\$ 2,932,943	\$ 3,001,562
40120	Trustee's Collections - Prior Year	47,806	77,098	68,000
40125	Trustee's Collections - Bankruptcy	69	1,127	25
40130	Circuit/Clerk and Master Collections - Prior Years	46,095	34,663	30,000
40140	Interest and Penalty	9,562	13,609	8,000
40150	Pick-Up Taxes	5,525	4,000	2,500
40161	Payments in Lieu of Taxes - T.V.A.	247	50	50
40163	Payments in Lieu of Taxes - Other	12,190	9,000	8,500
40200	COUNTY LOCAL OPTION TAXES			
40280	Mineral Severance Tax	69,253	68,000	72,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	3,445	6,300	3,600
	TOTAL LOCAL TAXES	\$ 2,657,095	\$ 3,146,790	\$ 3,194,237
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44130	Sale of Materials and Supplies	\$ 0	\$ 0	\$ 0
44145	Sale of Recycled Materials	3,566	24,468	2,000
44170	Miscellaneous Refunds (Workers Comp premium refund)	0	11,662	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	\$ 3,566	\$ 36,130	\$ 2,000
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46420	State Aid Program	\$ 937,316	\$ 0	\$ 0
46800	OTHER STATE REVENUES			
46920	Gasoline and Motor Fuel Tax	2,889,451	2,850,000	2,800,000
46925	Hybrid Electric Veh Reg Fee	34,828	37,362	28,000
46930	Petroleum Special Tax	37,582	37,582	37,582
	TOTAL STATE OF TENNESSEE	\$ 3,899,177	\$ 2,924,944	\$ 2,865,582
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47180	Community Development (MS4)	\$ 0	\$ 42,823	\$ 587,177
47230	Disaster Relief (Helena)	0	301,832	0
	TOTAL FEDERAL THROUGH STATE	\$ 0	\$ 344,655	\$ 587,177
	Total Revenues	\$ 6,559,838	\$ 6,452,519	\$ 6,648,996
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	42,735	0	0
	Total Revenues and Other Sources	\$ 6,602,573	\$ 6,452,519	\$ 6,648,996

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
61000	ADMINISTRATION			
61000 101	County Official/Administrative Officer	\$ 117,858	\$ 121,394	\$ 124,586
61000 161	Secretary(s)	82,243	84,800	87,443
61000 169	Part-time Personnel	1,727	1,749	2,409
61000 187	Overtime Pay	0	0	300
61000 307	Communication	2,650	2,700	2,700
61000 320	Dues and Memberships	4,119	4,200	4,200
61000 329	Laundry Services	3,997	2,700	0
61000 332	Legal Notices, Recording and Court Costs	82	150	150
61000 334	Maintenance Agreements	7,580	2,750	2,750
61000 336	Maintenance and Repair Services - Equipment	160	200	200
61000 337	Maintenance and Repair Services - Office Equipment	0	100	100
61000 338	Maintenance and Repair Services - Vehicles	200	100	100
61000 347	Pest Control	0	100	100
61000 349	Printing, Stationery and Forms	585	500	500
61000 351	Rentals	1,683	1,800	1,800
61000 355	Travel	0	0	1,500
61000 356	Tuition	0	0	500
61000 399	Other Contracted Services	222	1,000	1,000
61000 410	Custodial Supplies	300	250	250
61000 413	Drugs and Medical Supplies	93	75	75
61000 415	Electricity	11,904	14,000	12,000
61000 434	Natural Gas	3,207	3,950	4,000
61000 435	Office Supplies	1,500	1,100	1,350
61000 454	Water and Sewer	1,035	1,200	1,300
61000 524	In Service/Staff Development	125	100	125
61000 599	Other Charges	0	200	200
61000 709	Data Processing Equipment	3,446	0	500
61000 719	Office Equipment	0	300	400
61000 790	Other Equipment	0	50	100
61000 799	Other Capital Outlay	295	50	100
	TOTAL ADMINISTRATION	\$ 245,011	\$ 245,518	\$ 250,738

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
62000	HIGHWAY AND BRIDGE MAINTENANCE			
62000 141	Foremen	\$ 45,296	\$ 47,424	\$ 48,839
62000 143	Equipment Operators	242,958	259,420	403,915
62000 147	Truck Drivers	215,513	200,772	305,656
62000 149	Laborers (Only Full-time Employees)	638,848	695,024	756,642
62000 168	Temporary Personnel (Seasonal Part-time)	212,554	147,305	259,392
62000 187	Overtime	60,179	67,344	50,000
62000 321	Engineering Services	0	0	4,000
62000 329	Laundry Services	35,810	22,500	25,000
62000 336	Maintenance & Repair - Equipment	0	0	400
62000 351	Rentals	32,900	35,000	35,000
62000 399	Other Contracted Services	1,668,522	1,817,800	1,250,000
62000 404	Asphalt-Hot Mix	40,000	50,000	80,000
62000 405	Asphalt-Liquid	652,000	550,000	600,000
62000 408	Concrete	0	0	2,000
62000 409	Crushed Stone	476,453	450,000	500,000
62000 438	Pipe	74,915	85,000	85,000
62000 440	Pipe-Metal	40,000	40,000	40,000
62000 443	Road Signs	10,838	8,500	15,000
62000 444	Salt	20,000	20,000	30,000
62000 447	Structural Steel	0	0	800
62000 455	Wood Products	1,000	800	800
62000 499	Other Supplies and Materials	5,393	5,000	5,000
62000 599	Other Charges	6,021	7,000	8,000
62000 790	Other Equipment	1,847	1,500	1,500
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 4,481,047	\$ 4,510,389	\$ 4,506,944

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
63100	OPERATION AND MAINTENANCE OF EQUIPMENT			
63100 141	Foremen	\$ 43,528	\$ 45,656	\$ 47,029
63100 142	Mechanic(s)	152,841	143,777	168,376
63100 187	Overtime	5,828	11,451	4,000
63100 329	Laundry Service	3,142	5,000	5,000
63100 335	Maintenance and Repair Services - Buildings	378	700	700
63100 336	Maintenance and Repair Services - Equipment	6,000	17,000	17,000
63100 338	Maintenance and Repair Services - Vehicles	31,934	35,000	45,000
63100 351	Rentals	4,256	3,500	3,500
63100 353	Towing Services	1,000	5,600	5,000
63100 412	Diesel Fuel	150,000	150,000	150,000
63100 418	Equipment and Machinery Parts	124,978	95,000	125,000
63100 424	Garage Supplies	4,095	4,000	4,000
63100 425	Gasoline	99,340	125,000	125,000
63100 433	Lubricants	21,771	20,000	20,000
63100 446	Small Tools	3,999	3,000	3,000
63100 450	Tires and Tubes	40,617	48,800	50,000
63100 499	Other Supplies and Materials	4,067	3,600	3,600
63100 599	Other Charges	312	300	300
63100 790	Other Equipment	3,800	5,000	5,000
63100 799	Other Capital Outlay	0	8,688	3,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	\$ 701,886	\$ 731,072	\$ 784,505
65000	OTHER CHARGES			
65000 306	Bank Charges (for payroll direct deposit)	\$ 180	\$ 250	\$ 260
65000 322	Evaluation and Testing	3,000	3,000	3,300
65000 510	Trustee's Commission	80,963	92,000	95,000
65000 513	Workers' Compensation Insurance	127,118	112,504	130,000
65000 599	Other Charges	0	0	1,000
	TOTAL OTHER CHARGES	\$ 211,261	\$ 207,754	\$ 229,560

HAWKINS COUNTY, TENNESSEE
HIGHWAY/PUBLIC WORKS FUND (#131)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
66000	EMPLOYEE BENEFITS			
66000 201	Social Security	\$ 131,501	\$ 135,000	\$ 145,000
66000 204	Pensions (previously State Retirement)	109,269	107,000	120,000
66000 206	Life Insurance	2,515	3,250	3,500
66000 207	Medical Insurance	220,041	235,000	242,500
66000 210	Unemployment Compensation	15,496	14,500	15,000
	TOTAL EMPLOYEE BENEFITS	\$ 478,822	\$ 494,750	\$ 526,000
68000	CAPITAL OUTLAY			
68000 321	Engineering Services	\$ 0	\$ 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	193,568	0	0
68000 718	Motor Vehicles	0	0	0
68000 726	State Aid Projects	937,316	0	0
68000 799	Other Capital Outlay	108,621	44,359	706,320
	TOTAL CAPITAL OUTLAY	\$ 1,239,505	\$ 44,359	\$ 706,320
	Total Expenditures	\$ 7,357,532	\$ 6,233,842	\$ 7,004,067
	Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	(754,959)	\$ 218,677	\$ (355,071)
	Beginning Fund Balance - July 1	2,984,359	2,229,400	2,448,077
	Expenditure and Voided PO adjustments	0	0	0
	Ending Fund Balance - June 30	\$ 2,229,400	\$ 2,448,077	\$ 2,093,006

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Estimated Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 5,363,975	\$ 6,464,826	\$ 6,667,192
40120	Trustee's Collections - Prior Year	158,387	185,473	215,000
40125	Trustee's Collections - Bankruptcy	308	0	0
40130	Circuit/Clerk and Master Collections - Prior Years	135,228	95,725	150,000
40140	Interest and Penalty	27,836	32,976	39,200
40150	Pick-up Taxes	12,711	5,253	8,000
40161	Payments in Lieu of Taxes - TVA	914	0	1,400
40163	Payments in Lieu of Taxes - Other	45,144	18,573	55,000
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	8,133,809	8,644,243	5,622,933
40240	Wheel Tax	210,561	215,717	200,000
40275	Mixed Drink Tax	4,511	6,367	2,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	10,827	14,341	14,500
	TOTAL LOCAL TAXES	\$ 14,104,211	\$ 15,683,494	\$ 12,975,225
41000	LICENSES AND PERMITS			
41100	LICENSES			
41110	Marriage Licenses	\$ 3,910	\$ 3,590	\$ 4,000
	TOTAL LICENSES AND PERMITS	\$ 3,910	\$ 3,590	\$ 4,000
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43570	Receipts from Individual Schools	\$ 69,958	\$ 77,722	\$ 80,000
43990	Other Charges For Services	6,806	6,289	6,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 76,764	\$ 84,011	\$ 86,000

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44120	Lease/Rentals	\$ 42,004	\$ 42,000	\$ 42,000
44145	Sale of Recycled Materials	243	1,212	0
44170	Miscellaneous Refunds	137,330	200,000	185,000
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	6,179	3,522	12,500
44540	Sale of Property	1,000	0	0
44560	Damages Recovered from Individuals	7,732	10,842	0
44570	Contributions and Gifts	289,304	238,389	15,000
44990	Other Local Revenue	331,291	238,170	255,000
	TOTAL OTHER LOCAL REVENUES	\$ 815,083	\$ 734,135	\$ 509,500
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
46510	TISA	\$ 47,717,108	\$ 47,635,972	\$ 47,778,752
46513	TISA-On-behalf Payments	135,774	135,774	0
46515	Early Childhood Education	544,876	523,140	401,992
46550	Driver Education	11,901	10,233	0
46590	Other State Education Funds	1,172,643	2,526,387	597,673
46596	Paid Parental Leave	128,551	159,611	0
46610	Career Ladder Program	51,848	42,852	37,620
46790	Other Vocational	1,821,597	1,632,780	0
46851	State Revenue Sharing - TVA	1,428,186	1,585,927	1,300,000
46980	Other State Grants	148,281	125,985	0
46990	Other State Revenues	70,068	598,307	10,380
	TOTAL STATE OF TENNESSEE	\$ 53,230,833	\$ 54,976,968	\$ 50,126,417
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47590	Other Federal through State	\$ 112,053	\$ 0	\$ 0
47600	DIRECT FEDERAL REVENUE			
47640	ROTC Reimbursement	\$ 138,365	\$ 144,676	\$ 173,228
47990	Other Direct Federal	591,289	891,477	0
	TOTAL FEDERAL GOVERNMENT	\$ 841,707	\$ 1,036,153	\$ 173,228
	Total Estimated Revenues	\$ 69,072,508	\$ 72,518,351	\$ 63,874,370
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	9,659	0	0
49800	Transfers In	0	0	0
	Total Estimated Revenues and Other Sources	\$ 69,082,167	\$ 72,518,351	\$ 63,874,370

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
Estimated Expenditures				
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION PROGRAM			
71100 116	Teachers	\$ 21,487,905	\$ 22,510,307	\$ 22,341,107
71100 117	Career Ladder Program	22,000	21,500	21,000
71100 127	Career Ladder Extended Contract	11,393	0	0
71100 128	Homebound Teacher	134,236	139,570	141,982
71100 163	Educational Assistants	1,388,750	1,195,367	558,250
71100 188	Bonus Payments	0	768,000	0
71100 189	Other Salaries and Wages	353,801	375,730	354,300
71100 201	Social Security	1,340,102	1,437,551	1,583,631
71100 204	Pensions	1,633,246	1,705,465	1,481,841
71100 206	Life Insurance	44,568	45,402	41,874
71100 207	Medical Insurance	3,825,317	3,868,876	3,572,133
71100 212	Medicare	317,649	339,151	370,365
71100 217	Retirement-Hybrid Stabilization	110,200	128,795	130,000
71100 399	Other Contracted Services	364,775	385,376	641,300
71100 429	Instructional Supplies and Materials	221,930	236,699	227,229
71100 449	Textbooks	1,228,560	566,977	653,888
71100 471	Software	54,050	147,875	88,640
71100 499	Other Supplies and Materials	59,715	13,283	0
71100 524	Inservice/Staff Development	1,700	497	0
71100 535	Fee Waivers	103,688	101,010	99,143
71100 595	TISA - On-behalf Payments	101,700	101,700	0
71100 599	Other Charges	11,835	15,212	0
71100 722	Regular Instruction Equipment	51,174	66,737	44,041
71100 790	Other Equipment	0	5,355	0
TOTAL REGULAR INSTRUCTION PROGRAM		\$ 32,868,294	\$ 34,176,435	\$ 32,350,724

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
71150	ALTERNATIVE INSTRUCTION PROGRAM			
71150 116	Teachers	\$ 244,746	\$ 250,747	\$ 253,857
71150 117	Career Ladder Program	1,000	500	0
71150 163	Educational Assistants	30,348	33,250	21,875
71150 188	Bonus Payments	0	8,000	0
71150 201	Social Security	15,931	16,624	17,095
71150 204	Pensions	19,888	20,357	19,674
71150 206	Life Insurance	629	630	525
71150 207	Medical Insurance	49,785	65,269	66,037
71150 212	Medicare	3,726	3,887	3,998
71150 217	Retirement-Hybrid Stabilization	1,435	1,530	1,600
71150 399	Other Contracted Services	938	1,768	1,926
71150 429	Instructional Supplies and Materials	786	1,540	2,000
71150 432	Library Books/Media	0	0	500
71150 499	Other Supplies and Materials	193	645	820
71150 599	Other Charges	1,551	499	0
71150 790	Other Equipment	432	223	180
	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$ 371,388	\$ 405,469	\$ 390,087
71200	SPECIAL EDUCATION PROGRAM			
71200 116	Teachers	\$ 2,800,112	\$ 2,804,058	\$ 3,047,619
71200 117	Career Ladder Program	7,000	6,000	4,000
71200 128	Homebound Teachers	124,376	128,816	123,780
71200 163	Educational Assistants	631,939	691,643	783,275
71200 171	Speech Pathologist	195,423	206,826	304,061
71200 188	Bonus Payments	0	128,000	0
71200 201	Social Security	216,235	229,562	264,042
71200 204	Pensions	270,494	281,045	287,323
71200 206	Life Insurance	9,885	9,717	10,500
71200 207	Medical Insurance	609,180	604,493	613,158
71200 212	Medicare	50,571	53,688	61,752
71200 217	Retirement-Hybrid Stabilization	19,906	22,361	23,000
71200 399	Other Contracted Services	109,904	131,268	25,000
71200 429	Instructional Supplies and Materials	674	8,149	0
71200 499	Other Supplies and Materials	4,458	9,024	0
71200 595	TISA - On-behalf Payments	34,074	21,000	0
71200 725	Special Education Equipment	4,198	3,359	0
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 5,088,429	\$ 5,339,009	\$ 5,547,510

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
71300	VOCATIONAL EDUCATION PROGRAM			
71300 116	Teachers	\$ 1,952,141	\$ 2,137,583	\$ 2,251,224
71300 188	Bonus Payments	0	64,000	0
71300 189	Other Salaries and Wages	72,373	42,569	0
71300 201	Social Security	113,265	126,566	139,576
71300 204	Pensions	144,962	155,560	147,580
71300 206	Life Insurance	3,524	3,767	3,780
71300 207	Medical Insurance	364,566	396,420	399,092
71300 212	Medicare	26,977	30,113	32,643
71300 217	Retirement-Hybrid Stabilization	11,187	12,814	13,200
71300 336	Maintenance and Repair Services - Equipment	7,710	3,111	10,000
71300 399	Other Contracted Services	26,120	26,559	0
71300 429	Instructional Supplies and Materials	49,709	65,362	75,000
71300 471	Software	67,752	25,013	0
71300 499	Other Supplies and Materials	606	434	0
71300 730	Vocational Instruction Equipment	112,082	358,383	65,000
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 2,952,974	\$ 3,448,254	\$ 3,137,095
	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 41,281,085	\$ 43,369,167	\$ 41,425,416
72000	SUPPORT SERVICES			
72110	ATTENDANCE			
72110 105	Supervisor/Director	\$ 92,868	\$ 82,058	\$ 85,312
72110 161	Secretary(s)	72,600	0	0
72110 189	Other Salaries and Wages	134,660	229,023	239,014
72110 201	Social Security	17,016	17,814	20,108
72110 204	Pensions	20,132	23,616	23,557
72110 206	Life Insurance	627	595	630
72110 207	Medical Insurance	64,096	56,378	50,790
72110 212	Medicare	3,980	4,166	4,703
72110 217	Retirement-Hybrid Stabilization	1,258	1,670	1,800
72110 307	Communication	1,269	1,258	1,400
72110 355	Travel	4,925	4,879	5,400
72110 471	Software	44,898	45,038	60,000
72110 499	Other Supplies and Materials	614	255	1,300
72110 524	In-Service/Staff Development	10,179	10,227	9,000
72110 704	Attendance Equipment	256	377	2,500
	TOTAL ATTENDANCE	\$ 469,378	\$ 477,354	\$ 505,514

HAWKINS COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND (#141)
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FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72120	HEALTH SERVICES			
72120 105	Supervisor/Director	\$ 145,462	\$ 149,688	\$ 149,502
72120 131	Medical Personnel	654,942	704,951	732,802
72120 189	Other Salaries and Wages	62,238	49,935	5,000
72120 201	Social Security	47,993	50,839	55,013
72120 204	Pensions	57,247	64,953	60,577
72120 206	Life Insurance	2,026	1,964	1,890
72120 207	Medical Insurance	235,455	225,545	220,467
72120 212	Medicare	11,224	11,890	12,866
72120 217	Retirement-Hybrid Stabilization	3,636	5,392	6,000
72120 336	Maintenance and Repair Services-Equipment	1,496	1,540	1,700
72120 355	Travel	5,572	4,334	6,000
72120 413	Drugs and Medical Supplies	25,015	20,306	30,000
72120 499	Other Supplies and Materials	21,000	12,995	22,705
72120 524	In-Service/Staff Development	5,214	5,314	7,000
72120 599	Other Charges	5,609	1,382	4,613
72120 735	Health Equipment	12,777	9,298	13,000
72120 790	Other Equipment	0	1,974	0
	TOTAL HEALTH SERVICES	\$ 1,296,906	\$ 1,322,300	\$ 1,329,135
72130	OTHER STUDENT SUPPORT			
72130 117	Career Ladder Program	\$ 1,000	\$ 1,000	\$ 1,000
72130 123	Guidance Personnel	1,332,661	1,382,600	1,441,227
72130 127	Career Ladder Extended Contract	720	0	0
72130 161	Secretary(s)	58,376	55,034	57,200
72130 188	Bonus Payments	0	44,000	0
72130 189	Other Salaries & Wages	904,750	984,791	941,949
72130 201	Social Security	132,911	140,327	151,365
72130 204	Pensions	141,775	159,843	161,661
72130 206	Life Insurance	3,920	3,979	3,245
72130 207	Medical Insurance	396,536	430,427	390,085
72130 212	Medicare	31,169	33,156	35,400
72130 217	Retirement-Hybrid Stabilization	9,538	11,558	11,500
72130 322	Evaluation and Testing	117,309	129,058	145,208
72130 399	Other Contracted Services	25,725	46,874	52,000
72130 499	Other Supplies and Materials	16,694	23,448	24,475
72130 599	Other Charges	8,535	7,047	6,804
72130 790	Other Equipment	1,950	800	10,035
	TOTAL OTHER STUDENT SUPPORT	\$ 3,183,569	\$ 3,453,942	\$ 3,433,154

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72210	REGULAR INSTRUCTION PROGRAM			
72210 105	Supervisor/Director	\$ 312,503	\$ 320,533	\$ 231,547
72210 117	Career Ladder Program	4,000	4,000	3,000
72210 129	Librarian(s)	932,259	993,510	580,644
72210 135	Assessment Personnel	14,147	14,412	14,412
72210 163	Educational Assistants	41,138	45,500	0
72210 188	Bonus Payments	0	28,000	0
72210 189	Other Salaries and Wages	792,344	816,814	864,570
72210 196	In-Service Training	0	10,500	0
72210 201	Social Security	119,200	123,495	105,039
72210 204	Pensions	132,575	131,543	97,750
72210 206	Life Insurance	3,062	3,085	2,464
72210 207	Medical Insurance	327,068	382,632	347,970
72210 212	Medicare	28,721	30,040	20,796
72210 217	Retirement - Hybrid Stabilization	2,135	3,039	2,000
72210 355	Travel	27,264	27,237	23,000
72210 399	Other Contracted Services	149,432	35,004	0
72210 432	Library Books	30,285	30,158	34,123
72210 437	Periodicals	1,809	911	910
72210 471	Software	15,025	136,952	119,532
72210 499	Other Supplies and Materials	31,301	7,307	5,990
72210 524	In-Service/Staff Development	23,407	30,235	26,000
72210 599	Other Charges	1,484	5,835	40,559
72210 790	Other Equipment	223,889	47,727	49,000
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 3,213,048	\$ 3,228,469	\$ 2,569,306

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72220	SPECIAL EDUCATION PROGRAM			
72220 105	Supervisor/Director	\$ 142,615	\$ 145,000	\$ 145,000
72220 117	Career Ladder Program	5,000	3,000	3,000
72220 124	Psychological Personnel	73,733	165,774	138,353
72220 131	Medical Personnel	115,942	121,062	121,789
72220 135	Assessment Personnel	68,993	70,870	70,870
72220 161	Secretary(s)	36,000	21,692	38,750
72220 172	Instructional Coaches	0	61,535	61,905
72220 189	Other Salaries and Wages	65,438	794	0
72220 196	In Service Training	0	0	2,000
72220 201	Social Security	29,248	34,525	36,062
72220 204	Pensions	32,520	34,248	66,099
72220 206	Life Insurance	675	887	872
72220 207	Medical Insurance	77,226	62,143	49,744
72220 212	Medicare	6,840	8,074	8,434
72220 524	Inservice/Staff Development	1,900	3,604	0
72220 599	Other Charges	12,200	0	0
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 668,330	\$ 733,208	\$ 742,878
72230	VOCATIONAL EDUCATION PROGRAM			
72230 105	Supervisor/Director	\$ 89,849	\$ 93,589	\$ 186,687
72230 189	Other Salaries & Wages	78,214	119,588	38,750
72230 201	Social Security	8,902	10,040	13,977
72230 204	Pensions	8,004	10,063	14,645
72230 206	Life Insurance	210	263	315
72230 207	Medical Insurance	13,809	13,464	14,638
72230 212	Medicare	2,357	3,008	3,269
72230 355	Travel	0	705	0
72230 399	Other Contracted Services	307	4,827	0
72230 499	Other Supplies & Materials	408	374	0
72230 524	In-Service/Staff Development	639	100	500
72230 599	Other Charges	1,958	1,383	0
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 204,657	\$ 257,404	\$ 272,781

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72250	EDUCATION TECHNOLOGY			
72250 105	Supervisor	\$ 85,302	\$ 87,164	\$ 87,164
72250 189	Other Salaries and Wages	387,942	446,323	404,793
72250 201	Social Security	27,565	31,356	30,501
72250 204	Pensions	29,796	40,117	42,707
72250 206	Life Insurance	1,071	1,120	1,155
72250 207	Medical Insurance	62,636	64,390	58,939
72250 212	Medicare	6,495	7,333	7,133
72250 217	Retirement-Hybrid Stabilization	2,943	3,367	4,500
72250 307	Communications	5,457	5,254	7,000
72250 308	Consultants	0	17,111	12,000
72250 336	Maintenance \$ Repair Services - Equipment	39,600	39,600	43,000
72250 350	Internet Connectivity	192,493	111,713	96,948
72250 355	Travel	397	506	3,000
72250 399	Other Contracted Services	195,555	103,970	170,000
72250 435	Office Supplies	140	0	500
72250 470	Cabling	2,642	4,728	15,000
72250 471	Software	142,633	65,569	82,000
72250 499	Other Supplies and Materials	1,671	1,894	3,000
72250 524	In-Service/Staff Development	6,453	13,054	12,000
72250 599	Other Charges	2,999	3,072	3,000
72250 790	Other Equipment	416,563	301,242	300,000
	TOTAL EDUCATION TECHNOLOGY PROGRAM	\$ 1,610,353	\$ 1,348,883	\$ 1,384,340

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72310	BOARD OF EDUCATION			
72310 118	Secretary to Board	\$ 1,400	\$ 1,700	\$ 2,200
72310 189	Other Salaries and Wages	9,400	10,850	15,000
72310 201	Social Security	665	689	1,067
72310 204	Pensions	354	464	1,248
72310 206	Life Insurance	13,548	14,501	19,000
72310 207	Medical Insurance	515,482	552,460	565,000
72310 210	Unemployment Compensation	12,554	12,321	13,000
72310 212	Medicare	155	181	250
72310 217	Retirement - Hybrid Stabilization	11	13	100
72310 305	Audit Services	32,000	32,000	32,000
72310 320	Dues and Memberships	20,105	20,168	21,250
72310 331	Legal Services	57,645	59,363	50,000
72310 399	Other Contracted Services	7,463	8,651	8,545
72310 499	Other Supplies & Materials	0	0	300
72310 506	Liability Insurance	700,388	815,472	824,250
72310 510	Trustee Commissions	213,901	220,000	280,000
72310 513	Workers' Compensation Insurance	390,137	388,664	400,000
72310 524	In-Service/Staff Development	17,279	13,831	25,000
72310 599	Other Charges	7,693	1,667	4,650
72310 790	Other Equipment	0	1,300	0
	TOTAL BOARD OF EDUCATION	\$ 2,000,180	\$ 2,154,295	\$ 2,262,860
72320	OFFICE OF THE SUPERINTENDENT			
72320 101	County Official/Administrative Officer	\$ 135,000	\$ 135,000	\$ 135,000
72320 161	Secretary(s)	80,500	87,000	90,050
72320 189	Other Salaries and Wages	15,835	15,294	26,200
72320 201	Social Security	13,582	13,913	15,578
72320 204	Pensions	15,640	14,945	18,992
72320 206	Life Insurance	312	314	315
72320 207	Medical Insurance	24,036	25,430	26,332
72320 212	Medicare	3,176	3,254	3,643
72320 217	Retirement-Hybrid Stabilization	1,721	1,749	2,000
72320 307	Communication	117,130	89,921	95,000
72320 348	Postal Charges	7,009	7,113	7,000
72320 355	Travel	1,797	1,925	4,000
72320 399	Other Contracted Services	13,771	8,871	17,000
72320 435	Office Supplies	3,938	5,812	9,000
72320 499	Other Supplies and Materials	1,079	250	2,000
72320 524	In-Service/Staff Development	11,198	15,115	15,000
72320 599	Other Charges	2,751	3,445	6,500
	TOTAL OFFICE OF THE SUPERINTENDENT	\$ 448,475	\$ 429,351	\$ 473,610

HAWKINS COUNTY, TENNESSEE
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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72410	OFFICE OF THE PRINCIPAL			
72410 104	Principal(s)	\$ 1,329,467	\$ 1,444,229	\$ 1,346,275
72410 117	Career Ladder Program	5,000	3,500	1,000
72410 139	Assistant Principal (s)	966,284	1,097,410	926,642
72410 161	Secretary(s)	598,800	607,453	627,400
72410 189	Other Salaries and Wages	348,742	361,497	399,600
72410 201	Social Security	182,787	199,035	204,657
72410 204	Pensions	212,263	229,273	214,496
72410 206	Life Insurance	6,988	7,131	7,245
72410 207	Medical Insurance	676,447	724,275	725,095
72410 212	Medicare	43,011	46,548	47,863
72410 217	Retirement-Hybrid Stabilization	6,906	8,447	9,500
72410 355	Travel	456	0	0
	TOTAL OFFICE OF THE PRINCIPAL	\$ 4,377,151	\$ 4,728,798	\$ 4,509,773
72510	FISCAL SERVICES			
72510 105	Supervisor/Director	\$ 84,090	\$ 86,796	\$ 87,250
72510 119	Accountants/Bookkeepers	238,660	238,359	223,950
72510 161	Secretary(s)	44,300	37,000	38,150
72510 201	Social Security	20,849	20,789	21,660
72510 204	Pensions	25,016	24,132	25,840
72510 206	Life Insurance	693	668	735
72510 207	Medical Insurance	68,664	63,641	65,695
72510 212	Employer Medicare	4,876	4,862	5,066
72510 217	Retirement - Hybrid Stabilization	0	208	500
72510 355	Travel	180	130	300
72510 399	Other Contracted Services	35,287	37,677	38,600
72510 435	Office Supplies	1,594	842	2,000
72510 499	Other Supplies and Materials	0	0	2,000
72510 524	In Service/Staff Development	4,143	3,799	4,000
72510 599	Other Charges	0	0	75
72510 790	Other Equipment	1,771	725	10,000
	TOTAL FISCAL SERVICES	\$ 530,123	\$ 519,628	\$ 525,821

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72520	HUMAN SERVICES/PERSONNEL			
72520 105	Supervisor/Director	\$ 95,077	\$ 96,667	\$ 98,151
72520 161	Secretary(s)	39,600	42,100	42,650
72520 201	Social Security	8,101	8,262	8,730
72520 204	Pensions	8,820	8,525	9,303
72520 206	Life Insurance	210	175	210
72520 207	Medical Insurance	10,864	14,187	26,332
72520 212	Employer Medicare	1,895	1,932	2,042
72520 302	Advertising	315	0	750
72520 355	Travel	1,768	2,030	1,600
72520 399	Other Contracted Services	9,898	32,232	41,950
72520 435	Office Supplies	1,006	698	1,000
72520 499	Other Supplies and Materials	1,182	0	2,000
72520 524	In service/Staff Development	3,255	2,819	4,000
72520 599	Other Charges	17,027	31,457	46,110
	TOTAL HUMAN SERVICES/PERSONNEL	\$ 199,018	\$ 241,084	\$ 284,828
72610	OPERATION OF PLANT			
72610 166	Custodial Personnel	\$ 1,676,369	\$ 1,789,474	\$ 1,939,184
72610 189	Other Salaries & Wages	6,285	4,802	40,000
72610 201	Social Security	95,514	102,957	122,709
72610 204	Pensions	108,923	132,616	151,237
72610 206	Life Insurance	5,829	5,541	5,985
72610 207	Medical Insurance	353,028	330,701	346,629
72610 212	Medicare	22,338	24,079	28,698
72610 217	Retirement-Hybrid Stabilization	10,263	10,415	11,000
72610 399	Other Contracted Services	294,304	282,172	372,537
72610 410	Custodial Supplies	138,580	141,848	160,000
72610 415	Electricity	1,583,638	1,521,986	1,500,000
72610 434	Natural Gas	207,773	297,235	360,000
72610 454	Water and Sewer	219,207	306,687	225,000
72610 524	In service/Staff Development	361	0	2,000
72610 599	Other Charges	790	575	1,500
72610 720	Plant Operation Equipment	10,409	9,539	40,000
72610 799	Other Equipment	131,470	129,570	0
	TOTAL OPERATION OF PLANT	\$ 4,865,081	\$ 5,090,197	\$ 5,306,479

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
72620	MAINTENANCE OF PLANT			
72620 105	Supervisor/Director	\$ 77,843	\$ 81,406	\$ 81,833
72620 161	Secretary(s)	30,600	32,200	33,350
72620 167	Maintenance Personnel	899,720	955,112	1,090,760
72620 189	Other Salaries & Wages	81,191	87,286	82,696
72620 201	Social Security	63,175	66,344	79,986
72620 204	Pensions	80,691	83,564	93,068
72620 206	Life Insurance	2,142	2,145	2,415
72620 207	Medical Insurance	171,448	205,623	221,121
72620 212	Medicare	14,775	15,516	18,685
72620 217	Retirement-Hybrid Stabilization	5,200	5,189	5,500
72620 307	Communications	9,589	8,735	10,000
72620 335	Maintenance and Repair Services - Building	111,488	195,296	195,000
72620 336	Maintenance and Repair Services - Equipment	23,970	9,213	25,000
72620 355	Travel	523	505	0
72620 399	Other Contracted Services	321,434	474,216	200,000
72620 435	Office Supplies	1,245	1,019	2,500
72620 499	Other Supplies and Materials	324,323	283,678	350,000
72620 524	In Service/Staff Development	706	1,818	3,000
72620 599	Other Charges	41	220	1,000
72620 701	Administration Equipment	28,857	1,799	4,000
72620 717	Maintenance Equipment	183,523	134,322	210,000
72620 790	Other Equipment	301,762	49,283	0
	TOTAL MAINTENANCE OF PLANT	\$ 2,734,246	\$ 2,694,489	\$ 2,709,914
72710	TRANSPORTATION			
72710 146	Bus Drivers	\$ 48,959	\$ 34,664	\$ 256
72710 189	Other Salaries & Wages	16,920	24,078	0
72710 201	Social Security	3,621	3,294	16
72710 204	Pensions	3,958	4,097	18
72710 212	Medicare	942	827	9
72710 217	Retirement-Hybrid Stabilization	248	222	8
72710 313	Contracts with Parents	1,195	571	0
72710 412	Diesel Fuel	10,911	0	0
72710 450	Tires and Tubes	34,078	20,000	0
72710 453	Vehicle Part	0	3,960	0
72710 729	Transportation Equipment	0	141,566	0
	TOTAL TRANSPORTATION	\$ 120,832	\$ 233,279	\$ 307
	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 25,921,347	\$ 26,912,681	\$ 26,310,700

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
73100	FOOD SERVICE			
73100 165	Cafeteria Personnel	\$ 17,648	\$ 14,376	\$ 0
73100 201	Social Security	1,051	844	0
73100 204	Pensions	1,338	1,071	0
73100 212	Employer Medicare	246	197	0
	TOTAL FOOD SERVICE	\$ 20,283	\$ 16,488	\$ 0
73300	COMMUNITY SERVICES			
73300 189	Other Salaries & Wages	\$ 63,597	\$ 78,789	\$ 73,590
73300 201	Social Security	3,522	4,328	4,563
73300 204	Pensions	4,452	5,515	5,298
73300 206	Life Insurance	158	154	158
73300 207	Medical Insurance	15,340	19,176	22,710
73300 212	Employer Medicare	823	1,012	1,067
73300 307	Communications	446	406	500
73300 355	Travel	1,837	817	1,700
73300 399	Other Contracted Services	1,321	1,321	1,500
73300 499	Other Supplies and Materials	8,921	8,513	6,456
73300 524	In Service/Staff Development	1,226	1,179	1,700
	TOTAL COMMUNITY SERVICES	\$ 101,643	\$ 121,210	\$ 119,242
73400	EARLY CHILDHOOD EDUCATION			
73400 116	Teachers	\$ 212,815	\$ 225,442	\$ 229,934
73400 162	Clerical Personnel	12,100	12,725	13,175
73400 163	Educational Assistants	65,191	71,753	76,300
73400 188	Bonus Payments	0	8,000	0
73400 189	Other Salaries and Wages	26,552	27,266	27,704
73400 201	Social Security	18,012	19,457	21,521
73400 204	Pensions	20,975	23,907	22,100
73400 206	Life Insurance	959	927	928
73400 207	Medical Insurance	57,854	66,114	70,511
73400 212	Employer Medicare	4,213	4,550	5,033
73400 217	Retirement-Hybrid Stabilization	1,419	1,561	2,000
73400 355	Travel	52	226	0
73400 399	Other Contracted Services	3,042	3,940	0
73400 429	Instructional Supplies and Materials	932	984	0
73400 599	Other Charges	0	300	0
	TOTAL EARLY CHILDHOOD EDUCATION	\$ 424,116	\$ 467,152	\$ 469,206
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$ 546,042	\$ 604,850	\$ 588,448

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
76100 304	Architects	\$ 30,000	\$ 10,511	\$ 0
76100 399	Other Contracted Services	0	28,111	0
76100 706	Building Construction	3,794,253	0	0
76100 707	Building Improvements	33,971	0	4,634
76100 711	Furniture & Fixtures	665	0	0
76100 790	Other Equipment	10,880	15,625	0
	TOTAL REGULAR CAPITAL OUTLAY	\$ 3,869,769	\$ 54,247	\$ 4,634
	TOTAL CAPITAL OUTLAY	\$ 3,869,769	\$ 54,247	\$ 4,634
80000	DEBT SERVICE			
82300	OTHER DEBT SERVICE			
82330 620	Debt Service Contribution to Primary Government	\$ 685,924	\$ 702,689	\$ 572,196
	TOTAL OTHER DEBT SERVICE	\$ 685,924	\$ 702,689	\$ 572,196
	TOTAL DEBT SERVICE	\$ 685,924	\$ 702,689	\$ 572,196
	Total Estimated Expenditures	\$ 72,304,167	\$ 71,643,634	\$ 68,901,394
99000	ESTIMATED OTHER USES			
99100	TRANSFERS OUT			
99100 590	Transfers to Other Funds	\$ 2,021	\$ 637	\$ 5,106
	TOTAL TRANSFERS OUT	\$ 2,021	\$ 637	\$ 5,106
	TOTAL OTHER USES	\$ 2,021	\$ 637	\$ 5,106
	Total Estimated Expenditures & Other Uses	\$ 72,306,188	\$ 71,644,271	\$ 68,906,500
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ (3,224,021)	\$ 874,080	\$ (5,032,130)
	Estimated Beginning Fund Balance - July 1	11,246,409	8,022,388	8,896,468
	Audit and void purchase order adjustments			
	Less: Restricted, Committed, or Assigned Funds set aside for Specific Purposes - June 30	(146,726)	(72,785)	(71,641)
	Estimated Ending Unassigned Fund Balance - June 30	\$ 7,875,662	\$ 8,823,683	\$ 3,792,697

HAWKINS COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Estimated Revenues			
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43521	Lunch Payments - Children	\$ 164,902	\$ 175,051	\$ 250,000
43522	Lunch Payments - Adults	58,362	52,470	60,000
43523	Income from Breakfast	33,109	33,858	40,000
43525	A La Carte Sales	29,183	42,813	45,000
43990	Other Charges for Services	154,336	188,539	150,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 439,892	\$ 492,731	\$ 545,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 180,336	\$ 118,854	\$ 75,000
44170	Miscellaneous Refunds	2,363	0	0
44180	Expenditure Credits	0	0	0
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	166	11	0
44570	Contributions & Gifts	3,718	90	0
	TOTAL OTHER LOCAL REVENUES	\$ 186,583	\$ 118,955	\$ 75,000
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
46520	School Food Service	\$ 33,503	\$ 33,481	\$ 33,000
	TOTAL STATE OF TENNESSEE	\$ 33,503	\$ 33,481	\$ 33,000
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47111	USDA School Lunch Program	\$ 3,116,614	\$ 3,412,770	\$ 3,400,000
47112	USDA - Commodities	364,850	338,267	339,868
47113	Breakfast	1,085,128	1,251,073	1,250,000
47114	USDA - Other	2,539	8,325	8,000
47115	USDA Food Service Equipment Grant	0	0	0
	TOTAL FEDERAL GOVERNMENT	\$ 4,569,131	\$ 5,010,435	\$ 4,997,868
	Total Estimated Revenues	\$ 5,229,109	\$ 5,655,602	\$ 5,650,868
49000	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	\$ 1,846	\$ 0	\$ 0
49800	Transfers In	2,021	0	0
	Total Estimated Revenues & Other Sources	\$ 5,232,976	\$ 5,655,602	\$ 5,650,868

HAWKINS COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND (#143)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
Estimated Expenditures				
73000	SUPPORT SERVICES			
73100	FOOD SERVICES			
73100 105	Supervisor/Director	\$ 78,860	\$ 82,264	\$ 82,696
73100 119	Accountants/Bookkeepers	37,300	40,600	41,950
73100 162	Clerical Personnel	64,160	69,616	70,848
73100 165	Cafeteria Personnel	1,485,424	1,525,199	1,745,500
73100 189	Other Salaries/Wages	34,549	59,915	60,000
73100 201	Social Security	90,998	97,657	124,062
73100 204	Pensions	120,623	127,637	165,000
73100 206	Life Insurance	9,311	9,225	9,555
73100 207	Medical Insurance	561,507	493,941	740,000
73100 212	Employer Medicare	21,282	22,839	29,014
73100 217	Retirement-Hybrid Stabilization	2,073	2,156	2,500
73100 307	Communication	1,800	1,800	1,800
73100 336	Maintenance and Repair Services - Equipment	52,986	46,113	65,000
73100 355	Travel	2,494	2,932	4,000
73100 399	Other Contracted Services	341,291	332,419	325,000
73100 421	Food Preparation Supplies	183,480	203,008	300,000
73100 422	Food Supplies	1,754,612	1,848,299	2,000,000
73100 435	Office Supplies	989	1,140	2,000
73100 451	Uniforms	5,193	4,509	6,600
73100 469	USDA - Commodities	364,850	338,267	339,868
73100 524	In Service/Staff Development	11,433	6,530	10,000
73100 599	Other Charges	0	0	250
73100 710	Food Service Equipment	40,271	37,383	285,000
	TOTAL FOOD SERVICES	\$ 5,265,486	\$ 5,353,449	\$ 6,410,643
	Total Estimated Expenditures	\$ 5,265,486	\$ 5,353,449	\$ 6,410,643
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (32,510)	\$ 302,153	\$ (759,775)
	Estimated Beginning Fund Balance - July 1	4,644,945	4,612,435	4,914,588
	Estimated Ending Fund Balance - June 30	\$ 4,612,435	\$ 4,914,588	\$ 4,154,813

HAWKINS COUNTY, TENNESSEE
SCHOOL TRANSPORTATION FUND (#144)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 4,086,122	\$ 3,794,547	\$ 3,470,744
40120	Trustee's Collections - Prior Year	141,421	134,440	80,000
40125	Trustee's Collections - Bankruptcy	152	0	0
40130	Circuit/Clerk and Master Collections - Prior Years	111,639	63,374	60,000
40140	Interest and Penalty	24,016	23,123	15,000
40150	Pick-up Taxes	9,221	3,861	3,000
40161	Payment in Lieu of Taxes - TVA	688	0	0
40163	Payment in Lieu of Taxes - Other	33,952	11,601	15,000
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	133,612	123,269	120,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	9,596	10,466	4,000
	TOTAL LOCAL TAXES	\$ 4,550,419	\$ 4,164,681	\$ 3,767,744
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43531	Transportation - Other State Systems	\$ 2,414	\$ 0	\$ 0
43570	Receipts from Individual Schools	41,040	65,098	45,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 43,454	\$ 65,098	\$ 45,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44130	Sale of Materials and Supplies	\$ 4,597	\$ 0	\$ 0
44145	Sale of Recycled Materials	1,217	151	0
44170	Miscellaneous Refunds	63,617	10,872	20,000
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	0	0	5,000
44560	Damages Recovered from Individuals	273	60	0
44570	Contributions and Gifts	500	0	0
	TOTAL OTHER LOCAL REVENUE	\$ 70,204	\$ 11,083	\$ 25,000
	Total Revenues	\$ 4,664,077	\$ 4,240,862	\$ 3,837,744
	OTHER SOURCES			
49700	Insurance Recovery	178,496	62,419	0
49800	Transfers in	0	0	0
	Total Revenues and Other Sources	\$ 4,842,573	\$ 4,303,281	\$ 3,837,744

HAWKINS COUNTY, TENNESSEE
SCHOOL TRANSPORTATION FUND (#144)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
	BOARD OF EDUCATION			
72310 510	Trustee's Commissions	\$ 86,881	\$ 86,000	\$ 92,000
	TOTAL BOARD OF EDUCATION	\$ 86,881	\$ 86,000	\$ 92,000
72710	TRANSPORTATION			
72710 105	Supervisor/Director	\$ 83,329	\$ 84,774	\$ 82,696
72710 142	Mechanic(s)	320,812	278,232	327,760
72710 146	Bus Drivers	1,466,310	1,551,251	1,468,384
72710 162	Clerical Personnel	86,989	105,007	108,850
72710 189	Other Salaries & Wages	253,005	306,012	336,956
72710 201	Social Security	118,071	124,737	123,316
72710 204	Pensions	144,527	152,165	137,031
72710 206	Life Insurance	5,486	4,349	7,140
72710 207	Medical Insurance	349,726	261,547	293,397
72710 212	Medicare	29,978	32,064	31,835
72710 217	Retirement-Hybrid Stabilization	10,524	10,580	10,200
72710 307	Communication	1,462	1,500	2,000
72710 338	Maintenance and Repair Service-Vehicles	33,141	42,971	35,000
72710 340	Medical and Dental Services	3,522	7,025	10,000
72710 355	Travel	1,575	0	1,500
72710 399	Other Contracted Services	41,425	50,008	26,000
72710 425	Gasoline	341,509	643,965	575,000
72710 433	Lubricants	14,406	15,479	15,000
72710 435	Office Supplies	2,754	2,537	8,000
72710 442	Propane Gas	18,579	46,712	140,000
72710 450	Tires and Tubes	42,651	18,377	80,000
72710 453	Vehicle Parts	208,543	237,867	210,000
72710 499	Other Supplies and Materials	12,438	46,564	25,000
72710 524	In-Service/Staff Development	18,403	6,024	20,000
72710 599	Other Charges	30,183	28,427	50,000
72710 701	Administration Equipment	2,100	1,366	4,000
72710 729	Transportation Equipment	192,620	167,171	500,000
	TOTAL TRANSPORTATION	\$ 3,834,068	\$ 4,226,711	\$ 4,629,065
	Total Expenditures	\$ 3,920,949	\$ 4,312,711	\$ 4,721,065
	Excess of Revenues and Other Sources Over (Under) Expenditures	\$ 921,624	\$ (9,430)	\$ (883,321)
	Beginning Fund Balance - July 1 Audit Adjustments	904,538	1,826,162	1,816,732
	Ending Fund Balance - June 30	\$ 1,826,162	\$ 1,816,732	\$ 933,411

HAWKINS COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND (#151)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (3.33 cents 26-27FY)	\$ 790,384	\$ 650,181	\$ 667,682
40120	Trustee's Collections-Prior Year	23,968	24,746	19,500
40125	Trustee's Collections - Bankruptcy	36	25	25
40130	Circuit/Clerk and Master Collections-Prior Years	21,098	14,000	13,000
40140	Interest and Penalty	4,378	4,178	3,500
40150	Pick-up Taxes	1,792	703	550
40161	Payments in Lieu of Taxes-T.V.A.	123	25	25
40163	Payments in Lieu of Taxes-Other	6,090	3,000	4,000
40200	COUNTY LOCAL OPTION TAXES			
40266	Litigation Taxes - Jail, Workhouse or Courthouse	85,375	80,000	79,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	1,721	2,022	1,500
	TOTAL LOCAL TAXES	\$ 934,965	\$ 778,880	\$ 788,782
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 263,013	\$ 176,594	\$ 50,000
	TOTAL OTHER LOCAL REVENUES	\$ 263,013	\$ 176,594	\$ 50,000
	Total Revenues	\$ 1,197,978	\$ 955,474	\$ 838,782

HAWKINS COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND (#151)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
82100	PRINCIPAL ON DEBT			
82110	GENERAL GOVERNMENT			
82110 601	Principal on Bonds	\$ 991,539	\$ 620,000	\$ 620,000
	TOTAL PRINCIPAL - GENERAL GOVERNMENT	\$ 991,539	\$ 620,000	\$ 620,000
82200	INTEREST ON DEBT			
82210	GENERAL GOVERNMENT			
82210 603	Interest on Bonds	\$ 185,577	\$ 160,350	\$ 141,750
	TOTAL INTEREST - GENERAL GOVERNMENT	\$ 185,577	\$ 160,350	\$ 141,750
82300	OTHER DEBT SERVICE			
82310	GENERAL GOVERNMENT			
82310 325	Fiscal Agent Charges	\$ 575	\$ 500	\$ 1,300
82310 510	Trustee's Commission	19,769	20,000	21,000
82310 699	Other Debt Service (Costs for Annual Continuing Disclosure Statemen	375	350	600
	TOTAL OTHER DEBT SERVICE - GENERAL GOVERNMENT	\$ 20,719	\$ 20,850	\$ 22,900
	Total Expenditures	\$ 1,197,835	\$ 801,200	\$ 784,650
	Excess of Revenue Over (Under) Expenditures	\$ 143	\$ 154,274	\$ 54,132
	Beginning Fund Balance - July 1	1,562,829	1,562,972	1,717,246
	Ending Fund Balance - June 30	\$ 1,562,972	\$ 1,717,246	\$ 1,771,378

HAWKINS COUNTY, TENNESSEE
SPECIAL DEBT SERVICE FUND (HIGHWAY, # 154)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	\$ 335,642	\$ 0	\$ 0
	TOTAL LOCAL TAXES	\$ 335,642	\$ 0	\$ 0
	Total Revenues	\$ 335,642	\$ 0	\$ 0
	Expenditures			
82100	PRINCIPAL ON DEBT			
82120	HIGHWAYS AND STREETS			
82120 601	Principal on Bonds	\$ 445,981	\$ 0	\$ 0
	TOTAL PRINCIPAL - HIGHWAYS AND STREETS	\$ 445,981	\$ 0	\$ 0
82200	INTEREST ON DEBT			
82220	HIGHWAYS AND STREETS			
82220 603	Interest on Bonds	\$ 22,299	\$ 0	\$ 0
	TOTAL INTEREST - HIGHWAYS AND STREETS	\$ 22,299	\$ 0	\$ 0
82300	OTHER DEBT SERVICE			
82320	HIGHWAYS AND STREETS			
82320 325	Fiscal Agent Charges	\$ 5	\$ 0	\$ 0
82320 510	Trustee's Commission	3,665	0	0
82320 699	Other Debt Service	22	0	0
	TOTAL OTHER DEBT SERVICE - HIGHWAYS AND STREETS	\$ 3,692	\$ 0	\$ 0
	Total Expenditures	\$ 471,972	\$ 0	\$ 0
	ESTIMATED OTHER USES			
	TRANFERS OUT			
99100 590	Transfer to Other Funds (To Highway Capital Outlay Fund)	\$ 0	\$ 269,372	\$ 0
	Total Expenditures and Other Uses	\$ 471,972	\$ 269,372	\$ 0
	Excess of Revenue and Other Sources Over (Under) Expenditures	\$ (136,330)	\$ (269,372)	\$ 0
	Beginning Fund Balance - July 1	405,702	269,372	0
	Ending Fund Balance - June 30	\$ 269,372	\$ 0	\$ 0

HAWKINS COUNTY, TENNESSEE
EDUCATION DEBT SERVICE FUND (#156)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (13.15 Cents for 26-27FY)	\$ 3,123,774	\$ 2,576,000	\$ 2,636,643
40120	Trustee's Collections - Prior Year	94,322	97,822	72,500
40125	Trustee's Collections - Bankruptcy	144	25	25
40130	Circuit/Clerk and Master Collections - Prior Years	83,383	65,000	60,000
40140	Interest and Penalty	17,197	16,531	14,500
40150	Pick-up Taxes	7,090	2,602	2,000
40161	Payments in Lieu of Taxes - T.V.A.	488	250	50
40163	Payments in Lieu of Taxes - Other	24,070	12,000	12,000
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	369,659	355,000	350,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	6,803	7,990	7,000
	TOTAL LOCAL TAXES	\$ 3,726,930	\$ 3,133,220	\$ 3,154,718
44000	OTHER LOCAL REVENUES			
44110	Investment Income (from monthly Trustee Reports)	\$ 2,016,233	\$ 1,589,342	\$ 350,000
44110	Investment Income (from State on QSCB Issues)	37,889	38,000	38,000
44170	Miscellaneous Refunds (from Regions Bank)	138,635	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 2,192,757	\$ 1,627,342	\$ 388,000
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions (From General Purpose School Fund)	\$ 685,924	\$ 685,000	\$ 678,852
	TOTAL OTHER GOVERNMENTS	\$ 685,924	\$ 685,000	\$ 678,852
	Total Revenues	\$ 6,605,611	\$ 5,445,562	\$ 4,221,570
49000	OTHER SOURCES (NON-REVENUE)			
49800	Transfers In (From Gen. Fund for Interest Payments/2010 QSCB Issue)	107,119	106,657	106,657
	Total Revenues and Other Sources	\$ 6,712,730	\$ 5,552,219	\$ 4,328,227

HAWKINS COUNTY, TENNESSEE
EDUCATION DEBT SERVICE FUND (#156)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
82100	PRINCIPAL ON DEBT			
82130	EDUCATION			
82130 601	Principal on Bonds	\$ 2,297,480	\$ 2,325,000	\$ 2,330,000
82130 612	Principal on Other Loans	654,155	672,188	522,937
	TOTAL PRINCIPAL - EDUCATION	\$ 2,951,635	\$ 2,997,188	\$ 2,852,937
82200	INTEREST ON DEBT			
82230	EDUCATION			
82230 603	Interest on Bonds	\$ 1,050,362	\$ 981,338	\$ 911,388
82230 613	Interest on Other Loans	172,270	171,064	151,409
	TOTAL INTEREST - EDUCATION	\$ 1,222,632	\$ 1,152,402	\$ 1,062,797
82300	OTHER DEBT SERVICE			
82330	EDUCATION			
82330 325	Fiscal Agent Charges	\$ 6,426	\$ 6,556	\$ 7,306
82330 510	Trustee's Commission	88,813	72,500	75,000
82330 699	Other Debt Service (Services for filing Continuing Disclosure Information)	2,103	2,150	2,400
	TOTAL OTHER DEBT SERVICE - EDUCATION	\$ 97,342	\$ 81,206	\$ 84,706
	Total Expenditures	\$ 4,271,609	\$ 4,230,796	\$ 4,000,440
	OTHER USES			
	TRANSFERS OUT			
99100 590	Transfer to Other Funds (To General Capital Projects*then ECP)	\$ 0	\$ 10,000,000	\$ 0
	Total Expenditures and Other Uses	\$ 4,271,609	\$ 14,230,796	\$ 4,000,440
	Excess of Revenue Over (Under) Expenditures	\$ 2,441,121	\$ (8,678,577)	\$ 327,787
	Beginning Fund Balance - July 1	12,232,074	14,673,195	5,994,618
	Ending Fund Balance - June 30	\$ 14,673,195	\$ 5,994,618	\$ 6,322,405

HAWKINS COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND (#171)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (2.08 Cents for 26-27FY)	\$ 288,210	\$ 407,441	\$ 417,051
40120	Trustee's Collections-Prior Year	8,600	8,213	7,500
40125	Trustee's Collections - Bankruptcy	14	0	0
40130	Circuit/Clerk and Master Collections-Prior Years	7,693	4,100	6,500
40140	Interest and Penalty	1,568	1,643	1,500
40150	Pick-up Taxes	656	300	200
40161	Payments in Lieu of Taxes-T.V.A.	45	20	25
40163	Payments in Lieu of Taxes-Other	2,221	1,500	1,500
40210	Local Option Sales Tax(Solid Waste Capped at 1.8mil, excess to Fd171)	322,055	225,000	185,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	628	737	730
	TOTAL LOCAL TAXES	\$ 631,690	648,954	\$ 620,006
42900	OTHER FINES, FORFEITURES, AND PENALTIES			
42990	Other Fines, Forfeitures, and Penalties (Holston Connect)	\$ 0	\$ 178,443	\$ 0
	TOTAL FINES, FORFEITURES, AND PENALTIES	\$ 0	\$ 178,443	\$ 0
44000	OTHER LOCAL REVENUES			
44110	Investment Income (Helene)	\$ 0	\$ 10,400	\$ 1,000
	TOTAL OTHER LOCAL REVENUES	\$ 0	\$ 10,400	\$ 1,000

HAWKINS COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND (#171)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
46800	OTHER STATE REVENUES			
46980	Other State Grants (EMA-Helene)	\$ 0	\$ 500,000	\$ 0
46980	Other State Grants (Clay-Kenner House)	0	0	300,000
	TOTAL STATE REVENUES	\$ 0	\$ 500,000	\$ 300,000
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47180	Community Development (Food Insecurities Grant)	\$ 184,502	\$ 312,023	\$ 0
47180	Community Development (Radio Project)	1,478	0	0
47401	American Rescue Plan Act Grant #1(Health Dept.)	0	215,611	736,889
	TOTAL FEDERAL THROUGH STATE	\$ 185,980	\$ 527,634	\$ 736,889
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 Revenues	\$ 817,670	\$ 1,865,431	\$ 1,722,181
	OTHER SOURCES			
49800	Transfers In (Pass through to ECP Transfer from EDS)	\$ 0	\$ 10,000,000	\$ 0
49800	Transfers In (From Fund 128 ARPA for Ag Ext. Project)	0	0	384,057
49800	Transfers in (From Fund 101 TN Opioid for Ag Ext. Project)	0	0	187,500
49800	Transfers In (From Fund 128 ARPA for Health Dept)	112,500	0	0
	Total Revenues and Other Sources	\$ 930,170	\$ 11,865,431	\$ 2,293,738

HAWKINS COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND (#171)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
91110	GENERAL ADMINISTRATION PROJECTS			
91110 707	Building Improvements (Roof Annex)	\$ 32,120	\$ 435,700	\$ 0
91110 718	Motor Vehicles	\$ 44,450	\$ 0	\$ 0
	TOTAL GENERAL ADMINISTRATION PROJECTS	\$ 76,570	\$ 435,700	\$ 0
91130	PUBLIC SAFETY PROJECTS			
91130 333	Licenses (for digital radios)	\$ 0	\$ 0	\$ 0
91130 707	Building Improvements(JC HVAC)	0	265,000	0
91130 790	Other Equipment (EMA Command Post)	0	19,500	0
91130 799	Other Capital Outlay (EMA-Helene)	0	312,335	187,665
	TOTAL PUBLIC SAFETY PROJECTS	\$ 0	\$ 596,835	\$ 187,665
91140	PUBLIC HEALTH AND WELFARE PROJECTS			
91140 316	Contribution(Hawkins EMS/Ambulance)	\$ 0	\$ 0	\$ 315,000
91140 707	Building Improvements (Health Dept.)	0	876,627	151,023
	TOTAL PUBLIC HEALTH AND WELFARE PROJECTS	\$ 0	\$ 876,627	\$ 466,023
91160	AGRICULTURE AND NATURAL RESOURCES PROJECTS			
91160 715	Land (UT Ag Ext. Project)	\$ 0	\$ 0	\$ 750,000
	TOTAL AGRICULTURE AND NATURAL RESOURCES PROJECTS	\$ 0	\$ 0	\$ 750,000

HAWKINS COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND (#171)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
91190	OTHER GENERAL GOVERNMENT PROJECTS			
91190 321	Engineering Services(Clay-Kenner House)	\$ 48,571	\$ 0	\$ 0
91190 399	Other Contracted Services (Clay-Kenner House)	0	10,991	10,438
91190 510	Trustee's Commission	5,972	10,000	18,000
91190 707	Building Improvements(Clay-Kenner House)	3,016	345,650	9,905
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	\$ 57,559	\$ 366,641	\$ 38,343
91300	EDUCATION CAPITAL PROJECTS			
91300 316	Contributions (BOE for Clinch VFD 26-27)	\$ 0	\$ 10,000,000	\$ 24,972
	TOTAL EDUCATION CAPITAL PROJECTS	\$ 0	\$ 10,000,000	\$ 24,972
95900	CAPITAL PROJECTS DONATED TO OTHER ENTITIES			
95900 399	Other Contracted Services (Food Insecurities Grant)	\$ 0	\$ 31,915	\$ 0
95900 799	Other Capital Outlay (Food Insecurities Grant)	464,146	464	0
	TOTAL CAPITAL PROJECTS DONATED TO OTHER ENTITIES	\$ 464,146	\$ 32,379	\$ 0
	Total Expenditures	\$ 598,275	\$ 12,308,182	\$ 1,467,003
	Excess of Revenue Over (Under) Expenditures	\$ 331,895	\$ (442,751)	\$ 826,735
	Beginning Fund Balance - July 1	1,687,542	2,019,437	1,576,686
	Purchase Order Adjustments	0	0	0
	Ending Fund Balance - June 30	\$ 2,019,437	\$ 1,576,686	\$ 2,403,421

HAWKINS COUNTY, TENNESSEE
HIGHWAY CAPITAL PROJECTS FUND (#176)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax (1.26 cents - 26-27FY)	\$ 251,677	\$ 247,675	\$ 252,636
40120	Trustee's Collections-Prior Year	1,104	7,874	3,500
40125	Trustee's Collections - Bankruptcy	0	0	1
40130	Circuit/Clerk and Master Collections-Prior Years	0	3,543	1,500
40140	Interest and Penalty	243	1,352	500
40150	Pick-up Taxes	554	216	50
40161	Payments in Lieu of Taxes-T.V.A.	0	0	1
40163	Payments in Lieu of Taxes-Other	0	714	350
40240	Wheel Tax	34,018	355,000	350,000
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	0	644	300
	TOTAL LOCAL TAXES	\$ 287,596	\$ 617,018	\$ 608,838
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46420	State Aid Program	\$ 0	\$ 784,764	\$ 0
	TOTAL STATE OF TENNESSEE	\$ 0	\$ 784,764	\$ 0
49000	OTHER SOURCES (NON-REVENUE)			
49800	Transfers In (From Hwy Debt Service Fund)	\$ 0	\$ 269,372	\$ 0
	Total Revenues and Other Sources	\$ 287,596	\$ 1,671,154	\$ 608,838

HAWKINS COUNTY, TENNESSEE
HIGHWAY CAPITAL PROJECTS FUND (#176)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
68000	CAPITAL OUTLAY			
68000 321	Engineering Services	\$ 0	\$ 4,000	\$ 8,000
68000 705	Bridge Construction	0	0	0
68000 707	Building Improvements	0	100	500
68000 708	Communication Equipment	0	1,000	5,000
68000 714	Highway Equipment	0	115,936	100,000
68000 718	Motor Vehicles	0	219,826	85,000
68000 726	State Aid Projects	0	784,764	0
	TOTAL CAPITAL OUTLAY	\$ 0	1,125,626	198,500
91200	HIGHWAY & STREET CAPITAL PROJECTS			
91190 510	Trustee's Commission	\$ 5,028	\$ 7,000	\$ 12,500
	TOTAL HIGHWAY & STREET CAPITAL PROJECTS	\$ 5,028	7,000	12,500
	Total Expenditures	\$ 5,028	\$ 1,132,626	\$ 211,000
	Excess of Revenue Over (Under) Expenditures	\$ 282,568	538,528	\$ 397,838
	Beginning Fund Balance - July 1	0	282,568	821,096
	Purchase Order Adjustments	0	0	0
	Ending Fund Balance - June 30	\$ 282,568	\$ 821,096	\$ 1,218,934

HAWKINS COUNTY, TENNESSEE
EDUCATION CAPITAL PROJECTS FUND (#177)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Revenues			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 1,121,926	\$ 482,671	\$ 497,253
40120	Trustee's Collections - Prior Year	48,101	36,888	40,000
40125	Trustee's Collections - Bankruptcy	30	30	0
40130	Circuit/Clerk and Master Collections - Prior Years	38,389	17,388	29,000
40140	Interest and Penalty	7,950	5,806	5,800
40150	Pick-Up Taxes	2,507	915	0
40161	Payments in Lieu of Taxes - TVA	234	0	200
40163	Payments in Lieu of Taxes - Other	11,560	3,183	6,000
40320	Bank Excise Tax	3,267	2,872	3,500
	TOTAL LOCAL TAXES	\$ 1,233,964	\$ 549,753	\$ 581,753
44000	OTHER LOCAL REVENUES			
44500	NONRECURRING ITEMS			
44570	Contributions and Gifts	0	50,000	50,000
	TOTAL OTHER LOCAL REVENUE	\$ 0	\$ 50,000	\$ 50,000
46000	STATE OF TENNESSEE			
46800	OTHER STATE REVENUES			
46980	Other State Grants	0	95,345	0
	TOTAL STATE OF TENNESSEE	\$ 0	\$ 95,345	\$ 0
48000	OTHER GOVERNMENT AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions	0	10,028,650	0
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	\$ 0	\$ 10,028,650	\$ 0
	Total Revenues	\$ 1,233,964	\$ 10,723,748	\$ 631,753
	OTHER SOURCES			
49700	Insurance Recovery	\$ 31,157	\$ 0	\$ 0
	Total Revenues & Other Sources	\$ 1,265,121	\$ 10,723,748	\$ 631,753

HAWKINS COUNTY, TENNESSEE
EDUCATION CAPITAL PROJECTS FUND (#177)
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

July 27, 2026 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2024-2025	ESTIMATED 2025-2026	BUDGETED 2026-2027
	Expenditures			
91300	EDUCATION CAPITAL PROJECTS			
91300 304	Architects	\$ 113,863	\$ 428,028	\$ 50,000
91300 510	Trustees Commission	23,541	10,828	30,000
91300 706	Building Construction	1,685,000	0	0
91300 707	Building Improvements	2,842,267	6,124,723	501,753
91300 799	Other Capital Outlay	0	250,000	0
	TOTAL REGULAR CAPITAL OUTLAY	\$ 4,664,671	\$ 6,813,579	\$ 581,753
	TOTAL CAPITAL OUTLAY	\$ 4,664,671	\$ 6,813,579	\$ 581,753
	Total Expenditures	\$ 4,664,671	\$ 6,813,579	\$ 581,753
	Excess of Revenue Over (Under) Expenditures	\$ (3,399,550)	\$ 3,910,169	\$ 50,000
	Beginning Fund Balance - July 1	3,475,296	75,746	3,985,915
	Ending Fund Balance - June 30	\$ 75,746	\$ 3,985,915	\$ 4,035,915

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

HAWKINS COUNTY, TENNESSEE
EMPLOYEE Payscale 1
7/1/2026 - 6/30/2027

Includes 2% COLA for 2026-2027FY

Includes 2.5% COLA for 2025-2026FY

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	26,133.00	26,133.00	26,133.00	26,133.00	26,133.00	26,133.00	26,133.00	26,133.00	26,133.00	26,133.00
	Monthly	2,177.75	2,177.75	2,177.75	2,177.75	2,177.75	2,177.75	2,177.75	2,177.75	2,177.75	2,177.75
	Semi-Monthly	1,088.88	1,088.88	1,088.88	1,088.88	1,088.88	1,088.88	1,088.88	1,088.88	1,088.88	1,088.88
	Hourly	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36
2	Yearly	27,179.00	27,344.00	27,511.00	27,678.00	27,844.00	28,010.00	28,175.00	28,342.00	28,508.00	28,675.00
	Monthly	2,264.92	2,278.67	2,292.58	2,306.50	2,320.33	2,334.17	2,347.92	2,361.83	2,375.67	2,389.58
	Semi-Monthly	1,132.46	1,139.33	1,146.29	1,153.25	1,160.17	1,167.08	1,173.96	1,180.92	1,187.83	1,194.79
	Hourly	14.93	15.02	15.12	15.21	15.30	15.39	15.48	15.57	15.66	15.76
3	Yearly	27,344.00	27,511.00	27,678.00	27,844.00	28,010.00	28,175.00	28,342.00	28,508.00	29,111.00	30,005.00
	Monthly	2,278.67	2,292.58	2,306.50	2,320.33	2,334.17	2,347.92	2,361.83	2,375.67	2,425.92	2,500.42
	Semi-Monthly	1,139.33	1,146.29	1,153.25	1,160.17	1,167.08	1,173.96	1,180.92	1,187.83	1,212.96	1,250.21
	Hourly	15.02	15.12	15.21	15.30	15.39	15.48	15.57	15.66	16.00	16.49
4	Yearly	27,511.00	27,678.00	27,844.00	28,010.00	28,175.00	29,027.00	30,026.00	31,023.00	31,999.00	32,997.00
	Monthly	2,292.58	2,306.50	2,320.33	2,334.17	2,347.92	2,418.92	2,502.17	2,585.25	2,666.58	2,749.75
	Semi-Monthly	1,146.29	1,153.25	1,160.17	1,167.08	1,173.96	1,209.46	1,251.08	1,292.63	1,333.29	1,374.88
	Hourly	15.12	15.21	15.30	15.39	15.48	15.95	16.50	17.05	17.58	18.13
5	Yearly	27,678.00	27,844.00	28,654.00	29,734.00	30,835.00	31,878.00	33,018.00	34,098.00	35,199.00	36,279.00
	Monthly	2,306.50	2,320.33	2,387.83	2,477.83	2,569.58	2,656.50	2,751.50	2,841.50	2,933.25	3,023.25
	Semi-Monthly	1,153.25	1,160.17	1,193.92	1,238.92	1,284.79	1,328.25	1,375.75	1,420.75	1,466.63	1,511.63
	Hourly	15.21	15.30	15.74	16.34	16.94	17.52	18.14	18.74	19.34	19.93
6	Yearly	29,111.00	30,295.00	31,501.00	32,706.00	33,890.00	35,096.00	36,300.00	37,484.00	38,690.00	39,895.00
	Monthly	2,425.92	2,524.58	2,625.08	2,725.50	2,824.17	2,924.67	3,025.00	3,123.67	3,224.17	3,324.58
	Semi-Monthly	1,212.96	1,262.29	1,312.54	1,362.75	1,412.08	1,462.33	1,512.50	1,561.83	1,612.08	1,662.29
	Hourly	16.00	16.65	17.31	17.97	18.62	19.28	19.95	20.60	21.26	21.92
7	Yearly	31,999.00	33,309.00	34,638.00	35,946.00	37,277.00	38,585.00	39,915.00	41,225.00	42,533.00	43,864.00
	Monthly	2,666.58	2,775.75	2,886.50	2,995.50	3,106.42	3,215.42	3,326.25	3,435.42	3,544.42	3,655.33
	Semi-Monthly	1,333.29	1,387.88	1,443.25	1,497.75	1,553.21	1,607.71	1,663.13	1,717.71	1,772.21	1,827.67
	Hourly	17.58	18.30	19.03	19.75	20.48	21.20	21.93	22.65	23.37	24.10
8	Yearly	36,779.00	38,296.00	39,812.00	41,329.00	42,845.00	44,363.00	45,859.00	47,376.00	48,893.00	50,409.00
	Monthly	3,064.92	3,191.33	3,317.67	3,444.08	3,570.42	3,696.92	3,821.58	3,948.00	4,074.42	4,200.75
	Semi-Monthly	1,532.46	1,595.67	1,658.83	1,722.04	1,785.21	1,848.46	1,910.79	1,974.00	2,037.21	2,100.38
	Hourly	20.21	21.04	21.87	22.71	23.54	24.38	25.20	26.03	26.86	27.70
9	Yearly	42,264.00	44,010.00	45,754.00	47,499.00	49,245.00	50,992.00	52,737.00	54,461.00	56,206.00	57,952.00
	Monthly	3,522.00	3,667.50	3,812.83	3,958.25	4,103.75	4,249.33	4,394.75	4,538.42	4,683.83	4,829.33
	Semi-Monthly	1,761.00	1,833.75	1,906.42	1,979.13	2,051.88	2,124.67	2,197.38	2,269.21	2,341.92	2,414.67
	Hourly	23.22	24.18	25.14	26.10	27.06	28.02	28.98	29.92	30.88	31.84
10	Yearly	48,581.00	50,576.00	52,591.00	54,585.00	56,601.00	58,596.00	60,612.00	62,607.00	64,621.00	66,616.00
	Monthly	4,048.42	4,214.67	4,382.58	4,548.75	4,716.75	4,883.00	5,051.00	5,217.25	5,385.08	5,551.33
	Semi-Monthly	2,024.21	2,107.33	2,191.29	2,274.38	2,358.38	2,441.50	2,525.50	2,608.63	2,692.54	2,775.67
	Hourly	26.69	27.79	28.90	29.99	31.10	32.20	33.30	34.40	35.51	36.60
11	Yearly	53,422.00	55,625.00	57,828.00	60,029.00	62,231.00	64,455.00	66,658.00	68,861.00	71,064.00	73,266.00
	Monthly	4,451.83	4,635.42	4,819.00	5,002.42	5,185.92	5,371.25	5,554.83	5,738.42	5,922.00	6,105.50
	Semi-Monthly	2,225.92	2,317.71	2,409.50	2,501.21	2,592.96	2,685.63	2,777.42	2,869.21	2,961.00	3,052.75
	Hourly	29.35	30.56	31.77	32.98	34.19	35.41	36.63	37.84	39.05	40.26
12	Yearly	58,740.00	61,172.00	63,603.00	66,014.00	68,445.00	70,875.00	73,307.00	75,718.00	78,148.00	80,580.00
	Monthly	4,895.00	5,097.67	5,300.25	5,501.17	5,703.75	5,906.25	6,108.92	6,309.83	6,512.33	6,715.00
	Semi-Monthly	2,447.50	2,548.83	2,650.13	2,750.58	2,851.88	2,953.13	3,054.46	3,154.92	3,256.17	3,357.50
	Hourly	32.27	33.61	34.95	36.27	37.61	38.94	40.28	41.60	42.94	44.27

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

HAWKINS COUNTY, TENNESSEE
EMPLOYEE PAYSCALE #2
7/1/2026 - 6/30/2027

Includes 2% COLA for 2026-2027FY

Includes 2.5% COLA for 2025-2026FY

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	29,866.00	29,866.00	29,866.00	29,866.00	29,866.00	29,866.00	29,866.00	29,866.00	29,866.00	29,866.00
	Monthly	2,488.83	2,488.83	2,488.83	2,488.83	2,488.83	2,488.83	2,488.83	2,488.83	2,488.83	2,488.83
	Semi-Monthly	1,244.42	1,244.42	1,244.42	1,244.42	1,244.42	1,244.42	1,244.42	1,244.42	1,244.42	1,244.42
	Hourly	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36
2	Yearly	31,062.00	31,250.00	31,441.00	31,632.00	31,822.00	32,011.00	32,200.00	32,391.00	32,581.00	32,771.00
	Monthly	2,588.50	2,604.17	2,620.08	2,636.00	2,651.83	2,667.58	2,683.33	2,699.25	2,715.08	2,730.92
	Semi-Monthly	1,294.25	1,302.08	1,310.04	1,318.00	1,325.92	1,333.79	1,341.67	1,349.63	1,357.54	1,365.46
	Hourly	14.93	15.02	15.12	15.21	15.30	15.39	15.48	15.57	15.66	15.76
3	Yearly	31,250.00	31,441.00	31,632.00	31,822.00	32,011.00	32,200.00	32,391.00	32,581.00	32,770.00	32,961.00
	Monthly	2,604.17	2,620.08	2,636.00	2,651.83	2,667.58	2,683.33	2,699.25	2,715.08	2,730.92	2,746.75
	Semi-Monthly	1,302.08	1,310.04	1,318.00	1,325.92	1,333.79	1,341.67	1,349.63	1,357.54	1,365.46	1,373.38
	Hourly	15.02	15.12	15.21	15.30	15.39	15.48	15.57	15.66	15.75	15.84
4	Yearly	31,441.00	31,632.00	31,822.00	32,011.00	32,200.00	32,389.00	32,578.00	32,767.00	32,956.00	33,145.00
	Monthly	2,620.08	2,636.00	2,651.83	2,667.58	2,683.33	2,699.25	2,715.08	2,730.92	2,746.75	2,762.58
	Semi-Monthly	1,310.04	1,318.00	1,325.92	1,333.79	1,341.67	1,349.63	1,357.54	1,365.46	1,373.38	1,381.29
	Hourly	15.12	15.21	15.30	15.39	15.48	15.57	15.66	15.75	15.84	15.93
5	Yearly	31,632.00	31,822.00	32,011.00	32,200.00	32,389.00	32,578.00	32,767.00	32,956.00	33,145.00	33,334.00
	Monthly	2,636.00	2,651.83	2,667.58	2,683.33	2,699.25	2,715.08	2,730.92	2,746.75	2,762.58	2,778.41
	Semi-Monthly	1,318.00	1,325.92	1,333.79	1,341.67	1,349.63	1,357.54	1,365.46	1,373.38	1,381.29	1,389.20
	Hourly	15.21	15.30	15.39	15.48	15.57	15.66	15.75	15.84	15.93	16.02
6	Yearly	33,270.00	34,623.00	36,000.00	37,378.00	38,731.00	40,110.00	41,486.00	42,839.00	44,217.00	45,594.00
	Monthly	2,772.50	2,885.25	3,000.00	3,114.83	3,227.58	3,342.50	3,457.17	3,569.92	3,684.75	3,799.50
	Semi-Monthly	1,386.25	1,442.63	1,500.00	1,557.42	1,613.79	1,671.25	1,728.58	1,784.96	1,842.38	1,899.75
	Hourly	16.00	16.65	17.31	17.97	18.62	19.28	19.95	20.60	21.26	21.92
7	Yearly	36,570.00	38,067.00	39,586.00	41,081.00	42,602.00	44,097.00	45,617.00	47,114.00	48,609.00	50,130.00
	Monthly	3,047.50	3,172.25	3,298.83	3,423.42	3,550.17	3,674.75	3,801.42	3,926.17	4,050.75	4,177.50
	Semi-Monthly	1,523.75	1,586.13	1,649.42	1,711.71	1,775.08	1,837.38	1,900.71	1,963.08	2,025.38	2,088.75
	Hourly	17.58	18.30	19.03	19.75	20.48	21.20	21.93	22.65	23.37	24.10
8	Yearly	42,033.00	43,767.00	45,499.00	47,233.00	48,966.00	50,701.00	52,410.00	54,144.00	55,878.00	57,610.00
	Monthly	3,502.75	3,647.25	3,791.58	3,936.08	4,080.50	4,225.08	4,369.50	4,514.00	4,658.50	4,803.00
	Semi-Monthly	1,751.38	1,823.63	1,895.79	1,968.04	2,040.25	2,112.54	2,184.75	2,256.00	2,327.25	2,398.50
	Hourly	20.21	21.04	21.87	22.71	23.54	24.38	25.20	26.03	26.86	27.70
9	Yearly	48,302.00	50,297.00	52,290.00	54,285.00	56,280.00	58,277.00	60,271.00	62,241.00	64,235.00	66,231.00
	Monthly	4,025.17	4,191.42	4,357.50	4,523.75	4,690.00	4,856.42	5,022.58	5,188.75	5,354.92	5,521.08
	Semi-Monthly	2,012.58	2,095.71	2,178.75	2,261.88	2,345.00	2,428.21	2,511.29	2,594.38	2,677.46	2,760.54
	Hourly	23.22	24.18	25.14	26.10	27.06	28.02	28.98	29.92	30.88	31.84
10	Yearly	55,521.00	57,801.00	60,104.00	62,383.00	64,687.00	66,967.00	69,271.00	71,551.00	73,853.00	76,133.00
	Monthly	4,626.75	4,816.75	5,008.67	5,198.58	5,390.58	5,580.58	5,772.58	5,962.58	6,154.42	6,344.42
	Semi-Monthly	2,313.38	2,408.38	2,504.33	2,599.29	2,695.29	2,790.29	2,886.29	2,981.29	3,077.21	3,172.21
	Hourly	26.69	27.79	28.90	29.99	31.10	32.20	33.30	34.40	35.51	36.60
11	Yearly	61,054.00	63,571.00	66,089.00	68,605.00	71,121.00	73,663.00	76,181.00	78,698.00	81,216.00	83,733.00
	Monthly	5,087.83	5,297.58	5,507.42	5,717.08	5,926.75	6,136.08	6,345.08	6,554.00	6,762.50	6,971.00
	Semi-Monthly	2,543.92	2,648.79	2,753.71	2,858.54	2,963.38	3,069.29	3,174.21	3,279.08	3,384.00	3,488.88
	Hourly	29.35	30.56	31.77	32.98	34.19	35.41	36.63	37.84	39.05	40.26
12	Yearly	67,131.00	69,911.00	72,689.00	75,445.00	78,223.00	81,000.00	83,779.00	86,555.00	89,312.00	92,091.00
	Monthly	5,594.25	5,825.92	6,057.42	6,287.08	6,516.92	6,746.67	6,976.58	7,206.25	7,435.92	7,665.58
	Semi-Monthly	2,797.13	2,912.96	3,028.71	3,143.54	3,259.29	3,375.00	3,490.79	3,606.63	3,722.46	3,838.29
	Hourly	32.27	33.61	34.95	36.27	37.61	38.94	40.28	41.60	42.94	44.27

Hawkins County, Tennessee
Employee Payscale #3
Hawkins County Sheriff's Office
July 1, 2026 - June 30, 2027

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	68,131.00	70,175.00	72,281.00	74,449.00	76,683.00	78,983.00	81,353.00	83,793.00	86,307.00	88,896.00
	Monthly	5,677.58	5,847.92	6,023.42	6,204.08	6,390.25	6,581.92	6,779.42	6,982.75	7,192.25	7,408.00
	Semi-Monthly	2,838.79	2,923.96	3,011.71	3,102.04	3,195.13	3,290.96	3,389.71	3,491.38	3,596.13	3,704.00
	Hourly	32.76	33.74	34.75	35.79	36.87	37.97	39.11	40.29	41.49	42.74
Lieutenants	Yearly	57,650.00	59,379.00	61,161.00	62,995.00	64,885.00	66,832.00	68,837.00	70,902.00	73,029.00	75,220.00
	Monthly	4,804.17	4,948.25	5,096.75	5,249.58	5,407.08	5,569.33	5,736.42	5,908.50	6,085.75	6,268.33
	Semi-Monthly	2,402.08	2,474.13	2,548.38	2,624.79	2,703.54	2,784.67	2,868.21	2,954.25	3,042.88	3,134.17
	Hourly	27.72	28.55	29.40	30.29	31.19	32.13	33.09	34.09	35.11	36.16
Sgts / Det Admin Jail Sgts Training Sgts	Yearly	56,693.00	58,394.00	60,145.00	61,950.00	63,808.00	65,723.00	67,694.00	69,725.00	71,817.00	73,971.00
	Monthly	4,724.42	4,866.17	5,012.08	5,162.50	5,317.33	5,476.92	5,641.17	5,810.42	5,984.75	6,164.25
	Semi-Monthly	2,362.21	2,433.08	2,506.04	2,581.25	2,658.67	2,738.46	2,820.58	2,905.21	2,992.38	3,082.13
	Hourly	27.26	28.07	28.92	29.78	30.68	31.60	32.55	33.52	34.53	35.56
Corporals	Yearly	51,474.00	53,018.00	54,608.00	56,247.00	57,934.00	59,672.00	61,462.00	63,306.00	65,205.00	67,162.00
	Monthly	4,289.50	4,418.17	4,550.67	4,687.25	4,827.83	4,972.67	5,121.83	5,275.50	5,433.75	5,596.83
	Semi-Monthly	2,144.75	2,209.08	2,275.33	2,343.63	2,413.92	2,486.33	2,560.92	2,637.75	2,716.88	2,798.42
	Hourly	24.75	25.49	26.25	27.04	27.85	28.69	29.55	30.44	31.35	32.29
Deputy Patrol Deputy Corrections Deputy Court Admin Assistant	Yearly	48,103.00	49,546.00	51,033.00	52,563.00	54,140.00	55,765.00	57,438.00	59,161.00	60,935.00	62,764.00
	Monthly	4,008.58	4,128.83	4,252.75	4,380.25	4,511.67	4,647.08	4,786.50	4,930.08	5,077.92	5,230.33
	Semi-Monthly	2,004.29	2,064.42	2,126.38	2,190.13	2,255.83	2,323.54	2,393.25	2,465.04	2,538.96	2,615.17
	Hourly	23.13	23.82	24.54	25.27	26.03	26.81	27.61	28.44	29.30	30.18

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

RESOLUTION

No. 2026 07 08

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of
Commission in Regular Session, met this 27th day of July 2026.

RESOLUTION IN REF: **FIXING THE TAX LEVY FOR THE 2026 – 2027 FISCAL YEAR**

BE IT RESOLVED THAT:

The attached resolution be considered fixing the tax levy at \$1.6434 per \$100.00 taxable
property.

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

Seconded By Esq. _____

Date Submitted 07-13-2026

County Clerk _____

By: Mark Dewitte

Chairman _____

Mayor _____
Mark Dewitte, County Mayor

ACTION: AYE NAY PASSED

Roll Call _____

Voice Vote _____

Absent _____

Abstain _____

COMMITTEE ACTION

Mayor's Action: Approved _____ Veto _____

RESOLUTION FIXING THE TAX LEVY IN
HAWKINS COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

SECTION 1. BE IT RESOLVE by the Board of County Commissioners of Hawkins County, Tennessee, assembled in Regular Session on this 27th day of July, 2026, that the combined property tax rate for Hawkins County, Tennessee for the fiscal year beginning July 1, 2026, shall be \$1.6434 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
General	\$.7051
Highway/Public Works	.1497
General Purpose School	.3938
School Transportation	.1718
General Debt Service	.0333
Education Debt Service	.1315
General Capital Projects	.0208
Highway Capital Projects	.0126
Education Capital Projects	<u>.0248</u>
	<u>\$1.6434</u>

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Hawkins County, Tennessee which are in conflict with this resolution are hereby repealed.

SECTION 3. BE IT FURTHER RESOLVED, that all interest earned on the cash balances in the Central Cafeteria Fund be allocated back to that fund. All other interest earnings from operating funds shall be allocated to the debt service funds as follows: Twenty-Five Percent (25%) to the General Debt Service Fund and Seventy-Five Percent (75%) to the Education Debt Service Fund.

SECTION 4. BE IT FURTHER RESOLVED, that the tax rate allocation that continues to be re-allocated from General Debt Service Fund to General Capital Projects Fund be considered each year as a one fiscal year period. A tax rate sufficient for retiring the remaining outstanding debt MUST be reallocated to General Debt Service Fund in subsequent fiscal years.

SECTION 5. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 27th day of July, 2026

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

Exhibit A

Fund	Estimated Beginning Fund Balance & Restricted, Assigned or Committed Fund 6/30/2026	Estimated Revenue	Bond Proceeds	Note/ Loan Proceeds	Transfers from Other Funds	Proceeds from Capitalized Lease Obligations	Total Estimated Available Funds	Estimated Expenditures	Transfers to Other Funds	Total Appropri- ations	Estimated Ending Fund Balance & Restricted, Assigne- or Committed Fund 6/30/2027
General	\$ 13,608,188	\$ 24,339,436	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,947,624	\$ 27,419,420	\$ 294,157	\$ 27,713,577	\$ 10,234,047
Solid Waste	4,623,662	3,334,500	0	0	0	0	7,958,162	3,242,085	0	3,242,085	4,716,077
Drug Control Fund	688,257	23,400	0	0	0	0	711,657	132,100	0	132,100	579,557
Other Spec. Purp.(ARPA)	106,913	418,679	0	0	0	0	525,592	180,347	384,057	564,404	(38,812)
Highway	2,448,077	6,648,996	0	0	0	0	9,097,073	7,004,067	0	7,004,067	2,093,006
General Purpose School	8,896,468	63,874,370	0	0	0	0	72,770,838	68,901,394	5,106	68,906,500	3,864,338
Central Cafeteria	4,914,588	5,650,868	0	0	0	0	10,565,456	6,410,643	0	6,410,643	4,154,813
School Transportation	1,816,732	3,837,744	0	0	0	0	5,654,476	4,721,065	0	4,721,065	933,411
General Debt Service	1,717,246	838,782	0	0	0	0	2,556,028	784,650	0	784,650	1,771,378
Special Debt Service	0	0	0	0	0	0	0	0	0	0	0
Education Debt Service	5,994,618	4,221,570	0	0	106,657	0	10,322,845	4,000,440	0	4,000,440	6,322,405
General Capital Projects	1,576,686	1,722,181	0	0	571,557	0	3,870,424	1,467,003	0	1,467,003	2,403,421
Highway Capital Projects	821,096	608,838	0	0	0	0	1,429,934	211,000	0	211,000	1,218,934
Education Capital Projects	3,985,915	631,753	0	0	0	0	4,617,668	581,753	0	581,753	4,035,915
Total	\$ 51,198,446	\$ 116,151,117	\$ 0	\$ 0	\$ 678,214	\$ 0	\$ 168,027,777	\$ 125,055,967	\$ 683,320	\$ 125,739,287	\$ 42,288,490

HAWKINS COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUE FROM CURRENT PROPERTY TAXES
2026 - 2027 FY ASSESSMENTS BASED UPON ESTIMATED
ASSESSED VALUATION OF \$2,133,033,368

Exhibit B

Fund	Percentage of Tax Rate	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 6%	Net Estimated Collection of Taxes	Less City ADA Share	Net Estimated Collection of Taxes
<u>FY 2026-2027 FY Breakdown used to prepare budget, with total assessed valualton of \$2,133,033,368</u>							
General	42.9050%	\$ 0.7051	\$ 15,040,019	\$ 902,401	\$ 14,137,617	\$ 0	\$ 14,137,617
Highway/Public Works	9.1092%	0.1497	3,193,151	191,589	3,001,562	0	3,001,562
General Purpose School	23.9625%	0.3938	8,399,886	503,993	7,895,892	(1,228,700)	6,667,192
School Transportation	10.4539%	0.1718	3,664,551	219,873	3,444,678	0	3,444,678
General Debt Service	2.0263%	0.0333	710,300	42,618	667,682	0	667,682
Education Debt Service	8.0017%	0.1315	2,804,939	168,296	2,636,643	0	2,636,643
General Capital Projects	1.2657%	0.0208	443,671	26,620	417,051	0	417,051
Highway Capital Projects	0.7667%	0.0126	268,762	16,126	252,636	0	252,636
Education Capital Project	1.5091%	0.0248	528,992	31,740	497,253	0	497,253
Total Rate	<u>100.0000%</u>	<u>\$ 1.6434</u>	<u>\$ 35,054,271</u>	<u>\$ 2,103,256</u>	<u>\$ 32,951,015</u>	<u>\$ (1,228,700)</u>	<u>\$ 31,722,315</u>

One cent at 100% = 213,303.34

One cent at 94% = 200,505.14