

**LINCOLN COUNTY, TENNESSEE
ADOPTED BUDGET
FISCAL YEAR ENDING JUNE 30, 2023**

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**A Resolution Making Appropriations for the Various Funds, Departments, Institutions,
Offices, and Agencies of Lincoln County, Tennessee, for the year
beginning July 1, 2022 and ending June 30, 2023**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lincoln County, Tennessee, assembled in regular session on the 21st day of June, 2022, 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 Lincoln County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2022 and ending June 30, 2023 according to the following schedule:

GENERAL FUND

County Commission	\$ 203,866
County Mayor	243,789
County Attorney	85,267
Election Commission	459,090
Register of Deeds	282,365
Planning	341,715
County Buildings	1,560,177
Preservation of Records	21,456
Accounting and Budgeting	570,971
Property Assessor's Office	274,423
Reappraisal Program	67,567
County Trustee's Office	289,100
County Clerk's Office	368,971
Data Processing	170,383
Circuit Court	630,674
General Sessions Court	200,404
Chancery Court	272,684
Juvenile Court	207,198
Judicial Commissioners	52,243
Courtroom Security	218,087
Sheriff's Department	3,751,242
Jail	3,914,522
Fire Prevention and Control	535,741
Civil Defense	261,613
Local Health Center	636,528
Maternal and Child Health Services	62,750
Other Local Health Services	-
Regional Mental Health Center	-
Other Local Welfare Services	9,436
Sanitation Management	167,183
Other Public Health and Welfare	-
Other Public Health and Welfare	-
Adult Activities	14,350
Libraries	132,202
Parks and Fair Boards	37,000
Other Social, Cultural, and Recreational Service	-
Agricultural Extension Service	144,440
Forest Service	2,000
Soil Conservation	73,155
Industrial Development	372,825
Other Economic and Community Development	83,038
Airport	18,693
Veterans' Service	56,921
Contributions to other Agencies	15,000
Miscellaneous	506,695

Total General Fund	\$ 17,315,764
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SOLID WASTE / SANITATION FUND

Sanitation Management	\$ 86,400
Convenience Center	265,308
Other Waste Disposal	1,111,845
Postclosure Care Costs	85,000
Transfers Out	-

Total Solid Waste / Sanitation Fund **\$ 1,548,553**

DRUG CONTROL FUND

Drug Enforcement	\$ 52,000
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Total Drug Control Fund **\$ 52,000**

HIGHWAY / PUBLIC WORKS FUND

Administration	\$ 328,568
Highway and Bridge Maintenance	3,630,991
Operation and Maintenance of Equipment	852,024
Quarry Operations	400,830
Other Charges	145,000
Employee Benefits	106,000
Capital Outlay	660,000

Total Highway / Public Works Fund **\$ 6,123,413**

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program <i>(Instruction)</i>	\$ 19,202,055
Alternative Instruction Program <i>(Instruction)</i>	139,920
Special Education Program <i>(Instruction)</i>	2,634,195
Vocational Education Program <i>(Instruction)</i>	1,323,049
Student Body Education Program	101,338
Attendance	207,417
Health Services	8,400
Other Student Support	788,311
Regular Instruction Program <i>(Instructional Staff)</i>	1,193,360
Special Education Program <i>(Instructional Staff)</i>	194,626
Vocational Education Program <i>(Instructional Staff)</i>	158,964
Technology	51,720
Board of Education	950,518
Director of Schools	373,599
Office of the Principal	1,780,298
Operation of Plant	2,160,720
Maintenance of Plant	1,201,609
Transportation	1,968,747
Food Service Equipment	94,330
Community Services	17,440
Early Childhood Education	163,129
Capital Outlay	498,000

Total General Purpose School Fund **\$ 35,211,745**

CENTRAL CAFETERIA FUND

Food Service	\$ 2,394,142
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Total Central Cafeteria Fund **\$ 2,394,142**

EXTENDED SCHOOL PROGRAM FUND

Community Services	\$	128,000
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Total Extended School Program Fund	\$	128,000
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GENERAL DEBT SERVICE FUND

General Government Principal	\$	395,000
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Education Principal		850,000
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General Government Interest		159,588
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Education Interest		1,227,438
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General Government Other Charges		75,000
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Total General Debt Service Fund	\$	2,707,026
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EDUCATION CAPITAL PROJECTS FUND

Capital Outlay	\$	780,000
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Total Education Capital Projects Fund	\$	780,000
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BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within No Child Left Behind (NCLB), Individuals with Disabilities Education Act (IDEA - Part B and Preschool), Carl Perkins Vocational Fund and other federal grants by the Lincoln County Board of Education.

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

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

SECTION 3. 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 in Section 5-9-407, Tennessee Code Annotated. 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 Board of County Commissioners for transfers between 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 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 4. BE IT FURTHER RESOLVED that any appropriations made by this Resolution that covers the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division, or department for the year ending June 30, 2023. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. 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 State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2021-2022 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each 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 section of Title 9, Chapter 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, 2022.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for tax year 2021 and prior tax years and the interest and penalty thereon collected during tax year ending June 30, 2023 shall be apportioned to the various County funds according to the subdivision of the current tax levy in which they are collected. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that all unencumbered 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, 2023.

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

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

Passed this 21st day of June, 2022 in regular session.


Phyllis F. Counts, Lincoln County Clerk


William R. Newman, County Mayor

RESOLUTION FIXING THE TAX LEVY IN
LINCOLN COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2022

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SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lincoln County, Tennessee, assembled in regular session on this 21st day of June, 2022, that the combined property tax rate for Lincoln County, Tennessee for the year beginning July 1, 2022, shall be \$2.1020 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
General	\$ 0.9033
Highway / Public Works	0.1453
General Purpose School	0.6681
General Debt Service	0.2244
Education Capital Projects	<u>0.1609</u>
TOTAL TAX RATE	\$ 2.1020

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.


SECTION 3. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Lincoln County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED that this resolution takes 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 21st day of June, 2022 in regular session.



Phyllis F. Counts, Lincoln County Clerk



William R. Newman, County Mayor

A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT
ORGANIZATIONS OF LINCOLN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022

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

WHEREAS, the Lincoln County Legislative Body recognizes the various non-profit organizations located in Lincoln County and/or servicing Lincoln County have a great need of funds to carry on their non-profit work:

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lincoln County on this 21st day of June, 2022 that to promote the economic welfare of Lincoln County citizens:

1. Sixty-Two Thousand Five Hundred Dollars (\$62,500) be appropriated to the Fayetteville-Lincoln County Humane Society.
2. Nine Thousand Four Hundred Thirty-Six Dollars (\$9,436) be appropriated to the South Central Human Resource Agency.
3. Twelve Thousand Seven Hundred Fifty Dollars (\$12,750) be appropriated to the Fayetteville-Lincoln County Senior Citizens.
4. One Thousand Six Hundred Dollars (\$1,600) be appropriated to the Petersburg Senior Citizens.
5. One Hundred Thirty-Two Thousand Two Hundred and Two Dollars (\$132,202) be appropriated to the Fayetteville-Lincoln County Public Library.
6. Thirty-Seven Thousand Dollars (\$37,000) be appropriated to South Lincoln Recreation.
7. Two Thousand Dollars (\$2,000) be appropriated to the Tennessee Department of Agriculture Forestry Division.
8. One Hundred Sixty Three Thousand Thirty Eight Dollars (\$163,038) be appropriated to the Fayetteville-Lincoln County Industrial Development Board.
9. Twelve Thousand Five Hundred Dollars (\$12,500) be appropriated to the Fayetteville-Lincoln County Chamber of Commerce.
10. Eighteen Thousand Six Hundred Ninety Three Dollars (\$18,693) be appropriated to the Fayetteville-Lincoln County Airport.
11. Fifteen Thousand Dollars (\$15,000) be appropriated to Fayetteville Main Street.
12. Fifty-Five Thousand Dollars (\$55,000) be appropriated to Length of Service Award Program (LOSAP) on behalf of Volunteer Firemen.
13. Five Thousand Dollars (\$5,000) be appropriated to the Lincoln County Crimestoppers.
14. Two Hundred Fifty Dollars (\$250) be appropriated to A Secret Safe Place for Newborns of TN.

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 through 14 are made subject to the following conditions:

(1) That the non-profit organizations to which funds are appropriated shall file with the County Clerk and disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with the rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified with the chief financial officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.

(2) That said funds must be only used by the named non-profit organizations in furtherance of their non-profit purpose benefiting the general welfare of the residents of Lincoln County.

(3) That it is the expressed interest of the Board of County Commissioners of Lincoln County in providing these funds to the above named non-profit organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to non-profit organizations and so these appropriations are made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED that this resolution takes effect immediately upon passage and shall be spread upon the minutes of the Board of County Commissioners.

Passed this 21st day of June, 2022 in regular session


Phyllis F. Counts, Lincoln County Clerk


William R. Newman, County Mayor

Summary Statement of Proposed Operations by Fund Account for the Year Ending June 30, 2023 Lincoln County, Tennessee

FUND	ESTIMATED FUND BALANCE 7/1/2022	ESTIMATED REVENUE	TRANSFERS FROM OTHER FUNDS	TOTAL ESTIMATED REVENUES & OTHER SOURCES	ESTIMATED EXPENDITURES	TRANSFERS TO OTHER FUNDS	TOTAL APPROPRIATIONS	ESTIMATED FUND BALANCE 6/30/2023
General	\$ 6,489,639	\$ 13,865,263	\$ -	\$ 13,865,263	\$ 17,315,764	\$ -	\$ 17,315,764	\$ 3,039,138
Solid Waste / Sanitation	780,607	1,270,000	-	1,270,000	1,548,553	-	1,548,553	502,054
Drug Control	390,234	14,000	-	14,000	52,000	-	52,000	352,234
Highway / Public Works	3,263,656	5,009,864	-	5,009,864	6,123,413	-	6,123,413	2,150,107
General Purpose Schools	7,151,604	32,843,823	-	32,843,823	35,211,745	-	35,211,745	4,763,682
Central Cafeteria	410,883	2,367,747	-	2,367,747	2,394,142	-	2,394,142	384,488
Extended School Program	155,522	128,000	-	128,000	128,000	-	128,000	155,522
General Debt Service	2,923,143	2,636,239	-	2,636,239	2,707,026	-	2,707,026	2,852,356
Education Capital Projects	1,197,178	1,231,400	-	1,231,400	780,000	-	780,000	1,648,578
Totals	\$ 22,762,466	\$ 59,366,336	\$ -	\$ 59,366,336	\$ 66,260,643	\$ -	\$ 66,260,643	\$ 15,868,159

Lincoln County, Tennessee
Statement of Estimated Revenues from Current Property Taxes
2021 Assessments Based upon Estimated
Assessed Valuation of \$767,881,739

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Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 6.0%	Net Estimated Collection of Taxes
General	\$ 0.9033	\$ 6,936,276	\$ 416,177	\$ 6,520,099
Highway / Public Works	0.1453	1,115,732	66,944	1,048,788
General Purpose School	0.6681	5,130,218	307,813	4,822,405 *
General Debt Service	0.2244	1,723,127	103,388	1,619,739
Education Capital Projects	0.1609	1,235,522	74,131	1,161,391
Total	\$ 2.1020	\$ 16,140,875	\$ 968,453	\$ 15,172,422

* Represents total net estimated property taxes to be allocated to the county and city school systems based on average daily attendance (ADA).

School System	ADA	ADA %	Property Tax Allocation
County	4,491	76.2738%	\$ 3,678,230
City	1,397	23.7262%	1,144,175
Total	5,888	100.000%	\$ 4,822,405

Value of 1 penny	\$ 76,788
Estimated Collection Percentage	94.0%
Budget Value of 1 penny	\$ 72,181

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 6,502,453	\$ 6,361,215	\$ 6,520,099
40120	Trustee's Collections - Prior Year	175,334	120,000	170,000
40125	Trustee's Collections - Bankruptcy	22,831	18,000	20,000
40130	Cir Clk/Clk and Master Collection - Prior Year	56,474	25,000	30,000
40140	Interest and Penalty	31,099	30,000	30,000
40161	Payments in Lieu of Taxes - TVA	2,733	2,794	2,794
40162	Payments in Lieu of Taxes - Loc Utility	289,217	275,058	275,058
40163	Payments in Lieu of Taxes - Other	391,691	70,146	90,901
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	2,075,785	2,099,728	2,099,728
40220	Hotel/Motel Tax	149,487	165,000	165,000
40240	Wheel Tax	207,881	205,000	210,000
40250	Litigation Tax - General	78,295	80,000	80,000
40260	Litigation Tax - Special Purpose	90,017	90,000	90,000
40266	Litigation Tax - Courthouse by Commission Resol.	32,883	33,000	33,000
40268	Litigation Tax - Courthouse Security	77,101	80,000	80,000
40270	Business Tax	381,517	300,000	275,000
40275	Mixed Drink Tax	-	-	-
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	171,891	175,878	150,000
40330	Wholesale Beer Tax	-	-	-
	Total Local Taxes	\$ 10,736,689	\$ 10,130,819	\$ 10,321,580
41000	LICENSES AND PERMITS			
41140	Cable TV Franchise	\$ 104,881	\$ 105,000	\$ 105,000
41510	Beer Permits	3,899	4,200	4,500
41520	Building Permits	284,227	160,000	160,000
41590	Other Permits	45	100	500
	Total License and Permits	\$ 393,052	\$ 269,300	\$ 270,000

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
42000 FINES, FORFEITURES AND PENALTIES			
42100 CIRCUIT COURT			
42110 Fines	\$ 3,263	\$ 2,000	\$ 2,000
42120 Officer Costs	9,380	10,000	10,000
42130 Game and Fish Fines	-	-	-
42140 Drug Control Fines	3,082	4,000	4,000
42150 Jail Fees	4,274	4,000	4,000
42170 Judicial Commissioner Fees	-	-	-
42180 DUI Treatment Fines	348	200	200
42190 Data Entry Fee	2,789	2,500	2,500
42191 Courtroom Security Fee	344	350	300
42300 GENERAL SESSIONS COURT			
42310 Fines	27,484	20,000	20,000
42320 Officers Costs	48,568	40,000	40,000
42330 Game and Fish Fines	1,122	600	600
42340 Drug Control Fines	18,435	20,000	5,500
42341 Drug Court Fees	1,354	-	8,500
42350 Jail Fees	26,655	20,000	26,000
42370 Judicial Commissioner Fees	3,532	3,500	3,500
42380 DUI Treatment Fines	10,860	7,000	7,000
42390 Data Entry Fee	11,295	11,000	13,000
42391 Courtroom Security Fee	5,339	5,500	5,500
42400 JUVENILE COURT			
42410 Fines	2,408	-	-
42420 Officer Costs	139	200	300
42500 CHANCERY COURT			
42520 Officer Costs	1,272	1,500	3,000
42530 Data Entry Fee	2,793	2,500	2,500
42591 Courtroom Security Fee	7	50	50
42600 OTHER COURTS			
42610 Fines - JAIBG	2,950	28,225	28,225
42800 JUDICIAL DISTRICT DRUG PROGRAM			
42872 Victims Assistance Assessments	-	-	-
42900 OTHER FINES, FORFEITURES, PENALTIES			
42910 Proceeds from Confiscated Property	-	-	-
Total Fines, Forfeitures, and Penalties	<u>\$ 187,693</u>	<u>\$ 183,125</u>	<u>\$ 186,675</u>

**GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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	<u>ACTUAL FY 2020-21</u>	<u>ESTIMATED FY 2021-22</u>	<u>ESTIMATED FY 2022-23</u>
43000 CHARGES FOR CURRENT SERVICES			
43107 Residential Waste Collection Charges	\$ -	\$ -	\$ -
43120 Patient Charges	3,137	4,000	4,000
43140 Zoning Studies	14,600	10,000	10,000
43350 Copy Fees	457	600	100
43365 Archives and Records Management	5,075	5,000	5,000
43366 Greenbelt Late Application Fee	1,150	250	250
43370 Telephone Commissions	80,232	105,000	100,000
43380 Vending Machine Collections (E Cig)	-	-	-
43392 Data Processing Fee - Register	14,918	15,000	15,000
43394 Data Processing Fee - Sheriff	2,306	2,500	2,800
43395 Sexual Offender Registration Fee	6,150	6,500	6,500
43396 Data Processing Fee - County Clerk	3,920	3,000	3,000
43990 Other Charges for Services	1,273	2,000	2,000
Total Charges for Current Services	<u>\$ 133,218</u>	<u>\$ 153,850</u>	<u>\$ 148,650</u>
44000 OTHER LOCAL REVENUES			
44100 RECURRING ITEMS			
44110 Investment Income	\$ 108,289	\$ 100,000	\$ 100,000
44120 Lease/Rentals	86,400	86,400	86,400
44130 Sale of Materials and Supplies	24	-	-
44131 Commissary Sales	2,719	3,000	3,000
44170 Miscellaneous Refunds	64,315	60,000	32,000
44500 NONRECURRING ITEMS			
44530 Sale of Equipment	100	-	-
44540 Sale of Property	1,954	-	-
44560 Damages Recovered from Individuals	-	3,339	-
44570 Contributions and Gifts	-	-	-
Total Other Local Revenues	<u>\$ 263,801</u>	<u>\$ 252,739</u>	<u>\$ 221,400</u>
45000 FEES RECEIVED FROM COUNTY OFFICE			
45500 FEES IN LIEU OF SALARY			
45510 County Clerk	\$ 595,587	\$ 580,000	\$ 580,000
45520 Circuit Court Clerk	110,963	100,000	100,000
45540 General Sessions Court Clerk	207,953	220,000	220,000
45550 Clerk and Master	116,857	100,000	100,000
45580 Register	217,227	165,000	165,000
45590 Sheriff	8,760	10,000	12,000
45610 Trustee	420,438	470,000	460,000
Total Fees Received from County Office	<u>\$ 1,677,785</u>	<u>\$ 1,645,000</u>	<u>\$ 1,637,000</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46110	Juvenile Services Program	\$ 4,500	\$ 9,000	\$ 9,000
46175	On-Behalf Contributions for OPEB	-	-	-
46190	Other General Government Grants	-	11,449	-
46200	PUBLIC SAFETY GRANTS			
46210	Law Enforcement Training Programs	31,200	-	-
46300	HEALTH AND WELFARE GRANTS			
46310	Health Department Programs (Includes DGA)	217,670	459,070	514,398
46320	Public Health Nurses	-	-	-
46390	Other Health and Welfare Grants	26,168	41,470	-
46400	PUBLIC WORKS GRANTS			
46430	Litter Program	485	52,200	52,100
46490	Other Public Works Grant	-	-	-
46800	OTHER STATE REVENUES			
46835	Vehicle Certificate of Title Fees	8,294	8,500	8,500
46840	Alcoholic Beverage Tax	104,813	100,000	100,000
46850	Mixed Drink Tax	-	-	-
46852	State Revenue Sharing - Telecom	54,973	50,000	50,000
46855	Online Sports Taxes	9,665	20,000	20,000
46870	Emergency Hospital - Prisoners	-	-	-
46915	Contracted Prisoner Boarding	242,229	250,000	250,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46970	State Shared Sales Tax - Cities	5,257	5,135	5,135
46980	Other State Grants	958,781	407,262	-
46990	Other State Revenues	3,515	3,500	5,000
	Total State of Tennessee	\$ 1,682,714	\$ 1,432,750	\$ 1,029,297
47000	FEDERAL GOVERNMENT			
47180	Community Development	\$ -	\$ -	\$ -
47220	Civil Defense Reimbursement	49,850	49,850	50,161
47235	Homeland Security Grants	18,078	38,626	-
47250	Law Enforcement Grants	10,216	-	-
47301	COVID-19 Grant #1	-	-	-
47302	COVID-19 Grant #2	15,938	-	-
47303	COVID-19 Grant #3	511,755	-	-
47590	Other Federal Through State	370,977	-	-
47990	Other Direct Federal Revenue	-	22,642	-
	Total Federal Government	\$ 976,814	\$ 111,118	\$ 50,161
48000	OTHER GOVERNMENTS AND CITIZENS			
48100	OTHER GOVERNMENTS			
48130	Contributions	\$ 31,016	\$ 17,316	\$ -
48600	CITIZENS GROUPS			
48610	Donations	\$ 44,144	\$ 17,000	\$ 500
	Total Other Governments and Citizens	\$ 75,160	\$ 34,316	\$ 500
	TOTAL REVENUES	\$ 16,126,926	\$ 14,213,017	\$ 13,865,263

**GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
	OTHER SOURCES			
49600	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -
49700	Insurance Recovery	-	37	-
49800	Transfers In	-	-	-
	TOTAL REVENUES /OTHER SOURCES	\$ 16,126,926	\$ 14,213,054	\$ 13,865,263

EXPENDITURES / USES

51000	GENERAL GOVERNMENT			
51100	COUNTY COMMISSION			
191	Board and Committee Members Fees	\$ 121,656	\$ 121,868	\$ 121,868
201	Social Security	6,913	7,556	7,556
212	Employer Medicare	1,764	1,768	1,768
215	On-behalf Payments to OPEB	-	-	-
308	Consultants	-	-	-
316	Contributions	9,343	17,400	17,400
317	Software Services	5,424	1,500	11,000
320	Dues and Memberships	3,187	3,187	3,274
332	Legal Notices, Recording and Court Costs	9,104	7,500	10,000
348	Postal Charges	232	250	1,000
355	Travel	6,748	16,500	30,000
524	In-Service/Staff Development	-	-	-
599	Other Charges (Wells Hill)	-	-	-
	Total County Commission	\$ 164,371	\$ 177,529	\$ 203,866

GENERAL FUND (101)
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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
51300	COUNTY MAYOR			
101	County Official/Administration	\$ 93,170	\$ 102,614	\$ 103,346
161	Secretary(s)	24,132	26,524	25,193
162	Clerical Personnel	33,308	34,722	35,157
189	Other Salaries and Wages	3,979	5,000	5,000
201	Social Security	9,084	10,470	10,460
204	State Retirement	6,640	8,603	8,595
207	Medical Insurance	19,973	21,768	32,601
212	Employer Medicare	2,132	2,449	2,447
307	Communication	540	540	540
317	Data Processing Services	-	-	-
320	Dues and Memberships	3,053	3,163	3,200
328	Janitorial Services	-	-	-
332	Legal Notices, Recording and Court Costs	50	62	750
335	Maintenance and Repair Services - Buildings	-	-	-
336	Maintenance and Repair Services - Equipment	-	-	-
337	Maint/Repair Office Eq (Non-Recurring)	-	-	1,000
348	Postal Charges	317	1,000	1,000
355	Travel	1,696	5,000	5,000
399	Other Contracted Services	-	-	-
410	Custodial Supplies	-	-	-
413	Drugs and Medical Supplies	-	-	-
414	Duplicating Supplies (Copier Lease)	1,767	2,000	2,000
435	Office Supplies (Includes Paper)	2,559	2,500	3,500
437	Periodicals	645	1,000	1,000
499	Other Supplies and Materials	-	-	-
524	In-Service/Staff Development	399	2,500	2,500
599	Other Charges	-	-	-
708	Communication Equipment	-	-	-
709	Data Processing Equipment	-	-	-
719	Office Equipment	99	-	500
	Total County Mayor	\$ 203,543	\$ 229,915	\$ 243,789
51400	COUNTY ATTORNEY			
101	County Official/Administration	\$ 27,837	\$ 27,837	\$ 27,837
201	Social Security	1,726	1,726	1,726
212	Employer Medicare	404	404	404
332	Legal Notices, Recording and Court Costs	1,262	-	3,800
399	Other Contracted Services	24,117	40,000	50,000
599	Other Charges	1,500	1,500	1,500
	Total County Attorney	\$ 56,846	\$ 71,467	\$ 85,267

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		ACTUAL	ESTIMATED	ESTIMATED
		<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
51500	ELECTION COMMISSION (INCL VOTER REG)			
101	County Official/Administration	\$ 72,602	\$ 79,956	\$ 80,529
106	Deputy(ies)	62,984	63,480	69,988
192	Election Commission	10,900	6,100	22,400
193	Election Workers	78,441	1,950	114,657
201	Social Security	10,363	8,894	9,333
204	State Retirement	7,410	7,531	7,903
207	Medical Insurance	8,094	8,778	9,247
212	Employer Medicare	2,424	2,080	2,183
307	Communication	4,695	5,000	5,000
317	Data Processing Services (Software)	6,002	8,037	9,500
332	Legal Notices, Recording and Court Costs	9,599	5,000	20,000
334	Maintenance Agreements (Hardware)	13,211	19,708	20,100
337	Maint/Repair Office Eq (Non-Recurring)	319	500	500
348	Postal Charges	2,677	20,000	5,000
349	Printing, Stationery and Forms	5,080	10,000	15,000
399	Other Contracted Services	11,925	10,000	15,000
414	Duplicating Supplies (Copier Lease)	2,382	2,500	2,500
435	Office Supplies (Includes Paper)	2,978	3,500	3,500
499	Other Supplies and Materials	4,089	5,050	9,750
524	In-Service/Staff Development	758	1,127	12,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	-	-	-
731	Voting Machines	-	7,168	-
790	Other Equipment	5,015	25,000	25,000
	Total Election Commission	\$ 321,948	\$ 301,359	\$ 459,090
51600	REGISTER OF DEEDS			
101	County Official/Administration	\$ 80,668	\$ 88,841	\$ 89,477
106	Deputy(ies)	82,359	91,470	92,757
201	Social Security	9,308	11,179	11,299
204	State Retirement	7,854	9,466	9,567
207	Medical Insurance	30,765	42,722	46,745
212	Employer Medicare	2,193	2,615	2,642
307	Communication	-	-	-
317	Data Processing Services (Software)	17,600	17,500	17,500
320	Dues and Memberships	878	878	878
348	Postal Charges	428	800	800
414	Duplicating Supplies (Copier Lease)	1,260	1,260	1,000
435	Office Supplies (Includes Paper)	1,845	7,000	7,000
524	In-Service/Staff Development	1,042	1,700	1,700
719	Office Equipment	-	1,000	1,000
	Total Register of Deeds	\$ 236,200	\$ 276,431	\$ 282,365

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
51720	PLANNING			
101	County Official/Administration	\$ 58,266	\$ 61,716	\$ 62,680
161	Secretary	26,563	28,281	29,050
169	Part-time Personnel	-	10,742	-
189	Other Salaries and Wages	49,487	67,146	100,497
191	Board and Committee Members Fees	5,400	10,000	10,000
201	Social Security	7,892	11,296	13,471
204	State Retirement	7,049	8,250	10,092
207	Medical Insurance	18,895	25,525	37,440
212	Employer Medicare	1,846	2,642	3,151
307	Communication	520	2,160	2,160
309	Contracts with Government Agencies	-	4,500	4,500
312	Contracts with Private Agencies	780	-	-
317	Software Services	35,000	45,422	45,422
320	Dues and Memberships	754	2,000	2,000
321	Engineering Services	12,580	13,013	-
332	Legal Notices, Recording and Court Costs	994	2,752	2,752
335	Maintenance and Repair Service - Buildings	3,876	-	-
338	Maintenance and Repair Service - Vehicles	1,348	2,000	2,000
348	Postal Charges	256	1,000	1,000
351	Rentals	7,200	-	-
361	Permits	-	-	-
414	Copier Lease	1,467	2,000	2,000
425	Gasoline	2,475	4,000	4,000
435	Office Supplies (Includes Paper)	2,168	3,500	3,500
451	Uniforms	741	1,500	1,500
509	Refunds	-	-	-
524	In-Service/Staff Development	1,762	4,500	4,500
599	Other Charges	-	-	-
718	Motor Vehicle	-	61,794	-
719	Office Equipment	-	7,284	-
	Total Planning	<u>\$ 247,319</u>	<u>\$ 383,023</u>	<u>\$ 341,715</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
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		ACTUAL	ESTIMATED	ESTIMATED
		FY 2020-21	FY 2021-22	FY 2022-23
51800	COUNTY BUILDINGS			
101	County Official/Administration	\$ 49,740	\$ 52,831	\$ 54,438
166	Custodial Personnel	13,702	14,227	14,251
189	Employees' COLA Allocation	-	-	650,000
201	Social Security	3,825	4,158	4,259
204	State Retirement	2,487	2,774	2,858
207	Medical Insurance	-	-	-
212	Employer Medicare	916	972	996
304	Architects	-	-	-
307	Communication	3,467	3,430	3,500
308	Consultants	-	-	-
321	Engineering Services	10,000	-	-
328	Janitorial Services	94,099	95,000	104,500
335	Maintenance and Repair Service - Buildings	66,513	114,180	60,000
336	Maintenance and Repair Service - Equipment	37,302	76,136	40,000
338	Maintenance and Repair Service - Vehicles	53	1,000	1,000
347	Pest Control	1,807	1,589	2,200
359	Disposal Fees	1,200	1,200	1,800
410	Custodial Supplies	10,041	10,720	15,000
415	Electricity	77,909	96,000	96,000
425	Gasoline	405	1,000	1,000
434	Natural Gas	10,669	11,580	16,000
454	Water and Sewer	5,038	7,200	10,000
502	Building and Contents Insurance	370,914	415,000	425,000
599	Other Charges	-	10,000	-
715	Land	-	-	-
724	Site Development	9,586	925	-
730	Vocational Instruction Equipment	886	28,850	-
734	Disabilities Act Improvements	-	10,000	32,375
791	Other Construction	17,180	20,000	25,000
799	Other Capital Outlay	-	-	-
	Total County Buildings	\$ 787,739	\$ 978,772	\$ 1,560,177
51910	PRESERVATION OF RECORDS			
189	Other Salary and Wages	\$ 5,950	\$ 5,950	\$ 5,950
191	Board and Committee Members Fees	-	-	-
201	Social Security	369	369	369
212	Employer Medicare	86	87	87
348	Postal Charges	-	200	200
399	Other Contracted Services	4,725	10,000	10,000
415	Electricity	-	900	900
435	Office Supplies (Includes Paper)	100	1,000	1,000
454	Water and Sewer	-	300	300
499	Other Supplies and Materials	-	1,400	1,400
502	Building and Contents Insurance	-	500	500
719	Office Equipment	-	750	750
	Total Preservation of Records	\$ 11,230	\$ 21,456	\$ 21,456
	TOTAL GENERAL GOVERNMENT	\$ 2,029,196	\$ 2,439,952	\$ 3,197,725

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
52000	FINANCE			
52100	ACCOUNTING AND BUDGETING			
101	County Official/Administration	\$ 88,725	\$ 88,192	\$ 92,339
119	Accountants/Bookkeepers	178,847	218,780	276,272
201	Social Security	15,301	19,033	22,854
204	State Retirement	13,552	16,117	19,352
207	Medical Insurance	54,365	73,089	83,610
212	Employer Medicare	3,578	4,452	5,344
307	Communication	-	-	-
309	Contracts with Government Agencies	13,344	14,500	16,500
317	Data Processing Services (Software)	17,287	14,859	18,000
320	Dues and Memberships	744	1,200	1,200
332	Legal Notices, Recording and Court Costs	2,404	2,500	3,500
334	Maintenance Agreement (Hardware)	2,088	2,173	3,500
337	Maint/Repair Office Eq (Non-Recurring)	-	500	500
348	Postal Charges	5,184	5,000	5,000
349	Printing, Stationery and Forms	5,599	5,200	5,500
355	Travel	-	2,500	2,500
414	Duplicating Supplies (Copier Lease)	2,205	2,500	2,500
435	Office Supplies (Includes Paper)	4,128	4,500	5,000
499	Other Supplies and Materials	367	2,235	2,500
524	In-Service/Staff Development	408	2,000	2,000
719	Office Equipment	1,190	15,800	3,000
	Total Accounting and Budgeting	<u>\$ 409,316</u>	<u>\$ 495,130</u>	<u>\$ 570,971</u>

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STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
52300	PROPERTY ASSESSOR'S OFFICE			
101	County Official/Administration	\$ 80,668	\$ 88,841	\$ 89,477
106	Deputy(ies)	60,969	65,127	66,366
189	Other Salaries and Wages	25,641	14,448	24,900
191	Board and Committee Members Fees	2,772	4,000	4,000
201	Social Security	9,746	10,442	11,206
204	State Retirement	7,216	8,842	9,489
207	Medical Insurance	28,370	30,876	24,240
212	Employer Medicare	2,289	2,442	2,621
307	Communication	-	-	-
309	Contract with Government Agencies	-	4,000	4,000
312	Contracts with Private Agencies (Audit)	4,950	14,500	14,500
317	Data Processing Services	4,510	4,524	4,524
320	Dues and Memberships	1,700	1,800	1,800
332	Legal Notices, Recording and Court Costs	547	900	900
334	Maintenance Agreement (Hardware)	1,845	2,000	2,000
338	Maintenance and Repair Service - Vehicles	590	1,000	1,000
348	Postal Charges	2,677	2,500	2,500
355	Travel	233	1,500	1,500
414	Duplicating Supplies (Copier Lease)	1,931	3,000	3,000
425	Gasoline	706	2,000	2,000
435	Office Supplies (Includes Paper)	2,313	2,000	2,000
524	In-Service/Staff Development	500	1,900	1,900
718	Motor Vehicle	-	24,362	-
719	Office Equipment	473	500	500
	Total Property Assessor's Office	<u>\$ 240,646</u>	<u>\$ 291,504</u>	<u>\$ 274,423</u>
52310	REAPPRAISAL PROGRAM			
161	Secretary(s)	\$ 19,207	\$ 16,964	\$ 21,687
189	Other Salaries and Wages	30,075	29,311	33,116
201	Social Security	2,968	2,869	3,398
204	State Retirement	1,062	2,429	2,877
207	Medical Insurance	8,094	8,778	-
212	Employer Medicare	694	671	795
309	Contracts with Government Agencies	3,716	3,694	3,694
312	Contracts with Private Agencies	-	2,000	2,000
348	Postal Charges	-	-	-
	Total Reappraisal Program	<u>\$ 65,816</u>	<u>\$ 66,716</u>	<u>\$ 67,567</u>

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STATEMENT OF PROPOSED OPERATIONS
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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
52400	COUNTY TRUSTEE'S OFFICE			
101	County Official/Administration	\$ 80,668	\$ 88,841	\$ 89,477
106	Deputy(ies)	78,661	88,514	94,199
189	Other Salaries and Wages	6,118	6,000	6,000
201	Social Security	9,634	11,368	11,760
204	State Retirement	7,915	9,311	9,643
207	Medical Insurance	24,103	27,804	29,670
212	Employer Medicare	2,278	2,659	2,750
307	Communication	-	-	-
309	Contracts with Government Agencies	8,463	9,000	9,000
317	Data Processing Services (Software)	10,705	11,527	13,527
320	Dues and Memberships	998	1,100	1,100
332	Legal Notices, Recording and Court Costs	118	150	150
334	Maintenance Agreement (Hardware)	4,240	3,124	3,124
337	Maint/Repair Office Eq (Non-Recurring)	420	500	500
348	Postal Charges	8,199	9,400	9,400
414	Duplicating Supplies (Copier Lease)	614	950	950
435	Office Supplies (Includes Paper)	3,205	4,600	4,600
524	In-Service/Staff Development	1,789	2,750	2,750
719	Office Equipment	500	500	500
	Total County Trustee's Office	<u>\$ 248,628</u>	<u>\$ 278,098</u>	<u>\$ 289,100</u>
52500	COUNTY CLERK'S OFFICE			
101	County Official/Administration	\$ 80,668	\$ 88,841	\$ 89,477
106	Deputy(ies)	115,875	121,668	142,806
169	Part-time Personnel	6,835	7,500	7,500
201	Social Security	12,060	13,517	14,866
204	State Retirement	10,319	11,052	12,195
207	Medical Insurance	33,451	35,112	45,283
212	Employer Medicare	2,825	3,161	3,477
307	Communication	-	-	-
317	Data Processing Services (Software)	7,187	8,755	8,755
320	Dues and Memberships	1,083	971	971
334	Maintenance Agreement (Hardware)	12,228	13,124	13,683
348	Postal Charges	7,343	13,408	16,260
349	Printing, Stationary and Forms	1,900	2,000	2,000
414	Duplicating Supplies (Copier Lease)	679	898	898
435	Office Supplies (Includes Paper)	1,237	1,500	1,500
524	In-Service Staff Development	833	2,500	2,500
599	Other Charges	1,913	2,000	2,000
709	Data Processing Equipment	1,507	-	-
719	Office Equipment	1,300	1,000	4,800
	Total County Clerk's Office	<u>\$ 299,243</u>	<u>\$ 327,007</u>	<u>\$ 368,971</u>

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		ACTUAL	ESTIMATED	ESTIMATED
		FY 2020-21	FY 2021-22	FY 2022-23
52600	DATA PROCESSING			
101	County Official/Administration	\$ 58,216	\$ 61,716	\$ 62,680
201	Social Security	3,591	3,826	3,886
204	State Retirement	3,056	3,240	3,291
207	Medical Insurance	-	5,068	9,247
212	Employer Medicare	840	895	909
307	Communication	1,840	2,000	2,000
309	Contracts with Government Agencies	6,094	6,700	6,700
317	Software Services	7,239	7,920	18,670
333	Licenses	8,190	9,400	19,400
334	Maintenance Agreement (Hardware)	2,120	2,120	2,120
348	Postal Charges	-	100	100
399	Other Contracted Services	6,986	7,000	7,680
425	Gasoline	718	1,000	1,200
435	Office Supplies (Includes Paper)	339	500	500
524	In-Service/Staff Development	50	1,000	1,000
709	Data Processing Equipment	10,042	11,000	31,000
718	Motor Vehicle	-	-	-
	Total Data Processing	\$ 109,321	\$ 123,485	\$ 170,383
	TOTAL FINANCE	\$ 1,372,970	\$ 1,581,940	\$ 1,741,415
53000	ADMINISTRATION OF JUSTICE			
53100	CIRCUIT COURT			
101	County Official/Administration	\$ 80,668	\$ 88,841	\$ 89,477
162	Clerical Personnel	245,590	261,872	283,440
187	Overtime Pay	371	-	-
189	Other Salaries and Wages	1,050	4,000	4,000
194	Jury and Witness Fees	4,325	13,500	13,500
201	Social Security	18,953	21,992	23,369
204	State Retirement	15,010	18,412	19,578
207	Medical Insurance	52,121	76,331	91,631
212	Employer Medicare	4,500	5,143	5,465
307	Communication	1,771	1,800	1,800
312	Contracts with Private Agencies	-	-	-
317	Data Processing Services (Software)	24,198	25,506	27,250
320	Dues and Memberships	1,043	1,038	1,132
322	Evaluation and Testing	-	-	1,000
332	Legal Notices, Recording and Court Costs	1,811	5,000	5,000
333	License	-	9,200	9,200
334	Maintenance Agreement (Hardware)	25,347	16,383	18,332
337	Maint/Repair Office Eq (Non-Recurring)	-	500	500
348	Postal Charges	4,481	4,500	4,500
349	Printing, Stationery and Forms	5,611	6,000	6,000
355	Travel	-	-	-
399	Other Contracted Services	-	2,000	2,000
414	Duplicating Supplies (Copier Lease)	1,502	2,500	2,500
435	Office Supplies (Includes Paper)	8,285	9,500	10,500
524	In-Service/Staff Development	2,496	6,000	6,000
709	Data Processing Equipment	7,093	94,250	-
719	Office Equipment	542	3,500	4,500
	Total Circuit Court	\$ 506,768	\$ 677,768	\$ 630,674

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
53300	GENERAL SESSIONS COURT			
102	Judge(s)	\$ 148,255	\$ 150,032	\$ 157,083
201	Social Security	8,513	9,302	9,739
204	State Retirement	7,783	7,877	8,247
207	Medical Insurance	11,879	12,990	14,107
212	Employer Medicare	2,061	2,175	2,278
307	Communication	-	-	-
317	Software Services	-	-	-
320	Dues and Memberships	625	600	600
322	Evaluation and Testing	12,400	2,500	2,500
339	Matching Share	-	2,500	2,500
355	Travel	200	2,850	2,850
435	Office Supplies	366	500	500
	Total General Sessions Court	<u>\$ 192,082</u>	<u>\$ 191,326</u>	<u>\$ 200,404</u>
53400	CHANCERY COURT			
101	County Official/Administration	\$ 80,668	\$ 88,841	\$ 89,477
106	Deputy(ies)	101,637	106,603	108,705
189	Other Salaries and Wages	-	-	-
194	Jury and Witness Fees	-	-	2,500
201	Social Security	11,071	12,118	12,287
204	State Retirement	9,534	10,261	10,405
207	Medical Insurance	16,189	17,556	18,494
212	Employer Medicare	2,602	2,834	2,874
307	Communication	-	-	-
317	Software Services	11,655	12,285	13,125
320	Dues and Memberships	1,118	1,200	1,222
332	Legal Notices, Recording and Court Costs	-	-	-
334	Maintenance Agreement (Hardware)	454	470	495
337	Maint/Repair Office Eq (Non-Recurring)	68	96	500
348	Postal Charges	1,467	1,400	1,400
349	Printing, Stationery and Forms	1,064	1,200	1,200
414	Duplicating Supplies (Copier Lease)	1,223	1,500	1,500
435	Office Supplies (Includes Paper)	3,849	4,000	4,000
524	In-Service/Staff Development	3,577	4,000	4,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	-	4,157	500
	Total Chancery Court	<u>\$ 246,176</u>	<u>\$ 268,521</u>	<u>\$ 272,684</u>

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
53500	JUVENILE COURT			
103	Assistant(s)	\$ 46,574	\$ 48,704	\$ 49,436
112	Youth Service Officer	45,834	48,116	49,264
123	Guidance Personnel	-	-	-
140	Salary Supplements	10,000	10,000	10,000
189	Other Salaries and Wages	2,924	25,000	25,000
201	Social Security	6,304	8,173	8,289
204	State Retirement	5,523	6,921	7,019
207	Medical Insurance	15,678	17,006	17,901
212	Employer Medicare	1,474	1,911	1,939
307	Communication	480	1,000	1,000
348	Postal Charges	296	350	350
355	Travel	535	3,500	3,500
399	Other Contracted Services (Juvenile Bd.)	22,413	40,000	30,000
435	Office Supplies (Includes Paper)	2,381	3,500	3,500
599	Other Charges	-	-	-
	Total Juvenile Court	\$ 160,416	\$ 214,181	\$ 207,198
53700	JUDICIAL COMMISSIONERS			
189	Other Salaries and Wages	\$ 45,000	\$ 45,000	\$ 45,000
201	Social Security	2,790	2,790	2,790
212	Employer Medicare	652	653	653
307	Communication	1,872	2,000	2,000
524	In-Service/Staff Development	450	1,800	1,800
	Total Judicial Commissioners	\$ 50,764	\$ 52,243	\$ 52,243
53920	COURTROOM SECURITY			
106	Deputy (ies)	\$ 149,000	\$ 133,288	\$ 139,764
187	Overtime Pay	11,957	15,000	15,000
201	Social Security	9,675	9,194	9,595
204	State Retirement	8,452	7,785	8,125
207	Medical Insurance	25,840	24,239	25,859
212	Employer Medicare	2,263	2,150	2,244
307	Communication	457	150	2,200
335	Maintenance and Repair - Buildings	2,902	7,500	9,000
399	Other Contracted Services	5,621	5,930	6,300
451	Uniforms	-	-	-
524	In-Service/Staff Development	-	-	-
708	Communication Equipment	-	-	-
716	Law Enforcement Equipment	-	-	-
718	Motor Vehicles	-	-	-
		\$ 216,167	\$ 205,236	\$ 218,087
	TOTAL ADMINISTRATION OF JUSTICE	\$ 1,372,373	\$ 1,609,275	\$ 1,581,290

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
54000	PUBLIC SAFETY			
54110	SHERIFF'S DEPARTMENT			
101	County Official/Administration	\$ 88,735	\$ 97,727	\$ 98,425
103	Assistant(s)	114,935	128,600	135,000
106	Deputy(ies)	628,285	703,309	678,866
107	Detective(s)		41,195	48,812
108	Investigator (s)	186,445	195,518	207,619
109	Captain(s)	14,910	-	-
110	Lieutenant(s)	14,470	-	-
115	Sergeant(s)	292,939	255,435	267,352
119	Accountants/Bookkeepers	46,156	56,081	57,969
140	Salary Supplements	30,400	-	-
150	Nightwatchmen	-	-	-
168	Temporary Personnel	13,506	13,506	13,506
169	Part-Time Personnel	20,470	22,850	23,317
170	School Resource Officers	266,185	296,490	306,771
187	Overtime Pay	63,741	59,035	59,035
188	Bonus Payments	-	23,011	-
189	Other Salary and Wages	6,200	6,200	6,200
201	Social Security	105,788	116,309	117,978
204	State Retirement	90,237	98,487	99,901
207	Medical Insurance	247,864	283,628	300,091
212	Employer Medicare	25,069	27,201	27,592
307	Communication	33,076	40,000	40,000
309	Contracts with Govt. Agencies (Dispatch)	463,007	506,646	533,489
316	Contributions (CrimeStoppers)	5,000	5,000	5,000
320	Dues and Memberships	11,130	8,600	8,600
336	Maintenance and Repair - Equipment	2,522	-	3,000
337	Maint/Repair Ofc Equip (Non-Recurring)	-	-	2,500
338	Maintenance and Repair - Vehicles	91,531	100,000	80,000
340	Medical and Dental Services (Forensics)	56,130	25,000	25,000
348	Postal Charges (Including Rental)	933	2,500	3,500
353	Tow-In Services	551	2,000	2,000
355	Travel	1,118	2,500	5,000
414	Duplicating Supplies (Copier Lease)	1,397	1,400	1,600
425	Gasoline	108,570	170,000	232,000
431	Law Enforcement Supplies	14,832	15,300	15,300
435	Office Supplies (Includes Paper)	5,391	6,000	6,000
451	Uniforms	36,432	33,830	36,000
499	Other Supplies and Materials (Posse)	-	-	2,500
524	In-Service/Staff Development	7,472	5,000	11,000
599	Other Charges	7,842	8,100	8,100

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
708	Communication Equipment	1,293	-	1,500
716	Law Enforcement Equipment	-	800	8,719
718	Motor Vehicles	289,438	-	270,000
719	Office Equipment	1,109	1,000	2,000
790	Other Equipment	22,898	21,137	-
	Total Sheriff's Department	\$ 3,418,007	\$ 3,379,395	\$ 3,751,242
54120	SPECIAL PATROLS			
187	Overtime Pay	\$ 9,546	\$ 590	\$ -
201	Social Security	571	35	-
204	State Retirement	500	32	-
212	Employer Medicare	133	8	-
716	Law Enforcement Equipment	-	-	-
	Total Special Patrols	\$ 10,750	\$ 665	\$ -
54210	JAIL			
103	Assistant(s)	\$ 40,660	\$ 57,080	\$ 61,438
105	Supervisor/Director	42,204	54,204	58,762
110	Lieutenant(s)	34,495	51,195	55,290
115	Sergeant(s)	121,916	146,491	178,320
160	Guards	947,733	980,353	1,136,166
161	Secretary(s)	35,103	47,085	49,913
165	Cafeteria Personnel	92,934	48,814	68,589
167	Maintenance Personnel	71,870	81,059	88,741
187	Overtime Pay	126,922	128,000	75,000
189	Other Salary and Wages (Corporals)	167,490	157,683	191,178
201	Social Security	99,536	105,336	121,731
204	State Retirement	73,843	89,196	103,078
207	Medical Insurance	271,572	368,256	398,201
212	Employer Medicare	23,462	24,635	28,469
303	Ambulance Services	26,168	41,470	-
307	Communication	9,691	9,700	9,300
317	Data Processing Services (Software)	97,700	40,962	40,962
331	Legal Services	2,827	3,000	1,000
334	Maintenance Agreements	15,732	30,000	30,000
335	Maintenance and Repair - Buildings	69,999	37,000	37,000
336	Maintenance and Repair - Equipment	84,222	32,000	26,500
337	Maint/Repair Ofc Equip (Non-recurring)	-	-	1,000
338	Maintenance and Repair - Vehicles	8,323	21,575	15,000
340	Medical and Dental Services	230,172	197,000	279,000
347	Pest Control	1,480	1,480	1,770
348	Postal Charges	233	-	2,500
354	Transportation - Other than Students	6,480	21,000	8,600
359	Disposal Fees	3,360	3,360	3,360
410	Custodial Supplies	48,787	75,000	82,500
413	Drugs and Medical Supplies	24,291	54,000	40,000
414	Duplicating Supplies (Copier Lease)	1,670	1,670	2,756
415	Electricity	81,224	80,000	103,000

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	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
422 Food Supplies	202,380	305,500	352,000
425 Gasoline	11,764	24,000	36,400
434 Natural Gas	25,416	35,000	40,000
435 Office Supplies (Includes Paper)	8,823	9,375	9,375
441 Prisoners' Clothing	8,411	20,000	30,000
451 Uniforms	27,907	21,000	25,000
454 Water and Sewer	55,504	60,000	88,000
499 Other Supplies and Materials (Inmate)	4,372	9,375	9,375
524 In-Service/Staff Development	5,964	8,000	8,000
599 Other Charges	1,938	1,875	1,875
708 Communication Equipment	1,981	2,200	9,700
717 Maintenance Equipment	689	1,568	1,250
718 Motor Vehicles	-	-	-
719 Office Equipment	3,316	3,690	4,423
791 Other Construction	29,351	-	-
Total Jail	<u>\$ 3,249,915</u>	<u>\$ 3,490,187</u>	<u>\$ 3,914,522</u>

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	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
54310 FIRE PREVENTION AND CONTROL			
312 Contracts with Private Agencies	\$ -	\$ 1,500	\$ 1,500
316 Contributions (Volunteer Fireman LOSAP)	55,000	55,000	55,000
317 Data Processing Services	660	1,000	1,000
320 Dues and Memberships	740	1,840	1,840
335 Maintenance and Repair - Buildings	33,183	14,000	114,000
336 Maintenance and Repair - Equipment	23,754	15,000	6,000
338 Maintenance and Repair - Vehicles	38,677	40,000	40,000
348 Postal Charges	-	160	160
355 Travel	-	-	-
415 Electricity	15,388	23,000	23,000
422 Food Supplies	-	2,000	2,000
425 Gasoline	5,771	19,500	19,500
434 Natural Gas	9,718	14,500	14,500
435 Office Supplies (Includes Paper)	-	1,000	1,000
451 Uniforms	18,383	25,200	155,200
454 Water and Sewer	5,055	6,500	6,500
499 Other Supplies and Materials	11,780	12,000	12,000
506 Liability Insurance	4,375	4,341	21,841
524 In-Service/Staff Development	4,928	5,700	5,700
718 Motor Vehicles	-	-	-
790 Other Equipment	984	1,000	10,000
799 Other Capital Outlay	83,247	45,000	45,000
Total Fire Prevention Control	<u>\$ 311,643</u>	<u>\$ 288,241</u>	<u>\$ 535,741</u>

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
54410	CIVIL DEFENSE			
105	Supervisor/Director	\$ 62,398	\$ 66,077	\$ 67,221
106	Deputy	30,225	34,424	35,321
161	Secretary(s)	25,662	31,234	32,030
169	Part-Time Personnel	-	-	15,915
201	Social Security	7,201	8,168	9,330
204	State Retirement	6,210	6,916	7,065
207	Medical Insurance	10,859	17,556	18,494
212	Employer Medicare	1,684	1,910	2,182
304	Architects	-	-	-
307	Communications	5,310	6,370	6,370
317	Data Processing Services (Software)	11,362	18,000	18,000
320	Dues and Membership	278	300	300
332	Legal Notices, Recording & Court Costs	-	50	50
335	Maintenance and Repair - Buildings	598	2,500	2,500
336	Maintenance and Repair - Equipment	1,506	1,600	2,600
337	Maint/Repair Ofc Equip (Non-Recurring)	-	750	750
338	Maintenance and Repair - Vehicles	5,563	8,000	8,000
347	Pest Control	348	530	530
348	Postal Charges	76	175	175
355	Travel	-	1,000	1,000
399	Other Contracted Services	3,966	5,000	5,000
410	Custodial Supplies	-	400	400
414	Duplicating Supplies (Copier Lease)	1,788	1,700	1,700
415	Electricity	5,490	8,000	8,000
425	Gasoline	2,738	6,000	6,000
434	Natural Gas	1,824	3,100	3,100
435	Office Supplies	683	1,000	1,000
443	Road Signs	197	500	500
451	Uniforms	90	615	600
454	Water and Sewer	1,044	2,000	2,000
499	Other Supplies and Materials	1,346	1,200	1,200
524	In-Service/Staff Development	-	1,280	1,280
599	Other Charges	15	500	500
718	Motor Vehicle	-	31,250	-
719	Office Equipment	2,233	2,500	2,500
790	Other Equipment	-	-	-
791	Other Construction	7,908	-	-
799	Other Capital Outlay	18,521	38,626	-
	Total Civil Defense	\$ 217,123	\$ 309,231	\$ 261,613
	TOTAL PUBLIC SAFETY	\$ 7,207,438	\$ 7,467,719	\$ 8,463,118

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
55000	PUBLIC HEALTH AND WELFARE			
55110	LOCAL HEALTH CENTER			
189	Other Salaries and Wages	\$ 227,671	\$ 312,600	\$ 354,200
201	Social Security	12,767	19,381	21,961
204	State Retirement	9,905	16,412	18,596
207	Medical Insurance	40,547	62,832	71,193
210	Unemployment Compensation	-	-	-
212	Employer Medicare	3,131	4,533	5,136
302	Advertising	-	-	-
307	Communication	2,733	4,500	4,500
309	Contracts With Government Agencies	39,029	40,000	40,000
310	Contracts With Other Public Agencies	-	-	-
322	Evaluation and Testing	-	-	-
328	Janitorial Services	41,056	47,000	47,000
332	Legal Notices, Recording and Court Costs	-	-	-
336	Maintenance and Repair - Equipment	5,308	13,000	13,000
347	Pest Control	216	220	220
348	Postal Charges	-	100	100
355	Travel	1,874	7,500	7,500
359	Disposal Fee	480	480	480
399	Other Contracted Services	-	3,852	3,852
410	Custodial Supplies	-	80	80
413	Drugs and Medical Supplies	-	50	50
415	Electricity	9,660	10,400	10,400
434	Natural Gas	1,551	1,600	1,600
435	Office Supplies (Includes Paper)	101	700	700
454	Water and Sewer	1,594	3,500	3,500
499	Other Supplies and Materials	1,212	9,250	9,250
513	Workman's Compensation	-	-	-
524	In-Service/Staff Development	200	500	500
599	Other Charges	-	22,710	22,710
708	Communication Equipment	-	-	-
724	Site Development	-	-	-
799	Other Capital Outlay	-	-	-
	Total Local Health Center	<u>\$ 399,035</u>	<u>\$ 581,200</u>	<u>\$ 636,528</u>

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
55150	MATERNAL AND CHILD HEALTH SERVICE			
310	Contract with Public Agencies (Humane Society)	\$ 37,500	\$ 62,500	\$ 62,500
316	Contributions (Secret Place for Newborns in TN)	\$ -	\$ -	\$ 250
55190	OTHER LOCAL HEALTH SERVICES			
316	Contributions (Skills Development Center)	\$ -	\$ -	\$ -
55310	REGIONAL MENTAL HEALTH CENTER			
316	Contributions (Centerstone)	\$ 4,000	\$ -	\$ -
55590	OTHER LOCAL WELFARE SERVICES			
310	Contracts with Public Agencies (SCHRA)	\$ 9,158	\$ 9,158	\$ 9,436
599	Other Charges (Rebuild & Recover Disaster Grant)	\$ -	\$ -	\$ -
55710	SANITATION MANAGEMENT			
140	Salary Supplements	\$ 1,200	\$ 1,200	\$ 1,200
189	Other Salaries and Wages	32,384	33,110	34,693
201	Social Security	1,748	2,127	2,225
204	State Retirement	1,554	1,801	1,884
207	Medical Insurance	11,294	8,678	9,247
212	Employer Medicare	409	497	520
312	Contract with Private Agency (Dead Animal)	78,895	78,895	86,784
429	Instructional Supplies and Materials (ISWA)	15,657	15,660	15,630
599	Other Charges	37	15,000	15,000
	Total Sanitation Management	\$ 143,178	\$ 156,968	\$ 167,183
55900	OTHER PUBLIC HEALTH & WELFARE			
316	Contributions (Red Cross)	\$ -	\$ -	\$ -
599	Other Charges (TN Vocational)	-	-	-
	TOTAL PUBLIC HEALTH AND WELFARE	\$ 592,871	\$ 809,826	\$ 875,897
56000	SOCIAL, CULTURAL AND RECREATION			
56100	ADULT ACTIVITIES			
316	Contributions (Fayetteville Senior Citizens Center)	\$ 12,750	\$ 12,750	\$ 12,750
316-B	Contributions (Petersburg Senior Citizens Center)	1,600	1,600	1,600
56500	LIBRARIES			
310	Contract with Public Agency (Friends of Library)	\$ -	\$ -	\$ -
316	Contributions (Library)	118,101	118,101	132,202
56700	PARKS & FAIR BOARDS (REC. CENTERS)			
309	Contract with Government Agency	\$ -	\$ -	\$ -
310	Contract with Public Agency (Camp Blount)	-	-	-
316	Contributions (S. Lincoln Rec.)	22,000	22,000	37,000
56900	OTHER SOCIAL, CULTURAL & RECR.			
316	Contributions (Carriage House)	\$ -	\$ -	\$ -
	TOTAL SOCIAL, CULTURAL AND RECR.	\$ 154,451	\$ 154,451	\$ 183,552

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
57000	AGRICULTURE & NATURAL RESOURCE			
57100	AGRICULTURE EXTENSION SERVICE			
191	Board and Committee Member Fees	\$ 750	\$ 1,000	\$ 1,000
307	Communication	2,256	2,300	2,300
310	Contract with Public Agency	101,029	112,723	129,640
355	Travel	4,000	4,000	5,000
414	Duplicating Supplies (Copier Lease)	1,518	2,000	2,000
435	Office Supplies (Includes Paper)	-	500	500
719	Office Equipment	-	4,000	4,000
	Total Agriculture Extension Service	<u>\$ 109,553</u>	<u>\$ 126,523</u>	<u>\$ 144,440</u>
57300	FOREST SERVICE			
316	Contributions	\$ 2,000	\$ 2,000	\$ 2,000
455	Wood Products	-	-	-
	Total Forest Service	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
57500	SOIL CONSERVATION			
161	Secretary(s)	\$ 18,997	\$ 23,522	\$ 24,054
189	Other Salaries and Wages	23,980	28,174	29,630
201	Social Security	2,579	3,205	3,228
204	State Retirement	1,603	2,714	2,818
207	Medical Insurance	9,988	8,778	9,247
212	Employer Medicare	603	750	778
599	Other Charges	1,874	3,400	3,400
	Total Soil Conservation	<u>\$ 59,624</u>	<u>\$ 70,543</u>	<u>\$ 73,155</u>
	TOTAL AGRIC. & NATURAL RESOURCES	<u>\$ 171,177</u>	<u>\$ 199,066</u>	<u>\$ 219,595</u>
58000	OTHER OPERATIONS			
58120	INDUSTRIAL DEVELOPMENT			
309	Contracts with Government Agency	\$ -	\$ -	\$ -
310	Contracts with other Public Agencies (Horizon Industrial I	-	1,045,511	270,325
316	Contributions (IDB Operations)	102,754	102,500	102,500
	Total Industrial Development	<u>\$ 102,754</u>	<u>\$ 1,148,011</u>	<u>\$ 372,825</u>
58190	OTHER ECONOMIC AND COMMUNITY DEV			
309	Contracts with Government Agency (Spec Bldg Int.)	\$ -	\$ -	\$ -
310	Contracts with other Public Agencies (TIF)	60,538	60,538	60,538
316	Contributions (Chamber Commerce)	12,500	12,500	12,500
321	Engineering Services	-	-	-
325	Fiscal Agent Services	-	-	-
355	Travel	-	10,000	10,000
599	Other Charges	271,828	-	-
	Total Other Economic and Community Dev	<u>\$ 344,866</u>	<u>\$ 83,038</u>	<u>\$ 83,038</u>
58220	AIRPORT			
702	Airport Improvement	\$ 20,141	\$ 16,104	\$ 18,693

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
58300	VETERANS' SERVICE			
162	Clerical Personnel	\$ 16,088	\$ 16,088	\$ 32,078
169	Part-Time Personnel	-	-	-
201	Social Security	-	997	1,988
204	State Retirement	-	-	1,690
212	Employer Medicare	233	233	465
307	Communication	1,812	2,100	2,475
316	Contributions (Friends of Veterans)	1,500	-	-
332	Legal Notices, Recording and Court Costs	-	2,000	2,000
336	Maintenance and Repair Services - Equipment	-	-	-
338	Maintenance and Repair Service - Vehicles	580	1,000	1,000
348	Postal Charges	-	75	75
354	Transportation - Other than Students	4,724	7,000	7,000
355	Travel	-	1,500	2,500
414	Copier Lease	-	-	950
425	Gasoline	400	1,500	1,500
435	Office Supplies (Includes Paper)	12	2,000	2,000
599	Other Charges	694	700	1,200
718	Motor Vehicles	-	-	-
	Total Veterans' Service	<u>\$ 26,043</u>	<u>\$ 35,193</u>	<u>\$ 56,921</u>
58500	CONTRIBUTIONS TO OTHER AGENCIES			
316	Contributions (Main Street)	\$ 10,000	\$ 10,000	\$ 15,000
599	Other Charges	-	-	-
	Total Contributions to Other Agencies	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 15,000</u>
58801	COVID-19 GRANT #1			
328	Janitorial Services	\$ -	\$ -	\$ -
335	Maintenance and Repair Service - Buildings	-	-	-
336	Maintenance and Repair Service - Equipment	-	-	-
340	Medical and Dental Services	-	-	-
399	Other Contracted Services	-	-	-
410	Custodial Supplies	-	-	-
413	Drug and Medical Supplies	-	-	-
422	Food Supplies	-	-	-
435	Office Supplies (Includes Paper)	-	-	-
499	Other Supplies and Materials	-	-	-
599	Other Charges	97,445	-	-
709	Data Processing Equipment	-	-	-
719	Office Equipment	-	-	-
	Total COVID-19 Grant #1	<u>\$ 97,445</u>	<u>\$ -</u>	<u>\$ -</u>

**GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
58802	COVID-19 GRANT #2			
349	Printing, Stationery and Forms	\$ -	\$ -	\$ -
435	Office Supplies (Includes Paper)	-	-	-
499	Other Supplies and Materials	-	-	-
599	Other Charges	14,178	-	-
	Total COVID-19 Grant #2	<u>\$ 14,178</u>	<u>\$ -</u>	<u>\$ -</u>
58900	MISCELLANEOUS			
210	Unemployment Compensation	\$ 3,767	\$ 20,000	\$ 20,000
307	Communication	-	-	-
320	Dues and Memberships	5,458	5,458	8,795
340	Medical and Dental Services (Coroner)	18,000	18,000	18,000
341	Pauper Burials	-	3,000	3,000
508	Premiums on Corporate Surety Bond	-	5,000	5,000
510	Trustee's Commission	185,406	185,000	185,000
513	Workman's Compensation Insurance	224,860	250,000	250,000
599	Other Charges (Mayor's Discretionary)	28,930	16,900	16,900
	Total Miscellaneous	<u>\$ 466,421</u>	<u>\$ 503,358</u>	<u>\$ 506,695</u>
	TOTAL OTHER OPERATIONS	<u>\$ 970,225</u>	<u>\$ 1,795,704</u>	<u>\$ 1,053,172</u>
	TOTAL COUNTY GENERAL OPERATIONS	<u>\$ 13,982,324</u>	<u>\$ 16,057,933</u>	<u>\$ 17,315,764</u>
99100	TRANSFERS OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL EXPENDITURES / USES	<u>\$ 13,982,324</u>	<u>\$ 16,057,933</u>	<u>\$ 17,315,764</u>
	REVENUES / SOURCES OVER (UNDER) EXPENDITURES / USES	<u>\$ 2,144,602</u>	<u>\$ (1,844,879)</u>	<u>\$ (3,450,501)</u>
	BEGINNING FUND BALANCE	<u>\$ 6,189,916</u>	<u>\$ 8,334,518</u>	<u>\$ 6,489,639</u>
	ENDING FUND BALANCE	<u>\$ 8,334,518</u>	<u>\$ 6,489,639</u>	<u>\$ 3,039,138</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>REVENUE / SOURCES</u>				
43000	CHARGES FOR CURRENT SERVICES			
43106	Commercial and Ind. Waste Collection Charge	\$ 101,794	\$ 102,000	\$ 102,000
43107	Residential Waste Collection Charge	<u>1,128,121</u>	<u>1,130,000</u>	<u>1,130,000</u>
	Total Charges for Current Services	<u>\$ 1,229,915</u>	<u>\$ 1,232,000</u>	<u>\$ 1,232,000</u>
44000	OTHER LOCAL REVENUES			
44130	Sale of Supplies and Materials	\$ 1,618	\$ 3,000	\$ 3,000
44170	Miscellaneous Refunds	<u>173</u>	<u>5,000</u>	<u>5,000</u>
	Total Other Local Revenues	<u>\$ 1,791</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
46000	STATE OF TENNESSEE			
46390	Other Health and Welfare Grant	\$ -	\$ -	\$ -
46980	Other State Grants	-	-	-
46990	Other State Revenues	<u>23,663</u>	<u>30,000</u>	<u>30,000</u>
	Total State of Tennessee	<u>\$ 23,663</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
	TOTAL REVENUE / SOURCES	<u>\$ 1,255,369</u>	<u>\$ 1,270,000</u>	<u>\$ 1,270,000</u>

EXPENDITURES / USES

55000	PUBLIC HEALTH & WELFARE			
55710	SANITATION MANAGEMENT			
307	Communication	\$ -	\$ -	\$ -
316	Contribution (KFLCB)	-	-	-
335	Maintenance and Repair Service - Buildings	1,178	-	10,000
336	Maintenance and Repair Service - Equipment	-	-	10,000
350	Internet Connectivity	54	54	300
399	Other Contracted Services	42,000	42,000	42,000
415	Electricity	1,639	3,000	3,000
434	Natural Gas	34	50	100
454	Water and Sewer	195	250	1,000
733	Solid Waste Equipment	-	-	20,000
	Total Sanitation Management	<u>\$ 45,100</u>	<u>\$ 45,354</u>	<u>\$ 86,400</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
55732	CONVENIENCE CENTERS			
169	Part-Time Personnel	\$ 89,111	\$ 91,312	\$ 90,950
201	Social Security	5,525	5,661	5,639
212	Employer Medicare	1,292	1,324	1,319
307	Communication	724	720	1,000
310	Contracts with Other Public Agencies	122,025	125,000	125,000
321	Engineering Services	-	-	-
336	Maintenance and Repair Service - Equipment	5,473	7,000	10,000
415	Electricity	4,355	5,000	5,000
454	Water and Sewer	748	900	900
499	Other Supplies and Materials	763	500	500
733	Solid Waste Equipment	-	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay	-	1,344	25,000
	Total Convenience Centers	<u>\$ 230,016</u>	<u>\$ 238,761</u>	<u>\$ 265,308</u>
55759	OTHER WASTE DISPOSAL			
101	County Official/Administration (Solid Waste Director)	\$ 16,648	\$ 16,648	\$ 16,648
162	Clerical Personnel	34,556	36,196	-
201	Social Security	2,964	3,276	1,032
204	State Retirement	2,688	2,774	874
207	Medical Insurance	8,622	9,363	-
212	Employer Medicare	693	766	241
309	Contracts with Government Agency	108,968	109,000	110,000
310	Contracts with Other Public Agencies	804,416	900,000	850,000
321	Engineering Services	-	-	-
331	Legal Services	300	1,500	5,000
332	Legal Notices, Recording and Court Costs	15	20	750
348	Postal Charges	-	-	100
355	Travel	36	40	1,000
359	Disposal Fees	83,631	100,000	100,000
435	Office Supplies	280	-	500
510	Trustee's Commission	11,437	14,000	14,000
524	In-Service/Staff Development	-	75	500
599	Other Charges	960	1,200	1,200
701	Administration Equipment	3,551	-	10,000
718	Motor Vehicles	-	-	-
	Total Other Waste Disposal	<u>\$ 1,079,765</u>	<u>\$ 1,194,858</u>	<u>\$ 1,111,845</u>
55770	POSTCLOSURE CARE COSTS			
366	Contracts for Postclosure Care Costs	\$ 71,885	\$ 55,000	\$ 85,000
	Total Postclosure Care Costs	<u>\$ 71,885</u>	<u>\$ 55,000</u>	<u>\$ 85,000</u>
99100	TRANSFERS OUT			
590	Transfers Out	\$ -	\$ -	\$ -
	Total Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL EXPENDITURES / USES	<u>\$ 1,426,766</u>	<u>\$ 1,533,973</u>	<u>\$ 1,548,553</u>

**SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
REVENUES / SOURCES OVER (UNDER)			
EXPENDITURES / USES	<u>\$ (171,397)</u>	<u>\$ (263,973)</u>	<u>\$ (278,553)</u>
BEGINNING FUND BALANCE	<u>\$ 1,215,977</u>	<u>\$ 1,044,580</u>	<u>\$ 780,607</u>
ENDING FUND BALANCE	<u>\$ 1,044,580</u>	<u>\$ 780,607</u>	<u>\$ 502,054</u>

DRUG CONTROL FUND (122)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>REVENUE / SOURCES</u>				
42000	FINES, FORFEITURES, AND PENALTIES			
42100	CIRCUIT COURT			
42140	Drug Control Fines	\$ 5,964	\$ 3,500	\$ 9,000
42300	GENERAL SESSIONS COURT			
42340	Drug Control Fines	10,656	5,500	5,000
42865	Forfeitures and Seizures	3,052	58,668	-
42900	OTHER FINES, FORFEITURES, & PENALTIES			
42910	Proceeds from Confiscated Property	31,463	-	-
	Total Fines, Forfeitures, and Penalties	<u>\$ 51,135</u>	<u>\$ 67,668</u>	<u>\$ 14,000</u>
44500	NONRECURRING ITEMS			
44570	Contributions and Gifts	\$ -	\$ -	\$ -
	Total Nonrecurring Items	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
48600	Citizen Groups			
48610	Donations	\$ -	\$ -	\$ -
	Total Donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES / SOURCES	<u>\$ 51,135</u>	<u>\$ 67,668</u>	<u>\$ 14,000</u>
<u>EXPENDITURES / USES</u>				
54150	DRUG ENFORCEMENT			
316	Contributions	\$ -	\$ -	\$ -
319	Confidential Drug Enforcement Payments	20,000	20,000	20,000
338	Maintenance & Repair Service - Vehicles	-	-	-
353	Tow-In Services	1,660	1,000	2,000
399	Other Contracted Services	-	-	-
401	Animal Food and Supplies	5,665	12,000	8,000
431	Law Enforcement Supplies	721	6,000	15,000
499	Other Supplies and Materials	-	-	-
510	Trustee's Commission	672	2,000	2,000
524	In-Service/Staff Development	11,223	2,000	5,000
599	Other Charges	-	-	-
718	Motor Vehicles	-	-	-
	Total Drug Enforcement	<u>\$ 39,941</u>	<u>\$ 43,000</u>	<u>\$ 52,000</u>
	TOTAL EXPENDITURES / USES	<u>\$ 39,941</u>	<u>\$ 43,000</u>	<u>\$ 52,000</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 11,194</u>	<u>\$ 24,668</u>	<u>\$ (38,000)</u>
	BEGINNING FUND BALANCE	<u>\$ 354,372</u>	<u>\$ 365,566</u>	<u>\$ 390,234</u>
	ENDING FUND BALANCE	<u>\$ 365,566</u>	<u>\$ 390,234</u>	<u>\$ 352,234</u>

**HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
REVENUE / SOURCES				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 1,045,951	\$ 1,048,788	\$ 1,048,788
40120	Trustee's Collections - Prior Year	28,061	18,573	30,000
40125	Trustee's Collections - Bankruptcy	3,815	3,000	3,000
40130	Cir Clk/Clk & Master Collection - Prior Year	9,084	4,000	7,500
40140	Interest and Penalty	5,022	4,500	4,500
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	\$ 1,343,232	\$ 1,340,000	\$ 1,345,000
40280	Mineral Severance Tax	44,138	38,792	40,000
	Total Local Taxes	\$ 2,479,303	\$ 2,457,653	\$ 2,478,788
43000	CHARGES FOR CURRENT SERVICES			
43300	FEES			
43380	Vending Machine Collections	\$ -	\$ -	\$ -
	Total Charges for Current Services	\$ -	\$ -	\$ -
44000	OTHER LOCAL REVENUES			
44130	Sale of Materials and Supplies	\$ 4,630	\$ 12,000	\$ 5,000
44170	Miscellaneous Refunds	128	129,219	-
	Total Other Local Revenues	\$ 4,758	\$ 141,219	\$ 5,000
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	\$ -	\$ -	\$ -
	Total Other Local Revenues	\$ 4,758	\$ 141,219	\$ 5,000
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46410	Bridge Program	\$ -	\$ -	\$ -
46420	State Aid Program	389,080	637,895	-
46490	Other Public Works Grants	93,478	-	-
46920	Gasoline and Motor Fuel Tax	2,658,094	2,600,000	2,500,000
46930	Petroleum Special Tax	24,071	23,513	26,076
46980	Other State Grants	-	-	-
	Total State of Tennessee	\$ 3,164,723	\$ 3,261,408	\$ 2,526,076
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47230	Disaster Relief	\$ 565,662	\$ -	\$ -
	Total Federal Government	\$ 565,662	\$ -	\$ -
49000	OTHER SOURCES (NON-REVENUE)			
49700	Insurance Recovery	\$ -	\$ -	\$ -
	TOTAL REVENUE / OTHER SOURCES	\$ 6,214,446	\$ 5,860,280	\$ 5,009,864

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		ACTUAL	ESTIMATED	ESTIMATED
		FY 2020-21	FY 2021-22	FY 2022-23
<u>EXPENDITURES / USES</u>				
60000	HIGHWAYS			
61000	ADMINISTRATION			
101	County Official/Administration	\$ 88,735	\$ 88,735	\$ 99,787
103	Assistant(s)	51,936	53,295	59,466
119	Accountants/Bookkeepers	47,130	52,250	58,300
186	Longevity Pay	1,000	1,000	1,000
187	Overtime Pay	1,200	210	6,000
201	Social Security	11,591	12,120	13,922
204	State Retirement	9,975	10,263	11,789
207	Medical Insurance	20,517	25,014	27,148
212	Employer Medicare	2,739	2,835	3,256
307	Communication	2,947	3,500	3,500
320	Dues and Memberships	4,576	5,500	5,500
328	Janitorial Services	2,400	5,000	7,800
331	Legal Services	503	5,000	5,000
332	Legal Notices, Recording and Court Costs	-	1,000	1,000
337	Non-Recurring Office Equipment Repair	898	2,000	2,000
348	Postal Charges	414	1,200	1,200
349	Printing, Stationary and Forms	163	400	400
355	Travel	1,279	2,500	2,500
415	Electricity	5,409	12,000	15,000
435	Office Supplies	314	700	1,500
454	Water and Sewer	448	-	-
719	Office Equipment	-	2,500	2,500
	Total General Administration	\$ 254,174	\$ 287,022	\$ 328,568
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	Foremen	\$ 82,430	\$ 98,215	\$ 136,450
143	Equipment Operators	141,768	191,299	272,100
147	Truck Drivers	105,608	165,485	278,800
149	Laborers	87,660	121,035	159,750
186	Longevity Pay	5,500	6,000	6,000
187	Overtime Pay	4,987	2,098	51,000
201	Social Security	25,858	36,216	56,100
204	State Retirement	22,223	30,667	47,470
207	Medical Insurance	69,435	92,233	151,400
212	Employer Medicare	6,062	8,470	13,121
351	Rentals	600	4,000	4,000
399	Other Contracted Services	111,911	150,000	150,000
402	Asphalt	340,530	710,600	50,000
404	Asphalt - Hot Mix	1,996,389	2,000,000	2,000,000
408	Concrete	-	2,000	2,000
409	Crushed Stone	11,024	40,000	60,000
426	General Construction Materials	553	2,000	2,000
436	Other Road Materials	-	-	-
440	Pipe - Metal	94,452	100,000	150,000
443	Road Signs	23,488	40,000	40,000
455	Wood Products	-	800	800
	Total Highway & Bridge Maintenance	\$ 3,130,478	\$ 3,801,118	\$ 3,630,991

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanic(s)	\$ 120,406	\$ 104,125	\$ 151,831
186	Longevity Pay	1,000	1,000	1,500
187	Overtime Pay	2,962	1,393	8,000
201	Social Security	7,562	7,604	10,033
204	State Retirement	6,198	6,439	8,475
207	Medical Insurance	17,653	16,124	26,841
212	Employer Medicare	1,769	1,778	2,344
329	Laundry Service	1,252	3,500	3,500
336	Maintenance and Repair Service - Equipment	32,244	60,000	60,000
412	Diesel Fuel	79,806	175,000	225,000
418	Equipment and Machinery Parts	177,786	152,000	152,000
424	Garage Supplies	1,041	15,000	15,000
425	Gasoline	25,058	50,000	75,000
433	Lubricants	10,810	12,000	20,000
435	Office Supplies	-	-	-
442	Propane Gas	2,701	7,500	12,500
450	Tires and Tubes	38,300	60,000	75,000
499	Other Supplies and Materials	337	2,500	2,500
708	Communication Equipment	-	2,500	2,500
	Total Operation and Maintenance of Equipment	<u>\$ 526,885</u>	<u>\$ 678,463</u>	<u>\$ 852,024</u>
63400	QUARRY OPERATIONS			
141	Foremen	\$ 44,308	\$ 45,771	\$ 51,075
143	Equipment Operators	65,538	73,743	80,427
147	Truck Drivers	32,395	33,336	37,200
186	Longevity Pay	2,000	2,000	2,000
187	Overtime Pay	1,709	166	11,000
201	Social Security	9,181	9,611	11,270
204	State Retirement	8,001	8,138	9,541
207	Medical Insurance	22,090	24,644	28,676
212	Employer Medicare	2,147	2,248	2,641
323	Explosive and Drilling Service	-	65,000	65,000
336	Maintenance and Repair Service - Equipment	43,205	50,000	50,000
415	Electricity	24,485	30,000	45,000
454	Water and Sewer	1,226	3,200	4,000
524	In-Service/Staff Development	1,319	3,000	3,000
	Total Quarry Operations	<u>\$ 257,604</u>	<u>\$ 350,857</u>	<u>\$ 400,830</u>
65000	OTHER CHARGES			
415	Electricity	\$ -	\$ -	\$ -
510	Trustee's Commission	62,519	65,000	65,000
511	Vehicle and Equipment Insurance	55,000	80,000	80,000
	Total Other Charges	<u>\$ 117,519</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>
66000	EMPLOYEE BENEFITS			
210	Unemployment Compensation	\$ 441	\$ 5,000	\$ 5,000
513	Worker's Compensation Insurance	75,000	101,000	101,000
	Total Employee Benefits	<u>\$ 75,441</u>	<u>\$ 106,000</u>	<u>\$ 106,000</u>

**HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
68000	CAPITAL OUTLAY			
321	Engineering Services	\$ 41,171	\$ 60,000	\$ 60,000
705	Bridge Construction	270,031	300,000	300,000
706	Building Construction	3,375,413	-	-
713	Highway Construction	81,109	-	-
714	Highway Equipment	230,318	300,000	300,000
	Total Capital Outlay	<u>\$ 3,998,042</u>	<u>\$ 660,000</u>	<u>\$ 660,000</u>
	TOTAL EXPENDITURES / USES	<u>\$ 8,360,143</u>	<u>\$ 6,028,460</u>	<u>\$ 6,123,413</u>
	REVENUES / SOURCES OVER (UNDER) EXPENDITURES / USES	<u>\$ (2,145,697)</u>	<u>\$ (168,180)</u>	<u>\$ (1,113,549)</u>
	BEGINNING FUND BALANCE	<u>\$ 5,577,533</u>	<u>\$ 3,431,836</u>	<u>\$ 3,263,656</u>
	ENDING FUND BALANCE	<u>\$ 3,431,836</u>	<u>\$ 3,263,656</u>	<u>\$ 2,150,107</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 3,596,807	\$ 3,704,063	\$ 3,606,440
40120	Trustee's Collections - Prior Year	96,100	64,189	64,189
40125	Trustee's Collections - Bankruptcy	12,514	9,529	9,529
40130	Cir Clk/Clk and Master Collection - Prior Year	31,341	20,574	20,574
40140	Interest and Penalty	17,303	12,290	12,290
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	3,970,466	4,023,976	4,023,976
40275	Mixed Drink Tax	-	-	-
40300	STATUTORY LOCAL TAXES			
40330	Wholesale Beer Tax	123,340	110,000	100,000
40350	Interstate Telecommunications Tax	-	-	-
	Total Local Taxes	<u>\$ 7,847,871</u>	<u>\$ 7,944,621</u>	<u>\$ 7,836,998</u>
41000	LICENSES AND PERMITS			
41110	Marriage Licenses	\$ 1,664	\$ 1,500	\$ 1,500
	Total Licenses and Permits	<u>\$ 1,664</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
43000	CHARGES FOR CURRENT SERVICES			
43190	Other General Service Charges	\$ 200	\$ -	\$ -
43570	Receipts from Individual Schools	26,148	85,338	85,338
43581	Community Service Fees - Child	-	-	-
43990	Other Charges for Services	6,071	10,000	10,000
	Total Charges for Current Services	<u>\$ 32,419</u>	<u>\$ 95,338</u>	<u>\$ 95,338</u>
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 52,143	\$ -	\$ -
44120	Lease/Rentals	21,933	34,812	34,812
44130	Sale of Materials and Supplies	73	-	-
44145	Sale of Recycled Materials	-	-	-
44146	Refund of Telecommunication and Internet Fees	-	-	-
44165	Rebates	8,429	5,000	5,000
44170	Miscellaneous Refunds	42,336	42,000	45,000
44500	NONRECURRING ITEMS			
44510	Accrued Interest on Debt Issue	-	-	-
44530	Sale of Equipment	525	-	-
44540	Sale of Property	-	-	-
44560	Damages Recovered from Individuals	431	100	-
44570	Contributions and Gifts	-	-	-
	Total Other Local Revenues	<u>\$ 125,870</u>	<u>\$ 81,912</u>	<u>\$ 84,812</u>

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		<u>ACTUAL FY 2020-21</u>	<u>ESTIMATED FY 2021-22</u>	<u>ESTIMATED FY 2022-23</u>
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46175	On-behalf Contributions for OPEB	\$ 67,060	\$ -	\$ -
46500	STATE EDUCATION FUNDS			
46511	Basic Education Program	\$ 22,006,352	\$ 22,419,097	\$ 23,803,097
46515	Early Childhood Education	687,683	692,971	-
46520	School Food Service	-	-	-
46550	Driver Education	16,097	16,000	16,000
46590	Other State Education Funds	545,147	302,981	-
46591	Coordinated School Health	105,000	105,000	-
46594	Family Resource Centers	29,612	29,612	-
46595	Statewide Student Management System (SSMS)	-	5,789	-
46610	Career Ladder Program	65,701	59,566	55,000
46612	Career Ladder - Extended Contract	-	-	-
46640	Vocational Equipment	-	-	-
46800	OTHER STATE REVENUES			
46820	Income Tax	\$ 82,300	\$ -	\$ -
46830	Beer Tax	13,642	13,000	13,000
46840	Alcoholic Beverage Tax	-	-	-
46850	Mixed Drink Tax	-	-	-
46851	State Revenue Sharing - T.V.A.	812,383	787,000	750,000
46852	State Revenue Sharing - Telecommunications	-	-	-
46980	Other State Grants	-	5,000	-
46981	Safe Schools	92,120	87,669	-
46990	Other State Revenues	6,189	-	-
	Total State of Tennessee	<u>\$ 24,529,286</u>	<u>\$ 24,523,685</u>	<u>\$ 24,637,097</u>
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47311	Race to the Top - ARRA	\$ -	\$ -	\$ -
47590	Other Federal Through State	100,332	-	-
47640	ROTC Reimbursement	-	170,638	170,638
47650	Energy Grant	-	-	-
	Total Federal Government	<u>\$ 100,332</u>	<u>\$ 170,638</u>	<u>\$ 170,638</u>
48000	OTHER GOVERNMENT AND CITIZENS GROUPS			
48130	Contributions	\$ 14,343	\$ 10,000	\$ 17,440
48610	Donations	41,146	40,000	-
	Total Other Government and Citizen Groups	<u>\$ 55,489</u>	<u>\$ 50,000</u>	<u>\$ 17,440</u>
49000	OTHER SOURCES (NON-REVENUE)			
49600	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -
49700	Insurance Recovery	5,927	75,025	-
49800	Transfers In	-	-	-
	Total Other Sources (Non-Revenue)	<u>\$ 5,927</u>	<u>\$ 75,025</u>	<u>\$ -</u>
	TOTAL REVENUES / OTHER SOURCES	<u>\$ 32,698,858</u>	<u>\$ 32,942,719</u>	<u>\$ 32,843,823</u>

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>EXPENDITURES / USES</u>				
70000	GENERAL GOVERNMENT			
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION PROGRAM			
116	Teachers	\$ 10,498,252	\$ 10,628,303	\$ 12,811,024
117	Career Ladder Program	32,500	32,416	30,000
127	Career Ladder Extended Contract	-	-	14,000
128	Homebound Teachers	-	2,750	2,750
140	Salary Supplements (TIF Sustainability)	-	-	390,000
163	Educational Assistants	300,837	322,631	325,000
188	Bonus Payments	400,117	-	-
189	Other Salaries and Wages	-	-	350,000
195	Certified Substitute Teachers	17,636	18,430	36,000
198	Non-Certified Substitute Teachers	85,875	91,700	100,000
201	Social Security	657,345	665,168	711,000
204	State Retirement	933,780	982,997	1,151,000
205	Employee and Dependent Insurance	96,745	89,536	77,000
207	Medical Insurance	1,367,106	1,429,501	1,499,300
210	Unemployment Compensation	19,183	14,734	27,000
212	Employer Medicare	153,584	155,683	166,281
217	Retirement Hybrid Stabilization	100,579	171,721	181,700
316	Contributions	-	-	-
317	Software Services	80,508	100,000	225,000
330	Operating Lease Payments	340,220	350,000	392,000
336	Maintenance and Repair Service - Equipment	50,603	50,000	35,000
356	Tuition	-	-	-
399	Other Contracted Services	18,218	18,000	18,000
429	Instructional Supplies and Materials	142,588	100,000	100,000
449	Textbooks	372,580	150,000	269,000
499	Other Supplies and Materials	-	5,000	5,000
535	Fee Waivers	29,055	40,000	50,000
599	Other Charges	-	-	-
709	Data Processing Equipment	-	-	-
711	Furniture and Fixtures	20,574	25,000	25,000
722	Regular Instruction Equipment	239,299	185,000	185,000
790	Other Equipment	-	26,000	26,000
	Total Regular Instruction Program	\$ 15,957,184	\$ 15,654,570	\$ 19,202,055
71150	ALTERNATIVE INSTRUCTION PROGRAM			
116	Teachers	\$ 112,014	\$ 103,096	\$ 104,000
117	Career Ladder Program	1,000	1,000	-
201	Social Security	6,684	5,988	6,400
204	State Retirement	11,607	10,620	10,620
207	Medical Insurance	14,895	15,493	16,900
212	Employer Medicare	1,563	1,404	1,500
429	Instructional Supplies and Materials	-	500	500
	Total Alternative Instruction Program	\$ 147,763	\$ 138,101	\$ 139,920

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
71200	SPECIAL EDUCATION PROGRAM			
116	Teachers	\$ 1,163,431	\$ 1,194,765	\$ 1,222,600
117	Career Ladder Program	5,000	4,000	4,000
128	Homebound Teachers	2,525	4,794	5,000
163	Educational Assistants	400,694	425,398	449,900
171	Speech Pathologist	98,995	101,655	102,448
195	Certified Substitute Teachers	3,052	2,078	5,718
198	Non-Certified Substitute Teachers	25,800	19,150	32,063
201	Social Security	97,866	104,299	112,947
204	State Retirement	124,351	136,633	160,511
205	Employee and Dependent Insurance	144,931	137,661	136,700
207	Medical Insurance	192,212	204,166	209,595
212	Employer Medicare	23,092	24,426	26,415
217	Retirement Hybrid Stabilization	-	22,550	20,350
310	Contracts with Other Public Agencies	63,052	64,000	80,000
312	Contracts with Private Agencies	20,410	21,000	35,000
336	Maintenance and Repair Service - Equipment	151	500	1,000
429	Instructional Supplies and Materials	4,777	15,000	20,948
499	Other Supplies and Materials	2,788	4,000	4,000
725	Special Education Equipment	4,948	5,000	5,000
	Total Special Education Program	\$ 2,378,075	\$ 2,491,075	\$ 2,634,195
71300	VOCATIONAL EDUCATION PROGRAM			
116	Teachers	\$ 884,360	\$ 886,010	\$ 886,398
117	Career Ladder Program	3,000	2,001	2,000
195	Certified Substitute Teachers	-	1,000	1,500
198	Non-Certified Substitute Teachers	200	2,650	3,000
201	Social Security	51,590	53,521	55,360
204	State Retirement	83,104	84,844	91,505
207	Medical Insurance	112,783	115,527	120,791
212	Employer Medicare	12,127	14,062	12,950
217	Retirement Hybrid Stabilization	-	8,247	8,245
336	Maintenance and Repair Service - Equipment	5,917	5,000	10,000
429	Instructional Supplies and Materials	32,934	38,000	51,300
499	Other Supplies and Materials	-	-	-
599	Other Charges	44,535	40,000	30,000
730	Vocational Instruction Equipment	38,444	50,000	50,000
	Total Vocational Education Program	\$ 1,268,994	\$ 1,300,862	\$ 1,323,049
71400	STUDENT BODY EDUCATION PROGRAM			
140	Salary Supplements	\$ 30,857	\$ 10,333	\$ -
189	Other Salaries and Wages	22,162	75,000	75,000
201	Social Security	3,172	5,288	4,650
204	State Retirement	2,928	5,108	4,600
212	Employer Medicare	742	1,238	1,088
217	Retirement Hybrid Stabilization	-	1,486	-
599	Other Charges	-	-	16,000
	Total Student Body Education Program	\$ 59,861	\$ 98,453	\$ 101,338
	TOTAL INSTRUCTION	\$ 19,811,877	\$ 19,683,061	\$ 23,400,557

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
72000	SUPPORT SERVICES			
72110	ATTENDANCE			
105	Supervisor/Director	\$ 86,165	\$ 89,175	\$ 89,500
117	Career Ladder Program	1,000	1,000	1,000
189	Other Salaries and Wages	48,350	49,317	49,317
201	Social Security	8,260	8,554	8,669
204	State Retirement	11,490	11,876	11,911
205	Employee and Dependent Insurance	6,956	7,109	7,675
207	Medical Insurance	6,599	6,752	7,317
212	Employer Medicare	1,932	2,000	2,028
355	Travel	750	2,000	5,000
399	Other Contracted Services	69,170	17,000	25,000
	Total Attendance	<u>\$ 240,672</u>	<u>\$ 194,783</u>	<u>\$ 207,417</u>
72120	HEALTH SERVICES			
105	Supervisor/Director	\$ 75,373	\$ 93,479	\$ -
131	Medical Personnel	200,660	-	-
162	Clerical Personnel	20,109	20,512	-
201	Social Security	15,865	4,989	-
204	State Retirement	19,175	6,271	-
205	Employee and Dependent Insurance	28,111	7,109	-
207	Medical Insurance	11,420	3,364	-
212	Employer Medicare	3,754	1,633	-
217	Retirement Hybrid Stabilization	-	808	-
348	Postal Charges	-	-	-
355	Travel	-	353	-
413	Drugs and Medical Supplies	6,310	8,400	8,400
499	Other Supplies and Materials	-	-	-
	Total Health Services	<u>\$ 380,777</u>	<u>\$ 146,918</u>	<u>\$ 8,400</u>

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
72130	OTHER STUDENT SUPPORT			
117	Career Ladder Program	\$ -	\$ -	\$ -
123	Guidance Personnel	507,888	518,036	533,895
130	Social Workers	-	-	-
162	Clerical Personnel	-	-	-
170	School Resource Officer	-	-	-
189	Other Salaries and Wages	295	-	-
196	In-Service Training	-	-	-
201	Social Security	29,959	31,271	33,102
204	State Retirement	36,163	44,492	54,992
205	Employee and Dependent Insurance	3,474	3,667	-
207	Medical Insurance	44,824	46,535	64,480
212	Employer Medicare	7,034	7,313	7,742
217	Retirement Hybrid Stabilization	-	8,983	10,100
322	Evaluation and Testing	27,706	35,000	78,000
348	Postal Charges	-	-	-
355	Travel	-	-	-
399	Other Contracted Services	2,350	-	-
449	Textbooks	-	-	-
499	Other Supplies and Materials	2,300	-	-
524	In-Service/Staff Development	11,024	14,000	-
599	Other Charges	5,421	8,000	6,000
790	Other Equipment	72,663	64,309	-
	Total Other Student Support	\$ 751,101	\$ 779,606	\$ 788,311
72200	INSTRUCTIONAL STAFF			
72210	REGULAR INSTRUCTION PROGRAM			
105	Supervisor/Director	\$ 297,646	\$ 309,366	\$ 310,086
117	Career Ladder Program	4,000	4,000	4,000
129	Librarians	319,999	321,043	326,357
138	Instructional Computer Personnel	78,967	83,280	83,591
189	Other Salaries and Wages	17,715	19,282	19,282
196	In-Service Training	-	-	-
201	Social Security	42,385	44,250	46,086
204	State Retirement	69,911	72,246	75,588
205	Employee and Dependent Insurance	-	-	-
207	Medical Insurance	72,944	80,091	80,000
212	Employer Medicare	9,912	10,349	5,816
217	Retirement Hybrid Stabilization	-	3,575	3,575
340	Medical and Dental Services	-	-	-
355	Travel	6,525	10,000	10,779
399	Other Contracted Services	-	-	60,000
429	Instructional Supplies and Materials	4,200	4,200	4,200
432	Library Books/Media	12,339	15,000	20,000
499	Other Supplies and Materials	-	3,000	3,000
524	In-Service/Staff Development	8,713	40,000	96,000
599	Other Charges	17,646	35,000	45,000
	Total Regular Instruction Program	\$ 962,902	\$ 1,054,682	\$ 1,193,360

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
72220	SPECIAL EDUCATION PROGRAM			
105	Supervisor/Director	\$ 37,477	\$ 38,374	\$ 39,016
124	Psychological Personnel	59,024	-	-
161	Secretary(s)	29,065	29,921	30,194
162	Clerical Personnel	-	-	-
189	Other Salaries and Wages	60,220	58,585	64,883
201	Social Security	9,966	7,199	8,314
204	State Retirement	17,621	11,558	12,287
205	Employee and Dependent Insurance	7,082	7,446	8,965
207	Medical Insurance	20,186	8,355	14,022
212	Employer Medicare	2,349	1,684	1,945
308	Consultants	-	-	-
355	Travel	2,196	3,000	5,000
499	Other Supplies and Materials	738	3,000	3,000
524	In-Service/Staff Development	245	2,500	5,000
599	Other Chares	5,000	-	-
725	Special Education Equipment	-	2,000	2,000
	Total Special Education Program	\$ 251,169	\$ 173,622	\$ 194,626
72230	VOCATIONAL EDUCATION PROGRAM			
105	Supervisor/Director	\$ 68,251	\$ 70,866	\$ 71,153
117	Career Ladder Program	-	-	-
162	Clerical Personnel	18,447	19,012	19,173
189	Other Salary and Wages	-	-	-
201	Social Security	4,737	5,144	5,601
204	State Retirement	4,381	5,776	8,336
205	Employee and Dependent Insurance	7,012	7,263	8,191
207	Medical Insurance	8,853	9,102	10,032
212	Employer Medicare	1,110	1,203	1,310
217	Retirement Hybrid Stabilization	-	2,835	3,068
355	Travel	-	17,000	26,100
524	In-Service/Staff Development	-	2,000	3,000
599	Other Charges	-	3,000	3,000
	Total Vocational Education Program	\$ 112,791	\$ 143,201	\$ 158,964
	TOTAL INSTRUCTIONAL STAFF	\$ 2,699,412	\$ 2,492,812	\$ 2,551,078
72250	TECHNOLOGY			
317	Software Services	\$ 3,500	\$ 5,220	\$ 5,220
350	Internet Connectivity	34,589	46,500	46,500
	Total Technology	\$ 38,089	\$ 51,720	\$ 51,720
72290	OTHER PROGRAMS			
215	On-Behalf Payments for OPEB	\$ 67,060	\$ -	\$ -
	Total Other Programs	\$ 67,060	\$ -	\$ -

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
72300	GENERAL ADMINISTRATION			
72310	BOARD OF EDUCATION			
118	Secretary to Board	\$ 2,000	\$ 2,000	\$ 2,000
191	Board and Committee Members Fees	40,621	42,072	42,914
201	Social Security	2,325	2,569	2,785
204	State Retirement	105	123	125
212	Employer Medicare	617	640	694
305	Audit Services	12,900	18,000	15,000
317	Software Services	2,273	3,000	3,000
320	Dues and Memberships	12,812	13,000	15,000
331	Legal Services	16,281	10,000	25,000
355	Travel	479	6,000	8,000
506	Liability Insurance	330,489	376,000	385,000
510	Trustee's Commission	65,227	155,000	155,000
513	Worker's Compensation Insurance	183,686	200,000	250,000
533	Criminal Investigation of Applicants-TBI	5,611	12,500	17,500
599	Other Charges	17,012	28,500	28,500
	Total Board of Education	<u>\$ 692,438</u>	<u>\$ 869,404</u>	<u>\$ 950,518</u>
72320	DIRECTOR OF SCHOOLS			
101	County Official/Administration	\$ 154,912	\$ 160,773	\$ 160,773
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	73,455	75,598	75,872
189	Other Salaries and Wages	12,880	13,396	13,396
201	Social Security	12,192	13,005	15,565
204	State Retirement	20,109	20,784	20,646
205	Employee and Dependent Insurance	6,956	7,109	7,674
207	Medical Insurance	8,853	9,100	10,032
212	Employer Medicare	3,556	3,664	3,641
307	Communication	8,879	12,000	25,000
348	Postal Charges	-	500	500
355	Travel	10,388	15,000	15,000
435	Office Supplies	3,452	8,500	8,500
599	Other Charges	-	1,000	1,000
701	Administration Equipment	-	15,000	15,000
	Total Director of Schools	<u>\$ 316,632</u>	<u>\$ 356,429</u>	<u>\$ 373,599</u>

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
72400	SCHOOL ADMINISTRATION			
72410	OFFICE OF THE PRINCIPAL			
103	Assistant(s)	\$ 214,411	\$ 240,573	\$ 240,380
104	Principals	643,700	656,454	691,938
117	Career Ladder Program	3,000	3,000	3,000
139	Assistant Principals	5,625	-	-
161	Secretary(ies)	1,400	-	-
162	Clerical Personnel	303,935	309,644	311,794
201	Social Security	66,719	71,057	77,321
204	State Retirement	95,762	102,618	112,707
205	Employee and Dependent Insurance	79,895	71,986	89,087
207	Medical Insurance	49,612	66,394	74,347
212	Employer Medicare	15,762	16,618	18,084
217	Retirement Hybrid Stabilization	-	7,139	7,140
307	Communication	11,000	11,000	10,000
316	Contributions	40,000	40,000	40,000
355	Travel	-	5,000	10,000
414	Copier Lease	80,821	88,000	94,500
	Total Office of the Principal	<u>\$ 1,611,642</u>	<u>\$ 1,689,483</u>	<u>\$ 1,780,298</u>
72610	OPERATION AND MAINTENANCE OF PLANT			
166	Custodial Personnel	\$ 411,337	\$ 416,162	\$ 436,372
201	Social Security	24,146	25,017	27,056
204	State Retirement	19,216	18,048	22,910
205	Employee and Dependent Insurance	87,202	86,417	78,054
212	Employer Medicare	5,708	5,851	6,328
399	Other Contracted Services	17,135	20,000	20,000
410	Custodial Supplies	79,899	85,000	95,000
415	Electricity	944,393	1,000,000	1,150,000
434	Natural Gas	150,565	170,000	170,000
454	Water and Sewer	86,346	110,000	110,000
599	Other Charges	39,736	42,000	45,000
	Total Operation and Maintenance of Plant	<u>\$ 1,865,683</u>	<u>\$ 1,978,495</u>	<u>\$ 2,160,720</u>

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
72620	MAINTENANCE OF PLANT			
105	Supervisor/Director	\$ 81,269	\$ 84,129	\$ 84,440
167	Maintenance Personnel	261,604	264,043	311,064
189	Other Salaries and Wages	237,033	246,503	270,944
201	Social Security	34,824	36,394	39,873
204	State Retirement	34,272	35,404	38,028
205	Employee and Dependent Insurance	52,690	57,380	62,301
207	Medical Insurance	13,198	13,502	14,634
212	Employer Medicare	8,195	8,511	9,325
335	Maintenance and Repair Service - Building	87,130	100,000	100,000
336	Maintenance and Repair Service - Equipment	114,035	123,275	118,000
338	Maintenance and Repair Service - Vehicles	8,908	12,000	12,000
426	General Construction Materials	20,488	30,000	30,000
499	Other Supplies and Materials	25,978	35,000	35,000
599	Other Charges	27,518	51,000	51,000
701	Administration Equipment	-	-	-
712	Heating and Air Conditioning Equipment	16,295	25,000	25,000
	Total Maintenance of Plant	<u>\$ 1,023,437</u>	<u>\$ 1,122,141</u>	<u>\$ 1,201,609</u>
72700	MAINTENANCE EQUIPMENT			
72710	TRANSPORTATION			
105	Supervisor/Director	\$ 83,153	\$ 86,117	\$ 86,475
142	Mechanic(s)	86,897	88,892	100,109
146	Bus Drivers	643,038	626,879	580,939
161	Secretary	29,693	31,377	31,377
189	Other Salaries and Wages	57,897	85,904	42,000
201	Social Security	51,937	54,243	51,924
204	State Retirement	48,650	49,739	48,335
205	Employee and Dependent Insurance	34,883	37,853	145,806
207	Medical Insurance	9,894	10,517	12,138
212	Employer Medicare	12,860	13,192	12,144
307	Communication	4,359	4,500	4,500
340	Medical and Dental Services	7,172	6,000	7,000
425	Gasoline	166,807	300,000	350,000
433	Lubricants	7,192	8,000	10,000
450	Tires and Tubes	23,840	25,000	25,000
453	Vehicle Parts	67,125	80,000	100,000
499	Other Supplies and Materials	13,913	20,000	25,000
599	Other Charges	5,151	10,000	16,000
718	Motor Vehicles	93,986	71,658	-
729	Transportation Equipment	210,562	312,000	320,000
	Total Transportation	<u>\$ 1,659,009</u>	<u>\$ 1,921,871</u>	<u>\$ 1,968,747</u>
	TOTAL SUPPORT SERVICES	<u>\$ 9,973,402</u>	<u>\$ 10,482,355</u>	<u>\$ 11,038,289</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
73000	OPERATION OF NON-INSTRUCTIONAL			
73100	FOOD SERVICE			
105	Supervisor/Director	\$ 69,645	\$ 72,087	\$ 72,184
162	Clerical Personnel	14,996	11,843	8,138
165	Cafeteria Personnel	21,938	-	-
201	Social Security	5,660	5,191	4,980
204	State Retirement	8,222	8,047	7,863
207	Medical Insurance	-	-	-
212	Employer Medicare	1,541	1,214	1,165
336	Maintenance and Repair Service - Equipment	-	-	-
355	Travel	-	-	-
399	Other Contracted Services	-	-	-
499	Other Supplies and Materials	-	-	-
524	In-Service/Staff Development	-	-	-
599	Other Charges	-	-	-
	Total Food Service Equipment	\$ 122,002	\$ 98,382	\$ 94,330
73300	COMMUNITY SERVICES			
116	Teachers	\$ 155,112	\$ 200,000	\$ -
163	Educational Assistants	19,432	40,000	-
189	Other Salaries and Wages	35,974	36,695	-
201	Social Security	13,008	17,156	-
204	State Retirement	16,656	24,547	-
205	Employee and Dependent Insurance	-	-	-
212	Employer Medicare	3,053	7,058	-
217	Retirement Hybrid Stabilization	-	2,000	-
336	Maintenance and Repair Service - Equipment	-	-	-
348	Postal Charges	-	-	-
355	Travel	605	5,750	-
399	Other Contracted Services	-	-	-
422	Food Supplies	-	-	-
429	Instructional Supplies and Materials	-	-	-
449	Textbooks	-	-	-
499	Other Supplies and Materials	3,321	7,657	-
524	In-Service/Staff Development	10,384	23,690	17,440
599	Other Charges	871	1,000	-
790	Other Equipment	-	-	-
	Total Community Services	\$ 258,416	\$ 365,553	\$ 17,440
	TOTAL NON-INSTRUCTIONAL	\$ 380,418	\$ 463,935	\$ 111,770

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
73400	EARLY CHILDHOOD EDUCATION			
105	Supervisor/Director	\$ 40,014	\$ 40,803	\$ -
116	Teachers	422,610	431,300	88,088
131	Medical Personnel	12,581	-	-
163	Educational Assistants	124,974	128,049	21,052
189	Other Salaries and Wages	9,354	9,400	-
195	Certified Substitute Teachers	1,128	1,000	500
198	Non-Certified Substitute Teachers	5,595	10,000	5,000
201	Social Security	35,437	37,790	7,107
204	State Retirement	55,224	55,815	8,641
205	Employee and Dependent Insurance	-	-	-
207	Medical Insurance	101,300	112,160	16,078
212	Employer Medicare	8,338	8,843	1,663
217	Retirement Hybrid Stabilization	-	-	-
307	Communications	940	850	-
348	Postal Charges	-	-	-
355	Travel	120	400	-
429	Instructional Supplies and Materials	10,776	15,000	15,000
449	Textbooks	-	-	-
499	Other Supplies and Materials	-	490	-
524	In-Service/Staff Development	515	700	-
790	Other Equipment	13,999	3,500	-
	Total Early Childhood Education	\$ 842,905	\$ 856,100	\$ 163,129

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL FY 2020-21</u>	<u>ESTIMATED FY 2021-22</u>	<u>ESTIMATED FY 2022-23</u>
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
189	Other Salary and Wages	\$ -	\$ -	\$ -
201	Social Security	-	-	-
204	State Retirement	-	-	-
212	Employer Medicare	-	-	-
449	Textbooks	-	-	-
499	Other Supplies and Materials	-	-	-
599	Other Charges	-	-	-
715	Land	-	-	-
722	Regular Instruction Equipment	-	-	-
729	Transportation Equipment	-	-	-
791	Other Construction	385,273	398,000	498,000
799	Other Capital Outlay	-	-	-
	Total Capital Outlay	<u>\$ 385,273</u>	<u>\$ 398,000</u>	<u>\$ 498,000</u>
99100	OTHER FINANCING USES			
590	Transfers to Other Funds	500,000	-	-
	TOTAL EXPENDITURES / USES	<u>\$ 31,893,875</u>	<u>\$ 31,883,451</u>	<u>\$ 35,211,745</u>
	REVENUES / SOURCES OVER (UNDER) EXPENDITURES / USES	<u>\$ 804,983</u>	<u>\$ 1,059,268</u>	<u>\$ (2,367,922)</u>
	BEGINNING FUND BALANCE	<u>\$ 5,287,353</u>	<u>\$ 6,092,336</u>	<u>\$ 7,151,604</u>
	ENDING FUND BALANCE	<u>\$ 6,092,336</u>	<u>\$ 7,151,604</u>	<u>\$ 4,783,682</u>

**CENTRAL CAFETERIA FUND (143)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>REVENUE / SOURCES</u>				
43500	EDUCATION CHARGES			
43521	Lunch Payments - Children	\$ 36,781	\$ 10,000	\$ 409,656
43522	Lunch Payments - Adults	23,161	20,000	38,500
43523	Income from Breakfast	7,570	5,000	164,760
43524	Special Milk Sales	-	-	-
43525	A la Carte Sales	96,608	100,000	97,555
	Total Education Charges	<u>\$ 164,120</u>	<u>\$ 135,000</u>	<u>\$ 710,471</u>
44000	OTHER LOCAL REVENUES			
44110	Investment Income	\$ 786	\$ 1,200	\$ 2,500
44170	Miscellaneous Refunds	9,389	1,000	8,000
	Total Other Local Revenues	<u>\$ 10,175</u>	<u>\$ 2,200</u>	<u>\$ 10,500</u>
46500	STATE EDUCATION FUNDS			
46520	School Food Service	\$ 18,236	\$ 18,340	\$ 18,000
46800	OTHER STATE REVENUES			
46980	Other State Grants	-	-	-
	Total State of Tennessee	<u>\$ 18,236</u>	<u>\$ 18,340</u>	<u>\$ 18,000</u>
47100	FEDERAL THROUGH STATE			
47111	USDA School Lunch Program	\$ 1,078,192	\$ 1,080,000	\$ 976,872
47112	USDA - Commodities	134,947	148,000	150,000
47113	USDA Breakfast	510,572	510,000	390,600
47114	USDA - Other	-	40,000	111,304
47590	Other Federal Through State	-	-	-
	Total Federal Through State	<u>\$ 1,723,711</u>	<u>\$ 1,778,000</u>	<u>\$ 1,628,776</u>
47900	DIRECT FEDERAL REVENUE			
47990	Other Direct Federal Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
48600	CITIZENS GROUPS			
48610	Donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Citizens Groups	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES & OTHER SOURCES	<u>\$ 1,916,242</u>	<u>\$ 1,933,540</u>	<u>\$ 2,367,747</u>

CENTRAL CAFETERIA FUND (143)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>EXPENDITURES / USES</u>				
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73100	FOOD SERVICE			
105	Supervisor/Director	\$ -	\$ -	\$ -
165	Cafeteria Personnel	506,896	528,808	530,051
188	Bonus Payments	15,500	15,881	34,000
189	Other Salaries and Wages (Subs)	7,832	15,000	25,000
201	Social Security	31,008	33,600	36,522
204	State Retirement	26,314	27,580	29,613
205	Employer Medical Insurance	130,673	146,210	161,149
207	Medical Insurance	-	-	-
212	Employer Medicare	7,394	7,870	8,542
307	Communication	-	-	-
310	Contract with Other Public Agencies	816,365	858,358	1,260,735
312	Contracts with Private Agencies	-	-	-
320	Dues and Memberships	-	-	-
336	Maintenance and Repairs - Equipment	49,493	50,000	50,000
355	Travel	980	1,200	3,500
399	Other Contracted Services	6,778	10,000	10,000
410	Custodial Supplies	-	-	-
421	Food Preparation Supplies	125	4,000	5,000
422	Food Supplies	-	-	-
435	Office Supplies	4,807	5,000	6,000
451	Uniforms	-	-	-
469	USDA - Commodities	134,947	148,000	150,000
499	Other Supplies and Materials	1,247	2,000	4,000
509	Refunds	2,125	1,500	1,500
510	Trustee's Commission	8	20	30
513	Worker's Compensation Insurance	8,363	20,169	25,000
524	Inservice/Staff Development	640	1,000	1,500
599	Other Charges	2,755	1,200	2,000
710	Food Service Equipment	34,453	25,000	50,000
	Total Food Service	<u>\$ 1,788,703</u>	<u>\$ 1,902,396</u>	<u>\$ 2,394,142</u>
	TOTAL EXPENDITURES / USES	<u>\$ 1,788,703</u>	<u>\$ 1,902,396</u>	<u>\$ 2,394,142</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 127,539</u>	<u>\$ 31,144</u>	<u>\$ (26,395)</u>
	BEGINNING FUND BALANCE	<u>\$ 252,200</u>	<u>\$ 379,739</u>	<u>\$ 410,883</u>
	ENDING FUND BALANCE	<u>\$ 379,739</u>	<u>\$ 410,883</u>	<u>\$ 384,488</u>

**EXTENDED SCHOOL PROGRAM (146)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>REVENUE / SOURCES</u>				
43500	EDUCATION CHARGES			
43581	Community Service Fees - Children	\$ 71,826	\$ 113,000	\$ 128,000
	TOTAL REVENUE / SOURCES	\$ 71,826	\$ 113,000	\$ 128,000
<u>EXPENDITURES / USES</u>				
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73300	COMMUNITY SERVICES			
105	Supervisor/Director	\$ -	\$ -	\$ -
189	Other Salaries and Wages	50,898	75,000	75,000
201	Social Security	2,785	4,655	4,655
204	State Retirement	2,478	7,955	7,955
212	Employer Medicare	738	1,090	1,090
217	Retirement Hybrid Stabilization	166	3,000	3,000
510	Trustee's Commission	657	1,300	1,300
599	Other Charges	12,743	20,000	35,000
790	Other Equipment	-	-	-
	Total Operation of Non-Instructional Services	\$ 70,465	\$ 113,000	\$ 128,000
	TOTAL EXPENDITURES / USES	\$ 70,465	\$ 113,000	\$ 128,000
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	\$ 1,361	\$ -	\$ -
	BEGINNING FUND BALANCE	\$ 154,161	\$ 155,522	\$ 155,522
	ENDING FUND BALANCE	\$ 155,522	\$ 155,522	\$ 155,522

**GENERAL DEBT SERVICE FUND (151)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40110	Current Property Tax	\$ 2,405,708	\$ 1,619,739	\$ 1,619,739
40120	Trustee's Collections - Prior Year	64,580	28,683	65,000
40125	Trustee's Collections - Bankruptcy	8,781	5,000	11,500
40130	Cir Clk/Clk and Master Collection - Prior Year	20,907	3,500	10,000
40140	Interest and Penalty	11,338	6,000	10,000
40200	COUNTY LOCAL OPTION TAX			
40210	Local Option Sales Tax	-	-	-
40240	Wheel Tax	847,516	842,414	845,000
40300	STATUTORY LOCAL TAX			
40266	Litigation Tax - Jail	75,702	74,000	75,000
40350	Interstate Telecommunications Tax	-	-	-
	Total Local Taxes	<u>\$ 3,434,532</u>	<u>\$ 2,579,336</u>	<u>\$ 2,636,239</u>
44000	OTHER LOCAL REVENUES			
44110	Investment Income	\$ 6,597	\$ 125	\$ -
44120	Lease/Rentals	-	-	-
44170	Miscellaneous Refunds	-	-	-
	Total Other Local Revenues	<u>\$ 6,597</u>	<u>\$ 125</u>	<u>\$ -</u>
48000	OTHER GOVERNMENTS & CITIZENS GROUPS			
48130	Contributions	\$ -	\$ -	\$ -
	Total Other Governments & Citizens Groups	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
49000	OTHER SOURCES			
49400	Refunding Debt Issued	\$ -	\$ -	\$ -
49800	Transfers In	-	-	-
	Total Other Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUE / SOURCES	<u>\$ 3,441,129</u>	<u>\$ 2,579,461</u>	<u>\$ 2,636,239</u>

**GENERAL DEBT SERVICE FUND (151)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

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		<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>
<u>EXPENDITURES / USES</u>				
80000	DEBT SERVICE			
82110	GENERAL GOVERNMENT PRINCIPAL			
601	Principal on Bonds	\$ 431,125	\$ 300,000	\$ 310,000
602	Principal on Notes	80,000	85,000	85,000
82130	EDUCATION PRINCIPAL			
601	Principal on Bonds	\$ 1,508,875	\$ 810,000	\$ 850,000
610	Principal on Capital Leases	-	-	-
612	Principal on Other Loans	-	-	-
82210	GENERAL GOVERNMENT INTEREST			
603	Interest on Bonds	\$ 173,130	\$ 158,930	\$ 149,930
604	Interest on Notes	13,280	11,524	9,658
82230	EDUCATION INTEREST			
603	Interest on Bonds	\$ 1,342,076	\$ 1,267,938	\$ 1,227,438
613	Interest on Other Loans	-	-	-
82300	OTHER DEBT SERVICE			
82310	GENERAL GOVERNMENT OTHER			
510	Trustee's Commission	\$ 59,673	\$ 70,000	\$ 70,000
82330	EDUCATION			
606	Other Debt Issuance Charges	\$ 2,544	\$ 5,000	\$ 5,000
99000	OTHER USES			
99300	Payments to Refunded Debt Escrow Agent	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES / OTHER USES	\$ 3,610,703	\$ 2,708,392	\$ 2,707,026
	REVENUES / SOURCES OVER (UNDER) EXPENDITURES / OTHER USES	\$ (169,574)	\$ (128,931)	\$ (70,787)
	BEGINNING FUND BALANCE	\$ 3,221,648	\$ 3,052,074	\$ 2,923,143
	ENDING FUND BALANCE	\$ 3,052,074	\$ 2,923,143	\$ 2,852,356

**EDUCATION CAPITAL PROJECTS (177)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2023**

		ACTUAL FY 2020-21	ESTIMATED FY 2021-22	ESTIMATED FY 2022-23
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40110	Current Property Tax	\$ 367,893	\$ 1,200,000	\$ 1,200,000
40120	Trustee's Collection - Prior Year	9,880	22,000	22,000
40125	Trustee's Collection - Bankruptcy	1,287	3,500	3,500
40130	Cir Clk/Clk and Master Collection - Prior Yr	3,182	2,400	2,400
40140	Interest and Penalty	1,812	3,500	3,500
	TOTAL REVENUE / SOURCES	\$ 384,054	\$ 1,231,400	\$ 1,231,400
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44165	Rebates	99,238	-	-
44170	Miscellaneous Refunds	-	2,782	-
44500	NONRECURRING ITEMS			
44540	Sale of Property	\$ 56,100	\$ -	\$ -
	Total Other Local Revenues	\$ 155,338	\$ 2,782	\$ -
49000	OTHER SOURCES (NON-REVENUE)			
49600	Proceeds from Sale of Capital Assets	-	-	-
	Total Other Sources (Non-Revenue)	\$ -	\$ -	\$ -
	TOTAL REVENUE/SOURCES	\$ 539,392	\$ 1,234,182	\$ 1,231,400
<u>EXPENDITURES / USES</u>				
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
304	Architects	\$ -	\$ 10,000	\$ -
510	Trustee's Commission	7,669	28,000	30,000
799	Other Capital Outlay	1,006,154	576,603	750,000
	Total Capital Outlay	\$ 1,013,823	\$ 614,603	\$ 780,000
	TOTAL EXPENDITURES / USES	\$ 1,013,823	\$ 614,603	\$ 780,000
	REVENUES / SOURCES OVER (UNDER) EXPENDITURES / USES	\$ (474,431)	\$ 619,579	\$ 451,400
	BEGINNING FUND BALANCE	\$ 1,052,030	\$ 577,599	\$ 1,197,178
	ENDING FUND BALANCE	\$ 577,599	\$ 1,197,178	\$ 1,648,578