

LINCOLN COUNTY, TENNESSEE
ADOPTED BUDGET
FISCAL YEAR ENDING JUNE 30, 2024

TABLE OF CONTENTS

The Appropriation Resolution	Pages 2 - 5
The Tax Levy Resolution	Page 6
The Non-Profit Resolution	Page 7
Summary Statement of Proposed Operations	Page 8
Statement of Estimated Revenues from Current Property Taxes	Page 9
General Fund (101) Statement of Proposed Operations	Pages 10 - 33
Solid Waste/Sanitation Fund (116) Statement of Proposed Operations	Pages 34 - 36
Drug Control Fund (122) Statement of Proposed Operations	Pages 37 - 38
Highway/Public Works Fund (131) Statement of Proposed Operations	Pages 39 - 42
General Purpose School Fund (141) Statement of Proposed Operations	Pages 43 - 54
Central Cafeteria Fund (143) Statement of Proposed Operations	Pages 55 - 56
Extended School Program Fund (146) Statement of Proposed Operations	Page 57
General Debt Service Fund (151) Statement of Proposed Operations	Pages 58 - 59
Education Capital Projects Fund (177) Statement of Proposed Operations	Page 60

**A Resolution Making Appropriations for the Various Funds, Departments, Institutions,
Offices, and Agencies of Lincoln County, Tennessee, for the year
beginning July 1, 2023 and ending June 30, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lincoln County, Tennessee, assembled in regular session on the 18th day of July, 2023, 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, 2023 and ending June 30, 2024 according to the following schedule:

GENERAL FUND

County Commission	\$	169,905
County Mayor		261,547
County Attorney		63,923
Election Commission		418,510
Register of Deeds		333,324
Planning		353,546
County Buildings		895,675
Preservation of Records		21,456
Accounting and Budgeting		677,459
Property Assessor's Office		306,772
Reappraisal Program		99,094
County Trustee's Office		345,947
County Clerk's Office		443,731
Data Processing		156,926
Circuit Court		748,631
General Sessions Court		209,667
Chancery Court		313,054
Juvenile Court		236,371
Judicial Commissioners		52,243
Courtroom Security		238,142
Sheriff's Department		4,664,731
Jail		3,966,867
Fire Prevention and Control		473,391
Civil Defense		329,874
Local Health Center		734,588
Maternal and Child Health Services		62,750
Other Local Health Services		-
Regional Mental Health Center		-
Other Local Welfare Services		9,436
Sanitation Management		175,874
Other Public Health and Welfare		-
Other Public Health and Welfare		-
Adult Activities		13,550
Libraries		132,202
Parks and Fair Boards		22,000
Other Social, Cultural, and Recreational Service		-
Agricultural Extension Service		160,783
Forest Service		2,000
Soil Conservation		91,285
Industrial Development		378,888
Other Economic and Community Development		84,305
Airport		49,012
Veterans' Service		60,282
Contributions to other Agencies		15,000
American Rescue Plan Act		-
Miscellaneous		571,695
Total General Fund	\$	13,344,436

SOLID WASTE / SANITATION FUND

Sanitation Management	\$ 86,400
Convenience Center	279,439
Other Waste Disposal	1,217,386
Postclosure Care Costs	85,000
Transfers Out	-

Total Solid Waste / Sanitation Fund **\$ 1,668,225**

DRUG CONTROL FUND

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

HIGHWAY / PUBLIC WORKS FUND

Administration	\$ 352,802
Highway and Bridge Maintenance	4,267,788
Operation and Maintenance of Equipment	908,961
Quarry Operations	512,860
Other Charges	155,000
Employee Benefits	106,000
Capital Outlay	870,000

Total Highway / Public Works Fund **\$ 7,173,411**

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program <i>(Instruction)</i>	\$ 20,177,602
Alternative Instruction Program <i>(Instruction)</i>	149,005
Special Education Program <i>(Instruction)</i>	2,870,953
Vocational Education Program <i>(Instruction)</i>	1,400,606
Student Body Education Program	102,740
Attendance	211,242
Health Services	504,585
Other Student Support	884,516
Regular Instruction Program <i>(Instructional Staff)</i>	1,276,265
Special Education Program <i>(Instructional Staff)</i>	281,164
Vocational Education Program <i>(Instructional Staff)</i>	174,424
Technology	51,720
Board of Education	1,001,159
Director of Schools	397,899
Office of the Principal	1,851,805
Operation of Plant	2,459,598
Maintenance of Plant	1,355,665
Transportation	2,393,704
Food Service Equipment	103,529
Community Services	74,498
Early Childhood Education	206,629
Capital Outlay	1,723,000

Total General Purpose School Fund **\$ 39,652,308**

CENTRAL CAFETERIA FUND

Food Service	\$ 2,548,757
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Total Central Cafeteria Fund **\$ 2,548,757**

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	\$	405,000
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Education Principal		895,000
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General Government Interest		148,422
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Education Interest		1,184,938
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General Government Other Charges		75,000
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Total General Debt Service Fund	\$	2,708,360
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EDUCATION CAPITAL PROJECTS FUND

Capital Outlay	\$	1,530,000
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Total Education Capital Projects Fund	\$	1,530,000
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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, 2024. 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 2022-2023 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, 2023.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for tax year 2022 and prior tax years and the interest and penalty thereon collected during tax year ending June 30, 2024 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, 2024.

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, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 1st day of August, 2023 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, 2023

Page 6

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lincoln County, Tennessee, assembled in regular session on this 20th day of June, 2023, that the combined property tax rate for Lincoln County, Tennessee for the year beginning July 1, 2023, shall be \$2.8820 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	\$ 1.2933
Highway / Public Works	0.1453
General Purpose School	0.6681
General Debt Service	0.6144
Education Capital Projects	<u>0.1609</u>
TOTAL TAX RATE	\$ 2.8820

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 1st day of August, 2023 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, 2023

Page 7

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 18th day of July, 2023 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. Eight Hundred Dollars (\$800) 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. Twenty-Two Thousand Dollars (\$22,000) 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-Six Thousand Eight Hundred Five Dollars (\$166,805) 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. Forty-Nine Thousand Twelve Three Dollars (\$49,012) 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 1st day of August, 2023 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, 2024 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	\$ 5,718,835	\$ 17,839,609	\$ -	\$ 17,839,609	\$ 18,344,436	\$ -	\$ 18,344,436	\$ 5,214,008
Solid Waste / Sanitation	1,039,594	1,813,000	-	1,813,000	1,668,225	-	1,668,225	1,184,369
Drug Control	453,495	17,750	-	17,750	52,000	-	52,000	419,245
Highway / Public Works	3,995,475	5,163,477	-	5,163,477	7,173,411	-	7,173,411	1,985,541
General Purpose Schools	7,768,595	39,312,527	-	39,312,527	39,652,308	-	39,652,308	7,428,814
Central Cafeteria	589,398	2,253,600	-	2,253,600	2,548,757	-	2,548,757	294,241
Extended School Program	111,254	128,000	-	128,000	128,000	-	128,000	111,254
General Debt Service	3,067,179	5,775,292	-	5,775,292	2,708,360	-	2,708,360	6,134,111
Education Capital Projects	1,577,222	1,258,543	-	1,258,543	1,530,000	-	1,530,000	1,305,765
Totals	\$ 24,321,047	\$ 73,561,798	\$ -	\$ 73,561,798	\$ 73,805,497	\$ -	\$ 73,805,497	\$ 24,077,348

Lincoln County, Tennessee
Statement of Estimated Revenues from Current Property Taxes
2022 Assessments Based upon Estimated
Assessed Valuation of \$792,238,165

Page 9

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.0%	Net Estimated Collection of Taxes
General	\$ 1.2933	\$ 10,246,016	\$ 409,841	\$ 9,836,175
Highway / Public Works	0.1453	1,151,122	46,045	1,105,077
General Purpose School	0.6681	5,292,943	211,718	5,081,225 *
General Debt Service	0.6144	4,867,511	194,700	4,672,811
Education Capital Projects	0.1609	1,274,711	50,988	1,223,723
Total	\$ 2.8820	\$ 22,832,303	\$ 913,292	\$ 21,919,011

* 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	4,600	77.8298%	\$ 3,954,706
City	1,310	22.1702%	1,126,519
Total	5,910	100.000%	\$ 5,081,225

Value of 1 penny	\$ 79,224
Estimated Collection Percentage	96.0%
Budget Value of 1 penny	\$ 76,055

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 10

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 6,688,437	\$ 6,763,510	\$ 9,836,175
40120	Trustee's Collections - Prior Year	115,590	141,000	170,000
40125	Trustee's Collections - Bankruptcy	16,850	6,335	20,000
40130	Cir Clk/Clk and Master Collection - Prior Year	29,881	43,233	30,000
40140	Interest and Penalty	26,270	26,037	30,000
40161	Payments in Lieu of Taxes - TVA	2,794	2,794	2,794
40162	Payments in Lieu of Taxes - Loc Utility	275,057	287,642	287,642
40163	Payments in Lieu of Taxes - Other	72,030	78,770	76,618
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	2,271,786	2,200,000	2,200,000
40220	Hotel/Motel Tax	187,083	200,362	180,000
40240	Wheel Tax	209,811	210,000	210,000
40250	Litigation Tax - General	77,868	75,000	75,000
40260	Litigation Tax - Special Purpose	91,464	90,000	90,000
40266	Litigation Tax - Courthouse by Commission Resol.	33,242	33,000	33,000
40268	Litigation Tax - Courthouse Security	78,087	80,000	80,000
40270	Business Tax	451,935	468,198	400,000
40275	Mixed Drink Tax	-	-	-
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	175,888	177,790	177,000
40330	Wholesale Beer Tax	-	-	-
	Total Local Taxes	<u>\$ 10,804,073</u>	<u>\$ 10,883,671</u>	<u>\$ 13,898,229</u>
41000	LICENSES AND PERMITS			
41140	Cable TV Franchise	\$ 78,765	\$ 64,687	\$ 65,000
41510	Beer Permits	4,068	4,000	4,000
41520	Building Permits	143,756	368,100	140,000
41590	Other Permits	15	100	100
	Total License and Permits	<u>\$ 226,604</u>	<u>\$ 436,887</u>	<u>\$ 209,100</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 11

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
42000 FINES, FORFEITURES AND PENALTIES			
42100 CIRCUIT COURT			
42110 Fines	\$ -	\$ -	\$ -
42120 Officer Costs	8,860	8,000	10,000
42130 Game and Fish Fines	-	-	-
42140 Drug Control Fines	6,929	12,000	5,000
42150 Jail Fees	2,880	3,000	3,000
42170 Judicial Commissioner Fees	-	100	100
42180 DUI Treatment Fines	95	200	200
42190 Data Entry Fee	2,109	2,500	2,500
42191 Courtroom Security Fee	390	300	300
42300 GENERAL SESSIONS COURT			
42310 Fines	20,218	20,000	20,000
42320 Officers Costs	45,850	54,000	45,000
42330 Game and Fish Fines	660	600	600
42340 Drug Control Fines	23,546	10,000	10,000
42341 Drug Court Fees	-	-	-
42350 Jail Fees	18,525	20,000	25,000
42370 Judicial Commissioner Fees	3,263	3,500	3,500
42380 DUI Treatment Fines	7,933	7,000	7,000
42390 Data Entry Fee	11,370	11,500	13,000
42391 Courtroom Security Fee	6,197	5,500	5,500
42400 JUVENILE COURT			
42410 Fines	-	-	-
42420 Officer Costs	150	300	300
42451 Interpreter Fee	-	19	-
42500 CHANCERY COURT			
42520 Officer Costs	1,152	1,000	1,500
42530 Data Entry Fee	1,761	1,500	1,500
42591 Courtroom Security Fee	51	50	50
42600 OTHER COURTS			
42610 Fines - JAIBG	7,555	11,000	15,000
42800 JUDICIAL DISTRICT DRUG PROGRAM			
42872 Victims Assistance Assessments	-	-	-
42900 OTHER FINES, FORFEITURES, PENALTIES			
42910 Proceeds from Confiscated Property	-	-	-
Total Fines, Forfeitures, and Penalties	\$ 169,494	\$ 172,069	\$ 169,050

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 12

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
43000 CHARGES FOR CURRENT SERVICES			
43107 Residential Waste Collection Charges	\$ -	\$ -	\$ -
43120 Patient Charges	5,175	4,000	4,000
43140 Zoning Studies	10,941	10,000	10,000
43350 Copy Fees	1,071	1,000	100
43365 Archives and Records Management	5,240	4,000	5,000
43366 Greenbelt Late Application Fee	250	-	-
43370 Telephone Commissions	104,423	155,000	105,000
43380 Vending Machine Collections (E Cig)	-	-	-
43383 Titling and Registration	-	33,000	33,000
43392 Data Processing Fee - Register	14,130	12,000	14,000
43394 Data Processing Fee - Sheriff	2,336	2,500	2,500
43395 Sexual Offender Registration Fee	6,365	6,000	6,000
43396 Data Processing Fee - County Clerk	3,015	4,000	3,000
43990 Other Charges for Services	-	1,600	1,500
Total Charges for Current Services	<u>\$ 152,946</u>	<u>\$ 233,100</u>	<u>\$ 184,100</u>
44000 OTHER LOCAL REVENUES			
44100 RECURRING ITEMS			
44110 Investment Income	\$ 132,264	\$ 704,876	\$ 350,000
44120 Lease/Rentals	86,400	87,000	87,840
44130 Sale of Materials and Supplies	-	-	-
44131 Commissary Sales	3,800	3,000	3,000
44170 Miscellaneous Refunds	32,476	53,000	32,000
44500 NONRECURRING ITEMS			
44530 Sale of Equipment	-	-	-
44540 Sale of Property	-	-	-
44560 Damages Recovered from Individuals	3,544	9,500	-
44570 Contributions and Gifts	-	-	-
Total Other Local Revenues	<u>\$ 258,484</u>	<u>\$ 857,376</u>	<u>\$ 472,840</u>
45000 FEES RECEIVED FROM COUNTY OFFICE			
45500 FEES IN LIEU OF SALARY			
45510 County Clerk	\$ 625,345	\$ 622,335	\$ 600,000
45520 Circuit Court Clerk	97,767	113,000	111,000
45540 General Sessions Court Clerk	207,967	225,000	220,000
45550 Clerk and Master	104,820	102,000	102,000
45580 Register	208,194	169,000	168,000
45590 Sheriff	9,708	9,200	10,000
45610 Trustee	515,396	490,000	480,000
Total Fees Received from County Office	<u>\$ 1,769,197</u>	<u>\$ 1,730,535</u>	<u>\$ 1,691,000</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 13

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000
46175	On-Behalf Contributions for OPEB	-	-	-
46190	Other General Government Grants	-	-	-
46200	PUBLIC SAFETY GRANTS			
46210	Law Enforcement Training Programs	31,200	-	-
46300	HEALTH AND WELFARE GRANTS			
46310	Health Department Programs (Includes DGA)	192,948	514,398	640,230
46320	Public Health Nurses	-	-	-
46390	Other Health and Welfare Grants	41,470	40,795	-
46400	PUBLIC WORKS GRANTS			
46430	Litter Program	21,078	52,100	52,100
46490	Other Public Works Grant	-	-	-
46800	OTHER STATE REVENUES			
46835	Vehicle Certificate of Title Fees	9,675	8,500	8,500
46840	Alcoholic Beverage Tax	108,453	110,000	105,000
46845	Opioid Settlement Funds	-	223,862	-
46850	Mixed Drink Tax	-	-	-
46852	State Revenue Sharing - Telecom	54,776	54,000	50,000
46855	Online Sports Taxes	26,564	45,000	25,000
46870	Emergency Hospital - Prisoners	-	-	-
46915	Contracted Prisoner Boarding	285,402	260,000	250,000
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46970	State Shared Sales Tax - Cities	5,135	5,135	5,135
46980	Other State Grants	407,262	23,223	-
46990	Other State Revenues	11,667	2,500	5,000
	Total State of Tennessee	<u>\$ 1,219,794</u>	<u>\$ 1,363,677</u>	<u>\$ 1,165,129</u>
47000	FEDERAL GOVERNMENT			
47180	Community Development	\$ 2,800	\$ -	\$ -
47220	Civil Defense Reimbursement	-	50,161	50,161
47235	Homeland Security Grants	1,200	39,000	-
47250	Law Enforcement Grants	-	-	-
47301	COVID-19 Grant #1	-	-	-
47302	COVID-19 Grant #2	-	-	-
47303	COVID-19 Grant #3	-	-	-
47590	Other Federal Through State	225,446	-	-
47990	Other Direct Federal Revenue	34,091	550,709	-
	Total Federal Government	<u>\$ 263,537</u>	<u>\$ 639,870</u>	<u>\$ 50,161</u>
48000	OTHER GOVERNMENTS AND CITIZENS			
48100	OTHER GOVERNMENTS			
48130	Contributions	\$ 47,385	\$ 16,000	\$ -
48600	CITIZENS GROUPS			
48610	Donations	\$ 16,886	\$ 139,000	\$ -
	Total Other Governments and Citizens	<u>\$ 64,271</u>	<u>\$ 155,000</u>	<u>\$ -</u>
	TOTAL REVENUES	<u>\$ 14,928,400</u>	<u>\$ 16,472,185</u>	<u>\$ 17,839,609</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 14

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
	OTHER SOURCES			
49600	Proceeds from Sale of Capital Assets	\$ -	\$ 100,000	\$ -
49700	Insurance Recovery	24,317	9,495	-
49800	Transfers In	-	6,703,192	-
	TOTAL REVENUES /OTHER SOURCES	<u>\$ 14,952,717</u>	<u>\$ 23,284,872</u>	<u>\$ 17,839,609</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 15

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
<u>EXPENDITURES / USES</u>				
51000	GENERAL GOVERNMENT			
51100	COUNTY COMMISSION			
191	Board and Committee Members Fees 24 Elected	\$ 121,867	\$ 132,959	\$ 132,959
201	Social Security	6,926	8,244	8,244
212	Employer Medicare	1,767	1,928	1,928
215	On-behalf Payments to OPEB	-	-	-
308	Consultants	-	-	-
316	Contributions LC Schools Coord School Health	6,387	17,400	-
317	Software Services Comm Mtg-Opem Mtg Technology	6,750	11,000	-
320	Dues and Memberships	3,187	3,274	3,274
332	Legal Notices, Recording and Court Costs EVT	6,511	7,100	7,500
348	Postal Charges Pitney Bowes	299	300	1,000
355	Travel Conf Registration; meals; mileage	21,895	30,000	15,000
524	In-Service/Staff Development	-	-	-
599	Other Charges (Wells Hill)	-	-	-
	Total County Commission	<u>\$ 175,589</u>	<u>\$ 212,205</u>	<u>\$ 169,905</u>
51300	COUNTY MAYOR			
101	County Official/Administration 1 Elected CTAS 5%	\$ 102,552	\$ 103,346	\$ 108,513
161	Secretary(s) 1 employee	24,640	27,628	28,631
162	Clerical Personnel 1 employee	34,472	38,680	53,831
189	Other Salaries and Wages 1 PT employee	1,940	5,000	5,000
201	Social Security	9,643	10,829	12,150
204	State Retirement TCRS 6.85%	7,194	9,729	11,121
207	Medical Insurance 2 employees	19,566	20,703	22,219
212	Employer Medicare	2,255	2,533	2,842
307	Communication Verizon	540	540	540
317	Data Processing Services	-	-	-
320	Dues and Memberships ACM; ATVG; Chamber; Fay L.C.	3,263	3,200	3,200
328	Janitorial Services	-	-	-
332	Legal Notices, Recording and Court Costs EVT	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 Pitney Bowes	759	500	1,000
355	Travel per diem	4,030	5,000	2,500
399	Other Contracted Services	-	-	-
410	Custodial Supplies	-	-	-
413	Drugs and Medical Supplies	-	-	-
414	Duplicating Supplies (Copier Lease) Canon	1,868	2,000	2,000
435	Office Supplies (Includes Paper)	1,300	2,000	3,500
437	Periodicals	938	1,000	1,000
499	Other Supplies and Materials	-	-	-
524	In-Service/Staff Development CTAS; Assoc of TN; TCSA	2,332	2,500	1,250
599	Other Charges	-	-	-
708	Communication Equipment	-	-	-
709	Data Processing Equipment	-	-	-
719	Office Equipment	-	-	500
	Total County Mayor	<u>\$ 217,354</u>	<u>\$ 235,188</u>	<u>\$ 261,547</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 16

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
51400	COUNTY ATTORNEY			
101	County Official/Administration 1 employee	\$ 28,393	\$ 31,233	\$ 31,233
201	Social Security	1,760	1,937	1,937
212	Employer Medicare	412	453	453
332	Legal Notices, Recording and Court Costs EVT	694	3,800	3,800
399	Other Contracted Services Lawyer fees	46,075	50,000	25,000
599	Other Charges monthly @ \$125	1,500	1,500	1,500
	Total County Attorney	<u>\$ 78,834</u>	<u>\$ 88,923</u>	<u>\$ 63,923</u>
51500	ELECTION COMMISSION (INCL VOTER REG)			
101	County Official/Administration 1 Appointed CTAS 5%	\$ 79,908	\$ 80,529	\$ 84,556
106	Deputy(ies) 2 employees	62,980	69,988	106,344
192	Election Commission	3,900	12,483	16,500
193	Election Workers various	1,709	84,000	57,941
201	Social Security	9,042	9,714	11,836
204	State Retirement TCRS 6.85%	7,739	10,732	13,077
207	Medical Insurance 1 employee	8,518	8,784	9,438
212	Employer Medicare	2,349	2,272	2,768
307	Communication	1,772	26,214	5,000
317	Data Processing Services (Software) Embry Consulting	3,502	6,002	9,500
332	Legal Notices, Recording and Court Costs EVT	6,036	19,745	20,000
334	Maintenance Agreements (Hardware) Election Systems	3,880	15,828	20,100
337	Maint/Repair Office Eq (Non-Recurring)	358	-	500
348	Postal Charges Pitney Bowes	19,536	2,400	5,000
349	Printing, Stationery and Forms Ballotts, application for ballotts	6,927	14,969	20,000
399	Other Contracted Services Programing Voting Machines	9,675	14,975	17,000
414	Duplicating Supplies (Copier Lease) Canon	1,846	2,255	2,500
435	Office Supplies (Includes Paper)	3,025	3,500	3,500
499	Other Supplies and Materials U-Haul; Precincts charges	4,276	8,163	6,650
524	In-Service/Staff Development ST seminar election training	1,127	12,000	6,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	-	-	-
731	Voting Machines	7,168	-	-
790	Other Equipment Grant election Security leftover \$25,000	10,862	8,800	300
	Total Election Commission	<u>\$ 256,135</u>	<u>\$ 413,353</u>	<u>\$ 418,510</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 17

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
51600	REGISTER OF DEEDS			
101	County Official/Administration 1 Elected CTAS 5%	\$ 88,788	\$ 89,477	\$ 93,951
106	Deputy(ies) 3 employees	90,721	101,776	129,677
201	Social Security	10,097	11,858	13,865
204	State Retirement TCRS 6.85%	9,095	13,101	15,319
207	Medical Insurance 4 employees	42,125	44,970	49,629
212	Employer Medicare	2,361	2,773	3,243
307	Communication	-	-	-
317	Data Processing Services (Software) BIS	14,036	18,262	17,500
320	Dues and Memberships	878	972	1,000
348	Postal Charges Pitney Bowes	599	800	800
414	Duplicating Supplies (Copier Lease) Canon	1,239	1,000	750
435	Office Supplies (Includes Paper)	1,751	7,000	5,740
524	In-Service/Staff Development travel; per diem	1,390	1,700	850
719	Office Equipment	952	1,000	1,000
	Total Register of Deeds	<u>\$ 264,032</u>	<u>\$ 294,689</u>	<u>\$ 333,324</u>
51720	PLANNING			
101	County Official/Administration 1 employee Appointed	\$ 61,466	\$ 70,058	\$ 66,066
161	Secretary 1 employee	28,031	31,966	37,682
169	Part-time Personnel 0	10,492	-	-
189	Other Salaries and Wages 1 inspector & 1 open position Planne	66,042	113,667	84,173
191	Board and Committee Members Fees 7 members	5,375	10,000	10,000
201	Social Security	9,697	13,373	11,651
204	State Retirement TCRS 6.85%	7,402	14,775	12,873
207	Medical Insurance 2 employees	26,361	39,966	46,354
212	Employer Medicare	2,268	3,128	2,725
307	Communication AT&T	1,512	1,700	2,160
309	Contracts with Government Agencies Eng. Consultant	-	15,000	50,000
312	Contracts with Private Agencies	-	-	-
317	Software Services ESRI; DELL	45,122	45,422	7,260
320	Dues and Memberships MTCOA; TN AFPM; TBOA; Int'l Code	974	1,000	2,000
321	Engineering Services	13,012	-	-
332	Legal Notices, Recording and Court Costs EVT	2,877	2,752	2,752
335	Maintenance and Repair Service - Buildings	-	-	-
338	Maintenance and Repair Service - Vehicles 3	889	2,000	2,000
348	Postal Charges Pitney Bowes	211	650	1,000
351	Rentals	-	-	-
361	Permits	-	-	-
414	Copier Lease Canon	1,281	1,300	2,000
425	Gasoline 3	4,571	6,500	4,000
435	Office Supplies (Includes Paper)	2,307	3,500	3,500
451	Uniforms	112	1,500	1,500
509	Refunds	-	-	-
524	In-Service/Staff Development travel; per diem	4,817	4,500	2,250
599	Other Charges	-	-	-
718	Motor Vehicle	61,794	41,631	-
719	Office Equipment	7,996	-	1,600
	Total Planning	<u>\$ 364,609</u>	<u>\$ 424,388</u>	<u>\$ 353,546</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 18

		ACTUAL	ESTIMATED	ESTIMATED
		FY 2021-22	FY 2022-23	FY 2023-24
51800	COUNTY BUILDINGS			
101	County Official/Administration 1 maintenance Appointed	\$ 52,581	\$ 59,892	\$ 63,129
166	Custodial Personnel	13,183	2,654	-
188	Bonus Payments	364,464	-	-
189	Employees' COLA Allocation	-	6,047	-
201	Social Security	26,466	3,713	3,914
204	State Retirement TCRS 6.85%	17,872	4,103	4,342
207	Medical Insurance	-	-	-
212	Employer Medicare	6,222	869	915
304	Architects	-	-	-
307	Communication FPU	2,905	3,200	3,500
308	Consultants	-	-	-
321	Engineering Services	-	15,900	-
328	Janitorial Services Contracted	90,079	150,000	104,500
335	Maintenance and Repair Service - Buildings mowing	174,465	60,000	60,000
336	Maintenance and Repair Service - Equipment HVAC; eleva	71,381	68,000	40,000
338	Maintenance and Repair Service - Vehicles 1	918	40	1,000
347	Pest Control	1,589	1,700	2,200
359	Disposal Fees Garbara pickup	1,100	1,200	1,800
410	Custodial Supplies cleaning; toilet paper; trash bags	11,661	13,000	15,000
415	Electricity	84,924	96,000	96,000
425	Gasoline 1	962	1,000	1,000
434	Natural Gas	12,835	16,000	16,000
454	Water and Sewer	7,269	10,000	10,000
502	Building and Contents Insurance All Co owned LGIP	407,187	418,104	425,000
599	Other Charges	1,596	-	-
715	Land	-	-	-
724	Site Development	12,116	1,800	-
730	Vocational Instruction Equipment	28,850	-	-
734	Disabilities Act Improvements ADA Compliance	7,675	-	32,375
791	Other Construction	13,900	4,570	15,000
799	Other Capital Outlay	-	-	-
	Total County Buildings	\$ 1,412,200	\$ 937,792	\$ 895,675
51910	PRESERVATION OF RECORDS			
189	Other Salary and Wages	\$ -	\$ -	\$ -
191	Board and Committee Members Fees 1 employee PT	5,950	5,950	5,950
201	Social Security	369	369	369
212	Employer Medicare	86	87	87
348	Postal Charges	-	200	200
399	Other Contracted Services Microfilming records	3,588	10,000	10,000
415	Electricity	-	300	900
435	Office Supplies (Includes Paper)	397	1,000	1,000
454	Water and Sewer	-	200	300
499	Other Supplies and Materials Grant - Co. Record Svs.	-	6,396	1,400
502	Building and Contents Insurance	-	500	500
719	Office Equipment	-	750	750
	Total Preservation of Records	\$ 10,390	\$ 25,752	\$ 21,456
	TOTAL GENERAL GOVERNMENT	\$ 2,779,143	\$ 2,632,290	\$ 2,517,886

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 19

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
52000	FINANCE			
52100	ACCOUNTING AND BUDGETING			
101	County Official/Administration 1 employee Appointed	\$ 87,942	\$ 92,339	\$ 105,000
119	Accountants/Bookkeepers 8 employees	205,172	265,406	340,990
201	Social Security	16,964	23,212	27,651
204	State Retirement TCRS 6.85%	14,515	25,646	30,550
207	Medical Insurance 9 employees	60,471	82,976	91,273
212	Employer Medicare	3,967	5,429	6,467
307	Communication	-	-	-
309	Contracts with Government Agencies Audit cost Comptroller	14,481	16,500	16,500
317	Data Processing Services (Software) LGDP; Paperless Pay	15,071	20,545	22,578
320	Dues and Memberships Amazon	700	700	1,200
332	Legal Notices, Recording and Court Costs EVT	1,593	3,500	3,500
334	Maintenance Agreement (Hardware) LGDP	2,244	2,241	3,500
337	Maint/Repair Office Eq (Non-Recurring)	676	-	500
348	Postal Charges Piney Bowes	4,662	5,000	6,000
349	Printing, Stationery and Forms Tax Forms Cks Pos Envelops	4,708	5,500	6,500
355	Travel per diem	27	-	1,250
414	Duplicating Supplies (Copier Lease) Canon	1,915	2,500	2,500
435	Office Supplies (Includes Paper)	5,393	5,000	5,000
499	Other Supplies and Materials AT&T hotspots	2,224	2,500	2,500
524	In-Service/Staff Development CCFO; Training	-	-	1,000
719	Office Equipment	10,672	1,200	3,000
	Total Accounting and Budgeting	<u>\$ 453,397</u>	<u>\$ 560,194</u>	<u>\$ 677,459</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 20

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
52300	PROPERTY ASSESSOR'S OFFICE			
101	County Official/Administration 1 Elected CTAS 5%	\$ 88,805	\$ 89,477	\$ 93,951
106	Deputy(ies) 2 employees	64,628	72,940	78,221
189	Other Salaries and Wages 1 employee	12,251	27,410	35,724
191	Board and Committee Members Fees Equilization	2,969	4,000	4,000
201	Social Security	9,736	11,770	12,890
204	State Retirement TCRS 6.85%	8,156	7,680	14,241
207	Medical Insurance 2 employees	23,208	17,619	24,180
212	Employer Medicare	2,294	2,753	3,015
307	Communication	-	-	-
309	Contract with Government Agencies Bobby Lee	-	4,000	4,000
312	Contracts with Private Agencies (Audit) Tax Mgt Assoc.	15,989	14,500	14,500
317	Data Processing Services Comptroller	4,524	4,569	4,650
320	Dues and Memberships TNAAO \$1700	1,714	1,800	1,800
332	Legal Notices, Recording and Court Costs EVT	402	900	900
334	Maintenance Agreement (Hardware) Comptroller	1,851	1,869	2,000
338	Maintenance and Repair Service - Vehicles 1	223	500	1,000
348	Postal Charges Pitney Bowes	22	2,500	2,500
355	Travel Per diem	310	1,500	750
414	Duplicating Supplies (Copier Lease) Canon	2,402	3,000	3,000
425	Gasoline 1	1,243	1,700	2,000
435	Office Supplies (Includes Paper)	1,307	2,000	2,000
524	In-Service/Staff Development CTAS; Class/Training	175	1,200	950
718	Motor Vehicle	43,179	-	-
719	Office Equipment	-	3,864	500
	Total Property Assessor's Office	<u>\$ 285,388</u>	<u>\$ 277,551</u>	<u>\$ 306,772</u>
52310	REAPPRAISAL PROGRAM			
161	Secretary(s) 1 employee	\$ 16,964	\$ 23,870	\$ 35,724
169	Part-time Personnel	-	-	-
189	Other Salaries and Wages Vacant/Mapper	16,178	-	29,363
201	Social Security	1,854	1,480	4,035
204	State Retirement TCRS 6.85%	1,032	1,636	4,458
207	Medical Insurance 1	3,456	5,168	18,876
212	Employer Medicare	472	346	944
309	Contracts with Government Agencies Attorney	3,737	3,694	3,694
312	Contracts with Private Agencies Mapper	-	29,500	2,000
348	Postal Charges	-	-	-
	Total Reappraisal Program	<u>\$ 43,693</u>	<u>\$ 65,694</u>	<u>\$ 99,094</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 21

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
52400	COUNTY TRUSTEE'S OFFICE			
101	County Official/Administration 1 Elected CTAS 5%	\$ 88,788	\$ 89,477	\$ 93,951
106	Deputy(ies) 3 employees	85,382	104,494	135,889
189	Other Salaries and Wages 1 PT employee	6,338	6,260	6,000
201	Social Security	10,633	12,026	14,622
204	State Retirement TCRS 6.85%	9,035	13,287	15,744
207	Medical Insurance 3 employees	27,077	28,024	30,345
212	Employer Medicare	2,487	2,813	3,420
307	Communication	-	-	-
309	Contracts with Government Agencies Comptroller	8,118	9,403	11,000
317	Data Processing Services (Software) E-Gov	11,526	12,669	13,527
320	Dues and Memberships COAT; TCTA; TAPTP; CTAS; Chamber	998	1,092	1,100
332	Legal Notices, Recording and Court Costs EVT	122	125	150
334	Maintenance Agreement (Hardware) B&H Photo	3,124	2,124	2,124
337	Maint/Repair Office Eq (Non-Recurring)	321	500	500
348	Postal Charges	11,013	9,400	10,000
414	Duplicating Supplies (Copier Lease) Canon	710	1,070	1,100
435	Office Supplies (Includes Paper)	4,014	4,600	4,600
524	In-Service/Staff Development Travel; per diem	2,210	2,750	1,375
719	Office Equipment	449	1,500	500
	Total County Trustee's Office	<u>\$ 272,345</u>	<u>\$ 301,614</u>	<u>\$ 345,947</u>
52500	COUNTY CLERK'S OFFICE			
101	County Official/Administration 1 Elected CTAS 5%	\$ 88,788	\$ 89,477	\$ 93,951
106	Deputy(ies) 5 employees	120,668	159,956	202,286
169	Part-time Personnel 1 PT employee	7,471	7,500	13,703
201	Social Security	13,006	15,930	19,216
204	State Retirement TCRS 6.85%	10,996	17,086	20,292
207	Medical Insurance 5 employees	34,074	43,197	47,190
212	Employer Medicare	3,042	3,726	4,494
307	Communication	-	-	-
317	Data Processing Services (Software) BIS	8,755	8,755	8,755
320	Dues and Memberships COAT; TN ST ASSOC; Chamber	903	997	971
334	Maintenance Agreement (Hardware) BIS	9,841	13,683	14,225
348	Postal Charges Pitney Bowes	14,195	16,260	10,000
349	Printing, Stationary and Forms	1,597	-	2,000
414	Duplicating Supplies (Copier Lease) Canon	668	700	898
435	Office Supplies (Includes Paper)	1,359	1,500	1,500
524	In-Service Staff Development Travel; per diem	1,036	2,500	1,250
599	Other Charges BIS	1,648	2,000	2,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	783	3,800	1,000
	Total County Clerk's Office	<u>\$ 318,830</u>	<u>\$ 387,067</u>	<u>\$ 443,731</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 22

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
52600	DATA PROCESSING			
101	County Official/Administration 1 Appointed	\$ 61,466	\$ 68,693	\$ 70,470
201	Social Security	3,770	4,276	4,369
204	State Retirement TCRS 6.85%	3,227	4,724	4,827
207	Medical Insurance 1 employee	5,062	8,784	9,438
212	Employer Medicare	882	1,000	1,022
307	Communication AT&T	819	2,000	2,000
309	Contracts with Government Agencies Verizon; FPU Internet	6,580	6,700	6,700
317	Software Services Charter; CDW	5,987	15,000	15,000
333	Licenses	8,939	19,400	11,000
334	Maintenance Agreement (Hardware) IT Voice	1,590	2,120	2,120
338	Maintenance and Repair Service - Vehicles 1	-	150	-
348	Postal Charges	13	100	100
399	Other Contracted Services AT&T; CDW	7,024	7,680	7,680
425	Gasoline 1	1,022	1,200	1,200
435	Office Supplies (Includes Paper)	288	594	500
524	In-Service/Staff Development Travel	-	1,000	500
709	Data Processing Equipment CDW; Apple	9,580	31,000	20,000
718	Motor Vehicle	-	-	-
	Total Data Processing	\$ 116,249	\$ 174,421	\$ 156,926
	TOTAL FINANCE	\$ 1,489,902	\$ 1,766,541	\$ 2,029,929
53000	ADMINISTRATION OF JUSTICE			
53100	CIRCUIT COURT			
101	County Official/Administration 1 Elected CTAS 5%	\$ 88,788	\$ 89,477	\$ 93,951
162	Clerical Personnel 10 employees	263,662	297,975	387,596
187	Overtime Pay	1,827	2,700	-
189	Other Salaries and Wages Court Officers	2,475	10,000	10,000
194	Jury and Witness Fees	8,637	13,500	13,500
201	Social Security	20,812	24,270	30,476
204	State Retirement	16,870	26,540	32,986
207	Medical Insurance 7 employees	68,684	64,558	84,281
212	Employer Medicare	4,867	5,676	7,127
307	Communication Lexis Nexis	1,824	1,800	1,800
312	Contracts with Private Agencies	-	-	-
317	Data Processing Services (Software) LGDPC	25,506	27,250	27,250
320	Dues and Memberships COAT; Chamber; Middle TN Ck Assoc	1,113	1,237	1,132
322	Evaluation and Testing	-	1,000	1,000
332	Legal Notices, Recording and Court Costs EVT	975	1,000	5,000
333	License	-	9,200	1,200
334	Maintenance Agreement (Hardware) LGDPC; BIS	16,518	18,197	18,332
337	Maint/Repair Office Eq (Non-Recurring)	-	-	500
348	Postal Charges Pitney Bowes	4,344	4,500	4,500
349	Printing, Stationery and Forms	5,783	6,000	6,000
355	Travel	-	-	-
399	Other Contracted Services Partnership for Families	1,164	2,000	2,000
414	Duplicating Supplies (Copier Lease) Canon	1,664	2,000	2,000
435	Office Supplies (Includes Paper)	9,008	10,500	10,500
524	In-Service/Staff Development Conf Reg; Travel; per diem	2,189	6,000	3,000
709	Data Processing Equipment	102,479	-	-
719	Office Equipment	2,081	18,000	4,500
	Total Circuit Court	\$ 651,270	\$ 643,380	\$ 748,631

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 23

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
53300	GENERAL SESSIONS COURT			
102	Judge(s) 1 Elected CTAS	\$ 150,032	\$ 157,083	\$ 163,367
201	Social Security	8,909	9,739	10,129
204	State Retirement TCRS 6.85%	7,877	10,760	11,191
207	Medical Insurance 1 employee	12,694	13,533	15,086
212	Employer Medicare	2,087	2,278	2,369
307	Communication	-	-	-
317	Software Services	-	-	-
320	Dues and Memberships	375	-	600
322	Evaluation and Testing Court ordered	-	-	2,500
339	Matching Share Electronic Monitoring	-	-	2,500
355	Travel per diem	954	950	1,425
368	Drug Treatment	-	223,862	-
435	Office Supplies	-	230	500
	Total General Sessions Court	<u>\$ 182,928</u>	<u>\$ 418,435</u>	<u>\$ 209,667</u>
53400	CHANCERY COURT			
101	County Official/Administration 1 Appointed CTAS 5%	\$ 88,788	\$ 89,477	\$ 93,951
106	Deputy(ies) 4 employees	105,128	132,561	146,813
189	Other Salaries and Wages	-	-	-
194	Jury and Witness Fees	-	2,500	2,500
201	Social Security	11,851	13,766	14,927
204	State Retirement TCRS 6.85%	10,128	15,210	16,492
207	Medical Insurance 1 employee	17,037	12,400	9,438
212	Employer Medicare	2,772	3,220	3,491
307	Communication	-	-	-
317	Software Services LGDP	12,285	13,125	13,125
320	Dues and Memberships COAT; TAPTP; Middle TN Clk Assoc	883	1,287	1,222
332	Legal Notices, Recording and Court Costs	-	-	-
334	Maintenance Agreement (Hardware) LGDP	470	495	495
337	Maint/Repair Office Eq (Non-Recurring)	96	-	500
348	Postal Charges Pitney Bowes	1,259	1,400	1,400
349	Printing, Stationery and Forms	1,680	1,200	1,200
414	Duplicating Supplies (Copier Lease) Canon	1,154	830	1,000
435	Office Supplies (Includes Paper)	2,606	4,000	4,000
524	In-Service/Staff Development Conf Reg; Travel; per diem	3,730	4,000	2,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	5,869	35	500
	Total Chancery Court	<u>\$ 265,736</u>	<u>\$ 295,506</u>	<u>\$ 313,054</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 24

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
53500	JUVENILE COURT			
103	Assistant(s) 1 Appointed	\$ 48,454	\$ 54,363	\$ 55,532
112	Youth Service Officer 1 Appointed	46,447	64,310	68,138
123	Guidance Personnel	-	-	-
140	Salary Supplements Youth Service Officer	10,000	10,000	10,000
189	Other Salaries and Wages JBEG - Sheriff Dept	18,584	25,000	25,000
201	Social Security	7,408	9,528	9,838
204	State Retirement TCRS 6.85%	6,490	10,527	10,869
207	Medical Insurance 2 employees	16,495	16,907	18,093
212	Employer Medicare	1,732	2,228	2,301
307	Communication Verizon	480	1,170	1,000
348	Postal Charges Pitney Bowes	222	350	350
355	Travel per diem	1,173	3,500	1,750
399	Other Contracted Services (Juvenile Bd.) Transport; Drug Te	66,770	30,000	30,000
435	Office Supplies (Includes Paper)	1,052	3,500	3,500
599	Other Charges	20	-	-
	Total Juvenile Court	<u>\$ 225,327</u>	<u>\$ 231,383</u>	<u>\$ 236,371</u>
53700	JUDICIAL COMMISSIONERS			
189	Other Salaries and Wages 3 Appointed Magistrates	\$ 45,000	\$ 45,000	\$ 45,000
201	Social Security	2,790	2,790	2,790
212	Employer Medicare	652	653	653
307	Communication Verizon	1,706	1,800	2,000
524	In-Service/Staff Development Conference Training	300	300	1,800
	Total Judicial Commissioners	<u>\$ 50,448</u>	<u>\$ 50,543</u>	<u>\$ 52,243</u>
53920	COURTROOM SECURITY			
106	Deputy (ies) 3 employees	\$ 135,408	\$ 140,726	\$ 158,079
187	Overtime Pay Set amount	9,879	15,000	15,000
201	Social Security	8,714	9,655	10,731
204	State Retirement TCRS 6.85%	7,604	10,667	11,856
207	Medical Insurance 3 employees	24,144	21,956	26,966
212	Employer Medicare	2,038	2,258	2,510
307	Communication	106	61	1,700
335	Maintenance and Repair - Buildings for security	6,398	267	5,500
399	Other Contracted Services Johnson Control Ctrm HVAC	5,930	450	5,800
451	Uniforms	-	-	-
524	In-Service/Staff Development	-	-	-
708	Communication Equipment	-	-	-
716	Law Enforcement Equipment	-	-	-
718	Motor Vehicles	-	-	-
		<u>\$ 200,221</u>	<u>\$ 201,040</u>	<u>\$ 238,142</u>
	TOTAL ADMINISTRATION OF JUSTICE	<u>\$ 1,575,930</u>	<u>\$ 1,840,287</u>	<u>\$ 1,798,108</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 25

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
54000	PUBLIC SAFETY			
54110	SHERIFF'S DEPARTMENT			
101	County Official/Administration 1 Elected CTAS 5%	\$ 97,669	\$ 98,425	\$ 103,346
103	Assistant(s) 2 employees	133,191	152,749	85,456
106	Deputy(ies) 17 employees	695,379	766,866	889,952
107	Detective(s) 1 employee	17,434	51,812	60,426
108	Investigator (s) 4 employees	193,251	223,719	253,446
109	Captain(s)	-	-	-
110	Lieutenant(s) 1 employee	-	-	-
115	Sergeant(s) 5 employee	257,704	299,762	320,405
119	Accountants/Bookkeepers 1 employee	57,114	64,500	74,797
140	Salary Supplements	31,200	-	-
150	Nightwatchmen	-	-	-
161	Secretary(s) 6 employees	-	-	297,981
168	Temporary Personnel K-9 Supplement	13,333	13,506	13,506
169	Part-Time Personnel 1 employee	21,030	25,967	28,699
170	School Resource Officers 7 employees	293,405	319,971	367,890
187	Overtime Pay Set Amount	53,464	90,000	59,035
188	Bonus Payments	23,011	-	-
189	Other Salary and Wages Sex Registry Supplement	6,200	6,200	6,200
201	Social Security	113,377	134,786	164,089
204	State Retirement TCRS 6.85%	94,912	148,920	181,292
207	Medical Insurance 40 employees	272,563	368,561	392,181
212	Employer Medicare	26,533	30,680	38,376
307	Communication AT&T; Global Tracking; Verizon	40,033	45,000	40,000
309	Contracts with Govt. Agencies (Dispatch) E911	496,783	533,489	533,489
316	Contributions (CrimeStoppers)	5,000	5,000	5,000
320	Dues and Memberships Leads online; Nat'l Sheriff Assoc; TSA	8,539	9,302	8,600
336	Maintenance and Repair - Equipment	-	-	3,000
337	Maint/Repair Ofc Equip (Non-Recurring)	-	-	2,500
338	Maintenance and Repair - Vehicles	93,900	100,000	80,000
340	Medical and Dental Services (Forensics)	23,268	25,000	25,000
348	Postal Charges (Including Rental)	933	3,500	3,500
353	Tow-In Services	1,675	2,250	2,000
355	Travel per diem	1,446	5,000	5,000
414	Duplicating Supplies (Copier Lease) Canon	1,397	1,600	1,600
425	Gasoline	161,722	192,000	232,000
431	Law Enforcement Supplies	9,435	15,300	15,300
435	Office Supplies (Includes Paper)	7,634	7,000	6,000
451	Uniforms	22,705	32,000	36,000
499	Other Supplies and Materials (Posse)	154	2,500	2,500
524	In-Service/Staff Development Registration Training	3,654	8,000	11,000
599	Other Charges	7,524	8,100	8,100
708	Communication Equipment	1,500	-	1,500
716	Law Enforcement Equipment Middle TN 2-Way Radios	800	154	8,565

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 26

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
718	Motor Vehicles	255,611	275,000	295,000
719	Office Equipment	830	2,000	2,000
790	Other Equipment	21,137	-	-
	Total Sheriff's Department	<u>\$ 3,566,450</u>	<u>\$ 4,068,619</u>	<u>\$ 4,664,731</u>
54120	SPECIAL PATROLS			
187	Overtime Pay	\$ 590	\$ -	\$ -
201	Social Security	35	-	-
204	State Retirement	32	-	-
212	Employer Medicare	8	-	-
716	Law Enforcement Equipment	-	-	-
	Total Special Patrols	<u>\$ 665</u>	<u>\$ -</u>	<u>\$ -</u>
54210	JAIL			
103	Assistant(s) 1 employee	\$ 55,769	\$ 61,229	\$ 70,431
105	Supervisor/Director 1 employee	53,633	60,618	70,458
110	Lieutenant(s) 1 employee	39,964	34,729	67,862
115	Sergeant(s) 4 employees	162,194	149,870	181,894
131	Medical	-	-	-
160	Guards 25 employees	983,813	1,127,916	1,018,492
161	Secretary(s) 2 employees	48,315	104,407	127,772
165	Cafeteria Personnel 2 employees	28,338	73,305	80,955
167	Maintenance Personnel 2 employees	78,258	91,241	108,679
187	Overtime Pay Set amount	133,707	133,000	75,000
189	Other Salary and Wages (Corporals) 5 employees	152,853	215,128	226,912
201	Social Security	103,234	135,436	125,764
204	State Retirement TCRS 6.85%	73,834	149,733	138,949
207	Medical Insurance 32 employees	300,079	337,201	315,343
212	Employer Medicare	24,143	31,649	29,413
303	Ambulance Services Grant - Inmates	41,470	40,795	40,795
307	Communication AT&T; DirecTV; FPU	21,082	14,000	9,300
317	Data Processing Services (Software) TBI; Valley Business So	7,736	32,000	40,962
331	Legal Services	1,460	4,000	1,000
334	Maintenance Agreements Nixon Tranc; AirCare; Koorsen	13,320	23,000	30,000
335	Maintenance and Repair - Buildings	31,014	37,000	37,000
336	Maintenance and Repair - Equipment	27,715	263,254	26,500
337	Maint/Repair Ofc Equip (Non-recurring)	-	-	1,000
338	Maintenance and Repair - Vehicles	16,810	14,000	15,000
340	Medical and Dental Services for inmates	224,347	399,000	279,000
347	Pest Control	1,200	1,200	1,770
348	Postal Charges	-	-	2,500
354	Transportation - Other than Students Inmate US Corrections	40,401	32,598	8,600
359	Disposal Fees Garbage pickup	3,360	3,360	3,360
410	Custodial Supplies	56,058	60,000	82,500
413	Drugs and Medical Supplies for inmate care	61,249	40,000	40,000
414	Duplicating Supplies (Copier Lease) Canon	1,670	1,670	2,756
415	Electricity	91,739	96,000	103,000
422	Food Supplies Sysco; Gerald's McAlister Farm; Murfreesboro Milk	307,668	388,500	387,200

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 27

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
425	Gasoline	18,390	19,000	16,000
434	Natural Gas	29,311	35,000	40,000
435	Office Supplies (Includes Paper)	6,485	9,375	9,375
441	Prisoners' Clothing	24,635	15,000	15,000
451	Uniforms	10,320	25,000	25,000
454	Water and Sewer	72,327	73,000	88,000
499	Other Supplies and Materials (Inmate)	3,138	9,375	9,375
524	In-Service/Staff Development Travel; per diem	8,237	8,000	4,000
599	Other Charges	932	-	1,875
708	Communication Equipment	1,467	9,700	3,700
717	Maintenance Equipment	1,568	1,250	1,250
718	Motor Vehicles	-	-	-
719	Office Equipment	4,830	183,823	3,125
790	Other Equipment	-	-	-
791	Other Construction	-	-	-
	Total Jail	\$ 3,368,073	\$ 4,544,362	\$ 3,966,867
54310	FIRE PREVENTION AND CONTROL			
312	Contracts with Private Agencies LCBPU	\$ 1,485	\$ 1,500	\$ 2,000
316	Contributions (Volunteer Fireman LOSAP) Steve Frost	55,000	55,000	55,000
317	Data Processing Services Emergency Services	660	950	1,000
320	Dues and Memberships TN Fire Chief, TARS ST Ofc NFPA	653	1,700	1,840
335	Maintenance and Repair - Buildings Fire Stations	25,451	114,000	114,000
336	Maintenance and Repair - Equipment Fire Stations	17,663	6,000	16,000
338	Maintenance and Repair - Vehicles Fire Stations	39,769	40,000	50,000
348	Postal Charges	-	-	160
355	Travel	-	-	-
415	Electricity	18,077	21,500	23,000
422	Food Supplies	1,388	2,000	2,000
425	Gasoline	10,001	18,200	19,500
434	Natural Gas	13,374	14,500	14,500
435	Office Supplies (Includes Paper)	486	-	1,000
451	Uniforms; NAFACO	24,948	155,200	75,200
454	Water and Sewer	4,218	6,000	6,500
499	Other Supplies and Materials	11,391	10,500	12,000
506	Liability Insurance Steve Frost	4,149	16,800	21,841
524	In-Service/Staff Development Training Reg; Travel; per diem	4,632	5,200	2,850
718	Motor Vehicles	-	-	-
790	Other Equipment	494	9,500	10,000
799	Other Capital Outlay	96,916	45,000	45,000
	Total Fire Prevention Control	\$ 330,755	\$ 523,550	\$ 473,391

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 28

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
54410	CIVIL DEFENSE			
105	Supervisor/Director 1 Appointed	\$ 65,827	\$ 73,861	\$ 75,468
106	Deputy 1 employee	34,174	38,858	45,936
161	Secretary(s) 1 employee	30,984	35,245	41,238
169	Part-Time Personnel 1 PT employee	-	16,280	15,660
201	Social Security	7,935	10,183	11,055
204	State Retirement TCRS 6.85%	6,877	10,136	11,141
207	Medical Insurance 2 employees	17,037	17,568	18,876
212	Employer Medicare	1,856	2,382	2,585
304	Architects	-	-	-
307	Communications AT&T; Charter: Verizon	5,446	6,370	6,370
317	Data Processing Services (Software) Hyper Reach Sirens	12,945	18,000	53,000
320	Dues and Membership TN AFPM EMAT	155	135	300
332	Legal Notices, Recording & Court Costs	18	50	50
335	Maintenance and Repair - Buildings	2,142	2,573	2,500
336	Maintenance and Repair - Equipment	1,335	2,600	2,600
337	Maint/Repair Ofc Equip (Non-Recurring)	-	700	750
338	Maintenance and Repair - Vehicles	7,853	7,700	8,000
347	Pest Control	348	500	530
348	Postal Charges	-	170	175
355	Travel per diem	358	1,000	500
399	Other Contracted Services mowing	3,240	4,500	5,000
410	Custodial Supplies	-	400	400
414	Duplicating Supplies (Copier Lease) Canon	1,649	1,600	1,700
415	Electricity	6,364	7,600	8,000
425	Gasoline	4,831	5,500	6,000
434	Natural Gas	1,871	3,100	3,100
435	Office Supplies	303	900	1,000
443	Road Signs	-	450	500
451	Uniforms	615	570	600
454	Water and Sewer	1,234	2,000	2,000
499	Other Supplies and Materials	458	1,100	1,200
524	In-Service/Staff Development Training Reg EMAT	1,380	1,200	640
599	Other Charges B&H Photo	499	430	500
718	Motor Vehicle	31,250	-	-
719	Office Equipment	-	2,200	2,500
790	Other Equipment	-	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay	36,707	-	-
	Total Civil Defense	\$ 285,691	\$ 275,861	\$ 329,874
	TOTAL PUBLIC SAFETY	<u>\$ 7,551,634</u>	<u>\$ 9,412,392</u>	<u>\$ 9,434,863</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 29

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
55000	PUBLIC HEALTH AND WELFARE			
55110	LOCAL HEALTH CENTER			
189	Other Salaries and Wages DGA Grant 7 employees	\$ 226,329	\$ 354,200	\$ 437,700
201	Social Security	12,771	21,961	27,137
204	State Retirement TORS 6.85%	5,699	18,596	29,982
207	Medical Insurance 6 employees	50,940	71,193	71,905
210	Unemployment Compensation	-	-	-
212	Employer Medicare	3,123	5,136	6,347
302	Advertising	-	-	-
307	Communication AT&T IT Voice	3,654	4,500	4,500
309	Contracts With Government Agencies ST of TN	40,000	40,000	40,000
310	Contracts With Other Public Agencies	-	-	-
322	Evaluation and Testing	-	-	-
328	Janitorial Services	44,176	47,000	47,000
332	Legal Notices, Recording and Court Costs	-	-	-
336	Maintenance and Repair - Equipment elevator; mowing	8,088	13,000	13,000
347	Pest Control	216	220	220
348	Postal Charges	-	100	100
355	Travel per diem	6,482	18,200	18,200
359	Disposal Fee garbage pickup	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	10,196	10,400	10,400
434	Natural Gas	1,390	1,600	1,600
435	Office Supplies (Includes Paper)	307	700	700
454	Water and Sewer	1,897	3,500	3,500
499	Other Supplies and Materials	2,840	9,250	9,250
513	Workman's Compensation	-	-	-
524	In-Service/Staff Development	200	500	500
599	Other Charges	3,273	22,710	8,085
708	Communication Equipment	-	-	-
724	Site Development	-	-	-
799	Other Capital Outlay	-	-	-
	Total Local Health Center	<u>\$ 422,061</u>	<u>\$ 647,228</u>	<u>\$ 734,588</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 30

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
55150	MATERNAL AND CHILD HEALTH SERVICE			
310	Contract with Public Agencies (Humane Society)	\$ 62,500	\$ 62,500	\$ 62,500
316	Contributions (Secret Place for Newborns in IN)	\$ -	\$ 250	\$ 250
55190	OTHER LOCAL HEALTH SERVICES			
316	Contributions (Community Development Center (CDC))	\$ -	\$ -	\$ -
55310	REGIONAL MENTAL HEALTH CENTER			
316	Contributions (Centerstone)	\$ -	\$ -	\$ -
55590	OTHER LOCAL WELFARE SERVICES			
310	Contracts with Public Agencies (SCHRA)	\$ 9,158	\$ 9,436	\$ 9,436
599	Other Charges (Rebuild & Recover Disaster Grant)	\$ -	\$ -	\$ -
55710	SANITATION MANAGEMENT			
140	Salary Supplements Litter Grant supplement	\$ 1,200	\$ 1,200	\$ 1,200
189	Other Salaries and Wages 1 employee	31,624	37,470	41,614
201	Social Security	1,938	2,398	2,654
204	State Retirement TCRS 6.85%	1,723	2,649	2,933
207	Medical Insurance 1 employee	8,518	9,247	9,438
212	Employer Medicare	453	561	621
312	Contract with Private Agency (Dead Animal)	78,895	86,785	86,784
429	Instructional Supplies and Materials (ISWA)	15,709	15,630	15,630
599	Other Charges Solid Waste Fund; City of Fayetteville-gas	5,171	15,000	15,000
	Total Sanitation Management	\$ 145,231	\$ 170,940	\$ 175,874
55900	OTHER PUBLIC HEALTH & WELFARE			
316	Contributions (Red Cross)	\$ -	\$ -	\$ -
599	Other Charges (TN Vocational)	-	-	-
	TOTAL PUBLIC HEALTH AND WELFARE	\$ 638,950	\$ 890,354	\$ 982,648
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	800
56500	LIBRARIES			
310	Contract with Public Agency (Friends of Library)	\$ -	\$ -	\$ -
316	Contributions (Library)	118,101	132,202	132,202
56700	PARKS & FAIR BOARDS (REC. CENTERS)			
309	Contract with Government Agency	\$ -	\$ -	\$ -
310	Contract with Public Agency (Camp Blount)	27,000	-	-
316	Contributions (S. Lincoln Rec.)	22,000	37,000	22,000
56900	OTHER SOCIAL, CULTURAL & RECR.			
316	Contributions (Carriage House)	\$ -	\$ -	\$ -
	TOTAL SOCIAL, CULTURAL AND RECR.	\$ 181,451	\$ 183,552	\$ 167,752

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 31

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
57000	AGRICULTURE & NATURAL RESOURCE			
57100	AGRICULTURE EXTENSION SERVICE			
191	Board and Committee Member Fees 4 members	\$ 850	\$ 1,000	\$ 1,000
307	Communication AT&T	1,799	2,300	2,300
310	Contract with Public Agency UT	100,190	129,640	145,983
355	Travel	4,000	5,000	5,000
414	Duplicating Supplies (Copier Lease) Canon	1,900	2,000	2,000
435	Office Supplies (Includes Paper)	-	500	500
719	Office Equipment	3,954	4,000	4,000
	Total Agriculture Extension Service	<u>\$ 112,693</u>	<u>\$ 144,440</u>	<u>\$ 160,783</u>
57300	FOREST SERVICE			
316	Contributions Non-profit	\$ 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) 1 employee	\$ 23,272	\$ 26,922	\$ 33,800
189	Other Salaries and Wages 1 employee	27,924	32,603	34,713
201	Social Security	3,098	3,691	4,248
204	State Retirement TCRS 6.85%	2,541	4,077	4,693
207	Medical Insurance 1 employee	8,518	8,784	9,438
212	Employer Medicare	724	863	993
599	Other Charges supplies	3,323	3,400	3,400
	Total Soil Conservation	<u>\$ 69,400</u>	<u>\$ 80,340</u>	<u>\$ 91,285</u>
	TOTAL AGRIC. & NATURAL RESOURCES	<u>\$ 184,093</u>	<u>\$ 226,780</u>	<u>\$ 254,068</u>
58000	OTHER OPERATIONS			
58120	INDUSTRIAL DEVELOPMENT			
309	Contracts with Government Agency	\$ -	\$ -	\$ -
310	Contracts with other Public Agencies (Horizon Industrial Park)	1,055,511	270,325	276,388
316	Contributions (IDB Operations)	102,500	102,500	102,500
	Total Industrial Development	<u>\$ 1,158,011</u>	<u>\$ 372,825</u>	<u>\$ 378,888</u>
58190	OTHER ECONOMIC AND COMMUNITY DEV			
309	Contracts with Government Agency (Spec Bldg Int.)	\$ -	\$ -	\$ -
310	Contracts with other Public Agencies (TIF)	-	64,305	64,305
316	Contributions (Chamber Commerce)	12,500	12,500	12,500
321	Engineering Services	-	-	-
325	Fiscal Agent Services	-	-	-
355	Travel BRAC	-	10,000	7,500
599	Other Charges	-	-	-
	Total Other Economic and Community Dev	<u>\$ 12,500</u>	<u>\$ 86,805</u>	<u>\$ 84,305</u>
58220	AIRPORT			
702	Airport Improvement non-profit	\$ 16,103	\$ 18,693	\$ 49,012

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 32

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
58300	VETERANS' SERVICE			
162	Clerical Personnel 1 Appointed employee	\$ 16,113	\$ 33,526	\$ 38,106
169	Part-Time Personnel	-	-	-
201	Social Security	806	2,079	2,363
204	State Retirement TCRS 6.85%	-	2,297	2,610
212	Employer Medicare	236	486	553
307	Communication AT&T (Phone & Hotspot)	2,615	2,475	2,475
316	Contributions (Friends of Veterans)	-	-	-
332	Legal Notices, Recording and Court Costs	-	-	-
336	Maintenance and Repair Services - Equipment	-	-	-
338	Maintenance and Repair Service - Vehicles 1	980	1,000	1,000
348	Postal Charges Pitney Bowes	12	200	75
354	Transportation - Other than Students SCATS	5,608	7,000	7,000
355	Travel per diem	1,218	1,000	1,250
414	Duplicating Supplies (Copier Lease) Canon	-	600	950
425	Gasoline 1	105	500	1,500
435	Office Supplies (Includes Paper)	2,489	1,500	2,000
599	Other Charges	921	400	400
718	Motor Vehicles	-	-	-
	Total Veterans' Service	<u>\$ 31,103</u>	<u>\$ 53,063</u>	<u>\$ 60,282</u>
58500	CONTRIBUTIONS TO OTHER AGENCIES			
316	Contributions (Main Street)	\$ 10,000	\$ 15,000	\$ 15,000
599	Other Charges	-	-	-
	Total Contributions to Other Agencies	<u>\$ 10,000</u>	<u>\$ 15,000</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	-	-	-
709	Data Processing Equipment	-	-	-
719	Office Equipment	-	-	-
	Total COVID-19 Grant #1	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 33

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
58802	COVID-19 GRANT #2			
349	Printing, Stationery and Forms	\$ -	\$ -	\$ -
435	Office Supplies (Includes Paper)	-	-	-
499	Other Supplies and Materials	-	-	-
599	Other Charges	-	-	-
	Total COVID-19 Grant #2	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
58831	AMERICAN RESCUE PLAN ACT GRANT #1			
599	Other Charges	\$ -	\$ 6,703,192	\$ -
	Total ARPA Grant #1	<u>\$ -</u>	<u>\$ 6,703,192</u>	<u>\$ -</u>
58900	MISCELLANEOUS			
210	Unemployment Compensation TN Dept Empl Sec	\$ 3,723	\$ 8,000	\$ 20,000
307	Communication	-	-	-
320	Dues and Memberships South Central	5,498	5,458	8,795
340	Medical and Dental Services (Coroner)	18,000	18,000	18,000
341	Pauper Burials	-	4,000	3,000
508	Premiums on Corporate Surety Bond Officials	-	11,956	5,000
510	Trustee's Commission	181,707	240,000	250,000
513	Workman's Compensation Insurance	239,345	250,000	250,000
599	Other Charges (Mayor's Discretionary)	20,091	16,900	16,900
	Total Miscellaneous	<u>\$ 468,364</u>	<u>\$ 554,314</u>	<u>\$ 571,695</u>
	TOTAL OTHER OPERATIONS	<u>\$ 1,696,081</u>	<u>\$ 7,803,892</u>	<u>\$ 1,159,182</u>
	TOTAL COUNTY GENERAL OPERATIONS	<u>\$ 16,097,184</u>	<u>\$ 24,756,088</u>	<u>\$ 18,344,436</u>
99100	TRANSFERS OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL EXPENDITURES / USES	<u>\$ 16,097,184</u>	<u>\$ 24,756,088</u>	<u>\$ 18,344,436</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ (1,144,467)</u>	<u>\$ (1,471,216)</u>	<u>\$ (504,827)</u>
	BEGINNING FUND BALANCE	<u>\$ 8,334,518</u>	<u>\$ 7,190,051</u>	<u>\$ 5,718,835</u>
	ENDING FUND BALANCE	<u>\$ 7,190,051</u>	<u>\$ 5,718,835</u>	<u>\$ 5,214,008</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 34

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
<u>REVENUE / SOURCES</u>				
43000	CHARGES FOR CURRENT SERVICES			
43106	Commercial and Ind. Waste Collection Charge	\$ 101,639	\$ 124,000	\$ 125,000
43107	Residential Waste Collection Charge	<u>1,139,377</u>	<u>1,550,000</u>	<u>1,650,000</u>
	Total Charges for Current Services	<u>\$ 1,241,016</u>	<u>\$ 1,674,000</u>	<u>\$ 1,775,000</u>
44000	OTHER LOCAL REVENUES			
44130	Sale of Supplies and Materials	\$ 1,221	\$ 12,040	\$ 3,000
44170	Miscellaneous Refunds	<u>1,857</u>	<u>3,500</u>	<u>5,000</u>
	Total Other Local Revenues	<u>\$ 3,078</u>	<u>\$ 15,540</u>	<u>\$ 8,000</u>
46000	STATE OF TENNESSEE			
46390	Other Health and Welfare Grant	\$ -	\$ -	\$ -
46980	Other State Grants	-	-	-
46990	Other State Revenues	<u>28,828</u>	<u>28,000</u>	<u>30,000</u>
	Total State of Tennessee	<u>\$ 28,828</u>	<u>\$ 28,000</u>	<u>\$ 30,000</u>
	TOTAL REVENUE / SOURCES	<u>\$ 1,272,922</u>	<u>\$ 1,717,540</u>	<u>\$ 1,813,000</u>

EXPENDITURES / USES

55000	PUBLIC HEALTH & WELFARE			
55710	SANITATION MANAGEMENT			
307	Communication	\$ -	\$ -	\$ -
316	Contribution (KFLCB)	-	-	-
335	Maintenance and Repair Service - Buildings	-	-	10,000
336	Maintenance and Repair Service - Equipment	163	175	10,000
350	Internet Connectivity	-	108	300
399	Other Contracted Services	42,000	42,000	42,000
415	Electricity	2,288	2,500	3,000
434	Natural Gas	34	50	100
454	Water and Sewer	203	300	1,000
733	Solid Waste Equipment	<u>-</u>	<u>-</u>	<u>20,000</u>
	Total Sanitation Management	<u>\$ 44,688</u>	<u>\$ 45,133</u>	<u>\$ 86,400</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
55732	CONVENIENCE CENTERS			
169	Part-Time Personnel	\$ 92,713	\$ 100,468	\$ 103,984
201	Social Security	5,748	6,229	6,447
212	Employer Medicare	1,344	1,457	1,508
307	Communication	720	720	1,000
310	Contracts with Other Public Agencies	123,390	125,000	125,000
321	Engineering Services	-	-	-
336	Maintenance and Repair Service - Equipment	7,625	10,000	10,000
415	Electricity	4,576	4,600	5,000
454	Water and Sewer	824	900	1,000
499	Other Supplies and Materials	512	500	500
733	Solid Waste Equipment	-	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay	1,344	-	25,000
	Total Convenience Centers	<u>\$ 238,796</u>	<u>\$ 249,874</u>	<u>\$ 279,439</u>
55759	OTHER WASTE DISPOSAL			
101	County Official/Administration (Solid Waste Director)	\$ 16,648	\$ 16,648	\$ 16,648
162	Clerical Personnel	35,946	-	-
201	Social Security	2,993	1,032	1,032
204	State Retirement	2,715	1,415	1,415
207	Medical Insurance	9,092	-	-
212	Employer Medicare	747	241	241
309	Contracts with Government Agency	109,792	110,000	115,000
310	Contracts with Other Public Agencies	923,423	850,000	925,000
321	Engineering Services	-	-	-
331	Legal Services	994	-	5,000
332	Legal Notices, Recording and Court Costs	29	17	750
348	Postal Charges	-	-	100
355	Travel	51	55	1,000
359	Disposal Fees	121,942	100,000	125,000
435	Office Supplies	-	-	500
510	Trustee's Commission	11,589	14,000	14,000
524	In-Service/Staff Development	75	75	500
599	Other Charges	1,063	1,060	1,200
701	Administration Equipment	-	-	10,000
718	Motor Vehicles	-	-	-
	Total Other Waste Disposal	<u>\$ 1,237,099</u>	<u>\$ 1,094,543</u>	<u>\$ 1,217,386</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 36

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
55770	POSTCLOSURE CARE COSTS			
366	Contracts for Postclosure Care Costs	\$ 42,815	\$ 42,500	\$ 85,000
	Total Postclosure Care Costs	\$ 42,815	\$ 42,500	\$ 85,000
99100	TRANSFERS OUT			
590	Transfers Out	\$ -	\$ -	\$ -
	Total Transfers Out	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES / USES	\$ 1,563,398	\$ 1,432,050	\$ 1,668,225
REVENUES / SOURCES OVER (UNDER)				
EXPENDITURES / USES		\$ (290,476)	\$ 285,490	\$ 144,775
BEGINNING FUND BALANCE		\$ 1,044,580	\$ 754,104	\$ 1,039,594
ENDING FUND BALANCE		\$ 754,104	\$ 1,039,594	\$ 1,184,369

DRUG CONTROL FUND (122)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 37

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
<u>REVENUE / SOURCES</u>				
42000	FINES, FORFEITURES, AND PENALTIES			
42100	CIRCUIT COURT			
42140	Drug Control Fines	\$ 6,114	\$ 9,000	\$ 9,000
42300	GENERAL SESSIONS COURT			
42340	Drug Control Fines	8,384	8,750	8,750
42865	Forfeitures and Seizures	58,668	14,994	-
42900	OTHER FINES, FORFEITURES, & PENALTIES			
42910	Proceeds from Confiscated Property	-	45,425	-
	Total Fines, Forfeitures, and Penalties	<u>\$ 73,166</u>	<u>\$ 78,169</u>	<u>\$ 17,750</u>
44500	NONRECURRING ITEMS			
44170	Miscellaneous Refunds	\$ 270	\$ -	\$ -
44570	Contributions and Gifts	\$ -	\$ -	\$ -
	Total Nonrecurring Items	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ -</u>
48600	Citizen Groups			
48610	Donations	\$ -	\$ -	\$ -
	Total Donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
49000	Other Sources (Non-Revenue)			
49600	Proceeds from Sale of Capital Assets	\$ -	\$ 17,250	\$ -
	Total Other Sources (Non-Revenue)	<u>\$ -</u>	<u>\$ 17,250</u>	<u>\$ -</u>
	TOTAL REVENUES / SOURCES	<u>\$ 73,436</u>	<u>\$ 95,419</u>	<u>\$ 17,750</u>

DRUG CONTROL FUND (122)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 38

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</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	-	2,000	2,000
399	Other Contracted Services	-	-	-
401	Animal Food and Supplies	8,889	8,000	8,000
431	Law Enforcement Supplies	4,052	10,000	15,000
499	Other Supplies and Materials	-	-	-
510	Trustee's Commission	751	2,000	2,000
524	In-Service/Staff Development	1,234	4,000	5,000
599	Other Charges	-	-	-
718	Motor Vehicles	-	-	-
	Total Drug Enforcement	<u>\$ 34,926</u>	<u>\$ 46,000</u>	<u>\$ 52,000</u>
	TOTAL EXPENDITURES / USES	<u>\$ 34,926</u>	<u>\$ 46,000</u>	<u>\$ 52,000</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 38,510</u>	<u>\$ 49,419</u>	<u>\$ (34,250)</u>
	BEGINNING FUND BALANCE	<u>\$ 365,566</u>	<u>\$ 404,076</u>	<u>\$ 453,495</u>
	ENDING FUND BALANCE	<u>\$ 404,076</u>	<u>\$ 453,495</u>	<u>\$ 419,245</u>

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 39

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 1,077,303	\$ 1,055,114	\$ 1,105,077
40120	Trustee's Collections - Prior Year	18,593	22,224	30,000
40125	Trustee's Collections - Bankruptcy	2,710	1,200	1,500
40130	Cir Clk/Clk & Master Collection - Prior Year	4,806	4,000	4,000
40140	Interest and Penalty	4,226	4,500	4,500
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	\$ 1,355,702	\$ 1,345,000	\$ 1,350,000
40280	Mineral Severance Tax	41,898	40,000	40,000
	Total Local Taxes	<u>\$ 2,505,238</u>	<u>\$ 2,472,038</u>	<u>\$ 2,535,077</u>
43000	CHARGES FOR CURRENT SERVICES			
43300	FEES			
43380	Vending Machine Collections	\$ -	\$ -	\$ -
	Total Charges for Current Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
44000	OTHER LOCAL REVENUES			
44130	Sale of Materials and Supplies	\$ 11,825	\$ 12,674	\$ 5,000
44170	Miscellaneous Refunds	129,220	-	-
	Total Other Local Revenues	<u>\$ 141,045</u>	<u>\$ 12,674</u>	<u>\$ 5,000</u>
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	\$ -	\$ -	\$ -
	Total Other Local Revenues	<u>\$ 141,045</u>	<u>\$ 12,674</u>	<u>\$ 5,000</u>
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46410	Bridge Program	\$ 329,511	\$ -	\$ -
46420	State Aid Program	637,895	-	-
46490	Other Public Works Grants	-	-	-
46920	Gasoline and Motor Fuel Tax	2,788,167	2,600,000	2,600,000
46930	Petroleum Special Tax	23,513	23,400	23,400
46980	Other State Grants	-	-	-
	Total State of Tennessee	<u>\$ 3,779,086</u>	<u>\$ 2,623,400</u>	<u>\$ 2,623,400</u>
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47230	Disaster Relief	\$ -	\$ -	\$ -
	Total Federal Government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
49000	OTHER SOURCES (NON-REVENUE)			
49700	Insurance Recovery	\$ -	\$ 150	\$ -
	TOTAL REVENUE / OTHER SOURCES	<u>\$ 6,425,369</u>	<u>\$ 5,108,262</u>	<u>\$ 5,163,477</u>

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 40

<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-34</u>

EXPENDITURES / USES

60000 HIGHWAYS

61000 ADMINISTRATION

101	County Official/Administration	\$ 97,669	\$ 98,425	\$ 103,346
103	Assistant(s)	53,295	58,242	61,250
119	Accountants/Bookkeepers	52,250	57,100	60,049
186	Longevity Pay	1,000	1,000	1,000
187	Overtime Pay	382	2,500	6,000
201	Social Security	12,583	13,400	13,990
204	State Retirement	10,741	14,804	15,457
207	Medical Insurance	25,014	27,148	35,038
212	Employer Medicare	2,943	3,134	3,272
307	Communication	3,058	2,500	3,500
320	Dues and Memberships	4,576	5,500	6,000
328	Janitorial Services	5,850	7,200	7,800
331	Legal Services	302	2,500	5,000
332	Legal Notices, Recording and Court Costs	64	-	1,000
337	Non-Recurring Office Equipment Repair	674	898	2,000
348	Postal Charges	552	412	1,200
349	Printing, Stationary and Forms	272	-	400
355	Travel	1,340	400	2,500
415	Electricity	16,486	19,160	20,000
435	Office Supplies	417	200	1,500
454	Water and Sewer	-	-	-
719	Office Equipment	138	-	2,500
	Total General Administration	\$ 289,606	\$ 314,523	\$ 352,802

62000 HIGHWAY & BRIDGE MAINTENANCE

141	Foremen	\$ 85,690	\$ 97,000	\$ 140,000
143	Equipment Operators	156,018	180,000	280,000
147	Truck Drivers	108,784	125,000	285,000
149	Laborers	90,795	108,000	164,000
186	Longevity Pay	6,000	5,500	6,000
187	Overtime Pay	4,256	5,500	51,000
201	Social Security	27,389	31,961	54,250
204	State Retirement	23,706	35,312	59,938
207	Medical Insurance	71,343	151,400	164,112
212	Employer Medicare	6,406	7,475	12,688
351	Rentals	-	-	4,000
399	Other Contracted Services	58,496	230,000	150,000
402	Asphalt	646,316	-	50,000
404	Asphalt - Hot Mix	1,982,288	2,000,000	2,500,000
408	Concrete	482	-	2,000
409	Crushed Stone	15,893	60,000	100,000
426	General Construction Materials	624	3,500	4,000
436	Other Road Materials	-	-	-
440	Pipe - Metal	152,748	150,000	200,000
443	Road Signs	22,166	25,000	40,000
455	Wood Products	-	-	800
	Total Highway & Bridge Maintenance	\$ 3,459,400	\$ 3,215,648	\$ 4,267,788

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 41

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanic(s)	\$ 90,859	\$ 126,000	\$ 156,000
186	Longevity Pay	1,000	1,000	1,500
187	Overtime Pay	2,744	2,500	8,000
201	Social Security	5,784	7,812	9,672
204	State Retirement	4,967	8,631	10,686
207	Medical Insurance	12,869	26,841	29,841
212	Employer Medicare	1,353	1,827	2,262
329	Laundry Service	2,104	2,000	3,500
336	Maintenance and Repair Service - Equipment	26,371	4,000	60,000
412	Diesel Fuel	151,970	180,000	225,000
418	Equipment and Machinery Parts	135,577	152,000	175,000
424	Garage Supplies	4,377	15,000	15,000
425	Gasoline	46,393	45,000	75,000
433	Lubricants	10,730	20,000	35,000
435	Office Supplies	-	-	-
442	Propane Gas	7,972	6,500	12,500
450	Tires and Tubes	49,313	55,000	85,000
499	Other Supplies and Materials	576	2,500	2,500
708	Communication Equipment	227	2,500	2,500
	Total Operation and Maintenance of Equipment	<u>\$ 555,186</u>	<u>\$ 659,111</u>	<u>\$ 908,961</u>
63400	QUARRY OPERATIONS			
141	Foremen	\$ 45,771	\$ 49,000	\$ 53,000
143	Equipment Operators	67,402	74,000	83,000
147	Truck Drivers	33,336	36,500	40,000
186	Longevity Pay	2,000	1,500	2,000
187	Overtime Pay	396	3,500	11,000
201	Social Security	8,492	9,889	10,912
204	State Retirement	7,479	10,926	12,056
207	Medical Insurance	27,316	28,676	41,340
212	Employer Medicare	1,986	2,313	2,552
323	Explosive and Drilling Service	-	110,000	120,000
336	Maintenance and Repair Service - Equipment	46,378	50,000	80,000
415	Electricity	24,803	45,000	50,000
454	Water and Sewer	3,631	2,600	4,000
524	In-Service/Staff Development	837	2,000	3,000
	Total Quarry Operations	<u>\$ 269,827</u>	<u>\$ 425,904</u>	<u>\$ 512,860</u>
65000	OTHER CHARGES			
415	Electricity	\$ -	\$ -	\$ -
510	Trustee's Commission	64,288	65,000	75,000
511	Vehicle and Equipment Insurance	63,769	65,732	80,000
	Total Other Charges	<u>\$ 128,057</u>	<u>\$ 130,732</u>	<u>\$ 155,000</u>
66000	EMPLOYEE BENEFITS			
210	Unemployment Compensation	\$ 413	\$ 1,000	\$ 5,000
513	Worker's Compensation Insurance	71,545	65,526	101,000
	Total Employee Benefits	<u>\$ 71,958</u>	<u>\$ 66,526</u>	<u>\$ 106,000</u>

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 42

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
68000	CAPITAL OUTLAY			
321	Engineering Services	\$ 43,742	\$ 10,000	\$ 70,000
705	Bridge Construction	458,228	360,000	500,000
706	Building Construction	-	-	-
713	Highway Construction	-	-	-
714	Highway Equipment	211,544	300,000	300,000
	Total Capital Outlay	<u>\$ 713,514</u>	<u>\$ 670,000</u>	<u>\$ 870,000</u>
	TOTAL EXPENDITURES / USES	<u>\$ 5,487,548</u>	<u>\$ 5,482,444</u>	<u>\$ 7,173,411</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 937,821</u>	<u>\$ (374,182)</u>	<u>\$ (2,009,934)</u>
	BEGINNING FUND BALANCE	<u>\$ 3,431,836</u>	<u>\$ 4,369,657</u>	<u>\$ 3,995,475</u>
	ENDING FUND BALANCE	<u>\$ 4,369,657</u>	<u>\$ 3,995,475</u>	<u>\$ 1,985,541</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 43

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 3,778,208	\$ 3,700,000	\$ 3,954,706
40120	Trustee's Collections - Prior Year	63,936	85,000	85,000
40125	Trustee's Collections - Bankruptcy	9,319	4,500	4,500
40130	Cir Clk/Clk and Master Collection - Prior Year	17,315	11,500	11,500
40140	Interest and Penalty	14,820	12,000	12,000
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	4,460,229	4,639,202	4,500,000
40275	Mixed Drink Tax	-	-	-
40300	STATUTORY LOCAL TAXES			
40330	Wholesale Beer Tax	123,937	100,000	100,000
40350	Interstate Telecommunications Tax	-	-	-
	Total Local Taxes	<u>\$ 8,467,764</u>	<u>\$ 8,552,202</u>	<u>\$ 8,667,706</u>
41000	LICENSES AND PERMITS			
41110	Marriage Licenses	<u>\$ 1,923</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	Total Licenses and Permits	<u>\$ 1,923</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
43000	CHARGES FOR CURRENT SERVICES			
43190	Other General Service Charges	\$ -	\$ -	\$ -
43570	Receipts from Individual Schools	38,119	85,338	85,338
43581	Community Service Fees - Child	-	-	-
43990	Other Charges for Services	<u>12,548</u>	<u>13,000</u>	<u>10,000</u>
	Total Charges for Current Services	<u>\$ 50,667</u>	<u>\$ 98,338</u>	<u>\$ 95,338</u>
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ (19,388)	\$ 123	\$ -
44120	Lease/Rentals	35,162	34,812	34,812
44130	Sale of Materials and Supplies	41	14	-
44145	Sale of Recycled Materials	-	-	-
44146	Refund of Telecommunication and Internet Fees	-	165,120	-
44165	Rebates	-	-	-
44170	Miscellaneous Refunds	48,185	45,000	45,000
44500	NONRECURRING ITEMS			
44510	Accrued Interest on Debt Issue	-	-	-
44530	Sale of Equipment	-	-	-
44540	Sale of Property	-	-	-
44560	Damages Recovered from Individuals	400	250	-
44570	Contributions and Gifts	-	98,799	-
	Total Other Local Revenues	<u>\$ 64,400</u>	<u>\$ 344,118</u>	<u>\$ 79,812</u>

GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 44

		ACTUAL	ESTIMATED	ESTIMATED
		FY 2021-22	FY 2022-23	FY 2023-34
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46175	On-behalf Contributions for OPEB	\$ 64,431	\$ -	\$ -
46500	STATE EDUCATION FUNDS			
46510	TN Investment Student Achievement	\$ -	\$ -	\$ 29,458,221
46511	Basic Education Program	\$ 22,415,279	\$ 24,135,097	-
46515	Early Childhood Education	692,549	692,987	-
46520	School Food Service	-	-	-
46550	Driver Education	16,509	16,000	16,000
46590	Other State Education Funds	239,969	365,993	-
46591	Coordinated School Health	104,308	105,000	-
46594	Family Resource Centers	29,612	29,612	-
46595	Statewide Student Management System (SSMS)	5,789	-	-
46610	Career Ladder Program	49,539	43,510	43,510
46612	Career Ladder - Extended Contract	-	-	-
46640	Vocational Equipment	-	-	-
46790	Other Vocational	-	95,158	-
46800	OTHER STATE REVENUES			
46820	Income Tax	\$ 3,132	\$ -	\$ -
46830	Beer Tax	14,354	13,000	13,000
46840	Alcoholic Beverage Tax	-	-	-
46850	Mixed Drink Tax	-	-	-
46851	State Revenue Sharing - T.V.A.	793,288	918,314	850,000
46852	State Revenue Sharing - Telecommunications	-	-	-
46980	Other State Grants	5,000	-	-
46981	Safe Schools	73,072	101,738	-
46990	Other State Revenues	17,957	1,250	-
	Total State of Tennessee	<u>\$ 24,524,788</u>	<u>\$ 26,517,659</u>	<u>\$ 30,380,731</u>
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47311	Race to the Top - ARRA	\$ -	\$ -	\$ -
47590	Other Federal Through State	-	149,816	-
47640	ROTC Reimbursement	84,352	70,000	70,000
47650	Energy Grant	-	-	-
	Total Federal Government	<u>\$ 84,352</u>	<u>\$ 219,816</u>	<u>\$ 70,000</u>
48000	OTHER GOVERNMENT AND CITIZENS GROUPS			
48130	Contributions	\$ 6,387	\$ 22,440	\$ 17,440
48610	Donations	33,348	21,874	-
	Total Other Government and Citizen Groups	<u>\$ 39,735</u>	<u>\$ 44,314</u>	<u>\$ 17,440</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 45

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
49000	OTHER SOURCES (NON-REVENUE)			
49300	Capital Leases Issued	\$ 628,679	\$ -	\$ -
49600	Proceeds from Sale of Capital Assets	-	107,550	-
49700	Insurance Recovery	91,227	11,118	-
49800	Transfers In	-	-	-
	Total Other Sources (Non-Revenue)	<u>\$ 719,906</u>	<u>\$ 118,668</u>	<u>\$ -</u>
	TOTAL REVENUES / OTHER SOURCES	<u>\$ 33,953,535</u>	<u>\$ 35,896,615</u>	<u>\$ 39,312,527</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 46

<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-34</u>

EXPENDITURES / USES

70000 GENERAL GOVERNMENT

71000 INSTRUCTION

71100 REGULAR INSTRUCTION PROGRAM

116	Teachers	\$ 10,841,206	\$ 11,366,194	\$ 12,859,937
117	Career Ladder Program	33,150	24,983	24,000
127	Career Ladder Extended Contract	-	-	-
128	Homebound Teachers	1,325	3,088	5,000
140	Salary Supplements (TIF Sustainability)	-	-	390,000
163	Educational Assistants	321,698	375,885	659,455
188	Bonus Payments	-	-	-
189	Other Salaries and Wages	-	289,887	700,000
195	Certified Substitute Teachers	12,885	18,108	36,000
198	Non-Certified Substitute Teachers	99,280	161,888	100,000
201	Social Security	659,538	727,630	777,835
204	State Retirement	1,023,346	923,406	1,071,555
205	Employee and Dependent Insurance	89,483	95,644	100,265
207	Medical Insurance	1,430,691	1,578,928	1,740,663
210	Unemployment Compensation	10,432	-	27,000
212	Employer Medicare	154,558	132,536	181,915
217	Retirement Hybrid Stabilization	-	202,467	181,677
316	Contributions	-	-	-
317	Software Services	174,460	225,000	225,000
330	Operating Lease Payments	-	392,000	392,000
336	Maintenance and Repair Service - Equipment	38,644	117,459	35,000
356	Tuition	-	-	-
399	Other Contracted Services	126,992	21,300	21,300
429	Instructional Supplies and Materials	140,455	100,000	100,000
449	Textbooks	145,118	269,000	269,000
499	Other Supplies and Materials	1,394	-	5,000
535	Fee Waivers	35,670	40,000	50,000
599	Other Charges	-	-	-
610	Principal on Leases	220,088	-	-
611	Interest on Leases	14,812	-	-
709	Data Processing Equipment	-	-	-
711	Furniture and Fixtures	21,094	25,000	25,000
722	Regular Instruction Equipment	225,393	194,466	185,000
790	Other Equipment	25,924	10,000	15,000
	Total Regular Instruction Program	<u>\$ 15,847,636</u>	<u>\$ 17,294,869</u>	<u>\$ 20,177,602</u>

71150 ALTERNATIVE INSTRUCTION PROGRAM

116	Teachers	\$ 103,096	\$ 111,800	\$ 112,308
117	Career Ladder Program	-	-	-
201	Social Security	6,013	6,637	6,965
204	State Retirement	10,619	9,831	9,760
207	Medical Insurance	15,491	16,164	17,842
212	Employer Medicare	1,406	1,552	1,630
429	Instructional Supplies and Materials	496	500	500
	Total Alternative Instruction Program	<u>\$ 137,121</u>	<u>\$ 146,484</u>	<u>\$ 149,005</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 47

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
71200	SPECIAL EDUCATION PROGRAM			
116	Teachers	\$ 1,194,223	\$ 1,244,925	\$ 1,274,195
117	Career Ladder Program	4,000	2,013	2,000
128	Homebound Teachers	4,662	388	5,000
163	Educational Assistants	410,187	475,308	526,122
171	Speech Pathologist	101,655	113,509	178,793
195	Certified Substitute Teachers	632	595	5,718
198	Non-Certified Substitute Teachers	16,475	13,418	32,063
201	Social Security	99,964	108,671	116,817
204	State Retirement	123,081	136,042	151,673
205	Employee and Dependent Insurance	131,050	146,661	156,840
207	Medical Insurance	200,043	207,184	228,064
212	Employer Medicare	23,421	25,008	27,321
217	Retirement Hybrid Stabilization	-	21,604	20,347
310	Contracts with Other Public Agencies	62,584	80,000	80,000
312	Contracts with Private Agencies	26,690	35,000	35,000
336	Maintenance and Repair Service - Equipment	-	1,000	1,000
429	Instructional Supplies and Materials	14,259	20,948	21,000
499	Other Supplies and Materials	1,017	4,000	4,000
725	Special Education Equipment	2,996	5,000	5,000
	Total Special Education Program	<u>\$ 2,416,939</u>	<u>\$ 2,641,274</u>	<u>\$ 2,870,953</u>
71300	VOCATIONAL EDUCATION PROGRAM			
116	Teachers	\$ 872,350	\$ 883,402	\$ 948,330
117	Career Ladder Program	2,000	1,833	2,000
195	Certified Substitute Teachers	-	-	1,500
198	Non-Certified Substitute Teachers	200	450	3,000
201	Social Security	51,327	52,856	59,200
204	State Retirement	79,585	68,653	82,584
207	Medical Insurance	110,581	126,062	140,603
212	Employer Medicare	12,004	12,378	13,846
217	Retirement Hybrid Stabilization	-	14,420	8,243
336	Maintenance and Repair Service - Equipment	2,916	10,000	10,000
429	Instructional Supplies and Materials	34,952	51,300	51,300
499	Other Supplies and Materials	-	18,158	-
599	Other Charges	33,075	30,000	30,000
730	Vocational Instruction Equipment	51,711	50,000	50,000
	Total Vocational Education Program	<u>\$ 1,250,701</u>	<u>\$ 1,319,512</u>	<u>\$ 1,400,606</u>
71400	STUDENT BODY EDUCATION PROGRAM			
140	Salary Supplements	\$ 27,617	\$ 8,322	\$ -
189	Other Salaries and Wages	39,158	75,000	75,000
201	Social Security	3,987	5,183	4,650
204	State Retirement	3,711	5,347	6,000
212	Employer Medicare	947	1,213	1,090
217	Retirement Hybrid Stabilization	-	-	-
599	Other Charges	-	16,000	16,000
	Total Student Body Education Program	<u>\$ 75,420</u>	<u>\$ 111,065</u>	<u>\$ 102,740</u>
	TOTAL INSTRUCTION	<u>\$ 19,727,817</u>	<u>\$ 21,513,204</u>	<u>\$ 24,700,906</u>

GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 48

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
72000	SUPPORT SERVICES			
72110	ATTENDANCE			
105	Supervisor/Director	\$ 89,164	\$ 91,412	\$ 92,659
117	Career Ladder Program	1,000	1,000	1,000
189	Other Salaries and Wages	49,317	49,318	49,317
201	Social Security	8,508	8,685	8,865
204	State Retirement	11,876	11,409	11,518
205	Employee and Dependent Insurance	7,108	7,378	8,083
207	Medical Insurance	6,751	7,022	7,726
212	Employer Medicare	1,990	2,027	2,074
355	Travel	1,789	5,000	5,000
399	Other Contracted Services	16,089	25,000	25,000
	Total Attendance	<u>\$ 193,592</u>	<u>\$ 208,251</u>	<u>\$ 211,242</u>
72120	HEALTH SERVICES			
105	Supervisor/Director	\$ 92,774	\$ 90,705	\$ 91,214
131	Medical Personnel	-	211,767	261,868
162	Clerical Personnel	20,511	25,361	25,349
201	Social Security	4,553	20,123	23,463
204	State Retirement	6,341	21,673	32,420
205	Employee and Dependent Insurance	7,108	33,151	42,357
207	Medical Insurance	3,364	3,660	7,726
212	Employer Medicare	1,688	5,668	5,488
217	Retirement Hybrid Stabilization	-	3,605	5,000
348	Postal Charges	-	-	-
355	Travel	151	1,300	1,300
413	Drugs and Medical Supplies	6,187	8,400	8,400
499	Other Supplies and Materials	-	-	-
	Total Health Services	<u>\$ 142,677</u>	<u>\$ 425,413</u>	<u>\$ 504,585</u>
72130	OTHER STUDENT SUPPORT			
117	Career Ladder Program	\$ -	\$ -	\$ -
123	Guidance Personnel	542,934	589,812	616,574
130	Social Workers	-	-	-
162	Clerical Personnel	-	-	-
170	School Resource Officer	-	-	-
189	Other Salaries and Wages	-	-	-
196	In-Service Training	-	-	-
201	Social Security	31,924	35,314	37,927
204	State Retirement	42,044	44,398	52,800
205	Employee and Dependent Insurance	3,666	-	4,042
207	Medical Insurance	52,314	62,977	70,203
212	Employer Medicare	7,466	8,259	8,870
217	Retirement Hybrid Stabilization	-	11,454	10,100
322	Evaluation and Testing	1,112	78,000	78,000
348	Postal Charges	-	-	-
355	Travel	-	-	-
399	Other Contracted Services	-	-	-
449	Textbooks	-	-	-
499	Other Supplies and Materials	-	-	-
524	In-Service/Staff Development	13,263	14,000	-
599	Other Charges	5,490	6,000	6,000
790	Other Equipment	50,141	103,528	-
	Total Other Student Support	<u>\$ 750,354</u>	<u>\$ 953,742</u>	<u>\$ 884,516</u>

GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 49

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-34</u>
72200	INSTRUCTIONAL STAFF			
72210	REGULAR INSTRUCTION PROGRAM			
105	Supervisor/Director	\$ 309,366	\$ 321,318	\$ 325,555
117	Career Ladder Program	4,000	3,917	4,000
129	Librarians	321,042	350,769	350,590
138	Instructional Computer Personnel	83,279	88,911	90,078
189	Other Salaries and Wages	19,282	19,282	19,282
196	In-Service Training	-	-	-
201	Social Security	43,450	46,959	48,950
204	State Retirement	70,198	65,903	68,254
205	Employee and Dependent Insurance	-	-	-
207	Medical Insurance	76,715	80,779	90,333
212	Employer Medicare	10,162	10,982	11,448
217	Retirement Hybrid Stabilization	-	4,371	3,575
340	Medical and Dental Services	-	-	-
355	Travel	13,875	10,779	11,000
399	Other Contracted Services	-	85,000	85,000
429	Instructional Supplies and Materials	3,205	4,200	4,200
432	Library Books/Media	10,608	20,000	20,000
499	Other Supplies and Materials	2,876	3,000	3,000
524	In-Service/Staff Development	33,098	96,000	96,000
599	Other Charges	27,144	45,000	45,000
	Total Regular Instruction Program	<u>\$ 1,028,300</u>	<u>\$ 1,257,170</u>	<u>\$ 1,276,265</u>
72220	SPECIAL EDUCATION PROGRAM			
105	Supervisor/Director	\$ 38,374	\$ 42,023	\$ 42,570
124	Psychological Personnel	-	55,443	55,138
161	Secretary(s)	29,921	33,875	34,180
162	Clerical Personnel	-	-	-
189	Other Salaries and Wages	63,910	67,576	67,847
201	Social Security	7,159	11,527	12,384
204	State Retirement	12,106	41,595	16,728
205	Employee and Dependent Insurance	7,445	8,021	9,660
207	Medical Insurance	8,973	16,373	22,460
212	Employer Medicare	1,674	2,696	2,897
217	Retirement Hybrid Stabilization	-	2,221	2,300
308	Consultants	-	-	-
355	Travel	2,837	5,000	5,000
499	Other Supplies and Materials	2,649	3,000	3,000
524	In-Service/Staff Development	800	5,000	5,000
599	Other Chares	-	-	-
725	Special Education Equipment	960	2,000	2,000
	Total Special Education Program	<u>\$ 176,808</u>	<u>\$ 296,350</u>	<u>\$ 281,164</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 50

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-34
72230	VOCATIONAL EDUCATION PROGRAM			
105	Supervisor/Director	\$ 70,865	\$ 77,198	\$ 79,074
117	Career Ladder Program	-	-	-
162	Clerical Personnel	19,011	24,011	24,173
189	Other Salary and Wages	-	-	-
201	Social Security	4,932	5,773	6,402
204	State Retirement	4,541	5,505	8,528
205	Employee and Dependent Insurance	7,259	7,705	8,870
207	Medical Insurance	9,100	9,545	10,711
212	Employer Medicare	1,153	1,350	1,498
217	Retirement Hybrid Stabilization	-	3,088	3,068
355	Travel	16,637	26,100	26,100
524	In-Service/Staff Development	2,128	3,000	3,000
599	Other Charges	3,000	3,000	3,000
	Total Vocational Education Program	<u>\$ 138,626</u>	<u>\$ 166,275</u>	<u>\$ 174,424</u>
	TOTAL INSTRUCTIONAL STAFF	<u>\$ 2,430,357</u>	<u>\$ 3,307,201</u>	<u>\$ 3,332,196</u>
72250	TECHNOLOGY			
317	Software Services	\$ 3,500	\$ 5,220	\$ 5,220
350	Internet Connectivity	45,946	46,500	46,500
	Total Technology	<u>\$ 49,446</u>	<u>\$ 51,720</u>	<u>\$ 51,720</u>
72290	OTHER PROGRAMS			
215	On-Behalf Payments for OPEB	\$ 64,431	\$ -	\$ -
	Total Other Programs	<u>\$ 64,431</u>	<u>\$ -</u>	<u>\$ -</u>
72300	GENERAL ADMINISTRATION			
72310	BOARD OF EDUCATION			
118	Secretary to Board	\$ 2,000	\$ 2,000	\$ 2,000
191	Board and Committee Members Fees	42,072	44,321	42,914
201	Social Security	2,241	2,651	2,785
204	State Retirement	122	144	158
212	Employer Medicare	638	672	652
305	Audit Services	18,000	14,900	15,650
317	Software Services	2,273	2,273	3,000
320	Dues and Memberships	13,031	15,000	20,000
331	Legal Services	5,078	25,000	25,000
355	Travel	5,693	8,000	8,000
506	Liability Insurance	375,903	397,000	425,000
510	Trustee's Commission	156,451	160,000	160,000
513	Worker's Compensation Insurance	185,429	238,000	250,000
533	Criminal Investigation of Applicants-TBI	10,843	17,500	17,500
599	Other Charges	28,222	28,500	28,500
	Total Board of Education	<u>\$ 847,996</u>	<u>\$ 955,961</u>	<u>\$ 1,001,159</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 51

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-24
72320	DIRECTOR OF SCHOOLS			
101	County Official/Administration	\$ 160,773	\$ 171,318	\$ 171,319
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	75,597	85,609	85,520
189	Other Salaries and Wages	13,395	14,322	13,663
201	Social Security	12,770	13,917	16,833
204	State Retirement	20,860	20,610	20,833
205	Employee and Dependent Insurance	7,108	7,378	8,083
207	Medical Insurance	9,100	9,545	10,711
212	Employer Medicare	3,679	3,979	3,937
307	Communication	11,487	25,000	25,000
348	Postal Charges	500	1,500	1,500
355	Travel	13,316	15,000	15,000
435	Office Supplies	6,231	8,500	8,500
599	Other Charges	-	1,000	1,000
701	Administration Equipment	-	15,000	15,000
	Total Director of Schools	<u>\$ 335,816</u>	<u>\$ 393,678</u>	<u>\$ 397,899</u>
72400	SCHOOL ADMINISTRATION			
72410	OFFICE OF THE PRINCIPAL			
103	Assistant(s)	\$ 240,573	\$ 343,199	\$ 345,828
104	Principals	670,453	588,985	590,111
117	Career Ladder Program	3,000	3,000	3,000
139	Assistant Principals	-	-	-
161	Secretary(ies)	4,800	-	-
162	Clerical Personnel	309,289	390,067	392,348
201	Social Security	70,325	78,705	82,540
204	State Retirement	101,122	102,504	108,470
205	Employee and Dependent Insurance	76,666	81,963	97,134
207	Medical Insurance	66,393	47,182	51,429
212	Employer Medicare	16,447	18,407	19,304
217	Retirement Hybrid Stabilization	-	7,800	7,141
307	Communication	9,449	10,000	10,000
316	Contributions	40,000	40,000	40,000
355	Travel	1,018	10,000	10,000
414	Copier Lease	72,131	94,500	94,500
	Total Office of the Principal	<u>\$ 1,681,666</u>	<u>\$ 1,816,312</u>	<u>\$ 1,851,805</u>
72610	OPERATION AND MAINTENANCE OF PLANT			
166	Custodial Personnel	\$ 394,380	\$ 525,004	\$ 578,953
201	Social Security	23,323	31,299	35,896
204	State Retirement	15,510	31,546	39,659
205	Employee and Dependent Insurance	84,504	90,357	91,695
212	Employer Medicare	5,455	2,320	8,395
399	Other Contracted Services	15,818	20,000	20,000
410	Custodial Supplies	121,214	130,000	130,000
415	Electricity	975,419	1,175,000	1,175,000
434	Natural Gas	134,624	175,000	175,000
454	Water and Sewer	103,371	160,000	160,000
599	Other Charges	38,210	45,000	45,000
	Total Operation and Maintenance of Plant	<u>\$ 1,911,828</u>	<u>\$ 2,385,526</u>	<u>\$ 2,459,598</u>

GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 52

		ACTUAL	ESTIMATED	ESTIMATED
		FY 2021-22	FY 2022-23	FY 2023-34
72620	MAINTENANCE OF PLANT			
105	Supervisor/Director	\$ 84,129	\$ 87,995	\$ 89,206
167	Maintenance Personnel	270,756	299,666	319,905
189	Other Salaries and Wages	246,503	235,811	352,289
201	Social Security	36,491	37,936	42,414
204	State Retirement	35,068	43,836	48,502
205	Employee and Dependent Insurance	57,419	67,643	72,777
207	Medical Insurance	13,502	7,587	15,452
212	Employer Medicare	8,534	8,872	9,920
335	Maintenance and Repair Service - Building	89,427	100,000	112,000
336	Maintenance and Repair Service - Equipment	105,650	118,000	132,160
338	Maintenance and Repair Service - Vehicles	8,006	12,000	13,440
426	General Construction Materials	23,673	30,000	33,600
499	Other Supplies and Materials	22,776	35,000	35,000
599	Other Charges	21,275	51,000	51,000
701	Administration Equipment	-	-	-
712	Heating and Air Conditioning Equipment	14,156	25,000	28,000
	Total Maintenance of Plant	<u>\$ 1,037,365</u>	<u>\$ 1,160,346</u>	<u>\$ 1,355,665</u>
72700	MAINTENANCE EQUIPMENT			
72710	TRANSPORTATION			
105	Supervisor/Director	\$ 86,116	\$ 90,158	\$ 91,413
142	Mechanic(s)	91,771	92,020	109,878
146	Bus Drivers	640,540	591,689	757,509
161	Secretary	31,377	35,023	35,017
189	Other Salaries and Wages	80,221	101,267	50,600
201	Social Security	54,443	53,981	76,819
204	State Retirement	51,091	60,127	86,554
205	Employee and Dependent Insurance	36,075	41,855	169,194
207	Medical Insurance	10,516	12,009	13,854
212	Employer Medicare	13,268	13,050	17,966
307	Communication	4,396	4,500	4,500
340	Medical and Dental Services	6,786	7,000	8,000
412	Diesel Fuel	8,000	-	-
425	Gasoline	278,572	400,000	400,000
433	Lubricants	6,938	12,000	13,500
450	Tires and Tubes	8,266	25,000	28,750
453	Vehicle Parts	80,093	100,000	115,000
499	Other Supplies and Materials	20,715	25,000	28,750
599	Other Charges	8,258	16,000	18,400
718	Motor Vehicles	39,202	44,081	-
729	Transportation Equipment	267,968	433,782	368,000
	Total Transportation	<u>\$ 1,824,612</u>	<u>\$ 2,158,542</u>	<u>\$ 2,393,704</u>
	TOTAL SUPPORT SERVICES	<u>\$ 10,183,517</u>	<u>\$ 12,229,286</u>	<u>\$ 12,843,746</u>

GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 53

		ACTUAL	ESTIMATED	ESTIMATED
		<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-34</u>
73000	OPERATION OF NON-INSTRUCTIONAL			
73100	FOOD SERVICE			
105	Supervisor/Director	\$ 72,087	\$ 74,654	\$ 75,603
162	Clerical Personnel	11,843	13,476	13,599
165	Cafeteria Personnel	18,027	-	-
201	Social Security	6,279	5,455	5,531
204	State Retirement	8,993	6,718	7,502
207	Medical Insurance	-	-	-
212	Employer Medicare	1,468	1,276	1,294
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	<u>\$ 118,697</u>	<u>\$ 101,579</u>	<u>\$ 103,529</u>
73300	COMMUNITY SERVICES			
116	Teachers	\$ 183,229	\$ 240,000	\$ -
163	Educational Assistants	18,305	54,693	-
189	Other Salaries and Wages	36,694	36,886	46,843
201	Social Security	14,770	21,590	2,297
204	State Retirement	18,474	31,850	3,220
205	Employee and Dependent Insurance	-	-	-
212	Employer Medicare	3,454	5,040	538
217	Retirement Hybrid Stabilization	-	4,000	-
336	Maintenance and Repair Service - Equipment	-	-	-
348	Postal Charges	-	-	-
355	Travel	1,231	2,500	1,500
399	Other Contracted Services	-	-	-
422	Food Supplies	-	-	-
429	Instructional Supplies and Materials	-	-	-
449	Textbooks	-	-	-
499	Other Supplies and Materials	5,222	11,500	1,500
524	In-Service/Staff Development	6,872	20,940	17,900
599	Other Charges	178	700	700
790	Other Equipment	-	-	-
	Total Community Services	<u>\$ 288,429</u>	<u>\$ 429,699</u>	<u>\$ 74,498</u>
	TOTAL NON-INSTRUCTIONAL	<u>\$ 407,126</u>	<u>\$ 531,278</u>	<u>\$ 178,027</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 54

		ACTUAL FY 2021-22	ESTIMATED FY 2022-23	ESTIMATED FY 2023-34
73400	EARLY CHILDHOOD EDUCATION			
105	Supervisor/Director	\$ 40,803	\$ 46,310	\$ -
116	Teachers	430,966	488,088	128,088
131	Medical Personnel	-	-	-
163	Educational Assistants	119,086	78,102	21,052
189	Other Salaries and Wages	11,550	-	-
195	Certified Substitute Teachers	720	1,000	2,000
198	Non-Certified Substitute Teachers	5,610	8,275	7,000
201	Social Security	34,659	38,407	7,107
204	State Retirement	54,578	50,041	8,641
205	Employee and Dependent Insurance	-	-	-
207	Medical Insurance	94,720	101,930	16,078
212	Employer Medicare	8,119	8,963	1,663
217	Retirement Hybrid Stabilization	-	6,784	-
307	Communications	845	1,000	-
348	Postal Charges	-	-	-
355	Travel	14	2,000	-
429	Instructional Supplies and Materials	7,759	15,000	15,000
449	Textbooks	-	-	-
499	Other Supplies and Materials	477	1,000	-
524	In-Service/Staff Development	699	6,000	-
790	Other Equipment	37,440	10,000	-
	Total Early Childhood Education	<u>\$ 848,045</u>	<u>\$ 862,900</u>	<u>\$ 206,629</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	-	-	-
790	Other Equipment	628,679	-	-
791	Other Construction	394,039	498,000	1,723,000
799	Other Capital Outlay	-	-	-
	Total Capital Outlay	<u>\$ 1,022,718</u>	<u>\$ 498,000</u>	<u>\$ 1,723,000</u>
99100	OTHER FINANCING USES			
590	Transfers to Other Funds	350,000	-	-
	TOTAL EXPENDITURES / USES	<u>\$ 32,539,223</u>	<u>\$ 35,634,668</u>	<u>\$ 39,652,308</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 1,414,312</u>	<u>\$ 261,947</u>	<u>\$ (339,781)</u>
	BEGINNING FUND BALANCE	<u>\$ 6,092,336</u>	<u>\$ 7,506,648</u>	<u>\$ 7,768,595</u>
	ENDING FUND BALANCE	<u>\$ 7,506,648</u>	<u>\$ 7,768,595</u>	<u>\$ 7,428,814</u>

CENTRAL CAFETERIA FUND (143)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 55

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
<u>REVENUE / SOURCES</u>				
43500	EDUCATION CHARGES			
43521	Lunch Payments - Children	\$ 2,745	\$ 385,229	\$ 390,000
43522	Lunch Payments - Adults	20,933	28,507	30,000
43523	Income from Breakfast	683	149,314	150,000
43524	Special Milk Sales	-	-	-
43525	A la Carte Sales	126,771	181,630	185,000
	Total Education Charges	<u>\$ 151,132</u>	<u>\$ 744,680</u>	<u>\$ 755,000</u>
44000	OTHER LOCAL REVENUES			
44110	Investment Income	\$ 3,525	\$ 36,318	\$ 36,000
44170	Miscellaneous Refunds	6,438	137	-
	Total Other Local Revenues	<u>\$ 9,963</u>	<u>\$ 36,455</u>	<u>\$ 36,000</u>
46500	STATE EDUCATION FUNDS			
46520	School Food Service	\$ 18,360	\$ 17,946	\$ 17,600
46800	OTHER STATE REVENUES			
46980	Other State Grants	-	-	-
	Total State of Tennessee	<u>\$ 18,360</u>	<u>\$ 17,946</u>	<u>\$ 17,600</u>
47100	FEDERAL THROUGH STATE			
47111	USDA School Lunch Program	\$ 1,882,300	\$ 777,180	\$ 800,000
47112	USDA - Commodities	153,243	150,000	130,000
47113	USDA Breakfast	771,658	361,687	365,000
47114	USDA - Other	3,063	235,323	150,000
47115	USDA Food Service Equipment Grant	-	30,917	-
47590	Other Federal Through State	-	-	-
	Total Federal Through State	<u>\$ 2,810,264</u>	<u>\$ 1,555,107</u>	<u>\$ 1,445,000</u>
47900	DIRECT FEDERAL REVENUE			
47990	Other Direct Federal Revenue	\$ -	\$ -	\$ -
48600	CITIZENS GROUPS			
48610	Donations	\$ -	\$ -	\$ -
	Total Citizens Groups	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES & OTHER SOURCES	<u>\$ 2,989,719</u>	<u>\$ 2,354,188</u>	<u>\$ 2,253,600</u>

CENTRAL CAFETERIA FUND (143)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 56

<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>

EXPENDITURES / USES

73000 OPERATION OF NON-INSTRUCTIONAL SERVICES

73100 FOOD SERVICE

105	Supervisor/Director	\$ -	\$ -	\$ -
165	Cafeteria Personnel	508,834	566,123	620,088
188	Bonus Payments	30,818	9,375	34,000
189	Other Salaries and Wages (Subs)	11,693	10,684	25,000
201	Social Security	32,390	35,088	42,104
204	State Retirement	26,682	36,108	34,340
205	Employer Medical Insurance	145,135	153,000	179,428
207	Medical Insurance	-	-	-
212	Employer Medicare	7,591	8,206	9,847
307	Communication	-	-	-
310	Contract with Other Public Agencies	1,119,543	1,115,000	1,260,000
312	Contracts with Private Agencies	-	-	-
320	Dues and Memberships	-	-	-
336	Maintenance and Repairs - Equipment	37,160	85,000	85,000
355	Travel	1,049	3,500	3,500
399	Other Contracted Services	6,601	10,000	10,000
410	Custodial Supplies	-	-	-
421	Food Preparation Supplies	1,979	2,500	5,000
422	Food Supplies	-	-	-
435	Office Supplies	3,300	6,000	6,000
451	Uniforms	83	-	-
469	USDA - Commodities	153,243	150,000	150,000
499	Other Supplies and Materials	1,215	2,000	4,000
509	Refunds	870	1,500	1,500
510	Trustee's Commission	23	350	350
513	Worker's Compensation Insurance	31,736	25,000	25,000
524	Inservice/Staff Development	612	1,500	1,500
599	Other Charges	1,017	2,055	2,100
710	Food Service Equipment	39,685	750,000	50,000
	Total Food Service	<u>\$ 2,161,259</u>	<u>\$ 2,972,989</u>	<u>\$ 2,548,757</u>

TOTAL EXPENDITURES / USES	<u>\$ 2,161,259</u>	<u>\$ 2,972,989</u>	<u>\$ 2,548,757</u>
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REVENUES / SOURCES OVER (UNDER)			
EXPENDITURES / USES	<u>\$ 828,460</u>	<u>\$ (618,801)</u>	<u>\$ (295,157)</u>

BEGINNING FUND BALANCE	<u>\$ 379,739</u>	<u>\$ 1,208,199</u>	<u>\$ 589,398</u>
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ENDING FUND BALANCE	<u>\$ 1,208,199</u>	<u>\$ 589,398</u>	<u>\$ 294,241</u>
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**EXTENDED SCHOOL PROGRAM (146)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024**

Page 57

<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-23</u>
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REVENUE / SOURCES

43500	EDUCATION CHARGES			
43581	Community Service Fees - Children	\$ 86,341	\$ 128,000	\$ 128,000
TOTAL REVENUE / SOURCES		<u>\$ 86,341</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>

EXPENDITURES / USES

73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73300	COMMUNITY SERVICES			
105	Supervisor/Director	\$ -	\$ -	\$ -
189	Other Salaries and Wages	61,466	75,000	75,000
201	Social Security	3,017	4,655	4,655
204	State Retirement	3,622	7,955	7,955
212	Employer Medicare	891	1,090	1,090
217	Retirement Hybrid Stabilization	339	3,000	3,000
510	Trustee's Commission	927	1,300	1,300
599	Other Charges	38,744	35,000	35,000
790	Other Equipment	21,603	-	-
	Total Operation of Non-Instructional Services	<u>\$ 130,609</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>
TOTAL EXPENDITURES / USES		<u>\$ 130,609</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>
REVENUES / SOURCES OVER (UNDER) EXPENDITURES / USES		<u>\$ (44,268)</u>	<u>\$ -</u>	<u>\$ -</u>
BEGINNING FUND BALANCE		<u>\$ 155,522</u>	<u>\$ 111,254</u>	<u>\$ 111,254</u>
ENDING FUND BALANCE		<u>\$ 111,254</u>	<u>\$ 111,254</u>	<u>\$ 111,254</u>

GENERAL DEBT SERVICE FUND (151)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 58

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40110	Current Property Tax	\$ 1,663,771	\$ 1,672,332	\$ 4,672,811
40120	Trustee's Collections - Prior Year	28,715	30,153	60,000
40125	Trustee's Collections - Bankruptcy	4,215	5,908	7,500
40130	Cir Clk/Clk and Master Collection - Prior Year	7,423	7,500	7,500
40140	Interest and Penalty	6,526	6,600	7,500
40200	COUNTY LOCAL OPTION TAX			
40210	Local Option Sales Tax	-	-	-
40240	Wheel Tax	855,383	875,000	875,000
40300	STATUTORY LOCAL TAX			
40266	Litigation Tax - Jail	76,948	78,000	78,000
40350	Interstate Telecommunications Tax	-	-	-
	Total Local Taxes	<u>\$ 2,642,981</u>	<u>\$ 2,675,493</u>	<u>\$ 5,708,311</u>
44000	OTHER LOCAL REVENUES			
44110	Investment Income	\$ 505	\$ 66,981	\$ 66,981
44120	Lease/Rentals	-	-	-
44170	Miscellaneous Refunds	2	-	-
	Total Other Local Revenues	<u>\$ 507</u>	<u>\$ 66,981</u>	<u>\$ 66,981</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>\$ 2,643,488</u>	<u>\$ 2,742,474</u>	<u>\$ 5,775,292</u>

GENERAL DEBT SERVICE FUND (151)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

Page 59

<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>
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EXPENDITURES / USES

80000	DEBT SERVICE			
82110	GENERAL GOVERNMENT PRINCIPAL			
601	Principal on Bonds	\$ 300,000	\$ 310,000	\$ 320,000
602	Principal on Notes	85,000	85,000	85,000
82130	EDUCATION PRINCIPAL			
601	Principal on Bonds	\$ 810,000	\$ 850,000	\$ 895,000
610	Principal on Capital Leases	-	-	-
612	Principal on Other Loans	-	-	-
82210	GENERAL GOVERNMENT INTEREST			
603	Interest on Bonds	\$ 158,930	\$ 149,930	\$ 140,630
604	Interest on Notes	11,524	9,658	7,792
82230	EDUCATION INTEREST			
603	Interest on Bonds	\$ 1,267,938	\$ 1,227,438	\$ 1,184,938
613	Interest on Other Loans	-	-	-
82300	OTHER DEBT SERVICE			
82310	GENERAL GOVERNMENT OTHER			
510	Trustee's Commission	\$ 43,639	\$ 60,000	\$ 70,000
82330	EDUCATION			
606	Other Debt Issuance Charges	\$ 800	\$ 1,000	\$ 5,000
99000	OTHER USES			
99300	Payments to Refunded Debt Escrow Agent	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES / OTHER USES	<u>\$ 2,677,831</u>	<u>\$ 2,693,026</u>	<u>\$ 2,708,360</u>
	REVENUES / SOURCES OVER (UNDER) EXPENDITURES / OTHER USES	<u>\$ (34,343)</u>	<u>\$ 49,448</u>	<u>\$ 3,066,932</u>
	BEGINNING FUND BALANCE	<u>\$ 3,052,074</u>	<u>\$ 3,017,731</u>	<u>\$ 3,067,179</u>
	ENDING FUND BALANCE	<u>\$ 3,017,731</u>	<u>\$ 3,067,179</u>	<u>\$ 6,134,111</u>

EDUCATION CAPITAL PROJECTS (177)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2024

<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-34</u>

REVENUE / SOURCES

40000	LOCAL TAXES			
40110	Current Property Tax	\$ 1,192,966	\$ 1,200,000	\$ 1,223,723
40120	Trustee's Collection - Prior Year	20,589	25,000	25,000
40125	Trustee's Collection - Bankruptcy	2,972	1,100	1,100
40130	Cir Clk/Clk and Master Collection - Prior Yr	5,322	5,220	5,220
40140	Interest and Penalty	4,679	3,563	3,500
	TOTAL REVENUE / SOURCES	<u>\$ 1,226,528</u>	<u>\$ 1,234,883</u>	<u>\$ 1,258,543</u>
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44165	Rebates	-	-	-
44170	Miscellaneous Refunds	2,784	-	-
44500	NONRECURRING ITEMS			
44540	Sale of Property	\$ -	\$ -	\$ -
	Total Other Local Revenues	<u>\$ 2,784</u>	<u>\$ -</u>	<u>\$ -</u>
49000	OTHER SOURCES (NON-REVENUE)			
49600	Proceeds from Sale of Capital Assets	-	-	-
49800	Transfers In	456	-	-
	Total Other Sources (Non-Revenue)	<u>\$ 456</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUE/SOURCES	<u>\$ 1,229,768</u>	<u>\$ 1,234,883</u>	<u>\$ 1,258,543</u>

EXPENDITURES / USES

76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
304	Architects	\$ -	\$ -	\$ -
510	Trustee's Commission	24,521	30,000	30,000
715	Land	-	255,095	-
799	Other Capital Outlay	15,412	1,140,000	1,500,000
	Total Capital Outlay	<u>\$ 39,933</u>	<u>\$ 1,425,095</u>	<u>\$ 1,530,000</u>
	TOTAL EXPENDITURES / USES	<u>\$ 39,933</u>	<u>\$ 1,425,095</u>	<u>\$ 1,530,000</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 1,189,835</u>	<u>\$ (190,212)</u>	<u>\$ (271,457)</u>
	BEGINNING FUND BALANCE	<u>\$ 577,599</u>	<u>\$ 1,767,434</u>	<u>\$ 1,577,222</u>
	ENDING FUND BALANCE	<u>\$ 1,767,434</u>	<u>\$ 1,577,222</u>	<u>\$ 1,305,765</u>