

LINCOLN COUNTY, TENNESSEE
ADOPTED BUDGET
FISCAL YEAR ENDING JUNE 30, 2025

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**A Resolution Making Appropriations for the Various Funds, Departments, Institutions,
Offices, and Agencies of Lincoln County, Tennessee, for the year
beginning July 1, 2024 and ending June 30, 2025**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lincoln County, Tennessee, assembled in regular session on the 18th day of June, 2024, 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, 2024 and ending June 30, 2025 according to the following schedule:

GENERAL FUND

County Commission	\$ 188,301
County Mayor	277,256
County Attorney	89,123
Election Commission	534,041
Register of Deeds	345,611
Planning	374,685
County Buildings	1,143,940
Preservation of Records	22,612
Accounting and Budgeting	726,717
Property Assessor's Office	330,487
Reappraisal Program	126,113
County Trustee's Office	369,514
County Clerk's Office	469,384
Data Processing	183,495
Circuit Court	792,090
General Sessions Court	252,116
Chancery Court	325,939
Juvenile Court	242,945
Judicial Commissioners	52,243
Courtroom Security	230,840
Sheriff's Department	4,779,475
Special Patrols	525,000
Jail	4,287,383
Fire Prevention and Control	476,741
Civil Defense	433,541
Local Health Center	759,533
Rabies and Animal Control	116,062
Maternal and Child Health Services	-
Other Local Health Services	-
Regional Mental Health Center	-
Other Local Welfare Services	10,436
Sanitation Management	177,018
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	184,887
Forest Service	2,000
Soil Conservation	93,275
Industrial Development	379,775
Other Economic and Community Development	30,000
Airport	32,969
Veterans' Service	93,147
Contributions to other Agencies	15,000
American Rescue Plan Act	-
Miscellaneous	571,695
Total General Fund	\$ 20,213,141

SOLID WASTE / SANITATION FUND

Sanitation Management	\$ 86,400
Convenience Center	289,923
Other Waste Disposal	1,331,095
Postclosure Care Costs	85,000
Transfers Out	<u>-</u>

Total Solid Waste / Sanitation Fund **\$ 1,792,418**

DRUG CONTROL FUND

Drug Enforcement	\$ 48,000
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Total Drug Control Fund **\$ 48,000**

HIGHWAY / PUBLIC WORKS FUND

Administration	\$ 376,159
Highway and Bridge Maintenance	4,312,515
Operation and Maintenance of Equipment	947,970
Quarry Operations	531,052
Other Charges	165,000
Employee Benefits	106,000
Capital Outlay	<u>870,000</u>

Total Highway / Public Works Fund **\$ 7,308,696**

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program <i>(Instruction)</i>	\$ 21,369,488
Alternative Instruction Program <i>(Instruction)</i>	157,401
Special Education Program <i>(Instruction)</i>	3,188,677
Vocational Education Program <i>(Instruction)</i>	1,550,846
Student Body Education Program	103,240
Attendance	235,061
Health Services	486,964
Other Student Support	1,145,987
Regular Instruction Program <i>(Instructional Staff)</i>	1,352,121
Special Education Program <i>(Instructional Staff)</i>	270,641
Vocational Education Program <i>(Instructional Staff)</i>	187,285
Technology	51,720
Board of Education	1,104,508
Director of Schools	451,770
Office of the Principal	1,949,845
Operation of Plant	2,698,032
Maintenance of Plant	1,252,867
Transportation	2,134,358
Food Service Equipment	119,326
Community Services	77,684
Early Childhood Education	206,629
Capital Outlay	<u>508,000</u>

Total General Purpose School Fund **\$ 40,602,450**

CENTRAL CAFETERIA FUND

Food Service	\$ 2,648,010
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Total Central Cafeteria Fund **\$ 2,648,010**

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	\$ 420,000
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Education Principal	2,135,000
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General Government Interest	136,957
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Education Interest	3,073,588
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General Government Other Charges	130,000
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Total General Debt Service Fund	\$ 5,895,545
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EDUCATION CAPITAL PROJECTS FUND

Capital Outlay	\$ 22,096,164
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Total Education Capital Projects Fund	\$ 22,096,164
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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, 2025. 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 2023 and prior tax years and the interest and penalty thereon collected during tax year ending June 30, 2025 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, 2025.

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, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 18th day of June, 2024 in regular session.


William R. Newman, County Mayor


Phyllis F. Counts, Lincoln County Clerk

RESOLUTION FIXING THE TAX LEVY IN
LINCOLN COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2024

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SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Lincoln County, Tennessee, assembled in regular session on this 18th day of June, 2024, that the combined property tax rate for Lincoln County, Tennessee for the year beginning July 1, 2024, shall be \$1.8998 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:


<u>FUND</u>	<u>RATE</u>
General	\$ 0.8525
Highway / Public Works	0.0958
General Purpose School	0.4404
General Debt Service	0.4050
Education Capital Projects	<u>0.1061</u>
TOTAL TAX RATE	\$ 1.8998

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 18th day of June, 2024 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, 2024

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

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

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lincoln County on this 18th day of June, 2024 that to promote the economic welfare of Lincoln County citizens:

1. Ten Thousand Four Hundred Thirty-Six Dollars (\$10,436) be appropriated to the South Central Human Resource Agency.
2. Twelve Thousand Seven Hundred Fifty Dollars (\$12,750) be appropriated to the Fayetteville-Lincoln County Senior Citizens.
3. Eight Hundred Dollars (\$800) be appropriated to the Petersburg Senior Citizens.
4. One Hundred Thirty-Two Thousand Two Hundred and Two Dollars (\$132,202) be appropriated to the Fayetteville-Lincoln County Public Library.
5. Twenty-Two Thousand Dollars (\$22,000) be appropriated to South Lincoln Recreation.
6. Two Thousand Dollars (\$2,000) be appropriated to the Tennessee Department of Agriculture Forestry Division.
7. One Hundred Two Thousand Five Hundred Dollars (\$102,500) be appropriated to the Fayetteville-Lincoln County Industrial Development Board.
8. Fifteen Thousand Dollars (\$15,000) be appropriated to the Fayetteville-Lincoln County Chamber of Commerce.
9. Thirty-Two Thousand Nine Hundred Sixty-Nine Dollars (\$32,969) be appropriated to the Fayetteville-Lincoln County Airport.
10. Fifteen Thousand Dollars (\$15,000) be appropriated to Fayetteville Main Street.
11. Fifty-Five Thousand Dollars (\$55,000) be appropriated to Length of Service Award Program (LOSAP) on behalf of Volunteer Firemen.
12. Five Thousand Dollars (\$5,000) be appropriated to the Lincoln County Crimestoppers.

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 through 12 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 18th day of June, 2024 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, 2025 Lincoln County, Tennessee

FUND	ESTIMATED FUND BALANCE 7/1/2024	ESTIMATED REVENUE	TRANSFERS FROM OTHER FUNDS	TOTAL ESTIMATED REVENUES & OTHER SOURCES	ESTIMATED EXPENDITURES	TRANSFERS TO OTHER FUNDS	TOTAL APPROPRIATIONS	ESTIMATED FUND BALANCE 6/30/2025
General	\$ 12,053,991	\$ 19,452,469	\$ -	\$ 19,452,469	\$ 20,213,141	\$ -	\$ 20,213,141	\$ 11,293,319
Solid Waste / Sanitation	1,311,778	1,893,000	-	1,893,000	1,792,418	-	1,792,418	1,412,360
Drug Control	195,455	17,750	-	17,750	48,000	-	48,000	165,205
Highway / Public Works	3,293,065	5,210,026	-	5,210,026	7,308,696	-	7,308,696	1,194,395
General Purpose Schools	10,415,715	39,667,100	-	39,667,100	40,602,450	-	40,602,450	9,480,365
Central Cafeteria	792,665	2,388,000	-	2,388,000	2,648,010	-	2,648,010	532,655
Extended School Program	100,427	128,000	-	128,000	128,000	-	128,000	100,427
General Debt Service	4,174,328	6,962,217	-	6,962,217	5,895,545	-	5,895,545	5,241,000
Education Capital Projects	27,082,451	1,284,237	-	1,284,237	22,096,164	-	22,096,164	6,270,524
Totals	\$ 59,419,875	\$ 77,002,799	\$ -	\$ 77,002,799	\$ 100,732,424	\$ -	\$ 100,732,424	\$ 35,690,250

Lincoln County, Tennessee
Statement of Estimated Revenues from Current Property Taxes
2023 Assessments Based upon Estimated
Assessed Valuation of \$1,226,650,310

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Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.0%	Net Estimated Collection of Taxes
General	\$ 0.8525	\$ 10,457,194	\$ 418,288	\$ 10,038,906
Highway / Public Works	0.0958	1,175,131	47,005	1,128,126
General Purpose School	0.4404	5,402,168	216,087	5,186,081 *
General Debt Service	0.4050	4,967,934	198,717	4,769,217
Education Capital Projects	0.1061	1,301,476	52,059	1,249,417
Total	\$ 1.8998	\$ 23,303,903	\$ 932,156	\$ 22,371,747

* 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	4,533	77.3549%	\$ 4,011,690
City	1,327	22.6451%	1,174,391
Total	5,860	100.000%	\$ 5,186,081

Value of 1 penny	\$ 122,665
Estimated Collection Percentage	96.0%
Budget Value of 1 penny	\$ 117,758

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		ACTUAL	ESTIMATED	ESTIMATED
		<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 6,777,335	\$ 9,836,175	\$ 10,038,906
40120	Trustee's Collections - Prior Year	141,231	150,000	170,000
40125	Trustee's Collections - Bankruptcy	6,390	12,000	20,000
40130	Cir Clk/Clk and Master Collection - Prior Year	52,204	30,000	30,000
40140	Interest and Penalty	27,235	30,000	30,000
40161	Payments in Lieu of Taxes - TVA	2,794	2,794	2,794
40162	Payments in Lieu of Taxes - Loc Utility	287,641	289,602	289,602
40163	Payments in Lieu of Taxes - Other	78,570	400,000	400,000
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	2,378,869	2,400,000	2,400,000
40220	Hotel/Motel Tax	217,045	180,000	220,000
40240	Wheel Tax	214,172	210,000	215,000
40250	Litigation Tax - General	77,443	75,000	75,000
40260	Litigation Tax - Special Purpose	89,868	90,000	90,000
40266	Litigation Tax - Courthouse by Commission Resol.	32,372	33,000	33,000
40268	Litigation Tax - Courthouse Security	76,615	80,000	80,000
40270	Business Tax	479,944	400,000	400,000
40275	Mixed Drink Tax	-	-	-
40300	STATUTORY LOCAL TAXES			
40320	Bank Excise Tax	177,790	197,128	197,000
40330	Wholesale Beer Tax	-	-	-
	Total Local Taxes	<u>\$ 11,117,518</u>	<u>\$ 14,415,699</u>	<u>\$ 14,691,302</u>
41000	LICENSES AND PERMITS			
41140	Cable TV Franchise	\$ 63,803	\$ 58,072	\$ 60,000
41510	Beer Permits	3,524	4,200	4,200
41520	Building Permits	368,197	180,000	155,000
41590	Other Permits	-	-	-
	Total License and Permits	<u>\$ 435,524</u>	<u>\$ 242,272</u>	<u>\$ 219,200</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
42000 FINES, FORFEITURES AND PENALTIES			
42100 CIRCUIT COURT			
42110 Fines	\$ -	\$ 238	\$ -
42120 Officer Costs	7,610	10,000	7,500
42130 Game and Fish Fines	-	-	-
42140 Drug Control Fines	9,880	5,000	5,000
42150 Jail Fees	3,490	4,000	4,000
42170 Judicial Commissioner Fees	86	-	100
42180 DUI Treatment Fines	185	200	200
42190 Data Entry Fee	2,408	2,500	2,500
42191 Courtroom Security Fee	241	300	300
42300 GENERAL SESSIONS COURT			
42310 Fines	21,841	20,000	20,000
42320 Officers Costs	59,272	45,000	45,000
42330 Game and Fish Fines	788	600	600
42340 Drug Control Fines	13,693	11,000	11,000
42341 Drug Court Fees	-	-	-
42350 Jail Fees	22,325	20,000	25,000
42370 Judicial Commissioner Fees	3,436	3,500	3,500
42380 DUI Treatment Fines	8,107	7,000	7,000
42390 Data Entry Fee	11,213	10,000	11,000
42391 Courtroom Security Fee	5,307	5,500	5,500
42400 JUVENILE COURT			
42410 Fines	-	-	-
42420 Officer Costs	103	300	300
42451 Interpreter Fee	19	-	-
42500 CHANCERY COURT			
42520 Officer Costs	1,075	1,000	1,000
42530 Data Entry Fee	1,904	1,500	1,500
42591 Courtroom Security Fee	38	50	50
42600 OTHER COURTS			
42610 Fines - JAIBG	8,855	10,000	10,000
42800 JUDICIAL DISTRICT DRUG PROGRAM			
42872 Victims Assistance Assessments	-	-	-
42900 OTHER FINES, FORFEITURES, PENALTIES			
42910 Proceeds from Confiscated Property	-	-	-
Total Fines, Forfeitures, and Penalties	<u>\$ 181,876</u>	<u>\$ 157,688</u>	<u>\$ 161,050</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
43000 CHARGES FOR CURRENT SERVICES			
43107 Residential Waste Collection Charges	\$ -	\$ -	\$ -
43120 Patient Charges	3,430	10,000	10,000
43140 Zoning Studies	13,252	11,000	10,000
43350 Copy Fees	591	330	100
43365 Archives and Records Management	5,138	5,000	5,000
43366 Greenbelt Late Application Fee	-	-	-
43370 Telephone Commissions	151,923	105,000	105,000
43380 Vending Machine Collections (E Cig)	-	-	-
43383 Titling and Registration	34,470	33,000	33,000
43392 Data Processing Fee - Register	11,834	10,500	10,500
43394 Data Processing Fee - Sheriff	2,451	2,500	2,500
43395 Sexual Offender Registration Fee	7,150	6,000	6,000
43396 Data Processing Fee - County Clerk	4,615	3,000	3,000
43990 Other Charges for Services	3,697	550	550
Total Charges for Current Services	<u>\$ 238,551</u>	<u>\$ 186,880</u>	<u>\$ 185,650</u>
44000 OTHER LOCAL REVENUES			
44100 RECURRING ITEMS			
44110 Investment Income	\$ 826,569	\$ 1,100,000	\$ 400,000
44120 Lease/Rentals	87,000	90,200	89,200
44130 Sale of Materials and Supplies	1,870	-	-
44131 Commissary Sales	4,014	4,000	4,000
44170 Miscellaneous Refunds	32,408	42,000	32,000
44500 NONRECURRING ITEMS			
44530 Sale of Equipment	100,078	-	-
44540 Sale of Property	-	-	-
44560 Damages Recovered from Individuals	10,353	15,784	-
44570 Contributions and Gifts	-	-	-
Total Other Local Revenues	<u>\$ 1,062,292</u>	<u>\$ 1,251,984</u>	<u>\$ 525,200</u>
45000 FEES RECEIVED FROM COUNTY OFFICE			
45500 FEES IN LIEU OF SALARY			
45510 County Clerk	\$ 647,729	\$ 600,000	\$ 600,000
45520 Circuit Court Clerk	104,468	111,000	111,000
45540 General Sessions Court Clerk	215,734	209,500	215,000
45550 Clerk and Master	110,221	86,500	100,000
45580 Register	171,785	155,000	160,000
45590 Sheriff	10,623	10,000	10,000
45610 Trustee	506,202	780,000	600,000
Total Fees Received from County Office	<u>\$ 1,766,762</u>	<u>\$ 1,952,000</u>	<u>\$ 1,796,000</u>

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
46000 STATE OF TENNESSEE			
46100 GENERAL GOVERNMENT GRANTS			
46110 Juvenile Services Program	\$ 13,500	\$ 9,000	\$ 9,000
46175 On-Behalf Contributions for OPEB	-	-	-
46190 Other General Government Grants	-	-	-
46200 PUBLIC SAFETY GRANTS			
46210 Law Enforcement Training Programs	30,400	13,818	-
46240 School Resource Officer Funds	-	525,000	525,000
46300 HEALTH AND WELFARE GRANTS			
46310 Health Department Programs (Includes DGA)	244,086	640,230	656,650
46320 Public Health Nurses	-	-	-
46390 Other Health and Welfare Grants	40,795	32,818	-
46400 PUBLIC WORKS GRANTS			
46430 Litter Program	44,372	52,100	52,100
46490 Other Public Works Grant	-	-	-
46800 OTHER STATE REVENUES			
46835 Vehicle Certificate of Title Fees	8,657	8,500	8,500
46840 Alcoholic Beverage Tax	108,472	108,000	105,000
46845 Opioid Settlement Funds	149,529	87,536	-
46850 Mixed Drink Tax	-	-	-
46852 State Revenue Sharing - Telecom	48,494	50,000	50,000
46855 Online Sports Taxes	45,235	40,000	30,000
46870 Emergency Hospital - Prisoners	-	-	-
46915 Contracted Prisoner Boarding	307,664	700,000	350,000
46960 Registrar's Salary Supplement	15,164	15,164	15,164
46970 State Shared Sales Tax - Cities	5,111	14,000	10,000
46980 Other State Grants	19,947	-	-
46990 Other State Revenues	2,364	2,500	5,000
Total State of Tennessee	<u>\$ 1,083,790</u>	<u>\$ 2,298,666</u>	<u>\$ 1,816,414</u>
47000 FEDERAL GOVERNMENT			
47180 Community Development	\$ -	\$ -	\$ -
47220 Civil Defense Reimbursement	50,161	55,177	57,653
47235 Homeland Security Grants	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	156,870	-	-
47990 Other Direct Federal Revenue	550,709	-	-
Total Federal Government	<u>\$ 796,740</u>	<u>\$ 55,177</u>	<u>\$ 57,653</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
48000	OTHER GOVERNMENTS AND CITIZENS			
48100	OTHER GOVERNMENTS			
48130	Contributions	\$ 30,184	\$ -	\$ -
48600	CITIZENS GROUPS			
48610	Donations	139,249	67,833	-
48990	OTHER			
48991	Opioid Settlement Funds - Past Remediation	\$ 74,333	\$ 147,855	\$ -
	Total Other Governments and Citizens	<u>\$ 243,766</u>	<u>\$ 215,688</u>	<u>\$ -</u>
	TOTAL REVENUES	<u>\$ 16,926,819</u>	<u>\$ 20,776,054</u>	<u>\$ 19,452,469</u>
	OTHER SOURCES			
49600	Proceeds from Sale of Capital Assets	\$ -	\$ 16,400	\$ -
49700	Insurance Recovery	9,495	-	-
49800	Transfers In	6,703,192	-	-
	TOTAL REVENUES /OTHER SOURCES	<u>\$ 23,639,506</u>	<u>\$ 20,792,454</u>	<u>\$ 19,452,469</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>EXPENDITURES / USES</u>				
51000	GENERAL GOVERNMENT			
51100	COUNTY COMMISSION			
191	Board and Committee Members Fees 24 Elected	\$ 132,958	\$ 135,184	\$ 135,184
201	Social Security	7,847	8,382	8,382
212	Employer Medicare	1,928	1,961	1,961
215	On-behalf Payments to OPEB	-	-	-
308	Consultants	-	-	-
316	Contributions LC Schools Coord School Health	17,400	-	-
317	Software Services Comm Mtg-Opem Mtg Technology	-	-	-
320	Dues and Memberships	3,274	3,274	3,274
332	Legal Notices, Recording and Court Costs EVT	8,331	8,500	8,500
348	Postal Charges Pitney Bowes	136	200	1,000
355	Travel Conf Registration; meals; mileage	25,112	15,000	30,000
524	In-Service/Staff Development	-	-	-
540	Tax Relief Program	-	136,506	-
	Total County Commission	<u>\$ 196,986</u>	<u>\$ 309,007</u>	<u>\$ 188,301</u>
51300	COUNTY MAYOR			
101	County Official/Administration 1 Elected CTAS 5%	\$ 103,346	\$ 108,513	\$ 113,940
161	Secretary(s) 1 employee	27,515	28,631	30,863
162	Clerical Personnel 1 employee	38,680	53,831	54,810
189	Other Salaries and Wages 1 PT employee	5,160	10,000	5,000
201	Social Security	10,381	12,150	12,686
204	State Retirement TCRS 6.85%	9,748	11,121	11,559
207	Medical Insurance 2 employees	20,510	22,219	24,441
212	Employer Medicare	2,429	2,842	2,967
307	Communication Verizon	540	540	540
317	Data Processing Services	-	-	-
320	Dues and Memberships ACM; ATVG; Chamber; Fay L.C.	2,739	3,200	3,200
328	Janitorial Services	-	-	-
332	Legal Notices, Recording and Court Costs EVT	-	300	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	293	500	1,000
355	Travel per diem	5,705	5,000	5,000
399	Other Contracted Services	-	-	-
410	Custodial Supplies	-	-	-
413	Drugs and Medical Supplies	-	-	-
414	Duplicating Supplies (Copier Lease) Canon	1,741	1,800	2,000
435	Office Supplies (Includes Paper)	1,483	1,500	3,500
437	Periodicals	339	500	1,000
499	Other Supplies and Materials	-	-	-
524	In-Service/Staff Development CTAS; Assoc of TN; TCSA	2,391	2,500	2,500
599	Other Charges	-	-	-
708	Communication Equipment	-	-	-
709	Data Processing Equipment	-	-	-
719	Office Equipment	350	-	500
	Total County Mayor	<u>\$ 233,350</u>	<u>\$ 265,147</u>	<u>\$ 277,256</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
51400	COUNTY ATTORNEY			
101	County Official/Administration 1 employee	\$ 31,234	\$ 31,233	\$ 31,233
201	Social Security	1,937	1,937	1,937
212	Employer Medicare	453	453	453
332	Legal Notices, Recording and Court Costs EVT	3,133	4,000	4,000
399	Other Contracted Services Lawyer fees	77,580	50,000	50,000
599	Other Charges monthly @ \$125	1,500	1,500	1,500
	Total County Attorney	<u>\$ 115,837</u>	<u>\$ 89,123</u>	<u>\$ 89,123</u>
51500	ELECTION COMMISSION (INCL VOTER REG)			
101	County Official/Administration 1 Appointed CTAS 5%	\$ 80,529	\$ 84,556	\$ 88,784
106	Deputy(ies) 2 employees	72,501	106,344	106,836
192	Election Commission	11,483	10,000	23,000
193	Election Workers various	83,757	42,000	115,257
201	Social Security	11,299	11,836	12,128
204	State Retirement TCRS 6.85%	10,529	13,077	13,400
207	Medical Insurance 1 employee	8,783	9,438	9,438
212	Employer Medicare	2,408	2,768	2,837
307	Communication	25,128	1,400	5,000
317	Data Processing Services (Software) Embry Consulting	6,002	8,502	10,000
332	Legal Notices, Recording and Court Costs EVT	15,896	15,000	20,000
334	Maintenance Agreements (Hardware) Election Systems	15,828	15,828	20,100
337	Maint/Repair Office Eq (Non-Recurring)	-	500	500
348	Postal Charges Pitney Bowes	2,231	5,000	5,000
349	Printing, Stationery and Forms Ballots, application for ballots	4,285	20,000	25,000
399	Other Contracted Services Programing Voting Machines	7,631	17,000	14,375
414	Duplicating Supplies (Copier Lease) Canon	2,437	2,000	2,500
435	Office Supplies (Includes Paper)	3,253	3,500	5,500
499	Other Supplies and Materials U-Haul; Precincts charges	8,583	10,520	9,550
524	In-Service/Staff Development ST seminar election training	2,142	6,000	12,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	-	-	-
731	Voting Machines	-	-	-
790	Other Equipment Grant election Security leftover \$25,000	8,800	-	32,836
	Total Election Commission	<u>\$ 383,505</u>	<u>\$ 385,269</u>	<u>\$ 534,041</u>

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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
51600	REGISTER OF DEEDS			
101	County Official/Administration 1 Elected CTAS 5%	\$ 89,477	\$ 93,951	\$ 98,649
106	Deputy(ies) 3 employees	101,778	129,677	130,590
201	Social Security	10,813	13,865	14,213
204	State Retirement TCRS 6.85%	13,151	15,319	15,703
207	Medical Insurance 4 employees	44,969	49,629	54,592
212	Employer Medicare	2,529	3,243	3,324
307	Communication	-	-	-
317	Data Processing Services (Software) BIS	13,250	15,000	17,500
320	Dues and Memberships	972	1,000	1,000
348	Postal Charges Pitney Bowes	539	800	800
414	Duplicating Supplies (Copier Lease) Canon	517	750	750
435	Office Supplies (Includes Paper)	2,163	3,250	5,740
524	In-Service/Staff Development travel; per diem	1,040	1,050	1,750
719	Office Equipment	-	-	1,000
	Total Register of Deeds	<u>\$ 281,198</u>	<u>\$ 327,534</u>	<u>\$ 345,611</u>
51720	PLANNING			
101	County Official/Administration 1 employee Appointed	\$ 52,202	\$ 66,066	\$ 67,534
161	Secretary 1 employee	31,966	37,682	38,171
169	Part-time Personnel 0	-	-	-
189	Other Salaries and Wages 1 inspector & 1 open position Planne	112,217	100,726	108,641
191	Board and Committee Members Fees 7 members	5,675	10,000	10,000
201	Social Security	11,173	13,046	13,289
204	State Retirement TCRS 6.85%	12,227	14,400	14,683
207	Medical Insurance 2 employees	38,307	46,354	50,990
212	Employer Medicare	2,613	2,965	3,105
307	Communication AT&T	1,429	1,200	2,160
309	Contracts with Government Agencies Eng. Consultant	32,528	50,000	30,000
312	Contracts with Private Agencies	-	-	-
317	Software Services ESRI; DELL	40,519	4,987	7,260
320	Dues and Memberships MTCOA; TN AFPM; TBOA; Int'l Code	865	1,800	2,000
321	Engineering Services	-	-	-
332	Legal Notices, Recording and Court Costs EVT	1,907	1,000	2,752
335	Maintenance and Repair Service - Buildings	-	-	-
338	Maintenance and Repair Service - Vehicles 3	1,565	2,000	3,000
348	Postal Charges Pitney Bowes	391	850	1,000
351	Rentals	-	-	-
361	Permits	-	-	-
414	Copier Lease Canon	1,239	1,250	2,000
425	Gasoline 3	5,760	5,500	6,000
435	Office Supplies (Includes Paper)	2,327	3,500	3,500
451	Uniforms	1,471	1,500	2,000
509	Refunds	-	-	-
524	In-Service/Staff Development travel; per diem	5,712	4,500	5,000
599	Other Charges	-	-	-
718	Motor Vehicle	9,611	-	-
719	Office Equipment	-	1,600	1,600
	Total Planning	<u>\$ 371,704</u>	<u>\$ 370,926</u>	<u>\$ 374,685</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
51800	COUNTY BUILDINGS			
101	County Official/Administration 1 maintenance Appointed	\$ 59,892	\$ 63,129	\$ 64,598
166	Custodial Personnel	2,653	-	-
188	Bonus Payments	-	981	-
189	Employees' COLA Allocation	6,047	-	-
201	Social Security	3,726	3,914	4,005
204	State Retirement TCRS 6.85%	4,132	4,342	4,425
207	Medical Insurance	-	-	-
212	Employer Medicare	871	915	937
304	Architects	-	-	-
307	Communication FPU	2,993	3,500	3,600
308	Consultants	15,900	-	-
321	Engineering Services	-	-	-
328	Janitorial Services Contracted	142,407	142,500	145,000
335	Maintenance and Repair Service - Buildings mowing	40,144	60,000	60,000
336	Maintenance and Repair Service - Equipment HVAC; eleva	69,868	40,000	42,000
338	Maintenance and Repair Service - Vehicles 1	180	1,000	1,000
347	Pest Control	1,467	2,200	2,200
359	Disposal Fees Garbara pickup	1,200	1,800	1,800
410	Custodial Supplies cleaning; toilet paper; trash bags	14,155	16,000	16,000
415	Electricity	94,653	96,000	98,000
425	Gasoline 1	920	1,000	1,000
434	Natural Gas	15,421	16,000	17,000
454	Water and Sewer	8,318	10,000	10,000
502	Building and Contents Insurance All Co owned LGIP	425,000	625,000	625,000
599	Other Charges	1	-	-
715	Land	-	-	-
724	Site Development	1,800	16,360	-
730	Vocational Instruction Equipment	-	-	-
734	Disabilities Act Improvements ADA Compliance	-	32,375	32,375
791	Other Construction	4,570	15,000	15,000
799	Other Capital Outlay	-	-	-
	Total County Buildings	<u>\$ 916,318</u>	<u>\$ 1,152,016</u>	<u>\$ 1,143,940</u>
51910	PRESERVATION OF RECORDS			
189	Other Salary and Wages	\$ -	\$ -	\$ -
191	Board and Committee Members Fees 1 employee PT	5,950	5,950	11,900
201	Social Security	369	369	738
212	Employer Medicare	86	87	174
348	Postal Charges	-	-	200
399	Other Contracted Services Microfilming records	3,900	4,000	4,000
414	Copier Lease	-	-	600
415	Electricity	318	900	900
435	Office Supplies (Includes Paper)	520	1,000	1,000
454	Water and Sewer	178	450	450
499	Other Supplies and Materials Grant - Co. Record Svs.	5,067	1,400	1,400
502	Building and Contents Insurance	-	500	500
719	Office Equipment	-	-	750
	Total Preservation of Records	<u>\$ 16,388</u>	<u>\$ 14,656</u>	<u>\$ 22,612</u>
	TOTAL GENERAL GOVERNMENT	<u>\$ 2,515,286</u>	<u>\$ 2,913,678</u>	<u>\$ 2,975,569</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
52000	FINANCE			
52100	ACCOUNTING AND BUDGETING			
101	County Official/Administration 1 employee Appointed	\$ 98,719	\$ 105,000	\$ 110,250
119	Accountants/Bookkeepers 8 employees	278,023	321,610	373,778
201	Social Security	21,392	27,651	30,010
204	State Retirement TCRS 6.85%	22,394	30,550	33,156
207	Medical Insurance 9 employees	83,961	91,273	93,304
212	Employer Medicare	5,003	6,467	7,019
307	Communication	-	-	-
309	Contracts with Government Agencies Audit cost Comptroller	14,834	16,500	16,500
317	Data Processing Services (Software) LGDPC; Paperless Pay	20,545	41,958	22,500
320	Dues and Memberships Amazon	700	1,200	1,200
332	Legal Notices, Recording and Court Costs EVT	4,839	3,500	3,500
334	Maintenance Agreement (Hardware) LGDPC	2,460	3,000	3,500
337	Maint/Repair Office Eq (Non-Recurring)	-	-	500
348	Postal Charges Piney Bowes	5,553	6,000	6,000
349	Printing, Stationery and Forms Tax Forms Cks Pos Envelops	6,343	6,500	6,500
355	Travel per diem	63	1,250	2,500
414	Duplicating Supplies (Copier Lease) Canon	1,915	1,915	2,500
435	Office Supplies (Includes Paper)	5,744	5,000	5,000
499	Other Supplies and Materials AT&T hotspots	2,396	2,500	2,500
524	In-Service/Staff Development CCFO; Training	-	1,000	2,000
719	Office Equipment	1,200	10,075	4,500
	Total Accounting and Budgeting	<u>\$ 576,084</u>	<u>\$ 682,949</u>	<u>\$ 726,717</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
52300	PROPERTY ASSESSOR'S OFFICE			
101	County Official/Administration 1 Elected CTAS 5%	\$ 89,477	\$ 93,951	\$ 98,649
106	Deputy(ies) 2 employees	72,940	78,221	88,009
189	Other Salaries and Wages 1 employee	26,106	35,724	36,214
191	Board and Committee Members Fees Equilization	3,062	4,000	4,000
201	Social Security	11,545	12,890	13,818
204	State Retirement TCRS 6.85%	12,802	14,241	15,267
207	Medical Insurance 2 employees	17,380	24,180	26,598
212	Employer Medicare	2,700	3,015	3,232
307	Communication	-	-	-
309	Contract with Government Agencies Bobby Lee	65	4,000	4,000
312	Contracts with Private Agencies (Audit) Tax Mgt Assoc.	9,300	9,500	14,500
317	Data Processing Services Comptroller	4,569	4,670	4,650
320	Dues and Memberships TNAAO \$1700	1,700	1,800	1,800
332	Legal Notices, Recording and Court Costs EVT	363	900	1,000
334	Maintenance Agreement (Hardware) Comptroller	1,869	2,000	2,000
338	Maintenance and Repair Service - Vehicles 1	661	1,000	2,000
348	Postal Charges Pitney Bowes	1,992	2,500	3,500
355	Travel Per diem	358	792	1,500
414	Duplicating Supplies (Copier Lease) Canon	3,117	3,000	3,000
425	Gasoline 1	1,831	2,000	2,800
435	Office Supplies (Includes Paper)	1,278	2,000	2,500
524	In-Service/Staff Development CTAS; Class/Training	845	950	950
718	Motor Vehicle	-	-	-
719	Office Equipment	3,364	500	500
	Total Property Assessor's Office	\$ 267,324	\$ 301,834	\$ 330,487
52310	REAPPRAISAL PROGRAM			
161	Secretary(s) 1 employee	\$ 23,934	\$ 35,724	\$ 36,214
169	Part-time Personnel	-	-	17,550
189	Other Salaries and Wages Mapper Rachel	-	34,386	34,320
201	Social Security	1,441	4,347	5,461
204	State Retirement TCRS 6.85%	1,507	4,803	4,832
207	Medical Insurance 1	5,167	18,876	20,764
212	Employer Medicare	337	1,017	1,278
309	Contracts with Government Agencies Attorney	3,694	3,694	3,694
312	Contracts with Private Agencies Mapper	29,156	2,000	2,000
348	Postal Charges	-	-	-
	Total Reappraisal Program	\$ 65,236	\$ 104,847	\$ 126,113

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
52400	COUNTY TRUSTEE'S OFFICE			
101	County Official/Administration 1 Elected CTAS 5%	\$ 89,477	\$ 93,951	\$ 98,649
106	Deputy(ies) 3 employees	100,033	135,889	126,069
189	Other Salaries and Wages 1 PT employee	7,709	12,000	12,000
201	Social Security	11,661	14,622	14,305
204	State Retirement TCRS 6.85%	12,999	15,744	15,393
207	Medical Insurance 3 employees	28,023	30,345	41,636
212	Employer Medicare	2,727	3,420	3,345
307	Communication	-	-	-
309	Contracts with Government Agencies Comptroller	9,403	9,400	11,000
317	Data Processing Services (Software) E-Gov	12,669	11,872	14,100
320	Dues and Memberships COAT; TCTA; TAPTP; CTAS; Chamber	1,092	1,200	1,200
332	Legal Notices, Recording and Court Costs EVT	126	150	150
334	Maintenance Agreement (Hardware) B&H Photo	2,124	1,177	5,000
337	Maint/Repair Office Eq (Non-Recurring)	480	-	1,000
348	Postal Charges	9,460	10,170	14,567
414	Duplicating Supplies (Copier Lease) Canon	1,064	1,100	1,100
435	Office Supplies (Includes Paper)	4,406	2,550	5,500
524	In-Service/Staff Development Travel; per diem	2,386	945	2,500
719	Office Equipment	1,324	500	2,000
	Total County Trustee's Office	<u>\$ 297,163</u>	<u>\$ 345,035</u>	<u>\$ 369,514</u>
52500	COUNTY CLERK'S OFFICE			
101	County Official/Administration 1 Elected CTAS 5%	\$ 89,477	\$ 93,951	\$ 98,649
106	Deputy(ies) 5 employees	151,562	202,286	209,138
169	Part-time Personnel 1 PT employee	8,151	13,703	13,703
201	Social Security	14,991	19,216	19,932
204	State Retirement TCRS 6.85%	16,551	20,292	21,083
207	Medical Insurance 5 employees	40,979	47,190	51,909
212	Employer Medicare	3,506	4,494	4,662
307	Communication	-	-	-
317	Data Processing Services (Software) BIS	7,442	8,755	8,755
320	Dues and Memberships COAT; TN ST ASSOC; Chamber	997	1,025	1,030
334	Maintenance Agreement (Hardware) BIS	11,629	15,925	15,925
348	Postal Charges Pitney Bowes	14,305	10,000	10,000
349	Printing, Stationary and Forms	519	1,000	2,000
414	Duplicating Supplies (Copier Lease) Canon	586	600	898
435	Office Supplies (Includes Paper)	1,458	1,500	1,500
524	In-Service Staff Development Travel; per diem	1,242	1,800	2,500
599	Other Charges BIS	3,054	6,700	6,700
709	Data Processing Equipment	-	-	-
719	Office Equipment	3,800	300	1,000
	Total County Clerk's Office	<u>\$ 370,249</u>	<u>\$ 448,737</u>	<u>\$ 469,384</u>

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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
52600	DATA PROCESSING			
101	County Official/Administration 1 Appointed	\$ 68,963	\$ 70,470	\$ 77,811
201	Social Security	4,218	4,369	4,824
204	State Retirement TCRS 6.85%	4,758	4,827	5,330
207	Medical Insurance 1 employee	8,783	9,438	10,382
212	Employer Medicare	987	1,022	1,128
307	Communication AT&T	1,512	1,750	1,750
309	Contracts with Government Agencies Verizon; FPU Internet	6,648	6,700	6,700
317	Software Services Charter; CDW	9,607	10,000	10,000
333	Licenses	18,750	11,000	17,000
334	Maintenance Agreement (Hardware) IT Voice	2,120	2,120	2,120
338	Maintenance and Repair Service - Vehicles 1	150	600	250
348	Postal Charges	-	-	100
399	Other Contracted Services AT&T; CDW	8,568	7,680	17,700
425	Gasoline 1	934	1,600	1,600
435	Office Supplies (Includes Paper)	594	500	500
524	In-Service/Staff Development Travel	-	500	500
709	Data Processing Equipment CDW; Apple	30,231	15,000	25,800
718	Motor Vehicle	-	-	-
	Total Data Processing	\$ 166,823	\$ 147,576	\$ 183,495
	TOTAL FINANCE	\$ 1,742,879	\$ 2,030,978	\$ 2,205,710
53000	ADMINISTRATION OF JUSTICE			
53100	CIRCUIT COURT			
101	County Official/Administration 1 Elected CTAS 5%	\$ 89,477	\$ 93,951	\$ 98,649
162	Clerical Personnel 10 employees	298,306	387,596	392,489
187	Overtime Pay	2,408	1,725	1,725
189	Other Salaries and Wages Court Officers	5,831	10,000	10,000
194	Jury and Witness Fees	13,489	13,500	18,500
201	Social Security	23,722	30,476	31,071
204	State Retirement	26,184	32,986	33,643
207	Medical Insurance 7 employees	69,483	84,281	92,709
212	Employer Medicare	5,739	7,127	7,267
307	Communication Lexis Nexis	2,139	1,800	1,800
312	Contracts with Private Agencies	-	-	-
317	Data Processing Services (Software) LGDPC	27,250	28,231	32,308
320	Dues and Memberships COAT; Chamber; Middle TN Clk Assoc	1,342	1,132	1,500
322	Evaluation and Testing	800	1,000	1,000
332	Legal Notices, Recording and Court Costs EVT	812	1,000	5,000
333	License	-	100	1,200
334	Maintenance Agreement (Hardware) LGDPC; BIS	24,990	17,439	25,229
337	Maint/Repair Office Eq (Non-Recurring)	-	601	500
348	Postal Charges Pitney Bowes	4,294	4,500	5,000
349	Printing, Stationery and Forms	4,178	6,000	6,000
355	Travel	-	-	-
399	Other Contracted Services Partnership for Families	302	1,000	2,000
414	Duplicating Supplies (Copier Lease) Canon	1,754	2,000	2,000
435	Office Supplies (Includes Paper)	10,730	11,000	12,000
524	In-Service/Staff Development Conf Reg; Travel; per diem	3,771	3,000	6,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	15,365	4,500	4,500
	Total Circuit Court	\$ 632,366	\$ 744,945	\$ 792,090

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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
53300	GENERAL SESSIONS COURT			
102	Judge(s) 1 Elected CTAS	\$ 157,083	\$ 164,937	\$ 171,700
201	Social Security	9,333	10,226	10,645
204	State Retirement TCRS 6.85%	10,760	11,298	11,761
207	Medical Insurance 1 employee	13,533	15,086	16,595
212	Employer Medicare	2,189	2,392	2,490
307	Communication	-	-	-
317	Software Services	-	-	-
320	Dues and Memberships	-	900	900
322	Evaluation and Testing Court ordered	-	-	2,500
339	Matching Share Electronic Monitoring	-	-	-
349	Printing, Stationery and Forms	-	300	-
355	Travel per diem	948	1,425	1,425
368	Drug Treatment	4,800	33,600	33,600
435	Office Supplies	215	-	500
	Total General Sessions Court	<u>\$ 198,861</u>	<u>\$ 240,164</u>	<u>\$ 252,116</u>
53400	CHANCERY COURT			
101	County Official/Administration 1 Appointed CTAS 5%	\$ 89,477	\$ 93,951	\$ 98,649
106	Deputy(ies) 4 employees	118,322	146,813	148,770
189	Other Salaries and Wages	-	-	-
194	Jury and Witness Fees	986	2,500	2,500
201	Social Security	12,752	14,927	15,340
204	State Retirement TCRS 6.85%	14,213	16,492	16,948
207	Medical Insurance 1 employee	12,399	9,438	10,382
212	Employer Medicare	2,982	3,491	3,588
307	Communication	-	-	-
317	Software Services LGDPC	13,125	13,755	14,280
320	Dues and Memberships COAT; TAPTP; Middle TN Clk Assoc	1,287	1,149	1,222
332	Legal Notices, Recording and Court Costs	-	-	-
334	Maintenance Agreement (Hardware) LGDPC	495	440	460
337	Maint/Repair Office Eq (Non-Recurring)	447	238	500
348	Postal Charges Pitney Bowes	1,434	1,375	1,400
349	Printing, Stationery and Forms	1,200	2,175	2,200
414	Duplicating Supplies (Copier Lease) Canon	1,115	1,200	1,200
435	Office Supplies (Includes Paper)	3,951	4,000	4,000
524	In-Service/Staff Development Conf Reg; Travel; per diem	4,103	4,000	4,000
709	Data Processing Equipment	-	-	-
719	Office Equipment	427	200	500
	Total Chancery Court	<u>\$ 278,715</u>	<u>\$ 316,144</u>	<u>\$ 325,939</u>

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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
53500	JUVENILE COURT			
103	Assistant(s) 1 Appointed	\$ 54,363	\$ 55,532	\$ 56,576
112	Youth Service Officer 1 Appointed	64,475	68,138	69,704
123	Guidance Personnel	-	-	-
140	Salary Supplements Youth Service Officer	10,000	10,000	10,000
189	Other Salaries and Wages JBEG - Sheriff Dept	17,806	25,000	25,000
201	Social Security	8,845	9,838	9,999
204	State Retirement TCRS 6.85%	10,088	10,869	11,048
207	Medical Insurance 2 employees	16,905	18,117	19,929
212	Employer Medicare	2,069	2,301	2,339
307	Communication Verizon	1,130	520	1,000
348	Postal Charges Pitney Bowes	185	350	350
355	Travel per diem	3,198	3,300	3,500
399	Other Contracted Services (Juvenile Bd.) Transport; Drug Te	49,282	30,000	30,000
435	Office Supplies (Includes Paper)	3,527	2,500	3,500
599	Other Charges	-	-	-
	Total Juvenile Court	<u>\$ 241,873</u>	<u>\$ 236,465</u>	<u>\$ 242,945</u>
53700	JUDICIAL COMMISSIONERS			
189	Other Salaries and Wages 3 Appointed Magistrates	\$ 45,000	\$ 45,000	\$ 45,000
201	Social Security	2,635	2,790	2,790
212	Employer Medicare	652	653	653
307	Communication Verizon	1,650	1,650	2,000
524	In-Service/Staff Development Conference Training	300	300	1,800
	Total Judicial Commissioners	<u>\$ 50,237</u>	<u>\$ 50,393</u>	<u>\$ 52,243</u>
53920	COURTROOM SECURITY			
106	Deputy (ies) 3 employees	\$ 133,567	\$ 146,002	\$ 157,815
187	Overtime Pay Set amount	15,181	15,000	15,000
201	Social Security	8,948	9,481	10,715
204	State Retirement TCRS 6.85%	10,094	10,723	11,838
207	Medical Insurance 3 employees	23,499	22,571	19,966
212	Employer Medicare	2,093	2,217	2,506
307	Communication	86	3,121	1,700
335	Maintenance and Repair - Buildings for security	267	5,500	5,500
399	Other Contracted Services Johnson Control Ctrm HVAC	447	5,800	5,800
451	Uniforms	-	-	-
524	In-Service/Staff Development	-	-	-
708	Communication Equipment	-	-	-
716	Law Enforcement Equipment	-	-	-
718	Motor Vehicles	-	-	-
		<u>\$ 194,182</u>	<u>\$ 220,415</u>	<u>\$ 230,840</u>
	TOTAL ADMINISTRATION OF JUSTICE	<u>\$ 1,596,234</u>	<u>\$ 1,808,526</u>	<u>\$ 1,896,173</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
54000	PUBLIC SAFETY			
54110	SHERIFF'S DEPARTMENT			
101	County Official/Administration 1 Elected CTAS 5%	\$ 98,425	\$ 103,346	\$ 108,514
103	Assistant(s) 2 employees	152,749	85,956	87,116
106	Deputy(ies) 17 employees	743,575	680,042	760,649
107	Detective(s) 1 employee	50,778	56,782	61,583
108	Investigator (s) 4 employees	217,955	223,891	237,466
109	Captain(s)	-	-	-
110	Lieutenant(s) 1 employee	-	120,505	136,856
115	Sergeant(s) 5 employee	285,215	347,136	372,447
119	Accountants/Bookkeepers 1 employee	64,179	75,297	75,954
140	Salary Supplements	30,400	-	-
150	Nightwatchmen	-	-	-
161	Secretary(s) 6 employees	-	283,500	306,266
168	Temporary Personnel K-9 Supplement	13,506	9,438	9,004
169	Part-Time Personnel 1 employee	24,841	28,699	29,266
170	School Resource Officers 7 employees	319,294	195,257	327,576
187	Overtime Pay Set Amount	94,506	90,000	59,034
188	Bonus Payments	-	-	-
189	Other Salary and Wages Sex Registry Supplement	6,200	6,200	6,200
201	Social Security	125,999	164,089	151,765
204	State Retirement TCRS 6.85%	140,930	181,292	167,676
207	Medical Insurance 40 employees	298,938	392,181	499,956
212	Employer Medicare	29,468	38,376	35,493
307	Communication AT&T; Global Tracking; Verizon	38,709	45,000	51,000
309	Contracts with Govt. Agencies (Dispatch) E911	497,484	533,489	533,489
316	Contributions (CrimeStoppers)	5,000	5,000	5,000
320	Dues and Memberships Leads online; Nat'l Sheriff Assoc; TSA	9,803	15,400	15,400
336	Maintenance and Repair - Equipment	-	3,000	3,000
337	Maint/Repair Ofc Equip (Non-Recurring)	-	2,500	2,500
338	Maintenance and Repair - Vehicles	128,250	115,000	100,000
340	Medical and Dental Services (Forensics)	19,136	25,000	25,000
348	Postal Charges (Including Rental)	716	3,500	3,500
353	Tow-In Services	1,410	2,000	2,000
355	Travel per diem	1,439	5,000	5,000
414	Duplicating Supplies (Copier Lease) Canon	1,294	1,600	1,600
425	Gasoline	162,215	154,000	194,000
431	Law Enforcement Supplies	14,313	15,300	15,300
435	Office Supplies (Includes Paper)	6,195	6,000	6,000
451	Uniforms	29,080	36,000	56,000
499	Other Supplies and Materials (Posse)	200	2,500	2,500
524	In-Service/Staff Development Registration Training	6,575	11,000	11,000
599	Other Charges	5,941	8,100	8,100
708	Communication Equipment	-	1,500	1,500
716	Law Enforcement Equipment Middle TN 2-Way Radios	154	800	7,765

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
718	Motor Vehicles	264,022	287,000	295,000
719	Office Equipment	1,604	2,200	2,000
790	Other Equipment	-	-	-
	Total Sheriff's Department	<u>\$ 3,890,498</u>	<u>\$ 4,362,876</u>	<u>\$ 4,779,475</u>
54120	SPECIAL PATROLS			
170	School Resource Officer	\$ -	\$ 377,600	\$ 377,600
187	Overtime Pay	-	5,000	5,000
201	Social Security	-	23,800	23,800
204	State Retirement	-	26,300	26,300
207	Medical Insurance	-	49,000	49,000
212	Employer Medicare	-	5,600	5,600
716	Law Enforcement Equipment	-	37,700	37,700
	Total Special Patrols	<u>\$ -</u>	<u>\$ 525,000</u>	<u>\$ 525,000</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
54210	JAIL			
103	Assistant(s) 1 employee	\$ 61,228	\$ 70,431	\$ 70,431
105	Supervisor/Director 1 employee	60,618	52,982	61,984
110	Lieutenant(s) 1 employee	34,729	30,818	46,594
115	Sergeant(s) 4 employees	141,195	147,153	181,529
131	Medical	-	-	-
160	Guards 25 employees	1,007,213	814,516	951,264
161	Secretary(s) 2 employees	99,821	87,101	105,821
165	Cafeteria Personnel 2 employees	66,079	74,487	82,182
167	Maintenance Personnel 2 employees	89,655	96,817	157,762
187	Overtime Pay Set amount	138,419	134,000	75,000
189	Other Salary and Wages (Corporals) 5 employees	204,789	168,711	226,118
201	Social Security	113,815	99,873	121,732
204	State Retirement TCRS 6.85%	101,543	194,690	134,495
207	Medical Insurance 32 employees	309,042	268,307	329,278
212	Employer Medicare	26,618	27,326	28,470
303	Ambulance Services Grant - Inmates	21,800	40,795	40,975
307	Communication AT&T; DirecTV; FPU	14,827	9,900	9,300
317	Data Processing Services (Software) TBI; Valley Business So	18,007	27,000	53,062
331	Legal Services	2,821	-	1,000
334	Maintenance Agreements Nixson Tranc; AirCare; Koorsen	15,610	22,000	30,000
335	Maintenance and Repair - Buildings	54,126	63,000	37,000
336	Maintenance and Repair - Equipment	332,926	58,000	26,500
337	Maint/Repair Ofc Equip (Non-recurring)	741	-	1,000
338	Maintenance and Repair - Vehicles	14,638	17,000	15,000
340	Medical and Dental Services for inmates	402,047	504,200	504,000
347	Pest Control	1,100	1,770	1,770
348	Postal Charges	2,500	2,500	2,500
354	Transportation - Other than Students Inmate US Corrections	25,337	16,000	8,600
359	Disposal Fees Garbage pickup	3,360	3,360	3,360
410	Custodial Supplies	67,169	82,500	88,500
413	Drugs and Medical Supplies for inmate care	43,384	40,000	40,000
414	Duplicating Supplies (Copier Lease) Canon	1,670	1,670	2,756
415	Electricity	102,884	96,000	103,000
422	Food Supplies Sysco; Gerald's McAlister Farm; Murfreesboro Milk	397,563	449,000	449,000
431	Law Enforcement Supplies	-	-	51,700
425	Gasoline	18,371	21,600	16,000
434	Natural Gas	34,351	35,000	35,000
435	Office Supplies (Includes Paper)	8,346	9,375	9,375
441	Prisoners' Clothing	11,716	25,000	15,000
451	Uniforms	19,803	25,000	25,000
454	Water and Sewer	72,605	73,000	88,000
499	Other Supplies and Materials (Inmate)	7,178	11,000	9,375
524	In-Service/Staff Development Travel; per diem	7,936	23,103	8,000
599	Other Charges	25	2,220	1,875
708	Communication Equipment	7,832	3,700	3,700
716	Law Enforcement Equipment	-	-	30,000
717	Maintenance Equipment	280	1,250	1,250

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
718	Motor Vehicles	-	-	-
719	Office Equipment	135,723	3,125	3,125
790	Other Equipment	-	-	-
791	Other Construction	-	-	-
	Total Jail	<u>\$ 4,301,440</u>	<u>\$ 3,935,280</u>	<u>\$ 4,287,383</u>

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	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
54310 FIRE PREVENTION AND CONTROL			
307 Communication	\$ -	\$ 500	\$ 500
312 Contracts with Private Agencies LCBPU	1,485	990	2,000
316 Contributions (Volunteer Fireman LOSAP) Steve Frost	55,000	55,000	55,000
317 Data Processing Services Emergency Services	660	660	1,000
320 Dues and Memberships TN Fire Chief, TARS ST Ofc NFPA	687	1,400	1,840
335 Maintenance and Repair - Buildings Fire Stations	57,924	114,000	114,000
336 Maintenance and Repair - Equipment Fire Stations	6,306	16,000	16,000
338 Maintenance and Repair - Vehicles Fire Stations	35,913	50,000	50,000
348 Postal Charges	-	-	160
355 Travel	-	325	-
415 Electricity	18,378	19,975	23,000
422 Food Supplies	1,980	2,000	2,000
425 Gasoline	13,349	17,823	19,500
434 Natural Gas	14,264	13,529	14,500
435 Office Supplies (Includes Paper)	758	300	1,000
451 Uniforms; NAFACO	137,712	67,000	75,200
454 Water and Sewer	4,471	5,557	6,500
499 Other Supplies and Materials	3,226	8,000	12,000
506 Liability Insurance Steve Frost	16,727	16,800	21,841
524 In-Service/Staff Development Training Reg; Travel; per diem	4,441	2,959	5,700
599 Other Charges	-	56,844	-
718 Motor Vehicles	-	-	-
790 Other Equipment	714,467	9,846	10,000
799 Other Capital Outlay	240,731	45,000	45,000
Total Fire Prevention Control	\$ 1,328,479	\$ 504,508	\$ 476,741

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
54410	CIVIL DEFENSE			
105	Supervisor/Director 1 Appointed	\$ 73,861	\$ 75,468	\$ 77,034
106	Deputy 1 employee	38,858	45,936	46,980
161	Secretary(s) 1 employee	35,245	41,238	41,760
169	Part-Time Personnel 1 PT employee	10,562	15,660	34,380
201	Social Security	9,623	11,055	12,410
204	State Retirement TCRS 6.85%	10,208	11,141	11,356
207	Medical Insurance 2 employees	17,567	18,876	20,764
212	Employer Medicare	2,251	2,585	2,902
304	Architects	-	-	-
307	Communications AT&T; Charter: Verizon	6,614	5,000	6,370
317	Data Processing Services (Software) Hyper Reach Sirens	12,669	28,412	53,000
320	Dues and Membership TN AFPM EMAT	135	135	300
332	Legal Notices, Recording & Court Costs	41	-	50
335	Maintenance and Repair - Buildings	2,402	2,500	2,500
336	Maintenance and Repair - Equipment	8,263	2,600	2,600
337	Maint/Repair Ofc Equip (Non-Recurring)	152	-	750
338	Maintenance and Repair - Vehicles	7,760	6,000	8,000
347	Pest Control	392	450	530
348	Postal Charges	140	175	175
355	Travel per diem	786	-	2,500
399	Other Contracted Services mowing	4,542	5,000	5,000
410	Custodial Supplies	260	100	400
414	Duplicating Supplies (Copier Lease) Canon	1,761	1,784	1,700
415	Electricity	6,301	5,000	8,000
425	Gasoline	5,115	5,400	6,000
434	Natural Gas	3,647	2,500	3,100
435	Office Supplies	78	400	1,000
443	Road Signs	384	429	500
451	Uniforms	431	600	1,000
454	Water and Sewer	1,304	800	2,000
499	Other Supplies and Materials	1,366	800	1,200
524	In-Service/Staff Development Training Reg EMAT	750	700	1,280
599	Other Charges B&H Photo	1,686	314	500
718	Motor Vehicle	-	-	-
719	Office Equipment	5,141	2,100	2,500
790	Other Equipment	18,128	711	-
791	Other Construction	-	-	75,000
799	Other Capital Outlay	-	-	-
	Total Civil Defense	<u>\$ 288,423</u>	<u>\$ 293,869</u>	<u>\$ 433,541</u>
	TOTAL PUBLIC SAFETY	<u>\$ 9,808,840</u>	<u>\$ 9,621,533</u>	<u>\$ 10,502,140</u>

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
55000	PUBLIC HEALTH AND WELFARE			
55110	LOCAL HEALTH CENTER			
189	Other Salaries and Wages <i>DGA Grant 7 employees</i>	\$ 307,346	\$ 323,702	\$ 446,000
201	Social Security	18,308	20,070	27,652
204	State Retirement <i>TCRS 6.85%</i>	18,845	22,174	30,551
207	Medical Insurance <i>6 employees</i>	58,531	71,905	79,096
210	Unemployment Compensation	-	-	-
212	Employer Medicare	4,320	4,694	6,467
302	Advertising	-	-	-
307	Communication <i>AT&T IT Voice</i>	3,499	3,650	4,500
309	Contracts With Government Agencies <i>ST of TN</i>	40,000	40,000	40,000
310	Contracts With Other Public Agencies	-	-	-
322	Evaluation and Testing	-	-	-
328	Janitorial Services	25,080	47,000	47,000
332	Legal Notices, Recording and Court Costs	-	-	-
336	Maintenance and Repair - Equipment <i>elevator; mowing</i>	4,928	5,975	13,000
347	Pest Control	198	216	220
348	Postal Charges	-	-	100
355	Travel <i>per diem</i>	14,652	18,200	25,000
359	Disposal Fee <i>garbage pickup</i>	505	480	480
399	Other Contracted Services	-	-	3,852
410	Custodial Supplies	-	-	80
413	Drugs and Medical Supplies	-	-	50
415	Electricity	10,868	12,465	14,000
434	Natural Gas	1,136	1,068	1,600
435	Office Supplies (Includes Paper)	795	700	700
454	Water and Sewer	1,274	1,510	3,500
499	Other Supplies and Materials	1,911	2,515	9,250
513	Workman's Compensation	-	-	-
524	In-Service/Staff Development	375	375	500
599	Other Charges	10,942	2,150	5,935
708	Communication Equipment	-	-	-
724	Site Development	-	-	-
799	Other Capital Outlay	-	-	-
	Total Local Health Center	<u>\$ 523,513</u>	<u>\$ 578,849</u>	<u>\$ 759,533</u>

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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
55120	RABIES AND ANIMAL CONTROL			
599	Other Charges	\$ -	\$ -	\$ 116,062
55150	MATERNAL AND CHILD HEALTH SERVICE			
310	Contract with Public Agencies (<i>Humane Society</i>)	\$ 56,250	\$ 18,264	\$ -
316	Contributions (<i>Secret Place for Newborns in IN</i>)	\$ 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 (<i>SCHRA</i>)	\$ 9,436	\$ 9,436	\$ 10,436
316	Contributions (<i>Haven of Hope</i>)	\$ -	\$ -	\$ -
599	Other Charges (Rebuild & Recover Disaster Grant)	\$ -	\$ -	\$ -
55710	SANITATION MANAGEMENT			
140	Salary Supplements <i>Litter Grant supplement</i>	\$ 1,200	\$ 1,200	\$ 1,200
189	Other Salaries and Wages <i>1 employee</i>	35,546	41,614	42,322
201	Social Security	2,185	2,654	2,698
204	State Retirement <i>TCRS 6.85%</i>	2,517	2,933	2,981
207	Medical Insurance <i>1 employee</i>	8,783	9,438	10,382
212	Employer Medicare	511	621	631
312	Contract with Private Agency (<i>Dead Animal</i>)	86,785	86,784	86,784
429	Instructional Supplies and Materials (<i>ISWA</i>)	15,020	15,630	15,020
599	Other Charges <i>Solid Waste Fund; City of Fayetteville-gas</i>	10,645	15,000	15,000
	Total Sanitation Management	\$ 163,192	\$ 175,874	\$ 177,018
55900	OTHER PUBLIC HEALTH & WELFARE			
316	Contributions (Red Cross)	\$ -	\$ -	\$ -
599	Other Charges (TN Vocational)	-	-	-
	TOTAL PUBLIC HEALTH AND WELFARE	\$ 752,641	\$ 782,673	\$ 1,063,049
56000	SOCIAL, CULTURAL AND RECREATION			
56100	ADULT ACTIVITIES			
316	Contributions (<i>Fayetteville Senior Citizens Center</i>)	\$ 12,750	\$ 12,750	\$ 12,750
316-B	Contributions (<i>Petersburg Senior Citizens Center</i>)	1,600	800	800
56500	LIBRARIES			
310	Contract with Public Agency (Friends of Library)	\$ -	\$ -	\$ -
316	Contributions (<i>Library</i>)	140,319	132,202	132,202
56700	PARKS & FAIR BOARDS (REC. CENTERS)			
309	Contract with Government Agency	\$ -	\$ -	\$ -
310	Contract with Public Agency (Camp Blount)	-	-	-
316	Contributions (<i>S. Lincoln Rec.</i>)	37,000	22,000	22,000
56900	OTHER SOCIAL, CULTURAL & RECR.			
316	Contributions (Carriage House)	\$ -	\$ -	\$ -
	TOTAL SOCIAL, CULTURAL AND RECR.	\$ 191,669	\$ 167,752	\$ 167,752

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
57000	AGRICULTURE & NATURAL RESOURCE			
57100	AGRICULTURE EXTENSION SERVICE			
191	Board and Committee Member Fees 4 members	\$ 550	\$ 1,000	\$ 1,000
307	Communication AT&T	2,690	2,300	2,300
310	Contract with Public Agency UT	131,604	145,983	168,587
338	Maintenance and Repair - Vehicles	-	1,000	2,500
355	Travel	5,000	5,000	4,000
414	Duplicating Supplies (Copier Lease) Canon	2,147	2,000	2,000
435	Office Supplies (Includes Paper)	200	500	500
719	Office Equipment	3,910	4,000	4,000
	Total Agriculture Extension Service	<u>\$ 146,101</u>	<u>\$ 161,783</u>	<u>\$ 184,887</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	\$ 26,465	\$ 33,800	\$ 34,256
189	Other Salaries and Wages 1 employee	31,962	34,713	35,170
201	Social Security	3,539	4,248	4,304
204	State Retirement TCRS 6.85%	4,031	4,693	4,756
207	Medical Insurance 1 employee	8,783	9,438	10,382
212	Employer Medicare	828	999	1,007
599	Other Charges supplies	3,277	3,400	3,400
	Total Soil Conservation	<u>\$ 78,885</u>	<u>\$ 91,291</u>	<u>\$ 93,275</u>
	TOTAL AGRIC. & NATURAL RESOURCES	<u>\$ 226,986</u>	<u>\$ 255,074</u>	<u>\$ 280,162</u>
58000	OTHER OPERATIONS			
58120	INDUSTRIAL DEVELOPMENT			
309	Contracts with Government Agency	\$ -	\$ -	\$ -
310	Contracts with other Public Agencies (Horizon Industrial Park)	270,325	276,388	277,275
316	Contributions (IDB Operations)	107,540	102,500	102,500
	Total Industrial Development	<u>\$ 377,865</u>	<u>\$ 378,888</u>	<u>\$ 379,775</u>
58190	OTHER ECONOMIC AND COMMUNITY DEV			
309	Contracts with Government Agency (Spec Bldg Int.)	\$ -	\$ -	\$ -
310	Contracts with other Public Agencies (TIF)	64,305	98,074	-
316	Contributions (Chamber Commerce)	12,500	12,500	15,000
321	Engineering Services	-	-	-
325	Fiscal Agent Services	-	-	-
355	Travel BRAC	-	7,500	15,000
599	Other Charges	-	-	-
	Total Other Economic and Community Dev	<u>\$ 76,805</u>	<u>\$ 118,074</u>	<u>\$ 30,000</u>
58220	AIRPORT			
702	Airport Improvement non-profit	\$ 18,693	\$ 49,012	\$ 32,969

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
58300	VETERANS' SERVICE			
162	Clerical Personnel 1 Appointed employee	\$ 33,526	\$ 38,106	\$ 39,150
169	Part-Time Personnel	-	-	29,362
201	Social Security	2,079	2,363	3,588
204	State Retirement TCRS 6.85%	1,727	2,610	2,682
212	Employer Medicare	486	553	840
307	Communication AT&T (Phone & Hotspot)	2,770	2,688	2,700
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	966	-	1,000
348	Postal Charges Pitney Bowes	161	10	75
354	Transportation - Other than Students SCATS	4,844	5,000	7,000
355	Travel per diem	506	1,250	1,250
414	Duplicating Supplies (Copier Lease) Canon	570	1,304	1,300
425	Gasoline 1	115	150	1,500
435	Office Supplies (Includes Paper)	2,447	2,000	2,000
599	Other Charges	158	300	700
718	Motor Vehicles	-	-	-
	Total Veterans' Service	\$ 50,355	\$ 56,334	\$ 93,147
58500	CONTRIBUTIONS TO OTHER AGENCIES			
316	Contributions (Main Street)	\$ 15,000	\$ 15,000	\$ 15,000
599	Other Charges	-	-	-
	Total Contributions to Other Agencies	\$ 15,000	\$ 15,000	\$ 15,000
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	\$ -	\$ -	\$ -

GENERAL FUND (101)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</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	\$ 2,060,301	\$ 900,000	\$ -
	Total ARPA Grant #1	<u>\$ 2,060,301</u>	<u>\$ 900,000</u>	<u>\$ -</u>
58900	MISCELLANEOUS			
210	Unemployment Compensation <i>TN Dept Empl Sec</i>	\$ 4,537	\$ 10,000	\$ 20,000
307	Communication	-	-	-
320	Dues and Memberships <i>South Central</i>	5,458	8,795	8,795
340	Medical and Dental Services (Coroner)	18,000	18,000	18,000
341	Pauper Burials	3,975	3,000	3,000
508	Premiums on Corporate Surety Bond <i>Officials</i>	11,956	5,000	5,000
510	Trustee's Commission	199,788	250,000	250,000
513	Workman's Compensation Insurance	210,240	250,000	250,000
599	Other Charges (<i>Mayor's Discretionary</i>)	21,295	16,900	16,900
	Total Miscellaneous	<u>\$ 475,249</u>	<u>\$ 561,695</u>	<u>\$ 571,695</u>
	TOTAL OTHER OPERATIONS	<u>\$ 3,074,268</u>	<u>\$ 2,079,003</u>	<u>\$ 1,122,586</u>
	TOTAL COUNTY GENERAL OPERATIONS	<u>\$ 19,908,803</u>	<u>\$ 19,659,217</u>	<u>\$ 20,213,141</u>
99100	TRANSFERS OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL EXPENDITURES / USES	<u>\$ 19,908,803</u>	<u>\$ 19,659,217</u>	<u>\$ 20,213,141</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 3,730,703</u>	<u>\$ 1,133,237</u>	<u>\$ (760,672)</u>
	BEGINNING FUND BALANCE	<u>\$ 7,190,051</u>	<u>\$ 10,920,754</u>	<u>\$ 12,053,991</u>
	ENDING FUND BALANCE	<u>\$ 10,920,754</u>	<u>\$ 12,053,991</u>	<u>\$ 11,293,319</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
43000	CHARGES FOR CURRENT SERVICES			
43106	Commercial and Ind. Waste Collection Charge	\$ 112,436	\$ 120,000	\$ 125,000
43107	Residential Waste Collection Charge	<u>1,527,725</u>	<u>1,735,000</u>	<u>1,735,000</u>
	Total Charges for Current Services	<u>\$ 1,640,161</u>	<u>\$ 1,855,000</u>	<u>\$ 1,860,000</u>
44000	OTHER LOCAL REVENUES			
44130	Sale of Supplies and Materials	\$ 12,787	\$ 1,500	\$ 2,000
44170	Miscellaneous Refunds	<u>2,506</u>	<u>6,500</u>	<u>6,000</u>
	Total Other Local Revenues	<u>\$ 15,293</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
46000	STATE OF TENNESSEE			
46390	Other Health and Welfare Grant	\$ -	\$ -	\$ -
46980	Other State Grants	-	-	-
46990	Other State Revenues	<u>25,150</u>	<u>25,000</u>	<u>25,000</u>
	Total State of Tennessee	<u>\$ 25,150</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
	TOTAL REVENUE / SOURCES	<u>\$ 1,680,604</u>	<u>\$ 1,888,000</u>	<u>\$ 1,893,000</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	104	-	10,000
350	Internet Connectivity	-	300	300
399	Other Contracted Services	42,000	42,000	42,000
415	Electricity	1,863	2,500	3,000
434	Natural Gas	31	50	100
454	Water and Sewer	195	250	1,000
733	Solid Waste Equipment	<u>-</u>	<u>-</u>	<u>20,000</u>
	Total Sanitation Management	<u>\$ 44,193</u>	<u>\$ 45,100</u>	<u>\$ 86,400</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
55732	CONVENIENCE CENTERS			
169	Part-Time Personnel	\$ 95,304	\$ 113,630	\$ 113,630
201	Social Security	5,908	7,045	7,045
212	Employer Medicare	1,381	1,648	1,648
307	Communication	720	720	1,000
310	Contracts with Other Public Agencies	114,978	125,000	125,000
321	Engineering Services	-	-	-
336	Maintenance and Repair Service - Equipment	11,592	10,000	10,000
415	Electricity	4,172	5,000	5,000
454	Water and Sewer	826	1,000	1,000
499	Other Supplies and Materials	364	600	600
733	Solid Waste Equipment	-	-	-
791	Other Construction	-	-	-
799	Other Capital Outlay	-	-	25,000
	Total Convenience Centers	<u>\$ 235,245</u>	<u>\$ 264,643</u>	<u>\$ 289,923</u>
55759	OTHER WASTE DISPOSAL			
101	County Official/Administration (Solid Waste Director)	\$ 16,648	\$ 20,000	\$ 26,000
162	Clerical Personnel	-	-	-
201	Social Security	1,025	1,240	1,612
204	State Retirement	874	1,645	2,056
207	Medical Insurance	-	-	-
212	Employer Medicare	192	290	377
309	Contracts with Government Agency	110,475	115,000	115,000
310	Contracts with Other Public Agencies	856,747	925,000	950,000
321	Engineering Services	-	-	-
331	Legal Services	-	5,000	5,000
332	Legal Notices, Recording and Court Costs	17	100	750
348	Postal Charges	-	-	100
355	Travel	-	200	2,000
359	Disposal Fees	107,894	125,000	150,000
435	Office Supplies	-	500	500
510	Trustee's Commission	15,053	16,000	16,000
524	In-Service/Staff Development	-	100	500
599	Other Charges	965	1,200	1,200
701	Administration Equipment	-	2,000	10,000
718	Motor Vehicles	-	-	50,000
	Total Other Waste Disposal	<u>\$ 1,109,890</u>	<u>\$ 1,213,275</u>	<u>\$ 1,331,095</u>

SOLID WASTE / SANITATION FUND (116)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
55770	POSTCLOSURE CARE COSTS			
366	Contracts for Postclosure Care Costs	\$ 38,584	\$ 60,000	\$ 85,000
	Total Postclosure Care Costs	\$ 38,584	\$ 60,000	\$ 85,000
99100	TRANSFERS OUT			
590	Transfers Out	\$ -	\$ -	\$ -
	Total Transfers Out	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES / USES	\$ 1,427,912	\$ 1,583,018	\$ 1,792,418
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	\$ 252,692	\$ 304,982	\$ 100,582
	BEGINNING FUND BALANCE	\$ 754,104	\$ 1,006,796	\$ 1,311,778
	ENDING FUND BALANCE	\$ 1,006,796	\$ 1,311,778	\$ 1,412,360

DRUG CONTROL FUND (122)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
42000	FINES, FORFEITURES, AND PENALTIES			
42100	CIRCUIT COURT			
42140	Drug Control Fines	\$ 9,664	\$ 9,000	\$ 9,000
42300	GENERAL SESSIONS COURT			
42340	Drug Control Fines	10,693	8,750	8,750
42865	Forfeitures and Seizures	20,310	32,400	-
42900	OTHER FINES, FORFEITURES, & PENALTIES			
42910	Proceeds from Confiscated Property	59,621	37,404	-
	Total Fines, Forfeitures, and Penalties	<u>\$ 100,288</u>	<u>\$ 87,554</u>	<u>\$ 17,750</u>
44500	NONRECURRING ITEMS			
44170	Miscellaneous Refunds	\$ -	\$ 250	\$ -
44530	Sale of Equipment	17,250	-	-
44570	Contributions and Gifts	-	-	-
	Total Nonrecurring Items	<u>\$ 17,250</u>	<u>\$ 250</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	\$ -	\$ 1,825	\$ -
	Total Other Sources (Non-Revenue)	<u>\$ -</u>	<u>\$ 1,825</u>	<u>\$ -</u>
	TOTAL REVENUES / SOURCES	<u>\$ 117,538</u>	<u>\$ 89,629</u>	<u>\$ 17,750</u>

DRUG CONTROL FUND (122)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>

EXPENDITURES / USES

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	850	2,000	2,000
399	Other Contracted Services	-	-	-
401	Animal Food and Supplies	5,967	4,000	4,000
431	Law Enforcement Supplies	7,070	10,000	15,000
499	Other Supplies and Materials	-	-	-
510	Trustee's Commission	998	2,000	2,000
524	In-Service/Staff Development	3,798	5,000	5,000
599	Other Charges	47,867	-	-
716	Law Enforcement Equipment	-	72,404	-
718	Motor Vehicles	10,247	166,807	-
790	Other Equipment	36,780	-	-
	Total Drug Enforcement	<u>\$ 133,577</u>	<u>\$ 282,211</u>	<u>\$ 48,000</u>

TOTAL EXPENDITURES / USES

<u>\$ 133,577</u>	<u>\$ 282,211</u>	<u>\$ 48,000</u>
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**REVENUES / SOURCES OVER (UNDER)
EXPENDITURES / USES**

<u>\$ (16,039)</u>	<u>\$ (192,582)</u>	<u>\$ (30,250)</u>
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BEGINNING FUND BALANCE

<u>\$ 404,076</u>	<u>\$ 388,037</u>	<u>\$ 195,455</u>
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ENDING FUND BALANCE

<u>\$ 388,037</u>	<u>\$ 195,455</u>	<u>\$ 165,205</u>
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HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 1,090,165	\$ 1,105,077	\$ 1,128,126
40120	Trustee's Collections - Prior Year	22,718	20,000	30,000
40125	Trustee's Collections - Bankruptcy	1,028	1,500	1,500
40130	Cir Clk/Clk & Master Collection - Prior Year	8,397	4,000	4,000
40140	Interest and Penalty	4,381	4,000	4,000
40200	COUNTY LOCAL OPTION TAXES			
40240	Wheel Tax	\$ 1,383,882	\$ 1,350,000	\$ 1,350,000
40280	Mineral Severance Tax	41,111	40,000	40,000
	Total Local Taxes	<u>\$ 2,551,682</u>	<u>\$ 2,524,577</u>	<u>\$ 2,557,626</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	\$ 19,090	\$ 20,000	\$ 5,000
44170	Miscellaneous Refunds	-	-	-
	Total Other Local Revenues	<u>\$ 19,090</u>	<u>\$ 20,000</u>	<u>\$ 5,000</u>
44500	NONRECURRING ITEMS			
44530	Sale of Equipment	\$ -	\$ -	\$ -
	Total Other Local Revenues	<u>\$ 19,090</u>	<u>\$ 20,000</u>	<u>\$ 5,000</u>
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46410	Bridge Program	\$ -	\$ -	\$ -
46420	State Aid Program	-	1,432,896	-
46490	Other Public Works Grants	-	-	-
46920	Gasoline and Motor Fuel Tax	2,782,510	2,600,000	2,600,000
46925	Hybrid/Electric Vehicle Registration	-	12,000	24,000
46930	Petroleum Special Tax	23,402	23,400	23,400
46980	Other State Grants	-	-	-
	Total State of Tennessee	<u>\$ 2,805,912</u>	<u>\$ 4,068,296</u>	<u>\$ 2,647,400</u>

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47230	Disaster Relief	\$ -	\$ -	\$ -
	Total Federal Government	\$ -	\$ -	\$ -
49000	OTHER SOURCES (NON-REVENUE)			
49700	Insurance Recovery	\$ 150	\$ -	\$ -
	TOTAL REVENUE / OTHER SOURCES	<u>\$ 5,376,834</u>	<u>\$ 6,612,873</u>	<u>\$ 5,210,026</u>

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>EXPENDITURES / USES</u>				
60000	HIGHWAYS			
61000	ADMINISTRATION			
101	County Official/Administration	\$ 98,425	\$ 103,346	\$ 108,514
103	Assistant(s)	58,344	61,250	66,222
119	Accountants/Bookkeepers	57,640	60,049	67,314
186	Longevity Pay	1,000	1,000	1,000
187	Overtime Pay	971	2,500	6,000
201	Social Security	13,117	13,990	15,007
204	State Retirement	14,854	15,457	16,580
207	Medical Insurance	29,120	35,038	38,542
212	Employer Medicare	3,068	3,272	3,580
307	Communication	2,560	2,500	3,500
320	Dues and Memberships	5,388	6,000	6,000
328	Janitorial Services	7,350	6,500	7,800
331	Legal Services	192	1,500	5,000
332	Legal Notices, Recording and Court Costs	-	500	1,000
337	Non-Recurring Office Equipment Repair	898	775	2,000
348	Postal Charges	413	700	1,200
349	Printing, Stationary and Forms	-	400	400
355	Travel	804	1,000	2,500
415	Electricity	17,998	18,500	20,000
435	Office Supplies	498	500	1,500
454	Water and Sewer	-	-	-
719	Office Equipment	-	-	2,500
	Total General Administration	<u>\$ 312,640</u>	<u>\$ 334,777</u>	<u>\$ 376,159</u>
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	Foremen	\$ 94,446	\$ 139,290	\$ 149,967
143	Equipment Operators	172,908	273,212	286,225
147	Truck Drivers	119,101	272,491	280,354
149	Laborers	104,814	159,403	178,548
186	Longevity Pay	5,500	6,000	6,000
187	Overtime Pay	6,566	32,000	51,000
201	Social Security	30,516	54,250	55,496
204	State Retirement	33,153	59,938	61,314
207	Medical Insurance	81,368	164,112	179,832
212	Employer Medicare	7,137	12,688	12,979
351	Rentals	-	-	4,000
399	Other Contracted Services	226,746	150,000	150,000
402	Asphalt	-	1,287,019	50,000
404	Asphalt - Hot Mix	1,902,519	2,500,000	2,500,000
408	Concrete	-	-	2,000
409	Crushed Stone	45,343	50,000	100,000
426	General Construction Materials	2,773	3,500	4,000
436	Other Road Materials	-	-	-
440	Pipe - Metal	103,411	170,000	200,000
443	Road Signs	22,819	25,000	40,000
455	Wood Products	-	-	800
	Total Highway & Bridge Maintenance	<u>\$ 2,959,120</u>	<u>\$ 5,358,903</u>	<u>\$ 4,312,515</u>

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanic(s)	\$ 125,527	\$ 156,000	\$ 187,460
186	Longevity Pay	1,000	1,500	1,500
187	Overtime Pay	2,070	3,500	8,000
201	Social Security	7,831	9,672	11,623
204	State Retirement	8,837	10,686	12,841
207	Medical Insurance	19,747	29,841	32,828
212	Employer Medicare	1,831	2,262	2,718
329	Laundry Service	1,979	1,800	3,500
336	Maintenance and Repair Service - Equipment	9,303	20,000	60,000
412	Diesel Fuel	144,923	160,000	225,000
418	Equipment and Machinery Parts	159,346	175,000	175,000
424	Garage Supplies	6,174	1,500	15,000
425	Gasoline	37,473	50,000	75,000
433	Lubricants	18,131	15,000	35,000
435	Office Supplies	-	-	-
442	Propane Gas	5,649	7,500	12,500
450	Tires and Tubes	41,396	60,000	85,000
499	Other Supplies and Materials	605	21	2,500
708	Communication Equipment	1,097	500	2,500
	Total Operation and Maintenance of Equipment	<u>\$ 592,919</u>	<u>\$ 704,782</u>	<u>\$ 947,970</u>
63400	QUARRY OPERATIONS			
141	Foremen	\$ 50,107	\$ 53,000	\$ 56,881
143	Equipment Operators	74,131	83,000	90,024
147	Truck Drivers	36,504	40,000	41,455
186	Longevity Pay	1,500	2,000	2,000
187	Overtime Pay	1,818	4,000	11,000
201	Social Security	9,603	10,912	11,678
204	State Retirement	11,283	12,056	12,808
207	Medical Insurance	37,824	41,340	45,475
212	Employer Medicare	2,246	2,552	2,731
323	Explosive and Drilling Service	109,458	120,000	120,000
336	Maintenance and Repair Service - Equipment	34,661	50,000	80,000
415	Electricity	30,816	30,000	50,000
454	Water and Sewer	3,495	3,100	4,000
524	In-Service/Staff Development	1,970	2,500	3,000
	Total Quarry Operations	<u>\$ 405,416</u>	<u>\$ 454,460</u>	<u>\$ 531,052</u>
65000	OTHER CHARGES			
415	Electricity	\$ -	\$ -	\$ -
510	Trustee's Commission	64,714	75,000	80,000
511	Vehicle and Equipment Insurance	65,732	85,000	85,000
	Total Other Charges	<u>\$ 130,446</u>	<u>\$ 160,000</u>	<u>\$ 165,000</u>
66000	EMPLOYEE BENEFITS			
210	Unemployment Compensation	\$ 506	\$ 700	\$ 5,000
513	Worker's Compensation Insurance	60,526	101,000	101,000
	Total Employee Benefits	<u>\$ 61,032</u>	<u>\$ 101,700</u>	<u>\$ 106,000</u>

HIGHWAY / PUBLIC WORKS FUND (131)
STATEMENT OF PROPOSED OPERATIONS
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		ACTUAL	ESTIMATED	ESTIMATED
		FY 2022-23	FY 2023-24	FY 2024-25
68000	CAPITAL OUTLAY			
321	Engineering Services	\$ -	\$ 70,000	\$ 70,000
705	Bridge Construction	418,240	500,000	500,000
706	Building Construction	-	-	-
713	Highway Construction	-	-	-
714	Highway Equipment	201,864	300,000	300,000
	Total Capital Outlay	<u>\$ 620,104</u>	<u>\$ 870,000</u>	<u>\$ 870,000</u>
	TOTAL EXPENDITURES / USES	<u>\$ 5,081,677</u>	<u>\$ 7,984,622</u>	<u>\$ 7,308,696</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 295,157</u>	<u>\$ (1,371,749)</u>	<u>\$ (2,098,670)</u>
	BEGINNING FUND BALANCE	<u>\$ 4,369,657</u>	<u>\$ 4,664,814</u>	<u>\$ 3,293,065</u>
	ENDING FUND BALANCE	<u>\$ 4,664,814</u>	<u>\$ 3,293,065</u>	<u>\$ 1,194,395</u>

GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ 3,901,385	\$ 3,954,706	\$ 4,011,690
40120	Trustee's Collections - Prior Year	78,118	85,000	85,000
40125	Trustee's Collections - Bankruptcy	3,589	4,500	4,500
40130	Cir Clk/Clk and Master Collection - Prior Year	30,468	11,500	11,500
40140	Interest and Penalty	15,673	12,000	12,000
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	4,851,150	4,850,000	4,850,000
40275	Mixed Drink Tax	-	-	-
40300	STATUTORY LOCAL TAXES			
40330	Wholesale Beer Tax	136,256	115,000	135,000
40350	Interstate Telecommunications Tax	-	-	-
	Total Local Taxes	<u>\$ 9,016,639</u>	<u>\$ 9,032,706</u>	<u>\$ 9,109,690</u>
41000	LICENSES AND PERMITS			
41110	Marriage Licenses	\$ 1,846	\$ 1,300	\$ 1,500
	Total Licenses and Permits	<u>\$ 1,846</u>	<u>\$ 1,300</u>	<u>\$ 1,500</u>
43000	CHARGES FOR CURRENT SERVICES			
43190	Other General Service Charges	\$ -	\$ -	\$ -
43570	Receipts from Individual Schools	41,094	85,338	87,240
43581	Community Service Fees - Child	-	-	-
43990	Other Charges for Services	<u>16,388</u>	<u>10,000</u>	<u>10,000</u>
	Total Charges for Current Services	<u>\$ 57,482</u>	<u>\$ 95,338</u>	<u>\$ 97,240</u>
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44110	Investment Income	\$ 31,630	\$ -	\$ -
44120	Lease/Rentals	34,812	34,812	34,812
44130	Sale of Materials and Supplies	26	162	-
44145	Sale of Recycled Materials	-	-	-
44146	Refund of Telecommunication and Internet Fees	165,120	-	-
44165	Rebates	-	-	-
44170	Miscellaneous Refunds	54,254	50,000	50,000
44500	NONRECURRING ITEMS			
44510	Accrued Interest on Debt Issue	-	-	-
44530	Sale of Equipment	107,550	-	-
44540	Sale of Property	-	-	-
44560	Damages Recovered from Individuals	400	23,816	-
44570	Contributions and Gifts	<u>98,799</u>	<u>500</u>	<u>-</u>
	Total Other Local Revenues	<u>\$ 492,591</u>	<u>\$ 109,290</u>	<u>\$ 84,812</u>

GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46175	On-behalf Contributions for OPEB	\$ 92,933	\$ -	\$ -
46500	STATE EDUCATION FUNDS			
46510	TN Investment Student Achievement	\$ -	\$ 29,904,407	\$ 29,347,858
46511	Basic Education Program	\$ 24,091,254	\$ -	-
46515	Early Childhood Education	602,498	756,827	-
46520	School Food Service	-	-	-
46550	Driver Education	14,911	16,000	16,000
46570	Literacy Coordination	90	-	-
46590	Other State Education Funds	480,273	235,000	-
46591	Coordinated School Health	92,097	-	-
46594	Family Resource Centers	27,144	-	-
46595	Statewide Student Management System (SSMS)	-	-	-
46610	Career Ladder Program	52,005	45,000	45,000
46612	Career Ladder - Extended Contract	-	-	-
46640	Vocational Equipment	-	-	-
46790	Other Vocational	95,158	3,587,058	-
46800	OTHER STATE REVENUES			
46820	Income Tax	\$ 20	\$ -	\$ -
46830	Beer Tax	14,781	14,760	15,000
46840	Alcoholic Beverage Tax	-	-	-
46850	Mixed Drink Tax	-	-	-
46851	State Revenue Sharing - T.V.A.	918,314	935,920	880,000
46852	State Revenue Sharing - Telecommunications	-	-	-
46980	Other State Grants	-	158,565	-
46981	Safe Schools	48,932	5,727	-
46990	Other State Revenues	18,176	4,151	-
	Total State of Tennessee	<u>\$ 26,548,586</u>	<u>\$ 35,663,415</u>	<u>\$ 30,303,858</u>
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47311	Race to the Top - ARRA	\$ -	\$ -	\$ -
47590	Other Federal Through State	149,816	-	-
47640	ROTC Reimbursement	68,054	45,000	70,000
47650	Energy Grant	-	-	-
	Total Federal Government	<u>\$ 217,870</u>	<u>\$ 45,000</u>	<u>\$ 70,000</u>
48000	OTHER GOVERNMENT AND CITIZENS GROUPS			
48130	Contributions	\$ 5,000	\$ -	\$ -
48610	Donations	124,192	17,250	-
	Total Other Government and Citizen Groups	<u>\$ 129,192</u>	<u>\$ 17,250</u>	<u>\$ -</u>

GENERAL PURPOSE SCHOOL FUND (141)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
49000	OTHER SOURCES (NON-REVENUE)			
49300	Capital Leases Issued	\$ -	\$ -	\$ -
49600	Proceeds from Sale of Capital Assets	-	1,001	-
49700	Insurance Recovery	67,969	9,126	-
49800	Transfers In	362,142	-	-
	Total Other Sources (Non-Revenue)	<u>\$ 430,111</u>	<u>\$ 10,127</u>	<u>\$ -</u>
	TOTAL REVENUES / OTHER SOURCES	<u>\$ 36,894,317</u>	<u>\$ 44,974,426</u>	<u>\$ 39,667,100</u>

GENERAL PURPOSE SCHOOL FUND (141)
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<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>

EXPENDITURES / USES

70000	GENERAL GOVERNMENT			
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION PROGRAM			
116	Teachers	\$ 11,680,948	\$ 12,149,674	\$ 13,725,218
117	Career Ladder Program	24,583	20,773	21,000
127	Career Ladder Extended Contract	-	-	-
128	Homebound Teachers	2,838	5,000	5,000
140	Salary Supplements (TIF Sustainability)	-	-	390,000
163	Educational Assistants	375,176	431,847	757,875
188	Bonus Payments	-	-	-
189	Other Salaries and Wages	289,850	700,000	700,000
195	Certified Substitute Teachers	16,930	15,365	36,000
198	Non-Certified Substitute Teachers	157,840	159,863	100,000
201	Social Security	729,599	786,897	812,325
204	State Retirement	1,072,642	822,984	883,150
205	Employee and Dependent Insurance	90,464	83,009	84,000
207	Medical Insurance	1,547,834	1,713,946	1,882,935
210	Unemployment Compensation	3,370	18,212	27,000
212	Employer Medicare	170,986	184,779	189,985
217	Retirement Hybrid Stabilization	-	233,695	235,000
316	Contributions	-	-	-
317	Software Services	219,472	225,000	225,000
330	Operating Lease Payments	-	392,000	402,000
336	Maintenance and Repair Service - Equipment	58,761	124,203	35,000
356	Tuition	-	-	-
370	Contracts for Sub Teachers - Non-Certified	-	145,000	145,000
399	Other Contracted Services	30,979	35,000	59,000
429	Instructional Supplies and Materials	100,544	100,000	100,000
449	Textbooks	573,440	269,000	269,000
499	Other Supplies and Materials	59	5,000	5,000
535	Fee Waivers	34,270	-	-
599	Other Charges	-	-	-
610	Principal on Leases	356,877	50,000	50,000
611	Interest on Leases	22,273	-	-
709	Data Processing Equipment	-	-	-
711	Furniture and Fixtures	17,224	25,000	30,000
722	Regular Instruction Equipment	229,607	203,540	185,000
790	Other Equipment	-	10,000	15,000
	Total Regular Instruction Program	<u>\$ 17,806,566</u>	<u>\$ 18,909,787</u>	<u>\$ 21,369,488</u>
71150	ALTERNATIVE INSTRUCTION PROGRAM			
116	Teachers	\$ 111,799	\$ 119,002	\$ 120,640
117	Career Ladder Program	-	-	-
201	Social Security	6,522	7,083	7,480
204	State Retirement	9,715	8,104	8,216
207	Medical Insurance	16,163	17,077	18,815
212	Employer Medicare	1,525	1,657	1,750
429	Instructional Supplies and Materials	-	500	500
	Total Alternative Instruction Program	<u>\$ 145,724</u>	<u>\$ 153,423</u>	<u>\$ 157,401</u>

**GENERAL PURPOSE SCHOOL FUND (141)
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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
71200	SPECIAL EDUCATION PROGRAM			
116	Teachers	\$ 1,242,794	\$ 1,336,643	\$ 1,359,489
117	Career Ladder Program	2,000	2,000	2,000
128	Homebound Teachers	800	5,000	5,000
163	Educational Assistants	468,240	542,709	579,080
171	Speech Pathologist	113,509	148,593	178,793
195	Certified Substitute Teachers	935	1,170	5,719
198	Non-Certified Substitute Teachers	10,905	19,088	32,064
201	Social Security	105,584	122,455	132,051
204	State Retirement	126,545	125,960	151,673
205	Employee and Dependent Insurance	148,922	152,920	165,038
207	Medical Insurance	205,640	216,679	240,887
212	Employer Medicare	24,830	28,641	30,883
217	Retirement Hybrid Stabilization	-	28,207	28,000
310	Contracts with Other Public Agencies	75,836	105,000	125,000
312	Contracts with Private Agencies	26,690	44,400	60,000
336	Maintenance and Repair Service - Equipment	870	1,000	1,000
370	Contracts for Sub Teachers - Non-Certified	-	62,000	62,000
429	Instructional Supplies and Materials	10,528	23,383	21,000
499	Other Supplies and Materials	1,135	4,000	4,000
725	Special Education Equipment	4,453	5,000	5,000
	Total Special Education Program	<u>\$ 2,570,216</u>	<u>\$ 2,974,848</u>	<u>\$ 3,188,677</u>
71300	VOCATIONAL EDUCATION PROGRAM			
116	Teachers	\$ 946,724	\$ 989,291	\$ 1,079,387
117	Career Ladder Program	2,000	1,001	1,000
189	Other Salaries & Wages	-	89,517	-
195	Certified Substitute Teachers	-	500	1,500
198	Non-Certified Substitute Teachers	1,787	1,600	3,000
201	Social Security	55,945	64,953	67,263
204	State Retirement	69,346	66,344	78,575
207	Medical Insurance	126,040	137,955	142,090
212	Employer Medicare	13,103	15,192	15,731
217	Retirement Hybrid Stabilization	-	20,678	21,000
336	Maintenance and Repair Service - Equipment	3,445	10,000	10,000
399	Other Contracted Services	-	55,362	-
429	Instructional Supplies and Materials	46,034	122,097	51,300
499	Other Supplies and Materials	-	741,189	-
599	Other Charges	9,377	1,316,702	30,000
730	Vocational Instruction Equipment	56,437	774,195	50,000
	Total Vocational Education Program	<u>\$ 1,330,238</u>	<u>\$ 4,406,576</u>	<u>\$ 1,550,846</u>
71400	STUDENT BODY EDUCATION PROGRAM			
140	Salary Supplements	\$ 20,057	\$ 11,000	\$ -
189	Other Salaries and Wages	48,446	52,833	75,000
201	Social Security	4,102	3,852	4,650
204	State Retirement	3,425	3,782	6,000
212	Employer Medicare	979	913	1,090
217	Retirement Hybrid Stabilization	-	155	500
599	Other Charges	-	16,000	16,000
	Total Student Body Education Program	<u>\$ 77,009</u>	<u>\$ 88,535</u>	<u>\$ 103,240</u>
	TOTAL INSTRUCTION	<u>\$ 21,929,753</u>	<u>\$ 26,533,169</u>	<u>\$ 26,369,652</u>

**GENERAL PURPOSE SCHOOL FUND (141)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
72000	SUPPORT SERVICES			
72110	ATTENDANCE			
105	Supervisor/Director	\$ 91,411	\$ 97,291	\$ 100,380
117	Career Ladder Program	1,000	1,000	1,000
189	Other Salaries and Wages	49,317	59,548	59,551
201	Social Security	8,650	9,646	9,980
204	State Retirement	11,409	10,782	10,984
205	Employee and Dependent Insurance	7,377	8,928	12,721
207	Medical Insurance	7,020	7,391	8,111
212	Employer Medicare	2,023	2,256	2,334
355	Travel	1,428	5,000	5,000
399	Other Contracted Services	17,380	25,000	25,000
	Total Attendance	<u>\$ 197,015</u>	<u>\$ 226,842</u>	<u>\$ 235,061</u>
72120	HEALTH SERVICES			
105	Supervisor/Director	\$ 89,504	\$ 95,771	\$ 98,805
131	Medical Personnel	86,874	241,827	248,596
162	Clerical Personnel	25,349	26,618	26,618
201	Social Security	9,576	21,709	23,190
204	State Retirement	8,473	26,411	25,581
205	Employee and Dependent Insurance	27,671	33,004	36,413
207	Medical Insurance	3,590	7,391	8,111
212	Employer Medicare	2,679	5,077	5,424
217	Retirement Hybrid Stabilization	-	2,804	2,726
348	Postal Charges	654	1,300	2,500
355	Travel	-	-	-
413	Drugs and Medical Supplies	40,156	8,400	9,000
499	Other Supplies and Materials	-	-	-
	Total Health Services	<u>\$ 294,526</u>	<u>\$ 470,312</u>	<u>\$ 486,964</u>
72130	OTHER STUDENT SUPPORT			
117	Career Ladder Program	\$ -	\$ -	\$ -
123	Guidance Personnel	588,811	674,658	682,903
130	Social Workers	-	26,330	26,689
162	Clerical Personnel	-	-	-
170	School Resource Officer	-	-	-
189	Other Salaries and Wages	-	-	-
196	In-Service Training	-	-	-
201	Social Security	34,700	41,675	45,650
204	State Retirement	40,815	44,191	50,162
205	Employee and Dependent Insurance	-	4,082	9,498
207	Medical Insurance	62,668	81,055	95,808
212	Employer Medicare	8,115	9,746	10,677
217	Retirement Hybrid Stabilization	-	12,566	12,100
322	Evaluation and Testing	21,078	78,000	78,000
348	Postal Charges	-	-	-
355	Travel	-	-	-
399	Other Contracted Services	-	-	-
449	Textbooks	-	-	-
499	Other Supplies and Materials	-	16,500	16,500
524	In-Service/Staff Development	15,414	20,410	22,000
599	Other Charges	5,134	6,000	6,000
790	Other Equipment	96,916	138,565	90,000
	Total Other Student Support	<u>\$ 873,651</u>	<u>\$ 1,153,778</u>	<u>\$ 1,145,987</u>

GENERAL PURPOSE SCHOOL FUND (141)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
72200	INSTRUCTIONAL STAFF			
72210	REGULAR INSTRUCTION PROGRAM			
105	Supervisor/Director	\$ 321,317	\$ 341,906	\$ 348,247
117	Career Ladder Program	4,000	3,917	4,000
129	Librarians	350,688	368,789	373,796
138	Instructional Computer Personnel	88,908	94,582	95,826
189	Other Salaries and Wages	19,282	20,639	20,639
196	In-Service Training	-	-	-
201	Social Security	46,343	49,385	52,236
204	State Retirement	63,896	54,905	57,383
205	Employee and Dependent Insurance	-	-	-
207	Medical Insurance	80,600	101,414	112,777
212	Employer Medicare	10,838	11,550	12,217
217	Retirement Hybrid Stabilization	-	6,787	6,800
340	Medical and Dental Services	-	-	-
355	Travel	10,552	11,000	15,000
399	Other Contracted Services	15,345	85,000	85,000
429	Instructional Supplies and Materials	3,546	4,200	4,200
432	Library Books/Media	12,198	20,000	20,000
499	Other Supplies and Materials	-	3,000	3,000
524	In-Service/Staff Development	66,107	96,000	96,000
599	Other Charges	27,053	45,000	45,000
	Total Regular Instruction Program	<u>\$ 1,120,673</u>	<u>\$ 1,318,074</u>	<u>\$ 1,352,121</u>
72220	SPECIAL EDUCATION PROGRAM			
105	Supervisor/Director	\$ 42,022	\$ 44,699	\$ 45,282
124	Psychological Personel	55,439	7,011	55,138
161	Secretary(s)	33,834	35,888	36,177
162	Clerical Personnel	-	-	-
189	Other Salaries and Wages	67,575	65,718	72,570
201	Social Security	11,220	8,972	9,550
204	State Retirement	14,614	10,340	10,504
205	Employee and Dependent Insurance	8,011	10,995	12,186
207	Medical Insurance	16,213	4,415	4,500
212	Employer Medicare	2,624	2,098	2,234
217	Retirement Hybrid Stabilization	-	280	500
308	Consultants	-	-	-
355	Travel	926	12,000	12,000
499	Other Supplies and Materials	1,970	3,000	3,000
524	In-Service/Staff Development	2,452	11,345	5,000
599	Other Chares	-	-	-
725	Special Education Equipment	-	2,000	2,000
	Total Special Education Program	<u>\$ 256,900</u>	<u>\$ 218,761</u>	<u>\$ 270,641</u>

GENERAL PURPOSE SCHOOL FUND (141)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
72230	VOCATIONAL EDUCATION PROGRAM			
105	Supervisor/Director	\$ 77,197	\$ 83,027	\$ 84,102
117	Career Ladder Program	-	-	-
162	Clerical Personnel	24,010	25,382	26,623
189	Other Salary and Wages	-	-	-
201	Social Security	5,607	6,227	8,865
204	State Retirement	5,505	6,249	7,551
205	Employee and Dependent Insurance	7,704	8,312	9,498
207	Medical Insurance	9,545	10,044	11,339
212	Employer Medicare	1,311	1,456	1,606
217	Retirement Hybrid Stabilization	-	3,322	3,601
355	Travel	25,816	26,100	26,100
524	In-Service/Staff Development	-	3,000	3,000
599	Other Charges	2,190	3,000	5,000
	Total Vocational Education Program	<u>\$ 158,885</u>	<u>\$ 176,119</u>	<u>\$ 187,285</u>
	TOTAL INSTRUCTIONAL STAFF	<u>\$ 2,901,650</u>	<u>\$ 3,563,886</u>	<u>\$ 3,678,059</u>
72250	TECHNOLOGY			
317	Software Services	\$ 3,500	\$ 5,220	\$ 5,220
350	Internet Connectivity	25,328	46,500	46,500
	Total Technology	<u>\$ 28,828</u>	<u>\$ 51,720</u>	<u>\$ 51,720</u>
72290	OTHER PROGRAMS			
215	On-Behalf Payments for OPEB	\$ 92,933	\$ -	\$ -
	Total Other Programs	<u>\$ 92,933</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	44,321	45,061	46,000
201	Social Security	2,563	2,917	3,000
204	State Retirement	143	137	158
212	Employer Medicare	672	682	700
305	Audit Services	14,900	15,650	15,650
317	Software Services	2,273	3,000	3,000
320	Dues and Memberships	13,263	20,000	20,000
331	Legal Services	6,082	25,000	25,000
355	Travel	3,717	8,000	8,000
506	Liability Insurance	393,688	425,000	500,000
510	Trustee's Commission	129,655	160,000	175,000
513	Worker's Compensation Insurance	170,978	250,410	260,000
533	Criminal Investigation of Applicants-TBI	6,218	17,500	17,500
599	Other Charges	14,009	28,500	28,500
	Total Board of Education	<u>\$ 804,482</u>	<u>\$ 1,003,857</u>	<u>\$ 1,104,508</u>

**GENERAL PURPOSE SCHOOL FUND (141)
STATEMENT OF PROPOSED OPERATIONS
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
72320	DIRECTOR OF SCHOOLS			
101	County Official/Administration	\$ 171,316	\$ 182,721	\$ 194,873
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	85,563	97,863	108,236
189	Other Salaries and Wages	14,322	15,325	16,398
201	Social Security	13,711	15,405	19,810
204	State Retirement	20,539	18,852	20,685
205	Employee and Dependent Insurance	7,377	7,748	8,296
207	Medical Insurance	9,545	10,153	11,339
212	Employer Medicare	3,989	4,309	4,633
307	Communication	21,523	25,000	25,000
348	Postal Charges	1,226	1,500	2,000
355	Travel	14,926	15,000	15,000
435	Office Supplies	4,857	8,500	8,500
599	Other Charges	-	1,000	1,000
701	Administration Equipment	7,989	15,000	15,000
	Total Director of Schools	<u>\$ 377,883</u>	<u>\$ 419,376</u>	<u>\$ 451,770</u>
72400	SCHOOL ADMINISTRATION			
72410	OFFICE OF THE PRINCIPAL			
103	Assistant(s)	\$ 343,198	\$ 364,647	\$ 369,014
104	Principals	593,484	621,570	627,628
117	Career Ladder Program	3,000	3,000	3,000
139	Assistant Principals	14,250	-	-
161	Secretary(ies)	3,560	-	-
162	Clerical Personnel	390,066	410,155	417,296
201	Social Security	78,891	83,277	87,851
204	State Retirement	102,618	92,832	96,661
205	Employee and Dependent Insurance	81,925	91,554	103,396
207	Medical Insurance	47,093	50,245	55,953
212	Employer Medicare	18,450	19,476	20,546
217	Retirement Hybrid Stabilization	-	7,919	8,000
307	Communication	6,617	10,000	10,000
316	Contributions	40,000	40,000	40,000
355	Travel	2,457	10,000	10,000
414	Copier Lease	44,760	94,500	100,500
	Total Office of the Principal	<u>\$ 1,770,369</u>	<u>\$ 1,899,175</u>	<u>\$ 1,949,845</u>
72610	OPERATION AND MAINTENANCE OF PLANT			
166	Custodial Personnel	\$ 543,509	\$ 579,783	\$ 615,955
201	Social Security	31,990	34,470	39,190
204	State Retirement	31,800	34,892	42,193
205	Employee and Dependent Insurance	90,015	103,468	117,762
212	Employer Medicare	7,481	8,062	8,932
399	Other Contracted Services	5,847	20,000	24,000
410	Custodial Supplies	134,688	130,000	175,000
415	Electricity	1,016,586	1,175,000	1,175,000
434	Natural Gas	162,524	175,000	175,000
454	Water and Sewer	180,691	260,000	275,000
599	Other Charges	43,253	50,000	50,000
	Total Operation and Maintenance of Plant	<u>\$ 2,248,384</u>	<u>\$ 2,570,675</u>	<u>\$ 2,698,032</u>

**GENERAL PURPOSE SCHOOL FUND (141)
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		ACTUAL FY 2022-23	ESTIMATED FY 2023-24	ESTIMATED FY 2024-25
72620	MAINTENANCE OF PLANT			
105	Supervisor/Director	\$ 87,993	\$ 55,794	\$ -
167	Maintenance Personnel	298,955	310,642	330,821
189	Other Salaries and Wages	237,622	258,226	260,709
201	Social Security	37,789	37,896	36,675
204	State Retirement	43,727	40,677	40,520
205	Employee and Dependent Insurance	67,642	65,548	68,637
207	Medical Insurance	7,586	2,992	7,727
212	Employer Medicare	8,838	8,863	8,578
335	Maintenance and Repair Service - Building	75,267	112,000	116,000
336	Maintenance and Repair Service - Equipment	108,011	149,386	132,160
338	Maintenance and Repair Service - Vehicles	10,065	13,440	13,440
370	Contracts for Sub-Teachers - Non-Certified	-	73,412	80,000
426	General Construction Materials	19,041	33,600	38,600
499	Other Supplies and Materials	25,376	35,000	35,000
599	Other Charges	25,706	51,000	51,000
701	Administration Equipment	-	-	-
712	Heating and Air Conditioning Equipment	9,394	28,000	33,000
790	Other Equipment	-	70,000	-
	Total Maintenance of Plant	<u>\$ 1,063,012</u>	<u>\$ 1,346,476</u>	<u>\$ 1,252,867</u>
72700	MAINTENANCE EQUIPMENT			
72710	TRANSPORTATION			
105	Supervisor/Director	\$ 90,157	\$ 95,980	\$ 97,323
142	Mechanic(s)	94,611	112,227	113,361
146	Bus Drivers	617,567	730,160	644,410
161	Secretary	35,017	36,765	36,765
189	Other Salaries and Wages	103,308	120,975	44,969
201	Social Security	55,109	66,315	57,875
204	State Retirement	60,799	71,190	63,903
205	Employee and Dependent Insurance	40,597	53,730	51,833
207	Medical Insurance	12,008	14,816	15,583
212	Employer Medicare	13,427	15,715	13,536
307	Communication	4,511	4,500	4,500
338	Maintenance and Repair Service - Vehicle	-	400	400
340	Medical and Dental Services	6,444	8,000	8,000
412	Diesel Fuel	2,746	-	-
425	Gasoline	311,616	400,000	400,000
433	Lubricants	8,973	13,500	13,500
450	Tires and Tubes	22,166	28,750	31,000
453	Vehicle Parts	102,930	115,000	120,000
499	Other Supplies and Materials	24,262	28,750	31,000
599	Other Charges	6,080	18,400	18,400
718	Motor Vehicles	44,081	-	-
729	Transportation Equipment	293,938	704,094	368,000
	Total Transportation	<u>\$ 1,950,347</u>	<u>\$ 2,639,267</u>	<u>\$ 2,134,358</u>
	TOTAL SUPPORT SERVICES	<u>\$ 11,237,888</u>	<u>\$ 13,494,432</u>	<u>\$ 13,321,159</u>

GENERAL PURPOSE SCHOOL FUND (141)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
73000	OPERATION OF NON-INSTRUCTIONAL			
73100	FOOD SERVICE			
105	Supervisor/Director	\$ 114,752	\$ 88,910	\$ 90,046
162	Clerical Personnel	13,475	14,276	14,400
165	Cafeteria Personnel	18,250	-	-
201	Social Security	9,038	6,383	6,476
204	State Retirement	11,188	6,308	6,889
207	Medical Insurance	-	-	-
212	Employer Medicare	2,114	1,493	1,515
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>\$ 168,817</u>	<u>\$ 117,370</u>	<u>\$ 119,326</u>
73300	COMMUNITY SERVICES			
116	Teachers	\$ 168,106	\$ 176,335	\$ -
163	Educational Assistants	17,640	14,104	-
189	Other Salaries and Wages	36,866	47,410	47,410
201	Social Security	13,802	14,747	2,939
204	State Retirement	15,933	15,155	3,248
205	Employee and Dependent Insurance	-	-	-
212	Employer Medicare	3,228	3,449	687
217	Retirement Hybrid Stabilization	-	2,918	-
336	Maintenance and Repair Service - Equipment	-	-	-
348	Postal Charges	-	-	-
355	Travel	1,871	2,500	3,000
399	Other Contracted Services	-	-	-
422	Food Supplies	-	-	-
429	Instructional Supplies and Materials	-	-	-
449	Textbooks	-	-	-
499	Other Supplies and Materials	4,475	11,500	2,000
524	In-Service/Staff Development	23,010	20,940	17,400
599	Other Charges	-	700	1,000
790	Other Equipment	-	-	-
	Total Community Services	<u>\$ 284,931</u>	<u>\$ 309,758</u>	<u>\$ 77,684</u>
	TOTAL NON-INSTRUCTIONAL	<u>\$ 453,748</u>	<u>\$ 427,128</u>	<u>\$ 197,010</u>

GENERAL PURPOSE SCHOOL FUND (141)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
73400	EARLY CHILDHOOD EDUCATION			
105	Supervisor/Director	\$ 46,307	\$ 48,920	\$ -
116	Teachers	425,433	492,000	128,088
131	Medical Personnel	-	-	-
163	Educational Assistants	126,884	135,542	21,052
189	Other Salaries and Wages	-	-	-
195	Certified Substitute Teachers	6,918	2,501	2,000
198	Non-Certified Substitute Teachers	6,580	4,038	7,000
201	Social Security	36,463	39,906	7,107
204	State Retirement	45,013	43,215	8,641
205	Employee and Dependent Insurance	-	-	-
207	Medical Insurance	110,652	134,411	16,078
212	Employer Medicare	8,623	9,365	1,663
217	Retirement Hybrid Stabilization	-	10,071	-
307	Communications	501	-	-
348	Postal Charges	-	-	-
355	Travel	222	-	-
429	Instructional Supplies and Materials	28,300	10,418	15,000
449	Textbooks	-	-	-
499	Other Supplies and Materials	-	-	-
524	In-Service/Staff Development	-	3,500	-
790	Other Equipment	-	10,000	-
	Total Early Childhood Education	<u>\$ 841,896</u>	<u>\$ 943,887</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	-	-	-
707	Building Improvements	8,100	550,000	-
715	Land	-	-	-
722	Regular Instruction Equipment	-	-	-
729	Transportation Equipment	-	-	-
790	Other Equipment	-	-	-
791	Other Construction	521,675	2,018,000	508,000
799	Other Capital Outlay	-	-	-
	Total Capital Outlay	<u>\$ 529,775</u>	<u>\$ 2,568,000</u>	<u>\$ 508,000</u>
99100	OTHER FINANCING USES			
590	Transfers to Other Funds	-	-	-
	TOTAL EXPENDITURES / USES	<u>\$ 34,993,060</u>	<u>\$ 43,966,616</u>	<u>\$ 40,602,450</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 1,901,257</u>	<u>\$ 1,007,810</u>	<u>\$ (935,350)</u>
	BEGINNING FUND BALANCE	<u>\$ 7,506,648</u>	<u>\$ 9,407,905</u>	<u>\$ 10,415,715</u>
	ENDING FUND BALANCE	<u>\$ 9,407,905</u>	<u>\$ 10,415,715</u>	<u>\$ 9,480,365</u>

CENTRAL CAFETERIA FUND (143)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
43500	EDUCATION CHARGES			
43521	Lunch Payments - Children	\$ 378,841	\$ 325,000	\$ 375,000
43522	Lunch Payments - Adults	27,463	25,000	27,000
43523	Income from Breakfast	147,707	136,000	140,000
43524	Special Milk Sales	-	-	-
43525	A la Carte Sales	174,053	232,000	230,000
	Total Education Charges	<u>\$ 728,064</u>	<u>\$ 718,000</u>	<u>\$ 772,000</u>
44000	OTHER LOCAL REVENUES			
44110	Investment Income	\$ 47,200	\$ 50,000	\$ 50,000
44170	Miscellaneous Refunds	138	7,524	-
	Total Other Local Revenues	<u>\$ 47,338</u>	<u>\$ 57,524</u>	<u>\$ 50,000</u>
46500	STATE EDUCATION FUNDS			
46520	School Food Service	\$ 17,947	\$ 15,763	\$ 16,000
46800	OTHER STATE REVENUES			
46980	Other State Grants	-	-	-
	Total State of Tennessee	<u>\$ 17,947</u>	<u>\$ 15,763</u>	<u>\$ 16,000</u>
47100	FEDERAL THROUGH STATE			
47111	USDA School Lunch Program	\$ 1,236,970	\$ 800,000	\$ 800,000
47112	USDA - Commodities	124,048	150,000	150,000
47113	USDA Breakfast	423,802	450,000	450,000
47114	USDA - Other	5,698	174,305	150,000
47115	USDA Food Service Equipment Grant	30,917	-	-
47590	Other Federal Through State	-	-	-
	Total Federal Through State	<u>\$ 1,821,435</u>	<u>\$ 1,574,305</u>	<u>\$ 1,550,000</u>
47900	DIRECT FEDERAL REVENUE			
47990	Other Direct Federal Revenue	\$ -	\$ -	\$ -
48600	CITIZENS GROUPS			
48610	Donations	\$ -	\$ -	\$ -
	Total Citizens Groups	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
49000	OTHER SOURCES			
49600	Proceeds from Sale of Capital Assets	\$ -	\$ 1,810	\$ -
	Total Citizens Groups	<u>\$ -</u>	<u>\$ 1,810</u>	<u>\$ -</u>
TOTAL REVENUES & OTHER SOURCES		<u>\$ 2,614,784</u>	<u>\$ 2,367,402</u>	<u>\$ 2,388,000</u>

CENTRAL CAFETERIA FUND (143)
STATEMENT OF PROPOSED OPERATIONS
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>EXPENDITURES / USES</u>				
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73100	FOOD SERVICE			
105	Supervisor/Director	\$ -	\$ -	\$ -
165	Cafeteria Personnel	565,212	582,402	701,995
188	Bonus Payments	9,375	34,000	34,000
189	Other Salaries and Wages (Subs)	11,934	13,551	25,000
201	Social Security	34,529	37,961	43,462
204	State Retirement	35,355	40,370	46,306
205	Employer Medical Insurance	152,386	173,658	197,382
207	Medical Insurance	-	-	-
212	Employer Medicare	8,075	8,878	10,165
307	Communication	-	-	-
310	Contract with Other Public Agencies	1,010,270	1,100,000	1,200,000
312	Contracts with Private Agencies	-	-	-
320	Dues and Memberships	-	-	-
336	Maintenance and Repairs - Equipment	74,227	75,000	85,000
355	Travel	3,273	3,500	3,500
370	Contracts for Sub Teachers - Non-Certified	-	44,000	44,000
399	Other Contracted Services	6,620	100,000	10,000
410	Custodial Supplies	-	-	-
421	Food Preparation Supplies	378	3,000	5,000
422	Food Supplies	-	-	-
435	Office Supplies	4,999	6,000	6,000
451	Uniforms	-	-	-
469	USDA - Commodities	124,048	150,000	150,000
499	Other Supplies and Materials	-	4,000	4,000
509	Refunds	711	700	1,500
510	Trustee's Commission	399	700	700
513	Worker's Compensation Insurance	21,865	25,000	25,000
524	Inservice/Staff Development	-	1,500	1,500
599	Other Charges	1,725	3,500	3,500
710	Food Service Equipment	499,619	425,000	50,000
	Total Food Service	<u>\$ 2,565,000</u>	<u>\$ 2,832,720</u>	<u>\$ 2,648,010</u>
	TOTAL EXPENDITURES / USES	<u>\$ 2,565,000</u>	<u>\$ 2,832,720</u>	<u>\$ 2,648,010</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	<u>\$ 49,784</u>	<u>\$ (465,318)</u>	<u>\$ (260,010)</u>
	BEGINNING FUND BALANCE	<u>\$ 1,208,199</u>	<u>\$ 1,257,983</u>	<u>\$ 792,665</u>
	ENDING FUND BALANCE	<u>\$ 1,257,983</u>	<u>\$ 792,665</u>	<u>\$ 532,655</u>

EXTENDED SCHOOL PROGRAM (146)
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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
43500	EDUCATION CHARGES			
43581	Community Service Fees - Children	\$ 100,375	\$ 128,000	\$ 128,000
	TOTAL REVENUE / SOURCES	\$ 100,375	\$ 128,000	\$ 128,000
<u>EXPENDITURES / USES</u>				
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73300	COMMUNITY SERVICES			
105	Supervisor/Director	\$ -	\$ -	\$ -
189	Other Salaries and Wages	74,431	75,000	75,000
201	Social Security	3,643	4,655	4,655
204	State Retirement	4,234	7,955	7,955
212	Employer Medicare	1,079	1,090	1,090
217	Retirement Hybrid Stabilization	242	3,000	3,000
510	Trustee's Commission	1,004	1,300	1,300
599	Other Charges	26,569	35,000	35,000
790	Other Equipment	-	-	-
	Total Operation of Non-Instructional Services	\$ 111,202	\$ 128,000	\$ 128,000
	TOTAL EXPENDITURES / USES	\$ 111,202	\$ 128,000	\$ 128,000
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / USES	\$ (10,827)	\$ -	\$ -
	BEGINNING FUND BALANCE	\$ 111,254	\$ 100,427	\$ 100,427
	ENDING FUND BALANCE	\$ 100,427	\$ 100,427	\$ 100,427

GENERAL DEBT SERVICE FUND (151)
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		ACTUAL	ESTIMATED	ESTIMATED
		FY 2022-23	FY 2023-24	FY 2024-25
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40110	Current Property Tax	\$ 1,683,641	\$ 4,672,811	\$ 4,769,217
40120	Trustee's Collections - Prior Year	30,881	64,000	64,000
40125	Trustee's Collections - Bankruptcy	5,815	6,000	6,000
40130	Cir Clk/Clk and Master Collection - Prior Year	12,969	13,000	13,000
40140	Interest and Penalty	6,765	10,000	10,000
40200	COUNTY LOCAL OPTION TAX			
40210	Local Option Sales Tax	-	-	-
40240	Wheel Tax	873,164	875,000	875,000
40300	STATUTORY LOCAL TAX			
40266	Litigation Tax - Jail	75,169	75,000	75,000
40350	Interstate Telecommunications Tax	-	-	-
	Total Local Taxes	<u>\$ 2,688,404</u>	<u>\$ 5,715,811</u>	<u>\$ 5,812,217</u>
44000	OTHER LOCAL REVENUES			
44110	Investment Income	\$ 1,862	\$ 1,152,865	\$ 1,150,000
44120	Lease/Rentals	-	-	-
44170	Miscellaneous Refunds	-	-	-
	Total Other Local Revenues	<u>\$ 1,862</u>	<u>\$ 1,152,865</u>	<u>\$ 1,150,000</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>\$ 2,690,266</u>	<u>\$ 6,868,676</u>	<u>\$ 6,962,217</u>

GENERAL DEBT SERVICE FUND (151)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025

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		<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>FY 2024-25</u>
<u>EXPENDITURES / USES</u>				
80000	DEBT SERVICE			
82110	GENERAL GOVERNMENT PRINCIPAL			
601	Principal on Bonds	\$ 310,000	\$ 320,000	\$ 330,000
602	Principal on Notes	85,000	85,000	90,000
82130	EDUCATION PRINCIPAL			
601	Principal on Bonds	\$ 850,000	\$ 2,895,000	\$ 2,135,000
610	Principal on Capital Leases	-	-	-
612	Principal on Other Loans	-	-	-
82210	GENERAL GOVERNMENT INTEREST			
603	Interest on Bonds	\$ 149,930	\$ 140,630	\$ 131,030
604	Interest on Notes	9,658	7,792	5,927
82230	EDUCATION INTEREST			
603	Interest on Bonds	\$ 1,227,437	\$ 2,156,451	\$ 3,073,588
613	Interest on Other Loans	-	-	-
82300	OTHER DEBT SERVICE			
82310	GENERAL GOVERNMENT OTHER			
510	Trustee's Commission	\$ 44,647	\$ 115,000	\$ 125,000
82330	EDUCATION			
606	Other Debt Issuance Charges	\$ 800	\$ 5,000	\$ 5,000
99000	OTHER USES			
99300	Payments to Refunded Debt Escrow Agent	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES / OTHER USES	<u>\$ 2,677,472</u>	<u>\$ 5,724,873</u>	<u>\$ 5,895,545</u>
	REVENUES / SOURCES OVER (UNDER)			
	EXPENDITURES / OTHER USES	<u>\$ 12,794</u>	<u>\$ 1,143,803</u>	<u>\$ 1,066,672</u>
	BEGINNING FUND BALANCE	<u>\$ 3,017,731</u>	<u>\$ 3,030,525</u>	<u>\$ 4,174,328</u>
	ENDING FUND BALANCE	<u>\$ 3,030,525</u>	<u>\$ 4,174,328</u>	<u>\$ 5,241,000</u>

**EDUCATION CAPITAL PROJECTS (177)
STATEMENT OF PROPOSED OPERATIONS
FISCAL YEAR ENDING JUNE 30, 2025**

		<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED FY 2023-24</u>	<u>ESTIMATED FY 2024-25</u>
<u>REVENUE / SOURCES</u>				
40000	LOCAL TAXES			
40110	Current Property Tax	\$ 1,207,209	\$ 1,223,723	\$ 1,249,417
40120	Trustee's Collection - Prior Year	25,133	25,000	25,000
40125	Trustee's Collection - Bankruptcy	1,138	1,100	1,100
40130	Cir Clk/Clk and Master Collection - Prior Yr	9,299	5,220	5,220
40140	Interest and Penalty	4,851	3,500	3,500
	TOTAL REVENUE / SOURCES	\$ 1,247,630	\$ 1,258,543	\$ 1,284,237
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44165	Rebates	-	-	-
44170	Miscellaneous Refunds	-	-	-
44500	NONRECURRING ITEMS			
44540	Sale of Property	\$ -	\$ -	\$ -
	Total Other Local Revenues	\$ -	\$ -	\$ -
48000	OTHER GOVERNMENTS AND CITIZENS			
48130	Contributions	\$ -	\$ 32,842,381	\$ -
	Total Other Local Revenues	\$ -	\$ 32,842,381	\$ -
49000	OTHER SOURCES (NON-REVENUE)			
49600	Proceeds from Sale of Capital Assets	-	-	-
49800	Transfers In	-	-	-
	Total Other Sources (Non-Revenue)	\$ -	\$ -	\$ -
	TOTAL REVENUE/SOURCES	\$ 1,247,630	\$ 34,100,924	\$ 1,284,237
<u>EXPENDITURES / USES</u>				
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
304	Architects	\$ 802,500	\$ 683,600	\$ 500,000
321	Engineering Services	\$ 85,792	\$ 118,567	\$ 150,000
510	Trustee's Commission	24,906	50,000	125,000
715	Land	255,094	-	-
799	Other Capital Outlay	47,300	7,965,778	21,321,164
	Total Capital Outlay	\$ 1,215,592	\$ 8,817,945	\$ 22,096,164
	TOTAL EXPENDITURES / USES	\$ 1,215,592	\$ 8,817,945	\$ 22,096,164
	REVENUES / SOURCES OVER (UNDER) EXPENDITURES / USES	\$ 32,038	\$ 25,282,979	\$ (20,811,927)
	BEGINNING FUND BALANCE	\$ 1,767,434	\$ 1,799,472	\$ 27,082,451
	ENDING FUND BALANCE	\$ 1,799,472	\$ 27,082,451	\$ 6,270,524