

THE BUDGET
OF
CANNON COUNTY, TENNESSEE

THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION
AND
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS

FOR THE YEAR ENDING JUNE 30, 2024

TABLE OF CONTENTS

Budget for the Year Ending June 30, 2024

	Page(s)
<u>INTRODUCTORY SECTION:</u>	
Roster of Officials	1
<u>RESOLUTIONS:</u>	
The Appropriation Resolution	2
The Tax Levy Resolution	7
Non-Profit Resolution	8
<u>STATISTICAL SECTION:</u>	
Summary Statement of Proposed Operations	10
Statement of Estimated Revenue from Current Property Taxes	11
Statement of Combined Budget Appropriations	12
<u>FINANCIAL SECTION:</u>	
Statement of Proposed Operations	
Fund 101 - General	13
Fund 116 - Solid Waste	31
Fund 118 - Ambulance Service	33
Fund 122 - Drug Control	35
Fund 127 - Other Special Revenue	36
Fund 131 - Highway/Public Works	37
Fund 141 - General Purpose School	41
Fund 143 - Food Service	51
Fund 151 - General Debt Service	53
Fund 171 - General Capital Projects	54
Fund 177 - Education Capital Projects	56
Fund 189 - Other Capital Projects	57

CANNON COUNTY, TENNESSEE

Roster of Officials
as of July 1, 2023

Board of County Commission

District 1	Nathan Luna
District 2	Nathan Sanders
District 3	Karen Ashford
District 4	Chris Singleton
District 5	Eddie Mears
	Curtis George
	Brent Brandon
	Randy Gannon
	Kristal Alexander
	Tony Burnett

Board of Education

District 1	Wade McMackins
District 2	Rebecca Tramel
District 3	Derrick Mullins
District 4	Jessica Curtis
District 5	Aletha Thomas, <i>Chairman</i>

Highway Commissioners

Zone 1	Terry Horn, <i>Chairman</i>
Zone 2	Doyle Duke
Zone 3	Jimmy Williams

Officials

Greg Mitchell, County Executive, *Commission Chairman*
 Wayne Hancock, Highway Superintendent
 Bonnie Patterson, Director of Schools
 Matt Teply, Administrator of Elections
 Sandy Hollandsworth, Register of Deeds
 Diane Hickman, Director of Finance
 Angela Schwartz, Assessor of Property
 Norma Knox, Trustee
 Lana Jones, County Clerk
 Katina George, Circuit Court Clerk
 Dana Davenport, Clerk & Master
 Matthew Cowan, General Sessions Judge
 Darrell Young, Sheriff

Budget Committee

Karen Ashford, *Chairman*
 James Adkins
 Brent Brandon
 Randy Gannon
 Judy Schoen

2

CANNON COUNTY, TENNESSEE
A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS
RESOLUTION # 2023-17

FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cannon County, Tennessee assembled in special session on this 29th day of June, 2023 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Cannon County, Tennessee for the capital outlay and for meeting the payment of principal and interest on the county's outstanding debt maturing during the year beginning July 1, 2023 and ending June 30, 2024 according to the following schedule:

101	GENERAL FUND		
	51100 County Commission	\$	15,745.00
	51240 Other Boards & Committees (Audit Comm)	\$	34.00
	51300 County Executive	\$	158,947.00
	51310 Personnel Office (HR)	\$	18,500.00
	51400 County Attorney	\$	60,000.00
	51500 Election Commission	\$	186,529.00
	51600 Register of Deeds	\$	137,324.00
	51750 Codes Compliance (LUA)	\$	154,850.00
	51800 County Buildings	\$	257,639.00
	51910 Preservation of Records	\$	14,000.00
	52100 Accounting and Budgeting	\$	403,432.00
	52300 Property Assessor's Office	\$	181,685.00
	52400 County Trustee's Office	\$	194,855.00
	52500 County Clerk's Office	\$	253,819.00
	52600 Data Processing	\$	26,500.00
	53100 Circuit Court	\$	278,741.00
	53300 General Sessions Court	\$	127,205.00
	53400 Chancery Court	\$	175,671.00
	53500 Juvenile Court	\$	33,918.00
	53700 Judicial Commissioners	\$	61,355.00
	53910 Probation Services	\$	76,732.00
	53930 Victim Assistance Programs	\$	1,300.00
	54110 Sheriff's Department	\$	1,630,995.00
	54120 Special Patrol (SRO)	\$	375,000.00
	54160 Administration of the Sexual Offender Registry	\$	2,000.00
	54210 Jail	\$	1,486,776.00
	54310 Fire Prevention and Control	\$	143,899.00
	54490 Other Emergency Management	\$	23,950.00
	54610 Medical Examiner	\$	35,500.00
	54900 Other Public Safety (Homeland Security)	\$	1.00
	55110 Local Health Center	\$	38,189.00
	55170 Alcohol & Drug Program	\$	221,938.00
	55310 Regional Mental Health Ctr (Health Dept. Grant)	\$	37,700.00
	55510 General Welfare Assistance (Tax Relief)	\$	30,000.00
	55710 Sanitation Management (Litter Grant)	\$	44,200.00
	56500 Libraries	\$	275,427.00

101	GENERAL FUND (con't)		
	56700 Parks and Fair Boards (Community Ctr)	\$	25,000.00
	57100 Agricultural Extension Service	\$	98,097.00
	58300 Veteran's Office	\$	19,315.00
	58400 Other Charges	\$	301,990.00
	58500 Contributions to Other Agencies	\$	277,266.00
	58600 Employee Benefits	\$	7,547.00
	58900 Miscellaneous	\$	23,500.00
	Total County General Fund	\$	7,917,071.00
116	SANITATION MANAGEMENT		
	55710 Sanitation Management	\$	538,015.00
	Total Solid Waste Fund	\$	538,015.00
118	AMBULANCE SERVICE		
	55130 Ambulance Service	\$	1,544,545.00
	Total Ambulance Service Fund	\$	1,544,545.00
122	DRUG CONTROL FUND		
	54110 Sheriff's Department	\$	101,075.00
	Total Drug Control Fund	\$	101,075.00
127	OTHER SPECIAL REVENUE (ARPA)		
	67101 American Rescue Plan Grant	\$	1,923,533.00
	67102 TDEC ARPA Grant	\$	2,999,146.00
	99100 Transfers Out	\$	370,000.00
	Total Other Special Revenue	\$	5,292,679.00
131	HIGHWAY/PUBLIC WORKS FUND		
	61000 Administration	\$	223,940.00
	62000 Highway/Bridge Maintenance	\$	1,986,300.00
	63100 Operations/Maintenance of Equipment	\$	449,025.00
	65000 Other Charges	\$	125,500.00
	66000 Employee Benefits	\$	113,000.00
	68000 Capital Outlay	\$	2,510,000.00
	81200 Highway and Street Debt Svc	\$	-
	Total Highway/Public Works Fund	\$	5,407,765.00
141	GENERAL PURPOSE SCHOOL FUND		
	71100 Regular Instruction Program	\$	8,386,417.00
	71150 Alternative Instruction Program	\$	149,968.00
	71200 Special Education Program	\$	1,421,011.00
	71300 Vocational Education Program	\$	836,835.00
	72110 Attendance	\$	170,117.00
	72120 Health Services	\$	267,367.00
	72130 Other Student Support	\$	428,211.00
	72210 Regular Instruction Program	\$	521,336.00
	72220 Special Education Program	\$	139,845.00
	72230 Vocational Education Program	\$	7,303.00

72250 Education Technology	\$	435,170.00
72310 Board of Education	\$	325,817.00
72320 Director of Schools	\$	291,738.00
72410 Office of the Principal	\$	1,329,370.00
72510 Fiscal Services	\$	116,295.00
72610 Operation of Plant	\$	1,061,925.00
72620 Maintenance of Plant	\$	391,634.00
72710 Transportation	\$	1,120,816.00
73100 Food Service (Summer Camp)	\$	6,069.00
73300 Community Svcs (CC ESP)	\$	112,163.00
73400 Early Childhood Education	\$	413,906.00
76100 Regular Capital Outlay	\$	350,000.00
82100 Debt Service	\$	97,560.00
Total General Purpose School Fund	\$	18,380,873.00

143 FOOD SERVICE FUND

73100 Food Service	\$	1,301,532.00
Total Food Service Fund	\$	1,301,532.00

151 GENERAL DEBT SERVICE FUND

82310 General Government Debt Service (Other)	\$	2,000.00
99100 Transfers Out	\$	100,000.00
Total General Debt Service Fund	\$	102,000.00

171 CAPITAL PROJECTS FUND

51800 County Buildings	\$	1,048,992.00
58831 American Rescue Plan	\$	214,598.00
Total Capital Projects Fund	\$	1,263,590.00

177 EDUCATION CAPITAL PROJECTS FUND

72610 Maintenance of Plant	\$	95,000.00
82130 Principal on Debt	\$	720,000.00
82230 Interest on Debt	\$	51,640.00
Total Education Capital Projects	\$	866,640.00

189 OTHER CAPITAL PROJECTS

54210 Jail	\$	285,000.00
Total Other Capital Projects	\$	285,000.00

SECTION 2. BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget and all amendments approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 3. 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 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 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 to the General Fund as required by law.

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

SECTION 4. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget for funds under the supervision of the Director of Schools (except for School Federal Projects), shall be approved as provided for in Section 5-9-407, TCA. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget and approval of both the Board of Education and the Board of County Commissioners for transfers between major categories as required by law. Any amendments to the School Federal Projects fund will be approved by the Tennessee Department of Education.

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 department 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 5. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages and remuneration of each officer, employee or agent of the government 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 government in excess of the appropriation made herein for such office, agency, institution, division or department of the government. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 7. BE IT FURTHER RESOLVED that the County Executive 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 or other revenue for the year 2023/2024 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 the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, TCA. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2024.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024, shall be apportioned to the various government funds according to the subdivision of the tax levy for the year 2023. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining for the year shall lapse and be of no further effect at the end of the year at June 30, 2024.

SECTION 10. 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 of this resolution be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provision shall be in full force from and after July 1, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Motion made by Nathan Luna and seconded by Tony Burnett that the above resolution be adopted.

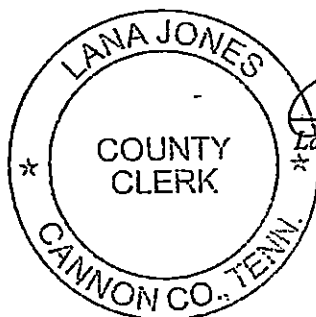
On a roll call, the vote was recorded as follows:

AYES: 9

NAYS: 0

Passed this 29th day of June, 2023.

Greg Mitchell
Greg Mitchell, County Executive
Chairman, County Commission



Lana Jones
Lana Jones, County Clerk

CANNON COUNTY, TENNESSEE
RESOLUTION FIXING THE TAX LEVY
RESOLUTION # 2023-18
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cannon County, Tennessee assembled in special session on this 29th day of June, 2023 that the combined property tax rate for Cannon County, Tennessee for the fiscal year beginning July 1, 2023 shall be \$1.5242 on each \$100.00 of taxable property, which is to be provided revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
General	\$0.9153
Solid Waste/Sanitation	\$0.0329
Ambulance Service	\$0.1022
General Purpose School	\$0.4297
General Debt Service	\$0.0131
Capital Projects	\$0.0310
Total	<u>\$1.5242</u>

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 as follows: (1) the first \$1,500 to the Highway/Public Works Fund and (2) the remainder to the General Fund.

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

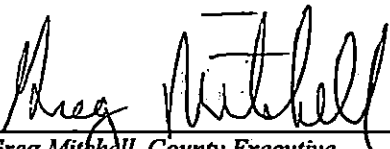
SECTION 4. BE IT FURTHER RESOLVED that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

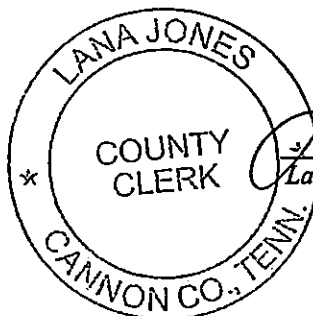
Passed this 29th day of June, 2023.

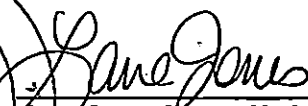
Motion made by Nathan Luna and seconded by Eddie Mears that the above resolution be adopted.

On a roll call, the vote was recorded as follows:

AYES: 8
 NAYS: 1


 Greg Mitchell, County Executive
 Chairman, County Commission




 Lana Jones, County Clerk

CANNON COUNTY, TENNESSEE
RESOLUTION # 2023-19
Resolution Making Appropriations to Non-Profit Charitable Organizations
of Cannon County, Tennessee
For the Year beginning July 1, 2023 and Ending June 30, 2024

WHEREAS, Section 5-9-109 TCA, authorized the Cannon County Legislative Body to make appropriations to nonprofit charitable and civic organizations, and;

WHEREAS, the Cannon County Legislative Body recognizes the various nonprofit charitable and civic organizations located in Cannon County have great need of funds to carry out their nonprofit charitable work.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Cannon County assembled in special session on the 29th day of July, 2023:

101-58500-316	Cannon County Chamber of Commerce	\$500
101-58500-316	Cannon County Rescue Squad	\$18,400
101-58500-316	Cannon County SAVE	\$2,000
101-58500-316	Cannon County Senior Citizens Center	\$9,000
101-58500-316	Cannon County Substance Abuse Coalition	\$2,500
101-58500-316	CASA	\$2,500
101-58500-316	Child Advocacy Center	\$1,000
101-58500-316	Imagination Library	\$2,000

SECTION 1. That thirty-seven thousand, nine hundred dollars (\$37,900) be appropriated to nonprofit organizations in Cannon County as reflected above.

BE IT RESOLVED, that all appropriations enumerated above are made subject to the following conditions:

1. That the non-profit charitable or civic organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of it's business affairs and transactions and the proposed use of County funds. Such annual report shall be prepared and certified by the chief financial officer of such non-profit organization.
2. That said funds shall only be used by the named nonprofit organization in furtherance of their nonprofit charitable or civic purposes benefiting the general welfare of the residents of Cannon County.
3. That it is the express interest of the Cannon County Commission in providing these funds to the above named nonprofit charitable or civic organization to be fully in compliance with Section 5-9-109, TCA, and any and all other laws or regulations which may apply to appropriations to nonprofit charitable or civic organizations.

BE IT FURTHER RESOLVED, that this resolution shall take effect after its passage. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Resolution 2023-19
Non-Profit Charitable Organizations

On a roll call, the vote was recorded as follows:

AYES 9

NAYS 0

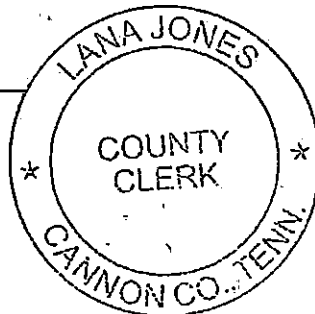
Passed on this 29th day of June, 2023.



Greg Mitchell, Chairman, County Executive
Chairman, County Commission



Lana Jones, County Clerk



Cannon County, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2024

Estimated Property Tax Penny (Reappraisal)

Real Property Assessment	446,530,850		
Personal Property Assessment	8,216,939		
Public Utility Assessment	18,421,230		
	<u>473,169,019</u>	Net	Estimated
		Tax Penny	Delinquency
		\$ 44,478	6%
			94%

Estimated Property Tax Revenue

<i>Fund</i>	<i>Estimated Beginning Fund Balance 7/1/2023</i>	<i>2023/2024 Estimated Revenues</i>	<i>Total Estimated Available Funds</i>	<i>2023/2024 Estimated Expenditures</i>	<i>Total Appropriations</i>	<i>Estimated Ending Fund Balance 6/30/2024</i>
General	\$ 3,190,455.00	\$ 7,730,242.00	\$ 10,920,697.00	\$ 7,917,071.00	\$ 7,917,071.00	\$ 3,003,626.00
Solid Waste/Sanitation	\$ 337,710.00	\$ 477,750.00	\$ 815,460.00	\$ 538,015.00	\$ 538,015.00	\$ 277,445.00
Ambulance Service	\$ 395,427.00	\$ 1,757,746.00	\$ 2,153,173.00	\$ 1,544,545.00	\$ 1,544,545.00	\$ 608,628.00
Drug Control	\$ 153,039.00	\$ 20,400.00	\$ 173,439.00	\$ 101,075.00	\$ 101,075.00	\$ 72,364.00
Other Special Revenue	\$ 2,330,033.00	\$ 3,024,146.00	\$ 5,354,179.00	\$ 5,292,679.00	\$ 5,292,679.00	\$ 61,500.00
Highway/Public Works	\$ 2,372,992.00	\$ 6,143,887.00	\$ 8,516,879.00	\$ 5,407,765.00	\$ 5,407,765.00	\$ 3,109,114.00
General Purpose School	\$ 5,526,094.00	\$ 17,860,141.00	\$ 23,386,235.00	\$ 18,380,873.00	\$ 18,380,873.00	\$ 5,005,362.00
Food Service	\$ 631,810.00	\$ 1,331,232.00	\$ 1,963,042.00	\$ 1,301,532.00	\$ 1,301,532.00	\$ 661,510.00
General Debt Service	\$ 660,171.00	\$ 132,825.00	\$ 792,996.00	\$ 102,000.00	\$ 102,000.00	\$ 690,996.00
General Capital Projects	\$ 931,073.00	\$ 547,115.00	\$ 1,478,188.00	\$ 1,263,590.00	\$ 1,263,590.00	\$ 214,598.00
Education Capital Projects	\$ 1,313,148.00	\$ 985,000.00	\$ 2,298,148.00	\$ 866,640.00	\$ 866,640.00	\$ 1,431,508.00
Other Capital Projects	\$ 265,299.00	\$ 35,000.00	\$ 300,299.00	\$ 285,000.00	\$ 285,000.00	\$ 15,299.00
Total	\$ 18,107,251.00	\$ 40,045,484.00	\$ 58,152,735.00	\$ 43,000,785.00	\$ 43,000,785.00	\$ 15,151,950.00

Cannon County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2023 Assessments Based Upon Estimated
Assessed Valuation of \$473,169,019

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 6.00%	Net Estimated Collection of Taxes
General	\$0.9153	\$ 4,330,916.03	\$ 259,854.96	\$ 4,071,061.07
Solid Waste/Sanitation	\$0.0329	\$ 155,672.61	\$ 9,340.36	\$ 146,332.25
Ambulance Service	\$0.1022	\$ 483,578.74	\$ 29,014.72	\$ 454,564.01
General Purpose School	\$0.4297	\$ 2,033,207.27	\$ 121,992.44	\$ 1,911,214.84
General Debt Service	\$0.0131	\$ 61,985.14	\$ 3,719.11	\$ 58,266.03
General Capital Projects	\$0.0310	\$ 146,682.40	\$ 8,800.94	\$ 137,881.45
	\$1.5242	\$ 7,212,042.19	\$ 432,722.53	\$ 6,779,319.66

Cannon County, Tennessee
Statement of Consolidated Budgeted Appropriations
For the Fiscal Year Ending June 30, 2024

Proposed Expenditures				ARPA	Highway/	General	General			Education	Other		
	Solid	Ambulance	Drug	Other	Public	Purpose	Food	Debt	Capital	Capital	Capital		
Expenditure	General	Waste	Service	Control	Revenue	Works	School	Service	Service	Projects	Projects	Projects	Total
General County Operations													
General Government	1,003,568	0		0	0	0	0	0	0	1,263,590	0	0	2,267,158 5.27%
Finance	1,060,291	0		0	0	0	0	0	0	0	0	0	1,060,291 2.47%
Admin of Justice	754,922	0		0	0	0	0	0	0	0	0	0	754,922 1.76%
Public Safety	3,698,121	0		101,075		0	0	0	0	0	0	285,000	4,084,196 9.50%
Public Health	372,027	538,015	1,544,545	0	0	0	0	0	0	0	0	0	2,454,587 5.71%
Social, Cultural and Recreational	300,427	0		0	0	0	0	0	0	0	0	0	300,427 0.70%
Agriculture and Natual Resources	98,097	0		0	0	0	0	0	0	0	0	0	98,097 0.23%
Other Operations	629,618	0		0	0	0	0	0	0	0	0	0	629,618 1.46%
Highways													
Highways	0	0		0	0	5,407,765	0	0	0	0	0	0	5,407,765 12.58%
COVID-19	0	0	0	0	5,292,679	0	0	0	0	0	0	0	5,292,679 12.31%
Education													
Instruction	0	0		0	0	0	10,794,231	0	0	0	0	0	10,794,231 25.10%
Support Services	0	0		0	0	0	6,613,013	0	0	0	95,000	0	6,708,013 15.60%
Operation of Non-Instruction	0	0		0	0	0	526,069	1,301,532	0	0	0	0	1,827,601 4.25%
Capital Outlay	0	0		0	0	0	350,000	0	0	0	0	0	350,000 0.81%
Debt Svc to Primary Government	0	0		0	0	0	0	0	0	0	0	0	0 0.00%
Debt Service													
Principal on Debt	0	0		0	0	0	90,756	0	0	0	720,000	0	810,756 1.89%
Interest on Debt	0	0		0	0	0	6,804	0	0	0	51,640	0	58,444 0.14%
Other Debt Svc	0	0		0	0	0	0	0	2,000	0	0	0	2,000 0.00%
Capital Projects													
Public Health	0	0		0	0	0	0	0	0	0	0	0	0 0.00%
Highway and Street	0	0		0	0	0	0	0	0	0	0	0	0 0.00%
Education	0	0		0	0	0	0	0	0	0	0	0	0 0.00%
Other Uses													
Transfers Out	0	0		0	0	0	0	0	100,000	0	0	0	100,000 0.23%
	\$ 7,917,071	\$ 538,015	\$ 1,544,545	\$ 101,075	\$ 5,292,679	\$ 5,407,765	\$ 18,380,873	\$ 1,301,532	\$ 102,000	\$ 1,263,590	\$ 866,640	\$ 285,000	\$ 43,000,785 100.00%

General Fund (101)

Statement of Proposed Operations

COUNTY GENERAL

For the Fiscal Year Ending June 30, 2024

Account No.	Description	Audited 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>40000 Local Taxes</u>				0.9153
<u>40100 County Property Taxes</u>				
40110 Current Property Tax		\$ 4,136,393.00	\$ 4,200,000.00	\$ 4,158,365.00
40120 Trustee's Collections - Prior Year		\$ 85,959.00	\$ 90,000.00	\$ 90,000.00
40130 Circuit/Clerk & Master Collections-Prior Year		\$ 46,741.00	\$ 45,000.00	\$ 43,000.00
40140 Interest and Penalty		\$ 17,376.00	\$ 19,500.00	\$ 20,000.00
40163 Payments in Lieu of Taxes - Other		\$ 2,191.00	\$ 5,663.00	\$ -
<u>40200 County Local Option Taxes</u>				
40210 Local Option Sales Tax		\$ 289,273.00	\$ 307,000.00	\$ 310,000.00
40220 Hotel/Motel Tax		\$ 9,257.00	\$ 10,000.00	\$ 10,000.00
40250 Litigation Tax - General		\$ 45,435.00	\$ 46,000.00	\$ 45,000.00
40260 Litigation Tax - Special Purpose		\$ 38,479.00	\$ 39,000.00	\$ 38,000.00
40260 Litigation Tax - EQUIP		\$ 7,448.00	\$ 8,000.00	\$ 7,000.00
40266 Litigation Tax - Jail, Workhouse or Courthouse		\$ 17,599.00	\$ 18,000.00	\$ 18,000.00
40270 Business Tax		\$ 96,644.00	\$ 97,000.00	\$ 97,000.00
<u>40300 Statutory Local Taxes</u>				
40320 Bank Excise Tax		\$ 13,077.00	\$ 8,007.00	\$ 10,000.00
40330 Wholesale Beer Tax		\$ 64,900.00	\$ 65,000.00	\$ 65,000.00
TOTAL LOCAL TAXES		\$ 4,870,772.00	\$ 4,958,170.00	\$ 4,911,365.00
<u>41000 Licenses and Permits</u>				
<u>41100 Licenses</u>				
41110 Marriage Licenses		\$ 432.00	\$ 400.00	\$ 400.00
<u>41500 Permits</u>				
41510 Beer Permits		\$ 238.00	\$ 238.00	\$ 250.00
TOTAL LICENSES AND PERMITS		\$ 670.00	\$ 638.00	\$ 650.00
<u>42000 Fines, Forfeitures and Penalties</u>				
<u>42100 Circuit Court</u>				
42110 Fines		\$ 17,250.00	\$ 18,000.00	\$ 17,500.00
42180 DUI Treatment Fines		\$ 143.00	\$ 100.00	\$ 150.00
42190 Data Entry Fee - Circuit Court		\$ 378.00	\$ 450.00	\$ 550.00
<u>42300 General Sessions Court</u>				
42310 Fines		\$ 36,575.00	\$ 36,000.00	\$ 36,000.00
42320 Officers Costs		\$ 238.00	\$ 1,200.00	\$ 300.00
42330 Games & Fish Fines		\$ 4.00	\$ 14.00	\$ 425.00
42340 Drug Control Fines		\$ -	\$ 253.00	\$ -
42342 Veteran's Treatment Court Fees		\$ -	\$ -	\$ -
42380 DUI Treatment Fines		\$ 2,753.00	\$ 2,500.00	\$ 2,200.00
42390 Data Entry Fee - General Sessions Court		\$ 7,726.00	\$ 6,500.00	\$ 6,500.00
42391 Courtroom Security Fee		\$ 247.00	\$ 400.00	\$ 300.00

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>42400</u>	<u>Juvenile Court</u>			
42492	Victims Assistance Assessments (SAVE)	\$ 827.00	\$ 1,000.00	\$ 1,300.00
<u>42500</u>	<u>Chancery Court</u>			
42520	Officers Costs	\$ 190.00	\$ 300.00	\$ 300.00
42530	Data Entry Fee - Chancery Court	\$ 1,613.00	\$ 1,400.00	\$ 1,400.00
42591	Courtroom Security Fee	\$ 4.00	\$ -	\$ -
<u>42600</u>	<u>Other Courts-In County</u>			
42610	Fines (Traffic Court)	\$ 1,761.00	\$ 1,700.00	\$ 1,750.00
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 69,709.00	\$ 69,817.00	\$ 68,675.00
<u>43000</u>	<u>Charges for Current Services</u>			
<u>43100</u>	<u>General Service Charges</u>			
43120	Patient Charges	\$ -	\$ -	\$ 650.00
43150	Medical Examiner Fees	\$ -	\$ -	\$ 250.00
43190	Other General Services Charges	\$ -	\$ 150.00	\$ 100.00
<u>43300</u>	<u>Fees</u>			
43320	Codes Compliance (BZA)	\$ 1,800.00	\$ 5,000.00	\$ 5,000.00
43320	Codes Compliance (SUBDV)	\$ 3,375.00	\$ 15,000.00	\$ 15,000.00
43320	Codes Compliance (ZONIN)	\$ 53,420.00	\$ 175,000.00	\$ 175,000.00
43320	Codes Compliance (PERMITS)	\$ -	\$ -	\$ 48,600.00
43340	Fairground Usage Fee	\$ 750.00	\$ 600.00	\$ 1,000.00
43350	Copy Fees	\$ 80.00	\$ 732.00	\$ 150.00
43360	Library Revenues	\$ 24,174.00	\$ 27,550.00	\$ 23,565.00
43365	Archives and Records Mgmt Fee	\$ 32,100.00	\$ 30,000.00	\$ 30,000.00
43366	Greenbelt Late Application Fee	\$ 150.00	\$ 200.00	\$ -
43370	Telephone Commissions	\$ 48,147.00	\$ 50,000.00	\$ 50,000.00
43392	Data Processing Fee - Register	\$ 6,662.00	\$ 5,600.00	\$ 6,000.00
43393	Probation Fees	\$ 57,431.00	\$ 58,000.00	\$ 60,000.00
43394	Data Processing Fee - Sheriff	\$ 1,741.00	\$ 1,500.00	\$ 1,500.00
43395	Sexual Offender Reg. Fee	\$ 3,150.00	\$ 3,600.00	\$ 2,300.00
43396	Data Processing Fee - County Clerk	\$ 1,791.00	\$ 1,250.00	\$ 1,200.00
43399	Vehicle Insurance & Reinstatement Fee	\$ 1,280.00	\$ 1,200.00	\$ 1,200.00
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 236,051.00	\$ 375,382.00	\$ 421,515.00
<u>44100</u>	<u>Recurring Items</u>			
44110	Investment Income	\$ 43,035.00	\$ 250,000.00	\$ 500,000.00
44120	Leases/Rentals	\$ 33,620.00	\$ 30,000.00	\$ 30,000.00
44131	Commissary Sales	\$ -	\$ 4,440.00	\$ 2,000.00
44170	Miscellaneous Refunds	\$ 58,324.00	\$ 22,946.00	\$ 10,000.00
<u>44500</u>	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	\$ 7,322.00	\$ 44,969.00	\$ -
44560	Damages Recovered from Individuals	\$ -	\$ 1,112.00	\$ 800.00
44570	Contributions and Gifts (Sheriff CPC Contract \$10k)	\$ 24,368.00	\$ 10,615.00	\$ 10,000.00
44570	Contributions and Gifts (BOE, Highway \$5,000)	\$ 105,290.00	\$ 111,679.00	\$ 121,295.00
	TOTAL OTHER LOCAL REVENUES	\$ 271,959.00	\$ 475,761.00	\$ 674,095.00

General Fund (101)Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>45500 Fees</u>				
45510	County Clerk	\$ 188,227.00	\$ 190,000.00	\$ 190,000.00
45520	Circuit Court Clerk	\$ 21,988.00	\$ 24,000.00	\$ 25,000.00
45540	General Sessions Court Clerk	\$ 110,965.00	\$ 105,000.00	\$ 105,000.00
45550	Clerk and Master	\$ 64,107.00	\$ 60,000.00	\$ 60,000.00
45580	Register of Deeds	\$ 103,686.00	\$ 95,000.00	\$ 99,000.00
45590	Sheriff	\$ 7,982.00	\$ 8,000.00	\$ 8,000.00
45610	Trustee	\$ 226,263.00	\$ 260,000.00	\$ 260,000.00
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 723,218.00	\$ 742,000.00	\$ 747,000.00
<u>46000 State of Tennessee</u>				
<u>46100 General Government Grants</u>				
46110	Juvenile Services Program	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
46190	Other General Government Grants (Archive Grant)	\$ 1,000.00	\$ -	\$ -
<u>46200 Public Safety Grants</u>				
46210	Law Enforcement Training Programs	\$ 13,600.00	\$ 8,800.00	\$ -
<u>46300 Health and Welfare Grants</u>				
46310	Health Department Grant	\$ 7,335.00	\$ 4,104.00	\$ 37,700.00
<u>46400 Public Works Grants</u>				
46430	Litter Program	\$ 38,173.00	\$ 44,200.00	\$ 44,200.00
<u>46800 Other State Revenues</u>				
46820	Income Tax	\$ 8,961.00	\$ 1,102.00	\$ -
46830	Beer Tax	\$ 19,194.00	\$ 19,200.00	\$ 20,000.00
46835	Vehicle Certificate of Title Fees (51%)	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
46835	Vehicle Certificate of Title Fees (OFFSP)	\$ 1,458.00	\$ 1,400.00	\$ 1,500.00
46835	Vehicle Certificate of Title Fees (SCAN)	\$ 1,800.00	\$ 1,800.00	\$ 1,900.00
46835	Vehicle Certificate of Title Fees (TITLE)	\$ -	\$ 13,000.00	\$ 14,000.00
46840	Alcoholic Beverage Tax	\$ 47,062.00	\$ 48,000.00	\$ 49,000.00
46845	Opioid Settlement Funds (Abatement/J&J)	\$ -	\$ -	\$ 129,957.00
46852	State Rev Sharing - Telecommunications	\$ 44,326.00	\$ 44,000.00	\$ 44,000.00
46855	State Shared Sports Gaming Privilege Tax	\$ 11,039.00	\$ 13,200.00	\$ 12,000.00
46915	Contracted Prisoner Boarding	\$ 136,783.00	\$ 100,000.00	\$ 90,000.00
46960	Registrar's Salary Supplement	\$ 15,164.00	\$ 15,164.00	\$ 15,164.00
46980	Other State Grants (PPP Election 23/24)	\$ 40,320.00	\$ -	\$ 20,000.00
46990	Other State Revenues	\$ 229.00	\$ 5,185.00	\$ -
46981	Safe Schools (SRO)	\$ -	\$ -	\$ 375,000.00
	TOTAL STATE OF TENNESSEE	\$ 398,444.00	\$ 331,155.00	\$ 866,421.00
<u>47000 Federal Government</u>				
<u>47000 Federal Through State</u>				
47235	Homeland Security (EMPG)	\$ 57,020.00	\$ 5,031.00	\$ 5,534.00
47235	Homeland Security		\$ 60,387.00	\$ -
47240	Medicaid	\$ -	\$ -	\$ 500.00
47305	CARES Act (Health Dept)	\$ 68,364.00	\$ -	\$ -
47306	COVID Grant (Library)	\$ 22,317.00	\$ -	\$ -
47590	Other Federal thru State (Library)	\$ 30,405.00	\$ -	\$ -
	TOTAL FEDERAL GOVERNMENT	\$ 178,106.00	\$ 65,418.00	\$ 6,034.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>48000</u>	<u>Other Governments and Citizens Groups</u>			
48130	Contributions	\$ 500.00	\$ -	\$ -
48991	Opioid Settlement Funds (Subdivision Funds)	\$ -	\$ -	\$ 34,487.00
	TOTAL OTHER GOV'T & CITIZENS GROUPS	\$ 500.00	\$ -	\$ 34,487.00
<u>49000</u>	<u>Estimated Other Sources</u>			
49700	Insurance Recovery	\$ -	\$ 5,353.00	\$ -
49800	Transfers In (From Fund 264)	\$ -	\$ 10,000.00	\$ -
	TOTAL ESTIMATED OTHER SOURCES	\$ -	\$ 15,353.00	\$ -
	Total Estimated Revenues	\$ 6,749,429.00	\$ 7,033,694.00	\$ 7,730,242.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED EXPENDITURES</u>				
<u>51000 General Government</u>				
<u>51100 County Commission</u>				
101	County Official/Administrative Officer (\$75/mtg)	\$ 2,800.00	\$ 7,925.00	\$ 10,500.00
191	Board & Committee Member Fees (Budget Comm)	\$ 1,360.00	\$ 1,040.00	\$ 1,800.00
201	Social Security	\$ 224.00	\$ 530.00	\$ 765.00
212	Medicare	\$ 53.00	\$ 125.00	\$ 180.00
332	Legal Notices, Recording and Court Costs	\$ 2,389.00	\$ 2,100.00	\$ 2,500.00
	TOTAL COUNTY COMMISSION	\$ 6,826.00	\$ 11,720.00	\$ 15,745.00
<u>51240 Other Boards and Committees (Audit Comm)</u>				
302	Advertising	\$ -	\$ -	\$ 34.00
	TOTAL AUDIT COMMITTEE	\$ -	\$ -	\$ 34.00
<u>51300 County Mayor</u>				
101	County Official/Administrative Officer	\$ 90,416.00	\$ 98,829.00	\$ 100,157.00
161	Secretary	\$ 20,600.00	\$ 29,772.00	\$ 34,320.00
196	In-Service Training	\$ -	\$ 425.00	\$ -
201	Social Security	\$ 6,802.00	\$ 7,973.00	\$ 8,340.00
204	State Retirement	\$ 2,154.00	\$ 5,000.00	\$ 7,130.00
212	Medicare	\$ 1,591.00	\$ 1,865.00	\$ 1,950.00
307	Communication	\$ 2,125.00	\$ 1,753.00	\$ 2,550.00
320	Dues and Memberships (Assoc of Co Mayors)	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
332	Legal Notices, Recording and Court Costs	\$ 625.00	\$ 462.00	\$ 500.00
348	Postal Charges	\$ -	\$ -	\$ 200.00
355	Travel	\$ 368.00	\$ 200.00	\$ 500.00
435	Office Supplies	\$ 497.00	\$ 2,857.00	\$ 2,000.00
707	Building Improvements	\$ -	\$ 10,388.00	\$ -
	TOTAL COUNTY MAYOR	\$ 126,478.00	\$ 160,824.00	\$ 158,947.00
<u>51310 Personnel Office (HR)</u>				
355	Travel	\$ 2,446.00	\$ 2,515.00	\$ 2,500.00
399	Other Contracted Services	\$ 13,200.00	\$ 13,200.00	\$ 16,000.00
	TOTAL HR	\$ 15,646.00	\$ 15,715.00	\$ 18,500.00
<u>51400 County Attorney</u>				
331	Legal Services	\$ 49,850.00	\$ 50,000.00	\$ 55,000.00
332	Legal Notices & Court Costs (Moved from 51750-331)	\$ -	\$ -	\$ 5,000.00
	TOTAL COUNTY ATTORNEY	\$ 49,850.00	\$ 50,000.00	\$ 60,000.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>51500 Election Commission</u>				
101	County Official/Administrative Officer	\$ 70,454.00	\$ 77,008.00	\$ 78,044.00
162	Clerical Personnel	\$ 25,592.00	\$ 28,322.00	\$ 29,500.00
192	Election Commission	\$ 3,583.00	\$ 4,010.00	\$ 3,840.00
193	Election Workers	\$ 11,420.00	\$ 26,550.00	\$ 15,000.00
196	In-Service Training	\$ -	\$ -	\$ 3,500.00
201	Social Security	\$ 6,071.00	\$ 7,172.00	\$ 7,670.00
204	State Retirement	\$ 1,880.00	\$ 5,175.00	\$ 5,700.00
205	Employee Insurance	\$ 5,397.00	\$ 5,693.00	\$ 6,060.00
212	Medicare	\$ 1,420.00	\$ 1,674.00	\$ 2,060.00
307	Communication	\$ 2,150.00	\$ 2,271.00	\$ 2,500.00
332	Legal Notices, Recording and Court Costs	\$ 1,483.00	\$ 3,411.00	\$ 1,205.00
334	Maintenance Agreements	\$ 20,610.00	\$ 24,600.00	\$ 25,000.00
348	Postal Charges	\$ -	\$ 63.00	\$ 1,000.00
355	Travel	\$ 59.00	\$ -	\$ 2,000.00
435	Office Supplies	\$ 1,576.00	\$ 1,667.00	\$ 2,650.00
707	Building Improvements	\$ 18,263.00	\$ 8,895.00	\$ -
719	Office Equipment	\$ -	\$ 43.00	\$ 800.00
	TOTAL ELECTION COMMISSION	\$ 169,958.00	\$ 196,554.00	\$ 186,529.00
<u>51600 Register of Deeds</u>				
101	County Official/Administrative Officer	\$ 78,282.00	\$ 85,565.00	\$ 86,716.00
161	Secretary(s)	\$ 18,096.00	\$ 18,475.00	\$ 24,000.00
196	In-Service Training	\$ 144.00	\$ -	\$ 235.00
201	Social Security	\$ 5,975.00	\$ 6,450.00	\$ 6,864.00
204	State Retirement	\$ 1,870.00	\$ 5,108.00	\$ 5,870.00
212	Medicare	\$ 1,397.00	\$ 1,510.00	\$ 1,605.00
307	Communication	\$ 1,432.00	\$ 1,436.00	\$ 1,674.00
317	Data Processing Services	\$ 6,678.00	\$ 5,600.00	\$ 7,000.00
320	Dues and Memberships	\$ 587.00	\$ 645.00	\$ 660.00
348	Postal Charges	\$ 168.00	\$ 200.00	\$ 200.00
435	Office Supplies	\$ 1,602.00	\$ 1,300.00	\$ 2,500.00
	TOTAL REGISTER OF DEEDS	\$ 116,231.00	\$ 126,289.00	\$ 137,324.00
<u>51720 Planning/BZA (Moved to 51750)</u>				
309	Contracts with Gov't Agencies (UCDD)	\$ 10,750.00	\$ -	\$ -
332	Legal Notices, Recording and Court Costs	\$ 753.00	\$ -	\$ -
399	Other Contracted Services	\$ 1,964.00	\$ -	\$ -
	TOTAL PLANNING	\$ 13,467.00	\$ -	\$ -

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
51750	<u>Codes Compliance (Land Use Administrator)</u>			
101	Building Commissioner	\$ -	\$ -	\$ 10.00
105	Supervisor/Director	\$ 15,671.00	\$ 50,319.00	\$ 51,000.00
162	Clerical (36 hrs/wk)	\$ -	\$ -	\$ 33,280.00
169	Part-time Personnel	\$ -	\$ 12,300.00	\$ -
196	In-Service Training	\$ -	\$ -	\$ 150.00
201	Social Security	\$ 972.00	\$ 3,870.00	\$ 5,225.00
204	State Retirement	\$ 67.00	\$ 2,500.00	\$ 4,465.00
205	Employee Insurance	\$ -	\$ -	\$ 6,545.00
212	Medicare	\$ 227.00	\$ 910.00	\$ 1,225.00
302	Advertising	\$ -	\$ 2,447.00	\$ 2,100.00
307	Communication	\$ 150.00	\$ 2,015.00	\$ 2,000.00
309	Contracts with Gov't Agencies (UCDD)	\$ -	\$ 10,750.00	\$ 10,750.00
312	Contracts with Private Agencies (43320 PERMITS)	\$ -	\$ -	\$ 27,000.00
331	Legal Fees	\$ -	\$ 840.00	\$ -
348	Postage	\$ 93.00	\$ 20.00	\$ 100.00
355	Travel	\$ -	\$ -	\$ 100.00
435	Office Supplies	\$ 1,085.00	\$ 2,115.00	\$ 2,200.00
499	Other Supplies and Materials	\$ -	\$ -	\$ 200.00
509	Refunds	\$ -	\$ 908.00	\$ -
719	Office Equipment	\$ 1,397.00	\$ 8,894.00	\$ 8,500.00
	TOTAL LAND USE ADMINISTRATOR	\$ 19,662.00	\$ 97,888.00	\$ 154,850.00
51800	<u>County Buildings</u>			
167	Maintenance Personnel	\$ 33,280.00	\$ 36,040.00	\$ 35,360.00
169	Part-time Personnel	\$ 8,304.00	\$ 7,400.00	\$ 13,000.00
189	Other Salaries and Wages (mowing)	\$ 5,658.00	\$ 5,000.00	\$ -
201	Social Security	\$ 3,132.00	\$ 4,333.00	\$ 4,870.00
204	State Retirement	\$ 916.00	\$ 3,225.00	\$ 4,162.00
205	Employee Insurance	\$ 6,144.00	\$ 5,640.00	\$ 6,047.00
212	Medicare	\$ 733.00	\$ 1,015.00	\$ 1,140.00
307	Communication	\$ 2,396.00	\$ 2,770.00	\$ 2,700.00
309	Contracts with Gov't Agencies (EMIF)	\$ -	\$ -	\$ 1,500.00
310	Contracts with Other Public Agencies (Cleaning)	\$ 15,181.00	\$ -	\$ -
312	Contracts with Private Agencies	\$ -	\$ 200.00	\$ 200.00
328	Janitorial Services	\$ 4,142.00	\$ 25,210.00	\$ 30,160.00
334	Maintenance Agreements (Chairlift)	\$ 646.00	\$ 678.00	\$ 700.00
335	Maintenance & Repair Services - Buildings	\$ 38,508.00	\$ 47,658.00	\$ 50,000.00
335	Contribution	\$ 4,947.00	\$ -	\$ -
335	Maintenance & Repair Bldg - Fire Dept	\$ 336.00	\$ 3,050.00	\$ 2,500.00
337	Maintenance & Repair Svcs - Office Equip (Copier)	\$ 987.00	\$ 1,000.00	\$ 1,000.00
338	Maintenance & Repair Services - Vehicles	\$ 1,841.00	\$ 1,450.00	\$ 2,000.00
347	Pest Control	\$ 1,520.00	\$ 1,725.00	\$ 1,800.00
399	Other Contracted Services (Mowing)	\$ -	\$ 9,252.00	\$ 18,000.00
410	Custodial Supplies	\$ 7,360.00	\$ 6,000.00	\$ 7,500.00

General Fund**Statement of Proposed Operations (Con't)**

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>51800</u>	<u>County Buildings (con't)</u>			
425	Gasoline	\$ 17,037.00	\$ 20,000.00	\$ 25,000.00
452	Utilities	\$ 50,654.00	\$ 46,000.00	\$ 50,000.00
499	Other Supplies & Materials	\$ -	\$ 6,840.00	\$ -
718	Motor Vehicle (Maintenance Truck)	\$ -	\$ 42,800.00	\$ -
	TOTAL COUNTY BUILDINGS	\$ 203,722.00	\$ 277,286.00	\$ 257,639.00
<u>51910</u>	<u>Preservation of Records</u>			
499	Other Supplies and Materials	\$ 19,818.00	\$ 13,353.00	\$ 14,000.00
599	Other Charges (Grant)	\$ 1,058.00	\$ -	\$ -
	TOTAL PRESERVATION OF RECORDS	\$ 20,876.00	\$ 13,353.00	\$ 14,000.00
<u>52000</u>	<u>Finance</u>			
<u>52100</u>	<u>Accounting and Budgeting (Finance Department)</u>			
101	Administrative Officer - Finance Director	\$ 79,177.00	\$ 86,542.00	\$ 87,671.00
103	Assistant Finance Director	\$ 56,000.00	\$ 62,308.00	\$ 61,500.00
119	Accountants/Bookkeepers (Payroll)	\$ 42,000.00	\$ 45,173.00	\$ 50,000.00
119	Accountants/Bookkeepers (BOE Accts Payable)	\$ 54,890.00	\$ 58,559.00	\$ 58,000.00
119	Accountants/Bookkeepers (Federal Projects)	\$ 33,862.00	\$ 34,344.00	\$ 39,500.00
169	Part-time Personnel	\$ -	\$ 148.00	\$ -
196	Training	\$ 884.00	\$ 1,600.00	\$ 1,800.00
201	Social Security	\$ 16,070.00	\$ 16,977.00	\$ 18,395.00
204	State Retirement	\$ 5,109.00	\$ 14,089.00	\$ 15,725.00
205	Employee Insurance (3 employees)	\$ 10,727.00	\$ 14,908.00	\$ 19,000.00
212	Medicare	\$ 3,758.00	\$ 3,973.00	\$ 4,305.00
305	Audit Services	\$ 5,947.00	\$ 6,093.00	\$ 6,093.00
307	Communication	\$ 1,067.00	\$ 700.00	\$ 1,260.00
310	Contracts with Other Public Agencies (Local Gov't)	\$ 19,995.00	\$ 21,770.00	\$ 22,783.00
332	Legal Notices, Recording and Court Costs	\$ 4,098.00	\$ 5,500.00	\$ 4,500.00
334	Maintenance Agreements (Copier)	\$ 1,741.00	\$ 1,700.00	\$ 1,600.00
348	Postal Charges	\$ 2,832.00	\$ 1,600.00	\$ 1,800.00
355	Travel	\$ 138.00	\$ 500.00	\$ 500.00
435	Office Supplies	\$ 7,630.00	\$ 5,000.00	\$ 5,000.00
499	Other Supplies and Materials (from Hwy Dept)	\$ 2,957.00	\$ 3,242.00	\$ 4,000.00
	TOTAL ACCOUNTING AND BUDGETING	\$ 348,882.00	\$ 384,726.00	\$ 403,432.00
<u>52300</u>	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	\$ 78,282.00	\$ 85,565.00	\$ 86,716.00
161	Secretary(s)	\$ 27,092.00	\$ 28,700.00	\$ 31,824.00
169	Part-time Personnel	\$ 11,592.00	\$ 16,025.00	\$ 18,000.00
191	Board and Committee Members Fees	\$ 1,240.00	\$ 1,550.00	\$ 1,550.00
201	Social Security	\$ 6,830.00	\$ 7,575.00	\$ 8,465.00
204	State Retirement	\$ 2,269.00	\$ 6,315.00	\$ 7,240.00
205	Employee Insurance	\$ 10,629.00	\$ 11,278.00	\$ 12,180.00

General Fund

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
52300	<u>Property Assessor's Office (con't)</u>			
212	Medicare	\$ 1,597.00	\$ 1,775.00	\$ 1,980.00
305	Audit Services	\$ 2,550.00	\$ 2,400.00	\$ 2,650.00
307	Communication	\$ 1,056.00	\$ 1,126.00	\$ 1,200.00
317	Data Processing Services	\$ 4,227.00	\$ 4,307.00	\$ 5,155.00
320	Dues & Memberships (TIAAO)	\$ 1,445.00	\$ 1,445.00	\$ 1,445.00
332	Legal Notices, Recording and Court Costs	\$ 189.00	\$ 180.00	\$ 180.00
348	Postal Charges	\$ 809.00	\$ 1,200.00	\$ 1,000.00
355	Travel	\$ -	\$ 550.00	\$ 1,000.00
435	Office Supplies	\$ 1,058.00	\$ 900.00	\$ 1,100.00
	TOTAL PROPERTY ASSESSOR'S OFFICE	\$ 150,865.00	\$ 170,891.00	\$ 181,685.00
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 78,282.00	\$ 85,565.00	\$ 86,716.00
106	Deputy(ies) (36 hrs/wk)	\$ 32,728.00	\$ 35,340.00	\$ 38,552.00
169	Part-Time Personnel	\$ 7,416.00	\$ 9,800.00	\$ 13,000.00
201	Social Security	\$ 7,170.00	\$ 7,915.00	\$ 8,575.00
204	State Retirement	\$ 2,297.00	\$ 6,415.00	\$ 7,330.00
205	Employee Insurance	\$ 10,504.00	\$ 11,278.00	\$ 12,180.00
212	Medicare	\$ 1,677.00	\$ 1,850.00	\$ 2,005.00
307	Communication	\$ 2,150.00	\$ 2,999.00	\$ 2,149.00
317	Data Processing Services	\$ 3,730.00	\$ 3,753.00	\$ 4,082.00
320	Dues and Memberships	\$ 1,352.00	\$ 1,400.00	\$ 1,523.00
334	Maintenance Agreements (Local Gov't)	\$ 10,375.00	\$ 13,321.00	\$ 13,268.00
348	Postal Charges	\$ 2,250.00	\$ 2,250.00	\$ 2,775.00
355	Travel	\$ 591.00	\$ 500.00	\$ 600.00
435	Office Supplies	\$ 1,544.00	\$ 1,250.00	\$ 2,100.00
	TOTAL COUNTY TRUSTEE'S OFFICE	\$ 162,066.00	\$ 183,636.00	\$ 194,855.00
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 78,282.00	\$ 85,565.00	\$ 86,716.00
106	Deputy (Full Time 36 hrs week)	\$ 30,008.00	\$ 32,576.00	\$ 32,324.00
162	Clerical (Full Time 36 hrs week)	\$ 29,968.00	\$ 32,650.00	\$ 32,732.00
164	Attendant (Part Time 24 hrs week - Driver's License)	\$ 30,512.00	\$ 33,688.00	\$ 20,592.00
169	Part-time Personnel (20 hrs week - Driver's License)	\$ 13,538.00	\$ 14,900.00	\$ -
189	Other Salaries & Wages - Pt (46835-TITLE \$10K)	\$ 4,767.00	\$ 5,600.00	\$ 15,177.00
201	Social Security	\$ 11,465.00	\$ 12,710.00	\$ 11,630.00
204	State Retirement	\$ 3,213.00	\$ 9,065.00	\$ 9,940.00
205	Employee Insurance	\$ 9,652.00	\$ 11,278.00	\$ 12,180.00
212	Medicare	\$ 2,682.00	\$ 2,975.00	\$ 2,720.00
307	Communication	\$ 1,465.00	\$ 1,400.00	\$ 1,608.00
320	Dues and Memberships	\$ 797.00	\$ 1,200.00	\$ 1,300.00
334	Maintenance Agreements (BIS)	\$ -	\$ 3,000.00	\$ 3,000.00
348	Postal Charges	\$ 7,995.00	\$ 6,000.00	\$ 5,000.00
355	Travel	\$ 549.00	\$ 500.00	\$ 600.00
435	Office Supplies	\$ 4,966.00	\$ 4,800.00	\$ 6,000.00
599	Other Charges (46835-OFFSP)	\$ -	\$ 400.00	\$ 1,000.00
709	Data Processing Equipment (46835-51%/SCAN)	\$ 8,212.00	\$ 4,800.00	\$ 8,300.00
719	Office Equipment (43396)	\$ 1,254.00	\$ 700.00	\$ 3,000.00
	TOTAL COUNTY CLERK'S OFFICE	\$ 239,325.00	\$ 263,807.00	\$ 253,819.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>52600</u>	<u>Data Processing</u>			
121	Data Processing Personnel	\$ 384.00	\$ -	\$ -
201	Social Security	\$ 24.00	\$ -	\$ -
204	State Retirement	\$ 11.00	\$ -	\$ -
212	Employer Medicare	\$ 6.00	\$ -	\$ -
334	Maintenance Agreements (.gov website)	\$ 1,356.00	\$ 1,360.00	\$ 1,500.00
399	Other Contracted Services	\$ 22,633.00	\$ 21,500.00	\$ 25,000.00
719	Office Equipment (Restricted \$)	\$ 101.00	\$ -	\$ -
	TOTAL DATA PROCESSING	\$ 24,515.00	\$ 22,860.00	\$ 26,500.00
<u>53000</u>	<u>Administration of Justice</u>			
<u>53100</u>	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 78,282.00	\$ 85,565.00	\$ 86,716.00
106	Deputy	\$ 30,000.00	\$ 32,159.00	\$ 31,824.00
161	Secretary	\$ 31,532.00	\$ 34,200.00	\$ 31,824.00
162	Clerical Personnel	\$ 29,856.00	\$ 32,076.00	\$ 31,824.00
169	Part Time Personnel	\$ 12,428.00	\$ 10,925.00	\$ 15,080.00
194	Jury and Witness Fees	\$ 612.00	\$ 2,000.00	\$ 3,000.00
201	Social Security	\$ 11,059.00	\$ 11,745.00	\$ 12,230.00
204	State Retirement	\$ 3,179.00	\$ 9,100.00	\$ 10,455.00
205	Employee Insurance	\$ 5,435.00	\$ 4,345.00	\$ 6,363.00
212	Medicare	\$ 2,586.00	\$ 2,745.00	\$ 2,860.00
307	Communication	\$ 2,650.00	\$ 2,740.00	\$ 2,850.00
310	Contracts with Other Public Agencies (Local Gov't)	\$ 16,439.00	\$ 21,258.00	\$ 22,390.00
320	Dues and Memberships	\$ 1,556.00	\$ 1,556.00	\$ 1,695.00
332	Legal Notices	\$ 95.00	\$ 100.00	\$ 200.00
334	Maintenance Agreements (Copier)	\$ 987.00	\$ 1,100.00	\$ 1,000.00
348	Postal Charges	\$ 1,166.00	\$ 1,000.00	\$ 1,200.00
399	Other Contracted Svcs (Interpreter Svcs)	\$ 335.00	\$ 500.00	\$ 650.00
435	Office Supplies	\$ 3,378.00	\$ 2,700.00	\$ 2,700.00
719	Office Equipment	\$ 4,324.00	\$ -	\$ 13,880.00
	TOTAL CIRCUIT COURT	\$ 235,899.00	\$ 255,814.00	\$ 278,741.00
<u>53300</u>	<u>General Session's Judge</u>			
102	Judge(s)	\$ 95,721.00	\$ 108,030.00	\$ 108,190.00
201	Social Security	\$ 5,701.00	\$ 6,659.00	\$ 6,710.00
204	State Retirement	\$ 1,857.00	\$ 4,184.00	\$ 5,735.00
205	Employee Insurance	\$ 5,435.00	\$ 465.00	\$ -
212	Medicare	\$ 1,333.00	\$ 1,557.00	\$ 1,570.00
320	Dues and Memberships	\$ -	\$ 300.00	\$ 500.00
355	Travel	\$ -	\$ 1,109.00	\$ 1,500.00
399	Other Contracted Services (Traffic School)	\$ 1,250.00	\$ 1,500.00	\$ 1,500.00
435	Office Supplies	\$ -	\$ 1,400.00	\$ 1,500.00
	TOTAL GENERAL SESSIONS COURT	\$ 111,297.00	\$ 125,204.00	\$ 127,205.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>53400</u>	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 78,282.00	\$ 85,565.00	\$ 86,716.00
106	Deputy(ies) (40 hrs/wk)	\$ 31,008.00	\$ 33,895.00	\$ 35,360.00
169	Part-time Personnel	\$ -	\$ -	\$ 14,560.00
201	Social Security	\$ 6,698.00	\$ 7,322.00	\$ 8,475.00
204	State Retirement	\$ 2,120.00	\$ 5,866.00	\$ 7,245.00
205	Employee Insurance	\$ 5,252.00	\$ 5,639.00	\$ 6,275.00
212	Medicare	\$ 1,567.00	\$ 1,714.00	\$ 1,982.00
307	Communication	\$ 1,113.00	\$ 1,090.00	\$ 1,300.00
310	Contracts with Other Public Agencies (Local Gov't)	\$ 6,084.00	\$ 6,500.00	\$ 7,865.00
320	Dues and Memberships	\$ 1,012.00	\$ 1,100.00	\$ 1,493.00
334	Maintenance Agreements (Copier)	\$ 570.00	\$ -	\$ -
348	Postal Charges	\$ 1,199.00	\$ 600.00	\$ 800.00
355	Travel	\$ 131.00	\$ 813.00	\$ 600.00
435	Office Supplies	\$ 2,636.00	\$ 2,000.00	\$ 3,000.00
719	Office Equipment	\$ 1,600.00	\$ 4,219.00	\$ -
	TOTAL CHANCERY COURT	\$ 139,272.00	\$ 156,323.00	\$ 175,671.00
<u>53500</u>	<u>Juvenile Court</u>			
189	Other Salaries & Wages	\$ 21,024.00	\$ 22,925.00	\$ 25,000.00
201	Social Security	\$ 1,303.00	\$ 1,422.00	\$ 1,550.00
204	State Retirement	\$ 408.00	\$ 1,126.00	\$ 1,325.00
212	Medicare	\$ 305.00	\$ 333.00	\$ 363.00
307	Communications	\$ 650.00	\$ 650.00	\$ 720.00
310	Contracts with Other Public Agencies	\$ 175.00	\$ 500.00	\$ 400.00
320	Dues and Memberships	\$ 20.00	\$ 60.00	\$ 60.00
399	Other Contracted Services (Detention)	\$ -	\$ 1,000.00	\$ 4,000.00
435	Office Supplies	\$ 137.00	\$ 500.00	\$ 500.00
	TOTAL JUVENILE COURT	\$ 24,022.00	\$ 28,516.00	\$ 33,918.00
<u>53700</u>	<u>Judicial Commissioners</u>			
189	Other Salaries & Wages	\$ 39,615.00	\$ 51,923.00	\$ 54,000.00
201	Social Security	\$ 2,456.00	\$ 3,220.00	\$ 3,350.00
204	State Retirement	\$ 388.00	\$ 440.00	\$ 720.00
212	Medicare	\$ 574.00	\$ 753.00	\$ 785.00
307	Communication	\$ 2,064.00	\$ 1,150.00	\$ 1,600.00
320	Dues and Memberships	\$ 300.00	\$ 400.00	\$ 400.00
355	Travel	\$ 26.00	\$ -	\$ 500.00
	TOTAL JUDICIAL COMMISSIONERS	\$ 45,423.00	\$ 57,886.00	\$ 61,355.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>53910</u>	<u>Probation Services</u>			
111	Probation Officer	\$ 44,434.00	\$ 48,133.00	\$ 48,668.00
201	Social Security	\$ 2,618.00	\$ 2,896.00	\$ 3,018.00
204	State Retirement	\$ 862.00	\$ 2,364.00	\$ 2,580.00
205	Employee Insurance	\$ 4,095.00	\$ 2,305.00	\$ -
212	Medicare	\$ 612.00	\$ 677.00	\$ 706.00
307	Communication	\$ 728.00	\$ 770.00	\$ 360.00
317	Data Processing Supplies	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
348	Postage	\$ -	\$ 50.00	\$ 200.00
399	Other Contracted Services	\$ -	\$ -	\$ 9,600.00
413	Drugs & Medical Supplies	\$ 3,886.00	\$ 8,000.00	\$ 7,500.00
435	Office Supplies	\$ 279.00	\$ 245.00	\$ 500.00
	TOTAL PROBATION SERVICES	\$ 61,114.00	\$ 69,040.00	\$ 76,732.00
<u>53930</u>	<u>Victim Assistance Programs (SAVE)</u>			
599	Other Charges	\$ 827.00	\$ 1,000.00	\$ 1,300.00
	TOTAL SAVE	\$ 827.00	\$ 1,000.00	\$ 1,300.00
<u>54000</u>	<u>Public Safety</u>			
<u>54110</u>	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 86,110.00	\$ 94,122.00	\$ 95,388.00
106	Deputy(ies)	\$ 409,015.00	\$ 485,775.00	\$ 480,800.00
108	Investigator(s)	\$ 89,440.00	\$ 90,900.00	\$ 93,600.00
109	Chief Deputy	\$ 50,960.00	\$ 55,080.00	\$ 53,040.00
115	Sergeant(s)	\$ 74,656.00	\$ 25,795.00	\$ 49,282.00
119	Accountants/Bookkeepers	\$ 40,464.00	\$ 38,245.00	\$ 35,360.00
140	Salary Supplements	\$ 13,600.00	\$ 8,800.00	\$ -
148	Receptionist	\$ 29,768.00	\$ 37,400.00	\$ 34,320.00
162	Clerical Personnel	\$ 7,800.00	\$ 8,100.00	\$ 7,800.00
170	School Resource Officer	\$ 81,120.00	\$ 87,930.00	\$ 85,280.00
187	Overtime Pay	\$ 34,506.00	\$ 27,000.00	\$ 20,000.00
189	Other Salaries & Wages (Court Officers)	\$ 88,753.00	\$ 98,151.00	\$ 102,746.00
196	In-Service Training	\$ 4,617.00	\$ 6,000.00	\$ 27,500.00
201	Social Security	\$ 60,836.00	\$ 70,550.00	\$ 65,575.00
204	State Retirement	\$ 27,008.00	\$ 78,870.00	\$ 105,055.00
205	Employee Insurance	\$ 136,429.00	\$ 140,000.00	\$ 97,000.00
212	Medicare	\$ 14,228.00	\$ 15,550.00	\$ 15,340.00
302	Advertising	\$ -	\$ 150.00	\$ 220.00
307	Communication	\$ 10,334.00	\$ 9,560.00	\$ 11,000.00
320	Dues & Memberships	\$ 1,530.00	\$ 3,631.00	\$ 2,200.00
336	Maintenance & Repair Services - Equipment	\$ 10,885.00	\$ 8,000.00	\$ 17,325.00
338	Maintenance & Repairs Services - Vehicles	\$ 38,094.00	\$ 37,000.00	\$ 45,000.00
348	Postal Charges	\$ 350.00	\$ 350.00	\$ 880.00
425	Gasoline	\$ 102,895.00	\$ 90,000.00	\$ 85,000.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>54110</u>	<u>Sheriff's Department (con't)</u>			
435	Office Supplies	\$ 2,604.00	\$ 4,400.00	\$ 5,000.00
451	Uniforms	\$ 5,745.00	\$ 25,000.00	\$ 20,000.00
499	Other Supplies & Materials (Grant)	\$ 5,480.00	\$ 4,500.00	\$ 10,000.00
511	Vehicle & Equipment Insurance	\$ 40,605.00	\$ 45,424.00	\$ 52,284.00
716	Law Enforcement Equipment	\$ 13,745.00	\$ 65,000.00	\$ 14,000.00
718	Motor Vehicles	\$ 60,100.00	\$ 40,674.00	\$ -
	TOTAL SHERIFF'S DEPARTMENT	\$ 1,541,677.00	\$ 1,701,957.00	\$ 1,630,995.00
<u>54120</u>	<u>Special Patrols (School Resource Officers)</u>			
170	School Resource Officers	\$ -	\$ -	\$ 208,000.00
196	In-Service Training	\$ -	\$ -	\$ 25,000.00
201	Social Security	\$ -	\$ -	\$ 12,896.00
204	State Retirement	\$ -	\$ -	\$ 11,025.00
205	Employee Medical Insurance	\$ -	\$ -	\$ 33,330.00
212	Medicare	\$ -	\$ -	\$ 3,020.00
451	Uniforms	\$ -	\$ -	\$ 40,000.00
499	Other Supplies and Materials	\$ -	\$ -	\$ 41,729.00
	TOTAL SCHOOL RESOURCE OFFICERS	\$ -	\$ -	\$ 375,000.00
<u>54160</u>	<u>Administration of the Sexual Offender Registry</u>			
435	Office Supplies	\$ 224.00	\$ 1,802.00	\$ 1,000.00
530	Fines, Assessments and Penalties	\$ -	\$ 150.00	\$ 1,000.00
	TOTAL ADMIN. OF THE SEXUAL OFFENDER REG.	\$ 224.00	\$ 1,952.00	\$ 2,000.00
<u>54210</u>	<u>Jail</u>			
103	Jail Administrator	\$ 37,440.00	\$ 40,640.00	\$ 39,520.00
105	Assistant Jail Administrator	\$ 35,360.00	\$ 38,480.00	\$ 37,440.00
107	Sentencing Manager	\$ -	\$ -	\$ 38,896.00
115	Coporals	\$ 9,372.00	\$ 40,630.00	\$ 122,604.00
147	Transportation Personnel	\$ 24,335.00	\$ 66,905.00	\$ 70,720.00
160	Guards	\$ 427,722.00	\$ 521,530.00	\$ 569,546.00
165	Cafeteria Personnel	\$ 56,870.00	\$ -	\$ -
167	Maintenance Personnel	\$ 11,880.00	\$ 29,568.00	\$ 34,320.00
187	Overtime	\$ -	\$ 24,000.00	\$ 12,500.00
201	Social Security	\$ 36,920.00	\$ 46,200.00	\$ 57,325.00
205	Employee Insurance	\$ -	\$ -	\$ 62,000.00
212	Medicare	\$ 8,635.00	\$ 10,800.00	\$ 13,405.00
335	Maintenance & Repair Services - Buildings	\$ 39,959.00	\$ 46,000.00	\$ 60,000.00
340	Medical and Dental Services	\$ 209,204.00	\$ 300,000.00	\$ 200,000.00
355	Travel	\$ 1,247.00	\$ 1,000.00	\$ 2,500.00
410	Custodial Supplies	\$ 5,725.00	\$ 6,000.00	\$ 16,000.00
422	Food Supplies	\$ 55,666.00	\$ 75,000.00	\$ 90,000.00
452	Utilities	\$ 44,332.00	\$ 50,000.00	\$ 47,500.00
499	Other Supplies and Materials	\$ 17,571.00	\$ 11,000.00	\$ 7,000.00
710	Food Service Equipment	\$ 4,478.00	\$ 3,300.00	\$ 3,850.00
719	Office Equipment	\$ 1,909.00	\$ 1,000.00	\$ 1,650.00
791	Other Construction (Moved to Fund 171)	\$ 256,771.00	\$ -	\$ -
	TOTAL JAIL	\$ 1,285,396.00	\$ 1,312,053.00	\$ 1,486,776.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>54310</u>	<u>Fire Prevention and Control</u>			
196	In-Service Training	\$ 2,023.00	\$ 2,000.00	\$ 3,150.00
307	Communications	\$ 1,248.00	\$ 1,260.00	\$ 1,365.00
308	Consultants	\$ 1,300.00	\$ 1,495.00	\$ 10,000.00
310	Contracts with Other Public Agencies	\$ 6,850.00	\$ 9,000.00	\$ 12,075.00
336	Maintenance & Repair Services - Equipment	\$ 10,786.00	\$ 11,000.00	\$ 12,650.00
338	Maintenance & Repair Services - Vehicles	\$ 16,935.00	\$ 30,000.00	\$ 17,710.00
425	Gasoline	\$ 5,003.00	\$ 6,600.00	\$ 5,775.00
435	Office Supplies	\$ 612.00	\$ 600.00	\$ 1,050.00
451	Uniforms	\$ 31,483.00	\$ 28,500.00	\$ 35,700.00
452	Utilities	\$ 19,911.00	\$ 20,000.00	\$ 21,000.00
499	Other Supplies and Materials	\$ 556.00	\$ 14,753.00	\$ 1,050.00
511	Vehicle and Equipment Insurance	\$ 5,132.00	\$ 4,400.00	\$ 5,065.00
599	Other Charges	\$ 3,336.00	\$ 887.00	\$ 1,330.00
708	Communication Equipment	\$ 10,456.00	\$ 10,548.00	\$ 13,230.00
790	Other Equipment	\$ -	\$ 3,196.00	\$ 2,749.00
	TOTAL FIRE PREVENTION AND CONTROL	\$ 115,631.00	\$ 144,239.00	\$ 143,899.00
<u>54490</u>	<u>Other Emergency Management</u>			
105	Supervisor/Director (EMPG Grant)	\$ -	\$ 10,385.00	\$ 11,000.00
196	In-Service Training	\$ 1,245.00	\$ 650.00	\$ 650.00
201	Social Security	\$ -	\$ 644.00	\$ 682.00
204	State Retirement	\$ -	\$ 510.00	\$ 583.00
212	Medicare	\$ -	\$ 151.00	\$ 160.00
307	Communication	\$ 5,982.00	\$ 2,500.00	\$ 2,850.00
307	Communication (Grant)	\$ 45,003.00	\$ -	\$ -
336	Maintenance & Repair Services - Equipment	\$ 5,248.00	\$ 150.00	\$ 757.00
338	Maintenance & Repair Services - Vehicles	\$ 965.00	\$ 1,000.00	\$ 900.00
399	Other Contracted Services	\$ -	\$ 2,250.00	\$ 1,750.00
425	Gasoline	\$ 2,841.00	\$ 3,200.00	\$ 2,234.00
435	Office Supplies	\$ 904.00	\$ 50.00	\$ 200.00
451	Uniforms	\$ 384.00	\$ -	\$ 500.00
499	Other Supplies and Materials	\$ 7,681.00	\$ 1,225.00	\$ 800.00
599	Other Supplies and Materials (Hazmat Supplies)	\$ 227.00	\$ 800.00	\$ 800.00
790	Other Equipment	\$ 5,850.00	\$ -	\$ 84.00
790	Other Equipment (Grant)	\$ 36,263.00	\$ 50,466.00	\$ -
	TOTAL OTHER EMERGENCY MANAGEMENT	\$ 112,593.00	\$ 73,981.00	\$ 23,950.00
<u>54610</u>	<u>Medical Examiner</u>			
196	In-Service Training	\$ 2,038.00	\$ 1,750.00	\$ 1,700.00
312	Contracts w/ Private Agencies (Autopsies)	\$ 18,694.00	\$ 17,000.00	\$ 20,000.00
355	Travel	\$ 1,969.00	\$ 5,677.00	\$ 4,000.00
399	Other Contracted Services	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
599	Other Charges (Investigations)	\$ 4,600.00	\$ 4,500.00	\$ 4,800.00
	TOTAL MEDICAL EXAMINER	\$ 32,301.00	\$ 33,927.00	\$ 35,500.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>54900</u>	<u>Other Public Safety (Homeland Security)</u>			
708	Communication Equipment	\$ -	\$ 51,163.00	\$ 1.00
790	Homeland Security Grant	\$ -	\$ 9,224.00	\$ -
	TOTAL HOMELAND SECURITY	\$ -	\$ 60,387.00	\$ 1.00
<u>55000</u>	<u>Public Health and Welfare</u>			
<u>55110</u>	<u>Local Health Center</u>			
307	Communication	\$ 2,884.00	\$ 2,900.00	\$ 3,150.00
309	Contracts with Government Agencies	\$ 15,864.00	\$ 15,864.00	\$ 15,864.00
320	Membership Dues	\$ 200.00	\$ 375.00	\$ 375.00
328	Janitorial Services	\$ -	\$ 4,600.00	\$ 9,000.00
335	Maintenance & Repair Services - Buildings	\$ 230.00	\$ 450.00	\$ 450.00
452	Utilities	\$ 7,886.00	\$ 7,800.00	\$ 8,800.00
599	Other Charges	\$ 223.00	\$ 450.00	\$ 550.00
	TOTAL LOCAL HEALTH CENTER	\$ 27,287.00	\$ 32,439.00	\$ 38,189.00
<u>55170</u>	<u>Alcohol & Drug Programs</u>			
189	Other Salaries & Wages	\$ -	\$ -	\$ 45,000.00
201	Social Security	\$ -	\$ -	\$ 2,790.00
204	State Retirement	\$ -	\$ -	\$ 2,385.00
205	Employee Insurance	\$ -	\$ -	\$ 6,666.00
212	Medicare	\$ -	\$ -	\$ 653.00
599	Other Charges (Opioid Funds)	\$ -	\$ -	\$ 164,444.00
	TOTAL ALCOHOL & DRUG PROGRAMS	\$ -	\$ -	\$ 221,938.00
<u>55310</u>	<u>Regional Mental Health Center (Health Dept Grant)</u>			
189	Salary	\$ 6,758.00	\$ 2,883.00	\$ 28,200.00
201	Social Security	\$ 419.00	\$ 179.00	\$ 2,600.00
202	Handling Charges & Administrative Costs	\$ -	\$ -	\$ 700.00
212	Medicare	\$ 98.00	\$ 42.00	\$ 1,200.00
355	Travel	\$ -	\$ -	\$ 2,000.00
499	Other Supplies & Materials	\$ 171.00	\$ 1,000.00	\$ 3,000.00
	TOTAL HEALTH DEPARTMENT	\$ 7,446.00	\$ 4,104.00	\$ 37,700.00
<u>55510</u>	<u>General Welfare Assistance</u>			
316	Contributions (Tax Relief for Seniors)	\$ -	\$ 20,000.00	\$ 30,000.00
399	Other Contracted Services (moved to 58500-316)	\$ 1,000.00	\$ -	\$ -
	TOTAL GENERAL WELFARE ASSISTANCE	\$ 1,000.00	\$ 20,000.00	\$ 30,000.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>55710</u>	<u>Sanitation Management (Litter Program)</u>			
149	Laborers	\$ 27,040.00	\$ 29,160.00	\$ 31,200.00
201	Social Security	\$ 1,606.00	\$ 1,725.00	\$ 1,935.00
204	State Retirement	\$ 525.00	\$ 1,432.00	\$ 1,655.00
212	Medicare	\$ 376.00	\$ 404.00	\$ 455.00
338	Maintenance Vehicles	\$ 1,724.00	\$ 3,415.00	\$ -
425	Gasoline	\$ 3,286.00	\$ 2,695.00	\$ 140.00
429	Instructional Supplies and Materials	\$ 8,727.00	\$ 5,369.00	\$ 8,815.00
	TOTAL SANITATION MANAGEMENT	\$ 43,284.00	\$ 44,200.00	\$ 44,200.00
<u>56000</u>	<u>Social, Cultural and Recreational</u>			
<u>56500</u>	<u>Library</u>			
103	Assistant(s)	\$ 82,368.00	\$ 139,770.00	\$ 142,675.00
105	Supervisor/Director	\$ 33,000.00	\$ 45,036.00	\$ 45,645.00
188	Bonus Payments	\$ 34,793.00	\$ -	\$ -
196	In-Service Training	\$ 636.00	\$ 545.00	\$ 1,000.00
201	Social Security	\$ 8,668.00	\$ 10,975.00	\$ 11,676.00
204	State Retirement	\$ 2,265.00	\$ 7,300.00	\$ 7,914.00
205	Employee Insurance	\$ 20,352.00	\$ 22,776.00	\$ 24,500.00
212	Medicare	\$ 2,027.00	\$ 2,575.00	\$ 2,731.00
302	Advertising	\$ 601.00	\$ 880.00	\$ 1,000.00
316	Electric	\$ 5,531.00	\$ 4,676.00	\$ 6,000.00
316	Gas	\$ 2,523.00	\$ 1,816.00	\$ 3,100.00
316	Phone	\$ 7,651.00	\$ 7,572.00	\$ 7,170.00
316	Water	\$ 450.00	\$ 362.00	\$ 450.00
334	Maintenance Agreements (City Contribution)	\$ 6,000.00	\$ 5,600.00	\$ 6,000.00
348	Postage	\$ 272.00	\$ 100.00	\$ 500.00
358	Remittance of Revenues Collected (MEM)	\$ 1,525.00	\$ 411.00	\$ 500.00
411	Data Processing Supplies	\$ 199.00	\$ 390.00	\$ 816.00
429	Instructional Supplies & Materials	\$ 736.00	\$ 564.00	\$ 900.00
432	Library Materials - City Contribution	\$ 2,981.00	\$ 1,200.00	\$ 3,350.00
435	Office Supplies	\$ 4,199.00	\$ 3,250.00	\$ 4,200.00
452	Utilities (City Contribution)	\$ 4,001.00	\$ 3,500.00	\$ 650.00
499	Other Supplies & Materials	\$ 2,723.00	\$ 4,423.00	\$ 4,650.00
599	Other Charges (FACT Grant)	\$ 24,815.00	\$ 4,050.00	\$ -
	TOTAL LIBRARY	\$ 248,316.00	\$ 267,771.00	\$ 275,427.00
<u>56700</u>	<u>Community Center/Ballfields</u>			
335	Maintenance on Buildings	\$ -	\$ 1,021.00	\$ 5,000.00
452	Utilities (Community Center)	\$ 14,101.00	\$ 11,000.00	\$ 13,000.00
452	Utilities (Ballfields)	\$ -	\$ 6,244.00	\$ 4,500.00
499	Other Supplies and Materials	\$ 2,681.00	\$ -	\$ 2,500.00
	TOTAL PARKS AND FAIR BOARDS	\$ 16,782.00	\$ 18,265.00	\$ 25,000.00

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>57000</u>	<u>Agriculture & Natural Resources</u>			
<u>57100</u>	<u>Agricultural Extension Office</u>			
140	Salary Supplements	\$ 38,941.00	\$ 42,500.00	\$ 56,010.00
299	Other Fringe Benefits	\$ 15,046.00	\$ 17,200.00	\$ 29,335.00
307	Communication	\$ 2,599.00	\$ 2,275.00	\$ 2,500.00
320	Dues and Memberships	\$ -	\$ 315.00	\$ 300.00
334	Maintenance Agreements (Copier)	\$ 1,532.00	\$ 2,500.00	\$ 1,752.00
335	Building Maintenance	\$ -	\$ 800.00	\$ -
435	Office Supplies	\$ 1,841.00	\$ 1,500.00	\$ 2,200.00
452	Utilities	\$ 3,299.00	\$ 3,500.00	\$ 4,000.00
707	Building Improvements	\$ 10,676.00	\$ 3,000.00	\$ 2,000.00
	TOTAL AGRICULTURAL EXTENSION SVC.	\$ 73,934.00	\$ 73,590.00	\$ 98,097.00
<u>58000</u>	<u>Other Operations</u>			
<u>58300</u>	<u>Veteran's Services</u>			
189	Other Salaries and Wages	\$ 12,136.00	\$ 15,016.00	\$ 16,850.00
201	Social Security	\$ 752.00	\$ 931.00	\$ 1,055.00
204	State Retirement	\$ 11.00	\$ -	\$ -
212	Medicare	\$ 176.00	\$ 218.00	\$ 250.00
307	Communication	\$ 1,538.00	\$ 1,595.00	\$ 360.00
355	Travel	\$ 148.00	\$ 435.00	\$ 300.00
435	Office Supplies	\$ 227.00	\$ 1,060.00	\$ 500.00
719	Office Equipment	\$ 450.00	\$ -	\$ -
	TOTAL VETERAN'S SERVICES	\$ 15,438.00	\$ 19,255.00	\$ 19,315.00
<u>58400</u>	<u>Other Charges</u>			
502	Building and Contents Insurance	\$ 74,766.00	\$ 82,242.00	\$ 94,690.00
508	Premiums on Corporate Surety Bonds	\$ 1,050.00	\$ 800.00	\$ 1,300.00
510	Trustee's Commission	\$ 98,862.00	\$ 101,500.00	\$ 100,000.00
513	Worker's Compensation Insurance	\$ 93,179.00	\$ 83,591.00	\$ 106,000.00
	TOTAL OTHER CHARGES	\$ 267,857.00	\$ 268,133.00	\$ 301,990.00
<u>58500</u>	<u>Contributions to Other Agencies</u>			
316	Contributions	\$ 267,580.00	\$ 274,766.00	\$ 277,266.00
	TOTAL CONTR. TO OTHER AGENCIES	\$ 267,580.00	\$ 274,766.00	\$ 277,266.00
<u>58600</u>	<u>Employee Benefits</u>			
205	Employee and Dependent Insurance	\$ 5,246.00	\$ 5,640.00	\$ 6,047.00
210	Unemployment Compensation	\$ -	\$ -	\$ 1,500.00
	TOTAL EMPLOYEE BENEFITS	\$ 5,246.00	\$ 5,640.00	\$ 7,547.00
<u>58804</u>	<u>COVID19</u>			
599	Other Charges (Health Dept Grant)	\$ 68,364.00	\$ -	\$ -
	TOTAL COVID19	\$ 68,364.00	\$ -	\$ -

General Fund

Statement of Proposed Operations (Con't)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>58900</u>	<u>Miscellaneous</u>			
331	Legal Services	\$ 7,364.00	\$ 24,000.00	\$ 10,000.00
499	Other Supplies & Materials (Video Arraignment/3Star)	\$ 63,183.00	\$ -	\$ -
599	Other Charges	\$ 784.00	\$ 1,000.00	\$ 3,500.00
599	Other Charges (Chamber - Hotel/Motel Tax)	\$ 9,258.00	\$ 10,000.00	\$ 10,000.00
599	Other Charges (Lawsuit)	\$ -	\$ 45,000.00	\$ -
	TOTAL MISCELLANEOUS	\$ 80,589.00	\$ 80,000.00	\$ 23,500.00
	Total Estimated Expenditures	\$ 6,497,168.00	\$ 7,105,991.00	\$ 7,917,071.00
	<i>Excess of Estimated Revenues and Other Sources</i>			
	Over/Under Estimated Expenditures	\$ 252,261.00	\$ (72,297.00)	\$ (186,829.00)
	<i>Estimated Beginning Balance July 1</i>	\$ 3,010,491.00	\$ 3,262,752.00	\$ 3,190,455.00
	<i>Estimated Ending Fund Balance June 30</i>	\$ 3,262,752.00	\$ 3,190,455.00	\$ 3,003,626.00
	Reserve Funds	\$ 531,026.00		

Solid Waste/Sanitation Fund (116)Statement of Proposed Operations**SOLID WASTE**For the Fiscal Year Ending June 30, 2024

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>40000 Local Taxes</u>				0.0329
<u>40100 County Property Taxes</u>				
40110	Current Property Tax	\$ 140,214.00	\$ 145,900.00	\$ 146,250.00
40120	Trustee's Collections - Prior Year	\$ 3,074.00	\$ 4,500.00	\$ 5,000.00
40130	Circuit/Clerk & Master Collections-Prior Year	\$ 2,306.00	\$ 2,800.00	\$ 2,800.00
40140	Interest and Penalty	\$ 872.00	\$ 1,000.00	\$ 1,200.00
40163	Payments in Lieu of Taxes - Other	\$ 74.00	\$ 192.00	\$ -
<u>40200 County Local Option Taxes</u>				
40210	Local Option Sales Tax	\$ 287,074.00	\$ 305,000.00	\$ 305,000.00
40320	Bank Excise Tax	\$ 443.00	\$ 271.00	\$ 500.00
	TOTAL LOCAL TAXES	\$ 434,057.00	\$ 459,663.00	\$ 460,750.00
<u>43000 Charges for Current Services</u>				
<u>43100 General Service Charges</u>				
43106	Commercial & Industrial Waste Collections	\$ 9,178.00	\$ 6,500.00	\$ 8,000.00
43108	Convenience Ctr Coll. Charge (Tires from Vendors)	\$ 7,789.00	\$ 5,000.00	\$ 6,000.00
43116	Waste Tire Disposal	\$ 2,561.00	\$ 2,500.00	\$ 3,000.00
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 19,528.00	\$ 14,000.00	\$ 17,000.00
<u>44000 Other Local Revenues</u>				
<u>44100 Recurring Items</u>				
44170	Miscellaneous	\$ 766.00	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 766.00	\$ -	\$ -
<u>46980 Other State Revenues</u>				
46980	Other State Grants (Oil Grant)	\$ -	\$ 57,350.00	\$ -
	TOTAL OTHER STATE GRANTS	\$ -	\$ 57,350.00	\$ -
	Total Estimated Revenues	\$ 454,351.00	\$ 531,013.00	\$ 477,750.00
<u>ESTIMATED EXPENDITURES</u>				
<u>55710 Sanitation Management</u>				
149	Laborers	\$ 76,568.00	\$ 89,500.00	\$ 104,000.00
187	Overtime Pay	\$ 3,047.00	\$ 4,014.00	\$ 2,500.00
196	In-service Training	\$ 375.00	\$ -	\$ 500.00
201	Social Security	\$ 4,732.00	\$ 5,514.00	\$ 6,450.00
204	State Retirement	\$ 754.00	\$ 1,991.00	\$ 5,000.00
205	Employee and Dependent Insurance	\$ 7,627.00	\$ 10,970.00	\$ 12,235.00
212	Medicare	\$ 1,107.00	\$ 1,290.00	\$ 1,510.00
302	Advertising	\$ -	\$ 50.00	\$ 100.00
307	Communication	\$ 598.00	\$ 608.00	\$ 620.00

Solid Waste/Sanitation Fund (116)Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
55710	<i>Sanitation Management (Con't)</i>			
310	Contracts with Other Public Agencies - Tires	\$ 10,406.00	\$ 8,500.00	\$ 18,000.00
310	Contracts with Other Public Agencies - Waste	\$ 280,387.00	\$ 310,000.00	\$ 310,000.00
320	Dues & Memberships (TSWDA)	\$ 200.00	\$ 200.00	\$ 200.00
321	Engineering Services	\$ 1,900.00	\$ -	\$ 3,000.00
332	Legal Notices, Recording & Court Costs	\$ 394.00	\$ 250.00	\$ 600.00
334	Maintenance Agreements (State of Tenn)	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
336	Maintenance & Repair Services-Equipment	\$ 4,143.00	\$ 8,500.00	\$ 5,000.00
338	Maintenance & Repair Services-Vehicles	\$ 923.00	\$ 5,000.00	\$ 3,000.00
355	Travel	\$ 537.00	\$ -	\$ 1,000.00
399	Other Contracted Services	\$ 800.00	\$ -	\$ 300.00
425	Gasoline	\$ 2,814.00	\$ 2,800.00	\$ 3,000.00
452	Utilities	\$ 4,298.00	\$ 4,500.00	\$ 4,500.00
499	Other Supplies & Materials	\$ 4,662.00	\$ 3,000.00	\$ 4,000.00
510	Trustee's Commission	\$ 5,976.00	\$ 6,000.00	\$ 6,000.00
599	Other Charges (Oil Grant)	\$ -	\$ 57,350.00	\$ -
718	Motor Vehicles (Litter truck)	\$ 31,980.00	\$ -	\$ 30,000.00
724	Site Development	\$ -	\$ 9,200.00	\$ 15,000.00
	<i>Total Estimated Expenditures</i>	\$ 445,728.00	\$ 530,737.00	\$ 538,015.00
	Excess of Estimated Revenues			
	Over/Under Estimated Expenditures	\$ 8,623.00	\$ 276.00	\$ (60,265.00)
	Estimated Beginning Fund Balance July 1	\$ 328,811.00	\$ 337,434.00	\$ 337,710.00
	Estimated Ending Fund Balance June 30	\$ 337,434.00	\$ 337,710.00	\$ 277,445.00

Ambulance Service Fund (118)Statement of Proposed Operations**AMBULANCE**For the Fiscal Year Ending June 30, 2024

Account No.	Description	Audited 2021/2022	Estimated 2022/2023	Proposed 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>40000 Local Taxes</u>				0.1022
<u>40100 County Property Taxes</u>				
40110	Current Property Tax	\$ 392,609.00	\$ 400,000.00	\$ 632,546.00
40120	Trustee's Collections - Prior Year	\$ 12,151.00	\$ 13,500.00	\$ 14,000.00
40130	Circuit/Clk & Master Collections - Prior Year	\$ 5,969.00	\$ 6,000.00	\$ 6,200.00
40140	Interest and Penalty	\$ 2,279.00	\$ 3,000.00	\$ 3,000.00
40150	Pickup Taxes	\$ 208.00	\$ -	\$ -
40163	Payments in Lieu of Taxes - Other	\$ -	\$ 438.00	\$ -
<u>40300 Statutory Local Taxes</u>				
40320	Bank Excise Tax	\$ 1,241.00	\$ 1,500.00	\$ 2,000.00
	TOTAL LOCAL TAXES	\$ 414,457.00	\$ 424,438.00	\$ 657,746.00
<u>43100 Charges for Current Services</u>				
43120	Patient Charges	\$ 732,725.00	\$ 750,000.00	\$ 730,000.00
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 732,725.00	\$ 750,000.00	\$ 730,000.00
<u>44000 Other Local Revenues</u>				
44170	Miscellaneous Refunds	\$ 50.00	\$ 1,259.00	\$ -
44570	Contributions and Gifts	\$ -	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 50.00	\$ 1,259.00	\$ -
<u>49000 Other Sources</u>				
49800	Transfers In (From Fund 127 ARPA)	\$ -	\$ -	\$ 370,000.00
	TOTAL OTHER SOURCES	\$ -	\$ -	\$ 370,000.00
	Total Estimated Revenues	\$ 1,147,232.00	\$ 1,175,697.00	\$ 1,757,746.00
<u>ESTIMATED EXPENDITURES</u>				
<u>55130 Ambulance/Emergency Medical Services</u>				
103	Assistant Director	\$ -	\$ 53,077.00	\$ 60,000.00
105	Director	\$ 55,864.00	\$ 67,500.00	\$ 65,000.00
131	Medical Personnel	\$ 645,432.00	\$ 908,874.00	\$ 942,100.00
187	Overtime Pay	\$ (2,590.00)	\$ -	\$ 2,500.00
191	Board & Committee Member Fees	\$ 1,375.00	\$ 1,000.00	\$ 1,500.00
196	In-Service Training	\$ 7,824.00	\$ 10,000.00	\$ 10,000.00
201	Social Security	\$ 41,041.00	\$ 61,860.00	\$ 66,315.00
204	State Retirement	\$ 12,632.00	\$ 39,040.00	\$ 53,000.00
205	Employee and Dependent Insurance	\$ 61,472.00	\$ 78,030.00	\$ 100,000.00
212	Medicare	\$ 9,588.00	\$ 14,390.00	\$ 15,510.00
307	Communication	\$ 8,386.00	\$ 9,825.00	\$ 10,000.00
312	Contracts with Private Agencies	\$ 43,696.00	\$ 40,500.00	\$ 42,000.00

Ambulance Service Fund (118)Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>55130 Ambulance Service (con't)</u>				
320	Dues and Memberships	\$ 2,015.00	\$ 3,000.00	\$ 2,100.00
332	Legal Notices	\$ 97.00	\$ 50.00	\$ 250.00
334	Maintenance Agreements	\$ 3,310.00	\$ 5,600.00	\$ 5,500.00
336	Maintenance & Repair Services - Equipment	\$ 729.00	\$ 3,500.00	\$ 3,000.00
338	Maintenance & Repair Services - Vehicles	\$ 11,392.00	\$ 8,500.00	\$ 10,000.00
348	Postal Charges	\$ -	\$ 150.00	\$ -
355	Travel	\$ -	\$ -	\$ 300.00
358	Remittance of Revenue Collected (TennCare)	\$ 3,313.00	\$ 23,725.00	\$ 18,000.00
399	Other Contracted Services (Medical Director)	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
410	Custodial Supplies	\$ 384.00	\$ 1,600.00	\$ 1,500.00
413	Drugs and Medical Supplies	\$ 34,540.00	\$ 40,000.00	\$ 40,000.00
415	Electricity	\$ 5,144.00	\$ 5,600.00	\$ 5,800.00
425	Gasoline	\$ 31,024.00	\$ 31,000.00	\$ 30,000.00
434	Natural Gas	\$ 1,566.00	\$ 1,300.00	\$ 1,700.00
435	Office Supplies	\$ 4,523.00	\$ 2,000.00	\$ 2,000.00
450	Tires	\$ 752.00	\$ -	\$ 1,000.00
451	Uniforms	\$ 9,417.00	\$ 12,000.00	\$ 6,500.00
454	Water and Sewer	\$ 798.00	\$ 925.00	\$ 1,100.00
499	Other Supplies and Materials	\$ 4,663.00	\$ 1,500.00	\$ 2,000.00
510	Trustee Commission	\$ 15,778.00	\$ 15,000.00	\$ 18,000.00
511	Vehicle and Equipment Insurance	\$ 18,540.00	\$ 20,285.00	\$ 23,370.00
718	Motor Vehicles	\$ -	\$ 90,966.00	\$ -
719	Office Equipment	\$ 1,347.00	\$ 1,900.00	\$ 2,500.00
790	Other Equipment	\$ 16,816.00	\$ 107,674.00	\$ -
<i>Total Estimated Expenditures</i>		\$ 1,052,868.00	\$ 1,662,371.00	\$ 1,544,545.00
Excess of Estimated Revenues & Other Sources Over/Under Estimated Expenditures		\$ 94,364.00	\$ (486,674.00)	\$ 213,201.00
Estimated Beginning Balance July 1		\$ 787,737.00	\$ 882,101.00	\$ 395,427.00
<i>Estimated Ending Fund Balance June 30</i>		\$ 882,101.00	\$ 395,427.00	\$ 608,628.00

Drug Control Fund (122)Statement of Proposed Operations**DRUG FUND**For the Fiscal Year Ending June 30, 2024

Account No.	Description	Audited 2021/2022	Actual 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>42000</u>	<u>Fines, Forfeitures and Penalties</u>			
<u>42100</u>	<u>Circuit Court</u>			
42140	Drug Control Fines	\$ 8,933.00	\$ 8,800.00	\$ 10,000.00
42310	Fines	\$ 864.00	\$ 1,900.00	\$ 900.00
42340	Drug Control Fines	\$ 6,089.00	\$ 8,500.00	\$ 5,500.00
42910	Proceeds from Confiscated Property	\$ 4,422.00	\$ -	\$ 4,000.00
	TOTAL FINES, FORFEITURES AND PENALTIES	\$ 20,308.00	\$ 19,200.00	\$ 20,400.00
<u>44500 Non-Recurring Items</u>				
44560	Damages Recovered from Individuals	\$ 200.00	\$ -	\$ -
	TOTAL MISCELLANEOUS	\$ 200.00	\$ -	\$ -
	Total Estimated Revenues	\$ 20,508.00	\$ 19,200.00	\$ 20,400.00
<u>ESTIMATED EXPENDITURES</u>				
<u>54110</u>	<u>Sheriff's Department</u>			
187	Overtime	\$ -	\$ -	\$ 3,250.00
196	In-Service Training	\$ -	\$ -	\$ 1,000.00
319	Confidential Drug Enforcement Payments	\$ -	\$ -	\$ 5,000.00
336	Maintenance and Repair Service-Equipment	\$ 3,361.00	\$ 500.00	\$ 2,625.00
338	Maintenance and Repair Service- Vehicles	\$ 220.00	\$ -	\$ 5,000.00
510	Trustee Commission	\$ 192.00	\$ 200.00	\$ 350.00
599	Other Charges	\$ 63.00	\$ -	\$ 1,150.00
716	Law Enforcement Equipment	\$ 7,662.00	\$ -	\$ 10,000.00
718	Motor Vehicles	\$ -	\$ -	\$ 70,200.00
790	Other Equipment	\$ -	\$ -	\$ 2,500.00
	Total Estimated Expenditures	\$ 11,498.00	\$ 700.00	\$ 101,075.00
	Excess of Estimated Revenues			
	Over/Under Estimated Expenditures	\$ 9,010.00	\$ 18,500.00	\$ (80,675.00)
	Estimated Beginning Fund Balance July 1	\$ 125,529.00	\$ 134,539.00	\$ 153,039.00
	Estimated Ending Fund Balance June 30	\$ 134,539.00	\$ 153,039.00	\$ 72,364.00

Other Special Revenue (127)Statement of Proposed OperationsFor the Fiscal Year Ending June 30, 2024

ARPA

OTHER
SPECIAL
REVENUE

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ -	\$ 36,500.00	\$ 25,000.00
	TOTAL INVESTMENT INCOME	\$ -	\$ 36,500.00	\$ 25,000.00
47000	<u>Federal Through State</u>			
47401	American Rescue Plan Act Grant #1	\$ 1,425,515.00	\$ -	\$ -
47402	TDEC ARPA Funds Grant #2	\$ -	\$ -	\$ 2,999,146.00
	TOTAL FEDERAL THROUGH STATE	\$ 1,425,515.00	\$ -	\$ 2,999,146.00
	Total Estimated Revenues	\$ 1,425,515.00	\$ 36,500.00	\$ 3,024,146.00
<u>ESTIMATED EXPENDITURES</u>				
67101	<u>American Rescue Plan Act Grant</u>			
301	Administrative Services (Water Mgmt Svcs)	\$ 18,304.00	\$ -	\$ -
316	Contribution (Broadband)	\$ -	\$ 250,000.00	\$ -
321	Engineering Services	\$ -	\$ 4,193.00	\$ 25,000.00
599	Other Charges	\$ -	\$ -	\$ 1,898,533.00
718	Motor Vehicles (Hwy Dept)	\$ -	\$ 285,000.00	\$ -
	TOTAL ARPA	\$ 18,304.00	\$ 539,193.00	\$ 1,923,533.00
67102	<u>TDEC ARPA Grant Funds</u>			
301	Administrative Services	\$ -	\$ -	\$ 90,000.00
599	Other Charges	\$ -	\$ -	\$ 2,909,146.00
	TOTAL TDEC ARPA	\$ -	\$ -	\$ 2,999,146.00
99100	<u>Transfers Out</u>			
590	Transfers Out (To Ambulance Service	\$ -	\$ -	\$ 370,000.00
	TOTAL TRANSFERS OUT	\$ -	\$ -	\$ 370,000.00
	Total Estimated Expenditures	\$ 18,304.00	\$ 539,193.00	\$ 5,292,679.00
	Excess of Estimated Revenues			
	Over/Under Estimated Expenditures	\$ 1,407,211.00	\$ (502,693.00)	\$ (2,268,533.00)
	Estimated Beginning Fund Balance July 1	\$ 1,425,515.00	\$ 2,832,726.00	\$ 2,330,033.00
	Estimated Ending Fund Balance June 30	\$ 2,832,726.00	\$ 2,330,033.00	\$ 61,500.00

Highway/Public Works (131)Statement of Proposed Operations**HIGHWAY**For the Fiscal Year Ending June 30, 2024

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>40000 Local Taxes</u>				
<u>40200 County Local Option Taxes</u>				
40270	Business Tax	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
40280	Mineral Severance Tax	\$ 107,707.00	\$ 60,998.00	\$ 53,560.00
	TOTAL LOCAL TAXES	\$ 109,207.00	\$ 62,498.00	\$ 55,060.00
<u>44000 Other Local Revenues</u>				
<u>44100 Recurring Items</u>				
44135	Sale of Gasoline	\$ 1,295.00	\$ 204.00	\$ 240.00
44170	Miscellaneous Refunds	\$ 3,322.00	\$ 85,633.00	\$ 15,000.00
	TOTAL OTHER LOCAL REVENUES	\$ 4,617.00	\$ 85,837.00	\$ 15,240.00
<u>46000 State of Tennessee</u>				
<u>46400 Public Works Grants</u>				
46410	Bridge Program	\$ 1,352,406.00	\$ 126,576.00	\$ 1,060,053.00
46420	State-Aid Program	\$ 307,493.00	\$ -	\$ 2,531,438.00
46490	Other Public Works Grants	\$ 7,378.00	\$ -	\$ 50,000.00
	TOTAL PUBLIC WORKS GRANTS	\$ 1,667,277.00	\$ 126,576.00	\$ 3,641,491.00
<u>46800 Other State Revenues</u>				
46920	Gasoline & Motor Fuel Tax	\$ 2,066,667.00	\$ 1,840,626.00	\$ 1,872,396.00
46930	Petroleum Special Tax	\$ 9,669.00	\$ 9,611.00	\$ 9,700.00
46980	Other State Grants	\$ -	\$ -	\$ 250,000.00
	TOTAL OTHER STATE REVENUES	\$ 2,076,336.00	\$ 1,850,237.00	\$ 2,132,096.00
<u>47000 Federal Through State</u>				
47230	Disaster Relief	\$ 44,269.00	\$ -	\$ 300,000.00
	TOTAL FEDERAL THROUGH STATE	\$ 44,269.00	\$ -	\$ 300,000.00
	Total Estimated Revenues	\$ 3,901,706.00	\$ 2,125,148.00	\$ 6,143,887.00

Highway/Public Works (131)Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED EXPENDITURES</u>				
<u>60000 Highways</u>				
<u>61000 Administration</u>				
101	County Official/Administrative Officer	\$ 86,110.00	\$ 90,636.00	\$ 95,388.00
161	Secretary	\$ 41,600.00	\$ 44,928.00	\$ 48,527.00
191	Board & Committee Member Fees	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
201	Social Security	\$ 7,442.00	\$ 7,316.00	\$ 9,100.00
204	State Retirement	\$ 2,478.00	\$ 2,555.00	\$ 7,650.00
212	Medicare	\$ 1,740.00	\$ 1,711.00	\$ 2,575.00
307	Communication	\$ 4,662.00	\$ 4,495.00	\$ 6,500.00
316	Contributions (To Finance Department)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
317	Data Processing Services	\$ -	\$ 9,524.00	\$ 500.00
320	Dues and Memberships	\$ 2,707.00	\$ 2,707.00	\$ 3,500.00
331	Legal Services	\$ -	\$ -	\$ 20,000.00
332	Legal Notices, Recording & Court Costs	\$ 2,620.00	\$ 3,350.00	\$ 5,500.00
333	Licenses	\$ 23.00	\$ 51.00	\$ 1,000.00
348	Postal Charges	\$ 252.00	\$ -	\$ 500.00
349	Printing, Stationery and Forms	\$ 1,147.00	\$ 2,000.00	\$ 4,500.00
415	Electricity	\$ 3,434.00	\$ 3,341.00	\$ 5,000.00
434	Natural Gas	\$ 915.00	\$ 764.00	\$ 2,000.00
454	Water and Sewer	\$ 240.00	\$ 257.00	\$ 500.00
499	Other Supplies and Materials	\$ 602.00	\$ 1,509.00	\$ 5,000.00
	TOTAL ADMINISTRATION	\$ 162,172.00	\$ 181,344.00	\$ 223,940.00
<u>62000 Highway and Bridge Maintenance</u>				
143	Equipment Operators	\$ 135,285.00	\$ 121,303.00	\$ 104,000.00
147	Truck Drivers	\$ 133,029.00	\$ 133,588.00	\$ 138,700.00
149	Laborers	\$ 112,683.00	\$ 108,646.00	\$ 221,500.00
187	Overtime	\$ 13,158.00	\$ 23,799.00	\$ 55,000.00
201	Social Security	\$ 23,322.00	\$ 22,721.00	\$ 32,700.00
204	State Retirement	\$ 7,300.00	\$ 6,629.00	\$ 28,000.00
212	Medicare	\$ 5,454.00	\$ 5,317.00	\$ 7,900.00
351	Rentals	\$ -	\$ 22,220.00	\$ 20,000.00
399	Other Contracted Services	\$ 25,372.00	\$ 46,704.00	\$ 55,000.00
402	Asphalt	\$ 167,148.00	\$ 16,668.00	\$ 400,000.00
403	Asphalt-Cold Mix	\$ -	\$ 21,937.00	\$ 50,000.00
405	Asphalt-Liquid	\$ 275,093.00	\$ 255,028.00	\$ 350,000.00
408	Concrete	\$ 15,674.00	\$ 4,500.00	\$ 43,000.00
409	Crushed Stone	\$ 243,657.00	\$ 272,711.00	\$ 375,000.00
440	Pipe-Metal	\$ 50,391.00	\$ 25,500.00	\$ 65,000.00
443	Road Signs	\$ 8,552.00	\$ 10,000.00	\$ 15,000.00
447	Structural Steel	\$ 2,564.00	\$ 1,758.00	\$ 15,000.00
455	Wood Products	\$ -	\$ 1,500.00	\$ 3,000.00
499	Other Supplies and Materials	\$ 3,209.00	\$ 2,000.00	\$ 7,500.00
	TOTAL HIGHWAY AND BRIDGE MAINT.	\$ 1,221,891.00	\$ 1,102,529.00	\$ 1,986,300.00

Highway/Public Works (131)Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
63100	<u>Operation and Maintenance of Equipment</u>			
142	Mechanics	\$ 29,569.00	\$ 28,308.00	\$ 70,000.00
187	Overtime	\$ 691.00	\$ 1,660.00	\$ 6,500.00
201	Social Security	\$ 1,677.00	\$ 1,750.00	\$ 4,775.00
204	State Retirement	\$ 587.00	\$ 2,500.00	\$ 4,100.00
212	Medicare	\$ 392.00	\$ 500.00	\$ 1,150.00
336	Maintenance & Repair Services - Equipment	\$ 14,755.00	\$ 15,000.00	\$ 35,000.00
399	Other Contracted Services	\$ 5,491.00	\$ 1,000.00	\$ 30,000.00
412	Diesel Fuel	\$ 83,085.00	\$ 77,000.00	\$ 110,000.00
418	Equipment & Machinery Parts	\$ 33,817.00	\$ 57,000.00	\$ 65,000.00
424	Garage Supplies	\$ 26,313.00	\$ 26,500.00	\$ 40,000.00
425	Gasoline	\$ 23,370.00	\$ 20,000.00	\$ 40,000.00
433	Lubricants	\$ 8,491.00	\$ 6,500.00	\$ 10,000.00
450	Tires and Tubes	\$ 20,550.00	\$ 15,247.00	\$ 25,000.00
499	Other Supplies and Materials	\$ 51.00	\$ 3,500.00	\$ 7,500.00
	TOTAL OPERATION AND MAINT. OF EQUIP	\$ 248,839.00	\$ 256,465.00	\$ 449,025.00
65000	<u>Other Charges</u>			
506	Liability Insurance	\$ 4,112.00	\$ 4,344.00	\$ 9,000.00
510	Trustee's Commission	\$ 21,850.00	\$ 19,958.00	\$ 22,500.00
511	Vehicle and Equipment Insurance	\$ 44,386.00	\$ 48,317.00	\$ 54,000.00
513	Workers Compensation Insurance	\$ 33,752.00	\$ 34,898.00	\$ 37,500.00
599	Other Charges	\$ 1,372.00	\$ 1,552.00	\$ 2,500.00
	TOTAL OTHER CHARGES	\$ 105,472.00	\$ 109,069.00	\$ 125,500.00
66000	<u>Employee Benefits</u>			
207	Medical Insurance	\$ 73,101.00	\$ 70,015.00	\$ 105,000.00
210	Unemployment Benefits	\$ 4,189.00	\$ 4,037.00	\$ 6,500.00
599	Other Charges	\$ 31.00	\$ 40.00	\$ 1,500.00
	TOTAL EMPLOYEE BENEFITS	\$ 77,321.00	\$ 74,092.00	\$ 113,000.00
68000	<u>Capital Outlay</u>			
321	Engineering Services	\$ 100,624.00	\$ 152,093.00	\$ 175,000.00
705	Bridge Construction	\$ 1,278,554.00	\$ 473,000.00	\$ 1,250,000.00
707	Building Improvements	\$ -	\$ -	\$ 130,000.00
714	Highway Equipment	\$ 89,747.00	\$ 83,920.00	\$ 350,000.00
726	State-Aid Projects	\$ 307,493.00	\$ -	\$ 600,000.00
799	Other Capital Outlay	\$ -	\$ -	\$ 5,000.00
	TOTAL CAPITAL OUTLAY	\$ 1,776,418.00	\$ 709,013.00	\$ 2,510,000.00
	Total Highway	\$ 3,592,113.00	\$ 2,432,512.00	\$ 5,407,765.00

Highway/Public Works (131)Statement of Proposed Operations

Account No.	Description	Actual 2020/2021	Estimated 2021/2022	Estimated 2022/2023
<i>Total Estimated Expenditures</i>		<u>\$ 3,592,113.00</u>	<u>\$ 2,432,512.00</u>	<u>\$ 5,407,765.00</u>
Excess of Estimated Revenues & Other Sources Over/Under Estimated Expenditures		<u>\$ 309,593.00</u>	<u>\$ (307,364.00)</u>	<u>\$ 736,122.00</u>
Estimated Beginning Balance July 1		<u>\$ 2,370,763.00</u>	<u>\$ 2,680,356.00</u>	<u>\$ 2,372,992.00</u>
<i>Estimated Ending Fund Balance June 30</i>		<u>\$ 2,680,356.00</u>	<u>\$ 2,372,992.00</u>	<u>\$ 3,109,114.00</u>

General Purpose School (141)

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2023

GEN PURPOSE
SCHOOL

Account No.	Description	Audited 2021/2022	Estimated 2022/2023	Requested 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>40000 Local Taxes</u>				0.4297
40100	County Property Taxes			
40110	Current Property Tax	\$ 1,949,029.00	\$ 1,960,500.00	\$ 1,911,389.00
40120	Trustee's Collections - Prior Year	\$ 41,868.00	\$ 38,700.00	\$ 70,000.00
40130	Circuit/Clerk & Master Collections-Prior Year	\$ 21,072.00	\$ 20,000.00	\$ 26,000.00
40140	Interest and Penalty	\$ 8,393.00	\$ 8,800.00	\$ 11,500.00
40163	Payments in Lieu of Taxes	\$ 1,032.00	\$ 2,668.00	\$ -
<u>40200 County Local Option Taxes</u>				
40210	Local Option Sales Tax	\$ 1,128,082.00	\$ 1,195,984.00	\$ 900,000.00
40275	Mixed Drink Tax	\$ 6,942.00	\$ 4,000.00	\$ 6,000.00
40320	Bank Excise Tax	\$ 6,162.00	\$ 3,773.00	\$ 8,500.00
	TOTAL LOCAL TAXES	\$ 3,162,580.00	\$ 3,234,425.00	\$ 2,933,389.00
<u>41000 Licenses and Permits</u>				
41100	Licenses			
41110	Marriage Licenses	\$ 475.00	\$ 400.00	\$ 400.00
	TOTAL LICENSES AND PERMITS	\$ 475.00	\$ 400.00	\$ 400.00
<u>43000 Charges for Current Services</u>				
<u>43500 Education Charges</u>				
43517	Tuition (ESP)	\$ 3,000.00	\$ 7,500.00	\$ -
43570	Receipts from Individual Schools	\$ 30,740.00	\$ 23,000.00	\$ 23,000.00
43990	Other Charges for Services	\$ 5,350.00	\$ 2,700.00	\$ 2,700.00
	TOTAL FOR CURRENT SERVICES	\$ 39,090.00	\$ 33,200.00	\$ 25,700.00
<u>44000 Other Local Revenues</u>				
44110	Investment Income	\$ (9,008.00)	\$ -	\$ -
44170	Miscellaneous Refunds	\$ 8,765.00	\$ 22,876.00	\$ 18,000.00
44170	Miscellaneous Refunds-CHROM	\$ 24,828.00	\$ 14,842.00	\$ -
44530	Sale of Equipment	\$ 5,405.00	\$ 120.00	\$ -
44570	Contributions and Gifts	\$ 500.00	\$ 88,500.00	\$ -
44990	Other Local Revenues	\$ 7,600.00	\$ 8,000.00	\$ 8,000.00
	TOTAL OTHER LOCAL REVENUES	\$ 38,090.00	\$ 134,338.00	\$ 26,000.00
<u>46000 State of Tennessee</u>				
46175	On-behalf Contributions for OPEB	\$ 58,168.00	\$ -	\$ -
46510	TN Investment in Student Achievement (TISA)	\$ -	\$ -	\$ 13,670,737.00
46511	Basic Education Program	\$ 12,438,000.00	\$ 12,022,000.00	\$ -
46515	Early Childhood Education	\$ 413,954.00	\$ 413,905.00	\$ 413,905.00
46550	Driver Education	\$ 9,645.00	\$ -	\$ -
46590	Other State Education Funds	\$ 534,680.00	\$ 497,843.00	\$ 195,110.00
46610	Career Ladder Program	\$ 33,026.00	\$ 20,000.00	\$ 34,000.00
46790	Other Vocational	\$ -	\$ 144,587.00	\$ -
	TOTAL STATE OF TENNESSEE	\$ 13,487,473.00	\$ 13,098,335.00	\$ 14,313,752.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>46800</u>	<u>Other State Revenues</u>			
46851	State Revenue Sharing - TVA	\$ 376,281.00	\$ 432,730.00	\$ 375,000.00
46980	Other State Grants	\$ 2,972.00	\$ 95,158.00	\$ 2,500.00
	TOTAL OTHER STATE REVENUES	\$ 379,253.00	\$ 527,888.00	\$ 377,500.00
<u>47000</u>	<u>FEDERAL GOVERNMENT</u>			
47304	COVID-19 Grant #4	\$ -	\$ -	\$ -
47590	Other Federal Through State (ESP)	\$ 165,200.00	\$ 200,000.00	\$ 103,400.00
	TOTAL FEDERAL GOVERNMENT	\$ 165,200.00	\$ 200,000.00	\$ 103,400.00
<u>48000</u>	<u>Other Governments & Citizens Groups</u>			
48130	General Purpose Contributions (EESI)	\$ 502,057.00	\$ -	\$ -
	TOTAL OTHER GOV'T & CITIZENS GROUPS	\$ 502,057.00	\$ -	\$ -
<u>49000</u>	<u>Estimated Other Sources</u>			
49600	Proceeds from Sale of Capital Assets	\$ -	\$ 1,529,441.00	\$ -
49700	Insurance Recovery	\$ 84,927.00	\$ 172,460.00	\$ -
49800	Operating Transfers	\$ 104,627.00	\$ 100,000.00	\$ 80,000.00
	TOTAL ESTIMATED OTHER SOURCES	\$ 189,554.00	\$ 1,801,901.00	\$ 80,000.00
	Total Estimated Revenues	\$ 17,963,772.00	\$ 19,030,487.00	\$ 17,860,141.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED EXPENDITURES</u>				
<u>71100 Regular Instruction Program</u>				
116	Teachers	\$ 5,225,288.00	\$ 4,531,961.00	\$ 5,450,470.00
117	Career Ladder Program	\$ 15,825.00	\$ 13,000.00	\$ 15,000.00
128	Homebound	\$ -	\$ -	\$ 10,000.00
163	Educational Assistants	\$ 124,058.00	\$ 201,977.00	\$ 253,200.00
188	Bonus Payments	\$ 79,750.00	\$ 50,000.00	\$ 80,000.00
195	Certified Substitute Teachers	\$ 2,820.00	\$ 24,860.00	\$ 22,500.00
198	Non-Certified Substitutes	\$ 55,230.00	\$ 52,920.00	\$ 60,000.00
201	Social Security	\$ 324,252.00	\$ 306,636.00	\$ 365,253.00
204	State Retirement	\$ 440,809.00	\$ 400,555.00	\$ 397,046.00
207	Medical Insurance	\$ 798,383.00	\$ 716,647.00	\$ 890,000.00
210	Unemployment Compensation	\$ 9.00	\$ 9,000.00	\$ 50,000.00
212	Employer Medicare	\$ 76,028.00	\$ 72,000.00	\$ 85,422.00
217	Hybrid Stabilization Retirement	\$ 40,540.00	\$ 88,048.00	\$ 116,366.00
356	Tuition	\$ 7,081.00	\$ 572.00	\$ 8,800.00
399	Contracted Services	\$ 52,500.00	\$ 85,000.00	\$ 56,000.00
429	Instructional Supplies/Materials	\$ 81,036.00	\$ 95,000.00	\$ 131,360.00
449	Textbooks	\$ 17,258.00	\$ 66,000.00	\$ 250,000.00
471	Instructional Software	\$ 45,323.00	\$ 52,148.00	\$ 35,000.00
499	Other Supplies & Materials	\$ 10,533.00	\$ 25,000.00	\$ 25,000.00
722	Regular Instruction Equipment	\$ 119,600.00	\$ 73,304.00	\$ 85,000.00
TOTAL REGULAR INSTRUCTION PROGRAM		\$ 7,516,323.00	\$ 6,864,628.00	\$ 8,386,417.00
<u>71150 Alternative Instruction Program</u>				
116	Teachers	\$ 52,965.00	\$ 55,700.00	\$ 115,000.00
188	Bonus Payments	\$ 750.00	\$ 750.00	\$ 1,700.00
201	Social Security	\$ 3,292.00	\$ 3,515.00	\$ 7,235.00
204	State Retirement	\$ 5,533.00	\$ 4,927.00	\$ 10,141.00
207	Medical Insurance	\$ 7,151.00	\$ 7,435.00	\$ 14,000.00
212	Employer Medicare	\$ 770.00	\$ 822.00	\$ 1,692.00
499	Other Supplies/Materials	\$ -	\$ -	\$ 200.00
TOTAL ALTERNATIVE INSTRUCTION PROGRAM		\$ 70,461.00	\$ 73,149.00	\$ 149,968.00
<u>71200 Special Education Program</u>				
116	Teachers	\$ 668,591.00	\$ 698,000.00	\$ 784,612.00
117	Career Ladder Program	\$ -	\$ 1,000.00	\$ -
163	Educational Assistants	\$ 69,143.00	\$ 89,341.00	\$ 89,800.00
171	Speech Pathologist	\$ 164,264.00	\$ 172,710.00	\$ 190,000.00
188	Bonus Payments	\$ 15,000.00	\$ 7,750.00	\$ 15,000.00
201	Social Security	\$ 54,839.00	\$ 60,100.00	\$ 66,924.00
204	State Retirement	\$ 75,198.00	\$ 78,500.00	\$ 81,956.00
207	Medical Insurance	\$ 141,914.00	\$ 126,660.00	\$ 153,700.00
212	Employer Medicare	\$ 12,505.00	\$ 14,047.00	\$ 15,651.00
217	Hybrid Stabilization Retirement	\$ 5,850.00	\$ 6,520.00	\$ 11,868.00
399	Contracted Services	\$ 4,480.00	\$ -	\$ 11,500.00
TOTAL SPECIAL EDUCATION PROGRAM		\$ 1,211,784.00	\$ 1,254,628.00	\$ 1,421,011.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>71300 Career and Technical Education Program</u>				
116	Teachers	\$ 481,044.00	\$ 544,809.00	\$ 550,733.00
117	Career Ladder Program	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
188	Bonus Payments	\$ 7,000.00	\$ 7,750.00	\$ 7,500.00
201	Social Security	\$ 29,579.00	\$ 34,320.00	\$ 34,672.00
204	State Retirement	\$ 36,590.00	\$ 48,000.00	\$ 37,331.00
207	Medical Insurance	\$ 57,483.00	\$ 70,814.00	\$ 73,000.00
212	Employer Medicare	\$ 6,918.00	\$ 8,636.00	\$ 8,109.00
217	Hybrid Stabilization Retirement	\$ 6,231.00	\$ 10,519.00	\$ 13,000.00
355	Travel	\$ -	\$ 268.00	\$ 532.00
429	Instructional Supplies and Materials	\$ 16,943.00	\$ 23,565.00	\$ 20,300.00
471	Software	\$ -	\$ -	\$ 14,200.00
499	Other Supplies & Materials	\$ -	\$ 6,570.00	\$ 7,950.00
524	In-Service/Staff Development	\$ -	\$ 290.00	\$ 1,200.00
599	Other Charges	\$ -	\$ -	\$ -
730	Vocational Instruction Equipment	\$ -	\$ 115,726.00	\$ 67,308.00
TOTAL CAREER & TECHNICAL EDUCATION		\$ 642,788.00	\$ 872,267.00	\$ 836,835.00
<u>72000 Support Services</u>				
<u>72110 Attendance</u>				
105	Supervisor/Director	\$ 38,408.00	\$ 39,708.00	\$ 41,430.00
189	Other Salaries and Wages	\$ 8,977.00	\$ 5,600.00	\$ 65,000.00
201	Social Security	\$ 2,898.00	\$ 2,809.00	\$ 6,599.00
204	State Retirement	\$ 4,130.00	\$ 3,896.00	\$ 7,045.00
207	Medical Insurance	\$ 3,572.00	\$ 3,638.00	\$ 8,000.00
212	Employer Medicare	\$ 678.00	\$ 614.00	\$ 1,543.00
307	Communication	\$ 452.00	\$ 38.00	\$ -
355	Travel	\$ 1,401.00	\$ 1,000.00	\$ 1,500.00
499	Other Supplies and Materials	\$ 19,240.00	\$ 20,000.00	\$ 38,000.00
704	Attendance Equipment	\$ 570.00	\$ -	\$ 1,000.00
TOTAL ATTENDANCE		\$ 80,326.00	\$ 77,303.00	\$ 170,117.00
<u>72120 Health Services</u>				
105	Supervisor/Director	\$ 38,408.00	\$ 39,708.00	\$ 41,985.00
131	Medical Personnel	\$ 12,547.00	\$ 123,000.00	\$ 140,491.00
189	Other Salaries and Wages	\$ 4,700.00	\$ 6,250.00	\$ 9,000.00
201	Social Security	\$ 3,441.00	\$ 10,476.00	\$ 11,717.00
204	State Retirement	\$ 4,392.00	\$ 15,039.00	\$ 14,476.00
207	Medical Insurance	\$ 1,421.00	\$ 3,900.00	\$ 9,600.00
212	Employer Medicare	\$ 685.00	\$ 2,500.00	\$ 2,740.00
217	Hybrid Stabilization Retirement	\$ 1,521.00	\$ 3,073.00	\$ 2,200.00
307	Communication	\$ 76.00	\$ 1,900.00	\$ 2,000.00
355	Travel	\$ 4,017.00	\$ 4,300.00	\$ 9,800.00
399	Other Contracted Services	\$ 370.00	\$ -	\$ -
413	Drugs and Medical Supplies	\$ 1,342.00	\$ 600.00	\$ 800.00
499	Other Supplies and Materials	\$ 15,757.00	\$ 18,977.00	\$ 22,558.00
599	Other Charges	\$ -	\$ 1,250.00	\$ -
TOTAL HEALTH SERVICES		\$ 88,677.00	\$ 230,973.00	\$ 267,367.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>72130 Other Student Support</u>				
117	Career Ladder Program	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
123	Guidance Personnel	\$ 108,196.00	\$ -	\$ 231,900.00
188	Bonus Payments	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00
189	Safety Supervisor	\$ -	\$ -	\$ 50,000.00
201	Social Security	\$ 6,787.00	\$ 62.00	\$ 17,757.00
204	State Retirement	\$ 12,025.00	\$ 75.00	\$ 21,843.00
207	Medical Insurance	\$ 15,148.00	\$ -	\$ 25,000.00
212	Employer Medicare	\$ 1,690.00	\$ 14.00	\$ 4,153.00
217	Hybrid Stabilization Retirement	\$ 825.00	\$ 3.00	\$ 2,083.00
322	Evaluation and Testing	\$ 14,741.00	\$ 8,000.00	\$ 20,000.00
355	Travel	\$ -	\$ 4,000.00	
399	Other Contracted Services	\$ 2,304.00	\$ 2,415.00	\$ 2,500.00
499	Other Supplies and Materials	\$ 9,240.00	\$ 800.00	\$ 10,000.00
790	Other Equipment	\$ 405.00	\$ 38,475.00	\$ 38,475.00
	TOTAL OTHER STUDENT SUPPORT	\$ 174,361.00	\$ 57,844.00	\$ 428,211.00
<u>72210 Regular Instruction Program</u>				
105	Supervisor/Director	\$ 80,040.00	\$ 82,640.00	\$ 87,191.00
117	Career Ladder Program	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
129	Librarians	\$ 217,419.00	\$ 221,000.00	\$ 290,195.00
163	Educational Assistants	\$ 19,103.00	\$ -	\$ -
188	Bonus Payments	\$ 3,250.00	\$ 3,000.00	\$ 3,700.00
201	Social Security	\$ 19,384.00	\$ 19,976.00	\$ 23,813.00
204	State Retirement	\$ 31,379.00	\$ 26,300.00	\$ 34,068.00
207	Medical Insurance	\$ 27,380.00	\$ 29,000.00	\$ 40,000.00
212	Employer Medicare	\$ 4,533.00	\$ 4,490.00	\$ 5,569.00
217	Hybrid Stabilization Retirement	\$ -	\$ -	\$ 500.00
355	Travel	\$ 4,253.00	\$ 5,000.00	\$ 9,000.00
432	Library Books/Media	\$ 21,160.00	\$ 20,000.00	\$ 22,300.00
524	In Service/Staff Development	\$ 979.00	\$ 1,000.00	\$ 2,000.00
	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 431,880.00	\$ 415,406.00	\$ 521,336.00
<u>72220 Special Education Program</u>				
105	Supervisor/Director	\$ 38,408.00	\$ 39,708.00	\$ 41,985.00
117	Career Ladder Program	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00
124	Psychological Personnel	\$ 55,805.00	\$ 57,805.00	\$ 61,305.00
188	Bonus Payments	\$ 1,000.00	\$ -	\$ 1,000.00
201	Social Security	\$ 5,527.00	\$ 6,170.00	\$ 6,528.00
204	State Retirement	\$ 10,013.00	\$ 8,648.00	\$ 9,150.00
207	Medical Insurance	\$ 12,661.00	\$ 13,500.00	\$ 15,500.00
212	Employer Medicare	\$ 1,293.00	\$ 1,443.00	\$ 1,527.00
307	Communication	\$ 452.00	\$ 650.00	\$ 650.00
355	Travel	\$ 105.00	\$ -	\$ 1,200.00
	TOTAL SPECIAL EDUCATION PROGRAM	\$ 127,264.00	\$ 129,924.00	\$ 139,845.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>72230 Career and Technical Education Program</u>				
105	Supervisor/Director	\$ 4,725.00	\$ 4,974.00	\$ 5,847.00
201	Social Security	\$ 291.00	\$ 274.00	\$ 363.00
204	State Retirement	\$ 487.00	\$ 433.00	\$ 508.00
212	Employer Medicare	\$ 68.00	\$ 64.00	\$ 85.00
355	Travel	\$ 64.00	\$ 311.00	\$ 500.00
TOTAL CAREER AND TECHNICAL EDUCATION		\$ 5,635.00	\$ 6,056.00	\$ 7,303.00
<u>72250 Technology</u>				
105	Supervisor/Director	\$ 95,335.00	\$ 66,950.00	\$ 68,960.00
189	Other Salaries & Wages	\$ 96,310.00	\$ 114,675.00	\$ 101,000.00
201	Social Security	\$ 11,658.00	\$ 11,261.00	\$ 10,538.00
204	State Retirement	\$ 7,352.00	\$ 8,000.00	\$ 9,008.00
207	Medical Insurance	\$ 18,260.00	\$ 14,568.00	\$ 19,000.00
212	Employer Medicare	\$ 2,726.00	\$ 2,611.00	\$ 2,464.00
307	Communication	\$ 8,731.00	\$ 1,300.00	\$ 3,700.00
350	Internet Connectivity	\$ 63,354.00	\$ 49,363.00	\$ 78,000.00
355	Travel	\$ 1,361.00	\$ 1,300.00	\$ 2,500.00
399	Other Contracted Services	\$ 6,140.00	\$ 5,000.00	\$ 5,000.00
470	Cabling	\$ 8,825.00	\$ 10,425.00	\$ 8,000.00
471	Software	\$ 15,193.00	\$ 17,000.00	\$ 15,000.00
499	Other Supplies and Materials	\$ 587.00	\$ -	\$ 1,000.00
599	Other Charges	\$ 1,832.00	\$ 2,100.00	\$ 1,000.00
790	Other Equipment	\$ 164,544.00	\$ 123,613.00	\$ 110,000.00
TOTAL TECHNOLOGY		\$ 502,208.00	\$ 428,166.00	\$ 435,170.00
<u>72290 Other Programs</u>				
215	On-behalf Payments to OPEB	\$ 58,168.00	\$ -	\$ -
TOTAL OTHER PROGRAMS		\$ 58,168.00	\$ -	\$ -
<u>72310 Board of Education</u>				
191	Board and Committee Member Fees	\$ 7,200.00	\$ 480.00	\$ 480.00
201	Social Security	\$ 446.00	\$ 30.00	\$ 30.00
212	Employer Medicare	\$ 104.00	\$ 7.00	\$ 7.00
305	Audit Services	\$ 8,500.00	\$ 6,375.00	\$ 8,800.00
320	Dues and Memberships	\$ 7,328.00	\$ 7,425.00	\$ 7,000.00
331	Legal Services	\$ 5,215.00	\$ 5,000.00	\$ 7,500.00
502	Building and Contents Insurance	\$ 90,027.00	\$ 89,500.00	\$ 91,500.00
506	Liability Insurance	\$ 38,474.00	\$ 40,000.00	\$ 42,000.00
510	Trustee Commission	\$ 70,889.00	\$ 75,000.00	\$ 77,000.00
513	Workers' Compensation Insurance	\$ 48,719.00	\$ 69,000.00	\$ 74,500.00
533	Criminal Investigation of Applicants - TBI	\$ 8,701.00	\$ 7,000.00	\$ 8,000.00
599	Other Charges	\$ 6,400.00	\$ 5,800.00	\$ 9,000.00
TOTAL BOARD OF EDUCATION		\$ 292,003.00	\$ 305,617.00	\$ 325,817.00

Cannon County, Tennessee
General Purpose School (141)
Statement of Proposed Operations

47

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>72320</u>	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 88,800.00	\$ 88,800.00	\$ 110,000.00
117	Career Ladder Programs	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
127	Career Ladder Extended Contracts	\$ -	\$ 500.00	\$ -
161	Secretary(s)	\$ 37,501.00	\$ 37,008.00	\$ 38,200.00
162	Clerical Personnel	\$ 41,474.00	\$ 42,256.00	\$ 43,550.00
201	Social Security	\$ 9,965.00	\$ 10,550.00	\$ 12,013.00
204	State Retirement	\$ 10,600.00	\$ 11,787.00	\$ 14,066.00
207	Medical Insurance	\$ 34,901.00	\$ 44,817.00	\$ 38,000.00
212	Employer Medicare	\$ 2,287.00	\$ 2,467.00	\$ 2,809.00
307	Communication	\$ 6,413.00	\$ 6,000.00	\$ 6,000.00
320	Dues and Memberships	\$ 4,246.00	\$ 2,000.00	\$ 2,200.00
348	Postal Charges	\$ 986.00	\$ 2,800.00	\$ 3,000.00
355	Travel	\$ 1,868.00	\$ 2,000.00	\$ 3,000.00
399	Other Contracted Services	\$ 6,517.00	\$ 9,000.00	\$ 8,200.00
435	Office Supplies	\$ 3,216.00	\$ 5,000.00	\$ 7,200.00
701	Administration Equipment	\$ 1,316.00	\$ -	\$ 1,500.00
	TOTAL DIRECTOR OF SCHOOLS	\$ 251,090.00	\$ 265,985.00	\$ 291,738.00

<u>72410</u>	<u>Office of the Principal</u>			
104	Principals	\$ 500,539.00	\$ 369,199.00	\$ 412,175.00
117	Career Ladder Programs	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
139	Assistant Principals	\$ 161,172.00	\$ 351,000.00	\$ 360,000.00
161	Secretary(s)	\$ 234,582.00	\$ 217,558.00	\$ 227,500.00
201	Social Security	\$ 53,107.00	\$ 58,203.00	\$ 62,042.00
204	State Retirement	\$ 71,546.00	\$ 78,000.00	\$ 81,643.00
207	Medical Insurance	\$ 131,599.00	\$ 135,000.00	\$ 156,000.00
212	Employer Medicare	\$ 12,420.00	\$ 13,612.00	\$ 14,510.00
307	Communication	\$ 1,338.00	\$ 1,300.00	\$ 5,000.00
355	Travel	\$ 2,952.00	\$ 7,500.00	\$ 4,500.00
435	Office Supplies	\$ 488.00	\$ 1,500.00	\$ 1,500.00
524	In Service/Staff Development	\$ 1,750.00	\$ -	\$ -
599	Other Charges	\$ 343.00	\$ 1,100.00	\$ 1,500.00
701	Administrative Equipment	\$ -	\$ 1,100.00	\$ 2,000.00
	TOTAL OFFICE OF THE PRINCIPAL	\$ 1,172,836.00	\$ 1,236,072.00	\$ 1,329,370.00

<u>72510</u>	<u>Fiscal Services</u>			
316	Contribution to the Finance Office	\$ 105,175.00	\$ 109,744.00	\$ 116,295.00
	TOTAL FISCAL SERVICES	\$ 105,175.00	\$ 109,744.00	\$ 116,295.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>72610 Operation of Plant</u>				
105	Supervisor/Director - Facilities Coordinator	\$ 1,250.00	\$ 30,000.00	\$ 30,900.00
166	Custodial Personnel	\$ 227,943.00	\$ 207,926.00	\$ 255,000.00
201	Social Security	\$ 12,784.00	\$ 14,800.00	\$ 17,726.00
204	State Retirement	\$ 3,853.00	\$ 11,683.00	\$ 15,153.00
207	Medical Insurance	\$ 46,442.00	\$ 32,000.00	\$ 45,000.00
212	Employer Medicare	\$ 3,147.00	\$ 3,500.00	\$ 4,146.00
399	Other Contracted Services	\$ 80,466.00	\$ 64,000.00	\$ 66,000.00
415	Electricity	\$ 412,266.00	\$ 380,000.00	\$ 400,000.00
434	Natural Gas	\$ 45,039.00	\$ 47,000.00	\$ 55,000.00
454	Water and Sewer	\$ 51,241.00	\$ 70,000.00	\$ 70,000.00
499	Other Supplies and Materials	\$ 99,498.00	\$ 90,000.00	\$ 95,000.00
501	Boiler Insurance	\$ 2,885.00	\$ 2,300.00	\$ 3,000.00
720	Plant Operation Equipment	\$ 961.00	\$ 1,000.00	\$ 5,000.00
TOTAL OPERATION OF PLANT		\$ 987,775.00	\$ 954,209.00	\$ 1,061,925.00

72620 Maintenance of Plant

105	Supervisor/Director	\$ 1,250.00	\$ 35,000.00	\$ 30,900.00
167	Maintenance Personnel	\$ 99,618.00	\$ 94,500.00	\$ 116,010.00
201	Social Security	\$ 6,104.00	\$ 8,029.00	\$ 9,108.00
204	State Retirement	\$ 1,957.00	\$ 6,360.00	\$ 7,786.00
207	Medical Insurance	\$ 20,564.00	\$ 21,513.00	\$ 31,700.00
212	Employer Medicare	\$ 1,428.00	\$ 1,878.00	\$ 2,130.00
307	Communication	\$ 415.00	\$ 1,200.00	\$ 1,200.00
355	Travel	\$ -	\$ 1,200.00	\$ 1,200.00
399	Other Contracted Services	\$ 73,846.00	\$ 90,000.00	\$ 80,000.00
499	Other Supplies and Materials	\$ 36,991.00	\$ 40,000.00	\$ 60,000.00
599	Other Charges	\$ 1,591.00	\$ 3,425.00	\$ 1,600.00
701	Administration Equipment	\$ 33,401.00	\$ 37,219.00	\$ 25,000.00
717	Maintenance Equipment	\$ 996.00	\$ 4,100.00	\$ 25,000.00
TOTAL MAINTENANCE OF PLANT		\$ 278,161.00	\$ 344,424.00	\$ 391,634.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>72710</u>	<u>Transportation</u>			
105	Supervisor/Director	\$ 13,028.00	\$ 19,986.00	\$ 38,315.00
146	Bus Drivers	\$ 296,782.00	\$ 285,895.00	\$ 313,260.00
189	Other Salaries and Wages	\$ 49,075.00	\$ 52,000.00	\$ 49,500.00
201	Social Security	\$ 22,140.00	\$ 22,200.00	\$ 24,867.00
204	State Retirement	\$ 6,551.00	\$ 13,700.00	\$ 21,257.00
212	Employer Medicare	\$ 5,178.00	\$ 4,900.00	\$ 5,816.00
307	Communication	\$ 453.00	\$ 1,000.00	\$ 1,200.00
315	Contracts with Vehicle Owners	\$ 207,841.00	\$ 225,045.00	\$ 230,000.00
355	Travel	\$ 2,979.00	\$ 3,900.00	\$ 3,200.00
425	Gasoline	\$ 90,708.00	\$ 129,000.00	\$ 144,901.00
450	Tires and Tubes	\$ 11,469.00	\$ 9,200.00	\$ 15,000.00
453	Vehicle Parts	\$ 69,920.00	\$ 105,000.00	\$ 115,000.00
511	Vehicle and Equipment Insurance	\$ 22,507.00	\$ 23,700.00	\$ 25,500.00
599	Other Charges	\$ 8,122.00	\$ 33,000.00	\$ 23,000.00
729	Transportation Equipment	\$ -	\$ 110,000.00	\$ 110,000.00
	TOTAL TRANSPORTATION	\$ 806,753.00	\$ 1,038,526.00	\$ 1,120,816.00
<u>73100</u>	<u>Food Service (Summer Camp only)</u>			
165	Cafeteria Personnel	\$ -	\$ 4,000.00	\$ 4,300.00
201	Social Security	\$ -	\$ 248.00	\$ 267.00
204	State Retirement	\$ -	\$ 197.00	\$ 228.00
210	Unemployment Compensation	\$ -	\$ 12.00	\$ 12.00
212	Employer Medicare	\$ -	\$ 58.00	\$ 62.00
422	Food Supplies	\$ -	\$ -	\$ 1,000.00
499	Other Supplies and Materials	\$ -	\$ -	\$ 200.00
	TOTAL FOOD SERVICE (SUMMER CAMP)	\$ -	\$ 4,515.00	\$ 6,069.00
<u>73300</u>	<u>Operation of Non-Instructional Services</u>			
<u>73300</u>	<u>Community Services</u>			
105	Supervisor/Director	\$ 17,056.00	\$ 20,646.00	\$ 17,566.00
116	Teachers	\$ 20,932.00	\$ 49,000.00	\$ 30,000.00
163	Educational Assistants	\$ 22,013.00	\$ 150.00	\$ 29,000.00
189	Other Salaries and Wages	\$ 23,204.00	\$ 19,279.00	\$ 16,000.00
201	Social Security	\$ 5,024.00	\$ 5,522.00	\$ 5,739.00
204	State Retirement	\$ 3,141.00	\$ 4,373.00	\$ 5,816.00
212	Employer Medicare	\$ 1,272.00	\$ 1,293.00	\$ 1,342.00
217	Hybrid Stabilization Retirement	\$ 114.00	\$ 490.00	\$ 200.00
355	Travel	\$ 102.00	\$ 1,000.00	\$ 1,000.00
429	Instructional Supplies and Materials	\$ 768.00	\$ 3,000.00	\$ 3,500.00
524	In Service/Staff Development	\$ -	\$ -	\$ 1,000.00
599	Other Charges	\$ 1,300.00	\$ 350.00	\$ 500.00
790	Other Equipment	\$ -	\$ 500.00	\$ 500.00
	TOTAL COMMUNITY SERVICES	\$ 94,926.00	\$ 105,603.00	\$ 112,163.00

General Purpose School (141)

Statement of Proposed Operations

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>73400 Early Childhood Education</u>				
105	Supervisor/Director	\$ 38,408.00	\$ 39,708.00	\$ 41,984.00
116	Teachers	\$ 170,900.00	\$ 192,900.00	\$ 209,000.00
162	Clerical Personnel	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
163	Educational Assistants	\$ 60,049.00	\$ 33,660.00	\$ 34,500.00
188	Bonus Payments	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00
198	Non-Certified Substitute Teachers	\$ 1,440.00	\$ 3,400.00	\$ 3,000.00
201	Social Security	\$ 15,813.00	\$ 17,277.00	\$ 18,258.00
204	State Retirement	\$ 20,846.00	\$ 21,169.00	\$ 22,130.00
207	Medical Insurance	\$ 57,093.00	\$ 39,715.00	\$ 45,000.00
212	Employer Medicare	\$ 3,694.00	\$ 4,154.00	\$ 4,314.00
217	Hybrid Stabilization Retirement	\$ 704.00	\$ 1,890.00	\$ 2,020.00
355	Travel	\$ 284.00	\$ 400.00	\$ 1,000.00
399	Other Contracted Services	\$ 8,055.00	\$ 1,650.00	\$ 6,000.00
422	Food Supplies	\$ 90.00	\$ -	\$ -
429	Instructional Supplies and Materials	\$ 21,890.00	\$ 48,982.00	\$ 17,700.00
722	Regular Instruction Equipment	\$ 14,196.00	\$ -	\$ -
TOTAL EARLY CHILDHOOD EDUCATION		\$ 421,462.00	\$ 413,905.00	\$ 413,906.00
<u>76000 Capital Outlay</u>				
<u>76100 Regular Capital Outlay</u>				
304	Architects	\$ 96,835.00	\$ 42,763.00	\$ 20,000.00
399	Other Contracted Services	\$ -	\$ -	\$ -
706	New Construction	\$ -	\$ 3,033,797.00	\$ -
707	Building Improvements	\$ 1,496,263.00	\$ 756,517.00	\$ 330,000.00
TOTAL OTHER PROGRAMS		\$ 1,593,098.00	\$ 3,833,077.00	\$ 350,000.00
TOTAL EXPENDITURES		\$ 16,913,154.00	\$ 19,022,021.00	\$ 18,283,313.00
<u>80000 Debt Service</u>				
<u>82130 Education</u>				
612	Principal on Other Loans (EESI)	\$ -	\$ 90,300.00	\$ 90,756.00
<u>82230 Education</u>				
613	Interest on Other Loans (EESI)	\$ -	\$ 7,260.00	\$ 6,804.00
TOTAL DEBT SERVICE		\$ -	\$ 97,560.00	\$ 97,560.00
<u>99100 Other Uses</u>				
<u>99100 Transfers Out</u>				
590	Transfers to Other Funds (Food Svc)	\$ 1,100,000.00	\$ 68,259.00	\$ -
TOTAL OTHER PROGRAMS		\$ 1,100,000.00	\$ 68,259.00	\$ -
TOTAL EXPENDITURES AND OTHER USES		\$ 18,013,154.00	\$ 19,187,840.00	\$ 18,380,873.00
Excess of Revenues Over/Under				
Estimated Expenditures		\$ (49,382.00)	\$ (157,353.00)	\$ (520,732.00)
Estimated Beginning Fund Balance July 1		\$ 5,732,829.00	\$ 5,683,447.00	\$ 5,526,094.00
Estimated Fund Balance June 30		\$ 5,683,447.00	\$ 5,526,094.00	\$ 5,005,362.00

Food Service Fund (143)Statement of Proposed Operations**FOOD SERVICE**For the Fiscal Year Ending June 30, 2024

Account No.	Description	Audited 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>43000</u>	<u>Charges for Current Services</u>			
<u>43500</u>	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 32,225.00	\$ 35,000.00	\$ 35,000.00
43522	Lunch Payments - Adults	\$ 20,850.00	\$ 18,000.00	\$ 18,000.00
43523	Income from Breakfast	\$ 7,632.00	\$ 9,000.00	\$ 9,000.00
43525	A la carte Sales	\$ 36,555.00	\$ 32,000.00	\$ 32,000.00
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 97,262.00	\$ 94,000.00	\$ 94,000.00
<u>44000</u>	<u>Other Local Revenues</u>			
<u>44100</u>	<u>Recurring Items</u>			
44110	Investment Income	\$ 115.00	\$ 100.00	\$ 100.00
44170	Miscellaneous Refunds	\$ 758.00	\$ 1,000.00	\$ 1,000.00
<u>44500</u>	<u>Nonrecurring Items</u>			
44570	Contributions and Gifts - No Kid Hungry	\$ 3,000.00	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 3,873.00	\$ 1,100.00	\$ 1,100.00
<u>46000</u>	<u>State of Tennessee</u>			
<u>46500</u>	<u>State Education Funds</u>			
46520	School Food Service	\$ 9,653.00	\$ 9,000.00	\$ 9,000.00
46980	Other State Grants	\$ -	\$ -	\$ -
	TOTAL STATE OF TENNESSEE	\$ 9,653.00	\$ 9,000.00	\$ 9,000.00
<u>47000</u>	<u>Federal Government</u>			
<u>47100</u>	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 835,073.00	\$ 750,000.00	\$ 750,000.00
47112	USDA Commodities	\$ 74,046.00	\$ 74,332.00	\$ 77,132.00
47113	Breakfast	\$ 333,012.00	\$ 350,000.00	\$ 350,000.00
47114	USDA Other	\$ 69,203.00	\$ 16,000.00	\$ 50,000.00
47115	USDA F.S. Equip Grant - Reauthorization	\$ -	\$ -	\$ -
	TOTAL FEDERAL GOVERNMENT	\$ 1,311,334.00	\$ 1,190,332.00	\$ 1,227,132.00
<u>49000</u>	<u>Other Sources (Non-revenue)</u>			
<u>49800</u>	<u>Transfer In</u>			
	TOTAL OTHER SOURCES	\$ -	\$ -	\$ -
	Total Estimated Revenues	\$ 1,422,122.00	\$ 1,294,432.00	\$ 1,331,232.00

ESTIMATED EXPENDITURES**73000** **Operation of Non-Instructional Services****73100** **Food Service**

105	Supervisor/Director	\$ 56,520.00	\$ 62,000.00	\$ 70,000.00
119	Accountants/Bookkeepers	\$ 14,400.00	\$ 20,000.00	\$ 20,350.00
165	Cafeteria Personnel	\$ 333,381.00	\$ 345,000.00	\$ 345,000.00
201	Social Security	\$ 23,559.00	\$ 25,000.00	\$ 25,000.00
204	State Retirement	\$ 7,479.00	\$ 10,000.00	\$ 18,000.00

Food Service FundStatement of Proposed Operations (Cont)

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
73100	<i>Food Service (con't)</i>			
207	Medical Insurance	\$ 80,075.00	\$ 100,000.00	\$ 100,000.00
210	Unemployment Compensation	\$ 535.00	\$ 1,000.00	\$ 1,000.00
212	Employer Medicare	\$ 5,534.00	\$ 6,500.00	\$ 6,500.00
307	Communication	\$ 8.00	\$ 50.00	\$ 50.00
336	Maintenance & Repair Services - Equipment	\$ 10,969.00	\$ 10,000.00	\$ 20,000.00
355	Travel	\$ 553.00	\$ 200.00	\$ 500.00
399	Other Contracted Services	\$ 7,067.00	\$ 5,000.00	\$ 5,000.00
422	Food Supplies	\$ 436,753.00	\$ 450,000.00	\$ 500,000.00
435	Office Supplies	\$ 765.00	\$ 1,000.00	\$ 1,000.00
469	Commodities	\$ 74,046.00	\$ 74,332.00	\$ 77,132.00
499	Other Supplies and Materials	\$ 52,859.00	\$ 30,000.00	\$ 100,000.00
524	In Service - Staff Development	\$ -	\$ 500.00	\$ 500.00
599	Other Charges	\$ 80.00	\$ 1,500.00	\$ 1,500.00
710	Food Service Equipment	\$ 4,602.00	\$ 5,000.00	\$ 10,000.00
<i>Total Estimated Expenditures</i>		\$ 1,109,185.00	\$ 1,147,082.00	\$ 1,301,532.00
<i>Excess of Estimated Revenues Over/Under Estimated Expenditures</i>		\$ 312,937.00	\$ 147,350.00	\$ 29,700.00
<i>Estimated Beginning Fund Balance July 1</i>		\$ 171,523.00	\$ 484,460.00	\$ 631,810.00
<i>Estimated Ending Fund Balance June 30</i>		\$ 484,460.00	\$ 631,810.00	\$ 661,510.00

Cannon County, Tennessee
General Debt Service Fund (151)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2024

53

GENERAL
DEBT SERVICE

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
40000	Local Taxes			0.0131
40100	County Property Taxes			
40110	Current Property Tax	\$ 53,522.00	\$ 56,500.00	\$ 58,475.00
40120	Trustee's Collections - Prior Year	\$ 2,898.00	\$ 2,800.00	\$ 3,000.00
40130	Circuit/Clerk & Master Collections-Prior Year	\$ 1,293.00	\$ 1,000.00	\$ 700.00
40140	Interest and Penalty	\$ 503.00	\$ 400.00	\$ 400.00
40163	Payments In Lieu of Taxes - Other	\$ 30.00	\$ 77.00	\$ -
40200	County Local Option Taxes			
40266	Litigation Tax - Jail	\$ 70,395.00	\$ 70,000.00	\$ 70,000.00
40320	Bank Excise Tax	\$ 177.00	\$ 200.00	\$ 250.00
	Total Local Taxes	\$ 128,818.00	\$ 130,977.00	\$ 132,825.00
	Total Estimated Revenues	\$ 128,818.00	\$ 130,977.00	\$ 132,825.00
<u>ESTIMATED EXPENDITURES</u>				
82100	Principal on Debt			
82110	General Government			
602	Principal on Notes	\$ -	\$ -	\$ -
	TOTAL GENERAL GOVERNMENT	\$ -	\$ -	\$ -
82200	Interest on Debt			
82210	General Government			
604	Interest on Notes	\$ -	\$ -	\$ -
	TOTAL GENERAL GOVERNMENT	\$ -	\$ -	\$ -
82300	Other Debt Service			
82310	General Government			
510	Trustee's Commission	\$ 1,941.00	\$ 2,000.00	\$ 2,000.00
	TOTAL GENERAL GOVERNMENT	\$ 1,941.00	\$ 2,000.00	\$ 2,000.00
99100	Transfers Out			
590	Transfer to Education Capital Projects	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
	TOTAL TRANSFERS OUT	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
	Total Estimated Expenditures	\$ 101,941.00	\$ 102,000.00	\$ 102,000.00
	Excess of Estimated Revenues			
	Over/Under Estimated Expenditures	\$ 26,877.00	\$ 28,977.00	\$ 30,825.00
	Estimated Beginning Fund Balance July 1	\$ 604,317.00	\$ 631,194.00	\$ 660,171.00
	Estimated Ending Fund Balance June 30	\$ 631,194.00	\$ 660,171.00	\$ 690,996.00
12200	Notes Receivable - Long Term (911)	\$ 5,541.00	\$ 5,541.00	\$ 5,541.00

Cannon County, Tennessee
General Capital Projects Fund (171)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2024

54

**CAPITAL
PROJECTS**

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>40000 Local Taxes</u>				0.0310
<u>40100 County Property Taxes</u>				
40110	Current Property Tax	\$ 224,345.00	\$ 226,500.00	\$ 138,000.00
40120	Trustee's Collections - Prior Year	\$ 2,055.00	\$ 4,540.00	\$ 2,500.00
40130	Circuit/Ck & Master Collections - Prior Year	\$ 891.00	\$ 1,084.00	\$ 800.00
40140	Interest and Penalty	\$ 666.00	\$ 1,000.00	\$ 800.00
40163	Payments in Lieu of Taxes - Other	\$ 119.00	\$ 307.00	\$ 200.00
	TOTAL LOCAL TAXES	\$ 228,076.00	\$ 233,431.00	\$ 142,300.00
<u>40300 Statutory Local Taxes</u>				
40320	Bank Excise Tax	\$ 393.00	\$ 434.00	\$ 400.00
	TOTAL LOCAL TAXES	\$ 393.00	\$ 434.00	\$ 400.00
<u>44000 Other Local Revenues</u>				
44170	Miscellaneous Refunds	\$ 2,519.00	\$ 2,916.00	
44540	Sale of Property (Bradyville Post Ofc)	\$ 154,040.00	\$ -	\$ -
44570	Contributions & Gifts (For Fire Trucks)	\$ 100,000.00	\$ -	\$ -
	TOTAL LOCAL REVENUES	\$ 254,040.00	\$ 2,916.00	\$ -
<u>46000 State of Tennessee</u>				
<u>46800 Other State Revenues</u>				
46980	Other State Grants (22/23 Fire;23/24 Election Office)	\$ -	\$ 45,000.00	\$ 125,000.00
46980	Other State Grants (23/24 Health Dept)	\$ -	\$ -	\$ 64,817.00
46990	Other State Revenues (Governor's R&R)	\$ 317,168.00	\$ -	\$ -
	TOTAL STATE OF TENNESSEE	\$ 317,168.00	\$ 45,000.00	\$ 189,817.00
<u>47000 Federal Government</u>				
47180	Community Development (CDBG-Water Tower)	\$ 338,753.00	\$ 77,001.00	\$ -
47401	American Rescue Plan #1 (Sheriff's Dept)	\$ -	\$ 200,673.00	\$ 214,598.00
	TOTAL FEDERAL GOVERNMENT	\$ 338,753.00	\$ 277,674.00	\$ 214,598.00
<u>49000 Other Sources</u>				
49700	Insurance Recovery (Adam's Bldg)	\$ 4,707	\$ -	\$ -
49700	Insurance Recovery (Ambulance Svc)	\$ -	\$ 57,440.00	\$ -
49700	Insurance Recovery (Convenience Ctr)	\$ 2,645	\$ -	\$ -
49700	Insurance Recovery (EMA)	\$ 38,185	\$ 2,418.00	\$ -
49700	Insurance Recovery (Sheriff)	\$ 263,523	\$ -	\$ -
49700	Insurance Recovery (Senior Ctr)	\$ 33,479	\$ -	\$ -
	TOTAL OTHER SOURCES	\$ 342,539.00	\$ 59,858.00	\$ -
	Total Estimated Revenues	\$ 1,480,969.00	\$ 619,313.00	\$ 547,115.00

Cannon County, Tennessee
Capital Projects Fund (171)
Statement of Proposed Operations

55

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED EXPENDITURES</u>				
<u>51000 General Government</u>				
<u>51800 County Buildings</u>				
321	Engineering Services	\$ -	\$ 8,907.00	\$ 5,000.00
321	Engineering Services - ADA	\$ -	\$ 3,588.00	\$ 3,000.00
335	Maintenance & Repair - Buildings	\$ 151,037.00	\$ 157,800.00	\$ 82,491.00
335	Maintenance & Repair - ADA	\$ 4,986.00	\$ -	\$ -
499	Other Supplies & Materials - GRNT (Health Dept 23/24)	\$ 52,451.00	\$ -	\$ 64,817.00
510	Trustee Commission	\$ 4,546.00	\$ 4,695.00	\$ 3,600.00
599	Other Charges (Governor's Support Grant)	\$ 54,297.00	\$ 38,188.00	\$ 135,152.00
599	Other Charges (Governor's Support Grant - ADA)	\$ 40,886.00	\$ 32,820.00	\$ -
599	Other Charges (Election Ofc Grant)	\$ -	\$ -	\$ 125,000.00
599	Other Charges (Fire Dept Grant)	\$ -	\$ -	\$ 45,000.00
707	Building Improvements (Governors R&R)	\$ 11,279.00	\$ -	\$ 305,889.00
718	Vehicles (Fire Dept)	\$ 136,438.00	\$ 35,550.00	\$ 25,000.00
718	Vehicles (Ambulance Service)	\$ -	\$ 44,198.00	\$ -
790	Other Equipment (Adam's Bldg)	\$ 3,584.00	\$ -	\$ -
790	Other Equipment (Ambulance Svc)	\$ -	\$ 57,090.00	\$ -
790	Other Equipment (Convenience Ctr)	\$ 1,250.00	\$ -	\$ -
790	Other Equipment (EMA)	\$ 1,650.00	\$ 31,318.00	\$ 5,217.00
790	Other Equipment (Sheriff)	\$ 809.00	\$ 7,537.00	\$ 248,826.00
790	Other Equipment (Senior Center)	\$ 33,479.00	\$ -	\$ -
TOTAL GENERAL GOVERNMENT		\$ 496,692.00	\$ 421,691.00	\$ 1,048,992.00
<u>58831 American Rescue Plan Grant #1</u>				
599	Other Charges (Sheriff's Dept)	\$ -	\$ 200,673.00	\$ 214,598.00
TOTAL CAPITAL OUTLAY		\$ -	\$ 200,673.00	\$ 214,598.00
<u>76100 Capital Outlay</u>				
599	Other Charges (Water Tower - CDBG)	\$ 338,753.00	\$ 77,001.00	\$ -
TOTAL CAPITAL OUTLAY		\$ 338,753.00	\$ 77,001.00	\$ -
Total Estimated Expenditures		\$ 835,445.00	\$ 699,365.00	\$ 1,263,590.00
Excess of Estimated Revenues				
Over/Under Estimated Expenditures		\$ 645,524.00	\$ (80,052.00)	\$ (716,475.00)
Estimated Beginning Fund Balance July 1		\$ 365,601.00	\$ 1,011,125.00	\$ 931,073.00
Estimated Ending Fund Balance June 30		\$ 1,011,125.00	\$ 931,073.00	\$ 214,598.00

Education Capital Projects Fund (177)Statement of Proposed OperationsFor the Fiscal Year Ending June 30, 2023**EDUCATION
CAPITAL
PROJECTS**

Account No.	Description	Audited 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>40000 Local Taxes</u>				
<u>40200 County Local Option Taxes</u>				
40240	Wheel Tax (Forty)	\$ -	\$ 289,690.00	\$ 585,000.00
40240	Wheel Tax (Ten)		\$ 76,172.00	\$ 150,000.00
40285	Adequate Facilities Tax	\$ 92,338.00	\$ 150,000.00	\$ 150,000.00
	TOTAL LOCAL OPTION TAXES	\$ 92,338.00	\$ 515,862.00	\$ 885,000.00
<u>44100 Recurring Items</u>				
44170	Miscellaneous Refunds	\$ 14,903.00	\$ -	\$ -
	TOTAL OTHER LOCAL REVENUES	\$ 14,903.00	\$ -	\$ -
<u>49000 Other Sources</u>				
49800	Transfers In (From Fund 151)	\$ -	\$ 100,000.00	\$ 100,000.00
49800	Transfers In (From Fund 156)	\$ -	\$ 1,395,538.00	\$ -
	TOTAL OTHER SOURCES	\$ -	\$ 1,495,538.00	\$ 100,000.00
	Total Estimated Revenues	\$ 107,241.00	\$ 2,011,400.00	\$ 985,000.00
<u>ESTIMATED EXPENDITURES</u>				
<u>72000 Support Services</u>				
<u>72610 Maintenance of Plant</u>				
321	Engineering Services	\$ 107,516.00	\$ -	\$ -
335	Maintenance & Repair - Buildings	\$ -	\$ 5,000.00	\$ 92,000.00
509	Refunds	\$ -	\$ 61.00	\$ 500.00
510	Trustee Commission	\$ 923	\$ 2,300.00	\$ 2,500.00
	TOTAL MAINTENANCE OF PLANT	\$ 108,439	\$ 7,361.00	\$ 95,000.00
<u>80000 Debt Service</u>				
<u>82130 Education</u>				
612	Principal on Other Loans Payable (Schools)	\$ -	\$ 707,000.00	\$ 720,000.00
	TOTAL EDUCATION	\$ -	\$ 707,000.00	\$ 720,000.00
<u>82230 Education</u>				
510	Trustee Commission	\$ -	\$ 2,000	\$ 8,000
613	Interest on Other Loans Payable (Schools)	\$ -	\$ 28,900.00	\$ 43,640.00
	TOTAL EDUCATION	\$ -	\$ 30,900.00	\$ 51,640.00
	Total Estimated Expenditures	\$ 108,439.00	\$ 745,261.00	\$ 866,640.00
	Excess of Estimated Revenues			
	Over/Under Estimated Expenditures	\$ (1,198.00)	\$ 1,266,139.00	\$ 118,360.00
	Estimated Beginning Fund Balance July 1	\$ 48,207.00	\$ 47,009.00	\$ 1,313,148.00
	Estimated Ending Fund Balance June 30	\$ 47,009.00	\$ 1,313,148.00	\$ 1,431,508.00

Cannon County, Tennessee
Other Capital Projects (189)
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2024

57

**OTHER
CAPITAL
PROJECTS**

Account No.	Description	Actual 2021/2022	Estimated 2022/2023	Estimated 2023/2024
<u>ESTIMATED REVENUES</u>				
<u>44100</u>	<u>Recurring Items</u>			
44131	Commissary Sales	\$ 32,321.00	\$ 38,000.00	\$ 35,000.00
	TOTAL RECURRING ITEMS	\$ 32,321.00	\$ 38,000.00	\$ 35,000.00
	Total Estimated Revenues	\$ 32,321.00	\$ 38,000.00	\$ 35,000.00
<u>ESTIMATED EXPENDITURES</u>				
<u>54000</u>	<u>Public Safety</u>			
54210	Jail			
304	Architects	\$ -	\$ -	\$ 275,000.00
399	Other Contracted Services	\$ -	\$ 25,000.00	\$ 10,000.00
	TOTAL JAIL	\$ -	\$ 25,000.00	\$ 285,000.00
	Total Estimated Expenditures	\$ -	\$ 25,000.00	\$ 285,000.00
	Excess of Estimated Revenues			
	Over/Under Estimated Expenditures	\$ 32,321.00	\$ 13,000.00	\$ (250,000.00)
	Estimated Beginning Fund Balance July 1	\$ 219,978.00	\$ 252,299.00	\$ 265,299.00
	Estimated Ending Fund Balance June 30	\$ 252,299.00	\$ 265,299.00	\$ 15,299.00