

WAYNE COUNTY, TENNESSEE

THE BUDGET

FOR THE YEAR ENDING
JUNE 30, 2024

FINAL DRAFT V2

**RESOLUTION FIXING THE TAX LEVY IN
WAYNE COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2023**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Wayne County, Tennessee, assembled in special session on this 29th of June, 2023, that the combined property tax rate for Wayne County, Tennessee for the year beginning July 1, 2023, shall be \$1.9173 on each \$100 of taxable property, which is to provide revenues for each of the following funds and otherwise conform to the following:

<u>FUND</u>	<u>Rate</u>
County General	\$ 1.0233
Solid Waste	0.2300
General Purpose School	0.5700
General Debt Service	0.0940
Total	<u>\$ 1.9173</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 to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED that proceeds from the Wholesale Beer Tax shall be allocated two-thirds to the County General Fund and one-third to the Solid Waste Fund.

SECTION 4. BE IT FURTHER RESOLVED that the proceeds from Bank Excise Tax shall be deposited into the County General Fund.

SECTION 5. BE IT FURTHER RESOLVED that the proceeds from State Beer Tax shall be deposited into the County General Fund.

SECTION 6. BE IT FURTHER RESOLVED that \$175,000 in State Revenue Sharing-TVA Funds shall be deposited into the Public Utilities Fund 204, \$65,000 shall be deposited into the Special Revenue Fund for Resort District Fund 128, \$100,000 shall be deposited into the Solid Waste Fund 116, \$30,000 shall be deposited into the Capital Project Fund 171 and the remainder shall be deposited into the County General Fund.

SECTION 7. BE IT FURTHER RESOLVED that interest earned on County investments shall be deposited into the County General Fund.

SECTION 8. BE IT FURTHER RESOLVED that proceeds from Local Option Sales Tax shall be distributed according to inter-local contracts and agreements.

SECTION 9. BE IT FURTHER RESOLVED that revenues derived from the Wheel Tax shall be distributed as follows: 50% shall be distributed to the Debt Service Fund 151, one-third shall be distributed to the Highway Fund 131 and the remainder shall be distributed to the County General Fund.

SECTION 10. BE IT FURTHER RESOLVED that all revenues derived from the Tennessee River Resort District Act shall be distributed according to the inter-local contracts and agreements. The County portion shall be divided equally between the County General Fund and the Special Revenue Fund for Resort District 128.

SECTION 11. BE IT FURTHER RESOLVED that all In-Lieu of Taxes shall be deposited into the County General Fund.

SECTION 12. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Wayne County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 13. 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 June 29, 2023.

Motion to Adopt: Sherrie Powers Second: Colby McDonald

Votes: Ayes: 13 Nays: 0 Pass: ✓ Absent: 1

Jim Mangubat
Jim Mangubat, Chairman

Attest: Stan Horton
Stan Horton, County Clerk



**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF WAYNE COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Wayne County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the Wayne County Legislative Body recognizes the various nonprofit charitable organizations providing services in Wayne County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Wayne County, on this the 29th day of June 2023.

SECTION 1. That ninety one thousand seven hundred ten dollars (\$91,710) be appropriated to nonprofit organizations in Wayne County as reflected below.

No.	Agency	Amount
101-55170-316	A KIDS PLACE/CHILD ADVOCACY	\$ 2,500.00
101-55310-316	COLUMBIA AREA MENTAL HEALTH-CENTERSTONE	9,000.00
101-55590-316	THE SHELTER	2,000.00
101-55590-316	COLLINWOOD HELP CENTER	1,500.00
101-55590-316	HELPING HANDS	1,500.00
101-55590-316	BUTTERFLY FOUNDATION	500.00
101-55590-316	COUNTRY ROAD ANIMAL SHELTER	2,000.00
101-55590-316	DEPT OF HUMAN SERVICES-VOCATIONAL TRAINING (REHAB)	1,500.00
101-56300-316	WAYNE COUNTY SENIOR CITIZENS	24,000.00
101-56300-316	CLIFTON AREA SENIORS	12,000.00
101-56900-316	BUFFALO RIVER SERVICES	16,000.00
101-57300-326	TENNESSEE DIVISION OF FORESTRY	2,000.00
101-57500-316	SOIL CONSERVATION	4,875.00
101-58500-316	SOUTH CENTRAL HUMAN RESOURCES	1,635.00
128-58110-316	SOUTH CENTRAL TENNESSEE TOURISM	500.00
128-58110-316	JOINT ECONOMIC & COMMUNITY DEVELOPMENT BOARD	5,000.00
128-58110-316	WAYNE COUNTY WELCOME CENTER	1,500.00
128-58110-316	TENNESSEE TRAILS	3,700.00
Total		\$ 91,710.00

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

1. That the non-profit charitable organization to which funds are appropriated **shall be** required to file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.

2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefitting the general welfare of the residents of the Wayne County.

3. That it is the expressed interest of the County Commission of Wayne County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

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

Passed this 29th day of June, 2023.

Motion to Adopt: Tom Mathis Second: Colby McDonald

Votes: Ayes: 12 Nays: 1 Pass: ✓ Absent: 1

Jim Mangubat
Jim Mangubat, Chairman

Attest: Stan Horton
Stan Horton, County Clerk



**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES AND AGENCIES OF WAYNE COUNTY, TENNESSEE, FOR THE YEAR BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Wayne County, Tennessee, assembled in special session on the 29th 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 Wayne County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2023 and ending June 30, 2024, according to the following schedule:

GENERAL FUND

51100 County Commission	\$ 87,067
51300 County Mayor/Executive	219,264
51500 Election Commission	176,334
51600 Register of Deeds	152,960
51800 County Buildings	521,913
51900 Other General Administration	114,695
52300 Property Assessor's Office	184,176
52310 Reappraisal Program	14,750
52400 County Trustee's Office	195,442
52500 County Clerk's Office	180,051
53100 Circuit Court	282,047
53300 General Sessions Court	316,076
53330 Drug Court	8,500
53400 Chancery Court	172,847
53500 Juvenile Court	50,244
53700 Judicial Commissioners	60,865
53910 Probation Services	59,104
53920 Courtroom Security	61,285
54110 Sheriff's Department	2,449,015
54150 Drug Enforcement	8,112
54210 Jail	1,983,984
54240 Juvenile Services	8,339
54250 Work Release Program	3,500
54320 Rural Fire Protection	95,775

54410 Civil Defense	6,000
54490 Other Emergency Management	63,677
54610 County Coroner/Medical Examiner	40,489
54710 Public Safety Grants Program	7,689
54900 Other Public Safety	500
55110 Local Health Center	48,730
55140 Nursing Home	400,000
55170 Alcohol and Drug Programs	4,000
55190 Other Local Health Services	162,425
55310 Regional Mental Health Center	9,000
55590 Other Local Welfare Services	9,000
55720 Sanitation Education/Information	51,266
56300 Senior Citizens Assistance	42,000
56500 Libraries	189,318
56900 Other Social, Cultural, and Recreational	16,000
57100 Agricultural Extension Service	103,895
57300 Forest Service	2,000
57500 Soil Conservation	47,715
58190 Other Economic and Community Development	36,648
58300 Veterans' Services	15,223
58400 Other Charges	308,000
58500 Contributions to Other Agencies	1,659
58600 Employee Benefits	497,000
58900 Miscellaneous	96,333
Total General Fund	<u>\$ 9,564,912</u>

SOLID WASTE FUND

55759 Other Waste Disposal	\$ 1,202,034
Total Solid Waste Fund	<u>\$ 1,202,034</u>

DRUG CONTROL FUND

54150 Drug Enforcement	\$ 17,255
99100 Transfers Out	5,000
Total Drug Control Fund	<u>\$ 22,255</u>

OTHER GENERAL GOVERNMENT SPECIAL REVENUE FUND (ARPA)

91401 American Rescue Plan Act Grant # 1	\$ 1,013,178
--	--------------

Total General Government Special Revenue Fund (ARPA)	\$ 1,013,178
<u>OTHER SPECIAL REVENUE FUND (RESORT DISTRICT)</u>	
58110 Tourism	\$ 79,790
58111 Tourism - Resort District	\$ 63,000
58190 Other Economic and Community Development	63,313
Total Other Special Revenue Fund (Resort District)	\$ 206,103
<u>HIGHWAY/PUBLIC WORKS FUND</u>	
61000 Administration	\$ 249,427
62000 Highway and Bridge Maintenance	1,822,995
63100 Operation and Maintenance of Equipment	805,176
65000 Other Charges	236,000
66000 Employee Benefits	264,551
68000 Capital Outlay	896,000
99100 Transfers Out	73,945
Total Highway/Public Works Fund	\$ 4,348,095
<u>GENERAL PURPOSE SCHOOL FUND</u>	
<u>Instruction</u>	
71100 Regular Instruction Program	\$ 10,484,006
71150 Alternative Instruction Program	73,522
71200 Special Instruction Program	1,683,962
71300 Career and Technical Education Program	612,023
<u>Support Services</u>	
72110 Attendance	46,038
72120 Health Services	323,058
72130 Other Student Support	517,027
72210 Regular Instruction Program	548,980
72220 Special Education Program	429,665
72230 Career and Technical Education Program	179,902
72250 Technology	157,631
72310 Board of Education	242,197
72320 Director of Schools	208,527
72410 Office of the Principal	913,668
72510 Fiscal Services	85,890
72610 Operation of Plant	1,713,154

72620 Maintenance of Plant	504,738
72710 Transportation	1,273,691
<u>Operation of Non-Instructional Services</u>	
73300 Community Services	113,891
73400 Early Childhood Education	814,433
82130 Debt Service	196,833
91300 Education Capital Projects	161,432
Total General Purpose School Fund	<u>\$ 21,284,267</u>

CENTRAL CAFETERIA FUND

73100 Food Service	\$ 1,476,000
Total Central Cafeteria Fund	<u>\$ 1,476,000</u>

GENERAL DEBT SERVICE FUND

82110 Principal - General Government	\$ 371,800
82120 Principal - Highways and Streets	\$ 172,250
82130 Principal - Education	1,752,545
82210 Interest - General Government	121,613
82220 Interest - Highways and Streets	32,978
82230 Interest - Education	96,878
82310 Other Debt Service - General Government	38,925
Total General Debt Service Fund	<u>\$ 2,586,989</u>

GENERAL CAPITAL PROJECTS - 171

Total General Capital Projects-171	<u>\$ 500</u>
------------------------------------	---------------

HIGHWAY CAPITAL PROJECTS FUND

91200 Highway and Street Capital Projects	\$ 500
Total Highway Capital Project Fund	<u>\$ 500</u>

PUBLIC UTILITY FUND

58190 Other Economic and Community Development	\$ 182,029
82210 Interest on Debt	17,023
Total Public Utility Fund	<u>\$ 199,052</u>

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for the separate projects within the fund by the Wayne County Board of Education.

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund for the No Child Left Behind Act (NCLB) shall be the budget approved for the separate projects within the fund by the Wayne County Board of Education.

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund for the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Wayne County Board of Education and the Tennessee Department of Education.

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

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law. One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

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

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

SECTION 6. BE IT FURTHER RESOLVED that the county 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 and 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 individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. 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 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year beginning July 1, 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year beginning July 1, 2023. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the year at June 30, 2024.

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

SECTION 10. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this June 29, 2023.

Motion to Adopt: Tom Mathis Second: Patrick Butler

Votes:

Ayes: 13 Nays: 0 Pass: ✓ Absent: 1

Jim Mangubat
Jim Mangubat, Chairman

Attest: Stan Horton
Stan Horton, County Clerk



ESTIMATED PROPERTY TAX COLLECTIONS

	Proposed Tax Rate	Amount of Levy	Reserve for Uncollected - 3.5%	Net Estimated Collection
County General	1.0233	4,054,903	141,922	3,912,981
Solid Waste	0.2300	911,392	31,899	879,494
General Purpose School	0.5700	2,258,668	79,053	2,179,614
General Debt Service	0.0940	372,482	13,037	359,445
		-	-	-
Total Tax Levy	1.9173	7,597,445	265,911	7,331,534

2022 Assessment

Total Real & Personal Property	349,682,925
Public Utilities	46,574,566
Total Assessment (rounded to nearest \$1,000)	396,257,491
Allowance for Contested Taxes	-
Assessed Value To Use	396,257,491
Apply Tax Rate	1.9173
Collections if 100% collected	7,597,445
Apply estimate of reasonable delinquency percentage	(265,911)
Estimated Collections	<u>\$ 7,331,534</u>

Net penny calculation

Estimated collections	\$ 7,331,534
Per \$100 of assessment (at full value)	<u>\$ 39,626</u>
Per \$100 of assessment (at 95.5%)	<u>\$ 38,239</u>

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
<u>REVENUES</u>							
40000	LOCAL TAXES						
40100	COUNTY PROPERTY TAXES						
40110	CURRENT PROPERTY TAX	3,137,357	3,444,116	3,412,906	3,912,981	3,912,981	
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR	98,896	114,055	95,524	105,000	105,000	
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS	48,507	52,929	29,683	50,000	50,000	
40140	INTEREST & PENALTY	18,029	20,149	15,794	19,000	19,000	
40161	PAYMENTS IN-LIEU-OF TAXES-TVA	23,731	22,711	20,793	23,000	23,000	
	TOTAL COUNTY PROPERTY TAXES	3,326,520	3,653,960	3,574,700	4,109,981	4,109,981	
40200	COUNTY LOCAL OPTION TAXES						
40240	WHEEL TAX	150,450	146,160	153,260	155,000	155,000	
40250	LITIGATION TAX - GENERAL	41,884	41,851	40,006	42,000	42,000	
40260	LITIGATION TAX - SPECIAL PURPOSE	8,635	9,560	8,148	9,000	9,000	
40266	LITIGATION TAX - JAIL, WORKHOUSE, OR COURTHOUSE	16,272	16,028	13,550	16,500	16,500	
40267	LITIGATION TAX - VICTIM-OFFENDER MEDIATION CENTER	2,768	2,456	2,653	3,000	3,000	
40268	LITIGATION TAX - COURTROOM SECURITY	36,511	37,246	36,075	37,000	37,000	
40270	BUSINESS TAX	142,421	100,980	141,367	144,000	144,000	
40275	MIXED DRINK TAX	3,260	3,557	4,084	3,500	3,500	
40290	OTHER COUNTY LOCAL OPTION TAXES	39,839	40,179	38,746	40,000	40,000	
	TOTAL COUNTY LOCAL OPTION TAXES	442,040	398,017	437,889	450,000	450,000	
40300	STATUTORY LOCAL TAXES						
40320	BANK EXCISE TAX	90,958	79,560	140,727	142,000	142,000	
40330	WHOLESALE BEER TAX	62,687	82,368	62,112	70,000	70,000	
	TOTAL STATUTORY LOCAL TAXES	153,645	161,928	202,839	212,000	212,000	
	TOTAL LOCAL TAXES	3,922,205	4,213,905	4,215,429	4,771,981	4,771,981	
41000	LICENSES & PERMITS						
41100	LICENSES						
41110	MARRIAGE LICENSES	385	400	340	350	350	
41140	CABLE TV FRANCHISE	22,328	12,581	27,427	27,000	27,000	

GENERAL FUND (101)		Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
	TOTAL LICENSES	22,713	12,981	27,768	27,350	27,350	
41500	PERMITS						
41510	BEER PERMITS	1,568	1,196	1,473	1,600	1,600	
	TOTAL PERMITS	1,568	1,196	1,473	1,600	1,600	
	TOTAL LICENSES & PERMITS	24,281	14,177	29,241	28,950	28,950	
42000	FINES, FORFEITURES & PENALTIES						
42100	CIRCUIT COURT						
42110	FINES	2,658	4,142	450	3,000	3,000	
42120	OFFICERS COSTS	1,938	1,973	3,129	2,500	2,500	
42140	DRUG CONTROL FINES	12,485	8,260	10,903	13,000	13,000	
42141	DRUG COURT FEES	2,011	1,202	1,370	2,000	2,000	
42150	JAIL FEES	1,016	1,507	2,004	2,000	2,000	
42180	DUI TREATMENT FINES	322	400	154	250	250	
42190	DATA ENTRY FEE - CIRCUIT COURT	480	386	693	450	450	
	TOTAL CIRCUIT COURT	20,910	17,870	18,704	23,200	23,200	
42200	CRIMINAL COURT						
42280	DUI TREATMENT FINES	48	183	95	100	100	
	TOTAL CRIMINAL COURT	48	183	95	100	100	
42300	GENERAL SESSIONS COURT						
42310	FINES	8,636	12,799	7,057	9,000	9,000	
42311	FINES FOR LITTERING	261	345	238	250	250	
42320	OFFICERS COSTS	11,755	18,073	11,917	12,000	12,000	
42330	GAME & FISH FINES	954	454	1,705	1,200	1,200	
42340	DRUG CONTROL FINES	4,689	5,908	4,608	5,000	5,000	
42341	DRUG COURT FEES	4,174	6,974	6,703	7,000	7,000	
42350	JAIL FEES	6,566	10,924	6,919	7,000	7,000	
42351	INTERPRETER FEE	24,334	38,564	26,358	27,000	27,000	
42380	DUI TREATMENT FINES	3,510	3,458	3,026	3,500	3,500	
42390	DATA ENTRY FEE - GENERAL SESSIONS COURT	6,054	5,945	5,714	6,000	6,000	
	TOTAL GENERAL SESSIONS COURT	70,933	103,444	74,245	77,950	77,950	

GENERAL FUND (101)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
42400	JUVENILE COURT							
42410	FINES		602	262	1,470	1,000	1,000	
42420	OFFICERS COSTS		874	954	642	800	800	
42451	INTERPRETER FEE		200	934	-	200	200	
42490	DATA ENTRY FEE - JUVENILE COURT		168	215	100	150	150	
	TOTAL JUVENILE COURT		1,844	2,365	2,212	2,150	2,150	
42500	CHANCERY COURT							
42520	OFFICERS COSTS		1,839	2,376	4,448	4,000	4,000	
42530	DATA ENTRY FEE - CHANCERY COURT		2,118	2,159	1,720	2,000	2,000	
	TOTAL CHANCERY COURT		3,957	4,535	6,167	6,000	6,000	
42600	OTHER COURTS IN COUNTY							
42651	INTERPRETER FEE		5,492	9,358	5,899	6,000	6,000	
	TOTAL OTHER COURTS IN COUNTY		5,492	9,358	5,899	6,000	6,000	
	TOTAL FINES, FORFEITURES & PENALTIES		103,184	137,755	107,321	115,400	115,400	
43000	CHARGES FOR CURRENT SERVICES							
43100	GENERAL SERVICE CHARGES							
43170	WORK RELEASE CHARGES FOR BOARD		27,854	6,305	60,156	65,000	65,000	
	TOTAL GENERAL SERVICE CHARGES		27,854	6,305	60,156	65,000	65,000	
43300	FEES							
43350	COPY FEES		560	43	40	300	300	
43360	LIBRARY FEES		4,104	3,593	3,012	4,000	4,000	
43366	GREENBELT LATE APPLICATION FEE		650	725	350	500	500	
43370	TELEPHONE COMMISSIONS		41,210	15,000	42,039	15,000	15,000	Funds Lt position
43392	DATA PROCESSING FEE - REGISTER		6,982	6,101	5,764	7,000	7,000	
43393	PROBATION FEES		54,398	73,327	54,731	55,000	55,000	
43394	DATA PROCESSING FEE - SHERIFF		802	1,045	899	850	850	
43395	SEXUAL OFFENDER REGISTRATION FEE - SHERIFF		1,590	1,678	1,290	1,500	1,500	
43396	DATA PROCESSING FEE - COUNTY CLERK		1,359	524	815	1,500	1,500	
43399	VEHICLE REGISTRATION REINSTATEMENT FEES		1,035	150	715	1,000	1,000	
	TOTAL FEES		112,690	102,186	109,656	86,650	86,650	

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
TOTAL CHARGES FOR CURRENT SERVICES		140,544	108,491	169,811	151,650	151,650	
44000	OTHER LOCAL REVENUE						
44100	RECURRING ITEMS						
44110	INVESTMENT INCOME	108,816	103,432	325,000	410,000	410,000	
44120	LEASE/RENTALS	9,260	7,200	7,200	7,200	7,200	T-Mobile for Rural Fire
44120	LEASE/RENTALS		50,000	50,000	50,000	50,000	Maury Regional
44120	LEASE/RENTALS				9,000	9,000	Fairline Drive
44120	LEASE/RENTALS				4,200	4,200	Hwy 64 East (Sweet C)
44120	LEASE/RENTALS		2,755	2,755	2,755	2,755	Industrial Park
44131	COMMISSARY SALES	177,789	15,000	217,423	15,000	15,000	Funds Lt position
44146	E-RATE FUNDING			1,612	-	-	
44170	MISCELLANEOUS REFUNDS	65,404	28,248	50,061	40,000	40,000	
	TOTAL RECURRING ITEMS	361,269	206,635	654,051	538,155	538,155	
44500	NONRECURRING ITEMS						
44530	SALE OF EQUIPMENT	2,809		5,533	-	-	
44540	SALE OF PROPERTY	431,558			-	-	
44570	CONTRIBUTIONS & GIFTS	1,000	2,000	1,000	1,000	1,000	
	TOTAL NONRECURRING ITEMS	435,367	2,000	6,533	1,000	1,000	
44990	OTHER LOCAL REVENUES						
	TOTAL OTHER LOCAL REVENUE	796,636	208,635	660,584	539,155	539,155	
45000	FEES RECEIVED FROM COUNTY OFFICIALS						
45500	FEES IN-LIEU OF SALARY						
45510	COUNTY CLERK	210,263	202,321	213,828	215,000	215,000	
45520	CIRCUIT COURT CLERK	23,870	25,501	26,560	25,000	25,000	
45540	GENERAL SESSIONS COURT CLERK	74,143	84,691	76,608	77,000	77,000	
45550	CLERK & MASTER	46,236	63,864	46,188	48,000	48,000	
45560	JUVENILE COURT CLERK	14,754	11,912	7,891	15,000	15,000	
45580	REGISTER	97,705	72,698	60,793	98,000	98,000	
45590	SHERIFF	11,843	13,665	13,674	14,000	14,000	
45610	TRUSTEE	231,174	266,311	295,189	300,000	300,000	

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
TOTAL FEES IN-LIEU-OF SALARY		709,988	740,963	740,731	792,000	792,000	
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		709,988	740,963	740,731	792,000	792,000	
46000	STATE OF TENNESSEE						
46100	GENERAL GOVERNMENT GRANTS						
46110	JUVENILE SERVICES PROGRAM	9,000	9,000	9,000	9,000	9,000	YSOff
	TOTAL GENERAL GOVERNMENT GRANTS	9,000	9,000	9,000	9,000	9,000	
46200	PUBLIC SAFETY GRANTS						
46290	OTHER PUBLIC SAFETY GRANTS	31,675	8,000	28,443	16,000	16,000	Hwy Safety
	TOTAL PUBLIC SAFETY GRANTS	31,675	8,000	28,443	16,000	16,000	
46300	HEALTH & WELFARE GRANTS						
46310	HEALTH DEPARTMENT PROGRAMS	101,417	122,400	122,400	162,425	162,425	
	TOTAL HEALTH & WELFARE GRANTS	101,417	122,400	122,400	162,425	162,425	
46400	PUBLIC WORKS GRANTS						
46430	LITTER PROGRAM	42,839	46,000	19,737	42,000	42,000	
	TOTAL PUBLIC WORKS GRANTS	42,839	46,000	19,737	42,000	42,000	
46800	OTHER STATE REVENUE						
46820	INCOME TAX	5,885					
46821	RESORT DISTRICT SALES TAX	90,240	87,600	93,426	95,000	95,000	
46830	BEER TAX	19,194	18,272	13,888	20,000	20,000	
46835	VEHICLE CERTIFICATE OF TITLE FEES	6,777	3,824	19,625	20,000	20,000	
46840	ALCOHOLIC BEVERAGE TAX	92,256	85,883	94,209	95,000	95,000	
46845	OPIOD SETTLEMENT FUNDS			123,505		-	
46851	STATE REVENUE SHARING - TVA	479,148	477,584	484,092	490,000	490,000	
46852	STATE REVENUE SHARING-TELECOMMUNICATIONS	20,299	20,484	19,776	21,000	21,000	
46855	STATE SHARED SPORTS GAMING PRIVILEGE TAX	10,163	3,358	15,782	16,000	16,000	
46870	EMERGENCY HOSPITAL - PRISONERS	6,159	3,497	36,677	21,000	21,000	
46890	PRISONER TRANSPORTATION	1,450	943	1,650	1,500	1,500	
46915	CONTRACTED PRISONER BOARDING	960,989	705,024	759,330	908,688	908,688	
46960	REGISTRAR'S SALARY SUPPLEMENT	11,373	17,050	20,168	20,000	20,000	
46980	OTHER STATE GRANTS	675,824	75,470	21,508	75,000	75,000	

GENERAL FUND (101)				Audit	Budget	Estimated	Department	Commission	Notes
				2022	2023	2023	Request	Approval	
							2024	2024	
46990	OTHER STATE REVENUES			12,888	9,000	13,945	9,000	9,000	Soil Cons
	TOTAL OTHER STATE REVENUE			2,392,645	1,507,989	1,717,582	1,792,188	1,792,188	
	TOTAL STATE OF TENNESSEE			2,577,576	1,693,389	1,897,162	2,021,613	2,021,613	
47000 FEDERAL GOVERNMENT									
47100 FEDERAL THROUGH STATE									
47235	HOMELAND SECURITY GRANTS				12,000	12,000	12,000	12,000	Civil Def
47250	LAW ENFORCEMENT GRANTS						169,000	169,000	
47303	COVID-19 GRANT #3			8,599		10,546		-	
47306	COVID-19 GRANT A			47,300				-	Emerg Mgmt
47307	COVID-19 GRANT B			7,892				-	
47590	OTHER FEDERAL THROUGH STATE			17,350	15,000	17,458		-	
	TOTAL FEDERAL THROUGH STATE			81,141	27,000	40,004	181,000	181,000	
	TOTAL FEDERAL GOVERNMENT			81,141	27,000	40,004	181,000	181,000	
48000 OTHER GOVERNMENTS & CITIZENS GROUPS									
48100 OTHER GOVERNMENTS									
48110	PRISONER BOARD			130,862		104,103	125,000	125,000	SRO
48130	CONTRIBUTIONS			160,973	280,000	280,000	280,000	280,000	
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS			291,835	280,000	384,103	405,000	405,000	
49000 OTHER SOURCES (NON-REVENUE)									
49700	INSURANCE RECOVERY			79,868		9,275			Drug Control ARPA Payroll Assisted Living
49800	TRANSFERS IN				5,000				
49800	TRANSFERS IN			6,059		251,824			
49800	TRANSFERS IN				598,000	423,937	626,600	626,600	
	TOTAL OTHER SOURCES (NON-REVENUE)			85,927	603,000	685,036	626,600	626,600	
	TOTAL REVENUES AND OTHER SOURCES			8,733,317	8,027,315	8,929,422	9,633,349	9,633,349	

EXPENDITURES

50000GENERAL COUNTY OPERATIONS

Retirement Rate =

GENERAL FUND (101)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
51100	COUNTY COMMISSION							3.64%
161	SECRETARY(IES)		4,635	4,500	4,547	4,775	4,500	
191	BOARD AND COMMITTEE MEMBERS FEES		9,400	24,000	13,905	16,800	16,800	
196	IN-SERVICE TRAINING				200	500	500	
201	SOCIAL SECURITY		870	1,767	1,156	1,369	1,352	
204	PENSIONS		280	272	287	192	182	
210	UNEMPLOYMENT COMPENSATION		41	27	46	50	50	
212	EMPLOYER MEDICARE		204	413	270	320	316	
302	ADVERTISING		2,665	2,200	1,842	2,200	2,200	
305	AUDIT SERVICES		6,655	6,817	6,817	6,817	6,817	
307	COMMUNICATION		30,849	21,918	24,635	-	-	
316	CONTRIBUTIONS				100	100	100	
320	DUES AND MEMBERSHIPS		1,550	1,550	1,550	1,550	1,550	
324	FINANCIAL ADVISORY SERVICES		16,250	18,750	18,750	12,500	12,500	
331	LEGAL SERVICES		11,950	15,000	15,000	35,000	35,000	
349	PRINTING, STATIONERY, AND FORMS			500	746	500	500	
355	TRAVEL		2,427	4,000	4,152	3,500	3,500	
505	JUDGMENTS			2,000	1,206	1,200	1,200	
508	PREMIUMS ON CORPORATE SURETY BONDS		14	100	100			
599	OTHER CHARGES		2,821		554			
	TOTAL COUNTY COMMISSION		90,611	103,815	95,862	87,373	87,067	
51300	COUNTY MAYOR/EXECUTIVE							
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		90,416	95,168	95,168	100,157	100,157	
119	ACCOUNTANTS / BOOKKEEPERS		31,004	30,680	33,162	36,920	33,162	
122	PURCHASING PERSONNEL		26,500	25,584	28,634	31,824	30,090	
185	EDUCATIONAL INCENTIVE - OTHER COUNTY EMPLOYEES		3,000	3,000	3,000	4,500	4,500	COCTP/CCFO
186	LONGEVITY PAY		500	600	600	700	700	
196	IN-SERVICE TRAINING		500	1,000	200	1,000	1,000	
201	SOCIAL SECURITY		9,374	9,674	9,967	10,856	10,516	
204	PENSIONS		9,161	9,440	9,726	6,374	6,174	
205	EMPLOYEE & DEPENDENT INSURANCE		180		180	180	180	
210	UNEMPLOYMENT COMPENSATION		102	84	147	150	150	
212	EMPLOYER MEDICARE		2,192	2,262	2,331	2,539	2,459	
302	ADVERTISING		152		111	75	75	
307	COMMUNICATION		1,775	1,750	1,323	1,600	1,600	

GENERAL FUND (101)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
317	DATA PROCESSING SERVICES		22,095	24,074	24,074	25,294	25,294	
320	DUES AND MEMBERSHIPS		1,550	1,550	1,650	1,650	1,650	
349	PRINTING, STATIONERY, AND FORMS		471	400				
351	RENTALS		25	25	25	25	25	
355	TRAVEL		1,689	1,000	344	1,000	1,000	
435	OFFICE SUPPLIES		88					
437	PERIODICALS		64	32	32	32	32	
508	PREMIUMS ON CORPORATE SURETY BONDS		60					
599	OTHER CHARGES		536					
719	OFFICE EQUIPMENT		2,000	1,000	490	500	500	
	TOTAL COUNTY MAYOR/EXECUTIVE		203,434	207,323	211,164	225,376	219,264	
51500	ELECTION COMMISSION							
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		70,454	74,156	74,156	78,044	78,044	2 people (\$10.66/hr)
169	PART-TIME PERSONNEL		13,154	13,792	21,179	13,792	13,792	
186	LONGEVITY PAY		325	350	350	350	350	
192	ELECTION COMMISSION		1,820	5,000	3,774	5,000	5,000	
193	ELECTION WORKER		400	30,000	23,249	30,000	30,000	
196	IN-SERVICE TRAINING		-	3,000		3,000	3,000	
201	SOCIAL SECURITY		5,221	7,830	7,608	8,072	8,072	
204	PENSIONS		4,262	7,641	7,424	4,739	4,739	
205	EMPLOYEE & DEPENDENT INSURANCE		180		180	-	-	
210	UNEMPLOYMENT COMPENSATION		95	313	132	150	150	
212	EMPLOYER MEDICARE		1,221	1,831	1,779	1,888	1,888	
302	ADVERTISING		1,629	2,500	2,424	2,500	2,500	
307	COMMUNICATION		1,199	1,400	1,056	1,400	1,400	
317	DATA PROCESSING SERVICES		15,502	20,000	12,153	20,000	20,000	
320	DUES AND MEMBERSHIPS			400		400	400	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT			500	180	500	500	
349	PRINTING, STATIONERY, AND FORMS		203	1,000	743	1,000	1,000	
351	RENTALS			1,000	1,000	1,000	1,000	
355	TRAVEL			3,000		3,000	3,000	
435	OFFICE SUPPLIES			1,500	138	1,500	1,500	
499	OTHER SUPPLIES & MATERIALS		1,474					
599	OTHER CHARGES		188					
	TOTAL ELECTION COMMISSION		117,327	175,214	157,523	176,334	176,334	

GENERAL FUND (101)		Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
51600	REGISTER OF DEEDS						
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER	78,282	82,396	82,396	86,716	86,716	
162	CLERICAL PERSONNEL	22,959	22,172	20,979	29,120	27,040	1 person (\$10.66/hr)
169	PART-TIME PERSONNEL	5,896	6,000	5,931	7,500	8,835	1 person (\$10.66/hr)
186	LONGEVITY PAY	350	400		100	100	
201	SOCIAL SECURITY	6,600	6,880	6,777	7,653	7,607	
204	PENSIONS	6,041	6,714	6,613	4,493	4,466	
210	UNEMPLOYMENT COMPENSATION	130	80	170	250	250	
212	EMPLOYER MEDICARE	1,544	1,609	1,585	1,790	1,779	
302	ADVERTISING	67	250	111	250	250	
307	COMMUNICATION	1,505	2,250	1,323	2,250	2,250	
312	CONTRACTS WITH PRIVATE AGENCIES		300		300	300	
317	DATA PROCESSING SERVICES		1,500		1,500	1,500	
320	DUES AND MEMBERSHIPS		587	705	705	705	
334	MAINTENANCE AGREEMENTS	8,132	8,000	6,086	8,000	8,000	
349	PRINTING, STATIONERY, AND FORMS	1,688	2,500	2,503	2,500	2,500	
351	RENTALS	161	162	162	162	162	Lockbox
435	OFFICE SUPPLIES	361	500		500	500	
508	PREMIUMS ON CORPORATE SURETY BONDS			60			
599	OTHER CHARGES			14			
719	OFFICE EQUIPMENT		500	4,253			
	TOTAL REGISTER OF DEEDS	133,716	142,800	139,667	153,789	152,960	

51800	COUNTY BUILDINGS						
105	SUPERVISOR/DIRECTOR	33,093	33,056	32,456	37,253	33,056	
166	CUSTODIAL PERSONNEL	22,173	22,171	21,747	26,333	31,199	
167	MAINTENANCE PERSONNEL	11,000	21,424	3,213	21,424	30,452	
186	LONGEVITY PAY	900	1,000	950	1,100	1,100	
199	OTHER PER DIEM AND FEES			1,259	2,400	2,400	
201	SOCIAL SECURITY	4,125	4,814	3,697	5,488	6,089	
204	PENSIONS	3,766	4,698	3,607	3,222	3,575	
205	EMPLOYEE & DEPENDENT INSURANCE	180		180	180	180	
210	UNEMPLOYMENT COMPENSATION	103	126	81	150	150	
212	EMPLOYER MEDICARE	965	1,126	865	1,283	1,424	
307	COMMUNICATION	602	1,000	758	1,260	1,260	

GENERAL FUND (101)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
312	CONTRACTS WITH PRIVATE AGENCIES		29,578	30,000	30,592	38,750	38,750	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		63,389	35,000	28,937	70,000	70,000	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		12,979	21,000	17,164	22,000	22,000	
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT							
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		589	2,000	687	1,500	1,500	
347	PEST CONTROL				8,204	12,000	12,000	
350	INTERNET CONNECTIVITY					25,578	25,578	Admin & CJC
351	RENTALS		49		50	2,250	2,250	
355	TRAVEL			100				
410	CUSTODIAL SUPPLIES		3,304	6,000	1,176	5,000	5,000	
415	ELECTRICITY		150,122	150,000	134,804	150,000	150,000	
423	FUEL OIL				1,643	50	50	
425	GASOLINE		3,123	3,000	1,314	2,000	2,000	
452	UTILITIES		69,167	75,000	61,968	78,000	78,000	
499	OTHER SUPPLIES & MATERIALS		286		227			
599	OTHER CHARGES		2,807					
707	BUILDING IMPROVEMENTS		1,020	2,500		2,500	2,500	
790	OTHER EQUIPMENT		5,065		1,340	1,400	1,400	
799	OTHER CAPITAL OUTLAY		63,837		21,826			
TOTAL COUNTY BUILDINGS			482,222	414,015	378,741	511,121	521,913	

51900 OTHER GENERAL ADMINISTRATION

121	DATA PROCESSING PERSONNEL		48,472	56,739	43,451	56,739	56,739	
186	LONGEVITY PAY		450	500	475			
201	SOCIAL SECURITY		2,837	3,549	2,723	3,518	3,518	
204	PENSIONS		2,320	3,463	2,657	2,065	2,065	
210	UNEMPLOYMENT COMPENSATION		105	340	113	150	150	
212	EMPLOYER MEDICARE		664	830	637	823	823	
312	CONTRACTS WITH PRIVATE AGENCIES			1,000	701	600	600	
320	DUES AND MEMBERSHIPS		1,205	4,198	3,554	4,000	4,000	
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT		1,779	2,000	1,117	1,500	1,500	
348	POSTAL CHARGES		20,893	26,000	20,790	26,000	26,000	
435	OFFICE SUPPLIES		7,807	15,000	10,575	15,000	15,000	
499	OTHER SUPPLIES & MATERIALS					300	300	
790	OTHER EQUIPMENT		766			4,000	4,000	
TOTAL OTHER GENERAL ADMINISTRATION			87,298	113,619	86,792	114,695	114,695	

GENERAL FUND (101)		Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
52300	PROPERTY ASSESSOR'S OFFICE						
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER	78,282	82,396	82,396	86,716	86,716	2 people (\$12.02/hr)
162	CLERICAL PERSONNEL	41,158	50,000	48,321	58,240	60,318	
186	LONGEVITY PAY	650	700	550	800	800	
191	BOARD AND COMMITTEE MEMBERS FEES	1,050	700	700	700	700	
196	IN-SERVICE TRAINING	-	200	200	200	200	
201	SOCIAL SECURITY	7,313	8,308	8,194	9,093	9,222	
204	PENSIONS	6,942	8,107	7,996	5,338	5,414	
205	EMPLOYEE & DEPENDENT INSURANCE	180					
210	UNEMPLOYMENT COMPENSATION	124	378	146	150	150	
212	EMPLOYER MEDICARE	1,710	1,943	1,916	2,127	2,157	
302	ADVERTISING	139	200	111	200	200	
307	COMMUNICATION	1,122	1,800	819	1,800	1,800	
309	CONTRACTS WITH GOVERNMENT AGENCIES	8,069	8,200	7,505	8,200	8,200	
312	CONTRACTS WITH PRIVATE AGENCIES	7,260	6,250	4,545	6,250	6,250	
320	DUES AND MEMBERSHIPS		400		400	400	
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT		200	65	200	200	
349	PRINTING, STATIONERY, AND FORMS	600	500	593	500	500	
351	RENTALS		50		50	50	
355	TRAVEL		500		500	500	
425	GASOLINE		250		-	-	
499	OTHER SUPPLIES & MATERIALS	333					
599	OTHER CHARGES	21		24			
719	OFFICE EQUIPMENT		400		400	400	
	TOTAL PROPERTY ASSESSOR'S OFFICE	154,953	171,481	164,080	181,863	184,176	
52310	REAPPRAISAL PROGRAM						
312	CONTRACTS WITH PRIVATE AGENCIES	7,500	7,500	6,566	7,500	7,500	
317	DATA PROCESSING SERVICES		7,000		7,000	7,000	
355	TRAVEL		250		250	250	
599	OTHER CHARGES	126					
	TOTAL REAPPRAISAL PROGRAM	7,626	14,750	6,566	14,750	14,750	
52400	COUNTY TRUSTEE'S OFFICE						

GENERAL FUND (101)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		78,282	82,396	82,396	86,716	86,716	2 people
162	CLERICAL PERSONNEL		44,346	44,346	42,765	60,986	56,162	
186	LONGEVITY PAY		300	400	150	250	250	
201	SOCIAL SECURITY		7,553	7,883	7,769	9,173	8,874	
204	PENSIONS		7,437	7,692	7,581	5,385	5,210	
205	EMPLOYEE & DEPENDENT INSURANCE		165		45			
210	UNEMPLOYMENT COMPENSATION		126	378	180	150	150	
212	EMPLOYER MEDICARE		1,767	1,844	1,817	2,145	2,075	
302	ADVERTISING		142	1,000	233	1,000	1,000	
307	COMMUNICATION		1,528	2,000	1,512	2,000	2,000	
317	DATA PROCESSING SERVICES		13,628	15,186	12,911	14,000	14,000	
320	DUES AND MEMBERSHIPS		707	710	759	710	710	
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT			500		500	500	
349	PRINTING, STATIONERY, AND FORMS		7,619	8,500	8,983	10,000	10,000	
351	RENTALS		45	45	45	45	45	
355	TRAVEL			150	266	750	750	
435	OFFICE SUPPLIES		178	675	977	1,000	1,000	
508	PREMIUMS ON CORPORATE SURETY BONDS		4,202	4,500	4,879	5,000	5,000	
599	OTHER CHARGES				12			
719	OFFICE EQUIPMENT		4,182	1,000		1,000	1,000	
TOTAL COUNTY TRUSTEE'S OFFICE			172,207	179,204	173,280	200,811	195,442	

52500	COUNTY CLERK'S OFFICE							
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		78,282	82,396	82,396	86,716	86,716	2 people
106	DEPUTY(IES)		44,355	44,346	47,813	60,986	54,082	
169	PART-TIME PERSONNEL		1,270	1,024	1,280	1,024	1,024	
186	LONGEVITY PAY		400	500	500	600	600	
201	SOCIAL SECURITY		7,501	7,952	8,183	9,258	8,830	
204	PENSIONS		7,520	7,760	7,985	5,435	5,184	
205	EMPLOYEE & DEPENDENT INSURANCE		360					
210	UNEMPLOYMENT COMPENSATION		134	126	144	150	150	
212	EMPLOYER MEDICARE		1,754	1,860	1,914	2,165	2,065	
302	ADVERTISING		92		111			
307	COMMUNICATION		1,293	1,700	1,086	1,500	1,500	
320	DUES AND MEMBERSHIPS		687	745	745	745	745	
334	MAINTENANCE AGREEMENTS		12,504	12,939	12,939	14,036	14,036	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		110	200		200	200	

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
349	PRINTING, STATIONERY, AND FORMS	2,322	1,800	2,205	2,200	2,200	
351	RENTALS	19	40	29	19	19	
435	OFFICE SUPPLIES	1,668	600	1,203	1,000	1,000	
719	OFFICE EQUIPMENT		1,500	1,099	1,700	1,700	
	TOTAL COUNTY CLERK'S OFFICE	160,271	165,488	169,631	187,735	180,051	
53100	CIRCUIT COURT						
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER	78,282	82,396	82,396	86,716	86,716	Currently 1/Requesting 3 5 people
106	DEPUTY(IES)	44,506	44,346	36,075	87,360	43,022	
169	PART-TIME PERSONNEL	17,130	29,052	20,976	43,498	32,704	
186	LONGEVITY PAY	900	1,000	250	350	350	
194	JURY AND WITNESS EXPENSE	3,733	40,000	5,199	40,000	40,000	
201	SOCIAL SECURITY	8,725	12,201	8,984	15,991	12,573	
204	PENSIONS	6,594	11,906	8,766	9,388	7,382	
210	UNEMPLOYMENT COMPENSATION	246	252	216	252	252	
212	EMPLOYER MEDICARE	2,041	2,854	2,101	3,740	2,940	
302	ADVERTISING	252	300	246	500	500	
307	COMMUNICATION	3,224	3,200	2,678	6,000	6,000	
312	CONTRACTS WITH PRIVATE AGENCIES						
317	DATA PROCESSING SERVICES	21,762	22,635	31,650	36,418	36,418	
320	DUES AND MEMBERSHIPS		645		995	995	
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT		500		1,000	1,000	
349	PRINTING, STATIONERY, AND FORMS	2,402	2,500	3,210	5,000	4,000	
351	RENTALS	147	195	153	195	195	
399	OTHER CONTRACTED SERVICES	2,018		2,433			
435	OFFICE SUPPLIES	2,890	3,000	4,842	7,000	5,000	
499	OTHER SUPPLIES & MATERIALS	1,727					
524	IN SERVICE / STAFF DEVELOPMENT				1,000	1,000	
599	OTHER CHARGES	85		12			
719	OFFICE EQUIPMENT	6,268	250		2,000	1,000	
	TOTAL CIRCUIT COURT	202,932	257,232	210,186	347,404	282,047	
53300	GENERAL SESSIONS COURT						
102	JUDGE(S)	100,823	105,562	105,562	109,784	123,493	4% increase set by state

GENERAL FUND (101)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
105	SUPERVISOR/DIRECTOR		41,678	43,637	40,281	45,383	43,637	Court Admin (1 FT person-salary)
161	SECRETARY(IES)		28,786	28,138	13,169	29,264	30,302	1 FT person-salary
161	SECRETARY(IES)			2,259	2,349	2,349	2,259	Traffic school
164	ATTENDANTS		46,186	63,280	48,624	65,811	63,280	Courtroom security (1 FT-\$17.25/hr) (2 PT-\$15.64/hr)
186	LONGEVITY PAY		900	1,500	1,050	1,325	1,325	
196	IN-SERVICE TRAINING		200	500	275	500	500	
201	SOCIAL SECURITY		13,501	15,182	13,101	15,774	16,417	
204	PENSIONS		12,476	14,815	12,784	9,261	9,639	
205	EMPLOYEE & DEPENDENT INSURANCE		360		203			
210	UNEMPLOYMENT COMPENSATION		210	210	212	210	210	
212	EMPLOYER MEDICARE		3,158	3,551	3,064	3,689	3,840	
302	ADVERTISING		309	275	111	275	275	
307	COMMUNICATION		3,538	3,700	3,107	3,700	3,700	
312	CONTRACTS WITH PRIVATE AGENCIES		2,527	2,000	1,403	2,000	2,000	
317	DATA PROCESSING SERVICES			5,050				Moved to Circuit Court
320	DUES AND MEMBERSHIPS		150	250	150	250	250	
349	PRINTING, STATIONERY, AND FORMS		859	1,000	903	1,000	1,000	
355	TRAVEL		1,197	2,700	1,490	2,700	2,700	
410	CUSTODIAL SUPPLIES		932	1,000	836	1,200	1,200	
435	OFFICE SUPPLIES		728	1,000	485	1,000	1,000	
451	UNIFORMS		37	500	317	500	500	
471	SOFTWARE		9,900	6,000	3,903	6,000	6,000	
499	OTHER SUPPLIES & MATERIALS		250					
508	PREMIUMS ON CORPORATE SURETY BONDS			250		250	250	
524	IN SERVICE / STAFF DEVELOPMENT			1,800	1,459	1,800	1,800	
599	OTHER CHARGES		59,047					
719	OFFICE EQUIPMENT			500		500	500	
	TOTAL GENERAL SESSIONS COURT		327,752	304,659	254,834	304,525	316,076	
53330	DRUG COURT							
358	REMITTANCE OF REVENUES COLLECTED		8,625	8,500	8,500	8,500	8,500	
	TOTAL DRUG COURT		8,625	8,500	8,500	8,500	8,500	

GENERAL FUND (101)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
53400	CHANCERY COURT							
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		78,282	82,396	82,396	86,716	86,716	
106	DEPUTY(IES)		22,173	22,173	22,683	29,120	29,121	1 person
169	PART-TIME PERSONNEL		3,123	7,447	2,519	11,648	12,315	2 people
185	EDUCATIONAL INCENTIVE - OTHER COUNTY EMPLOYEES					1,500	1,500	
186	LONGEVITY PAY		100	150	125	50	50	
196	IN-SERVICE TRAINING			300	300	600	600	
201	SOCIAL SECURITY		6,401	6,973	6,697	8,037	8,079	
204	PENSIONS		6,061	6,804	6,535	4,719	4,743	
210	UNEMPLOYMENT COMPENSATION		103	126	152	150	150	
212	EMPLOYER MEDICARE		1,497	1,631	1,566	1,880	1,889	
302	ADVERTISING		1,256	2,000	111	2,000	2,000	
307	COMMUNICATION		2,066	3,000	1,799	2,500	2,500	
317	DATA PROCESSING SERVICES		13,572	13,572	14,500	15,196	15,196	
320	DUES AND MEMBERSHIPS		802	750	936	863	863	
349	PRINTING, STATIONERY, AND FORMS		1,001	3,700	1,587	1,500	1,500	Not using County Records Services for tax summons anymore
351	RENTALS		129	125	133	125	125	
355	TRAVEL					300	300	Travel to CTAS training
435	OFFICE SUPPLIES		964	1,200	1,515	1,500	1,500	
508	PREMIUMS ON CORPORATE SURETY BONDS		223	223	170	200	200	
599	OTHER CHARGES		17					
719	OFFICE EQUIPMENT		3,248	1,500	1,725	3,500	3,500	2 scanners
	TOTAL CHANCERY COURT		141,018	154,070	145,449	172,104	172,847	
53500	JUVENILE COURT							
112	YOUTH SERVICE OFFICER(S)		27,631	29,449	27,300	37,000	29,449	1 FT-Salary
196	IN-SERVICE TRAINING		200	200	150	400	400	
201	SOCIAL SECURITY		1,707	1,838	1,702	2,319	1,851	
204	PENSIONS		708	1,794	1,661	1,361	1,087	
210	UNEMPLOYMENT COMPENSATION		39	84	36	75	75	
212	EMPLOYER MEDICARE		399	430	398	542	433	
307	COMMUNICATION			400		400	400	
309	CONTRACTS WITH GOVERNMENT AGENCIES					10,000	10,000	Housing of Juveniles
312	CONTRACTS WITH PRIVATE AGENCIES		7,637	4,000	87	4,000	4,000	
317	DATA PROCESSING SERVICES			5,100		-	-	Moved to Circuit Court

GENERAL FUND (101)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
320	DUES AND MEMBERSHIPS		145	200	195	350	350	
355	TRAVEL		300	2,200	2,049	2,200	2,200	
	TOTAL JUVENILE COURT		38,766	45,695	33,578	58,647	50,244	
53700	JUDICIAL COMMISSIONERS							
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		49,440	53,921	53,921	56,078	53,921	2 FT-Salary
186	LONGEVITY PAY		100	200	100	200	200	
201	SOCIAL SECURITY		3,071	3,356	3,349	3,489	3,356	
204	PENSIONS		2,997	3,274	3,268	2,049	1,970	
210	UNEMPLOYMENT COMPENSATION		84	84	75	84	84	
212	EMPLOYER MEDICARE		718	785	783	816	785	
320	DUES AND MEMBERSHIPS			200		200	200	
355	TRAVEL			350		350	350	
	TOTAL JUDICIAL COMMISSIONERS		56,410	62,170	61,497	63,266	60,865	
53910	PROBATION SERVICES							Rev # 43393
111	PROBATION OFFICER(S)		46,350	48,528	47,595	50,469	48,528	1 FT-Salary
186	LONGEVITY PAY		100	150	150	200	200	
201	SOCIAL SECURITY		2,811	3,018	2,960	3,141	3,021	
204	PENSIONS		2,810	2,945	2,889	1,844	1,774	
210	UNEMPLOYMENT COMPENSATION		42	42	63	75	75	
212	EMPLOYER MEDICARE		657	706	692	735	707	
307	COMMUNICATION		309	400	267	400	400	
322	EVALUATION AND TESTING			250	96	250	250	
413	DRUGS & MEDICAL SUPPLIES			1,875		1,500	1,500	Drug test kits
435	OFFICE SUPPLIES		765	1,000		1,000	1,000	
471	SOFTWARE		999	500		300	300	
599	OTHER CHARGES		2,000	-				
707	BUILDING IMPROVEMENTS			600		600	600	
719	OFFICE EQUIPMENT		750	750		750	750	
	TOTAL PROBATION SERVICES		57,593	60,764	54,712	61,265	59,104	
53920	COURTROOM SECURITY							
106	DEPUTY(IES)			10,000		10,000	10,000	

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
110	LIEUTENANT(S)	50,437	45,000	50,072	45,000	45,000	
201	SOCIAL SECURITY	3,127	3,410	3,104	3,410	3,410	
204	PENSIONS	3,051	3,328	3,029	2,002	2,002	
210	UNEMPLOYMENT COMPENSATION	42	84	42	75	75	
212	EMPLOYER MEDICARE	731	798	726	798	798	
	TOTAL COURTROOM SECURITY	57,388	62,620	56,973	61,285	61,285	
54110 SHERIFF'S DEPARTMENT							
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER	86,110	90,636	90,636	95,388	95,388	
105	SUPERVISOR/DIRECTOR	104,410	105,294	106,335	109,600	109,600	2 people (\$30/\$27.50)
106	DEPUTY(IES)	426,082	662,009	505,383	550,056	550,056	12 people (\$20/\$21)
108	INVESTIGATOR(S)	87,201	85,850	92,087	91,520	91,520	2 people (\$22)
110	LIEUTENANT(S)				52,000	52,000	1 person (\$25)
115	SERGEANT(S)	92,432	87,850	89,255	210,184	210,184	4 people (\$23/\$24)
115	SERGEANT(S)		49,788	45,000	51,428	51,428	SRO 1 person (\$23)
121	DATA PROCESSING PERSONNEL			410			
140	SALARY SUPPLEMENTS	9,600	20,000	15,600	20,000	20,000	
148	DISPATCHERS / RADIO OPERATORS	163,445	232,126	222,529	257,920	257,920	8 people (\$15.5)
160	GUARDS	177		822			
170	SCHOOL RESOURCE OFFICER				313,040	313,040	7 people (\$20)
185	EDUCATIONAL INCENTIVE - OTHER COUNTY EMPLOYEES	1,500	3,000	3,000	3,000	3,000	
186	LONGEVITY PAY	2,650	4,250	4,250	4,250	4,250	
187	OVERTIME PAY				30,000	30,000	
196	IN-SERVICE TRAINING	10,906	20,000	25,386	20,000	20,000	
201	SOCIAL SECURITY	59,951	84,370	74,443	112,120	112,120	
204	PENSIONS	55,432	82,329	72,642	65,825	65,825	
205	EMPLOYEE & DEPENDENT INSURANCE	250	4,100	4,100	-	-	
210	UNEMPLOYMENT COMPENSATION	1,263	1,680	1,680	1,680	1,680	
212	EMPLOYER MEDICARE	14,021	19,732	17,410	26,222	26,222	
302	ADVERTISING	3,145	2,000	2,606	2,000	2,000	
307	COMMUNICATION	12,959	12,082	14,313	12,082	12,082	
307	COMMUNICATION		1,500	1,500	1,500	1,500	SRO
320	DUES AND MEMBERSHIPS	4,000	4,000	360	4,000	4,000	
322	EVALUATION AND TESTING	1,290	3,500	1,515	3,500	3,500	
334	MAINTENANCE AGREEMENTS	12,768	12,000	8,741	15,000	15,000	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS	792	5,000	75	5,000	5,000	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	180	15,000	1,000	15,000	15,000	

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT	406	5,000		5,000	5,000	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES	61,041	60,000	51,111	60,000	60,000	
348	POSTAL CHARGES	92	2,000		2,000	2,000	
349	PRINTING, STATIONERY, AND FORMS	925	1,500	2,132	1,500	1,500	
355	TRAVEL	10,071	5,000	11,067	5,000	5,000	
411	DATA PROCESSING SUPPLIES		3,000	717	3,000	3,000	
415	ELECTRICITY	411	1,000	539	1,000	1,000	Firing Range
425	GASOLINE	110,193	85,000	84,782	87,000	87,000	
431	LAW ENFORCEMENT SUPPLIES	697	3,200	36,721	3,200	3,200	
435	OFFICE SUPPLIES	3,556	5,000	4,970	5,000	5,000	
451	UNIFORMS	16,387	20,000	20,201	20,000	20,000	
499	OTHER SUPPLIES & MATERIALS	3,958	-				
508	PREMIUMS ON CORPORATE SURETY BONDS		500		500	500	
599	OTHER CHARGES	13,686	-	8,274			
709	DATA PROCESSING EQUIPMENT	471	4,500	975	4,500	4,500	
716	LAW ENFORCEMENT EQUIPMENT	30,801	10,000	28,325	10,000	10,000	
718	MOTOR VEHICLES	147,868	-	125,911			
719	OFFICE EQUIPMENT			1,050			
790	OTHER EQUIPMENT	899	-		169,000	169,000	Grant - Rev # 47250
TOTAL SHERIFF'S DEPARTMENT		1,552,026	1,813,795	1,777,848	2,449,015	2,449,015	MOE Dept (Salaries only)
54150	DRUG ENFORCEMENT						
106	DEPUTY(IES)	5,347	8,457	4,295	7,280	7,280	
201	SOCIAL SECURITY	324	524	266	451	451	
204	PENSIONS	308	512	260	265	265	
210	UNEMPLOYMENT COMPENSATION	4	51	10	10	10	
212	EMPLOYER MEDICARE	76	123	62	106	106	
TOTAL DRUG ENFORCEMENT		6,059	9,667	4,893	8,112	8,112	
54210	JAIL						
103	ASSISTANT(S)	35,880	38,548	37,190	38,548	38,548	1 person (\$18.35)
105	SUPERVISOR/DIRECTOR	43,691	43,802	44,898	49,920	49,920	1 person (\$24)
110	LIEUTENANT(S)	71,823	70,772	78,747	79,040	79,040	2 people (\$19)
115	SERGEANT(S)	97,525	132,012	44,754	151,840	151,840	4 people (\$18/\$18.5)
160	GUARDS	556,759	600,284	613,395	788,320	788,320	22 people (\$17/\$17.5)

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
162	CLERICAL PERSONNEL	29,702	29,805	30,932	30,160	30,160	1 person (\$14.5)
185	EDUCATIONAL INCENTIVE - OTHER COUNTY EMPLOYEES		1,500	1,500	1,500	1,500	
186	LONGEVITY PAY	3,000	6,000	6,000	6,000	6,000	
187	OVERTIME PAY				20,000	20,000	
196	IN-SERVICE TRAINING	9,412	5,000	5,330	5,000	5,000	
201	SOCIAL SECURITY	51,639	57,519	53,490	72,560	72,560	
204	PENSIONS	42,502	56,127	52,196	42,600	42,600	
205	EMPLOYEE & DEPENDENT INSURANCE	1,066	5,000	5,000			
210	UNEMPLOYMENT COMPENSATION	1,672	1,806	1,806	1,806	1,806	
212	EMPLOYER MEDICARE	12,077	13,452	12,510	16,970	16,970	
302	ADVERTISING		3,500	284	3,500	3,500	GED teachers
307	COMMUNICATION	13,587	25,000	9,956	25,000	25,000	
310	CONTRACTS WITH OTHER PUBLIC AGENCIES		5,720		5,720	5,720	
312	CONTRACTS WITH PRIVATE AGENCIES	203,854	203,000	222,560	203,000	203,000	
322	EVALUATION AND TESTING	1,210	3,000	825	3,000	3,000	
334	MAINTENANCE AGREEMENTS	3,806	12,500	5,765	12,500	12,500	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS	27,164	15,000	13,962	15,000	15,000	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	8,282	5,000	20,118	5,000	5,000	
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT	250					
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES	1,173	5,000	180	5,000	5,000	
340	MEDICAL AND DENTAL SERVICES	285,315	265,000	310,178	265,000	265,000	
348	POSTAL CHARGES		1,500		1,500	1,500	
349	PRINTING, STATIONERY, AND FORMS	3,520	3,000	812	3,000	3,000	
354	TRANSPORTATION - OTHER THAN STUDENTS	7,520	10,000	3,600	5,000	5,000	
355	TRAVEL	4,483	2,000	4,748	2,000	2,000	
361	PERMITS	1,170					
399	OTHER CONTRACTED SERVICES	11,457	-				
410	CUSTODIAL SUPPLIES	35,511	25,000	28,766	25,000	25,000	
413	DRUGS & MEDICAL SUPPLIES	2,608	75,000	9,056	75,000	75,000	
415	ELECTRICITY	346	500	323	500	500	
422	FOOD SUPPLIES	6,067	4,500	6,450	5,000	5,000	
423	FUEL OIL		600				
435	OFFICE SUPPLIES	7,092	6,000	6,612	5,000	5,000	
441	PRISONERS CLOTHING	8,521	5,000	7,860	5,000	5,000	
451	UNIFORMS	10,952	8,000	3,567	8,000	8,000	
471	SOFTWARE	7,347					
499	OTHER SUPPLIES & MATERIALS	15,161	-	3,720			
508	PREMIUMS ON CORPORATE SURETY BONDS		4,500		2,000	2,000	

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
599	OTHER CHARGES	2,284	-				
716	LAW ENFORCEMENT EQUIPMENT		2,000	4,100			
719	OFFICE EQUIPMENT	695	-	1,040			
790	OTHER EQUIPMENT	6,006	-	200			
	TOTAL JAIL	1,632,129	1,751,947	1,652,423	1,983,984	1,983,984	MOE Dept (Salaries only)

54240	JUVENILE SERVICES						
116	TEACHERS	6,500	6,500	6,375	7,000	6,500	
196	IN-SERVICE TRAINING		700		971	971	
201	SOCIAL SECURITY	403	446	395	494	463	
204	PENSIONS		436	386	290	272	
210	UNEMPLOYMENT COMPENSATION	12	43	15	25	25	
212	EMPLOYER MEDICARE	94	104	92	116	108	
	TOTAL JUVENILE SERVICES	7,009	8,229	7,263	8,896	8,339	

54250	WORK RELEASE PROGRAM						
106	DEPUTY(IES)	6,624					
201	SOCIAL SECURITY	411					
210	UNEMPLOYMENT COMPENSATION	40					
212	EMPLOYER MEDICARE	96					
312	CONTRACTS WITH PRIVATE AGENCIES	7,324	1,500	15,306	2,500	2,500	
441	PRISONERS CLOTHING	4,824	1,000	831	1,000	1,000	
	TOTAL WORK RELEASE PROGRAM	19,319	2,500	16,137	3,500	3,500	

54320	RURAL FIRE PROTECTION						
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		400	450	400	400	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		2,500	750	2,500	2,500	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES	14,837	13,000	19,320	20,000	20,000	
339	MATCHING SHARE		10,000		12,000	12,000	
418	EQUIPMENT AND MACHINERY PARTS		250		-	-	
423	FUEL OIL	2,252	900	4,154	1,800	1,800	
424	GARAGE SUPPLIES		100		-	-	
425	GASOLINE	7,261	8,000	5,325	6,000	6,000	

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
506	LIABILITY INSURANCE	55,948	51,530	57,210	53,075	53,075	
599	OTHER CHARGES	829	-	211			
	TOTAL RURAL FIRE PROTECTION	81,127	86,680	87,420	95,775	95,775	
54410	CIVIL DEFENSE						
701	ADMINISTRATION EQUIPMENT	630	6,000	6,000	6,000	6,000	Rev # 47235
	TOTAL CIVIL DEFENSE	630	6,000	6,000	6,000	6,000	
54490	OTHER EMERGENCY MANAGEMENT						
105	SUPERVISOR/DIRECTOR	16,662	35,000	35,000	35,000	35,000	
186	LONGEVITY PAY	675	675				
201	SOCIAL SECURITY	1,055	2,212	2,170	2,170	2,170	
204	PENSIONS	1,049	2,158	2,118	1,274	1,274	
205	EMPLOYEE & DEPENDENT INSURANCE	180	-				
210	UNEMPLOYMENT COMPENSATION	42	111	150	150	150	
212	EMPLOYER MEDICARE	247	517	508	508	508	
302	ADVERTISING		100	59	75	75	
307	COMMUNICATION	1,947	2,500	1,239	1,700	1,700	
312	CONTRACTS WITH PRIVATE AGENCIES			4,512			
399	OTHER CONTRACTED SERVICES		-	5,000	5,000	5,000	Hyperreach
415	ELECTRICITY	2,071	3,800	1,847	2,000	2,000	
435	OFFICE SUPPLIES	151	165		200	200	
452	UTILITIES	578	600	506	600	600	
599	OTHER CHARGES	5,289	-				
701	ADMINISTRATION EQUIPMENT		15,000	8,000	15,000	15,000	
	TOTAL OTHER EMERGENCY MANAGEMENT	29,946	62,838	61,107	63,677	63,677	
54610	COUNTY CORONER/MEDICAL EXAMINER						
131	MEDICAL PERSONNEL	35,794	35,000	2,700	9,000	9,000	
201	SOCIAL SECURITY	205	2,170	167	558	558	
210	UNEMPLOYMENT COMPENSATION	20	84	25	50	50	
212	EMPLOYER MEDICARE	48	508	39	131	131	
340	MEDICAL AND DENTAL SERVICES		-	43,453	30,000	30,000	
355	TRAVEL	381	250	630	250	250	

GENERAL FUND (101)		Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
499	OTHER SUPPLIES & MATERIALS	300	-	203			
524	IN SERVICE / STAFF DEVELOPMENT		500		500	500	
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	36,748	38,512	47,217	40,489	40,489	
54710	PUBLIC SAFETY GRANTS PROGRAM						
106	DEPUTY(IES)	5,936	4,529	6,945	6,900	6,900	
115	SERGEANT(S)	254					
201	SOCIAL SECURITY	383	281	431	428	428	
204	PENSIONS	348	274	420	251	251	
210	UNEMPLOYMENT COMPENSATION	2	27	10	10	10	
212	EMPLOYER MEDICARE	89	66	101	100	100	
	TOTAL PUBLIC SAFETY GRANTS PROGRAM	7,012	5,177	7,906	7,689	7,689	
54900	OTHER PUBLIC SAFETY						
307	COMMUNICATION	445	500	398	500	500	
	TOTAL OTHER PUBLIC SAFETY	445	500	398	500	500	
55110	LOCAL HEALTH CENTER						
166	CUSTODIAL PERSONNEL	8,858	8,600	8,858	8,700	8,700	
186	LONGEVITY PAY	875	900	900	925	925	
201	SOCIAL SECURITY	603	589	605	597	597	
210	UNEMPLOYMENT COMPENSATION	42	57	50	57	57	
212	EMPLOYER MEDICARE	141	138	141	140	140	
302	ADVERTISING	162	200		200	200	
307	COMMUNICATION	2,252	2,700	2,184	2,700	2,700	
309	CONTRACTS WITH GOVERNMENT AGENCIES	19,299	20,000	20,000	20,000	20,000	
320	DUES AND MEMBERSHIPS	200	200	375	375	375	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS	872	1,690	885	1,700	1,700	
347	PEST CONTROL	1,450	1,335	1,398	1,335	1,335	
415	ELECTRICITY	7,815	7,500	4,890	7,500	7,500	
452	UTILITIES	4,087	4,500	3,540	3,700	3,700	
499	OTHER SUPPLIES & MATERIALS	1,556	-		800	800	
599	OTHER CHARGES	38	-		2	2	

GENERAL FUND (101)		Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
TOTAL LOCAL HEALTH CENTER		48,250	48,409	43,826	48,730	48,730	
55140	NURSING HOME						
164	ATTENDANTS		524,426	644,579		25,000	
189	OTHER SALARIES AND WAGES			11,486			
201	SOCIAL SECURITY		32,514	40,676	-	1,550	
204	PENSIONS		31,728	39,692	-	910	
210	UNEMPLOYMENT COMPENSATION		1,728	1,250		100	
212	EMPLOYER MEDICARE		7,604	9,513	-	363	
316	CONTRIBUTIONS				400,000	372,078	
599	OTHER CHARGES						
TOTAL NURSING HOME		-	598,000	747,195	400,000	400,000	To be repaid by Assisted Living
55170	ALCOHOL AND DRUG PROGRAMS						
316	CONTRIBUTIONS	2,500	2,500	2,500	4,000	2,500	A Kids Place/Child Advocacy
TOTAL ALCOHOL AND DRUG PROGRAMS		2,500	2,500	2,500	4,000	2,500	
55190	OTHER LOCAL HEALTH SERVICES						Rev # 46310
140	SALARY SUPPLEMENTS	87,392	89,300	91,827	120,100	120,100	
186	LONGEVITY PAY	1,550	1,950	1,650	1,800	1,800	
201	SOCIAL SECURITY	5,446	5,658	5,796	7,558	7,558	
204	PENSIONS	5,038	5,521	5,655	4,437	4,437	
205	EMPLOYEE & DEPENDENT INSURANCE	180	-				
210	UNEMPLOYMENT COMPENSATION	154	210	210	210	210	
212	EMPLOYER MEDICARE	1,274	1,323	1,355	1,768	1,768	
299	OTHER FRINGE BENEFITS				22,252	22,252	
317	DATA PROCESSING SERVICES		428	44			
349	PRINTING, STATIONERY, AND FORMS		100		100	100	
355	TRAVEL	563	4,000	1,200	4,000	4,000	
499	OTHER SUPPLIES & MATERIALS		-	150	200	200	
TOTAL OTHER LOCAL HEALTH SERVICES		101,597	108,490	107,887	162,425	162,425	
55310	REGIONAL MENTAL HEALTH CENTER						

GENERAL FUND (101)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
316	CONTRIBUTIONS		9,000	9,000	9,000	9,000	Columbia Area Mental Health
	TOTAL REGIONAL MENTAL HEALTH CENTER	-	9,000	9,000	9,000	9,000	
55590	OTHER LOCAL WELFARE SERVICES						
316	CONTRIBUTIONS	2,500					Butterfly Foundation Gateway House (Dept of Human Services) Collinwood Help Ctr Helping Hands The Shelter Country Road Animal Shelter
316	CONTRIBUTIONS		500	500	500	500	
316	CONTRIBUTIONS		1,500	1,500	1,500	1,500	
316	CONTRIBUTIONS	1,500	1,500	1,500	1,500	1,500	
316	CONTRIBUTIONS	1,500	1,500	1,500	1,500	1,500	
316	CONTRIBUTIONS		2,000	2,000	2,000	2,000	
316	CONTRIBUTIONS		2,000	2,000	2,000	2,000	
	TOTAL OTHER LOCAL WELFARE SERVICES	5,500	9,000	9,000	9,000	9,000	
55720	SANITATION EDUCATION/INFORMATION (Litter Grant)						Moved from 64000
141	FOREMEN	18,488	21,202	20,189	21,202	21,202	
196	IN-SERVICE TRAINING	749	400	400	400	400	
201	SOCIAL SECURITY	1,505	1,339	1,276	1,339	1,339	
202	HANDLING CHARGES AND ADMINISTRATIVE COSTS	4,500	4,500	4,500	4,500	4,500	
204	PENSIONS	1,469	1,307	1,246	786	786	
210	UNEMPLOYMENT COMPENSATION	19	126	50	50	50	
212	EMPLOYER MEDICARE	352	313	299	313	313	
302	ADVERTISING	973	400	717	400	400	
320	DUES AND MEMBERSHIPS	50					
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES	6,302	3,000	2,154	3,000	3,000	
355	TRAVEL	2,258	150	6,953	150	150	
425	GASOLINE	7,534	7,600	9,438	7,600	7,600	
429	INSTRUCTIONAL SUPPLIES & MATERIALS	9,858	11,525	9,000	11,525	11,525	
499	OTHER SUPPLIES & MATERIALS	406	-				
599	OTHER CHARGES	416		50			
	TOTAL SANITATION EDUCATION/INFORMATION	54,879	51,862	56,271	51,266	51,266	
56300	SENIOR CITIZENS ASSISTANCE						
316	CONTRIBUTIONS	24,000	24,000	24,000	24,000	24,000	Wayne Co. Sr. Citizens

GENERAL FUND (101)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
316	CONTRIBUTIONS		12,000	12,000	12,000	18,000	12,000	Clifton Area Seniors
	TOTAL SENIOR CITIZENS ASSISTANCE		36,000	36,000	36,000	42,000	36,000	

56500	LIBRARIES							
105	SUPERVISOR/DIRECTOR		40,022	39,916	39,147	41,113	39,916	
106	DEPUTY(IES)		22,338	22,313	21,885	22,982	30,093	1 FT
129	LIBRARIANS		56,119	60,372	58,640	62,183	62,452	1 FT & 3 PT
169	PART-TIME PERSONNEL		4,375	-				
186	LONGEVITY PAY		2,775	3,025	5,200	3,275	3,275	
196	IN-SERVICE TRAINING			1,000		1,000	1,000	
201	SOCIAL SECURITY		7,719	7,851	7,742	8,094	8,478	
204	PENSIONS		6,711	7,661	7,555	4,752	4,977	
205	EMPLOYEE & DEPENDENT INSURANCE		360	180	180	180	180	
210	UNEMPLOYMENT COMPENSATION		300	294	300	300	300	
212	EMPLOYER MEDICARE		1,805	1,836	1,811	1,893	1,983	
302	ADVERTISING		86			100	100	
307	COMMUNICATION		6,112	6,500	5,519	6,500	6,500	
317	DATA PROCESSING SERVICES		1,226	1,250		1,250	1,250	
320	DUES AND MEMBERSHIPS		100	160	100	160	160	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		934		1,965			
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT		60	60	65	60	60	
349	PRINTING, STATIONERY, AND FORMS		786	720	750	720	720	
351	RENTALS		328	318	318	318	318	
355	TRAVEL		1,567	1,946	1,713	1,946	1,946	
410	CUSTODIAL SUPPLIES					400	400	
415	ELECTRICITY		3,461	4,000	3,813	4,000	4,000	
432	LIBRARY BOOKS / MEDIA		20,433	19,061	18,245	19,061	19,061	
435	OFFICE SUPPLIES		509	500	502	500	500	
437	PERIODICALS		99	150	64	150	150	
454	WATER & SEWER		1,204	1,000	1,040	1,000	1,000	
499	OTHER SUPPLIES & MATERIALS		1,401	-				
719	OFFICE EQUIPMENT		648	500	3,500	500	500	
	TOTAL LIBRARIES		181,478	180,613	180,051	182,437	189,318	MOE Dept

56900 OTHER SOCIAL, CULTURAL, AND RECREATIONAL

GENERAL FUND (101)		Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
307	COMMUNICATION	1,238	1,300	1,086			Buffalo River Services
316	CONTRIBUTIONS	16,000	16,000	16,000	16,000	16,000	
599	OTHER CHARGES	2,797		68			
	TOTAL OTHER SOCIAL, CULTURAL, AND RECREATIONAL	20,035	17,300	17,154	16,000	16,000	
57100	AGRICULTURAL EXTENSION SERVICE						
140	SALARY SUPPLEMENTS	39,592	53,465	38,901	55,139	55,139	Add 4H Agent
166	CUSTODIAL PERSONNEL	2,981	2,981	2,925	2,981	2,981	
186	LONGEVITY PAY	1,650	1,700	1,800	1,950	1,950	
201	SOCIAL SECURITY	2,722	3,605	2,705	3,724	3,724	
204	PENSIONS	2,605	7,158	2,639	7,704	7,704	
210	UNEMPLOYMENT COMPENSATION	28	157	75	75	75	
212	EMPLOYER MEDICARE	434	843	633	871	871	
299	OTHER FRINGE BENEFITS	8,981	8,261	9,339	10,539	10,539	UT Reimbursement
307	COMMUNICATION	1,491	1,500	1,355	4,080	4,080	
320	DUES AND MEMBERSHIPS	485	800	500	800	800	
349	PRINTING, STATIONERY, AND FORMS		1,500	713	1,500	1,500	
350	INTERNET CONNECTIVITY				7,800	7,800	
410	CUSTODIAL SUPPLIES		250		250	250	
415	ELECTRICITY				3,696	3,696	
425	GASOLINE				1,286	1,286	
435	OFFICE SUPPLIES		1,500		1,500	1,500	
499	OTHER SUPPLIES & MATERIALS	2,915	-				
	TOTAL AGRICULTURAL EXTENSION SERVICE	63,884	83,720	61,584	103,895	103,895	
57300	FOREST SERVICE						
326	FOREST RESOURCE SERVICES	2,000	2,000	2,000	2,000	2,000	Tennessee Div of Forestry
	TOTAL FOREST SERVICE	2,000	2,000	2,000	2,000	2,000	
57500	SOIL CONSERVATION						
162	CLERICAL PERSONNEL	37,565	37,565	36,843	37,565	37,565	
186	LONGEVITY PAY	250	250	300	300	300	
201	SOCIAL SECURITY	2,345	2,345	2,303	2,348	2,348	
204	PENSIONS	2,288	2,288	2,247	1,378	1,378	

GENERAL FUND (101)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
210	UNEMPLOYMENT COMPENSATION		42	84	75	75	75	
212	EMPLOYER MEDICARE		548	548	539	549	549	
307	COMMUNICATION		628	625	552	625	625	
316	CONTRIBUTIONS			4,875	4,875	4,875	4,875	
	TOTAL SOIL CONSERVATION		43,666	48,579	47,734	47,715	47,715	
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT							
161	SECRETARY(IES)		9,325	9,325	9,146	9,605	9,325	
201	SOCIAL SECURITY		573	578	567	596	578	
204	PENSIONS		564	564	553	350	339	
210	UNEMPLOYMENT COMPENSATION		10	42	25	25	25	
212	EMPLOYER MEDICARE		134	135	133	139	135	
307	COMMUNICATION		1,293	1,400	1,134	1,300	1,300	
312	CONTRACTS WITH PRIVATE AGENCIES		22,144	22,145	21,720	22,145	22,145	Digital Hub
435	OFFICE SUPPLIES					2,500	2,500	
499	OTHER SUPPLIES & MATERIALS		376	-	25	300	300	
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT		34,419	34,190	33,302	36,959	36,648	
58300	VETERANS' SERVICES							
105	SUPERVISOR/DIRECTOR		11,172	10,712	11,370	10,712	10,712	
186	LONGEVITY PAY		325	325	350	325	325	
201	SOCIAL SECURITY		713	684	727	684	684	
210	UNEMPLOYMENT COMPENSATION		17	42	42	42	42	
212	EMPLOYER MEDICARE		167	160	170	160	160	
307	COMMUNICATION		323	350	284	350	350	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		321	750		750	750	
355	TRAVEL		297	700	1,533	700	700	
425	GASOLINE		368	1,500	722	1,500	1,500	
599	OTHER CHARGES		2,022	-				
719	OFFICE EQUIPMENT				1,055			
	TOTAL VETERANS' SERVICES		15,725	15,223	16,252	15,223	15,223	
58400	OTHER CHARGES							
506	LIABILITY INSURANCE		186,065	188,185	188,197	250,000	250,000	

GENERAL FUND (101)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
513	WORKERS' COMPENSATION INSURANCE		71,552	65,496	74,971	58,000	58,000	
	TOTAL OTHER CHARGES		257,617	253,681	263,168	308,000	308,000	
58500	CONTRIBUTIONS TO OTHER AGENCIES							
316	CONTRIBUTIONS		1,635	1,635	1,635	1,659	1,635	SCHRA
	TOTAL CONTRIBUTIONS TO OTHER AGENCIES		1,635	1,635	1,635	1,659	1,635	
58600	EMPLOYEE BENEFITS							
207	MEDICAL INSURANCE		28,862	-	24,606	497,000	497,000	
215	ON-BEHALF PAYMENTS FOR OPEB			3,500				
	TOTAL EMPLOYEE BENEFITS		28,862	3,500	24,606	497,000	497,000	
58801	COVID-19 GRANT #1							
188	BONUS PAYMENTS				181,200			
201	SOCIAL SECURITY				11,234			
204	PENSIONS				10,963			
210	UNEMPLOYMENT COMPENSATION				75			
212	EMPLOYER MEDICARE				2,627			
312	CONTRACTS WITH PRIVATE AGENCIES				4,800			
599	OTHER CHARGES		67,402					
	TOTAL COVID-19 GRANT #1		67,402	-	210,899	-	-	
58831	AMERICAN RESCUE PLAN ACT GRANT #1							
719	OFFICE EQUIPMENT		22,454					
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #1		22,454	-	-	-	-	
58900	MISCELLANEOUS							
510	TRUSTEE'S COMMISSION		84,169	80,273	89,294	96,333	96,333	
	TOTAL MISCELLANEOUS		84,169	80,273	89,294	96,333	96,333	

GENERAL FUND (101)		Audit		Budget	Estimated	Department	Commission	Notes
		<u>2022</u>		<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
						<u>2024</u>	<u>2024</u>	
99000	OTHER USES							
99100	TRANSFERS OUT		961,000					
	TOTAL OTHER USES		961,000	-	-	-	-	
	TOTAL EXPENDITURES		7,905,671	8,013,238	8,037,004	9,632,120	9,557,388	
	OPERATING TRANSFERS						-	
	TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES		827,646	14,077	892,418	1,228	75,961	
	ESTIMATED BEGINNING FUND BALANCE		4,242,632	5,070,278	5,070,278	5,962,696	5,962,696	
	ADJUSTMENTS							
	ESTIMATED ENDING FUND BALANCE		5,070,278	5,084,355	5,962,696	5,963,925	6,038,657	
	RESTRICTED FUND BALANCE						31,710	Library
	COMMITTED FUND BALANCE							
	ASSIGNED FUND BALANCE							
	UNASSIGNED FUND BALANCE		5,070,278	5,084,355	5,962,696	5,963,925	6,006,948	
	FUND BALANCE AS A % OF REVENUES		58%	63%	67%	62%	63%	
	FUND BALANCE AS A % OF EXPENDITURES		64%	63%	74%	62%	63%	

SOLID WASTE FUND (116)				Audit	Budget	Estimated	Department	Commision	Notes
				<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
							<u>2024</u>	<u>2024</u>	
REVENUES									
40000	LOCAL TAXES								
40100	COUNTY PROPERTY TAXES								
40110	CURRENT PROPERTY TAX			878,458	900,691	855,793	879,494	879,494	
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR			27,691	36,476	26,747	35,000	35,000	
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS			13,638	13,974	8,311	15,000	15,000	
40140	INTEREST & PENALTY			5,048	5,762	4,393	6,500	6,500	
	TOTAL COUNTY PROPERTY TAXES			924,835	956,903	895,244	935,994	935,994	
40300	STATUTORY LOCAL TAXES								
40330	WHOLESALE BEER TAX			31,297	30,000	31,009	36,000	36,000	
	TOTAL STATUTORY LOCAL TAXES			31,297	30,000	31,009	36,000	36,000	
	TOTAL LOCAL TAXES			956,132	986,903	926,253	971,994	971,994	
43000	CHARGES FOR CURRENT SERVICES								
43100	GENERAL SERVICE CHARGES								
43109	TRANSFER WASTE STATIONS COLLECTION CHARGE			27,843	22,392	27,421	31,500	31,500	
43110	TIPPING FEES								
43116	SURCHARGE-WASTE TIRE DISPOSAL			6,994	7,090	10,951	10,000	10,000	
	TOTAL GENERAL SERVICE CHARGES			34,837	29,482	38,372	41,500	41,500	
	TOTAL CHARGES FOR CURRENT SERVICES			34,837	29,482	38,372	41,500	41,500	
44000	OTHER LOCAL REVENUE								
44100	RECURRING ITEMS								
44145	SALE OF RECYCLED MATERIALS			88,605	54,573	45,787	93,000	93,000	
44170	MISCELLANEOUS REFUNDS			1,134		190			
	TOTAL RECURRING ITEMS			89,739	54,573	45,977	93,000	93,000	
44500	NONRECURRING ITEMS								
44530	SALE OF EQUIPMENT			3,343					
	TOTAL NONRECURRING ITEMS			3,343	-	-	-	-	

SOLID WASTE FUND (116)				Audit	Budget	Estimated	Department	Commission	Notes
				2022	2023	2023	Request	Approval	
							2024	2024	
TOTAL OTHER LOCAL REVENUE				93,082	54,573	45,977	93,000	93,000	
46800	OTHER STATE REVENUE								
46851	STATE REVENUE SHARING - TVA			100,000	100,000	100,000	100,000	100,000	
46980	OTHER STATE GRANTS			39,752					
46990	OTHER STATE REVENUES			4,590	-	3,447			
TOTAL OTHER STATE REVENUE				144,342	100,000	103,447	100,000	100,000	
TOTAL STATE OF TENNESSEE				144,342	100,000	103,447	100,000	100,000	
49000	OTHER SOURCES (NON-REVENUE)								
49800	TRANSFERS IN					219,560			
TOTAL OTHER SOURCES (NON-REVENUE)				-	-	219,560	-	-	
TOTAL REVENUES AND OTHER SOURCES				1,228,393	1,170,958	1,333,608	1,206,494	1,206,494	
EXPENDITURES									
Retirement Rate =									
55759	OTHER WASTE DISPOSAL								
105	SUPERVISOR/DIRECTOR			25,325	36,580	35,877	36,580	38,660	5 people
106	DEPUTY(IES)						26,125	31,200	
140	SALARY SUPPLEMENTS			2,000	2,000	2,000	2,000	2,000	
141	FOREMEN						25,085	31,200	
149	LABORERS								
169	PART-TIME PERSONNEL						49,796	56,036	8 people
185	EDUCATIONAL INCENTIVE - OTHER COUNTY EMPLOYEES			1,500	1,500	1,500	1,500	1,500	
186	LONGEVITY PAY			4,150	4,975	4,325	4,975	4,975	
187	OVERTIME PAY						6,115	6,115	
189	OTHER SALARIES AND WAGES			266,100	296,815	253,274	189,696	206,336	
196	IN-SERVICE TRAINING				1,500		1,500	1,500	
201	SOCIAL SECURITY			18,316	21,289	18,412	21,289	23,530	
204	PENSIONS			14,404	20,774	17,967	12,499	13,815	
205	EMPLOYEE & DEPENDENT INSURANCE			405	-	315	44,680	44,680	
210	UNEMPLOYMENT COMPENSATION			581	840	650	840	840	
212	EMPLOYER MEDICARE			4,284	4,979	4,306	4,979	5,503	
302	ADVERTISING			449	1,000	477	1,000	1,000	

SOLID WASTE FUND (116)		Audit	Budget	Estimated	Department	Commision	Notes
		2022	2023	2023	Request	Approval	
					2024	2024	
307	COMMUNICATION	2,622	2,700	2,313	2,700	2,700	United Waste Haulers / Liberty Tire
309	CONTRACTS WITH GOVERNMENT AGENCIES		5,500		5,500	5,500	
310	CONTRACTS WITH OTHER PUBLIC AGENCIES	701	3,500		3,500	3,500	
312	CONTRACTS WITH PRIVATE AGENCIES	516,982	531,960	441,521	560,000	560,000	
317	DATA PROCESSING SERVICES				8,000	8,000	
320	DUES AND MEMBERSHIPS	323	1,000	1,795	1,000	1,000	
322	EVALUATION AND TESTING	1,532	1,800	2,235	1,800	1,800	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS	6,088	2,500	11,712	5,000	5,000	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	26,237	27,000	14,900	27,000	27,000	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES	9,427	20,000	6,638	20,000	20,000	
347	PEST CONTROL	80	800	60	800	800	
355	TRAVEL	391	500		500	500	
359	DISPOSAL FEES	42	250		250	250	
361	PERMITS	1,925	2,675	2,250	2,675	2,675	
410	CUSTODIAL SUPPLIES	856	1,800	678	1,800	1,800	
415	ELECTRICITY	9,355	12,000	8,681	12,000	12,000	
423	FUEL OIL	2,252	3,000	1,386	3,000	3,000	
425	GASOLINE	22,729	20,000	22,382	24,000	24,000	
433	LUBRICANTS	599	950	1,200	950	950	
435	OFFICE SUPPLIES	987	300	999	300	300	
451	UNIFORMS	14,309	18,000	13,275	18,000	18,000	
454	WATER & SEWER	882	900	800	900	900	
499	OTHER SUPPLIES & MATERIALS	844	1,500	333	1,500	1,500	
510	TRUSTEE'S COMMISSION	19,770	23,419	13,336	23,419	23,419	
599	OTHER CHARGES	265	550		550	550	
718	MOTOR VEHICLES			188,541			
719	OFFICE EQUIPMENT	987					
733	SOLID WASTE EQUIPMENT	490	8,000		8,000	8,000	
	TOTAL OTHER WASTE DISPOSAL	978,189	1,082,856	1,074,136	1,161,803	1,202,034	
58801	COVID-19 GRANT #1						
188	BONUS PAYMENTS			27,600			
201	SOCIAL SECURITY			1,707			
204	PENSIONS			1,307			
210	UNEMPLOYMENT COMPENSATION			8			
212	EMPLOYER MEDICARE			400			

SOLID WASTE FUND (116)		Audit	Budget	Estimated	Department	Commision	Notes
		2022	2023	2023	Request	Approval	
					2024	2024	
	TOTAL COVID-19 GRANT #1	-	-	31,022	-	-	
	TOTAL EXPENDITURES	978,189	1,082,856	1,105,158	1,161,803	1,202,034	
	OPERATING TRANSFERS					-	
	TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	250,204	88,102	228,450	44,691	4,459	
	ESTIMATED BEGINNING FUND BALANCE	433,958	684,162	684,162	912,612	912,612	
	ADJUSTMENTS						
	ESTIMATED ENDING FUND BALANCE	684,162	772,264	912,612	957,303	917,072	
	RESTRICTED FUND BALANCE						
	COMMITTED FUND BALANCE						
	ASSIGNED FUND BALANCE						
	UNASSIGNED FUND BALANCE	684,162	772,264	912,612	957,303	917,072	
	FUND BALANCE AS A % OF REVENUES	56%	66%	68%	79%	76%	
	FUND BALANCE AS A % OF EXPENDITURES	70%	71%	83%	82%	76%	

DRUG CONTROL FUND (122)	Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
--------------------------------	------------------------------	-------------------------------	----------------------------------	---	--	--------------

REVENUES**42000 FINES, FORFEITURES & PENALTIES****42100 CIRCUIT COURT**

42140	DRUG CONTROL FINES		11,872	7,000	13,948	12,000	12,000
	TOTAL CIRCUIT COURT		11,872	7,000	13,948	12,000	12,000

42300 GENERAL SESSIONS COURT

42340	DRUG CONTROL FINES		4,272	4,000	5,368	4,500	4,500
	TOTAL GENERAL SESSIONS COURT		4,272	4,000	5,368	4,500	4,500

42900 OTHER FINES FORFEITURES & PENALTIES

42910	PROCEEDS FROM CONFISCATED PROPERTY		19,872	9,000	9,702	9,000	9,000
	TOTAL OTHER FINES, FORFEITURES & PENALTIES		19,872	9,000	9,702	9,000	9,000
	TOTAL FINES, FORFEITURES & PENALTIES		36,016	20,000	29,018	25,500	25,500

44000 OTHER LOCAL REVENUE**44100 RECURRING ITEMS**

44170	MISCELLANEOUS REFUNDS				700		
	TOTAL RECURRING ITEMS		-	-	700	-	-
	TOTAL OTHER LOCAL REVENUE		-	-	700	-	-
	TOTAL REVENUES AND OTHER SOURCES		36,016	20,000	29,718	25,500	25,500

EXPENDITURES**54150 DRUG ENFORCEMENT**

307	COMMUNICATION		740				
319	CONFIDENTIAL DRUG ENFORCEMENT PAYMENTS		5,000	9,000	12,500	10,000	10,000
320	DUES AND MEMBERSHIPS		110	250	120	500	500
355	TRAVEL			1,000		1,000	1,000
357	VETERINARY SERVICES		1,955	2,000		2,000	2,000
401	ANIMAL FOOD & SUPPLIES		506	1,500	332	1,500	1,500

DRUG CONTROL FUND (122)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
431	LAW ENFORCEMENT SUPPLIES		1,645	100	1,400	500	500	
499	OTHER SUPPLIES & MATERIALS		256	350		500	500	
510	TRUSTEE'S COMMISSION		360	200	297	255	255	
599	OTHER CHARGES				720			
716	LAW ENFORCEMENT EQUIPMENT					1,000	1,000	
718	MOTOR VEHICLES			-	489			
TOTAL DRUG ENFORCEMENT			10,572	14,400	15,858	17,255	17,255	
99000	OTHER USES							
99100	TRANSFERS OUT		6,059	5,000		5,000	5,000	
TOTAL OTHER USES			6,059	5,000	-	5,000	5,000	
TOTAL EXPENDITURES			16,631	19,400	15,858	22,255	22,255	
OPERATING TRANSFERS							-	
TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES			19,385	600	13,860	3,245	3,245	
ESTIMATED BEGINNING FUND BALANCE			82,785	102,170	102,170	116,030	116,030	
ADJUSTMENTS								
ESTIMATED ENDING FUND BALANCE			102,170	102,770	116,030	119,275	119,275	
RESTRICTED FUND BALANCE								
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNASSIGNED FUND BALANCE			102,170	102,770	116,030	119,275	119,275	
FUND BALANCE AS A % OF REVENUES			284%	514%	390%	468%	468%	
FUND BALANCE AS A % OF EXPENDITURES			614%	530%	732%	536%	536%	

OTHER SPECIAL REVENUE - 127				Audit	Budget	Estimated	Department	Commission	Notes
				2022	2023	2023	Request	Approval	
							2024	2024	
REVENUES									
44000	OTHER LOCAL REVENUE								
44100	RECURRING ITEMS								
44110	INVESTMENT INCOME			4,994	4,000	4,900	4,000	4,000	
	TOTAL RECURRING ITEMS			4,994	4,000	4,900	4,000	4,000	
	TOTAL OTHER LOCAL REVENUE			4,994	4,000	4,900	4,000	4,000	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS								
48100	OTHER GOVERNMENTS								
48130	CONTRIBUTIONS						65,815	65,815	Waynesboro for paving
48600	CITIZENS GROUPS								
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS			-	-	-	65,815	65,815	
49000	OTHER SOURCES (NON-REVENUE)								
49800	TRANSFERS IN					30,171			Ag Center
	TOTAL OTHER SOURCES (NON-REVENUE)			-	-	30,171	-	-	
	TOTAL REVENUES AND OTHER SOURCES			4,994	4,000	35,071	69,815	69,815	
EXPENDITURES									
CAPITAL OUTLAY									
91401	AMERICAN RESCUE PLAN ACT GRANT #1								
308	CONSULTANTS					14,500			Wage Study
706	BUILDING CONSTRUCTION								Ag Center
712	HEATING & AIR CONDITIONING EQUIPMENT			1,257,494	1,257,494				
713	HIGHWAY CONSTRUCTION						153,423	153,423	Highway Dept Clean Streams
714	HIGHWAY EQUIPMENT					249,000			Highway Dept
717	MAINTENANCE EQUIPMENT					188,542			Solid Waste
718	MOTOR VEHICLES						50,000	50,000	Fire trucks

OTHER SPECIAL REVENUE - 127				Audit	Budget	Estimated	Department	Commission	Notes
				2022	2023	2023	Request	Approval	
							2024	2024	
724	SITE DEVELOPMENT						112,500	112,500	Health Dept Site Broadband Paving
724	SITE DEVELOPMENT						465,000	465,000	
724	SITE DEVELOPMENT						131,630	131,630	
TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1				-	1,257,494	1,709,536	912,553	912,553	
99000	OTHER USES								
99100	TRANSFERS OUT					398,552	100,625	100,625	
TOTAL OTHER USES				-	-	398,552	100,625	100,625	
TOTAL EXPENDITURES				-	1,257,494	2,108,088	1,013,178	1,013,178	
OPERATING TRANSFERS								-	
TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES				4,994	(1,253,494)	(2,073,017)	(943,363)	(943,363)	
ESTIMATED BEGINNING FUND BALANCE				3,238,535	3,243,529	3,243,529	1,170,512	1,170,512	
ADJUSTMENTS									
ESTIMATED ENDING FUND BALANCE				3,243,529	1,990,035	1,170,512	227,149	227,149	
RESTRICTED FUND BALANCE									
COMMITTED FUND BALANCE									
ASSIGNED FUND BALANCE									
UNASSIGNED FUND BALANCE				3,243,529	1,990,035	1,170,512	227,149	227,149	
FUND BALANCE AS A % OF REVENUES				64949%	49751%	3338%	325%	325%	
FUND BALANCE AS A % OF EXPENDITURES				#DIV/0!	158%	56%	22%	22%	

Audit	Budget	Estimated	Department Request	Commission Approval	Notes
<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	
	Total Revenue		3,344,415		
	HVAC		1,257,494		
	Bonus to employees		251,824		
	Bonus to highway		96,727		
			100,625		
	Ag Center		50,000		
	Paving		131,630		
	Fire Trucks		50,000		
	TVEC-Broadband		465,000		
	Wage study		14,500		
	Solid Waste Truck		188,542		
	Health		112,500		
	Highway		249,000		
	Highway Clean Streams		153,423		
			<u>223,150</u>		

OTHER SPECIAL REVENUE FUND (RESORT DISTRICT - 128)				Audit	Budget	Estimated	Department	Commission	Notes
				2022	2023	2023	Request	Approval	
							2024	2024	
REVENUES									
40000	LOCAL TAXES								
40200	COUNTY LOCAL OPTION TAXES								
40220	HOTEL/MOTEL TAX			13,672	17,621	33,173	23,000	23,000	
40270	BUSINESS TAX			2,643	2,643	2,643	2,643	2,643	
	TOTAL COUNTY LOCAL OPTION TAXES			16,315	20,264	35,816	25,643	25,643	
	TOTAL LOCAL TAXES			16,315	20,264	35,816	25,643	25,643	
46000	STATE OF TENNESSEE								
46800	OTHER STATE REVENUE								
46821	RESORT DISTRICT SALES TAX			90,240	78,163	93,426	95,000	95,000	
46851	STATE REVENUE SHARING - TVA			65,000	65,000	65,000	65,000	65,000	
	TOTAL OTHER STATE REVENUE			155,240	143,163	158,426	160,000	160,000	
	TOTAL STATE OF TENNESSEE			155,240	143,163	158,426	160,000	160,000	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS								
48100	OTHER GOVERNMENTS								
48130	CONTRIBUTIONS			51,800	58,753	58,753	58,753	58,753	Chamber - approved 4-11-2022 (\$6,627), JECDB (\$52,126)
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS			51,800	58,753	58,753	58,753	58,753	
49000	OTHER SOURCES (NON-REVENUE)								
49800	TRANSFERS IN					5,457			ARPA Payroll
	TOTAL OTHER SOURCES (NON-REVENUE)			-	-	5,457	-	-	
	TOTAL REVENUES AND OTHER SOURCES			223,355	222,180	258,452	244,396	244,396	
EXPENDITURES									
50000	GENERAL COUNTY OPERATIONS								
Retirement Rate =									

OTHER SPECIAL REVENUE FUND (RESORT DISTRICT - 128)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
58110	TOURISM							3.64%
105	SUPERVISOR/DIRECTOR		23,911	31,200	34,200	35,360	31,200	
169	PART-TIME PERSONNEL		7,800	7,800	7,650	7,800	8,112	Welcome Ctr
186	LONGEVITY PAY		2,916	200	250	300	300	
201	SOCIAL SECURITY		2,049	2,430	2,610	2,695	2,456	
204	PENSIONS		1,623	2,372	2,547	1,582	1,442	
210	UNEMPLOYMENT COMPENSATION		53	84	75	84	84	
212	EMPLOYER MEDICARE		479	568	610	630	574	
302	ADVERTISING			1,650		1,650	1,650	
307	COMMUNICATION		610	650	536	650	650	
316	CONTRIBUTIONS		20,300					
316	CONTRIBUTIONS		-	500	500	500	500	So. Central TN Tourism
316	CONTRIBUTIONS		-	15,000	15,000	15,000		Chamber
316	CONTRIBUTIONS			6,000	6,000	6,000	5,000	JECDB
316	CONTRIBUTIONS			3,700	3,700	3,700	3,700	TN Trails/Nvill Big Backyard
316	CONTRIBUTIONS		-	1,500	1,500	1,500	1,500	Wayne Co. Welcome Ctr
320	DUES AND MEMBERSHIPS		2,400	2,400	2,400	2,400	2,400	
452	UTILITIES		2,082	4,100	2,039	2,000	2,000	
499	OTHER SUPPLIES & MATERIALS		40	100				
510	TRUSTEE'S COMMISSION		1,835	2,222	2,585	2,222	2,222	
	TOTAL TOURISM		66,098	82,476	82,201	84,073	63,790	
58111	TOURISM-RESORT DISTRICT							
316	CONTRIBUTIONS		81,008	63,000	63,000	63,000	63,000	City of Clifton
	TOTAL TOURISM-RESORT DISTRICT		81,008	63,000	63,000	63,000	63,000	
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT							
105	SUPERVISOR/DIRECTOR		45,000	45,000	47,735	45,000	45,000	JECDB
186	LONGEVITY PAY		650	650	700	700	700	
201	SOCIAL SECURITY		2,736	2,830	3,003	2,833	2,833	
204	PENSIONS		2,727	2,762	2,930	1,663	1,663	
205	EMPLOYEE & DEPENDENT INSURANCE		180	180	180	12,411	12,411	
210	UNEMPLOYMENT COMPENSATION		42	42	42	42	42	
212	EMPLOYER MEDICARE		640	662	702	663	663	
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT		51,975	52,126	55,292	63,313	63,313	

OTHER SPECIAL REVENUE FUND (RESORT DISTRICT - 128)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
TOTAL EXPENDITURES		199,081	197,602	200,493	210,385	190,103	
OPERATING TRANSFERS						-	
TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES		24,274	24,578	57,958	34,011	54,293	
ESTIMATED BEGINNING FUND BALANCE		123,922	148,196	148,196	206,154	206,154	
ADJUSTMENTS							
ESTIMATED ENDING FUND BALANCE		148,196	172,774	206,154	240,165	260,448	
RESTRICTED FUND BALANCE							
COMMITTED FUND BALANCE							
ASSIGNED FUND BALANCE							
UNASSIGNED FUND BALANCE		148,196	172,774	206,154	240,165	260,448	
FUND BALANCE AS A % OF REVENUES		66%	78%	80%	98%	107%	
FUND BALANCE AS A % OF EXPENDITURES		74%	87%	103%	114%	137%	

HIGHWAY/PUBLIC WORKS (131)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
REVENUES								
40000	LOCAL TAXES							MOE Fund
40200	COUNTY LOCAL OPTION TAXES							
40240	WHEEL TAX		292,049	290,000	264,324	300,000	300,000	
	TOTAL COUNTY LOCAL OPTION TAXES		292,049	290,000	264,324	300,000	300,000	
	TOTAL LOCAL TAXES		292,049	290,000	264,324	300,000	300,000	
44000	OTHER LOCAL REVENUE							
44100	RECURRING ITEMS							
44145	SALE OF RECYCLED MATERIALS		2,322	1,000	2,806	6,000	6,000	
44170	MISCELLANEOUS REFUNDS		15,097		35,127			
	TOTAL RECURRING ITEMS		17,419	1,000	37,933	6,000	6,000	
44500	NONRECURRING ITEMS							
44530	SALE OF EQUIPMENT			5,000	95,868	5,000	5,000	
	TOTAL NONRECURRING ITEMS		-	5,000	95,868	5,000	5,000	
	TOTAL OTHER LOCAL REVENUE		17,419	6,000	133,801	11,000	11,000	
46400	PUBLIC WORKS GRANTS							
46410	BRIDGE PROGRAM			200,000	-	200,000	200,000	
46420	STATE AID PROGRAM		582,170	450,000	470,052	490,000	490,000	
	TOTAL PUBLIC WORKS GRANTS		582,170	650,000	470,052	690,000	690,000	
46800	OTHER STATE REVENUE							
46920	GASOLINE & MOTOR FUEL TAX		2,877,451	2,800,000	2,598,259	2,597,000	2,597,000	

HIGHWAY/PUBLIC WORKS (131)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
46930	PETROLEUM SPECIAL TAX		11,010	10,000	9,770	10,000	10,000	
	TOTAL OTHER STATE REVENUE		2,888,461	2,810,000	2,608,029	2,607,000	2,607,000	
	TOTAL STATE OF TENNESSEE		3,470,631	3,460,000	3,078,081	3,297,000	3,297,000	
47000	FEDERAL GOVERNMENT							
47100	FEDERAL THROUGH STATE							
47590	OTHER FEDERAL THROUGH STATE			100,000		100,000	100,000	
	TOTAL FEDERAL THROUGH STATE		-	100,000	-	100,000	100,000	
	TOTAL FEDERAL GOVERNMENT		-	100,000	-	100,000	100,000	
49000	OTHER SOURCES (NON-REVENUE)							
49700	INSURANCE RECOVERY		7,737					
49800	TRANSFERS IN		311,000		345,727			
	TOTAL OTHER SOURCES (NON-REVENUE)		318,737	-	345,727	-	-	
	TOTAL REVENUES AND OTHER SOURCES		4,098,836	3,856,000	3,821,933	3,708,000	3,708,000	
EXPENDITURES								
HIGHWAYS								Retirement Rate =
61000	ADMINISTRATION							3.64%
101	COUNTY OFFICIAL / ADMINSTRATIVE OFFICER		86,110	90,636	90,636	95,388	95,388	
161	SECRETARY(IES)		70,650	83,500	76,824	83,500	87,660	
191	BOARD AND COMMITTEE MEMBERS FEES			1,000		1,000	1,000	
201	SOCIAL SECURITY		9,644	10,858	10,383	11,153	11,411	

HIGHWAY/PUBLIC WORKS (131)			Audit	Budget	Estimated	Department	Commission	Notes
			<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
						<u>2024</u>	<u>2024</u>	
204	PENSIONS		9,411	11,489	10,131	6,548	6,699	
210	UNEMPLOYMENT COMPENSATION		812	2,800	659	1,000	1,000	
212	EMPLOYER MEDICARE		2,256	2,539	2,428	2,608	2,669	
320	DUES AND MEMBERSHIPS		4,547	6,000	4,685	6,000	6,000	
327	FREIGHT EXPENSES			100		100	100	
332	LEGAL NOTICES, RECORDING, AND COURT COSTS		1,416	1,500	754	1,500	1,500	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		2,524	2,500	673	2,500	2,500	
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIPMENT		109	300		300	300	
348	POSTAL CHARGES		557	700	570	700	700	
349	PRINTING, STATIONERY, AND FORMS		540	1,400	2,243	1,400	1,400	
355	TRAVEL		874	1,500	88	1,500	1,500	
399	OTHER CONTRACTED SERVICES		21,274	20,000	24,893	20,000	20,000	
410	CUSTODIAL SUPPLIES		943	1,600	990	1,600	1,600	
435	OFFICE SUPPLIES		2,127	2,500	1,934	2,500	2,500	
499	OTHER SUPPLIES & MATERIALS			500	351	500	500	
599	OTHER CHARGES		532	1,000	4,509	1,000	1,000	
709	DATA PROCESSING EQUIPMENT		806	2,500	249	2,500	2,500	
790	OTHER EQUIPMENT		1,297	1,500	675	1,500	1,500	
TOTAL ADMINISTRATION			216,429	246,422	233,675	244,797	249,427	

62000	HIGHWAY AND BRIDGE MAINTENANCE							
141	FOREMEN		78,115	95,000	83,428	95,000	98,800	
143	EQUIPMENT OPERATORS		275,744	400,000	323,698	400,000	424,960	
147	TRUCK DRIVERS		216,760	238,000	280,893	238,000	252,560	
149	LABORERS		258,547	250,000	283,245	250,000	264,560	
201	SOCIAL SECURITY		51,225	60,946	60,218	60,946	64,535	
204	PENSIONS		49,000	64,485	63,715	35,781	37,888	
210	UNEMPLOYMENT COMPENSATION		8,821	15,000	9,566	15,000	15,000	
212	EMPLOYER MEDICARE		11,980	14,254	14,083	14,254	15,093	
327	FREIGHT EXPENSES			100		100	100	
399	OTHER CONTRACTED SERVICES		2,920	5,000	240	5,000	5,000	
402	ASPHALT		22,257	30,000	19,453	30,000	30,000	

HIGHWAY/PUBLIC WORKS (131)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
403	ASPHALT - COLD MIX		35,873	40,000	46,431	40,000	40,000	
405	ASPHALT - LIQUID		359,199	275,000	421,342	275,000	275,000	
408	CONCRETE			10,000	1,596	10,000	10,000	
409	CRUSHED STONE		203,027	200,000	83,910	200,000	200,000	
426	GENERAL CONSTRUCTION MATERIALS		220	2,000		2,000	2,000	
438	PIPE		32,103	35,000	41,944	35,000	35,000	
440	PIPE-METAL		8,612	15,000	1,439	15,000	15,000	
443	ROAD SIGNS		5,803	15,000	6,731	15,000	15,000	
446	SMALL TOOLS		176	2,500	197	2,500	2,500	
447	STRUCTURAL STEEL		180	2,500		2,500	2,500	
455	WOOD PRODUCTS		8,000	8,000	8,000	8,000	8,000	
499	OTHER SUPPLIES & MATERIALS		1,845	8,500	2,533	8,500	8,500	
599	OTHER CHARGES		193	1,000	70	1,000	1,000	
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE		1,630,600	1,787,284	1,752,732	1,758,581	1,822,995	

63100	OPERATION AND MAINTENANCE OF EQUIPMENT							
141	FOREMEN		38,327	45,000	41,085	45,000	46,800	
142	MECHANIC(S)		117,579	120,000	167,879	120,000	126,240	
149	LABORERS				1,420		-	
201	SOCIAL SECURITY		9,565	10,230	13,044	10,230	10,728	
204	PENSIONS		9,333	10,824	13,801	6,006	6,299	
210	UNEMPLOYMENT COMPENSATION		1,070	2,225	2,097	1,500	1,500	
212	EMPLOYER MEDICARE		2,237	2,393	3,051	2,393	2,509	
327	FREIGHT EXPENSES		576	2,500	1,119	2,500	2,500	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		15,759	13,000	16,396	13,000	13,000	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		145	3,000	2,398	3,000	3,000	
359	DISPOSAL FEES			100		100	100	
412	DIESEL FUEL		229,400	200,000	269,971	200,000	200,000	
417	EQUIPMENT PARTS - LIGHT		18,490	25,000	27,432	25,000	25,000	
418	EQUIPMENT AND MACHINERY PARTS		136,526	175,000	196,695	175,000	175,000	
424	GARAGE SUPPLIES		2,332	18,000	7,412	18,000	18,000	
425	GASOLINE		53,259	50,000	47,535	50,000	50,000	

HIGHWAY/PUBLIC WORKS (131)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
433	LUBRICANTS		34,197	37,500	42,765	37,500	37,500	
446	SMALL TOOLS			4,000	1,156	4,000	4,000	
450	TIRES & TUBES		45,390	65,000	55,910	65,000	65,000	
451	UNIFORMS		10,822	10,000	9,363	10,000	10,000	
499	OTHER SUPPLIES & MATERIALS		1,831	6,000	5,084	6,000	6,000	
599	OTHER CHARGES		1,525	2,000	2,395	2,000	2,000	
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT		728,363	801,772	928,008	796,229	805,176	

65000	OTHER CHARGES							
307	COMMUNICATION		21,170	21,000	20,149	21,000	21,000	
415	ELECTRICITY		12,660	17,500	12,830	17,500	17,500	
422	FOOD SUPPLIES		15,212	20,000	19,500	20,000	20,000	
452	UTILITIES		3,033	5,000	1,525	5,000	5,000	
454	WATER & SEWER		2,093	2,500	1,878	2,500	2,500	
510	TRUSTEE'S COMMISSION		31,794	39,000	31,497	39,000	39,000	
511	VEHICLE & EQUIPMENT INSURANCE		59,440	65,000	64,890	86,000	86,000	
513	WORKERS' COMPENSATION INSURANCE		54,169	60,000	47,471	39,000	39,000	
515	LIABILITY CLAIMS			1,000	-	1,000	1,000	
599	OTHER CHARGES		2,697	5,000	6,197	5,000	5,000	
	TOTAL OTHER CHARGES		202,268	236,000	205,937	236,000	236,000	

66000	EMPLOYEE BENEFITS							
205	EMPLOYEE & DEPENDENT INSURANCE		98	8,000		264,551	264,551	
	TOTAL EMPLOYEE BENEFITS		98	8,000	-	264,551	264,551	

67000	COVID-19 GRANT #1							
189	OTHER SALARIES AND WAGES		299,524		338,706			
201	SOCIAL SECURITY				21,000			
204	PENSIONS				5,010			

HIGHWAY/PUBLIC WORKS (131)			Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
210	UNEMPLOYMENT COMPENSATION				11			
212	EMPLOYER MEDICARE				4,911			
	TOTAL COVID-19 GRANT #1		299,524	-	369,638	-	-	
68000	CAPITAL OUTLAY							
321	ENGINEERING SERVICES		15,974	200,000	2,500	200,000	200,000	State Aid Roads
436	OTHER ROAD MATERIALS		331,524	425,000	258,356	425,000	425,000	
705	BRIDGE CONSTRUCTION		387,191	200,000	193,707	200,000	200,000	
708	COMMUNICATION EQUIPMENT			1,000		1,000	1,000	
714	HIGHWAY EQUIPMENT		24,400	50,000	131,920	50,000	50,000	
718	MOTOR VEHICLES			20,000	16,558	20,000	20,000	
	TOTAL CAPITAL OUTLAY		759,089	896,000	603,041	896,000	896,000	
99000	OTHER USES							
99100	TRANSFERS OUT		73,945	76,500	72,745	73,945	73,945	
	TOTAL OTHER USES		73,945	76,500	72,745	73,945	73,945	
TOTAL EXPENDITURES			3,910,316	4,051,978	4,165,777	4,270,103	4,348,095	
OPERATING TRANSFERS							-	
TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES			188,520	(195,978)	(343,844)	(562,103)	(640,095)	
ESTIMATED BEGINNING FUND BALANCE			2,352,792	2,541,312	2,541,312	2,197,468	2,197,468	
ADJUSTMENTS								
ESTIMATED ENDING FUND BALANCE			2,541,312	2,345,334	2,197,468	1,635,365	1,557,373	

HIGHWAY/PUBLIC WORKS (131)	Audit		Budget	Estimated	Department	Commission	Notes
	<u>2022</u>		<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	
RESTRICTED FUND BALANCE							
COMMITTED FUND BALANCE							
ASSIGNED FUND BALANCE							
UNASSIGNED FUND BALANCE		2,541,312	2,345,334	2,197,468	1,635,365	1,557,373	
FUND BALANCE AS A % OF REVENUES		62%	61%	57%	44%	42%	
FUND BALANCE AS A % OF EXPENDITURES		65%	58%	53%	38%	36%	

GENERAL PURPOSE SCHOOL (141)		Audit	Budget	Estimated	Department	Commission	Notes
		2022	2023	2023	Request	Approval	
					2024	2024	
REVENUES							TISA Required Local Matching Funds = \$ 2,562,960
40000	LOCAL TAXES						
40100	COUNTY PROPERTY TAXES						
40110	CURRENT PROPERTY TAX		2,136,301	2,140,136	2,140,136	2,179,614	2,179,614
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR		70,149	80,255	75,957	71,148	71,148
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS		33,122	35,508	30,500	35,508	35,508
40140	INTEREST & PENALTY		12,260	14,019	15,000	14,019	14,019
	TOTAL COUNTY PROPERTY TAXES		2,251,832	2,269,918	2,261,593	2,300,289	2,300,289
40200	COUNTY LOCAL OPTION TAXES						
40210	LOCAL OPTION SALES TAX		1,155,740	1,016,280	1,082,740	1,090,376	1,090,376
40290	OTHER COUNTY LOCAL OPTION TAXES			15,000	15,000	20,000	20,000
	TOTAL COUNTY LOCAL OPTION TAXES		1,155,740	1,031,280	1,097,740	1,110,376	1,110,376
40300	STATUTORY LOCAL TAXES						
40340	COAL SEVERANCE TAX		31,930		23,447		
	TOTAL STATUTORY LOCAL TAXES		31,930	-	23,447	-	-
	TOTAL LOCAL TAXES		3,439,502	3,301,198	3,382,780	3,410,665	3,410,665
41000	LICENSES & PERMITS						
41100	LICENSES						
41110	MARRIAGE LICENSES		385	400	343	400	400
	TOTAL LICENSES		385	400	343	400	400
	TOTAL LICENSES & PERMITS		385	400	343	400	400
43000	CHARGES FOR CURRENT SERVICES						
43500	EDUCATION CHARGES						
43511	TUITION - REGULAR DAY STUDENTS		600		500		
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS		43,406	70,000	54,643	75,000	75,000
	TOTAL EDUCATION CHARGES		44,006	70,000	55,143	75,000	75,000
	TOTAL CHARGES FOR CURRENT SERVICES		44,006	70,000	55,143	75,000	75,000

GENERAL PURPOSE SCHOOL (141)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
44000	OTHER LOCAL REVENUE						
44100	RECURRING ITEMS						
44110	INVESTMENT INCOME	(4,407)					
44120	LEASE/RENTALS	2,927	5,400	871	5,400	5,400	
44130	SALE OF MATERIALS & SUPPLIES	250					
44170	MISCELLANEOUS REFUNDS	15,214					
	TOTAL RECURRING ITEMS	13,984	5,400	871	5,400	5,400	
44500	NONRECURRING ITEMS						
44530	SALE OF EQUIPMENT	5,600	10,000	11,000	15,000	15,000	
44540	SALE OF PROPERTY			10,811			
44560	DAMAGES RECOVERED FROM INDIVIDUALS	150					
44570	CONTRIBUTIONS & GIFTS			4,000			
	TOTAL NONRECURRING ITEMS	5,750	10,000	25,811	15,000	15,000	
44990	OTHER LOCAL REVENUES	101	1,000	100	1,000	1,000	
	TOTAL OTHER LOCAL REVENUE	19,835	16,400	26,782	21,400	21,400	
46000	STATE OF TENNESSEE						
46100	GENERAL GOVERNMENT GRANTS						
46175	ON-BEHALF CONTRIBUTIONS FOR OPEB	77,259					
	TOTAL GENERAL GOVERNMENT GRANTS	77,259	-	-	-	-	
46300	HEALTH & WELFARE GRANTS						
46390	OTHER HEALTH & WELFARE GRANTS			44,579			
	TOTAL HEALTH & WELFARE GRANTS	-	-	44,579	-	-	
46500	STATE EDUCATION FUNDS						
46511	BASIC EDUCATION PROGRAM	15,007,587	14,929,000	16,291,723	16,202,409	16,202,409	
46515	EARLY CHILDHOOD EDUCATION	814,404	814,433	616,924	814,433	814,433	
46550	DRIVER EDUCATION	13,989	14,680	-	14,680	14,680	
46590	OTHER STATE EDUCATION FUNDS	417,336	466,893	176,657	376,893	376,893	
46591	COORDINATED SCHOOL HEALTH	90,000	-			-	
46594	FAMILY RESOURCE CENTERS	29,612	-			-	
46610	CAREER LADDER PROGRAM	52,811	39,750		38,750	38,750	

GENERAL PURPOSE SCHOOL (141)		Audit	Budget	Estimated	Department	Commission	Notes
		2022	2023	2023	Request	Approval	
					2024	2024	
TOTAL STATE EDUCATION FUNDS		16,425,739	16,264,756	17,085,305	17,447,165	17,447,165	
46800	OTHER STATE REVENUE						
46852	STATE REVENUE SHARING-TELECOMMUNICATIONS		1,300		1,300	1,300	
46980	OTHER STATE GRANTS	157,419	70,400	21,126	70,400	70,400	
46981	SAFE SCHOOLS	54,436				-	
TOTAL OTHER STATE REVENUE		211,855	71,700	21,126	71,700	71,700	
TOTAL STATE OF TENNESSEE		16,714,853	16,336,456	17,151,010	17,518,865	17,518,865	
47000	FEDERAL GOVERNMENT						
47100	FEDERAL THROUGH STATE						
47135	COMMUNITY BASED ORGANIZATIONS			6,400			
47590	OTHER FEDERAL THROUGH STATE	114,679	84,980	58,346	84,603	84,603	
TOTAL FEDERAL THROUGH STATE		114,679	84,980	64,746	84,603	84,603	
TOTAL FEDERAL GOVERNMENT		114,679	84,980	64,746	84,603	84,603	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS						
48100	OTHER GOVERNMENTS						
48130	CONTRIBUTIONS	18,900					
TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS		18,900	-	-	-	-	
49000	OTHER SOURCES (NON-REVENUE)						
49700	INSURANCE RECOVERY	58,152		19,308			
TOTAL OTHER SOURCES (NON-REVENUE)		58,152	-	19,308	-	-	
TOTAL REVENUES AND OTHER SOURCES		20,410,312	19,809,434	20,700,111	21,110,933	21,110,933	

GENERAL PURPOSE SCHOOL (141)				Audit	Budget	Estimated	Department	Commission	Notes
				2022	2023	2023	Request	Approval	
							2024	2024	
EXPENDITURES									
EDUCATION									
INSTRUCTION									
Retirement Rate =									
71100	REGULAR INSTRUCTION PROGRAM								
116	TEACHERS			6,666,934	6,640,000	5,779,463	6,984,000	6,984,000	Equity
116	TEACHERS				255,850	255,850	259,400	259,400	
117	CAREER LADDER PROGRAM			42,335	40,000	26,434	35,750	35,750	
128	HOMEBOUND TEACHERS			4,606	5,000	8,180	6,000	6,000	
163	EDUCATIONAL ASSISTANTS			297,995	298,000	260,232	391,000	391,000	
189	OTHER SALARIES AND WAGES			199,546	192,000	242,817	206,000	206,000	
195	CERTIFIED SUBSTITUTE TEACHERS			55,853	60,000	29,100	50,000	50,000	
198	NON-CERTIFIED SUBSTITUTE TEACHERS			135,495	95,000	165,673	102,000	102,000	
201	SOCIAL SECURITY			427,498	470,323	419,600	498,117	498,117	
204	PENSIONS			690,081	661,506	460,884	524,379	524,379	
207	MEDICAL INSURANCE			650,796	760,000	648,899	923,000	923,000	
208	DENTAL INSURANCE			3,773	6,000	3,055	6,000	6,000	
209	DISABILITY INSURANCE			22,088	20,500	18,487	20,500	20,500	
210	UNEMPLOYMENT COMPENSATION			4,584	15,665	5,368	15,665	15,665	
212	EMPLOYER MEDICARE			99,814	109,995	98,132	116,495	116,495	
217	RETIREMENT-HYBRID STABILIZATION				30,000	11,374	30,000	30,000	Summer School
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT				3,000	-	3,000	3,000	
399	OTHER CONTRACTED SERVICES			13,548	-	8,968	8,700	8,700	
429	INSTRUCTIONAL SUPPLIES & MATERIALS			52,705	50,000	23,956	50,000	50,000	
449	TEXTBOOKS-BOUND			28,703	43,365	7,796	100,000	100,000	
499	OTHER SUPPLIES & MATERIALS			53,648	34,000	40,866	34,000	34,000	
599	OTHER CHARGES			33,247	12,000	3,760	30,000	30,000	
722	REGULAR INSTRUCTION EQUIPMENT			100,842	90,000	71,646	90,000	90,000	
	TOTAL REGULAR INSTRUCTION PROGRAM			9,584,091	9,892,204	8,590,539	10,484,006	10,484,006	
71150	ALTERNATIVE INSTRUCTION PROGRAM								
116	TEACHERS			66,024	53,136	47,114	55,636	55,636	
195	CERTIFIED SUBSTITUTE TEACHERS				500		500	500	
201	SOCIAL SECURITY			3,308	3,325	2,921	3,480	3,480	
204	PENSIONS			6,800	4,815	3,208	3,807	3,807	
207	MEDICAL INSURANCE			11,080	12,000	6,280	8,900	8,900	
210	UNEMPLOYMENT COMPENSATION			28	185	32	185	185	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
212	EMPLOYER MEDICARE		774	778	683	814	814	
429	INSTRUCTIONAL SUPPLIES & MATERIALS		200	200	-	200	200	
499	OTHER SUPPLIES & MATERIALS			-	200			
	TOTAL ALTERNATIVE INSTRUCTION PROGRAM		88,214	74,939	60,439	73,522	73,522	

71200	SPECIAL EDUCATION PROGRAM							
116	TEACHERS		842,000	899,000	773,069	991,000	991,000	
128	HOMEBOUND TEACHERS		12,268	9,000	16,064	12,000	12,000	
163	EDUCATIONAL ASSISTANTS		97,286	126,000	143,999	215,000	215,000	
171	SPEECH PATHOLOGIST		102,641	110,000	91,730	110,000	110,000	
195	CERTIFIED SUBSTITUTE TEACHERS		1,230	7,000	1,249	7,000	7,000	
198	NON-CERTIFIED SUBSTITUTE TEACHERS		14,209	20,000	15,500	20,000	20,000	
201	SOCIAL SECURITY		61,685	72,602	64,580	84,010	84,010	
204	PENSIONS		100,235	101,657	70,934	84,604	84,604	
207	MEDICAL INSURANCE		67,820	88,000	58,729	120,000	120,000	
208	DENTAL INSURANCE			-	576		-	
209	DISABILITY INSURANCE		4,892	1,300	4,046	1,300	1,300	
210	UNEMPLOYMENT COMPENSATION		689	3,900	895	3,900	3,900	
212	EMPLOYER MEDICARE		14,426	16,980	15,103	19,648	19,648	
217	RETIREMENT-HYBRID STABILIZATION		2,357	-	3,471		-	
312	CONTRACTS WITH PRIVATE AGENCIES		71				-	
399	OTHER CONTRACTED SERVICES		726	6,000	157	6,000	6,000	
429	INSTRUCTIONAL SUPPLIES & MATERIALS		4,866	5,500	4,949	5,500	5,500	
499	OTHER SUPPLIES & MATERIALS		11,403	1,000	693	1,000	1,000	
599	OTHER CHARGES		2,318	2,000	536	2,000	2,000	
725	SPECIAL EDUCATION EQUIPMENT		19,944	1,000	946	1,000	1,000	
790	OTHER EQUIPMENT						-	
	TOTAL SPECIAL EDUCATION PROGRAM		1,361,066	1,470,939	1,267,225	1,683,962	1,683,962	

71300	CAREER AND TECHNICAL EDUCATION PROGRAM							
116	TEACHERS		399,088	431,796	381,374	446,000	446,000	
189	OTHER SALARIES AND WAGES		753	2,511	47	-	-	
195	CERTIFIED SUBSTITUTE TEACHERS		1,240	3,500	6,065	4,500	4,500	
198	NON-CERTIFIED SUBSTITUTE TEACHERS		420	9,500	822	8,000	8,000	
201	SOCIAL SECURITY		22,954	27,733	24,075	28,427	28,427	
204	PENSIONS		37,752	39,026	26,444	30,373	30,373	
207	MEDICAL INSURANCE		29,819	37,000	28,445	44,000	44,000	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
208	DENTAL INSURANCE			260	-	260	260	
209	DISABILITY INSURANCE		1,527	1,400	1,201	1,400	1,400	
210	UNEMPLOYMENT COMPENSATION		249	915	277	915	915	
212	EMPLOYER MEDICARE		5,368	6,486	5,630	6,648	6,648	
217	RETIREMENT-HYBRID STABILIZATION		1,811	1,811	2,441	-	-	
399	OTHER CONTRACTED SERVICES		19,960	19,000	13,650	21,500	21,500	
429	INSTRUCTIONAL SUPPLIES & MATERIALS		14,738	8,000	8,382	8,000	8,000	
499	OTHER SUPPLIES & MATERIALS		1,976	2,000	2,867	2,000	2,000	
599	OTHER CHARGES		18,365	-	21,823		-	
730	VOCATIONAL INSTRUCTION EQUIPMENT		57,178	10,000	29,670	10,000	10,000	
TOTAL CAREER AND TECHNICAL EDUCATION PROGRAM			613,198	600,938	553,210	612,023	612,023	

SUPPORT SERVICES

72110 ATTENDANCE

105	SUPERVISOR/DIRECTOR		30,933	32,700	39,708	33,900	33,900	
201	SOCIAL SECURITY		1,620	2,027	2,462	2,102	2,102	
204	PENSIONS		3,185	2,943	2,704	2,309	2,309	
207	MEDICAL INSURANCE		4,473	6,500	6,029	6,500	6,500	
210	UNEMPLOYMENT COMPENSATION		10	128	17	136	136	
212	EMPLOYER MEDICARE		379	474	576	492	492	
355	TRAVEL		201	600		600	600	
TOTAL ATTENDANCE			40,801	45,372	51,496	46,038	46,038	

72120 HEALTH SERVICES

105	SUPERVISOR/DIRECTOR		57,192	58,500	58,452	61,200	61,200	
116	TEACHERS				70		-	
131	MEDICAL PERSONNEL		49,272	46,900	41,813	49,521	49,521	
189	OTHER SALARIES AND WAGES		86,424	123,275	111,489	140,860	140,860	
201	SOCIAL SECURITY		10,925	14,178	13,133	15,598	15,598	
204	PENSIONS		15,310	19,621	14,425	17,142	17,142	
207	MEDICAL INSURANCE		7,246	15,000	8,645	21,500	21,500	
208	DENTAL INSURANCE		484	400	480	371	371	
209	DISABILITY INSURANCE		979	1,200	646	1,000	1,000	
210	UNEMPLOYMENT COMPENSATION		197	1,079	295	1,079	1,079	
212	EMPLOYER MEDICARE		2,511	3,316	3,071	3,648	3,648	
217	RETIREMENT-HYBRID STABILIZATION		199	-	67	-	-	
348	POSTAL CHARGES		24	100		100	100	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
355	TRAVEL		2,677	2,500	2,410	2,500	2,500	
399	OTHER CONTRACTED SERVICES		1,076	1,200	1,003	1,139	1,139	
413	DRUGS & MEDICAL SUPPLIES		3,342	3,400	2,915	3,400	3,400	
429	INSTRUCTIONAL SUPPLIES & MATERIALS			-			-	
499	OTHER SUPPLIES & MATERIALS		2,015	4,500	1,404	4,000	4,000	
599	OTHER CHARGES		105	-			-	
TOTAL HEALTH SERVICES			239,978	295,169	260,319	323,058	323,058	

72130		OTHER STUDENT SUPPORT						
123	GUIDANCE PERSONNEL		321,864	337,500	289,256	344,000	344,000	
130	SOCIAL WORKERS		15,915	48,100		50,272	50,272	
201	SOCIAL SECURITY		18,950	23,907	17,934	24,445	24,445	
204	PENSIONS		33,359	35,315	19,698	26,850	26,850	
207	MEDICAL INSURANCE		23,025	20,000	23,790	42,000	42,000	
208	DENTAL INSURANCE		855	896	488	896	896	
209	DISABILITY INSURANCE		1,119	1,000	886	1,000	1,000	
210	UNEMPLOYMENT COMPENSATION		170	847	186	847	847	
212	EMPLOYER MEDICARE		4,432	5,591	4,194	5,717	5,717	
217	RETIREMENT-HYBRID STABILIZATION		388	388	753	-	-	
322	EVALUATION AND TESTING		5,550	12,000	266	13,000	13,000	
348	POSTAL CHARGES			800	-	500	500	
355	TRAVEL		663	1,500	274	1,500	1,500	
399	OTHER CONTRACTED SERVICES		158,608	1,000	71,773	1,000	1,000	
499	OTHER SUPPLIES & MATERIALS			6,000	-	5,000	5,000	
TOTAL OTHER STUDENT SUPPORT			584,898	494,844	429,498	517,027	517,027	

72210		REGULAR INSTRUCTION PROGRAM						
105	SUPERVISOR/DIRECTOR		85,551	85,000	84,408	82,000	82,000	
129	LIBRARIANS		353,191	310,000	270,404	324,500	324,500	
189	OTHER SALARIES AND WAGES		29,800	-	23,000		-	
201	SOCIAL SECURITY		26,574	24,490	23,424	25,203	25,203	
204	PENSIONS		47,636	35,550	25,729	27,683	27,683	
207	MEDICAL INSURANCE		34,249	37,000	23,139	49,000	49,000	
208	DENTAL INSURANCE		550	1,200	610	1,200	1,200	
209	DISABILITY INSURANCE		1,100	1,200	842	1,200	1,200	
210	UNEMPLOYMENT COMPENSATION		221	800	255	800	800	
212	EMPLOYER MEDICARE		6,141	5,728	5,478	5,894	5,894	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
217	RETIREMENT-HYBRID STABILIZATION		501	-			-	
355	TRAVEL		1,221	2,500	2,334	2,500	2,500	
399	OTHER CONTRACTED SERVICES			3,000		2,000	2,000	
432	LIBRARY BOOKS / MEDIA		22,682	22,000	19,437	24,500	24,500	
524	IN SERVICE / STAFF DEVELOPMENT		3,708	2,500	1,906	2,500	2,500	
TOTAL REGULAR INSTRUCTION PROGRAM			613,125	530,968	480,967	548,980	548,980	

72220		SPECIAL EDUCATION PROGRAM						
105	SUPERVISOR/DIRECTOR		80,551	85,000	84,408	87,500	87,500	
124	PSYCHOLOGICAL PERSONNEL		62,600	110,000	93,087	112,000	112,000	
135	ASSESSMENT PERSONNEL		49,628	52,000	45,533	56,200	56,200	
189	OTHER SALARIES AND WAGES		4,000	4,000	2,660	24,000	24,000	
201	SOCIAL SECURITY		11,836	15,562	13,993	17,341	17,341	
204	PENSIONS		15,581	20,000	15,369	19,048	19,048	
207	MEDICAL INSURANCE		3,201	22,000	10,175	36,000	36,000	
208	DENTAL INSURANCE		855	1,020	759	1,020	1,020	
209	DISABILITY INSURANCE		588	-	583		-	
210	UNEMPLOYMENT COMPENSATION		102	500	177	500	500	
212	EMPLOYER MEDICARE		2,768	3,640	3,272	4,056	4,056	
312	CONTRACTS WITH PRIVATE AGENCIES		11,245	55,000	956	55,000	55,000	
355	TRAVEL		4,173	4,000	4,885	4,000	4,000	
399	OTHER CONTRACTED SERVICES		2,741	3,000	310	3,000	3,000	
499	OTHER SUPPLIES & MATERIALS		4,371	4,000	2,301	4,000	4,000	
524	IN SERVICE / STAFF DEVELOPMENT		750	3,000	40	3,000	3,000	
790	OTHER EQUIPMENT		15,570	3,000	239	3,000	3,000	
TOTAL SPECIAL EDUCATION PROGRAM			270,560	385,722	278,746	429,665	429,665	

72230		CAREER AND TECHNICAL EDUCATION PROGRAM						
105	SUPERVISOR/DIRECTOR		76,141	78,731	80,232	83,250	83,250	
161	SECRETARY(IES)		20,080	23,500	24,472	26,880	26,880	
189	OTHER SALARIES AND WAGES		22,200	24,000	26,600	28,800	28,800	
201	SOCIAL SECURITY		6,393	7,826	6,492	8,614	8,614	
204	PENSIONS		9,601	10,787	8,942	8,609	8,609	
207	MEDICAL INSURANCE		11,364	15,000	15,908	17,500	17,500	
209	DISABILITY INSURANCE		57	375	-	375	375	
210	UNEMPLOYMENT COMPENSATION		103	360	90	360	360	
212	EMPLOYER MEDICARE		1,495	1,830	1,518	2,014	2,014	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
355	TRAVEL		1,792	1,500	339	1,500	1,500	
599	OTHER CHARGES		8,528	2,000	2,556	2,000	2,000	
TOTAL CAREER AND TECHNICAL EDUCATION PROGRAM			157,754	165,909	167,150	179,902	179,902	

72250		TECHNOLOGY						
105	SUPERVISOR/DIRECTOR		67,255	66,000	78,960	81,953	81,953	
201	SOCIAL SECURITY		3,793	4,092	4,896	5,081	5,081	
204	PENSIONS		6,927	5,940	5,377	5,581	5,581	
207	MEDICAL INSURANCE		6,112	7,200	7,029	8,200	8,200	
210	UNEMPLOYMENT COMPENSATION		20	128	28	128	128	
212	EMPLOYER MEDICARE		887	957	1,145	1,188	1,188	
350	INTERNET CONNECTIVITY		48,827	30,000		30,000	30,000	
355	TRAVEL			500		500	500	
399	OTHER CONTRACTED SERVICES		3,221	5,000	137	5,000	5,000	
599	OTHER CHARGES		17,537	10,000	1,168	10,000	10,000	
790	OTHER EQUIPMENT		24,605	10,000	9,758	10,000	10,000	
TOTAL TECHNOLOGY			179,184	139,817	108,498	157,631	157,631	

72290		OTHER PROGRAMS						
189	OTHER SALARIES AND WAGES				1,000			
201	SOCIAL SECURITY				62			
204	PENSIONS				68			
212	EMPLOYER MEDICARE				15			
215	ON-BEHALF PAYMENTS FOR OPEB		77,259					
TOTAL OTHER PROGRAMS			77,259	-	1,145	-	-	

72310		BOARD OF EDUCATION						
189	OTHER SALARIES AND WAGES			6,500		6,500	6,500	
191	BOARD AND COMMITTEE MEMBERS FEES		10,500	10,500	7,980	10,500	10,500	
201	SOCIAL SECURITY		612	1,054	495	1,054	1,054	
204	PENSIONS		41				-	
207	MEDICAL INSURANCE		9,522	5,500	6,292	6,500	6,500	
210	UNEMPLOYMENT COMPENSATION		32	128	25	128	128	
212	EMPLOYER MEDICARE		143	247	116	247	247	
299	OTHER FRINGE BENEFITS			168		168	168	
305	AUDIT SERVICES		19,000	20,000		20,000	20,000	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
320	DUES AND MEMBERSHIPS		14,166	10,500		10,500	10,500	
331	LEGAL SERVICES		5,426	8,000	7,085	8,000	8,000	
355	TRAVEL			1,000		1,000	1,000	
399	OTHER CONTRACTED SERVICES		9,100	-	1,536		-	
510	TRUSTEE'S COMMISSION		66,359	85,000	131,050	95,000	95,000	
513	WORKERS' COMPENSATION INSURANCE		63,204	60,000	20,937	66,000	66,000	
524	IN SERVICE / STAFF DEVELOPMENT		721	600		600	600	
599	OTHER CHARGES		6,186	16,000	8,622	16,000	16,000	
TOTAL BOARD OF EDUCATION			205,012	225,197	184,446	242,197	242,197	

72320 DIRECTOR OF SCHOOLS

101	COUNTY OFFICIAL / ADMINISTRATIVE OFFICER		107,051	107,500	108,720	115,000	115,000	
117	CAREER LADDER PROGRAM			2,000		1,000	1,000	
161	SECRETARY(IES)		24,480	25,900	25,860	30,060	30,060	
201	SOCIAL SECURITY		7,074	8,395	8,344	9,056	9,056	
204	PENSIONS		12,402	11,554	9,165	8,994	8,994	
207	MEDICAL INSURANCE		13,938	17,500	16,235	17,500	17,500	
210	UNEMPLOYMENT COMPENSATION		48	299	69	299	299	
212	EMPLOYER MEDICARE		1,654	1,963	1,951	2,118	2,118	
307	COMMUNICATION		7,239	8,000	7,870	8,000	8,000	
320	DUES AND MEMBERSHIPS		2,892	2,500		2,500	2,500	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT			2,000		2,000	2,000	
348	POSTAL CHARGES		377	2,500	132	2,500	2,500	
355	TRAVEL		1,547	2,300	1,913	3,000	3,000	
399	OTHER CONTRACTED SERVICES		726	3,000	384	3,000	3,000	
435	OFFICE SUPPLIES		431	500	420	500	500	
499	OTHER SUPPLIES & MATERIALS		80	1,000		1,000	1,000	
524	IN SERVICE / STAFF DEVELOPMENT		1,021	1,000	516	2,000	2,000	
599	OTHER CHARGES		121				-	
TOTAL DIRECTOR OF SCHOOLS			181,081	197,911	181,579	208,527	208,527	

72410 OFFICE OF THE PRINCIPAL

104	PRINCIPALS		493,803	528,900	532,697	565,000	565,000	
161	SECRETARY(IES)		139,096	175,000	165,536	190,000	190,000	
201	SOCIAL SECURITY		36,864	43,642	43,290	46,810	46,810	
204	PENSIONS		56,549	59,081	47,550	45,393	45,393	
207	MEDICAL INSURANCE		30,218	48,500	37,974	50,000	50,000	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
208	DENTAL INSURANCE		1,443	2,100	1,833	2,200	2,200	
209	DISABILITY INSURANCE		1,029	1,100	914	1,100	1,100	
210	UNEMPLOYMENT COMPENSATION		324	1,217	432	1,217	1,217	
212	EMPLOYER MEDICARE		8,511	10,207	10,124	10,948	10,948	
435	OFFICE SUPPLIES			500		500	500	
499	OTHER SUPPLIES & MATERIALS			500		500	500	
TOTAL OFFICE OF THE PRINCIPAL			767,837	870,747	840,350	913,668	913,668	

72510	FISCAL SERVICES							
119	ACCOUNTANTS / BOOKKEEPERS		46,553	49,020	49,020	53,250	53,250	
201	SOCIAL SECURITY		2,862	3,039	3,039	3,302	3,302	
204	PENSIONS		2,816	3,216	3,338	1,938	1,938	
209	DISABILITY INSURANCE		343	-	343		-	
210	UNEMPLOYMENT COMPENSATION		22	128	28	128	128	
212	EMPLOYER MEDICARE		669	711	711	772	772	
317	DATA PROCESSING SERVICES		24,234	21,500	21,950	22,000	22,000	
355	TRAVEL			500	-	500	500	
411	DATA PROCESSING SUPPLIES		1,954	2,000	3,751	2,000	2,000	
435	OFFICE SUPPLIES		2,081	1,000	211	1,000	1,000	
524	IN SERVICE / STAFF DEVELOPMENT		255	1,000	2,691	1,000	1,000	
TOTAL FISCAL SERVICES			81,789	82,114	85,082	85,890	85,890	

72610	OPERATION OF PLANT							
166	CUSTODIAL PERSONNEL		335,976	380,000	391,557	440,000	440,000	
189	OTHER SALARIES AND WAGES		1,078	4,000	3,984	4,000	4,000	
201	SOCIAL SECURITY		19,740	23,808	24,277	27,528	27,528	
204	PENSIONS		16,345	25,288	26,936	16,288	16,288	
207	MEDICAL INSURANCE		24,854	38,500	20,583	29,500	29,500	
208	DENTAL INSURANCE		1,374	2,500	1,913	2,500	2,500	
209	DISABILITY INSURANCE		1,572	1,400	1,555	1,400	1,400	
210	UNEMPLOYMENT COMPENSATION		480	2,900	629	2,500	2,500	
212	EMPLOYER MEDICARE		4,550	5,568	5,678	6,438	6,438	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		82				-	
399	OTHER CONTRACTED SERVICES		99,375	96,000	108,177	110,000	110,000	
410	CUSTODIAL SUPPLIES		60,309	66,000	68,092	75,000	75,000	
415	ELECTRICITY		475,648	475,000	599,732	495,000	495,000	
434	NATURAL GAS		130,787	150,000	173,646	160,000	160,000	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
454	WATER & SEWER		87,452	95,000	132,722	110,000	110,000	
502	BUILDING & CONTENTS INSURANCE		207,841	198,129	198,129	233,000	233,000	
599	OTHER CHARGES		35		-		-	
	TOTAL OPERATION OF PLANT		1,467,498	1,564,093	1,757,609	1,713,154	1,713,154	

72620	MAINTENANCE OF PLANT							
167	MAINTENANCE PERSONNEL		139,314	142,140	162,045	157,200	157,200	
201	SOCIAL SECURITY		7,931	8,813	10,047	9,746	9,746	
204	PENSIONS		8,240	9,324	11,035	5,722	5,722	
207	MEDICAL INSURANCE		11,503	14,800	11,205	21,500	21,500	
209	DISABILITY INSURANCE		343	1,650	1,543	1,650	1,650	
210	UNEMPLOYMENT COMPENSATION		97	640	153	640	640	
212	EMPLOYER MEDICARE		1,855	2,061	2,350	2,279	2,279	
307	COMMUNICATION		16	200		-	-	
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS		159,856	150,000	166,775	175,000	175,000	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		126,740	40,000	21,980	40,000	40,000	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		632	5,000	7,500	7,500	7,500	
355	TRAVEL		667				-	
399	OTHER CONTRACTED SERVICES		113,027	30,000	121,152	71,000	71,000	
425	GASOLINE			2,500		2,500	2,500	
499	OTHER SUPPLIES & MATERIALS			2,000		2,000	2,000	
599	OTHER CHARGES		1,381	8,000	7,009	8,000	8,000	
701	ADMINISTRATION EQUIPMENT		21,108		9,164		-	
	TOTAL MAINTENANCE OF PLANT		592,710	417,128	531,957	504,738	504,738	

72710	TRANSPORTATION							
105	SUPERVISOR/DIRECTOR		38,807	40,000	38,284	41,500	41,500	
142	MECHANIC(S)		100,627	115,000	99,483	115,000	115,000	
146	BUS DRIVERS		490,825	465,000	438,182	486,000	486,000	
189	OTHER SALARIES AND WAGES		30,585	24,500	29,208	25,500	25,500	
201	SOCIAL SECURITY		36,896	39,959	27,167	41,416	41,416	
204	PENSIONS		40,537	43,853	41,211	26,439	26,439	
207	MEDICAL INSURANCE		28,789	46,000	26,282	42,000	42,000	
208	DENTAL INSURANCE		1,920	3,000	1,212	2,500	2,500	
209	DISABILITY INSURANCE		3,853	4,800	2,971	3,800	3,800	
210	UNEMPLOYMENT COMPENSATION		668	4,650	625	3,600	3,600	
212	EMPLOYER MEDICARE		8,420	9,345	6,354	9,686	9,686	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
307	COMMUNICATION			2,000		1,200	1,200	
313	CONTRACTS WITH PARENTS		427	2,500	1,778	2,500	2,500	
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES		6,186	5,000	1,108	5,000	5,000	
340	MEDICAL AND DENTAL SERVICES		408	2,000	106	1,500	1,500	
355	TRAVEL		758	2,000	93	2,000	2,000	
399	OTHER CONTRACTED SERVICES		22,640	23,000	20,729	23,000	23,000	
412	DIESEL FUEL		170,173	190,000	97,238	175,000	175,000	
424	GARAGE SUPPLIES		2,484	3,000	2,252	3,000	3,000	
425	GASOLINE		39,984	37,000	51,354	43,000	43,000	
433	LUBRICANTS		5,587	7,500	12,015	7,900	7,900	
450	TIRES & TUBES		17,702	18,000	24,520	19,800	19,800	
453	VEHICLE PARTS		93,927	75,000	84,390	75,000	75,000	
499	OTHER SUPPLIES & MATERIALS		587	500	420	750	750	
524	IN SERVICE / STAFF DEVELOPMENT		1,926	1,600	815	1,600	1,600	
599	OTHER CHARGES		2,390	10,000	9,580	10,000	10,000	
729	TRANSPORTATION EQUIPMENT		447,424		204,782	105,000	105,000	
	TOTAL TRANSPORTATION		1,594,530	1,175,207	1,222,159	1,273,691	1,273,691	

73300	COMMUNITY SERVICES							
105	SUPERVISOR/DIRECTOR		26,500	17,500	31,200	17,500	17,500	
116	TEACHERS		70,670	70,200	51,870	70,200	70,200	
189	OTHER SALARIES AND WAGES		29,847	-	27,391		-	
201	SOCIAL SECURITY		7,015	5,437	6,849	5,437	5,437	
204	PENSIONS		12,343	7,648	7,522	7,052	7,052	
207	MEDICAL INSURANCE		9,720	11,000	9,122	12,000	12,000	
210	UNEMPLOYMENT COMPENSATION		129	130	36	130	130	
212	EMPLOYER MEDICARE		1,641	1,272	1,602	1,272	1,272	
355	TRAVEL		1,230	300	1,307	300	300	
429	INSTRUCTIONAL SUPPLIES & MATERIALS		4,160	-	1,000		-	
599	OTHER CHARGES		568	-	431		-	
	TOTAL COMMUNITY SERVICES		163,823	113,487	138,331	113,891	113,891	

73400	EARLY CHILDHOOD EDUCATION							
105	SUPERVISOR/DIRECTOR		35,243	35,243	41,484	35,243	35,243	
116	TEACHERS		421,658	412,151	365,045	412,151	412,151	
162	CLERICAL PERSONNEL		4,506	4,660	3,587	4,660	4,660	
163	EDUCATIONAL ASSISTANTS		153,683	165,088	139,083	165,088	165,088	

GENERAL PURPOSE SCHOOL (141)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
189	OTHER SALARIES AND WAGES		675	4,000		4,000	4,000	
195	CERTIFIED SUBSTITUTE TEACHERS		120	4,000	3,675	4,000	4,000	
198	NON-CERTIFIED SUBSTITUTE TEACHERS		5,711	4,000	5,819	4,000	4,000	
201	SOCIAL SECURITY		34,243	39,007	32,067	39,007	39,007	
204	PENSIONS		51,870	58,000	38,047	58,000	58,000	
207	MEDICAL INSURANCE		60,505	60,500	52,629	60,500	60,500	
208	DENTAL INSURANCE		1,110	1,500	759	1,500	1,500	
210	UNEMPLOYMENT COMPENSATION		510	800	579	800	800	
212	EMPLOYER MEDICARE		8,008	9,123	7,500	9,123	9,123	
217	RETIREMENT-HYBRID STABILIZATION		2,331	2,500	2,931	2,500	2,500	
299	OTHER FRINGE BENEFITS		3,601	4,500	2,474	4,500	4,500	
355	TRAVEL			800		500	500	
429	INSTRUCTIONAL SUPPLIES & MATERIALS		33,583	6,791	4,843	5,362	5,362	
524	IN SERVICE / STAFF DEVELOPMENT		412	2,000	106	500	500	
599	OTHER CHARGES		5,362	5,000	545	3,000	3,000	
TOTAL EARLY CHILDHOOD EDUCATION			823,131	819,663	701,173	814,433	814,433	
DEBT SERVICE								
PRINCIPAL ON DEBT								
82130 EDUCATION								
620	DEBT SERVICE CONTRIBUTION TO PRIMARY GOVERNMENT		245,344	256,000	256,000	196,833	196,833	
TOTAL PRINCIPAL ON DEBT-EDUCATION			245,344	256,000	256,000	196,833	196,833	
TOTAL PRINCIPAL ON DEBT			245,344	256,000	256,000	196,833	196,833	
91300 EDUCATION CAPITAL PROJECTS								
799	OTHER CAPITAL OUTLAY			161,432	249,862	161,432	161,432	
TOTAL EDUCATION CAPITAL PROJECTS			-	161,432	249,862	161,432	161,432	
99000 OTHER USES								
99100	TRANSFERS OUT		525,000					
TOTAL OTHER USES			525,000	-	-	-	-	
TOTAL EXPENDITURES			20,457,883	19,979,800	18,147,917	21,284,267	21,284,267	

GENERAL PURPOSE SCHOOL (141)		Audit	Budget	Estimated	Department	Commission	Notes
		2022	2023	2023	Request	Approval	
					2024	2024	
OPERATING TRANSFERS						-	
TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES		(47,571)	(170,366)	2,552,194	(173,333)	(173,333)	
ESTIMATED BEGINNING FUND BALANCE		3,371,775	3,324,204	3,324,204	5,876,398	5,876,398	
ADJUSTMENTS							
ESTIMATED ENDING FUND BALANCE		3,324,204	3,153,838	5,876,398	5,703,065	5,703,065	
RESTRICTED FUND BALANCE							
COMMITTED FUND BALANCE							
ASSIGNED FUND BALANCE							
UNASSIGNED FUND BALANCE		3,324,204	3,153,838	5,876,398	5,703,065	5,703,065	
FUND BALANCE AS A % OF REVENUES		16%	16%	28%	27%	27%	
FUND BALANCE AS A % OF EXPENDITURES		16%	16%	32%	27%	27%	

CENTRAL CAFETERIA (143)				Audit	Budget	Estimated	Department	Commission	Notes
				<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
							<u>2024</u>	<u>2024</u>	
<u>REVENUES</u>									
43000	CHARGES FOR CURRENT SERVICES								
43500	EDUCATION CHARGES								
43521	LUNCH PAYMENTS - CHILDREN			9,810	289,000	192,040	293,000	293,000	
43522	LUNCH PAYMENTS - ADULTS			17,750	52,000	18,716	38,000	38,000	
43523	INCOME FROM BREAKFAST				55,000	52,504	55,000	55,000	
43524	SPECIAL MILK SALES			2,508	-	3,350	2,500	2,500	
43525	A LA CARTE SALES			43,321	120,000	32,396	78,000	78,000	
	TOTAL EDUCATION CHARGES			73,389	516,000	299,007	466,500	466,500	
	TOTAL CHARGES FOR CURRENT SERVICES			73,389	516,000	299,007	466,500	466,500	
44000	OTHER LOCAL REVENUE								
44100	RECURRING ITEMS								
44110	INVESTMENT INCOME			16	500	72	500	500	
44165	REBATES			143				-	
44170	MISCELLANEOUS REFUNDS			338	1,000		1,000	1,000	
	TOTAL RECURRING ITEMS			497	1,500	72	1,500	1,500	
	TOTAL OTHER LOCAL REVENUE			497	1,500	72	1,500	1,500	
46000	STATE OF TENNESSEE								
46500	STATE EDUCATION FUNDS								
46520	SCHOOL FOOD SERVICE			60,328	10,000	10,081	10,000	10,000	
	TOTAL STATE EDUCATION FUNDS			60,328	10,000	10,081	10,000	10,000	
46800	OTHER STATE REVENUE								
46980	OTHER STATE GRANTS				5,000			-	
	TOTAL OTHER STATE REVENUE			-	5,000	-	-	-	
	TOTAL STATE OF TENNESSEE			60,328	15,000	10,081	10,000	10,000	

CENTRAL CAFETERIA (143)				Audit	Budget	Estimated	Department	Commission	Notes
				2022	2023	2023	Request	Approval	
							2024	2024	
47000	FEDERAL GOVERNMENT								
47100	FEDERAL THROUGH STATE								
47111	USDA SCHOOL LUNCH PROGRAM			1,033,277	600,000	597,673	659,000	659,000	
47112	USDA - COMMODITIES			88,722	-			-	
47113	BREAKFAST			430,327	260,000	263,718	289,000	289,000	
47114	USDA - OTHER			9,283	50,000	15,570	50,000	50,000	
	TOTAL FEDERAL THROUGH STATE			1,561,609	910,000	876,961	998,000	998,000	
	TOTAL FEDERAL GOVERNMENT			1,561,609	910,000	876,961	998,000	998,000	
	TOTAL REVENUES AND OTHER SOURCES			1,695,823	1,442,500	1,186,120	1,476,000	1,476,000	
EXPENDITURES									
EDUCATION									
OPERATION OF NON-INSTRUCTIONAL SERVICES									
73100	FOOD SERVICE								
105	SUPERVISOR/DIRECTOR			50,328	51,800	51,800	55,000	55,000	Summer Feeding Program
105	SUPERVISOR/DIRECTOR				3,000		4,000	4,000	
165	CAFETERIA PERSONNEL			401,917	415,000	397,960	522,000	522,000	
189	OTHER SALARIES AND WAGES				3,000		3,000	3,000	
201	SOCIAL SECURITY			25,895	29,314	27,885	36,208	36,208	
204	PENSIONS			26,727	32,426	30,629	23,223	23,223	
207	MEDICAL INSURANCE			32,728	23,000	31,259	38,000	38,000	
208	DENTAL INSURANCE			1,806	1,200	1,557	1,800	1,800	
209	DISABILITY INSURANCE			4,660	6,000	3,906	4,000	4,000	
210	UNEMPLOYMENT COMPENSATION			823	1,300	704	1,300	1,300	
212	EMPLOYER MEDICARE			6,056	6,856	6,522	8,468	8,468	
307	COMMUNICATION			2,359	3,200	2,757	2,801	2,801	
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT			10,171	16,000	6,260	10,500	10,500	
348	POSTAL CHARGES				500		500	500	
355	TRAVEL			3,154	5,000	2,802	3,000	3,000	

CENTRAL CAFETERIA (143)			Audit	Budget	Estimated	Department	Commission	Notes
			2022	2023	2023	Request	Approval	
						2024	2024	
399	OTHER CONTRACTED SERVICES		59,254	22,000	68,234	75,000	75,000	
421	FOOD PREPARATION SUPPLIES		57,777	86,000	68,121	55,000	55,000	
422	FOOD SUPPLIES		522,703	700,000	669,277	595,000	595,000	
435	OFFICE SUPPLIES		2,366	2,500	2,450	3,000	3,000	
469	USDA-COMMODITIES		88,722	-			-	
499	OTHER SUPPLIES & MATERIALS		2,875	5,000	5,667	9,000	9,000	
509	REFUNDS		141	-	159	200	200	
599	OTHER CHARGES		3,415	5,000	53		-	
710	FOOD SERVICE EQUIPMENT		67,954	24,404	29,732	25,000	25,000	
TOTAL FOOD SERVICE			1,371,831	1,442,500	1,407,735	1,476,000	1,476,000	
TOTAL EXPENDITURES			1,371,831	1,442,500	1,407,735	1,476,000	1,476,000	
OPERATING TRANSFERS							-	
TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES			323,992	-	(221,615)	-	-	
ESTIMATED BEGINNING FUND BALANCE			874,207	1,198,199	1,198,199	976,584	976,584	
ADJUSTMENTS								
ESTIMATED ENDING FUND BALANCE			1,198,199	1,198,199	976,584	976,584	976,584	
RESTRICTED FUND BALANCE								
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNASSIGNED FUND BALANCE			1,198,199	1,198,199	976,584	976,584	976,584	
FUND BALANCE AS A % OF REVENUES			71%	83%	82%	66%	66%	

CENTRAL CAFETERIA (143)		Audit	Budget	Estimated	Department	Commission	Notes
		2022	2023	2023	Request	Approval	
					2024	2024	
FUND BALANCE AS A % OF EXPENDITURES		87%	83%	69%	66%	66%	

GENERAL DEBT SERVICE (151)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
REVENUES							
40000	LOCAL TAXES						
40100	COUNTY PROPERTY TAXES						
40110	CURRENT PROPERTY TAX	1,068,568	750,925	744,336	359,445	359,445	
40120	TRUSTEE'S COLLECTIONS-PRIOR YEAR	35,075	38,910	30,609	34,865	34,865	
40130	CIRCUIT CLERK/CLERK & MASTER COLLECTIONS-PRIOR YEARS	16,762	18,171	10,092	15,008	15,008	
40140	INTEREST & PENALTY	6,128	6,257	5,249	5,878	5,878	
	TOTAL COUNTY PROPERTY TAXES	1,126,533	814,263	790,286	415,196	415,196	
40200	COUNTY LOCAL OPTION TAXES						
40210	LOCAL OPTION SALES TAX	1,685,739	1,325,102	1,375,380	1,456,000	1,456,000	
40240	WHEEL TAX	442,499	410,688	388,653	415,000	415,000	
40266	LITIGATION TAX - JAIL, WORKHOUSE, OR COURTHOUSE	39,406	38,306	36,825	38,000	38,000	
	TOTAL COUNTY LOCAL OPTION TAXES	2,167,644	1,774,096	1,800,857	1,909,000	1,909,000	
	TOTAL LOCAL TAXES	3,294,177	2,588,359	2,591,143	2,324,196	2,324,196	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS						
48100	OTHER GOVERNMENTS						
48130	CONTRIBUTIONS	245,344	145,344	100,000	196,833	196,833	Schools
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	245,344	145,344	100,000	196,833	196,833	
49000	OTHER SOURCES (NON-REVENUE)						
49800	TRANSFERS IN	73,945	205,391	72,745	73,945	73,945	Highways 2015 Pub Imp Bond Portion
	TOTAL OTHER SOURCES (NON-REVENUE)	73,945	205,391	72,745	73,945	73,945	
	TOTAL REVENUES AND OTHER SOURCES	3,613,466	2,939,094	2,763,888	2,594,974	2,594,974	
EXPENDITURES							

GENERAL DEBT SERVICE (151)				Audit <u>2022</u>	Budget <u>2023</u>	Estimated <u>2023</u>	Department Request <u>2024</u>	Commission Approval <u>2024</u>	Notes
DEBT SERVICE									
PRINCIPAL ON DEBT									
82110	GENERAL GOVERNMENT								
601	PRINCIPAL ON BONDS			526,300	245,000	245,000	255,000	255,000	2019 GO Refunding Bonds
601	PRINCIPAL ON BONDS				75,000	75,000	85,000	85,000	2016 GO Bonds Portion
601	PRINCIPAL ON BONDS				31,200	31,200	31,800	31,800	2015 Pub Imp Bond Portion
	TOTAL PRINCIPAL ON DEBT-GENERAL GOVERNMENT			526,300	351,200	351,200	371,800	371,800	
82120	HIGHWAYS AND STREETS								
601	PRINCIPAL ON BONDS			230,700	169,000	169,000	172,250	172,250	2015 Pub Imp Bond Portion
	TOTAL PRINCIPAL ON DEBT-HIGHWAYS AND STREET			230,700	169,000	169,000	172,250	172,250	
82130	EDUCATION								
601	PRINCIPAL ON BONDS			1,318,000	1,005,000	1,005,000	1,040,000	1,040,000	2020 Refunding Bonds
601	PRINCIPAL ON BONDS				355,000	355,000	555,000	555,000	2016 GO Bond Portion
601	PRINCIPAL ON BONDS				59,800	59,800	60,950	60,950	2015 Pub Imp Bond Portion
602	PRINCIPAL ON NOTES				144,036	144,036	96,595	96,595	EESI Note
612	PRINCIPAL ON OTHER LOANS			142,956				-	
	TOTAL PRINCIPAL ON DEBT-EDUCATION			1,460,956	1,563,836	1,563,836	1,752,545	1,752,545	
INTEREST ON DEBT									
82210	GENERAL GOVERNMENT								
603	INTEREST ON BONDS			176,928	112,400	112,400	104,900	104,900	2019 GO Refunding Bonds
602	INTEREST ON BONDS				11,868	11,868	10,625	10,625	2016 GO Bonds Portion
602	INTEREST ON BONDS				6,719	6,719	6,088	6,088	2015 Pub Imp Bond Portion
	TOTAL INTEREST ON DEBT-GENERAL GOVERNMENT			176,928	130,987	130,987	121,613	121,613	
82220	HIGHWAYS AND STREETS								
603	INTEREST ON BONDS			51,977	36,391	36,391	32,978	32,978	2015 Pub Imp Bond Portion

GENERAL DEBT SERVICE (151)			Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
	TOTAL INTEREST ON DEBT-HIGHWAYS AND STREETS		51,977	36,391	36,391	32,978	32,978	
82230	EDUCATION							
603	INTEREST ON BONDS		145,155	46,275	46,275	15,600	15,600	2020 Refunding Bonds
603	INTEREST ON BONDS			87,032	87,032	69,375	69,375	2016 GO Bonds Portion
603	INTEREST ON BONDS			12,877	12,877	11,669	11,669	2015 Pub Imp Bond Portion
604	INTEREST ON NOTES			1,308	1,308	234	234	EESI Note
613	INTEREST ON OTHER LOANS		2,388	-			-	
	TOTAL INTEREST ON DEBT-EDUCATION		147,543	147,492	147,492	96,878	96,878	
	OTHER DEBT SERVICE							
82310	GENERAL GOVERNMENT							
510	TRUSTEE'S COMMISSION		44,090	44,086	44,086	38,925	38,925	
699	OTHER DEBT SERVICE		4,150	-				
	TOTAL OTHER DEBT SERVICE-GENERAL GOVERNMENT		48,240	44,086	44,086	38,925	38,925	
	TOTAL EXPENDITURES		2,642,644	2,442,992	2,442,992	2,586,989	2,586,989	
	OPERATING TRANSFERS						-	
	TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES		970,822	496,102	320,896	7,986	7,986	
	ESTIMATED BEGINNING FUND BALANCE		3,136,926	4,107,748	4,107,748	4,428,644	4,428,644	
	ADJUSTMENTS							
	ESTIMATED ENDING FUND BALANCE		4,107,748	4,603,850	4,428,644	4,436,630	4,436,630	
	RESTRICTED FUND BALANCE				-	2,586,989	2,586,989	

GENERAL DEBT SERVICE (151)			Audit	Budget	Estimated	Department	Commission	Notes
			<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
						<u>2024</u>	<u>2024</u>	
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNASSIGNED FUND BALANCE			4,107,748	4,603,850	4,428,644	1,849,641	1,849,641	
FUND BALANCE AS A % OF REVENUES			114%	157%	160%	171%	171%	
FUND BALANCE AS A % OF EXPENDITURES			155%	188%	181%	171%	171%	
NET DEBT PER CAPITA							\$ 450	
NET DEBT TO ASSESSED PROPERTY VALUE							3%	
RATIO OF DEBT EXPENDITURES TO TOTAL GOVERNMENT EXPENDITURES							7%	

GENERAL CAPITAL PROJECT (171)		Audit	Budget	Estimated	Department	Commission	Notes
		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
					<u>2024</u>	<u>2024</u>	
REVENUES							
44000	OTHER LOCAL REVENUE						
44500	NONRECURRING ITEMS						
44570	CONTRIBUTIONS & GIFTS		172,099		21,900	20,000	20,000
	TOTAL NONRECURRING ITEMS		172,099	-	21,900	20,000	20,000
	TOTAL OTHER LOCAL REVENUE		172,099	-	21,900	20,000	20,000
46000	STATE OF TENNESSEE						
46100	GENERAL GOVERNMENT GRANTS						
46190	OTHER GENERAL GOVERNMENT GRANTS (Three Star)		124,389				
	TOTAL GENERAL GOVERNMENT GRANTS		124,389	-	-	-	-
46800	OTHER STATE REVENUE						
46851	STATE REVENUE SHARING - TVA		30,000	30,000	30,000	30,000	30,000
	TOTAL OTHER STATE REVENUE		30,000	30,000	30,000	30,000	30,000
	TOTAL STATE OF TENNESSEE		154,389	30,000	30,000	30,000	30,000
47000	FEDERAL GOVERNMENT						
47100	FEDERAL THROUGH STATE						
47180	COMMUNITY DEVELOPMENT		10,484				
47401	AMERICAN RESCUE PLAN ACT GRANT #1			50,000			
	TOTAL FEDERAL THROUGH STATE		10,484	-	50,000	-	-
	TOTAL FEDERAL GOVERNMENT		10,484	-	50,000	-	-

GENERAL CAPITAL PROJECT (171)		Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
49000	OTHER SOURCES (NON-REVENUE)						
49800	TRANSFERS IN	650,000		55,031			
	TOTAL OTHER SOURCES (NON-REVENUE)	650,000	-	55,031	-	-	
	TOTAL REVENUES AND OTHER SOURCES	986,972	30,000	156,931	50,000	50,000	
EXPENDITURES							
CAPITAL PROJECTS							
91110	GENERAL ADMINISTRATION PROJECTS						
322	EVALUATION AND TESTING	3,000					
510	TRUSTEE'S COMMISSION	300	-	1,569	500	500	
706	BUILDING CONSTRUCTION	486,492		832,125			
724	SITE DEVELOPMENT			100,625			
	TOTAL GENERAL ADMINISTRATION PROJECTS	489,792	-	934,319	500	500	
91140	PUBLIC HEALTH AND WELFARE PROJECTS						
706	BUILDING CONSTRUCTION	12,300					
	TOTAL PUBLIC HEALTH AND WELFARE PROJECTS	12,300	-	-	-	-	
TOTAL EXPENDITURES		502,092	-	934,319	500	500	
OPERATING TRANSFERS						-	
TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES		484,880	30,000	(777,388)	49,500	49,500	
ESTIMATED BEGINNING FUND BALANCE		698,413	1,183,293	1,183,293	405,905	405,905	

GENERAL CAPITAL PROJECT (171)			Audit	Budget	Estimated	Department	Commission	Notes
			<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
						<u>2024</u>	<u>2024</u>	
ADJUSTMENTS								
ESTIMATED ENDING FUND BALANCE			1,183,293	1,213,293	405,905	455,405	455,405	
RESTRICTED FUND BALANCE						372,331	372,331	Collinwood Med
COMMITTED FUND BALANCE								
ASSIGNED FUND BALANCE								
UNASSIGNED FUND BALANCE			1,183,293	1,213,293	405,905	83,074	83,074	
FUND BALANCE AS A % OF REVENUES			120%	4044%	259%	911%	911%	
FUND BALANCE AS A % OF EXPENDITURES			236%	#DIV/0!	43%	91081%	91081%	

HIGHWAY CAPITAL PROJECTS FUND - 176			Audit	Budget	Estimated	Department	Commission	Notes
			<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
						<u>2024</u>	<u>2024</u>	
REVENUES								
40000	LOCAL TAXES							
40200	COUNTY LOCAL OPTION TAXES							
40280	MINERAL SEVERANCE TAX		87,594	50,000	97,880	50,000	50,000	
	TOTAL COUNTY LOCAL OPTION TAXES		87,594	50,000	97,880	50,000	50,000	
	TOTAL LOCAL TAXES		87,594	50,000	97,880	50,000	50,000	
	TOTAL REVENUES AND OTHER SOURCES		87,594	50,000	97,880	50,000	50,000	
EXPENDITURES								
	HIGHWAYS							
	CAPITAL PROJECTS							
91200	HIGHWAY AND STREET CAPITAL PROJECTS							
510	TRUSTEE'S COMMISSION		875	500	979	500	500	
714	HIGHWAY EQUIPMENT				460,208			
	TOTAL HIGHWAY AND STREET CAPITAL PROJECTS		875	500	461,187	500	500	
	TOTAL EXPENDITURES		875	500	461,187	500	500	
	OPERATING TRANSFERS						-	
	TOTAL OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES		86,719	49,500	(363,307)	49,500	49,500	

HIGHWAY CAPITAL PROJECTS FUND - 176		Audit	Budget	Estimated	Department	Commission	Notes
		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>Request</u>	<u>Approval</u>	
		<u>2024</u>	<u>2024</u>				
ESTIMATED BEGINNING FUND BALANCE		866,388	953,107	953,107	589,800	589,800	
ADJUSTMENTS							
ESTIMATED ENDING FUND BALANCE		953,107	1,002,607	589,800	639,300	639,300	
RESTRICTED FUND BALANCE							
COMMITTED FUND BALANCE							
ASSIGNED FUND BALANCE							
UNASSIGNED FUND BALANCE		953,107	1,002,607	589,800	639,300	639,300	
FUND BALANCE AS A % OF REVENUES		1088%	2005%	603%	1279%	1279%	
FUND BALANCE AS A % OF EXPENDITURES		108927%	200521%	128%	127860%	127860%	

PUBLIC UTILITY FUND (WATER) - 204				Audit	Budget	Estimated	Department	Commission	Notes
MODIFIED ACCRUAL BASIS OF ACCOUNTING				2022	2023	2023	Request	Approval	
							2024	2024	
REVENUES									
40000	LOCAL TAXES								
40200	COUNTY LOCAL OPTION TAXES								
40220	HOTEL/MOTEL TAX			1,311	-	-	-	-	
	TOTAL COUNTY LOCAL OPTION TAXES			1,311	-	-	-	-	
	TOTAL LOCAL TAXES			1,311	-	-	-	-	
43000	CHARGES FOR CURRENT SERVICES								
43100	GENERAL SERVICE CHARGES								
43190	OTHER GENERAL SERVICE CHARGES			1,218	-	1,800	-	-	
43191	WATER SALES			164,386	153,906	111,012	75,000	75,000	
43193	WATER TAP SALES			1,800	4,155	4,800	-	-	
43194	SERVICE CHARGES			650	640	500	200	200	
	TOTAL GENERAL SERVICE CHARGES			168,054	158,701	118,112	75,200	75,200	
	TOTAL CHARGES FOR CURRENT SERVICES			168,054	158,701	118,112	75,200	75,200	
44000	OTHER LOCAL REVENUE								
44500	NONRECURRING ITEMS								
44570	CONTRIBUTIONS & GIFTS			25,182	-	-	-	-	
	TOTAL NONRECURRING ITEMS			25,182	-	-	-	-	
	TOTAL OTHER LOCAL REVENUE			25,182	-	-	-	-	
46800	OTHER STATE REVENUE								
46851	STATE REVENUE SHARING - TVA			175,000	175,000	175,000	175,000	175,000	
46980	OTHER STATE GRANTS			-	-	-	-	-	
	TOTAL OTHER STATE REVENUE			175,000	175,000	175,000	175,000	175,000	

PUBLIC UTILITY FUND (WATER) - 204		Audit	Budget	Estimated	Department	Commission	Notes
MODIFIED ACCRUAL BASIS OF ACCOUNTING		2022	2023	2023	Request	Approval	
					2024	2024	
TOTAL STATE OF TENNESSEE		175,000	175,000	175,000	175,000	175,000	

48000 OTHER GOVERNMENTS & CITIZENS GROUPS

48100 OTHER GOVERNMENTS

48130	CONTRIBUTIONS	-	17,230	17,230			Eagle Truss
TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS		-	17,230	17,230	-	-	

49000 OTHER SOURCES (NON-REVENUE)

49700	INSURANCE RECOVERY	5,116	-	4,049	-	-	
TOTAL OTHER SOURCES (NON-REVENUE)		5,116	-	4,049	-	-	

TOTAL REVENUES AND OTHER SOURCES		374,663	350,931	314,391	250,200	250,200	
----------------------------------	--	---------	---------	---------	---------	---------	--

EXPENDITURES

50000 GENERAL COUNTY OPERATIONS

58190 OTHER ECONOMIC AND COMMUNITY DEVELOPMENT

105	SUPERVISOR/DIRECTOR	3,086	-	507	5,200	5,200	
161	SECRETARY(IES)	-	4,017	3,941	4,138	4,138	
169	PART-TIME PERSONNEL	932	-	-	-	-	
201	SOCIAL SECURITY	249	249	276	579	579	
204	PENSIONS	243	243	269	340	340	
210	UNEMPLOYMENT COMPENSATION	4	109	10	30	30	
212	EMPLOYER MEDICARE	58	58	64	135	135	
309	CONTRACTS WITH GOVERNMENT AGENCIES	133,605	26,000	26,000	20,000	20,000	Waynesboro Collinwood
309	CONTRACTS WITH GOVERNMENT AGENCIES	-	105,000	105,000	-	-	

PUBLIC UTILITY FUND (WATER) - 204 MODIFIED ACCRUAL BASIS OF ACCOUNTING				Audit 2022	Budget 2023	Estimated 2023	Department Request 2024	Commission Approval 2024	Notes
309	CONTRACTS WITH GOVERNMENT AGENCIES		-	5,000	5,000	9,000	9,000	Clifton	
312	CONTRACTS WITH PRIVATE AGENCIES		5,165	3,840	3,840	1,500	1,500		
316	CONTRIBUTIONS		-	20,000	20,000	15,000	15,000	Waynesboro (2024=\$15,000; 2025=\$10,000; 2026=\$5,000)	
316	CONTRIBUTIONS		-	6,000	6,000	4,500	4,500	Clifton (2024=\$4,500; 2025=\$3,000; 2026=\$1,500)	
316	CONTRIBUTIONS		-	30,000	30,000	40,000	40,000	Collinwood (2024=\$40,000; 2025=\$30,000; 2026=\$20,000; 2027=\$15,000; 2028=\$10,000; 2029=\$5,000)	
320	DUES AND MEMBERSHIPS		600	600	300	300	300		
322	EVALUATION AND TESTING		4,053	5,000	3,033	1,000	1,000		
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT		4,075	4,500	10,512	2,000	2,000		
348	POSTAL CHARGES		123	150	140	150	150		
355	TRAVEL		-	-	-	3,000	3,000	Mileage operator	
399	OTHER CONTRACTED SERVICES		30,418	26,000	29,273	3,000	3,000		
415	ELECTRICITY		528	750	333	-	-		
435	OFFICE SUPPLIES		-	250	315	125	125		
446	SMALL TOOLS		-	500	126	100	100		
504	INDIRECT COST		14,580	10,000	12,030	2,000	2,000		
509	REFUNDS		-	150	-	150	150		
510	TRUSTEE'S COMMISSION		1,763	1,755	1,572	1,251	1,251		
514	DEPRECIATION		67,530	67,531	67,531	67,531	67,531		
791	OTHER CONSTRUCTION		2,145	6,000	-	1,000	1,000	Sales taxes	
TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT			269,157	323,702	326,071	182,029	182,029		

DEBT SERVICE

PUBLIC UTILITY FUND (WATER) - 204				Audit	Budget	Estimated	Department	Commission	Notes
MODIFIED ACCRUAL BASIS OF ACCOUNTING				2022	2023	2023	Request	Approval	
							2024	2024	
INTEREST ON DEBT									
82210	GENERAL GOVERNMENT								
603	INTEREST ON BONDS		29,148	27,144	27,144	17,023	17,023	2021 Fixed rate loan	
	TOTAL INTEREST ON DEBT-GENERAL GOVERNMENT		29,148	27,144	27,144	17,023	17,023		
TOTAL EXPENSES			298,305	350,846	353,215	199,052	199,052		
OPERATING TRANSFERS							-		
CHANGE IN NET POSITION			76,358	85	(38,824)	51,148	51,148		
ESTIMATED BEGINNING NET POSITION			1,699,285	1,775,643	1,775,643	1,736,819	1,736,819		
ADJUSTMENTS									
ESTIMATED ENDING NET POSITION			1,775,643	1,775,728	1,736,819	1,787,967	1,787,967		

Wayne County, Tennessee
Debt Schedule

	2015 General Bond		2016 General Bond		2019 General Bond		2020 School Bond		EESI Loan		2021 Water Bond		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023-2024	265,000.00	50,735.00	640,000.00	80,000.00	255,000.00	104,900.00	1,040,000.00	15,600.00	96,595.00	234.00	442,000.00	17,022.60	2,642,000.00	268,257.60
2024-2025	270,000.00	45,385.00	440,000.00	63,800.00	260,000.00	97,175.00					440,000.00	8,492.00	1,410,000.00	214,852.00
2025-2026	275,000.00	39,935.00	455,000.00	52,650.00	270,000.00	87,875.00							1,000,000.00	180,460.00
2026-2027	280,000.00	33,685.00	465,000.00	43,450.00	280,000.00	76,875.00							1,025,000.00	154,010.00
2027-2028	290,000.00	26,560.00	470,000.00	34,100.00	290,000.00	65,475.00							1,050,000.00	126,135.00
2028-2029	295,000.00	19,247.50	480,000.00	24,600.00	305,000.00	53,575.00							1,080,000.00	97,422.50
2029-2030	300,000.00	11,810.00	490,000.00	14,900.00	315,000.00	41,175.00							1,105,000.00	67,885.00
2030-2031	310,000.00	4,030.00	500,000.00	5,000.00	325,000.00	31,625.00							1,135,000.00	40,655.00
2031-2032					335,000.00	25,025.00							335,000.00	25,025.00
2032-2033					340,000.00	18,275.00							340,000.00	18,275.00
2033-2034					345,000.00	11,209.38							345,000.00	11,209.38
2034-2035					355,000.00	3,771.88							355,000.00	3,771.88
2035-2036													-	-
2036-2037													-	-
	2,285,000.00		3,940,000.00		3,675,000.00		1,040,000.00		96,595.00		882,000.00		11,822,000.00	1,207,958.36
12% General														

WAYNE COUNTY ASSISTED LIVING
dba BOYD COTTAGES ASSISTED LIVING

PROPOSED FULL BUDGET

2022 2023-2024

REVENUES	\$	896,975	\$	915,600
OPERATING EXPENSES				
SALARIES & WAGES		603,847		550,000
PAYROLL TAXES AND RETIREMENT		66,982		54,768
INSURANCE		42,939		39,600
SUPPLIES		7,861		7,500
FOOD		81,161		72,000
UTILITIES		58,106		60,000
REPAIRS AND MAINTENANCE		26,010		64,032
PROFESSIONAL SERVICES		15,500		7,500
LICENSES AND DUES		1,300		2,556
CONTRACTED LABOR		8,840		2,412
OFFICE		5,000		1,500
ADVERTISING		700		600
TOTAL OPERATING EXPENSES		918,246		862,468
CHANGE IN NET ASSETS	\$	(21,271)	\$	53,132

Highway MOE Calculations

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Total	2023-2024 Appropriation
40240 Wheel Tax	284,214	284,012	289,454	292,049	264,324	1,414,053	300,000
Total Local Revenue	284,214	284,012	289,454	292,049	264,324	1,414,053	300,000

5 Year Average	282,811	300,000
Difference	\$	17,189

First Level - Straight Year to Year Revenue Comparison					State Department USE ONLY		School System Maintenance of Effort 2022-2023	
Local Revenue Account Codes		Budget 2023-2024	Amended Budget (1) 2021-2022	Original Budget 2022-2023	Actual 2022-2023	Actual vs. Budget 2022-2023	2024 Budget vs. 2023 Budget/ Amended Budget	Comments
						*	*	
40110	Current Property Tax	2,179,614	2,140,136	2,140,136	2,140,136	-	39,478	
40120	Trustee's Collections - Prior Year	71,148	80,255	80,255	75,957	(4,298)	(9,107)	
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs.	35,508	35,508	35,508	30,500	(5,008)	-	
40140	Interest & Penalty	14,019	14,019	14,019	15,000	981	-	
40161 - 40163	Payments in Lieu of Taxes	-	-	-	-	-	-	
40210	Local Option Sales Tax	1,090,376	1,016,280	1,016,280	1,082,740	66,460	74,096	*
40270	Business Tax	-	-	-	-	-	-	
40275	Mixed Drink Tax	-	-	-	-	-	-	
40320	Bank Excise Tax	-	-	-	-	-	-	
40330	Wholesale Beer Tax	-	-	-	-	-	-	
40340	Coal Severance Tax	-	-	-	-	-	-	
40350	Interstate Telecommunications Tax	-	-	-	-	-	-	
Other (Specify):		-	-	-	-	-	-	
		-	-	-	-	-	-	
40100 Total County Taxes		\$ 3,390,665	\$ 3,286,198	\$ 3,286,198	\$ 3,344,333	\$ 58,135	\$ 104,467	
40610	Current Property Tax	-	-	-	-	-	-	
40620	Prior Year's Property Tax	-	-	-	-	-	-	
40630	Interest & Penalty	-	-	-	-	-	-	
40650	Payments in Lieu of Taxes	-	-	-	-	-	-	
40710	Local Option Sales Tax	-	-	-	-	-	-	
Other (Specify):		-	-	-	-	-	-	
		-	-	-	-	-	-	
40600 Total City/Special School District Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41000	Licenses & Permits	400	400	400	343	(57)	-	
44110	Investment Income	-	-	-	-	-	-	
44120	Lease/Rentals	-	-	-	-	-	-	
46851	State Revenue Sharing - TVA	-	-	-	-	-	-	
49810	City General Fund Transfers	-	-	-	-	-	-	
Other (Specify):		-	-	-	-	-	-	
		-	-	-	-	-	-	
Total Local Revenue per School Records		\$ 3,391,065	\$ 3,286,598	\$ 3,286,598	\$ 3,344,676	\$ 58,078	\$ 104,467	
LESS: Local Revenue Increases for (2):								
Capital Outlay		-	-	-	-	-	-	
Debt Service		-	-	-	-	-	-	
Total Adjusted Local Revenue		\$ 3,391,065	\$ 3,286,598	\$ 3,286,598	\$ 3,344,676	\$ 58,078	\$ 104,467	
Second Level - Per Pupil Revenue			***File Amendment with DOE***					
Total Local Revenue Divided by		\$ 3,391,065	\$ 3,286,598	\$ 3,286,598	\$ 3,344,676			
Average Daily Membership (use funding allocation sheets)		1,993	2,048	-	-			Attach copies of BEP Funding sheets
Per Pupil Revenue		\$ 1,701.49	\$ 1,604.78	\$ -	\$ -		\$ 97	

Budget Summary

Wayne County, Tennessee

FY 2023-2024

All Funds	Estimated Beginning Cash July 1				Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Debt Proceeds	Transfers-In		Transfers-Out					
General Fund	\$ 5,873,146	\$ 9,006,749		\$ 626,600	\$ 9,633,349	\$ 9,557,388	\$ -	\$ 9,557,388	\$ 75,961	\$ 5,949,107	62.25%
Solid Waste Fund	886,351	1,206,494		-	1,206,494	1,202,034		1,202,034	4,459	890,810	74.11%
Drug Fund	115,025	25,500		-	25,500	17,255	5,000	22,255	3,245	118,270	531.43%
Special Reveue Fund	1,170,512	69,815		-	69,815	912,553	100,625	1,013,178	(943,363)	227,149	22.42%
Resort District Fund	208,371	244,396		-	244,396	190,103		190,103	54,293	262,664	138.17%
Highway Fund	2,188,792	3,708,000		-	3,708,000	4,274,150	73,945	4,348,095	(640,095)	1,548,697	35.62%
General School Fund	5,859,811	21,110,933		-	21,110,933	21,284,267	-	21,284,267	(173,333)	5,686,478	26.72%
Central Cafeteria Fund	976,200	1,476,000		-	1,476,000	1,476,000		1,476,000	-	976,200	66.14%
Debt Service Fund	4,413,276	2,521,029	-	73,945	2,594,974	2,586,989		2,586,989	7,986	4,421,262	170.90%
General Capital Projects Fund	399,647	50,000		-	50,000	500		500	49,500	449,147	89829.40%
Highway Capital Projects Fund	585,234	50,000		-	50,000	500		500	49,500	634,734	126946.80%
Totals	\$ 22,676,365	\$ 39,468,916	\$ -	\$ 700,545	\$ 40,169,461	\$ 41,501,738	\$ 179,570	\$ 41,681,308	\$ (1,511,847)	\$ 21,164,518	

Enterprise Funds	Estimated Beginning Net Position July 1				Expenses **(exclude capital projects and debt principal payments)				Estimated Ending Net Position June 30
		Revenues	Transfers-In	Total	Transfers-Out	Total	Increase or (Decrease) in Net Position		
Water Fund	\$ 1,736,819	\$ 250,200		\$ 250,200	\$ 199,052	\$ 199,052	\$ 51,148	\$ 1,787,967	
Totals	\$ 1,736,819	\$ 250,200	\$ -	\$ 250,200	\$ 199,052	\$ -	\$ 199,052	\$ 51,148	\$ 1,787,967

Governmental Funds	Estimated Beginning Fund Balance July 1
General Fund	\$ 5,962,696
Solid Waste Fund	912,612
Drug Fund	116,030
Special Reveue Fund	1,170,512
Resort District Fund	206,154
Highway Fund	2,197,468
General School Fund	5,876,398
Central Cafeteria Fund	976,584
Debt Service Fund	4,428,644
General Capital Projects Fund	405,905
Highway Capital Projects Fund	589,800
Totals	\$ 22,842,804

Note: There are hidden rows for each section of this schedule that can be unhidden for governments with additional funds.

* Expenditures: Total should not include depreciation cost since it is a non cash expense, but should include principal payments.

** Expenditures: Total should not include costs for capitalizable projects and equipment or principal payments on bonds and notes. Estimated ending net position is only estimating the operating budget

Wayne County, Tennessee

Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2024

Note: Enter information in the unshaded cells.

					Total Principal	Budgeted Annual Debt Service			Detailed Budget
Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Outstanding at June 30	Principal	Interest	Total	Page Number
General	Bonds	2015 General Bond	\$ 4,000,000		\$ 2,285,000	\$ 265,000	\$ 50,735	\$ 315,735	
		2016 General Bond	7,405,000		3,940,000	640,000	80,000	720,000	
		2019 General Bond	4,390,000		3,675,000	255,000	104,900	359,900	
		2020 School Bond	3,020,000		1,040,000	1,040,000	15,600	1,055,600	
	Loan Agreements	EESI Loan	781,717		96,595	96,595	234	96,829	
								-	
		Total	\$ 19,596,717	\$ -	\$ 11,036,595	\$ 2,296,595	\$ 251,469	\$ 2,548,064	
Water and Sewer	Bonds	2021 Water Bond	1,321,958		\$ 882,000	\$ 442,000	\$ 17,023	\$ 459,023	
								-	
		Total	\$ 1,321,958	\$ -	\$ 882,000	\$ 442,000	\$ 17,023	\$ 459,023	
Total Outstanding Debt			\$ 20,918,675	\$ -	\$ 11,918,595	\$ 2,738,595	\$ 268,492	\$ 3,007,087	