



Lewis County, Tennessee

07.25.2023

Division of Local Finance
425 Fifth Avenue North
Nashville, TN 38243

RE: 2023 – 2024 Lewis County Budget Information Cover Letter

Please find the attached required information for the 2023 – 2024 Lewis County Budget. If you have any questions, please contact me at (931) 796-3378.

Sincerely,

Jonah Keltner
Lewis County Mayor

**LEWIS COUNTY GOVERNMENT
FISCAL YEAR 2023 – 2024
BUDGET**

**APPROVED BY THE LEWIS
COUNTY BOARD OF
COMMISSIONERS ON JULY 24,
2023**

Lewis County Board of Commissioners

RESOLUTION

No. 07-07A-23

Approving the Fiscal Year 2023-2024 Property Tax Rate

WHEREAS, the summary below shows a total of estimated collections to be brought in by the property tax, at 100%; and

WHEREAS, in addition to other county revenue, the tax rate listed below for each fund will be required to finance the county budget:

<u>FUND</u>	<u>TAX RATE</u>	<u>Estimated Collection (100%)</u>
County General	\$1.2919	\$3,300,350.15
Highway Department	\$0.0309	\$ 78,938.63
General Purpose School Fund	\$0.5610	\$1,433,157.70
Total	\$1.8838	\$4,812,446.48

NOW, THEREFORE BE IT RESOLVED by the legislative body of Lewis County meeting in regular session this 24th day of July, 2023, that we hereby adopt the Property Tax Rate listed above for Lewis County, Tennessee for Fiscal Year 2023-2024.

We, the undersigned County Commissioners, move the adoption of the above resolution.

Commissioner Chris B. Carroll moved to adopt the resolution.

Commissioner Ann Pagsdale seconded the motion.

Voting in Favor 9

Voting Against 0

APPROVED:

ATTEST:

Jonah Keltner
Jonah Keltner, County Mayor

Sandra Clayton
Sandra Clayton, County Clerk



STATE OF TENNESSEE
LEWIS COUNTY

I, THE UNDERSIGNED COUNTY CLERK, DO
HEREBY CERTIFY THIS TO BE A TRUE COPY
OF THE ORIGINAL OF THIS INSTRUMENT

Pandora Clayton
PANDORA CLAYTON, COUNTY CLERK

Lewis County Board of Commissioners

RESOLUTION

No. 07-08A-23

Funding Appropriations for Non-Profit Organizations (Fiscal Year 2023-2024)

BE IT RESOLVED by the legislative body of Lewis County meeting in regular session this 24th day of July, 2023, that he hereby approve the funding appropriations for the Non-Profit Organizations listed below for Fiscal Year 2023-2024:

<u>ORGANIZATION</u>	<u>ACCOUNT #</u>	<u>AMOUNT</u>
Lewis County Volunteer Fire Department	101-54310-312	\$ 19,000.00
Centerstone	101-55310-316	\$ 1,000.00
Davis House Child Advocacy Center	101-55310-316	\$ 9,000.00
Lewis County Senior Center	101-56300-316	\$ 6,000.00
Lewis County Soil Conservation	101-57500-316	\$ 18,000.00
Hohenwald/Lewis Co. Chamber of Commerce	101-58190-312	\$ 18,000.00
South Central Human Resource Agency	101-58190-320	\$ 1,600.00
South Central TN Development District	101-58190-320	\$ 1,218.00
American Legion Post 127	101-58900-316	\$ 2,000.00
Buffalo River Services	101-58900-316	\$ 4,800.00
Lewis County Cancer Victim Fund	101-58900-316	\$ 1,000.00
Lewis County Historical Society	101-58900-316	\$ 3,500.00
TN Department of Forestry	101-58900-316	\$ 1,000.00
War Memorial Hall Committee	101-58900-316	\$ 1,000.00
Miscellaneous Non-Profits (Max - \$200 each)	101-58900-316	\$ 1,200.00
Lewis County Senior Citizens (<i>Highway Dept.</i>)	131-61000-316	\$ 500.00
Total Non-Profit Appropriations		= \$ 88,818.00

We, the undersigned County Commissioners, move the adoption of the above resolution.

Commissioner Bill Dyer moved to adopt the resolution.

Commissioner [Signature] seconded the motion.

Voting in Favor 9

Voting Against 0

APPROVED:

ATTEST:

Jenah Keltner
Jenah Keltner, County Mayor

Sandra Clayton
Sandra Clayton, County Clerk



**STATE OF TENNESSEE
LEWIS COUNTY**

**I, THE UNDERSIGNED COUNTY CLERK, DO
HEREBY CERTIFY THIS TO BE A TRUE COPY
OF THE ORIGINAL OF THIS INSTRUMENT**

Dandra Clayton

DANDRA CLAYTON, COUNTY CLERK

Lewis County Board of Commissioners

RESOLUTION

No. 07-09A-23

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

SECTION 1. BE IT RESOLVED, by the legislative body of Lewis County, Tennessee, assembled in regular session on the 24th day of July, 2023, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Lewis 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:

COUNTY GENERAL FUND

(40000)	Local Taxes	6,132,500
(41000)	Licenses & Permits	2,050
(42000)	Fines, Forfeitures, & Penalties	48,000
(43000)	Charges for Current Services	97,900
(44000)	Other Local Revenues	299,350
(45000)	Fees Received from County Officials	598,000
(46000)	State of Tennessee	1,014,100
(48000)	Other Governments and Citizen Groups	20,000
(49000)	Other Sources	<u>160,000</u>
	Total General Fund Revenue	8,371,900

(51000)	General Administration	1,048,990
(52000)	Finance	517,002
(53000)	Administration of Justice	525,080
(54000)	Public Safety	4,177,538
(55000)	Public Health and Welfare	500,167
(56000)	Social, Cultural & Recreational	263,046
(57000)	Agriculture & Natural Resources	136,498
(58000)	Other General Government	<u>1,201,979</u>
	Total General Fund Expenditures	8,370,300

SOLID WASTE/SANITATION FUND

(40000)	Local Taxes	31,000
(43000)	Charges for Current Services	768,500
(44000)	Other Local Revenues	68,000
(46000)	State of Tennessee	2,400
(46900)	Other Revenue	<u>11,000</u>
	Total Solid Waste Revenue	880,900

(55000)	Public Health and Welfare	815,853
(58000)	Other General Government	<u>65,047</u>
	Total Solid Waste Expenditures	880,900

HIGHWAY PUBLIC WORKS FUND

(40000)	Local Taxes	81,315
(46000)	State of Tennessee	2,861,775
(48000)	Other Govt. and Citizens Groups	<u>60,956</u>
	Total Highway Works Revenue	3,004,046
(61000)	Administration	187,638
(62000)	Highway & Bridge Maintenance	1,032,450
(63000)	Operations & Maint. of Equipment	385,000
(65000)	Other Charges	76,704
(66000)	Employee Benefits	435,216
(68000)	Capital Outlay	<u>881,874</u>
	Total Hwy Department Expenditures	2,998,882

SCHOOL GENERAL PURPOSE FUND

(40000)	Local Taxes	4,573,940
(41000)	Licenses & Permits	0
(43000)	Charges for Current Services	28,800
(44000)	Other Local Revenues	44,000
(46000)	State of Tennessee	12,289,714
(49000)	Other Sources	<u>10,000</u>
	Total General Purpose Revenue	16,946,454
(71000)	Instruction	9,784,543
(72000)	Support Services	5,899,431
(73000)	Non-Instructional Services	537,480
(76000)	Capital Outlay	<u>725,000</u>
	Total School Gen. Purpose Expend.	16,946,454

SCHOOL FEDERAL PROJECTS FUND

(47000)	Federal Government	<u>1,233,785</u>
	Total School Federal Projects Revenue	1,233,785
(71000)	Instruction	816,837
(72000)	Support Services	416,948
(99000)	Other Uses	<u>0</u>
	Total School Federal Projects Expend.	1,233,785

SCHOOL CAFETERIA FUND

(34570)	Undesignated Fund Balance	0
(43000)	Charges for Current Services	158,300
(44000)	Other Local Revenues	84
(46000)	State of Tennessee	13,260
(47000)	Federal Government	<u>1,099,287</u>
	Total School Cafeteria Revenue	1,270,931
(73000)	Non-Instructional Services	<u>1,2570,087</u>
	Total School Cafeteria Expenditures	1,270,087

DRUG CONTROL FUND

(48000)	Other Govt. and Citizens	<u>1,000</u>
	Total Drug Control Revenue	1,000
(54000)	Public Safety	<u>1,000</u>
	Total Drug Control Expenditures	1,000

SPORTS & RECREATION (PARK) FUND

(43000)	Charges for Current Services	15,000
(48000)	Other Governments	<u>160,600</u>
	Total Sports & Recreation Revenue	175,600
(56000)	Parks & Fair Boards	155,804
(58000)	Other General Government	15,596
(58000)	Other General Government	<u>4,200</u>
	Total Sports & Recreation Fund	175,600

DEBT SERVICE FUND

(40000)	Local Taxes	335,000
(49000)	Other Sources	<u>14,600</u>
	Total Debt Service Revenue	349,600
(58000)	Other General Government	5,000
(82100)	General Government Principal	194,600
(82200)	General Government Interest	<u>75,000</u>
	Total Debt Service Expenditures	274,600

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 severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions 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, T.C.A., operate under provisions of Section 8-22-104, T.C.A., 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, T.C.A. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution 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 resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay 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 Mayor and by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2024.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2024 (All delinquent tax shall be applied to the current fiscal year's tax rate and not the previous fiscal year.) The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

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

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore 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 retroactive in force from and after July 1, 2023. This resolution shall be spread upon the minutes of the Lewis County Board of County Commissioners.

We, the undersigned Commissioners, move the adoption of the above resolution.

STATE OF TENNESSEE
LEWIS COUNTY

I, THE UNDERSIGNED COUNTY CLERK, DO
HEREBY CERTIFY THIS TO BE A TRUE COPY
OF THE ORIGINAL OF THIS INSTRUMENT

Sandra Clayton
SANDRA CLAYTON, COUNTY CLERK

Commissioner *Chris Bond* moved to adopt the resolution.

Commissioner *By* seconded the motion.

VOTING IN FAVOR 9
ATTEST:

VOTING AGAINST 0
APPROVED:

Jonah Keltner
Jonah Keltner, County Mayor

Sandra Clayton
Sandra Clayton, County Clerk

101 - GENERAL FUND

REVENUES

FUND# ACCT.#

ACCOUNT TITLE

40000 LOCAL TAXES

**FY 23-24
Commission**

40100 COUNTY PROPERTY TAXES

101	40110	CURRENT PROPERTY TAX	\$3,300,000.00
101	40120	TRUSTEE'S COLLECTIONS - PRIOR YEARS	\$66,000.00
101	40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	\$1,000.00
101	40130	CIR CLK/CLK & MASTER COLLECTION	\$40,000.00
101	40140	INTEREST AND PENALTY	\$12,000.00
101	40161	PAYMENTS IN LIEU OF TAXES - T.V.A.	\$8,500.00
101	40162	PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIES	\$256,000.00
101	40163	PAYMENTS IN LIEU OF TAXES - OT	\$10,500.00

TOTAL COUNTY PROPERTY TAXES

\$3,694,000.00

40200 COUNTY LOCAL OPTION TAXES

101	40210	LOCAL OPTION SALES TAX	\$1,651,000.00
101	40220	HOTEL/MOTEL TAX	\$71,000.00
101	40240	WHEEL TAX	\$422,000.00
101	40250	LITIGATION TAX -GENERAL	\$30,000.00
101	40260	LITIGATION TAX - SPECIAL PURPOSE	\$2,500.00
101	40266	LITIGATION TAX - JAIL OR WORKHOUSE	\$50,000.00
101	40267	LITIGATION TAX- VICTIM-OFFENDER	\$1,000.00
101	40270	BUSINESS TAX	\$115,000.00
101	40275	MIXED DRINK TAX	\$3,500.00

TOTAL COUNTY LOCAL OPTION TAXES

\$2,346,000.00

40300 STATUTORY LOCAL TAXES

101	40320	BANK EXCISE TAX	\$53,000.00
101	40330	WHOLESALE BEER TAX	\$32,000.00
101	40350	INTERSTATE TELECOMMUNICATIONS TAX	\$7,500.00

TOTAL STATUTORY LOCAL TAXES

\$92,500.00

TOTAL LOCAL TAXES

\$6,132,500.00

41000 LICENSES AND PERMITS

41100 LICENSES

101	41140	CABLE TV FRANCHISE	\$550.00
101	41510	BEER PERMITS	\$1,500.00
101	41590	OTHER PERMITS	\$0.00

TOTAL LICENSES

\$2,050.00

TOTAL LICENSES AND PERMITS

\$2,050.00

42000 FINES, FORFEITURES AND PENALTIES

42100 CIRCUIT COURT

101	42110	FINES	\$2,000.00
101	42120	OFFICERS COSTS	\$5,000.00

101	42190	DATA ENTRY FEE- CIRCUIT CLERK	\$600.00
101	42241	CRIMINAL COURT DRUG FEES	\$1,500.00
101	42280	DUI TREATMENT FINES	\$150.00
TOTAL CIRCUIT COURT			\$9,250.00

42300 GENERAL SESSIONS COURT

101	42310	FINES	\$10,000.00
101	42311	FINES FOR LITTERING	\$100.00
101	42320	OFFICERS COST	\$10,000.00
101	42330	GAMES AND FISH FINES	\$100.00
101	42341	GENERAL SESSIONS DRUG COURT FEES	\$700.00
101	42350	JAIL FEES	\$9,000.00
101	42380	DUI TREATMENT FINES	\$500.00
101	42390	DATA ENTRY FEE-GENERAL SESSIONS	\$2,000.00
101	42391	GENERAL SESSIONS COURTROOM SECURITY	\$100.00
TOTAL GENERAL SESSIONS COURT			\$32,500.00

42400 JUVENILE COURT

101	42410	FINES	\$250.00
TOTAL JUVENILE COURT			\$250.00

42500 CHANCERY COURT

101	42520	OFFICERS COSTS	\$3,000.00
101	42530	DATA ENTRY FEE - CHANCERY COURT	\$1,500.00
101	42591	COURTROOM SECURITY FEE	\$500.00
101	42990	OTHER FINES, FORFEITURES	\$1,000.00
TOTAL CHANCERY COURT			\$6,000.00

TOTAL FINES, FORFEITURES & PENALTY \$48,000.00

43000 CHARGES FOR CURRENT SERVICES

43100 GENERAL SERVICE CHARGES

101	43113	SURCHARGE - GENERAL	\$100.00
101	43170	WORK RELEASE CHARGES FOR BOARD	\$30,000.00
TOTAL GENERAL SERVICE CHARGES			\$30,100.00

43300 FEES

101	43310	AIRPORT FEES	\$17,000.00
101	43340	RECREATION FEES	\$150.00
101	43350	COPY FEES	\$150.00
101	43360	LIBRARY FEES	\$5,000.00
101	43365	ARCHIVES & RECORDS MANAGEMENT FEE	\$15,000.00
101	43366	GREENBELT LATE APPLICATION FEE	\$300.00
101	43370	TELEPHONE COMMISSIONS	\$9,000.00
101	43381	TOURISM FEES	\$500.00

101	43392	DATA PROCESSING FEES - REGISTER	\$5,000.00
101	43394	DATA PROCESSING FEES- SHERIFF	\$1,000.00
101	43395	SEXUAL OFFENDER REGISTRATION FEE	\$1,500.00
101	43396	DATA PROCESSING FEE- COUNTY CLERK	\$12,500.00
101	43399	VEHICLE INSURANCE COVERAGE REINSTATEMENT	\$700.00

TOTAL FEES **\$67,800.00**

TOTAL CHARGES FOR CURRENT SERVICES **\$97,900.00**

44000 OTHER LOCAL REVENUE

44100 RECURRING ITEMS

101	44110	INTEREST EARNED	\$100,000.00
101	44120	LEASE/RENTALS	\$105,000.00
101	44130	SALE OF MATERIALS AND SUPPLIES	\$0.00
101	44131	COMMISARY SALES	\$60,000.00
101	44135	SALE OF GASOLINE	\$20,000.00
101	44145	SALE OF RECYCLED MATERIALS	\$100.00
101	44170	MISCELLANEOUS REFUNDS	\$5,000.00
TOTAL RECURRING ITEMS			\$290,100.00

44500 NON-RECURRING ITEMS

101	44530	SALE OF EQUIPMENT	\$5,000.00
101	44540	SALE OF PROPERTY	\$2,000.00
101	44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$1,000.00
101	44570	CONTRIBUTIONS AND GIFTS	\$1,000.00
101	44990	OTHER LOCAL REVENUES	\$250.00
101	44560	OTHER LOCAL REVENUES <i>(Sale of Airport Rock)</i>	\$0.00
TOTAL RECURRING ITEMS			\$9,250.00

TOTAL OTHER LOCAL REVENUES \$299,350.00

45000 FEES RECEIVED FROM COUNTY OFFICIALS

45500 FEES IN LIEU OF SALARY

101	45510	COUNTY CLERK	\$171,000.00
101	45520	CIRCUIT COURT CLERK	\$40,000.00
101	45540	GENERAL SESSIONS COURT CLERK	\$46,000.00
101	45550	CLERK AND MASTER	\$63,000.00
101	45580	REGISTER	\$68,500.00
101	45590	SHERIFF	\$7,500.00
101	45610	TRUSTEE	\$202,000.00
TOTAL FEES IN LIEU OF SALARY			\$598,000.00

TOTAL FEES RECEIVED FROM COUNTY OFF \$598,000.00

46000 STATE OF TENNESSEE

46100 GENERAL GOVERNMENT GRANTS

101	46120	AIRPORT MAINTENANCE PROGRAM	\$15,000.00
101	46190	OTHER GENERAL GOVERNMENT GRANTS	\$0.00
TOTAL GENERAL GOVERNMENT GRANTS			\$15,000.00

46200 PUBLIC SAFETY GRANTS

101	46210	LAW ENFORCEMENT TRAINING PROGRAM	\$20,300.00
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101	46290	OTHER PUBLIC SAFETY GRANTS	\$0.00
		TOTAL PUBLIC SAFETY GRANTS	\$20,300.00

46300 HEALTH AND WELFARE GRANTS

101	46310	HEALTH DEPARTMENT PROGRAMS	\$0.00
101	46390	OTHER HEALTH AND WELFARE GRANTS	\$5,000.00
TOTAL HEALTH AND WELFARE GRANTS			\$5,000.00

46400 PUBLIC WORKS GRANTS

101	46430	LITTER PROGRAM	\$44,200.00
TOTAL PUBLIC WORKS GRANTS			\$44,200.00

46800 OTHER STATE REVENUE

101	46820	INCOME TAX	\$0.00
101	46830	BEER TAX	\$19,000.00
101	46835	VEHICLE CERTIFICATE OF TITLE	\$11,600.00
101	46840	ALCOHOLIC BEVERAGE TAX	\$45,000.00
101	46845	OPIOID SETTLEMENT FUNDS	\$6,000.00
101	46851	STATE REVENUE SHARING - T.V.A.	\$386,450.00
101	46852	STATE REVENUE SHARING-TELECOMMUN.	\$1,000.00
101	46855	STATE SHARED SPORTS GAMING PRIVILIGE TAX <i>(Debt Service)</i>	\$7,500.00
101	46915	CONTRACTED PRISONER BOARD <i>(30 @ \$39/day)</i>	\$427,050.00
101	46960	REGISTRAR'S SALARY SUPPLEMENT	\$15,000.00
101	46980	OTHER STATE GRANTS <i>(Library, Etc.)</i>	\$10,000.00
101	46990	OTHER STATE REVENUES	\$1,000.00
TOTAL OTHER STATE REVENUES			\$929,600.00

TOTAL STATE OF TENNESSEE**\$1,014,100.00****47000 FEDERAL GOVERNMENT****47100 FEDERAL THROUGH STATE**

101	47180	COMMUNITY DEVELOPMENT (HOME GRANT)	\$0.00
101	47235	HOMELAND SECURITY GRANTS	\$0.00
101	47301	ARRA Grant #1	\$0.00
101	47302	ARRA Grant #2	\$0.00
101	47303	ARRA Grant #3	\$0.00
101	47303	ARRA Grant #4	\$0.00
101	47990	OTHER DIRECT FEDERAL REVENUE	\$0.00
TOTAL FEDERAL THROUGH STATE			\$0.00

TOTAL FEDERAL GOVERNMENT**\$0.00****48000 OTHER GOVERNMENTS AND CITIZENS**

101	48130	CONTRIBUTIONS	\$0.00
101	48610	DONATIONS	\$0.00
101	48990	OTHER	\$20,000.00
TOTAL OTHER GOVERNMENTS/CITIZENS			\$20,000.00

49000 OTHER SOURCES (NON-REVENUE)

101	49700	INSURANCE RECOVERY <i>(Inmate Medical Reimbursement)</i>	\$160,000.00
101	49800	TRANSFERS IN	\$0.00
TOTAL OTHER SOURCES			\$160,000.00

TOTAL REVENUE **\$8,371,900.00**

EXPENDITURES

FUND# ACCT.# OBJ

FY 23-24
Commission @ 5%

51000 GENERAL GOVERNMENT

COUNTY COMMISSION

101	51100	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$6,000.00
101	51100	118	SECRETARY TO BOARD (COO)	\$9,636.00
101	51100	191	BOARD AND COMMITTEE MEMBERS FEES	\$22,000.00
101	51100	305	AUDIT SERVICES	\$5,500.00
101	51100	320	DUES AND MEMBERSHIPS (TCSA) (TCCA) (ATVG)	\$2,500.00
101	51100	332	LEGAL NOTICES, RECORDING & COURT COST	\$2,500.00
101	51100	349	PRINTING, STATIONERY AND FORMS	\$1,000.00
101	51100	355	TRAVEL	\$2,000.00
101	51100	422	FOOD SUPPLIES	\$1,000.00
101	51100	435	OFFICE SUPPLIES	\$1,500.00
TOTAL COUNTY COMMISSION				\$53,636.00

BOARD OF EQUALIZATION

101	51210	191	BOARD AND COMMITTEE MEMBERS FEES	\$1,750.00
TOTAL BOARD OF EQUALIZATION				\$1,750.00

COUNTY MAYOR

101	51300	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$106,458.00
101	51300	105	SUPERVISOR/DIRECTOR (COO - Paid from New Line This Year)	\$49,164.00
101	51300	119	ACCOUNTANTS/BOOKEEPERS (FT Exec. Ast. at \$15.75hr 37.5hr wk - M. Kelley)	\$30,713.00
101	51300	122	PURCHASING PERSONNEL	\$33,418.00
101	51300	169	PART TIME PERSONNEL (Will eliminate this if Full-Time E.A. is approved)	\$0.00
101	51300	189	OTHER SALARIES & WAGES	\$6,800.00
101	51300	308	CONSULTANTS (Laurie Wagner - Splash Pad Grant Writer)	\$2,000.00
101	51300	317	DATA PROCESSING	\$23,500.00
101	51300	320	DUES AND MEMBERSHIPS	\$1,700.00
101	51300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$500.00
101	51300	349	PRINTING, STATIONERY AND FORMS	\$2,300.00
101	51300	355	TRAVEL	\$6,000.00
101	51300	422	FOOD SUPPLIES	\$1,000.00
101	51300	435	OFFICE SUPPLIES	\$4,000.00
TOTAL COUNTY EXECUTIVE				\$267,553.00

COUNTY ATTORNEY

101	51400	312	CONTRACT WITH PRIVATE AGENCY	\$6,000.00
101	51400	331	LEGAL SERVICES	\$0.00
TOTAL COUNTY ATTORNEY				\$6,000.00

EXPENDITURES

FUND# ACCT.# OBJ

FY 23-24
Commission @ 5%

ELECTION COMMISSION

101	51500	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$77,864.00
101	51500	169	PART TIME PERSONNEL	\$26,083.00
101	51500	192	ELECTION COMMISSION	\$8,125.00
101	51500	193	ELECTION WORKERS	\$7,775.00
101	51500	317	DATA PROCESSING SERVICES	\$9,107.00
101	51500	320	DUES AND MEMBERSHIPS	\$350.00
101	51500	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$2,500.00
101	51500	337	MAINTENANCE AND REPAIR SERVICE OFFICE EQUIPMENT	\$400.00
101	51500	348	POSTAL CHARGES	\$250.00
101	51500	349	PRINTING, STATIONERY AND FORMS	\$1,500.00
101	51500	351	RENTALS	\$500.00
101	51500	355	TRAVEL	\$8,336.00
101	51500	399	OTHER CONTRACTED SERVICES	\$3,663.00
101	51500	422	FOOD SUPPLIES	\$750.00
101	51500	435	OFFICE SUPPLIES	\$2,500.00
101	51500	499	OTHER SUPPLIES AND MATERIALS	\$1,000.00
101	51500	731	VOTING MACHINES	\$0.00
TOTAL ELECTION COMMISSION				\$150,703.00

REGISTER OF DEEDS

101	51600	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$86,716.00
101	51600	161	SECRETARY(S)	\$31,260.00
101	51600	317	DATA PROCESSING SERVICES	\$6,500.00
101	51600	320	DUES AND MEMBERSHIPS	\$1,000.00
101	51600	349	PRINTING, STATIONERY AND FORMS	\$1,500.00
101	51600	435	OFFICE SUPPLIES	\$2,500.00
TOTAL REGISTER OF DEEDS				\$129,476.00

GEOGRAPHIC INFORMATION SYSTEM - ASSESSOR

101	51760	121	DATA PROCESSING PERSONNEL	\$36,871.00
101	51760	140	SALARY SUPPLEMENTS	\$1,000.00
101	51760	196	INSERVICE TRAINING	\$380.00
101	51760	320	DUES AND MEMBERSHIPS	\$425.00
101	51760	355	TRAVEL	\$500.00
101	51760	414	DUPLICATING SERVICES	\$250.00
101	51760	435	OFFICE SUPPLIES	\$500.00
101	51760	719	OFFICE EQUIPMENT	\$500.00
TOTAL GIS				\$39,926.00

COUNTY BUILDINGS

101	51800	105	SUPERVISOR/DIRECTOR	\$45,864.00
101	51800	160	GUARDS (Courthouse Security - Cranford/Linda/Larry)	\$27,089.00
101	51800	166	CUSTODIAL PERSONNEL	\$30,408.00
101	51800	167	MAINTENANCE PERSONNEL (2 Full-Time - Equally Paid)	\$68,796.00
101	51800	169	PART TIME PERSONNEL (\$15/hr @ 16hr/week as needed + Summer Youth @ \$10/hr)	\$12,480.00
101	51800	307	COMMUNICATION	\$26,000.00
101	51800	330	OPERATING LEASE PAYMENTS	\$3,600.00
101	51800	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$100.00
101	51800	334	MAINTENANCE AGREEMENT - COPIERS	\$2,000.00
101	51800	335	MAINTENANCE AND REPAIR SERVICE BUILDING	\$10,000.00
101	51800	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$10,000.00
101	51800	340	MEDICAL	\$100.00
101	51800	347	PEST CONTROL	\$500.00
101	51800	348	POSTAL CHARGES	\$20,000.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
				Commission @ 5%
101	51800	349	PRINTING, STATIONERY AND FORMS	\$100.00
101	51800	355	TRAVEL	\$250.00
101	51800	359	DISPOSAL FEES	\$600.00
101	51800	361	PERMITS	\$100.00
101	51800	399	OTHER CONTRACTED SERVICES	\$2,000.00
101	51800	399	LAWN- OTHER CONTRACTED SERVICES	\$1,000.00
101	51800	409	CRUSHED STONE	\$0.00
101	51800	410	CUSTODIAL SUPPLIES	\$3,000.00
101	51800	412	DIESEL FUEL	\$100.00
101	51800	422	FOOD SUPPLIES (Inmate Lunches & Miscellaneous Special Meals)	\$1,000.00
101	51800	422	XMAS-FOOD SUPPLIES (Christmas Dinner/Employee Hams/Etc.)	\$6,000.00
101	51800	425	GASOLINE	\$5,500.00
101	51800	427	ICE/WATER	\$1,400.00
101	51800	435	OFFICE SUPPLIES	\$500.00
101	51800	442	PROPANE GAS	\$100.00
101	51800	450	TIRES AND TUBES	\$1,000.00
101	51800	451	UNIFORMS	\$500.00
101	51800	452	UTILITIES	\$28,000.00
101	51800	599	OTHER CHARGES	\$2,000.00
101	51800	707	BUILDING IMPROVEMENTS	\$1,000.00
101	51800	716	LAW ENFORCEMENT EQUIPMENT (Courthouse Security)	\$100.00
101	51800	717	MAINTENANCE EQUIPMENT	\$2,000.00
101	51800	719	OFFICE EQUIPMENT	\$500.00
101	51800	734	DISABILITIES ACT IMPROVEMENTS (ADA Plan - Need to Show Progress)	\$1,500.00
			TOTAL COUNTY BUILDINGS	\$315,187.00

101 - GENERAL FUND

EXPENDITURES

FUND# ACCT.# OBJ

FY 23-24

Commission @ 5%

OTHER FACILITIES (WAR MEMORIAL BUILDING)

101	51810	307	COMMUNICATION	\$3,800.00
	51810	332	LEGAL NOTICES, RECORDINGS & COURT COSTS	\$0.00
101	51810	334	MAINTENANCE AGREEMENTS	\$600.00
101	51810	335	MAINTENANCE AND REPAIR SERVICES BUILDING	\$3,000.00
101	51810	347	PEST CONTROL	\$700.00
101	51810	399	OTHER CONTRACTED SERVICES	\$500.00
101	51810	410	CUSTODIAL SUPPLIES	\$1,000.00
101	51810	452	UTILITIES	\$10,500.00
101	51810	599	OTHER CHARGES	\$500.00

TOTAL OTHER FACILITIES

\$20,600.00

OTHER GENERAL ADMINISTRATION (JUSTICE CENTER)

101	51900	169	PART TIME PERSONNEL	\$18,919.00
101	51900	307	COMMUNICATION	\$20,000.00
101	51900	332	LEGAL NOTICES, RECORDING AND COURT COST	\$100.00
101	51900	334	MAINTENANCE AGREEMENTS	\$1,500.00
101	51900	335	MAINTENANCE AND REPAIR SERVICES BUILDING	\$1,000.00
101	51900	347	PEST CONTROL	\$1,100.00
101	51900	359	DISPOSAL FEES	\$240.00
101	51900	410	CUSTODIAL SUPPLIES	\$1,300.00
101	51900	452	UTILITIES	\$18,000.00
101	51900	599	OTHER CHARGES	\$1,000.00
101	51900	707	BUILDING IMPROVEMENTS	\$0.00
101	51900	712	HEATING AND AIR CONDITIONING EQUIPMENT	\$1,000.00

TOTAL OTHER GENERAL ADMINISTRATION

\$64,159.00

TOTAL GENERAL ADMINISTRATION

\$1,048,990.00

52000 FINANCE

PROPERTY ASSESSOR'S OFFICE

101	52300	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$86,716.00
101	52300	103	ASSISTANT(S)	\$29,605.00
101	52300	305	AUDIT SERVICES	\$4,500.00
101	52300	317	DATA PROCESSING SERVICES	\$4,700.00
101	52300	320	DUES AND MEMBERSHIPS	\$1,050.00
101	52300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$350.00
101	52300	336	MAINTENANCE AND REPAIR SERVICES EQUIPMENT	\$800.00
101	52300	340	MEDICAL AND DENTAL SERVICES	\$0.00
101	52300	355	TRAVEL	\$1,500.00
101	52300	425	GASOLINE	\$1,750.00
101	52300	435	OFFICE SUPPLIES	\$2,000.00
101	52300	508	PREMIUMS ON CORPORATE SURETY BONDS	\$300.00
101	52300	718	MOTOR VEHICLES	\$500.00
101	52300	719	OFFICE EQUIPMENT	\$1,200.00

TOTAL PROPERTY ASSESSOR'S OFFICE

\$134,971.00

REAPPRAISAL PROGRAM

101	52310	103	ASSISTANT(S)	\$30,172.00
101	52310	317	DATA PROCESSING SERVICES	\$3,400.00
101	52310	355	TRAVEL	\$750.00
101	52310	435	OFFICE SUPPLIES	\$750.00

TOTAL REAPPRAISAL PROGRAM

\$35,072.00

101 - GENERAL FUND

EXPENDITURES

FUND# ACCT.# OBJ

FY 23-24
Commission @ 5%

COUNTY TRUSTEE'S OFFICE

101	52400	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$86,716.00
101	52400	121	DATA PROCESSING PERSONNEL	\$31,412.00
101	52400	161	SECRETARY(S)	\$29,605.00
101	52400	317	DATA PROCESSING SERVICES	\$13,282.00
101	52400	320	DUES AND MEMBERSHIPS	\$688.00
101	52400	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$300.00
101	52400	349	PRINTING, STATIONERY AND FORMS	\$900.00
101	52400	399	OTHER CONTRACTED SERVICES	\$3,729.00
101	52400	435	OFFICE SUPPLIES	\$1,000.00
101	52400	508	PREMIUMS ON CORPORATE SURETY BONDS	\$1,811.00
TOTAL COUNTY TRUSTEE'S OFFICE				\$169,443.00

101 - GENERAL FUND

EXPENDITURES

FUND# ACCT.# OBJ

FY 23-24
Commission @ 5%

COUNTY CLERK'S OFFICE

101	52500	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$86,716.00
101	52500	121	DATA PROCESSING PERSONNEL	\$30,000.00
101	52500	161	SECRETARY(S)	\$30,000.00
101	52500	169	PART TIME PERSONNEL (Expenditures will show in June '23)	\$15,000.00
101	52500	191	BOARD AND COMMITTEE MEMBERS FEES	\$350.00
101	52500	317	DATA PROCESSING SERVICES	\$12,000.00
101	52500	320	DUES AND MEMBERSHIPS	\$800.00
101	52500	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$150.00
101	52500	337	MAINTENCE & REPAIR SERVICES OFFICE EQUIPMENT	\$500.00
101	52500	349	PRINTING, STATIONERY AND FORMS	\$300.00
101	52500	355	TRAVEL	\$300.00
101	52500	435	OFFICE SUPPLIES	\$700.00
101	52500	437	PERIODICALS	\$300.00
101	52500	719	OFFICE EQUIPMENT	\$400.00

TOTAL COUNTY CLERK'S OFFICE \$177,516.00

TOTAL FINANCE \$517,002.00

53000 ADMINISTRATION OF JUSTICE

CIRCUIT COURT

101	53100	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$86,716.00
101	53100	189	OTHER SALARIES & WAGES	\$4,841.00
101	53100	194	JURY AND WITNESS FEES	\$4,000.00
101	53100	317	DATA PROCESSING SERVICES	\$11,004.00
101	53100	320	DUES AND MEMBERSHIPS	\$900.00
101	53100	332	LEGAL NOTICES, RECORDING AND COURT COST	\$480.00
101	53100	349	PRINTING, STATIONERY AND FORMS	\$1,200.00
101	53100	435	OFFICE SUPPLIES	\$700.00
101	53100	508	PREMIUMS ON CORPORATE SURETY BONDS	\$98.00

TOTAL CIRCUIT COURT \$109,939.00

GENERAL SESSIONS JUDGE

101	53310	102	JUDGE(S)	\$110,831.00
101	53310	123	GUIDANCE PERSONNEL	\$2,571.00
101	53310	161	SECRETARY(S)	\$2,404.00
101	53310	320	DUES AND MEMBERSHIPS	\$350.00
101	53310	349	PRINTING, STATIONERY AND FORMS	\$100.00
101	53310	355	TRAVEL	\$1,000.00
101	53310	435	OFFICE SUPPLIES	\$100.00
101	53310	437	PERIODICALS	\$100.00

TOTAL GENERAL SESSIONS JUDGE \$117,456.00

GENERAL SESSIONS COURT CLERK

101	53320	121	DATA PROCESSING PERSONNEL	\$60,921.00
101	53320	161	SECRETARY(S)	\$30,461.00
101	53320	169	PART TIME PERSONNEL	\$500.00
101	53320	317	DATA PROCESSING SERVICES	\$5,306.00
101	53320	330	LEASE AGREEMENT-COPIER	\$2,800.00
101	53320	349	PRINTING, STATIONERY AND FORMS	\$1,700.00
101	53320	355	TRAVEL	\$200.00
101	53320	399	OTHER CONTRACTED SERVICES	\$500.00
101	53320	435	OFFICE SUPPLIES	\$700.00

101 - GENERAL FUND

EXPENDITURES

FUND# ACCT.# OBJ

FY 23-24

Commission @ 5%

TOTAL GENERAL SESSIONS COURT CLERK

\$103,088.00

CHANCERY COURT

101	53400	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$86,716.00
101	53400	161	SECRETARY(S)	\$32,920.00
101	53400	196	IN-SERVICE TRAINING	\$300.00
101	53400	317	DATA PROCESSING SERVICES	\$7,860.00
101	53400	320	DUES AND MEMBERSHIPS	\$883.00
101	53400	330	LEASE AGREEMENTS-COPIER	\$2,200.00
101	53400	332	LEGAL NOTICES, RECORDING AND COURT COST	\$500.00
101	53400	349	PRINTING, STATIONERY AND FORMS	\$1,000.00
101	53400	355	TRAVEL	\$500.00
101	53400	399	OTHER CONTRACTED SERVICES	\$500.00
101	53400	411	DATA PROCESSING SUPPLIES	\$950.00
101	53400	435	OFFICE SUPPLIES	\$950.00
101	53400	437	PERIODICALS	\$450.00
101	53400	508	PREMIUMS ON CORPORATE SURETY BONDS	\$100.00

TOTAL CHANCERY COURT

\$135,829.00

JUDICIAL COMMISSIONERS

101	53700	105	DIRECTOR	\$17,189.00
101	53700	112	YOUTH SERVICE OFFICER	\$10,899.00
101	53700	169	PART TIME PERSONNEL	\$29,280.00
101	53700	320	DUES AND MEMBERSHIPS	\$375.00
101	53700	337	MAINTENANCE AND REPAIR OFFICE EQUIPMENT	\$100.00
101	53700	349	PRINTING, STATIONERY, FORMS	\$100.00
101	53700	355	TRAVEL	\$325.00
101	53700	435	OFFICE SUPPLIES	\$500.00

TOTAL JUDICIAL COMMISSIONERS

\$58,768.00

TOTAL ADMINISTRATION OF JUSTICE

\$525,080.00

54000 PUBLIC SAFETY

SHERIFF'S DEPARTMENT

101	54110	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$95,388.00
101	54110	105	SUPERVISOR/DIRECTOR (1 Chief Deputy @ \$26.70/hr - Requested)	\$53,359.00
101	54110	106	DEPUTIES (Currently 9 Deputies) (10 Deputies Requested for FY 23-24)	\$366,389.00
101	54110	108	INVESTIGATOR (1 @ \$21.42/hour)	\$46,782.00
101	54110	109	CAPTAINS (2 at \$23.72/hr in FY 22-23) (1 @ \$25.61 per hour FY 23-24)	\$51,805.00
101	54110	110	LIEUTENANT (1 at \$22.38/hr in FY 22-23) (1 @ \$24.17/hr in FY 23-24)	\$48,879.00
101	54110	115	SERGEANTS (3 at \$21.05/hr in FY 22-23) (3 @ \$22.73/hr in FY 23-24)	\$137,920.00
101	54110	123	CORPORAL-GUIDANCE PERSONNEL (1 at \$19.90/hr FY 22-23) (1 @ \$21.28 23-24)	\$43,047.00
101	54110	140	SALARY SUPPLEMENTS (POST Certified Supplement)	\$12,800.00
101	54110	160	GUARDS (Justice Center Sec. Guard -- Joey Potts @ 2.550 hrs @ \$17.28/hr FY 23-24)	\$42,840.00
101	54110	161	SECRETARIES (1 @ 24hrs/wk & 1 @ 16hrs/wk & 1 @ 32 hrs/wk, all @ \$17.01/hr)	\$61,917.00
101	54110	169	PART-TIME PERSONNEL (Simmons - \$13 / Haywood & Staggs - \$12)	\$37,296.00
101	54110	189	OTHER SALARIES (Accrued Comp Time, Vacations & Holidays/Etc.)	\$25,000.00
101	54110	196	IN-SERVICE TRAINING	\$2,070.00
101	54110	302	ADVERTISING	\$500.00
101	54110	307	COMMUNICATION	\$12,000.00
101	54110	309	CONTRACTS WITH GOVERNMENT AGENCIES	\$500.00
101	54110	311	CONTRACTS WITH OTHER SCHOOL SY	\$250.00
101	54110	312	CONTRACTS WITH PRIVATE AGENCIES	\$1,000.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
				Commission @ 5%
101	54110	320	DUES AND MEMBERSHIPS	\$2,205.00
101	54110	322	EVALUATION AND TESTING	\$1,000.00
101	54110	330	OPERATING LEASE PAYMENTS	\$5,000.00
101	54110	332	LEGAL NOTICES, RECORDING AND COURT COST	\$200.00
101	54110	333	LICENSES	\$135.00
101	54110	334	MAINTENANCE AGREEMENTS (Mapletronics Technology Retainer Fee)	\$25,500.00
101	54110	335	MAINTENANCE AND REPAIR SERVICE - BUILDING	\$7,500.00
101	54110	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$2,000.00
101	54110	338	MAINTENANCE AND REPAIR SERVICE- VEHICLES	\$20,000.00
101	54110	349	PRINTING, STATIONERY AND FORMS	\$1,000.00
101	54110	353	TOWING SERVICES	\$300.00
101	54110	355	TRAVEL	\$5,000.00
101	54110	399	OTHER CONTRACTED SERVICES	\$3,500.00
101	54110	410	CUSTODIAL SUPPLIES	\$0.00
101	54110	423	FUEL OIL	\$0.00
101	54110	425	GASOLINE	\$67,000.00
101	54110	427	ICE/WATER	\$300.00
101	54110	435	OFFICE SUPPLIES	\$5,000.00
101	54110	437	PERIODICALS	\$100.00
101	54110	450	TIRES AND TUBES	\$6,000.00
101	54110	451	UNIFORMS	\$6,500.00
101	54110	452	UTILITIES (MLConnect, Etc.)	\$3,468.00
101	54110	453	VEHICLE PARTS	\$0.00
101	54110	508	PREMIUMS ON CORPORATE SURETY BONDS	\$1,350.00
101	54110	515	LIABILITY CLAIM	\$1,500.00
101	54110	524	IN SERVICE/STAFF DEVELOPMENT	\$17,000.00
101	54110	599	OTHER CHARGES	\$1,500.00
101	54110	716	LAW ENFORCEMENT EQUIPMENT	\$10,000.00
101	54110	718	MOTOR VEHICLES	\$50,000.00
			TOTAL SHERIFF'S DEPARTMENT	\$1,282,800.00
			DRUG ENFORCEMENT	
101	54150	189	OTHER SALARIES AND WAGES	\$6,000.00
101	54150	357	VETERINARY SERVICES	\$1,000.00
101	54150	422	FOOD SUPPLIES	\$1,000.00
101	54150	599	OTHER CHARGES	\$1,000.00
101	54150	716	LAW ENFORCEMENT EQUIPMENT	\$2,500.00
			TOTAL DRUG ENFORCEMENT	\$11,500.00
			ADMINISTRATION OF THE SEXUAL OFFENDER	
101	54160	337	MAINTENANCE AND REPAIR SERVICES OFFICE	\$500.00
			TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER	\$500.00
			JAIL	
101	54210	101	COUNTY OFFICIAL/ADMINISTRATIVE (Workhouse Administrator)	\$10,000.00
101	54210	105	SUPERVISOR/DIRECTOR (2 @ 23.95 per hr) (FY 23-24 2 Jail Admin @ \$25.61/h)	\$103,610.00
101	54210	109	CAPTAINS (1 at \$18.00 per hour) ** (FY 23-24 - 1 @ \$19.44/hr)	\$39,312.00
101	54210	110	LIEUTENANTS (1 at \$17.50/hr for 2080 hrs) ** (FY 23-24 - LT @ \$18.90/hr)	\$38,220.00
101	54210	115	SERGEANTS (3 at \$17.00/hr for 2080 hrs) ** (4 @ \$18.35/hr)	\$148,512.00
101	54210	123	CORP-GUIDANCE PERSONNEL (2 at \$16.50/hr for 2080 hrs)	\$0.00
101	54210	160	GUARDS - FULL TIME (22 at \$16.50/hr for 2080 hrs) (Currently 18 at \$732,160)	\$768,768.00
101	54210	161	SECRETARY(S) (1 FT at \$15.75/hr now) (1 FT at \$16/hr now)	\$69,342.00
101	54210	167	MAINTENANCE PERSONNEL (1 PT @ 32 hrs/\$16.50/hr - Certified - Rate Same as CO)	\$27,456.00
101	54210	169	PART TIME PERSONNEL (39 hrs per week @ \$16.00 per hr)	\$0.00
101	54210	189	OTHER SALARIES (Vacation / Holidays / Comp Time)	\$50,000.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
				Commission @ 5%
101	54210	196	IN-SERVICE TRAINING	\$2,000.00
101	54210	307	COMMUNICATION	\$1,200.00
101	54210	309	CONTRACTS WITH GOVERNMENT AGENCIES	\$35,000.00
101	54210	312	CONTRACTS WITH PRIVATE AGENCIES	\$18,500.00
101	54210	314	CONTRACTS WITH PUBLIC CARRIERS	\$2,000.00
101	54210	320	DUES AND MEMBERSHIPS	\$620.00
101	54210	322	EVALUATION AND TESTING	\$5,000.00
101	54210	330	OPERATING LEASE PAYMENTS	\$3,600.00
101	54210	332	LEGAL NOTICES, RECORDINGS AND COURT COST	\$0.00
101	54210	334	MAINTENANCE AGREEMENTS	\$0.00
101	54210	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	\$12,000.00
101	54210	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$3,500.00
101	54210	338	MAINTENANCE AND REPAIR SERVICE- VEHICLES	\$10,000.00
101	54210	340	MEDICAL AND DENTAL SERVICES	\$700,000.00
101	54210	347	PEST CONTROL	\$3,000.00
101	54210	349	PRINTING, STATIONERY AND FORMS	\$2,000.00
101	54210	353	TOWING SERVICES	\$0.00
101	54210	355	TRAVEL	\$5,000.00
101	54210	359	DISPOSAL FEE (Solid Waste)	\$560.00
101	54210	399	OTHER CONTRACTED SERVICES	\$3,000.00
101	54210	410	CUSTODIAL SUPPLIES	\$25,000.00
101	54210	412	DIESEL FUEL	\$0.00
101	54210	413	DRUGS AND MEDICAL SUPPLIES	\$5,000.00
101	54210	422	FOOD SUPPLIES	\$350,000.00
101	54210	425	GASOLINE	\$8,000.00
101	54210	427	ICE/WATER	\$1,000.00
101	54210	435	OFFICE SUPPLIES	\$10,000.00
101	54210	441	PRISONERS CLOTHING	\$5,000.00
101	54210	450	TIRES AND TUBES	\$2,000.00
101	54210	451	UNIFORMS	\$8,000.00
101	54210	452	UTILITIES	\$98,796.00
101	54210	453	VEHICLE PARTS	\$1,500.00
101	54210	599	OTHER CHARGES	\$3,000.00
101	54210	712	HEATING AND AIR CONDITIONING EQUIPMENT	\$5,000.00
101	54210	716	LAW ENFORCEMENT EQUIPMENT	\$2,500.00
101	54210	717	MAINTENANCE EQUIPMENT	\$2,000.00
101	54210	718	MOTOR VEHICLES	\$0.00
			TOTAL JAIL	\$2,588,996.00
			JUVENILE SERVICES	
101	54230	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	\$0.00
101	54230	716	LAW ENFORCEMENT EQUIPMENT	\$0.00
			TOTAL JUVENILE SERVICES	\$0.00
			JUVENILE SERVICES	
101	54240	312	CONTRACTS WITH PRIVATE AGENCIES	\$500.00
			TOTAL JUVENILE SERVICES	\$500.00
			FIRE PREVENTION AND CONTROL	
101	54310	189	OTHER SALARIES AND WAGES	\$11,000.00
101	54310	308	CONSULTANTS	\$0.00
101	54310	312	CONTRACTS WITH PRIVATE AGENCIES	\$19,000.00
101	54310	332	LEGAL NOTICES, RECORDING AND COURT COST	\$100.00
101	54310	333	LICENSES	\$0.00
101	54310	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	\$100.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
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Commission @ 5%

101	54310	452	UTILITIES	\$13,100.00
101	54310	502	EOC-BUILDING AND CONTENTS INSURANCE	\$2,500.00
TOTAL FIRE PREVENTION AND CONTROL				\$45,800.00

CIVIL DEFENSE/EMERGENCY MANAGEMENT

101	54410	105	SUPERVISOR/DIRECTOR	\$23,272.00
101	54410	148	DISPATCHERS	\$158,760.00
101	54410	307	COMMUNICATION-RADIO TOWER	\$1,500.00
101	54410	332	LEGAL NOTICES, RECORDINGS, AND COURT COST	\$0.00
101	54410	334	MAINTENANCE AGREEMENTS	\$2,000.00
101	54410	336	MAINTENANCE AND REPAIR SERVICES - EQUIP	\$1,500.00
101	54410	338	MAINTENANCE AND REPAIR SERVICES - VEHICLE	\$2,500.00
101	54410	339	MATCHING SHARE	\$13,000.00
101	54410	399	OTHER CONTRACTED SERVICES	\$9,560.00
101	54410	425	GASOLINE	\$1,500.00
101	54410	435	OFFICE SUPPLIES	\$750.00
101	54410	450	TIRES AND TUBES	\$500.00
101	54410	452	UTILITIES	\$2,000.00
101	54410	718	MOTOR VEHICLES	\$0.00
101	54410	719	OFFICE EQUIPMENT	\$500.00
TOTAL CIVIL DEFENSE				\$217,342.00

COUNTY CORONER/MEDICAL EXAMINER

101	54610	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$3,600.00
101	54610	340	MEDICAL AND DENTAL	\$10,000.00
101	54610	435	OFFICE SUPPLIES	\$0.00
101	54610	508	PREMIUMS ON CORPORATE SURETY BONDS	\$100.00
TOTAL COUNTY CORONER/MEDICAL EXAMINER				\$13,700.00

PUBLIC SAFETY GRANTS PROGRAM

101	54710	187	OVERTIME PAY	\$0.00
101	54710	312	CONTRACTS WITH PRIVATE AGENCIES	\$0.00
101	54710	335	MAINTENANCE AND REPAIR SERVICES-BUILDINGS	\$0.00
101	54710	336	MAINTENANCE AND REPAIR SERVICES-EQUIPMENT	\$0.00
101	54710	435	OFFICE SUPPLIES	\$0.00
101	54710	716	LAW ENFORCEMENT EQUIPMENT	\$0.00
TOTAL COUNTY CORONER/MEDICAL EXAMINER				\$0.00

OTHER PUBLIC SAFETY

101	54900	170	SCHOOL RESOURCE OFFICERS (State Paying \$75K Each - This is for Misc Equip.)	\$8,000.00
101	54900	309	CONTRACTS WITH GOV AGENCIES (21st District Recovery Court)	\$8,400.00
101	54900	452	UTILITIES	\$0.00
101	54900	718	MOTOR VEHICLES	\$0.00
TOTAL OTHER PUBLIC SAFETY				\$16,400.00

TOTAL PUBLIC SAFETY

\$4,177,538.00

55000 PUBLIC HEALTH AND WELFARE

LOCAL HEALTH DEPARTMENT

101	55110	166	CUSTODIAL PERSONNEL	\$6,000.00
101	55110	307	COMMUNICATION	\$3,000.00
101	55110	316	CONTRIBUTIONS TO STATE OF TENNESSEE	\$9,532.00
101	55110	335	MAINTENANCE AND REPAIR SERVICE BUILDING	\$500.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
				Commission @ 5%
101	55110	399	OTHER CONTRACTED SERVICES	\$500.00
101	55110	410	CUSTODIAL SUPPLIES	\$350.00
101	55110	435	OFFICE SUPPLIES	\$500.00
101	55110	437	PERIODICALS	\$200.00
101	55110	452	UTILITIES	\$9,000.00
101	55110	599	NEEDS- OTHER CHARGES	\$0.00
101	55110	599	PAVILLION	\$0.00
101	55110	599	OTHER CHARGES	\$1,000.00
101	55110	599	TOBACCO	\$0.00
			TOTAL LOCAL HEALTH CENTER	\$30,582.00
			RABIES AND ANIMAL CONTROL	
101	55120	399	OTHER CONTRACTED SERVICES	\$1,200.00
101	55120	401	ANIMAL AND FOOD SUPPLIES	\$2,000.00
101	55120	425	GASOLINE	\$500.00
101	55120	452	UTILITIES	\$2,000.00
			TOTAL RABIES AND ANIMAL CONTROL	\$5,700.00
			AMBULANCE/EMERGENCY MEDICAL SERVICES	
101	55130	312	CONTRACTS WITH PRIVATE AGENCIES (Maury Regional Ambulance Service)	\$399,000.00
			TOTAL AMBULANCE/EMERGENCY MEDICAL	\$399,000.00
			OTHER LOCAL HEALTH SERVICES	
101	55190	116	TEACHERS	\$100.00
101	55190	201	SOCIAL SECURITY	\$100.00
101	55190	349	PRINTING, STATIONERY AND FORMS	\$100.00
101	55190	355	TRAVEL	\$100.00
101	55190	437	PERIODICALS	\$100.00
101	55190	499	OTHER SUPLIES AND MATERIAL	\$100.00
101	55190	599	OTHER CHARGES	\$100.00
			TOTAL OTHER LOCAL HEALTH SERVICES	\$700.00
			REGIONAL MENTAL HEALTH CENTER	
101	55310	316	CONTRIBUTIONS (Centerstone & Davis House & The Shelter)	\$10,000.00
			TOTAL REGIONAL MENTAL HEALTH CENTER	\$10,000.00
			OTHER LOCAL WELFARE SERVICES	
101	55590	131	MEDICAL PERSONNEL	\$0.00
101	55590	355	TRAVEL	\$0.00
101	55590	599	OTHER CHARGES	\$0.00
			TOTAL OTHER LOCAL WELFARE SERVICES	\$0.00
			SANITATION EDUCATION/INFORMATION (Litter Grant)	
101	55720	189	OTHER SALARIES & WAGES (Randall Christy)	\$38,985.00
101	55720	336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	\$0.00
101	55720	422	FOOD SUPPLIES	\$0.00
101	55720	425	GASOLINE	\$0.00
101	55720	429	INSTRUCTIONAL SUPPLIES	\$8,840.00
101	55720	599	OTHER CHARGES	\$6,360.00
			TOTAL SANITATION EDUCATION/INFORMATION	\$54,185.00
			TRANSFER STATIONS	
101	55733	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	\$0.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
				Commission @ 5%
101	55733	452	UTILITIES	\$0.00
			TOTAL TRANSFER STATIONS	\$0.00
			OTHER PUBLIC HEALTH AND WELFARE	
101	55900	716	LAW ENFORCEMENT EQUIPMENT	\$0.00
101	55900	718	MOTOR VEHICLES	\$0.00
			TOTAL PUBLIC HEALTH AND WELFARE	\$0.00
			TOTAL PUBLIC HEALTH AND WELFARE	\$500,167.00
	56000		SOCIAL, CULTURAL AND RECREATIONAL	
			SENIOR CITIZENS ASSISTANCE	
101	56300	316	CONTRIBUTIONS	\$6,000.00
			TOTAL SENIOR CITIZENS ASSISTANCE	\$6,000.00
			LIBRARIES	
101	56500	103	ASSISTANT(S)	\$29,239.00
101	56500	105	SUPERVISOR/DIRECTOR	\$40,147.00
101	56500	169	PART TIME PERSONNEL	\$28,850.00
101	56500	307	COMMUNICATION	\$3,780.00
101	56500	314	CONTRACTS WITH PUBLIC CARRIERS	\$0.00
101	56500	320	DUES & MEMBERSHIP	\$718.00
101	56500	334	MAINTENANCE AGREEMENTS	\$441.00
101	56500	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	\$1,000.00
101	56500	336	MAINTENANCE AND REPAIR EQUIPMENT	\$100.00
101	56500	340	MEDICAL DRUG TEST (MEDICAL & DENTAL SERVICES)	\$0.00
101	56500	347	PEST CONTROL	\$336.00
101	56500	355	TRAVEL	\$1,600.00
101	56500	359	DISPOSAL FEES	\$240.00
101	56500	399	OTHER CONTRACTED SERVICES	\$3,575.00
101	56500	427	ICE	\$350.00
101	56500	432	LIBRARY BOOKS/MEDIA	\$13,500.00
101	56500	435	OFFICE SUPPLIES	\$1,650.00
101	56500	437	PERIODICALS	\$1,400.00
101	56500	452	UTILITIES	\$7,500.00
101	56500	599	GRNT-OTHER CHARGES	\$6,020.00
101	56500	599	GRNT-ARCHIVE	\$0.00
101	56500	719	OFFICE EQUIPMENT	\$1,000.00
			TOTAL LIBRARIES	\$141,446.00
			PARKS AND FAIR BOARDS	
101	56700	316	CONTRIBUTIONS (Memorial Park)	\$115,600.00
101	56700	399	OTHER CONTRACTED SERVICES	\$0.00
101	56700	435	OFFICE SUPPLIES	\$0.00
			TOTAL PARKS AND FAIR BOARDS	\$115,600.00
			OTHER SOCIAL, CULTURAL AND RECREATION	
101	56900	308	CONSULTANTS	\$0.00
			TOTAL OTHER SOCIAL, CULTURAL AND RECREATION	\$0.00
			TOTAL SOCIAL, CULTURAL AND RECREATIONAL	\$263,046.00
	57000		AGRICULTURE & NATURAL RESOURCES	

101 - GENERAL FUND

EXPENDITURES

FUND# ACCT.# OBJ

FY 23-24
Commission @ 5%

AGRICULTURAL EXTENSION SERVICE

101	57100	140	SALARY SUPPLEMENTS	\$72,712.00
101	57100	191	BOARD AND COMMITTEE MEMBERS FEES	\$1,400.00
101	57100	307	COMMUNICATION	\$1,100.00
101	57100	320	DUES AND MEMBERSHIPS	\$500.00
101	57100	355	TRAVEL	\$3,000.00
101	57100	435	OFFICE SUPPLIES	\$500.00
TOTAL AGRICULTURAL EXTENSION SERVICE				\$79,212.00

SOIL CONSERVATION

101	57500	189	OTHER SALARIES AND WAGES	\$39,286.00
101	57500	316	CONTRIBUTIONS	\$18,000.00
TOTAL SOIL CONSERVATION				\$57,286.00

OTHER AGRICULTURE & NATURE RESOURCES

101	57900	349	PRINTING, STATIONERY AND FORMS	\$0.00
TOTAL SOIL CONSERVATION				\$0.00

TOTAL AGRICULTURE & NATURAL RESOURCES

\$136,498.00

58000 OTHER GENERAL GOVERNMENT

HOUSING AND URBAN DEVELOPMENT

101	58130	312	CONTRACTS WITH PRIVATE AGENCIES	\$0.00
101	58130	399	OTHER CONTRACTED SERVICES	\$0.00
101	58130	599	OTHER CHARGES	\$0.00
TOTAL HOUSING AND URBAN DEVELOPMENT				\$0.00

OTHER ECONOMIC AND COMMUNITY DEV (THREE STAR/CHAMBER)

101	58190	312	CONTRACTS WITH PRIVATE AGENCIES (Chamber of Commerce)	\$18,000.00
101	58190	320	DUES & MEMBERSHIPS (SCHRA / SCTDD / Chamber M'Ships)	\$3,800.00
101	58190	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$0.00
101	58190	335	MAINTENANCE & REPAIR SERVICES-BUILDINGS	
101	58190	355	TRAVEL	\$1,000.00
101	58190	399	OTHER CONTRACTED SERVICES	\$100.00
101	58190	422	FOOD SUPPLIES	\$1,000.00
101	58190	599	OTHER CHARGES	\$1,000.00
101	58190	599	3 STAR GRANT-OTHER CHARGES	\$0.00
101	58190	724	SITE DEVELOPMENT (Buffalo River Blueway at the Mouth of Grinder's Creek)	\$500.00
TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT				\$25,400.00

AIRPORT

101	58220	169	PART-TIME PERSONNEL (Airport Manager)	\$18,346.00
101	58220	302	ADVERTISING	\$100.00
101	58220	307	COMMUNICATION	\$1,500.00
101	58220	321	ENGINEERING SERVICES	\$0.00
101	58220	332	GRNT-LEGAL NOTICES, RECORDING AND COURT	\$0.00
101	58220	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	\$6,000.00
101	58220	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$2,500.00
101	58220	339	MATCHING SHARE	\$5,000.00
101	58220	347	PEST CONTROL	\$450.00
101	58220	349	PRINTING, STATIONARY AND FORMS	\$0.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
				Commission @ 5%
101	58220	355	TRAVEL	\$1,000.00
101	58220	359	DISPOSAL	\$240.00
101	58220	361	PERMITS	\$0.00
101	58220	399	OTHER CONTRACTED SERVICES-Runway Rehab	\$0.00
101	58220	410	CUSTODIAL SUPPLIES	\$300.00
101	58220	412	DIESEL FUEL	\$1,500.00
101	58220	425	GASOLINE	\$30,000.00
101	58220	435	OFFICE SUPPLIES	\$600.00
101	58220	452	UTILITIES	\$9,000.00
101	58220	503	EXCESS RISK INSURANCE	\$1,700.00
101	58220	717	MAINTENANCE EQUIPMENT	\$2,500.00
101	58220	719	OFFICE EQUIPMENT	\$1,000.00
			TOTAL AIRPORT	\$81,736.00

VETERAN'S SERVICES

101	58300	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$13,766.00
101	58300	302	ADVERTISING	\$300.00
101	58300	307	COMMUNICATION	\$1,000.00
101	58300	320	DUES AND MEMBERSHIPS	\$100.00
101	58300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$0.00
101	58300	355	TRAVEL	\$2,000.00
101	58300	422	FOOD SUPPLIES	\$500.00
101	58300	425	GASOLINE	\$0.00
101	58300	432	LIBRARY BOOKS/MEDIA	\$100.00
101	58300	435	OFFICE SUPPLIES	\$500.00
101	58300	452	UTILITIES	\$500.00
101	58300	599	VETS-OTHER CHARGES	\$500.00
101	58300	719	OFFICE EQUIPMENT	\$500.00
			TOTAL VETERAN'S SERVICES	\$19,766.00

OTHER CHARGES

101	58400	409	CRUSHED STONE	\$0.00
			TOTAL OTHER CHARGES	\$0.00

EMPLOYEE BENEFITS

101	58600	189	OTHER SALARIES AND WAGES	\$1,000.00
101	58600	201	SOCIAL SECURITY	\$304,530.00
101	58600	204	STATE RETIREMENT	\$192,000.00
101	58600	205	EMPLOYEE AND DEPENDENT INSURANCE	\$160,000.00
101	58600	206	LIFE INSURANCE	\$5,000.00
101	58600	210	UNEMPLOYMENT COMPENSATION	\$15,000.00
101	58600	513	WORKMAN'S COMPENSATION INSURANCE	\$59,000.00
			TOTAL EMPLOYEE BENEFITS	\$736,530.00

ARRA GRANT #1

101	58801	335	MAINTENANCE AND REPAIR SERVICES BLDG	\$0.00
101	58801	410	CUSTODIAL SUPPLIES	\$0.00
101	58801	435	OFFICE SUPPLIES	\$0.00
101	58801	499	OTHER SUPPLIES AND MATERIALS	\$0.00
			TOTAL ARRA GRANT #1	\$0.00

ARRA GRANT #2-JAIL COVID GRANT

101	58802	414	DUPLICATING SUPPLIES	\$0.00
101	58802	435	OFFICE SUPPLIES	\$0.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 23-24
				Commission @ 5%
101	58802	499	OTHER SUPPLIES AND MATERIALS	\$0.00
			TOTAL ARRA GRANT #2	\$0.00
			ARRA GRANT #3-ELECTION COMMISSION	
101	58803	499	OTHER SUPPLIES AND MATERIALS	\$0.00
			TOTAL ARRA GRANT #3	\$0.00
			MISCELLANEOUS	
101	58900	316	CONTRIBUTIONS (AmLegion / B.R.S. / LCCVF / HistSoc / Forestry / WarMem / Misc.)	\$14,500.00
101	58900	506	LIABILITY INSURANCE (Local Govt Insurance Pool)	\$200,150.00
101	58900	508	PREMIUMS ON CORPORATE SURETY BONDS	\$150.00
101	58900	509	REFUNDS	\$500.00
101	58900	510	TRUSTEE'S COMMISSION	\$91,247.00
101	58900	599	OTHER CHARGES	\$32,000.00
101	58900	715	LAND	\$0.00
			TOTAL MISCELLANEOUS	\$338,547.00
			TOTAL OTHER GENERAL GOVERNMENT	\$1,201,979.00
	90000		CAPITAL PROJECTS	
			GENERAL ADMINISTRATION PROJECT	
101	91110	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	\$0.00
101	91110	404	ASPHALT	\$0.00
			TOTAL GENERAL ADMINISTRATION PROJECT	\$0.00
			OTHER GENERAL GOVERNMENT PROJECTS	
101	91190	304	ARCHITECTS	\$0.00
101	91190	724	SITE DEVELOPMENT	\$0.00
			TOTAL OTHER GENERAL GOVERNMENT PROJECTS	\$0.00
			TOTAL CAPITAL PROJECTS	\$0.00
			TOTAL EXPENDITURES	\$8,370,300.00
			Estimated Beginning Fund Balance	\$3,500,000.00
			Revenue	\$8,371,900.00
			Expenditures	\$8,370,300.00
			Fund Balance	\$3,501,600.00
				\$1,600.00
				(Surplus)

116 - SOLID WASTE/SANITATION

REVENUES

FUND #	ACCT.#	ACCOUNT TITLE	FY23-24 Commission
116	40140	INTEREST AND PENALTY	\$31,000.00
		TOTAL LOCAL TAXES	\$31,000.00
	43000	CHARGES FOR CURRENT SERVICES	
116	43106	COMMERCIAL & INDUSTRIAL WASTE COLLECTION CHARGE	\$170,000.00
116	43107	RESIDENTIAL WASTE COLLECTION CHARGE	\$510,000.00
116	43109	TRANSFER WASTE STATIONS COLLECTIONS	\$5,000.00
116	43110	TIPPING FEE SCALES	\$70,000.00
116	43114	SOLID WASTE DISPOSAL FEE	\$2,000.00
116	43116	TIPPING FEES/TIRES	\$11,500.00
		TOTAL GENERAL SERVICE CHARGES	\$768,500.00
		TOTAL CHARGES FOR CURRENT SERVICES	\$768,500.00
	44000	OTHER LOCAL REVENUES	
116	44120	LEASE/RENTALS	\$12,000.00
116	44145	SALE OF RECYCLED MATERIALS	\$50,000.00
116	44170	MISCELLANEOUS REFUNDS	\$1,000.00
		TOTAL RECURRING ITEMS	\$63,000.00
	44500	NONRECURRING ITEMS	
116	44530	SALE OF EQUIPMENT	\$5,000.00
		TOTAL NONRECURRING ITEMS	\$5,000.00
		TOTAL OTHER LOCAL REVENUES	\$68,000.00
	46000	STATE OF TENNESSEE	
116	46170	SOLID WASTE GRANTS	\$2,400.00
		TOTAL OTHER STATE REVENUE	\$2,400.00
		TOTAL STATE OF TENNESSEE	\$2,400.00
	46900	OTHER REVENUE	
116	46990	OTHER STATE REVENUES	\$11,000.00
116	49700	INSURANCE RECOVERY	\$0.00
		TOTAL OTHER STATE REVENUE	\$11,000.00
		TOTAL STATE OF TENNESSEE	\$11,000.00
		TOTAL REVENUE	\$880,900.00

SOLID WASTE/SANITATION
EXPENDITURES

FUND# ACCT.# OBJ ACCOUNT TITLE **FY 23-24**
Commission @ 5%

50000 GENERAL GOVERNMENT

55000 PUBLIC HEALTH AND WELFARE
55733 TRANSFER STATIONS

116	55733	105	SUPERVISOR/DIRECTOR <i>(Josh-\$20/hr now)</i>	\$43,680.00
116	55733	143	EQUIPMENT OPERATOR <i>(Michael-\$15.75/hr now)</i>	\$34,398.00
116	55733	161	SECRETARY <i>(Haley FT - \$14.18/hr and Anna PT - \$13.75/hr now)</i>	\$54,994.00
116	55733	162	CLERICAL <i>(Sandra Collins)</i>	\$39,451.00
116	55733	164	ATTENDANTS <i>(3 at \$15.00/hr now - added 1 FT Attendant from last year)</i>	\$98,280.00
116	55733	169	PART-TIME PERSONNEL <i>(3 @ \$12.00/hr @ 32hrs week now)</i>	\$62,900.00
116	55733	189	OTHER SALARIES AND WAGES <i>(Comp/Holiday/Bonus)</i>	\$1,000.00
116	55733	305	AUDIT SERVICES	\$0.00
116	55733	307	COMMUNICATION <i>(Phone & Internet - ML Connect)</i>	\$700.00
116	55733	308	CONSULTANTS	\$0.00
116	55733	310	CONTRACTS W/ OTHER PUBLIC AGENCIES <i>(Tire Recycling)</i>	\$43,000.00
116	55733	312	CONTRACTS WITH PRIVATE AGENCIES <i>(Garbage Hauling)</i>	\$353,000.00
116	55733	317	DATA PROCESSING SERVICES	\$1,500.00
116	55733	320	DUES AND MEMBERSHIPS <i>(Scales Computer Software Contract)</i>	\$3,000.00
116	55733	321	ENGINEERING SERVICES	\$0.00
116	55733	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$800.00
116	55733	335	MAINTENANCE AND REPAIR SERVICE-BUILDINGS	\$1,000.00
116	55733	336	MAINTENANCE AND REPAIR SERVICE-EQUIPMENT	\$8,800.00
116	55733	340	MEDICAL AND DENTAL SERVICES-DRUG SCREENS	\$150.00
116	55733	348	POSTAL CHARGES	\$3,100.00
116	55733	349	PRINTING, STATIONERY AND FORMS	\$2,000.00
116	55733	355	TRAVEL	\$500.00
116	55733	361	PERMITS	\$4,500.00
116	55733	399	OTHER CONTRACTED SERVICES <i>(Scale-It Annual Contract)</i>	\$3,750.00
116	55733	409	CRUSHED STONE	\$1,000.00
116	55733	410	CUSTODIAL SUPPLIES	\$100.00
116	55733	412	DIESEL FUEL	\$10,000.00
116	55733	422	FOOD SUPPLIES <i>(Meetings / Inmate Worker Meals, etc.)</i>	\$1,000.00
116	55733	425	GASOLINE	\$12,000.00
116	55733	435	OFFICE SUPPLIES	\$1,500.00
116	55733	442	PROPANE GAS	\$0.00
116	55733	450	TIRES AND TUBES	\$1,500.00
116	55733	451	UNIFORMS	\$3,500.00
116	55733	452	UTILITIES	\$6,000.00
116	55733	499	OTHER SUPPLIES AND MATERIALS	\$1,000.00
116	55733	506	LIABILITY INSURANCE	\$0.00
116	55733	509	REFUNDS <i>(Property Tax Relief Recipients Discount - 1/2 off SW fee)</i>	\$2,250.00
116	55733	599	OTHER CHARGES	\$500.00
116	55733	717	MAINTENANCE EQUIPMENT	\$5,000.00
116	55733	718	MOTOR VEHICLES	\$5,000.00
116	55733	719	OFFICE EQUIPMENT	\$0.00
116	55733	724	SITE DEVELOPMENT	\$0.00
116	55733	733	SOLID WASTE EQUIPMENT	\$5,000.00
			TOTAL TRANSFER STATIONS	\$815,853.00
			TOTAL PUBLIC HEALTH AND WELFARE	\$815,853.00
	58000		OTHER GENERAL GOVERNMENT	
	58600		EMPLOYEE BENEFITS	
116	58600	201	SOCIAL SECURITY	\$21,000.00

**SOLID WASTE/SANITATION
EXPENDITURES**

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 Commission @ 5%
116	58600	204	STATE RETIREMENT	\$11,500.00
116	58600	205	EMPLOYEE AND DEPENDENT INSURANCE	\$16,147.00
116	58600	206	LIFE INSURANCE	\$300.00
116	58600	210	UNEMPLOYMENT COMPENSATION	\$1,000.00
116	58600	513	WORKERS COMPENSATION INSURANCE	\$3,500.00
			TOTAL EMPLOYEE BENEFITS	\$53,447.00
	58900		MISCELLANEOUS	
116	58900	506	LIABILITY INSURANCE	\$3,000.00
116	58900	510	TRUSTEE'S COMMISSION	\$8,600.00
			TOTAL MISCELLANEOUS	\$11,600.00
			TOTAL OTHER GENERAL GOVERNMENT	\$65,047.00
			TOTAL EXPENDITURES	\$880,900.00
			Estimated Beginning Fund Balance	\$350,000.00
			Estimated Revenues	\$880,900.00
			Estimated Expenditures	\$880,900.00
			Estimated Ending Fund Balance	\$350,000.00
				\$0.00

122 - DRUG FUND

REVENUES

FUND#	ACCT.#	ACCOUNT TITLE	FY 23-24
	42000	FINES, FOREITURES AND PENALTIES	Commission
	42100	CIRCUIT COURT	
122	42140	DRUG CONTROL FINES	\$0.00
		TOTAL CIRCUIT COURT	\$0.00
	42300	GENERAL SESSIONS COURT	
122	42910	PROCEEDS FROM CONFISCATED PROPERTY	\$0.00
122	42340	DRUG CONTROL FINES	\$0.00
122	42990	OTHER FINES, FORFEITURES, & PENALTIES	\$0.00
		TOTAL GENERAL SESSIONS COURT	\$0.00
		TOTAL FINES, FOREITURES AND PENALTIES	\$0.00
		NON-RECURRING ITEMS	
122	44120	LEASE/RENTALS	\$0.00
122	44540	SALE OF PROPERTY	\$0.00
		TOTAL RECURRING ITEMS	\$0.00
		TOTAL OTHER LOCAL REVENUES	\$0.00
		FEES RECEIVED FROM COUNTY OFFICIALS	
122	45590	SHERIFF FEES IN LIEU OF SALARY	\$0.00
		TOTAL RECURRING ITEMS	\$0.00
		TOTAL FEES	
122	48130	CONTRIBUTIONS	\$1,000.00
		TOTAL CONTRIBUTIONS	\$1,000.00
		TOTAL REVENUE	\$1,000.00

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24
	50000		GENERAL GOVERNMENT	Commission
	54000		PUBLIC SAFETY	
	54150		DRUG ENFORCEMENT	
122	54150	319	CONFIDENTIAL DRUG ENFORCEMENT	\$0.00
122	54150	599	OTHER CHARGES	\$1,000.00
122	54150	716	LAW ENFORCEMENT EQUIPMENT	\$0.00
122	54150	718	MOTOR VEHICLES	\$0.00
			TOTAL DRUG ENFORCEMENT	\$1,000.00
			TOTAL PUBLIC SAFETY	\$1,000.00
	58900		OTHER GENERAL GOVERNMENT	
122	58900	510	TRUSTEES COMMISSION	\$0.00
			TOTAL EXPENDITURES	\$1,000.00

\$0.00

123 - SPORTS AND RECREATION FUND (PARK)

REVENUES

FUND# ACCT.#		ACCOUNT TITLE	FY 23-24
43000		CHARGES FOR CURRENT SERVICES	Commission
123	43340	RECREATION FEES	\$15,000.00
TOTAL CHARGES FOR CURRENT SERVICES			\$15,000.00
48000		OTHER GOVERNMENTS AND CITIZENS GROUPS	
123	48130	CONTRIBUTIONS (County - Paid from 101-56700-316)	\$115,600.00
123	48130-CITY	CONTRIBUTIONS (City)	\$45,000.00
TOTAL GENERAL SESSIONS COURT			\$160,600.00
TOTAL REVENUE			\$175,600.00

EXPENDITURES

FUND# ACCT.# OBJ			ACCOUNT TITLE	
50000			GENERAL GOVERNMENT	
56000			SOCIAL CULTURAL AND RECREATIONAL SERVICES	
56700			PARKS AND FAIR BOARDS	
123	56700	103	ASSISTANT (Denise Webb - Going from 32 to 35 hours)	\$24,079.00
123	56700	105	SUPERVISOR/DIRECTOR	\$39,323.00
123	56700	168	TEMPORARY PERSONNEL (Pool Workers, Etc.)	\$21,000.00
123	56700	169	PART-TIME PERSONNEL (D. Webb's Old Pay Line)	\$0.00
123	56700	305	AUDIT SERVICES	\$150.00
123	56700	307	COMMUNICATION	\$3,600.00
123	56700	317	DATA PROCESSING SERVICES	\$400.00
123	56700	320	DUES AND MEMBERSHIPS	\$100.00
123	56700	332	LEGAL NOTICES, RECORDING AND COURT COST	\$100.00
123	56700	335	MAINTENANCE & REPAIR SERVICES BUILDING	\$2,000.00
123	56700	336	MAINTENANCE & REPAIR SERVICES EQUIPMENT	\$1,000.00
123	56700	340	MEDICAL AND DENTAL SERVICES	\$300.00
123	56700	349	PRINTING STATIONARY AND FORMS	\$200.00
123	56700	359	DISPOSAL	\$500.00
123	56700	361	PERMITS	\$350.00
123	56700	399	OTHER CONTRACTED SERVICES	\$2,800.00
123	56700	409	CRUSHED STONE	\$500.00
123	56700	410	CUSTODIAL SUPPLIES	\$2,000.00
123	56700	412	DIESEL FUEL	\$1,200.00
123	56700	420	FERTILIZERS, LIME, CHEMICALS AND SEED	\$1,000.00
123	56700	422	FOOD SUPPLIES	\$1,500.00
123	56700	425	GASOLINE	\$650.00
123	56700	429	INSTRUCTIONAL SUPPLIES	\$200.00
123	56700	435	OFFICE SUPPLIES	\$800.00
123	56700	445	SAND	\$100.00
123	56700	450	TIRES AND TUBES	\$550.00
123	56700	451	UNIFORMS	\$1,000.00
123	56700	452	UTILITIES	\$38,000.00
123	56700	467	FENCING	\$1,152.00
123	56700	468	CHEMICALS	\$1,500.00
123	56700	509	REFUNDS	\$100.00
123	56700	707	BUILDING IMPROVEMENTS	\$6,650.00
123	56700	707	ROOF REPAIR	\$0.00
123	56700	717	MAINTENANCE EQUIPMENT	\$2,500.00
123	56700	719	OFFICE EQUIPMENT	\$500.00

123 - SPORTS AND RECREATION FUND (PARK)

REVENUES

FUND# ACCT.#	ACCOUNT TITLE	FY 23-24
43000	CHARGES FOR CURRENT SERVICES	Commission
	TOTAL SOCIAL CULTURAL AND RECREATIONAL	\$155,804.00

58000 OTHER GENERAL GOVERNMENT

58600 EMPLOYEE BENEFITS

123	58600	201	SOCIAL SECURITY	\$6,956.00
123	58600	204	STATE RETIREMENT	\$1,800.00
123	58600	205	EMPLOYEE AND DEPENDENT INSURANCE	\$3,140.00
123	58600	206	LIFE INSURANCE	\$200.00
123	58600	210	UNEMPLOYMENT COMPENSATION	\$500.00
123	58600	507	MEDICAL CLAIMS	\$0.00
123	58600	513	WORKMANS COMPENSATION INSURANCE	\$3,000.00
			TOTAL EMPLOYEE BENEFITS	\$15,596.00

58900 MISCELLANEOUS

123	58900	506	LIABILITY INSURANCE	\$4,000.00
123	58900	510	TRUSTEE COMMISSION	\$200.00
			TOTAL MISCELLANEOUS	\$4,200.00

TOTAL EXPENDITURES **\$175,600.00**

Estimated Beginning Fund Balance **\$92,062.93**

Estimated Revenues **\$175,600.00**

Estimated Expenditures **\$175,600.00**

Estimated Ending Fund Balance **\$92,062.93**

\$0.00

127 - Other General Government Special Revenue Fund (ARPA Federal Grant)

REVENUES			
FUND#	ACCT.#	OBJ	ACCOUNT TITLE
	47900		DIRECT FEDERAL REVENUE
			FY 23-24 Commission
127	44110		INTEREST EARNED
			\$500.00
127	47402		AMERICAN RESCUE PLAN ACT GRANT #2
			\$0.00
127	47901		AMERICAN RESCUE PLAN ACT GRANT #1
			\$1,000,000.00
			TOTAL
			\$1,000,500.00
			TOTAL REVENUE
			\$1,000,500.00

EXPENDITURES			
FUND#	ACCT.#	OBJ	ACCOUNT TITLE
	90000		CAPTIAL PROJECTS
			FY 23-24 Commission
	91120		ADMINISTRATION OF JUSTICE PROJECTS
127	91120	201	SOCIAL SECURITY
			\$0.00
127	91120	312	CONTRACTS WITH PRIVATE AGENCIES
			\$500.00
127	91120	450	TIRES AND TUBES
			\$0.00
127	91120	510	BUILDING CONSTRUCTION
			\$0.00
127	51100	719	OFFICE EQUIPMENT
127	51300	308	CONSULTANTS
127	51800	307	COMMUNICATION
127	51800	435	OFFICE SUPPLIES
127	51810	335	MAINTENANCE & REPAIR SERVICES-BUILDINGS
127	52300	718	MOTOR VEHICLES
127	54110	307	COMMUNICATION
127	54100	718	MOTOR VEHICLES
127	54410	338	MAINTENANCE & REPAIR SERVICES-VEHICLES
127	54410	718	MOTOR VEHICLES
127	55733	436	OTHER ROAD MATERIALS
127	55733	717	MAINTENANCE EQUIPMENT
127	55733	733	SOLID WASTE EQUIPMENT
127	58833	316	CONTRIBUTIONS
127	58833	335	MAINTENANCE & REPAIR-BUILDINGS
127	58833	336	MAINTENANCE & REPAIR-EQUIPMENT
127	58833	509	REFUNDS
127	58833	599	OTHER CHARGES
			\$1,000,000.00
127	58833	707	BUILDING IMPROVEMENTS
127	58833	708	COMMUNICATION EQUIPMENT
127	58833	717	MAINTENANCE EQUIPMENT
127	58833	790	OTHER EQUIPMENT
127	58835	316	CONTRIBUTIONS
127	58900	510	TRUSTEE'S COMMISSION
127	58900	599	OTHER CHARGES
			TOTAL MISCELLANEOUS
			\$1,000,500.00
			TOTAL EXPENDITURES
			\$1,000,500.00
			\$0.00

151 - GENERAL DEBT SERVICE

			REVENUES	
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 Commission
	40000		LOCAL TAXES	
	40200		COUNTY LOCAL OPTION TAXES	
151	40240		WHEEL TAX	\$335,000.00
			TOTAL COUNTY LOCAL OPTION TAXES	\$335,000.00
151	46855		STATE SHARED SPORTS GAMING TAX	\$14,600.00
151	49800		TRANSFERS IN	\$0.00
			TOTAL	\$14,600.00
TOTAL REVENUE				\$349,600.00

			EXPENDITURES	
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 Commission
	50000		OTHER GENERAL GOVERNMENT	
151	58900	510	TRUSTEE'S COMMISSION	\$5,000.00
			TOTAL MISCELLANEOUS	\$5,000.00
			TOTAL OTHER GENERAL GOVERNMENT	\$5,000.00
	80000		DEBT SERVICE	
	82100		GENERAL GOVERNMENT - PRINCIPAL ON DEBT	
151	82110	601	GENERAL GOVERNMENT-PRINCIPAL ON BONDS	\$0.00
151	82110	602	GENERAL GOVERNMENT- PRINCIPAL ON NOTES (JAIL)	\$185,000.00
151	82110	603	INTEREST ON BONDS	\$0.00
151	82110	606	OTHER DEBT ISSUANCE CHARGES (MLEC)	\$9,600.00
151	82120	601	GENERAL GOVERNMENT- PRINCIPAL ON BONDS	\$0.00
			TOTAL GENERAL GOVERNMENT - PRINCIPAL ON DEBT	\$194,600.00
	82200		GENERAL GOVERNMENT-INTEREST ON DEBT	
151	82210	603	GENERAL GOVERNMENT-INTEREST ON BONDS	\$0.00
151	82210	604	GENERAL GOVERNMENT-INTEREST ON NOTES (JAIL)	\$75,000.00
151	82220	603	GENERAL GOVERNMENT-INTEREST ON BONDS	\$0.00
			TOTAL GOVERNMENT - INTEREST ON DEBT	\$75,000.00
TOTAL EXPENDITURES				\$274,600.00
				\$75,000.00

**171 - General Capital Projects
(Jail Addition/Renovation)**

[Yellow Box]

REVENUES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 Commission
	49000		OTHER SOURCES(NON-REVENUE)	
171	44110		INTEREST EARNED	\$0.00
171	49100		Bonds Issued	\$1,000,000.00
			TOTAL	\$1,000,000.00
TOTAL REVENUE				\$1,000,000.00

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EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 23-24 Commission
	90000		CAPTIAL PROJECTS	
	91120		ADMINISTRATION OF JUSTICE PROJECTS	
171	58900	510	TRUSTEE'S COMMISSION	\$0.00
171	91120	304	ARCHITECTS	\$0.00
171	91120	312	CONTRACTS WITH PRIVATE AGENCIES	\$0.00
171	91120	510	BUILDING CONSTRUCTION	\$0.00
171	91120	599	OTHER CHARGES	\$0.00
171	91120	706	BUILDING CONSTRUCTION	\$1,000,000.00
171	91120	791	OTHER CONSTRUCTION	\$0.00
			TOTAL MISCELLANEOUS	\$1,000,000.00
TOTAL EXPENDITURES				\$1,000,000.00
				\$0.00

BUDGET PROPOSAL
HIGHWAY PUBLIC WORKS FUND 131
FISCAL YEAR 2021/2022

<u>ACCOUNT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>PROPOSED 2023/2024</u>
	<u>REVENUES</u>	
40110	Current Property Tax	70000
40120	Trustee's Coll. Prior Year	2000
40125	Trustee's Coll. Bankruptcy	
40130	Clerk & Master Coll. P/Y	800
40140	Interest & Penalty	300
40150	Pick up Taxes	
40161	Payment-in-lieu TVA	250
40162	Pay-in-lieu Public Utilities	6650
40163	Pay-in-lieu of taxes-other	
40270	Business Tax	700
40320	Bank Excise Tax	600
43366	Greenbelt Late App. Fee	15
	Total Local Taxes	81,315
	<u>OTHER REVENUE</u>	
44145	Sale of Recycle Material	1000
44160	Retiree Ins. Payments	4956
44170	Miscellaneous Refunds	
44530	Sale of Equipment	50000
46410	State Aid Bridge program	
46420	State Aid Program	750000
46800	Other State Revenue	
46851	State Revenue Sharing-TVA	32000
46920	Gas & Motor Fuel Tax	2071000
46930	Gas Inspection Fee	8775
46980	Other State Grants	
48120	Other Gov't (reimbursements)	5000
49700	Other Sources (Ins. Recovery)	
49100	LOANS/BONDS ISSUED	
49200	GRANT REVENUE	
49800	Transfers in (2012-2013)	
	Total Other Revenue	2,922,731
	<u>FEDERAL THRU STATE</u>	
47230	Federal Disaster Relief (FEMA)	
47590	Other Federal thru State (NRCS)	
	Total Federal	0
	TOTAL REVENUES	3,004,046



<u>61000</u>	<u>EXPENDITURES</u> <u>Administration</u>	<u>PROPOSED</u> <u>2023/2024</u>
101	County Official	95388
103	Assistant	
119	Bookkeeper	
140	Salary Supplements	
161	Secretary	37000
191	Board Members	1200
302	Advertising	2000
307	Communication	5000
316 ***	Contributions	500
320	Dues & Membership	3500
327	Freight Expenses	
331	Legal Fees	1000
332	Notices	
333	Licenses	200
335	Maint. & Repair Svc., Building	5000
337	Maint. & Repair Svc., Equip.	2000
348	Postal Charges	400
351	Rentals	1000
349	Printing, Stationery & Forms	300
355	Travel	1000
361	Permits	
399	Other Contracted Services	15000
410	Custodial Supplies	4000
411	Data Processing Supplies	100
415	Electricity	6000
422	Food Supplies	1000
434	Natural Gas	500
435	Office Supplies	250
454	Water & Sewer	1800
499	Other Supplies & Materials	1000
719	Office Equipment	2500
	Total 61000	187,638

***316 = Annual contribution to Senior Citizens Center

<u>62000</u>	<u>Hwy & Bridge Maintenance</u>	<u>PROPOSED 2023/2024</u>
141	Foremen	46000
143	Equipment Operators (heavy)	120000
145	Equipment Operators (light)	153000
147	Truck Drivers	149000
149	Laborers	166000
327	Freight Expenses	300
351	Rentals	10000
399	Other Contracted Services	25000
403	Asphalt-Cold Mix	10000
405	Asphalt-Liquid	200000
408	Concrete	15000
409	Crushed Stone	100000
426	General Construction Material	150
428	Rip Rap	5000
436	Other Road Supplies	1000
439	Concrete Pipe	
438	Pipe/plastic	15000
440	Pip-Metal	2000
443	Road Signs	2500
455	Wood Products	500
456	Gravel & Chert	8000
460	Geotextile	1000
499	Other Supplies & Materials	3000
	Total 62000	1,032,450

<u>631000</u>	<u>Operations & Mtnc. Of Equipment</u>	<u>PROPOSED 2023/2024</u>
141	Foremen	43800
142	Mechanics	43800
327	Freight Expenses	1000
351	Rentals	500
399	Other Contracted Services	8500
412	Diesel Fuel	120000
418	Equipment & Machine Parts	100000
424	Garage Supplies	18000
425	Gasoline	25000
433	Lubricants	4000
446	Small Tools	1000
450	Tires & Tubes	5000
451	Uniforms	1400

499	Other Supplies & Materials	13000
	Total 63100	385,000

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65000	<u>Other Charges</u>	<u>PROPOSED 2023/2024</u>
506	Liability Insurance	24119
508	Premium Corp. Surety Bond	
510	Trustees Commission	23000
513	Workers Compensation	29585
	Total 65000	76,704

66000	<u>Employees Benefits</u>	<u>PROPOSED 2023/2024</u>
201	Social Security (6.2% of gross)	53022
204	TCRS actuarial rate (20.0% of gross)	171038
204	TCRS actuarial tier	
205	Retiree Insurance	4956
206	Life Insurance	3500
207	Medical Insurance	180000
210	Unemployment Compensation	10000
212	Medicare (1.45% of gross)	12400
299	Other Fringe Benefits	300
	Total 66000	435,216

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68000	<u>Capital Outlay</u>	<u>PROPOSED 2023/2024</u>
321	Engineering Services	30000
339	Matching Share State Aid Projects	15320
399	Other Contracted Services	
705	Bridge Construction/State Aid	
706	Building Construction	
713	Highway Construction/State Aid	750000
714	Highway Equipment	
718	Motor Vehicles	
729	Transportation Equipment	
790	Other Equipment	
791	Other Construction(COUNTY PAVING)	
799	Other Capital Outlay(LOAN PAYMENT)	86554
	Total 68000	881,874

* = Amended into Budget

PROPOSED



<u>99100</u>	<u>Operating Transfers</u>	<u>2023/2024</u>
590	Transfer to Other Funds	0
	Total 99100	0
TOTAL EXPENDITURES		2,998,882
* Revenues in excess or under expenditures (Budget Amd./unbudgeted revenue) +		5,164
Estimated FY 2022-2023		2,000,000
		6/30/2024
Estimated fund balance @ fiscal year end		2,005,164

FY 2023-24 Budget Draft					
LEWIS CO					
		(1)	(2)	(3)	(4)
ACCOUNT NO.	Expenditure Summary	TOTAL ALL FUNDS	GENERAL PURPOSE FUND 141	FEDERAL PROJECTS FUND 142	CENTRAL CAFETERIA FUND 143
EXPENDITURES (APPROPRIATIONS)					
Instruction					
71100	Regular Instruction Program	\$8,579,090	\$8,144,340	\$434,750	\$0
71150	Alternative Instruction Program	\$102,692	\$102,692	0	0
71200	Special Education Program	\$1,477,553	\$1,168,937	308,616	0
71300	Vocational Education Program	\$442,045	\$368,574	\$73,471	0
71400	Student Body Education Program				
71600	Adult Education Program				
Support Services					
72110	Attendance	\$99,595	\$99,595	\$0	0
72120	Health Services	\$254,298	\$254,298	\$0	0
72130	Other Student Support	\$428,117	\$403,796	\$24,321	0
72210	Regular Instruction Program	\$864,226	\$630,847	\$233,379	0
72215					
72220	Special Education Program	\$306,785	\$177,243	\$129,542	0
72230	Vocational Education Program	\$168,982	\$167,185	\$1,797	0
72250	Technology	\$170,247	\$170,247	\$0	0
72310	Board of Education	\$276,910	\$276,910	\$0	0
72320	Office of Superintendent	\$243,664	\$243,664	\$0	0
72410	Office of Principal	\$1,015,785	\$1,015,785	\$0	0
72510	Fiscal Services	\$143,554	\$143,554	\$0	0
72520	Human Services(Resources)/Personnel				
72610	Operation of Plant	\$1,062,606	\$1,062,606	\$0	0
72620	Maintenance of Plant	\$240,846	\$240,846	\$0	0
72710	Transportation	\$1,040,764	\$1,012,855	\$27,909	0
72810	Central and Other				
Operation of Non-Instructional Services					
73100	Food Service	\$1,272,087	\$2,000	\$0	1,270,087
73300	Community Services	\$49,196	\$49,196	\$0	0
73400	Early Childhood Education	\$486,284	\$486,284	\$0	0
				\$0	0
80000	Education Debt Services	\$725,000	\$725,000	\$0	0
TOTAL EXPENDITURES (APPROPRIATION)		\$19,450,326	\$16,946,454	\$1,233,785	\$1,270,087
Total Revenues		19,450,326	\$16,946,454.00	1,233,785	1,270,087
Total Revenues minus Total Expenditures		\$0.00	\$0.00	\$0.00	\$0.00

Sys #	LEWIS COUNTY SCHOOLS							
910	LEWIS CO	FY 2023-24 Budget Draft						
				(1)	(2)	(3)	(4)	
	ACCOUNT	ESTIMATED REVENUES AND OTHER SOURCES		TOTAL	GENERAL	FEDERAL	CENTRAL	
	NO.	EXPENDITURES (APPROPRIATIONS) AND OTHER USES		ALL	PURPOSE	PROJECTS	CAFETERIA	
				FUNDS	FUND 141	FUND 142	FUND 143	
1		ESTIMATED REVENUES AND OTHER SOURCES						
2	40900	Local Taxes		4,573,940	\$4,573,940	\$0	\$0	
3	41000	Licenses & Permits		0	0	0	0	
4	43000	Charges for Current Services		187,100	28,800	0	158,300	
5	44000	Other Local Revenues		44,084	44,000	0	84	
6	46500	State Education Funds		12,301,974	12,288,714	0	13,260	
7	46800	Other State Revenues		1,000	1,000	0	0	
8	47100	Federal Funds Received Thru State		2,333,072	0	1,233,785	1,099,287	
9	47600	Direct Federal Revenues		0	0	0	0	
10	49000	Other Sources		10,000	10,000	0	0	
11								
12	49999	TOTAL ESTIMATED REVENUES & OTHER SOURCES		\$19,450,326	\$16,946,454	\$1,233,785	\$1,270,087	
13								
14	30000	Reserves and/or Fund Balances		\$8,552,347	\$7,500,478	\$336,645	\$715,224	
15	91300	Education Capital Projects		\$10,000,000	10,000,000	0	0	
16								
17		TOTAL AVAILABLE FUNDS		\$38,002,673	\$34,446,932	\$1,570,430	\$1,985,311	
####								
				(1)	(2)	(3)	(4)	
	ACCOUNT	ESTIMATED REVENUES		TOTAL	GENERAL	FEDERAL	CENTRAL	
	NO.			ALL	PURPOSE	PROJECTS	CAFETERIA	
				FUNDS	FUND 141	FUND 142	FUND 143	
1		Local Taxes						
2	40100	County Property Taxes						
3	40110	Current Property Tax		\$1,276,014	\$1,276,014	\$0	\$0	
4	40120	Trustee's Collections - Prior Year		28,000	28,000	0	0	
5	40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs		9,500	9,500	0	0	
6	40140	Interest & Penalty		4,500	4,500	0	0	
7	40150	Pickup Taxes		0	0	0	0	
8	40161	Payments in Lieu of Taxes - T.V.A.		3,000	3,000	0	0	
9	40162	Payments in Lieu of Taxes - Local Utilities		123,049	123,049	0	0	
10	40163	Payments in Lieu of Taxes - Other		0	0	0	0	
11	40200	County Local Option Taxes		0	0	0	0	
12	40210	Local Option Sales Tax		3,076,877	3,076,877	0	0	
13	40220	Hotel/Motel Tax		0	0	0	0	
14	40230	Local Amusement Tax		0	0	0	0	
15	40240	Wheel Tax		0	0	0	0	
16	40270	Business Tax		31,000	31,000	0	0	
17	40280	Mineral Severance Tax		0	0	0	0	
18	40290	Other County Local Option Taxes		0	0	0	0	
19	40300	Statutory Local Taxes		0	0	0	0	
20	40320	Bank Excise Tax		18,000	18,000	0	0	
21	40330	Wholesale Beer Tax		0	0	0	0	
22	40340	Coal Severance Tax		0	0	0	0	
23	40350	Interstate Telecommunications Tax		4,000	4,000	0	0	
24	40390	Other Statutory Local Taxes		0	0	0	0	
25								
26	40400	Total County Taxes		\$4,573,940	\$4,573,940	\$0	\$0	
27								
28	40600	City/Special School District Property Taxes						
29	40610	Current Property Tax		\$0	\$0	\$0	\$0	
30	40620	Prior Year's Property Tax		0	0	0	0	
31	40630	Interest & Penalty		0	0	0	0	
32	40640	Pickup Taxes		0	0	0	0	
33	40650	Payments in Lieu of Taxes		0	0	0	0	
34	40700	City Local Option Taxes		0	0	0	0	
35	40710	Local Option Sales Tax		0	0	0	0	
36	40720	Hotel/Motel Tax		0	0	0	0	
37	40730	Local Amusement Tax		0	0	0	0	
38	40740	Business Tax		0	0	0	0	

39						
40	40800	Total City/Special School District Property Taxes	\$0	\$0	\$0	\$0
41						
42	40000	Total Local Taxes	\$4,573,940	\$4,573,940	\$0	\$0
43						
Sys #		2023-24				
910	LEWIS CO					
			(1)	(2)	(3)	(4)
	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
1	41000	Licenses and Permits				
2	41100	Licenses				
3	41110	Marriage Licenses	\$500	\$500	\$0	\$0
4	41140	Cable TV Franchise	0	0	0	0
5	41150	Mobile Home Licenses	0	0	0	0
6	41590	Other Permits	0	0	0	0
7						
8	41000	Total Licenses and Permits	\$0	\$0	\$0	\$0
9						
10	43000	Charges for Current Services				
11	43500	Education Charges				
12	43511	Tuition - Regular Day Students	\$0	\$0	\$0	\$0
13	43512	Tuition - Adult Education	0	0	0	0
14	43513	Tuition - Summer School	0	0	0	0
15	43515	Tuition - Other State Systems	0	0	0	0
16	43516	Tuition - Out of State Systems	0	0	0	0
17	43517	Tuition - Other	0	0	0	0
18	43521	Lunch Payments - Children	100,000	0	0	100,000
19	43522	Lunch Payments - Adults	8,000	0	0	8,000
20	43523	Income from Breakfast	300	0	0	300
21	43524	Special Milk Sales	0	0	0	0
22	43525	Ala Carte Sales	50,000	0	0	50,000
23	43531	Transportation Other State Systems	0	0	0	0
24	43532	Transportation Out-of-State Systems	0	0	0	0
25	43541	Contract for Adm. Services With Other LEA's	0	0	0	0
26	43542	Contract for Inst. Services With Other LEA's	0	0	0	0
27	43543	Contract for Student Support Services with Other LEA's	0	0	0	0
28	43544	Contract for Instructional Staff Support with Other LEA's	0	0	0	0
29	43545	Contract for Operation & Maint. Services with Other LEA's	0	0	0	0
30	43546	Contract for Food Services with Other LEA's	0	0	0	0
31	43547	Contract for Non-Instructional Services with Other LEA's	0	0	0	0
32	43551	School Based Health (FBS)	0	0	0	0
33	43570	Receipts from Individual Schools	27,000	27,000	0	0
34	43581	Community Service Fees - Children (Day Care)	0	0	0	0
35	43582	Community Service Fees - Adults	0	0	0	0
36	43583	TBI Criminal Background Fee	1,800	1,800	0	0
37	43990	Other Charges for Services	0	0	0	0
38						
39	43000	Total Charges for Current Services	\$187,100	\$28,800	\$0	\$158,300
40						
Sys #		LEWIS COUNTY SCHOOLS				
910	LEWIS CO					
			(1)	(2)	(3)	(4)
	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
1	44000	Other Local Revenues				
2	44100	Recurring Items				
3	44110	Investment Income	\$38,500	\$37,000	\$0	\$1,500
4	44120	Lease/Rentals	7,000	7,000	0	0
5	44130	Sale of Materials & Supplies	0	0	0	0
6	44146	eRate Funding	0	0	0	0
7	44160	Retirees' Insurance Payments	0	0	0	0
8	44170	Miscellaneous Refunds	0	0	0	0
9						

10	44500	Nonrecurring Items				
11	44510	Accrued Interest on Debt Issues	0	0	0	0
12	44530	Sale of Equipment	0	0	0	0
13	44540	Sale of Property	0	0	0	0
14	44550	Resale of Materials - T & I House	0	0	0	0
15	44560	Damages Recovered from Individuals	0	0	0	0
16	44570	Contributions & Gifts	0	0	0	0
17	44990	Other Local Revenue	0	0	0	0
18						
19	44000	Total Other Local Revenues	\$45,500	\$44,000	\$0	\$1,500
Sys #		LEWIS COUNTY SCHOOLS				
910	LEWIS CO					
			(1)	(2)	(3)	(4)
	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
1	46000	State of Tennessee				
2	46500	State Education Funds				
3	46511	Basic Education Program	11,559,248	\$11,559,248	\$0	\$0
4	46515	Early Childhood Education	392,646	392,646	0	0
5	46520	School Food Service	11,000	0	0	11,000
6	46550	Driver Education	4,814	4,814	0	0
7	46570	Literacy Coordination	0	0	0	0
8	46590	Other State Education Funds	310,006	310,006	0	0
9	46610	Career Ladder	22,000	22,000	0	0
10	46611	Career Ladder Evaluators and Special Contracts	0	0	0	0
11	46612	Career Ladder - Extended Contract	0	0	0	0
12	46760	Adult Vocational	0	0	0	0
13	46790	Other Vocational	0	0	0	0
14						
15	46500	Total State Education Funds	\$12,299,714	\$12,288,714	\$0	\$11,000
16						
17	46800	Other State Revenues				
18	46820	Income Tax	\$0	\$0	\$0	\$0
19	46830	Beer Tax	0	0	0	0
20	46850	Mixed Drink Tax	0	0	0	0
21	46851	State Revenue Sharing - TVA	0	0	0	0
22	46852	State Revenue Sharing-Telecommunications	1,000	1,000	0	0
23	46980	Other State Grants	0	0	0	0
24	46990	Other State Revenues	0	0	0	0
25						
26	46800	Total Other State Revenues	\$1,000	\$1,000	\$0	\$0
Sys #		LEWIS COUNTY SCHOOLS				
910	LEWIS CO					
			(1)	(2)	(3)	(4)
	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
1	47000	Federal Government				
2	47100	Federal through State				
3	47111	USDA School Lunch Program	\$600,000	\$0	\$0	\$600,000
4	47113	Breakfast	300,000	0	0	300,000
5	47114	USDA - Other	25,000	0	0	25,000
6	47120	Adult Education State Grant Program	0	0	0	0
7	47131	Vocational Education Basic Grants to States	35,935	0	35,935	0
8	47132	Vocational Consumer and Homemaking	0	0	0	0
9	47134	Vocational Displaced Homemakers	0	0	0	0
10	47135	Community Based Organizations	0	0	0	0
11	47139	Other Vocational	0	0	0	0
12	47141	Title I - Grants to Local Education Agencies	\$95,153	0	\$95,153	0
13	47142	Title IV - Innovative Education Program Strategies	0	0	0	0
14	47143	Sp Ed Grants to the States -	437,634	0	437,634	0
15	47144	Education Edge	0	0	0	0

16	47145	Special Education Preschool	21,027	0	21,027	0
17	47146	English Language Acquisition Grants (Title III)	0	0		0
18	47147	Safe and Drug-Free Schools State Grants (Title IV)	0	0		0
19	47148	Rural Education (Title V)	54,230	0	54,230	0
20	47149	Education for Homeless Children and Youth (Title X)	0	0	0	0
21	47189	Title II - Eisenhower Professional Development State Grant	89,806	0	89,806	0
22	47190	Title XX	0	0	0	0
23	47210	Job Training Partnership Act	0	0	0	0
24	47311	First to the Top	0		0	
	34570	Undesignated Fund Balance	174,287			174,287
25	47590	Other Federal Through State	0	0		0
26						
27	47100	Total Federal Through State	\$2,333,072	\$0	\$1,233,785	\$1,099,287
28						
####	47600	Direct Federal Revenues				
####	47630	Public Law 874 - Maintenance & Operation	\$0	\$0	\$0	\$0
####	47640	ROTC Reimbursement	0	0	0	0
####	47650	Energy Grant	0	0	0	0
####	47990	Other Direct Federal Revenues	0	0	0	0
####						
####	47600	Total Direct Federal Government	\$0	\$0	\$0	\$0
####						
####	47000	Total Federal Government	\$2,333,072	\$0	\$1,233,785	\$1,099,287
####						
####	47999	TOTAL ESTIMATED REVENUES	\$19,440,326	\$16,936,454	\$1,233,785	\$1,270,087
Sys #		LEWIS COUNTY SCHOOLS				
910	LEWIS CO					
			(1)	(2)	(3)	(4)
	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
1	49000	Other Sources				
2	49100	Bond Issued	\$0	\$0	\$0	\$0
3	49200	Note Issued	0	0	0	0
4	49300	Capitalized Leases Issued	0	0	0	0
5	49400	Refunding Debt Issued	0	0	0	0
6	49500	Other Loans Issued	0	0	0	0
7	49700	Insurance Recovery	0	0	0	0
8	49800	Transfers In (complete schedule below)	10,000	10,000	0	0
9	49810	City General Fund Transfers (complete schedule below)	0	0	0	0
10						
11	49000	Total Other Sources	\$10,000	\$10,000	\$0	\$0
12						
13	49999	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$19,450,326	\$16,946,454	\$1,233,785	\$1,270,087
14						
####						
####						
####		SCHEDULE OF TRANSFERS				
####						
####	FUND #	PURPOSE	FROM FUND	TO FUND		
####						
Sys #		LEWIS COUNTY SCHOOLS				
910	LEWIS CO					
			(1)	(2)	(3)	(4)
	ACCOUNT	RESERVES AND/OR FUND BALANCES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.	BEGINNING-OF-YEAR	ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
1	34000	RESERVES AND/OR FUND BALANCE 7/01/2007				
2						
3		LOCAL RESERVES				
4	34210	Reserved for Unemployment Compensation	\$0	\$0	\$0	\$0
5	34220	Reserved for Vocational Projects	0	0	0	0
6	34230	Reserved for Food Service	0	0	0	0
7	34250	Reserved for Vocational Building Maintenance	0	0	0	0
8	34290	Other Local Education Reserves	0	0	0	0
9						

10		STATE RESERVES					
11	34340	Reserved for Driver Education	0	0	0	0	
12	34379	Reserved for Career Ladder Extended Contract	0	0	0	0	
13	34380	Reserved for Career Ladder Program	0	0	0	0	
14	34383	Reserved for Technology	0	0	0	0	
15	34384	Reserved for Education Edge	0	0	0	0	
16	34385	Reserved for Early Childhood Education	0	0	0	0	
17	34386	Reserved for Basic Education Program	0	0	0	0	
18	34390	Other State Education Reserves	0	0	0	0	
19							
20		FEDERAL RESERVES					
21	34410	Reserved for Title I - Grants to Local Education Agencies	0	0	0	0	
22	34420	Reserved for Title V - Innovative Ed. Program Strategies	0	0	0	0	
23	34430	Reserved for Special Education-Grants to States - IDEA	0	0	0	0	
24	34440	Other Federal Reserves	0	0	0	0	
	34570	Undesignated Fund Balance	0			0	
25							
26		DESIGNATED FUND BALANCE					
27	35110	Designated for Purpose #1 Technology Fund	0		0	0	
28	35120	Designated for Purpose #2 Future Buses	0		0	0	
31	35150	Designated for Purpose #3 Capitel	0		0	0	
29	35130	Designated for Purpose #4 Retirement Incentive	0		0	0	
30	35140	Designated for Purpose #5 Est. Required Reserve	0		0	0	
32							
33	39000	Undesignated Fund Balance	\$8,552,347	7,500,478	336,645	715,224	
34							
35	30000	TOTAL RESERVES AND/OR FUND BALANCES	\$8,552,347	\$7,500,478	\$336,645	\$715,224	
36							
37	91300	OTHER CAPITAL OUTLAY	10,000,000	10,000,000	0	0	
38							
39		TOTAL AVAILABLE FUNDS	\$38,002,673	\$34,446,932	\$1,570,430	\$1,985,311	
40							
41							
42							

NON-PROFITS

Name	Account Code	FY 23-24 COMMISSION
Lewis County Volunteer Fire Department	101-54310-312	\$19,000.00
Centerstone	101-55310-316	\$1,000.00
Davis House Child Advocacy Center	101-55310-316	\$9,000.00
Shelter, Inc	101-55310-316	\$0.00
Lewis County Senior Center	101-56300-316	\$6,000.00
Lewis County Soil Conservation	101-57500-316	\$18,000.00
Hohenwald-Lewis County Chamber of Commerce	101-58190-312	\$18,000.00
South Central Human Resource Agency	101-58190-320	\$1,600.00
South Central TN Development District	101-58190-320	\$1,218.00
American Legion Post 127	101-58900-316	\$2,000.00
Buffalo River Services, Inc	101-58900-316	\$4,800.00
Hohenwald Arts Council	101-58900-316	\$0.00
Lewis County Cancer Victim Fund	101-58900-316	\$1,000.00
Lewis County Historical Society	101-58900-316	\$3,500.00
South Central Tennessee Tourism Association	101-58900-316	\$0.00
TN. Department of Forestry	101-58900-316	\$1,000.00
War Memorial Veterans Hall Museum	101-58900-316	\$1,000.00
Nashville Big Back Yard	101-58190-320	\$0.00
Miscellaneous Non-Profits (Max - \$200 each)	101-58900-316	\$1,200.00

Totals **\$88,318.00**

Lewis County Senior Citizens (Hwy Dept 131) 131-61000-316 \$500.00

