



**THE BUDGET APPROPRIATION RESOLUTION
AND TAX LEVY OF COFFEE COUNTY, TENNESSEE**

(Including Supporting Documents)

FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Approved by the Coffee County Commission on July 11, 2023.

Coffee County, Tennessee
2024 Fiscal Budget
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2024 Fiscal Budget
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RESOLUTION #2023-06

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

Section 1. BE IT RESOLVED By the County Legislative Body of Coffee County Tennessee, assembled in a regular session on July 11, 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 Coffee County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2023 and ending June 30, 2024 according to the following schedule:

GENERAL FUND

County Commission	\$ 70,597
Board of Equalization	1,890
Other Boards and Committees	55,825
County Mayor	455,221
County Attorney	123,472
Election Commission	401,836
Register of Deeds	418,093
Codes Compliance	217,216
County Buildings	900,720
Other General Administration	319,092
Preservation of Records-Archives	2,130
Other Risk Management	11,307
Accounts and Budgets	544,143
Property Assessor's Office	434,022
Reappraisal Program	82,245
County Trustee's Office	352,563
County Clerk's Office	540,120
Circuit Court	1,437,100
General Sessions Judge	510,680
Drug Court Foundation	50,000
Chancery Court	397,914
Office of the Public Defender	38,051
Judicial Commissioners	229,612
Probation Services	398,224
Sheriff's Department	4,392,766
Traffic Control	30,000
Adm. of the Sexual Offender	27,000
Jail	6,394,923
Juvenile Services	417,582
Rural Fire Protection	505,000
Civil Defense/EMA	246,339
Rescue Squad	75,000
County Coroner/ME	191,000
Other Public Safety (911)	1,248,385
Local Health Center	736,908
Rabies and Animal Control	204,590
Alcohol and Drug Programs	2,000
Appropriation to State	81,554

General Welfare Assistance	9,054
Other Waste Disposal (County Wide)	104,604
Senior Citizens Assistance	235,000
Public Libraries	1,258,274
Agriculture Extension Service	291,855
Soil & Water Conservation	99,910
Tourism	13,000
Industrial Development	331,303
Veteran's Services	35,187
Other Charges	1,319,822
Contributions to Other Agencies	80,500
Payments to Cities	47,700
COVID-19 Grant #4	141,950
Miscellaneous (VCIF Grant)	196,235
Operating Transfers	206,752
Total General Fund	\$ 26,916,266

SOLID WASTE/SANITATION FUND

Sanitation Management	\$ 230,284
Waste Pickup	1,185,060
Convenience Centers	535,007
Other Waste Collection	220,322
Other Charges	30,000
Total Solid Waste/Sanitation Fund	\$ 2,200,673

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Services	\$ 3,340,487
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LOCAL PURPOSE TAX FUND

Industrial Development	\$ 195,472
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DRUG CONTROL FUND

Drug Enforcement	\$ 335,300
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HIGHWAY/PUBLIC WORKS FUND

Administration	\$ 306,973
Highway and Bridge Maintenance	2,508,843
Operation and Maintenance of Equipment	506,112
Other Charges	276,111
Capital Outlay	4,399,028
Total Highway/Public Works Fund	\$ 7,997,067

GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	\$ 21,115,269
Alternative Instruction Program	70,000
Special Education Program	4,556,485
Career and Technical Education Program	1,927,163
Student Body Education Program	76,149
Attendance	287,098
Health Services	892,001
Other Student Support	1,327,565
Regular Instruction Program Support	1,559,554
Special Education Program Support	785,420

Vocational Education Program Support	98,374
Technology	826,618
Board of Education	1,260,897
Office of the Superintendent	384,622
Office of the Principal	3,683,275
Fiscal Services	537,154
Operation of Plant	3,182,287
Maintenance of Plant	987,427
Transportation	3,039,632
Community Services	125,631
Early Childhood Education	972,169
Regular Capital Outlay	600,000
Principal on Debt	354,250
Total General Purpose School Fund	\$ 48,649,041

CENTRAL CAFETERIA FUND

Food Service	\$ 3,698,089
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GENERAL DEBT SERVICE FUND

General Government Debt Service	\$ 1,470,000
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RURAL DEBT SERVICE FUND

Rural Debt Service	\$ 4,676,402
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CAPITAL PROJECT FUNDS

General Capital Projects	\$ 14,738,487
Rural School Projects	10,000
Rural Infrastructure Projects	12,660
Total Capital Project Funds	\$ 14,761,147

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

SECTION 2. BE IT FURTHER RESOLVED, that there are appropriated certain portions of commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master 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 commission and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, TCA, operate under provisions of Section 8-22-104, TCA, 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, TCA. One copy of each amendment shall be filed with County Clerk; one copy with the Chairman of the Budget and Finance Committee; and one copy with each divisional or departmental head concerned. Management may make revisions within major categories, but only the County Legislative Body may approve transfer appropriations between major categories. 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.

BE IT FURTHER RESOLVED that no budget amendment for recurring expenses shall be made where the source of funding is the unassigned fund balance.

SECTION 4. BE IT FURTHER RESOLVED that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that 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 County Legislative Body 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 Director of Local Government Finance after its adoption as provided by Section 9-21-403, TCA.

SECTION 6. BE IT FURTHER RESOLVED that the following non-profit charitable organizations are approved for the appropriations as listed:

ACCOUNT CODE	ORGANIZATION	APPROPRIATION
56300		
316	Tulahoma Senior Citizens	\$45,000
316	Manchester- Coffee County Senior Citizens	\$45,000
58500		
316	Centerstone	\$2,500
316	Civil Air Patrol	\$2,500
316	Coffee County Child Care Center	\$10,000
316	Coffee County Children's Advocacy Center	\$4,500
316	Coffee County Humane Society	\$5,000
316	Court Appointed Special Advocate (CASA)	\$5,000
316	The Haven of Hope	\$6,000
316	Tulahoma Fine Arts Center	<u>\$5,000</u>
	Total	<u>\$130,500</u>

BE IT FURTHER RESOLVED that all appropriations to the non-profit charitable organizations above are made subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated shall 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 in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall either be prepared by an independent Certified Public Accountant or certified by the chief financial officer of such non-profit organization in accordance with Section 5-932(c) TCA.

2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purposes benefiting the general welfare of the residents of Coffee County.
3. That any monies due from the non-profit or any related organization shall be deducted from this appropriation.

SECTION 7. BE IT FURTHER RESOLVED that Resolution #2016-20 established the utilization of the Victim's Services statute TCA 40-24-109 and designated that the following organizations be recipients of the funds: Court Appointed Special Advocate (CASA), the Haven of Hope and the Coffee County Children's Advocacy Center.

SECTION 8. BE IT FURTHER RESOLVED that Resolution #2019-10 implemented a county wide hotel/motel tax with the proceeds to be utilized to support local tourism and economic development. The 2023 fiscal proceeds are to be distributed as follows:

<u>ACCOUNT CODE</u>	<u>ORGANIZATION</u>	<u>APPROPRIATION</u>
58110		
316	Tennessee Backroads Heritage	\$3,000
599	Mayor's Discretionary Account	\$10,000
58120		
316	Coffee County Industrial Board	<u>\$331,303</u>
	Total	<u>\$344,303</u>

Should the hotel/motel tax generate more than the proposed proceeds, the balance of said tax shall be paid into the General Fund.

SECTION 9. 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 authorized by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenues for the fiscal year 2024 have been collected. The process 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, TCA. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2024.

SECTION 10. 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, 2024 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.

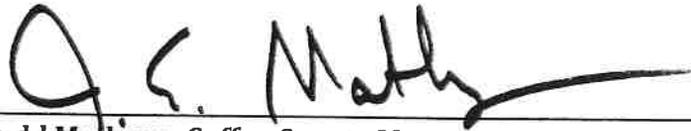
SECTION 11. BE IT FURTHER RESOLVED that any resolution brought before the County Legislative Body requiring the appropriation or transfer of funds will include a documented report of the fiscal impact that will result from passage of any such resolution.

SECTION 12. 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.

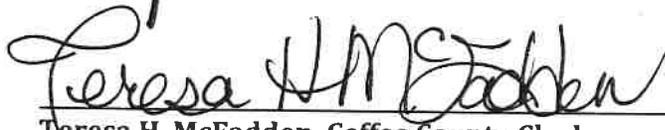
SECTION 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the County Legislative Body which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 14. 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 County Legislative Body.

Adopted this 11th day of July, 2023.

APPROVED: 

Judd Matheny, Coffee County Mayor

ATTESTED: 

Teresa H. McFadden, Coffee County Clerk

SPONSORS: 

Dennis Hunt



Tim Stubblefield

RESOLUTION #2023-07
RESOLUTION SETTING THE TAX LEVY IN COFFEE COUNTY,
TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2023

SECTION 1. BE IT RESOLVED By the County Legislative Body of Coffee County, Tennessee, assembled in a regular session on July 11, 2023 that the uniform property tax rate for Coffee County, Tennessee, for the fiscal year beginning July 1, 2023 shall be \$2.0558 on each \$100 of taxable property county wide, an additional tax of \$.0520 on each \$100 of taxable property for the City of Manchester, and an additional tax rate of \$.2232 on each \$100 of taxable property in the rural area, and an additional tax rate of \$.2187 on each \$100 of taxable property in the Coffee County Industrial Park shall be added to the uniform rate to retire the school bond indebtedness for the rural school, provide rural solid waste disposal and additional city services to the Coffee County Industrial Park. This is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	TAX RATE
Ambulance Service	\$ 0.0425
General Debt Service	0.0450
General Purposes	0.7793
School Purposes	1.1890
Total Uniform Tax Rate	\$ 2.0558
Education Debt Service	0.0520
Total City of Manchester Rate	\$ 2.1078
Rural Debt Service	0.0850
Rural Solid Waste/Sanitation	0.1382
Total Rural Rate	\$ 2.3310
Special Purpose Tax	0.2187
Total Coffee County Industrial Park	\$ 2.5497

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a Gross Receipts Tax as provided by law, the Gross Receipts Tax herein shall be deposited to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED that the first two cents of the county's situs portion of sales tax revenue be divided as follows:

General Fund	30%
Rural Infrastructure Fund	30%
Rural Debt Service Fund	20%
Solid Waste Sanitation Fund	20%
Total	100%

The remaining seventy-five one hundredths percent of the county's situs portion of the sales tax revenue is to be used for school purposes and will be divided as follows:

Rural Debt Service Fund	85%
<u>Rural Education Capital Projects Fund</u>	<u>15%</u>
Total	100%

SECTION 5. BE IT FURTHER RESOLVED that proceeds from the Wholesale Beer Tax shall be deposited into the Solid Waste/Sanitation Fund.

SECTION 6. BE IT FURTHER RESOLVED that proceeds from the State Beer Tax shall be deposited into the County General Fund.

SECTION 7. BE IT FURTHER RESOLVED that Interest Earned on County Investments (excluding the interest earned from the Libraries' Committed Funds) shall accrue to the General Debt Service Fund unless otherwise specified by law.

SECTION 8. BE IT FURTHER RESOLVED that proceeds from the Hotel/Motel Tax shall be deposited into the General Fund.

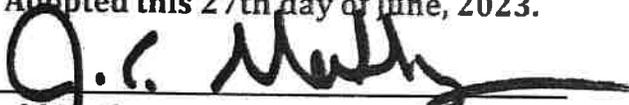
SECTION 9. BE IT FURTHER RESOLVED that proceeds from the Event Entertainment Fee shall be deposited into the General Fund.

SECTION 10. BE IT FURTHER RESOLVED that all resolutions of the County Legislative Body which are in conflict with this resolution are hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the County Legislative Body.

Adopted this 27th day of June, 2023.

APPROVED:



Judd Matheny, Coffee County Mayor

ATTESTED:



Teresa H. McFadden, Coffee County Clerk

SPONSORS:





Coffee County, Tennessee
Statement of Estimated Operations
For the Fiscal Year Ending June 30, 2024

Fund	Proposed Tax Rate	Estimated Fund Balance July 1, 2023	Estimated Revenues and Other Sources	Recommended Expenditures & Other Uses	Estimated Fund Balance June 30, 2024
General Fund	\$0.7793	\$11,042,089	\$25,341,514	\$26,916,266	\$9,467,337
Ambulance Service Fund	\$0.0425	\$1,958,846	\$2,887,092	\$3,340,487	\$1,505,451
Drug Control Fund	\$0.0000	\$620,837	\$207,500	\$335,300	\$493,037
Highway/Public Works Fund	\$0.0000	\$2,511,023	\$6,955,756	\$7,997,067	\$1,469,712
School Purposes:					
Coffee County Rural Schools 0.5899	\$1.1890	\$13,788,683	\$47,899,209	\$48,649,041	\$13,038,851
Central Cafeteria Fund	\$0.0000	\$1,923,206	\$2,983,189	\$3,698,089	\$1,208,306
General Debt Service Fund	\$0.0450	\$4,702,455	\$1,489,455	\$1,470,000	\$4,721,910
Capital Projects Fund	\$0.0000	\$13,057,521	\$8,903,758	\$14,761,147	\$7,200,132
Solid Waste/Sanitation Fund	\$0.1382	\$1,089,173	\$2,114,866	\$2,200,673	\$1,003,366
Rural Debt Service Fund					
Manchester City High School .0520					
Rural County .0850					
Total Rural Debt Service Fund	\$0.1370	\$7,226,326	\$4,973,602	\$4,676,402	\$7,523,526
Industrial Park - Special Tax Total:	\$0.2187	\$1,470,497	\$280,904	\$195,472	\$1,555,929
Total Estimated Operations		\$59,390,656	\$104,036,845	\$114,239,944	\$49,187,557

Coffee County, Tennessee

**Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2024**

Estimated Assessed Valuation

	Real and Personal	Public Utilities	Sub-Total	Less Tax Freeze	Total
Manchester	\$ 349,010,968	\$ 6,723,689	\$ 355,734,657	\$ (3,951,200)	\$ 351,783,457
Tulahoma	542,661,225	6,218,461	548,879,686	(7,347,450)	541,532,236
Coffee County Industrial Park	131,536,601	1,198,245	132,734,846	-	132,734,846
Rural	626,176,283	30,290,977	656,467,260	(12,866,325)	643,600,935
Total	\$ 1,649,385,077	\$ 44,431,372	\$ 1,693,816,449	\$ (24,164,975)	\$ 1,669,651,474

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency 4.0%	Estimated Collection of Unfrozen Taxes	Revenue Per Added Penny	Total Frozen Taxes	Reserved for Delinquency 4.0%	Estimated Collection of All Taxes	Revenue Per Penny
Uniform Property Tax									
Ambulance Service	\$ 0.0425	\$ 709,602	\$ (28,384)	\$ 681,218		\$ 8,941	\$ (358)	\$ 689,801	
General Debt Service	0.0450	751,343	(30,054)	721,289		9,467	(379)	730,377	
General Purposes	0.7793	13,011,594	(520,464)	12,491,130		163,947	(6,558)	12,648,519	
School Purposes	1.1890	19,852,156	(794,086)	19,058,070		250,138	(10,006)	19,298,202	
Total Uniform Property Tax	\$ 2.0558	34,324,695	(1,372,988)	\$ 32,951,707	\$ 160,287	432,493	(17,301)	\$ 33,366,899	\$ 162,306
Manchester Property Tax									
Education Debt Service	0.0520	586,622	(23,465)	563,157		10,940	(438)	573,659	
Total Manchester Property Tax	\$ 2.1078	34,911,317	(1,396,453)	\$ 33,514,864	\$ 108,299	443,433	(17,739)	\$ 33,940,558	\$ 110,319
Rural Property Tax									
Rural Debt Service	0.0850	659,885	(26,395)	633,490		17,882	(715)	650,657	
Solid Waste/Sanitation	0.1382	1,072,896	(42,916)	1,029,980		29,074	(1,163)	1,057,891	
Total Rural Property Tax	\$ 2.3310	36,644,098	(1,465,764)	\$ 35,178,334	\$ 74,528	490,389	(19,617)	\$ 35,649,106	\$ 76,548
Coffee County Industrial Park Property Tax									
Special Purpose Tax	0.2187	290,291	(11,612)	278,679	\$ 12,743	-	-	278,679	\$ 12,743
Total Industrial Park Property Tax	\$ 2.5497	\$ 290,291	\$ (11,612)	\$ 278,679		\$ -	\$ -	\$ 278,679	

Estimated ADA Allocation

	Percentage	Estimated Tax Collection	Revenue Per Penny
Coffee County Schools	49.5414%	\$ 9,560,599	\$ 80,410
Tulahoma City Schools	34.3435%	\$ 6,627,678	\$ 55,741
Manchester City Schools	16.1151%	\$ 3,109,925	\$ 26,156
Total	100.0000%	\$ 19,298,202	\$ 162,307

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022		2023		2024	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
LOCAL TAXES						
40110	Current Property Tax	\$ 11,567,496	\$ 12,055,803	\$ 12,070,582	\$ 12,226,898	\$ 12,494,321
40111	Current Property Tax-TIF	104,714	110,000	110,000	77,367	110,000
40120	Trustee's Collections - Prior Year	156,499	162,000	262,476	272,741	265,000
40125	Trustee's Collections - Bankruptcy	647	650	650	591	550
40130	Circuit/Clerk and Master Collections	43,557	81,000	47,665	55,796	50,000
40140	Interest and Penalty	53,115	71,000	78,000	89,541	85,000
40161	Payments In Lieu of Taxes - T.V.A.	672	675	675	685	675
40162	PILOTs - Local Utilities	16,170	17,500	17,500	17,214	17,500
40163	Tax Abatements	210,692	207,077	160,788	164,474	154,198
40210	Local Option Sales Tax	565,484	560,000	603,714	585,671	632,907
40220	Hotel/Motel Tax	552,629	550,000	595,589	571,759	600,000
40250	Litigation Tax - General Tax	159,481	160,000	153,007	138,026	154,000
40260	Litigation Tax - General Session Judge	85,948	85,000	85,000	74,649	81,000
40268	Litigation Tax-Courtroom Security	56,288	58,225	53,102	49,330	53,100
40270	Business Tax	1,330,814	1,248,096	1,346,389	1,484,662	1,450,000
40320	Bank Excise Tax	260,386	277,944	288,380	288,380	290,000
TOTAL LOCAL TAXES		\$ 15,164,591	\$ 15,644,970	\$ 15,873,517	\$ 16,097,785	\$ 16,438,251
LICENSES & PERMITS						
41140	Cable TV Franchise	\$ 213,084	\$ 196,000	\$ 196,000	\$ 194,945	\$ 200,000
41520	Building Permits	207,401	176,315	176,315	200,600	180,000
41540	Plumbing Permits	31,364	29,800	29,800	27,575	30,000
41590.MHP	Mobile Home Permits	3,950	5,500	5,500	4,400	5,500
41590.PRF	Plan Review Fees	16,232	6,900	6,900	21,927	6,900
41590.SPP	Swimming Pool Permits	3,150	3,350	3,350	3,000	3,500
TOTAL LICENSES & PERMITS		\$ 475,182	\$ 417,865	\$ 417,865	\$ 452,448	\$ 425,900
FINES, FORFEITURES, & PENALTIES						
Circuit Court						
42110	Fines	\$ 17,099	\$ 17,800	\$ 17,800	\$ 7,793	\$ 13,500
42120	Officers Costs	8,413	8,700	8,700	7,776	8,000
42140	Drug Control Fines	11,778	13,500	13,500	14,335	14,000
42142	Veteran's Treatment Court Fees	8,264	9,000	9,000	9,736	9,700
42170	Judicial Commissioner Fees	62	110	110	95	125
42180	DUI Treatment Fines	16,974	17,350	17,350	17,899	16,760
42190	Data Entry Fee	27,955	28,750	28,750	24,130	26,150
42191	Courtroom Security	439	475	475	287	475
General Sessions Court						
42310	Fines	\$ 46,494	\$ 47,900	\$ 53,072	\$ 62,474	\$ 61,500
42320	Officers Costs	66,681	65,000	65,000	70,164	70,000
42330	Game and Fish Fines	306	245	245	178	250
42350	Jail Fees	23,481	24,000	24,000	22,881	25,000
42351	Interpreter Fee	100	300	300	-	-
42370	Judicial Commissioner Fees	16,951	17,000	17,000	14,652	15,000
42380	DUI Treatment Fines	101	175	175	81	175
42391	Courtroom Security	1,489	2,000	2,000	1,009	875
42392	Victims Assistance Assessments	40,154	40,000	40,000	36,650	42,575
Juvenile Court						
42410	Fines	\$ 1,021	\$ 1,100	\$ 1,100	\$ 1,477	\$ 1,225
42420	Officers Costs	8,189	7,270	7,270	8,135	8,250
42470	Judicial Commissioner Fees	509	450	450	452	450
Chancery Court						
42520	Officers Costs	\$ 1,686	\$ 2,200	\$ 2,200	\$ 2,095	\$ 2,000
42530	Data Entry Fee	5,699	7,600	7,600	5,743	6,025
42591	Courtroom Security Fee	5,511	5,430	5,430	5,604	6,200
Other Courts - In- County						
42640	Drug Control Fines	\$ 7,444	\$ 12,225	\$ 4,059	\$ 4,959	\$ 4,100

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022		2023		2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
FINES, FORFEITURES, & PENALTIES (cont)					
42990 Other Fines, Forfeitures, and Penalties	35,087	39,050	39,050	31,198	36,750
TOTAL FINES, FORFEITURES, & PENALTIES	\$ 351,885	\$ 367,630	\$ 364,636	\$ 349,801	\$ 369,085
CHARGES FOR CURRENT SERVICES					
43115 Water Treatment Charges (Maintenance)	\$ -	\$ -	\$ 20,000	\$ 14,677	\$ 20,000
43120 Patient Charges-Jail	32,714	31,775	31,775	29,545	31,000
43190 MUTT Other General Service Charges	1,385	1,000	2,489	5,414	5,500
43194 Service Charges	10	50	50	5	50
43320 Subdivision Lot Fees	10,265	12,500	12,500	11,270	12,000
43340 Accounting Fees	12,000	12,000	12,000	12,000	12,000
43350 Copy Fees	4,474	3,700	3,700	3,611	4,000
43360 LANN Library Fees-Lannom	9,847	9,275	9,275	9,940	11,750
43360 MAN Library Fees-Manchester	18,443	17,000	17,000	12,230	13,500
43365 Archive & Records Mgmt.Fee	132,433	136,508	119,101	122,934	125,786
43366 Greenbelt Late Application Fee	600	350	350	650	650
43370 Telephone Commissions	359,279	330,000	322,604	337,059	330,000
43383 Additional Fees-Titling & Registration	-	71,500	71,500	70,218	71,500
43392 Data Processing Fee - Register	26,088	26,000	26,000	19,234	24,000
43393 Probation Fees	176,245	180,500	166,846	167,392	167,000
43394 Data Processing Fee - Sheriff	12,319	12,100	12,100	12,523	13,500
43395 Sexual Offender Registration Fees	7,500	8,400	8,400	9,300	8,400
43396 Data Processing Fee - County Clerk	24,682	23,850	23,850	22,512	20,000
43397 Subscription & Electronic Filing Fee	1,500	1,500	3,800	4,100	4,000
43399 Vehicle Reg. Reinstatement Fees	4,618	4,200	4,200	6,230	5,325
43990 BZA Board Zoning Appeals Fees	1,600	2,600	2,600	600	500
43990 ZP Temporary Use Permits	4,600	800	800	3,000	800
TOTAL CHARGES FOR CURRENT SERVICES	\$ 840,602	\$ 885,608	\$ 870,940	\$ 874,444	\$ 881,261
OTHER LOCAL REVENUES					
44110 ARPA Investment Income - ARPA	\$ 7,975	\$ 8,000	\$ 136,300	\$ 161,725	\$ 150,000
44110 MAN Investment Income - Manchester Library	-	3,700	3,700	3,133	3,800
44120 Lease/Rentals	7,660	6,600	6,600	5,900	6,600
44120 COMM Rent of Community Room	7,960	8,850	8,850	10,620	12,000
44130 Sale of Materials & Supplies	250	650	650	-	650
44131 Commissary Sales	18,280	19,000	19,000	14,565	14,500
44140 Sale of Maps (Codes Documents)	155	275	275	25	275
44145 Sale of Recycled Materials	-	-	-	175	-
44165 Rebates (Trane)	11,778	-	-	-	-
44170 Miscellaneous Refunds	177	6,000	6,000	10,497	5,000
44170.BTY Miscellaneous Refunds-Bounty	11,800	12,500	12,500	14,400	15,600
44560 Damages Recovered from Individuals	834	-	6,065	6,281	1,000
44570 Contributions & Gifts	9,692	9,700	15,819	33,739	16,000
44990 Entertainment Event Fee	-	207,500	207,500	220,000	222,500
TOTAL OTHER LOCAL REVENUES	\$ 76,562	\$ 282,775	\$ 423,259	\$ 481,061	\$ 447,925
FEES IN-LIEU-OF-SALARY					
45510 County Clerk	\$ 681,045	\$ 675,000	\$ 695,954	\$ 702,391	\$ 695,000
45520 Circuit Court Clerk	673,263	645,000	604,000	605,777	635,665
45550 Clerk and Master	179,020	175,000	175,000	167,521	175,000
45580 Register of Deeds	426,386	425,000	344,390	318,548	346,608
45590 Sheriff	23,924	24,000	30,000	29,863	30,000
45610 Trustee	1,184,107	1,165,000	1,225,406	1,252,351	1,225,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$ 3,167,745	\$ 3,109,000	\$ 3,074,750	\$ 3,076,451	\$ 3,107,273
STATE OF TENNESSEE					
46110 Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 42,734	\$ 42,734	\$ 9,000
46190 Other General Government Grants	-	15,482	15,482	15,608	-
46210 Law Enforcement Training Programs	37,600	45,600	40,000	40,000	44,800

GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

	2022		2023		2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
STATE OF TENNESSEE (cont)					
46240 School Resource Officer Grants					300,000
46290 Other Public Safety Grants	82,940	-	103,246	103,246	103,246
46820 Hall Income Tax	1,785	-	-	426	-
46830 Beer Tax	19,194	19,247	19,247	19,200	20,000
46835 Vehicle Title Fees	51,842	49,000	49,000	46,834	45,500
46840 Alcoholic Beverage Tax	130,415	135,000	135,000	131,310	137,100
46845 Opioid Settlement Funds - TN Abatement (-	28,615	292,030	292,030	50,982
46851 State Revenue Sharing TVA	306,611	305,000	305,000	461,352	370,995
46852 State Revenue Telecommunications	112,282	112,200	99,759	99,405	100,000
46855 State Shared Sports Gaming Privilege Tax	25,692	25,000	45,709	43,749	60,000
46915 Contracted Prisoner Boarding	748,176	818,058	857,152	924,509	860,000
46950 T.B.I. - Equipment Reimbursement	3,063	3,000	3,000	3,401	3,000
46960 Registrar's Salary Supplement	15,164	15,164	15,164	15,164	15,164
OTHER STATE GRANTS					
46980 LE Training Equipment Grant	\$ -	\$ -	\$ 9,951	\$ 9,913	\$ -
46980.VCIF Violent Crime Intervention Fund	-	-	-	-	196,235
46980.LANN Technology Grant	-	-	3,447	3,446	-
46980.MAN Technology Grant	-	-	3,452	3,452	-
46980.NURSI Local Health Dept.-Nursing Grant	404,870	673,117	418,782	393,064	647,441
46990 Other State Revenues	632	1,500	1,500	555	1,500
TOTAL STATE OF TENNESSEE	\$ 1,949,266	\$ 2,254,983	\$ 2,459,655	\$ 2,649,399	\$ 2,964,963
FEDERAL GOVERNMENT					
47220 Civil Defense Reimbursement	\$ -	\$ 36,074	\$ 36,074	\$ 36,074	\$ 39,681
47230 Disaster Relief	3,006	-	-	-	-
47235 Homeland Security Grant	9,508	-	22,871	22,871	-
47250 Law Enforcement Grants	-	-	10,313	12,049	-
47304 COVID-19 Grant #4	-	-	400,000	258,050	141,950
47401 ARPA Grant #1 Libraries	44,334	-	-	-	-
47680 Forest Service	3,433	3,500	6,706	6,706	3,500
47715 Tax Credit Bond Rebate	138,384	146,750	146,750	138,387	146,750
47901 ARPA Grant #6	-	-	278,734	278,734	-
TOTAL FEDERAL GOVERNMENT	\$ 198,666	\$ 186,324	\$ 901,448	\$ 752,870	\$ 331,881
OTHER GOVERNMENT & CITIZENS GROUPS					
48130 Contributions	\$ -	\$ 8,000	\$ -	\$ -	\$ -
48130.911 911-Impact payment	252,682	234,640	272,981	267,508	275,000
48130.DOG Contributions-DOG	2,411	2,000	2,000	2,491	2,000
48130.LANN Contributions-Lannom Library	15,000	15,000	15,000	15,000	15,000
48130.MAN Contributions-Manchester Library	12,823	12,500	12,500	12,500	12,500
48140 Contracted Services	22,375	22,375	22,375	24,589	22,375
48610.LANN Donations-Lannom Library	26,099	6,000	22,205	21,703	10,000
48610.MAN Donations-Manchester Library	8,441	8,000	8,000	11,565	8,000
48991 Opioid Settlement Funds - Past Remediation	-	-	173,249	173,249	30,100
TOTAL OTHER GOVERNMENT & CITIZENS GROUPS	\$ 339,831	\$ 308,515	\$ 528,310	\$ 528,606	\$ 374,975
OTHER SOURCES (NON-REVENUE)					
49600 Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
49700 Insurance Recovery	52,697	-	5,415	29,195	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 52,697	\$ -	\$ 5,415	\$ 29,195	\$ -
TOTAL GENERAL FUND REVENUES	\$ 22,617,029	\$ 23,457,670	\$ 24,919,795	\$ 25,292,060	\$ 25,341,514

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51100	COUNTY COMMISSION					
191	Board & Committee Members Fees	\$ 28,875	\$ 33,550	\$ 33,550	\$ 25,025	\$ 33,550
201	Social Security	2,209	2,567	2,567	1,914	2,567
305	Audit Services	23,734	24,313	24,313	24,313	25,000
307	Communication	349	480	930	916	880
320	Dues and Memberships	1,700	2,000	1,700	1,700	1,700
349	Printing Stationary and Forms	11	2,000	1,600	1,196	1,900
355	Travel	5,133	5,000	6,000	5,930	5,000
TOTAL COUNTY COMMISSION		\$ 62,011	\$ 69,910	\$ 70,660	\$ 60,995	\$ 70,597
51210	BOARD OF EQUALIZATION					
191	Board & Committee Members Fees	\$ 1,250	\$ 1,500	\$ 1,500	\$ 1,250	\$ 1,500
201	Social Security	96	115	115	96	115
356	Training/Tuition	-	275	275	-	275
TOTAL BOARD OF EQUALIZATION		\$ 1,346	\$ 1,890	\$ 1,890	\$ 1,346	\$ 1,890
51240	OTHER BOARDS & COMMITTEES					
191	Board & Committee Members Fees	\$ 48,175	\$ 50,000	\$ 50,000	\$ 46,725	\$ 50,000
201	Social Security	3,685	3,825	3,825	3,575	3,825
316	Tri County Railroad	20,000	20,000	20,000	20,000	-
355	Travel	153	2,000	2,000	332	2,000
TOTAL OTHER BOARDS & COMMITTEES		\$ 72,013	\$ 75,825	\$ 75,825	\$ 70,631	\$ 55,825
51300	COUNTY MAYOR					
101	County Official/Adm. Officer	\$ 106,902	\$ 112,246	\$ 112,246	\$ 112,246	\$ 117,858
103	Adm.Asst./Chief of Staff	-	-	-	-	60,690
114	Personnel & Benefits Coordinator	47,906	50,301	50,301	50,301	55,000
122	Purchasing Personnel	43,947	38,325	38,325	38,325	42,000
140	Salary Supplement	-	-	-	-	5,000
161	Secretary	43,264	45,427	45,690	45,689	35,000
169	Part-Time Personnel	10,324	30,600	30,600	24,651	-
185	Educational Incentive -County Emp.	29,000	35,000	33,000	33,000	2,000
189	Other Salaries & Wages	8,083	-	5,069	5,069	-
201	Social Security	20,222	23,861	21,998	21,305	25,058
204	State Retirement	13,017	14,066	14,292	14,203	16,423
205	Employee Vision Insurance	197	240	235	230	252
206	Employee Life Insurance	94	120	130	127	144
207	Medical Insurance	20,720	21,800	25,100	25,094	28,632
208	Dental Insurance	487	600	550	525	600
210	Unemployment Insurance	105	168	168	111	224
307	Communication	6,931	6,900	8,992	8,991	7,590
320	Dues and Memberships	18,141	19,000	17,055	17,055	17,000
332	Legal Notices, Recording and Court Costs	9,852	8,000	7,000	5,849	7,000
334	Maintenance Agreements	2,735	2,400	2,326	2,325	2,250
349	Printing, Stationery and Forms	54	2,000	915	210	1,000
355	Travel	2,953	2,000	7,179	7,003	10,000
356	Tuition/Training	90	1,500	150	150	3,000
399	Other Contracted Services	2,697	-	40	40	2,500
435	Office Supplies	6,384	6,000	5,375	4,182	6,000
599	Other Charges	8,138	7,000	11,500	9,822	10,000
TOTAL COUNTY MAYOR		\$ 402,241	\$ 427,554	\$ 438,236	\$ 426,503	\$ 455,221

GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51400	COUNTY ATTORNEY					
101	County Official/Adm. Officer	\$ 4,800	\$ 6,000	\$ 1,500	\$ 1,500	\$ -
331	Legal Services	41,000	59,400	125,248	125,248	123,472
TOTAL COUNTY ATTORNEY		\$ 45,800	\$ 65,400	\$ 126,748	\$ 126,748	\$ 123,472
51500	ELECTION COMMISSION					
101	County Official/Adm. Officer	\$ 83,300	\$ 87,465	\$ 87,465	\$ 87,465	\$ 91,838
106	Deputy (s)	69,659	73,142	73,283	73,282	76,068
162	Clerical Personnel	6,641	11,500	11,359	7,294	11,500
185	Educational Incentive -County Emp.	-	-	-	-	1,000
187	Overtime	907	2,500	2,500	1,013	2,000
189	Other Salaries & Wages	-	-	3,937	3,937	-
192	Election Commission	4,650	6,375	6,375	5,025	6,375
193	Election Workers	46,553	80,000	70,192	70,190	45,000
201	Social Security	14,246	19,390	19,691	16,210	17,885
204	State Retirement	7,679	8,155	8,325	8,227	8,582
205	Employee Vision Insurance	93	144	144	94	144
206	Employee Life Insurance	72	96	96	72	96
207	Medical Insurance	18,610	20,800	20,800	19,990	21,702
208	Dental Insurance	343	360	360	343	378
210	Unemployment Insurance	84	168	168	76	168
307	Communication	3,366	5,000	5,000	3,093	4,000
320	Dues & Memberships	-	400	400	-	400
332	Legal Notices, Recording and Court Costs	51,505	68,000	66,957	44,502	60,000
334	Maintenance Agreements	26,364	31,500	31,500	29,524	32,000
336	Maintenance - Equipment	2,832	3,000	3,000	1,043	3,000
348	Postage	-	1,500	2,543	2,011	2,000
355	Travel	3,157	7,000	7,000	2,079	7,000
356	Tuition/Training	100	2,200	2,200	-	2,200
399	Other Contracted Services	2,332	3,600	3,600	2,517	1,500
435	Office Supplies	8,981	7,000	7,000	6,816	7,000
711	Furniture & Fixtures	11,484	-	-	-	-
TOTAL ELECTION COMMISSION		\$ 362,958	\$ 439,295	\$ 433,895	\$ 384,804	\$ 401,836
51600	REGISTER OF DEEDS					
101	County Official/Adm. Officer	\$ 92,555	\$ 97,183	\$ 97,183	\$ 97,183	\$ 102,042
106	Deputy (s)	127,885	171,462	168,483	131,121	179,374
169	Part-time Personnel	19,994	20,000	22,979	22,624	26,000
185	Educational Incentive -County Emp.	-	-	-	-	2,000
189	Other Salaries & Wages	-	-	3,937	3,937	-
201	Social Security	17,721	22,082	22,383	18,609	21,758
204	State Retirement	8,701	13,433	12,703	8,666	12,821
205	Employee Vision Insurance	208	240	240	199	240
206	Employee Life Insurance	112	120	120	110	120
207	Medical Insurance	16,707	20,700	19,650	19,650	20,790
208	Dental Insurance	429	480	480	372	480
210	Unemployment Insurance	157	168	168	149	168
307	Communication	2,790	1,300	2,200	2,182	1,800
320	Dues and Memberships	903	1,200	1,200	1,068	1,500
330	Operating Leases	24,700	25,000	25,000	19,155	25,000
334	Maintenance Agreements	2,385	1,925	2,965	2,964	2,400
355	Travel	1,046	1,600	2,039	1,705	1,600

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51600	REGISTER OF DEEDS (cont)					
356	Tuition/Training	355	1,200	1,200	1,155	1,600
399	Other Contracted Services	2,104	3,800	3,760	224	4,500
411	Data Processing Supplies	411	1,500	1,500	1,500	2,000
435	Office Supplies	2,219	3,800	3,800	2,280	3,800
599	Other Charges	2,467	2,800	2,411	1,661	3,500
711	Office Equipment	3,500	3,800	3,800	3,094	4,600
TOTAL REGISTER OF DEEDS		\$ 327,351	\$ 393,793	\$ 398,201	\$ 339,608	\$ 418,093
51750	CODES COMPLIANCE					
103	Chief Inspector	\$ 43,279	\$ 51,503	\$ 51,503	\$ 51,503	\$ 55,170
105	Supervisor/Director	51,503	56,000	56,000	56,000	62,015
161	Secretary	30,000	32,000	32,000	32,000	34,278
189	Other Salaries & Wages	2,160	-	3,396	3,396	-
201	Social Security	9,327	10,672	10,932	10,553	11,586
204	State Retirement	4,941	6,975	7,145	5,744	7,573
205	Employee Vision Insurance	77	240	240	117	156
206	Employee Life Insurance	72	72	72	72	72
207	Medical Insurance	19,220	21,800	21,800	20,790	21,832
208	Dental Insurance	343	360	562	343	360
210	Unemployment Insurance	67	126	126	63	126
307	Communication	2,014	2,000	2,000	1,791	2,000
308	Consultants	1,650	2,500	2,500	1,470	2,500
320	Dues and Memberships	245	700	745	745	700
332	Legal Notices	1,049	2,500	2,455	907	2,500
334	Maintenance Agreements	2,495	2,500	2,500	2,495	2,500
338	Maintenance - Vehicles	1,732	2,500	2,500	253	2,500
349	Printing, Stationery, & Forms	694	750	548	260	548
355	Travel	88	550	550	400	550
356	Tuition/Training	731	1,650	1,650	575	1,650
399	Other Contracted Services	757	1,500	1,500	1,368	1,500
425	Gasoline	3,272	4,000	4,000	3,992	4,500
435	Office Supplies	1,042	2,600	2,600	1,915	2,600
TOTAL CODES COMPLIANCE		\$ 176,757	\$ 203,498	\$ 207,324	\$ 196,752	\$ 217,216
51800	COUNTY BUILDINGS					
103	Asst. Director	\$ 40,560	\$ 42,588	\$ 42,588	\$ 42,578	\$ 46,949
105	Supervisor/Director	53,563	56,241	56,241	56,241	64,000
166	Custodial Personnel	69,825	73,351	76,812	76,811	92,937
167	Maintenance Personnel	61,784	64,873	96,440	89,560	99,519
169	Part-Time Personnel	7,964	11,960	11,960	11,464	11,960
187	Overtime Pay	7,578	12,000	12,000	8,577	12,000
189	Other Salaries & Wages	-	-	7,330	7,330	-
201	Social Security	17,657	19,968	21,679	21,606	25,287
204	State Retirement	6,531	12,944	11,310	7,773	9,462
205	Employee Vision Insurance	160	192	192	187	216
206	Employee Life Insurance	152	168	168	162	192
207	Medical Insurance	35,610	40,600	39,600	39,410	41,492
208	Dental Insurance	439	600	500	458	504
210	Unemployment Insurance	190	252	252	169	252
307	Communication	3,097	7,500	4,500	4,083	4,500
334.AMBL	Maintenance - Ambulance Bldgs.	9,621	10,000	13,100	13,076	12,000
334.JAIL	Maintenance - Jail Facility	89,293	100,000	162,000	138,490	110,000

GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
51800	COUNTY BUILDINGS (cont)					
335	Maintenance - Buildings	177,855	125,000	167,900	165,067	135,000
336	Maintenance - Equipment	8,488	10,000	10,000	5,886	10,000
338	Maintenance - Vehicles	1,949	4,000	4,000	1,982	4,000
347	Pest Control	4,429	4,000	4,000	2,940	4,000
359	Disposal Fees	-	750	750	-	750
399	Other Contracted Services	11,096	11,720	13,720	13,271	31,000
410	Custodial Supplies	22,270	22,000	18,750	18,738	22,000
415	Electricity	116,049	140,000	106,000	96,797	120,000
425	Gasoline	4,504	8,000	8,625	8,605	8,000
434	Natural Gas	22,915	25,500	24,250	20,999	25,000
435	Office Supplies	1,329	1,200	1,200	943	1,200
451	Uniforms	4,564	3,000	600	548	1,000
454	Water and Sewer	5,422	7,500	6,600	5,030	7,500
TOTAL COUNTY BUILDINGS		\$ 784,895	\$ 815,907	\$ 923,067	\$ 858,782	\$ 900,720
51900	OTHER GENERAL ADMINISTRATION					
121	Data Processing Personnel	\$ 47,132	\$ 49,489	\$ 49,489	\$ 49,489	\$ 115,000
201	Social Security	3,591	3,786	3,786	3,786	8,798
204	State Retirement	2,357	2,475	2,475	2,475	5,750
210	Unemployment Insurance	21	42	42	21	84
307	Communication	5,762	16,760	16,760	14,118	11,660
317	Data Processing Services	7,353	7,500	7,500	6,898	7,500
334	Maintenance Agreements	19,994	25,249	26,549	23,907	26,800
348	Postal Charges	63,027	50,000	80,000	73,605	80,000
356	Training	-	3,400	2,100	2,100	3,500
399	Other Contracted Services	40,000	60,000	60,000	60,000	60,000
TOTAL OTHER GENERAL ADMINISTRATION		\$ 189,237	\$ 218,701	\$ 248,701	\$ 236,399	\$ 319,092
51910	PRESERVATION OF RECORDS-ARCHIVES					
307	Communication	\$ 78	\$ 130	\$ 130	\$ 66	\$ 130
499	Other Supplies & Materials	-	500	500	500	2,000
TOTAL PRESERVATION OF RECORDS		\$ 78	\$ 630	\$ 630	\$ 566	\$ 2,130
51930	OTHER RISK MANAGEMENT					
162	Clerical Personnel	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 10,000
201	Social Security	-	2,678	2,678	-	765
204	State Retirement	-	1,750	1,750	-	500
210	Unemployment Insurance	-	42	42	-	42
TOTAL OTHER RISK MANAGEMENT		\$ -	\$ 39,470	\$ 39,470	\$ -	\$ 11,307
52100	ACCOUNTS & BUDGETS					
101	County Official/Adm. Officer	\$ 87,414	\$ 91,785	\$ 91,785	\$ 91,785	\$ 99,208
119	Accountants/Bookkeepers	239,350	271,100	271,100	271,099	281,944
185	Educational Incentive -County Emp.	-	-	-	-	2,000
189	Other Salaries & Wages	-	-	9,056	9,056	-
201	Social Security	22,451	27,697	26,523	24,931	29,312
204	State Retirement	15,718	17,511	17,941	17,940	19,158
205	Employee Vision Insurance	285	300	305	304	325
206	Employee Life Insurance	202	216	216	200	240
207	Medical Insurance	37,500	46,200	46,850	46,850	49,510
208	Dental Insurance	582	960	688	687	960
210	Unemployment Insurance	174	336	336	168	336

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
52100	ACCOUNTS & BUDGETS (cont)					
307	Communication	3,410	2,940	3,358	2,612	4,800
320	Dues and Memberships	525	550	569	535	650
332	Legal Notices, Recording, Court Costs	715	1,000	1,000	-	1,200
334	Maintenance Agreements	35,835	34,490	35,488	35,488	38,000
355	Travel	2,631	4,500	6,067	5,815	6,000
356	Tuition/Training	1,465	2,500	914	658	2,500
435	Office Supplies	8,098	7,500	7,500	6,802	8,000
711	Furniture & Fixtures	4,244	-	-	-	-
TOTAL ACCOUNTS & BUDGETS OFFICE		\$ 460,600	\$ 509,585	\$ 519,696	\$ 514,930	\$ 544,143
52300	PROPERTY ASSESSOR					
101	County Official/Adm. Officer	\$ 92,555	\$ 97,183	\$ 97,183	\$ 97,183	\$ 102,042
162	Clerical Personnel	161,664	175,893	175,893	166,967	182,958
185	Educational Incentive -County Emp.	-	-	-	-	1,000
189	Other Salaries & Wages	-	-	7,233	7,233	-
201	Social Security	17,789	20,890	21,443	18,395	21,879
204	State Retirement	9,700	13,654	13,680	12,094	14,300
205	Employee Vision Insurance	139	144	144	125	156
206	Employee Life Insurance	120	120	120	112	120
207	Medical Insurance	24,610	26,400	24,100	24,039	27,720
208	Dental Insurance	458	480	480	429	480
210	Unemployment Insurance	82	168	168	84	168
305	Audit Services	17,050	16,300	24,900	24,900	27,750
307	Communication	2,863	2,760	2,830	2,828	3,036
317	Data Processing Services	39,072	33,796	27,346	27,343	35,633
320	Dues and Memberships	1,700	1,700	1,800	1,800	1,800
334	Maintenance Agreements	1,051	1,000	1,130	1,105	1,000
338	Maintenance - Vehicles	273	2,500	2,500	703	2,500
349	Printing, Stationery and Forms	197	600	600	551	600
356	Tuition/Training	-	550	150	-	450
425	Gasoline	3,738	4,000	4,000	3,548	4,400
435	Office Supplies	3,297	3,000	3,450	2,891	3,000
599	Other Charges (Reimbursed)	3,030	3,030	3,030	3,030	3,030
TOTAL PROPERTY ASSESSOR'S OFFICE		\$ 379,387	\$ 404,168	\$ 412,180	\$ 395,359	\$ 434,022
52310	REAPPRAISAL PROGRAM					
169	Part-time Personnel	\$ 49,084	\$ 61,544	\$ 61,544	\$ 58,367	\$ 64,006
187	Overtime	2,042	3,500	910	910	3,500
189	Other Salaries & Wages	1,204	1,500	4,091	4,081	1,500
201	Social Security	3,951	5,091	5,091	5,017	5,255
204	State Retirement	98	200	190	174	200
210	State Unemployment	82	84	93	93	84
399	Other Contracted Services	4,745	7,200	7,200	4,150	7,200
411	Data Processing Supplies	430	500	500	500	500
TOTAL REAPPRAISAL PROGRAM		\$ 61,636	\$ 79,619	\$ 79,619	\$ 73,291	\$ 82,245
52400	COUNTY TRUSTEE					
101	County Official/Adm. Officer	\$ 92,555	\$ 97,183	\$ 97,183	\$ 97,183	\$ 102,042
106	Deputy (s)	134,720	142,642	142,642	142,461	148,348
185	Educational Incentive -County Emp.	-	-	-	-	4,000
189	Other Salaries & Wages	-	-	4,528	4,528	-
201	Social Security	16,574	18,347	18,498	18,498	19,461

GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
52400	COUNTY TRUSTEE (cont)					
204	State Retirement	9,584	12,127	12,177	12,177	12,720
205	Employee Vision Insurance	232	240	240	239	240
206	Employee Life Insurance	120	120	120	116	120
207	Medical Insurance	18,000	19,800	19,046	18,952	21,702
208	Dental Insurance	401	480	480	429	504
210	Unemployment Insurance	84	168	168	86	120
307	Communication	2,341	1,800	2,325	2,271	2,500
320	Dues and Memberships	1,303	1,200	1,300	1,298	1,500
334	Maintenance Agreements	12,038	15,000	19,000	17,322	15,000
337	Maintenance - Office Equipment	-	1,000	-	-	1,200
348	Postal Charges	6,822	8,500	8,500	8,500	7,500
349	Printing, Stationery and Forms	424	1,200	1,000	929	1,200
355	Travel	2,304	2,750	1,950	1,843	3,550
399	Other Contracted Services	7,605	7,700	7,700	7,467	8,500
435	Office Supplies	2,958	3,960	2,460	2,372	2,356
709	Data Processing Equipment	2,808	-	-	-	-
TOTAL COUNTY TRUSTEE'S OFFICE		\$ 310,870	\$ 334,217	\$ 339,317	\$ 336,672	\$ 352,563
52500	COUNTY CLERK					
101	County Official/Adm. Officer	\$ 92,555	\$ 97,183	\$ 97,183	\$ 97,183	\$ 102,042
106	Deputy (s)	194,668	215,500	215,500	209,515	287,487
169	Part-time Personnel	-	15,000	15,000	3,514	5,000
185	Educational Incentive -County Emp.	-	-	-	-	2,000
189	Other Salaries & Wages	-	-	4,528	4,528	-
201	Social Security	20,992	25,066	25,412	23,488	30,334
204	State Retirement	11,155	15,633	15,859	11,146	19,476
205	Employee Vision Insurance	257	288	288	274	360
206	Employee Life Insurance	158	192	192	162	192
207	Medical Insurance	33,255	40,200	33,610	33,601	42,210
208	Dental Insurance	698	1,200	1,200	786	1,200
210	Unemployment Insurance	152	294	294	201	294
307	Communication	4,593	6,500	6,500	4,490	6,500
320	Dues and Memberships	893	1,150	1,150	943	1,150
334	Maintenance Agreements	18,017	16,200	16,200	15,884	18,000
349	Printing, Stationery and Forms	2,252	2,000	2,000	1,640	2,000
355	Travel	7,206	5,600	5,600	4,054	5,600
356	Tuition/Training	1,730	1,275	1,275	1,270	1,275
435	Office Supplies	4,295	5,000	5,000	4,369	5,000
599	Other Charges (Restricted)	12,964	-	10,000	9,775	10,000
TOTAL COUNTY CLERK'S OFFICE		\$ 405,840	\$ 448,281	\$ 456,791	\$ 426,821	\$ 540,120
53100	CIRCUIT COURT					
101	County Official/Adm. Officer	\$ 92,555	\$ 97,183	\$ 97,183	\$ 97,183	\$ 102,042
106	Deputy (s)	770,606	852,894	830,894	785,717	885,840
185	Educational Incentive -County Emp.	-	-	-	-	13,000
189	Other Salaries & Wages	1,041	-	40,653	39,709	-
194	Jury and Witness Expense	5,953	15,000	15,000	7,210	15,000
199	Other Fees-Court Officer Circuit	12,900	10,000	14,000	13,875	12,000
201	Social Security	66,319	69,574	71,089	71,089	77,486
204	State Retirement	32,482	47,504	36,740	30,561	40,036
205	Employee Vision Insurance	826	902	902	783	902
206	Employee Life Insurance	550	552	552	528	552

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023		2024	
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
53100	CIRCUIT COURT (cont)					
207	Medical Insurance	103,146	127,600	115,816	108,266	120,810
208	Dental Insurance	2,276	2,412	2,412	2,035	2,205
210	Unemployment Insurance	536	1,092	1,092	617	648
307	Communication	13,615	15,300	14,300	10,180	15,750
320	Dues & Memberships	1,302	2,915	2,915	2,771	2,465
334	Maintenance Agreements	81,101	69,721	71,557	70,826	73,014
349	Printing, Stationery and Forms	12,904	13,500	17,550	14,591	13,500
355	Travel	2,027	3,000	3,000	540	3,000
356	Tuition	2,400	1,500	1,500	-	2,100
414	Duplicating Supplies	2,639	5,750	1,864	1,390	5,750
435	Office Supplies	11,618	12,000	11,000	10,878	12,000
709	Technology Reserve Funds	7,631	-	-	-	39,000
TOTAL CIRCUIT COURT		\$ 1,224,426	\$ 1,348,399	\$ 1,350,019	\$ 1,268,747	\$ 1,437,100
53310	GENERAL SESSIONS JUDGE					
102	Judges	\$ 352,406	\$ 368,970	\$ 368,970	\$ 368,970	\$ 383,729
103	Judicial Assistant (s)	-	-	-	-	41,600
161	Secretary	18,684	18,720	19,656	19,656	-
189	Other Salaries & Wages	-	-	541	541	-
201	Social Security	24,160	29,658	29,771	27,284	32,538
204	State Retirement	8,810	9,217	15,992	15,965	19,187
205	Employee Vision Insurance	46	48	88	78	120
206	Employee Life Insurance	36	48	48	45	48
207	Medical Insurance	13,000	14,200	14,200	14,100	14,860
208	Dental Insurance	229	240	240	233	252
210	Unemployment Insurance	21	42	42	18	72
307	Communication	1,168	1,248	1,208	839	1,384
320	Dues And Membership	1,645	2,300	2,340	2,340	3,140
322	Evaluation & Testing	800	-	14,100	13,300	5,000
355	Travel	227	1,650	1,650	438	1,650
356	Tuition/Training	270	1,100	1,100	475	1,100
399	Other Contracted Services	136	1,500	1,460	1,255	1,000
435	Office Supplies	1,559	1,500	1,500	1,003	1,500
437	Periodicals	5,362	5,000	5,000	4,092	3,500
709	Data Processing Equipment	-	2,500	2,500	2,298	-
TOTAL GENERAL SESSIONS JUDGE		\$ 428,559	\$ 457,941	\$ 480,406	\$ 472,931	\$ 510,680
53330	DRUG COURT					
368	Drug Treatment	\$ 36,631	\$ 50,000	\$ 50,000	\$ 31,874	\$ 50,000
TOTAL DRUG COURT		\$ 36,631	\$ 50,000	\$ 50,000	\$ 31,874	\$ 50,000
53400	CHANCERY COURT					
101	County Official/Adm. Officer	\$ 92,555	\$ 97,183	\$ 97,183	\$ 97,183	\$ 102,042
106	Deputy (s)	155,680	163,926	163,926	162,115	170,483
169	Part-time Personnel	-	4,000	300	-	4,000
185	Educational Incentive -County Emp.	-	-	-	-	4,000
189	Other Salaries & Wages	-	-	9,360	9,004	-
194	Jury and Witness Expense	-	500	500	-	500
201	Social Security	18,509	20,281	20,714	20,043	21,460
204	State Retirement	12,462	13,055	13,338	13,095	13,826
205	Employee Vision Insurance	185	192	192	180	204
206	Employee Life Insurance	120	120	120	118	120

GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
53400	CHANCERY COURT (cont)					
207	Medical Insurance	24,000	27,600	27,200	24,870	27,720
208	Dental Insurance	458	480	480	439	504
210	Unemployment Insurance	105	210	210	126	210
307	Communication	3,725	3,500	3,290	2,892	3,500
320	Dues And Membership	2,168	2,068	2,368	2,363	2,068
332	Legal Notices, Recoding and Court Costs	-	2,000	2,000	2,000	2,000
334	Maintenance Agreements	14,631	15,715	15,715	15,583	16,589
349	Printing, Stationery and Forms	1,608	1,850	1,850	1,271	1,850
355	Travel	307	1,100	1,100	128	1,100
356	Tuition/Training	755	900	900	405	900
435	Office Supplies	3,841	3,928	3,928	2,374	3,928
437	Periodicals	492	700	910	903	910
499	Courtroom Security (Restricted)	-	-	50,000	21,966	20,000
711	Furniture & Fixtures (Restricted)	9,571	-	2,800	2,275	-
TOTAL CHANCERY COURT		\$ 341,171	\$ 359,308	\$ 418,384	\$ 379,332	\$ 397,914
53610	OFFICE OF THE PUBLIC DEFENDER					
108	Investigator	\$ -	\$ -	\$ -	\$ -	\$ 33,334
161	Secretary	36,746	38,288	4,406	4,406	2,550
201	Social Security	2,551	2,929	641	317	1,667
204	State Retirement	620	1,915	699	88	-
205	Employee Vision Insurance	42	48	48	8	-
206	Employee Life Insurance	22	24	24	4	-
207	Medical Insurance	5,833	7,600	3,117	1,217	-
208	Dental Insurance	105	120	120	19	-
210	Unemployment Insurance	26	42	42	-	-
355	Travel	209	500	500	116	500
356	Training/Tuition	-	250	250	-	-
399	Other Contracted Services	-	-	10,000	3,200	-
TOTAL OFFICE OF THE PUBLIC DEFENDER		\$ 46,154	\$ 51,716	\$ 19,847	\$ 9,375	\$ 38,051
53700	JUDICIAL COMMISSIONERS					
101	County Official/Adm. Officer	\$ 116,590	\$ 132,132	\$ 131,132	\$ 127,637	\$ 150,386
169	Part Time Personnel	11,070	15,000	8,822	7,292	15,000
187	Overtime Pay	1,985	5,000	12,178	12,177	5,000
189	Other Salaries & Wages	47,438	6,776	21,202	20,989	24,000
201	Social Security	13,304	12,156	12,800	12,619	14,871
204	State Retirement	2,745	6,606	7,000	2,843	7,519
205	Employee Vision Insurance	46	192	192	47	192
206	Employee Life Insurance	86	96	96	94	96
207	Medical Insurance	6,000	6,600	6,600	6,550	6,600
208	Dental Insurance	315	480	480	343	480
210	Unemployment Insurance	179	168	168	108	168
307	Communication	225	500	500	-	500
320	Memberships & Dues	215	800	800	700	800
334	Maintenance Agreements	824	1,000	1,000	898	1,000
356	Tuition/Training	-	1,000	1,000	-	1,000
435	Office Supplies	1,519	2,000	2,000	1,483	2,000
TOTAL JUDICIAL COMMISSIONERS		\$ 202,541	\$ 190,506	\$ 205,970	\$ 193,781	\$ 229,612
53910	PROBATION SERVICES					
105	Supervisor/Director	\$ 43,482	\$ 45,000	\$ 47,250	\$ 47,250	\$ 51,106

GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
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		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
53910	PROBATION SERVICES (cont)					
111	Probation Officer(s)	152,027	184,000	191,100	178,092	198,744
161	Secretary	23,682	30,000	32,712	32,712	32,760
169	Part-time Personnel	4,095	5,000	3,788	104	-
185	Educational Incentive -County Emp.	-	-	-	-	1,000
189	Other Salaries & Wages	-	-	7,924	7,924	-
201	Social Security	15,498	20,196	21,546	18,333	21,696
204	State Retirement	8,915	13,050	13,933	10,725	14,180
205	Employee Vision Insurance	197	240	340	214	340
206	Employee Life Insurance	148	192	192	164	192
207	Medical Insurance	31,869	39,600	38,984	37,286	42,720
208	Dental Insurance	601	720	986	635	630
210	Unemployment Insurance	171	252	252	165	192
307	Communication	3,917	4,000	4,250	3,209	4,250
334	Maintenance Agreements	6,518	7,050	7,050	6,311	7,000
348	Postage	-	100	100	-	100
349	Printing, Stationery, and Forms	624	800	800	794	800
355	Travel	166	800	800	413	800
356	Tuition/Training	1,844	1,500	1,500	784	1,800
435	Office Supplies	2,814	6,000	6,000	4,351	5,000
451	Uniforms	241	700	700	462	700
499	Other Supplies & Materials	7,235	7,480	7,480	6,784	14,214
TOTAL PROBATION SERVICES		\$ 304,042	\$ 366,680	\$ 387,687	\$ 356,712	\$ 398,224
54110	SHERIFF'S DEPARTMENT					
101	County Official/Adm. Officer	\$ 101,811	\$ 106,901	\$ 106,901	\$ 106,901	\$ 112,246
106	Deputy(s)	1,905,945	2,266,905	2,055,881	2,013,843	2,455,105
140	Salary Supplements	37,600	45,600	40,000	40,000	44,800
161	Secretary	40,872	42,916	42,916	42,910	44,633
162	Clerical Personnel	100,189	109,048	86,937	86,936	110,139
187	Overtime Pay	62,417	69,800	67,725	55,609	50,000
189	Other Salaries & Wages	134,831	164,435	200,593	200,590	158,480
201	Social Security	178,556	214,629	218,353	190,580	216,425
204	State Retirement	95,377	96,817	99,251	95,719	100,244
205	Employee Vision Insurance	1,459	1,488	1,508	1,508	1,800
206	Employee Life Insurance	1,174	1,248	1,248	1,180	1,320
207	Medical Insurance	273,491	328,800	307,323	296,892	327,898
208	Dental Insurance	4,985	6,360	6,360	4,921	5,100
210	Unemployment Insurance	1,126	1,272	1,272	1,176	1,400
307	Communication	42,577	47,000	40,710	40,258	43,750
312	Contracts with Private Agencies	-	8,993	8,993	2,376	9,000
320	Dues and Memberships	3,337	6,030	6,030	3,275	6,030
322	Evaluation and Testing	-	4,200	4,200	1,200	4,200
334	Maintenance Agreements	21,971	28,677	26,677	26,071	28,677
336	Maintenance - Equipment	1,193	3,000	3,000	1,542	9,000
338	Maintenance - Vehicles	79,785	70,000	75,415	74,852	70,000
348	Postage	900	900	900	900	1,200
349	Printing	432	900	1,941	1,941	900
355	Travel	3,221	5,000	10,000	5,475	5,000
356	Tuition/Training	10,965	16,500	7,500	6,857	5,000
399	Other Contracted Services	103,275	82,940	113,533	113,497	103,246
425	Gasoline	228,562	220,000	220,000	219,803	220,000
431	Law Enforcement Supplies	5,896	3,000	4,000	3,975	6,000

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
54110	SHERIFF'S DEPARTMENT (cont)					
435	Office Supplies	6,914	6,000	6,000	5,561	7,000
451	Uniforms	9,833	16,000	16,000	14,235	16,000
513	Worker's Compensation Insurance	46,908	46,908	46,908	46,908	49,253
610	Principal on Capital Leases	-	109,819	97,459	59,002	140,070
611	Interest on Capital Leases	-	14,677	8,295	6,020	31,850
709	Data Processing Equipment	3,548	-	-	-	-
716	Law Enforcement Equipment	2,675	5,000	5,000	3,789	7,000
TOTAL SHERIFF'S DEPARTMENT		\$ 3,511,824	\$ 4,151,763	\$ 3,938,829	\$ 3,776,302	\$ 4,392,766
54130	TRAFFIC CONTROL					
310	Contracts with Other Public Agencies	\$ 5,625	\$ 7,500	\$ 7,500	\$ 1,100	\$ 15,000
443	Road Signs	-	7,500	7,500	2,602	15,000
TOTAL TRAFFIC CONTROL		\$ 5,625	\$ 15,000	\$ 15,000	\$ 3,702	\$ 30,000
54160	ADMINISTRATION OF THE SEXUAL OFFENDER					
358	Remittance of Revenue Collected	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
431	Law Enforcement Supplies	1,311	10,000	25,000	14,159	20,000
TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER		\$ 1,311	\$ 17,000	\$ 32,000	\$ 14,159	\$ 27,000
54210	JAIL					
106	Deputy(s)	\$ 333,154	\$ 383,205	\$ 407,102	\$ 406,682	\$ 473,700
160	Guards	1,486,674	2,085,069	2,071,351	2,047,043	2,438,088
162	Clerical Personnel	32,571	59,558	33,595	32,773	67,450
167	Maintenance Personnel	41,186	58,968	42,040	42,040	61,940
187	Overtime Pay	106,048	90,000	96,302	91,830	90,000
188	Court Officers Overtime Pay	3,989	17,000	9,438	6,460	12,000
189	Other Salaries & Wages	152,710	181,078	238,496	238,496	188,321
201	Social Security	159,994	219,928	218,659	212,809	259,740
204	State Retirement	56,526	100,655	70,338	68,268	94,234
205	Employee Vision Insurance	1,854	1,920	1,920	1,744	1,920
206	Employee Life Insurance	1,470	1,440	1,532	1,532	1,800
207	Medical Insurance	289,890	291,200	306,237	299,253	321,968
208	Dental Insurance	5,304	5,400	5,400	5,343	5,670
210	Unemployment Insurance	1,851	3,360	3,360	2,350	3,281
307	Communication	28,818	28,800	28,800	21,678	28,800
312	Contracts with Private Agencies	-	200	200	-	200
322	Evaluation & Testing	1,000	12,000	10,500	-	6,000
334	Maintenance Agreements	22,457	22,000	22,000	11,075	22,000
336	Maintenance - Equipment	12,991	30,000	32,500	31,819	32,000
340	Medical and Dental Services	301,442	385,392	384,392	335,257	385,392
349	Printing	720	2,400	2,900	2,164	-
354	Transportation other than Students	166	9,000	4,000	344	9,000
355	Travel	4,214	5,000	5,000	2,493	5,000
356	Tuition/Training	500	11,200	27,146	12,898	11,200
399	Other Contracted Services	771,931	771,197	771,197	771,196	771,197
410	Custodial Supplies	37,201	50,500	50,500	48,230	50,500
415	Utilities-Electricity	156,299	174,400	174,400	159,511	174,400
422	Food Supplies	469,056	537,858	537,858	500,419	591,644
431	Law Enforcement Supplies	11,964	14,000	14,000	12,127	14,000
434	Natural Gas	54,457	42,141	58,931	55,456	42,141
435	Office Supplies	5,175	6,500	6,700	6,611	6,500
441	Prisoners Clothing	23,099	20,000	20,588	20,403	20,000

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
54210	JAIL (cont)					
451	Uniforms	1,415	9,735	10,735	10,519	5,000
454	Utilities-Water and Sewer	91,071	131,760	115,882	115,882	120,000
513	Worker's Compensation Insurance	81,578	81,578	66,531	66,531	79,837
TOTAL JAIL		\$ 4,748,775	\$ 5,844,442	\$ 5,850,530	\$ 5,641,234	\$ 6,394,923
54240	JUVENILE SERVICES					
105	Supervisor/Director	\$ 52,349	\$ 54,966	\$ 54,966	\$ 54,966	\$ 57,165
112	Youth Service Officers	158,060	165,963	165,992	163,460	172,632
140	Salary Supplement	9,000	9,000	9,000	9,000	9,000
185	Educational Incentive -County Emp.	-	-	-	-	4,000
189	Other Salaries and Wages	7,800	7,800	13,460	13,460	7,800
201	Social Security	16,887	18,188	18,592	17,892	19,198
204	State Retirement	10,204	11,888	11,266	10,454	12,530
205	Employee Vision Insurance	162	192	192	176	192
206	Employee Life Insurance	120	120	120	114	120
207	Medical Insurance	31,830	36,000	34,250	32,466	37,385
208	Dental Insurance	572	600	600	544	600
210	Unemployment Insurance	105	210	210	126	210
307	Communication	4,304	4,000	6,190	6,190	6,000
309	Contracts with Government Agencies	59,604	35,000	68,634	52,740	69,000
320	Dues & Memberships	1,120	1,000	1,100	1,018	1,300
334	Maintenance Agreements	2,547	4,950	4,915	1,260	4,950
355	Travel	889	4,000	4,500	4,292	4,500
356	Tuition / Training	600	1,000	1,000	500	1,000
435	Office Supplies	2,934	3,500	3,500	2,147	3,500
499	Other Supplies & Materials	1,408	3,000	3,000	2,807	3,000
709	Data Processing Equipment	1,513	2,500	2,500	145	2,500
711	Furniture & Fixtures	1,192	1,000	1,000	510	1,000
TOTAL JUVENILE SERVICES		\$ 363,200	\$ 364,877	\$ 404,987	\$ 374,265	\$ 417,582
54320	RURAL FIRE PROTECTION					
316	Contributions	\$ 452,000	\$ 502,000	\$ 502,000	\$ 502,000	\$ 502,000
454	Water & Sewer	-	3,000	3,000	2,828	3,000
TOTAL RURAL FIRE PROTECTION		\$ 452,000	\$ 505,000	\$ 505,000	\$ 504,828	\$ 505,000
54410	CIVIL DEFENSE					
105	Supervisor/Director	\$ 55,734	\$ 56,908	\$ 58,307	\$ 58,306	\$ 60,872
106	Deputy	47,340	48,304	49,501	49,500	51,696
169	Part Time Personnel	11,697	15,000	16,320	16,320	15,000
187	Overtime	13,474	13,500	19,119	19,119	25,000
189	Other Salaries & Wages	2,000	1,500	4,921	4,920	1,500
201	Social Security	9,075	10,344	11,066	11,066	11,977
204	State Retirement	5,961	6,011	6,551	6,551	5,683
205	Employee Vision Insurance	46	48	48	47	48
206	Employee Life Insurance	48	48	48	48	48
207	Medical Insurance	13,000	14,200	13,179	12,947	13,651
208	Dental Insurance	211	240	240	229	240
210	Unemployment Insurance	79	112	112	90	96
307	Communication	8,663	10,000	8,500	7,535	10,500
320	Dues and Memberships	260	1,200	400	395	1,200
338	Maintenance - Vehicles	4,890	6,500	8,250	8,050	7,000
355	Travel	53	2,000	250	137	2,100

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
54410	CIVIL DEFENSE (cont)					
356	Tuition/Training	99	1,000	3,550	3,462	3,728
422	Food Supplies	3,325	3,000	3,000	1,823	3,000
425	Gasoline	7,075	8,000	6,678	5,619	8,500
435	Office Supplies	8,409	5,000	6,250	6,223	5,000
451	Uniforms	2,660	3,000	3,322	3,322	4,000
499	Hazardous Materials Expense	9,409	10,000	12,756	12,503	15,500
599	Haz Mat Planning Grant	-	-	-	-	-
711	2019 Homeland Security Grant	9,508	-	-	-	-
717	2020 Homeland Security Grant	6,917	-	15,954	15,954	-
TOTAL CIVIL DEFENSE		\$ 219,933	\$ 215,915	\$ 248,322	\$ 244,164	\$ 246,339
54420	RESCUE SQUAD					
316	Contributions	\$ 40,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 75,000
TOTAL RESCUE SQUAD		\$ 40,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 75,000
54610	COUNTY CORONER/MEDICAL EXAMINER					
308	Consultants/ME Fee	\$ 1,800	\$ 4,000	\$ 4,000	\$ 1,800	\$ 4,000
340	Medical and Dental Services	202,888	185,000	195,000	178,375	185,000
341	Pauper Burials	330	2,000	2,000	1,545	2,000
TOTAL COUNTY CORONER/MEDICAL EXAMINER		\$ 205,018	\$ 191,000	\$ 201,000	\$ 181,720	\$ 191,000
54900	OTHER PUBLIC SAFETY (911)					
105	Supervisor/Director	\$ 68,445	\$ 73,500	\$ 73,500	\$ 73,500	\$ 76,440
140	Salary Supplements	8,800	14,280	10,400	10,400	15,200
148	Dispatchers/Radio Operators	529,076	519,713	662,198	662,197	833,070
187	Overtime Pay	75,185	77,700	89,370	89,369	83,307
189	Other Salaries & Wages	53,592	45,497	77,419	77,418	41,653
201	Social Security	55,060	55,898	68,210	68,209	80,300
204	State Retirement	23,960	33,265	27,805	27,804	30,147
205	Employee Vision Insurance	513	541	594	590	660
206	Employee Life Insurance	382	456	428	418	480
207	Medical Insurance	70,067	90,800	70,301	69,917	84,984
208	Dental Insurance	1,441	1,800	1,556	1,523	1,688
210	Unemployment Insurance	525	906	606	552	456
TOTAL OTHER PUBLIC SAFETY		\$ 887,047	\$ 914,356	\$ 1,082,387	\$ 1,081,898	\$ 1,248,385
55110	LOCAL HEALTH CENTER					
131	Medical Personnel	\$ 321,891	\$ 485,200	\$ 316,891	\$ 301,887	\$ 454,972
162	Clerical Personnel	18,282	19,059	25,428	25,180	26,445
189	Other Salaries & Wages	-	-	7,924	7,924	-
201	Social Security	25,459	38,576	24,727	24,623	36,263
204	State Retirement	12,593	20,800	13,304	12,770	23,702
205	Employee Vision Insurance	309	600	600	285	600
206	Employee Life Insurance	222	264	264	184	264
207	Medical Insurance	39,912	55,200	42,300	42,298	55,200
208	Dental Insurance	687	1,200	1,200	735	1,200
210	Unemployment Insurance	269	378	378	225	264
307	Communication	9,415	9,600	9,600	4,933	9,600
316	Contributions	40,000	40,000	40,000	40,000	40,000
320	Dues & Memberships	200	200	375	375	375
335	Maintenance - Buildings	2,796	13,024	13,024	1,655	13,024
337	Maintenance - Office Equipment	-	50	50	-	50

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
55110	LOCAL HEALTH CENTER (cont)					
348	Postal Charges	-	50	50	-	50
355	Travel	2,641	9,450	9,275	3,562	9,450
410	Custodial Supplies	-	1,100	1,100	-	1,100
413	Drugs and Medical Supplies	-	100	100	-	100
435	Office Supplies	93	100	100	-	100
452	Utilities	8,682	9,500	9,500	8,644	9,500
499	Other Supplies & Materials	2,015	10,300	10,300	2,257	10,300
599	Tobacco State Contribution	-	51,149	51,149	8,681	44,349
TOTAL LOCAL HEALTH CENTER		\$ 485,465	\$ 765,900	\$ 577,639	\$ 486,218	\$ 736,908
55120	RABIES & ANIMAL CONTROL					
105	Supervisor	\$ 35,909	\$ 48,300	\$ 48,300	\$ 48,135	\$ 50,232
106	Animal Control Officer	7,338	32,760	32,823	32,823	63,960
169	Part-Time Personnel	-	-	7,213	882	2,000
187	Overtime Pay	5,660	7,500	9,824	9,823	10,500
189	Other Salaries & Wages	1,110	3,000	4,064	3,830	3,276
201	Social Security	3,578	7,004	7,820	6,955	9,943
204	State Retirement	1,752	4,578	4,691	3,611	6,402
205	Employee Vision Insurance	8	120	120	-	120
206	Employee Life Insurance	22	48	48	48	72
207	Medical Insurance	5,654	6,600	6,600	6,550	13,860
208	Dental Insurance	105	240	240	229	378
210	Unemployment Insurance	62	84	46	46	72
307	Communication	1,709	2,000	2,500	2,493	3,200
335	Maintenance - Buildings	478	1,200	1,000	718	1,300
338	Maintenance - Vehicles	992	2,000	3,750	3,750	5,000
355	Travel	-	825	25	-	825
356	Tuition/Training	372	800	447	447	800
357	Veterinary Services	2,722	8,000	16,475	16,474	15,000
401	Animal & Food Supplies	1,383	2,500	2,500	2,489	2,500
410	Custodial Supplies	258	800	693	693	1,000
413	Drugs and Medical Supplies	1,125	3,000	3,353	3,040	3,000
425	Gasoline	2,580	5,000	4,750	4,507	4,750
435	Office Supplies	583	1,200	1,098	1,044	1,200
451	Uniforms	744	750	1,125	1,086	2,000
452	Utilities	-	1,200	700	-	1,200
599	Other Charges (Donated Funds)	-	-	2,000	1,952	2,000
TOTAL RABIES & ANIMAL CONTROL		\$ 74,143	\$ 139,509	\$ 162,205	\$ 151,625	\$ 204,590
55170	ALCOHOL & DRUG PROGRAMS					
499	Other Supplies and Materials	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
TOTAL ALCOHOL & DRUG PROGRAMS		\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
55390	APPROPRIATION TO STATE					
316	Contributions	\$ 81,544	\$ 81,554	\$ 81,554	\$ 81,554	\$ 81,554
TOTAL APPROPRIATION TO STATE		\$ 81,544	\$ 81,554	\$ 81,554	\$ 81,554	\$ 81,554
55510	GENERAL WELFARE ASSISTANCE					
316	Contributions	\$ 8,846	\$ 8,846	\$ 9,054	\$ 9,054	\$ 9,054
TOTAL GENERAL WELFARE ASSISTANCE		\$ 8,846	\$ 8,846	\$ 9,054	\$ 9,054	\$ 9,054
55759	OTHER WASTE DISPOSAL					
359	County Wide Disposal Program	\$ 32,499	\$ 45,286	\$ 76,875	\$ 73,604	\$ 104,604
TOTAL OTHER WASTE DISPOSAL		\$ 32,499	\$ 45,286	\$ 76,875	\$ 73,604	\$ 104,604

GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
56300	SENIOR CITIZENS ASSISTANCE					
316	Tulahoma Senior Citizens Center	\$ 37,125	\$ 37,125	\$ 37,125	\$ 37,125	\$ 45,000
316	Manchester Senior Citizens Center	37,125	37,125	37,125	37,125	45,000
540	Tax Relief Program	122,480	145,000	145,000	118,446	145,000
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 196,730	\$ 219,250	\$ 219,250	\$ 192,696	\$ 235,000
56500	LIBRARIES-MANCHESTER					
105.MAN	Supervisor/Director	\$ 42,283	\$ 52,000	\$ 52,000	\$ 52,000	\$ 54,080
121.MAN	Data Processing Personnel	23,882	24,128	24,128	24,128	25,093
129.MAN	Librarians	163,148	214,240	214,240	211,275	222,810
169.MAN	Part Time Personnel	44,981	69,404	69,404	56,375	83,285
189.MAN	Other Salaries & Wages	-	-	9,547	9,547	-
201.MAN	Social Security	20,252	26,330	26,881	26,403	29,473
204.MAN	State Retirement	9,679	10,154	10,729	10,729	11,158
205.MAN	Employee Vision Insurance	320	336	336	324	336
206.MAN	Employee Life Insurance	176	168	190	190	168
207.MAN	Medical Insurance	39,777	44,969	44,628	33,578	38,858
208.MAN	Dental Insurance	677	600	700	687	600
210.MAN	Unemployment Insurance	338	325	525	375	325
307.MAN	Communication	4,369	5,000	4,734	4,734	5,000
317.MAN	Data Processing Services	888	1,100	975	973	1,100
320.MAN	Dues & Memberships	564	650	839	839	650
328.MAN	Janitorial Services	7,440	8,051	6,510	6,510	8,051
334.MAN	Maintenance Agreements	26,410	25,000	27,286	27,286	25,000
349.MAN	Printing & Binding	-	-	-	-	-
355.MAN	Travel	1,273	694	369	369	694
356.MAN	Tuition/Training	520	867	20	20	867
399.MAN	Other Contracted Services	7,199	10,510	7,652	7,344	10,510
428.MAN	Audio Visuals	30,687	14,425	15,966	15,879	14,425
432.MAN	Library Books/Media	59,786	50,091	54,393	54,392	50,091
435.MAN	Office Supplies	4,774	5,166	4,707	4,707	5,166
437.MAN	Periodicals	684	850	538	537	850
452.MAN	Utilities	10,247	13,630	11,118	11,118	13,630
499.MAN	Other Supplies and Materials	21,322	6,996	10,046	10,045	6,996
719.MAN	Office Equipment	2,792	7,062	4,958	4,957	7,062
TOTAL MANCHESTER LIBRARY		\$ 524,470	\$ 592,746	\$ 603,419	\$ 575,322	\$ 616,278
56500	LIBRARIES-TULLAHOMA					
105.LANN	Supervisor/Director	\$ 46,438	\$ 52,000	\$ 52,000	\$ 52,000	\$ 54,080
121.LANN	Data Processing Personnel	35,824	36,192	36,192	36,192	37,640
129.LANN	Librarians	128,037	212,472	212,472	175,366	222,810
169.LANN	Part Time Personnel	61,410	76,720	76,720	66,706	92,040
189.LANN	Other Salaries & Wages	-	-	12,843	12,843	-
201.LANN	Social Security	19,282	28,870	27,720	24,618	30,046
204.LANN	State Retirement	7,433	10,523	8,726	8,717	10,976
205.LANN	Employee Vision Insurance	255	288	309	308	288
206.LANN	Employee Life Insurance	163	204	204	186	204
207.LANN	Medical Insurance	43,626	46,600	50,762	50,762	46,600
208.LANN	Dental Insurance	872	936	936	865	936
210.LANN	Unemployment Insurance	327	328	425	406	328
307.LANN	Communication	3,632	3,700	3,660	3,654	3,700
317.LANN	Data Processing Services	350	350	364	364	350

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
56500 LIBRARIES-TULLAHOMA (cont)					
320.LANN Dues & Memberships	525	525	550	550	550
328.LANN Janitorial Services	5,600	7,800	7,876	7,875	8,325
334.LANN Maintenance Agreements	24,270	23,250	23,811	23,810	23,631
336.LANN Maintenance - Equipment	-	100	-	-	-
349.LANN Printing & Binding	364	800	913	913	1,050
355.LANN Travel/Mileage	1,133	500	1,569	1,566	1,100
356.LANN Tuition/Training	545	850	165	165	65
399.LANN Other Contracted Services	28,273	5,000	5,359	5,359	5,000
428.LANN Audio Visuals	15,034	15,000	10,000	9,998	10,000
432.LANN Library Books/Media	44,251	52,410	52,410	52,410	52,410
435.LANN Office Supplies	5,810	8,000	5,700	5,700	5,700
437.LANN Periodicals	366	500	294	294	288
452.LANN Utilities	9,972	13,263	11,373	11,372	13,263
499.LANN Other Supplies and Materials	25,227	7,000	11,437	11,436	10,088
719.LANN Office Equipment	3,537	7,000	10,670	10,670	10,528
TOTAL TULLAHOMA LIBRARY	\$ 512,554	\$ 611,181	\$ 625,460	\$ 575,105	\$ 641,996
56900 LIBRARIES-CAPITAL OUTLAY					
129.LANN Librarians	\$ 1,690	\$ -	\$ 1,947	\$ 1,946	\$ -
201.LANN Social Security	129	-	149	149	-
204.LANN Retirement	29	-	25	24	-
210.LANN Unemployment Insurance	2	-	3	3	-
399.LANN Part-Time Personnel	-	-	32,471	32,471	-
432.LANN Library Books/Media	91	-	3,849	-	-
499.LANN Other Supplies and Materials	3,577	-	2,004	2,003	-
719.LANN Office Equipment	-	-	3,496	3,447	-
129.MAN Librarians	1,577	-	1,603	1,603	-
201.MAN Social Security	121	-	123	123	-
204.MAN Retirement	34	-	34	33	-
210.MAN Unemployment Insurance	2	-	3	2	-
399.MAN Other Contracted Services	-	-	950	557	-
432.MAN Library Books/Media	360	-	1,575	975	-
499.MAN Other Supplies and Materials	4,406	-	5,700	6,314	-
707.MAN Building Improvements	-	-	60,733	60,733	-
719.MAN Office Equipment	-	-	3,442	3,442	-
TOTAL LIBRARIES-CAPITAL OUTLAY	\$ 12,018	\$ -	\$ 118,107	\$ 113,824	\$ -
57100 AGRICULTURE EXTENSION SERVICE					
140 Salary Supplements	\$ 111,028	\$ 170,976	\$ 191,534	\$ 182,534	\$ 162,232
299 Other Fringe Benefits	34,101	48,690	59,176	59,175	63,748
307 Communication	1,934	1,950	1,975	1,955	2,250
312 Contracts with Private Agencies	52,023	52,023	57,225	57,225	57,225
337 Maintenance - Office Equipment	-	1,000	8,600	7,516	2,000
355 Travel	-	500	500	500	500
411 Data Processing Supplies	980	1,000	1,000	1,000	2,000
452 Utilities	2,175	2,200	2,175	1,760	1,900
TOTAL AGRICULTURE EXTENSION SERVICE	\$ 202,241	\$ 278,339	\$ 322,185	\$ 311,666	\$ 291,855
57500 SOIL & WATER CONSERVATION					
161 Secretary(s)	\$ 38,185	\$ 38,185	\$ 40,095	\$ 40,094	\$ 41,699
162 Clerical Personnel	26,782	27,586	30,936	20,272	32,174
189 Other Salaries & Wages	-	-	1,132	1,132	-

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
57500	SOIL & WATER CONSERVATION (cont)					
201	Social Security	3,828	5,031	5,521	4,164	5,651
204	State Retirement	2,445	3,289	3,610	2,392	3,694
205	Employee Vision Insurance	93	120	120	48	120
206	Employee Life Insurance	48	48	48	40	48
207	Medical Insurance	12,000	13,200	13,200	9,250	13,200
208	Dental Insurance	229	240	240	162	240
210	Unemployment Insurance	42	84	84	42	84
316	Contributions	3,000	3,000	3,000	3,000	3,000
TOTAL SOIL & WATER CONSERVATION		\$ 86,651	\$ 90,783	\$ 97,986	\$ 80,598	\$ 99,910
58110	TOURISM					
316	Contributions	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 3,000
599	Mayor's Discretionary Account	-	-	-	-	10,000
TOTAL TOURISM		\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 13,000
58120	INDUSTRIAL DEVELOPMENT					
316	Contributions	\$ 274,000	\$ 312,269	\$ 314,819	\$ 314,751	\$ 331,303
321	Engineering Services	-	-	72,675	72,675	-
TOTAL INDUSTRIAL DEVELOPMENT		\$ 274,000	\$ 312,269	\$ 387,494	\$ 387,426	\$ 331,303
58300	VETERAN'S SERVICES					
162	Clerical Personnel	\$ 19,380	\$ 22,932	\$ 22,932	\$ 18,821	\$ 23,850
189	Other Salaries & Wages	-	-	541	541	-
201	Social Security	1,483	1,754	1,795	1,481	1,825
210	Unemployment Insurance	24	42	42	21	42
307	Communication	1,536	1,655	1,860	1,860	1,960
334	Maintenance Agreement	507	450	623	623	450
354	Transportation Other Than Students	-	1,000	831	-	1,000
355	Travel	-	700	526	525	800
411	Data Processing Supplies	-	500	100	-	500
415	Electricity	2,607	2,530	3,222	3,221	3,100
434	Natural Gas	734	566	279	278	950
435	Office Supplies	203	400	348	347	400
454	Water & Sewer	285	310	322	322	310
TOTAL VETERAN'S SERVICES		\$ 26,757	\$ 32,839	\$ 33,421	\$ 28,041	\$ 35,187
58400	OTHER CHARGES					
316	TIF Contribution	\$ 104,714	\$ 110,000	\$ 110,000	\$ 77,367	\$ 110,000
399	Other Contracted Services	16,029	15,000	27,835	27,776	15,000
415	Electricity Joint Park Substation	60,000	60,000	60,000	60,000	60,000
506	Liability Insurance	618,423	649,318	649,318	649,318	731,786
510	Trustee's Commission	287,895	305,000	306,035	306,035	305,000
513	Worker's Compensation Insurance	14,396	25,036	25,036	25,036	25,036
515	Liability Claims	120,223	75,000	56,230	48,526	58,000
594	Specialized Medical Treatment	-	-	49,987	49,987	-
599	Other Charges	5,345	10,000	14,900	13,422	15,000
TOTAL OTHER CHARGES		\$ 1,227,025	\$ 1,249,354	\$ 1,299,341	\$ 1,257,467	\$ 1,319,822
58500	CONTRIBUTIONS TO OTHER AGENCIES					
316	Victims Assistance Assessments (42392)	\$ 40,478	\$ 48,000	\$ 39,020	\$ 39,020	\$ 40,000
316	Contributions	12,000	12,000	12,000	12,000	40,500
TOTAL CONTRIBUTIONS TO OTHER AGENCIES		\$ 52,478	\$ 60,000	\$ 51,020	\$ 51,020	\$ 80,500

**GENERAL FUND
FUND 101
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
58700	PAYMENTS TO CITIES					
316	Manchester Recreation Department	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
316	Manchester Fire Department	10,000	10,000	10,000	10,000	15,000
316	Tulahoma Airport Authority	15,000	15,000	15,000	15,000	16,200
316	Tulahoma Fire Department	5,000	10,000	10,000	10,000	15,000
TOTAL PAYMENTS TO CITIES		\$ 31,500	\$ 36,500	\$ 36,500	\$ 36,500	\$ 47,700
58804	COVID-19 GRANT #4					
735	Health Equipment (Jail)	\$ -	\$ -	\$ 400,000	\$ 258,050	\$ 141,950
TOTAL COVID 19 GRANT #A		\$ -	\$ -	\$ 400,000	\$ 258,050	\$ 141,950
58831	ARPA GRANT #1 LIBRARIES					
334.LANN	Maintenance Agreements	\$ 1,000	\$ -	\$ -	\$ -	\$ -
432.LANN	Library Books/Media	1,500	-	-	-	-
709.LANN	Data Processing Equipment	20,000	-	-	-	-
432.MAN	Library Books/Media	6,000	-	-	-	-
709.MAN	Data Processing Equipment	15,834	-	-	-	-
TOTAL ARPA GRANT #1 LIBRARIES		\$ 44,334	\$ -	\$ -	\$ -	\$ -
58900	MISCELLANEOUS					
316	Contribution to Rural Inf. Fund	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
716	Law Enforcement Equipment (VCIF Grant)	-	-	-	-	196,235
TOTAL MISCELLANEOUS		\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 196,235
99100	TRANSFERS OUT					
590	Transfers to Other Funds - Debt	\$ 138,384	\$ 146,752	\$ 146,752	\$ 138,387	\$ 146,752
590	Transfers to Other Funds - Highway	-	25,000	45,709	43,749	60,000
TOTAL TRANSFERS OUT		\$ 138,384	\$ 171,752	\$ 192,461	\$ 182,136	\$ 206,752
TOTAL EXPENDITURES-GENERAL FUND		\$ 21,092,917	\$ 24,358,754	\$ 25,347,589	\$ 23,926,136	\$ 26,916,266
NET CHANGE IN FUND BALANCE					\$ 1,365,924	\$ (1,574,752)
FUND BALANCE JULY 1,					\$ 9,676,165	\$ 11,042,089
FUND BALANCE JUNE 30,					\$ 11,042,089	\$ 9,467,337
FUND BALANCE DETAIL						
Restricted for General Government						\$19,264
Restricted for Finance						\$485,114
Restricted for Administration of Justice						\$178,112
Restricted for Public Safety						\$54,077
Restricted for Public Health & Welfare						\$298,187
Committed for Administration of Justice						\$37,429
Committed for Public Health & Welfare						\$42,468
Committed for Social, Cultural, Recreation						\$411,457
Budget Restricted, Committed						(\$333,954)
Unassigned						\$9,515,981
Budget Unassigned						(\$1,240,798)
TOTAL FUND BALANCE						\$9,467,337

**GENERAL FUND
CONTRIBUTIONS TO OTHER AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

Account Number		2022	2023	2024
		<u>Budget</u>	<u>Budget</u>	<u>Approved Budget</u>
54320	Rural Fire Protection			
316	TnD of Agriculture/Forest Service	\$ 2,000	\$ 2,000	\$ 2,000
316	Hickerson Station	98,886	108,886	116,129
316	Hillsboro	88,886	98,886	100,000
316	New Union	88,886	98,886	100,000
316	North Coffee	64,556	74,556	67,742
316	Summitville	108,786	118,786	116,129
Total Rural Fire Protection Contributions		\$ 452,000	\$ 502,000	\$ 502,000
54420	Rescue Squad			
316	Coffee County Rescue Squad	\$ 40,000	\$ 65,000	\$ 75,000
Rescue Squad - Contributions		\$ 40,000	\$ 65,000	\$ 75,000
55390	Appropriation to State - Contributions			
316	Tennessee Vocational Training Center	\$ 81,554	\$ 81,554	\$ 81,554
Total Appropriation to State Contributions		\$ 81,554	\$ 81,554	\$ 81,554
55510	General Welfare Assistance - Contributions			
316	South Central Human Resource Agency	\$ 8,846	\$ 9,054	\$ 9,054
Total General Welfare Assistance		\$ 8,846	\$ 9,054	\$ 9,054
56300	Senior Citizens Assistance - Contributions			
316	Tullahoma Senior Citizens	\$ 37,125	\$ 37,125	\$ 45,000
316	Manchester Senior Citizens	37,125	37,125	45,000
Total Senior Citizens Assistance		\$ 74,250	\$ 74,250	\$ 90,000
58110	Tourism			
316	South Central Tennessee Tourism Assoc.	\$ -	\$ 3,000	\$ -
316	Tennessee Backroads Heritage	-	3,000	3,000
Total Contributions to Other Agencies		\$ -	\$ 6,000	\$ 3,000
58500	Contributions to Other Agencies			
316	Centerstone	\$ 2,500	\$ 2,500	\$ 2,500
316	Civil Air Patrol	-	-	2,500
316	Coffee County Child Care Center	-	-	10,000
316	Coffee County Children's Advocacy Center	4,500	4,500	4,500
316	Coffee County Humane Society	-	-	5,000
316	Court Appointed Special Advocate (CASA)	-	-	5,000
316	Tullahoma Fine Arts Center	-	-	5,000
316	Haven of Hope	5,000	5,000	6,000
Total Contributions to Other Agencies		\$ 12,000	\$ 12,000	\$ 40,500
TOTAL CONTRIBUTIONS		\$ 656,650	\$ 737,858	\$ 760,608

**SOLID WASTE/SANITATION FUND
FUND 116
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
LOCAL TAXES					
40110 Current Property Tax	\$ 921,399	\$ 968,003	\$ 968,003	\$ 961,472	\$ 1,038,559
40120 Trustee's Collections - Prior Year	11,861	17,500	17,500	23,209	23,500
40125 Trustee' Collections - Bankruptcy	112	100	100	66	100
40130 Clerk and Master Collections	8,071	23,000	23,000	9,708	10,000
40140 Interest and Penalty	5,746	13,000	13,000	11,160	13,000
40161 Payments In Lieu of Taxes - T.V.A.	117	120	120	116	120
40162 Payments In Lieu of Taxes - Local Utilities	2,813	2,800	2,800	2,901	2,800
40163 Tax Abatements	24,432	24,000	24,000	19,325	19,332
40210 Local Option Sales Tax	179,073	180,766	180,766	185,559	421,938
40330 Wholesale Beer Tax	229,428	245,000	245,000	249,438	245,000
TOTAL LOCAL TAXES	\$ 1,383,052	\$ 1,474,289	\$ 1,474,289	\$ 1,462,954	\$ 1,774,349
LICENSES & PERMITS					
41510 Beer Permits	\$ 3,505	\$ 5,000	\$ 5,000	\$ 3,600	\$ 5,000
TOTAL LICENSES & PERMITS	\$ 3,505	\$ 5,000	\$ 5,000	\$ 3,600	\$ 5,000
CHARGES FOR CURRENT SERVICE					
43108 Convenience Waste Collection Charge	\$ 20,753	\$ 12,125	\$ 12,125	\$ 21,154	\$ 20,000
43114 Solid Waste Disposal Fee	37,510	43,000	43,000	43,446	43,000
43114 GF Reimbursement from General Fund	32,499	45,286	45,286	73,604	104,604
43116 Surcharge Waste Tire Disposal	62,402	58,000	58,000	59,925	60,313
TOTAL CHARGES FOR CURRENT SERVICES	\$ 153,164	\$ 158,411	\$ 158,411	\$ 198,129	\$ 227,917
OTHER LOCAL REVENUES					
44145 Sale of Recycled Materials	\$ 95,989	\$ 70,000	\$ 70,000	\$ 58,454	\$ 55,000
44170 Miscellaneous Refunds	-	-	-	-	-
44530 Sale of Equipment	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 95,989	\$ 70,000	\$ 70,000	\$ 58,454	\$ 55,000
STATE OF TENNESSEE					
46430 Litter Program	\$ 53,715	\$ 52,400	\$ 52,400	\$ 50,258	\$ 52,600
TOTAL STATE OF TENNESSEE	\$ 53,715	\$ 52,400	\$ 52,400	\$ 50,258	\$ 52,600
FEDERAL GOVERNMENT					
47901 ARPA Grant #6	\$ -	\$ -	\$ 25,566	\$ 25,566	\$ -
TOTAL OTHER GOVERNMENTS	\$ -	\$ -	\$ 25,566	\$ 25,566	\$ -
OTHER GOVERNMENTS & CITIZENS GROUPS					
48140 Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER GOVERNMENTS	\$ -				
OTHER SOURCES					
49600 Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
49700 Insurance Recovery	-	-	6,957	5,957	-
TOTAL OTHER SOURCES	\$ -	\$ -	\$ 6,957	\$ 5,957	\$ -
TOTAL REVENUES	\$ 1,689,425	\$ 1,760,100	\$ 1,792,623	\$ 1,804,918	\$ 2,114,866

FUND 116 SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

	2022		2023		2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
55710 SANITATION MANAGEMENT					
105 Supervisor/Director	\$ 53,563	\$ 56,241	\$ 56,241	\$ 56,241	\$ 61,865
161 Secretary(s)	38,695	40,630	40,630	40,630	44,693
169 Part-time Personnel	2,503	10,000	10,000	547	5,000
187 Overtime Pay	1,211	1,500	1,000	-	1,500
189 Other Salaries & Wages	1,314	1,000	3,764	3,643	3,600
201 Social Security	6,817	8,367	8,541	7,044	8,925
204 State Retirement	4,739	4,969	5,083	5,026	5,403
205 Employee Vision Insurance	50	96	96	47	96
206 Employee Life Insurance	37	48	48	36	48
207 Medical Insurance	13,500	14,200	14,200	14,100	14,860
208 Dental Insurance	239	240	240	229	252
210 Unemployment Compensation	41	56	56	37	72
307 Communication	5,314	5,500	6,250	6,138	6,500
320 Dues & Memberships	100	300	300	-	300
335 Maintenance - Buildings	4,756	7,500	9,250	8,636	8,000
348 Postal charges	1,439	1,700	1,700	1,237	1,700
355 Travel	104	550	550	47	550
356 Tuition / Training	-	700	700	-	700
410 Custodial Supplies	877	1,000	1,000	622	1,000
452 Utilities	9,386	15,000	10,150	8,954	16,000
499 Other Supplies and Materials	4,461	5,500	5,750	5,572	5,500
510 Trustee's Commission	24,009	23,500	25,600	25,293	28,000
599 Other Charges (Litter Grant)	16,736	15,720	15,720	14,400	15,720
TOTAL SANITATION MANAGEMENT	\$ 189,891	\$ 214,317	\$ 216,869	\$ 198,478	\$ 230,284
55731 WASTE PICKUP					
147 Truck Drivers	\$ 161,801	\$ 167,841	\$ 167,841	\$ 167,773	\$ 184,625
160 Guards	37,212	38,636	38,636	38,626	42,500
187 Overtime Pay	18,437	21,000	21,000	16,867	23,100
189 Other Salaries & Wages	6,665	9,100	14,760	12,047	16,236
201 Social Security	16,308	18,021	17,555	17,195	20,385
204 State Retirement	6,475	6,390	7,494	6,781	7,533
205 Employee Vision Insurance	93	96	96	94	120
206 Employee Life Insurance	145	144	144	144	168
207 Medical Insurance	30,500	33,000	33,000	32,635	34,650
208 Dental Insurance	353	345	345	343	378
210 Unemployment Compensation	120	140	140	105	140
309 Contracts with Government Agencies	23,785	30,000	30,000	24,348	30,000
312 Contracts with Private Agencies	496,862	600,000	600,000	515,124	600,000
336 Maintenance - Equipment	282	1,500	1,500	353	1,500
338 Maintenance - Vehicles	28,188	21,000	32,045	29,305	40,000
340 Medical and Dental Services	-	600	600	-	600
412 Diesel Fuel	68,949	85,000	82,500	73,036	85,000
422 Food Supplies (Inmate meals)	1,833	3,500	3,500	2,472	3,500
424 Garage Supplies	13,313	17,000	14,500	5,452	17,000
425 Gasoline	9,130	12,000	12,000	8,192	12,000
450 Tires and Tubes	15,054	17,500	16,500	13,144	17,500
451 Uniforms	1,962	3,125	3,125	1,061	3,125
499 Other Supplies and Materials	2,949	5,000	5,000	2,789	5,000
511 Vehicle and Equipment Insurance	37,082	37,082	37,082	37,082	40,000
718 Motor Vehicles	15,000	-	-	-	-
TOTAL WASTE PICKUP	\$ 992,498	\$ 1,128,020	\$ 1,139,363	\$ 1,004,967	\$ 1,185,060

FUND 116 SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
55732 CONVENIENCE CENTERS					
164 Attendants	\$ 208,010	\$ 249,600	\$ 262,080	\$ 261,699	\$ 301,600
169 Part-time Personnel	43,693	36,620	36,620	33,320	48,338
187 Overtime Pay	375	5,000	15,000	454	16,500
189 Other Salaries and Wages	5,576	8,905	24,012	20,500	26,413
201 Social Security	19,187	25,214	27,325	23,578	28,418
204 State Retirement	4,102	4,083	5,160	5,024	5,720
205 Employee Vision Insurance	278	278	283	281	300
206 Employee Life Insurance	168	180	180	180	200
207 Medical Insurance	29,346	36,000	35,895	32,433	34,650
208 Dental Insurance	459	460	560	516	504
210 Unemployment Compensation	374	504	504	312	504
307 Communication	5,941	6,010	6,010	5,955	6,010
335 Maintenance - Buildings	5,718	10,250	10,250	8,270	10,250
336 Maintenance - Equipment	19,399	28,550	28,550	28,151	28,550
351 Rentals	7,560	8,100	8,100	7,630	8,100
409 Crushed Stone	-	1,000	1,000	501	1,000
415 Electricity	11,869	13,000	13,000	12,649	13,000
733 Solid Waste Equipment	-	300,000	300,000	278,395	-
790 Other Equipment	145	4,950	6,862	2,129	4,950
TOTAL CONVENIENCE CENTERS	\$ 362,202	\$ 738,704	\$ 781,391	\$ 721,977	\$ 535,007
55739 OTHER WASTE COLLECTION					
105 Supervisor/Director	\$ 15,299	\$ 16,064	\$ 16,064	\$ 16,064	\$ 17,670
161 Secretary(s)	4,000	4,200	4,200	4,200	4,620
164 Attendants	4,401	5,200	5,600	5,600	6,000
187 Overtime Pay	-	1,500	1,100	438	1,500
201 Social Security	1,723	2,063	2,063	1,973	2,258
204 State Retirement	965	1,136	1,136	1,026	1,190
210 Unemployment compensation	20	84	84	26	84
336 Maintenance of Equipment	35	1,000	1,000	155	1,000
399 Other Contracted Services	87,709	184,000	184,000	124,526	184,000
409 Crushed Stone	-	400	400	366	400
435 Office Supplies	1,584	1,600	1,600	671	1,600
TOTAL OTHER WASTE COLLECTION	\$ 115,735	\$ 217,247	\$ 217,247	\$ 155,044	\$ 220,322
58400 OTHER CHARGES					
513 Worker's Compensation Insurance	\$ 21,196	\$ 22,256	\$ 22,256	\$ 22,256	\$ 30,000
TOTAL OTHER CHARGES	\$ 21,196	\$ 22,256	\$ 22,256	\$ 22,256	\$ 30,000
TOTAL EXPENDITURES	\$ 1,681,522	\$ 2,320,544	\$ 2,377,126	\$ 2,102,722	\$ 2,200,673
NET CHANGE IN FUND BALANCE				\$ (297,804)	\$ (85,807)
FUND BALANCE JULY 1,				\$ 1,386,976	\$ 1,089,173
FUND BALANCE JUNE 30,				\$ 1,089,173	\$ 1,003,366

AMBULANCE SERVICE FUND 118
ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

	2022		2023		2024	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
REVENUE						
40110 Current Property Tax	\$ 652,518	\$ 667,761	\$ 667,761	\$ 675,362	\$ 681,391	
40120 Trustee's Collections - Prior Year	8,561	15,000	15,000	15,247	13,177	
40125 Trustee's Collections - Bankruptcy	39	700	700	33	50	
40130 Circuit/Clerk & Master's Collections	2,593	6,500	6,500	3,119	3,200	
40140 Interest and Penalty	3,030	4,575	4,575	4,994	3,700	
40161 Payments in Lieu of Taxes-TVA	38	40	40	38	40	
40162 Payments in Lieu of Taxes-Utilities	904	1,850	1,850	945	1,000	
40163 Payments in Lieu of Taxes-Other	11,778	14,000	9,425	9,028	8,410	
41590 Permits	3,500	3,500	3,500	3,000	3,500	
43120 Patient Charges	1,947,555	1,883,736	2,139,099	2,199,379	1,996,664	
43350 Copy Fees	1,183	1,353	1,353	1,240	1,300	
43990 Other Charges for Services	5,692	5,000	5,000	6,350	6,300	
47240 Medicaid Subsidy	116,159	75,000	268,285	268,286	168,360	
49600 Proceeds from Sale of Capital Assets	-	-	31,883	31,883	-	
49700 Insurance Recovery	12,836	-	17,230	17,229	-	
TOTAL REVENUE	\$ 2,766,386	\$ 2,679,015	\$ 3,172,201	\$ 3,236,133	\$ 2,887,092	
EXPENDITURES						
55130 AMBULANCE/EMERGENCY MEDICAL SERVICES						
103 Assistant Director	\$ 55,560	\$ 64,545	\$ 64,545	\$ 60,865	\$ 67,124	
105 Supervisor/Director	73,912	77,795	77,795	76,801	80,937	
119 Accountants/Bookkeepers	33,685	36,932	36,932	36,488	38,418	
131 Medical Personnel	711,066	1,282,661	964,664	940,099	1,333,967	
162 Clerical Personnel	8,580	12,372	12,372	11,499	12,869	
187 Overtime	538,554	657,990	652,324	638,252	684,310	
189 Other Salaries & Wages	18,391	28,000	43,336	31,731	29,120	
201 Social Security	108,226	164,973	167,168	133,499	171,876	
204 State Retirement	50,665	86,412	83,505	54,464	84,340	
205 Employee Vision Insurance	709	800	800	734	960	
206 Employee Life Insurance	606	700	700	630	720	
207 Medical Insurance	122,939	142,045	130,045	124,858	141,586	
208 Dental Insurance	2,266	2,500	2,500	2,363	2,961	
210 Unemployment Insurance	898	1,150	1,150	1,021	1,150	
307 Communication	16,561	16,000	17,721	17,641	14,570	
308 Consultant	3,500	3,000	3,500	3,500	3,000	
320 Dues and Membership	855	1,000	1,000	835	1,000	
333 Licenses	2,500	3,000	3,000	2,706	3,000	
334 Maintenance Agreements	20,539	18,000	22,278	22,148	30,000	
336 Maintenance - Equipment	15,152	13,000	12,500	10,949	12,840	
338 Maintenance - Vehicles	43,102	45,000	67,230	66,595	50,653	
339 Matching Share	25,357	47,043	138,793	138,793	90,914	
355 Travel	212	750	3,750	1,741	1,750	
356 Tuition / Training	7,236	10,000	17,000	15,276	15,000	
399 Other Contracted Services	6,141	3,500	3,500	3,418	3,500	
410 Custodial Supplies	1,219	3,000	3,000	1,982	3,000	
413 Drugs and Medical Supplies	91,686	95,000	92,016	73,816	100,580	
425 Gasoline	52,573	75,000	72,500	71,673	80,250	
435 Office Supplies	4,743	4,500	5,500	5,159	4,500	
450 Tires and Tubes	6,828	7,500	7,500	5,966	8,025	
451 Uniforms	13,398	15,000	15,000	12,272	16,050	
452 Utilities	27,991	34,000	31,000	28,419	35,000	
499 Other Supplies and Materials	3,163	3,000	3,000	2,685	3,000	
506 Liability Insurance	28,376	13,916	13,916	13,916	16,509	
510 Trustees Commission	33,511	32,000	35,584	35,583	35,000	
511 Vehicle and Equipment Insurance	32,979	48,944	59,148	59,148	62,726	
513 Worker's Compensation Insurance	82,913	91,954	91,954	91,954	85,782	
708 Communications Equipment	1,636	-	-	-	2,500	
709 Data Processing Equipment	2,783	-	5,523	5,523	8,000	
711 Furniture & Fixtures	11,296	-	-	-	3,000	
717 Maintenance Equipment	12,897	-	-	-	-	
TOTAL AMBULANCE/EMS	\$ 2,275,204	\$ 3,142,982	\$ 2,963,749	\$ 2,805,000	\$ 3,340,487	
NET CHANGE IN FUND BALANCE				\$ 431,133	\$ (453,395)	
FUND BALANCE JULY 1,				\$ 1,527,713	\$ 1,958,846	
FUND BALANCE JUNE 30,				\$ 1,958,846	\$ 1,505,451	

**LOCAL PURPOSE TAX FUND
FUND 120
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUE					
LOCAL TAXES					
40110 Current Property Tax	\$ 232,351	\$ 278,094	\$ 278,094	\$ 260,291	\$ 251,083
40120 Trustee's Collections - Prior Year	2	1,600	1,600	1,840	2,000
40140 Interest and Penalty	19	250	250	190	225
40163 Tax Abatements	33,482	33,485	33,485	28,481	27,596
TOTAL LOCAL TAXES	\$ 265,854	\$ 313,429	\$ 313,429	\$ 290,802	\$ 280,904
STATE OF TENNESSEE					
46490 Other Public Works Grants	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE OF TENNESSEE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 265,854	\$ 313,429	\$ 313,429	\$ 290,802	\$ 280,904
EXPENDITURES					
58120 Industrial Development					
309 Contracts with Gov. Agencies	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 150,000
321 Engineering Services	-	25,000	25,000	2,710	25,000
399 Other Contracted Services	5,450	25,000	25,000	22,000	12,000
452 Utilities	1,973	5,000	5,000	1,338	2,172
510 Trustee Commision	5,317	6,500	6,500	5,816	6,300
TOTAL INDUSTRIAL DEVELOPMENT	\$ 87,740	\$ 136,500	\$ 136,500	\$ 106,864	\$ 195,472
TOTAL EXPENDITURES	\$ 87,740	\$ 136,500	\$ 136,500	\$ 106,864	\$ 195,472
NET CHANGE IN FUND BALANCE				\$ 183,938	\$ 85,432
FUND BALANCE JULY 1,				\$ 1,286,559	\$ 1,470,497
FUND BALANCE JUNE 30,				\$ 1,470,497	\$ 1,555,929

**DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022		2023		2024	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
REVENUE						
FINES, FORFEITURES, & PENALTIES						
42140 Drug Control Fines-Circuit	\$ 5,843	\$ 5,000	\$ 5,000	\$ 20,132	\$ 10,000	
42340 Drug Control Fines-Sessions	11,021	7,800	23,268	32,581	25,000	
42910 Proceeds Confiscated Property	74,854	57,500	58,938	102,706	80,000	
TOTAL FINES, FORFEITURES & PENALTIES	\$ 91,718	\$ 70,300	\$ 87,206	\$ 155,420	\$ 115,000	
OTHER LOCAL REVENUES						
44130 Sale of Materials & Supplies	\$ -	\$ 23,000	\$ -	\$ 216	\$ 500	
44530 Sale of Equipment	4,295	2,500	93,782	224,121	82,000	
44570 Contributions & Gifts	-	-	5,000	5,000	5,000	
TOTAL OTHER LOCAL REVENUES	\$ 4,295	\$ 25,500	\$ 98,782	\$ 229,336	\$ 87,500	
STATE OF TENNESSEE						
46290 Other Public Safety Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
46990 Other State Revenues	-	-	-	-	-	
TOTAL STATE OF TENNESSEE	\$ -					
FEDERAL THROUGH STATE						
47250 Law Enforcement Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FEDERAL THROUGH STATE	\$ -					
OTHER FINANCING SOURCES						
49600 Proceeds from Sale of Capital Asse	\$ -	\$ -	\$ -	\$ 22,751	\$ 5,000	
49700 Insurance Recovery	25,771	-	-	-	-	
TOTAL OTHER FINANCIAL SOURCES	\$ 25,771	\$ -	\$ -	\$ 22,751	\$ 5,000	
TOTAL DRUG CONTROL REVENUES	\$ 121,784	\$ 95,800	\$ 185,988	\$ 407,507	\$ 207,500	
EXPENDITURES						
54150 DRUG ENFORCEMENT						
302 Advertising	\$ -	\$ 500	\$ 500	\$ -	\$ 500	
316 Contributions	-	5,000	5,000	-	5,000	
319 Confidential Drug Enf. Pmts.	15,000	25,000	25,000	25,000	25,000	
320 Dues & Memberships	-	1,500	1,500	-	1,500	
334 Maintenance Agreements	-	3,000	3,000	-	3,000	
336 Maintenance - Equipment	-	2,000	2,000	-	2,000	
337 Maintenance - Office	1,777	1,000	1,000	968	1,000	
338 Maintenance - Vehicles	-	2,000	2,000	1,477	2,000	
355 Travel	477	8,000	8,000	-	8,000	
356 Tuition/Training	754	10,000	10,000	165	10,000	
357 Veterinary Services	2,232	2,000	2,000	1,103	2,000	
401 Animal Food & Supplies	1,120	3,000	3,000	1,756	3,000	
429 Instructional Supplies (DARE)	-	6,000	6,000	-	6,000	
431 Law Enforcement Supplies	7,746	13,000	13,000	7,206	13,000	
451 Uniforms	-	15,000	15,000	2,246	15,000	
509 Refunds	-	-	13,000	13,000	-	
510 Trustee's Commission	163	3,300	3,300	506	3,300	
706 Building Construction	1,093	50,000	10,000	-	50,000	
708 Communication Equipment	-	20,000	20,000	17,100	20,000	
709 Data Processing Equipment	8,746	25,000	25,000	5,876	25,000	
711 Furniture & Fixtures	-	20,000	20,000	-	20,000	
716 Law Enforcement Equipment	1,960	20,000	20,000	12,385	20,000	
718 Motor Vehicles	118,860	100,000	140,000	139,078	100,000	
TOTAL EXPENDITURES	\$ 159,927	\$ 335,300	\$ 348,300	\$ 227,865	\$ 335,300	
NET CHANGE IN FUND BALANCE					\$ 179,642	\$ (127,800)
FUND BALANCE JULY 1,					\$ 441,195	\$ 620,837
FUND BALANCE JUNE 30,					\$ 620,837	\$ 493,037

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
LOCAL TAXES					
40280 Mineral Severance Tax	\$ 48,168	\$ 63,205	\$ 63,205	\$ 47,592	\$ 60,000
TOTAL LOCAL TAXES	\$ 48,168	\$ 63,205	\$ 63,205	\$ 47,592	\$ 60,000
OTHER LOCAL REVENUES					
43190 General Service Charges	\$ 4,407	\$ 3,000	\$ 3,000	\$ 2,496	\$ 3,000
44110 Investment Income	1,444	1,000	1,000	1,170	1,000
44130 Sale of Materials & Supplies	1,272	1,000	1,000	847	1,000
44145 Sale of Recycled Materials	-	1,000	1,000	1,432	1,000
44170 Miscellaneous Refunds	168	-	-	173	-
44560 Damages Recovered from Individuals	813	-	4,630	4,630	-
TOTAL OTHER LOCAL REVENUES	\$ 8,103	\$ 6,000	\$ 10,630	\$ 10,749	\$ 6,000
STATE OF TENNESSEE					
46410 Bridge Program	\$ -	\$ 400,688	\$ 400,688	\$ -	\$ 464,088
46420 State Road Aid Program	388,871	208,600	208,600	-	3,407,508
46920 Gasoline and Motor Fuel Tax	2,774,903	2,699,561	2,699,561	2,771,735	2,800,065
46930 Petroleum Special Tax	38,313	38,095	38,095	38,356	38,095
TOTAL STATE OF TENNESSEE	\$ 3,202,087	\$ 3,346,944	\$ 3,346,944	\$ 2,810,091	\$ 6,709,756
FEDERAL GOVERNMENT					
47230 Disaster Relief	\$ 134,499	\$ -	\$ 11,528	\$ 11,528	\$ -
47660 FHA Grant - SS4A	-	-	-	-	120,000
47901 ARPA Grant #6	-	-	26,579	26,579	-
TOTAL FEDERAL GOVERNMENT	\$ 134,499	\$ -	\$ 38,107	\$ 38,107	\$ 120,000
OTHER SOURCES OF REVENUE					
49600 Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
49700 Insurance Recovery	3,850	-	-	-	-
49800 St.Shared Sports Gaming Privilege Tax	-	20,000	40,941	43,749	60,000
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 3,850	\$ 20,000	\$ 40,941	\$ 43,749	\$ 60,000
TOTAL REVENUE	\$ 3,396,707	\$ 3,436,149	\$ 3,499,827	\$ 2,950,288	\$ 6,955,756

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
61000 GENERAL ADMINISTRATION					
101 County Official	\$ 101,858	\$ 106,901	\$ 106,901	\$ 106,901	\$ 112,246
103 Assistant	-	47,000	47,000	18,077	50,648
105 Supervisor	4,713	10,000	10,000	2,130	5,000
161 Secretary	43,000	45,400	45,400	45,400	49,047
189 Other Salaries & Wages	-	-	1,132	1,132	-
191 Board & Committee Member Fees	6,300	6,500	6,500	4,863	6,500
201 Social Security	11,875	16,509	16,596	13,589	16,853
204 State Retirement	7,243	10,465	10,522	8,575	10,765
205 Employee Vision Insurance	46	48	48	47	48
206 Life Insurance	708	720	797	798	720
207 Medical Insurance	8,550	17,640	16,563	11,256	19,832
208 Dental Insurance	114	360	360	143	360
210 Unemployment Compensation	119	504	504	44	504
301 Accounting Services	12,000	12,000	12,000	12,000	12,000
320 Dues and Memberships	3,645	4,000	4,000	3,995	4,200
321 Engineering Services	-	10,000	10,000	-	7,500
322 Drug Testing & Evaluation	760	300	400	350	300
331 Legal Services	475	2,000	2,000	433	2,000
337 Maintenance - Office Equipment	650	1,000	1,000	746	1,000
355 Travel	1,830	1,100	1,269	1,269	1,100
356 Tuition	100	250	250	-	250
399 Other Contracted Services	833	1,500	1,500	1,217	1,500
413 Drugs & Medical Supplies	6	200	200	47	200
435 Office Supplies	1,812	1,500	1,231	789	1,400
599 Other Charges	1,375	2,500	3,500	3,058	3,000
TOTAL GENERAL ADMINISTRATION	\$ 208,013	\$ 298,397	\$ 299,673	\$ 236,858	\$ 306,973
62000 HIGHWAY & BRIDGE MAINTENANCE					
143 Equipment Operators	\$ 611,471	\$ 728,396	\$ 728,396	\$ 600,288	\$ 690,670
187 Overtime	13,931	16,065	16,065	5,918	13,291
189 Other Salaries & Wages	-	-	20,376	20,376	-
201 Social Security	47,203	56,952	58,511	47,328	59,041
204 State Retirement	22,867	37,223	38,039	21,854	27,033
205 Employee Vision Insurance	730	840	840	710	900
206 Life Insurance	6,667	7,080	7,080	6,195	6,600
207 Medical Insurance	176,529	181,828	180,828	169,501	181,828
208 Dental Insurance	2,085	2,160	2,160	1,963	2,400
210 Unemployment Compensation	3,263	3,080	4,080	3,465	3,080
399 Other Contracted Services	291,666	300,000	300,000	56,621	520,000
403 Asphalt - Cold Mix	26,251	21,000	21,000	14,668	18,000
404 Asphalt - Hot Mix	-	10,000	10,000	-	10,000
405 Asphalt - Liquid	316,483	550,000	550,000	470,796	650,000
408 Concrete (Forming & Finishing)	3,347	5,000	9,630	636	5,000
409 Crushed Stone	145,753	275,000	270,329	202,373	275,000
439 Pipe - Concrete	5,559	6,000	13,610	12,841	7,000
443 Road Signs	10,538	5,000	6,944	6,942	6,000
444 Salt	-	9,000	12,600	12,436	12,100
499 Other Supplies & Materials	18,040	25,000	16,517	16,392	20,900
TOTAL HIGHWAY & BRIDGE MAINTENANCE	\$ 1,702,383	\$ 2,239,624	\$ 2,267,005	\$ 1,671,303	\$ 2,508,843

**HIGHWAY/PUBLIC WORKS FUND
FUND 131
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
63100 OPERATION & MAINT.OF EQUIPMENT						
142	Mechanics	\$ 72,655	\$ 84,656	\$ 84,656	\$ 75,296	\$ 91,936
187	Overtime	171	847	847	31	920
189	Other Salaries & Wages	-	-	2,264	2,264	-
201	Social Security	5,538	6,541	6,715	5,902	6,863
204	State Retirement	3,641	4,275	4,389	3,880	4,485
205	Employee Vision Insurance	69	48	91	90	96
206	Life Insurance	708	720	720	708	720
207	Medical Insurance	20,567	21,760	21,217	20,357	22,516
208	Dental Insurance	229	240	240	219	240
210	Unemployment Compensation	253	336	836	340	336
329	Laundry Service	3,484	3,000	4,200	4,200	3,000
353	Tow-In-Services	563	1,000	500	-	1,000
412	Diesel Fuel	87,712	150,000	127,600	109,095	150,000
418	Equipment & Machinery Parts	137,127	125,000	145,017	145,017	135,000
424	Garage Supplies	12,573	15,000	15,483	15,109	15,000
425	Gasoline	33,261	40,000	40,000	27,656	30,000
433	Lubricants	10,672	20,000	19,500	15,866	20,000
450	Tires & Tubes	12,443	20,000	21,700	20,265	20,000
499	Other Supplies & Materials	1,269	4,000	4,000	2,962	4,000
TOTAL OPERATION & MAINT.OF EQUIPMENT		\$ 402,934	\$ 497,423	\$ 499,975	\$ 449,255	\$ 506,112
65000 OTHER CHARGES						
307	Communication	\$ 4,805	\$ 5,200	\$ 5,200	\$ 4,871	\$ 5,500
415	Electricity	5,666	6,000	7,500	7,062	7,500
434	Natural Gas	4,076	4,500	4,443	4,158	5,443
454	Water & Sewer	502	750	1,250	686	1,250
506	Liability Insurance	51,199	57,820	57,820	57,820	71,505
510	Trustee's Commission	28,586	27,000	28,611	28,611	30,000
513	Worker's Compensation Insurance	116,639	145,013	151,098	151,098	147,413
599	Other Charges	2,740	5,000	6,889	3,503	7,500
TOTAL OTHER CHARGES		\$ 214,213	\$ 251,283	\$ 262,811	\$ 257,808	\$ 276,111
68000 CAPITAL OUTLAY						
321	Engineering Services	\$ 34,732	\$ 50,000	\$ 80,000	\$ 75,902	\$ 200,000
705	State Aid Bridge Projects	-	408,702	408,702	-	473,370
713	State Aid Road Projects	310,776	212,772	212,772	-	3,475,658
714	Highway Equipment	230,475	300,000	183,653	122,916	100,000
718	Motor Vehicles	235,663	200,000	286,347	286,347	150,000
TOTAL CAPITAL OUTLAY		\$ 811,646	\$ 1,171,474	\$ 1,171,474	\$ 485,166	\$ 4,399,028
TOTAL EXPENDITURES		\$ 3,339,189	\$ 4,458,201	\$ 4,500,938	\$ 3,100,391	\$ 7,997,067
NET CHANGE IN FUND BALANCE					\$ (150,103)	\$ (1,041,311)
FUND BALANCE JULY 1,					\$ 2,661,125	\$ 2,511,023
FUND BALANCE JUNE 30,					\$ 2,511,023	\$ 1,469,712

**GENERAL DEBT SERVICE FUND
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUES					
LOCAL TAXES					
40110 Current Property Tax	\$ 977,564	\$ 785,601	\$ 785,601	\$ 794,542	\$ 721,473
40120 Trustee's Collections - Prior Year	10,753	14,400	14,400	22,844	15,350
40125 Trustee's Collections - Bankruptcy	87	200	200	77	100
40130 Clerk and Master Collections	5,627	6,000	6,000	4,673	4,925
40140 Interest and Penalty	5,209	8,800	8,800	7,295	5,485
40161 Payments In Lieu of Taxes - T.V.A.	56	84	84	44	100
40162 Payments In Lieu of Taxes - Utilities	1,354	2,200	2,200	1,112	1,355
40163 Tax Abatements	17,646	17,650	17,650	10,621	8,904
40266 Litigation Tax - Jail, Workhouse, Court	224,256	250,000	250,000	242,946	229,291
TOTAL LOCAL TAXES	\$ 1,242,553	\$ 1,084,935	\$ 1,084,935	\$ 1,084,153	\$ 986,983
OTHER LOCAL REVENUES					
44110 Investment Income	\$ 288,979	\$ 305,000	\$ 305,000	\$ 799,298	\$ 455,000
44120 Lease/Rentals	101,504	47,472	47,472	65,740	47,472
TOTAL OTHER LOCAL REVENUES	\$ 390,483	\$ 352,472	\$ 352,472	\$ 865,038	\$ 502,472
OTHER SOURCES					
49200 Notes Issued	\$ -	\$ -	\$ -	\$ -	\$ -
49400 Refunding Debt Issued	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ -				
TOTAL REVENUES	\$ 1,633,036	\$ 1,437,407	\$ 1,437,407	\$ 1,949,190	\$ 1,489,455
EXPENDITURES					
82110 GENERAL GOVERNMENT					
601 Principal on Bonds	\$ 670,000	\$ 705,000	\$ 705,000	\$ 705,000	\$ 735,000
602 Principal on Notes	156,000	160,000	160,000	159,000	165,000
82210 GENERAL GOVERNMENT					
603 Interest on Bonds	\$ 525,100	\$ 495,000	\$ 495,000	\$ 490,056	\$ 470,000
604 Interest on Notes	34,778	35,000	35,000	31,929	30,000
82310 GENERAL GOVERNMENT					
324 Financial Advisory Services	\$ 8,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000
325 Fiscal Agent Charges	500	10,000	10,000	1,500	10,000
399 Other Contracted Services	4,500	10,000	10,000	4,875	10,000
510 Trustee's Commission	24,205	40,000	40,000	25,464	40,000
TOTAL EXPENDITURES	\$ 1,423,082	\$ 1,465,000	\$ 1,465,000	\$ 1,425,824	\$ 1,470,000
NET CHANGE IN FUND BALANCE				\$ 523,366	\$ 19,455
FUND BALANCE JULY 1,				\$ 4,179,089	\$ 4,702,455
FUND BALANCE JUNE 30,				\$ 4,702,455	\$ 4,721,910

**RURAL DEBT SERVICE FUND
FUND 152
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023		2024	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUES					
LOCAL TAXES					
40110 Current Property Tax	\$ 1,186,066	\$ 1,240,263	\$ 1,240,263	\$ 1,235,850	\$ 1,202,252
40120 Trustee's Collections - Prior Year	15,147	18,344	18,344	28,849	2,000
40125 Trustee's Collections - Bankruptcy	128	330	330	73	25
40130 Clerk and Master Collections	8,950	19,858	19,858	10,766	8,000
40140 Interest and Penalty	6,944	11,816	11,816	12,978	8,500
40161 Payments In Lieu of Taxes - T.V.A.	130	130	130	128	125
40162 Payments in Lieu of Taxes - Utilities	3,120	5,224	5,224	3,217	5,225
40163 Tax Abatements	31,875	33,746	33,746	24,676	22,064
40210 Local Option Sales Tax	3,258,264	3,219,116	3,219,116	3,489,402	3,171,327
TOTAL LOCAL TAXES	\$ 4,510,623	\$ 4,548,827	\$ 4,548,827	\$ 4,805,939	\$ 4,419,518
OTHER LOCAL REVENUES					
44110 Investment Income	\$ 9,284	\$ 25,000	\$ 25,000	\$ 24,185	\$ 25,000
TOTAL OTHER LOCAL REVENUES	\$ 9,284	\$ 25,000	\$ 25,000	\$ 24,185	\$ 25,000
OTHER GOVERNMENTS & CITIZENS GROUPS					
48130 Contributions (School Trane)	\$ 361,050	\$ 350,500	\$ 350,500	\$ 350,500	\$ 354,250
48130 Contributions (WWWA Loan)	28,081	28,082	28,082	28,082	28,082
TOTAL OTHER GOVERNMENTS & CITIZENS GR	\$ 389,131	\$ 378,582	\$ 378,582	\$ 378,582	\$ 382,332
OTHER SOURCES					
49800 Transfer In From Other Funds	\$ 138,384	\$ 146,752	\$ 146,752	\$ 138,387	\$ 146,752
TOTAL OTHER SOURCES	\$ 138,384	\$ 146,752	\$ 146,752	\$ 138,387	\$ 146,752
TOTAL REVENUES	\$ 5,047,423	\$ 5,099,161	\$ 5,099,161	\$ 5,347,092	\$ 4,973,602
EXPENDITURES					
82130 EDUCATION					
601 Principal on Bonds	\$ 1,700,000	\$ 1,905,000	\$ 1,905,000	\$ 1,905,000	\$ 2,425,000
612 Principal on Other Loans	204,620	188,885	188,885	173,140	204,650
82230 EDUCATION					
603 Interest on Bonds	\$ 1,982,050	\$ 1,892,000	\$ 1,892,000	\$ 1,892,000	\$ 1,810,000
613 Interest on Other Loans	146,752	146,752	146,752	133,408	146,752
82330 OTHER DEBT SERVICE EDUCATION					
324 Financial Advisory Services	\$ 8,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000
325 Fiscal Agent Charges	4,223	10,000	8,851	8,820	10,000
399 Other Contracted Services	4,500	10,000	10,000	2,375	10,000
510 Trustee's Commission	57,754	60,000	61,149	61,148	60,000
TOTAL EXPENDITURES	\$ 4,107,900	\$ 4,222,637	\$ 4,222,637	\$ 4,183,891	\$ 4,676,402
NET CHANGE IN FUND BALANCE				\$ 1,163,201	\$ 297,200
FUND BALANCE JULY 1,				\$ 6,063,125	\$ 7,226,326
FUND BALANCE JUNE 30,				\$ 7,226,326	\$ 7,523,526

**GENERAL CAPITAL PROJECTS FUND
FUND 171
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022		2023		2024	
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget	
REVENUES						
LOCAL TAXES						
40110	Current Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
40120	Trustee's Collections - Prior Year	2	2	2	1	100
40125	Trustee's Collections - Bankruptcy	17	25	25	15	-
40130	Clerk and Master Collections	1,089	900	900	-	900
40140	Interest and Penalty	420	500	500	3	-
40161	Payments In Lieu of Taxes - T.V.A.	-	20	20	-	-
40162	Payments in Lieu of Taxes - Utilities	-	400	400	-	-
40163	Payments In Lieu of Taxes - Other	-	-	-	-	-
TOTAL LOCAL TAXES		\$ 1,528	\$ 1,847	\$ 1,847	\$ 19	\$ 1,000
OTHER LOCAL REVENUES						
44540	Sale of Property	\$ -	\$ -	\$ 478,000	\$ 478,000	\$ -
TOTAL OTHER LOCAL REVENUES		\$ -	\$ -	\$ 478,000	\$ 478,000	\$ -
STATE OF TENNESSEE						
46310	Health Department Programs	\$ -	\$ -	\$ -	\$ -	\$ 2,598,300
46980	Other State Grants	508,641	-	-	-	3,412,500
TOTAL OTHER LOCAL REVENUES		\$ 508,641	\$ -	\$ -	\$ -	\$ 6,010,800
FEDERAL GOVERNMENT						
47135	Community Based Organizations	\$ -	\$ -	\$ -	\$ -	\$ 500,000
47180	Community Development	-	-	-	-	420,000
47901	ARPA Grant #6	2,165,000	-	5,126,412	5,126,412	-
TOTAL OTHER LOCAL REVENUES		\$ 2,165,000	\$ -	\$ 5,126,412	\$ 5,126,412	\$ 920,000
OTHER SOURCES (NON-REVENUE)						
49600	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ 2,478,790	\$ 2,478,790	\$ 853,865
TOTAL OTHER LOCAL REVENUES		\$ -	\$ -	\$ 2,478,790	\$ 2,478,790	\$ 853,865
TOTAL REVENUES		\$ 2,675,169	\$ 1,847	\$ 8,085,049	\$ 8,083,220	\$ 7,785,665
EXPENDITURES						
91110 GENERAL ADMINISTRATION PROJECTS						
321	Engineering Services	\$ 374	\$ -	\$ -	\$ -	\$ 20,000
399	Other Contracted Services	-	-	6,714	6,714	-
510	Trustee's Commission	126	8,000	7,100	0	-
707	Building Improvements	-	-	15,000	-	886,629
708	Communication Equipment	9,393	-	-	-	200
709	Data Processing Equipment	-	17,020	29,520	28,876	41,460
711	Furniture & Fixtures	8,227	10,000	8,900	8,900	11,500
718	Motor Vehicles	-	41,000	43,000	43,000	-
719	Office Equipment	-	-	29,800	22,883	2,000
91130 PUBLIC SAFETY PROJECTS						
709	Data Processing Equipment	\$ -	\$ 12,000	\$ 12,000	\$ 10,241	\$ -
718	Motor Vehicles	88,812	-	-	-	-
91140 PUBLIC HEALTH & WELFARE PROJECTS						
707	Building Improvements	\$ -	\$ -	\$ 15,000	\$ -	\$ -
710	Food Service Equipment	-	-	-	-	500,000
717	Maintenance Equipment	-	-	-	-	518,519
91150 SOCIAL, CULTURAL AND RECREATIONAL						
707	Building Improvements	\$ -	\$ -	\$ 50,359	\$ 50,359	\$ -
91401 ARPA Grant #1 Motorola						
708	Communication Equipment	\$ 2,165,000	\$ -	\$ -	\$ -	\$ -
91402 ARPA Grant #2 Ben Lomand						
708	Communication Equipment	\$ -	\$ -	\$ 1,909,821	\$ 1,909,821	\$ 2,740,179
91403 ARPA Grant #3 Utilities						
790	West Warren Viola Utility District	\$ -	\$ -	\$ -	\$ -	\$ 1,425,000
791	Hillsville Utility District	-	-	-	-	2,150,000
799	Water Waste Water Authority	-	-	35,000	34,037	940,000
91404 ARPA Grant #4 Ambulance						
718	Motor Vehicles	\$ -	\$ -	\$ 500,000	\$ 413,940	\$ -
735	Health Equipment	-	-	485,000	112,543	-
790	Other Equipment	-	-	70,000	28,466	-
91405 ARPA Grant #5 Health Department						
706	Building Construction	\$ -	\$ -	\$ 20,000	\$ 18,570	\$ 5,008,000
91406 ARPA Grant #6 Animal Shelter						
706	Building Construction	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 495,000
TOTAL EXPENDITURES		\$ 2,271,932	\$ 88,020	\$ 3,242,214	\$ 2,693,350	\$ 14,738,487
NET CHANGE IN FUND BALANCE					\$ 5,389,870	\$ (6,952,822)
FUND BALANCE JULY 1,					\$ 4,268,566	\$ 9,658,436
FUND BALANCE JUNE 30,					\$ 9,658,436	\$ 2,705,614

**RURAL EDUCATION CAPITAL PROJECTS FUND
FUND 171 EDU
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUES					
LOCAL TAXES					
40210 Local Sales Tax	\$ 448,583	\$ 450,000	\$ 450,000	\$ 484,794	\$ 485,186
TOTAL LOCAL TAXES	\$ 448,583	\$ 450,000	\$ 450,000	\$ 484,794	\$ 485,186
TOTAL REVENUES	\$ 448,583	\$ 450,000	\$ 450,000	\$ 484,794	\$ 485,186
EXPENDITURES					
91300 EDUCATION CAPITAL PROJECTS					
510 Trustees' Commission	\$ 4,494	\$ 6,000	\$ 6,000	\$ 4,839	\$ 10,000
709 Data Processing Equipment	-	-	-	-	-
711 Furniture & Fixtures	-	-	70,900	70,884	-
729 Transportation Equipment	-	1,135,800	1,106,224	1,106,224	-
730 Vocational Instruction Equipment	-	-	-	-	-
TOTAL EXPENDITURES	\$ 4,494	\$ 1,141,800	\$ 1,183,124	\$ 1,181,948	\$ 10,000
NET CHANGE IN FUND BALANCE				\$ (697,153)	\$ 475,186
FUND BALANCE JULY 1,				\$ 827,792	\$ 130,639
FUND BALANCE JUNE 30,				\$ 130,639	\$ 605,825

**FUND 171 (RCP Infrastructure)
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Unaudited Actual	Proposed Budget
REVENUES					
LOCAL TAXES					
40210 Local Sales Tax	\$ 537,220	\$ 475,000	\$ 475,000	\$ 556,677	\$ 632,907
TOTAL LOCAL TAXES	\$ 537,220	\$ 475,000	\$ 475,000	\$ 556,677	\$ 632,907
OTHER SOURCES					
48130 Contribution	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
TOTAL OTHER LOCAL REVENUES	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
TOTAL REVENUES	\$ 555,220	\$ 493,000	\$ 493,000	\$ 574,677	\$ 632,907
EXPENDITURES					
91110 GENERAL ADMINISTRATION PROJECTS					
510 Trustees Commission	\$ 5,411	\$ 6,000	\$ 6,000	\$ 5,636	\$ 12,660
91130 Public Safety Projects					
799 Other Capital Outlay VFD & Rescue	\$ 249,372	\$ -	\$ 250,000	\$ 248,590	\$ -
91140 PUBLIC HEALTH & WELFARE PROJECTS					
799 Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
91200 Highway & Street Capital Improvements					
705 Bridge Construction	\$ -	\$ 200,000	\$ 209,348	\$ 113,529	\$ -
TOTAL EXPENDITURES	\$ 254,783	\$ 206,000	\$ 465,348	\$ 367,755	\$ 12,660
NET CHANGE IN FUND BALANCE				\$ 206,922	\$ 620,247
FUND BALANCE JULY 1,				\$ 3,061,524	\$ 3,268,446
FUND BALANCE JUNE 30,				\$ 3,268,446	\$ 3,888,693

Coffee County, Tennessee
Proposed Statement of Changes in Long Term Debt
For the Fiscal Year Ending June 30, 2024

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Principal Outstanding 7/1/2023	Matured During Period	Principal Outstanding 6/30/2024
GOVERNMENTAL ACTIVITIES:							
NOTES PAYABLE							
<u>Payable through General Debt Service Fund</u>							
GO Capital Outlay Note, Series, 2020	2,064,000	1.750%	8/26/2020	8/1/2032	\$ 1,749,000	\$ 162,000	\$ 1,587,000
Total Payable through General Debt Service Fund					\$ 1,749,000	\$ 162,000	\$ 1,587,000
Total Notes Payable					\$ 1,749,000	\$ 162,000	\$ 1,587,000
LOANS PAYABLE							
<u>Payable through Rural Debt Service Fund</u>							
Qualified School Construction Bonds, Series 2010	3,027,000	0.000%	10/7/2010	9/15/2027	\$ 791,919	\$ 204,620	\$ 587,299
Total Payable through Rural Debt Service Fund					\$ 791,919	\$ 204,620	\$ 587,299
Total Loans Payable					\$ 791,919	\$ 204,620	\$ 587,299
BONDS PAYABLE							
<u>Payable through General Debt Service Fund</u>							
Series 2016, General Obligation Refunding Bonds	8,765,000	2.2529%	10/5/2016	6/1/2039	\$ 6,570,000	\$ 350,000	\$ 6,220,000
Series 2021C, General Obligation Refunding Bonds	8,820,000	1.7952%	5/19/2021	6/30/2044	8,120,000	380,000	7,740,000
Total Payable through General Debt Service Fund					\$ 14,690,000	\$ 730,000	\$ 13,960,000
<u>Payable through Rural Debt Service Fund</u>							
Series 2018A, Rural School Refunding Bonds	4,015,000	2.412%	7/3/2018	6/1/2026	\$ 1,845,000	\$ 570,000	\$ 1,275,000
Series 2018B, Rural School Bonds	9,510,000	3.204%	7/3/2018	7/1/2038	8,235,000	360,000	7,875,000
Series 2019, Rural School Refunding Bonds	15,445,000	2.984%	6/27/2019	6/30/2044	13,890,000	425,000	13,465,000
Series 2020, Rural School Refunding Bonds	16,725,000	2.120%	6/3/2020	6/1/2037	15,925,000	825,000	15,100,000
Series 2021 A, Rural High School Refunding Bonds (Trane)	1,180,000	0.8864%	5/19/2021	6/1/2031	985,000	105,000	880,000
Series 2021 B, Rural School Refunding Bonds (Trane)	1,550,000	0.8863%	5/19/2021	6/1/2031	1,300,000	135,000	1,165,000
Total Payable through Rural Debt Service Fund					\$ 42,180,000	\$ 2,420,000	\$ 39,760,000
Total Bonds Payable					\$ 56,870,000	\$ 3,150,000	\$ 53,720,000
TOTAL DEBT					\$ 59,410,919	\$ 3,516,620	\$ 55,894,299

Coffee County, Tennessee
Future General Debt Service Bond Requirements
For the Fiscal Year Ending June 30, 2024

Fiscal Year	G.O. Refunded Jail Bonds Series 2016	GO Refunded Jail Bonds Series 2021 C	Total Principal
2024	\$ 350,000	\$ 380,000	\$ 730,000
2025	355,000	400,000	755,000
2026	365,000	425,000	790,000
2027	370,000	440,000	810,000
2028	380,000	460,000	840,000
2029	385,000	490,000	875,000
2030	395,000	510,000	905,000
2031	400,000	355,000	755,000
2032	410,000	300,000	710,000
2033	420,000	310,000	730,000
2034	430,000	315,000	745,000
2035	440,000	325,000	765,000
2036	450,000	335,000	785,000
2037	460,000	345,000	805,000
2038	475,000	355,000	830,000
2039	485,000	365,000	850,000
2040	-	380,000	380,000
2041	-	390,000	390,000
2042	-	400,000	400,000
2043	-	415,000	415,000
2044	-	425,000	425,000
	\$ 6,570,000	\$ 8,120,000	\$ 14,690,000

Fiscal Year	G.O. Refunded Jail Bonds Series 2016	GO Refunded Jail Bonds Series 2021 C	Total Interest	Total P & I
2024	\$ 152,206	\$ 312,800	\$ 465,006	\$ 1,195,006
2025	145,206	293,800	439,006	1,194,006
2026	138,106	273,800	411,906	1,201,906
2027	130,806	252,550	383,356	1,193,356
2028	123,406	230,550	353,956	1,193,956
2029	115,806	207,550	323,356	1,198,356
2030	108,106	183,050	291,156	1,196,156
2031	99,713	157,550	257,263	1,012,263
2032	90,713	139,800	230,513	940,513
2033	81,488	130,800	212,288	942,288
2034	71,513	121,500	193,013	938,013
2035	61,300	112,050	173,350	938,350
2036	50,300	102,300	152,600	937,600
2037	39,050	92,250	131,300	936,300
2038	26,400	81,900	108,300	938,300
2039	13,338	71,250	84,588	934,588
2040	-	60,300	60,300	440,300
2041	-	48,900	48,900	438,900
2042	-	37,200	37,200	437,200
2043	-	25,200	25,200	440,200
2044	-	12,750	12,750	437,750
	\$ 1,447,456	\$ 2,947,850	\$ 4,395,306	\$ 19,085,306

Coffee County, Tennessee
Future Rural Debt Service Bond Requirements
For the Fiscal Year Ending June 30, 2024

	\$4,015,000	\$9,510,000	\$15,445,000	\$16,725,000	\$1,180,000	\$1,550,000	Total
	Rural School	Rural School	Rural School	Rural School	Rural High School	Rural School	Rural Debt
	Refunding Bonds	Bonds	Refunding Bonds	Refunding Bonds	Refunding Bonds	Refunding Bonds	Service Fund
	Series 2018 A	Series 2018 B	Series 2019	Series 2020	Series 2021 A	Series 2021 B	
Principal							
2024	\$ 570,000	\$ 360,000	\$ 425,000	\$ 825,000	\$ 105,000	\$ 135,000	\$ 2,420,000
2025	630,000	380,000	440,000	865,000	105,000	145,000	2,565,000
2026	645,000	400,000	460,000	910,000	115,000	150,000	2,680,000
2027	-	420,000	480,000	960,000	120,000	160,000	2,140,000
2028	-	440,000	505,000	1,005,000	125,000	165,000	2,240,000
2029	-	460,000	520,000	1,055,000	135,000	175,000	2,345,000
2030	-	480,000	550,000	1,110,000	135,000	180,000	2,455,000
2031	-	500,000	575,000	1,165,000	145,000	190,000	2,575,000
2032	-	520,000	600,000	1,215,000	-	-	2,335,000
2033	-	540,000	620,000	1,260,000	-	-	2,420,000
2034	-	560,000	645,000	1,310,000	-	-	2,515,000
2035	-	585,000	675,000	1,360,000	-	-	2,620,000
2036	-	610,000	700,000	1,415,000	-	-	2,725,000
2037	-	635,000	725,000	1,470,000	-	-	2,830,000
2038	-	660,000	755,000	-	-	-	1,415,000
2039	-	685,000	785,000	-	-	-	1,470,000
2040	-	-	820,000	-	-	-	820,000
2041	-	-	850,000	-	-	-	850,000
2042	-	-	885,000	-	-	-	885,000
2043	-	-	920,000	-	-	-	920,000
2044	-	-	955,000	-	-	-	955,000
Total Principal	\$ 1,845,000	\$ 8,235,000	\$ 13,890,000	\$ 15,925,000	\$ 985,000	\$ 1,300,000	\$ 42,180,000
Interest							
2024	\$ 79,350	\$ 340,400	\$ 568,675	\$ 704,300	\$ 49,250	\$ 65,000	\$ 1,806,975
2025	50,850	321,900	558,050	663,050	44,000	58,250	1,696,100
2026	19,350	302,400	536,050	619,800	38,750	51,000	1,567,350
2027	-	281,900	513,050	574,300	33,000	43,500	1,445,750
2028	-	260,400	489,050	526,300	27,000	35,500	1,338,250
2029	-	240,200	473,900	476,050	20,750	27,250	1,238,150
2030	-	221,400	447,900	423,300	14,000	18,500	1,125,100
2031	-	201,800	420,400	367,800	7,250	9,500	1,006,750
2032	-	181,400	397,400	321,200	-	-	900,000
2033	-	160,200	373,400	272,600	-	-	806,200
2034	-	138,200	348,600	222,200	-	-	709,000
2035	-	115,300	322,800	169,800	-	-	607,900
2036	-	91,400	295,800	115,400	-	-	502,600
2037	-	66,500	267,800	58,800	-	-	393,100
2038	-	40,600	238,800	-	-	-	279,400
2039	-	13,700	208,600	-	-	-	222,300
2040	-	-	177,200	-	-	-	177,200
2041	-	-	144,400	-	-	-	144,400
2042	-	-	110,400	-	-	-	110,400
2043	-	-	75,000	-	-	-	75,000
2044	-	-	38,200	-	-	-	38,200
Total Interest	\$ 149,550	\$ 2,977,700	\$ 7,005,475	\$ 5,514,900	\$ 234,000	\$ 308,500	\$ 16,190,125
Total P & I	\$ 1,994,550	\$ 11,212,700	\$ 20,895,475	\$ 21,439,900	\$ 1,219,000	\$ 1,608,500	\$ 58,370,125

**Coffee County, Tennessee
Future Note Requirements
For the Fiscal Year Ending June 30, 2024**

\$2,064,000 Capital Outlay Note General Debt Service Fund			
Fiscal Year	Principal	Interest	Total
2024	\$ 162,000	\$ 29,190	\$ 191,190
2025	164,000	26,338	190,338
2026	167,000	23,441	190,441
2027	170,000	20,493	190,493
2028	173,000	17,491	190,491
2029	176,000	14,438	190,438
2030	179,000	11,331	190,331
2031	183,000	8,164	191,164
2032	186,000	4,935	190,935
2033	189,000	1,654	190,654
	\$ 1,749,000	\$ 157,474	\$ 1,906,474

**Coffee County, Tennessee
Future Loan Requirements
For the Fiscal Year Ending June 30, 2024**

\$3,027,000 QSCB School Loan Rural Debt Service		\$280,819 Wayside Acres Water Waste Water Authority	
Fiscal Year	Principal	Fiscal Year	Principal
2024	\$ 204,620	2024	\$ 28,081
2025	188,880	2025	28,081
2026	188,880	2026	28,081
2027	207,473	2027	28,080
2028	2,066		
	\$ 791,919		\$ 112,324

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
40100 County Property Taxes						
40110	Current Property Tax	\$ 9,053,606	\$ 9,455,830	\$ 9,455,830	\$ 9,255,830	\$ 9,255,830
40120	Trustee's Collections - Prior Year	113,021	227,789	227,789	227,789	227,789
40125	Trustee's Collections - Bankruptcy	538	3,806	3,806	600	3,800
40130	Circuit Clerk/Clerk & Master Coll	35,483	97,597	97,597	97,597	66,540
40140	Interest & Penalty	45,803	74,898	74,898	62,827	67,311
40161	Payments in Lieu of Taxes - TVA	521	530	530	1,044	1,044
40162	Payments in Lieu of Taxes - Local Ut	12,542	13,517	13,517	13,517	13,517
40163	Payments in Lieu of Taxes - Other	163,424	167,807	167,807	142,496	167,807
Total County Property Taxes		\$ 9,424,939	\$ 10,041,774	\$ 10,041,774	\$ 9,801,700	\$ 9,803,638
40200 County Local Option Taxes						
40210	Local Option Sales Taxes	\$ 5,985,110	\$ 6,001,187	\$ 6,001,187	\$ 6,620,449	\$ 6,310,818
40275	Mixed Drink Tax	21,319	31,208	31,208	56,386	31,208
Total County Local Taxes		\$ 6,006,429	\$ 6,032,395	\$ 6,032,395	\$ 6,676,835	\$ 6,342,026
41100 Licenses and Permits						
41110	Marriage Licenses	\$ 2,242	\$ 2,200	\$ 2,200	\$ 1,856	\$ 2,200
Total Licenses and Permits		\$ 2,242	\$ 2,200	\$ 2,200	\$ 1,856	\$ 2,200
43500 Education Charges						
43513	Tuition - Summer School	\$ -	\$ -	\$ -	\$ -	\$ -
43570	Receipts From Individual Schools	77,600	63,957	63,957	63,957	63,957
43581-ESP	Community Service Fees	5,627	-	-	-	-
Total Education Charges		\$ 83,227	\$ 63,957	\$ 63,957	\$ 63,957	\$ 63,957
44100 Recurring Items						
44130	Sale of Materials and Supplies	\$ 2,976	\$ 3,500	\$ 3,500	\$ 800	\$ 3,500
44170	Miscellaneous Refunds	1,139	-	-	-	-
Total Recurring Items		\$ 4,114	\$ 3,500	\$ 3,500	\$ 800	\$ 3,500
44500 Nonrecurring Items						
44530	Sale of Equipment	\$ 55,428	\$ 25,715	\$ 25,715	\$ 8,525	\$ 25,715
44560	Damages Recovered from Individual	156	2,029	2,029	2,029	2,029
44570	Contributions & Gifts	214	411	411	-	-
44570-CCVA	Contributions & Gifts	1,571	1,000	1,000	-	1,000
44570-CFG	Contributions & Gifts	12,500	6,196	6,196	12,500	6,196
44570-CSHSH	Contributions & Gifts	-	1,332	1,332	-	-
44570-CFMT	Contributions & Gifts	-	8,396	8,396	-	-
44570-ESP	Contributions & Gifts	1,157	-	-	300	-
44570-FAMILY	Contributions & Gifts	20,170	13,500	13,500	28,000	13,500
44570-KOSS	Contributions & Gifts	-	2,571	2,571	-	2,571
44570-TNRMT	Contributions & Gifts	11,356	-	-	-	-
44570-WMAR	Contributions & Gifts	4,000	7,000	7,000	-	7,000
44990-EBB	Other Local Revenues	24,929	26,103	26,103	22,671	26,103
Total Nonrecurring Items		\$ 131,481	\$ 94,253	\$ 94,253	\$ 74,025	\$ 84,525
46500 State Education Funds						
46510	TN Invest. in Student Ach. (TISA)	\$ -	\$ -	\$ -	\$ -	\$ 30,723,307
46511	Basic Education Program (BEP)	23,487,750	23,814,000	23,814,000	24,106,500	-
46515	Early Childhood Education	654,025	654,025	654,025	654,025	-
46550	Driver Education	21,983	22,409	22,409	22,409	-
46590-BEP	BEP Salary	8,418	8,418	8,418	8,418	-

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
46500 State Education Funds (cont)					
46590-BRIDG Other State Education Funds	62,814	-	-	-	-
46590-STRAN Other State Education Funds	42,225	-	-	-	-
46590-STRM Other State Education Funds	90,499	-	-	-	-
46590-SUMMR Other State Education Funds	160,463	-	-	-	-
46591-CSH Coordinated School Health	83,203	75,231	84,931	85,000	-
46594-FRC Family Resource Centers	59,223	66,519	58,153	59,223	-
46610 Career Ladder Program	51,246	64,000	64,000	50,200	47,000
Total State Education Funds	\$ 24,721,850	\$ 24,704,601	\$ 24,705,936	\$ 24,985,775	\$ 30,770,307
46800 Other State Revenues					
46840 Alcoholic Beverage Tax	\$ 5,492	\$ 5,065	\$ 5,065	\$ 3,944	\$ 4,505
46851 State Revenue Sharing - T.V.A.	671,240	671,240	\$ 671,240	671,240	671,240
46980-SOTA State of the Arts Grant	34,700	-	\$ -	-	-
46981-SAFE Safe Schools	88,917	91,563	\$ 86,521	87,495	-
Total Other State Revenues	\$ 800,348	\$ 767,868	\$ 762,826	\$ 762,679	\$ 675,745
47000 Federal Through State					
47590-BRIDG Other Federal Thru State	\$ 25,656	\$ -	\$ -	\$ -	\$ -
47590-STRM Other Federal Thru State	36,964	-	-	-	-
47590-SUMMR Other Federal Thru State	65,541	-	-	-	-
Total Federal Through State	\$ 128,162	\$ -	\$ -	\$ -	\$ -
47000 Direct Federal Revenue					
47640 ROTC Reimbursement	\$ 46,269	\$ 55,005	\$ 55,005	\$ 60,006	\$ 60,000
Total Direct Federal Revenue	\$ 46,269	\$ 55,005	\$ 55,005	\$ 60,006	\$ 60,000
49000 Other Sources					
49600 Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
49700 Insurance Recovery	-	4,411	4,411	-	-
49800 Operating Transfers	288,622	167,320	167,320	167,320	93,311
Total Other Sources	\$ 288,622	\$ 171,731	\$ 171,731	\$ 167,320	\$ 93,311
TOTAL REVENUES	\$ 41,637,684	\$ 41,937,284	\$ 41,933,577	\$ 42,594,954	\$ 47,899,209

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
71100 Regular Instruction Program						
116	Teachers	\$ 11,424,689	\$ 12,728,489	\$ 12,728,489	\$ 12,325,079	\$ 14,208,884
116-BRIDG	Teachers Summer School	63,450	-	-	-	-
116-STRM	Teachers Summer School	10,800	-	-	-	-
116-SUMMR	Teachers Summer School	134,400	-	-	-	-
117	Career Ladder Program	27,139	37,000	37,000	21,369	25,000
128	Homebound Teachers	10,392	23,500	23,500	8,270	23,500
138-TECH-022	Instructional Computer Personnel	72,310	79,781	79,781	80,567	90,438
163	Educational Assistants	342,165	406,360	406,360	363,228	524,651
163-STRM	Educational Assistants Summer Sch	4,350	-	-	-	-
163-SUMMR	Educational Assistants Summer Sch	15,075	-	-	-	-
189-022	Other Salaries & Wages	3,863	4,085	4,085	2,306	84,000
189-EXPAY	Other Salaries & Wages-Extra Pay	406,976	-	435,000	394,041	-
195	Certified Substitute Teachers	25,639	65,271	65,271	57,093	82,677
198	Non-Certified Substitute Teachers	134,394	158,423	158,423	162,872	211,231
201	Social Security	697,884	832,234	807,234	749,881	939,916
201-BRIDG	Social Security Summer School	3,872	-	-	-	-
201-EXPAY	Social Security Extra Pay	23,996	-	26,970	23,279	-
201-STRM	Social Security Summer School	937	-	-	-	-
201-SUMMR	Social Security Summer School	9,017	-	-	-	-
201-TECH-022	Social Security	4,285	4,946	4,946	4,796	5,607
204	State Retirement	1,054,819	1,023,972	1,023,972	1,038,084	1,094,844
204-BRIDG	State Retirement Summer School	6,147	-	-	-	-
204-EXPAY	State Retirement Extra Pay	35,353	-	41,647	31,690	-
204-STRM	State Retirement Summer School	1,442	-	-	-	-
204-SUMMR	State Retirement Summer School	12,066	-	-	-	-
204-TECH-022	State Retirement	7,448	6,933	6,933	7,000	6,159
205	Vision Insurance	-	-	-	-	40,310
205-TECH-022	Vision Insurance	-	-	-	-	148
206	Life Insurance	17,989	19,580	19,580	17,906	19,796
206-TECH-022	Life Insurance	76	76	76	72	70
207	Medical Insurance	2,153,913	2,233,781	2,233,781	2,261,907	2,383,740
207-TECH-022	Medical Insurance	17,942	18,223	18,223	18,590	19,908
208	Dental Insurance	50,257	55,080	55,080	78,292	94,294
208-TECH-022	Dental Insurance	70	69	69	683	1,277
212	Employer Medicare	164,188	194,635	194,635	175,806	221,131
212-BRIDG	Employer Medicare Summer School	905	-	-	-	-
212-EXPAY	Employer Medicare Extra Pay	5,617	-	6,308	5,466	-
212-STRM	Employer Medicare Summer School	219	-	-	-	-
212-SUMMR	Employer Medicare Summer School	2,113	-	-	-	-
212-TECH-022	Employer Medicare	1,002	1,157	1,157	1,122	-
217	Retirement Hybrid Stabilization	85,270	110,429	110,429	53,241	107,170
217-EXPAY	Retirement Hybrid Stabilization Ext	3,116	-	3,500	1,775	-
336-TECH	Maintenance & Repair Services-Equ	700	1,561	6,561	6,561	1,561
399-SUMMR	Other Contracted Services	1,079	-	-	-	-
399-TECH	Other Contracted Services	-	46,000	46,000	46,000	46,000
429	Instructional Supplies & Materials	172,579	199,918	199,918	191,782	244,543
429-BRIDG	Instructional Supplies & Materials S	6,055	-	-	-	-
429-STRM	Instructional Supplies & Materials S	96,890	-	-	-	-
429-SUMMR	Instructional Supplies & Materials S	29,471	-	-	-	-
449	Textbooks	173,818	400,000	400,000	400,000	400,000
471-SUMMR	Software Summer School	1,043	-	-	-	-
499	Other Supplies & Materials	7,789	-	-	-	-
499-KOSS-111	Other Supplies & Materials	543	2,571	4,599	4,599	2,571
499-SUMMR	Other Supplies & Materials Summer	4,655	-	-	-	-
524-SOTA	In-service/Staff Development	1,105	-	-	-	-
599-FUND	Other Charges - Fund Raiser	30,832	36,214	36,214	36,214	36,214

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71100 Regular Instruction Program (cont)					
599-STRM Other Charges-Summer School	3,250	-	-	-	-
599-TCENT-02 Other Charges - Teacher Center	(26)	-	-	(16)	-
722 Regular Instruction Equipment	29,221	25,000	25,000	-	25,000
722-BAND-215 Regular Instruction Equipment-BAN	1,367	2,000	2,000	2,000	2,000
722-BAND-217 Regular Instruction Equipment-BAN	13,000	13,000	13,000	13,000	13,000
722-SOTA Regular Instruction Equipment-SOT	36,102	-	8,303	8,303	-
722-STRM Regular Instruction Equipment Sum	9,856	-	-	-	-
722-TECH Regular Instruction Equipment	81	159,628	159,628	159,628	159,628
Total Regular Instruction Program	\$ 17,654,993	\$ 18,889,916	\$ 19,393,672	\$ 18,752,484	\$ 21,115,269
71150 Alternative Instruction Program					
599 Other Charges	\$ 34,729	\$ 25,000	\$ 50,000	\$ 51,339	\$ 70,000
Total Alternative Instructive Program	\$ 34,729	\$ 25,000	\$ 50,000	\$ 51,339	\$ 70,000
71200 Special Education Program					
116 Teachers	\$ 1,836,572	\$ 2,066,043	\$ 2,066,043	\$ 1,902,255	\$ 2,423,160
117 Career Ladder Program	5,000	8,000	8,000	4,000	5,000
128 Homebound Teachers	983	5,500	5,500	15,240	15,000
163 Educational Assistants	317,736	389,984	389,984	378,531	450,752
171 Speech Pathologist	214,092	327,655	327,655	197,694	371,984
189 Other Salaries & Wages	56,325	60,153	60,153	65,021	69,226
189 EXPAY Other Salaries & Wages Extra Pay	124,667	-	144,000	138,716	-
195 Certified Substitute Teachers	793	6,960	6,960	1,720	8,835
198 Non-Certified Substitute Teachers	11,825	29,820	29,820	21,800	39,760
201 Social Security	142,013	179,435	179,435	151,584	209,790
201-EXPAY Social Security Extra Pay	7,432	-	8,928	8,302	-
204 State Retirement	219,497	222,205	235,597	208,296	220,609
204-EXPAY State Retirement Extra Pay	9,941	-	-	10,645	-
205 Vision Insurance	-	-	-	-	9,633
206 Life Insurance	4,366	4,838	4,838	4,461	4,844
207 Medical Insurance	490,641	533,241	533,241	550,017	607,168
208 Dental Insurance	11,595	13,620	13,620	20,584	21,516
212 Employer Medicare	33,257	41,965	41,965	35,528	49,064
212-EXPAY Employer Medicare Extra Pay	1,738	-	2,088	1,942	-
217 Retirement Hybrid Stabilization	12,012	19,617	19,617	9,635	17,110
217-EXPAY Retirement Hybrid Stabilization Ext	962	-	1,008	752	-
322 Evaluation and Testing	14,660	-	-	2,000	2,000
336 Maintenance & Repair Services-Equ	-	500	2,000	2,000	2,000
399 Other Contracted Services	-	-	-	-	-
429 Instructional Supplies & Materials	20,471	7,000	4,000	6,000	7,000
429-SUPPL Instructional Supplies & Materials	10,854	13,800	13,800	10,010	14,035
499 Other Supplies & Materials	7,516	5,500	7,000	10,000	7,000
599 Other Charges	833	1,000	1,000	1,000	1,000
725 Special Education Equipment	4,548	-	-	-	-
Total Special Education Program	\$ 3,560,327	\$ 3,936,836	\$ 4,106,252	\$ 3,757,733	\$ 4,556,485
71300 Career and Technical Education Program					
116 Teachers	\$ 1,141,127	\$ 1,272,640	\$ 1,272,640	\$ 1,246,930	\$ 1,390,526
117-217 Career Ladder Program	1,000	2,000	2,000	1,000	2,000
189 Other Salaries & Wages	115	-	-	-	-
189-EXPAY Other Salaries & Wages Extra Pay	32,580	-	36,000	30,973	-
195 Certified Substitute Teachers	3,310	3,492	3,492	1,720	4,465
198 Non-Certified Substitute Teachers	16,650	18,570	18,570	8,610	24,800
201 Social Security	67,393	80,396	80,396	71,291	88,151
201-EXPAY Social Security Extra Pay	1,918	-	2,232	1,843	-
204 State Retirement	107,132	105,232	105,232	100,020	102,760

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71300 Career and Technical Education Program (cont)						
204-EXPAY	State Retirement Extra Pay	2,905	-	3,348	2,475	-
205	Vision Insurance	-	-	-	-	3,705
206	Life Insurance	1,621	2,088	2,088	1,597	1,685
207	Medical Insurance	191,200	195,164	195,164	194,669	213,370
208	Dental Insurance	4,114	4,861	4,861	7,267	9,115
212	Employer Medicare	15,809	18,802	18,802	17,245	20,616
212-EXPAY	Employer Medicare Extra Pay	448	-	522	431	-
217	Retirement Hybrid Stabilization	5,447	6,562	6,562	4,532	7,169
217-EXPAY	Retirement Hybrid Stabilization Ex	179	-	252	119	-
335	Repairs and Maintenance Building	465	3,500	3,500	36,500	3,500
429	Instructional Supplies & Materials	23,499	21,086	31,086	31,086	21,086
429-SUPPL	Instructional Supplies & Materials	6,304	6,500	6,500	6,611	10,811
524	In-service/Staff Development	-	-	-	1,026	1,000
599	Other Charges	1,195	6,404	6,404	6,404	6,404
730	Vocational Equipment	22,733	16,000	261,169	261,169	16,000
Total Career and Tech Edu. Program		\$ 1,647,145	\$ 1,763,295	\$ 2,060,819	\$ 2,033,518	\$ 1,927,163
71400 Student Body Education Program						
189	Other Salaries & Wages	\$ 30,805	\$ 38,547	\$ 38,547	\$ 36,154	\$ 38,684
189-EBB-023	Other Salaries & Wages	13,023	14,740	14,740	13,988	14,740
201	Social Security	1,760	2,390	2,390	2,824	2,398
201-EBB-023	Social Security	766	914	914	825	914
204	State Retirement	2,201	3,084	3,084	3,706	2,634
204-EBB-023	State Retirement	1,042	1,179	1,179	1,054	1,004
212	Employer Medicare	412	559	559	660	561
212-EBB-023	Employer Medicare	179	214	214	193	214
599-EBB-023	Other Charges	11,442	14,000	14,000	10,098	15,000
Total Student Body Education Program		\$ 61,630	\$ 75,626	\$ 75,626	\$ 69,503	\$ 76,149
72110 Attendance						
105-022	Supervisor/Director	\$ 88,932	\$ 94,116	\$ 94,116	\$ 94,056	\$ 115,143
162-022	Clerical Personnel	51,917	46,893	46,893	46,896	51,826
189	Other Salaries & Wages	-	2,608	2,608	-	2,600
189-EXPAY	Other Salaries & Wages Extra Pay	3,000	-	3,000	3,000	-
201	Social Security	8,322	8,904	8,904	8,314	10,513
201-EXPAY	Social Security Extra Pay	174	-	186	175	-
204	State Retirement	11,731	10,750	10,750	10,518	11,548
204-EXPAY	State Retirement Extra Pay	230	-	279	205	-
205-022	Vision Insurance	-	-	-	-	264
206-022	Life Insurance	155	300	300	150	140
207-022	Medical Insurance	18,784	19,395	19,395	17,727	21,004
208-022	Dental Insurance	459	540	540	622	649
212	Employer Medicare	1,946	2,082	2,082	1,944	2,459
212-EXPAY	Employer Medicare Extra Pay	41	-	44	41	-
355-022	Travel	459	850	850	850	1,350
399-022	Other Contracted Services	19,115	32,810	32,810	46,254	59,572
499-022	Other Supplies & Materials	1,399	1,639	1,639	-	1,639
524-022	In-Service/Staff Development	1,616	5,330	5,330	5,330	5,830
599	Other Charges	194	1,150	1,150	-	1,150
704	Attendance Equipment	1,060	1,410	1,410	466	1,410
Total Attendance		\$ 209,534	\$ 228,777	\$ 232,286	\$ 236,548	\$ 287,098
72120 Health Services						
105	Supervisor/Director	\$ -	\$ -	\$ -	\$ -	\$ 68,330
105-CSH-022	Supervisor/Director	44,079	47,720	58,519	62,572	-
131	Medical Personnel	-	452,870	452,870	274,210	453,882

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72120 Health Services (cont)						
131-BRIDG	Medical Personnel Summer School	2,550	-	-	-	-
131-SUMMR	Medical Personnel Summer School	2,550	-	-	-	-
131-SPSVS	Medical Personnel	-	58,942	58,942	44,447	94,513
189	Other Salaries & Wages	13,384	25,000	25,000	16,727	25,000
189-EXPAY	Other Salaries & Wages Extra Pay	16,667	-	19,500	18,000	-
201	Social Security	820	29,628	29,628	16,749	33,927
201-BRIDG	Social Security Summer School	158	-	-	-	-
201-CSH-022	Social Security	2,266	2,959	3,628	3,324	-
201-EXPAY	Social Security Extra Pay	1,020	-	1,581	1,067	-
201-SPSVS	Social Security	-	3,654	3,654	2,447	5,860
201-SUMMR	Social Security Summer School	158	-	-	-	-
204	State Retirement	954	35,388	35,388	23,119	38,319
204-CSH-022	State Retirement	4,540	4,147	5,085	5,437	-
204-EXPAY	State Retirement Extra Pay	1,445	-	2,372	1,485	-
204-SPSVS	State Retirement	-	5,122	5,122	3,465	7,471
205	Vision Insurance	-	-	-	-	1,630
205-SPSVS	Vision Insurance	-	-	-	-	176
206	Life Insurance	1	718	718	625	913
206-CSH-022	Life Insurance	72	76	76	74	-
206-SPSVS	Life Insurance	-	76	76	126	140
207	Medical Insurance	236	90,505	90,505	78,590	97,272
207-CSH-022	Medical Insurance	12,512	12,908	14,289	14,044	-
207-SPSVS	Medical Insurance	-	6,439	6,439	16,530	17,350
208	Dental Insurance	(247)	2,724	2,724	2,275	2,842
208-CSH-022	Dental Insurance	67	69	69	967	-
208-SPSVS	Dental Insurance	(4)	352	352	567	391
212	Employer Medicare	192	6,929	6,929	3,941	7,935
212-BRIDG	Employer Medicare Summer School	37	-	-	-	-
212-CSH-022	Employer Medicare	530	692	831	780	-
212-EXPAY	Employer Medicare Extra Pay	239	-	370	250	-
212-SPSVS	Employer Medicare	-	855	855	617	1,370
212-SUMMR	Employer Medicare Summer School	37	-	-	-	-
217	Retirement Hybrid Stabilization	1,031	4,331	4,331	2,754	3,690
217-EXPAY	Retirement Hybrid Stabilization Ext	138	-	195	112	-
217-SPSVS	Retirement Hybrid Stabilization	46	-	-	-	2,000
355	Travel	39	2,489	2,489	500	2,989
499	Other Supplies & Materials	7,691	10,500	10,500	10,500	10,700
499-CSH	Other Supplies & Materials	487	200	200	200	-
499-SUMMR	Other Supplies & Materials Summer	480	-	-	-	-
524	In-Service/Staff Development	260	4,500	4,500	2,643	6,000
524-CSH	In-Service/Staff Development	1,935	2,000	1,500	1,500	-
599	Other Charges	591	3,500	3,500	876	4,300
599-504	Other Charges	1,680	5,000	5,000	-	5,000
599-CSH	Other Charges	16,715	4,529	803	803	-
599-CSHSH	Other Charges	-	1,332	1,332	-	-
Total Health Services		\$ 135,355	\$ 826,154	\$ 859,872	\$ 612,323	\$ 892,001
72130 Other Student Support						
117	Career Ladder Program	\$ 2,000	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,000
123	Guidance Personnel	462,721	708,488	708,488	690,622	829,366
123-SAFE-022	Guidance Personnel	47,401	50,665	30,338	50,564	-
124	Psychological Personnel	30,147	31,932	31,932	31,836	34,654
161	Secretary(s)	53,954	65,169	65,169	64,020	74,552
189-EXPAY	Other Salaries & Wages Extra Pay	24,658	-	28,500	25,950	-
201	Social Security	31,939	50,133	50,133	46,685	58,377
201-EXPAY	Social Security Extra Pay	1,457	-	1,767	1,546	-

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72130 Other Student Support (cont)					
201-SAFE-022 Social Security	2,577	3,141	1,881	2,556	-
204 State Retirement	50,176	66,119	66,119	64,824	69,482
204-EXPAY State Retirement Extra Pay	2,137	-	2,651	2,001	-
204-SAFE-022 State Retirement	4,882	4,403	2,636	4,101	-
205 Vision Insurance	-	-	-	-	2,668
206 Life Insurance	1,011	1,377	1,377	1,083	1,193
206-SAFE-022 Life Insurance	76	76	76	75	-
207 Medical Insurance	103,913	114,698	114,698	117,201	157,532
207-SAFE-022 Medical Insurance	10,433	10,445	11,476	11,358	-
208 Dental Insurance	2,822	4,200	4,200	2,664	3,573
208-SAFE-022 Dental Insurance	65	76	63	63	-
212 Employer Medicare	7,470	11,725	11,725	10,923	13,653
212-EXPAY Employer Medicare Extra Pay	341	-	413	362	-
212-SAFE-022 Employer Medicare	603	735	440	567	-
217 Retirement Hybrid Stabilization	2,513	4,948	4,948	2,412	3,510
217-EXPAY Retirement Hybrid Stabilization Ext	100	-	171	95	-
322 Evaluation & Testing	77,714	68,668	113,222	113,222	65,000
322-SPSVS Evaluation & Testing	1,446	3,000	3,000	1,500	3,000
355-023 Travel	-	2,315	2,315	929	2,815
399 Other Contracted Services	-	1,000	1,000	-	4,000
499-SUMMR Other Supplies and Materials Summ	3,378	-	-	-	-
524 In-Service/Staff Development	193	585	585	265	1,190
524-SAFE In-Service/Staff Development	456	500	500	500	-
599-SSS Other Charges	-	538	538	-	-
Total Other Student Support	\$ 926,582	\$ 1,207,935	\$ 1,263,360	\$ 1,249,923	\$ 1,327,565
72210 Regular Instruction Program Support					
105 Supervisor/Director	\$ 279,826	\$ 301,337	\$ 301,337	\$ 298,104	\$ 380,869
117 Career Ladder Program	2,000	5,000	5,000	2,000	3,000
129 Librarians	429,038	515,622	515,622	432,924	546,433
161 Secretary(s)	66,335	74,270	74,270	73,776	78,939
163 Educational Assistants	33,451	36,503	36,503	36,004	40,061
189 Other Salaries & Wages					74,801
189-EXPAY Other Salaries & Wages Extra Pay	23,430	-	33,000	31,080	-
201 Social Security	46,333	57,829	57,829	48,485	69,694
201-EXPAY Social Security Extra Pay	1,367	-	2,046	1,843	-
204 State Retirement	77,003	80,521	80,521	70,105	82,015
204-EXPAY State Retirement Extra Pay	2,123	-	3,201	2,572	-
205 Vision Insurance	-	-	-	-	2,816
206 Life Insurance	1,187	1,210	1,210	1,163	1,334
207 Medical Insurance	153,813	163,708	163,708	156,985	169,133
208 Dental Insurance	2,624	3,710	3,710	5,710	7,801
212 Employer Medicare	10,915	13,525	13,525	11,339	16,299
212-EXPAY Employer Medicare Extra Pay	320	-	479	431	-
217 Retirement Hybrid Stabilization	1,383	2,545	2,545	598	1,929
217-EXPAY Retirement Hybrid Stabilization Ext	72	-	198	27	-
355-022 Travel	191	300	300	300	800
355-DPDIR-02 Travel	1,488	1,450	1,450	1,450	1,950
355-DRELE-02 Travel	263	825	825	399	1,325
355-DRFED-02 Travel	-	195	195	-	695
355-DRSEC-02 Travel	1,019	1,430	1,430	448	1,930
355-ESL Travel	1,991	3,000	3,000	2,241	3,500
355-ITH Travel	2,563	4,800	4,800	4,586	5,300
429-ESL Instructional Supplies & Materials	1,600	1,600	1,600	-	1,600
432 Library Books	28,744	28,770	28,770	25,000	29,970
471 Software	6,866	6,800	8,300	8,300	8,300

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72210 Regular Instruction Program Support (cont)						
471-ESL	Software	4,000	4,000	4,000	4,250	4,500
499	Other Supplies and Materials	-	2,850	2,850	-	2,850
524	In-Service/Staff Development	493	5,000	5,000	500	5,000
524-DPDIR-02	In-Service/Staff Development (KS)	3,510	1,875	1,875	1,875	2,375
524-DRELE-02	In-Service/Staff Development (JS)	-	465	465	-	965
524-DRFED-02	In-Service/Staff Development (KRI)	-	425	425	220	925
524-DRSEC-02	In-Service/Staff Development (STE)	836	1,645	1,645	1,643	2,145
599	Other Charges	50	10,300	8,800	-	10,300
Total Regular Instruction Program Support		\$ 1,184,834	\$ 1,331,510	\$ 1,370,434	\$ 1,224,356	\$ 1,559,554
72220 Special Education Program Support						
105-022	Supervisor/Director	\$ 79,463	\$ 83,957	\$ 83,957	\$ 85,641	\$ 98,012
117-022	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
124	Psychological Personnel	210,833	224,109	224,109	219,756	242,576
161-022	Secretary(s)	22,253	24,503	24,503	24,012	25,689
189	Other Salaries & Wages	29,785	39,519	39,519	5,147	40,604
189-EXPAY	Other Salaries & Wages Extra Pay	8,925	-	12,000	9,600	-
201	Social Security	19,933	23,131	23,131	20,424	25,289
201-EXPAY	Social Security Extra Pay	520	-	744	571	-
204	State Retirement	29,436	30,370	30,370	27,360	29,149
204-EXPAY	State Retirement Extra Pay	713	-	1,116	636	-
206	Life Insurance	401	416	416	386	421
207	Medical Insurance	52,330	60,169	60,169	54,042	58,319
208	Dental Insurance	1,321	1,622	1,622	2,030	3,046
212	Employer Medicare	4,662	5,410	5,410	4,776	5,914
212-EXPAY	Employer Medicare Extra Pay	122	-	174	133	-
217	Retirement Hybrid Stabilization	1,079	1,224	1,224	598	804
217-EXPAY	Retirement Hybrid Stabilization Ext	30	-	72	17	-
307	Communication	1,667	1,700	1,700	908	2,200
336	Maintenance & Repair Services-Equ	2,631	6,500	6,500	5,707	6,500
355	Travel	3,360	6,150	6,150	3,323	6,150
399	Other Contracted Services	146,729	137,180	137,180	137,180	225,000
499	Other Supplies & Materials	6,493	7,448	6,748	6,748	6,748
524	In-Service/Staff Development	5,891	6,000	6,000	6,000	6,000
599	Other Charges	792	950	1,650	1,650	2,000
Total Special Education Program Support		\$ 630,367	\$ 661,357	\$ 675,463	\$ 617,646	\$ 785,420
72230 Career and Technical Education Program Support						
105-217	Supervisor/Director	\$ 64,502	\$ 68,208	\$ 68,208	\$ 68,208	\$ 79,575
189-EXPAY	Other Salaries & Wages Extra Pay	1,500	-	1,500	1,500	-
201-217	Social Security	3,844	4,229	4,229	4,452	4,934
201-EXPAY	Social Security Extra Pay	91	-	93	91	-
204-217	State Retirement	6,598	5,927	5,927	6,361	7,162
204-EXPAY	State Retirement Extra Pay	155	-	155	130	-
206-217	Life Insurance	76	76	76	75	70
212-217	Employer Medicare	944	989	989	1,041	1,154
212-EXPAY	Employer Medicare Extra Pay	21	-	22	21	-
307-217	Communication	1,180	2,012	2,012	2,012	2,200
355-217	Travel	158	1,100	1,100	1,100	1,600
524-217	In-Service/Staff Development	849	1,180	1,180	1,180	1,680
Total Career & Tech Education Program Support		\$ 79,916	\$ 83,721	\$ 85,490	\$ 86,173	\$ 98,374
72250 Technology						
105-TECH-022	Supervisor/Director	\$ 81,326	\$ 86,486	\$ 86,486	\$ 86,749	\$ 104,644
189-TECH-022	Other Salaries & Wages	134,442	148,227	148,227	147,724	163,080
189-EXPAY	Other Salaries & Wages Extra Pay	6,000	-	6,000	6,000	-

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FUND 141
STATEMENT OF ESTIMATED EXPENDITURES**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
72250 Technology (cont)					
201-TECH-022 Social Security	11,496	14,552	14,552	12,609	16,599
201-EXPAY Social Security Extra Pay	322	-	372	325	-
204-TECH-022 State Retirement	16,178	15,807	15,807	16,348	19,756
204-EXPAY State Retirement Extra Pay	418	-	480	402	-
205-TECH-022 Vision Insurance	-	-	-	-	887
206-TECH-022 Life Insurance	302	317	317	299	281
207-TECH-022 Medical Insurance	58,466	59,322	59,322	60,569	64,852
208-TECH-022 Dental Insurance	901	1,914	1,914	2,660	3,367
212-TECH-022 Employer Medicare	2,689	3,403	3,403	2,949	3,882
212-EXPAY Employer Medicare Extra Pay	75	-	87	76	-
217-TECH-022 Retirement Hybrid Stabilization	590	1,076	1,076	419	642
217-EXPAY Retirement Hybrid Stabilization Ext	21	-	36	14	-
336-TECH Maintenance & Repair Services-Equ	1,588	3,651	13,651	13,651	3,651
350-TECH-022 Internet Connectivity	60,787	77,804	86,804	86,804	77,804
355-TECH-022 Travel	8,693	9,816	9,816	9,816	10,316
399-TECH Other Contracted Services	8,000	15,985	20,985	20,985	15,985
471-TECH-022 Software	60,266	76,855	136,855	136,855	76,855
499-TECH Other Supplies & Materials	624	2,000	3,000	3,000	2,000
524-TECH-022 In-Service/Staff Development	1,805	7,129	7,129	7,129	15,629
722-TECH Regular Instruction Equipment	-	97,913	137,913	137,913	97,913
790-TECH Other Equipment	135,565	148,474	148,474	148,474	148,474
Total Technology	\$ 590,556	\$ 770,732	\$ 902,707	\$ 901,769	\$ 826,618
72310 Board of Education					
118-022 Secretary to Board	\$ 426	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
191-022 Board and Committee Member Fees	7,027	15,000	15,000	9,730	18,000
201-022 Social Security	291	992	992	446	1,178
204-022 State Retirement	38	90	90	-	-
205-022 Vision Insurance	-	-	-	-	4,125
207-022 Medical Insurance	159,917	208,647	208,647	184,893	208,647
208-022 Dental Insurance	5,670	8,212	8,212	8,212	4,909
210 Unemployment Compensation	3,625	20,000	20,000	334	20,000
212-022 Employer Medicare	98	232	232	126	276
217 Retirement Hybrid Stabilization	-	7	7	-	-
305-022 Audit Services	7,000	8,500	8,500	8,500	8,500
320-022 Dues & Memberships	10,664	12,485	12,485	17,135	25,000
320-SACS-217 Dues & Memberships	-	1,000	1,000	-	-
331-022 Legal Services	5,641	25,000	25,000	17,085	25,000
355-022 Travel	1,138	1,500	1,500	406	2,000
399-022 Other Contracted Services	8,205	18,000	18,000	25,536	25,000
471-022 Software	4,000	4,000	4,000	4,000	4,000
506-022 Liability Insurance	256,063	256,063	256,063	280,761	290,761
510-022 Trustee's Commission	298,989	353,777	353,777	323,350	353,777
513-022 Worker's Compensation Insurance	112,424	126,477	126,477	133,506	140,181
524-022 In-Service/Staff Development	16,784	20,625	20,625	20,625	21,125
599 Other Charges	15,843	31,600	31,600	29,078	38,600
599-CCVA Other Charges	1,003	1,069	1,069	599	1,069
599-FBALL Other Charges	3,600	6,585	6,585	4,600	-
599-OPEN-022 Other Charges	365	1,000	1,000	-	-
599-EXATH-21 Other Charges (CCMS Extra Athletic	11,676	11,676	11,761	11,761	22,500
599-EXATH-21 Other Charges (CHS Extra Athletics)	24,711	24,711	28,400	24,626	45,000
599-EXATH-21 Other Charges(CCVA Extra Athletics	-	250	250	250	250
599-VBALL Other Charges (Volleyball)	7,870	-	-	-	-
599-WRES Other Charges (Wrestling)	-	-	-	1,124	-
Total Board of Education	\$ 963,068	\$ 1,158,498	\$ 1,162,272	\$ 1,106,682	\$ 1,260,897

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FUND 141
STATEMENT OF ESTIMATED EXPENDITURES**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
72320 Director of Schools						
101-022	County Official/Administrative Office	\$ 131,819	\$ 138,110	\$ 138,110	\$ 133,010	\$ 137,395
117-022	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
161-022	Secretary(s)	40,854	43,082	43,082	42,744	47,373
162-022	Administrative Clerical	37,357	41,064	41,064	44,656	49,771
189-022	Other Salaries & Wages	25,319	42,000	42,000	9,694	25,000
189-EXPAY	Other Salaries & Wages Extra Pay	3,750	-	4,500	4,500	-
201-022	Social Security	12,337	16,446	16,446	12,912	16,935
201-EXPAY	Social Security Extra Pay	220	-	279	267	-
204-022	State Retirement	18,630	17,337	17,337	17,612	19,226
204-EXPAY	State Retirement Extra Pay	286	-	419	327	-
205-022	Vision Insurance	-	-	-	-	477
206-022	Life Insurance	227	228	228	224	211
207-022	Medical Insurance	22,609	21,156	21,156	20,527	18,031
208-022	Dental Insurance	454	569	569	1,273	1,553
212-022	Employer Medicare	3,227	3,846	3,846	3,148	3,778
212-EXPAY	Employer Medicare Extra Pay	51	-	65	62	-
217-022	Retirement Hybrid Stabilization	561	682	682	390	962
217-EXPAY	Retirement Hybrid Stabilization Extra Pay	11	-	27	14	-
307	Communication	28,562	20,800	20,800	14,892	20,800
320-022	Dues & Memberships	5,399	5,750	5,750	258	5,750
336	Maintenance & Repair Services-Equipment	5,585	10,200	10,200	10,200	10,200
348-022	Postal Charges	3,162	6,481	6,481	3,855	6,481
355-022	Travel	-	7,880	7,880	176	7,880
435-022	Office Supplies	6,028	7,000	7,000	4,000	7,000
524-022	In-Service/Staff Development	5,729	4,800	4,800	4,800	4,800
Total Director of Schools		\$ 353,176	\$ 388,431	\$ 393,721	\$ 330,541	\$ 384,622
72410 Office of the Principal						
104	Principals	\$ 806,295	\$ 845,928	\$ 845,928	\$ 851,292	\$ 953,193
104-BRIDG	Principals Summer School	3,900	-	-	-	-
104-SUMMR	Principals Summer School	3,900	-	-	-	-
117	Career Ladder Program	5,000	10,000	10,000	5,000	7,000
119	Accountants/Bookkeepers	88,521	104,716	104,716	99,552	116,090
139	Assistant Principals	888,790	984,739	984,739	975,948	1,131,863
161	Secretary(s)	349,789	418,086	418,086	391,476	454,981
161 SUB	Secretary(s) Sub	6,754	10,000	10,000	2,160	10,000
161-SUMMR	Secretary(s) Summer School	1,275	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	59,821	-	75,000	56,850	-
201	Social Security	124,054	146,535	146,535	135,682	165,114
201-BRIDG	Social Security Summer School	242	-	-	-	-
201-EXPAY	Social Security Extra Pay	3,473	-	4,650	3,330	-
201 SUB	Social Security Sub Secretary	352	620	620	70	620
201-SUMMR	Social Security Summer School	321	-	-	-	-
204	State Retirement	190,259	178,373	178,373	190,719	234,727
204-BRIDG	State Retirement Summer School	402	-	-	-	-
204-EXPAY	State Retirement Extra Pay	4,947	-	6,975	4,519	-
204-SUMMR	State Retirement Summer School	465	-	-	-	-
204-SUB	State Retirement Sub Secretary	14	869	869	-	900
205	Vision Insurance	-	-	-	-	6,224
206	Life Insurance	3,069	3,100	3,100	3,029	2,878
207	Medical Insurance	407,259	415,248	415,248	420,868	455,047
208	Dental Insurance	9,112	11,384	11,384	17,429	20,660
212	Employer Medicare	29,012	34,270	34,270	31,732	38,760
212-BRIDG	Employer Medicare Summer School	56	-	-	-	-
212-EXPAY	Employer Medicare Extra Pay	812	-	1,088	778	-
212 SUB	Employer Medicare Sub Secretary	97	145	145	31	145

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FUND 141
STATEMENT OF ESTIMATED EXPENDITURES**

		2022	2023		2024	
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
72410 Office of the Principal (cont)						
212-SUMMR	Employer Medicare Summer School	75	-	-	-	-
217	Retirement Hybrid Stabilization	10,761	11,084	11,084	6,772	8,998
217-EXPAY	Retirement Hybrid Stabilization Ext	389	-	450	211	-
217-SUB	Retirement Hybrid Stabilization Sec	3	75	75	-	-
307	Communication	64,228	63,600	63,600	39,096	65,000
307 FAX	Communication Fax	1,442	-	-	-	-
355	Travel	4,172	4,025	4,025	4,025	4,525
435	Office Supplies	4,774	5,550	5,550	4,750	5,550
524	In-Service/Staff Development	300	500	500	-	1,000
Total Office of the Principal		\$ 3,074,130	\$ 3,248,847	\$ 3,337,010	\$ 3,245,319	\$ 3,683,275
72510 Fiscal Services						
105-022	Supervisor/Director	\$ 71,091	\$ 75,702	\$ 75,702	\$ 75,138	\$ 89,990
119-022	Accountants/Bookkeepers	191,450	231,810	231,810	254,576	266,538
189-EXPAY	Other Salaries & Wages Extra Pay	8,250	-	9,000	9,900	-
201-022	Social Security	15,283	19,066	19,066	18,897	22,105
201-EXPAY	Social Security Extra Pay	486	-	558	582	-
204-022	State Retirement	16,119	19,079	19,079	21,550	26,310
204-EXPAY	State Retirement Extra Pay	501	-	837	659	-
205-022	Vision Insurance	-	-	-	-	1,170
206-022	Life Insurance	447	504	504	473	421
207-022	Medical Insurance	47,999	51,331	51,331	54,430	57,065
208-022	Dental Insurance	1,026	1,055	1,055	2,868	3,337
212-022	Employer Medicare	3,574	4,459	4,459	4,419	5,170
212-EXPAY	Employer Medicare Extra Pay	114	-	131	136	-
217-022	Retirement Hybrid Stabilization	2,269	2,570	2,570	1,766	2,118
217-EXPAY	Retirement Hybrid Stabilization Ext	62	-	90	52	-
355-022	Travel	-	315	315	56	315
399-022	Other Contracted Services	35,016	45,400	45,400	34,957	55,000
471-022	Software	-	400	400	-	400
499-022	Other Supplies & Materials	1,129	2,375	2,375	2,375	2,375
524-022	In-Service/Staff Development	469	2,115	2,115	531	2,115
701-022	Administration Equipment	3,018	2,726	2,726	2,143	2,726
Total Fiscal Services		\$ 398,303	\$ 458,907	\$ 469,523	\$ 485,509	\$ 537,154
72610 Operation of Plant						
166	Custodial Personnel	\$ 623,280	\$ 874,088	\$ 874,088	\$ 792,968	\$ 1,123,388
166-SUMMR	Custodial Personnel Summer School	2,550	-	-	-	-
189	Other Salaries & Wages	607	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	34,307	-	45,000	41,100	-
201	Social Security	37,183	54,193	54,193	46,966	69,650
201-EXPAY	Social Security Extra Pay	2,084	-	2,790	2,511	-
201-SUMMR	Social Security Summer School	158	-	-	-	-
204	State Retirement	38,308	52,606	52,606	52,028	77,733
204-EXPAY	State Retirement Extra Pay	2,132	-	4,185	2,711	-
205	Vision Insurance	-	-	-	-	4,742
206	Life Insurance	1,618	2,495	2,495	1,789	2,246
207	Medical Insurance	179,404	214,412	214,412	208,241	225,353
208	Dental Insurance	5,233	6,894	6,894	5,829	5,449
212	Employer Medicare	8,696	12,674	12,674	10,984	16,289
212-EXPAY	Employer Medicare Extra Pay	487	-	653	238	-
212-SUMMR	Employer Medicare Summer School	37	-	-	-	-
217	Retirement Hybrid Stabilization	4,306	4,384	4,384	4,012	5,783
217-EXPAY	Retirement Hybrid Stabilization Ext	287	-	450	238	-
329	Laundry Services	5,525	10,500	10,500	7,675	10,500
415	Electricity	996,584	1,083,398	1,083,398	1,078,326	1,293,991

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FUND 141
STATEMENT OF ESTIMATED EXPENDITURES**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
72610 Operation of Plant (cont)						
434	Natural Gas	82,193	63,639	63,639	72,081	90,145
454	Water and Sewer	81,490	88,402	88,402	95,924	105,516
499	Other Supplies & Materials	107,138	120,000	120,000	150,000	150,000
524	In-Service/Staff Development	-	-	-	914	1,500
Total Operation of Plant		\$ 2,213,607	\$ 2,587,687	\$ 2,640,765	\$ 2,574,534	\$ 3,182,287
72620 Maintenance of Plant						
105-022	Supervisor/Director	\$ 56,183	\$ 61,929	\$ 61,929	\$ 61,380	\$ 69,151
167-022	Maintenance Personnel	309,736	394,751	394,751	378,537	410,390
189-022	Other Salaries & Wages	-	-	-	-	-
189-EXPAY	Other Salaries & Wages Extra Pay	14,700	-	16,500	14,400	-
201-022	Social Security	21,655	28,314	28,314	26,942	29,732
201-EXPAY	Social Security Extra Pay	882	-	1,023	863	-
204-022	State Retirement	22,095	28,124	28,124	26,990	35,387
204-EXPAY	State Retirement Extra Pay	890	-	1,535	887	-
205-022	Vision Insurance	-	-	-	-	2,223
206-022	Life Insurance	680	680	680	708	842
207-022	Medical Insurance	70,483	72,764	72,764	72,764	80,279
208-022	Dental Insurance	1,803	3,170	3,170	2,421	3,208
212-022	Employer Medicare	5,064	6,622	6,622	6,300	6,953
212-EXPAY	Employer Medicare Extra Pay	206	-	239	202	-
217-022	Retirement Hybrid Stabilization	2,020	2,605	2,605	1,437	2,469
217-EXPAY	Retirement Hybrid Stabilization Ext	85	-	99	49	-
307-022	Communication	3,092	3,000	3,000	1,620	3,000
335	Maintenance & Repair Services-Buil	48,936	4,554	172,031	25,194	4,554
336	Maintenance & Repair Services-Equ	18,034	20,382	20,382	16,037	20,382
355	Travel	1,150	-	-	-	1,500
399	Other Contracted Services	108,287	87,237	87,237	87,237	87,237
499	Other Supplies & Materials	143,803	138,141	138,141	138,141	138,141
499-FIELD-215	Other Supplies & Materials	2,000	2,000	2,000	2,000	2,000
499-PEST	Other Supplies & Materials	18,908	22,482	22,482	7,050	22,482
499-TRNMT	Other Supplies & Materials (CCRA R	11,356	-	-	-	-
524-022	In-Service/Staff Development	774	2,500	2,500	6,000	3,500
701-SAFE-217	Administration Equipment	22,424	22,496	41,084	41,084	22,496
717	Maintenance Equip.	16,421	41,500	41,500	41,500	41,500
Total Maintenance of Plant		\$ 901,666	\$ 943,250	\$ 1,148,712	\$ 959,744	\$ 987,427
72710 Transportation						
105-022	Supervisor/Director	\$ 77,076	\$ 82,066	\$ 82,066	\$ 82,145	\$ 100,004
142-022	Mechanic(s)	112,637	162,434	162,434	142,368	231,711
142 OT	Mechanic(s) Overtime	7,241	-	-	-	-
146-022	Bus Drivers	627,623	703,798	703,798	727,766	856,244
146-SPSVS-022	Bus Drivers	249,167	311,776	311,776	267,147	325,199
146-STRAN	Bus Drivers Summer Transportation	23,760	-	-	-	-
162-022	Clerical Personnel	42,653	56,642	56,642	54,828	58,636
189-022	Other Salaries & Wages	9,088	8,478	8,478	15,450	17,964
189-EXPAY	Other Salaries & Wages Extra Pay	87,000	-	91,500	81,900	-
189-STRAN	Other Salaries & Wages Summer Tra	3,200	-	-	-	-
201-022	Social Security	48,400	62,832	62,832	55,592	78,403
201-EXPAY	Social Security Extra Pay	5,002	-	5,673	4,648	-
201 OT	Social Security OT	448	-	-	-	-
201-SPSVS-022	Social Security	14,626	19,330	19,330	15,387	20,162
201-STRAN	Social Security Summer Transporta	1,554	-	-	-	-
204-022	State Retirement	57,941	75,383	75,383	68,404	88,329
204-EXPAY	State Retirement Extra Pay	5,319	-	8,510	5,280	-
204 OT	State Retirement OT	362	-	-	-	-

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	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
72710 Transportation (cont)					
204-SPSVS-02 State Retirement	12,552	14,809	14,809	13,595	17,561
204-STRAN State Retirement Summer Transport	2,081	-	-	-	-
205-022 Vision Insurance	-	-	-	-	8,299
205-SPSVS-02 Vision Insurance	-	-	-	-	2,519
206-022 Life Insurance	2,651	4,763	4,763	2,655	4,423
206-SPSVS-02 Life Insurance Special Services	780	-	-	746	913
207-022 Medical Insurance	376,166	524,753	524,753	401,132	434,975
207-SPSVS-02 Medical Insurance Special Services	96,028	-	-	96,122	105,439
208-022 Dental Insurance	11,490	23,371	23,371	13,701	15,213
208-SPSVS-02 Dental Insurance Special Services	745	-	-	2,802	3,385
212-022 Employer Medicare	11,564	14,695	14,695	13,269	18,336
212-EXPAY Employer Medicare Extra Pay	1,191	-	1,327	1,109	-
212 OT Employer Medicare OT	105	-	-	-	-
212-SPSVS-02 Employer Medicare	3,421	4,521	4,521	3,598	4,715
212-STRAN Employer Medicare Summer Transport	364	-	-	-	-
217-022 Retirement Hybrid Stabilization	6,210	8,120	8,120	4,440	7,669
217-EXPAY Retirement Hybrid Stabilization Ext	603	-	650	377	-
217-SPSVS-02 Retirement Hybrid Stabilization	604	3,292	3,292	253	1,674
307-022 Communication	2,212	3,200	3,200	876	3,200
329-022 Laundry Services	2,703	6,500	6,500	3,781	6,500
335-022 Maintenance and Repair Services-B	-	602	602	-	602
355-022 Travel	476	1,800	1,800	500	1,800
399-022 Other Contracted Services	14,725	14,995	14,995	12,858	14,995
412-022 Diesel Fuel	258,645	250,000	250,000	280,170	386,463
412-STRAN Diesel Fuel Summer Transportation	11,266	-	-	-	-
425-022 Gasoline	23,772	35,000	35,000	26,856	35,000
435-022 Office Supplies	1,251	1,425	1,425	1,425	1,425
450-022 Tires & Tubes	28,433	30,000	30,000	30,000	30,000
453-022 Vehicle Parts	129,777	127,000	127,000	127,000	127,000
471-022 Software	3,050	3,050	3,050	3,050	3,050
499-022 Other Supplies and Materials	12,039	8,900	8,900	8,900	8,900
524-022 In-Service/Staff Development	2,741	1,100	1,100	1,100	1,600
599-022 Other Charges	19,783	17,323	17,323	17,323	17,323
729-022 Transportation Equipment	121,975	-	-	-	-
Total Transportation	\$ 2,532,498	\$ 2,581,957	\$ 2,689,616	\$ 2,588,551	\$ 3,039,632
73100 Food Service					
189-EXPAY Other Salaries & Wages Extra Pay	70,500	-	79,500	71,400	-
201-EXPAY Social Security Extra Pay	4,371	-	4,929	4,427	-
204-EXPAY State Retirement Extra Pay	3,492	-	5,565	3,826	-
212-EXPAY Employer Medicare Extra Pay	1,022	-	1,153	1,035	-
217-EXPAY Retirement Hybrid Stabilization Ext	330	-	477	254	-
422-BRIDG Food Supplies Summer School	697	-	-	-	-
422-SUMMR Food Supplies Summer School	1,702	-	-	-	-
Total Food Service	\$ 82,114	\$ -	\$ 91,624	\$ 80,942	\$ -
73300 Community Services					
189 Other Salaries & Wages	5,118	8,005	8,005	8,548	9,695
189-CFMT-022 Other Salaries & Wages	4,250	7,650	7,650	-	-
189-BONNA Other Salaries & Wages	(6,300)	-	-	-	-
189-ESP Other Salaries & Wages	10,255	-	-	-	-
189-EXPAY Other Salaries & Wages Extra Pay	26,100	-	28,000	25,950	-
189-FRC-022 Other Salaries & Wages	47,147	50,949	50,500	50,450	54,419
189-TRAFF Other Salaries & Wages	6,392	8,233	8,233	6,891	11,588
201 Social Security	370	496	496	467	601
201-CFMT Social Security	251	474	474	-	-

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES**

		2022	2023			2024
		Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
73300 Community Services (cont)						
201-ESP	Social Security	630	-	-	-	-
201-EXPAY	Social Security Extra Pay	1,586	-	1,736	1,563	-
201-FRC-022	Social Security	2,579	3,159	3,030	2,776	3,374
201-TRAFF	Social Security	393	510	510	424	718
204	State Retirement	459	720	720	640	873
204-CFMT	State Retirement	388	689	689	-	-
204-ESP	State Retirement	203	-	-	-	-
204-EXPAY	State Retirement Extra Pay	56	-	405	118	-
204-FRC-022	State Retirement	3,305	4,585	2,778	3,970	3,706
204-TRAFF	State Retirement	407	741	741	452	730
205-FRC-022	Vision Insurance	-	-	-	-	185
206-FRC-022	Life Insurance	77	76	76	75	70
207-022	Medical Insurance	8,568	8,654	8,654	8,831	9,425
207-ESP	Medical Insurance	176	-	-	-	-
208	Dental Insurance	21	-	-	-	-
208-ESP	Dental Insurance	2	-	-	-	-
208-FRC-022	Dental Insurance	185	158	158	579	520
212	Employer Medicare	86	-	-	-	141
212 BONNA	Employer Medicare	-	116	116	-	-
212-CFMT-022	Employer Medicare	59	111	111	-	-
212-ESP	Employer Medicare	147	-	-	-	-
212-EXPAY	Employer Medicare Extra Pay	376	-	406	374	-
212-FRC-022	Employer Medicare	603	739	732	649	789
212-TRAFF	Employer Medicare	92	119	119	99	168
217	Retirement Hybrid Stabilization	80	168	168	76	211
217-CFMT	Retirement Hybrid Stabilization	30	161	161	-	-
217-ESP	Retirement Hybrid Stabilization	28	-	-	-	-
217-EXPAY	Retirement Hybrid Stabilization Ext	60	-	405	17	-
217-FRC-022	Retirement Hybrid Stabilization	938	1,070	1,005	570	1,078
217-TRAFF	Retirement Hybrid Stabilization	48	173	173	36	229
307	Communication	219	-	-	616	1,000
355	Travel	-	1,100	1,100	-	1,600
355-ESP	Travel	69	-	-	-	-
355-FRC	Travel	1,398	1,000	945	945	1,545
399	Other Contracted Services	5,762	5,514	5,514	-	5,514
499-CFG	Other Supplies and Materials	7,934	6,196	16,958	16,958	-
499-FRC	Other Supplies and Materials	2,992	3,400	-	-	1,500
524-FRC	In-Service/Staff Development	-	500	-	-	500
599-ESP	Other Charges	340	-	-	-	-
599-FAMILY	Other Charges	4,630	13,500	58,269	58,269	13,500
599-FRC	Other Charges	-	1,953	-	-	1,953
599-WMART	Other Charges	4,953	-	3,177	3,177	-
Total Community Services		\$ 143,460	\$ 130,918	\$ 212,212	\$ 193,522	\$ 125,631
73400 Early Childhood Education						
116	Teachers	395,748	414,400	414,400	422,163	460,576
163	Educational Assistants	121,801	146,820	146,820	133,728	162,995
189-023	Other Salaries & Wages	22,918	28,978	28,978	21,864	54,539
189-EXPAY	Other Salaries & Wages Extra Pay	25,920	-	28,000	22,920	-
195	Certified Substitute Teachers	340	2,138	2,138	425	2,755
198	Non-Certified Substitute Teachers	3,490	5,610	5,610	1,995	7,520
201	Social Security	31,531	37,073	37,073	33,730	42,680
201-EXPAY	Social Security Extra Pay	1,547	-	1,736	1,362	-
204	State Retirement	50,149	47,418	47,418	46,653	53,948
204-EXPAY	State Retirement Extra Pay	2,025	-	2,884	1,731	-
205	Vision Insurance	-	-	-	-	2,371

**GENERAL PURPOSE SCHOOL FUND
FUND 141
STATEMENT OF ESTIMATED EXPENDITURES**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
73400 Early Childhood Education (cont)					
206 Life Insurance	1,080	1,558	1,558	1,067	1,053
207 Medical Insurance	135,740	137,758	137,758	140,240	149,911
208 Dental Insurance	3,094	3,915	3,915	5,661	7,086
212 Employer Medicare	7,380	8,670	8,670	7,888	9,982
212-EXPAY Employer Medicare Extra Pay	362	-	406	319	-
217 Retirement Hybrid Stabilization	668	2,483	2,483	473	2,014
217-EXPAY Retirement Hybrid Stabilization Ext	89	-	144	58	-
307 Communication	1,785	1,820	1,820	1,524	1,820
429 Instructional Supplies and Materials	49	4,620	4,620	3,474	4,620
429-SUPPL Instructional Supplies and Materials	2,054	1,925	1,925	1,925	3,150
499 Other Supplies and Materials	2,325	2,500	2,500	-	2,500
524 In-Service/Staff Development	275	2,150	2,150	462	2,650
Total Early Childhood Education	\$ 810,370	\$ 849,836	\$ 883,006	\$ 849,662	\$ 972,169
76100 Regular Capital Outlay					
711 Furniture and Fixtures	199,434	400,000	400,000	400,000	400,000
799 Other Capital Outlay	561,668	200,000	200,000	200,000	200,000
Total Regular Capital Outlay	\$ 761,102	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
82130 Principal on Debt					
620-022 Debt Service Contribution to Primary	\$ 361,050	\$ 364,370	\$ 364,370	\$ 350,500	\$ 354,250
Total Principal on Debt	\$ 361,050	\$ 364,370	\$ 364,370	\$ 350,500	\$ 354,250
TOTAL EXPENDITURES	\$ 39,310,512	\$ 43,113,562	\$ 45,068,810	\$ 42,958,819	\$ 48,649,041
NET CHANGE IN FUND BALANCE				\$ (363,865)	\$ (749,832)
FUND BALANCE JULY 1,				\$ 14,152,549	\$ 13,788,684
FUND BALANCE JUNE 30,				\$ 13,788,684	\$ 13,038,851
FUND BALANCE DETAIL					
Assigned, Restricted for Education					\$4,772,051
Budget Assigned, Restricted					\$0
Unassigned Fund Balance					\$9,016,632
Budget Unassigned					(\$749,832)
TOTAL FUND BALANCE					\$13,038,851

**CENTRAL CAFETERIA SCHOOL FUND
FUND 143
STATEMENT OF ESTIMATED REVENUE
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
EDUCATION CHARGES					
43521 Lunch Payments - Children	\$ -	\$ 415,000	\$ 415,000	\$ 408,834	\$ 410,000
43522 Lunch Payments - Adults	41,760	40,000	40,000	50,899	52,000
43523 Income from Breakfast	100	60,000	60,000	60,949	62,000
43525 A La Carte Sales	163,098	175,000	175,000	191,095	192,000
TOTAL EDUCATION CHARGES	\$ 204,958	\$ 690,000	\$ 690,000	\$ 711,777	\$ 716,000
RECURRING ITEMS					
44110 Investment Income	\$ 1,106	\$ 1,600	\$ 1,600	\$ 1,200	\$ 1,200
44130 Sale of Materials & Supplies	-	-	-	-	-
44170 Miscellaneous Refunds	-	-	-	-	-
TOTAL RECURRING ITEMS	\$ 1,106	\$ 1,600	\$ 1,600	\$ 1,200	\$ 1,200
NONRECURRING ITEMS					
44530 Sale of Equipment	\$ 865	\$ 1,000	\$ 1,000	\$ 65	\$ -
44570 Contributions & Gifts	-	-	-	-	-
TOTAL NONCURREING ITEMS	\$ 865	\$ 1,000	\$ 1,000	\$ 65	\$ -
STATE EDUCATION FUNDS					
46520 School Food Service	\$ 25,181	\$ 22,000	\$ 22,000	\$ 22,670	\$ 22,000
TOTAL STATE EDUCATION FUNDS	\$ 25,181	\$ 22,000	\$ 22,000	\$ 22,670	\$ 22,000
OTHER STATE REVENUES					
46980 Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE EDUCATION FUNDS	\$ -				
FEDERAL THROUGH STATE					
47111 USDA School Lunch Program	\$ -	\$ 1,260,000	\$ 1,260,000	\$ 1,483,635	\$ 1,500,000
47112 USDA Commodities	196,691	207,323	207,323	207,323	213,989
47113 USDA Breakfast	-	500,000	500,000	492,140	495,000
47114 USDA Other	3,358,937	30,000	30,000	126,552	35,000
TOTAL FEDERAL THROUGH STATE	\$ 3,555,628	\$ 1,997,323	\$ 1,997,323	\$ 2,309,650	\$ 2,243,989
OTHER SOURCES (NON-REVENUE)					
49700 Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES	\$ -				
TOTAL REVENUES CENTRAL CAFETERIA	\$ 3,787,738	\$ 2,711,923	\$ 2,711,923	\$ 3,045,362	\$ 2,983,189

CENTRAL CAFETERIA SCHOOL FUND
FUND 143
STATEMENT OF APPROPRIATIONS AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

	2022	2023			2024
	Audited Actual	Original Budget	Amended Budget	Estimated Budget	Approved Budget
Food Service					
105 Supervisor/Director	\$ 75,200	\$ 80,288	\$ 80,288	\$ 80,231	\$ 97,300
119 Accountants/Bookkeepers	33,341	37,462	37,462	38,010	42,500
165 Cafeteria Personnel	810,833	923,200	923,200	914,526	1,030,300
189 Other Salaries & Wages	5,654	8,000	8,000	5,484	7,000
201 Social Security	53,629	65,100	65,100	63,486	72,600
204 State Retirement	52,802	61,500	61,500	60,393	62,000
205 Vision Insurance	-	-	-	-	4,400
206 Life Insurance	2,798	4,000	4,000	2,825	2,900
207 Medical Insurance	294,632	320,000	320,000	317,876	367,500
208 Dental Insurance	13,783	18,000	18,000	17,706	11,200
212 Employer Medicare	12,546	15,300	15,300	14,000	17,000
217 Retirement-Hybrid Stabilization	3,641	5,000	5,000	3,942	9,800
307 Communication	524	600	600	595	600
336 Maintenance & Repair-Equipment	25,686	30,000	30,000	30,000	35,000
355 Travel	2,699	4,000	4,000	2,538	4,000
399 Other Contracted Services	19,899	21,000	21,000	30,000	25,000
421 Food Preparation Supplies	108,737	120,000	120,000	118,649	125,000
422 Food Supplies	1,144,732	1,200,000	1,200,000	1,175,700	1,500,000
435 Office Supplies	2,312	5,000	5,000	2,500	4,000
469 Commodities-USDA	196,691	207,323	207,323	207,323	213,989
499 Other Supplies & Materials	2,843	6,000	6,000	5,600	6,000
524 In-Service/Staff Development	3,116	6,000	6,000	4,000	6,000
599 Other Charges	3,673	5,000	5,000	3,500	4,000
710 Food Service Equipment	19,395	50,000	50,000	2,500	50,000
Total Food Services	\$ 2,889,166	\$ 3,192,773	\$ 3,192,773	\$ 3,101,384	\$ 3,698,089
NET CHANGE IN FUND BALANCE				\$ (56,022)	\$ (714,900)
FUND BALANCE JULY 1,				\$ 1,979,228	\$ 1,923,206
FUND BALANCE JUNE 30,				\$ 1,923,206	\$ 1,208,306