

MORGAN COUNTY TENNESSEE

2022-2023



THE TAX LEVY & APPROPRIATING RESOLUTIONS

JULY 1, 2022 - JUNE 30, 2023





Jason E. Mumpower
Comptroller

August 19, 2022

Honorable Brian Langley, County Executive
and Honorable Board of Commissioners
Morgan County
PO Box 387
Wartburg, TN 37887-0387

Dear Mr. Langley and Board of Commissioners:

This letter acknowledges receipt of a certified copy of the fiscal year 2023 budget.

We have reviewed the budget and have determined that projected revenues and other available funds are sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received. With regard to programs included in the budget such as education, roads, and corrections, we have not attempted to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. Please note local officials are required to ensure the budget remains balanced throughout the fiscal year and that all maintenance of effort requirements are met – our office has not reviewed or approved any maintenance of effort programs in this budget. Budget amendments must be sent to our office for formal acknowledgement after they are approved by the local governing body (submit to: LGF@cot.tn.gov).

This letter constitutes approval, by this office, for the County's fiscal year 2023 budget as adopted by the County Commission.

The governing body budgeted the use American Rescue Plan (ARP) funds. This budget approval is not an approval for the planned use of the ARP funds and the County, with the assistance of its attorney, should determine that the planned use complies with Federal regulations concerning the use of ARP funds. ARP funds spent contrary to Federal regulations must be returned.

ARP funds are non-recurring and should only be used for one-time expenses. When purchasing capital items, ongoing maintenance and operating expenses should be analyzed to show future demand on recurring revenues.

The County's budget was adopted July 25, 2022, and filed with our office on August 15, 2022. Please be aware that budgets that are not filed with our office within two months of the beginning of the fiscal year will not be approved by our office. Pursuant to state law the County may not issue debt or financing obligations without an approved budget from our office. Please also note that the annual budget must be both adopted prior to the beginning of the budget year and submitted to our office within 15 days of its adoption for the County to be eligible to receive the annual budget certificate: tncot.cc/budgetcertificates.

If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, William Wood, at 615-401-7893 or william.wood@cot.tn.gov.

Very truly yours,



Betsy Knotts

Director of the Division of Local Government Finance

cc:

Mr. Bryan Burklin, Assistant Director, Local Government Audit, COT

Ms. Crystal Garrett, Finance Director, Morgan County

BK:ww

**A RESOLUTION MAKING APPROPRIATIONS
FOR THE VARIOUS
FUNDS, DEPARTMENT, INSTITUTION, OFFICES
AND AGENCIES OF
MORGAN COUNTY, TENNESSEE
BEGINNING JULY 1, 2022 & ENDING JUNE 30, 2023**

SECTION 1. BE IT FURTHER RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on the 25th day of July, 2022 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institution, offices and agencies and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2022 and ending on June 30, 2023 according to the schedule for the established funds as represented on the following pages of this document:

101	GENERAL FUND	\$ 10,417,723
116	SOLID WASTE	\$ 1,353,461
122	DRUG CONTROL	\$ 59,600
131	HIGHWAY & BRIDGE	\$ 4,488,651
141	GENERAL PURPOSE SCHOOL	\$26,725,970
142	SCHOOL FEDERAL PROJECTS	State Approved
143	CENTRAL CAFETERIA	\$ 3,899,626
151	DEBT SERVICE	\$ 1,684,930
171	GENERAL CAPITAL PROJECTS	\$ 3,276,568

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and or fees collected by the Trustee, County Clerk, Circuit Court and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and or shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

SECTION 3. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A. One Copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional department head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

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

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

SECTION 6. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation note, provided such notes are first approved by the State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2022-2023 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations for each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2023.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2021-2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023 shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2021-2022. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

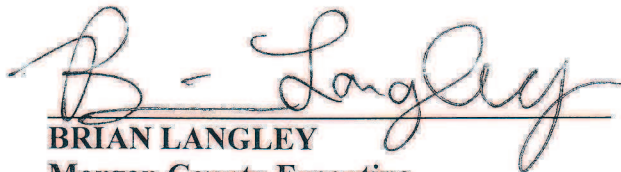
SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year of June 30, 2023.

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

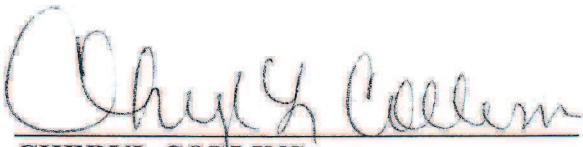
SECTION 10. BE IT FURTHER RESOLVED, that the School Federal Project funds are approved by the State of Tennessee Department of Education, based on plans submitted by the local Board of Education. The Legislative Body accepts the State approval for original budgets and amendments as spending authority.

SECTION 11. 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, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED this the 25th day of July, 2022.



BRIAN LANGLEY
Morgan County Executive
Chairman Morgan County Commission



CHERYL COLLINS
Morgan County Clerk



TAX LEVY RESOLUTION FISCAL YEAR 2022-2023

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on this the 25th day of July, 2022, that the combined property tax rate for Morgan County, Tennessee for the fiscal year beginning July 1, 2022, and ending June 30, 2023, shall be **\$2.719** on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

General County	1.8811
Solid Waste	.2760
Highway	.0149
General Schools	.5170
Debt Service	<u>.0300</u>
	2.7190

VALUE OF PENNY 32,821

SECTION 2. BE IT FURTHER RESOLVED, that the Local Option Sales Tax proceeds shall be 100% allocated to the General Purpose School Fund.

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

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

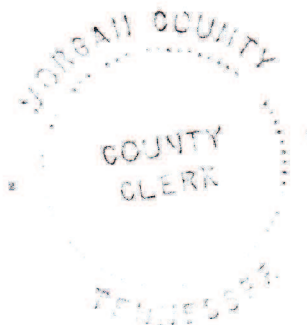
Passed this the 25th day of July, 2022.



BRIAN LANGLEY
Morgan County Executive
Chairman Morgan County Commission



CHERYL COLLINS
Morgan County Clerk



MORGAN COUNTY GOVERNMENT



COUNTY EXECUTIVE

Brian Langley

COMMISSIONERS

1st District: Terry Jackson, Randy Roberts, Steve Walls
2nd District: D.J. Currier, Vera Scarbrough, Fred Snow
3rd District: David Hennessee, Vernon Justes, Kenneth Morgan
4th District: Doug Vespie, Robert Gibson, Susie Kries
5th District: Melissa Bryant, Gary Kennedy, Rick Plank
6th District: Janet Adkisson, Debbie Lively, Eli Anderson

OFFICIALS

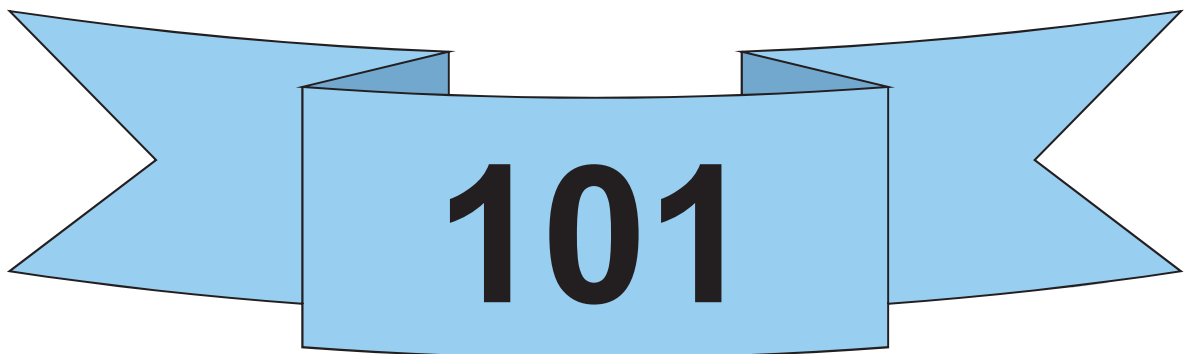
Road Superintendent.....Joe Henry Miller Jr.
Sheriff.....Wayne Potter
County Clerk.....Cheryl Collins
Circuit Court Clerk.....Marla Hines
Clerk & Master.....Angela Anderson
Register of Deeds.....Sandy Dalton
Trustee.....Cindi Jones
Assessor of Property.....Biff Wilson
Election Registrar.....Tim Sweat
General Session Judge.....Mike Davis
Director of Finance.....Crystal Garrett
EMS Director.....Doug Lamance
Solid Waste Director.....Keith Kilby
E911 Director.....Matthew Brown
EMA Director.....Ethan Webb
Agricultural Extension Director.....Jennifer Goodrich
Chamber of Commerce Director.....Bridget DeFee

BOARD OF EDUCATION

David Treece, Director of Schools

(1st Dist) Ben Jackson, (2nd Dist) Wade Summers, (3rd Dist) Jonathan Dagley,
(4th Dist) Tammy Howard, (5th Dist) Billy Ward, (6th Dist) Mickey Tucker

GENERAL FUND



The General Fund is the operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
LOCAL TAXES						
<u>COUNTY PROPERTY TAXES</u>						
5,386,680	5,411,721	101	40110		CURRENT PROPERTY TAX (1.88 Tax Rate)	6,173,958
249,861	243,058	101	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	250,846
15	809	101	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
201,017	171,195	101	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	155,000
53,013	53,152	101	40140		INTEREST AND PENALTY	53,500
832	7,368	101	40150		PICK-UP TAXES	6,500
24	24	101	40161		PAYMENTS IN LIEU OF TAXES - T. V. A.	0
39,064	39,349	101	40162		PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIE	35,000
<u>23,790</u>	<u>29,518</u>	101	40163		PAYMENTS IN LIEU OF TAXES - OTHER	<u>22,000</u>
5,954,295	5,956,194				TOTAL COUNTY PROPERTY TAXES	6,696,804
<u>COUNTY LOCAL OPTION TAXES</u>						
19,437	33,084	101	40220		HOTEL/MOTEL TAX	22,000
25,697	29,626	101	40250		LITIGATION TAX - GENERAL	30,000
47,748	56,247	101	40260		LITIGATION TAX - SPECIAL PURPOSE	61,000
28,916	33,933	101	40266		LIT. TAX - JAIL OR COURTHOUSE (Reserved)	31,000
3,016	2,945	101	40266		LIT. TAX -COURTROOM SECURITY	2,500
73,047	83,130	101	40270		BUSINESS TAX	75,000
38	1,214	101	40275		MIXED DRINK TAX	750
<u>3,465</u>	<u>3,114</u>	101	40290		OTHER COUNTY LOCAL OPTION TAXES	<u>3,500</u>
201,364	243,293				TOTAL COUNTY LOCAL OPTION TAXES	225,750
<u>STATUTORY LOCAL TAXES</u>						
14,305	15,122	101	40320		BANK EXCISE TAX (State Shared Rev)	30,000
<u>1,400</u>	<u>1,700</u>	101	40331		BEER PRIVILEGE TAX	<u>1,500</u>
<u>15,705</u>	<u>16,822</u>				TOTAL STATUTORY LOCAL TAXES	<u>31,500</u>
6,171,364	6,216,309				TOTAL LOCAL TAXES	6,954,054
LICENSES AND PERMITS						
<u>LICENSES</u>						
505	515	101	41110		MARRIAGE LICENSES	500
<u>69,371</u>	<u>63,425</u>	101	41140		CABLE TV FRANCHISE	<u>67,000</u>
69,876	63,940				TOTAL LICENSES	67,500
<u>PERMITS</u>						
713	950	101	41510		BEER PERMITS	500
<u>0</u>	<u>0</u>	101	41590		OTHER PERMITS	<u>0</u>
<u>713</u>	<u>950</u>				TOTAL PERMITS	<u>500</u>
70,588	64,890				TOTAL LICENCES AND PERMITS	68,000
FINES, FORFEITURES, & PENALTIES						
<u>CIRCUIT COURT</u>						
5,442	5,463	101	42110		FINES	4,500
0	0	101	42120		OFFICERS COSTS	0
412	1,131	101	42141		DRUG COURT FEES	500
0	0	101	42150		JAIL FEES	0
462	2,416	101	42180		DUI TREATMENT FINES	500
456	652	101	42190		DATA ENTRY FEE (to be reserved for automation)	600
1,729	1,974	101	42191		COURTROOM SECURITY FEE	1,750
2,221	1,865	101	42192		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	1,100
<u>0</u>	<u>0</u>	101	42292		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>0</u>
10,722	13,501				TOTAL CIRCUIT COURT	8,950

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					GENERAL SESSIONS COURT	
5,573	15,114	101	42310		FINES	10,000
0	0	101	42311		FINES FOR LITTERING	0
22,309	23,687	101	42320		OFFICERS COSTS	25,000
72	169	101	42330		GAMES AND FISH FINES	500
0	0	101	42340		DRUG CONTROL FINES	0
3,160	4,957	101	42341		DRUG COURT FEES	4,200
1,794	2,022	101	42350		JAIL FEES	2,000
5,130	2,850	101	42380		DUI TREATMENT FINES	4,000
4,319	5,063	101	42390		DATA ENTRY FEE (to be reserved for automation)	4,500
23,665	28,815	101	42391		COURTROOM SECURITY FEE	26,000
<u>6,866</u>	<u>6,924</u>	101	42392		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>7,000</u>
72,887	89,601				TOTAL GENERAL SESSIONS COURT	83,200
					JUVENILE COURT	
207	665	101	42410		FINES	350
2,009	2,522	101	42420		OFFICERS COSTS	2,000
108	131	101	42490		DATA ENTRY FEE	150
0	0	101	42491		COURTROOM SECURITY FEE	0
<u>2,325</u>	<u>3,318</u>				TOTAL JUVENILE COURT	2,500
					CHANCERY COURT	
800	845	101	42520		OFFICERS COSTS	1,000
11,504	7,165	101	42530		DATA ENTRY FEE (to be reserved for automation)	6,500
0	7	101	42591		COURTROOM SECURITY FEE	0
<u>12,304</u>	<u>8,017</u>				TOTAL CHANCERY COURT	7,500
					OTHER FINES, FORFEITURES, AND PENALTIES	
544	552	101	42870		DATE ENTRY FEE - OTHER COURTS	400
<u>19,250</u>	<u>18,011</u>	101	42910		PROCEEDS FROM CONFISCATED PROPERTY	0
<u>19,794</u>	<u>18,563</u>				TOTAL OTHER FINES, FOR., AND PENALTIES	400
118,032	133,000				TOTAL FINES, FORFEITURES, & PENALTIES	102,550
					CHARGES FOR CURRENT SERVICES	
					GENERAL SERVICE CHARGES	
1,144,407	1,207,022	101	43120		PATIENT CHARGES	1,265,000
0	135	101	43190		OTHER GENERAL SERVICE CHARGES	0
<u>1,144,407</u>	<u>1,207,157</u>				TOTAL GENERAL SERVICE CHARGES	1,265,000
					FEES	
3,549	3,061	101	43350		COPY FEES	3,500
8,122	28,759	101	43360		LIBRARY FEES	0
500	0	101	43366		GREENBELT LATE APPLICATION FEE	0
17,224	24,840	101	43370		TELEPHONE COMMISSIONS (Commissary)	20,000
7,052	7,412	101	43392		DATA PROC FEE - REGISTER (reserved for data proc)	6,300
1,348	1,483	101	43394		DATA PROC FEE - SHERIFF (reserved for data proc)	2,000
2,100	2,850	101	43395		SEXUAL OFFENDER REGIST FEE-SHERIFF	2,700
7,849	8,979	101	43396		DATA PROCESSING FEE (County Clerk)	8,000
<u>47,744</u>	<u>77,384</u>				TOTAL FEES	42,500
<u>1,192,151</u>	<u>1,284,541</u>				TOTAL CHARGES FOR CURRENT SERVICES	1,307,500
					OTHER LOCAL REVENUES	
					RECURRING ITEMS	
5,337	7,055	101	44110		INTEREST EARNED	8,000
25	400	101	44120		LEASE/RENTALS	4,800
7,000	0	101	44130		SALE OF MATERIALS & SUPPLIES	0
17,009	13,210	101	44131		COMMISSARY SALES	15,000
25,650	57,485	101	44135		SALES OF GASOLINE	40,000
<u>50,056</u>	<u>14,240</u>	101	44170		MISCELLANEOUS REFUNDS	<u>15,000</u>
105,077	92,390				TOTAL RECURRING ITEMS	82,800

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY						ESTIMATED
ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	2022-23
NONRECURRING ITEMS						
0	0	101	44530		SALE OF EQUIPMENT	0
0	64	101	44540		SALE OF PROPERTY	0
600	1,380	101	44560		DAMAGES RECOVERED FROM INDIVIDUALS	0
119,004	70,000	101	44570		CONTRIBUTIONS & GIFTS	70,000
<u>0</u>	<u>0</u>	101	44570		CONTRIBUTIONS	<u>0</u>
119,604	71,444				TOTAL NONRECURRING ITEMS	70,000
<u>10,070</u>	<u>-1,270</u>	101	44990		OTHER LOCAL REVENUES	<u>1,000</u>
234,751	162,564				TOTAL OTHER LOCAL REVENUES	153,800
FEEES RECEIVED FROM COUNTY OFFICIALS						
<u>EXCESS FEES</u>						
0	0	101	45140		GENERAL SESSIONS COURT CLERK	0
0	0	101	45150		CLERK AND MASTER	0
0	7,611	101	45180		REGISTER	0
0	0	101	45190		TRUSTEE	0
<u>0</u>	<u>0</u>	101	45210		OTHER OFFICIALS	<u>0</u>
0	7,611				TOTAL EXCESS FEES	0
<u>FEES IN LIEU OF SALARY</u>						
193,653	188,146	101	45510		COUNTY CLERK	205,000
26,625	27,807	101	45520		CIRCUIT COURT CLERK	26,000
86,005	96,071	101	45540		GENERAL SESSIONS COURT CLERK	89,000
61,733	61,300	101	45550		CLERK AND MASTER	63,000
9,033	14,689	101	45560		JUVENILE COURT CLERK	12,000
97,982	98,161	101	45580		REGISTER	96,000
10,100	7,796	101	45590		SHERIFF	10,000
313,524	319,829	101	45610		TRUSTEE	315,000
<u>0</u>	<u>0</u>	101	45620		OTHER OFFICIALS	<u>0</u>
<u>798,656</u>	<u>813,799</u>				TOTAL FEES IN LIEU OF SALARY	<u>816,000</u>
798,656	821,410				TOTAL FEES RECEIVED FROM CO. OFFICIALS	816,000
STATE OF TENNESSEE						
<u>GENERAL GOVERNMENT GRANTS</u>						
9,135	9,180	101	46110		JUVENILE SERVICES PROGRAM	10,000
<u>0</u>	<u>0</u>	101	46190		OTHER GENERAL GOVERNMENT GRANTS	<u>0</u>
9,135	9,180				TOTAL GENERAL GOVERNMENT GRANTS	10,000
<u>PUBLIC SAFETY GRANTS</u>						
19,200	18,400	101	46210		LAW ENFORCEMENT TRAINING PROGRAMS	17,600
37,442	44,641	101	46220		DRUG CONTROL GRANTS	50,000
0	0	101	46290		OTHER PUBLIC SAFETY GRANTS	0
70,988	76,502	101	46310		HEALTH DEPARTMENT PROGRAMS	74,600
<u>0</u>	<u>0</u>	101	46430		LITTER PROGRAM	<u>0</u>
127,630	139,543				TOTAL PUBLIC SAFETY GRANTS	142,200

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
10,140	265
18,369	19,194
0	30,584
80,998	82,277
0	0
342,703	328,415
7,494	19,033
0	0
5	0
144,222	116,610
0	0
15,164	15,164
15,822	87,010
450	110
<u>635,368</u>	<u>698,662</u>
772,133	847,385
0	0
32,682	38,812
286,445	0
14,976	0
3,141	1,256
0	21,553
<u>94,553</u>	<u>177,040</u>
431,796	238,661
11,585	3,400
<u>11,585</u>	<u>3,400</u>
443,381	242,061
0	0
28,150	36,500
<u>157,743</u>	<u>146,172</u>
185,893	182,672
0	0
<u>55,123</u>	<u>614</u>
<u>55,123</u>	<u>614</u>
241,016	183,286
0	0
0	0
108,054	64,084
0	<u>630,696</u>
108,054	694,780
10,042,072	9,955,446
<u>108,054</u>	<u>694,780</u>
10,150,126	10,650,226

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
OTHER STATE REVENUES				
101	46820		INCOME TAX (Hall Income Tax)	10,000
101	46830		BEER TAX (State Shared Rev)	20,000
101	46835		VEHICLE CERT. OF TITLE FEES (County Clerk)	0
101	46840		ALCOHOLIC BEVERAGE TAX (State Shared Rev)	81,000
101	46850		MIXED DRINK TAX	0
101	46851		STATE REVENUE SHARING -T.V.A.. (50%)	328,415
101	46855		STATE SHARED SPORTS GAMING PRIVILEGE T	19,000
101	46880		BOARD OF JURORS	0
101	46890		PRISONER TRANSPORTATION	0
101	46915		CONTRACTED PRISONER BOARD (State reimburs.)	133,000
101	46940		REAPPRAISAL PROGRAM REIMBURSEMENT	0
101	46960		REGISTRAR'S SALARY SUPPLEMENT	15,164
101	46980		OTHER STATE GRANTS	27,040
101	46990		OTHER STATE REVENUES	0
			TOTAL OTHER STATE REVENUES	<u>633,619</u>
			TOTAL STATE OF TENNESSEE	785,819
FEDERAL GOVERNMENT				
FEDERAL THROUGH STATE				
101	47235		HOMELAND SECURITY GRANTS	0
101	47240		MEDICAID/AMB KICKER PMTS	42,000
101	47301		COVID GRANTS	0
101	47302		COVID-ELECTION/HAVA	0
101	47304		COVID GRANTS-LIBRARIES	0
101	47407		AMERICAN RESCUE PLAN - LIBRARIES	0
101	47590		OTHER FEDERAL THROUGH STATE	0
			TOTAL FEDERAL THROUGH STATE	<u>42,000</u>
DIRECT FEDERAL REVENUE				
101	47990		OTHER DIRECT FEDERAL REVENUE	0
			TOTAL DIRECT FEDERAL REVENUE	<u>0</u>
			TOTAL FEDERAL GOVERNMENT	42,000
OTHER GOVERNMENTS & CITIZENS GROUPS				
OTHER GOVERNMENTS				
101	48110		PRISONER BOARD (Local Jail Housing Fees)	0
101	48130		CONTRIBUTIONS	35,000
101	48140		CONTRACTED SERVICES	<u>152,000</u>
			TOTAL OTHER GOVERNMENTS	187,000
CITIZENS GROUPS				
101	48610		DONATIONS	0
101	48990		OTHER	<u>1,000</u>
			TOTAL CITIZENS GROUPS	<u>1,000</u>
			TOTAL OTHER GOVERNMENTS & CITIZENS	188,000
OTHER SOURCES (NON REVENUE)				
101	49200		NOTE PROCEEDS	0
101	49300		CAPITAL LEASES ISSUED	0
101	49700		INSURANCE RECOVERY	0
101	49800		OPERATING TRANSFERS	<u>0</u>
			TOTAL OTHER SOURCES (NON REVENUE)	0
			TOTAL ESTIMATED REVENUES	10,417,723
			TOTAL OTHER SOURCES (NON REVENUE)	<u>0</u>
			TOTAL REVENUE AND OTHER SOURCES	10,417,723

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
23,220	23,530
1,398	1,459
337	341
8,795	8,624
14,499	14,846
3,913	9,528
200	260
0	1,000
110	464
1,710	399
0	378
<u>3,000</u>	<u>3,063</u>
57,181	63,892
88,551	90,416
40,290	40,290
0	100
7,474	7,667
3,443	3,036
30,195	26,741
1,748	1,793
591	218
823	1,946
<u>2,217</u>	<u>1,630</u>
175,331	173,837
<u>7,116</u>	<u>8,696</u>
7,116	8,696
69,002	70,454
24,419	24,733
156	169
800	900
2,250	2,300
19,974	0
5,843	5,959
2,529	2,230
1,366	1,394
1,669	1,000
0	0
100	100
10,948	11,046
498	499
1,600	0
441	194
7,441	6,868
<u>230</u>	<u>0</u>
149,266	127,846

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
GENERAL GOVERNMENT				
GENERAL ADMINISTRATION				
<u>COUNTY COMMISSION</u>				
	101	51100	191 BOARD AND COMMITTEE MEMBER FEES	23,000
	101	51100	201 SOCIAL SECURITY TAX	1,426
	101	51100	212 MEDICARE	334
	101	51100	305 AUDIT SERVICES	8,835
	101	51100	320 DUES AND MEMBERSHIPS	15,000
	101	51100	331 LEGAL SERVICES	7,500
	101	51100	332 LEGAL NOTICES, RECORDINGS, & COURT COSTS	1,000
	101	51100	341 PAUPER BURIALS	1,000
	101	51100	348 POSTAL CHARGES	500
	101	51100	435 OFFICE SUPPLIES	1,000
	101	51100	499 OTHER SUPPLIES AND MATERIALS	500
	101	51100	599 OTHER CHARGES	<u>3,000</u>
			TOTAL COUNTY COMMISSION	63,095
<u>COUNTY EXECUTIVE</u>				
	101	51300	101 COUNTY OFFICIAL / ADMINISTRATIVE	95,168
	101	51300	103 ASSISTANT(S)	43,111
	101	51300	186 LONGEVITY	200
	101	51300	201 SOCIAL SECURITY TAX	8,586
	101	51300	204 STATE RETIREMENT	7,603
	101	51300	207 MEDICAL INSURANCE	23,411
	101	51300	212 MEDICARE	2,008
	101	51300	348 POSTAL CHARGES	200
	101	51300	355 TRAVEL	3,800
	101	51300	435 OFFICE SUPPLIES	<u>1,500</u>
			TOTAL COUNTY EXECUTIVE	185,587
<u>COUNTY ATTORNEY</u>				
	101	51400	331 LEGAL SERVICES	<u>10,500</u>
			TOTAL LEGAL SERVICES	10,500
<u>ELECTION COMMISSION (INCLUDING REGISTRAR)</u>				
	101	51500	101 COUNTY OFFICIAL / ADMINISTRATIVE	74,156
	101	51500	162 CLERICAL PERSONNEL	26,712
	101	51500	168 TEMPORARY PERSONNEL	1,000
	101	51500	186 LONGEVITY	1,000
	101	51500	192 ELECTION COMMISSION	2,500
	101	51500	193 ELECTION WORKERS	28,000
	101	51500	201 SOCIAL SECURITY TAX	6,378
	101	51500	204 STATE RETIREMENT	5,593
	101	51500	212 MEDICARE	1,492
	101	51500	302 ADVERTISING	500
	101	51500	307 COMMUNICATION	100
	101	51500	320 DUES AND MEMBERSHIPS	350
	101	51500	337 MAINTENANCE AND REPAIR SERVICE	11,500
	101	51500	348 POSTAL CHARGES	500
	101	51500	351 RENTALS	1,600
	101	51500	355 TRAVEL	2,500
	101	51500	435 OFFICE SUPPLIES	5,000
	101	51500	709 DATA PROCESSING EQUIPMENT	<u>0</u>
			TOTAL ELECTION COMMISSION	168,881

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY							ESTIMATED
ACTUAL	ACTUAL	FUND	FUNCT.	OBJ.	DESCRIPTION	2022-23	
2020-21	2021-22						
					<u>REGISTER OF DEEDS</u>		
76,669	78,282	101	51600	101	COUNTY OFFICIAL / ADMINISTRATIVE	82,396	
27,804	28,237	101	51600	161	SECRETARY(S)	30,733	
755	79	101	51600	169	PART-TIME PERSONNEL	2,800	
1,700	1,800	101	51600	186	LONGEVITY	1,900	
6,518	6,605	101	51600	201	SOCIAL SECURITY TAX	7,306	
2,848	2,514	101	51600	204	RETIREMENT	6,316	
11,821	12,241	101	51600	207	MEDICAL INSURANCE	13,155	
1,524	1,545	101	51600	212	MEDICARE	1,709	
0	0	101	51600	307	COMMUNICATION	0	
687	712	101	51600	320	DUES AND MEMBERSHIPS	770	
375	246	101	51600	348	POSTAL CHARGES	250	
1,813	952	101	51600	349	PRINTING, STATIONARY, AND FORMS	2,000	
1,147	1,251	101	51600	351	RENTALS	1,500	
0	0	101	51600	399	OTHER CONTRACTED SERVICES	100	
1,788	3,495	101	51600	435	OFFICE SUPPLIES	3,800	
<u>30,352</u>	<u>8,682</u>	101	51600	719	OFFICE EQUIPMENT	<u>6,800</u>	
165,800	146,641				TOTAL REGISTER OF DEEDS	161,535	
					<u>COUNTY BUILDINGS</u>		
29,635	49,109	101	51800	166	CUSTODIAL PERSONNEL	50,544	
1,300	1,400	101	51800	186	LONGEVITY	1,500	
47	107	101	51800	187	OVERTIME PAY	0	
1,812	2,956	101	51800	201	SOCIAL SECURITY TAX	3,227	
815	1,172	101	51800	204	RETIREMENT	2,858	
8,203	17,365	101	51800	207	MEDICAL INSURANCE	18,283	
424	689	101	51800	212	MEDICARE	755	
33,935	33,194	101	51800	307	COMMUNICATION	35,000	
59,393	92,762	101	51800	335	MAINTENANCE AND REPAIR SERVICE	40,000	
4,080	4,080	101	51800	347	PEST CONTROL	4,080	
9,300	9,300	101	51800	351	RENTALS	9,300	
0	4,981	101	51800	399	OTHER CONTRACTED SERVICES	0	
7,830	9,735	101	51800	410	CUSTODIAL SUPPLIES	8,000	
50,004	46,749	101	51800	415	ELECTRICITY	55,000	
0	993	101	51800	422	FOOD SUPPLIES	0	
7,819	9,312	101	51800	434	NATURAL GAS	10,000	
9,851	10,403	101	51800	435	OFFICE SUPPLIES	11,000	
10,618	11,030	101	51800	454	WATER AND SEWER	11,500	
1,124	0	101	51800	499	OTHER SUPPLIES AND MAT	2,000	
140,863	147,353	101	51800	506	LIABILITY INS.	156,622	
120,120	118,992	101	51800	513	WORKMAN'S COMPENSATION INS.	114,190	
169	0	101	51800	599	OTHER CHARGES	0	
<u>497,341</u>	<u>571,682</u>				TOTAL COUNTY BUILDINGS	<u>533,859</u>	
1,052,035	1,092,594				TOTAL GENERAL ADMINISTRATION	1,123,457	

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					FINANCE	
					<u>ACCOUNTING AND BUDGETING</u>	
73,583	78,282	101	52100	105	SUPERVISOR / DIRECTOR	82,396
109,419	105,403	101	52100	119	ACCOUNTANTS/BOOKKEEPERS	118,278
0	0	101	52100	140	SUPPLEMENTS (Reimbursed in #48130)	0
0	0	101	52100	169	PART-TIME PERSONNEL	0
6,400	6,900	101	52100	186	LONGEVITY	6,800
11,246	11,366	101	52100	201	SOCIAL SECURITY TAX	12,864
5,063	4,423	101	52100	204	RETIREMENT	11,391
33,466	30,799	101	52100	207	MEDICAL INSURANCE	30,175
2,630	2,658	101	52100	212	MEDICARE	3,009
0	0	101	52100	307	COMMUNICATION	0
17,861	19,297	101	52100	337	MAINTENANCE AND REPAIR SERVICE	21,332
3,617	9,129	101	52100	348	POSTAL CHARGES	5,500
166	105	101	52100	355	TRAVEL	750
6,285	6,345	101	52100	435	OFFICE SUPPLIES	7,000
1,099	110	101	52100	524	IN-SERVICE/STAFF DEVELOPMENT	1,000
1,436	767	101	52100	599	OTHER CHARGES	0
0	0	101	52100	709	DATA PROCESSING EQUIPMENT	1,100
272,271	275,584				TOTAL ACCOUNTING AND BUDGETING	301,595
					<u>PROPERTY ASSESSOR'S OFFICE</u>	
76,669	78,282	101	52300	101	COUNTY OFFICIAL / ADMINISTRATIVE	82,396
77,019	81,211	101	52300	162	CLERICAL PERSONNEL	87,700
3,600	3,900	101	52300	186	LONGEVITY	4,400
2,850	2,950	101	52300	191	BOARD AND COMMITTEE MEMBER FEES	2,850
9,135	9,524	101	52300	201	SOCIAL SECURITY TAX	10,819
4,217	3,790	101	52300	204	RETIREMENT	9,580
31,718	33,920	101	52300	207	MEDICAL INSURANCE	45,745
2,136	2,227	101	52300	212	MEDICARE	2,531
272	100	101	52300	302	ADVERTISING	300
5,748	1,920	101	52300	305	AUDIT SERVICES	6,000
0	0	101	52300	307	COMMUNICATION	0
8,000	5,092	101	52300	317	DATA PROCESSING SERVICES	6,000
770	1,483	101	52300	337	MAINTENANCE AND REPAIR SERVICE	1,400
550	740	101	52300	348	POSTAL CHARGES	800
501	1,093	101	52300	355	TRAVEL	1,200
2,293	2,335	101	52300	435	OFFICE SUPPLIES	2,300
368	348	101	52300	718	MOTOR VEHICLES	700
225,846	228,915				TOTAL PROPERTY ASSESSOR'S OFFICE	264,721
					<u>REAPPRAISAL PROGRAM</u>	
0	0	101	52310	162	CLERICAL PERSONNEL	0
8,483	8,232	101	52310	169	PART-TIME PERSONNEL	8,700
526	510	101	52310	201	SOCIAL SECURITY TAX	540
0	0	101	52310	204	RETIREMENT	0
123	119	101	52310	212	MEDICARE	127
0	0	101	52310	302	ADVERTISING	0
5,802	3,831	101	52310	317	DATA PROCESSING SERVICES	4,000
426	0	101	52310	348	POSTAL CHARGES	0
0	0	101	52310	351	RENTALS	0
0	0	101	52310	355	TRAVEL	0
496	0	101	52310	435	OFFICE SUPPLIES	0
150	561	101	52310	499	OTHER SUPPLIES AND MAT	600
16,006	13,253				TOTAL REAPPRAISAL PROGRAM	13,967

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
COUNTY TRUSTEE'S OFFICE						
76,669	78,282	101	52400	101	COUNTY OFFICIAL / ADMINISTRATIVE	82,396
24,845	25,161	101	52400	119	ACCOUNTANTS/BOOKKEEPERS	27,262
25,967	26,325	101	52400	161	SECRETARY(S)	28,631
4,061	5,283	101	52400	169	PART-TIME PERSONNEL	6,000
2,200	2,400	101	52400	186	LONGEVITY	2,600
7,849	8,078	101	52400	201	SOCIAL SECURITY TAX	9,108
3,478	3,067	101	52400	204	RETIREMENT	7,735
21,202	21,953	101	52400	207	MEDICAL INSURANCE	23,598
1,836	1,889	101	52400	212	MEDICARE	2,130
127	150	101	52400	302	ADVERTISING	500
0	0	101	52400	307	COMMUNICATION	0
13,306	15,683	101	52400	317	DATA PROCESSING SERVICES	19,000
722	687	101	52400	320	DUES AND MEMBERSHIPS	800
6,415	6,500	101	52400	337	MAINTENANCE AND REPAIR SERVICE	8,125
2,554	2,987	101	52400	348	POSTAL CHARGES	4,000
0	0	101	52400	355	TRAVEL	400
<u>1,637</u>	<u>2,261</u>	101	52400	435	OFFICE SUPPLIES	<u>2,500</u>
192,868	200,706				TOTAL COUNTY TRUSTEE'S OFFICE	224,785
COUNTY CLERK'S OFFICE						
76,669	78,282	101	52500	101	COUNTY OFFICIAL / ADMINISTRATIVE	82,396
51,313	52,118	101	52500	161	SECRETARY(S)	53,525
1,072	1,122	101	52500	169	PART-TIME PERSONNEL	12,000
2,200	2,400	101	52500	186	LONGEVITY	2,000
7,845	8,004	101	52500	201	SOCIAL SECURITY TAX	9,296
3,492	3,041	101	52500	204	RETIREMENT	7,572
16,427	17,006	101	52500	207	MEDICAL INSURANCE	18,283
1,835	1,872	101	52500	212	MEDICARE	2,174
0	0	101	52500	307	COMMUNICATION	0
687	687	101	52500	320	DUES AND MEMBERSHIPS	750
4,664	4,348	101	52500	348	POSTAL CHARGES	4,500
0	0	101	52500	355	TRAVEL	0
22,433	22,829	101	52500	435	OFFICE SUPPLIES	20,000
<u>0</u>	<u>1,216</u>	101	52500	719	OFFICE EQUIPMENT	<u>1,600</u>
188,636	192,925				TOTAL COUNTY CLERK'S OFFICE	214,096
895,627	911,383				TOTAL FINANCE	1,019,164
ADMINISTRATION OF JUSTICE						
CIRCUIT COURT						
76,669	78,282	101	53100	101	COUNTY OFFICIAL / ADMINISTRATIVE	82,396
119,165	122,484	101	53100	162	CLERICAL PERSONNEL	116,846
0	4,066	101	53100	169	PART-TIME PERSONNEL	15,000
3,400	3,900	101	53100	186	LONGEVITY	2,400
0	0	101	53100	187	OVERTIME	0
11,639	12,367	101	53100	201	SOCIAL SECURITY TAX	13,432
5,342	4,619	101	53100	204	RETIREMENT	11,071
46,842	37,664	101	53100	207	MEDICAL INSURANCE	11,706
2,722	2,892	101	53100	212	MEDICARE	3,142
0	0	101	53100	307	COMMUNICATION	0
175	587	101	53100	320	DUES AND MEMBERSHIPS	820
21,931	23,042	101	53100	337	MAINTENANCE AND REPAIR SERVICE	24,500
2,433	2,500	101	53100	348	POSTAL CHARGES	2,500
2,041	2,376	101	53100	351	RENTALS	2,800
767	1,622	101	53100	355	TRAVEL	2,000
216	0	101	53100	399	OTHER CONTRACTED SERVICES	0
10,878	10,246	101	53100	435	OFFICE SUPPLIES	10,000
<u>0</u>	<u>0</u>	101	53100	599	OTHER CHARGES	<u>0</u>
304,221	306,647				TOTAL CIRCUIT COURT	298,613

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					<u>CRIMINAL COURT</u>	
0	0	101	53200	187	OVERTIME PAY	0
0	0	101	53200	189	OTHER SALARIES AND WAGES	0
6,907	8,648	101	53200	194	JURY AND WITNESS FEES	8,800
0	0	101	53200	201	SOCIAL SECURITY TAX	0
0	0	101	53200	204	RETIREMENT	0
0	0	101	53200	207	MEDICAL INSURANCE	0
0	0	101	53200	212	MEDICARE	0
502	390	101	53200	348	POSTAL CHARGES	0
0	0	101	53200	355	TRAVEL	0
0	0	101	53200	716	LAW ENFORCEMENT EQUIPMENT	0
<u>7,409</u>	<u>9,038</u>				TOTAL CRIMINAL COURT	<u>8,800</u>
					<u>GENERAL SESSIONS COURT</u>	
6,518	6,518	101	53300	133	PARAPROFESSIONALS	7,256
21,493	22,389	101	53300	162	CLERICAL PERSONNEL	24,295
800	1,000	101	53300	186	LONGEVITY	1,200
1,710	1,768	101	53300	201	SOCIAL SECURITY TAX	2,031
772	694	101	53300	204	RETIREMENT	1,799
3,160	3,261	101	53300	207	MEDICAL INSURANCE	3,315
0	0	101	53300	210	UNEMPLOYMENT COMPENSATION	0
400	413	101	53300	212	MEDICARE	475
0	0	101	53300	307	COMMUNICATION	0
150	275	101	53300	320	DUES AND MEMBERSHIPS	370
248	247	101	53300	348	POSTAL CHARGES	250
4,297	4,300	101	53300	355	TRAVEL	4,300
<u>3,381</u>	<u>2,414</u>	101	53300	435	OFFICE SUPPLIES	<u>3,500</u>
<u>42,929</u>	<u>43,279</u>				TOTAL GENERAL SESSIONS COURT	<u>48,791</u>
					<u>GENERAL SESSIONS JUDGE</u>	
122,283	122,926	101	53310	102	JUDGES	127,998
7,507	7,545	101	53310	201	SOCIAL SECURITY TAX	7,936
3,284	2,853	101	53310	204	RETIREMENT	7,028
0	0	101	53310	207	MEDICAL INSURANCE	0
<u>1,756</u>	<u>1,765</u>	101	53310	212	MEDICARE	<u>1,856</u>
<u>134,829</u>	<u>135,089</u>				TOTAL GENERAL SESSIONS JUDGE	<u>144,818</u>
					<u>DRUG COURT (Grant Funded- see 46220)</u>	
23,076	23,145	101	53330	103	ASSISTANT(S)	24,267
2,592	0	101	53330	160	GUARDS	0
0	0	101	53330	186	LONGEVITY	100
1,584	1,435	101	53330	201	SOCIAL SECURITY	1,567
619	537	101	53330	204	STATE RETIREMENT	1,337
396	0	101	53330	207	MEDICAL INSURANCE	0
127	92	101	53330	210	UNEMPLOYMENT COMPENSATION	0
371	336	101	53330	212	EMPLOYER MEDICARE	354
1,240	1,181	101	53330	307	COMMUNICATION	5,392
0	0	101	53330	336	MAINTENANCE & REPAIR	0
193	188	101	53330	348	POSTAL CHARGES	200
0	0	101	53330	349	PRINTING, STATIONERY, & FORMS	0
3,854	6,027	101	53330	355	TRAVEL	5,783
0	0	101	53330	399	OTHER CONTRACTED SERVICES	3,000
3,391	12,221	101	53330	435	OFFICE SUPPLIES	8,000
0	0	101	53330	719	OFFICE EQUIPMENT	0
<u>37,442</u>	<u>45,162</u>				TOTAL DRUG COURT	<u>50,000</u>

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
76,669	78,282
46,493	43,583
900	1,100
7,354	7,366
3,329	2,838
23,313	14,032
1,720	1,723
0	0
0	60
188	250
1,496	1,500
100	550
<u>4,146</u>	<u>4,268</u>
165,709	155,552
24,225	24,542
0	0
1,266	1,288
650	570
12,189	12,567
296	301
0	0
1,150	1,111
<u>4,300</u>	<u>4,425</u>
44,076	44,804
0	0
29,061	32,123
0	0
0	0
1,802	1,992
0	0
0	0
421	466
0	0
3,056	2,966
<u>75</u>	<u>0</u>
<u>34,415</u>	<u>37,547</u>
771,031	777,118

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
<u>CHANCERY COURT (CLERK & MASTER)</u>				
101	53400	101	COUNTY OFFICIAL/ADMINISTRATIVE	82,396
101	53400	162	CLERICAL PERSONNEL	48,667
101	53400	186	LONGEVITY	800
101	53400	201	SOCIAL SECURITY TAX	8,176
101	53400	204	RETIREMENT	7,240
101	53400	207	MEDICAL INSURANCE	18,283
101	53400	212	MEDICARE	1,913
101	53400	307	COMMUNICATION	0
101	53400	320	DUES AND MEMBERSHIPS	60
101	53400	337	MAINTENANCE AND REPAIR SERVICE	250
101	53400	348	POSTAL CHARGES	1,800
101	53400	355	TRAVEL	450
101	53400	435	OFFICE SUPPLIES	<u>4,000</u>
			TOTAL CHANCERY COURT	174,035
<u>JUVENILE COURT</u>				
101	53500	130	SOCIAL WORKER	26,599
101	53500	186	LONGEVITY	0
101	53500	201	SOCIAL SECURITY TAX	1,650
101	53500	204	RETIREMENT	1,461
101	53500	207	MEDICAL INSURANCE	13,705
101	53500	212	MEDICARE	386
101	53500	307	COMMUNICATION	0
101	53500	355	TRAVEL	2,000
101	53500	435	OFFICE SUPPLIES	<u>4,600</u>
			TOTAL JUVENILE COURT	50,401
<u>COURTROOM SECURITY</u>				
101	53920	105	SUPERVISOR / DIRECTOR	0
101	53920	160	GUARDS	62,597
101	53920	189	OTHER SALARIES AND WAGES	0
101	53920	196	IN-SERVICE TRAINING	750
101	53920	201	SOCIAL SECURITY	3,928
101	53920	204	RETIREMENT	0
101	53920	207	MEDICAL INSURANCE	0
101	53920	212	MEDICARE	919
101	53920	599	OTHER CHARGES	0
101	53920	716	LAW ENFORCEMENT EQUIPMENT	2,500
101	53920	719	OFFICE EQUIPMENT	<u>250</u>
			TOTAL COURTROOM SECURITY	<u>70,944</u>
			TOTAL ADMINISTRATION OF JUSTICE	846,402

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY						ESTIMATED
ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	2022-23
PUBLIC SAFETY						
<u>SHERIFF'S DEPARTMENT</u>						
84,336	86,110	101	54110	101	COUNTY OFFICIAL / ADMINISTRATIVE	90,636
831,667	890,913	101	54110	106	DEPUTIES	1,048,282
19,200	18,400	101	54110	140	SALARY SUPPLEMENTS	17,600
46,045	44,970	101	54110	162	CLERICAL PERSONNEL	57,065
15,165	8,834	101	54110	169	PART-TIME PERSONNEL	19,474
14,300	18,200	101	54110	186	LONGEVITY	16,000
94,568	107,327	101	54110	187	OVERTIME	100,000
37,749	40,955	101	54110	189	OTHER SALARIES AND WAGES	51,278
300	250	101	54110	191	BOARD AND COMMITTEE MEMBER FEES	750
8,907	12,542	101	54110	196	IN-SERVICE TRAINING	10,000
815	25	101	54110	199	OTHER FEES (Warrant Serving)	1,000
67,852	71,800	101	54110	201	SOCIAL SECURITY TAX	87,550
29,357	26,975	101	54110	204	RETIREMENT	76,455
198,777	221,014	101	54110	207	MEDICAL INSURANCE	247,677
15,869	16,792	101	54110	212	MEDICARE	20,476
0	0	101	54110	309	CONTRACTS WITH PUBLIC AGENCIES	0
900	3,248	101	54110	310	CONTRACTS WITH OTHER PUBLIC AGENCIES	17,000
1,629	1,500	101	54110	320	DUES AND MEMBERSHIPS	2,300
99,122	2,216	101	54110	335	MAINT & REPAIR SERVICE (Buildings)	5,000
4,100	2,296	101	54110	336	MAINT & REPAIR SERVICE (Equipment)	2,500
18,387	32,101	101	54110	338	MAINT & REPAIR SERVICE (Vehicles)	15,000
3,261	2,068	101	54110	348	POSTAL CHARGES	2,500
2,574	250	101	54110	355	TRAVEL	2,000
56,839	6,168	101	54110	399	OTHER CONTRACTED SERVICES	2,500
70,719	105,003	101	54110	425	GASOLINE	100,000
6,356	5,795	101	54110	431	LAW ENFORCEMENT SUPPLIES	6,000
8,002	4,946	101	54110	435	OFFICE SUPPLIES	5,000
7,031	8,368	101	54110	451	UNIFORMS	6,000
42,118	43,254	101	54110	453	VEHICLE PARTS	42,000
3,430	3,196	101	54110	499	OTHER SUPPLIES & MATERIALS	3,000
1,426	485	101	54110	708	COMMUNICATION EQUIPMENT	5,000
56,926	3,440	101	54110	709	DATA PROCESSING EQUIPMENT	6,000
38,449	15,800	101	54110	716	LAW ENFORCEMENT EQUIPMENT	15,000
37,156	0	101	54110	718	MOTOR VEHICLES	0
1,923,331	1,805,241				TOTAL SHERIFF'S DEPT (20% of Budget)	2,081,043
<u>JAIL</u>						
36,788	36,788	101	54210	105	SUPERVISOR/DIRECTOR	45,270
627,917	551,121	101	54210	160	GUARDS	764,500
22,058	19,492	101	54210	162	CLERICAL PERSONNEL	22,901
15,054	14,787	101	54210	167	MAINTENANCE PERSONNEL	19,474
0	2,156	101	54210	169	PART-TIME PERSONNEL	0
9,900	7,800	101	54210	186	LONGEVITY	8,700
32,925	24,522	101	54210	187	OVERTIME	35,000
0	700	101	54210	188	BONUS PAYMENTS	0
36,978	28,715	101	54210	189	OTHER SALARIES AND WAGES	41,088
1,725	4,833	101	54210	196	IN-SERVICE TRAINING	3,000
46,387	40,078	101	54210	201	SOCIAL SECURITY TAX	58,090
14,670	14,143	101	54210	204	RETIREMENT	51,438
128,149	117,663	101	54210	207	MEDICAL INSURANCE	146,496
10,848	9,443	101	54210	212	MEDICARE	13,586
28,674	28,390	101	54210	307	COMMUNICATION	35,000
0	0	101	54210	309	CONTRACTS w/GOV. AGENCIES	3,500
0	0	101	54210	310	CONTR W/ OTHER PUBLIC AG.	7,600

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
124,783	122,965	101	54210	312	CONTR. w/ OTHER PRIVATE AG (FoodService)	142,000
22,793	18,682	101	54210	335	MAINT & REPAIR SERVICE (Bldg)	25,000
18,098	14,880	101	54210	336	MAINT & REPAIR SERVICE (Equip)	12,500
3,269	1,190	101	54210	337	MAINT & REPAIR SERVICE (Office Equipment)	1,500
192,542	180,687	101	54210	340	MEDICAL AND DENTAL SERVICES	200,000
360	360	101	54210	347	PEST CONTROL	720
110	144	101	54210	355	TRAVEL	1,000
15,571	13,779	101	54210	399	OTHER CONTRACTED SERVICES	4,000
13,251	12,534	101	54210	410	CUSTODIAL SUPPLIES	15,000
63	94	101	54210	413	DRUGS AND MEDICAL SUPPLIES	500
29,545	30,090	101	54210	415	ELECTRICITY	34,000
1,540	2,669	101	54210	422	FOOD SUPPLIES	2,500
2,447	4,276	101	54210	425	GASOLINE	2,500
9,750	9,722	101	54210	434	NATURAL GAS	10,000
3,101	2,871	101	54210	435	OFFICE SUPPLIES	3,500
2,790	3,556	101	54210	441	PRISONER'S CLOTHING	2,500
2,210	2,911	101	54210	451	UNIFORMS	3,500
59	0	101	54210	453	VEHICLE PARTS	0
38,181	46,097	101	54210	454	WATER AND SEWER	42,000
8,784	8,767	101	54210	499	OTHER SUPPLIES AND MATERIALS	7,500
5,266	5,434	101	54210	718	MOTOR VEHICLES	4,000
1,506,585	1,382,339				TOTAL JAIL (17% of Budget)	1,769,863
<u>JUVENILE SERVICES</u>						
5,375	500	101	54240	399	OTHER CONTRACTED SERVICES	1,000
5,375	500				TOTAL JUVENILE SERVICES	1,000
<u>FIRE PREVENTION AND CONTROL</u>						
9,623	9,623	101	54310	207	MEDICAL INSURANCE (Fire Rescue)	9,700
2,000	2,000	101	54310	309	CONTRACTS WITH GOVERNMENT AGENCIES	2,000
54,500	54,495	101	54310	316	FIRE PREVENTION & CONTROL (Fire Rescue)	54,500
3,000	3,000	101	54310	351	RENTALS	3,000
35,863	37,367	101	54310	511	VEHICLE & EQUIPMENT INSUR (Fire Rescue-VFIS)	42,804
0	1,069	101	54310	513	WORKMAN'S COMPENSATION (Fire Rescue-VFIS)	3,000
23,998	23,999	101	54310	599	OTHER CHARGES (VFD prorate)	26,000
128,984	131,553				TOTAL FIRE PREVENTION AND CONTROL	141,004
<u>CIVIL DEFENSE</u>						
8,439	8,439	101	54410	105	SUPERVISOR / DIRECTOR	9,029
6,145	3,841	101	54410	140	SUPPLEMENTS (O.R.R.C.A.)	0
904	761	101	54410	201	SOCIAL SECURITY TAX	560
211	178	101	54410	212	MEDICARE	131
3,927	3,938	101	54410	307	COMMUNICATION	3,500
510	250	101	54410	320	DUES AND MEMBERSHIPS	300
1,396	4,189	101	54410	336	MAINTENANCE AND REPAIR SERVICE	800
102	0	101	54410	355	TRAVEL	1,000
345	115	101	54410	422	FOOD SUPPLIES	300
521	503	101	54410	425	GASOLINE	1,500
2,548	305	101	54410	435	OFFICE SUPPLIES	200
1,402	1,184	101	54610	499	OTHER SUPPLIES AND MAT	350
2,737	2,382	101	54410	506	INSURANCE	2,400
7,525	1,673	101	54410	599	OTHER CHARGES (Proceeds from sold trailer)	0
27,000	0	101	54410	718	MOTOR VEHICLES	0
63,713	27,758				TOTAL CIVIL SERVICE	20,070

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY							ESTIMATED
ACTUAL	ACTUAL	FUND	FUNCT.	OBJ.	DESCRIPTION	2022-23	
2020-21	2021-22						
3,000	3,000	101	54420	316	<u>RESCUE SQUAD</u>		
3,000	3,000				CONTRIBUTIONS & GIFTS	3,000	
					TOTAL RESCUE SQUAD	3,000	
					<u>OTHER EMERGENCY MANAGEMENT (E911)- 48140</u>		
42,000	42,417	101	54490	103	ADMINISTRATIVE ASSISTANT	46,010	
52,500	52,500	101	54490	105	SUPERVISOR / DIRECTOR	56,175	
26,000	39,396	101	54490	121	DATA PROCESSOR	40,000	
272,607	266,876	101	54490	148	DISPATCHER(S)	332,777	
2,623	2,249	101	54490	169	PART-TIME PERSONNEL	5,000	
7,400	8,500	101	54490	186	LONGEVITY	10,300	
51,403	49,979	101	54490	187	OVERTIME	54,864	
13,629	13,467	101	54490	189	OTHER SALARIES & WAGES	13,000	
28,031	28,281	101	54490	201	SOCIAL SECURITY	34,604	
12,363	10,827	101	54490	204	STATE RETIREMENT	30,367	
65,728	72,843	101	54490	207	MEDICAL INSURANCE	76,031	
992	754	101	54490	210	UNEMPLOYMENT COMPENSATION	1,100	
6,556	6,614	101	54490	212	MEDICARE	8,093	
581,833	594,703				TOTAL OTHER EMERGENCY MANAGEMENT	708,321	
					<u>COUNTY CORONER/MEDICAL EXAMINER</u>		
24,000	26,250	101	54610	105	SUPERVISOR / DIRECTOR	33,000	
0	0	101	54610	201	SOCIAL SECURITY	0	
0	0	101	54610	212	EMPLOYER MEDICARE	0	
29,036	70,599	101	54610	340	MEDICAL AND DENTAL SERVICES	15,000	
53,036	96,849				TOTAL COUNTY CORONER/MED EXAMINER	48,000	
					<u>OTHER PUBLIC SAFETY/HUMANE SOCIETY AND OTHER</u>		
6,000	0	101	54900	316	CONTRIBUTIONS & GIFTS	1,800	
1,993	1,461	101	54900	443	ROAD SIGNS	2,000	
7,993	1,461				TOTAL OTHER PUBLIC SAFETY/HUMANE SOC	3,800	
4,273,850	4,043,404				TOTAL PUBLIC SAFETY	4,776,101	
					<u>PUBLIC HEALTH AND WELFARE</u>		
					<u>LOCAL HEALTH CENTER</u>		
3,900	3,526	101	55110	307	COMMUNICATION	4,600	
19,979	0	101	55110	316	CONTRIBUTIONS & GIFTS	19,979	
0	0	101	55110	335	MAINTENANCE & REPAIR (Bldg)	1,200	
210	716	101	55110	336	MAINTENANCE & REPAIR (Equip)	1,200	
556	102	101	55110	348	POSTAL CHARGES	500	
0	0	101	55110	399	OTHER CONTRACTED SERVICES	6,000	
75	51	101	55110	410	CUSTODIAL SUPPLIES	1,000	
150	517	101	55110	413	DRUGS AND MEDICAL SUPPLIES	1,600	
3,951	3,805	101	55110	415	ELECTRICITY	4,100	
986	1,544	101	55110	434	NATURAL GAS	1,300	
1,132	830	101	55110	435	OFFICE SUPPLIES	1,600	
1,776	1,616	101	55110	454	WATER AND SEWER	1,200	
5,397	5,716	101	55110	599	OTHER CHARGES	8,000	
38,112	18,423				TOTAL LOCAL HEALTH CENTER	52,279	
					<u>ANIMAL CONTROL</u>		
4,000	4,000	101	55120	316	CONTRIBUTIONS	4,000	
4,000	4,000				TOTAL ANIMAL CONTROL	4,000	

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY							ESTIMATED
ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	2022-23	
AMBULANCE/EMERGENCY MEDICAL SERVICES							
52,403	57,603	101	55130	105	SUPERVISOR / DIRECTOR	61,097	
28,846	31,987	101	55130	119	ACCOUNTANTS/BOOKKEEPERS	32,464	
523,653	559,702	101	55130	131	MEDICAL PERSONNEL	630,000	
8,326	9,062	101	55130	140	SUPPLEMENTS	10,000	
62,415	24,773	101	55130	168	TEMPORARY PERSONNEL	45,000	
18,100	18,100	101	55130	186	LONGEVITY	20,400	
425,893	483,164	101	55130	187	OVERTIME	530,000	
22,095	22,972	101	55130	189	OTHER SALARIES AND WAGES	21,400	
4,006	4,035	101	55130	196	IN-SERVICE TRAINING	4,500	
68,093	72,195	101	55130	201	SOCIAL SECURITY TAX	84,002	
35,602	25,626	101	55130	204	RETIREMENT	71,665	
140,883	157,599	101	55130	207	MEDICAL INSURANCE	165,105	
15,925	16,884	101	55130	212	MEDICARE	19,646	
7,665	9,718	101	55130	307	COMMUNICATION	8,632	
645	395	101	55130	320	DUES AND MEMBERSHIPS	700	
2,000	2,000	101	55130	333	LICENSES	2,600	
5,793	1,574	101	55130	336	MAINTENANCE & REPAIR (Equip)	10,000	
19,826	57,944	101	55130	338	MAINTENANCE & REPAIR (Vehicles)	40,000	
1,575	1,500	101	55130	348	POSTAL CHARGES	1,500	
1,263	1,827	101	55130	355	TRAVEL	4,500	
84,886	90,889	101	55130	399	OTHER CONTRACTED SERVICES	75,000	
3,366	3,921	101	55130	410	CUSTODIAL SUPPLIES	4,000	
71,105	67,848	101	55130	413	DRUGS AND MEDICAL SUPPLIES	75,000	
5,224	6,471	101	55130	415	ELECTRICITY	5,500	
82,963	110,219	101	55130	425	GASOLINE	67,000	
1,970	1,856	101	55130	434	NATURAL GAS	2,250	
1,654	2,052	101	55130	435	OFFICE SUPPLIES	2,500	
4,237	6,616	101	55130	451	UNIFORMS	7,000	
4,018	2,823	101	55130	454	WATER AND SEWER	2,500	
35,400	39,067	101	55130	506	LIABILITY INS.	44,170	
12,333	24,571	101	55130	599	OTHER CHARGES	25,000	
2,454	0	101	55130	704	ATTENDANCE EQUIPMENT	3,500	
2,043	420	101	55130	708	COMMUNICATION EQUIPMENT	2,000	
858	0	101	55130	709	DATA PROCESSING EQUIPMENT	2,500	
<u>1,757,517</u>	<u>1,915,413</u>				TOTAL AMBULANCE/EMER MEDICAL SER	2,081,131	
CRIPPLED CHILDREN SERVICE							
400	450	101	55180	316	CONTRIBUTIONS	937	
<u>5,000</u>	<u>5,000</u>	101	55180	599	OTHER CHARGES (Child Advocacy Center)	5,000	
5,400	5,450				TOTAL CRIPPLED CHILDREN SERVICE	5,937	
OTHER LOCAL HEALTH SERVICES (DGA)(see 46310)							
49,839	41,103	101	55190	162	CLERICAL PERSONNEL	52,000	
100	200	101	55190	186	LONGEVITY	400	
3,020	2,489	101	55190	201	SOCIAL SECURITY	3,249	
1,328	935	101	55190	204	STATE RETIREMENT	2,877	
10,418	9,072	101	55190	207	MEDICAL INSURANCE	15,114	
706	582	101	55190	212	EMPLOYER MEDICARE	760	
0	369	101	55190	355	TRAVEL	200	
<u>1,000</u>	<u>0</u>	101	55190	599	OTHER CHARGES	0	
<u>66,411</u>	<u>54,750</u>				TOTAL OTHER LOCAL HEALTH SERVICES	74,600	
<u>1,871,440</u>	<u>1,998,036</u>				TOTAL PUBLIC HEALTH AND WELFARE	2,217,947	

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					SOCIAL, CULTURAL, AND RECREATION	
					<u>SENIOR CITIZEN'S ASSISTANCE</u>	
4,180	4,176	101	56300	599	OTHER CHARGES	4,200
4,180	4,176				TOTAL SENIOR CITIZEN'S ASSISTANCE	4,200
					<u>LIBRARIES</u>	
56,480	65,341	101	56500	129	LIBRARIANS	67,177
27	0	101	56500	196	IN-SERVICE TRAINING	0
3,502	4,051	101	56500	201	SOCIAL SECURITY TAX	4,165
819	947	101	56500	212	MEDICARE	975
17,657	13,750	101	56500	307	COMMUNICATION	9,600
258	242	101	56500	348	POSTAL CHARGES	770
1,307	1,026	101	56500	351	RENTALS	1,400
158	498	101	56500	355	TRAVEL	800
363	504	101	56500	429	INSTRUCTIONAL SUPPLIES	800
1,329	1,078	101	56500	435	OFFICE SUPPLIES	1,500
2,487	1,118	101	56500	437	PERIODICALS	1,500
9,525	9,593	101	56500	599	OTHER CHARGES	0
527	40	101	56500	709	DATA PROCESSING EQUIPMENT	500
94,438	98,188				TOTAL LIBRARIES	89,187
					<u>PARKS AND FAIR BOARDS</u>	
5,061	0	101	56700	335	MAINTENANCE AND REPAIR SERVICE	1,500
0	0	101	56700	499	OTHER SUPPLIES AND MAT	1,250
5,061	0				TOTAL PARKS AND FAIR BOARDS	2,750
103,679	102,364				TOTAL SOCIAL, CULTURAL, AND REC	96,137
					AGRICULTURE AND NATURAL RESOURCES	
					<u>AGRICULTURE EXTENSION OFFICE</u>	
550	1,500	101	57100	307	COMMUNICATION	1,500
1,097	2,500	101	57100	337	MAINTENANCE AND REPAIR SERVICE	2,500
1,975	1,995	101	57100	355	TRAVEL	2,000
41,994	50,164	101	57100	399	OTHER CONTRACTED SERVICES	60,915
6,000	4,000	101	57100	435	OFFICE SUPPLIES	4,000
5,500	5,277	101	57100	499	OTHER SUPPLIES AND MAT	5,500
1,000	979	101	57100	719	OFFICE EQUIPMENT	1,000
58,117	66,415				TOTAL AGRICULTURE EXTENSION OFFICE	77,415
					<u>SOIL CONSERVATION</u>	
8,000	8,200	101	57500	316	CONTRIBUTIONS & GIFTS (Soil Conserv. Dist.)	8,160
12,000	12,200	101	57500	599	OTHER CHARGES	12,240
20,000	20,400				TOTAL SOIL CONSERVATION	20,400
78,117	86,815				TOTAL AGRICULTURE & NATURAL RES.	97,815
					OTHER GENERAL GOVERNMENT	
					<u>TOURISM</u>	
2,388	15,362	101	58110	316	CONTRIBUTIONS & GIFTS (Rugby)	17,000
0	0	101	58110	499	OTHER SUPPLIES AND MATERIALS	3,500
0	0	101	58110	599	OTHER CHARGES	1,500
0	0	101	58110	707	BUILDING IMPROVEMENTS	0
2,388	15,362				TOTAL TOURISM	22,000

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					ECONOMIC AND COMMUNITY DEVELOPMENT	
0	0	101	58190	105	SUPERVISOR/DIRECTOR	0
0	0	101	58190	169	PART-TIME PERSONNEL	0
0	0	101	58190	201	SOCIAL SECURITY	0
0	0	101	58190	204	RETIREMENT	0
0	0	101	58190	210	UNEMPLOYMENT COMPENSATION	0
0	0	101	58190	212	EMPLOYER MEDICARE	0
23,000	23,000	101	58190	316	CONTRIBUTIONS & GIFTS (Chamber of Comm)	23,000
0	0	101	58190	452	UTILITIES	0
0	0	101	58190	499	OTHER SUPPLIES AND MATERIALS	0
0	0	101	58190	599	OTHER CHARGES (Grants)	0
<u>23,000</u>	<u>23,000</u>				TOTAL ECONOMIC AND COMMUNITY DEV	<u>23,000</u>
					VETERAN'S SERVICES	
1,400	3,800	101	58300	316	CONTRIBUTIONS (DAV)	0
22,995	22,995	101	58300	399	OTHER CONTRACTED SERVICES	25,000
2,498	2,496	101	58300	499	OTHER SUPPLIES AND MATERIALS	2,500
<u>26,893</u>	<u>29,291</u>				TOTAL VETERAN'S SERVICES	<u>27,500</u>
					COVID EXPENDITURES	
0	0	101	58801	131	MEDICAL PERSONNEL	0
33,105	0	101	58801	166	CUSTODIAL PERSONNEL	0
0	0	101	58801	187	OVERTIME	0
0	0	101	58801	413	DRUGS & MEDICAL SUPPLIES	0
0	0	101	58801	599	OTHER CHARGES	0
0	0	101	58801	704	ATTENDANCE EQUIPMENT	0
9,899	0	101	58802	193	ELECTION WORKERS	0
0	0	101	58802	335	MAINTENANCE AND REPAIR	0
0	0	101	58802	348	POSTAGE	0
0	0	101	58802	410	CUSTODIAL SUPPLIES	0
2,080	0	101	58802	435	OFFICE SUPPLIES	0
3,769	0	101	58804	599	OTHER CHARGES	0
0	557,822	101	58841	188	BONUS PAYMENTS	0
0	34,208	101	58841	201	SOCIAL SECURITY	0
0	12,235	101	58841	204	STATE RETIREMENT	0
0	1	101	58841	210	UNEMPLOYMENT COMPENSATION	0
0	8,000	101	58841	212	EMPLOYER MEDICARE	0
0	<u>33,908</u>	101	58847	599	OTHER CHARGES	0
<u>48,854</u>	<u>646,174</u>				TOTAL COVID EXPENDITURES	<u>0</u>
					MISCELLANEOUS	
15,600	0	101	58900	168	TEMPORARY PERSONNEL	0
3,256	3,217	101	58900	206	LIFE INSURANCE	3,200
9,325	6,341	101	58900	210	UNEMPLOYMENT COMPENSATION	14,000
8,570	8,051	101	58900	358	REMITTANCE OF REVENUES COLL. (C.A.S.A.)	11,000
138,115	139,125	101	58900	510	TRUSTEE'S COMMISSION	140,000
0	0	101	58900	599	OTHER CHARGES	0
<u>174,866</u>	<u>156,734</u>				TOTAL MISCELLANEOUS	<u>168,200</u>
<u>276,001.12</u>	<u>870,561.00</u>				TOTAL OTHER GENERAL GOVERNMENT	<u>240,700</u>
9,321,779	9,882,275				TOTAL GENERAL GOVERNMENT	10,417,723
					DEBT SERVICE	
42,258	26,694	101	82110	610	PRINCIPAL ON CAPITAL LEASES	0
3,456	1,012	101	82210	611	INTEREST ON CAPITAL LEASES	0
<u>45,714</u>	<u>27,706</u>				TOTAL DEBT SERVICE	<u>0</u>

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

<i>HISTORY</i>						ESTIMATED
ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	2022-23
					OTHER USES	
73,091	153,943	101	91120	399	OTHER CONTRACTED SERVICES	0
27,698	10,049	101	91130	599	OTHER CHARGES	0
5,000	773	101	91150	499	OTHER SUPPLIES AND MATERIALS	0
33,306	16,000	101	91150	599	OTHER CHARGES	0
63,694	39,506	101	99100	590	TRANSFERS TO OTHER FUNDS	0
<u>0</u>	<u>0</u>	101	99130	606	OTHER DEBT ISSUANCE CHARGES	<u>0</u>
202,789	220,271				TOTAL OTHER USES	0
9,367,493	9,909,981				TOTAL EXPENDITURES	10,417,723
<u>202,789</u>	<u>220,271</u>				TOTAL OTHER USES	<u>0</u>
9,570,282	10,130,252				TOTAL EXPEND/ENCUMB & OTHER USES	10,417,723
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
579,844	519,974					
1,926,573	2,506,417				EST. BEGINNING FUND BALANCE JULY 1	3,026,391
2,506,417	3,026,391				EST. ENDING FUND BALANCE JUNE 30	3,026,391

Balance Sheet

June 30, 2022

101 GENERAL FUND

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
101	-	11130	CASH IN BANK	366.93
101	-	11140	CASH WITH TRUSTEE	3,082,372.60
101	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	135,787.23
101	-	11410	AMB ACCOUNTS RECEIVABLE	253,688.61
101	-	11410	ACCOUNTS RECEIVABLE (EMS)	39,098.73
101	-	11410	FUEL ACCOUNTS RECEIVABLE (Sale of Fuel)	1,859.07
101	-	11420	AMB ALLOWANCE FOR UNCOLLECTIBLES-CONTRA ACCT	-72,441.48
101	-	11430	DRGCT DUE FROM OTHER GOVERNMENTS (Drug Court)	6,059.09
101	-	11430	INCTX DUE FROM OTHER GOVERNMENTS (Income Tax)	264.58
101	-	11500	PROPERTY TAXES RECEIVABLE	6,204,930.01
101	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-310,779.00
			TOTAL ASSETS	9,341,206.37
LIABILITIES				
101	-	21100	CASA ACCOUNTS PAYABLE (CASA)	-2,995.50
101	-	21100	EMS ACCOUNTS PAYABLE (EMS)	-5,698.98
101	-	21200	ACCRUED PAYROLL	-192,562.01
101	-	21330	RETIREMENT CONTRIBUTIONS	-27,673.78
101	-	21340	HUMANA DENTAL/VISION	4,320.18
101	-	21343	CIGNA HEALTH INSURANCE PAYABLE	-87,051.10
101	-	21344	AMERICAN HERITAGE LIFE INS PREMIUM PAYABLE	-2,808.20
101	-	21390	OTHER PAYROLL DEDUCTIONS	-489.50
101	-	21530	DUE TO THE STATE OF TENNESSEE	-845.18
101	-	29940	DEFERRED CURRENT PROPERTY TAXES	-5,692,122.00
101	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-184,462.00
101	-	29990	OTHER DEFERRED/UNAVAILABLE REVENUE	0.00
101	-	29990	AMB OTHER DEFERRED/UNAVAILABLE REV-AMB	-122,427.45
			TOTAL LIABILITIES	-6,314,815.52
FUND BALANCE				
101	-	34110	ENCUMBRANCES - CURRENT YEAR	-55,886.61
101	-	34120	ENCUMBRANCES - PRIOR YEAR	-4,668.05
101	-	34510	RGDDS RESTRICTED FOR GENERAL GOVERNMENT	-6,465.42
101	-	34520	C&M RESTRICTED FOR ADMINISTRATION OF JUSTICE	-20,952.62
101	-	34520	DRGCT RESTRICTED FOR ADMINISTRATION OF JUSTICE	-22,177.58
101	-	34510	COCLK RESTRICTED FOR GENERAL GOV-COUNTY CLERK	-17,619.40
101	-	34590	TOUR RESTRICTED FOR TOURISM	-26,717.13
101	-	34635	LIBRY COMMITTED FOR SOCIAL, CULTURAL, REC SER	-38,894.98
101	-	39000	UNASSIGNED	-2,313,033.42
101	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-519,975.64
			TOTAL FUND BALANCE (Net Position)	-3,026,390.85
			Fund Is In Balance	0.00

SOLID WASTE FUND



The Solid Waste/Sanitation Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Solid Waste/Sanitation Fund is used to account for transactions relating to solid waste disposal, educational projects, and recycling.

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
		LOCAL TAXES				
		<u>COUNTY PROPERTY TAXES</u>				
895,948	902,071	116	40110		CURRENT PROPERTY TAX (.276 Tax Rate)	905,860
38,725	40,532	116	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	40,934
2	130	116	40125		TRUSTEE'S COLLECTIONS - BANKRUTCY	0
28,054	28,309	116	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	20,000
8,413	8,997	116	40140		INTEREST AND PENALTY	8,000
138	1,228	116	40150		PICK-UP TAXES	200
971,280	981,267				TOTAL COUNTY PROPERTY TAX	974,994
		<u>STATUTORY LOCAL TAXES</u>				
0	0				TOTAL STATUTORY LOCAL TAXES	0
971,280	981,267				TOTAL LOCAL TAXES	974,994
		CHARGES FOR CURRENT SERVICES				
		<u>GENERAL SERVICE CHARGES</u>				
247,780	267,727	116	43114		SOLID WASTE DISPOSAL FEE	316,000
247,780	267,727				TOTAL GENERAL SERVICE CHARGES	316,000
247,780	267,727				TOTAL CHARGES FOR CURRENT SERVICES	316,000
		OTHER LOCAL REVENUES				
		<u>RECURRING ITEMS</u>				
977	2,116	116	44130		SALE OF MATERIALS AND SUPPLIES	2,000
7,607	24,328	116	44145		SALE OF RECYCLED MATERIALS	15,000
485	342	116	44170		MISCELLANEOUS REFUNDS	0
9,069	26,786				TOTAL RECURRING ITEMS	17,000
		<u>NONRECURRING ITEMS</u>				
18,956	0	116	44530		SALE OF EQUIPMENT	0
0	0	116	44560		DAMAGES RECOVERED FROM INDIV.	0
18,956	0				TOTAL NONRECURRING ITEMS	0
28,025	26,786				TOTAL OTHER LOCAL REVENUES	17,000
		STATE OF TENNESSEE				
		<u>GRANTS</u>				
5,616	5,144	116	46170		SOLID WASTE GRANTS	0
31,997	36,704	116	46430		LITTER PROGRAM	44,200
0	0	116	46490		OTHER PUBLIC WORKS GRANTS	0
		<u>OTHER STATE REVENUES</u>				
0	129,000	116	46980		OTHER STATE GRANTS	0
0	0	116	46990		OTHER STATE REVENUES	0
0	129,000				TOTAL OTHER STATE REVENUES	0
37,613	170,848				TOTAL STATE OF TENNESSEE	44,200
		<u>FEDERAL REVENUES</u>				
37,240	0	116	47301		COVID GRANTS (TN CARES)	0
0	24,000	116	47990		OTHER FEDERAL REVENUES	0
37,240	24,000				TOTAL FEDERAL REVENUES	0

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
0	0
2,230	0
<u>0</u>	<u>566,699</u>
2,230	566,699
1,321,938	1,470,628
<u>2,230</u>	<u>566,699</u>
1,324,168	2,037,327

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
OTHER SOURCES (NON REVENUE)				
116	49300		CAPITAL LEASES ISSUED	0
116	49700		INSURANCE RECOVERY	0
116	49800		TRANSFERS IN	<u>0</u>
			TOTAL OTHER SOURCES (NON REVENUE)	0
			TOTAL ESTIMATED REVENUES	1,352,194
			TOTAL OTHER SOURCES	<u>0</u>
			TOTAL REVENUE AND OTHER SOURCES	1,352,194
GENERAL GOVERNMENT				
<i>PUBLIC HEALTH AND WELFARE</i>				
<u>SANITATION MANAGEMENT</u>				
116	55710	105	SUPERVISOR/DIRECTOR	60,768
116	55710	147	TRUCK DRIVERS	130,420
116	55710	164	ATTENDANTS	198,455
116	55710	169	PART-TIME PERSONNEL	0
116	55710	186	LONGEVITY	4,300
116	55710	187	OVERTIME	11,400
116	55710	189	OTHER SALARIES AND WAGES	5,700
116	55710	201	SOCIAL SECURITY TAX	25,485
116	55710	204	RETIREMENT	22,567
116	55710	207	MEDICAL INSURANCE	58,713
116	55710	212	MEDICARE	5,961
116	55710	302	ADVERTISING	400
116	55710	307	COMMUNICATION	6,000
116	55710	321	ENGINEERING SERVICES	2,000
116	55710	333	LICENSES	250
116	55710	336	MAINTENANCE AND REPAIR SERVICES	16,000
116	55710	351	RENTALS	3,100
116	55710	355	TRAVEL	0
116	55710	399	OTHER CONTRACTED SERVICES	407,537
116	55710	415	ELECTRICITY	16,500
116	55710	418	EQUIPMENT AND MACHINERY PARTS	18,000
116	55710	425	GASOLINE	43,000
116	55710	426	GENERAL CONSTRUCTION MATERIAL	20,000
116	55710	433	LUBRICANTS	4,000
116	55710	434	NATURAL GAS	600
116	55710	435	OFFICE SUPPLIES	1,500
116	55710	450	TIRES AND TUBES	9,500
116	55710	454	WATER AND SEWER	3,500
116	55710	456	GRAVEL AND CHERT	1,500
116	55710	499	OTHER SUPPLIES AND MATERIALS	1,620
116	55710	502	BUILDING AND CONTENTS INS.	0
116	55710	506	LIABILITY INS.	9,023
116	55710	511	VEHICLE AND EQUIPMENT INS.	0
116	55710	513	WORKMAN'S COMPENSATION INS.	35,000
116	55710	523	LANDFILL CLOSURE/POST-CLOSURE	17,500
116	55710	724	SITE DEVELOPMENT	5,000
116	55710	733	SOLID WASTE EQUIPMENT	<u>33,815</u>
			TOTAL SANITATION MANAGEMENT	1,179,114

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					<u>SANITATION EDUCATION/INFORMATION (LITTER GRANT)</u>	
13,434	16,430	116	55720	105	SUPERVISOR / DIRECTOR	15,200
15,652	15,903	116	55720	164	ATTENDANTS	16,800
1,803	1,971	116	55720	201	SOCIAL SECURITY TAX	1,984
0	336	116	55720	204	RETIREMENT	0
422	461	116	55720	212	MEDICARE	464
1,500	4,475	116	55720	302	ADVERTISING	1,800
74	25	116	55720	335	MAINTENANCE & REPAIR	300
0	175	116	55720	355	TRAVEL	200
597	1,232	116	55720	425	GASOLINE	1,900
0	30	116	55720	429	INSTRUCTIONAL SUPPLIES	1,052
0	0	116	55720	435	OFFICE SUPPLIES	0
700	31	116	55720	453	VEHICLE PARTS	1,500
3,899	778	116	55720	499	OTHER SUPPLIES & MATERIALS	3,000
0	0	116	55720	599	OTHER CHARGES	0
38,081	41,847				TOTAL SANITATION EDUCATION/INFO	44,200
					<u>RECYCLING CENTER</u>	
29,812	29,817	116	55751	105	SUPERVISOR/DIRECTOR	31,158
19,707	24,903	116	55751	164	ATTENDANTS	20,330
28,115	21,649	116	55751	169	PART-TIME PERSONNEL	26,750
300	500	116	55751	186	LONGEVITY	600
0	107	116	55751	187	OVERTIME	0
0	190	116	55751	189	OTHER SALARIES AND WAGES	0
4,832	4,784	116	55751	201	SOCIAL SECURITY TAX	4,888
1,318	1,157	116	55751	204	RETIREMENT	2,860
0	0	116	55751	207	MEDICAL INSURANCE	0
1,118	1,118	116	55751	212	MEDICARE	1,144
1,257	0	116	55751	307	COMMUNICATION	0
2,036	2,339	116	55751	415	ELECTRICITY	2,400
4,110	7,256	116	55751	425	GASOLINE	4,900
0	0	116	55751	451	UNIFORMS	0
2,182	2,436	116	55751	453	VEHICLE PARTS	2,300
471	427	116	55751	454	WATER AND SEWER	500
2,712	1,941	116	55751	499	OTHER SUPPLIES AND MATERIALS	2,000
318	575	116	55751	599	OTHER CHARGES	500
1,145	29,059	116	55751	733	SOLID WASTE EQUIPMENT	1,300
99,433	128,258				TOTAL RECYCLING CENTER	101,630
1,189,424	1,473,262				<i>TOTAL PUBLIC HEALTH AND WELFARE</i>	1,324,944
					<u>OTHER GENERAL GOVERNMENT</u>	
					<u>OTHER CHARGES</u>	
21,768	21,989	116	58400	510	TRUSTEE'S COMMISSION	25,000
21,768	21,989				TOTAL OTHER CHARGES	25,000
					<u>COVID EXPENDITURES</u>	
37,240	0	116	58801	733	SOLID WASTE EQUIPMENT	0
37,240	0				TOTAL COVID EXPENDITURES	0

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					<u>AMERICAN RESCUE PLAN</u>	
0	54,941	116	58841	188	BONUS PAYMENTS	0
0	3,375	116	58841	201	SOCIAL SECURITY	0
0	856	116	58841	204	STATE RETIREMENT	0
0	789	116	58841	212	EMPLOYER MEDICARE	0
<u>0</u>	<u>284,851</u>	116	58841	733	SOLID WASTE EQUIPMENT	<u>0</u>
0	344,812				TOTAL AMERICAN RESCUE PLAN	0
					<u>MISCELLANEOUS</u>	
86	73	116	58900	206	LIFE INSURANCE	250
<u>2,295</u>	<u>1,692</u>	116	58900	210	UNEMPLOYMENT COMPENSATION	<u>2,000</u>
<u>2,381</u>	<u>1,765</u>				TOTAL MISCELLANEOUS	<u>2,250</u>
61,389	368,566				TOTAL OTHER GENERAL GOVERNMENT	27,250
					<u>DEBT SERVICE</u>	
0	0	116	82110	610	PRINCIPAL ON CAPITAL LEASES	0
<u>0</u>	<u>0</u>	116	82210	611	INTEREST ON CAPITAL LEASES	<u>0</u>
0	0				TOTAL DEBT SERVICE	0
1,250,813	1,841,828				TOTAL GENERAL GOVERNMENT	1,352,194
					OTHER USES	
					<u>OPERATING TRANSFERS</u>	
<u>0</u>	<u>0</u>	116	99100	590	TRANSFERS TO OTHER FUNDS	<u>0</u>
<u>0</u>	<u>0</u>				TOTAL OPERATING TRANSFERS	<u>0</u>
0	0				TOTAL OTHER USES	0
1,250,813	1,841,828				TOTAL EXPENDITURES	1,352,194
<u>0</u>	<u>0</u>				TOTAL OTHER USES	<u>0</u>
1,250,813	1,841,828				TOTAL EXPEND/ENCUMB & OTHER USES	1,352,194
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
73,355	195,499					
55,966	129,321				EST. BEGINNING FUND BALANCE - JULY 1	324,820
129,321	324,820				EST. ENDING FUND BALANCE - JUNE 30	324,820

Balance Sheet

June 30, 2022

116 SOLID WASTE

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
116	-	11130	- TAX CASH IN BANK - TAX ACCOUNT	0.21
116	-	11140	CASH WITH TRUSTEE	311,088.42
116	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	3,668.62
116	-	11410	ACCOUNTS RECEIVABLE	3,311.44
116	-	11410	- DISPL ACCOUNTS RECEIVABLE	27,719.00
116	-	11410	- LITTR ACCOUNTS RECEIVABLE	2,885.93
116	-	11500	PROPERTY TAXES RECEIVABLE	1,034,282.23
116	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-51,803.00
TOTAL ASSETS				1,331,152.85
LIABILITIES				
116	-	21200	ACCRUED PAYROLL	-18,247.73
116	-	21343	CIGNA HEALTH INSURANCE PAYABLE	-6,332.29
116	-	21530	DUE TO THE STATE OF TENNESSEE	-396.14
116	-	21330	RETIREMENT CONTRIBUTIONS	-1,805.30
116	-	29940	DEFERRED CURRENT PROPERTY TAXES	-948,803.00
116	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-30,748.00
TOTAL LIABILITIES				-1,006,332.46
FUND BALANCE				
116	-	34110	ENCUMBRANCES - CURRENT YEAR	-25,055.12
116	-	34120	ENCUMBRANCES -PRIOR YEAR	-3,602.38
116	-	34745	ASSIGNED FOR OTHER OPERATIONS	-25,000.00
116	-	39000	UNASSIGNED	-75,661.07
116	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-195,501.82
TOTAL FUND BALANCE (Net Position)				-324,820.39
Fund Is In Balance				0.00

Drug Control Fund



122

The Drug Control Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Drug Control Fund is used to account for transactions of the county drug control transactions. The main source of revenue for this fund is from fines and sales of confiscated property. The expenditures are for drug control enforcement and education.

DRUG CONTROL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
0	0
0	0
48,252	52,438
230	0
0	0
<u>46,133</u>	<u>11,358</u>
94,615	63,796
0	0
0	0
100	0
<u>0</u>	<u>0</u>
100	0
94,715	63,796
0	0
1,430	4,155
0	0
0	0
0	0
0	0
181	4,552
2,250	6,000
1,050	0
375	0
144	0
0	0
450	375
0	0
181	1,413
502	1,042
185	642
950	651
9,333	2,439
52,090	0
0	0
0	0
<u>69,121</u>	<u>21,269</u>
69,121	21,269
69,121	21,269
0	0
<u>69,121</u>	<u>21,269</u>
25,594	42,527
48,381	73,975
73,975	116,502

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
FINES, FORFEITURES, AND PENALTIES				
122	42140		DRUG CONTROL FINES (Circuit Court)	0
122	42141		DRUG COURT FEES (Circuit Court)	0
122	42340		DRUG CONTROL FINES (Gen Sessions Court)	40,000
122	42341		DRUG COURT FEES (Gen Sessions Court)	0
122	42441		DRUG COURT FEES (Juvenile Court)	0
122	42910		PROCEEDS FROM CONFISCATED PROPERTY	<u>7,500</u>
TOTAL FINES, FORF., AND PENALTIES				47,500
OTHER LOCAL REVENUES				
122	43190		OTHER GENERAL SERVICE CHARGES	0
122	44170		MISCELLANEOUS REFUNDS	0
122	44570		CONTRIBUTIONS	0
122	48900		TRANSFERS FROM OTHER FUNDS	<u>0</u>
TOTAL OTHER LOCAL REVENUES				0
TOTAL REVENUE AND OTHER SOURCES				47,500
GENERAL GOVERNMENT				
<i>PUBLIC SAFETY</i>				
<u>DRUG ENFORCEMENT</u>				
122	54150	106	DEPUTY(IES)	0
122	54150	196	IN SERVICE TRAINING	2,500
122	54150	201	SOCIAL SECURITY	0
122	54150	204	STATE RETIREMENT	0
122	54150	207	MEDICAL INSURANCE	0
122	54150	212	MEDICARE	0
122	54150	316	CONTRIBUTIONS	3,000
122	54150	319	CONFIDENTIAL DRUG ENFORC.	7,500
122	54150	351	RENTALS	0
122	54150	353	TOW-IN SERVICES	600
122	54150	355	TRAVEL	500
122	54150	357	VETERINARY SERVICES	0
122	54150	399	OTHER CONTRACTED SERVICES	1,000
122	54150	401	ANIMAL FOOD & SUPPLIES	0
122	54150	429	INSTRUCTIONAL SUPPLIES	1,500
122	54150	451	UNIFORMS	2,000
122	54150	499	OTHER SUPPLIES AND MAT.	1,000
122	54150	510	TRUSTEE'S COMMISSION	1,000
122	54150	716	LAW ENFORCEMENT EQUIP.	3,000
122	54150	718	MOTOR VEHICLES	36,000
122	91130	590	TRANSFERS TO OTHER FUNDS	0
122	99100	590	TRANSFERS TO OTHER FUNDS	0
TOTAL DRUG ENFORCEMENT				<u>59,600</u>
<i>TOTAL PUBLIC SAFETY</i>				<u>59,600</u>
TOTAL GENERAL GOVERNMENT				59,600
TOTAL EXPENDITURES				59,600
TOTAL OTHER USES				<u>0</u>
TOTAL EXPEND/ENCUMB & OTHER USES				59,600
EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES				-12,100
EST. BEGINNING FUND BALANCE - JULY 1				116,502
EST. ENDING FUND BALANCE - JUNE 30				104,402

Balance Sheet

June 30, 2022

122 DRUG FUND

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
122	-	11140	CASH WITH TRUSTEE	113,802.35
122	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	2,699.85

TOTAL ASSETS				116,502.20
LIABILITIES				
122	-	21560	DUE TO LITIGANTS, HEIRS, AND OTHERS	0.00
122	-	21900	OTHER CURRENT LIABILITIES	0.00

TOTAL LIABILITIES				0.00
FUND BALANCE				
122	-	34110	ENCUMBRANCES - CURRENT YEAR	0.00
122	-	39000	UNASSIGNED	-73,975.13
122	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-42,527.07

TOTAL FUND BALANCE (Net Position)				-116,502.20

Fund Is In Balance				0.00
				=====



HIGHWAY & PUBLIC WORKS FUND

131

The Highway/Public Works Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Highway/Public Works Fund is used to account for transactions of the county highway department. The main source of revenue for this fund is from state gasoline taxes.

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
65,957	50,987
3,035	2,985
0	11
2,200	2,094
651	648
10	69
0	0
<u>71,853</u>	<u>56,794</u>
26,064	61,374
0	0
<u>97,917</u>	<u>118,168</u>
0	0
0	0
0	0
69	0
35,433	683
13,912	0
<u>1,091</u>	<u>39</u>
<u>50,505</u>	<u>722</u>
1,503	13,916
0	0
0	0
<u>1,503</u>	<u>13,916</u>
<u>52,008</u>	<u>14,638</u>
501,947	342,775
195,510	153,243
7,230	81,739
1,993,849	1,491,938
484,299	1,088,684
0	0
<u>3,182,835</u>	<u>3,158,379</u>
0	0
0	0
0	0
21,833	0
0	<u>79,737</u>
<u>21,833</u>	<u>79,737</u>
<u>3,354,593</u>	<u>3,370,922</u>

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
LOCAL TAXES				
<u>CURRENT PROPERTY TAX</u>				
131	40110		CURRENT PROPERTY TAX (.015 Tax Rate)	48,903
131	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	3,000
131	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
131	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	1,500
131	40140		INTEREST AND PENALTY	500
131	40150		PICK-UP TAXES	50
131	40163		PAYMENTS IN LIEU OF TAXES	0
			TOTAL COUNTY PROPERTY TAXES	<u>53,953</u>
<u>OTHER LOCAL TAXES</u>				
131	40280		MINERAL SEVERANCE TAX	65,000
131	40320		BANK EXCISE TAX (State Shared Rev)	0
			TOTAL LOCAL TAXES	<u>118,953</u>
CHARGES FOR CURRENT SERVICES				
131	43990		OTHER CHARGES FOR SERVICES	0
			TOTAL CHARGES FOR CURRENT SERVICES	<u>0</u>
OTHER LOCAL REVENUES				
<u>RECURRING ITEMS</u>				
131	44110		INTEREST EARNED	0
131	44130		SALE OF MATERIALS AND SUPPLIES	0
131	44135		SALE OF GASOLINE	0
131	44145		SALE OF RECYCLED MATERIALS	2,500
131	44170		MISCELLANEOUS REFUNDS	1,000
			TOTAL RECURRING ITEMS	<u>3,500</u>
<u>NONRECURRING ITEMS</u>				
131	44530		SALE OF EQUIPMENT	2,500
131	44540		SALE OF PROPERTY	0
131	44560		DAMAGES RECOVERED FROM INDIV	0
			TOTAL NONRECURRING ITEMS	<u>2,500</u>
			TOTAL OTHER LOCAL REVENUE	<u>6,000</u>
STATE OF TENNESSEE				
131	46410		BRIDGE PROGRAM	100,000
131	46420		STATE AID PROGRAM	50,000
131	46852		STATE REV SHARING-TELCO	0
131	46920		GASOLINE & MOTOR FUEL TAX (State Shrd Rev)	2,700,000
131	46930		PETROLEUM SPECIAL TAX (State Shared Rev)	15,000
131	46980		OTHER STATE GRANTS	0
			TOTAL STATE OF TENNESSEE	<u>2,865,000</u>
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
131	47230		DISASTER RELIEF	0
			TOTAL FEDERAL THROUGH STATE	<u>0</u>
			TOTAL FEDERAL GOVERNMENT	<u>0</u>
OTHER SOURCES				
131	49700		INSURANCE RECOVERY	0
131	49800		OPERATING TRANSFERS	0
			TOTAL OTHER SOURCES	<u>0</u>
			TOTAL REVENUES	<u>2,989,953</u>

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
84,336	86,110
25,797	27,870
0	0
6,407	6,691
2,932	2,642
22,667	22,078
1,498	1,565
3,395	3,545
0	0
698	400
0	0
0	0
0	66
150	400
103	127
1,080	499
<u>149,063</u>	<u>151,993</u>
39,985	41,649
78,073	79,156
210,103	190,720
26,000	33,545
27,511	34,205
16,625	15,875
23,635	23,345
8,820	8,203
74,627	75,952
5,528	5,460
1,234	0
73,778	342,838
110,148	401,002
299,803	246,671
0	0
226,178	186,905
0	0
30,982	82,654
3,125	4,884
162	0
98	0
0	0
0	0
<u>1,256,415</u>	<u>1,773,064</u>

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
HIGHWAYS				
<u>ADMINISTRATION</u>				
131	61000	101	COUNTY OFFICIAL / ADMINISTRATIVE	90,636
131	61000	161	SECRETARY(S)	32,468
131	61000	186	LONGEVITY PAY	500
131	61000	201	SOCIAL SECURITY TAX	7,664
131	61000	204	RETIREMENT	6,786
131	61000	207	MEDICAL INSURANCE	23,598
131	61000	212	MEDICARE	1,793
131	61000	320	DUES AND MEMBER5SHIPS	4,000
131	61000	331	LEGAL SERVICES	1,000
131	61000	332	LEGAL NOTICES, RECORDINGS AND C	1,000
131	61000	337	MAINTENANCE AND REPAIR SERVICE	300
131	61000	348	POSTAL CHARGES	100
131	61000	349	PRINTING, STATIONARY, AND FORMS	100
131	61000	355	TRAVEL	500
131	61000	435	OFFICE SUPPLIES	1,000
131	61000	599	OTHER CHARGES	3,000
			<u>TOTAL ADMINISTRATION</u>	<u>174,445</u>
<u>HIGHWAY AND BRIDGE MAINTENANCE</u>				
131	62000	141	FOREMEN	47,179
131	62000	143	EQUIPMENT OPERATORS	82,096
131	62000	147	TRUCK DRIVERS	246,288
131	62000	149	LABORERS	64,936
131	62000	169	PART-TIME PERSONNEL	101,240
131	62000	186	LONGEVITY PAY	18,500
131	62000	201	SOCIAL SECURITY TAX	34,735
131	62000	204	RETIREMENT	25,200
131	62000	207	MEDICAL INSURANCE	96,728
131	62000	212	MEDICARE	8,124
131	62000	351	RENTALS	2,000
131	62000	399	OTHER CONTRACTED SERVICES	1,100,000
131	62000	404	ASPHALT-HOT MIX	400,000
131	62000	405	ASPHALT-LIQUID	200,000
131	62000	408	CONCRETE	2,500
131	62000	409	CRUSHED STONE	300,000
131	62000	436	OTHER ROAD MATERIALS	1,000
131	62000	440	PIPE-METAL	85,000
131	62000	443	ROAD SIGNS	4,500
131	62000	445	SAND	500
131	62000	446	SMALL TOOLS	500
131	62000	447	STRUCTURAL STEEL	1,000
131	62000	455	WOOD PRODUCTS	1,000
			<u>TOTAL HIGHWAY & BRIDGE MAINTENANCE</u>	<u>2,823,026</u>

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
80,123	118,053
3,132	2,894
9,500	9,500
0	0
5,193	7,648
2,371	2,948
21,042	27,363
1,214	1,789
6,684	20,727
50,943	72,713
55,182	62,409
8,484	10,259
25,697	20,732
4,404	5,169
0	0
12,144	19,587
<u>12,192</u>	<u>11,136</u>
298,305	392,927
7,333	9,580
10,508	12,239
6,213	6,796
1,168	1,603
44,004	46,459
26,312	28,258
<u>60</u>	<u>52</u>
95,598	104,987
243	264
455	409
<u>32,051</u>	<u>26,920</u>
32,749	27,593
0	72,686
0	4,443
0	1,568
<u>0</u>	<u>1,039</u>
0	79,736

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
<u>OPERATION AND MAINTENANCE OF EQUIPMENT</u>				
131	63100	142	MECHANIC(S)	89,418
131	63100	169	PART-TIME PERSONNEL	12,740
131	63100	186	LONGEVITY PAY	9,750
131	63100	187	OVERTIME	0
131	63100	201	SOCIAL SECURITY TAX	6,939
131	63100	204	RETIREMENT	5,445
131	63100	207	MEDICAL INSURANCE	36,566
131	63100	212	MEDICARE	1,623
131	63100	399	OTHER CONTRACTED SERVICES	20,000
131	63100	412	DIESEL FUEL	100,000
131	63100	418	EQUIPMENT AND MACHINERY PARTS	75,000
131	63100	424	GARAGE SUPPLIES	4,000
131	63100	425	GASOLINE	50,000
131	63100	433	LUBRICANTS	8,000
131	63100	446	SMALL TOOLS	1,000
131	63100	450	TIRES AND TUBES	15,000
131	63100	451	UNIFORMS	<u>12,000</u>
			TOTAL OPERATION & MAINT OF EQUIPMENT	447,481
<u>OTHER CHARGES</u>				
131	65000	307	COMMUNICATION	9,500
131	65000	415	ELECTRICITY	12,000
131	65000	434	NATURAL GAS	8,000
131	65000	454	WATER AND SEWER	1,500
131	65000	506	LIABILITY INS.	49,172
131	65000	510	TRUSTEE COMMISSION	27,000
131	65000	599	OTHER CHARGES	<u>500</u>
			TOTAL OTHER CHARGES	107,672
<u>EMPLOYEE BENEFITS</u>				
131	66000	206	LIFE INSURANCE	350
131	66000	210	UNEMPLOYMENT COMPENSATION	1,000
131	66000	513	WORKMAN'S COMPENSATION INS.	<u>27,677</u>
			TOTAL EMPLOYEE BENEFITS	29,027
<u>AMERICAN RESCUE PLAN</u>				
131	67101	188	LIFE INSURANCE	0
131	67101	201	UNEMPLOYMENT COMPENSATION	0
	67101	204	STATE RETIREMENT	0
131	67101	212	WORKMAN'S COMPENSATION INS.	<u>0</u>
			TOTAL EMPLOYEE BENEFITS	0

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
387,780	328,887
0	0
189,578	264,104
0	0
33,867	34,435
0	0
365,017	158,924
0	0
976,242	786,350
0	0
2,808,372	3,316,650
0	0
2,808,372	3,316,650
546,221	54,272
4,213,041	4,759,262
4,759,262	4,813,534

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
<u>CAPITAL OUTLAY</u>				
131	68000	705	BRIDGE CONSTRUCTION	100,000
131	68000	708	COMMUNICATION EQUIPMENT	5,000
131	68000	714	HIGHWAY EQUIPMENT	700,000
131	68000	715	LAND	0
131	68000	718	MOTOR VEHICLES	50,000
131	68000	723	RIGHT-OF-WAY	2,000
131	68000	726	STATE AID PROJECTS	50,000
131	68000	732	BUILDING PURCHASES	0
			TOTAL CAPITAL OUTLAY	907,000
<u>OTHER USES</u>				
131	99100	590	TRANSFERS TO OTHER FUNDS	0
			TOTAL EXPENDITURES	4,488,651
			TOTAL OTHER USES	0
			TOTAL EXPEND/ENCUMB & OTHER USES	4,488,651
			EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-1,498,698
			EST. BEGINNING FUND BALANCE - JULY 1	4,813,534
			EST. ENDING FUND BALANCE - JUNE 30	3,314,836

Balance Sheet

June 30, 2022

131 HIGHWAY DEPARTMENT

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
131	-	11130	- TAX CASH IN BANK	168.43
131	-	11140	CASH WITH TRUSTEE	4,631,402.50
131	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	270.07
131	-	11410	- FUEL ACCOUNTS RECEIVABLE (Fuel Sold)	0.00
131	-	11430	DUE FROM OTHER GOVERNMENTS	347,057.89
131	-	11500	PROPERTY TAXES RECEIVABLE	58,457.86
131	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	-2,928.00
131	-	11600	- MED PREPAID ITEMS (July's Emp Medical Insurance)	0.00

TOTAL ASSETS				5,034,428.75
LIABILITIES				
131	-	21200	ACCRUED PAYROLL	-37,952.23
131	-	21330	RETIREMENT CONTRIBUTIONS	-3,230.68
131	-	21343	CIGNA HEALTH INSURANCE	-13,243.46
131	-	21530	DUE TO THE STATE OF TENNESSEE	-31.65
131	-	21360	GARNISHMENTS AND LEVIES	0.00
131	-	29940	DEFERRED REVENUE - CURR. PROPERTY TAXES	-53,627.00
131	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-1,737.00
131	-	29990	OTHER DEFERRED/UNAVAILABE REVENUE	-111,072.93

TOTAL LIABILITIES				-220,894.95
FUND BALANCE				
131	-	34110	ENCUMBRANCES - CURRENT YEAR	-349,330.88
131	-	34120	ENCUMBRANCES - PRIOR YEAR	0.00
131	-	34550	RESTRICTED FOR HIGHWAYS/PUBLIC WORKS	-387,070.61
131	-	39000	UNASSIGNED	-4,022,856.34
131	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-54,275.97

TOTAL FUND BALANCE (Net Position)				-4,813,533.80

Fund Is In Balance				0.00
				=====

GENERAL PURPOSE SCHOOL FUND

141



The General Purpose School Fund is used to account for general operations of the school department. Major funding for the school department is provided through local tax levies and state education funds.

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23	
		LOCAL TAXES					
		<u>COUNTY PROPERTY TAXES</u>					
2,638,364	2,695,860	141	40110		CURRENT PROPERTY TAX (.52 Tax Rate)	1,696,846	
121,485	119,514	141	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	130,000	
8	426	141	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0	
88,011	83,781	141	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	68,000	
26,119	26,722	141	40140		INTEREST AND PENALTY	23,500	
408	3,670	141	40150		PICK-UP TAXES	1,000	
<u>0</u>	<u>0</u>	141	40163		PAYMENTS IN LIEU OF TAXES - OTHER	<u>0</u>	
2,874,395	2,929,973				TOTAL COUNTY PROPERTY TAXES	1,919,346	
		<u>STATUTORY LOCAL TAXES</u>					
0	0	141	40210		LOCAL OPTION SALES TAXES	1,725,000	
0	0	141	40320		BANK EXCISE TAX (State Shared Rev)	0	
74,132	74,471	141	40330		WHOLESALE BEER TAX	70,000	
<u>0</u>	<u>0</u>	141	40331		BEER PRIVILEGE TAX	<u>0</u>	
74,132	74,471				TOTAL STATUTORY LOCAL TAXES	1,795,000	
2,948,527	3,004,444				TOTAL LOCAL TAXES	3,714,346	
		LICENSES AND PERMITS					
		<u>LICENSES</u>					
<u>575</u>	<u>515</u>	141	41110		MARRIAGE LICENSES	<u>500</u>	
575	515				TOTAL LICENSES AND PERMITS	500	
		CHARGES FOR CURRENT SERVICES					
		<u>EDUCATION CHARGES</u>					
0	7,050	141	43511		TUITION - REGULAR DAY STUDENTS	7,000	
0	0	141	43515		TUITION - OTHER STATE SYSTEMS	0	
1,378	2,259	141	43517		TUITION - OTHER	500	
0	0	141	43542		INSTRUCT SERV CONTRACT w/OTHER LEA'S	0	
2,084	8,300	141	43570		RECEIPTS FROM INDIVIDUAL SCHOOLS	1,000	
<u>2,304</u>	<u>0</u>	141	43990		OTHER CHARGES FOR SERVICES	<u>0</u>	
5,766	17,609				TOTAL CHARGES FOR CURRENT SERVICES	8,500	
		OTHER LOCAL REVENUES					
		<u>RECURRING ITEMS</u>					
17,116	20,019	141	44110		INTEREST EARNED	20,000	
0	10,814	141	44130		SALE OF MATERIALS & SUPPLIES	0	
0	0	141	44146		E-RATE FUNDING	0	
<u>35,510</u>	<u>24,121</u>	141	44170		MISCELLANEOUS REFUNDS	<u>0</u>	
52,626	54,954				TOTAL RECURRING ITEMS	20,000	
		<u>NONRECURRING ITEMS</u>					
0	0	141	44530		SALE OF EQUIPMENT	0	
0	0	141	44540		SALE OF PROPERTY	0	
0	0	141	44560		DAMAGES RECOVERED FROM INDIVIDUALS	0	
<u>0</u>	<u>1,830</u>	141	44570		CONTRIBUTIONS & GIFTS	<u>0</u>	
0	1,830				TOTAL NON RECURRING ITEMS	0	
		<u>OTHER LOCAL REVENUES</u>					
<u>895,725</u>	<u>877,768</u>	141	44990		OTHER LOCAL REVENUES	<u>844,816</u>	
948,351	934,552				TOTAL OTHER LOCAL REVENUE	864,816	

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23	
		STATE OF TENNESSEE					
		<u>REGULAR EDUCATION FUNDS</u>					
0	0	141	46390		OTHER HEALTH & WELFARE GRANTS	0	
18,451,000	18,891,910	141	46511		BASIC EDUCATION PROGRAM	20,270,000	
0	0	141	46512		BASIC EDUCATION PROGRAM- ARRA	0	
432,788	431,947	141	46515		EARLY CHILDHOOD EDUCATION	433,756	
0	0	141	46530		ENERGY EFFICIENTSCHOOL INITIATIVE	0	
0	0	141	46550		DRIVER EDUCATION	0	
582,041	462,242	141	46590		OTHER STATE EDUCATION FUNDS	394,612	
0	65,047	141	46591		COORDINATED SCHOOL HEALTH	100,000	
67,808	58,449	141	46610		CAREER LADDER PROGRAM	140,000	
0	0	141	46612		CAREER LADDER - EXTENDED CONTRACT	0	
0	0	141	46790		OTHER VOCATIONAL	0	
<u>19,533,637</u>	<u>19,909,595</u>				TOTAL REGULAR EDUCATION FUNDS	<u>21,338,368</u>	
		<u>OTHER STATE REVENUES</u>					
342,703	328,415	141	46851		STATE REVENUE SHARING -T.V.A.. (50%)	327,404	
530,891	5,329	141	46980		OTHER STATE GRANTS	0	
0	0	141	46981		SAFE SCHOOLS - ARRA	0	
<u>153,903</u>	<u>197,306</u>	141	46990		OTHER STATE REVENUES	0	
<u>1,027,497</u>	<u>531,050</u>				TOTAL OTHER STATE REVENUES	<u>327,404</u>	
20,561,134	20,440,645				TOTAL STATE OF TENNESSEE	<u>21,665,772</u>	
		FEDERAL GOVERNMENT					
		<u>FEDERAL THROUGH STATE</u>					
0	0	141	47120		ADULT BASIC EDUCATION	0	
0	0	141	47133		VOCATIONAL SEX BIAS	0	
0	0	141	47139		OTHER VOCATIONAL	0	
3,039	0	141	47143		EDUCATION OF THE HANDICAPPED ACT	0	
0	0	141	47144		EDUCATION EDGE	0	
0	0	141	47145		SPECIAL EDUCATION PRESCHOOL GRANT	0	
0	0	141	47147		SAFE & DRUGFREE SCHOOLS STATE GRANTS	0	
128,538	0	141	47303		COVID GRANT	0	
0	3,404	141	47590		OTHER FEDERAL THROUGH STATE	0	
0	0	141	47590		OTHER DIRECT FEDERAL REVENUE	0	
<u>131,577</u>	<u>3,404</u>				TOTAL FEDERAL THROUGH STATE	<u>0</u>	
131,577	3,404				TOTAL FEDERAL GOVERNMENT	0	
		OTHER SOURCES (NON REVENUE)					
241,410	201,241	141	48130		CONTRIBUTIONS	0	
0	0	141	48140		CONTRACTED SERVICES (for other entities)	0	
0	0	141	49200		NOTES ISSUED	0	
5,573	783	141	49700		INSURANCE RECOVERY	0	
<u>17,694</u>	<u>31,378</u>	141	49800		OPERATING TRANSFERS	200,000	
264,677	233,402				TOTAL OTHER SOURCES (NON-REVENUE)	200,000	
24,595,930	24,401,169				TOTAL ESTIMATED REVENUES	26,253,933	
<u>264,677</u>	<u>233,402</u>				TOTAL OTHER SOURCES (NON-REVENUE)	200,000	
24,860,607	24,634,571				TOTAL REVENUE AND OTHER SOURCES	26,453,933	

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23	
		COVID EXPENDITURES					
128,538	0	141	58803	790	OTHER EQUIPMENT	0	
128,538	0				TOTAL COVID EXPENDITURES	0	
		EDUCATION					
					INSTRUCTION		
					<u>REGULAR INSTRUCTION</u>		
7,148,994	7,205,466	141	71100	116	TEACHERS	7,487,996	
45,000	30,526	141	71100	117	CAREER LADDER PROGRAM	50,000	
0	0	141	71100	121	DATA PROCESSING PERSONNEL	0	
0	0	141	71100	127	CAREER LADDER EXTENDED CONTRACT	0	
130	1,260	141	71100	128	HOMEBOUND TEACHERS	4,000	
600,252	555,129	141	71100	140	SALARY SUPPLEMENTS	586,371	
0	0	141	71100	162	CLERICAL PERSONNEL	0	
434,063	486,840	141	71100	163	EDUCATIONAL ASSISTANTS	455,067	
1,000	8,728	141	71100	188	BONUS PAYMENTS	0	
7,725	775	141	71100	189	OTHER SALARIES & WAGES	0	
35,022	70,806	141	71100	195	SUBSTITUTE TEACHERS	100,000	
96,770	114,033	141	71100	198	NON-CERTIFIED SUBSTITUTE TEACHERS	125,000	
508,240	513,891	141	71100	201	SOCIAL SECURITY TAX	535,500	
654,721	610,482	141	71100	204	RETIREMENT	713,500	
5,665	5,642	141	71100	206	LIFE INSURANCE	7,000	
1,237,515	1,255,668	141	71100	207	MEDICAL INSURANCE	1,348,325	
51,230	51,775	141	71100	208	DENTAL INSURANCE	52,000	
0	14	141	71100	210	UNEMPLOYMENT COMPENSATION	0	
118,867	120,184	141	71100	212	MEDICARE	124,240	
56,794	37,125	141	71100	217	RETIREMENT HYBRID STAB.	50,000	
0	0	141	71100	355	TRAVEL	0	
144,072	88,576	141	71100	429	INSTRUCTIONAL SUPPLIES	45,000	
869	46,039	141	71100	449	TEXTBOOKS	45,000	
290	8,014	141	71100	499	OTHER SUPPLIES AND MATERIALS	0	
29,705	21,336	141	71100	535	FEE WAIVERS	30,000	
13,583	23,236	141	71100	599	OTHER CHARGES	26,500	
11,190,507	11,255,545				TOTAL REGULAR INSTRUCTION EQUIPMENT	11,785,499	
					<u>SPECIAL EDUCATION PROGRAM</u>		
804,103	739,410	141	71200	116	TEACHERS	830,065	
7,000	5,000	141	71200	117	CAREER LADDER PROGRAM	0	
0	0	141	71200	127	CAREER LADDER EXTENDED CONTRACT	0	
9,125	8,102	141	71200	128	HOMEBOUND TEACHERS	8,000	
0	0	141	71200	146	BUS DRIVERS	0	
115,071	132,052	141	71200	163	EDUCATIONAL ASSISTANTS	150,000	
119,993	159,638	141	71200	171	SPEECH PATHOLOGISTS	150,000	
0	1,750	141	71200	187	OVERTIME	0	
0	0	141	71200	188	BONUS PAYMENTS	0	
5,930	24,955	141	71200	189	OTHER SALARIES AND WAGES	10,000	
974	0	141	71200	195	SUBSTITUTE TEACHERS	3,000	
2,393	110	141	71200	198	NON-CERTIFIED SUBSTITUTE TEACHERS	6,000	
64,195	64,151	141	71200	201	SOCIAL SECURITY TAX	65,000	
83,795	74,257	141	71200	204	RETIREMENT	85,000	
712	706	141	71200	206	LIFE INSURANCE	800	
170,082	179,170	141	71200	207	MEDICAL INSURANCE	150,000	
7,352	6,576	141	71200	208	DENTAL INSURANCE	6,000	
0	0	141	71200	210	UNEMPLOYMENT COMPENSATION	0	
15,008	15,004	141	71200	212	MEDICARE	15,000	

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
1,807	2,457	141	71200	217	RETIREMENT HYBRID STAB.	0
0	19,944	141	71200	310	CONTRACT WITH OTHER PUB AGENCIES	1,000
14,309	0	141	71200	312	CONTRACTS WITH PRIVATE AGENCIES	0
0	53	141	71200	355	TRAVEL	0
0	0	141	71200	399	OTHER CONTRACTED SERVICES	0
7,031	9,001	141	71200	429	INSTRUCTIONAL SUPPLIES	1,000
0	0	141	71200	599	OTHER CHARGES	0
11,462	1,223	141	71200	725	SPECIAL EDUCATION EQUIPMENT	0
1,440,342	1,443,559				TOTAL SPECIAL EDUCATION PROGRAM	1,480,865
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
571,290	590,780	141	71300	116	TEACHERS	576,243
2,000	2,000	141	71300	117	CAREER LADDER PROGRAM	2,000
0	0	141	71300	128	HOMEBOUND TEACHERS	0
21,165	20,935	141	71300	161	SECRETARY(S)	23,000
0	0	141	71300	162	CLERICAL PERSONEL	0
16,967	15,957	141	71300	163	EDUCATIONAL ASSISTANTS	18,000
0	0	141	71300	188	BONUS PAYMENTS	0
36,744	37,877	141	71300	201	SOCIAL SECURITY TAX	38,937
51,193	52,644	141	71300	204	RETIREMENT	51,275
487	487	141	71300	206	LIFE INSURANCE	635
118,652	133,283	141	71300	207	MEDICAL INSURANCE	131,955
4,977	5,066	141	71300	208	DENTAL INSURANCE	5,350
8,594	8,859	141	71300	212	MEDICARE	9,700
3,327	1,873	141	71300	217	RETIREMENT HYBRID STAB.	2,500
16,381	16,276	141	71300	355	TRAVEL	1,500
0	0	141	71300	429	VOCATIONAL INSTRUCTION EQUIPMENT	0
851,777	886,037				TOTAL VOCATIONAL EDUCATION PROGRAM	861,095
13,482,626	13,585,141				TOTAL INSTRUCTION	14,127,459
					SUPPORT SERVICES	
					<u>ATTENDANCE</u>	
0	0	141	72110	105	SUPERVISOR / DIRECTOR	0
0	0	141	72110	117	CAREER LADDER PROGRAM	0
0	0	141	72110	188	BONUS PAYMENTS	0
0	0	141	72110	201	SOCIAL SECURITY TAX	0
0	0	141	72110	204	RETIREMENT	0
0	0	141	72110	206	LIFE INSURANCE	0
0	0	141	72110	207	MEDICAL INSURANCE	0
0	0	141	72110	208	DENTAL INSURANCE	0
0	0	141	72110	212	MEDICARE	0
0	0	141	72110	307	COMMUNICATION	0
468	4,473	141	72110	355	TRAVEL	2,500
52,737	43,983	141	72110	399	OTHER CONTRACTED SERVICES	37,900
0	10,914	141	72110	599	OTHER CHARGES	10,000
53,205	59,370				TOTAL ATTENDANCE	50,400
					<u>HEALTH SERVICES</u>	
75,422	79,306	141	72120	105	SUPERVISOR / DIRECTOR	78,853
2,570	0	141	72120	108	INVESTIGATOR	0
0	0	141	72120	117	CAREER LADDER PROGRAM	0
51,387	52,316	141	72120	131	MEDICAL PERSONNEL	54,922
0	0	141	72120	161	SECRETARY(S)	0
0	0	141	72120	162	CLERICAL PERSONNEL	0
170,642	63,137	141	72120	189	OTHER SALARIES AND WAGES	182,300
18,403	11,968	141	72120	201	SOCIAL SECURITY TAX	18,480

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
13,016	10,303	141	72120	204	RETIREMENT	18,125
260	115	141	72120	206	LIFE INSURANCE	280
33,661	20,483	141	72120	207	MEDICAL INSURANCE	41,950
2,906	1,480	141	72120	208	DENTAL INSURANCE	2,964
4,304	2,799	141	72120	212	MEDICARE	4,372
0	7	141	72120	217	RETIREMENT HYBRID STABILIZATION	100
1,471	1,296	141	72120	307	COMMUNICATION	1,200
3,650	7,253	141	72120	355	TRAVEL	7,000
8,227	7,130	141	72120	413	DRUGS AND MEDICAL SUPPLIES	7,000
8,518	0	141	72120	429	INSTRUCTIONAL SUPPLIES	0
6,942	6,367	141	72120	499	OTHER SUPPLIES AND MATERIALS	8,000
<u>7,982</u>	<u>12,717</u>	141	72120	599	OTHER CHARGES	<u>5,281</u>
409,361	276,677				TOTAL HEALTH SERVICES	430,827
					<u>OTHER STUDENT SUPPORT</u>	
0	0	141	72130	116	TEACHERS	0
1,000	1,000	141	72130	117	CAREER LADDER PROGRAM	2,000
310,244	334,589	141	72130	123	GUIDANCE PERSONNEL	358,871
0	0	141	72130	124	PSYCHOLOGICAL PERSONNEL	70,352
0	0	141	72130	163	EDUCATIONAL ASSISTANTS	0
0	2,000	141	72130	189	OTHER SALARIES AND WAGES	0
18,991	20,632	141	72130	201	SOCIAL SECURITY TAX	26,673
32,074	34,588	141	72130	204	RETIREMENT	37,389
203	208	141	72130	206	LIFE INSURANCE	500
31,143	33,945	141	72130	207	MEDICAL INSURANCE	51,500
2,352	2,340	141	72130	208	DENTAL INSURANCE	2,400
4,441	4,825	141	72130	212	MEDICARE	6,300
0	0	141	72130	307	COMMUNICATION	0
119,004	116,400	141	72130	309	CONTRACTS W/GOV AGENCIES {SRO}	116,400
708	0	141	72130	322	EVALUATION AND TESTING	15,000
2,925	0	141	72130	355	TRAVEL	3,000
0	0	141	72130	499	OTHER SUPPLIES AND MATERIALS	0
0	0	141	72130	599	OTHER CHARGES	0
<u>0</u>	<u>0</u>	141	72130	790	OTHER EQUIPMENT	<u>0</u>
523,085	550,527				TOTAL OTHER STUDENT SUPPORT	690,385
					<u>REGULAR INSTRUCTION PROGRAM</u>	
65,205	67,763	141	72210	105	SUPERVISOR / DIRECTOR	80,791
0	0	141	72210	116	TEACHERS	0
0	0	141	72210	117	CAREER LADDER PROGRAM	0
237,517	245,339	141	72210	129	LIBRARIANS	322,690
497	1,400	141	72210	138	INSTRUCTIONAL COMPUTER PERSONNEL	0
59,750	32,000	141	72210	140	SALARY SUPPLEMENTS	45,000
73,153	75,544	141	72210	161	SECRETARY(S)	85,850
0	0	141	72210	162	CLERICAL PERSONNEL	0
0	0	141	72210	163	EDUCATIONAL ASSISTANTS	0
0	0	141	72210	188	BONUS PAYMENTS	0
42,369	0	141	72210	189	OTHER SALARIES AND WAGES	0
29,750	26,275	141	72210	201	SOCIAL SECURITY TAX	33,830
41,827	37,347	141	72210	204	RETIREMENT	41,822
272	238	141	72210	206	LIFE INSURANCE	460
81,783	105,796	141	72210	207	MEDICAL INSURANCE	104,860
3,254	2,791	141	72210	208	DENTAL INSURANCE	3,000
0	0	141	72210	210	UNEMPLOYMENT COMPENSATION	0

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
6,957	6,145	141	72210	212	MEDICARE	8,153
960	161	141	72210	217	RETIREMENT HYBRID STAB.	700
395	0	141	72210	307	COMMUNICATION	0
0	0	141	72210	308	CONSULTANTS	0
0	0	141	72210	336	MAINTENANCE AND REPAIR SERVICES	0
1,110	200	141	72210	355	TRAVEL	6,000
7,680	37,269	141	72210	399	OTHER CONTRACTED SERVICES	0
0	0	141	72210	429	INSTRUCTIONAL SUPPLIES	0
8,361	7,992	141	72210	432	LIBRARY BOOKS	15,000
0	0	141	72210	499	OTHER SUPPLIES AND MATERIALS	0
0	0	141	72210	524	IN SERVICE/STAFF DEVELOPMENT	0
0	0	141	72210	599	OTHER CHARGES	0
0	0	141	72210	790	OTHER EQUIPMENT	0
660,840	646,260				TOTAL REGULAR INSTRUCTION PROGRAM	748,156
					<u>SPECIAL EDUCATION PROGRAM</u>	
70,452	81,823	141	72220	105	SUPERVISOR / DIRECTOR	68,087
3,000	1,500	141	72220	117	CAREER LADDER PROGRAM	0
28,773	38,189	141	72220	161	SECRETARY(S)	31,616
3,100	0	141	72220	162	CLERICAL PERSONNEL	0
32,100	31,200	141	72220	189	OTHER SALARIES AND WAGES	31,000
8,448	9,286	141	72220	201	SOCIAL SECURITY TAX	7,000
8,424	8,522	141	72220	204	RETIREMENT	15,000
55	54	141	72220	206	LIFE INSURANCE	200
12,876	10,866	141	72220	207	MEDICAL INSURANCE	20,000
464	464	141	72220	208	DENTAL INSURANCE	1,000
1,976	2,172	141	72220	212	MEDICARE	3,000
363	1,369	141	72220	307	COMMUNICATION	1,000
0	0	141	72220	322	EVALUATION AND TESTING	100
664	510	141	72220	336	MAINTENANCE AND REPAIR SERVICES	0
104	110	141	72220	348	POSTAL CHARGES	100
1,847	2,805	141	72220	355	TRAVEL	500
73,522	54,829	141	72220	399	OTHER CONTRACTED SERVICES	1,500
0	0	141	72220	429	INSTRUCTIONAL SUPPLIES	0
3,383	2,265	141	72220	499	OTHER SUPPLIES AND MATERIALS	0
1,601	10,863	141	72220	524	IN SERVICE/STAFF DEVELOPMENT	250
5,938	1,404	141	72220	599	OTHER CHARGES	100
257,090	258,231				TOTAL SPECIAL EDUCATION PROGRAM	180,452
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
81,820	83,291	141	72230	105	SUPERVISOR / DIRECTOR	90,514
5,022	5,114	141	72230	201	SOCIAL SECURITY TAX	5,700
8,440	8,577	141	72230	204	RETIREMENT	8,000
35	35	141	72230	206	LIFE INSURANCE	35
7,124	7,255	141	72230	207	MEDICAL INSURANCE	8,900
215	215	141	72230	208	DENTAL INSURANCE	600
1,175	1,196	141	72230	212	MEDICARE	1,350
0	0	141	72230	355	TRAVEL	1,420
0	0	141	72230	599		0
103,831	105,683				TOTAL VOCATIONAL EDUCATION PROGRAM	116,519
					<u>TECHNOLOGY</u>	
212,917	219,065	141	72250	138	INSTRUCTIONAL COMPUTER PERSON	232,527

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
12,463	12,825	141	72250	201	SOCIAL SECURITY TAX	14,500
5,711	5,077	141	72250	204	RETIREMENT	20,210
113	113	141	72250	206	LIFE INSURANCE	220
41,431	42,629	141	72250	207	MEDICAL INSURANCE	46,350
1,585	1,585	141	72250	208	DENTAL INSURANCE	4,600
2,915	2,999	141	72250	212	MEDICARE	3,400
4,645	8,613	141	72250	307	COMMUNICATION	5,000
39,017	35,198	141	72250	350	INTERNET	45,000
50,980	80,097	141	72250	471	SOFTWARE	50,000
<u>183,768</u>	<u>123,525</u>	141	72250	790	OTHER EQUIPMENT	<u>143,000</u>
555,545	531,726				TOTAL TECHNOLOGY	564,807
<u>OTHER PROGRAMS (SOLOMON FOUNDATION)</u>						
8,500	5,000	141	72290	166	TEACHERS	0
0	3,000	141	72290	189	OTHER SALARIES & WAGES	0
527	496	141	72290	201	SOCIAL SECURITY TAX	0
873	824	141	72290	204	RETIREMENT	0
123	116	141	72290	212	MEDICARE	0
0	0	141	72290	217	RETIREMENT HYBRID STAB.	0
0	1,895	141	72290	355	TRAVEL	0
<u>180,063</u>	<u>102,975</u>	141	72290	599	OTHER CHARGES	<u>0</u>
190,086	114,306				TOTAL OTHER PROGRAMS	0
<u>BOARD OF EDUCATION</u>						
13,125	11,875	141	72310	191	BOARD AND COMMITTEE MEMBERS FEES	17,000
814	736	141	72310	201	SOCIAL SECURITY TAX	1,054
11,571	143	141	72310	210	UNEMPLOYMENT COMPENSATION	33,000
61,613	51,000	141	72310	213	RETIREE MEDICAL INSURANCE	75,000
11,000	11,500	141	72310	305	AUDIT SERVICES	11,000
20,540	55,250	141	72310	307	COMMUNICATION	62,400
6,577	2,323	141	72310	320	DUES AND MEMBERSHIPS	9,000
9,226	1,580	141	72310	331	LEGAL SERVICES	5,000
1,701	8,123	141	72310	355	TRAVEL	12,000
11,311	24,298	141	72310	399	OTHER CONTRACTED SERVICES	12,000
185,177	204,505	141	72310	506	LIABILITY INSURANCE	185,177
105,156	106,839	141	72310	510	TRUSTEE'S COMMISSIONS	116,728
74,704	80,412	141	72310	513	WORKMAN'S COMPENSATION INS.	83,227
<u>3,089</u>	<u>6,481</u>	141	72310	599	OTHER CHARGES	<u>6,000</u>
515,794	565,237				TOTAL BOARD OF EDUCATION	628,836
<u>DIRECTOR OF SCHOOLS</u>						
98,000	99,960	141	72320	101	COUNTY OFFICIAL / ADMINISTRATIVE	105,458
80,482	81,852	141	72320	103	ASSISTANT(S)	88,714
0	1,000	141	72320	105	SUPERVISOR/DIRECTOR	0
1,000	2,000	141	72320	117	CAREER LADDER PROGRAM	2,000
34,706	37,999	141	72320	161	SECRETARY(S)	41,108
0	0	141	72320	188	BONUS PAYMENTS	0
0	0	141	72320	189	OTHER SALARIES & WAGES	0
13,030	13,514	141	72320	201	SOCIAL SECURITY TAX	14,500
19,335	19,805	141	72320	204	RETIREMENT	18,000
90	90	141	72320	206	LIFE INSURANCE	125
40,327	47,572	141	72320	207	MEDICAL INSURANCE	52,530
1,519	2,027	141	72320	208	DENTAL INSURANCE	2,000
3,047	3,161	141	72320	212	MEDICARE	3,500
4,776	6,972	141	72320	307	COMMUNICATION	4,500
2,323	0	141	72320	320	DUES AND MEMBERSHIPS	8,120

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
795	9,008	141	72320	355	TRAVEL	12,000
24,976	30,569	141	72320	399	OTHER CONTRACTED SERVICES	28,402
1,973	3,712	141	72320	435	OFFICE SUPPLIES	4,000
6,539	9,518	141	72320	599	OTHER CHARGES	6,000
332,918	368,759				TOTAL OFFICE OF THE SUPERINTENDENT	390,957
<u>OFFICE OF PRINCIPAL</u>						
507,959	545,767	141	72410	104	PRINCIPALS	547,978
6,042	5,000	141	72410	117	CAREER LADDER PROGRAM	8,000
377,685	125,382	141	72410	139	ASSISTANT PRINCIPALS	398,942
158,339	160,322	141	72410	161	SECRETARY(S)	156,286
95,197	107,197	141	72410	162	CLERICAL PERSONNEL	115,818
0	0	141	72410	163	EDUCATIONAL ASSISTANTS	0
0	0	141	72410	189	OTHER SALARIES & WAGES	0
69,258	56,753	141	72410	201	SOCIAL SECURITY TAX	76,500
98,283	73,844	141	72410	204	RETIREMENT	103,560
684	543	141	72410	206	LIFE INSURANCE	1,200
149,207	120,734	141	72410	207	MEDICAL INSURANCE	123,850
5,349	3,241	141	72410	208	DENTAL INSURANCE	4,025
16,197	13,273	141	72410	212	MEDICARE	18,000
0	456	141	72410	217	RETIREMENT - HYBRID STABILIZATION	0
5,000	5,000	141	72410	307	COMMUNICATION	5,000
342	1,382	141	72410	355	TRAVEL	4,000
34,813	24,164	141	72410	399	OTHER CONTRACTED SERVICES	27,400
0	0	141	72410	599	OTHER CHARGES	0
1,524,355	1,243,058				TOTAL OFFICE OF PRINCIPAL	1,590,559
<u>OPERATION OF PLANT</u>						
0	0	141	72610	146	BUS DRIVERS	0
574,983	608,814	141	72610	166	CUSTODIAL PERSONNEL	724,358
0	0	141	72610	188	BONUS PAYMENTS	0
49,522	50,513	141	72610	189	OTHER SALARIES & WAGES	52,533
36,320	38,868	141	72610	201	SOCIAL SECURITY TAX	49,000
16,275	15,145	141	72610	204	RETIREMENT	21,800
551	545	141	72610	206	LIFE INSURANCE	600
144,994	159,421	141	72610	207	MEDICAL INSURANCE	171,500
464	464	141	72610	208	DENTAL INSURANCE	350
8,494	9,090	141	72610	212	MEDICARE	11,500
0	0	141	72610	307	COMMUNICATION	0
41,649	43,659	141	72610	399	OTHER CONTRACTED SERVICES	43,000
73,661	71,968	141	72610	410	CUSTODIAL SUPPLIES	100,000
642,507	644,346	141	72610	415	ELECTRICITY	700,000
103,494	110,795	141	72610	434	NATURAL GAS	155,000
66,708	99,042	141	72610	454	WATER AND SEWER	100,000
4,617	0	141	72610	599	OTHER CHARGES	10,000
1,764,239	1,852,670				TOTAL OPERATION OF PLANT	2,139,641
<u>MAINTENANCE OF PLANT</u>						
51,282	52,298	141	72620	105	SUPERVISOR / DIRECTOR	55,147
0	540	141	72620	166	CUSTODIAL PERSONNEL	0
104,068	113,747	141	72620	167	MAINTENANCE PERSONNEL	116,553
0	0	141	72620	188	BONUS PAYMENTS	0
9,321	10,053	141	72620	201	SOCIAL SECURITY TAX	11,000
2,872	3,609	141	72620	204	RETIREMENT	8,000
116	103	141	72620	206	LIFE INSURANCE	125
23,047	17,897	141	72620	207	MEDICAL INSURANCE	25,000

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
508	508	141	72620	208	DENTAL INSURANCE	500
2,180	2,351	141	72620	212	MEDICARE	2,600
0	0	141	72620	304	ARCHITECTS	0
2,653	3,666	141	72620	307	TRAVEL	3,250
70,624	97,751	141	72620	335	MAINTENANCE AND REPAIR SERVICES	120,000
2,244	357	141	72620	355	TRAVEL	3,000
232,814	73,268	141	72620	399	OTHER CONTRACTED SERVICES	248,000
20,099	8,000	141	72620	499	OTHER SUPPLIES AND MATERIALS	14,000
7,056	70,660	141	72620	599	OTHER CHARGES	55,000
71,318	70,308	141	72620	701	ADMINISTRATION EQUIPMENT	0
<u>5,635</u>	<u>0</u>	141	72620	717	MAINTENANCE EQUIPMENT	<u>15,650</u>
605,837	525,116				TOTAL MAINTENANCE OF PLANT	677,825
					TRANSPORTATION	
53,673	55,937	141	72710	105	SUPERVISOR / DIRECTOR	57,868
2,960	0	141	72710	116	TEACHERS	0
66,311	70,669	141	72710	142	MECHANIC(S)	72,500
557,462	604,924	141	72710	146	BUS DRIVERS	590,315
0	0	141	72710	189	OTHER SALARIES AND WAGES	40,000
42,121	44,807	141	72710	201	SOCIAL SECURITY TAX	48,800
17,659	15,798	141	72710	204	RETIREMENT	29,200
493	493	141	72710	206	LIFE INSURANCE	830
29,406	35,948	141	72710	207	MEDICAL INSURANCE	46,350
508	508	141	72710	208	DENTAL INSURANCE	500
9,851	10,461	141	72710	212	MEDICARE	9,310
1,570	1,519	141	72710	307	COMMUNICATION	2,000
5,319	3,133	141	72710	355	TRAVEL	2,100
62,686	66,221	141	72710	399	OTHER CONTRACTED SERVICES	20,000
119,711	95,792	141	72710	412	DIESEL FUEL	175,000
6,095	11,892	141	72710	418	EQUIPMENT AND MACHINERY PARTS	10,000
40,833	58,480	141	72710	425	GASOLINE	65,000
1,012	2,690	141	72710	433	LUBRICANTS	5,000
3,389	2,366	141	72710	434	NATURAL GAS	5,000
7,268	15,606	141	72710	442	PROPANE	15,000
10,525	13,467	141	72710	450	TIRES AND TUBES	23,000
41,026	76,755	141	72710	453	VEHICLE PARTS	80,000
10,697	15,006	141	72710	599	OTHER CHARGES	15,000
<u>403,690</u>	<u>245,763</u>	141	72710	729	TRANSPORTATION EQUIPMENT	<u>200,000</u>
<u>1,494,265</u>	<u>1,448,235</u>				TOTAL TRANSPORTATION	<u>1,512,773</u>
<u>8,990,451</u>	<u>8,545,855</u>				TOTAL SUPPORT SERVICES	<u>9,722,137</u>
22,473,077	22,130,996				TOTAL EDUCATION	23,849,596
					OPERATION OF NON-INSTRUCTIONAL SERVICES	
					<u>COMMUNITY SERVICE (FAMILY RESOURCE)</u>	
30,673	29,616	141	73300	161	SECRETARY(S)	0
4,032	4,548	141	73300	189	OTHER SALARIES & WAGES	24,000
1,991	1,912	141	73300	201	SOCIAL SECURITY	1,000
866	733	141	73300	204	STATE RETIREMENT	370
20	20	141	73300	206	LIFE INSURANCE	0
10,451	11,632	141	73300	207	MEDICAL INSURANCE	0
466	447	141	73300	212	EMPLOYER MEDICARE	235
0	0	141	73300	217	RETIREMENT HYBRID STAB.	100
958	496	141	73300	355	TRAVEL	5,000

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
2,372	1,296	141	73300	499	OTHER SUPPLIES & MATERIALS	10,000
<u>891</u>	<u>864</u>	141	73300	599	OTHER CHARGES	<u>9,295</u>
52,720	51,564				TOTAL COMMUNITY SERVICES	50,000
					EARLY CHILDHOOD EDUCATION	
9,189	9,189	141	73400	105	SUPERVISOR / DIRECTOR	9,651
474,399	473,039	141	73400	116	TEACHERS	484,065
57,854	55,953	141	73400	146	BUS DRIVERS	51,958
12,909	13,246	141	73400	162	CLERICAL PERSONNEL	14,595
448,480	438,777	141	73400	163	EDUCATIONAL ASSISTANTS	474,403
2,167	918	141	73400	198	NON CERTIFIED SUBSTITUTE TEACHERS	6,000
59,953	59,779	141	73400	201	SOCIAL SECURITY	64,238
60,445	49,481	141	73400	204	STATE RETIREMENT	82,979
551	545	141	73400	206	LIFE INSURANCE	1,109
97,559	92,218	141	73400	207	MEDICAL INSURANCE	105,305
3,164	2,600	141	73400	208	DENTAL INSURANCE	2,900
14,022	13,980	141	73400	212	EMPLOYER MEDICARE	15,090
462	2,152	141	73400	217	RETIREMENT HYBRID STAB.	1,800
16,703	28,946	141	73400	355	TRAVEL	44,193
314	77	141	73400	399	OTHER CONTRACTED SERVICES	200
0	26	141	73400	422	FOOD SUPPLIES	50
88,563	109,522	141	73400	429	INSTRUCTIONAL SUPPLIES	164,258
0	0	141	73400	449	TEXTBOOKS	0
369	364	141	73400	499	OTHER SUPPLIES & MATERIALS	1,000
0	100	141	73400	524	IN SERVICE/STAFF DEVELOPMENT	500
270	12,354	141	73400	599	OTHER CHARGES	6,950
<u>153</u>	<u>175</u>	141	73400	790	OTHER EQUIPMENT	<u>1,000</u>
<u>1,347,526</u>	<u>1,363,441</u>				TOTAL EARLY CHILDHOOD EDUCATION	<u>1,532,244</u>
1,400,246.00	1,415,005.00				TOTAL OPERATION OF NON-INSTR SERV	1,582,244
					CAPITAL OUTLAY	
					REGULAR CAPITAL OUTLAY	
0	0	141	76100	706	BUILDING CONSTRUCTION	0
<u>0</u>	<u>0</u>	141	76100	799	OTHER CAPITAL OUTLAY	<u>0</u>
0	0				TOTAL CAPITAL OUTLAY	0
					DEBT SERVICE	
					EDUCATION DEBT SERVICE	
<u>472,383</u>	<u>0</u>	141	82330	620	DEBT SERVICE CONTRIBUTION TO PRIM GOVT	<u>1,294,130</u>
472,383	0				TOTAL DEBT SERVICE	1,294,130
					OTHER USES	
0	0	141	99100	590	TRANSFERS TO OTHER FUNDS	0
<u>0</u>	<u>200,000</u>	141	99100	599	OTHER CHARGES	<u>0</u>
0	200,000				TOTAL OTHER USES	0
24,474,244	23,546,001				TOTAL EXPENDITURES	26,725,970
<u>0</u>	<u>200,000</u>				TOTAL OTHER USES	<u>0</u>
24,474,244	23,746,001				TOTAL EXPEND/ENCUMB & OTHER USES	26,725,970
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-272,037
5,137,662	5,524,025				EST. BEGINNING FUND BALANCE - JULY 1	6,412,595
5,524,025	6,412,595				EST. ENDING FUND BALANCE - JUNE 30	6,140,558

Balance Sheet

June 30, 2022

141 GENERAL PURPOSE SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
141	-	11130	- INS CASH IN BANK	3,411.60
141	-	11130	- TAX CASH IN BANK	1,729.82
141	-	11140	CASH WITH TRUSTEE	5,938,843.04
141	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	18,401.80
141	-	11410	ACCOUNTS RECEIVABLE (Tax)	0.00
141	-	11410	- STC ACCOUNTS RECEIVABLE	131,234.21
141	-	11430	- BEP DUE FROM OTHER GOVERNMENTS	472,335.00
141	-	11430	- CL DUE FROM OTHER GOVERNMENTS	1,179.20
141	-	11430	- FED DUE FROM OTHER GOVERNMENTS	0.00
141	-	11430	- PREK DUE FROM OTHER GOVERNMENTS	44,801.59
141	-	11440	DUE FROM OTHER FUNDS	148,669.45
141	-	11440	- FED DUE FROM OTHER FUNDS	0.00
141	-	11500	PROPERTY TAXES RECEIVABLE	3,091,002.90
141	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-154,816.00
141	-	12140	OTHER RESTRICTED ASSETS	106,808.00

TOTAL ASSETS				9,803,600.61
LIABILITIES				
141	-	21330	TCRS DEDUCTIONS PAYABLE	0.00
141	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS PAYABLE	-4,496.34
141	-	21344	MEDICAL INSURANCE DEDUCTIONS PAYABLE	-445,735.03
141	-	21345	BCBS DENTAL DEDUCTIONS PAYABLE	-11,930.48
141	-	21360	GARNISHMENTS AND LEVIES	0.00
141	-	21395	ACCRUED LEAVE - CURRENT	-1,407.00
141	-	21500	- FED DUE TO OTHER FUNDS (to Federal Projects)	0.00
142	-	21500	- CAFET DUE TO OTHER FUNDS (to Central Cafeteria)	0.00
141	-	29940	DEFERRED CURRENT PROPERTY TAXES	-2,835,546.00
141	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-91,891.00

TOTAL LIABILITIES				-3,391,005.85
FUND BALANCE				
141	-	34110	ENCUMBRANCES - CURRENT YEAR	-187,760.30
141	-	34120	ENCUMBRANCES - PRIOR YEAR	-3,331.93
141	-	34555	- BEP-R RESTRICTED FOR EDUCATION	-851,993.00
141	-	34587	RESTRICTED FOR HYBRID STABILIZATION FUND	-106,808.00
141	-	39000	- SCCE UNASSIGNED	113,599.09
141	-	39000	- SCPB UNASSIGNED	-590.00
141	-	39000	UNASSIGNED	-4,487,135.20
141	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-888,575.42

TOTAL FUND BALANCE (Net Position)				-6,412,594.76

Fund Is In Balance				0.00
				=====

SCHOOL FEDERAL PROJECTS FUND



142

The School Federal Projects Fund is used to account for restricted federal revenues which must be expended on specific education programs.

These funds are approved by the State of Tennessee - Department of Education, based on plans submitted by the local Board of Education. The Morgan County Legislative Body accepts the state approval for original budgets and amendments as spending authority.

FEDERAL SCHOOLS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22
0	0
0	0
52,200	68,135
0	20,310
899,918	1,043,726
0	0
770,938	789,091
0	0
29,146	28,428
84,690	83,309
38,946	111,326
0	58,099
0	1,599,559
0	15,000
0	0
0	1,307,824
0	47,476
1,560,204	0
0	0
3,436,042	5,172,283
0	0
0	200,000
0	200,000
3,436,042	5,172,283
0	200,000
3,436,042	5,372,283

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
REVENUES				
OTHER LOCAL REVENUES				
<u>RECURRING ITEMS</u>				
142	44170		MISCELLANEOUS REFUNDS	0
			TOTAL RECURRING ITEMS	0
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
142	47131		VOCATIONAL EDUCATION BASIC GRANTS	54,619
142	47132		VOCATIONAL - CONSUMER & HOMEMAKER	0
142	47141		TITLE I GRANTS TO LOCAL EDUC AGENCIES	968,029
142	47142		TITLE VI INNOVATIVE EDUC PROG STRATEGIES	0
142	47143		EDUCATION OF THE HANDICAPPED ACT	767,557
142	47144		EDUCATION EDGE	0
142	47145		SPECIAL EDUCATION PRESCHOOL GRANT	37,316
142	47148		RURAL EDUCATION PRESCHOOL GRANTS	107,895
142	47189		TITLE II EISENHOWER PROF DEV GRANT	110,919
142	47301		COVID-19 GRANT #1	0
142	47307		COVID-19 GRANT B	0
142	47310		COVID-19 GRANT E	0
142	47311		ARPA GRANT FUNDS	0
142	47401		AMERICAN RESCUE PLAN ACT GRANT #1	0
142	47402		ARP IDEA PART B FUNDS	0
142	47590		OTHER FEDERAL THROUGH STATE	0
142	47990		OTHER DIRECT FEDERAL REVENUE	0
			TOTAL FEDERAL THROUGH STATE	2,046,335
			TOTAL FEDERAL GOVERNMENT	2,046,335
OTHER SOURCES (NON REVENUE)				
142	48990		OTHER REVENUES	0
142	49800		OPERATING TRANSFERS	0
			TOTAL OTHER SOURCES (NON-REVENUE)	0
			TOTAL ESTIMATED REVENUES	2,046,335
			TOTAL OTHER SOURCES (NON-REVENUE)	0
			TOTAL REVENUE AND OTHER SOURCES	2,046,335
EDUCATION				
<u>INSTRUCTION</u>				
<u>REGULAR INSTRUCTION</u>				
142	71100	116	TEACHERS	370,500
142	71100	163	EDUCATIONAL ASSISTANTS	100,000
142	71100	195	SUBSTITUTE TEACHERS	0
142	71100	198	NON CERTIFIED SUBSTITUTE TEACHERS	0
142	71100	201	SOCIAL SECURITY	30,000
142	71100	204	STATE RETIREMENT	45,524
142	71100	206	LIFE INSURANCE	1,500
142	71100	207	MEDICAL INSURANCE	80,050

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
3,041	4,371	142	71100	208	DENTAL INSURANCE	4,070
590	1,066	142	71100	210	UNEMPLOYMENT	2,000
8,478	11,447	142	71100	212	MEDICARE	8,000
0	0	142	71100	213	RETIREE MEDICAL INSURANCE	0
4,352	380	142	71100	217	RETIREMENT HYBRID STAB.	0
0	0	142	71100	355	TRAVEL	0
78,619	81,052	142	71100	399	OTHER CONTRACTED SERVICES	147,932
50,602	757,533	142	71100	429	INSTRUCTIONAL SUPPLIES	60,000
249,654	0	142	71100	471	SOFTWARE	0
<u>333,026</u>	<u>275,868</u>	142	71100	722	REGULAR INSTRUCTION EQUIP	<u>49,837</u>
1,491,619	2,175,960				TOTAL REGULAR INSTRUCTION EQUIPMENT	899,413
					<u>SPECIAL EDUCATION PROGRAM</u>	
0	0	142	71200	116	TEACHERS	0
0	0	142	71200	117	CAREER LADDER PROGRAM	0
0	0	142	71200	128	HOMEBOUND TEACHERS	0
348,489	433,205	142	71200	163	EDUCATIONAL ASSISTANTS	411,107
47,580	50,200	142	71200	171	SPEECH PATHOLOGIST	56,032
0	0	142	71200	189	OTHER SALARIES & WAGES	0
502	1,180	142	71200	195	SUBSTITUTE TEACHERS (Certified)	3,000
2,530	3,190	142	71200	198	NON CERTIFIED SUBSTITUTE TEACHERS	3,000
22,891	28,217	142	71200	201	SOCIAL SECURITY	28,481
13,769	15,003	142	71200	204	STATE RETIREMENT	17,478
442	515	142	71200	206	LIFE INSURANCE	576
111,919	147,630	142	71200	207	MEDICAL INSURANCE	124,529
0	0	142	71200	208	DENTAL INSURANCE	250
567	813	142	71200	210	UNEMPLOYMENT	650
0	0	142	71200	211	LOCAL RETIREMENT	0
5,353	6,599	142	71200	212	EMPLOYER MEDICARE	7,511
24,000	2,000	142	71200	312	CONTRACTS w/PRIVATE AGENCIES	2,000
0	3,328	142	71200	399	OTHER CONTRACTED SERVICES	2,533
19,800	3,085	142	71200	429	INSTRUCTIONAL SUPPLIES	3,500
5,487	0	142	71200	499	OTHER SUPPLIES & MATERIALS	0
0	0	142	71200	599	OTHER CHARGES	0
<u>11,796</u>	<u>0</u>	142	71200	725	SPECIAL EDUCATION EQUIPMENT	<u>0</u>
615,125	694,965				TOTAL SPECIAL EDUCATION PROGRAM	660,647
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
0	11,131	142	71300	163	EDUCATIONAL ASSISTANTS	0
0	0	142	71300	189	OTHER SALARIES & WAGES	0
0	670	142	71300	201	SOCIAL SECURITY	0
0	256	142	71300	204	STATE RETIREMENT	0
0	14	142	71300	206	LIFE INSURANCE	0
0	1,011	142	71300	207	MEDICAL INSURANCE	0
0	23	142	71300	210	UNEMPLOYMENT	0
0	157	142	71300	212	MEDICARE	0
0	0	142	71300	336	MAINT & REPAIR - EQUIPMENT	0
210	315	142	71300	399	OTHER CONTRACTED SERVICES	1,000
11,950	17,306	142	71300	429	INSTRUCTIONAL SUPPLIES	4,500
1,990	5,744	142	71300	499	OTHER SUPPLIES & MATERIALS	4,000
<u>39,754</u>	<u>44,728</u>	142	71300	730	VOCATIONAL INSTRUCTION EQUIP	<u>15,000</u>
<u>53,904</u>	<u>81,355</u>				TOTAL VOCATIONAL EDUCATION PROGRAM	<u>24,500</u>
2,160,648	2,952,280				TOTAL INSTRUCTION	1,584,560

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					SUPPORT SERVICES	
					<u>HEALTH SERVICES</u>	
0	132,702	142	72120	131	MEDICAL PERSONNEL	0
0	7,750	142	72120	188	BONUS PAYMENTS	0
5,760	0	142	72120	189	OTHER SALARIES & WAGES	0
357	8,537	142	72120	201	SOCIAL SECURITY	0
147	3,195	142	72120	204	STATE RETIREMENT	0
10	162	142	72120	206	LIFE INSURANCE	0
0	15,916	142	72120	207	MEDICAL INSURANCE	0
26	1,626	142	72120	208	DENTAL INSURANCE	0
17	281	142	72120	210	UNEMPLOYMENT	0
83	1,997	142	72120	212	MEDICARE	0
0	50,411	142	72120	499	OTHER SUPPLIES & MATERIALS	0
<u>47,000</u>	<u>0</u>	142	72120	599	OTHER CHARGES	<u>0</u>
53,400	222,577				TOTAL HEALTH SERVICES	0
					<u>OTHER STUDENT SUPPORT</u>	
0	76,130	142	72130	123	GUIDANCE PERSONNEL	0
0	0	142	72130	130	SOCIAL WORKERS	0
0	0	142	72130	146	BUS DRIVERS	1,500
1,500	0	142	72130	170	SCHOOL RESOURCE OFFICER	0
0	5,425	142	72130	188	BONUS PAYMENTS	0
3,555	1,588	142	72130	189	OTHER SALARIES & WAGES	500
47	5,032	142	72130	201	SOCIAL SECURITY	0
58	1,872	142	72130	204	STATE RETIREMENT	0
0	92	142	72130	206	LIFE INSURANCE	0
0	7,905	142	72130	207	MEDICAL INSURANCE	0
0	227	142	72130	210	UNEMPLOYMENT COMPENSATION	0
11	1,177	142	72130	212	EMPLOYER MEDICARE	0
1,430	3,845	142	72130	355	TRAVEL	10,000
21,633	0	142	72130	399	OTHER CONTRACTED SERVICES	0
27,758	25,834	142	72130	499	OTHER SUPPLIES & MATERIALS	29,297
0	4,224	142	72130	524	IN SERVICE/STAFF DEVELOPMENT	14,119
<u>10,478</u>	<u>11,788</u>	142	72130	599	OTHER CHARGES	<u>12,194</u>
66,470	145,139				TOTAL OTHER STUDENT SUPPORT	67,610
					<u>REGULAR INSTRUCTION PROGRAM</u>	
75,856	197,888	142	72210	105	SUPERVISOR/DIRECTOR	76,582
0	0	142	72210	116	TEACHERS	0
16,583	17,361	142	72210	161	SECRETARY	21,000
0	40,708	142	72210	163	EDUCATIONAL ASSISTANTS	0
0	70,525	142	72210	188	BONUS PAYMENTS	0
18,676	75,247	142	72210	189	OTHER SALARIES & WAGES	77,200
28,364	59	142	72210	195	SUBSTITUTE TEACHERS (Certified)	2,000
660	330	142	72210	198	SUBSTITUTE TEACHERS (Non-Certified)	2,000

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
8,627	24,791	142	72210	201	SOCIAL SECURITY	12,335
12,637	30,360	142	72210	204	STATE RETIREMENT	18,974
40	175	142	72210	206	LIFE INSURANCE	623
7,369	29,310	142	72210	207	MEDICAL INSURANCE	6,500
586	1,677	142	72210	208	DENTAL INSURANCE	2,000
96	415	142	72210	210	UNEMPLOYMENT	730
2,018	5,798	142	72210	212	MEDICARE	6,090
0	0	142	72210	307	COMMUNICATION	0
0	0	142	72210	308	CONSULTANTS	0
0	0	142	72210	336	MAINT & REPAIR - EQUIPMENT	0
55	0	142	72210	348	POSTAL CHARGES	100
677	848	142	72210	355	TRAVEL	2,458
24,570	0	142	72210	399	OTHER CONTRACTED SERVICES	0
0	0	142	72210	432	LIBRARY BOOKS	0
333	18,000	142	72210	499	OTHER SUPPLIES & MAT	1,148
3,576	23,459	142	72210	524	IN-SERVICE/STAFF DEV	16,200
0	0	142	72210	599	OTHER CHARGES	0
0	0	142	72210	790	OTHER EQUIPMENT	0
200,723	536,951				TOTAL REGULAR INSTRUCTION PROGRAM	245,940
					<u>SPECIAL EDUCATION PROGRAM</u>	
0	0	142	72220	105	SUPERVISOR/DIRECTOR	0
0	0	142	72220	117	CAREER LADDER PROGRAM	0
0	0	142	72220	124	PSYCHOLOGICAL PERSONNEL	0
70,841	70,999	142	72220	131	MEDICAL PERSONNEL	68,960
0	0	142	72220	162	CLERICAL PERSONNEL	0
0	3,100	142	72220	188	BONUS PAYMENTS	0
0	0	142	72220	189	OTHER SALARIES & WAGES	0
0	0	142	72220	198	IN-SERVICE TRAINING	0
4,392	4,594	142	72220	201	SOCIAL SECURITY	4,189
778	752	142	72220	204	STATE RETIREMENT	4,986
20	20	142	72220	206	LIFE INSURANCE	56
0	0	142	72220	207	MEDICAL INSURANCE	0
0	0	142	72220	208	DENTAL INSURANCE	563
44	53	142	72220	210	UNEMPLOYMENT	500
1,027	1,074	142	72220	212	EMPLOYER MEDICARE	980
0	2,595	142	72220	322	EVALUATION AND TESTING	0
91,355	100,269	142	72220	399	OTHER CONTRACTED SERVICES	63,992
0	0	142	72220	499	OTHER SUPPLIES & MAT	0
0	3,500	142	72220	524	IN-SERVICE/STAFF DEV	0
0	4,909	142	72220	790	OTHER EQUIPMENT	0
168,457	191,865				TOTAL SPECIAL EDUCATION PROGRAM	144,226
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
0	857	142	72230	355	TRAVEL	1,500
100	2,813	142	72230	524	IN-SERVICE/STAFF DEV	2,500
0	0	142	72230	599	OTHER CHARGES	0
0	0	142	72230	790	OTHER EQUIPMENT	0
100	3,670				TOTAL VOCATIONAL EDUCATION PROGRAM	4,000

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					<u>TECHNOLOGY</u>	
0	38,165	142	72250	138	INSTRUCTIONAL COMPUTER PERSONNEL	0
0	3,100	142	72250	188	BONUS PAYMENTS	0
0	2,276	142	72250	201	SOCIAL SECURITY	0
0	4,002	142	72250	204	STATE RETIREMENT	0
0	27	142	72250	206	LIFE INSURANCE	0
0	11,786	142	72250	207	MEDICAL INSURANCE	0
0	167	142	72250	208	DENTAL INSURANCE	0
0	55	142	72250	210	UNEMPLOYMENT	0
0	532	142	72250	212	EMPLOYER MEDICARE	0
43,199	0	142	72250	350	INTERNET CONNECTIVITY	0
0	230,114	142	72250	499	OTHER SUPPLIES AND MATERIALS	0
<u>477,050</u>	<u>0</u>	142	72250	790	OTHER EQUIPMENT	<u>0</u>
520,249	290,224				TOTAL TECHNOLOGY	0
					<u>DIRECTOR OF SCHOOLS</u>	
0	14,725	142	72320	188	BONUS PAYMENTS	0
0	913	142	72320	201	SOCIAL SECURITY	0
0	1,065	142	72320	204	STATE RETIREMENT	0
0	33	142	72320	210	UNEMPLOYMENT	0
<u>0</u>	<u>214</u>	142	72320	212	EMPLOYER MEDICARE	<u>0</u>
0	16,950				TOTAL DIRECTOR OF SCHOOLS	0
					<u>OFFICE OF THE PRINCIPAL</u>	
0	245,416	142	72410	139	ASSISTANT PRINCIPALS	0
0	10,075	142	72410	188	BONUS PAYMENTS	0
0	15,553	142	72410	201	SOCIAL SECURITY	0
0	23,192	142	72410	204	STATE RETIREMENT	0
0	158	142	72410	206	LIFE INSURANCE	0
0	29,889	142	72410	207	MEDICAL INSURANCE	0
0	1,677	142	72410	208	DENTAL INSURANCE	0
0	295	142	72410	210	UNEMPLOYMENT	0
<u>0</u>	<u>3,637</u>	142	72410	212	EMPLOYER MEDICARE	<u>0</u>
0	329,892				TOTAL OFFICE OF THE PRINCIPAL	0
					<u>OPERATION OF PLANT</u>	
0	20,925	142	72610	188	BONUS PAYMENTS	0
0	1,297	142	72610	201	SOCIAL SECURITY	0
0	464	142	72610	204	STATE RETIREMENT	0
0	63	142	72610	210	UNEMPLOYMENT	0
<u>0</u>	<u>303</u>	142	72610	212	EMPLOYER MEDICARE	<u>0</u>
0	23,052				TOTAL OPERATION OF PLANT	0
					<u>MAINTENANCE OF PLANT</u>	
0	3,875	142	72620	188	BONUS PAYMENTS	0
0	240	142	72620	201	SOCIAL SECURITY	0
0	89	142	72620	204	STATE RETIREMENT	0
0	12	142	72620	210	UNEMPLOYMENT	0
<u>0</u>	<u>56</u>	142	72620	212	EMPLOYER MEDICARE	<u>0</u>
0	4,272				TOTAL MAINTENANCE OF PLANT	0

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
					<u>TRANSPORTATION</u>	
0	28,675	142	72710	188	BONUS PAYMENTS	0
0	1,778	142	72710	201	SOCIAL SECURITY	0
0	660	142	72710	204	STATE RETIREMENT	0
0	82	142	72710	210	UNEMPLOYMENT	0
0	416	142	72710	212	EMPLOYER MEDICARE	0
<u>0</u>	<u>109,500</u>	142	72710	729	TRASPORTATION EQUIPMENT	<u>0</u>
<u>0</u>	<u>141,111</u>				TOTAL TRANSPORTATION	<u>0</u>
<u>1,009,399</u>	<u>1,905,703</u>				TOTAL SUPPORT SERVICES	<u>461,776</u>
3,170,047	4,857,983				TOTAL EDUCATION	2,046,335
					<u>FOOD SERVICE</u>	
0	30,225	142	73100	188	BONUS PAYMENTS	0
0	1,874	142	73100	201	SOCIAL SECURITY	0
0	695	142	73100	204	STATE RETIREMENT	0
0	91	142	73100	210	UNEMPLOYMENT	0
0	438	142	73100	212	EMPLOYER MEDICARE	0
<u>0</u>	<u>0</u>	142	73100	422	FOOD SUPPLIES	<u>0</u>
0	33,323				TOTAL FOOD SERVICE	0
					OTHER USES	
251,135	0	142	76100	707	BUILDING IMPROVEMENTS	0
0	68,755	142	76100	720	PLANT OPERATION EQUIPMENT	0
0	173,256	142	76100	799	OTHER CAPITAL OUTLAY	0
0	31,378	142	99100	504	INDIRECT COST	0
<u>17,694</u>	<u>0</u>	142	99100	590	TRANSFERS OUT	<u>0</u>
268,829	273,389				TOTAL OTHER USES	0
3,170,047	4,891,306				TOTAL EXPENDITURES	2,046,335
<u>268,829</u>	<u>273,389</u>				TOTAL OTHER USES	<u>0</u>
3,438,876	5,164,695				TOTAL EXPEND/ENCUMB & OTHER USES	2,046,335
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
-2,834	207,588				EST. BEGINNING FUND BALANCE - JULY 1	500,438
295,684	292,850				EST. ENDING FUND BALANCE - JUNE 30	500,438
292,850	500,438					

Balance Sheet

June 30, 2022

142 FEDERAL PROJECTS SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
142	-	11130	CASH IN BANK	346.72
142	-	11140	CASH WITH TRUSTEE	519,095.19
142	-	11430	DUE FROM OTHER GOV'TS (Consolidated Admin)	9,128.58
142	-	11430	DUE FROM OTHER GOV'TS (Title I)	106,574.44
142	-	11430	DUE FROM OTHER GOV'TS (Title II)	7,666.76
142	-	11430	DUE FROM OTHER FUNDS (Carl Perkins Reserve - 802)	10,091.05
142	-	11430	DUE FROM OTHER GOV'TS (Title IV)	1,442.43
142	-	11430	DUE FROM OTHER FUNDS (Carl Perkins - 801)	18,449.04
142	-	11430	DUE FROM OTHER GOV'TS (IDEA Part B - 901)	14,667.21
142	-	11430	DUE FROM OTHER GOV'TS (IDEA Part B ARP - 905)	8,187.27
142	-	11430	DUE FROM OTHER GOV'TS (IDEA PREK - 911)	485.36
142	-	11430	DUE FROM OTHER GOV'TS (ESSER 3.0 - 934)	259.60
142	-	11430	DUE FROM OTHER GOV'TS (IDEA PREK - 892)	3,666.96

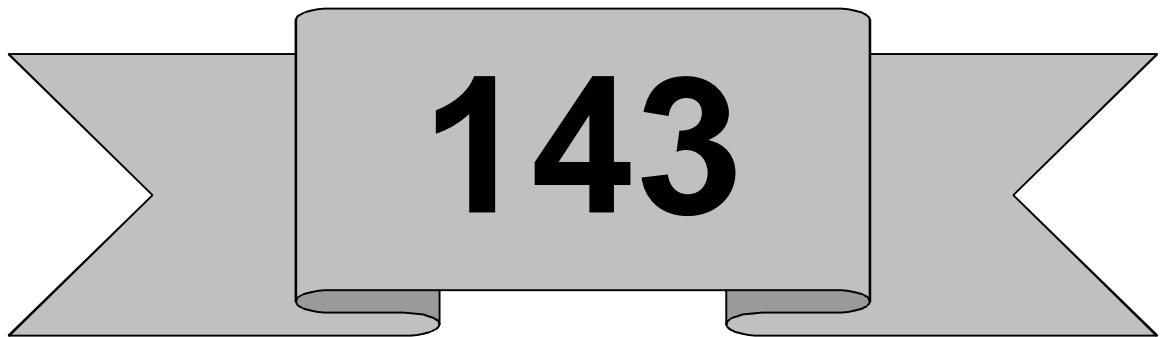
			TOTAL ASSETS	700,060.61
LIABILITIES				
142	-	21325	EMPLOYEE MEDICARE DEDUCTION	-10.12
142	-	21330	RETIREMENT CONTRIBUTIONS	-10,862.99
142	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS PAYABLE	0.00
142	-	21344	MEDICAL INSURANCE DEDUCTIONS PAYABLE	-39,279.00
142	-	21345	DENTAL INSURANCE DEDUCTIONS PAYABLE	0.00
142	-	21395	ACCRUED LEAVE - CURRENT	-104.00
142	-	21500	DUE TO OTHER FUNDS	-148,669.45
142	-	21530	DUE TO THE STATE OF TN	-696.96

			TOTAL LIABILITIES	-199,622.52
FUND BALANCE				
142	-	34110	ENCUMBRANCES - CURRENT YEAR	0.00
142	-	34655	COMMITTED FOR EDUCATION	-500,000.00
142	-	39000	UNASSIGNED	207,153.59
142	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-207,591.68

			TOTAL FUND BALANCE (Net Position)	-500,438.09

			Fund Is In Balance	0.00
				=====

Central Cafeteria Fund



The Central Cafeteria Fund is used to account for the cafeteria operations in each of the individual schools. The primary sources of funding are federal revenues for the school lunch programs and sales to students and adults.

CENTRAL CAFETERIA

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

HISTORY

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
CHARGES FOR CURRENT SERVICES						
<u>EDUCATION CHARGES</u>						
27,292	30,261	143	43521		LUNCH PAYMENTS - CHILDREN	30,395
22,343	27,151	143	43522		LUNCH PAYMENTS - ADULTS	36,359
339	717	143	43523		INCOME FROM BREAKFAST	1,682
<u>50,180</u>	<u>73,278</u>	143	43525		A LA CARTE SALES	<u>46,495</u>
100,154	131,407				TOTAL EDUCATION CHARGES	114,931
<u>OTHER CHARGES</u>						
<u>0</u>	<u>548</u>	143	43990		OTHER CHARGES FOR SERVICES	<u>2,801</u>
100,154	131,955				TOTAL CHARGES FOR CURRENT SERVICES	117,732
OTHER LOCAL REVENUES						
<u>RECURRING ITEMS</u>						
10,313	18,692	143	44110		INTEREST EARNED	17,525
3,483	905	143	44170		MISCELLANEOUS REFUNDS	330
<u>0</u>	<u>16,000</u>	143	44990		OTHER LOCAL REVENUES	<u>0</u>
<u>13,796</u>	<u>35,597</u>				TOTAL RECURRING ITEMS	<u>17,855</u>
13,796	35,597				TOTAL OTHER LOCAL REVENUES	17,855
STATE OF TENNESSEE						
<u>REGULAR EDUCATION FUNDS</u>						
25,890	42,325	143	46520		SCHOOL FOOD SERVICE	30,459
0	0	143	46980		OTHER STATE GRANTS	5,000
<u>25,890</u>	<u>42,325</u>				TOTAL REGULAR EDUCATION FUNDS	<u>35,459</u>
25,890	42,325				TOTAL STATE OF TENNESSEE	35,459
FEDERAL GOVERNMENT						
<u>FEDERAL THROUGH STATE</u>						
2,286,193	2,633,743	143	47111		SECTION 4 - LUNCH	2,582,976
393,292	306,198	143	47112		SECTION 11 - LUNCH	184,421
1,402,392	1,464,858	143	47113		BREAKFAST	824,758
218,473	410,173	143	47114		USDA - OTHER	136,425
0	37,502	143	47144		EDUCATION EDGE	0
<u>0</u>	<u>0</u>	143	47590		OTHER FEDERAL THROUGH STATE	<u>0</u>
<u>4,300,350</u>	<u>4,852,474</u>				TOTAL FEDERAL THROUGH STATE	<u>3,728,580</u>
4,300,350	4,852,474				TOTAL FEDERAL GOVERNMENT	3,728,580
OTHER SOURCES (NON REVENUE)						
<u>0</u>	<u>0</u>	143	49800		OPERATING TRANSFERS	<u>0</u>
0	0				TOTAL OTHER SOURCES (NON-REVENUE)	0
4,440,190	5,062,351				TOTAL ESTIMATED REVENUES	3,899,626
<u>0</u>	<u>0</u>				TOTAL OTHER SOURCES (NON-REVENUE)	<u>0</u>
4,440,190	5,062,351				TOTAL REVENUE & OTHER SOURCES	3,899,626
OPERATION OF NON-INSTRUCTIONAL						
<u>FOOD SERVICE</u>						
69,202	70,444	143	73100	105	SUPERVISOR / DIRECTOR	75,324
29,373	30,316	143	73100	162	CLERICAL PERSONNEL	54,263
684,119	748,330	143	73100	165	CAFETERIA PERSONNEL	846,945
0	551	143	73100	187	OVERTIME	1,200
0	11,524	143	73100	188	BONUS PAYMENTS	5,000
46,810	23,809	143	73100	201	SOCIAL SECURITY	58,695
25,017	25,817	143	73100	204	RETIREMENT	65,279

CENTRAL CAFETERIA

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23
810	804	143	73100	206	LIFE INSURANCE	1,125
59,789	95,725	143	73100	207	MEDICAL INSURANCE	115,634
446	1,142	143	73100	208	DENTAL INSURANCE	925
0	0	143	73100	210	UNEMPLOYMENT COMPENSATION	0
10,947	12,132	143	73100	212	MEDICARE	1,524
877	1,047	143	73100	307	COMMUNICATION	800
83,381	103,386	143	73100	336	MAINTENANCE AND REPAIR SERVICES	136,975
4,200	3,850	143	73100	347	PEST CONTROL	4,660
0	0	143	73100	354	TRANSPORTATION-OTHER THAN STUDENT	0
1,359	15,864	143	73100	355	TRAVEL	12,548
17,034	7,800	143	73100	399	OTHER CONTRACTED SERVICES	29,465
79,189	57,201	143	73100	421	FOOD PREPARATION SUPPLIES	125,035
1,056,287	1,093,360	143	73100	422	FOOD SUPPLIES	1,624,414
1,334	1,901	143	73100	435	OFFICE SUPPLIES	1,550
8,779	8,874	143	73100	451	UNIFORMS	9,235
0	0	143	73100	457	IN-SERVICE/STAFF DEVELOPMENT	0
393,292	306,198	143	73100	469	USDA COMMODITIES	172,565
178	241	143	73100	499	OTHER SUPPLIES AND MATERIAL	800
0	0	143	73100	510	TRUSTEE'S COMMISSIONS	0
1,678	10,907	143	73100	524	IN-SERVICE/STAFF DEVELOPMENT	8,124
10,595	19,877	143	73100	599	OTHER CHARGES	18,469
<u>197,067</u>	<u>69,806</u>	143	73100	710	FOOD SERVICE EQUIPMENT	<u>289,575</u>
2,781,763	2,720,906				TOTAL FOOD SERVICE	3,660,129
					COMMUNITY SERVICES	
0	0	143	73300	105	SUPERVISOR/DIRECTOR	3,000
58,772	74,414	143	73300	165	CAFETERIA PERSONNEL	68,254
0	0	143	73300	195	SUBSTITUTE TEACHERS	0
3,644	4,614	143	73300	201	SOCIAL SECURITY	4,231
1,893	1,668	143	73300	204	RETIREMENT	2,436
0	0	143	73300	206	LIFE INSURANCE	0
852	1,079	143	73300	212	MEDICARE	985
2,100	109	143	73300	336	MAINTENANCE AND REPAIR SERVICES	7,020
0	0	143	73300	355	TRAVEL	1,852
20,313	622	143	73300	421	FOOD PREPARATION SUPPLIES	68,241
202,195	33,170	143	73300	422	FOOD SUPPLIES	83,478
0	0	143	73300	429	INSTRUCTIONAL SUPPLIES	0
0	0	143	73300	499	OTHER SUPPLIES AND MATERIAL	0
0	0	143	73300	790	OTHER EQUIPMENT	0
<u>289,769</u>	<u>115,676</u>				TOTAL COMMUNITY SERVICES	<u>239,497</u>
3,071,532	2,836,582				TOTAL OPERATION OF NON-INSTRUCTIONAL	3,899,626
3,071,532	2,836,582				TOTAL EXPENDITURES	3,899,626
0	0				TOTAL OTHER USES	0
3,071,532	2,836,582				TOTAL EXPEND/ENCUMB & OTHER USES	3,899,626
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
1,368,658	2,225,769					
3,454,958	4,823,616				EST. BEGINNING FUND BALANCE - JULY 1	7,049,385
4,823,616	7,049,385				EST. ENDING FUND BALANCE - JUNE 30	7,049,385

Balance Sheet

June 30, 2022

143 CENTRAL CAFETERIA

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
143	-	11130	- INS CASH IN BANK	0.00
143	-	11130	- TAX CASH IN BANK	3.21
143	-	11140	CASH WITH TRUSTEE	6,610,398.30
143	-	11410	ACCOUNTS RECEIVABLE	454,830.99
143	-	11440	- GPS DUE FROM OTHER FUNDS (G.P.Schools)	0.00

TOTAL ASSETS				7,065,232.50
LIABILITIES				
143	-	21330	TCRS PREMIUMS PAYABLE	-1,230.13
143	-	21344	MEDICAL INSURANCE DEDUCTIONS PAYABLE	-14,587.00
143	-	21395	ACCRUED LEAVE - CURRENT	-30.00

TOTAL LIABILITIES				-15,847.13
FUND BALANCE				
143	-	34110	ENCUMBRANCES - CURRENT YEAR	-49,421.44
143	-	34120	ENCUMBRANCES - PRIOR YEAR	0.00
143	-	34555	RESTRICTED FOR EDUCATION	-181,613.00
143	-	39000	UNASSIGNED	-4,592,582.54
143	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-2,225,768.39

TOTAL FUND BALANCE (Net Position)				-7,049,385.37

Fund Is In Balance				0.00
				=====



GENERAL DEBT SERVICE FUND

151

\$ \$ \$

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related cost.

DEBT SERVICE

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23	
		LOCAL TAXES					
		<u>COUNTY PROPERTY TAXES</u>					
0	0	151	40110		CURRENT PROPERTY TAX (.03 Tax Rate)	98,463	
340	554	151	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	337	
1	46	151	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0	
0	0	151	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	0	
350	761	151	40140		INTEREST AND PENALTY	0	
0	0	151	40150		PICK-UP TAXES	0	
0	0	151	40163		PAYMENT IN LIEU OF TAXES	0	
691	1,361				TOTAL COUNTY PROPERTY TAXES	98,800	
1,643,881	1,851,711	151	40210		LOCAL OPTION SALES TAX	0	
4,365	0	151	40260		LITIGATION TAXES- SPECIAL PURPOSE	0	
0	0	151	40320		BANK EXCISE TAX (State Shared Rev)	0	
1,648,937	1,853,072				TOTAL LOCAL TAXES	98,800	
0	0	151	44110		INTEREST EARNED	0	
10,005	0	151	44170		MISCELLANEOUS REFUNDS	0	
0	600,000	151	44540		SALE OF PROPERTY	0	
71,745	9,763	151	46852		STATE REVENUE SHARING- TELECO	70,000	
		OTHER SOURCES (NON-REVENUE)					
472,383	0	151	48130		CONTRIBUTIONS (G.P.Schools for Bond Pmt)	1,294,130	
0	0	151	49800		OPERATING TRANSFERS	0	
472,383	0				TOTAL OTHER SOURCES (NON-REVENUE)	1,294,130	
1,730,687	2,462,835				TOTAL ESTIMATED REVENUES	168,800	
472,383	0				TOTAL OTHER SOURCES (NON-REVENUE)	1,294,130	
2,203,070	2,462,835				TOTAL REVENUE AND OTHER SOURCES	1,462,930	
		DEBT SERVICE					
295,000	305,000	151	82110	601	PRIN ON BONDS (G.O.Bonds Series 2020 & 2017B)	305,000	
0	0	151	82110	602	PRIN ON NOTES (TDECD Energy Loan- Courthouse)	0	
0	0	151	82110	612	PRIN ON OTHER LOANS (Clarksville PBA & PPP)	0	
995,000	995,000	151	82130	601	PRINCIPAL ON BONDS (GPS- Bond Pmt & GO 2020)	1,035,000	
0	0	151	82130	602	PRIN ON NOTES (GPS Trans Bldg- Citiz 1st Bk)	0	
0	0	151	82130	612	PRIN ON OTHER LOANS (Sevier Co. PBA VIIA3)	0	
68,003	74,050	151	82210	603	INTEREST ON BONDS (G.O.Bonds Series 2020 & 2017B)	64,300	
0	0	151	82210	613	INT ON OTHER LOANS (Clarksville PBA, PPP, VII3)	0	
305,613	296,280	151	82230	603	INTEREST ON BONDS (GPS- Bond Pmt & G.O. 2020)	259,130	
3,500	4,500	151	82310	325	FISCAL AGENT CHARGES	3,500	
17,039	18,425	151	82310	510	TRUSTEE'S COMMISSION	18,000	
0	0	151	82310	605	UNDERWRITER'S DISCOUNT	0	
0	0	151	82310	606	OTHER DEBT ISSUANCE CHARGES	0	
0	88,888	151	99100	590	TRANSFERS OUT	0	
0	0	151	99300	699	OTHER DEBT SERVICE	0	
1,684,155	1,782,143				TOTAL DEBT SERVICE	1,684,930	
518,915	680,692				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-222,000	
2,767,976	3,286,891				EST. BEGINNING FUND BALANCE - JULY 1	3,967,583	
3,286,891	3,967,583				EST. ENDING FUND BALANCE - JUNE 30	3,745,583	

Balance Sheet

June 30, 2022

151 DEBT SERVICE

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
151	-	11140	CASH WITH TRUSTEE	3,794,248.11
151	-	11180	CASH WITH CLERKS	0.00
151	-	11430	DUE FROM OTHER GOVERNMENTS	346,669.88
151	-	11440	DUE FROM OTHER FUNDS	0.00
151	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	0.00

TOTAL ASSETS				4,140,917.99
LIABILITIES				
151	-	29940	DEFERRED REVENUE - CURR. PROPERTY TAXES	0.00
151	-	29945	DEFERRED REVENUE - DELINQUENT PROP. TAXES	0.00
151	-	29990	OTHER DEFERRED REVENUE	-173,334.94

TOTAL LIABILITIES				-173,334.94
FUND BALANCE				
151	-	34555	RESTRICTED FOR EDUCATION	-217,473.00
151	-	39000	UNASSIGNED	-3,069,418.17
151	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-680,691.88

TOTAL FUND BALANCE (Net Position)				-3,967,583.05

Fund Is In Balance				0.00
				=====

General Capital Projects Fund

171



GENERAL CAPITAL PROJECTS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2023

ACTUAL 2020-21	ACTUAL 2021-22	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2022-23	
		OTHER LOCAL REVENUES					
-470	0	171	44170		MISCELLANEOUS REFUNDS	0	
0	0	171	44540		SALE OF PROPERTY	0	
		STATE OF TENNESSEE					
0	0	171	46440		TN INDUST. INFRASTR. PROG (TIIP)	0	
0	0	171	46590		OTHER STATE EDUCATION FUNDS	0	
1,813,984	568,913	171	46980		OTHER STATE GRANTS	226,607	
0	0	171	46990		OTHER STATE REVENUES	0	
		FEDERAL GOVERNMENT					
0	0	171	47170		APPALACHIAN REGIONAL COMMISSION	0	
240,140	261,410	171	47180		COMMUNITY DEVELOPMENT	0	
0	0	171	47235		HOMELAND SECURITY GRANTS	0	
2,078,641	2,078,641	171	47406		COVID-AMERICAN RESCUE PLAN	0	
164,333	0	171	47590		OTHER FEDERAL THROUGH STATE	0	
0	0	171	47990		OTHER DIRECT FEDERAL REVENUE	0	
		OTHER GOVERNMENTS & CITIZENS GROUPS					
51,923	0	171	48130		CONTRIBUTIONS	0	
0	50,000	171	48610		DONATIONS	0	
		OTHER SOURCES (NON- REVENUE)					
0	0	171	49100		BONDS ISSUED (G.P.Schools)	0	
0	0	171	49700		INSURANCE RECOVERY	0	
19	83,324	171	49800		TRANSFERS IN	0	
4,348,551	2,958,964				TOTAL ESTIMATED REVENUES	226,607	
19	83,324				TOTAL OTHER SOURCES (NON-REVENUE)	0	
4,348,570	3,042,288				TOTAL REVENUE AND OTHER SOURCES	226,607	
		EXPENDITURES					
0	0	171	58806	599	OTHER CHARGES	0	
0	100,000	171	58841	316	CONTRIBUTIONS	0	
0	154,759	171	58841	599	OTHER CHARGES	2,707,339	
0	154,669	171	58841	704	ATTENDANCE EQUIPMENT	0	
0	0	171	91110	707	BUILDING IMPROVEMENTS	0	
133,303	83,002	171	91120	399	OTHER CONTRACTED SERVICES	94,294	
0	0	171	91120	599	OTHER CHARGES	0	
0	0	171	91120	790	OTHER EQUIPMENT	0	
0	0	171	91130	499	OTHER SUPPLIES & MATERIALS	0	
25,276	0	171	91130	599	OTHER CHARGES	0	
0	0	171	91130	707	BUILDING IMPROVEMENTS	0	
0	0	171	91140	707	BUILDING IMPROVEMENTS	0	
0	0	171	91140	790	OTHER EQUIPMENT	0	
686,140	154,027	171	91140	791	OTHER CONTRUCTION	0	
0	0	171	91150	499	OTHER SUPPLIES & MATERIALS	0	
0	0	171	91150	790	OTHER EQUIPMENT	0	
51,668	25,241	171	91150	791	OTHER CONTRUCTION	153,509	
60,504	0	171	91160	499	OTHER SUPPLIES & MATERIALS	0	
0	0	171	91160	599	OTHER CHARGES	0	
883,342	271,754	171	91190	599	OTHER CHARGES	321,425	
0	1,232,062	171	99100	590	TRANSFERS TO OTHER FUNDS	0	
1,844,929	2,175,514				TOTAL EXPENDITURES	3,276,567	
2,503,641	866,774				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-3,049,961	
-249,846	2,253,795				EST BEGINNING FUND BALANCE - JULY 1	3,120,569	
2,253,795	3,120,569				EST. ENDING FUND BALANCE - JUNE 30	70,608	

Balance Sheet

June 30, 2022

171 CAPITAL PROJECTS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
171	-	11140	CASH WITH TRUSTEE	3,120,568.69
171	-	11430	DUE FROM OTHER GOVERNMENTS	0.00
171	-	11440	DUE FROM OTHER FUNDS	0.00

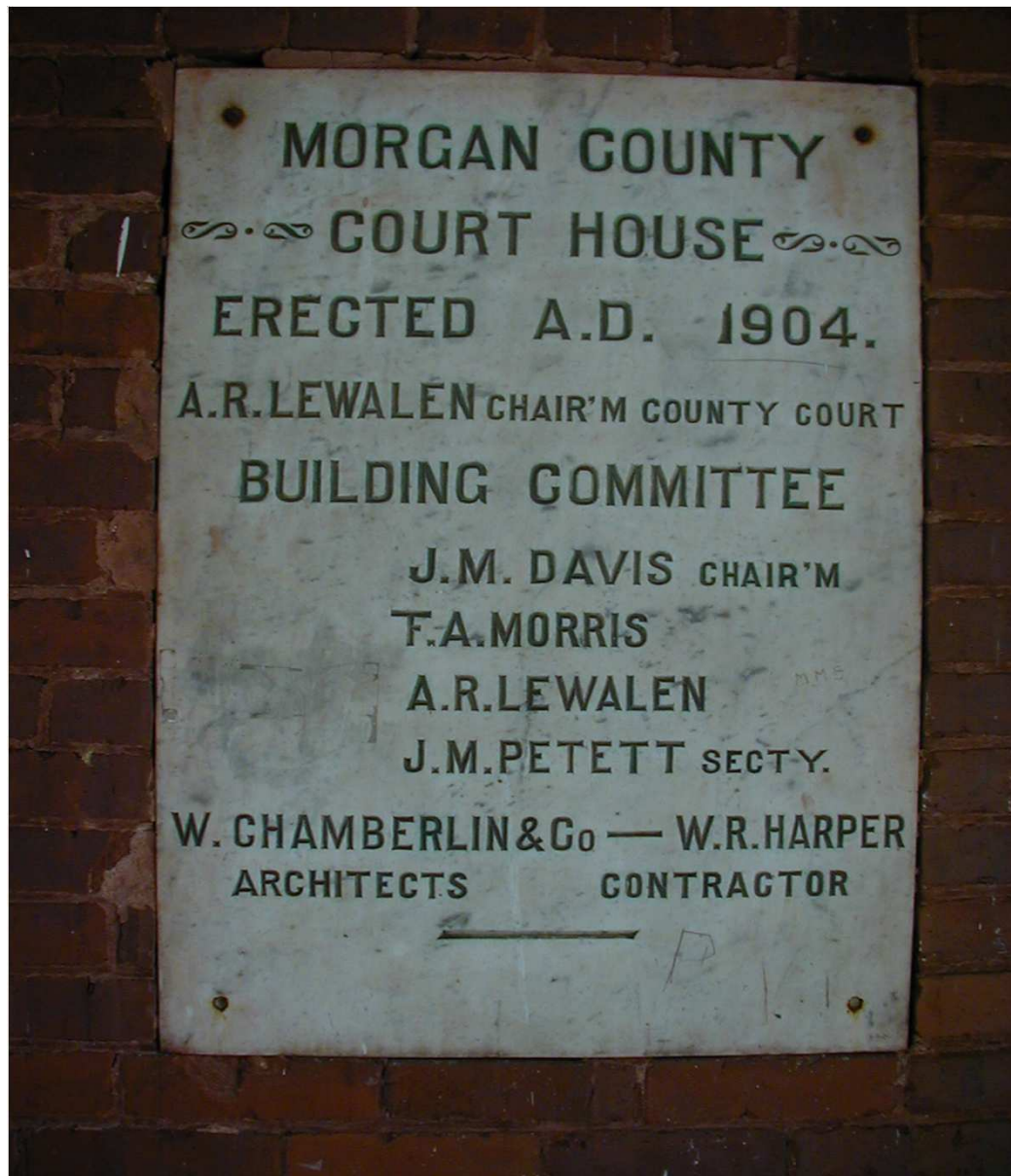
TOTAL ASSETS				3,120,568.69
LIABILITIES				
171	-	21820	OTHER NOTES PAYABLE	0.00
171	-	21900	OTHER CURRENT LIABILITIES	0.00

TOTAL LIABILITIES				0.00
FUND BALANCE				
171	-	34110	ENCUMBRANCES - CURRENT YEAR	-748.10
171	-	39000	UNASSIGNED	-2,253,044.50
171	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-866,776.09

TOTAL FUND BALANCE (Net Position)				-3,120,568.69

Fund Is In Balance				0.00
				=====

Appendix



MORGAN COUNTY TENNESSEE

FUND 151 - DEBT SERVICE

Date	G.O. Ref Bond Series 2017A (9,460,000)		G.O. Ref Bond Series 2020 (4,160,000)		G.O. Ref Bond Series 2017B (750,000)		City of Clarksville PBA Ser 2009 (2,000,000)		Plateau Partnership Pk				Capital Outlay Notes	TOTAL GEN. GOV'T. NET DEBT SERVICE	G.P. Schools (6,400,000 & 180,000) G.O. Series 2010 & Trans Bldg Prin & Int
	For Schools		Schools & County		For Schools		Courthouse & Annex		G.O.Ref Bond Ser2017B		Series B20A				
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
2022-23	650,000	175,880	490,000	137,450	-	-	-	-	200,000	10,100	-	-	-	1,663,430	-
2023-24	665,000	162,880	510,000	112,950	-	-	-	-	200,000	5,300	-	-	-	1,656,130	-
2024-25	680,000	149,580	700,000	87,450	-	-	-	-	-	-	-	-	-	1,617,030	-
2025-26	690,000	135,980	745,000	52,450	-	-	-	-	-	-	-	-	-	1,623,430	-
2026-27	710,000	118,040	460,000	15,200	-	-	-	-	-	-	-	-	-	1,303,240	-
2027-28	730,000	99,580	150,000	6,000	-	-	-	-	-	-	-	-	-	985,580	-
2028-29	745,000	80,600	150,000	3,000	-	-	-	-	-	-	-	-	-	978,600	-
2029-30	765,000	61,230	-	-	-	-	-	-	-	-	-	-	-	826,230	-
2030-31	785,000	41,340	-	-	-	-	-	-	-	-	-	-	-	826,340	-
2031-32	805,000	20,930	-	-	-	-	-	-	-	-	-	-	-	825,930	-
	7,225,000	1,046,040	3,205,000	414,500	-	-	-	-	400,000	15,400	-	-	-	12,305,940	-

--- SUMMARY ---

	YR: 2022-23	TOTAL
TOTAL PRINCIPAL (Gen.County):	305,000	1,940,000
TOTAL INTEREST (Gen.County):	64,300	216,400
TOTAL GENERAL COUNTY DEBT:	369,300	2,156,400
G.P.SCHOOLS (Principal):	1,035,000	8,890,000
G.P.SCHOOLS (Interest):	259,130	1,259,540
TOTAL G.P.SCHOOLS:	1,294,130	10,149,540

MORGAN COUNTY SCHOOL (BOE) DEBT

Description: Purpose: Orig. Amt.: Paid From:	OUTSTANDING DEBT												SOURCE OF PAYMENTS						
	Series VII-A-3 School Improvement Proj. \$14,000,000		G.O. Ref Bond Series 2017A & 2017B \$10,210,000		G.O. Ref Bond Series 2020 \$4,160,000		Ameresco Refinance Energy Savings Equipment \$6,400,000		Citizen's First Bank Transportation Building \$180,000		Musco Lease Athletic Field Lights \$601,414		Total Debt Owed	G.O.Ref.Bond Series 2017A & 2017B School Improvement Proj. \$10,210,000			G.O. Ref Bond Series 2020 \$4,160,000	Musco Lease \$601,414	Total Debt Payments
	Debt Service (Fund 151)		Debt Service (Fund 151)		Debt Service (Fund 151)		Debt Service (Fund 151)		Debt Service (Fund 151)		G.P.Schools (Fund 141)			Sales Tax	Morgan Co.	BOE (141)	BOE (141)	BOE (141)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	BOE's Sales Tax	County Paid on School Debt	BOE Paid to Debt Service	BOE Paid to Debt Service	BOE Paid to Debt Service	Total Paid on School Debt
2013-14	427,050	615,357					355,000	133,835	24,952	4,882	59,309	16,677	1,637,062	-642,109	-200,298	-200,000	-518,669	-75,986	-1,637,062
2014-15	445,300	598,275					360,000	126,735	26,025	3,810	62,322	13,664	1,636,131	-660,849	-257,726	-125,000	-516,570	-75,986	-1,636,131
2015-16	670,000	580,463					365,000	119,535	27,135	2,699	65,488	10,498	1,840,818	-658,849	-591,614	0	-514,369	-75,986	-1,840,818
2016-17	620,261	406,454					375,000	112,235	28,307	1,527	68,816	7,170	1,619,770	-627,000	-399,715	0	-517,069	-75,986	-1,619,770
2017-18			575,000	254,358			385,000	104,735	14,606	311	72,312	3,674	1,409,996	-659,000	-170,358	0	-504,652	-75,986	-1,409,996
2018-19			575,000	245,748			390,000	96,073					1,306,821	-664,000	-156,748	0	-486,073	0	-1,306,821
2019-20			590,000	230,930			410,000	86,810					1,317,740	-666,000	-154,930	0	-496,810	0	-1,317,740
2020-21			615,000	213,230	485,000	141,987							1,455,217	-668,000	-314,833	0	-472,383	0	-1,455,217
2021-22			830,000	209,380	470,000	160,950							1,670,330	-725,000	-478,830	0	-466,500	0	-1,670,330
2022-23			850,000	185,980	490,000	137,450							1,663,430	0	-369,300	0	-1,294,130	0	-1,663,430
2023-24			865,000	168,180	510,000	112,950							1,656,130	0	-359,250	0	-1,296,880	0	-1,656,130
2024-25			680,000	149,580	700,000	87,450							1,617,030	0	-318,700	0	-1,298,330	0	-1,617,030
2025-26			690,000	135,980	745,000	52,450							1,623,430	0	-324,950	0	-1,298,480	0	-1,623,430
2026-27			710,000	118,040	460,000	15,200							1,303,240	0	-475,200	0	-828,040	0	-1,303,240
2027-28			730,000	99,580	150,000	6,000							985,580	0	-156,000	0	-829,580	0	-985,580
2028-29			745,000	80,600	150,000	3,000							978,600	0	-153,000	0	-825,600	0	-978,600
2029-30			765,000	61,230									826,230	0	0	0	-826,230	0	-826,230
2030-31			785,000	41,340									826,340	0	0	0	-826,340	0	-826,340
2031-32			805,000	20,930									825,930	0	0	0	-825,930	0	-825,930
Remaining Balance:	0	0	7,625,000	1,061,440	3,205,000	414,500	0	0	0	0	0	0	12,305,940	0	-2,156,400	0	-10,149,540	0	-12,305,940
Current Year																			
2022-23	0	0	850,000	185,980	490,000	137,450	0	0	0	0	0	0	1,663,430	0	-369,300	0	-1,294,130	0	-1,663,430
Prin & Int	1,663,430						0				0		1,663,430	-369,300			-1,294,130	0	-1,663,430

MORGAN COUNTY
SCHEDULE OF OUTSTANDING DEBT
 Fiscal Year 2022-2023

	<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/22</u>	<u>Payment Fund</u>	<u>FY 2022-23 Debt Payments</u>		
					<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
Notes	Citizens First Bank (fbo GPS)	<u>0.00</u>	<u>0.00</u>	Debt Service	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL NOTES:	0.00	0.00		0.00	0.00	0.00
G.O. Bonds	G. O. Bonds Ser. 2017A (fbo GPS)	0.00	7,225,000.00	Debt Service	650,000.00	175,880.00	825,880.00
	G. O. Bonds Ser. 2017B (fbo GPS)	0.00	400,000.00	Debt Service	200,000.00	10,100.00	210,100.00
	G.O. Bonds Ser. 2020 (County)	0.00	1,540,000.00	Debt Service	105,000.00	54,200.00	159,200.00
	G.O. Bonds Ser. 2020 (fbo GPS)	<u>0.00</u>	<u>1,665,000.00</u>	Debt Service	<u>385,000.00</u>	<u>83,250.00</u>	<u>468,250.00</u>
	TOTAL G.O. BONDS:	0.00	10,830,000.00		1,340,000.00	323,430.00	1,663,430.00
Revenue Bonds	Sevier Co. PBA Ser. VII-A-3 (fbo GPS)	0.00	0.00	Debt Service	0.00	0.00	0.00
	City of Clarksville PBA Ser. 2009	0.00	0.00	Debt Service	0.00	0.00	0.00
	Blount County PBA Ser. B-13-A	0.00	0.00	Debt Service	0.00	0.00	0.00
	Blount County PBA Ser. B-20-A	<u>0.00</u>	<u>0.00</u>	Debt Service	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUE BONDS:	0.00	0.00		0.00	0.00	0.00
Capital Leases	Ford Motor Credit (Patrol Vehicles)	0.00	0.00	General Fund	0.00	0.00	0.00
	KS Statebank (Ambulance)	0.00	0.00	General Fund	0.00	0.00	0.00
	Debt Service Fund (CON for Bulldozer)	0.00	0.00	Solid Waste	0.00	0.00	0.00
	Deutsche Bank (Athletic Field Lights)	<u>0.00</u>	<u>0.00</u>	G.P. Schools	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL CAPITAL LEASES:	0.00	0.00		0.00	0.00	0.00
	TOTAL DEBT:		<u>10,830,000.00</u>		<u>1,340,000.00</u>	<u>323,430.00</u>	<u>1,663,430.00</u>

FY 2022-23 DEBT PAYMENTS BY FUND

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Pmts</u>
GENERAL FUND	0.00	0.00	0.00
SOLID WASTE	0.00	0.00	0.00
GEN. PURPOSE SCHOOL FUND	0.00	0.00	0.00
DEBT SERVICE FUND	1,340,000.00	323,430.00	1,663,430.00
TOTAL DEBT SERVICE:	<u>1,340,000.00</u>	<u>323,430.00</u>	<u>1,663,430.00</u>

MORGAN COUNTY
SCHEDULE OF BUDGETED DEBT PAYMENTS
 FY 2022-2023

FUND	PRINCIPAL	INTEREST
<u>General Fund (101)</u>		
Sheriff Dept. Patrol Vehicles		
Capital Lease Principal	0.00	
Capital Lease Interest		0.00
Ambulance/EMS		
Capital Lease Principal	0.00	
Capital Lease Interest		0.00
TOTAL GENERAL FUND:	0.00	0.00
 <u>Solid Waste Fund (116)</u>		
Bulldozer		
Capital Lease Principal	0.00	
Capital Lease Interest		0.00
TOTAL SOLID WASTE FUND:	0.00	0.00
 <u>G.P. Schools Fund (141)</u>		
Athletic Field Lighting		
Capital Lease Principal	0.00	
Capital Lease Interest		0.00
TOTAL G.P.SCHOOL FUND:	0.00	0.00
 <u>Debt Service Fund (151)</u>		
FBO General Fund		
Courthouse Renovation & Annex Building Purchase		
G.O. Bond Series 2020 Prin (County)	105,000.00	
G.O. Bond Series 2020 Int (County)		54,200.00
Plateau Partnership Park (Industrial Park)		
G.O. Bond Series 2017B Principal	200,000.00	
G.O. Bond Series 2017B Interest		10,100.00
Revenue Bond Series B-20-A Principal	0.00	
Revenue Bond Series B-20-A Interest		0.00
FBO School Department		
Note Principal (Reimb from G.P.Schools)	0.00	
Note Interest (Reimb from G.P.Schools)		0.00
G.O. Bond Series 2020 Prin (Reimb-G.P.S.)	385,000.00	
G.O. Bond Series 2020 Int (Reimb-G.P.S.)		83,250.00
G.O. Bond Series 2017A Principal	650,000.00	
G.O. Bond Series 2017A Interest		175,880.00
G.O. Bond Series 2017B Principal	0.00	
G.O. Bond Series 2017B Interest		0.00
TOTAL DEBT SERVICE FUND:	1,340,000.00	323,430.00
TOTAL MORGAN COUNTY DEBT PAYMENTS:	1,340,000.00	323,430.00

MORGAN COUNTY PROPERTY TAX RATES AND COLLECTIONS

The following table shows the property tax rates and collections of Morgan County for tax years 2017 through 2021 as well as the aggregate uncollected balances for each fiscal year ending June 30.

PROPERTY TAX RATES AND COLLECTIONS				FISCAL YEAR COLLECTIONS		AGGREGATE UNCOLLECTED BALANCE	
Tax Year	Assessed Valuation	Tax Rates	Taxes Levied	Amount	Prcnt	As of June 30, 2021	
						Amount	Prcnt
2017	291,854,463	3.16	9,264,487	8,470,934	91.4%	182,879	2.0%
2018	293,981,090	3.27	9,587,954	8,826,606	92.1%	204,001	2.1%
2019	297,187,729	3.27	9,748,371	8,925,364	91.6%	265,949	2.7%
2020	291,820,525	3.27	9,563,433	8,951,240	93.6%	1,099,990	11.5%
2021	355,042,465	3.27	9,673,507	In Process			

TEN LARGEST TAXPAYERS

For the fiscal year ending June 30, 2021 (tax year 2020), the ten largest taxpayers in the County are as follows:

	<u>Taxpayer</u>	<u>Business Type</u>	<u>Assessment</u>	<u>Taxes Paid</u>
1.	Norfolk Southern	Railroad	\$ 14,610,422	\$ 397,258
2.	East Tennessee Natural Gas	Utility	\$ 8,866,575	241,082
3.	Plateau Electric Cooperative	Utility	\$ 8,186,066	222,579
4.	Heraeus Precious Metal	Industrial	\$ 3,213,264	87,369
5.	Highland Telephone Cooperative	Utility	\$ 3,104,086	84,400
6.	Cobb-Vantress Inc	Research & Development	\$ 2,480,720	67,451
7.	AT&T Mobility LLC	Communications	\$ 2,287,995	62,210
8.	Lyme Timber Company	Environmental	\$ 2,254,250	61,293
9.	Emory River LLC	Environmental	\$ 1,359,675	36,970
10.	Tyson Foods	Food Processing	\$ 1,004,646	27,316

MORGAN COUNTY TAX RATE HISTORY

FISCAL YEAR from to		GEN COUNTY	SOLID WASTE	HIGHWAY DEPT	G.P. SCHOOL	DEBT SERVICE		TOTAL TAX RATE	Value of a Penny
						RATE	% of Total		
1985	1986	1.75	0	0.05	2.90	1.90	29%	6.60	4,747
1986	1987	1.9	0	0.05	2.95	1.65	25%	6.55	4,869
1987	1988	1.73	0	0.05	2.26	1.61	28%	5.65	6,343
1988	1989	1.49	0	0.05	2.36	1.44	27%	5.34	6,395
1989	1990	1.47	0	0.05	2.36	2.07	35%	5.95	6,426
1990	1991	1.58	0	0.05	2.45	2.62	39%	6.70	6,699
1991	1992	1.45	0.03	0.05	2.22	2.47	40%	6.22	7,221
1992	1993	1.26	0.29	0.05	2.11	2.34	39%	6.05	7,406
1993	1994	1.26	0.29	0.05	2.11	2.34	39%	6.05	7,600
1994	1995	1.23	0.36	0.05	2.09	2.32	38%	6.05	7,715
1995	1996	1.05	0.55	0.04	1.87	1.66	32%	5.17	9,088
1996	1997	1.39	0.56	0.04	1.88	1.05	21%	4.92	9,289
1997	1998	1.50	0.58	0.04	1.88	0.87	18%	4.87	9,300
1998	1999	1.37	0.54	0.04	1.71	0.60	14%	4.26	10,406
1999	2000	1.4775	0.5375	0.0375	1.67	0.4875	12%	4.21	10,755
2000	2001	1.4775	0.5375	0.0375	1.67	0.4875	12%	4.21	11,134
2001	2002	1.39	0.4263	0.03	1.32	0.1729	5%	3.3392	14,036
2002	2003	1.41	0.417	0.03	1.32	0.163	5%	3.34	15,081
2003	2004	1.45	0.407	0.03	1.36	0.093	3%	3.34	14,697
2004	2005	1.88	0.407	0.03	1.45	0.093	2%	3.86	14,872
2005	2006	1.89	0.407	0.03	1.46	0.053	1%	3.84	15,262
2006	2007	1.49	0.302	0.023	1.09	0.085	3%	2.99	20,632
2007	2008	1.54	0.302	0.023	1.04	0.085	3%	2.99	21,320
2008	2009	1.56	0.302	0.023	1.00	0.105	4%	2.99	22,039
2009	2010	1.51	0.302	0.023	1.00	0.155	5%	2.99	22,603
2010	2011	1.50	0.332	0.023	1.00	0.135	5%	2.99	22,745
2011	2012	1.59	0.297	0.023	0.95	0.24	8%	3.10	24,540
2012	2013	1.59	0.297	0.023	0.95	0.24	8%	3.10	25,150
2013	2014	1.65	0.317	0.023	0.95	0.16	5%	3.10	25,154
2014	2015	1.60	0.317	0.023	0.95	0.21	7%	3.10	25,506
2015	2016	1.63	0.287	0.023	0.95	0.21	7%	3.10	25,546
2016	2017	1.68	0.286	0.024	0.95	0.22	7%	3.16	25,706
2017	2018	1.74	0.296	0.024	0.97	0.13	4%	3.16	26,367
2018	2019	1.93	0.286	0.024	0.97	0.06	2%	3.27	26,458
2019	2020	1.98	0.306	0.024	0.96	0	0%	3.27	26,639
2020	2021	1.96	0.326	0.024	0.96	0	0%	3.27	26,294
2021	2022	1.624	0.2707	0.0153	0.81	0	0%	2.72	31,895
2022	2023	1.8811	0.2760	0.0149	0.5170	0.03	1%	2.7190	32,821

SALARY SCALE
General Fund
Clerical & Bookkeepers
Effective July 1, 2022

Service	Annual Salary	Hourly
0 - 1 Year	\$22,099	\$10.62
1 - 2 Years	\$22,911	\$11.01
2 - 3 Years	\$23,927	\$11.50
3 - 4 Years	\$24,267	\$11.67
4 - 5 Years	\$24,605	\$11.83
5 - 6 Years	\$24,945	\$11.99
6 - 7 Years	\$25,283	\$12.16
7 - 8 Years	\$25,623	\$12.32
8 - 9 Years	\$25,964	\$12.48
9 - 10 Years	\$26,303	\$12.65
10 - 11 Years	\$26,641	\$12.81
11 - 12 Years	\$26,979	\$12.97
12 - 13 Years	\$27,319	\$13.13
13 - 14 Years	\$27,658	\$13.30
14 - 15 Years	\$27,995	\$13.46
15 - 16 Years	\$28,457	\$13.68
16 - 17 Years	\$28,921	\$13.90
17 - 18 Years	\$29,383	\$14.13
18 - 19 Years	\$29,847	\$14.35
19 - 20 Years	\$30,310	\$14.57
20 - 21 Years	\$30,843	\$14.83
21 - 22 Years	\$31,376	\$15.08
22 - 23 Years	\$31,907	\$15.34
23 - 24 Years	\$32,440	\$15.60
24 - 25 Years	\$32,972	\$15.85
25 - 26 Years	\$33,506	\$16.11
26 - 27 Years	\$34,040	\$16.37
27 - 28 Years	\$34,574	\$16.62
28 - 29 Years	\$35,109	\$16.88
29 - 30 Years	\$35,643	\$17.14
Greater than 30 Years	\$36,177	\$17.39

Based on hire date, 40 hours per week, and continuous Morgan County service.

For offices under county personnel policy:

Sick days are accrued .75 per month (9 per year).

Accumulated sick leave maximum is sixty days.

Mileage reimbursement is 40 cents per mile.

SALARY SCALE
Law Enforcement
Correctional Officers
Effective July 1, 2022

Service	Annual Salary	Hourly
0 - 1 Year	\$31,200	\$15.00
1 - 2 Years	\$31,720	\$15.25
2 - 3 Years	\$32,240	\$15.50
3 - 4 Years	\$32,760	\$15.75
4 - 5 Years	\$33,280	\$16.00
5 - 6 Years	\$33,800	\$16.25
6 - 7 Years	\$34,320	\$16.50
7 - 8 Years	\$34,840	\$16.75
8 - 9 Years	\$35,360	\$17.00
9 - 10 Years	\$35,880	\$17.25
10 - 11 Years	\$36,400	\$17.50
11 - 12 Years	\$36,920	\$17.75
12 - 13 Years	\$37,440	\$18.00
13 - 14 Years	\$37,960	\$18.25
14 - 15 Years	\$38,480	\$18.50
15 - 16 Years	\$39,000	\$18.75
16 - 17 Years	\$39,520	\$19.00
17 - 18 Years	\$40,040	\$19.25
18 - 19 Years	\$40,560	\$19.50
19 - 20 Years	\$41,080	\$19.75
20 - 21 Years	\$41,600	\$20.00
21 - 22 Years	\$42,120	\$20.25
22 - 23 Years	\$42,640	\$20.50
23 - 24 Years	\$43,160	\$20.75
24 - 25 Years	\$43,680	\$21.00
25 - 26 Years	\$44,200	\$21.25
26 - 27 Years	\$44,720	\$21.50
27 - 28 Years	\$45,240	\$21.75
28 - 29 Years	\$45,760	\$22.00
29 - 30 Years	\$46,280	\$22.25
Greater than 30 Years	\$46,800	\$22.50

Captain \$3,000 (1.44/hr)

Chief Jailer (Day Shift Lieutenant) Supplement \$1,000 (.48/hr)

Chief Jailer (Night Shift Lieutenant) Supplement \$1,000 (.48/hr)

Shift Supervisor (Sergeant) Supplement \$500 (.24/hr)

This scale is based on hire date and continuous Morgan County service.

SALARY SCALE

Law Enforcement

Deputies

Effective July 1, 2022

Service	Annual Salary	Hourly
Non-Certified Officer	\$34,320	\$16.50
0 - 1 Year	\$35,360	\$17.00
1 - 2 Years	\$36,400	\$17.50
2 - 3 Years	\$36,920	\$17.75
3 - 4 Years	\$37,440	\$18.00
4 - 5 Years	\$37,960	\$18.25
5 - 6 Years	\$38,480	\$18.50
6 - 7 Years	\$39,000	\$18.75
7 - 8 Years	\$39,520	\$19.00
8 - 9 Years	\$40,040	\$19.25
9 - 10 Years	\$40,560	\$19.50
10 - 11 Years	\$41,080	\$19.75
11 - 12 Years	\$41,600	\$20.00
12 - 13 Years	\$42,120	\$20.25
13 - 14 Years	\$42,640	\$20.50
14 - 15 Years	\$43,160	\$20.75
15 - 16 Years	\$43,680	\$21.00
16 - 17 Years	\$44,200	\$21.25
17 - 18 Years	\$44,720	\$21.50
18 - 19 Years	\$45,240	\$21.75
19 - 20 Years	\$46,280	\$22.25
20 - 21 Years	\$47,320	\$22.75
21 - 22 Years	\$48,360	\$23.25
22 - 23 Years	\$49,400	\$23.75
23 - 24 Years	\$50,440	\$24.25
24 - 25 Years	\$51,480	\$24.75
25 - 26 Years	\$52,520	\$25.25
26 - 27 Years	\$53,560	\$25.75
27 - 28 Years	\$54,600	\$26.25
28 - 29 Years	\$55,640	\$26.75
29 - 30 Years	\$56,680	\$27.25
Greater than 30 Years	\$57,720	\$27.75

Chief Deputy Supplement \$ 5,000 (2.40/hr)

Assistant Chief Deputy Supplement \$ 4,500 (2.16/hr)

Captain Supplement \$ 3,000 (1.44/hr)

Investigator Supplement \$ 2,500 (1.20/hr)

Patrol (Road) Sergeant Supplement \$ 2,500 (1.20/hr)

This scale is based on hire date and continuous Morgan County service.

SALARY SCALE
Emergency Medical Services
Paramedic

Effective July 1, 2022

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$50,100	\$15.00
1 - 2 Years	\$51,269	\$15.35
2 - 3 Years	\$51,770	\$15.50
3 - 4 Years	\$52,271	\$15.65
4 - 5 Years	\$52,772	\$15.80
5 - 6 Years	\$53,273	\$15.95
6 - 7 Years	\$53,774	\$16.10
7 - 8 Years	\$54,275	\$16.25
8 - 9 Years	\$54,776	\$16.40
9 - 10 Years	\$55,277	\$16.55
10 - 11 Years	\$55,778	\$16.70
11 - 12 Years	\$56,279	\$16.85
12 - 13 Years	\$56,780	\$17.00
13 - 14 Years	\$57,281	\$17.15
14 - 15 Years	\$57,782	\$17.30
15 - 16 Years	\$58,283	\$17.45
16 - 17 Years	\$58,784	\$17.60
17 - 18 Years	\$59,285	\$17.75
18 - 19 Years	\$59,786	\$17.90
19 - 20 Years	\$60,287	\$18.05
20 - 21 Years	\$60,788	\$18.20
21 - 22 Years	\$61,289	\$18.35
22 - 23 Years	\$61,790	\$18.50
23 - 24 Years	\$62,291	\$18.65
24 - 25 Years	\$62,792	\$18.80
25 - 26 Years	\$63,293	\$18.95
26 - 27 Years	\$63,794	\$19.10
27 - 28 Years	\$64,295	\$19.25
28 - 29 Years	\$64,796	\$19.40
29 - 30 Years	\$65,297	\$19.55
Greater than 30 Years	\$65,798	\$19.70

0-5 Year Jr. Shift Supervisor Supplement \$ 1,000

5-10 Year Jr. Shift Supervisor Supplement \$ 1,500

10+ Year Jr. Shift Supervisor Supplement \$ 2,000

Assistant Director Supplement \$ 4,000

This scale is based on hire date and continuous Morgan County service.

SALARY SCALE
Emergency Medical Services
EMT
 Effective July 1, 2022

EMT

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$37,608	\$11.26
1 - 2 Years	\$38,109	\$11.41
2 - 3 Years	\$38,610	\$11.56
Greater than 3 Years	\$39,111	\$11.71

Advanced EMT

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$40,347	\$12.08
1 - 2 Years	\$41,483	\$12.42
2 - 3 Years	\$41,984	\$12.57
3 - 4 Years	\$42,485	\$12.72
4 - 5 Years	\$42,986	\$12.87
5 - 6 Years	\$43,487	\$13.02
6 - 7 Years	\$43,988	\$13.17
7 - 8 Years	\$44,489	\$13.32
8 - 9 Years	\$44,990	\$13.47
9 - 10 Years	\$45,491	\$13.62
10 - 11 Years	\$45,992	\$13.77
11 - 12 Years	\$46,493	\$13.92
12 - 13 Years	\$46,994	\$14.07
13 - 14 Years	\$47,495	\$14.22
14 - 15 Years	\$47,996	\$14.37
15 - 16 Years	\$48,497	\$14.52
16 - 17 Years	\$48,998	\$14.67
17 - 18 Years	\$49,499	\$14.82
18 - 19 Years	\$50,000	\$14.97
19 - 20 Years	\$50,501	\$15.12
20 - 21 Years	\$51,002	\$15.27
21 - 22 Years	\$51,503	\$15.42
22 - 23 Years	\$52,004	\$15.57
23 - 24 Years	\$52,505	\$15.72
24 - 25 Years	\$53,006	\$15.87
25 - 26 Years	\$53,507	\$16.02
26 - 27 Years	\$54,008	\$16.17
27 - 28 Years	\$54,509	\$16.32
28 - 29 Years	\$55,010	\$16.47
29 - 30 Years	\$55,511	\$16.62
Greater than 30 Years	\$56,012	\$16.77

Junior Shift Supervisor Supplement (\$ 0.30/hr)

This scale is based on hire date and continuous Morgan County service.