

MORGAN COUNTY TENNESSEE

2021-2022



THE TAX LEVY & APPROPRIATING RESOLUTIONS

JULY 1, 2021 - JUNE 30, 2022





Jason E. Mumpower
Comptroller

September 15, 2021

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 2022 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 2022 budget as adopted by the County Commission.

The County's budget was adopted August 16, 2021 and filed with our office on August 18, 2021. Please ensure next year's budget is adopted prior to the beginning of the fiscal year and filed with our office within 15 days of its adoption. 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.

The County budgeted the use of a portion of its American Rescue Plan (ARP) funds. This budget approval is not an approval to use the ARP funds and the County, with the assistance of its attorney, should determine that the purchase complies with Federal regulations concerning the use of ARP funds. At this time, the Federal ARP guidance is still preliminary and changes to the guidance should be expected. 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.

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

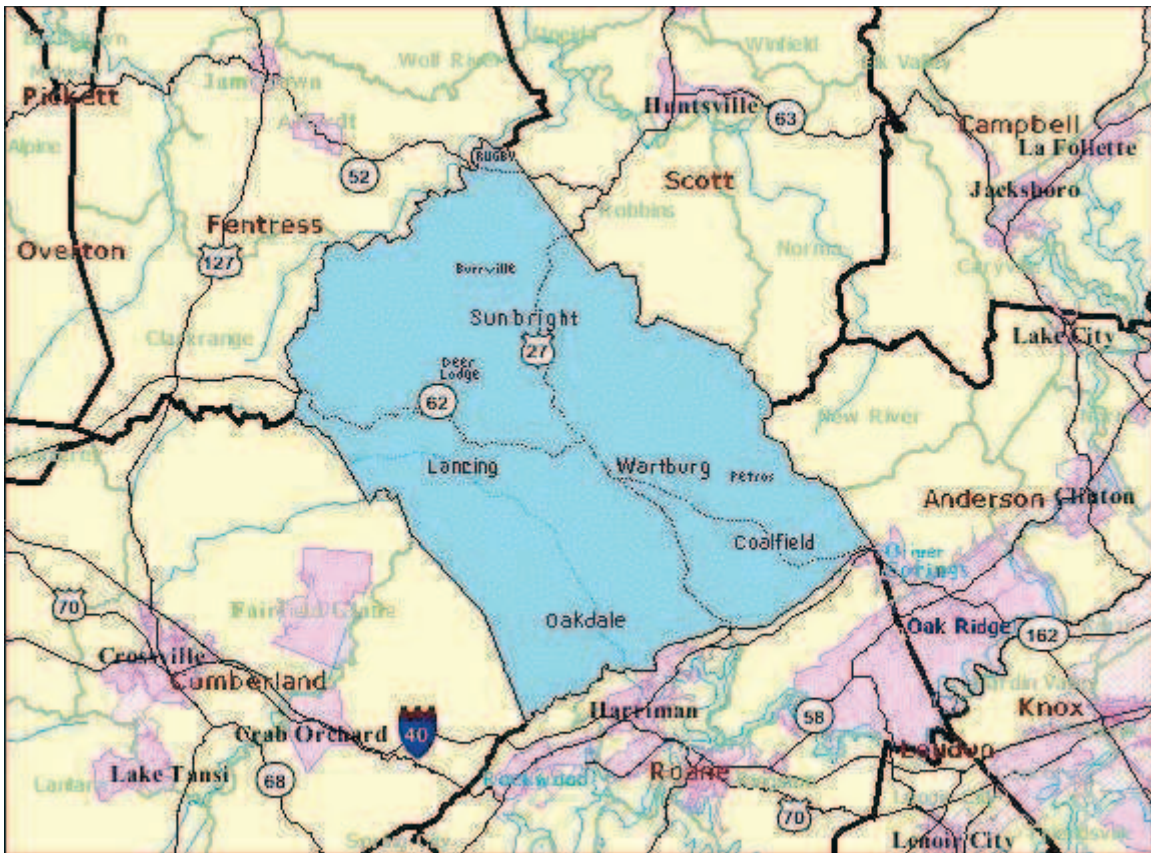
Director of the Division of Local Government Finance

cc: Mr. Bryan Burklin, Assistant Director, Local Government Audit
Ms. Crystal Garrett, Director of Finance

BK:ww

A Resolution Making Appropriations for the
Various Funds, Departments, Institutions
Offices and Agencies & Tax Levy Resolution
Of Morgan County, Tennessee for the Year
Beginning July 1, 2021 & Ending June 30, 2022

MORGAN COUNTY GOVERNMENT



Document Prepared By:
Crystal Garrett
Director of Finance
Morgan County Courthouse Room 304
Wartburg, Tennessee 37887
423-346-6618

**A RESOLUTION MAKING APPROPRIATIONS
FOR THE VARIOUS
FUNDS, DEPARTMENT, INSTITUTION, OFFICES
AND AGENCIES OF
MORGAN COUNTY, TENNESSEE
BEGINNING JULY 1, 2021 & ENDING JUNE 30, 2022**

SECTION 1. BE IT FURTHER RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on the 16th day of August, 2021 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, 2021 and ending on June 30, 2022 according to the schedule for the established funds as represented on the following pages of this document:

101	GENERAL FUND	\$ 9,324,047
116	SOLID WASTE	\$ 1,253,011
122	DRUG CONTROL	\$ 29,550
131	HIGHWAY & BRIDGE	\$ 4,209,923
141	GENERAL PURPOSE SCHOOL	\$24,386,913
142	SCHOOL FEDERAL PROJECTS	State Approved
143	CENTRAL CAFETERIA	\$ 2,802,691
151	DEBT SERVICE	\$ 1,688,330
171	GENERAL CAPITAL PROJECTS	\$ 5,485,014

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 2021-2022 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, 2022.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2020-2021 and prior years and the interest and penalty thereon collected during the year ending June 30, 2022 shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2020-2021. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

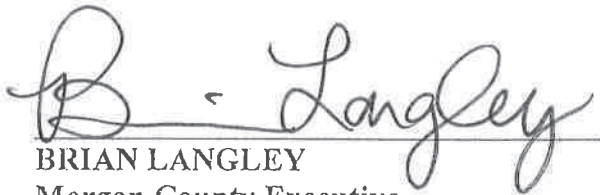
SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year of June 30, 2022.

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, 2021. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED this the 16th day of August, 2021.



BRIAN LANGLEY
Morgan County Executive
Chairman Morgan County Commission



CHERYL COLLINS
Morgan County Clerk



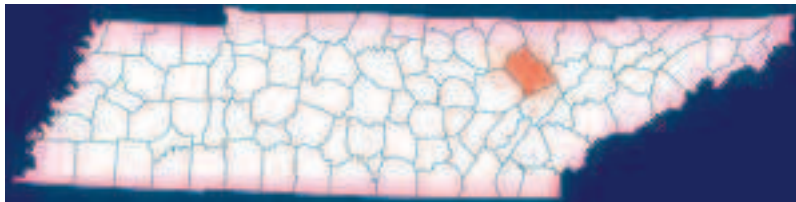
**Tax Levy Resolution
For the Fiscal Year**

**Beginning
July 1, 2021**

&

**Ending
June 30, 2022**

**Morgan County Government
Morgan County, Tennessee**



TAX LEVY RESOLUTION FISCAL YEAR 2021-2022

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on this the 16th day of August, 2021, that the combined property tax rate for Morgan County, Tennessee for the fiscal year beginning July 1, 2021, and ending June 30, 2022, 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	1.6240
Solid Waste	.2707
Highway	.0153
General Schools	<u>.8090</u>
	2.7190

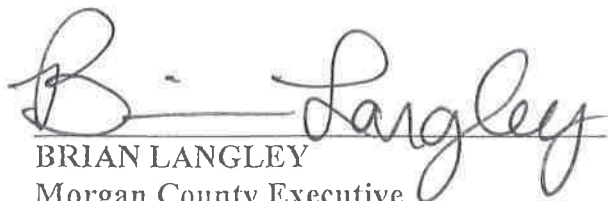
VALUE OF PENNY 31,895

SECTION 2. BE IT FURTHER RESOLVED, that the Local Option Sales Tax proceeds shall be 100% allocated to the General Debt Service 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 16th day of August, 2021.



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: Earl Headrick, Vera Scarbrough, Fred Snow
3rd District: David Hennessee, Vernon Justes, Bill Shannon
4th District: Robert Byrd, Mike Raiford, Susie Kries
5th District: Melissa Bryant, Michael McGrath, Jerry Zorsch
6th District: Janet Adkisson, Freddie Seavers III, Eli Anderson

OFFICIALS

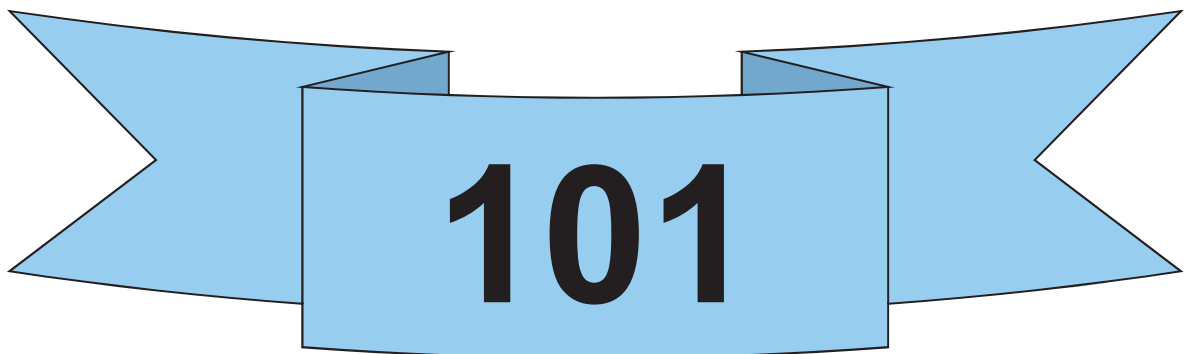
Road Superintendent.....Joe Henry Miller Jr.
Sheriff.....Wayne Potter
County Clerk.....Cheryl Collins
Circuit Court Clerk.....Marla Hines
Clerk & Master.....Angela Anderson
Register of Deeds.....Sandy Dalton
Trustee.....Cindi Jones
Assessor of Property.....Biff Wilson
Election Registrar.....Tim Sweat
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.....Jody Zorsch
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) Michael Ledbetter,
(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, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
5,444,251	5,386,680
214,983	249,861
779	15
130,608	201,017
46,892	53,013
1,539	832
5,202	24
34,942	39,064
<u>26,831</u>	<u>23,790</u>
5,906,027	5,954,295
3,551	19,437
26,747	25,697
61,053	47,748
31,064	28,916
2,328	3,016
60,274	73,047
250	38
<u>3,465</u>	<u>3,465</u>
188,731	201,364
41,219	14,305
<u>1,200</u>	<u>1,400</u>
<u>42,419</u>	<u>15,705</u>
6,137,177	6,171,364
630	505
<u>63,638</u>	<u>69,371</u>
64,268	69,876
475	713
<u>0</u>	<u>0</u>
<u>475</u>	<u>713</u>
64,743	70,588
2,975	5,442
0	0
453	412
0	0
570	462
618	456
1,188	1,729
1,223	2,221
<u>0</u>	<u>0</u>
7,027	10,722

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
LOCAL TAXES				
<u>COUNTY PROPERTY TAXES</u>				
101	40110		CURRENT PROPERTY TAX (1.62 Tax Rate)	5,179,748
101	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	245,089
101	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
101	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	150,500
101	40140		INTEREST AND PENALTY	49,000
101	40150		PICK-UP TAXES	5,000
101	40161		PAYMENTS IN LIEU OF TAXES - T. V. A.	0
101	40162		PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIE	27,000
101	40163		PAYMENTS IN LIEU OF TAXES - OTHER	<u>20,000</u>
			TOTAL COUNTY PROPERTY TAXES	5,676,337
<u>COUNTY LOCAL OPTION TAXES</u>				
101	40220		HOTEL/MOTEL TAX	14,000
101	40250		LITIGATION TAX - GENERAL	30,000
101	40260		LITIGATION TAX - SPECIAL PURPOSE	61,000
101	40266		LIT. TAX - JAIL OR COURTHOUSE (Reserved)	31,000
101	40266		LIT. TAX -COURTROOM SECURITY	2,500
101	40270		BUSINESS TAX	66,000
101	40275		MIXED DRINK TAX	500
101	40290		OTHER COUNTY LOCAL OPTION TAXES	<u>3,500</u>
			TOTAL COUNTY LOCAL OPTION TAXES	208,500
<u>STATUTORY LOCAL TAXES</u>				
101	40320		BANK EXCISE TAX (State Shared Rev)	41,000
101	40331		BEER PRIVILEGE TAX	<u>1,500</u>
			TOTAL STATUTORY LOCAL TAXES	<u>42,500</u>
			TOTAL LOCAL TAXES	5,927,337
LICENSES AND PERMITS				
<u>LICENSES</u>				
101	41110		MARRIAGE LICENSES	500
101	41140		CABLE TV FRANCHISE	<u>65,000</u>
			TOTAL LICENSES	65,500
<u>PERMITS</u>				
101	41510		BEER PERMITS	500
101	41590		OTHER PERMITS	<u>0</u>
			TOTAL PERMITS	<u>500</u>
			TOTAL LICENCES AND PERMITS	66,000
FINES, FORFEITURES, & PENALTIES				
<u>CIRCUIT COURT</u>				
101	42110		FINES	3,500
101	42120		OFFICERS COSTS	0
101	42141		DRUG COURT FEES	500
101	42150		JAIL FEES	0
101	42180		DUI TREATMENT FINES	300
101	42190		DATA ENTRY FEE (to be reserved for automation)	600
101	42191		COURTROOM SECURITY FEE	1,200
101	42192		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	1,000
101	42292		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>0</u>
			TOTAL CIRCUIT COURT	7,100

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
6,631	5,573
0	0
27,807	22,309
2,727	72
0	0
4,159	3,160
1,517	1,794
9,013	5,130
4,519	4,319
27,508	23,665
<u>5,309</u>	<u>6,866</u>
89,191	72,887
542	207
2,404	2,009
133	108
0	0
<u>3,079</u>	<u>2,325</u>
906	800
2,692	11,504
9	0
<u>3,607</u>	<u>12,304</u>
346	544
0	<u>19,250</u>
<u>346</u>	<u>19,794</u>
103,251	118,032
1,013,533	1,144,407
0	0
<u>1,013,533</u>	<u>1,144,407</u>
3,414	3,549
11,485	8,122
0	500
13,586	17,224
6,158	7,052
1,774	1,348
2,100	2,100
9,155	7,849
<u>47,672</u>	<u>47,744</u>
1,061,205	1,192,151

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
GENERAL SESSIONS COURT				
101	42310		FINES	7,000
101	42311		FINES FOR LITTERING	0
101	42320		OFFICERS COSTS	30,000
101	42330		GAMES AND FISH FINES	500
101	42340		DRUG CONTROL FINES	0
101	42341		DRUG COURT FEES	4,200
101	42350		JAIL FEES	2,000
101	42380		DUI TREATMENT FINES	5,000
101	42390		DATA ENTRY FEE (to be reserved for automation)	4,500
101	42391		COURTROOM SECURITY FEE	29,000
101	42392		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>7,000</u>
			TOTAL GENERAL SESSIONS COURT	89,200
JUVENILE COURT				
101	42410		FINES	350
101	42420		OFFICERS COSTS	2,500
101	42490		DATA ENTRY FEE	150
101	42491		COURTROOM SECURITY FEE	0
			TOTAL JUVENILE COURT	3,000
CHANCERY COURT				
101	42520		OFFICERS COSTS	1,000
101	42530		DATA ENTRY FEE (to be reserved for automation)	2,700
101	42591		COURTROOM SECURITY FEE	0
			TOTAL CHANCERY COURT	3,700
OTHER FINES, FORFEITURES, AND PENALTIES				
101	42870		DATE ENTRY FEE - OTHER COURTS	400
101	42910		PROCEEDS FROM CONFISCATED PROPERTY	0
			TOTAL OTHER FINES, FOR., AND PENALTIES	400
			TOTAL FINES, FORFEITURES, & PENALTIES	103,400
CHARGES FOR CURRENT SERVICES				
GENERAL SERVICE CHARGES				
101	43120		PATIENT CHARGES	1,200,000
101	43190		OTHER GENERAL SERVICE CHARGES	0
			TOTAL GENERAL SERVICE CHARGES	1,200,000
FEES				
101	43350		COPY FEES	4,000
101	43360		LIBRARY FEES	0
101	43366		GREENBELT LATE APPLICATION FEE	0
101	43370		TELEPHONE COMMISSIONS (Commissary)	14,000
101	43392		DATA PROC FEE - REGISTER (reserved for data proc)	6,200
101	43394		DATA PROC FEE - SHERIFF (reserved for data proc)	2,000
101	43395		SEXUAL OFFENDER REGIST FEE-SHERIFF	2,100
101	43396		DATA PROCESSING FEE (County Clerk)	<u>9,200</u>
			TOTAL FEES	37,500
			TOTAL CHARGES FOR CURRENT SERVICES	1,237,500
OTHER LOCAL REVENUES				
RECURRING ITEMS				
101	44110		INTEREST EARNED	8,500
101	44120		LEASE/RENTALS	0
101	44130		SALE OF MATERIALS & SUPPLIES	0
101	44131		COMMISSARY SALES	13,000
101	44135		SALES OF GASOLINE	30,000
101	44170		MISCELLANEOUS REFUNDS	<u>10,000</u>
			TOTAL RECURRING ITEMS	61,500

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY						ESTIMATED
ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	2021-22
					NONRECURRING ITEMS	
0	0	101	44530		SALE OF EQUIPMENT	0
0	0	101	44540		SALE OF PROPERTY	0
520	600	101	44560		DAMAGES RECOVERED FROM INDIVIDUALS	0
107,404	119,004	101	44570		CONTRIBUTIONS & GIFTS	119,004
<u>0</u>	<u>0</u>	101	44570		CONTRIBUTIONS	<u>0</u>
107,924	119,604				TOTAL NONRECURRING ITEMS	119,004
		101	44990		OTHER LOCAL REVENUES	<u>0</u>
<u>1,500</u>	<u>10,070</u>				TOTAL OTHER LOCAL REVENUES	180,504
157,725	234,751					
					FEES 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	0	101	45190		TRUSTEE	0
<u>0</u>	<u>0</u>	101	45210		OTHER OFFICIALS	<u>0</u>
0	0				TOTAL EXCESS FEES	0
					<u>FEES IN LIEU OF SALARY</u>	
205,985	193,653	101	45510		COUNTY CLERK	210,000
15,270	26,625	101	45520		CIRCUIT COURT CLERK	20,000
87,830	86,005	101	45540		GENERAL SESSIONS COURT CLERK	90,000
56,999	61,733	101	45550		CLERK AND MASTER	63,000
11,642	9,033	101	45560		JUVENILE COURT CLERK	12,000
83,382	97,982	101	45580		REGISTER	83,000
11,173	10,100	101	45590		SHERIFF	12,000
303,063	313,524	101	45610		TRUSTEE	310,000
<u>0</u>	<u>0</u>	101	45620		OTHER OFFICIALS	<u>0</u>
<u>775,343</u>	<u>798,656</u>				TOTAL FEES IN LIEU OF SALARY	<u>800,000</u>
775,343	798,656				TOTAL FEES RECEIVED FROM CO. OFFICIALS	800,000
					STATE OF TENNESSEE	
					<u>GENERAL GOVERNMENT GRANTS</u>	
9,180	9,135	101	46110		JUVENILE SERVICES PROGRAM	10,000
0	0	101	46160		STATE REAPPRAISAL GRANT	0
<u>0</u>	<u>0</u>	101	46190		OTHER GENERAL GOVERNMENT GRANTS	<u>0</u>
9,180	9,135				TOTAL GENERAL GOVERNMENT GRANTS	10,000
					<u>PUBLIC SAFETY GRANTS</u>	
12,800	19,200	101	46210		LAW ENFORCEMENT TRAINING PROGRAMS	19,200
43,195	37,442	101	46220		DRUG CONTROL GRANTS	50,000
0	0	101	46290		OTHER PUBLIC SAFETY GRANTS	0
70,336	70,988	101	46310		HEALTH DEPARTMENT PROGRAMS	81,400
<u>0</u>	<u>0</u>	101	46430		LITTER PROGRAM	<u>0</u>
126,331	127,630				TOTAL PUBLIC SAFETY GRANTS	150,600

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
7,670	10,140
18,175	18,369
0	0
72,780	80,998
0	0
368,615	342,703
0	7,494
0	0
0	5
171,615	144,222
0	0
0	0
29,499	15,164
6,507	15,822
360	450
<u>675,221</u>	<u>635,368</u>
810,732	772,133
0	0
43,835	32,682
18,430	286,445
0	14,976
0	3,141
0	<u>94,553</u>
62,265	431,796
<u>4,200</u>	<u>11,585</u>
<u>4,200</u>	<u>11,585</u>
66,465	443,381
0	0
43,269	28,150
<u>72,272</u>	<u>157,743</u>
115,540	185,893
0	0
0	<u>55,123</u>
0	<u>55,123</u>
115,540	241,016
0	0
0	0
25,158	108,054
<u>23,886</u>	<u>0</u>
49,044	108,054
9,292,180	10,042,072
<u>49,044</u>	<u>108,054</u>
9,341,224	10,150,126

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
OTHER STATE REVENUES				
101	46820		INCOME TAX (Hall Income Tax)	10,000
101	46830		BEER TAX (State Shared Rev)	18,000
101	46835		VEHICLE CERT. OF TITLE FEES (County Clerk)	0
101	46840		ALCOHOLIC BEVERAGE TAX (State Shared Rev)	77,000
101	46850		MIXED DRINK TAX	0
101	46851		STATE REVENUE SHARING -T.V.A.. (50%)	342,704
101	46855		STATE SHARED SPORTS GAMING PRIVILEGE T	3,500
101	46880		BOARD OF JURORS	0
101	46890		PRISONER TRANSPORTATION	0
101	46915		CONTRACTED PRISONER BOARD (State reimburs.)	139,000
101	46940		REAPPRAISAL PROGRAM REIMBURSEMENT	0
101	46950		T.B.I. - EQUIPMENT REIMBURSEMENT	0
101	46960		REGISTRAR'S SALARY SUPPLEMENT	15,164
101	46980		OTHER STATE GRANTS	6,338
101	46990		OTHER STATE REVENUES	<u>0</u>
			TOTAL OTHER STATE REVENUES	<u>611,706</u>
			TOTAL STATE OF TENNESSEE	<u>772,306</u>
FEDERAL GOVERNMENT				
FEDERAL THROUGH STATE				
101	47235		HOMELAND SECURITY GRANTS	0
101	47240		MEDICAID/AMB KICKER PMTS	53,000
101	47301		COVID GRANTS	0
101	47302		COVID-ELECTION/HAVA	0
101	47304		COVID GRANTS-LIBRARIES	0
101	47590		OTHER FEDERAL THROUGH STATE	<u>0</u>
			TOTAL FEDERAL THROUGH STATE	<u>53,000</u>
DIRECT FEDERAL REVENUE				
101	47990		OTHER DIRECT FEDERAL REVENUE	<u>0</u>
			TOTAL DIRECT FEDERAL REVENUE	<u>0</u>
			TOTAL FEDERAL GOVERNMENT	<u>53,000</u>
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>148,000</u>
			TOTAL OTHER GOVERNMENTS	<u>183,000</u>
CITIZENS GROUPS				
101	48610		DONATIONS	0
101	48990		OTHER	<u>1,000</u>
			TOTAL CITIZENS GROUPS	<u>1,000</u>
			TOTAL OTHER GOVERNMENTS & CITIZENS	<u>184,000</u>
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)	<u>0</u>
			TOTAL ESTIMATED REVENUES	9,324,047
			TOTAL OTHER SOURCES (NON REVENUE)	<u>0</u>
			TOTAL REVENUE AND OTHER SOURCES	9,324,047

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
25,665	23,220
1,579	1,398
372	337
8,355	8,795
0	0
14,721	14,499
7,500	3,913
790	200
500	0
21	110
23,200	0
977	1,710
441	0
0	0
<u>3,839</u>	<u>3,000</u>
87,959	57,181
85,435	88,551
35,155	40,290
0	0
13,539	0
0	0
0	0
7,656	7,474
4,439	3,443
32,028	30,195
1,830	1,748
3,712	0
229	591
4,598	823
<u>1,480</u>	<u>2,217</u>
190,101	175,331
8,932	7,116
8,932	7,116
66,574	69,002
23,715	24,419
721	156
700	800
2,450	2,250
9,249	19,974
5,678	5,843
3,801	2,529
0	0
1,328	1,366
1,063	1,669
702	0

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
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	8,800
	101	51100	316 CONTRIBUTIONS	0
	101	51100	320 DUES AND MEMBERSHIPS	15,000
	101	51100	331 LEGAL SERVICES	5,000
	101	51100	332 LEGAL NOTICES, RECORDINGS, & COURT COSTS	1,500
	101	51100	341 PAUPER BURIALS	1,000
	101	51100	348 POSTAL CHARGES	500
	101	51100	399 OTHER CONTRACTED SERVICES	0
	101	51100	435 OFFICE SUPPLIES	1,000
	101	51100	499 OTHER SUPPLIES AND MATERIALS	500
	101	51100	508 PREMIUMS ON CORPORATE SURETY BONDS	0
	101	51100	599 OTHER CHARGES	<u>3,000</u>
			TOTAL COUNTY COMMISSION	61,060
<u>COUNTY EXECUTIVE</u>				
	101	51300	101 COUNTY OFFICIAL / ADMINISTRATIVE	90,416
	101	51300	103 ASSISTANT(S)	40,290
	101	51300	162 CLERICAL PERSONNEL	0
	101	51300	169 PART-TIME PERSONNEL	0
	101	51300	186 LONGEVITY	100
	101	51300	187 OVERTIME PAY	0
	101	51300	201 SOCIAL SECURITY TAX	8,110
	101	51300	204 STATE RETIREMENT	3,009
	101	51300	207 MEDICAL INSURANCE	27,099
	101	51300	212 MEDICARE	1,897
	101	51300	307 COMMUNICATION	0
	101	51300	348 POSTAL CHARGES	200
	101	51300	355 TRAVEL	2,000
	101	51300	435 OFFICE SUPPLIES	<u>1,500</u>
			TOTAL COUNTY EXECUTIVE	174,621
<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	70,454
	101	51500	162 CLERICAL PERSONNEL	24,648
	101	51500	168 TEMPORARY PERSONNEL	500
	101	51500	186 LONGEVITY	900
	101	51500	192 ELECTION COMMISSION	2,500
	101	51500	193 ELECTION WORKERS	0
	101	51500	201 SOCIAL SECURITY TAX	5,984
	101	51500	204 STATE RETIREMENT	2,209
	101	51500	207 MEDICAL INSURANCE	0
	101	51500	212 MEDICARE	1,400
	101	51500	302 ADVERTISING	500
	101	51500	307 COMMUNICATION	0

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
350	100
12,048	10,948
499	498
800	1,600
1,542	441
5,926	7,441
2,360	230
<u>139,505</u>	<u>149,266</u>
73,971	76,669
26,834	27,804
1,740	755
1,600	1,700
6,343	6,518
4,280	2,848
11,867	11,821
1,483	1,524
666	0
620	687
197	375
1,164	1,813
1,251	1,147
40	0
1,745	1,788
8,890	30,352
<u>142,691</u>	<u>165,800</u>
21,940	29,635
1,200	1,300
830	47
1,419	1,812
999	815
5,933	8,203
332	424
20,531	33,935
79,486	59,393
4,080	4,080
7,500	9,300
6,461	7,830
58,783	50,004
4,387	7,819
8,999	9,851
8,977	10,618
2,894	1,124
132,644	140,863
110,983	120,120
4,500	169
<u>482,879</u>	<u>497,341</u>
1,052,068	1,052,035

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
101	51500	320	DUES AND MEMBERSHIPS	0
101	51500	337	MAINTENANCE AND REPAIR SERVICE	11,500
101	51500	348	POSTAL CHARGES	500
101	51500	351	RENTALS	0
101	51500	355	TRAVEL	2,500
101	51500	435	OFFICE SUPPLIES	5,000
101	51500	709	DATA PROCESSING EQUIPMENT	0
			TOTAL ELECTION COMMISSION	<u>128,595</u>
<u>REGISTER OF DEEDS</u>				
101	51600	101	COUNTY OFFICIAL / ADMINISTRATIVE	78,282
101	51600	161	SECRETARY(S)	28,237
101	51600	169	PART-TIME PERSONNEL	2,800
101	51600	186	LONGEVITY	1,800
101	51600	201	SOCIAL SECURITY TAX	6,890
101	51600	204	RETIREMENT	2,492
101	51600	207	MEDICAL INSURANCE	12,411
101	51600	212	MEDICARE	1,612
101	51600	307	COMMUNICATION	0
101	51600	320	DUES AND MEMBERSHIPS	750
101	51600	348	POSTAL CHARGES	250
101	51600	349	PRINTING, STATIONARY, AND FORMS	2,000
101	51600	351	RENTALS	1,500
101	51600	399	OTHER CONTRACTED SERVICES	100
101	51600	435	OFFICE SUPPLIES	3,800
101	51600	719	OFFICE EQUIPMENT	6,800
			TOTAL REGISTER OF DEEDS	<u>149,724</u>
<u>COUNTY BUILDINGS</u>				
101	51800	166	CUSTODIAL PERSONNEL	28,304
101	51800	186	LONGEVITY	1,400
101	51800	187	OVERTIME PAY	0
101	51800	201	SOCIAL SECURITY TAX	1,842
101	51800	204	RETIREMENT	684
101	51800	207	MEDICAL INSURANCE	8,966
101	51800	212	MEDICARE	431
101	51800	307	COMMUNICATION	34,000
101	51800	335	MAINTENANCE AND REPAIR SERVICE	40,000
101	51800	347	PEST CONTROL	4,080
101	51800	351	RENTALS	9,300
101	51800	410	CUSTODIAL SUPPLIES	8,000
101	51800	415	ELECTRICITY	60,000
101	51800	434	NATURAL GAS	11,000
101	51800	435	OFFICE SUPPLIES	9,000
101	51800	454	WATER AND SEWER	12,000
101	51800	499	OTHER SUPPLIES AND MAT	2,000
101	51800	506	LIABILITY INS.	147,353
101	51800	513	WORKMAN'S COMPENSATION INS.	109,997
101	51800	599	OTHER CHARGES	0
			TOTAL COUNTY BUILDINGS	<u>488,357</u>
			TOTAL GENERAL ADMINISTRATION	<u>1,012,857</u>

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					FINANCE	
					<u>ACCOUNTING AND BUDGETING</u>	
64,793	73,583	101	52100	105	SUPERVISOR / DIRECTOR	78,282
105,763	109,419	101	52100	119	ACCOUNTANTS/BOOKKEEPERS	111,327
6,410	0	101	52100	140	SUPPLEMENTS (Reimbursed in #48130)	0
9,000	0	101	52100	169	PART-TIME PERSONNEL	0
5,900	6,400	101	52100	186	LONGEVITY	6,900
11,291	11,246	101	52100	201	SOCIAL SECURITY TAX	12,184
7,376	5,063	101	52100	204	RETIREMENT	4,520
37,778	33,466	101	52100	207	MEDICAL INSURANCE	39,508
2,641	2,630	101	52100	212	MEDICARE	2,850
1,204	0	101	52100	307	COMMUNICATION	0
16,401	17,861	101	52100	337	MAINTENANCE AND REPAIR SERVICE	19,600
4,505	3,617	101	52100	348	POSTAL CHARGES	5,000
259	166	101	52100	355	TRAVEL	1,000
5,133	6,285	101	52100	435	OFFICE SUPPLIES	5,000
1,510	1,099	101	52100	524	IN-SERVICE/STAFF DEVELOPMENT	1,200
116	1,436	101	52100	599	OTHER CHARGES	0
1,123	0	101	52100	709	DATA PROCESSING EQUIPMENT	1,100
<u>281,202</u>	<u>272,271</u>				TOTAL ACCOUNTING AND BUDGETING	<u>288,471</u>
					<u>PROPERTY ASSESSOR'S OFFICE</u>	
73,971	76,669	101	52300	101	COUNTY OFFICIAL / ADMINISTRATIVE	78,282
74,962	77,019	101	52300	162	CLERICAL PERSONNEL	78,965
3,300	3,600	101	52300	186	LONGEVITY	3,900
2,494	2,850	101	52300	191	BOARD AND COMMITTEE MEMBER FEES	2,850
8,829	9,135	101	52300	201	SOCIAL SECURITY TAX	9,992
6,363	4,217	101	52300	204	RETIREMENT	3,707
31,844	31,718	101	52300	207	MEDICAL INSURANCE	33,304
2,065	2,136	101	52300	212	MEDICARE	2,337
0	272	101	52300	302	ADVERTISING	0
2,613	5,748	101	52300	305	AUDIT SERVICES	6,000
317	0	101	52300	307	COMMUNICATION	0
5,078	8,000	101	52300	317	DATA PROCESSING SERVICES	6,000
1,282	770	101	52300	337	MAINTENANCE AND REPAIR SERVICE	1,500
534	550	101	52300	348	POSTAL CHARGES	800
1,285	501	101	52300	355	TRAVEL	1,100
2,085	2,293	101	52300	435	OFFICE SUPPLIES	2,300
519	368	101	52300	718	MOTOR VEHICLES	700
<u>217,540</u>	<u>225,846</u>				TOTAL PROPERTY ASSESSOR'S OFFICE	<u>231,737</u>
					<u>REAPPRAISAL PROGRAM</u>	
0	0	101	52310	162	CLERICAL PERSONNEL	0
7,591	8,483	101	52310	169	PART-TIME PERSONNEL	8,700
471	526	101	52310	201	SOCIAL SECURITY TAX	540
0	0	101	52310	204	RETIREMENT	0
110	123	101	52310	212	MEDICARE	127
0	0	101	52310	302	ADVERTISING	0
3,549	5,802	101	52310	317	DATA PROCESSING SERVICES	4,000
0	426	101	52310	348	POSTAL CHARGES	0
0	0	101	52310	351	RENTALS	0
0	0	101	52310	355	TRAVEL	0
0	496	101	52310	435	OFFICE SUPPLIES	0
404	150	101	52310	499	OTHER SUPPLIES AND MAT	600
<u>12,125</u>	<u>16,006</u>				TOTAL REAPPRAISAL PROGRAM	<u>13,967</u>

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22	
COUNTY TRUSTEE'S OFFICE							
73,971	76,669	101	52400	101	COUNTY OFFICIAL / ADMINISTRATIVE	78,282	
24,048	24,845	101	52400	119	ACCOUNTANTS/BOOKKEEPERS	25,161	
25,148	25,967	101	52400	161	SECRETARY(S)	26,326	
4,194	4,061	101	52400	169	PART-TIME PERSONNEL	6,000	
2,000	2,200	101	52400	186	LONGEVITY	2,400	
7,576	7,849	101	52400	201	SOCIAL SECURITY TAX	8,567	
5,232	3,478	101	52400	204	RETIREMENT	3,040	
21,286	21,202	101	52400	207	MEDICAL INSURANCE	22,261	
1,772	1,836	101	52400	212	MEDICARE	2,004	
132	127	101	52400	302	ADVERTISING	500	
439	0	101	52400	307	COMMUNICATION	0	
17,529	13,306	101	52400	317	DATA PROCESSING SERVICES	17,000	
570	722	101	52400	320	DUES AND MEMBERSHIPS	700	
6,500	6,415	101	52400	337	MAINTENANCE AND REPAIR SERVICE	6,500	
2,259	2,554	101	52400	348	POSTAL CHARGES	4,000	
0	0	101	52400	355	TRAVEL	400	
<u>1,275</u>	<u>1,637</u>	101	52400	435	OFFICE SUPPLIES	<u>2,500</u>	
193,929	192,868					TOTAL COUNTY TRUSTEE'S OFFICE	205,641
COUNTY CLERK'S OFFICE							
73,971	76,669	101	52500	101	COUNTY OFFICIAL / ADMINISTRATIVE	78,282	
49,558	51,313	101	52500	161	SECRETARY(S)	52,107	
1,106	1,072	101	52500	169	PART-TIME PERSONNEL	12,000	
2,000	2,200	101	52500	186	LONGEVITY	2,400	
7,484	7,845	101	52500	201	SOCIAL SECURITY TAX	8,977	
5,247	3,492	101	52500	204	RETIREMENT	3,055	
20,848	16,427	101	52500	207	MEDICAL INSURANCE	17,248	
1,750	1,835	101	52500	212	MEDICARE	2,100	
1,082	0	101	52500	307	COMMUNICATION	0	
660	687	101	52500	320	DUES AND MEMBERSHIPS	700	
3,123	4,664	101	52500	348	POSTAL CHARGES	3,200	
0	0	101	52500	355	TRAVEL	36	
22,714	22,433	101	52500	435	OFFICE SUPPLIES	20,000	
<u>1,385</u>	<u>0</u>	101	52500	719	OFFICE EQUIPMENT	<u>1,600</u>	
190,928	188,636					TOTAL COUNTY CLERK'S OFFICE	201,705
895,724	895,627					TOTAL FINANCE	941,521
ADMINISTRATION OF JUSTICE							
CIRCUIT COURT							
73,971	76,669	101	53100	101	COUNTY OFFICIAL / ADMINISTRATIVE	78,282	
114,969	119,165	101	53100	162	CLERICAL PERSONNEL	122,394	
0	0	101	53100	169	PART-TIME PERSONNEL	0	
2,900	3,400	101	53100	186	LONGEVITY	4,100	
0	0	101	53100	187	OVERTIME	0	
11,219	11,639	101	53100	201	SOCIAL SECURITY TAX	12,697	
8,019	5,342	101	53100	204	RETIREMENT	4,710	
44,453	46,842	101	53100	207	MEDICAL INSURANCE	49,183	
2,624	2,722	101	53100	212	MEDICARE	2,970	
1,058	0	101	53100	307	COMMUNICATION	0	
160	175	101	53100	320	DUES AND MEMBERSHIPS	200	
20,324	21,931	101	53100	337	MAINTENANCE AND REPAIR SERVICE	23,042	
2,263	2,433	101	53100	348	POSTAL CHARGES	2,500	
2,267	2,041	101	53100	351	RENTALS	2,400	
1,896	767	101	53100	355	TRAVEL	2,000	
0	216	101	53100	399	OTHER CONTRACTED SERVICES	0	
14,000	10,878	101	53100	435	OFFICE SUPPLIES	10,000	
0	0	101	53100	599	OTHER CHARGES	0	
<u>300,124</u>	<u>304,221</u>					TOTAL CIRCUIT COURT	314,478

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					<u>CRIMINAL COURT</u>	
0	0	101	53200	187	OVERTIME PAY	0
0	0	101	53200	189	OTHER SALARIES AND WAGES	0
8,518	6,907	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
807	502	101	53200	348	POSTAL CHARGES	800
0	0	101	53200	355	TRAVEL	0
0	0	101	53200	716	LAW ENFORCEMENT EQUIPMENT	0
9,325	7,409				TOTAL CRIMINAL COURT	9,600
					<u>GENERAL SESSIONS COURT</u>	
6,518	6,518	101	53300	133	PARAPROFESSIONALS	6,781
20,310	21,493	101	53300	162	CLERICAL PERSONNEL	24,543
600	800	101	53300	186	LONGEVITY	1,000
1,658	1,710	101	53300	201	SOCIAL SECURITY TAX	2,005
1,147	772	101	53300	204	RETIREMENT	744
-2,477	3,160	101	53300	207	MEDICAL INSURANCE	3,360
11	0	101	53300	210	UNEMPLOYMENT COMPENSATION	0
388	400	101	53300	212	MEDICARE	469
652	0	101	53300	307	COMMUNICATION	0
125	150	101	53300	320	DUES AND MEMBERSHIPS	370
248	248	101	53300	348	POSTAL CHARGES	250
4,254	4,297	101	53300	355	TRAVEL	4,300
4,828	3,381	101	53300	435	OFFICE SUPPLIES	3,500
38,261	42,929				TOTAL GENERAL SESSIONS COURT	47,322
					<u>GENERAL SESSIONS JUDGE</u>	
120,120	122,283	101	53310	102	JUDGES	122,926
7,380	7,507	101	53310	201	SOCIAL SECURITY TAX	7,622
5,021	3,284	101	53310	204	RETIREMENT	2,828
0	0	101	53310	207	MEDICAL INSURANCE	0
1,726	1,756	101	53310	212	MEDICARE	1,783
134,248	134,829				TOTAL GENERAL SESSIONS JUDGE	135,159
					<u>DRUG COURT (Grant Funded- see 46220)</u>	
21,849	23,076	101	53330	103	ASSISTANT(S)	22,728
4,977	2,592	101	53330	160	GUARDS	4,320
100	0	101	53330	186	LONGEVITY	100
1,615	1,584	101	53330	201	SOCIAL SECURITY	1,740
917	619	101	53330	204	STATE RETIREMENT	525
5,253	396	101	53330	207	MEDICAL INSURANCE	0
73	127	101	53330	210	UNEMPLOYMENT COMPENSATION	0
378	371	101	53330	212	EMPLOYER MEDICARE	394
1,490	1,240	101	53330	307	COMMUNICATION	1,800
0	0	101	53330	336	MAINTENANCE & REPAIR	0
94	193	101	53330	348	POSTAL CHARGES	200
0	0	101	53330	349	PRINTING, STATIONERY, & FORMS	0
2,765	3,854	101	53330	355	TRAVEL	8,000
846	0	101	53330	399	OTHER CONTRACTED SERVICES	2,693
2,910	3,391	101	53330	435	OFFICE SUPPLIES	7,500
0	0	101	53330	719	OFFICE EQUIPMENT	0
43,268	37,442				TOTAL DRUG COURT	50,000

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					CHANCERY COURT (CLERK & MASTER)	
73,971	76,669	101	53400	101	COUNTY OFFICIAL/ADMINISTRATIVE	78,282
40,228	46,493	101	53400	162	CLERICAL PERSONNEL	47,142
700	900	101	53400	186	LONGEVITY	1,100
6,759	7,354	101	53400	201	SOCIAL SECURITY TAX	7,845
4,803	3,329	101	53400	204	RETIREMENT	2,911
27,220	23,313	101	53400	207	MEDICAL INSURANCE	17,248
1,581	1,720	101	53400	212	MEDICARE	1,835
731	0	101	53400	307	COMMUNICATION	0
560	0	101	53400	320	DUES AND MEMBERSHIPS	60
350	188	101	53400	337	MAINTENANCE AND REPAIR SERVICE	200
1,500	1,496	101	53400	348	POSTAL CHARGES	1,500
100	100	101	53400	355	TRAVEL	450
5,571	4,146	101	53400	435	OFFICE SUPPLIES	4,000
<u>164,071</u>	<u>165,709</u>				TOTAL CHANCERY COURT	162,573
					JUVENILE COURT	
23,438	24,225	101	53500	130	SOCIAL WORKER	24,543
0	0	101	53500	186	LONGEVITY	100
1,189	1,266	101	53500	201	SOCIAL SECURITY TAX	1,528
980	650	101	53500	204	RETIREMENT	567
13,683	12,189	101	53500	207	MEDICAL INSURANCE	12,696
278	296	101	53500	212	MEDICARE	358
0	0	101	53500	307	COMMUNICATION	0
856	1,150	101	53500	355	TRAVEL	1,200
4,150	4,300	101	53500	435	OFFICE SUPPLIES	4,600
<u>44,574</u>	<u>44,076</u>				TOTAL JUVENILE COURT	45,592
					COURTROOM SECURITY	
18,007	0	101	53920	105	SUPERVISOR / DIRECTOR	0
70,630	29,061	101	53920	160	GUARDS	58,501
0	0	101	53920	189	OTHER SALARIES AND WAGES	0
5,496	1,802	101	53920	201	SOCIAL SECURITY	3,628
0	0	101	53920	204	RETIREMENT	0
0	0	101	53920	207	MEDICAL INSURANCE	0
1,285	421	101	53920	212	MEDICARE	849
0	0	101	53920	599	OTHER CHARGES	1,425
2,971	3,056	101	53920	716	LAW ENFORCEMENT EQUIPMENT	3,200
110	75	101	53920	719	OFFICE EQUIPMENT	100
<u>98,499</u>	<u>34,415</u>				TOTAL COURTROOM SECURITY	67,703
832,371	771,031				TOTAL ADMINISTRATION OF JUSTICE	832,427
					PUBLIC SAFETY	
					SHERIFF'S DEPARTMENT	
81,368	84,336	101	54110	101	COUNTY OFFICIAL / ADMINISTRATIVE	86,110
812,083	831,667	101	54110	106	DEPUTIES	902,114
12,800	19,200	101	54110	140	SALARY SUPPLEMENTS	19,200
39,730	46,045	101	54110	162	CLERICAL PERSONNEL	50,923
18,950	15,165	101	54110	169	PART-TIME PERSONNEL	15,870
11,200	14,300	101	54110	186	LONGEVITY	19,600
96,459	94,568	101	54110	187	OVERTIME	95,000
34,083	37,749	101	54110	189	OTHER SALARIES AND WAGES	42,416
750	300	101	54110	191	BOARD AND COMMITTEE MEMBER FEES	750
10,401	8,907	101	54110	196	IN-SERVICE TRAINING	9,000
3,086	815	101	54110	199	OTHER FEES (Warrant Serving)	1,000
65,689	67,852	101	54110	201	SOCIAL SECURITY TAX	77,003
44,529	29,357	101	54110	204	RETIREMENT	28,201
190,240	198,777	101	54110	207	MEDICAL INSURANCE	200,454
15,363	15,869	101	54110	212	MEDICARE	18,009

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
0	0
500	900
1,615	1,629
1,631	99,122
5,349	4,100
19,668	18,387
822	3,261
2,117	2,574
19,870	56,839
67,738	70,719
5,961	6,356
5,466	8,002
7,690	7,031
33,430	42,118
3,026	3,430
4,608	1,426
700	56,926
25,210	38,449
<u>53,500</u>	<u>37,156</u>
1,695,635	1,923,331
36,067	36,788
609,946	627,917
24,777	22,058
9,217	15,054
7,000	9,900
32,125	32,925
32,274	36,978
4,581	1,725
44,726	46,387
28,194	14,670
115,245	128,149
10,460	10,848
29,789	28,674
133,709	124,783
7,061	22,793
48,855	18,098
1,723	3,269
199,537	192,542
360	360
149	110
5,789	15,571
13,341	13,251
353	63
34,732	29,545
1,440	1,540
3,111	2,447
9,871	9,750
3,362	3,101
2,450	2,790
4,821	2,210
0	59
36,303	38,181
12,820	8,784
<u>5,749</u>	<u>5,266</u>
1,509,935	1,506,585

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
101	54110	309	CONTRACTS WITH PUBLIC AGENCIES	48,000
101	54110	310	CONTRACTS WITH OTHER PUBLIC AGENCIES	12,000
101	54110	320	DUES AND MEMBERSHIPS	2,000
101	54110	335	MAINT & REPAIR SERVICE (Buildings)	5,000
101	54110	336	MAINT & REPAIR SERVICE (Equipment)	2,500
101	54110	338	MAINT & REPAIR SERVICE (Vehicles)	15,000
101	54110	348	POSTAL CHARGES	2,500
101	54110	355	TRAVEL	3,000
101	54110	399	OTHER CONTRACTED SERVICES	2,500
101	54110	425	GASOLINE	84,000
101	54110	431	LAW ENFORCEMENT SUPPLIES	8,000
101	54110	435	OFFICE SUPPLIES	5,000
101	54110	451	UNIFORMS	6,000
101	54110	453	VEHICLE PARTS	40,000
101	54110	499	OTHER SUPPLIES & MATERIALS	3,000
101	54110	708	COMMUNICATION EQUIPMENT	5,000
101	54110	709	DATA PROCESSING EQUIPMENT	4,500
101	54110	716	LAW ENFORCEMENT EQUIPMENT	15,000
101	54110	718	MOTOR VEHICLES	0
			TOTAL SHERIFF'S DEPT (20% of Budget)	1,828,650
			JAIL	
101	54210	105	SUPERVISOR/DIRECTOR	36,790
101	54210	160	GUARDS	671,970
101	54210	162	CLERICAL PERSONNEL	23,317
101	54210	167	MAINTENANCE PERSONNEL	15,870
101	54210	186	LONGEVITY	9,200
101	54210	187	OVERTIME	35,000
101	54210	189	OTHER SALARIES AND WAGES	30,597
101	54210	196	IN-SERVICE TRAINING	5,000
101	54210	201	SOCIAL SECURITY TAX	51,011
101	54210	204	RETIREMENT	18,924
101	54210	207	MEDICAL INSURANCE	140,196
101	54210	212	MEDICARE	11,930
101	54210	307	COMMUNICATION	35,000
101	54210	312	CONTR. w/ OTHER PRIVATE AG (FoodService)	135,000
101	54210	335	MAINT & REPAIR SERVICE (Bldg)	25,000
101	54210	336	MAINT & REPAIR SERVICE (Equip)	15,000
101	54210	337	MAINT & REPAIR SERVICE (Office Equipment)	2,000
101	54210	340	MEDICAL AND DENTAL SERVICES	200,000
101	54210	347	PEST CONTROL	720
101	54210	355	TRAVEL	1,000
101	54210	399	OTHER CONTRACTED SERVICES	12,500
101	54210	410	CUSTODIAL SUPPLIES	20,000
101	54210	413	DRUGS AND MEDICAL SUPPLIES	500
101	54210	415	ELECTRICITY	38,000
101	54210	422	FOOD SUPPLIES	2,500
101	54210	425	GASOLINE	2,500
101	54210	434	NATURAL GAS	10,000
101	54210	435	OFFICE SUPPLIES	3,500
101	54210	441	PRISONER'S CLOTHING	5,000
101	54210	451	UNIFORMS	3,500
101	54210	453	VEHICLE PARTS	0
101	54210	454	WATER AND SEWER	35,000
101	54210	499	OTHER SUPPLIES AND MATERIALS	7,500
101	54210	718	MOTOR VEHICLES	4,000
			TOTAL JAIL (17% of Budget)	1,608,025

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
250	5,375	101	54240	399	<u>JUVENILE SERVICES</u>	
250	5,375				OTHER CONTRACTED SERVICES	1,000
					TOTAL JUVENILE SERVICES	1,000
					<u>FIRE PREVENTION AND CONTROL</u>	
9,691	9,623	101	54310	207	MEDICAL INSURANCE (Fire Rescue)	9,700
5,077	2,000	101	54310	309	CONTRACTS WITH GOVERNMENT AGENCIES	2,000
56,000	54,500	101	54310	316	FIRE PREVENTION & CONTROL (Fire Rescue)	54,500
3,000	3,000	101	54310	351	RENTALS	3,000
37,028	35,863	101	54310	511	VEHICLE & EQUIPMENT INSUR (Fire Rescue-VFIS)	39,000
2,695	0	101	54310	513	WORKMAN'S COMPENSATION (Fire Rescue-VFIS)	3,000
26,465	23,998	101	54310	599	OTHER CHARGES (VFD prorate)	24,000
139,956	128,984				TOTAL FIRE PREVENTION AND CONTROL	135,200
					<u>CIVIL DEFENSE</u>	
8,273	8,439	101	54410	105	SUPERVISOR / DIRECTOR	8,438
6,145	6,145	101	54410	140	SUPPLEMENTS (O.R.R.C.A.)	4,645
894	904	101	54410	201	SOCIAL SECURITY TAX	812
209	211	101	54410	212	MEDICARE	190
3,896	3,927	101	54410	307	COMMUNICATION	3,500
128	510	101	54410	320	DUES AND MEMBERSHIPS	300
2,039	1,396	101	54410	336	MAINTENANCE AND REPAIR SERVICE	800
126	102	101	54410	355	TRAVEL	1,000
0	345	101	54410	422	FOOD SUPPLIES	300
754	521	101	54410	425	GASOLINE	1,500
164	2,548	101	54410	435	OFFICE SUPPLIES	200
1,524	1,402	101	54610	499	OTHER SUPPLIES AND MAT	350
2,055	2,737	101	54410	506	INSURANCE	2,000
2,108	7,525	101	54410	599	OTHER CHARGES (Proceeds from sold trailer)	8,748
0	27,000	101	54410	718	MOTOR VEHICLES	0
28,315	63,713				TOTAL CIVIL SERVICE	32,783
					<u>RESCUE SQUAD</u>	
6,000	3,000	101	54420	316	CONTRIBUTIONS & GIFTS	3,000
6,000	3,000				TOTAL RESCUE SQUAD	3,000
					<u>OTHER EMERGENCY MANAGEMENT (E911)- 48140</u>	
32,408	42,000	101	54490	103	ADMINISTRATIVE ASSISTANT	41,888
45,537	52,500	101	54490	105	SUPERVISOR / DIRECTOR	52,500
0	26,000	101	54490	121	DATA PROCESSOR	38,968
253,799	272,607	101	54490	148	DISPATCHER(S)	291,143
3,317	2,623	101	54490	169	PART-TIME PERSONNEL	0
6,600	7,400	101	54490	186	LONGEVITY	8,800
45,401	51,403	101	54490	187	OVERTIME	31,554
11,244	13,629	101	54490	189	OTHER SALARIES & WAGES	10,000
23,697	28,031	101	54490	201	SOCIAL SECURITY	29,441
16,309	12,363	101	54490	204	STATE RETIREMENT	10,922
57,210	65,728	101	54490	207	MEDICAL INSURANCE	60,683
1,192	992	101	54490	210	UNEMPLOYMENT COMPENSATION	1,080
5,542	6,556	101	54490	212	MEDICARE	6,886
502,257	581,833				TOTAL OTHER EMERGENCY MANAGEMENT	583,865

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
24,000	24,000
0	0
0	0
<u>19,298</u>	<u>29,036</u>
43,298	53,036
5,000	6,000
<u>1,715</u>	<u>1,993</u>
<u>6,715</u>	<u>7,993</u>
3,932,361	4,273,850
5,158	0
320	0
75	0
3,413	3,900
19,327	19,979
40	0
790	210
318	556
103	75
15	150
4,776	3,951
989	986
370	1,132
1,301	1,776
<u>250</u>	<u>5,397</u>
37,243	38,112
0	4,000
0	4,000
19,493	0
51,375	52,403
27,792	28,846
503,171	523,653
9,170	8,326
48,476	62,415
16,700	18,100
395,545	425,893
21,491	22,095
3,686	4,006
64,851	68,093
42,345	35,602
149,552	140,883
15,167	15,925
7,426	7,665
645	645
2,586	2,000

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
COUNTY CORONER/MEDICAL EXAMINER				
101	54610	105	SUPERVISOR / DIRECTOR	26,400
101	54610	201	SOCIAL SECURITY	0
101	54610	212	EMPLOYER MEDICARE	0
101	54610	340	MEDICAL AND DENTAL SERVICES	<u>15,000</u>
			TOTAL COUNTY CORONER/MED EXAMINER	41,400
OTHER PUBLIC SAFETY/HUMANE SOCIETY AND OTHER				
101	54900	316	CONTRIBUTIONS & GIFTS	1,800
101	54900	443	ROAD SIGNS	<u>2,000</u>
			TOTAL OTHER PUBLIC SAFETY/HUMANE SOC	<u>3,800</u>
			TOTAL PUBLIC SAFETY	4,237,723
PUBLIC HEALTH AND WELFARE				
LOCAL HEALTH CENTER				
101	55110	166	CUSTODIAL PERSONNEL	0
101	55110	201	SOCIAL SECURITY TAX	0
101	55110	212	MEDICARE	0
101	55110	307	COMMUNICATION	3,800
101	55110	316	CONTRIBUTIONS & GIFTS	19,979
101	55110	335	MAINTENANCE & REPAIR (Bldg)	1,200
101	55110	336	MAINTENANCE & REPAIR (Equip)	1,200
101	55110	348	POSTAL CHARGES	500
101	55110	410	CUSTODIAL SUPPLIES	1,000
101	55110	413	DRUGS AND MEDICAL SUPPLIES	1,600
101	55110	415	ELECTRICITY	4,100
101	55110	434	NATURAL GAS	1,300
101	55110	435	OFFICE SUPPLIES	1,600
101	55110	454	WATER AND SEWER	1,200
101	55110	599	OTHER CHARGES	<u>8,000</u>
			TOTAL LOCAL HEALTH CENTER	45,479
ANIMAL CONTROL				
101	55120	316	CONTRIBUTIONS	<u>4,000</u>
			TOTAL ANIMAL CONTROL	4,000
AMBULANCE/EMERGENCY MEDICAL SERVICES				
101	55130	103	ASSISTANT(S)	0
101	55130	105	SUPERVISOR / DIRECTOR	57,100
101	55130	119	ACCOUNTANTS/BOOKKEEPERS	29,841
101	55130	131	MEDICAL PERSONNEL	530,000
101	55130	140	SUPPLEMENTS	10,000
101	55130	168	TEMPORARY PERSONNEL	45,000
101	55130	186	LONGEVITY	17,800
101	55130	187	OVERTIME	375,000
101	55130	189	OTHER SALARIES AND WAGES	17,500
101	55130	196	IN-SERVICE TRAINING	4,000
101	55130	201	SOCIAL SECURITY TAX	67,347
101	55130	204	RETIREMENT	23,857
101	55130	207	MEDICAL INSURANCE	164,238
101	55130	212	MEDICARE	15,751
101	55130	307	COMMUNICATION	6,500
101	55130	320	DUES AND MEMBERSHIPS	700
101	55130	333	LICENSES	2,600

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
7,851	5,793
17,143	19,826
1,119	1,575
4,394	1,263
68,366	84,886
3,356	3,366
53,398	71,105
6,373	5,224
29,862	82,963
1,644	1,970
2,196	1,654
6,196	4,237
2,483	4,018
32,685	35,400
28,046	12,333
1,355	2,454
1,297	2,043
<u>2,944</u>	<u>858</u>
1,650,178	1,757,517
400	400
<u>5,000</u>	<u>5,000</u>
5,400	5,400
0	0
54,837	49,839
300	100
3,355	3,020
2,305	1,328
7,426	10,418
785	706
1,232	0
<u>2,382</u>	<u>1,000</u>
<u>72,620</u>	<u>66,411</u>
1,765,442	1,871,440
4,200	4,180
<u>4,200</u>	<u>4,180</u>
59,969	56,480
0	27
3,718	3,502
870	819
9,543	17,657
519	258
1,307	1,307
525	158
291	363
1,279	1,329
1,558	2,487
17,787	9,525
<u>44</u>	<u>527</u>
97,410	94,438

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
101	55130	336	MAINTENANCE & REPAIR (Equip)	10,000
101	55130	338	MAINTENANCE & REPAIR (Vehicles)	30,000
101	55130	348	POSTAL CHARGES	1,500
101	55130	355	TRAVEL	4,000
101	55130	399	OTHER CONTRACTED SERVICES	75,000
101	55130	410	CUSTODIAL SUPPLIES	4,000
101	55130	413	DRUGS AND MEDICAL SUPPLIES	70,000
101	55130	415	ELECTRICITY	5,500
101	55130	425	GASOLINE	67,000
101	55130	434	NATURAL GAS	2,250
101	55130	435	OFFICE SUPPLIES	2,000
101	55130	451	UNIFORMS	6,500
101	55130	454	WATER AND SEWER	2,500
101	55130	506	LIABILITY INS.	39,067
101	55130	599	OTHER CHARGES	25,000
101	55130	704	ATTENDANCE EQUIPMENT	3,500
101	55130	708	COMMUNICATION EQUIPMENT	2,000
101	55130	709	DATA PROCESSING EQUIPMENT	<u>2,500</u>
			TOTAL AMBULANCE/EMER MEDICAL SER	1,719,551
			<u>CRIPPLED CHILDREN SERVICE</u>	
101	55180	316	CONTRIBUTIONS	937
101	55180	599	OTHER CHARGES (Child Advocacy Center)	<u>5,000</u>
			TOTAL CRIPPLED CHILDREN SERVICE	5,937
			<u>OTHER LOCAL HEALTH SERVICES (DGA)(see 46310)</u>	
101	55190	131	MEDICAL PERSONNEL	32,277
101	55190	162	CLERICAL PERSONNEL	23,823
101	55190	186	LONGEVITY	400
101	55190	201	SOCIAL SECURITY	3,503
101	55190	204	STATE RETIREMENT	1,300
101	55190	207	MEDICAL INSURANCE	18,077
101	55190	212	EMPLOYER MEDICARE	820
101	55190	355	TRAVEL	1,200
101	55190	599	OTHER CHARGES	<u>0</u>
			TOTAL OTHER LOCAL HEALTH SERVICES	<u>81,400</u>
			TOTAL PUBLIC HEALTH AND WELFARE	1,856,367
			<u>SOCIAL, CULTURAL, AND RECREATION</u>	
			<u>SENIOR CITIZEN'S ASSISTANCE</u>	
101	56300	599	OTHER CHARGES	<u>4,200</u>
			TOTAL SENIOR CITIZEN'S ASSISTANCE	4,200
			<u>LIBRARIES</u>	
101	56500	129	LIBRARIANS	62,782
101	56500	196	IN-SERVICE TRAINING	0
101	56500	201	SOCIAL SECURITY TAX	3,893
101	56500	212	MEDICARE	911
101	56500	307	COMMUNICATION	7,496
101	56500	348	POSTAL CHARGES	770
101	56500	351	RENTALS	1,400
101	56500	355	TRAVEL	800
101	56500	429	INSTRUCTIONAL SUPPLIES	600
101	56500	435	OFFICE SUPPLIES	1,500
101	56500	437	PERIODICALS	2,255
101	56500	599	OTHER CHARGES	0
101	56500	709	DATA PROCESSING EQUIPMENT	<u>1,000</u>
			TOTAL LIBRARIES	83,407

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					<u>PARKS AND FAIR BOARDS</u>	
2,901	5,061	101	56700	335	MAINTENANCE AND REPAIR SERVICE	1,500
<u>1,028</u>	<u>0</u>	101	56700	499	OTHER SUPPLIES AND MAT	<u>1,250</u>
3,929	5,061				TOTAL PARKS AND FAIR BOARDS	<u>2,750</u>
105,538	103,679				TOTAL SOCIAL, CULTURAL, AND REC	90,357
					<u>AGRICULTURE AND NATURAL RESOURCES</u>	
					<u>AGRICULTURE EXTENSION OFFICE</u>	
1,506	550	101	57100	307	COMMUNICATION	1,500
967	1,097	101	57100	337	MAINTENANCE AND REPAIR SERVICE	2,500
712	1,975	101	57100	355	TRAVEL	2,000
41,508	41,994	101	57100	399	OTHER CONTRACTED SERVICES	51,688
3,958	6,000	101	57100	435	OFFICE SUPPLIES	4,000
4,880	5,500	101	57100	499	OTHER SUPPLIES AND MAT	5,500
<u>1,000</u>	<u>1,000</u>	101	57100	719	OFFICE EQUIPMENT	<u>1,000</u>
54,530	58,117				TOTAL AGRICULTURE EXTENSION OFFICE	68,188
					<u>SOIL CONSERVATION</u>	
8,000	8,000	101	57500	316	CONTRIBUTIONS & GIFTS (Soil Conserv. Dist.)	8,160
<u>12,000</u>	<u>12,000</u>	101	57500	599	OTHER CHARGES	<u>12,240</u>
20,000	20,000				TOTAL SOIL CONSERVATION	<u>20,400</u>
74,530	78,117				TOTAL AGRICULTURE & NATURAL RES.	88,588
					<u>OTHER GENERAL GOVERNMENT</u>	
					<u>TOURISM</u>	
11,605	2,388	101	58110	316	CONTRIBUTIONS & GIFTS (Rugby)	14,000
<u>0</u>	<u>0</u>	101	58110	707	BUILDING IMPROVEMENTS	<u>0</u>
11,605	2,388				TOTAL TOURISM	14,000
					<u>INDUSTRIAL DEVELOPMENT</u>	
0	0	101	58120	191	BOARD AND COMMITTEE MEMBER FEE	0
0	0	101	58120	307	COMMUNICATION	0
0	0	101	58120	316	CONTRIBUTIONS & GIFTS	0
<u>0</u>	<u>0</u>	101	58120	724	SITE DEVELOPMENT	<u>0</u>
0	0				TOTAL INDUSTRIAL DEVELOPMENT	0
					<u>ECONOMIC AND COMMUNITY DEVELOPMENT</u>	
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
<u>0</u>	<u>0</u>	101	58190	599	OTHER CHARGES (Grants)	<u>0</u>
23,000	23,000				TOTAL ECONOMIC AND COMMUNITY DEV	23,000

GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					VETERAN'S SERVICES	
0	1,400	101	58300	316	CONTRIBUTIONS (DAV)	3,800
26,009	22,995	101	58300	399	OTHER CONTRACTED SERVICES	25,000
<u>2,188</u>	<u>2,498</u>	101	58300	499	OTHER SUPPLIES AND MATERIALS	<u>2,500</u>
28,197	26,893				TOTAL VETERAN'S SERVICES	31,300
					COVID EXPENDITURES	
2,656	0	101	58801	131	MEDICAL PERSONEL	0
0	33,105	101	58801	166	CUSTODIAL PERSONNEL	0
5,993	0	101	58801	187	OVERTIME	0
3,402	0	101	58801	413	DRUGS & MEDICAL SUPPLIES	0
649	0	101	58801	599	OTHER CHARGES	0
1,188	0	101	58801	704	ATTENDANCE EQUIPMENT	0
210	9,899	101	58802	193	ELECTION WORKERS	0
185	0	101	58802	335	MAINTENANCE AND REPAIR	0
1,458	0	101	58802	348	POSTAGE	0
823	0	101	58802	410	CUSTODIAL SUPPLIES	0
3,617	2,080	101	58802	435	OFFICE SUPPLIES	0
<u>0</u>	<u>3,769</u>	101	58804	599	OTHER CHARGES	<u>0</u>
20,181	48,854				TOTAL COVID EXPENDITURES	0
					MISCELLANEOUS	
2,400	15,600	101	58900	168	TEMPORARY PERSONNEL	0
3,100	3,256	101	58900	206	LIFE INSURANCE	3,200
11,821	9,325	101	58900	210	UNEMPLOYMENT COMPENSATION	14,000
9,330	8,570	101	58900	358	REMITTANCE OF REVENUES COLL. (C.A.S.A.)	11,000
135,182	138,115	101	58900	510	TRUSTEE'S COMMISSION	140,000
<u>0</u>	<u>0</u>	101	58900	599	OTHER CHARGES	<u>0</u>
161,832	174,866				TOTAL MISCELLANEOUS	168,200
<u>244,815.31</u>	<u>276,001.12</u>				TOTAL OTHER GENERAL GOVERNMENT	<u>236,500</u>
8,902,849	9,321,779				TOTAL GENERAL GOVERNMENT	9,296,340
					DEBT SERVICE	
40,445	42,258	101	82110	610	PRINCIPAL ON CAPITAL LEASES	26,694
<u>5,268</u>	<u>3,456</u>	101	82210	611	INTEREST ON CAPITAL LEASES	<u>1,013</u>
45,714	45,714				TOTAL DEBT SERVICE	27,707
					OTHER USES	
0	73,091	101	91120	399	OTHER CONTRACTED SERVICES	0
0	27,698	101	91130	599	OTHER CHARGES	0
0	5,000	101	91150	499	OTHER SUPPLIES AND MATERIALS	0
0	33,306	101	91150	599	OTHER CHARGES	0
0	63,694	101	99100	590	TRANSFERS TO OTHER FUNDS	0
<u>0</u>	<u>0</u>	101	99130	606	OTHER DEBT ISSUANCE CHARGES	<u>0</u>
0	202,789				TOTAL OTHER USES	0
8,948,563	9,367,493				TOTAL EXPENDITURES	9,324,047
<u>0</u>	<u>202,789</u>				TOTAL OTHER USES	<u>0</u>
8,948,563	9,570,282				TOTAL EXPEND/ENCUMB & OTHER USES	9,324,047
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
392,661	579,844					
1,561,314	1,953,975				EST. BEGINNING FUND BALANCE JULY 1	2,533,819
1,953,975	2,533,819				EST. ENDING FUND BALANCE JUNE 30	2,533,819

Balance Sheet

June 30, 2021

101 GENERAL FUND

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
101	-	11140	CASH WITH TRUSTEE	2,608,227.50
101	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	106,157.43
101	-	11410	AMB ACCOUNTS RECEIVABLE	277,498.15
101	-	11410	ACCOUNTS RECEIVABLE (EMS)	26,340.05
101	-	11410	FUEL ACCOUNTS RECEIVABLE (Sale of Fuel)	77.71
101	-	11420	AMB ALLOWANCE FOR UNCOLLECTIBLES-CONTRA ACCT	-88,027.22
101	-	11430	DUE FROM OTHER GOVERNMENTS	18,970.42
101	-	11430	DRGCT DUE FROM OTHER GOVERNMENTS (Drug Court)	6,843.59
101	-	11430	INCTX DUE FROM OTHER GOVERNMENTS (Income Tax)	7,676.83
101	-	11500	PROPERTY TAXES RECEIVABLE	7,293,557.26
101	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-404,385.00
			TOTAL ASSETS	9,852,936.72
LIABILITIES				
101	-	21100	CASA ACCOUNTS PAYABLE (CASA)	-2,552.75
101	-	21100	EMS ACCOUNTS PAYABLE (EMS)	-4,416.40
101	-	21100	LAW ACCOUNTS PAYABLE (LEGAL SERVICES)	-3,519.25
101	-	21200	ACCRUED PAYROLL	-165,959.54
101	-	21343	CIGNA HEALTH INSURANCE PAYABLE	-81,123.03
101	-	21344	AMERICAN HERITAGE LIFE INS PREMIUM PAYABLE	-2,906.41
101	-	21390	OTHER PAYROLL DEDUCTIONS	-465.50
101	-	21500	DUE TO OTHER FUNDS	-65,245.53
101	-	29940	DEFERRED CURRENT PROPERTY TAXES	-6,638,724.00
101	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-225,828.00
101	-	29990	OTHER DEFERRED/UNAVAILABLE REVENUE	-3,838.42
101	-	29990	AMB OTHER DEFERRED/UNAVAILABLE REV-AMB	-124,539.23
			TOTAL LIABILITIES	-7,319,118.06
FUND BALANCE				
101	-	34110	ENCUMBRANCES - CURRENT YEAR	-106,522.23
101	-	34120	ENCUMBRANCES - PRIOR YEAR	-1,787.84
101	-	34510	RGDDS RESTRICTED FOR GENERAL GOVERNMENT	-1,212.84
101	-	34520	C&M RESTRICTED FOR ADMINISTRATION OF JUSTICE	-17,016.37
101	-	34520	DRGCT RESTRICTED FOR ADMINISTRATION OF JUSTICE	-20,357.54
101	-	34590	MOW RESTRICTED FOR OTHER PURPOSES	-1,139.00
101	-	34625	O.P.S COMMITTED FOR PUBLIC SAFETY	0.00
101	-	34630	EMT COMMITTED FOR PUBLIC HEALTH AND WELFARE	0.00
101	-	34635	LIBRY COMMITTED FOR SOCIAL, CULTURAL, REC SER	-19,728.81
101	-	39000	UNASSIGNED	-1,786,209.79
101	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-579,844.24
			TOTAL FUND BALANCE (Net Position)	-2,533,818.66
			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

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
		LOCAL TAXES				
		<u>COUNTY PROPERTY TAXES</u>				
841,383	895,948	116	40110		CURRENT PROPERTY TAX (.2707 Tax Rate)	863,398
31,860	38,725	116	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	40,213
146	2	116	40125		TRUSTEE'S COLLECTIONS - BANKRUTCY	0
19,354	28,054	116	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	20,000
7,050	8,413	116	40140		INTEREST AND PENALTY	8,000
<u>238</u>	<u>138</u>	116	40150		PICK-UP TAXES	<u>200</u>
900,031	971,280				TOTAL COUNTY PROPERTY TAX	931,811
		<u>STATUTORY LOCAL TAXES</u>				
<u>0</u>	<u>0</u>				TOTAL STATUTORY LOCAL TAXES	<u>0</u>
900,031	971,280				TOTAL LOCAL TAXES	931,811
		CHARGES FOR CURRENT SERVICES				
		<u>GENERAL SERVICE CHARGES</u>				
<u>267,523</u>	<u>247,780</u>	116	43114		SOLID WASTE DISPOSAL FEE	<u>260,000</u>
<u>267,523</u>	<u>247,780</u>				TOTAL GENERAL SERVICE CHARGES	<u>260,000</u>
267,523	247,780				TOTAL CHARGES FOR CURRENT SERVICES	260,000
		OTHER LOCAL REVENUES				
		<u>RECURRING ITEMS</u>				
678	977	116	44130		SALE OF MATERIALS AND SUPPLIES	2,000
5,272	7,607	116	44145		SALE OF RECYCLED MATERIALS	15,000
<u>0</u>	<u>485</u>	116	44170		MISCELLANEOUS REFUNDS	<u>0</u>
5,949	9,069				TOTAL RECURRING ITEMS	17,000
		<u>NONRECURRING ITEMS</u>				
26,864	18,956	116	44530		SALE OF EQUIPMENT	0
<u>0</u>	<u>0</u>	116	44560		DAMAGES RECOVERED FROM INDIV.	<u>0</u>
<u>26,864</u>	<u>18,956</u>				TOTAL NONRECURRING ITEMS	<u>0</u>
32,813	28,025				TOTAL OTHER LOCAL REVENUES	17,000
		STATE OF TENNESSEE				
		<u>GRANTS</u>				
5,954	5,616	116	46170		SOLID WASTE GRANTS	0
44,081	31,997	116	46430		LITTER PROGRAM	44,200
<u>0</u>	<u>0</u>	116	46490		OTHER PUBLIC WORKS GRANTS	<u>0</u>
		<u>OTHER STATE REVENUES</u>				
<u>0</u>	<u>0</u>	116	46990		OTHER STATE REVENUES	<u>0</u>
<u>0</u>	<u>0</u>				TOTAL OTHER STATE REVENUES	<u>0</u>
50,034	37,613				TOTAL STATE OF TENNESSEE	44,200
		OTHER SOURCES (NON REVENUE)				
0	0	116	49300		CAPITAL LEASES ISSUED	0
498	2,230	116	49700		INSURANCE RECOVERY	0
<u>100,000</u>	<u>0</u>	116	49800		TRANSFERS IN	<u>0</u>
100,498	2,230				TOTAL OTHER SOURCES (NON REVENUE)	0
1,250,401	1,284,698				TOTAL ESTIMATED REVENUES	1,253,011
<u>100,498</u>	<u>2,230</u>				TOTAL OTHER SOURCES	<u>0</u>
1,350,899	1,286,928				TOTAL REVENUE AND OTHER SOURCES	1,253,011

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
53,707	52,615
0	89,906
0	192,586
0	9,785
3,500	5,800
0	12,608
0	1,554
3,252	21,552
1,906	8,169
15,541	66,050
761	5,040
0	450
0	9,668
0	0
0	18
0	19,270
0	839
895	0
0	358,254
0	16,550
0	15,675
0	23,425
0	19,714
0	969
0	477
0	792
0	15,435
0	2,772
0	1,875
0	1,152
0	0
7,642	8,074
0	0
39,198	37,591
0	11,938
0	1,080
<u>125,031</u>	<u>40,227</u>
251,432	1,051,910

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
GENERAL GOVERNMENT				
<i>PUBLIC HEALTH AND WELFARE</i>				
<u>SANITATION MANAGEMENT</u>				
116	55710	105	SUPERVISOR/DIRECTOR	57,100
116	55710	147	TRUCK DRIVERS	93,675
116	55710	164	ATTENDANTS	183,675
116	55710	169	PART-TIME PERSONNEL	13,500
116	55710	186	LONGEVITY	6,000
116	55710	187	OVERTIME	12,400
116	55710	189	OTHER SALARIES AND WAGES	2,500
116	55710	201	SOCIAL SECURITY TAX	22,869
116	55710	204	RETIREMENT	8,174
116	55710	207	MEDICAL INSURANCE	61,593
116	55710	212	MEDICARE	5,349
116	55710	302	ADVERTISING	500
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	18,000
116	55710	351	RENTALS	4,100
116	55710	355	TRAVEL	250
116	55710	399	OTHER CONTRACTED SERVICES	367,000
116	55710	415	ELECTRICITY	14,000
116	55710	418	EQUIPMENT AND MACHINERY PARTS	20,000
116	55710	425	GASOLINE	40,000
116	55710	426	GENERAL CONSTRUCTION MATERIAL	20,650
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.	8,489
116	55710	511	VEHICLE AND EQUIPMENT INS.	0
116	55710	513	WORKMAN'S COMPENSATION INS.	33,395
116	55710	523	LANDFILL CLOSURE/POST-CLOSURE	17,500
116	55710	724	SITE DEVELOPMENT	5,000
116	55710	733	SOLID WASTE EQUIPMENT	<u>41,000</u>
TOTAL SANITATION MANAGEMENT				1,087,189

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
16,228	13,434
16,392	15,652
2,022	1,803
0	0
473	422
1,795	1,500
416	74
171	0
1,368	597
0	0
61	0
1,718	700
3,712	3,899
0	0
<u>44,356</u>	<u>38,081</u>
51,891	0
1,639	0
14,851	0
1,500	0
3,701	0
4,335	0
2,330	0
16,408	0
1,014	0
288	0
328,122	0
8,140	0
14,130	0
1,243	0
7,460	0
<u>37,775</u>	<u>0</u>
494,829	0
801	0
194,315	0
4,200	0
5,580	0
8,634	0
12,828	0
4,878	0
28,938	0
3,000	0
0	0
19,491	0
1,080	0
2,888	0
0	0
<u>286,632</u>	<u>0</u>

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
<u>SANITATION EDUCATION/INFORMATION (LITTER GRANT)</u>				
116	55720	105	SUPERVISOR / DIRECTOR	15,200
116	55720	164	ATTENDANTS	16,800
116	55720	201	SOCIAL SECURITY TAX	1,984
116	55720	204	RETIREMENT	0
116	55720	212	MEDICARE	464
116	55720	302	ADVERTISING	1,800
116	55720	335	MAINTENANCE & REPAIR	300
116	55720	355	TRAVEL	200
116	55720	425	GASOLINE	1,900
116	55720	429	INSTRUCTIONAL SUPPLIES	1,052
116	55720	435	OFFICE SUPPLIES	0
116	55720	453	VEHICLE PARTS	1,500
116	55720	499	OTHER SUPPLIES & MATERIALS	3,000
116	55720	599	OTHER CHARGES	0
			<u>TOTAL SANITATION EDUCATION/INFO</u>	<u>44,200</u>
<u>WASTE PICKUP</u>				
116	55731	147	TRUCK DRIVERS	0
116	55731	164	ATTENDANTS	0
116	55731	169	PART-TIME PERSONNEL	0
116	55731	186	LONGEVITY	0
116	55731	187	OVERTIME	0
116	55731	201	SOCIAL SECURITY TAX	0
116	55731	204	RETIREMENT	0
116	55731	207	MEDICAL INSURANCE	0
116	55731	212	MEDICARE	0
116	55731	333	LICENSES	0
116	55731	399	OTHER CONTRACTED SERVICES	0
116	55731	418	EQUIPMENT AND MACHINERY PARTS	0
116	55731	425	GASOLINE	0
116	55731	433	LUBRICANTS	0
116	55731	450	TIRES AND TUBES	0
116	55731	733	SOLID WASTE EQUIPMENT	0
			<u>TOTAL WASTE PICKUP</u>	<u>0</u>
<u>CONVENIENCE CENTERS</u>				
116	55732	147	TRUCK DRIVERS	0
116	55732	164	ATTENDANTS	0
116	55732	186	LONGEVITY	0
116	55732	187	OVERTIME	0
116	55732	189	OTHER SALARIES AND WAGES	0
116	55732	201	SOCIAL SECURITY TAX	0
116	55732	204	RETIREMENT	0
116	55732	207	MEDICAL INSURANCE	0
116	55732	212	MEDICARE	0
116	55732	351	RENTALS	0
116	55732	426	GENERAL CONSTRUCTION MATERIAL	0
116	55732	456	GRAVEL AND CHERT	0
116	55732	499	OTHER SUPPLIES AND MATERIALS	0
116	55732	718	MOTOR VEHICLES	0
			<u>TOTAL CONVENIENCE CENTERS</u>	<u>0</u>

SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
29,344	29,812
19,030	19,707
31,472	28,115
100	300
28	0
0	0
4,958	4,832
2,006	1,318
0	0
1,160	1,118
1,531	1,257
2,422	2,036
5,555	4,110
0	0
2,046	2,182
940	471
2,695	2,712
461	318
<u>1,000</u>	<u>1,145</u>
104,747	99,433
17,271	0
500	0
1,590	0
984	0
824	0
10,556	0
230	0
8,448	0
0	0
12,393	0
7,819	0
14,891	0
7,680	0
14,589	0
5,979	0
432	0
289	0
898	0
3,862	0
17,213	0
4,888	0
<u>5,295</u>	<u>0</u>
<u>136,629</u>	<u>0</u>
1,318,624	1,189,424

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
<u>RECYCLING CENTER</u>				
116	55751	105	SUPERVISOR/DIRECTOR	29,120
116	55751	164	ATTENDANTS	19,000
116	55751	169	PART-TIME PERSONNEL	25,000
116	55751	186	LONGEVITY	500
116	55751	187	OVERTIME	0
116	55751	189	OTHER SALARIES AND WAGES	0
116	55751	201	SOCIAL SECURITY TAX	4,565
116	55751	204	RETIREMENT	1,119
116	55751	207	MEDICAL INSURANCE	0
116	55751	212	MEDICARE	1,068
116	55751	307	COMMUNICATION	0
116	55751	415	ELECTRICITY	2,400
116	55751	425	GASOLINE	4,500
116	55751	451	UNIFORMS	0
116	55751	453	VEHICLE PARTS	2,500
116	55751	454	WATER AND SEWER	600
116	55751	499	OTHER SUPPLIES AND MATERIALS	2,000
116	55751	599	OTHER CHARGES	500
116	55751	733	SOLID WASTE EQUIPMENT	<u>1,500</u>
			TOTAL RECYCLING CENTER	94,372
<u>LANDFILL OPERATIONS AND MAINTENANCE</u>				
116	55754	164	ATTENDANTS	0
116	55754	186	LONGEVITY	0
116	55754	187	OVERTIME	0
116	55754	201	SOCIAL SECURITY TAX	0
116	55754	204	RETIREMENT	0
116	55754	207	MEDICAL INSURANCE	0
116	55754	212	MEDICARE	0
116	55754	307	COMMUNICATION	0
116	55754	321	ENGINEERING SERVICES	0
116	55754	336	MAINTENANCE AND REPAIR SERVICES	0
116	55754	351	RENTALS	0
116	55754	415	ELECTRICITY	0
116	55754	418	EQUIPMENT AND MACHINERY PARTS	0
116	55754	425	GASOLINE	0
116	55754	426	GENERAL CONSTRUCTION MATERIAL	0
116	55754	433	LUBRICANTS	0
116	55754	434	NATURAL GAS	0
116	55754	435	OFFICE SUPPLIES	0
116	55754	454	WATER AND SEWER	0
116	55754	523	LANDFILL CLOSURE/POST-CLOSURE	0
116	55754	724	SITE DEVELOPMENT	0
116	55754	733	SOLID WASTE EQUIPMENT	<u>0</u>
			TOTAL LANDFILL OPERATION AND MAINTENANCE	<u>0</u>
			TOTAL PUBLIC HEALTH AND WELFARE	1,225,761

SOLID WASTE/SANITATION

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					<i>OTHER GENERAL GOVERNMENT</i>	
					<u>OTHER CHARGES</u>	
20,461	21,768	116	58400	510	TRUSTEE'S COMMISSION	25,000
20,461	21,768				TOTAL OTHER CHARGES	25,000
					<u>MISCELLANEOUS</u>	
122	86	116	58900	206	LIFE INSURANCE	350
2,693	2,295	116	58900	210	UNEMPLOYMENT COMPENSATION	1,900
2,815	2,381				TOTAL MISCELLANEOUS	2,250
23,276	24,149				<i>TOTAL OTHER GENERAL GOVERNMENT</i>	27,250
					<u>DEBT SERVICE</u>	
0	0	116	82110	610	PRINCIPAL ON CAPITAL LEASES	0
0	0	116	82210	611	INTEREST ON CAPITAL LEASES	0
0	0				TOTAL DEBT SERVICE	0
1,341,900	1,213,573				TOTAL GENERAL GOVERNMENT	1,253,011
					OTHER USES	
					<u>OPERATING TRANSFERS</u>	
7,147	0	116	99100	590	TRANSFERS TO OTHER FUNDS	0
7,147	0				TOTAL OPERATING TRANSFERS	0
7,147	0				TOTAL OTHER USES	0
1,341,900	1,213,573				TOTAL EXPENDITURES	1,253,011
7,147	0				TOTAL OTHER USES	0
1,349,047	1,213,573				TOTAL EXPEND/ENCUMB & OTHER USES	1,253,011
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
1,851	73,355					
73,318	75,169				EST. BEGINNING FUND BALANCE - JULY 1	148,524
75,169	148,524				EST. ENDING FUND BALANCE - JUNE 30	148,524

Balance Sheet

June 30, 2021

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	231,751.39
116	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	1,760.15
116	-	11410	ACCOUNTS RECEIVABLE	1,541.25
116	-	11410	- DISPL ACCOUNTS RECEIVABLE	17,489.50
116	-	11410	- LITTR ACCOUNTS RECEIVABLE	0.00
116	-	11500	PROPERTY TAXES RECEIVABLE	1,213,111.99
116	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-67,260.00
TOTAL ASSETS				1,398,394.49
LIABILITIES				
116	-	21200	ACCRUED PAYROLL	-13,252.10
116	-	21343	CIGNA HEALTH INSURANCE PAYABLE	-5,973.66
116	-	21500	DUE TO OTHER FUNDS (CAPITAL OUTLAY NOTE)	-88,888.00
116	-	21900	OTHER CURRENT LIABILITIES	0.00
116	-	29940	DEFERRED CURRENT PROPERTY TAXES	-1,104,196.00
116	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-37,561.00
TOTAL LIABILITIES				-1,249,870.76
FUND BALANCE				
116	-	34110	ENCUMBRANCES - CURRENT YEAR	-24,113.30
116	-	34120	ENCUMBRANCES -PRIOR YEAR	-3,602.38
116	-	39000	UNASSIGNED	-47,451.97
116	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-73,356.08
TOTAL FUND BALANCE (Net Position)				-148,523.73
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, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
0	0
0	0
40,479	48,252
0	230
0	0
<u>8,886</u>	<u>46,133</u>
49,365	94,615
0	0
1,520	0
0	100
<u>0</u>	<u>0</u>
1,520	100
50,885	94,715

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
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	1,500
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	1,000
122	54150	319	CONFIDENTIAL DRUG ENFORC.	6,000
122	54150	351	RENTALS	0
122	54150	353	TOW-IN SERVICES	750
122	54150	355	TRAVEL	500
122	54150	357	VETERINARY SERVICES	0
122	54150	399	OTHER CONTRACTED SERVICES	500
122	54150	401	ANIMAL FOOD & SUPPLIES	0
122	54150	429	INSTRUCTIONAL SUPPLIES	500
122	54150	451	UNIFORMS	1,000
122	54150	499	OTHER SUPPLIES AND MAT.	500
122	54150	510	TRUSTEE'S COMMISSION	800
122	54150	716	LAW ENFORCEMENT EQUIP.	1,500
122	54150	718	MOTOR VEHICLES	15,000
122	91130	590	TRANSFERS TO OTHER FUNDS	0
122	99100	590	TRANSFERS TO OTHER FUNDS	0
TOTAL DRUG ENFORCEMENT				<u>29,550</u>
TOTAL PUBLIC SAFETY				<u>29,550</u>
TOTAL GENERAL GOVERNMENT				29,550
TOTAL EXPENDITURES				29,550
TOTAL OTHER USES				<u>0</u>
TOTAL EXPEND/ENCUMB & OTHER USES				29,550
EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES				17,950
EST. BEGINNING FUND BALANCE - JULY 1				73,975
EST. ENDING FUND BALANCE - JUNE 30				91,925

Balance Sheet

June 30, 2021

122 DRUG FUND

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
122	-	11140	CASH WITH TRUSTEE	69,937.08
122	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	4,038.05

TOTAL ASSETS				73,975.13
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	-48,380.09
122	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-25,595.04

TOTAL FUND BALANCE (Net Position)				-73,975.13

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, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
65,988	65,957
2,673	3,035
11	0
1,624	2,200
581	651
19	10
0	0
70,896	71,853
35,311	26,064
0	0
106,207	97,917
0	0
0	0
0	0
0	69
70,177	35,433
2,247	13,912
5,934	1,091
78,358	50,505
0	1,503
0	0
0	0
0	1,503
78,358	52,008
399,263	501,947
214,475	195,510
0	7,230
2,083,849	1,993,849
356,034	484,299
0	0
3,053,621	3,182,835
41,568	0
41,568	0
41,568	0
9,950	21,833
0	0
9,950	21,833
3,289,706	3,354,593

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
LOCAL TAXES				
<u>CURRENT PROPERTY TAX</u>				
131	40110		CURRENT PROPERTY TAX (.015 Tax Rate)	48,799
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	53,849
<u>OTHER LOCAL TAXES</u>				
131	40280		MINERAL SEVERANCE TAX	65,000
131	40320		BANK EXCISE TAX (State Shared Rev)	0
			TOTAL LOCAL TAXES	118,849
CHARGES FOR CURRENT SERVICES				
131	43990		OTHER CHARGES FOR SERVICES	0
			TOTAL CHARGES FOR CURRENT SERVICES	0
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	3,500
<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	2,500
			TOTAL OTHER LOCAL REVENUE	6,000
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	2,865,000
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
131	47230		DISASTER RELIEF	0
			TOTAL FEDERAL THROUGH STATE	0
			TOTAL FEDERAL GOVERNMENT	0
OTHER SOURCES				
131	49700		INSURANCE RECOVERY	0
131	49800		OPERATING TRANSFERS	0
			TOTAL OTHER SOURCES	0
			TOTAL REVENUES	2,989,849

HIGHWAY/PUBLIC WORKS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
HIGHWAYS						
<u>ADMINISTRATION</u>						
84,938	84,336	131	61000	101	COUNTY OFFICIAL / ADMINISTRATIVE	86,110
28,540	25,797	131	61000	161	SECRETARY(S)	32,192
0	0	131	61000	186	LONGEVITY PAY	375
6,523	6,407	131	61000	201	SOCIAL SECURITY TAX	7,358
4,831	2,932	131	61000	204	RETIREMENT	3,027
25,905	22,667	131	61000	207	MEDICAL INSURANCE	22,262
1,526	1,498	131	61000	212	MEDICARE	1,721
3,735	3,395	131	61000	320	DUES AND MEMBER5SHIPS	4,000
392	0	131	61000	331	LEGAL SERVICES	1,000
0	698	131	61000	332	LEGAL NOTICES, RECORDINGS AND C	1,000
70	0	131	61000	337	MAINTENANCE AND REPAIR SERVICE	300
26	0	131	61000	348	POSTAL CHARGES	100
0	0	131	61000	349	PRINTING, STATIONARY, AND FORMS	100
250	150	131	61000	355	TRAVEL	500
194	103	131	61000	435	OFFICE SUPPLIES	2,500
0	1,080	131	61000	599	OTHER CHARGES	1,000
156,931	149,063				TOTAL ADMINISTRATION	163,545
<u>HIGHWAY AND BRIDGE MAINTENANCE</u>						
41,089	39,985	131	62000	141	FOREMEN	47,041
77,923	78,073	131	62000	143	EQUIPMENT OPERATORS	81,727
173,719	210,103	131	62000	147	TRUCK DRIVERS	222,805
30,135	26,000	131	62000	149	LABORERS	75,456
22,808	27,511	131	62000	169	PART-TIME PERSONNEL	104,000
15,750	16,625	131	62000	186	LONGEVITY PAY	17,750
197	0	131	62000	187	OVERTIME	0
21,169	23,635	131	62000	201	SOCIAL SECURITY TAX	34,025
11,818	8,820	131	62000	204	RETIREMENT	11,342
85,515	74,627	131	62000	207	MEDICAL INSURANCE	91,075
4,930	5,528	131	62000	212	MEDICARE	7,958
515	1,234	131	62000	351	RENTALS	2,500
581,253	73,778	131	62000	399	OTHER CONTRACTED SERVICES	1,200,000
106,044	110,148	131	62000	404	ASPHALT-HOT MIX	300,000
285,793	299,803	131	62000	405	ASPHALT-LIQUID	300,000
3,718	0	131	62000	408	CONCRETE	2,500
212,193	226,178	131	62000	409	CRUSHED STONE	300,000
0	0	131	62000	436	OTHER ROAD MATERIALS	1,000
75,795	30,982	131	62000	440	PIPE-METAL	70,000
4,049	3,125	131	62000	443	ROAD SIGNS	4,000
0	162	131	62000	445	SAND	500
0	98	131	62000	446	SMALL TOOLS	500
0	0	131	62000	447	STRUCTURAL STEEL	1,000
0	0	131	62000	455	WOOD PRODUCTS	1,000
1,754,413	1,256,415				TOTAL HIGHWAY & BRIDGE MAINTENANCE	2,876,179
<u>OPERATION AND MAINTENANCE OF EQUIPMENT</u>						
82,474	80,123	131	63100	142	MECHANIC(S)	133,711
7,877	3,132	131	63100	169	PART-TIME PERSONNEL	13,000
9,250	9,500	131	63100	186	LONGEVITY PAY	9,750
110	0	131	63100	187	OVERTIME	0
5,803	5,193	131	63100	201	SOCIAL SECURITY TAX	9,701

HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
3,848	2,371
21,112	21,042
1,357	1,214
3,037	6,684
60,860	50,943
70,253	55,182
310	8,484
41,437	25,697
1,920	4,404
200	0
22,979	12,144
<u>9,837</u>	<u>12,192</u>
342,664	298,305
6,240	7,333
13,202	10,508
7,025	6,213
1,396	1,168
41,644	44,004
26,375	26,312
<u>0</u>	<u>60</u>
95,883	95,598
269	243
619	455
<u>37,511</u>	<u>32,051</u>
38,399	32,749
367,771	387,780
0	0
303,386	189,578
0	0
99,790	33,867
759	0
241,296	365,017
<u>0</u>	<u>0</u>
1,013,001	976,242
0	0
3,401,290	2,808,372
<u>0</u>	<u>0</u>
3,401,290	2,808,372
-111,584	546,221
3,978,116	3,866,532
3,866,532	4,412,753

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
131	63100	204	RETIREMENT	3,659
131	63100	207	MEDICAL INSURANCE	28,290
131	63100	212	MEDICARE	2,269
131	63100	399	OTHER CONTRACTED SERVICES	20,000
131	63100	412	DIESEL FUEL	75,000
131	63100	418	EQUIPMENT AND MACHINERY PARTS	75,000
131	63100	424	GARAGE SUPPLIES	3,500
131	63100	425	GASOLINE	35,000
131	63100	433	LUBRICANTS	6,000
131	63100	446	SMALL TOOLS	1,000
131	63100	450	TIRES AND TUBES	10,000
131	63100	451	UNIFORMS	<u>10,000</u>
			TOTAL OPERATION & MAINT OF EQUIPMENT	435,880
<u>OTHER CHARGES</u>				
131	65000	307	COMMUNICATION	7,500
131	65000	415	ELECTRICITY	12,000
131	65000	434	NATURAL GAS	2,500
131	65000	454	WATER AND SEWER	1,500
131	65000	506	LIABILITY INS.	46,262
131	65000	510	TRUSTEE COMMISSION	27,000
131	65000	599	OTHER CHARGES	<u>500</u>
			TOTAL OTHER CHARGES	97,262
<u>EMPLOYEE BENEFITS</u>				
131	66000	206	LIFE INSURANCE	350
131	66000	210	UNEMPLOYMENT COMPENSATION	1,500
131	66000	513	WORKMAN'S COMPENSATION INS.	<u>28,207</u>
			TOTAL EMPLOYEE BENEFITS	30,057
<u>CAPITAL OUTLAY</u>				
131	68000	705	BRIDGE CONSTRUCTION	200,000
131	68000	708	COMMUNICATION EQUIPMENT	5,000
131	68000	714	HIGHWAY EQUIPMENT	300,000
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	<u>0</u>
			TOTAL CAPITAL OUTLAY	607,000
<u>OTHER USES</u>				
131	99100	590	TRANSFERS TO OTHER FUNDS	0
			TOTAL EXPENDITURES	4,209,923
			TOTAL OTHER USES	<u>0</u>
			TOTAL EXPEND/ENCUMB & OTHER USES	4,209,923
			EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-1,220,074
			EST. BEGINNING FUND BALANCE - JULY 1	4,412,753
			EST. ENDING FUND BALANCE - JUNE 30	3,192,679

Balance Sheet

June 30, 2021

131 HIGHWAY DEPARTMENT

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
131	-	11130	- TAX CASH IN BANK	168.43
131	-	11140	CASH WITH TRUSTEE	4,231,575.93
131	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	138.04
131	-	11410	- FUEL ACCOUNTS RECEIVABLE (Fuel Sold)	0.00
131	-	11430	DUE FROM OTHER GOVERNMENTS	280,064.03
131	-	11500	PROPERTY TAXES RECEIVABLE	89,309.43
131	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	-4,951.00
131	-	11600	- MED PREPAID ITEMS (July's Emp Medical Insurance)	0.00

TOTAL ASSETS				4,596,304.86
LIABILITIES				
131	-	21200	ACCRUED PAYROLL	-33,863.21
131	-	21330	RETIREMENT CONTRIBUTIONS	0.00
131	-	21343	CIGNA HEALTH INSURANCE	-11,997.11
131	-	21344	AMERICAN HERTIAGE LIFE INS PREM PAYABLE	0.00
131	-	21360	GARNISHMENTS AND LEVIES	0.00
131	-	29940	DEFERRED REVENUE - CURR. PROPERTY TAXES	-81,291.00
131	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-2,766.00
131	-	29990	OTHER DEFERRED/UNAVAILABE REVENUE	-53,634.63

TOTAL LIABILITIES				-183,551.95
FUND BALANCE				
131	-	34110	ENCUMBRANCES - CURRENT YEAR	-215,963.17
131	-	34120	ENCUMBRANCES - PRIOR YEAR	51.58
131	-	34550	RESTRICTED FOR HIGHWAYS/PUBLIC WORKS	-387,070.61
131	-	39000	UNASSIGNED	-3,263,549.28
131	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-546,221.43

TOTAL FUND BALANCE (Net Position)				-4,412,752.91

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, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22	
		LOCAL TAXES					
		<u>COUNTY PROPERTY TAXES</u>					
2,639,633	2,638,364	141	40110		CURRENT PROPERTY TAX (.81 Tax Rate)	2,580,306	
108,055	121,485	141	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	130,000	
455	8	141	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0	
65,643	88,011	141	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	68,000	
23,501	26,119	141	40140		INTEREST AND PENALTY	23,500	
746	408	141	40150		PICK-UP TAXES	1,000	
0	0	141	40163		PAYMENTS IN LIEU OF TAXES - OTHER	0	
<u>2,838,033</u>	<u>2,874,395</u>				TOTAL COUNTY PROPERTY TAXES	<u>2,802,806</u>	
		<u>STATUTORY LOCAL TAXES</u>					
0	0	141	40320		BANK EXCISE TAX (State Shared Rev)	0	
67,576	74,132	141	40330		WHOLESALE BEER TAX	68,000	
0	0	141	40331		BEER PRIVILEGE TAX	0	
<u>67,576</u>	<u>74,132</u>				TOTAL STATUTORY LOCAL TAXES	<u>68,000</u>	
<u>2,905,609</u>	<u>2,948,527</u>				TOTAL LOCAL TAXES	<u>2,870,806</u>	
		LICENSES AND PERMITS					
		<u>LICENSES</u>					
610	575	141	41110		MARRIAGE LICENSES	500	
610	575				TOTAL LICENSES AND PERMITS	500	
		CHARGES FOR CURRENT SERVICES					
		<u>EDUCATION CHARGES</u>					
7,688	0	141	43511		TUITION - REGULAR DAY STUDENTS	7,000	
0	0	141	43515		TUITION - OTHER STATE SYSTEMS	0	
3,243	1,378	141	43517		TUITION - OTHER	500	
0	0	141	43542		INSTRUCT SERV CONTRACT w/OTHER LEA'S	0	
8,382	2,084	141	43570		RECEIPTS FROM INDIVIDUAL SCHOOLS	1,000	
0	2,304	141	43990		OTHER CHARGES FOR SERVICES	0	
<u>19,314</u>	<u>5,766</u>				TOTAL CHARGES FOR CURRENT SERVICES	<u>8,500</u>	
		OTHER LOCAL REVENUES					
		<u>RECURRING ITEMS</u>					
37,143	17,116	141	44110		INTEREST EARNED	20,000	
0	0	141	44130		SALE OF MATERIALS & SUPPLIES	0	
0	0	141	44146		E-RATE FUNDING	0	
<u>15,264</u>	<u>35,510</u>	141	44170		MISCELLANEOUS REFUNDS	0	
<u>52,407</u>	<u>52,626</u>				TOTAL RECURRING ITEMS	<u>20,000</u>	
		<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	
0	0	141	44570		CONTRIBUTIONS & GIFTS	0	
<u>0</u>	<u>0</u>				TOTAL NON RECURRING ITEMS	<u>0</u>	
		<u>OTHER LOCAL REVENUES</u>					
743,559	895,725	141	44990		OTHER LOCAL REVENUES	755,166	
<u>795,966</u>	<u>948,351</u>				TOTAL OTHER LOCAL REVENUE	<u>775,166</u>	

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
0	0
18,880,553	18,451,000
0	0
430,695	432,788
0	0
0	0
541,447	582,041
1,035	0
71,963	67,808
0	0
0	0
19,925,693	19,533,637
368,615	342,703
0	530,891
0	0
194,143	153,903
562,758	1,027,497
20,488,452	20,561,134
0	0
0	0
0	0
17,721	3,039
0	0
0	0
0	0
0	128,538
0	0
0	0
0	0
17,721	131,577
17,721	131,577
190,644	241,410
0	0
0	0
24,500	5,573
2,858	17,694
218,001	264,677
24,227,671	24,595,930
218,001	264,677
24,445,673	24,860,607

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
STATE OF TENNESSEE				
<u>REGULAR EDUCATION FUNDS</u>				
141	46390		OTHER HEALTH & WELFARE GRANTS	0
141	46511		BASIC EDUCATION PROGRAM	18,829,000
141	46512		BASIC EDUCATION PROGRAM- ARRA	0
141	46515		EARLY CHILDHOOD EDUCATION	431,947
141	46530		ENERGY EFFICIENTSCHOOL INITIATIVE	0
141	46550		DRIVER EDUCATION	0
141	46590		OTHER STATE EDUCATION FUNDS	395,000
141	46591		COORDINATED SCHOOL HEALTH	100,000
141	46610		CAREER LADDER PROGRAM	140,000
141	46612		CAREER LADDER - EXTENDED CONTRACT	0
141	46790		OTHER VOCATIONAL	0
			TOTAL REGULAR EDUCATION FUNDS	19,895,947
<u>OTHER STATE REVENUES</u>				
141	46851		STATE REVENUE SHARING -T.V.A.. (50%)	342,704
141	46980		OTHER STATE GRANTS	0
141	46981		SAFE SCHOOLS - ARRA	0
141	46990		OTHER STATE REVENUES	0
			TOTAL OTHER STATE REVENUES	342,704
			TOTAL STATE OF TENNESSEE	20,238,651
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
141	47120		ADULT BASIC EDUCATION	0
141	47133		VOCATIONAL SEX BIAS	0
141	47139		OTHER VOCATIONAL	0
141	47143		EDUCATION OF THE HANDICAPPED ACT	0
141	47144		EDUCATION EDGE	0
141	47145		SPECIAL EDUCATION PRESCHOOL GRANT	0
141	47147		SAFE & DRUGFREE SCHOOLS STATE GRANTS	0
141	47303		COVID GRANT	0
141	47590		OTHER FEDERAL THROUGH STATE	0
141	47590		OTHER DIRECT FEDERAL REVENUE	0
			TOTAL FEDERAL THROUGH STATE	0
			TOTAL FEDERAL GOVERNMENT	0
OTHER SOURCES (NON REVENUE)				
141	48130		CONTRIBUTIONS	0
141	48140		CONTRACTED SERVICES (for other entities)	0
141	49200		NOTES ISSUED	0
141	49700		INSURANCE RECOVERY	0
141	49800		OPERATING TRANSFERS	50,000
			TOTAL OTHER SOURCES (NON-REVENUE)	50,000
			TOTAL ESTIMATED REVENUES	23,893,623
			TOTAL OTHER SOURCES (NON-REVENUE)	50,000
			TOTAL REVENUE AND OTHER SOURCES	23,943,623

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
0	128,538
0	128,538
7,098,247	7,148,994
42,417	45,000
0	0
0	0
740	130
0	600,252
89	0
352,369	434,063
477,678	1,000
0	7,725
14,972	35,022
95,987	96,770
490,520	508,240
632,127	654,721
5,703	5,665
1,297,929	1,237,515
42,474	51,230
0	0
114,717	118,867
45,677	56,794
0	0
315,856	144,072
6,899	869
0	290
29,615	29,705
20,227	13,583
11,084,246	11,190,507
865,550	804,103
2,950	7,000
0	0
5,895	9,125
0	0
113,816	115,071
119,609	119,993
0	0
0	5,930
2,301	974
2,778	2,393
66,888	64,195
95,395	83,795
771	712
164,112	170,082
5,606	7,352
0	0
15,643	15,008
1,735	1,807

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
COVID EXPENDITURES				
141	58803	790	OTHER EQUIPMENT	0
			TOTAL COVID EXPENDITURES	0
EDUCATION				
INSTRUCTION				
<u>REGULAR INSTRUCTION</u>				
141	71100	116	TEACHERS	7,318,848
141	71100	117	CAREER LADDER PROGRAM	50,000
141	71100	121	DATA PROCESSING PERSONNEL	0
141	71100	127	CAREER LADDER EXTENDED CONTRACT	0
141	71100	128	HOMEBOUND TEACHERS	4,000
141	71100	140	SALARY SUPPLEMENTS	499,804
141	71100	162	CLERICAL PERSONNEL	0
141	71100	163	EDUCATIONAL ASSISTANTS	420,696
141	71100	188	BONUS PAYMENTS	0
141	71100	189	OTHER SALARIES & WAGES	0
141	71100	195	SUBSTITUTE TEACHERS	75,000
141	71100	198	NON-CERTIFIED SUBSTITUTE TEACHERS	100,000
141	71100	201	SOCIAL SECURITY TAX	535,500
141	71100	204	RETIREMENT	772,475
141	71100	206	LIFE INSURANCE	6,650
141	71100	207	MEDICAL INSURANCE	1,309,025
141	71100	208	DENTAL INSURANCE	52,000
141	71100	210	UNEMPLOYMENT COMPENSATION	0
141	71100	212	MEDICARE	120,500
141	71100	217	RETIREMENT HYBRID STAB.	100,000
141	71100	355	TRAVEL	0
141	71100	429	INSTRUCTIONAL SUPPLIES	45,000
141	71100	449	TEXTBOOKS	45,000
141	71100	499	OTHER SUPPLIES AND MATERIALS	0
141	71100	535	FEE WAIVERS	30,000
141	71100	599	OTHER CHARGES	26,500
			TOTAL REGULAR INSTRUCTION EQUIPMENT	11,510,998
<u>SPECIAL EDUCATION PROGRAM</u>				
141	71200	116	TEACHERS	879,250
141	71200	117	CAREER LADDER PROGRAM	7,000
141	71200	127	CAREER LADDER EXTENDED CONTRACT	0
141	71200	128	HOMEBOUND TEACHERS	10,000
141	71200	146	BUS DRIVERS	0
141	71200	163	EDUCATIONAL ASSISTANTS	128,754
141	71200	171	SPEECH PATHOLOGISTS	119,669
141	71200	188	BONUS PAYMENTS	0
141	71200	189	OTHER SALARIES AND WAGES	10,000
141	71200	195	SUBSTITUTE TEACHERS	3,000
141	71200	198	NON-CERTIFIED SUBSTITUTE TEACHERS	6,000
141	71200	201	SOCIAL SECURITY TAX	60,636
141	71200	204	RETIREMENT	90,500
141	71200	206	LIFE INSURANCE	742
141	71200	207	MEDICAL INSURANCE	165,000
141	71200	208	DENTAL INSURANCE	5,584
141	71200	210	UNEMPLOYMENT COMPENSATION	0
141	71200	212	MEDICARE	14,181
141	71200	217	RETIREMENT HYBRID STAB.	0

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
0	14,309
19,021	0
0	0
0	0
24,004	7,031
0	0
0	11,462
1,506,074	1,440,342
498,553	571,290
2,000	2,000
0	0
20,717	21,165
89	0
16,286	16,967
0	0
33,145	36,744
47,366	51,193
452	487
116,270	118,652
4,009	4,977
7,752	8,594
3,320	3,327
14,584	16,381
0	0
764,541	851,777
13,354,861	13,482,626

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
141	71200	310	CONTRACT WITH OTHER PUB AGENCIES	1,000
141	71200	312	CONTRACTS WITH PRIVATE AGENCIES	0
141	71200	355	TRAVEL	0
141	71200	399	OTHER CONTRACTED SERVICES	0
141	71200	429	INSTRUCTIONAL SUPPLIES	1,000
141	71200	599	OTHER CHARGES	0
141	71200	725	SPECIAL EDUCATION EQUIPMENT	0
			TOTAL SPECIAL EDUCATION PROGRAM	1,502,316
VOCATIONAL EDUCATION PROGRAM				
141	71300	116	TEACHERS	532,808
141	71300	117	CAREER LADDER PROGRAM	2,000
141	71300	128	HOMEBOUND TEACHERS	0
141	71300	161	SECRETARY(S)	23,201
141	71300	162	CLERICAL PERSONEL	0
141	71300	163	EDUCATIONAL ASSISTANTS	18,124
141	71300	188	BONUS PAYMENTS	0
141	71300	201	SOCIAL SECURITY TAX	35,720
141	71300	204	RETIREMENT	56,042
141	71300	206	LIFE INSURANCE	635
141	71300	207	MEDICAL INSURANCE	120,305
141	71300	208	DENTAL INSURANCE	5,302
141	71300	212	MEDICARE	8,353
141	71300	217	RETIREMENT HYBRID STAB.	2,500
141	71300	355	TRAVEL	1,500
141	71300	429	VOCATIONAL INSTRUCTION EQUIPMENT	0
			TOTAL VOCATIONAL EDUCATION PROGRAM	806,490
			TOTAL INSTRUCTION	13,819,804
SUPPORT SERVICES				
ATTENDANCE				
141	72110	105	SUPERVISOR / DIRECTOR	0
141	72110	117	CAREER LADDER PROGRAM	0
141	72110	188	BONUS PAYMENTS	0
141	72110	201	SOCIAL SECURITY TAX	0
141	72110	204	RETIREMENT	0
141	72110	206	LIFE INSURANCE	0
141	72110	207	MEDICAL INSURANCE	0
141	72110	208	DENTAL INSURANCE	0
141	72110	212	MEDICARE	0
141	72110	307	COMMUNICATION	0
141	72110	355	TRAVEL	2,500
141	72110	399	OTHER CONTRACTED SERVICES	37,900
141	72110	599	OTHER CHARGES	8,000
			TOTAL ATTENDANCE	48,400
HEALTH SERVICES				
141	72120	105	SUPERVISOR / DIRECTOR	74,166
141	72120	108	INVESTIGATOR	0
141	72120	117	CAREER LADDER PROGRAM	0
141	72120	131	MEDICAL PERSONNEL	52,316
141	72120	161	SECRETARY(S)	0
141	72120	162	CLERICAL PERSONNEL	0
141	72120	189	OTHER SALARIES AND WAGES	172,516
141	72120	201	SOCIAL SECURITY TAX	18,360
141	72120	204	RETIREMENT	17,750

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
258	260	141	72120	206	LIFE INSURANCE	280
27,919	33,661	141	72120	207	MEDICAL INSURANCE	40,700
1,975	2,906	141	72120	208	DENTAL INSURANCE	2,964
4,223	4,304	141	72120	212	MEDICARE	4,350
32	0	141	72120	217	RETIREMENT HYBRID STABILIZATION	100
1,080	1,471	141	72120	307	COMMUNICATION	1,200
8,535	3,650	141	72120	355	TRAVEL	7,000
6,992	8,227	141	72120	413	DRUGS AND MEDICAL SUPPLIES	7,000
4,888	8,518	141	72120	429	INSTRUCTIONAL SUPPLIES	0
6,330	6,942	141	72120	499	OTHER SUPPLIES AND MATERIALS	6,700
<u>4,620</u>	<u>7,982</u>	141	72120	599	OTHER CHARGES	<u>7,235</u>
394,017	409,361				TOTAL HEALTH SERVICES	412,637
					<u>OTHER STUDENT SUPPORT</u>	
0	0	141	72130	116	TEACHERS	0
1,000	1,000	141	72130	117	CAREER LADDER PROGRAM	2,000
306,459	310,244	141	72130	123	GUIDANCE PERSONNEL	318,641
0	0	141	72130	163	EDUCATIONAL ASSISTANTS	0
7,794	0	141	72130	189	OTHER SALARIES AND WAGES	0
19,236	18,991	141	72130	201	SOCIAL SECURITY TAX	19,755
32,978	32,074	141	72130	204	RETIREMENT	32,824
204	203	141	72130	206	LIFE INSURANCE	250
29,533	31,143	141	72130	207	MEDICAL INSURANCE	34,000
1,646	2,352	141	72130	208	DENTAL INSURANCE	2,400
4,499	4,441	141	72130	212	MEDICARE	4,620
0	0	141	72130	307	COMMUNICATION	0
119,004	119,004	141	72130	309	CONTRACTS W/GOV AGENCIES {SRO}	49,004
15,000	708	141	72130	322	EVALUATION AND TESTING	15,000
726	2,925	141	72130	355	TRAVEL	3,000
0	0	141	72130	499	OTHER SUPPLIES AND MATERIALS	0
76	0	141	72130	599	OTHER CHARGES	0
<u>0</u>	<u>0</u>	141	72130	790	OTHER EQUIPMENT	<u>0</u>
538,154	523,085				TOTAL OTHER STUDENT SUPPORT	481,494
					<u>REGULAR INSTRUCTION PROGRAM</u>	
74,394	65,205	141	72210	105	SUPERVISOR / DIRECTOR	76,932
0	0	141	72210	116	TEACHERS	0
1,000	0	141	72210	117	CAREER LADDER PROGRAM	0
291,174	237,517	141	72210	129	LIBRARIANS	295,844
0	497	141	72210	138	INSTRUCTIONAL COMPUTER PERSONNEL	0
0	59,750	141	72210	140	SALARY SUPPLEMENTS	45,000
76,957	73,153	141	72210	161	SECRETARY(S)	79,305
0	0	141	72210	162	CLERICAL PERSONNEL	0
0	0	141	72210	163	EDUCATIONAL ASSISTANTS	0
32,000	0	141	72210	188	BONUS PAYMENTS	0
42,369	42,369	141	72210	189	OTHER SALARIES AND WAGES	43,866
31,596	29,750	141	72210	201	SOCIAL SECURITY TAX	33,641
48,995	41,827	141	72210	204	RETIREMENT	49,473
306	272	141	72210	206	LIFE INSURANCE	460
92,747	81,783	141	72210	207	MEDICAL INSURANCE	92,760
2,633	3,254	141	72210	208	DENTAL INSURANCE	3,000
0	0	141	72210	210	UNEMPLOYMENT COMPENSATION	0
7,389	6,957	141	72210	212	MEDICARE	7,861
340	960	141	72210	217	RETIREMENT HYBRID STAB.	700

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
6,193	395	141	72210	307	COMMUNICATION	0
0	0	141	72210	308	CONSULTANTS	0
0	0	141	72210	336	MAINTENANCE AND REPAIR SERVICES	0
1,548	1,110	141	72210	355	TRAVEL	6,000
39,709	7,680	141	72210	399	OTHER CONTRACTED SERVICES	0
0	0	141	72210	429	INSTRUCTIONAL SUPPLIES	0
8,154	8,361	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
1,031	0	141	72210	599	OTHER CHARGES	0
70,871	0	141	72210	790	OTHER EQUIPMENT	0
829,408	660,840				TOTAL REGULAR INSTRUCTION PROGRAM	749,842
					<u>SPECIAL EDUCATION PROGRAM</u>	
69,702	70,452	141	72220	105	SUPERVISOR / DIRECTOR	69,650
7,000	3,000	141	72220	117	CAREER LADDER PROGRAM	3,000
28,740	28,773	141	72220	161	SECRETARY(S)	30,472
2,900	3,100	141	72220	162	CLERICAL PERSONNEL	0
31,848	32,100	141	72220	189	OTHER SALARIES AND WAGES	31,000
8,605	8,448	141	72220	201	SOCIAL SECURITY TAX	8,216
9,473	8,424	141	72220	204	RETIREMENT	9,525
55	55	141	72220	206	LIFE INSURANCE	56
11,811	12,876	141	72220	207	MEDICAL INSURANCE	13,745
329	464	141	72220	208	DENTAL INSURANCE	330
2,012	1,976	141	72220	212	MEDICARE	1,922
703	363	141	72230	307	COMMUNICATION	1,000
574	664	141	72230	336	MAINTENANCE AND REPAIR SERVICES	0
47	104	141	72230	348	POSTAL CHARGES	100
2,174	1,847	141	72220	355	TRAVEL	143
55,154	73,522	141	72220	399	OTHER CONTRACTED SERVICES	3,112
0	0	141	72220	429	INSTRUCTIONAL SUPPLIES	0
4,954	3,383	141	72220	499	OTHER SUPPLIES AND MATERIALS	100
11,449	1,601	141	72220	524	IN SERVICE/STAFF DEVELOPMENT	0
22,533	5,938	141	72220	599	OTHER CHARGES	100
270,062	257,090				TOTAL SPECIAL EDUCATION PROGRAM	172,471
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
82,050	81,820	141	72230	105	SUPERVISOR / DIRECTOR	83,291
5,038	5,022	141	72230	201	SOCIAL SECURITY TAX	5,226
8,722	8,440	141	72230	204	RETIREMENT	8,682
35	35	141	72230	206	LIFE INSURANCE	35
7,044	7,124	141	72230	207	MEDICAL INSURANCE	8,600
329	215	141	72230	208	DENTAL INSURANCE	600
1,178	1,175	141	72230	212	MEDICARE	1,222
200	0	141	72230	355	TRAVEL	1,420
0	0	141	72230	599	OTHER CHARGES	0
104,597	103,831				TOTAL VOCATIONAL EDUCATION PROGRAM	109,076
					<u>TECHNOLOGY</u>	
210,888	212,917	141	72250	138	INSTRUCTIONAL COMPUTER PERSON	219,065
12,357	12,463	141	72250	201	SOCIAL SECURITY TAX	13,581
8,803	5,711	141	72250	204	RETIREMENT	22,565
113	113	141	72250	206	LIFE INSURANCE	220

GENERAL PURPOSE SCHOOL

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
40,443	41,431	141	72250	207	MEDICAL INSURANCE	45,000
1,317	1,585	141	72250	208	DENTAL INSURANCE	4,600
2,890	2,915	141	72250	212	MEDICARE	3,177
0	4,645	141	72250	307	COMMUNICATION	5,000
39,137	39,017	141	72250	350	INTERNET	45,000
62,937	50,980	141	72250	471	SOFTWARE	50,000
<u>126,768</u>	<u>183,768</u>	141	72250	790	OTHER EQUIPMENT	<u>143,000</u>
505,651	555,545				TOTAL TECHNOLOGY	551,208
<u>OTHER PROGRAMS (SOLOMON FOUNDATION)</u>						
0	8,500	141	72290	166	TEACHERS	0
7,538	0	141	72290	189	OTHER SALARIES & WAGES	0
467	527	141	72290	201	SOCIAL SECURITY TAX	0
801	873	141	72290	204	RETIREMENT	0
109	123	141	72290	212	MEDICARE	0
0	0	141	72290	217	RETIREMENT HYBRID STAB.	0
<u>168,491</u>	<u>180,063</u>	141	72290	599	OTHER CHARGES	<u>0</u>
177,407	190,086				TOTAL OTHER PROGRAMS	0
<u>BOARD OF EDUCATION</u>						
11,525	13,125	141	72310	191	BOARD AND COMMITTEE MEMBERS FEES	17,000
715	814	141	72310	201	SOCIAL SECURITY TAX	1,054
2,646	11,571	141	72310	210	UNEMPLOYMENT COMPENSATION	33,000
26,000	61,613	141	72310	213	RETIREE MEDICAL INSURANCE	75,000
10,800	11,000	141	72310	305	AUDIT SERVICES	11,000
620	20,540	141	72310	307	COMMUNICATION	41,556
5,507	6,577	141	72310	320	DUES AND MEMBERSHIPS	9,000
615	9,226	141	72310	331	LEGAL SERVICES	5,000
5,921	1,701	141	72310	355	TRAVEL	12,000
6,016	11,311	141	72310	399	OTHER CONTRACTED SERVICES	11,000
177,471	185,177	141	72310	506	LIABILITY INSURANCE	185,177
104,767	105,156	141	72310	510	TRUSTEE'S COMMISSIONS	116,728
78,341	74,704	141	72310	513	WORKMAN'S COMPENSATION INS.	83,227
<u>12,573</u>	<u>3,089</u>	141	72310	599	OTHER CHARGES	<u>5,126</u>
443,683	515,794				TOTAL BOARD OF EDUCATION	606,118
<u>DIRECTOR OF SCHOOLS</u>						
136,261	98,000	141	72320	101	COUNTY OFFICIAL / ADMINISTRATIVE	99,960
75,598	80,482	141	72320	103	ASSISTANT(S)	81,852
1,000	1,000	141	72320	117	CAREER LADDER PROGRAM	2,000
31,556	34,706	141	72320	161	SECRETARY(S)	40,000
0	0	141	72320	188	BONUS PAYMENTS	0
0	0	141	72320	189	OTHER SALARIES & WAGES	0
14,570	13,030	141	72320	201	SOCIAL SECURITY TAX	13,530
23,676	19,335	141	72320	204	RETIREMENT	19,725
92	90	141	72320	206	LIFE INSURANCE	125
41,614	40,327	141	72320	207	MEDICAL INSURANCE	50,000
1,605	1,519	141	72320	208	DENTAL INSURANCE	2,000
3,407	3,047	141	72320	212	MEDICARE	3,165
14,056	4,776	141	72320	307	COMMUNICATION	3,500
150	2,323	141	72320	320	DUES AND MEMBERSHIPS	8,120
6,353	795	141	72320	355	TRAVEL	12,000
24,803	24,976	141	72320	399	OTHER CONTRACTED SERVICES	25,714
1,242	1,973	141	72320	435	OFFICE SUPPLIES	4,000
<u>3,572</u>	<u>6,539</u>	141	72320	599	OTHER CHARGES	<u>6,000</u>
379,555	332,918				TOTAL OFFICE OF THE SUPERINTENDENT	371,691

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					<u>OFFICE OF PRINCIPAL</u>	
505,866	507,959	141	72410	104	PRINCIPALS	519,649
5,958	6,042	141	72410	117	CAREER LADDER PROGRAM	8,000
374,371	377,685	141	72410	139	ASSISTANT PRINCIPALS	415,120
163,309	158,339	141	72410	161	SECRETARY(S)	161,910
92,482	95,197	141	72410	162	CLERICAL PERSONNEL	98,410
410	0	141	72410	163	EDUCATIONAL ASSISTANTS	0
0	0	141	72410	189	OTHER SALARIES & WAGES	0
69,580	69,258	141	72410	201	SOCIAL SECURITY TAX	72,537
104,731	98,283	141	72410	204	RETIREMENT	99,689
684	684	141	72410	206	LIFE INSURANCE	1,200
124,815	149,207	141	72410	207	MEDICAL INSURANCE	116,850
4,009	5,349	141	72410	208	DENTAL INSURANCE	4,025
16,273	16,197	141	72410	212	MEDICARE	17,200
17,000	5,000	141	72410	307	COMMUNICATION	5,000
1,122	342	141	72410	355	TRAVEL	4,000
33,309	34,813	141	72410	399	OTHER CONTRACTED SERVICES	34,856
0	0	141	72410	599	OTHER CHARGES	0
<u>1,513,921</u>	<u>1,524,355</u>				TOTAL OFFICE OF PRINCIPAL	1,558,446
					<u>OPERATION OF PLANT</u>	
0	0	141	72610	146	BUS DRIVERS	0
596,980	574,983	141	72610	166	CUSTODIAL PERSONNEL	669,598
0	0	141	72610	188	BONUS PAYMENTS	0
49,522	49,522	141	72610	189	OTHER SALARIES & WAGES	50,512
37,883	36,320	141	72610	201	SOCIAL SECURITY TAX	45,100
26,686	16,275	141	72610	204	RETIREMENT	21,700
1,024	551	141	72610	206	LIFE INSURANCE	600
317,122	144,994	141	72610	207	MEDICAL INSURANCE	96,500
329	464	141	72610	208	DENTAL INSURANCE	350
8,860	8,494	141	72610	212	MEDICARE	10,431
223	0	141	72610	307	COMMUNICATION	0
48,047	41,649	141	72610	399	OTHER CONTRACTED SERVICES	43,000
52,043	73,661	141	72610	410	CUSTODIAL SUPPLIES	73,000
668,947	642,507	141	72610	415	ELECTRICITY	700,000
91,966	103,494	141	72610	434	NATURAL GAS	155,000
75,215	66,708	141	72610	454	WATER AND SEWER	80,000
350	4,617	141	72610	599	OTHER CHARGES	10,000
<u>1,975,196</u>	<u>1,764,239</u>				TOTAL OPERATION OF PLANT	1,955,791
					<u>MAINTENANCE OF PLANT</u>	
51,282	51,282	141	72620	105	SUPERVISOR / DIRECTOR	52,298
235	0	141	72620	166	CUSTODIAL PERSONNEL	0
98,908	104,068	141	72620	167	MAINTENANCE PERSONNEL	83,311
0	0	141	72620	188	BONUS PAYMENTS	0
9,070	9,321	141	72620	201	SOCIAL SECURITY TAX	8,407
184,057	2,872	141	72620	204	RETIREMENT	7,305
-40,171	116	141	72620	206	LIFE INSURANCE	125
-2,318	23,047	141	72620	207	MEDICAL INSURANCE	18,000
-8,671	508	141	72620	208	DENTAL INSURANCE	500
2,121	2,180	141	72620	212	MEDICARE	2,000
0	0	141	72620	304	ARCHITECTS	0
1,358	2,653	141	72620	307	TRAVEL	3,250
107,718	70,624	141	72620	335	MAINTENANCE AND REPAIR SERVICES	120,000

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
0	2,244
51,715	232,814
11,055	20,099
167,372	7,056
74,250	71,318
<u>13,737</u>	<u>5,635</u>
721,719	605,837
43,673	53,673
0	2,960
71,391	66,311
519,803	557,462
39,901	42,120
26,301	17,658
483	493
20,120	29,406
329	508
9,332	9,850
3,179	1,570
5,096	5,319
53,478	62,686
95,484	119,711
9,586	6,095
31,436	40,833
2,907	1,012
2,145	3,389
7,255	7,268
21,568	10,525
51,643	41,026
11,992	10,697
<u>278,230</u>	<u>403,690</u>
<u>1,305,334</u>	<u>1,494,262</u>
<u>9,284,872</u>	<u>8,990,448</u>
22,639,733	22,473,074

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
141	72620	355	TRAVEL	3,000
141	72620	399	OTHER CONTRACTED SERVICES	228,000
141	72620	499	OTHER SUPPLIES AND MATERIALS	14,000
141	72620	599	OTHER CHARGES	55,000
141	72620	701	ADMINISTRATION EQUIPMENT	0
141	72620	717	MAINTENANCE EQUIPMENT	<u>15,650</u>
			TOTAL MAINTENANCE OF PLANT	610,846
<u>TRANSPORTATION</u>				
141	72710	105	SUPERVISOR / DIRECTOR	54,737
141	72710	116	TEACHERS	0
141	72710	142	MECHANIC(S)	58,000
141	72710	146	BUS DRIVERS	488,665
141	72710	201	SOCIAL SECURITY TAX	36,750
141	72710	204	RETIREMENT	25,200
141	72710	206	LIFE INSURANCE	810
141	72710	207	MEDICAL INSURANCE	20,000
141	72710	208	DENTAL INSURANCE	500
141	72710	212	MEDICARE	8,710
141	72710	307	COMMUNICATION	2,000
141	72710	355	TRAVEL	2,100
141	72710	399	OTHER CONTRACTED SERVICES	55,000
141	72710	412	DIESEL FUEL	100,000
141	72710	418	EQUIPMENT AND MACHINERY PARTS	10,000
141	72710	425	GASOLINE	45,000
141	72710	433	LUBRICANTS	5,000
141	72710	434	NATURAL GAS	5,000
141	72710	442	PROPANE	13,000
141	72710	450	TIRES AND TUBES	23,000
141	72710	453	VEHICLE PARTS	60,000
141	72710	599	OTHER CHARGES	12,000
141	72710	729	TRANSPORTATION EQUIPMENT	<u>100,000</u>
			TOTAL TRANSPORTATION	<u>1,125,472</u>
			TOTAL SUPPORT SERVICES	<u>8,753,492</u>
			TOTAL EDUCATION	22,573,296
OPERATION OF NON-INSTRUCTIONAL SERVICES				
<u>COMMUNITY SERVICE (FAMILY RESOURCE)</u>				
141	73300	161	SECRETARY(S)	31,616
141	73300	189	OTHER SALARIES & WAGES	4,000
141	73300	201	SOCIAL SECURITY	2,210
141	73300	204	STATE RETIREMENT	820
141	73300	206	LIFE INSURANCE	21
141	73300	207	MEDICAL INSURANCE	8,000
141	73300	212	EMPLOYER MEDICARE	520
141	73300	217	RETIREMENT HYBRID STAB.	0
141	73300	355	TRAVEL	500
141	73300	499	OTHER SUPPLIES & MATERIALS	1,313
141	73300	599	OTHER CHARGES	<u>1,000</u>
			TOTAL COMMUNITY SERVICES	50,000
<u>EARLY CHILDHOOD EDUCATION</u>				
141	73400	105	SUPERVISOR / DIRECTOR	9,189
141	73400	116	TEACHERS	424,649

GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY							ESTIMATED
ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	2021-22	
46,889	57,854	141	73400	146	BUS DRIVERS	47,688	
12,909	12,909	141	73400	162	CLERICAL PERSONNEL	13,900	
434,713	448,480	141	73400	163	EDUCATIONAL ASSISTANTS	409,415	
3,460	2,167	141	73400	198	NON CERTIFIED SUBSTITUTE TEACHERS	6,000	
52,443	59,953	141	73400	201	SOCIAL SECURITY	62,113	
59,038	60,445	141	73400	204	STATE RETIREMENT	88,480	
531	551	141	73400	206	LIFE INSURANCE	800	
73,018	97,559	141	73400	207	MEDICAL INSURANCE	92,503	
2,033	3,164	141	73400	208	DENTAL INSURANCE	2,400	
12,265	14,022	141	73400	212	EMPLOYER MEDICARE	14,047	
186	462	141	73400	217	RETIREMENT HYBRID STAB.	0	
24,834	16,703	141	73400	355	TRAVEL	28,773	
103	314	141	73400	399	OTHER CONTRACTED SERVICES	400	
0	0	141	73400	422	FOOD SUPPLIES	50	
104,753	88,563	141	73400	429	INSTRUCTIONAL SUPPLIES	89,660	
0	0	141	73400	449	TEXTBOOKS	0	
971	369	141	73400	499	OTHER SUPPLIES & MATERIALS	1,000	
1,270	0	141	73400	524	IN SERVICE/STAFF DEVELOPMENT	500	
232	270	141	73400	599	OTHER CHARGES	4,550	
<u>249</u>	<u>153</u>	141	73400	790	OTHER EQUIPMENT	<u>1,000</u>	
<u>1,211,823</u>	<u>1,347,526</u>				TOTAL EARLY CHILDHOOD EDUCATION	<u>1,297,117</u>	
1,260,761.65	1,400,246.00				TOTAL OPERATION OF NON-INSTR SERV	1,347,117	
					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		
0	0	141	82130	601	PRINCIPAL ON BONDS	0	
0	0	141	82130	602	PRINCIPAL ON NOTES	0	
0	0	141	82130	610	PRINCIPAL ON CAPITAL LEASES	0	
0	0	141	82230	603	INTEREST ON BONDS	0	
0	0	141	82230	604	INTEREST ON NOTES	0	
0	0	141	82230	611	INTEREST ON CAPITAL LEASES	0	
706	0	141	82330	325	FISCAL AGENT CHARGES	0	
0	0	141	82330	601	PRINCIPAL ON BONDS	0	
<u>496,810</u>	<u>472,383</u>	141	82330	620	DEBT SERVICE CONTRIBUTION TO PRIM GOVT	<u>466,500</u>	
497,516	472,383				TOTAL DEBT SERVICE	466,500	
					OTHER USES		
0	0	141	99100	590	TRANSFERS TO OTHER FUNDS	0	
<u>0</u>	<u>0</u>	141	99100	599	OTHER CHARGES	<u>0</u>	
0	0				TOTAL OTHER USES	0	
24,398,011	24,474,241				TOTAL EXPENDITURES	24,386,913	
<u>0</u>	<u>0</u>				TOTAL OTHER USES	<u>0</u>	
24,398,011	24,474,241				TOTAL EXPEND/ENCUMB & OTHER USES	24,386,913	
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-443,290	
47,662	386,366						
5,431,312	5,478,974				EST. BEGINNING FUND BALANCE - JULY 1	5,865,340	
5,478,974	5,865,340				EST. ENDING FUND BALANCE - JUNE 30	5,422,050	

Balance Sheet

June 30, 2021

141 GENERAL PURPOSE SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
141	-	11130	- INS CASH IN BANK	1,383.66
141	-	11130	- TAX CASH IN BANK	88.73
141	-	11140	CASH WITH TRUSTEE	4,954,610.75
141	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	13,138.48
141	-	11410	ACCOUNTS RECEIVABLE (Tax)	0.00
141	-	11410	- STC ACCOUNTS RECEIVABLE	135,892.65
141	-	11430	- BEP DUE FROM OTHER GOVERNMENTS	459,850.00
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	9,074.31
141	-	11430	- SBC DUE FROM OTHER FUNDS	77,796.14
141	-	11430	- SLC DUE FROM OTHER FUNDS	246,931.56
141	-	11430	- STR DUE FROM OTHER FUNDS	53,313.68
141	-	11430	DUE FROM OTHER GOVERNMENTS	71,317.59
141	-	11440	DUE FROM OTHER FUNDS	216,299.06
141	-	11440	- FED DUE FROM OTHER FUNDS	0.00
141	-	11500	PROPERTY TAXES RECEIVABLE	3,572,353.89
141	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-198,066.00

TOTAL ASSETS				9,615,163.70
LIABILITIES				
141	-	21330	TCRS DEDUCTIONS PAYABLE	0.00
141	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS PAYABLE	0.00
141	-	21344	MEDICAL INSURANCE DEDUCTIONS PAYABLE	-366,021.36
141	-	21345	BCBS DENTAL DEDUCTIONS PAYABLE	-19,729.89
141	-	21360	GARNISHMENTS AND LEVIES	-416.32
141	-	21395	ACCRUED LEAVE - CURRENT	-1,427.00
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	-3,251,620.00
141	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-110,609.00

TOTAL LIABILITIES				-3,749,823.57
FUND BALANCE				
141	-	34110	ENCUMBRANCES - CURRENT YEAR	-619,756.86
141	-	34120	ENCUMBRANCES - PRIOR YEAR	-1,808.18
141	-	34555	- BEP-R RESTRICTED FOR EDUCATION	-851,993.00
141	-	39000	- SCCE UNASSIGNED	75,248.67
141	-	39000	- SCPB UNASSIGNED	-590.00
141	-	39000	UNASSIGNED	-4,080,074.86
141	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-386,365.90

TOTAL FUND BALANCE (Net Position)				-5,865,340.13

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

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22	
		REVENUES					
		OTHER LOCAL REVENUES					
		<u>RECURRING ITEMS</u>					
0	0	142	44170		MISCELLANEOUS REFUNDS	0	
0	0				TOTAL RECURRING ITEMS	0	
		FEDERAL GOVERNMENT					
		<u>FEDERAL THROUGH STATE</u>					
102,099	52,200	142	47131		VOCATIONAL EDUCATION BASIC GRANTS	61,233	
0	0	142	47132		VOCATIONAL - CONSUMER & HOMEMAKER	154,600	
913,816	899,918	142	47141		TITLE I GRANTS TO LOCAL EDUC AGENCIES	1,035,598	
0	0	142	47142		TITLE VI INNOVATIVE EDUC PROG STRATEGIES	0	
687,933	770,938	142	47143		EDUCATION OF THE HANDICAPPED ACT	759,571	
0	0	142	47144		EDUCATION EDGE	0	
57,498	29,146	142	47145		SPECIAL EDUCATION PRESCHOOL GRANT	37,032	
69,881	84,690	142	47148		RURAL EDUCATION PRESCHOOL GRANTS	85,465	
77,451	38,946	142	47189		TITLE II EISENHOWER PROF DEV GRANT	36,664	
0	1,560,204	142	47590		OTHER FEDERAL THROUGH STATE	0	
0	0	142	47990		OTHER DIRECT FEDERAL REVENUE	0	
1,908,678	3,436,042				TOTAL FEDERAL THROUGH STATE	2,170,163	
					TOTAL FEDERAL GOVERNMENT	2,170,163	
		OTHER SOURCES (NON REVENUE)					
0	0	142	48990		OTHER REVENUES	0	
0	0	142	49800		OPERATING TRANSFERS	0	
0	0				TOTAL OTHER SOURCES (NON-REVENUE)	0	
1,908,678	3,436,042				TOTAL ESTIMATED REVENUES	2,170,163	
0	0				TOTAL OTHER SOURCES (NON-REVENUE)	0	
1,908,678	3,436,042				TOTAL REVENUE AND OTHER SOURCES	2,170,163	
		EDUCATION					
		<u>INSTRUCTION</u>					
		<u>REGULAR INSTRUCTION</u>					
328,114	429,408	142	71100	116	TEACHERS	383,500	
148,062	142,214	142	71100	163	EDUCATIONAL ASSISTANTS	165,000	
0	0	142	71100	195	SUBSTITUTE TEACHERS	0	
0	27,726	142	71100	198	NON CERTIFIED SUBSTITUTE TEACHERS	0	
28,545	36,263	142	71100	201	SOCIAL SECURITY	30,000	
32,579	36,582	142	71100	204	STATE RETIREMENT	45,524	
417	464	142	71100	206	LIFE INSURANCE	1,500	
75,116	90,600	142	71100	207	MEDICAL INSURANCE	80,050	
2,304	3,041	142	71100	208	DENTAL INSURANCE	4,070	
733	590	142	71100	210	UNEMPLOYMENT	2,000	
6,676	8,478	142	71100	212	MEDICARE	8,000	
0	0	142	71100	213	RETIREE MEDICAL INSURANCE	0	
3,188	4,352	142	71100	217	RETIREMENT HYBRID STAB.	4,000	
0	0	142	71100	355	TRAVEL	0	
115,428	78,619	142	71100	399	OTHER CONTRACTED SERVICES	131,053	
28,681	50,602	142	71100	429	INSTRUCTIONAL SUPPLIES	42,000	
0	249,654	142	71100	471	SOFTWARE	0	
38,217	333,026	142	71100	722	REGULAR INSTRUCTION EQUIP	27,856	
808,061	1,491,619				TOTAL REGULAR INSTRUCTION EQUIPMENT	924,553	

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
					<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
374,386	348,489	142	71200	163	EDUCATIONAL ASSISTANTS	410,679
47,513	47,580	142	71200	171	SPEECH PATHOLOGIST	51,932
0	0	142	71200	189	OTHER SALARIES & WAGES	0
1,682	502	142	71200	195	SUBSTITUTE TEACHERS (Certified)	3,000
1,623	2,530	142	71200	198	NON CERTIFIED SUBSTITUTE TEACHERS	3,000
24,838	22,891	142	71200	201	SOCIAL SECURITY	28,216
20,699	13,769	142	71200	204	STATE RETIREMENT	15,478
467	442	142	71200	206	LIFE INSURANCE	501
76,132	111,919	142	71200	207	MEDICAL INSURANCE	123,129
0	0	142	71200	208	DENTAL INSURANCE	0
845	567	142	71200	210	UNEMPLOYMENT	643
0	0	142	71200	211	LOCAL RETIREMENT	1,300
5,809	5,353	142	71200	212	EMPLOYER MEDICARE	6,575
24,000	24,000	142	71200	312	CONTRACTS w/PRIVATE AGENCIES	24,000
0	0	142	71200	399	OTHER CONTRACTED SERVICES	0
1,850	19,800	142	71200	429	INSTRUCTIONAL SUPPLIES	320
0	5,487	142	71200	499	OTHER SUPPLIES & MATERIALS	0
0	0	142	71200	599	OTHER CHARGES	0
<u>15,339</u>	<u>11,796</u>	142	71200	725	SPECIAL EDUCATION EQUIPMENT	<u>0</u>
595,183	615,125				TOTAL SPECIAL EDUCATION PROGRAM	668,773
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
0	0	142	71300	163	EDUCATIONAL ASSISTANTS	0
0	0	142	71300	189	OTHER SALARIES & WAGES	47,600
0	0	142	71300	201	SOCIAL SECURITY	0
0	0	142	71300	204	STATE RETIREMENT	0
0	0	142	71300	206	LIFE INSURANCE	0
0	0	142	71300	212	MEDICARE	0
0	0	142	71300	336	MAINT & REPAIR - EQUIPMENT	2,000
3,638	210	142	71300	399	OTHER CONTRACTED SERVICES	1,000
7,440	11,950	142	71300	429	INSTRUCTIONAL SUPPLIES	67,200
3,604	1,990	142	71300	499	OTHER SUPPLIES & MATERIALS	8,179
<u>77,775</u>	<u>39,754</u>	142	71300	730	VOCATIONAL INSTRUCTION EQUIP	<u>34,700</u>
<u>92,457</u>	<u>53,904</u>				TOTAL VOCATIONAL EDUCATION PROGRAM	<u>160,679</u>
1,495,700	2,160,648				TOTAL INSTRUCTION	1,754,005
					SUPPORT SERVICES	
					<u>HEALTH SERVICES</u>	
0	5,760	142	72120	189	OTHER SALARIES & WAGES	0
0	357	142	72120	201	SOCIAL SECURITY	0
0	147	142	72120	204	STATE RETIREMENT	0
0	10	142	72120	206	LIFE INSURANCE	0
0	26	142	72120	208	DENTAL INSURANCE	0
0	17	142	72120	210	UNEMPLOYMENT	0
0	83	142	72120	212	MEDICARE	0
<u>0</u>	<u>47,000</u>	142	72120	599	OTHER CHARGES	<u>0</u>
0	53,400				TOTAL HEALTH SERVICES	0
					<u>OTHER STUDENT SUPPORT</u>	
0	0	142	72130	130	SOCIAL WORKERS	0
0	0	142	72130	146	BUS DRIVERS	0
0	1,500	142	72130	170	SCHOOL RESOURCE OFFICER	0

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
420	3,555	142	72130	189	OTHER SALARIES & WAGES	3,500
26	47	142	72130	201	SOCIAL SECURITY	217
21	58	142	72130	204	STATE RETIREMENT	0
0	0	142	72130	206	LIFE INSURANCE	0
0	0	142	72130	207	MEDICAL INSURANCE	0
1	0	142	72130	210	UNEMPLOYMENT COMPENSATION	0
6	11	142	72130	212	EMPLOYER MEDICARE	51
1,212	1,430	142	72130	355	TRAVEL	15,747
0	21,633	142	72130	399	OTHER CONTRACTED SERVICES	2,000
23,787	27,758	142	72130	499	OTHER SUPPLIES & MATERIALS	23,746
5,715	0	142	72130	524	IN SERVICE/STAFF DEVELOPMENT	12,539
<u>9,555</u>	<u>10,478</u>	142	72130	599	OTHER CHARGES	<u>12,198</u>
40,743	66,470				TOTAL OTHER STUDENT SUPPORT	69,998
					<u>REGULAR INSTRUCTION PROGRAM</u>	
76,582	75,856	142	72210	105	SUPERVISOR/DIRECTOR	76,582
0	0	142	72210	116	TEACHERS	0
22,527	16,583	142	72210	161	SECRETARY	21,000
0	0	142	72210	188	BONUS PAYMENTS	0
28,646	18,676	142	72210	189	OTHER SALARIES & WAGES	7,200
413	28,364	142	72210	195	SUBSTITUTE TEACHERS (Certified)	1
578	660	142	72210	198	SUBSTITUTE TEACHERS (Non-Certified)	1
7,915	8,627	142	72210	201	SOCIAL SECURITY	9,601
11,943	12,637	142	72210	204	STATE RETIREMENT	15,314
47	40	142	72210	206	LIFE INSURANCE	70
6,019	7,369	142	72210	207	MEDICAL INSURANCE	6,500
329	586	142	72210	208	DENTAL INSURANCE	500
96	96	142	72210	210	UNEMPLOYMENT	730
1,851	2,018	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
0	55	142	72210	348	POSTAL CHARGES	100
831	677	142	72210	355	TRAVEL	2,458
14,000	24,570	142	72210	399	OTHER CONTRACTED SERVICES	24,800
0	0	142	72210	432	LIBRARY BOOKS	0
400	333	142	72210	499	OTHER SUPPLIES & MAT	1,148
46,820	3,576	142	72210	524	IN-SERVICE/STAFF DEV	25,135
0	0	142	72210	599	OTHER CHARGES	0
<u>749</u>	<u>0</u>	142	72210	790	OTHER EQUIPMENT	<u>0</u>
219,745	200,723				TOTAL REGULAR INSTRUCTION PROGRAM	197,230
					<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
68,182	70,841	142	72220	131	MEDICAL PERSONNEL	67,560
0	0	142	72220	162	CLERICAL PERSONNEL	0
0	0	142	72220	189	OTHER SALARIES & WAGES	0
0	0	142	72220	198	IN-SERVICE TRAINING	0
4,227	4,392	142	72220	201	SOCIAL SECURITY	4,189
1,276	778	142	72220	204	STATE RETIREMENT	4,986
20	20	142	72220	206	LIFE INSURANCE	56

FEDERAL SCHOOLS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
0	0	142	72220	207	MEDICAL INSURANCE	0
0	0	142	72220	208	DENTAL INSURANCE	563
64	44	142	72220	210	UNEMPLOYMENT	500
989	1,027	142	72220	212	EMPLOYER MEDICARE	980
88,748	91,355	142	72220	399	OTHER CONTRACTED SERVICES	37,196
1,275	0	142	72220	499	OTHER SUPPLIES & MAT	0
2,123	0	142	72220	524	IN-SERVICE/STAFF DEV	0
<u>0</u>	<u>0</u>	142	72220	790	OTHER EQUIPMENT	<u>11,800</u>
166,903	168,457				TOTAL SPECIAL EDUCATION PROGRAM	127,830
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
0	0	142	72230	355	TRAVEL	17,300
2,241	100	142	72230	524	IN-SERVICE/STAFF DEV	3,800
0	0	142	72230	599	OTHER CHARGES	0
<u>0</u>	<u>0</u>	142	72230	790	OTHER EQUIPMENT	<u>0</u>
2,241	100				TOTAL VOCATIONAL EDUCATION PROGRAM	21,100
					<u>TECHNOLOGY</u>	
0	43,199	142	72250	350	INTERNET CONNECTIVITY	0
<u>0</u>	<u>477,050</u>	142	72250	790	OTHER EQUIPMENT	<u>0</u>
0	520,249				TOTAL TECHNOLOGY	0
					<u>BOARD OF EDUCATION</u>	
<u>0</u>	<u>0</u>	142	72310	533	CRIMINAL INVESTIGATION OF APPLICANT	<u>0</u>
0	0				TOTAL BOARD OF EDUCATION	0
					<u>OFFICE OF THE PRINCIPAL</u>	
0	0	142	72410	188	BONUS PAYMENTS	0
<u>0</u>	<u>0</u>	142	72410	212	EMPLOYER MEDICARE	<u>0</u>
0	0				TOTAL OFFICE OF THE PRINCIPAL	0
					<u>TRANSPORTATION</u>	
0	0	142	72710	146	BUS DRIVERS	0
0	0	142	72710	201	SOCIAL SECURITY	0
0	0	142	72710	313	CONTRACTS w/PARENTS	0
0	0	142	72710	412	DIESEL FUEL	0
<u>0</u>	<u>0</u>	142	72710	729	TRANSPORTATION EQUIPMENT	<u>0</u>
0	0				TOTAL TRANSPORTATION	0
<u>429,633</u>	<u>1,009,399</u>				TOTAL SUPPORT SERVICES	<u>416,158</u>
1,925,333	3,170,047				TOTAL EDUCATION	2,170,163
					<u>FOOD SERVICE</u>	
<u>0</u>	<u>0</u>	142	73100	422	FOOD SUPPLIES	<u>0</u>
0	0				TOTAL FOOD SERVICE	0
					OTHER USES	
0	251,135	142	76100	707	BUILDING IMPROVEMENTS	0
0	0	142	99100	504	INDIRECT COST	0
<u>0</u>	<u>17,694</u>	142	99100	590	TRANSFERS OUT	<u>0</u>
0	268,829				TOTAL OTHER USES	0
1,925,333	3,170,047				TOTAL EXPENDITURES	2,170,163
<u>0</u>	<u>268,829</u>				TOTAL OTHER USES	<u>0</u>
1,925,333	3,438,876				TOTAL EXPEND/ENCUMB & OTHER USES	2,170,163
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
-16,655	-2,834				EST. BEGINNING FUND BALANCE - JULY 1	300,924
320,413	303,758				EST. ENDING FUND BALANCE - JUNE 30	300,924
303,758	300,924					

Balance Sheet

June 30, 2021

142 FEDERAL PROJECTS SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
142	-	11130	CASH IN BANK	346.72
142	-	11140	CASH WITH TRUSTEE	136,127.57
142	-	11430	DUE FROM OTHER GOV'TS (Consolidated Admin)	8,970.64
142	-	11430	DUE FROM OTHER GOV'TS (Title I)	11,952.82
142	-	11430	DUE FROM OTHER GOV'TS (Title II)	3,177.16
142	-	11430	DUE FROM OTHER GOV'TS (IDEA - 890)	3,736.08
142	-	11430	DUE FROM OTHER GOV'TS (Title V)	5,204.50
142	-	11430	DUE FROM OTHER FUNDS (Carl Perkins - 801)	9,258.00
142	-	11430	DUE FROM OTHER GOV'TS (IDEA Part B - 901)	121,696.94
142	-	11430	DUE FROM OTHER GOV'TS (IDEA PREK - 911)	3,424.17
142	-	11430	DUE FROM OTHER GOV'TS (ESSER 2.0 - 933)	212,156.47
142	-	11430	DUE FROM OTHER GOV'TS (IDEA PREK - 892)	7,438.08

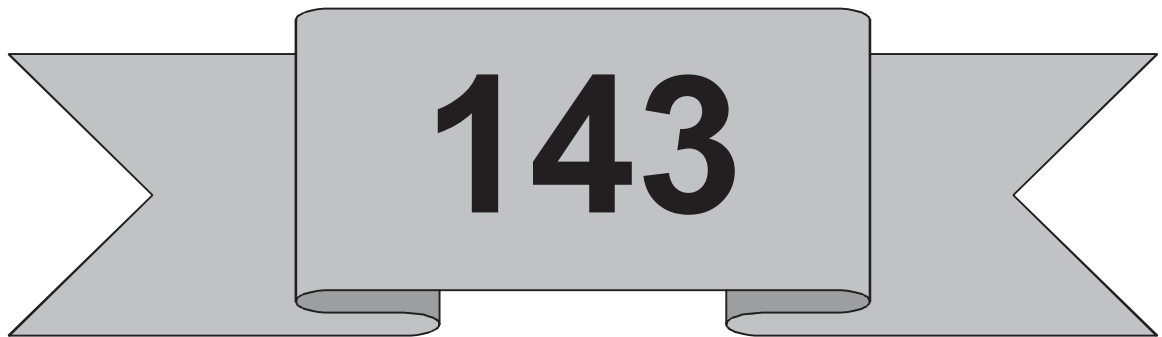
			TOTAL ASSETS	523,489.15
LIABILITIES				
142	-	21330	RETIREMENT CONTRIBUTIONS	0.00
142	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS PAYABLE	0.00
142	-	21344	MEDICAL INSURANCE DEDUCTIONS PAYABLE	-6,215.00
142	-	21345	DENTAL INSURANCE DEDUCTIONS PAYABLE	0.00
142	-	21395	ACCRUED LEAVE - CURRENT	-51.00
142	-	21500	DUE TO OTHER FUNDS	-216,299.06
142	-	21530	DUE TO THE STATE OF TN	0.00

			TOTAL LIABILITIES	-222,565.06
FUND BALANCE				
142	-	34110	ENCUMBRANCES - CURRENT YEAR	-20,313.18
142	-	34655	COMMITTED FOR EDUCATION	-300,000.00
142	-	39000	UNASSIGNED	16,556.43
142	-	39000	UNASSIGNED (Current Year Decrease in Net Position)	2,832.66

			TOTAL FUND BALANCE (Net Position)	-300,924.09

			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, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21
27,951	27,292
27,152	22,343
1,582	339
<u>49,029</u>	<u>50,180</u>
105,713	100,154
<u>43,497</u>	<u>0</u>
149,210	100,154
16,504	10,313
553	3,483
<u>0</u>	<u>0</u>
<u>17,057</u>	<u>13,796</u>
17,057	13,796
26,816	25,890
8,000	0
<u>34,816</u>	<u>25,890</u>
34,816	25,890
1,862,472	2,286,193
168,661	393,292
1,106,546	1,402,392
118,867	218,473
<u>0</u>	<u>0</u>
<u>3,256,546</u>	<u>4,300,350</u>
3,256,546	4,300,350
<u>0</u>	<u>0</u>
0	0
3,457,629	4,440,190
<u>0</u>	<u>0</u>
3,457,629	4,440,190

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
CHARGES FOR CURRENT SERVICES				
<u>EDUCATION CHARGES</u>				
143	43521		LUNCH PAYMENTS - CHILDREN	29,345
143	43522		LUNCH PAYMENTS - ADULTS	30,472
143	43523		INCOME FROM BREAKFAST	645
143	43525		A LA CARTE SALES	<u>33,345</u>
			TOTAL EDUCATION CHARGES	93,807
<u>OTHER CHARGES</u>				
143	43990		OTHER CHARGES FOR SERVICES	<u>1,534</u>
			TOTAL CHARGES FOR CURRENT SERVICES	95,341
OTHER LOCAL REVENUES				
<u>RECURRING ITEMS</u>				
143	44110		INTEREST EARNED	1,538
143	44170		MISCELLANEOUS REFUNDS	300
143	44990		OTHER LOCAL REVENUES	<u>0</u>
			TOTAL RECURRING ITEMS	<u>1,838</u>
			TOTAL OTHER LOCAL REVENUES	1,838
STATE OF TENNESSEE				
<u>REGULAR EDUCATION FUNDS</u>				
143	46520		SCHOOL FOOD SERVICE	25,219
143	46980		OTHER STATE GRANTS	6,000
			TOTAL REGULAR EDUCATION FUNDS	<u>31,219</u>
			TOTAL STATE OF TENNESSEE	31,219
FEDERAL GOVERNMENT				
<u>FEDERAL THROUGH STATE</u>				
143	47111		SECTION 4 - LUNCH	1,398,542
143	47112		SECTION 11 - LUNCH	179,354
143	47113		BREAKFAST	1,007,945
143	47114		USDA - OTHER	88,452
143	47590		OTHER FEDERAL THROUGH STATE	<u>0</u>
			TOTAL FEDERAL THROUGH STATE	<u>2,674,293</u>
			TOTAL FEDERAL GOVERNMENT	2,674,293
OTHER SOURCES (NON REVENUE)				
143	49800		OPERATING TRANSFERS	<u>0</u>
			TOTAL OTHER SOURCES (NON-REVENUE)	0
			TOTAL ESTIMATED REVENUES	2,802,691
			TOTAL OTHER SOURCES (NON-REVENUE)	<u>0</u>
			TOTAL REVENUE & OTHER SOURCES	2,802,691
OPERATION OF NON-INSTRUCTIONAL				
<u>FOOD SERVICE</u>				
143	73100	105	SUPERVISOR / DIRECTOR	73,457
143	73100	162	CLERICAL PERSONNEL	35,157
143	73100	165	CAFETERIA PERSONNEL	759,421
143	73100	188	BONUS PAYMENTS	25,000
143	73100	201	SOCIAL SECURITY	57,891
143	73100	204	RETIREMENT	62,473
143	73100	206	LIFE INSURANCE	924
143	73100	207	MEDICAL INSURANCE	98,564

CENTRAL CAFETERIA

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

HISTORY

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
699	446	143	73100	208	DENTAL INSURANCE	842
0	0	143	73100	210	UNEMPLOYMENT COMPENSATION	0
12,338	10,947	143	73100	212	MEDICARE	12,732
3,712	877	143	73100	307	COMMUNICATION	800
57,815	83,381	143	73100	336	MAINTENANCE AND REPAIR SERVICES	72,345
4,550	4,200	143	73100	347	PEST CONTROL	4,500
0	0	143	73100	354	TRANSPORTATION-OTHER THAN STUDENT	0
5,281	1,359	143	73100	355	TRAVEL	10,231
7,558	17,034	143	73100	399	OTHER CONTRACTED SERVICES	26,120
63,826	79,189	143	73100	421	FOOD PREPARATION SUPPLIES	72,154
955,808	1,056,287	143	73100	422	FOOD SUPPLIES	997,512
1,220	1,334	143	73100	435	OFFICE SUPPLIES	5,000
23,600	8,779	143	73100	451	UNIFORMS	8,641
0	0	143	73100	457	IN-SERVICE/STAFF DEVELOPMENT	0
168,661	393,292	143	73100	469	USDA COMMODITIES	123,451
50	178	143	73100	499	OTHER SUPPLIES AND MATERIAL	1,300
0	0	143	73100	510	TRUSTEE'S COMMISSIONS	0
15,204	1,678	143	73100	524	IN-SERVICE/STAFF DEVELOPMENT	8,549
12,579	10,595	143	73100	599	OTHER CHARGES	13,678
<u>68,005</u>	<u>197,067</u>	143	73100	710	FOOD SERVICE EQUIPMENT	<u>96,874</u>
2,454,799	2,781,763				TOTAL FOOD SERVICE	2,567,616
					COMMUNITY SERVICES	
0	0	143	73300	105	SUPERVISOR/DIRECTOR	3,000
35,623	58,772	143	73300	165	CAFETERIA PERSONNEL	48,602
0	0	143	73300	168	TEMPORARY PERSONNEL	0
0	0	143	73300	169	PART-TIME PERSONNEL	0
0	0	143	73300	195	SUBSTITUTE TEACHERS	0
2,209	3,644	143	73300	201	SOCIAL SECURITY	3,010
1,465	1,893	143	73300	204	RETIREMENT	2,120
0	0	143	73300	206	LIFE INSURANCE	0
517	852	143	73300	212	MEDICARE	620
4,350	2,100	143	73300	336	MAINTENANCE AND REPAIR SERVICES	6,000
191	0	143	73300	355	TRAVEL	1,312
34,747	20,313	143	73300	421	FOOD PREPARATION SUPPLIES	35,269
167,698	202,195	143	73300	422	FOOD SUPPLIES	135,142
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>246,800</u>	<u>289,769</u>				TOTAL COMMUNITY SERVICES	<u>235,075</u>
2,701,599	3,071,532				TOTAL OPERATION OF NON-INSTRUCTIONAL	2,802,691
2,701,599	3,071,532				TOTAL EXPENDITURES	2,802,691
0	0				TOTAL OTHER USES	0
2,701,599	3,071,532				TOTAL EXPEND/ENCUMB & OTHER USES	2,802,691
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	0
756,030	1,368,658					
2,786,238	3,542,268				EST. BEGINNING FUND BALANCE - JULY 1	4,910,926
3,542,268	4,910,926				EST. ENDING FUND BALANCE - JUNE 30	4,910,926

Balance Sheet

June 30, 2021

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	4,923,261.53
143	-	11410	ACCOUNTS RECEIVABLE	0.00
143	-	11440	- GPS DUE FROM OTHER FUNDS (G.P.Schools)	0.00

TOTAL ASSETS				4,923,264.74
LIABILITIES				
143	-	21330	TCRS PREMIUMS PAYABLE	-12,328.42
143	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS	0.00
143	-	21395	ACCRUED LEAVE - CURRENT	-10.00

TOTAL LIABILITIES				-12,338.42
FUND BALANCE				
143	-	34110	ENCUMBRANCES - CURRENT YEAR	-216,050.00
143	-	34120	ENCUMBRANCES - PRIOR YEAR	0.00
143	-	34555	RESTRICTED FOR EDUCATION	-181,613.00
143	-	39000	UNASSIGNED	-3,144,605.60
143	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-1,368,657.72

TOTAL FUND BALANCE (Net Position)				-4,910,926.32

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, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22
		LOCAL TAXES				
			<u>COUNTY PROPERTY TAXES</u>			
0	0	151	40110		CURRENT PROPERTY TAX (. Tax Rate)	0
6,656	340	151	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	718
92	1	151	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
4,060	0	151	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	0
1,239	350	151	40140		INTEREST AND PENALTY	0
0	0	151	40150		PICK-UP TAXES	0
0	0	151	40163		PAYMENT IN LIEU OF TAXES	0
<u>12,047</u>	<u>691</u>				TOTAL COUNTY PROPERTY TAXES	<u>718</u>
1,253,037	1,643,881	151	40210		LOCAL OPTION SALES TAX	1,085,000
0	4,365	151	40260		LITIGATION TAXES- SPECIAL PURPOSE	0
0	0	151	40320		BANK EXCISE TAX (State Shared Rev)	0
<u>1,265,084</u>	<u>1,648,937</u>				TOTAL LOCAL TAXES	<u>1,085,718</u>
2	0	151	44110		INTEREST EARNED	0
0	10,005	151	44170		MISCELLANEOUS REFUNDS	0
73,615	71,745	151	46852		STATE REVENUE SHARING- TELECO	70,000
			OTHER SOURCES (NON-REVENUE)			
496,810	472,383	151	48130		CONTRIBUTIONS (G.P.Schools for Bond Pmt)	466,500
4,160,000	0	151	49400		REFUNDING DEBT ISSUED	0
566,043	0	151	49410		PREMIUMS ON DEBT ISSUED	0
0	0	151	49800		OPERATING TRANSFERS	11,112
<u>5,222,853</u>	<u>472,383</u>				TOTAL OTHER SOURCES (NON-REVENUE)	<u>477,612</u>
1,338,701	1,730,687				TOTAL ESTIMATED REVENUES	1,155,718
<u>5,222,853</u>	<u>472,383</u>				TOTAL OTHER SOURCES (NON-REVENUE)	<u>477,612</u>
6,561,553	2,203,070				TOTAL REVENUE AND OTHER SOURCES	<u>1,633,330</u>
			DEBT SERVICE			
190,000	295,000	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
101,000	0	151	82110	612	PRIN ON OTHER LOANS (Clarksville PBA & PPP)	0
1,000,000	995,000	151	82130	601	PRINCIPAL ON BONDS (GPS- Bond Pmt & GO 2020)	995,000
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
22,048	68,003	151	82210	603	INTEREST ON BONDS (G.O.Bonds Series 2020 & 2017B)	74,050
62,791	0	151	82210	613	INT ON OTHER LOANS (Clarksville PBA, PPP, VII3)	0
317,740	305,613	151	82230	603	INTEREST ON BONDS (GPS- Bond Pmt & G.O. 2020)	296,280
14,135	3,500	151	82310	325	FISCAL AGENT CHARGES	0
13,099	17,039	151	82310	510	TRUSTEE'S COMMISSION	18,000
26,013	0	151	82310	605	UNDERWRITER'S DISCOUNT	0
57,840	0	151	82310	606	OTHER DEBT ISSUANCE CHARGES	0
405,000	0	151	99100	590	TRANSFERS OUT	0
<u>4,642,189</u>	<u>0</u>	151	99300	699	OTHER DEBT SERVICE	0
6,851,856	1,684,155				TOTAL DEBT SERVICE	<u>1,688,330</u>
-290,303	518,915				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-55,000
3,058,279	2,767,976				EST. BEGINNING FUND BALANCE - JULY 1	3,286,891
2,767,976	3,286,891				EST. ENDING FUND BALANCE - JUNE 30	3,231,891

Balance Sheet

June 30, 2021

151 DEBT SERVICE

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
151	-	11140	CASH WITH TRUSTEE	3,046,328.08
151	-	11180	CASH WITH CLERKS	0.00
151	-	11430	DUE FROM OTHER GOVERNMENTS	303,350.18
151	-	11440	DUE FROM OTHER FUNDS	88,888.00
151	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	0.00

TOTAL ASSETS				3,438,566.26
LIABILITIES				
151	-	29940	DEFERRED REVENUE - CURR. PROPERTY TAXES	0.00
151	-	29945	DEFERRED REVENUE - DELINQUENT PROP. TAXES	0.00
151	-	29990	OTHER DEFERRED REVENUE	-151,675.09

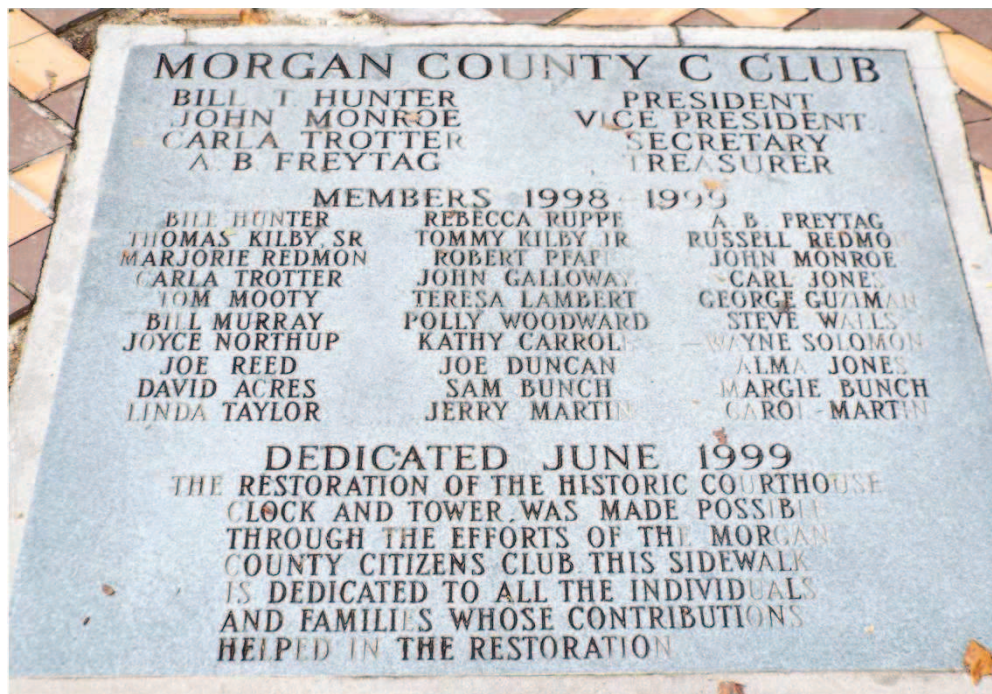
TOTAL LIABILITIES				-151,675.09
FUND BALANCE				
151	-	39000	UNASSIGNED	-2,767,976.52
151	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-518,914.65

TOTAL FUND BALANCE (Net Position)				-3,286,891.17

Fund Is In Balance				0.00
				=====

General Capital Projects Fund

171



GENERAL CAPITAL PROJECTS

HISTORY

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2022

ACTUAL 2019-20	ACTUAL 2020-21	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2021-22	
		OTHER LOCAL REVENUES					
470	-470	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	
80,726	1,813,984	171	46980		OTHER STATE GRANTS	836,663	
0	0	171	46990		OTHER STATE REVENUES	0	
		FEDERAL GOVERNMENT					
0	0	171	47170		APPALACHIAN REGIONAL COMMISSION	0	
484,289	240,140	171	47180		COMMUNITY DEVELOPMENT	226,031	
0	0	171	47235		HOMELAND SECURITY GRANTS	0	
0	2,078,641	171	47306		COVID-AMERICAN RESCUE PLAN	2,078,641	
268,052	164,333	171	47590		OTHER FEDERAL THROUGH STATE	0	
0	0	171	47990		OTHER DIRECT FEDERAL REVENUE	0	
		OTHER GOVERNMENTS & CITIZENS GROUPS					
7,147	51,923	171	48130		CONTRIBUTIONS	0	
		OTHER SOURCES (NON- REVENUE)					
0	0	171	49100		BONDS ISSUED (G.P.Schools)	0	
0	0	171	49700		INSURANCE RECOVERY	0	
305,000	19	171	49800		TRANSFERS IN	0	
840,684	4,348,551				TOTAL ESTIMATED REVENUES	3,141,335	
305,000	19				TOTAL OTHER SOURCES (NON-REVENUE)	0	
1,145,684	4,348,570				TOTAL REVENUE AND OTHER SOURCES	3,141,335	
		EXPENDITURES					
0	0	171	58806	599	OTHER CHARGES	4,157,282	
1,007	0	171	91110	707	BUILDING IMPROVEMENTS	0	
516,600	133,303	171	91120	399	OTHER CONTRACTED SERVICES	482,295	
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	
11,614	25,276	171	91130	599	OTHER CHARGES	0	
0	0	171	91130	707	BUILDING IMPROVEMENTS	0	
2,310	0	171	91130	790	OTHER EQUIPMENT	0	
0	0	171	91130	791	OTHER CONTRUCTION	0	
0	0	171	91140	399	OTHER CONTRACTED SERVICES	0	
26,049	4,696	171	91140	599	OTHER CHARGES	0	
0	0	171	91140	707	BUILDING IMPROVEMENTS	0	
0	0	171	91140	790	OTHER EQUIPMENT	0	
570,218	686,140	171	91140	791	OTHER CONTRUCTION	122,959	
2,800	0	171	91150	499	OTHER SUPPLIES & MATERIALS	0	
0	0	171	91150	790	OTHER EQUIPMENT	0	
600	51,668	171	91150	791	OTHER CONTRUCTION	0	
39,531	60,504	171	91160	499	OTHER SUPPLIES & MATERIALS	0	
0	0	171	91160	599	OTHER CHARGES	0	
0	883,342	171	91190	599	OTHER CHARGES	722,477	
0	0	171	99100	590	TRANSFERS TO OTHER FUNDS	0	
1,170,730	1,844,929				TOTAL EXPENDITURES	5,485,014	
-25,046	2,503,641				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES	-2,343,680	
110,907	85,861				EST BEGINNING FUND BALANCE - JULY 1	2,589,502	
85,861	2,589,502				EST. ENDING FUND BALANCE - JUNE 30	245,822	

Balance Sheet

June 30, 2021

171 CAPITAL PROJECTS

Fnd	Funct	Cost Center	Account Name	Amount
ASSETS				
171	-	11140	CASH WITH TRUSTEE	2,083,857.00
171	-	11430	DUE FROM OTHER GOVERNMENTS	103,941.97
171	-	11440	DUE FROM OTHER FUNDS	65,245.53

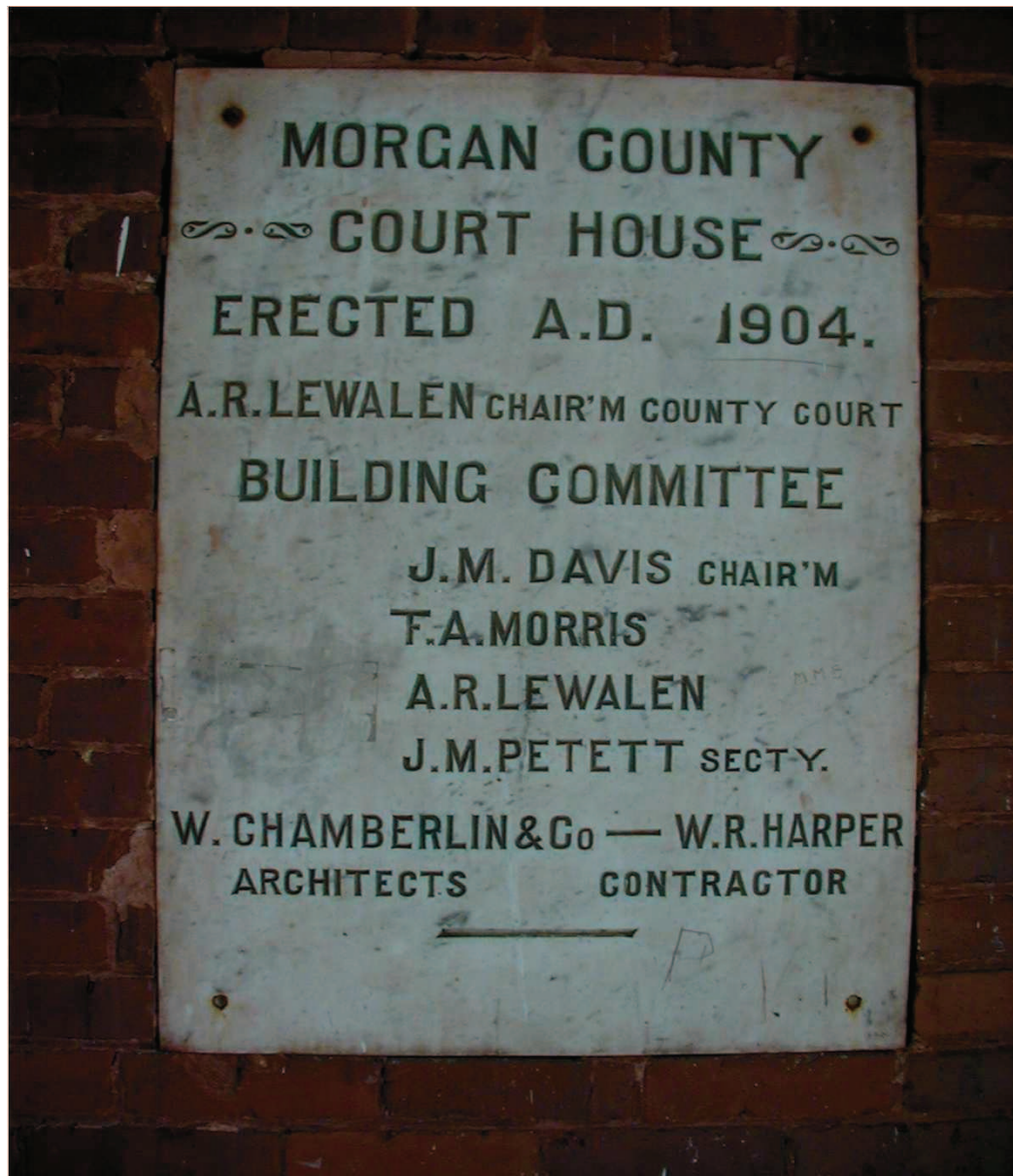
TOTAL ASSETS				2,253,044.50
LIABILITIES				
171	-	21820	OTHER NOTES PAYABLE	0.00
171	-	21900	OTHER CURRENT LIABILITIES	0.00

TOTAL LIABILITIES				0.00
FUND BALANCE				
171	-	34110	ENCUMBRANCES - CURRENT YEAR	0.00
171	-	39000	UNASSIGNED	250,596.53
171	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-2,503,641.03

TOTAL FUND BALANCE (Net Position)				-2,253,044.50

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			
2021-22	630,000	194,780	470,000	160,950	-	-	-	-	200,000	14,600	-	-	-	1,670,330	-
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	-
	7,855,000	1,240,820	3,675,000	575,450	-	-	-	-	600,000	30,000	-	-	-	13,976,270	-

--- SUMMARY ---

	YR: 2021-22	TOTAL
TOTAL PRINCIPAL (Gen.County):	1,300,000	12,130,000
TOTAL INTEREST (Gen.County):	370,330	1,846,270
TOTAL GENERAL COUNTY DEBT:	1,670,330	13,976,270
G.P.SCHOOLS (Principal):	365,000	2,030,000
G.P.SCHOOLS (Interest):	101,500	315,000
TOTAL G.P.SCHOOLS:	466,500	2,345,000

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)		Total	Sales Tax	Morgan Co.	BOE (141)	BOE (141)	BOE (141)	Total Paid on School Debt
	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	-727,000	-468,180	0	-468,250	0	-1,663,430	
2023-24			865,000	168,180	510,000	112,950						1,656,130	-729,000	-458,130	0	-469,000	0	-1,656,130	
2024-25			680,000	149,580	700,000	87,450						1,617,030	-731,000	-417,280	0	-468,750	0	-1,617,030	
2025-26			690,000	135,980	745,000	52,450						1,623,430	-733,000	-417,930	0	-472,500	0	-1,623,430	
2026-27			710,000	118,040	460,000	15,200						1,303,240	-735,000	-568,240	0	0	0	-1,303,240	
2027-28			730,000	99,580	150,000	6,000						985,580	-737,000	-248,580	0	0	0	-985,580	
2028-29			745,000	80,600	150,000	3,000						978,600	-739,000	-239,600	0	0	0	-978,600	
2029-30			765,000	61,230								826,230	-741,000	-85,230	0	0	0	-826,230	
2030-31			785,000	41,340								826,340	-743,000	-83,340	0	0	0	-826,340	
2031-32			805,000	20,930								825,930	-745,000	-80,930	0	0	0	-825,930	
Remaining Balance:	0	0	8,455,000	1,270,820	3,675,000	575,450	0	0	0	0	0	13,976,270	-8,085,000	-3,546,270	0	-2,345,000	0	-13,976,270	
Current Year																			
2021-22	0	0	830,000	209,380	470,000	160,950	0	0	0	0	0	1,670,330	-725,000	-478,830	0	-466,500	0	-1,670,330	
Prin & Int	1,670,330						0					1,670,330	-1,203,830			-466,500	0	-1,670,330	

MORGAN COUNTY
SCHEDULE OF OUTSTANDING DEBT
 Fiscal Year 2021-2022

	<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/21</u>	<u>Payment Fund</u>	<u>FY 2021-22 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	7,855,000.00	Debt Service	630,000.00	194,780.00	824,780.00
	G. O. Bonds Ser. 2017B (fbo GPS)	0.00	600,000.00	Debt Service	200,000.00	14,600.00	214,600.00
	G.O. Bonds Ser. 2020 (County)	0.00	1,645,000.00	Debt Service	105,000.00	59,450.00	164,450.00
	G.O. Bonds Ser. 2020 (fbo GPS)	<u>0.00</u>	<u>2,030,000.00</u>	Debt Service	<u>365,000.00</u>	<u>101,500.00</u>	<u>466,500.00</u>
	TOTAL G.O. BONDS:	0.00	12,130,000.00		1,300,000.00	370,330.00	1,670,330.00
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	27,707.00	General Fund	26,694.00	1,013.00	27,707.00
	Debt Service Fund (CON for Bulldozer)	0.00	88,888.00	Solid Waste	11,112.00	0.00	11,112.00
	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	116,595.00		37,806.00	1,013.00	38,819.00
	TOTAL DEBT:		<u>12,246,595.00</u>		<u>1,337,806.00</u>	<u>371,343.00</u>	<u>1,709,149.00</u>

FY 2021-22 DEBT PAYMENTS BY FUND

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Pmts</u>
GENERAL FUND	26,694.00	1,013.00	27,707.00
SOLID WASTE	11,112.00	0.00	11,112.00
GEN. PURPOSE SCHOOL FUND	0.00	0.00	0.00
DEBT SERVICE FUND	1,300,000.00	370,330.00	1,670,330.00
TOTAL DEBT SERVICE:	<u>1,337,806.00</u>	<u>371,343.00</u>	<u>1,709,149.00</u>

MORGAN COUNTY
SCHEDULE OF BUDGETED DEBT PAYMENTS
FY 2021-2022

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	26,694.00	
Capital Lease Interest		1,013.00
TOTAL GENERAL FUND:	26,694.00	1,013.00
 <u>Solid Waste Fund (116)</u>		
Bulldozer		
Capital Lease Principal	11,112.00	
Capital Lease Interest		0.00
TOTAL SOLID WASTE FUND:	11,112.00	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)		59,450.00
Plateau Partnership Park (Industrial Park)		
G.O. Bond Series 2017B Principal	200,000.00	
G.O. Bond Series 2017B Interest		14,600.00
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.)	365,000.00	
G.O. Bond Series 2020 Int (Reimb-G.P.S.)		101,500.00
G.O. Bond Series 2017A Principal	630,000.00	
G.O. Bond Series 2017A Interest		194,780.00
G.O. Bond Series 2017B Principal	0.00	
G.O. Bond Series 2017B Interest		0.00
TOTAL DEBT SERVICE FUND:	1,300,000.00	370,330.00
TOTAL MORGAN COUNTY DEBT PAYMENTS:	1,337,806.00	371,343.00

MORGAN COUNTY PROPERTY TAX RATES AND COLLECTIONS

The following table shows the property tax rates and collections of Morgan County for tax years 2016 through 2020 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, 2020	
						Amount	Prcnt
2016	286,915,440	3.16	9,066,528	8,239,219	90.9%	170,027	1.9%
2017	291,854,463	3.16	9,264,487	8,470,934	91.4%	224,736	2.4%
2018	293,981,090	3.27	9,587,954	8,826,606	92.1%	276,629	2.9%
2019	297,187,729	3.27	9,748,371	8,925,364	91.6%	1,175,769	12.1%
2020	291,820,525	3.27	9,563,433	In Process			

TEN LARGEST TAXPAYERS

For the fiscal year ending June 30, 2020 (tax year 2019), 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	\$ 12,346,434	\$ 403,728
2.	East Tennessee Natural Gas	Utility	\$ 7,249,010	237,043
3.	Plateau Electric Cooperative	Utility	\$ 7,063,457	230,974
4.	Heraeus Precious Metal	Industrial	\$ 3,091,934	22,325
5.	Cobb-Vantress Inc	Research & Development	\$ 2,707,960	88,550
6.	Highland Telephone Cooperative	Utility	\$ 2,436,010	79,657
7.	AT&T Mobility LLC	Communications	\$ 1,881,246	61,517
8.	Lyme Timber Company	Environmental	\$ 1,550,550	50,703
9.	Morgan County Real Estate Invest.	Real Estate	\$ 1,027,560	33,601
10.	Cumberland Plateau Partner	Real Estate	\$ 846,700	27,687

MORGAN COUNTY TAX RATE HISTORY

FISCAL YEAR		GEN COUNTY	SOLID WASTE	HIGHWAY DEPT	G.P. SCHOOL	DEBT SERVICE		TOTAL TAX RATE	Value of a Penny
from	to					RATE	% of Total		
1983	1984	1.15	0	0.05	3.15	0.60	12%	4.95	4,596
1984	1985	1.40	0	0.05	3.45	1.00	17%	5.90	4,573
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	1.6240	0.2707	0.0153	0.8090	0	0%	2.7190	31,895

SALARY SCALE
General Fund
Clerical & Bookkeepers
Effective July 1, 2021

Service	Annual Salary	Hourly
0 - 1 Year	\$20,653	\$9.93
1 - 2 Years	\$21,412	\$10.29
2 - 3 Years	\$22,362	\$10.75
3 - 4 Years	\$22,679	\$10.90
4 - 5 Years	\$22,995	\$11.06
5 - 6 Years	\$23,313	\$11.21
6 - 7 Years	\$23,629	\$11.36
7 - 8 Years	\$23,947	\$11.51
8 - 9 Years	\$24,265	\$11.67
9 - 10 Years	\$24,582	\$11.82
10 - 11 Years	\$24,898	\$11.97
11 - 12 Years	\$25,214	\$12.12
12 - 13 Years	\$25,532	\$12.28
13 - 14 Years	\$25,849	\$12.43
14 - 15 Years	\$26,164	\$12.58
15 - 16 Years	\$26,595	\$12.79
16 - 17 Years	\$27,029	\$12.99
17 - 18 Years	\$27,461	\$13.20
18 - 19 Years	\$27,894	\$13.41
19 - 20 Years	\$28,327	\$13.62
20 - 21 Years	\$28,825	\$13.86
21 - 22 Years	\$29,323	\$14.10
22 - 23 Years	\$29,820	\$14.34
23 - 24 Years	\$30,318	\$14.58
24 - 25 Years	\$30,815	\$14.81
25 - 26 Years	\$31,314	\$15.05
26 - 27 Years	\$31,813	\$15.29
27 - 28 Years	\$32,312	\$15.53
28 - 29 Years	\$32,812	\$15.78
29 - 30 Years	\$33,311	\$16.01
Greater than 30 Years	\$33,810	\$16.25

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, 2021

Service	Annual Salary	Hourly
0 - 1 Year	\$23,920	\$11.50
1 - 2 Years	\$24,440	\$11.75
2 - 3 Years	\$24,960	\$12.00
3 - 4 Years	\$25,480	\$12.25
4 - 5 Years	\$26,000	\$12.50
5 - 6 Years	\$26,520	\$12.75
6 - 7 Years	\$27,040	\$13.00
7 - 8 Years	\$27,581	\$13.26
8 - 9 Years	\$28,101	\$13.51
9 - 10 Years	\$28,621	\$13.76
10 - 11 Years	\$29,141	\$14.01
11 - 12 Years	\$29,661	\$14.26
12 - 13 Years	\$30,181	\$14.51
13 - 14 Years	\$30,701	\$14.76
14 - 15 Years	\$31,221	\$15.01
15 - 16 Years	\$31,741	\$15.26
16 - 17 Years	\$32,261	\$15.51
17 - 18 Years	\$32,781	\$15.76
18 - 19 Years	\$33,301	\$16.01
19 - 20 Years	\$33,821	\$16.26
20 - 21 Years	\$34,341	\$16.51
21 - 22 Years	\$34,861	\$16.76
22 - 23 Years	\$35,381	\$17.01
23 - 24 Years	\$35,901	\$17.26
24 - 25 Years	\$36,421	\$17.51
25 - 26 Years	\$36,941	\$17.76
26 - 27 Years	\$37,461	\$18.01
27 - 28 Years	\$37,981	\$18.26
28 - 29 Years	\$38,501	\$18.51
29 - 30 Years	\$39,021	\$18.76
Greater than 30 Years	\$39,541	\$19.01

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, 2021

Service	Annual Salary	Hourly
Non-Certified Officer	\$28,974	\$13.93
0 - 1 Year	\$29,661	\$14.26
1 - 2 Years	\$30,701	\$14.76
2 - 3 Years	\$31,221	\$15.01
3 - 4 Years	\$31,741	\$15.26
4 - 5 Years	\$32,261	\$15.51
5 - 6 Years	\$32,781	\$15.76
6 - 7 Years	\$33,301	\$16.01
7 - 8 Years	\$33,821	\$16.26
8 - 9 Years	\$34,341	\$16.51
9 - 10 Years	\$34,861	\$16.76
10 - 11 Years	\$35,381	\$17.01
11 - 12 Years	\$35,901	\$17.26
12 - 13 Years	\$36,421	\$17.51
13 - 14 Years	\$36,941	\$17.76
14 - 15 Years	\$37,461	\$18.01
15 - 16 Years	\$37,981	\$18.26
16 - 17 Years	\$38,501	\$18.51
17 - 18 Years	\$39,021	\$18.76
18 - 19 Years	\$39,541	\$19.01
19 - 20 Years	\$40,581	\$19.51
20 - 21 Years	\$41,621	\$20.01
21 - 22 Years	\$42,661	\$20.51
22 - 23 Years	\$43,701	\$21.01
23 - 24 Years	\$44,741	\$21.51
24 - 25 Years	\$45,781	\$22.01
25 - 26 Years	\$46,821	\$22.51
26 - 27 Years	\$47,861	\$23.01
27 - 28 Years	\$48,901	\$23.51
28 - 29 Years	\$49,941	\$24.01
29 - 30 Years	\$50,981	\$24.51
Greater than 30 Years	\$52,021	\$25.01

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, 2021

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$45,457	\$13.61
1 - 2 Years	\$46,526	\$13.93
2 - 3 Years	\$46,927	\$14.05
3 - 4 Years	\$47,328	\$14.17
4 - 5 Years	\$47,729	\$14.29
5 - 6 Years	\$48,163	\$14.42
6 - 7 Years	\$48,564	\$14.54
7 - 8 Years	\$48,964	\$14.66
8 - 9 Years	\$49,365	\$14.78
9 - 10 Years	\$49,799	\$14.91
10 - 11 Years	\$50,200	\$15.03
11 - 12 Years	\$50,601	\$15.15
12 - 13 Years	\$51,002	\$15.27
13 - 14 Years	\$51,436	\$15.40
14 - 15 Years	\$51,837	\$15.52
15 - 16 Years	\$52,238	\$15.64
16 - 17 Years	\$52,638	\$15.76
17 - 18 Years	\$53,073	\$15.89
18 - 19 Years	\$53,473	\$16.01
19 - 20 Years	\$53,874	\$16.13
20 - 21 Years	\$54,275	\$16.25
21 - 22 Years	\$54,676	\$16.37
22 - 23 Years	\$55,077	\$16.49
23 - 24 Years	\$55,477	\$16.61
24 - 25 Years	\$55,878	\$16.73
25 - 26 Years	\$56,279	\$16.85
26 - 27 Years	\$56,680	\$16.97
27 - 28 Years	\$57,081	\$17.09
28 - 29 Years	\$57,481	\$17.21
29 - 30 Years	\$57,882	\$17.33
Greater than 30 Years	\$58,283	\$17.45

0-5 Year Jr. Shift Supervisor Supplement \$ 675
5-10 Year Jr. Shift Supervisor Supplement \$ 800
10+ Year Jr. Shift Supervisor Supplement \$ 1,000
Assistant Director Supplement \$ 3,000

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

SALARY SCALE
Emergency Medical Services
EMT
 Effective July 1, 2021

EMT

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$34,135	\$10.22
1 - 2 Years	\$34,335	\$10.28
2 - 3 Years	\$35,270	\$10.56
Greater than 3 Years	\$35,538	\$10.64

EMT-IV

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$36,606	\$10.96
1 - 2 Years	\$37,642	\$11.27
2 - 3 Years	\$38,076	\$11.40
3 - 4 Years	\$38,477	\$11.52
4 - 5 Years	\$38,878	\$11.64
5 - 6 Years	\$39,278	\$11.76
6 - 7 Years	\$39,713	\$11.89
7 - 8 Years	\$40,113	\$12.01
8 - 9 Years	\$40,514	\$12.13
9 - 10 Years	\$40,915	\$12.25
10 - 11 Years	\$41,349	\$12.38
11 - 12 Years	\$41,750	\$12.50
12 - 13 Years	\$42,151	\$12.62
13 - 14 Years	\$42,552	\$12.74
14 - 15 Years	\$42,952	\$12.86
15 - 16 Years	\$43,387	\$12.99
16 - 17 Years	\$43,787	\$13.11
17 - 18 Years	\$44,188	\$13.23
18 - 19 Years	\$44,589	\$13.35
19 - 20 Years	\$45,023	\$13.48
20 - 21 Years	\$45,424	\$13.60
21 - 22 Years	\$45,825	\$13.72
22 - 23 Years	\$46,226	\$13.84
23 - 24 Years	\$46,626	\$13.96
24 - 25 Years	\$47,027	\$14.08
25 - 26 Years	\$47,428	\$14.20
26 - 27 Years	\$47,829	\$14.32
27 - 28 Years	\$48,230	\$14.44
28 - 29 Years	\$48,630	\$14.56
29 - 30 Years	\$49,031	\$14.68
Greater than 30 Years	\$49,432	\$14.80

Junior Shift Supervisor Supplement (\$ 0.20/hr)

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