

**THE 2024-2025 PROPOSED BUDGET
OF
HICKMAN COUNTY, TENNESSEE**

**TAX LEVY
NON-PROFIT APPROPRIATION
AND
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS**

Proposed Tax Levy

General	\$1.9300
Highway/Public Works	\$0.0600
General Purpose School	\$0.5800
General Debt Service	\$0.0000
Total	\$2.5700
Value of Penny	\$56,223
Net Value of Penny(Budget)	\$52,287

Hickman County, Tennessee

Statement of Estimate Revenue from Current Property Taxes

2023 Assessments Based Upon an Estimated

Assessed Value of \$562,226,124

Fund	Proposed Tax Rate	Amount of Tax Levy	7.00% Reserve for Delinquency	Estimated Collection of Taxes
General	\$1.9300	10,850,964	759,567	10,091,397
Highway/Public Works	\$0.0600	337,336	23,613	313,722
General Purpose School	\$0.5800	3,260,911	228,264	3,032,648
General Debt Service	\$0.0000	0	0	0
Total	\$2.5700	14,449,211	1,011,444	13,437,767

Hickman County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2025

Fund	Estimated Beginning Fund Balance 7/1/2024	Estimated Revenue	Transfers In	Estimated Total Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2025
General	4,500,000	18,023,014	35,000	22,558,014	18,932,206	135,000	19,067,206	3,490,808
Drug Control	95,000	53,000	0	148,000	115,000	0	115,000	33,000
Adequate Facilities Tax	1,052,720	260,000	0	1,312,720	3,000	400,000	403,000	909,720
American Rescue Plan(SLFRF)	2,640,000	575,921	0	3,215,921	3,046,361	0	3,046,361	169,560
Highway/Public Works	1,800,000	8,012,120	35,000	9,847,120	9,043,282	143,373	9,186,655	660,465
General Debt Service	5,400,000	1,761,216	608,373	7,769,589	2,845,264	0	2,845,264	4,924,325
General Purpose School	11,968,733	31,765,369	25,000	43,759,102	39,119,974	0	39,119,974	4,639,128
Central Cafeteria	1,173,886	2,707,467	0	3,881,353	3,248,963	0	3,248,963	632,390
Solid Waste Disposal	550,000	1,773,300	0	2,323,300	2,244,029	0	2,244,029	79,271
Totals	29,180,339	64,931,407	703,373	94,815,119	78,598,079	678,373	79,276,452	15,538,667

Non-Profit Request

Other Non-Profits 101-58900-316

	Requested		Approved
	23-24	24-25	24-25
Hickman Co. Senior Citizens	10,000.00	10,000.00	10,000.00
Hickman Co. Chamber of Commerce	25,000.00	35,000.00	25,000.00
Women Are Safe	5,000.00	8,000.00	5,000.00
Davis House Child Advocacy Center	10,000.00	15,000.00	10,000.00
Friends of the Buford P. McCord Park	0.00	2,500.00	0.00
Helping Hands	0.00	11,000.00	0.00
Hickman Humane Society	5,000.00	5,000.00	5,000.00
Shady Grove Community Center	5,000.00	20,000.00	0.00
Bernard Community Center, Inc.	5,000.00	13,000.00	0.00
East Hickman Community Center	0.00	5,000.00	0.00
American Legion Auxiliary Unit	0.00	2,000.00	0.00
The National Banana Pudding Festival (LATE)	0.00	5,400.00	0.00
CASA of the Highland Rim (LATE)	0.00	10,000.00	0.00
Totals	65,000.00	141,900.00	55,000.00

Fire Protection 101-54320-316

	Requested		
	23-24	24-25	
Hickman County Fire Association	150,000.00	365,963.00	150,000.00
Totals	150,000.00	365,963.00	150,000.00

Total of all Non-Profits	215,000.00	507,863.00	205,000.00
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General Fund 101
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED REVENUES</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	8,964,043	8,885,785	10,091,397
40120	Trustees Collection Prior Year	176,990	179,000	195,000
40125	Trustees Collection-Bankruptcy	1,818	2,000	400
40130	Clerk & Master Prior Years	92,633	116,000	75,000
40140	Interest and Penalty	39,287	40,000	40,000
40161	Payments in Lieu of Taxes TVA	9,940	9,000	9,200
40162	Payments in Lieu of Taxes-Local Utilities	53,398	31,000	34,000
40163	Payments in Lieu of Taxes-Other	15,071	15,000	7,000
	Total County Property Taxes	9,353,180	9,277,785	10,451,997
40200	<u>County Local Option Taxes</u>			
40210	Local Option	0	0	1,600,000
40220	Hotel/Motel Tax	65,142	50,000	58,000
40250	Litigation Tax General	89,670	84,000	85,000
40260	Litigation Tax-Special Purpose	12,315	11,000	12,500
40266	Litigation Tax-Jail, Workhouse, Courthouse	80,831	75,000	80,500
40267	Litigation Tax-Victim Offender	5,418	5,000	5,000
40270	Business Tax	142,570	115,000	120,000
40275	Mixed Drink Tax	1,322	1,000	1,300
	Total County Local Option Taxes	397,268	341,000	1,962,300
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	3,636	4,000	50,000
40330	Wholesale Beer Tax	220,854	230,000	230,000
40390	Other Statutory Local Taxes	4,161	4,400	4,200
	Total Local Option Taxes	228,651	238,400	284,200
	TOTAL LOCAL TAXES	9,979,099	9,857,185	12,698,497
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41140	Cable TV Franchise	50,648	49,000	50,000
41500	<u>Permits</u>			
41510	Beer Permits	3,989	3,500	3,500
41520	Building Permits	118,638	108,000	115,000
	TOTAL LICENSES AND PERMITS	173,275	160,500	168,500
42000	<u>FINES FORFEITURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42110	Fines	2,054	3,000	2,800

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
42120	Officers Cost	1,433	1,800	1,800
42141	Drug Court Fees	392	650	400
42150	Jail Fees	499	700	700
42180	DUI Treatment Fines	665	600	500
42190	Data Entry Fee-Circuit Court	332	400	400
	Total Circuit Court	5,375	7,150	6,600
42200	<u>Criminal Court</u>			
42280	DUI Treatment Fines	332	400	250
	Total Criminal Court	332	400	250
42300	<u>General Sessions Court</u>			
42310	Fines	10,692	10,000	10,000
42320	Officers Cost	30,401	29,000	30,800
42330	Game and Fish Fines	99	150	150
42341	Drug Court Fees	2,262	2,000	2,200
42350	Jail Fees	7,316	7,000	7,100
42380	DUI Treatment Fines	3,325	3,000	3,000
42390	Data Entry Fee-General Sessions	12,624	11,700	13,380
	Total General Sessions Court	66,719	62,850	66,630
42500	<u>Chancery Court</u>			
42520	Officers Costs	515	800	500
42530	Data Entry Fee-Chancery Court	2,778	3,000	2,500
	Total Chancery Court	3,293	3,800	3,000
42800	<u>Judicial District Drug Program</u>			
42871	Courtroom Security Fee	6,942	8,000	7,200
	Total Judicial District Drug Program	6,942	8,000	7,200
42900	<u>Other Fines, Forfeitures, and Seizures</u>			
42910	Proceeds from Confiscated Property	2,783	2,500	2,700
42910-STOR	Proceeds from Confiscated Property-Storage	0	0	35,000
42990	Other Fines, Forfeitures, and Penalties	0	400	0
	Total Other Fines, Forfeitures and Seizures	2,783	2,900	37,700
	TOTAL FINES, FORFEITURES AND PENALTIES	85,444	85,100	121,380
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Services</u>			
43102	Other Employee Benefit Charges/Contrib	31,036	25,000	25,000
43120	Patient Charges	1,125,513	1,200,000	1,100,000
	Total Charges for General Services	1,156,549	1,225,000	1,125,000

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
43300	<u>Fees</u>			
43350	Copy Fees	3,776	2,000	2,500
43350-LIB	Copy Fees-Library	5,733	5,000	5,500
43360	Library Fees	1,852	2,000	1,800
43365	Archives and Records Management Fees	16,012	15,000	16,200
43370	Telephone Commissions	44,163	50,000	60,000
43383	Additional Fees-Titling and Registration	19,539	15,000	18,000
43392	Data Processing Fees Register	12,190	13,000	12,000
43393	Probation Fees	1,590	1,500	1,770
43394	Data Processing Fees-Sheriff	55	100	100
43395	Sexual Offenders Registration Fees-Sheriff	5,400	5,500	5,500
43396	Data Processing Fee-County Clerk	660	700	700
43399	Vehicle Insurance Coverage and Reinstatement Fee	1,330	1,200	2,200
	Total Charges for Fees	112,300	111,000	126,270
	TOTAL CHARGES FOR CURRENT SERVICES	1,268,849	1,336,000	1,251,270
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring items</u>			
44110	Investment Income	1,476	1,000	0
44110-LIB	Investment Income-Library	976	500	1,000
44120	Lease/Rentals	3,965	4,081	21,000
44131	Commissary Sales	14,529	13,000	15,000
44170	Miscellaneous Refunds	78,713	12,000	12,000
	Total Recurring Items	99,659	30,581	49,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	0	0	0
44540	Sale of Property	0	0	0
44570	Contributions and Gifts	176	0	0
44570-LIB	Contributions and Gifts-Library	3,614	1,500	1,000
44990	Other Local Revenue	3,869	0	0
44990-LIB	Other Local Revenue-Library	2,275	1,400	1,500
	Total Nonrecurring Items	9,934	2,900	2,500
	TOTAL OTHER LOCAL REVENUES	109,593	33,481	51,500
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45100	<u>Excess Fees</u>			
45160	Juvenile Court Clerk	7,115	6,000	6,960
45190	Trustee	101	0	0
45500	<u>Fees in Lieu of Salary</u>			
45510	County Clerk	267,002	265,000	265,000
45520	Circuit Court Clerk	17,948	18,000	40,000
45540	General Sessions Court Clerk	191,309	180,000	180,000
45550	Clerk & Master	90,701	90,000	80,000
45580	Register	140,898	160,000	140,000
45590	Sheriff	17,822	20,000	20,000

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
45610	Trustee	448,868	440,000	450,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	1,181,764	1,179,000	1,181,960
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Service Program	9,000	9,000	9,000
	Total General Government Grants	9,000	9,000	9,000
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	21,600	29,000	30,400
46240	School Resource Officer Grants	0	0	375,000
46290	Other Public Safety Grants		0	0
46290-SEC	Other Public Safety Grants-Security Officer	0	0	0
46290-TCI	Other Public Safety Grants-TN Correction Institute	9,873	0	0
46290-TDDTF	Other Public Safety Grants-TN Dangerous Drug Task Force	0	0	145,200
46290-TLETA	Other Public Safety Grants-TN Law Enforcement Training	0	0	40,000
46290-VCIF	Other Public Safety Grants-Violent Crime Intervention	0	0	15,000
	Total Public Safety Grants	31,473	29,000	605,600
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	210,381	324,190	347,775
46330	Emergency Medical Service Training Programs	0	0	24,000
46390	Other Health and Welfare Grants	0	0	0
	Total Health and Welfare Grants	210,381	324,190	371,775
46800	<u>Other State Revenues</u>			
46820	Income Tax	696	3,405	700
46830	Beer Tax	19,200	19,000	19,000
46835	Vehicle Certificates of Title Fees	7,028	7,000	7,000
46840	Alcoholic Beverage Tax	94,930	95,000	95,000
46845	Opioid Settlement Funds-TN Abatement Council	151,344	0	165,160
46851	State Revenue Sharing-TVA	647,557	647,556	667,705
46852	State Revenue Sharing-Telecommunications	54,431	57,000	54,500
46855	State Shared Sports Gaming	34,891	30,000	35,000
46915	Contracted Prisoner Boarding	208,444	150,000	200,000
46960	Registrar's Salary Supplement	18,955	15,164	18,955
46980	Other State Grants	0	400,000	0
46980-LAND	Other State Grants-Land Use Plan	0	0	25,000
46980-LIB	Other State Grants-Library	11,880	10,000	3,000
46980-TOUR	Other State Grants-Tourism	0	0	0
46990	Other State Revenues	12,725	4,000	8,000
	Total Other State Revenues	1,262,081	1,438,125	1,299,020
	TOTAL STATE OF TENNESSEE	1,512,935	1,800,315	2,285,395
47000	<u>FEDERAL GOVERNMENT</u>			

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
47100	<u>Federal Through State</u>			
47230	Disaster Relief	8,640	0	0
47235	Homeland Security Grants	0	41,661	41,127
47235-THSO	Homeland Security Grants-TN Hwy Safety	0	0	20,000
47235-TSEE	Homeland Security Grants-Traffic Safety Enforcement	2,000	25,000	0
47250-ELC	Law Enforcement Grants-ELC Confinement Facility	6,908	176,290	0
47250-VCIF	Law Enforcement Grants-Violent Crime	0	96,806	0
47301	Covid 19 Grant#1-Dept of Health Drug Room	0	100,000	90,800
47590	Other Federal Through State	0	0	0
	Total Federal Through State	17,548	439,757	151,927
47600	<u>DIRECT FEDERAL REVENUE</u>			
47903	American Rescue Plan Act Grant #8 (LATCF)	50,000	0	0
47990	Other Direct Federal	0	0	0
	Total Direct Federal	50,000	0	0
	TOTAL FEDERAL GOVERNMENT	67,548	439,757	151,927
48000	<u>OTHER GOVERNMENTS AND CITIZEN GROUPS</u>			
48100	<u>Other Governments</u>			
48130	Contributions	45,000	45,000	45,000
48130-TOUR	Contributions-Tourism Grant	0	0	0
	Total Other Governments	45,000	45,000	45,000
48600	<u>Citizens Groups</u>			
48610	Donations	25	0	0
48610-HOSP	Donations-Ascension St. Thomas Hickman	5,000	5,000	0
48610-LIB	Donations-Library	100	0	0
	Total Citizen Groups	5,125	5,000	0
48900	<u>Other</u>			
48990-TRMT	Other-Tennessee Risk Management Grant	0	0	0
48991	Opioid Settlement Funds-Past Remediation	54,259	0	27,585
	Total Other	54,259	0	27,585
	TOTAL OTHER GOVERNMENTS AND CITIZEN GROUPS	104,384	50,000	72,585
	TOTAL ESTIMATED REVENUES	14,482,891	14,941,338	17,983,014
49000	<u>ESTIMATED OTHER SOURCES (NON-REVENUE)</u>			
49700	Insurance Recovery	64,863	40,000	40,000
49800	Transfers In	35,000	35,000	35,000
	TOTAL ESTIMATED OTHER SOURCES (NON-REVENUE	99,863	75,000	75,000
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,582,754	15,016,338	18,058,014

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED EXPENDITURES</u>				
51000	<u>GENERAL ADMINISTRATION</u>			
51100	<u>County Commission</u>			
191	Board and Committee Members Fees	36,400	33,600	33,600
301	Accounting Services	0	1,500	1,500
305	Audit Services	10,469	11,000	11,500
332	Legal Notices, Recording and Court Cost	2,757	5,000	5,000
355	Travel	354	2,500	2,500
719	Office Equipment	3,383	0	0
51210	<u>Board of Equalization</u>			
191	Board and Committee Members Fees	3,315	3,500	3,500
51220	<u>Beer Board</u>			
533	Criminal Investigation of Applicants	116	1,000	1,000
	Total County Commission	56,794	58,100	58,600
51300	<u>County Mayor</u>			
101	County Official	99,787	104,776	110,015
140	Salary Supplement	1,629	0	0
161	Secretary	33,176	35,055	36,458
169	Part-Time Personnel	0	0	0
186	Longevity	500	0	0
332	Legal Notices, Rec & Court Cost	385	1,200	1,200
355	Travel	912	3,000	3,000
399	Other Contracted Services	4,327	5,000	5,000
435	Office Supplies	933	1,500	1,500
508	Premiums on Corp Surety Bonds	0	0	0
524	In-Service/Staff Development	545	1,500	1,500
719	Office Equipment	400	1,000	1,000
	Total County Mayor	142,594	153,031	159,673
51400	<u>County Attorney</u>			
331	Legal Services	33,738	35,000	40,000
599	Other Charges(Deductibles)	500	5,000	5,000
	Total County Attorney	34,238	40,000	45,000
51500	<u>Election Commission</u>			
101	County Official	77,756	81,644	85,726
106	Deputy	33,146	34,804	36,197
169	Part-Time Personnel	12,224	18,000	19,000
192	Election Commission	5,200	7,400	8,400
193	Election Workers	46,547	55,000	60,000
317	Data Processing Services	3,502	4,500	4,500

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
332	Legal Notices, Rec and Court Costs	2,733	4,500	4,500
337	Maint and Repair-Office Equip	0	1,500	1,500
349	Printing Stationary and Forms	2,503	4,000	9,000
351	Rentals	1,250	2,500	3,000
355	Travel	2,640	4,000	4,000
399	Other Contracted Services	15,872	25,000	25,000
435	Office Supplies	2,317	4,000	5,000
719	Office Equipment	770	4,000	5,000
790	Other Equipment	0	474,989	0
	Total Election Commission	206,460	725,837	270,823
51600	Register of Deeds			
101	County Official	86,395	90,715	95,251
106	Deputy	33,169	34,828	36,222
140	Salary Supplement	2,508	4,150	4,500
162	Clerical Personnel	27,797	29,187	30,355
186	Longevity Pay	1,500	1,600	2,200
317	Data Processing Services	12,238	16,000	16,000
332	Legal Notices, Recording and Court Costs	0	22	22
337	Maint and Repair Services	1,183	2,500	2,500
355	Travel	503	2,000	2,000
399	Other Contracted Services	200	200	200
435	Office Supplies	1,736	2,400	2,400
524	In-Service/Staff Development	865	1,000	1,200
719	Office Equipment	980	2,000	2,000
	Total Register of Deeds	169,074	186,602	194,850
51720	Planning			
105	Supervisor/Director	62,000	65,101	67,705
106	Deputy(s)	35,610	37,391	38,887
140	Salary Supplement	0	0	750
162	Clerical Personnel	26,804	28,145	29,271
186	Longevity Pay	900	1,000	1,100
191	Board and Committee Member Fees	2,675	3,900	4,200
196	In-Service Training	0	3,000	0
312	Contracts with Private Agencies	13,200	18,000	18,000
317	Data Processing Service	2,532	3,000	3,120
331	Legal Services	10,186	12,000	12,000
332	Legal Notices, Recording & Court Costs	3,243	5,000	5,000
338	Maint and Repair Services-Vehicle	358	2,500	2,500
349	Printing, Stationary, and Forms	1,020	1,500	1,500
355	Travel	298	1,500	1,500
399	Other Contracted Services	36,495	35,000	35,000
399-LAND	Other Contracted Services-Land Use Plan	0	0	149,194
425	Gasoline	3,758	4,500	4,500
435	Office Supplies	839	1,200	1,200
499	Other Supplies and Materials	230	800	800
524	In-Service/Staff Development	2,199	1,500	4,500
718	Motor Vehicles	0	0	0

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
719	Office Equipment	1,860	2,800	2,800
791	Other Construction	0	0	0
	Total Planning	204,207	227,837	383,527
51800	<u>County Buildings</u>			
105	Facility Supervisor	50,000	52,501	57,751
166	Custodial Personnel	27,675	29,178	30,346
167	Maintenance Personnel	39,473	47,251	49,142
169	Part-Time Personnel	9,435	13,500	14,500
335	Maint and Repair-buildings	185,573	241,500	245,000
335-ADA	Maint and Repair-buildings(ADA)	0	3,000	3,000
336	Maint and Repair-equipment	0	10,000	10,000
338	Maint and Repair-vehicle	1,749	5,000	5,000
355	Travel	466	750	750
410	Custodial Supplies	16,963	18,000	18,000
425	Gasoline	2,354	7,500	6,000
435	Office Supplies	817	1,000	1,000
451	Uniforms	316	3,000	2,000
599	Other Charges	20	1,000	1,000
718	Motor Vehicles	12,500	15,000	0
	Total County Buildings	347,341	448,180	443,489
51810	<u>Other Facilities</u>			
307	Communication	115,690	140,000	140,000
347	Pest Control	7,600	8,000	8,000
359	Disposal Fee	21	1,000	1,000
415	Electricity	149,916	175,000	180,000
452	Utilities	88,933	105,000	110,000
	Total Other Facilities	362,160	429,000	439,000
51900	<u>Other General Administration</u>			
189	Other Salaries and Wages	85,643	89,925	0
334	Maintenance Agreements	11,482	11,000	12,500
336	Maintenance and Repair-Equipment	197	2,000	1,500
355	Travel	349	400	0
399	Other Contracted Services	639	2,000	85,000
435	Office Supplies	186	1,000	0
499	Other Supplies and Materials	288	1,000	0
524	In-Service/Staff Development	0	0	0
719	Office Equipment	29,062	20,000	16,000
	Total Other General Administration	127,846	127,325	115,000
51910	<u>Preservation of Records</u>			
140	Salary Supplement	1,500	1,500	1,500
162	Clerical Personnel	35,310	33,758	35,109
186	Longevity Pay	2,500	2,400	2,500
351	Rentals	0	0	12,000

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
355	Travel	0	150	150
399	Other Contracted Services	3,238	4,000	4,000
435	Office Supplies	363	550	550
499	Other Supplies and Materials	0	680	680
524	In-Service/Staff Development	0	100	100
599	Other Charges	94	100	100
	Total Preservation of Records	43,005	43,238	56,689
	Total General Administration	1,693,719	2,439,150	2,166,651
52000	<u>FINANCE</u>			
52100	<u>Accounting and Budgeting</u>			
101	Administrative Officer	86,395	90,715	95,251
103	Assistants	45,000	47,251	50,000
119	Accounts/Bookkeepers	120,612	131,450	135,850
140	Salary Supplement	6,375	7,125	7,875
186	Longevity Pay	3,200	3,500	3,800
317	Data Processing Services	21,005	22,629	44,054
332	Legal Notices Rec Court Costs	5,778	4,300	6,500
349	Printing Stationary Forms	3,482	5,500	5,500
355	Travel	477	2,100	2,100
399	Other Contracted Services	2,579	3,000	3,400
435	Office Supplies	3,127	3,500	3,500
508	Surety Bond	100	300	300
524	In-Service/Staff Development	1,000	1,000	1,000
719	Office Equipment	1,716	2,000	2,000
	Total Accounting and Budgeting	300,846	324,370	361,130
52300	<u>Property Assessor Office</u>			
101	County Official	86,395	90,715	95,251
140	Salary Supplement	2,758	4,800	4,100
162	Clerical Personnel	93,200	127,147	132,233
186	Longevity Pay	500	1,100	600
187	Overtime Pay(Re-appraisal)	2,579	0	0
187-PY	Overtime Pay(PY Re-appraisal)	7,435	0	0
312	Contracts with Private Agencies	4,334	10,000	10,000
317	Data Processing Services	34,390	38,500	40,425
332	Legal Notices	145	200	200
337	Maint and Repair-Office Equipment	0	1,000	1,000
338	Maint and Repair-Vehicle	1,276	2,000	2,000
349	Printing Stationary Forms	1,704	2,200	2,310
355	Travel	2,563	3,500	3,500
399	Other Contracted Services	17,329	7,000	7,000
425	Gasoline	1,085	3,000	3,000
435	Office Supplies	1,669	3,500	3,500
524	In-Service/Staff Development	1,075	4,000	4,000
599	Other Charges	0	5,000	5,000
719	Office Equipment	3,479	5,000	6,000

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
	Total Property Assessor's Office	261,916	308,662	320,119
52400	<u>County Trustee's Office</u>			
101	County Official	86,395	90,715	95,251
106	Deputy	35,277	37,041	38,523
121	Data Processing Personnel	28,165	29,574	34,216
140	Salary Supplement	4,008	5,625	4,875
162	Clerical Personnel	31,816	33,407	31,200
169	Part-time Personnel	9,048	15,000	15,750
186	Longevity Pay	2,600	2,900	4,300
317	Data Processing Services	12,916	13,000	11,000
332	Legal Notices, Recording and Court Costs	233	400	400
349	Printing Stationary Forms	4,976	6,800	6,900
355	Travel	1,586	2,200	2,200
399	Other Contracted Services	1,702	3,325	3,325
435	Office Supplies	3,244	3,500	3,500
508	Surety Bond	13,365	0	0
524	In-Service/Staff Development	1,085	1,600	1,600
719	Office Equipment	2,543	3,500	3,500
	Total Trustees Office	238,959	248,587	256,540
52500	<u>County Clerk Office</u>			
101	County Official	86,395	90,715	95,251
106	Deputy	33,729	35,416	36,833
140	Salary Supplement	16,258	7,500	7,500
161	Secretary	32,150	33,758	35,109
162	Clerical Personnel	92,106	96,646	100,512
169	Part-Time Personnel	11,340	15,000	15,000
186	Longevity Pay	7,900	6,000	6,400
317	Data Processing Services	26,445	28,591	28,467
355	Travel	3,895	4,000	4,000
435	Office Supplies	3,689	3,000	4,000
524	In-Service/Staff Development	1,349	1,400	1,500
719	Office Equipment	16,681	3,000	3,500
	Total County Clerk	331,937	325,026	338,072
	Total Finance	1,133,658	1,206,645	1,275,861
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	<u>Circuit Court</u>			
101	County Official	86,395	90,715	95,251
106	Deputies	147,273	180,310	216,199
169	Part-time Personnel	16,980	5,000	15,000
186	Longevity Pay	5,800	5,400	5,700
189	Other Salaries and Wages	28,035	27,573	0
194	Jury & Witness Fees	1,995	5,000	5,000
317	Data Processing Services	23,688	25,345	30,000
332	Legal Notices, Recording & Court Costs	1,338	600	650
337	Maint and Repair Services - Equipment	1,870	2,500	2,500

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
355	Travel	88	150	150
399	Other Contracted Services	0	800	800
435	Office Supplies	5,146	6,000	6,000
508	Premiums on Corporate Surety Bonds	50	200	200
719	Office Equipment	3,001	8,000	8,000
	Total Circuit Court	321,659	357,593	385,450
53300	<u>General Sessions Court</u>			
102	Judge	123,848	128,802	134,083
123	Guidance Personnel	59,210	62,190	64,678
161	Secretary	25,409	26,680	30,748
169	Part-time Personnel	7,717	8,686	9,120
186	Longevity Pay	1,000	0	0
355	Travel	2,414	3,000	3,500
399	Other Contracted Services	1,270	6,600	6,600
432	Library Books	1,373	1,750	2,000
435	Office Supplies	793	1,750	1,750
524	In-Service/Staff Development	960	1,500	2,000
719	Office Equipment	1,792	2,500	2,500
	Total General Sessions Court	225,786	243,458	256,979
53310	<u>General Sessions Judge</u>			
102	Judge	165	2,300	2,300
355	Travel	0	1,000	1,000
524	In-Service/Staff Development	0	700	700
	Total General Sessions Judge	165	4,000	4,000
53400	<u>Chancery Court</u>			
101	County Official	86,395	90,715	95,251
103	Assistant	28,734	31,051	32,294
106	Deputy	22,529	26,754	27,825
140	Salary Supplement	0	1,500	1,500
169	Part-time Personnel	0	15,000	14,000
186	Longevity Pay	3,100	2,300	2,400
317	Data Processing Services	15,403	16,500	17,185
332	Legal Notices, Recording & Court Costs	50	1,500	1,500
355	Travel	0	2,000	2,000
435	Office Supplies	5,693	6,000	6,000
719	Office Equipment	1,883	2,000	2,000
	Total Chancery Court	163,787	195,320	201,955
53700	<u>Judicial Commissioners</u>			
169	Part-time Personnel	16,468	17,008	17,689
186	Longevity	1,100	1,200	1,200
189	Other Salaries & Wages	35,275	37,493	38,993

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
196	In-Service Training	482	1,250	1,250
355	Travel	1,280	5,000	5,000
435	Office Supplies	698	700	700
524	In-Service/Staff Development	150	200	200
599	Other Charges	330	360	480
	Total Judicial Commissioners	55,783	63,211	65,512
53920	<u>Courtroom Security</u>			
431	Law Enforcement Supplies	0	0	0
499	Other Supplies and Materials	0	0	0
499-CRF	Other Supplies and Materials-Coronavirus Relief	0	0	0
599	Other Charges	0	0	0
799	Other Capital Outlay	0	0	0
799-SEC	Other Capital Outlay-Security Grant	0	0	0
	Total Courtroom Security	0	0	0
	Total Administration of Justice	767,180	863,582	913,896
54000	<u>PUBLIC SAFETY</u>			
54110	<u>Sheriff's Department</u>			
101	County Official	95,035	99,787	104,776
103	Assistant	39,903	41,899	45,002
106	Deputies	926,358	1,138,086	1,418,601
106-SEC	Deputies (Courtroom Security)	98,594	108,524	114,916
119	Accounts/Bookkeepers	37,910	39,806	42,826
140	Salary Supplements	23,100	27,000	31,900
148	Dispatchers and Radio Operators	384,421	350,000	380,000
169-SEC	Part-time Personnel	19,435	46,000	46,000
170	School Resource Officer	0	241,367	51,843
170-SROG	School Resource Officer-Grant	0	0	264,856
186	Longevity Pay	19,900	19,200	19,600
187	Overtime Pay	75,149	60,000	110,000
187-TDDTF	Overtime Pay-TN Dangerous Drug Task Force	0	0	145,200
187-THSO	Overtime Pay- TN Hwy Safety Grant	0	0	0
187-TSEE	Overtime Pay-Tennessee Safety Environment &	0	15,000	0
187-VCIF	Overtime Pay-Violent Crimes	0	15,000	15,000
188	Bonus Payments	26,000	31,000	37,000
189	Other Salaries and Wages		43,045	0
189-SRO	Other Salaries and Wages(SRO)	218,027	0	0
201-SROG	Social Security-School Resource Officer Grant	0	0	9,995
204-SROG	State Retirement-School Resource Officer Grant	0	0	32,500
206-SROG	Life Insurance-School Resource Officer Grant	0	0	0
207-SROG	Medical Insurance-School Resource Officer Grant	0	0	53,752
210-SROG	Unemployment Compensation-School Resource Officer G	0	0	0
302	Advertising	0	500	500
307	Communication	4,380	15,000	15,000
312	Contracts with Private Agencies	0	2,500	2,500
317	Data Processing Services	20,289	30,000	30,000
331	Legal Services	0	200	200

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
336	Maint and Repair Services - Equipment	1,013	2,000	2,000
338	Maint and Repair Services - Vehicles	82,967	65,000	80,000
348	Postal Charges	300	300	600
355	Travel	4,263	10,000	24,000
355-SRO	Travel (SRO)	3,678	5,000	0
399	Other Contracted Service	0	0	0
412	Diesel Fuel	87	2,000	2,000
425	Gasoline	135,763	150,000	165,000
431	Law Enforcement Supplies	86,931	45,000	43,900
431-ELC	Law Enforcement Supplies-ELC Confinement Facility Grant	0	0	0
431-SRO	Law Enforcement Supplies-SRO	3,936	5,000	0
431-SROG	Law Enforcement Supplies-School Resource Officer Grant	0	0	8,897
431-THSO	Law Enforcement Supplies- TN Hwy Safety	0	0	20,000
431-TLETA	Law Enforcement Supplies-TLETA Grant	0	0	20,000
431-TRMT	Law Enforcement Supplies-Tennessee Risk Management	0	0	0
431-TSEE	Law Enforcement Supplies-TN Safety Environment	2,000	10,000	0
431-VCIF	Law Enforcement Supplies-Violent Crimes Grant	0	81,806	0
435	Office Supplies	5,787	8,000	8,000
450	Tires and Tubes	9,736	20,000	20,000
451	Uniforms	23,178	15,000	15,000
451-TLETA	Uniforms-TLETA Grant	0	0	20,000
513-SROG	Workmans' Compensation Insurance	0	0	0
524	In-Service/Staff Development	6,477	25,000	21,000
524-SRO	In-Service/Staff Development-SRO	5,006	5,000	0
524-SROG	In-Service/Staff Development-SRO Grant	0	0	5,000
599	Other Charges	4,276	5,000	11,100
599-STOR	Other Charges-STORAGE	0	0	10,000
718	Motor Vehicles	33,375	0	0
718-ELC	Motor Vehicles -ELC	0	120,000	0
718-VCIF	Motor Vehicles-VCIF Grant	0	0	0
719	Office Equipment	4,937	5,000	5,000
Total Sheriffs Department		2,402,211	2,903,020	3,453,464
54160 Administration Of Sexual Offender Registry				
435	Office Supplies	686	1,000	1,000
599	Other Charges	1,700	3,000	3,000
719	Office Equipment	2,794	3,500	3,500
Total Administration Of Sexual Offender Registry		5,180	7,500	7,500
54210 Jail				
160	Guards	628,363	824,000	842,883
161	Secretary	0	31,200	30,826
186	Longevity Pay	6,200	4,500	3,800
187	Overtime Pay	46,005	20,000	83,000
188	Bonus Payment	16,000	23,000	23,000
189	Other Salaries and Wages	15,376	35,939	0
340	Medical and Dental Services	267,614	250,000	300,000
355	Travel	0	5,000	5,000
399	Other Contracted Service	123,629	135,000	145,000

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
410	Custodial Supplies	19,564	7,000	20,000
410-ELC	Custodial Supplies-ELC Grant	0	18,000	0
413	Drugs & Medical Supplies	24,983	40,000	40,000
422	Food Supplies	224,717	260,000	285,000
431	Law Enforcement Supplies	2,094	5,000	5,000
435	Office Supplies	4,873	5,000	5,000
441	Prisoners Clothing	1,762	0	4,000
441-ELC	Prisoners Clothing-ELC Grant	0	8,200	0
451	Uniforms	7,425	8,000	8,000
499	Other Supplies and Materials	6,121	15,000	15,000
499-ELC	Other Supplies and Materials-ELC Grant	0	13,090	0
524	In-Service/Staff Development	0	5,000	5,000
599-ELC	Other Charges-ELC Grant	0	17,000	0
709	Data Processing Equipment	23,010	29,000	29,000
719	Office Equipment	2,888	5,000	5,000
719-TCI	Office Equipment-TN Correction Institute	9,873	0	0
790-TCI	Office Equipment-TN Correction Institute	0	0	0
	Total Jail	1,430,497	1,763,929	1,854,509
54310	<u>Fire Prevention and Control</u>			
309	Contracts with Govt Agen	2,000	2,000	2,000
429	Instructional Supplies and Materials	2,356	1,500	1,500
524	In-Service/Staff Development	9,362	14,000	14,000
790	Other Equipment	0	3,000	3,000
	Total Fire Prevention and Control	13,718	20,500	20,500
54320	<u>Rural Fire Protection</u>			
316	Contributions	70,000	150,000	150,000
790	Other Equipment	0	0	0
	Total Rural Fire Prevention	70,000	150,000	150,000
54410	<u>Civil Defense</u>			
105	Supervisor/Director	56,317	69,608	72,393
169	Part-time Personnel	1,560	5,000	5,000
186	Longevity Pay	0	0	500
187	Overtime Pay	357	5,000	5,000
189	Other Salaries and Wages	45,000	47,251	49,142
320	Dues and Memberships	265	1,000	1,000
330	Operating Lease Payment	3,400	3,600	3,600
336	Maint and Repair Services - Equipment	5,261	5,000	8,000
338	Maint and Repair Services - Vehicles	7,718	14,000	14,000
355	Travel	697	1,000	1,000
399	Other Contracted Services	3,134	4,500	4,500
412	Diesel	1,394	4,000	4,000
425	Gasoline	5,542	10,000	10,000
435	Office Supplies	1,057	1,000	2,000
442	Propane Gas	1,164	3,000	3,000
451	Uniforms	904	1,500	2,000

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
499	Other Supplies and Materials	9,690	11,624	12,593
508	Premiums on Corporate Surety Bonds	50	50	50
524	In-Service/Staff Development	175	2,000	2,000
599	Other Charges	8,778	1,000	1,000
708	Communication Equipment	11,423	22,000	20,000
718	Motor Vehicles	0	0	0
790	Other Equipment	603	6,000	15,000
	Total Civil Defense	164,489	218,133	235,778
54420	<u>Rescue Squad</u>			
316	Contributions	80,000	0	0
515	Liability Claims	0	0	0
	Total Rescue Squad	80,000	0	0
54610	<u>County Coroner</u>			
131	Medical Personnel	3,050	5,000	7,000
341	Pauper Burials	2,250	3,000	3,000
399	Other Contracted Services	43,525	50,000	50,000
508	Premiums on Corporate Surety Bonds	0	0	0
	Total County Coroner	48,825	58,000	60,000
	Total Public Safety	4,214,920	5,121,082	5,781,751
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55110	<u>Local Health Center</u>			
316	Contributions	38,111	38,111	38,111
335	Maintenance and Repair Service-Building	275	1,000	1,000
399	Other Contracted Services	2,240	6,100	6,100
435	Office Supplies	40	1,520	1,520
499	Other Supplies & Materials	0	2,250	2,250
599	Other Charges	375	700	700
599-PPI	Other Charges	0	920	920
	Total Local Health Center	41,041	50,601	50,601
55130	<u>Ambulance/Emergency Medical Services</u>			
105	Supervisor/Director	64,620	69,608	75,000
131	Medical Personnel	1,091,716	1,360,000	1,446,292
140	Salary Supplements	0	0	24,000
169	Part-time Personnel	91,722	150,000	150,000
186	Longevity	18,700	20,300	20,900
187	Overtime Pay	465,671	470,000	574,237
199	Other Per Diem & Fees	76	3,000	3,000
320	Dues and Memberships	795	1,200	1,200
335	Maint & Repair Services - Building	872	2,000	2,000
336	Maint & Repair Services - Equipment	453	10,000	10,000
338	Maint & Repair Services - Vehicles	28,410	60,000	60,000
355	Travel	2,870	3,500	3,500

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
399	Other Contracted Services	252,582	235,000	235,000
410	Custodial Supplies	1,938	3,000	8,000
412	Diesel Fuel	10,070	22,000	22,000
413	Drugs and Medical Supplies	48,248	65,000	66,000
413-PHAR	Drugs and Medical Supplies(Pharmaceuticals)	22,434	35,000	35,600
425	Gasoline	45,863	80,000	80,000
435	Office Supplies	1,021	3,000	3,000
450	Tires and Tubes	8,260	15,000	15,000
451	Uniforms	13,485	18,000	18,000
499	Other Supplies and Materials	6,457	13,000	13,000
524	In-Service/Staff Development	6,601	25,000	25,000
718	Motor Vehicle	33,800	0	180,000
719	Office Equipment	2,545	3,000	3,000
790	Other Equipment	19,449	30,000	15,000
790-TRMT	Other Equipment-Tennessee Risk Management Grant	0	0	0
	Total Ambulance/Emergency Medical Services	2,238,658	2,696,608	3,088,729
55170	<u>Alcohol and Drug Programs</u>			
111	Probation Officer	11,020	12,810	13,323
201	Social Security	0	780	780
355	Travel		796	655
435	Office Supplies	644	1,500	1,000
599	Other Charges	5,854	7,000	7,000
	Total Alcohol and Drug Programs	17,518	22,886	22,758
55190	<u>Other Local Health Services</u>			
131	Medical Personnel	80,115	143,448	153,340
163	Educational Assistants	68,415	67,752	73,160
349	Printing, Stationery, and Forms	0	100	100
355	Travel	10,074	15,000	15,000
399	Other Contracted Services	29	100	500
499	Other Supplies and Materials	176	2,500	2,500
506	Liability Insurance	186	250	250
599	Other Charges	0	0	1,000
	Total Other Local Health Services	158,995	229,150	245,850
55900	<u>Other Public Health Services</u>			
599-HOSP	Other Charges (Hospital Donation)	0	5,000	0
599-TOBG	Other Charges(Tobacco Grant)	520	707	0
	Total Other Public Health Services	520	5,707	0
	Total Public Health & Welfare	2,456,732	3,004,952	3,407,938
56500	<u>Libraries</u>			
103	Assistants	96,041	117,536	122,238
129	Librarians	32,247	42,991	44,711

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
186	Longevity	5,400	3,200	3,500
189	Other Salaries and Wages	20,039	21,704	22,790
317	Data Processing Services	3,235	3,600	3,600
320	Dues & Memberships	60	750	750
335	Maint & Repair Services Buildings	2,946	3,000	3,000
348	Postal Charges	709	1,200	1,200
355	Travel	796	2,000	2,000
399	Other Contracted Services	17,622	17,854	18,000
432	Library Books & Media	5,792	7,500	7,000
435	Office Supplies	6,643	7,000	6,500
452	Utilities	5,446	3,000	5,500
499	Other Supplies & Materials	304	2,000	2,000
524	In-Service/Staff Development	0	2,000	1,500
599	Other Charges	13,440	15,000	3,000
790	Other Equipment	1,642	8,000	9,000
	Total Estimated Expenditures	212,362	258,335	256,289
56700	<u>Parks and Fair Boards</u>			
316	Contributions	3,000	3,000	3,000
	Total Senior Citizens Assistance	3,000	3,000	3,000
	Total Social, Cultural and Recreational	215,362	261,335	259,289
57000	<u>AGRICULTURE AND NATURAL RESOURCES</u>			
57100	<u>Agriculture Extension Service</u>			
316	Contributions	69,434	70,261	70,992
320	Dues and Memberships	345	350	350
328	Janitorial Services	0	0	1,560
355	Travel	1,041	900	900
410	Custodial Supplies	125	125	125
435	Office Supplies	0	1,000	1,000
719	Office Equipment	1,849	1,000	1,000
	Total Agriculture Extension Services	72,794	73,636	75,927
57500	<u>Soil Conservation</u>			
161	Secretary	22,547	26,208	31,804
186	Longevity	700	800	900
399	Other Contracted Services	5,000	5,000	5,000
599	Other Charges	2,550	2,550	3,000
	Total Soil Conservation	30,797	34,558	40,704
	Total Agriculture and Natural Resources	103,591	108,194	116,631
58000	<u>OTHER GENERAL GOVERNMENT</u>			
58110	<u>Tourism</u>			
316	Contributions	0	1,200	1,200
599-TOUR	Other Charges-Tourism Grant	0	0	0

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
	Total Tourism	0	1,200	1,200
58120	<u>Industrial Development (Vision 21)</u>			
105	Supervisor/Director	63,000	66,150	0
316	Contributions	11,773	9,054	35,000
	Total Industrial Development	74,773	75,204	35,000
58300	<u>Veterans Services</u>			
105	Supervisor/Director	32,450	34,073	35,436
338	Maint & Repair Services - Vehicles	435	750	750
351	Rentals	3,600	3,600	3,600
355	Travel	0	600	600
399	Other Contracted Service	449	450	450
425	Gasoline	1,243	1,000	1,000
435	Office Supplies	187	200	500
599	Other Charges	0	1,000	1,000
719	Office Equipment	94	200	1,500
	Total Veterans Services	38,458	41,873	44,836
58400	<u>Other Charges</u>			
506	Liability Insurance	299,437	335,400	424,000
510	Trustees Commission	224,803	225,000	232,000
513	Workers Comp	136,731	170,450	196,000
599	Other Charges	329	0	0
	Total Other Charges	661,300	730,850	852,000
58600	<u>Employee Benefits</u>			
201	Social Security	506,341	610,684	630,000
204	State Retirement	724,610	762,186	883,000
206	Life Insurance	46,422	62,000	68,000
207	Medical Insurance	1,842,446	2,031,600	2,235,060
210	Unemployment Comp	4,560	22,000	22,000
399	Other Contracted Services	0	6,000	0
	Total Employees Benefits	3,124,379	3,494,470	3,838,060
58801	<u>Covid 19 Grant # 1-Dept of Health Drug Room</u>			
707	Building Improvements	0	100,000	90,800
	Total Covid 19 Grant#1- Dept. of Health Drug Room	0	100,000	90,800
58900	<u>Miscellaneous</u>			
309	Contracts with Government Agencies	12,920	12,920	13,993
316	Contributions	61,500	65,000	55,000
320	Dues and Memberships	16,100	16,100	17,000

For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
348	Postal Charges	41,684	45,000	50,000
351	Rentals	65	2,500	2,500
399	Other Contracted Services	0	0	7,300
599	Other Charges	2,014	2,500	2,500
	Total Miscellaneous	134,283	144,020	148,293
	Total Other General Government	4,033,193	4,587,617	5,010,189
	Total Estimated Expenditures	14,618,355	17,592,557	18,932,206
99000	<u>OTHER USES</u>			
91190	<u>Other General Government Projects</u>			
732	Building Purchases	0	0	0
799-DA	Building Construction	9,500	0	0
	Total Estimated General Administration Projects	9,500	0	0
99000	<u>ESTIMATED OTHER USES</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	134,891	100,000	135,000
	Total Estimated Other Uses	134,891	100,000	135,000
	Total Estimated Expenditures and other uses	14,762,746	17,692,557	19,067,206
	Excess of Estimated Revenue and Other Sources over (under) Estimated Expenditures and Other Uses	(179,992)	(2,676,219)	(1,009,192)
	Estimated Begin Fund Balance July 1	6,663,263	6,483,271	4,500,000
	Estimated Ending Fund Balance June 30	6,483,271	3,807,052	3,490,808

Hickman County, Tennessee
Drug Control Fund 122
Statement of Proposed Operations
for the Fiscal Year Ending June 30, 2025

Account No	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
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ESTIMATED REVENUES

42000 FINES, FORFIETURES AND PENALTIES

42100 Circuit Court

42140 Drug Control Fines

1,459 2,500 2,500

42300 General Sessions Court

42340 Drug Control Fines

3,713 5,500 5,500

Total Fines, Forfeitures and Penalties

5,172 8,000 8,000

42900 OTHER FINES, FORFEITURES AND PENALTIES

42910 Proceeds from Confiscated Property

62,443 45,000 45,000

Total Other Fines, Forfeitures, and Penalties

62,443 45,000 45,000

44000 OTHER LOCAL REVENUES

44500 Nonrecurring Items

44530 Sale of Equipment

0 0 0

Total Other Local Revenues

0 0 0

Total Estimated Revenue

67,615 53,000 53,000

49000 ESTIMATED OTHER SOURCES(NON-REVENUE)

49700 Insurance Recovery

0 0 0

Total Estimated Other Source(Non-Revenue)

0 0 0

Total Estimated Revenues and Other Source

67,615 53,000 53,000

ESTIMATED EXPENDITURES

54110 SHERIFF'S DEPARTMENT

599 Other Charges

7,740 10,000 15,000

716 Law Enforcement Equipment

39,096 0 0

718 Motor Vehicles

27,325 0 100,000

Total Estimated Expenditures

74,161 10,000 115,000

Excess of Estimated Revenue Over

(Under) Estimated Expenditures

(6,546) 43,000 (62,000)

Estimated Beginning Fund Balance July 1

115,791 109,245 95,000

Estimated Ending Fund Balance June 30

109,245 152,245 33,000

Hickman County, Tennessee
Adequate Facilities Tax Fund 125
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED REVENUES</u>				
40200	<u>COUNTY LOCAL OPTION TAXES</u>			
40285	Adequate Facilities/Development Tax	304,676	<u>260,000</u>	<u>260,000</u>
	Total Local Option Taxes	304,676	<u>260,000</u>	<u>260,000</u>
	Total Revenues	304,676	<u>260,000</u>	<u>260,000</u>
<u>ESTIMATED EXPENDITURES</u>				
50000	<u>GENERAL COUNTY OPERATIONS</u>			
51730	<u>Building</u>			
509	Refunds	0	<u>0</u>	<u>0</u>
510	Trustee's Commission	3,067	<u>3,000</u>	<u>3,000</u>
	Total Building	3,067	<u>3,000</u>	<u>3,000</u>
90000	<u>CAPITAL PROJECTS</u>			
91300	<u>Educational Capital Project</u>			
799	Other Capital Outlay	140,000	<u>0</u>	<u>0</u>
	Total Public Safety Projects	140,000	<u>0</u>	<u>0</u>
99100	<u>TRANSFERS OUT</u>			
590	Transfers to Other Funds	280,000	<u>0</u>	<u>400,000</u>
	Total Transfers Out	280,000	<u>0</u>	<u>400,000</u>
	Total Estimated Expenditures	423,067	<u>3,000</u>	<u>403,000</u>
	Excess of Estimated Revenue and Other Sources over/under Estimated Expendit	(118,391)	257,000	<u>(143,000)</u>
	Estimated Beginning Fund Balance July	914,111	795,720	<u>1,052,720</u>
	Estimated Ending Fund Balance June 30	795,720	1,052,720	<u>909,720</u>

Hickman County, Tennessee
American Rescue Plan Act (SLFRF) 127
Statement of Proposed Operations
for the Fiscal Year Ending June 30, 2025

Account No	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED REVENUES</u>				
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	838	800	0
	Total Recurring Items	838	800	0
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47406	American Rescue Plan Act Grant#A(Health Dept)	0	383,200	363,296
47407	American Rescue Plan Act Grant#B(TDEC BALU)	0	225,000	212,625
	Total Federal Through State Revenue	0	608,200	575,921
47000	<u>FEDERAL GOVERNMENT</u>			
47600	<u>Direct Federal Revenue</u>			
47902	American Rescue Plan Act Grant#7(SLFRF)	2,445,266	0	0
	Total Direct Federal Revenue	2,445,266	0	0
	Total Estimated Revenue	2,446,104	609,000	575,921
<u>ESTIMATED EXPENDITURES</u>				
58837	<u>AMERICAN RESCUE PLAN ACT GRANT#7(SLFRF)</u>			
188	Bonus Payments	470,800	0	0
201	Social Security	35,483	0	0
204	Pensions	47,988	0	0
316	Contributions	0	0	550,000
339-TOC	Matching Share	0	696,552	628,500
339-BALU	Matching Share	0	75,000	70,875
707-HLTH	Building Improvement	0	0	121,065
713	Highway Construction	0	861,000	0
716	Law Enforcement Equipment	203,267	0	0
718-EMS	Motor Vehicles	0	0	0
791-EMS	Other Construction	23,690	1,000,000	1,100,000
	Total Estimated American Rescue Plan Grant #7	781,228	2,632,552	2,470,440
58841	<u>AMERICAN RESCUE PLAN ACT GRANT#A(Health Dept.)</u>			
707	Building Improvements	0	510,900	363,296
	Total Estimated American Rescue Plan Grant #A	0	510,900	363,296
58842	<u>AMERICAN RESCUE PLAN ACT GRANT#B(TDEC BALU)</u>			
399	Other Contracted Services	0	225,000	212,625
	Total Estimated American Rescue Plan Grant #A	0	225,000	212,625
	Total Estimated Expenditure	781,228	3,368,452	3,046,361
	(Under) Estimated Expenditures	1,664,876	(2,759,452)	(2,470,440)
	Estimated Beginning Fund Balance July 1	2,445,649	4,110,525	2,640,000
	Estimated Ending Fund Balance June 30	4,110,525	1,351,073	169,560

Hickman County, Tennessee
Highway/Public Works Fund 131
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
<u>ESTIMATED REVENUES</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	306,045	299,798	313,722
40120	Trustee's Collection Prior Year	6,222	12,930	12,930
40125	Trustee's Collection Bankruptcy	62	0	0
40130	Circuit/Clerk & Master Coll Prior Years	3,254	7,000	7,000
40140	Interest and Penalty	1,370	2,260	2,260
40161	Payments in Lieu of Taxes TVA	340	350	350
40200	<u>County Local Option Taxes</u>			
40270	Business Tax	4,868	3,500	4,800
40280	Mineral Severance Tax	71,894	85,000	85,000
	Total Local Taxes	394,055	410,838	426,062
43100	General Service Charge			
43102	Other Employee Benefit Charges/Contributions	11,039	0	0
	Total General Services Charge	11,039	0	0
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43380	Vending Machines Collections	1,575	2,600	2,600
	Total Charges for Current Services	1,575	2,600	2,600
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44145	Sale of Recycled Materials	1,326	5,500	5,500
44170	Miscellaneous Refunds	6	0	0
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	12,174	150,000	100,000
	Total Other Local Revenues	13,506	155,500	105,500
46000	<u>STATE OF TENNESSEE</u>			
46400	<u>Public Works Grants</u>			
46410	Bridge Program	317,448	1,851,368	2,000,000
46420	State Aid Program	200,649	1,500,000	1,700,000
46851	State Revenue Sharing TVA	22,109	22,000	22,000
46920	Gasoline and Motor Fuel Tax	2,750,449	2,836,818	2,836,818
46930	Petroleum Special Tax	16,515	19,140	19,140
46980	Other State Grants	46,899	0	0
	Total State of Tennessee	3,354,069	6,229,326	6,577,958

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47230	Disaster Relief	874,990	500,000	400,000
47590	Other Federal through State	20,529	0	0
47600	<u>Direct Federal Revenue</u>			
47990	Other Direct Federal Revenue	30,277	400,000	500,000
	Total Federal Government	925,796	900,000	900,000
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUP</u>			
48100	<u>Other Governments</u>			
48120	Paving and Maintenance	17,297	0	0
48600	<u>Citizens Groups</u>			
48610	Donations	0	0	0
	Total Other Governments	17,297	0	0
	Total Estimated Revenue	4,717,337	7,698,264	8,012,120
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	Insurance Recovery	2,140	0	0
49800	Transfers In	34,891	75,000	35,000
	Total Other Sources (Non-Revenue)	37,031	75,000	35,000
	Total Estimated Revenues and Other Sources	4,754,368	7,773,264	8,047,120

ESTIMATED EXPENDITURES

61000	<u>ADMINISTRATION</u>			
101	County Official/Administrative Officer	95,035	99,787	104,776
103	Assistant(s)	0	94,000	102,128
106	Deputy	0	40,000	49,760
140	Salary Supplement	1,758	6,000	6,000
161	Secretary	45,388	0	0
162	Clerical Personnel	32,044	0	0
169	Part-time Personnel	15,486	23,000	22,300
186	Longevity Pay	0	0	3,800
187	Overtime Pay	1,877	8,500	15,000
191	Board and Committee Members Fees	16,800	16,800	16,800
316	Contributions	500	500	500
317	Data Processing Services	0	400	5,500
320	Dues and Memberships	3,600	3,875	3,875
332	Legal Notices, Recording and Court Costs	256	1,000	1,500
348	Postal Charges	0	300	300
355	Travel	3,093	4,500	9,000
399	Other Contracted Services	5,286	8,500	10,000
435	Office Supplies	708	1,050	1,050
508	Premiums on Corporate Surety Bonds	100	2,000	2,000
524	In-Service/Staff Development	2,510	3,800	4,000

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
719	Office Equipment	288	5,000	5,000
	Total Administration	224,729	319,012	363,289
62000 HIGHWAY AND BRIDGE MAINTENANCE				
140	Salary Supplements	1,500	1,500	1,500
141	Foremen	243,059	332,470	332,925
143	Equipment Operators	326,326	390,000	479,067
149	Laborers	290,298	426,291	418,491
186	Longevity	0	0	31,700
187	Overtime Pay	21,821	55,000	55,000
323	Explosive and Drilling Services	0	2,000	2,000
403	Asphalt-Cold Mix	62,069	100,000	80,000
405	Asphalt-Liquid	646,298	900,000	850,000
409	Crushed Stone	201,901	750,000	600,000
426	General Construction Materials	293	25,000	25,000
436	Other Road Supplies	23,235	55,000	55,000
438	Pipe	56,194	70,000	55,000
443	Road Signs	4,956	18,000	15,000
444	Salt	5,641	6,500	6,500
446	Small Tools	1,458	5,000	4,000
455	Wood Products	0	5,000	5,000
468	Chemical	4,800	8,550	7,500
	Total Highway and Bridge Maintenance	1,889,849	3,150,311	3,023,683
63100 OPERATION AND MAINTENANCE OF EQUIPMENT				
141	Foremen	42,858	48,000	51,190
142	Mechanic(s)	32,471	38,000	42,120
186	Longevity	0	0	3,000
187	Overtime Pay	470	5,000	5,000
329	Laundry Services	10,890	12,000	12,000
412	Diesel Fuel	154,004	250,000	250,000
418	Equipment and Machinery Parts	87,597	150,000	125,000
424	Garage Supplies	20,702	75,000	70,000
425	Gasoline	25,628	45,000	45,000
433	Lubricants	11,733	25,000	25,000
450	Tires and Tubes	49,541	75,000	60,000
599	Other Charges	605	1,500	1,500
	Total Operation and Maintenance of Equip	436,499	724,500	689,810
65000 OTHER CHARGES				
307	Communication	4,650	7,500	7,500
331	Legal Services	0	3,500	3,500
415	Electricity	4,231	8,000	7,500
454	Water and Sewer	3,462	6,500	6,000
506	Liability Insurance	57,970	65,000	84,000
510	Trustees Commission	35,063	35,000	40,000
	Total Other Charges	105,376	125,500	148,500

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
66000	<u>EMPLOYEE BENEFITS</u>			
201	Social Security	85,936	114,600	120,000
204	State Retirement	128,024	145,000	150,000
205	Employee and Dependent Insurance	485,993	550,000	900,000
210	Unemployment Compensation	7,575	17,000	15,000
513	Worker's Compensation Insurance	117,628	152,000	125,000
599	Other Charges	634	7,500	5,000
	Total Employees Benefits	825,790	986,100	1,315,000
68000	<u>CAPITAL OUTLAY</u>			
705	Bridge Construction	75,097	1,600,000	1,600,000
708	Communication Equipment	1,239	4,000	3,000
713	Highway Construction	467,267	1,500,000	1,750,000
714	Highway Equipment	59,410	100,000	100,000
718	Motor Vehicles	21,000	39,000	35,000
791	Other Construction	2,045	15,000	15,000
	Total Capital Outlay	626,058	3,258,000	3,503,000
	Total Estimated Expenditures	4,108,301	8,563,423	9,043,282
99000	<u>OTHER USES</u>			
99100	Transfers Out			
590	Transfers to Other Funds	142,998	143,655	143,373
	Total Other Uses	142,998	143,655	143,373
	Total Estimated Expenditures and Other Uses	4,251,299	8,707,078	9,186,655
	Excess of Estimated Revenue Over (Under)			
	Estimated Expenditures and Other Uses	503,069	(933,814)	(1,139,535)
	Estimated Beginning Fund Balance July 1	1,986,176	2,489,245	1,800,000
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balance June 30	2,489,245	1,555,431	660,465

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
<u>ESTIMATED REVENUES</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	3,144,196	2,974,879	3,032,648
40120	Trustee's Collection - Prior Year	63,996	65,000	65,000
40125	Trustee's Collection - Bankruptcy	641	500	500
40130	Circuit/Clerk & Master Collections - Prior Years	33,469	47,000	47,000
40140	Interest and Penalty	14,071	15,000	15,000
40161	Payments in Lieu of Taxes - TVA	3,495	4,000	4,000
40162	Payments in Lieu of Taxes - Local Utilities	6,000	6,000	6,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	2,869,529	2,455,008	2,535,177
40270	Business Tax	50,007	35,000	35,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	0	0	0
40350	Interstate Telecommunication Tax	0	0	0
	Total Local Taxes	6,185,404	5,602,387	5,740,325
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	1,672	1,300	1,300
	Total Licenses and Permits	1,672	1,300	1,300
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43517	Tuition - Other	1,000	2,000	0
43570	Receipts from Individual Schools	22,820	30,000	30,000
43582	Community Service Fees Adults	279	200	200
	Total Charges for Current Services	24,099	32,200	30,200
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	298,729	0	0
44120	Lease/Rentals	9,258	10,000	10,000
44170	Miscellaneous Refunds	73,181	30,000	30,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	9,332	15,000	15,000
44560	Damages Recovered from Individuals	1,324	3,000	3,000
44570	Contributions and Gifts	11,657	15,000	15,000
44990	Other Local Revenues	0	0	0

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
	Total Other Local Revenues	403,481	73,000	<u>73,000</u>
	Total Local Revenue	6,614,656	5,708,887	<u>5,844,825</u>
46000	<u>State of Tennessee</u>			
46175	On-Behalf Contributions for OPEB	63,566	35,000	<u>35,000</u>
46500	<u>State Education Funds</u>			
46510	Tennessee Investment in Student Achievement	0	23,886,562	<u>24,228,618</u>
46511	Basic Education Program	23,055,227	0	<u>0</u>
46515	Early Childhood Education	417,763	417,796	<u>490,275</u>
46520	School Food Service		22,000	<u>22,000</u>
46550	Driver Education	828	5,000	<u>5,000</u>
46590	Other State Education Funds	465,122	240,000	<u>240,000</u>
46591	Coordinated School Health	90,000	0	<u>0</u>
46594	Family Resource Centers	59,223	0	<u>0</u>
46790	Other Vocational	0	0	<u>0</u>
46610	Career Ladder Program	53,340	45,000	<u>45,000</u>
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - TVA	227,133	230,000	<u>230,000</u>
46980	Other State Grants	95,158	0	<u>124,847</u>
46981	Safe Schools	43,000	0	<u>0</u>
46990	Other State Revenues	0	0	<u>258,804</u>
	Total State of Tennessee	24,570,360	24,881,358	<u>25,679,544</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47590	Other Federal Through State	102,023	0	<u>0</u>
47600	<u>Direct Federal Revenue</u>			
47640	ROTC Reimbursement	39,766	70,000	<u>70,000</u>
47990	Other Direct Federal Revenue	166,806	0	<u>0</u>
	Total Federal Government	308,595	70,000	<u>70,000</u>
48000	<u>Other Governments and Citizens Groups</u>			
48610	Donations	198,000	0	<u>0</u>
48990	Other	197,892	258,804	<u>161,000</u>
	Total Other Governments and Citizens Groups	395,892	258,804	<u>161,000</u>
	Total Estimated Revenues	31,889,503	30,919,049	<u>31,755,369</u>
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	Insurance Recovery	193,594	10,000	<u>10,000</u>
49800	Transfers In	8,259	25,000	<u>25,000</u>
	Total Other Sources	201,853	35,000	<u>35,000</u>
	Total Estimated Revenues & Other Sources	32,091,356	30,954,049	<u>31,790,369</u>

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
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ESTIMATED EXPENDITURES

71000 Instruction

71100 Regular Instruction Program

116 Teachers	9,006,758	10,065,910	10,273,253
117 Career Ladder Program	42,000	45,000	45,000
128 Homebound Teachers	0	10,797	12,000
140 Salary Supplements	334,741	414,200	460,000
163 Educational Assistants	347,585	402,000	460,000
189 Other Salaries and Wages	437,806	405,000	420,000
198 Non-Certified Substitute Teachers	182,692	185,000	175,000
201 Social Security	752,931	1,095,393	906,162
204 State Retirement	787,535	972,254	1,016,744
207 Medical Insurance	1,517,010	2,270,840	2,000,000
212 Employer Medicare	2,947	0	0
215 On-behalf Payments to OPEB	20,490	0	0
336 Maint and Repair Service - Equipment	16,000	16,000	12,000
399 Other Contracted Services	69,599	85,000	55,000
429 Instructional Supplies and Materials	147,908	125,000	125,000
449 Textbooks	181,914	175,000	175,000
499 Other Supplies and Materials	8,105	10,000	8,000
599 Other Charges	850	0	0
722 Regular Instructional Equipment	168,656	100,000	50,000
Total Instructional Program	14,025,527	16,377,394	16,193,159

71150 Alternative Instruction Program

116 Teachers	114,800	190,000	195,000
163 Educational Assistants	19,811	22,900	25,000
201 Social Security	9,968	16,287	16,830
204 State Retirement	17,523	19,811	19,656
207 Medical Insurance	26,334	33,812	36,179
355 Travel	0	3,000	1,500
429 Instructional Supplies and Materials	981	1,500	1,500
499 Other Supplies and Materials	808	1,500	1,500
Total Alternative Schools	190,225	288,810	297,165

71200 Special Education Program

116 Teachers	1,639,984	1,908,233	1,980,000
124 Psychological Personnel	67,344	77,203	0
128 Homebound Teachers	4,016	15,000	15,000
163 Educational Assistants	340,991	406,000	510,000
171 Speech Pathologist	189,303	260,000	300,000
201 Social Security	164,432	201,971	214,583
204 State Retirement	213,202	237,779	256,948
207 Medical Insurance	322,667	359,725	399,706
212 Employer Medicare	0	0	0

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
399	Other Contracted Services	214,770	250,000	180,000
429	Instructional Supplies and Materials	0	0	7,000
499	Other Supplies and Materials	0	5,000	5,000
725	Special Education Equipment	0	0	5,404
	Total Special Educational Program	3,156,709	3,720,911	3,873,641
71300	<u>Career and Technical Education Program</u>			
116	Teachers	735,588	862,530	900,000
140	Supplements	12,000	12,000	6,000
189	Other Salaries and Wages	1,200	14,000	14,000
198	Non-Certified Substitute Teachers	15,938	20,000	18,000
201	Social Security	56,702	68,992	71,757
204	State Retirement	65,453	75,277	79,598
207	Medical Insurance	103,140	121,439	121,487
307	Communications	0	15,000	0
355	Travel	1,088	5,500	2,000
399	Other Contracted Services	10,000	20,000	0
429	Instructional Supplies and Materials	2,886	15,500	11,000
449	Text Books	11,154	7,000	7,000
471	Software	0	0	139,850
499	Other Supplies and Materials	36,986	48,000	25,000
524	Inservice	63	3,000	0
599	Other Charges	5,538	9,000	3,500
730	Vocational Instruction Equipment	3,157	30,000	430,970
790	Vocational Other Equipment	0	10,000	10,000
	Total Vocational Education Program	1,060,893	1,337,238	1,840,162
	Total Instruction	18,433,354	21,724,353	22,204,127
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	79,240	85,000	92,000
189	Other Salaries & Wages	34,126	36,857	56,000
201	Social Security	8,653	9,218	11,322
204	State Retirement	10,927	8,312	12,482
207	Medical Insurance	11,442	17,244	18,451
355	Travel	2,578	3,000	3,000
399	Other Contracted Services	8,407	20,000	20,000
499	Other Supplies and Materials	1,635	3,000	2,000
524	In Service/Staff Development	0	1,000	1,000
719	Office Equipment	0	6,000	5,000
	Total Attendance	157,008	189,631	221,255
72120	<u>Health Services</u>			
105	Supervisor/Director	68,253	71,000	75,000
130	Social Workers	0	0	96,000

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
131	Medical Personnel	163,424	360,000	380,000
189	Other Salaries & Wages	51,020	56,000	57,000
201	Social security	21,085	37,248	46,512
204	State Retirement	27,811	47,354	54,720
207	Medical Insurance	22,942	53,588	57,339
355	Travel	4,503	5,000	4,000
399	Other Contracted Services	4,215	6,000	56,821
413	Drugs and Medical Supplies	3,819	5,500	5,500
499	Other Supplies and Materials	2,720	3,500	3,500
524	Inservice	488	5,000	4,000
599	Other Charges	9,068	5,000	5,000
735	Health Equipment	9,577	5,500	5,500
	Total Health Service	388,925	660,690	850,892
72130	<u>Other Student Support</u>			
123	Guidance Personnel	531,343	667,000	685,000
189	Other Salaries and Wages	86,190	96,184	190,000
201	Social Security	46,374	57,566	66,938
204	State Retirement	61,507	57,650	74,885
207	Medical Insurance	65,836	78,790	84,305
212	Employer Medicare	11	0	0
322	Evaluating and Testing	40,000	40,000	20,000
344	Payments to Schools - Other	80,000	80,000	80,000
355	Travel	2,690	5,000	8,000
399	Other Contracted Services	24,412	25,000	25,000
499	Other Supplies and Materials	4,000	4,000	4,000
524	Inservice	0	3,000	3,000
599	Other Charges	1,740	10,000	7,000
	Total Other Student Support	944,103	1,124,190	1,248,128
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	42,100	45,100	119,000
129	Librarians	426,777	475,000	485,000
161	Secretary(s)	201,768	220,000	235,000
162	Clerical Personnel	215,804	255,000	272,000
189	Other Salaries and Wages	21,069	20,000	20,000
201	Social Security	66,364	78,803	86,522
204	State Retirement	85,188	103,692	113,047
207	Medical Insurance	154,660	177,615	190,048
212	Employer Medicare	23	0	0
336	Maint and Repair Services - Equipment	4,000	4,000	4,000
355	Travel	1,081	5,000	2,500
399	Other Contracted Services	14,680	16,000	16,000
432	Library Books and Media	8,000	8,000	8,000
499	Other Supplies and Materials	3,168	6,000	5,000
524	In-Service/Staff Development	276	2,000	2,000
701	Administration Equipment	0	0	0
722	Regular Instruction Equipment	10,000	10,000	0

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
790	Other Equipment	6,790	50,000	0
	Total Regular Instruction Program	1,261,748	1,476,210	1,558,117
72220	<u>Special Education Program</u>			
105	Supervisor/Director	72,938	84,088	96,742
124	Psychological Personnel	0	0	80,000
131	Medical Personnel	0	0	65,335
189	Other Salaries and Wages	5,000	5,000	5,000
196	In-Service Training	425	2,000	2,000
201	Social Security	5,843	6,968	19,054
204	State Retirement	6,338	7,742	19,683
207	Medical Insurance	7,900	8,100	8,667
336	Maint and Repair Services - Equipment	794	5,000	5,000
355	Travel	7,045	7,500	7,500
524	In-Service Training	2,231	7,000	4,000
	Total Special Education Program	108,514	133,398	312,981
72230	<u>Career and Technical Education Program</u>			
105	Supervisor/Director	167,860	173,500	89,613
189	Other Salaries and Wages	2,000	2,000	81,937
201	Social Security	7,488	13,426	13,075
204	State Retirement	7,204	7,531	13,633
207	Medical Insurance	7,542	8,100	24,867
336	Maint and Repair Services - Equipment	0	3,000	3,000
355	Travel	766	2,000	2,000
399	Other Contracted Services	0	0	3,000
499	Other Supplies and Materials	1,094	3,000	0
524	In-Service Training	0	0	0
790	Other Equipment	0	0	0
	Total Vocational Education Program	193,954	212,557	231,125
72250	<u>Technology</u>			
105	Supervisor	68,253	73,713	74,816
189	Other Salaries and Wages	5,167	10,000	70,659
201	Social Security	5,589	6,197	11,129
204	State Retirement	8,198	9,582	14,511
207	Medical Insurance	7,900	8,100	8,667
336	Maint and Repair Services - Equipment	1,350	10,000	10,000
350	Internet Connectivity	92,786	105,000	105,000
355	Travel	354	2,000	2,000
399	Other Contracted Services	97,633	105,000	90,000
499	Other Supplies and Materials	1,870	2,000	2,000
722	Regular Instruction Equipment	31,505	120,000	75,000
	Total Technology	320,605	451,592	463,782
72290	Other Programs			

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
215	On-Behalf Payments for OPEB	63,566	35,000	35,000
	Total Other Programs	63,566	35,000	35,000
72310	<u>Board of Education</u>			
191	Board and Committee Members Fees	9,059	16,800	16,800
196	In-Service Training	3,381	12,000	12,000
201	Social Security	547	2,203	2,203
204	Medical Insurance	0	0	15,800
305	Audit Services	27,500	35,000	35,000
320	Dues and Memberships	19,220	32,000	32,000
331	Legal Services	35,426	40,000	40,000
355	Travel	0	5,000	5,000
399	Other Contracted Services	16,947	17,000	17,000
506	Liability Insurance	76,224	150,000	150,000
510	Trustees Commission	132,008	140,000	140,000
513	Workers Compensation Insurance	166,339	250,000	240,000
515	Liability Claims	500	0	0
534	Refund to Applicant for Criminal Investigation	0	6,200	1,000
599	Other Charges	7,434	10,000	10,000
	Total Board of Education	494,585	716,203	716,803
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	115,000	125,000	125,000
117	Career Ladder Program	0	1,000	0
161	Secretary(s)	96,768	108,000	116,000
201	Social Security	16,062	17,901	18,437
204	State Retirement	20,859	24,037	24,984
207	Medical Insurance	11,900	14,000	14,980
307	Communication	244	3,000	3,000
336	Maint and Repair Services - Equipment	11,332	20,000	15,000
348	Postal Charges	0	1,000	1,000
355	Travel	2,178	3,400	1,400
399	Other Contracted Service	672	5,000	5,000
435	Office Supplies	1,726	2,500	2,500
499	Other Supplies and Materials	2,725	3,500	3,500
599	Other Charges	14,349	0	0
	Total Office of the Superintendent	293,815	328,338	330,801
72410	<u>Office of the Principal</u>			
104	Principals	673,634	780,000	780,000
139	Assistant Principals	517,280	570,000	650,000
189	Other Salaries and Wages	89,100	96,184	101,507
201	Social Security	95,556	110,504	117,160
204	State Retirement	112,841	125,892	137,836
207	Medical Insurance	134,327	158,612	169,715
348	Postal Charges	1,600	1,600	1,000
355	Travel	292	3,600	3,000

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
399	Other Contracted Services	135,991	168,000	130,000
701	Administration Equipment	32,444	0	0
	Total Office of the Principal	1,793,065	2,014,392	2,090,218
72510	<u>Fiscal Services</u>			
399	Other Contracted Services	45,000	50,000	50,000
	Total Fiscal Services	45,000	50,000	50,000
72610	<u>Operation of Plant</u>			
307	Communication	39,481	50,000	50,000
399	Other Contracted Services	717,290	775,000	829,250
410	Custodial Supplies	34,018	38,500	38,500
415	Electricity	883,028	975,000	1,000,000
434	Natural Gas	85,127	200,000	160,000
454	Water and Sewer	285,921	315,000	325,000
499	Other Supplies and Materials	332	3,500	3,500
501	Boiler Insurance	8,412	10,000	10,500
502	Building and Contents Insurance	177,538	200,000	250,000
790	Other Equipment	0	0	15,000
	Total Operation of Plant	2,231,147	2,567,000	2,681,750
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	63,135	73,713	74,816
161	Secretary(s)	12,303	13,489	23,000
189	Other Salaries and Wages	223,230	270,000	230,000
201	Social Security	23,207	27,275	25,078
204	State Retirement	35,376	42,214	41,783
207	Medical Insurance	44,829	47,967	51,325
335	Maint & Repair Services - Building	461,802	347,600	375,000
336	Maint & Repair Services - Equipment	178,716	264,000	275,000
355	Travel	3,920	5,000	3,000
399	Other Contracted Services	141,278	231,000	250,000
418	Equipment and Machinery Parts	0	10,000	10,000
499	Other Supplies and Materials	0	1,000	1,000
701	Administrative Equipment	0	0	0
707	Building Improvements	44,607	0	0
717	Maintenance Equipment	0	0	0
718	Motor Vehicles	0	0	0
	Total Maintenance of Plant	1,232,403	1,333,258	1,360,002
72710	<u>Transportation</u>			
105	Supervisor/Director	65,000	70,203	74,816
142	Mechanic(s)	84,639	140,000	130,000
146	Bus Drivers	679,508	790,000	865,000
161	Secretary(s)	12,303	13,489	23,000

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
201	Social Security	61,781	76,612	83,600
204	State Retirement	102,435	91,000	129,389
207	Medical Insurance	107,800	113,000	120,910
212	Employer Medicare	382	0	0
299	Other Fringe Benefits	17,445	37,500	25,000
335	Maintenance and Repair Services - Building	0	5,000	5,000
338	Maintenance and Repair Services - Vehicles	9,596	30,000	30,000
355	Travel	0	3,000	3,000
399	Other Contracted Services	39,355	60,000	60,000
412	Diesel Fuel	153,178	220,000	200,000
418	Equipment and Machinery Parts	0	2,000	2,000
424	Garage Supplies	0	4,000	3,000
425	Gasoline	39,294	45,000	45,000
433	Lubricants	1,754	12,000	12,000
442	Propane	45,611	75,000	70,000
450	Tires and Tubes	17,963	30,000	25,000
453	Vehicles Parts	62,437	115,000	100,000
511	Vehicle and Equipment Insurance	44,384	50,000	65,000
599	Other Charges	0	5,000	5,000
718	Motor Vehicles	0	80,000	0
729	Transportation Equipment	435,672	478,500	160,000
790	Other Equipment	0	0	0
	Total Transportation	1,980,537	2,546,304	2,236,715
72810	<u>Central and Other</u>			
201	Social Security	210	383	383
210	Unemployment Compensation	0	35,000	20,000
299	Other Fringe Benefits	2,675	5,000	5,000
316	Contributions	140,000	152,500	50,000
399	Other Contracted Services	9,876	35,000	50,000
499	Other Supplies and Materials	13,111	30,000	15,000
599	Other Charges	47,748	148,980	40,000
	Total Central and Other	213,620	406,863	180,383
	Total Support Services	11,722,595	14,245,626	14,567,952
73000	<u>Operation of Non-Instructional Services</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director	32,500	36,000	37,500
165	Cafeteria Personnel	16,800	0	0
201	Social Security	3,528	2,754	2,869
204	State Retirement	5,192	4,262	4,440
212	Employer Medicare	244	0	0
	Total Food Service	58,264	43,016	44,809

73300 Community Services

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
105	Supervisor/Director	34,126	36,900	0
189	Other Salaries and Wages	60,934	68,000	74,548
201	Social security	7,145	8,025	5,703
204	State Retirement	10,679	12,420	8,826
207	Medical Insurance	18,911	19,289	16,200
499	Other Supplies and Materials	4,997	5,000	5,000
719	Office Equipment	300	5,000	5,000
	Total Community Services	137,092	154,634	115,277
73400	<u>Early Childhood Education</u>			
105	Supervisor/Director	42,100	45,100	47,100
116	Teachers	195,989	218,000	223,789
163	Educational Assistants	66,552	80,000	84,662
189	Other Salaries and Wages	10,133	12,000	12,000
198	Non-Certified Substitute Teachers	0	5,000	5,000
201	Social Security	23,192	27,548	28,500
204	Retirement	29,301	32,000	25,678
207	Medical Insurance	51,479	64,940	50,326
355	Travel	0	500	500
399	Other Contracted Services	0	2,000	0
429	Instructional Supplies and Materials	10,642	10,500	10,500
449	Textbooks-Bound	1,955	0	0
499	Other Supplies and Materials	14,849	10,500	14,500
524	Inservice	0	2,000	2,000
790	Other Equipment	10,972	15,000	15,000
	Total Early Childhood Education	457,164	525,088	519,555
	Total Operation of Non-Instructional Services	652,520	722,738	679,641
76000	<u>Capital Outlay</u>			
76100	<u>Regular Capital Outlay</u>			
304	Architects	0	0	97,072
399	Other Contracted Services	0	0	2,254
706	Building Construction	0	0	790,928
707	Building Improvements	0	0	137,000
790	Other Equipment	0	0	6,000
799	Other Capital Outlay	330,015	2,011,000	635,000
	Total Regular Capital Outlay	330,015	2,011,000	1,668,254
82300	<u>Other Debt Service</u>			
82330	<u>Education</u>			
620	Debt Service Contribution to Primary Government	0	0	0
	Total Regular Capital Outlay	0	0	0
	Total Estimated Expenditures	31,138,484	38,703,717	39,119,974

Account No.	Description	Actual 2022-2023	Original Estimate 2023-2024	Estimate 2024-2025
99000	<u>ESTIMATED OTHER USES</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	0	0	<u>0</u>
	Total Estimated Other Uses	0	0	<u>0</u>
	Total Estimated Expenditures and Other Uses	31,138,484	38,703,717	<u>39,119,974</u>
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	952,872	(7,749,668)	<u>(7,329,605)</u>
	Estimated Beginning Fund Balances July 1	12,115,861	13,068,733	<u>11,968,733</u>
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balances June 30	13,068,733	5,319,065	<u>4,639,128</u>

Hickman County Tennessee
Central Cafeteria Fund 143
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED REVENUES</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments Children	340,953	540,000	0
43522	Lunch Payments Adults	30,045	75,000	28,498
43523	Income from Breakfast	87,940	85,000	2,969
43525	A la Carte Sales	115,256	175,000	225,000
	Total Charges for Current Services	574,194	875,000	256,467
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	2,221	1,000	1,000
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	0	0	0
	Total Other Local Revenues	2,221	1,000	1,000
46000	<u>STATE OF TENNESSEE</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	16,734	0	0
46800	<u>Other State Revenue</u>			
46980	Other State Grants	0	0	0
46990	Other State Revenue	397	0	0
	Total State of Tennessee	17,131	0	0
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	1,063,615	1,035,000	1,700,000
47112	USDA-Commodities	133,059	0	0
47113	Breakfast	387,076	540,000	750,000
47114	USDA-Other	176,363	35,970	0
	Total Federal Government	1,760,113	1,610,970	2,450,000
	TOTAL ESTIMATED REVENUE	2,353,659	2,486,970	2,707,467
49000	<u>ESTIMATED OTHER SOURCES(NON-REVENUE)</u>			
49800	Transfer In	0	0	0
	TOTAL ESTIMATE OTHER SOURCES	0	0	0
	TOTAL ESTIMATED REVENUE AND OTHER SOURCE	2,353,659	2,486,970	2,707,467

Account No	Description	Actual 2022-2023	Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED EXPENDITURES</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	<u>Food Services</u>			
105	Supervisor/Director	32,503	37,000	38,500
119	Accountants/Bookkeeper	123,963	155,000	175,000
165	Cafeteria Personnel	490,032	657,000	675,000
189	Other Salaries & Wages	0	0	53,221
201	Social Security	43,571	64,948	72,042
204	State Retirement	69,507	100,522	111,500
207	Medical Insurance	48,000	135,000	145,000
307	Communication	3,118	3,500	4,200
336	Maint & Repair Services - Equipment	91,792	59,000	75,000
354	Transportation - Other than Students	4,251	5,000	5,000
355	Travel	3,501	4,000	3,000
399	Other Contracted Services	42,299	59,000	59,000
422	Food Supplies	848,662	1,213,000	1,150,000
422-SCA	Food Supplies-Supply Chain	78,612	0	0
452	Utilities	1,279	3,000	30,000
469	USDA-Commodities	133,059	0	0
499	Other Supplies and Materials	102,255	198,024	175,000
599	Other Charges	21,699	25,000	27,500
710	Food Service Equipment	12,750	180,500	450,000
	Total Food Service	2,150,853	2,899,494	3,248,963
	Total Estimated Expenditures	2,150,853	2,899,494	3,248,963
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	202,806	(412,524)	(541,496)
	Estimated Beginning Fund Balance July 1	1,091,080	1,293,886	1,173,886
	Estimated Ending Fund Balance June 30	1,293,886	881,362	632,390

500,000 OF FUND BALANCE BELONGS TO GPS FUND(141)

Hickman County Tennessee
General Debt Service Fund 151
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED REVENUES</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Taxes	87,373	85,582	0
40120	Trustee's Collection-Prior Year	1,780	3,000	2,000
40125	Trustee's Collection-Bankruptcy	18	100	100
40130	Circuit/Clerk & Master Coll-Prior Years	930	1,500	735
40140	Interest & Penalty	390	500	500
40161	Payments in lieu of Taxes-TVA	97	150	150
	Total County Property Taxes	90,588	90,832	3,485
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Taxes	1,820,400	1,700,000	250,000
40240	Wheel Tax	827,497	850,000	850,000
40270	Business Tax	1,390	1,300	1,300
	Total County Local Option Taxes	2,649,287	2,551,300	1,101,300
	Total Local Taxes	2,739,875	2,642,132	1,104,785
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	522,345	300,000	650,000
	Total Recurring Items	522,345	300,000	650,000
44500	<u>Nonrecurring Items</u>			
44990	Other Local Revenue	0	0	0
	Total Nonrecurring Items	0	0	0
	Total Other Local Revenues	522,345	300,000	650,000
46000	<u>STATE OF TENNESSEE</u>			
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing-TVA	6,312	6,312	6,431
	Total State of Tennessee	6,312	6,312	6,431
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
48130	Contributions	0	27,219	0
	Total Other Governments and Citizens Groups	0	27,219	0
	Total Estimated Revenues	3,268,532	2,975,663	1,761,216
49000	<u>ESTIMATED OTHER SOURCES</u>			
49200	Notes Issued	0	0	0
49800	Transfers In	487,998	296,975	608,373
	Total Estimated Other Sources	487,998	296,975	608,373
	Total Estimated Revenues and Other Sources	3,756,530	3,272,638	2,369,589
 <u>ESTIMATED EXPENDITURES</u>				
82100	<u>PRINCIPAL ON DEBT</u>			
82110	<u>General Government</u>			
602	Principal on Notes	128,353	133,707	139,554
612	Principal on Other Loans	427,000	443,780	459,000
	Total General Government	555,353	577,487	598,554
82120	<u>Highways and Streets</u>			
602	Principal on Notes	159,100	164,100	167,200
	Total Highways and Streets	159,100	164,100	167,200
82130	<u>Education</u>			
612	Principal on Other Loans	1,697,424	1,449,147	1,411,000
	Total Education	1,697,424	1,449,147	1,411,000
	Total Principal Payments	2,411,877	2,190,734	2,176,754
82200	<u>INTEREST ON DEBT</u>			
82210	<u>General Government</u>			
604	Interest on Notes	55,825	50,473	44,627
613	Interest on Other Loans	103,838	110,981	113,874
	Total General Government	159,663	161,454	158,501
82220	<u>Highway and Streets</u>			
604	Interest on Notes	36,093	32,875	28,891
	Total Highways and Streets	36,093	32,875	28,891

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
82230	<u>Education</u>			
613	Interest on other Loans	287,622	297,230	<u>376,651</u>
	Total Education	287,622	297,230	<u>376,651</u>
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>General Government</u>			
510	Trustees Commission	28,328	45,000	<u>45,000</u>
699	Other Debt Service	23,130	21,608	<u>19,099</u>
	Total General Government	51,458	66,608	<u>64,099</u>
82320	<u>Highway and Streets</u>			
699	Other Debt Service	0	0	<u>0</u>
	Total Highways and Streets	0	0	<u>0</u>
82330	<u>Education</u>			
699	Other Debt Service	54,177	47,578	<u>40,369</u>
	Total Education	54,177	47,578	<u>40,369</u>
	Total Interest Payments	589,013	605,745	<u>668,510</u>
	Total Principal and Interest Payments	3,000,890	2,796,479	<u>2,845,264</u>
99000	<u>OTHER USES</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	0	0	<u>0</u>
	Total Estimated Other Uses	0	0	<u>0</u>
	Total Estimated Expenditures and Other Uses	3,000,890	2,796,479	<u>2,845,264</u>
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures and Other Uses	755,640	476,159	<u>(475,675)</u>
	Estimated Beginning Fund Balance, July 1	3,283,713	4,039,353	<u>5,400,000</u>
	Fund Balance Audit Adjustment			
	Estimated Ending fund Balance, June 30	4,039,353	4,515,512	<u>4,924,325</u>

Hickman County, Tennessee
Solid Waste Disposal Fund 207
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
<u>ESTIMATED REVENUE</u>				
<u>OPERATING REVENUE</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Services Charges</u>			
43106	Commercial & Industrial Collection Charge	232,096	140,000	212,000
43107	Residential Waste Collection Charge	129,385	100,000	135,000
43110	Tipping Fees	78,485	50,000	50,000
43114	Solid Waste Disposal Fee	856,684	850,000	850,000
	Total Charges for Current Services	1,296,650	1,140,000	1,247,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	15,406	6,000	30,000
44120	Lease/Rentals	86,084	65,000	58,000
44145	Sale of Recycled Materials	108,266	100,000	150,000
44170	Miscellaneous Refunds	0	0	0
	Total Recurring Items	209,756	171,000	238,000
44500	<u>Non-Recurring Items</u>			
44530	Sale of Equipment	0	15,000	15,000
	Total Non-Recurring Items	0	15,000	15,000
	Total Other Local Revenues	209,756	186,000	253,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46170	Solid Waste Grants	0	0	0
46400	<u>Public Works Grants</u>			
46430	Litter Program	32,608	49,300	49,300
	Total Public Works Grants	32,608	49,300	49,300
46800	<u>Other State Revenues</u>			
46980	Other State Grants	1,866	0	0
46990	Other State Revenues	0	9,000	9,000
	Total Other State Revenues	1,866	9,000	9,000
	Total State of Tennessee	34,474	58,300	58,300
47000	<u>FEDERAL GOVERNMENT</u>			

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
47100	<u>Federal Through State</u>			
47230	Disaster Relief	33,594.00	0.00	0.00
47235	Homeland Security Grants	0	0	0
	Total Federal Through State	33,594	0	0
	Total Federal Government	33,594	0	0
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48140	Contracted Services	214,477	245,000	215,000
	Total Other Governments	214,477	245,000	215,000
49000	<u>Non-Revenue</u>			
49100	Bonds Issured	0	0	0
49700	Insurance Recovery	15,840	0	0
49800	Transfer In	0	0	0
	Total Estimated Revenues	1,804,791	1,629,300	1,773,300

ESTIMATED EXPENDITURES

55000 PUBLIC HEALTH AND WELFARE

55710 Sanitation Management

105	Supervisor/Director	61,687	63,007	66,157
106	Deputy(ies)	36,109	37,933	39,829
121	Data Processing Personnel	19,903	28,392	29,528
140	Salary Supplements	750	1,125	1,500
143	Equipment Operators	75,855	79,608	82,578
144	Equipment Operators-Heavy	40,647	41,868	80,000
149	Laborers	95,030	126,000	96,264
162	Clerical Personnel	33,007	34,360	36,078
169	Part-Time Personnel	107,852	124,817	131,058
186	Longevity Pay	11,300	11,700	12,100
187	Overtime Pay	16,730	20,000	21,000
201	Social Security	36,697	44,000	46,000
204	State Retirement	41,007	57,000	58,000
207	Medical Insurance	94,131	130,000	130,000
302	Advertising	0	2,500	2,000
307	Communication	3,910	8,000	5,900
309	Contracts with Government Agencies	6,239	10,000	0
317	Data Processing Services	3,495	7,200	7,918
318	Debt Collection Services	13,280	9,000	14,000
331	Legal Services	0	1,000	1,000
332	Legal Notices, Recording, and Court Cost	902	1,500	1,500
335	Maintenance and Repair Services - Buildings	14,652	15,000	30,000
336	Maintenance & Repair Services - Equipment	92,822	60,000	75,000
338	Maintenance & Repair Services - Vehicles	12,177	25,000	25,000
347	Pest Control	1,620	1,800	1,800

Account No.	Description	Original		
		Actual 2022-2023	Estimated 2023-2024	Estimated 2024-2025
348	Postal Charges	4,100	5,700	5,700
349	Printing, Stationery and Forms	630	2,000	2,000
351	Rentals	19,494	20,000	20,000
355	Travel	1,365	2,500	500
359	Disposal Fees	659,165	600,000	750,000
399	Other Contracted Services	3,873	5,000	10,000
410	Custodial Supplies	0	1,800	1,800
412	Diesel Fuel	70,700	95,000	95,000
415	Electricity	17,631	19,000	19,000
420	Fertilizer, Lime Chemicals and Seed	0	2,000	2,000
425	Gasoline	4,290	8,000	8,000
433	Lubricants	2,794	5,000	8,600
435	Office Supplies	2,605	4,000	4,000
436	Other Road Materials	881	5,000	5,000
446	Small Tools	1,546	2,000	2,000
450	Tires and Tubes	9,461	15,000	15,000
451	Uniforms	1,427	5,000	0
452	Utilities	12,842	18,000	18,000
462	Wire	0	7,000	8,230
463	Testing	779	15,000	15,000
499	Other Supplies and Materials	2,255	5,000	5,000
510	Trustees Commission	15,069	18,000	20,000
514	Depreciation	119,552	45,171	45,171
517	Surcharge	9,642	9,000	10,000
524	In Service/Staff Development	549	650	650
612	Principal on Other Loans	75,000	77,000	78,000
613	Interest on Other Loans	6,660	20,193	18,368
718	Motor Vehicles	0	0	0
719	Office Equipment	376	5,000	2,500
733	Solid Waste Equipment	3,000	0	0
791	Other Construction	4,800	15,000	15,000
	Total Sanitation Management	1,870,288	1,972,824	2,178,729
60000	<u>HIGHWAYS</u>			
64000	<u>Litter and Trash Collection</u>			
105	Supervisor/Director	25,265	25,900	25,900
429	Instructional Supply and Materials	12,325	12,325	12,325
599	Other Charges	9,270	11,075	11,075
	Total Litter and Trash Collection	46,860	49,300	49,300
90000	<u>CAPITAL PROJECTS</u>			
91140	<u>Public Health and Welfare Projects</u>			
799	Other Capital Outlay-Reserve	18,488	56,000	16,000
799-GRT	Other Capital Outlay-Grant	0	0	0
799-GRT1	Other Capital Outlay-Grant 1	0	0	0
799-LOAN	Other Capital Outlay-Loan	37,393	0	0
	Total Public Health and Welfare Projects	55,881	56,000	16,000

Account No.	Description	Actual 2022-2023	Original Estimated 2023-2024	Estimated 2024-2025
	Total Estimated Expenditures	1,973,029	2,078,124	<u>2,244,029</u>
	Excess of Estimated Revenue Over (under)			
	Estimated Expenditures	(168,238)	(448,824)	<u>(470,729)</u>
	Estimated Beginning Fund Balance July 1	1,153,795	985,557	<u>550,000</u>
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balance June 30	985,557	536,733	<u>79,271</u>

Fund balance is budgetary only. (full-accrual acct.)