THE 2022-2023 BUDGET

OF

HICKMAN COUNTY, TENNESSEE

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

FOR THE YEAR ENDING JUNE 30, 2023

HICKMAN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2023

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HICKMAN COUNTY, TENNESSEE
RESOLUTION NO. 22-20

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE ORGANIZATIONS OF HICKMAN COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, Tennessee Code Annotated, 5-9-109, authorizes the Hickman County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the Hickman County Legislative Body recognizes the various nonprofit charitable organizations providing services in Hickman County have a great need of funds to carry on their nonprofit charitable work; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Hickman County, Tennessee, assembled in regular session this 27th day of June, 2022, that:

SECTION 1: A total of Two Hundred and Eleven Thousand Five Hundred Dollars ($211,500.00) is hereby appropriated to nonprofit organizations in Hickman County as reflected below:

Other Non-Profits 101-56300-316	
Hickman County Senior Citizens	$ 10,000
Hickman County Chamber of Commerce	$ 25,000
Women Are Safe	$ 5,000
Davis House Child Advocacy Center	$ 10,000
Helping Hands	$ 5,000
Hickman Humane Society	$ 5,000
Shady Grove Community Center	$ 1,500
Total	**$61,500.00**

Fire Protection 101-58900-316	
Pleasantville Volunteer Fire Dept.	$ 10,000
East Hickman Volunteer Fire Dept.	$ 40,000
Hickman County Rescue Squad	$ 80,000
Bucksnort Fire	$ 10,000
Centerville Volunteer Fire (SCBA Fill Station)	$ 10,000
Totals	**$150,000.00**

Total of all Non-Profits $ 211,500.00

SECTION 2: All appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the nonprofit organization to which funds are appropriated shall file with the county clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of the such nonprofit organization in accordance with, Tennessee Code Annotated, 5-9-109(c).

2. That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Hickman County.

3. That it is the expressed interest of the County Commission of Hickman County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Tennessee Code Annotated, 5-9-109, and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

SECTION 3: This resolution shall take effect from and after its passage, and its provisions shall be in force from and after July 1, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

SPONSORS:

Mark McFarlin, Wayne Thomasson

Mark McFarlin, District 4 | **Michael Wayne Thomasson , District 3**

BOARD ACTION: 13 **Aye** 4 **Nay** 4 **Absent**

ADOPTED:

Mark A. Bentley

Mark Bentley, Chairman

Mark A. Bentley

Mark Bentley, County Mayor

ATTEST:

Casey Dorton, County Clerk

6/29/2022

COUNTY CLERK SEAL HICKMAN COUNTY

HICKMAN COUNTY, TENNESSEE
RESOLUTION 22-21

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HICKMAN COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1 2022 AND ENDING JUNE 20, 2023

SECTION 1: BE IT RESOLVED, by the Board of County Commissioners of Hickman, Tennessee, assembled in regular session on the 27th day of June, 2022 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Hickman County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the fiscal year beginning July 1, 2022 and ending June 30,2023 according to the following schedule:

GENERAL

51100	County Commission	55,869
51210	Board of Equalization	3,500
51220	Beer Board	1,000
51300	County Mayor	149,122
51400	County Attorney	20,000
51500	Election Commission(Including Voter Registration)	713,291
51600	Register of Deeds	178,083
51720	Planning	212,064
51800	County Building	394,788
51810	Other Facilities	403,000
51900	Other General Administration	124,643
51910	Preservation of Records	41,151
52100	Accounting and Budgeting	308,865
52300	Property Assessor's Office	297,787
52400	County Trustee's Office	249,043
52500	County Clerk's Office	314,651
53100	Circuit Court	330,698
53300	General Sessions Court	237,137
53310	General Sessions Judge	4,000
53400	Chancery Court	170,950
53700	Judicial Commissioners	60,465
53920	Courtroom Security	0
54110	Sheriff's Department	2,360,882
54160	Adm. Of Sexual Offender Registry	7,500
54210	Jail	1,594,675
54310	Fire Prevention and Control	15,550
54320	Rural Fire Protection	150,000

54410	Civil Defense	192,933
54420	Rescue Squad	0
54610	County Coroner/Medical Examiner	56,000
55110	Local Health Center	50,601
55130	Ambulance/Emergency Medical Services	2,411,072
55170	Alcohol and Drug Programs	22,276
55190	Other Local Health Services	209,150
55900	Other Public Health Services	6,244
56300	Senior Citizens Assistance	0
56500	Libraries	253,235
56700	Parks and Fair Boards	3,000
57100	Agriculture Extension Services	63,969
57500	Soil Conservation	33,210
58110	Tourism	1,200
58120	Industrial Development	74,773
58300	Veterans Service	39,450
58400	Other Charges	670,632
58600	Employee Benefits	3,238,199
58900	Miscellaneous	139,020
99100	Transfers to Other Funds	100,000
	Total General Fund	15,963,678

DRUG CONTROL FUND

54110	Sheriff's Department	85,000
	Total Drug Control Fund	85,000

ADEQUATE FACILITIES TAX FUND

51730	Adequate Facilities-Trustee Commission	2,600
91300	Public Safety Projects	150,000
99100	Transfers to Other Funds	280,000
	Total Adequate Facilities Fund	432,600

AMERICAN RESCUE PLAN ACT (SLFRF)

58837	American Rescue Plan Grant	595,000
	Total American Rescue Plan Fund	595,000

HIGHWAY/PUBLIC WORKS FUND

61000	Administration	243,962
62000	Highway and Bridge Maintenance	2,630,756
63100	Operation and Maintenance of Equipment	663,436
65000	Other Charges	120,500
66000	Employee Benefits	937,210
68000	Capital Outlay	2,504,000
99100	Transfers to Other Funds	143,655

Total Highway/Public Works Fund	7,243,519
GENERAL PURPOSE SCHOOL FUND	
71000 Instruction	
71100 Regular Instruction Program	15,319,463
71150 Alternative Instruction Program	238,087
71200 Special Education Program	3,329,017
71300 Vocational Education Program	1,179,844
72000 Support Services	
72110 Attendance	180,519
72120 Health Services	390,722
72130 Other Student Support	1,055,415
72210 Regular Instruction Program	1,421,957
72215 Alternative Instruction Program	0
72220 Special Education Program	125,050
72230 Vocational Education Program	114,679
72250 Technology	511,826
72290 Other Programs	35,000
72310 Board of Education	684,913
72320 Director of Schools	303,453
72410 Office of Principals	1,923,819
72510 Fiscal Services	50,000
72610 Operation of Plant	2,433,500
72620 Maintenance of Plant	1,424,070
72710 Transportation	2,405,422
72810 Central and Other	257,883
73000 Operation of Non-Instructional Services	
73100 Food Service	38,571
73300 Community Services	143,813
73400 Early Childhood Education	494,196
76000 Capital Outlay	
76100 Regular Capital Outlay	690,000
99100 Transfers Out	0
Total General Purpose School Fund	34,751,219
GENERAL CAFETERIA FUND	
73100 Food Services	2,336,000
Total Central Cafeteria Fund	2,336,000
GENERAL DEBT SERVICE FUND	
82110 Principal-General Government	555,355
82120 Principal-Highway and Streets	159,100
82130 Principal-Education	1,697,424
82210 Interest-General Government	191,309

82220	Interest-Highway and Streets	36,751
82230	Interest-Education	338,009
82310	Other-General Government	69,026
82330	Other-Education	54,591
99100	Transfers to Other Funds	0
	Total General Debt Service Fund	3,101,565

SOLID WASTE DISPOSAL FUND

55710	Sanitation Management	1,771,244
64000	Litter and Trash Collection	49,300
91140	Public Health and Welfare	56,000
		1,876,544

SECTION 2: BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 3: BE IT FURTHER RESOLVED, that the Typical School System Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), Carl Perkins Vocational Projects shall be approved for the separate projects within the fund by the Typical School System Board of Education.

SECTION 4: 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 Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and /or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

SECTION 5: BE IT FURTHER RESOLVED, that if any fee officials, enumerated in Tennessee Code Annotated, 8-22-101, operate under provisions of Tennessee Code Annotated, 8-22-104, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 6: BE IT FURTHER RESOLVED, that any amendment to the budget except for amendments to the budget for funds under supervision of the director of schools, shall be approved as provided in Tennessee Code Annotated, 5-9-407. The director of schools must receive approval of the Board of Education for transfers within each major category of the

budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one with each divisional or 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 7: BE IT FURTHER RESOLVED, that any amendment to the budget other than fund 141 and 143, shall be approved as provided in Tennessee Code Annotated, 5-21-112 and 5-21-113. One copy of each amendment shall be filed with the County clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 8: BE IT FURTHER RESOLVED, that an 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 for the fiscal year ending June 30, 2023. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 9: 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 fiscal year in which the expenditures is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to an approved by the State Director of Local Finance after its adoption as provided by Tennessee Code Annotated, 9-21-403.

SECTION 10: BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2022-2023 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund for which the loan is made. The loan shall be paid out of revenue from the funds for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes

shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2023.

SECTION 11: BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2021 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023 shall be apportioned to the various County Funds according to the subdivision of the taxy levy for the year 2021 and up to the amount appropriated in each category. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 12: BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect at the end of the fiscal year at June 30, 2023.

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

SECTION 14: BE IT FURTHER RESOLVED, that this Resolution shall take effect from and after its passage and it provisions shall be in force from and after July 1, 2022. This Resolution shall be spread upon the minutes of the Board of County Commissioners.

SPONSORS:

Mark McFarlin, District 4

Michael Wayne Thomasson, District 3

BOARD ACTION: 17 **Aye** Ø **Nay** Ø **Pass** 4 **Absent**

Mark Bentley, Chairman

Casey Dorton, County Clerk

6/29/22

COUNTY CLERK SEAL HICKMAN COUNTY

Mark Bentley, County Mayor

Hickman County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2023

Fund	Estimated Beginning Fund Balance 7/1/2022	Estimated Revenue	Transfers In	Estimated Total Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2023
General	6,500,000	13,554,244	35,000	20,089,244	15,863,678	100,000	15,963,678	4,125,566
Drug Control	108,000	53,500	0	161,500	85,000	0	85,000	76,500
Adequate Facilities Tax	880,000	260,000	0	1,140,000	152,600	280,000	432,600	707,400
American Rescue Plan(SLFRF)	2,445,647	2,446,127	0	4,891,774	595,000	0	595,000	4,296,774
Highway/Public Works	1,600,000	7,245,414	0	8,845,414	7,099,864	143,655	7,243,519	1,601,895
General Debt Service	3,200,000	2,509,737	488,655	6,198,392	3,101,565	0	3,101,565	3,096,827
General Purpose School	11,658,580	30,012,559	25,000	41,696,139	34,751,219	0	34,751,219	6,944,920
Central Cafeteria	507,546	2,336,000	0	2,843,546	2,336,000	0	2,336,000	507,546
Solid Waste Disposal	631,164	1,729,560	0	2,360,724	1,876,544	0	1,876,544	484,180
Totals	**27,530,937**	**60,147,141**	**548,655**	**88,226,733**	**65,861,470**	**523,655**	**66,385,125**	**21,841,608**

Hickman County, Tennessee

RESOLUTION NO. 22-22

TAX LEVY IN HICKMAN COUNTY, TENNEESEE
FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2022

SECTION 1: BE IT RESOLVED, by the Board of County Commissioners of Hickman County, Tennessee, assembled in regular session on this 27th day of June, 2022, that the combined property tax rate for Hickman County, Tennessee, for the fiscal year beginning on July 1, 2022, shall be $2.3324 on each $100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conforms to the following tax levies:

General	**$ 1.6724**
Highway/Public Works	**$ 0.0571**
General Purpose Schools	**$ 0.5866**
General Debt Service	**$ 0.0163**
Total	**$ 2.3324**

SECTION 2: BE IT FUTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General, Highway/Public Works, General Purpose School, and General Debt Service Funds on the basis of the 2022 tax rate.

SECTION 3: BE IT FURTHER RESOLVED, that all resolutions of the Hickman County Legislative Body which are in direct 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 added upon the minutes of the Board of County Commissioners of Hickman County, Tennessee.

SPONSORS:

Mark McFarlin

Mark McFarlin , District 4

Wayne Thomasson

Michael Wayne Thomasson, District 3

BOARD ACTION: 17 **Aye** Ø **Nay** 4 **Absent**

ADOPTED:

Mark A. Bentley

Mark Bentley, Chairman

ATTEST:

Mark A. Bentley

Casey Dorton, County Clerk

COUNTY CLERK SEAL HICKMAN COUNTY

6/29/22

*ATTACHMENT: Statement of Estimated Revenue from Current Property Taxes

Mark A. Bentley

Mark Bentley, County Mayor

Hickman County, Tennessee

Statement of Estimated revenue from Current Property Taxes

2022 Assessments Based Upon an Estimated

Assessed Value of $541,388,414

Fund	Proposed Tax Rate	Amount of Tax Levy	7.00% Reserve for Delinquency	Estimated Collection of Taxes
General	$1.6724	$ 9,054,180	$ 633,793	$8,420,387
Highway/Public Works	$0.0571	$ 309,133	$ 21,639	$ 287,493
General Purpose School	$0.5866	$ 3,175,784	$ 222,305	$2,953,479
General Debt Service	$0.0163	$ 88,246	$ 6,177	$ 82,069
Total	**$2.3324**	**$12,627,343**	**$ 883,914**	**$11,743,429**

Hickman County, Tennessee
General Fund 101
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	ESTIMATED REVENUES			
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Taxes	8,039,080	8,162,976	8,420,387
40120	Trustees Collection Prior Year	201,052	190,000	195,000
40125	Trustees Collection-Bankruptcy	2,413	1,000	4,000
40130	Clerk & Master Prior Years	145,547	100,000	116,000
40140	Interest and Penalty	43,315	40,000	40,000
40161	Payments in Lieu of Taxes TVA	8,858	8,500	9,000
40162	Payments in Lieu of Taxes-Loc Utilities	29,128	29,000	31,000
40163	Payments in Lieu of Taxes-Other	19,675	20,000	19,675
	Total County Property Taxes	8,489,068	8,551,476	8,835,062
40200	County Local Option Taxes			
40220	Hotel/Motel Tax	39,292	32,000	32,000
40250	Litigation Tax General	62,917	50,000	70,000
40260	Litigation Tax-Special Purpose	7,875	7,500	10,000
40266	Litigation Tax-Jail,Workhouse,Courthouse	57,081	50,000	65,000
40267	Litigation Tax-Victim Offender	3,656	3,000	3,000
40270	Business Tax	91,468	80,000	92,000
40275	Mixed Drink Tax	60	0	300
	Total County Local Option Taxes	262,349	222,500	272,300
40300	Statutory Local Taxes			
40320	Bank Excise Tax	26,146	26,000	30,000
40330	Wholesale Beer Tax	247,795	242,000	230,000
40390	Other Statutory Local Taxes	4,380	5,000	4,400
	Total Local Option Taxes	278,321	273,000	264,400
	TOTAL LOCAL TAXES	9,029,738	9,046,976	9,371,762
41000	LICENSES AND PERMITS			
41100	Licenses			
41140	Cable TV Franchise	49,197	48,000	49,000
41500	Permits			
41510	Beer Permits	3,610	3,500	3,500
41520	Building Permits	100,536	100,000	100,000
	TOTAL LICENSES AND PERMITS	153,343	151,500	152,500
42000	FINES FORFEITURES AND PENALTIES			

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
42100	Circuit Court			
42110	Fines	5,174	4,200	4,200
42120	Officers Cost	3,174	3,200	2,500
42141	Drug Court Fees	653	600	650
42150	Jail Fees	867	1,000	700
42180	DUI Treatment Fines	285	300	350
42190	Data Entry Fee-Circuit Court	364	300	300
	Total Circuit Court	10,517	9,600	8,700
42200	Criminal Court			
42280	DUI Treatment Fines	524	400	400
	Total Criminal Court	524	400	400
42300	General Sessions Court			
42310	Fines	8,394	7,000	8,000
42320	Officers Cost	23,248	22,000	23,000
42330	Game and Fish Fines	421	300	300
42341	Drug Court Fees	2,001	2,000	1,600
42350	Jail Fees	6,884	7,000	6,500
42380	DUI Treatment Fines	2,565	2,000	2,000
42390	Data Entry Fee-General Sessions	8,563	7,500	9,500
	Total General Sessions Court	52,076	47,800	50,900
42400	Juvenile Court			
42410	Fines	0	0	0
42490	Data Entry Fee-Juvenile Court	0	0	0
	Total Juvenile Court	0	0	0
42500	Chancery Court			
42520	Officers Costs	982	1,000	1,500
42530	Data Entry Fee-Chancery Court	3,566	2,500	3,000
	Total Chancery Court	4,548	3,500	4,500
42800	Judicial District Drug Program			
42871	Courtroom Security Fee	10,479	10,000	8,000
	Total Judicial District Drug Program	10,479	10,000	8,000
42900	Other Fines, Forfeitures, and Seizures			
42910	Proceeds from Confiscated Property	1,834	3,000	1,800
42990	Other Fines, Forfeitures, and Penalties	4,988	1,500	1,500
	Total Other Fines, Forfeitures and Seizures	6,822	4,500	3,300

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	TOTAL FINES, FORFEITURES AND PENALTIES	84,966	75,800	75,800
43000	CHARGES FOR CURRENT SERVICES			
43100	General Services			
43102	Other Employee Benefit Charges/Contrib	34,954	32,000	25,000
43120	Patient Charges	1,105,921	1,200,000	1,200,000
	Total Charges for General Services	1,140,875	1,232,000	1,225,000
43300	Fees			
43350	Copy Fees	2,354	1,500	1,700
43350-LIB	Copy Fees-Library	4,141	3,500	5,000
43360	Library Fees	170	150	800
43365	Archives and Records Management Fees	11,533	10,000	12,000
43370	Telephone Commissions	43,820	45,000	25,000
43392	Data Processing Fees Register	13,474	12,500	14,000
43393	Probation Fees	1,312	1,000	1,300
43394	Data Processing Fees-Sheriff	76	150	150
43395	Sexual Offenders Registration Fees-Sheriff	4,770	7,500	5,500
43396	Data Processing Fee-County Clerk	627	500	600
43399	Vehicle Insurance Coverage and Reinstatement F	1,115	1,000	1,000
	Total Charges for Fees	83,392	82,800	67,050
	TOTAL CHARGES FOR CURRENT SERVICES	1,224,267	1,314,800	1,292,050
44000	OTHER LOCAL REVENUES			
44100	Recurring items			
44110	Investment Income	1,678	0	1,000
44110-LIB	Investment Income-Library	4,459	1,500	1,500
44120	Lease/Rentals	4,609	5,000	5,000
44131	Commissary Sales	15,029	14,000	15,000
44170	Miscellaneous Refunds	272,098	12,000	12,000
	Total Recurring Items	297,873	32,500	34,500
44500	Nonrecurring Items			
44530	Sale of Equipment	11,310	0	0
44530-AMB	Sale of Equipment-Ambulance Service	14,800	0	0
44540	Sale of Property	3,896	0	0
44570	Contributions and Gifts	0	0	0
44570-AMB	Contributions and Gifts-Ambulance Service	1,000	0	0
44570-LIB	Contributions and Gifts-Library	4,091	2,500	2,500
44990	Other Local Revenue	0	0	0
44990-LIB	Other Local Revenue-Library	0	1,000	0
	Total Nonrecurring Items	35,097	3,500	2,500
	TOTAL OTHER LOCAL REVENUES	332,970	36,000	37,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
45000	FEES RECEIVED FROM COUNTY OFFICALS			
45100	Excess Fees			
45160	Juvenile Court Clerk	0	5,000	0
45500	Fees in Lieu of Salary			
45510	County Clerk	273,401	250,000	260,000
45520	Circuit Court Clerk	20,715	20,000	18,000
45540	General Sessions Court Clerk	123,405	100,000	140,000
45550	Clerk & Master	98,730	85,000	100,000
45560	Juvenile Court Clerk	6,693	0	6,700
45580	Register	158,485	143,000	165,000
45590	Sheriff	21,004	20,000	20,000
45610	Trustee	421,615	410,000	422,000
	TOTAL FEES RECEIVED FROM COUNTY OFFIC	1,124,048	1,033,000	1,131,700
46000	STATE OF TENNESSEE			
46100	General Government Grants			
46110	Juvenile Service Program	9,000	9,000	9,000
46175	On-Behalf Contributions for OPEB	0	0	0
	Total General Government Grants	9,000	9,000	9,000
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	22,400	25,500	29,000
46290	Other Public Safety Grants	0	0	0
	Total Public Safety Grants	22,400	25,500	29,000
46300	Health and Welfare Grants			
46310	Health Department Programs	293,157	301,373	295,190
46390	Other Health and Welfare Grants	0	0	0
	Total Health and Welfare Grants	293,157	301,373	295,190
46800	Other State Revenues			
46820	Income Tax	21,576	10,000	10,000
46830	Beer Tax	18,369	18,000	18,000
46835	Vehicle Certificates of Title Fees	7,290	7,000	7,000
46840	Alcoholic Beverage Tax	93,242	90,000	93,000
46851	State Revenue Sharing-TVA	557,369	600,000	554,000
46852	State Revenue Sharing-Telecommunications	66,248	60,000	60,000
46855	State Shared Sports Gaming	7,777	0	1,800
46915	Contracted Prisoner Boarding	136,110	150,000	100,000
46960	Registrar's Salary Supplement	15,164	16,164	15,164
46980	Other State Grants	7,223	0	160,000
46980-DA	Other State Grants-Direct Appropriations	870,734	0	0
46980-ADP	Other State Grants-Archive ADP Grant	0	0	0
46980-LIB	Other State Grants-Library	2,834	21,025	4,551

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
46990	Other State Revenues	7,126	7,000	7,000
	Total Other State Revenues	1,811,062	979,189	1,030,515
	TOTAL STATE OF TENNESSEE	2,135,619	1,315,062	1,363,705
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47230	Disaster Relief	21,668	0	0
47235	Homeland Security Grants	42,224	41,710	39,727
47235-TSEE	Homeland Security Grants-Traffic Safety Enforcem	4,998	0	0
47301-CRF	COVID-19 Grant-Coronavirus Relief Fund	339,350	0	0
47305-LIB	COVID-19 Grant-Coronavirus Relief Fund	4,550		0
47306-CAG	COVID-19 Grant-Coronavirus Relief Fund	3,450		0
47590	Other Federal Through State	0	0	0
47990	Other Direct Federal Revenue	0	0	0
	Total Federal Through State	416,240	41,710	39,727
47600	DIRECT FEDERAL REVENUE			
47901	COVID-19 Grant(CESF Video Arraignment)	0	0	0
47990	Other Direct Federal	0	0	0
	Total Direct Federal	0	0	0
	TOTAL FEDERAL GOVERNMENT	416,240	41,710	39,727
48000	OTHER GOVERNMENTS AND CITIZEN GROUPS			
48100	Other Governments			
48130	Contributions	44,000	47,000	45,000
48900	Other			
48990-LIB	Other	0		
	Total Other Governments	44,000	47,000	45,000
48600	Citizens Groups			
48610	Donations	0	0	0
48610-AMB	Donation-Ambulance Service	1,200	0	0
48610-HOSP	Donations-Ascension St. Thomas Hickman	5,000	5,000	5,000
48610-LIB	Donations-Library	0	0	0
	Total Citizen Groups	6,200	5,000	5,000
	TOTAL OTHER GOVERNMENTS AND CITIZEN (	50,200	52,000	50,000
	TOTAL ESIMATED REVENUES	14,551,391	13,066,848	13,514,244
49000	ESTIMATED OTHER SOURCES (NON-REVENUE)			
49700	Insurance Recovery	166,200	40,000	40,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
49800	Transfers In	33,870	35,000	35,000
	TOTAL ESTIMATED OTHER SOURCES (NON-R	200,070	75,000	75,000
	TOTAL ESTIMATED REVENUES AND OTHER S	14,751,461	13,141,848	13,589,244
	ESTIMATED EXPENDITURES			
51000	GENERAL ADMINISTRATION			
51100	County Commission			
191	Board and Committee Members Fees	50,400	50,400	36,400
215	On-behalf Payments to OPEB	0	0	0
301	Accounting Services	0	1,500	1,500
305	Audit Services	9,876	10,000	10,469
332	Legal Notices, Recording and Court Cost	4,975	4,500	5,000
355	Travel	461	2,500	2,500
51210	Board of Equalization			
191	Board and Committee Members Fees	2,550	3,500	3,500
51220	Beer Board			
533	Criminal Investigation of Applicants	116	1,000	1,000
	Total County Commission	68,378	73,400	60,369
51300	County Mayor			
101	County Official	93,170	93,172	99,787
140	Salary Supplement	0	1,500	2,250
161	Secretary	31,154	32,100	33,385
186	Longevity	0	0	500
332	Legal Notices, Rec & Court Cost	357	1,200	1,200
355	Travel	528	4,000	3,000
399	Other Contracted Services	4,765	5,000	5,000
399-DA	Other Contracted Services-Direct Approp. Grant	7,750	15,500	0
435	Office Supplies	1,025	1,000	1,500
508	Premiums on Corp Surety Bonds	0	0	0
524	In-Service/Staff Development	1,226	1,500	1,500
719	Office Equipment	200	1,000	1,000
	Total County Mayor	140,175	155,972	149,122
51400	County Attorney			
331	Legal Services	7,451	10,000	15,000
599	Other Charges(Deductibles)	0	5,000	5,000
	Total County Attorney	7,451	15,000	20,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
51500	Election Commission			
101	County Official	72,602	72,601	77,756
106	Deputy	29,815	31,871	33,146
169	Part-Time Personnel	16,895	17,000	18,000
186	Longevity Pay	0	0	0
192	Election Commission	4,160	5,400	5,400
193	Election Workers	43,917	10,000	55,000
317	Data Processing Services	3,502	4,500	4,500
332	Legal Notices, Rec and Court Costs	815	1,000	1,500
337	Maint and Repair-Office Equip	0	1,500	1,500
349	Printing Stationary and Forms	4,688	3,000	4,000
351	Rentals	1,100	1,000	1,500
355	Travel	1,697	3,000	3,000
399	Other Contracted Services	16,420	25,000	25,000
435	Office Supplies	1,619	4,000	4,000
508	Premiums on Surety Bond	0	100	0
719	Office Equipment	3,146	4,000	4,000
790	Other Equipment	0	0	474,989
	Total Election Commission	200,376	183,972	713,291
51600	Register of Deeds			
101	County Official	80,668	80,668	86,395
106	Deputy	30,953	31,893	33,169
140	Salary Supplement	1,762	3,375	3,750
162	Clerical Personnel	25,451	26,224	27,797
186	Longevity Pay	1,300	1,400	1,500
317	Data Processing Services	12,187	16,000	16,000
332	Legal Notices, Recording and Court Costs	0	22	22
337	Maint and Repair Services	1,164	2,500	2,500
355	Travel	964	1,500	2,000
399	Other Contracted Services	0	0	200
435	Office Supplies	1,124	1,500	2,000
508	Premiums on Surety Bond	0	0	0
524	In-Service/Staff Development	580	750	750
719	Office Equipment	0	2,000	2,000
	Total Register of Deeds	156,153	167,832	178,083
51720	Planning			
105	Supervisor/Director	56,292	58,001	62,000
106	Deputy(s)	33,231	34,240	35,610
162	Clerical Personnel	24,307	25,773	26,804
186	Longevity Pay	700	800	900
191	Board and Committee Member Fees	2,050	3,900	3,900
196	In-Service Training	750	2,500	2,500
312	Contracts with Private Agencies	11,875	13,500	16,000
317	Data Processing Service	2,398	2,700	2,700
331	Legal Services	10,595	5,000	8,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
332	Legal Notices, Recording & Court Costs	1,217	5,000	5,000
338	Maint and Repair Services-Vehicle	3,796	2,000	2,000
349	Printing, Stationary, and Forms	1,086	1,200	1,200
355	Travel	0	1,500	1,500
399	Other Contracted Services	8,375	21,500	35,000
425	Gasoline	1,811	3,000	3,500
435	Office Supplies	559	950	950
499	Other Supplies and Materials	669	800	800
508	Premiums on Surety Bond	0	0	0
524	In-Service/Staff Development	1,149	1,500	1,500
718	Motor Vehicles	0	0	0
719	Office Equipment	1,113	2,200	2,200
791	Other Construction	0	0	0
	Total Planning	161,973	186,064	212,064
51800	County Buildings			
105	Facility Supervisor	51,890	53,466	50,000
166	Custodial Personnel	25,871	26,719	27,788
167	Maintenance Personnel	0	0	45,000
169	Part-Time Personnel	1,138	13,000	13,000
186	Longevity Pay	0	0	0
335	Maint and Repair-buildings	305,625	190,000	210,000
335-ADA	Maint and Repair-buildings(ADA)	1,537	3,000	3,000
336	Maint and Repair-equipment	0	10,000	10,000
338	Maint and Repair-vehicle	0	3,000	3,000
355	Travel	118	500	500
410	Custodial Supplies	11,804	20,000	20,000
425	Gasoline	1,882	7,500	7,500
435	Office Supplies	0	1,000	1,000
451	Uniforms	2,481	3,000	3,000
599	Other Charges	84	1,000	1,000
718	Motor Vehicles	0	0	0
	Total County Buildings	402,430	332,185	394,788
51810	Other Facilities			
307	Communication	164,529	140,000	140,000
347	Pest Control	6,500	7,000	7,000
359	Disposal Fee	22	1,000	1,000
415	Electricity	134,606	175,000	175,000
452	Utilities	90,257	105,000	80,000
	Total Other Facilities	395,914	428,000	403,000
51900	Other General Administration			
189	Other Salaries and Wages	79,181	82,349	85,643
334	Maintenance Agreements	16,573	14,000	9,000
336	Maintenance and Repair-Equipment	6,999	9,000	2,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
355	Travel	31	500	400
399	Other Contracted Services	1,758	9,000	4,000
435	Office Supplies	0	500	800
499	Other Supplies and Materials	325	500	800
524	In-Service/Staff Development	0	500	0
719	Office Equipment	0	5,000	22,000
790	Other Equipment	12,957	0	0
790-DA	Other Equipment-Direct Appropriations	20,000	0	0
	Total Other General Administration	137,824	121,349	124,643
51910	Preservation of Records			
140	Salary Supplement	1,500	1,500	1,500
162	Clerical Personnel	29,461	30,356	31,571
186	Longevity Pay	2,300	2,400	2,500
355	Travel	68	150	150
399	Other Contracted Services	2,035	4,200	4,000
435	Office Supplies	321	350	550
499	Other Supplies and Materials	359	400	680
499-ADP	Other Supplies and Materials	0	0	0
524	In-Service/Staff Development	185	180	100
599	Other Charges	169	300	100
	Total Preservation of Records	36,398	39,836	41,151
	Total General Administration	1,707,072	1,703,610	2,296,511
52000	FINANCE			
52100	Accounting and Budgeting			
101	Administrative Officer	80,668	80,668	86,395
103	Assistants	44,654	46,010	45,000
119	Accounts/Bookkeepers	115,445	120,375	125,190
140	Salary Supplement	8,625	9,000	6,375
186	Longevity Pay	4,600	5,500	3,200
317	Data Processing Services	18,275	19,500	21,005
332	Legal Notices Rec Court Costs	6,603	4,300	4,300
349	Printing Stationary Forms	3,231	5,500	5,500
355	Travel	34	2,300	2,100
399	Other Contracted Services	1,709	3,000	3,000
435	Office Supplies	2,327	3,500	3,500
508	Surety Bond	0	300	300
524	In-Service/Staff Development	650	800	1,000
719	Office Equipment	1,941	2,000	2,000
	Total Accounting and Budgeting	288,762	302,753	308,865
52300	Property Assessor Office			
101	County Official	80,668	80,668	86,395
106	Deputy	42,857	41,891	0

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
135	Assessment Personnel	32,672	31,462	0
140	Salary Supplement	2,762	4,750	4,000
162	Clerical Personnel	34,753	33,466	121,092
186	Longevity Pay	2,300	2,400	500
187	Overtime Pay(Re-appraisal)	0	0	0
187-RA	Overtime Pay(Re-appraisal)	0	5,000	0
312	Contracts with Private Agencies	3,939	10,000	10,000
317	Data Processing Services	30,704	33,000	36,300
332	Legal Notices	52	200	200
337	Maint and Repair-Office Equipment	375	1,000	1,000
338	Maint and Repair-Vehicle	803	1,500	1,500
349	Printing Stationary Forms	1,053	1,500	1,900
349-RA	Printing Stationary Forms(Re-appraisal)	0	3,500	0
355	Travel	933	3,000	3,000
399	Other Contracted Services	3,220	4,000	5,000
425	Gasoline	846	2,500	3,000
435	Office Supplies	1,345	3,500	3,500
524	In-Service/Staff Development	1,050	2,400	2,400
599	Other Charges	0	0	4,000
599-RA	Other Charges(Re-appraisal)	0	7,500	0
599-PY	Other Charges-PY Reappraisal Carryover	0	0	9,000
718	Motor Vehicles	0	0	0
719	Office Equipment	9,423	5,000	5,000
	Total Property Assessor's Office	249,755	278,237	297,787
52400	County Trustee's Office			
101	County Official	80,668	80,668	86,395
106	Deputy	32,920	33,920	35,277
121	Data Processing Personnel	26,282	27,081	28,165
140	Salary Supplement	2,887	4,875	5,250
162	Clerical Personnel	29,691	30,592	31,816
169	Part-time Personnel	6,760	11,200	11,650
186	Longevity Pay	1,700	1,900	2,600
317	Data Processing Services	11,890	13,000	14,000
332	Legal Notices, Recording and Court Costs	88	350	400
349	Printing Stationary Forms	4,378	5,000	6,500
355	Travel	901	2,200	2,200
399	Other Contracted Services	1,489	2,000	3,325
435	Office Supplies	2,791	3,000	3,500
508	Surety Bond	0	0	13,365
524	In-Service/Staff Development	680	1,600	1,600
719	Office Equipment	5,499	3,000	3,000
	Total Trustees Office	208,624	220,386	249,043
52500	County Clerk Office			
101	County Official	80,668	80,668	86,395
106	Deputy	31,475	32,431	33,729

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
140	Salary Supplement	7,387	9,000	7,500
161	Secretary	30,002	30,913	32,150
162	Clerical Personnel	85,838	88,502	92,042
169	Part-Time Personnel	15,766	15,000	15,000
186	Longevity Pay	6,500	7,400	7,900
317	Data Processing Services	25,197	25,000	28,535
355	Travel	2,046	2,500	4,000
435	Office Supplies	3,325	3,750	3,000
524	In-Service/Staff Development	1,160	1,100	1,400
719	Office Equipment	2,024	2,500	3,000
	Total County Clerk	291,388	298,764	314,651
	Total Finance	1,038,529	1,100,140	1,170,346
53000	ADMINISTRATION OF JUSTICE			
53100	Circuit Court			
101	County Official	80,668	80,668	86,395
106	Deputies	156,628	142,224	147,914
169	Part-time Personnel	7,336	10,000	10,000
186	Longevity Pay	7,800	5,400	5,800
188	Bonus Payments	0	0	0
189	Other Salaries and Wages	26,928	30,000	31,201
194	Jury & Witness Fees	1,132	5,000	6,500
317	Data Processing Services	21,038	22,102	23,688
332	Legal Notices, Recording & Court Costs	269	600	600
337	Maint and Repair Services - Equipment	1,773	3,000	3,500
355	Travel	0	100	100
399	Other Contracted Services	800	0	800
435	Office Supplies	4,656	6,000	6,000
508	Premiums on Corporate Surety Bonds	100	250	200
719	Office Equipment	4,006	7,000	8,000
	Total Circuit Court	313,134	312,344	330,698
53300	General Sessions Court			
102	Judge	117,673	119,085	123,848
123	Guidance Personnel	55,271	56,950	59,228
161	Secretary	22,719	23,409	25,409
169	Part-time Personnel	1,959	8,352	8,352
186	Longevity Pay	2,800	3,000	3,200
355	Travel	0	3,000	3,000
399	Other Contracted Services	493	6,600	6,600
432	Library Books	1,464	1,400	1,750
435	Office Supplies	1,320	1,750	1,750
524	In-Service/Staff Development	475	1,500	1,500
719	Office Equipment	2,041	2,500	2,500
	Total General Sessions Court	206,215	227,546	237,137

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
53310	General Sessions Judge			
102	Judge	528	2,300	2,300
355	Travel	0	1,000	1,000
524	In-Service/Staff Development	275	700	700
	Total General Sessions Judge	803	4,000	4,000
53400	Chancery Court			
101	County Official	80,668	80,668	86,395
103	Assistant	30,635	31,565	29,572
106	Deputy	24,336	27,081	25,480
186	Longevity Pay	2,500	3,300	3,100
188	Bonus Payments	1,000	0	0
317	Data Processing Services	13,736	14,453	15,403
332	Legal Notices, Recording & Court Costs	0	1,500	1,500
355	Travel	0	1,500	1,500
435	Office Supplies	3,694	6,000	6,000
508	Premiums of Corporate Surety Bonds	0	0	0
719	Office Equipment	0	1,000	2,000
	Total Chancery Court	156,569	167,067	170,950
53700	Judicial Commissioners			
169	Part-time Personnel	11,989	15,426	16,198
186	Longevity	900	1,000	1,100
189	Other Salaries & Wages	37,706	34,006	35,707
196	In-Service Training	0	1,250	1,250
355	Travel	1,544	5,000	5,000
435	Office Supplies	480	700	700
524	In-Service/Staff Development	225	150	150
599	Other Charges	340	360	360
	Total Judicial Commissioners	53,184	57,892	60,465
53920	Courtroom Security			
431	Law Enforcement Supplies	0	0	0
499	Other Supplies and Materials	868	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
	Total Courtroom Security	868	0	0
	Total Administration of Justice	730,773	768,849	803,250
54000	PUBLIC SAFETY			

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
54110	Sheriff's Department			
101	County Official	88,735	88,735	95,035
103	Assistant	38,311	38,368	39,903
106	Deputies	882,229	945,320	981,914
106-SEC	Deputies (Courtroom Security)	90,141	90,275	98,614
119	Accounts/Bookkeepers	36,397	36,451	37,910
140	Salary Supplements	23,900	27,000	27,000
148	Dispatchers and Radio Operators	273,051	287,376	320,000
169-SEC	Part-time Personnel	14,811	46,000	46,000
186	Longevity Pay	19,500	23,200	19,900
187	Overtime Pay	47,700	45,000	60,000
187-TSEE	Overtime Pay-Tennessee Safety Environment &	0	0	0
188	Bonus Payments	0	0	31,000
189-SRO	Other Salaries and Wages(SRO)	204,306	204,759	221,606
302	Advertising	0	200	500
307	Communication	35,078	15,000	15,000
312	Contracts with Private Agencies	0	2,000	5,000
317	Data Processing Services	17,529	20,000	25,000
331	Legal Services	64	200	200
332	Legal Notices, Recording & Court Costs	0	0	0
336	Maint and Repair Services - Equipment	0	4,000	4,000
338	Maint and Repair Services - Vehicles	47,212	50,000	65,000
348	Postal Charges	297	300	300
355	Travel	5,886	6,000	10,000
355-SRO	Travel (SRO)	0	0	5,000
399	Other Contracted Service	1,941	2,500	0
412	Diesel Fuel	732	1,000	2,000
425	Gasoline	69,020	80,000	92,000
431	Law Enforcement Supplies	37,830	45,000	45,000
431-SRO	Law Enforcement Supplies-SRO	4,400	5,000	5,000
431-TSEE	Law Enforcement Supplies-TN Safety Environmen	4,997	0	0
435	Office Supplies	8,135	8,000	8,000
450	Tires and Tubes	9,483	16,000	20,000
451	Uniforms	14,697	15,000	15,000
508	Premiums on Corporate Surety Bonds	0	0	0
524	In-Service/Staff Development	7,642	25,000	25,000
524-SRO	In-Service/Staff Development-SRO	377	5,000	5,000
599	Other Charges	0	0	5,000
718	Motor Vehicles	99,913	100,000	25,000
719	Office Equipment	3,581	5,000	5,000
	Total Sheriffs Department	2,087,895	2,237,684	2,360,882
54160	Administration Of Sexual Offender Registry			
435	Office Supplies	1,300	5,000	1,000
599	Other Charges	0	599	3,000
719	Office Equipment	4,725	2,000	3,500
	Total Administration Of Sexual Offender Registry	6,025	7,599	7,500

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
54210	Jail			
160	Guards	580,870	652,614	721,000
186	Longevity Pay	5,000	6,900	6,200
187	Overtime Pay	20,012	12,500	20,000
188	Bonus Payment	0	0	21,000
189	Other Salaries and Wages	11,660	11,866	15,475
331	Legal Services	0	0	0
340	Medical and Dental Services	213,915	250,000	250,000
355	Travel	0	1,500	5,000
399	Other Contracted Service	116,624	125,000	135,000
410	Custodial Supplies	19,025	20,000	25,000
413	Drugs & Medical Supplies	20,793	30,000	40,000
422	Food Supplies	192,000	195,000	280,000
431	Law Enforcement Supplies	4,506	5,000	5,000
435	Office Supplies	2,548	5,000	5,000
441	Prisoners Clothing	2,741	3,000	4,000
451	Uniforms	4,777	8,000	8,000
499	Other Supplies and Materials	6,885	10,000	15,000
524	In-Service/Staff Development	200	1,000	5,000
709	Data Processing Equipment	11,074	12,000	29,000
719	Office Equipment	4,424	5,000	5,000
	Total Jail	1,217,054	1,354,380	1,594,675
54310	Fire Prevention and Control			
309	Contracts with Gov Agen	2,000	2,000	2,000
429	Instructional Supplies and Materials	0	3,550	1,000
524	In-Service/Staff Development	5,891	10,000	10,000
790	Other Equipment	0	0	2,550
	Total Fire Prevention and Control	7,891	15,550	15,550
54320	Rural Fire Protection			
316	Contributions	0	0	150,000
	Total Rural Fire Prevention	0	0	150,000
54410	Civil Defense			
105	Supervisor/Director	62,448	62,541	66,293
169	Part-time Personnel	0	0	5,000
186	Longevity Pay	0	0	0
187	Overtime Pay	0	0	5,000
189	Other Salaries and Wages	37,906	39,057	45,000
320	Dues and Memberships	645	750	1,000
330	Operating Lease Payment	3,400	3,400	3,400
336	Maint and Repair Services - Equipment	3,537	4,500	5,000
338	Maint and Repair Services - Vehicles	7,343	10,000	12,000
355	Travel	0	1,000	1,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
399	Other Contracted Services	690	4,000	4,500
412	Diesel	653	4,000	4,000
425	Gasoline	4,165	7,000	10,000
435	Office Supplies	962	1,000	1,000
442	Propane Gas	0	3,000	3,000
451	Uniforms	646	1,000	1,000
499	Other Supplies and Materials	12,374	11,860	9,690
508	Premiums on Corporate Surety Bonds	0	50	50
524	In-Service/Staff Development	555	1,000	2,000
599	Other Charges	8	1,000	1,000
708	Communication Equipment	4,635	7,000	12,000
718	Motor Vehicles	14,403	0	0
718-DA	Motor Vehicles-Direct Appropriations Grant	5,000	0	0
790	Other Equipment	1,306	1,000	1,000
	Total Civil Defense	160,676	163,158	192,933
54420	Rescue Squad			
316	Contributions	25,000	35,000	0
515	Liability Claims	9,495	0	0
	Total Rescue Squad	34,495	35,000	0
54610	County Coroner			
131	Medical Personnel	4,750	5,000	5,000
341	Pauper Burials	0	1,000	1,000
399	Other Contracted Services	66,300	50,000	50,000
508	Premiums on Corporate Surety Bonds	0	0	0
	Total County Coroner	71,050	56,000	56,000
	Total Public Safety	3,585,086	3,869,371	4,377,540
55000	PUBLIC HEALTH AND WELFARE			
55110	Local Health Center			
316	Contributions	19,056	39,031	39,031
335	Maintenance and Repair Service-Building	1,797	1,000	1,000
399	Other Contracted Services	0	6,100	6,100
435	Office Supplies	36	1,520	1,520
499	Other Supplies & Materials	0	2,250	2,250
599	Other Charges	598	700	700
599-PPI	Other Charges	0	0	0
	Total Local Health Center	21,487	50,601	50,601
55130	Ambulance/Emergency Medical Services			
105	Supervisor/Director	59,744	59,833	64,620
131	Medical Personnel	828,023	1,075,666	1,220,252
169	Part-time Personnel	109,294	140,000	150,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
186	Longevity	13,900	16,700	20,000
187	Overtime Pay	355,700	402,339	418,000
199	Other Per Diem & Fees	22	3,000	3,000
320	Dues and Memberships	965	1,200	1,200
335	Maint & Repair Services - Building	1,627	2,000	2,000
336	Maint & Repair Services - Equipment	1,035	8,000	8,000
338	Maint & Repair Services - Vehicles	82,734	40,000	50,000
355	Travel	954	3,500	3,000
399	Other Contracted Services	172,028	190,000	190,000
410	Custodial Supplies	2,347	3,000	3,000
412	Diesel Fuel	6,207	15,000	18,000
413	Drugs and Medical Supplies	54,656	60,000	65,000
413-DONAT	Drugs and Medical Supplies(EMR Donation)	0	1,200	0
413-CRF	Drugs and Medical Supplies-Coronavirus Relief	111,916	0	0
413-PHAR	Drugs and Medical Supplies(Pharmecuticals)	27,860	35,000	35,000
425	Gasoline	30,084	66,082	70,000
435	Office Supplies	2,458	3,000	3,000
450	Tires and Tubes	5,626	10,000	12,000
451	Uniforms	8,359	15,000	15,000
499	Other Supplies and Materials	21,085	7,000	7,000
524	In-Service/Staff Development	14,066	20,000	20,000
599-HHS	Other Charges-HHS Grant	25,723	0	0
718	Motor Vehicle	0	0	0
718-CRF	Motor Vehicle-Coronavirus Relief Fund	181,313	0	0
719	Office Equipment	1,433	3,000	3,000
790	Other Equipment	0	30,000	30,000
	Total Ambulance/Emergency Medical Serv	2,119,159	2,210,520	2,411,072
55170	Alcohol and Drug Programs			
111	Probation Officer	11,360	11,731	12,200
201	Social Security	0	780	780
355	Travel	0	1,000	796
435	Office Supplies	256	1,265	1,000
599	Other Charges	3,289	7,500	7,500
	Total Alcohol and Drug Programs	14,905	22,276	22,276
55190	Other Local Health Services			
131	Medical Personnel	137,119	154,563	130,147
163	Educational Assistants	58,537	58,537	61,053
188	Bonus Payments	0	0	0
349	Printing, Stationery, and Forms	0	100	100
355	Travel	6,413	15,000	15,000
399	Other Contracted Services	0	100	100
499	Other Supplies and Materials	0	2,500	2,500
506	Liability Insurance	194	250	250
599-TOBG	Other Charges (Tobacco Grant)	0	0	0

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	Total Other Local Health Services	202,263	231,050	209,150
55900	Other Public Health Services			
599-ENV	Other Charges (Environment Grant)	20,000	0	0
599-HOSP	Other Charges (Hospital Donation)	5,000	5,000	5,000
599-TOBG	Other Charges(Tobacco Grant)	1,952	4,743	1,244
	Total Other Public Health Services	26,952	9,743	6,244
	Total Public Health & Welfare	2,384,766	2,524,190	2,699,343
56000	SOCIAL, CULTURAL AND RECREATIONAL SERVICES			
56300	Senior Citizens Assistance			
316	Contributions	10,000	10,000	0
316-DA	Contributions	4,000	0	0
	Total Senior Citizens Assistance	14,000	10,000	0
56500	Libraries			
103	Assistants	108,002	111,282	115,735
129	Librarians	38,208	39,368	40,943
186	Longevity	4,100	4,700	5,400
189	Other Salaries and Wages	12,605	13,897	19,453
317	Data Processing Services	3,235	3,600	3,600
320	Dues & Memberships	60	750	750
335	Maint & Repair Services Buildings	595	3,000	3,000
348	Postal Charges	1,006	1,000	1,000
355	Travel	0	2,000	2,000
399	Other Contracted Services	14,838	17,854	17,854
432	Library Books & Media	5,499	5,500	5,500
435	Office Supplies	5,335	7,000	7,000
452	Utilities	5,354	6,000	6,000
499	Other Supplies & Materials	702	1,000	1,000
524	In-Service/Staff Development	214	1,000	1,000
599	Other Charges	16,633	15,000	15,000
599-LIB	Other Charges-LIB	2,171	0	0
599-PS	Other Charges-PS	10,996	0	0
790	Other Equipment	0	8,000	8,000
790-DA	Other Equipment-Direct Appropriations Grant	3,734	0	0
799	Other Capital Outlay	0	0	0
799-DA	Other Capital Outlay-Direct Appropriations Grant	11,236	0	0
	Total Estimated Expenditures	244,523	240,951	253,235
56700	Parks and Fair Boards			
316	Contributions	0	0	3,000
	Total Senior Citizens Assistance	0	0	3,000

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	Total Social, Cultural and Recreational	258,523	250,951	256,235
57000	AGRICULTURE AND NATURAL RESOURCES			
57100	Agriculture Extension Service			
316	Contributions	53,480	58,748	60,594
320	Dues and Memberships	230	350	350
355	Travel	0	900	900
410	Custodial Supplies	122	125	125
435	Office Supplies	0	1,000	1,000
719	Office Equipment	0	1,000	1,000
	Total Agriculture Extension Services	53,832	62,123	63,969
57500	Soil Conservation			
161	Secretary	23,716	28,439	24,960
186	Longevity	600	700	700
399	Other Contracted Services	5,000	5,000	5,000
599	Other Charges	2,550	2,550	2,550
	Total Soil Conservation	31,866	36,689	33,210
	Total Agriculture and Natural Resources	85,698	98,812	97,179
58000	OTHER GENERAL GOVERNMENT			
58110	Tourism			
316	Contributions	0	1,200	1,200
707	Building Improvements	0	0	0
	Total Tourism	0	1,200	1,200
58120	Industrial Development (Vision 21)			
105	Supervisor/Director	58,829	58,917	63,000
316	Contributions	12,294	12,294	11,773
	Total Industrial Development	71,123	71,211	74,773
58190	Other Economic and Community Development			
351	Rentals	0	0	0
599	Other Charges	0	0	0
	Total Other Economic and Community Developme	0	0	0
58300	Veterans Services			
105	Supervisor/Director	31,154	31,201	32,450
169	Part-time Personnel	0	0	0
338	Maint & Repair Services - Vehicles	415	500	500
338-SC	Maint & Repair Services - Vehicles(South Central)	36	500	0

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
351	Rentals	3,400	3,600	3,600
355	Travel	0	300	300
399	Other Contracted Service	449	450	450
425	Gasoline	630	750	750
425-SC	Gasoline (SCHRA)	227	500	0
435	Office Supplies	159	200	200
599	Other Charges	957	1,000	1,000
599-SC	Other Charges (SCHRA)	0	1,000	0
719	Office Equipment	0	200	200
	Total Veterans Services	37,427	40,201	39,450
58400	Other Charges			
506	Liability Insurance	290,698	297,000	300,632
510	Trustees Commission	205,935	210,000	210,000
513	Workers Comp	125,281	160,000	160,000
	Total Other Charges	621,914	667,000	670,632
58600	Employee Benefits			
201	Social Security	453,196	516,127	537,000
204	State Retirement	638,967	700,068	728,000
206	Life Insurance	43,292	53,000	53,000
207	Medical Insurance	1,677,268	1,898,199	1,898,199
210	Unemployment Comp	5,602	20,000	22,000
399	Other Contracted Services	0	5,500	0
	Total Employees Benefits	2,818,325	3,192,894	3,238,199
58836	CESF Video Arraignment	0	0	0
	Total CESF Video Arraignment	0	0	0
58900	Miscellaneous			
309	Contracts with Government Agencies	12,920	12,920	12,920
316	Contributions	86,000	108,000	60,000
316-DA	Contributions-Direct Appropriations Grant	153,222	0	0
320	Dues and Memberships	13,746	15,000	16,100
348	Postal Charges	41,555	45,000	45,000
351	Rentals	0	2,500	2,500
399	Other Contracted Services	0	0	0
509-DA	Refunds	0	0	0
599	Other Charges	1,719	2,500	2,500
	Total Miscellaneous	309,162	185,920	139,020
	Total Other General Government	3,857,951	4,158,426	4,163,274

For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	Total Estimated Expenditures	13,648,398	14,474,349	15,863,678
99000	OTHER USES			
91190	Other General Government Projects			
706-DA	Building Construction	0	0	0
	Total Estimated General Administration Projects	0	0	0
91200	Highway & Street Capital Projects			
713	Highway Construction	19,590	0	0
	Total Estimated Highway & Street Capital Projects	19,590	0	0
99000	ESTIMATED OTHER USES			
99100	Transfers Out			
590	Transfers to Other Funds	107,777	100,000	100,000
590-DA	Transfers to Other Funds	360,000	0	0
	Total Estimated Other Uses	467,777	100,000	100,000
	Total Estimated Expenditures and other uses	14,135,765	14,574,349	15,963,678
	Excess of Estimated Revenue and Other Sources over (under) Estimated Expenditures and Othe	**615,695**	**(1,432,501)**	**(2,374,434)**
	Estimated Begin Fund Balance July 1	**5,237,699**	**5,853,394**	**6,500,000**
	Estimated Ending Fund Balance June 30	**5,853,394**	**4,420,893**	**4,125,566**

Hickman County, Tennessee
Drug Control Fund 122
Statement of Proposed Operations
for the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	ESTIMATED REVENUES			
42000	FINES, FORFIETURES AND PENALTIES			
42100	Circuit Court			
42140	Drug Control Fines	2,930	2,500	2,500
42141	Drug Control Fees	0	0	0
42300	General Sessions Court			
42340	Drug Control Fines	6,812	6,000	6,000
42341	Drug Control Fees	0	0	0
	Total Fines, Forfeitures and Penalties	9,742	8,500	8,500
42900	OTHER FINES, FORFEITURES AND PENALTIES			
42910	Proceeds from Confiscated Property	58,136	45,000	45,000
	Total Other Fines, Forfeitures, and Penalties	58,136	45,000	45,000
44000	OTHER LOCAL REVENUES			
44500	Nonrecurring Items			
44530	Sale of Equipment	1,000	0	0
	Total Other Local Revenues	1,000	0	0
	Total Estimated Revenue	68,878	53,500	53,500
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	68,878	53,500	53,500
	ESTIMATED EXPENDITURES			
54110	SHERIFF'S DEPARTMENT			
355	Travel	0	0	0
431	Law Enforcement Supplies	0	0	0
524	Inservice	0	0	0
599	Other Charges	10,000	10,000	10,000
716	Law Enforcement Equipment	0	0	0
718	Motor Vehicles	0	0	75,000
	Total Estimated Expenditures	10,000	10,000	85,000
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	58,878	43,500	(31,500)
	Estimated Beginning Fund Balance July 1	99,773	158,651	108,000
	Estimated Ending Fund Balance June 30	158,651	202,151	76,500

Hickman County, Tennessee
Adequate Facilities Tax Fund 125
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	ESTIMATED REVENUES			
40200	COUNTY LOCAL OPTION TAXES			
40285	Adequate Facilities/Development Tax	246,779	280,000	260,000
	Total Local Option Taxes	246,779	280,000	260,000
	Total Revenues	246,779	280,000	260,000
	ESTIMATED EXPENDITURES			
50000	GENERAL COUNTY OPERATIONS			
51730	Building			
509	Refunds	0	0	0
510	Trustee's Commission	2,468	2,500	2,600
	Total Building	2,468	2,500	2,600
90000	CAPITAL PROJECTS			
91300	Educational Capital Project			
799	Other Capital Outlay	0	0	150,000
	Total Public Safety Projects	0	0	150,000
99100	TRANSFERS OUT			
590	Transfers to Other Funds	0	280,000	280,000
	Total Transfers Out	0	280,000	280,000
	Total Estimated Expenditures	2,468	282,500	432,600
	Excess of Estimated Revenue and Other Sources over/under Estimated Expendit	244,311	(2,500)	(172,600)
	Estimated Beginning Fund Balance July	658,288	902,599	880,000
	Estimated Ending Fund Balance June 3(	902,599	900,099	707,400

Hickman County, Tennessee
American Rescue Plan Act (SLFRF) 127
Statement of Proposed Operations
for the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	ESTIMATED REVENUES			
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Investment Income	0	0	480
	Total Recurring Items	0	0	480
47000	FEDERAL GOVERNMENT			
47600	Direct Federal Revenue			
47902	American Rescue Plan Act Grant#7(SLFRF)	0	0	2,445,647
	Total Direct Federal Revenue	0	0	2,445,647
	Total Estimated Revenue	0	0	2,446,127
	ESTIMATED EXPENDITURES			
58837	AMERICAN RESCUE PLAN ACT GRANT#7			
188	Bonus Payments	0	0	550,000
201	Social Security	0	0	20,000
204	Pensions	0	0	25,000
	Total Estimated Expenditures	0	0	595,000
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	0	0	1,851,127
	Estimated Beginning Fund Balance July 1	0	0	2,445,647
	Estimated Ending Fund Balance June 30	0	0	4,296,774

Hickman County, Tennessee
Highway/Public Works Fund 131
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
	ESTIMATED REVENUES			
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Taxes	275,401	287,140	287,493
40120	Trustee's Collection Prior Year	6,794	12,930	12,930
40125	Trustee's Collection Bankruptcy	81	0	0
40130	Circuit/Clerk & Master Coll Prior Years	4,920	7,000	7,000
40140	Interest and Penalty	1,469	2,260	2,260
40161	Payments in Lieu of Taxes TVA	303	350	350
40200	County Local Option Taxes			
40270	Business Tax	3,131	3,500	3,500
40280	Mineral Severance Tax	66,653	85,000	85,000
	Total Local Taxes	358,752	398,180	398,533
43100	General Service Charge			
43102	Other Employee Benefit Charges/Contributions	5,454	4,825	0
	Total General Services Charge	5,454	4,825	0
43000	CHARGES FOR CURRENT SERVICES			
43380	Vending Machines Collections	1,387	2,600	2,600
	Total Charges for Current Services	1,387	2,600	2,600
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44145	Sale of Recycled Materials	1,258	4,500	5,500
44170	Miscellaneous Refunds	7,281	0	0
44500	Nonrecurring Items			
44530	Sale of Equipment	12,350	100,000	150,000
	Total Other Local Revenues	20,889	104,500	155,500
46000	STATE OF TENNESSEE			
46400	Public Works Grants			
46410	Bridge Program	500,221	1,851,368	1,851,368
46420	State Aid Program	358,450	659,455	659,455
46851	State Revenue Sharing TVA	19,094	22,000	22,000
46920	Gasoline and Motor Fuel Tax	2,636,694	2,617,836	2,836,818
46930	Petroleum Special Tax	17,815	19,140	19,140
46980	Other State Grants	6,843	0	0
	Total State of Tennessee	3,539,117	5,169,799	5,388,781
47000	FEDERAL GOVERNMENT			

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
47100	Federal Through State			
47230	Disaster Relief	108,177	200,000	500,000
47301-CRF	COVID-19 Grant # 1	35,748	0	0
47600	Direct Federal Revenue			
47990	Other Direct Federal Revenue	0	300,000	800,000
	Total Federal Government	143,925	500,000	1,300,000
48000	OTHER GOVERNMENTS AND CITIZENS GROUP			
48100	Other Governments			
48120	Paving and Maintenance	4,615	0	0
48600	Citizens Groups			
48610	Donations	500	0	0
	Total Other Governments	5,115	0	0
	Total Estimated Revenue	4,074,639	6,179,904	7,245,414
49000	OTHER SOURCES (NON-REVENUE)			
49700	Insurance Recovery	1,086	0	0
49800	Transfers In	367,777	0	0
	Total Other Sources (Non-Revenue)	368,863	0	0
	Total Estimated Revenues and Other Sources	4,443,502	6,179,904	7,245,414
	ESTIMATED EXPENDITURES			
61000	ADMINISTRATION			
101	County Official/Administrative Officer	88,735	88,735	95,035
140	Salary Supplement	2,062	4,500	4,500
161	Secretary	37,327	39,960	43,784
162	Clerical Personnel	0	0	30,160
169	Part-time Personnel	17,470	33,950	21,558
187	Overtime Pay	2,547	4,500	5,500
188	Bonus Payment	0	0	0
191	Board and Committee Members Fees	16,800	16,800	16,800
316	Contributions	500	500	500
317	Data Processing Services	0	400	400
320	Dues and Memberships	3,875	3,875	3,875
332	Legal Notices, Recording and Court Costs	364	400	1,000
348	Postal Charges	0	300	300
355	Travel	590	2,500	1,500
399	Other Contracted Services	8,113	8,200	8,500
435	Office Supplies	251	1,050	1,050
508	Premiums on Corporate Surety Bonds	0	2,000	2,000
524	In-Service/Staff Developement	150	2,500	2,500
719	Office Equipment	0	10,000	5,000
	Total Administration	178,784	220,170	243,962

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
62000	HIGHWAY AND BRIDGE MAINTENANCE			
140	Salary Supplements	1,500	1,500	1,500
141	Foremen	223,564	293,761	293,761
143	Equipment Operators	307,015	375,495	375,495
149	Laborers	242,705	302,230	315,000
187	Overtime Pay	32,765	50,000	50,000
188	Bonus Payment	0	0	0
323	Explosive and Drilling Services	0	2,000	2,000
403	Asphalt-Cold Mix	33,811	75,000	100,000
405	Asphalt-Liquid	95,448	450,000	550,000
409	Crushed Stone	120,266	400,000	750,000
426	General Construction Materials	1,858	15,000	25,000
436	Other Road Supplies	32,585	45,000	55,000
438	Pipe	22,555	30,000	70,000
443	Road Signs	8,773	18,000	18,000
444	Salt	0	5,000	5,000
446	Small Tools	2,113	8,000	5,000
455	Wood Products	1,247	5,000	5,000
468	Chemical	4,800	10,000	10,000
	Total Highway and Bridge Maintenance	1,131,005	2,085,986	2,630,756
63100	OPERATION AND MAINTENANCE OF EQUIPMENT			
141	Foremen	37,815	39,992	42,176
142	Mechanic(s)	29,270	31,860	32,760
187	Overtime Pay	5,018	5,000	5,000
188	Bonus Payments	0	0	0
329	Laundry Services	11,401	12,000	12,000
412	Diesel Fuel	92,609	150,000	200,000
418	Equipment and Machinery Parts	77,471	150,000	150,000
424	Garage Supplies	39,046	50,000	75,000
425	Gasoline	15,818	38,500	45,000
433	Lubricants	12,169	20,000	25,000
450	Tires and Tubes	54,409	50,000	75,000
599	Other Charges	100	1,500	1,500
	Total Operation and Maintenance of Equip	375,126	548,852	663,436
65000	OTHER CHARGES			
307	Communication	3,141	7,500	7,500
331	Legal Services	0	3,500	3,500
415	Electricity	4,400	8,000	8,000
454	Water and Sewer	4,001	6,500	6,500
505	Judgments	0	0	0
506	Liability Insurance	47,858	60,000	60,000
510	Trustees Commission	32,741	35,000	35,000
	Total Other Charges	92,141	120,500	120,500
66000	EMPLOYEE BENEFITS			
201	Social Security	74,902	114,600	114,600

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
204	State Retirement	106,360	145,000	145,000
205	Employee and Dependent Insurance	351,107	506,375	506,375
210	Unemployment Compensation	7,026	17,000	17,000
513	Worker's Compensation Insurance	117,948	146,735	146,735
599	Other Charges	1,811	7,500	7,500
	Total Employees Benefits	659,154	937,210	937,210
68000	CAPITAL OUTLAY			
705	Bridge Construction	603,046	1,600,000	1,600,000
708	Communication Equipment	985	4,000	4,000
713	Highway Construction	725,205	750,000	750,000
714	Highway Equipment	209,048	75,000	100,000
718	Motor Vehicles	30,765	35,000	35,000
791	Other Construction	3,536	15,000	15,000
	Total Capital Outlay	1,572,585	2,479,000	2,504,000
	Total Estimated Expenditures	4,008,795	6,391,718	7,099,864
99000	OTHER USES			
99100	Transfers Out			
590	Transfers to Other Funds	128,264	121,088	143,655
	Total Other Uses	128,264	121,088	143,655
	Total Estimated Expenditures and Other Uses	4,137,059	6,512,806	7,243,519
	Excess of Estimated Revenue Over (Under) Estimated Expenditures and Other Uses	306,443	(332,902)	1,895
	Estimated Beginning Fund Balance July 1	1,550,627	1,857,070	1,600,000
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balance June 30	1,857,070	1,524,168	1,601,895

Hickman County, Tennessee
General Purpose School Fund 141
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
	ESTIMATED REVENUES			
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Taxes	3,180,080	2,953,439	2,953,480
40120	Trustee's Collection - Prior Year	78,477	80,000	80,000
40125	Trustee's Collection - Bankruptcy	940		0
40130	Circuit/Clerk & Master Collections - Prior Years	56,812	45,000	45,000
40140	Interest and Penalty	16,975	21,000	21,000
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	County Local Option Taxes			
40210	Local Option Sales Tax	2,368,452	2,100,000	2,350,000
40270	Business Tax	36,153	30,000	30,000
40300	Statutory Local Taxes			
40320	Bank Excise Tax	0	0	0
40350	Interstate Telecommunication Tax	0	0	0
	Total Local Taxes	5,747,384	5,239,439	5,489,480
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	1,644	1,300	1,300
	Total Licenses and Permits	1,644	1,300	1,300
43000	Charges for Current Services			
43500	Education Charges			
43513	Tuition - Summer School	0	0	0
43517	Tuition - Other	3,500	2,000	2,000
43570	Receipts from Individual Schools	15,182	30,000	30,000
43582	Community Service Fees Adults	161	200	200
	Total Charges for Current Services	18,843	32,200	32,200
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	46,247	0	0
44120	Lease/Rentals	70	1,000	10,000
44170	Miscellaneous Refunds	43,933	30,000	30,000
44500	Nonrecurring Items			
44512	Gain on Retirement of Debt (Gasb 54)	571,666	0	0
44530	Sale of Equipment	12,423	10,000	15,000
44560	Damages Recovered from Individuals	1,594	3,000	3,000
44570	Contributions and Gifts	10,251	15,000	15,000
44990	Other Local Revenues	0	0	0

Account No	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
	Total Other Local Revenues	686,184	59,000	73,000
	Total Local Revenue	6,454,055	5,331,939	5,595,980
46000	State of Tennessee			
46175	On-Behalf Contributions for OPEB	63,957	0	35,000
46500	State Education Funds			
46511	Basic Education Program	22,435,322	22,770,000	23,031,000
46515	Early Childhood Education	416,355	417,796	417,796
46520	School Food Service	20,886	22,000	22,000
46550	Driver Education	2,030	10,000	5,000
46590	Other State Education Funds	475,087	240,000	240,000
46591	Coordinated School Health	90,000	90,000	90,000
46594	Family Resource Centers	59,223	59,223	59,223
46610	Career Ladder Program	51,545	50,000	45,000
46640	Vocational Equipment	0	0	0
46800	Other State Revenues			
46851	State Revenue Sharing - TVA	220,483	240,000	240,000
46980	Other State Grants	0	0	0
46981	Safe Schools	86,386	86,560	86,560
46990	Other State Revenues	5,046	15,000	15,000
	Total State of Tennessee	23,926,320	24,000,579	24,286,579
47000	Federal Government			
47100	Federal Through State			
47304	COVID-19-Grant # 4	165,814	0	0
47590	Other Federal Through State	100,375	0	0
47600	Direct Federal Revenue			
47640	ROTC Reimbursement	76,591	70,000	70,000
	Total Federal Government	342,780	70,000	70,000
48000	Other Governments and Citizens Groups			
48990	Other	26,900	0	50,000
48990-GG	Other	0	0	0
	Total Other Governments and Citizens Groups	26,900	0	50,000
	Total Estimated Revenues	30,750,055	29,402,518	30,002,559
49000	OTHER SOURCES (NON-REVENUE)			
49700	Insurance Recovery	97,337	10,000	10,000
49800	Transfers In	22,336	25,000	25,000
	Total Other Sources	119,673	35,000	35,000
	Total Estimated Revenues & Other Sources	30,869,728	29,437,518	30,037,559

ESTIMATED EXPENDITURES

Account No	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
71000	Instruction			
71100	Regular Instruction Program			
116	Teachers	8,586,527	9,505,579	9,840,000
117	Career Ladder Program	45,000	50,000	50,000
128	Homebound Teachers	0	12,000	12,000
140	Salary Supplements	303,545	319,317	335,602
163	Educational Assistants	381,060	300,000	324,240
189	Other Salaries and Wages	216,095	400,000	412,120
198	Non-Certified Substitute Teachers	113,024	150,000	185,000
201	Social Security	707,917	821,373	853,661
204	State Retirement	749,881	1,167,735	1,000,000
207	Medical Insurance	1,395,542	1,442,000	1,870,840
215	On-behalf Payments to OPEB	16,404	0	0
336	Maint and Repair Service - Equipment	8,000	16,000	16,000
399	Other Contracted Services	59,938	85,000	85,000
429	Instructional Supplies and Materials	124,413	120,000	125,000
449	Textbooks	355,290	100,000	100,000
499	Other Supplies and Materials	15,239	10,000	10,000
722	Regular Instructional Equipment	36,000	100,000	100,000
	Total Instructional Program	13,113,875	14,599,004	15,319,463
71150	Alternative Instruction Program			
116	Teachers	70,817	112,000	150,000
163	Educational Assistants	17,982	19,000	20,535
201	Social Security	5,565	10,022	13,046
204	State Retirement	13,620	14,449	17,906
207	Medical Insurance	17,580	23,700	31,600
355	Travel	0	0	2,500
429	Instructional Supplies and Materials	0	500	1,000
499	Other Supplies and Materials	425	1,000	1,500
	Total Alternative Schools	125,989	180,671	238,087
71200	Special Education Program			
116	Teachers	1,524,603	1,625,000	1,695,000
124	Psychological Personnel	62,790	64,000	68,000
128	Homebound Teachers	24,262	23,000	24,175
163	Educational Assistants	229,074	317,143	342,768
171	Speech Pathologist	186,945	214,878	225,858
201	Social Security	148,680	171,668	180,219
204	State Retirement	227,122	223,814	216,805
207	Medical Insurance	317,398	329,600	336,192
399	Other Contracted Services	180,346	225,000	240,000
	Total Special Educational Program	2,901,220	3,194,103	3,329,017
71300	Career and Technical Education Program			
116	Teachers	697,470	770,000	770,000
140	Supplements	12,000	12,000	12,000
198	Non-Certified Substitute Teachers	12,608	15,000	20,000

Account No	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
201	Social Security	54,020	60,971	61,353
204	State Retirement	80,126	86,255	70,380
207	Medical Insurance	94,328	104,030	106,111
399	Other Contracted Services	14,810	15,000	15,000
429	Instructional Supplies and Materials	0	0	0
449	Text Books	0	100,000	75,000
499	Other Supplies and Materials	12,797	15,000	20,000
599	Other Charges	0	0	0
730	Vocational Instruction Equipment	15,060	32,000	30,000
	Total Vocational Education Program	993,219	1,210,256	1,179,844
	Total Instruction	17,134,303	19,184,034	20,066,411
72000	Support Services			
72110	Attendance			
105	Supervisor/Director	73,000	77,000	79,240
162	Clerical Personnel	800	0	0
189	Other Salaries & Wages	31,500	36,894	34,150
201	Social Security	8,034	8,713	8,674
204	State Retirement	10,862	12,563	11,339
207	Medical Insurance	11,088	15,800	16,116
355	Travel	1,772	5,000	3,000
399	Other Contracted Services	12,000	17,000	20,000
499	Other Supplies and Materials	2,387	2,000	2,000
524	In Service/Staff Development	0	1,000	1,000
719	Office Equipment	0	0	5,000
	Total Attendance	151,443	175,970	180,519
72120	Health Services			
105	Supervisor/Director	6,400	0	0
131	Medical Personnel	177,829	153,612	134,462
189	Other Salaries & Wages	93,069	105,833	120,000
201	Social security	20,803	19,847	19,467
204	State Retirement	27,268	28,616	28,111
207	Medical Insurance	31,180	49,100	50,082
355	Travel	3,589	3,500	5,000
399	Other Contracted Services	2,836	4,000	4,000
413	Drugs and Medical Supplies	4,251	4,500	4,500
499	Other Supplies and Materials	2,531	3,000	3,000
524	Inservice	1,113	2,000	3,000
599	Other Charges	1,100	2,000	9,100
735	Health Equipment	6,984	10,000	10,000
	Total Health Service	378,953	386,008	390,722
72130	Other Student Support			
123	Guidance Personnel	567,635	590,000	620,149
189	Other Salaries and Wages	80,760	82,560	85,440
201	Social Security	48,104	51,451	53,978

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
204	State Retirement	65,590	74,183	70,559
207	Medical Insurance	65,000	66,950	68,289
322	Evaluating and Testing	6,655	40,000	40,000
344	Payments to Schools - Other	80,000	80,000	80,000
355	Travel	2,343	3,000	5,000
399	Other Contracted Services	23,000	25,000	25,000
499	Other Supplies and Materials	3,998	4,000	4,000
524	Inservice	0	3,000	3,000
	Total Other Student Support	943,085	1,020,144	1,055,415
72210	Regular Instruction Program			
105	Supervisor/Director	71,070	71,970	79,600
129	Librarians	395,670	430,000	451,973
161	Secretary(s)	200,206	200,000	216,160
162	Clerical Personnel	188,370	200,000	216,160
189	Other Salaries and Wages	0	20,000	19,500
201	Social Security	60,931	70,531	75,230
204	State Retirement	86,046	101,693	98,339
207	Medical Insurance	153,288	162,740	165,995
336	Maint and Repair Services - Equipment	0	2,500	4,000
355	Travel	791	5,000	5,000
399	Other Contracted Services	12,733	15,000	16,000
432	Library Books and Media	6,360	4,000	8,000
499	Other Supplies and Materials	675	3,600	4,000
524	In-Service/Staff Development	25	2,000	2,000
722	Regular Instruction Equipment	0	8,000	10,000
790	Other Equipment	41,606	50,000	50,000
	Total Regular Instruction Program	1,217,771	1,347,034	1,421,957
72215	Alternative Instruction Program			
355	Travel	0	0	0
	Total Alternative Instruction Program	0	0	0
72220	Special Education Program			
105	Supervisor/Director	75,035	76,691	76,000
189	Other Salaries and Wages	1,350	5,000	5,000
196	In-Service Training	1,415	3,500	2,000
201	Social Security	5,822	6,517	6,350
204	State Retirement	8,844	9,397	8,300
207	Medical Insurance	7,680	7,900	7,900
336	Maint and Repair Services - Equipment	2,786	5,000	5,000
355	Travel	5,774	7,500	7,500
524	In-Service Training	0	0	7,000
	Total Special Education Program	108,706	121,505	125,050
72230	Career and Technical Education Program			
105	Supervisor/Director	79,520	81,320	83,960
189	Other Salaries and Wages	0	0	0

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
201	Social Security	6,011	6,221	6,423
204	State Retirement	7,976	8,970	8,396
207	Medical Insurance	7,680	7,900	7,900
307	Communication	0	0	0
336	Maint and Repair Services - Equipment	1,220	3,000	3,000
355	Travel	988	2,000	2,000
499	Other Supplies and Materials	703	3,000	3,000
	Total Vocational Education Program	104,098	112,411	114,679
72250	Technology			
105	Supervisor	60,000	63,000	68,300
189	Other Salaries and Wages	4,485	7,000	10,000
201	Social Security	4,697	5,355	5,990
204	State Retirement	7,394	8,312	8,636
207	Medical Insurance	7,900	7,900	7,900
336	Maint and Repair Services - Equipment	2,969	4,000	10,000
350	Internet Connectivity	0	80,000	100,000
355	Travel	0	2,000	2,000
399	Other Contracted Services	154,031	75,000	100,000
499	Other Supplies and Materials	1,413	2,000	2,000
722	Regular Instruction Equipment	67,308	85,000	197,000
	Total Technology	310,197	339,567	511,826
72290	Other Programs			
215	On-Behalf Payments for OPEB	63,957	35,000	35,000
	Total Other Programs	63,957	35,000	35,000
72310	Board of Education			
191	Board and Committee Members Fees	7,365	13,000	13,000
196	In-Service Training	400	12,000	12,000
201	Social Security	518	1,913	1,913
305	Audit Services	27,500	35,000	35,000
320	Dues and Memberships	17,975	32,000	32,000
331	Legal Services	18,850	40,000	40,000
399	Other Contracted Services	0	0	5,000
506	Liability Insurance	68,610	150,000	145,000
510	Trustees Commission	128,476	125,000	140,000
513	Workers Compensation Insurance	155,576	250,000	250,000
534	Refund to Applicant for Criminal Investigation	0	1,000	1,000
599	Other Charges	9,447	10,000	10,000
	Total Board of Education	434,717	669,913	684,913
72320	Director of Schools			
101	County Official/Administrative Officer	110,000	113,000	115,000
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	88,273	90,000	96,800
201	Social Security	15,030	15,606	16,279
204	State Retirement	23,526	22,501	23,472

Account No	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
207	Medical Insurance	11,900	12,257	12,502
307	Communication	750	3,000	3,000
336	Maint and Repair Services - Equipment	16,172	20,000	20,000
348	Postal Charges	0	1,000	1,000
355	Travel	1,258	3,400	3,400
399	Other Contracted Service	3,050	5,000	5,000
435	Office Supplies	1,410	2,500	2,500
499	Other Supplies and Materials	1,065	3,500	3,500
599	Other Charges	18,162	0	0
	Total Office of the Superintendent	291,596	292,764	303,453
72410	Office of the Principal			
104	Principals	617,005	721,600	750,000
139	Assistant Principals	416,336	500,000	525,000
189	Other Salaries and Wages	0	75,000	90,000
201	Social Security	76,921	99,190	104,423
204	State Retirement	122,110	143,015	136,500
207	Medical Insurance	97,276	145,780	148,696
348	Postal Charges	1,600	1,600	1,600
355	Travel	3,500	3,600	3,600
399	Other Contracted Services	160,078	164,000	164,000
	Total Office of the Principal	1,494,826	1,853,785	1,923,819
72510	Fiscal Services			
399	Other Contracted Services	43,306	45,000	50,000
	Total Fiscal Services	43,306	45,000	50,000
72610	Operation of Plant			
307	Communication	46,030	50,000	50,000
399	Other Contracted Services	609,652	710,000	750,000
410	Custodial Supplies	33,306	35,000	35,000
415	Electricity	749,184	915,000	950,000
434	Natural Gas	100,525	165,000	200,000
454	Water and Sewer	198,618	245,000	245,000
499	Other Supplies and Materials	1,023	3,500	3,500
501	Boiler Insurance	5,755	8,000	10,000
502	Building and Contents Insurance	160,744	180,000	190,000
720	Plant Operation Equipment	82,111	69,000	0
	Total Operation of Plant	1,986,948	2,380,500	2,433,500
72620	Maintenance of Plant			
105	Supervisor/Director	63,000	63,788	68,300
161	Secretary(s)	10,458	11,500	12,429
189	Other Salaries and Wages	167,500	209,572	240,000
201	Social Security	16,502	21,792	24,536
204	State Retirement	27,218	31,420	35,376
207	Medical Insurance	33,160	43,950	44,829

Account No	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
335	Maint & Repair Services - Building	268,829	265,000	316,000
336	Maint & Repair Services - Equipment	201,483	240,000	240,000
355	Travel	4,170	5,000	5,000
399	Other Contracted Services	191,915	195,000	210,000
418	Equipment and Machinery Parts	5,760	9,000	7,000
499	Other Supplies and Materials	0	1,000	1,000
701	Administrative Equipment	0	0	110,000
707	Building Improvements	0	0	109,600
717	Maintenance Equipment	0	88,000	0
718	Motor Vehicles	0	0	0
	Total Maintenance of Plant	989,995	1,185,022	1,424,070
72710	Transportation			
105	Supervisor/Director	60,000	60,750	65,000
142	Mechanic(s)	73,720	120,409	130,138
146	Bus Drivers	651,644	717,000	730,000
161	Secretary(s)	10,458	12,000	12,970
189	Other Salaries and Wages	248	0	0
201	Social Security	59,330	69,627	71,765
204	State Retirement	88,721	100,391	103,473
207	Medical Insurance	99,700	139,780	142,576
299	Other Fringe Benefits	7,496	37,500	37,500
335	Maintenance and Repair Services - Building	12,557	5,000	5,000
338	Maintenance and Repair Services - Vehicles	10,004	25,000	30,000
355	Travel	0	2,500	2,500
399	Other Contracted Services	20,221	50,000	55,000
412	Diesel Fuel	113,157	200,000	250,000
418	Equipment and Machinery Parts	81	2,000	2,000
424	Garage Supplies	1,511	3,500	3,500
425	Gasoline	18,553	30,000	45,000
433	Lubricants	3,506	12,000	12,000
442	Propane	7,630	100,000	75,000
450	Tires and Tubes	13,603	30,000	30,000
453	Vehicles Parts	44,745	120,000	120,000
511	Vehicle and Equipment Insurance	40,183	45,000	50,000
599	Other Charges	0	0	5,000
718	Motor Vehicles	0	0	55,000
720	Plant Operation Equipment	0	40,000	0
729	Transportation Equipment	699,372	450,000	372,000
	Total Transportation	2,036,440	2,372,457	2,405,422
72810	Central and Other			
201	Social Security	0	0	383
210	Unemployment Compensation	8,636	35,000	35,000
299	Other Fringe Benefits	0	5,000	5,000
316	Contributions	140,000	152,500	152,500
399	Other Contracted Services	29,965	35,000	35,000
499	Other Supplies and Materials	10,363	30,000	30,000
599	Other Charges	0	0	0

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
	Total Central and Other	188,964	257,500	257,883
	Total Support Services	10,745,002	12,594,580	13,318,228
73000	Operation of Non-Instructional Services			
73100	Food Service			
105	Supervisor/Director	23,000	30,000	32,500
165	Cafeteria Personnel	20,100	0	0
201	Social Security	3,297	2,295	2,486
204	State Retirement	4,342	3,309	3,585
422	Food Supplies	11,631	0	0
	Total Food Service	62,370	35,604	38,571
73300	Community Services			
105	Supervisor/Director	31,500	31,894	34,150
189	Other Salaries and Wages	56,802	58,075	62,667
201	Social security	6,466	6,883	7,406
204	State Retirement	9,819	9,924	10,679
207	Medical Insurance	18,000	18,540	18,911
499	Other Supplies and Materials	4,235	5,000	5,000
524	Inservice	0	0	0
719	Office Equipment	2,995	2,000	5,000
	Total Community Services	129,817	132,316	143,813
73400	Early Childhood Education			
105	Supervisor/Director	39,820	40,720	42,100
116	Teachers	188,708	195,800	205,805
163	Educational Assistants	62,204	69,200	74,791
189	Other Salaries and Wages	8,970	12,000	12,000
198	Non-Certified Substitute Teachers	0	5,000	5,000
201	Social Security	22,506	24,306	25,604
204	Retirement	34,334	35,045	36,917
207	Medical Insurance	49,000	50,470	51,479
355	Travel	0	500	500
399	Other Contracted Services	457	2,000	2,000
429	Instructional Supplies and Materials	10,498	10,500	10,500
499	Other Supplies and Materials	17,152	10,500	10,500
524	Inservice	125	2,000	2,000
790	Other Equipment	400	15,000	15,000
	Total Early Childhood Education	434,174	473,041	494,196
	Total Operation of Non-Instructional Services	626,361	640,961	676,580
76000	Capital Outlay			
76100	Regular Capital Outlay			
799	Other Capital Outlay	77,192	450,000	690,000
	Total Regular Capital Outlay	77,192	450,000	690,000

Account No.	Description	Actual 2020-2021	Original Estimate 2021-2022	Estimate 2022-2023
82300	Other Debt Service			
82330	Education			
620	Debt Service Contribution to Primary Governm	163,284	0	0
	Total Regular Capital Outlay	163,284	0	0
	Total Estimated Expenditures	28,746,142	32,869,575	34,751,219
99000	ESTIMATED OTHER USES			
99100	Transfers Out			
590	Transfers to Other Funds	0	165,000	0
	Total Estimated Other Uses	0	165,000	0
	Total Estimated Expenditures and Other Uses	28,746,142	33,034,575	34,751,219
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	2,123,586	(3,597,057)	(4,713,660)
	Estimated Beginning Fund Balances July 1	9,372,445	11,496,031	11,658,580
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balances June 30	11,496,031	7,898,974	6,944,920

Hickman County Tennessee
Central Cafeteria Fund 143
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2023

Account No	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	ESTIMATED REVENUES			
43000	CHARGES FOR CURRENT SERVICES			
43500	Education Charges			
43521	Lunch Payments Children	13,127	0	603,000
43522	Lunch Payments Adults	33,692	75,000	75,000
43523	Income from Breakfast	6,519	10,000	55,000
43525	A la Carte Sales	118,216	175,000	175,000
	Total Charges for Current Services	171,554	260,000	908,000
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Investment Income	171	200	0
44500	Non-Recurring Items			
44170	Miscellaneous Refunds	0	0	0
44530	Sale of Equipment	0	0	0
	Total Other Local Revenues	171	200	0
46000	STATE OF TENNESSEE			
46800	Other State Revenue			
46980	Other State Grants	0	0	0
46990	Other State Revenue	0	0	0
	Total State of Tennessee	0	0	0
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47111	USDA School Lunch Program	1,151,233	1,340,000	873,000
47112	USDA-Commodities	90,330	0	0
47113	Breakfast	426,489	560,000	540,000
47114	USDA-Other	10,879	15,000	15,000
47115	USDA Food Service Equipment Grant	0	0	0
47301	COVID-19 Grant #1	0	0	0
	Total Federal Government	1,678,931	1,915,000	1,428,000
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	Other Governments			
48990	Other	0	0	0
	Total Other Governments and Citizens Grou	0	0	0
	TOTAL ESTIMATED REVENUE	1,850,656	2,175,200	2,336,000
49000	ESTIMATED OTHER SOURCES(NON-REVENUE)			

Account No	Description	Actual 2020-2021	Estimated 2021-2022	Estimated 2022-2023
49800	Transfer In	0	0	0
	TOTAL ESTIMATE OTHER SOURCES	0	0	0
	TOTAL ESTIMATED REVENUE AND OTHE	1,850,656	2,175,200	2,336,000
	ESTIMATED EXPENDITURES			
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73100	Food Services			
105	Supervisor/Director	37,000	37,000	37,000
119	Accountants/Bookkeeper	111,609	122,000	131,000
165	Cafeteria Personnel	457,360	525,000	546,000
201	Social Security	45,164	50,000	54,000
204	State Retirement	60,687	73,200	75,000
207	Medical Insurance	0	45,000	48,000
210	Unemployment Compensation	0	4,000	0
307	Communication	2,561	3,000	3,000
336	Maint & Repair Services - Equipment	47,503	50,000	59,000
354	Transportation - Other than Students	2,391	5,000	5,000
355	Travel	2,645	3,000	3,000
399	Other Contracted Services	55,617	55,000	59,000
422	Food Supplies	773,029	1,040,000	1,113,000
452	Utilities	1,646	3,000	3,000
469	USDA-Commodities	90,330	0	0
499	Other Supplies and Materials	82,042	100,000	125,000
599	Other Charges	14,808	20,000	25,000
710	Food Service Equipment	16,435	40,000	50,000
	Total Food Service	1,800,827	2,175,200	2,336,000
	Total Estimated Expenditures	1,800,827	2,175,200	2,336,000
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	49,829	0	0
	Estimated Beginning Fund Balance July 1	457,717	507,546	507,546
	Estimated Ending Fund Balance June 30	507,546	507,546	507,546

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, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	ESTIMATED REVENUES			
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Taxes	135,837	82,040	82,069
40120	Trustee's Collection-Prior Year	3,385	5,000	3,500
40125	Trustee's Collection-Bankruptcy	40	0	100
40130	Circuit/Clerk & Master Coll-Prior Yea	2,427	1,500	1,500
40140	Interest & Penalty	727	1,000	500
40161	Payments in lieu of Taxes-TVA	149	250	150
	Total County Property Taxes	142,565	89,790	87,819
40200	County Local Option Taxes			
40210	Local Option Sales Taxes	1,470,715	1,300,000	1,600,000
40240	Wheel Tax	815,338	780,000	804,000
40270	Business Tax	1,544	2,000	2,000
	Total County Local Option Taxes	2,287,597	2,082,000	2,406,000
	Total Local Taxes	2,430,162	2,171,790	2,493,819
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Investment Income	14,356	21,000	6,500
	Total Recurring Items	14,356	21,000	6,500
44500	Nonrecurring Items			
44990	Other Local Revenue	0	0	0
	Total Nonrecurring Items	0	0	0
	Total Other Local Revenues	14,356	21,000	6,500
46000	STATE OF TENNESSEE			
46800	Other State Revenues			
46851	State Revenue Sharing-TVA	9,418	9,418	9,418
	Total State of Tennessee	9,418	9,418	9,418
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	Other Governments			
48130	Contributions	163,284	163,284	0
	Total Other Governments and Citize	163,284	163,284	0

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	Total Estimated Revenues	2,617,220	2,365,492	2,509,737
49000	ESTIMATED OTHER SOURCES			
49200	Notes Issued	681,245	0	0
49800	Transfers In	666,366	466,088	488,655
	Total Estimated Other Sources	1,347,611	466,088	488,655
	Total Estimated Revenues and Othe	3,964,831	2,831,580	2,998,392
	ESTIMATED EXPENDITURES			
82100	PRINCIPAL ON DEBT			
82110	General Government			
602	Principal on Notes	118,053	123,096	128,355
612	Principal on Other Loans	397,000	412,000	427,000
	Total General Government	515,053	535,096	555,355
82120	Highways and Streets			
602	Principal on Notes	741,745	71,300	159,100
	Total Highways and Streets	741,745	71,300	159,100
82130	Education			
601	Principal on Bonds	0	0	0
612	Principal on Other Loans	1,624,012	1,661,212	1,697,424
	Total Education	1,624,012	1,661,212	1,697,424
	Total Principal Payments	2,880,810	2,267,608	2,411,879
82200	INTEREST ON DEBT			
82210	General Government			
604	Interest on Notes	66,126	61,085	55,826
613	Interest on Other Loans	30,855	159,737	135,483
	Total General Government	96,981	220,822	191,309
82220	Highway and Streets			
604	Interest on Notes	27,149	14,788	36,751
	Total Highways and Streets	27,149	14,788	36,751
82230	Education			
603	Interest on Bonds	0	0	0
613	Interest on other Loans	132,071	378,108	338,009

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	Total Education	132,071	378,108	338,009
82300	OTHER DEBT SERVICE			
82310	General Government			
510	Trustees Commission	25,769	45,000	45,000
699	Other Debt Service	27,780	26,359	24,026
	Total General Government	53,549	71,359	69,026
82320	Highway and Streets			
699	Other Debt Service	6,746	0	0
	Total Highways and Streets	6,746	0	0
82330	Education			
699	Other Debt Service	67,834	61,416	54,591
	Total Education	67,834	61,416	54,591
	Total Interest Payments	384,330	746,493	689,686
	Total Principal and Interest Payment	3,265,140	3,014,101	3,101,565
99000	OTHER USES			
99100	Transfers Out			
590	Transfers to Other Funds	0	0	0
	Total Estimated Other Uses	0	0	0
	Total Estimated Expenditures and O	3,265,140	3,014,101	3,101,565
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures anc	699,691	(182,521)	(103,173)
	Estimated Beginning Fund Balance,	1,921,366	2,621,057	3,200,000
	Fund Balance Audit Adjustment			
	Estimated Ending fund Balance, Jun	2,621,057	2,438,536	3,096,827

Hickman County, Tennessee
Solid Waste Disposal Fund 207
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2023

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	ESTIMATED REVENUE			
	OPERATING REVENUE			
43000	CHARGES FOR CURRENT SERVICES			
43100	General Services Charges			
43106	Commercial & Industrial Collection Charge	170,498	125,000	130,000
43107	Residential Waste Collection Charge	114,894	150,000	150,000
43109	Transfer Waste Station Collection Charge	36	0	0
43110	Tipping Fees	59,569	50,000	50,000
43114	Solid Waste Disposal Fee	837,927	830,000	840,000
43350	Copy Fees	0	0	0
	Total Charges for Current Services	1,182,924	1,155,000	1,170,000
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Investment Income	796	6,000	6,000
44120	Lease/Rentals	63,158	65,000	65,000
44145	Sale of Recycled Materials	104,999	100,000	140,000
44170	Miscellaneous Refunds	0	0	0
	Total Recurring Items	168,953	171,000	211,000
44500	Non-Recurring Items			
44530	Sale of Equipment	66,001	5,000	5,000
	Total Non-Recurring Items	66,001	5,000	5,000
	Total Other Local Revenues	234,954	176,000	216,000
46000	STATE OF TENNESSEE			
46400	Public Works Grants			
46430	Litter Program	20,479	49,300	49,300
	Total Public Works Grants	20,479	49,300	49,300
46800	Other State Revenues			
46980	Other State Grants	11,442	0	0
46990	Other State Revenues	0	9,500	9,500
	Total Other State Revenues	11,442	9,500	9,500
	Total State of Tennessee	31,921	58,800	58,800
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47235	Homeland Security Grants	0	0	0

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
	Total Federal Through State	0	0	0
	Total Federal Government	0	0	0
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	Other Governments			
48140	Contracted Services	161,164	284,760	284,760
	Total Other Governments	161,164	284,760	284,760
49000	Non-Revenue			
49100	Bonds Issured	0	0	0
49700	Insurance Recovery	0	0	0
49800	Transfer In	0	0	0
	Total Estimated Revenues	1,610,963	1,674,560	1,729,560
	ESTIMATED EXPENDITURES			
55000	PUBLIC HEALTH AND WELFARE			
55710	Sanitation Management			
105	Supervisor/Director	57,276	57,698	60,006
106	Deputy(ies)	34,775	34,081	36,126
121	Data Processing Personnel	29,096	28,906	23,796
140	Salary Supplements	0	0	750
143	Equipment Operators	28,739	38,326	75,821
144	Equipment Operators-Heavy	38,342	38,326	39,868
149	Laborers	136,415	180,000	120,000
162	Clerical Personnel	32,329	31,465	32,723
169	Part-Time Personnel	118,927	84,598	120,000
186	Longevity Pay	16,500	15,600	11,300
187	Overtime Pay	14,180	14,000	14,000
188	Bonus Payments	0	0	0
201	Social Security	37,731	41,406	43,063
204	State Retirement	46,374	57,000	57,000
207	Medical Insurance	106,322	130,000	130,000
302	Advertising	0	2,500	2,500
307	Communication	6,071	6,500	7,000
309	Contracts with Government Agencies	10,131	6,000	10,000
317	Data Processing Services	7,104	7,200	7,200
318	Debt Collection Services	14,166	9,000	9,000
331	Legal Services	0	1,000	1,000
332	Legal Notices, Recording, and Court Cost	0	1,500	1,500
335	Maintenance and Repair Services - Buildings	5,281	7,000	7,000
336	Maintenance & Repair Services - Equipment	32,415	35,000	38,000
338	Maintenance & Repair Services - Vehicles	11,116	15,000	18,000
347	Pest Control	1,755	1,700	1,700
348	Postal Charges	3,950	5,500	5,500
349	Printing, Stationery and Forms	604	1,800	1,800
351	Rentals	0	2,000	4,000
355	Travel	0	2,000	2,000
359	Disposal Fees	548,396	524,160	580,000
399	Other Contracted Services	3,145	5,000	5,000

Account No.	Description	Actual 2020-2021	Original Estimated 2021-2022	Estimated 2022-2023
410	Custodial Supplies	2,528	1,800	1,800
412	Diesel Fuel	30,339	38,000	42,000
415	Electricity	15,451	19,000	19,000
420	Fertilizer, Lime Chemicals and Seed	0	1,000	1,000
425	Gasoline	1,839	3,000	4,000
433	Lubricants	2,405	4,000	4,000
435	Office Supplies	2,323	2,500	3,000
436	Other Road Materials	0	1,000	1,000
446	Small Tools	301	1,000	2,000
450	Tires and Tubes	12,124	10,000	12,000
451	Uniforms	4,769	4,200	5,000
452	Utilities	8,876	7,700	8,000
462	Wire	3,975	4,000	4,000
463	Testing	775	12,500	13,000
499	Other Supplies and Materials	1,492	4,000	4,000
510	Trustees Commission	13,895	14,000	15,000
514	Depreciation	102,348	45,171	45,171
517	Surcharge	6,300	5,850	6,000
524	In Service/Staff Development	500	650	650
599	Other Charges	352	0	0
612	Principal on Other Loans	0	73,000	75,000
613	Interest on Other Loans	0	11,850	21,970
719	Office Equipment	959	2,500	3,000
733	Solid Waste Equipment	5,682	2,810	0
791	Other Construction	21,753	15,000	15,000
	Total Sanitation Management	1,580,126	1,668,797	1,771,244
60000	HIGHWAYS			
64000	Litter and Trash Collection			
105	Supervisor/Director	19,320	26,000	25,900
429	Instructional Supply and Materials	2,306	12,350	12,325
599	Other Charges	2,302	10,950	11,075
	Total Litter and Trash Collection	23,928	49,300	49,300
90000	CAPITAL PROJECTS			
91140	Public Health and Welfare Projects			
606	Other Debt Issuance Charge	0	0	0
799	Other Capital Outlay-Reserve	5,500	56,000	56,000
799-LOAN	Other Capital Outlay-Loan	0	0	0
	Total Public Health and Welfare Projects	5,500	56,000	56,000
	Total Estimated Expenditures	1,609,554	1,774,097	1,876,544
	Excess of Estimated Revenue Over (under) Estimated Expenditures	1,409	(99,537)	(146,984)
	Estimated Beginning Fund Balance July 1	1,019,624	1,021,033	631,164
	Fund Balance Audit Adjustment			
	Estimated Ending Fund Balance June 30	1,021,033	921,496	484,180

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