# RESOLUTION

No. <u>2024 1 06 1 10</u>

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of

Commission in Regular Session, met this 24th day of June 2024.

**RESOLUTION IN REF:** 

MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF HAWKINS COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, Section 5-9-109. *Tennessee Code Annotated*, authorizes the County Legislative Body to make appropriations to non-profit charitable organizations; and

WHEREAS, the Hawkins County Board of Commissioners recognizes the various non-profit or charitable organizations located in Hawkins County have great need of funds to carry on their non-profit charitable work.

WHEREAS, funds shall herein be appropriated to promote the general and public welfare and to protect the citizens of Hawkins County.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Hawkins County, on this the 24th day of June, 2024.

Appropriate funds as follows:

SEE ATTACHED LISTING

BE IT FURTHER RESOLVED, that all appropriations enumerated in sections 1 through 8 on the attached listing of Contributions Without Contracts are subject to the following conditions:

- That the non-profit charitable organization to which funds are appropriated shall file with the County Mayor's Office and the County Clerk a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with T.C.A. Section 5-9-109(c).
- 2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.
- 3. That it is the expressed interest of the County Commission of Hawkins County providing these funds to the non-profit charitable organizations on the attached listing to be fully in compliance with the Rules of the Comptroller of the Treasury, and Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon passage.

Introduced By Esq. Jason Roach, Budget Comm. Chrmn.	ACTION:	AYE	NAY	PASSED
Seconded By Esq	Roll Call			
Date Submitted 06/10/34	Voice Vote _			
County Clerk County	Absent _ COMMITTEE ACTION			<del></del>
Ву:		<del></del>	· -	
Chairman			·	
MayorMark Dewitte County Mayor	Mayor's Action: Approved		Veto	

# LIST OF CONTRIBUTIONS WITHOUT CONTRACTS HAWKINS COUNTY GENERAL FUND FOR

# 2024 - 2025 FISCAL YEAR

			AMOUNT OF	RECOMMENDED
		BUDGETED	REQUEST/	BY BUDGET
ITEM		AMOUNT	CONTRACT	COMMITTEE
NO.	DESCRIPTION	2023 - 2024 FY	2024 - 2025 FY	2024 - 2025 FY

# CONTRIBUTIONS TO AREA AGENCIES OR ORGANIZATIONS

### 1 CONTRIBUTIONS - FIRE PREVENTION - ACCT. NO. 54310-316

Firemen's Association	20,580	20,580	20,580
Bulls Gap Volunteer Fire Department	30,000	30,000	30,000
Carter's Valley Volunteer Fire Department	30,000	30,000	30,000
Church Hill Volunteer Fire Department	20,000	20,000	20,000
Church Hill Volunteer Fire Department as First Responder to PB Industrial Par	20,000	50,000	20,000
Clinch Valley Volunteer Fire Department	30,000	30,000	30,000
Goshen Valley Volunteer Fire Department	30,000	30,000	30,000
Lakeview Volunteer Fire Department	30,000	30,000	30,000
Mt. Carmel Volunteer Fire Department	20,000	20,000	20,000
Persia Volunteer Fire Department	30,000	30,000	30,000
Rogersville Volunteer Fire Department	20,000	20,000	20,000
Stanley Valley Volunteer Fire Department	30,000	60,000	40,000
Striggersville Volunteer Fire Department	30,000	30,000	30,000
Surgoinsville Volunteer Fire Department	20,000	20,000	20,000
TOTAL	\$ 360,580	\$ 420,580	\$ 370,580

### 2 CONTRIBUTIONS - RESCUE SQUADS - ACCT. NO. 54420-316

Church Hill Rescue Squad		61,000	80,000	71,000
Hawkins County Rescue Squad		61,000	61,000	61,000
то	AL	\$ 122,000	\$ 141,000	\$ 132,000

### 3 CONTRIBUTIONS - OTHER EMERGENCY MANAGEMENT - ACCT. NO. 54900-316 Formerly 54490-316

Hawkins County E-911		416,262	467,450	416,262
Hawkins County Emergency Response Team		29,600	29,600	29,600
TOT	L	\$ 445,862	\$ 497,050	\$ 445,862

#### 4 CONTRIBUTIONS - AMBULANCE SERVICE - ACCT. NO. 55130-316

Hawkins County Emergency Medical Services	-	 200,000	600,000	400,000
	TOTAL	\$ 200,000	\$ 600,000	\$ 400,000

### 5 CONTRIBUTIONS - SENIOR CITIZENS ASSISTANCE - ACCT. NO. 56300-316

	TOTAL	\$ 49,000	\$ 49,400	\$	51,300
Surgoinsville Senior Citizens Center		4,900	4,900		6,400
The Mooresburg Community Association		4,900	4,900	·	4,900
Mt. Carmel Senior Citizens Center Inc.		 19,600	19,600		20,000
Church Hill Senior Citizens Center		19,600	20,000		20,000

# LIST OF CONTRIBUTIONS WITHOUT CONTRACTS HAWKINS COUNTY GENERAL FUND FOR

### 2024 - 2025 FISCAL YEAR

			AMOUNT OF	RECOMMENDED
		BUDGETED	REQUEST/	BY BUDGET
ITEM		AMOUNT	CONTRACT	COMMITTEE
NO.	DESCRIPTION	2023 - 2024 FY	2024 - 2025 FY	2024 - 2025 FY

# CONTRIBUTIONS TO AREA AGENCIES OR ORGANIZATIONS (Cont.)

### 6 CONTRIBUTIONS - LIBRARIES - ACCT. NO. 56500-316

Hawkins County Library System (MAINTENANCE OF EFFORT REQUIRED	105,000	115,500	115,500
Mt. Carmel Library	5,000	5,000	5,000
Hawkins County Imagination Library	3,000	3,000	3,000
TOTAL	\$ 113,000	\$ 123,500	\$ 123,500

# 7 CONTRIBUTIONS - OTHER AGENCIES - ACCT. NO. 58500-316

	TOTAL	\$ 63,720	\$ 63,	720	\$ 63,720
Chip Hale		5,000		0	0
Greater Kingsport Family YMCA		40,000	45,	000	45,000
Of One Accord		5,000	5,	000	5,000
Chamber of Commerce - Rogersville/Hawkins County		 7,840	7,	840	7,840
American Red Cross		5,880	5,	880	5,880

### 8 CONTRIBUTIONS - MISCELLANEOUS - ACCT. NO. 58900-316

	TOTAL	\$ 40,340	\$	75,840	\$	43,380
Second Harvest Food Bank		2,500		5,000		5,000
Beat The Heat Alliance, Inc.		980		980	Ĺ	980
Price Public Community Center		1,960		1,960		2,500
Hawkins Habitat for Humanity		4,900		37,900		4,900
Hawkins County Humane Society		30,000	<u> </u>	30,000		30,000

GRAND TOTAL \$ 1,394,502 \$ 1,971,090 \$ 1,230,342

# LIST OF CONTRACTS AND CONTRIBUTIONS WITHIN OFFICES HAWKINS COUNTY GENERAL FUND FOR 2024 - 2025 FISCAL YEAR

			AMOUNT OF	RECOMMENDED
		BUDGETED	REQUEST/	BY BUDGET
ITEM		AMOUNT	CONTRACT	COMMITTEE
NO.	DESCRIPTION	2023 - 2024 FY	2024 - 2025 FY	2024 - 2025 FY

# CONTRACTS WITH OTHER PUBLIC OR GOVERNMENT AGENCIES

1 CONTRACTS WITH GOV'T AGENCIES - PLANNING & ZONING - ACCT. NO. 51720-309

First Tennessee Development District (for Local Planning Services)			
Previously Paid to State of Tennessee	18,612	18,612	20,473
TOTAL	\$ 18,612	\$ 18,612	\$ 20,473

2 CONTRACTS WITH OTHER PUBLIC AGENCIES - JUVENILE COURT - ACCT. NO. 54240-310

Children's Comprehensive Services (Paid monthly)		17	5,000	175,000	175,000
	TOTAL	\$ 17	75,000	\$ 175,000	\$ 175,000

3 CONTRACTS WITH GOV'T AGENCIES - COUNTY CORONER/MEDICAL EXAMINER - ACCT. NO. 54610-309

ETSU Forensic Center	130,367	136,886	136,886
TOTAL	\$ 130,367	\$ 136,886	\$ 136,886

# CONTRACTS WITH OTHER PUBLIC AGENCIES - SENIOR CITIZENS ASSISTANCE - ACCT. NO. 56300-309

First Tennessee Human Resource Agency			_		
Nutrition Program			2,000	2,000	2,000
Family Support			2,675	2,675	2,675
Minor Home Mod. (Previously listed as CHORE)			165	165	165
Homemaker			696	696	696
Transportation Program		-	5,000	5,000	5,000
Drivers (monthly payment)			5,000	5,000	5,000
	TOTAL	\$	15,536	\$ 15,536	\$ 15,536
Upper East Tennessee Human Development Agency					
Retired Senior Volunteer Program			1,000	2,500	2,500
	TOTAL	\$	1,000	\$ 2,500	\$ 2,500

5 CONTRACTS WITH OTHER PUBLIC AGENCIES - FOREST SERVICE - ACCT. NO. 57300-310

Tennessee Dept. of Conservation, Dept. of Forestry		1,500	1,500	1,500
	TOTAL	\$ 1,500	\$ 1,500	\$ 1,500

6 CONTRACTS WITH OTHER PUBLIC AGENCIES - MISCELLANEOUS - ACCT. NO. 58900-310

First Tennessee Development District (County's share of District Programs)	10,958	10,958	10,958
TOTAL	\$ 10,958	\$ 10,958	\$ 10,958

# LIST OF CONTRACTS AND CONTRIBUTIONS WITHIN OFFICES HAWKINS COUNTY GENERAL FUND **FOR**

2024 -	2025	FISCAL	YFAR
4U4-	2023	INVAL	1

1		AMOUNT OF	RECOMMENDED
ļ	BUDGETED	REQUEST/	BY BUDGET
ITEM	AMOUNT !	CONTRACT	COMMITTEE
NO.	DESCRIPTION 2023 - 2024 FY	2024 - 2025 FY	2024 - 2025 FY

# CONTRIBUTIONS OR CONTRACTS WITHIN COUNTY OFFICES (cont

CONTRIBUTIONS - AGRICULTURE EXTENSION OFFICE - ACCT. NO. 57100-599

CONTRIBUTIONS - ACRECCETORE EXTENSION ST. 152	7.00	 	T .		· -	1
Supplies and Operating Expenditures		2,352		2,352		2,352
	TOTAL	\$ 2,352	\$	2,352	\$	2,352

CONTRACTS WITH OTHER PUBLIC AGENCIES - SOIL CONSERVATION OFFICE - ACCT. NO. 57500-310

For Operating Expenses and Materials		4,200	<u> </u>	4,200	4,200
	TOTAL	\$ 4,200	\$	4,200	\$ 4,200

CONTRIBUTIONS - SOIL CONSERVATION OFFICE - ACCT. NO. 57500-316

Contributions for Part-time Technician		9,000	9,000	9,000
	TOTAL	\$ 9,000	\$ 9,000	\$ 9,000

11 CONTRIBUTIONS - INDUSTRIAL COMMISSION - ACCT. NO. 58900-316 Formerly 58120-316

Holston Business Group		29,400	32,000	32,000
East Tennessee Education Foundation		2,000	2,000	2,000
	TOTAL	\$ 31,400	\$ 34,000	\$ 34,000

\$ 399,925 \$ 410,544 \$ 412,405 GRAND TOTAL

# RESOLUTION

No. <u>2024 1 06 1 11</u>

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 24th day of June 2024.

**RESOLUTION IN REF:** 

APPROVAL OF APPROPRIATIONS FOR THE 2024 - 2025

FISCAL YEAR BUDGET

# BE IT RESOLVED THAT:

The attached resolution be passed making appropriations to the various funds of Hawkins County as per the attached budget documents.

ntroduced By Esq. Jason Roach, Budget Comm. Chrmn.	ACTION:	AYE	NAY	PASSED
Seconded By Esq	Roll Call			
Date Submitted 06-10-34	Voice Vote _			
County Clerk J Dacies	Absent _ COMMITTEE ACTION	<del></del>		
By:			-	
Chairman				<del></del>
Mayor Mark Dewitte, County Mayor	Mayor's Action: Approved		Veto	

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# A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF HAWKINS COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Hawkins County, Tennessee, assembled in regular session on the 24<sup>th</sup> day of June, 2024, 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 Hawkins County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2024 and ending June 30, 2025, according to the following schedule:

# **GENERAL FUND**

County Commission Board of Equalization Beer Board	\$ 88,770 7,298 3,033
Budget and Finance Committee County Mayor	8,427 213,450
County Attorney Election Commission	41,673 463,769
Register of Deeds Planning	383,156 24,998
County Buildings Other General Administration	1,051,149 1,155,420
Preservation of Records	11,371
Accounting and Budgeting Property Assessor's Office	528,249 612,914
Reappraisal Program County Trustee's Office	218,316 371,941
County Clerk's Office Circuit Court Clerk	998,409 885,889
Criminal Court General Sessions Court	15,000 394,445
Drug Court	106,070 466,849
Chancery Court Juvenile Court	356,588
Courtroom Security Sheriff's Department	401,955 6,615,429
Drug Enforcement Administration/Sexual Offender Registry	8,448 5,400
Jail Juvenile Services	4,619,697 357,977
Fire Prevention and Control Rescue Squad	375,580 132,000
Disaster Relief	6,000

# **GENERAL FUND (cont.)**

Other Emergency Management County Coroner/Medical Examiner Other Public Safety Local Health Center Ambulance/Emergency Medical Services Other Local Health Services Senior Citizens Assistance Libraries Parks and Fairs Boards Agriculture Extension Services Forest Service Soil Conservation Flood Control Storm Water Management Tourism Industrial Development Airport Veteran's Services Contributions to Other Agencies Employee Benefits Covid-19 Grant #8 (Health Dept) Miscellaneous Litter and Trash Collection Interest on Debt Gen. Gov't Transfers to Other Funds		305,201 220,386 445,862 326,627 400,000 628,990 282,212 123,500 324,045 155,402 1,500 98,556 3,000 21,776 1,500 250,748 82,500 113,463 63,720 128,608 301,800 397,238 78,850 4,000 106,657
Total General Fund	<u>\$</u>	25,795,811
SOLID WASTE/SANITATION FUND		
Other Boards and Committees (Workhouse Commission)	\$	6,185
Sanitation Management		106,855
Waste Pickup		920,762
Convenience Centers		591,071
Recycling Center		335,505
Landfill Operation and Maintenance	_	957,546
Total Solid Waste/Sanitation Fund	<u>\$</u>	<u>2,917,924</u>

# **DRUG CONTROL FUND**

Drug Enforcement	<u>\$ 103,900</u>
Total Drug Control Fund	<u>\$ 103,900</u>
OTHER SPECIAL REVENUE FUND (ARPA)	
ARPA Grant #1	\$ 857,625
ARPA Grant #2	189,362
ARPA Grant #4	277,220
Transfers Out	112,500
Total Other Special Revenue Fund (ARPA)	<u>\$ 1,436,707</u>
HIGHWAY/PUBLIC WORKS FUND	
A desirate and a	\$ 251,833
Administration	4,446,634
Highway and Bridge Maintenance	739,940
Operation and Maintenance of Equipment	223,300
Other Charges Employee Benefits	523,500
Capital Outlay	1,758,500
Capital Outlay	<u></u>
Total Highway/Public Works Fund	<u>\$ 7,943,707</u>
GENERAL PURPOSE SCHOOL FUND	
Regular Instruction Program	\$ 32,771,009
Alternative Instruction Program	372,230
Special Education Program	5,328,067
Career and Technical Education Program	2,517,463
Attendance	391,179
Health Services	1,273,144
Other Student Support	3,293,252
Regular Instruction Program	2,245,555
Special Education Program	731,666
Career and Technical Education Program	123,657
Technology	1,520,747
Board of Education	1,945,705 473,103
Director of Schools	4,558,258
Office of the Principal	515,157
Fiscal Services Human Services/Personnel	193,528
Truman bei vices/1 cisumici	177,520

# GENERAL PURPOSE SCHOOL FUND (cont.)

Operation of Plant Maintenance of Plant Transportation Community Services Early Childhood Education Regular Capital Outlay Other Debt Service	4,988,628 2,312,382 46,262 108,770 431,048 9,472 726,933
Total General Purpose School Fund	\$ 66,877,215
CENTRAL CAFETERIA FUND	
Food Services	\$ 5,911,933
Total Central Cafeteria Fund	\$ 5,911,933
SCHOOL TRANSPORTATION FUND	
Board of Education Transportation	\$ 80,000 4,590,502
Total School Transportation	<u>\$ 4,670,502</u>
GENERAL DEBT SERVICE FUND	
Principal on Debt - General Government Interest on Debt - General Government Other Debt Service - General Government Total General Debt Service Fund	\$ 991,540 185,578 22,900 \$ 1,200,018
SPECIAL DEBT SERVICE FUND	
Principal on Debt – Highways and Streets Interest on Debt – Highways and Streets Other Debt Service – Highways and Streets	\$ 445,982 22,300 4,720
Total Special Debt Service Fund	\$ 473,002

# EDUCATION DEBT SERVICE FUND

Principal on Debt – Education Interest on Debt – Education Other Debt Service – Education	\$ 2,951,638 1,225,290 97,400
Total Education Debt Service Fund	<u>\$ 4,274,328</u>
GENERAL CAPITAL PROJECTS FUND	
Public Safety Projects Public Health and Welfare Projects Other General Government Projects Capital Projects Donated to Other Entities	681,311 412,650 445,571 500,000
Total General Capital Projects Fund	\$ 2,039,532
HIGHWAY CAPITAL PROJECTS FUND	
Highway & Street Capital Projects	\$ 24,000
Total Education Capital Projects Fund	\$ 24,000
EDUCATION CAPITAL PROJECTS FUND	
Education Capital Projects	\$ 2,948,544
Total Education Capital Projects Fund	<u>\$ 2,948,544</u>
Grand Total – All Budgets	\$ 126,617,123

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Clerk and Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to received under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts 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 3. BE IT FURTHER RESOLVED**, that if any fee officials, as enumerated in T.C.A. § 8-22-101, operate under provisions of T. C.A. § 8-22-104 provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendment to the budget, except for amendments to the budget for funds under the supervision of the director of schools, shall be approved as provided for in T.C.A. § 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 the Board of County Commissioners for transfers between the 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 copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall apply 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 5. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency institution, division or department for the year ending June 30, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

**SECTION 6. BE IT FURTHER RESOLVED,** that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by T.C.A. § 9-21-403.

**SECTIOIN 7. 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 and the Hawkins County Board of Education.

SECTION 8. 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 State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2024-2025 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9,

Section 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, 2025.

SECTION 9. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2025 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2023. The Clerk & Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 10. BE IT FURTHER RESOLVED, that in order to comply with Governmental Accounting Standards Board Statement 54 as issued by the Governmental Accounting Standards Board (GASB) and that the State of Tennessee Comptroller's Office has determined that this new accounting statement is considered Generally Accepted Accounting Principles (GAAP) applicable to county governments, Hawkins County has designated Local Option Sales Tax, Business Tax, TV Cable Franchise License and Alcohol Beverage Tax revenues to fund the operations of the Solid Waste/Sanitation Fund. Prior to GASB Statement 54, the Solid Waste/Sanitation Fund was funded through operating transfers from the General Fund. However, due to a sufficient Fund Balance in Solid Waste Fund and the anticipation of continued revenue increases, beginning with the 2023-2024 Fiscal Year, the revenue collections cap for Local Options Sales Tax shall be One Million and Eight Hundred Dollars (\$1.8M) with any excess being designated to General Capital Projects Fund (Fund 171). Such shall remain in effect unless changed by County Commission as recommended by the Budget Committee.

SECTION 11. BE IT FURTHER RESOLVED, that in order to comply with IRS regulations for a "bona fide debt service fund" regarding the 2010 Qualified School Construction Bond issues as advised by the bond counsel for the Tennessee State School Bond Authority, the subsidy that Hawkins County receives semi-annually from the IRS on such bond issues shall be deposited into the Hawkins County General Fund. Transfers equal to each month's interest payment will be made from the General Fund to the Education Debt Service Fund only at such time as, or near, the interest due date. Any unused balance of subsidy funds on any June 30 shall be reserved for further interest payment transfers.

SECTION 12. BE IT FURTHER RESOLVED, that, beginning with the 2011-2012 Fiscal Year and subsequent years, unless changed by County Commission, the 1989 Gasoline Tax will no longer be transferred from the Highway Fund to the Special (Highway) Debt Service Fund to help retire outstanding debt. The portion of the Wheel Tax collections is sufficient at this time to retire current outstanding debt.

SECTION 13. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2025, including any remaining contribution funding for area agencies and organizations that has not been requested by letter or invoice to the County Mayor's Office.

**SECTION 14. BE IT FURTHER RESOLVED,** that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

**SECTION 15. BE IT FURTHER RESOLVED,** that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 24th Day of June, 2024

ACCOUNT NUMBER	DEȘCRIPTION		ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
	Estimated Revenues						
40000	LOCAL TAXES						
40100 40110	COUNTY PROPERTY TAXES  Current Property Tax (Estimated 110.70 cents of the tax rate	\$	11,985,589	\$	11,381,515	\$	13,534,462
40400	@ \$122,262.53 per penny for 24-25FY) Trustee's Collections-Prior Year		264,268		272,118		245,000
40120 40125	Trustee's Collections-Prior Year Trustee's Collections-Bankruptcy		430		250		250
40130	Circuit/Clerk and Master Collections-Prior Years		258,550		152,000		170,000
40140	Interest and Penalty		47,961		55,246		45,000
40150	Pick-Up Taxes		12,949		8,200		7,000
40161	Payments in Lieu of Taxes-T.V.A.		1,833		1,827		1,600
40163	Payments in Lieu of Taxes-Other		102,626		50,000		62,500
40200	COUNTY LOCAL OPTION TAXES				0.40.500		0.45.000
40240	Wheel Tax (Original 1/3 of \$20)		369,879		348,500		345,000
40240	Wheel Tax (\$30 for General Fund)		1,611,761 537,253		1,500,000 495,000		1,510,000 500,000
40240	Wheel Tax (\$10 for Public Safety)		87,963		77,262		77,500
40250 40260	Litigation Tax - General Litigation Tax - Special Purpose (General Sessions Judge's Salary)		53,354		50,000		50,000
40268	Litigation Tax - Courtroom Security		88,043		78,000		80,000
40275	Mixed Drink Tax		0		0		10
40300	STATUTORY LOCAL TAXES						
40320	Bank Excise Tax		30,006		32,363		25,000
40330	Wholesale Beer Tax	-	91,497	-	70,000	-	75,000
	TOTAL LOCAL TAXES	\$_	15,543,962	\$_	14,572,281	\$_	16,728,322
41000	LICENSES AND PERMITS						
41500 41510	PERMITS Beer Permits	\$	1,971	\$	1,354	\$	1,050
41510	Other Permits (fireworks applications)	•	950	•	950	•	950
	TOTAL LICENSES AND PERMITS	\$	2,921	\$	2,304	\$	2,000
	TOTAL EIGENOLG AND FERTING	٧.				٠.	
42000	FINES, FORFEITURES AND PENALTIES						
42100	CIRCUIT COURT	\$	4,514	\$	4,413	\$	2,500
42110	Fines Officers Costs	Ф	7,250	Ψ	6,800	Ψ	6,000
42120 42140	Drug Control Fines		11,488		10,000		9,500
42141	Drug Court Fees		627		300		450
42180	DUI Treatment Fines		1,282		950		400
42190	Data Entry Fee-Circuit Court		1,487		901		1,000
42191	Courtroom Security Fee		73		267		100
42200	CRIMINAL COURT				4 400		4.500
42250	Jail Fees		2,329		1,400		1,500
42300	GENERAL SESSIONS COURT		24,907		21,996		19,750
42310	Fines		2 <del>4,5</del> 07 48		21,990		10
42311 42320	Fines for Littering Officers Costs		30,739		30,000		31,000
42320	Game and Fish Fines		92		75		75
42340	Drug Control Fines		690		1,222		850
42341	Drug Court Fees		6,946		5,900		6,000
42350	Jail Fees		31,010		30,847		27,000
42380	DUI Treatment Fines		8,438		7,500		6,500
42390	Data Entry Fee-General Sessions		10,814		9,800		9,500
42391	Courtroom Security Fee		39		44		40

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024		STIMATED 2024-2025
42400	JUVENILE COURT	\$	3,452	\$	4,792	\$	3,500
42410	Fines Officers Costs	•	6,779	*	7 081	•	5,750
42420	Jail Fees		143		856		300
42450 42490	Data Entry Fee-Juvenile Court		1,356		1,100		1,100
42490 42491	Courtroom Security Fee		42		150		75
42500	CHANCERY COURT						
42520	Officers Costs		266		399		250
42530	Data Entry Fee-Chancery Court		9,480		7,500		7,500
42900	OTHER FINES, FORFEITURES AND PENALTIES						
42910	Proceeds from Confiscated Property		21,162		0		0
72010	, , , , , , , , , , , , , , , , , , ,	-					
	TOTAL FINES, FORFEITURES AND PENALTIES	\$_	185,453	<b>\$</b>	154,293	<b>\$</b> _	140,650
43000	CHARGES FOR CURRENT SERVICES						
43100	GENERAL SERVICE CHARGES			_		_	
43120	Patient Charges	\$	14,090	\$	16,742	\$	13,000
43170	Work Release Charges for Board		20,287		18,000		19,000
43300	FEES		0.400		4.050		4.050
43340	Recreation Fees (Laurel Run Park)		2,190		1,250		1,250
43350	Copy Fees		3,530		3,500		3,500
43365	Archives and Records Management Fee		6,950		0 250		0 200
43366	Greenbelt Late Application Fee		300		115,000		115,000
43370	Telephone Commissions		141,621 201		100		100
43380	Vending Machine Collections		47,284		40,000		37,500
43383	Additional Fees- Titling & Registration		47,204 16,226		16,000		16,000
43392	Data Processing Fee-Register		2,885		2,200		2,300
43394	Data Processing Fee-Sheriff		10,050		7,650		5,500
43395	Sexual Offender Registration Fees		5,253		2,500		3,000
43396	Data Processing Fee-County Clerk		1,880		1,250		850
43397	Subscription & Doc Retrieval Fee-Circuit		2,150		1,860		1,300
43399	Vehicle Registration Reinstatement Fee	_		_		_	
	TOTAL CHARGES FOR CURRENT SERVICES	\$_	274,897	\$_	226,302	. \$_	218,500
44000	OTHER LOCAL REVENUES						
44100	RECURRING ITEMS				=	_	6 700
44120	Lease/Rentals (airport hangars)	\$	7,000	\$	7,892	\$	6,700
44130	Sale of Materials and Supplies (County flags)		0		0		0
44131	Commissary Sales (Jail)		20,129		18,000		18,000
44135	Sale of Gasoline (airport fuel)		28,879		24,646		25,000
44140	Sale of Maps (Property Assessor's Office)		36		33		25 0
44145	Sale of Recycled Materials		0		0 8,485		4,000
44170	Miscellaneous Refunds		21,934		0,405		4,000
44500	NONRECURRING ITEMS		105,202		0		0
44530	Sale of Equipment		105,202		74,098		ő
44540	Sale of Property		Ū		14,000		Ö
44570	Contributions and Gifts (Laurel Run Park)		5,835		4,333		3,500
44990	Other Local Revenues	-	0,000				
	TOTAL OTHER LOCAL REVENUES	\$	189,015	- \$_	137,487	_ \$_	57,225

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	ESTIMATED 2023-2024		ESTIMATED 2024-2025	
45000	FEES RECEIVED FROM COUNTY OFFICIALS						
45500	FEES IN LIEU OF SALARY						
45510	County Clerk	\$	610,335	\$	615,000	\$	615,000
45520	Circuit Court Clerk		118,121		103,000		100,000
45540	General Sessions Court Clerk		251,517		205,000		215,000
45550	Clerk and Master		279,289		250,000		235,000
45560	Juvenile Court Clerk		54,488		50,000		45,000
45580	Register		238,979		220,000		225,000
45590	Sheriff		17,245		12,000		13,000
45610	Trustee	<del></del>	895,851	_	839,000		820,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	\$_	2,465,825	\$_	2,294,000	\$_	2,268,000
46000	STATE OF TENNESSEE						
46100	GENERAL GOVERNMENT GRANTS						
46120	Airport Maintenance Program	\$	2.824	\$	2,500	\$	3.000
46140	Aging Programs	Ψ	50.594	Ψ	55,000	Ψ	44.760
46200	PUBLIC SAFETY GRANTS		30,554		00,000		44,700
46210	Law Enforcement Training Programs		48,000		44,800		52,800
46240	School Resource Officer Grants		40,000		1,275,000		1,064,810
46300	HEALTH AND WELFARE GRANTS		ŭ		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,001,010
46390	Other Health and Welfare Grants (DGA Grants, Health Dept)		334,174		275,235		628,990
46390	Other Health and Welfare (RAHHABE Grant-Laurel Run Park		.,		_, _,,		,
46390	Other Health and Welfare Grants (County Coroner ROI Claims)		6.350		5,200		5.000
46400	PUBLIC WORKS GRANTS		5,555		-,		-,
46430	Litter Program		53,143		50.000		55,500
46800	OTHER STATE REVENUES		••,				,
46820	Income Tax		٥		0		0
46830	Beer Tax		19,200		18,498		18.000
46835	Vehicle Certificate of Title Fees		5,239		4,800		5,000
46845	Opioid Settlement Funds		501,800		286,327		200,000
46852	State Revenue Sharing - Telecommunications Tax		67,270		64,582		65,000
46855	State Shared Sports Gaming Privilege Tax		60,995		60,000		52,500
46890	Prisoner Transportation		201		30		50
46915	Contracted Prisoner Board		684,946		900,000		700,000
46960	Registrar's Salary Supplement		15,164		15 164		15,164
46980	Other State Grants (Drug Court Grant)		65,045		85,000		103,500
10000	Other State Grants (HCSO-Jail Equipment)		7,500		0		. 0
	Other State Grants (Park Bridge)		0		0		100,000
	Other State Grants(HCSO-VCIF)		0		180,456		0
46990	Other State Revenue		557		0		0
	Other State Revenue (Special Election)		0		47,815		0
	Other State Revenue (Fantasy Sports Tax)	_	578	_	600		600
	TOTAL STATE OF TENNESSEE	\$	1,923,580	\$	3,371,007	\$	3,114,674

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	ESTIMATED 2023-2024		ESTIMATE 2024-2025	
47000 47100 47220 47308 47309 47401 47590	FEDERAL GOVERNMENT FEDERAL THROUGH STATE Civil Defense Reimbursement (EMA Director Grant) COVID-19 Grant #C- Health Dept. Awning, Drug Room, Generators COVID-19 Grant #D - Sheriff's Dept. ARPA, #1, Airport Other Federal through State (Sheriff DUI Enforcement Grants) Other Federal through State (Voting machines) Other Federal through State (Airport Layout Plan Grant) Other Federal through State (Airport MIRL and PAPI) Other Federal through State (Airport Apron and Taxiway Grant) Other Federal through State(Election Refund-Pres Primary) Other Federal through State (Airport - CARES Grant)	\$	0 97,842 21,693 71,406 0 70,346 134,621 0 0 398	\$	45,382 38,200 219,800 307 70,000 400,640 0 0 2,327,205 0 373	\$	45,382 301,800 0 0 80,000 0 0 0 55,000
	TOTAL FEDERAL THROUGH STATE	\$	396,306	<b>\$</b> _	3,101,907	<b>\$</b> _	482,182
47600 47715 47990	DIRECT FEDERAL REVENUE Tax Credit Bond Rebate (for the 2010 QSCB Issue) Other Direct Federal Revenue (SSA Incentive) Other Direct Federal Revenue	\$	106,657 8,600 0	\$	107,512 9,000 0	\$	106,657 9,000 0
	TOTAL DIRECT FEDERAL REVENUE	\$_	115,257	\$_	116,512	\$_	115,657
48000 48100 48130	OTHER GOVERNMENT AND CITIZENS GROUPS OTHER GOVERNMENTS Contributions (SRO Costs from BOE's) Contributions (DTF Salary Supplement) Contribution (Rogersville's portion Senior Citizen flooring) Contributions (Reappraisal Costs from Cities)	\$	477,394 7,533 1,707 25,186	\$	0 8,447 0 24,709	\$	0 8,447 0 31,313
48600 48990	CITIZENS GROUPS Donations (Senior Citizens Grant Match) Donations (Wal-Mart grants for EMA) Other (Sheriff's Dept. OT from Other Groups)		0 500 3,117 0		2,222 0 6,365 373,912		0 0 2,500 150,000
48991	Opioid Settlement Funds-Past Remediation  TOTAL OTHER GOVERNMENT AND CITIZENS GROUPS	- \$	515,437	\$	415,655	\$	192,260
49000 49700	Total Estimated Revenues ESTIMATED OTHER SOURCES Insurance Recovery	\$ _	21,612,653 8,410	\$	24,391,748 46,975	\$	23,319,470
	Total Estimated Revenues and Other Sources	\$	21,621,063	\$	24,438,723	\$	23,319,470

DESCRIPTION	-					STIMATED 024-2025
Estimated Expenditures GENERAL COUNTY OPERATIONS COUNTY COMMISSION Board and Committee Members Fees (13 meetings) Other Per Diem and Fees (committee meetings) Social Security Pensions Medical Insurance Audit Services Travel	\$	19,200 7,350 2,031 966 15,810 23,823 9,940	\$	16,550 8,000 2,000 1,000 12,725 24,390 8,500	\$	18,200 9,500 2,119 1,939 13,312 26,500 15,000
Tuition (CTAS Certification for Public Officials) Other Supplies and Materials	_	800 402		400	_	1,200 1,000
TOTAL COUNTY COMMISSION	\$	80,322	\$	74,315	\$	88,770
BOARDS AND COMMITTEES BOARD OF EQUALIZATION Board and Committee Members Fees Social Security Travel	\$	4,446 338 0	\$	5,000 400 150	\$	6,500 498 300
TOTAL BOARD OF EQUALIZATION	\$	4,784	\$	5,550	\$	7,298
BEER BOARD Board and Committee Members Fees (6 meetings) Social Security Pensions Other Supplies and Materials Other Charges	\$	1,400 107 70 0 203	\$	1,000 100 75 50 200	\$	2,100 161 147 100 525
TOTAL BEER BOARD	\$	1,780	\$	1,425	\$	3,033
BUDGET AND FINANCE COMMITTEE Board and Committee Members Fees (21 meetings) Social Security Pensions	\$	6,050 463 224	\$	6,500 525 300	<b>\$</b>	7,350 562 515
TOTAL BUDGET AND FINANCE COMMITTEE	\$	6,737	\$	7,325	. \$_	8,427
	\$	115,396 286,265 0 52,042 16 490 30,389 27,489 350 62,277 204 3,196 23,790 3,541	\$	121,008 0 30,450 500 0 11,047 10,625 99 14,000 21 1,300 1,749	\$	126,901 0 33,569 2,625 0 0 12,477 11,233 130 15,165 50 1,500 2,000
	Estimated Expenditures GENERAL COUNTY OPERATIONS COUNTY COMMISSION Board and Committee Members Fees (13 meetings) Other Per Diem and Fees (committee meetings) Social Security Pensions Medical Insurance Audit Services Travel Tuition (CTAS Certification for Public Officials) Other Supplies and Materials  TOTAL COUNTY COMMISSION  BOARDS AND COMMITTEES BOARD OF EQUALIZATION Board and Committee Members Fees Social Security Travel  TOTAL BOARD OF EQUALIZATION  BEER BOARD Board and Committee Members Fees (6 meetings) Social Security Pensions Other Supplies and Materials Other Charges  TOTAL BEER BOARD  BUDGET AND FINANCE COMMITTEE Board and Committee Members Fees (21 meetings) Social Security Pensions  TOTAL BUDGET AND FINANCE COMMITTEE Board and Committee Members Fees (21 meetings) Social Security Pensions  TOTAL BUDGET AND FINANCE COMMITTEE Social Security Pensions  TOTAL BUDGET AND FINANCE COMMITTEE  COUNTY MAYOR County Official/Administrative Officer Accountants/Bookkeepers Secretary Part-Time Personnel Over-time Pay Other Salaries and Wages (Vacation Pay) Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Communication Maintenance Agreements	Estimated Expenditures GENERAL COUNTY OPERATIONS COUNTY COMMISSION Board and Committee Members Fees (13 meetings) Other Per Diem and Fees (committee meetings) Social Security Pensions Medical insurance Audit Services Travel Tuition (CTAS Certification for Public Officials) Other Supplies and Materials  TOTAL COUNTY COMMISSION  BOARDS AND COMMITTEES BOARD OF EQUALIZATION Board and Committee Members Fees Social Security Travel  TOTAL BOARD OF EQUALIZATION  BEER BOARD BOARD AND COMMITTEES BOARD OF EQUALIZATION BOARD AND COMMITTEES BOARD OF EQUALIZATION  BOARD AND COMMITTEES BOARD OF EQUALIZATION  BUBER BOARD BOARD AND COMMITTEES SOCIAL SECURITY Fensions  TOTAL BOARD OF EQUALIZATION  BUBER BOARD BOARD AND COMMITTEE BOARD AND COMMITTEE BOARD AND COMMITTEE BOARD AND FINANCE COMMITTEE BOARD AND FINANCE COMMITTEE BOARD AND FINANCE COMMITTEE BOARD AND FINANCE COMMITTEE COUNTY MAYOR COU	Estimated Expenditures	Estimated Expenditures	DESCRIPTION         2022-2023         2023-2024           Estimated Expenditures CENERAL COUNTY OPERATIONS COUNTY COMMISSION         \$ 19,200         \$ 16,550           Board and Committee Members Fees (13 meetings)         2,031         2,001           Social Security         968         1,000           Pensions         15,810         12,275           Medical insurance         15,810         12,275           Medical insurance         23,823         24,390           Medical insurance         9,940         8,500           Travel         9,940         8,500           Travel         9,940         8,500           Other Supplies and Materials         402         400           TOTAL COUNTY COMMISSION         \$ 80,322         \$ 74,315           BOARDS AND COMMITTEES         800ARD OF EQUALIZATION         \$ 1,446         \$ 5,000           BOARD OF EQUALIZATION         \$ 4,784         \$ 5,550           BEER BOARD         \$ 1,000         \$ 1,000           Board and Committee Members Fees         (6 meetings)         \$ 1,400         \$ 1,000           Board and Committee Members Fees (6 meetings)         \$ 1,400         \$ 1,000           Board and Committee Members Fees (7 meetings)         \$ 1,780         \$ 1,250	DESCRIPTION

ACCOU NUMBE		DESCRIPTION		ACTUAL 022-2023	E	STIMATED 2023-2024	-	ESTIM. 2024-	
51300		COUNTY MAYOR (cont.)							
51300	355	Travel	\$	2,672	\$	1,500	\$		2,500
51300	356	Tuition		0		100			200
51300	435	Office Supplies		7,877		1,350			1,500
51300	524	In Service/Staff Development		575		250			1,000
51300	709	Data Processing Equipment (for upgrading computers and operating software)	)	3,311		1,250			2,000
51300	719	Office Equipment	_	1,503	_	300		-	600
		TOTAL COUNTY MAYOR	\$	621,383	\$	195,549	\$	21	3,450
51400		COUNTY ATTORNEY							
51400	101	County Official/Administrative Officer	\$	21,946	\$	0	\$		0
51400	201	Social Security	•	1,463	•	0			0
51400	204	Pensions		1,536		0			0
51400	206	Life Insurance		22		0			0
51400	207	Medical Insurance		5,987		0			0
51400	210	Unemployment Compensation		21		0			0
51400	331	Legal Services	_	0	_	34,232			41,673
		TOTAL COUNTY ATTORNEY	\$	30,975	\$_	34,232	\$		41,673
51500		ELECTION COMMISSION (Inc/Voter Registration)							
51500	105	Supervisor/Director	\$	87,465	\$	91,838	\$		96,430
51500	106	Deputy(ies)		53,843		58,468			63,699
51500	169	Part-time Personnel		9,182		19,300			20,265
51500	187	Over-time Pay		5,694		3,500			10,000
51500	189	Other Salaries and Wages (Machine Technicians)		8,579		5,141			13,000
51500	192	Election Commission		9,210		8,900			11,000
51500	193	Election Workers		83,160		50,000			85,000
51500	201	Social Security		15,142		14,000			18,000
51500	204	Pensions		10,290		11,000			12,632
51500	206	Life Insurance		163		195			195 22,848
51500	207	Medical Insurance		19,313		21,886 200			200
51500	210	Unemployment Compensation		83 968		1,491			1,500
51500	307	Communication		900		700			700
51500	320	Dues and Memberships (TACED)		2,003		2,500			2,500
51500	330	Lease Payments (copier)		12,337		9,500			10,000
51500	332	Legal Notices, Recording and Court Costs		17,550		19,000			19,000
51500	334	Maintenance Agreements (Microvote, Know Ink)		250		5,000			5,000
51500	337	Maintenance and Repair Services - Office Equipment		535		3,000			3,000
51500	348	Postal Charges (for mandated mailings) Rentals (precincts, portlets)		6,492		7,000			7,000
51500		Travel (including ADE training & certification test)		4,404		12,000			12,000
51500		Other Contracted Services		16,423		20,000			20,000
51500 51500		Office Supplies		2,218		6,000			6,000
51500		Other Supplies and Materials (election signs)		983		9,500			9,500
51500		In Service/Staff Development		800		4,000			4,000
51500		Other Charges		71		300			300
51500		Data Processing Equipment		5,389		5,000			5,000
51500		Voting Machines (Grant funded)		0		400,640			0
51500		Other Equipment	_	0			-		5,000
		TOTAL ELECTION COMMISSION	\$	372,547	\$	795,059	- 5	\$ <u></u>	463,769

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023	-	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
51600 51600 51600	101 106	REGISTER OF DEEDS County Official/Administrative Officer Deputy(ies)	\$	97,183 131,155	\$	102,042 146,578	\$	107,144 157,683
51600	169	Part-time Personnel		540		80		2,272
51600	201	Social Security		16,489		17,710		20,433
51600	204	Pensions		15,984		17,404		18,538
51600	206	Life Insurance		252		279		325
51600	207	Medical Insurance		18,974		26,450		30,464
51600	210	Unemployment Compensation		86		84		112
51600	307	Communication		1,713		1,785 135		2,300 135
51600	320	Dues and Memberships		135 725		0		800
51600	334	Maintenance Agreements		975		4,500		5,700
51600	351	Rentals (copier)		16,205		25,000		33,000
51600	399	Other Contracted Services (computer services lease) (Funding for Account 51600-399 comes from data fees collected in Revenue Account #43392 & reserves)	e					
51600	435	Office Supplies (\$1,000 is usually funded by reserve account)		3,026		3,200		3,500
51600	719	Office Equipment	_	10,432	_	750	_	750
		TOTAL REGISTER OF DEEDS	\$_	313,874	\$_	345,997	\$ _	383,156
51720		PLANNING Food	\$	3,150	\$	4,000	\$	4,200
51720	191	Board and Committee Members Fees	Ψ	241	Ψ	300	۳	325
51720 51720	201 309	Social Security Contracts with Government Agencies		15,510		18,612		20,473
51720	309	Contracts with Government Agencies	-		_			
		TOTAL PLANNING	\$_	18,901	\$_	22,912	\$	24,998
51800		COUNTY BUILDINGS						
51800	105	Supervisor/Director	\$	37,375	\$	90,021	\$	111,571
51800	166	Custodial Personnel		74,152		78,362		82,599
51800	167	Maintenance Personnel		32,695		35,244		43,618
51800	169	Part-time Personnel		25,953		33,293 0		34,958 2,000
51800	187	Overtime Pay (comp time)		0 1,582		0		2,000
51800	189	Other Salaries & Wages (Vacation Pay)		11,950		17,049		21,018
51800	201	Social Security		9,714		14,254		16,646
51800	204 206	Pensions Life insurance		247		330		375
51800 51800	207	Medical Insurance		32,780		27,316		30,464
51800	210	Unemployment Compensation		164		265		300
51800	304	Architects		1,229		10,000		12,000
51800	307	Communication (Internet, phone lines for support of sprinkler systems,		12,221		13,000		13,500
		fire panels and elevators, cell phones)		40.004		•		
51800	309	Contracts with Government Agencies (Church Hill City-County Bldg.)		12,631		7.500		0 8,500
51800		Janitorial Services		4,993 0		7,500 8,000		8,000
51800		Maintenance Agreements (Annual renewal of VOIP phone system software)		37,786		25,000		25,000
51800		Maintenance and Repair Services - Buildings		20,894		67,000		40,000
51800		Maintenance and Repair Services - Equipment		20,004		0		300
51800		Maintenance and Repair Services - Office Equipment Maintenance and Repair Services - Vehicles		349		3,000		4,000
51800 51800		Pest Control		4,133		7,200		7,200
51800		Rentals (Agriculture Extension, Industrial Dev. office space)		33,696		39,000		40,800
51800		Travel		157		0		400
51800		Permits		525		400		500
51800				93,409		85,000		80,000
51800	410			13,352		15,500		16,500 4,000
51800	425			2,812 304		4,000 0		4,000 100
51800	435	Office Supplies		304		U		100

ACCOUN NUMBER		DESCRIPTION	. <u> </u>	ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
51800		COUNTY BUILDINGS (cont.)						
-	446	Small Tools	\$	998	\$	600	\$	500
	450	Tires and Tubes	•	913		1,000		1,000
-	451	Uniforms		574		1,000		1,000
	452	Utilities		233,943		250,000		270,000
_	499	Other Supplies and Materials		22,649		20,000		19,000
	599	Other Charges (inspection fees for boilers and elevators)		61		500		300
	707	Building Improvements		121,859		125,000		130,000
	708	Communications Equipment (replacement of misc VOIP equipment)		0		0		
	709	Data Processing Equipment				0		500
	711	Furniture and Fixtures		3,290		1,000		1,500
51800	790	Other Equipment		7,401		4,000		8,000
51800	799	Other Capital Outlay		0	_	0	_	15,000
		•						
		TOTAL COUNTY BUILDINGS	\$_	856,791	\$	983,834	\$_	1,051,149
51900		OTHER GENERAL ADMINISTRATION					_	
51900	306	Bank Charges (for payroll direct deposit)	\$	180	\$	180	\$	200
51900	320	Dues and Memberships		10,493		13,800		14,500
51900	322	Evaluation and Testing (costs associated with County Drug Policy)		3,877		3,750		4,250
51900	332	Legal Notices, Recording and Court Costs		1,660		2,800		3,000
51900	348	Postal Charges		73,246		72,500		72,500
51900	351	Rental (postage machines: County Mayor Office, Courthouse, Justice Center	r)	6,253		6,900		7,300
51900	399	Other Contracted Services		737		2,000		3,000
51900	414	Duplicating Supplies (paper)		6,041		6,500		6,750
51900	499	Other Supplies & Materials (postal supplies)		257		1,000		1,400
51900	502	Building and Contents Insurance (Library and Kenner Building)		5,158		5,000		5,500
51900	506	Liability Insurance (coverage for County Property, General Liability, Airport		437,095		544,446		625,000
		Liability, E&O for IDB, Law Enforcement, Pollution Liability, Election Comm.	)	E 464		6,500		7,500
51900	508	Premiums on Corporate Surety Bonds (bonds for Elected Officials)		5,164 0		128		7,500
51900	509	Refunds		-		255,139		388,000
51900	513	Workers' Compensation Insurance		248,614 11,128		7,500		12,000
51900	515	Liability Claims ("County Pool" deductibles)		11,120		2,368		520
51900	599	Other Charges (report filing fees to State, subscription fee for .Gov Domain)		0		500		2,000
51900	790	Other Equipment		ő		500		2,000
51900	799	Other Capital Outlay	_		-		-	E,000
		TOTAL OTHER GENERAL ADMINISTRATION	\$_	810,044	\$_	931,511	\$	1,155,420
F4040		PRESERVATION OF RECORDS						
51910	400	PRESERVATION OF RECORDS	\$	0	\$	0	\$	2,730
51910	169	Part Time Personnel	Ψ	0	Ψ	ő	Ψ	209
51910	201	Social Security Unemployment Compensation		ŏ		ő		21
51910	210	Communication		1,351		1,400		1,500
51910 51910	307 415	Electricity		2,324		3,300		3,500
	434	Natural Gas (reclassified from Utilities)		1,409		1,500		1,800
51910 51910	454	Water and Sewer		342		400		600
51910	499	Other Supplies and Materials		0.2		3,306		1,000
51910	513	Workers' Compensation Insurance		ŏ		0		11
51910	709	Data Processing Equipment		8,069		Ō		0
31310	.00		æ			9,906	\$	11,371
		TOTAL PRESERVATION OF RECORDS	\$_	13,495	. \$	-	-	
		TOTAL GENERAL COUNTY OPERATIONS	\$	3,131,633	\$	3,407,615	- \$	3,452,514

ACCOUNT NUMBER		DESCRIPTION	_	ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
50000		CINANCE						
52000		FINANCE ACCOUNTING AND BUDGETING						
52100 52100	105	Supervisor/Director	\$	0	\$	81,634	\$	97,960
52100	119	Accountants/Bookkeepers	Ψ	ŏ	•	153 493	•	235,228
52100	169	Part-Time Personnel		ŏ		49,053		20,006
	187	Overtime Pay (comp time)		ŏ		0		5,000
52100 52100	201	Social Security		ō		21,740		27,402
	204	Pensions		ŏ		16,459		23,323
52100 52100	204	Life Insurance		ő		255		365
-	207			ŏ		56,241		71,704
52100		Medical Insurance		ŏ		120		161
52100	210 307	Unemployment Compensation		ŏ		2,000		2,300
52100		Communication  Maintenance Agreements		ŏ		24,000		26,000
52100	334	Maintenance Agreements		ŏ		2,254		3,000
52100	351	Rentals (Copier)		ŏ		1,500		2,000
52100	355	Travel		ŏ		100		200
52100	356	Tuition		ŏ		6,300		6,500
52100	435	Office Supplies		0		1,500		2,000
52100	524	In Service/Staff Development	١.	Ö		30,500		4,500
52100	709	Data Processing Equipment (for upgrading computers and operating software	,	0		350		4,500 600
52100	719	Office Equipment	_		-		-	
		TOTAL ACCOUNTING AND BUDGETING	\$_	0	\$_	447,499	\$	528,249
52300		PROPERTY ASSESSOR'S OFFICE						
52300	101	County Official/Administrative Officer	\$	97,183	\$	102,042	\$	107,144
52300	106	Deputy(ies)		241,894		248,817		264,806
52300	169	Part Time Personnel		0		0		2,625
52300	189	Other Salaries & Wages		8,314		0		0
52300	201	Social Security		24,060		25,000		28,655
52300	204	Pensions		23,592		24,025		26,037
52300	206	Life Insurance		344		390		455
52300	207	Medical Insurance		67,745		84,200		95,617
52300	210	Unemployment Compensation		153		175		225
52300	307	Communication		3,838		3,900		4,750
52300	317	Data Processing Services (printing tax rolls by State Dept.)		22,295		24,000		24,000
52300	320	Dues and Memberships		20		1,925		1,975
52300	322	Evaluation and Testing (drug policy expenses)		0		150		150
52300	332	Legal Notices, Recording and Court Costs		112		150		200
52300	334	Maintenance Agreements		3,030		3,333		3,600
52300	337	Maintenance and Repair Services - Office Equipment		0		350		575
52300	338	Maintenance and Repair Services - Vehicles		3,251		2,500		3,500
52300	351	Rentals		1,592		2,000		2,250
				95		75		150
52300	353 355	Towing Services Travel		2,836		2,500		3,000
52300				700		400		600
52300	356	Tuition Other Contracted Services (necessary) property audits, mapping software)		20,120		22,000		25,500
52300	399	Other Contracted Services (personal property audits, mapping software)		3,660		4,500		6,500
52300	425	Gasoline Office Symplice		4,415		4,000		5,000
52300	435	Office Supplies		502		600		800
52300	450	Tires and Tubes		0		300		600
52300	499	Other Supplies and Materials		21		150		200
52300	599	Other Charges		2,801		3,500		4,000
52300	719	Office Equipment						
		TOTAL PROPERTY ASSESSOR'S OFFICE	\$_	532,573	. \$	560,982	. \$	612,914

ACCOUNT NUMBER	DESCRIPTION		TUAL 2-2023		TIMATED 023-2024		STIMATED 2024-2025
52310 52310 10 52310 20 52310 20 52310 20 52310 20 52310 3 52310 3 52310 3 52310 3 52310 3 52310 3 52310 3	Deputy(ies) Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Data Processing Services Maintenance Agreement Postal Charges Travel (related to reappraisal) Other Contracted Services (for appeals)		28,306 76,548 6,979 7,340 163 26,783 63 7,630 0 1,869 0 988 683	\$	52,790 79,914 8,800 9,257 180 36,083 63 8,500 450 1,800 1,000 1,250 700	\$	55,430 83,910 10,660 9,754 195 42,508 84 9,000 575 2,000 2,000 1,500 700
	TOTAL REAPPRAISAL PROGRAM	\$1	57,352	\$	200,787	\$_	218,316
52400 3 52400 3 52400 3 52400 3 52400 3 52400 5 52400 4 52400 7	Deputy(ies) Temporary Personnel Part Time Personnel Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Communication Dues and Memberships Legal Notices, Recording and Court Costs		97,183 22,157 11,375 3,998 17,158 15,354 217 15,051 96 1,619 160 225 19,088 499 1,312 100 8,064 50 2,639 4,095 107	\$ 	102,042 132,704 12,000 10,000 18,929 16,432 240 13,567 107 1,886 160 250 20,192 1,000 2,500 100 8,651 0 5,000 3,750 3,000	\$ - - -	107,144 139,340 12,000 7,830 20,373 17,254 260 15,165 150 2,250 200 275 25,000 1,000 3,000 200 10,000 0 5,000 2,500 3,000 371,941
52500 52500 52500 52500 52500 52500 52500 52500 52500 52500 52500 52500 52500 52500	COUNTY CLERK'S OFFICE County Official/Administrative Officer Deputy(ies) Part-time Personnel Other Salaries & Wages (Vacation Pay) Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Communication Dues and Memberships Legal Notices, Recording and Court Costs Maintenance and Repair Services - Office Equipment (including mandatory increase for software maintenance cor Rentals (copier) Travel Tuition (for Public Official Certification through CTAS)		97,183 468,234 8,371 144 40,221 39,589 77,538 304 4,511 150 260 33,378 formation 2,143 1,179	\$ Systen	102,042 501,000 9,000 0 42,465 42,100 839 90,355 350 5,250 150 400 44,000 ns) 2,600 4,500	\$	107,144 572,907 9,450 2,500 52,938 47,604 975 105,220 471 5,250 150 400 49,600

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
52500 52500 52500 52500 52500	399 435 499 719	COUNTY CLERK'S OFFICE (cont.) Other Contracted Services (website hosting fee, courier service) Office Supplies Other Supplies and Materials ( State funded for purchase of paper, toner, ribbo Office Equipment	\$ n: _	17,518 7,010 4,722 13,179	\$	13,500 9,000 4,800 9,000	\$	13,500 9,000 4,800 9,000
		TOTAL COUNTY CLERK'S OFFICE	\$_	816,393	\$_	881,351	\$_	998,409
		TOTAL FINANCE	\$_	1,826,865	\$_	2,443,129	\$_	2,729,829
53000 53120 53120 53120 53120 53120 53120	101 106 169 189 194	ADMINISTRATION OF JUSTICE CIRCUIT COURT County Official/Administrative Officer Deputy(ies) Part-time Personnel Other Salaries and Wages (On call Warrant Writer & Vacation Pay) Jury and Witness Expenses	\$	97,183 376,735 9,652 9,535 0	\$	102,042 392,600 17,000 9,637 3,000	\$	107,144 427,875 21,525 8,500 3,000
53120 53120 53120 53120 53120 53120	201 204 206 207 210 307	Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Communication		32,940 32,189 608 116,584 266 2,557		33,960 34,658 705 122,967 350 2,400		43,226 38,047 750 132,017 400 2,750
53120 53120 53120 53120 53120 53120	320 332 334 351 355 356	Dues and Memberships (East TN Clerk's Association) Legal Notices, Recording and Court Costs Maintenance Agreements (Local Gov't Corp. and BIS) Rentals (copier) Travel Tuition (Renewal Fee/Certified Public Administrator Certificate)		205 291 59,606 2,047 1,062 0		210 345 59,000 2,100 2,000 600		210 345 61,500 2,600 3,000 300
53120 53120 53120 53120 53120	399 435 499 709	Other Contracted Services Office Supplies Other Supplies and Materials Data Processing Equipment (funded by data fee collections in Revenue Accounts 42190 and 42390 and reserves) Office Equipment		184 11,854 0 27,569		200 22,000 1,500 12,500 4,000		200 22,000 1,500 5,000
53120	790	Other Equipment	_	0	-	6,468		0
		TOTAL CIRCUIT COURT	\$_	781,067	. \$_	830,242	. \$	885,889
53200 53200 53200	194	CRIMINAL COURT Jury and Witness Expenses	\$_	10,171	\$_	14,000	\$	15,000
• • • • • • • • • • • • • • • • • • • •		TOTAL CRIMINAL COURT	\$_	10,171	. \$	14,000	. \$	15,000
53300 53300 53300 53300 53300 53300 53300 53300 53300 53300 53300	201 204 206 207 210 307 320	Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Communication (includes Internet service) Dues & Memberships Evaluation & Testing	\$	185,763 38,274 38,274 16,516 18,362 163 56,500 42 931 584 2,800	\$	195,051 39,957 39,957 18,177 19,248 180 47,063 42 1,028 425 4,800	\$	203,048 41,955 41,955 19,317 20,087 195 48,204 84 1,100 1,000 7,000
53300 53300 53300	337 351	Maintenance and Repair Services - Office Equipment Rental (Copier)		850 810 2,379		1,165 1,800 1,000		2,000 1,800 2,500

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024	E	2024-2025
53300 53300 53300 53300 53300 53300	435 499 524 709 719	GENERAL SESSIONS COURT (cont.) Office Supplies Other Supplies and Materials In Service/Staff Development Data Processing Equipment Office Equipment	\$	621 67 0 0 516	\$	1,000 100 0 0	\$	1,000 700 500 2,000
		TOTAL GENERAL SESSIONS COURT	\$_	363,452	\$_	370,993	\$_	394,445
53330		DRUG COURT (Funded by Grant, revenues collected in accounts 421	41 a	nd 42341 an	d rese	erves)		
53330	169	Part-time Personnel	\$	0	\$	0	\$	9,960
53330	189	Other Salaries and Wages		39,333		43,269		47,102
53330	201	Social Security		2,555		2,890		4,365
53330	204	Pensions		2,028		3,029		3,297
53330	206	Life Insurance		45		60		65
53330	207	Medical Insurance		12,546		20,608		20,838
53330	210	Unemployment Compensation		42		21		42
53330	307	Communication		702		680		700
53330	307	Dues and Memberships		0		300		200
53330	322	Evaluation and Testing		230		0		0
53330	338	Maintenance and Repair Services - Vehicles		210		500		750
53330	355	Travel		3,431		4,000		2,500
53330	399	Other Contracted Services		16,968		9,500		8,400
53330	425	Gasoline		0		500		750
53330	435	Office Supplies		ō		0		2,500
53330	499	Other Supplies and Materials		109		3,000		1,000
53330	513	Workman's Compensation Insurance		133		100		175
	524	In Service/Staff Development		945		1,600		400
53330	599			2,099		1,864		3,026
53330	299	Other Charges	-	2,000	· —	1,001	_	0,020
		TOTAL DRUG COURT	\$_	81,376	\$_	91,921	\$_	106,070
53400		CHANCERY COURT						
53400	101	County Official/Administrative Official	\$	97,183	\$	102,042	\$	107,144
53400	106	Deputies		144,980		153,790		163,982
53400	169	Part-time Personnel		0		0		3,150
53400	201	Social Security		15,825		16,743		20,982
53400	204	Pensions		16,951		17,909		18,979
53400	206	Life Insurance		271		300		350
53400	207	Medical Insurance		75,968		79,559		87,521
53400	210	Unemployment Compensation		105		105		180
53400	307	Communication		448		500		550
53400	320	Dues and Memberships		205		205		240
53400	332	Legal Notices, Recording and Court Costs		37		500		500
53400	334	Maintenance Agreements		26,469		29,977		30,453
53400	337	Maintenance and Repair Services/Office Equipment		435		0		750
53400		Rental (copier)		3,841		3,842		3,842
53400		Travel		683		0		750
53400		Tuition		300		0		200
53400	399	Other Contracted Services (lease for digital imaging equipment, funded by		3,636		3,636		3,636
20700	500	data fee collections in Revenue Account 42530)						

CHANCERY COURT (cont.)   S. 3.998   S. 6.000   S. 6.000   S. 3.000   A. 5.000   A. 5.0	ACCOU NUMBI		DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024		STIMATED 2024-2025
Sadio   435   Office Supplies   5,998   5,000   5,000   5,000   5,000   5,000   5,000   700	53400		CHANCERY COURT (cont.)						
Mathematical State   Mathema		435	, ,	\$	3,998	\$		\$	
Revenue Account 42530 and/or reserves    1,381					350				
Name	-	709			475		0		13, <del>54</del> 0
TOTAL CHANCERY COURT   \$ 333,541   \$ 420,205   \$ 468,849			Revenue Account 42530 and/or reserves)						
Saboo   JUVENILE COURT   \$ 130,035   \$ 292,252   \$ 203,048   \$ 33500   102   Judge(s)   \$ 38,274   39,957   41,955   \$ 3500   162   Clicical Personnel   \$ 15,567   29,793   32,2415   \$ 3500   169   Part-Imp Personnel   \$ 15,567   29,793   32,2415   \$ 3500   169   Part-Imp Personnel   \$ 2,167   \$ 0	53400	719	Office Equipment	_	1,381	_	4,400	_	3,400
\$130,035			TOTAL CHANCERY COURT	\$_	393,541	\$_	420,208	<b>\$</b> _	466,849
\$130,035	53500		IIII/ENII E COURT						
S3500   161   Secretary(s)   38,274   39,957   41,955   53500   162   Clerical Personnel   15,567   29,793   32,415   53500   169   Part-time Personnel   0   380   552   53500   189   Other Salaries & Wages (Vacation Pay)   2,167   0   0   0   0   0   0   0   0   0		102		\$	130,035	\$	292,252	\$	203,048
15,567   22,773   32,415   23,530   187   Overtime Pay   0   15,667   22,733   32,415   33,500   187   Overtime Pay   0   0   0   0   0   0   0   0   0				·	38,274		39,957		41,955
S3500   169			* * *		15,567		29,793		32,415
S5500   187   Overtime Pay   2,167   0   0   0   0   0   0   0   0   0					0		380		552
S5500   189		187	Overtime Pay						
Sample   S							_		_
Description   12,362   26,007   19,420   19,5350   205   Life Insurance   136   205   22		201	Social Security						-
S3500   207   Medical Insurance   27,776   27,803   36,813   35300   210   Unemployment Compensation   42   60   90   90   35300   20   Unes and Memberships   150   400   400   53500   355   Travel   363   700   700   700   53500   399   Other Supplies and Materials (bottled water)   273   340   3		204	Pensions						
210   Unemployment Compensation   42   60   90   90   93500   320   Dues and Memberships   150   400   400   400   53500   355   Travel   363   700	53500	206	Life Insurance						
S3500   320   Dues and Memberships   150   400   400   53500   355   7ravel   363   700   700   700   705	53500	207	Medical Insurance		•				
Sason   Saso	53500								
Total Juvenile Court	53500		Dues and Memberships						
TOTAL JUVENILE COURT   \$ 243.592   \$ 446.069   \$ 356.588									
TOTAL JUVENILE COURT   \$ 243,592 \$ 446,069 \$ 356,588									
COURTROOM SECURITY   Expenditures partially funded by Litigation Taxes for Courtroom Security and/or Reserves	53500	524	In Service/Staff Development	_	2/3	_	1,000	_	2,000
106   Deputies (6 officers for Courtroom Security)   \$ 141,227 \$ 135,000 \$ 289,411			TOTAL JUVENILE COURT	\$_	243,592	\$_	446,069	<b>\$</b> _	356,588
106   Deputies (6 officers for Courtroom Security)   \$ 141,227 \$ 135,000 \$ 289,411				. 161 41 <b>T</b> -	6 0	<b></b>	Caarriibr an		December)
1,122					ixes for Coul	rtrooi	m Security at	ICI/OI	200.411
53920         189         Other Salaries & Wages (Vacation Pay)         1,934         500         1,000           53920         201         Social Security         10,254         10,500         22,331           53920         204         Pensions         9,461         9,500         20,364           53920         206         Life Insurance         218         207         390           53920         207         Medical Insurance         21,535         29,214         36,159           53920         210         Unemployment Compensation         130         120         200           53920         322         Evaluation & Testing         0         350         500           53920         399         Other Contracted Services (panic buttons monitoring)         0         200         400           53920         431         Law Enforcement Supplies         1,206         1,400         1,500           53920         451         Uniforms         1,206         1,400         1,500           53920         510         Liability Insurance ( law enforcement liability)         3,478         7,686         7,500           53920         513         Workman's Compensation Insurance         6,931         7,000				2		Ф	•	Ф	
Sage							•		
Say			• • • • • • • • • • • • • • • • • • • •		,				
53920         206         Life Insurance         218         207         390           53920         207         Medical Insurance         21,535         29,214         36,159           53920         210         Unemployment Compensation         130         120         200           53920         322         Evaluation & Testing         0         350         500           53920         399         Other Contracted Services (panic buttons monitoring)         0         200         400           53920         431         Law Enforcement Supplies         0         900         1,000           53920         451         Uniforms         1,206         1,400         1,500           53920         506         Liability Insurance (law enforcement liability)         3,478         7,686         7,500           53920         513         Workman's Compensation Insurance         6,931         7,000         12,000           53920         524         In Service/Staff Development         1,000         1,400         1,500           53920         790         Other Equipment (for security cameras and equipment)         2,910         4,000         5,000           53920         799         Other Capital Outlay         0<			· · · · · · · · · · · · · · · · · · ·						
53920       207       Medical Insurance       21,535       29,214       36,159         53920       210       Unemployment Compensation       130       120       200         53920       322       Evaluation & Testing       0       350       500         53920       399       Other Contracted Services (panic buttons monitoring)       0       200       400         53920       431       Law Enforcement Supplies       0       900       1,000         53920       451       Uniforms       1,206       1,400       1,500         53920       506       Liability Insurance (law enforcement liability)       3,478       7,686       7,500         53920       513       Workman's Compensation Insurance       6,931       7,000       12,000         53920       524       In Service/Staff Development       0       500       1,000         53920       790       Cher Equipment (for security cameras and equipment)       2,910       4,000       5,000         53920       799       Other Capital Outlay       0       0       0       200,000         TOTAL COURTROOM SECURITY       \$ 201,406       \$ 209,977       \$ 401,955									
53920       210       Unemployment Compensation       130       120       200         53920       322       Evaluation & Testing       0       350       500         53920       399       Other Contracted Services (panic buttons monitoring)       0       200       400         53920       431       Law Enforcement Supplies       0       900       1,000         53920       451       Uniforms       1,206       1,400       1,500         53920       506       Liability Insurance (law enforcement liability)       3,478       7,686       7,500         53920       513       Workman's Compensation Insurance       6,931       7,000       12,000         53920       524       In Service/Staff Development       0       500       1,000         53920       716       Law Enforcement Equipment       1,000       1,400       1,500         53920       790       Other Equipment (for security cameras and equipment)       2,910       4,000       5,000         53920       799       Other Capital Outlay       \$       201,406       \$       209,977       \$       401,955			<del></del>						
Say									200
53920         399         Other Contracted Services (panic buttons monitoring)         0         200         400           53920         431         Law Enforcement Supplies         0         900         1,000           53920         451         Uniforms         1,206         1,400         1,500           53920         506         Liability Insurance (law enforcement liability)         3,478         7,686         7,500           53920         513         Workman's Compensation Insurance         6,931         7,000         12,000           53920         524         In Service/Staff Development         0         500         1,000           53920         716         Law Enforcement Equipment         1,000         1,400         1,500           53920         790         Other Equipment (for security cameras and equipment)         2,910         4,000         5,000           53920         799         Other Capital Outlay         0         0         200    TOTAL COURTROOM SECURITY  \$ 201,406         \$ 209,977         \$ 401,955							350		500
53920         431         Law Enforcement Supplies         0         900         1,000           53920         451         Uniforms         1,206         1,400         1,500           53920         506         Liability Insurance (law enforcement liability)         3,478         7,686         7,500           53920         513         Workman's Compensation Insurance         6,931         7,000         12,000           53920         524         In Service/Staff Development         0         500         1,000           53920         716         Law Enforcement Equipment         1,000         1,400         1,500           53920         790         Other Equipment (for security cameras and equipment)         2,910         4,000         5,000           53920         799         Other Capital Outlay         0         0         0         200    TOTAL COURTROOM SECURITY  \$ 201,406 \$ 209,977 \$ 401,955			•		0		200		400
53920       451       Uniforms       1,206       1,400       1,500         53920       506       Liability Insurance (law enforcement liability)       3,478       7,686       7,500         53920       513       Workman's Compensation Insurance       6,931       7,000       12,000         53920       524       In Service/Staff Development       0       500       1,000         53920       716       Law Enforcement Equipment       1,000       1,400       1,500         53920       790       Other Equipment (for security cameras and equipment)       2,910       4,000       5,000         53920       799       Other Capital Outlay       0       0       200     TOTAL COURTROOM SECURITY  \$ 201,406 \$ 209,977 \$ 401,955					0				
53920       506       Liability Insurance (law enforcement liability)       3,478       7,686       7,500         53920       513       Workman's Compensation Insurance       6,931       7,000       12,000         53920       524       In Service/Staff Development       0       500       1,000         53920       716       Law Enforcement Equipment       1,000       1,400       1,500         53920       790       Other Equipment (for security cameras and equipment)       2,910       4,000       5,000         53920       799       Other Capital Outlay       0       0       200     TOTAL COURTROOM SECURITY  \$ 201,406 \$ 209,977 \$ 401,955			, , .		1,206		1,400		
53920       513       Workman's Compensation Insurance       6,931       7,000       12,000         53920       524       In Service/Staff Development       0       500       1,000         53920       716       Law Enforcement Equipment       1,000       1,400       1,500         53920       790       Other Equipment (for security cameras and equipment)       2,910       4,000       5,000         53920       799       Other Capital Outlay       0       0       200     TOTAL COURTROOM SECURITY  \$ 201,406 \$ 209,977 \$ 401,955					3,478				
53920         524         In Service/Staff Development         0         500         1,000           53920         716         Law Enforcement Equipment         1,000         1,400         1,500           53920         790         Other Equipment (for security cameras and equipment)         2,910         4,000         5,000           53920         799         Other Capital Outlay         0         0         200    TOTAL COURTROOM SECURITY  \$ 201,406 \$ 209,977 \$ 401,955					6,931				
53920       716       Law Enforcement Equipment       1,000       1,400       1,500         53920       790       Other Equipment (for security cameras and equipment)       2,910       4,000       5,000         53920       799       Other Capital Outlay       0       0       200         TOTAL COURTROOM SECURITY       \$ 201,406       \$ 209,977       \$ 401,955			In Service/Staff Development		_				
53920 790 Other Equipment (for security cameras and equipment) 2,910 4,000 5,000 53920 799 Other Capital Outlay 0 0 200  TOTAL COURTROOM SECURITY \$ 201,406 \$ 209,977 \$ 401,955			Law Enforcement Equipment						
TOTAL COURTROOM SECURITY \$ 201,406 \$ 209,977 \$ 401,955									
	53920	799	Other Capital Outlay		00	-		-	
TOTAL ADMINISTRATION OF JUSTICE \$ 2,074,605 \$ 2,383,410 \$ 2,626,796			TOTAL COURTROOM SECURITY	\$_	201,406	. \$_	209,977	. \$_	401,955
			TOTAL ADMINISTRATION OF JUSTICE	\$_	2,074,605	. \$_	2,383,410	- \$_	2,626,796

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024	_	ESTIMATED 2024-2025
54000		PUBLIC SAFETY						
54110		LAW ENFORCEMENT						
54100		SHERIFF'S DEPARTMENT						
54110	101	County Official/Administrative Officer	\$	106,901	\$	112,246	\$	117,858
54110	106	Deputy(ies), (27.4 positions, incldg 5 corporals, 3.4 court officers)	,	1,043,622		954,980		1,395,276
54110	107	Detective(s), (13 positions)		606,399		635,000		876,510
54110	109	Captain (1 position)		66,262		69,095		83,886
54110	110	Lieutenant(s), (4 positions)		213,917		259,000		381,370
54110	115	Sergeant(s), (6 positions including 1 SRO)		281,423		275,000		346,735
54110	140	Salary Supplements (all but \$3,000 is funded by the State)		51,000		49,000		55,000
54110	161	Secretary(s), (3 positions)		105,918		114,735		157,434
54110	169	Part-time Personnel		13,034		17,000		22,050
54110	170	School Resource Officer(s), (17 positions)		344,826		625,000		879,122
		(All costs associated with these 17 SRO's are funded by State Grant)						
54110	187	Overtime Pay (partially funded by sources other than County revenue)		56,481		120,000		60,000
•	187	Overtime Pay (State grant)		71,406		80,000		80,000
54110	189	Other Salaries and Wages (Vacation Pay)		47,724		40,000		25,000
54110	201	Social Security		203,603		246,875		336,618
	201	Social Security (State grant)		5,463		6,120		6,120
54110	204	Pensions		196,336		224,496		304,723
	204	Pensions (State grant)		4,998		5,600		5,600
54110	206	Life Insurance		3,431		3,950		4,250
54110	207	Medical Insurance		533,756		537,744		620,800
54110	210	Unemployment Compensation		1,380		1,800		2,500
54110	307	Communication		13,725		17,000		17,000
54110	320	Dues and Memberships		2,500		5,500		5,500
54110	322	Evaluation and Testing (psychological testing for new hire applicants)		1,750		3,500		3,500
54110	334	Maintenance Agreements		2,615		9,000		9,500
54110	336	Maintenance and Repair Services - Equipment		181		3,200		3,500
54110	337	Maintenance and Repair Services - Office Equipment		12,348		7,500		7,500
54110	338	Maintenance and Repair Services - Vehicles		127,349		150,000		100,000
54110	351	Rentals (copiers)		3,045		5,000		6,000
54110	353	Towing Service		4,240		4,500		4,500
54110	355	Travel (used for transporting prisoners from out-of-State when necessary)		34		2,000		3,500
54110	399	Other Contracted Services (Leads Online contract)		6,372		10,000		15,000
54110	411	Data Processing Supplies		924		500		1,000
54110	425	Gasoline		189,503		200,055		240,000
54110	431	Law Enforcement Supplies		19,214		35,000		30,000
54110	435	Office Supplies		2,305		5,800		6,000
54110	450	Tires and Tubes		19,746		38,000		30,000
54110	451	Uniforms		13,769		25,000		20,000
54110	499	Other Supplies and Materials		2,922		2,000		2,000
54110	506	Liability Insurance (Law Liability for SRO's)		11,594		21,777		21,777
54110	509	Refunds		47		320,029		0
54110	513	Workers Compensation Insurance (for SRO's)		16,846		28,000		31,500
54110	524	In-Service/Staff Development (Academy costs for new Officers)		32,081		34,000		35,000
54110	599	Other Charges (participation fees for obtaining federal surplus property; tags for vehicles)		750		1,500		1,800
54110	709	Data Processing Equipment		7,976		5,000		5,000
54110	716	Law Enforcement Equipment		15,546		40,000		40,000
54110	718	Motor Vehicles		232,711		210,000		210,000
54110	719	Office Equipment		11,795	_	5,000	-	5,000
		TOTAL SHERIFF'S DEPARTMENT	\$	4,709,768	\$_	5,566,502	- \$	6,615,429

ACCOU NUMBE		DESCRIPTION	ACTUAL 2022-2023		STIMATED 2023-2024	E	ESTIMATED 2024-2025
54150 54150 54150 54150	140 201 204	DRUG ENFORCEMENT Salary Supplements (Drug Task Force Officer) Social Security Pensions	\$ 6,456 494 452	\$	7,368 564 516	\$	7,368 564 516
J-100	204		\$ 7,402	\$_	8,448	\$_	8,448
54160 54160 54160 54160 54160 54160 54160	307 411 435 599 709 719	Communications Data Processing Supplies Office Supplies Other Charges (collections from Revenue Acct 43395 that are sent to State) Data Processing Equipment Office Equipment	by Sexual Offen \$ 719 0 0 3,350 0 0	<b>\$</b>	800 150 150 0 2,000	\$	900 250 250 2,000 1,000 1,000
		TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER REGISTRY	\$ 4,069	\$_	3,100	\$_	
54200 54210		CORRECTIONS JAIL	\$ 52,484	\$	54,751	\$	76,274
54210 54210	110 160	Lieutenant (Jail Administrator, 1 position) Guards (41.6 positions, including supervisors, senior guards, transporters, work crew positions & work program coordinator)	1,407,427	Φ	1,421,000	Ψ	2,083,506
54210	165	Cafeteria Personnel, (3 positions)	97,926		91,000		151,965
54210	169	Part-time Personnel (part-time guard)	14,418		25,000		36,750
54210	187	Overtime Pay	65,778		100,000		60,000
54210	189	Other Salaries and Wages (Vacation Pay)	23,330		50,000		30,000
54210	201	Social Security	118,300		125,000		186,545 166,022
54210	204	Pensions	103,187		106,891 2,300		2,500
54210	206	Life Insurance	2,217 232,547		258,031		315,835
54210	207	Medical Insurance	1,435		1,600		2,500
54210	210	Unemployment Compensation Communication	5,158		6,500		6,500
54210 54210	307 309	Contracts with Government Agencies	0,100		0		1,000
54210	322	Evaluation & Testing (psychological testing for new hire applicants)	1,500		4,000		4,000
54210	334	Maintenance Agreements	1,391		9,000		10,000
54210	335	Maintenance and Repair Services - Buildings	24,477		15,000		15,000
54210	336	Maintenance and Repair Services - Equipment	7,894		24,000		25,000
54210	337	Maintenance and Repair Services - Office Equipment	15,218		15,000		16,000
54210	338	Maintenance and Repair Services - Vehicles	15,344		12,000 360,000		10,000 380,000
54210	340	Medical and Dental Services (includes mental health evaluations for inmates)	379,596 928		2,000		2.500
54210	348	Postal Charges (mailings by inmates)	2,209		2,800		3,000
54210	351 354	Rentals Transportation (HC EMS is transporting inmates to hospital)	0		2,000		6,000
54210 54210	355	Travel	Ö		1,200		1,500
54210	399	Other Contracted Services (maintenance and/or service contracts for building)	16,013		18,000		20,000
54210	410	Custodial Supplies	30,098		25,000		25,000
54210	411	Data Processing Supplies	1,495		1,800		2,000
54210		Food Preparation Supplies	12,547		20,000		20,000
54210	422	Food Supplies	355,252		350,000		380,000
54210		Office Supplies	3,023		3,600 12,000		3,800 10,000
54210		Prisoners Clothing	8,024 3,478		5,900		6,000
54210		Small Tools	20,755		25,000		20,000
54210		Uniforms	200,733		200,000		200,000
54210 54210			28,991		30,000		30,000

ACCOU!		DESCRIPTION	- <b>-</b>	ACTUAL 2022-2023	_!	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
54210 54210 54210 54210 54210 54210 54210 54210 54210 54210 54210 54210 54210	507 509 524 599 707 709 710 716 719 790 799	JAIL (cont.) Medical Claims Refunds In Service/Staff Development (Academy costs for Guards) Other Charges Building Improvements Data Processing Equipment Food Service Equipment Law Enforcement Equipment Office Equipment Other Equipment (Command Center computers and equipment) Other Capital Outlay	\$	45,271 7,500 6,596 11 6,408 1,195 17,999 6,493 11,654 6,005	\$	175,000 0 7,000 2,000 15,000 7,000 14,000 10,000 2,000 30,000 2,000	\$	200,000 0 10,000 3,000 15,000 7,000 18,000 10,000 2,500 35,000 10,000
		TOTAL JAIL	\$_	3,362,289	\$_	3,644,373	\$_	4,619,697
54240 54240 54240 54240 54240 54240 54240	105 112 201 204 206 207	JUVENILE SERVICES Supervisor/Director Youth Service Officers Social Security Pensions Life Insurance Medical Insurance	\$	58,211 44,016 7,344 7,156 97 13,372	\$	60,683 45,919 7,659 7,462 99 14,119	\$	63,717 48,215 8,563 7,836 130 15,232
54240 54240 54240 54240	210 307 310 322	Unemployment Compensation Communication Contracts with Other Public Agencies (Juvenile Detention Center, Johnson Cit Evaluation & Testing (drug testing ordered by the Judge, partially funded by collections in Revenue Account 42410)	y)	2,886 117,406 11,193		2,800 100,000 13,000		2,800 175,000 13,000
54240 54240 54240 54240 54240 54240	337 351 355 435 499 719	Maintenance and Repair Services - Office Equipment (technical support) Rental Travel Office Supplies Other Supplies and Materials Office Equipment		1,344 1,417 28 2,097 1,706 2,050	_	11,400 2,700 1,300 3,000 2,000 3,000		11,400 2,700 1,300 3,000 2,000 3,000
		TOTAL JUVENILE SERVICES	\$_	270,365	\$_	275,183	\$	357,977
54310 54310 54310	316 524	FIRE PREVENTION AND CONTROL Contributions In Service/Staff Development	\$	360,580 0	\$	360,580 	\$	370,580 5,000
		TOTAL FIRE PREVENTION AND CONTROL	\$_	360,580	\$_	360,580	. \$	375,580
54420 54420	316	RESCUE SQUAD Contributions TOTAL RESCUE SQUAD	\$ \$	472,000 472,000	\$_ \$_	122,000	\$	
54430	400	DISASTER RELIEF	\$	0	. •.	0	- \$	
54430 54430	499 790	Other Supplies & Materials Other Equipment		5,999		0	-	0
		TOTAL DISASTER RELIEF	\$	5,999	_ \$	0	_ \$	6,000

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
		ATUES EMEDICANOV MANA OFMENT						
54490		OTHER EMERGENCY MANAGEMENT	\$	54,371	\$	58,714	\$	72,862
54490	105	Supervisor/Director	Ψ	0	Ψ	00,714	Ψ	51,917
54490	106	Deputy(ies)		20,993		15,000		16,308
54490	169	Part-time Personnel		5,925		3,000		6.000
54490	189	Other Salaries and Wages (Vacation Pay & Safety Designee)		5,809		5,268		11,252
54490	201	Social Security		3,806		4,110		8,735
54490	204	Pensions		5,000		60		65
54490	206	Life Insurance		11.628		11.847		13.312
54490	207	Medical Insurance		65		50		150
54490	210	Unemployment Compensation		3,406		5.000		5,000
54490	307	Communications (includes NAWAS -TEMA communication)		210		250		350
54490	320	Dues & Memberships		25,523		28,000		30.000
54490	330	Operating Leases (Short Mt. Tower Lease, includes 2% increase)		•		23,000		23,000
54490	336	Maintenance & Repair Services - Equipment (repeaters & generators in Communication Towers		22,007		ŕ		·
54490	338	Maintenance & Repair Services - Vehicles		6,852		5,000		5,000
54490	349	Printing Charges (Basic Emergency Operations Plan-4 years)		0		500		0
54490	351	Rentals		1,225		1,400		1,400
54490	355	Travel		1,365		750		1,500
54490	399	Other Contracted Services (Onsolve Code Red warning system contract)		10,650		12,000		12,000
54490	425	Gasoline		3,865		4,000		6,000
54490	435	Office Supplies		619		500		500
54490	450	Tires & Tubes		1,276		1,200		1,200
54490	451	Uniforms		481		500		750
54490	499	Other Supplies and Materials		1,434		1,500		1,750
54490	513	Workers Compensation Insurance		2,579		3,200		3,250
54490	524	In Service/Staff Development		0		750		1,500
54490	599	Other Charges (vehicle tags, miscellaneous filing fees)		0		100		100
54490	708	Communications Equipment		1,940		2,500		2,500
54490	709	Data Processing Equipment		861		1,300		1,300
54490	790	Other Equipment		2,774		8,000		27,500
54490	799	Other Capital Outlay		2,978		0		0
Q-1-00		Ollion Supilar Subuy	_		-			
		TOTAL OTHER EMERGENCY MANAGEMENT	<b>\$</b> _	192,696	. \$_	197,499	. \$	305,201
54610		COUNTY CORONER/MEDICAL EXAMINER			_	50.040	•	70.000
54610	199	Other Per Diem and Fees (Medical Investigators)	\$	38,625	\$	53,640	\$	70,000
54610	309	Contracts with Government Agencies (ETSU, Medical Examiner/ autopsies)		124,345		130,367		136,886
54610	499	Other Supplies and Materials		0		800		1,000
54610	599	Other Charges (transportation of bodies)		9,300		9,500	_	12,500
		TOTAL COUNTY CORONER/MEDICAL EXAMINER	\$_	172,270	\$	194,307	\$	220,386
54710		PUBLIC SAFETY GRANTS PROGRAM	\$	0	\$	180,456	\$	0
54710	716	Law Enforcement Equipment	Ψ_		_ Ψ.	100,700	- *	
		TOTAL PUBLIC SAFETY GRANTS PROGRAM	\$_	0	_ \$	180,456	_ \$	0

ACCOUNT NUMBER D		DESCRIPTION	ACTUAL 2022-2023		_	ESTIMATED 2023-2024	ESTIMATED 2024-2025	
54900	316	OTHER PUBLIC SAFETY Contributions (E-911 and Emergency Response Team- Moved from 54490)	\$_	445,862	\$_	445,862	\$_	445,862
		TOTAL OTHER PUBLIC SAFETY	\$_	445,862	\$_	445,862	\$_	445,862
		TOTAL PUBLIC SAFETY	\$_	10,003,300	\$_	10,998,310	\$_	13,091,980
55000 55100 55110 55110	189	PUBLIC HEALTH AND WELFARE LOCAL HEALTH PROGRAMS LOCAL HEALTH CENTER Other Salaries and Wages	\$	96,023	\$	67,500 5,355	\$	80,000 6,120
55110 55110	201 204	Social Security Pensions		6,170 6,219		5,355 4,900		5,600
55110	204	Life Insurance		139		106		260
55110	207	Medical Insurance		28,716		25,000		29,197
55110	210	Unemployment Compensation		63		84		250
55110	307	Communication		11,018		11,100		16,000
55110	309	Contracts with Government Agencies		15,500		15,500		15,500
55110	320	Dues and Memberships		550		550		800
55110	335	Maintenance and Repair Services - Building		557		6,000		8,000
55110	336	Maintenance and Repair Services - Equipment		3,205		3,000		5,000
55110	347	Pest Control  Pestal Charges		1,333 6,186		1,333 4,500		1,500 6,500
55110 55110	348 355	Postal Charges Travel		2,779		500		5,000
55110	399	Other Contracted Services		55,123		59,500		70,000
55110	410	Custodial Supplies		6,610		7,000		10,000
55110	413	Drugs and Medical Supplies		0		2,500		6,000
55110	435	Office Supplies		7,527		8,000		11,000
55110	499	Other Supplies and Materials		5,877		5,000		7,000
55110	513	Workers Compensation Insurance		554		250		900
55110	599	Other Charges		1,056		1,500		4,000
55110	711	Furniture and Fixtures		8,000		2,000		8,000
55110	790	Other Equipment		7,665		6,000		10,000
55110	799	Other Capital Outlay	-	14,092	-	7,000	-	20,000
		TOTAL LOCAL HEALTH CENTER	\$	284,962	\$_	244,178	\$	326,627
55130 55130	316	AMBULANCE/EMERGENCY MEDICAL SERVICES Contributions (H.C. EMS)	\$	71,000	\$	200,000	\$	400,000
55130	316	Contributions (H.C. EMS)  Contributions (H.C. EMS) - from Baby Doe Funds)	Ψ.	300,000	Ψ_	0	Ψ.	0
		TOTAL AMBULANCE/EMERGENCY MEDICAL SERVICES	\$	371,000	\$_	200,000	\$	400,000
55170 55170	316	ALCOHOL AND DRUG PROGRAMS Contributions (from Baby Doe Funds)	\$	400,000	<b>.</b> \$_	0	\$	0
		TOTAL ALCOHOL AND DRUG PROGRAMS	\$	400,000	. \$_	0	\$	0

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
55190 55190 55190 55190	189 201 204	OTHER LOCAL HEALTH SERVICES (State Grant) Other Salaries and Wages Social Security Pensions	\$	268,519 19,905 16,259	\$	245,000 18,743 17,150	\$	492,713 37,693 34,490
55190 55190 55190 55190	206 207 210 355	Life Insurance Medical Insurance Unemployment Compensation Travel		233 14,303 143 9,809		221 10,150 150 9,200		700 33,294 1,000 11,500
55190 55190 55190	399 506 513	Other Contracted Services Liability Insurance Workers Compensation Insurance		0 3,456 1,547 0		500 3,328 900 0		3,500 9,000 4,000 1,100
55190	599	Other Charges  TOTAL OTHER LOCAL HEALTH SERVICES	<b>\$</b> _	334,174	\$_	305,342	<b>\$</b> _	628,990
55900 55900	499 499	OTHER PUBLIC HEALTH AND WELFARE (State Revenue - Tobacco Se Other Supplies and Materials Other Supplies and Materials (United Way)	ettleme \$	ent) 6,706 0_	\$	5,716 3,645	\$	0
		TOTAL OTHER PUBLIC HEALTH AND WELFARE	\$	6,706	\$	9,361	\$	0
		TOTAL PUBLIC HEALTH AND WELFARE	<b>\$</b> _	1,396,842	\$_	758,881	\$	1,355,617
56000 56300		SOCIAL, CULTURAL AND RECREATIONAL SERVICES SENIOR CITIZENS ASSISTANCE		44.040	•	45.040	\$	48,215
56300 56300 56300	105 130 146	Supervisor/Director (Rogersville) Social Worker (ADRC Grant) Bus Drivers	\$	44,016 21,374 23,806	\$	45,919 21,177 18,000	Ф	23,791 26,632
56300	161	Secretary(s)		32,695 8,600		35,244 8,494		38,159 10,465
56300 56300	201 204	Social Security Pensions		7,036		6,564		7,911
56300	206	Life Insurance		139 19,699		122 20,217		195 22,781
56300 56300	207 210	Medical Insurance Unemployment Compensation		84		84		175
56300	307	Communication (includes \$1,800 ADRC Grant)		5,232		5,321 16,536		5,500 18,036
56300	309 316	Contracts with Government Agencies (FTHRA and UETHDA) Contributions (Church Hill and Mt. Carmel)		16,536 49,000		39,200		40,000
56300	316	Contributions (Mooresburg Community Association)		0		4,900		4,900
	316	Contributions (Surgoinsville)		0 200		4,900 300		6,400 300
56300 56300	338 351	Maintenance and Repair Services - Vehicles (grant match) Rentals (copier)		1,211		1,800		1,800
56300		Transportation - Other than students (State grant)		8,800		8,800		8,800
56300	355	Travel (Includes ADRC Grant travel of \$2,000)		2,613 4,438		3,500 2,500		3,500 2,500
56300		Other Contracted Services (Health Promotion, funded by local funds) Custodial Supplies		991		1,000		1,000
56300 56300		Gasoline (grant match)		611		700		700
56300		Office Supplies		400 7.580		400 7,798		400 8,100
56300		Utilities Other Supplies and Materials (Equit backets for Seniors)		7,589 799		1,000		1,000
56300 56300		Other Supplies and Materials (Fruit baskets for Seniors) Refunds		1,707		0		0
56300		Workers Compensation Insurance (ADRC Grant only)		157		250 502		250 502
56300	599			505 0		200		200
56300 56300				7,443	_	25,000	_	0
		TOTAL SENIOR CITIZENS ASSISTANCE	\$	265,681	\$	280,428	_ \$	282,212

ACCOUN NUMBER		DESCRIPTION		ACTUAL 2022-2023	-	ESTIMATED 2023-2024	-		TIMATED 24-2025
	316 316	LIBRARIES Contributions (Hawkins County Library System and Mt. Carmel Library) Contributions (Hawkins Co. Imagination Library)	\$	110,000 3,000	\$	110,000 3,000	\$		120,500 3,000
		TOTAL LIBRARIES	\$_	113,000	\$	113,000	\$		123,500
56700 56700 56700 56700 56700 56700 56700 56700 56700 56700 56700 56700 56700 56700 56700	105 167 169 201 204 206 207 210 307 335 336 337 338 351 399 409 410 415	PARKS AND FAIR BOARDS Supervisor/Director (Moved from Account 166 for 2022-23FY) Maintenance Personnel Part-time Personnel (Laurel Run Park and Saint Clair Park) Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Communication (includes Air Card for Internet Services) Maintenance and Repair Services - Buildings Maintenance and Repair Services - Equipment (tractor, mowers, etc.) Maintenance and Repair Services - Office Equipment Maintenance and Repair Services - Vehicles Rentals (equipment and portalets) Other Contracted Services (pumping septic tanks, hauling rock, tree removal) Crushed Stone Custodial Supplies (both parks) Electricity	\$	44,016 24,419 21,456 6,320 4,790 108 17,051 79 1,273 145 0 0 0 1,122 4,848 3,127 4,297 5,001	\$	45,919 26,288 26,000 7,496 4,757 120 19,179 84 1,500 2,000 1,000 0 3,000 1,200 5,000 3,000 5,200 6,000	\$		48,215 28,719 36,750 8,697 5,386 150 20,928 200 1,800 2,000 3,500 200 4,000 1,500 5,500 3,000 5,600 8,000
56700 56700	425 435 442 446 450	Gasoline Office Supplies Propane Small Tools Tires and Tubes		10,718 0 396 0 905		10,000 0 350 300 1,000			10,500 150 500 300 1,200
56700 56700 56700 56700 56700	454 499 509 599 717	Water and Sewer Other Supplies and Materials Refunds Other Charges Maintenance Equipment		674 2,297 320 41 0		800 10,000 250 0 5,000			1,100 10,000 250 0 5,000
56700 56700 56700 56700	719 790 799 799	Office Equipment Other Equipment (small mowers, trimmers, blowers, security cameras, etc.) Other Capital Outlay (Bridge) Other Capital Outlay (Wetlands Project and unexpected projects and repairs at both parks.)		0 0 0 2,533	-	0 600 0 10,000	-		300 600 100,000 10,000
		TOTAL PARKS AND FAIR BOARDS	\$	155,936	. 9	196,043	. \$	<u> </u>	324,045
		TOTAL SOCIAL, CULTURAL AND RECREATIONAL SERVICES	\$	534,617	- 5	589,471	- \$	<b>_</b>	729,757
57000 57100 57100 57100 57100 57100 57100	140 307 351 355 599	AGRICULTURE AND NATURAL RESOURCES AGRICULTURE EXTENSION SERVICE Salary Supplements (includes UT and TSU agents) Communication Rentals (Copier) Travel Other Charges (for supplies and program support, paid to Ag. Extens. Office)	\$	1,364 1,981 2,283 2,352	;	\$ 136,000 1,600 1,850 2,800 2,352		\$	143,600 1,600 1,850 3,000 2,352
57100	790	Other Equipment  TOTAL AGRICULTURE EXTENSION SERVICE		3,000 \$ 141,031	-	3,000 \$ 147,602	_	 \$	3,000 155,402
		10 THE MONITOR ENTERFOOM OF THE PER			_		_		

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2022-2023			ESTIMATED 2023-2024		TIMATED 024-2025
57300	FOREST SERVICE					_	
57300 310	Contracts with Other Public Agencies	\$	1,500	\$	1,500	<b>\$</b>	1,500
	TOTAL FOREST SERVICE	\$	1,500	\$	1,500	\$	1,500
57500 57500 162 57500 169 57500 201 57500 204 57500 207 57500 210 57500 307 57500 310 57500 316	SOIL CONSERVATION Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Communication Contracts with Other Public Agencies (for supplies and operating costs) Contributions (for Part-time Technician)	\$ 	35,962 17,853 3,639 2,517 54 13,233 56 0 3,920 9,000	\$ 	38,745 15,000 3,600 2,713 60 14,000 42 300 4,200 9,000	\$ 	41,955 19,622 4,712 2,937 65 15,165 100 800 4,200 9,000
57700	TOTAL SOIL CONSERVATION  FLOOD CONTROL (State Mandated)	, <u> </u>					
57700 399	Other Contracted Services	\$	0	\$	0	\$	3,000
	TOTAL FLOOD CONTROL	\$	0	\$	0	\$	3,000
57800 57800 169 57800 201 57800 320 57800 321 57800 322 57800 355 57800 361 57800 399 399 57800 513	Travel Permits (State mandated) Other Contracted Services (FTDD for mapping services) Other Contracted Services (educational announcements) Other Supplies & Materials (educational materials as mandated)	\$	7,879 603 21 700 500 356 0 3,960 0 0	<b>\$</b>	6,000 500 21 700 1,000 147 500 3,460 400 400 1,000 250	\$	10,500 803 48 800 2,000 1,000 500 4,000 400 400 1,000 325
	TOTAL STORM WATER MANAGEMENT	\$	14,269	. \$	14,378	- \$	21,776
	TOTAL AGRICULTURE AND NATURAL RESOURCES	\$_	243,034	. \$_	251,140	<b>\$</b> _	280,234
58000 58100 58110 58110 599	OTHER OPERATIONS ECONOMIC AND COMMUNITY DEVELOPMENT TOURISM Other Charges (County's ads in Tennessee tourism magazine) TOTAL TOURISM	\$_ \$_	1,500 1,500		1,500 1,500	_	1,500 1,500

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024	_	ESTIMATED 2024-2025
58120		INDUSTRIAL DEVELOPMENT						
58120	161	Industrial Development Coordinator	\$	44,016	\$	45,919	\$	48,215
58120	167	Maintenance Personnel		22,327		39,957		41,955
58120	169	Part-time Personnel		2,719		4,500		5,250
58120	201	Social Security		5,151		6,568		7,300
58120	204	Pensions		4,644		6,012		6,312 150
58120	206	Life insurance		83		115		7,616
58120	207	Medical Insurance		3,690		6,310		150
58120	210	Unemployment Compensation		60		62 12,000		12,000
58120	301	Accounting Services		11,500		12,000 500		500
58120	302	Advertising		0 418		500		500
58120	307	Communication				31,400		0
58120	316	Contributions (Holston Business Group and East TN Education Foundation)		31,400 0		500		500
58120	320	Dues and Memberships		4,870		8,000		10,000
58120	321	Engineering Services		4,870		4,000		5,000
58120	331	Legal Services		0		3,000		3,000
58120	335	Maintenance and Repair Services - Building		3,341		5,000		5,000
58120	336	Maintenance and Repair Services - Equipment		2,947		3,500		5,000
58120	351	Rentals		4,235		5,000		5,200
58120	355	Travel		53,840		52,000		52,000
58120	399	Other Contracted Services (includes agreement with NETWORKS)		33,040		5,000		5,000
58120	409	Crushed Stone		14,988		16,000		16,000
58120	415	Electricity		2,559		3,000		3,000
58120	425	Gasoline		1,448		1,500		1,500
58120	435	Office Supplies		1,009		1,500		1,500
58120	450	Tires and Tubes		293		500		500
58120	454	Water and Sewer		2,811		3,000		3,000
58120	499	Other Supplies and Materials		1,321		1,544		2,500
58120	513	Workers Comp. Insurance		99		100		100
58120	599	Other Charges		ő		0		500
58120	707	Building Improvements		ő		1,000		1,000
58120	717	Maintenance Equipment		ŏ		500		500
58120	719	Office Equipment	-	<u> </u>	_			<del>`</del>
		TOTAL INDUSTRIAL DEVELOPMENT	\$_	219,769	\$_	268,487	\$	250,748
58220		AIRPORT						
58220	307	Communications (phone line for fuel system and internet)	\$	719	\$	750	\$	
58220	335	Maintenance and Repair Services - Building		0		2,600		3,300
58220	336	Maintenance and Repair Services - Equipment		0		1,000		5,000
58220	355	Travel		115		500		500
58220	361	Permits		450		500		500
58220		Other Contracted Services (software support for fueling station system)		0		1,186		3,000
• • • • • • • • • • • • • • • • • • • •	399	Other Contracted Services		1,081		0		0
58220	415	Electricity		4,975		6,000		6,300
58220		Gasoline (increased to provide fuel for mowing 40 acres)		738		1,500		2,000
58220		Gasoline (aviation fuel for re-sale through self-serve fueling station)		0		18,598		30,000
58220		Natural Gas		1,576		1,600		2,100
58220		Water & Sewer		618		800		900
58220				1,154		3,000		3,000
58220		Airport Improvement (grants)		35,447		0 227 205		0
		Airport Apron and Taxiway		0		2,327,205		0
		Airport Runway Lighting and PAPI system		0		0		25,000
58220		Other Capital Outlay (Undesignated funds for equipmt, furniture, etc. for Airp	ort)	117.424		0		25,000
	799	County grant match		117,424			-	
		TOTAL AIRPORT	\$	164,297	\$_	2,365,239	- ;	82,500

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024	-	2024-2025
58300 58300 105	VETERANS' SERVICES Supervisor/Director	\$	37,375	\$	40,411	\$	43,863
58300 106	Deputy		36,245		39,957		41,955
58300 201	Social Security		5,395		5,901 5,626		6,565 6,007
58300 204	State Retirement		5,153 108		120		150
58300 206	Life Insurance		6,769		6,610		7,616
58300 207	Medical Insurance		42		42		84
58300 210	Unemployment Compensation		558		600		750
58300 307 58300 320	Communication Dues and Memberships		0		0		0
58300 320 58300 337	· ·		Ö		200		200
58300 351	Maintenance and Repair Services - Office Equipment Rentals		537		550		550
58300 351	Travel		1,959		2,500		2,500
58300 399	Other Contracted Services (annual fee for claims to be filed on computer)		1,796		898		898
58300 435	Office Supplies		624		775		775
58300 709	Data Processing Equipment		60		300		300
58300 719	Office Equipment		1,831		1,250		1,250
00000 110	omoo aqaikmani		.,	_		_	
	TOTAL VETERANS' SERVICES	\$_	98,452	\$	105,740	\$_	113,463
58500	CONTRIBUTIONS TO OTHER AGENCIES						
58500 316		\$	58,720	\$	63,720	\$	63,720
58500 316			300,000		0	-	0
	TOTAL CONTRIBUTIONS TO OTHER AGENCIES	\$	358,720	\$_	63,720	\$_	63,720
58600	EMPLOYEE BENEFITS						
58600 201		\$	0	\$	800	\$	1,500
58600 204			145		800		1,500
58600 206			0		150		228
58600 207			58,782		90,000		125,000
58600 210	Unemployment Compensation	_	0	_		_	380
	TOTAL EMPLOYEE BENEFITS	\$	58,927	\$	91,950	\$_	128,608
58808	COVID-19 GRANT #8 - Health Dept. (Cares Act Grant - Awning)	•	0	œ	29 200	•	301,800
58808 707	Building Improvements	\$	0	\$_	38,200	\$_	· · · · · · · · · · · · · · · · · · ·
	TOTAL COVID-19 GRANT #8 - Health Dept. (Cares Act Grant- Awning)	\$_	0	\$_	38,200	\$_	301,800
58809	COVID-19 GRANT #9- HCSO						
58809 410	Custodial Supplies	\$	18,049	\$	7,516	\$	0
58809 499			7,997		4		0
58809 52			0		4,083		0
58809 70			81,000		5,100		0
58809 73	6 Health Equipment	_	219,800		0	_	0
	TOTAL COVID-19 GRANT #9- HCSO	\$_	326,846	\$_	16,703	\$	0_
E0044	ARPA GRANT A						
58841 58841 42		\$_	22,000	\$_	0	\$	0
	TOTAL ARPA GRANT A	\$_	22,000	. \$_	0	. \$	0

ACCOUNT NUMBER		DESCRIPTION		ACTUAL 2022-2023	_	STIMATED 2023-2024	-	STIMATED 2024-2025
58900		MISCELLANEOUS						
	308	Consultants	\$	0	\$	1,000	\$	4,000
	310	Contracts with Other Public Agencies (FTDD)	Ψ	10,958	Ψ	10,958	Ψ	10,958
	316	Contributions		35,880		40,340		77,380
				1,250		1,250		1,250
	330	Operating Lease Payments (boat ramp)		1,230		2,000		5,000
	331	Legal Services		3,900		4,500		6,000
	399	Other Contracted Services (Audit-required OPEB Study)		3,900		250		450
	499	Other Supplies and Materials		280,772		275,000		287,500
	510	Trustee's Commission		200,772		275,000 820		700
	599	Other Charges (court costs, interpreter fees, mediator fees)				2,000		4,000
58900 7	799	Other Capital Outlay	_			2,000	_	4,000
		TOTAL MISCELLANEOUS	\$_	332,760	\$	338,118	\$_	397,238
		TOTAL OTHER OPERATIONS	\$_	1,583,271	\$_	3,289,657	\$_	1,339,577
60000 64000		HIGHWAYS LITTER AND TRASH COLLECTION (State Grant - \$55,500 for 20 (\$55,500 for 20)	23-24	FY) <sup>*</sup> FY)				
64000 1	187	Overtime Pay	\$	39	\$	500	\$	700
64000 1	189	Other Salaries and Wages		27,305		31,000		32,184
	201	Social Security		1,858		2,230		2,516
64000 2	204	Pensions		1,914		1,750		2,302
	206	Life Insurance		35		50		65
	207	Medical Insurance		6,271		7,000		7,616
	210	Unemployment Compensation		21		30		42
	307	Communication		0		50		100
	310	Contracts with Other Public Agencies (grant funds)		8,000		8		8,000
	338	Maintenance and Repair Services - Vehicles (Litter Pick-up vehicles)		. 0		4,000		2,500
	355	Travel		68		50		150
	425	Gasoline (Litter Pick-up vehicles)		2,697		3,500		6,500
	450	Tires and Tubes		818		750		1,300
	499	Other Supplies and Materials (including office supplies)		8,330		500		5.000
	499	Other Supplies and Materials (grant funds)		0		5,875		5,875
	513	Workers Compensation Insurance		3,034		3,500	_	4,000
		TOTAL LITTER AND TRASH COLLECTION	\$_	60,390	\$_	60,793	\$_	78,850
		TOTAL HIGHWAYS	\$_	60,390	\$_	60,793	. \$_	78,850
80000 82200 82210		DEBT SERVICE INTEREST ON DEBT GENERAL GOVERNMENT						
-	604	Interest on Notes (Tax Anticipation Note, if necessary)	\$_	0	. \$_	0	. \$_	4,000
		TOTAL INTEREST - GENERAL GOVERNMENT	\$_	0	<b>\$</b> _	0	. \$_	4,000
		TOTAL DEBT SERVICE	\$_	0	. \$_	0	. \$_	4,000

ACCOUNT NUMBER	DESCRIPTION	 ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
	Total Estimated Expenditures ESTIMATED OTHER USES TRANFERS OUT	\$ 20,854,557	\$	24,182,406	\$	25,689,154
99100 590	Transfer to Other Funds (To Drug Fund )	300,000		0		0
99100 590	Transfers to Other Funds (To Educ. Debt Serv Fd. QSCB Interest Payments)	106,657		107,512		106,657
30.30			_		_	05 70" 044
	Total Estimated Expenditures and Other Uses	\$ 21,261,214	\$_	24,289,918	\$_	25,795,811
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 359,849	\$	148,805	\$	(2,476,341)
	Estimated Beginning Fund Balance - July 1 (including any Restricted, Committed, Assigned or Unassigned Funds) Prior Year Revenue Adjustment	13,564,845		14,096,865		14,245,670
	Expenditure and Void PO adjustments	172,171		0		0
	Less: Restricted, Committed or Assigned Funds set aside for Specific Purposes - June 30	(3,766,197)	_	(835,267)		(1,000,000)
	Estimated Ending Unassigned Fund Balance - June 30	\$ 10,330,668	\$_	13,410,403	\$.	10,769,329

ACCOUNT NUMBER			ACTUAL 2022-2023		STIMATED 2023-2024		ESTIMATED 2024-2025
	Estimated Revenues						
40000	LOCAL TAXES						
40200	COUNTY LOCAL OPTION TAXES	_	4.054.400		4 000 000	•	4 750 000
40210	Local Option Sales Tax (capped at 1.8 mil, excess to Fund 171)	\$	1,954,166	\$	1,800,000	\$	1,750,000
40270	Business Tax	_	487,584		375,000	_	350,000
	TOTAL LOCAL TAXES	\$_	2,441,750	\$_	2,175,000	\$_	2,100,000
41000	LICENSES AND PERMITS						
41100	LICENSES Cable TV Franchise	\$	171,560	\$	150,000	\$	135,000
41140	Caple 17 Franchise	Ψ_	17 1,000	*-	100,000	٠-	
	TOTAL LICENSES AND PERMITS	\$_	171,560	\$_	150,000	\$_	135,000
43000	CHARGES FOR CURRENT SERVICES						
43100	GENERAL SERVICE CHARGES	•	3,792	\$	2,175	\$	1,750
43116	Surcharge - Waste Tire Disposal	\$_	3,132	₽-	2,113	₩-	1,130
	TOTAL CHARGES FOR CURRENT SERVICES	\$_	3,792	\$_	2,175	\$_	1,750
44000	OTHER LOCAL REVENUES						
44110	RECURRING ITEMS	•	04.000	¢	92.000	\$	82,000
44145	Sale of Recycled Materials	\$	94,990 0	\$	82,000 0	4	82,000 0
44170	Miscellaneous Refunds NONRECURRING ITEMS		Ū		•		Ū
44500 44530	Sale of Equipment (sale of trucks)		395,000		0		350,000
	TOTAL OTHER LOCAL REVENUES	\$_	489,990	\$_	82,000	\$	432,000
	OTATE OF TENNIESSEE						
46000 46100	STATE OF TENNESSEE GENERAL GOVERNMENT GRANTS						
46170	Solid Waste Grants	\$	30,683	\$	32,000	\$	30,000
40170	OTHER STATE REVENUES	,	·				
46840	Alcoholic Beverage Tax		134,636		135,000		130,000
46980	Other State Grants (used oil)		0		0		11,750
46980	Other State Grants (Convenience Center)		0		0		15,90 <b>4</b> 0
46990	Other State Revenue (GLGSG)	-	0				
	TOTAL STATE OF TENNESSEE	\$_	165,319	. \$_	167,000	\$	187,654
40000	Total Estimated Revenues ESTIMATED OTHER SOURCES	\$	3,272,411	\$	2,576,175	\$	2,856,404
49000 49700	Insurance Recovery		0	- <b>-</b>	0		0
	Total Estimated Revenues and Other Sources	\$	3,272,411	\$	2,576,175	\$	2,856,404

ACCOL NUMBE				ACTUAL 2022-2023	1	ESTIMATED 2023-2024	_	STIMATED 2024-2025
		Estimated Expenditures						
51240		OTHER BOARDS AND COMMITTEES (WORKHOUSE COMMISSION)						
51240	191	for Litter Pickup Program  Board and Committee Members Fees (14 meetings)	\$	0	\$	0	\$	5,600
51240	201	Social Security	•	Õ	•	0		429
51240	435	Office Supplies		0		0		100
51240	513	Workers Compensation Insurance	_	0	_	0	_	56
		TOTAL OTHER BOARDS AND COMMITTEES	\$	0	\$_	0	\$_	6,185
55700		SANITATION SERVICES						
55710		SANITATION MANAGEMENT	_					
55710	105	Supervisor/Director	\$	41,456	\$	44,859	\$	48,773
55710	201	Social Security		2,889		3,200 3,141		3,731 3,415
55710	204	Pensions (previously State Retirement)		2,902 54		3,141		5,415 65
55710 55710	206 207	Life Insurance Medical Insurance		8,262		7,296		7,616
55710	210	Unemployment Compensation		21		25		25
55710	307	Communications		656		825		850
55710		Dues and Memberships		100		300		300
55710	322	Evaluation & Testing		550		1,000		1,000
55710	338	Repairs and Maintenance - Vehicles		0		900		1,250
55710	355	Travel		0		1,000		1,250 1,500
55710	399	Other Contracted Services		0 2,310		1,500 1,900		2,200
55710	425 450	Gasoline Tires and Tubes		445		750		750
55710 55710		Uniforms		120		130		130
55710		Trustee's Commission		27,692		27,000		30,000
55710		Workers' Compensation Insurance		1,265		1,884	_	4,000
		TOTAL SANITATION MANAGEMENT	\$_	88,722	\$	95,775	\$_	106,855
55730		WASTE COLLECTION						
55731		WASTE PICKUP						
55731	147	Truck Drivers	\$	155,024	\$	155,000	\$	173,363
55731	169	Part-time Personnel (driver)		0		40.500		3,150
55731	187	Overtime Pay		19,894 12,580		19,500 13,000		21,000 15,098
55731		Social Security		12,560		12,431		13,606
55731 55731	204 206	Pensions (previously State Retirement) Life Insurance		217		230		260
55731		Medical Insurance		19,059		20,000		22,848
55731		Unemployment Insurance		84		84		112
55731		Communications (cell phone charges)		196		250		275
55731	338	Maintenance and Repair Services - Vehicles		20,320		14,000		16,000
55731		Towing Services		20.165		800 33,000		1,000 33,000
55731		Other Contracted Services (auctioneer, cleanup, transport expenses related to sales of trucks)		30,165 0		2,000		2,500
55731		Equipment and Machinery Parts Gasoline		98,683		90,000		95,000
55731 55731		Lubricants		7,640		6,000		6,000
55731		Tires and Tubes		20,710		24,000		24,000
55731		Uniforms		494		500		500
55731		Vehicle Parts		17,799		7,000		8,250
55731	499	Other Supplies and Materials		9,046		7,400		8,500
55731		Workers' Compensation Insurance		20,885		17,260 600		23,500 800
55731		Other Charges		127 0		500		1,000
55731		Communication Equipment  Meter Vehicles (portially funded by sales of old trucks)		368,520		450,000		450,000
55731 55731		Motor Vehicles (partially funded by sales of old trucks) Other Capital Outlay	_	0	_	500		1,000
		TOTAL WASTE PICKUP	\$_	813,687	_ \$	874,055	_ \$	920,762

ACCOL NUMBE				ACTUAL 2022-2023	-	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
55732 55732	149	CONVENIENCE CENTERS Laborers (Full-time Positions only)	\$	246,519	\$	257,000	\$	287,865
55732	149	Laborers (1 Roving Position )		0		0		4,877
55732	169	Part-time Personnel (included in account 149 before 2019-20FY)		64,975		62,312		65,428
55732	187	Overtime		6,363		8,000		8,000 0
55732	189	Other Salaries & Wages (Vacation Pay)		4,618		3,479 23,000		28,012
55732	201	Social Security		20,743 17,276		18,500		21,052
55732	204	Pensions (previously State Retirement)		312		325		475
55732 55732	206 207	Life insurance Medical Insurance		36,807		36,000		38,012
55732	210	Unemployment Compensation		325		325		400
55732	302	Advertising		0_0		150		300
55732	307	Communication		4,050		4,050		5,000
55732	330	Operating Lease Payments (site leases)		3,100		3,100		6,500
55732	336	Maintenance and Repair Services - Equipment (repair of boxes & compactors)		6,937		12,000		20,000
55732	351	Rentals (portalets & other equipment rental)		13,500		13,500		13,500
55732	399	Other Contracted Services		1,335		5,000		7,000
55732	409	Crushed Stone		1,790		3,000		3,000
55732	451	Uniforms		572		1,100		1,100
55732	452	Utilities		10,226		11,500		12,000
55732		Other Supplies and Materials		4,651		4,000		5,800 17,000
55732		Workers' Compensation Insurance		15,079 0		13,315 650		750
55732 55732	599 790	Other Charges		0		5,000		10,000
55732	790 791	Other Equipment Other Construction		Ö		0,000		0
55732		Other Capital Outlay		8,308		50,000		35,000
00.02		own septial odday			•	····	-	
		TOTAL CONVENIENCE CENTERS	\$	467,486	\$	535,306	\$	591,071
55750		WASTE DISPOSAL						
55751		RECYCLING CENTER	•	04.000	æ	86,000	\$	93,057
55751	149	Laborers	\$	81,933 14,020	\$	19,000	Φ	29,852
55751 55751	169 187	Part-time Personnel Overtime		14,020		1,000		3,000
55751	189	Other Salaries and Wages		ő		1,432		0
55751	201	Social Security		6,900		7,201		9,632
55751	204	Pensions (previously State Retirement)		5,735		4,600		6,724
55751	206	Life Insurance		163		176		195
55751	207	Medical Insurance		12,604		14,591		15,232
55751	210	Unemployment Insurance		81		150		168
55751	302	Advertising		0		150		300
55751	307	Communication		1,288		1,213 200		1,400 400
55751	320	Dues and Memberships Maintenance and Bossic Services Building		0 1,197		5,000		15,000
55751	335 336	Maintenance and Repair Services - Building		3,727		5,298		8,000
55751 55751	337	Maintenance and Repair Services - Equipment Maintenance and Repair Services - Office Equipment		499		1,000		2,500
55751	338	Maintenance and Repair - Vehicles		3,758		3,500		5,000
55751	351	Rentals		0		500		1,000
55751	355	Travel		0		100		200
55751	359	Disposal Fees (Tires)		0		85,000		85,000
55751		Other Contracted Services		470		3,700		9,000
55751		Crushed Stone		0		500		1,000
55751		Gasoline		11,585		11,000		11,000 250
55751		Office Supplies		0 445		238 750		1,000
55751		Propane Gas (for forklift cyclinder)		1,733		1,250		2,500
55751 55751		Tires & Tubes Uniforms		296		620		620
55751 55751		Utilities		5,780		7,000		7,500
55751		Other Supplies and Materials		5,755		6,400		7,000
55751		Medical Claims		0		250		500

ACCOUNT NUMBER	ACTUA 2022-20		ESTIMATED 2023-2024	-	STIMATED 2024-2025
55751 RECYCLING CENTER (cont.) 55751 513 Workers' Compensation Insurance 55751 599 Other Charges 55751 709 Data Processing Equipment 55751 719 Office Equipment 55751 733 Solid Waste Equipment 55751 790 Other Equipment 55751 799 Other Capital Outlay	·	325 \$ 0 0 0 0	7,446 275 250 150 4,800 175 500	\$	8,500 425 500 300 6,400 350 2,000
TOTAL RECYCLING CENTER	\$165,	750 \$	281,415	\$_	335,505
55754 LANDFILL OPERATION AND MAINTENANCE 55754 363 Contracts for Landfill Facilities (4.4% Act. Incr. for 24-2FY) 55754 517 Surcharge	\$ 820, 39,		869,297 45,000	\$_	907,546 50,000
TOTAL LANDFILL OPERATION AND MAINTENANCE	\$860,	<u>427</u> \$	914,297	\$_	957,546
55759 OTHER WASTE DISPOSAL 55759 359 Disposal Fees (Tires) (moved into 55751 for 23-24FY) TOTAL OTHER WASTE DISPOSAL	` <u></u>	041 \$ 041 \$	0	\$_ \$_	0
80000 DEBT SERVICE 82200 INTEREST ON DEBT 82210 604 Interest on Notes (revenue anticipation note, if needed)	\$	<u> </u>	0	\$_	0
TOTAL INTEREST ON DEBT	\$	0 \$	0	\$_	0
Total Estimated Expenditures	\$2,476,	<u>113</u> \$	2,700,848	\$_	2,917,924
Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 796.	298 \$	(124,673)	\$	(61,520)
Estimated Beginning Fund Balance - July 1	3,476	648	4,273,562	-	4,148,889
Adjustment for voided purchase orders Less: Committed to purchase of new trucks	80	616 358	0		0 0
Estimated Ending Undesignated Fund Balance - June 30	\$ <u>4,193</u>	204 \$	4,148,889	\$	4,087,369

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023		TIMATED 023-2024		TIMATED 024-2025
42000 42100 42140 42300 42340 42900 42910	Estimated Revenues FINES, FORFEITURES AND PENALTIES CIRCUIT COURT Drug Control Fines GENERAL SESSIONS COURT Drug Control Fines OTHER FINES, FORFEITURES AND PENALTIES Proceeds from Confiscated Property  TOTAL FINES, FORFEITURES AND PENALTIES	\$  \$	4,899 9,414 220,440 234,753	\$ 	603 8,900 2,500	\$ 	1,500 7,750 4,000 13,250
	TOTAL PROES, FOR ENGINES AND FEMALUES	<b>~</b> _	201,100	<b>'</b> —	,	Ť	
44000 44100 44145 44170 44500 44530	OTHER LOCAL REVENUES RECURRING ITEMS Sale of Recycled Materials Miscellaneous Refunds NONRECURRING ITEMS Sale of Equipment	\$	245 0 1,942	\$ 	210 0 49 259	\$ 	0 0
	TOTAL OTHER LOCAL REVENUES	\$	2,187	\$	259	<b>»</b> —	<u> </u>
47000 47600 47990	FEDERAL GOVERNMENT DIRECT FEDERAL Other Direct Federal Revenue (OCEDTF cases)	\$_	19,173	\$	6,650	\$	15,000
	TOTAL FEDERAL GOVERNMENT	\$_	19,173	\$	6,650	\$	15,000
48000 48100 48130	OTHER GOVERNMENTS AND CITIZENS GROUPS CITIZENS GROUPS Contributions (OT from Drug Task Force)	\$_	0	\$	0	\$	0
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	\$_	0	\$	0	\$_	0
49800	Total Estimated Revenues ESTIMATED OTHER SOURCES Tranfers In	\$_	256,113 300,000	\$	18,912 0	\$_	28,250 0
	Total Estimated Revenues & Other Sources	\$_	556,113	\$	18,912	<b>s</b> _	28,250

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024	_	STIMATED 2024-2025
	Estimated Expenditures						
54150	DRUG ENFORCEMENT						
54150 187	Overtime Pay	\$	24,316	\$	25,000	\$	50,000
54150 299	Other Fringe Benefits		4,627		6,000		10,000
54150 307	Communication		3,059		3,250		4,500
54150 319	Confidential Drug Enforcement Payments		8,000		8,000		10,000
54150 334	Maintenance Agreements		1,347		500		1,000
54150 338	Maintenance and Repair Services - Vehicles		1,234		1,500		1,500
54150 351	Rentals		0		0		100
54150 353	Towing Service		0		0		100
54150 357	Veterinary Services		394		2,000		3,000
54150 399	Other Contracted Services		7,498		4,000		6,500
54150 401	Animal Food and Supplies		620		900		1,000
54150 415	Electricity		992		900		1,000
54150 431	Law Enforcement Supplies		379		0		500
54150 435	Office Supplies		0		0		100
54150 451	Uniforms		0		0		100
54150 499	Other Supplies and Materials		26		0		100
54150 509	Refunds		0		1,000		1,000
54150 510	Trustee's Commission		895		1,000		1,000
54150 524	In-service/Staff Development		1,400		1,500		2,000
54150 599	Other Charges		170		100		100
54150 709	Data Processing Equipment		0		0		100
54150 716	Law Enforcement Equipment		0		0		10,000
54150 719	Office Equipment		0		0		100
54150 719	Other Capital Outlay		Ō		0		100
34130 788	Other Suprial Sullay			_		_	
	TOTAL DRUG ENFORCEMENT	\$	54,957	\$_	55,650	\$_	103,900
	Total Estimated Expenditures	\$	54,957	\$	55,650	\$_	103,900
	Excess of Estimated Revenue Over						
		\$	501,156	\$	(36,738)	\$	(75,650)
	(Under) Estimated Expenditures	Ψ	301,130	Ψ	(55,756)	Ψ	(10,000)
	Estimated Beginning Fund Balance - July 1		198,044	_	704,100	_	667,362
	Audit Adjustment for Confiscated Revenue		4,900		0		0
	Estimated Ending Fund Balance - June 30	\$	704,100	\$_	667,362	\$_	591,712
	•			_			

## HAWKINS COUNTY, TENNESSEE OTHER SPECIAL REVENUE FUND (#128 - ARPA) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2022-2023	ESTIMATED 2023-2024	ESTIMATED 2024-2025
	Estimated Revenues			
44000	OTHER LOCAL REVENUE			
44110	Investment Income (on deposited ARPA funds)	\$ 336,406	\$ 165,209	\$0
	TOTAL OTHER LOCAL REVENUE	\$ 336,406	165,209	\$0
47000	FEDERAL GOVERNMENT			
47600 47901	DIRECT FEDERAL REVENUE ARPA Grant #6	\$ 3,497,048	\$ 2,628,930	\$ 4,904,037
4/901	ARFA GIAIL #0	<u> </u>	<u> </u>	
	TOTAL DIRECT FEDERAL REVENUE	\$3,497,048	\$ 2,628,930	\$ <u>4,904,037</u>
	Total Estimated Revenues	\$ 3,833,454	2,794,139	\$ 4,904,037
	Estimated Expenditures			
58000	OTHER OPERATIONS			
58831	AMERICAN RESCUE PLAN ACT GRANT #1			
58831 316	Contributions (for BOE for CTE expansion & C.H. Rescue Squad)	\$ 2,000,000 186,500	\$ 130,000 48,998	\$ 0 0
58831 321 58831 399	Engineering Services (Justice Center Renovations) Other Contracted Services (CDP)	275,000	40,990	0
58831 707	Building Improvements (Justice Center Renovations)	0	2,459,000	857,625
58831 708	Communications Equipment (County Phone System)	96,700	0	0
58831 724	Site Development (Justice Center Renovations)	0	0	0
58831 799	Other Capital Outlay (East Hawkins Co. Complex Purchase)	550,000		
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #1	\$_3,108,200	\$ 2,637,998	\$857,625
58832	AMERICAN RESCUE PLAN ACT GRANT #2			
58832 316	Contributions (Radio Console and Mobile Backup Center at E-911)	\$ 554,000	\$ 0	\$ 0
58832 707	Building Improvements (Admin. Bldg. ADA ramp & EHCC roof)	0	23,638	189,362
58832 718	Motor Vehicles (Property Assessor's Office)	79,465	0	0
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #2	\$ 633,465	\$ 23,638	\$ 189,362
58833	AMERICAN RESCUE PLAN ACT GRANT #3			
58833 316	Contributions (Pink Hill water line project)	\$ 0	\$ 430,000	\$ 0
58833 718 58833 790		55,000 0	0 19,990	0
58833 790				
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #3	\$55,000	_ \$449,990	\$0

HAWKINS COUNTY, TENNESSEE OTHER SPECIAL REVENUE FUND (#128 - ARPA) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

	2000111		ACTUAL 2022-2023	ESTIMATED 2023-2024		-	2024-2025	
58834		AMERICAN RESCUE PLAN ACT GRANT #4						
58834	316	Contributions (Hydrants, VFW Vans and Humane Society)	\$	250,000	\$	90,000	\$	60,000
58834	714	Highway Equipment (Trucks & paving equipment for Highway Dept.)		50,000		102,780		217,220
58834	718	Motor Vehicles (HCSO)		0		800,000		0
58834	790	Other Equipment (Volunteer Fire Dept and Hazmat)	_	0	_	1,269,318_	_	0
		TOTAL AMERICAN RESCUE PLAN ACT GRANT #4	\$_	300,000	\$_	2,262,098	\$_	277,220
		Total Estimated Expenditures	\$_	4,096,665	\$_	5,373,724	\$_	1,324,207
99000		ESTIMATED OTHER USES						
99100		TRANSFERS OUT	_	_	_	_		440 500
99100	590	Transfers to Other Funds (to Gen Capital Projects Fund)	\$_	0	\$_	0	\$_	112,500
		TOTAL TRANSFERS OUT	\$	0	\$_	0	\$_	112,500
		Total Estimated Expenditures and Other Uses	\$_	4,096,665	\$_	5,373,724	\$_	1,436,707
		Excess of Estimated Revenue Over						
		(Under) Estimated Expenditures	\$	(263,211)		(2,579,585)	\$	3,467,330
		Estimated Beginning Fund Balance - July 1		506		(262,705)		(2,842,290)
		Purchase Order Adjustments	-	0		0	-	0
		Estimated Ending Fund Balance - June 30	\$.	(262,705)		(2,842,290)	\$.	625,040

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	_	ESTIMATED 2023-2024	-	ESTIMATED 2024-2025
	Estimated Revenues						
40000	LOCAL TAXES						
40100 40110	COUNTY PROPERTY TAXES  Current Property Tax (19.57 cents of the tax rate 24-25 FY	\$	1,529,256	\$	1,552,256	\$	2,392,678
40120	11.87 cents 21-22FY and 22-23FY, 12.57 Cents for 23-24FY) Trustee's Collections - Prior Year		40,200		33,879		33,000
40125	Trustee's Collections - Bankruptcy		71		50		50
40130	Circuit/Clerk and Master Collections - Prior Years		39,070		21,000		24,000
40140	Interest and Penalty		7,043		7,250		7,250
40150	Pick-Up Taxes		1,738		1,100 247		1,100 225
40161	Payments in Lieu of Taxes - T.V.A.		234 13,095		5,000		6,500
40163	Payments in Lieu of Taxes - Other COUNTY LOCAL OPTION TAXES		13,093		3,000		0,500
40200 40280	Mineral Severance Tax		71,991		62,000		70,000
40300	STATUTORY LOCAL TAXES		1 1,001		52,000		,
40320	Bank Excise Tax		3,566		4,010		3,500
	TOTAL LOCAL TAXES	_ s	1,706,264	\$	1,686,792	\$	2,538,303
	TOTAL LOCAL TAXLS	•_	1,700,204	*_	1,000,102	*-	2,000,000
42000	FINES, FORFEITURES AND PENALTIES						
42990	Other Fines, Forfeitures, and Penalties	\$_	32	\$_	0	\$_	0
	TOTAL FINES, FORFEITURES AND PENALTIES	-	32	_	0	-	0
43000	CHARGES FOR CURRENT SERVICES AND FEES						
43190	Other General Services Charges	\$	1,374	\$	0	\$	0
43350	Copy Fees	_	0	_	0	_	0
	TOTAL CHARGES FOR CURRENT SERVICES AND FEES	\$_	1,374	\$_	0	\$_	0
44000	OTHER LOCAL REVENUES						
44100	RECURRING ITEMS						
44130	Sale of Materials and Supplies	\$	125	\$	0	\$	0
44145	Sale of Recycled Materials		3,360		3,405		1,500
44170	Miscellaneous Refunds (Workers Comp premium refund)		15,251		558		0
44500	NON-RECURRING ITEMS		•		0		0
44530 44560	Sale of Equipment Damages Recovered from Individuals		0 1,166		0		0
11000	TOTAL OTHER LOCAL REVENUES	\$	19,902	\$	3,963	\$	1,500
	TOTAL OTHER EDUAL NEVEROLS	Ψ_		*_		· *-	
46000	STATE OF TENNESSEE						
46400	PUBLIC WORKS GRANTS		_	•	_	•	700 000
46410	Bridge Program	\$	0 444,865	\$	0 2,129,491	\$	700,000 900,000
46420	State Aid Program OTHER STATE REVENUES		444,000		८, ١८७,작3 (		300,000
46800 46920	Gasoline and Motor Fuel Tax		2,857,879		2,725,000		2,750,000
46925	Hybrid Electric Veh Reg Fee		2,007,070		8,000		12,000
46930	Petroleum Special Tax		37,582		37,582		37,582
46990	Other State Revenues (GLGSG)	_	0		0		0
	TOTAL STATE OF TENNESSEE	\$_	3,340,326	\$	4,900,073	. \$	4,399,582

June 24, 2024 CC Meeting

ACCOUNT NUMBER	DESCRIPTION	 ACTUAL 2022-2023	-	2023-2024	-	2024-2025_
47000 47600 47680	FEDERAL GOVERNMENT DIRECT FEDERAL REVENUE Forest Service	\$ 0	\$_	0	\$_	0
	TOTAL DIRECT FEDERAL GOVERNMENT	\$ 0	\$_	0	\$_	0_
	Total Estimated Revenues	\$ 5,067,898	\$	6,590,828	\$	6,939,385
49700	ESTIMATED OTHER SOURCES Insurance Recovery	29,060	_	1,244	_	0
	Total Estimated Revenues and Other Sources	\$ 5,096,958	\$_	6,592,072	\$_	6,939,385

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	ESTIMATED 2023-2024		_	STIMATED 2024-2025
	Estimated Expenditures						
61000	ADMINISTRATION	•	106 001	•	112,246	\$	117,858
61000 101	County Official/Administrative Officer	\$	106,901	\$	85,728	Ф	84,000
61000 161	Secretary(s)		90,820		1,629		2,075
61000 169	Part-time Personnel		2,329 274		1,029		300
61000 187	Overtime Pay		2,341		3,000		2,500
61000 307	Communication		4,119		5,500		4,500
61000 320	Dues and Memberships		2,831		2,500		3,000
61000 329	Laundry Services		128		100		200
61000 332 61000 334	Legal Notices, Recording and Court Costs  Maintenance Agreements		7,481		8,000		7,500
61000 334	Maintenance and Repair Services - Equipment		0		300		300
61000 337	Maintenance and Repair Services - Equipment		100		200		200
61000 337	Maintenance and Repair Services - Vehicles		0		200		200
61000 347	Pest Control		Ō		200		200
61000 349	Printing, Stationery and Forms		111		600		600
61000 351	Rentals		1,655		2,000		2,000
61000 355	Travel		2,158		1,500		2,500
61000 356	Tuition		475		400		700
61000 399	Other Contracted Services		617		500		1,500
61000 410	Custodial Supplies		164		200		300
61000 413	Drugs and Medical Supplies		0		100		100
61000 415	Electricity		12,249		13,000		14,000
61000 434	Natural Gas		2,497		3,000		2,600
61000 435	Office Supplies		2,088		2,000		1,500
61000 454	Water and Sewer		1,139		1,250		1,300
61000 599	Other Charges		50		0		300
61000 709	Data Processing Equipment		2,445		388		600
61000 719	Office Equipment		299		500		500
61000 790	Other Equipment		0		100		200
61000 799	Other Capital Outlay	_	0	_		_	300
	TOTAL ADMINISTRATION	\$	243,271	\$_	245,141	\$_	251,833
62000	HIGHWAY AND BRIDGE MAINTENANCE						
62000 141	Foremen	\$	42,622	\$	44,720	\$	45,344
62000 143	Equipment Operators		207,603		250,000		377,520
62000 147	Truck Drivers		152,386		235,000		284,040
62000 149	Laborers (Only Full-time Employees)		541,805		640,000		675,270
62000 168	Temporary Personnel (Seasonal Part-time)		94,504		140,000		162,960
62000 187	Overtime		26,423		50,000 10,000		50,000 5,000
62000 321	Engineering Services		0		32,500		25,000
62000 329	Laundry Services		24,474 0		600		500
62000 336	Maintenance & Repair - Equipment		13,074		38,000		35,000
62000 351	Rentals Other Contracted Services		1,675,000		1 640,000		1,550,000
62000 399	Other Contracted Services		38,508		22,500		80,000
62000 404 62000 405	Asphalt-Hot Mix Asphalt-Liquid		183,309		550,000		550,000
62000 408	Concrete		3,800		3,000		3,000
62000 409	Crushed Stone		226,728		450,000		425,000
62000 438	Pipe		77,864		82,000		85,000
62000 440	Pipe-Metal		19,608		51,000		40,000
62000 443	Road Signs		14,565		14,000		15,000
62000 444	Salt		10,782		20,000		20,000
62000 447	Structural Steel		2,098		500		1,000
62000 455	Wood Products		1,257		600		1,000
62000 499	Other Supplies and Materials		6,959		6,000		6,000
62000 599 62000 790	Other Charges Other Equipment		251 2,067		0 2,800		8,000 2,000
02000 /80		 •		 \$	4,283,220	- S	4,446,634
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$_	3,365,687	- <sup>\$</sup> -	4,263,220	- <sup>-</sup>	4,440,034

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	ESTIMATED 2023-2024			STIMATED 024-2025
00400	OPERATION AND MAINTENANCE OF EQUIPMENT						
63100 63100 141	Foremen	\$	34.613	\$	42,952	\$	43,576
		Ψ	103,121	*	155,168	•	157,664
63100 142	Mechanic(s) Overtime		339		2,000		2,000
63100 187 63100 329	Laundry Service		3,943		6,500		6,000
63100 329	Maintenance and Repair Services - Buildings		842		600		1,000
63100 336	Maintenance and Repair Services - Equipment		11,291		45,000		17,000
63100 338	Maintenance and Repair Services - Vehicles		24,426		35,000		35,000
63100 351	Rentals		4,018		3,500		3,500
63100 353	Towing Services		1,120		1,800		1,800
63100 412	Diesel Fuel		95,828		150,000		150,000
63100 418	Equipment and Machinery Parts		134,223		126,000		100,000
63100 424	Garage Supplies		1,333		8,000		10,000
63100 425	Gasoline		75,000		125,000		125,000
63100 433	Lubricants		19,858		20,000		20,000
63100 446	Small Tools		105		3,000		4,000
63100 450	Tires and Tubes		39,655		40,000		50,000
63100 499	Other Supplies and Materials		3,211		4,000		4,000
63100 599	Other Charges		0		400		400
63100 790	Other Equipment		7,648		4,000		6,000
63100 799	Other Capital Outlay		595		3,000		3,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	<b>\$</b> _	561,169	\$_	775,920	\$	739,940
65000 65000 306 65000 322 65000 510 65000 513 65000 599	OTHER CHARGES Bank Charges (for payroll direct deposit) Evaluation and Testing Trustee's Commission Workers' Compensation Insurance Other Charges	\$	180 1,985 61,830 127,818 0	\$	300 2,800 62,000 88,960 400	\$	300 3,000 84,000 135,000 1,000
	TOTAL OTHER CHARGES	\$	191,813	\$_	154,460	\$_	223,300
66000	EMPLOYEE BENEFITS						
66000 201	Social Security	\$	100,323	\$	134,476	\$	140,000
66000 204	Pensions (previously State Retirement)		80,523		107,800		115,000
66000 206	Life Insurance		1,523		3,500		3,500
66000 207	Medical Insurance		196,209		216,898		250,000
66000 210	Unemployment Compensation		11,831	_	12,000		15,000
	TOTAL EMPLOYEE BENEFITS	\$	390,409	\$_	474,674	\$_	523,500
68000	CAPITAL OUTLAY						
68000 321	Engineering Services	\$		\$	8,000	\$	8,000
68000 705	Bridge Construction		0		0		700,000
68000 707	Building Improvements		610		0		500
68000 708	Communication Equipment		0		0		5,000
68000 714	Highway Equipment		61,300		35,000		75,000
68000 718	Motor Vehicles		53,201		65,000		65,000
68000 726	State Aid Projects		444,579		2,129,491		900,000
68000 799	Other Capital Outlay		1,555	_	5,000		5,000_
	TOTAL CAPITAL OUTLAY	;	566,375	\$_	2,242,491	. \$_	1,758,500

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	_	ESTIMATED 2023-2024		ESTIMATED 2024-2025
	Total Estimated Expenditures	\$_	5,318,724	\$_	8,175,906	\$_	7,943,707
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses		(221,766)	\$	(1,583,834)	\$	(1,004,322)
	Estimated Beginning Fund Balance - July 1 Expenditure and Voided PO adjustments	_	4,319,497 0	-	4,097,731 0	_	2,513,897 0
	Estimated Ending Fund Balance - June 30	\$_	4,097,731	\$_	2,513,897	\$_	1,509,575

ACCOUNT NUMBER	DESCRIPTION		TUAL 2-2023	ESTIMATED 2023-2024	ESTIMATED 2024-2025
	Estimated Revenues				
40000	LOCAL TAXES				
40100	COUNTY PROPERTY TAXES				
40110	Current Property Tax		,	4,898,991	\$ 5,416,112
40120	Trustee's Collections - Prior Year	7	60,885	173,546	215,000
40125	Trustee's Collections - Bankruptcy		388	94	0
40130	Circuit/Clerk and Master Collections - Prior Years		67,395	103,241	150,000
40140	Interest and Penalty		30,653	32,991 2,793	39,200 8,000
40150	Pick-up Taxes		8,216		1,400
40161	Payments in Lieu of Taxes - TVA		1,288	1,284	
40163	Payments in Lieu of Taxes - Other		72,102	16,260	55,000
40200	COUNTY LOCAL OPTION TAXES	0.0	-CO 000	7.050.420	E 476 E07
40210	Local Option Sales Tax		53,309	7,050,130 188,007	5,476,597 200,000
40240	Wheel Tax	2	08,767	3,373	2,000
40275	Mixed Drink Tax		3,819	3,373	2,000
40300	STATUTORY LOCAL TAXES		16,764	12,679	14,500
40320	Bank Excise Tax	****	10,704	12,079	
	TOTAL LOCAL TAXES	\$ <u>15,4</u>	07,068	\$ 12,483,389	\$_11,577,809
41000	LICENSES AND PERMITS				
41100	LICENSES				
41110	Marriage Licenses	\$	3,323	\$ 3,455	\$4,000
	TOTAL LICENSES AND PERMITS	\$	3,323	\$3,455_	\$4,000_
43000	CHARGES FOR CURRENT SERVICES				
43500	EDUCATION CHARGES	\$	76,060	\$ 80,000	\$ 80,000
43570	Receipts from Individual Schools Other Charges For Services	Ψ	4,212	5,973	6,000
43990	Other Charges For Services		.,		
	TOTAL CHARGES FOR CURRENT SERVICES	\$	80,272	\$85,973	\$86,000
44000	OTHER LOCAL REVENUES				
44100	RECURRING ITEMS				
44120	Lease/Rentals	\$		\$ 42,000	\$ 42,000
44145	Sale of Recycled Materials		14,793	374	0
44170	Miscellaneous Refunds		262,209	147,912	352,463
44500	NONRECURRING ITEMS				40.500
44530	Sale of Equipment		8,789	6,825	12,500
44540	Sale of Property		5,000	0	0
44560	Damages Recovered from Individuals		7,556	8,665	15.000
44570	Contributions and Gifts		225,831	224,834	15,000
44990	Other Local Revenue		178,888	581,294	
	TOTAL OTHER LOCAL REVENUES	\$	735,443	\$ 1,011,904	\$421,963

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2022-2023	ESTIMATED 2023-2024	ESTIMATED 2024-2025
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS	\$ 0	¢ 47 E12 E11	\$ 47,653,625
46510	TISA	•	\$ 47,513,511 0	\$ 47,000,020 0
46511	Basic Education Program	39,640,480	-	424.048
46515	Early Childhood Education	385,863	438,096	431,048 0
46550	Driver Education	14,610	13,357	0
46590	Other State Education Funds	432,101	597,483	0
46591	Coordinated School Health	122,199	0	0
46594	Family Resource Centers	29,612	•	-
46610	Career Ladder Program	80,777	62,896	57,000
46790	Other Vocational	0	673,116	0
46851	State Revenue Sharing - TVA	1,429,246	1,453,265	1,300,000
46980	Other State Grants	47,859	199,091	0
46981	Safe Schools	246,170	0	0
46990	Other State Revenues	256,188	733,836	596,507_
	TOTAL STATE OF TENNESSEE	\$_42,685,105	\$ <u>51,684,651</u>	\$_50,038,180
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47590	Other Federal through State	\$ 227,268	\$115,228_	\$0
47600	DIRECT FEDERAL REVENUE			
47640	ROTC Reimbursement	\$ 122,378	\$ 130,000	\$ 147,700
47990	Other Direct Federal	0	207,188	0
	TOTAL FEDERAL GOVERNMENT	\$ 349,646	\$452,416	\$147,700
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	Contributions	\$ 0	\$ 0	\$ 0
48990	Other	0	88,609	0
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	\$0	\$ 88,609	\$0
	Total Estimated Revenues	\$ 59,260,857	\$ 65,810,397	\$ 62,275,652
	ESTIMATED OTHER SOURCES			
49700	Insurance Recovery	341,318	79,810	0
49800	Transfers In	0	0	0
	Total Estimated Revenues and Other Sources	\$ 59,602,175	\$_65,890,207	\$ 62,275,652

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2022-2023	ESTIMATED 2023-2024	ESTIMATED 2024-2025
	Estimated Expenditures			
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION PROGRAM			
71100 116	Teachers	\$ 20,583,097	\$ 21,416,671	\$ 21,743,999
71100 117	Career Ladder Program	41,000	32,000	33,000
71100 127	Career Ladder Extended Contract	9,735	12,000	12,000
71100 128	Homebound Teacher	123,528	129,947	134,236
71100 163	Educational Assistants	953,589	1,674,914	1,068,950
71100 189	Other Salaries and Wages	0	284,885	390,500
71100 201	Social Security	1,245,280	1,374,176	1,594,992
71100 204	Pensions	1,784,291	1,648,843	1,496,574
71100 206	Life Insurance	64,000	65,254	52,749
71100 207	Medical Insurance	3,493,042	3,516,342	3,478,922
71100 212	Medicare	293,737	325,082	373,022
71100 217	Retirement-Hybrid Stabilization	86,362	104,186	103,000
71100 399	Other Contracted Services	60,122	99,999	640,275
71100 429	Instructional Supplies and Materials	500,213	253,326	221,604
71100 449	Textbooks	439,027	769,545	1,278,589
71100 499	Other Supplies and Materials	150	3,900	0
71100 535	Fee Waivers	108,473	106,868	105,495
71100 722	Regular Instruction Equipment	37,884	73,460	43,102
71100 790	Other Equipment	3,000	0	0
	TOTAL REGULAR INSTRUCTION PROGRAM	\$_29,826,530	\$ 31,891,398	\$_32,771,009
71150	ALTERNATIVE INSTRUCTION PROGRAM			
71150 116	Teachers	\$ 214,901	\$ 236,033	\$ 244,746
71150 117	Career Ladder Program	1,000	1,000	1,000
71150 163	Educational Assistants	26,300	22,113	31,850
71150 201	Social Security	14,204	14,989	17,211
71150 204	Pensions	20,121	18,708	19,776
71150 206	Life Insurance	850	763	702
71150 207	Medical Insurance	35,701	42,834	42,264
71150 212	Medicare	3,322	3,505	4,025
71150 217	Retirement-Hybrid Stabilization	1,293	1,281	1,300
71150 399	Other Contracted Services	0	0	1,170
71150 429	Instructional Supplies and Materials	1,946	1,859	2,000
71150 432	Library Books/Media	942	0	1,000
71150 449	Textbooks - Bound	0	0	3,000
71150 499	Other Supplies and Materials	626	0	435
71150 599	Other Charges	309	965	1,186
71150 790	Other Equipment	1,496	1,500	565
	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$ 323,011	\$345,550	\$372,230_

ACCOUN NUMBER		DESCRIPTION	ACTUAL 2022-2023	8	ESTIMATED 2023-2024		ESTIMATED 2024-2025	
110					_			
71200		SPECIAL EDUCATION PROGRAM						
71200	116	Teachers	\$	2,515,953	\$	2,575,406	\$	2,916,914
71200	117	Career Ladder Program		7,000		7,000		7,000
71200	128	Homebound Teachers		124,457		121,889		182,440
71200	163	Educational Assistants		525,375		607,351		699,275
71200	189	Other Salaries & Wages		0		0		22,700
71200	171	Speech Pathologist		196,178		204,896		181,200
71200	201	Social Security		191,259		198,240		248,156
71200	204	Pensions		270,989		252,013		268,707
71200	206	Life Insurance		12,903		12,709		11,466
71200	207	Medical Insurance		616,479		569,649		640,173
71200	212	Medicare		45,060		46,363		58,036
	217	Retirement-Hybrid Stabilization		14,370		17,393		17,000
	399	Other Contracted Services		35,057		15,108		75,000
	429	Instructional Supplies and Materials		0		8,314		0
	499	Other Supplies and Materials		0		10,000		0
	725	Special Education Equipment	-	0	-	25,000	_	0
		TOTAL SPECIAL EDUCATION PROGRAM	\$_	4,555,080	\$_	4,671,331	\$_	5,328,067
71300		VOCATIONAL EDUCATION PROGRAM						
	116	Teachers	\$	1,388,063	\$	1,859,289	\$	1,762,479
	189	Other Salaries and Wages		0		74,263		18,093
	201	Social Security		79,647		108,950		110,395
	204	Pensions		115,187		143,106		111,116
	206	Life Insurance		3,831		4,903		3,569
	207	Medical Insurance		270,162		343 156		325,024
	212	Medicare		18,627		25,480		25,818
	217	Retirement-Hybrid Stabilization		7 942		10,529		11,000
71300	336	Maintenance and Repair Services - Equipment		0		0		10,000
	429	Instructional Supplies and Materials		54,149		134,274		112,969
71300	471	Software		0		35,912		0
71300	499	Other Supplies and Materials		8,609		4,436		7,000
71300	599	Other Charges		0		3,645		0
71300	730	Vocational Instruction Equipment		52,635		67,550		20,000
		TOTAL VOCATIONAL EDUCATION PROGRAM	\$	1,998,852	\$	2,815,493	_ \$	2,517,463
		TOTAL INSTRUCTIONAL EXPENDITURES	\$	36,703,473	<b>.</b> \$	39,723,772	_ \$	40,988,769

ACCOUN'			ACTUAL 2022-2023		STIMATED 2023-2024	ESTIMATED 2024-2025		
72000	SUPPORT SERVICES							
72000	ATTENDANCE							
	05 Supervisor/Director	\$	102,032	\$	89,992	\$	91,964	
	17 Career Ladder Program	•	1,000	•	0	Ť	0	
	61 Secretary(s)		34,200		36,700		72,600	
	89 Other Salaries and Wages		71,865		79,497		87,116	
	01 Social Security		11,737		12,033		15.604	
	04 Pensions		16,284		15,215		17,202	
	06 Life insurance		576		576		585	
	07 Medical Insurance		51,594		38,435		39,089	
	12 Medicare		2,745		2,814		3,649	
	17 Retirement-Hybrid Stabilization		690		724		750	
	07 Communication		0		200		420	
	55 Travel		3,970		4,646		5,400	
	71 Software		46,011		44,438		45,000	
	99 Other Supplies and Materials		1,284		356		1,300	
	24 In-Service/Staff Development		9.690		9.708		8,000	
	04 Attendance Equipment		0,000		769		2,500	
72110 7	04 Attendance Equipment	_		_	100	-	2,000	
	TOTAL ATTENDANCE	\$_	353,678	\$_	336,103	\$_	391,179	
72120	HEALTH SERVICES							
	05 Supervisor/Director	\$	123,419	\$	136,818	\$	140,753	
	31 Medical Personnel	*	531,702	*	625,685	•	631,842	
	89 Other Salaries and Wages		58,696		55,120		62,238	
	201 Social Security		39,397		45,206		51,760	
	204 Pensions		57,286		60,543		56,952	
	206 Life Insurance		2,621		2,736		2,223	
	207 Medical Insurance		200,435		230,243		234,641	
. —	12 Medicare		9,214		10,572		12,105	
	217 Retirement-Hybrid Stabilization		2,521		3,642		3,800	
	Maintenance and Repair Services-Equipment		1,504		1,607		1,700	
	355 Travel		5,018		4,623		5,600	
	399 Other Contracted Services		17,199		0		0	
	113 Drugs and Medical Supplies		22,109		24,863		25.000	
	199 Other Supplies and Materials		16,944		19,957		17,000	
	524 In-Service/Staff Development		2,210		3,715		6,000	
. = . = .	599 Other Charges		18,914		10,454		8,530	
	735 Health Equipment		12,977		12,815		13,000	
12120 1	oo coass edalburett	-	.=,	-	1	-		
	TOTAL HEALTH SERVICES	\$_	1,122,166	. \$_	1,248,599	. \$_	1,273,144	

ACCOU NUMBE		DESCRIPTION	ACTUAL 2022-2023	ESTIMATED 2023-2024	ESTIMATED 2024-2025
72130		OTHER STUDENT SUPPORT			
72130	117	Career Ladder Program	\$ 3,000	\$ 2,000	\$ 1,000
72130	123	Guidance Personnel	1,273,012	1,312,901	1,375,227
72130	127	Career Ladder Extended Contract	0	11,255	11,650
72130	161	Secretary(s)	57,400	58,450	59,950
72130	189	Other Salaries & Wages	655,639	709,077	904,727
72130	201	Social Security	114,577	131,324	145,858
72130	204	Pensions	158,674	150,965	154,882
72130	206	Life Insurance	5,017	5,130	3,732
72130	207	Medical Insurance	320,801	375,673	368,106
72130	212	Medicare	26,814	30,713	34,112
72130	217	Retirement-Hybrid Stabilization	5,786	9,186	9,000
72130	309	Contracts with Government Agencies	477,394	0	. 0
72130	322	Evaluation and Testing	124,652	119,096	140,595
72130	399	Other Contracted Services	49,699	37,154	36,110
72130	499	Other Supplies and Materials	23,115	27,112	30,698
72130	599	Other Charges	18,506	6,872	15,700
72130	790	Other Equipment	3,378	1,500_	1,905
		TOTAL OTHER STUDENT SUPPORT	\$3,317,464_	\$2,988,408	\$ 3,293,252
72210		REGULAR INSTRUCTION PROGRAM			
72210	105	Supervisor/Director	\$ 291,626	\$ 308,452	\$ 312,503
72210	117	Career Ladder Program	4,000	4,000	4,000
72210	127	Career Ladder Extended Contract	2,000	2,800	2,800
72210	129	Librarian(s)	726,600	772,191	800,759
72210	135	Assessment Personnel	13,324	14,117	14,147
72210	163	Educational Assistants	35,552	44,914	33,338
72210	189	Other Salaries and Wages	125,663	385,634	613,656
72210	201	Social Security	69,845	90,890	110,435
72210	204	Pensions	102,569	109,962	117,492
72210	206	Life Insurance	2,911	3,321	3,012
72210	207	Medical Insurance	175,315	234,650	30,176
72210	212	Medicare	16,335	21,256	25,827
72210	217	Retirement - Hybrid Stabilization	925	1,571	1,600
72210	355	Travel	16,832	29,337	20,000
72210	399	Other Contracted Services	1,000	220,997	30,789
72210		Library Books	39,188	36,242	38,671
72210		Periodicals	1,760	1,360	1,713
72210		Other Supplies and Materials	6,567	8,746	8,137
72210		In-Service/Staff Development	12,701	26,000	25,500
72210		Other Charges	0	586	0 51 000
72210	790	Other Equipment	52,450	48,476	51,000
		TOTAL REGULAR INSTRUCTION PROGRAM	\$1,697,163	\$ 2,365,502	\$ 2,245,555

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	_	STIMATED 2023-2024		STIMATED 2024-2025
72220	SPECIAL EDUCATION PROGRAM		107.000		444.047	•	440.040
72220 105	Supervisor/Director	\$	137,320	\$	141,847	\$	142,616
72220 117	Career Ladder Program		5,000		5,000		5,000
72220 124	Psychological Personnel		67,165		81,012		130,025
72220 131	Medical Personnel		105,629		111,051		115,942
72220 135	Assessment Personnel		64,984		67,939		68,993
72220 161	Secretary(s)		35,836		35,836		36,000
72220 189	Other Salaries and Wages		63,118		65,037		65,438
72220 196	In Service Training		2,000		1,900		2,000
72220 201	Social Security		27,628		29,895		35,093
72220 204	Pensions		41,198		35,909		37,503
72220 206	Life Insurance		1,109		1,109		971
72220 207	Medical Insurance		76,601		80,727		83,877
72220 212	Medicare	-	6,461	_	6,992	_	8,208
	TOTAL SPECIAL EDUCATION PROGRAM	\$_	634,049	\$_	664,254	\$	731,666
72230	VOCATIONAL EDUCATION PROGRAM						
72230 105	Supervisor/Director	\$	82,152	\$	86.045	\$	89,849
72230 103	Other Salaries & Wages	Ψ	02,102	Ψ	89,017	•	9,600
72230 109	Social Security		4,960		10,511		6,166
	•		7,139		9,177		6,325
	Pensions		144		288		146
72230 206	Life Insurance				12,786		8,129
72230 207	Medical Insurance		6,112		2,458		1,442
72230 212	Medicare		1,160				
72230 355	Travel		0		0 500		1,500
72230 499	Other Supplies & Materials		0		500		0
72230 524	In-Service/Staff Development		245		629		500
72230 790	Other Equipment	-	0	_	3,313	_	0
	TOTAL VOCATIONAL EDUCATION PROGRAM	\$	101,912	\$_	214,724	\$_	123,657
72250	EDUCATION TECHNOLOGY						
72250 105	Supervisor	\$	81,953	\$	84,654	\$	85,302
72250 189	Other Salaries and Wages	•	333,623		370,146		383,716
72250 201	Social Security		24,516		26,879		29,079
72250 204	Pensions		30,204		34,757		33,637
72250 206	Life Insurance		1,354		1,440		1,170
72250 207	Medical Insurance		49,057		52,606		60,502
72250 207	Medicare		5,734		6 286		6,801
72250 212	Retirement-Hybrid Stabilization		2,461		3,142		3,500
72250 217	Communications		5,007		5,040		5,500
72250 307	Consultants		12,000		12,000		12,000
72250 306	Maintenance \$ Repair Services - Equipment		37,400		39,600		39,600
72250 350	• • • • • • • • • • • • • • • • • • • •		172,621		167,994		217,140
			1,947		2,258		3,000
			79,537		118,982		192,000
72250 399 72250 435			472		308		500
	• •		5,691		8,105		8,000
72250 470	<del>-</del>		18,046		21,721		163,000
72250 471	Software		.0,040				. 55,555

ACCOU NUMBE		DESCRIPTION	ACTUAL 2022-2023		STIMATED 2023-2024		STIMATED 2024-2025
=0050		EDUCATION TEQUNOLOGY ( )					
72250	400	EDUCATION TECHNOLOGY (cont.)	2,664		3,277		3,000
72250	499	Other Supplies and Materials	5,910		5,020		8,000
72250	524	In-Service/Staff Development	2,066		2,288		2,300
72250 72250	599 790	Other Charges	2,000 80,981		487,882		263,000
12230	790	Other Equipment	00,301	_	407,002		200,000
		TOTAL EDUCATION TECHNOLOGY PROGRAM	\$ 953,244	\$_	1,454,385	\$_	1,520,747
72310		BOARD OF EDUCATION					
72310	118	Secretary to Board	\$ 1,600	\$	1,750	\$	2,200
72310	189	Other Salaries and Wages	10,600		11,500		15,000
72310	201	Social Security	739		904		1,067
72310	204	Pensions	411		747		1,248
72310	206	Life Insurance	18,370		18,038		24,000
72310	207	Medical Insurance	479,224		496,000		490,000
72310	210	Unemployment Compensation	16,753		10,716		12,420
72310	212	Medicare	176		211		250
72310	217	Retirement - Hybrid Stabilization	12		16		300
72310	305	Audit Services	29,500		29,500		32,000
72310	320	Dues and Memberships	19,883		20,015		20,030
72310	331	Legal Services	27,905		40,000		50,000
72310	399	Other Contracted Services	2,000		9,540		9,540
72310	499	Other Supplies & Materials	76		0		300
72310	506	Liability Insurance	469,332		588,914		610,850
72310	510	Trustee Commissions	246,069		225,000		275,000
72310	513	Workers' Compensation Insurance	345,158		350,289		375,000
72310	524	In-Service/Staff Development	14,645		17,000		23,000
72310	599	Other Charges	1,312_		2,839	_	3,500
		TOTAL BOARD OF EDUCATION	\$1,683,765	\$_	1,822,979	\$_	1,945,705
72320		OFFICE OF THE SUPERINTENDENT					
72320	101	County Official/Administrative Officer	\$ 125,000	\$	126,667	\$	135,000
72320	117	Career Ladder (includes Director's CEO Supplement)	1,000	•	1,000	Ť	0
72320	161	Secretary(s)	82,670		82,100		84,100
72320	189	Other Salaries and Wages	18,905		18,818		26,200
72320	201	Social Security	13,445		13,471		15,209
72320		Pensions	16,340		16,570		16,685
72320	206	Life Insurance	435		432		351
72320	207	Medical Insurance	24,183		22,817		23,393
72320	212	Medicare	3,145		3,150		3,557
72320	217	Retirement-Hybrid Stabilization	1,505		1,727		2,000
72320	307	Communication	109,939		119,478		110,508
72320	348	Postal Charges	6,200		7,000		7,000
72320		Travel	1,669		2,220		4,000
72320	399	Other Contracted Services	15,443		15,204		16,600
72320		Office Supplies	3,746		5,201		000,8
72320		Other Supplies and Materials	1,039		675		2,000
72320		In-Service/Staff Development	9,206		9,493		12,000
72320		Other Charges	2,142		7,041	_	6,500
		TOTAL OFFICE OF THE SUPERINTENDENT	\$ 436,012	\$_	453,064	\$	473,103

ACCOU NUMBE		DESCRIPTION	ACTUA 2022-20			STIMATED 023-2024		STIMATED 2024-2025
70440		OFFICE OF THE PRINCIPAL						
72410	404	• • • • • • • • • • • • • • • • • • • •	\$ 1,331,2	36	\$	1,371,436	\$	1,376,124
72410	104	Principal(s)	5.0		*	6,000	•	6,000
72410	117	Career Ladder Program Career Ladder Extended Contracts	<b>5</b> ,5	0		6,000		6,000
72410	127	2	681,8	_		857,245		1,002,865
72410	139	Assistant Principal (s)	587,6			605.250		589,800
72410	161	Secretary(s)	355,0			372,799		404,150
72410	189	Other Salaries and Wages	170.4			187,855		209,866
72410	201	Social Security Pensions	245,5			220,647		218,185
72410	204 206		9,8			10,085		8,541
72410		Life Insurance	630,8			664,626		682,146
72410	207	Medical Insurance	39,8			43,933		49.081
72410	212	Medicare	5,7			5,443		5,500
72410	217	Retirement-Hybrid Stabilization	5,7	0		700		0,000
72410	355	Travel				700	-	
		TOTAL OFFICE OF THE PRINCIPAL	\$ <u>4,062,9</u>	51	\$_	4,352,019	\$_	4,558,258
72510		FISCAL SERVICES						
72510	105	Supervisor/Director	\$ 77,7	99	\$	82,040	\$	84,090
72510	119	Accountants/Bookkeepers	210,8	71		231,200		232,500
72510	161	Secretary(s)	32,7	′10		21,937		31,600
72510	201	Social Security	18,3	327		19,042		21,588
72510	204	Pensions	22,4	97		22,943		24,335
72510	206	Life Insurance	(	950		965		819
72510	207	Medical Insurance	59,5	94		62,817		69,539
72510	212	Employer Medicare	4.2	286		4,453		5,049
72510	217	Retirement - Hybrid Stabilization	•	0		127		650
72510	355	Travel		25		49		300
72510	399	Other Contracted Services	27,	555		30,228		34,612
72510	435	Office Supplies	Ţ	311		2,270		2,000
72510	524	In Service/Staff Development	1,3	301		2,156		3,000
72510	599	Other Charges	·	54		0		75
72510	790	Other Equipment	5,	172	_	843	_	5,000
		TOTAL FISCAL SERVICES	\$461,	952	\$_	481,070	\$_	515,157
72520		HUMAN SERVICES/PERSONNEL						
72520	105	Supervisor/Director	\$ 92,		\$	94,900	\$	95,077
72520		Secretary(s)	36,	600		39,100		39,600
72520		Social Security	7,	840		8,145		8,350
72520		Pensions	10,	587		9,200		8,819
72520		Life Insurance		288		288		234
72520		Medical Insurance		112		6,393		6,503
72520		Employer Medicare	1,	834		1,905		1,953
72520		Advertising		394		749		750
72520			1,	349		1,421		1,400
72520		Other Contracted Services	9,	747		10,247		12,800
72520			1,	161		528		1,000
72520				893		1,362		1,000
72520			1,	790		2,649		4,000
72520		•	8	970		10,012	-	12,042
		TOTAL HUMAN SERVICES/PERSONNEL	\$179	918	\$_	186,899	\$	193,528

ACCOU NUMBE		DESCRIPTION		ACTUAL 2022-2023		STIMATED 2023-2024	-	ESTIMATED 2024-2025
72610		OPERATION OF PLANT	_			4 407 000	•	4 000 000
72610	166	Custodial Personnel	\$	1,252,742	\$	1,487,003	\$	1,689,688
72610	189	Other Salaries & Wages		81,721		6,565		40,000
72610	201	Social Security		75,767		85,028		107,240
72610	204	Pensions		94,865		105,098		126,192
72610	206	Life Insurance		7,570		7,328		6,318
72610	207	Medical Insurance		288,022		312,621		292,854
72610	212	Medicare		17,720		19,886		25,080
72610	217	Retirement-Hybrid Stabilization		5,950		7,968		8,200
72610	399	Other Contracted Services		363,537		233,396		519,556
72610	410	Custodial Supplies		131,276		132,308		135,000
72610	415	Electricity		1,437,232		1,489,711		1,460,000
72610	434	Natural Gas		221,620		225,920		360,000
72610	454	Water and Sewer		163,962		176,683		175,000
72610		In service/Staff Development		960		2,037		2,000
72610	599	Other Charges		440		740		1,500
72610	720	Plant Operation Equipment		16,751		18,766		40,000
72610	799	Other Equipment		59,311	_	6,324	-	0
		TOTAL OPERATION OF PLANT	\$	4,219,446	\$_	4,317,382	\$_	4,988,628
72620		MAINTENANCE OF PLANT						
72620	105	Supervisor/Director	\$	71,704	\$	68,776	\$	77,843
72620	161	Secretary(s)		33,997		29,500		30,600
72620	167	Maintenance Personnel		792,465		891,536		894,720
72620	189	Other Salaries & Wages		0		75,456		78,860
72620	201	Social Security		52,074		61,796		67,085
72620	204	Pensions		64,168		76,691		77,229
72620	206	Life Insurance		3,010		3,154		2,457
72620	207	Medical Insurance		143,191		168,520		159,399
72620	212	Medicare		12,179		14,452		15,689
72620	217	Retirement-Hybrid Stabilization		2,847		4,860		5,000
72620		Communications		10,696		9,468		10,000
72620	335	Maintenance and Repair Services - Building		126,863		166,512		175,000
72620	336	Maintenance and Repair Services - Equipment		9,112		9,032		12,000
72620	355	Travel		700		987		0
72620		Other Contracted Services		218,028		291,915		179,000
72620		Office Supplies		483		1,502		4,500
72620		Other Supplies and Materials		242,414		314,271		325,000
72620		In Service/Staff Development		540		96		3,000
72620		Other Charges		56		0		1,000
72620		Administration Equipment		103,840		10,080		4,000
72620		Maintenance Equipment		172,201		129,099		190,000
72620	790	Other Equipment		0		10,106	-	0
		TOTAL MAINTENANCE OF PLANT	\$	2,060,568	<b>.</b> \$_	2,337,809	\$	2,312,382

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2022-2023	ESTIMATED 2023-2024		STIMATED 024-2025
72710	TRANSPORTATION				
72710 72710 146	Bus Drivers	\$ 59,934	\$ 53,690	\$	0
72710 140	Other Salaries & Wages	23,060	15,720	Ψ	28,000
72710 109	Social Security	4,702	4,246		1,736
72710 201	Pensions	5,583	5,957		2,410
72710 212	Medicare	1,176	993		406
72710 217	Retirement-Hybrid Stabilization	315	823		110
72710 313	Contracts with Parents	8,345	4,223		10,000
72710 412	Diesel Fuel	0	15,000		0
72710 425	Gasoline	14,697	0		3,600
72710 450	Tires and Tubes	. 0	29,932		. 0
72710 729	Transportation Equipment	0	62,656		0
	TOTAL TRANSPORTATION	\$ <u>117,812</u>	\$ 193,240	\$	46,262
	TOTAL SUPPORT SERVICES EXPENDITURES	\$ <u>21,402,100</u>	\$ 23,416,437	\$_2	4,612,223
73000 73100	OPERATION OF NON-INSTRUCTIONAL SERVICES FOOD SERVICE				
73100 165	Cafeteria Personnel	\$ 17,092	\$ 17,904	\$	0
73100 201	Social Security	1,034	1,110		0
73100 204	Pensions	1,263	1,611		0
73100 212	Employer Medicare	242	260		0
73100 217	Retirement-Hybrid Stabilization	0	289	_	0
	TOTAL FOOD SERVICE	\$19,631	\$ 21,174	\$_	0
73300	COMMUNITY SERVICES				
73300 189	Other Salaries & Wages	\$ 59,492	\$ 60,741	\$	69,319
73300 201	Social Security	3,165	3,260	*	4,298
73300 204	Pensions	4,164	4,252		4,852
73300 206	Life Insurance	216	216		176
73300 207	Medical Insurance	18,490	14,587		14,820
73300 212	Employer Medicare	740	762		1,005
73300 307	Communications	451	458		500
73300 355	Travel	1,825	1,707		1,700
73300 399	Other Contracted Services	0	881		1,322
73300 499	Other Supplies and Materials	11,001	10,424		9,278
73300 524	In Service/Staff Development	339	1,270		1,500
	TOTAL COMMUNITY SERVICES	\$99,883	\$98,558	. \$_	108,770
73400	EARLY CHILDHOOD EDUCATION				
73400 116	Teachers	\$ 190,562	\$ 200,831	\$	212,815
73400 162	Clerical Personnel	13,363			12,100
73400 163	Educational Assistants	53,158			66,400
73400 189	Other Salaries and Wages	2,000			23,745
73400 201	Social Security	14,258			19,534
73400 204	Pensions	20,965			19,794
73400 206	Life Insurance	1,210	1,186		1,030
73400 207	Medical Insurance	74,881	62,412		69,062

ACCOUN'		DESCRIPTION	ACTUAL 2022-2023	ESTIMATED 2023-2024	ESTIMATED 2024-2025
73400 2 73400 4 73400 5	12 17 29 24 22	EARLY CHILDHOOD EDUCATION (cont.) Employer Medicare Retirement-Hybrid Stabilization Instructional Supplies and Materials In Service/Staff Development Instructional Equipment	\$ 3,334 1,416 10,154 62 499	\$ 3,642 1,430 12,526 592 0	\$ 4,568 2,000 0 0
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		TOTAL EARLY CHILDHOOD EDUCATION	\$ 385,862	\$ 397,453	\$431,048_
		TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$505,376_	\$ 517,185	\$539,818_
76100 3 76100 7	04 99 07 11	CAPITAL OUTLAY REGULAR CAPITAL OUTLAY Architects Other Contracted Services Building Improvements Furniture & Fixtures  TOTAL REGULAR CAPITAL OUTLAY	\$ 0 446 48,500 0 \$ 48,946	\$ 72,750 17,124 596,459 4,726 \$ 618,309	\$ 0 0 9,472 0 \$ 9,472
		TOTAL CAPITAL OUTLAY	\$ 48,946	\$ 618,309	\$ 9,472
80000 82300 82330 6	320	DEBT SERVICE OTHER DEBT SERVICE Debt Service Contribution to Primary Government TOTAL OTHER DEBT SERVICE TOTAL DEBT SERVICE Total Estimated Expenditures	\$ 687,642 \$ 687,642 \$ 687,642 \$ 59,347,537	\$ 685,307 \$ 685,307 \$ 685,307 \$ 64,985,260	\$ 726,933 \$ 726,933 \$ 726,933 \$ 66,877,215
99000 99100		ESTIMATED OTHER USES TRANSFERS OUT	Ψ <u>33,347,337</u>	Ψ_04,300,200	<u> </u>
	90	Transfers to Other Funds	\$10,159_	\$511,738_	\$0
		TOTAL TRANSFERS OUT	\$ 10,159	\$511,738_	\$0
		TOTAL OTHER USES	\$ 10,159	\$511,738_	\$0_
		Total Estimated Expenditures & Other Uses	\$ 59,357,696	\$ 65,496,998	\$ 66,877,215
		Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses	\$ 244,479 8,919,727	\$ 393,209 9,164,206	\$ (4,601,563) 9,557,415
		Estimated Beginning Fund Balance - July 1 Audit and void purchase order adjustments Less: Restricted, Committed, or Assigned Funds set aside for Specific Purposes - June 30	(120,919)	(198,373)	(146,726)
		Estimated Ending Unassigned Fund Balance - June 30	\$ 9,043,287	\$ 9,359,042	\$_4,809,126

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	1	ESTIMATED 2023-2024		ESTIMATED 2024-2025		
	Estimated Revenues								
43000	CHARGES FOR CURRENT SERVICES								
43500	EDUCATION CHARGES								
43521	Lunch Payments - Children	\$	551,468	\$	365,956	\$	200,000		
43522	Lunch Payments - Adults		59,645		63,462		60,000		
43523	Income from Breakfast		65,393		50,477		20,000		
43525	A La Carte Sales		26,098		28,742		50,000		
43990	Other Charges for Services		198,665	-	157,026	_	125,000		
	TOTAL CHARGES FOR CURRENT SERVICES	\$	901,269	\$_	665,663	\$_	455,000		
44000	OTHER LOCAL REVENUES								
44100	RECURRING ITEMS								
<del>44</del> 110	Investment Income	\$	36,899	\$	89,445	\$	5,000		
<del>44</del> 170	Miscellaneous Refunds		12		0		0		
44180	Expenditure Credits		0		0		0		
44500	NONRECURRING ITEMS						_		
44530	Sale of Equipment		328		98		0		
44570	Contributions & Gifts		24,896		0		0		
	TOTAL OTHER LOCAL REVENUES	\$	62,135	\$_	89,543	\$_	5,000		
46000	STATE OF TENNESSEE								
46500	STATE EDUCATION FUNDS								
46520	School Food Service	\$	33,862	\$_	31,979	\$_	32,000		
	TOTAL STATE OF TENNESSEE	\$	33,862	\$_	31,979	\$_	32,000		
47000	FEDERAL GOVERNMENT								
47100	FEDERAL THROUGH STATE								
47111	USDA School Lunch Program	\$		\$	2,522,112	\$	3,450,000		
47112	USDA - Commodities		281,914		319,627		320,046		
47113	Breakfast		824,287		887,342		1,200,000		
47114	USDA - Other		405,605		312,433 70,000		5,000		
47115	USDA Food Service Equipment Grant		0		70,000		0		
	TOTAL FEDERAL GOVERNMENT	\$	3,884,370	. \$	4,111,514	\$_	4,975,046		
	Total Estimated Revenues	\$	4,881,636	\$	4,898,699	\$	5,467,046		
49000	ESTIMATED OTHER SOURCES								
49700	Insurance Recovery	\$		\$		\$	0		
49800	Transfers In		10,159		11,110	-	0_		
	Total Estimated Revenues & Other Sources	\$	4,891,795	. \$	4,909,809	. \$_	5,467,046		

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2022-2023	ESTIMATED 2023-2024	ESTIMATED 2024-2025
	Estimated Expenditures			
73000	SUPPORT SERVICES			
73100	FOOD SERVICES			
73100 105	Supervisor/Director	\$ 71,704	\$ 75,619	\$ 78,860
73100 119	Accountants/Bookkeepers	34,099	36,400	37,300
73100 162	Clerical Personnel	66,442	65,230	64,160
73100 165	Cafeteria Personnel	1,201,218	1,357,768	1,600,000
73100 189	Other Salaries/Wages	31,746	39,900	60,000
73100 201	Social Security	73,399	83,457	114,100
73100 204	Pensions	100,007	110,873	138,369
73100 206	Life Insurance	12,034	12,411	10,413
73100 207	Medical Insurance	550,818	568,111	650,000
73100 212	Employer Medicare	17,193	19,518	26,685
73100 217	Retirement-Hybrid Stabilization	887	1,730	2,500
73100 307	Communication	1,800	1,800	1,800
73100 336	Maintenance and Repair Services - Equipment	59,687	46,190	80,000
73100 355	Travel	1,987	2,804	4,000
73100 399	Other Contracted Services	281,687	254,484	340,000
73100 421	Food Preparation Supplies	185,516	190,613	325,000
73100 422	Food Supplies	1,404,537	1,567,692	1,900,000
73100 435	Office Supplies	1,589	1,199	2,000
73100 451	Uniforms	4,851	4,813	6,450
73100 469	USDA - Commodities	281,914	319,627	320,046
73100 524	In Service/Staff Development	3,748	6,593	10,000
73100 599	Other Charges	0	0	250
73100 710	Food Service Equipment	113,521	101,436	140,000
	TOTAL FOOD SERVICES	\$_4,500,384	\$ 4,868,268	\$ 5,911,933
	Total Estimated Expenditures	\$ 4,500,384	\$_4,868,268	\$5,911,933_
	Excess of Estimated Revenue Over			
	(Under) Estimated Expenditures	\$ 391,411	\$ 41,541	\$ (444,887)
	Estimated Beginning Fund Balance - July 1	4,097,930	4,489,341	4,530,882
	Estimated Ending Fund Balance - June 30	\$4,489,341	\$ 4,530,882	\$ 4,085,995

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	-	ESTIMATED 2023-2024	E	STIMATED 2024-2025
	Estimated Revenues						
40000	LOCAL TAXES						
40100	COUNTY PROPERTY TAXES						
40110	Current Property Tax	\$	3,198,939	\$	4,334,711	\$	3,974,755
40120	Trustee's Collections - Prior Year		87,073		76,047		80,000
40125	Trustee's Collections - Bankruptcy		120		19		0
40130	Circuit/Clerk and Master Collections - Prior Years		70,205		42,528		60,000
40140	Interest and Penalty		13,816		15,334		15,000
40150	Pick-up Taxes		2,514		1,151		3,000
40161	Payment in Lieu of Taxes - TVA		487		485		0
40163	Payment in Lieu of Taxes - Other		27,248		6,145		15,000
40200	COUNTY LOCAL OPTION TAXES						
40240	Wheel Tax		124,556		124,556		120,000
40300	STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	-	7,419	-	11,168	_	4,000
	TOTAL LOCAL TAXES	\$_	3,532,377	\$_	4,612,144	\$_	4,271,755
43000	CHARGES FOR CURRENT SERVICES						
43500	EDUCATION CHARGES						
43531	Transportation - Other State Systems	\$	46,074	\$	24,941	\$	0
43570	Receipts from Individual Schools	-	45,387	-	45,387	-	30,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$_	91,461	\$_	70,328	\$_	30,000
44000	OTHER LOCAL REVENUES						
44100	RECURRING ITEMS						
44145	Sale of Recycled Materials	\$	37,102	\$	2,446	\$	0
44170	Miscellaneous Refunds		9,676		9,227		5,000
44500	NONCURRING ITEMS		•				5.000
44530	Sale of Equipment		0		0		5,000
44560	Damages Recovered from Individuals		85		100		0
44570	Contributions and Gifts	-	61,261	-	1,500	-	0
	TOTAL OTHER LOCAL REVENUE	\$	108,124	\$_	13,273	\$_	10,000
	Total Estimated Revenues ESTIMATED OTHER SOURCES	\$	3,731,962	\$	4,695,745	\$	4,311,755
49700	Insurance Recovery		82,089		173,967		0
49800	Transfers in	-	02,003	_	0	_	<u> </u>
	Total Estimated Revenues and Other Sources	\$	3,814,051	\$_	4,869,712	\$_	4,311,755

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	-	ESTIMATED 2023-2024		STIMATED 2024-2025
	Estimated Expenditures						
	BOARD OF EDUCATION						
72310 510	Trustee's Commissions	\$	67,267	\$_	96,000	\$_	80,000
	TOTAL BOARD OF EDUCATION	\$_	67,267	\$_	96,000	\$_	80,000
72710	TRANSPORTATION						
72710 105	Supervisor/Director	\$	71,704	\$	75,526	\$	83,329
72710 142	Mechanic(s)		302,311		309,593		352,720
72710 146	Bus Drivers		1,486,012		1,494,872		1,580,619
72710 162	Clerical Personnel		65,259		68,198		80,400
72710 189	Other Salaries & Wages		158,746		204,957		253,296
72710 201	Social Security		115,687		121,175		131,241
72710 204	Pensions		142,983		144,969		143,051
72710 206	Life Insurance		10,327		8,582		8,892
72710 207	Medical Insurance		297,847		333,601		423,159
72710 212	Medicare		28,438		30,221		32,295
72710 217	Retirement-Hybrid Stabilization		6,917		7,596		7,500
72710 307	Communication		1,430		1,438		2,000
72710 313	Contracts with Parents		0		7,000		0
72710 338	Maintenance and Repair Service-Vehicles		36,317		62,289		40,000
72710 340	Medical and Dental Services		5,676		4,530		10,000
72710 355	Travel		0		200		1,000
72710 399	Other Contracted Services		28,930		93,853		15,000
72710 425	Gasoline		598,740		550,000		575,000
72710 433	Lubricants		8,339		9,578		10,000
72710 435	Office Supplies		0		6,284		20,000
72710 442	Propane Gas		20,301		41,646		60,000
72710 450	Tires and Tubes		69,904		65,000		80,000
72710 453	Vehicle Parts		232,789		231,183		210,000
72710 499	Other Supplies and Materials		4.440		4,266		6,000
72710 524	In-Service/Staff Development		2,706		2,292		3,000
72710 599	Other Charges		58,397		64,578		60,000
72710 701	Administration Equipment		0		1,079		2,000
72710 729	Transportation Equipment	_	205,934	-	484,628	_	400,000
	TOTAL TRANSPORTATION	\$	3,960,134	\$_	4,429,134	\$_	4,590,502
	Total Estimated Expenditures	\$_	4,027,401	\$	4,525,134	\$_	4,670,502
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$	(213,350)	\$	344,578	\$	(358,747)
	Estimated Beginning Fund Balance - July 1 Audit Adjustments	_	493,753 0		280,403 0	_	624,981 0
	Estimated Ending Fund Balance - June 30	\$_	280,403	\$	624,981	\$_	266,234

# June 24, 2024 CC Meeting

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023		ESTIMATED 2023-2024		STIMATED 2024-2025
	Estimated Revenues						
40000	LOCAL TAXES						
40100	COUNTY PROPERTY TAXES			_		_	707.000
40110	Current Property Tax (6.28 cents for 22-23FY thru 24-25FY, 4.28 cents for 21-22FY)	\$	809,095	\$	770,000	\$	767,809
40120	Trustee's Collections-Prior Year		14,495		18,803		14,250
40125	Trustee's Collections - Bankruptcy		40		40		25
40130	Circuit/Clerk and Master Collections-Prior Years		14,319		8,500		10,000
40140	Interest and Penalty		2,763		3,730		2,500
40150	Pick-up Taxes		888		450		550
40161	Payments in Lieu of Taxes-T.V.A.		124		123		100
40163 40200	Payments in Lieu of Taxes-Other COUNTY LOCAL OPTION TAXES		6,928		2,000		3,500
40266 40300	Litigation Taxes - Jail, Workhouse or Courthouse STATUTORY LOCAL TAXES		89,458		78,424		77,500
40320	Bank Excise Tax	_	1,887	_	2,003	_	1,500
	TOTAL LOCAL TAXES	\$_	939,997	\$_	884,073	\$_	877,734
44000	OTHER LOCAL REVENUES						
44100	RECURRING ITEMS						
44110	Investment Income	\$_	142,342	. \$_	209,023	\$_	50,000
	TOTAL OTHER LOCAL REVENUES	\$_	142,342	\$_	209,023	\$_	50,000
	Total Estimated Revenues	\$_	1,082,339	\$_	1,093,096	\$_	927,734
49000	ESTIMATED OTHER SOURCES						

June 24, 2024 CC Meeting

ACCOUNT NUMBER	DESCRIPTION			ESTIMATED 2023-2024			
	Estimated Expenditures						
82100 82110	PRINCIPAL ON DEBT GENERAL GOVERNMENT						
82110 601	Principal on Bonds	\$_	965,766	\$_	971,419	<b>\$</b> _	991,540
	TOTAL PRINCIPAL - GENERAL GOVERNMENT	\$_	965,766	\$_	971,419	\$_	991,540
82200 82210	INTEREST ON DEBT GENERAL GOVERNMENT						
82210 603	Interest on Bonds	\$_	234,502	\$_	210,098	\$_	185,578
	TOTAL INTEREST - GENERAL GOVERNMENT	\$_	234,502	\$_	210,098	\$_	185,578
82300 82310	OTHER DEBT SERVICE GENERAL GOVERNMENT						
82310 325	Fiscal Agent Charges	\$	620	\$	1,300	\$	1,300
82310 510	Trustee's Commission		18,921		20,000		21,000
82310 699	Other Debt Service (Costs for Annual Continuing Disclosure Statements)	-	375_	-	389	_	600
	TOTAL OTHER DEBT SERVICE - GENERAL GOVERNMENT	\$_	19,916	\$_	21,689	\$_	22,900
	Total Estimated Expenditures	\$_	1,220,184	\$_	1,203,206	\$_	1,200,018
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$	(137,845)	\$	(110,110)	\$	(272,284)
	Estimated Beginning Fund Balance - July 1	_	1,705,001	_	1,567,156	-	1,457,046
	Estimated Ending Fund Balance - June 30	\$_	1,567,156	\$_	1,457,046	\$_	1,184,762

HAWKINS COUNTY, TENNESSEE SPECIAL DEBT SERVICE FUND (HIGHWAY, # 154) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUNT NUMBER	DESCRIPTION	ACTU 2022-2		ESTIMATED 2023-2024		STIMATED 2024-2025
	Estimated Revenues					
40000 40200 40240	LOCAL TAXES COUNTY LOCAL OPTION TAXES Wheel Tax	\$369	,880\$	348,750	\$	345,000
	TOTAL LOCAL TAXES	\$ 369	<u>,880</u> \$	348,750	\$	345,000
	Total Estimated Revenues	\$369	,880_ \$_	348,750	\$	345,000
	Estimated Expenditures					
82100 82120 82120 601	PRINCIPAL ON DEBT HIGHWAYS AND STREETS Principal on Bonds	\$ 396	,752 \$	419,302	\$	445,982
	TOTAL PRINCIPAL - HIGHWAYS AND STREETS	\$396	,752 \$_	419,302	\$	445,982
82200 82220 82220 603	INTEREST ON DEBT HIGHWAYS AND STREETS Interest on Bonds	\$ <u>63</u>	,102_ \$	43,264	\$	22,300
	TOTAL INTEREST - HIGHWAYS AND STREETS	\$ <u>63</u>	,102 \$_	43,264	\$_	22,300
82300 82320 82320 325	OTHER DEBT SERVICE HIGHWAYS AND STREETS Fiscal Agent Charges	\$	37 \$	75	\$	120
82320 510 82320 699	Trustee's Commission Other Debt Service	3	5,681 50	3,800 65		4,500 100
	TOTAL OTHER DEBT SERVICE - HIGHWAYS AND STREETS	\$	3,768 <u>\$</u>	3,940	\$_	4,720
	Total Estimated Expenditures	\$463	3,622 \$_	466,506	\$_	473,002
	Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures	\$ (93	3,742) \$	(117,756)	\$	(128,002)
	Estimated Beginning Fund Balance - July 1	599	9,464	505,722	<u></u>	387,966
	Estimated Ending Fund Balance - June 30	\$50	5,722 \$_	387,966	\$	259,964

# June 24, 2024 CC Meeting

HAWKINS COUNTY, TENNESSEE EDUCATION DEBT SERVICE FUND (#156) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023		ESTIMATED 2023-2024	-	2024-2025
	Estimated Revenues						
40000 40100	LOCAL TAXES COUNTY PROPERTY TAXES						
40110	Current Property Tax (24.82 cents for 21-22FY thru 24-25FY, 29 Cents for 20-21FY)	\$	3,197,654	\$	3,067,306	\$	3,034,556
40120	Trustee's Collections - Prior Year		84,058		70,842		65,000
40125	Trustee's Collections - Bankruptcy		148		100		25
40130	Circuit/Clerk and Master Collections - Prior Years		81,690		52,699		60,000
40140	Interest and Penalty		14,728		14,740		13,000
40150	Pick-up Taxes		3,634		2,000		2,000
40161 40163	Payments in Lieu of Taxes - T.V.A. Payments in Lieu of Taxes - Other		489 27,380		488 8,000		475 15,000
40200	COUNTY LOCAL OPTION TAXES		27,360		0,000		15,000
40240	Wheel Tax		369,880		348,750		345,000
40300	STATUTORY LOCAL TAXES		303,000		040,700		343,000
40320	Bank Excise Tax		7,455		7,917		7,000
		_		_	<del></del>	_	
	TOTAL LOCAL TAXES	\$_	3,787,116	\$_	3,572,842	\$_	3,542,056
44000	OTHER LOCAL REVENUES						
44000 44110	OTHER LOCAL REVENUES	•	777 004	•	1 254 047	•	250.000
44110 44110	Investment Income (from monthly Trustee Reports) Investment Income (from State on QSCB Issues)	\$	777,621	\$	1,351,917	\$	350,000
44170	Miscellaneous Refunds (from Regions Bank)		37,721 0		37,831 0		38,000 0
44170	Wiscendifiedus Relutius (Ifotti Regions Balik)	_		_		_	
	TOTAL OTHER LOCAL REVENUES	\$	815,342	s	1,389,748	\$	388,000
	TOTAL OTTER EGOVE REVERSES	<b>v</b> _	010,042	Ψ_	1,000,140	Ψ	300,000
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS						
48100	OTHER GOVERNMENTS						
48130	Contributions (From General Purpose School Fund)	\$	687,642	\$	680,000	\$	685,000
						. –	
	TOTAL OTHER GOVERNMENTS	\$	687,642	\$_	680,000	\$_	685,000
	Total Satimated Bayanyas	ø	E 200 400	•	E C42 E00	•	4 C4E 0EC
49000	Total Estimated Revenues ESTIMATED OTHER SOURCES (NON-REVENUE)	\$	5,290,100	\$	5,642,590	\$	4,615,056
49800	Transfers In (From Gen. Fund for Interest Payments/2010 QSCB Issue)		106,657		107,512		106,657
45000	Transiers in (From Gen. Fund for interest Payments/2010 Q30D ISSUE)	_	100,037	_	107,012	_	100,007
	Total Estimated Revenues and Other Sources	\$	5,396,757	\$	5,750,102	\$	4,721,713
	The Thirtee Notoliado alla Otiloi Odalodo	▼	3,000,00	*-	3,,00,,02	*-	.,,0

# June 24, 2024 CC Meeting

#### HAWKINS COUNTY, TENNESSEE EDUCATION DEBT SERVICE FUND (#156) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 2022-2023	_	ESTIMATED 2023-2024	_	ESTIMATED 2024-2025
	Estimated Expenditures						
82100 82130	PRINCIPAL ON DEBT EDUCATION						
82130 601 82130 612	Principal on Bonds Principal on Other Loans	\$ _	2,312,482 650,520	\$	2,304,279 652,344	\$_	2,297,480 654,158
	TOTAL PRINCIPAL - EDUCATION	\$_	2,963,002	\$_	2,956,623	\$_	2,951,638
82200 82230	INTEREST ON DEBT EDUCATION						
82230 603 82230 613	Interest on Bonds Interest on Other Loans	\$	1,187,984 176,995	\$	1,119,276 175,092	\$_	1,050,362 174,928
	TOTAL INTEREST - EDUCATION	\$_	1,364,979	\$_	1,294,368	\$_	1,225,290
82300	OTHER DEBT SERVICE						
82330 82330 325 82330 510 82330 699	EDUCATION Fiscal Agent Charges Trustee's Commission Other Debt Service (Services for filing Continuing Disclosure Information)	\$	6,386 78,593 2,075	\$	6,800 82,000 2,072	\$	7,000 88,000 2,400
02330 099	Other Debt Service (Services for filing Continuing Disclosure Information)  TOTAL OTHER DEBT SERVICE - EDUCATION	- \$	87,054	- \$	90,872	_ S	97,400
	Total Estimated Expenditures	\$_ \$	4,415,035	\$_ \$_	4,341,863	\$_ \$_	4,274,328
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$	981,722	\$	1,408,239	\$	447,385
	Estimated Beginning Fund Balance - July 1	_	9,283,515	_	10,265,237		11,673,476
	Estimated Ending Fund Balance - June 30	\$_	10,265,237	\$_	11,673,476	\$_	12,120,861

HAWKINS COUNTY, TENNESSEE GENERAL CAPITAL PROJECTS FUND (#171) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUNT NUMBER	DESCRIPTION		ACTUAL 022-2023	_	STIMATED 2023-2024		STIMATED 2024-2025
	Estimated Revenues						
40000	LOCAL TAXES						
40100	COUNTY PROPERTY TAXES						
40110	Current Property Tax (4.29 Cents for 24-25FY, 2.29 cents 22-23FY and 23-24FY, 4.29 cents 21-22FY, 5 cents of the tax rate 20-21FY)	\$	295,010	\$	280,306	\$	524,506
40120	Trustee's Collections-Prior Year		14,529		7,000		7,500
40125	Trustee's Collections - Bankruptcy		1		2		0
40130	Circuit/Clerk and Master Collections-Prior Years		13,851		8,500		7,500
40140	Interest and Penalty		2,324		1,500		1,750
40150	Pick-up Taxes		337		200		150
40161	Payments in Lieu of Taxes-T.V.A.		45		45		45
40163	Payments in Lieu of Taxes-Other		2,526		570		1,000
40270	Local Option Sales Tax(Solid Waste Capped at 1.8mil, excess to Fd171)		0		170,000		150,000
40300	STATUTORY LOCAL TAXES		·		,		
40320	Bank Excise Tax		688	_	730	_	750
	TOTAL LOCAL TAXES	\$_	329,311		468,853	\$_	693,201
46800	OTHER STATE REVENUES						
46980	Other State Grants (Clay-Kenner House)	\$	0	\$_	0	\$_	300,000
	TOTAL STATE REVENEUS	\$	0	\$	0	\$_	300,000
47000 47100 47180 47180	FEDERAL GOVERNMENT FEDERAL THROUGH STATE Community Development (Food Insecurities Grant) Community Development (Radio Project)	\$	0	\$	0 11,398	\$	500,000 0
47401	American Rescue Plan Act Grant #1(Health Dept.)		0		0		337,500
41401	American resource tan not ordina in the load of the	_		_		_	
	TOTAL FEDERAL THROUGH STATE	\$_	0	\$_	11,398	\$_	837,500
48000 48100	OTHER GOVERNMET AND CITIZENS GROUPS OTHER GOVERNMENTS						
48130	Contributions (Rogersville's Portion of Clay-Kenner House)	\$	0	\$_	0	\$_	64,286
	•			· ·			
	TOTAL OTHER GOVERNMENT AND CITIZENS GROUPS	\$_	0	\$_	0	\$_	64,286
	Total Estimated Revenues	\$_	329,311	\$	480,251	\$_	1,894,987
	ESTIMATED OTHER SOURCES	•					
49800	Transfers In (From Fund 128 ARPA for Health Dept)	_	0	_	0	-	112,500
	Total Estimated Revenues and Other Sources	\$_	329,311	\$_	480,251	\$_	2,007,487

HAWKINS COUNTY, TENNESSEE GENERAL CAPITAL PROJECTS FUND (#171) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUN NUMBER		DESCRIPTION		ACTUAL 2022-2023	-	2023-2024	-	2024-2025
91110 91110	707	Estimated Expenditures GENERAL ADMINISTRATION PROJECTS Building Improvements (Security for Courthouse Annex)  TOTAL GENERAL ADMINISTRATION PROJECTS	\$_ \$_	0	\$_ \$_	55,000 55,000	\$_ \$_	0
	333 707	PUBLIC SAFETY PROJECTS Licenses (for digital radios) Building Improvements(Justice Center Project) TOTAL PUBLIC SAFETY PROJECTS	\$ _ \$_	0 0	\$ - \$_	0 0	\$ - \$_	181,311 500,000 681,311
91140 91140	707	PUBLIC HEALTH AND WELFARE PROJECTS Building Improvements (Health Dept.) TOTAL PUBLIC HEALTH AND WELFARE PROJECTS	\$_ \$_	0	\$_ \$_	37,350 37,350	\$_ \$_	412,650 412,650
91190 3 91190 5 91190 7	321 399 510 707	OTHER GENERAL GOVERNMENT PROJECTS Engineering Services(Clay-Kenner House) Other Contracted Services (Clay-Kenner House) Trustee's Commission Building Improvements(Clay-Kenner House)	\$	0 0 6,233 0	\$	0 0 6,500 0	\$	48,571 21,429 17,000 358,571
91190	791	Other Construction  TOTAL OTHER GENERAL GOVERNMENT PROJECTS	<b>\$</b> _	36,233	\$_	6,500	<b>\$</b> _	445,571
	399 799	CAPITAL PROJECTS DONATED TO OTHER ENTITIES Other Contracted Services (Food Insecurities Grant) Other Capital Outlay (Food Insecurities Grant) TOTAL CAPITAL PROJECTS DONATED TO OTHER ENTITIES	\$ _ \$_	0 0	\$ - \$_	0	\$ - \$_	31,915 468,085 500,000
		Total Estimated Expenditures Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$_ \$	36,233 293,078	\$_	98,850 381,401	\$_ \$	2,039,532
		Estimated Beginning Fund Balance - July 1 Purchase Order Adjustments	_	1,473,905 0		1,766,983 0	_	2,148,384 0
		Estimated Ending Fund Balance - June 30	\$_	1,766,983	-	2,148,384	\$_	2,116,339

HAWKINS COUNTY, TENNESSEE HIGHWAY CAPITAL PROJECTS FUND (#176) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUNT NUMBER	DESCRIPTION	 TUAL 2-2023	 MATED 3-2024		STIMATED 2024-2025
	Estimated Revenues				
40000	LOCAL TAXES				
40100	COUNTY PROPERTY TAXES				
40110	Current Property Tax (8 CENTS - 24-25FY)	\$ 0	\$ 0	\$	978,100
40120	Trustee's Collections-Prior Year	0	0		0
40125	Trustee's Collections - Bankruptcy	0	0		0
40130	Circuit/Clerk and Master Collections-Prior Years	0	0		0
40140	Interest and Penalty	0	0		0
40150	Pick-up Taxes	0	0		0
40161	Payments in Lieu of Taxes-T.V.A.	0	0		0
40163	Payments in Lieu of Taxes-Other	0	0		0
40300	STATUTORY LOCAL TAXES				
40320	Bank Excise Tax	 0	 0	_	0
	TOTAL LOCAL TAXES	\$ 0	 0	\$_	978,100
	Total Estimated Revenues	\$ 0	\$ 0	\$_	978,100

### Estimated Expenditures

91200		HIGHWAY & STREET CAPITAL PROJECTS				
91190	510	Trustee's Commission	\$ 0	\$ 0	\$_	24,000
		TOTAL HIGHWAY & STREET CAPITAL PROJECTS	\$ 0	\$ 0	\$_	24,000
		Total Estimated Expenditures	\$ 0	\$ 0	\$_	24,000
		Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 0	0	\$	954,100
		Estimated Beginning Fund Balance - July 1	0	0		0
		Purchase Order Adjustments	 0	 0	_	0
		Estimated Ending Fund Balance - June 30	\$ 0	0	\$	954,100

### HAWKINS COUNTY, TENNESSEE EDUCATON CAPITAL PROJECTS FUND (#177) STATEMENT OF PROPOSED OPERATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2022-2023	ESTIMATE 2023-2024	
	Estimated Revenues	 		
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	Current Property Tax	\$ •	\$ 1,475,857	\$ 1,090,582
40120	Trustee's Collections - Prior Year	33,178	7,896	40,000
40125	Trustee's Collections - Bankruptcy	3	5	_
40130	Circuit/Clerk and Master Collections - Prior Years	30,282	16,020	·
40140	Interest and Penalty	4,920	2,579	•
40150	Pick-Up Taxes	565	257	•
40161	Payments in Lieu of Taxes - TVA	67	67	
40163	Payments in Lieu of Taxes - Other	3,773	851	6,000
40320	Bank Excise Tax	1,027	3,802	3,500
	TOTAL LOCAL TAXES	\$ 513,057	\$1,507,334	\$_1,175,082
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44540	Sale of Property	\$ 56,000	. \$	\$0
	TOTAL LOCAL TAXES	\$ 56,000	\$	<u> </u>
48000 48100	OTHER GOVERTMENTS AND CITIZENS GROUPS OTHER GOVERNMENTS			
48130	Contributions	\$ 2,000,000	\$	\$0
	TOTAL LOCAL TAXES	\$ 2,000,000	\$	\$0
	Total Estimated Revenues ESTIMATED OTHER SOURCES	\$ 2,569,057	\$ 1,507,334	\$ 1,175,082
49700	Insurance Recovery	\$ 0	\$	<b>\$</b> 0
	Total Estimated Revenues & Other Sources	\$ 2,569,057	\$1,507,334	\$_1,175,082_
91300	Estimated Expenditures EDUCATION CAPITAL PROJECTS			
91300 304	Architects	\$ 126,090	\$ 212,809	\$ 50,000
91300 321	Engineering Services	0	(	15,000
91300 510	Trustees Commission	9,556	33,000	
91300 707	Building Improvements	1,201,025	1,196,710	
91300 730	Vocational Instruction Equipment	0	6,448	
	TOTAL REGULAR CAPITAL OUTLAY	\$ 1,336,671	\$1,448,967	\$ 2,948,544
	TOTAL CAPITAL OUTLAY	\$ 1,336,671	\$ 1,448,967	\$ 2,948,544
	Total Estimated Expenditures	\$ 1,336,671	\$1,448,967	<b>2,948,544</b>
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$	\$ 58,367	\$ (1,773,462)
	Estimated Beginning Fund Balance - July 1	775,964	2,008,350	2,066,717
	Estimated Ending Fund Balance - June 30	\$ 2,008,350	\$_2,066,717	\$ 293,255

# HAWKINS COUNTY, TENNESSEE EMPLOYEE PAYSCALE 1 7/1/2024 - 6/30/2025

Includes 5% COLA for 2024-2025FY Includes 4% COLA for 2023-2024FY

Includes	4% COLA for	r 2023-2024F	Υ								
Pay	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Grade		(0-1 YR)	(1-2 YR)	(2-3 YR)	(3-4 YR)	(4-5 YR)	(5-6 YR)	(6-7 YR)	(7-8 YR)	(8-9 YR)	(9-10 YR)
1	Yearly	24,996.00	24,996.00	24,996.00	24,996.00	24,996.00	24,996.00	24,996.00	24,996.00	24,996.00	24,996.00
	Monthly	2,083.00	2,083.00	2,083.00	2,083.00	2,083.00	2,083.00	2,083.00	2,083.00	2,083.00	2,083.00
	Semi-	1,041.50	1,041.50	1,041.50	1,041.50	1,041.50	1,041.50	1,041.50	1,041.50	1,041.50	1,041.50
	Monthly		1			•	,			·	
	Hourly	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73
2	Yearly	25,996.00	26,154.00	26,314.00	26,473.00	26,632.00	26,791.00	26,949.00	27,109.00	27,267.00	27,427.00
	Monthly	2,166.33	2,179.50	2,192.83	2,206.08	2,219.33	2,232.58	2,245.75	2,259.08	2,272.25	2,285.58
	Semi-	1,083.17	1,089.75	1,096.42	1,103.04	1,109.67	1,116.29	1,122.88	1,129.54	1,136.13	1,142.79
	Monthly	1		·	i i	.	,	ŕ		·	,
	Hourly	14.28	14.37	14.46	14.55	14.63	14.72	14.81	14.90	14.98	15.07
3	Yearly	26,154.00	26,314.00	26,473.00	26,632.00	26,791.00	26,949.00	27,109.00	27,267.00	27,844.00	28,699.00
	Monthly	2,179.50	2,192.83	2,206.08	2,219.33	2,232.58	2,245.75	2,259.08	2,272.25	2,320.33	2,391.58
	Semi-	1,089.75	1,096.42	1,103.04	1,109.67	1,116.29	1,122.88	1,129.54	1,136.13	1,160.17	1,195.79
	Monthly				.,	-,	-,	-,		-,	-,
	Hourly	14.37	14.46	14.55	14.63	14.72	14.81	14.90	14.98	15.30	15.77
4	Yearly	26,314.00	26,473.00	26,632.00	26,791.00	26,949.00	27,764.00	28,719.00	29,673.00	30,606.00	31,561.00
	Monthly	2,192.83	2,206.08	2,219.33	2,232.58	2,245.75	2,313.67	2,393.25	2,472.75	2,550.50	2,630.08
	Semi-	1,096.42	1,103.04	1,109.67	1,116.29	1,122.88	1,156.83	1,196.63	1,236.38	1,275.25	1,315.04
	Monthly	'	,	,	, , , , ,	,	-,	_,,		.,	_,
	Hourly	14.46	14.55	14.63	14.72	14.81	15.25	15.78	16.30	16.82	17.34
5	Yearly	26,473.00	26,632.00	27,407.00	28,440.00	29,493.00	30,491.00	31,581.00	32,614.00	33,667.00	34,700.00
	Monthly	2,206.08	2,219.33	2,283.92	2,370.00	2,457.75	2,540.92	2,631.75	2,717.83	2,805.58	2,891.67
	Semi-	1,103.04	1,109.67	1,141.96	1,185.00	1,228.88	1,270.46	1,315.88	1,358.92	1,402.79	1,445.83
	Monthly		_,	3,2 .0.30	-,200.00	2,220.00	2,2.0.10	2,525.00	2,330.32	1,402.75	1,3.03
	Hourly	14.55	14.63	15.06	15.63	16.20	16.75	17.35	17.92	18.50	19.07
6	Yearly	27,844.00	28,977.00	30,130.00	31,283.00	32,415.00	33,569.00	34,720.00	35,853.00	37,006.00	38,159.00
_	Monthly	2,320.33	2,414.75	2,510.83	2,606.92	2,701.25	2,797.42	2,893.33	2,987.75	3,083.83	3,179.92
	Semi-	1,160.17	1,207.38	1,255.42	1,303.46	1,350.63	1,398.71	1,446.67	1,493.88	1,541.92	1,589.96
	Monthly		2,207.30	2,2332	2,503.10	2,000.00	1,5561	1,440.07	2,433.00	2,5-2.52	1,565.56
	Hourly	15.30	15.92	16.55	17.19	17.81	18.44	19.08	19.70	20.33	20.97
7	Yearly	30,606.00	31,859.00	33,131.00	34,382.00	35,655.00	36,906.00	38,178.00	39,431.00	40,682.00	41,955.00
	Monthly	2,550.50	2,654.92	2,760.92	2,865.17	2,971.25	3,075.50	3,181.50	3,285.92	3,390.17	3,496.25
	Semi-	1,275.25	1,327.46	1,380.46	1,432.58	1,485.63	1,537.75	1,590.75	1,642.96	1,695.08	1,748.13
	Monthly	-,=: 5:25	2,5277.15	2,0000	2, 102.00	2,400.00	1,5575	1,530.75	2,012.30	2,055.00	1,740.13
	Hourly	16.82	17.50	18.20	18.89	19.59	20.28	20.98	21.67	22.35	23.05
8	Yearly	35,178.00	36,629.00	38,079.00	39,530.00	40,980.00	42,432.00	43,863.00	45,314.00	46,765.00	48,215.00
-	Monthly	2,931.50	3,052.42	3,173.25	3,294.17	3,415.00	3,536.00	3,655.25	3,776.17	3,897.08	4,017.92
	Semi-	1,465.75	1,526.21	1,586.63	1,647.08	1,707.50	1,768.00	1,827.63	1,888.08	1,948.54	2,008.96
	Monthly	2,.505	1,010,11	2,300.03	2,0 17.00	2,707.50	2,700.00	1,027.03	1,000.00	2,540.54	2,000.30
	Hourly	19.33	20.13	20.92	21.72	22.52	23.31	24.10	24.90	25.70	26.49
9	Yearly	40,425.00	42,095.00	43,763.00	45,432.00	47,102.00	48,773.00	50,442.00	52,091.00	53,760.00	55,430.00
~	Monthly	3,368.75	3,507.92	3,646.92	3,786.00	3,925.17	4,064.42	4,203.50	4,340.92	4,480.00	4,619.17
	Semi-	1,684.38	1,753.96	1,823.46	1,893.00	1,962.58	2,032.21	2,101.75	2,170.46	2,240.00	2,309.58
	Monthly	5,55	-,	2,0200	,050.00	2,502,00	2,002.21	2,1015	2,2,0110	2,2 10.00	2,303.30
	Hourly	22.21	23.13	24.05	24.96	25.88	26.80	27.72	28.62	29.54	30.46
10	Yearly	46,467.00	48,375.00	50,302.00	52,209.00	54,138.00	56,046.00	57,974.00	59,882.00	61,809.00	63,717.00
	Monthly	3,872.25	4,031.25	4,191.83	4,350.75	4,511.50	4,670.50	4,831.17	4,990.17	5,150.75	5,309.75
	Semi-	1,936.13	2,015.63	2,095.92	2,175.38	2,255.75	2,335.25	2,415.58	2,495.08	2,575.38	2,654.88
	Monthly	-,	_,020.00	2,030.32	5,510,00	2,2000	2,000.20	2,125.50	2, 133100	2,575.50	2,054.00
	Hourly	25.53	26.58	27.64	28.69	29.75	30.79	31.85	32.90	33.96	35.01
11	Yearly	51,097.00	53,204.00	55,311.00	57,417.00	59,523.00	61,650.00	63,757.00	65,864.00	67,971.00	70,077.00
	Monthly	4,258.08	4,433.67	4,609.25	4,784.75	4,960.25	5,137.50	5,313.08	5,488.67	5,664.25	5,839.75
	Semi-	2,129.04	2,216.83	2,304.63	2,392.38	2,480.13	2,568.75	2,656.54	2,744.33	2,832.13	2,919.88
	Monthly		-,-10.00	2,504.05	2,052.00	-,	_,555.75	2,330.54	2,: 44.00	_,552.15	_,,,,,,,,
	Hourly	28.08	29.23	30.39	31.55	32.70	33.87	35.03	36.19	37.35	38.50
12	Yearly	56,184.00	58,510.00	60,835.00	63,141.00	65,466.00	67,791.00	70,117.00	72,423.00	74,747.00	77,073.00
12	Monthly	4,682.00	4,875.83	5,069.58	5,261.75	5,455.50	5,649.25	5,843.08	6,035.25	6,228.92	6,422.75
	Semi-	2,341.00	2,437.92	2,534.79	2,630.88	2,727.75	2,824.63	2,921.54	3,017.63	3,114.46	3,211.38
	Monthly	2,341.00	2,437.32	2,334./9	2,030.08	2,121.13	2,024.03	2,321.34	3,017.03	3,114.40	J,411.38
	Hourly	20 02	27.15	22 42	34 50	25 07	27 25	20 53	20 70	41.07	40.00
	Incarià	30.87	32.15	33.43	34.69	35.97	37.25	38.53	39.79	41.07	42.35

# HAWKINS COUNTY, TENNESSEE EMPLOYEE PAYSCALE #2 7/1/2024 - 6/30/2025

Includes 5%COLA for 2024-2025FY Includes 4%COLA for 2024-2025FY

ilicidues	476COLA IOI	2024-2025F	<u> </u>								
Pay	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Grade		(0-1 YR)	(1-2 YR)	(2-3 YR)	(3-4 YR)	(4-5 YR)	(5-6 YR)	(6-7 YR)	(7- 8 YR)	(8-9 YR)	(9-10 YR)
1	Yearly	28,558.00	28,558.00	28,558.00	28,558.00	28,558.00	28,558.00	28,558.00	28,558.00	28,558.00	28,558.00
	Monthly	2,379.83	2,379.83	2,379.83	2,379.83	2,379.83	2,379.83	2,379.83	2,379.83	2,379.83	2,379.83
	Semi-	1,189.92	1,189.92	1,189.92	1,189.92	1,189.92	1,189.92	1,189.92	1,189.92	1,189.92	1,189.92
	Monthly	1	1				ŀ				
	Hourly	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73
2	Yearly	29,702.00	29,890.00	30,077.00	30,264.00	30,430.00	30,618.00	30,805.00	30,992.00	31,158.00	31,346.00
	Monthly	2,475.17	2,490.83	2,506.42	2,522.00	2,535.83	2,551.50	2,567.08	2,582.67	2,596.50	2,612.17
	Semi-	1,237.58	1,245.42	1,253.21	1,261.00	1,267.92	1,275.75	1,283.54	1,291.33	1,298.25	1,306.08
	Monthly	1400		اء ا	4 4 7 7	44.00	44		44.50		
3	Hourly	14.28	14.37	14.46	14.55	14.63	14.72	14.81	14.90	14.98	15.07
3	Yearly Monthly	29,890.00 2,490.83	30,077.00	30,264.00	30,430.00	30,618.00	30,805.00	30,992.00	31,158.00	31,824.00	32,802.00
	Semi-	1 ' 1	2,506.42	2,522.00	2,535.83	2,551.50	2,567.08	2,582.67	2,596.50	2,652.00	2,733.50
	Monthly	1,245.42	1,253.21	1,261.00	1,267.92	1,275.75	1,283.54	1,291.33	1,298.25	1,326.00	1,366.75
	livionany	14.37	14.46	14.55	14.63	14.72	14.81	14.90	14.98	15.30	15.77
4	Yearly	30,077.00	30,264.00	30,430.00	30,618.00	30,805.00	31,720.00	32,822.00	33,904.00	34,986.00	36,067.00
•	Monthly	2,506.42	2,522.00	2,535.83	2,551.50	2,567.08	2,643.33	2,735.17	2,825.33	2,915.50	3,005.58
	Semi-	1,253.21	1,261.00	1,267.92	1,275.75	1,283.54	1,321.67	1,367.58	1,412.67	1,457.75	1,502.79
	Monthly	-,51	-,201.00	-,207.52	_,_,_,	-,203.54	2,521.07	2,507.50	1,712.0/	2,737.73	1,202.17
	Hourly	14.46	14.55	14.63	14.72	14.81	15.25	15.78	16.30	16.82	17.34
5	Yearly	30,264.00	30,430.00	31,325.00	32,510.00	33,696.00	34,840.00	36,088.00	37,274.00	38,480.00	39,666.00
	Monthly	2,522.00	2,535.83	2,610.42	2,709.17	2,808.00	2,903.33	3,007.33	3,106.17	3,206.67	3,305.50
	Semi-	1,261.00	1,267.92	1,305.21	1,354.58	1,404.00	1,451.67	1,503.67	1,553.08	1,603.33	1,652.75
	Monthly		ļ		İ						
	Hourly	14.55	14.63	15.06	15.63	16.20	16.75	17.35	17.92	18.50	19.07
6	Yearly	31,824.00	33,114.00	34,424.00	35,755.00	37,045.00	38,355.00	39,686.00	40,976.00	42,286.00	43,618.00
	Monthly	2,652.00	2,759.50	2,868.67	2,979.58	3,087.08	3,196.25	3,307.17	3,414.67	3,523.83	3,634.83
	Semi-	1,326.00	1,379.75	1,434.33	1,489.79	1,543.54	1,598.13	1,653.58	1,707.33	1,761.92	1,817.42
	Monthly		- 1		ĺ						
	Hourly	15.30	15.92	16.55	17.19	17.81	18.44	19.08	19.70	20.33	20.97
7	Yearly	34,986.00	36,400.00	37,856.00	39,291.00	40,747.00	42,182.00	43,638.00	45,074.00	46,488.00	47,944.00
	Monthly	2,915.50	3,033.33	3,154.67	3,274.25	3,395.58	3,515.17	3,636.50	3,756.17	3,874.00	3,995.33
	Semi-	1,457.75	1,516.67	1,577.33	1,637.13	1,697.79	1,757.58	1,818.25	1,878.08	1,937.00	1,997.67
	Monthly	45.00									
	Hourly	16.82	17.50	18.20	18.89	19.59	20.28	20.98	21.67	22.35	23.05
8	Yearly Monthly	40,206.00	41,870.00	43,514.00	45,178.00	46,842.00	48,485.00	50,128.00	51,792.00	53,456.00	55,099.00
	Semi-	3,350.50 1,675.25	3,489.17 1,744.58	3,626.17 1,813.08	3,764.83 1,882.42	3,903.50 1,951.75	4,040.42	4,177.33	4,316.00	4,454.67	4,591.58
	Monthly	1,073.23	1,744.36	1,013.00	1,002.42	1,551.75	2,020.21	2,088.67	2,158.00	2,227.33	2,295.79
	Hourly	19.33	20.13	20.92	21.72	22.52	23.31	24.10	24.90	25.70	26.49
9	Yearly	46,197.00	48,110.00	50,024.00	51,917.00	53,830.00	55,744.00	57,658.00	59,530.00	61,443.00	63,357.00
_	Monthly	3,849.75	4,009.17	4,168.67	4,326.42	4,485.83	4,645.33	4,804.83	4,960.83	5,120.25	5,279.75
	Semi-	1,924.88	2,004.58	2,084.33	2,163.21	2,242.92	2,322.67	2,402.42	2,480.42	2,560.13	2,639.88
	Monthly		.		·	·	•			•	
	Hourly	22.21	23.13	24.05	24.96	25.88	26.80	27.72	28.62	29.54	30.46
10	Yearly	53,102.00	55,286.00	57,491.00	59,675.00	61,880.00	64,043.00	66,248.00	68,432.00	70,637.00	72,821.00
	Monthly	4,425.17	4,607.17	4,790.92	4,972.92	5,156.67	5,336.92	5,520.67	5,702.67	5,886.42	6,068.42
	Semi-	2,212.58	2,303.58	2,395.46	2,486.46	2,578.33	2,668.46	2,760.33	2,851.33	2,943.21	3,034.21
	Monthly										
	Hourly	25.53	26.58	27.64	28.69	29.75	30.79	31.85	32.90	33.96	35.01
11	Yearly	58,406.00	60,798.00	63,211.00	65,624.00	68,016.00	70,450.00	72,862.00	75,275.00	77,688.00	80,080.00
	Monthly	4,867.17	5,066.50	5,267.58	5,468.67	5,668.00	5,870.83	6,071.83	6,272.92	6,474.00	6,673.33
	Semi-	2,433.58	2,533.25	2,633.79	2,734.33	2,834.00	2,935.42	3,035.92	3,136.46	3,237.00	3,336.67
	Monthly	1 20 65		20.00	24 5-	22 -	22.5-	25.00	30.44	<b>^-</b>	20.50
12	Hourly	28.08	29.23	30.39	31.55	32.70 74,818.00	33.87	35.03 80,142.00	36.19 82,763.00	37.35 95.436.00	38.50
12	Yearly Monthly	64,210.00 5,350.83	66,872.00 5,572.67	69,534.00 5,794.50	72,155.00 6,012.92	6,234.83	77,480.00 6,456.67	6,678.50		85,426.00 7,118.83	88,088.00 7,340.67
	Semi-	2,675.42	2,786.33	2,897.25	3,006.46	3,117.42	3,228.33	3,339.25	3,448.46	7,118.83 3,559.42	7,340.67 3,670.33
	Monthly	2,0/3.42	2,/50.33	4,637.43	3,000.40	3,117.42	3,248.33	3,339.25	3, <del>44</del> 8.40	3,339.42	3,0/0.33
	Hourly	30.87	32.15	33.43	34.69	35.97	37.25	38.53	39.79	41.07	42.35
	Lindaria	1 30.6/	34.13	55.45	34.03	33.7/	37.23	36.33	39.79	41.07	44.33

#### Hawkins County, Tennessee Employee Payscale #3 SHERIFF'S DEPARTMENT 07-01-2024 to 06-30-2025

Years of Service counts from hire date. If you leave and return under 1 year you will receive service years credit.

		_			1							
Step	Position	Salary	0 -1 YR	1 - 2 YR	2 - 3 YR	3 - 4 YR	4 - 5 YR	5 -6 YR	6 - 7 YR	7-8 YR	8-9 YR	9 - 10 YR
Step	Secretaries	Yearly	38,293.00	39,874.00	41,454.00	43,035.00	44,595.00	46,176.00	47,736.00	49,317.00	50,898.00	52,478.00
8		Monthly	3,191.08	3,322.83	3,454.50	3,586.25	3,716.25	3,848.00	3,978.00	4,109.75	4,241.50	4,373.17
	!	Semi-Monthly	1,595.54	1,661.42	1,727.25	1,793.13	1,858.13	1,924.00	1,989.00	2,054.88	2,120.75	2,186.58
		Hourly	18.41	19.17	19.93	20.69	21.44	22.20	22.95	23.71	24.47	25.23
Step	Deputies	Yearly	43,992.00	45,822.00	47,632.00	49,442.00	51,272.00	53,082.00	54,912.00	56,701.00	58,510.00	60,341.00
9	Court	Monthly	3,666.00	3,818.50	3,969.33	4,120.17	4,272.67	4,423.50	4,576.00	4,725.08	4,875.83	5,028.42
		Semi-Monthly	1,833.00	1,909.25	1,984.67	2,060.08	2,136.33	2,211.75	2,288.00	2,362.54	2,437.92	2,514.21
		Hourly	21.15	22.03	22.90	23.77	24.65	25.52	26.40	27.26	28.13	29.01
Step	Corporal	Yearly	47,289.00	49,234.00	51,189.00	53,134.00	55,099.00	57,044.00	59,010.00	60,944.00	62,889.00	64,844.00
9.5		Monthly	3,940.75	4,102.83	4,265.75	4,427.83	4,591.58	4,753.67	4,917.50	5,078.67	5,240.75	5,403.67
		Semi-Monthly	1,970.38	2,051.42	2,132.88	2,213.92	2,295.79	2,376.83	2,458.75	2,539.33	2,620.38	2,701.83
		Hourly	22.74	23.67	24.61	25.55	26.49	27.43	28.37	29.30	30.24	31.18
Step	Det / Sgts	Yearly	50,586.00	52,645.00	54,746.00	56,826.00	58,926.00	61,006.00	63,107.00	65,187.00	67,267.00	69,347.00
10	WC Coordinato	Monthly	4,215.50	4,387.08	4,562.17	4,735.50	4,910.50	5,083.83	5,258.92	5,432.25	5,605.58	5,778.92
	Training Sgts	Semi-Monthly	2,107.75	2,193.54	2,281.08	2,367.75	2,455.25	2,541.92	2,629.46	2,716.13	2,802.79	2,889.46
	Admin Jail Sgt	Hourly	24.32	25.31	26.32	27.32	28.33	29.33	30.34	31.34	32.34	33.34
Step	Lieutenants	Yearly	55,619.00	57,907.00	60,195.00	62,504.00	64,792.00	67,101.00	69,389.00	71,698.00	73,986.00	76,274.00
11		Monthly	4,634.92	4,825.58	5,016.25	5,208.67	5,399.33	5,591.75	5,782.42	5,974.83	6,165.50	6,356.17
		Semi-Monthly	2,317.46	2,412.79	2,508.13	2,604.33	2,699.67	2,795.88	2,891.21	2,987.42	3,082.75	3,178.08
		Hourly	26.74	27.84	28.94	30.05	31.15	32.26	33.36	34.47	35.57	36.67
Step	Chief Deputy	Yearly	61,152.00	63,690.00	66,206.00	68,723.00	71,261.00	73,778.00	76,315.00	78,832.00	81,349.00	83,886.00
12		Monthly	5,096.00	5,307.50	5,517.17	5,726.92	5,938.42	6,148.17	6,359.58	6,569.33	6,779.08	6,990.50
		Semi-Monthly	2,548.00	2,653.75	2,758.58	2,863.46	2,969.21	3,074.08	3,179.79	3,284.67	3,389.54	3,495.25
		Hourly	29.40	30.62	31.83	33.04	34.26	35.47	36.69	37.90	39.11	40.33

# RESOLUTION

No. <u>2024 1 06 1 12</u>

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 24th day of June 2024.

RESOLUTION IN REF:

FIXING THE TAX LEVY FOR THE 2024 - 2025 FISCAL YEAR

# BE IT RESOLVED THAT:

The attached resolution be considered fixing the tax levy at \$2.6714 per \$100.00 taxable property.

introduced By Esq. Jason Roach, Budget Comm. Chrmn.	ACTION:	AYE	NAY	PASSED	
Seconded By Esq	Roll Call				-
Date Subpritted 06-10-24	Voice Vote			<u> </u>	-
Bounty Clerk Druis	Absent COMMITTEE ACTION			<del>-</del>	-
ву:					-
Chairman					_
MayorMark Dewitte, County Mayor	Mayor's Action: Approved		Veto_		_

# RESOLUTION FIXING THE TAX LEVY IN HAWKINS COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024

SECTION 1. BE IT RESOLVE by the Board of County Commissioners of Hawkins County, Tennessee, assembled in Regular Session on this 24th day of June, 2024, that the combined property tax rate for Hawkins County, Tennessee for the fiscal year beginning July 1, 2024, shall be \$2.6714 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
General	\$ 1.1070
Highway/Public Works	.1957
General Purpose School	.5205
School Transportation	.3251
General Debt Service	.0628
Education Debt Service	.2482
General Capital Projects	.0429
Highway Capital Projects	.0800
Education Capital Projects	0892
	<b>\$2.6714</b>

- SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Hawkins County, Tennessee which are in conflict with this resolution are hereby repealed.
- SECTION 3. BE IT FURTHER RESOLVED, that all interest earned on the cash balances in the Central Cafeteria Fund be allocated back to that fund. All other interest earnings from operating funds shall be allocated to the debt service funds as follows: Eleven Percent (11%) to the General Debt Service Fund and Eighty-nine Percent (89%) to the Education Debt Service Fund.
- SECTION 4. BE IT FURTHER RESOLVED, that the tax rate allocation that continues to be re-allocated from General Debt Service Fund to General Capital Projects Fund be considered each year as a one fiscal year period. A tax rate sufficient for retiring the remaining outstanding debt MUST be reallocated to General Debt Service Fund in subsequent fiscal years.
- SECTION 5. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 24th day of June, 2024

Fund	Estimated Beginning Fund Balance & Restricted, Assigned or Committed Funds 6/30/2024		Bond Proceeds	Note/ Loan Proceeds	Transfers from Other Funds	Proceeds from Capitalized Lease Obligations	Total Estimated Available Funds	Estimated Expenditures	Transfers to Other Funds	Total Appropri- ations	Estimated Ending Fund Balance & Restricted, Assigned or Committed Funds 6/30/2025
General	\$ 14,245,670 \$	23,319,470	\$ 0 \$	0 \$	0	\$ 0 \$	37,565,140	\$ 25,689,154	\$ 106,657 \$	25,795,811	\$ 11,769,329
Solid Waste	4,148,889	2,856,404	0	0	0	0	7,005,293	2,917,924	0	2,917,924	4,087,369
Drug Control Fund	667,362	28,250	0	0	0	0	695,612	103,900	0	103,900	591,712
Other Spec. Purp.(ARPA)	(2,842,290)	4,904,037	0	0	0	0	2,061,747	1,324,207	112,500	1,436,707	625,040
Highway	2,513,897	6,939,385	0	0	0	0	9,453,282	7,943,707	0	7,943,707	1,509,575
General Purpose School	9,557,415	62,275,652	0	0	0	0	71,833,067	66,877,215	0	66,877,215	4,955,852
Central Cafeteria	4,530,882	5,467,046	0	0	0	0	9,997,928	5,911,933	0	5,911,933	4,085,995
School Transportation	624,981	4,311,755	0	0	0	0	4,936,736	4,670,502	0	4,670,502	266,234
General Debt Service	1,457,046	927,734	0	0	0	0	2,384,780	1,200,018	0	1,200,018	1,184,762
Special Debt Service	387,966	345,000	0	0	0	0	732,966	473,002	0	473,002	259,964
Education Debt Service	11,673,476	4,615,056	0	0	106,657	0	16,395,189	4,274,328	0	4,274,328	12,120,861
General Capital Projects	2,148,384	1,894,987	0	0	112,500	0	4,155,871	2,039,532	0	2,039,532	2,116,339
Highway Capital Projects	0	978,100	0	0	0	0	978,100	24,000	0	24,000	954,100
Education Capital Projects	2,066,717	1,175,082	0_	0	0	0	3,241,799	2,948,544	0	2,948,544	293,255
Total	\$ <u>51,180,395</u> \$	120,037,958	\$ <u>0</u> \$	5 <u>0</u> \$	219,157	\$ <u>0</u> \$	171,437,510	\$ <u>126,397,966</u>	\$ <u>219,157</u> \$	126,617,123	\$ 44,820,387

# HAWKINS COUNTY, TENNESSEE STATEMENT OF ESTIMATED REVENUE FROM CURRENT PROPERTY TAXES 2024 - 2025 FY ASSESSMENTS BASED UPON ESTIMATED ASSESSED VALUATION OF \$1,314,650,871

						Net		
				Reserve for	Estimated	Less	Estimated	
	Percentage	Proposed	Amount of	Delinquency	Collection	City ADA	Collection	
Fund	of Tax Rate	Tax Rate	Tax Levy	7%	of Taxes	Share	of Taxes	
FY 2024-2025 FY Breakdo	own used to pre	pare budget,	with total assess	ed valutaion of \$1	<u>,289,724,161</u>			
General	41.4389% \$	1.1070	\$ 14,553,185	\$ 1,018,723	\$ 13,534,462	<b>\$</b> 0	\$ 13,534,462	
Highway/Public Works	7.3257%	0.1957	2,572,772	180,094	2,392,678	0	2,392,678	
General Purpose School	19.4842%	0.5205	6,842,758	478,993	6,363,765	(947,653)	5,416,112	
School Transportation	12.1696%	0.3251	4,273,930	299,175	3,974,755	0	3,974,755	
General Debt Service	2.3508%	0.0628	825,601	57,792	767,809	0	767,809	
Education Debt Service	9.2910%	0.2482	3,262,964	228,407	3,034,556	0	3,034,556	
General Capital Projects	1.6059%	0.0429	563,985	39,479	524,506	0	524,506	
Highway Capital Projects	2.9947%	0.0800	1.051.721	73,620	978,100	0	978,100	
Education Capital Projects		0.0892	1,172,669	82,087	1,090,582	0	1,090,582	
Total Rate	100.0000% \$	2.6714	\$ 35,119,584	\$ 2,458,371	\$ <u>32,661,213</u>	\$ (947,653)	\$ 31,713,560	

One cent at 100% = 131,465.09

One cent at 93% = 122,262.53