

**MINUTES OF THE VAN BUREN COUNTY COMMISSION  
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Regular Meeting on Tuesday August 9, 2022 at 6:00 p.m. at the Van Buren County Administration Facility & Justice Center. The following action was taken as recorded in Minute Book, "T".

**Call to Order**

Commission Chairman Joey Grissom called the Meeting to Order.

**Roll Call**

Members present: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain.

Also present: County Attorney Howard Upchurch, County Mayor Greg Wilson, County Clerk Lisa Rigsby, Jay Williams with Zoom and several Citizens from Van Buren County.

**Mayor Greg Wilson led us in Prayer and the Pledge of Allegiance.**

**Approval of Minutes from the June 21, 2022 Meeting**

Mickey Robinson made a motion, second by Bill Mosley to approve the Minutes from the June 21, 2022 Meeting. All agreed by voice vote. Motion passed.

**Committee A Report/Approval of 2022/2023 Fiscal Year Budget**

**Committee A**

**June 12, 2022**

**Roll Call:**

Members present: Henry Seamons, Mickey Robinson, Robert Van Winkle, David Chandler and Will Maxwell. Also, Finance Director Jessica Grissom, and Mayor Greg Wilson

**Budget Discussion**

Budget discussion for the 2022/23 budget no action was taken.

**Adjourn**

Motion was made by Mr. Robinson to Adjourn and seconded by Mr. Seamons.

**Committee A**

**June 21, 2022**

**Roll Call:** Members present: Henry Seamons, Mickey Robinson, Robert Van Winkle, David Chandler and Will Maxwell. Also, Finance Director Jessica Grissom, and Mayor Greg Wilson.

**Budget Discussion**

Budget discussion for the 2022/23 budget no action was taken.

**Adjourn**

Motion was made by Mr. Robinson to Adjourn and seconded by Mr. Seamons.

## **Committee A**

### **July 28, 2022**

**Roll Call:** Members present: Henry Seamons, Mickey Robinson, Robert Van Winkle, David Chandler and Will Maxwell. Also, Finance Director Jessica Grissom, and Mayor Greg Wilson.

#### **Budget Discussion**

Motion was made by Mr. Robinson to approve the presented Budget Resolution for the 2022/2023 year as presented. Seconded by Mr. Chandler. All voted yes.

Motion was made by Mr. Chandler to approve the Tax Levy Resolution for fiscal year 2022/2023 at the tax rate of 2.40 on each \$100 of taxable property. Seconded by Mr. Robinson. All voted yes.

Motion was made by Mr. Robinson to approve the Resolution of Appropriations to nonprofits for Fiscal Year 2022/2023. Seconded by Mr. Seamons. All voted yes.

#### **Solid Waste Fee exemption**

No action taken more information needed.

#### **Adjourn**

Motion was made by Mr. Robinson to adjourn and seconded by Mr. Chandler.

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**Committee A Chairman William Maxwell brought forward action that needs to be taken from the Full Commission from the Committee A Meetings.**

**Approval of the Budget Fiscal year 2022/2023 of Van Buren County, Tennessee, each Fund will be voted on separate throughout the Budget.**

#### **The Tax Levy Resolution**

William Maxwell made a motion, second by Robert Van Winkle to approve the Tax Levy Resolution for fiscal Year 2022/2023 at the tax rate of 2.40 on each \$100 of taxable property.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

#### **General Fund**

William Maxwell made a motion, second by Mickey Robinson to approve the expenditures to the General Fund in the amount of \$4,280,333.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

**Solid Waste/Sanitation Fund**

William Maxwell made a motion, second by Robert Van Winkle to approve the Budget for the Solid Waste Fund in the amount of \$337,440.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

**Debt Service Fund**

William Maxwell made a motion, second by Robert Van Winkle to approve the Debit Service Fund in the amount of \$381,834.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

**Courthouse & Jail Maintenance**

William Maxwell made a motion, second by Mickey Robinson to approve the Courthouse & Jail Maintenance Fund in the amount \$59,980.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

**Ambulance Service**

William Maxwell made a motion, second by Robert Van Winkle to approve the Ambulance Service Fund in the amount of \$872,900.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

**Local Purpose Tax**

William Maxwell made a motion, second by Bill Mosley to approve the Local Purpose Tax Fund in the amount of \$185,360.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

**Drug Fund**

William Maxwell made a motion, second by Bill Mosley to approve the Drug Fund in the amount of \$1,150.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

### **Highway/Public Works**

William Maxwell made a motion, second by Robert Van Winkle to approve the Highway/Public Works Fund in the amount of \$2,947,636.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

### **Child Nutrition Fund**

William Maxwell made a motion, second by Brian Simmons to approve the Child Nutrition Fund in the amount of \$674,900.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

### **General Purpose School Fund**

William Maxwell made a motion, second by Mickey Robinson to approve the General Purpose School Fund in the amount of \$9,895,880.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

### **Total Appropriations for Van Buren County Budget Fiscal Year 2022/2023**

William Maxwell made a motion, second by Robert Van Winkle to approve the total Appropriations for Van Buren County Fiscal Budget for 2022/2023 in the amount of \$19,305,925.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed.

### **Resolution making Appropriations to non-profit organizations**

William Maxwell made a motion, second by Mickey Robinson to approve the Resolution of Appropriations to non-profits for Fiscal year 2022/2023 in the amount of \$267,815.00.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. No changes to any yes vote. Motion passed. **Budget for Fiscal Year 2022/2023 as following:**

**THE BUDGET  
OF  
VAN BUREN COUNTY, TENNESSEE**

**THE APPROPRIATION RESOLUTION  
THE TAX LEVY RESOLUTION  
THE NONPROFIT APPROPRIATION  
RESOLUTION AND  
BUDGET STATEMENTS OF THE  
INDIVIDUAL FUNDS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**VAN BUREN COUNTY, TENNESSEE  
BUDGET FOR THE YEAR ENDING JUNE 30, 2023  
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**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF VAN BUREN  
COUNTY, TENNESSEE FOR THE YEAR  
BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**  
*Number 476*

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Van Buren County, Tennessee assembled in regular session on the 9th day of August 2022, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Van Buren County, Tennessee. The amounts hereafter set out are appropriated for the capital outlay, and for meeting the payment of principal and interest on the County debt maturing during the year beginning July 1, 2022 and ending June 30, 2023, according to the following schedule:

**GENERAL FUND**

County Commission .....	513,040
Board of Equalization.....	1,500
Beer Board.....	500
County Mayor.....	198,519
County Attorney .....	10,500
Election Commission.....	146,302
Register of Deeds.....	96,732
Planning Board.....	3,250
County Buildings.....	307,199
Property Assessor's Office. ....	135,786
County Trustee. ....	135,070
County Clerk .....	128,972
Circuit Court.....	144,415

General Sessions.....	46,043
Chancery Court.....	108,460
Juvenile Court.....	10,000
Judicial Commissioners.....	7,275
Sheriff's Dept.....	588,656
Jail .....	967,795
Fire Prevention .....	32,148
Emergency Management .....	2,000
County Coroner .....	10,600
Other Public Safety 911.....	100,000
Local Health Center.....	2,900
Other Local Health.....	24,510
Libraries.....	34,230
Agriculture Extension Srvs.....	67,050
Soil Conservation .....	69,617
Veterans Services.....	11,319
Other Charges.....	264,000
Employee Benefits.....	38,000
Other General Government.....	29,500
Litter and Trash Collection.....	44,445
<b>TOTAL GENERAL FUND .....</b>	<b>4,280,333</b>



**SOLID WASTE/SANITATION FUND**

Public Health and Welfare Waste Pick.....121,820  
Convenience Centers.....206,120  
Landfill Operation .....9,500  
**TOTAL SOLID WASTE .....337,440**

**DEBT SERVICE FUND**

Capital Outlay.....381,834

**TOTAL DEBT SERVICE.....381,834**

**COURTHOUSE & JAIL MAINTENANCE**

County Buildings.....59,980

**AMBULANCE SERVICE**

Ambulance/Emergency Services.....872,900

**LOCAL PURPOSE TAX**

Fire Prevention and Control.....185,360

**DRUG FUND**

Drug Enforcement.....1,150

**HIGHWAY/PUBLIC WORKS**

Administration.....	207,511
Highway and Bridge Maintenance.....	1,552,195
Operation and Maintenance.....	500,500
Quarry Operations.....	13,800
Other Charges.....	126,000
Employee Benefits.....	117,830
Capital Outlay.....	429,800

**Total Highways...2,947,636**

**CHILD NUTRITION FUND**

Central Cafeteria.....	674,900
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**TOTAL CHILD NUTRITION ...674,900**

**GENERAL PURPOSE SCHOOL FUND**

Regular Instruction Program .....	3,580,500
Special Instruction Program .....	620,300
Vocational Education Program .....	502,200
Attendance.....	93,100
Health Services.....	192,800
Other Student Support.....	394,500
Regular Education Program .....	322,200
Special Education Program.. .....	187,300
Vocational Education Program .....	6,280
Technology.....	434,500
Board of Education .....	187,200
Office of Director of Schools .....	147,900
Office of the Principal .....	470,700
Fiscal Services.....	195,700
Operation of Plant.....	736,800
Maintenance of Plant.....	139,600
Transportation .....	378,200
Community Services.....	234,300
Early Childhood Education .....	308,800

**CAPITAL OUTLAY**

Regular Capital Outlay.....615,000

Debt Service.....148,000

**TOTAL GENERAL PURPOSE .. 9,895,880**

**TOTAL APPROPRIATIONS.....19,305,925**

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

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

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

**SECTION 4. BE IT FURTHER RESOLVED**, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee or agent of the County shall not be in excess of the amounts authorized by 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 appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2023. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

**SECTION 5. BE IT FURTHER RESOLVED**, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be

submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 0-201-406. T.C.A.

**SECTION 6. BE IT FURTHER RESOLVED**, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2022-2023 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21 Tennessee Code Annotated. Said notes shall be signed by the County Mayor, and countersigned by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2023.

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

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

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

**SECTION 10. BE IT FURTHER RESOLVED**, that the interest earnings be placed in the County General Fund from funds other than bond proceeds.

**SECTION 11. BE IT FURTHER RESOLVED**, that the Van Buren County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects, AND ALL OTHER Federal Grants within the Schools Federal Projects Fund shall be the budget approved for the separate projects within the fund by the Board.

**SECTION 12. BE IT FURTHER RESOLVED**, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2022.

**PASSED THIS 9th of August 2022.**

  
\_\_\_\_\_  
Greg Wilson, County Mayor

Attest:  
  
\_\_\_\_\_  
Lisa Rigsby, County Clerk



RESOLUTION NUMBER 477

RESOLUTION FIXING THE TAX LEVY IN VAN BUREN COUNTY, TENNESSEE FOR THE YEAR  
BEGINNING JULY 1, 2022

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Van Buren County, Tennessee, assembled in a regular session on the 9<sup>th</sup> day of August 2022 that the combined property tax rate for Van Buren County, Tennessee for the year beginning July 1, 2022, shall be \$2.40 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	RATE
General Fund	1.495
Ambulance Service	.275
Local Purpose	.10
General Purpose School	0.475
General Debt Service	.055
<b>TOTAL</b>	<b>2.40</b>

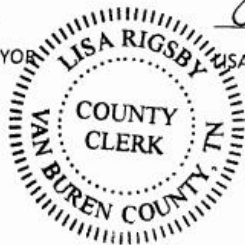
SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.


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

SECTION 4. BE IT FURTHER RESOLVED, that this resolution takes 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 ON THIS 9<sup>TH</sup> DAY OF AUGUST 2022.

  
GREG WILSON, VAN BUREN COUNTY MAYOR



  
LISA RIGSBY, COUNTY CLERK

RESOLUTION NUMBER 478

A RESOLUTION MAKING APPROPRIATIONS TO NON PROFIT CHARITABLE ORGANIZATIONS OF VAN BUREN COUNTY, TENNESSEE FOR THE BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, SECTION 5-9-109, Tennessee Coded Annotated, authorizes the Van Buren County Legislative Body to make appropriations to various nonprofit charitable organizations and,

WHEREAS, the Van Buren County Legislative Body recognizes the various nonprofit charitable organizations providing services in Van Buren County have great need of funds to carry on their nonprofit charitable work.

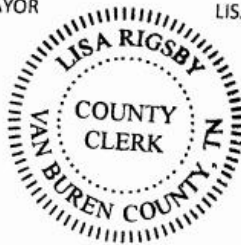
NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Van Buren County on this 9<sup>th</sup> day of August 2022.

SECTION 1. That two hundred sixty-seven thousand eight hundred fifteen thousand (267,815) be appropriated to nonprofit organizations in Van Buren County as reflected below.

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
101-54900-316	VAN BUREN COUNTY E911	\$100,000
101-57100-140	AGRICULTURAL EXTENSION SERVICE	\$67,050
101-57500-105	SOIL & WATER CONSERVATION	\$69,617
101-54310-412	FIRE PREVENTION	\$31,148
TOTAL		\$267,815

  
GREG WILSON, VAN BUREN COUNTY MAYOR

  
LISA RIGSBY, COUNTY CLERK



Revenue Estimate And Appropriations Requests

101 GENERAL  
Statement of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Revenues								
40000	LOCAL TAXES							
40100	COUNTY PROPERTY TAXES							
40110	CURRENT PROPERTY TAX	2,136,832	2,087,584	2,087,584	2,146,798		2,177,332	
40120	TRUSTEE'S COLLECTIONS - PRIOR	141,813	130,000	130,000	131,861		130,000	
40130	CIR CLK/CLK & MASTER COLLECTIO	37,868	42,000	42,000	11,832		20,000	
40140	INTEREST AND PENALTY	32,174	30,000	30,000	28,466		25,000	
40161	PAYMENTS IN LIEU OF TAXES - T.	4,365	4,000	4,000	4,001		4,000	
40162	PAYMENTS IN LIEU OF TAXES-LOCA	148,121	126,590	126,590	148,431		150,956	
40163	PAYMENTS IN LIEU OF TAXES - OT	14,568	15,000	15,000	14,568		15,000	
	Total COUNTY PROPERTY TAXES	2,515,741	2,435,174	2,435,174	2,485,957		2,522,288	
40200	COUNTY LOCAL OPTION TAXES							
40210	LOCAL OPTION SALES TAX	162,367	160,000	160,000	165,259		200,000	
40250	LITIGATION TAX - GENERAL	3,693	4,000	4,000	4,222		4,000	
40270	BUSINESS TAX	31,425	32,000	32,000	25,647		32,000	
40290	OTHER COUNTY LOCAL OPTION TAXE	0	0	0	6,939		7,000	
	Total COUNTY LOCAL OPTION TAXES	197,485	196,000	196,000	202,067		243,000	
40300	STATUTORY LOCAL TAXES							
40320	BANK EXCISE TAX	25,471	25,000	25,000	23,020		25,000	
40330	WHOLESALE BEER TAX	26,338	25,000	25,000	24,086		27,000	
40331	BEER PRIVILEGE TAX	2,873	3,000	3,000	980		3,000	
	Total STATUTORY LOCAL TAXES	54,682	53,000	53,000	48,086		55,000	
	Total LOCAL TAXES	2,767,908	2,684,174	2,684,174	2,736,110		2,820,288	
41000	LICENSES AND PERMITS							
41100	LICENSES							
41140	CABLE TV FRANCHISE	22,089	19,000	19,000	15,509		19,000	
	Total LICENSES	22,089	19,000	19,000	15,509		19,000	
41500	PERMITS							
41510	BEER PERMITS	475	0	0	238			
	Total PERMITS	475	0	0	238			
	Total LICENSES AND PERMITS	22,564	19,000	19,000	15,747		19,000	

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101 GENERAL  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
42000	FINES, FORFEITURES AND PENALTY							
42100	CIRCUIT COURT							
42110	FINES	9,583	12,000	12,000	834		5,000	
42120	OFFICERS COSTS	3,467	3,000	3,000	1,532		1,500	
42190	DATA ENTRY FEE - CIRCUIT COURT	458	500	500	366		500	
Total	CIRCUIT COURT	13,508	15,500	15,500	2,732		7,000	
42300	GENERAL SESSIONS COURT							
42310	FINES	3,018	3,000	3,000	6,458		3,000	
42320	OFFICERS COSTS	12,517	17,500	17,500	11,776		10,000	
42340	DRUG CONTROL FINES	9,515	10,000	10,000	1,031		2,000	
42390	DATA ENTRY FEE - GENERAL SESSI	2,945	4,200	4,200	3,351		4,200	
Total	GENERAL SESSIONS COURT	27,995	34,700	34,700	22,616		19,200	
42400	JUVENILE COURT							
42490	DATA ENTRY FEE - JUVENILE COUR	88	100	100	84		100	
Total	JUVENILE COURT	88	100	100	84		100	
42500	CHANCERY COURT							
42530	DATA ENTRY FEE - CHANCERY COUR	1,328	1,000	1,000	548		1,000	
Total	CHANCERY COURT	1,328	1,000	1,000	548		1,000	
42800	JUDICIAL DISTRICT DRUG PROGRAM							
42870	DATA ENTRY FEE - OTHER COURTS	1,074	500	500	828		500	
Total	JUDICIAL DISTRICT DRUG PROGRAM	1,074	500	500	828		500	
Total	FINES, FORFEITURES AND PENALTY	43,993	51,800	51,800	26,808		27,800	
43000	CHARGES FOR CURRENT SERVICES							
43300	FEES							
43360	LIBRARY FEES	358	500	500	570		500	
Total	FEES	358	500	500	570		500	
Total	CHARGES FOR CURRENT SERVICES	358	500	500	570		500	

101 GENERAL  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
43366	GREENBELT LATE APPLICATION FEE	0	0	0	50			
		0	0	0	50			
		0	0	0	50			
43000 CHARGES FOR CURRENT SERVICES								
43300 FEES								
43370	TELEPHONE COMMISSIONS	10,818	18,500	18,500	6,445		8,000	
43380	VENDING MACHINE COLLECTIONS	10,573	15,000	15,000	7,567		9,000	
43392	DATA PROCESSING FEE -REGISTER	3,312	2,500	2,500	3,300		2,500	
43395	SEXUAL OFFENDER REGISTRATION F	2,100	1,000	1,000	1,200		1,000	
	Total FEES	26,803	37,000	37,000	18,512		20,500	
	Total CHARGES FOR CURRENT SERVICES	26,803	37,000	37,000	18,512		20,500	
44000 OTHER LOCAL REVENUES								
44100 RECURRING ITEMS								
44110	INVESTMENT INCOME	14,004	15,000	15,000	7,859		10,000	
44120	LEASE/RENTALS	380	1,500	1,500	3,520		3,600	
44170	MISCELLANEOUS REFUNDS	4,298	0	0	278			
	Total RECURRING ITEMS	18,682	16,500	16,500	11,657		13,600	
44500 NONRECURRING ITEMS								
44530	SALE OF EQUIPMENT	0	0	0	500			
44540	SALE OF PROPERTY	0	0	0	106,282			
	Total NONRECURRING ITEMS	0	0	0	106,742			
44990 OTHER LOCAL REVENUES								
	Total	740	0	0	100			
	Total	740	0	0	100			
	Total OTHER LOCAL REVENUES	19,422	16,500	16,500	118,499		13,600	

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Statement of Proposed Operations  
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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
45000	FEES RECEIVED FROM COUNTY OFFI							
45500	FEES IN LIEU OF SALARY							
45510	COUNTY CLERK	73,359	72,000	72,000	69,908		72,000	
45520	CIRCUIT COURT CLERK	22,192	26,000	26,000	17,294		26,000	
45540	GENERAL SESSIONS COURT CLERK	49,510	55,000	55,000	51,781		55,000	
45550	CLERK AND MASTER	29,930	30,000	30,000	17,247		30,000	
45580	REGISTER	43,135	40,000	40,000	44,547		45,000	
45590	SHERIFF	3,274	5,000	5,000	2,122		5,000	
45610	TRUSTEE	142,086	135,000	135,000	144,099		135,000	
	TOTAL FEES IN LIEU OF SALARY	363,486	363,000	363,000	346,998		368,000	
	TOTAL FEES RECEIVED FROM COUNTY OFFI	363,486	363,000	363,000	346,998		368,000	
46000 STATE OF TENNESSEE								
46100 GENERAL GOVERNMENT GRANTS								
46110	JUVENILE SERVICES PROGRAM	4,500	9,000	9,000	4,500		9,000	
46190	OTHER GENERAL GOVERNMENT GRANT	0	0	250	21,250		26,000	
	Total GENERAL GOVERNMENT GRANTS	4,500	9,000	9,250	25,750		35,000	
46200 PUBLIC SAFETY GRANTS								
46210	LAW ENFORCEMENT TRAINING PROGR	5,600	9,600	9,600	2,400		9,600	
46290	OTHER PUBLIC SAFETY GRANTS	0	0	0	1,714			
	Total PUBLIC SAFETY GRANTS	5,600	9,600	9,600	4,114		9,600	
46300 HEALTH AND WELFARE GRANTS								
46390	OTHER HEALTH AND WELFARE GRANT	156,148	150,000	150,000	94,855			
	Total HEALTH AND WELFARE GRANTS	156,148	150,000	150,000	94,855			
46400 PUBLIC WORKS GRANTS								
46430	LITTER PROGRAM	21,806	44,200	44,200	21,175		44,200	
46490	OTHER PUBLIC WORKS GRANTS	0	0	0	59,451			
	Total PUBLIC WORKS GRANTS	21,806	44,200	44,200	80,626		44,200	

Revenue Estimate And Appropriations Requests

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Statement Of Proposed Operations  
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Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Revenues								
46000	STATE OF TENNESSEE							
46800	OTHER STATE REVENUES							
46820	INCOME TAX	4,533	8,000	8,000	0		8,000	
46830	BEER TAX	18,369	17,000	17,000	19,194		19,000	
		22,902	25,000	25,000	19,194		27,000	
	Total OTHER STATE REVENUES	210,956	237,800	238,050	224,539		115,800	
	Total STATE OF TENNESSEE	5,470	5,000	5,000	5,442		5,000	
46835	VEHICLE CERTIFICATE OF TITLE	5,470	5,000	5,000	5,442		5,000	
		5,470	5,000	5,000	5,442		5,000	
46000 STATE OF TENNESSEE								
46800 OTHER STATE REVENUES								
46840	ALCOHOLIC BEVERAGE TAX	32,564	30,000	30,000	34,211		40,000	
46851	STATE REVENUE SHARING -T.V.A.	142,838	130,000	130,000	140,877		140,000	
46852	STATE REVENUE SHARING - TELECO	20,518	16,900	16,900	16,989		4,000	
46855	STATE SHARED SPORTS GAMING PRI	1,458	3,000	3,000	4,404		160,000	
46915	CONTRACTED PRISONER BOARD	163,020	175,000	175,000	93,834		15,000	
46960	REGISTRAR'S SALARY SUPPLEMENT	15,164	15,000	15,000	11,373		85,000	
46980	OTHER STATE GRANTS	714,135	428,000	428,000	140,734			
46990	OTHER STATE REVENUES	200,114	476,870	476,870	477,299			
	Total OTHER STATE REVENUES	1,289,811	1,274,770	1,274,770	919,721		444,000	
	Total STATE OF TENNESSEE	1,289,811	1,274,770	1,274,770	919,721		444,000	
47000 FEDERAL GOVERNMENT								
47100 FEDERAL THROUGH STATE								
47180	COMMUNITY DEVELOPMENT	87,933	277,200	277,200	0		447,000	
47250	LAW ENFORCEMENT GRANTS	2,440	0	0	0			
47401	AMERICAN RESCUE PLAN ACT GRANT	0	12,000	12,000	82,649		5,000	
47590	OTHER FEDERAL THROUGH STATE	146,678	0	0	2,588			
	Total FEDERAL THROUGH STATE	237,051	289,200	371,849	85,237		452,000	
	Total FEDERAL GOVERNMENT	237,051	289,200	371,849	85,237		452,000	

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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
48000	OTHER GOVERNMENTS AND CITIZENS							
48100	OTHER GOVERNMENTS							
48130	CONTRIBUTIONS	25,947	0	0	0			
48140	CONTRACTED SERVICES	0	30,000	30,000	0			
	Total OTHER GOVERNMENTS	25,947	30,000	30,000	0			
	Total OTHER GOVERNMENTS AND CITIZENS	25,947	30,000	30,000	0			
49000 OTHER SOURCES (NON-REVENUE)								
49700	INSURANCE RECOVERY	15,419	0	0	0			
49800	TRANSFERS IN	0	0	0	37,199			
	Total	15,419	0	0	37,199			
	Total OTHER SOURCES (NON-REVENUE)	15,419	0	0	37,199			
	Total Est Revenue & Other Sources	5,029,188	5,008,744	5,091,643	4,535,432		4,286,488	

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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
51000	GENERAL ADMINISTRATION							
51100	COUNTY COMMISSION							
51100 191 BOARD AND COMMITTEE MEMBERS FE								
51100	201 SOCIAL SECURITY	15,550	18,000	18,000	13,000	18,000	18,000	
51100	210 UNEMPLOYMENT COMPENSATION	964	1,150	1,150	806	1,150	1,150	
51100	212 EMPLOYER MEDICARE	0	0	0	3	0	0	
51100	305 AUDIT SERVICES	226	250	250	189	250	250	
51100	309 CONTRACTS WITH GOVERNMENT AGEN	437,293	2,600	2,600	2,529	2,600	2,600	
51100	316 CONTRIBUTIONS	42,000	743,000	716,997	513,221	0	488,040	
51100	355 TRAVEL	0	0	0	0	0	0	
51100	509 REFUNDS	0	0	0	0	0	0	
51100	590 TRANSFERS TO OTHER FUNDS	990	1,500	1,500	0	1,500	1,500	
	Total COUNTY COMMISSION	499,242	806,500	864,500	653,748	23,500	513,040	
51210 BOARD OF EQUALIZATION								
51210	191 BOARD AND COMMITTEE MEMBERS FE	1,150	1,500	1,500	1,150	1,500	1,500	
	Total BOARD OF EQUALIZATION	1,150	1,500	1,500	1,150	1,500	1,500	
51220 BEER BOARD								
51220	191 BOARD AND COMMITTEE MEMBERS FE	350	500	500	250	750	500	
	Total BEER BOARD	350	500	500	250	750	500	
51300 COUNTY MAYOR/EXECUTIVE								
51300	101 COUNTY OFFICIAL/ADMINISTRATIVE	82,199	84,063	84,063	84,063	88,815	88,815	
51300	119 ACCOUNTANTS/BOOKKEEPERS	35,100	35,100	38,100	38,100	37,908	35,100	
51300	122 PURCHASING PERSONNEL	26,160	26,325	29,325	28,935	28,431	26,325	
51300	191 BOARD AND COMMITTEE MEMBERS FE	0	300	300	0	300	300	
51300	201 SOCIAL SECURITY	8,895	9,020	9,392	9,368	9,930	300	
51300	204 STATE RETIREMENT	4,288	4,300	4,720	4,693	4,645	4,700	
51300	210 UNEMPLOYMENT COMPENSATION	118	240	240	94	190	240	
51300	212 EMPLOYER MEDICARE	2,080	2,118	2,205	2,191	2,250	2,118	
51300	317 DATA PROCESSING SERVICES	13,998	16,386	16,573	16,573	17,053	16,386	
51300	320 DUES AND MEMBERSHIPS	0	865	865	865	977	865	
51300	332 LEGAL NOTICES, RECORDING AND C	2,820	2,500	3,000	2,604	1,500	2,500	
51300	349 PRINTING, STATIONERY AND FORMS	763	1,500	1,500	1,442	1,500	1,500	
51300	355 TRAVEL	115	1,500	650	551	1,500	1,500	
51300	435 OFFICE SUPPLIES	1,344	1,500	2,416	2,416	1,500	1,500	
51300	599 OTHER CHARGES	592	1,250	497	19	1,250	1,250	

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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
51000	GENERAL ADMINISTRATION							
51300	COUNTY MAYOR/EXECUTIVE							
Total COUNTY MAYOR/EXECUTIVE								
		178,472	186,967	193,846	191,914	197,749	198,519	
51400	COUNTY ATTORNEY							
Total COUNTY ATTORNEY								
		6,600	10,500	10,500	5,500	10,500	10,500	
51490	COUNTY OFFICIAL/ADMINISTRATIVE							
Total COUNTY ATTORNEY								
		6,600	10,500	10,500	5,500	10,500	10,500	
51500	ELECTION COMMISSION							
Total COUNTY OFFICIAL/ADMINISTRATIVE								
		64,052	65,504	65,504	65,504	69,206	69,206	
51500	101 COUNTY OFFICIAL/ADMINISTRATIVE	7,885	5,500	5,422	5,130	8,000	8,000	
51500	192 ELECTION COMMISSION	14,945	6,500	8,078	6,110	13,000	13,000	
51500	193 ELECTION WORKERS	3,971	4,065	4,065	4,061	4,430	4,430	
51500	201 SOCIAL SECURITY	4,484	4,586	4,586	4,585	85	85	
51500	204 STATE RETIREMENT	70	85	950	950	1,000	1,000	
51500	210 UNEMPLOYMENT COMPENSATION	929	2,898	2,898	2,898	3,000	3,000	
51500	212 EMPLOYER MEDICARE	0	300	300	0	4,500	4,500	
51500	317 DATA PROCESSING SERVICES	0	10,500	10,500	10,500	12,500	12,500	
51500	320 DUES AND MEMBERSHIPS	5,104	4,500	4,500	3,588	5,500	5,500	
51500	322 LEGAL NOTICES, RECORDING AND C	0	10,500	10,500	10,500	12,500	12,500	
51500	336 MAINTENANCE AND REPAIR SERVICE	277	5,500	2,900	0	4,500	4,500	
51500	349 PRINTING, STATIONERY AND FORMS	0	1,000	1,000	0	12,538	12,538	
51500	355 TRAVEL	0	6,000	8,600	0	3,000	3,000	
51500	399 OTHER CONTRACTED SERVICES	25,562	1,500	1,500	8,558	1,500	1,500	
51500	435 OFFICE SUPPLIES	1,034	1,500	1,500	1,204	1,500	1,500	
51500	599 OTHER CHARGES	889	1,500	0	0	3,000	1,500	
Total ELECTION COMMISSION								
		129,202	120,888	120,888	110,246	149,302	146,302	
51600	REGISTER OF DEEDS							
Total REGISTER OF DEEDS								
		71,169	72,782	72,782	72,782	76,986	76,986	
51600	101 COUNTY OFFICIAL/ADMINISTRATIVE	3,790	4,515	4,515	4,070	4,774	4,774	
51600	201 SOCIAL SECURITY	4,982	5,095	5,095	5,095	5,390	5,390	
51600	204 STATE RETIREMENT	886	1,060	1,060	952	1,117	1,117	
51600	212 EMPLOYER MEDICARE	3,246	6,000	6,000	3,806	6,000	6,000	
51600	317 DATA PROCESSING SERVICES	612	715	715	607	715	715	
51600	320 DUES AND MEMBERSHIPS	856	1,000	1,000	500	1,000	1,000	
51600	349 PRINTING, STATIONERY AND FORMS	462	750	750	388	750	750	
Total REGISTER OF DEEDS								
		86,003	91,917	91,917	88,200	96,732	96,732	

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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
51000	GENERAL ADMINISTRATION							
51720	PLANNING	-1-	-2-	-3-	-4-	-5-	-6-	-7-
51720	191 BOARD AND COMMITTEE MEMBERS FE	750	750	750	700	750	750	
51720	309 CONTRACTS WITH GOVERNMENT AGEN	0	2,500	2,500	0	2,500	2,500	
Total	PLANNING	750	3,250	3,250	700	3,250	3,250	
51800 COUNTY BUILDINGS								
51800	149 LABORERS	3,364	24,960	16,867	15,492	24,960	24,960	
51800	166 CUSTODIAL PERSONNEL	1,768	19,240	19,240	10,667	19,240	12,000	
51800	169 PART-TIME PERSONNEL	8,438	0	6,713	6,713	0	0	
51800	201 SOCIAL SECURITY	841	2,830	2,849	2,035	2,849	2,849	
51800	204 STATE RETIREMENT	0	0	1,500	505	1,800	1,800	
51800	210 UNEMPLOYMENT COMPENSATION	139	160	340	226	340	340	
51800	212 EMPLOYER MEDICARE	197	745	749	476	750	750	
51800	307 COMMUNICATION	52,472	52,000	60,000	57,377	56,000	56,000	
51800	335 MAINTENANCE AND REPAIR SERVICE	37,264	30,000	58,500	53,500	30,000	30,000	
51800	338 MAINTENANCE AND REPAIR SERVICE	0	5,000	3,000	2,834	5,000	5,000	
51800	410 CUSTODIAL SUPPLIES	4,378	7,500	5,500	4,374	7,500	7,500	
51800	415 ELECTRICAL	97,461	100,000	112,000	102,887	110,000	110,000	
51800	425 GASOLINE	0	1,000	3,000	1,786	5,000	1,000	
51800	434 NATURAL GAS	15,824	15,000	22,400	19,335	20,000	20,000	
51800	454 WATER AND SEWER	30,915	40,000	36,100	31,241	40,000	35,000	
51800	523 LANDFILL CLOSURE/POSTCLOSURE C	7,671	0	0	0	0	0	
Total	COUNTY BUILDINGS	260,732	298,435	348,758	309,548	323,439	307,199	
52000 FINANCE								
52300 PROPERTY ASSESSOR'S OFFICE								
52300	101 COUNTY OFFICIAL/ADMINISTRATIVE	71,169	72,782	72,782	72,782	76,986	76,986	
52300	169 PART-TIME PERSONNEL	26,892	28,080	31,080	29,244	30,328	28,080	
52300	201 SOCIAL SECURITY	5,881	5,900	6,286	6,128	6,554	6,725	
52300	204 STATE RETIREMENT	4,982	5,100	5,100	5,095	5,390	5,390	
52300	210 UNEMPLOYMENT COMPENSATION	132	230	230	109	300	230	
52300	212 EMPLOYER MEDICARE	1,375	1,525	1,569	1,433	1,557	1,525	
52300	305 AUDIT SERVICES	2,225	2,400	2,400	2,300	2,400	2,400	
52300	317 DATA PROCESSING SERVICES	14,199	12,000	12,000	9,017	12,000	12,000	
52300	320 DUES AND MEMBERSHIPS	1,050	1,050	1,050	1,050	1,050	1,050	
52300	332 LEGAL NOTICES, RECORDING AND C	81	150	150	132	150	150	
52300	355 TRAVEL	0	500	500	0	500	500	
52300	435 OFFICE SUPPLIES	531	750	750	695	750	750	



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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
	Estimated Expenditures							
50000	GENERAL GOVERNMENT							
52000	FINANCE							
52300	PROPERTY ASSESSOR'S OFFICE	-1-	-2-	-3-	-4-	-5-	-6-	-7-
Total	PROPERTY ASSESSOR'S OFFICE	128,517	130,467	133,897	127,985	138,065	135,786	

52400	COUNTY TRUSTEE'S OFFICE							
52400	101 COUNTY OFFICIAL/ADMINISTRATIVE	71,169	72,782	72,782	72,782	76,896	76,986	
52400	106 DEPUTY (IES)	26,325	26,325	29,325	29,325	28,431	26,325	
52400	201 SOCIAL SECURITY	5,846	6,151	6,137	6,133	6,276	6,610	
52400	204 STATE RETIREMENT	6,825	6,965	7,415	7,414	7,085	6,226	
52400	210 UNEMPLOYMENT COMPENSATION	70	100	60	56	100	100	
52400	212 EMPLOYER MEDICARE	1,367	1,450	1,494	1,434	1,470	1,470	
52400	317 DATA PROCESSING SERVICES	10,191	11,860	11,860	11,860	14,003	14,003	
52400	320 DUES AND MEMBERSHIPS	617	750	750	617	750	750	
52400	332 LEGAL NOTICES, RECORDING AND C	260	600	0	0	600	600	
52400	349 PRINTING, STATIONERY AND FORMS	251	1,000	780	506	500	500	
52400	435 OFFICE SUPPLIES	1,026	1,500	1,720	1,713	1,500	1,500	
52400	709 DATA PROCESSING EQUIPMENT	0	6,285	6,885	6,863			
Total	COUNTY TRUSTEE'S OFFICE	123,947	135,768	139,208	138,703	137,611	135,070	

52500	COUNTY CLERK'S OFFICE							
52500	101 COUNTY OFFICIAL/ADMINISTRATIVE	71,169	72,782	72,782	72,782	76,986	76,986	
52500	106 DEPUTY (IES)	26,325	26,325	29,325	29,325	28,431	26,325	
52500	201 SOCIAL SECURITY	6,025	6,151	6,337	6,311	6,536	6,610	
52500	204 STATE RETIREMENT	6,825	6,965	7,175	6,881	7,380	7,226	
52500	210 UNEMPLOYMENT COMPENSATION	70	100	100	56	200	100	
52500	212 EMPLOYER MEDICARE	1,409	1,450	1,494	1,476	1,530	1,450	
52500	317 DATA PROCESSING SERVICES	5,637	5,960	5,960	5,960	5,960	5,960	
52500	320 DUES AND MEMBERSHIPS	592	715	715	715	715	715	
52500	332 LEGAL NOTICES, RECORDING AND C	95	100	190	184	100	100	
52500	349 PRINTING, STATIONERY AND FORMS	0	250	250	90	250	250	
52500	435 OFFICE SUPPLIES	343	500	410	63	500	500	
52500	599 OTHER CHARGES	1,155	2,000	734	734	750	750	
Total	COUNTY CLERK'S OFFICE	119,645	124,048	127,488	125,184	131,338	128,972	

53000 ADMINISTRATION OF JUSTICE

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Revenue Estimate and Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
Estimated Expenditures								
50000 GENERAL GOVERNMENT								
53000 ADMINISTRATION OF JUSTICE								
53100 CIRCUIT COURT								
53100 101 COUNTY OFFICIAL/ADMINISTRATIVE								
53100	161 SECRETARY(S)	71,169	72,782	72,782	72,782	76,986	76,986	
53100	161 SECRETARY(S)	26,325	26,325	29,325	29,325	28,431	26,325	
53100	194 JURY AND WITNESS EXPENSE	1,482	6,151	6,151	6,060	11,000	11,000	
53100	201 SOCIAL SECURITY	6,045	6,965	7,063	6,331	6,536	6,610	
53100	204 STATE RETIREMENT	6,825	6,850	7,148	7,148	7,380	7,226	
53100	210 EMPLOYMENT COMPENSATION	70	100	100	56	200	100	
53100	212 EMPLOYER MEDICARE	1,414	1,450	1,494	1,481	1,530	1,450	
53100	317 DATA PROCESSING SERVICES	7,493	7,898	7,898	7,898	8,438	8,438	
53100	320 DUES AND MEMBERSHIPS	597	600	702	702	705	705	
53100	349 PRINTING, STATIONERY AND FORMS	102	750	750	346	750	750	
53100	435 OFFICE SUPPLIES	789	750	648	596	750	750	
53100	508 PREMIUMS ON CORPORATE SURETY B	75	75	75	75	75	75	
53100	599 OTHER CHARGES	2,436	0	0	0	4,000	4,000	
Total CIRCUIT COURT		124,822	130,696	134,136	132,800	146,781	144,415	
53300 GENERAL SESSIONS COURT								
53300	102 JUDGE(S)	29,224	31,300	31,450	31,432	32,909	32,910	
53300	161 SECRETARY(S)	6,403	7,500	7,350	7,015	7,361	7,361	
53300	299 OTHER FRINGE BENEFITS	4,984	5,500	5,500	5,500	5,772	5,772	
Total GENERAL SESSIONS COURT		40,611	44,300	44,300	43,947	46,042	46,043	
53400 CHANCERY COURT								
53400	101 COUNTY OFFICIAL/ADMINISTRATIVE	71,169	72,782	72,782	72,782	76,986	76,986	
53400	201 SOCIAL SECURITY	4,413	4,515	4,515	4,512	4,774	4,774	
53400	204 STATE RETIREMENT	4,982	5,095	5,095	5,095	5,390	5,390	
53400	210 EMPLOYMENT COMPENSATION	168	168	168	56	200	100	
53400	212 EMPLOYER MEDICARE	1,032	1,060	1,060	1,055	1,117	1,060	
53400	317 DATA PROCESSING SERVICES	6,993	7,371	7,371	7,371	7,875	7,875	
53400	320 DUES AND MEMBERSHIPS	577	600	682	682	700	700	
53400	332 LEGAL NOTICES, RECORDING AND C	1,118	10,000	10,000	2,458	10,000	10,000	
53400	349 PRINTING, STATIONERY AND FORMS	288	750	750	555	750	750	
53400	435 OFFICE SUPPLIES	750	750	668	204	750	750	
53400	508 PREMIUMS ON CORPORATE SURETY B	75	75	75	75	75	75	
53400	599 OTHER CHARGES	264	0	0	0	75	75	
Total CHANCERY COURT		91,829	103,166	103,166	94,845	108,617	108,460	

Revenue Estimate And Appropriations Requests

101 GENERAL  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
53000	ADMINISTRATION OF JUSTICE							
53500	JUVENILE COURT							
53500	309 CONTRACTS WITH GOVERNMENT AGEN	10,000	10,000	10,000	10,000	10,000	10,000	
	Total JUVENILE COURT	10,000	10,000	10,000	10,000	10,000	10,000	
53700	JUDICIAL COMMISSIONERS							
53700	101 COUNTY OFFICIAL/ADMINISTRATIVE	7,200	7,200	7,200	7,200	7,200	7,200	
53700	508 PREMIUMS ON CORPORATE SURETY B	75	75	75	75	75	75	
	Total JUDICIAL COMMISSIONERS	7,275	7,275	7,275	7,275	7,275	7,275	
54000	PUBLIC SAFETY							
54110	SHERIFF'S DEPARTMENT							
54110	101 COUNTY OFFICIAL/ADMINISTRATIVE	78,286	80,060	80,060	80,060	84,586	84,586	
54110	106 DEPUTY (IES)	198,815	308,204	312,304	260,231	372,009	308,204	
54110	119 ACCOUNTANTS/BOOKKEEPERS	36,941	38,166	166	0	42,588	38,166	
54110	140 SALARY SUPPLEMENTS	6,400	9,600	9,600	2,400	10,000	9,600	
54110	160 GUARDS	462	0	0	0	0	0	
54110	170 SCHOOL OF RESOURCE OF OFFICER	0	30,000	30,000	8,335	20,000	12,000	
54110	187 OVERTIME PAY	9,132	12,000	12,000	0	5,000	5,000	
54110	196 IN-SERVICE TRAINING	1,575	5,000	5,000	0	27,000	27,000	
54110	201 SOCIAL SECURITY	20,169	27,000	27,502	21,562	30,000	30,000	
54110	204 STATE RETIREMENT	21,400	30,000	30,462	23,340	30,000	30,000	
54110	210 UNEMPLOYMENT COMPENSATION	668	1,800	1,805	727	1,800	1,800	
54110	212 EMPLOYER MEDICARE	4,717	7,000	7,117	5,043	7,000	7,000	
54110	320 DUES AND MEMBERSHIPS	1,000	1,100	1,100	1,000	1,100	1,100	
54110	338 MAINTENANCE AND REPAIR SERVICE	8,200	10,000	17,215	14,158	15,000	15,000	
54110	349 PRINTING, STATIONERY AND FORMS	742	500	0	0	2,500	2,500	
54110	355 TRAVEL	0	1,750	1,481	1,481	40,000	35,000	
54110	425 GASOLINE	18,396	30,000	35,743	35,743	1,700	1,200	
54110	435 OFFICE SUPPLIES	599	1,200	1,050	1,050	7,600	5,000	
54110	451 UNIFORMS	2,013	2,500	1,743	1,721	15,000	1,000	
54110	599 OTHER CHARGES	1,247	1,000	500	165	5,000	4,000	
54110	708 COMMUNICATION EQUIPMENT	1,440	3,000	1,185	1,185	0	0	
54110	718 MOTOR VEHICLES	0	40,147	81,479	81,479	0	0	
	Total SHERIFF'S DEPARTMENT	412,202	640,027	657,412	539,680	687,883	588,656	
54210	JAIL							
54210	149 LABORERS	48,585	67,315	50,815	46,213	103,740	67,315	

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101 GENERAL  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
54000	PUBLIC SAFETY							
54210	JAIL							
54210	160 GUARDS	419,493	480,480	464,680	455,283	515,424	480,480	
54210	187 OVERTIME PAY	14,739	22,000	27,500	24,736	30,000	22,000	
54210	201 SOCIAL SECURITY	29,282	35,000	37,506	31,872	35,000	35,000	
54210	204 STATE RETIREMENT	30,391	37,000	39,324	33,454	37,000	37,000	
54210	210 UNEMPLOYMENT COMPENSATION	1,496	3,300	3,324	1,228	3,300	3,300	
54210	212 EMPLOYER MEDICARE	6,848	8,200	8,739	7,454	8,200	8,200	
54210	317 DATA PROCESSING SERVICES	2,230	33,500	19,207	19,207	33,500	5,000	
54210	340 MEDICAL AND DENTAL SERVICES	216,324	150,000	212,950	123,548	185,000	170,000	
54210	410 CUSTODIAL SUPPLIES	4,117	5,000	5,350	5,350	18,000	5,000	
54210	422 FOOD SUPPLIES	86,226	85,000	129,993	120,501	115,000	120,000	
54210	451 UNIFORMS	0	0	0	0	4,000	3,000	
54210	599 OTHER CHARGES	5,459	6,000	9,200	8,848	15,000	7,500	
54210	708 COMMUNICATION EQUIPMENT	0	0	0	0	14,000	4,000	
	Total JAIL	865,190	932,795	1,008,388	877,694	1,117,164	967,795	
54310	FIRE PREVENTION AND CONTROL							
54310	316 CONTRIBUTIONS	1,000	1,000	1,000	1,000	1,000	1,000	
54310	412 DIESEL FUEL	0	0	0	0		31,148	
	Total FIRE PREVENTION AND CONTROL	1,000	1,000	1,000	1,000	1,000	32,148	
54490	OTHER EMERGENCY MANAGEMENT							
54490	316 CONTRIBUTIONS	2,000	2,000	2,000	2,000	2,000	2,000	
	Total OTHER EMERGENCY MANAGEMENT	2,000	2,000	2,000	2,000	2,000	2,000	
54610	COUNTY CORONER/MEDICAL EXAMINER							
54610	599 OTHER CHARGES	8,356	10,600	24,280	17,006	22,000	10,600	
	Total COUNTY CORONER/MEDICAL EXAMINER	8,356	10,600	24,280	17,006	22,000	10,600	
54900	OTHER PUBLIC SAFETY							
54900	316 CONTRIBUTIONS	100,000	100,000	100,000	100,000	100,000	100,000	
54900	399 OTHER CONTRACTED SERVICES	0	0	18,632	0			
	Total OTHER PUBLIC SAFETY	100,000	100,000	118,632	100,000	100,000	100,000	

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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
55000	PUBLIC HEALTH AND WELFARE							
55110	LOCAL HEALTH CENTER							
55110	162 CLERICAL PERSONNEL	0	2,200	2,200	0			
55110	201 SOCIAL SECURITY	0	200	200	0			
55110	210 UNEMPLOYMENT COMPENSATION	0	100	100	0			
55110	212 EMPLOYER MEDICARE	0	100	100	0			
55110	307 COMMUNICATION	389	1,900	1,900	425	1,900	1,900	
55110	355 TRAVEL	0	1,100	1,100	0			
55110	413 DRUGS AND MEDICAL SUPPLIES	73	400	400	0	400	400	
55110	435 OFFICE SUPPLIES	0	200	200	0	200	200	
55110	499 OTHER SUPPLIES AND MATERIALS	200	400	400	200	400	400	
55110	599 OTHER CHARGES	38,748	3,490	3,490	771			
	Total LOCAL HEALTH CENTER	39,410	10,090	10,090	1,396	2,900	2,900	
55390	APPROPRIATION TO STATE							
55390	309 CONTRACTS WITH GOVERNMENT AGEN	24,510	24,510	24,510	24,510	24,510	24,510	
	Total APPROPRIATION TO STATE	24,510	24,510	24,510	24,510	24,510	24,510	
55731	WASTE PICKUP							
55731	147 TRUCK DRIVERS	960	0	306	306			
55731	201 SOCIAL SECURITY	60	0	19	19			
55731	204 STATE RETIREMENT	0	0	21	21			
55731	210 UNEMPLOYMENT COMPENSATION	10	0	2	2			
55731	212 EMPLOYER MEDICARE	14	0	4	4			
	Total WASTE PICKUP	1,044	0	352	352			
55732	CONVENIENCE CENTERS							
55732	149 LABORERS	0	0	1,840	1,840			
55732	201 SOCIAL SECURITY	0	0	114	114			
55732	204 STATE RETIREMENT	0	0	129	129			
55732	210 UNEMPLOYMENT COMPENSATION	0	0	15	15			
55732	212 EMPLOYER MEDICARE	0	0	27	27			
	Total CONVENIENCE CENTERS	0	0	2,125	2,125			

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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
56000	SOCIAL, CULTURAL, AND RECREATIO							
56300	SENIOR CITIZENS ASSISTANCE	-1-	-2-	-3-	-4-	-5-	-6-	-7-
56300	349 PRINTING, STATIONERY AND FORMS	540	0	0	0			
Total SENIOR CITIZENS ASSISTANCE								
		540	0	0	0			
56500 LIBRARIES								
56500	101 COUNTY OFFICIAL/ADMINISTRATIVE	23,529	23,679	26,679	26,679	23,679	23,679	
56500	169 PART-TIME PERSONNEL	1,463	2,200	2,687	2,379	2,200	2,200	
56500	201 SOCIAL SECURITY	1,550	1,605	1,841	1,802	1,791	1,791	
56500	204 STATE RETIREMENT	1,647	1,660	1,883	1,883	1,870	1,870	
56500	210 UNEMPLOYMENT COMPENSATION	85	363	363	76	363	363	
56500	212 EMPLOYER MEDICARE	362	400	459	421	444	444	
56500	317 DATA PROCESSING SERVICES	0	1,000	995	995	1,000	1,000	
56500	320 DUES AND MEMBERSHIPS	0	29	29	29	45	45	
56500	432 LIBRARY BOOKS/MEDIA	696	1,400	1,373	1,373	1,900	1,900	
56500	435 OFFICE SUPPLIES	934	938	970	952	938	938	
56500	709 DATA PROCESSING EQUIPMENT	3,356	0	0	0			
Total LIBRARIES								
		33,622	33,274	37,279	36,589	34,230	34,230	
56700 PARKS AND FAIR BOARDS								
56700	509 REFUNDS	0	0	250	250			
Total PARKS AND FAIR BOARDS								
		0	0	250	250			
57000 AGRICULTURE & NATURAL RESOURCE								
57100	140 SALARY SUPPLEMENTS	22,431	34,575	34,575	34,575	36,955	36,955	
57100	161 SECRETARY(S)	8,945	8,946	8,946	8,351	6,864	6,864	
57100	201 SOCIAL SECURITY	1,895	2,756	2,756	2,756	2,745	2,745	
57100	204 STATE RETIREMENT	6,190	6,792	6,792	6,792	7,039	11,136	
57100	207 MEDICAL INSURANCE	0	0	0	0	11,136		
57100	210 UNEMPLOYMENT COMPENSATION	0	81	81	81	115	115	
57100	212 EMPLOYER MEDICARE	467	645	645	645	642	645	
57100	299 OTHER FRINGE BENEFITS	0	0	0	0	990	3,000	
57100	307 COMMUNICATION	0	3,000	3,000	268	3,000	3,000	
57100	355 TRAVEL	3,000	3,000	3,000	3,000	3,000	3,000	
57100	435 OFFICE SUPPLIES	0	0	0	0	2,500		
57100	513 WORKMAN'S COMPENSATION INSURAN	0	2,500	2,500	0	89	90	
57100	790 OTHER EQUIPMENT	2,042	0	0	2,181		2,500	

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Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
Estimated Expenditures								
50000	GENERAL GOVERNMENT	-1-	-2-	-3-	-4-	-5-	-6-	-7-
57000	AGRICULTURE & NATURAL RESOURCE							
57100	AGRICULTURAL EXTENSION SERVICE							
Total AGRICULTURAL EXTENSION SERVICE								
		44,970	62,295	62,295	58,649	75,135	67,050	
Total SOIL CONSERVATION SERVICE								
57500	SOIL CONSERVATION							
57500	105 SUPERVISOR/DIRECTOR	49,734	51,688	54,738	54,738	60,528	60,528	
57500	201 SOCIAL SECURITY	3,086	3,205	3,394	3,394	3,874	3,874	
57500	204 STATE RETIREMENT	3,482	3,619	3,832	3,832	4,237	4,237	
57500	210 UNEMPLOYMENT COMPENSATION	70	100	56	56	100	100	
57500	212 EMPLOYER MEDICARE	721	750	794	794	878	878	
Total SOIL CONSERVATION								
		57,093	59,362	62,814	62,814	69,617	69,617	
Total OTHER GENERAL GOVERNMENT								
58000	OTHER GENERAL GOVERNMENT							
58300	VETERAN'S SERVICES							
58300	169 PART-TIME PERSONNEL	4,837	8,750	8,739	2,843	8,750	8,750	
58300	201 SOCIAL SECURITY	300	550	550	176	550	550	
58300	210 UNEMPLOYMENT COMPENSATION	55	190	190	23	190	190	
58300	212 EMPLOYER MEDICARE	70	130	130	41	75	130	
58300	320 DUES AND MEMBERSHIPS	0	0	0	0	449	449	
58300	355 TRAVEL	64	500	500	357	500	1,000	
58300	435 OFFICE SUPPLIES	449	449	449	12	250	250	
Total VETERAN'S SERVICES								
		5,775	10,569	10,558	3,452	10,764	11,319	
Total OTHER CHARGES								
58400	OTHER CHARGES							
58400	506 LIABILITY INSURANCE	95,625	96,000	96,000	92,888	102,000	102,000	
58400	510 TRUSTEE'S COMMISSION	58,582	58,000	61,000	57,791	62,000	62,000	
58400	513 WORKMAN'S COMPENSATION INSURAN	95,726	96,000	96,000	95,797	96,500	100,000	
Total OTHER CHARGES								
		249,933	250,000	253,000	246,476	260,500	264,000	
Total EMPLOYEE BENEFITS								
58600	EMPLOYEE BENEFITS							
58600	207 MEDICAL INSURANCE	29,148	33,000	33,000	28,979	33,000	33,000	
58600	299 OTHER FRINGE BENEFITS	5,903	12,000	12,000	9,946	5,000	5,000	
Total EMPLOYEE BENEFITS								
		35,051	45,000	45,000	38,925	38,000	38,000	

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Statement of Proposed Operations  
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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
	Estimated Expenditures							
50000	GENERAL GOVERNMENT	-1-	-2-	-3-	-4-	-5-	-6-	-7-
58000	OTHER GENERAL GOVERNMENT							
58900	MISCELLANEOUS							
58900	348 POSTAL CHARGES	13,831	14,000	13,151	12,641	12,000	12,000	
58900	414 DUPLICATING SUPPLIES	14,607	16,000	17,449	17,449	17,500	17,500	
Total	MISCELLANEOUS	28,438	30,000	30,600	30,090	29,500	29,500	
Total	GENERAL GOVERNMENT	3,718,281	4,417,699	4,685,714	4,085,003	4,007,654	4,235,888	
60000	HIGHWAYS							
64000	LITTER AND TRASH COLLECTION							
64000	149 LABORERS	22,720	24,000	27,000	22,722	24,000	24,000	
64000	201 SOCIAL SECURITY	1,626	1,500	1,686	1,651	1,600	1,600	
64000	204 STATE RETIREMENT	1,702	1,700	1,910	1,608	1,200	1,600	
64000	210 UNEMPLOYMENT COMPENSATION	106	250	250	74	250	250	
64000	212 EMPLOYER MEDICARE	380	350	394	386	350	350	
64000	301 ACCOUNTING SERVICES	3,507	3,905	3,900	3,900	4,218	3,905	
64000	499 OTHER SUPPLIES AND MATERIALS	6,140	8,840	8,825	8,825	8,840	8,840	
64000	599 OTHER CHARGES	2,870	4,795	4,815	4,820	5,500	5,500	
Total	LITTER AND TRASH COLLECTION	39,051	45,340	48,780	43,986	45,958	44,445	
Total	HIGHWAYS	39,051	45,340	48,780	43,986	45,958	44,445	
Total	Estimated Expend & Other Uses	3,757,332	4,463,039	4,739,494	4,128,989	4,053,612	4,280,333	



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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
	Estimated Expenditures							
60000	HIGHWAYS							
64000	LITTER AND TRASH COLLECTION							
		-1-	-2-	-3-	-4-	-5-	-6-	-7-

Excess Of Estimated Revenue Over (Under) Estimated Expenditures	1,271,856	545,705	357,149	406,443	4,053,612	6,155	1,678,299
Estimated Beg Fund Balance, JULY 01	0	1,271,856	1,271,856	1,271,856	1,678,299	1,678,299	1,678,299
Undesignated Fund Bal	0						
Reserves	0						
Designated Fund Bal	0						
Beginning Fund Bal	0						
Excess (Diff) in Rev/Exp	0						
Unadjust Fund Bal	0						
Adjustment	0						
Total Ending Fund Bal	0						
Adjustment	0						
Estimated End Fund Balance, JUNE 30	1,271,856	1,817,561	1,629,005	1,678,299	2,375,313	1,684,454	1,678,299

\* End of Report: VAN BUREN CO EXECUTIVE \*

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112 COURTHOUSE & JAIL MAINTENANCE  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
40000	LOCAL TAXES							
40200	COUNTY LOCAL OPTION TAXES							
40260	LITIGATION TAX - SPECIAL PURPO	61,528	70,000	70,000	71,152		77,000	
40266	LITIGATION TAX - JAIL OR WORKH	636	5,000	5,000	392		1,000	
	Total COUNTY LOCAL OPTION TAXES	62,164	75,000	75,000	71,544		78,000	
	Total LOCAL TAXES	62,164	75,000	75,000	71,544		78,000	
47000	FEDERAL GOVERNMENT							
47100	FEDERAL THROUGH STATE							
47401	AMERICAN RESCUE PLAN ACT GRANT	0	0	3,440	3,440			
	Total FEDERAL THROUGH STATE	0	0	3,440	3,440			
	Total FEDERAL GOVERNMENT	0	0	3,440	3,440			
	Total Est Revenue & Other Sources	62,164	75,000	78,440	74,984		78,000	

112 COURTHOUSE & JAIL MAINTENANCE  
Statement of Proposed Operations  
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Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Expenditures								
5000	GENERAL GOVERNMENT							
5100	GENERAL ADMINISTRATION							
5180	COUNTY BUILDINGS							
51800	149 LABORERS	48,967	38,000	56,946	47,908	31,500	29,500	
51800	166 CUSTODIAL PERSONNEL	0	17,600	1,500	0	2,200	1,920	
51800	201 SOCIAL SECURITY	2,814	3,890	4,135	2,841	2,500	2,100	
51800	204 STATE RETIREMENT	3,158	2,660	3,970	3,354	2,500	2,100	
51800	210 EMPLOYMENT COMPENSATION	96	337	345	118	200	100	
51800	212 EMPLOYER MEDICARE	658	908	966	664	700	500	
51800	335 MAINTENANCE AND REPAIR SERVICE	1,975	2,500	2,500	716	2,000	16,500	
51800	338 MAINTENANCE AND REPAIR SERVICE	1,391	2,500	1,500	1,296	2,500	3,500	
51800	425 GASOLINE	3,966	5,000	7,000	6,913	6,500	5,000	
51800	599 OTHER CHARGES	0	0	0	0	1,000		
Total COUNTY BUILDINGS								
		63,025	73,395	78,862	63,810	49,100	59,170	
5800	OTHER GENERAL GOVERNMENT							
58400	OTHER CHARGES							
58400	510 TRUSTEE'S COMMISSION	619	810	810	775		810	
Total OTHER CHARGES								
		619	810	810	775		810	
Total GENERAL GOVERNMENT								
		63,644	74,205	79,672	64,585	49,100	59,980	
		63,644	74,205	79,672	64,585	49,100	59,980	
Total Estimated Expend & Other Uses								
Excess Of Estimated Revenue Over (Under) Estimated Expenditures								
Estimated Beg Fund Balance, JULY 01								
		1,480-	795	1,232-	10,399	49,100-	18,020	40,464
		31,545	30,065	30,065	30,065	40,464	40,464	
Undesignated Fund Bal								
		0	0	0	0	0	0	0
Reserves								
		0	0	0	0	0	0	0
Designated Fund Bal								
		0	0	0	0	0	0	0
Beginning Fund Bal								
		31,545	31,545	31,545	31,545	31,545	31,545	31,545
Excess (Difft) in Rev/Exp								
		1,480-	1,480-	1,480-	1,480-	1,480-	1,480-	1,480-
Unadjust Fund Bal								
		30,065	30,065	30,065	30,065	30,065	30,065	30,065
Adjustment								
		0	0	0	0	0	0	0
Total Ending Fund Bal								
		30,065	30,065	30,065	30,065	30,065	30,065	30,065
Adjustment								
		0	0	0	0	0	0	0
Estimated End Fund Balance, JUNE 30								
		30,065	30,860	28,833	40,464	8,636-	58,484	40,464

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116 SOLID WASTE/SANITATION  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
40000	LOCAL TAXES							
40100	COUNTY PROPERTY TAXES							
40110	CURRENT PROPERTY TAX	25,139	0	0	56			
40120	TRUSTEE'S COLLECTIONS - PRIOR	0	0	0	1,533			
40130	CIR CLK/CLK & MASTER COLLECTIO	6	0	0	138			
40140	INTEREST AND PENALTY	38	0	0	268			
40162	PAYMENTS IN LIEU OF TAXES-LOCA	1,722	0	0	0			
	Total COUNTY PROPERTY TAXES	26,905	0	0	1,883			
	Total LOCAL TAXES	26,905	0	0	1,883			
43000 CHARGES FOR CURRENT SERVICES								
43100	GENERAL SERVICE CHARGES							
43106	COMMERCIAL AND INDUSTRIAL WASTE	38,587	42,000	42,000	30,529		42,000	
43107	RESIDENTIAL WASTE COLLECTION C	242,304	210,000	210,000	187,654		210,000	
43108	CONVENIENCE WASTE CENTERS COLL	180,002	150,000	150,000	149,834		150,000	
	Total GENERAL SERVICE CHARGES	460,893	402,000	402,000	368,017		402,000	
	Total CHARGES FOR CURRENT SERVICES	460,893	402,000	402,000	368,017		402,000	
43116 TIRE TAX-WASTE TIRE DISPOSAL								
		1,879	2,000	2,000	3,775		3,000	
		1,879	2,000	2,000	3,775		3,000	
		1,879	2,000	2,000	3,775		3,000	
44000 OTHER LOCAL REVENUES								
44100	RECURRING ITEMS							
44145	SALE OF RECYCLED MATERIALS	7,369	5,000	5,000	10,733		10,000	
44170	MISCELLANEOUS REFUNDS	0	0	0	1,365			
	Total RECURRING ITEMS	7,369	5,000	5,000	12,098		10,000	
44500 NONRECURRING ITEMS								
44530	SALE OF EQUIPMENT	998	0	0	0			
	Total NONRECURRING ITEMS	998	0	0	0			
	Total OTHER LOCAL REVENUES	8,367	5,000	5,000	12,098		10,000	

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116 SOLID WASTE/SANITATION  
 Statement of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
	Estimated Revenues							
46000	STATE OF TENNESSEE							
46800	OTHER STATE REVENUES							
46980	OTHER STATE GRANTS	25,000	0	0	0			
	Total OTHER STATE REVENUES	25,000	0	0	0			
	Total STATE OF TENNESSEE	25,000	0	0	0			
47000	FEDERAL GOVERNMENT							
47100	FEDERAL THROUGH STATE							
47401	AMERICAN RESCUE PLAN ACT GRANT	0	0	9,936	9,936			
	Total FEDERAL THROUGH STATE	0	0	9,936	9,936			
	Total FEDERAL GOVERNMENT	0	0	9,936	9,936			
	Total Est Revenue & Other Sources	523,044	409,000	418,936	395,709		415,000	

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116 SOLID WASTE/SANITATION  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
55000	PUBLIC HEALTH AND WELFARE							
55731	WASTE PICKUP							
55731	147 TRUCK DRIVERS	39,915	36,000	48,500	48,311	54,600	55,000	
55731	201 SOCIAL SECURITY	2,475	2,300	3,192	2,995	3,500	3,520	
55731	204 STATE RETIREMENT	2,167	2,100	3,010	2,793	2,912	2,100	
55731	210 UNEMPLOYMENT COMPENSATION	217	400	400	136	360	400	
55731	212 EMPLOYER MEDICARE	579	600	762	701	800	800	
55731	336 MAINTENANCE AND REPAIR SERVICE	13,010	12,000	21,764	21,764	15,000	25,000	
55731	412 DIESEL FUEL	28,147	25,000	34,736	35,042	35,000	35,000	
	Total WASTE PICKUP	86,510	78,400	112,364	111,742	112,172	121,820	
55732 CONVENIENCE CENTERS								
55732	149 LABORERS	56,277	45,000	62,200	55,383	56,000	45,000	
55732	201 SOCIAL SECURITY	3,489	2,800	3,591	3,433	3,480	2,800	
55732	204 STATE RETIREMENT	1,770	2,000	2,000	601	1,800	620	
55732	210 UNEMPLOYMENT COMPENSATION	351	500	538	367	540	500	
55732	212 EMPLOYER MEDICARE	816	700	808	803	770	700	
55732	358 REMITTANCE OF REVENUES COLLECT	22,138	0	0	0	210,000	150,000	
55732	399 OTHER CONTRACTED SERVICES	185,607	190,000	208,500	204,628	500	500	
55732	499 OTHER SUPPLIES AND MATERIALS	480	500	500	258	3,500	3,000	
55732	510 TRUSTEE'S COMMISSION	4,648	3,000	3,880	4,158	5,000	3,000	
55732	590 TRANSFERS TO OTHER FUNDS	0	0	0	0	5,000	3,000	
55732	599 OTHER CHARGES	1,487	3,000	5,040	5,040	5,000	3,000	
55732	610 PRINCIPAL ON CAPITAL LEASES	26,167	0	0	0			
55732	611 INTEREST ON CAPITAL LEASES	5,645	0	0	0			
	Total CONVENIENCE CENTERS	308,875	247,500	287,365	274,671	281,590	206,120	
55754 LANDFILL OPERATION AND MAINTENANCE								
55754	599 OTHER CHARGES	4,370	9,500	9,500	6,775	9,500	9,500	
	Total LANDFILL OPERATION AND MAINTENANCE	4,370	9,500	9,500	6,775	9,500	9,500	
	Total GENERAL GOVERNMENT	399,755	335,400	409,229	393,188	403,262	337,440	
	Total Estimated Expend & Other Uses	399,755	335,400	409,229	393,188	403,262	337,440	

116 SOLID WASTE/SANITATION  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
	Estimated Expenditures							
50000	GENERAL GOVERNMENT							
55000	PUBLIC HEALTH AND WELFARE							
55754	LANDFILL OPERATION AND MAINTENANCE							

Excess Of Estimated Revenue Over (Under) Estimated Expenditures	123,289	73,600	9,707	2,521	403,262	77,560	95,289
Estimated Beg Fund Balance, JULY 01	30,521	92,768	92,768	92,768	95,289	95,289	
Undesignated Fund Bal	30,521						
Reserves	0						
Designated Fund Bal	0						
Beginning Fund Bal	30,521						
Excess (Diff) in Rev/Exp	123,289						
Unadjust Fund Bal	92,768						
Adjustment	0						
Total Ending Fund Bal	92,768						
Adjustment	0						
Estimated End Fund Balance, JUNE 30	92,768	166,368	102,475	95,289	307,973	172,849	95,289

\* End Of Report: VAN BUREN CO EXECUTIVE \*

118 AMBULANCE SERVICE  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
40000 LOCAL TAXES								
40100 COUNTY PROPERTY TAXES								
40110	CURRENT PROPERTY TAX	247,200	355,031	355,031	365,363	364,490	400,513	
40120	TRUSTEE'S COLLECTIONS - PRIOR	23,636	20,000	20,000	15,333	15,333	20,000	
40130	CIR CLK/CLK & MASTER COLLECTIO	5,377	5,000	5,000	1,376	1,387	5,000	
40140	INTEREST AND PENALTY	5,199	5,000	5,000	3,601	3,506	5,000	
40162	PAYMENTS IN LIEU OF TAXES-LOCA	17,223	21,529	21,529	25,243	25,243	27,768	
	Total COUNTY PROPERTY TAXES	298,635	406,560	406,560	410,916	409,959	458,281	
	Total LOCAL TAXES	298,635	406,560	406,560	410,916	409,959	458,281	
43000 CHARGES FOR CURRENT SERVICES								
43100 GENERAL SERVICE CHARGES								
43120	PATIENT CHARGES	355,341	405,000	405,000	435,005	400,000	420,000	
	Total GENERAL SERVICE CHARGES	355,341	405,000	405,000	435,005	400,000	420,000	
	Total CHARGES FOR CURRENT SERVICES	355,341	405,000	405,000	435,005	400,000	420,000	
44000 OTHER LOCAL REVENUES								
44100 RECURRING ITEMS								
44170	MISCELLANEOUS REFUNDS	0	0	0	67			
	Total RECURRING ITEMS	0	0	0	67			
	Total OTHER LOCAL REVENUES	0	0	0	67			
47000 FEDERAL GOVERNMENT								
47100 FEDERAL THROUGH STATE								
47401	AMERICAN RESCUE PLAN ACT GRANT	0	0	52,947	39,241			
	Total FEDERAL THROUGH STATE	0	0	52,947	39,241			
Total FEDERAL GOVERNMENT								
	Total FEDERAL GOVERNMENT	0	0	52,947	39,241			
49000 OTHER SOURCES (NON-REVENUE)								
49800 TRANSFERS IN								
	Total	0	0	0	40,000			
	Total	0	0	0	40,000			



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118 AMBULANCE SERVICE  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
49000	Estimated Revenues OTHER SOURCES (NON-REVENUE)	-1-	-2-	-3-	-4-	-5-	-6-	-7-
	Total OTHER SOURCES (NON-REVENUE)	0	0	0	40,000			
	Total Est Revenue & Other Sources	653,976	811,560	864,507	925,229	809,959	878,281	

118 AMBULANCE SERVICE  
Statement Of Proposed Operations  
For the Fiscal Year Ending June 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
55000	PUBLIC HEALTH AND WELFARE							
55130	AMBULANCE/EMERGENCY MEDICAL SERVICES							
55130	105 SUPERVISOR/DIRECTOR	39,967	42,000	45,000	43,613	45,000	42,000	
55130	131 MEDICAL PERSONNEL	341,090	350,000	397,700	392,692	440,000	380,000	
55130	187 OVERTIME PAY	144,517	150,000	150,000	142,391	290,000	210,000	
55130	196 IN-SERVICE TRAINING	1,382	1,500	1,500	454	1,500	1,500	
55130	201 SOCIAL SECURITY	31,786	32,500	35,713	35,178	47,000	36,800	
55130	204 STATE RETIREMENT	30,142	29,750	38,302	37,392	45,000	40,250	
55130	210 UNEMPLOYMENT COMPENSATION	1,052	2,000	2,034	913	2,000	2,000	
55130	212 EMPLOYER MEDICARE	7,434	7,200	8,318	8,227	8,800	8,400	
55130	320 DUES AND MEMBERSHIPS	355	750	855	855	855	750	
55130	333 LICENSES	1,500	1,500	1,500	1,500	1,500	1,500	
55130	336 MAINTENANCE AND REPAIR SERVICE	90	1,000	19,630	18,892	20,000	1,000	
55130	338 MAINTENANCE AND REPAIR SERVICE	5,794	8,000	9,000	8,214	10,000	15,000	
55130	399 OTHER CONTRACTED SERVICES	44,432	45,000	44,895	41,060	44,895	45,000	
55130	412 DIESEL FUEL	15,254	20,000	27,000	22,900	25,000	30,000	
55130	413 DRUGS AND MEDICAL SUPPLIES	31,723	34,000	34,000	28,050	34,000	34,000	
55130	451 UNIFORMS	263	1,000	1,000	300	1,000	5,000	
55130	510 TRUSTEE'S COMMISSION	9,569	10,000	12,000	12,367	13,500	11,200	
55130	599 OTHER CHARGES	1,337	1,500	1,500	1,053	1,500	1,500	
55130	708 COMMUNICATION EQUIPMENT	0	0	0	0	1,500	4,000	
55130	735 HEALTH EQUIPMENT	0	1,500	1,500	539	1,500	1,500	
55130	790 OTHER EQUIPMENT	1,175	1,500	1,500		1,500	1,500	
Total AMBULANCE/EMERGENCY MEDICAL SERVI		708,862	740,700	832,947	796,790	1,034,550	872,900	
Total GENERAL GOVERNMENT		708,862	740,700	832,947	796,790	1,034,550	872,900	
Total Estimated Expend & Other Uses		708,862	740,700	832,947	796,790	1,034,550	872,900	

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118 AMBULANCE SERVICE  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
	Estimated Expenditures							
50000	GENERAL GOVERNMENT							
55000	PUBLIC HEALTH AND WELFARE							
55130	AMBULANCE/EMERGENCY MEDICAL SERVICES	-1-	-2-	-3-	-4-	-5-	-6-	-7-

Excess Of Estimated Revenue Over								
(Under) Estimated Expenditures								
	Estimated Beg Fund Balance, JULY 01	54,886-	70,860	31,560	128,439	224,591-	5,381	190,360
	Undesignated Fund Bal	116,807	61,921	61,921	61,921	190,360	190,360	190,360
	Reserves	0						
	Designated Fund Bal	0						
	Beginning Fund Bal	116,807						
	Excess (Def) in Rev/Exp	54,886-						
	Unadjus Fund Bal	61,921						
	Adjustment	0						
	Total Ending Fund Bal	61,921						
	Adjustment	0						
	Estimated End Fund Balance, JUNE 30	61,921	132,781	93,481	190,360	34,231-	195,741	190,360

\* End of Report: VAN BUREN CO EXECUTIVE \*

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120 LOCAL PURPOSE TAX  
Statement of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
40000	LOCAL TAXES							
40100	COUNTY PROPERTY TAXES							
40110	CURRENT PROPERTY TAX	123,130	142,012	142,012	146,370		145,641	
40120	TRUSTEE'S COLLECTIONS - PRIOR	13,170	11,500	11,500	7,666		11,500	
40130	CIR CLK/CLK & MASTER COLLECTIO	3,586	11,500	11,500	1,688		11,500	
40140	INTEREST AND PENALTY	2,819	6,000	6,000	1,709		6,000	
40162	PAYMENTS IN LIEU OF TAXES-LOCA	8,612	8,612	8,612	10,097		10,097	
	Total COUNTY PROPERTY TAXES	151,317	179,624	179,624	166,530		184,738	
	Total LOCAL TAXES	151,317	179,624	179,624	166,530		184,738	
44000	OTHER LOCAL REVENUES							
44100	RECURRING ITEMS							
44170	MISCELLANEOUS REFUNDS	1,183	800	800	0		800	
	Total RECURRING ITEMS	1,183	800	800	0		800	
	Total OTHER LOCAL REVENUES	1,183	800	800	0		800	
49000	OTHER SOURCES (NON-REVENUE)							
49800	TRANSFERS IN	0	0	0	50,499			
	Total	0	0	0	50,499			
	Total OTHER SOURCES (NON-REVENUE)	0	0	0	50,499			
	Total Est Revenue & Other Sources	152,500	180,424	180,424	217,029		185,538	

120 LOCAL PURPOSE TAX  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-

50000	GENERAL GOVERNMENT							
54000	PUBLIC SAFETY							
54310	FIRE PREVENTION AND CONTROL							

54310	316 CONTRIBUTIONS	90,000	120,000	170,000	170,000	120,000	125,000	
54310	316 MAINTENANCE AND REPAIR SERVICE	0	0	2,500	2,321	2,500	4,000	
54310	502 BUILDING AND CONTENTS INSURANC	50,960	52,000	52,000	50,474	52,000	53,000	
	Total FIRE PREVENTION AND CONTROL	140,960	172,000	224,500	222,795	174,500	182,000	

58000	OTHER GENERAL GOVERNMENT							
58400	OTHER CHARGES							

58400	510 TRUSTEE'S COMMISSION	3,031	3,360	3,360	3,326	3,375	3,360	
	Total OTHER CHARGES	3,031	3,360	3,360	3,326	3,375	3,360	
	Total GENERAL GOVERNMENT	143,991	175,360	227,860	226,121	177,875	185,360	

	Total Estimated Expend & Other Uses	143,991	175,360	227,860	226,121	177,875	185,360	
	Excess Of Estimated Revenue Over (Under) Estimated Expenditures	8,509	5,064	47,436	9,092	177,875	178	
	Estimated Beg Fund Balance, JULY 01	25,115	33,624	33,624	33,624	24,532	24,532	

	Undesignated Fund Bal	25,115						
	Reserves	0						
	Designated Fund Bal	0						
	Beginning Fund Bal	25,115						
	Excess (Diff) in Rev/Exp	8,509						
	Unadjust Fund Bal	33,624						
	Adjustment	0						
	Total Ending Fund Bal	33,624						

	Adjustment	0						
	Estimated End Fund Balance, JUNE 30	33,624	38,688	13,812	24,532	153,343	24,710	24,532

\* End of Report: VAN BUREN CO EXECUTIVE \*

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Revenue Estimate And Appropriations Requests

122 DRUG CONTROL  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Revenues								
42000	FINES, FORFEITURES AND PENALTY							
42100	CIRCUIT COURT							
42140	DRUG CONTROL FINES	8,126	4,500	4,500	8,219		4,500	
	Total CIRCUIT COURT	8,126	4,500	4,500	8,219		4,500	
42300	GENERAL SESSIONS COURT							
42340	DRUG CONTROL FINES	8,121	3,200	3,200	7,780		3,200	
	Total GENERAL SESSIONS COURT	8,121	3,200	3,200	7,780		3,200	
42800	JUDICIAL DISTRICT DRUG PROGRAM							
42865	DRUG TASK FORCE FORFEITURES AN	0	0	0	1,436			
	Total JUDICIAL DISTRICT DRUG PROGRAM	0	0	0	1,436			
	Total FINES, FORFEITURES AND PENALTY	16,247	7,700	7,700	17,435		7,700	
	Total Est Revenue & Other Sources	16,247	7,700	7,700	17,435		7,700	

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122 DRUG CONTROL  
Statement of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
	Estimated Expenditures							
50000	GENERAL GOVERNMENT							
54000	PUBLIC SAFETY							
54150	DRUG ENFORCEMENT							
54150	499 OTHER SUPPLIES AND MATERIALS	0	1,000	1,000	0		1,000	
54150	510 TRUSTEE'S COMMISSION	0	150	150	0			
54150	718 MOTOR VEHICLES	424	0	37,199	37,199			
	Total DRUG ENFORCEMENT	424	1,150	38,349	37,199		1,000	
58000	OTHER GENERAL GOVERNMENT							
58400	OTHER CHARGES							
58400	510 TRUSTEE'S COMMISSION	170	150	150	173		150	
	Total OTHER CHARGES	170	150	150	173		150	
	Total GENERAL GOVERNMENT	594	1,300	38,499	37,372		1,150	
	Total Estimated Expend & Other Uses	594	1,300	38,499	37,372		1,150	
	Excess Of Estimated Revenue Over (Under) Estimated Expenditures	15,653	6,400	30,799	19,937		6,550	
	Estimated Beg Fund Balance, JULY 01	60,647	76,300	76,300	76,300	56,363	56,363	56,363
	Undesignated Fund Bal	60,647						
	Reserves	0						
	Designated Fund Bal	0						
	Beginning Fund Bal	60,647						
	Excess (Diff) in Rev/Exp	15,653						
	Unadjust Fund Bal	76,300						
	Adjustment	0						
	Total Ending Fund Bal	76,300						
	Adjustment	0						
	Estimated End Fund Balance, JUNE 30	76,300	82,700	45,501	56,363	56,363	62,913	56,363

\* End of Report: VAN BUREN CO EXECUTIVE \*

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151 GENERAL DEBT SERVICE  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
	Estimated Revenues							
40000	LOCAL TAXES							
40100	COUNTY PROPERTY TAXES							
40110	CURRENT PROPERTY TAX	211,778	149,113	149,113	153,214		80,103	
40120	TRUSTEE'S COLLECTIONS - PRIOR	10,743	5,000	5,000	13,033		5,000	
40130	CTR CLK/CLK & MASTER COLLECTIO	2,912	5,000	5,000	1,169		5,000	
40140	INTEREST AND PENALTY	2,513	2,000	2,000	2,665		2,000	
40161	PAYMENTS IN LIEU OF TAXES - T.	624	623	623	572		523	
40162	PAYMENTS IN LIEU OF TAXES-LOCA	14,640	9,042	9,042	10,602		5,554	
40163	PAYMENTS IN LIEU OF TAXES - OT	50,000	50,000	50,000	50,000		50,000	
	Total COUNTY PROPERTY TAXES	293,210	220,778	220,778	231,255		148,180	
40200	COUNTY LOCAL OPTION TAXES							
40220	HOTEL/MOTEL TAX	135,791	150,000	150,000	138,803		225,000	
	Total COUNTY LOCAL OPTION TAXES	135,791	150,000	150,000	138,803		225,000	
	Total LOCAL TAXES	429,001	370,778	370,778	370,058		373,180	
46000	STATE OF TENNESSEE							
46800	OTHER STATE REVENUES							
46851	STATE REVENUE SHARING - T.V.A.	20,405	21,100	21,100	20,125		15,000	
	Total OTHER STATE REVENUES	20,405	21,100	21,100	20,125		15,000	
	Total STATE OF TENNESSEE	20,405	21,100	21,100	20,125		15,000	
48000	OTHER GOVERNMENTS AND CITIZENS							
48100	OTHER GOVERNMENTS							
48130	CONTRIBUTIONS	125,703	0	0	0			
	Total OTHER GOVERNMENTS	125,703	0	0	0			
	Total OTHER GOVERNMENTS AND CITIZENS	125,703	0	0	0			
	Total Est Revenue & Other Sources	575,109	391,878	391,878	390,183		388,180	



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151 GENERAL DEBT SERVICE  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Expenditures								
82110	GENERAL GOVERNMENT							
82110	601 PRINCIPAL ON BONDS	225,000	0	0	0		230,000	
	GENERAL GOVERNMENT	225,000	0	0	0		230,000	
		225,000	0	0	0		230,000	
80000	DEBT SERVICE							
82100	PRINCIPAL ON DEBT							
82130	EDUCATION							
82130	601 PRINCIPAL ON BONDS	79,000	0	0	0			
	EDUCATION	79,000	0	0	0			
82200	INTEREST ON DEBT							
82210	GENERAL GOVERNMENT	0	230,000	230,000	230,000	230,000	145,834	
82210	602 PRINCIPAL ON NOTES	152,302	149,146	149,146	149,146	145,834	145,834	
82210	603 INTEREST ON BONDS	152,302	379,146	379,146	379,146	375,834	145,834	
	GENERAL GOVERNMENT							
82230	EDUCATION							
82230	603 INTEREST ON BONDS	46,703	0	0	0			
	EDUCATION	46,703	0	0	0			
82310	GENERAL GOVERNMENT							
82310	510 TRUSTEE'S COMMISSION	6,853	4,200	5,700	5,851		6,000	
	GENERAL GOVERNMENT	6,853	4,200	5,700	5,851		6,000	
		284,858	383,346	384,846	384,997	375,834	151,834	
	DEBT SERVICE	509,858	383,346	384,846	384,997	375,834	381,834	
	Total Estimated Expend & Other Uses							

151 GENERAL DEBT SERVICE  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
80000	DEBT SERVICE							
82310	GENERAL GOVERNMENT	-1-	-2-	-3-	-4-	-5-	-6-	-7-
	Estimated Expenditures							

Excess Of Estimated Revenue Over (Under) Estimated Expenditures	65,251	8,532	7,032	5,186	375,834	6,346	432,580
Estimated Beg Fund Balance, JULY 01	362,143	427,394	427,394	427,394	432,580	432,580	432,580
Undesignated Fund Bal	362,143						
Reserves	0						
Designated Fund Bal	0						
Beginning Fund Bal	362,143						
Excess (Diff) In Rev/Exp	65,251						
Unadjus Fund Bal	427,394						
Adjustment	0						
Total Ending Fund Bal	427,394						
Adjustment	0						
Estimated End Fund Balance, JUNE 30	427,394	435,926	434,426	432,580	56,746	438,926	432,580

\* End of Report: VAN BUREN CO EXECUTIVE \*

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JULY 01, 2020 Thru JUNE 30, 2021

171 GENERAL CAPITAL PROJECTS  
44110 INVESTMENT INCOME

Fnd-Funct-Obj-Fnd-Centr-Obj	Sub Cost Sub	Transaction Type Number	Date	Description	Debit Amount	Credit Amount	Balance
171-44110		CR	06/01/2021	Beginning Balance			0.00
171-44110		CR	06/30/2021	TRUSTEE RECEIPTS JUNE 2021	0.00	7.81	7.81
171-44110		JE	06/30/2021	YEAR END CLOSING JUNE 2021	0.00	46.88	54.69
				Month-End Balance	0.00	54.69	54.69
				Ending Balance	0.00	54.69	54.69
				Total Beginning Balance For Account: 171-44110-			0.00
				Thru Account: 171-44110-			0.00
				Total Ending Balance For Account: 171-44110-			54.69
				Thru Account: 171-44110-			

47401 AMERICAN RESCUE PLAN ACT GRANT #1

171-47401		CR	05/01/2021	Beginning Balance			0.00
171-47401		CR	05/31/2021	TRUSTEE RECEIPTS MAY 2021	0.00	570.283.50	570.283.50
				Month-End Balance	0.00	570.283.50	570.283.50
				Ending Balance	0.00	570.283.50	570.283.50
				Total Beginning Balance For Account: 171-47401-			0.00
				Thru Account: 171-47401-			0.00
				Total Ending Balance For Account: 171-47401-			570.283.50
				Thru Account: 171-47401-			

91190 OTHER GENERAL GOVERNMENT PROJECTS  
590 TRANSFERS TO OTHER FUNDS

171-91190-590		CD	07/01/2020	Beginning Balance			0.00
171-91190-590				VOID # 171-	-11140.710		11,084.67
				Month-End Balance	0.00	11,084.67	11,084.67
				Ending Balance	0.00	11,084.67	11,084.67
				Total Beginning Balance For Account: 171-91190-590-			0.00
				Thru Account: 171-91190-590-			0.00
				Total Ending Balance For Account: 171-91190-590-			11,084.67
				Thru Account: 171-91190-590-			

171-91190-590	JE	2086	05/31/2021	Beginning Balance	11,084.67	0.00	11,084.67
171-91190-590				CAPITAL PROJECTS	0.00	0.00	11,084.67
				Month-End Balance	11,084.67	0.00	11,084.67
				Ending Balance	11,084.67	0.00	11,084.67
				Total Beginning Balance For Account: 171-91190-590-			0.00
				Thru Account: 171-91190-590-			0.00
				Total Ending Balance For Account: 171-91190-590-			11,084.67
				Thru Account: 171-91190-590-			

Beginning: 07 JULY 2020 Fnd-Funct-Obj-Fnd-Centr-Obj Month 171-40000-2021  
 Ending: 06 JUNE 2021 171-99999-222-222-2222-222 Sub Cost Sub

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171 GENERAL CAPITAL PROJECTS  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
Estimated Expenditures								
50000	GENERAL GOVERNMENT							
58000	OTHER GENERAL GOVERNMENT							
58831	AMERICAN RESCUE PLAN ACT GRANT #1							
58831	410 CUSTODIAL SUPPLIES	0	0	50,000	27,714			
	Total AMERICAN RESCUE PLAN ACT GRANT #1	0	0	50,000	27,714			
58832	AMERICAN RESCUE PLAN ACT GRANT #2							
58832	707 BUILDING IMPROVEMENTS	0	0	22,000	20,742			
	Total AMERICAN RESCUE PLAN ACT GRANT #2	0	0	22,000	20,742			
58833	AMERICAN RESCUE PLAN ACT GRANT #3							
58833	523 LANDFILL CLOSURE/POSTCLOSURE C	0	0	82,000	14,170		73,830	
	Total AMERICAN RESCUE PLAN ACT GRANT #3	0	0	82,000	14,170		73,830	
58834	AMERICAN RESCUE PLAN ACT GRANT #4							
58834	590 TRANSFERS TO OTHER FUNDS	0	0	271,099	254,750			
	Total AMERICAN RESCUE PLAN ACT GRANT #4	0	0	271,099	254,750			
58835	AMERICAN RESCUE PLAN ACT GRANT #5							
58835	335 MAINTENANCE AND REPAIR SERVICE	0	0	156,219	140,723		67,432	
58835	718 MOTOR VEHICLES	0	0	31,113	0		31,114	
	Total AMERICAN RESCUE PLAN ACT GRANT #5	0	0	187,332	140,723		98,546	
58836	AMERICAN RESCUE PLAN ACT GRANT #6							
58836	336 MAINTENANCE AND REPAIR SERVICE	0	0	9,000	8,550			
	Total AMERICAN RESCUE PLAN ACT GRANT #6	0	0	9,000	8,550			
58837	AMERICAN RESCUE PLAN ACT GRANT #7							
58837	718 MOTOR VEHICLES	0	0	126,638	126,638		260,000	
	Total AMERICAN RESCUE PLAN ACT GRANT #7	0	0	126,638	126,638		260,000	

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171 GENERAL CAPITAL PROJECTS  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account No.	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-

Estimated Expenditures

50000 GENERAL GOVERNMENT  
58000 OTHER GENERAL GOVERNMENT  
58838 AMERICAN RESCUE PLAN ACT GRANT #8

58838 709 DATA PROCESSING EQUIPMENT

0	0	13,264	11,231					
Total AMERICAN RESCUE PLAN ACT GRANT #8	0	13,264	11,231					
Total GENERAL GOVERNMENT	0	761,333	604,518			432,376		
Total Estimated Expend & Other Uses	0	761,333	604,518			432,376		
Excess Of Estimated Revenue Over (Under) Estimated Expenditures Estimated Beg Fund Balance, JULY 01	54	0	761,333- 54	33,821- 54	33,767- 54	432,376- 33,767-		33,767-
Undesignated Fund Bal	0							
Reserves	0							
Designated Fund Bal	0							
Beginning Fund Bal	0							
Excess (Diff) in Rev/Exp	0							
Unadjust Fund Bal	0							
Adjustment	0							
Total Ending Fund Bal	0							
Adjustment	0							
Estimated End Fund Balance, JUNE 30	54	54	761,279-	33,767-	33,767-	466,143-		33,767-

\* End of Report: VAN BUREN CO EXECUTIVE \*

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Revenue Estimate And Appropriations Requests

171 GENERAL CAPITAL PROJECTS  
Statement of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Account No.	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
	Estimated Revenues							
44000	OTHER LOCAL REVENUES							
44100	RECURRING ITEMS							
44110	INVESTMENT INCOME	54	0	0	413			
	Total RECURRING ITEMS	54	0	0	413			
	Total OTHER LOCAL REVENUES	54	0	0	413			
47000	FEDERAL GOVERNMENT							
47100	FEDERAL THROUGH STATE							
47401	AMERICAN RESCUE PLAN ACT GRANT	0	0	0	570,284			
	Total FEDERAL THROUGH STATE	0	0	0	570,284			
	Total FEDERAL GOVERNMENT	0	0	0	570,284			
	Total Est Revenue & Other Sources	54	0	0	570,697			

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131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
40000	Estimated Revenues							
40200	COUNTY LOCAL OPTION TAXES	106	2,200	2,200	135			2,200
40280	MINERAL SEVERAN	106	2,200	2,200	135			2,200
	Total COUNTY LOCAL OPTION TAXES	106	2,200	2,200	135			2,200
	Total LOCAL TAXES	106	2,200	2,200	135			2,200
44000	OTHER LOCAL REVENUES							
44100	RECURRING ITEMS							
44170	MISCELLANEOUS R	56,421	0	0	2,221			
	Total RECURRING ITEMS	56,421	0	0	2,221			
44500	NONRECURRING ITEMS							
44530	SALE OF EQUIPME	0	0	0	16,892			
	Total NONRECURRING ITEMS	0	0	0	16,892			
	Total OTHER LOCAL REVENUES	56,421	0	0	19,113			
46000	STATE OF TENNESSEE							
46400	PUBLIC WORKS GRANTS							
46410	BRIDGE PROGRAM	0	65,000	65,000	0			40,000
46420	STATE AID PROGR	0	0	0	0			10,000
	Total PUBLIC WORKS GRANTS	0	65,000	65,000	0			50,000
46800	OTHER STATE REVENUES							
46920	GASOLINE AND MO	1,880,566	1,878,759	1,878,759	1,836,732			2,035,918
46930	PETROLEUM SPeci	4,003	4,433	4,433	3,732			4,092
	Total OTHER STATE REVENUES	1,884,569	1,883,192	1,883,192	1,840,464			2,040,010
	Total STATE OF TENNESSEE	1,884,569	1,948,192	1,948,192	1,840,464			2,090,010
47401	AMERICAN RESCUS	0	0	49,386	49,386			
		0	0	49,386	49,386			
		0	0	49,386	49,386			

131 HIGHWAY/PUBLIC WORKS  
 Statement Of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account	Description	Actual 2020-2021 -1-	Original Budget 2021-2022 -2-	Amended Budget 2021-2022 -3-	Est & Bgt Current Year 2021-2022 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
47000	Estimated Revenues FEDERAL GOVERNMENT							
47600	DIRECT FEDERAL REVENUE							
47990	OTHER DIRECT FE	55,227	0	0	0			
	Total DIRECT FEDERAL REVENUE	55,227	0	0	0			
	Total FEDERAL GOVERNMENT	55,227	0	0	0			
	Total Est Revenue & Other Sources	1,996,323	1,950,392	1,999,778	1,909,098			2,092,210

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131 HIGHWAY/PUBLIC WORKS  
Statement of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
60000	HIGHWAYS							
61000	ADMINISTRATION							
101	COUNTY OFFICIAL	78,286	80,060	80,060	80,060			84,586
103	ASSISTANT(S)	37,000	37,000	40,000	40,000			39,000
119	ACCOUNTANTS/BOO	31,000	31,000	34,000	34,000			34,000
187	OVERTIME PAY	0	7,000	7,000	0			7,000
189	OTHER SALARIES	0	6,000	6,000	0			6,000
201	SOCIAL SECURITY	8,672	10,825	11,197	9,156			12,000
210	UNEMPLOYMENT CO	0	425	425	0			425
212	EMPLOYER MEDICA	2,028	2,500	2,587	2,141			2,500
307	COMMUNICATION	2,437	3,000	3,000	2,794			3,000
320	DUES AND MEMBER	2,555	3,000	3,000	2,555			3,000
322	EVALUATION AND	0	100	100	0			100
337	MAINTENANCE AND	818	3,500	3,500	0			3,500
348	POSTAL CHARGES	174	300	300	243			300
349	PRINTING, START	197	600	600	466			600
355	TRAVEL	0	2,500	2,500	1,637			2,500
413	DRUGS AND MEDIC	0	1,500	1,500	40			1,500
415	ELECTRICITY	1,442	2,500	2,500	1,605			2,500
435	OFFICE SUPPLIES	398	2,000	2,000	1,324			2,000
599	OTHER CHARGES	235	1,000	1,000	347			2,000
	Total ADMINISTRATION	165,242	194,810	201,269	176,368			207,511
62000	HIGHWAY AND BRIDGE MAINTENANCE							
143	EQUIPMENT OPERA	79,880	95,000	107,000	98,628			101,000
147	TRUCK DRIVERS	30,264	32,000	35,000	32,537			34,000
149	LABORERS	151,559	165,000	177,000	165,278			175,000
187	OVERTIME PAY	7,249	25,000	25,000	8,946			30,000
189	OTHER SALARIES	13,412	25,000	25,000	15,594			25,000
201	SOCIAL SECURITY	16,743	32,000	33,674	19,110			32,000
210	UNEMPLOYMENT CO	0	1,200	1,200	0			1,200
212	EMPLOYER MEDICA	3,916	5,495	5,887	4,469			5,495
321	ENGINEERING SER	0	2,000	2,000	0			2,000
399	OTHER CONTRACTE	588,159	950,000	950,000	920,241			1,000,000
403	ASPHALT-COLD MI	3,676	9,200	9,200	3,053			4,200
405	ASPHALT-LIQUID	0	1,000	1,000	0			6,000
409	CRUSHED STONE	59,075	60,000	60,000	59,831			60,000
427	ICE	0	300	300	0			300
433	LUBRICANTS	138	2,000	2,000	1,162			6,000
440	PIPE-METAL	14,731	15,000	15,000	14,697			15,000
443	ROAD STONS	2,136	6,000	6,000	2,578			6,000
444	SALT	22,025	42,000	42,000	13,412			42,000
446	SMALL TOOLS	0	500	500	0			500
447	STRUCTURAL STEE	240	500	500	0			500
455	WOOD PRODUCTS	58	500	500	0			2,000

131 HIGHWAY/PUBLIC WORKS  
Statement of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Revenue Estimate And Appropriations Requests

Account	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
60000	Estimated Expenditures							
62000	HIGHWAY AND BRIDGE MAINTENANCE							
499	OTHER SUPPLIES	1,975	2,000	2,000	1,090			4,000
	Total HIGHWAY AND BRIDGE MAINTENANCE	995,236	1,471,695	1,500,761	1,360,626			1,552,195
63100	OPERATION AND MAINTENANCE OF EQUIPMENT							
142	MECHANIC(S)	58,296	64,500	69,300	64,065			68,000
149	LABORERS	20,190	30,000	31,500	21,757			60,000
150	NIGHTWATCHMEN	56,504	59,000	63,300	60,966			64,000
187	OVERTIME PAY	1,991	7,000	7,000	2,465			7,000
189	OTHER SALARIES	3,011	9,000	9,000	3,432			9,000
201	SOCIAL SECURITY	8,646	10,500	11,157	9,467			10,500
210	UNEMPLOYMENT CO	0	500	514	0			500
212	EMPLOYER MEDICA	2,022	2,500	2,654	2,214			2,500
329	LAUNDRY SERVICE	0	200	200	0			200
336	MAINTENANCE AND	3,130	5,408	5,408	4,711			8,000
399	OTHER CONTRACTE	0	2,500	2,500	0			2,500
412	DIESEL FUEL	27,218	40,000	40,000	39,825			110,000
418	EQUIPMENT AND M	37,154	40,000	40,000	24,625			40,000
424	GARAGE SUPPLIES	905	3,000	3,000	2,681			3,000
425	GASOLINE	15,430	25,000	25,000	23,229			54,000
433	LUBRICANTS	5,881	6,000	6,000	5,648			8,000
442	PROPANE GAS	0	500	500	0			500
446	SMALL TOOLS	0	500	500	404			500
450	TIRES AND TUBES	14,543	18,000	18,000	14,739			18,000
454	WATER AND SEWER	506	800	800	470			800
499	OTHER SUPPLIES	883	52,000	52,000	27,241			32,000
599	OTHER CHARGES	784	1,500	1,500	218			1,500
	Total OPERATION AND MAINTENANCE OF EQUIP	257,094	378,408	389,833	308,157			500,500
63400	QUARRY OPERATIONS							
307	COMMUNICATION	2,779	4,000	4,000	3,891			5,000
330	OPERATING LEASE	4,800	4,800	4,800	4,800			4,800
415	ELECTRICITY	2,666	4,000	4,000	3,118			4,000
	Total QUARRY OPERATIONS	10,245	12,800	12,800	11,809			13,800
65000	OTHER CHARGES							
316	CONTRIBUTIONS	0	2,500	2,500	0			2,500
506	LIABILITY INSUR	29,536	38,000	38,000	31,110			38,000
508	PREMIUMS ON COR	0	500	500	0			500
510	TRUSTEE'S COMM	18,686	20,000	20,000	18,356			25,000

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131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2023

Account	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
60000 HIGHWAYS	Estimated Expenditures	-1-	-2-	-3-	-4-	-5-	-6-	-7-
65000 OTHER CHARGES								
513	WORKMAN'S COMPE	52,850	60,000	60,000	52,996			60,000
Total OTHER CHARGES		101,072	121,000	121,000	102,462			126,000
66000 EMPLOYER BENEFITS								
204	STATE RETIREMEN	32,362	67,460	70,106	37,116			47,000
205	EMPLOYER AND DE	18,927	25,000	25,000	20,473			25,000
207	MEDICAL INSURAN	19,264	37,830	37,830	19,130			37,830
210	UNEMPLOYMENT CO	4,211	8,000	8,000	3,781			8,000
Total EMPLOYER BENEFITS		74,764	138,290	140,936	80,500			117,830
68000 CAPITAL OUTLAY								
705	BRIDGE CONSTRU	0	40,000	40,000	0			40,000
708	COMMUNICATION F	0	2,000	2,000	0			2,000
711	FURNITURE AND F	0	800	800	0			800
714	HIGHWAY EQUIPME	0	83,226	83,226	67,784			175,000
718	MOTOR VEHICLES	0	135,000	135,000	0			200,000
719	OFFICE EQUIPMEN	635	2,000	2,000	0			2,000
726	STATE AID PROJE	0	0	0	311,890			10,000
Total CAPITAL OUTLAY		635	263,026	263,026	379,674			429,800
Total HIGHWAYS		1,604,288	2,580,029	2,629,625	2,419,596			2,947,636
Total Estimated Expend & Other Uses		1,604,288	2,580,029	2,629,625	2,419,596			2,947,636

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131 HIGHWAY/PUBLIC WORKS  
 Statement of Proposed Operations  
 For the Fiscal Year Ending JUNE 30, 2023

Account Description  
 60000 HIGHWAYS Estimated Expenditures  
 68000 CAPITAL OUTLAY

Revenue Estimate and Appropriations Requests

Account	Description	Actual 2020-2021	Original Budget 2021-2022	Amended Budget 2021-2022	Est & Bgt Current Year 2021-2022	Department Requests	Budget Committee	County Commission
		-1-	-2-	-3-	-4-	-5-	-6-	-7-
	Excess Of Estimated Revenue Over (Under) Estimated Expenditures	392,035	629,637-	629,847-	510,498-	2,274,976	2,274,976	855,426-
	Estimated Beg Fund Balance, JULY 01	2,393,439	2,785,474	2,785,474	2,785,474	2,274,976	2,274,976	2,274,976
	Undesignated Fund Bal	2,393,439						
	Reserves	0						
	Designated Fund Bal	0						
	Beginning Fund Bal	2,393,439						
	Excess (Diff) in Rev/Exp	392,035						
	Unadjust Fund Bal	2,785,474						
	Adjustment	0						
	Total Ending Fund Bal	2,785,474						
	Adjustment	0						
	Estimated End Fund Balance, JUNE 30	2,785,474	2,155,837	2,155,627	2,274,976	2,274,976	2,274,976	1,419,550

\* End of Report: Van Buren Co Highway \*

Fund 143 Central Cafeteria				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023		Basis	Thru	2023
Account Number		2021	April 2022	
<b>Estimated/Appropriated/Actual Revenues</b>				
<b>43000 Charges For Current Services</b>				
<b>43500 Education Charges</b>				
43521	Lunch Payments - Children - SE	0	892	0
43522	Lunch Payments - Adults	8,679	9,759	10,000
43525	A La Carte Sales	34,000	31,842	35,000
<b>Total Education Charges</b>		<b>42,679</b>	<b>42,493</b>	<b>45,000</b>
<b>Total Charges For Current Services</b>		<b>42,679</b>	<b>42,493</b>	<b>45,000</b>
<b>44000 Other Local Revenues</b>				
<b>44100 Recurring Items</b>				
44110	Investment Income	142	134	1,000
44170	Miscellaneous Refunds	412	36	1,000
<b>Total Recurring Items</b>		<b>554</b>	<b>170</b>	<b>2,000</b>
<b>Total Other Local Revenues</b>		<b>554</b>	<b>170</b>	<b>2,000</b>
<b>46000 State Of Tennessee</b>				
<b>46500 State Education Funds</b>				
46520	School Food Service	5,662	0	7,000
<b>Total State Education Funds</b>		<b>5,662</b>	<b>0</b>	<b>7,000</b>
<b>Total State Of Tennessee</b>		<b>5,662</b>	<b>0</b>	<b>7,000</b>
<b>47000 Federal Government</b>				
<b>47100 Federal Through State</b>				
47111	USDA School Lunch Program	316,987	285,163	325,000
47112	USDA - Commodities	29,253	0	40,000
47113	Breakfast	153,977	131,880	140,000
47114	USDA - Other	7,936	8,617	10,000
<b>Total Federal Through State</b>		<b>508,153</b>	<b>425,660</b>	<b>515,000</b>
<b>Total Federal Government</b>		<b>508,153</b>	<b>425,660</b>	<b>515,000</b>
<b>Total Revenues</b>		<b>557,048</b>	<b>468,323</b>	<b>569,000</b>
<b>Total Revenues</b>		<b>557,048</b>	<b>468,323</b>	<b>569,000</b>

Fund 143		Central Cafeteria				
Statement of Proposed Operations						
For Fiscal Year Ending June 30, 2023						
Account Number				Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
<b>Estimated/Appropriated/Actual Expenditures</b>						
<b>70000 Education</b>						
<b>73000 Operation Of Non-Instructional Services</b>						
<b>73100 Food Service</b>						
73100	105	Supervisor/Director		37,517	29,263	39,500
73100	165	Cafeteria Personnel		168,239	144,433	190,000
73100	201	Social Security		12,546	10,405	17,000
73100	204	State Retirement		14,026	11,807	20,000
73100	207	Medical Insurance		19,063	24,699	35,000
73100	210	Unemployment Compensation		89	80	1,200
73100	212	Employer Medicare		2,940	2,433	4,500
73100	307	Communication		1,089	230	1,400
73100	336	Maintenance And Repair Services-Equipr		4,788	8,095	12,000
73100	355	Travel		0	0	1,000
73100	366	Contracts For Postclosure Care Costs Vai		0	79	0
73100	399	Other Contracted Services		4,404	4,183	6,000
73100	421	Food Preparation Supplies		16,109	17,219	20,000
73100	422	Food Supplies		200,100	167,578	250,000
73100	435	Office Supplies		652	48	1,800
73100	451	Uniforms		673	1,019	1,500
73100	469	Usda - Commodities		29,253	0	40,000
73100	499	Other Supplies And Materials		52	679	2,000
73100	524	Inbservice/Staff Development		163	384	1,000
73100	599	Other Charges		160	0	1,000
73100	710	Food Service Equipment		588	4,932	30,000
<b>73100 Food Service</b>				<b>512,451</b>	<b>427,566</b>	<b>674,900</b>
<b>Total Operation Of Non-Instructional Services</b>				<b>512,451</b>	<b>427,566</b>	<b>674,900</b>
<b>Total Education</b>				<b>512,451</b>	<b>427,566</b>	<b>674,900</b>
<b>Total Expenditures</b>				<b>512,451</b>	<b>427,566</b>	<b>674,900</b>
<b>Total Expenditures</b>				<b>512,451</b>	<b>427,566</b>	<b>674,900</b>

Number: 2

Fund 143 Central Cafeteria		Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations		Basis	Thru	
For Fiscal Year Ending June 30, 2023		2021	April 2022	2023
Account Number				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		44,597	40,757	(105,900)
Estimated Beg Fund Bal JULY 01		183,278	211,459	252,216
Prior Prior Year Ending				
Encumbered Fund Balance	183,278			
Excess/Deficit				
Revenues/Expenditures	44,597			
Adjustments	(16,416)			
Prior Year Ending Fund Bal	211,459			
Adjustment		(16,416)		
Estimated End Fund Bal JUNE 30		211,459	252,216	146,316

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9-17-22

Fund 141 General Purpose School				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023		Basis	Thru	
Account Number		2021	April 2022	2023
<b>Estimated/Appropriated/Actual Revenues</b>				
<b>40000 Local Taxes</b>				
<b>40100 County Property Taxes</b>				
40110	Current Property Tax	691,346	685,906	711,828
40120	Trustee's Collections - Prior Year	48,588	42,165	40,000
40130	City Clerk & Master Collections-Pr Yr	18,265	2,884	19,000
40140	Interest And Penalty	12,761	8,239	11,000
40161	Payments In Lieu Of Taxes - T. V. A.	5,404	3,603	5,400
40162	Payments In Lieu Of Taxes-Local Utilities	47,364	47,962	50,000
<b>Total County Property Taxes</b>		<b>823,728</b>	<b>790,759</b>	<b>837,228</b>
<b>40200 County Local Option Taxes</b>				
40210	Local Option Sales Tax	745,919	604,484	750,000
40220	Hotel/Motel Tax	135,791	105,387	135,000
40275	Mixed Drink Tax	0	1,089	1,500
40290	Other County Local Option Taxes	0	9,450	0
<b>Total County Local Option Taxes</b>		<b>881,710</b>	<b>720,410</b>	<b>886,500</b>
<b>40300 Statutory Local Taxes</b>				
40350	Interstate Telecommunications Tax	0	0	500
<b>Total Statutory Local Taxes</b>		<b>0</b>	<b>0</b>	<b>500</b>
<b>Total Local Taxes</b>		<b>1,705,438</b>	<b>1,511,169</b>	<b>1,724,228</b>
<b>41000 Licenses And Permits</b>				
<b>41100 Licenses</b>				
41110	Marriage Licenses	561	219	300
<b>Total Licenses</b>		<b>561</b>	<b>219</b>	<b>300</b>
<b>Total Licenses And Permits</b>		<b>561</b>	<b>219</b>	<b>300</b>
<b>43000 Charges For Current Services</b>				
<b>43500 Education Charges</b>				
43511	Tuition - Regular Day Students	3,893	1,200	4,000
43570	Receipts From Individual Schools	7,165	7,976	25,000
<b>Total Education Charges</b>		<b>11,058</b>	<b>9,176</b>	<b>29,000</b>
<b>Total Charges For Current Services</b>		<b>11,058</b>	<b>9,176</b>	<b>29,000</b>
<b>44000 Other Local Revenues</b>				
<b>44100 Recurring Items</b>				
44130	Sale Of Materials And Supplies	0	0	1,000
44170	Miscellaneous Refunds	17,978	16,124	23,000
<b>Total Recurring Items</b>		<b>17,978</b>	<b>16,124</b>	<b>24,000</b>
<b>44500 Nonrecurring Items</b>				
44530	Sale Of Equipment	0	1,677	2,000
44560	Damages Recovered From Individuals	195	0	0
44570	Contributions & Gifts	2,000	2,700	2,000
<b>Total Nonrecurring Items</b>		<b>2,195</b>	<b>4,377</b>	<b>4,000</b>
<b>44900 Other Local Revenues</b>				
44990	Other Local Revenues	42,000	184,000	50,000
<b>Total Other Local Revenues</b>		<b>42,000</b>	<b>184,000</b>	<b>50,000</b>
<b>Total Other Local Revenues</b>		<b>62,173</b>	<b>204,501</b>	<b>78,000</b>
<b>46000 State Of Tennessee</b>				
<b>46200 Public Safety Grants</b>				
46290	Other Public Safety Grants	0	12,764	0

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Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2023				
Account Number		Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
<b>Total Public Safety Grants</b>		<b>0</b>	<b>12,764</b>	<b>0</b>
<b>46300 Health And Welfare Grants</b>				
46390	Other Health And Welfare Grants	45,000	6,327	25,000
<b>Total Health And Welfare Grants</b>		<b>45,000</b>	<b>6,327</b>	<b>25,000</b>
<b>46500 State Education Funds</b>				
46511	Basic Education Program	5,095,000	4,652,100	5,317,000
46515	Early Childhood Education	100,808	53,417	125,000
46590	Other State Education Funds	272,077	150,611	200,000
46610	Career Ladder Program	13,016	8,256	15,000
46640	Vocational Equipment	0	124,703	250,000
<b>Total State Education Funds</b>		<b>5,480,901</b>	<b>4,989,087</b>	<b>5,907,000</b>
<b>46800 Other State Revenues</b>				
46851	State Revenue Sharing -T.V.A.	176,847	130,814	180,000
46980	Other State Grants	80,696	200,000	200,000
46981	Safe Schools - ARRA	19,600	1,213	20,000
46990	Other State Revenues	75,372	51,091	310,000
<b>Total Other State Revenues</b>		<b>352,515</b>	<b>383,118</b>	<b>710,000</b>
<b>Total State Of Tennessee</b>		<b>5,878,416</b>	<b>5,391,296</b>	<b>6,642,000</b>
<b>47000 Federal Government</b>				
<b>47100 Federal Through State</b>				
47143	Special Education - Grants To States	1,120	18,367	36,000
47307	COVID-19 Grant B	0	383,893	30,000
47309	COVID-19 Grant D - High Quality Literac	0	53,144	165,000
47401	American Rescue Plan Act Grant #1	0	306,273	1,400,000
47402	American Rescue Plan Act Grant #2	0	2,180	45,000
47403	American Rescue Plan Act Grant #3	0	512	10,000
47404	American Rescue Plan Act Grant #4 - AR	0	427	20,000
47590	Other Federal Through State	0	53,124	0
<b>Total Federal Through State</b>		<b>1,120</b>	<b>817,920</b>	<b>1,706,000</b>
<b>Total Federal Government</b>		<b>1,120</b>	<b>817,920</b>	<b>1,706,000</b>
<b>48000 Other Governments And Citizens Groups</b>				
<b>48100 Other Governments</b>				
48140	Contracted Services	0	6,336	0
<b>Total Other Governments</b>		<b>0</b>	<b>6,336</b>	<b>0</b>
<b>Total Other Governments And Citizens Groups</b>		<b>0</b>	<b>6,336</b>	<b>0</b>
<b>Total Revenues</b>		<b>7,658,766</b>	<b>7,940,617</b>	<b>10,179,528</b>
<b>49000 Other Sources (Non-Revenue)</b>				
49800	Transfers In	0	0	5,000
49800	Other Sources (Non-Revenue)	0	0	5,000
<b>Total Other Sources (Non-Revenue)</b>		<b>0</b>	<b>0</b>	<b>5,000</b>
<b>Total Revenues &amp; Other Sources (Non-Revenue)</b>		<b>7,658,766</b>	<b>7,940,617</b>	<b>10,184,528</b>

Fund 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023				Basis	Thru	2023
Account Number				2021	April 2022	
<b>Estimated/Appropriated/Actual Expenditures</b>						
<b>70000 Education</b>						
<b>71000 Instruction</b>						
<b>71100 Regular Instruction Program</b>						
71100	116	Teachers		2,262,184	1,661,666	2,460,000
71100	117	Career Ladder Program		6,000	3,000	6,000
71100	128	Homebound Teachers		180	3,460	5,000
71100	163	Educational Assistants		194,275	157,570	229,000
71100	189	Other Salaries & Wages		0	0	1,000
71100	195	Certified Substitute Teachers		1,573	1,473	4,000
71100	198	Non-Certified Substitute Teachers		33,688	49,544	70,000
71100	201	Social Security		146,659	109,860	170,000
71100	204	State Retirement		231,141	168,051	260,000
71100	207	Medical Insurance		170,514	123,353	195,000
71100	210	Unemployment Compensation		485	495	2,000
71100	212	Employer Medicare		34,398	25,785	40,000
71100	217	Retirement - Hybrid Stabilization		9,559	6,948	15,000
71100	311	Contracts With Other School Systems		0	0	3,000
71100	336	Maintenance And Repair Services-Equipr		0	0	500
71100	355	Travel		0	0	2,000
71100	399	Other Contracted Services		0	0	4,000
71100	429	Instructional Supplies And Materials		11,800	18,760	15,000
71100	449	Textbooks - Bound		24,109	53,778	90,000
71100	499	Other Supplies And Materials		1,429	2,026	1,000
71100	535	Fee Waiver		0	0	1,000
71100	599	Other Charges		224	259	2,000
71100	722	Regular Instruction Equipment		83	58,018	5,000
<b>71100</b>		<b>Regular Instruction Program</b>		<b>3,128,301</b>	<b>2,444,046</b>	<b>3,580,500</b>
<b>71200 Special Education Program</b>						
71200	116	Teachers		298,005	180,122	325,000
71200	128	Homebound Teachers		0	120	1,000
71200	163	Educational Assistants		43,344	53,921	40,000
71200	171	Speech Pathologist		83,055	67,200	96,000
71200	195	Certified Substitute Teachers		0	0	1,000
71200	198	Non-Certified Substitute Teachers		0	0	3,000
71200	201	Social Security		24,084	17,314	26,000
71200	204	State Retirement		27,096	21,577	31,000
71200	207	Medical Insurance		51,183	31,145	52,000
71200	210	Unemployment Compensation		111	114	1,000
71200	212	Employer Medicare		5,632	2,177	5,300
71200	217	Retirement - Hybrid Stabilization		2,429	1,380	3,000
71200	312	Contracts With Private Agencies		0	0	15,000
71200	336	Maintenance And Repair Services-Equipr		0	0	500
71200	429	Instructional Supplies And Materials		0	0	500
71200	499	Other Supplies And Materials		64	69	500
71200	535	Fee Waiver		0	0	500
71200	725	Special Education Equipment		2,192	4,383	19,000

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Fund 141		General Purpose School		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2023				
Account Number		Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
<b>71200</b>	<b>Special Education Program</b>	<b>537,195</b>	<b>379,522</b>	<b>620,300</b>
<b>71300</b>	<b>Vocational Education Program</b>			
71300	116 Teachers	178,078	126,347	193,000
71300	117 Career Ladder Program	1,000	500	1,000
71300	198 Non-Certified Substitute Teachers	0	0	500
71300	201 Social Security	10,270	7,372	12,000
71300	204 State Retirement	16,931	11,910	18,500
71300	207 Medical Insurance	14,448	9,999	16,000
71300	210 Unemployment Compensation	24	25	1,000
71300	212 Employer Medicare	2,402	1,724	2,700
71300	217 Retirement - Hybrid Stabilization	743	699	1,000
71300	336 Maintenance And Repair Services-Equipr	0	0	500
71300	356 Tuition	1,005	540	2,000
71300	429 Instructional Supplies And Materials	0	0	1,000
71300	499 Other Supplies And Materials	0	0	1,000
71300	535 Fee Waiver	0	0	1,000
71300	599 Other Charges	900	635	1,000
71300	730 Vocational Instruction Equipment	950	124,454	250,000
<b>71300</b>	<b>Vocational Education Program</b>	<b>226,751</b>	<b>284,205</b>	<b>502,200</b>
<b>Total Instruction</b>		<b>3,892,247</b>	<b>3,107,773</b>	<b>4,703,000</b>
<b>72000</b>	<b>Support Services</b>			
<b>72110</b>	<b>Attendance</b>			
72110	105 Supervisor/Director	63,148	44,821	71,000
72110	117 Career Ladder Program	1,000	500	1,000
72110	201 Social Security	3,697	2,633	4,200
72110	204 State Retirement	6,588	4,668	7,000
72110	207 Medical Insurance	4,311	2,896	5,000
72110	210 Unemployment Compensation	7	7	200
72110	212 Employer Medicare	865	616	1,200
72110	355 Travel	0	1,211	1,000
72110	499 Other Supplies And Materials	0	0	500
72110	524 Inbservice/Staff Development	350	800	1,000
72110	599 Other Charges	0	0	500
72110	704 Attendance Equipment	0	0	500
<b>72110</b>	<b>Attendance</b>	<b>79,966</b>	<b>58,152</b>	<b>93,100</b>
<b>72120</b>	<b>Health Services</b>			
72120	105 Supervisor/Director	57,072	39,408	62,000
72120	131 Medical Personnel	48,493	33,369	49,000
72120	163 Educational Assistants SE	0	250	0
72120	189 Other Salaries & Wages	18,290	4,804	25,000
72120	198 Non-Certified Substitute Teachers	0	0	0
72120	201 Social Security	7,523	4,992	8,000
72120	204 State Retirement	8,654	5,310	10,000
72120	207 Medical Insurance	5,391	3,887	6,000
72120	210 Unemployment Compensation	24	22	400
72120	212 Employer Medicare	1,759	1,167	2,000

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Fund 141		General Purpose School			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2023					
Account Number			Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
72120	307	Communication	0	0	600
72120	348	Postal Charges	0	0	300
72120	355	Travel	0	0	2,000
72120	413	Drugs And Medical Supplies	1,642	8,898	10,000
72120	499	Other Supplies And Materials	9,440	10,319	10,000
72120	524	Inservice/Staff Development	500	2,875	4,000
72120	599	Other Charges	298	0	2,500
72120	701	Administration Equipment	0	0	1,000
<b>72120</b>	<b>Health Services</b>		<b>159,086</b>	<b>115,301</b>	<b>192,800</b>
<b>72130</b>	<b>Other Student Support</b>				
72130	123	Guidance Personnel	107,656	67,143	116,000
72130	189	Other Salaries & Wages	14,938	61,507	177,000
72130	201	Social Security	6,901	7,018	15,000
72130	204	State Retirement	10,337	9,776	19,000
72130	207	Medical Insurance	19,919	10,511	19,000
72130	210	Unemployment Compensation	25	30	600
72130	212	Employer Medicare	1,615	1,696	2,400
72130	217	Retirement - Hybrid Stabilization	690	689	1,000
72130	309	Contracts With Government Agencies	3,600	9,036	35,000
72130	322	Evaluation And Testing	3,848	1,887	2,000
72130	355	Travel	0	0	500
72130	399	Other Contracted Services	0	11,153	5,000
72130	499	Other Supplies And Materials	193	2,480	2,000
<b>72130</b>	<b>Other Student Support</b>		<b>169,722</b>	<b>182,926</b>	<b>394,500</b>
<b>72210</b>	<b>Regular Instruction Program</b>				
72210	105	Supervisor/Director	30,959	45,014	79,000
72210	117	Career Ladder Program Van Buren High	1,000	500	0
72210	129	Librarians	121,202	73,751	114,000
72210	189	Other Salaries & Wages	45,344	50,843	65,000
72210	196	In-Service Training	0	0	0
72210	201	Social Security	6,873	7,155	10,000
72210	204	State Retirement	13,037	12,156	18,000
72210	207	Medical Insurance	15,225	11,676	19,000
72210	210	Unemployment Compensation	42	35	500
72210	212	Employer Medicare	2,714	2,246	3,700
72210	217	Retirement - Hybrid Stabilization	0	0	0
72210	336	Maintenance And Repair Services-Equipr	0	0	500
72210	355	Travel	0	702	1,000
72210	399	Other Contracted Services	0	53,144	500
72210	432	Library Books/Media	2,068	1,969	3,000
72210	499	Other Supplies And Materials	21,438	4,191	3,000
72210	524	Inservice/Staff Development	3,280	2,881	3,000
72210	599	Other Charges	0	382	1,000
72210	790	Other Equipment	0	0	1,000
<b>72210</b>	<b>Regular Instruction Program</b>		<b>263,182</b>	<b>266,645</b>	<b>322,200</b>
<b>72220</b>	<b>Special Education Program</b>				

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Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023			Basis	Thru	
Account Number			2021	April 2022	2023
72220	105	Supervisor/Director	63,481	45,261	73,000
72220	117	Career Ladder Program	1,000	500	1,000
72220	124	Phsyiological Personnel	59,932	39,293	65,000
72220	162	Clerical Personnel	0	0	500
72220	189	Other Salaries & Wages	5,578	5,119	7,000
72220	201	Social Security	7,666	5,283	8,000
72220	204	State Retirement	13,168	9,119	15,000
72220	207	Medical Insurance	7,900	5,559	9,000
72220	210	Unemployment Compensation	18	17	300
72220	212	Employer Medicare	1,793	1,235	2,000
72220	307	Communication	154	130	1,000
72220	336	Maintenance And Repair Services-Equipr	90	91	500
72220	355	Travel	1,641	1,302	2,500
72220	499	Other Supplies And Materials	0	0	1,000
72220	524	Inbservice/Staff Development	448	0	500
72220	599	Other Charges	0	0	1,000
<b>72220</b>		<b>Special Education Program</b>	<b>162,869</b>	<b>112,909</b>	<b>187,300</b>
<b>72230</b>		<b>Vocational Education Program</b>			
72230	105	Supervisor/Director	0	0	4,900
72230	201	Social Security	0	0	310
72230	204	State Retirement	0	0	450
72230	210	Unemployment Compensation	0	0	40
72230	212	Employer Medicare	0	0	80
72230	355	Travel	100	184	500
<b>72230</b>		<b>Vocational Education Program</b>	<b>100</b>	<b>184</b>	<b>6,280</b>
<b>72250</b>		<b>Technology</b>			
72250	138	Instructional Computer Personnel	55,766	92,402	130,000
72250	201	Social Security	3,156	5,514	9,000
72250	204	State Retirement	3,920	7,979	13,000
72250	207	Medical Insurance	10,192	7,120	13,000
72250	210	Unemployment Compensation	(11)	14	200
72250	212	Employer Medicare	738	1,290	2,300
72250	350	Internet Connectivity	9,660	9,660	10,000
72250	355	Travel	0	1,267	1,000
72250	470	Cabling	0	347	1,000
72250	471	Software	56,225	119,325	120,000
72250	499	Other Supplies And Materials	554	191	1,000
72250	524	Inbservice/Staff Development	0	200	2,000
72250	722	Regular Instruction Equipment	21,839	90,728	115,000
72250	790	Other Equipment	0	11,358	17,000
<b>72250</b>		<b>Technology</b>	<b>162,039</b>	<b>347,395</b>	<b>434,500</b>
<b>72310</b>		<b>Board Of Education</b>			
72310	191	Board And Committee Members Fees	13,200	11,700	16,000
72310	201	Social Security	818	725	1,200
72310	207	Medical Insurance	52,512	41,574	59,000
72310	212	Employer Medicare	191	170	500

Fund 141		General Purpose School				
Statement of Proposed Operations						
For Fiscal Year Ending June 30, 2023						
Account Number			Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023	
72310	305	Audit Services	4,900	4,900	6,000	
72310	320	Dues And Memberships	6,779	6,917	8,000	
72310	355	Travel	150	315	1,500	
72310	399	Other Contracted Services	720	960	2,000	
72310	499	Other Supplies And Materials	0	181	500	
72310	506	Liability Insurance	0	0	2,000	
72310	510	Trustee's Commission	38,255	33,684	40,000	
72310	513	Workman's Compensation Insurance	40,305	32,665	50,000	
72310	533	Criminal Investigation Of Applicants - TB	0	0	500	
<b>72310</b>	<b>Board Of Education</b>		<b>157,830</b>	<b>133,791</b>	<b>187,200</b>	
<b>72320</b>	<b>Director Of Schools</b>					
72320	101	County Official/Administrative Officer	91,394	74,816	100,000	
72320	117	Career Ladder Program	1,000	1,000	1,000	
72320	201	Social Security	5,302	4,375	7,200	
72320	204	State Retirement	9,489	7,871	12,000	
72320	207	Medical Insurance	6,670	5,686	8,000	
72320	210	Unemployment Compensation	7	7	200	
72320	212	Employer Medicare	1,240	1,023	1,900	
72320	307	Communication	7,149	6,181	8,000	
72320	320	Dues And Memberships	1,393	1,393	2,600	
72320	348	Postal Charges	644	682	1,200	
72320	355	Travel	671	1,138	2,500	
72320	435	Office Supplies	797	470	1,500	
72320	499	Other Supplies And Materials	287	90	1,500	
72320	599	Other Charges	17	0	300	
<b>72320</b>	<b>Director Of Schools</b>		<b>126,060</b>	<b>104,732</b>	<b>147,900</b>	
<b>72410</b>	<b>Office Of The Principal</b>					
72410	104	Principals	157,024	109,776	171,000	
72410	139	Assistant Principals	132,051	90,163	135,000	
72410	161	Secretary(s)	49,615	41,895	56,000	
72410	201	Social Security	19,748	14,557	27,000	
72410	204	State Retirement	33,161	22,848	40,000	
72410	207	Medical Insurance	22,852	18,842	30,000	
72410	210	Unemployment Compensation	42	49	500	
72410	212	Employer Medicare	4,618	3,404	5,500	
72410	217	Retirement - Hybrid Stabilization Van Bu	0	800	0	
72410	307	Communication	136	115	2,000	
72410	336	Maintenance And Repair Services-Equipr	0	0	300	
72410	355	Travel	0	0	1,000	
72410	399	Other Contracted Services	0	0	300	
72410	435	Office Supplies	0	0	300	
72410	499	Other Supplies And Materials	0	0	300	
72410	599	Other Charges	0	182	500	
72410	701	Administration Equipment	0	0	1,000	
<b>72410</b>	<b>Office Of The Principal</b>		<b>419,247</b>	<b>302,631</b>	<b>470,700</b>	
<b>72510</b>	<b>Fiscal Services</b>					

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Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023			Basis	Thru	
Account Number			2021	April 2022	2023
72510	119	Accountants/Bookkeepers	42,655	40,342	52,000
72510	161	Secretary(s)	40,239	34,608	45,000
72510	189	Other Salaries & Wages	36,644	29,183	40,000
72510	201	Social Security	7,321	6,325	10,000
72510	204	State Retirement	8,368	7,289	12,000
72510	207	Medical Insurance	5,788	4,489	8,000
72510	210	Unemployment Compensation	21	21	400
72510	212	Employer Medicare	1,712	1,479	2,400
72510	317	Data Processing Services	18,844	16,867	17,000
72510	399	Other Contracted Services	1,651	1,165	1,500
72510	411	Data Processing Supplies	1,374	591	2,000
72510	435	Office Supplies	594	631	2,500
72510	499	Other Supplies And Materials	104	0	1,000
72510	599	Other Charges	59	0	900
72510	701	Administration Equipment	0	0	1,000
<b>72510</b>	<b>Fiscal Services</b>		<b>165,374</b>	<b>142,990</b>	<b>195,700</b>
<b>72610</b>	<b>Operation Of Plant</b>				
72610	166	Custodial Personnel	179,031	136,159	232,000
72610	201	Social Security	10,773	8,122	13,000
72610	204	State Retirement	11,885	9,113	14,000
72610	207	Medical Insurance	35,457	28,737	42,000
72610	210	Unemployment Compensation	83	67	1,500
72610	212	Employer Medicare	2,519	1,900	4,600
72610	217	Retirement - Hybrid Stabilization	23	0	500
72610	328	Janitorial Services	0	0	500
72610	399	Other Contracted Services	2,900	4,456	12,000
72610	410	Custodial Supplies	10,535	11,214	30,000
72610	415	Electricity	157,862	134,596	185,000
72610	434	Natural Gas	43,185	39,036	50,000
72610	454	Water And Sewer	36,350	29,672	50,000
72610	499	Other Supplies And Materials	1,688	1,630	2,500
72610	502	Building And Contents Insurance	88,277	93,325	97,000
72610	599	Other Charges	500	0	1,200
72610	720	Plant Operation Equipment	2,316	660	1,000
<b>72610</b>	<b>Operation Of Plant</b>		<b>583,384</b>	<b>498,687</b>	<b>736,800</b>
<b>72620</b>	<b>Maintenance Of Plant</b>				
72620	105	Supervisor/Director	39,599	33,500	42,500
72620	189	Other Salaries & Wages	1,280	1,300	1,700
72620	201	Social Security	2,475	2,096	3,000
72620	204	State Retirement	2,904	2,479	4,000
72620	207	Medical Insurance	5,786	5,005	7,000
72620	210	Unemployment Compensation	8	8	200
72620	212	Employer Medicare	579	490	1,000
72620	307	Communication	875	595	1,200
72620	335	Maintenance And Repair Services-Buildin	18,894	14,172	21,000
72620	336	Maintenance And Repair Services-Equipr	30,966	32,234	33,000
72620	338	Maintenance And Repair Services-Vehicl	683	2,364	3,000

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Fund 141		General Purpose School			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2023					
Account Number			Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
72620	399	Other Contracted Services	4,356	2,879	7,000
72620	499	Other Supplies And Materials	550	0	5,000
72620	717	Maintenance Equipment	0	0	10,000
<b>72620</b>		<b>Maintenance Of Plant</b>	<b>108,955</b>	<b>97,122</b>	<b>139,600</b>
<b>72710</b>		<b>Transportation</b>			
72710	142	Mechanic(s)	43,800	37,792	50,000
72710	146	Bus Drivers	122,181	82,735	115,000
72710	189	Other Salaries & Wages	19,428	12,248	17,000
72710	201	Social Security	11,281	8,055	12,000
72710	204	State Retirement	13,576	9,649	15,000
72710	207	Medical Insurance	17,984	17,160	19,000
72710	210	Unemployment Compensation	58	40	900
72710	212	Employer Medicare	2,638	1,884	3,000
72710	307	Communication	528	357	1,500
72710	351	Rentals	0	0	200
72710	355	Travel	0	0	600
72710	412	Diesel Fuel	17,401	42,616	50,000
72710	425	Gasoline	10,171	5,542	10,000
72710	433	Lubricants	1,717	1,339	4,000
72710	450	Tires And Tubes	4,493	6,421	7,000
72710	453	Vehicle Parts	12,143	10,479	25,000
72710	499	Other Supplies And Materials	1,384	468	4,000
72710	599	Other Charges	4,957	2,428	4,000
72710	729	Transportation Equipment	109,133	2,759	40,000
<b>72710</b>		<b>Transportation</b>	<b>392,873</b>	<b>241,972</b>	<b>378,200</b>
<b>Total</b>		<b>Support Services</b>	<b>2,950,687</b>	<b>2,605,437</b>	<b>3,886,780</b>
<b>73000</b>		<b>Operation Of Non-Instructional Services</b>			
<b>73300</b>		<b>Community Services</b>			
73300	105	Supervisor/Director	51,188	29,759	49,000
73300	116	Teachers	47,164	35,040	60,000
73300	117	Career Ladder Program	1,000	500	1,000
73300	163	Educational Assistants	7,122	4,881	10,000
73300	165	Cafeteria Personnel	180	1,368	3,600
73300	189	Other Salaries & Wages	31,971	18,850	30,000
73300	201	Social Security	8,150	5,279	15,000
73300	204	State Retirement	13,265	8,830	22,000
73300	207	Medical Insurance	7,736	5,779	8,000
73300	210	Unemployment Compensation	11	10	300
73300	212	Employer Medicare	1,906	1,234	3,900
73300	217	Retirement - Hybrid Stabilization Leaps	59	83	0
73300	355	Travel	0	0	1,000
73300	399	Other Contracted Services	0	0	1,500
73300	422	Food Supplies	0	0	500
73300	429	Instructional Supplies And Materials	0	0	4,000
73300	499	Other Supplies And Materials	2,251	2,702	7,000
73300	524	Inservice/Staff Development	0	0	3,000
73300	599	Other Charges	26,091	6,880	9,500

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Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023			Basis	Thru	
Account Number			2021	April 2022	2023
73300	790	Other Equipment	0	0	5,000
<b>73300</b>	<b>Community Services</b>		<b>198,094</b>	<b>121,195</b>	<b>234,300</b>
<b>73400</b>	<b>Early Childhood Education</b>				
73400	105	Supervisor/Director	16,947	11,739	20,000
73400	116	Teachers	113,744	73,627	120,000
73400	162	Clerical Personnel	0	0	0
73400	163	Educational Assistants	52,122	41,994	68,000
73400	198	Non-Certified Substitute Teachers	0	0	0
73400	201	Social Security	9,839	6,920	11,000
73400	204	State Retirement	16,975	11,708	20,000
73400	207	Medical Insurance	40,059	31,154	45,000
73400	210	Unemployment Compensation	33	34	500
73400	212	Employer Medicare	2,301	1,619	4,000
73400	307	Communication	595	513	1,200
73400	355	Travel	0	0	2,200
73400	399	Other Contracted Services	0	0	400
73400	422	Food Supplies	0	0	1,000
73400	429	Instructional Supplies And Materials	2,117	0	5,000
73400	499	Other Supplies And Materials	3,877	4,192	6,000
73400	524	Inservice/Staff Development	1,275	0	2,500
73400	599	Other Charges	332	0	1,000
73400	790	Other Equipment	0	0	1,000
<b>73400</b>	<b>Early Childhood Education</b>		<b>260,216</b>	<b>183,500</b>	<b>308,800</b>
<b>Total</b>	<b>Operation Of Non-Instructional Services</b>		<b>458,310</b>	<b>304,695</b>	<b>543,100</b>
<b>76000</b>	<b>Capital Outlay</b>				
<b>76100</b>	<b>Regular Capital Outlay</b>				
76100	304	Architects	0	16,896	20,000
76100	331	Legal Services	0	0	10,000
76100	706	Building Construction	0	0	25,000
76100	707	Building Improvements	6,144	673,038	500,000
76100	711	Furniture And Fixtures	8,328	3,492	15,000
76100	724	Site Development	0	9,342	25,000
76100	790	Other Equipment	19,586	11,885	10,000
76100	799	Other Capital Outlay	0	139,878	10,000
<b>76100</b>	<b>Regular Capital Outlay</b>		<b>34,058</b>	<b>854,531</b>	<b>615,000</b>
<b>Total</b>	<b>Capital Outlay</b>		<b>34,058</b>	<b>854,531</b>	<b>615,000</b>
<b>Total</b>	<b>Education</b>		<b>7,335,302</b>	<b>6,872,436</b>	<b>9,747,880</b>
<b>80000</b>	<b>Debt Service</b>				
<b>82100</b>	<b>Principal On Debt</b>				
<b>82130</b>	<b>Education</b>				
82130	612	Principal On Other Loans	79,000	81,000	88,000
<b>82130</b>	<b>Education</b>		<b>79,000</b>	<b>81,000</b>	<b>88,000</b>
<b>Total</b>	<b>Principal On Debt</b>		<b>79,000</b>	<b>81,000</b>	<b>88,000</b>
<b>82200</b>	<b>Interest On Debt</b>				
<b>82230</b>	<b>Education</b>				
82230	613	Interest On Other Loans	46,703	44,039	50,000

<b>Fund 141</b>		<b>General Purpose School</b>		
<b>Statement of Proposed Operations</b>				
<b>For Fiscal Year Ending June 30, 2023</b>				
<b>Account Number</b>		<b>Budgetary Basis 2021</b>	<b>Est &amp; Bgt Thru April 2022</b>	<b>Proposed 2023</b>
<b>82230</b>	<b>Education</b>			
	<b>Total Interest On Debt</b>	<b>46,703</b>	<b>44,039</b>	<b>50,000</b>
<b>82300</b>	<b>Other Debt Service</b>	<b>46,703</b>	<b>44,039</b>	<b>50,000</b>
<b>82330</b>	<b>Education</b>			
82330	699 Other Debt Service	0	0	10,000
<b>82330</b>	<b>Education</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
	<b>Total Other Debt Service</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Total</b>	<b>Debt Service</b>	<b>125,703</b>	<b>125,039</b>	<b>148,000</b>
<b>Total</b>	<b>Expenditures</b>	<b>7,461,005</b>	<b>6,997,475</b>	<b>9,895,880</b>
<b>Total</b>	<b>Expenditures</b>	<b>7,461,005</b>	<b>6,997,475</b>	<b>9,895,880</b>

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2023				
Account Number		Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
<b>Excess of Estimated Revenue Over</b>				
<b>Under Estimated Expenditures</b>				
		197,761	943,142	288,648
<b>Estimated Beg Fund Bal JULY 01</b>		<b>1,473,938</b>	<b>1,693,227</b>	<b>2,636,369</b>
<b>Prior Prior Year Ending</b>				
<b>Encumbered Fund Balance</b>	1,473,938			
<b>Excess/Deficit</b>				
<b>Revenues/Expenditures</b>	197,761			
<b>Adjustments</b>	21,528			
<b>Prior Year Ending Fund Bal</b>	1,693,227			
<b>Adjustment</b>		<b>21,528</b>		
<b>Estimated End Fund Bal JUNE 30</b>		<b>1,693,227</b>	<b>2,636,369</b>	<b>2,925,017</b>

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**Fiscal Strength and Efficient Government Confirmation Letter**

Mayor Greg Wilson explained to the full Commission that this Confirmation Letter is for the Three Star Program and will need approval. William Maxwell made a motion, second by Mickey Robinson to approve the Fiscal Strength and Efficient Government Confirmation Letter. All approved by voice vote. Motion passed. **Confirmation Letter as following:**



Date:

**Fiscal Strength and Efficient Government Fiscal Confirmation Letter  
ThreeStar Program requirements**

This document confirms that Van Buren County has taken the following actions in accordance with the requirements of the ThreeStar Program:

- The county mayor has reviewed with the county commission at an official meeting the county's debt management policy that is currently on file with the Comptroller of the Treasury Office. The purpose of this requirement is to ensure that local elected officials are aware and knowledgeable of the county's debt management policy.
- The county mayor and county commission acknowledge that an annual cash flow forecast must be prepared and submitted to the Comptroller prior to issuance of debt. The purpose of this requirement is to ensure elected officials are aware that prior to the issuance of debt the county must go through the process of assessing the county's cash flow. This is done to evaluate the county's finances and confirm that sufficient revenues are available to cover additional debt service associated with the proposed issuance of debt.
- The county mayor and county commission acknowledge that all county offices are required to have documented system of internal controls (TCA Section 9-18-102).

**Debt Management Policy**

This is an acknowledgement that the Debt Management Policy of Van Buren County is on file with the Office of the Comptroller of the Treasury and was reviewed with the members of the Van Buren County Commission present at the meeting held on the 9<sup>th</sup> day of August, 2022

Minutes of this meeting have been included as documentation of this agenda item.

**Annual Cash Flow Forecast**

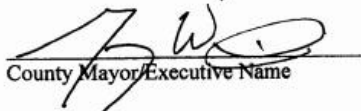
This is an acknowledgement that prior to the issuance of debt an annual cash flow forecast was prepared for the appropriate fund and submitted to the Comptroller's office and was reviewed with the members of the Van Buren County Commission present at the meeting held on the 9<sup>th</sup> day of August, 2022

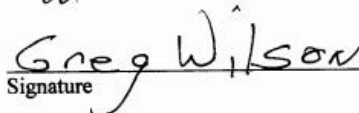
Minutes of this meeting have been included as documentation of this agenda item.

**Confirmation of Documented Internal Controls Requirement**

This is an acknowledgement that Van Buren County Commission understands that all county offices are required to develop a documented system of internal control for all offices, funds, and departments under the authority and administration of the elected officials of Van Buren County in compliance with Section 9-18-102 (a), Tennessee Code Annotated.

Acknowledged this 9<sup>th</sup> day of August, 2022

  
County Mayor/Executive Name

  
Signature

## Van Buren County Debt Management Policy

### Goal/Mission:

To provide management with appropriate guidelines and direction to assist in making sound financial decisions concerning debt for Van Buren County. This policy will be used to further demonstrate strong financial management practices for our county citizens, outside investors, and credit agencies.

The objectives of this policy shall be fourfold and straight forward based on these four principles:

- Understand the transaction.
- Explain to citizens what is being considered.
- Avoid conflicts of interest.
- Disclose costs and risks of the transaction.

### Objectives:

1. Enhance decision process transparency and identify all expenditures of principal, interest, and annual costs along with issue specific transaction costs.
2. Address hiring outside professionals.
3. Address any potential conflict of interest issues.
4. Additional requirements of new debt.

#### 1. Transparency

- Responsibilities for analysis and reporting shall be with the County Mayor and the county's budget/finance committee.
- To insure a transparency of decisions, and annual debt payment report and an annual debt service budget, as well as specific issuance debt reports (such as those required by state law) shall be prepared and available for public review and comment.
- An annual debt payment report shall be submitted to the County Legislative Body by June 30, or each year, generally, the report will be presented with the annual debt budget.

Any new debt issuance shall comply with state form CT-0253, as well as any other state required forms that detail all associated costs for the issuance of the proposed debt. These records will be available for public and county commission inspection prior to the county commission approval of the debt issuance.

#### 2. Professionals

From time to time the county may hire legal counsel, a financial advisor, or underwriter to assist in the issuance of debt.

- **Financial Advisor:** Van Buren County shall enter into a written agreement with each person or firm serving as financial advisor for debt management and transactions. Whether in a negotiated or competitive sale, the financial advisor shall not be permitted to bid on, privately place or underwrite an issue for which they are providing advisory services for the issuance.

- **Underwriter:** If there is an underwriter, Van Buren County shall require the Underwriter to clearly identify itself in writing (e.g., in a response to a request for

proposals or in promotional materials provided to an issuer) as an underwriter and not as a financial advisor from the earliest stages of its relationship with Van Buren County with respect to that issue. The Underwriter must clarify its primary role as a purchaser of securities in an arm's-length commercial transaction and that it has financial and other interests that differ from those of Van Buren County. The Underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the governing body in advance of the pricing of the debt.

- All professionals involved with the cost of issuance of debt shall disclose the estimated costs of their respective services including "soft" costs or compensations in lieu of direct payments to the county commission prior to the issuance of debt.

### **3. Conflict of Interest**

- It is required that all professionals related to the debt issue will enter into a written engagement letter related to their proposed services, cost, and any potential conflict of interest. These letters will be signed by the county mayor and are open records.

- Professionals involved in a debt transaction hired or compensated by Van Buren County shall be required to disclose to Van Buren County existing client and business relationships between and among the professionals to a transaction as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the county to appreciate the significance of the relationships. No engagement letter is required for any lawyer who is an employee of the county or lawyer or law firm, which is under a general appointment or contract to serve as counsel to the county. The county does not need an engagement letter with counsel not representing the county, such as an underwriters' counsel.

- Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

### **4. Additional Requirements for New Debt**

- Repayment schedules should use the straight-line method of repayment. Any other repayment schedule must be approved by the comptroller's office in writing and fully disclose the additional cost compared to the straight-line method.

- The county commission may utilize variable rate debt in the county's overall debt management plan. The county shall maintain a reasonable fund balance in the general debt service fund to safeguard against interest rate and liquidity risks.

- In the case of refinancing, an analysis shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing, which will include not only interest charges but also the fees associated with the transaction.

- State Form CT-0253 will be prepared prior to a new issue reflecting a preliminary estimate of cost of issuance and this form will be reviewed by the county commission at the time of debt approval.

- In accordance with state statute, no repayment schedule of debt will extend past the useful life of the asset that the funds are being used for. The most current, adopted county capital asset policy will be referenced for asset useful lives.

**RESOLUTION ADOPTING THE DEBT MANAGEMENT POLICY FOR VAN BUREN COUNTY, TENNESSEE BECOMING EFFECTIVE JANUARY 1, 2012**

**Resolution Number 11/12-11-310**

**Section 1. BE IT RESOLVED**, by the Board of Commissioners of Van Buren County, Tennessee, assembled in session on November 15, 2011 that the Debt Management Policy for Van Buren County, Tennessee be adopted to become effective January 1, 2012, pursuant to TCA Section 9-21-151(b)(1).

**Section 2. BE IT FURTHER RESOLVED**, that all the resolutions of the Van Buren County Board of Commissioners of Van Buren County, Tennessee, which are in conflict, are hereby repealed.

**Section 3. BE IT FURTHER RESOLVED**, that this resolution goes into effect January 1, 2012 after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Van Buren County Board of Commissioners.

Passed this 15<sup>th</sup> day of November, 2011.

Approved:

Attest:



  
County Mayor, Herbert Davis

  
County Clerk, Linda Pettit

Motion made by Lesa Bouldin and second by Katherine Sullivan to approve the preceding Debt Management Policy and Resolution. Upon roll call Lesa Bouldin, Bennie Bryant, James Grissom, Walter Hillis, Perry Simmons, David Sullivan and Katherine Sullivan voted yes. Total vote: Yes-7, No-0. Motion approved.

Adopted this 15<sup>th</sup> day of November, 2011 by the Van Buren County Board of Commissioners.

  
Herbert P. Davis, County Mayor



### **Old Business**

None

### **New Business**

#### **Budget Amendment for the old Landfill**

The Full Commission had approved for work to be done at the old Landfill with the ARP money. An amendment needs to be done to Fund 171 Fund Balance to cover the overage. William Maxwell made a motion, second by Henry Seamons to approve \$9,785.34 to come from Fund Balance 171 to cover this.

Upon roll: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain voted yes. Bill Mosley abstained. 9-yes votes, 1-abstained. Motion passed. **Budget Amendment as following:**

Van Buren Co. Executive		Capital Project			
2022-2023 Budget Amendments		Fund 171			
Function	Obj.	Description	Explanation	Debit	Credit
58833	523	Landfill Closure/Post Care			\$ 2,342.34
58832	707	Building Improvements	Drainage Repair/Fair		\$ 7,443.00
39000		Fund Balace		\$ 9,785.34	
			Total	\$ 9,785.34	\$ 9,785.34

**Trail Balance Report**

Mayor Wilson went through the Trial Balance line by line with the Full Commission to show where the County stands financially he also thanked all the Commission for a job well done.

**Trail Balance as following for the record:**

999 COUNTY TRUSTEE  
 Fnd-Funcct-Obj-Dep-Centr-Num Cost Bank Account Name Beginning Fiscal Year Y-T-D Debit Y-T-D Credit Ending Balance

999-11120	-	101	CASH ON HAND	200.00		197,904.09		200.00
999-11130	-	101	VAN BUREN CO BANK-TRUSTE	6,917,788.16		1,202,055.41		6,330,031.84
999-11130	-	102	CITIZENS BANK-CHILD NUTR	272,818.59		167.75		263,472.54
999-11130	-	104	VBC GENERAL CAPITAL PROJ	539,517.27		284.97		524,302.24
999-11300	-		INVESTMENTS	500,000.00		0.00		500,000.00
999-11410	-		ACCOUNTS RECEIVABLE	175.00		175.00		0.00
999-14310	-		UNDISTRIBUTED WARRANTS	0.00		1,767,962.50		0.00
TOTAL ASSETS				8,230,499.02		3,168,374.72		7,618,006.62

999-21500	-	101	COUNTY GENERAL	1,788,697.94		398,340.72		1,625,996.93
999-21500	-	112	COURTHOUSE & JAIL MAINTN	41,991.68		4,885.10		42,292.45
999-21500	-	116	SANITATION	133,311.97		41,529.59		127,251.57
999-21500	-	118	AMBULANCE SERVICE	198,123.05		95,262.77		105,810.14
999-21500	-	120	LOCAL PURPOSE TAX	24,293.52		120.14		25,449.88
999-21500	-	122	DRUG CONTROL	58,558.18		14.02		59,945.88
999-21500	-	131	HIGHWAY	2,943,320.48		532,860.19		2,587,571.77
999-21500	-	141	GENERAL PURPOSE SCHOOLS	1,646,305.38		643,711.04		1,657,684.88
999-21500	-	142	FEDERAL PROJECTS	150,981.25		63,416.20		123,316.13
999-21500	-	143	FOOD SERVICE	272,818.59		9,513.80		263,472.54
999-21500	-	151	DEBT SERVICE	432,579.71		534.46		474,214.36
999-21500	-	171	GENERAL CAPITAL PROJECTS	539,517.27		15,500.00		524,302.24
999-28310	-	351	CITY SALES TAX	0.00		16,046.19		0.00
999-29900	-		UNDISTRIBUTED TAXES	0.00		2,388.00		0.00
999-29900	-		FEE/COMMISSION ACCOUNT	0.00		5,894.89		6,97.85
TOTAL LIABILITIES				8,230,499.02		1,830,017.11		7,618,006.62
TOTAL COUNTY TRUSTEE				0.00		4,998,391.83		0.00

G/L Date: 08 August  
 Beginning Fund: 999  
 Ending Fund: 999  
 \* End of Report: Van Buren Co Trustee \*

*Handwritten signatures and initials:*  
 [Signature] 8-3-22  
 [Signature]  
 [Signature]

**Adjournment**

Mickey Robinson made a motion, second by William Maxwell to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:27 p.m.

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Chairman Joey Grissom

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County Clerk Lisa Rigsby