

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

The Van Buren County Commission met in a Regular Meeting on June 18, 2024 at 6:00 p.m. at the Van Buren County Administrative Facility & Justice Center. The following action was taken as recorded in Minute Book, "T".

**Call to Order**

Sheriff Michael Brock called the Meeting to Order.

**Roll Call**

Members present: Michael Chandler, Cale Crain, Jordan DeLong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee.

Also present: County Attorney Howard Upchurch, County Mayor David Sullivan, County Clerk Lisa Rigsby, and Jay Williams with zoom and Several Citizens of Van Buren County.

**Prayer**

Dusty Madewell led us in prayer.

**Pledge**

Chairman Terry Hickey led us in the Pledge of Allegiance.

**Approve/Disapprove: Minutes from the Meeting on April 16, 2024**

Cale Crain made a motion, seconded by Tabitha Denney to approve the Minutes from the April 16, 2024 Meeting. All agreed by voice vote. Motion passed.

**Approve/Disapprove: Quarterly Reports from Ambulance, Solid Waste, School, Sheriff Department, Hwy Department and Clerk & Master**

Tabitha Denney made a motion, second by Michael Woodlee to approve all Quarterly Reports. All approved by voice vote. 0-opposed. Motion passed.

**Approve/Disapprove: Minutes from the Committee B Meeting on 5-09-2024**

**Committee B Meeting**

**May 9, 2024**

**Roll Call:** All Members were in attendance.

**New Veterans Officer:** Michael Chandler made a motion to hire Jared Matthews as the Veterans Affairs Officer. A second was made by Michael Woodlee. All members were in favor.

**Old Business:** Mayor Sullivan informed the Committee that the bids for the pole barn, carport for oil container, concrete slab, and fence were sent to the State for approval.

**New Business:** Michael Woodlee would like the EMA to investigate grants for tornado sirens.

**Adjourn:** A motion was made by Michael Woodlee to adjourn the meeting and was seconded by Tommy Frady. All members were in favor.

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Committee B Chairman Dusty Madewell brought forward the Committee B Minutes from the May 9, 2024 Meeting. Dusty Madewell made a motion, seconded by Michael Woodlee to approve the Committee B Minutes as read. All approved by voice vote. 0-opposed. Motion passed.

**Approve/Disapprove: Minutes from the Committee A Meeting 5-23-2024**

**Committee A Meeting Minutes**

**May 23, 2024**

**Call to Order**

**Roll Call:** All present but Mr. DeLong.

**Approve/Disapprove: Budget Amendments**

- a. Move \$152.00 from 39000 to 101-51100-305, to cover Audit Service. Motion made to approve by Denney and seconded by Hickey. Roll call all members in favor.
- b. Move \$2,000.00 from 39000 to 101-51800-149 to cover payroll. Motion made to approve by Hickey and seconded by Denney. Roll Call all members in favor.
- c. Move \$50,000.00 from 39000 to 116-55732-706, for new convenience center. Motion made to approve by Hickey and seconded by Hodges. Roll call all members in favor.
- d. Move \$8,400.00 from 39000 to 112-51800-718 for new maintenance truck motion made to approve by Denney and seconded Hodges. Roll call all members in favor.
- e. Move \$1,000.00 from 39000 to 101-54310-316 for the Forestry Division. Motion made by Hodges and seconded by Hickey. Roll call all members in favor.
- f. Move \$876.00 from 44170 to 101-54110-196 for a refunded check. Motion made to approve by Denney and seconded by Hodges. Roll call all members in favor.
- g. Move \$10,000.00 from 39000 to 116-55731-336 for repairs to the Solid Waste Truck. Motion was made by Hickey and seconded by Hodges. Roll call all members in favor.

**No old Business**

**New Business**

- a. Approve/Disapprove the 2024-2025 Budget. Motion was made by Denney to approve the presented new budget for the upcoming budget year. Motion was seconded by Hodges. Roll Call: All members in favor.

Motion to adjourn meeting by Denney and seconded by Hickey.

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**Committee A Chairman Cale Crain brought forward action that needs to be taken by the Full Commission from the Committee A meeting on May 23, 2024.**

**Approve/Disapprove: Budget Amendments from Committee A**

**Move \$152.00 from 39000 to 101-51100-305, Audit Services**

Cale Crain made a motion, seconded by Terry Hodges to approve to move \$152.00 from 39000 to 101-51100-305, Audit Services.

Upon roll call: Michael Chandler, Cale Crain, Jordan DeLong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. Motion passed. **Budget Amendment as following:**

Van Buren Co. Executive  
 2023-2024 BUDGET AMENDMENT

General Fund  
 FUND 101

Function	Obj.	Description	Explanation	Debit	Credit
39000		FUND BALANCE	TO COVER AUDIT SERV	\$ 152.00	
51100	305	AUDIT SERVICES	AUDIT SERVICES		\$ 152.00
			Total	\$ 152.00	\$ 152.00

**Move \$2000.00 from 39000 to 101-51800-149, payroll**

Cale Crain made a motion, seconded by Dusty Madewell to approve to move \$2,000.00 from 39000 to 101-51800-149, payroll.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. Motion passed. Budget Amendment as following:

Van Buren Co. Executive 2023-2024		BUDGET AMENDMENT		General Fund FUND 101	
Function	Obj.	Description	Explanation	Debit	Credit
39000		fund balance	TO COVER PAYROLL	\$ 2,000.00	
51800	149	LABORER	LABORER PAYROLL		\$ 2,000.00
			<p>This was the line item for Keith Watson. He quit and was paid out 168.50 hrs of vacation time. This will be Duane's line item. This will get payroll thru end of fiscal year.</p>		
			Total	\$ 2,000.00	\$ 2,000.00

**Move \$8,400.00 from 39000 to 112-51800-718, Maintenance Truck**

Cale Crain made a motion, seconded by Michael Chandler to move \$8,400.00 from 39000 to 112-51800-718, Maintenance Truck.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. Motion passed. **Budget Amendment as following:**

**Van Buren Co. Executive  
2023-2024**

**Courthouse and Jail Maint  
Fund 112**

Function	Obj.	Description	Explanation	Debit	Credit
39000 51800	718	fund balance motor vehicle	to purchase truck mtn truck	\$ 8,400.00	8400
			<b>Total</b>	<b>\$ 8,400.00</b>	<b>\$ 8,400.00</b>

**Move \$1,000.00 from 39000 to 101-54310-316, Forestry Division**

Cale Crain made a motion, seconded by Michael Woodlee to move \$1,000.00 from 39000 to 101-54310-316, Forestry Division.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. Motion passed. **Budget Amendment as following:**

**Van Buren Co. Executive  
2023-2024**

**BUDGET AMENDMENT**

**General Fund  
FUND 101**

Function	Obj.	Description	Explanation	Debit	Credit
39000		fund balance	to cover tn forestry	\$ 1,000.00	
54310	316	forestry	forestry division		\$ 1,000.00
<p>This will be the the 2nd amendment.                      The first one was because we didn't have any money in the exp line item.                      This one is because I mailed the check but tn forestry never received it.                      It was actually cashed and deposited into another business. We have contacted the bank and was notified the money was taken from that business account and sent back to our account. This was not done intentionally, and Carthage Citizens Bank did contact the customer that deposited the check. They get multiple checks from different companies and organizations and was not aware that it wasn't their check. The money will be put back into 101 revenue but I need this amendment to pay the Tn Division of Forestry.</p>					
<b>Total</b>				<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>



**Move \$10,000.00 from 39000 to 116-55731-336, Solid Waste Truck**

Cale Crain made a motion, seconded by Tabitha Denney to move \$10,000.00 from 39000 to 116-55731-336, Solid Waste Truck.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**

**Van Buren Co. Executive  
2023-2024**

**Solid Waste  
Fund 116**

Function	Obj.	Description	Explanation	Debit	Credit
39000		fund balance	to cover cost of trucks	\$ 10,000.00	
55731	336	veh mtn.	to cover repairs on trucks		\$ 10,000.00
			Total	\$ 10,000.00	\$ 10,000.00

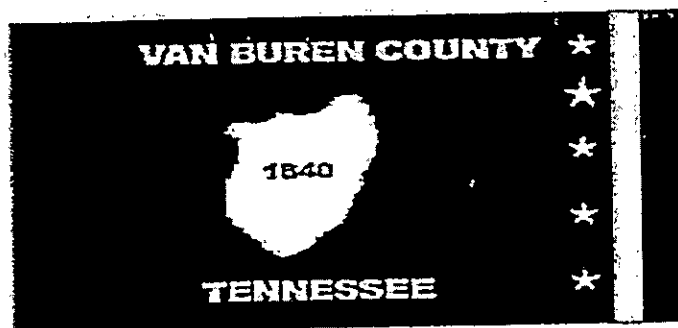


**Approve/Disapprove: Budget for FY2024/2025 a tax rate of 2.40**

Cale Crain made a motion, seconded by Tabitha Denney to approve the Budget for Fiscal Year 2024/2025 with a tax rate of 2.40.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Budget for Fiscal Year 2024/2025 as following:**

H. Woodlee  
e/17/2024



**Van Buren County Administrative and  
Justice Facility**

**121 Taft Drive Spencer, TN 38585**

**Phone: 931-946-2314**

**Fax: 931-946-2388**

**Mayor: David Sullivan**

**Email: Mayordsullivan@outlook.com**

**Finance Director: Heather Woodlee**

**Email: Heather.Woodlee@outlook.com**

**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, 2025**

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

**THE APPROPRIATION RESOLUTION**

**THE TAXY LEVY RESOLUTION**

**THE NON-PROFIT RESOLUTION**

**PROPOSED BUDGET FOR EACH FUND**

**BUDGET SUMMARY**

**CASH FLOW FORECAST**

**OUTSTANDING DEBT**

**REVENUE FORECAST (PROPERTY TAX, SALES TAX)**

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF VAN BUREN  
COUNTY, TENNESSEE FOR THE YEAR  
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025  
Resolution# 492**

**SECTION 1. BE IT RESOLVED**, by the Board of County Commissioners of Van Buren County, Tennessee assembled in regular session on the \_\_\_\_ day of \_\_\_\_\_, 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, 2024 and ending June 30, 2025, according to the following schedule:

**GENERAL FUND**

*County Commission.....	163,750*
*Board of Equalization.....	1,500*
*Beer Board.....	500*
*County Mayor.....	216,089*
*County Attorney.....	10,500*
*Election Commission.....	150,711*
*Register of Deeds.....	107,366*
*Planning Board.....	3,250*
*County Buildings.....	485,106*
*Property Assessor's Office.....	151,224*
*County Trustee.....	148,411*
*County Clerk.....	150,809*

*Circuit Court.....	159,025*
*General Sessions.....	50,800*
*Chancery Court.....	114,294*
*Juvenile Court.....	10,000*
*Judicial Commissioners.....	7,275*
*Sheriff's Dept.....	771,819*
*Jail .....	1,062,654*
*Fire Prevention .....	22,000*
* County Coroner .....	15,000*
*Other Public Safety 911.....	100,000*
* Local Health Center.....	487,847*
*Other Local Health.....	24,510*
*Libraries.....	33,746*
*Agriculture Extension Srvs.....	84,797*
*Soil Conservation .....	86,220*
*Veterans Services.....	13,863*
* Other Charges.....	347,000*
*Employee Benefits.....	55,000*
*Other General Government (MISC).....	27,000*
*Litter and Trash Collection.....	44,200.00*
<b>TOTAL GENERAL FUND.....</b>	<b>5,106,266.00</b>

**SOLID WASTE/SANITATION FUND**

\*Public Health and Welfare Waste Pick.....91,664\*  
\*Convenience Centers.....419,095\*  
\*Landfill Operation .....9,500 \*  
**TOTAL SOLID WASTE .....520,259.00\***

**DEBT SERVICE FUND**

\*Capital Outlay.....384,928\*  
  
**TOTAL DEBT SERVICE.....384,928\***

**COURTHOUSE & JAIL MAINTENANCE**

\*County Buildings.....55,771\*

**AMBULANCE SERVICE**

\*Ambulance/Emergency Services.....943,772\*

**LOCAL PURPOSE TAX**

\*Fire Prevention and Control.....185,293\*

**DRUG FUND**

\*Drug Enforcement.....1,150\*

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**HIGHWAY/PUBLIC WORKS**

Administration.....222,352\*  
Highway and Bridge Maintenance.....1,792,695\*  
Operation and Maintenance.....549,500\*  
Quarry Operations.....13,800\*  
Other Charges.....126,000\*  
Employee Benefits.....117,830\*  
Capital Outlay.....2,019,800\*

**Total Highways...4,841,977\***

**CHILD NUTRITION FUND**

\*Central Cafeteria.....784,900\*

**TOTAL CHILD NUTRITION ...784,900\***

**GENERAL PURPOSE SCHOOL FUND**

*Regular Instruction Program .....	3,834,500*
* Special Instruction Program .....	628,500*
*Attendance.....	97,100*
*Health Services.....	290,700*
*Other Student Support.....	392,500*
*Regular Instruction Program .....	340,500*
*Special Education Program.. .....	357,300*
*Vocational Education Program.....	7,780,000*
*Vocational Education Program .....	694,400*
*Technology.....	412,000*
*Board of Education .....	190,300*
*Office of Director of Schools.....	146,200*
*Office of the Principal .....	487,500*
*Fiscal Services.....	215,000*
*Operation of Plant.....	779,700*
*Maintenance of Plant.....	145,900*
*Transportation .....	810,600*
*Community Services.....	246,900*
*Early Childhood Education .....	333,900*

**CAPITAL OUTLAY**



\*Regular Capital Outlay.....1,070,000\*  
\*Debt Service.....148,000\*

**TOTAL GENERAL PURPOSE .. 11,629,280.00**

**\*CAPITAL PROJECTS FUND**

Grant #7.....\$260,000.00

**CAPITAL PROJECT S FUND .....260,000\***

**TOTAL APPROPRIATIONS.....24,713,596.00\***

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

**SECTION 7. BE IT FURTHER RESOLVED**, that the delinquent County Property taxes for the year 2023, and prior years and the interest and penalty thereon collected during the year ending June 30, 2024 shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2023. 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, 2025.

**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 budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

**SECTION 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, 2024.

PASSED THIS \_\_\_\_\_ of \_\_\_\_\_ 2024.

\_\_\_\_\_  
David Sullivan, County Mayor

RESOLUTION NUMBER 493

RESOLUTION FIXING THE TAX LEVY IN VAN BUREN COUNTY, TENNESSEE FOR THE YEAR  
BEGINNING JULY 1, 2024

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Van Buren County, Tennessee, assembled in a regular session on the \_\_\_\_ day of \_\_\_\_\_, 2024 that the combined property tax rate for Van Buren County, Tennessee for the year beginning July 1, 2024, 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	1.585
Ambulance Service	0.2750
Local Purpose	0.1000
General Purpose School	0.3350
General Debt Service	0.105
<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 \_\_\_\_ DAY OF \_\_\_\_\_ 2024.

\_\_\_\_\_  
DAVID SULLIVAN, VAN BUREN COUNTY MAYOR

\_\_\_\_\_  
LISA RIGSBY, COUNTY CLERK

RESOLUTION NUMBER 494

**A RESOLUTION MAKING APPROPRIATIONS TO NON PROFIT CHARITABLE ORGANIZATIONS OF VAN BUREN COUNTY, TENNESSEE FOR THE BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

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 \_\_\_\_\_ day of \_\_\_\_\_ 2024.

SECTION 1. That three hundred sixty-nine thousand one hundred ninety-four dollars 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	\$42000
101-57500-105	SOIL & WATER CONSERVATION	\$74984
120-54310-316	FIRE PREVENTION	\$125000
101-55390-309	APPROPRIATION TO STATE (HEALTH DEPT)	\$24,510
TOTAL		\$366,494.00

\_\_\_\_\_  
DAVID SULLIVAN, VAN BUREN COUNTY MAYOR

\_\_\_\_\_  
LISA RIGSBY, COUNTY CLERK

Fund 101 General  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated/Appropriated/Actual	Amended Budget				Current Yr Remain	Budget Committee	Commission Approved
		Actual 2023	Original Budget 2024	Thru May 2024	Est & Bgt Thru May 2024			
<b>Revenues</b>								
<b>40000 Local Taxes</b>								
<b>40100 County Property Taxes</b>								
101-40110- Current Property Tax	2,287,138	2,594,552	2,594,552	2,594,552	12,943	2,664,484	0	
101-40120- Trustee's Collections - Prior Ye	160,891	140,000	140,000	140,000	62,372	85,103	0	
101-40125- Trustee's Collections - Bankrup	-127	100	100	100	100	100	0	
101-40130- Cir Clk/Ck & Master Collector	22,765	25,000	25,000	13,252	11,748	20,000	0	
101-40140- Interest And Penalty	31,090	32,000	32,000	20,828	11,172	18,554	0	
101-40161- Payments In Lieu Of Taxes - 1	4,365	4,000	4,000	3,638	362	3,274	0	
101-40162- Payments In Lieu Of Taxes-Lo	154,169	154,000	154,000	131,232	22,768	154,000	0	
101-40163- Payments In Lieu Of Taxes - C	14,569	14,568	14,568	14,737	(169)	10,173	0	
<b>Total County Property Taxes</b>	<b>2,675,114</b>	<b>2,964,220</b>	<b>2,964,220</b>	<b>2,842,924</b>	<b>121,296</b>	<b>2,955,688</b>	<b>0</b>	
<b>40200 County Local Option Taxes</b>								
101-40210- Local Option Sales Tax	185,117	257,043	257,043	166,715	90,328	186,715	0	
101-40220- Hotel/Motel Tax	18,636	0	0	0	0	6,295	0	
101-40250- Litigation Tax - General	4,280	4,000	4,000	3,343	657	3,439	0	
101-40270- Business Tax	32,188	30,000	30,000	12,985	17,015	11,934	0	
101-40290- Other County Local Option Ta	3,778	5,000	5,000	1,940	3,060	2,505	0	
<b>Total County Local Option Taxes</b>	<b>243,999</b>	<b>296,043</b>	<b>296,043</b>	<b>184,983</b>	<b>111,060</b>	<b>210,888</b>	<b>0</b>	
<b>40300 Statutory Local Taxes</b>								
101-40320- Bank Excise Tax	30,709	30,000	30,000	30,829	(829)	30,829	0	
101-40330- Wholesale Beer Tax	29,095	30,000	30,000	21,787	8,213	23,351	0	
101-40331- Beer Privilege Tax	1,100	1,000	1,000	900	100	900	0	
<b>Total Statutory Local Taxes</b>	<b>60,904</b>	<b>61,000</b>	<b>61,000</b>	<b>53,516</b>	<b>7,484</b>	<b>55,080</b>	<b>0</b>	
<b>Total Local Taxes</b>	<b>2,980,017</b>	<b>3,321,263</b>	<b>3,321,263</b>	<b>3,081,423</b>	<b>239,840</b>	<b>3,221,656</b>	<b>0</b>	
<b>41000 Licenses And Permits</b>								
<b>41100 Licenses</b>								
101-41110- Marriage Licenses	0	333	333	0	333	333	0	
101-41140- Cable TV Franchise	19,770	20,000	20,000	15,340	4,660	15,196	0	
<b>Total Licenses</b>	<b>19,770</b>	<b>20,333</b>	<b>20,333</b>	<b>15,340</b>	<b>4,993</b>	<b>15,529</b>	<b>0</b>	

Fund 101 General  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	May 2024				
<b>41500 Permits</b>								
101-41510- Beer Permits	238	475	475	475	0	475	475	0
<b>Total Permits</b>	<b>238</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>0</b>	<b>475</b>	<b>475</b>	<b>0</b>
<b>Total Licenses And Permits</b>	<b>20,008</b>	<b>20,808</b>	<b>20,808</b>	<b>20,808</b>	<b>15,340</b>	<b>5,468</b>	<b>16,004</b>	<b>0</b>
<b>42000 Fines, Forfeitures And Penalties</b>								
<b>42100 Circuit Court</b>								
101-42110- Fines	4,921	4,000	4,000	4,000	2,755	1,245	2,945	0
101-42120- Officers Costs	1,707	1,200	1,200	1,200	36,881	(35,681)	1,000	0
101-42140- Drug Control Fines	0	1,000	1,000	1,000	0	1,000	1,000	0
101-42190- Data Entry Fee - Circuit Court	474	383	383	383	272	111	324	0
<b>Total Circuit Court</b>	<b>7,102</b>	<b>6,583</b>	<b>6,583</b>	<b>6,583</b>	<b>39,908</b>	<b>(33,325)</b>	<b>5,269</b>	<b>0</b>
<b>42300 General Sessions Court</b>								
101-42310- Fines	5,628	5,000	5,000	5,000	2,721	2,279	2,199	0
101-42320- Officers Costs	8,778	8,000	8,000	8,000	7,152	818	7,315	0
101-42340- Drug Control Fines	477	500	500	500	499	1	500	0
101-42390- Data Entry Fee - General Sess	3,425	3,000	3,000	3,000	2,750	250	2,722	0
<b>Total General Sessions Court</b>	<b>18,308</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>13,122</b>	<b>3,378</b>	<b>12,736</b>	<b>0</b>
<b>42400 Juvenile Court</b>								
101-42490- Data Entry Fee - Juvenile Cou	84	100	100	100	32	68	24	0
<b>Total Juvenile Court</b>	<b>84</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>32</b>	<b>68</b>	<b>24</b>	<b>0</b>
<b>42500 Chancery Court</b>								
101-42530- Data Entry Fee - Chancery Cou	820	840	840	840	456	384	488	0
<b>Total Chancery Court</b>	<b>820</b>	<b>840</b>	<b>840</b>	<b>840</b>	<b>456</b>	<b>384</b>	<b>488</b>	<b>0</b>
<b>42800 Judicial District Drug Program</b>								
101-42865- Drug Task Force Forfeitures A	474	0	0	0	3,351	(3,351)	3,351	0
101-42870- Data Entry Fee - Other Courts	1,098	801	801	801	492	309	495	0
<b>Total Judicial District Drug Program</b>	<b>1,572</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>3,843</b>	<b>(3,042)</b>	<b>3,846</b>	<b>0</b>
<b>Total Fines, Forfeitures And Penalties</b>	<b>27,886</b>	<b>24,824</b>	<b>24,824</b>	<b>24,824</b>	<b>57,361</b>	<b>(32,537)</b>	<b>22,363</b>	<b>0</b>
<b>43000 Charges For Current Services</b>								
<b>43300 Fees</b>								
101-43360- Library Fees	568	500	500	500	274	226	272	0
101-43370- Telephone Commissions	10,115	8,199	8,199	8,199	10,816	(2,617)	10,494	0

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Account Number	Actual 2023	Original Budget 2024	Amended Budget		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	May 2024				
101-43380- -	8,315	6,581	6,581	6,581	4,486	2,095	4,862	0
101-43383- -	5,070	0	0	0	4,170	(4,170)	4,071	0
101-43392- -	3,404	3,800	3,800	3,800	2,542	1,258	2,300	0
101-43395- -	1,950	2,700	2,700	2,700	1,950	750	1,500	0
101-43399- -	325	0	0	0	380	(380)	305	0
Total Fees	29,747	21,780	21,780	21,780	24,618	(2,838)	23,804	0
Total Charges For Current Services	29,747	21,780	21,780	21,780	24,618	(2,838)	23,804	0
44000 Other Local Revenues								
44100 Recurring Items								
101-44110- -	139,659	100,000	100,000	100,000	191,947	(91,947)	215,544	0
101-44110- -	0	0	0	0	520	(520)	0	0
101-44120- -	2,400	2,400	2,400	2,400	0	2,400	0	0
101-44170- -	4,954	2,638	3,914	3,914	5,602	(1,688)	1,544	0
Total Recurring Items	147,013	105,038	106,314	106,314	198,069	(91,755)	217,088	0
44500 Nonrecurring Items								
101-44560- -	2,000	0	0	0	0	0	0	0
Total Nonrecurring Items	2,000	0	0	0	0	0	0	0
44900 Other Local Revenues								
101-44990- -	1,066	1,066	1,066	1,066	0	1,066	0	0
Total Other Local Revenues	1,066	1,066	1,066	1,066	0	1,066	0	0
Total Other Local Revenues	150,079	106,104	107,380	107,380	198,069	(90,689)	217,088	0
45000 Fees Received From County Officials								
45500 Fees In Lieu Of Salary								
101-45510- -	86,539	80,000	80,000	80,000	57,798	22,202	74,000	0
101-45520- -	23,973	22,000	22,000	22,000	13,748	8,252	20,000	0
101-45540- -	55,360	51,000	51,000	51,000	43,225	7,775	50,000	0
101-45550- -	26,756	25,000	25,000	25,000	18,728	6,272	22,000	0
101-45580- -	47,590	49,000	49,000	49,000	31,193	17,807	40,000	0
101-45590- -	4,022	5,000	5,000	5,000	1,573	3,427	2,400	0
101-45610- -	142,695	130,000	130,000	130,000	143,231	(13,231)	150,000	0
Total Fees In Lieu Of Salary	386,935	362,000	362,000	362,000	309,496	52,504	358,400	0

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Account Number	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
<b>Total Fees Received From County Officials</b>	<b>386,935</b>	<b>362,000</b>	<b>362,000</b>	<b>309,496</b>	<b>52,504</b>	<b>358,400</b>	<b>0</b>
<b>46000 State Of Tennessee</b>							
<b>46100 General Government Grants</b>							
101-46110- - Juvenile Services Program	9,000	4,500	4,500	13,500	(9,000)	13,500	0
101-46190- - Other General Government Gr	0	21,000	21,000	0	21,000	26,000	0
<b>Total General Government Grants</b>	<b>9,000</b>	<b>25,500</b>	<b>25,500</b>	<b>13,500</b>	<b>12,000</b>	<b>39,500</b>	<b>0</b>
<b>46200 Public Safety Grants</b>							
101-46210- - Law Enforcement Training Pro	1,600	1,600	1,600	5,600	(4,000)	5,600	0
101-46240- - School Resource Officer Grant	0	0	0	150,000	(150,000)	150,000	0
101-46290- - Other Public Safety Grants	16,164	36,377	57,548	42,250	15,298	42,250	0
<b>Total Public Safety Grants</b>	<b>17,764</b>	<b>37,977</b>	<b>59,148</b>	<b>197,850</b>	<b>(138,702)</b>	<b>197,850</b>	<b>0</b>
<b>46300 Health And Welfare Grants</b>							
101-46390- - Other Health And Welfare Gra	173,945	0	0	(155,235)	155,235	45,479	0
<b>Total Health And Welfare Grants</b>	<b>173,945</b>	<b>0</b>	<b>0</b>	<b>(155,235)</b>	<b>155,235</b>	<b>45,479</b>	<b>0</b>
<b>46400 Public Works Grants</b>							
101-46430- - Utter Program	44,570	26,291	26,291	1,906	24,385	44,200	0
<b>Total Public Works Grants</b>	<b>44,570</b>	<b>26,291</b>	<b>26,291</b>	<b>1,906</b>	<b>24,385</b>	<b>44,200</b>	<b>0</b>
<b>46800 Other State Revenues</b>							
101-46820- - Income Tax	0	200	200	72	128	72	0
101-46830- - Beer Tax	19,200	20,000	20,000	18,498	1,502	20,000	0
101-46835- - Vehicle Certificate Of Title	5,938	6,000	6,000	3,607	2,393	4,060	0
101-46840- - Alcoholic Beverage Tax	34,455	35,000	35,000	26,728	8,272	26,728	0
101-46845- - Opioid Settlement Funds	28,073	28,073	28,073	47,667	(19,594)	19,908	0
101-46851- - State Revenue Sharing - T.V.A.	162,729	140,876	140,876	124,355	16,521	124,000	0
101-46852- - State Revenue Sharing - Telec	15,646	16,409	16,409	13,823	2,586	12,360	0
101-46855- - State Shared Sports Gaming P	7,675	7,000	7,000	6,256	744	6,256	0
101-46915- - Contracted Prisoner Board	174,734	140,000	140,000	148,953	(8,953)	186,509	0
101-46960- - Registrar's Salary Supplement	15,164	15,164	15,164	11,373	3,791	11,373	0
101-46980- - Other State Grants	112,621	0	0	21,379	(21,379)	0	0
101-46990- - Other State Revenues	59	59	59	45	14	45	0
<b>Total Other State Revenues</b>	<b>576,294</b>	<b>408,781</b>	<b>408,781</b>	<b>422,756</b>	<b>(13,975)</b>	<b>411,311</b>	<b>0</b>



Fund	101	General	Actual	Original Budget	Amended Budget	Est & Bgt Thru	Current Yr	Budget	Commission	
Statement of Proposed Operations			2023	2024	Thru	May 2024	Remain	Committee	Approved	
Fiscal Year Ending June 30, 2025					May 2024					
Account Number										
Total State Of Tennessee			821,573	498,549	519,720	480,777	38,943	738,340	0	
47000	Federal Government									
47100	Federal Through State									
101	Community Development		194,188	349,434	349,434	112,147	237,287	111,327	0	
101	Other Federal Through State		28,930	0	0	0	0	0	0	
	Total Federal Through State		223,118	349,434	349,434	112,147	237,287	111,327	0	
47600	Direct Federal Revenue									
101	Other Direct Federal Revenue		21,242	680,677	680,677	408,239	272,438	484,572	0	
	Total Direct Federal Revenue		21,242	680,677	680,677	408,239	272,438	484,572	0	
	Total Federal Government		244,360	1,030,111	1,030,111	520,386	509,725	595,899	0	
48000	Other Governments And Citizens Groups									
48100	Other Governments									
101	Contributions		0	0	0	21,000	(21,000)	21,000	0	
101	Contracted Services		0	150,000	150,000	0	150,000	0	0	
	Total Other Governments		0	150,000	150,000	21,000	129,000	21,000	0	
	Total Other Governments And Citizens Groups		0	150,000	150,000	21,000	129,000	21,000	0	
	Total Revenues		4,660,605	5,535,439	5,557,886	4,708,470	849,416	5,214,554	0	
49000	Other Sources (Non-Revenue)									
101	Insurance Recovery		4,811	0	0	0	0	0	0	
101	Transfers In		0	0	1,650	1,650	0	1,650	0	
	Total Other Sources (Non-Revenue)		4,811	0	1,650	1,650	0	1,650	0	
	Total Other Sources (Non-Revenue)		4,811	0	1,650	1,650	0	1,650	0	
	Total Revenues & Other Sources (Non-Revenue)		4,665,416	5,535,439	5,559,536	4,710,120	849,416	5,216,204	0	

Fund 101 General  
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Account Number

Estimated/ Appropriated/Actual

Expenditures:

50000 General Government  
 51000 General Administration

51100 County Commission

Account Number	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
101-51100-191- Board And Committee Membe	16,100	18,000	18,000	13,900	4,100	18,000	0
101-51100-201- Social Security	998	1,150	1,150	862	288	1,150	0
101-51100-212- Employer Medicare	234	250	250	202	48	250	0
101-51100-305- Audit Services	2,591	2,600	2,600	2,752	(152)	2,600	0
101-51100-309- Contracts With Government A	213,435	349,434	349,434	157,935	191,499	140,000	0
101-51100-316- Contributions	0	0	1,000	1,000	0	0	0
101-51100-320- Dues And Memberships	0	0	0	1,050	(1,050)	0	0
101-51100-355- Travel	0	1,500	1,500	0	1,500	250	0
101-51100-509- Refunds	0	1,500	1,500	20	1,480	1,500	0
<b>Total County Commission</b>	<b>233,358</b>	<b>374,434</b>	<b>375,434</b>	<b>177,721</b>	<b>197,713</b>	<b>163,750</b>	<b>0</b>

51210 Board Of Equalization

101-51210-191- Board And Committee Membe	1,250	1,500	1,500	0	1,500	1,500	0
<b>Total Board Of Equalization</b>	<b>1,250</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>

51220 Beer Board

101-51220-191- Board And Committee Membe	250	500	500	0	500	500	0
<b>Total Beer Board</b>	<b>250</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>

51300 County Mayor/Executive

101-51300-101- County Official/Administrative	92,231	93,805	93,805	82,885	10,920	99,043	0
101-51300-119- Accountants/Bookkeepers	36,792	36,524	36,524	32,268	4,256	36,524	0
101-51300-122- Purchasing Personnel	26,801	27,047	27,047	23,898	3,149	27,047	0
101-51300-191- Board And Committee Membe	0	300	300	0	300	300	0

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Account Number	Actual 2023	Original Budget 2024	Amended Budget		Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	Est & Bgt Thru May 2024			
101-51300-201-	9,661	10,000	10,000	8,621	1,379	10,083	0
101-51300-204-	6,604	11,500	11,500	9,734	1,766	11,383	0
101-51300-210-	70	1,000	1,000	47	953	300	0
101-51300-212-	5,259	2,400	2,400	2,016	384	2,358	0
101-51300-317-	17,867	18,500	36,003	19,453	16,550	19,301	0
101-51300-320-	977	2,500	2,500	2,132	368	2,500	0
101-51300-332-	1,334	2,500	2,500	1,680	820	1,500	0
101-51300-349-	1,171	1,500	1,500	1,461	39	1,500	0
101-51300-355-	445	1,500	1,500	596	904	1,000	0
101-51300-435-	1,464	2,000	2,000	1,952	48	2,000	0
101-51300-599-	1,203	1,250	1,250	1,072	178	1,250	0
<b>Total County Mayor/Executive</b>	<b>198,879</b>	<b>212,326</b>	<b>229,829</b>	<b>187,815</b>	<b>42,014</b>	<b>216,089</b>	<b>0</b>
<b>51400 County Attorney</b>	<b>6,050</b>	<b>10,500</b>	<b>10,500</b>	<b>6,600</b>	<b>3,900</b>	<b>10,500</b>	<b>0</b>
101-51400-101-	6,050	10,500	10,500	6,600	3,900	10,500	0
<b>Total County Attorney</b>	<b>6,050</b>	<b>10,500</b>	<b>10,500</b>	<b>6,600</b>	<b>3,900</b>	<b>10,500</b>	<b>0</b>
<b>51500 Election Commission</b>	<b>71,868</b>	<b>73,094</b>	<b>73,094</b>	<b>64,585</b>	<b>8,509</b>	<b>77,177</b>	<b>0</b>
101-51500-101-	71,868	73,094	73,094	64,585	8,509	77,177	0
101-51500-192-	8,356	6,500	6,500	3,105	3,395	6,500	0
101-51500-193-	13,315	8,000	8,000	5,473	2,527	11,000	0
101-51500-201-	4,296	4,532	4,532	3,628	904	4,785	0
101-51500-204-	5,031	5,117	5,117	4,521	596	5,403	0
101-51500-210-	42	439	439	28	411	310	0
101-51500-212-	1,005	1,060	1,060	848	212	1,200	0
101-51500-307-	0	1,300	1,300	0	1,300	1,300	0
101-51500-317-	2,898	2,898	2,898	2,898	0	2,898	0
101-51500-320-	0	300	300	0	300	300	0
101-51500-332-	5,753	5,000	5,000	2,242	2,758	5,000	0

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			Thru May 2024	May 2024			
101- -51500-336- -	12,000	12,500	12,500	7,618	4,882	12,500	0
101- -51500-349- -	865	5,500	5,500	1,157	4,343	5,500	0
101- -51500-355- -	0	4,500	4,500	637	3,863	3,500	0
101- -51500-399- -	11,440	12,538	12,538	12,000	538	12,538	0
101- -51500-435- -	1,281	2,000	2,000	569	1,431	750	0
101- -51500-599- -	0	2,000	2,000	0	2,000	50	0
101- -51500-731- -	0	0	0	66,035	66,035	0	0
101- -51500-790- -	0	0	26,485	0	26,485	0	0
<b>Total Election Commission</b>	<b>138,150</b>	<b>147,278</b>	<b>269,798</b>	<b>205,344</b>	<b>64,454</b>	<b>150,711</b>	<b>0</b>

51600 Register Of Deeds							
101- -51600-101- -	79,853	81,216	81,216	71,762	9,454	85,752	0
101- -51600-201- -	4,863	5,035	5,035	4,374	661	5,317	0
101- -51600-204- -	5,590	5,685	5,685	5,023	662	6,003	0
101- -51600-212- -	1,137	1,178	1,178	1,023	155	1,244	0
101- -51600-317- -	19,931	6,000	6,000	2,175	3,825	6,000	0
101- -51600-320- -	670	715	715	713	2	800	0
101- -51600-349- -	511	1,500	1,500	1,246	254	1,500	0
101- -51600-435- -	371	750	750	668	82	750	0
<b>Total Register Of Deeds</b>	<b>112,926</b>	<b>102,079</b>	<b>102,079</b>	<b>86,984</b>	<b>15,095</b>	<b>107,366</b>	<b>0</b>

51720 Planning							
101- -51720-191- -	525	750	750	725	25	750	0
101- -51720-309- -	0	2,500	2,500	1,078	1,422	2,500	0
<b>Total Planning</b>	<b>525</b>	<b>3,250</b>	<b>3,250</b>	<b>1,803</b>	<b>1,447</b>	<b>3,250</b>	<b>0</b>

51800 County Buildings							
101- -51800-149- -	29,760	31,200	31,200	29,595	1,605	31,200	0
101- -51800-166- -	9,850	10,836	10,836	7,358	3,478	10,836	0

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Account Number	Actual 2023	Original Budget 2024	Amended Budget		Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	Est & Bgt Thru May 2024			
101- -51800-201- - Social Security	2,456	2,850	2,850	2,291	559	2,607	0
101- -51800-204- - State Retirement	2,083	2,257	2,257	1,898	359	2,184	0
101- -51800-210- - Unemployment Compensation	80	340	340	62	278	169	0
101- -51800-212- - Employer Medicare	574	750	750	536	214	610	0
101- -51800-307- - Communication	51,081	56,000	56,000	46,629	9,371	56,000	0
101- -51800-321- - Engineering Services	11,553	0	0	0	0	0	0
101- -51800-335- - Maintenance And Repair Servi	49,158	84,500	84,500	78,548	5,952	50,000	0
101- -51800-338- - Maintenance And Repair Servi	950	5,000	5,000	1,211	3,789	5,000	0
101- -51800-410- - Custodial Supplies	5,502	7,500	7,500	4,559	2,941	7,500	0
101- -51800-412- - Diesel Fuel	0	0	0	0	0	73,000	0
101- -51800-415- - Electricity	119,441	130,000	130,000	92,551	37,449	120,000	0
101- -51800-425- - Gasoline	1,059	1,000	1,000	721	279	41,000	0
101- -51800-434- - Natural Gas	18,780	30,000	30,000	15,182	14,818	25,000	0
101- -51800-454- - Water And Sewer	34,902	46,000	52,500	46,261	6,239	60,000	0
101- -51800-599- - Other Charges	0	0	25,000	24,979	21	0	0
<b>Total County Buildings</b>	<b>337,229</b>	<b>408,233</b>	<b>439,733</b>	<b>352,381</b>	<b>87,352</b>	<b>485,106</b>	<b>0</b>
<b>Total General Administration</b>	<b>1,028,617</b>	<b>1,260,100</b>	<b>1,452,623</b>	<b>1,018,648</b>	<b>413,975</b>	<b>1,138,772</b>	<b>0</b>
<b>52000 Finance</b>							
<b>52300 Property Assessor's Office</b>							
101- -52300-101- - County Official/Administrative	79,853	81,216	81,216	71,762	9,454	85,752	0
101- -52300-169- - Part-Time Personnel	27,142	29,640	29,640	19,725	9,915	29,640	0
101- -52300-201- - Social Security	6,359	7,000	7,000	5,296	1,704	7,155	0
101- -52300-204- - State Retirement	5,590	5,685	5,685	5,023	662	6,003	0
101- -52300-210- - Unemployment Compensation	81	574	574	45	629	150	0
101- -52300-212- - Employer Medicare	1,487	1,630	1,630	1,238	392	11,674	0
101- -52300-305- - Audit Services	1,500	2,400	2,400	0	2,400	2,400	0
101- -52300-317- - Data Processing Services	16,907	14,000	14,000	11,097	2,903	16,000	0
101- -52300-320- - Dues And Memberships	1,050	1,050	1,050	1,050	0	1,050	0

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Account Number	Actual 2023	Original Budget 2024	Amended Budget		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	May 2024				
101- 52300-332- -	118	150	150	150	0	150	150	0
101- 52300-355- -	377	500	500	500	0	500	500	0
101- 52300-435- -	728	750	750	750	726	24	750	0
<b>Total Property Assessor's Office</b>	<b>141,192</b>	<b>144,695</b>	<b>144,695</b>	<b>144,695</b>	<b>115,962</b>	<b>28,733</b>	<b>151,224</b>	<b>0</b>
<b>52400 County Trustee's Office</b>								
101- 52400-101- -	79,857	81,216	81,216	81,216	71,762	9,454	85,752	0
101- 52400-106- -	27,149	27,788	27,788	27,788	24,553	3,235	27,788	0
101- 52400-201- -	6,210	6,849	6,849	6,849	4,998	1,851	7,040	0
101- 52400-204- -	4,190	7,733	7,733	7,733	6,742	991	7,948	0
101- 52400-210- -	84	176	176	176	28	148	136	0
101- 52400-212- -	1,452	1,602	1,602	1,602	1,169	433	1,647	0
101- 52400-317- -	14,003	24,700	24,700	24,700	23,092	1,608	15,500	0
101- 52400-320- -	675	750	750	750	718	32	750	0
101- 52400-332- -	0	600	600	600	91	509	600	0
101- 52400-349- -	175	500	500	500	460	40	500	0
101- 52400-435- -	1,939	750	750	750	750	0	750	0
<b>Total County Trustee's Office</b>	<b>135,734</b>	<b>152,664</b>	<b>152,664</b>	<b>152,664</b>	<b>134,363</b>	<b>18,301</b>	<b>148,411</b>	<b>0</b>
<b>52500 County Clerk's Office</b>								
101- 52500-101- -	79,853	81,216	81,216	81,216	71,762	9,454	85,752	0
101- 52500-106- -	32,234	32,195	32,195	33,745	29,952	3,793	32,760	0
101- 52500-201- -	6,929	7,157	7,157	7,219	6,288	931	7,348	0
101- 52500-204- -	7,846	8,081	8,081	8,151	7,120	1,031	8,297	0
101- 52500-210- -	42	693	693	147	28	119	140	0
101- 52500-212- -	1,620	1,674	1,674	1,689	1,471	218	1,718	0
101- 52500-317- -	3,630	5,960	5,960	6,645	6,645	0	8,389	0
101- 52500-320- -	2,650	715	715	715	693	22	805	0
101- 52500-332- -	0	100	100	100	0	100	100	0

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			Thru May 2024	May 2024				
101-52500-349- Printing, Stationery And Form:	0	250	250	250	0	250	250	0
101-52500-355- Travel	0	500	500	0	0	0	500	0
101-52500-435- Office Supplies	306	750	750	1,250	1,104	146	750	0
101-52500-599- Other Charges	719	11,000	9,164	9,164	8,770	394	4,000	0
<b>Total County Clerk's Office</b>	<b>135,829</b>	<b>150,291</b>	<b>150,291</b>	<b>150,291</b>	<b>133,833</b>	<b>16,458</b>	<b>150,809</b>	<b>0</b>
<b>Total Finance</b>	<b>412,755</b>	<b>447,650</b>	<b>447,650</b>	<b>384,158</b>	<b>63,492</b>	<b>450,444</b>	<b>0</b>	<b>0</b>
<b>53000 Administration Of Justice</b>								
<b>53100 Circuit Court</b>								
101-53100-101- County Official/Administrative	79,857	81,216	81,216	71,762	9,454	85,752	0	0
101-53100-161- Secretary(s)	27,338	27,788	27,788	24,553	3,235	27,788	0	0
101-53100-194- Jury And Witness Expense	6,852	12,000	12,000	4,914	7,086	12,000	0	0
101-53100-201- Social Security	6,605	7,075	7,075	5,774	1,301	7,040	0	0
101-53100-204- State Retirement	6,598	7,735	7,735	6,742	993	7,948	0	0
101-53100-210- Unemployment Compensation	126	100	100	28	72	100	0	0
101-53100-212- Employer Medicare	1,545	1,550	1,550	1,350	200	1,647	0	0
101-53100-317- Data Processing Services	8,438	8,843	9,768	9,768	0	10,105	0	0
101-53100-320- Dues And Memberships	760	755	803	803	0	870	0	0
101-53100-349- Printing, Stationery And Form:	700	800	800	753	47	850	0	0
101-53100-435- Office Supplies	745	800	800	788	12	850	0	0
101-53100-508- Premiums On Corporate Surety	75	75	75	75	0	75	0	0
101-53100-599- Other Charges	7,323	4,000	3,952	468	3,484	4,000	0	0
<b>Total Circuit Court</b>	<b>146,962</b>	<b>152,737</b>	<b>153,662</b>	<b>127,778</b>	<b>25,884</b>	<b>159,025</b>	<b>0</b>	<b>0</b>
<b>53300 General Sessions Court</b>								
101-53300-102- Judge(s)	32,909	34,226	34,555	34,555	0	35,980	0	0
101-53300-161- Secretary(s)	7,361	7,582	7,729	7,729	0	8,120	0	0
101-53300-299- Other Fringe Benefits	5,867	6,300	6,300	6,266	34	6,700	0	0
<b>Total General Sessions Court</b>	<b>46,137</b>	<b>48,108</b>	<b>48,584</b>	<b>48,550</b>	<b>34</b>	<b>50,800</b>	<b>0</b>	<b>0</b>

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Account Number	Actual 2023	Original Budget 2024	Amended Budget		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	May 2024				
<b>53400 Chancery Court</b>								
101-53400-101- County Official/Administrative	79,853	81,216	81,216	71,762	9,454	85,752	0	
101-53400-201- Social Security	4,791	5,055	5,055	4,073	982	5,317	0	
101-53400-204- State Retirement	5,590	5,685	5,685	5,023	662	6,003	0	
101-53400-210- Unemployment Compensation	42	487	487	28	459	52	0	
101-53400-212- Employer Medicare	1,120	1,178	1,178	952	226	1,244	0	
101-53400-317- Data Processing Services	7,875	8,253	8,253	8,253	0	8,568	0	
101-53400-320- Dues And Memberships	740	783	783	783	0	783	0	
101-53400-332- Legal Notices, Recording And Printing, Stationery And Forms	1,052	5,000	5,000	0	5,000	5,000	0	
101-53400-435- Office Supplies	481	750	750	430	320	750	0	
101-53400-508- Premiums On Corporate Surety	282	750	750	340	410	750	0	
<b>Total Chancery Court</b>	<b>101,901</b>	<b>109,232</b>	<b>109,232</b>	<b>91,719</b>	<b>17,513</b>	<b>114,294</b>	<b>0</b>	
<b>53500 Juvenile Court</b>								
101-53500-309- Contracts With Government Agencies	10,000	10,000	10,000	10,000	0	10,000	0	
<b>Total Juvenile Court</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	
<b>53700 Judicial Commissioners</b>								
101-53700-101- County Official/Administrative	7,200	7,200	7,200	6,075	1,125	7,200	0	
101-53700-508- Premiums On Corporate Surety	75	75	75	0	75	75	0	
<b>Total Judicial Commissioners</b>	<b>7,275</b>	<b>7,275</b>	<b>7,275</b>	<b>6,075</b>	<b>1,200</b>	<b>7,275</b>	<b>0</b>	
<b>54000 Public Safety</b>								
<b>54110 Sheriff's Department</b>								
101-54110-101- County Official/Administrative	87,847	89,338	89,338	78,938	10,400	94,327	0	
101-54110-106- Deputy(Ies)	234,088	360,000	360,000	284,033	75,967	360,000	0	
101-54110-119- Accountants/Bookkeepers	23,030	39,707	39,707	35,143	4,564	39,707	0	
<b>Total Administration Of Justice</b>	<b>312,275</b>	<b>327,352</b>	<b>327,352</b>	<b>284,122</b>	<b>44,631</b>	<b>341,394</b>	<b>0</b>	



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Account Number	Description	Actual 2023	Original Budget 2024	Amended Budget		Current Yr Remain	Budget Committee	Commission Approved
				Thru May 2024	May 2024			
101-54110-140-	Salary Supplements	1,600	4,800	5,600	5,600	0	9,600	0
101-54110-160-	Guards	1,440	0	0	0	0	0	0
101-54110-170-	School Of Resource Of Officer	0	80,080	80,080	64,680	15,400	80,080	0
101-54110-187-	Overtime Pay	10,019	10,000	11,276	10,530	746	10,000	0
101-54110-196-	In-Service Training	3,740	5,000	4,200	5,076	(876)	5,000	0
101-54110-201-	Social Security	22,151	29,747	29,747	27,098	2,649	35,600	0
101-54110-204-	State Retirement	14,610	33,586	33,586	25,149	8,437	35,282	0
101-54110-210-	Unemployment Compensation	515	900	900	385	515	900	0
101-54110-212-	Employer Medicare	5,181	6,957	6,957	6,337	620	8,325	0
101-54110-309-	Contracts With Government A	247,350	293,114	293,114	213,261	79,853	0	0
101-54110-316-	Contributions	0	0	1,650	1,650	0	0	0
101-54110-320-	Dues And Memberships	1,000	1,100	1,100	1,000	100	1,100	0
101-54110-338-	Maintenance And Repair Servi	16,966	18,000	17,382	9,385	7,997	18,000	0
101-54110-349-	Printing, Stationery And Formi	495	500	500	500	0	500	0
101-54110-355-	Travel	1,161	2,500	3,325	3,043	282	4,000	0
101-54110-399-	Other Contracted Services	0	36,777	36,777	36,684	93	10,000	0
101-54110-425-	Gasoline	28,534	35,000	35,000	30,934	4,066	1,000	0
101-54110-435-	Office Supplies	1,233	1,750	1,750	1,133	617	1,750	0
101-54110-451-	Uniforms	8,872	5,000	5,175	3,269	1,906	5,000	0
101-54110-599-	Other Charges	1,643	1,000	1,618	1,242	376	1,000	0
101-54110-708-	Communication Equipment	1,525	4,000	4,000	1,176	2,824	4,000	0
101-54110-718-	Motor Vehicles	0	17,563	17,563	15,877	1,686	0	0
101-54110-790-	Other Equipment	0	58,088	58,088	25,289	32,799	46,648	0
Total Sheriff's Department		713,000	1,134,507	1,138,433	887,412	251,021	771,819	0
54210 Jail								
101-54210-149-	Laborers	66,561	63,700	63,700	55,740	7,960	63,700	0
101-54210-160-	Guards	443,696	494,228	502,036	412,163	89,873	502,036	0
101-54210-187-	Overtime Pay	20,094	20,000	20,000	13,718	6,282	20,000	0

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Account Number	Description	Actual	Original Budget	Amended Budget		Est & Bgt Thru	Current Yr	Budget	Commission
		2023	2024	Thru May 2024	May 2024	May 2024	Remain	Committee	Approved
101-54210-201-	Social Security	31,740	34,344	34,344	31,250	3,094	35,833	0	
101-54210-204-	State Retirement	27,845	38,775	38,775	25,760	13,015	40,455	0	
101-54210-210-	Unemployment Compensation	1,071	1,500	1,500	768	732	1,500	0	
101-54210-212-	Employer Medicare	7,423	8,032	8,032	7,309	723	8,380	0	
101-54210-309-	Contracts With Government A	9,914	0	14,921	13,815	1,106	0	0	
101-54210-316-	Contributions	0	0	0	0	0	5,000	0	
101-54210-317-	Data Processing Services	783	2,500	2,500	1,999	501	2,500	0	
101-54210-340-	Medical And Dental Services	142,240	165,000	165,000	136,045	28,955	165,000	0	
101-54210-399-	Other Contracted Services	0	0	0	0	0	6,250	0	
101-54210-410-	Custodial Supplies	10,684	15,000	20,000	19,970	30	15,000	0	
101-54210-422-	Food Supplies	123,944	125,000	170,000	140,808	29,192	185,000	0	
101-54210-451-	Uniforms	6,276	3,000	3,000	2,876	124	3,000	0	
101-54210-599-	Other Charges	7,500	7,500	13,750	11,585	2,165	7,500	0	
101-54210-708-	Communication Equipment	1,369	1,500	1,500	110	1,390	1,500	0	
<b>Total Jail</b>		<b>901,140</b>	<b>980,079</b>	<b>1,059,058</b>	<b>873,916</b>	<b>185,142</b>	<b>1,062,654</b>	<b>0</b>	
<b>54310 Fire Prevention And Control</b>									
101-54310-316-	Contributions	1,000	0	1,000	2,000	(1,000)	1,000	0	
101-54310-336-	Maintenance And Repair Serv	0	4,000	4,000	2,580	1,420	15,000	0	
101-54310-338-	Maintenance And Repair Servi	0	4,000	4,000	0	4,000	6,000	0	
101-54310-412-	Diesel Fuel	8,194	7,500	10,000	7,874	2,126	0	0	
<b>Total Fire Prevention And Control</b>		<b>9,194</b>	<b>15,500</b>	<b>19,000</b>	<b>12,454</b>	<b>6,546</b>	<b>22,000</b>	<b>0</b>	
<b>54490 Other Emergency Management</b>									
101-54490-316-	Contributions	2,000	0	0	0	0	0	0	
<b>Total Other Emergency Management</b>		<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>54610 County Coroner/Medical Examiner</b>									
101-54610-599-	Other Charges	24,639	15,000	15,000	13,625	1,375	15,000	0	

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			Thru May 2024	May 2024				
<b>Total County Coroner/Medical Examiner</b>	<b>24,639</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>13,625</b>	<b>1,375</b>	<b>15,000</b>	<b>0</b>
<b>54900 Other Public Safety</b>								
101-54900-316- Contributions	100,000	100,000	100,000	100,000	100,000	0	100,000	0
<b>Total Other Public Safety</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>
<b>Total Public Safety</b>	<b>1,749,973</b>	<b>2,245,086</b>	<b>2,331,491</b>	<b>1,887,407</b>	<b>444,084</b>	<b>1,971,473</b>	<b>0</b>	<b>0</b>
<b>55000 Public Health And Welfare</b>								
<b>55110 Local Health Center</b>								
101-55110-307- Communication	0	1,900	1,900	0	1,900	1,900	1,900	0
101-55110-309- Contracts With Government A	1,800	370,000	229,000	16,557	212,443	212,444	212,444	0
101-55110-399- Other Contracted Services	28,930	0	295,000	21,280	273,720	272,128	272,128	0
101-55110-413- Drugs And Medical Supplies	0	400	400	0	400	400	400	0
101-55110-435- Office Supplies	0	200	200	0	200	200	200	0
101-55110-499- Other Supplies And Materials	132	400	400	147	253	400	400	0
101-55110-599- Other Charges	0	375	375	0	375	375	375	0
<b>Total Local Health Center</b>	<b>30,862</b>	<b>373,275</b>	<b>527,275</b>	<b>37,984</b>	<b>489,291</b>	<b>487,847</b>	<b>0</b>	<b>0</b>
<b>55390 Appropriation To State</b>								
101-55390-309- Contracts With Government A	0	27,210	27,210	8,200	19,010	24,510	0	0
<b>Total Appropriation To State</b>	<b>0</b>	<b>27,210</b>	<b>27,210</b>	<b>8,200</b>	<b>19,010</b>	<b>24,510</b>	<b>0</b>	<b>0</b>
<b>Total Public Health And Welfare</b>	<b>30,862</b>	<b>400,485</b>	<b>554,485</b>	<b>46,184</b>	<b>508,301</b>	<b>512,357</b>	<b>0</b>	<b>0</b>
<b>56000 Social, Cultural And Recreational Servic</b>								
<b>56500 Libraries</b>								
101-56500-101- County Official/Administrative	25,852	24,935	24,935	22,027	2,908	24,935	0	0
101-56500-169- Part-Time Personnel	1,118	2,200	2,200	1,224	976	1,000	1,000	0
101-56500-201- Social Security	1,672	1,682	1,682	1,442	240	1,608	1,608	0
101-56500-204- State Retirement	1,200	1,899	1,899	1,542	357	1,746	1,746	0
101-56500-210- Unemployment Compensation	57	162	162	33	129	113	113	0

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101- -56500-212- - Employer Medicare	391	393	393	337	56	377	0
101- -56500-317- - Data Processing Services	995	1,000	1,000	995	5	1,000	0
101- -56500-320- - Dues And Memberships	0	29	29	0	29	29	0
101- -56500-355- - Travel	0	100	116	116	0	100	0
101- -56500-432- - Library Books/Media	1,090	2,000	2,000	1,985	15	2,000	0
101- -56500-435- - Office Supplies	213	438	438	406	32	438	0
101- -56500-599- - Other Charges	0	400	384	374	10	400	0
<b>Total Libraries</b>	<b>32,588</b>	<b>35,238</b>	<b>35,238</b>	<b>30,481</b>	<b>4,757</b>	<b>33,746</b>	<b>0</b>
<b>Total Social, Cultural And Recreational Service</b>	<b>32,588</b>	<b>35,238</b>	<b>35,238</b>	<b>30,481</b>	<b>4,757</b>	<b>33,746</b>	<b>0</b>
<b>57000 Agriculture &amp; Natural Resources</b>							
<b>57100 Agricultural Extension Service</b>							
101- -57100-140- - Salary Supplements	36,954	40,381	40,381	30,285	10,096	42,000	0
101- -57100-161- - Secretary(s)	6,864	7,164	7,164	5,373	1,791	7,700	0
101- -57100-201- - Social Security	2,883	3,680	3,680	2,623	1,057	3,110	0
101- -57100-204- - State Retirement	7,064	8,193	8,193	5,671	2,522	8,600	0
101- -57100-207- - Medical Insurance	10,947	11,956	11,956	8,617	3,339	12,400	0
101- -57100-210- - Unemployment Compensation	5	28	28	4	24	28	0
101- -57100-212- - Employer Medicare	305	0	0	0	0	728	0
101- -57100-299- - Other Fringe Benefits	990	1,612	1,612	1,610	2	1,620	0
101- -57100-355- - Travel	3,000	3,000	3,000	3,000	0	3,000	0
101- -57100-435- - Office Supplies	0	0	2,500	2,500	0	2,500	0
101- -57100-513- - Workman's Compensation Insi	97	105	105	79	26	111	0
101- -57100-599- - Other Charges	0	3,000	3,000	0	3,000	3,000	0
101- -57100-790- - Other Equipment	2,500	2,500	0	0	0	0	0
<b>Total Agricultural Extension Service</b>	<b>71,609</b>	<b>81,619</b>	<b>81,619</b>	<b>59,762</b>	<b>21,857</b>	<b>84,797</b>	<b>0</b>
<b>57500 Soil Conservation</b>							
101- -57500-105- - Supervisor/Director	62,856	70,408	70,408	62,094	8,314	74,984	0

Fund 101 General  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget		Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	Est & Bgt Thru May 2024			
101-57500-201- Social Security	3,897	4,506	4,506	3,850	656	4,799	0
101-57500-204- State Retirement	4,400	4,929	4,929	4,347	582	5,249	0
101-57500-210- Unemployment Compensation	42	100	100	28	72	100	0
101-57500-212- Employer Medicare	911	1,021	1,021	906	121	1,088	0
<b>Total Soil Conservation</b>	<b>72,106</b>	<b>80,964</b>	<b>80,964</b>	<b>71,219</b>	<b>9,745</b>	<b>86,220</b>	<b>0</b>
<b>Total Agriculture &amp; Natural Resources</b>	<b>143,715</b>	<b>162,583</b>	<b>162,583</b>	<b>130,981</b>	<b>31,602</b>	<b>171,017</b>	<b>0</b>
<b>58000 Other General Government</b>							
<b>58300 Veteran's Services</b>							
101-58300-169- Part-Time Personnel	8,586	11,143	11,143	7,051	4,092	11,143	0
101-58300-201- Social Security	532	691	691	437	254	691	0
101-58300-210- Unemployment Compensation	49	67	67	20	47	67	0
101-58300-212- Employer Medicare	125	162	162	102	60	162	0
101-58300-320- Dues And Memberships	0	500	500	0	500	500	0
101-58300-355- Travel	471	1,000	1,000	323	677	1,000	0
101-58300-435- Office Supplies	248	300	300	276	24	300	0
<b>Total Veteran's Services</b>	<b>10,011</b>	<b>13,863</b>	<b>13,863</b>	<b>8,209</b>	<b>5,654</b>	<b>13,863</b>	<b>0</b>
<b>58400 Other Charges</b>							
101-58400-506- Liability Insurance	110,097	144,000	150,282	148,282	2,000	175,000	0
101-58400-510- Trustee's Commission	62,778	62,000	72,000	69,788	2,212	72,000	0
101-58400-513- Workman's Compensation Insi	75,078	100,000	98,718	73,074	25,644	100,000	0
<b>Total Other Charges</b>	<b>247,953</b>	<b>306,000</b>	<b>321,000</b>	<b>291,144</b>	<b>29,856</b>	<b>347,000</b>	<b>0</b>
<b>58600 Employee Benefits</b>							
101-58600-207- Medical Insurance	30,155	150,000	150,000	34,298	115,702	50,000	0
101-58600-299- Other Fringe Benefits	0	5,000	5,000	1,279	3,721	5,000	0
<b>Total Employee Benefits</b>	<b>30,155</b>	<b>155,000</b>	<b>155,000</b>	<b>35,577</b>	<b>119,423</b>	<b>55,000</b>	<b>0</b>
<b>58900 Miscellaneous</b>							

Fund 101 General  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget		Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	Est & Bgt Thru May 2024			
101-58900-348- Postal Charges	7,595	12,000	12,000	8,494	3,506	12,000	0
101-58900-414- Duplicating Supplies	19,253	22,923	22,923	12,461	10,462	15,000	0
101-58900-506- Liability Insurance	528	0	0	0	0	0	0
101-58900-510- Trustee's Commission	0	0	0	(63)	63	0	0
<b>Total Miscellaneous</b>	<b>27,376</b>	<b>34,923</b>	<b>34,923</b>	<b>20,892</b>	<b>14,031</b>	<b>27,000</b>	<b>0</b>
<b>Total Other General Government</b>	<b>315,495</b>	<b>509,786</b>	<b>524,786</b>	<b>355,822</b>	<b>168,964</b>	<b>442,863</b>	<b>0</b>
<b>Total General Government</b>	<b>4,026,280</b>	<b>5,388,280</b>	<b>5,817,609</b>	<b>4,137,803</b>	<b>1,679,806</b>	<b>5,062,066</b>	<b>0</b>
<b>60000 Highways</b>							
<b>60100 Highways</b>							
<b>64000 Litter And Trash Collection</b>							
101-64000-149- Laborers	17,644	23,160	23,160	18,152	5,008	23,160	0
101-64000-201- Social Security	1,317	1,700	1,700	1,356	344	1,700	0
101-64000-204- State Retirement	252	0	300	260	40	300	0
101-64000-210- Unemployment Compensation	54	250	250	34	216	250	0
101-64000-212- Employer Medicare	308	450	450	317	133	450	0
101-64000-301- Accounting Services	3,600	4,300	4,300	3,720	580	4,300	0
101-64000-499- Other Supplies And Materials	7,965	8,840	8,840	8,524	316	8,840	0
101-64000-599- Other Charges	4,568	5,500	5,200	4,419	781	5,200	0
<b>Total Litter And Trash Collection</b>	<b>35,708</b>	<b>44,200</b>	<b>44,200</b>	<b>36,782</b>	<b>7,418</b>	<b>44,200</b>	<b>0</b>
<b>Total Highways</b>	<b>35,708</b>	<b>44,200</b>	<b>44,200</b>	<b>36,782</b>	<b>7,418</b>	<b>44,200</b>	<b>0</b>
<b>Total Highways</b>	<b>35,708</b>	<b>44,200</b>	<b>44,200</b>	<b>36,782</b>	<b>7,418</b>	<b>44,200</b>	<b>0</b>
<b>Total Expenditures</b>	<b>4,061,988</b>	<b>5,432,480</b>	<b>5,861,809</b>	<b>4,174,585</b>	<b>1,687,224</b>	<b>5,106,266</b>	<b>0</b>
<b>Total Expenditures</b>	<b>4,061,988</b>	<b>5,432,480</b>	<b>5,861,809</b>	<b>4,174,585</b>	<b>1,687,224</b>	<b>5,106,266</b>	<b>0</b>

Fund 101 General  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual	Original Budget	Amended Budget		Current Yr	Budget	Commission
	2023	2024	Thru May 2024	May 2024	Remain	Committee	Approved
<b>Excess of Estimated Revenue Over</b>							
Under Estimated Expenditures	603,428	102,959	(302,273)	535,535	(837,808)	109,938	0
Estimated Beg Fund Bal JULY 1	1,609,503	2,183,548	2,183,548	2,183,548	2,719,083	2,719,083	2,719,083
<b>Prior Year Ending</b>							
Encumbered Fund Balance		1,609,503					
<b>Excess/Deficit</b>							
Revenues/Expenditures		603,428					
Adjustments		(29,383)					
Prior Year Ending Fund Bal		2,183,548					
<b>Adjustment</b>			(29,383)				
Estimated End Fund JUNE 30	2,183,548	2,286,507	1,881,275	2,719,083	1,881,275	2,829,021	2,719,083

Fund 112 Courthouse & Jail Maintenance  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated / Appropriated / Actual Revenues	Actual	Original Budget	Amended Budget	Est & Bgt Thru	Current Yr	Budget	Commission
		2023	2024	Thru May 2024	May 2024	Remain	Committee	Approved
40000 Local Taxes								
40200 County Local Option Taxes								
112-40260- - -	Litigation Tax - Special Purpos	70,691	77,000	77,000	55,121	21,879	77,000	0
112-40266- - -	Litigation Tax - Jail Or Workhc	465	1,000	1,000	140	860	1,000	0
	Total County Local Option Taxes	71,156	78,000	78,000	55,261	22,739	78,000	0
	Total Local Taxes	71,156	78,000	78,000	55,261	22,739	78,000	0
	Total Revenues	71,156	78,000	78,000	55,261	22,739	78,000	0
	Total Revenues	71,156	78,000	78,000	55,261	22,739	78,000	0



Fund 112 Courthouse & Jail Maintenance  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated/Appropriated/Actual Expenditures	Actual	Original Budget	Amended Budget	Est & Bgt Thru	Current Yr	Budget	Commission
		2023	2024	Thru May 2024	May 2024	Remain	Committee	Approved
50000 General Government								
51000 General Administration								
51800 County Buildings								
112-51800-149- Laborers	30,240	31,200	31,200	27,560	3,640	31,200	0	
112-51800-201- Social Security	1,775	1,935	1,935	1,569	366	1,935	0	
112-51800-204- State Retirement	2,087	2,184	2,184	1,929	255	2,185	0	
112-51800-210- Unemployment Compensation	42	188	188	28	160	188	0	
112-51800-212- Employer Medicare	415	453	453	367	86	453	0	
112-51800-335- Maintenance And Repair Servi	17,276	16,500	16,500	15,821	679	16,500	0	
112-51800-338- Maintenance And Repair Servi	1,405	2,500	2,500	683	1,817	2,500	0	
112-51800-425- Gasoline	5,192	5,000	5,000	3,665	1,335	0	0	
112-51800-718- Motor Vehicles	0	0	0	8,381	(8,381)	0	0	
<b>Total County Buildings</b>	<b>58,432</b>	<b>59,960</b>	<b>59,960</b>	<b>60,003</b>	<b>(43)</b>	<b>54,961</b>	<b>0</b>	
<b>Total General Administration</b>	<b>58,432</b>	<b>59,960</b>	<b>59,960</b>	<b>60,003</b>	<b>(43)</b>	<b>54,961</b>	<b>0</b>	
58000 Other General Government								
58400 Other Charges								
112-58400-510- Trustee's Commission	703	810	1,050	613	437	810	0	
<b>Total Other Charges</b>	<b>703</b>	<b>810</b>	<b>1,050</b>	<b>613</b>	<b>437</b>	<b>810</b>	<b>0</b>	
<b>Total Other General Government</b>	<b>703</b>	<b>810</b>	<b>1,050</b>	<b>613</b>	<b>437</b>	<b>810</b>	<b>0</b>	
<b>Total General Government</b>	<b>59,135</b>	<b>60,770</b>	<b>61,010</b>	<b>60,616</b>	<b>394</b>	<b>55,771</b>	<b>0</b>	
<b>Total Expenditures</b>	<b>59,135</b>	<b>60,770</b>	<b>61,010</b>	<b>60,616</b>	<b>394</b>	<b>55,771</b>	<b>0</b>	
<b>Total Expenditures</b>	<b>59,135</b>	<b>60,770</b>	<b>61,010</b>	<b>60,616</b>	<b>394</b>	<b>55,771</b>	<b>0</b>	

Fund 112 Courtthouse & Jail Maintenance  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025  
 Account Number

Excess of Estimated Revenue Over  
 Under Estimated Expenditures  
 Estimated Beg Fund Bal JULY 1

	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgl Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
Prior Prior Year Ending Encumbered Fund Balance		45,649					
Excess/Deficit Revenues/Expenditures	12,021	17,230	16,990	(5,355)	22,345	22,229	0
Adjustments	0	0	0	0	0	0	0
Prior Year Ending Fund Bal	57,670	57,670	57,670	57,670	52,315	52,315	52,315
Adjustment	0	0	0	0	0	0	0
Estimated End Fund JUNE 30	57,670	74,900	74,660	52,315	74,660	74,544	52,315

Fund 116 Solid Waste/Sanitation  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated/Appropriated/Actual Revenues	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
40000	Local Taxes							
40100	County Property Taxes							
116-40120-	Trustee's Collections - Prior Yr	0	9,532	9,532	8	9,524	8	0
116-40125-	Trustee's Collections - Bankrupt	0	10	10	0	10	0	0
116-40130-	City Clerk & Master Collector	265	2,375	2,375	38	2,337	62	0
116-40140-	Interest And Penalty	(23)	1,966	1,966	0	1,966	1,966	0
116-40162-	Payments In Lieu Of Taxes-Lo	0	5,672	5,672	0	5,672	5,672	0
	Total County Property Taxes	242	19,555	19,555	46	19,509	7,708	0
	Total Local Taxes	242	19,555	19,555	46	19,509	7,708	0
43000	Charges For Current Services							
43100	General Service Charges							
116-43106-	Commercial And Industri Wash	27,749	28,430	28,430	26,414	2,016	28,000	0
116-43107-	Residential Waste Collection C	188,929	189,076	189,076	173,728	15,348	200,000	0
116-43108-	Convenience Waste Centers C	151,334	180,000	180,000	205,995	(25,995)	225,000	0
116-43116-	Tire Tax-Waste Tire Disposal	4,543	4,543	4,543	2,146	2,397	2,145	0
	Total General Service Charges	372,555	402,049	402,049	408,283	(6,234)	455,145	0
	Total Charges For Current Services	372,555	402,049	402,049	408,283	(6,234)	455,145	0
44000	Other Local Revenues							
44100	Recurring Items							
116-44145-	Sale Of Recycled Materials	8,699	10,000	10,000	8,389	1,611	11,000	0
116-44170-	Miscellaneous Refunds	339	0	0	890	(890)	685	0
	Total Recurring Items	9,038	10,000	10,000	9,279	721	11,685	0
	Total Other Local Revenues	9,038	10,000	10,000	9,279	721	11,685	0
46000	State Of Tennessee							
46100	General Government Grants							
116-46170-	Solid Waste Grants	0	200,000	200,035	0	72,035	67,845	0
	Total General Government Grants	0	200,000	200,035	0	72,035	67,845	0
	Total State Of Tennessee	0	200,000	200,035	0	72,035	67,845	0
	Total Revenues	381,835	631,604	503,639	417,608	86,031	542,383	0

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Fund 116 Statement of Proposed Operations Fiscal Year Ending June 30, 2025	Solid Waste/Sanitation	Account Number	Actual	Original Budget	Amended Budget	Est & Bgt Thru	Current Yr	Budget	Commission
			2023	2024	Thru May 2024	May 2024	Remain	Committee	Approved
<b>Total Revenues</b>			381,835	631,604	503,639	417,608	86,031	542,383	0

Fund 116 Solid Waste/Sanitation  
Statement of Proposed Operations  
Fiscal Year Ending June 30, 2025

Account Number Actual 2023 Original Budget 2024 Amended Budget Thru May 2024 Est & Bgt Thru May 2024 Current Yr Remain Budget Committee Commission Approved

Estimated / Appropriated / Actual

Expenditures:

50000	General Government											
55000	Public Health And Welfare											
55731	Waste Pickup											
116	-55731-147-	Truck Drivers	41,677	40,000	40,000	34,925	5,075	40,000	0			
116	-55731-169-	Part-Time Personnel	0	15,000	15,000	0	15,000	19,000	0			
116	-55731-201-	Social Security	2,584	3,520	3,520	2,165	1,355	3,658	0			
116	-55731-204-	State Retirement	1,758	2,100	2,850	2,445	405	2,850	0			
116	-55731-210-	Unemployment Compensation	76	400	400	28	372	300	0			
116	-55731-212-	Employer Medicare	604	800	800	506	294	856	0			
116	-55731-336-	Maintenance And Repair Servi	30,365	25,000	25,000	24,363	637	25,000	0			
116	-55731-412-	Diesel Fuel	29,715	35,000	34,250	18,830	15,420	0	0			
<b>Total Waste Pickup</b>			<b>106,779</b>	<b>121,820</b>	<b>121,820</b>	<b>83,262</b>	<b>38,558</b>	<b>91,664</b>	<b>0</b>			

55732 Convenience Centers:

116	-55732-149-	Laborers	70,068	85,200	85,200	65,270	19,930	85,200	0			
116	-55732-201-	Social Security	4,344	5,282	5,282	4,047	1,235	5,282	0			
116	-55732-204-	State Retirement	668	630	630	529	101	630	0			
116	-55732-210-	Unemployment Compensation	321	500	500	190	310	400	0			
116	-55732-212-	Employer Medicare	1,016	1,235	1,235	946	289	1,237	0			
116	-55732-399-	Other Contracted Services	161,745	200,000	176,470	127,492	48,978	200,000	0			
116	-55732-499-	Other Supplies And Materials	302	500	500	136	364	500	0			
116	-55732-510-	Trustee's Commission	3,931	3,000	5,000	4,194	806	5,000	0			
116	-55732-599-	Other Charges	2,697	3,000	3,000	2,993	7	3,000	0			
116	-55732-707-	Building Improvements	0	0	0	0	0	50,000	0			
116	-55732-717-	Maintenance Equipment	0	200,000	76,445	8,600	67,845	67,845	0			
116	-55732-790-	Other Equipment	0	0	23,530	23,530	0	0	0			
<b>Total Convenience Centers</b>			<b>245,092</b>	<b>499,347</b>	<b>377,792</b>	<b>237,927</b>	<b>139,865</b>	<b>419,095</b>	<b>0</b>			

Fund 116 Solid Waste/Sanitation  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025,  
 Account Number:

	Actual 2023	Original Budget 2024	Amended Budget		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	May 2024				
55754 Landfill Operation And Maintenance	3,579	9,500	9,500	9,500	5,920	3,580	9,500	0
116-55754-599 Other Charges	3,579	9,500	9,500	9,500	5,920	3,580	9,500	0
<b>Total Landfill Operation And Maintenance</b>	<b>3,579</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>5,920</b>	<b>3,580</b>	<b>9,500</b>	<b>0</b>
<b>Total Public Health And Welfare</b>	<b>355,450</b>	<b>630,667</b>	<b>509,112</b>	<b>509,112</b>	<b>327,109</b>	<b>182,003</b>	<b>520,259</b>	<b>0</b>
<b>Total General Government</b>	<b>355,450</b>	<b>630,667</b>	<b>509,112</b>	<b>509,112</b>	<b>327,109</b>	<b>182,003</b>	<b>520,259</b>	<b>0</b>
<b>Total Expenditures</b>	<b>355,450</b>	<b>630,667</b>	<b>509,112</b>	<b>509,112</b>	<b>327,109</b>	<b>182,003</b>	<b>520,259</b>	<b>0</b>
<b>Total Expenditures</b>	<b>355,450</b>	<b>630,667</b>	<b>509,112</b>	<b>509,112</b>	<b>327,109</b>	<b>182,003</b>	<b>520,259</b>	<b>0</b>

Fund 116 Solid Waste/Sanitation  
Statement of Proposed Operations  
Fiscal Year Ending June 30, 2025

Account Number	Actual	Original Budget	Amended Budget		Current Yr	Budget	Commission
	2023	2024	Thru May 2024	May 2024	Remain	Committee	Approved
Excess of Estimated Revenue Over							
Under Estimated Expenditures	26,385	937	(5,473)	90,499	(95,972)	22,124	0
Estimated Beg Fund Bal JULY 1	134,621	161,006	161,006	161,006	251,505	251,505	251,505

Prior Year Ending	
Encumbered Fund Balance	134,621
Excess/Deficit	
Revenues/Expenditures	26,385
Adjustments	0
Prior Year Ending Fund Bal	161,006

Adjustment	0						
Estimated End Fund JUNE 30	161,006	161,943	155,533	251,505	155,533	273,629	251,505

Fund 118 Ambulance Service  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated/Appropriated/Actual Revenues	Actual	Original Budget	Amended Budget		Current Yr	Budget	Commission
		2023	2024	Thru May 2024	May 2024	Remain	Committee	Approved
<b>40000 Local Taxes</b>								
<b>40100 County Property Taxes</b>								
118-40110- - - Current Property Tax		420,827	436,393	436,393	434,213	2,180	462,292	0
118-40120- - - Trustee's Collections - Prior Ye		24,057	15,000	15,000	14,235	765	15,610	0
118-40125- - - Trustee's Collections - Bankrup		18	0	0	0	0	10	0
118-40130- - - Cr Clk/Clk & Master Collection		2,647	3,000	3,000	2,079	921	2,314	0
118-40140- - - Interest And Penalty		5,494	2,000	2,000	3,766	(1,766)	3,393	0
118-40162- - - Payments In Lieu Of Taxes-Lo		28,359	20,000	20,000	22,073	(2,073)	20,000	0
<b>Total County Property Taxes</b>		<b>481,402</b>	<b>476,393</b>	<b>476,393</b>	<b>476,366</b>	<b>27</b>	<b>503,619</b>	<b>0</b>
<b>Total Local Taxes</b>		<b>481,402</b>	<b>476,393</b>	<b>476,393</b>	<b>476,366</b>	<b>27</b>	<b>503,619</b>	<b>0</b>
<b>43000 Charges For Current Services</b>								
<b>43100 General Service Charges</b>								
118-43120- - - Patient Charges		485,987	460,000	460,000	318,136	141,864	460,000	0
<b>Total General Service Charges</b>		<b>485,987</b>	<b>460,000</b>	<b>460,000</b>	<b>318,136</b>	<b>141,864</b>	<b>460,000</b>	<b>0</b>
<b>Total Charges For Current Services</b>		<b>485,987</b>	<b>460,000</b>	<b>460,000</b>	<b>318,136</b>	<b>141,864</b>	<b>460,000</b>	<b>0</b>
<b>44000 Other Local Revenues</b>								
<b>44100 Recurring Items</b>								
118-44170- - - Miscellaneous Refunds		417	0	0	122	(122)	0	0
<b>Total Recurring Items</b>		<b>417</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>(122)</b>	<b>0</b>	<b>0</b>
<b>Total Other Local Revenues</b>		<b>417</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>(122)</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>967,806</b>	<b>936,393</b>	<b>936,393</b>	<b>794,624</b>	<b>141,769</b>	<b>963,619</b>	<b>0</b>
<b>Total Revenues</b>		<b>967,806</b>	<b>936,393</b>	<b>936,393</b>	<b>794,624</b>	<b>141,769</b>	<b>963,619</b>	<b>0</b>



Fund	118	Ambulance Service	Statement of Proposed Operations Fiscal Year Ending June 30, 2025									
			Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved			
50000 General Government												
55000 Public Health And Welfare												
55130 Ambulance/Emergency Medical Services												
118-	-55130-105-	Supervisor/Director	42,275	46,000	46,000	38,672	7,328	46,000	0			
118-	-55130-131-	Medical Personnel	358,901	430,344	430,344	358,331	72,013	430,344	0			
118-	-55130-187-	Overtime Pay	155,888	216,000	216,000	158,800	57,200	216,000	0			
118-	-55130-196-	In-Service Training	1,170	12,000	12,000	2,475	9,525	10,000	0			
118-	-55130-201-	Social Security	33,741	42,925	42,925	33,566	9,359	42,925	0			
118-	-55130-204-	State Retirement	35,993	48,464	48,464	32,865	15,599	48,464	0			
118-	-55130-210-	Unemployment Compensation	594	1,500	1,500	487	1,013	1,000	0			
118-	-55130-212-	Employer Medicare	7,891	10,039	10,039	7,850	2,189	10,039	0			
118-	-55130-320-	Dues And Memberships	500	750	750	0	750	1,500	0			
118-	-55130-333-	Licenses	1,500	1,500	1,500	1,250	250	2,000	0			
118-	-55130-336-	Maintenance And Repair Servi	1,147	4,000	4,000	3,034	966	9,500	0			
118-	-55130-338-	Maintenance And Repair Servi	14,677	15,000	15,000	9,685	5,315	15,000	0			
118-	-55130-399-	Other Contracted Services	56,100	45,000	45,000	41,987	3,013	47,500	0			
118-	-55130-412-	Diesel Fuel	24,112	26,975	26,975	17,049	9,926	0	0			
118-	-55130-413-	Drugs And Medical Supplies	40,048	34,000	34,000	28,743	5,257	35,000	0			
118-	-55130-451-	Uniforms	3,559	4,000	4,000	0	4,000	5,000	0			
118-	-55130-499-	Other Supplies And Materials	0	500	500	500	0	1,000	0			
118-	-55130-510-	Trustee's Commission	14,056	11,200	14,200	12,719	1,481	16,000	0			
118-	-55130-599-	Other Charges	1,386	1,500	1,500	1,479	21	1,500	0			
118-	-55130-708-	Communication Equipment	20	2,000	2,000	2,000	0	2,000	0			
118-	-55130-735-	Health Equipment	0	1,500	1,500	0	1,500	1,500	0			
118-	-55130-790-	Other Equipment	2,491	1,500	1,500	940	560	1,500	0			
<b>Total Ambulance/Emergency Medical Services:</b>			<b>796,049</b>	<b>956,697</b>	<b>959,697</b>	<b>752,432</b>	<b>207,265</b>	<b>943,772</b>	<b>0</b>			

Fund	118	Ambulance Service	Statement of Proposed Operations		Amended Budget		Est & Bgt Thru	Current Yr	Budget	Commission
			Fiscal Year Ending June 30, 2023	Fiscal Year Ending June 30, 2025	Thru May 2024	May 2024				
Account Number			Actual	Original Budget	Amended Budget					
			2023	2024	Thru May 2024	May 2024				
Total	Public Health And Welfare		796,049	956,697	959,697	752,432	207,265	943,772	0	
Total	General Government		796,049	956,697	959,697	752,432	207,265	943,772	0	
Total	Expenditures		796,049	956,697	959,697	752,432	207,265	943,772	0	
Total	Expenditures		796,049	956,697	959,697	752,432	207,265	943,772	0	

Fund 118 Ambulance Service  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
Excess of Estimated Revenue Over Under Estimated Expenditures	171,757	(20,304)	(23,304)	42,192	(65,496)	19,847	0
Estimated Beg Fund Bal JULY 1	166,388	338,519	338,519	338,519	380,711	380,711	380,711
Prior Prior Year Ending Encumbered Fund Balance		166,388					
Excess/Deficit Revenues/Expenditures		171,757					
Adjustments		374					
Prior Year Ending Fund Bal		338,519					
Adjustment		374					
Estimated End Fund JUNE 30	338,519	318,215	315,215	380,711	315,215	400,558	380,711

Fund 120 Local Purpose Tax  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated/ Appropriated/ Actual	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
<b>40000 Local Taxes:</b>								
<b>40100 County Property Taxes</b>								
120- 40110- Current Property Tax		153,049	158,688	158,688	157,900	788	168,106	0
120- 40120- Trustee's Collections - Prior Yr		9,587	9,500	9,500	5,187	4,313	5,687	0
120- 40125- Trustee's Collections - Bankrupt		12	10	10	0	10	10	0
120- 40130- Cit./Clk/Clk & Master Collector		1,324	1,500	1,500	869	631	988	0
120- 40140- Interest And Penalty		2,137	500	500	1,373	(873)	1,237	0
120- 40161- Payments In Lieu Of Taxes - T		0	5,672	5,672	0	5,672	5,672	0
120- 40162- Payments In Lieu Of Taxes - Lq		10,312	10,000	10,000	8,026	1,974	10,000	0
<b>Total County Property Taxes</b>		<b>176,421</b>	<b>185,870</b>	<b>185,870</b>	<b>173,355</b>	<b>12,515</b>	<b>191,700</b>	<b>0</b>
<b>Total Local Taxes</b>		<b>176,421</b>	<b>185,870</b>	<b>185,870</b>	<b>173,355</b>	<b>12,515</b>	<b>191,700</b>	<b>0</b>
<b>44000 Other Local Revenues</b>								
<b>44100 Recurring Items</b>								
120- 44170- Miscellaneous Refunds		0	800	800	0	800	800	0
<b>Total Recurring Items</b>		<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>
<b>Total Other Local Revenues</b>		<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>
<b>Total Revenues</b>		<b>176,421</b>	<b>186,670</b>	<b>186,670</b>	<b>173,355</b>	<b>13,315</b>	<b>192,500</b>	<b>0</b>
<b>49000 Other Sources (Non-Revenue)</b>								
120- 49700- Insurance Recovery		0	0	12,635	12,885	(250)	0	0
<b>Total Other Sources (Non-Revenue)</b>		<b>0</b>	<b>0</b>	<b>12,635</b>	<b>12,885</b>	<b>(250)</b>	<b>0</b>	<b>0</b>
<b>Total Other Sources (Non-Revenue)</b>		<b>0</b>	<b>0</b>	<b>12,635</b>	<b>12,885</b>	<b>(250)</b>	<b>0</b>	<b>0</b>
<b>Total Revenues &amp; Other Sources (Non-Revenue)</b>		<b>176,421</b>	<b>186,670</b>	<b>199,305</b>	<b>186,240</b>	<b>13,065</b>	<b>192,500</b>	<b>0</b>

Fund 120	Local Purpose Tax	Statement of Proposed Operations								
		Actual 2023	Original Budget 2024	Amended Budget Thru May 2024		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved	
Expenditures:										
50000	General Government									
54000	Public Safety									
54310	Fire Prevention And Control									
120-	-54310-316- Contributions	125,000	125,000	125,000	125,000	125,000	0	125,000	0	
120-	-54310-336- Maintenance And Repair Servi	2,286	4,000	16,635	0	16,635	16,635	4,933	0	
120-	-54310-502- Building And Contents Insurar	46,279	53,000	53,000	47,406	5,594	5,594	52,000	0	
Total	Fire Prevention And Control	173,565	182,000	194,635	172,406	22,229	22,229	181,933	0	
Total	Public Safety	173,565	182,000	194,635	172,406	22,229	22,229	181,933	0	
58000	Other General Government									
58400	Other Charges									
120-	-58400-510- Trustee's Commission	3,523	3,360	3,510	3,473	37	37	3,360	0	
Total	Other Charges	3,523	3,360	3,510	3,473	37	37	3,360	0	
Total	Other General Government	3,523	3,360	3,510	3,473	37	37	3,360	0	
Total	General Government	177,088	185,360	198,145	175,879	22,266	22,266	185,293	0	
Total	Expenditures	177,088	185,360	198,145	175,879	22,266	22,266	185,293	0	
Total	Expenditures	177,088	185,360	198,145	175,879	22,266	22,266	185,293	0	

Fund 120 Local Purpose Tax  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget		Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	Est & Bgt Thru May 2024			
Excess of Estimated Revenue Over Under Estimated Expenditures	(667)	1,310	1,160	10,361	(9,201)	7,207	0
Estimated Beg Fund Bal JULY 1	24,892	24,730	24,730	24,730	35,091	35,091	35,091
Prior Prior Year Ending Encumbered Fund Balance							
					24,892		
Excess/Deficit Revenues/Expenditures		(667)					
Adjustments		505					
Prior Year Ending Fund Bal		24,730					
Adjustment		505					
Estimated End Fund JUNE 30	24,730	26,040	25,890	35,091	25,890	42,298	35,091

Fund 122 Drug Control	Statement of Proposed Operations		Amended Budget		Current Yr Remain	Budget Committee	Commission Approved
	Actual 2023	Original Budget 2024	Thru May 2024	Est & Bgt Thru May 2024			
Fiscal Year Ending June 30, 2025							
Account Number							
Estimated/Appropriated/Actual							
Revenues							
42000 Fines, Forfeitures And Penalties							
42100 Circuit Court							
122-42140 Drug Control Fines	5,370	4,500	4,500	7,479	(2,979)	5,997	0
Total Circuit Court	5,370	4,500	4,500	7,479	(2,979)	5,997	0
42300 General Sessions Court							
122-42340 Drug Control Fines	10,668	3,200	3,200	6,111	(2,911)	6,018	0
Total General Sessions Court	10,668	3,200	3,200	6,111	(2,911)	6,018	0
42800 Judicial District Drug Program							
122-42865 Drug Task Force Forfeitures A	0	474	474	0	474	474	0
Total Judicial District Drug Program	0	474	474	0	474	474	0
Total Fines, Forfeitures And Penalties	16,038	8,174	8,174	13,590	(5,416)	12,489	0
44000 Other Local Revenues							
44500 Nonrecurring Items	0	0	0	1,500	(1,500)	1,500	0
122-44570 Contributions & Gifts	0	0	0	1,500	(1,500)	1,500	0
Total Nonrecurring Items	0	0	0	1,500	(1,500)	1,500	0
Total Other Local Revenues	0	0	0	1,500	(1,500)	1,500	0
Total Revenues	16,038	8,174	8,174	15,090	(6,916)	13,989	0
Total Revenues	16,038	8,174	8,174	15,090	(6,916)	13,989	0

Fund 122 Drug Control  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
<b>Estimated/Appropriated/Actual Expenditures</b>							
50000 General Government							
54000 Public Safety							
54150 Drug Enforcement							
122-54150-499- Other Supplies And Materials	0	1,000	2,500	2,426	74	1,000	0
Total Drug Enforcement	0	1,000	2,500	2,426	74	1,000	0
Total Public Safety	0	1,000	2,500	2,426	74	1,000	0
58000 Other General Government							
58400 Other Charges							
122-58400-510- Trustee's Commission	154	150	250	156	94	150	0
Total Other Charges	154	150	250	156	94	150	0
Total Other General Government	154	150	250	156	94	150	0
Total General Government	154	1,150	2,750	2,582	168	1,150	0
Total Expenditures	154	1,150	2,750	2,582	168	1,150	0



Fund 122 Drug Control  
 Statement of Proposed Operations:  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
Excess of Estimated Revenue Over Under Estimated Expenditures	15,884	7,024	5,424	12,508	(7,084)	12,839	0
Estimated Beg Fund Bal JULY 1	59,848	75,674	75,674	75,674	88,182	88,182	88,182

Prior Prior Year Ending  
 Encumbered Fund Balance 59,848

Excess/Deficit  
 Revenues/Expenditures 15,884

Adjustments (58)

Prior Year Ending Fund Bal 75,674

Adjustment (58)							
Estimated End Fund JUNE 30	75,674	82,698	81,098	88,182	81,098	101,021	88,182

Fund 151 General Debt Service  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated/Appropriated/Actual Revenues	Actual	Original Budget	Amended Budget		Est & Bgt Thru	Current Yr	Budget	Commission
		2023	2024	Thru May 2024	May 2024	May 2024	Remain	Committee	Approved
40000	Local Taxes								
40100	County Property Taxes								
151-40110-	Current Property Tax	83,921	83,040	83,040	86,839	(3,799)	176,512	0	
151-40120-	Trustee's Collections - Prior Yr	9,807	9,532	9,532	2,896	6,636	3,171	0	
151-40125-	Trustee's Collections - Bankrupt	10	10	10	0	10	10	0	
151-40130-	Cr. Clk/Clk & Master Collection	5,385	2,375	2,375	(2,100)	4,475	1,238	0	
151-40140-	Interest And Penalty	1,645	1,966	1,966	769	1,197	695	0	
151-40161-	Payments In Lieu Of Taxes-1	875	520	520	520	0	468	0	
151-40162-	Payments In Lieu Of Taxes-Lo	5,672	5,672	5,672	4,415	1,257	5,672	0	
151-40163-	Payments In Lieu Of Taxes-C	50,000	50,000	50,000	50,000	0	50,000	0	
	Total County Property Taxes	157,315	153,115	153,115	143,339	9,776	237,766	0	
40200	County Local Option Taxes								
151-40220-	Hotel/Motel Tax	185,093	300,158	300,158	154,877	145,281	157,360	0	
	Total County Local Option Taxes	185,093	300,158	300,158	154,877	145,281	157,360	0	
	Total Local Taxes	342,408	453,273	453,273	298,216	155,057	395,126	0	
46000	State Of Tennessee								
46800	Other State Revenues	23,247	17,436	17,436	17,765	(329)	11,843	0	
151-46851-	State Revenue Sharing -T.V.A.	23,247	17,436	17,436	17,765	(329)	11,843	0	
	Total Other State Revenues	23,247	17,436	17,436	17,765	(329)	11,843	0	
	Total State Of Tennessee	23,247	17,436	17,436	17,765	(329)	11,843	0	
	Total Revenues	365,655	470,709	470,709	315,981	154,728	406,969	0	
	Total Revenues	365,655	470,709	470,709	315,981	154,728	406,969	0	

Fund 151	General Debt Service	Account Number	Actual		Original Budget		Amended Budget		Est & Bgt Thru		Current Yr		Budget		Commission	
			2023	2024	2024	May 2024	May 2024	May 2024	Remain	Committee	Approved					
Statement of Proposed Operations			Fiscal Year Ending June 30, 2025													
Estimated / Appropriated / Actual Expenditures:																
80000	Debt Service															
82310	General Government		4,633	6,000	6,000	6,000	4,293	1,707	6,000	0						
151-82310-510	Trustee's Commission		4,633	6,000	6,000	6,000	4,293	1,707	6,000	0						
Total General Government			4,633	6,000	6,000	6,000	4,293	1,707	6,000	0						
Total Debt Service			4,633	6,000	6,000	6,000	4,293	1,707	6,000	0						
Total Expenditures			4,633	6,000	6,000	6,000	4,293	1,707	6,000	0						
50000	General Government															
58000	Other General Government															
58836	American Rescue Plan Act Grant #6		0	0	0	0	(10,000)	10,000	0	0						
151-58836-316	Contributions		0	0	0	0	(10,000)	10,000	0	0						
Total American Rescue Plan Act Grant #6			0	0	0	0	(10,000)	10,000	0	0						
Total Other General Government			0	0	0	0	(10,000)	10,000	0	0						
Total General Government			0	0	0	0	(10,000)	10,000	0	0						
80000	Debt Service															
82100	Principal On Debt															
82110	General Government		0	0	0	0	0	0	240,000	0						
151-82110-601	Principal On Bonds		0	0	0	0	0	0	240,000	0						
Total General Government			0	0	0	0	0	0	240,000	0						
Total Principal On Debt			0	0	0	0	0	0	240,000	0						
82200	Interest On Debt															
82210	General Government		230,000	235,000	235,000	235,000	235,000	0	0	0						
151-82210-602	Principal On Notes		145,834	142,453	142,453	142,453	142,453	0	138,928	0						
151-82210-603	Interest On Bonds															
Total General Government			375,834	377,453	377,453	377,453	377,453	0	138,928	0						

Fund 151 General Debt Service  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual	Original Budget	Amended Budget	Est & Bgt Thru	Current Yr	Budget	Commission
	2023	2024	Thru May 2024	May 2024	Remain	Committee	Approved
Total Interest On Debt	375,834	377,453	377,453	377,453	0	138,928	0
Total Debt Service	375,834	377,453	377,453	377,453	0	378,928	0
Total Expenditures	375,834	377,453	377,453	367,453	10,000	378,928	0
Total Expenditures & Expenditures	380,467	383,453	383,453	371,746	11,707	384,928	0

Fund 151 General Debt Service  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	May 2024				
Excess of Estimated Revenue Over Under Estimated Expenditures	(14,812)	87,256	87,256	87,256	(55,765)	143,021	22,041	0
Estimated Beg Fund Bal JULY 1	453,172	438,289	438,289	438,289	438,289	382,524	382,524	382,524
Prior Prior Year Ending Encumbered Fund Balance		453,172						
Excess/Deficit Revenues/Expenditures		(14,812)						
Adjustments		(71)						
Prior Year Ending Fund Bal		438,289						
Adjustment		(71)						
Estimated End Fund JUNE 30	438,289	525,545	525,545	525,545	382,524	525,545	404,565	382,524

Fund 171 General Capital Projects  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget Thru May 2024	Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
Estimated/Appropriated/Actual Revenues							
44000 Other Local Revenues							
44100 Recurring Items	6,481	325,355	325,355	6,420	318,935	289,100	0
171-44100 Investment Income	6,481	325,355	325,355	6,420	318,935	289,100	0
Total Recurring Items	6,481	325,355	325,355	6,420	318,935	289,100	0
Total Other Local Revenues	6,481	325,355	325,355	6,420	318,935	289,100	0
Total Revenues	6,481	325,355	325,355	6,420	318,935	289,100	0

Fund 171 General Capital Projects  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Estimated / Appropriated / Actual Expenditures	Actual	Original Budget	Amended Budget		Est & Bgt Thru	Current Yr	Budget	Commission
		2023	2024	Thru May 2024	May 2024	May 2024	Reinain	Committee	Approved
50000	General Government								
58000	Other General Government								
58833	American Rescue Plan Act Grant #3								
171-	58833-523- Landfill Closure/Postclosure C	82,007	0	0	0	0	0	0	0
	Total American Rescue Plan Act Grant #3	82,007	0	0	0	0	0	0	0
58835	American Rescue Plan Act Grant #5								
171-	58835-335- Maintenance And Repair Servi	63,903	0	0	0	0	0	0	0
171-	58835-718- Motor Vehicles	31,113	0	0	0	0	0	0	0
	Total American Rescue Plan Act Grant #5	95,016	0	0	0	0	0	0	0
58836	American Rescue Plan Act Grant #6								
171-	58836-316- Contributions	50,000	30,000	30,000	30,000	30,000	0	0	0
	Total American Rescue Plan Act Grant #6	50,000	30,000	30,000	30,000	30,000	0	0	0
58837	American Rescue Plan Act Grant #7								
171-	58837-718- Motor Vehicles	0	260,000	260,000	260,000	0	260,000	260,000	0
	Total American Rescue Plan Act Grant #7	0	260,000	260,000	260,000	0	260,000	260,000	0
	Total Other General Government	227,023	290,000	290,000	290,000	30,000	260,000	260,000	0
	Total General Government	227,023	290,000	290,000	290,000	30,000	260,000	260,000	0
	Total Expenditures	227,023	290,000	290,000	290,000	30,000	260,000	260,000	0

Fund 171 General Capital Projects  
 Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2025

Account Number	Actual 2023	Original Budget 2024	Amended Budget		Est & Bgt Thru May 2024	Current Yr Remain	Budget Committee	Commission Approved
			Thru May 2024	May 2024				
Excess of Estimated Revenue Over Under Estimated Expenditures	(220,542)	35,355	35,355	(23,580)	58,935	29,100	0	
Estimated Beg Fund Bal JULY 1	536,576	316,034	316,034	316,034	292,454	292,454	292,454	
Prior Prior Year Ending Encumbered Fund Balance					536,576			
Excess/Deficit Revenues/Expenditures		(220,542)						
Adjustments		0						
Prior Year Ending Fund Bal		316,034						
Adjustment		0						
Estimated End Fund JUNE 30	316,034	351,389	351,389	292,454	351,389	321,554	292,454	



FY 25

MASTER - KEEP

Board Approved 4/24/24

Fund 141 General Purpose School		Budgetary Basis	Est & Bgt Thru	Proposed
Statement of Proposed Operations		2023	March 2024	2025
For Fiscal Year Ending June 30, 2025				
Account Number				
Estimated/Appropriated/Actual	Revenues			
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	731,744	536,492	531,606
40120	Trustee's Collections - Prior Year	43,177	27,041	40,000
40125	Trustee's Collections - Bankruptcy	66	0	0
40130	Cir Clk/Clk & Master Collections-Pr Yr	6,614	4,924	14,000
40140	Interest And Penalty	10,542	5,796	11,000
40161	Payments In Lieu Of Taxes - T. V. A.	5,855	3,603	5,900
40162	Payments In Lieu Of Taxes-Local Utilitie	48,984	0	50,000
	<b>Total County Property Taxes</b>	<b>846,982</b>	<b>577,856</b>	<b>652,506</b>
40200	County Local Option Taxes			
40210	Local Option Sales Tax	916,227	680,027	950,000
40220	Hotel/Motel Tax	203,729	143,038	231,000
40275	Mixed Drink Tax	13,713	11,823	10,000
40290	Other County Local Option Taxes	14,972	10,859	5,000
	<b>Total County Local Option Taxes</b>	<b>1,148,641</b>	<b>845,747</b>	<b>1,196,000</b>
40300	Statutory Local Taxes			
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>1,995,623</b>	<b>1,423,603</b>	<b>1,849,006</b>
41000	Licenses And Permits			
41100	Licenses			
41110	Marriage Licenses	409	276	300
	<b>Total Licenses</b>	<b>409</b>	<b>276</b>	<b>300</b>
	<b>Total Licenses And Permits</b>	<b>409</b>	<b>276</b>	<b>300</b>
43000	Charges For Current Services			
43500	Education Charges			
43511	Tuition - Regular Day Students	1,200	2,400	4,000
43570	Receipts From Individual Schools	10,635	4,640	25,000
	<b>Total Education Charges</b>	<b>11,835</b>	<b>7,040</b>	<b>29,000</b>
	<b>Total Charges For Current Services</b>	<b>11,835</b>	<b>7,040</b>	<b>29,000</b>
44000	Other Local Revenues			
44100	Recurring Items			
44130	Sale Of Materials And Supplies	0	0	1,000
44170	Miscellaneous Refunds	7,230	594	23,000
	<b>Total Recurring Items</b>	<b>7,230</b>	<b>594</b>	<b>24,000</b>
44500	Nonrecurring Items			
44530	Sale Of Equipment	13,557	0	2,000
44560	Damages Recovered From Individuals	0	815	0
44570	Contributions & Gifts	24,270	18,585	40,000
	<b>Total Nonrecurring Items</b>	<b>37,827</b>	<b>19,400</b>	<b>42,000</b>
44900	Other Local Revenues			
44990	Other Local Revenues	2,340	0	50,000
	<b>Total Other Local Revenues</b>	<b>2,340</b>	<b>0</b>	<b>50,000</b>
	<b>Total Other Local Revenues</b>	<b>47,397</b>	<b>19,994</b>	<b>116,000</b>
46000	State Of Tennessee			

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Fund 141 General Purpose School		Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations		Basis	Thru	
For Fiscal Year Ending June 30, 2025		2023	March 2024	2025
Account Number				
<b>46200</b>	<b>Public Safety Grants</b>			
46290	Other Public Safety Grants	7,865	0	50,000
	<b>Total Public Safety Grants</b>	<b>7,865</b>	<b>0</b>	<b>50,000</b>
<b>46300</b>	<b>Health And Welfare Grants</b>			
46390	Other Health And Welfare Grants	7,940	16,060	300,000
	<b>Total Health And Welfare Grants</b>	<b>7,940</b>	<b>16,060</b>	<b>300,000</b>
<b>46500</b>	<b>State Education Funds</b>			
46510	Tennessee Investment in Student Achiev	0	4,992,323	6,350,000
46511	Basic Education Program	5,338,548	133,325	0
46515	Early Childhood Education	204,354	108,823	210,000
46590	Other State Education Funds	360,801	55,570	200,000
46610	Career Ladder Program	15,141	5,705	14,000
46640	Vocational Equipment	0	0	0
46790	Other Vocational	0	266,337	920,000
	<b>Total State Education Funds</b>	<b>5,918,844</b>	<b>5,562,083</b>	<b>7,694,000</b>
<b>46800</b>	<b>Other State Revenues</b>			
46851	State Revenue Sharing -T.V.A.	201,474	102,642	200,000
46980	Other State Grants	0	0	260,000
46981	Safe Schools - ARRA	34,320	0	35,000
46990	Other State Revenues	74,248	20,543	100,000
	<b>Total Other State Revenues</b>	<b>310,042</b>	<b>123,185</b>	<b>595,000</b>
	<b>Total State Of Tennessee</b>	<b>6,244,691</b>	<b>5,701,328</b>	<b>8,639,000</b>
<b>47000</b>	<b>Federal Government</b>			
<b>47100</b>	<b>Federal Through State</b>			
47143	Special Education - Grants To States	1,745	0	36,000
47307	COVID-19 Grant B	13,761	0	0
47309	COVID-19 Grant D	0	0	0
47401	American Rescue Plan Act Grant #1	706,891	41,170	410,000
47404	American Rescue Plan Act Grant #4	0	0	0
47590	Other Federal Through State - Summer I	0	4,622	0
	<b>Total Federal Through State</b>	<b>722,397</b>	<b>45,792</b>	<b>446,000</b>
	<b>Total Federal Government</b>	<b>722,397</b>	<b>45,792</b>	<b>446,000</b>
<b>48000</b>	<b>Other Governments And Citizens Groups</b>			
<b>48100</b>	<b>Other Governments</b>			
48140	Contracted Services	54,257	0	30,000
	<b>Total Other Governments</b>	<b>54,257</b>	<b>0</b>	<b>30,000</b>
	<b>Total Other Governments And Citizens Groups</b>	<b>54,257</b>	<b>0</b>	<b>30,000</b>
	<b>Total Revenues</b>	<b>9,076,609</b>	<b>7,198,033</b>	<b>11,109,306</b>
<b>49000</b>	<b>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>9,076,609</b>	<b>7,198,033</b>	<b>11,114,306</b>

Fund 141		General Purpose School			
Statement of Proposed Operations			Budgetary	Est & Bgt	
For Fiscal Year Ending June 30, 2025			Basis	Thru	
Account Number			2023	March 2024	
Estimated/Appropriated/Actual			Expenditures		
<b>70000 Education</b>					
<b>71000 Instruction</b>					
<b>71100 Regular Instruction Program</b>					
71100	116	Teachers	2,554,686	1,422,112	2,655,000
71100	117	Career Ladder Program	6,000	2,500	9,000
71100	128	Homebound Teachers	2,570	220	5,000
71100	163	Educational Assistants	150,401	88,038	245,000
71100	189	Other Salaries & Wages	0	0	1,000
71100	195	Certified Substitute Teachers	400	320	5,000
71100	198	Non-Certified Substitute Teachers	45,975	44,660	75,000
71100	201	Social Security	161,056	90,041	180,000
71100	204	State Retirement	226,762	107,730	265,000
71100	207	Medical Insurance	213,212	128,777	227,000
71100	210	Unemployment Compensation	455	230	1,000
71100	212	Employer Medicare	37,771	21,132	40,000
71100	217	Retirement - Hybrid Stabilization	7,487	4,651	11,000
71100	311	Contracts With Other School Systems	0	0	500
71100	336	Maintenance And Repair Services-Equipr	0	0	500
71100	355	Travel	825	519	2,000
71100	399	Other Contracted Services	2,500	2,500	3,000
71100	429	Instructional Supplies And Materials	12,695	16,906	18,000
71100	449	Textbooks - Bound	43,422	130,637	80,000
71100	499	Other Supplies And Materials	994	141	1,000
71100	535	Fee Waiver	0	0	500
71100	599	Other Charges	1,530	5,122	5,000
71100	722	Regular Instruction Equipment	48,933	0	5,000
<b>71100 Regular Instruction Program</b>			<b>3,517,674</b>	<b>2,066,236</b>	<b>3,834,500</b>
<b>71200 Special Education Program</b>					
71200	116	Teachers	313,374	190,592	400,000
71200	128	Homebound Teachers	0	0	1,000
71200	163	Educational Assistants	19,144	37,335	60,000
71200	195	Certified Substitute Teachers	0	0	1,000
71200	198	Non-Certified Substitute Teachers	8,420	8,482	14,000
71200	201	Social Security	18,826	13,332	25,000
71200	204	State Retirement	27,375	16,889	35,000
71200	207	Medical Insurance	61,447	31,616	65,000
71200	210	Unemployment Compensation	63	32	1,000
71200	212	Employer Medicare	4,404	3,118	6,500
71200	217	Retirement - Hybrid Stabilization	1,574	1,263	3,000
71200	312	Contracts With Private Agencies	0	0	5,000
71200	336	Maintenance And Repair Services-Equipr	0	0	500
71200	429	Instructional Supplies And Materials	0	80	500
71200	499	Other Supplies And Materials	43	105	500
71200	535	Fee Waiver	0	0	500
71200	725	Special Education Equipment	15,732	4,758	10,000

Fund 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2025				Basis	Thru	2025
Account Number				2023	March 2024	
<b>71200 Special Education Program</b>				<b>470,402</b>	<b>307,602</b>	<b>628,500</b>
<b>71300 Vocational Education Program</b>						
71300	105	Supervisor/Director		0	0	1,000
71300	116	Teachers		212,023	191,361	390,000
71300	117	Career Ladder Program		1,000	500	1,000
71300	189	Other Salaries & Wages		0	9,563	14,000
71300	195	Certified Substitute Teachers		0	0	100
71300	198	Non-Certified Substitute Teachers		0	0	500
71300	201	Social Security		12,689	11,748	19,000
71300	204	State Retirement		18,137	14,737	23,000
71300	207	Medical Insurance		15,606	16,115	27,000
71300	210	Unemployment Compensation		23	29	500
71300	212	Employer Medicare		2,968	2,748	4,800
71300	217	Retirement - Hybrid Stabilization		517	862	1,500
71300	336	Maintenance And Repair Services-Equipr		0	0	500
71300	356	Tuition		1,020	780	1,500
71300	429	Instructional Supplies And Materials		0	2,268	3,000
71300	471	Software Innovative School Model		0	4,900	5,000
71300	499	Other Supplies And Materials		0	0	500
71300	535	Fee Waiver		0	0	500
71300	599	Other Charges		0	300	1,000
71300	730	Vocational Instruction Equipment		44,021	80,274	200,000
<b>71300 Vocational Education Program</b>				<b>308,004</b>	<b>336,185</b>	<b>694,400</b>
<b>Total Instruction</b>				<b>4,296,080</b>	<b>2,710,023</b>	<b>5,157,400</b>
<b>72000 Support Services</b>						
<b>72110 Attendance</b>						
72110	105	Supervisor/Director		69,322	41,721	74,000
72110	117	Career Ladder Program		1,000	500	1,000
72110	201	Social Security		4,094	2,432	4,700
72110	204	State Retirement		6,111	2,875	7,500
72110	207	Medical Insurance		4,578	2,720	5,000
72110	210	Unemployment Compensation		7	6	200
72110	212	Employer Medicare		957	569	1,200
72110	355	Travel		2,173	745	1,500
72110	499	Other Supplies And Materials		0	0	500
72110	524	Inservice/Staff Development		1,000	1,000	500
72110	599	Other Charges		0	0	500
72110	704	Attendance Equipment		0	0	500
<b>72110 Attendance</b>				<b>89,242</b>	<b>52,568</b>	<b>97,100</b>
<b>72120 Health Services</b>						
72120	105	Supervisor/Director		60,492	37,968	68,000
72120	131	Medical Personnel		49,731	61,501	105,000
72120	189	Other Salaries & Wages		22,837	19,111	30,000
72120	201	Social Security		8,830	7,258	11,000
72120	204	State Retirement		8,543	8,071	12,000
72120	207	Medical Insurance		6,341	3,801	8,000

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Fund 141 General Purpose School			Budgetary	Est. & Bgt	Proposed
Statement of Proposed Operations			Basis	Thru	
For Fiscal Year Ending June 30, 2025			2023	March 2024	2025
Account Number					
72120	210	Unemployment Compensation	28	18	400
72120	212	Employer Medicare	2,065	1,697	3,000
72120	307	Communication	0	0	500
72120	348	Postal Charges	0	0	300
72120	355	Travel	0	870	2,000
72120	413	Drugs And Medical Supplies	2,943	6,825	20,000
72120	499	Other Supplies And Materials	4,592	2,434	10,000
72120	524	Inservice/Staff Development	2,238	2,250	4,000
72120	599	Other Charges	180	517	1,500
72120	701	Administration Equipment	0	0	15,000
<b>72120</b>	<b>Health Services</b>		<b>168,820</b>	<b>152,321</b>	<b>290,700</b>
<b>72130</b>	<b>Other Student Support</b>				
72130	123	Guidance Personnel	72,643	0	117,000
72130	189	Other Salaries & Wages	198,351	75,584	200,000
72130	201	Social Security	15,614	4,566	17,000
72130	204	State Retirement	20,941	3,016	22,000
72130	207	Medical Insurance	19,012	1,819	19,000
72130	210	Unemployment Compensation	44	4	500
72130	212	Employer Medicare	3,657	1,073	4,000
72130	217	Retirement - Hybrid Stabilization	963	95	1,000
72130	309	Contracts With Government Agencies	63,140	2,400	3,000
72130	322	Evaluation And Testing	4,070	0	2,000
72130	355	Travel	629	0	1,000
72130	399	Other Contracted Services	4,753	4,939	5,000
72130	499	Other Supplies And Materials	984	0	1,000
<b>72130</b>	<b>Other Student Support</b>		<b>404,801</b>	<b>93,496</b>	<b>392,500</b>
<b>72210</b>	<b>Regular Instruction Program</b>				
72210	105	Supervisor/Director	68,062	40,963	81,000
72210	117	Career Ladder Program	1,000	500	2,000
72210	129	Librarians	109,890	66,064	118,500
72210	189	Other Salaries & Wages	62,532	12,296	65,000
72210	201	Social Security	10,448	6,510	12,000
72210	204	State Retirement	16,175	7,979	18,000
72210	207	Medical Insurance	21,872	14,929	25,000
72210	210	Unemployment Compensation	34	18	500
72210	212	Employer Medicare	3,241	1,563	4,000
72210	336	Maintenance And Repair Services/Equipr	0	0	500
72210	355	Travel	460	291	1,000
72210	399	Other Contracted Services	10	0	500
72210	432	Library Books/Media	6,895	2,985	5,000
72210	499	Other Supplies And Materials	36,867	2,074	3,000
72210	524	Inservice/Staff Development	1,500	13,700	3,000
72210	599	Other Charges	8,673	1,054	1,000
72210	790	Other Equipment	284	0	500
<b>72210</b>	<b>Regular Instruction Program</b>		<b>347,943</b>	<b>170,926</b>	<b>340,500</b>
<b>72220</b>	<b>Special Education Program</b>				

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Fund 141 General Purpose School			Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations			Basis	Thru	
For Fiscal Year Ending June 30, 2025			2023	March 2024	2025
Account Number					
72220	105	Supervisor/Director	69,982	53,018	71,000
72220	117	Career Ladder Program	1,000	500	0
72220	124	Psychological Personnel	61,010	36,756	67,500
72220	131	Medical Personnel	0	0	23,000
72220	162	Clerical Personnel	0	0	500
72220	189	Other Salaries & Wages	6,701	5,879	50,000
72220	201	Social Security	8,093	5,565	12,000
72220	204	State Retirement	11,939	6,557	15,000
72220	207	Medical Insurance	9,133	5,990	13,000
72220	210	Unemployment Compensation	17	12	300
72220	212	Employer Medicare	1,893	1,302	3,000
72220	307	Communication	156	117	1,000
72220	312	Contracts With Private Agencies	96,000	67,200	96,000
72220	336	Maintenance And Repair Services-Equipr	92	0	500
72220	355	Travel	126	0	2,000
72220	499	Other Supplies And Materials	0	0	1,000
72220	524	Inservice/Staff Development	0	0	500
72220	599	Other Charges	0	0	1,000
<b>72220</b>		<b>Special Education Program</b>	<b>266,142</b>	<b>182,896</b>	<b>357,300</b>
<b>72230</b>		<b>Vocational Education Program</b>			
72230	105	Supervisor/Director	(957)	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	851	1,009	2,000
<b>72230</b>		<b>Vocational Education Program</b>	<b>(106)</b>	<b>1,009</b>	<b>7,780</b>
<b>72250</b>		<b>Technology</b>			
72250	138	Instructional Computer Personnel	125,906	83,396	132,000
72250	201	Social Security	7,517	4,965	10,000
72250	204	State Retirement	9,977	5,763	14,000
72250	207	Medical Insurance	10,982	3,572	14,000
72250	210	Unemployment Compensation	14	13	200
72250	212	Employer Medicare	1,758	1,161	2,300
72250	350	Internet Connectivity	9,660	9,660	10,000
72250	355	Travel	0	647	2,000
72250	470	Cabling	0	0	1,000
72250	471	Software	64,255	60,232	100,000
72250	499	Other Supplies And Materials	0	0	500
72250	524	Inservice/Staff Development	290	0	1,000
72250	722	Regular Instruction Equipment	62,161	48,256	100,000
72250	790	Other Equipment	705	3,171	25,000
<b>72250</b>		<b>Technology</b>	<b>293,225</b>	<b>220,836</b>	<b>412,000</b>
<b>72310</b>		<b>Board Of Education</b>			
72310	191	Board And Committee Members Fees	16,500	8,800	16,500
72310	201	Social Security	874	446	1,200

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Fund 141 General Purpose School			Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations			Basis	Thru	
For Fiscal Year Ending June 30, 2025			2023	March 2024	2025
Account Number					
72310	207	Medical Insurance	45,413	34,723	59,000
72310	210	Unemployment Compensation	2	0	100
72310	212	Employer Medicare	239	128	500
72310	305	Audit Services	5,200	6,000	7,000
72310	320	Dues And Memberships	7,003	6,860	8,000
72310	355	Travel	450	75	1,000
72310	399	Other Contracted Services	75	0	2,000
72310	499	Other Supplies And Materials	413	150	500
72310	506	Liability Insurance	0	0	2,000
72310	510	Trustee's Commission	31,313	34,206	42,000
72310	513	Workman's Compensation Insurance	40,603	45,544	50,000
72310	533	Criminal Investigation Of Applicants - TB	0	0	500
<b>72310 Board Of Education</b>			<b>148,085</b>	<b>136,932</b>	<b>190,300</b>
<b>72320 Director Of Schools</b>					
72320	101	County Official/Administrative Officer	97,791	139,630	102,000
72320	117	Career Ladder Program	1,000	1,000	0
72320	201	Social Security	5,521	8,416	7,000
72320	204	State Retirement	8,580	9,577	10,000
72320	207	Medical Insurance	10,020	8,628	8,000
72320	210	Unemployment Compensation	7	14	200
72320	212	Employer Medicare	1,291	1,968	1,900
72320	307	Communication	8,694	6,328	8,000
72320	320	Dues And Memberships	1,393	1,430	1,600
72320	348	Postal Charges	908	778	1,200
72320	355	Travel	1,716	3,973	2,500
72320	435	Office Supplies	943	1,277	2,000
72320	499	Other Supplies And Materials	2,177	1,136	1,500
72320	599	Other Charges	2,663	77	300
<b>72320 Director Of Schools</b>			<b>142,704</b>	<b>184,232</b>	<b>146,200</b>
<b>72410 Office Of The Principal</b>					
72410	104	Principals	144,194	95,284	170,000
72410	139	Assistant Principals	129,781	43,251	140,000
72410	161	Secretary(s)	55,654	44,813	70,000
72410	201	Social Security	19,979	11,205	27,000
72410	204	State Retirement	27,185	13,039	40,000
72410	207	Medical Insurance	18,509	9,074	30,000
72410	210	Unemployment Compensation	33	35	500
72410	212	Employer Medicare	4,673	2,620	5,500
72410	217	Retirement - Hybrid Stabilization	714	433	1,000
72410	307	Communication	138	103	300
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	255	0	300
72410	599	Other Charges	585	0	500
72410	701	Administration Equipment	0	0	500

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Fund: 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2025				Basis	Thru	2025
Account Number				2023	March 2024	
<b>72410</b>		<b>Office Of The Principal</b>		<b>401,700</b>	<b>219,857</b>	<b>487,500</b>
<b>72510</b>		<b>Fiscal Services</b>				
72510	119	Accountants/Bookkeepers		50,400	39,300	55,000
72510	161	Secretary(s)		43,500	34,125	48,000
72510	189	Other Salaries & Wages		38,000	30,000	43,000
72510	201	Social Security		8,004	6,270	11,000
72510	204	State Retirement		9,233	7,240	13,000
72510	207	Medical Insurance		5,997	4,533	10,000
72510	210	Unemployment Compensation		21	21	400
72510	212	Employer Medicare		1,872	1,466	3,000
72510	317	Data Processing Services		18,139	18,889	21,000
72510	399	Other Contracted Services		2,444	3,095	3,200
72510	411	Data Processing Supplies		658	1,675	2,000
72510	435	Office Supplies		296	905	2,500
72510	499	Other Supplies And Materials		302	0	1,000
72510	599	Other Charges		0	900	900
72510	701	Administration Equipment		0	0	1,000
<b>72510</b>		<b>Fiscal Services</b>		<b>178,866</b>	<b>148,419</b>	<b>215,000</b>
<b>72610</b>		<b>Operation Of Plant</b>				
72610	166	Custodial Personnel		157,992	140,844	225,000
72610	201	Social Security		9,329	8,428	14,000
72610	204	State Retirement		10,057	9,320	15,000
72610	207	Medical Insurance		34,760	38,735	52,000
72610	210	Unemployment Compensation		75	29	1,000
72610	212	Employer Medicare		2,182	1,970	4,000
72610	217	Retirement - Hybrid Stabilization		0	0	500
72610	328	Janitorial Services		0	0	500
72610	399	Other Contracted Services		9,012	5,705	10,000
72610	410	Custodial Supplies		26,165	16,005	32,000
72610	415	Electricity		163,341	125,936	188,000
72610	434	Natural Gas		41,987	28,137	50,000
72610	454	Water And Sewer		47,109	33,324	55,000
72610	499	Other Supplies And Materials		673	0	2,500
72610	502	Building And Contents Insurance		96,773	111,119	128,000
72610	599	Other Charges		1,081	435	1,200
72610	720	Plant Operation Equipment		0	0	1,000
<b>72610</b>		<b>Operation Of Plant</b>		<b>600,536</b>	<b>519,987</b>	<b>779,700</b>
<b>72620</b>		<b>Maintenance Of Plant</b>				
72620	105	Supervisor/Director		41,004	32,253	45,500
72620	189	Other Salaries & Wages		0	0	1,000
72620	201	Social Security		2,467	1,938	3,000
72620	204	State Retirement		2,870	2,258	3,500
72620	207	Medical Insurance		6,326	4,978	9,000
72620	210	Unemployment Compensation		7	7	200
72620	212	Employer Medicare		577	453	1,000
72620	307	Communication		971	696	1,200

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Fund 141		General Purpose School			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2025					
Account Number			Budgetary Basis	Est & Bgt Thru	Proposed
			2023	March 2024	2025
72620	335	Maintenance And Repair Services-Buildin	21,545	11,118	21,000
72620	336	Maintenance And Repair Services-Equipr	32,010	27,608	38,000
72620	338	Maintenance And Repair Services-Vehicl	1,550	1,655	3,000
72620	399	Other Contracted Services	2,624	2,355	6,000
72620	499	Other Supplies And Materials	0	0	5,000
72620	701	Administration Equipment	0	86	500
72620	717	Maintenance Equipment	4,044	5,090	8,000
<b>72620</b>	<b>Maintenance Of Plant</b>		<b>115,995</b>	<b>90,495</b>	<b>145,900</b>
<b>72710</b>	<b>Transportation</b>				
72710	142	Mechanic(s)	47,810	50,519	53,000
72710	146	Bus Drivers	133,221	91,498	175,000
72710	189	Other Salaries & Wages	18,953	7,789	23,000
72710	201	Social Security	12,109	9,022	15,000
72710	204	State Retirement	14,346	10,451	18,000
72710	207	Medical Insurance	26,063	18,845	28,000
72710	210	Unemployment Compensation	39	21	900
72710	212	Employer Medicare	2,832	2,110	4,000
72710	307	Communication	894	389	1,500
72710	313	Contracts With Parents	2,474	1,538	5,000
72710	351	Rentals	0	0	200
72710	355	Travel	0	0	500
72710	412	Diesel Fuel	45,204	30,499	55,000
72710	425	Gasoline	13,618	9,136	16,500
72710	433	Lubricants	0	1,539	3,000
72710	450	Tires And Tubes	6,289	4,903	8,000
72710	453	Vehicle Parts	13,893	15,553	22,000
72710	499	Other Supplies And Materials	560	2,711	3,000
72710	599	Other Charges	4,396	2,986	4,000
72710	729	Transportation Equipment	27,672	130,024	375,000
<b>72710</b>	<b>Transportation</b>		<b>370,373</b>	<b>389,533</b>	<b>810,600</b>
<b>Total</b>	<b>Support Services</b>		<b>3,528,326</b>	<b>2,563,507</b>	<b>4,673,080</b>
<b>73000</b>	<b>Operation Of Non-Instructional Services</b>				
<b>73300</b>	<b>Community Services</b>				
73300	105	Supervisor/Director	42,727	26,486	53,000
73300	116	Teachers	45,708	32,124	66,000
73300	117	Career Ladder Program	1,000	500	1,000
73300	163	Educational Assistants	4,905	2,760	10,000
73300	165	Cafeteria Personnel	0	0	3,600
73300	189	Other Salaries & Wages	33,793	18,138	35,000
73300	201	Social Security	7,537	4,696	15,000
73300	204	State Retirement	10,872	5,501	20,000
73300	207	Medical Insurance	7,103	4,888	10,000
73300	210	Unemployment Compensation	9	7	300
73300	212	Employer Medicare	1,763	1,098	3,000
73300	217	Retirement - Hybrid Stabilization	39	42	500
73300	355	Travel	82	0	1,000
73300	399	Other Contracted Services	0	0	500

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Fund 141 General Purpose School			Statement of Proposed Operations		
For Fiscal Year Ending June 30, 2025			Budgetary Basis	Est & Bgt Thru	Proposed
Account Number			2023	March 2024	2025
73300	422	Food Supplies	0	0	500
73300	429	Instructional Supplies And Materials	3,000	0	1,000
73300	499	Other Supplies And Materials	6,296	10,294	12,000
73300	524	Inservice/Staff Development	2,500	3,396	4,000
73300	599	Other Charges	9,008	2,038	9,500
73300	790	Other Equipment	0	770	1,000
<b>73300</b>	<b>Community Services</b>		<b>176,342</b>	<b>112,738</b>	<b>246,900</b>
<b>73400</b>	<b>Early Childhood Education</b>				
73400	105	Supervisor/Director	18,176	10,911	21,500
73400	116	Teachers	120,304	71,149	126,500
73400	163	Educational Assistants	53,305	48,810	77,000
73400	201	Social Security	10,402	7,156	13,000
73400	204	State Retirement	15,741	8,977	20,000
73400	207	Medical Insurance	42,987	29,182	53,000
73400	210	Unemployment Compensation	35	21	500
73400	212	Employer Medicare	2,433	1,674	3,500
73400	307	Communication	625	476	1,000
73400	355	Travel	0	0	2,500
73400	399	Other Contracted Services	0	0	400
73400	422	Food Supplies	0	0	500
73400	429	Instructional Supplies And Materials	1,441	18,684	6,000
73400	499	Other Supplies And Materials	8,064	4,735	5,000
73400	524	Inservice/Staff Development	705	2,350	2,500
73400	599	Other Charges	229	0	500
73400	790	Other Equipment	0	0	500
<b>73400</b>	<b>Early Childhood Education</b>		<b>274,447</b>	<b>204,125</b>	<b>333,900</b>
<b>Total Operation Of Non-Instructional Services</b>			<b>450,789</b>	<b>316,863</b>	<b>580,800</b>
<b>76000</b>	<b>Capital Outlay</b>				
<b>76100</b>	<b>Regular Capital Outlay</b>				
76100	304	Architects	13,761	27,896	30,000
76100	331	Legal Services	0	0	5,000
76100	706	Building Construction	0	0	5,000
76100	707	Building Improvements	329,665	97,426	965,000
76100	711	Furniture And Fixtures	41,973	8,029	30,000
76100	724	Site Development	19,556	0	5,000
76100	790	Other Equipment	24,513	2,620	25,000
76100	799	Other Capital Outlay	0	0	5,000
<b>76100</b>	<b>Regular Capital Outlay</b>		<b>429,468</b>	<b>135,971</b>	<b>1,070,000</b>
<b>Total Capital Outlay</b>			<b>429,468</b>	<b>135,971</b>	<b>1,070,000</b>
<b>Total Education</b>			<b>8,704,663</b>	<b>5,726,364</b>	<b>11,481,280</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	84,000	86,000	91,000
<b>82130</b>	<b>Education</b>		<b>84,000</b>	<b>86,000</b>	<b>91,000</b>
<b>Total Principal On Debt</b>			<b>84,000</b>	<b>86,000</b>	<b>91,000</b>

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Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2025				
Account Number		Budgetary Basis 2023	Est. & Bgt Thru March 2024	Proposed 2025
82200	Interest On Debt			
82230	Education			
82230	613 Interest On Other Loans	41,292	19,947	47,000
82230	Education	41,292	19,947	47,000
	Total Interest On Debt	41,292	19,947	47,000
82300	Other Debt Service			
82330	Education			
82330	699 Other Debt Service	0	0	10,000
82330	Education	0	0	10,000
	Total Other Debt Service	0	0	10,000
	Total Debt Service	125,292	105,947	148,000
	Total Expenditures	8,829,955	5,832,311	11,629,280
99000	Other Uses			
99100	Transfers Out			
99100	590 Transfers To Other Funds	200,000	0	0
99100	Transfers Out	200,000	0	0
99100	Other Uses	200,000	0	0
	Total Other Uses	200,000	0	0
	Total Expenditures & Other Uses	9,029,955	5,832,311	11,629,280

Fund 141 General Purpose School

Statement of Proposed Operations  
For Fiscal Year Ending June 30, 2025

Account Number	Budgetary Basis 2023	Est. & Bgt Thru March 2024	Proposed 2025
Excess of Estimated Revenue Over Under Estimated Expenditures			
Estimated Beg Fund Bal JULY 1	46,654	1,365,722	(514,974)
	2,321,670	2,368,324	3,734,046
Prior Prior Year Ending Encumbered Fund Balance	2,321,670		
Excess/Deficit Revenues/Expenditures	46,654		
Adjustments	0		
Prior Year Ending Fund Bal	2,368,324		
Adjustment	0		
Estimated End Fund JUNE 30	2,368,324	3,734,046	3,219,072

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FY25

MASTER - KEEP

Board Approved 4/24/24

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

Account Number	Estimated/Appropriated/Actual Revenues	Budgetary Basis 2023	Est & Bgt Thru March 2024	Proposed 2025
43000	Charges For Current Services			
43500	Education Charges			
43522	Lunch Payments - Adults	12,830	5,718	20,000
43523	Income From Breakfast	0	2,514	3,000
43525	A La Carte Sales	46,160	30,069	45,000
	Total Education Charges	58,990	38,301	68,000
	Total Charges For Current Services	58,990	38,301	68,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	3,545	3,444	4,000
44170	Miscellaneous Refunds	1,502	36	2,000
	Total Recurring Items	5,047	3,480	6,000
	Total Other Local Revenues	5,047	3,480	6,000
46000	State Of Tennessee			
46500	State Education Funds			
46520	School Food Service	3,600	4,278	7,000
	Total State Education Funds	3,600	4,278	7,000
	Total State Of Tennessee	3,600	4,278	7,000
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program	292,149	240,601	350,000
47112	USDA - Commodities	0	0	45,000
47113	Breakfast	146,627	122,520	170,000
47114	USDA - Other	47,073	49,221	50,000
47590	Other Federal Through State	22,150	15,677	20,000
	Total Federal Through State	507,999	428,019	635,000
	Total Federal Government	507,999	428,019	635,000
	Total Revenues	575,636	474,078	716,000
	Total Revenues	575,636	474,078	716,000

Fund 143 Central Cafeteria

Statement of Proposed Operations  
For Fiscal Year Ending June 30, 2025

Account Number	Estimated/Appropriated/Actual	Expenditures	Budgetary Basis 2023	Est & Bgt Thru March 2024	Proposed 2025
<b>70000</b>	<b>Education</b>				
<b>73000</b>	<b>Operation Of Non-Instructional Services</b>				
<b>73100</b>	<b>Food Service</b>				
73100	105	Supervisor/Director	36,420	31,514	43,000
73100	165	Cafeteria Personnel	193,329	159,906	215,000
73100	201	Social Security	13,343	11,423	20,000
73100	204	State Retirement	14,504	12,701	22,000
73100	207	Medical Insurance	20,874	19,141	37,000
73100	210	Unemployment Compensation	89	38	1,200
73100	212	Employer Medicare	3,121	2,670	5,000
73100	307	Communication	275	454	1,400
73100	336	Maintenance And Repair Services-Equipr	19,658	7,123	20,000
73100	355	Travel	1,745	500	1,000
73100	399	Other Contracted Services	6,746	4,630	6,000
73100	421	Food Preparation Supplies	26,415	14,768	30,000
73100	422	Food Supplies	291,935	227,935	300,000
73100	435	Office Supplies	240	0	1,800
73100	451	Uniforms	0	240	1,500
73100	469	Usda - Commodities	0	0	45,000
73100	499	Other Supplies And Materials	2,706	1,678	3,000
73100	524	Inservice/Staff Development	448	432	1,000
73100	599	Other Charges	2,917	172	1,000
73100	710	Food Service Equipment	0	0	30,000
<b>73100</b>	<b>Food Service</b>		<b>634,765</b>	<b>495,325</b>	<b>784,900</b>
<b>Total Operation Of Non-Instructional Services</b>			<b>634,765</b>	<b>495,325</b>	<b>784,900</b>
<b>Total Education</b>			<b>634,765</b>	<b>495,325</b>	<b>784,900</b>
<b>Total Expenditures</b>			<b>634,765</b>	<b>495,325</b>	<b>784,900</b>
<b>Total Expenditures</b>			<b>634,765</b>	<b>495,325</b>	<b>784,900</b>

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Fund 143 Central Cafeteria

Statement of Proposed Operations  
For Fiscal Year Ending June 30, 2025

Account Number

Budgetary  
Basis  
2023

Est & Bgt  
Thru  
March 2024

Proposed  
2025

Excess of Estimated Revenue Over  
Under Estimated Expenditures

(59,129)

(21,247)

(68,900)

Estimated Beg Fund Bal JULY 1

311,459

252,330

231,083

Prior Year Ending

Encumbered Fund Balance

311,459

Excess/Deficit

Revenues/Expenditures

(59,129)

Adjustments

0

Prior Year Ending Fund Bal

252,330

Adjustment

0

Estimated End Fund JUNE 30

252,330

231,083

162,183

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131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For The Fiscal Year Ending JUNE 30, 2025

Account No.	Description	Budgetary Basis 2022-2023	Estimated 2023-2024	Proposed 2024-2025
-----				
Estimated/Actual Revenues				
40000	LOCAL TAXES			
40200	COUNTY LOCAL OPTION TAXES			
131-40280	MINERAL SEVERANCE TA	100	100	2,200
Total COUNTY LOCAL OPTION TAXES		100	100	2,200
Total LOCAL TAXES		100	100	2,200
-----				
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
131-44170	MISCELLANEOUS REFUND	3,082	3,082	
Total RECURRING ITEMS		3,082	3,082	
44500	NONRECURRING ITEMS			
131-44530	SALE OF EQUIPMENT			
Total NONRECURRING ITEMS				
Total OTHER LOCAL REVENUES		3,082	3,082	
-----				
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
131-46410	BRIDGE PROGRAM			40,000
131-46420	STATE AID PROGRAM			2,600,000
Total PUBLIC WORKS GRANTS				2,640,000
46800	OTHER STATE REVENUES			
131-46920	GASOLINE AND MOTOR F	1,983,802	1,983,802	2,035,918
131-46930	PETROLEUM SPECIAL TA	4,087	4,087	4,092
Total OTHER STATE REVENUES		1,987,889	1,987,889	2,040,010
Total STATE OF TENNESSEE		1,987,889	1,987,889	4,680,010
-----				
131-47401	AMERICAN RESCUE PLAN			
-----				
49000	OTHER SOURCES (NON-REVENUE)			
131-49800	TRANSFERS IN	49,386		
Total OTHER SOURCES (NON-REVENUE)		49,386		
Total Estimated Revenues		1,991,071	1,991,071	4,682,210

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131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For The Fiscal Year Ending JUNE 30, 2025

Account No.	Description	Budgetary Basis 2022-2023	Estimated 2023-2024	Proposed 2024-2025
	Estimated/Actual Revenues			
49000	OTHER SOURCES (NON-REVENUE)			
	Total Other Sources: (Non-Revenue)	49,386		
	Total Revenue & Other Sources	2,040,457	1,991,071	4,682,210

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131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For The Fiscal Year Ending JUNE 30, 2025

Account No.	Description	Budgetary Basis 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Appropriated/Actual Expenditures/Encumbrances.				
60000 HIGHWAYS				
61000 ADMINISTRATION				
131-61000-101	COUNTY OFFICIAL/ADMI	84,586	84,586	94,327
131-61000-103	ASSISTANT(S)	39,000	39,000	40,000
131-61000-119	ACCOUNTANTS/BOOKKEEP	34,000	34,000	35,000
131-61000-187	OVERTIME PAY			7,000
131-61000-189	OTHER SALARIES & WAG			6,000
131-61000-201	SOCIAL SECURITY	9,353	9,353	12,000
131-61000-210	UNEMPLOYMENT COMPENS			425
131-61000-212	EMPLOYER MEDICARE	2,187	2,187	2,500
131-61000-217	COMMUNICATION	2,447	2,447	3,500
131-61000-307	DUES AND MEMBERSHIPS	2,555	2,555	3,500
131-61000-320	EVALUATION AND TESTI			100
131-61000-322	MAINTENANCE AND REPA			3,500
131-61000-337	POSTAL CHARGES	196	196	400
131-61000-348	PRINTING, STATIONERY	336	336	600
131-61000-349	TRAVEL	1,396	1,396	3,000
131-61000-355	DRUGS AND MEDICAL SU			2,500
131-61000-413	ELECTRICITY	1,713	1,713	2,500
131-61000-415	OFFICE SUPPLIES	1,084	1,084	3,000
131-61000-435	OTHER CHARGES	1,797	1,797	2,500
131-61000-599				
Total ADMINISTRATION		180,650	180,650	222,352
62000 HIGHWAY AND BRIDGE MAINTENANCE				
131-62000-101	COUNTY OFFICIAL/ADMI			135,000
131-62000-143	EQUIPMENT OPERATORS	76,289	76,289	36,000
131-62000-147	TRUCK DRIVERS	30,401	30,401	36,000
131-62000-149	LABORERS	152,888	152,888	175,000
131-62000-187	OVERTIME PAY	2,525	2,525	30,000
131-62000-189	OTHER SALARIES & WAG	15,221	15,221	25,000
131-62000-201	SOCIAL SECURITY	16,369	16,369	32,000
131-62000-210	UNEMPLOYMENT COMPENS			1,200
131-62000-212	EMPLOYER MEDICARE	3,828	3,828	5,495
131-62000-321	ENGINEERING SERVICES			2,000
131-62000-399	OTHER CONTRACTED SER	1,038,664	1,038,664	1,200,000
131-62000-403	ASPHALT-COLD MIX	3,783	3,783	6,200
131-62000-405	ASPHALT-LIQUID			4,000
131-62000-409	CRUSHED STONE	48,622	48,622	60,000
131-62000-427	ICE			300
131-62000-433	LUBRICANTS	599	599	10,000
131-62000-440	PIPE-METAL	11,622	11,622	15,000
131-62000-443	ROAD SIGNS	1,415	1,415	6,000
131-62000-444	SALT	5,721	5,721	42,000
131-62000-446	SMALL TOOLS			1,000
131-62000-447	STRUCTURAL STEEL	987	987	2,000
131-62000-455	WOOD PRODUCTS			500
131-62000-499	OTHER SUPPLIES AND M			4,000

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131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For The Fiscal Year Ending JUNE 30, 2025

Account No.	Description	Budgetary Basis 2022-2023	Estimated 2023-2024	Proposed 2024-2025
-----				
Appropriated/Actual Expenditures/Encumbrances				
60000 HIGHWAYS				
62000 HIGHWAY AND BRIDGE MAINTENANCE				
-----				
Total HIGHWAY AND BRIDGE MAINTENANCE		1,408,934	1,408,934	1,792,695
-----				
63100 OPERATION AND MAINTENANCE OF E				
131-63100-101	COUNTY OFFICIAL/ADMI	60,361	60,361	68,000
131-63100-142	MECHANIC(S)	20,899	20,899	90,000
131-63100-149	LABORERS	58,705	58,705	64,000
131-63100-150	NIGHTWATCHMEN			7,000
131-63100-187	OVERTIME PAY	666	666	9,000
131-63100-189	OTHER SALARIES & WAG	3,550	3,550	10,500
131-63100-201	SOCIAL SECURITY	8,939	8,939	500
131-63100-210	UNEMPLOYMENT COMPENS			2,500
131-63100-212	EMPLOYER MEDICARE	2,091	2,091	200
131-63100-329	LAUNDRY SERVICE			8,000
131-63100-336	MAINTENANCE AND REPA	3,851	3,851	2,500
131-63100-399	OTHER CONTRACTED SER			110,000
131-63100-412	DIESEL FUEL	59,692	59,692	50,000
131-63100-418	EQUIPMENT AND MACHIN	33,152	33,152	3,000
131-63100-424	GARAGE SUPPLIES	2,030	2,030	54,000
131-63100-425	GASOLINE	23,932	23,932	10,000
131-63100-433	LUBRICANTS	7,591	7,591	500
131-63100-442	PROPANE GAS			500
131-63100-446	SMALL TOOLS			25,000
131-63100-450	TIRES AND TUBES	10,306	10,306	800
131-63100-454	WATER AND SEWER			32,000
131-63100-499	OTHER SUPPLIES AND M	28,892	28,892	1,500
131-63100-599	OTHER CHARGES	1,430	1,430	
Total OPERATION AND MAINTENANCE OF E		326,087	326,087	549,500
-----				
63400 QUARRY OPERATIONS				
131-63400-307	COMMUNICATION	2,055	2,055	5,000
131-63400-330	OPERATING LEASE PAYM	4,800	4,800	4,000
131-63400-415	ELECTRICITY	2,785	2,785	
Total QUARRY OPERATIONS		9,640	9,640	13,800
-----				
65000 OTHER CHARGES				
131-65000-316	CONTRIBUTIONS			2,500
131-65000-506	LIABILITY INSURANCE	33,382	33,382	38,000
131-65000-508	PREMIUMS ON CORPORAT			500
131-65000-510	TRUSTEE'S COMMISSION	19,940	19,940	25,000
131-65000-513	WORKMAN'S COMPENSATI	50,383	50,383	60,000

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131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For The Fiscal Year Ending JUNE 30, 2025

Account No.	Description	Budgetary Basis 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Appropriated/Actual Expenditures/Encumbrances				
60000	HIGHWAYS			
65000	OTHER CHARGES			
Total OTHER CHARGES		103,705	103,705	126,000
66000	EMPLOYEE BENEFITS			
131-66000-204	STATE RETIREMENT	33,428	33,428	47,000
131-66000-205	EMPLOYEE AND DEPENDE	22,209	22,209	25,000
131-66000-207	MEDICAL INSURANCE	16,294	16,294	37,830
131-66000-210	UNEMPLOYMENT COMPENS	3,624	3,624	8,000
Total EMPLOYEE BENEFITS		75,555	75,555	117,830
68000	CAPITAL OUTLAY			
131-68000-705	BRIDGE CONSTRUCTION			40,000
131-68000-708	COMMUNICATION EQUIPM			2,000
131-68000-711	FURNITURE AND FIXTUR			800
131-68000-714	HIGHWAY EQUIPMENT	119,025	119,025	175,000
131-68000-718	MOTOR VEHICLES			300,000
131-68000-719	OFFICE EQUIPMENT			2,000
131-68000-726	STATE AID PROJECTS			1,500,000
Total CAPITAL OUTLAY		119,025	119,025	2,019,800
Total HIGHWAYS		2,223,596	2,223,596	4,841,977
Total Expenditures		2,223,596	2,223,596	4,841,977
Total Other Uses				
Total Expend/Encumb & Other Uses		2,223,596	2,223,596	4,841,977

131 HIGHWAY/PUBLIC WORKS  
 Statement Of Proposed Operations  
 For The Fiscal Year Ending JUNE 30, 2025

Account No.	Description	Budgetary Basis 2022-2023	Estimated 2023-2024	Proposed 2024-2025
-----				
Appropriated/Actual Expenditures/Encumbrances:				
60000	HIGHWAYS			
68000	CAPITAL OUTLAY			
-----				
Excess Of Estimated Revenue And Other Sources Over (Under) Estimated Expenditures And Other Uses		183,139-	232,525-	159,767-
Estimated Beg Fund Bal JULY 01		2,730,252	2,547,113	2,314,588
-----				
Undesignated Fund Bal	2,730,252			
Reserves	0			
Designated Fund Bal	0			
-----				
Beginning Fund Bal	2,730,252			
-----				
Excess (Diff) in Rev/Exp	183,139-			
Unadjust Fund Bal	2,547,113			
Adjustment	0			
-----				
Total Ending Fund Bal	2,547,113			
Adjustment		0		
Estimated End Fund Bal JUNE 30		2,547,113	2,314,588	2,154,821
=====				

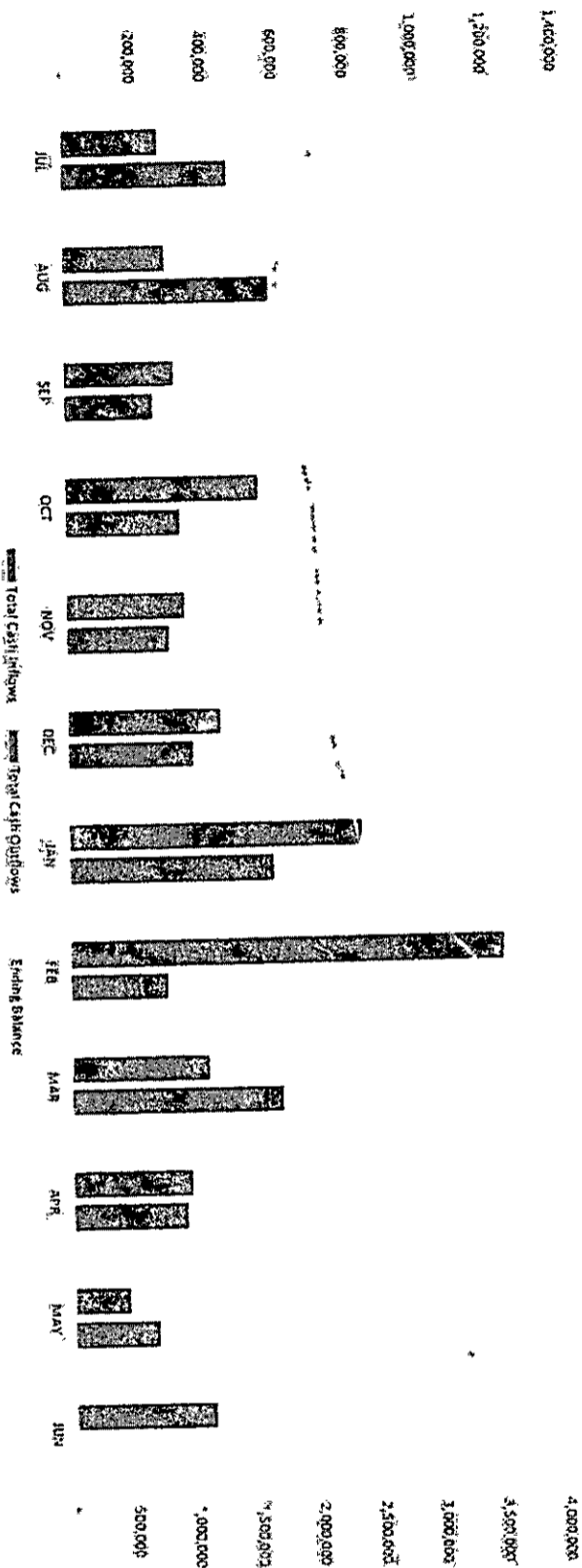
Cash Flow Forecast Schedule  
 General Fund 101  
 FY 2024/2025

Van Buren County

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 280,637	\$ 295,783	\$ 317,874	\$ 569,431	\$ 341,289	\$ 437,488	\$ 831,710	\$ 1,234,184	\$ 394,663	\$ 343,667	\$ 160,000	\$ 400,000	\$ 5,586,726
Loan Proceeds	280,637	295,783	317,874	569,431	341,289	437,488	831,710	1,234,184	394,663	343,667	160,000	400,000	5,586,726
Total Cash Inflows	2,309,374	2,015,987	1,725,324	1,786,222	2,005,348	2,051,062	2,126,795	2,377,259	3,124,707	3,124,707	3,139,308	3,055,308	3,055,308
Begin Cash Bal	2,490,011	2,311,770	2,043,198	2,335,653	2,346,637	2,488,550	2,958,505	3,611,443	3,724,473	3,468,374	3,299,308	3,455,308	3,455,308
Available Cash	\$ 4,74,024	\$ 586,446	\$ 256,976	\$ 330,305	\$ 295,575	\$ 361,755	\$ 581,246	\$ 281,633	\$ 599,767	\$ 329,066	\$ 244,000	\$ 479,423	4,340,792
Cash Payments													
Debt Service													
Transfers Out													
Total Cash Outflows	474,024	586,446	256,976	330,305	295,575	361,755	581,246	281,633	599,767	329,066	244,000	479,423	4,340,792
Ending Balance	2,015,987	1,725,324	1,786,222	2,005,348	2,051,062	2,126,795	2,377,259	3,329,810	3,124,707	3,139,308	3,055,308	3,455,308	3,455,308
Cash Inflows - Outflows	\$ (193,387)	\$ (290,663)	\$ 60,898	\$ 219,126	\$ 45,714	\$ 75,733	\$ 250,464	\$ 952,551	\$ (205,103)	\$ 14,601	\$ (84,000)	\$ 400,000	\$ 1,245,934

\*\* This schedule is only required for certain funds, please refer to the information Tab to see if this schedule is required for your local government.

Cash Flow Forecast



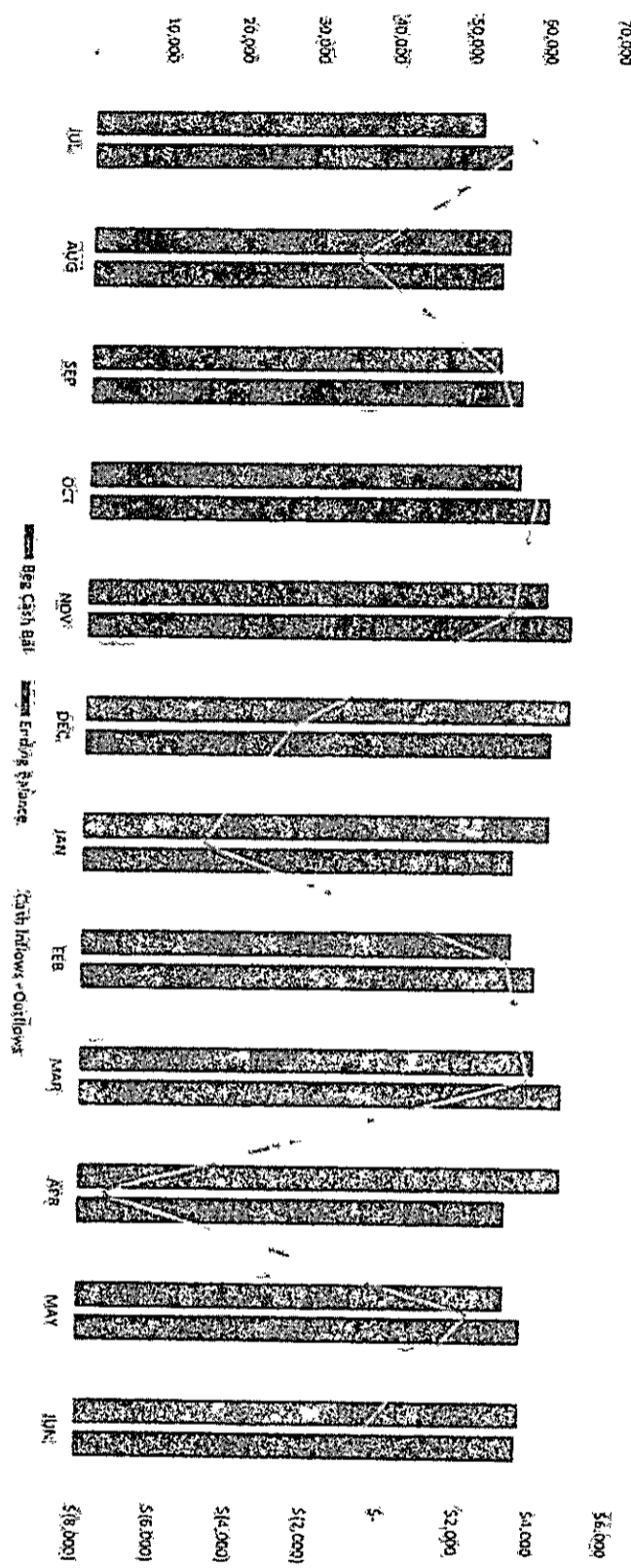
Cash Flow Forecast Schedule  
 Courthouse and Jail Maintenance  
 FY 2024/2025  
 Van Buren County

80

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 6,560	\$ 6,468	\$ 6,387	\$ 7,222	\$ 7,003	\$ 5,219	\$ 3,749	\$ 7,169	\$ 7,192	\$ 4,850	\$ 6,240	\$ 5,605	\$ 73,663
Total Cash Inflows	6,560	6,468	6,387	7,222	7,003	5,219	3,749	7,169	7,192	4,850	6,240	5,605	73,663
Beg Cash Bal	\$1,508	\$5,109	\$4,149	\$6,999	\$6,835	\$4,077	\$1,553	\$6,736	\$9,944	\$3,767	\$6,345	\$8,625	
Cash Payments	\$8,068	\$1,577	\$6,536	\$4,221	\$7,838	\$9,296	\$5,302	\$3,905	\$7,136	\$8,617	\$2,585	\$4,230	
Debt Service	2,959	7,428	3,537	3,386	3,761	7,743	8,566	3,961	3,369	12,272	3,980	6,000	66,941
Transfer Out	2,959	7,428	3,537	3,386	3,761	7,743	8,566	3,961	3,369	12,272	3,980	6,000	66,941
Total Cash Outflows	55,109	54,149	56,999	60,835	64,077	61,553	56,736	59,944	63,767	56,345	58,625	58,230	66,941
Ending Balance	\$ 3,601	\$ (960)	\$ 2,850	\$ 3,836	\$ 3,242	\$ (2,524)	\$ (4,817)	\$ 3,208	\$ 3,823	\$ (7,422)	\$ 2,280	\$ (395)	\$ 6,722
Cash Inflows - Outflows													

\* This schedule is only required for certain funds. Please refer to the Information Tab to see if this schedule is required for your local government.

Cash Flow Forecast



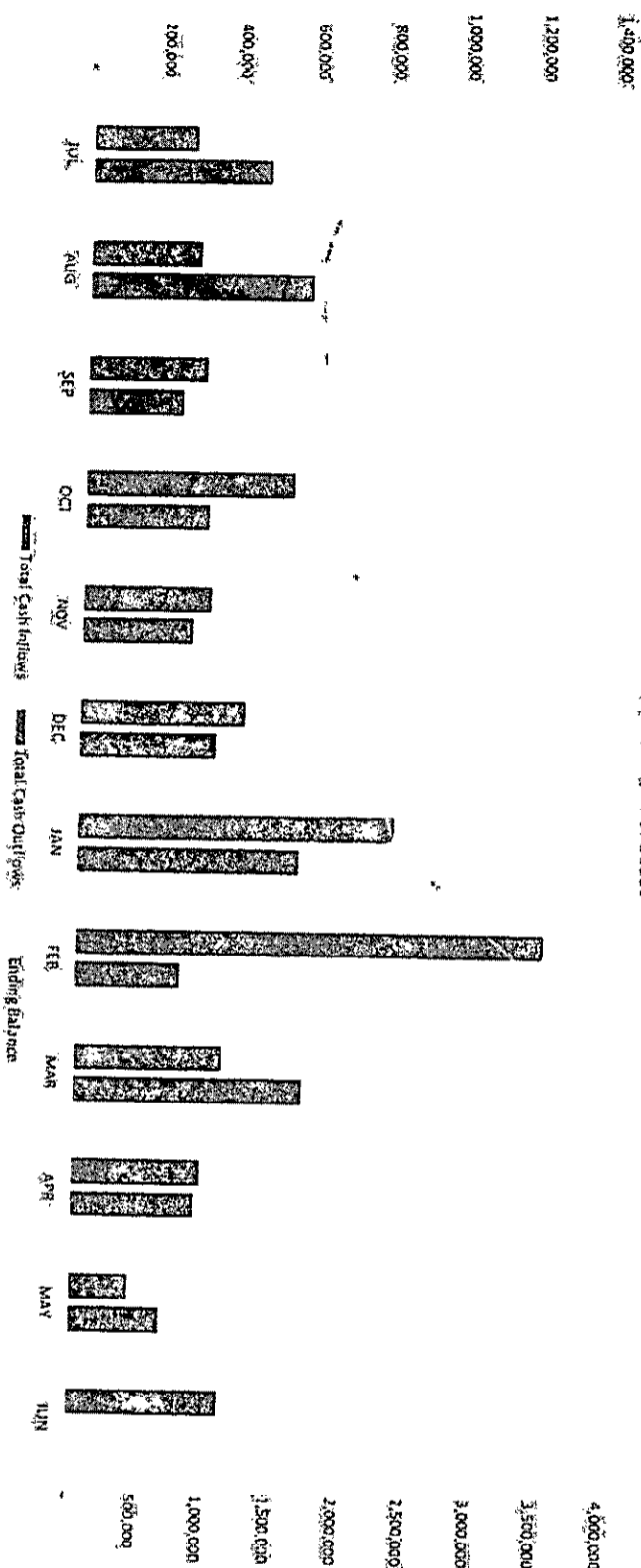
Cash Flow Forecast Schedule \*\*  
 Solid Waste 116  
 FY 2024

Van Buren County

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 31,158	\$ 27,498	\$ 53,050	\$ 30,012	\$ 26,517	\$ 29,384	\$ 54,658	\$ 77,917	\$ 55,307	\$ 43,626	\$ 35,036	\$ 36,571	\$ 509,734
Total Cash Inflows	31,158	27,498	53,050	30,012	26,517	29,384	54,658	77,917	55,307	43,626	35,036	36,571	509,734
Begin Cash Bal	166,028	169,707	168,989	186,291	186,761	181,263	171,812	200,834	254,703	285,752	278,519	285,950	500,734
Available Cash	197,186	197,205	222,039	216,303	213,278	210,647	226,470	278,751	310,009	329,378	313,555	322,521	1,010,468
Cash Payments	\$ 27,479	\$ 28,216	\$ 35,748	\$ 29,542	\$ 32,015	\$ 38,835	\$ 25,636	\$ 24,048	\$ 24,257	\$ 50,859	\$ 27,605	\$ 41,173	385,413
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	27,479	28,216	35,748	29,542	32,015	38,835	25,636	24,048	24,257	50,859	27,605	41,173	385,413
Ending Balance	169,707	168,989	186,291	186,761	181,263	171,812	200,834	254,703	285,752	278,519	285,950	281,348	385,413
Cash Inflows - Outflows:	\$ 3,679	\$ (718)	\$ 17,302	\$ 470	\$ (5,498)	\$ (9,511)	\$ 29,022	\$ 53,869	\$ 31,049	\$ (7,233)	\$ 7,431	\$ (4,602)	\$ 115,320

\*\* This schedule is only required for certain funds. Please refer to the Information Tab to see if this schedule is required for your local government.

Cash Flow Forecast



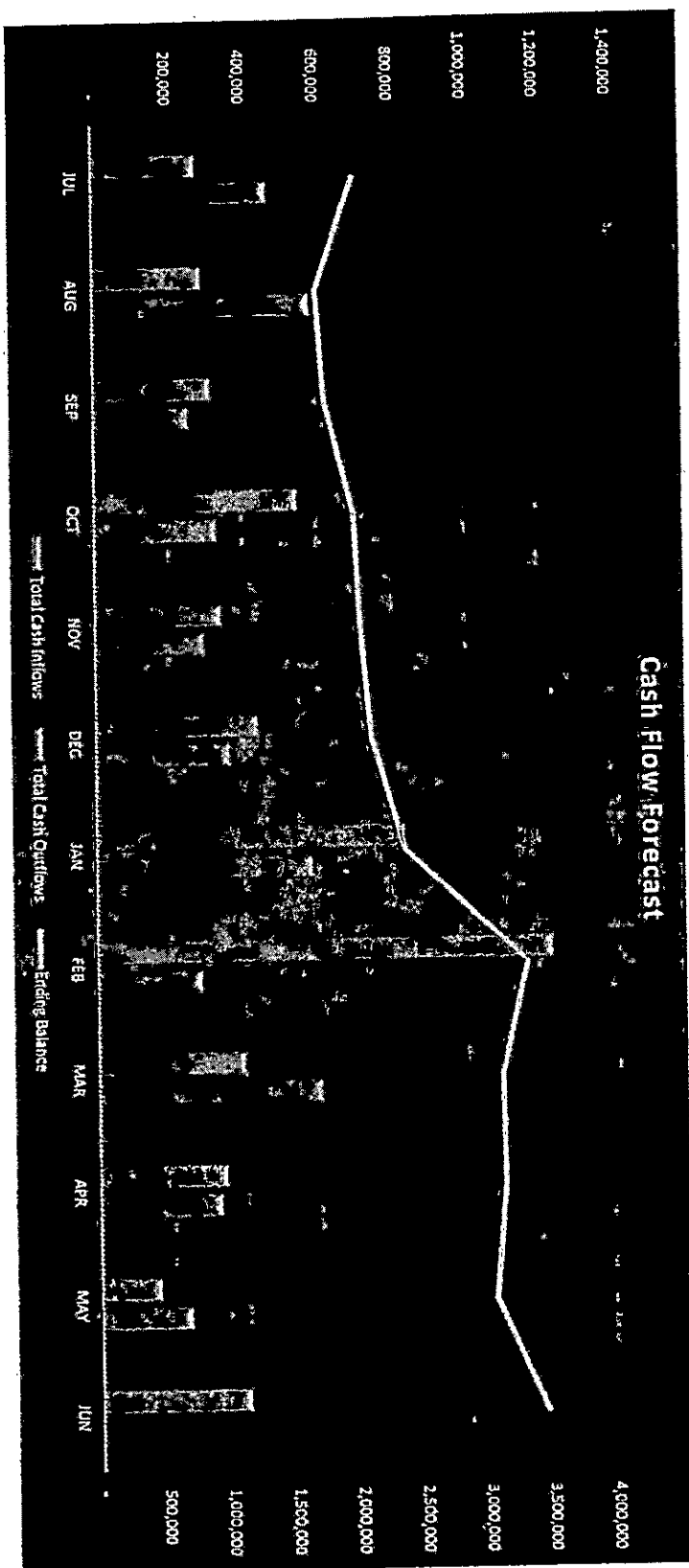


Cash Flow Forecast Schedule #4  
 Ambulance Service 118  
 FY 2024/2025

Van Buren County

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 7,266	\$ 28,155	\$ 44,109	\$ 135,764	\$ 79,585	\$ 90,288	\$ 157,540	\$ 192,716	\$ 73,751	\$ 16,489	\$ 27,340	\$ 84,000	\$ 937,093
Total Cash Inflows	7,266	28,155	44,109	135,764	79,585	90,288	157,540	192,716	73,751	16,489	27,340	84,000	937,093
Reg Cash Bal	332,814	280,797	249,587	229,926	279,711	292,184	292,099	373,092	491,887	497,573	444,083	417,829	417,829
Available Cash	340,080	308,952	293,786	365,690	359,296	382,472	450,539	565,808	568,638	514,061	471,423	501,829	501,829
Cash Payments	\$ 59,283	\$ 59,365	\$ 63,860	\$ 85,979	\$ 67,112	\$ 89,473	\$ 77,447	\$ 70,921	\$ 71,065	\$ 69,978	\$ 53,594	\$ 101,295	
Debt Service													
Transfers Out	59,283	59,365	63,860	85,979	67,112	89,473	77,447	70,921	71,065	69,978	53,594	101,295	869,373
Total Cash Outflows	280,797	249,587	229,926	279,711	292,184	292,099	373,092	491,887	497,573	444,083	417,829	400,534	
Ending Balance	\$ (52,017)	\$ (31,210)	\$ (19,661)	\$ 49,785	\$ 12,473	\$ 815	\$ 80,093	\$ 121,795	\$ 2,686	\$ (53,490)	\$ (26,254)	\$ (17,295)	\$ 67,720
Cash Inflows - Outflows													

\* This schedule is only required for certain funds. Please refer to the Information Tab to see if this schedule is required for your local government.



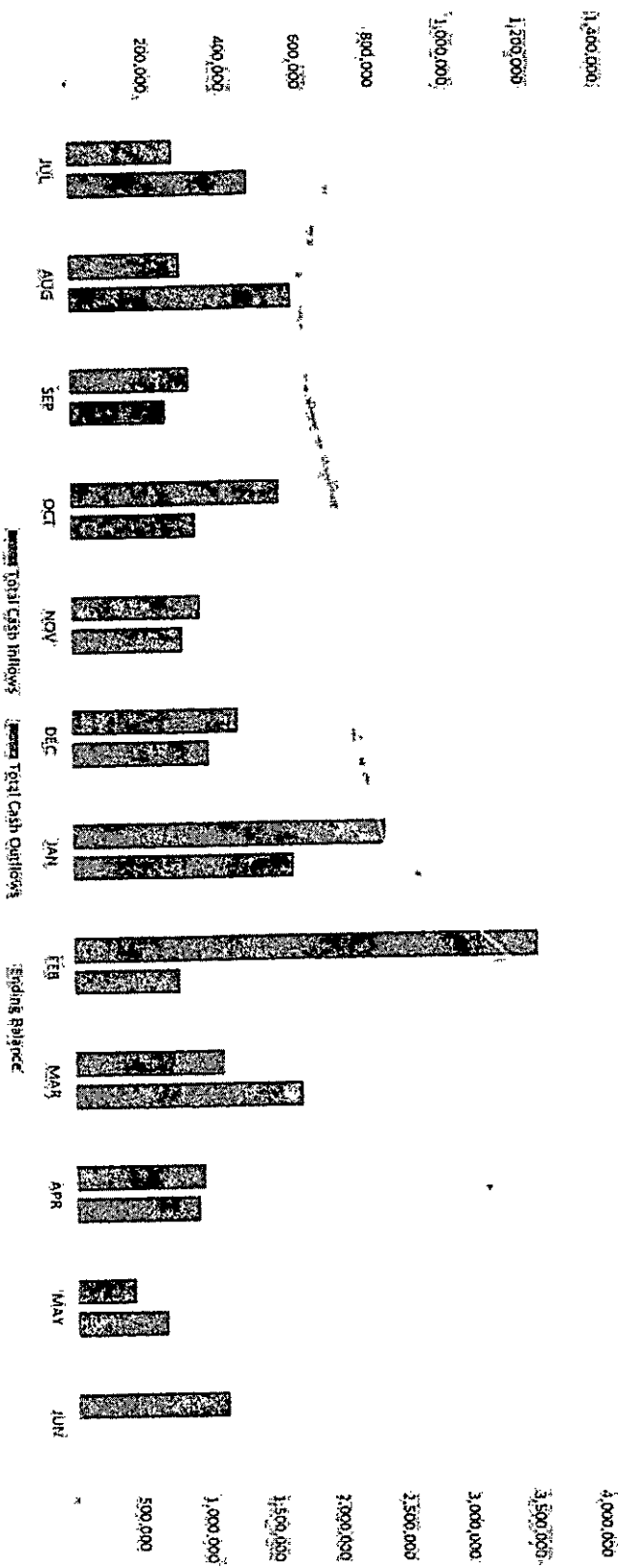
Cash Flow Forecast Schedule \*\*  
 Local Purpose Tax 120  
 FY 2024

Van Buren County

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 822	\$ 792	\$ 2,713	\$ 23,850	\$ 21,866	\$ 20,857	\$ 40,670	\$ 53,952	\$ 12,413	\$ 5,952	\$ 2,282	\$ 158	\$ 189,327
Total Cash Inflows	822	792	2,713	23,850	21,866	20,857	40,670	53,952	12,413	5,952	2,282	158	189,327
Beg Cash Bal	24,072	24,879	15,408	18,068	11,443	51,250	71,691	111,548	153,725	164,945	170,778	173,060	162,765
Available Cash	24,894	25,671	18,121	41,918	66,309	72,102	112,361	165,500	166,138	170,897	173,060	162,923	50,476
Cash Payments	15	\$ 10,263	\$ 53	\$ 475	\$ 15,059	\$ 416	\$ 813	\$ 11,774	\$ 1,193	\$ 119	\$ 10,295	\$ -	\$ 50,476
Total Cash Outflows	15	10,263	53	475	15,059	416	813	11,774	1,193	119	10,295	-	50,476
Ending Balance	24,879	15,408	18,068	41,443	51,250	71,691	111,548	153,725	164,945	170,778	162,765	162,923	162,923
Cash Inflows - Outflows	\$ 807	\$ (9,471)	\$ 2,660	\$ 23,375	\$ 9,807	\$ 20,441	\$ 39,857	\$ 42,178	\$ 11,220	\$ 5,833	\$ (8,013)	\$ 158	\$ 138,851

\*\* This schedule is only required for certain funds. Please refer to the Information Tab to see if this schedule is required for your local government.

Cash Flow Forecast



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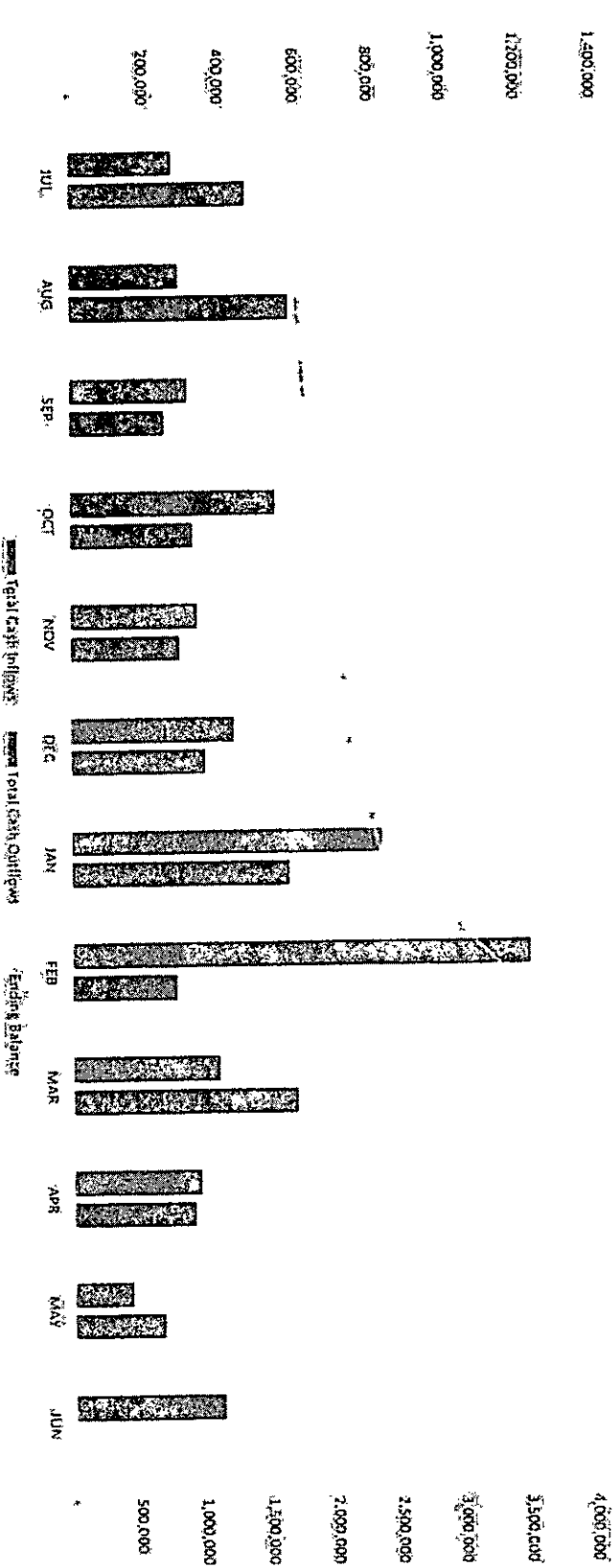
Cash Flow Forecast Schedule  
 Local Purpose Tax 122  
 FY 2024

Van Buren County

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 2,031	\$ 3,105	\$ 820	\$ 1,506	\$ 2,261	\$ 1,771	\$ 715	\$ 202	\$ 1,216	\$ 3,607	\$ 3,607	\$ 102	\$ 20,942
Total Cash Inflows	2,031	3,105	820	1,506	2,261	1,771	715	202	1,216	3,607	3,607	102	20,942
Beg Cash Bal	73,701	75,712	78,786	79,598	79,589	81,827	83,596	84,303	84,504	85,707	89,278	91,959	
Available Cash	75,732	78,817	79,605	81,104	81,850	83,598	84,310	84,506	85,720	89,314	92,885	92,061	2,583
Cash Payments	20	31	7	1,515	23	3	7	2	12	36	926	1	
Total Cash Outflows	20	31	7	1,515	23	3	7	2	12	36	926	1	2,583
Ending Balance	75,712	78,786	79,598	79,589	81,827	83,596	84,303	84,504	85,707	89,278	91,959	92,060	
Cash Inflows - Outflows	\$ 2,011	\$ 3,074	\$ 813	\$ (9)	\$ 2,238	\$ 1,768	\$ 708	\$ 200	\$ 1,204	\$ 3,571	\$ 2,681	\$ 101	\$ 18,359

\*\* This schedule is only required for certain funds. Please refer to the Information Tab to see if this schedule is required for your local government.

Cash Flow Forecast



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Cash Flow Forecast Schedule \*\*  
 Debt Service 151  
 FY 2024

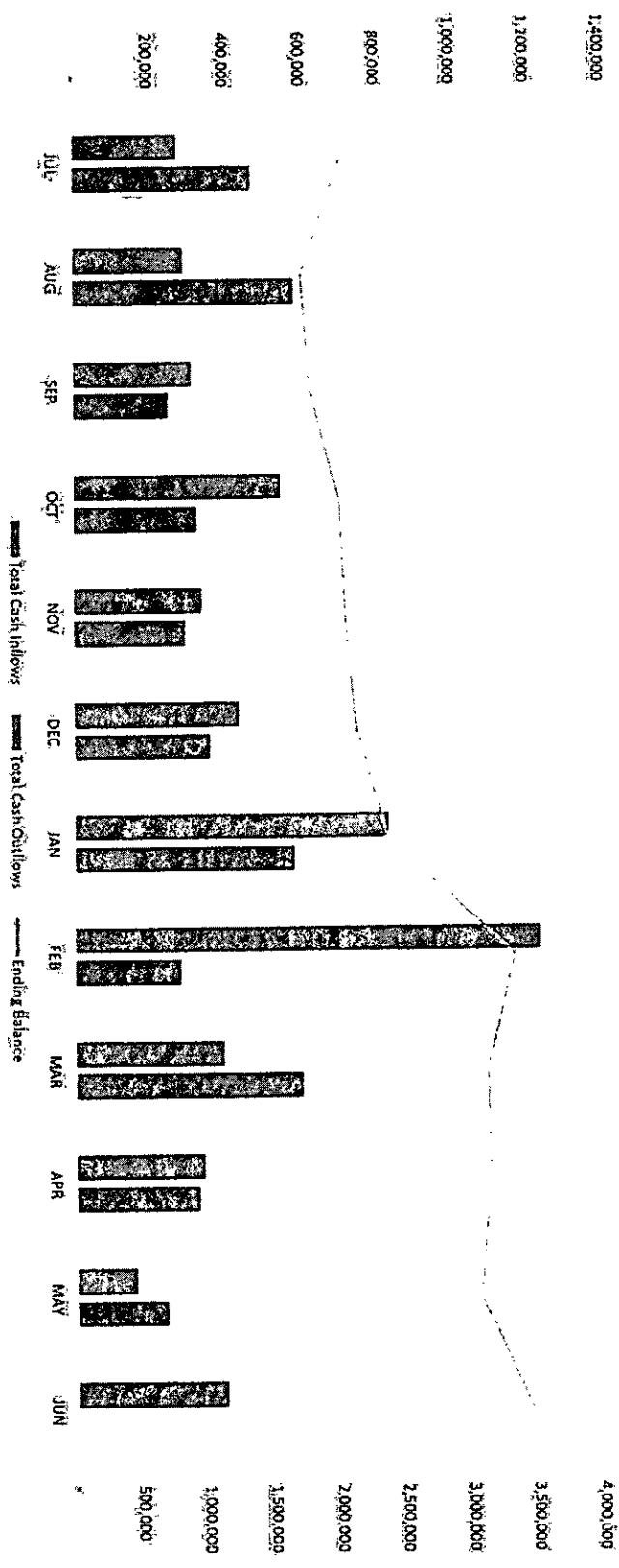
Van Buren County

85

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 21,530	\$ 23,669	\$ 26,080	\$ 30,062	\$ 33,926	\$ 36,058	\$ 47,587	\$ 29,738	\$ 64,467	\$ 21,088	\$ 17,455	\$ 24,250	\$ 375,910
Total Cash Inflows	21,530	23,669	26,080	30,062	33,926	36,058	47,587	29,738	64,467	21,088	17,455	24,250	375,910
Beg Cash Bal	413,764	435,075	458,505	484,910	513,942	476,238	511,822	511,822	587,854	651,609	672,454	689,723	
Available Cash	435,294	458,744	484,585	514,372	547,868	512,296	559,409	588,448	652,322	672,697	689,909	713,973	
Cash Payments	\$ 219	\$ 239	\$ 275	\$ 430	\$ 71,630	\$ 474	\$ 699	\$ 594	\$ 712	\$ 243	\$ 187	\$ 306,226	\$ 381,928
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	219	239	275	430	71,630	474	699	594	712	243	187	306,226	381,928
Ending Balance	435,075	458,505	484,910	513,942	476,238	511,822	511,822	587,854	651,609	672,454	689,723	713,973	381,928
Cash Inflows - Outflows	\$ 21,311	\$ 23,430	\$ 25,805	\$ 29,632	\$ (37,704)	\$ (35,584)	\$ (6,988)	\$ (29,144)	\$ (63,755)	\$ 20,844	\$ 17,269	\$ (281,970)	\$ (617)

\*\* This schedule is only required for certain funds. Please refer to the Information Tab to see if this schedule is required for your local government.

Cash Flow Forecast



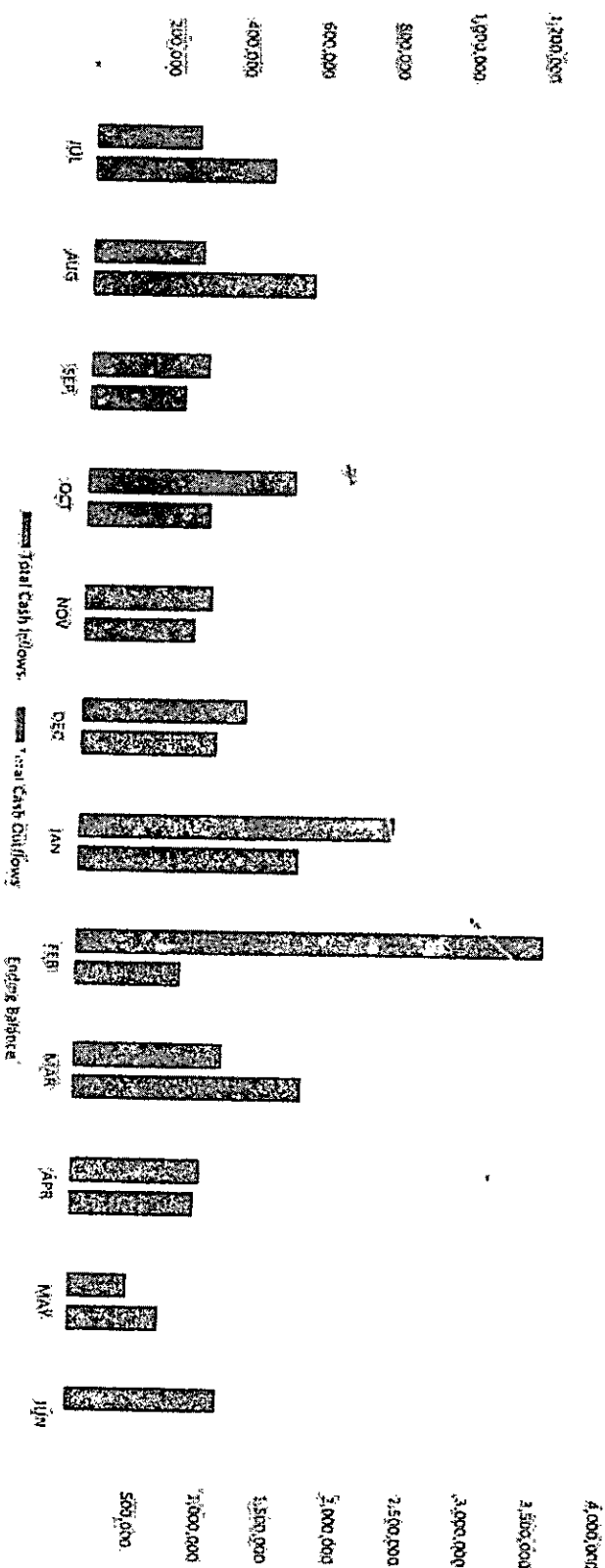
Cash Flow Forecast Schedule  
 Capital Projects 171  
 FY 2024/2025

Van Buren County

Fund Name	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.	JAN.	FEB.	MAR.	APR.	MAY.	JUN.	TOTAL
Cash Receipts	\$ -	\$ 680	\$ 11,933	\$ 2,012	\$ -	\$ 1,250	\$ 637	\$ 598	\$ 640	\$ 620	\$ 600	\$ 700	\$ 19,670
Total Cash Inflows	-	680	11,933	2,012	-	1,250	637	598	640	620	600	700	19,670
Beg Cash Bal	326,033	316,033	316,713	317,365	298,704	298,704	299,954	300,591	301,189	301,829	302,449	303,019	19,670
Available Cash	326,033	316,713	328,646	319,377	298,704	299,954	300,591	301,189	301,829	302,449	303,019	303,719	
Cash Payments	\$ 10,000	\$ -	\$ 11,281	\$ 20,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,954
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	10,000	-	11,281	20,673	-	-	-	-	-	-	-	-	41,954
Ending Balance	316,033	316,713	317,365	298,704	298,704	299,954	300,591	301,189	301,829	302,449	303,019	303,719	41,954
Cash Inflows - Outflows	\$ (10,000)	\$ 680	\$ 652	\$ (18,661)	\$ -	\$ 1,250	\$ 637	\$ 598	\$ 640	\$ 620	\$ 600	\$ 700	\$ (22,284)

\*\*\* This schedule is only required for certain funds. Please refer to the Information Tab to see if this schedule is required for your local government.

Cash Flow Forecast



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Note: Enter information in the unshaded cells.

Schedule of Outstanding Debt and Budgeted Debt Service  
Fiscal Year 2024/2025

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Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Principal Outstanding at June 30	Budgeted Annual Debt Service		Detailed Budget Page Number
						Principal	Interest	
General	Bonds	JAMES RAYMOND BOND	\$ 7,000,000	\$ -	\$ -	\$ 240,000	\$ 138,928	\$ 378,928
	Loan Agreements							
	Notes							
	Leases							
Total			\$ 7,000,000	\$ -	\$ -	\$ 240,000	\$ 138,928	\$ 378,928
Sanitation	Bonds							
	Loan Agreements							
	Notes							
	Leases							
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer	Bonds							
	Loan Agreements							
	Notes							
	Leases							
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Outstanding Debt			\$ 7,000,000	\$ -	\$ 5,855,000	\$ 240,000	\$ 138,928	\$ 378,928

Budget Summary  
FY2024/2025

Van Buren County

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All Funds	Estimated Beginning Cash on July 1	Revenues		Transfers-In	Total	Expenditures (exclude depreciation for enterprise funds)		Transfers-Out	Total	Increase or Decrease in Net Position	Estimated Ending Net Position June 30	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Debt Proceeds	Transfers-In			Expenditures	Transfers-Out						
General Fund	\$ 2,827,135	\$ 5,216,204	\$ -	\$ -	\$ 5,216,204	\$ 5,106,266	\$ -	\$ 5,106,266	\$ -	\$ -109,938	\$ 2,937,073	\$ 2,937,073	57.52%
Highway Fund	2,271,007	4,682,210	-	-	4,682,210	4,841,977	-	4,841,977	-	(159,767)	2,111,210	2,111,210	43.60%
Debt Service Fund	372,524	406,969	-	-	406,969	384,928	-	384,928	-	22,041	394,565	394,565	102.50%
Drug Fund	88,352	13,989	-	-	13,989	1,150	-	1,150	-	(12,839)	101,191	101,191	8799.22%
General Purpose School Fund	3,073,917	11,114,306	-	-	11,114,306	11,629,280	-	11,629,280	-	(514,974)	2,558,943	2,558,943	22.00%
Calfecha Fund	231,083	716,000	-	-	716,000	784,900	-	784,900	-	(68,900)	162,183	162,183	127.19%
Courthouse/Jail Maintenance	48,873	78,000	-	-	78,000	55,771	-	55,771	-	22,229	71,102	71,102	127.19%
Solid Waste	239,371	542,383	-	-	542,383	520,239	-	520,239	-	22,144	261,515	261,515	10.49%
Ambulance	362,285	963,619	-	-	963,619	943,772	-	943,772	-	19,847	382,132	382,132	40.49%
Local Purpose	35,091	192,500	-	-	192,500	185,293	-	185,293	-	7,207	42,298	42,298	22.83%
Capital Projects	302,453	620	-	-	620	260,000	-	260,000	-	(259,380)	49,073	49,073	16.57%
<b>Totals</b>	<b>\$ 22,921,083</b>	<b>\$ 23,926,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,926,800</b>	<b>\$ 24,713,576</b>	<b>\$ -</b>	<b>\$ 24,713,576</b>	<b>\$ -</b>	<b>\$ (786,776)</b>	<b>\$ 9,065,315</b>	<b>\$ 9,065,315</b>	
<b>Enterprise Funds</b>	<b>Estimated Beginning Net Position on July 1</b>	<b>Revenues</b>	<b>Transfers-In</b>	<b>Total</b>	<b>Expenditures (exclude capital projects and debt principal payments)</b>	<b>Transfers-Out</b>	<b>Total</b>	<b>Increase or Decrease in Net Position</b>	<b>Estimated Ending Net Position June 30</b>				
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Governmental Funds</b>	<b>Estimated Beginning Fund Balance on July 1</b>												
General Fund	\$ 2,829,021												
Highway Fund	2,154,821												
Debt Service Fund	404,565												
Courthouse/Jail Maintenance	74,544												
Solid Waste	273,629												
Ambulance	400,558												
Local Purpose	42,298												
Capital Projects	321,554												
Drug Fund	101,021												
General Purpose School Fund	3,219,072												
<b>Totals</b>	<b>\$ 9,821,083</b>												

Note: There are hidden rows for each section of this schedule that can be unhidden for governments with additional funds.

\* Expenditures: Total should not include depreciation cost since it is a non cash expense, but should include principal payments.

\*\* Expenditures: Total should not include costs for capitalizable projects and equipment or principal payments on bonds and notes. Estimated ending net position is only estimating the operating budget.

**Estimator Tool | Local Option Sales Tax Revenue**  
Budget Year 2025

**Step 1) Enter monthly local option sales tax receipts for current budget year.** For months without data, estimate sales tax receipts.  
*Enter monthly local option sales tax revenue in yellow tinted cells. Use estimates for months without data.*

Current Budget Year 2024	
July	\$ 19,007
August	27,308
September	22,701
October	16,353
November	20,339
December	21,439
January	18,577
February	15,912
March	8,194
April	13,272
May	17,949
June	18,073
<b>Total :</b>	<b>\$ 219,124</b>

**Step 2) Enter annual local option sales tax revenue from prior audits.**

*Enter annual local option sales tax revenue in yellow tinted cells. Revenue amounts found in prior audits.*

Annual Audited Amounts	
2023	\$ 219,125
2022	189,247
2021	162,367
2020	109,855
2019	89,682
2018	93,582

**Step 3) View only, NO USER ENTRY:** View year over year growth rates.

*Data in the following table has been populated based on user entry in Step 1 and Step 2*

	2018	2019	2020	2021	2022	2023	2024	Partially Estimated
Local Option Sales Tax	93,582	89,682	109,855	162,367	189,247	219,125	219,124	
Year over Year Growth	N/A	-4.2%	22.5%	47.8%	16.6%	15.8%	0.0%	

6 Year Growth Rate (Average Year over Year 2018 - 2024)	16.4%
5 Year Growth Rate (Average Year over Year 2019 - 2024)	20.5%
4 Year Growth Rate (Average Year over Year 2020 - 2024)	20.0%
3 Year Growth Rate (Average Year over Year 2021 - 2024)	10.8%
2 Year Growth Rate (Average Year over Year 2022 - 2024)	7.9%

**Step 4) Select anticipated upcoming budget year local option sales tax growth rate.**

*Growth rates illustrated in Step 3 can be used as a visual aid in selecting an anticipated growth rate. Type an estimated growth rate in the yellow tinted box below.*

Type growth rate in yellow tinted box →

Type Rate Below
6.8%

Forecasted Sales Tax Revenue	
Partially Estimated 2024	\$ 219,124
User Entered Growth Rate	6.8%

<b>Forecasted Sales Tax Revenue for Budget Year 2025</b>	<b>\$ 234,024</b>
--	-------------------

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Property Tax Estimator for one fund

For Use By Municipalities

\*Enter value  
\*\*Blue high

Total Assessed Value  
Adopted Tax Rate  
Historical Collection Rate

Tax Levy  
Estimated Collections

---

Property Tax Estimator for multiple funds For Use By Counties

Total Assessed Value	\$	182,724,199.00
Adopted Tax Rate Total		2.400
General Fund		1.585
Local Purpose		0.100
Ambulance		0.275
School Fund		0.335
General Debt Service		0.105
Does total of funds equal total tax rate?		2.40
Historical Collection Rate		92.00%
Total Tax Levy:	\$	4,385,380.78
General Fund		2,896,178.55
Local Purpose		182,724.20
Ambulance		502,491.55
School Fund		612,126.07
General Debt Service		191,860.41
Total Estimated Collections	\$	4,034,550.31
General Fund		2,664,484.27
Local Purpose		168,106.26
Ambulance		462,292.22
School Fund		563,155.98
General Debt Service		176,511.58

# Van Buren County Penny Calculation

2024-2025

Total Assessment: \$177,697,708  
 Land Appraisal: 260,350,900  
 Improvement Appraisal: 400,080,000  
 Total Real Property Appraisal: 660,410,900  
 Tax Rate: \$ 2.40

Calculation of the penny value:

Real Property Assessment	177,163,730	Ratio @ 0.7778
Personal Property Assessment	3,534,038	
Public Utility	8,028,431	

Total Assessment: 182,724,199  
 Value of a Penny: .0001  
 Variance Rate: 18,272  
 Value of a Penny: 16,811  
 Net Penny Value: 16,811  
 Total Property Tax: \$4,034,550


	Current Rate		- Utility tax	
	Tax Rate	Total Property Tax	Tax Rate	Total Utility Tax
General Fund	\$ 1.585	\$ 2,864,484	\$ -	\$ -
Ambulance Service	\$ 0.275	\$ 462,292	\$ -	\$ -
General Debt	\$ 0.105	\$ 176,512	\$ -	\$ -
Local Purpose	\$ 0.10	\$ 168,106	\$ -	\$ -
Solid Waste	\$ 0.335	\$ 567,156	\$ -	\$ -
General Purpose Schools	\$ 2.400	\$ 4,034,550	\$ -	\$ -
				\$ 2,664,484
				\$ 462,292
				\$ 176,512
				\$ 168,106
				\$ 567,156
				\$ 4,034,550

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**New Business: Approve/Disapprove:**

**Move \$5,000.00 from 39000 to 112-51800-335, Maint. & Repair Building**

Tabitha Denney made a motion, seconded by Michael Woodlee to move \$5,000.00 from 39000 to 112-51800-335, Maint. & Repair Building.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

**Make Piney Convenience Center a County Road**

Michael Woodlee made a motion, seconded by Tabitha Denney to make Piney Convenience Center a County Road. All agreed by voice vote. Motion passed.

**Approval of Public Notary for Leslie L. Senk**

Cale Crain made a motion, seconded by Dusty Madewell to approve Public Notary for Leslie L. Senk. All approved by voice vote. Motion passed.

**Budget Amendments for Sheriff's Office**

Sheriff Michael Brock had several things for approval by the Full Commission. Sheriff Brock requested a budget amendment to Fund 101 in the amount of \$7,100.00 for Social Security and Gasoline. Terry Hodges made a motion, seconded by Michael Woodlee to approve budget amendment as presented.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**

**Van Buren Co. Executive                      General Fund**  
**2023-2024                      BUDGET AMENDMENT 1 Fund 101**

Function	Obj.	Description	Explanation	Debit	Credit
54110	201	Social Security			\$ 1,700.00
54110	212	Employer Medicare			\$ 400.00
54110	425	Gasoline			\$ 4,000.00
54210	201	Social Security			\$ 800.00
54210	212	Employer Medicare			\$ 200.00
39000		Fund Balance		\$ 7,100.00	
			<b>Total</b>	<b>\$ 7,100.00</b>	<b>\$ 7,100.00</b>

**Budget Amendments for reimbursement from the Drug Task Force for overtime pay in the Sheriff's Department.**

Michael Woodlee made a motion, seconded by Tabitha Denney to approve budget amendments as presented.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Budget Amendments as following:**

**Van Buren Co. Executive General Fund**  
**2023-2024 BUDGET AMENDMENT 1 Fund 101**

Function	Obj.	Description	Explanation	Debit	Credit
54110	187	Overtime			\$ 148.50
54110	187	Overtime			\$ 81.00
44170		Miscellaneous Refund		\$ 229.50	
			<b>Total</b>	\$ 229.50	\$ 229.50

Van Buren County Trustee  
Miscellaneous Receipt

User: Beth Simmons  
Date/Time: 5/1/2024 7:52 AM

Date: 04/30/2024  
Initials: BS  
Drawer 2 Beth's Cash Drawer  
Group: Trustee  
Receipt Number: 819  
Transaction Total: 148.50  
Trans. Total Tendered: 148.50  
Change: 0.00

Transaction No:	Amount:	Description	REIMBURSEMENT	Allocation	Receipt Item Amount
44170	140232 \$148.50	Miscellaneous Refunds	SHERIFF DEPT - TBI OVERTIME REIMBURSEMENT Cost	101 - County General	\$148.50

Received of	Payment Type	Payment No	Amount
TBI-INVOICE #004	Direct Deposits		\$148.50

Original

Van Buren County Trustee  
Miscellaneous Receipt

User: Venita Martin  
Date/Time: 4/25/2024 12:10 PM

Date: 04/25/2024  
Initials: VM  
Drawer 1 Venita Cash Drawer  
Group: Trustee  
Receipt Number: 803  
Transaction Total: 81.00  
Trans. Total Tendered: 81.00  
Change: 0.00

Transaction No:	Amount:	Description	REIMBURSEMENT	Allocation	Receipt Item Amount
44170	140170 \$81.00	Miscellaneous Refunds	SHERIFF - TBI OVERTIME REIMBURSEMENT Cost	101 - County General	\$81.00

Received of	Payment Type	Payment No	Amount
ST OF TN TBI	Direct Deposits	INVOICE # DCES1	\$81.00

Original

**Sheriff's Departmental Commendation for Van Buren County Sheriff Correction Officer Issac Scott.**

Sheriff Brock invited Officer Issac Scott and his family to the County Commission Meeting to Commend Mr. Scott for an outstanding job well done within the Sheriff's Department. Sheriff Michael Brock stated, "Corporal Issac Scott is to be commended for his quick actions which undoubtedly saved an inmates life." "You are a true asset to the Van Buren County Sheriff's Department and the Citizens of this County." Sheriff Brock presented Mr. Scott with a \$100.00 gift certificate which was donated by an anonymous Citizens.

**Humanitarian Commendation for Van Buren County Sheriff Michael J. Brock**

Mr. Richard Perez honored Sheriff Michael Brock for an outstanding position that he has done with the Sheriff's Department and the Citizens of Van Buren County by awarding Mr. Brock the Humanitarian Award. Mr. Perez stated, "Mr. Brock you are truly the definition of an unsung hero." "Someone who neither expects nor seeks praise for something they just consider the right thing to do." "You are to be commended for your leadership, compassion and sincere dedication to the Citizens of Van Buren County."

**Approval of a new Ag Board member, Preston Denney**

The Van Buren County Agriculture Extension Board needs to replace a farm man. Brandon Rayland has served on the Board for 3 consecutive terms. The Ag Board approached Preston Denney to sit on the Board and he graciously agreed. Cale Crain made a motion, seconded by Michael Chandler to approve Preston Denney to sit on the Ag Board. All agreed by voice vote. Commissioner Tabitha Denney abstained. 9-yes, 1-abstained. Motion passed. **Letter as following:**



*New Business*

Van Buren County  
445 College Street  
Spencer, TN 38585  
Office 931-946-2435  
vanburen@tennessee.edu

May 15, 2024

David Sullivan  
County Mayor  
P.O. Box 217  
Spencer, TN 38585

Dear Mayor Sullivan and County Commission,

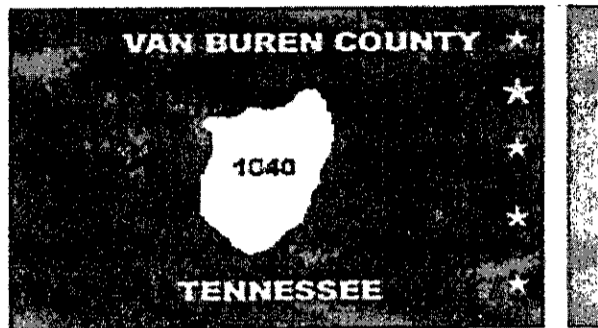
The Van Buren County Agriculture Extension Board will be needing to replace a farm man. Brandon Ragland has served on the Van Buren County Agriculture Board for 3 consecutive terms and done an outstanding job. We approached Mr. Preston Denney to sit on our board and he graciously agreed. We feel that he will be an excellent addition to our board.

We request that you add this information to your agenda for approval at the next County Commissioners meeting. Upon approval from the Commissioners, his appointment would begin on June 1, 2024.

Sincerely,

**Fiscal Strength and Efficient Government Fiscal Confirmation Letter 2023-2024 Three Star Program requirements. (Audit Minutes)**

This is a confirmation letter for 2023-2024 and will need approval for the County to stay in compliance with the Three Star Program. Dusty Madewell made a motion, seconded by Michael Woodlee to approve. All Commission approved by voice vote. 0-opposed. Motion passed. Letter & Audit Minutes as following:



**Fiscal Strength and Efficient Government Fiscal Confirmation Letter  
2023-2024 ThreeStar Program requirements**

Date: \_\_\_\_\_

This document confirms that \_\_\_\_\_ 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 the 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).
- The county has a functioning Audit Committee that meets TN Comptrollers' standards and minutes from the County meeting are attached, along with a list of committee members. The meeting was held on \_\_\_\_\_.

**County Audit Committee**

This is an acknowledgment that the Audit Committee, meeting TN Comptroller Standards, met on 4-09-2024. A list of committee members and the meeting minutes are also required.

- Minutes of this meeting and a list of members have been included as documentation of this agenda item.

**Debt Management Policy**

This is an acknowledgement that the *Debt Management Policy* of \_\_\_\_\_ County is on file with the *Office of the Comptroller of the Treasury* and was reviewed with the members of the \_\_\_\_\_ County Commission present at the meeting held on the \_\_\_\_ day of \_\_\_\_\_.

- 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 \_\_\_\_\_ County Commission present at the meeting held on the \_\_\_\_ day of \_\_\_\_\_.

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



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County/Mayor/Executive

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Signature

Van Buren County Audit Committee

Meeting Minutes

April 9, 2024

The Van Buren County Audit Committee met on April 9, 2024, at 9:00 a.m. at the Van Buren County Administrative Facility & Justice Center.

**Call to Order**

Barry Austin called the Meeting to Order.

Members present: Lisa Cope, Barry Austin, Darleen Hunter, and Donald Hollingsworth. Cale Crain was absent.

**New Business:**

The first order of business was to elect officers for the Audit Committee. Barry Austin nominated Lisa Cope for Chairman and Don Hollingsworth second the nomination. No other nominations were made, and Barry closed all nominations. The committee voted and elected Lisa Cope Chairman of the committee. Don Hollingsworth nominated Barry Austin for Vice Chairman and Darleen Hunter second the nomination. No other nominations were made, and Lisa closed the nominations. The committee voted and elected Barry Austin Vice Chairman of the committee. Barry Austin nominated Darleen Hunter for Secretary of the committee and Don Hollingsworth second the nomination. No other nominations were made, and Lisa closed the nominations. The committee voted and elected Darleen Hunter as the Secretary of the committee. The county mayor's office, the school system, and the Sherriff's department all had findings.

Jared Copeland, Director of Schools, discussed the two (2) findings with the school system. The first finding was the office had deficiencies in budget operations. Mr. Copeland stated that some budget amendments were posted approved by the school board but were not presented to the County Commission for approval. Mr. Copeland went over the school system's corrective action plan which states all amendments will be presented for approval to the County Commission that are approved by the Board of Education moving forward. Amendments will not be posted to the General Ledger until after School Board and County Commission approval. The other finding for the school system was some general ledger payroll deduction accounts were not reconciled with payroll reports and payments. Mr. Copeland stated that the school system's corrective action plan is to reconcile the deductions for each month by using an excel sheet and match back to each deduction code. Also, regarding the health insurance and other deductions that require

extra to be withheld for the last two months a different procedure has been implemented to match the 12-month employees. These deductions will be reconciled each month to the deduction register from the software system.

County Mayor David Sullivan and Heather Woodlee, Finance Director, discussed the finding with the County Mayor's office. The office had purchasing deficiencies which included purchase orders not issued, approved after the purchase, issued after invoice date, or purchase exceeded the purchase order. Also, proper documentation was not included to support the purchase and some purchase orders and invoices were not cancelled or marked paid. Mayor Sullivan went over the corrective action plan for the Mayor's office which states they will have the correct information on all purchase orders, purchase orders will not exceed the amount of invoice, and they will have more strict guidelines on purchase orders.

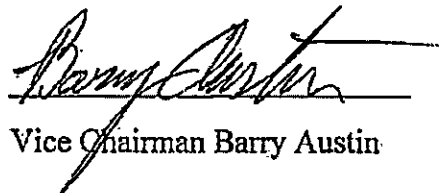
Van Buren County Sheriff Michael Brock discussed the finding with the Sheriff's office. The office had a finding of duties were not segregated adequately among the official and employees. The official and employees responsible for accounting records participated in receipting, depositing, and/or disbursing funds. Sheriff Brock stated that right now the only people that can do it are Jessica Grissom, Jail Administrator, and himself. They are looking at other options such as adding another person with signing or reconciling authority. Currently, it is just Ms. Grissom, Sheriff Brock and their corrective action plan which states that Sheriff Brock will sign all checks and bank statements.

#### Adjournment

The Audit Committee agreed with the corrective actions that were mentioned above. Barry Austin made a motion, second by Don Hollingsworth to Adjourn. All approved and motion passed. Meeting adjourned at 10:43 a.m.



Chairman Lisa Cope



Vice Chairman Barry Austin



Secretary Darleen Hunter



Committee Member Don Hollingsworth

- Absent -

Committee Member Cale Crain

## 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.

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

  
\_\_\_\_\_  
Herbert P. Davis, County Mayor

**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:



Herbert Davis  
County Mayor, Herbert Davis

Linda Pettit  
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.

**Budget Amendment Fund 118 General Fund**

Cale Crain made a motion, seconded by Tabitha Denney to approve this budget amendment as presented.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**

**Van Buren Co. Executive                      General Fund**  
**2023-2024                      BUDGET AMENDMENT                      FUND 118**

Function	Obj.	Description	Explanation	Debit	Credit
55130	338	MTN VEHICLE	TO COVER COST	\$ 5,000.00	
55130	412	DIESEL FUEL	TO COVER COST	\$ 3,000.00	
55130	735	HEALTH EQUIP.	TO COVER COST	\$ 1,500.00	
55130	196	OVERTIME	TO COVER COST	\$ 3,500.00	
55130	339	OTHER CONTRACTED	TO COVER COST		\$ 13,000.00
			Total	\$ 13,000.00	\$ 13,000.00

**Budget Amendment Fund 101, \$2,000.00**

Cale Crain made a motion, seconded by Michael Woodlee to approve to move from 39000 General Fund for the EMA Emergency \$2,000.00 to go into 54490-316 EMA Contributions.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

**Budget Amendment Fund 101, \$5000.00, Cover Water/Sewer**

Jordan Delong made a motion, seconded by Cale Crain to approve budget amendment as presented.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**

Van Buren Co. Executive 2023-2024		General Fund FUND 101			
BUDGET AMENDMENT					
Function	Obj.	Description	Explanation	Debit	Credit
39000		FUND-BALANCE	to cover water	\$ 5,000.00	
51800	454	water and sewer	to cover water		\$ 5,000.00
			Total	\$ 5,000.00	\$ 5,000.00



**Budget Amendment (School System & Central Cafeteria) Funds 141 & 143**

Director of School Jared Copeland was present at the Meeting requesting some budget amendments to clear up the end of the Year. Tabitha Denney made a motion, seconded by Michael Woodlee to approve these budget amendments as presented.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **Budget Amendments as following:**

4-11-24

*VB Board approved 4/11/24*

Van Buren Co. Board of Education  
2023-2024 BUDGET AMENDMENT

GENERAL FUND  
FUND 141

VB Board and  
County Commission  
Approval Request

FUNCTION	OBJ.	DESCRIPTION	EXPLANATION	DEBIT	CREDIT
71200	198	Non-Certified Substitute Teachers	Used more substitutes		2000
71200	312	Contracts with private agencies	Moved to substitutes exp code	2000	
72210	524	Inservice/Staff Development	Was charged incorrect. This is training		12000
71100	449	Textbooks	Charge incorrect was separate from books	12000	
72220	117	Career ladder	Add to budget expenditures		500
72220	355	Travel	Taken from travel for 1 payment	500	
<b>TOTAL</b>				14500	14500

*VS BOE Board approved: 6/12/24*

Van Buren Co. Board of Education  
 2023-2024 BUDGET AMENDMENT

GENERAL FUND  
 FUND 141

FUNCTION	OBJ.	DESCRIPTION	EXPLANATION	DEBIT	CREDIT
71200	201	Social Security	Move to Non-Certified Sub Teacher	2000	
71200	198	Non-Certified Sub Teacher	Moved from Social Security		2000
72120	701	Administration Equipment	Move to Medical Personnel	3100	
72120	131	Medical Personnel	Moved from Administration Equipment		3100
72120	701	Administration Equipment	Move to Other Salaries & Wages	4100	
72120	189	Other Salaries & Wages	Moved from Administration Equipment		4100
71300	116	Teachers	Move to Retirement, Social Security, Stab	8500	
71300	204	State Retirement	Moved from Teachers		5500
71300	212	Employer Medicare	Moved from Teachers		2000
71300	217	Hybrid Stabilization Retirement	Moved from Teachers		1000
72210	189	Other Salaries & Wages	Move to Medical Insurance	5500	
72210	207	Medical Insurance	Moved from Other Salaries & Wages		5500
72610	166	Custodial Personnel	Move to Medical Insurance	6000	
72610	207	Medical Insurance	Moved from Custodial Personnel		6000
72710	729	Transportation Equipment	Move to Bus Drivers	13000	
72710	146	Bus Drivers	Moved from Transportation		13000
73300	201	Social Security	Move to Other Salaries & Wages	5000	
73300	189	Other Salaries & Wages	Moved from Social Security		5000
<b>TOTAL</b>				47200	47200

*VB BOE Board approved: 6/12/24*

Van Buren Co. Board of Education  
 2023-2024 BUDGET AMENDMENT

GENERAL FUND  
 FUND 143

FUNCTION	OBI.	DESCRIPTION	EXPLANATION	DEBIT	CREDIT
73100	336	Maintenance & Repair Services	Move to Cafeteria Personnel	10500	
73100	165	Cafeteria Personnel	Moved from Maintenance & Repair Ser.		10500
73100	421	Food Preparation Supplies	Move to Cafeteria Personnel	8600	
73100	165	Cafeteria Personnel	Moved from Food Preparation Supplies		8600
<b>TOTAL</b>				19100	19100

**Van Buren County School 2024/2025 Fiscal Year Budget**

Tabitha Denney made a motion, seconded by Michael Woodlee to approve the School Fiscal Year 2024-2025 Budget.

Upon roll call: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. **The Van Buren County School 2024/2025 Fiscal Year Budget is combined within the County and Highway Budget within the Minutes.**

**Road Superintendent Randy Oakes, wood for sale**

Randy Oakes contacted the County Mayor David Sullivan and is requesting permission to sale the timber that has fallen on the County Roads during the storms and put the money back into the Highway's Budget. Michael Woodlee made a motion, seconded by Tabitha Denney to approve this request. All approved by voice vote. 0-opposed. Motion passed.

**911 Board, Approval to add Sheriff Michael Brock**

Tabitha Denney made a motion, seconded by Michael Chandler to approve adding Sheriff Michael Brock to the 911 Board. All agreed by voice vote. 0-opposed. Motion passed.

**Old Business**

None

**Any questions or comments from the Public**

None

**Adjournment**

Michael Woodlee made a motion, seconded by Cale Crain to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:40 p.m.

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Chairman Terry Hickey

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County Clerk Lisa Rigsby

**Any questions or comments from the Public**

**Adjournment**

???????? made a motion, seconded by ??????? to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at ??????? p.m.