

# MORGAN COUNTY TENNESSEE

## 2019-2020



## THE TAX LEVY & APPROPRIATING RESOLUTIONS

JULY 1, 2019 - JUNE 30, 2020





JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

August 26, 2019

Honorable Brian Langley, County Executive  
and Honorable Board of Commissioners  
Morgan County  
P.O. Box 387  
Wartburg, TN 37887

Dear Mr. Langley and Members of the Board:

This letter acknowledges receipt of a certified copy of the fiscal year 2020 budget.

We have reviewed the budget and have determined that projected revenues and other available funds are sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received and is for determining that the budget appears to be balanced. With regard to programs included in the budget such as education, roads, and corrections, we have not attempted to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. A property tax rate may be included in this budget, and we would recommend that local government officials be certain that all program requirements have been met before initiating the tax collection process.

This letter constitutes approval, by this office, for the County's fiscal year 2020 budget as adopted by the County Commission.

If you need further assistance, please contact your financial analyst, Steve Osborne, at 615.747.5343 or [Steve.Osborne@cot.tn.gov](mailto:Steve.Osborne@cot.tn.gov). You may also contact our office by mail at the address located at the bottom of this page. Please send it to the attention of your analyst at the Office of State and Local Finance.

Sincerely,

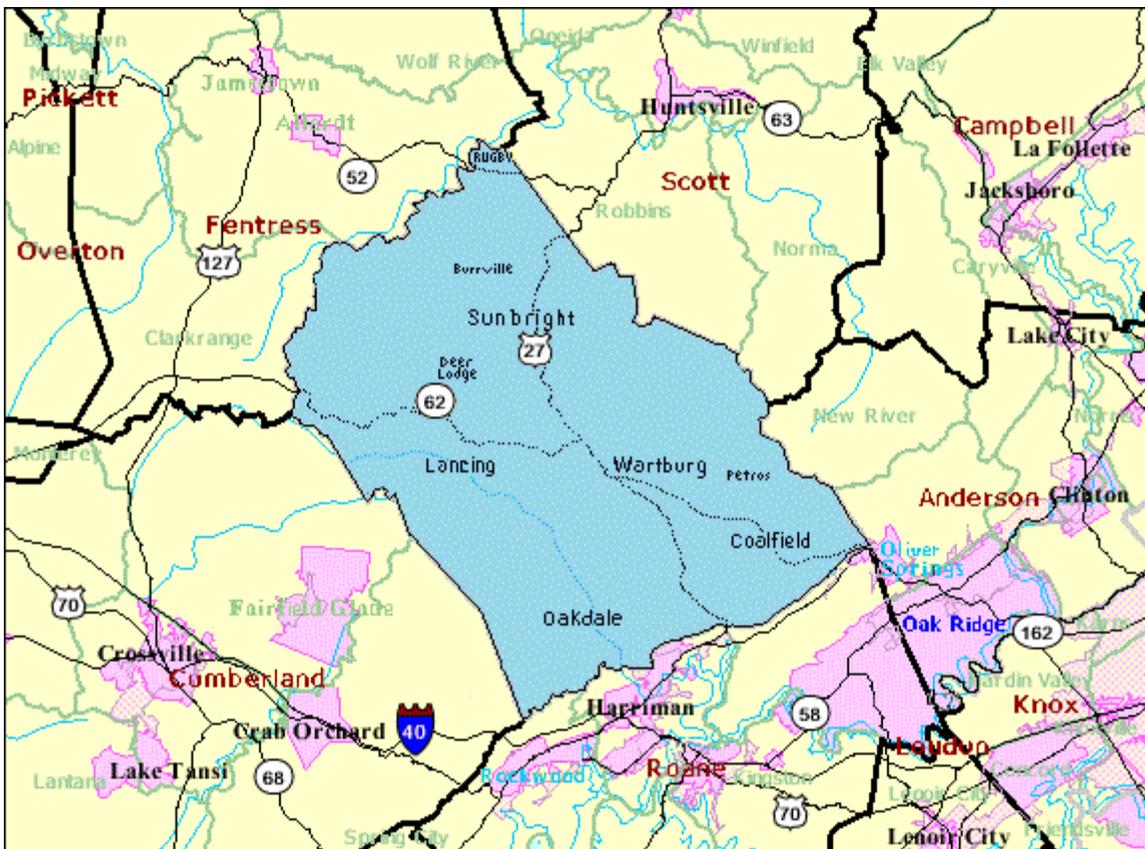
A handwritten signature in blue ink that reads "Sandra Thompson".

Sandra Thompson  
Director of the Office of State and Local Finance

cc: Mr. Bryan Burklin, Assistant Director, Division of Local Government Audit

A Resolution Making Appropriations for the  
Various Funds, Departments, Institutions  
Offices and Agencies & Tax Levy Resolution  
Of Morgan County, Tennessee for the Year  
Beginning July 1, 2019 & Ending June 30, 2020

## MORGAN COUNTY GOVERNMENT



Document Prepared By:  
Crystal Garrett  
Director of Finance  
Morgan County Courthouse Room 304  
Wartburg, Tennessee 37887  
423-346-6618

**A RESOLUTION MAKING APPROPRIATIONS  
FOR THE VARIOUS  
FUNDS, DEPARTMENT, INSTITUTION, OFFICES  
AND AGENCIES OF  
MORGAN COUNTY, TENNESSEE  
BEGINNING JULY 1, 2019 & ENDING JUNE 30, 2020**

**SECTION 1.** BE IT FURTHER RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on the 12<sup>th</sup> day of August, 2019 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institution, offices and agencies and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2019 and ending on June 30, 2020 according to the schedule for the established funds as represented on the following pages of this document:

101	GENERAL FUND	\$ 8,963,233
116	SOLID WASTE	\$ 1,206,527
122	DRUG CONTROL	\$ 66,686
131	HIGHWAY & BRIDGE	\$ 4,324,236
141	GENERAL PURPOSE SCHOOL	\$24,178,050
142	SCHOOL FEDERAL PROJECTS	State Approved
143	CENTRAL CAFETERIA	\$ 2,525,535
151	DEBT SERVICE	\$ 1,727,424
171	GENERAL CAPITAL PROJECTS	\$ 923,342

**SECTION 2.** BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and or fees collected by the Trustee, County Clerk, Circuit Court and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and or 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, and one copy with each divisional department head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

**SECTION 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 law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department 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 9-21-403, T.C.A.

**SECTION 6.** BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation note, provided such notes are first approved by the State Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2019-2020 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations for 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 Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2020.

**SECTION 7.** BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2018-2019 and prior years and the interest and penalty thereon collected during the year ending June 30, 2020 shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2018-2019. 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 of June 30, 2020.

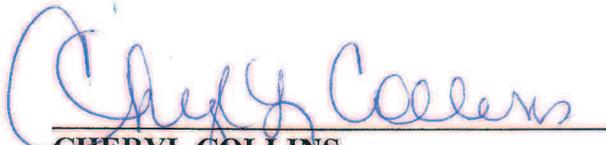
**SECTION 9.** BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

**SECTION 10.** BE IT FURTHER RESOLVED, that the School Federal Project funds are approved by the State of Tennessee Department of Education, based on plans submitted by the local Board of Education. The Legislative Body accepts the State approval for original budgets and amendments as spending authority.

**SECTION 11.** 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, 2019. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED this the 12<sup>th</sup> day of August, 2019.

  
**BRIAN LANGLEY**  
Morgan County Executive  
Chairman Morgan County Commission

  
**CHERYL COLLINS**  
Morgan County Clerk



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**Tax Levy Resolution  
For the Fiscal Year**

**Beginning  
July 1, 2019**

**&**

**Ending  
June 30, 2020**

**Morgan County Government  
Morgan County, Tennessee**



# TAX LEVY RESOLUTION FISCAL YEAR 2019-2020

**SECTION 1.** BE IT RESOLVED by the Board of County Commissioners of Morgan County, Tennessee, assembled in regular session on this the 12<sup>th</sup> day of August, 2019, that the combined property tax rate for Morgan County, Tennessee for the fiscal year beginning July 1, 2019, and ending June 30, 2020, shall be \$3.27 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

General County	1.980
Solid Waste	.306
Highway	.024
General Schools	<u>.960</u>
	3.270

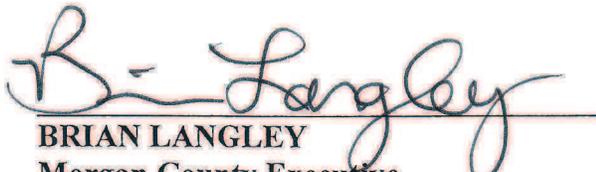
VALUE OF PENNY            26,639

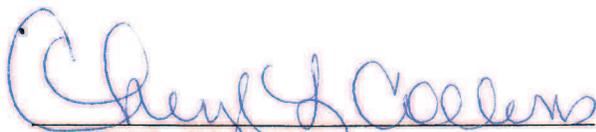
**SECTION 2.** BE IT FURTHER RESOLVED, that the Local Option Sales Tax proceeds shall be 100% allocated to the General Debt Service Fund.

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

**SECTION 4.** BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this the 12<sup>th</sup> day of August, 2019.

  
BRIAN LANGLEY  
Morgan County Executive  
Chairman Morgan County Commission

  
CHERYL COLLINS  
Morgan County Clerk



# MORGAN COUNTY GOVERNMENT



## COUNTY EXECUTIVE

**Brian Langley**

## COMMISSIONERS

1st District: Terry Jackson, Randy Roberts, Steve Walls  
2nd District: Earl Headrick, Vera Scarbrough, Fred Snow  
3rd District: David Hennessee, Vernon Justes, Bill Shannon  
4th District: Robert Byrd, Mike Raiford, Susie Kries  
5th District: Melissa Bryant, Michael McGrath, Jerry Zorsch  
6th District: Janet Adkisson, Freddie Seavers III, Eli Anderson

## OFFICIALS

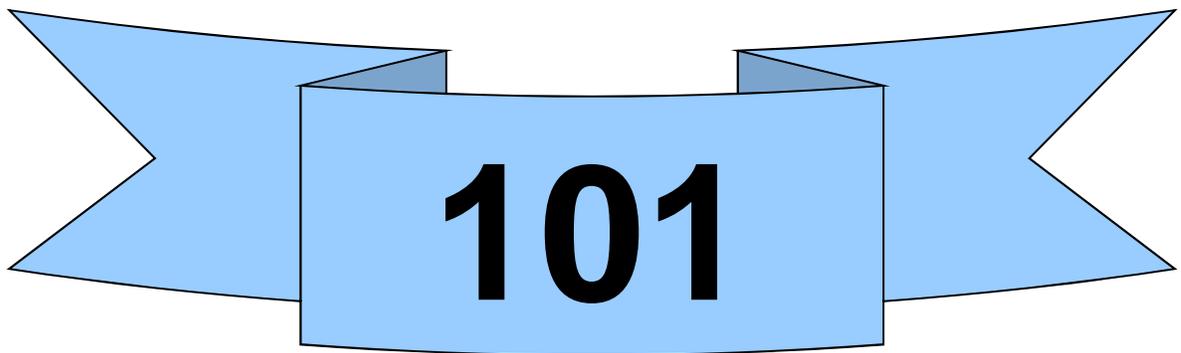
Road Superintendent.....Joe Henry Miller Jr.  
Sheriff.....Wayne Potter  
County Clerk.....Cheryl Collins  
Circuit Court Clerk.....Marla Hines  
Clerk & Master.....Angela Anderson  
Register of Deeds.....Sandy Dalton  
Trustee.....Cindi Jones  
Assessor of Property.....Biff Wilson  
Election Registrar.....Tim Sweat  
General Session Judge.....Mike Davis  
Director of Finance.....Crystal Garrett  
EMS Director.....Doug Lamance  
Solid Waste Director.....Keith Kilby  
E911 Director.....Matthew Brown  
EMA Director.....Jody Zorsch  
Agricultural Extension Director.....John Taylor  
Chamber of Commerce Director.....Bridget DeFee

## BOARD OF EDUCATION

**Ronald Wilson, Director of Schools**

(1st Dist) Ben Jackson, (2nd Dist) Wade Summers, (3rd Dist) Michael Ledbetter,  
(4th Dist) Glen Moore, (5th Dist) Billy Ward, (6th Dist) Anthony Dagley

# GENERAL FUND



The General Fund is the operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>LOCAL TAXES</b>						
<u>COUNTY PROPERTY TAXES</u>						
4,664,003	5,204,889	101	40110		CURRENT PROPERTY TAX (1.98 Tax Rate)	5,274,522
236,348	202,743	101	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	245,058
186	598	101	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
125,225	137,706	101	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	140,000
44,375	39,354	101	40140		INTEREST AND PENALTY	44,000
12,200	27,012	101	40150		PICK-UP TAXES	10,000
3,495	0	101	40161		PAYMENTS IN LIEU OF TAXES - T. V. A.	0
25,590	26,733	101	40162		PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIE	26,000
<u>13,994</u>	<u>37,999</u>	101	40163		PAYMENTS IN LIEU OF TAXES - OTHER	<u>16,000</u>
5,125,416	5,677,036				<b>TOTAL COUNTY PROPERTY TAXES</b>	5,755,580
<u>COUNTY LOCAL OPTION TAXES</u>						
26,826	29,987	101	40250		LITIGATION TAX - GENERAL	27,000
58,685	61,366	101	40260		LITIGATION TAX - SPECIAL PURPOSE	60,000
30,361	34,636	101	40266		LIT. TAX - JAIL OR COURTHOUSE (Reserved)	30,000
2,518	2,874	101	40266		LIT. TAX -COURTROOM SECURITY	2,900
58,715	67,752	101	40270		BUSINESS TAX	61,000
855	476	101	40275		MIXED DRINK TAX	1,000
<u>3,465</u>	<u>3,753</u>	101	40290		OTHER COUNTY LOCAL OPTION TAXES	<u>3,500</u>
181,424	200,844				<b>TOTAL COUNTY LOCAL OPTION TAXES</b>	185,400
<u>STATUTORY LOCAL TAXES</u>						
17,779	32,274	101	40320		BANK EXCISE TAX (State Shared Rev)	32,000
<u>0</u>	<u>1,100</u>	101	40331		BEER PRIVILEGE TAX	<u>0</u>
<u>17,779</u>	<u>33,374</u>				<b>TOTAL STATUTORY LOCAL TAXES</b>	<u>32,000</u>
5,324,619	5,911,254				<b>TOTAL LOCAL TAXES</b>	5,972,980
<b>LICENSES AND PERMITS</b>						
<u>LICENSES</u>						
435	555	101	41110		MARRIAGE LICENSES	500
<u>63,913</u>	<u>57,590</u>	101	41140		CABLE TV FRANCHISE	<u>66,000</u>
64,348	58,145				<b>TOTAL LICENSES</b>	66,500
<u>PERMITS</u>						
950	238	101	41510		BEER PERMITS	1,200
<u>0</u>	<u>0</u>	101	41590		OTHER PERMITS	<u>0</u>
<u>950</u>	<u>238</u>				<b>TOTAL PERMITS</b>	<u>1,200</u>
65,298	58,382				<b>TOTAL LICENCES AND PERMITS</b>	67,700
<b>FINES, FORFEITURES, &amp; PENALTIES</b>						
<u>CIRCUIT COURT</u>						
4,759	3,583	101	42110		FINES	5,000
0	0	101	42120		OFFICERS COSTS	0
0	0	101	42140		DRUG CONTROL FINES	0
133	531	101	42141		DRUG COURT FEES	500
0	0	101	42150		JAIL FEES	0
143	333	101	42180		DUI TREATMENT FINES	0
744	617	101	42190		DATA ENTRY FEE (to be reserved for automation)	700
1,133	1,285	101	42191		COURTROOM SECURITY FEE	1,200
798	1,030	101	42192		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	750
<u>0</u>	<u>0</u>	101	42292		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>0</u>
7,710	7,378				<b>TOTAL CIRCUIT COURT</b>	8,150

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
7,099	11,452
0	0
33,290	37,364
106	306
248	0
4,388	5,296
2,117	2,164
1,970	2,537
4,698	5,271
26,263	30,279
<u>8,195</u>	<u>8,074</u>
88,375	102,742
242	281
3,795	2,257
211	128
<u>0</u>	<u>0</u>
4,248	2,667
5,573	823
2,024	2,052
<u>482</u>	<u>16</u>
8,079	2,891
358	293
<u>0</u>	<u>0</u>
<u>358</u>	<u>293</u>
108,770	115,971

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>GENERAL SESSIONS COURT</b>				
101	42310		FINES	8,000
101	42311		FINES FOR LITTERING	0
101	42320		OFFICERS COSTS	33,000
101	42330		GAMES AND FISH FINES	500
101	42340		DRUG CONTROL FINES	500
101	42341		DRUG COURT FEES	4,200
101	42350		JAIL FEES	2,200
101	42380		DUI TREATMENT FINES	2,750
101	42390		DATA ENTRY FEE (to be reserved for automation)	4,700
101	42391		COURTROOM SECURITY FEE	26,000
101	42392		VICTIMS ASSISTANCE ASSESSMENTS (CASA)	<u>8,000</u>
			<b>TOTAL GENERAL SESSIONS COURT</b>	<b>89,850</b>
<b>JUVENILE COURT</b>				
101	42410		FINES	300
101	42420		OFFICERS COSTS	3,500
101	42490		DATA ENTRY FEE	200
101	42491		COURTROOM SECURITY FEE	<u>0</u>
			<b>TOTAL JUVENILE COURT</b>	<b>4,000</b>
<b>CHANCERY COURT</b>				
101	42520		OFFICERS COSTS	1,000
101	42530		DATA ENTRY FEE (to be reserved for automation)	2,500
101	42591		COURTROOM SECURITY FEE	<u>50</u>
			<b>TOTAL CHANCERY COURT</b>	<b>3,550</b>
<b>OTHER FINES, FORFEITURES, AND PENALTIES</b>				
101	42870		DATE ENTRY FEE - OTHER COURTS	400
101	42910		PROCEEDS FROM CONFISCATED PROPERTY	<u>0</u>
			<b>TOTAL OTHER FINES, FOR., AND PENALTIES</b>	<b>400</b>
			<b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>	<b>105,950</b>
<b>CHARGES FOR CURRENT SERVICES</b>				
<b>GENERAL SERVICE CHARGES</b>				
101	43120		PATIENT CHARGES	1,045,000
101	43190		OTHER GENERAL SERVICE CHARGES	<u>0</u>
			<b>TOTAL GENERAL SERVICE CHARGES</b>	<b>1,045,000</b>
<b>FEES</b>				
101	43350		COPY FEES	5,500
101	43360		LIBRARY FEES	0
101	43370		TELEPHONE COMMISSIONS (Commissary)	14,000
101	43392		DATA PROC FEE - REGISTER (reserved for data proc)	6,000
101	43394		DATA PROC FEE - SHERIFF (reserved for data proc)	2,000
101	43395		SEXUAL OFFENDER REGIST FEE-SHERIFF	2,000
101	43396		DATA PROCESSING FEE (County Clerk)	<u>9,000</u>
			<b>TOTAL FEES</b>	<b>38,500</b>
			<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>1,083,500</b>
<b>OTHER LOCAL REVENUES</b>				
<b>RECURRING ITEMS</b>				
101	44110		INTEREST EARNED	5,000
101	44120		LEASE/RENTALS	0
101	44130		SALE OF MATERIALS & SUPPLIES	0
101	44131		COMMISSARY SALES	15,000
101	44170		MISCELLANEOUS REFUNDS	<u>5,000</u>
			<b>TOTAL RECURRING ITEMS</b>	<b>25,000</b>

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

HISTORY						ESTIMATED
ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	2019-20
					<b>NONRECURRING ITEMS</b>	
31,969	0	101	44530		SALE OF EQUIPMENT	0
2,300	0	101	44540		SALE OF PROPERTY	0
1,424	2,220	101	44560		DAMAGES RECOVERED FROM INDIVIDUALS	0
64,721	78,210	101	44570		CONTRIBUTIONS & GIFTS	60,700
<u>0</u>	<u>0</u>	101	44570		CONTRIBUTIONS	<u>0</u>
100,414	80,430				TOTAL NONRECURRING ITEMS	60,700
		101	44990		OTHER LOCAL REVENUES	<u>0</u>
<u>35</u>	<u>0</u>				<b>TOTAL OTHER LOCAL REVENUES</b>	<u>85,700</u>
131,052	114,777					
					<b>FEEES RECEIVED FROM COUNTY OFFICIALS</b>	
					<u>EXCESS FEES</u>	
0	0	101	45140		GENERAL SESSIONS COURT CLERK	0
0	0	101	45150		CLERK AND MASTER	0
0	0	101	45190		TRUSTEE	0
<u>0</u>	<u>0</u>	101	45210		OTHER OFFICIALS	<u>0</u>
0	0				TOTAL EXCESS FEES	0
					<u>FEEES IN LIEU OF SALARY</u>	
231,395	179,506	101	45510		COUNTY CLERK	215,000
17,512	19,222	101	45520		CIRCUIT COURT CLERK	20,000
93,011	103,092	101	45540		GENERAL SESSIONS COURT CLERK	93,000
59,059	67,232	101	45550		CLERK AND MASTER	60,000
15,384	12,072	101	45560		JUVENILE COURT CLERK	14,000
71,308	69,865	101	45580		REGISTER	73,000
8,590	16,053	101	45590		SHERIFF	10,000
288,119	298,829	101	45610		TRUSTEE	290,000
<u>0</u>	<u>0</u>	101	45620		OTHER OFFICIALS	<u>0</u>
<u>784,378</u>	<u>765,869</u>				TOTAL FEES IN LIEU OF SALARY	<u>775,000</u>
784,378	765,869				<b>TOTAL FEES RECEIVED FROM CO. OFFICIALS</b>	<u>775,000</u>
					<b>STATE OF TENNESSEE</b>	
					<u>GENERAL GOVERNMENT GRANTS</u>	
9,270	14,000	101	46110		JUVENILE SERVICES PROGRAM	10,000
0	0	101	46160		STATE REAPPRAISAL GRANT	0
<u>0</u>	<u>0</u>	101	46190		OTHER GENERAL GOVERNMENT GRANTS	<u>0</u>
9,270	14,000				TOTAL GENERAL GOVERNMENT GRANTS	10,000
					<u>PUBLIC SAFETY GRANTS</u>	
12,000	9,000	101	46210		LAW ENFORCEMENT TRAINING PROGRAMS	16,000
44,826	44,926	101	46220		DRUG CONTROL GRANTS	50,019
0	0	101	46290		OTHER PUBLIC SAFETY GRANTS	0
5,459	38,881	101	46310		HEALTH DEPARTMENT PROGRAMS	81,600
<u>0</u>	<u>0</u>	101	46430		LITTER PROGRAM	<u>0</u>
62,285	92,807				TOTAL PUBLIC SAFETY GRANTS	147,619

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

HISTORY						ESTIMATED
ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	2019-20
		<b>OTHER STATE REVENUES</b>				
11,908	16,943	101	46820		INCOME TAX (Hall Income Tax)	12,000
17,839	17,959	101	46830		BEER TAX (State Shared Rev)	18,000
0	0	101	46835		VEHICLE CERT. OF TITLE FEES (County Clerk)	0
64,020	68,104	101	46840		ALCOHOLIC BEVERAGE TAX (State Shared Rev)	69,000
0	0	101	46850		MIXED DRINK TAX	0
335,066	354,887	101	46851		STATE REVENUE SHARING -T.V.A.. (50%)	354,888
0	0	101	46880		BOARD OF JURORS	0
112,192	79,092	101	46915		CONTRACTED PRISONER BOARD (State reimburs.)	112,000
0	0	101	46940		REAPPRAISAL PROGRAM REIMBURSEMENT	0
0	0	101	46950		T.B.I. - EQUIPMENT REIMBURSEMENT	0
11,373	15,164	101	46960		REGISTRAR'S SALARY SUPPLEMENT	15,164
32,103	4,975	101	46980		OTHER STATE GRANTS	0
<u>4,260</u>	<u>364</u>	101	46990		OTHER STATE REVENUES	<u>0</u>
<u>588,761</u>	<u>557,488</u>				TOTAL OTHER STATE REVENUES	<u>581,052</u>
660,316	664,295				<b>TOTAL STATE OF TENNESSEE</b>	738,671
		<b>FEDERAL GOVERNMENT</b>				
		FEDERAL THROUGH STATE				
0	0	101	47180		COMMUNITY DEVELOPMENT	0
0	0	101	47210		JOB TRAINING PARTNERSHIP ACT	0
0	0	101	47235		HOMELAND SECURITY GRANTS	0
0	72,388	101	47240		MEDICAID/AMB KICKER PMTS	0
<u>0</u>	<u>0</u>	101	47590		OTHER FEDERAL THROUGH STATE	<u>0</u>
0	72,388				TOTAL FEDERAL THROUGH STATE	0
		DIRECT FEDERAL REVENUE				
<u>10,904</u>	<u>3,400</u>	101	47990		OTHER DIRECT FEDERAL REVENUE	<u>0</u>
<u>10,904</u>	<u>3,400</u>				TOTAL DIRECT FEDERAL REVENUE	<u>0</u>
10,904	75,788				<b>TOTAL FEDERAL GOVERNMENT</b>	0
		<b>OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>				
		OTHER GOVERNMENTS				
11,466	0	101	48110		PRISONER BOARD (Local Jail Housing Fees)	0
9,874	36,551	101	48130		CONTRIBUTIONS	35,000
<u>81,000</u>	<u>71,156</u>	101	48140		CONTRACTED SERVICES	<u>74,847</u>
102,340	107,707				TOTAL OTHER GOVERNMENTS	109,847
		CITIZENS GROUPS				
1,100	0	101	48610		DONATIONS	0
<u>548</u>	<u>6,160</u>	101	48990		OTHER	<u>0</u>
<u>1,648</u>	<u>6,160</u>				TOTAL CITIZENS GROUPS	<u>0</u>
103,988	113,866				<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS</b>	109,847
		<b>OTHER SOURCES (NON REVENUE)</b>				
0	0	101	49200		NOTE PROCEEDS	0
0	0	101	49300		CAPITAL LEASES ISSUED	0
7,670	22,091	101	49700		INSURANCE RECOVERY	0
<u>23,886</u>	<u>26,641</u>	101	49800		OPERATING TRANSFERS	<u>23,886</u>
31,556	48,731				<b>TOTAL OTHER SOURCES (NON REVENUE)</b>	23,886
8,194,875	8,849,415				TOTAL ESTIMATED REVENUES	8,939,348
<u>31,556</u>	<u>48,731</u>				TOTAL OTHER SOURCES (NON REVENUE)	<u>23,886</u>
8,226,430	8,898,146				<b>TOTAL REVENUE AND OTHER SOURCES</b>	8,963,234

# GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

## HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
22,610	27,592
1,402	1,587
328	371
8,135	8,355
0	0
15,000	14,136
47,961	108,286
1,445	1,538
1,000	1,000
337	194
23,200	38,668
664	1,206
111	56
0	0
<u>2,725</u>	<u>2,901</u>
124,918	205,888
79,326	83,238
26,669	26,480
0	0
14,739	15,123
400	0
0	0
7,437	7,390
7,863	8,097
21,248	26,573
1,739	1,728
3,577	4,301
0	0
1,440	3,468
<u>446</u>	<u>3,770</u>
164,884	180,169
<u>86,169</u>	<u>29,996</u>
86,169	29,996
61,633	64,862
21,818	22,866
433	363
500	600
2,550	2,650
0	19,012
5,208	5,475
6,201	6,519
0	0
1,218	1,280
628	1,695
2,397	2,359

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>GENERAL GOVERNMENT</b>				
<b>GENERAL ADMINISTRATION</b>				
<u>COUNTY COMMISSION</u>				
	101	51100	191 BOARD AND COMMITTEE MEMBER FEES	23,000
	101	51100	201 SOCIAL SECURITY TAX	1,426
	101	51100	212 MEDICARE	334
	101	51100	305 AUDIT SERVICES	8,500
	101	51100	316 CONTRIBUTIONS	0
	101	51100	320 DUES AND MEMBERSHIPS	15,000
	101	51100	331 LEGAL SERVICES	12,000
	101	51100	332 LEGAL NOTICES, RECORDINGS, & COURT COSTS	1,000
	101	51100	341 PAUPER BURIALS	1,000
	101	51100	348 POSTAL CHARGES	500
	101	51100	399 OTHER CONTRACTED SERVICES	23,200
	101	51100	435 OFFICE SUPPLIES	1,000
	101	51100	499 OTHER SUPPLIES AND MATERIALS	500
	101	51100	508 PREMIUMS ON CORPORATE SURETY BONDS	0
	101	51100	599 OTHER CHARGES	<u>3,000</u>
			TOTAL COUNTY COMMISSION	90,460
<u>COUNTY EXECUTIVE</u>				
	101	51300	101 COUNTY OFFICIAL / ADMINISTRATIVE	85,435
	101	51300	103 ASSISTANT(S)	27,011
	101	51300	162 CLERICAL PERSONNEL	0
	101	51300	169 PART-TIME PERSONNEL	15,803
	101	51300	186 LONGEVITY	100
	101	51300	187 OVERTIME PAY	0
	101	51300	201 SOCIAL SECURITY TAX	7,958
	101	51300	204 STATE RETIREMENT	8,160
	101	51300	207 MEDICAL INSURANCE	32,435
	101	51300	212 MEDICARE	1,747
	101	51300	307 COMMUNICATION	3,800
	101	51300	348 POSTAL CHARGES	200
	101	51300	355 TRAVEL	2,800
	101	51300	435 OFFICE SUPPLIES	<u>500</u>
			TOTAL COUNTY EXECUTIVE	185,949
<u>COUNTY ATTORNEY</u>				
	101	51400	331 LEGAL SERVICES	<u>10,500</u>
			TOTAL LEGAL SERVICES	10,500
<u>ELECTION COMMISSION (INCLUDING REGISTRAR)</u>				
	101	51500	101 COUNTY OFFICIAL / ADMINISTRATIVE	66,574
	101	51500	162 CLERICAL PERSONNEL	23,543
	101	51500	168 TEMPORARY PERSONNEL	500
	101	51500	186 LONGEVITY	700
	101	51500	192 ELECTION COMMISSION	2,500
	101	51500	193 ELECTION WORKERS	10,000
	101	51500	201 SOCIAL SECURITY TAX	5,662
	101	51500	204 STATE RETIREMENT	6,585
	101	51500	207 MEDICAL INSURANCE	0
	101	51500	212 MEDICARE	1,325
	101	51500	302 ADVERTISING	1,500
	101	51500	307 COMMUNICATION	2,500

## GENERAL FUND

### PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

#### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
175	350	101	51500	320	DUES AND MEMBERSHIPS	350
10,730	10,395	101	51500	337	MAINTENANCE AND REPAIR SERVICE	11,000
2,586	493	101	51500	348	POSTAL CHARGES	500
0	1,664	101	51500	351	RENTALS	1,600
1,536	2,444	101	51500	355	TRAVEL	2,500
4,124	12,263	101	51500	435	OFFICE SUPPLIES	5,000
<u>0</u>	<u>0</u>	101	51500	709	DATA PROCESSING EQUIPMENT	<u>0</u>
121,736	155,289				TOTAL ELECTION COMMISSION	142,339
					<b>REGISTER OF DEEDS</b>	
68,682	72,069	101	51600	101	COUNTY OFFICIAL / ADMINISTRATIVE	73,971
24,355	25,987	101	51600	161	SECRETARY(S)	26,835
964	1,412	101	51600	169	PART-TIME PERSONNEL	2,500
1,400	1,500	101	51600	186	LONGEVITY	1,600
5,777	6,134	101	51600	201	SOCIAL SECURITY TAX	6,505
6,975	7,347	101	51600	204	RETIREMENT	7,425
11,893	12,291	101	51600	207	MEDICAL INSURANCE	12,535
1,351	1,435	101	51600	212	MEDICARE	1,522
2,165	2,097	101	51600	307	COMMUNICATION	2,200
607	620	101	51600	320	DUES AND MEMBERSHIPS	650
156	187	101	51600	348	POSTAL CHARGES	200
1,519	1,656	101	51600	349	PRINTING, STATIONARY, AND FORMS	1,800
1,147	1,668	101	51600	351	RENTALS	1,400
2,054	36	101	51600	399	OTHER CONTRACTED SERVICES	100
214	3,230	101	51600	435	OFFICE SUPPLIES	3,500
<u>6,278</u>	<u>6,037</u>	101	51600	719	OFFICE EQUIPMENT	<u>6,000</u>
135,538	143,706				TOTAL REGISTER OF DEEDS	148,743
					<b>COUNTY BUILDINGS</b>	
20,844	21,153	101	51800	166	CUSTODIAL PERSONNEL	21,535
1,000	1,100	101	51800	186	LONGEVITY	1,100
15	130	101	51800	187	OVERTIME PAY	0
1,287	1,318	101	51800	201	SOCIAL SECURITY TAX	1,404
1,552	1,651	101	51800	204	RETIREMENT	1,642
5,570	6,146	101	51800	207	MEDICAL INSURANCE	6,268
301	308	101	51800	212	MEDICARE	329
3,229	2,934	101	51800	307	COMMUNICATION	3,300
46,899	162,035	101	51800	335	MAINTENANCE AND REPAIR SERVICE	55,000
4,300	4,080	101	51800	347	PEST CONTROL	4,300
7,500	7,375	101	51800	351	RENTALS	7,500
7,872	12,611	101	51800	410	CUSTODIAL SUPPLIES	8,000
64,881	64,651	101	51800	415	ELECTRICITY	65,000
5,039	4,686	101	51800	434	NATURAL GAS	7,000
7,597	8,859	101	51800	435	OFFICE SUPPLIES	9,000
11,601	11,104	101	51800	454	WATER AND SEWER	12,000
2,000	1,219	101	51800	499	OTHER SUPPLIES AND MAT	2,000
120,929	125,686	101	51800	506	LIABILITY INS.	132,644
102,086	100,699	101	51800	513	WORKMAN'S COMPENSATION INS.	98,456
0	296	101	51800	599	OTHER CHARGES	0
<u>414,502</u>	<u>538,039</u>				TOTAL COUNTY BUILDINGS	<u>436,478</u>
1,047,747	1,253,087				<b>TOTAL GENERAL ADMINISTRATION</b>	1,014,469

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
					<b>FINANCE</b>	
					<u>ACCOUNTING AND BUDGETING</u>	
60,135	77,720	101	52100	105	SUPERVISOR / DIRECTOR	64,792
96,487	100,715	101	52100	119	ACCOUNTANTS/BOOKKEEPERS	105,763
8,547	8,547	101	52100	140	SUPPLEMENTS (Reimbursed in #48130)	8,547
0	3,000	101	52100	169	PART-TIME PERSONNEL	12,000
6,600	7,100	101	52100	186	LONGEVITY	5,900
10,119	11,651	101	52100	201	SOCIAL SECURITY TAX	12,215
12,687	14,303	101	52100	204	RETIREMENT	13,413
46,443	40,068	101	52100	207	MEDICAL INSURANCE	39,905
2,367	2,725	101	52100	212	MEDICARE	2,857
3,137	3,168	101	52100	307	COMMUNICATION	3,700
13,738	15,350	101	52100	337	MAINTENANCE AND REPAIR SERVICE	16,500
3,225	4,300	101	52100	348	POSTAL CHARGES	4,500
1,507	164	101	52100	355	TRAVEL	1,000
4,977	4,656	101	52100	435	OFFICE SUPPLIES	5,000
855	209	101	52100	524	IN-SERVICE/STAFF DEVELOPMENT	1,200
<u>2,958</u>	<u>11,639</u>	101	52100	709	DATA PROCESSING EQUIPMENT	<u>1,000</u>
273,781	305,316				TOTAL ACCOUNTING AND BUDGETING	298,292
					<u>PROPERTY ASSESSOR'S OFFICE</u>	
68,682	72,069	101	52300	101	COUNTY OFFICIAL / ADMINISTRATIVE	73,971
68,541	71,207	101	52300	162	CLERICAL PERSONNEL	75,186
0	0	101	52300	169	PART-TIME PERSONNEL	0
2,700	3,000	101	52300	186	LONGEVITY	3,300
2,850	2,850	101	52300	191	BOARD AND COMMITTEE MEMBER FEES	2,850
8,317	8,512	101	52300	201	SOCIAL SECURITY TAX	9,453
10,335	10,795	101	52300	204	RETIREMENT	11,054
21,247	30,548	101	52300	207	MEDICAL INSURANCE	33,638
1,945	1,991	101	52300	212	MEDICARE	2,211
366	301	101	52300	302	ADVERTISING	400
5,023	3,663	101	52300	305	AUDIT SERVICES	5,050
1,344	1,238	101	52300	307	COMMUNICATION	1,700
3,683	5,270	101	52300	317	DATA PROCESSING SERVICES	5,920
1,567	1,402	101	52300	337	MAINTENANCE AND REPAIR SERVICE	1,700
414	494	101	52300	348	POSTAL CHARGES	1,000
907	805	101	52300	355	TRAVEL	1,500
2,263	1,607	101	52300	435	OFFICE SUPPLIES	2,300
<u>421</u>	<u>6,706</u>	101	52300	718	MOTOR VEHICLES	<u>600</u>
200,603	222,456				TOTAL PROPERTY ASSESSOR'S OFFICE	231,833
					<u>REAPPRAISAL PROGRAM</u>	
0	0	101	52310	162	CLERICAL PERSONNEL	0
6,990	7,735	101	52310	169	PART-TIME PERSONNEL	8,700
433	480	101	52310	201	SOCIAL SECURITY TAX	540
0	0	101	52310	204	RETIREMENT	0
101	112	101	52310	212	MEDICARE	127
0	0	101	52310	302	ADVERTISING	0
0	0	101	52310	307	COMMUNICATION	0
4,955	3,790	101	52310	317	DATA PROCESSING SERVICES	4,960
0	0	101	52310	348	POSTAL CHARGES	0
0	0	101	52310	351	RENTALS	0
0	0	101	52310	435	OFFICE SUPPLIES	0
<u>520</u>	<u>397</u>	101	52310	499	OTHER SUPPLIES AND MAT	<u>600</u>
13,000	12,514				TOTAL REAPPRAISAL PROGRAM	14,927

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>COUNTY TRUSTEE'S OFFICE</b>						
68,682	72,069	101	52400	101	COUNTY OFFICIAL / ADMINISTRATIVE	73,971
22,298	23,272	101	52400	119	ACCOUNTANTS/BOOKKEEPERS	24,048
21,153	24,345	101	52400	161	SECRETARY(S)	25,147
4,950	5,600	101	52400	169	PART-TIME PERSONNEL	6,000
1,600	1,800	101	52400	186	LONGEVITY	2,000
7,030	7,480	101	52400	201	SOCIAL SECURITY TAX	8,133
8,397	8,966	101	52400	204	RETIREMENT	9,075
21,560	22,519	101	52400	207	MEDICAL INSURANCE	22,485
1,644	1,749	101	52400	212	MEDICARE	1,902
456	282	101	52400	302	ADVERTISING	500
1,157	1,159	101	52400	307	COMMUNICATION	1,300
12,650	20,065	101	52400	317	DATA PROCESSING SERVICES	14,000
517	615	101	52400	320	DUES AND MEMBERSHIPS	700
6,029	6,081	101	52400	337	MAINTENANCE AND REPAIR SERVICE	6,500
2,076	1,355	101	52400	348	POSTAL CHARGES	2,500
0	0	101	52400	355	TRAVEL	400
912	548	101	52400	435	OFFICE SUPPLIES	1,000
181,112	197,905				TOTAL COUNTY TRUSTEE'S OFFICE	199,661
<b>COUNTY CLERK'S OFFICE</b>						
68,682	72,069	101	52500	101	COUNTY OFFICIAL / ADMINISTRATIVE	73,971
45,419	47,567	101	52500	161	SECRETARY(S)	49,585
1,085	801	101	52500	169	PART-TIME PERSONNEL	12,000
1,600	1,800	101	52500	186	LONGEVITY	2,000
6,684	7,109	101	52500	201	SOCIAL SECURITY TAX	8,529
8,546	8,962	101	52500	204	RETIREMENT	9,103
32,020	30,741	101	52500	207	MEDICAL INSURANCE	28,752
1,563	1,663	101	52500	212	MEDICARE	1,995
3,807	3,546	101	52500	307	COMMUNICATION	3,900
607	641	101	52500	320	DUES AND MEMBERSHIPS	660
3,016	3,398	101	52500	348	POSTAL CHARGES	3,000
0	0	101	52500	355	TRAVEL	36
20,081	28,202	101	52500	435	OFFICE SUPPLIES	14,000
0	225	101	52500	719	OFFICE EQUIPMENT	1,600
193,109	206,725				TOTAL COUNTY CLERK'S OFFICE	209,131
861,605	944,915				<b>TOTAL FINANCE</b>	953,844
<b>ADMINISTRATION OF JUSTICE</b>						
<b>CIRCUIT COURT</b>						
68,682	72,069	101	53100	101	COUNTY OFFICIAL / ADMINISTRATIVE	73,971
101,787	118,060	101	53100	162	CLERICAL PERSONNEL	115,942
0	0	101	53100	169	PART-TIME PERSONNEL	0
3,100	4,000	101	53100	186	LONGEVITY	3,000
2,606	2,045	101	53100	187	OVERTIME	2,500
9,970	12,273	101	53100	201	SOCIAL SECURITY TAX	12,116
13,011	14,477	101	53100	204	RETIREMENT	14,168
65,963	64,369	101	53100	207	MEDICAL INSURANCE	65,894
2,251	2,599	101	53100	212	MEDICARE	2,834
2,932	3,304	101	53100	307	COMMUNICATION	3,300
140	9	101	53100	320	DUES AND MEMBERSHIPS	160
18,140	19,435	101	53100	337	MAINTENANCE AND REPAIR SERVICE	20,324
2,346	1,999	101	53100	348	POSTAL CHARGES	2,500
1,561	1,979	101	53100	351	RENTALS	2,400
0	1,375	101	53100	355	TRAVEL	2,000
5,878	10,668	101	53100	435	OFFICE SUPPLIES	10,000
0	0	101	53100	599	OTHER CHARGES	0
298,367	328,660				TOTAL CIRCUIT COURT	331,109

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
					<u>CRIMINAL COURT</u>	
0	0	101	53200	187	OVERTIME PAY	0
0	1,369	101	53200	189	OTHER SALARIES AND WAGES	0
7,643	9,407	101	53200	194	JURY AND WITNESS FEES	8,800
0	85	101	53200	201	SOCIAL SECURITY TAX	0
0	0	101	53200	204	RETIREMENT	0
0	0	101	53200	207	MEDICAL INSURANCE	0
0	20	101	53200	212	MEDICARE	0
700	800	101	53200	348	POSTAL CHARGES	800
0	0	101	53200	355	TRAVEL	0
0	0	101	53200	716	LAW ENFORCEMENT EQUIPMENT	0
8,343	11,680				TOTAL CRIMINAL COURT	9,600
					<u>GENERAL SESSIONS COURT</u>	
6,328	5,951	101	53300	133	PARAPROFESSIONALS	6,648
22,611	21,637	101	53300	162	CLERICAL PERSONNEL	23,958
600	700	101	53300	186	LONGEVITY	800
1,646	1,546	101	53300	201	SOCIAL SECURITY TAX	1,948
2,182	2,088	101	53300	204	RETIREMENT	2,277
10,773	17,371	101	53300	207	MEDICAL INSURANCE	16,218
385	362	101	53300	212	MEDICARE	456
2,001	2,079	101	53300	307	COMMUNICATION	2,300
355	430	101	53300	320	DUES AND MEMBERSHIPS	370
192	209	101	53300	348	POSTAL CHARGES	250
4,538	4,645	101	53300	355	TRAVEL	4,300
2,608	3,379	101	53300	435	OFFICE SUPPLIES	3,500
54,219	60,397				TOTAL GENERAL SESSIONS COURT	63,025
					<u>GENERAL SESSIONS JUDGE</u>	
115,201	117,305	101	53310	102	JUDGES	119,760
6,884	7,131	101	53310	201	SOCIAL SECURITY TAX	7,426
8,509	8,657	101	53310	204	RETIREMENT	8,683
13,120	3,662	101	53310	207	MEDICAL INSURANCE	0
1,610	1,668	101	53310	212	MEDICARE	1,737
145,324	138,423				TOTAL GENERAL SESSIONS JUDGE	137,606
					<u>DRUG COURT (Grant Funded- see 46220)</u>	
23,727	19,374	101	53330	103	ASSISTANT(S)	21,918
5,649	4,757	101	53330	160	GUARDS	5,754
1,400	0	101	53330	186	LONGEVITY	100
1,767	1,336	101	53330	201	SOCIAL SECURITY	1,722
1,752	1,430	101	53330	204	STATE RETIREMENT	1,597
3,950	10,846	101	53330	207	MEDICAL INSURANCE	6,268
0	115	101	53330	210	UNEMPLOYMENT COMPENSATION	0
413	312	101	53330	212	EMPLOYER MEDICARE	403
2,907	2,322	101	53330	307	COMMUNICATION	3,500
0	0	101	53330	336	MAINTENANCE & REPAIR	0
150	202	101	53330	348	POSTAL CHARGES	200
0	0	101	53330	349	PRINTING, STATIONERY, & FORMS	0
1,965	3,303	101	53330	355	TRAVEL	4,000
234	1,537	101	53330	399	OTHER CONTRACTED SERVICES	1,579
2,270	2,861	101	53330	435	OFFICE SUPPLIES	2,978
0	0	101	53330	719	OFFICE EQUIPMENT	0
46,183	48,396				TOTAL DRUG COURT	50,019

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
					<b>CHANCERY COURT (CLERK &amp; MASTER)</b>	
68,682	72,069	101	53400	101	COUNTY OFFICIAL/ADMINISTRATIVE	73,971
40,739	42,899	101	53400	162	CLERICAL PERSONNEL	44,975
3,500	500	101	53400	186	LONGEVITY	700
6,647	6,773	101	53400	201	SOCIAL SECURITY TAX	7,419
8,614	7,251	101	53400	204	RETIREMENT	8,675
25,340	28,665	101	53400	207	MEDICAL INSURANCE	28,752
1,554	1,584	101	53400	212	MEDICARE	1,735
2,077	2,069	101	53400	307	COMMUNICATION	2,300
217	251	101	53400	320	DUES AND MEMBERSHIPS	60
200	0	101	53400	337	MAINTENANCE AND REPAIR SERVICE	200
1,652	1,494	101	53400	348	POSTAL CHARGES	1,500
450	450	101	53400	355	TRAVEL	450
<u>3,744</u>	<u>3,959</u>	101	53400	435	OFFICE SUPPLIES	<u>4,000</u>
163,416	167,964				TOTAL CHANCERY COURT	174,737
					<b>JUVENILE COURT</b>	
21,718	22,661	101	53500	130	SOCIAL WORKER	23,439
0	0	101	53500	186	LONGEVITY	600
1,061	1,112	101	53500	201	SOCIAL SECURITY TAX	1,491
1,604	1,672	101	53500	204	RETIREMENT	1,743
15,193	16,087	101	53500	207	MEDICAL INSURANCE	16,218
248	260	101	53500	212	MEDICARE	349
0	0	101	53500	307	COMMUNICATION	0
1,197	1,155	101	53500	355	TRAVEL	1,200
<u>3,947</u>	<u>4,000</u>	101	53500	435	OFFICE SUPPLIES	<u>4,000</u>
44,969	46,948				TOTAL JUVENILE COURT	49,040
					<b>COURTROOM SECURITY</b>	
17,140	17,689	101	53920	105	SUPERVISOR / DIRECTOR	18,009
50,869	52,885	101	53920	160	GUARDS	57,353
0	0	101	53920	186	LONGEVITY	0
0	0	101	53920	187	OVERTIME	0
0	0	101	53920	189	OTHER SALARIES AND WAGES	0
4,217	4,376	101	53920	201	SOCIAL SECURITY	4,673
-31	0	101	53920	204	RETIREMENT	0
0	0	101	53920	207	MEDICAL INSURANCE	0
986	1,023	101	53920	212	MEDICARE	1,093
1,289	0	101	53920	599	OTHER CHARGES	1,425
0	0	101	53920	716	LAW ENFORCEMENT EQUIPMENT	3,200
<u>510</u>	<u>0</u>	101	53920	719	OFFICE EQUIPMENT	<u>100</u>
74,979	75,973				TOTAL COURTROOM SECURITY	85,853
835,800	878,441				<b>TOTAL ADMINISTRATION OF JUSTICE</b>	900,989
					<b>PUBLIC SAFETY</b>	
					<b>SHERIFF'S DEPARTMENT</b>	
75,550	79,276	101	54110	101	COUNTY OFFICIAL / ADMINISTRATIVE	81,368
662,321	719,438	101	54110	106	DEPUTIES	796,620
12,000	9,000	101	54110	140	SALARY SUPPLEMENTS	16,000
0	25,200	101	54110	162	CLERICAL PERSONNEL	42,370
0	0	101	54110	169	PART-TIME PERSONNEL	15,000
12,500	15,100	101	54110	186	LONGEVITY	16,000
78,010	99,248	101	54110	187	OVERTIME	85,000
26,186	28,322	101	54110	189	OTHER SALARIES AND WAGES	34,272
800	600	101	54110	191	BOARD AND COMMITTEE MEMBER FEES	1,800
9,280	17,186	101	54110	196	IN-SERVICE TRAINING	10,000
11,394	7,377	101	54110	199	OTHER FEES (Warrant Serving)	10,000
50,964	57,837	101	54110	201	SOCIAL SECURITY TAX	68,723
61,729	69,878	101	54110	204	RETIREMENT	79,274

## GENERAL FUND

### PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

#### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
203,543	174,426	101	54110	207	MEDICAL INSURANCE	167,446
11,919	13,526	101	54110	212	MEDICARE	16,073
211	0	101	54110	310	CONTRACTS WITH OTHER PUBLIC AGENCIES	500
1,615	1,815	101	54110	320	DUES AND MEMBERSHIPS	2,000
0	1,798	101	54110	335	MAINT & REPAIR SERVICE (Buildings)	2,000
770	2,520	101	54110	336	MAINT & REPAIR SERVICE (Equipment)	3,000
4,805	20,593	101	54110	338	MAINT & REPAIR SERVICE (Vehicles)	7,000
1,273	2,052	101	54110	348	POSTAL CHARGES	2,500
1,047	956	101	54110	355	TRAVEL	2,000
5,638	6,762	101	54110	399	OTHER CONTRACTED SERVICES	4,000
69,381	75,783	101	54110	425	GASOLINE	78,000
23,744	5,601	101	54110	431	LAW ENFORCEMENT SUPPLIES	6,000
5,321	5,863	101	54110	435	OFFICE SUPPLIES	5,500
5,946	11,665	101	54110	451	UNIFORMS	7,000
34,004	34,603	101	54110	453	VEHICLE PARTS	30,000
1,697	3,806	101	54110	499	OTHER SUPPLIES & MATERIALS	2,500
8,430	1,219	101	54110	708	COMMUNICATION EQUIPMENT	10,000
3,018	5,381	101	54110	709	DATA PROCESSING EQUIPMENT	3,000
25,283	5,041	101	54110	716	LAW ENFORCEMENT EQUIPMENT	12,000
0	12,000	101	54110	718	MOTOR VEHICLES	17,500
1,410,709	1,516,050				TOTAL SHERIFF'S DEPT (18% of Budget)	1,634,446
					<b>JAIL</b>	
39,365	40,334	101	54210	105	SUPERVISOR/DIRECTOR	36,068
498,498	574,922	101	54210	160	GUARDS	576,300
15,326	20,599	101	54210	162	CLERICAL PERSONNEL	20,868
2,781	0	101	54210	167	MAINTENANCE PERSONNEL	3,000
6,400	7,200	101	54210	186	LONGEVITY	4,500
59,187	38,379	101	54210	187	OVERTIME	35,000
25,549	28,615	101	54210	189	OTHER SALARIES AND WAGES	28,560
200	2,447	101	54210	196	IN-SERVICE TRAINING	5,000
38,274	42,130	101	54210	201	SOCIAL SECURITY TAX	43,667
44,163	48,108	101	54210	204	RETIREMENT	51,062
137,385	127,354	101	54210	207	MEDICAL INSURANCE	168,649
8,951	9,853	101	54210	212	MEDICARE	10,213
37,370	29,024	101	54210	307	COMMUNICATION	35,000
144,261	127,412	101	54210	312	CONTR. w/ OTHER PRIVATE AG (FoodService)	135,000
27,197	34,785	101	54210	335	MAINT & REPAIR SERVICE (Bldg)	30,000
39,768	29,091	101	54210	336	MAINT & REPAIR SERVICE (Equip)	15,000
0	551	101	54210	337	MAINT & REPAIR SERVICE (Office Equipment)	3,000
315,678	338,563	101	54210	340	MEDICAL AND DENTAL SERVICES	200,000
360	360	101	54210	347	PEST CONTROL	400
1,141	273	101	54210	355	TRAVEL	1,000
7,418	7,526	101	54210	399	OTHER CONTRACTED SERVICES	6,400
18,155	13,255	101	54210	410	CUSTODIAL SUPPLIES	18,000
0	373	101	54210	413	DRUGS AND MEDICAL SUPPLIES	1,000
35,707	33,661	101	54210	415	ELECTRICITY	38,000
492	89	101	54210	422	FOOD SUPPLIES	1,500
0	0	101	54210	425	GASOLINE	2,500
11,731	10,098	101	54210	434	NATURAL GAS	10,000
2,500	1,792	101	54210	435	OFFICE SUPPLIES	3,000
6,542	7,172	101	54210	441	PRISONER'S CLOTHING	8,000
3,901	7,681	101	54210	451	UNIFORMS	9,000
37,004	33,240	101	54210	454	WATER AND SEWER	30,000
1,485	4,159	101	54210	499	OTHER SUPPLIES AND MATERIALS	15,000
1,000	6,299	101	54210	718	MOTOR VEHICLES	6,100
1,567,788	1,625,345				TOTAL JAIL (17% of Budget)	1,550,787

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
1,495	1,750	101	54240	399	<u>JUVENILE SERVICES</u> OTHER CONTRACTED SERVICES	1,000
1,495	1,750				TOTAL JUVENILE SERVICES	1,000
					<u>FIRE PREVENTION AND CONTROL</u>	
9,571	9,529	101	54310	207	MEDICAL INSURANCE (Fire Rescue)	9,700
2,000	1,077	101	54310	309	CONTRACTS WITH GOVERNMENT AGENCIES	4,000
54,500	54,500	101	54310	316	FIRE PREVENTION & CONTROL (Fire Rescue)	54,500
0	0	101	54310	351	RENTALS	3,000
38,671	38,775	101	54310	511	VEHICLE & EQUIPMENT INSUR (Fire Rescue-VFIS)	39,000
3,358	1,938	101	54310	513	WORKMAN'S COMPENSATION (Fire Rescue-VFIS)	3,000
20,499	20,364	101	54310	599	OTHER CHARGES (VFD prorate)	24,000
128,599	126,183				TOTAL FIRE PREVENTION AND CONTROL	137,200
					<u>CIVIL DEFENSE</u>	
7,875	8,111	101	54410	105	SUPERVISOR / DIRECTOR	8,273
4,645	4,645	101	54410	140	SUPPLEMENTS (O.R.R.C.A.)	4,645
776	791	101	54410	201	SOCIAL SECURITY TAX	801
182	185	101	54410	212	MEDICARE	188
4,803	4,149	101	54410	307	COMMUNICATION	3,500
585	590	101	54410	320	DUES AND MEMBERSHIPS	300
1,259	3,444	101	54410	336	MAINTENANCE AND REPAIR SERVICE	800
966	1,082	101	54410	355	TRAVEL	1,000
102	376	101	54410	422	FOOD SUPPLIES	300
709	1,214	101	54410	425	GASOLINE	1,500
773	281	101	54410	435	OFFICE SUPPLIES	200
1,131	1,975	101	54610	499	OTHER SUPPLIES AND MAT	350
1,953	1,954	101	54410	506	INSURANCE	2,000
0	8,748	101	54410	599	OTHER CHARGES (Proceeds from sold trailer)	8,748
25,759	37,546				TOTAL CIVIL SERVICE	32,605
					<u>RESCUE SQUAD</u>	
3,000	3,000	101	54420	316	CONTRIBUTIONS & GIFTS	3,000
3,000	3,000				TOTAL RESCUE SQUAD	3,000
					<u>OTHER EMERGENCY MANAGEMENT (E911)- 48140</u>	
30,681	31,773	101	54490	103	ADMINISTRATIVE ASSISTANT	32,407
43,344	44,644	101	54490	105	SUPERVISOR / DIRECTOR	45,537
0	0	101	54490	121	DATA PROCESSOR	0
193,358	229,608	101	54490	148	DISPATCHER(S)	280,000
39	953	101	54490	169	PART-TIME PERSONNEL	0
6,200	6,400	101	54490	186	LONGEVITY	6,600
32,787	38,950	101	54490	187	OVERTIME	31,300
7,314	9,559	101	54490	189	OTHER SALARIES & WAGES	10,000
18,650	21,848	101	54490	201	SOCIAL SECURITY	25,163
22,475	26,543	101	54490	204	STATE RETIREMENT	29,424
50,407	54,848	101	54490	207	MEDICAL INSURANCE	42,490
738	1,122	101	54490	210	UNEMPLOYMENT COMPENSATION	1,000
4,362	5,110	101	54490	212	MEDICARE	5,885
410,354	471,358				TOTAL OTHER EMERGENCY MANAGEMENT	509,806

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
22,500	24,000
0	0
0	0
<u>24,673</u>	<u>24,394</u>
47,173	48,394
5,000	5,000
<u>1,148</u>	<u>1,773</u>
<u>6,148</u>	<u>6,773</u>
3,601,025	3,836,399
4,910	5,057
304	314
71	73
3,356	3,303
19,327	0
425	485
289	1,163
92	94
347	167
0	245
4,745	4,289
1,028	843
1,257	917
1,911	1,470
<u>1,331</u>	<u>250</u>
39,393	18,670
0	10,010
48,901	56,756
25,314	26,381
512,749	488,752
9,070	-4
12,217	53,682
17,300	20,300
395,397	378,495
18,512	18,775
1,492	2,971
62,299	62,724
72,520	72,921
155,774	175,153
14,596	14,643
9,435	8,599
570	645
2,000	2,586
8,649	7,647
42,377	30,092
206	1,510
1,914	3,082

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>COUNTY CORONER/MEDICAL EXAMINER</b>				
101	54610	105	SUPERVISOR / DIRECTOR	26,400
101	54610	201	SOCIAL SECURITY	0
101	54610	212	EMPLOYER MEDICARE	0
101	54610	340	MEDICAL AND DENTAL SERVICES	<u>9,000</u>
TOTAL COUNTY CORONER/MED EXAMINER				35,400
<b>OTHER PUBLIC SAFETY/HUMANE SOCIETY AND OTHER</b>				
101	54900	316	CONTRIBUTIONS & GIFTS	5,800
101	54900	443	ROAD SIGNS	<u>2,000</u>
TOTAL OTHER PUBLIC SAFETY/HUMANE SOC				<u>7,800</u>
<b>TOTAL PUBLIC SAFETY</b>				3,912,044
<b>PUBLIC HEALTH AND WELFARE</b>				
<b>LOCAL HEALTH CENTER</b>				
101	55110	166	CUSTODIAL PERSONNEL	5,778
101	55110	201	SOCIAL SECURITY TAX	359
101	55110	212	MEDICARE	84
101	55110	307	COMMUNICATION	3,800
101	55110	316	CONTRIBUTIONS & GIFTS	19,979
101	55110	335	MAINTENANCE & REPAIR (Bldg)	800
101	55110	336	MAINTENANCE & REPAIR (Equip)	800
101	55110	348	POSTAL CHARGES	500
101	55110	410	CUSTODIAL SUPPLIES	900
101	55110	413	DRUGS AND MEDICAL SUPPLIES	1,500
101	55110	415	ELECTRICITY	4,100
101	55110	434	NATURAL GAS	1,300
101	55110	435	OFFICE SUPPLIES	1,500
101	55110	454	WATER AND SEWER	1,200
101	55110	599	OTHER CHARGES	<u>2,305</u>
TOTAL LOCAL HEALTH CENTER				44,905
<b>AMBULANCE/EMERGENCY MEDICAL SERVICES</b>				
101	55130	103	ASSISTANT(S)	20,421
101	55130	105	SUPERVISOR / DIRECTOR	51,377
101	55130	119	ACCOUNTANTS/BOOKKEEPERS	28,281
101	55130	131	MEDICAL PERSONNEL	470,000
101	55130	140	SUPPLEMENTS	10,000
101	55130	168	TEMPORARY PERSONNEL	45,000
101	55130	186	LONGEVITY	18,800
101	55130	187	OVERTIME	330,000
101	55130	189	OTHER SALARIES AND WAGES	17,500
101	55130	196	IN-SERVICE TRAINING	4,000
101	55130	201	SOCIAL SECURITY TAX	61,714
101	55130	204	RETIREMENT	68,613
101	55130	207	MEDICAL INSURANCE	191,875
101	55130	212	MEDICARE	14,433
101	55130	307	COMMUNICATION	7,000
101	55130	320	DUES AND MEMBERSHIPS	700
101	55130	333	LICENSES	2,750
101	55130	336	MAINTENANCE & REPAIR (Equip)	8,000
101	55130	338	MAINTENANCE & REPAIR (Vehicles)	30,000
101	55130	348	POSTAL CHARGES	1,500
101	55130	355	TRAVEL	4,000

## GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
35,303	47,837
2,961	3,946
71,800	65,883
5,357	5,286
37,666	35,839
2,481	2,224
1,827	2,546
5,939	5,661
2,073	2,296
29,337	30,935
16,403	20,905
2,922	2,995
1,517	1,641
2,015	2,312
<u>13,867</u>	<u>0</u>
1,642,763	1,666,024
360	400
<u>5,000</u>	<u>0</u>
5,360	400
0	0
22,063	25,223
100	200
1,314	1,515
1,637	1,876
6,054	6,146
307	354
138	1,158
<u>3,069</u>	<u>0</u>
<u>34,682</u>	<u>36,472</u>
1,722,198	1,721,567
<u>4,048</u>	<u>2,746</u>
4,048	2,746
44,622	46,581
0	590
2,767	2,888
647	675
9,213	9,298
410	498
1,263	1,307
886	657
322	345
969	1,153
1,573	2,233
6,484	8,362
<u>960</u>	<u>1,000</u>
70,115	75,587

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
101	55130	399	OTHER CONTRACTED SERVICES	60,000
101	55130	410	CUSTODIAL SUPPLIES	3,000
101	55130	413	DRUGS AND MEDICAL SUPPLIES	50,000
101	55130	415	ELECTRICITY	6,000
101	55130	425	GASOLINE	37,000
101	55130	434	NATURAL GAS	2,500
101	55130	435	OFFICE SUPPLIES	2,000
101	55130	451	UNIFORMS	6,000
101	55130	454	WATER AND SEWER	2,200
101	55130	506	LIABILITY INS.	32,000
101	55130	599	OTHER CHARGES	20,000
101	55130	704	ATTENDANCE EQUIPMENT	3,000
101	55130	708	COMMUNICATION EQUIPMENT	1,500
101	55130	709	DATA PROCESSING EQUIPMENT	2,250
101	55130	718	MOTOR VEHICLES	<u>0</u>
			TOTAL AMBULANCE/EMER MEDICAL SER	1,613,414
<u>CRIPPLED CHILDREN SERVICE</u>				
101	55180	316	CONTRIBUTIONS	937
101	55180	599	OTHER CHARGES (Child Advocacy Center)	<u>5,000</u>
			TOTAL CRIPPLED CHILDREN SERVICE	5,937
<u>OTHER LOCAL HEALTH SERVICES (DGA)(see 46310)</u>				
101	55190	131	MEDICAL PERSONNEL	30,132
101	55190	162	CLERICAL PERSONNEL	22,868
101	55190	186	LONGEVITY	300
101	55190	201	SOCIAL SECURITY	3,305
101	55190	204	STATE RETIREMENT	3,865
101	55190	207	MEDICAL INSURANCE	14,457
101	55190	212	EMPLOYER MEDICARE	773
101	55190	355	TRAVEL	3,100
101	55190	599	OTHER CHARGES	<u>2,800</u>
			TOTAL OTHER LOCAL HEALTH SERVICES	<u>81,600</u>
			<b>TOTAL PUBLIC HEALTH AND WELFARE</b>	<b>1,745,856</b>
<b><u>SOCIAL, CULTURAL, AND RECREATION</u></b>				
<u>SENIOR CITIZEN'S ASSISTANCE</u>				
101	56300	599	OTHER CHARGES	<u>4,200</u>
			TOTAL SENIOR CITIZEN'S ASSISTANCE	4,200
<u>LIBRARIES</u>				
101	56500	129	LIBRARIANS	60,189
101	56500	196	IN-SERVICE TRAINING	660
101	56500	201	SOCIAL SECURITY TAX	3,732
101	56500	212	MEDICARE	873
101	56500	307	COMMUNICATION	9,400
101	56500	348	POSTAL CHARGES	770
101	56500	351	RENTALS	1,263
101	56500	355	TRAVEL	770
101	56500	429	INSTRUCTIONAL SUPPLIES	500
101	56500	435	OFFICE SUPPLIES	1,500
101	56500	437	PERIODICALS	2,750
101	56500	599	OTHER CHARGES	0
101	56500	709	DATA PROCESSING EQUIPMENT	<u>1,000</u>
			TOTAL LIBRARIES	83,407

## GENERAL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

HISTORY							ESTIMATED
ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	2019-20	
					<u>PARKS AND FAIR BOARDS</u>		
3,515	529	101	56700	335	MAINTENANCE AND REPAIR SERVICE	1,250	
<u>1,250</u>	<u>320</u>	101	56700	499	OTHER SUPPLIES AND MAT	<u>1,250</u>	
4,765	849				TOTAL PARKS AND FAIR BOARDS	<u>2,500</u>	
<u>78,928</u>	<u>79,181</u>				<b>TOTAL SOCIAL, CULTURAL, AND REC</b>	<u>90,107</u>	
					<u>AGRICULTURE AND NATURAL RESOURCES</u>		
					<u>AGRICULTURE EXTENSION OFFICE</u>		
2,841	4,137	101	57100	307	COMMUNICATION	6,000	
950	950	101	57100	337	MAINTENANCE AND REPAIR SERVICE	1,000	
1,994	2,000	101	57100	355	TRAVEL	2,000	
39,863	48,666	101	57100	399	OTHER CONTRACTED SERVICES	51,160	
2,907	2,160	101	57100	435	OFFICE SUPPLIES	4,000	
8,256	5,672	101	57100	499	OTHER SUPPLIES AND MAT	5,500	
<u>1,000</u>	<u>648</u>	101	57100	719	OFFICE EQUIPMENT	<u>1,000</u>	
57,810	64,231				TOTAL AGRICULTURE EXTENSION OFFICE	70,660	
					<u>SOIL CONSERVATION</u>		
6,000	6,000	101	57500	316	CONTRIBUTIONS & GIFTS (Soil Conserv. Dist.)	8,000	
<u>9,000</u>	<u>9,000</u>	101	57500	599	OTHER CHARGES	<u>12,000</u>	
15,000	15,000				TOTAL SOIL CONSERVATION	<u>20,000</u>	
<u>72,810</u>	<u>79,231</u>				<b>TOTAL AGRICULTURE &amp; NATURAL RES.</b>	<u>90,660</u>	
					<u>OTHER GENERAL GOVERNMENT</u>		
					<u>TOURISM</u>		
3,500	0	101	58110	316	CONTRIBUTIONS & GIFTS (Rugby)	0	
<u>0</u>	<u>0</u>	101	58110	707	BUILDING IMPROVEMENTS	<u>0</u>	
3,500	0				TOTAL TOURISM	0	
					<u>INDUSTRIAL DEVELOPMENT</u>		
0	0	101	58120	191	BOARD AND COMMITTEE MEMBER FEE	0	
0	0	101	58120	307	COMMUNICATION	0	
0	0	101	58120	316	CONTRIBUTIONS & GIFTS	0	
<u>0</u>	<u>0</u>	101	58120	724	SITE DEVELOPMENT	<u>0</u>	
0	0				TOTAL INDUSTRIAL DEVELOPMENT	0	
					<u>ECONOMIC AND COMMUNITY DEVELOPMENT</u>		
0	0	101	58190	105	SUPERVISOR/DIRECTOR	0	
0	0	101	58190	169	PART-TIME PERSONNEL	0	
0	0	101	58190	201	SOCIAL SECURITY	0	
0	0	101	58190	204	RETIREMENT	0	
0	0	101	58190	210	UNEMPLOYMENT COMPENSATION	0	
0	0	101	58190	212	EMPLOYER MEDICARE	0	
23,000	23,000	101	58190	316	CONTRIBUTIONS & GIFTS (Chamber of Comm)	23,000	
0	0	101	58190	452	UTILITIES	0	
0	0	101	58190	499	OTHER SUPPLIES AND MATERIALS	0	
<u>0</u>	<u>0</u>	101	58190	599	OTHER CHARGES (Grants)	<u>0</u>	
23,000	23,000				TOTAL ECONOMIC AND COMMUNITY DEV	23,000	

# GENERAL FUND

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
					<b>VETERAN'S SERVICES</b>	
500	500	101	58300	316	CONTRIBUTIONS (DAV)	500
25,000	25,000	101	58300	399	OTHER CONTRACTED SERVICES	25,000
<u>0</u>	<u>1,750</u>	101	58300	499	OTHER SUPPLIES AND MATERIALS	<u>3,250</u>
25,500	27,250				TOTAL VETERAN'S SERVICES	28,750
					<b>MISCELLANEOUS</b>	
2,764	3,001	101	58900	206	LIFE INSURANCE	2,800
9,770	11,724	101	58900	210	UNEMPLOYMENT COMPENSATION	14,000
5,757	8,586	101	58900	358	REMITTANCE OF REVENUES COLL. (C.A.S.A.)	11,000
118,810	130,911	101	58900	510	TRUSTEE'S COMMISSION	130,000
<u>0</u>	<u>0</u>	101	58900	599	OTHER CHARGES	<u>0</u>
<u>137,100</u>	<u>154,222</u>				TOTAL MISCELLANEOUS	<u>157,800</u>
<u>189,100</u>	<u>204,472</u>				<b>TOTAL OTHER GENERAL GOVERNMENT</b>	<u>209,550</u>
8,409,214	8,997,292				<b>TOTAL GENERAL GOVERNMENT</b>	8,917,519
					<b>DEBT SERVICE</b>	
108,697	77,964	101	82110	610	PRINCIPAL ON CAPITAL LEASES	40,446
<u>7,487</u>	<u>2,378</u>	101	82210	611	INTEREST ON CAPITAL LEASES	<u>5,268</u>
116,184	80,341				TOTAL DEBT SERVICE	45,714
					<b>OTHER USES</b>	
1,518	50,000	101	99100	590	TRANSFERS TO OTHER FUNDS	0
<u>0</u>	<u>0</u>	101	99130	606	OTHER DEBT ISSUANCE CHARGES	<u>0</u>
1,518	50,000				<b>TOTAL OTHER USES</b>	0
8,525,398	9,077,634				TOTAL EXPENDITURES	8,963,233
<u>1,518</u>	<u>50,000</u>				TOTAL OTHER USES	<u>0</u>
8,526,917	9,127,634				<b>TOTAL EXPEND/ENCUMB &amp; OTHER USES</b>	8,963,233
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	0
-300,486	-229,487					
1,985,433	1,684,947				<b>EST. BEGINNING FUND BALANCE JULY 1</b>	1,455,459
1,684,947	1,455,459				<b>EST. ENDING FUND BALANCE JUNE 30</b>	1,455,459

# Balance Sheet

June 30, 2019

## 101 GENERAL FUND

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
101	-	11140	CASH WITH TRUSTEE	1,428,190.66
101	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	79,834.48
101	-	11410	ACCOUNTS RECEIVABLE	35,777.96
101	-	11410	EMS ACCOUNTS RECEIVABLE (EMS)	121,214.85
101	-	11420	EMS ALLOWANCE FOR UNCOLLECTIBLES-CONTRA ACCT	-28,569.67
101	-	11430	DUE FROM OTHER GOVERNMENTS	8,471.36
101	-	11430	DRGCT DUE FROM OTHER GOVERNMENTS (Drug Court)	8,603.00
101	-	11430	INCTX DUE FROM OTHER GOVERNMENTS (Income Tax)	16,942.72
101	-	11500	- PROPERTY TAXES RECEIVABLE	6,144,691.39
101	-	11510	- ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-290,537.00
101	-	11600	MED PREPAID ITEMS (Employee Medical Insurance)	0.00
101	-	11600	- VFIS PREPAID ITEMS (Fire Rescue)	1,433.00
TOTAL ASSETS				7,526,052.75
<b>LIABILITIES</b>				
101	-	21343	CIGNA HEALTH INSURANCE	-83,394.64
101	-	21344	AMERICAN HERTIAGE LIFE INS PREM PAYABLE	-4,517.41
101	-	21200	ACCRUED PAYROLL	-123,589.66
101	-	29940	DEFERRED CURRENT PROPERTY TAXES	-5,557,867.00
101	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-274,149.00
101	-	29990	OTHER DEFERRED/UNAVAILABLE REVENUE	-8,471.36
101	-	29990	AMB OTHER DEFERRED/UNAVAILABLE REV-AMB	-18,603.79
TOTAL LIABILITIES				-6,070,592.86
<b>FUND BALANCE</b>				
101	-	34110	ENCUMBRANCES - CURRENT YEAR	-30,854.22
101	-	34120	ENCUMBRANCES - PRIOR YEAR	-293.00
101	-	34510	RGDDS RESTRICTED FOR GENERAL GOVERNMENT	-33,502.51
101	-	34520	C&M RESTRICTED FOR ADMINISTRATION OF JUSTICE	-12,117.48
101	-	34520	DRGCT RESTRICTED FOR ADMINISTRATION OF JUSTICE	-19,072.20
101	-	34625	O.P.S COMMITTED FOR PUBLIC SAFETY	-5,772.52
101	-	34630	EMT-P COMMITTED FOR PUBLIC HEALTH AND WELFARE	-1,050.00
101	-	34635	LIBRY COMMITTED FOR SOCIAL, CULTURAL, REC SER	-26,050.80
101	-	39000	UNASSIGNED	-1,556,234.34
101	-	39000	UNASSIGNED (Current Year Decrease in Net Position)	229,487.18
TOTAL FUND BALANCE (Net Position)				-1,455,459.89
Fund Is In Balance				0.00

# SOLID WASTE FUND



The Solid Waste/Sanitation Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Solid Waste/Sanitation Fund is used to account for transactions relating to solid waste disposal, educational projects, and recycling.

# SOLID WASTE/SANITATION

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
		<b>LOCAL TAXES</b>				
		<u>COUNTY PROPERTY TAXES</u>				
793,463	771,299	116	40110		CURRENT PROPERTY TAX (.306 Tax Rate)	815,153
40,312	34,482	116	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	39,995
35	112	116	40125		TRUSTEE'S COLLECTIONS - BANKRUTCY	0
19,888	21,901	116	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	20,000
7,583	6,554	116	40140		INTEREST AND PENALTY	7,000
<u>2,091</u>	<u>4,007</u>	116	40150		PICK-UP TAXES	<u>300</u>
863,371	838,355				TOTAL COUNTY PROPERTY TAX	882,448
		<u>STATUTORY LOCAL TAXES</u>				
<u>0</u>	<u>0</u>				TOTAL STATUTORY LOCAL TAXES	<u>0</u>
863,371	838,355				<b>TOTAL LOCAL TAXES</b>	882,448
		<b>CHARGES FOR CURRENT SERVICES</b>				
		<u>GENERAL SERVICE CHARGES</u>				
<u>228,143</u>	<u>235,247</u>	116	43114		SOLID WASTE DISPOSAL FEE	<u>246,000</u>
<u>228,143</u>	<u>235,247</u>				TOTAL GENERAL SERVICE CHARGES	<u>246,000</u>
228,143	235,247				<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	246,000
		<b>OTHER LOCAL REVENUES</b>				
		<u>RECURRING ITEMS</u>				
0	0	116	44130		SALE OF MATERIALS AND SUPPLIES	0
33,028	16,578	116	44145		SALE OF RECYCLED MATERIALS	33,000
<u>0</u>	<u>0</u>	116	44170		MISCELLANEOUS REFUNDS	<u>0</u>
33,028	16,578				TOTAL RECURRING ITEMS	33,000
		<u>NONRECURRING ITEMS</u>				
0	0	116	44530		SALE OF EQUIPMENT	0
<u>0</u>	<u>0</u>	116	44560		DAMAGES RECOVERED FROM INDIV.	<u>0</u>
<u>0</u>	<u>0</u>				TOTAL NONRECURRING ITEMS	<u>0</u>
33,028	16,578				<b>TOTAL OTHER LOCAL REVENUES</b>	33,000
		<b>STATE OF TENNESSEE</b>				
		<u>GRANTS</u>				
4,346	4,051	116	46170		SOLID WASTE GRANTS	0
41,158	27,441	116	46430		LITTER PROGRAM	45,079
0	0	116	46490		OTHER PUBLIC WORKS GRANTS	0
<u>0</u>	<u>0</u>				TOTAL STATE GRANTS	<u>0</u>
<u>0</u>	<u>0</u>	<u>OTHER STATE REVENUES</u>				
<u>0</u>	<u>0</u>	116	46990		OTHER STATE REVENUES	<u>0</u>
45,503	31,492				TOTAL OTHER STATE REVENUES	<u>0</u>
					<b>TOTAL STATE OF TENNESSEE</b>	45,079
0	0	116	48610		DONATIONS	0
		<b>OTHER SOURCES (NON REVENUE)</b>				
0	0	116	49300		CAPITAL LEASES ISSUED	0
<u>0</u>	<u>2,500</u>	116	49700		INSURANCE RECOVERY	<u>0</u>
0	2,500				<b>TOTAL OTHER SOURCES (NON REVENUE)</b>	0
1,170,045	1,121,672				TOTAL ESTIMATED REVENUES	1,206,527
<u>0</u>	<u>2,500</u>				TOTAL OTHER SOURCES	<u>0</u>
1,170,045	1,124,172				<b>TOTAL REVENUE AND OTHER SOURCES</b>	1,206,527

# SOLID WASTE/SANITATION

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>GENERAL GOVERNMENT</b>						
<i>PUBLIC HEALTH AND WELFARE</i>						
<u>SANITATION MANAGEMENT</u>						
48,901	68,864	116	55710	105	SUPERVISOR / DIRECTOR	52,304
3,300	3,400	116	55710	186	LONGEVITY	3,500
3,093	4,344	116	55710	201	SOCIAL SECURITY TAX	3,460
3,855	5,340	116	55710	204	RETIREMENT	4,046
8,022	10,008	116	55710	207	MEDICAL INSURANCE	16,218
723	1,016	116	55710	212	MEDICARE	810
0	0	116	55710	307	COMMUNICATION	0
0	150	116	55710	355	TRAVEL	250
0	0	116	55710	502	BUILDING AND CONTENTS INS.	0
6,967	7,241	116	55710	506	LIABILITY INS.	7,642
0	0	116	55710	511	VEHICLE AND EQUIPMENT INS.	0
<u>35,284</u>	<u>38,098</u>	116	55710	513	WORKMAN'S COMPENSATION INS.	<u>35,864</u>
110,146	138,460				TOTAL SANITATION MANAGEMENT	124,094
<u>SANITATION EDUCATION/INFORMATION (LITTER GRANT)</u>						
14,083	15,198	116	55720	105	SUPERVISOR / DIRECTOR	14,420
14,613	14,817	116	55720	164	ATTENDANTS	14,250
1,779	1,861	116	55720	201	SOCIAL SECURITY TAX	1,778
0	0	116	55720	204	RETIREMENT	0
416	435	116	55720	212	MEDICARE	416
500	773	116	55720	302	ADVERTISING	2,000
65	0	116	55720	335	MAINTENANCE & REPAIR	0
58	66	116	55720	355	TRAVEL	2,000
0	0	116	55720	399	OTHER CONTRACTED SERVICES	0
1,440	1,371	116	55720	425	GASOLINE	2,000
1,497	507	116	55720	429	INSTRUCTIONAL SUPPLIES	1,215
627	1,624	116	55720	453	VEHICLE PARTS	2,000
9,103	7,395	116	55720	499	OTHER SUPPLIES & MATERIALS	5,000
<u>0</u>	<u>0</u>	116	55720	599	OTHER CHARGES	<u>0</u>
44,182	44,047				TOTAL SANITATION EDUCATION/INFO	45,079
<u>WASTE PICKUP</u>						
49,194	49,796	116	55731	147	TRUCK DRIVERS	55,620
9,050	16,491	116	55731	169	PART-TIME PERSONNEL	12,731
1,100	1,300	116	55731	186	LONGEVITY	1,700
2,935	3,279	116	55731	187	OVERTIME	3,136
3,579	4,172	116	55731	201	SOCIAL SECURITY TAX	4,538
4,218	4,005	116	55731	204	RETIREMENT	4,384
20,515	16,809	116	55731	207	MEDICAL INSURANCE	12,535
837	976	116	55731	212	MEDICARE	1,062
25	193	116	55731	333	LICENSES	100
308,617	290,630	116	55731	399	OTHER CONTRACTED SERVICES	293,475
5,710	8,440	116	55731	418	EQUIPMENT AND MACHINERY PARTS	8,000
7,696	15,509	116	55731	425	GASOLINE	20,000
2,488	0	116	55731	433	LUBRICANTS	2,500
8,040	6,545	116	55731	450	TIRES AND TUBES	7,000
<u>47,241</u>	<u>46,775</u>	116	55731	733	SOLID WASTE EQUIPMENT	<u>51,000</u>
471,245	464,919				TOTAL WASTE PICKUP	477,781

# SOLID WASTE/SANITATION

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
					<u>CONVENIENCE CENTERS</u>	
177,504	177,844	116	55732	164	ATTENDANTS	185,000
5,100	4,600	116	55732	186	LONGEVITY	7,200
5,017	5,700	116	55732	187	OVERTIME	4,778
8,354	9,724	116	55732	189	OTHER SALARIES AND WAGES	7,500
11,287	11,825	116	55732	201	SOCIAL SECURITY TAX	12,678
9,503	9,648	116	55732	204	RETIREMENT	14,825
46,782	30,939	116	55732	207	MEDICAL INSURANCE	34,841
2,640	2,765	116	55732	212	MEDICARE	2,965
350	0	116	55732	351	RENTALS	2,600
15,742	19,368	116	55732	426	GENERAL CONSTRUCTION MATERIAL	13,650
1,500	1,626	116	55732	456	GRAVEL AND CHERT	1,500
2,828	1,947	116	55732	499	OTHER SUPPLIES AND MATERIALS	1,620
0	0	116	55732	718	MOTOR VEHICLES	0
286,607	275,985				TOTAL CONVENIENCE CENTERS	289,157
					<u>RECYCLING CENTER</u>	
17,831	22,642	116	55751	105	SUPERVISOR/DIRECTOR	29,120
0	2,182	116	55751	164	ATTENDANTS	18,907
34,764	41,657	116	55751	169	PART-TIME PERSONNEL	16,093
600	0	116	55751	186	LONGEVITY	100
144	157	116	55751	187	OVERTIME	0
0	0	116	55751	189	OTHER SALARIES AND WAGES	0
3,282	4,132	116	55751	201	SOCIAL SECURITY TAX	3,982
1,372	1,845	116	55751	204	RETIREMENT	3,490
1,252	0	116	55751	207	MEDICAL INSURANCE	0
768	966	116	55751	212	MEDICARE	932
1,752	1,690	116	55751	307	COMMUNICATION	2,000
1,901	2,503	116	55751	415	ELECTRICITY	2,200
4,300	6,924	116	55751	425	GASOLINE	4,000
0	0	116	55751	451	UNIFORMS	0
4,551	4,300	116	55751	453	VEHICLE PARTS	3,000
446	421	116	55751	454	WATER AND SEWER	500
4,005	4,682	116	55751	499	OTHER SUPPLIES AND MATERIALS	1,000
6,596	109	116	55751	599	OTHER CHARGES	500
13,705	2,349	116	55751	733	SOLID WASTE EQUIPMENT	500
97,268	96,556				TOTAL RECYCLING CENTER	86,324
					<u>LANDFILL OPERATIONS AND MAINTENANCE</u>	
25,126	25,198	116	55754	164	ATTENDANTS	24,065
300	400	116	55754	186	LONGEVITY	600
2,035	3,038	116	55754	187	OVERTIME	3,000
1,509	1,559	116	55754	201	SOCIAL SECURITY TAX	1,716
2,037	2,111	116	55754	204	RETIREMENT	2,006
10,773	10,939	116	55754	207	MEDICAL INSURANCE	11,153
353	365	116	55754	212	MEDICARE	402
7,585	7,631	116	55754	307	COMMUNICATION	7,500
0	0	116	55754	321	ENGINEERING SERVICES	2,000
14,289	17,602	116	55754	336	MAINTENANCE AND REPAIR SERVICES	18,000
3,591	4,709	116	55754	351	RENTALS	7,000
14,742	16,576	116	55754	415	ELECTRICITY	14,000
8,658	9,246	116	55754	418	EQUIPMENT AND MACHINERY PARTS	12,000

# SOLID WASTE/SANITATION

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

## HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
14,925	18,289	116	55754	425	GASOLINE	20,000
6,441	3,938	116	55754	426	GENERAL CONSTRUCTION MATERIAL	7,000
1,491	715	116	55754	433	LUBRICANTS	1,500
420	354	116	55754	434	NATURAL GAS	600
2,500	822	116	55754	435	OFFICE SUPPLIES	1,500
2,197	2,826	116	55754	454	WATER AND SEWER	3,500
9,160	14,132	116	55754	523	LANDFILL CLOSURE/POST-CLOSURE	17,500
4,867	6,275	116	55754	724	SITE DEVELOPMENT	5,000
0	14,395	116	55754	733	SOLID WASTE EQUIPMENT	0
<u>132,999</u>	<u>161,122</u>				TOTAL LANDFILL OPERATION AND MAINTENANCE	<u>160,042</u>
1,142,446	1,181,089				TOTAL PUBLIC HEALTH AND WELFARE	1,182,477
					<b>OTHER GENERAL GOVERNMENT</b>	
					<b>OTHER CHARGES</b>	
<u>19,402</u>	<u>18,885</u>	116	58400	510	TRUSTEE'S COMMISSION	<u>22,000</u>
19,402	18,885				TOTAL OTHER CHARGES	22,000
					<b>MISCELLANEOUS</b>	
217	163	116	58900	206	LIFE INSURANCE	350
<u>1,540</u>	<u>1,789</u>	116	58900	210	UNEMPLOYMENT COMPENSATION	<u>1,700</u>
<u>1,757</u>	<u>1,952</u>				TOTAL MISCELLANEOUS	<u>2,050</u>
21,159	20,837				TOTAL OTHER GENERAL GOVERNMENT	24,050
					<b>DEBT SERVICE</b>	
40,926	0	116	82110	610	PRINCIPAL ON CAPITAL LEASES	0
<u>1,195</u>	<u>0</u>	116	82210	611	INTEREST ON CAPITAL LEASES	<u>0</u>
42,121	0				TOTAL DEBT SERVICE	0
1,205,726	1,201,926				<b>TOTAL GENERAL GOVERNMENT</b>	1,206,527
					<b>OTHER USES</b>	
					<b>OPERATING TRANSFERS</b>	
<u>0</u>	<u>2,755</u>	116	99100	590	TRANSFERS TO OTHER FUNDS	<u>0</u>
<u>0</u>	<u>2,755</u>				TOTAL OPERATING TRANSFERS	<u>0</u>
0	2,755				<b>TOTAL OTHER USES</b>	0
1,205,726	1,201,926				TOTAL EXPENDITURES	1,206,527
<u>0</u>	<u>2,755</u>				TOTAL OTHER USES	<u>0</u>
1,205,726	1,204,681				<b>TOTAL EXPEND/ENCUMB &amp; OTHER USES</b>	1,206,527
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	0
285,657	249,976				<b>EST. BEGINNING FUND BALANCE - JULY 1</b>	169,467
249,976	169,467				<b>EST. ENDING FUND BALANCE - JUNE 30</b>	169,467

# Balance Sheet

June 30, 2019

## 116 SOLID WASTE

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
116	-	11140	CASH WITH TRUSTEE	158,023.72
116	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	526.26
116	-	11410	ACCOUNTS RECEIVABLE	321.20
116	-	11410 - DISPL	ACCOUNTS RECEIVABLE	20,284.43
116	-	11410 - LITTR	ACCOUNTS RECEIVABLE	5,555.76
116	-	11500	PROPERTY TAXES RECEIVABLE	910,560.17
116	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-43,053.00

TOTAL ASSETS  1,052,218.54

## LIABILITIES

116	-	21200	ACCRUED PAYROLL	-11,661.47
116	-	21343	CIGNA HEALTH INSURANCE PAYABLE	-6,791.62
116	-	21344	AMERICAN HERITAGE LIFE INS PREMIUM PAYABLE	-73.08
116	-	29940	DEFERRED CURRENT PROPERTY TAXES	-823,601.00
116	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-40,625.00

TOTAL LIABILITIES  -882,752.17

## FUND BALANCE

116	-	34110	ENCUMBRANCES - CURRENT YEAR	-54,555.82
116	-	341200	ENCUMBRANCES -PRIOR YEAR	-3,602.38
116	-	39000	UNASSIGNED	-191,817.52
116	-	39000	UNASSIGNED (Current Year Decrease in Net Position)	80,509.35

TOTAL FUND BALANCE (Net Position)  -169,466.37

Fund Is In Balance  0.00

# Drug Control Fund



122

The Drug Control Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Drug Control Fund is used to account for transactions of the county drug control transactions. The main source of revenue for this fund is from fines and sales of confiscated property. The expenditures are for drug control enforcement and education.

# DRUG CONTROL FUND

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

**HISTORY**

ACTUAL 2017-18	ACTUAL 2018-19
0	0
0	0
40,149	57,606
0	252
0	0
<u>7,178</u>	<u>28,797</u>
47,327	86,655
0	0
0	2,310
<u>0</u>	<u>0</u>
0	2,310
47,327	88,965
0	0
1,175	0
0	0
0	0
0	0
0	0
660	1,125
8,500	6,500
4,200	4,200
5,824	845
0	0
1,899	1,104
0	2,151
1,082	647
1,709	171
0	1,949
739	1,774
472	832
947	1,795
0	18,000
23,886	0
23,886	23,886
<u>74,978</u>	<u>64,979</u>
<u>74,978</u>	<u>64,979</u>
74,978	64,979
74,978	64,979
0	0
<u>74,978</u>	<u>64,979</u>
-27,651	23,986
79,571	51,920
51,920	75,906

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>FINES, FORFEITURES, AND PENALTIES</b>				
122	42140		DRUG CONTROL FINES (Circuit Court)	0
122	42141		DRUG COURT FEES (Circuit Court)	0
122	42340		DRUG CONTROL FINES (Gen Sessions Court)	40,000
122	42341		DRUG COURT FEES (Gen Sessions Court)	0
122	42441		DRUG COURT FEES (Juvenile Court)	0
122	42910		PROCEEDS FROM CONFISCATED PROPERTY	<u>7,500</u>
<b>TOTAL FINES, FORF., AND PENALTIES</b>				47,500
<b>OTHER LOCAL REVENUES</b>				
122	43190		OTHER GENERAL SERVICE CHARGES	0
122	44170		MISCELLANEOUS REFUNDS	0
122	48900		TRANSFERS FROM OTHER FUNDS	<u>0</u>
<b>TOTAL OTHER LOCAL REVENUES</b>				0
<b>TOTAL REVENUE AND OTHER SOURCES</b>				47,500
<b>GENERAL GOVERNMENT</b>				
<i>PUBLIC SAFETY</i>				
<u>DRUG ENFORCEMENT</u>				
122	54150	106	DEPUTY(IES)	0
122	54150	196	IN SERVICE TRAINING	3,000
122	54150	201	SOCIAL SECURITY	0
122	54150	204	STATE RETIREMENT	0
122	54150	207	MEDICAL INSURANCE	0
122	54150	212	MEDICARE	0
122	54150	316	CONTRIBUTIONS	500
122	54150	319	CONFIDENTIAL DRUG ENFORC.	7,500
122	54150	351	RENTALS	4,200
122	54150	353	TOW-IN SERVICES	700
122	54150	355	TRAVEL	700
122	54150	357	VETERINARY SERVICES	700
122	54150	399	OTHER CONTRACTED SERVICES	2,500
122	54150	401	ANIMAL FOOD & SUPPLIES	1,200
122	54150	429	INSTRUCTIONAL SUPPLIES	1,000
122	54150	451	UNIFORMS	1,500
122	54150	499	OTHER SUPPLIES AND MAT.	1,000
122	54150	510	TRUSTEE'S COMMISSION	800
122	54150	716	LAW ENFORCEMENT EQUIP.	2,500
122	54150	718	MOTOR VEHICLES	15,000
122	91130	590	TRANSFERS TO OTHER FUNDS	23,886
122	99100	590	TRANSFERS TO OTHER FUNDS	0
<b>TOTAL DRUG ENFORCEMENT</b>				<u>66,686</u>
<i>TOTAL PUBLIC SAFETY</i>				<u>66,686</u>
<b>TOTAL GENERAL GOVERNMENT</b>				66,686
TOTAL EXPENDITURES				66,686
TOTAL OTHER USES				<u>0</u>
<b>TOTAL EXPEND/ENCUMB &amp; OTHER USES</b>				66,686
EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....				-19,186
<b>EST. BEGINNING FUND BALANCE - JULY 1</b>				75,906
<b>EST. ENDING FUND BALANCE - JUNE 30</b>				56,720

# Balance Sheet

June 30, 2019

## 122 DRUG FUND

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
122	-	11140	CASH WITH TRUSTEE	67,400.67
122	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	8,506.26
				-----
TOTAL ASSETS				75,906.93
<b>LIABILITIES</b>				
122	-	21560	DUE TO LITIGANTS, HEIRS, AND OTHERS	0.00
122	-	21900	OTHER CURRENT LIABILITIES	0.00
				-----
TOTAL LIABILITIES				0.00
<b>FUND BALANCE</b>				
122	-	34110	ENCUMBRANCES - CURRENT YEAR	-120.00
122	-	39000	UNASSIGNED	-51,800.76
122	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-23,986.17
				-----
TOTAL FUND BALANCE (Net Position)				-75,906.93
				-----
Fund Is In Balance				0.00
				=====



# **HIGHWAY & PUBLIC WORKS FUND**

**131**

The Highway/Public Works Fund is classified as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

The Highway/Public Works Fund is used to account for transactions of the county highway department. The main source of revenue for this fund is from state gasoline taxes.

# HIGHWAY/PUBLIC WORKS

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

## HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
64,334	64,721
3,375	2,796
3	9
1,730	1,717
633	534
170	336
0	0
70,244	70,114
34,225	69,380
0	0
104,469	139,494
57	0
0	0
57	0
0	0
70,216	80,927
13,768	0
135	0
84,119	80,927
0	0
0	0
375	0
375	0
84,494	80,927
0	378,363
707,265	0
2,238,363	2,380,079
15,865	34,076
0	0
2,961,492	2,792,518
143,467	0
143,467	0
143,467	0
0	4,668
0	0
0	4,668
3,293,979	3,017,606

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>LOCAL TAXES</b>				
<u>CURRENT PROPERTY TAX</u>				
131	40110		CURRENT PROPERTY TAX (.024 Tax Rate)	63,934
131	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	3,000
131	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
131	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	1,000
131	40140		INTEREST AND PENALTY	500
131	40150		PICK-UP TAXES	30
131	40163		PAYMENTS IN LIEU OF TAXES	0
			TOTAL COUNTY PROPERTY TAXES	68,464
<u>OTHER LOCAL TAXES</u>				
131	40280		MINERAL SEVERANCE TAX	65,000
131	40320		BANK EXCISE TAX (State Shared Rev)	0
			<b>TOTAL LOCAL TAXES</b>	133,464
<b>CHARGES FOR CURRENT SERVICES</b>				
131	43190		GENERAL SERVICE CHARGES	0
131	43990		OTHER CHARGES FOR SERVICES	0
			<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	0
<b>OTHER LOCAL REVENUES</b>				
<u>RECURRING ITEMS</u>				
131	44130		SALE OF MATERIALS AND SUPPLIES	0
131	44135		SALE OF GASOLINE	60,000
131	44145		SALE OF RECYCLED MATERIALS	0
131	44170		MISCELLANEOUS REFUNDS	1,000
			TOTAL RECURRING ITEMS	61,000
<u>NONRECURRING ITEMS</u>				
131	44530		SALE OF EQUIPMENT	0
131	44540		SALE OF PROPERTY	0
131	44560		DAMAGES RECOVERED FROM INDIV	0
			TOTAL NONRECURRING ITEMS	0
			<b>TOTAL OTHER LOCAL REVENUE</b>	61,000
<b>STATE OF TENNESSEE</b>				
131	46410		BRIDGE PROGRAM	100,000
131	46420		STATE AID PROGRAM	50,000
131	46920		GASOLINE & MOTOR FUEL TAX (State Shrd Rev)	2,500,000
131	46930		PETROLEUM SPECIAL TAX (State Shared Rev)	15,000
131	46980		OTHER STATE GRANTS	0
			<b>TOTAL STATE OF TENNESSEE</b>	2,665,000
<b>FEDERAL GOVERNMENT</b>				
<u>FEDERAL THROUGH STATE</u>				
131	47230		DISASTER RELIEF	0
			TOTAL FEDERAL THROUGH STATE	0
			<b>TOTAL FEDERAL GOVERNMENT</b>	0
<b>OTHER SOURCES</b>				
131	49700		INSURANCE RECOVERY	0
131	49800		OPERATING TRANSFERS	0
			<b>TOTAL OTHER SOURCES</b>	0
			<b>TOTAL REVENUES</b>	2,859,464

# HIGHWAY/PUBLIC WORKS

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>HIGHWAYS</b>						
<u>ADMINISTRATION</u>						
75,550	79,276	131	61000	101	COUNTY OFFICIAL / ADMINISTRATIVE	81,368
23,015	27,004	131	61000	161	SECRETARY(S)	30,080
750	0	131	61000	186	LONGEVITY PAY	125
5,718	6,083	131	61000	201	SOCIAL SECURITY TAX	6,918
7,215	7,843	131	61000	204	RETIREMENT	8,090
21,546	26,846	131	61000	207	MEDICAL INSURANCE	25,000
1,337	1,423	131	61000	212	MEDICARE	1,618
3,195	4,135	131	61000	320	DUES AND MEMBER5SHIPS	4,200
0	0	131	61000	331	LEGAL SERVICES	1,000
495	399	131	61000	332	LEGAL NOTICES, RECORDINGS AND C	500
0	0	131	61000	337	MAINTENANCE AND REPAIR SERVICE	300
0	0	131	61000	348	POSTAL CHARGES	100
0	65	131	61000	349	PRINTING, STATIONARY, AND FORMS	100
335	400	131	61000	355	TRAVEL	600
680	734	131	61000	435	OFFICE SUPPLIES	1,000
0	950	131	61000	599	OTHER CHARGES	1,000
139,835	155,158				TOTAL ADMINISTRATION	161,999
<u>HIGHWAY AND BRIDGE MAINTENANCE</u>						
37,493	39,449	131	62000	141	FOREMEN	43,962
91,566	75,590	131	62000	143	EQUIPMENT OPERATORS	76,378
105,841	185,918	131	62000	147	TRUCK DRIVERS	204,984
49,444	28,827	131	62000	149	LABORERS	71,679
30,462	35,045	131	62000	169	PART-TIME PERSONNEL	78,000
14,000	14,875	131	62000	186	LONGEVITY PAY	16,875
18,993	22,028	131	62000	201	SOCIAL SECURITY TAX	30,497
21,783	25,413	131	62000	204	RETIREMENT	30,007
90,030	87,937	131	62000	207	MEDICAL INSURANCE	105,000
4,442	5,177	131	62000	212	MEDICARE	7,133
0	1,913	131	62000	351	RENTALS	3,500
76,491	86,043	131	62000	399	OTHER CONTRACTED SERVICES	1,200,000
517,885	453,543	131	62000	404	ASPHALT-HOT MIX	250,000
205,357	25,027	131	62000	405	ASPHALT-LIQUID	300,000
0	3,779	131	62000	408	CONCRETE	2,500
294,102	189,717	131	62000	409	CRUSHED STONE	325,000
0	0	131	62000	426	GENERAL CONSTRUCTION MATERIAL	0
702	0	131	62000	436	OTHER ROAD MATERIALS	1,000
70,794	90,768	131	62000	440	PIPE-METAL	80,000
3,254	3,937	131	62000	443	ROAD SIGNS	4,000
0	0	131	62000	445	SAND	500
0	0	131	62000	446	SMALL TOOLS	500
0	0	131	62000	447	STRUCTURAL STEEL	1,000
0	0	131	62000	455	WOOD PRODUCTS	1,500
1,632,639	1,374,986				TOTAL HIGHWAY & BRIDGE MAINTENANCE	2,834,015
<u>OPERATION AND MAINTENANCE OF EQUIPMENT</u>						
74,740	78,089	131	63100	142	MECHANIC(S)	83,297
0	0	131	63100	149	LABORERS	0
7,358	6,159	131	63100	169	PART-TIME PERSONNEL	12,480
8,750	9,000	131	63100	186	LONGEVITY PAY	9,250
5,204	5,368	131	63100	201	SOCIAL SECURITY TAX	6,512

# HIGHWAY/PUBLIC WORKS

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
6,165	6,423
21,546	21,879
1,218	1,255
2,197	6,865
103,828	121,805
95,685	222,237
1,014	2,260
29,901	49,396
4,893	3,567
0	107
15,774	13,605
<u>7,456</u>	<u>6,886</u>
385,730	554,902
6,134	5,325
10,368	11,460
2,802	2,207
1,417	1,453
37,967	39,460
23,804	26,141
<u>0</u>	<u>0</u>
82,493	86,045
280	287
862	1,324
<u>33,416</u>	<u>43,373</u>
34,558	44,984
7,240	378,363
480	9,574
188,778	141,455
0	0
39,972	101,657
838	0
807,948	0
<u>0</u>	<u>0</u>
1,045,256	631,049
0	0
3,320,510	2,847,124
<u>0</u>	<u>0</u>
3,320,510	2,847,124
-26,532	170,483
3,532,416	3,505,884
3,505,884	3,676,367

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
131	63100	204	RETIREMENT	6,710
131	63100	207	MEDICAL INSURANCE	28,500
131	63100	212	MEDICARE	1,523
131	63100	399	OTHER CONTRACTED SERVICES	20,000
131	63100	412	DIESEL FUEL	130,000
131	63100	418	EQUIPMENT AND MACHINERY PARTS	95,000
131	63100	424	GARAGE SUPPLIES	4,000
131	63100	425	GASOLINE	40,000
131	63100	433	LUBRICANTS	6,500
131	63100	446	SMALL TOOLS	600
131	63100	450	TIRES AND TUBES	20,000
131	63100	451	UNIFORMS	<u>10,000</u>
			TOTAL OPERATION & MAINT OF EQUIPMENT	474,372
<b>OTHER CHARGES</b>				
131	65000	307	COMMUNICATION	6,500
131	65000	415	ELECTRICITY	12,000
131	65000	434	NATURAL GAS	2,000
131	65000	454	WATER AND SEWER	2,000
131	65000	506	LIABILITY INS.	45,000
131	65000	510	TRUSTEE COMMISSION	27,000
131	65000	599	OTHER CHARGES	<u>500</u>
			TOTAL OTHER CHARGES	95,000
<b>EMPLOYEE BENEFITS</b>				
131	66000	206	LIFE INSURANCE	350
131	66000	210	UNEMPLOYMENT COMPENSATION	1,500
131	66000	513	WORKMAN'S COMPENSATION INS.	<u>45,000</u>
			TOTAL EMPLOYEE BENEFITS	46,850
<b>CAPITAL OUTLAY</b>				
131	68000	705	BRIDGE CONSTRUCTION	250,000
131	68000	708	COMMUNICATION EQUIPMENT	10,000
131	68000	714	HIGHWAY EQUIPMENT	300,000
131	68000	715	LAND	0
131	68000	718	MOTOR VEHICLES	100,000
131	68000	723	RIGHT-OF-WAY	2,000
131	68000	726	STATE AID PROJECTS	50,000
131	68000	732	BUILDING PURCHASES	<u>0</u>
			TOTAL CAPITAL OUTLAY	712,000
<b>OTHER USES</b>				
131	99100	590	TRANSFERS TO OTHER FUNDS	0
			TOTAL EXPENDITURES	4,324,236
			TOTAL OTHER USES	<u>0</u>
			<b>TOTAL EXPEND/ENCUMB &amp; OTHER USES</b>	4,324,236
			EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	-1,464,772
			<b>EST. BEGINNING FUND BALANCE - JULY 1</b>	3,676,367
			<b>EST. ENDING FUND BALANCE - JUNE 30</b>	2,211,595

# Balance Sheet

June 30, 2019

## 131 HIGHWAY DEPARTMENT

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
131	-	11130	- TAX CASH IN BANK	167.99
131	-	11140	CASH WITH TRUSTEE	3,500,538.63
131	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	44.36
131	-	11410	- FUEL ACCOUNTS RECEIVABLE (Fuel Sold)	232.57
131	-	11430	DUE FROM OTHER GOVERNMENTS	233,007.22
131	-	11500	PROPERTY TAXES RECEIVABLE	76,411.30
131	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	-3,613.00
131	-	11600	- MED PREPAID ITEMS (July's Emp Medical Insurance)	0.00
				-----
TOTAL ASSETS				3,806,789.07
<b>LIABILITIES</b>				
131	-	21200	ACCRUED PAYROLL	-24,722.31
131	-	21343	CIGNA HEALTH INSURANCE	-13,173.62
131	-	21344	AMERICAN HERTIAGE LIFE INS PREM PAYABLE	-241.09
131	-	21360	GARNISHMENTS AND LEVIES	-228.76
131	-	22100	DEFERRED REVENUE - CURR. PROPERTY TAXES	-69,114.00
131	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-3,409.00
131	-	29990	OTHER DEFERRED/UNAVAILABE REVENUE	-19,533.61
				-----
TOTAL LIABILITIES				-130,422.39
<b>FUND BALANCE</b>				
131	-	34110	ENCUMBRANCES - CURRENT YEAR	-213,374.96
131	-	34550	RESTRICTED FOR HIGHWAYS/PUBLIC WORKS	-387,070.61
131	-	39000	UNASSIGNED	-2,905,438.41
131	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-170,482.70
				-----
TOTAL FUND BALANCE (Net Position)				-3,676,366.68
				-----
Fund Is In Balance				0.00
				=====

# **GENERAL PURPOSE SCHOOL FUND**

**141**



The General Purpose School Fund is used to account for general operations of the school department. Major funding for the school department is provided through local tax levies and state education funds.

# GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

## HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20	
		<b>LOCAL TAXES</b>					
		<u>COUNTY PROPERTY TAXES</u>					
2,600,246	2,615,934	141	40110		CURRENT PROPERTY TAX (.96 Tax Rate)	2,557,344	
133,797	112,995	141	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	130,000	
110	361	141	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0	
65,220	74,048	141	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	48,000	
25,107	21,580	141	40140		INTEREST AND PENALTY	23,000	
6,870	13,585	141	40150		PICK-UP TAXES	1,000	
0	0	141	40163		PAYMENTS IN LIEU OF TAXES - OTHER	0	
<u>2,831,350</u>	<u>2,838,504</u>				<b>TOTAL COUNTY PROPERTY TAXES</b>	<u>2,759,344</u>	
		<u>STATUTORY LOCAL TAXES</u>					
0	0	141	40320		BANK EXCISE TAX (State Shared Rev)	0	
69,739	69,168	141	40330		WHOLESALE BEER TAX	64,000	
0	0	141	40331		BEER PRIVILEGE TAX	0	
<u>69,739</u>	<u>69,168</u>				<b>TOTAL STATUTORY LOCAL TAXES</b>	<u>64,000</u>	
<u>2,901,089</u>	<u>2,907,672</u>				<b>TOTAL LOCAL TAXES</b>	<u>2,823,344</u>	
		<b>LICENSES AND PERMITS</b>					
		<u>LICENSES</u>					
495	530	141	41110		MARRIAGE LICENSES	500	
<u>495</u>	<u>530</u>				<b>TOTAL LICENSES AND PERMITS</b>	<u>500</u>	
		<b>CHARGES FOR CURRENT SERVICES</b>					
		<u>EDUCATION CHARGES</u>					
9,760	7,884	141	43511		TUITION - REGULAR DAY STUDENTS	18,000	
0	0	141	43515		TUITION - OTHER STATE SYSTEMS	0	
0	13,456	141	43517		TUITION - OTHER	500	
0	0	141	43542		INSTRUCT SERV CONTRACT w/OTHER LEA'S	0	
-2,512	997	141	43570		RECEIPTS FROM INDIVIDUAL SCHOOLS	18,000	
<u>980</u>	<u>967</u>	141	43990		OTHER CHARGES FOR SERVICES	0	
<u>8,228</u>	<u>23,304</u>				<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<u>36,500</u>	
		<b>OTHER LOCAL REVENUES</b>					
		<u>RECURRING ITEMS</u>					
4,686	38,805	141	44110		INTEREST EARNED	20,000	
0	0	141	44130		SALE OF MATERIALS & SUPPLIES	0	
13,875	8,650	141	44146		E-RATE FUNDING	0	
<u>6,209</u>	<u>10,982</u>	141	44170		MISCELLANEOUS REFUNDS	0	
<u>24,769</u>	<u>58,437</u>				<b>TOTAL RECURRING ITEMS</b>	<u>20,000</u>	
		<u>NONRECURRING ITEMS</u>					
0	0	141	44530		SALE OF EQUIPMENT	0	
0	0	141	44540		SALE OF PROPERTY	0	
0	0	141	44560		DAMAGES RECOVERED FROM INDIVIDUALS	0	
<u>9,500</u>	<u>9,965</u>	141	44570		CONTRIBUTIONS & GIFTS	0	
<u>9,500</u>	<u>9,965</u>				<b>TOTAL NON RECURRING ITEMS</b>	<u>0</u>	
		<u>OTHER LOCAL REVENUES</u>					
<u>594,284</u>	<u>720,646</u>	141	44990		OTHER LOCAL REVENUES	<u>756,843</u>	
<u>628,553</u>	<u>789,048</u>				<b>TOTAL OTHER LOCAL REVENUE</b>	<u>776,843</u>	

# GENERAL PURPOSE SCHOOL

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

## HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
0	0
19,530,640	19,274,593
0	0
644,572	486,038
0	0
0	0
475,859	553,419
91,939	93,169
0	0
0	0
<u>0</u>	<u>0</u>
20,743,010	20,407,219
335,066	354,887
135,978	0
0	0
<u>107,631</u>	<u>168,610</u>
<u>578,675</u>	<u>523,497</u>
21,321,685	20,930,716
0	0
0	0
0	0
7,636	0
0	0
0	0
0	0
0	0
0	0
0	0
<u>53,045</u>	<u>0</u>
<u>60,681</u>	<u>0</u>
60,681	0
2,858	150,385
0	0
0	0
27,130	0
0	0
<u>0</u>	<u>0</u>
29,987	150,385
24,920,732	24,651,270
<u>29,987</u>	<u>150,385</u>
24,950,719	24,801,655

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>STATE OF TENNESSEE</b>				
<u>REGULAR EDUCATION FUNDS</u>				
141	46390		OTHER HEALTH & WELFARE GRANTS	0
141	46511		BASIC EDUCATION PROGRAM	18,805,000
141	46512		BASIC EDUCATION PROGRAM- ARRA	0
141	46515		EARLY CHILDHOOD EDUCATION	469,960
141	46530		ENERGY EFFICIENTSCHOOL INITIATIVE	0
141	46550		DRIVER EDUCATION	0
141	46590		OTHER STATE EDUCATION FUNDS	494,619
141	46610		CAREER LADDER PROGRAM	140,000
141	46612		CAREER LADDER - EXTENDED CONTRACT	0
141	46790		OTHER VOCATIONAL	0
			<b>TOTAL REGULAR EDUCATION FUNDS</b>	<u>19,909,579</u>
<u>OTHER STATE REVENUES</u>				
141	46851		STATE REVENUE SHARING -T.V.A.. (50%)	354,888
141	46980		OTHER STATE GRANTS	0
141	46981		SAFE SCHOOLS - ARRA	0
141	46990		OTHER STATE REVENUES	0
			<b>TOTAL OTHER STATE REVENUES</b>	<u>354,888</u>
			<b>TOTAL STATE OF TENNESSEE</b>	<u>20,264,467</u>
<b>FEDERAL GOVERNMENT</b>				
<u>FEDERAL THROUGH STATE</u>				
141	47120		ADULT BASIC EDUCATION	0
141	47133		VOCATIONAL SEX BIAS	0
141	47139		OTHER VOCATIONAL	0
141	47143		EDUCATION OF THE HANDICAPPED ACT	0
141	47144		EDUCATION EDGE	0
141	47145		SPECIAL EDUCATION PRESCHOOL GRANT	0
141	47147		SAFE & DRUGFREE SCHOOLS STATE GRANTS	0
141	47590		OTHER FEDERAL THROUGH STATE	0
141	47590		OTHER DIRECT FEDERAL REVENUE	0
			<b>TOTAL FEDERAL THROUGH STATE</b>	<u>0</u>
			<b>TOTAL FEDERAL GOVERNMENT</b>	<u>0</u>
<b>OTHER SOURCES (NON REVENUE)</b>				
141	48130		CONTRIBUTIONS	0
141	48140		CONTRACTED SERVICES (for other entities)	0
141	49200		NOTES ISSUED	0
141	49700		INSURANCE RECOVERY	0
141	49800		OPERATING TRANSFERS	8,000
			<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>	<u>8,000</u>
			<b>TOTAL ESTIMATED REVENUES</b>	23,901,654
			<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>	<u>8,000</u>
			<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u>23,909,654</u>

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20	
		<b>EDUCATION</b>					
		<b>INSTRUCTION</b>					
		<u>REGULAR INSTRUCTION</u>					
7,147,231	7,124,266	141	71100	116	TEACHERS	7,053,518	
54,000	47,000	141	71100	117	CAREER LADDER PROGRAM	60,000	
0	0	141	71100	121	DATA PROCESSING PERSONNEL	0	
0	0	141	71100	127	CAREER LADDER EXTENDED CONTRACT	0	
5,190	1,340	141	71100	128	HOMEBOUND TEACHERS	4,000	
0	0	141	71100	140	SALARY SUPPLEMENTS	0	
389,527	378,449	141	71100	163	EDUCATIONAL ASSISTANTS	388,154	
552,466	474,903	141	71100	188	BONUS PAYMENTS	500,150	
600	0	141	71100	189	OTHER SALARIES & WAGES	0	
72,775	46,529	141	71100	195	SUBSTITUTE TEACHERS	100,000	
97,413	108,772	141	71100	198	NON-CERTIFIED SUBSTITUTE TEACHERS	100,000	
505,832	496,313	141	71100	201	SOCIAL SECURITY TAX	503,975	
739,774	773,328	141	71100	204	RETIREMENT	811,375	
5,590	5,821	141	71100	206	LIFE INSURANCE	6,650	
1,247,523	1,357,996	141	71100	207	MEDICAL INSURANCE	1,309,025	
51,936	50,125	141	71100	208	DENTAL INSURANCE	52,000	
0	0	141	71100	210	UNEMPLOYMENT COMPENSATION	0	
118,492	116,076	141	71100	212	MEDICARE	111,851	
0	34,653	141	71100	217	RETIREMENT HYBRID STAB.	600	
272	0	141	71100	355	TRAVEL	0	
40,559	38,521	141	71100	429	INSTRUCTIONAL SUPPLIES	45,000	
26,708	43,718	141	71100	449	TEXTBOOKS	45,000	
0	3,442	141	71100	499	OTHER SUPPLIES AND MATERIALS	0	
21,295	21,100	141	71100	535	FEE WAIVERS	30,000	
<u>35,740</u>	<u>14,328</u>	141	71100	599	OTHER CHARGES	<u>20,000</u>	
11,112,923	11,136,679				TOTAL REGULAR INSTRUCTION EQUIPMENT	11,141,298	
		<u>SPECIAL EDUCATION PROGRAM</u>					
864,321	794,802	141	71200	116	TEACHERS	862,022	
5,000	4,000	141	71200	117	CAREER LADDER PROGRAM	7,000	
0	0	141	71200	127	CAREER LADDER EXTENDED CONTRACT	0	
8,670	7,030	141	71200	128	HOMEBOUND TEACHERS	6,000	
0	0	141	71200	146	BUS DRIVERS	0	
120,630	113,068	141	71200	163	EDUCATIONAL ASSISTANTS	81,645	
115,732	117,989	141	71200	171	SPEECH PATHOLOGISTS	119,670	
0	0	141	71200	188	BONUS PAYMENTS	0	
14,068	16,690	141	71200	189	OTHER SALARIES AND WAGES	12,000	
2,668	1,416	141	71200	195	SUBSTITUTE TEACHERS	3,000	
5,831	660	141	71200	198	NON-CERTIFIED SUBSTITUTE TEACHERS	6,000	
69,348	63,663	141	71200	201	SOCIAL SECURITY TAX	67,230	
92,005	94,487	141	71200	204	RETIREMENT	107,431	
825	730	141	71200	206	LIFE INSURANCE	826	
148,510	162,739	141	71200	207	MEDICAL INSURANCE	160,529	
6,118	5,927	141	71200	208	DENTAL INSURANCE	6,570	
0	0	141	71200	210	UNEMPLOYMENT COMPENSATION	0	
16,243	14,889	141	71200	212	MEDICARE	15,724	
0	1,437	141	71200	217	RETIREMENT HYBRID STAB.	4,500	
0	21,208	141	71200	310	CONTRACT WITH OTHER PUB AGENCIES	4,000	
0	0	141	71200	312	CONTRACTS WITH PRIVATE AGENCIES	0	
0	0	141	71200	355	TRAVEL	0	
17,762	0	141	71200	399	OTHER CONTRACTED SERVICES	0	

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
31,184	26,779
0	0
0	0
<u>1,518,914</u>	<u>1,447,514</u>
630,881	640,051
2,000	2,000
240	240
20,530	19,892
15,101	15,930
0	0
39,852	41,254
57,647	63,999
591	556
123,056	112,763
5,922	5,597
9,320	9,648
0	2,156
15,000	14,929
<u>130,625</u>	<u>0</u>
<u>1,050,767</u>	<u>929,016</u>
13,682,604	13,513,210
72,648	74,570
0	0
0	0
4,168	4,202
6,364	7,423
35	35
13,705	14,750
0	0
975	983
0	0
8,995	14,329
25,420	30,805
<u>8,000</u>	<u>5,905</u>
140,308	153,001
60,582	71,881
1,000	0
49,304	50,701
250	0
14,133	11,639
141,803	149,569
16,023	17,149
20,669	22,801
269	280
43,127	41,085
1,844	2,605
3,747	4,011
983	1,020
4,455	6,356

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
141	71200	429	INSTRUCTIONAL SUPPLIES	5,000
141	71200	599	OTHER CHARGES	0
141	71200	725	SPECIAL EDUCATION EQUIPMENT	0
			TOTAL SPECIAL EDUCATION PROGRAM	<u>1,469,147</u>
			<u>VOCATIONAL EDUCATION PROGRAM</u>	
141	71300	116	TEACHERS	662,373
141	71300	117	CAREER LADDER PROGRAM	2,000
141	71300	128	HOMEBOUND TEACHERS	0
141	71300	161	SECRETARY(S)	21,800
141	71300	163	EDUCATIONAL ASSISTANTS	17,074
141	71300	188	BONUS PAYMENTS	0
141	71300	201	SOCIAL SECURITY TAX	43,664
141	71300	204	RETIREMENT	73,557
141	71300	206	LIFE INSURANCE	635
141	71300	207	MEDICAL INSURANCE	127,305
141	71300	208	DENTAL INSURANCE	5,302
141	71300	212	MEDICARE	10,212
141	71300	217	RETIREMENT HYBRID STAB.	1,500
141	71300	355	TRAVEL	15,000
141	71300	429	VOCATIONAL INSTRUCTION EQUIPMENT	0
			TOTAL VOCATIONAL EDUCATION PROGRAM	<u>980,422</u>
			<b>TOTAL INSTRUCTION</b>	<b>13,590,867</b>
			<b>SUPPORT SERVICES</b>	
			<u>ATTENDANCE</u>	
141	72110	105	SUPERVISOR / DIRECTOR	75,582
141	72110	117	CAREER LADDER PROGRAM	1,000
141	72110	188	BONUS PAYMENTS	0
141	72110	201	SOCIAL SECURITY TAX	4,800
141	72110	204	RETIREMENT	8,200
141	72110	206	LIFE INSURANCE	35
141	72110	207	MEDICAL INSURANCE	16,400
141	72110	208	DENTAL INSURANCE	0
141	72110	212	MEDICARE	1,150
141	72110	307	COMMUNICATION	0
141	72110	355	TRAVEL	11,000
141	72110	399	OTHER CONTRACTED SERVICES	36,400
141	72110	599	OTHER CHARGES	8,000
			TOTAL ATTENDANCE	<u>162,567</u>
			<u>HEALTH SERVICES</u>	
141	72120	105	SUPERVISOR / DIRECTOR	72,852
141	72120	117	CAREER LADDER PROGRAM	1,000
141	72120	131	MEDICAL PERSONNEL	51,387
141	72120	161	SECRETARY(S)	0
141	72120	162	CLERICAL PERSONNEL	0
141	72120	189	OTHER SALARIES AND WAGES	158,200
141	72120	201	SOCIAL SECURITY TAX	18,644
141	72120	204	RETIREMENT	27,090
141	72120	206	LIFE INSURANCE	275
141	72120	207	MEDICAL INSURANCE	40,525
141	72120	208	DENTAL INSURANCE	2,775
141	72120	212	MEDICARE	4,363
141	72120	307	COMMUNICATION	1,020
141	72120	355	TRAVEL	7,000

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
6,999	6,662	141	72120	413	DRUGS AND MEDICAL SUPPLIES	7,000
0	0	141	72120	429	INSTRUCTIONAL SUPPLIES	4,300
18,506	2,916	141	72120	499	OTHER SUPPLIES AND MATERIALS	6,330
<u>6,765</u>	<u>14,920</u>	141	72120	599	OTHER CHARGES	<u>5,448</u>
390,458	403,594				TOTAL HEALTH SERVICES	408,209
					<u>OTHER STUDENT SUPPORT</u>	
0	0	141	72130	116	TEACHERS	0
1,000	1,000	141	72130	117	CAREER LADDER PROGRAM	2,000
311,123	294,976	141	72130	123	GUIDANCE PERSONNEL	302,851
0	0	141	72130	163	EDUCATIONAL ASSISTANTS	0
0	5,994	141	72130	189	OTHER SALARIES AND WAGES	0
19,264	18,403	141	72130	201	SOCIAL SECURITY TAX	18,776
28,336	31,371	141	72130	204	RETIREMENT	32,196
208	206	141	72130	206	LIFE INSURANCE	250
23,060	31,047	141	72130	207	MEDICAL INSURANCE	34,000
2,029	1,982	141	72130	208	DENTAL INSURANCE	2,000
4,505	4,304	141	72130	212	MEDICARE	4,392
26	0	141	72130	307	COMMUNICATION	0
59,204	74,672	141	72130	309	CONTRACTS W/GOV AGENCIES {SRO}	59,504
8,373	0	141	72130	322	EVALUATION AND TESTING	15,000
3,152	2,253	141	72130	355	TRAVEL	0
0	0	141	72130	499	OTHER SUPPLIES AND MATERIALS	0
0	0	141	72130	599	OTHER CHARGES	0
<u>0</u>	<u>95,637</u>	141	72130	790	OTHER EQUIPMENT	<u>0</u>
460,280	561,845				TOTAL OTHER STUDENT SUPPORT	470,969
					<u>REGULAR INSTRUCTION PROGRAM</u>	
70,364	55,241	141	72210	105	SUPERVISOR / DIRECTOR	74,394
0	0	141	72210	116	TEACHERS	0
1,000	1,000	141	72210	117	CAREER LADDER PROGRAM	1,000
324,629	284,992	141	72210	129	LIBRARIANS	292,258
4,820	0	141	72210	138	INSTRUCTIONAL COMPUTER PERSONNEL	0
2,500	0	141	72210	140	SALARY SUPPLEMENTS	0
66,330	71,102	141	72210	161	SECRETARY(S)	75,000
0	0	141	72210	162	CLERICAL PERSONNEL	0
0	0	141	72210	163	EDUCATIONAL ASSISTANTS	0
0	19,250	141	72210	188	BONUS PAYMENTS	45,000
0	41,021	141	72210	189	OTHER SALARIES AND WAGES	40,600
28,397	29,696	141	72210	201	SOCIAL SECURITY TAX	33,000
41,381	48,436	141	72210	204	RETIREMENT	54,241
312	313	141	72210	206	LIFE INSURANCE	460
72,483	64,798	141	72210	207	MEDICAL INSURANCE	112,760
2,261	2,633	141	72210	208	DENTAL INSURANCE	3,000
0	0	141	72210	210	UNEMPLOYMENT COMPENSATION	0
6,641	6,945	141	72210	212	MEDICARE	7,675
0	170	141	72210	217	RETIREMENT HYBRID STAB.	0
2,975	5,045	141	72210	307	COMMUNICATION	3,000
0	0	141	72210	308	CONSULTANTS	0
0	0	141	72210	336	MAINTENANCE AND REPAIR SERVICES	0
2,078	2,122	141	72210	355	TRAVEL	6,000
25,814	75,831	141	72210	399	OTHER CONTRACTED SERVICES	22,000
0	0	141	72210	429	INSTRUCTIONAL SUPPLIES	0
12,020	11,200	141	72210	432	LIBRARY BOOKS	15,000

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
0	0
0	0
5,919	1,850
<u>138,823</u>	<u>0</u>
808,748	721,645
66,486	68,284
7,000	7,000
0	28,773
29,183	950
0	24,420
6,327	7,956
8,820	10,060
55	55
11,727	11,756
323	329
1,480	1,861
557	653
553	560
2	100
3,483	3,490
101,322	70,471
0	0
0	4,229
10,405	9,358
<u>5,330</u>	<u>4,687</u>
253,053	254,993
79,094	81,117
4,858	4,981
7,180	8,485
35	35
6,865	6,969
492	329
1,136	1,165
419	1,420
<u>0</u>	<u>0</u>
100,081	104,500
199,808	207,843
11,684	12,171
14,738	15,176
113	113
42,422	40,411
1,974	1,918
2,733	2,846
39,317	39,137
55,845	47,870
<u>145,004</u>	<u>144,818</u>
513,637	512,302

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
141	72210	499	OTHER SUPPLIES AND MATERIALS	0
141	72210	524	IN SERVICE/STAFF DEVELOPMENT	0
141	72210	599	OTHER CHARGES	5,000
141	72210	790	OTHER EQUIPMENT	<u>100,000</u>
			TOTAL REGULAR INSTRUCTION PROGRAM	890,388
<u>SPECIAL EDUCATION PROGRAM</u>				
141	72220	105	SUPERVISOR / DIRECTOR	69,650
141	72220	117	CAREER LADDER PROGRAM	3,000
141	72220	161	SECRETARY(S)	30,272
141	72220	162	CLERICAL PERSONNEL	0
141	72220	189	OTHER SALARIES AND WAGES	31,000
141	72220	201	SOCIAL SECURITY TAX	8,118
141	72220	204	RETIREMENT	9,525
141	72220	206	LIFE INSURANCE	56
141	72220	207	MEDICAL INSURANCE	11,840
141	72220	208	DENTAL INSURANCE	330
141	72220	212	MEDICARE	1,899
141	72230	307	COMMUNICATION	900
141	72230	336	MAINTENANCE AND REPAIR SERVICES	0
141	72230	348	POSTAL CHARGES	100
141	72220	355	TRAVEL	3,500
141	72220	399	OTHER CONTRACTED SERVICES	3,300
141	72220	429	INSTRUCTIONAL SUPPLIES	0
141	72220	499	OTHER SUPPLIES AND MATERIALS	5,000
141	72220	524	IN SERVICE/STAFF DEVELOPMENT	10,000
141	72220	599	OTHER CHARGES	<u>6,000</u>
			TOTAL SPECIAL EDUCATION PROGRAM	194,490
<u>VOCATIONAL EDUCATION PROGRAM</u>				
141	72230	105	SUPERVISOR / DIRECTOR	82,204
141	72230	201	SOCIAL SECURITY TAX	5,159
141	72230	204	RETIREMENT	8,845
141	72230	206	LIFE INSURANCE	35
141	72230	207	MEDICAL INSURANCE	8,600
141	72230	208	DENTAL INSURANCE	600
141	72230	212	MEDICARE	1,206
141	72230	355	TRAVEL	1,420
141	72230	599		<u>0</u>
			TOTAL VOCATIONAL EDUCATION PROGRAM	108,069
<u>TECHNOLOGY</u>				
141	72250	138	INSTRUCTIONAL COMPUTER PERSON	210,888
141	72250	201	SOCIAL SECURITY TAX	13,074
141	72250	204	RETIREMENT	22,419
141	72250	206	LIFE INSURANCE	220
141	72250	207	MEDICAL INSURANCE	55,000
141	72250	208	DENTAL INSURANCE	4,600
141	72250	212	MEDICARE	3,200
141	72250	350	INTERNET	45,000
141	72250	471	SOFTWARE	50,000
141	72250	790	OTHER EQUIPMENT	<u>143,000</u>
			TOTAL TECHNOLOGY	547,401

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
					<u>OTHER PROGRAMS (SOLOMON FOUNDATION)</u>	
7,300	6,125	141	72290	189	OTHER SALARIES & WAGES	0
453	380	141	72290	201	SOCIAL SECURITY TAX	0
663	588	141	72290	204	RETIREMENT	0
106	89	141	72290	212	MEDICARE	0
0	20	141	72290	217	RETIREMENT HYBRID STAB.	0
<u>119,972</u>	<u>147,342</u>	141	72290	599	OTHER CHARGES	<u>0</u>
128,493	154,544				TOTAL OTHER PROGRAMS	0
					<u>BOARD OF EDUCATION</u>	
11,400	13,900	141	72310	191	BOARD AND COMMITTEE MEMBERS FEES	17,000
707	862	141	72310	201	SOCIAL SECURITY TAX	1,054
5,919	19,096	141	72310	210	UNEMPLOYMENT COMPENSATION	33,000
64,875	33,000	141	72310	213	RETIREE MEDICAL INSURANCE	75,000
0	10,300	141	72310	305	AUDIT SERVICES	10,500
45	64	141	72310	307	COMMUNICATION	0
0	0	141	72310	320	DUES AND MEMBERSHIPS	9,000
515	2,745	141	72310	331	LEGAL SERVICES	5,000
9,529	9,786	141	72310	355	TRAVEL	12,000
11,440	7,026	141	72310	399	OTHER CONTRACTED SERVICES	11,000
172,857	174,369	141	72310	506	LIABILITY INSURANCE	179,985
103,496	104,856	141	72310	510	TRUSTEE'S COMMISSIONS	116,728
88,328	76,962	141	72310	513	WORKMAN'S COMPENSATION INS.	90,483
<u>14,238</u>	<u>15,877</u>	141	72310	599	OTHER CHARGES	<u>15,000</u>
485,515	469,044				TOTAL BOARD OF EDUCATION	578,750
					<u>DIRECTOR OF SCHOOLS</u>	
99,354	101,831	141	72320	101	COUNTY OFFICIAL / ADMINISTRATIVE	102,344
72,587	73,186	141	72320	103	ASSISTANT(S)	74,102
1,000	1,000	141	72320	117	CAREER LADDER PROGRAM	1,000
31,066	31,556	141	72320	161	SECRETARY(S)	34,056
0	0	141	72320	188	BONUS PAYMENTS	0
0	0	141	72320	189	OTHER SALARIES & WAGES	0
12,284	12,356	141	72320	201	SOCIAL SECURITY TAX	13,200
17,819	20,529	141	72320	204	RETIREMENT	23,000
90	90	141	72320	206	LIFE INSURANCE	125
22,307	33,075	141	72320	207	MEDICAL INSURANCE	48,270
664	1,254	141	72320	208	DENTAL INSURANCE	2,000
2,873	2,890	141	72320	212	MEDICARE	0
13,682	13,812	141	72320	307	COMMUNICATION	14,000
5,841	8,120	141	72320	320	DUES AND MEMBERSHIPS	8,120
8,382	11,991	141	72320	355	TRAVEL	12,000
24,264	27,131	141	72320	399	OTHER CONTRACTED SERVICES	17,120
399	1,849	141	72320	435	OFFICE SUPPLIES	4,000
<u>3,249</u>	<u>5,639</u>	141	72320	599	OTHER CHARGES	<u>6,000</u>
315,861	346,308				TOTAL OFFICE OF THE SUPERINTENDENT	359,337
					<u>OFFICE OF PRINCIPAL</u>	
481,027	492,264	141	72410	104	PRINCIPALS	505,296
6,000	6,000	141	72410	117	CAREER LADDER PROGRAM	8,000
358,020	365,820	141	72410	139	ASSISTANT PRINCIPALS	370,921
142,269	149,593	141	72410	161	SECRETARY(S)	151,968
89,872	93,337	141	72410	162	CLERICAL PERSONNEL	93,808
0	0	141	72410	189	OTHER SALARIES & WAGES	0
65,984	67,626	141	72410	201	SOCIAL SECURITY TAX	70,815
89,990	108,098	141	72410	204	RETIREMENT	111,396

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
655	684	141	72410	206	LIFE INSURANCE	1,200
117,969	126,456	141	72410	207	MEDICAL INSURANCE	116,850
4,152	4,610	141	72410	208	DENTAL INSURANCE	4,025
15,432	15,816	141	72410	212	MEDICARE	16,068
18,066	18,000	141	72410	307	COMMUNICATION	2,000
686	1,550	141	72410	355	TRAVEL	4,000
42,553	32,869	141	72410	399	OTHER CONTRACTED SERVICES	34,152
0	50	141	72410	599	OTHER CHARGES	0
1,432,675	1,482,771				TOTAL OFFICE OF PRINCIPAL	1,490,499
					<u>OPERATION OF PLANT</u>	
0	65	141	72610	146	BUS DRIVERS	0
567,781	609,580	141	72610	166	CUSTODIAL PERSONNEL	671,398
0	0	141	72610	188	BONUS PAYMENTS	0
47,834	48,791	141	72610	189	OTHER SALARIES & WAGES	49,522
38,547	39,498	141	72610	201	SOCIAL SECURITY TAX	44,694
44,771	48,067	141	72610	204	RETIREMENT	53,961
534	602	141	72610	206	LIFE INSURANCE	600
119,768	120,031	141	72610	207	MEDICAL INSURANCE	96,500
501	403	141	72610	208	DENTAL INSURANCE	350
9,015	9,237	141	72610	212	MEDICARE	10,457
24,747	48,289	141	72610	399	OTHER CONTRACTED SERVICES	43,000
66,630	63,197	141	72610	410	CUSTODIAL SUPPLIES	73,000
656,057	725,222	141	72610	415	ELECTRICITY	700,000
115,113	109,014	141	72610	434	NATURAL GAS	155,000
95,061	95,846	141	72610	454	WATER AND SEWER	80,000
70	72	141	72610	599	OTHER CHARGES	10,000
1,786,429	1,917,912				TOTAL OPERATION OF PLANT	1,988,482
					<u>MAINTENANCE OF PLANT</u>	
49,033	50,524	141	72620	105	SUPERVISOR / DIRECTOR	51,283
0	0	141	72620	166	CUSTODIAL PERSONNEL	0
101,938	103,472	141	72620	167	MAINTENANCE PERSONNEL	106,500
0	0	141	72620	188	BONUS PAYMENTS	0
9,272	9,335	141	72620	201	SOCIAL SECURITY TAX	10,100
11,150	11,365	141	72620	204	RETIREMENT	11,300
117	116	141	72620	206	LIFE INSURANCE	125
25,106	20,954	141	72620	207	MEDICAL INSURANCE	19,000
0	329	141	72620	208	DENTAL INSURANCE	500
2,168	2,183	141	72620	212	MEDICARE	2,350
0	0	141	72620	304	ARCHITECTS	0
1,552	1,790	141	72620	307	TRAVEL	3,000
86,031	85,766	141	72620	335	MAINTENANCE AND REPAIR SERVICES	120,000
2,904	1,315	141	72620	355	TRAVEL	3,000
161,653	385,383	141	72620	399	OTHER CONTRACTED SERVICES	228,000
8,000	6,000	141	72620	499	OTHER SUPPLIES AND MATERIALS	14,000
59,699	52,521	141	72620	599	OTHER CHARGES	55,000
0	0	141	72620	701	ADMINISTRATION EQUIPMENT	0
9,113	0	141	72620	717	MAINTENANCE EQUIPMENT	15,650
527,738	731,053				TOTAL MAINTENANCE OF PLANT	639,808
					<u>TRANSPORTATION</u>	
27,753	52,880	141	72710	105	SUPERVISOR / DIRECTOR	53,673
50,339	56,264	141	72710	142	MECHANIC(S)	58,000
464,930	500,480	141	72710	146	BUS DRIVERS	448,415

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
33,360	37,663
37,213	45,055
552	502
10,073	15,267
81	385
7,797	8,807
1,668	1,277
1,698	6,569
33,757	50,758
166,185	75,480
8,355	4,068
21,994	23,510
4,486	4,161
4,099	0
11,847	12,711
22,714	22,907
49,344	64,924
11,947	12,034
<u>159,765</u>	<u>273,342</u>
<u>1,129,956</u>	<u>1,269,045</u>
<u>8,473,233</u>	<u>9,082,557</u>
22,155,837	22,595,766
0	0
21,953	19,452
1,218	1,119
1,287	1,087
7	9
6,941	4,541
285	262
0	12
4,314	6,287
8,047	4,026
<u>5,458</u>	<u>9,465</u>
49,510	46,259
23,590	17,000
416,376	422,364
57,445	57,520
0	11,659
386,151	424,405
10,000	0
0	0
7,263	6,663
54,388	55,355
69,157	77,382
525	578
88,649	83,062
2,994	2,644
12,733	12,946

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
141	72710	201	SOCIAL SECURITY TAX	32,240
141	72710	204	RETIREMENT	38,440
141	72710	206	LIFE INSURANCE	727
141	72710	207	MEDICAL INSURANCE	15,500
141	72710	208	DENTAL INSURANCE	500
141	72710	212	MEDICARE	7,900
141	72710	307	COMMUNICATION	3,000
141	72710	355	TRAVEL	5,500
141	72710	399	OTHER CONTRACTED SERVICES	52,000
141	72710	412	DIESEL FUEL	100,000
141	72710	418	EQUIPMENT AND MACHINERY PARTS	10,000
141	72710	425	GASOLINE	45,000
141	72710	433	LUBRICANTS	5,000
141	72710	434	NATURAL GAS	5,000
141	72710	442	PROPANE	13,000
141	72710	450	TIRES AND TUBES	23,000
141	72710	453	VEHICLE PARTS	60,000
141	72710	599	OTHER CHARGES	12,000
141	72710	729	TRANSPORTATION EQUIPMENT	100,000
			TOTAL TRANSPORTATION	<u>1,088,895</u>
			<b>TOTAL SUPPORT SERVICES</b>	<u>8,927,864</u>
			<b>TOTAL EDUCATION</b>	22,518,731
			<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
			<u>COMMUNITY SERVICE (FAMILY RESOURCE)</u>	
141	73300	161	SECRETARY(S)	30,772
141	73300	189	OTHER SALARIES & WAGES	3,000
141	73300	201	SOCIAL SECURITY	2,110
141	73300	204	STATE RETIREMENT	2,625
141	73300	206	LIFE INSURANCE	15
141	73300	207	MEDICAL INSURANCE	8,625
141	73300	212	EMPLOYER MEDICARE	490
141	73300	217	RETIREMENT HYBRID STAB.	0
141	73300	355	TRAVEL	1,000
141	73300	499	OTHER SUPPLIES & MATERIALS	600
141	73300	599	OTHER CHARGES	<u>763</u>
			TOTAL COMMUNITY SERVICES	50,000
			<u>EARLY CHILDHOOD EDUCATION</u>	
141	73400	105	SUPERVISOR / DIRECTOR	18,000
141	73400	116	TEACHERS	333,300
141	73400	146	BUS DRIVERS	41,350
141	73400	162	CLERICAL PERSONNEL	9,000
141	73400	163	EDUCATIONAL ASSISTANTS	404,061
141	73400	189	OTHER SALARIES & WAGES	7,300
141	73400	195	SUBSTITUTE TEACHERS	0
141	73400	198	NON CERTIFIED SUBSTITUTE TEACHERS	7,500
141	73400	201	SOCIAL SECURITY	53,020
141	73400	204	STATE RETIREMENT	67,094
141	73400	206	LIFE INSURANCE	1,241
141	73400	207	MEDICAL INSURANCE	64,000
141	73400	208	DENTAL INSURANCE	2,000
141	73400	212	EMPLOYER MEDICARE	13,534

# GENERAL PURPOSE SCHOOL

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
0	118	141	73400	217	RETIREMENT HYBRID STAB.	0
16,600	27,526	141	73400	355	TRAVEL	27,932
2,612	3,408	141	73400	399	OTHER CONTRACTED SERVICES	2,500
7,385	421	141	73400	422	FOOD SUPPLIES	200
111,977	87,466	141	73400	429	INSTRUCTIONAL SUPPLIES	56,272
0	17,945	141	73400	449	TEXTBOOKS	0
5,685	1,449	141	73400	499	OTHER SUPPLIES & MATERIALS	1,000
3,976	1,156	141	73400	524	IN SERVICE/STAFF DEVELOPMENT	1,000
9,797	638	141	73400	599	OTHER CHARGES	500
<u>24,523</u>	<u>1,171</u>	141	73400	790	OTHER EQUIPMENT	<u>1,000</u>
<u>1,311,826</u>	<u>1,312,877</u>				TOTAL EARLY CHILDHOOD EDUCATION	<u>1,111,803</u>
1,361,336.46	1,359,135.40				<b>TOTAL OPERATION OF NON-INSTR SERV</b>	1,161,803
<b>CAPITAL OUTLAY</b>						
REGULAR CAPITAL OUTLAY						
0	0	141	76100	706	BUILDING CONSTRUCTION	0
0	0	141	76100	707	BUILDING IMPROVEMENTS	0
<u>0</u>	<u>0</u>	141	76100	799	OTHER CAPITAL OUTLAY	<u>0</u>
0	0				<b>TOTAL CAPITAL OUTLAY</b>	0
<b>DEBT SERVICE</b>						
EDUCATION DEBT SERVICE						
0	0	141	82130	601	PRINCIPAL ON BONDS	0
0	0	141	82130	602	PRINCIPAL ON NOTES	0
72,313	0	141	82130	610	PRINCIPAL ON CAPITAL LEASES	0
0	0	141	82230	603	INTEREST ON BONDS	0
0	0	141	82230	604	INTEREST ON NOTES	0
3,673	0	141	82230	611	INTEREST ON CAPITAL LEASES	0
706	706	141	82330	325	FISCAL AGENT CHARGES	706
0	0	141	82330	601	PRINCIPAL ON BONDS	0
<u>504,594</u>	<u>486,073</u>	141	82330	620	DEBT SERVICE CONTRIBUTION TO PRIM GOVT	<u>496,810</u>
581,286	486,779				<b>TOTAL DEBT SERVICE</b>	497,516
<b>OTHER USES</b>						
0	0	141	99100	590	TRANSFERS TO OTHER FUNDS	0
<u>0</u>	<u>0</u>	141	99100	599	OTHER CHARGES	<u>0</u>
0	0				<b>TOTAL OTHER USES</b>	0
24,098,460	24,441,680				TOTAL EXPENDITURES	24,178,050
<u>0</u>	<u>0</u>				TOTAL OTHER USES	<u>0</u>
24,098,460	24,441,680				<b>TOTAL EXPEND/ENCUMB &amp; OTHER USES</b>	24,178,050
852,259	359,975				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	-268,396
3,831,087	4,683,346				<b>EST. BEGINNING FUND BALANCE - JULY 1</b>	5,043,321
4,683,346	5,043,321				<b>EST. ENDING FUND BALANCE - JUNE 30</b>	4,774,925

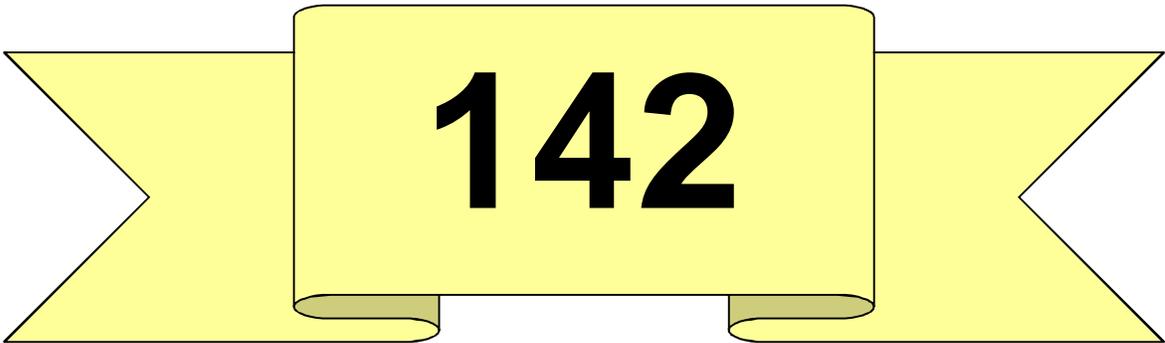
# Balance Sheet

June 30, 2019

## 141 GENERAL PURPOSE SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
141	-	11130	- INS CASH IN BANK	31,361.75
141	-	11130	- TAX CASH IN BANK	100.00
141	-	11140	CASH WITH TRUSTEE	5,212,148.62
141	-	11180	CASH WITH CLERKS, REGISTER, AND SHERIFF	9,127.74
141	-	11410	ACCOUNTS RECEIVABLE (Tax)	0.00
141	-	11410	- STC ACCOUNTS RECEIVABLE	134,067.96
141	-	11430	- PREK DUE FROM OTHER GOVERNMENTS	4,333.28
141	-	11430	- RTBR DUE FROM OTHER GOVERNMENTS	0.00
141	-	11440	DUE FROM OTHER FUNDS	7,515.10
141	-	11500	PROPERTY TAXES RECEIVABLE	3,088,264.02
141	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROPERTY TAX	-146,021.00
				-----
TOTAL ASSETS				8,340,897.47
<b>LIABILITIES</b>				
141	-	21330	TCRS DEDUCTIONS PAYABLE	0.00
141	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS PAYABLE	-31,286.95
141	-	21344	MEDICAL INSURANCE DEDUCTIONS PAYABLE	-298,556.05
141	-	21345	BCBS DENTAL DEDUCTIONS PAYABLE	-36,529.24
141	-	21360	GARNISHMENTS AND LEVIES	-88.91
141	-	21500	- FED DUE TO OTHER FUNDS (to Federal Projects)	0.00
142	-	21500	- CAFET DUE TO OTHER FUNDS (to Central Cafeteria)	0.00
141	-	29940	DEFERRED CURRENT PROPERTY TAXES	-2,793,332.00
141	-	29945	DEFERRED DELINQUENT PROPERTY TAXES	-137,783.00
				-----
TOTAL LIABILITIES				-3,297,576.15
<b>FUND BALANCE</b>				
141	-	34110	ENCUMBRANCES - CURRENT YEAR	-399,260.38
141	-	34555	- BEP-R RESTRICTED FOR EDUCATION	-851,993.00
141	-	39000	UNASSIGNED	-3,432,093.44
141	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-359,974.50
				-----
TOTAL FUND BALANCE (Net Position)				-5,043,321.32
				-----
Fund Is In Balance				0.00
				=====

# SCHOOL FEDERAL PROJECTS FUND



**142**

The School Federal Projects Fund is used to account for restricted federal revenues which must be expended on specific education programs.

These funds are approved by the State of Tennessee - Department of Education, based on plans submitted by the local Board of Education. The Morgan County Legislative Body accepts the state approval for original budgets and amendments as spending authority.

# FEDERAL SCHOOLS

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20	
		<b>REVENUES</b>					
		<b>OTHER LOCAL REVENUES</b>					
					<u>RECURRING ITEMS</u>		
0	0	142	44170		MISCELLANEOUS REFUNDS	0	
0	0				TOTAL RECURRING ITEMS	0	
		<b>FEDERAL GOVERNMENT</b>					
					<u>FEDERAL THROUGH STATE</u>		
53,551	73,636	142	47131		VOCATIONAL EDUCATION BASIC GRANTS	57,131	
0	0	142	47132		VOCATIONAL - CONSUMER & HOMEMAKER	45,000	
917,781	901,155	142	47141		TITLE I GRANTS TO LOCAL EDUC AGENCIES	929,789	
0	0	142	47142		TITLE VI INNOVATIVE EDUC PROG STRATEGIES	0	
695,975	684,332	142	47143		EDUCATION OF THE HANDICAPPED ACT	683,047	
5,189	0	142	47144		EDUCATION EDGE	0	
26,535	22,145	142	47145		SPECIAL EDUCATION PRESCHOOL GRANT	33,992	
53,032	52,892	142	47148		RURAL EDUCATION PRESCHOOL GRANTS	47,759	
43,112	79,730	142	47189		TITLE II EISENHOWER PROF DEV GRANT	102,621	
37,784	38,826	142	47590		OTHER FEDERAL THROUGH STATE	0	
0	0	142	47990		OTHER DIRECT FEDERAL REVENUE	0	
1,832,959	1,852,716				TOTAL FEDERAL THROUGH STATE	1,899,339	
					<b>TOTAL FEDERAL GOVERNMENT</b>	1,899,339	
		<b>OTHER SOURCES (NON REVENUE)</b>					
0	0	142	48990		OTHER REVENUES	0	
0	0	142	49800		OPERATING TRANSFERS	0	
0	0				<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>	0	
1,832,959	1,852,716				TOTAL ESTIMATED REVENUES	1,899,339	
0	0				TOTAL OTHER SOURCES (NON-REVENUE)	0	
1,832,959	1,852,716				<b>TOTAL REVENUE AND OTHER SOURCES</b>	1,899,339	
		<b>EDUCATION</b>					
					<u>INSTRUCTION</u>		
					<u>REGULAR INSTRUCTION</u>		
359,588	356,364	142	71100	116	TEACHERS	366,491	
28,669	82,828	142	71100	163	EDUCATIONAL ASSISTANTS	144,487	
0	0	142	71100	188	BONUS PAYMENTS	0	
0	0	142	71100	189	OTHER SALARIES AND WAGES	0	
0	0	142	71100	195	SUBSTITUTE TEACHERS	0	
117	0	142	71100	198	NON CERTIFIED SUBSTITUTE TEACHERS	0	
24,017	26,871	142	71100	201	SOCIAL SECURITY	28,114	
32,904	38,645	142	71100	204	STATE RETIREMENT	45,524	
171	334	142	71100	206	LIFE INSURANCE	455	
53,137	62,453	142	71100	207	MEDICAL INSURANCE	65,050	
1,108	2,249	142	71100	208	DENTAL INSURANCE	3,070	
704	730	142	71100	210	UNEMPLOYMENT	2,250	
5,617	6,284	142	71100	212	MEDICARE	9,785	
0	0	142	71100	213	RETIREE MEDICAL INSURANCE	0	
0	1,541	142	71100	217	RETIREMENT HYBRID STAB.	2,450	
0	0	142	71100	355	TRAVEL	0	
64,440	68,020	142	71100	399	OTHER CONTRACTED SERVICES	76,759	
40,497	39,854	142	71100	429	INSTRUCTIONAL SUPPLIES	12,000	
0	0	142	71100	499	OTHER SUPPLIES & MATERIALS	0	
1,053	1,591	142	71100	599	OTHER CHARGES	0	

# FEDERAL SCHOOLS

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<u>244,940</u>	<u>151,737</u>	142	71100	722	REGULAR INSTRUCTION EQUIP	<u>51,713</u>
856,964	839,502				TOTAL REGULAR INSTRUCTION EQUIPMENT	808,148
					<u>SPECIAL EDUCATION PROGRAM</u>	
0	0	142	71200	116	TEACHERS	0
0	0	142	71200	117	CAREER LADDER PROGRAM	0
0	0	142	71200	128	HOMEBOUND TEACHERS	0
353,851	321,728	142	71200	163	EDUCATIONAL ASSISTANTS	316,545
45,091	46,330	142	71200	171	SPEECH PATHOLOGIST	51,020
0	0	142	71200	189	OTHER SALARIES & WAGES	0
1,761	1,357	142	71200	195	SUBSTITUTE TEACHERS (Certified)	6,000
2,206	798	142	71200	198	NON CERTIFIED SUBSTITUTE TEACHERS	6,000
24,409	21,892	142	71200	201	SOCIAL SECURITY	25,207
30,065	28,560	142	71200	204	STATE RETIREMENT	31,547
444	425	142	71200	206	LIFE INSURANCE	476
56,079	60,912	142	71200	207	MEDICAL INSURANCE	73,900
155	0	142	71200	208	DENTAL INSURANCE	0
1,451	898	142	71200	210	UNEMPLOYMENT	2,000
5,709	5,120	142	71200	212	EMPLOYER MEDICARE	5,896
0	24,000	142	71200	312	CONTRACTS w/PRIVATE AGENCIES	24,000
20,000	0	142	71200	399	OTHER CONTRACTED SERVICES	0
146	9,689	142	71200	429	INSTRUCTIONAL SUPPLIES	0
0	0	142	71200	599	OTHER CHARGES	0
<u>0</u>	<u>0</u>	142	71200	725	SPECIAL EDUCATION EQUIPMENT	<u>0</u>
541,367	521,708				TOTAL SPECIAL EDUCATION PROGRAM	542,591
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
0	0	142	71300	163	EDUCATIONAL ASSISTANTS	0
0	0	142	71300	201	SOCIAL SECURITY	0
0	0	142	71300	204	STATE RETIREMENT	0
0	0	142	71300	206	LIFE INSURANCE	0
0	0	142	71300	212	MEDICARE	0
0	0	142	71300	336	MAINT & REPAIR - EQUIPMENT	0
0	3,033	142	71300	399	OTHER CONTRACTED SERVICES	3,740
1,603	5,573	142	71300	429	INSTRUCTIONAL SUPPLIES	2,200
194	5,596	142	71300	499	OTHER SUPPLIES & MATERIALS	8,386
<u>29,593</u>	<u>35,730</u>	142	71300	730	VOCATIONAL INSTRUCTION EQUIP	<u>61,182</u>
<u>31,390</u>	<u>49,931</u>				TOTAL VOCATIONAL EDUCATION PROGRAM	<u>75,508</u>
1,429,721	1,411,141				<b>TOTAL INSTRUCTION</b>	1,426,247
					<b>SUPPORT SERVICES</b>	
					<u>OTHER STUDENT SUPPORT</u>	
0	0	142	72130	130	SOCIAL WORKERS	0
0	0	142	72130	146	BUS DRIVERS	0
3,700	2,600	142	72130	189	OTHER SALARIES & WAGES	1,600
229	161	142	72130	201	SOCIAL SECURITY	99
302	210	142	72130	204	STATE RETIREMENT	118
0	0	142	72130	206	LIFE INSURANCE	0
0	0	142	72130	207	MEDICAL INSURANCE	0
0	0	142	72130	210	UNEMPLOYMENT COMPENSATION	0
54	38	142	72130	212	EMPLOYER MEDICARE	23
10,707	11,626	142	72130	355	TRAVEL	11,426
0	0	142	72130	399	OTHER CONTRACTED SERVICES	0
537	259	142	72130	499	OTHER SUPPLIES & MATERIALS	0
7,989	8,538	142	72130	524	IN SERVICE/STAFF DEVELOPMENT	9,500

# FEDERAL SCHOOLS

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
14,601	12,977	142	72130	599	OTHER CHARGES	17,640
38,118	36,410				TOTAL OTHER STUDENT SUPPORT	40,407
					<u>REGULAR INSTRUCTION PROGRAM</u>	
72,648	74,570	142	72210	105	SUPERVISOR/DIRECTOR	76,582
0	0	142	72210	116	TEACHERS	0
18,553	18,301	142	72210	161	SECRETARY	21,000
0	0	142	72210	188	BONUS PAYMENTS	0
2,100	28,909	142	72210	189	OTHER SALARIES & WAGES	34,170
1,711	649	142	72210	195	SUBSTITUTE TEACHERS (Certified)	2,659
1,348	605	142	72210	198	SUBSTITUTE TEACHERS (Non-Certified)	2,614
5,966	7,545	142	72210	201	SOCIAL SECURITY	13,340
8,122	12,103	142	72210	204	STATE RETIREMENT	21,914
55	55	142	72210	206	LIFE INSURANCE	70
5,700	5,955	142	72210	207	MEDICAL INSURANCE	6,500
0	329	142	72210	208	DENTAL INSURANCE	500
112	177	142	72210	210	UNEMPLOYMENT	730
1,396	1,765	142	72210	212	MEDICARE	5,990
0	0	142	72210	307	COMMUNICATION	0
0	0	142	72210	308	CONSULTANTS	0
0	0	142	72210	336	MAINT & REPAIR - EQUIPMENT	0
100	55	142	72210	348	POSTAL CHARGES	100
1,103	882	142	72210	355	TRAVEL	2,500
9,600	9,120	142	72210	399	OTHER CONTRACTED SERVICES	9,600
0	0	142	72210	432	LIBRARY BOOKS	0
1,681	725	142	72210	499	OTHER SUPPLIES & MAT	1,500
43,477	50,409	142	72210	524	IN-SERVICE/STAFF DEV	51,112
0	0	142	72210	599	OTHER CHARGES	0
2,225	0	142	72210	790	OTHER EQUIPMENT	3,500
175,898	212,155				TOTAL REGULAR INSTRUCTION PROGRAM	254,381
					<u>SPECIAL EDUCATION PROGRAM</u>	
0	0	142	72220	105	SUPERVISOR/DIRECTOR	0
0	0	142	72220	117	CAREER LADDER PROGRAM	0
0	0	142	72220	124	PSYCHOLOGICAL PERSONNEL	0
0	0	142	72220	162	CLERICAL PERSONNEL	0
64,989	64,190	142	72220	189	OTHER SALARIES & WAGES	68,451
0	0	142	72220	198	IN-SERVICE TRAINING	0
4,029	3,980	142	72220	201	SOCIAL SECURITY	4,161
2,173	2,219	142	72220	204	STATE RETIREMENT	4,953
20	20	142	72220	206	LIFE INSURANCE	56
0	0	142	72220	207	MEDICAL INSURANCE	0
0	0	142	72220	208	DENTAL INSURANCE	563
112	84	142	72220	210	UNEMPLOYMENT	1,000
942	931	142	72220	212	EMPLOYER MEDICARE	974
0	0	142	72220	307	COMMUNICATION	0
0	0	142	72220	336	MAINT & REPAIR - EQUIPMENT	0
0	0	142	72220	348	POSTAL CHARGES	0
0	0	142	72220	355	TRAVEL	0
105,230	111,640	142	72220	399	OTHER CONTRACTED SERVICES	94,290
1,405	0	142	72220	499	OTHER SUPPLIES & MAT	0
2,597	2,240	142	72220	524	IN-SERVICE/STAFF DEV	0
181,497	185,304				TOTAL SPECIAL EDUCATION PROGRAM	174,448

# FEDERAL SCHOOLS

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
					<u>VOCATIONAL EDUCATION PROGRAM</u>	
0	0	142	72230	355	TRAVEL	2856.57
2,266	2,587	142	72230	524	IN-SERVICE/STAFF DEV	0
499	245	142	72230	599	OTHER CHARGES	1000
<u>0</u>	<u>0</u>	142	72230	790	OTHER EQUIPMENT	<u>0</u>
2,765	2,832				TOTAL VOCATIONAL EDUCATION PROGRAM	3,857
					<u>BOARD OF EDUCATION</u>	
<u>33</u>	<u>0</u>	142	72310	533	CRIMINAL INVESTIGATION OF APPLICANT	<u>0</u>
33	0				TOTAL BOARD OF EDUCATION	0
					<u>OFFICE OF THE PRINCIPAL</u>	
0	0	142	72410	188	BONUS PAYMENTS	0
0	0	142	72410	201	SOCIAL SECURITY	0
0	0	142	72410	204	STATE RETIREMENT	0
0	0	142	72410	210	UNEMPLOYMENT	0
<u>0</u>	<u>0</u>	142	72410	212	EMPLOYER MEDICARE	<u>0</u>
0	0				TOTAL OFFICE OF THE PRINCIPAL	0
					<u>TRANSPORTATION</u>	
1,560	1,480	142	72710	146	BUS DRIVERS	0
97	92	142	72710	201	SOCIAL SECURITY	0
115	109	142	72710	204	STATE RETIREMENT	0
0	0	142	72710	206	LIFE INSURANCE	0
0	0	142	72710	210	UNEMPLOYMENT	0
23	21	142	72710	212	EMPLOYER MEDICARE	0
0	0	142	72710	313	CONTRACTS w/PARENTS	0
333	277	142	72710	412	DIESEL FUEL	0
<u>0</u>	<u>0</u>	142	72710	729	TRANSPORTATION EQUIPMENT	<u>0</u>
2,127	1,979				TOTAL TRANSPORTATION	0
<u>400,437</u>	<u>438,680</u>				<b>TOTAL SUPPORT SERVICES</b>	<u>473,092</u>
1,830,158	1,849,822				<b>TOTAL EDUCATION</b>	1,899,339
					<u>FOOD SERVICE</u>	
<u>298</u>	<u>601</u>	142	73100	422	FOOD SUPPLIES	<u>0</u>
298	601				TOTAL FOOD SERVICE	0
					<b>OTHER USES</b>	
2,858	0	142	99100	504	INDIRECT COST	0
<u>0</u>	<u>0</u>	142	99100	590	TRANSFERS OUT	<u>0</u>
2,858	0				<b>TOTAL OTHER USES</b>	0
1,830,457	1,850,423				TOTAL EXPENDITURES	1,899,339
<u>2,858</u>	<u>0</u>				TOTAL OTHER USES	<u>0</u>
1,833,314	1,850,423				<b>TOTAL EXPEND/ENCUMB &amp; OTHER USES</b>	1,899,339
					EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	0
-355	2,293				<b>EST. BEGINNING FUND BALANCE - JULY 1</b>	309,662
307,724	307,369				<b>EST. ENDING FUND BALANCE - JUNE 30</b>	309,662
307,369	309,662					

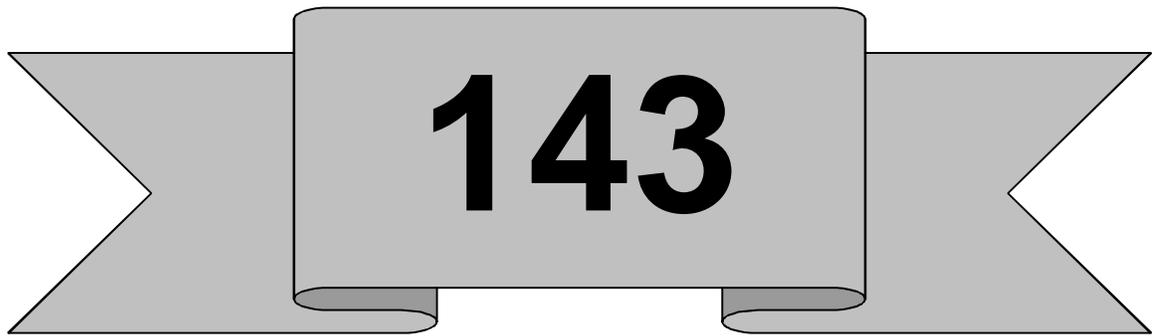
# Balance Sheet

June 30, 2019

## 142 FEDERAL PROJECTS SCHOOLS

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
142	-	11130	- INS CASH IN BANK	7,048.90
142	-	11130	- TAX CASH IN BANK	3.76
142	-	11140	CASH WITH TRUSTEE	270,102.32
142	-	11430	DUE FROM OTHER GOV'TS (Consolidated Admin)	4,525.33
142	-	11430	DUE FROM OTHER GOV'TS (Title I)	89.73
142	-	11430	DUE FROM OTHER GOV'TS (Title II)	1,570.81
142	-	11430	DUE FROM OTHER GOV'TS (Carl Perkins - 801)	6,235.41
142	-	11430	DUE FROM OTHER GOV'TS (Read-To-Be-Ready Prog)	38,826.36
142	-	11440	DUE FROM OTHER FUNDS (IDEA Part B)	5,290.68
				-----
			TOTAL ASSETS	333,693.30
<b>LIABILITIES</b>				
142	-	21100	TCRS DEDUCTIONS PAYABLE	0.00
142	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS PAYABLE	-2,708.62
142	-	21344	MEDICAL INSURANCE DEDUCTIONS PAYABLE	-13,807.70
142	-	21345	DENTAL INSURANCE DEDUCTIONS PAYABLE	0.00
142	-	21500	DUE TO OTHER FUNDS	-7,515.10
				-----
			TOTAL LIABILITIES	-24,031.42
<b>FUND BALANCE</b>				
142	-	34110	ENCUMBRANCES - CURRENT YEAR	0.00
142	-	34655	COMMITTED FOR EDUCATION	-300,000.00
142	-	39000	UNASSIGNED	-7,368.50
142	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-2,293.38
				-----
			TOTAL FUND BALANCE (Net Position)	-309,661.88
				-----
			Fund Is In Balance	0.00
				=====

# *Central Cafeteria Fund*



The Central Cafeteria Fund is used to account for the cafeteria operations in each of the individual schools. The primary sources of funding are federal revenues for the school lunch programs and sales to students and adults.

# CENTRAL CAFETERIA

PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

## HISTORY

ACTUAL 2017-18	ACTUAL 2018-19
36,639	36,863
37,960	36,444
2,333	2,074
<u>77,726</u>	<u>80,709</u>
154,657	156,090
<u>10,397</u>	<u>7,110</u>
165,054	163,199
2,046	14,180
59	256
<u>0</u>	<u>0</u>
<u>2,105</u>	<u>14,436</u>
2,105	14,436
19,752	20,292
0	15,000
<u>19,752</u>	<u>35,292</u>
19,752	35,292
1,350,791	1,386,022
425,075	291,601
678,396	695,779
42,702	113,259
<u>0</u>	<u>0</u>
<u>2,496,963</u>	<u>2,486,661</u>
2,496,963	2,486,661
<u>0</u>	<u>0</u>
0	0
2,683,874	2,699,588
<u>0</u>	<u>0</u>
2,683,874	2,699,588

FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
<b>CHARGES FOR CURRENT SERVICES</b>				
<u>EDUCATION CHARGES</u>				
143	43521		LUNCH PAYMENTS - CHILDREN	58,314
143	43522		LUNCH PAYMENTS - ADULTS	44,678
143	43523		INCOME FROM BREAKFAST	1,625
143	43525		A LA CARTE SALES	<u>69,781</u>
			TOTAL EDUCATION CHARGES	174,398
<u>OTHER CHARGES</u>				
143	43990		OTHER CHARGES FOR SERVICES	<u>8,023</u>
			<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	182,421
<b>OTHER LOCAL REVENUES</b>				
<u>RECURRING ITEMS</u>				
143	44110		INTEREST EARNED	4,012
143	44170		MISCELLANEOUS REFUNDS	0
143	44990		OTHER LOCAL REVENUES	<u>0</u>
			TOTAL RECURRING ITEMS	<u>4,012</u>
			<b>TOTAL OTHER LOCAL REVENUES</b>	4,012
<b>STATE OF TENNESSEE</b>				
<u>REGULAR EDUCATION FUNDS</u>				
143	46520		SCHOOL FOOD SERVICE	25,140
143	46980		OTHER STATE GRANTS	6,000
			TOTAL REGULAR EDUCATION FUNDS	<u>31,140</u>
			<b>TOTAL STATE OF TENNESSEE</b>	31,140
<b>FEDERAL GOVERNMENT</b>				
<u>FEDERAL THROUGH STATE</u>				
143	47111		SECTION 4 - LUNCH	1,451,754
143	47112		SECTION 11 - LUNCH	186,942
143	47113		BREAKFAST	630,256
143	47114		USDA - OTHER	39,010
143	47590		OTHER FEDERAL THROUGH STATE	<u>0</u>
			TOTAL FEDERAL THROUGH STATE	<u>2,307,962</u>
			<b>TOTAL FEDERAL GOVERNMENT</b>	2,307,962
<b>OTHER SOURCES (NON REVENUE)</b>				
143	49800		OPERATING TRANSFERS	<u>0</u>
			<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>	0
			TOTAL ESTIMATED REVENUES	2,525,535
			TOTAL OTHER SOURCES (NON-REVENUE)	<u>0</u>
			<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	2,525,535
<b>OPERATION OF NON-INSTRUCTIONAL</b>				
<u>FOOD SERVICE</u>				
143	73100	105	SUPERVISOR / DIRECTOR	69,202
143	73100	162	CLERICAL PERSONNEL	26,310
143	73100	165	CAFETERIA PERSONNEL	723,524
143	73100	188	BONUS PAYMENTS	6,500
143	73100	201	SOCIAL SECURITY	59,201
143	73100	204	RETIREMENT	62,514
143	73100	206	LIFE INSURANCE	17,524
143	73100	207	MEDICAL INSURANCE	112,569

# CENTRAL CAFETERIA

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

### HISTORY

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
680	407	143	73100	208	DENTAL INSURANCE	825
0	0	143	73100	210	UNEMPLOYMENT COMPENSATION	0
10,032	10,572	143	73100	212	MEDICARE	15,234
48,230	62,404	143	73100	336	MAINTENANCE AND REPAIR SERVICES	65,375
0	0	143	73100	354	TRANSPORTATION-OTHER THAN STUDENT	0
24,401	9,141	143	73100	355	TRAVEL	32,569
45,930	12,887	143	73100	399	OTHER CONTRACTED SERVICES	40,210
55,752	50,106	143	73100	421	FOOD PREPARATION SUPPLIES	71,356
802,293	835,606	143	73100	422	FOOD SUPPLIES	896,421
539	592	143	73100	435	OFFICE SUPPLIES	720
4,359	1,925	143	73100	451	UNIFORMS	5,021
0	0	143	73100	457	IN-SERVICE/STAFF DEVELOPMENT	0
419,004	291,601	143	73100	469	USDA COMMODITIES	156,942
1,142	908	143	73100	499	OTHER SUPPLIES AND MATERIAL	650
0	0	143	73100	510	TRUSTEE'S COMMISSIONS	0
8,336	7,489	143	73100	524	IN-SERVICE/STAFF DEVELOPMENT	12,562
12,293	7,604	143	73100	599	OTHER CHARGES	6,649
<u>33,695</u>	<u>95,573</u>	143	73100	710	FOOD SERVICE EQUIPMENT	<u>51,394</u>
2,332,972	2,330,966				<b>TOTAL FOOD SERVICE</b>	2,433,272
					<b>COMMUNITY SERVICES</b>	
0	0	143	73300	105	SUPERVISOR/DIRECTOR	0
12,911	29,922	143	73300	165	CAFETERIA PERSONNEL	32,150
0	0	143	73300	168	TEMPORARY PERSONNEL	0
509	0	143	73300	169	PART-TIME PERSONNEL	0
0	0	143	73300	195	SUBSTITUTE TEACHERS	0
832	1,855	143	73300	201	SOCIAL SECURITY	1,260
922	2,137	143	73300	204	RETIREMENT	1,834
0	0	143	73300	206	LIFE INSURANCE	0
195	434	143	73300	212	MEDICARE	430
700	3,730	143	73300	336	MAINTENANCE AND REPAIR SERVICES	5,000
436	671	143	73300	355	TRAVEL	2,650
4,775	2,444	143	73300	421	FOOD PREPARATION SUPPLIES	5,348
43,618	36,756	143	73300	422	FOOD SUPPLIES	43,591
0	0	143	73300	429	INSTRUCTIONAL SUPPLIES	0
0	0	143	73300	499	OTHER SUPPLIES AND MATERIAL	0
0	0	143	73300	599	OTHER CHARGES	0
0	0	143	73300	790	OTHER EQUIPMENT	0
<u>64,897</u>	<u>77,949</u>				<b>TOTAL COMMUNITY SERVICES</b>	<u>92,263</u>
2,397,869	2,408,914				<b>TOTAL OPERATION OF NON-INSTRUCTIONAL</b>	2,525,535
					TOTAL EXPENDITURES	2,525,535
2,397,869	2,408,914				TOTAL OTHER USES	0
0	0				<b>TOTAL EXPEND/ENCUMB &amp; OTHER USES</b>	2,525,535
2,397,869	2,408,914				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	0
286,005	290,674					
1,871,500	2,157,505				<b>EST. BEGINNING FUND BALANCE - JULY 1</b>	2,448,179
2,157,505	2,448,179				<b>EST. ENDING FUND BALANCE - JUNE 30</b>	2,448,179

# Balance Sheet

June 30, 2019

## 143 CENTRAL CAFETERIA

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
143	-	11130	- INS CASH IN BANK	4,915.00
143	-	11130	- TAX CASH IN BANK	2.06
143	-	11140	CASH WITH TRUSTEE	2,294,239.19
143	-	11410	ACCOUNTS RECEIVABLE	151,187.97
143	-	11440	- GPS DUE FROM OTHER FUNDS (G.P.Schools)	0.00
				-----
TOTAL ASSETS				2,450,344.22
<b>LIABILITIES</b>				
143	-	21330	TCRS PREMIUMS PAYABLE	-1,606.98
143	-	21342	GUARDIAN LIFE INSURANCE DEDUCTIONS	-559.08
				-----
TOTAL LIABILITIES				-2,166.06
<b>FUND BALANCE</b>				
143	-	34110	ENCUMBRANCES - CURRENT YEAR	-34,582.36
143	-	34120	ENCUMBRANCES - PRIOR YEAR	0.00
143	-	34555	RESTRICTED FOR EDUCATION	-181,613.00
143	-	39000	UNASSIGNED	-1,941,309.30
143	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-290,673.50
				-----
TOTAL FUND BALANCE (Net Position)				-2,448,178.16
				-----
Fund Is In Balance				0.00
				=====



# GENERAL DEBT SERVICE FUND

**151**

**\$ \$ \$**

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related cost.

## DEBT SERVICE

### HISTORY

### PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20
		<b>LOCAL TAXES</b>				
			<u>COUNTY PROPERTY TAXES</u>			
348,889	161,812	151	40110		CURRENT PROPERTY TAX (. Tax Rate)	0
30,964	15,082	151	40120		TRUSTEE'S COLLECTIONS - PRIOR YEAR	28,614
25	76	151	40125		TRUSTEE'S COLLECTIONS - BANKRUPTCY	0
9,704	4,440	151	40130		CIR CLK/CLK & MASTER COLLECTIONS-PR YR	16,000
5,555	2,635	151	40140		INTEREST AND PENALTY	5,000
1,126	847	151	40150		PICK-UP TAXES	0
0	0	151	40163		PAYMENT IN LIEU OF TAXES	0
396,263	184,892				<b>TOTAL COUNTY PROPERTY TAXES</b>	49,614
969,609	1,059,467	151	40210		LOCAL OPTION SALES TAX	1,011,000
0	5,353	151	40260		LITIGATION TAXES- SPECIAL PURPOSE	0
0	0	151	40290		OTHER COUNTY LOCAL OPTION TAXES	0
0	0	151	40320		BANK EXCISE TAX (State Shared Rev)	0
1,365,872	1,249,711				<b>TOTAL LOCAL TAXES</b>	1,060,614
978	0	151	44170		MISCELLANEOUS REFUNDS	0
78,629	72,593	151	46852		STATE REVENUE SHARING- TELECO	70,000
		<b>OTHER SOURCES (NON-REVENUE)</b>				
504,594	486,073	151	48130		CONTRIBUTIONS (G.P.Schools for Bond Pmt)	496,810
0	0	151	49800		OPERATING TRANSFERS	0
504,594	486,073				<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>	496,810
1,445,478	1,322,304				<b>TOTAL ESTIMATED REVENUES</b>	1,130,614
504,594	486,073				<b>TOTAL OTHER SOURCES (NON-REVENUE)</b>	496,810
1,950,072	1,808,376				<b>TOTAL REVENUE AND OTHER SOURCES</b>	1,627,424
			<b>DEBT SERVICE</b>			
185,000	185,000	151	82110	601	PRIN ON BONDS (G.O.Bonds Series 2003 & 2008)	190,000
0	0	151	82110	602	PRIN ON NOTES (TDECD Energy Loan- Courthouse)	0
92,000	97,000	151	82110	612	PRIN ON OTHER LOANS (Clarksville PBA & PPP)	101,000
960,000	965,000	151	82130	601	PRINCIPAL ON BONDS (GPS- Bond Pmt)	1,000,000
14,534	0	151	82130	602	PRIN ON NOTES (GPS Trans Bldg- Citiz 1st Bk)	0
0	0	151	82130	612	PRIN ON OTHER LOANS (Sevier Co. PBA VIIA3)	0
24,686	17,900	151	82210	603	INTEREST ON BONDS (G.O.Bonds Series 2003 & 2008)	22,048
54,578	58,729	151	82210	613	INT ON OTHER LOANS (Clarksville PBA, PPP, VII3)	62,136
362,054	348,947	151	82230	603	INTEREST ON BONDS (GPS- Bond Pmt)	317,740
325	0	151	82230	604	INTEREST ON NOTES (GPS Trans Bldg- Citiz 1st Bk)	0
0	0	151	82230	613	INTEREST ON OTHER LOANS (Sevier Co. PBA VIIA3)	0
11,622	11,514	151	82310	325	FISCAL AGENT CHARGES	12,500
18,219	14,911	151	82310	510	TRUSTEE'S COMMISSION	22,000
1,723,018	1,699,001				<b>TOTAL DEBT SERVICE</b>	1,727,424
227,054	109,376				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	-100,000
2,322,203	2,549,257				<b>EST. BEGINNING FUND BALANCE - JULY 1</b>	2,658,633
2,549,257	2,658,633				<b>EST. ENDING FUND BALANCE - JUNE 30</b>	2,558,633

# Balance Sheet

June 30, 2019

## 151 DEBT SERVICE

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
151	-	11140	CASH WITH TRUSTEE	2,554,172.47
151	-	11180	CASH WITH CLERKS	10,836.23
151	-	11430	DUE FROM OTHER GOVERNMENTS	185,868.66
151	-	11500	PROPERTY TAXES RECEIVABLE	191,026.30
151	-	11510	ALLOWANCE FOR UNCOLLECTABLE PROP. TAXES	-9,032.00
				-----
TOTAL ASSETS				2,932,871.66
<b>LIABILITIES</b>				
151	-	29940	DEFERRED REVENUE - CURR. PROPERTY TAXES	-172,783.00
151	-	29945	DEFERRED REVENUE - DELINQUENT PROP. TAXES	-8,522.00
151	-	29990	OTHER DEFERRED REVENUE	-92,934.33
				-----
TOTAL LIABILITIES				-274,239.33
<b>FUND BALANCE</b>				
151	-	39000	UNASSIGNED	-2,549,256.56
151	-	39000	UNASSIGNED (Current Year Increase in Net Position)	-109,375.77
				-----
TOTAL FUND BALANCE (Net Position)				-2,658,632.33
				-----
Fund Is In Balance				0.00
				=====

# *General Capital Projects Fund*

171



# GENERAL CAPITAL PROJECTS

## HISTORY

## PROPOSED OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2020

ACTUAL 2017-18	ACTUAL 2018-19	FUND	FUNCT.	OBJ.	DESCRIPTION	ESTIMATED 2019-20	
		<b>OTHER LOCAL REVENUES</b>					
0	0	171	44170		MISCELLANEOUS REFUNDS	0	
0	0	171	44540		SALE OF PROPERTY	0	
		<b>STATE OF TENNESSEE</b>					
0	0	171	46440		TN INDUST. INFRASTR. PROG (TIIP)	0	
0	0	171	46590		OTHER STATE EDUCATION FUNDS	0	
61,419	38,117	171	46980		OTHER STATE GRANTS	100,964	
0	0	171	46990		OTHER STATE REVENUES	0	
		<b>FEDERAL GOVERNMENT</b>					
0	0	171	47170		APPALACHIAN REGIONAL COMMISSION	0	
290,012	400,821	171	47180		COMMUNITY DEVELOPMENT	536,368	
0	0	171	47235		HOMELAND SECURITY GRANTS	0	
78,047	116,046	171	47590		OTHER FEDERAL THROUGH STATE	296,635	
0	0	171	47990		OTHER DIRECT FEDERAL REVENUE	0	
		<b>OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>					
0	296	171	48130		CONTRIBUTIONS	58,359	
		<b>OTHER SOURCES (NON- REVENUE)</b>					
0	0	171	49100		BONDS ISSUED (G.P.Schools)	0	
0	0	171	49700		INSURANCE RECOVERY	0	
2,486	50,000	171	49800		TRANSFERS IN	0	
429,478	555,280				TOTAL ESTIMATED REVENUES	992,325	
2,486	50,000				TOTAL OTHER SOURCES (NON-REVENUE)	0	
431,963	605,280				<b>TOTAL REVENUE AND OTHER SOURCES</b>	992,325	
		<b>EXPENDITURES</b>					
19,562	0	171	91110	707	BUILDING IMPROVEMENTS	1,007	
86,398	150,922	171	91120	399	OTHER CONTRACTED SERVICES	294,617	
0	0	171	91120	599	OTHER CHARGES	0	
0	0	171	91120	790	OTHER EQUIPMENT	0	
0	0	171	91130	499	OTHER SUPPLIES & MATERIALS	0	
24,705	10,583	171	91130	599	OTHER CHARGES	12,366	
0	0	171	91130	707	BUILDING IMPROVEMENTS	0	
0	0	171	91130	790	OTHER EQUIPMENT	2,310	
0	0	171	91130	791	OTHER CONTRUCTION	0	
0	0	171	91140	399	OTHER CONTRACTED SERVICES	0	
2,265	0	171	91140	599	OTHER CHARGES	5,735	
0	0	171	91140	707	BUILDING IMPROVEMENTS	0	
0	32,160	171	91140	790	OTHER EQUIPMENT	18,038	
362,972	465,929	171	91140	791	OTHER CONTRUCTION	587,545	
0	0	171	91150	590	TRANSFERS TO OTHER FUNDS	0	
0	0	171	91150	706	BUILDING CONSTRUCTION	0	
2,000	3,175	171	91150	790	OTHER EQUIPMENT	0	
0	24,988	171	91150	791	OTHER CONTRUCTION	1,724	
582	200	171	91160	599	OTHER CHARGES	0	
967	0	171	99100	590	TRANSFERS TO OTHER FUNDS	0	
499,452	687,956				<b>TOTAL EXPENDITURES</b>	923,342	
-67,489	-82,676				EXCESS OF ESTIMATED REVENUES AND OTHER SOURCES OVER OR UNDER ESTIMATED EXPENDITURES AND OTHER USES .....	68,983	
180,093	112,604				<b>EST BEGINNING FUND BALANCE - JULY 1</b>	29,929	
112,604	29,929				<b>EST. ENDING FUND BALANCE - JUNE 30</b>	98,912	

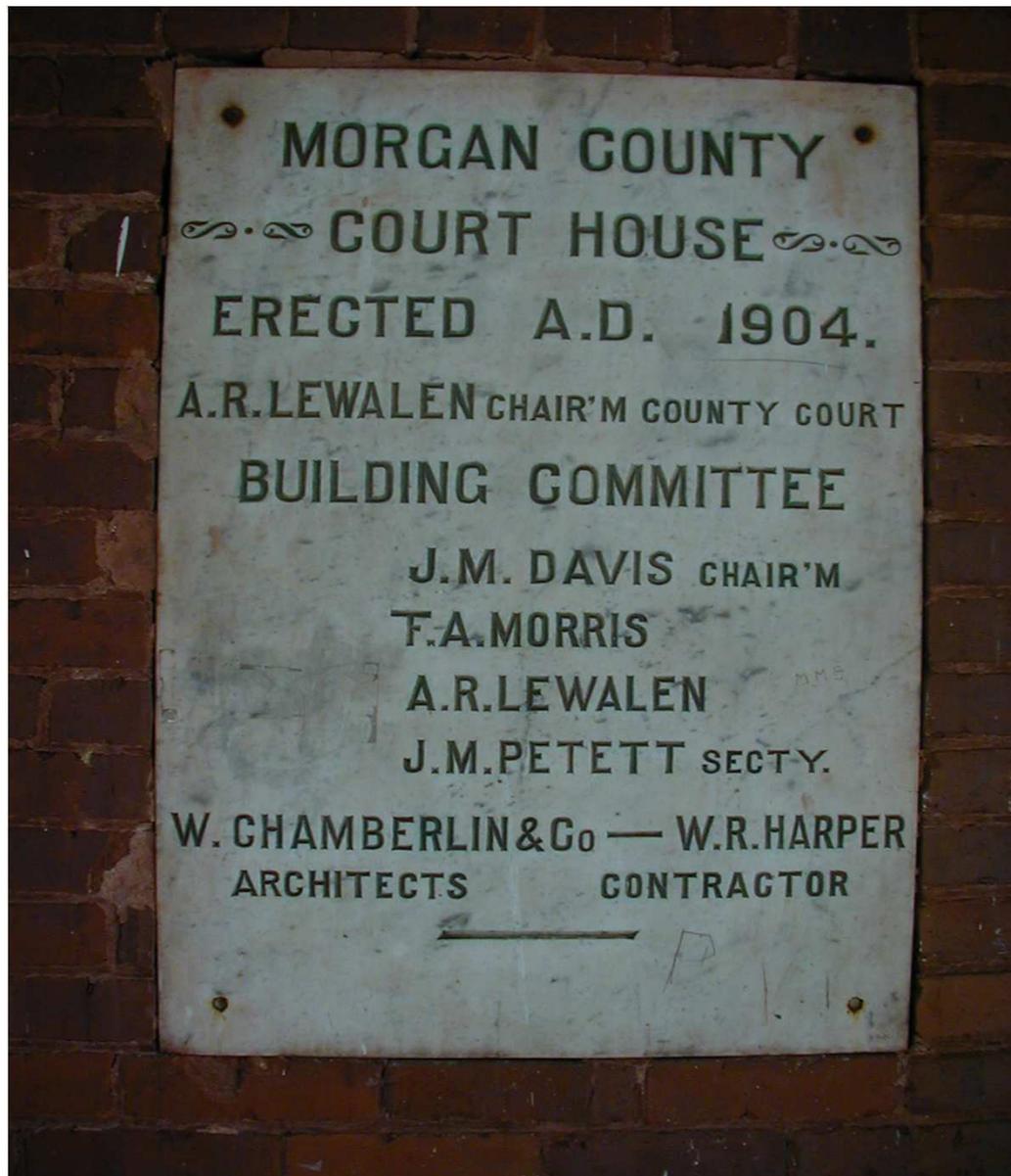
# Balance Sheet

June 30, 2019

## 171 CAPITAL PROJECTS

Fnd	Funct	Cost Center	Account Name	Amount
<b>ASSETS</b>				
171	-	11140	CASH WITH TRUSTEE	29,929.34
171	-	11410	ACCOUNTS RECEIVABLE	0.00
171	-	11430	DUE FROM OTHER GOVERNMENTS	0.00
				-----
TOTAL ASSETS				29,929.34
<b>LIABILITIES</b>				
171	-	21820	OTHER NOTES PAYABLE	0.00
171	-	21900	OTHER CURRENT LIABILITIES	0.00
				-----
TOTAL LIABILITIES				0.00
<b>FUND BALANCE</b>				
171	-	34110	ENCUMBRANCES - CURRENT YEAR	-440.23
171	-	39000	UNASSIGNED	-112,164.73
171	-	39000	UNASSIGNED (Current Year Decrease in Net Position)	82,675.62
				-----
TOTAL FUND BALANCE (Net Position)				-29,929.34
				-----
Fund Is In Balance				0.00
				=====

# Appendix



# MORGAN COUNTY TENNESSEE

## FUND 151 - DEBT SERVICE

Date	Sevier County PBA Series VII-A3 (10,095,000)		G.O. Ref Bond Series 2017A (9,460,000)		G.O. Ref Bond Series 2017B (750,000)		City of Clarksville PBA Ser 2009 (2,000,000)		Plateau Partnership Pk				Capital Outlay Notes Prin & Int	TOTAL GEN. GOV'T. NET DEBT SERVICE	G.P. Schools (6,400,000 & 180,000) G.O. Series 2010 & Trans Bldg Prin & Int
	For Schools (100%)		For Schools		For Schools		Courthouse & Annex		G.O. Ref Bond Ser2017B		Series B20A				
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
2019-20	-	-	590,000	230,930	-	-	101,000	63,900	190,000	22,048	-	34,875	-	1,232,753	496,810
2020-21	-	-	615,000	213,230	-	-	107,000	58,850	190,000	18,400	-	34,875	-	1,237,355	496,560
2021-22	-	-	630,000	194,780	-	-	112,000	53,500	200,000	14,600	-	34,875	-	1,239,755	490,640
2022-23	-	-	650,000	175,880	-	-	118,000	47,900	200,000	10,100	-	34,875	-	1,236,755	494,165
2023-24	-	-	665,000	162,880	-	-	123,000	42,000	200,000	5,300	-	34,875	-	1,233,055	496,845
2024-25	-	-	680,000	149,580	-	-	130,000	35,850	-	-	200,000	34,875	-	1,230,305	498,650
2025-26	-	-	690,000	135,980	-	-	136,000	29,350	-	-	200,000	24,875	-	1,216,205	499,550
2026-27	-	-	710,000	118,040	-	-	143,000	22,550	-	-	350,000	14,875	-	1,358,465	-
2027-28	-	-	730,000	99,580	-	-	150,000	15,400	-	-	-	-	-	994,980	-
2028-29	-	-	745,000	80,600	-	-	158,000	7,900	-	-	-	-	-	991,500	-
2029-30	-	-	765,000	61,230	-	-	-	-	-	-	-	-	-	826,230	-
2030-31	-	-	785,000	41,340	-	-	-	-	-	-	-	-	-	826,340	-
2031-32	-	-	805,000	20,930	-	-	-	-	-	-	-	-	-	825,930	-
	-	-	9,060,000	1,684,980	-	-	1,278,000	377,200	980,000	70,448	750,000	249,000	-	<b>14,449,628</b>	3,473,220

--- SUMMARY ---

	YR: 2019-20	TOTAL
TOTAL PRINCIPAL (Gen.County):	881,000	12,068,000
TOTAL INTEREST (Gen.County):	351,753	2,381,628
<b>TOTAL GENERAL COUNTY DEBT:</b>	<b>1,232,753</b>	<b>14,449,628</b>
G.P.SCHOOLS (Principal):	410,000	3,105,000
G.P.SCHOOLS (Interest):	86,810	368,220
<b>TOTAL G.P.SCHOOLS:</b>	<b>496,810</b>	<b>3,473,220</b>

# MORGAN COUNTY SCHOOL (BOE) DEBT

Description: Purpose: Orig. Amt.: Paid From:	OUTSTANDING DEBT										SOURCE OF PAYMENTS						
	Series VII-A-3 School Improvement Proj.		G.O. Ref Bond Series 2017A & 2017B		Ameresco Refinance Energy Savings Equipment		Citizen's First Bank Transportation Building		Musco Lease Athletic Field Lights		Total Debt Owed	G.O.Ref.Bond Series 2017A & 2017B School Improvement Proj.			Ameresco & Trans. Bldg.	Musco Lease	Total Debt Payments
	\$14,000,000		\$10,210,000		\$6,400,000		\$180,000		\$601,414			\$10,210,000			\$6,580,000	\$601,414	
	Debt Service (Fund 151)		Debt Service (Fund 151)		Debt Service (Fund 151)		Debt Service (Fund 151)		G.P.Schools (Fund 141)			Sales Tax	Morgan Co.	BOE (141)	BOE (141)	BOE (141)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	BOE's Sales Tax	County Paid on School Debt	BOE Paid to Debt Service	BOE Paid to Debt Service	BOE Paid to Debt Service	Total Paid on School Debt
2013-14	427,050	615,357			355,000	133,835	24,952	4,882	59,309	16,677	1,637,062	-642,109	-200,298	-200,000	-518,669	-75,986	-1,637,062
2014-15	445,300	598,275			360,000	126,735	26,025	3,810	62,322	13,664	1,636,131	-660,849	-257,726	-125,000	-516,570	-75,986	-1,636,131
2015-16	670,000	580,463			365,000	119,535	27,135	2,699	65,488	10,498	1,840,818	-658,849	-591,614	0	-514,369	-75,986	-1,840,818
2016-17	620,261	406,454			375,000	112,235	28,307	1,527	68,816	7,170	1,619,770	-627,000	-399,715	0	-517,069	-75,986	-1,619,770
2017-18			575,000	254,358	385,000	104,735	14,606	311	72,312	3,674	1,409,996	-659,000	-170,358	0	-504,652	-75,986	-1,409,996
2018-19			575,000	245,748	390,000	96,073					1,306,821	-664,000	-156,748	0	-486,073	0	-1,306,821
2019-20			590,000	230,930	410,000	86,810					1,317,740	-666,000	-154,930	0	-496,810	0	-1,317,740
2020-21			615,000	213,230	420,000	76,560					1,324,790	-668,000	-160,230	0	-496,560	0	-1,324,790
2021-22			630,000	194,780	425,000	65,640					1,315,420	-670,000	-154,780	0	-490,640	0	-1,315,420
2022-23			650,000	175,880	440,000	54,165					1,320,045	-672,000	-153,880	0	-494,165	0	-1,320,045
2023-24			665,000	162,880	455,000	41,845					1,324,725	-674,000	-153,880	0	-496,845	0	-1,324,725
2024-25			680,000	149,580	470,000	28,650					1,328,230	-676,000	-153,580	0	-498,650	0	-1,328,230
2025-26			690,000	135,980	485,000	14,550					1,325,530	-678,000	-147,980	0	-499,550	0	-1,325,530
2026-27			710,000	118,040							828,040	-680,000	-148,040	0	0	0	-828,040
2027-28			730,000	99,580							829,580	-682,000	-147,580	0	0	0	-829,580
2028-29			745,000	80,600							825,600	-684,000	-141,600	0	0	0	-825,600
2029-30			765,000	61,230							826,230	-686,000	-140,230	0	0	0	-826,230
2030-31			785,000	41,340							826,340	-688,000	-138,340	0	0	0	-826,340
2031-32			805,000	20,930							825,930	-690,000	-135,930	0	0	0	-825,930
Remaining Balance:	0	0	9,060,000	1,684,980	3,105,000	368,220	0	0	0	0	14,218,200	-8,814,000	-1,930,980	0	-3,473,220	0	-14,218,200
<b>Current Year</b>																	
2019-20	0	0	590,000	230,930	410,000	86,810	0	0	0	0	1,317,740	-666,000	-154,930	0	-496,810	0	-1,317,740
Prin & Int	820,930				496,810				0		1,317,740	-820,930		-496,810	0	-1,317,740	

**MORGAN COUNTY**  
**SCHEDULE OF OUTSTANDING DEBT**  
 Fiscal Year 2019-2020

	<u>Loan Name</u>	<u>Authorized &amp; Unissued</u>	<u>Amount Outstanding at 6/30/19</u>	<u>Payment Fund</u>	<u>FY 2019-20 Debt Payments</u>		
					<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
Notes	Citizens First Bank (fbo GPS)	<u>0.00</u>	<u>0.00</u>	Debt Service	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>TOTAL NOTES:</b>	0.00	0.00		0.00	0.00	0.00
G.O. Bonds	G. O. Bonds Ser. 2017A (fbo GPS)	0.00	9,060,000.00	Debt Service	590,000.00	230,930.00	820,930.00
	G. O. Bonds Ser. 2017B (fbo GPS)	0.00	0.00	Debt Service	0.00	0.00	0.00
	General Obligation Bonds Ser. 2017B	0.00	980,000.00	Debt Service	190,000.00	22,048.00	212,048.00
	G.O. School Bonds Ser. 2010 (fbo GPS)	<u>0.00</u>	<u>3,105,000.00</u>	Debt Service	<u>410,000.00</u>	<u>86,810.00</u>	<u>496,810.00</u>
	<b>TOTAL G.O. BONDS:</b>	0.00	13,145,000.00		1,190,000.00	339,788.00	1,529,788.00
Revenue Bonds	Sevier Co. PBA Ser. VII-A-3 (fbo GPS)	0.00	0.00	Debt Service	0.00	0.00	0.00
	City of Clarksville PBA Ser. 2009	0.00	1,278,000.00	Debt Service	101,000.00	27,261.00	128,261.00
	Blount County PBA Ser. B-13-A	0.00	0.00	Debt Service	0.00	0.00	0.00
	Blount County PBA Ser. B-20-A	<u>0.00</u>	<u>750,000.00</u>	Debt Service	<u>0.00</u>	<u>34,875.00</u>	<u>34,875.00</u>
	<b>TOTAL REVENUE BONDS:</b>	0.00	2,028,000.00		101,000.00	62,136.00	163,136.00
Capital Leases	Ford Motor Credit (Patrol Vehicles)	0.00	0.00	General Fund	0.00	0.00	0.00
	KS Statebank (Ambulance)	0.00	40,445.32	General Fund	40,445.32	5,268.31	45,713.63
	Leasing 2, Inc. (Garbage Truck)	0.00	0.00	Solid Waste	0.00	0.00	0.00
	Deutsche Bank (Athletic Field Lights)	<u>0.00</u>	<u>0.00</u>	G.P. Schools	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>TOTAL CAPITAL LEASES:</b>	0.00	40,445.32		40,445.32	5,268.31	45,713.63
	<b>TOTAL DEBT:</b>		<u>15,213,445.32</u>		<u>1,331,445.32</u>	<u>407,192.31</u>	<u>1,738,637.63</u>

**FY 2019-20 DEBT PAYMENTS BY FUND**

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Pmts</u>
GENERAL FUND	40,445.32	5,268.31	45,713.63
SOLID WASTE	0.00	0.00	0.00
GEN. PURPOSE SCHOOL FUND	0.00	0.00	0.00
DEBT SERVICE FUND	1,291,000.00	401,924.00	1,692,924.00
<b>TOTAL DEBT SERVICE:</b>	<u>1,331,445.32</u>	<u>407,192.31</u>	<u>1,738,637.63</u>

**MORGAN COUNTY**  
**SCHEDULE OF BUDGETED DEBT PAYMENTS**  
 FY 2019-2020

<b>FUND</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>
<b><u>General Fund (101)</u></b>		
Sheriff Dept. Patrol Vehicles		
Capital Lease Principal	0.00	
Capital Lease Interest		0.00
Ambulance/EMS		
Capital Lease Principal	40,445.32	
Capital Lease Interest		5,268.31
TOTAL GENERAL FUND:	40,445.32	5,268.31
 <b><u>Solid Waste Fund (116)</u></b>		
Convenience Centers Truck		
Capital Lease Principal	0.00	
Capital Lease Interest		0.00
TOTAL SOLID WASTE FUND:	0.00	0.00
 <b><u>G.P. Schools Fund (141)</u></b>		
Athletic Field Lighting		
Capital Lease Principal	0.00	
Capital Lease Interest		0.00
TOTAL G.P.SCHOOL FUND:	0.00	0.00
 <b><u>Debt Service Fund (151)</u></b>		
FBO General Fund		
Courthouse Renovation & Annex Building Purchase		
Revenue Bond Series 2009 Principal	101,000.00	
Revenue Bond Series 2009 Interest		27,261.00
Plateau Partnership Park (Industrial Park)		
G.O. Bond Series 2017B Principal	190,000.00	
G.O. Bond Series 2017B Interest		22,048.00
Revenue Bond Series B-20-A Principal	0.00	
Revenue Bond Series B-20-A Interest		34,875.00
FBO School Department		
Note Principal (Reimb from G.P.Schools)	0.00	
Note Interest (Reimb from G.P.Schools)		0.00
G.O. Bond Series 2010 Prin (Reimb-G.P.S.)	410,000.00	
G.O. Bond Series 2010 Int (Reimb-G.P.S.)		86,810.00
G.O. Bond Series 2017A Principal	590,000.00	
G.O. Bond Series 2017A Interest		230,930.00
G.O. Bond Series 2017B Principal	0.00	
G.O. Bond Series 2017B Interest		0.00
TOTAL DEBT SERVICE FUND:	1,291,000.00	401,924.00
TOTAL MORGAN COUNTY DEBT PAYMENTS:	1,331,445.32	407,192.31

## MORGAN COUNTY PROPERTY TAX RATES AND COLLECTIONS

The following table shows the property tax rates and collections of Morgan County for tax years 2014 through 2018 as well as the aggregate uncollected balances for each fiscal year ending June 30.

PROPERTY TAX RATES AND COLLECTIONS				FISCAL YEAR COLLECTIONS		AGGREGATE UNCOLLECTED BALANCE	
Tax Year	Assessed Valuation	Tax Rates	Taxes Levied	Amount	Prcnt	As of June 30, 2018	
						Amount	Prcnt
2014	283,205,529	3.10	8,746,322	8,197,993	93.7%	144,220	1.6%
2015	285,720,657	3.10	8,799,040	8,101,539	92.1%	191,244	2.2%
2016	286,915,440	3.16	9,066,528	8,239,219	90.9%	250,175	2.8%
2017	291,854,463	3.16	9,264,487	8,470,934	91.4%	312,517	3.4%
2018	293,981,090	3.27	9,587,954	In Process			

## TEN LARGEST TAXPAYERS

For the fiscal year ending June 30, 2018 (tax year 2017), the ten largest taxpayers in the County are as follows:

	<u>Taxpayer</u>	<u>Business Type</u>	<u>Assessment</u>	<u>Taxes Paid</u>
1.	Norfolk Southern	Railroad	\$ 13,069,904	\$ 427,386
2.	East Tennessee Natural Gas	Utility	\$ 7,648,494	250,106
3.	Plateau Electric Cooperative	Utility	\$ 7,380,453	241,341
4.	AT&T Mobility LLC	Communications	\$ 2,888,413	94,451
5.	Cobb-Vantress Inc	Research & Development	\$ 2,707,960	88,550
6.	Highland Telephone Cooperative	Utility	\$ 2,531,773	82,789
7.	Emory River LLC	Environmental	\$ 1,550,550	50,703
8.	Heraeus Precious Metal	Industrial	\$ 1,115,710	36,484
9.	Morgan County Real Estate Invest.	Real Estate	\$ 1,027,560	33,601
10.	Charles Blalock & Sons Inc	Construction	\$ 992,154	32,443

# MORGAN COUNTY TAX RATE HISTORY

FISCAL YEAR from	FISCAL YEAR to	GEN COUNTY	SOLID WASTE	HIGHWAY DEPT	G.P. SCHOOL	DEBT SERVICE		TOTAL TAX RATE	Value of a Penny
						RATE	% of Total		
1980	1981	1.05	0	0.02	2.71	0.42	10%	<b>4.20</b>	4,831
1981	1982	1.09	0	0.02	2.25	1.19	26%	<b>4.55</b>	4,551
1982	1983	1.15	0	0.05	2.40	0.60	14%	<b>4.20</b>	4,677
1983	1984	1.15	0	0.05	3.15	0.60	12%	<b>4.95</b>	4,596
1984	1985	1.40	0	0.05	3.45	1.00	17%	<b>5.90</b>	4,573
1985	1986	1.75	0	0.05	2.90	1.90	29%	<b>6.60</b>	4,747
1986	1987	1.9	0	0.05	2.95	1.65	25%	<b>6.55</b>	4,869
1987	1988	1.73	0	0.05	2.26	1.61	28%	<b>5.65</b>	6,343
1988	1989	1.49	0	0.05	2.36	1.44	27%	<b>5.34</b>	6,395
1989	1990	1.47	0	0.05	2.36	2.07	35%	<b>5.95</b>	6,426
1990	1991	1.58	0	0.05	2.45	2.62	39%	<b>6.70</b>	6,699
1991	1992	1.45	0.03	0.05	2.22	2.47	40%	<b>6.22</b>	7,221
1992	1993	1.26	0.29	0.05	2.11	2.34	39%	<b>6.05</b>	7,406
1993	1994	1.26	0.29	0.05	2.11	2.34	39%	<b>6.05</b>	7,600
1994	1995	1.23	0.36	0.05	2.09	2.32	38%	<b>6.05</b>	7,715
1995	1996	1.05	0.55	0.04	1.87	1.66	32%	<b>5.17</b>	9,088
1996	1997	1.39	0.56	0.04	1.88	1.05	21%	<b>4.92</b>	9,289
1997	1998	1.50	0.58	0.04	1.88	0.87	18%	<b>4.87</b>	9,300
1998	1999	1.37	0.54	0.04	1.71	0.60	14%	<b>4.26</b>	10,406
1999	2000	1.4775	0.5375	0.0375	1.67	0.4875	12%	<b>4.21</b>	10,755
2000	2001	1.4775	0.5375	0.0375	1.67	0.4875	12%	<b>4.21</b>	11,134
2001	2002	1.39	0.4263	0.03	1.32	0.1729	5%	<b>3.3392</b>	14,036
2002	2003	1.41	0.417	0.03	1.32	0.163	5%	<b>3.34</b>	15,081
2003	2004	1.45	0.407	0.03	1.36	0.093	3%	<b>3.34</b>	14,697
2004	2005	1.88	0.407	0.03	1.45	0.093	2%	<b>3.86</b>	14,872
2005	2006	1.89	0.407	0.03	1.46	0.053	1%	<b>3.84</b>	15,262
2006	2007	1.49	0.302	0.023	1.09	0.085	3%	<b>2.99</b>	20,632
2007	2008	1.54	0.302	0.023	1.04	0.085	3%	<b>2.99</b>	21,320
2008	2009	1.56	0.302	0.023	1.00	0.105	4%	<b>2.99</b>	22,039
2009	2010	1.51	0.302	0.023	1.00	0.155	5%	<b>2.99</b>	22,603
2010	2011	1.50	0.332	0.023	1.00	0.135	5%	<b>2.99</b>	22,745
2011	2012	1.59	0.297	0.023	0.95	0.24	8%	<b>3.10</b>	24,540
2012	2013	1.59	0.297	0.023	0.95	0.24	8%	<b>3.10</b>	25,150
2013	2014	1.65	0.317	0.023	0.95	0.16	5%	<b>3.10</b>	25,154
2014	2015	1.60	0.317	0.023	0.95	0.21	7%	<b>3.10</b>	25,506
2015	2016	1.63	0.287	0.023	0.95	0.21	7%	<b>3.10</b>	25,546
2016	2017	1.68	0.286	0.024	0.95	0.22	7%	<b>3.16</b>	25,706
2017	2018	1.74	0.296	0.024	0.97	0.13	4%	<b>3.16</b>	26,367
2018	2019	1.93	0.286	0.024	0.97	0.06	2%	<b>3.27</b>	26,458
2019	2020	1.98	0.306	0.024	0.96	0	0%	<b>3.27</b>	26,639

**SALARY SCALE**  
**General Fund**  
**Clerical & Bookkeepers**  
**Effective July 1, 2019**

Service	Annual Salary	Hourly
0 - 1 Year	\$20,248	\$9.73
1 - 2 Years	\$20,992	\$10.09
2 - 3 Years	\$21,924	\$10.54
3 - 4 Years	\$22,234	\$10.69
4 - 5 Years	\$22,544	\$10.84
5 - 6 Years	\$22,856	\$10.99
6 - 7 Years	\$23,166	\$11.14
7 - 8 Years	\$23,477	\$11.29
8 - 9 Years	\$23,789	\$11.44
9 - 10 Years	\$24,100	\$11.59
10 - 11 Years	\$24,410	\$11.74
11 - 12 Years	\$24,720	\$11.88
12 - 13 Years	\$25,031	\$12.03
13 - 14 Years	\$25,342	\$12.18
14 - 15 Years	\$25,651	\$12.33
15 - 16 Years	\$26,074	\$12.54
16 - 17 Years	\$26,499	\$12.74
17 - 18 Years	\$26,923	\$12.94
18 - 19 Years	\$27,347	\$13.15
19 - 20 Years	\$27,772	\$13.35
20 - 21 Years	\$28,260	\$13.59
21 - 22 Years	\$28,748	\$13.82
22 - 23 Years	\$29,235	\$14.06
23 - 24 Years	\$29,724	\$14.29
24 - 25 Years	\$30,211	\$14.52
Greater than 25 Years	\$30,700	\$14.76

Based on hire date, 40 hours per week, and continuous Morgan County service.

For offices under county personnel policy:

Sick days are accrued .75 per month (9 per year).

Accumulated sick leave maximum is sixty days.

Mileage reimbursement is 40 cents per mile.

# SALARY SCALE

## Law Enforcement Correctional Officers

Effective July 1, 2019

Service	Annual Salary	Hourly
0 - 1 Year	\$23,460	\$11.28
1 - 2 Years	\$23,970	\$11.52
2 - 3 Years	\$24,480	\$11.77
3 - 4 Years	\$24,990	\$12.01
4 - 5 Years	\$25,500	\$12.26
5 - 6 Years	\$26,010	\$12.50
6 - 7 Years	\$26,520	\$12.75
7 - 8 Years	\$27,030	\$13.00
8 - 9 Years	\$27,540	\$13.24
9 - 10 Years	\$28,050	\$13.49
10 - 11 Years	\$28,560	\$13.73
11 - 12 Years	\$29,070	\$13.98
12 - 13 Years	\$29,580	\$14.22
13 - 14 Years	\$30,090	\$14.47
14 - 15 Years	\$30,600	\$14.71
15 - 16 Years	\$31,110	\$14.96
16 - 17 Years	\$31,620	\$15.20
17 - 18 Years	\$32,130	\$15.45
18 - 19 Years	\$32,640	\$15.69
19 - 20 Years	\$33,150	\$15.94
Greater than 20 Years	\$33,660	\$16.18

Chief Jailer (Day Shift Lieutenant) Supplement \$1,000 (.48/hr)  
 Chief Jailer (Night Shift Lieutenant) Supplement \$1,000 (.48/hr)  
 Shift Supervisor (Sergeant) Supplement \$500 (.24/hr)

This scale is based on hire date and continuous Morgan County service.

# SALARY SCALE

## Law Enforcement Deputies

Effective July 1, 2019

Service	Annual Salary	Hourly
Non-Certified Officer	\$28,413	\$13.66
0 - 1 Year	\$29,070	\$13.98
1 - 2 Years	\$30,090	\$14.47
2 - 3 Years	\$30,600	\$14.71
3 - 4 Years	\$31,110	\$14.96
4 - 5 Years	\$31,620	\$15.20
5 - 6 Years	\$32,130	\$15.45
6 - 7 Years	\$32,640	\$15.69
7 - 8 Years	\$33,150	\$15.94
8 - 9 Years	\$33,660	\$16.18
9 - 10 Years	\$34,170	\$16.43
10 - 11 Years	\$34,680	\$16.67
11 - 12 Years	\$35,190	\$16.92
12 - 13 Years	\$35,700	\$17.16
13 - 14 Years	\$36,210	\$17.41
14 - 15 Years	\$36,720	\$17.65
15 - 16 Years	\$37,230	\$17.90
16 - 17 Years	\$37,740	\$18.14
17 - 18 Years	\$38,250	\$18.39
18 - 19 Years	\$38,760	\$18.63
19 - 20 Years	\$39,780	\$19.13
Greater than 20 Years	\$40,800	\$19.62

Chief Deputy Supplement \$ 5,000 (2.40/hr)

Patrol (Road) Sergeant Supplement \$ 3,000 (1.44/hr)

Criminal Investigator Supplement \$ 2,500 (1.20/hr)

This scale is based on hire date and continuous Morgan County service.

# SALARY SCALE

## Emergency Medical Services Paramedic

Effective July 1, 2019

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$44,568	\$13.34
1 - 2 Years	\$45,601	\$13.65
2 - 3 Years	\$45,858	\$13.73
3 - 4 Years	\$46,114	\$13.81
4 - 5 Years	\$46,371	\$13.88
5 - 6 Years	\$46,627	\$13.96
6 - 7 Years	\$46,885	\$14.04
7 - 8 Years	\$47,141	\$14.11
8 - 9 Years	\$47,398	\$14.19
9 - 10 Years	\$47,654	\$14.27
10 - 11 Years	\$47,911	\$14.34
11 - 12 Years	\$48,167	\$14.42
12 - 13 Years	\$48,423	\$14.50
13 - 14 Years	\$48,681	\$14.58
14 - 15 Years	\$48,936	\$14.65
15 - 16 Years	\$49,194	\$14.73
16 - 17 Years	\$49,449	\$14.81
17 - 18 Years	\$49,706	\$14.88
18 - 19 Years	\$49,961	\$14.96
19 - 20 Years	\$50,218	\$15.04
Greater than 20 Years	\$50,474	\$15.11

0-5 Year Jr. Shift Supervisor Supplement \$ 675  
5-10 Year Jr. Shift Supervisor Supplement \$ 800  
10+ Year Jr. Shift Supervisor Supplement \$ 1,000  
Assistant Director Supplement \$ 3,000

This scale is based on hire date  
and continuous Morgan County service.

# SALARY SCALE

## Emergency Medical Services

### EMT

Effective July 1, 2019

#### EMT

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$34,138	\$10.22
1 - 2 Years	\$34,336	\$10.28
2 - 3 Years	\$35,268	\$10.56
Greater than 3 Years	\$35,538	\$10.64

#### EMT-IV

Service	Annual Salary	Hourly (Based on 3,340 hr/yr)
0 - 1 Year	\$35,880	\$10.74
1 - 2 Years	\$36,891	\$11.05
2 - 3 Years	\$37,141	\$11.12
3 - 4 Years	\$37,388	\$11.19
4 - 5 Years	\$37,636	\$11.27
5 - 6 Years	\$37,882	\$11.34
6 - 7 Years	\$38,129	\$11.42
7 - 8 Years	\$38,376	\$11.49
8 - 9 Years	\$38,622	\$11.56
9 - 10 Years	\$38,871	\$11.64
10 - 11 Years	\$39,117	\$11.71
11 - 12 Years	\$39,364	\$11.79
12 - 13 Years	\$39,611	\$11.86
13 - 14 Years	\$39,858	\$11.93
14 - 15 Years	\$40,106	\$12.01
15 - 16 Years	\$40,352	\$12.08
16 - 17 Years	\$40,599	\$12.16
17 - 18 Years	\$40,846	\$12.23
18 - 19 Years	\$41,093	\$12.30
19 - 20 Years	\$41,342	\$12.38
Greater than 20 Years	\$41,587	\$12.45

This scale is based on hire date  
and continuous Morgan County service.