

SUMNER COUNTY GOVERNMENT



CONSOLIDATED ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

SUMNER COUNTY, TENNESSEE
BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2024

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General Fund

**Sumner County, Tennessee
General Fund
Summary**

	Actual	Actual	Estimated	Original Budget		Difference	
	Budgetary 2020-2021	Budgetary 2021-2022	Budgetary 2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance(s)							
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Restricted	1,378,131	1,569,178	1,796,398	1,435,372	3,284,258	1,848,886	128.81%
Committed	9,626,379	11,675,053	9,281,584	8,343,321	1,455,187	(6,888,135)	-82.56%
Assigned	130,207	356,733	548,571	352,300	659,142	306,841	87.10%
Unassigned	25,320,562	29,991,886	35,439,142	30,308,312	37,219,877	6,911,565	22.80%
Total	\$ 36,455,279	\$ 43,592,851	\$ 47,065,695	\$ 40,439,305	\$ 42,618,463	\$ 2,179,158	5.39%
Revenues/Sources							
Local Taxes	\$ 36,619,278	\$ 38,612,559	\$ 45,892,837	\$ 44,303,951	\$ 44,501,843	\$ 197,892	0.45%
Licenses and Permits	1,403,565	1,802,263	1,430,989	1,424,817	1,457,530	32,713	2.30%
Fines, Forfeitures and Penalties	534,928	633,431	603,260	594,473	611,974	17,500	2.94%
Charges for Current Services	9,033,162	9,168,924	10,882,070	10,420,397	10,963,892	543,494	5.22%
Other Local Revenues	3,266,616	3,814,230	4,080,466	4,243,559	4,517,368	273,809	6.45%
Fees of County Officials	11,415,331	12,062,972	11,749,750	10,983,858	11,984,668	1,000,810	9.11%
State of Tennessee	9,826,893	6,232,061	10,190,292	7,269,143	8,690,262	1,421,119	19.55%
Federal Government	3,230,875	3,583,660	6,311,433	28,328,176	28,633,402	305,227	1.08%
Other Governments and Citizens Groups	375,257	650,500	871,880	443,096	4,045	(439,051)	-99.09%
Other Sources (Non-Revenue)	1,178	46,769	262,252	-	-	-	N/A
Total	\$ 75,707,082	\$ 76,607,369	\$ 92,275,229	\$ 108,011,471	\$ 111,364,984	\$ 3,353,513	3.10%
Expenditures/Uses or Appropriations							
General Government							
County Commission	\$ 289,412	\$ 1,111,917	\$ 335,388	\$ 440,265	\$ 356,414	\$ (83,851)	-19.05%
Board of Equalization	1,584	1,168	1,200	3,590	11,805	8,215	228.83%
Other Boards and Committees	9,508	13,282	15,200	19,000	19,000	-	0.00%
County Mayor	462,152	487,898	361,171	365,698	362,233	(3,465)	-0.95%
Personnel Office	-	163,043	154,178	173,036	181,664	8,628	4.99%
County Attorney	523,234	576,506	666,348	629,943	728,834	98,891	15.70%
Election Commission	1,033,564	1,018,752	2,342,930	1,001,140	1,000,832	(308)	-0.03%
Register of Deeds	734,114	719,415	821,440	899,401	984,271	84,870	9.44%
Development Services	673,358	802,978	986,521	1,086,232	1,143,356	57,124	5.26%
Building and Codes	531,205	573,951	628,542	648,002	658,957	10,955	1.69%
County Buildings	2,120,534	2,192,327	2,708,813	2,497,772	2,801,043	303,271	12.14%
Archives	94,120	102,478	118,297	119,200	124,884	5,684	4.77%
Risk Management	1,678,417	1,839,282	1,998,019	1,966,552	1,927,014	(39,538)	-2.01%
Finance							
Finance	887,568	997,636	1,132,851	1,163,823	1,237,312	73,489	6.31%
Assessor of Property	1,520,659	1,513,454	1,570,114	1,708,316	1,853,384	145,068	8.49%
Reappraisal	-	-	-	-	-	-	N/A
County Trustee	544,539	589,296	647,314	764,576	846,967	82,391	10.78%
County Clerk	1,784,387	1,928,361	2,099,192	2,204,544	2,287,260	82,716	3.75%
Data Processing	1,042,965	1,320,378	1,588,280	1,793,186	1,715,442	(77,744)	-4.34%
Administration of Justice							

	Actual	Actual	Estimated	Original Budget		Difference	
	Budgetary	Budgetary	Budgetary			Dollar	%
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024		
Circuit Court	1,864,711	1,908,845	2,260,138	2,286,923	2,344,159	57,236	2.50%
General Sessions Judge III	355,704	368,231	389,284	410,950	426,291	15,341	3.73%
General Sessions Judge I	309,999	315,125	352,895	337,732	416,784	79,052	23.41%
Drug Court	324,728	361,013	402,103	384,153	516,306	132,153	34.40%
Chancery Court	718,524	728,797	782,164	817,811	860,642	42,831	5.24%
General Sessions II	771,487	795,950	1,813,851	1,874,614	1,971,912	97,298	5.19%
District Attorney General	81,945	86,401	91,161	94,461	78,026	(16,435)	-17.40%
Office of Public Defender	-	-	-	90,861	78,026	(12,835)	-14.13%
Judicial Commissioners	683,649	695,164	726,622	776,607	796,613	20,006	2.58%
Other Administration of Justice	253,701	97,263	74,850	385,146	386,471	1,325	0.34%
Probation Services/CASP	438,223	428,190	442,609	447,404	468,937	21,533	4.81%
Public Safety							
Sheriff's Office	12,733,315	14,107,695	15,990,828	16,936,588	19,550,264	2,613,676	15.43%
Administration of Sexual Offender Registry	8,956	3,955	13,742	18,805	18,805	-	0.00%
Jail	10,229,465	10,019,405	11,738,437	12,936,905	14,098,824	1,161,919	8.98%
Jail (Alcohol Monitoring Program)	5,298	(2,431)	-	5,000	5,000	-	0.00%
Jail (SCAAP Program)	-	-	36,867	-	-	-	N/A
Juvenile Services	739,390	811,868	-	-	-	-	N/A
Juvenile Services (TCCY Grant)	8,831	8,942	-	-	-	-	N/A
Fire Prevention and Control (Forestry Service)	2,000	2,000	2,000	2,000	2,000	-	0.00%
Rural Fire Protection	462,279	400,458	1,730,834	1,730,834	452,000	(1,278,834)	-73.89%
Civil Defense/E911	-	230,175	252,699	268,059	378,985	110,926	41.38%
Emergency Management Agency	473,988	821,986	1,140,604	1,029,444	511,523	(517,921)	-50.31%
County Coroner/Medical Examiner	189,242	161,215	165,403	193,200	202,903	9,703	5.02%
Other Public Safety-Consolidated Dispatch	3,295,539	3,598,163	4,120,385	4,588,564	5,077,013	488,449	10.64%
Public Health and Welfare							
Health Department	285,017	265,610	283,796	309,162	317,330	8,168	2.64%
Health Department (DGA)	1,338,787	1,228,606	1,416,976	1,662,944	1,742,797	79,853	4.80%
Ambulance (Emergency Medical) Service	10,543,136	10,760,850	12,308,258	12,089,579	13,791,369	1,701,790	14.08%
Appropriations to State	215,225	215,225	175,539	175,539	175,539	0	0.00%
General Welfare Assistance	11,000	13,950	12,000	16,000	16,000	-	0.00%
Social, Cultural and Recreational							
Senior Citizens Assistance	294,173	255,490	292,500	250,000	250,000	-	0.00%
Libraries	2,314,505	2,209,651	2,338,735	2,462,272	2,764,078	301,806	12.26%
Other Social, Cultural and Recreational	-	-	-	121,485	-	(121,485)	-100.00%
Agriculture and Natural Resources							
Agriculture Extension Agency	438,987	429,590	390,687	513,900	568,985	55,085	10.72%
Soil Conservation	58,917	60,390	71,435	74,337	77,577	3,240	4.36%
Other Operations							
Tourism, Economic and Community Development	586,058	689,744	10,744,834	10,744,834	738,854	(10,005,980)	-93.12%
Industrial Development	100,000	100,000	100,000	100,000	100,000	-	0.00%
Veterans Services	121,186	131,772	137,490	168,542	156,664	(11,878)	-7.05%
Other County Expenses	1,005,958	1,024,497	1,267,000	1,161,072	1,526,380	365,308	31.46%
Contributions	277,097	274,768	521,586	463,268	363,188	(100,080)	-21.60%
Employee Benefits	105,234	90,429	135,486	131,000	178,000	47,000	35.88%
COVID19 Grant #1-EMS	3,730	-	-	-	-	-	N/A
COVID19 Grant #2-Election	143,001	-	-	-	-	-	N/A
COVID19 Grant #5-Coronavirus Relief Funds	2,347,337	-	-	-	-	-	N/A

	Actual	Actual	Estimated	Original Budget		Difference	
	Budgetary	Budgetary	Budgetary	2022-2023	2023-2024	Dollar	%
	2020-2021	2021-2022	2022-2023				
COVID19 Grant #A-Hendersonville Library	7,154	-	-	-	-	-	N/A
American Rescue Plan Act-#2	-	51,549	22,000	-	28,000	28,000	N/A
American Rescue Plan Act-#1	-	3,261,743	5,424,483	27,772,213	28,468,254	696,042	2.51%
COVID19 Grant #B-Direct Appropriation	369,373	75,000	80,000	-	-	-	N/A
COVID19 Grant #C-Westmoreland Library	1,038	-	-	-	-	-	N/A
COVID19 Grant #D-Sheriff JAG	19,985	-	-	-	-	-	N/A
Miscellaneous	90,165	91,110	47,848	186,499	-	(186,499)	-100.00%
Traffic Control							
Traffic Control	-	375	500	3,000	1,500	(1,500)	-50.00%
Capital Projects							
Social, Cultural, and Recreational	10,153	(856)	248,038	-	-	-	N/A
Other General Government	-	4,500	-	-	-	-	N/A
Total	\$ 68,569,510	\$ 73,134,525	\$ 96,722,461	\$ 121,505,982	\$ 118,146,671	\$ (3,359,311)	-2.76%
Ending Balance(s)							
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Restricted	1,569,178	1,796,398	3,284,258	1,358,434	3,955,608	2,597,175	191.19%
Committed	11,675,053	9,281,584	1,455,187	638,043	1,383,187	745,143	116.79%
Assigned	356,733	548,571	659,142	369,066	672,330	303,263	82.17%
Unassigned	29,991,886	35,439,142	37,219,877	24,579,251	29,825,652	5,246,401	21.34%
Total	\$ 43,592,851	\$ 47,065,695	\$ 42,618,463	\$ 26,944,794	\$ 35,836,776	\$ 8,891,982	33.00%

Sumner County, Tennessee
General Fund
Statement of Revenues

	Revenues 2020-2021	Revenues 2021-2022	Estimated Revenues 2022-2023	Original Budget		Difference		
				2022-2023	2023-2024	Dollar	%	
Local Taxes								
Current Property Tax	\$ 29,919,634	\$ 30,673,878	\$ 38,136,733	\$ 37,774,292	\$ 36,886,950	\$ (887,342)	-2.35%	
Trustee Collections-Prior Years	542,645	392,137	332,191	259,381	411,889	152,508	58.80%	
Trustee Collections-Bankruptcies	6,596	4,208	1,555	4,473	1,493	(2,979)	-66.61%	
Clerk and Master Collections-Prior Years	241,988	237,894	170,330	228,438	289,754	61,316	26.84%	
Interest and Penalty	91,094	78,954	70,469	62,609	80,021	17,411	27.81%	
Payment in Lieu Taxes-TVA	751	751	915	915	879	(36)	-3.96%	
Payment in Lieu Taxes-Local Utility	162,903	152,666	189,009	198,277	181,521	(16,756)	-8.45%	
Payment in Lieu Taxes	43,002	46,524	68,692	63,802	92,094	28,292	44.34%	
Hotel/Motel Tax	837,500	1,396,755	1,200,000	1,200,000	1,200,000	-	0.00%	
Local Amusement Tax	1,979	1,872	1,791	1,704	1,805	102	5.97%	
Litigation Tax-General	245,627	298,126	312,642	298,947	305,567	6,620	2.21%	
Litigation Tax-Special Purpose/Judge	116,452	143,185	156,596	159,669	160,907	1,238	0.78%	
Litigation Tax-Special Purpose/Security	245,039	298,083	312,558	298,390	305,178	6,788	2.27%	
Business Tax	2,815,128	3,501,260	3,310,828	2,526,208	3,320,967	794,759	31.46%	
Bank Excise Tax	866,715	935,025	1,239,422	760,703	838,347	77,644	10.21%	
Beer Tax	476,834	442,357	373,521	455,984	413,715	(42,269)	-9.27%	
Beer Privilege Tax	2,422	2,486	2,500	2,500	2,500	-	0.00%	
Non-depository Privilege Tax	2,969	6,397	13,086	7,659	8,255	597	7.79%	
Licenses and Permits								
Marriage Licenses	6,488	6,408	6,253	6,199	6,458	259	4.18%	
Cable TV Franchises	424,917	705,588	527,504	575,196	558,488	(16,708)	-2.90%	
Beer Permits	712	1,188	397	594	601	7	1.22%	
Building Permits	960,628	1,079,149	888,204	839,710	885,325	45,615	5.43%	
Other Permits-Rezoning and PUDS	10,820	9,930	8,631	3,118	6,658	3,540	113.52%	
Fines, Forfeitures and Penalties								
Circuit-Fines	25,787	30,527	14,621	21,311	22,721	1,410	6.61%	
Circuit-Officer Costs	54,777	52,319	52,880	51,434	53,176	1,742	3.39%	
Circuit-DUI Fees/Excess	5,372	4,306	3,634	3,657	4,988	1,331	36.40%	
Circuit-Data Entry Fees	57,135	70,350	62,373	68,360	64,464	(3,896)	-5.70%	
Circuit-Courtroom Security Fees	2,151	2,074	2,204	2,004	2,258	254	12.69%	
Criminal-Drug Court Fees	25,108	24,161	28,000	23,821	24,685	864	3.63%	
General Sessions-Fines	66,113	93,094	85,959	66,992	85,959	18,967	28.31%	
General Sessions-Officers Costs	184,888	225,282	236,136	227,711	222,734	(4,978)	-2.19%	
General Sessions-Drug Court Fees	33,681	33,440	36,776	34,932	36,567	1,635	4.68%	
General Sessions-DUI Fees/Excess	29,368	33,851	32,356	30,468	31,441	973	3.19%	
General Sessions-Courtroom Security Fees	6,189	8,108	8,122	7,835	8,136	301	3.85%	
Juvenile-Fines	3,941	3,515	3,650	4,886	3,702	(1,184)	-24.23%	
Juvenile-Officer Costs	22,078	34,421	20,889	31,162	30,995	(166)	-0.53%	
Chancery-Officer Costs	5,810	6,929	5,831	7,579	7,233	(346)	-4.56%	
Chancery-Data Entry Fees	12,522	11,051	9,769	12,264	12,856	592	4.83%	

	Estimated			Original Budget		Difference	
	Revenues	Revenues	Revenues				
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Chancery-Courtroom Security Fees	8	2	8	8	8	-	0.00%
Other Courts-Fines for Littering	-	1	50	50	50	-	0.00%
Charges for Current Services						-	
Self-Insurance Contribution-Legal	98,363	93,263	74,034	100,000	98,340	(1,660)	-1.66%
Patient Charge-Ambulance	7,463,185	7,498,110	8,926,284	8,809,086	8,985,268	176,182	2.00%
Patient Charge-Ambulance (TennCare Reimb)	262,919	191,713	446,606	280,110	477,131	197,021	70.34%
Zoning Studies-ZBA	40,340	80,625	62,244	53,066	63,421	10,355	19.51%
Other General Service Charges	1,158	-	-	-	-	-	N/A
Other General Service Charges-Alcohol Monitoring	164	1,305	-	5,000	5,000	-	0.00%
Subdivision-MS4 Stormwater	201,000	219,000	188,028	228,065	171,914	(56,151)	-24.62%
Engineer Fees & Plat Reviews	114,255	190,615	152,010	110,000	120,000	10,000	9.09%
Copy Fees-Archives	1,765	1,820	1,851	2,512	1,938	(574)	-22.85%
Library Fees-Gallatin	8,063	11,375	12,977	15,388	12,977	(2,411)	-15.67%
Library Fees-Hendersonville	12,024	14,993	18,922	17,528	18,922	1,394	7.95%
Library Fees-Portland	4,885	8,121	6,968	11,914	6,968	(4,946)	-41.51%
Library Fees-Westmoreland	2,497	3,356	3,852	3,753	3,852	99	2.63%
Library Fees-Millersville	1,712	1,528	859	2,319	859	(1,460)	-62.95%
Greenbelt Late Application Fees	1,150	1,800	1,539	1,100	1,150	50	4.55%
Add'l fees Titling and Registration (55-6-104)	-	-	130,000	-	130,000	130,000	N/A
Data Processing Fees-Register of Deeds	104,978	96,484	67,212	84,916	71,398	(13,518)	-15.92%
Data Processing Fees-Probation/CASP	509,609	565,355	606,097	506,979	593,018	86,039	16.97%
Data Processing Fees-Sheriff	13,648	15,743	15,552	17,423	15,552	(1,870)	-10.74%
Sexual Offender Registration Fees-Sheriff	14,850	10,350	10,800	9,000	12,488	3,488	38.76%
Data Processing Fees-County Clerk	94,943	96,518	98,564	90,000	104,006	14,006	15.56%
Vehicle Registration Reinstatements	6,385	8,755	8,000	6,128	7,500	1,373	22.40%
Other Charges for Services-Sheriff	63,510	40,345	35,248	55,000	47,767	(7,233)	-13.15%
Other Charges for Services-Tax Freeze	11,760	17,750	14,423	11,111	14,423	3,312	29.81%
Other Local Revenues						-	
Investment Income	58	2	8	8	8	-	0.00%
Investment Income-ARPA	331	4,092	-	-	-	-	N/A
Investment Income-CAP Fund	95,146	33,183	74,415	15,194	21,000	5,806	38.21%
Investment Income-25% Excess	31,710	10,493	25,505	5,064	7,000	1,936	38.24%
Investment Income-Comer Barn	113	628	5,662	-	-	-	N/A
Property Rent	180,220	173,320	132,415	133,615	9,700	(123,915)	-92.74%
Property Rent/E911	-	325,000	381,919	381,919	418,985	37,066	9.71%
Sale of Materials and Supplies-Workbooks	-	-	7,050	-	7,200	7,200	N/A
Commissary Sales-Inmates	274,051	259,126	302,548	290,000	306,051	16,051	5.53%
Sale of Recycled Materials	3,887	17,125	7,240	3,500	7,827	4,327	123.62%
Animal Control Fees	36,800	15,335	10,500	25,000	10,500	(14,500)	-58.00%
Miscellaneous Refunds/EMS	-	145,674	-	-	-	-	N/A
Miscellaneous Refunds	62,419	58,801	64,820	55,000	60,613	5,613	10.21%
Sale of Equipment	130,767	76,535	50,000	50,000	50,000	-	0.00%
Sale of Property	3,587	-	-	-	-	-	N/A
Damages Received from Individuals	285	1,407	7,776	-	-	-	N/A

			Estimated	Original Budget		Difference	
	Revenues	Revenues	Revenues			Dollar	%
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024		
Contributions-Sheriff	1,196	2,000	1,000	-	-	-	N/A
Contributions-Animal Control	-	1,440	2,137	-	-	-	N/A
Contributions-Gallatin Library	35,000	35,000	35,000	35,000	35,000	-	0.00%
Contributions-Hendersonville Library	50,000	50,000	50,000	50,000	50,000	-	0.00%
Contributions-Portland Library	27,500	27,500	27,500	27,500	27,500	-	0.00%
Contributions-Westmoreland Library	2,000	2,000	2,000	2,000	2,000	-	0.00%
Contributions-Millersville Library	18,700	2,500	2,500	2,500	2,500	-	0.00%
Contributions-Tourism	50	-	-	-	-	-	N/A
Contributions-Planning/Walkability	13,940	6,250	11,596	-	-	-	N/A
Contributions-Planning/Norman Farms	49,500	45,000	23,400	-	-	-	N/A
Contributions-Planning/Laurel Park Walk	48,465	-	-	-	-	-	N/A
Other Local Rev-Unid	-	44	200	-	-	-	N/A
Other Local Revenue-Miscellaneous	39	28	720	200	250	50	25.00%
Other Local Revenue-Planning	298	-	-	-	-	-	N/A
Other Local Revenue-Sheriff's Dept-Litter Funds	1,134	1,068	1,479	-	1,579	1,579	N/A
Other Local Revenue-Sheriff's Department	51	5	-	50	-	(50)	-100.00%
Other Local Revenue-EMS	409	715	515	500	500	-	0.00%
Other Local Revenue-Portland Health Utilities	12,000	12,000	12,000	12,000	12,000	-	0.00%
Other Local Revenue-Voting	1,029	3,933	1,876	1,000	1,500	500	50.00%
Other Local Revenue-Consolidated Dispatch	2,185,931	2,504,026	2,838,684	3,153,510	3,485,655	332,145	10.53%
Fees Received From Officials						-	
Fees-County Clerk	2,536,570	2,927,918	3,022,545	2,700,000	3,183,991	483,991	17.93%
Fees-Circuit Court Clerk	2,013,865	2,181,197	2,288,269	2,200,000	2,300,226	100,226	4.56%
Fees-Clerk and Master	439,778	422,378	424,833	419,847	414,359	(5,487)	-1.31%
Fees-Register of Deeds	2,118,311	2,001,872	1,366,093	1,207,784	1,207,784	-	0.00%
Fees-Sheriff	62,191	62,848	70,273	84,126	79,217	(4,909)	-5.84%
Fees-Trustee	4,244,176	4,466,159	4,577,140	4,371,501	4,798,471	426,970	9.77%
Fees-Trustee (Returned Checks)	440	600	597	600	619	19	3.22%
State Revenues						-	
Juvenile Services Program/DCS Grant	9,000	9,000	9,000	9,000	9,000	-	0.00%
Other General Government Grant/Three Star Grant	50,000	49,838	-	-	-	-	N/A
Other General Government Grant/Voting Machines	-	-	1,244,875	-	-	-	N/A
Law Enforcement Training Program	84,000	91,200	97,600	91,200	97,600	6,400	7.02%
Other Public Safety Grant/DMHSAS-RC	154,568	215,803	194,676	208,843	175,657	(33,186)	-15.89%
Other Public Safety Grant/DMHSAS-RCMHC	-	-	25,641	-	150,079	150,079	
Other Public Safety Grant/Sheriff Mental Health	103,337	202,323	219,324	335,269	335,269	-	0.00%
Other Public Safety Grant/Juv Access Grant	4,667	6,672	2,785	7,500	-	(7,500)	-100.00%
Other Public Safety Grant/Juv Safe Baby Grant	-	31,494	100,000	100,000	100,000	-	0.00%
Other Public Safety Grant/Jail TCI Grant	-	-	10,000	-	-	-	
Other Public Safety Grant/Jail TN DOH-ELC Grant	-	-	282,000	-	-	-	
Health Department Programs/DGA	1,338,787	1,228,606	1,416,976	1,662,944	1,742,797	79,853	4.80%
Flood Control	102,409	87,421	161,159	88,000	89,523	1,523	1.73%
Income Tax	753,501	-	-	-	-	-	N/A
Beer Tax	18,369	19,194	19,145	18,085	19,178	1,093	6.04%

	Estimated			Original Budget		Difference	
	Revenues	Revenues	Revenues				
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Vehicle Certificate of Title	20,008	27,088	20,164	21,500	21,775	275	1.28%
Alcoholic Beverage Tax	311,852	352,408	360,442	311,852	355,426	43,574	13.97%
Opioid Settlement Funds	-	-	337,636	-	175,000	175,000	N/A
Opioid Settlement Funds	-	-	901,623	-	479,000	479,000	N/A
State Revenue Sharing-TVA	1,934,940	1,908,008	2,064,160	1,777,840	2,064,160	286,320	16.10%
State Revenue Sharing-Telecommunications	56,974	56,769	61,438	65,960	59,005	(6,955)	-10.54%
TN Sports Gaming Act	16,475	51,918	81,508	38,000	85,000	47,000	123.68%
Emergency Hospital-Prisoners	259,492	281,971	123,298	-	-	-	N/A
Prisoner Board	1,913,184	1,346,046	2,173,738	2,300,000	2,400,000	100,000	4.35%
Registrar's Salary Supplement	15,164	15,164	15,164	15,164	15,164	-	0.00%
Other State Grants-Archives TSLA	-	4,995	-	-	-	-	N/A
Other State Grants/Assessor's Office Supplements	2,000	2,000	2,000	2,000	1,000	(1,000)	-50.00%
Other State Grants/Drug Court THSO	58,592	57,960	61,296	16,296	14,999	(1,297)	-7.96%
COVID19 Grant B/Direct Appropriation	2,446,959	-	-	-	-	-	N/A
Other State Grants/GS2 SCYE	-	-	27,900	-	100,000	100,000	N/A
Other State Grants-Hville TOP	-	2,300	-	-	-	-	N/A
Other State Grants/Millersville TOP	2,461	2,420	-	-	-	-	N/A
Other State Revenues/Sheriff-Reimbursements	915	755	1,000	1,000	1,000	-	0.00%
State/HAVA Grant (state portion of \$25,000 grant)	-	-	-	1,190	1,190	-	0.00%
Other State Revenue/Medical Examiner Fees	9,450	9,650	7,903	7,500	8,440	940	12.53%
Other State Revenue/Unclaimed Property	5,145	7,550	841	-	-	-	N/A
Other State Revenue/State Tire Disposal Grant	154,643	163,509	167,000	190,000	190,000	-	0.00%
Federal Government							
Disaster Relief /EMS	-	7,356	5,068	-	-	-	N/A
Homeland Security Grant/EMPG	46,350	46,634	51,303	46,350	46,350	-	0.00%
Homeland Security Grant/EMA EMW "A"	-	-	121,577	121,577	-	(121,577)	-100.00%
Homeland Security Grant/EMA EMW "C"	72,309	-	-	-	-	-	N/A
Homeland Security Grant/EMA EMW "D"	-	69,058	-	-	-	-	N/A
Homeland Security Grant/EMA EMW "E"	-	-	112,038	112,038	-	(112,038)	-100.00%
Law Enforcement Grant-Sheriff THSO	4,761	44,134	30,000	-	-	-	N/A
Fed-State/HAVA Grant (fed portion of \$25,000 grant)	-	-	-	23,810	23,810	-	0.00%
Other Federal Through State/CARES Act-Election	185,429	-	-	-	-	-	N/A
COVID19 Grant 4/Emp Rebate	3,595	-	-	-	-	-	N/A
COVID19 Grant 5/Coronavirus Relief Funds	2,807,235	-	-	-	-	-	N/A
COVID19 Grant A/Hendersonville Library	7,611	-	-	-	-	-	N/A
COVID19 Grant C/Westmoreland Library	1,038	-	-	-	-	-	N/A
COVID19 Grant D/Sheriff JAG	19,985	-	-	-	-	-	N/A
Other Federal Through State/Gallatin Library	500	-	-	-	-	-	N/A
Other Federal Through State/Hendersonville Lib	2,748	-	-	-	-	-	N/A
Other Federal Through State/Portland Library	540	-	-	-	-	-	N/A
Other Federal Through State/Westmoreland Lib	591	-	-	-	-	-	N/A
Other Federal Through State/Millersville Library	1,014	-	-	-	-	-	N/A
Other Federal Through State/Civil War Grant	-	-	-	97,188	-	(97,188)	-100.00%
Other Federal-State/Library Tech Grant	-	-	4,070	-	-	-	N/A

	Estimated			Original Budget		Difference	
	Revenues	Revenues	Revenues			Dollar	%
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024		
Police Service-Sheriff (Lake Area)	17,776	13,904	17,776	-	18,304	18,304	N/A
Other Direct Federal Revenue/PILT Payment	30,445	31,189	30,000	30,000	30,901	901	3.00%
Other Direct Federal Revenue/SCAAP	-	-	36,867	-	-	-	N/A
Drug Task Force Treasury	3,655	-	-	25,000	-	(25,000)	-100.00%
Drug Task Force Justice	11,093	26,082	1,729	85,000	-	(85,000)	-100.00%
ARPA Grant	-	20,418	-	-	-	-	N/A
ARPA Funds #2	-	-	22,000	-	28,000	28,000	N/A
ARPA Funds #1	-	2,823,221	5,863,005	27,772,213	28,468,254	696,042	2.51%
ARPA Funds #7/EMS	-	455,520	-	-	-	-	N/A
ARPA Funds-Libraries	-	31,544	-	-	-	-	N/A
Other Direct Federal Revenue/Jail Soc Sec Pmts	14,200	14,600	16,000	15,000	17,783	2,783	18.55%
Other Government and Citizen Groups						-	N/A
Contributions-City Reappraisals	40,680	80,020	-	-	-	-	N/A
Other Contracted Services-Juvenile Program	2,780	4,160	5,280	-	4,045	4,045	N/A
Contracted Services	8,021	7,364	-	-	-	-	N/A
Contracted Services/SRO Reimbursement BOE	210,000	350,000	212,812	-	-	-	N/A
Other Contracted Services/Rose Office Imp	11,527	-	-	-	-	-	N/A
Other Contracted Services/Communications Sys	-	115,115	272,940	256,598	-	(256,598)	-100.00%
Donations-Millersville Library ALA	3,000	-	-	-	-	-	N/A
Donations-Millersville Library	2,191	-	-	-	-	-	N/A
Donations-Westmoreland Library	600	125	-	-	-	-	N/A
Donations-Westmoreland Library ALA	3,000	-	-	-	-	-	N/A
Donations-Portland Library USAC	-	2,048	-	-	-	-	N/A
Donations-Hendersonville Library	-	555	288,000	-	-	-	N/A
Donations-Sheriff's Office AKC K9 Grant	-	-	15,000	-	-	-	N/A
Donations-Sheriff's Office TN Underground	-	-	20,000	-	-	-	N/A
Donations-Comer Barn	3,295	-	-	-	-	-	N/A
Contributions-Drug Task Force	83,056	81,666	42,020	177,766	-	(177,766)	-100.00%
Contributions-District Attorney	7,107	9,447	5,828	8,733	-	(8,733)	-100.00%
Contributions-Corporate Christmas	-	-	10,000	-	-	-	N/A
Other Sources						-	N/A
Insurance Recovery	-	-	148,432	-	-	-	N/A
Insurance Recovery	-	-	40,074	-	-	-	N/A
Insurance Recovery	1,178	46,769	73,746	-	-	-	N/A
Total Revenues	\$ 75,707,082	\$ 76,607,369	\$ 92,275,229	\$ 108,011,471	\$ 111,364,984	\$ 3,353,513	3.10%

**Sumner County, Tennessee
General Fund
Statement of Appropriations**

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
County Commission							
Other Salaries and Wages	\$ 23,050	\$ 21,450	\$ 23,000	\$ 30,000	\$ 30,000	\$ -	0.00%
County Commissioners	143,500	143,000	143,000	149,760	144,000	(5,760)	-3.85%
Social Security	9,223	9,159	10,292	11,145	10,788	(357)	-3.20%
Retirement	1,343	2,909	15,341	98,265	16,130	(82,135)	-83.59%
Employer Medicare	2,244	2,229	2,407	2,607	2,523	(84)	-3.22%
Advertising	548	-	-	-	-	-	N/A
Audit Services (State Audit)	64,258	80,475	82,438	82,438	85,323	2,885	3.50%
Data Processing Services	9,707	9,787	9,814	10,000	10,000	-	0.00%
Dues and Memberships	29,917	35,391	37,024	37,500	37,500	-	0.00%
Evaluation and Testing	-	-	2,400	-	1,600	1,600	N/A
Legal Services	-	-	-	100	100	-	0.00%
Legal Notices and Court Costs	1,914	806	1,600	2,500	2,500	-	0.00%
Maint and Repair-Equipment	-	-	-	2,500	2,500	-	0.00%
Postal Charges	9	111	100	150	150	-	0.00%
Printing, Stationery and Forms	-	1,145	1,200	2,500	2,500	-	0.00%
Commissioner Travel	-	-	322	-	-	-	N/A
Other Contracted Services	-	-	-	2,000	2,000	-	0.00%
Electricity-109 Bridge	1,019	498	1,000	1,500	1,500	-	0.00%
Food Supplies	180	294	400	500	500	-	0.00%
Office Supplies	-	-	-	500	500	-	0.00%
Other Supplies and Materials	-	-	-	700	700	-	0.00%
In Service/Staff Development	-	-	350	-	-	-	N/A
Other Charges-Indigency Fund	2,500	2,500	2,500	2,500	2,500	-	0.00%
Other Charges-Property Purchase + Swap	-	800,000	-	-	-	-	N/A
Other Equipment	-	-	-	100	100	-	0.00%
Other Charges	-	2,164	2,200	3,000	3,000	-	0.00%
Sub-total	\$ 289,412	\$ 1,111,917	\$ 335,388	\$ 440,265	\$ 356,414	\$ (83,851)	-19.05%
Board of Equalization							
Board of Equalization	\$ 1,500	\$ 1,000	\$ 1,000	\$ 3,000	\$ 11,000	\$ 8,000	266.67%
Legal Notices and Court Costs	84	168	200	100	175	75	75.00%
Postal Charges	-	-	-	490	630	140	28.57%
Sub-total	\$ 1,584	\$ 1,168	\$ 1,200	\$ 3,590	\$ 11,805	\$ 8,215	228.83%
Other Boards & Committees/Civil Service							
Civil Service Commission	\$ 7,400	\$ 9,200	\$ 9,200	\$ 9,000	\$ 9,000	\$ -	0.00%
Evaluation and Testing	2,108	4,082	6,000	10,000	10,000	-	0.00%
Sub-total	\$ 9,508	\$ 13,282	\$ 15,200	\$ 19,000	\$ 19,000	\$ -	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				County Mayor			
County Mayor	\$ 126,405	\$ 130,805	\$ 136,009	\$ 136,009	\$ 144,128	\$ 8,119	5.97%
County Mayor-Cert Public Admin	1,500	1,500	1,500	1,500	1,500	-	0.00%
Administrative Assistants	160,378	172,395	104,163	109,366	110,243	877	0.80%
Part-time Personnel	-	-	5,355	-	-	-	N/A
Longevity	2,550	2,400	-	1,800	600	(1,200)	-66.67%
Bonuses	1,582	-	-	-	-	-	N/A
Social Security	17,287	18,193	14,977	14,821	15,496	675	4.55%
Retirement	31,924	33,374	27,261	27,803	28,683	880	3.17%
Group Life Insurance	453	450	348	354	356	2	0.56%
Health Insurance	48,580	48,978	26,143	36,066	24,556	(11,510)	-31.91%
Dental Insurance	1,377	1,373	794	1,138	742	(396)	-34.80%
Employer Medicare	4,043	4,255	3,503	3,466	3,624	158	4.56%
Communication	2,518	2,257	2,500	3,000	3,000	-	0.00%
Data Processing Services	680	1,152	900	1,500	1,500	-	0.00%
Dues and Memberships	2,200	2,200	4,910	4,000	4,000	-	0.00%
Maintenance Agreements	1,276	1,184	1,177	1,600	1,600	-	0.00%
Maintenance & Repair-Buildings	-	-	-	-	85	85	N/A
Maint and Repair-Buildings/Cottontown	-	-	-	-	475	475	N/A
Maint and Repair-Buildings/Ocana	-	-	-	-	500	500	N/A
Postal Charges	488	284	100	475	475	-	0.00%
Printing, Stationery and Forms	49	87	3,520	300	500	200	66.67%
Printing, Stationery and Forms-Three Star Grant	-	7,533	-	-	-	-	N/A
Travel	1,521	6,079	4,250	9,000	9,000	-	0.00%
Other Contracted Services	-	-	335	-	-	-	N/A
Other Contracted Services-Three Star Grant	50,000	41,521	-	-	-	-	N/A
Other Contracted Services-Corporate Christmas	-	-	9,499	-	-	-	N/A
Data Processing Supplies	424	57	500	750	1,000	250	33.33%
Food Preparation Supplies	60	-	-	-	-	-	N/A
Food Preparation Supplies-Corporate Christmas	-	-	137	-	-	-	N/A
Food Supplies	1,070	715	1,888	800	1,000	200	25.00%
Food Supples-Corporate Christmas	-	-	110	-	-	-	N/A
Office Supplies	923	373	530	1,250	1,500	250	20.00%
Periodicals	152	359	100	200	200	-	0.00%
Other Supplies and Materials	-	-	-	100	-	(100)	-100.00%
Other Supplies and Materials-Corprate Christmas	-	-	50	-	-	-	N/A
In-service/Staff Development	525	1,295	1,600	1,500	1,500	-	0.00%
Other Charges	62	63	-	2,800	-	(2,800)	-100.00%
Other Charges/Park Maintenance	2,500	2,500	2,500	2,500	2,500	-	0.00%
Other Charges/Civil War Trail Signs	400	400	400	400	400	-	0.00%
Communication Equipment	-	570	225	570	570	-	0.00%
Communication Equipment/Three Star Grant	-	785	-	-	-	-	N/A
Data Processing Equipment	996	3,880	-	1,730	1,500	(230)	-13.29%
Furniture and Fixtures	229	879	5,888	900	1,000	100	11.11%
Sub-total	\$ 462,152	\$ 487,898	\$ 361,171	\$ 365,698	\$ 362,233	\$ (3,465)	-0.95%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference		
				2022-2023	2023-2024	Dollar	%	
Personnel Office								
Human Resources Director	\$ -	\$ 88,962	\$ 114,402	\$ 114,396	\$ 121,272	\$ 6,876	6.01%	
Longevity	-	-	300	300	375	75	25.00%	
Social Security	-	5,328	6,842	6,841	7,270	429	6.27%	
Retirement	-	9,786	12,938	12,938	13,722	784	6.06%	
Group Life Insurance	-	140	168	168	168	-	0.00%	
Health Insurance	-	11,331	16,316	16,316	16,479	163	1.00%	
Dental Insurance	-	377	503	502	503	1	0.20%	
Employer Medicare	-	1,246	1,600	1,600	1,700	100	6.25%	
Communication	-	160	400	1,300	1,300	-	0.00%	
Consultants (salary survey)	-	44,900	-	10,000	10,000	-	0.00%	
Data Processing Services	-	-	-	750	750	-	0.00%	
Dues and Memberships	-	156	210	400	400	-	0.00%	
Licenses	-	200	-	-	200	200	N/A	
Maintenance Agreements	-	-	-	500	500	-	0.00%	
Postal Charges	-	-	-	300	300	-	0.00%	
Printing, Stationery and Forms	-	37	-	500	500	-	0.00%	
Travel	-	-	300	1,500	1,500	-	0.00%	
Data Processing Supplies	-	-	-	400	400	-	0.00%	
Food Supplies	-	-	-	175	175	-	0.00%	
Office Supplies	-	-	-	500	500	-	0.00%	
Periodicals	-	-	-	500	500	-	0.00%	
In-service/Staff Development	-	200	200	500	500	-	0.00%	
Data Processing Equipment	-	-	-	2,500	2,500	-	0.00%	
Furniture and Fixtures	-	219	-	150	150	-	0.00%	
Sub-total	\$ -	\$ 163,043	\$ 154,178	\$ 173,036	\$ 181,664	\$ 8,628	4.99%	
County Attorney								
County Attorney	\$ 182,313	\$ 184,456	\$ 204,272	\$ 193,140	\$ 205,524	\$ 12,384	6.41%	
Assistant Attorney	-	-	114,530	95,900	90,100	(5,800)	-6.05%	
Paraprofessional	-	25,943	58,901	58,892	62,414	3,522	5.98%	
Other Legal Personnel	192,212	142,364	43,430	43,430	46,036	2,606	6.00%	
Part-time Personnel	-	113	371	-	-	-	N/A	
Overtime	-	13,610	17,311	-	15,000	15,000	N/A	
Longevity	4,575	3,900	2,250	4,350	2,475	(1,875)	-43.10%	
Bonus Payments	1,800	-	-	-	-	-	N/A	
Social Security	20,387	19,895	26,683	20,952	22,908	1,956	9.34%	
Retirement	41,899	40,730	49,710	44,636	47,551	2,915	6.53%	
Group Life Insurance	452	451	421	502	506	4	0.80%	
Health Insurance	34,897	34,025	40,066	44,063	44,503	440	1.00%	
Dental Insurance	1,220	1,020	1,257	1,219	1,377	158	12.96%	
Employer Medicare	5,380	5,213	6,240	5,569	5,940	371	6.66%	
Disability Insurance	2,759	2,759	2,300	2,800	2,800	-	0.00%	
Advertising	-	-	-	3,000	3,000	-	0.00%	
Communication	3,212	3,221	3,200	4,000	5,000	1,000	25.00%	
Contracts with Private Agency	-	-	249	-	-	-	N/A	
Data Processing Services	9,851	9,915	11,500	11,500	13,000	1,500	13.04%	
Dues and Memberships	864	1,969	1,400	2,000	3,000	1,000	50.00%	

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Legal Notices and Court Costs	27	18	18
Maintenance Agreements	2,172	2,216	2,874	3,000	3,000	-	0.00%
Maint and Repair-Office Equipment	-	-	-	300	300	-	0.00%
Postal Charges	807	627	549	1,200	2,400	1,200	100.00%
Printing, Stationery and Forms	624	5,622	600	3,500	3,500	-	0.00%
Travel	249	1,884	600	1,500	2,000	500	33.33%
Maint and Repair-Records	522	-	-	300	300	-	0.00%
Other Contracted Services	334	61,958	58,500	60,000	120,000	60,000	100.00%
Custodial Supplies	146	278	250	300	300	-	0.00%
Data Processing Supplies	1,192	362	955	1,500	1,500	-	0.00%
Food Preparation Supplies	83	46	250	100	100	-	0.00%
Food Supplies	355	745	850	700	700	-	0.00%
General Construction Materials	30	-	126	100	100	-	0.00%
Office Supplies	1,513	1,777	1,747	2,200	2,200	-	0.00%
Periodicals	7,712	7,989	8,500	9,000	11,000	2,000	22.22%
Other Supplies and Materials	-	255	100	200	200	-	0.00%
In-service/Staff Development	562	1,224	575	1,300	1,300	-	0.00%
Other Charges	818	880	900	1,090	1,100	10	0.92%
Data Processing Equipment	3,525	123	4,700	4,000	4,000	-	0.00%
Furniture and Fixtures	742	330	-	1,400	1,400	-	0.00%
Office Equipment	-	160	-	2,000	2,000	-	0.00%
Other Equipment	-	428	162	-	-	-	N/A
Sub-total	\$ 523,234	\$ 576,506	\$ 666,348	\$ 629,943	\$ 728,834	\$ 98,891	15.70%
Election Commission							
Registrar	\$ 98,498	\$ 101,927	\$ 105,982	\$ 105,982	\$ 112,308	\$ 6,326	5.97%
Deputy(ies)	268,488	277,718	281,047	282,103	298,992	16,889	5.99%
Part Time Personnel	49,249	74,240	91,948	29,583	31,358	1,775	6.00%
Overtime	36,294	15,401	15,512	5,382	5,705	323	6.00%
Election Commission	7,500	8,700	10,000	10,620	10,620	-	0.00%
Election Workers	252,017	130,364	235,117	163,831	136,175	(27,656)	-16.88%
Longevity	4,350	3,975	2,550	3,975	3,525	(450)	-11.32%
Bonus Payments	2,699	-	-	-	-	-	N/A
Social Security	37,662	34,169	44,874	36,152	35,983	(169)	-0.47%
Retirement	45,487	41,610	45,694	44,771	47,375	2,604	5.82%
Group Life Insurance	642	636	636	657	674	17	2.59%
Health Insurance	80,651	70,164	68,953	68,698	69,059	361	0.53%
Dental Insurance	3,260	2,585	2,115	2,249	1,961	(288)	-12.81%
Employer Medicare	8,762	7,991	10,495	8,455	8,415	(40)	-0.47%
Communication	780	639	885	900	900	-	0.00%
Data Processing Services	54,869	69,877	75,000	81,599	81,599	-	0.00%
Dues and Memberships	-	-	-	650	650	-	0.00%
Janitorial Services	-	500	-	2,500	2,500	-	0.00%
Legal Notices and Court Costs	8,680	9,409	23,628	10,000	10,000	-	0.00%
Maintenance Agreements	6,227	6,894	9,900	6,780	6,780	-	0.00%
Maint and Repair-Bldgs/Voting Precincts	140	212	499	650	650	-	0.00%
Maint and Repair-Equipment	-	-	-	800	800	-	0.00%
Maint and Repair-Office Equipment	-	-	-	650	650	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Postal Charges	32,489	90,318	29,832
Printing, Stationery and Forms	15,063	24,057	12,000	16,772	16,772	-	0.00%
Rentals	1,504	837	2,000	5,190	5,190	-	0.00%
Travel	1,442	1,119	1,963	3,335	3,335	-	0.00%
Maint and Repair-Records	-	428	1,640	650	650	-	0.00%
Other Contracted Services	-	387	-	630	630	-	0.00%
Custodial Supplies	60	997	450	575	575	-	0.00%
Data Processing Supplies	6,005	4,851	6,050	7,695	7,695	-	0.00%
Drugs and Medical Supplies	5	500	50	850	850	-	0.00%
Equipment and Machinery Parts	140	-	-	-	-	-	N/A
Food Preparation Supplies	130	128	450	500	500	-	0.00%
Food Supplies	726	723	1,220	1,000	1,000	-	0.00%
Gasoline	-	55	-	250	250	-	0.00%
General Construction Materials	-	1,124	250	-	-	-	N/A
Instructional Supplies and Materials	-	-	-	2,500	2,500	-	0.00%
Office Supplies	4,170	11,635	6,544	6,544	6,544	-	0.00%
Periodicals	1,061	641	1,256	650	650	-	0.00%
Sand	-	18	-	-	-	-	N/A
Small Tools	-	90	-	-	-	-	N/A
Uniforms	1,368	2,067	1,500	1,500	1,500	-	0.00%
Software	440	214	250	650	650	-	0.00%
Other Supplies and Materials	897	4,579	2,100	6,500	6,500	-	0.00%
In-service/Staff Development	-	-	-	175	175	-	0.00%
Other Charges	-	63	-	250	250	-	0.00%
Communication Equipment	-	1,152	150	570	570	-	0.00%
Data Processing Equipment	-	10,218	4,162	4,730	4,730	-	0.00%
Furniture and Fixtures	1,350	5,151	612	-	-	-	N/A
Voting Machines-Grant	-	-	1,244,875	-	-	-	N/A
Other Equipment	128	270	644	-	-	-	N/A
Office Equipment	331	119	95	250	250	-	0.00%
Sub-total	\$ 1,033,564	\$ 1,018,752	\$ 2,342,930	\$ 976,140	\$ 975,832	\$ (308)	-0.03%
Election Commission/HAVA Grant							
Data Processing Equipment	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
Sub-total	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
Register of Deeds							
Register of Deeds	\$ 109,442	\$ 113,252	\$ 117,757	\$ 117,758	\$ 124,787	\$ 7,029	5.97%
Register of Deeds-Cert Public Admin	1,500	1,500	-	1,500	1,500	-	0.00%
Deputy Clerks	339,524	350,059	378,147	413,475	392,387	(21,088)	-5.10%
Part-time Personnel	-	-	6,472	2,793	48,760	45,967	1645.79%
Longevity	8,100	9,150	6,750	9,450	6,225	(3,225)	-34.13%
Bonus Payments	3,354	-	-	-	-	-	N/A
Social Security	26,677	27,503	30,077	31,987	34,151	2,164	6.77%
Retirement	50,304	51,643	56,699	60,921	58,870	(2,051)	-3.37%
Group Life Insurance	772	767	789	870	832	(38)	-4.37%
Health Insurance	91,742	87,775	89,943	109,004	85,212	(23,792)	-21.83%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Dental Insurance	3,124	2,915	2,818
Employer Medicare	6,239	6,432	7,034	7,481	7,987	506	6.76%
Communication	1,263	1,053	1,800	2,000	4,200	2,200	110.00%
Data Processing Services	41,722	41,722	60,000	48,000	60,000	12,000	25.00%
Dues and Memberships	1,133	1,133	1,300	1,300	1,500	200	15.38%
Maintenance Agreements	3,741	3,946	5,200	9,000	9,000	-	0.00%
Maint and Repair-Office Equipment	-	-	190	1,000	1,000	-	0.00%
Postal Charges	2,874	967	4,200	5,300	1,000	(4,300)	-81.13%
Printing, Stationery and Forms	328	-	2,500	2,500	2,500	-	0.00%
Travel	1,530	324	2,305	2,725	2,725	-	0.00%
Maint and Repair-Records	14,889	13,369	14,986	15,000	15,000	-	0.00%
Custodial Supplies	174	-	350	500	500	-	0.00%
Data Processing Supplies	2,313	1,706	3,500	3,000	3,000	-	0.00%
Drugs and Medical Supplies	40	-	-	-	-	-	N/A
Food Preparation Supplies	304	51	100	500	500	-	0.00%
Food Supplies	436	804	850	800	800	-	0.00%
General Construction Materials	170	-	47	-	-	-	N/A
Office Supplies	2,515	2,217	4,500	6,100	6,100	-	0.00%
Periodicals	20	-	-	400	-	(400)	-100.00%
In-service/Staff Development	-	255	1,175	1,175	1,375	200	17.02%
Other Charges	-	-	-	10,000	10,000	-	0.00%
Data Processing Equipment	18,309	46	10,000	24,000	94,000	70,000	291.67%
Furniture and Fixtures	1,098	826	8,599	4,000	4,000	-	0.00%
Office Equipment	-	-	350	3,000	3,000	-	0.00%
Other Equipment	477	-	3,000	-	-	-	N/A
Other Capital Outlay	-	-	-	500	500	-	0.00%
Sub-total	\$ 734,114	\$ 719,415	\$ 821,440	\$ 899,401	\$ 984,271	\$ 84,870	9.44%
Development Services							
Planner	\$ 92,966	\$ 101,226	\$ 105,277	\$ 105,275	\$ 111,594	\$ 6,319	6.00%
Assistants	84,669	97,312	183,242	184,731	195,831	11,100	6.01%
Inspector/Manager/MS4	143,863	184,334	171,310	210,972	223,612	12,640	5.99%
Paraprofessional/Dept Technician	50,384	73,760	102,016	111,616	118,322	6,706	6.01%
Planning Assistant/Secretary(s)	43,324	38,151	44,704	44,712	47,386	2,674	5.98%
Part-time Personnel	7,197	2,190	-	-	-	-	N/A
Longevity	1,350	1,275	2,775	5,175	5,325	150	2.90%
Longevity/MS4	1,350	1,575	1,800	-	-	-	N/A
Bonus Payments	4,162	-	-	-	-	-	N/A
Social Security	25,229	29,370	35,698	38,751	40,564	1,813	4.68%
State Retirement	46,428	54,740	68,935	74,728	79,194	4,466	5.98%
Group Life Insurance	729	815	1,008	1,095	1,139	44	4.02%
Health Insurance	80,391	95,091	133,242	140,992	179,968	38,976	27.64%
Dental Insurance	2,986	3,315	3,775	4,122	5,234	1,112	26.98%
Employer Medicare	5,900	6,869	8,349	9,063	9,487	424	4.68%
Advertising	896	-	-	500	500	-	0.00%
Advertising/MS4	1,450	1,400	2,200	2,000	2,000	-	0.00%
Communication	2,933	2,895	2,900	3,000	3,000	-	0.00%
Consultants	-	-	-	2,000	1,000	(1,000)	-50.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Data Processing Services	150	2,342	8,000
Dues and Memberships	16,873	16,500	17,000	19,000	19,000	-	0.00%
Dues and Memberships/MS4	800	300	300	2,500	2,500	-	0.00%
Evaluation and Testing	45	54	50	100	100	-	0.00%
Legal Notices and Court Costs	-	1,101	1,000	2,000	2,000	-	0.00%
Licenses	-	140	650	150	150	-	0.00%
Maintenance Agreements	5,853	6,422	7,300	7,000	7,000	-	0.00%
Maint and Repair-Office Equipment	-	734	500	1,000	1,000	-	0.00%
Maint and Repair-Vehicles	1,242	1,271	1,500	3,000	2,500	(500)	-16.67%
Matching Share	4,152	-	-	-	-	-	N/A
Postal Charges	1,422	1,134	1,600	2,000	2,000	-	0.00%
Postal Charges/MS4	14	15	60	250	250	-	0.00%
Printing, Stationery and Forms	2,561	2,572	2,500	3,000	2,000	(1,000)	-33.33%
Printing, Stationery and Forms/MS4	1,902	991	1,050	1,000	1,000	-	0.00%
Rentals/MS4	-	100	100	-	-	-	N/A
Travel	-	714	850	2,500	2,500	-	0.00%
Travel/MS4	-	969	1,200	3,000	3,000	-	0.00%
Permits/MS4	3,460	3,586	3,700	4,000	4,000	-	0.00%
Other Contracted Services	98	-	-	5,000	2,000	(3,000)	-60.00%
Other Contracted Services/MS4	26,545	50,000	50,000	50,000	25,000	(25,000)	-50.00%
Custodial Supplies	15	92	120	150	150	-	0.00%
Data Processing Supplies	396	510	400	1,000	1,000	-	0.00%
Duplicating Supplies	-	-	-	500	500	-	0.00%
Food Prepration Supplies	-	60	120	300	300	-	0.00%
Food Supplies	792	981	1,450	1,500	1,500	-	0.00%
Food Supplies/MS4	42	-	250	400	400	-	0.00%
Gasoline	3,891	7,671	9,702	6,000	8,000	2,000	33.33%
General Construction Materials	233	152	50	100	-	(100)	-100.00%
Instructional Supplies and Materials	-	-	350	750	750	-	0.00%
Instructional Supplies and Materials/MS4	-	196	200	500	500	-	0.00%
Lubricants	54	192	220	200	200	-	0.00%
Office Supplies	1,239	1,691	2,200	3,000	3,000	-	0.00%
Periodicals	60	-	50	150	150	-	0.00%
Small Tools	283	44	100	300	300	-	0.00%
Small Tools/MS4	-	61	100	300	300	-	0.00%
Uniforms	690	296	300	350	350	-	0.00%
Uniforms/MS4	100	38	65	100	100	-	0.00%
Vehicle Parts	414	453	350	500	500	-	0.00%
Testing/MS4	-	-	-	250	250	-	0.00%
Software	2,503	-	-	500	500	-	0.00%
Other Supplies and Materials	344	370	150	400	400	-	0.00%
Other Supplies and Materials/MS4	222	400	150	400	400	-	0.00%
In-service/Staff Development	315	500	1,500	3,000	2,500	(500)	-16.67%
In-service/Staff Development/MS4	150	2,035	1,700	2,500	2,500	-	0.00%
Other Charges	73	-	204	250	250	-	0.00%
Other Charges/MS4	-	-	150	150	150	-	0.00%
Communication Equipment	19	401	200	500	500	-	0.00%
Data Processing Equipment	-	2,159	1,000	3,000	3,000	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Data Processing Equipment/MS4	-	176	200	1,000	1,000	-	0.00%
Food Service Equipment	199	-	-	250	250	-	0.00%
Furniture and Fixtures	-	897	500	2,000	1,000	(1,000)	-50.00%
Office Equipment	-	60	-	2,000	1,000	(1,000)	-50.00%
Other Equipment	-	280	150	2,200	1,000	(1,200)	-54.55%
	\$ 673,358	\$ 802,978	\$ 986,521	\$ 1,086,232	\$ 1,143,356	\$ 57,124	5.26%
Building and Codes							
Building Commissioner	\$ 79,261	\$ 91,684	\$ 95,359	\$ 95,351	\$ 101,080	\$ 5,729	6.01%
Building Inspectors	199,746	206,713	225,132	222,807	236,179	13,372	6.00%
Secretary(s)	71,569	75,100	89,876	88,394	93,688	5,294	5.99%
Longevity	4,500	4,800	4,275	5,325	5,325	-	0.00%
Bonus Payments	3,506	-	-	-	-	-	N/A
Social Security	20,977	22,175	24,318	24,142	25,833	1,691	7.00%
Retirement	39,444	41,613	46,772	46,460	49,212	2,752	5.92%
Group Life Insurance	614	612	683	689	726	37	5.37%
Health Insurance	71,748	78,419	84,267	84,691	73,667	(11,024)	-13.02%
Dental Insurance	2,380	2,464	2,496	2,463	2,225	(238)	-9.66%
Employer Medicare	4,906	5,186	5,687	5,646	6,042	396	7.01%
Advertising	-	-	650	300	800	500	166.67%
Communication	4,626	2,691	2,900	4,500	4,500	-	0.00%
Consultants	-	-	-	1,000	1,000	-	0.00%
Contracts w/Government Agencies	-	-	-	500	500	-	0.00%
Data Processing Services	3,341	3,058	3,400	3,500	3,500	-	0.00%
Dues and Memberships	1,044	300	400	1,500	1,500	-	0.00%
Evaluation and Testing	72	54	132	1,000	1,000	-	0.00%
Legal Notices and Court Costs	-	-	-	500	1,500	1,000	200.00%
Licenses	485	270	230	600	600	-	0.00%
Maintenance Agreements	2,922	2,518	2,950	2,500	2,500	-	0.00%
Maint and Repair-Office Equipment	-	-	-	500	500	-	0.00%
Maint and Repair-Vehicles	261	2,356	4,700	3,500	4,000	500	14.29%
Postal Charges	780	805	975	2,000	1,500	(500)	-25.00%
Printing, Stationery and Forms	3,577	2,938	1,350	2,800	1,800	(1,000)	-35.71%
Towing Services	-	58	100	180	180	-	0.00%
Travel	197	1,659	350	1,200	2,000	800	66.67%
Maint and Repair-Records	-	-	-	2,500	500	(2,000)	-80.00%
Other Contracted Services	383	-	200	1,000	500	(500)	-50.00%
Other Contracted Services-Abatement	-	5,400	-	2,054	-	(2,054)	-100.00%
Custodial Supplies	19	40	85	200	200	-	0.00%
Data Processing Supplies	111	64	450	1,000	1,000	-	0.00%
Duplicating Supplies	-	-	-	200	200	-	0.00%
Food Preparation Supplies	51	18	120	300	300	-	0.00%
Food Supplies	855	854	1,200	1,000	1,000	-	0.00%
Gasoline	7,446	10,273	13,500	12,500	17,000	4,500	36.00%
General Construction Materials	141	120	150	200	200	-	0.00%
Lubricants	174	300	350	500	500	-	0.00%
Office Supplies	2,638	2,843	2,400	2,500	2,500	-	0.00%
Periodicals	70	4,062	900	2,300	2,000	(300)	-13.04%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Small Tools	27	24	100
Uniforms	1,538	1,413	1,900	2,000	2,000	-	0.00%
Vehicle Parts	650	485	550	1,500	1,500	-	0.00%
Other Supplies and Materials	512	499	985	1,000	1,000	-	0.00%
In-service/Staff Development	128	630	400	1,500	1,500	-	0.00%
Other Charges	62	-	250	500	500	-	0.00%
Communication Equipment	34	-	50	1,000	1,000	-	0.00%
Data Processing Equipment	-	1,058	-	3,000	1,000	(2,000)	-66.67%
Furniture and Fixtures	-	395	650	700	700	-	0.00%
Office Equipment	410	-	7,300	7,500	1,500	(6,000)	-80.00%
Other Equipment	-	-	-	500	500	-	0.00%
Sub-total	\$ 531,205	\$ 573,951	\$ 628,542	\$ 648,002	\$ 658,957	\$ 10,955	1.69%
County Buildings							
Maintenance Personnel	\$ 271,101	\$ 314,154	\$ 347,940	\$ 357,703	\$ 473,789	\$ 116,086	32.45%
Part-time Personnel	21,172	18,362	898	23,169	24,559	1,390	6.00%
Longevity	6,000	6,675	6,600	6,600	5,400	(1,200)	-18.18%
Bonus Payments	2,619	-	-	-	-	-	N/A
Other Salaries	8,904	-	825	-	-	-	N/A
Social Security	17,841	19,656	20,512	22,408	28,861	6,453	28.80%
Retirement	30,971	34,757	39,992	41,093	54,053	12,960	31.54%
Group Life Insurance	469	520	580	612	806	194	31.70%
Health Insurance	84,286	82,726	94,822	97,251	143,052	45,801	47.10%
Dental Insurance	2,974	2,759	3,188	3,229	4,631	1,402	43.42%
Employer Medicare	4,173	4,597	4,797	5,241	6,750	1,509	28.79%
Advertising	-	147	-	-	-	-	N/A
Communication	45,809	35,758	30,000	40,272	44,272	4,000	9.93%
Communication (112)	-	3,000	1,736	-	-	-	N/A
Data Processing Services	11,201	5,429	34,500	3,000	3,000	-	0.00%
Dues and Memberships	-	-	50	-	-	-	N/A
Engineering Services (112)	-	26,000	-	-	-	-	N/A
Janitorial Services (112)	2,000	-	-	-	-	-	N/A
Maintenance Agreements (112)	51,106	75,340	160,000	200,000	-	-	0.00%
Maintenance Agreements	-	-	-	-	200,000	-	N/A
Maintenance Agreements-ECC	-	3,334	3,334	-	-	-	N/A
Maint and Repair-Building	20,356	-	7,500	-	-	-	N/A
Maint and Repair-Building (112)	9,258	8,958	7,500	-	-	-	N/A
Maint and Repair-Building-ECC	-	-	93	-	-	-	N/A
Maint and Repair-Equipment (112)	23,111	1,530	74,659	-	-	-	N/A
Maint and Repair Equipment-ECC	-	-	584	-	-	-	N/A
Maint and Repair Equipment-Juv Leased Space	-	1,040	-	-	-	-	N/A
Maint and Repair-Equipment	-	5,486	30,000	-	-	-	N/A
Maint and Repair-Vehicles	-	-	21	-	3,000	3,000	N/A
Maint and Repair-Vehicles (112)	18	-	41	-	-	-	N/A
Pest Control	-	-	1,750	-	13,416	13,416	N/A
Pest Control (112)	600	11,966	17,128	13,116	-	(13,116)	-100.00%
Pest Control-ECC	-	263	264	-	-	-	N/A
Postal Charges	16	-	-	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Printing, Stationery and Forms	800	-	-
Printing, Stationery and Forms (112)	-	50	250	-	-	-	N/A
Rentals	-	440	3,580	-	500	500	N/A
Rentals (112)	311	22	808	-	-	-	N/A
Travel	-	-	-	-	200	200	N/A
Disposal Fees	-	317	1,000	-	23,000	23,000	N/A
Disposal Fees (112)	2,592	(9,130)	1,152	-	-	-	N/A
Permits	-	-	55	-	-	-	N/A
Permits (112)	100	110	720	-	-	-	N/A
Other Contracted Services	700	-	22,000	-	-	-	N/A
Other Contracted Services (112)	-	165	47,000	-	-	-	N/A
Other Contracted Svc-Resource Authority	8,293	65,518	25,000	25,000	25,000	-	0.00%
Other Contracted Svc-Capp's Gap Closure	22,785	11,939	-	-	-	-	N/A
Concrete	86	-	-	-	-	-	N/A
Crushed Stone	862	-	-	-	-	-	N/A
Custodial Supplies	32	-	6,000	-	30,000	30,000	N/A
Custodial Supplies (112)	7,355	2,228	2,500	-	-	-	N/A
Data Processing Supplies	96	95	98	-	-	-	N/A
Drug and Medical Supplies	-	-	-	-	400	400	N/A
Electricity	608,227	659,598	735,000	770,000	792,000	22,000	2.86%
Electricity-Juv Court Leased Space	24,386	25,720	29,671	29,700	29,700	-	0.00%
Electricity-ECC	38,525	41,177	51,081	46,200	46,200	-	0.00%
Equipment and Machinery Parts	-	-	1,000	-	-	-	N/A
Equipment and Machinery Parts (112)	2,378	1,104	2,500	-	-	-	N/A
Food Supplies	-	-	1,400	-	200	200	N/A
Food Supplies (112)	65	637	100	-	-	-	N/A
Gasoline	-	347	50	-	4,400	4,400	N/A
Gasoline (112)	1,327	64	-	-	-	-	N/A
General Construction Materials	-	447	17,620	-	303,321	303,321	N/A
General Construction Materials (112)	111,932	98,635	83,643	250,795	-	(250,795)	-100.00%
General Construction Materials-ECC	-	-	429	-	-	-	N/A
Lubricants	159	115	150	-	100	100	N/A
Natural Gas	154,761	213,611	215,000	250,088	271,538	21,450	8.58%
Natural Gas-Juv Court Leased Space	4,110	5,259	2,500	7,150	-	(7,150)	-100.00%
Natural Gas-ECC	2,497	1,134	2,069	1,650	1,650	-	0.00%
Propane Gas	5,375	11,774	13,000	-	-	-	N/A
Propane Gas (112)	-	-	48	-	-	-	N/A
Small Tools	-	315	800	-	7,547	7,547	N/A
Small Tools (112)	3,803	15,691	7,511	7,047	-	(7,047)	-100.00%
Uniforms	-	-	-	-	1,500	1,500	N/A
Uniforms (112)	274	743	-	-	-	-	N/A
Vehicle Parts	388	156	1,000	-	50	50	N/A
Water and Sewer	175,258	226,372	230,000	225,000	245,375	20,375	9.06%
Water and Sewer-Juv Court Leased Space	1,078	1,325	1,200	1,375	-	(1,375)	-100.00%
Water and Sewer-ECC	854	1,015	1,000	1,100	1,100	-	0.00%
Gravel and Chert	817	-	760	-	-	-	N/A
Chemicals (112)	90	452	91	-	-	-	N/A
Other Supplies and Materials	-	4,548	250	4,373	4,373	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Other Supplies and Materials (112)	1,742	352	1,000
In Service/Staff Development	-	-	-	-	500	500	N/A
In Service/Staff Development (112)	-	55	-	-	-	-	N/A
Relocation to Justice Center Costs	-	-	-	-	-	-	N/A
Other Charges/ADA Evaluation-Plan	65,010	59	5,000	5,000	5,000	-	0.00%
Building Imp-Douglass-Clark House	-	81,811	420	-	-	-	N/A
Building Improvements	-	-	9,230	-	-	-	N/A
Building Improvements (112)	-	-	100,000	-	-	-	N/A
Communication Equipment (112)	130	11	45	-	-	-	N/A
Data Processing Equipment	-	-	287	-	-	-	N/A
Data Processing Equipment (112)	8,596	11,661	48,504	-	-	-	N/A
Food Service Equipment (112)	808	-	1,843	-	-	-	N/A
Furniture and Fixtures	-	-	600	-	-	-	N/A
Furniture and Fixtures (112)	446	2,877	4,669	-	-	-	N/A
Heat and Air Equipment (112)	166,552	1,671	-	-	-	-	N/A
Maintenance Equipment (112)	128	-	240	-	-	-	N/A
Maintenance Equipment	-	-	180	-	800	800	N/A
Other Construction (112)	-	-	83,490	-	-	-	N/A
Other Equipment	-	-	1,277	-	-	-	N/A
Other Equipment (112)	40,516	420	113	-	-	-	N/A
Sub-total	\$ 2,078,231	\$ 2,143,367	\$ 2,654,247	\$ 2,438,172	\$ 2,801,043	\$ 362,871	14.88%
County Buildings (Animal Control Program)							
Communication	\$ 2,894	\$ 3,185	\$ 3,300	\$ 4,000	\$ -	\$ (4,000)	-100.00%
Maint and Repair-Building	-	-	93	-	-	-	N/A
Pest Control	-	287	288	300	-	(300)	-100.00%
Electricity	18,076	17,993	21,035	22,000	-	(22,000)	-100.00%
General Construction Materials	-	-	130	-	-	-	N/A
Natural Gas	11,769	11,319	10,719	14,300	-	(14,300)	-100.00%
Water and Sewer	9,564	16,176	19,000	19,000	-	(19,000)	-100.00%
Sub-total	\$ 42,303	\$ 48,960	\$ 54,565	\$ 59,600	\$ -	\$ (59,600)	-100.00%
Archives							
Supervisor/Director	\$ 34,272	\$ 35,475	\$ 44,349	\$ 44,344	\$ 47,010	\$ 2,666	6.01%
Clerical Personnel	27,846	28,815	36,018	36,018	38,179	2,161	6.00%
Longevity	1,425	1,575	1,725	1,725	1,875	150	8.70%
Bonus Payments	621	-	-	-	-	-	N/A
Social Security	3,705	3,790	4,826	4,826	5,132	306	6.34%
Retirement	7,058	7,245	9,260	9,259	9,821	562	6.07%
Group Life Insurance	79	79	98	138	146	8	5.80%
Health Insurance	13,840	14,809	15,994	15,993	16,153	160	1.00%
Dental Insurance	478	478	478	478	478	-	0.00%
Employer Medicare	867	886	1,129	1,129	1,200	71	6.29%
Data Processing Services	480	-	-	200	200	-	0.00%
Dues and Memberships	100	100	100	120	120	-	0.00%
Maintenance Agreements	1,186	1,186	1,200	1,200	1,200	-	0.00%
Maint and Repair-Office Equipment	-	-	-	400	400	-	0.00%
Postal Charges	120	120	120	120	120	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Printing, Stationery and Forms	-	-	-	50	50	-	0.00%
Travel	-	39	-	-	100	100	N/A
Custodial Supplies	49	-	-	-	-	-	N/A
Data Processing Supplies	780	791	850	1,000	700	(300)	-30.00%
Office Supplies	1,030	1,900	2,000	1,700	1,600	(100)	-5.88%
Other Supplies and Materials	-	-	50	-	100	100	N/A
In-service/Staff Development	85	-	-	100	100	-	0.00%
Data Processing Equipment	-	195	-	-	200	200	N/A
Data Processing Equipment/TSLA Grant	-	4,995	-	-	-	-	N/A
Furnitures and Fixtues	100	-	100	400	-	(400)	-100.00%
Sub-total	\$ 94,120	\$ 102,478	\$ 118,297	\$ 119,200	\$ 124,884	\$ 5,684	4.77%
Risk Management							
Building and Contents Insurance	79,752	135,640	168,781	149,204	149,204	-	0.00%
Building and Contents Ins-EMS6	-	704	2,675	2,312	774	(1,538)	-66.51%
Liability Ins-Cyber Crime Policy	-	44,768	49,888	47,800	47,800	-	0.00%
Liability Insurance	1,125,968	1,171,917	1,228,786	1,226,818	1,226,818	-	0.00%
Premium on Surety Bonds	1,005	410	47,471	40,000	2,000	(38,000)	-95.00%
Workers' Compensation Insurance	471,692	485,843	500,418	500,418	500,418	-	0.00%
Sub-total	\$ 1,678,417	\$ 1,839,282	\$ 1,998,019	\$ 1,966,552	\$ 1,927,014	\$ (39,538)	-2.01%
Finance							
Finance Director	\$ 136,064	\$ 140,833	\$ 161,127	\$ 161,127	\$ 170,799	\$ 9,672	6.00%
Accountants/Bookkeepers	426,780	510,230	569,115	578,189	624,241	46,052	7.96%
Library Manager	10,106	6,439	1,457	16,967	-	(16,967)	-100.00%
Part-time Personnel	-	-	119	-	-	-	N/A
Overtime	-	-	13,938	-	17,985	17,985	N/A
Longevity	10,875	11,550	8,475	9,075	9,825	750	8.26%
Bonus Payments	5,762	-	-	-	-	-	N/A
Social Security	33,279	38,112	44,080	44,715	48,245	3,530	7.89%
Retirement	63,725	71,054	85,064	84,419	92,817	8,398	9.95%
Group Life Insurance	918	1,014	1,124	1,151	1,220	69	5.99%
Health Insurance	124,116	136,558	161,386	165,304	166,957	1,653	1.00%
Dental Insurance	5,080	5,263	5,390	5,259	5,524	265	5.04%
Employer Medicare	7,927	9,016	10,309	10,457	11,283	826	7.90%
Advertising	1,088	2,438	2,700	2,500	2,700	200	8.00%
Communication	2,682	2,288	3,000	3,000	3,000	-	0.00%
Consultants	-	5,000	9,800	15,000	15,000	-	0.00%
Contracts with Private Agency	643	1,166	392	-	-	-	N/A
Data Processing Services	28,522	22,757	20,000	27,500	25,000	(2,500)	-9.09%
Dues and Memberships	445	460	555	500	600	100	20.00%
Evaluation and Testing	-	174	58	50	116	66	132.00%
Licenses	110	-	110	110	-	(110)	-100.00%
Maintenance Agreements	3,105	2,621	5,500	3,200	6,500	3,300	103.13%
Postal Charges	4,839	4,534	5,500	5,500	5,000	(500)	-9.09%
Printing, Stationery and Forms	-	144	-	150	-	(150)	-100.00%
Travel	14	46	300	1,000	1,000	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Maint and Repair-Records	304	-	461
Custodial Supplies	53	97	350	150	500	350	233.33%
Data Processing Supplies	1,396	1,388	1,400	3,500	3,500	-	0.00%
Drugs and Medical Supplies	-	-	16	-	-	-	N/A
Food Preparation Supplies	105	159	150	200	200	-	0.00%
Food Supplies	1,218	1,437	1,200	2,000	2,000	-	0.00%
General Construction Supplies	33	35	154	50	50	-	0.00%
Office Supplies	4,749	3,679	6,000	5,500	6,000	500	9.09%
Periodicals	781	594	562	1,000	1,000	-	0.00%
Software	1,974	8,941	2,000	2,500	3,000	500	20.00%
Other Supplies and Materials	24	36	17	50	50	-	0.00%
In-service/Staff Development	3,059	1,319	3,000	5,500	5,500	-	0.00%
Communication Equipment	-	120	42	-	-	-	N/A
Data Processing Equipment	4,383	2,088	8,000	5,000	5,000	-	0.00%
Food Service Equipment	180	-	-	-	-	-	N/A
Office Equipment	110	2,786	-	500	500	-	0.00%
Other Equipment	-	700	-	1,000	1,000	-	0.00%
Furniture and Fixtures	3,119	2,560	-	700	700	-	0.00%
Sub-total	\$ 887,568	\$ 997,636	\$ 1,132,851	\$ 1,163,823	\$ 1,237,312	\$ 73,489	6.31%
Assessor of Property							
Assessor of Property	\$ 109,442	\$ 113,252	\$ 107,082	\$ 117,758	\$ 124,787	\$ 7,029	5.97%
Assessor of Property-Cert Public Admin	1,500	1,500	1,500	1,500	1,500	-	0.00%
Master Assessor Supplement	1,000	1,000	1,000	1,000	1,000	-	0.00%
Assistant(s)	135,892	66,955	17,506	77,670	-	(77,670)	-100.00%
Data Processing Personnel	179,202	323,441	370,477	356,536	377,760	21,224	5.95%
Part-time Personnel	-	61,170	58,870	99,104	105,050	5,946	6.00%
Personal Property Personnel	117,335	-	-	-	-	-	N/A
Mapping Tech & Field Rep	316,992	295,560	363,395	353,700	456,755	103,055	29.14%
Longevity	22,350	22,200	23,250	22,875	23,475	600	2.62%
Bonus Payments	7,525	-	-	-	-	-	N/A
Social Security	50,583	50,785	54,704	59,764	63,661	3,897	6.52%
Retirement	91,364	90,324	99,739	104,559	110,857	6,298	6.02%
Group Life Insurance	1,344	1,322	1,383	1,499	1,581	82	5.47%
Health Insurance	214,504	222,731	225,850	246,562	236,505	(10,057)	-4.08%
Dental Insurance	8,021	8,247	7,965	8,487	8,200	(287)	-3.38%
Employer Medicare	11,830	11,877	12,794	13,977	14,888	911	6.52%
Audit Services	58,445	59,215	45,000	52,000	96,890	44,890	86.33%
Communication	4,060	3,546	3,100	5,000	750	(4,250)	-85.00%
Data Processing Services	146,264	130,359	130,000	130,000	134,200	4,200	3.23%
Dues and Memberships	3,485	3,525	2,800	3,800	3,000	(800)	-21.05%
Evaluation and Testing	63	63	-	-	-	-	N/A
Maintenance Agreements	4,537	4,249	5,000	4,600	4,600	-	0.00%
Maint and Repair-Vehicles	9,124	5,868	4,400	4,000	4,000	-	0.00%
Postal Charges	8,416	9,005	7,500	10,000	40,000	30,000	300.00%
Printing, Stationery and Forms	2,771	3,923	2,100	3,000	3,000	-	0.00%
Travel	1,288	5,530	2,700	7,000	7,000	-	0.00%
Other Contracted Services	-	-	223	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Data Processing Supplies	1,122	1,647	1,000
Food Supplies	603	708	700	750	750	-	0.00%
Gasoline	5,456	8,574	12,000	8,600	8,600	-	0.00%
Office Supplies	2,226	2,366	4,075	3,500	3,500	-	0.00%
Periodicals	676	656	700	700	700	-	0.00%
Small Tools	-	99	100	200	200	-	0.00%
Vehicle Parts	70	-	150	250	250	-	0.00%
Software	199	-	250	500	10,500	10,000	2000.00%
Surety Bonds	225	215	200	225	225	-	0.00%
In-service/Staff Development	1,025	3,288	2,100	4,000	4,000	-	0.00%
Other Charges	12	74	-	-	-	-	N/A
Communication Equipment	-	-	100	200	200	-	0.00%
Furniture and Fixtures	316	-	-	-	-	-	N/A
Data Processing Equipment	1,392	180	400	3,000	3,000	-	0.00%
Sub-total	\$ 1,520,659	\$ 1,513,454	\$ 1,570,114	\$ 1,708,316	\$ 1,853,384	\$ 145,068	8.49%
County Trustee							
Trustee	\$ 109,442	\$ 113,252	\$ 117,758	\$ 117,758	\$ 124,787	\$ 7,029	5.97%
Trustee-Cert Public Admin	-	-	-	1,500	1,500	-	0.00%
Deputy Clerks	219,138	213,311	236,121	278,646	304,207	25,561	9.17%
Part-time Personnel	-	24,887	32,055	43,622	60,000	16,378	37.55%
Longevity	4,125	4,500	4,950	5,250	5,250	-	0.00%
Bonus Payments	2,330	-	-	-	-	-	N/A
Social Security	19,311	20,600	22,743	25,903	28,981	3,078	11.88%
Retirement	34,751	36,868	40,476	45,239	48,915	3,676	8.13%
Group Life Insurance	522	528	576	642	687	45	7.01%
Health Insurance	74,995	83,935	90,855	108,843	106,137	(2,706)	-2.49%
Dental Insurance	2,423	2,724	2,481	3,305	3,305	-	0.00%
Employer Medicare	4,516	4,818	5,319	6,058	6,778	720	11.89%
Communication	1,085	905	1,350	1,300	1,300	-	0.00%
Data Processing Services	15,900	17,510	17,510	25,000	25,000	-	0.00%
Dues and Memberships	1,053	1,053	1,250	2,150	2,150	-	0.00%
Legal Notices and Court Costs	65	65	100	200	200	-	0.00%
Maintenance Agreements	1,722	1,739	2,200	2,580	2,500	(80)	-3.10%
Maint and Repair-Office Equipment	-	-	-	1,300	1,300	-	0.00%
Postal Charges	36,883	38,676	42,000	46,238	71,500	25,262	54.63%
Printing, Stationery and Forms	10,861	13,268	20,000	25,072	27,500	2,428	9.68%
Travel	1,501	2,396	2,000	2,500	2,500	-	0.00%
Custodial Supplies	123	189	250	300	300	-	0.00%
Data Processing Supplies	761	1,058	950	3,000	3,000	-	0.00%
Drugs and Medical Supplies	53	9	20	-	20	20	N/A
Food Preparation Supplies	117	236	400	525	525	-	0.00%
Food Supplies	679	1,134	1,200	1,000	1,000	-	0.00%
General Construction Materials	11	-	-	-	-	-	N/A
Office Supplies	922	1,430	1,900	4,020	5,000	980	24.38%
Other Supplies and Materials	26	-	-	-	-	-	N/A
In-service/Staff Development	-	405	850	1,250	1,250	-	0.00%
Data Processing Equipment	679	617	1,500	8,875	8,875	-	0.00%

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures				
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Furniture and Fixtures	90	3,183	250	1,000	1,000	-	0.00%
Office Equipment	455	-	250	1,500	1,500	-	0.00%
Sub-total	\$ 544,539	\$ 589,296	\$ 647,314	\$ 764,576	\$ 846,967	\$ 82,391	10.78%
County Clerk							
County Clerk	\$ 109,442	\$ 113,252	\$ 117,757	\$ 117,758	\$ 124,787	\$ 7,029	5.97%
County Clerk-Cert Public Admin	1,500	1,500	1,500	1,500	1,500	-	0.00%
Deputy Clerks	985,978	980,072	1,036,621	1,120,228	1,187,442	67,214	6.00%
Part-time Personnel	-	50,050	73,412	72,847	76,618	3,771	5.18%
Overtime	-	15,323	16,400	10,400	11,624	1,224	11.77%
Longevity	27,300	25,725	22,575	27,375	24,150	(3,225)	-11.78%
Bonus Payments	9,730	-	-	-	-	-	N/A
Social Security	63,642	67,354	73,599	77,954	82,412	4,458	5.72%
Retirement	117,992	124,328	134,780	143,838	152,055	8,217	5.71%
Group Life Insurance	1,695	1,751	1,866	2,068	2,184	116	5.61%
Health Insurance	265,042	284,955	310,478	348,052	364,218	16,166	4.64%
Dental Insurance	9,441	9,616	9,370	10,743	10,852	109	1.01%
Employer Medicare	15,101	16,005	17,213	18,231	19,274	1,043	5.72%
Communication	4,471	2,969	3,600	3,600	3,800	200	5.56%
Data Processing Services	55,873	51,000	52,000	54,500	54,500	-	0.00%
Dues and Memberships	1,058	1,058	1,200	1,200	1,300	100	8.33%
Legal Notices and Court Costs	-	-	-	100	100	-	0.00%
Maintenance Agreements	4,117	4,002	4,400	4,300	4,600	300	6.98%
Maint and Repair-Equipment	402	45	350	400	400	-	0.00%
Postal Charges	44,721	115,212	150,000	115,000	90,000	(25,000)	-21.74%
Printing, Stationery and Forms	4,750	5,482	6,300	8,100	8,100	-	0.00%
Travel	6,571	6,282	6,300	7,150	7,150	-	0.00%
Maint and Repair-Records	575	625	650	800	800	-	0.00%
Custodial Supplies	-	-	200	290	290	-	0.00%
Data Processing Supplies	14,956	12,455	17,000	18,600	18,600	-	0.00%
Food Preparation Supplies	11	15	100	50	50	-	0.00%
Food Supplies	35	60	120	100	100	-	0.00%
General Construction Materials	-	-	50	-	50	50	N/A
Office Supplies	9,383	8,894	10,500	7,616	8,500	884	11.61%
Periodicals	669	738	900	790	850	60	7.59%
Software	160	410	300	600	600	-	0.00%
In-service/Staff Development	475	955	1,000	800	800	-	0.00%
Other Charges	50	-	100	299	299	-	0.00%
Communication Equipment	-	-	50	150	150	-	0.00%
Data Processing Equipment	28,022	27,160	27,000	27,535	27,535	-	0.00%
Furniture and Fixtures	920	1,009	1,200	1,020	1,020	-	0.00%
Office Equipment	305	59	300	550	550	-	0.00%
Sub-total	\$ 1,784,387	\$ 1,928,361	\$ 2,099,192	\$ 2,204,544	\$ 2,287,260	\$ 82,716	3.75%
Data Processing							
IT Director	\$ 117,811	\$ 121,939	\$ 41,283	\$ 126,817	\$ 134,426	\$ 7,609	6.00%
Data Processing Personnel	367,515	371,811	381,333	430,078	487,608	57,530	13.38%
Overtime	-	3,182	-	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Longevity	2,100	2,400	2,025
Bonus Payments	5,048	-	-	-	-	-	N/A
Social Security	28,956	29,660	25,626	33,056	37,106	4,050	12.25%
Retirement	54,060	54,163	48,314	63,181	70,495	7,314	11.58%
Group Life Insurance	816	787	666	894	993	99	11.07%
Health Insurance	84,473	64,397	54,940	100,846	98,061	(2,785)	-2.76%
Dental Insurance	2,604	2,396	2,319	3,254	3,651	397	12.20%
Employer Medicare	6,772	6,937	5,993	7,731	8,678	947	12.25%
Communication	7,584	27,609	38,500	38,000	38,000	-	0.00%
Consultants	-	-	-	2,000	1,000	(1,000)	-50.00%
Contracts w/Private Agency	-	680	950	1,000	1,000	-	0.00%
Data Processing Services	329,469	597,718	940,000	900,000	750,000	(150,000)	-16.67%
Dues and Memberships	119	175	200	200	200	-	0.00%
Evaluation and Testing	-	345	200	500	500	-	0.00%
Maintenance Agreement	-	-	1,750	-	1,745	1,745	N/A
Maint and Repair-Equipment	-	317	300	350	350	-	0.00%
Postal Charges	-	32	50	100	100	-	0.00%
Printing, Stationery and Forms	163	-	300	600	700	100	16.67%
Travel	923	1,837	3,000	6,500	6,500	-	0.00%
Other Contracted Services	-	-	1,000	4,000	4,000	-	0.00%
Custodial Supplies	43	138	120	100	150	50	50.00%
Data Processing Supplies	8,325	7,064	7,500	12,000	12,000	-	0.00%
Drugs and Medical Supplies	-	-	40	-	-	-	N/A
Food Preparation Supplies	300	355	550	300	500	200	66.67%
Food Supplies	1,381	1,365	1,600	1,500	1,500	-	0.00%
General Construction Materials	229	98	150	250	250	-	0.00%
Instructional Supplies and Materials	40	-	120	-	100	100	N/A
Office Supplies	1,126	1,111	1,000	2,000	2,000	-	0.00%
Uniforms	308	-	-	-	-	-	N/A
Software	-	147	150	404	404	-	0.00%
Other Supplies and Materials	568	766	850	1,000	1,000	-	0.00%
In-service/Staff Development	3,034	3,266	4,700	8,000	8,000	-	0.00%
Communication Equipment	285	799	650	2,500	2,500	-	0.00%
Data Processing Equipment	12,568	15,232	11,200	37,000	32,000	(5,000)	-13.51%
Food Service Equipment	112	-	-	-	-	-	N/A
Furniture and Fixtures	2,358	2,765	200	2,000	2,000	-	0.00%
Other Equipment	3,875	887	10,700	3,800	5,000	1,200	31.58%
Sub-total	\$ 1,042,965	\$ 1,320,378	\$ 1,588,280	\$ 1,793,186	\$ 1,715,442	\$ (77,744)	-4.34%
Circuit Court							
Circuit Court Clerk	\$ 109,442	\$ 113,252	\$ 117,758	\$ 117,758	\$ 124,787	\$ 7,029	5.97%
Circuit Court Clerk-Cert Public Admin	1,500	1,500	1,500	1,500	1,500	-	0.00%
Clerical Personnel	1,107,191	1,047,365	1,219,485	1,234,496	1,308,409	73,913	5.99%
Part-time Personnel	-	52,730	37,263	89,998	95,398	5,400	6.00%
Longevity	25,500	22,650	24,600	25,725	26,400	675	2.62%
Bonus Payments	10,570	-	-	-	-	-	N/A
Jury and Witness Fees	12,596	21,352	25,000	40,000	40,000	-	0.00%
Social Security	72,911	71,340	83,606	85,581	91,724	6,143	7.18%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Retirement	133,488	131,424	153,785
Group Life Insurance	2,060	1,916	2,111	2,266	2,392	126	5.56%
Health Insurance	241,313	275,318	295,049	335,170	289,084	(46,086)	-13.75%
Dental Insurance	8,111	9,012	8,986	9,946	8,738	(1,208)	-12.15%
Employer Medicare	17,052	16,684	19,553	20,015	21,452	1,437	7.18%
Communication	2,647	2,343	2,700	3,000	3,000	-	0.00%
Data Processing Services	43,656	49,694	50,800	53,000	55,000	2,000	3.77%
Dues and Memberships	1,243	1,193	1,700	1,500	1,500	-	0.00%
Legal Notices and Court Costs	315	63	120	500	500	-	0.00%
Maintenance Agreements	15,098	16,186	12,500	15,000	12,000	(3,000)	-20.00%
Maint and Repair-Equipment	-	290	650	-	-	-	N/A
Maint and Repair-Office Equipment	-	42	1,700	500	-	(500)	-100.00%
Postal Charges	20,230	15,643	18,000	20,000	20,000	-	0.00%
Printing, Stationery and Forms	5,094	6,357	5,100	10,000	12,000	2,000	20.00%
Travel	1,938	1,279	2,000	3,000	3,000	-	0.00%
Maint and Repair-Records	1,210	1,140	1,400	2,000	2,000	-	0.00%
Custodial Supplies	106	138	200	500	500	-	0.00%
Data Processing Supplies	4,699	3,742	2,600	5,000	5,000	-	0.00%
Drugs and Medical Supplies	-	10	-	-	-	-	N/A
Food Preparation Supplies	-	192	250	-	200	200	N/A
Food Supplies	2,528	1,913	2,800	3,000	3,000	-	0.00%
Office Supplies	13,215	14,101	15,800	16,000	16,000	-	0.00%
Periodicals	1,079	1,046	1,500	1,100	1,000	(100)	-9.09%
In-service/Staff Development	160	100	350	2,000	2,000	-	0.00%
Other Charges	-	-	372	-	-	-	N/A
Other Charges/Jury Trial Allocation	-	-	135,000	-	-	-	N/A
Data Processing Equipment	6,333	28,187	13,500	30,000	30,000	-	0.00%
Food Service Equipment	75	-	-	-	-	-	N/A
Other Equipment	86	-	-	-	-	-	N/A
Furniture and Fixtures	3,265	643	2,400	3,000	3,000	-	0.00%
Sub-total	\$ 1,864,711	\$ 1,908,845	\$ 2,260,138	\$ 2,286,923	\$ 2,344,159	\$ 57,236	2.50%
General Sessions Judge III							
Judge	\$ 173,949	\$ 176,036	\$ 170,487	\$ 184,310	\$ 191,682	\$ 7,372	4.00%
Secretary(s)	85,660	89,742	108,305	108,336	114,803	6,467	5.97%
Longevity	2,100	2,325	2,550	2,550	2,775	225	8.82%
Bonus Payments	857	-	-	-	-	-	N/A
Social Security	13,582	13,991	15,293	15,323	16,614	1,291	8.43%
Retirement	28,882	29,491	31,735	33,298	34,885	1,587	4.77%
Group Life Insurance	324	320	329	351	363	12	3.42%
Health Insurance	39,493	44,577	43,719	48,142	44,829	(3,313)	-6.88%
Dental Insurance	1,454	1,559	1,381	1,558	1,401	(157)	-10.08%
Employer Medicare	3,667	3,717	3,910	4,094	4,311	217	5.30%
Communication	-	-	-	1,250	1,250	-	0.00%
Data Processing Services	316	380	800	350	350	-	0.00%
Dues and Memberships	250	250	250	250	600	350	140.00%
Legal Notices and Court Costs	-	-	-	34	34	-	0.00%
Maintenance Agreements	2,079	2,079	2,350	2,379	2,379	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Postal Charges	77	65	50	50	50	-	0.00%
Printing, Stationery and Forms	1,378	276	1,050	2,200	2,600	400	18.18%
Travel	-	-	1,400	850	1,000	150	17.65%
Other Contracted Services/Interpreter	450	300	700	1,500	1,500	-	0.00%
Custodial Supplies	45	26	230	250	250	-	0.00%
Data Processing Supplies	66	295	350	625	625	-	0.00%
Food Preparation Supplies	36	39	40	40	40	-	0.00%
Office Supplies	764	1,106	1,800	1,410	1,500	90	6.38%
Uniforms	-	-	554	-	-	-	N/A
Periodicals	22	584	1,100	900	1,500	600	66.67%
Prem on Corporate Surety Bond	103	100	150	200	200	-	0.00%
In-service/Staff Development	-	103	200	450	500	50	11.11%
Other Charges	-	-	-	250	250	-	0.00%
Data Processing Equipment	-	565	-	-	-	-	N/A
Furniture and Fixtures	-	145	400	-	-	-	N/A
Office Equipment	150	160	150	-	-	-	N/A
Sub-total	\$ 355,704	\$ 368,231	\$ 389,284	\$ 410,950	\$ 426,291	\$ 15,341	3.73%
General Sessions Judge I							
Judge	\$ 173,949	\$ 176,036	\$ 184,310	\$ 184,310	\$ 191,682	\$ 7,372	4.00%
Secretary(s)	58,550	60,594	76,321	63,025	114,493	51,468	81.66%
Longevity	2,100	2,100	2,400	2,100	2,475	375	17.86%
Bonus Payments	586	-	-	-	-	-	N/A
Social Security	12,325	12,664	14,472	13,028	17,051	4,023	30.88%
Retirement	25,870	26,260	29,670	28,136	34,816	6,680	23.74%
Group Life Insurance	277	270	311	276	361	85	30.80%
Health Insurance	21,039	22,512	25,771	24,313	28,350	4,037	16.60%
Dental Insurance	503	503	311	502	742	240	47.81%
Employer Medicare	3,354	3,382	3,718	3,525	4,367	842	23.89%
Communication	1,341	432	200	1,800	1,800	-	0.00%
Data Processing Services	350	350	650	350	500	150	42.86%
Dues and Memberships	250	250	500	500	500	-	0.00%
Legal Notices and Court Costs	-	-	17	17	17	-	0.00%
Licenses/DIC Instructor	50	50	50	50	50	-	0.00%
Maintenance Agreements	2,079	2,079	2,200	2,500	2,500	-	0.00%
Postal Charges	-	68	75	100	100	-	0.00%
Printing, Stationery and Forms	2,165	1,432	1,200	2,600	2,030	(570)	-21.92%
Travel	-	275	1,750	1,000	1,500	500	50.00%
Other Contracted Services	2,250	2,100	1,700	1,800	1,800	-	0.00%
Other Contracted Services/Interpreter	-	456	1,210	2,500	2,500	-	0.00%
Custodial Supplies	-	-	-	-	50	50	N/A
Data Processing Supplies	449	445	650	700	700	-	0.00%
Food Supplies	432	559	700	1,000	1,000	-	0.00%
Office Supplies	817	764	1,270	1,500	1,500	-	0.00%
Periodicals	1,163	1,313	1,600	1,500	1,500	-	0.00%
Uniforms	-	-	539	-	-	-	N/A
Software	-	-	-	-	300	300	N/A
In-service/Staff Development	-	103	500	500	500	-	0.00%

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures			Dollar	%
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024		
Other Charges	100	100	200	100	600	500	500.00%
Data Processing Equipment	-	28	600	-	2,500	2,500	N/A
Other Capital Outlay	-	-	-	-	500	500	N/A
Sub-total	\$ 309,999	\$ 315,125	\$ 352,895	\$ 337,732	\$ 416,784	\$ 79,052	23.41%
Recovery (Drug) Court							
Administrator	\$ 58,896	\$ 60,657	\$ 70,366	\$ 70,367	\$ 74,588	\$ 4,221	6.00%
Assistant	-	3,677	6,322	38,730	48,622	9,892	25.54%
Part-time Personnel	15,471	15,180	15,605	15,608	16,545	937	6.00%
Longevity	1,650	1,800	1,950	3,225	2,100	(1,125)	-34.88%
Bonus Payments	735	-	-	-	-	-	N/A
Social Security	4,618	4,745	5,719	7,792	8,654	862	11.06%
Retirement	6,725	7,259	10,631	12,670	14,135	1,465	11.56%
Group Life Insurance	102	102	125	185	208	23	12.43%
Health Insurance	6,920	7,404	7,997	7,997	8,077	80	1.00%
Dental Insurance	239	239	239	418	418	-	0.00%
Employer Medicare	1,080	1,120	1,337	1,822	2,024	202	11.09%
Dues and Memberships	200	200	200	200	200	-	0.00%
Sub-total	\$ 96,635	\$ 102,383	\$ 120,490	\$ 159,014	\$ 175,571	\$ 16,557	10.41%
Recovery (Drug) Court (DMHSAS-RC Grant)							
Assistants	\$ 35,632	\$ 82,201	\$ 95,818	\$ 95,829	\$ 97,722	\$ 1,893	1.98%
Part-time Personnel	30,573	20,785	20,789	21,390	-	(21,390)	-100.00%
Longevity	300	375	750	750	495	(255)	-34.00%
Bonus Payments	556	-	-	-	-	-	N/A
Social Security	3,772	6,003	7,276	6,981	5,823	(1,158)	-16.59%
Retirement	5,019	9,230	10,893	10,894	11,079	185	1.70%
Life Insurance	63	144	160	161	166	5	3.11%
Medical Insurance	17,370	18,586	-	20,073	16,153	(3,920)	-19.53%
Dental Insurance	660	660	-	660	478	(182)	-27.58%
Employer Medicare	882	1,404	1,702	1,633	1,362	(271)	-16.60%
Communication	288	288	288	300	300	-	0.00%
Evaluation and Testing	5,754	3,492	3,500	7,000	6,000	(1,000)	-14.29%
Maintenance Agreements	1,008	1,008	1,150	1,100	2,000	900	81.82%
Postal Charges	198	232	120	240	180	(60)	-25.00%
Printing, Stationery and Forms	172	322	750	477	300	(177)	-37.11%
Travel	318	1,667	1,900	2,500	2,000	(500)	-20.00%
Drug Treatment	14,960	-	-	-	-	-	N/A
Other Contracted Services	11,775	10,950	13,000	14,000	12,500	(1,500)	-10.71%
Custodial Supplies	127	-	100	300	100	(200)	-66.67%
Data Processing Supplies	259	370	1,150	1,000	799	(201)	-20.10%
Drugs and Medical Supplies	767	-	-	500	-	(500)	-100.00%
Instructional Supplies and Materials	3,422	10,391	1,700	2,019	750	(1,269)	-62.85%
Office Supplies	2,280	1,995	1,400	3,000	750	(2,250)	-75.00%
Testing	27,428	27,030	25,000	16,036	15,000	(1,036)	-6.46%
Software	-	-	-	500	200	(300)	-60.00%
In-service/Staff Development	600	900	1,500	1,500	1,500	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Data Processing Equipment	2,341	2,440	4,800	-	-	-	N/A
Furniture and Fixtures	2,985	2,420	930	-	-	-	N/A
Sub-total	\$ 169,509	\$ 202,893	\$ 194,676	\$ 208,843	\$ 175,657	\$ (33,186)	-15.89%
Recovery (Drug) Court (DMHSAS-MHC Grant)							
Probation Officer	\$ -	\$ -	\$ 7,350	\$ -	\$ 94,423	\$ 94,423	N/A
Longevity	-	-	-	-	405	405	N/A
Social Security	-	-	303	-	5,746	5,746	N/A
Retirement	-	-	628	-	10,697	10,697	N/A
Life Insurance	-	-	10	-	161	161	N/A
Medical Insurance	-	-	-	-	8,077	8,077	N/A
Dental Insurance	-	-	69	-	239	239	N/A
Employer Medicare	-	-	83	-	1,344	1,344	N/A
Maintenance Agreements	-	-	300	-	-	-	N/A
Rentals	-	-	1,200	-	-	-	N/A
Travel	-	-	300	-	1,000	1,000	N/A
Testing	-	-	3,000	-	10,000	10,000	N/A
Software	-	-	200	-	-	-	N/A
In Service/Staff Development	-	-	200	-	600	600	N/A
Other Charges	-	-	7,500	-	9,987	9,987	N/A
Data Processing Equipment	-	-	2,000	-	4,400	4,400	N/A
Furniture and Fixtures	-	-	2,500	-	3,000	3,000	N/A
Sub-total	\$ -	\$ -	\$ 25,641	\$ -	\$ 150,079	\$ 150,079	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference		
				2022-2023	2023-2024	Dollar	%	
Recovery (Drug) Court (THSO Grant)								
Assistant	\$ 47,512	\$ 45,454	\$ 50,007	\$ 12,366	\$ 11,203	\$ (1,163)	-9.40%	
Longevity	1,125	1,200	1,275	1,275	1,350	75	5.88%	
Bonus Payments	475	-	-	-	-	-	N/A	
Social Security	3,037	2,936	3,164	838	770	(68)	-8.11%	
Retirement	5,402	5,148	5,785	1,539	1,416	(123)	-7.99%	
Group Life Insurance	84	84	86	22	20	(2)	-9.09%	
Dental Insurance	239	239	239	60	60	-	0.00%	
Employer Medicare	710	676	740	196	180	(16)	-8.16%	
Sub-total	\$ 58,584	\$ 55,737	\$ 61,296	\$ 16,296	\$ 14,999	\$ (1,297)	-7.96%	
Chancery Court								
Clerk and Master	\$ 109,442	\$ 113,252	\$ 117,758	\$ 117,758	\$ 124,787	\$ 7,029	5.97%	
Clerk and Master-Cert Public Admin	1,500	1,500	1,500	1,500	1,500	-	0.00%	
Clerical Personnel	337,646	335,735	368,851	368,760	390,865	22,105	5.99%	
Part-time Personnel	-	18,031	14,401	21,615	22,911	1,296	6.00%	
Overtime	-	-	-	2,000	5,000	3,000	150.00%	
Longevity	10,875	11,325	10,950	10,950	11,250	300	2.74%	
Bonus Payments	3,296	-	-	-	-	-	N/A	
Social Security	26,737	27,874	29,930	30,391	32,528	2,137	7.03%	
Retirement	47,870	50,619	56,294	56,272	59,931	3,659	6.50%	
Group Life Insurance	712	728	778	798	840	42	5.26%	
Health Insurance	108,307	107,831	121,090	121,402	118,822	(2,580)	-2.13%	
Dental Insurance	3,821	3,850	3,598	3,807	3,651	(156)	-4.10%	
Employer Medicare	6,253	6,519	7,000	7,108	7,607	499	7.02%	
Communication	4,989	2,311	2,820	5,000	5,000	-	0.00%	
Data Processing Services	20,157	18,845	25,000	24,000	25,500	1,500	6.25%	
Dues and Memberships	1,428	1,768	1,950	1,750	1,950	200	11.43%	
Maintenance Agreements	1,965	2,124	2,300	4,700	5,000	300	6.38%	
Postal Charges	15,154	2,984	2,250	18,000	18,000	-	0.00%	
Printing, Stationery and Forms	1,736	3,351	2,700	5,000	5,000	-	0.00%	
Maint and Repair-Records	-	175	350	400	400	-	0.00%	
Custodial Supplies	17	-	-	-	-	-	N/A	
Data Processing Supplies	1,889	1,672	2,170	2,000	3,000	1,000	50.00%	
Food Preparation Supplies	-	-	100	-	-	-	N/A	
Food Supplies	982	1,200	1,150	1,500	1,500	-	0.00%	
General Construction Materials	-	19	-	-	-	-	N/A	
Office Supplies	4,927	5,340	5,800	6,000	6,000	-	0.00%	
Periodicals	816	514	975	1,000	1,000	-	0.00%	
Other Supplies and Materials	-	108	-	-	2,500	2,500	N/A	
In-service/Staff Development	527	-	-	500	500	-	0.00%	
Other Charges	524	509	550	600	600	-	0.00%	
Data Processing Equipment	6,007	5,560	500	2,000	2,000	-	0.00%	
Furniture and Fixtures	652	4,692	1,000	2,000	2,000	-	0.00%	
Office Equipment	295	361	400	1,000	1,000	-	0.00%	
Sub-total	\$ 718,524	\$ 728,797	\$ 782,164	\$ 817,811	\$ 860,642	\$ 42,831	5.24%	

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				General Sessions II			
Judge	\$ 173,949	\$ 176,036	\$ 184,310	\$ 184,310	\$ 191,682	\$ 7,372	4.00%
Court Administrators	145,925	155,910	165,580	165,165	176,854	11,689	7.08%
Youth Services Personnel	-	-	568,814	569,359	599,723	30,364	5.33%
Secretary(s)	95,934	99,285	103,671	103,256	111,231	7,975	7.72%
Part-time	-	-	-	-	45,000	45,000	N/A
Longevity	5,250	5,400	18,075	20,175	14,100	(6,075)	-30.11%
Bonus Payments	2,419	-	-	-	-	-	N/A
Social Security	23,389	24,369	60,469	59,297	66,017	6,720	11.33%
Retirement	46,582	48,029	117,363	117,568	123,357	5,789	4.92%
Group Life Insurance	599	592	1,509	1,586	1,667	81	5.11%
Health Insurance	51,328	50,826	157,541	201,531	178,991	(22,540)	-11.18%
Dental Insurance	1,904	1,720	5,121	6,585	5,581	(1,004)	-15.24%
Employer Medicare	5,902	6,091	14,475	14,331	15,817	1,486	10.37%
Communication	7,207	6,185	10,650	10,650	10,650	-	0.00%
Data Processing Services	11,247	12,516	17,700	17,700	17,700	-	0.00%
Dues and Memberships	1,030	890	975	750	750	-	0.00%
Maintenance Agreements	3,676	3,710	3,850	10,100	10,100	-	0.00%
Maint and Repair-Buildings	-	-	115	-	-	-	N/A
Maint and Repair-Equipment	-	65	100	100	100	-	0.00%
Postal Charges	-	580	1,000	4,400	4,400	-	0.00%
Printing, Stationery and Forms	681	226	1,020	5,500	5,500	-	0.00%
Rentals-Juvenile Court Leased Space	191,362	197,103	202,987	201,513	120,418	(81,095)	-40.24%
Travel	-	-	1,120	9,220	9,220	-	0.00%
Maint and Repair-Records	300	300	350	600	600	-	0.00%
Other Contracted Services	-	-	300	5,750	5,750	-	0.00%
Data Processing Supplies	1,146	870	2,200	4,500	4,500	-	0.00%
Food Supplies	-	-	1,500	900	900	-	0.00%
Office Supplies	45	-	1,500	4,600	4,600	-	0.00%
Periodicals	1,212	1,185	1,500	900	1,200	300	33.33%
Testing	-	-	-	3,500	3,500	-	0.00%
Software	-	394	1,250	1,500	1,500	-	0.00%
In-service/Staff Development	400	440	1,600	1,580	1,580	-	0.00%
Communication Equipment	-	-	50	-	-	-	N/A
Data Processing Equipment	-	3,228	16,500	7,750	7,750	-	0.00%
Furnitures and Fixtures	-	-	-	1,200	1,200	-	0.00%
Sub-total	\$ 771,487	\$ 795,950	\$ 1,663,194	\$ 1,735,875	\$ 1,741,938	\$ 6,062	0.35%
General Sessions II (Safe Baby Court Grant)							
Youth Services Officer	\$ -	\$ -	\$ 72,670	\$ 76,829	\$ 68,424	\$ (8,405)	-10.94%
Longevity	-	-	2,100	2,100	2,100	-	0.00%
Social Security	-	-	4,404	4,894	4,372	(522)	-10.66%
State Retirement	-	-	8,434	8,903	7,955	(948)	-10.65%
Life Insurance	-	-	115	133	118	(15)	-11.09%
Medical Insurance	-	-	14,039	7,997	16,479	8,482	106.07%
Dental Insurance	-	-	431	239	503	264	110.55%
Employer Medicare	-	-	1,030	1,144	1,023	(121)	-10.61%
Travel	-	-	750	5,000	5,000	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Other Supplies & Materials	-	-	2,000	5,000	5,000	-	0.00%
Other Charges	-	-	5,000	10,000	10,000	-	0.00%
Sub-total	\$ -	\$ -	\$ 110,972	\$ 122,239	\$ 120,974	\$ (1,265)	-1.03%
General Sessions II (Access/Visitation Grant)							
Salary Supplement	\$ -	\$ -	\$ 2,104	\$ 5,049	\$ -	\$ (5,049)	-100.00%
Social Security	-	-	130	313	-	(313)	-100.00%
Retirement	-	-	237	570	-	(570)	-100.00%
Life Insurance	-	-	3	10	-	(10)	-100.00%
Employer Medicare	-	-	31	73	-	(73)	-100.00%
Data Processing Services	-	-	280	-	-	-	N/A
Software	-	-	-	1,485	-	(1,485)	-100.00%
Sub-total	\$ -	\$ -	\$ 2,785	\$ 7,500	\$ -	\$ (7,500)	-100.00%
General Sessions II (SYCE Grant)							
Youth Services Officer	\$ -	\$ -	\$ 16,896	\$ -	\$ 63,000	\$ 63,000	N/A
Longevity	-	-	-	-	300	300	N/A
Social Security	-	-	964	-	3,925	3,925	N/A
Retirement	-	-	1,906	-	7,140	7,140	N/A
Life Insurance	-	-	25	-	106	106	N/A
Medical Insurance	-	-	5,018	-	20,273	20,273	N/A
Dental Insurance	-	-	165	-	660	660	N/A
Employer Medicare	-	-	226	-	918	918	N/A
Data Processing Equipment	-	-	900	-	-	-	N/A
Other Charges	-	-	1,800	-	3,678	3,678	N/A
Sub-total	\$ -	\$ -	\$ 27,900	\$ -	\$ 100,000	\$ 100,000	N/A
General Sessions II (TCCY/DCS Grant)							
Salary Supplement	\$ -	\$ -	\$ 5,196	\$ 5,200	\$ 5,200	\$ -	0.00%
Social Security	-	-	322	322	322	(0)	-0.12%
Retirement	-	-	586	587	587	0	0.08%
Employer Medicare	-	-	75	75	75	(0)	-0.53%
Travel	-	-	-	273	273	-	0.00%
Food Preparation Supplies	-	-	195	-	-	-	N/A
Office Supplies	-	-	2,625	2,543	2,543	-	0.00%
Sub-total	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ (0)	0.00%
District Attorney General							
Rentals	\$ 3,600	\$ 3,600	\$ 300	\$ 3,600	\$ -	\$ (3,600)	-100.00%
Other Contracted Services	78,345	82,801	90,861	90,861	78,026	(12,835)	-14.13%
Sub-total	\$ 81,945	\$ 86,401	\$ 91,161	\$ 94,461	\$ 78,026	\$ (16,435)	-17.40%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference		
				2022-2023	2023-2024	Dollar	%	
Office of Public Defender								
Other Contracted Services	\$ -	\$ -	\$ -	\$ 90,861	\$ 78,026	\$ (12,835)	-14.13%	
Sub-total	\$ -	\$ -	\$ -	\$ 90,861	\$ 78,026	\$ (12,835)	-14.13%	
Judicial Commissioners								
Supervisor/Director	\$ 86,115	\$ 91,466	\$ 95,140	\$ 95,156	\$ 100,859	\$ 5,703	5.99%	
Judicial Commissioners	403,302	389,540	414,218	414,912	439,779	24,867	5.99%	
Part-time Personnel	-	11,176	13,482	31,200	33,072	1,872	6.00%	
Longevity	5,400	5,250	6,150	5,850	6,750	900	15.38%	
Bonus Payments	4,541	-	-	-	-	-	N/A	
Social Security	29,366	28,921	31,388	32,179	34,567	2,388	7.42%	
Retirement	52,554	53,067	58,149	58,196	61,745	3,549	6.10%	
Group Life Insurance	783	807	858	860	914	54	6.28%	
Health Insurance	75,674	94,112	84,692	104,764	85,538	(19,226)	-18.35%	
Dental Insurance	3,054	3,283	2,885	3,544	2,885	(659)	-18.59%	
Employer Medicare	6,868	6,764	7,341	7,526	8,084	558	7.41%	
Communication	2,263	1,266	1,500	2,500	2,500	-	0.00%	
Data Processing Services	3,675	2,053	1,000	2,000	1,000	(1,000)	-50.00%	
Dues and Memberships	675	675	900	1,100	1,100	-	0.00%	
Maintenance Agreements	2,573	3,310	3,650	3,000	3,500	500	16.67%	
Postal Charges	46	-	20	20	20	-	0.00%	
Maint and Repair-Record	180	213	400	200	400	200	100.00%	
Custodial Supplies	346	94	100	500	500	-	0.00%	
Data Processing Supplies	56	-	150	1,000	300	(700)	-70.00%	
Drugs and Medical Supplies	72	-	-	50	50	-	0.00%	
General Construction Materials	30	109	-	-	-	-	N/A	
Office Supplies	2,075	1,692	1,850	3,000	3,000	-	0.00%	
Periodicals	874	240	950	1,500	1,500	-	0.00%	
Software	-	-	-	1,000	1,000	-	0.00%	
Other Supplies and Materials	40	-	-	50	50	-	0.00%	
In-service/Staff Development	-	-	-	1,000	-	(1,000)	-100.00%	
Communication Equipment	893	-	-	1,000	1,000	-	0.00%	
Data Processing Equipment	1,296	206	1,500	2,000	5,500	3,500	175.00%	
Furniture and Fixtures	898	920	300	2,500	1,000	(1,500)	-60.00%	
Sub-total	\$ 683,649	\$ 695,164	\$ 726,622	\$ 776,607	\$ 796,613	\$ 20,006	2.58%	
Other Administration of Justice								
Part-time/Parenting Coordinator	\$ 12,612	\$ 13,122	\$ 13,800	\$ 19,643	\$ 20,874	\$ 1,231	6.27%	
Bonus Payments	182	-	-	-	-	-	N/A	
Social Security	3	(25)	-	1,218	1,294	76	6.24%	
Employer Medicare	186	190	200	285	303	18	6.32%	
Postal Charges	504	341	400	700	700	-	0.00%	
Custodial Supplies	20	-	-	50	50	-	0.00%	
Data Processing Supplies	-	-	-	200	200	-	0.00%	
Drugs and Medical Supplies	58	-	-	50	50	-	0.00%	
Office Supplies	247	132	450	500	500	-	0.00%	
Contract w/Other Public Agencies-Juveniles	234,815	78,322	50,000	350,000	350,000	-	0.00%	
Testing/Civil Court Drug Testing	-	-	-	2,500	2,500	-	0.00%	

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures				
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Other Supplies/Judges' Discretionary	5,074	5,181	10,000	10,000	10,000	-	0.00%
Sub-total	\$ 253,701	\$ 97,263	\$ 74,850	\$ 385,146	\$ 386,471	\$ 1,325	0.34%
Probation Services/CASP							
Probation Officers	\$ 250,895	\$ 248,488	\$ 240,960	\$ 242,774	\$ 257,338	\$ 14,564	6.00%
Clerical Personnel	47,715	20,760	32,882	35,968	38,135	2,167	6.02%
Part-time Personnel	-	16,323	17,161	19,469	-	(19,469)	-100.00%
Longevity	7,050	7,350	4,875	5,175	5,550	375	7.25%
Bonus Payments	3,030	-	-	-	-	-	N/A
Social Security	16,996	16,048	17,180	17,811	17,458	(353)	-1.98%
Retirement	32,388	29,418	31,439	32,026	33,955	1,929	6.02%
Group Life Insurance	499	442	440	472	504	32	6.78%
Health Insurance	59,387	52,205	70,460	60,379	72,853	12,474	20.66%
Dental Insurance	2,035	1,654	2,159	1,879	2,276	397	21.13%
Employer Medicare	4,189	4,001	4,018	4,166	4,083	(83)	-1.99%
Communication	1,730	1,281	1,500	1,820	1,820	-	0.00%
Data Processing Services	-	-	-	2,500	2,500	-	0.00%
Maintenance Agreements	1,732	1,732	2,500	2,600	2,600	-	0.00%
Postal Charges	518	554	650	700	700	-	0.00%
Printing, Stationery and Forms	936	1,363	2,000	2,000	2,000	-	0.00%
Travel	293	158	150	500	500	-	0.00%
Maint and Repair-Records	-	-	-	100	100	-	0.00%
Other Contracted Services	-	-	800	800	800	-	0.00%
Custodial Supplies	165	44	300	200	200	-	0.00%
Data Processing Supplies	79	194	600	700	700	-	0.00%
Drugs and Medical Supplies	36	65	65	65	65	-	0.00%
Food Preparation Supplies	237	185	120	100	100	-	0.00%
Food Supplies	592	614	850	800	800	-	0.00%
General Construction Materials	-	-	-	50	50	-	0.00%
Instructional Supplies and Materials-Workbooks	4,140	6,440	7,050	7,200	7,200	-	0.00%
Office Supplies	2,350	2,670	2,900	3,000	3,000	-	0.00%
Software	-	15,156	-	-	2,500	2,500	N/A
Other Supplies and Materials	61	157	200	150	150	-	0.00%
In-service/Staff Development	50	-	-	300	300	-	0.00%
Other Charges	513	513	650	700	700	-	0.00%
Data Processing Equipment	77	-	500	2,500	9,500	7,000	280.00%
Other Equipment	-	35	-	-	-	-	N/A
Furniture and Fixtures	530	340	200	500	500	-	0.00%
Sub-total	\$ 438,223	\$ 428,190	\$ 442,609	\$ 447,404	\$ 468,937	\$ 21,533	4.81%
Sheriff's Office							
Sheriff	\$ 120,387	\$ 124,578	\$ 129,534	\$ 129,534	\$ 137,267	\$ 7,733	5.97%
Deputies	2,671,404	2,507,923	2,856,472	3,087,676	3,693,705	606,029	19.63%
Deputies/SRO	1,543,335	2,086,770	2,513,942	2,502,722	2,816,060	313,338	12.52%
Deputies/Lake Area	6,200	4,163	7,473	-	-	-	N/A
Detectives	537,787	558,467	620,765	628,643	694,318	65,675	10.45%
Captains	96,806	72,767	82,772	82,767	89,055	6,288	7.60%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Captains/SRO	70,459	72,241	82,772
Lieutenants	369,773	393,888	469,569	469,579	581,036	111,457	23.74%
Lieutenants/SRO	62,673	68,265	78,269	78,263	83,794	5,531	7.07%
Sergeants	234,567	323,395	346,954	342,242	384,552	42,310	12.36%
Sergeants/SRO	127,566	135,217	131,417	136,912	153,850	16,938	12.37%
Data Processing Personnel	73,655	71,936	81,912	81,911	137,695	55,784	68.10%
Guards/Court Officers-Security	449,271	411,489	591,030	637,824	1,039,137	401,313	62.92%
Clerical Personnel	844,683	881,875	922,888	955,965	1,069,835	113,870	11.91%
Maintenance	190,732	234,539	241,651	243,921	274,098	30,177	12.37%
Part-time Personnel	49,460	46,485	76,541	149,354	183,372	34,018	22.78%
Part-time Personnel/Security	-	-	25,604	-	-	-	N/A
Part-time Clerical Personnel	18,209	24,242	-	23,639	-	(23,639)	-100.00%
Longevity	105,150	109,500	100,875	111,825	115,275	3,450	3.09%
Longevity/SRO	45,225	47,400	51,900	50,625	53,025	2,400	4.74%
Longevity/Security	12,000	8,925	13,800	14,025	15,750	1,725	12.30%
Training Supplement	84,000	91,200	97,600	91,200	97,600	6,400	7.02%
Overtime	-	-	21,534	5,266	18,012	12,746	242.04%
Bonus Payments	49,870	-	-	-	-	-	N/A
Bonus Payments/SRO	19,175	-	-	-	-	-	N/A
Bonus Payments/Security	4,530	-	-	-	-	-	N/A
Social Security	314,511	315,954	353,943	370,842	437,592	66,750	18.00%
Social Security/SRO	108,925	139,742	165,346	164,639	186,046	21,407	13.00%
Social Security/Security	25,491	23,882	36,760	37,629	62,113	24,484	65.07%
Social Security/PT Clerical	1,129	1,535	-	1,466	-	(1,466)	-100.00%
Retirement	591,990	622,236	676,239	702,729	822,514	119,785	17.05%
Retirement/SRO	206,267	245,652	322,416	321,625	360,484	38,859	12.08%
Retirement/Security	50,100	40,972	68,225	73,529	118,991	45,462	61.83%
Group Life Insurance	8,709	8,460	9,873	10,279	12,034	1,755	17.07%
Group Life Insurance/SRO	3,185	3,914	4,884	4,738	5,304	566	11.95%
Group Life Insurance/Security	764	665	1,016	1,084	1,759	675	62.27%
Health Insurance	1,163,426	1,222,239	1,357,885	1,497,556	1,506,456	8,900	0.59%
Health Insurance/SRO	411,999	570,784	713,033	734,638	727,020	(7,618)	-1.04%
Health Insurance/Security	120,382	100,242	140,744	170,028	199,100	29,072	17.10%
Dental Insurance	44,404	42,719	43,212	45,963	47,040	1,077	2.34%
Dental Insurance/SRO	15,403	20,806	24,383	22,626	24,709	2,083	9.21%
Dental Insurance/Security	4,966	3,627	4,354	4,499	6,116	1,617	35.94%
Employer Medicare	73,555	73,892	82,777	86,730	102,581	15,851	18.28%
Employer Medicare/SRO	25,474	32,682	38,670	38,504	43,511	5,007	13.00%
Employer Medicare/Security	7,038	5,585	8,597	8,800	14,526	5,726	65.07%
Employer Medicare/PT Clerical	264	359	-	343	-	(343)	-100.00%
Advertising	1,360	168	550	1,500	2,000	500	33.33%
Communication	21,636	33,857	36,000	36,548	36,548	-	0.00%
Data Processing Services	201,494	380,060	372,000	372,000	422,000	50,000	13.44%
Data Processing Services-Citrix Project	213	5,759	5,000	-	-	-	N/A
Dues and Memberships	3,595	4,439	4,300	4,500	4,500	-	0.00%
Evaluation and Testing	17,687	19,234	23,000	26,000	31,000	5,000	19.23%
Licenses	1,005	572	1,000	2,400	2,400	-	0.00%
Maintenance Agreements	7,696	7,041	6,200	8,000	8,000	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Maint and Repair-Building	2,902	-	-
Maint and Repair-Equipment	3,232	3,617	3,800	5,000	5,000	-	0.00%
Maint and Repair-Vehicles	80,635	110,254	85,000	102,500	142,500	40,000	39.02%
Postal Charges	8,991	8,527	2,000	10,000	10,000	-	0.00%
Printing, Stationery, and Forms	18,483	20,892	20,500	20,500	20,500	-	0.00%
Rentals	100	673	400	600	1,600	1,000	166.67%
Towing Services	830	3,462	3,000	5,000	5,000	-	0.00%
Transportation	54,344	57,860	84,000	62,500	72,500	10,000	16.00%
Transportation/Lake Area	-	5,000	-	-	-	-	N/A
Travel	27,103	30,046	33,300	31,000	36,000	5,000	16.13%
Travel/SRO	-	10,820	12,000	-	-	-	N/A
Veterinary Services-K9	893	1,506	2,050	1,000	2,000	1,000	100.00%
Veterinary Services/K9 Lake	-	-	2,200	-	-	-	N/A
Disposal Fees	-	100	200	300	300	-	0.00%
Maint and Repair-Records	2,557	2,195	2,050	3,000	3,000	-	0.00%
Other Contracted Services	2,016	759	2,550	2,000	2,000	-	0.00%
Animal Food & Supplies-K9/Lake Area	1,575	-	410	-	-	-	N/A
Custodial Supplies	162	1,240	1,300	1,000	2,000	1,000	100.00%
Data Processing Supplies	17,136	18,304	16,200	26,000	26,000	-	0.00%
Diesel Fuel	-	-	-	3,000	3,000	-	0.00%
Drugs and Medical Supplies	7,067	4,490	3,500	12,000	12,000	-	0.00%
Electricity/License Plate Readers	502	512	650	1,000	1,500	500	50.00%
Equipment and Machinery Parts	880	320	500	1,000	1,000	-	0.00%
Food Preparation Supplies	-	-	50	-	-	-	N/A
Food Supplies	292	921	900	1,000	1,000	-	0.00%
Gasoline	200,464	343,389	373,000	450,000	450,000	-	0.00%
General Construction Materials	2,132	2,549	4,200	4,000	4,000	-	0.00%
Instructional Supplies and Materials	8,478	3,182	3,000	3,500	3,500	-	0.00%
Law Enforcement Supplies	39,109	38,817	31,632	50,000	50,000	-	0.00%
Law Enforcement Supplies/ SRO	-	-	500	-	-	-	N/A
Lubricants	5,041	4,497	5,500	14,000	14,000	-	0.00%
Office Supplies	14,885	13,454	17,770	22,000	22,000	-	0.00%
Periodicals	-	-	-	250	250	-	0.00%
Propane Gas	2,718	3,335	4,200	10,000	10,000	-	0.00%
Small Tools	1,878	1,763	4,300	2,600	3,600	1,000	38.46%
Tires and Tubes	-	16,603	27,000	-	15,000	15,000	N/A
Uniforms	73,281	90,146	95,000	95,000	100,000	5,000	5.26%
Uniforms/SRO	-	3,354	12,755	-	-	-	N/A
Vehicle Parts	36,786	21,670	34,000	34,000	34,000	-	0.00%
Software	31,000	15,805	21,000	21,000	321,000	300,000	1428.57%
Software/KAL	14,838	-	-	-	-	-	N/A
Other Supplies and Materials	2,661	2,476	2,800	3,000	3,000	-	0.00%
Premium on Corporate Surety Bond	-	-	1,065	1,065	1,065	-	0.00%
In-service/Staff Development	62,824	52,371	51,500	57,500	57,500	-	0.00%
In Service/Staff Development/ SRO	-	-	1,350	-	-	-	N/A
Other Charges	559	580	600	4,000	4,000	-	0.00%
Other Charges/ Jury Trial Allocation	-	-	48,000	-	-	-	N/A
Building Improvements	-	1,605	-	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Communication Equipment	6,589	17,681	18,800
Data Processing Equipment	69,785	67,617	60,000	78,420	78,420	-	0.00%
Food Service Equipment	-	-	189	-	-	-	N/A
Furniture and Fixtures	12,692	15,617	15,500	16,000	16,000	-	0.00%
Law Enforcement Equipment	54,251	63,201	50,000	67,000	67,000	-	0.00%
Law Enforcement Equipment/SRO	-	340	1,000	-	-	-	N/A
Law Enforcement Equip/Lake Area	13,125	-	6,000	-	18,304	18,304	N/A
Maintenance Equipment	-	-	1,891	-	-	-	N/A
Motor Vehicles/SRO	-	153,305	41,080	-	-	-	N/A
Office Equipment	810	3,314	3,050	4,500	4,500	-	0.00%
Health Equipment	3,278	2,950	1,000	3,500	3,500	-	0.00%
Other Equipment	8,079	6,841	24,000	8,500	21,500	13,000	152.94%
Sub-total	\$ 12,114,544	\$ 13,430,302	\$ 15,283,923	\$ 15,909,090	\$ 18,587,874	\$ 2,678,784	16.84%
Sheriff's Office (DTF Funds)							
Other Charges/DTF Treasury	\$ -	\$ 1,399	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100.00%
Maintenance Agreement/DTF Treasury	-	906	-	-	-	-	N/A
Vehicle Parts/DTF Treasury	-	1,200	-	-	-	-	N/A
Inservice/Staff Development/DTF Treasury	-	150	-	-	-	-	N/A
Communication	-	-	2,508	-	-	-	N/A
Data Processing Services/DTF Justice	1,850	-	2,150	-	-	-	N/A
Veterinary Services	-	-	3,982	-	-	-	N/A
Building and Contents Ins/DTF Justice	14,244	-	15,038	-	-	-	N/A
In Service/Staff Development/DTF Justice	1,840	5,010	-	-	-	-	N/A
Communication Equipment/DTF Justice	1,891	-	-	-	-	-	N/A
Data Processing Equip/DTF Justice	3,716	-	-	-	-	-	N/A
Law Enforcement Equip/DTF Justice	1,773	-	1,319	-	-	-	N/A
Motor Vehicle/DTF Justice	550	-	-	-	-	-	N/A
Other Charges/DTF Justice	-	3,040	-	85,000	-	(85,000)	-100.00%
Sub-total	\$ 25,864	\$ 11,705	\$ 24,997	\$ 110,000	\$ -	\$ (110,000)	-100.00%
Sheriff's Office (TDOT Grant)							
Overtime	\$ 8,712	\$ 17,305	\$ 15,025	\$ -	\$ -	\$ -	N/A
Data Processing Equipment	4,257	2,938	-	-	-	-	N/A
Law Enforcement Equipment	10,194	11,473	14,975	-	-	-	N/A
Sub-total	\$ 23,163	\$ 31,716	\$ 30,000	\$ -	\$ -	\$ -	N/A
Sheriff's Office (Mental Health Transport Grant)							
Deputies	\$ 26,345	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transportation	16,013	66,535	170,000	335,269	335,269	-	0.00%
Drugs and Medical Supplies	58	-	-	-	-	-	N/A
Gasoline	19,660	14,655	-	-	-	-	N/A
Law Enforcement Supplies	-	9,970	-	-	-	-	N/A
Uniforms	2,000	800	-	-	-	-	N/A
Vehicle Parts	1,326	1,623	-	-	-	-	N/A
Communication Equipment	1,898	1,933	-	-	-	-	N/A
Law Enforcement Equipment	-	71,638	-	-	-	-	N/A

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures			Dollar	%
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024		
Motor Vehicle	33,337	33,694	49,324	-	-	-	N/A
Health Equipment	2,700	1,475	-	-	-	-	N/A
Sub-total	\$ 103,337	\$ 202,323	\$ 219,324	\$ 335,269	\$ 335,269	\$ -	0.00%
Sheriff's Office (Animal Control Program)							
Deputies	\$ 136,599	\$ 143,384	\$ 61,695	\$ 150,497	\$ 162,696	\$ 12,199	8.11%
Lieutenants	65,958	68,263	78,269	78,263	83,794	5,531	7.07%
Sergeants	110	-	-	-	-	-	N/A
Clerical Personnel	63,251	46,424	86,343	83,133	96,823	13,690	16.47%
Longevity	5,775	2,625	3,975	4,350	4,800	450	10.34%
Bonus Payments	2,358	-	-	-	-	-	N/A
Social Security	15,760	15,297	13,325	18,540	20,436	1,896	10.23%
Retirement	30,146	28,887	25,976	35,672	39,267	3,595	10.08%
Group Life Insurance	469	406	385	529	583	54	10.21%
Health Insurance	62,945	42,263	57,523	64,458	69,385	4,927	7.64%
Dental Insurance	2,296	1,685	1,821	2,036	2,143	107	5.26%
Employer Medicare	3,686	3,578	3,116	4,336	4,779	443	10.22%
Data Processing Services	-	-	-	2,040	2,040	-	0.00%
Licenses	770	170	490	500	500	-	0.00%
Maintenance Agreements	1,099	1,014	1,016	-	-	-	N/A
Maint and Repair-Vehicles	2,931	1,555	1,500	3,000	3,000	-	0.00%
Travel	-	968	1,200	5,000	6,000	1,000	20.00%
Veterinary Services	36,531	34,050	50,000	67,000	67,000	-	0.00%
Animal Food and Supplies	22,482	25,172	30,000	33,500	33,500	-	0.00%
Gasoline	7,319	11,730	12,200	19,125	19,125	-	0.00%
General Construction Material	938	-	-	-	-	-	N/A
Other Supplies and Materials	4,287	2,113	2,700	5,250	5,250	-	0.00%
In-service/Staff Development	-	2,065	1,050	5,000	6,000	1,000	20.00%
Maintenance Equipment	698	-	-	-	-	-	N/A
Sub-total	\$ 466,407	\$ 431,649	\$ 432,584	\$ 582,229	\$ 627,121	\$ 44,892	7.71%
Administration of Sexual Offender Registry							
Data Processing Services	\$ 1,955	\$ -	\$ 100	\$ 4,200	\$ 4,200	\$ -	0.00%
Maint and Repair-Records	-	-	-	500	500	-	0.00%
Data Processing Supplies	899	505	2,000	2,500	2,500	-	0.00%
Office Supplies	-	-	-	1,000	1,000	-	0.00%
Communication Equipment	-	-	870	-	-	-	-
Data Processing Equipment	1,152	-	-	1,500	1,500	-	0.00%
Law Enforcement Equipment	-	-	2,972	-	-	-	N/A
Other Charges	4,950	3,450	7,800	9,105	9,105	-	0.00%
Sub-total	\$ 8,956	\$ 3,955	\$ 13,742	\$ 18,805	\$ 18,805	\$ -	0.00%
Jail							
Administrator	\$ 80,278	\$ 76,649	\$ 86,655	\$ 86,649	\$ 93,232	\$ 6,583	7.60%
Captain/ Assistant Administrator	70,306	72,767	114,486	82,766	178,109	95,343	115.20%
Lieutenants	189,329	190,854	245,960	235,006	257,307	22,301	9.49%
Sergeants	344,197	351,479	378,908	389,485	429,934	40,449	10.39%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Guards	4,398,294	4,167,661	4,037,616
Overtime/Guards	-	-	628,197	-	-	-	N/A
Cafeteria Personnel	77,970	45,996	42,620	85,041	92,820	7,779	9.15%
Part-time Personnel	1,188	-	14,522	16,670	17,671	1,001	6.00%
Longevity	76,350	65,100	67,275	87,975	87,300	(675)	-0.77%
Bonus Payments	45,669	-	-	-	-	-	N/A
Social Security	306,133	289,793	330,674	413,225	448,945	35,720	8.64%
Retirement	579,546	542,856	631,874	795,256	857,821	62,565	7.87%
Group Life Insurance	8,653	7,178	8,229	11,797	12,800	1,003	8.50%
Health Insurance	1,045,145	1,013,060	1,059,044	1,508,010	1,433,106	(74,904)	-4.97%
Dental Insurance	39,949	34,431	33,368	46,266	43,086	(3,180)	-6.87%
Employer Medicare	71,597	67,776	77,335	96,641	104,995	8,354	8.64%
Audit Services	3,638	-	-	3,500	3,500	-	0.00%
Contracts w/Government Agencies	-	-	-	100	100	-	0.00%
Contracts w/Private Agencies (SCAAP Fee)	-	-	8,111	6,500	6,500	-	0.00%
Data Processing Services	11,975	-	-	-	-	-	N/A
Data Processing Services/ELC Grant	-	-	32,000	-	-	-	N/A
Medical and Dental Services	1,970,472	1,976,533	2,250,000	1,796,950	1,975,000	178,050	9.91%
Printing, Stationery, and Forms	188	-	-	-	-	-	N/A
Other Contracted Services	20,000	-	-	-	-	-	N/A
Custodial Supplies	105,334	125,892	120,750	120,750	120,750	-	0.00%
Data Processing Supplies	-	2,018	2,285	-	-	-	N/A
Food Preparation Supplies	30,063	19,264	16,800	18,000	18,000	-	0.00%
Food Supplies	657,352	884,997	1,164,450	901,950	1,300,000	398,050	44.13%
Prisoners Clothing	27,893	20,635	27,000	27,500	27,500	-	0.00%
Software/ELC Grant	-	-	110,000	-	-	-	N/A
Other Supplies and Materials	56,671	44,067	95,000	122,250	122,250	-	0.00%
In Service/Staff Development/ELC Grant	-	-	4,000	-	-	-	N/A
Building Construction/ELC Grant	-	-	50,000	-	-	-	N/A
Data Processing Equipment	8,975	5,988	1,800	-	-	-	N/A
Data Processing Equipment/TCI Grant	-	-	10,000	-	-	-	N/A
Data Processing Equipment/ELC Grant	-	-	3,000	-	-	-	N/A
Maintenane Equipment	-	-	1,080	-	-	-	N/A
Motor Vehicle/ELC Grant	-	-	83,000	-	-	-	N/A
Other Equipment	2,299	13,911	-	-	-	-	N/A
Health Equipment	-	500	2,400	1,400	2,000	600	42.86%
Sub-total	\$ 10,229,465	\$ 10,019,405	\$ 11,738,437	\$ 12,936,905	\$ 14,098,824	\$ 1,161,919	8.98%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Jail (Alcohol Monitoring Program)							
Data Processing Services	\$ 5,298	\$ (2,431)	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
Sub-total	\$ 5,298	\$ (2,431)	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
Jail (SCAAP Program)							
Data Processing Services	\$ -	\$ -	\$ 36,867	\$ -	\$ -	\$ -	
Sub-total	\$ -	\$ -	\$ 36,867	\$ -	\$ -	\$ -	N/A
Juvenile Services							
Youth Services Personnel	\$ 486,123	\$ 512,116	\$ -	\$ -	\$ -	\$ -	N/A
Salary Supplements	2,659	-	-	-	-	-	N/A
Longevity	14,550	15,375	-	-	-	-	N/A
Bonus Payments	4,888	-	-	-	-	-	N/A
Social Security	29,111	30,138	-	-	-	-	N/A
Retirement	55,903	57,678	-	-	-	-	N/A
Group Life Insurance	857	856	-	-	-	-	N/A
Health Insurance	118,408	127,694	-	-	-	-	N/A
Dental Insurance	4,563	4,593	-	-	-	-	N/A
Employer Medicare	6,808	7,049	-	-	-	-	N/A
Communication	3,874	4,010	-	-	-	-	N/A
Data Processing Services	1,020	3,955	-	-	-	-	N/A
Postal Charges	550	-	-	-	-	-	N/A
Printing, Stationery and Forms	-	167	-	-	-	-	N/A
Travel	-	93	-	-	-	-	N/A
Data Processing Supplies	758	967	-	-	-	-	N/A
Drugs and Medical Supplies	-	97	-	-	-	-	N/A
Food Supplies	966	1,513	-	-	-	-	N/A
Office Supplies	400	1,810	-	-	-	-	N/A
Testing	1,807	836	-	-	-	-	N/A
In-service/Staff Development	-	280	-	-	-	-	N/A
Communication Equipment	236	36	-	-	-	-	N/A
Data Processing Equipment	412	1,671	-	-	-	-	N/A
Other Equipment	303	543	-	-	-	-	N/A
Furniture and Fixtures	549	254	-	-	-	-	N/A
Sub-total	\$ 734,745	\$ 771,731	\$ -	\$ -	\$ -	\$ -	N/A
Juvenile Services (Access/Visitation Grant)							
Salary Supplement	\$ 2,450	\$ 4,700	\$ -	\$ -	\$ -	\$ -	N/A
Social Security	136	268	-	-	-	-	N/A
Retirement	270	517	-	-	-	-	N/A
Life Insurance	4	6	-	-	-	-	N/A
Employer Medicare	32	63	-	-	-	-	N/A
Office Supplies	-	13	-	-	-	-	N/A
Software	840	1,220	-	-	-	-	N/A
Data Processing Equipment	914	233	-	-	-	-	N/A
Sub-total	\$ 4,645	\$ 7,020	\$ -	\$ -	\$ -	\$ -	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Juvenile Services (Safe Baby Court Grant)							
Youth Service Officers	\$ -	\$ 24,916	\$ -	\$ -	\$ -	\$ -	N/A
Social Security	-	1,491	-	-	-	-	N/A
Retirement	-	2,741	-	-	-	-	N/A
Life Insurance	-	38	-	-	-	-	N/A
Health Insurance	-	2,950	-	-	-	-	N/A
Dental Insurance	-	97	-	-	-	-	N/A
Employer Medicare	-	349	-	-	-	-	N/A
Travel	-	535	-	-	-	-	N/A
Sub-total	\$ -	\$ 33,117	\$ -	\$ -	\$ -	\$ -	N/A
Juvenile Services (TCCY Grant)							
Salary Supplement	\$ 5,109	\$ 5,196	\$ -	\$ -	\$ -	\$ -	N/A
Social Security	268	279	-	-	-	-	N/A
Retirement	562	572	-	-	-	-	N/A
Employer Medicare	63	65	-	-	-	-	N/A
Custodial Supplies	486	564	-	-	-	-	N/A
Food Preparation Supplies	661	650	-	-	-	-	N/A
Food Supplies	210	284	-	-	-	-	N/A
Instructional Supplies and Materials	330	-	-	-	-	-	N/A
Office Supplies	1,142	1,332	-	-	-	-	N/A
Sub-total	\$ 8,831	\$ 8,942	\$ -	\$ -	\$ -	\$ -	N/A
Forestry Service							
Contract w/Government Agencies-Forestry	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Sub-total	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Rural Fire Protection							
Cottontown Fire Department	\$ 39,330	\$ 33,800	\$ 34,216	\$ 24,000	\$ 24,000	\$ -	0.00%
Gallatin Fire Department	41,358	24,000	34,216	24,000	24,000	-	0.00%
Highland Fire Station 1	50,000	33,800	552,839	24,000	24,000	-	0.00%
Highland Fire Station 2	24,000	24,000	24,000	24,000	24,000	-	0.00%
Highland Fire Station 3	24,000	24,000	24,000	24,000	24,000	-	0.00%
Number One Fire Department	54,407	33,608	34,216	24,000	24,000	-	0.00%
Oak Grove Fire Department	24,000	45,335	34,216	24,000	24,000	-	0.00%
Shackle Island Fire Department	36,171	33,800	34,216	24,000	24,000	-	0.00%
Southeast Fire Dept-Bethpage	40,763	32,515	34,216	24,000	25,000	1,000	4.17%
Southeast Fire Dept-Castalian Springs	24,000	24,000	24,000	24,000	25,000	1,000	4.17%
City of Westmoreland Rural Fire	41,250	33,800	34,216	24,000	24,000	-	0.00%
White House Fire Department 1	39,000	33,800	34,216	24,000	24,000	-	0.00%
White House Fire Department 2	24,000	24,000	24,000	24,000	24,000	-	0.00%
One-time county appropriation	-	-	762,211	1,280,834	-	(1,280,834)	-100.00%
County radio system maintenance and support	-	-	44,401	46,056	33,132	(12,924)	-28.06%
Rural Fire Protection Appropriation	-	-	1,655	91,944	104,868	12,924	14.06%
Sub-total	\$ 462,279	\$ 400,458	\$ 1,730,834	\$ 1,730,834	\$ 452,000	\$ (1,278,834)	-73.89%
Civil Defense/ECD							

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures				
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Director	\$ -	\$ 82,596	\$ 98,804	\$ 98,804	\$ 100,780	\$ 1,976	2.00%
GIS Paraprofessional	-	56,767	64,477	64,472	148,346	83,874	130.09%
Administrative Assistant	-	27,885	38,482	38,490	44,482	5,992	15.57%
Longevity	-	-	3,300	2,700	3,450	750	27.78%
Social Security	-	9,840	12,568	11,924	17,998	6,074	50.94%
Retirement	-	18,397	23,131	23,064	33,508	10,444	45.28%
Group Life Insurance	-	272	341	341	494	153	44.87%
Health Insurance	-	15,599	7,997	24,313	24,556	243	1.00%
Dental Insurance	-	880	660	1,162	1,162	-	0.00%
Employer Medicare	-	2,301	2,939	2,789	4,209	1,420	50.91%
Dues and Memberships	-	1,675	-	-	-	-	N/A
Evaluation and Testing	-	70	-	-	-	-	N/A
Postal Charges	-	89	-	-	-	-	N/A
Travel	-	2,566	-	-	-	-	N/A
Data Processing Supplies	-	71	-	-	-	-	N/A
Office Supplies	-	518	-	-	-	-	N/A
Textbooks	-	3,390	-	-	-	-	N/A
Uniforms	-	312	-	-	-	-	N/A
Inservice/Staff Development	-	4,517	-	-	-	-	N/A
Data Processing Equipment	-	2,430	-	-	-	-	N/A
Sub-total	\$ -	\$ 230,175	\$ 252,699	\$ 268,059	\$ 378,985	\$ 110,926	41.38%
Emergency Management Agency							
Emergency Management Director	\$ 91,419	\$ 94,628	\$ 98,407	\$ 98,413	\$ 106,398	\$ 7,985	8.11%
Deputy Director	26,196	70,699	74,621	74,594	83,829	9,235	12.38%
Clerical Personnel	39,029	40,541	42,163	42,155	47,360	5,205	12.35%
Part-time Personnel	22,992	209	-	-	-	-	N/A
Longevity	2,025	2,325	2,625	2,625	2,925	300	11.43%
Bonus Payments	1,992	-	-	-	-	-	N/A
Other Salaries and Wages	11,934	-	-	-	-	-	N/A
Social Security	11,786	12,617	13,148	13,233	14,376	1,143	8.64%
Retirement	17,748	23,383	24,570	24,566	27,130	2,564	10.44%
Group Life Insurance	288	318	370	365	390	25	6.85%
Health Insurance	15,745	15,108	21,755	16,316	32,958	16,642	102.00%
Dental Insurance	503	503	582	502	742	240	47.81%
Employer Medicare	2,757	2,951	3,075	3,095	3,362	267	8.63%
Communication	11,687	12,208	11,500	10,750	10,750	-	0.00%
Communications System-Maintenance	-	100,880	191,767	191,767	14,644	(177,123)	-92.36%
Data Processing Services	6,904	6,888	15,000	6,226	15,120	8,894	142.85%
Dues and Memberships	55	110	120	110	120	10	9.09%
Evaluation and Testing	81	72	-	-	-	-	N/A
Licenses	-	990	300	500	-	(500)	-100.00%
Maintenance Agreements	918	1,291	900	8,380	2,140	(6,240)	-74.46%
Maint and Repair-Equipment	1,910	5,006	60,085	8,000	8,000	-	0.00%
Maint and Repair-Vehicles	2,842	4,556	4,800	4,840	4,840	-	0.00%
Postal Charges	495	-	-	-	-	-	N/A
Printing, Stationery and Forms	2,453	241	300	2,500	2,500	-	0.00%
Travel	-	-	100	400	400	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Disposal Fees	4,455	-	-
Other Contracted Services	2,440	2,760	2,000	3,110	4,923	1,813	58.30%
Custodial Supplies	683	680	550	700	700	-	0.00%
Data Processing Supplies	670	1,558	1,262	500	500	-	0.00%
Diesel Fuel	-	2,228	2,500	3,000	3,000	-	0.00%
Drugs and Medical Supplies	263	-	-	-	-	-	N/A
Equipment and Machinery Parts	58	87	888	-	-	-	N/A
Fertilizer, Lime and Seed	-	-	-	750	-	(750)	-100.00%
Food Preparation Supplies	-	7	12	-	-	-	N/A
Food Supplies	676	992	700	1,000	1,000	-	0.00%
Gasoline	10,091	9,156	10,000	10,000	10,000	-	0.00%
General Construction Materials	2,841	250	184	-	-	-	N/A
Instructional Supplies and Materials	-	54	-	-	-	-	N/A
Lubricants	178	128	298	250	250	-	0.00%
Office Supplies	1,023	1,267	876	1,000	1,000	-	0.00%
Propane Gas	41	116	100	100	100	-	0.00%
Small Tools	223	115	40	-	-	-	N/A
Uniforms	3,334	3,000	2,600	3,000	3,000	-	0.00%
Vehicle Parts	3,457	3,213	3,758	3,000	3,000	-	0.00%
Chemicals	28	829	500	750	1,500	750	100.00%
Software	447	-	600	-	-	-	N/A
Communications System-Software	-	191,766	163,838	167,673	6,666	(161,007)	-96.02%
Other Supplies and Materials	3,100	676	1,500	6,000	6,000	-	0.00%
Vehicle and Equipment Insurance	25,160	29,674	32,383	31,375	34,344	2,969	9.46%
Workers' Compensation Insurance	2,765	2,570	1,441	4,000	4,000	-	0.00%
In-service/Staff Development	-	1,565	875	-	875	875	N/A
Other Charges	12,085	12,600	12,600	15,000	15,000	-	0.00%
Data Processing Equipment	805	4,853	4,200	6,000	6,000	-	0.00%
Furniture and Fixtures	3,481	1,294	-	-	-	-	N/A
Law Enforcement Equipment	15	-	-	-	-	-	N/A
Maintenance Equipment	-	3,483	-	-	-	-	N/A
Other Equipment	11,193	626	2,856	-	-	-	N/A
Sub-total	\$ 361,271	\$ 671,071	\$ 812,748	\$ 766,545	\$ 479,842	\$ (286,703)	-37.40%
Emergency Management Agency (EMPG Grant)							
Deputy Director	\$ 2,047	\$ 2,187	\$ 2,718	\$ 2,691	\$ 3,023	\$ 332	12.34%
Clerical Personnel	5,476	5,520	5,705	5,749	6,459	710	12.35%
Part-time Personnel	19,674	17,175	17,065	17,865	18,937	1,072	6.00%
Bonus Payments	245	-	-	-	-	-	N/A
Social Security	1,703	1,545	1,580	1,631	1,762	131	8.03%
Retirement	842	891	950	952	1,070	118	12.39%
Life Insurance	14	16	15	15	18	3	20.00%
Employer Medicare	398	361	370	381	412	31	8.14%
Motor Vehicle	-	-	100,000	-	-	-	N/A
Maintenance Equipment	-	3,141	-	-	-	-	N/A
Other Equipment	10,009	16,859	-	-	-	-	N/A
Sub-total	\$ 40,408	\$ 47,695	\$ 128,403	\$ 29,284	\$ 31,681	\$ 2,397	8.19%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Emergency Management Agency (Other Grants)							
Law Enforcement Equipment/EMW 2021 "A"	\$ -	\$ 34,162	\$ -	\$ -	\$ -	\$ -	N/A
Other Equipment/EMW 2021 "A"	-	-	87,415	121,577	-	(121,577)	-100.00%
Law Enforcement Supplies/EMW2018 "C"	19,503	-	-	-	-	-	N/A
Communication Equipment/EMW2018 "C"	21,260	-	-	-	-	-	N/A
Law Enforcement Equipment/EMW2018 "C"	11,150	-	-	-	-	-	N/A
Other Equipment/EMW2018 "C"	20,396	-	-	-	-	-	N/A
Other Equipment/EMW2019 "D"	-	69,058	-	-	-	-	N/A
Uniforms/EMW2020 "E"	-	-	16,000	-	-	-	N/A
Other Equipment/EMW2020 "E"	-	-	96,038	112,038	-	(112,038)	-100.00%
Sub-total	\$ 72,309	\$ 103,220	\$ 199,453	\$ 233,615	\$ -	\$ (233,615)	-100.00%
County Coroner/Medical Examiner							
Medical and Dental Services/Autopsies	\$ 163,925	\$ 135,850	\$ 140,000	\$ 160,000	\$ 160,000	\$ -	0.00%
Other Contracted Services/Medical Examiner	24,000	24,000	24,000	24,000	30,000	6,000	25.00%
Dues and Memberships/EMS Med Ex Fee	-	-	-	75	75	-	0.00%
Travel/EMS Med Ex Fee	-	-	-	4,000	6,000	2,000	50.00%
In-service/Staff Development/EMS Med Ex Fee	-	-	-	3,725	5,425	1,700	45.64%
Other Charges/Malpractice Insurance	1,317	1,365	1,403	1,400	1,403	3	0.21%
Sub-total	\$ 189,242	\$ 161,215	\$ 165,403	\$ 193,200	\$ 202,903	\$ 9,703	5.02%
Other Public Safety-Consolidated Dispatch							
Director	\$ 111,600	\$ 111,085	\$ 103,980	\$ 104,000	\$ 110,243	\$ 6,243	6.00%
Director/COVID Hazard Pay	-	10,447	4,134	-	-	-	N/A
Deputy Director	-	60,344	66,229	85,000	84,062	(938)	-1.10%
Deputy Director/COVID Hazard Pay	-	4,589	-	-	-	-	N/A
Data Processing Personnel	64,780	45,964	62,444	62,409	63,659	1,250	2.00%
Dispatchers/Radio Operators	1,531,206	1,568,362	1,778,083	2,299,938	2,627,696	327,758	14.25%
Dispatchers/COVID Hazard Pay	-	143,075	196,202	-	-	-	N/A
Clerical Personnel	37,832	58,116	62,989	63,025	69,948	6,923	10.98%
Clerical Personnel/COVID Hazard Pay	-	4,670	5,717	-	-	-	N/A
Part-time Personnel	61,066	79,444	82,221	65,000	74,100	9,100	14.00%
Part-time Personnel/COVID Hazard Pay	-	3,668	8,633	-	-	-	N/A
Overtime	344,560	304,648	318,824	226,044	272,745	46,701	20.66%
Overtime/COVID Hazard Pay	-	-	24,327	-	-	-	N/A
Other Salaries and Wages/Minutes	-	550	50	1,200	1,200	-	0.00%
Other Salaries and Wages/Holiday Pay	91,838	83,460	116,074	141,375	132,851	(8,524)	-6.03%
Longevity	15,300	15,225	18,900	25,500	28,650	3,150	12.35%
Bonus Payments	20,388	-	-	-	-	-	N/A
Social Security	134,121	136,664	153,455	179,228	203,648	24,420	13.63%
Social Security/COVID Hazard Pay	-	9,753	14,819	-	-	-	N/A
Retirement	242,179	246,180	285,110	336,960	370,333	33,373	9.90%
Retirement/COVID Hazard Pay	-	15,491	25,987	-	-	-	N/A
Group Life Insurance	3,071	3,143	3,765	4,842	5,294	452	9.33%
Group Life Insurance/COVID Hazard Pay	-	223	350	-	-	-	N/A
Health Insurance	377,290	429,984	507,317	687,786	680,187	(7,599)	-1.10%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Dental Insurance	12,760	13,208	14,606
Employer Medicare	31,367	31,962	37,842	41,916	47,627	5,711	13.62%
Employer Medicare/COVID Hazard Pay	-	2,284	3,466	-	-	-	N/A
Advertising	979	2,564	3,200	2,800	2,800	-	0.00%
Communications System Support	-	8,472	10,031	12,000	12,000	-	0.00%
Communication	5,368	5,858	14,000	30,000	30,000	-	0.00%
Data Processing Services	98,728	62,920	65,000	75,000	80,000	5,000	6.67%
Dues and Memberships	119	521	5,500	500	4,500	4,000	800.00%
Evaluation and Testing	1,909	1,653	2,400	3,000	30,000	27,000	900.00%
Janitorial Services	-	-	-	1,000	1,000	-	0.00%
Laundry Services	646	308	350	1,500	1,500	-	0.00%
Maintenance Agreements	46,230	41,237	53,000	49,000	49,000	-	0.00%
Maint and Repair-Building	-	468	450	500	500	-	0.00%
Maint and Repair-Equipment	-	16,708	1,500	1,000	1,000	-	0.00%
Maint and Repair-Vehicles	565	675	457	3,000	3,000	-	0.00%
Postal Charges	240	246	-	250	250	-	0.00%
Printing, Stationery and Forms	2,324	4,999	2,500	3,000	3,000	-	0.00%
Travel	1,541	1,747	4,885	3,000	5,000	2,000	66.67%
Maint and Repair-Records	390	420	588	400	400	-	0.00%
Other Contracted Services	-	2,368	3,500	2,600	2,600	-	0.00%
Custodial Supplies	3,701	3,536	4,000	3,000	4,000	1,000	33.33%
Data Processing Supplies	10,824	5,994	4,000	6,000	6,000	-	0.00%
Diesel Fuel	-	976	1,000	1,000	1,000	-	0.00%
Drugs and Medical Supplies	314	900	350	600	600	-	0.00%
Duplicating Supplies	-	-	-	1,500	1,500	-	0.00%
Equipment and Machinery Parts	2,355	946	950	1,250	1,250	-	0.00%
Food Preparation Supplies	565	825	700	1,500	1,500	-	0.00%
Food Supplies	1,324	410	850	2,000	2,000	-	0.00%
Gasoline	1,287	1,217	1,500	2,500	2,500	-	0.00%
General Construction Materials	662	1,493	875	1,000	1,000	-	0.00%
Instructional Supplies and Materials	359	3,667	1,775	-	2,000	2,000	N/A
Office Supplies	2,307	5,384	2,750	3,500	3,500	-	0.00%
Periodicals	89	-	-	250	250	-	0.00%
Propane Gas	-	-	1,155	-	-	-	N/A
Small Tools	177	-	100	200	200	-	0.00%
Uniforms	7,440	5,499	5,000	7,500	7,500	-	0.00%
Vehicle Parts	836	-	100	500	500	-	0.00%
Chemicals	-	-	21	-	-	-	N/A
Software	4,413	518	3,800	4,000	4,000	-	0.00%
Other Supplies and Materials	1,124	2,520	1,595	2,500	2,500	-	0.00%
Excess Risk Insurance	1,429	-	-	-	-	-	N/A
In-service/Staff Development	1,344	5,989	7,200	2,500	2,500	-	0.00%
Other Charges	-	-	-	100	100	-	0.00%
Communication Equipment	5,880	9,650	1,500	3,000	3,000	-	0.00%
Data Processing Equipment	5,462	4,391	11,850	4,500	4,500	-	0.00%
Food Service Equipment	4,887	3,084	500	500	500	-	0.00%
Furniture and Fixtures	362	6,002	500	2,000	2,000	-	0.00%
Office Equipment	-	51	-	850	850	-	0.00%

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures				
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Health Equipment	-	-	1,429	1,500	1,500	-	0.00%
Other Equipment	-	1,408	4,000	2,000	2,000	-	0.00%
Sub-total	\$ 3,295,539	\$ 3,598,163	\$ 4,120,385	\$ 4,588,564	\$ 5,077,013	\$ 488,449	10.64%
Health Department							
Custodial Personnel	\$ 31,909	\$ 33,035	\$ 34,344	\$ 34,344	\$ 36,395	\$ 2,051	5.97%
Other Salaries and Wages	59,755	58,886	63,012	63,064	66,855	3,791	6.01%
Part-time Personnel	-	2,114	12,036	12,123	12,851	728	6.01%
Longevity	2,325	2,550	2,775	2,775	3,000	225	8.11%
Social Security	5,496	5,648	6,660	6,669	7,087	418	6.27%
Retirement	8,611	9,486	11,295	11,301	11,985	684	6.05%
Group Life Insurance	112	134	147	166	176	10	6.02%
Health Insurance	14,119	15,749	4,300	16,316	16,479	163	1.00%
Dental Insurance	1,244	1,266	1,244	1,244	1,244	-	0.00%
Employer Medicare	1,285	1,321	1,558	1,560	1,658	98	6.28%
G-Communication	12,518	10,032	21,000	11,000	11,000	-	0.00%
H-Communication	9,205	6,610	9,000	7,000	7,000	-	0.00%
P-Communication	12,957	6,369	7,900	8,400	8,400	-	0.00%
Data Processing Services	131	131	-	-	-	-	N/A
H-Data Processing Services	-	-	-	1,240	1,240	-	0.00%
Dues and Memberships	695	845	1,100	1,100	1,100	-	0.00%
G-Maintenance Agreements	1,845	1,180	1,250	2,800	2,800	-	0.00%
H-Maintenance Agreements	-	415	550	500	500	-	0.00%
P-Maintenance Agreements	180	480	800	700	700	-	0.00%
G-Maint and Repair-Building	875	8,908	2,550	3,800	3,800	-	0.00%
H-Maint and Repair-Building	350	-	200	1,000	1,000	-	0.00%
P-Maint and Repair-Building	350	-	200	1,700	1,700	-	0.00%
G-Maint and Repair-Equipment	474	67	650	500	500	-	0.00%
H-Maint and Repair-Equipment	1,721	-	300	1,300	1,300	-	0.00%
P-Maint and Repair-Equipment	536	52	450	750	750	-	0.00%
Maint and Repair-Equipment	-	-	-	3,500	3,500	-	0.00%
Postal Charges	63	42	175	200	200	-	0.00%
Printing, Stationery and Forms	400	2,058	500	1,500	1,500	-	0.00%
Rentals	684	214	125	125	125	-	0.00%
Travel	4,104	4,079	5,750	5,000	5,000	-	0.00%
G-Disposal Fees	919	1,069	3,200	1,200	1,200	-	0.00%
H-Disposal Fees	889	889	900	1,100	1,100	-	0.00%
P-Disposal Fees	1,051	1,150	1,250	1,500	1,500	-	0.00%
G-Other Contracted Services	669	949	850	2,375	2,375	-	0.00%
H-Other Contracted Services	459	519	700	600	600	-	0.00%
P-Other Contracted Services	1,420	1,426	1,000	900	900	-	0.00%
Custodial Supplies	2,127	2,848	2,400	2,200	2,200	-	0.00%
Data Processing Supplies	1,191	771	400	760	760	-	0.00%
Drugs and Medical Supplies	583	457	650	500	500	-	0.00%
G-Electricity	35,349	31,599	35,500	38,595	38,595	-	0.00%
H-Electricity	11,344	13,458	14,000	12,250	12,250	-	0.00%
P-Electricity	9,934	8,641	9,200	9,750	9,750	-	0.00%
Equipment and Machinery Parts	215	129	150	533	533	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Fertilizer, Lime and Seed	110	223	250
Food Preparation Supplies	353	391	550	382	382	-	0.00%
Food Supplies	3,899	2,623	2,250	2,033	2,033	-	0.00%
General Construction Materials	1,869	1,787	1,600	2,000	2,000	-	0.00%
Instructional Supplies and Materials	125	1,041	2,050	2,285	2,285	-	0.00%
G-Natural Gas	6,770	4,174	3,600	8,500	8,500	-	0.00%
P-Natural Gas	1,099	1,032	1,250	1,500	1,500	-	0.00%
Office Supplies	2,188	1,562	2,450	2,000	2,000	-	0.00%
Periodicals	60	200	200	200	200	-	0.00%
Propane Gas	395	91	100	250	250	-	0.00%
Small Tools	-	79	200	250	250	-	0.00%
G-Water and Sewer	2,048	2,177	1,875	2,000	2,000	-	0.00%
H-Water and Sewer	697	804	700	2,000	2,000	-	0.00%
P-Water and Sewer	1,363	1,938	1,450	1,650	1,650	-	0.00%
Chemicals	162	184	100	200	200	-	0.00%
Other Supplies and Materials	392	1,014	650	957	957	-	0.00%
Liability Insurance	595	666	700	700	700	-	0.00%
In-service/Staff Development	600	195	200	600	600	-	0.00%
Other Charges	169	57	100	1,000	1,000	-	0.00%
Communication Equipment	335	96	100	200	200	-	0.00%
Data Processing Equipment	-	348	300	775	775	-	0.00%
Food Service Equipment	-	1,440	900	201	201	-	0.00%
Furniture and Fixtures	3,694	7,478	2,000	3,247	3,247	-	0.00%
Maintenance Equipment	-	-	-	1,867	1,867	-	0.00%
Other Equipment	-	290	-	25	25	-	0.00%
Other Capital Outlay/Healthy Built Grant	20,000	-	-	-	-	-	N/A
Health Equipment	-	144	150	300	300	-	0.00%
Sub-total	\$ 285,017	\$ 265,610	\$ 283,796	\$ 309,162	\$ 317,330	\$ 8,168	2.64%
Health Department (DGA)							
Other Salaries and Wages	\$ 934,787	\$ 852,658	\$ 961,438	\$ 1,120,238	\$ 1,197,384	\$ 77,146	6.89%
Longevity	19,350	19,725	19,650	22,500	23,175	675	3.00%
Social Security	55,178	50,243	56,897	66,061	71,106	5,045	7.64%
Retirement	95,894	85,061	110,667	118,100	126,014	7,914	6.70%
Group Life Insurance	1,517	1,236	1,557	1,742	1,855	113	6.49%
Health Insurance	194,909	194,293	238,096	287,996	277,539	(10,457)	-3.63%
Dental Insurance	7,462	7,309	7,165	9,757	7,994	(1,763)	-18.07%
Employer Medicare	12,904	11,750	13,307	15,450	16,630	1,180	7.64%
Evaluation and Testing	-	-	150	500	500	-	0.00%
Printing, Stationery and Forms	7,487	-	-	-	-	-	N/A
Rentals	200	-	-	-	-	-	N/A
Travel	5,980	5,904	7,600	20,000	20,000	-	0.00%
Data Processing Supplies	104	-	-	-	-	-	N/A
Diesel Fuel	250	-	-	-	-	-	N/A
General Construction Materials	2,143	-	-	-	-	-	N/A
Propane Gas	180	-	-	-	-	-	N/A
Liability Insurance	444	427	450	600	600	-	0.00%

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures	2022-2023	2023-2024	Dollar	%
	2020-2021	2021-2022	2022-2023				
Sub-total	\$ 1,338,787	\$ 1,228,606	\$ 1,416,976	\$ 1,662,944	\$ 1,742,797	\$ 79,853	4.80%
Ambulance (Emergency Medical) Service							
Ambulance Service Director	\$ 114,169	\$ 118,042	\$ 129,808	\$ 122,886	\$ 132,857	\$ 9,971	8.11%
Assistant(s)-Command Staff	603,069	583,162	569,632	654,793	739,888	85,095	13.00%
Captain(s)	257,978	-	-	-	-	-	N/A
Captain(s)-ALS	-	180,687	263,277	263,145	295,676	32,531	12.36%
Captain(s)-BLS	-	35,690	41,270	44,814	49,872	5,058	11.29%
Lieutenant(s)-ALS	119,468	87,189	142,189	139,481	158,595	19,114	13.70%
Mechanics	91,860	89,473	92,822	100,662	111,228	10,566	10.50%
Clerical Personnel	245,881	256,654	320,069	315,294	359,959	44,665	14.17%
Attendants/Paramedic(s)-ALS	1,744,899	1,807,423	1,967,564	1,927,577	2,126,742	199,165	10.33%
Attendants/AEMT(s)-ALS	828,549	927,809	1,018,824	1,027,750	1,163,134	135,384	13.17%
Attendants/AEMT(s)-BLS	377,154	320,725	304,865	402,157	441,649	39,492	9.82%
Part-time Personnel	390	-	-	-	-	-	N/A
Part-time Personnel/Paramedic(s)-ALS	19,609	53,547	68,726	132,184	140,115	7,931	6.00%
Part-time Personnel/AEMT(s)-ALS	29,174	23,090	137,131	36,400	38,584	2,184	6.00%
Overtime	2,070,072	2,258,217	2,300,668	2,216,244	2,461,449	245,205	11.06%
Overtime/ALS	-	-	209,811	-	-	-	N/A
Overtime/BLS	-	-	6,000	-	-	-	N/A
Other Wages/Holiday Pay	24,400	10,329	32,141	34,493	43,055	8,562	24.82%
Longevity	87,375	80,475	81,300	90,825	90,075	(750)	-0.83%
Bonus Payments	44,075	-	-	-	-	-	N/A
Social Security	387,274	399,432	454,026	441,581	492,494	50,913	11.53%
Retirement	717,559	751,663	843,771	824,873	919,443	94,570	11.46%
Group Life Insurance	9,710	9,383	10,674	12,390	13,796	1,406	11.35%
Health Insurance	1,171,332	1,239,651	1,360,567	1,446,945	1,535,733	88,788	6.14%
Dental Insurance	41,922	42,143	42,504	45,176	47,404	2,228	4.93%
Employer Medicare	90,572	93,416	106,184	103,273	115,180	11,907	11.53%
Advertising	342	1,237	1,700	1,500	1,500	-	0.00%
Communication	34,417	38,308	32,000	35,000	52,656	17,656	50.45%
Communication-EMS7	579	577	650	600	600	-	0.00%
Communication-EMS8	512	515	600	550	550	-	0.00%
Contract w/Govt Agency-EMS Supplemental Pmt	169,438	43,105	362,828	182,000	275,000	93,000	51.10%
Data Processing Services	34,705	38,370	36,200	36,885	36,510	(375)	-1.02%
Data Processing Services-EMS6	1,351	1,802	1,400	2,000	2,000	-	0.00%
Data Processing Services-EMS7	690	704	900	710	710	-	0.00%
Data Processing Services-EMS9	1,296	1,295	1,500	1,400	1,400	-	0.00%
Debt Collection Services	274,479	273,328	287,000	275,000	303,000	28,000	10.18%
Dues and Memberships	814	1,258	1,600	1,700	1,700	-	0.00%
Evaluation and Testing	5,647	6,879	5,700	5,000	7,000	2,000	40.00%
Licenses	6,180	6,750	8,500	14,600	15,000	400	2.74%
Maintenance Agreements	7,801	7,426	6,800	7,000	7,000	-	0.00%
Maintenance Agreements-EMS6	380	393	380	380	500	120	31.58%
Maint and Repair-Building	-	117	150	500	500	-	0.00%
Maint and Repair-Equipment	8,339	10,557	17,500	15,000	35,000	20,000	133.33%
Maint and Repair-Equipment-EMS6	-	1,085	-	-	-	-	N/A
Maint and Repair-Office Equipment	-	-	-	500	500	-	0.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Maint and Repair-Vehicles	18,928	7,826	5,400
Pest Control-EMS6	109	100	110	110	110	-	0.00%
Postal Charges	1,114	719	950	1,500	1,500	-	0.00%
Printing, Stationery and Forms	1,104	1,246	1,350	1,500	1,500	-	0.00%
Rentals	10,598	11,603	11,200	12,000	12,000	-	0.00%
Towing Services	450	300	1,100	1,000	1,750	750	75.00%
Travel	5,870	5,095	10,000	10,000	10,000	-	0.00%
Tuition	-	8,020	-	-	10,000	10,000	N/A
Disposal Fees	1,361	1,192	1,750	1,500	2,000	500	33.33%
Disposal Fees-EMS8	288	288	325	300	300	-	0.00%
Disposal Fees-EMS9	288	288	325	300	300	-	0.00%
Maint and Repair-Records	76	-	896	-	1,000	1,000	N/A
Other Contracted Services	-	-	-	1,000	1,000	-	0.00%
Other Contracted Services-EMS6	1,360	1,360	1,100	1,525	1,525	-	0.00%
Other Contracted Services-EMS8	1,842	1,932	2,000	2,000	2,000	-	0.00%
Custodial Supplies	10,602	11,228	11,800	13,000	13,000	-	0.00%
Data Processing Supplies	3,041	2,952	2,250	4,000	4,000	-	0.00%
Diesel Fuel	139,127	199,467	225,000	180,000	300,000	120,000	66.67%
Drugs and Medical Supplies	425,726	396,436	416,408	480,000	672,480	192,480	40.10%
Equipment and Machinery Parts	7,761	3,291	3,250	6,000	6,000	-	0.00%
Food Preparation Supplies	158	59	150	500	500	-	0.00%
Food Supplies	501	48	250	1,500	1,500	-	0.00%
Garage Supplies	-	70	-	-	-	-	N/A
Gasoline	31,095	57,083	60,000	60,000	60,000	-	0.00%
General Construction Materials	2,226	1,043	700	2,600	2,600	-	0.00%
Instructional Supplies and Materials	7,919	56	3,800	3,000	7,500	4,500	150.00%
Lubricants	14,396	11,759	10,000	10,000	10,000	-	0.00%
Office Supplies	2,900	2,758	2,100	3,000	3,000	-	0.00%
Propane	263	92	100	1,000	1,000	-	0.00%
Small Tools	4,251	2,804	4,000	5,000	5,000	-	0.00%
Textbooks	-	1,598	971	2,500	2,500	-	0.00%
Tires and Tubes	19,398	21,465	19,800	19,800	25,000	5,200	26.26%
Uniforms	65,451	57,547	76,000	98,000	100,000	2,000	2.04%
Vehicle Parts	54,171	58,711	60,000	60,000	78,000	18,000	30.00%
Chemicals	195	-	50	250	250	-	0.00%
Software	-	160	605	-	2,000	2,000	N/A
Other Supplies and Materials	6,053	2,498	4,000	2,500	5,500	3,000	120.00%
Liability Insurance	33,270	27,426	34,426	34,426	45,000	10,574	30.72%
Refunds	5,314	22,435	28,000	12,000	30,000	18,000	150.00%
In-service/Staff Development	6,879	9,246	20,000	25,000	25,000	-	0.00%
Other Charges	-	215	-	500	500	-	0.00%
Communication Equipment	8,640	7,207	2,000	9,500	9,500	-	0.00%
Data Processing Equipment	13,150	6,501	7,500	15,000	20,000	5,000	33.33%
Food Service Equipment	731	529	450	2,500	2,500	-	0.00%
Furniture and Fixtures	5,279	5,834	5,000	5,000	10,000	5,000	100.00%
Maintenance Equipment	-	-	-	-	50,000	50,000	N/A
Office Equipment	-	-	-	1,000	1,000	-	0.00%
Traffic Control Equipment	-	-	-	1,000	-	(1,000)	-100.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Health Equipment	3,258	3,017	3,000
Other Equipment	4,531	5,440	914	10,000	10,000	-	0.00%
Sub-total	\$ 10,543,136	\$ 10,760,850	\$ 12,308,258	\$ 12,089,579	\$ 13,791,369	\$ 1,701,790	14.08%
Appropriations to State							
Health Department	\$ 56,480	\$ 56,480	\$ 56,480	\$ 56,480	\$ 56,480	\$ -	0.00%
Vocational/TN Rehabilitation Training Center	158,745	158,745	119,059	119,059	119,059	0	0.00%
Sub-total	\$ 215,225	\$ 215,225	\$ 175,539	\$ 175,539	\$ 175,539	\$ 0	0.00%
General Welfare Assistance							
Pauper Burials	\$ 11,000	\$ 13,950	\$ 12,000	\$ 16,000	\$ 16,000	\$ -	0.00%
Sub-total	\$ 11,000	\$ 13,950	\$ 12,000	\$ 16,000	\$ 16,000	\$ -	0.00%
Senior Citizens Assistance							
Gallatin Senior Citizens Center	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	N/A
Hendersonville Senior Citizens Center	16,000	16,000	16,000	-	-	-	N/A
Portland Senior Citizens Center	9,000	9,000	10,000	-	-	-	N/A
Westmoreland Senior Citizens Center	5,500	5,500	-	-	-	-	N/A
White House Senior Citizens Center	2,000	3,250	2,500	-	-	-	N/A
Elderly Tax Relief	247,673	207,740	250,000	250,000	250,000	-	0.00%
Sub-total	\$ 294,173	\$ 255,490	\$ 292,500	\$ 250,000	\$ 250,000	\$ -	0.00%
Libraries-System Wide							
Executive Director	\$ -	\$ -	\$ 48,452	\$ 55,613	\$ -	\$ (55,613)	-100.00%
Bookkeeper	-	-	27,403	28,230	-	(28,230)	-100.00%
Outreach Coordinator	-	-	13,896	28,230	-	(28,230)	-100.00%
Other Salaries and Wages	-	-	-	600	-	(600)	-100.00%
Longevity Pay	-	-	1,875	1,875	-	(1,875)	-100.00%
Social Security	-	-	5,330	6,367	-	(6,367)	-100.00%
State Retirement	-	-	8,535	12,853	-	(12,853)	-100.00%
Life Insurance	-	-	91	192	-	(192)	-100.00%
Medical Insurance	-	-	21,193	44,385	-	(44,385)	-100.00%
Dental Insurance	-	-	665	1,401	-	(1,401)	-100.00%
Employer Medicare	-	-	1,247	1,489	-	(1,489)	-100.00%
Advertising	-	-	-	300	-	(300)	-100.00%
Dues and Memberships	-	-	682	470	-	(470)	-100.00%
Evaluation and Testing	-	-	29	145	-	(145)	-100.00%
Maintenance Agreement	-	-	-	570	-	(570)	-100.00%
Maintenance & Repair-Equipment	-	-	-	1,200	-	(1,200)	-100.00%
Maintenance & Repair-Vehicles	-	-	326	500	-	(500)	-100.00%
Postal Charges	-	-	-	700	-	(700)	-100.00%
Printing, Stationery and Forms	-	-	-	2,000	-	(2,000)	-100.00%
Travel	-	67	1,449	4,475	-	(4,475)	-100.00%
Other Contracted Services	-	-	-	745	-	(745)	-100.00%
Custodial Supplies	-	-	-	1,000	-	(1,000)	-100.00%
Drugs and Medical Supplies	-	-	-	250	-	(250)	-100.00%
Food Preparation Supplies	-	-	-	1,000	-	(1,000)	-100.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Food Supplies	-	-	368	500	-	(500)	-100.00%
Gasoline	-	-	-	400	-	(400)	-100.00%
General Construction Materials	-	-	-	650	-	(650)	-100.00%
Instructional Supplies and Materials	-	-	-	1,500	-	(1,500)	-100.00%
Office Supplies	-	-	-	3,500	-	(3,500)	-100.00%
Vehicle Parts (DMV registered)	-	-	-	500	-	(500)	-100.00%
Other Supplies & Materials	-	-	-	981	-	(981)	-100.00%
In Service/Staff Development	-	-	399	2,775	-	(2,775)	-100.00%
Furniture & Fixtures	-	-	-	1,506	-	(1,506)	-100.00%
Other Equipment	-	-	-	619	-	(619)	-100.00%
Sub-total	\$ -	\$ 67	\$ 131,939	\$ 207,521	\$ -	\$ (207,521)	-100.00%
Libraries							
Gallatin Library							
Supervisor/Director	\$ 51,475	\$ 69,418	\$ 47,664	\$ 41,606	\$ 51,270	\$ 9,664	23.23%
Librarians	317,279	266,673	206,158	250,324	228,618	(21,706)	-8.67%
Part-time Personnel	-	46,626	86,549	75,678	96,003	20,325	26.86%
Longevity	7,575	5,625	3,825	5,325	4,650	(675)	-12.68%
Bonus Payments	3,888	-	-	-	-	-	N/A
Social Security	21,884	22,133	20,005	21,727	22,191	464	2.14%
State Retirement	35,603	37,186	29,063	33,530	32,096	(1,434)	-4.28%
Group Life Insurance	557	573	439	499	475	(24)	-4.80%
Health Insurance	88,762	97,773	81,044	84,691	85,212	521	0.61%
Dental Insurance	3,036	3,145	2,345	2,463	2,439	(24)	-0.98%
Employer Medicare	5,118	5,176	4,679	5,081	5,190	109	2.14%
Advertising	-	200	200	200	208	8	4.00%
Communication	1,534	-	-	-	1,768	1,768	N/A
Data Processing Services	8,169	-	-	-	6,178	6,178	N/A
Dues and Memberships	539	529	450	540	733	193	35.74%
Evaluation and Testing	-	29	58	-	61	61	N/A
Janitorial Services	15,000	15,000	20,800	18,000	17,472	(528)	-2.93%
Licenses	205	205	246	210	270	60	28.57%
Maintenance Agreements	8,018	10,071	9,950	7,000	10,400	3,400	48.57%
Maint and Repair-Building	465	-	-	1,500	1,040	(460)	-30.67%
Maint and Repair-Equipment	714	219	250	500	527	27	5.40%
Maint and Repair-Vehicles	-	-	1,000	500	520	20	4.00%
Postal Charges	-	-	189	150	146	(4)	-2.67%
Printing, Stationery and Forms	2,424	2,740	2,850	2,500	2,850	350	14.00%
Travel	27	798	150	-	1,040	1,040	N/A
Disposal Fees	703	768	768	700	998	298	42.57%
Permits	55	55	55	55	57	2	3.64%
Other Contracted Services	9,450	4,599	6,200	7,500	7,800	300	4.00%
Custodial Supplies	996	77	350	700	728	28	4.00%
Data Processing Supplies	248	8	320	-	-	-	N/A
Drugs and Medical Supplies	50	10	50	100	104	4	4.00%
Electricity	23,264	26,111	31,000	25,000	31,200	6,200	24.80%
Food Preparation Supplies	104	258	450	200	520	320	160.00%
Food Supplies	160	1,129	950	1,000	1,040	40	4.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Gasoline	21	63	350
General Construction Materials	858	186	650	500	624	124	24.80%
Instructional Supplies and Materials	3,073	4,435	2,800	2,000	2,704	704	35.20%
Library Books/Media	31,729	34,021	37,500	37,000	38,480	1,480	4.00%
Office Supplies	5,790	6,276	4,650	5,000	5,557	557	11.14%
Periodicals	82	1,979	2,000	1,500	2,045	545	36.33%
Small Tools	-	-	100	100	104	4	4.00%
Vehicle Parts	-	-	300	500	520	20	4.00%
Water and Sewer	1,626	2,406	2,700	2,320	3,640	1,320	56.90%
Chemicals	-	-	-	-	52	52	N/A
Other Supplies and Materials	2,247	452	600	500	1,040	540	108.00%
In-service/Staff Development	107	-	100	500	94	(406)	-81.20%
Communication Equipment	2,934	-	-	-	-	-	N/A
Food Service Equipment	-	-	-	-	104	104	N/A
Furniture and Fixtures	506	390	1,650	3,000	3,120	120	4.00%
Other Equipment	7,903	103	400	200	208	8	4.00%
Data Processing Equipment	1,025	-	-	-	4,103	4,103	N/A
Sub-total	\$ 665,202	\$ 667,445	\$ 611,856	\$ 640,683	\$ 676,719	\$ 36,036	5.62%
Hendersonville Library							
Supervisor/Director	\$ 49,692	\$ 50,724	\$ 54,305	\$ 46,600	\$ 57,241	\$ 10,641	22.83%
Librarians	368,199	239,338	214,881	197,319	313,415	116,096	58.84%
Part-time Personnel	-	110,735	108,964	130,862	179,928	49,066	37.49%
Other Salaries and Wages	-	-	-	-	600	600	N/A
Longevity	4,800	2,850	1,950	2,325	3,525	1,200	51.61%
Bonus Payments	3,253	-	-	-	-	-	N/A
Social Security	24,936	23,739	22,829	22,190	32,777	10,587	47.71%
Retirement	34,459	30,410	30,584	27,776	42,208	14,432	51.96%
Group Life Insurance	547	437	413	415	628	213	51.34%
Health Insurance	65,861	61,659	44,676	72,615	97,897	25,282	34.82%
Dental Insurance	2,576	2,095	1,337	1,961	2,942	981	50.06%
Medicare	5,832	5,552	5,339	5,190	7,665	2,475	47.70%
Communication	3,301	-	-	-	3,276	3,276	N/A
Data Processing Services	11,154	3,596	-	-	8,320	8,320	N/A
Dues and Memberships	290	550	350	650	468	(182)	-28.00%
Evaluation and Testing	-	-	29	-	-	-	N/A
Janitorial Services	17,052	14,100	24,975	24,000	32,656	8,656	36.07%
Licenses	-	-	1,050	-	-	-	N/A
Maintenance Agreements	8,324	8,746	10,500	8,300	8,632	332	4.00%
Maint and Repair-Building	478	-	500	2,000	2,080	80	4.00%
Maint and Repair-Equipment	726	524	1,200	1,000	1,040	40	4.00%
Pest Control	-	-	-	100	104	4	4.00%
Postal Charges	584	897	950	600	1,303	703	117.17%
Printing, Stationery and Forms	3,564	2,643	2,600	3,300	3,432	132	4.00%
Rentals	151	409	-	-	-	-	N/A
Travel	-	780	200	-	1,560	1,560	N/A
Disposal Fees	1,199	1,172	1,350	1,400	1,456	56	4.00%
Permits	110	110	110	110	114	4	3.64%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Other Contracted Services	3,267	2,931	2,500	5,000	52	(4,948)	-98.96%
Animal Food and Supplies	-	-	-	50	52	2	4.00%
Custodial Supplies	2,628	2,658	500	1,000	52	(948)	-94.80%
Data Processing Supplies	547	487	400	-	520	520	N/A
Drugs and Medical Supplies	100	100	50	100	104	4	4.00%
Electricity	44,827	47,197	53,000	48,000	53,040	5,040	10.50%
Fertilizer Lime and Seed	665	99	250	500	52	(448)	-89.60%
Food Preparation Supplies	192	79	200	200	597	397	198.50%
Food Supplies	50	296	1,050	1,000	1,144	144	14.40%
General Construction Materials	441	185	250	750	780	30	4.00%
Instructional Supplies and Materials	3,148	7,362	1,300	2,000	5,200	3,200	160.00%
Library Books/Media	64,354	57,214	45,000	60,000	62,400	2,400	4.00%
Office Supplies	6,416	7,738	6,000	5,000	6,160	1,160	23.20%
Periodicals	814	2,291	1,900	2,500	2,600	100	4.00%
Small Tools	-	-	50	100	52	(48)	-48.00%
Water and Sewer	4,530	3,846	5,100	4,500	5,720	1,220	27.11%
Chemicals	13	-	-	50	50	-	0.00%
Software	110	-	-	-	-	-	N/A
Other Supplies and Materials	896	1,288	900	1,500	1,560	60	4.00%
In-service/Staff Development	156	229	250	500	520	20	4.00%
Other Charges	66	-	-	1,000	1,040	40	4.00%
Communication Equipment	6,403	-	-	-	104	104	N/A
Data Processing Equipment	11,440	-	-	-	756	756	N/A
Food Service Equipment	99	-	-	100	52	(48)	-48.00%
Furniture and Fixtures	10,196	3,241	3,000	5,000	5,200	200	4.00%
Maintenance Equipment	349	-	-	-	-	-	N/A
Office Equipment	60	89	50	100	104	4	4.00%
Other Equipment	2,345	2,753	450	800	832	32	4.00%
Sub-total	\$ 771,198	\$ 701,149	\$ 651,291	\$ 688,462	\$ 952,010	\$ 263,548	38.28%

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures			Dollar	%
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024		
Portland Library							
Supervisor/Director	\$ 44,828	\$ 46,583	\$ 54,186	\$ 48,447	\$ 51,270	\$ 2,823	5.83%
Librarians	177,445	140,980	111,924	103,191	116,915	13,724	13.30%
Custodial Personnel	8,843	5,668	7,129	9,504	9,884	380	4.00%
Part-time Personnel	-	57,706	74,064	69,532	109,324	39,792	57.23%
Longevity	5,625	5,925	5,400	5,400	4,350	(1,050)	-19.44%
Bonus Payments	2,456	-	-	-	-	-	N/A
Social Security	13,145	14,049	14,955	13,979	17,360	3,381	24.19%
Retirement	19,429	20,735	20,150	17,714	19,462	1,748	9.87%
Group Life Insurance	299	304	266	259	286	27	10.54%
Health Insurance	50,353	56,835	43,446	40,306	44,503	4,197	10.41%
Dental Insurance	1,483	1,443	1,159	980	1,138	158	16.09%
Employer Medicare	3,233	3,453	3,498	3,269	4,060	791	24.19%
Advertising	313	140	500	150	406	256	170.67%
Communication	1,365	-	-	-	1,431	1,431	N/A
Data Processing Services	6,300	2,075	-	-	6,400	6,400	N/A
Dues and Memberships	479	485	500	485	504	19	3.92%
Licenses	404	-	391	410	426	16	3.90%
Maintenance Agreements	3,391	3,815	4,500	4,100	4,472	372	9.07%
Maint and Repair-Building	999	1,469	771	1,250	1,872	622	49.76%
Maint and Repair-Equipment	2,444	1,519	3,800	1,500	1,872	372	24.80%
Pest Control	1,314	1,324	1,500	1,340	1,560	220	16.42%
Postal Charges	273	237	350	400	416	16	4.00%
Printing, Stationery and Forms	830	1,722	600	1,300	1,040	(260)	-20.00%
Travel	118	296	500	-	624	624	N/A
Maint and Repair-Records	75	-	140	-	146	146	N/A
Other Contracted Services	2,619	2,434	1,900	2,500	2,600	100	4.00%
Custodial Supplies	2,009	1,734	2,100	2,000	2,392	392	19.60%
Data Processing Supplies	490	496	250	-	1,040	1,040	N/A
Drugs and Medical Supplies	1,011	26	60	100	104	4	4.00%
Electricity	13,686	15,406	17,000	18,300	21,438	3,138	17.15%
Food Preparation Supplies	128	269	150	200	208	8	4.00%
Food Supplies	639	332	450	500	520	20	4.00%
General Construction Materials	498	1,339	600	500	520	20	4.00%
Instructional Supplies and Materials	-	52	250	1,000	520	(480)	-48.00%
Library Books/Media	42,523	38,863	36,000	33,500	36,920	3,420	10.21%
Natural Gas	2,808	3,333	3,200	4,000	4,160	160	4.00%
Office Supplies	8,957	2,512	2,850	3,500	3,900	400	11.43%
Periodicals	1,679	1,382	1,550	1,750	1,820	70	4.00%
Small Tools	683	-	-	100	104	4	4.00%
Water and Sewer	153	157	500	400	540	140	35.00%
Software	-	-	-	-	62	62	N/A
Other Supplies and Materials	1,382	986	1,000	1,500	1,560	60	4.00%
In-service/Staff Development	147	299	100	200	520	320	160.00%
Other Charges	-	-	-	150	156	6	4.00%
Communication Equipment	-	17	-	60	62	2	3.33%
Data Processing Equipment	759	-	-	-	1,742	1,742	N/A
Furniture and Fixtures	2,729	1,348	700	1,000	1,040	40	4.00%

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures	2022-2023	2023-2024	Dollar	%
	2020-2021	2021-2022	2022-2023				
Other Equipment	1,262	7,005	600	1,300	1,352	52	4.00%
Sub-total	\$ 429,607	\$ 444,753	\$ 418,989	\$ 396,075	\$ 483,001	\$ 86,926	21.95%
Westmoreland Library							
Supervisor/Director	\$ 36,949	\$ 38,166	\$ 48,886	\$ 41,600	\$ 51,270	\$ 9,670	23.24%
Librarians	50,540	34,034	85,469	72,610	120,551	47,941	66.02%
Part-time Personnel	-	10,941	10,629	21,380	13,225	(8,155)	-38.14%
Part-time Personnel/ALA Grant	1,370	-	-	-	-	-	N/A
Longevity	1,650	450	1,650	1,650	2,250	600	36.36%
Bonus Payments	1,006	-	-	-	-	-	N/A
Social Security	4,881	4,844	8,302	7,847	10,474	2,627	33.49%
Social Security/ALA Grant	72	-	-	-	-	-	N/A
Retirement	8,637	8,177	15,341	13,069	19,635	6,566	50.24%
Group Life Insurance	134	121	218	195	292	97	49.84%
Health Insurance	35,019	27,066	48,324	40,629	69,385	28,756	70.78%
Dental Insurance	1,144	832	1,216	980	1,879	899	91.68%
Employer Medicare	1,141	1,133	1,942	1,835	2,450	615	33.51%
Employer Medicare/ALA Grant	17	-	-	-	-	-	N/A
Communication	2,086	-	-	-	2,288	2,288	N/A
Data Processing Services	3,408	-	-	-	2,996	2,996	N/A
Dues and Memberships	124	174	225	200	754	554	277.00%
Janitorial Services	4,765	4,230	7,250	6,000	580	(5,420)	-90.33%
Licenses	135	163	337	136	416	280	205.88%
Maintenance Agreements	837	828	1,200	850	1,352	502	59.06%
Maint and Repair-Building	-	-	-	600	21	(579)	-96.50%
Maint and Repair-Equipment	-	-	-	-	52	52	N/A
Postal Charges	30	61	60	75	135	60	80.00%
Printing Stationary and Forms	311	25	300	350	364	14	4.00%
Printing Stationary and Forms/ALA Grant	223	-	-	-	-	-	N/A
Travel	-	325	699	-	520	520	N/A
Disposal Fees	-	146	270	200	280	80	40.00%
Other Contracted Services	1,925	1,580	1,800	1,690	1,754	64	3.79%
Custodial Supplies	428	306	175	200	520	320	160.00%
Data Processing Supplies	22	-	150	-	208	208	N/A
Drugs and Medical Supplies	131	5	-	50	52	2	4.00%
Electricity	6,665	7,130	8,200	7,800	8,528	728	9.33%
Fertilizer Lime and Seed	42	24	-	200	31	(169)	-84.50%
Food Preparation Supplies	-	-	150	200	52	(148)	-74.00%
Food Supplies	-	-	550	500	416	(84)	-16.80%
General Construction Materials	34	10	200	100	208	108	108.00%
Instructional Supplies and Materials	462	84	950	500	1,040	540	108.00%
Library Books/Media	7,629	6,429	9,000	6,700	6,968	268	4.00%
Office Supplies	1,022	754	1,400	1,000	936	(64)	-6.40%
Periodicals	(8)	-	-	50	73	23	46.00%
Small Tools	58	-	-	100	-	(100)	-100.00%
Uniforms	-	59	-	-	-	-	N/A
Water and Sewer	1,704	1,243	1,400	1,800	1,456	(344)	-19.11%
Other Supplies and Materials	858	6	350	200	364	164	82.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Inservice/Staff Development	226	-	20
Other Charges	-	-	-	-	68	68	N/A
Data Processing Equipment	1,419	-	-	-	594	594	N/A
Data Processing Equipment/ALA Grant	940	-	-	-	-	-	N/A
Furniture and Fixtures	741	7,201	800	600	1,040	440	73.33%
Furniture and Fixtures/ALA Grant	276	-	-	-	-	-	N/A
Office Equipment	-	-	59	-	-	-	N/A
Other Equipment	224	-	430	300	416	116	38.67%
Sub-total	\$ 179,277	\$ 156,547	\$ 257,951	\$ 232,296	\$ 326,018	\$ 93,722	40.35%
Millersville Library							
Supervisor/Director	\$ 38,093	\$ 39,561	\$ 45,458	\$ 41,600	\$ 51,270	\$ 9,670	23.24%
Librarians	113,086	57,998	62,643	62,974	66,861	3,887	6.17%
Part-time Personnel	-	40,664	53,238	66,317	73,527	7,210	10.87%
Longevity	1,125	675	600	975	975	-	0.00%
Bonus Payments	1,479	-	-	-	-	-	N/A
Social Security	9,395	8,040	9,718	10,122	11,538	1,416	13.99%
Retirement	10,346	9,959	12,261	11,906	13,435	1,529	12.84%
Group Life Insurance	161	155	172	178	200	22	12.31%
Health Insurance	7,497	23,451	19,514	32,309	24,556	(7,753)	-24.00%
Dental Insurance	720	767	592	980	742	(238)	-24.31%
Employer Medicare	2,197	1,880	2,273	2,367	2,698	331	13.97%
Communication	2,555	-	-	-	2,446	2,446	N/A
Data Processing Services	11,690	1,931	-	-	5,533	5,533	N/A
Data Processing Services/TOP	1,026	2,599	-	-	-	-	N/A
Dues and Memberships	646	564	300	205	878	673	328.29%
Evaluation and Testing	-	-	-	-	60	60	N/A
Janitorial Services	7,500	8,189	7,600	8,034	8,356	322	4.01%
Licenses	528	141	536	528	270	(258)	-48.86%
Maintenance Agreements	2,678	2,573	3,000	3,180	3,502	322	10.13%
Maint and Repair-Building	308	-	-	615	640	25	4.07%
Maint and Repair-Equipment	162	820	350	550	572	22	4.00%
Postal Charges	-	-	189	50	197	147	294.00%
Printing, Stationery and Forms	1,381	68	400	550	572	22	4.00%
Travel	-	71	300	-	520	520	N/A
Disposal Fees	158	37	250	211	468	257	121.80%
Other Contracted Services	3,866	4,204	4,800	10,000	10,238	238	2.38%
Other Contracted Services/TOP	350	-	-	-	-	-	N/A
Animal Food and Supplies	-	26	50	100	-	(100)	-100.00%
Custodial Supplies	892	583	900	700	728	28	4.00%
Data Processing Supplies	1,187	12	1,650	-	520	520	N/A
Drugs and Medical Supplies	38	20	75	50	52	2	4.00%
Electricity	7,733	8,246	8,000	8,760	9,880	1,120	12.79%
Fertilizer Lime and Seed	295	-	100	800	832	32	4.00%
Food Preparation Supplies	135	45	350	200	208	8	4.00%
Food Supplies	280	220	650	500	520	20	4.00%
General Construction Materials	1,789	143	650	1,500	1,040	(460)	-30.67%
Instructional Supplies and Materials	1,844	1,310	1,250	1,000	1,456	456	45.60%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Library Books/Media	21,855	18,846	19,300
Natural Gas	1,491	1,848	2,100	1,572	2,080	508	32.32%
Office Supplies	2,992	902	2,000	2,000	2,022	22	1.10%
Periodicals	1,824	683	900	2,000	2,080	80	4.00%
Small Tools	120	-	-	100	104	4	4.00%
Water and Sewer	2,623	457	1,200	3,500	1,936	(1,564)	-44.69%
Other Supplies and Materials	1,724	1,069	250	500	520	20	4.00%
In-service/Staff Development	170	-	100	100	208	108	108.00%
Other Charges	-	-	-	500	520	20	4.00%
Communication Equipment	876	-	-	-	-	-	N/A
Data Processing Equipment	1,427	-	-	-	1,082	1,082	N/A
Food Service Equipment	-	-	590	-	-	-	N/A
Furniture and Fixtures	1,814	933	2,100	2,000	2,080	80	4.00%
Maintenance Equipment	-	-	300	-	-	-	N/A
Office Equipment	120	-	-	100	104	4	4.00%
Other Equipment	1,046	-	-	100	104	4	4.00%
Sub-total	\$ 269,221	\$ 239,690	\$ 266,709	\$ 297,234	\$ 326,330	\$ 29,096	9.79%
Other Social, Cultural and Recreational							
Other Charges/Civil War Signs	\$ -	\$ -	\$ -	\$ 121,485	\$ -	\$ (121,485)	-100.00%
Sub-total	\$ -	\$ -	\$ -	\$ 121,485	\$ -	\$ (121,485)	-100.00%
Agriculture Extension Agency							
Admin-Extension Agents	\$ 233,609	\$ 248,305	\$ -	\$ 263,561	\$ 344,575	\$ 81,014	30.74%
Assistants 4-H Program	48,688	31,992	31,049	49,662	34,147	(15,515)	-31.24%
Longevity	4,417	4,830	4,229	6,771	4,747	(2,024)	-29.89%
Bonus Payments	487	-	-	-	-	-	N/A
Other Salaries and Wages	-	-	248,095	-	-	-	N/A
Social Security	15,247	16,161	16,979	18,446	22,863	4,417	23.95%
Retirement	44,666	42,368	31,964	48,956	55,566	6,610	13.50%
Group Life Insurance	87	53	53	432	59	(373)	-86.34%
Health Insurance	74,973	65,809	37,561	103,509	81,451	(22,058)	-21.31%
Dental Insurance	886	365	239	899	660	(239)	-26.59%
Employer Medicare	3,782	3,828	3,971	4,314	5,347	1,033	23.95%
Unemployment Compensation	105	158	432	100	189	89	89.24%
Other Fringe Benefits	383	308	565	400	730	330	82.60%
Communication	1,325	1,981	2,800	2,200	2,500	300	13.64%
Data Processing Services	1,055	1,158	1,250	1,300	1,300	-	0.00%
Dues and Memberships	205	485	600	550	750	200	36.36%
Maintenance Agreements	1,170	1,015	1,200	1,300	1,500	200	15.38%
Maint and Repair-Buildings	-	-	100	100	-	(100)	-100.00%
Maint and Repair-Equipment	45	179	-	100	-	(100)	-100.00%
Travel	4,171	7,615	4,200	6,200	6,200	-	0.00%
Permits	-	130	-	100	-	(100)	-100.00%
Data Processing Supplies	-	-	1,400	500	1,400	900	180.00%
Food Supplies	-	-	-	200	-	(200)	-100.00%
Office Supplies	1,409	2,850	4,000	1,500	5,000	3,500	233.33%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Data Processing Equipment	2,277	-	-	2,800	-	(2,800)	-100.00%
Sub-total	\$ 438,987	\$ 429,590	\$ 390,687	\$ 513,900	\$ 568,985	\$ 55,085	10.72%
Soil Conservation							
Secretary(s)	\$ 32,840	\$ 34,330	\$ 43,117	\$ 43,117	\$ 45,704	\$ 2,587	6.00%
Longevity	2,100	2,100	2,100	2,100	2,100	-	0.00%
Bonus Payments	328	-	-	-	-	-	N/A
Social Security	1,917	1,969	2,534	2,534	2,692	158	6.24%
Retirement	3,880	4,007	5,101	5,101	5,392	291	5.70%
Group Life Insurance	57	59	73	74	77	3	4.05%
Health Insurance	14,119	15,108	16,316	16,316	16,479	163	1.00%
Dental Insurance	503	503	503	502	503	1	0.20%
Employer Medicare	448	460	593	593	630	37	6.24%
Data Processing Services	18	19	-	-	-	-	N/A
Dues and Memberships	1,100	1,100	1,100	1,100	1,100	-	0.00%
Postal Charges	275	-	-	-	-	-	N/A
Travel	-	-	-	1,750	1,750	-	0.00%
Custodial Supplies	115	-	-	-	-	-	N/A
Data Processing Supplies	-	65	-	-	-	-	N/A
Drugs and Medical Supplies	80	-	-	50	50	-	0.00%
Office Supplies	1,137	670	-	500	500	-	0.00%
In-service/Staff Development	-	-	-	600	600	-	0.00%
Sub-total	\$ 58,917	\$ 60,390	\$ 71,435	\$ 74,337	\$ 77,577	\$ 3,240	4.36%
Tourism, Economic and Community Dev							
Sumner County Tourism	\$ 586,058	\$ 689,744	\$ 717,334	\$ 717,334	\$ 738,854	\$ 21,520	3.00%
SR386 Improvements Local Match	-	-	7,500,000	7,500,000	-	(7,500,000)	-100.00%
SR386 Improvements Local Match (non hospital)	-	-	2,500,000	2,500,000	-	(2,500,000)	-100.00%
Sumner County Tourism/Hospital Proceeds	-	-	27,500	27,500	-	(27,500)	-100.00%
Sub-total	\$ 586,058	\$ 689,744	\$ 10,744,834	\$ 10,744,834	\$ 738,854	\$ (10,005,980)	-93.12%
Industrial Development							
Forward Sumner	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
Sub-total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
Veterans Services							
Veterans Service Director	\$ 49,168	\$ 53,812	\$ 46,290	\$ 55,982	\$ 56,000	\$ 18	0.03%
Veterans Service Officer Assistant	32,420	34,814	40,010	44,657	47,165	2,508	5.62%
Part-time Personnel	-	-	6,721	-	18,720	18,720	N/A
Longevity	300	675	750	750	675	(75)	-10.00%
Overtime	-	-	4,695	-	-	-	N/A
Bonus Payments	838	-	-	-	-	-	N/A
Social Security	4,809	5,213	5,911	5,642	7,599	1,957	34.69%
Retirement	9,094	9,740	10,349	11,437	11,713	276	2.41%
Group Life Insurance	143	148	157	170	175	5	2.94%
Health Insurance	17,370	18,586	11,709	40,145	-	(40,145)	-100.00%
Dental Insurance	827	660	385	660	-	(660)	-100.00%
Employer Medicare	1,125	1,219	1,382	1,319	1,777	458	34.72%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Communication	1,434	1,238	1,300
Data Processing Services	-	-	1,320	950	2,000	1,050	110.53%
Dues and Memberships	103	74	74	80	80	-	0.00%
Maintenance Agreements	898	898	900	900	960	60	6.67%
Postal Charges	181	111	120	150	180	30	20.00%
Printing, Stationery and Forms	219	275	100	200	200	-	0.00%
Travel	472	1,923	2,100	1,500	5,000	3,500	233.33%
Maint and Repair-Records	240	240	250	300	360	60	20.00%
Data Processing Supplies	300	122	250	200	240	40	20.00%
Food Preparation Supplies	-	36	57	-	40	40	N/A
Food Supplies	234	301	230	250	150	(100)	-40.00%
Office Supplies	417	463	500	800	750	(50)	-6.25%
Uniforms	88	66	100	250	250	-	0.00%
Other Supplies and Materials	-	-	30	-	30	30	N/A
Data Processing Equipment	-	-	1,600	500	500	-	0.00%
Food Service Equipment	150	176	-	-	-	-	N/A
Furniture and Fixtures	355	982	200	500	600	100	20.00%
Sub-total	\$ 121,186	\$ 131,772	\$ 137,490	\$ 168,542	\$ 156,664	\$ (11,878)	-7.05%
Other County Expenses							
Disposal Fees/State Tire Disposal Grant	\$ 164,010	\$ 163,509	\$ 167,000	\$ 190,000	\$ 190,000	\$ -	0.00%
Trustee's Commission	841,948	860,988	1,100,000	971,072	1,336,380	365,308	37.62%
Sub-total	\$ 1,005,958	\$ 1,024,497	\$ 1,267,000	\$ 1,161,072	\$ 1,526,380	\$ 365,308	31.46%
Contributions							
Sumner County Resource Authority	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
Sumner County Airport	-	-	217,723	118,000	-	(118,000)	-100.00%
Portland Airport	22,829	-	1,095	-	-	-	N/A
Sumner County CASA	2,500	5,000	5,000	-	-	-	N/A
Ashley's Place (Child Advocacy Center)	5,000	7,000	7,000	7,000	7,000	-	0.00%
Cumberland Crisis Pregnancy Center	2,500	2,500	8,500	-	-	-	N/A
HomeSafe	3,500	3,500	-	-	-	-	N/A
Mid-Cumberland HRA Dues	17,671	17,671	17,671	17,671	20,591	2,920	16.52%
Regional Transportation Authority	55,597	55,597	55,597	55,597	55,597	-	0.00%
Salvus Center Inc	5,000	5,000	5,000	-	-	-	N/A
TN Small Business Development Center	5,000	7,500	7,500	7,500	10,000	2,500	33.33%
Adult Education Program	40,000	40,000	40,000	40,000	40,000	-	0.00%
Transit Alliance	-	-	-	-	-	-	N/A
Sumner County Museum	10,000	10,000	12,500	12,500	15,000	2,500	20.00%
Mid-Cumberland Meals-on-Wheels	2,500	2,500	5,000	5,000	15,000	10,000	200.00%
Habilitation and Training Services Inc	2,500	-	-	-	-	-	N/A
Sumner Spay and Neuter Alliance	2,500	2,500	5,000	-	-	-	N/A
Community Child Care Services	-	2,500	5,000	-	-	-	N/A
Decisions, Choices, and Options Inc	-	2,500	8,500	-	-	-	N/A
Gallatin Daycare Center	-	2,500	5,000	-	-	-	N/A
Recovery Court	-	2,500	5,000	-	-	-	N/A
UT Extension Sumner County 4H	-	2,500	2,500	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Grace Place Ministry	-	2,500	5,000	-	-	-	N/A
Characters of Character	-	1,000	-	-	-	-	N/A
Sumner County Fire Buffs Association	-	-	500	-	-	-	N/A
Charitable Nonprofits Not Allocated	-	-	2,500	100,000	100,000	-	0.00%
Sub-total	\$ 277,097	\$ 274,768	\$ 521,586	\$ 463,268	\$ 363,188	\$ (100,080)	-21.60%
Employee Benefits							
Retirement/Retirees' Employer Medicare Supp	\$ 4,950	\$ 5,588	\$ 6,765	\$ 6,000	\$ 8,000	\$ 2,000	33.33%
Health Insurance - Retiree's	70,822	79,252	120,000	\$ 85,000	\$ 130,000	45,000	52.94%
Unemployment Compensation	-	-	-	40,000	40,000	-	0.00%
Unemp Comp-General Government	1,513	3,552	1,000	-	-	-	N/A
Unemp Comp-Finance	2,112	1,063	-	-	-	-	N/A
Unemp Comp-Admin of Justice	2,338	-	-	-	-	-	N/A
Unemp Comp-Public Safety	21,840	890	2,400	-	-	-	N/A
Unemp Comp-Public Health and Welfare	82	84	96	-	-	-	N/A
Unemp Comp-Social, Cultural and Recreational	1,578	-	5,225	-	-	-	N/A
Sub-total	\$ 105,234	\$ 90,429	\$ 135,486	\$ 131,000	\$ 178,000	\$ 47,000	35.88%
COVID19 Grant #1-EMS							
Drugs and Medical Supplies	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Furniture and Fixtures	3,684	-	-	-	-	-	N/A
Sub-total	\$ 3,730	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
COVID19 Grant #2-Election							
Part-time Personnel	\$ 61,437	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Election Worker	35,885	-	-	-	-	-	N/A
Data Processing Services	3,069	-	-	-	-	-	N/A
Janitorial Services	800	-	-	-	-	-	N/A
Postal Charges	9,639	-	-	-	-	-	N/A
Printing, Stationery, and Forms	1,422	-	-	-	-	-	N/A
Rentals	248	-	-	-	-	-	N/A
Travel	225	-	-	-	-	-	N/A
Custodial Supplies	2,764	-	-	-	-	-	N/A
Data Processing Supplies	6,446	-	-	-	-	-	N/A
Drugs and Medical Supplies	352	-	-	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Gasoline	16	-	-	-	-	-	N/A
Office Supplies	4,549	-	-	-	-	-	N/A
Other Supplies and Materials	4,972	-	-	-	-	-	N/A
Data Processing Equipment	11,093	-	-	-	-	-	N/A
Other Equipment	85	-	-	-	-	-	N/A
Sub-total	\$ 143,001	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
COVID19 Grant #5-Coronavirus Relief Funds							
Data Processing Services/Magistrates	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Data Process Equipment/Magistrates	10,181	-	-	-	-	-	N/A
Data Process Equipment/Commission	38,414	-	-	-	-	-	N/A
Other Supplies and Materials/EMA	15,438	-	-	-	-	-	N/A
Furniture and Fixtures/EMA	19,758	-	-	-	-	-	N/A
Other Equipment/EMA	1,226,808	-	-	-	-	-	N/A
Other Equipment/County Clerk	28,200	-	-	-	-	-	N/A
Maintenance Equipment/Co Mayor	3,196	-	-	-	-	-	N/A
Uniforms/EMS	68,319	-	-	-	-	-	N/A
Communication Equipment/EMS	123,420	-	-	-	-	-	N/A
Motor Vehicles-Ambulance/EMS	456,942	-	-	-	-	-	N/A
Other Equipment/EMS	3,099	-	-	-	-	-	N/A
Data Processing Equipment/IT	272,120	-	-	-	-	-	N/A
Custodial Supplies/Sheriff	5,510	-	-	-	-	-	N/A
Drugs and Medical Supplies/Sheriff	15,713	-	-	-	-	-	N/A
General Construction Materials/Sher	4,500	-	-	-	-	-	N/A
Furniture and Fixtures/Sheriff	2,016	-	-	-	-	-	N/A
Other Equipment/Sheriff	46,805	-	-	-	-	-	N/A
Other Supplies and Materials/Admin	899	-	-	-	-	-	N/A
Sub-total	\$ 2,347,337	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
COVID19 Grant #A-Hendersonville Library							
Data Processing Services	\$ 1,365	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Custodial Supplies	750	-	-	-	-	-	N/A
Data Processing Supplies	246	-	-	-	-	-	N/A
Office Supplies	149	-	-	-	-	-	N/A
Communication Equipment	118	-	-	-	-	-	N/A
Data Processing Equipment	4,525	-	-	-	-	-	N/A
Sub-total	\$ 7,154	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
COVID19 Grant #B-Direct Appropriation							
Motor Vehicle/Dev Services	\$ 26,910	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Motor Vehicle/Maintenance	27,346	-	-	-	-	-	N/A
Building Improvements/CAB Carpet	-	-	80,000	-	-	-	N/A
Heat and Air Equipment/CAB	59,438	-	-	-	-	-	N/A
Other Equipment/IT Generator	55,679	-	-	-	-	-	N/A
Building Improvements/Jail Caulking	-	75,000	-	-	-	-	N/A
Other Capital Outlay/EMA Towers	200,000	-	-	-	-	-	N/A
Sub-total	\$ 369,373	\$ 75,000	\$ 80,000	\$ -	\$ -	\$ -	N/A
COVID19 Grant #C-Westmoreland Library							
Data Processing Equipment	\$ 1,038	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Sub-total	\$ 1,038	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
COVID19 Grant #D-Sheriff JAG							
Data Processing Services	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Data Processing Supplies	443	-	-	-	-	-	N/A
General Construction Materials	318	-	-	-	-	-	N/A
Office Supplies	51	-	-	-	-	-	N/A
Prisoner Clothing	1,098	-	-	-	-	-	N/A
Data Processing Equipment	14,959	-	-	-	-	-	N/A
Other Equipment	1,616	-	-	-	-	-	N/A
Sub-total	\$ 19,985	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
American Rescue Plan Act-#2							
Other Contracted Services/Tribal Funds	-	-	22,000	-	28,000	28,000	N/A
Data Processing Supplies	-	72	-	-	-	-	N/A
Library Books/Media	-	24,699	-	-	-	-	N/A
Software	-	1,324	-	-	-	-	N/A
Other Supplies and Materials	-	242	-	-	-	-	N/A
Data Processing Equipment	-	24,214	-	-	-	-	N/A
Furniture	-	760	-	-	-	-	N/A
Other Equipment	-	238	-	-	-	-	N/A
Sub-total	\$ -	\$ 51,549	\$ 22,000	\$ -	\$ 28,000	\$ 28,000	N/A
American Rescue Plan Act-#1							
Other Salaries/Hazard Pay	\$ -	\$ 2,376,922	\$ 2,229,827	\$ 2,447,416	\$ 1,138,550	\$ (1,308,866)	-53.48%
Social Security/Hazard Pay	-	138,360	138,249	151,740	70,590	(81,150)	-53.48%
State Retirement/Hazard Pay	-	236,977	251,524	270,977	128,428	(142,549)	-52.61%
Life Insurance/Hazard Pay	-	3,650	2,963	6,516	2,182	(4,335)	-66.52%
Medicare/Hazard Pay	-	32,353	32,974	35,488	16,509	(18,979)	-53.48%
Architects/Hendersonville Health Department	-	-	93,875	100,000	-	(100,000)	-100.00%
Health Department Grant Match	-	-	-	-	614,430	614,430	N/A
Consultants/ARPA	-	473,481	-	500,000	500,000	-	0.00%
Contributions/Ashley's Place	-	-	40,250	-	-	-	N/A
Data Processing Services/Broadband	-	-	-	5,000,000	5,000,000	-	0.00%
Other Contracted Services/Forward Sumner	-	-	60,000	60,000	510,000	450,000	750.00%
Highway Department	-	-	50,076	50,076	-	(50,076)	-100.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
				Architect/EMS Facility	-	-	227,150
Building Construction/EMS Facility	-	-	-	3,500,000	3,272,850	(227,150)	-6.49%
Building Construction/Maintenance Facility	-	-	-	3,400,000	3,179,000	(221,000)	-6.50%
Architect/Maintenance Facility	-	-	221,000	-	-	-	N/A
Highway Equipment	-	-	384,378	-	-	-	N/A
EMS Equipment	-	-	357,216	-	-	-	N/A
Other Equipment/Voting Machines	-	-	-	1,500,000	-	(1,500,000)	-100.00%
Other Construction/Hollows Drainage Imp Project	-	-	85,000	750,000	665,000	(85,000)	-11.33%
Other Contracted Services/Waterlines	-	-	-	10,000,000	10,000,000	-	0.00%
Oak Grove Volunteer Fire Department	-	-	-	-	406,696	406,696	N/A
Gallatin Library - Carpet	-	-	-	-	1,500	1,500	N/A
Westmoreland Library - Water Drainage	-	-	-	-	2,500	2,500	N/A
ECC - Alert System	-	-	-	-	316,537	316,537	N/A
General Sessions and Probation - New computers	-	-	-	-	6,043	6,043	N/A
Sumner County Fire Buffs - Reoccurring Costs/Insurance	-	-	-	-	-	-	N/A
Sheriffs' Office- Mini Microwave Link	-	-	-	-	50,000	50,000	N/A
Sheriffs' Office- Biometric Access	-	-	-	-	-	-	N/A
Sheriffs' Office- Camera System	-	-	-	-	1,500,000	1,500,000	N/A
Sheriffs' Office- Remodel Gen Sess Criminal Court Room	-	-	-	-	2,500,000	2,500,000	N/A
Hazard Pay Estimate for Half of 2024-2025	-	-	-	-	705,255	705,255	N/A
Other Construction/Highway Asphalt	-	-	1,250,000	-	-	-	N/A
Overage	-	-	-	-	(2,117,815)	(2,117,815)	
Sub-total	\$ -	\$ 3,261,743	\$ 5,424,483	\$ 27,772,213	\$ 28,468,254	\$ 696,042	2.51%
Miscellaneous							
Judicial District Drug Task Force							
Investigator	\$ 20,000	\$ 20,000	\$ 8,021	\$ 57,098	\$ -	\$ (57,098)	-100.00%
Clerical Personnel	39,021	40,403	23,240	44,604	-	(44,604)	-100.00%
Overtime	-	-	-	19,094	-	(19,094)	-100.00%
Other Salaries and Wages	6,120	2,300	-	8,320	-	(8,320)	-100.00%
Longevity	975	1,050	1,125	1,425	-	(1,425)	-100.00%
Social Security	3,970	3,802	1,935	7,678	-	(7,678)	-100.00%
Retirement	4,399	5,087	2,856	12,095	-	(12,095)	-100.00%
Group Life Insurance	64	68	40	181	-	(181)	-100.00%
Health Insurance	6,920	7,404	4,004	24,313	-	(24,313)	-100.00%
Dental Insurance	660	660	347	1,162	-	(1,162)	-100.00%
Employer Medicare	929	889	453	1,796	-	(1,796)	-100.00%
Sub-total	\$ 83,058	\$ 81,663	\$ 42,020	\$ 177,766	\$ -	\$ (177,766)	-100.00%
District Attorney							
Clerical Personnel	\$ 6,602	\$ 8,776	\$ 5,414	\$ 8,112	\$ -	\$ (8,112)	-100.00%
Social Security	409	544	336	503	-	(503)	-100.00%
Employer Medicare	96	127	79	118	-	(118)	-100.00%
Sub-total	\$ 7,107	\$ 9,447	\$ 5,828	\$ 8,733	\$ -	\$ (8,733)	-100.00%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Traffic Control							
Maint and Repair-Equipment	\$ -	\$ 375	\$ 500	\$ 3,000	\$ 1,500	\$ (1,500)	-50.00%
Sub-total	\$ -	\$ 375	\$ 500	\$ 3,000	\$ 1,500	\$ (1,500)	-50.00%
Social, Cultural and Recreational							
Refunds/Comer Property	\$ -	\$ -	\$ 248,038	\$ -	\$ -	\$ -	N/A
Building Improvements/Comer Barn	394	-	-	-	-	-	N/A
Consultants/Comer Barn	8,759	-	-	-	-	-	N/A
Printing, Stationery, & Forms/Comer Barn	1,000	(856)	-	-	-	-	N/A
Sub-total	\$ 10,153	\$ (856)	\$ 248,038	\$ -	\$ -	\$ -	N/A
Other General Government							
Engineering Services/New Shackle-Drakes Creek	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	N/A
Sub-total	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	N/A
Total Appropriations	<u>\$ 68,569,510</u>	<u>\$ 73,134,525</u>	<u>\$ 96,722,461</u>	<u>\$ 121,505,982</u>	<u>\$ 118,146,671</u>	<u>\$ (3,359,311)</u>	-2.76%

Courthouse and Jail Maintenance Fund

**Sumner County, Tennessee
Courthouse and Jail Maintenance Fund
Summary**

	Actual	Actual	Estimated	Original Budget		Difference	
	Budgetary 2020-2021	Budgetary 2021-2022	Budgetary 2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance							
Restricted	\$ 137,821	\$ 128,431	\$ 143,554	\$ 103,131	\$ 163,473	\$ 60,342	58.51%
Total	\$ 137,821	\$ 128,431	\$ 143,554	\$ 103,131	\$ 163,473	\$ 60,342	58.51%
Revenues/Sources							
Local Taxes	\$ 251,064	\$ 312,580	\$ 327,668	\$ 285,704	\$ 285,102	\$ (602)	-0.21%
Charges for Current Services	324,351	296,516	474,367	310,797	500,000	189,203	60.88%
Other Local Revenues	6,513	7,203	6,500	188	-	(188)	-100.00%
Total	\$ 581,928	\$ 616,299	\$ 808,535	\$ 596,689	\$ 785,102	\$ 188,413	31.58%
Expenditures/Uses							
General Government	\$ 591,318	\$ 601,176	\$ 788,616	\$ 695,220	\$ 796,156	\$ 100,936	14.52%
Total	\$ 591,318	\$ 601,176	\$ 788,616	\$ 695,220	\$ 796,156	\$ 100,936	14.52%
Ending Balance							
Restricted	\$ 128,431	\$ 143,554	\$ 163,473	\$ 4,600	\$ 152,419	\$ 147,818	3213.35%
Total	\$ 128,431	\$ 143,554	\$ 163,473	\$ 4,600	\$ 152,419	\$ 147,818	3213.35%

**Sumner County, Tennessee
 Courthouse and Jail Maintenance Fund
 Statement of Revenues**

	Revenues	Revenues	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues 2022-2023	2022-2023	2023-2024	Dollar	%
Local Taxes							
Litigation Tax	\$ 251,064	\$ 312,580	\$ 327,668	\$ 285,704	\$ 285,102	\$ (602)	-0.21%
Charges for Current Services							
Telephone Commissions	324,351	296,516	474,367	310,797	500,000	189,203	60.88%
Other Local Revenues							
Other Local Revenues	6,513	6,883	6,500	188	-	(188)	-100.00%
Miscellaneous Revenues	-	320	-	-	-	-	N/A
Total Revenues	\$ 581,928	\$ 616,299	\$ 808,535	\$ 596,689	\$ 785,102	\$ 188,413	31.58%

**Sumner County, Tennessee
Courthouse and Jail Maintenance Fund
Statement of Appropriations**

			Estimated	Original Budgets		Difference	
	Expenditures	Expenditures	Expenditures	2022-2023	2023-2024	Dollar	%
	2020-2021	2021-2022	2022-2023				
County Buildings							
Communications	\$ 793	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Data Processing Services	8,838	15,661	-	12,000	12,000	-	0.00%
Dues and Memberships	45	45	-	-	-	-	N/A
Evaluation and Testing	45	54	-	-	-	-	N/A
Janitorial Services	29,100	-	-	-	-	-	N/A
Maintenance Agreements	272,232	294,407	257,122	317,900	317,900	-	0.00%
Maintenance Agreements/ECC	-	-	9,656	-	-	-	N/A
Maintenance Agreements/Animal Control	-	-	3,664	-	-	-	N/A
Maint and Repairs-Buildings	42,310	46,488	32,291	80,000	80,000	-	0.00%
Maint and Repairs-Buildings/ECC	-	3,413	-	-	-	-	N/A
Maint and Repairs-Equipment	65,228	44,103	59,180	130,000	130,000	-	0.00%
Maint and Repairs-Vehicles	127	60	1,185	3,000	-	(3,000)	-100.00%
Pest Control	12,708	-	1,750	-	-	-	N/A
Printing, Stationery and Forms	12	4,704	-	1,000	-	(1,000)	-100.00%
Rentals	992	1,937	290	500	-	(500)	-100.00%
Travel	-	-	-	200	-	(200)	-100.00%
Disposal Fees	21,736	30,090	21,106	23,000	-	(23,000)	-100.00%
Disposal Fees/Animal Control	-	-	776	-	-	-	N/A
Permits	715	425	55	500	500	-	0.00%
Other Contracted Services	59,365	59,885	58,227	56,420	56,420	-	0.00%
Concrete	580	457	1,480	300	300	-	0.00%
Crushed Stone	1,149	-	-	-	-	-	N/A
Custodial Supplies	15,158	18,677	8,735	30,000	-	(30,000)	-100.00%
Data Processing Supplies	238	154	1,501	-	-	-	N/A
Drugs and Medical Supplies	-	-	-	400	-	(400)	-100.00%
Equipment and Machinery Parts	9,465	19,730	4,921	20,000	20,000	-	0.00%
Fertilizer, Lime, and Seed	80	120	-	-	-	-	N/A
Food Supplies	210	62	-	200	-	(200)	-100.00%
Gasoline	1,216	3,363	2,746	4,400	-	(4,400)	-100.00%
General Construction Materials	6,674	3,120	222,757	-	166,150	166,150	N/A
Lubricants	43	50	75	100	-	(100)	-100.00%
Propane Gas	-	1,194	182	2,000	2,000	-	0.00%
Small Tools	5,203	232	444	500	-	(500)	-100.00%
Uniforms	104	521	-	1,500	-	(1,500)	-100.00%
Vehicle Parts	456	515	195	50	-	(50)	-100.00%
Gravel and Chert	-	-	-	1,000	1,000	-	0.00%
Top Soil	300	-	-	-	-	-	N/A
Chemicals	47	165	77	250	250	-	0.00%
Other Supplies and Materials	2,106	710	274	1,000	1,000	-	0.00%
Trustee's Commission	5,675	6,097	8,894	7,700	8,636	936	12.16%
In-service/Staff Development	-	-	-	500	-	(500)	-100.00%
Other Charges	-	236	-	-	-	-	N/A
Data Processing Equipment	3,520	1,689	-	-	-	-	N/A
Food Service Equipment	747	499	10,718	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budgets		Difference	
				2022-2023	2023-2024	Dollar	%
				Furniture and Fixtures	440	7,780	8,770
Heating and Air Equipment	-	-	19,387	-	-	-	N/A
Maintenance Equipment	960	9,125	6,509	800	-	(800)	-100.00%
Other Equipment	22,702	25,408	45,651	-	-	-	N/A
Total Appropriations	\$ 591,318	\$ 601,176	\$ 788,616	\$ 695,220	\$ 796,156	\$ 100,936	14.52%

Drug Control Fund

**Sumner County, Tennessee
Drug Control Fund
Summary**

	Actual	Actual	Estimated	Original Budgets		Difference	
	Budgetary 2020-2021	Budgetary 2021-2022	Budgetary 2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance							
Restricted - Local	\$ 90,944	\$ 102,538	\$ 138,965	\$ 62,272	\$ 165,518	\$ 103,246	165.80%
Total	\$ 90,944	\$ 102,538	\$ 138,965	\$ 62,272	\$ 165,518	\$ 103,246	165.80%
Revenues/Sources							
Fines, Forfeitures and Penalties	\$ 45,172	\$ 46,221	\$ 36,801	\$ 32,500	\$ 34,660	\$ 2,160	6.65%
Total	\$ 45,172	\$ 46,221	\$ 36,801	\$ 32,500	\$ 34,660	\$ 2,160	6.65%
Expenditures/Uses							
Drug Enforcement - Local	\$ 33,578	\$ 9,794	\$ 10,248	\$ 70,670	\$ 75,670	\$ 5,000	7.08%
Total	\$ 33,578	\$ 9,794	\$ 10,248	\$ 70,670	\$ 75,670	\$ 5,000	7.08%
Ending Balance							
Restricted - Local	\$ 102,538	\$ 138,965	\$ 165,518	\$ 24,102	\$ 124,508	\$ 100,406	416.59%
Total	\$ 102,538	\$ 138,965	\$ 165,518	\$ 24,102	\$ 124,508	\$ 100,406	416.59%

Sumner County, Tennessee
Drug Control Fund
Statement of Revenues

	Revenues		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues	2022-2023	2023-2024	Dollar	%
			2022-2023				
Fines, Forfeitures and Penalties							
Drug Control Fines-Circuit	\$ 8,830	\$ 3,972	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
Drug Control Fines-General Sessions	5,848	12,484	8,683	6,000	8,160	2,160	36.00%
Drug Control Fines-Juvenile Court	-	1,250	-	-	-	-	0.00%
Proceeds from Confiscated Property	14,494	12,515	8,618	7,000	7,000	-	0.00%
Other General Service Charges/Livescan	16,000	16,000	16,000	16,000	16,000	-	0.00%
Sub Total (Local Revenues)	\$ 45,172	\$ 46,221	\$ 36,801	\$ 32,500	\$ 34,660	\$ 2,160	6.65%
Total Revenues	\$ 45,172	\$ 46,221	\$ 36,801	\$ 32,500	\$ 34,660	\$ 2,160	6.65%

**Sumner County, Tennessee
Drug Control Fund
Statement of Appropriations**

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Drug Enforcement							
Contract with Government Agencies	\$ 2,680	\$ 5,340	\$ 2,680	\$ 5,340	\$ 5,340	\$ -	0.00%
Data Processing Services-Livescan	1,875	2,625	3,500	21,500	21,500	-	0.00%
Evaluation and Testing-Drug Tests	3,201	-	-	-	-	-	N/A
Testing	3,465	1,419	3,700	3,500	3,500	-	0.00%
Trustee's Commissions	281	410	368	330	330	-	0.00%
Motor Vehicles	22,076	-	-	40,000	45,000	5,000	12.50%
Total Appropriations	\$ 33,578	\$ 9,794	\$ 10,248	\$ 70,670	\$ 75,670	\$ 5,000	7.08%

Debt Service Fund

**Sumner County, Tennessee
General Debt Service Fund
Summary**

	Actual	Actual	Estimated	Original Budget		Dollar	%
	Budgetary 2020-2021	Budgetary 2021-2022	Expenditures 2022-2023	2022-2023	2023-2024		
Beginning Balance							
Restricted	\$ 15,567,711	\$ 19,740,908	\$ 23,985,646	\$ 23,365,668	\$ 14,222,023	\$ (9,143,645)	-39.13%
Committed	5,895,976	6,833,314	7,169,140	7,088,769	9,169,140	2,080,371	29.35%
Total	<u>\$ 21,463,687</u>	<u>\$ 26,574,221</u>	<u>\$ 31,154,786</u>	<u>\$ 30,454,437</u>	<u>\$ 23,391,163</u>	<u>\$ (7,063,274)</u>	<u>-23.19%</u>
Revenues/Sources							
Local Taxes	\$ 37,995,766	\$ 40,930,652	\$ 26,496,166	\$ 25,874,063	\$ 34,459,947	\$ 8,585,884	33.18%
Other Local Revenues	1,180,295	447,350	1,949,663	365,000	542,500	177,500	48.63%
Other Government and Citizens Groups	-	159,215	791,175	791,175	765,550	(25,625)	-3.24%
State of Tennessee	48,142	48,857	22,238	23,178	36,052	12,874	55.54%
Other Sources (Non-revenue)	25,479,157	12,328,186	-	-	-	-	N/A
Total	<u>\$ 64,703,360</u>	<u>\$ 53,914,260</u>	<u>\$ 29,259,242</u>	<u>\$ 27,053,416</u>	<u>\$ 35,804,049</u>	<u>\$ 8,750,632</u>	<u>32.35%</u>
Expenditures/Uses							
Other Operations							
General Government - Principal	\$ 3,158,436	\$ 3,271,939	\$ 3,775,730	\$ 3,775,730	\$ 5,114,854	\$ 1,339,124	35.47%
Education - Principal	19,631,564	21,193,061	21,864,270	21,864,270	16,545,146	(5,319,124)	-24.33%
General Government - Interest	2,519,401	2,911,547	3,011,436	3,011,436	2,789,172	(222,265)	-7.38%
Education - Interest	8,204,519	8,999,571	7,950,181	7,950,181	6,740,696	(1,209,485)	-15.21%
General Government - Other	600,430	629,766	417,247	741,779	588,152	(153,626)	-20.71%
Education - Other	2,560	2,530	4,000	4,000	4,000	-	0.00%
Other Financing Uses	25,475,915	12,325,282	-	-	-	-	N/A
Total	<u>\$ 59,592,825</u>	<u>\$ 49,333,696</u>	<u>\$ 37,022,865</u>	<u>\$ 37,347,396</u>	<u>\$ 31,782,020</u>	<u>\$ (5,565,376)</u>	<u>-14.90%</u>
Ending Balance							
Restricted	\$ 19,740,908	\$ 23,985,646	\$ 14,222,023	\$ 12,821,689	\$ 17,744,052	\$ 4,922,364	38.39%
Committed	6,833,314	7,169,140	9,169,140	7,338,769	9,669,140	2,330,371	31.75%
Total	<u>\$ 26,574,221</u>	<u>\$ 31,154,786</u>	<u>\$ 23,391,163</u>	<u>\$ 20,160,458</u>	<u>\$ 27,413,192</u>	<u>\$ 7,252,735</u>	<u>35.98%</u>

**Sumner County, Tennessee
General Debt Service Fund
Statement of Revenues**

	Revenues		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues	2022-2023	2023-2024	Dollar	%
			2022-2023				
Local Taxes							
Current Property Taxes	\$ 20,850,550	\$ 21,376,238	\$ 7,926,894	\$ 7,851,559	\$ 16,618,889	\$ 8,767,329	111.66%
Trustee Collections-Prior Years	328,465	285,339	231,500	180,723	85,613	(95,110)	-52.63%
Trustee Collections-Bankruptcies	2,741	2,343	323	930	673	(257)	-27.63%
Clerk and Master Collections-Prior Years	140,835	165,786	118,701	159,163	60,227	(98,936)	-62.16%
Interest and Penalty	57,274	54,889	36,065	43,623	16,633	(26,990)	-61.87%
Payment in Lieu Taxes	27,494	29,863	13,515	19,206	39,751	20,545	106.97%
Payment in Lieu Taxes-TVA	524	524	190	190	396	206	108.17%
Payment in Lieu Taxes-Local Utility	113,525	106,391	39,286	41,213	81,782	40,569	98.44%
County Local Option Taxes							
Local Option Sales Tax	12,848,465	15,346,149	15,801,609	14,720,999	15,801,609	1,080,611	7.34%
Litigation Tax	101,172	122,412	129,249	119,911	116,461	(3,450)	-2.88%
Adequate Facility Tax - Zone A	528,785	571,880	353,943	435,898	353,471	(82,427)	-18.91%
Adequate Facility Tax - Zone B/C	2,698,588	2,552,247	1,530,963	2,056,717	1,072,159	(984,557)	-47.87%
Adequate Facility Tax - Zone D	297,348	316,591	313,928	243,932	212,284	(31,647)	-12.97%
Other Local Revenues							
Interest Earned	937,338	335,826	1,393,383	250,000	500,000	250,000	100.00%
2019 Bond MM Interest	39,694	40,987	10,889	5,000	2,500	(2,500)	-50.00%
2020 Bond MM Interest	201,810	44,020	20,245	100,000	10,000	(90,000)	-90.00%
2021 Bond MM Interest	1,453	15,519	428,796	10,000	20,000	10,000	100.00%
2021A-2 Bond MM Interest	-	7,003	96,350	-	10,000	10,000	N/A
Miscellaneous Refunds	-	3,995	-	-	-	-	N/A
State Revenues							
State Revenue Sharing-Telecommunications	39,705	39,562	12,770	13,710	26,584	12,874	93.90%
Other State Revenue	8,437	9,295	9,468	9,468	9,468	-	0.00%
Other Government and Citizens Groups							
Contributions-Resource Authority Bond	-	159,215	791,175	791,175	765,550	(25,625)	-3.24%
Other Sources (Non-revenue)							
Refunding Debt Issued	23,690,000	11,380,000	-	-	-	-	N/A
Premiums on Debt Sold	1,789,157	948,186	-	-	-	-	N/A
Total Revenues	\$ 64,703,360	\$ 53,914,260	\$ 29,259,242	\$ 27,053,416	\$ 35,804,049	\$ 8,750,632	32.35%

**Sumner County, Tennessee
General Debt Service Fund
Statement of Appropriations**

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Principal on Debt							
General Government							
Principal on 2013 Bonds	343,579	348,222	-	-	-	-	N/A
Principal on Refunding 2021A-1	-	-	286,316	286,316	1,474,913	1,188,597	415.14%
Principal on 2015 Bonds	336,857	352,929	369,643	369,643	387,000	17,357	4.70%
Principal on 2020 Bonds	2,478,000	2,570,789	2,704,771	2,704,771	2,842,941	138,169	5.11%
Principal on 2021A-2 Bonds	-	-	415,000	415,000	410,000	(5,000)	-1.20%
Education							
Principal on 2011 Refunding	11,760,000	-	-	-	-	-	N/A
Principal on 2021-1 Refunding	-	11,535,000	12,155,000	12,155,000	-	(12,155,000)	-100.00%
Principal on 2013 Bonds	1,876,421	1,901,778	-	-	-	-	N/A
Principal on Refunding 2021A-1	-	-	1,563,684	1,563,684	8,055,087	6,491,403	415.14%
Principal on 2015 Bonds	2,283,143	2,392,071	2,505,357	2,505,357	2,623,000	117,643	4.70%
Principal on 2019 Bonds	3,240,000	3,405,000	3,525,000	3,525,000	3,655,000	130,000	3.69%
Principal on 2020 Bonds	472,000	499,211	525,229	525,229	552,059	26,831	5.11%
Principal on 2021-2 Bonds	-	1,460,000	1,590,000	1,590,000	1,660,000	70,000	4.40%
Interest on Debt							
General Government							
Interest on 2013 Bonds	83,109	44,025	-	-	-	-	N/A
Interest on Refunding 2021A-1	-	-	80,904	80,904	36,873	(44,031)	-54.42%
Interest on 2015 Bonds	269,191	251,946	233,882	233,882	214,966	(18,916)	-8.09%
Interest on 2020 Bonds	2,167,101	2,452,366	2,320,476	2,320,476	2,181,783	(138,693)	-5.98%
Interest on 2021A-2 Bonds	-	163,210	376,175	376,175	355,550	(20,625)	-5.48%
Education							
Interest on 2011 Refunding	1,834,400	-	-	-	-	-	N/A
Interest on 2021-1 Refunding	-	1,223,984	607,750	607,750	-	(607,750)	-100.00%
Interest on 2013 Bonds	453,891	241,825	-	-	-	-	N/A
Interest on Refunding 2021A-1	-	240,244	441,846	441,846	201,377	(240,469)	-54.42%
Interest on 2021-2	-	1,596,861	1,472,350	1,472,350	1,392,850	(79,500)	-5.40%
Interest on 2015 Bonds	1,824,515	1,707,635	1,585,199	1,585,199	1,456,990	(128,209)	-8.09%
Interest on 2019 Bonds	3,678,931	3,512,806	3,392,431	3,392,431	3,265,806	(126,625)	-3.73%
Interest on 2020 Bonds	412,782	476,215	450,604	450,604	423,672	(26,932)	-5.98%
Other Debt Service							
General Government							
Trustee's Commission	599,930	629,266	409,047	737,779	576,652	(161,126)	-21.84%
Other Charges/Paying Agent Fee	500	500	1,500	1,500	1,500	-	0.00%
Other Debt Service/Rebate and Costs	-	-	6,700	2,500	10,000	7,500	300.00%
Education							
Other Charges/Paying Agent Fees	2,560	2,530	4,000	4,000	4,000	-	0.00%
Other Financing Uses							
Other Debt Issuance Charges	54,495	-	-	-	-	-	N/A
Other Debt Issuance Chg/2021A	-	19,943	-	-	-	-	N/A
Underwriters Discount	81,731	5,339	-	-	-	-	N/A
Payments to Refunded Debt Escrow Agent	25,339,689	12,300,000	-	-	-	-	N/A

	Expenditures	Expenditures	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Expenditures	2022-2023	2023-2024	Dollar	%
			2022-2023				
Total Appropriations	\$ 59,592,825	\$ 49,333,696	\$ 37,022,865	\$ 37,347,396	\$ 31,782,020	\$ (5,565,376)	-14.90%

Capital Projects Fund

**Sumner County, Tennessee
Capital Projects Fund
Summary**

	Actual	Actual	Estimated	Original Budget		Difference	
	Budgetary 2020-2021	Budgetary 2021-2022	Budgetary 2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance							
Restricted for 2019 Projects (5713)							
Direct - Education (5713)	\$ 506,648	\$ 4,526	\$ 4,526	\$ -	\$ (0)	\$ (0)	N/A
Indirect - Education (proj 80005)	2,900,000	-	-	-	-	-	N/A
Restricted for 2020 Bond Projects (5714/5715)							
Non-education (5715)	-	13,990,256	3,687,486	2,245,555	0	(2,245,555)	-100.00%
Education (5714)	-	7,481,089	14,876	-	0	0	N/A
Restricted for 2021 Bond Projects (5716)							
Education	-	52,004,789	12,376,811	12,543,851	(0)	(12,543,851)	-100.00%
Restricted for Resource Authority (5703)							
	-	-	12,817,313	-	-	-	N/A
Restricted for Cap Proj-Local Funding (5701)	9,170,509	6,335,385	6,935,020	2,558,998	3,764,710	1,205,712	47.12%
Restricted for Other Capital Projects (5702)							
CDBG Waterlines	(124,498)	-	648	-	648	648	N/A
Local Government Recovery Grant	-	-	225,328	-	(0)	(0)	N/A
Flood Hazard Mitigation	-	-	(203,596)	-	(203,596)	(203,596)	N/A
Greenway Projects-Tree Planting	78	78	78	78	78	-	0.00%
Clark House Grant	1,613	1,314	1,314	1,314	1,314	-	0.00%
Total	\$ 12,454,350	\$ 79,817,436	\$ 35,859,803	\$ 17,349,796	\$ 3,563,153	\$ (13,786,643)	-79.46%
Revenues/Sources							
Local Taxes	\$ 7,367,243	\$ 7,404,414	\$ 11,625,916	\$ 11,514,225	\$ 4,646,563	\$ (6,867,662)	-59.65%
Other Local Revenues	-	345	-	-	-	-	N/A
Other Governments and Citizens Groups	44,558	-	3,150,000	500,000	-	(500,000)	-100.00%
State of Tennessee	13,378	1,139,708	2,743,386	644,739	7,007	(637,732)	-98.91%
Federal Government	85,524	-	1,158,080	-	-	-	N/A
Other Sources (Non-Revenue)	155,254,065	13,074,293	8,988,949	-	-	-	N/A
Total	\$ 162,764,768	\$ 21,618,760	\$ 27,666,331	\$ 12,658,964	\$ 4,653,570	\$ (8,005,394)	-63.24%
Expenditures/Uses							
General Administration Projects	\$ 690,451	\$ 221,587	\$ 245,000	\$ 286,150	\$ 99,373	\$ (186,777)	-65.27%
Other General Government Projects	616,999	1,071,770	2,123,111	480,181	5,005,181	4,525,000	942.35%
Administration of Justice Projects	72,031,323	10,392,167	7,774,731	2,837,105	-	(2,837,105)	-100.00%
Public Safety Projects	1,903,720	1,352,715	2,722,092	1,167,025	1,205,085	38,060	3.26%
Public Health and Welfare Projects	1,481,229	1,067,928	13,985,587	976,000	4,403,500	3,427,500	351.18%
Social, Cultural and Recreational Projects	49,554	24,600	1,475,731	1,422,000	250,000	(1,172,000)	-82.42%
Agriculture and Natural Resources Projects	-	-	10,000	-	-	-	N/A
Highway and Street Capital Projects	571,631	1,551,435	3,241,567	634,862	645,522	10,660	1.68%
Education Capital Projects	18,056,776	49,894,191	28,385,162	19,543,851	-	(19,543,851)	-100.00%
Total	\$ 95,401,683	\$ 65,576,393	\$ 59,962,981	\$ 27,347,174	\$ 11,608,660	\$ (15,738,514)	-57.55%
Ending Balance							
Restricted for 2019 Bond Projects							
Direct - Education (5713)	\$ 4,526	\$ 4,526	(0)	\$ -	\$ (0)	\$ (0)	N/A
Restricted for 2020 Bond Projects (5714/5715)							

	Actual	Actual	Estimated	Original Budget		Difference	
	Budgetary	Budgetary	Budgetary	2022-2023	2023-2024	Dollar	%
	2020-2021	2021-2022	2022-2023				
Non-education (5715)	13,990,256	3,687,486	0	-	0	0	N/A
Education (5714)	7,481,089	14,876	0	-	0	0	N/A
Restricted for 2021 Bond Projects (5716)							
Education	52,004,789	12,376,811	(0)	-	(0)	(0)	N/A
Restricted for Resource Authority (5703)	-	12,817,313	-	-	-	-	N/A
Restricted for Cap Proj-Local Funding (5701)	6,335,385	6,935,020	3,764,710	2,660,194	(3,190,381)	(5,850,575)	-219.93%
Restricted for Other Capital Projects (5702)							N/A
CDBG Waterlines	-	648	648	-	648	648	N/A
Local Government Recovery Grant	-	225,328	(0)	-	-	-	N/A
Flood Hazard Mitigation	-	(203,596)	(203,596)	-	(203,596)	(203,596)	N/A
Greenway Projects-Tree Planting	78	78	78	78	78	-	0.00%
Clark House Grant	1,314	1,314	1,314	1,314	1,314	-	0.00%
Total	\$ 79,817,436	\$ 35,859,803	\$ 3,563,153	\$ 2,661,586	\$ (3,391,938)	\$ (6,053,523)	-227.44%

**Sumner County, Tennessee
Capital Projects Fund
Statement of Revenues**

	Revenues		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues 2022-2023	2022-2023	2023-2024	Dollar	%
Local Taxes							
Current Property Taxes	\$ 7,025,296	\$ 7,202,298	\$ 11,412,896	\$ 11,304,431	\$ 4,380,325	\$ (6,924,106)	-61.25%
Trustee Collections-Prior Years	178,987	80,012	77,999	60,875	123,263	62,388	102.49%
Trustee Collections-Bankruptcies	3,167	1,507	465	1,339	177	(1,161)	-86.75%
Clerk and Master Collections-Prior Years	84,622	55,858	39,994	53,613	86,713	33,100	61.74%
Interest and Penalty	27,481	18,656	18,266	14,694	23,947	9,253	62.97%
Payment in Lieu Taxes	9,264	10,061	19,458	19,662	10,477	(9,185)	-46.71%
Payment in Lieu Taxes-TVA	176	176	274	274	104	(170)	-61.89%
Payment in Lieu Taxes-Local Utility	38,250	35,846	56,563	59,337	21,556	(37,781)	-63.67%
Other Local Revenues							
Miscellaneous Refunds	-	345	-	-	-	-	N/A
State of Tennessee							
State Revenue Sharing-Telecommunications	13,378	13,330	18,386	19,739	7,007	(12,732)	-64.50%
Gen Govt Grant/Brown Park	-	-	625,000	625,000	-	(625,000)	-100.00%
Gen Govt Grant/Local Govt Recovery	-	1,125,328	-	-	-	-	N/A
Gen Govt Grant/SR258 Intersection	-	-	2,000,000	-	-	-	N/A
Flood Control/Flood Hazard Mit	-	1,050	100,000	-	-	-	N/A
Federal Government							
CDBG-Waterline Grant	85,524	-	-	-	-	-	N/A
COVID19 Grant 1/CRRSAA ADA	-	-	1,158,080	-	-	-	N/A
Other Government and Citizens Groups							
Contributions-Portland Waterlines	44,558	-	-	-	-	-	N/A
Contributions-Cit of Hendersonville for SR258 Intersec	-	-	250,000	-	-	-	N/A
Contributions-Brown Park Trust	-	-	500,000	500,000	-	(500,000)	-100.00%
Contributions-City of Gallatin for Parking Garage	-	-	2,400,000	-	-	-	N/A
Other Sources							
Bonds Issued-County/2020	76,394,485	-	-	-	-	-	N/A
Bonds Issued-Education/2020	14,780,515	-	-	-	-	-	N/A
Bonds Issued-Education/2021	46,345,000	-	-	-	-	-	N/A
Bonds Issued-Resource Authority/2021	-	11,895,000	-	-	-	-	N/A
Bonds Premiums-Resource Authority/2021	-	1,179,293	-	-	-	-	N/A
Bond Premiums-County/2020	9,887,720	-	-	-	-	-	N/A
Bond Premiums-Education/2020	1,920,056	-	-	-	-	-	N/A
Bond Premiums-Education/2021	5,926,289	-	-	-	-	-	N/A
Transfers In-Board of Education	-	-	8,988,949	-	-	-	N/A
Total Revenues	\$ 162,764,768	\$ 21,618,760	\$ 27,666,331	\$ 12,658,964	\$ 4,653,570	\$ (8,005,394)	-63.24%

**Sumner County, Tennessee
Capital Projects Fund
Statement of Appropriations**

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Local							
General Administration Projects							
Trustee's Commission	\$ 144,744	\$ 147,294	\$ 245,000	\$ 286,150	\$ 99,373	\$ (186,777)	-65.27%
Total General Administration Projects	\$ 144,744	\$ 147,294	\$ 245,000	\$ 286,150	\$ 99,373	\$ (186,777)	-65.27%
Other General Government Projects							
Waterline Projects	\$ (5,579)	\$ (3,720)	\$ -	\$ -	\$ -	\$ -	N/A
ERP Data Processing Services	43,902	43,325	-	145,933	145,933	-	0.00%
ERP Data Processing Services-EnerGov	145,408	-	(145,408)	-	-	-	N/A
ERP or IT Hardware and Peripherals	-	53,752	-	96,248	96,248	-	0.00%
ERP Software-EnerGov	94,646	-	(94,646)	-	-	-	N/A
ERP Software	-	(13,875)	-	-	-	-	N/A
Other Construction (Various County Buildings-Parking Lots)	-	-	-	-	200,000	200,000	N/A
Other Construction (Admin Bldg Parking Lot Improvements)	-	13,853	10,500	-	-	-	N/A
Bldg Improvements (Admin Bldg Roof)	800	-	-	-	2,800,000	2,800,000	N/A
Bldg Improvements (Admin Bldg Replace Flooring)	-	-	210,000	-	-	-	N/A
Bldg Improvements (Trustee's Office Remodel)	-	-	-	-	30,000	30,000	N/A
Bldg Improvements (ADA)	-	-	150,000	150,000	150,000	-	0.00%
Other Construction (ADA Grant Match)	-	-	128,675	-	-	-	N/A
Heat and Air Equip (Various County Buildings)	-	-	100,000	-	877,000	877,000	N/A
Comprehensive Plan (Development Services)	-	251,131	-	-	-	-	N/A
Motor Vehicles (Assessor of Property)	-	-	35,000	35,000	-	(35,000)	-100.00%
Motor Vehicles (Planning)	-	30,802	(30,802)	-	-	-	N/A
Motor Vehicles (Building and Codes)	27,346	61,604	(61,604)	-	-	-	N/A
Motor Vehicles (Assessor of Property)	-	34,207	-	-	50,000	50,000	N/A
Other Equipment (Admin Bldg Fire Panel)	(7,035)	-	-	-	-	-	N/A
Other Construction (Flood Hazard Mitigation)	1,200	28,035	64,619	-	-	-	N/A
Other Construction (Tulip Poplar Parking)	19,960	56,439	(9,500)	-	-	-	N/A
Other Construction (CAB Parking)	-	-	9,500	-	-	-	N/A
Other Construction (FUMC Parking Lot)	-	70,150	-	-	-	-	N/A
DP Services (Network penetration/security testing)	15,400	-	-	-	-	-	N/A
DP Services (data archival)	-	-	70,000	15,000	-	(15,000)	-100.00%
Software	42,605	-	-	-	56,000	56,000	N/A
Phone System	-	-	-	-	150,000	150,000	N/A
Building IT Upgrade	-	-	38,000	38,000	-	(38,000)	-100.00%
Disaster Recovery	-	129,848	71,844	-	-	-	N/A
Generator (IT)	-	-	93,319	-	-	-	N/A
Other Equipment (Chamber Speaker Upgrade)	-	7,179	206	-	-	-	N/A
Other Equipment (CAB Cameras)	191,849	-	-	-	-	-	N/A
Building Improvements (Archives Roof)	-	-	-	-	450,000	450,000	N/A
Data Processing Equipment (Election Commission)	-	161,481	-	-	-	-	N/A
Other Capital Outlay (Gallatin Airport)	41,162	-	-	-	-	-	N/A
Other Construction (Admin Bldg-Extension of Parking)	(549)	(56,439)	-	-	-	-	N/A
Total Other General Government Projects	\$ 611,116	\$ 867,772	\$ 639,703	\$ 480,181	\$ 5,005,181	\$ 4,525,000	942.35%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Administration of Justice Projects							
Other Contracted Services (Judicial Planner)	\$ 12,915	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Building Construction (New Courthouse)	-	-	589,592	500,000	-	(500,000)	-100.00%
Building Construction (Parking Garage)	-	-	1,000,000	-	-	-	N/A
Other Charges (Contingency)	-	-	87,050	91,550	-	(91,550)	-100.00%
Building Improvements (Juvenile Court Leased Space)	5,666	-	-	-	-	-	N/A
Heat and Air Equip (Courthouse)	-	89,397	10,603	-	-	-	N/A
Total Administration of Justice Projects	\$ 18,581	\$ 89,397	\$ 1,687,245	\$ 591,550	\$ -	\$ (591,550)	-100.00%
Public Safety Projects							
Motor Vehicles (Sheriff's Office)	\$ 696,790	\$ 735,311	\$ 737,625	\$ 737,625	\$ 999,500	\$ 261,875	35.50%
Data Processing Services (Sheriff)	-	-	-	-	-	-	N/A
Law Enforcement Equipment (Sheriff)	149,000	169,920	-	-	45,585	45,585	N/A
Maintenance Equipment (Sheriff)	-	-	35,000	-	-	-	N/A
Data Processing Equipment (Sheriff)	-	59,411	39,000	39,000	-	(39,000)	-100.00%
Building Imp (Sheriff's Garage Bay Addition)	41,485	-	-	-	-	-	N/A
Other Construction (Sheriff's Odoms Bend Loc)	9,985	44,762	-	-	-	-	N/A
Other Equipment (Animal Control)	-	-	-	-	40,000	40,000	N/A
Building Improvements (Sheriff's Training Center)	(6,142)	-	-	-	-	-	N/A
Building Improvements (Sheriff's Office and Jail Roofs)	-	-	1,475,000	-	-	-	N/A
Other Construction (Sheriff's Training Center)	52,000	-	-	-	-	-	N/A
Building Improvements (Jail)	68,502	156,580	128,160	100,000	-	(100,000)	-100.00%
Food Service Equipment (Jail)	37,651	70,117	21,840	50,000	50,000	-	0.00%
Building Construction (Jail Shed)	6,127	-	-	-	-	-	N/A
Heat and Air Equip (Jail)	-	-	81,000	81,000	-	(81,000)	-100.00%
Maintenance Equipment (Jail)	11,270	-	-	-	-	-	N/A
Other Equipment (Jail)	-	109,943	45,067	-	-	-	N/A
Other Construction (Jail)	-	24,878	-	-	-	-	N/A
Building Construction (Jail Pods)	341,504	(39,451)	-	-	-	-	N/A
Communication Equipment (Jail Pods)	2,552	-	-	-	-	-	N/A
Data Processing Equipment (Jail Pods)	6,314	-	-	-	-	-	N/A
Other Equipment (Jail Pods)	3,826	-	-	-	-	-	N/A
Motor Vehicles (EMA)	-	-	120,000	120,000	70,000	(50,000)	-41.67%
Other Capital Outlay (EMA Tower Project)	482,856	21,244	-	-	-	-	N/A
Other Equipment (EMA)	-	-	39,400	39,400	-	(39,400)	-100.00%
Total Public Safety Projects	\$ 1,903,720	\$ 1,352,715	\$ 2,722,092	\$ 1,167,025	\$ 1,205,085	\$ 38,060	3.26%
Public Health and Welfare Projects							
Health Equipment (EMS)	\$ -	\$ -	\$ -	\$ -	\$ 278,500	\$ 278,500	N/A
Other Equipment (EMS)	191,490	67,800	173,320	160,000	-	(160,000)	-100.00%
Other Equipment (EMS Cameras)	72,657	2,788	-	-	-	-	N/A
Building Imp (EMS Roof)	-	-	15,000	-	-	-	N/A
Building Construction (EMS)	-	-	-	-	3,080,000	3,080,000	N/A
Building Imp (Hendersonville Health Dept)	-	-	-	-	-	-	N/A
Building Imp (EMS Station 13 Remodel)	255,900	3,892	-	-	-	-	N/A
Motor Vehicles (EMS)	-	-	165,000	-	145,000	145,000	N/A
Motor Vehicles-Ambulances (EMS)	746,519	789,519	814,954	816,000	900,000	84,000	10.29%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Printing (EMS Ambulance Graphics)	51,990	18,692	-	-	-	-	N/A
Other Construction (ERC Parking Lot Paving)	16,037	-	-	-	-	-	N/A
Communication Equipment (Health Dept)	146,636	2,550	-	-	-	-	N/A
Total Public Health and Welfare Projects	\$ 1,481,229	\$ 885,241	\$ 1,168,274	\$ 976,000	\$ 4,403,500	\$ 3,427,500	351.18%
Social, Cultural, and Recreational Projects							
Maint and Repair-Building (H'ville Library)	\$ 7,991	\$ 7,929	\$ -	\$ -	\$ -	\$ -	N/A
Building Improvements (Gallatin Library Roof)	-	8,699	-	-	-	-	N/A
Maint and Repair-Building (Gallatin Library)	6,994	7,972	-	-	-	-	N/A
Building Improvements (Gallatin Library Carpet)	-	-	75,000	75,000	-	(75,000)	-100.00%
Other Construction (Liberty Creek Park)	269	-	8,731	-	-	-	N/A
Other Construction (Bledsoe Lick Park Demo)	33,800	-	-	-	-	-	N/A
Other Construction (Sumner Parks and Recreation)	-	-	97,000	97,000	250,000	153,000	157.73%
Other Construction (Brown Park Grant Match)	-	-	125,000	125,000	-	(125,000)	-100.00%
Other Capital Outlay (Greenway Repair)	500	-	45,000	-	-	-	N/A
Total Social, Cultural, and Recreational Projects	\$ 49,554	\$ 24,600	\$ 350,731	\$ 297,000	\$ 250,000	\$ (47,000)	-15.82%
Agricultural and Natural Resources							
Bldg Imp (Ag Ext LED light upgrade and shade replace)	-	-	10,000	-	-	-	N/A
Total Agricultural and Natural Resources	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	N/A
Highway and Street Capital Projects							
Highway Construction/Upper Station Camp Intersection	\$ -	\$ 43,295	\$ 106,705	\$ -	\$ -	\$ -	N/A
Highway Construction/SR258 Intersection	-	-	250,000	-	-	-	N/A
Highway Equipment	571,631	608,140	634,862	634,862	645,522	10,660	1.68%
Total Highway and Street Capital Projects	\$ 571,631	\$ 651,435	\$ 991,567	\$ 634,862	\$ 645,522	\$ 10,660	1.68%

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference		
				2022-2023	2023-2024	Dollar	%	
Education Projects								
Transportation Equipment/Buses (Local Allocation)	\$ 1,504,719	\$ 2,757,414	\$ -	\$ -	\$ -	\$ -	-	N/A
Textbooks (Local Allocation)	997,814	-	-	-	-	-	-	N/A
Other Equipment	-	42,586	-	-	-	-	-	N/A
Other Construction-Paving Proj (Local Allocation)	431,172	-	-	-	-	-	-	N/A
Building Construction/White House Intermediate School	-	-	7,000,000	7,000,000	-	(7,000,000)	-100.00%	
Other Construction (Liberty Creek Utilities)	2,337,867	-	-	-	-	-	-	N/A
Other Construction (7CAPH)	143,291	-	-	-	-	-	-	N/A
Other Construction (7CAPB)	20,309	-	-	-	-	-	-	N/A
Total Education Projects	\$ 5,435,172	\$ 2,800,000	\$ 7,000,000	\$ 7,000,000	\$ -	\$ (7,000,000)	-100.00%	
Total Local (5701)	\$ 10,215,746	\$ 6,818,454	\$ 14,814,613	\$ 11,432,768	\$ 11,608,660	\$ 175,892	1.54%	
Bond Proceeds 2019								
Education Capital Projects								
Liberty Creek Elementary School Architect	\$ 2,166	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Liberty Creek Elementary School Other Services	-	-	2,970	-	-	-	-	N/A
Liberty Schools Construction (on campus & turn lane)	499,844	-	1,556	-	-	-	-	N/A
Liberty Schools Off-campus Utilities	2,900,112	-	-	-	-	-	-	N/A
Total Bond Proceeds 2019 (5713)	\$ 3,402,122	\$ -	\$ 4,526	\$ -	\$ -	\$ -	N/A	
Bond Proceeds 2020								
General Administration Projects								
Other Debt Issuance Charges	\$ 210,169	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Underwriters Discount	69,038	-	-	-	-	-	-	N/A
Total General Administration Projects	\$ 279,207	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Administration of Justice Projects								
Building Construction (New Courthouse)	\$ 70,235,866	\$ -	\$ 3,597,280	\$ 2,245,555	-	\$ (2,245,555)	-100.00%	
Building Construction (Parking Garage)	-	9,240,241	-	-	-	-	-	N/A
Furniture and Fixtures	-	976,745	-	-	-	-	-	N/A
Other Equipment	-	-	74,930	-	-	-	-	N/A
Land/Parking Garage	691,260	-	-	-	-	-	-	N/A
Consultants/Storage Solutions	5,260	-	-	-	-	-	-	N/A
Permits	250	126	-	-	-	-	-	N/A
Other Contracted Services (New Courthouse)	996,400	400	15,276	-	-	-	-	N/A
Other Contracted Services (Parking Garage)	83,707	85,258	-	-	-	-	-	N/A
Total Administration of Justice Projects	\$ 72,012,743	\$ 10,302,770	\$ 3,687,486	\$ 2,245,555	\$ -	\$ (2,245,555)	-100.00%	
Education Projects								
Building Construction/Liberty Creek Schools	\$ 8,665,357	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Other Contracted Services/Liberty Creek Schools	-	4,880,504	-	-	-	-	-	N/A
Food Service Equipment/Liberty Creek Schools	-	63,373	3,409	-	-	-	-	N/A
Furniture and Fixtures/Liberty Creek Schools	-	2,406,176	11,467	-	-	-	-	N/A
Other Equipment/Liberty Creek Schools	-	116,160	-	-	-	-	-	N/A

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Architects/Liberty Creek Elementary	14,000	-	-	-	-	-	N/A
Architects/Liberty Creek High	540,125	-	-	-	-	-	N/A
Total Education Projects	\$ 9,219,482	\$ 7,466,213	\$ 14,876	\$ -	\$ -	\$ -	N/A
Total Bond Proceeds 2020 (5714/5715)	\$ 81,511,431	\$ 17,768,983	\$ 3,702,362	\$ 2,245,555	\$ -	\$ (2,245,555)	-100.00%
Bond Proceeds 2021							
Other Debt Service							
Other Debt Issuance Charges	\$ 106,610	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriters Discount	159,890	-	-	-	-	-	N/A
Total General Administration Projects	\$ 266,500	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Education Projects							
Building Construction/Liberty Creek Middle School	\$ -	\$ 37,216,751	\$ -	\$ -	\$ -	\$ -	N/A
Architects/Liberty Creek Middle School	-	1,581,712	-	-	-	-	N/A
Other Contracted Services/Liberty Creek Middle School	-	64,515	-	-	-	-	N/A
Architects/White House Intermediate School	-	765,000	421,260	-	-	-	N/A
Other Contracted Services/White House Intermediate School	-	-	32,500	-	-	-	N/A
Building Construction/White House Intermediate School	-	-	11,923,051	12,543,851	-	(12,543,851)	-100.00%
Total Education Projects	\$ -	\$ 39,627,978	\$ 12,376,811	\$ 12,543,851	\$ -	\$ (12,543,851)	-100.00%
Total Bond Proceeds 2021 (5716)	\$ 266,500	\$ 39,627,978	\$ 12,376,811	\$ 12,543,851	\$ -	\$ (12,543,851)	-100.00%
Bond Proceeds Resource Authority							
Other Debt Service							
Other Debt Issuance Charges	\$ -	\$ 68,713	\$ -	\$ -	\$ -	\$ -	N/A
Underwriters Discount	-	5,580	-	-	-	-	N/A
Total General Administration Projects	\$ -	\$ 74,293	\$ -	\$ -	\$ -	\$ -	N/A
Public Health and Welfare Projects							
Building Construction	\$ -	\$ -	\$ 12,566,263	\$ -	\$ -	\$ -	N/A
Engineering	-	38,000	251,050	-	-	-	N/A
Architects	-	144,687	-	-	-	-	N/A
Total Public Health and Welfare Projects	\$ -	\$ 182,687	\$ 12,817,313	\$ -	\$ -	\$ -	N/A
Total Bond Proceeds Resource Authority (5703)	\$ -	\$ 256,980	\$ 12,817,313	\$ -	\$ -	\$ -	-

	Expenditures 2020-2021	Expenditures 2021-2022	Estimated Expenditures 2022-2023	Original Budget		Difference	
				2022-2023	2023-2024	Dollar	%
Other General Government Projects							
CDBG Waterline Grant	\$ 5,884	\$ (648)	\$ -	\$ -	\$ -	\$ -	N/A
Loc Recov/Disaster Recovery IT Upgrades	-	-	225,328	-	-	-	N/A
Other Construction/Flood Hazard Mitigation	-	204,646	100,000	-	-	-	N/A
Other Construction/ADA Grant	-	-	1,158,080	-	-	-	N/A
Total Other General Government Projects	\$ 5,884	\$ 203,998	\$ 1,483,408	\$ -	\$ -	\$ -	N/A
Administration of Justice Projects							
Building Construction (Parking Garage)	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ -	N/A
Total Administration of Justice Projects	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ -	-
Social, Cultural, and Recreational Projects							
Other Construction/Brown Park Grant	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ -	\$ (625,000)	-100.00%
Other Construction/Brown Park Trust	-	-	500,000	500,000	-	(500,000)	-100.00%
Total Social, Cultural, and Recreational Projects	\$ -	\$ -	\$ 1,125,000	\$ 1,125,000	\$ -	\$ (1,125,000)	-100.00%
Education Projects							
Building Construction/White House Intermediate School	\$ -	\$ -	\$ 8,988,949	\$ -	\$ -	\$ -	N/A
Total Education Projects	\$ -	\$ -	\$ 8,988,949	\$ -	\$ -	\$ -	-
Highway and Street Capital Projects							
Highway Construction/SR258 Intersection	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -	\$ -	N/A
Loc Recov/Asphalt Re-Paving	-	900,000	-	-	-	-	N/A
Total Highway and Street Capital Projects	\$ -	\$ 900,000	\$ 2,250,000	\$ -	\$ -	\$ -	N/A
Total Other Sources (5702)	\$ 5,884	\$ 1,103,998	\$ 16,247,357	\$ 1,125,000	\$ -	\$ (1,125,000)	-100.00%
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Total Appropriations	\$ 95,401,683	\$ 65,576,393	\$ 59,962,981	\$ 27,347,174	\$ 11,608,660	\$ (15,738,514)	-57.55%

Highway/Public Works Fund

**Sumner County, Tennessee
Highway/Public Works Fund
Summary**

	Actual	Actual	Estimated	Original Budget		Difference	
	Budgetary 2020-2021	Budgetary 2021-2022	Budgetary 2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance							
Restricted	\$ 1,039,371	\$ 2,721,719	\$ 2,782,418	\$ 1,879,422	\$ 2,581,066	\$ 701,644	37.33%
Total	\$ 1,039,371	\$ 2,721,719	\$ 2,782,418	\$ 1,879,422	\$ 2,581,066	\$ 701,644	37.33%
Revenues/Sources							
Local Taxes	\$ 3,355,407	\$ 3,590,642	\$ 3,664,144	\$ 3,396,566	\$ 3,706,998	\$ 310,431	9.14%
Licenses and Permits	30,600	39,600	26,835	36,668	28,654	(8,014)	-21.86%
Charges for Current Services	-	934	-	-	-	-	N/A
Other Local Revenues	69,834	45,893	168,440	163,669	117,200	(46,469)	-28.39%
State of Tennessee	5,070,037	4,828,945	4,899,705	4,866,329	5,962,246	1,095,917	22.52%
Federal Government	842	-	-	-	-	-	N/A
Other Governments and Citizens Groups	781,500	47,000	-	-	-	-	N/A
Other Sources (Non-Revenue)	-	43,517	-	-	-	-	N/A
Total	\$ 9,308,220	\$ 8,596,531	\$ 8,759,125	\$ 8,463,232	\$ 9,815,097	\$ 1,351,866	15.97%
Expenditures/Uses							
Administration	\$ 307,823	\$ 292,074	\$ 303,809	\$ 343,124	\$ 328,721	\$ (14,403)	-4.20%
Highway and Bridge Maintenance	4,450,347	5,156,711	5,469,034	6,423,132	9,100,523	2,677,391	41.68%
Equipment Operation/Maintenance	885,051	1,013,835	1,177,010	1,208,591	1,239,895	31,304	2.59%
Quarry Operation	17,142	11,836	11,723	51,905	86,480	34,575	66.61%
Litter Collection	62,194	64,993	70,353	90,075	87,800	(2,275)	-2.53%
Other Charges	563,304	598,766	592,515	585,267	633,420	48,153	8.23%
Employee Benefits	1,284,535	1,286,854	1,326,433	1,516,400	1,654,713	138,313	9.12%
Capital Outlay	55,476	110,763	9,600	2,500	9,500	7,000	280.00%
Total	\$ 7,625,872	\$ 8,535,832	\$ 8,960,477	\$ 10,220,995	\$ 13,141,052	\$ 2,920,057	28.57%
Ending Balance							
Restricted	\$ 2,721,719	\$ 2,782,418	\$ 2,581,066	\$ 121,659	\$ (744,889)	\$ (866,547)	-712.28%
Total	\$ 2,721,719	\$ 2,782,418	\$ 2,581,066	\$ 121,659	\$ (744,889)	\$ (866,547)	-712.28%

**Sumner County, Tennessee
Highway/Public Works Fund
Statement of Revenues**

	Revenues		Estimated	Original Budget		Dollar	%
	2020-2021	2021-2022	Revenues 2022-2023	2022-2023	2023-2024		
Local Taxes							
Current Property Tax	\$ 771,585	\$ 788,155	\$ 804,462	\$ 796,817	\$ 810,196	\$ 13,379	1.68%
Trustee Collections-Prior Years	11,096	10,076	8,536	6,691	8,688	1,998	29.86%
Trustee Collections-Bankruptcies	174	112	33	94	33	(62)	-65.23%
Clerk and Master Collections-Prior Years	6,218	6,113	4,377	5,893	6,112	220	3.73%
Interest and Penalty	2,342	2,029	1,688	1,615	1,688	73	4.52%
Payment in Lieu Taxes-TVA	19	19	19	19	19	0	0.00%
Payment in Lieu Taxes-Local Utility	4,186	3,923	3,987	4,182	3,987	(195)	-4.67%
Payment in Lieu Taxes	1,014	1,101	1,372	1,407	1,938	531	37.73%
Local Option Taxes							
Wheel Tax	2,283,106	2,494,045	2,558,632	2,318,549	2,596,391	277,842	11.98%
Mineral Severance Tax	275,667	285,069	281,039	261,299	277,946	16,647	6.37%
Licenses and Permits							
Other Permits	30,600	39,600	26,835	36,668	28,654	(8,014)	-21.86%
Charges for Current Services							
Other General Service Charges	-	934	-	-	-	-	N/A
Other Local Revenues							
Sale of Supplies and Materials	-	186	217	2,000	200	(1,800)	-90.00%
Sale of Gasoline	19,513	30,978	35,869	30,000	36,000	6,000	20.00%
Sale of Recycled Materials	3,961	9,549	2,844	7,500	4,000	(3,500)	-46.67%
Miscellaneous Refunds	-	4,455	2,000	4,000	2,000	(2,000)	-50.00%
Expenditure Credits						-	N/A
Sale of Equipment	46,260	725	125,700	120,169	75,000	(45,169)	-37.59%
Damages Recovered from Individuals	100	-	1,810	-	-	-	N/A
State Revenues							
State Bridge Program	271,573	-	-	171,542	-	(171,542)	-100.00%
State Road Program	686,195	322,025	369,831	369,831	1,510,300	1,140,469	308.38%
State Litter Program	74,421	75,450	84,000	84,000	87,800	3,800	4.52%
State Revenue Sharing-Telecommunications	1,464	1,459	1,296	1,391	1,296	(95)	-6.85%
State Gas and Motor Fuel Tax	3,920,471	4,302,315	4,314,526	4,109,512	4,232,797	123,285	3.00%
State Gasoline Inspection Fees	115,913	127,696	130,052	130,052	130,052	-	0.00%
Federal Government							
COVID19 Grant E/Emp Rebate	842	-	-	-	-	-	N/A
Other Government and Citizen Groups							
Paving Projects	781,500	47,000	-	-	-	-	N/A
Other Sources (Non-Revenue)							
Insurance Recovery	-	43,517	-	-	-	-	N/A
Total Revenues	\$ 9,308,220	\$ 8,596,531	\$ 8,759,125	\$ 8,463,232	\$ 9,815,097	\$ 1,351,866	15.97%

**Sumner County, Tennessee
Highway/Public Works Fund
Statement of Appropriations**

	Expenditures		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Expenditures 2022-2023	2022-2023	2023-2024	Dollar	%
Administration							
Highway Superintendent	\$ 120,387	\$ 124,577	\$ 129,534	\$ 129,534	\$ 137,266	\$ 7,732	5.97%
Administrative Assistant	66,542	66,942	58,830	69,785	116,309	46,524	66.67%
Clerical Personnel	93,846	71,961	84,699	118,159	23,850	(94,309)	-79.82%
Bonus Payments	1,684	-	-	-	-	-	N/A
Other Salaries and Wages/Minutes	-	-	-	-	1,200	1,200	N/A
Advertising	184	326	450	580	580	-	0.00%
Consultants	-	-	-	-	3,000	3,000	N/A
Data Processing Services	12,210	14,468	12,000	10,000	22,400	12,400	124.00%
Dues and Memberships	5,010	5,010	5,050	5,065	5,600	535	10.56%
Legal Services	4,308	4,700	4,701	4,701	4,701	-	0.00%
Legal Notices and Court Costs	29	-	-	160	500	340	212.50%
Maintenance Agreements	1,631	1,659	2,050	1,800	1,800	-	0.00%
Maint and Repair-Buildings	-	-	750	-	1,900	1,900	N/A
Maint and Repair-Office Equipment	-	-	-	100	100	-	0.00%
Postal Charges	135	10	300	225	500	275	122.22%
Printing, Stationery and Forms	156	422	300	415	415	-	0.00%
Travel	-	450	600	500	1,500	1,000	200.00%
Other Contracted Services	382	30	100	500	500	-	0.00%
Data Processing Supplies	280	662	1,200	500	1,000	500	100.00%
Drugs and Medical Supplies	51	17	20	50	1,000	950	1900.00%
Food Supplies	-	-	175	-	300	300	N/A
Office Supplies	688	628	1,600	600	2,500	1,900	316.67%
In-service/Staff Development	300	150	1,200	400	1,500	1,100	275.00%
Other Charges	-	62	250	50	300	250	500.00%
Sub-total	\$ 307,823	\$ 292,074	\$ 303,809	\$ 343,124	\$ 328,721	\$ (14,403)	-4.20%
Highway and Bridge Maintenance							
Foremen	\$ 204,699	\$ 209,146	\$ 287,912	\$ 252,723	\$ 314,033	\$ 61,310	24.26%
Equipment Operators	911,655	890,134	860,281	1,121,014	1,100,771	(20,243)	-1.81%
Truck Drivers	572,494	515,307	531,188	703,589	758,817	55,228	7.85%
Laborers	32,483	34,800	80,481	85,186	148,808	63,622	74.69%
Seasonal	-	-	-	-	34,956	34,956	N/A
Overtime	-	-	-	-	2,130	2,130	N/A
Bonus Payments	17,504	-	-	-	-	-	N/A
Consultants	-	-	-	600	5,000	4,400	733.33%
Engineering Services	6,503	-	-	5,000	5,000	-	0.00%
Evaluation and Testing	2,152	1,178	1,700	2,000	2,500	500	25.00%
Rentals	-	3,633	500	1,000	1,000	-	0.00%
Travel	-	536	250	500	500	-	0.00%
Permits	-	-	-	500	500	-	0.00%
Other Contracted Services	254,291	-	41,000	2,500	50,000	47,500	1900.00%
Asphalt Cold Mix	6,924	6,571	-	10,500	10,500	-	0.00%

			Estimated	Original Budget		Difference	
	Expenditures	Expenditures	Expenditures				
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Asphalt Hot Mix	2,010,663	2,859,242	3,050,000	3,321,014	4,471,014	1,150,000	34.63%
Asphalt Hot Mix - State Aid	-	-	-	-	1,480,094	1,480,094	N/A
Asphalt Liquid	65,582	142,236	133,500	132,550	147,500	14,950	11.28%
Concrete	35,471	23,138	35,500	50,000	60,000	10,000	20.00%
Concrete-Westmoreland	-	-	1,484	-	-	-	N/A
Crushed Stone	121,889	135,250	124,000	165,000	120,000	(45,000)	-27.27%
Fertilizer, Lime and Seed	7,424	4,161	2,000	10,000	5,000	(5,000)	-50.00%
Food Supplies	-	741	250	500	500	-	0.00%
General Construction Materials	24,927	22,643	22,500	40,000	30,000	(10,000)	-25.00%
Instructional Supplies and Materials	-	-	162	-	-	-	N/A
Other Road Materials	36,624	46,197	23,500	63,500	53,000	(10,500)	-16.54%
Pipe-Plastic	11,081	25,839	3,000	55,000	40,000	(15,000)	-27.27%
Pipe-Concrete	86,186	85,478	129,000	270,000	120,000	(150,000)	-55.56%
Pipe-Metal	6,554	1,900	2,500	5,000	5,000	-	0.00%
Propane Gas	-	-	500	400	400	-	0.00%
Road Signs	19,360	13,698	22,000	28,500	28,500	-	0.00%
Salt	-	117,365	55,000	75,000	65,000	(10,000)	-13.33%
Sand	-	-	4,365	-	10,000	10,000	N/A
Small Tools	7,727	3,066	21,000	4,500	4,500	-	0.00%
Structural Steel	-	1,816	1,050	2,000	2,000	-	0.00%
Uniforms	521	162	250	1,300	6,500	5,200	400.00%
Wood Products	342	-	4,661	3,000	5,000	2,000	66.67%
Chemicals	7,113	9,837	11,000	7,000	7,000	-	0.00%
In-service/Staff Development	178	2,637	18,500	3,755	5,000	1,245	33.16%
Sub-total	\$ 4,450,347	\$ 5,156,711	\$ 5,469,034	\$ 6,423,132	\$ 9,100,523	\$ 2,677,391	41.68%
Equipment Operation/Maintenance							
Foremen	\$ 50,160	\$ 54,378	\$ 57,650	\$ 65,151	\$ 68,677	\$ 3,526	5.41%
Mechanics	137,062	133,750	134,858	152,773	157,815	5,042	3.30%
Fuel Truck Drivers	41,280	46,280	49,568	50,005	53,258	3,253	6.51%
Laborers	39,417	39,673	42,224	42,224	44,973	2,749	6.51%
Custodial Personnel	24,620	21,548	17,160	29,619	22,546	(7,073)	-23.88%
Overtime	-	-	-	-	1,636	1,636	N/A
Bonus Payments	3,029	-	-	-	-	-	N/A
Evaluation and Testing	162	258	-	-	-	-	N/A
Laundry Service	1,514	1,554	1,700	2,390	2,500	110	4.60%
Maint and Repair-Buildings	859	1,367	850	4,500	-	(4,500)	-100.00%
Maint and Repair-Equipment	14,975	20,129	29,500	23,500	30,000	6,500	27.66%
Maint and Repair-Vehicles	21,124	5,255	7,200	15,000	15,000	-	0.00%
Rentals	1,240	1,148	1,700	1,440	1,500	60	4.17%
Towing Services	-	2,225	500	1,000	2,000	1,000	100.00%
Travel	-	804	250	500	500	-	0.00%
Disposal Fees	1,144	1,053	1,300	2,800	2,800	-	0.00%
Permits	250	150	250	500	500	-	0.00%
Other Contracted Services	2,250	-	-	-	-	-	N/A
Custodial Supplies	2,002	1,465	1,750	3,000	2,000	(1,000)	-33.33%
Diesel Fuel	191,833	307,995	361,500	363,000	363,000	-	0.00%

	Expenditures		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Expenditures	2022-2023	2023-2024	Dollar	%
			2022-2023				
Equipment and Machinery Parts	158,902	126,797	175,000	141,500	151,500	10,000	7.07%
Garage Supplies	8,584	8,154	14,000	17,500	17,500	-	0.00%
Gasoline	56,995	72,599	92,500	87,450	97,450	10,000	11.44%
General Construction Materials	3,589	3,406	6,200	6,000	6,000	-	0.00%
Lubricants	21,305	22,178	30,000	25,000	25,000	-	0.00%
Small Tools	3,345	5,209	5,350	4,000	4,000	-	0.00%
Tires and Tubes	39,848	45,807	65,000	70,040	70,040	-	0.00%
Vehicle Parts	59,506	86,301	80,000	97,000	97,000	-	0.00%
Other Supplies and Materials	55	302	500	1,000	1,000	-	0.00%
In-service/Staff Development	-	4,050	500	1,500	1,500	-	0.00%
Other Charges	-	-	-	200	200	-	0.00%
Sub-total	\$ 885,051	\$ 1,013,835	\$ 1,177,010	\$ 1,208,591	\$ 1,239,895	\$ 31,304	2.59%
Quarry Operation							
Permits	\$ -	\$ 2,080	\$ 2,080	\$ 2,420	\$ 2,420	\$ -	0.00%
Rentals	-	-	-	12,000	45,000	33,000	275.00%
Penalties	-	-	143	200	500	300	150.00%
Other Contracted Services	13,081	7,329	7,000	30,000	30,000	-	0.00%
Electricity-Quarry	944	952	1,000	1,400	1,200	(200)	-14.29%
Explosives and Drilling Supplies	1,498	-	-	4,000	4,000	-	0.00%
General Construction Materials	7	-	-	200	200	-	0.00%
Propane Gas	777	-	-	-	-	-	N/A
Propane Gas-Quarry	-	576	550	600	1,500	900	150.00%
Water and Sewer-Quarry	435	435	450	450	450	-	0.00%
Other Supplies and Materials	-	39	-	60	60	-	0.00%
In-service/Staff Development	400	425	500	425	1,000	575	135.29%
Other Charges	-	-	-	150	150	-	0.00%
Sub-total	\$ 17,142	\$ 11,836	\$ 11,723	\$ 51,905	\$ 86,480	\$ 34,575	66.61%
Litter Collection							
Guard	\$ 14,848	\$ 20,055	\$ 30,003	\$ 41,722	\$ 38,180	\$ (3,542)	-8.49%
Clerical Personnel	-	3,268	-	4,534	5,800	1,266	27.93%
Bonus Payments	315	-	-	-	-	-	N/A
Gasoline	-	-	-	7,980	7,980	-	0.00%
Instructional Supplies and Materials	40,035	36,333	34,150	26,340	26,340	-	0.00%
Other Supplies and Materials	4,472	4,269	4,000	5,300	5,300	-	0.00%
Other Charges	2,524	1,068	2,200	4,200	4,200	-	0.00%
Sub-total	\$ 62,194	\$ 64,993	\$ 70,353	\$ 90,075	\$ 87,800	\$ (2,275)	-2.53%
Other Charges							
Communications	\$ 5,250	\$ 17,574	\$ 5,100	\$ 5,100	\$ 20,000	\$ 14,900	292.16%
Data Processing Services	1,771	3,266	3,420	3,420	3,420	-	0.00%
Electricity	16,306	18,709	21,771	21,771	22,000	229	1.05%
Natural Gas	4,745	3,980	3,450	3,450	4,000	550	15.94%
Propane Gas	192	1,055	1,164	1,164	1,500	336	28.87%
Water and Sewer	5,745	3,877	4,000	4,000	4,000	-	0.00%

	Expenditures		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Expenditures	2022-2023	2023-2024	Dollar	%
			2022-2023				
Building and Contents Insurance	4,956	4,617	4,957	4,957	5,500	543	10.95%
Liability Insurance	335,746	346,546	346,547	346,547	360,000	13,453	3.88%
Trustee's Commission	84,111	91,526	94,489	87,241	93,000	5,759	6.60%
Vehicle and Equipment Insurance	104,482	107,616	107,617	107,617	120,000	12,383	11.51%
Sub-total	\$ 563,304	\$ 598,766	\$ 592,515	\$ 585,267	\$ 633,420	\$ 48,153	8.23%
Employee Benefits							
Longevity	\$ 42,825	\$ 41,325	\$ 42,750	\$ 44,325	\$ 44,325	\$ -	0.00%
Social Security	136,758	130,353	139,440	179,124	186,250	7,126	3.98%
Retirement	259,687	229,438	271,525	306,432	336,711	30,279	9.88%
Group Life Insurance	4,029	3,811	3,815	6,001	6,134	133	2.22%
Health Insurance	572,561	614,349	595,074	701,687	783,437	81,750	11.65%
Dental Insurance	20,125	19,685	17,289	22,874	22,874	0	0.00%
Unemployment Compensation	5,490	-	-	2,991	2,991	-	0.00%
Employer Medicare	31,985	30,486	32,611	41,892	41,991	99	0.24%
Workers' Compensation Insurance	211,075	217,407	223,929	211,075	230,000	18,925	8.97%
Sub-total	\$ 1,284,535	\$ 1,286,854	\$ 1,326,433	\$ 1,516,400	\$ 1,654,713	\$ 138,313	9.12%
Capital Outlay							
Communication Equipment	\$ -	\$ -	\$ 650	\$ -	\$ 1,000	\$ 1,000	N/A
Data Processing Equipment	136	3,391	2,000	1,000	1,000	-	0.00%
Food Service Equipment	-	-	500	-	-	-	N/A
Furniture and Fixtures	-	-	4,700	1,000	-	(1,000)	-100.00%
Highway Equipment	-	27,933	-	-	-	-	N/A
Maintenance Equipment	-	8,995	-	-	-	-	N/A
Motor Vehicles	55,110	69,974	-	-	-	-	N/A
Office Equipment	230	470	250	500	500	-	0.00%
Health Equipment	-	-	1,500	-	7,000	7,000	N/A
Sub-total	\$ 55,476	\$ 110,763	\$ 9,600	\$ 2,500	\$ 9,500	\$ 7,000	280.00%
Total Appropriations	\$ 7,625,872	\$ 8,535,832	\$ 8,960,477	\$ 10,220,995	\$ 13,141,052	\$ 2,920,057	28.57%

Miscellaneous Schedules

Sumner County, Tennessee											
General Fund											
Long-term Planning	Audited June 30, 2016	Audited June 30, 2017	Audited June 30, 2018	Audited June 30, 2019	Audited June 30, 2020	Audited June 30, 2021	Audited June 30, 2022	Estimated June 30, 2023	Estimated June 30, 2024	Estimated June 30, 2025	Estimated June 30, 2026
Revenues											
Local Taxes	\$ 27,201,023	\$ 28,552,353	\$ 30,056,744	\$ 30,263,740	\$ 34,432,849	\$ 36,619,278	\$ 38,612,559	45,892,837	\$ 44,501,843	\$ 45,513,675	\$ 46,622,672
Licenses and Permits	882,767	1,001,044	1,040,393	1,070,997	1,144,305	1,403,565	1,802,263	1,430,989	1,457,530	1,593,357	1,625,332
Fines, Forfeitures and Penalties	728,805	675,914	698,401	615,071	558,933	534,928	633,431	603,260	611,974	619,794	620,928
Charges for Current Services	6,600,788	7,179,634	7,831,601	8,257,828	8,297,348	9,033,162	9,168,924	10,882,070	10,963,892	10,789,050	10,269,524
Other Local Revenues	760,716	787,797	2,340,117	3,243,460	3,222,770	3,266,616	3,814,230	4,080,466	4,076,963	4,167,691	4,367,395
Fees Received From Officials	8,872,568	9,577,462	9,913,902	9,616,043	10,374,242	11,415,331	12,062,972	11,749,750	11,984,668	12,933,503	13,402,577
State of Tennessee	7,627,038	6,974,661	7,876,121	7,724,391	8,867,194	9,826,893	6,232,061	10,190,292	8,483,067	9,011,532	9,304,934
Federal Government	565,433	358,081	340,776	248,373	690,371	3,230,875	3,583,660	6,311,433	28,633,402	96,474	97,387
Other Government and Citizen Groups	340,390	650,771	556,811	349,753	332,792	375,257	650,500	871,880	4,045	6,949	6,963
Other Sources	325,089	317	8,602	15,168	6,423	1,178	46,769	262,252	-	-	-
Total	\$ 53,904,617	\$ 55,758,034	\$ 60,663,468	\$ 61,404,824	\$ 67,927,226	\$ 75,707,082	\$ 76,607,369	\$ 92,275,229	\$ 110,717,385	\$ 84,732,023	\$ 86,317,711
Expenditures/Other Uses											
General Government	\$ 5,974,984	\$ 6,390,328	\$ 6,908,097	\$ 7,006,531	\$ 7,430,899	\$ 8,151,203	\$ 9,602,996	\$ 11,138,046	\$ 9,942,068	\$ 11,528,248	\$ 11,988,455
Finance	4,920,170	4,852,376	4,994,340	4,992,453	5,559,280	5,780,119	6,349,125	7,037,751	7,556,008	7,796,791	8,198,444
Administration of Justice	4,768,691	4,982,297	5,380,136	5,484,686	5,728,534	5,802,671	5,784,980	7,335,676	7,878,667	7,613,966	7,801,680
Public Safety	20,530,606	21,706,216	25,401,840	26,447,069	28,130,198	28,148,303	30,163,431	35,191,799	36,927,594	39,450,065	42,143,315
Public Health and Welfare	10,455,321	10,829,654	10,885,002	11,127,068	12,122,189	12,393,164	12,484,241	14,196,569	15,810,608	15,012,656	15,569,730
Social, Cultural and Recreational	2,349,921	2,417,753	2,480,892	2,499,344	2,601,301	2,608,678	2,465,141	2,631,235	2,907,806	2,663,971	2,704,546
Agriculture and Natural Resources	465,937	462,930	481,593	468,577	522,694	497,904	489,980	462,122	613,057	491,921	494,482
Other Operations	1,823,738	1,953,278	3,266,770	2,158,052	2,458,823	5,177,315	5,790,612	18,480,725	30,959,423	2,547,637	2,655,918
Traffic Control	-	4,438	340	445	25,935	-	375	500	1,500	1,500	1,500
Public Health and Welfare	102,120	6	-	(28,300)	-	-	-	-	-	-	-
Capital Projects	1,525	3,884	30,102	21,874	-	10,153	3,644	248,038	-	-	-
Total	\$ 51,393,014	\$ 53,603,160	\$ 59,829,111	\$ 60,177,799	\$ 64,579,851	\$ 68,569,510	\$ 73,134,525	\$ 96,722,461	\$ 112,596,730	\$ 87,106,754	\$ 91,558,071
Net change	\$ 2,511,603	\$ 2,154,874	\$ 834,357	\$ 1,227,025	\$ 3,347,375	\$ 7,137,572	\$ 3,472,844	\$ (4,447,232)	\$ (1,879,345)	\$ (2,374,731)	\$ (5,240,360)
Ending Balance(s)											
Restricted	\$ 1,064,370	\$ 1,008,441	\$ 970,548	\$ 993,010	\$ 1,378,130	\$ 1,569,178	\$ 1,796,398	\$ 3,284,258	\$ 3,955,608	\$ 4,640,608	\$ 5,398,608
Committed	11,298,173	11,217,757	9,535,508	9,550,761	9,626,379	11,675,053	9,281,584	1,455,187	1,383,187	1,383,187	1,383,187
Assigned	28,378	(46,252)	42,767	38,022	142,486	356,733	548,571	659,142	672,330	857,778	917,236
Unassigned	16,500,727	18,866,576	21,332,057	22,526,110	25,308,284	29,991,886	35,439,142	37,219,877	34,727,993	31,482,814	25,424,995
Total	\$ 28,891,648	\$ 31,046,522	\$ 31,880,879	\$ 33,107,904	\$ 36,455,279	\$ 43,592,851	\$ 47,065,695	\$ 42,618,463	\$ 40,739,117	\$ 38,364,387	\$ 33,124,026
Payroll Portion (salaries and benefits)		\$ 40,878,433	\$ 43,782,127	\$ 45,699,498	\$ 48,303,366	\$ 50,001,158	\$ 54,299,445	\$ 56,963,211	\$ 60,601,827	\$ 63,228,664	\$ 68,263,162
Salary as percentage of appropriations		76.26%	73.18%	75.94%	74.80%	72.92%	74.25%	58.89%	53.82%	72.59%	74.56%
Change in un-assigned fund balance		\$ 2,365,849	\$ 2,465,481	\$ 1,194,054	\$ 2,782,174	\$ 4,683,602	\$ 5,447,256	\$ 1,780,735	\$ (2,491,884)	\$ (3,245,179)	\$ (6,057,818)

Note: The above projections are based on historical trends adjusted for known factors. This is believed, based on current data, to be the most likely outcome without additional changes in historical trends. As trends change and all factors are not known, results will significantly vary from estimates. Additionally, future unknown flow-through revenues are not estimated or included. Even with the early noted limitations, these estimates may still serve as useful planning tools. This analysis focuses on estimated unassigned fund balance and revenues and expenditures by major functions.

- Assumptions**
- 1.) Tax rate for fiscal year 2024 forward is \$0.56
 - 2.) Historical trends are assumed to continue unless known factors are to the contrary
 - 3.) The expenditures for FY2024 are estimated based on expenditure trends; therefore, they will not agree with the budget document appropriations

Sumner County, Tennessee											
Courthouse & Jail Maintenance Fund											
Long-term Planning	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Estimated	Estimated	Estimated	Estimated
	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026
Revenues											
Local Taxes	\$ 341,059	\$ 309,970	\$ 338,417	\$ 308,243	\$ 267,568	\$ 251,064	\$ 312,580	\$ 327,668	\$ 285,102	\$ 288,116	\$ 283,462
Charges for Current Services	190,573	317,133	350,690	319,239	381,166	324,351	296,516	474,367	500,000	500,000	500,000
Other Local Revenues	12,050	-	105	208	10,477	6,513	7,203	6,500	-	-	-
Total	\$ 543,682	\$ 627,103	\$ 689,212	\$ 627,690	\$ 659,211	\$ 581,928	\$ 616,299	\$ 808,535	\$ 785,102	\$ 788,116	\$ 783,462
Expenditures/Other Uses											
General Government	\$ 513,866	\$ 547,908	\$ 602,574	\$ 659,148	\$ 755,078	\$ 591,318	\$ 601,176	\$ 788,616	\$ 796,156	\$ 756,594	\$ 783,596
Total	\$ 513,866	\$ 547,908	\$ 602,574	\$ 659,148	\$ 755,078	\$ 591,318	\$ 601,176	\$ 788,616	\$ 796,156	\$ 756,594	\$ 783,596
Net change	\$ 29,816	\$ 79,195	\$ 86,638	\$ (31,458)	\$ (95,868)	\$ (9,390)	\$ 15,123	\$ 19,919	\$ (11,054)	\$ 31,521	\$ (134)
Ending Balance(s)											
Restricted	\$ 99,314	\$ 178,509	\$ 265,147	\$ 233,689	\$ 137,821	\$ 128,431	\$ 143,554	\$ 163,473	\$ 152,419	\$ 183,940	\$ 183,806
Total	\$ 99,314	\$ 178,509	\$ 265,147	\$ 233,689	\$ 137,821	\$ 128,431	\$ 143,554	\$ 163,473	\$ 152,419	\$ 183,940	\$ 183,806

Note: The above projections are based on historical trends adjusted for known factors. This is believed, based on current data, to be the most likely outcome without additional changes in historical trends. As trends change and all factors are not known, results will significantly vary from estimates. Additionally, future unknown flow-through revenues are not estimated or included. Even with the early noted limitations, these estimates may still serve as useful planning tools. This analysis focuses on estimated unassigned fund balance and revenues and expenditures by major functions.

Assumptions

1.) Historical trends are assumed to continue unless known factors are to the contrary

Sumner County, Tennessee Drug Control Fund											
Long-term Planning	Audited June 30, 2016	Audited June 30, 2017	Audited June 30, 2018	Audited June 30, 2019	Audited June 30, 2020	Audited June 30, 2021	Audited June 30, 2022	Estimated June 30, 2023	Estimated June 30, 2024	Estimated June 30, 2025	Estimated June 30, 2026
Revenues											
Local Taxes	\$ 41,974	\$ 49,261	\$ 35,781	\$ 36,863	\$ 32,655	\$ 45,172	\$ 46,221	\$ 36,801	\$ 34,660	\$ 35,123	\$ 34,587
Total	<u>\$ 41,974</u>	<u>\$ 49,261</u>	<u>\$ 35,781</u>	<u>\$ 36,863</u>	<u>\$ 32,655</u>	<u>\$ 45,172</u>	<u>\$ 46,221</u>	<u>\$ 36,801</u>	<u>\$ 34,660</u>	<u>\$ 35,123</u>	<u>\$ 34,587</u>
Expenditures/Other Uses											
Drug Enforcement - Local	\$ 41,227	\$ 56,171	\$ 61,367	\$ 13,299	\$ 77,163	\$ 33,578	\$ 9,794	\$ 10,248	\$ 37,856	\$ 37,856	\$ 37,856
Total	<u>\$ 41,227</u>	<u>\$ 56,171</u>	<u>\$ 61,367</u>	<u>\$ 13,299</u>	<u>\$ 77,163</u>	<u>\$ 33,578</u>	<u>\$ 9,794</u>	<u>\$ 10,248</u>	<u>\$ 37,856</u>	<u>\$ 37,856</u>	<u>\$ 37,856</u>
Net change	<u>\$ 747</u>	<u>\$ (6,910)</u>	<u>\$ (25,586)</u>	<u>\$ 23,564</u>	<u>\$ (44,508)</u>	<u>\$ 11,594</u>	<u>\$ 36,427</u>	<u>\$ 26,553</u>	<u>\$ (3,196)</u>	<u>\$ (2,733)</u>	<u>\$ (3,269)</u>
Ending Balance(s)											
Restricted	\$ 144,384	\$ 137,474	\$ 111,888	\$ 135,452	\$ 90,944	\$ 102,538	\$ 138,965	\$ 165,518	\$ 162,322	\$ 159,589	\$ 156,321
Total	<u>\$ 144,384</u>	<u>\$ 137,474</u>	<u>\$ 111,888</u>	<u>\$ 135,452</u>	<u>\$ 90,944</u>	<u>\$ 102,538</u>	<u>\$ 138,965</u>	<u>\$ 165,518</u>	<u>\$ 162,322</u>	<u>\$ 159,589</u>	<u>\$ 156,321</u>

Note: The above projections are based on historical trends adjusted for known factors. This is believed, based on current data, to be the most likely outcome without additional changes in historical trends. As trends change and all factors are not known, results will significantly vary from estimates. Additionally, future unknown flow-through revenues are not estimated or included. Even with the early noted limitations, these estimates may still serve as useful planning tools. This analysis focuses on estimated unassigned fund balance and revenues and expenditures by major functions.

Assumptions

- | |
|---|
| 1.) Historical trends are assumed to continue unless known factors are to the contrary
3.) The expenditures for FY2024 are estimated based on expenditure trends; therefore, they will not agree with the budget document appropriations |
|---|

Sumner County, Tennessee General Debt Service Fund											
Long-term Planning	Audited June 30, 2016	Audited June 30, 2017	Audited June 30, 2018	Audited June 30, 2019	Audited June 30, 2020	Audited June 30, 2021	Audited June 30, 2022	Estimated June 30, 2023	Estimated June 30, 2024	Estimated June 30, 2025	Estimated June 30, 2026
Revenues											
Local Taxes	\$ 14,999,965	\$ 15,325,857	\$ 5,562,603	\$ 1,453,523	\$ 16,698,276	\$ 21,521,408	\$ 22,021,373	\$ 8,366,474	\$ 16,903,963	\$ 17,217,595	\$ 17,545,348
Local Option Taxes	10,451,698	11,732,068	12,223,571	12,628,810	13,125,715	16,474,358	18,909,279	18,129,692	17,555,985	17,570,434	17,746,138
Other Local Revenues	550,623	958,043	1,598,893	3,751,710	3,375,756	1,180,295	447,350	1,949,663	542,500	937,338	690,669
State of Tennessee	8,437	8,437	8,437	11,183	37,022	48,142	48,857	22,238	36,052	9,468	9,468
Other Government and Citizen Groups	27,996	-	-	-	-	-	159,215	791,175	765,550	759,675	753,050
Other Sources	-	-	-	-	-	25,479,157	12,328,186	-	-	-	-
Total	\$ 26,038,720	\$ 28,024,405	\$ 19,393,505	\$ 17,845,226	\$ 33,236,770	\$ 64,703,360	\$ 53,914,260	\$ 29,259,242	\$ 35,804,049	\$ 36,494,511	\$ 36,744,673
Expenditures/Other Uses											
General Government - Principal	\$ 906,370	\$ 1,101,372	\$ 1,568,384	\$ 1,630,630	\$ 1,693,044	\$ 3,158,436	\$ 3,271,939	\$ 3,775,730	\$ 5,114,854	\$ 3,815,940	\$ 4,005,786
Education - Principal	12,040,723	12,883,628	12,981,616	13,594,370	16,031,956	19,631,564	21,193,061	21,864,270	16,545,146	8,919,060	9,369,214
General Government - Interest	609,595	555,342	523,116	473,378	416,835	2,519,401	2,911,547	3,011,436	2,789,172	2,565,903	2,370,360
Education - Interest	7,108,271	6,447,502	5,962,203	5,405,693	9,887,431	8,204,519	8,999,571	7,950,181	6,740,696	6,106,341	5,651,259
General Government - Other	406,533	426,948	243,112	183,140	494,483	600,430	629,766	417,247	588,152	459,051	467,681
Education - Other	2,655	2,650	1,830	1,830	2,580	2,560	2,530	4,000	4,000	4,000	4,000
Other Financing Uses	-	2,800,000	-	-	3,487,522	25,475,915	12,325,282	-	-	-	-
Total	\$ 21,074,148	\$ 24,217,442	\$ 21,280,261	\$ 21,289,040	\$ 32,013,851	\$ 59,592,825	\$ 49,333,696	\$ 37,022,865	\$ 31,782,020	\$ 21,870,294	\$ 21,868,300
Net change	\$ 4,964,572	\$ 3,806,964	\$ (1,886,756)	\$ (3,443,814)	\$ 1,222,919	\$ 5,110,535	\$ 4,580,564	\$ (7,763,623)	\$ 4,022,029	\$ 14,624,217	\$ 14,876,373
Ending Balance(s)											
Ending Balance	\$ 21,764,374	\$ 25,571,338	\$ 23,684,582	\$ 20,240,768	\$ 21,463,687	\$ 26,574,221	\$ 31,154,786	\$ 23,391,163	\$ 27,413,192	\$ 42,037,409	\$ 56,913,782
Total	\$ 21,764,374	\$ 25,571,338	\$ 23,684,582	\$ 20,240,768	\$ 21,463,687	\$ 26,574,221	\$ 31,154,786	\$ 23,391,163	\$ 27,413,192	\$ 42,037,409	\$ 56,913,782

Note: The above projections are based on historical trends adjusted for known factors. This is believed, based on current data, to be the most likely outcome without additional changes in historical trends. As trends change and all factors are not known, results will significantly vary from estimates. Additionally, future unknown flow-through revenues are not estimated or included. Even with the early noted limitations, these estimates may still serve as useful planning tools. This analysis focuses on estimated unassigned fund balance and revenues and expenditures by major functions.

- Assumptions**
- 1.) Tax rate for fiscal year 2024 forward is \$0.2523
 - 2.) Historical trends are assumed to continue unless known factors are to the contrary

Sumner County, Tennessee											
Highway/Public Works Fund											
Long-term Planning	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Estimated	Estimated	Estimated	Estimated
	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026
Revenues											
Local Taxes	\$ 633,761	\$ 644,708	\$ 666,574	\$ 673,655	\$ 749,591	\$ 796,634	\$ 811,528	\$ 824,473	\$ 832,661	\$ 839,383	\$ 855,362
Local Option Taxes	2,221,512	2,304,314	2,367,875	2,398,892	2,456,994	2,558,773	2,779,114	2,839,671	2,874,337	2,942,498	2,943,603
Licenses and Permits	1,100	1,100	500	1,400	29,100	30,600	39,600	26,835	28,654	30,409	30,409
Charges for Current Services	-	-	-	-	-	-	934	-	-	-	-
Other Local Revenues	147,363	85,063	109,291	71,492	147,481	69,834	45,893	168,440	117,200	117,200	117,200
State of Tennessee	3,406,430	3,798,927	4,144,198	4,830,991	4,685,084	5,070,037	4,828,945	4,899,705	5,962,246	6,005,048	6,047,996
Federal Government	-	-	-	-	2,221	842	-	-	-	-	-
Other Government and Citizen Groups	221,011	148,228	264,108	240,530	284,100	781,500	47,000	-	-	-	-
Other Sources	-	536	2,389	19,196	3,000	-	43,517	-	-	-	-
Total	\$ 6,631,176	\$ 6,982,876	\$ 7,554,935	\$ 8,236,157	\$ 8,357,572	\$ 9,308,220	\$ 8,596,531	\$ 8,759,125	\$ 9,815,097	\$ 9,934,538	\$ 9,994,569
Expenditures/Other Uses											
Administration	\$ 204,764	\$ 198,750	\$ 223,371	\$ 233,912	\$ 301,899	\$ 307,823	\$ 292,074	\$ 303,809	\$ 309,774	\$ 362,989	\$ 380,559
Highway and Bridge Maintenance	4,729,679	4,497,444	4,806,004	4,729,028	4,991,076	4,450,347	5,156,711	5,469,034	8,457,571	6,582,025	6,582,025
Equipment Operation/Maintenance	801,027	936,351	970,773	981,145	886,446	885,051	1,013,835	1,177,010	1,066,647	1,113,632	1,145,640
Quarry Operation	23,304	27,850	9,296	30,536	21,169	17,142	11,836	11,723	65,061	12,668	12,668
Litter Collection	64,250	52,306	71,934	68,705	76,858	62,194	64,993	70,353	72,287	69,558	79,265
Other Charges	396,455	394,856	446,777	480,604	535,236	563,304	598,766	592,515	664,682	680,797	735,253
Employee Benefits	988,019	1,077,222	1,064,526	1,131,441	1,245,410	1,284,535	1,286,854	1,326,433	1,630,046	1,437,826	1,487,821
Capital Outlay	608,145	370,197	465,592	520,834	524,034	55,476	110,763	9,600	8,212	8,212	8,212
Total	\$ 7,815,643	\$ 7,554,976	\$ 8,058,273	\$ 8,176,205	\$ 8,582,128	\$ 7,625,872	\$ 8,535,832	\$ 8,960,477	\$ 12,274,279	\$ 10,267,706	\$ 10,431,443
Net change	\$ (1,184,467)	\$ (572,101)	\$ (503,338)	\$ 59,952	\$ (224,556)	\$ 1,682,349	\$ 60,699	\$ (201,352)	\$ (2,459,182)	\$ (333,168)	\$ (436,873)
Ending Balance(s)											
Restricted	\$ 2,279,414	\$ 1,707,313	\$ 1,203,975	\$ 1,263,927	\$ 1,039,371	\$ 2,721,719	\$ 2,782,418	\$ 2,581,066	\$ 121,884	\$ (211,284)	\$ (648,158)
Total	\$ 2,279,414	\$ 1,707,313	\$ 1,203,975	\$ 1,263,927	\$ 1,039,371	\$ 2,721,719	\$ 2,782,418	\$ 2,581,066	\$ 121,884	\$ (211,284)	\$ (648,158)

Note: The above projections are based on historical trends adjusted for known factors. This is believed, based on current data, to be the most likely outcome without additional changes in historical trends. As trends change and all factors are not known, results will significantly vary from estimates. Additionally, future unknown flow-through revenues are not estimated or included. Even with the early noted limitations, these estimates may still serve as useful planning tools. This analysis focuses on estimated unassigned fund balance and revenues and expenditures by major functions.

- Assumptions**
- 1.) Tax rate for fiscal year 2024 forward is \$0.0123
 - 2.) Historical trends are assumed to continue unless known factors are to the contrary
 - 3.) The expenditures for FY2024 are estimated based on expenditure trends; therefore, they will not agree with the budget document appropriations

Sumner County, Tennessee													
Capital Projects Fund													
Long-term Planning													
	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028
Revenues													
Local Taxes	\$ 5,230,147	\$ 5,343,665	\$ 15,847,115	\$ 20,131,009	\$ 10,426,971	\$ 7,367,243	\$ 7,404,414	\$ 11,625,916	\$ 4,646,563	\$ 4,538,130	\$ 4,624,517	\$ 4,708,292	\$ 4,787,750
Other Local Revenues	-	-	-	-	46,325	-	345	-	-	-	-	-	-
State of Tennessee	74,489	92,985	7,228	40,985	17,176	13,378	1,139,708	2,743,386	7,007	7,007	7,007	7,007	7,007
Federal Government	1,357,723	1,805,150	660,445	399,823	119,477	85,524	-	1,158,080	-	-	-	-	-
Other Government and Citizens Groups	-	-	1,501,139	32,704	-	44,558	-	3,150,000	-	-	-	-	-
Other Sources	-	3,615,014	-	103,339,331	3,487,522	155,254,065	13,074,293	8,988,949	-	-	-	-	-
Total	\$ 6,662,359	\$ 10,856,814	\$ 18,015,927	\$ 123,943,852	\$ 14,097,471	\$ 162,764,768	\$ 21,618,760	\$ 27,666,331	\$ 4,653,570	\$ 4,545,136	\$ 4,631,524	\$ 4,715,299	\$ 4,794,757
Expenditures/Other Uses													
General Administration Projects	\$ 103,815	\$ 105,671	\$ 312,934	\$ 399,009	\$ 205,998	\$ 690,451	\$ 221,587	\$ 245,000	\$ 99,373	\$ -	\$ -	\$ -	\$ -
Other General Government Projects	1,926,981	841,404	376,617	1,443,282	1,503,414	616,999	1,071,770	2,123,111	5,005,181	496,835	196,500	713,000	82,500
Administration of Justice Projects	391,682	179,082	169,986	5,779,058	2,245,225	72,031,323	10,392,167	7,774,731	-	-	-	-	-
Public Safety Projects	3,716,651	895,600	766,216	9,026,429	7,440,068	1,903,720	1,352,715	2,722,092	1,205,085	999,500	1,049,500	1,049,500	1,099,500
Public Health and Welfare Projects	2,480,729	2,806,437	852,091	1,656,913	1,720,738	1,481,229	1,067,928	13,985,587	4,403,500	4,591,850	4,063,935	3,207,828	1,452,612
Social, Cultural, and Recreational Projects	1,000	1,264,209	161,726	(35,233)	45,420	49,554	24,600	1,475,731	250,000	156,500	118,000	48,000	40,000
Agricultural and Natural Resources	-	-	-	-	-	-	-	10,000	-	-	500,000	-	-
Highway and Street Capital Projects	349,876	-	9,860	-	575,450	571,631	1,551,435	3,241,567	645,522	-	-	-	-
Education Projects	35,376,259	23,476,097	16,273,124	7,949,412	98,704,355	18,056,776	49,894,191	28,385,162	-	-	-	-	-
Total	\$ 44,346,993	\$ 29,568,500	\$ 18,922,554	\$ 26,218,870	\$ 112,440,668	\$ 95,401,683	\$ 65,576,393	\$ 59,962,981	\$ 11,608,660	\$ 6,244,685	\$ 5,927,935	\$ 5,018,328	\$ 5,349,224
Net change	\$ (37,684,634)	\$ (18,711,686)	\$ (906,627)	\$ 97,724,982	\$ (98,343,197)	\$ 67,363,085	\$ (43,957,633)	\$ (32,296,650)	\$ (6,955,091)	\$ (1,699,549)	\$ (1,296,411)	\$ (303,029)	\$ (554,467)
Ending Balance(s)													
Restricted	\$ 32,690,879	\$ 13,979,193	\$ 13,072,566	\$ 110,797,548	\$ 12,454,351	\$ 79,817,436	\$ 35,859,803	\$ 3,563,153	\$ (3,391,938)	\$ (5,091,486)	\$ (6,387,897)	\$ (6,690,926)	\$ (7,245,393)
Total	\$ 32,690,879	\$ 13,979,193	\$ 13,072,566	\$ 110,797,548	\$ 12,454,351	\$ 79,817,436	\$ 35,859,803	\$ 3,563,153	\$ (3,391,938)	\$ (5,091,486)	\$ (6,387,897)	\$ (6,690,926)	\$ (7,245,393)

Note: The above projections are based on historical trends adjusted for known factors and departmental long-term capital requests. This is believed, based on current data, to be the most likely outcome without additional changes in historical trends. As trends change and all factors are not known, results will significantly vary from estimates. Additionally, future unknown flow-through revenues are not estimated or included. Even with the early noted limitations, these estimates may still serve as useful planning tools. This analysis focuses on estimated unassigned fund balance and revenues and expenditures by major functions.

Assumptions

- 1.) Tax rate for fiscal year 2024 forward is \$0.0665
- 2.) Historical trends are assumed to continue unless known factors are to the contrary

**Sumner County, Tennessee
General Debt Service Fund**

Bonded Debt Principal Only

Fiscal Year	General Obligation 2013			2021A-1 Refinancing			2021-2	General Obligation 2015		2019 Bond	2020		2021A-2	Total
	General	Education	Refinanced	General	Education	Education	General	Education	Education	General	Education	Res Auth.		
2024	\$ 1,547,653	\$ 8,452,347	\$ (10,000,000)	\$ 1,474,913	\$ 8,055,087	\$ 1,660,000	\$ 387,000	\$ 2,623,000	\$ 3,655,000	\$ 2,842,941	\$ 552,059	410,000	\$ 21,660,000	
2025	-	-	-	-	-	1,750,000	405,643	2,749,357	3,840,000	2,985,297	579,703	425,000	12,735,000	
2026	-	-	-	-	-	1,835,000	425,571	2,884,429	4,040,000	3,140,214	609,786	440,000	13,375,000	
2027	-	-	-	-	-	1,930,000	446,143	3,023,857	4,245,000	3,303,505	641,495	500,000	14,090,000	
2028	-	-	-	-	-	2,025,000	467,357	3,167,643	4,465,000	3,470,983	674,017	495,000	14,765,000	
2029	-	-	-	-	-	2,125,000	485,357	3,289,643	4,690,000	3,646,835	708,165	520,000	15,465,000	
2030	-	-	-	-	-	2,230,000	499,500	3,385,500	4,935,000	3,835,248	744,752	550,000	16,180,000	
2031	-	-	-	-	-	2,345,000	514,929	3,490,071	5,185,000	4,011,100	778,900	575,000	16,900,000	
2032	-	-	-	-	-	2,460,000	531,000	3,599,000	5,395,000	4,174,391	810,609	605,000	17,575,000	
2033	-	-	-	-	-	2,535,000	547,714	3,712,286	5,560,000	4,325,122	839,878	635,000	18,155,000	
2034	-	-	-	-	-	2,610,000	565,714	3,834,286	5,735,000	4,429,796	860,204	650,000	18,685,000	
2035	-	-	-	-	-	2,660,000	584,357	3,960,643	5,920,000	4,513,535	876,465	660,000	19,175,000	
2036	-	-	-	-	-	2,715,000	604,286	4,095,714	6,115,000	4,601,461	893,539	675,000	19,700,000	
2037	-	-	-	-	-	2,770,000	-	-	6,320,000	4,693,574	911,426	690,000	15,385,000	
2038	-	-	-	-	-	2,825,000	-	-	6,540,000	4,781,500	928,500	700,000	15,775,000	
2039	-	-	-	-	-	2,880,000	-	-	6,785,000	4,873,612	946,388	715,000	16,200,000	
2040	-	-	-	-	-	2,940,000	-	-	-	4,974,099	965,901	730,000	9,610,000	
2041	-	-	-	-	-	3,000,000	-	-	-	-	-	745,000	3,745,000	
2042	-	-	-	-	-	-	-	-	-	-	-	760,000	760,000	
Total	\$ 1,547,653	\$ 8,452,347	\$ (10,000,000)	\$ 1,474,913	\$ 8,055,087	\$ 43,295,000	\$ 6,464,571	\$ 43,815,429	\$ 83,425,000	\$ 68,603,213	\$ 13,321,787	\$ 11,480,000	\$ 279,935,000	

Bonded Debt Interest Only

Fiscal Year	General Obligation 2013			2021A-1 Refinancing			2021-2	General Obligation 2015		2019 Bond	2020		2021A-2	Total
	General	Education	Refinanced	General	Education	Education	General	Education	Education	General	Education	Res Auth.		
2024	\$ 23,215	\$ 126,785	\$ (150,000)	\$ 36,873	\$ 201,377	\$ 1,392,850	\$ 214,966	\$ 1,456,990	\$ 3,265,806	\$ 2,181,783	\$ 423,672	\$ 355,550	\$ 9,529,867	
2025	-	-	-	-	-	1,309,850	195,150	1,322,681	3,078,431	2,036,078	395,378	334,675	8,672,243	
2026	-	-	-	-	-	1,222,350	174,369	1,181,837	2,881,431	1,882,940	365,641	313,050	8,021,618	
2027	-	-	-	-	-	1,130,600	157,038	1,064,368	2,674,306	1,721,848	334,359	289,550	7,372,069	
2028	-	-	-	-	-	1,034,100	143,335	971,496	2,456,556	1,552,485	301,471	264,675	6,724,118	
2029	-	-	-	-	-	932,850	126,618	858,188	2,227,681	1,374,540	266,916	239,300	6,026,093	
2030	-	-	-	-	-	826,600	109,418	741,613	1,987,056	1,187,488	230,594	212,550	5,295,319	
2031	-	-	-	-	-	715,100	94,202	638,479	1,734,056	1,011,384	196,397	184,425	4,574,043	
2032	-	-	-	-	-	597,850	78,513	532,143	1,523,506	847,675	164,607	154,925	3,899,219	
2033	-	-	-	-	-	524,050	62,332	422,474	1,359,181	699,310	135,796	130,275	3,333,418	
2034	-	-	-	-	-	448,000	45,631	309,275	1,186,172	595,673	115,671	115,063	2,815,485	
2035	-	-	-	-	-	395,800	28,015	189,876	1,000,363	511,776	99,380	103,600	2,328,810	
2036	-	-	-	-	-	342,600	9,442	63,996	804,794	420,626	81,680	91,919	1,815,057	
2037	-	-	-	-	-	288,300	-	-	598,775	330,609	64,200	79,543	1,361,427	
2038	-	-	-	-	-	232,900	-	-	381,763	241,781	46,950	66,512	969,906	
2039	-	-	-	-	-	176,400	-	-	135,700	148,218	28,782	52,800	541,900	
2040	-	-	-	-	-	118,800	-	-	-	49,741	9,659	38,350	216,550	
2041	-	-	-	-	-	60,000	-	-	-	-	-	23,600	83,600	
2042	-	-	-	-	-	-	-	-	-	-	-	8,075	8,075	
Total	\$ 23,215	\$ 126,785	\$ (150,000)	\$ 36,873	\$ 201,377	\$ 11,749,000	\$ 1,439,029	\$ 9,753,416	\$ 27,295,578	\$ 16,793,956	\$ 3,261,152	\$ 3,058,437	\$ 73,588,818	

**Sumner County, Tennessee
General Debt Service Fund**

Bonded Debt

Fiscal Year	General Obligation 2013			2021A-1 Refinancing			2021-2			General Obligation 2015		2019 Bond	2020		2021A-2	Total
	General	Education	Refinanced	General	Education	Education	General	Education	Education	General	Education	Res Auth.				
2024	\$ 1,570,867	\$ 8,579,133	\$ (10,150,000)	\$ 1,511,786	\$ 8,256,464	\$ 3,052,850	\$ 601,966	\$ 4,079,990	\$ 6,920,806	\$ 5,024,724	\$ 975,731	\$ 765,550	\$ 31,189,867			
2025	-	-	-	-	-	3,059,850	600,793	4,072,038	6,918,431	5,021,375	975,081	759,675	21,407,243			
2026	-	-	-	-	-	3,057,350	599,941	4,066,265	6,921,431	5,023,154	975,427	753,050	21,396,618			
2027	-	-	-	-	-	3,060,600	603,181	4,088,225	6,919,306	5,025,353	975,854	789,550	21,462,069			
2028	-	-	-	-	-	3,059,100	610,693	4,139,138	6,921,556	5,023,469	975,487	759,675	21,489,118			
2029	-	-	-	-	-	3,057,850	611,975	4,147,831	6,917,681	5,021,375	975,081	759,300	21,491,093			
2030	-	-	-	-	-	3,056,600	608,918	4,127,113	6,922,056	5,022,737	975,345	762,550	21,475,319			
2031	-	-	-	-	-	3,060,100	609,130	4,128,551	6,919,056	5,022,485	975,296	759,425	21,474,043			
2032	-	-	-	-	-	3,057,850	609,513	4,131,143	6,918,506	5,022,067	975,215	759,925	21,474,219			
2033	-	-	-	-	-	3,059,050	610,046	4,134,760	6,919,181	5,024,432	975,674	765,275	21,488,418			
2034	-	-	-	-	-	3,058,000	611,345	4,143,561	6,921,172	5,025,468	975,876	765,063	21,500,485			
2035	-	-	-	-	-	3,055,800	612,372	4,150,519	6,920,363	5,025,311	975,845	763,600	21,503,810			
2036	-	-	-	-	-	3,057,600	613,728	4,159,710	6,919,794	5,022,087	975,219	766,919	21,515,057			
2037	-	-	-	-	-	3,058,300	-	-	6,918,775	5,024,183	975,626	769,543	16,746,427			
2038	-	-	-	-	-	3,057,900	-	-	6,921,763	5,023,280	975,451	766,512	16,744,906			
2039	-	-	-	-	-	3,056,400	-	-	6,920,700	5,021,831	975,169	767,800	16,741,900			
2040	-	-	-	-	-	3,058,800	-	-	-	5,023,840	975,560	768,350	9,826,550			
2041	-	-	-	-	-	3,060,000	-	-	-	-	-	768,600	3,828,600			
2042	-	-	-	-	-	-	-	-	-	-	-	768,075	768,075			
Total	\$ 1,570,867	\$ 8,579,133	\$ (10,150,000)	\$ 1,511,786	\$ 8,256,464	\$ 55,044,000	\$ 7,903,600	\$ 53,568,845	\$ 110,720,578	\$ 85,397,169	\$ 16,582,939	\$ 14,538,437	\$ 353,523,818			

Notes

For the 2015 Series, bonds maturing on December 1, 2025 and thereafter are subject to redemption prior to maturity on December 1, 2024 and thereafter. All maturities are December 1.
 For the 2019 Series, bonds maturing on December 1, 2029 and thereafter are subject to redemption prior to maturity on December 1, 2028 and thereafter. All maturities are December 1.
 For the 2020 Series, bonds maturing on December 1, 2030 and thereafter are subject to redemption prior to maturity on December 1, 2029 and thereafter. All maturities are December 1.
 For the 2021-2 Series, bonds maturing on June 1, 2032 and thereafter are subject to redemption prior to maturity on June 1, 2031 and thereafter. All maturities are June 1.
 For the 2021-A2 Series, bonds maturing on December 1, 2032 and thereafter are subject to redemption prior to maturity on December 1, 2031 and thereafter. All maturities are December 1.
 *All noted redemptions are at par plus accrued interest.

Self-Insurance Fund

Sumner County, Tennessee
Self-Insurance
Summary

	Actual	Actual	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balances							
Net Position - Health	\$ 13,379,178	\$ 14,597,826	\$ 14,796,451	\$ 14,629,984	\$ 15,580,437	\$ 950,453	6.50%
Net Position - Dental	944,872	\$ 1,032,886	\$ 1,110,809	1,136,945	1,190,289	53,344	4.69%
Net Postion - Casualty	2,225,840	3,621,225	3,528,678	3,416,603	4,074,605	658,002	19.26%
Total	\$ 16,549,890	\$ 19,251,937	\$ 19,435,938	\$ 19,183,532	\$ 20,845,331	\$ 1,661,799	8.66%
Revenues and Estimated Revenues							
Self-Insured - Health	\$ 9,654,858	\$ 10,252,212	\$ 11,747,462	\$ 11,122,230	\$ 11,519,374	\$ 397,144	3.57%
Self-Insured - Dental	423,956	421,369	456,165	423,627	428,737	5,110	1.21%
Self-Insured - Casualty	3,929,630	2,249,173	2,313,342	2,097,408	2,302,921	205,513	9.80%
Total	\$ 14,008,443	\$ 12,922,754	\$ 14,516,969	\$ 13,643,265	\$ 14,251,032	\$ 607,767	4.45%
Expenses and Estimated Expenses							
Self-Insured - Health	\$ 8,436,210	\$ 10,053,587	\$ 10,963,476	\$ 11,122,230	\$ 11,527,210	\$ 404,979	3.64%
Self-Insured - Dental	335,942	343,446	376,685	349,561	345,142	(4,418)	-1.26%
Self-Insured - Casualty	2,534,245	2,341,720	1,767,414	2,092,071	2,297,451	205,380	9.82%
Total	\$ 11,306,396	\$ 12,738,753	\$ 13,107,576	\$ 13,563,862	\$ 14,169,803	\$ 605,941	4.47%
Ending Balances							
Net Position - Health	\$ 14,597,826	\$ 14,796,451	\$ 15,580,437	\$ 14,629,984	\$ 15,572,601	\$ 942,617	6.44%
Net Position - Dental	1,032,886	1,110,809	1,190,289	1,211,011	1,273,884	62,873	5.19%
Net Position - Casualty	3,621,225	3,528,678	4,074,605	3,421,940	4,080,075	658,135	19.23%
Total	\$ 19,251,937	\$ 19,435,938	\$ 20,845,331	\$ 19,262,935	\$ 20,926,560	\$ 1,663,625	8.64%

Sumner County, Tennessee
Self-Insurance
Statement of Revenues and Estimated Revenues

	Revenues	Revenues	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues 2022-2023	2022-2023	2023-2024	Dollar	%
Self-Insurance - Health							
Charges for Current Services	\$ 9,356,488	\$ 9,899,348	\$ 10,785,017	\$ 10,763,895	\$ 10,999,541	\$ 235,646	2.19%
Other Local Revenues	288,805	350,789	956,745	348,335	519,833	171,498	49.23%
Other Sources	9,565	2,075	5,700	10,000	-	(10,000)	-100.00%
Self-Insurance - Dental							
Charges for Current Services	423,505	418,496	416,820	422,727	420,868	(1,859)	-0.44%
Other Local Revenues	450	2,873	39,345	900	7,869	6,969	774.34%
Self-Insurance - Casualty							
Charges for Current Services	3,910,238	2,032,823	2,093,808	2,093,808	2,261,312	167,505	8.00%
Other Local Revenues	19,392	216,350	219,534	3,600	41,609	38,009	1055.80%
Total	\$ 14,008,443	\$ 12,922,754	\$ 14,516,969	\$ 13,643,265	\$ 14,251,032	\$ 607,767	4.45%

Sumner County, Tennessee
 Self-Insurance
 Statement of Expenses and Estimated Expenses

	Expenses	Expenses	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Expenses 2022-2023	2022-2023	2023-2024	Dollar	%
Other Charges							
Self-Insured - Health	\$ 8,436,210	\$ 10,053,587	\$ 10,963,476	\$ 11,122,230	\$ 11,527,210	\$ 404,979	3.64%
Self-Insured - Dental	335,942	343,446	376,685	349,561	345,142	(4,418)	-1.26%
Self-Insured - Casualty	2,534,245	2,341,720	1,767,414	2,092,071	2,297,451	205,380	9.82%
Total	<u>\$ 11,306,396</u>	<u>\$ 12,738,753</u>	<u>\$ 13,107,576</u>	<u>\$ 13,563,862</u>	<u>\$ 14,169,803</u>	<u>\$ 605,941</u>	<u>4.47%</u>

**Sumner County, Tennessee
Self-Insurance Health
Summary**

	Actual	Actual	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance							
Net Position-Health	\$ 13,183,353	\$ 14,167,135	\$ 14,177,870	\$ 14,185,293	\$ 14,821,856	\$ 636,563	4.49%
Net Position-Catastrophic Claims Reserve	195,825	430,691	618,581	444,691	758,581	313,890	70.59%
Total	\$ 13,379,178	\$ 14,597,826	\$ 14,796,451	\$ 14,629,984	\$ 15,580,437	\$ 950,453	6.79%
Revenues							
Charges for Current Services	\$ 9,356,488	\$ 9,899,348	\$ 10,785,017	\$ 10,763,895	\$ 10,999,541	\$ 235,646	2.19%
Other Local Revenues	288,805	350,789	956,745	348,335	519,833	171,498	49.23%
Other Sources	9,565	2,075	5,700	10,000	-	(10,000)	-100.00%
Total	\$ 9,654,858	\$ 10,252,212	\$ 11,747,462	\$ 11,122,230	\$ 11,519,374	\$ 397,144	3.82%
Expenses							
Other Charges	\$ 8,436,210	\$ 10,053,587	\$ 10,963,476	\$ 11,122,230	\$ 11,527,210	\$ 404,979	3.72%
Total	\$ 8,436,210	\$ 10,053,587	\$ 10,963,476	\$ 11,122,230	\$ 11,527,210	\$ 404,979	3.72%
Ending Balance							
Net Position-Health	\$ 14,167,135	\$ 14,177,870	\$ 14,821,856	\$ 14,289,733	\$ 14,674,020	\$ 384,287	2.92%
Net Position-Catastrophic Claims Reserve	430,691	618,581	758,581	340,251	898,581	558,330	164.09%
Total	\$ 14,597,826	\$ 14,796,451	\$ 15,580,437	\$ 14,629,984	\$ 15,572,601	\$ 942,617	6.98%

Sumner County, Tennessee
Self-Insurance Health
Statement of Revenues and Estimated Revenues

	Revenues		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues 2022-2023	2022-2023	2023-2024	Dollar	%
Charges for Current Services							
Health Ins Premiums-County	\$ 8,644,730	\$ 9,145,889	\$ 10,040,658	\$ 9,967,774	\$ 10,272,906	\$ 305,132	3.06%
Health Ins Premiums-Highway	711,758	753,459	744,359	796,121	726,635	(69,486)	-8.73%
Other Local Revenues							
Interest Earned	6,759	39,178	574,501	9,600	114,900	105,300	1096.88%
Retiree Ins Premiums-County	94,429	111,285	180,944	170,735	213,233	42,498	24.89%
Retiree Ins Premiums-Highway	5,767	21,845	-	-	-	-	N/A
Spousal Surcharge-County	78,200	76,850	91,850	84,000	84,000	-	0.00%
Smoking Surcharge-County	88,150	87,775	98,050	73,200	96,000	22,800	31.15%
Spousal Surcharge-Highway	4,900	3,100	2,700	2,400	2,400	-	0.00%
Smoking Surcharge-Highway	9,400	8,550	8,700	8,400	9,300	900	10.71%
Miscellaneous Refunds	1,200	-	-	-	-	-	N/A
Am Res Plan/COBRA Sub Hwy	-	2,206	-	-	-	-	N/A
Other Sources							
Transfers	9,565	2,075	5,700	10,000	-	(10,000)	-100.00%
Total	\$ 9,654,858	\$ 10,252,212	\$ 11,747,462	\$ 11,122,230	\$ 11,519,374	\$ 397,144	3.82%

Sumner County, Tennessee
Self-Insurance Health
Statement of Expenses and Estimated Expenses

	Expenses	Expenses	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Expenses 2022-2023	2022-2023	2023-2024	Dollar	%
Other Charges							
BCBS Claims - Medical	\$ 5,489,519	\$ 6,984,016	\$ 6,832,248	\$ 7,404,645	\$ 7,166,082	\$ (238,563)	-3.22%
BCBS Claims - Vision	55,224	40,686	62,741	68,667	67,864	(803)	-1.17%
BCBS Claims - RX	1,984,299	2,129,505	3,003,020	2,569,316	3,149,752	580,436	22.59%
BCBS Administration	325,643	332,287	201,373	338,291	347,051	8,760	2.59%
Consultants	30,513	20,387	24,500	31,887	22,500	(9,387)	-29.44%
Trustee's Commission	-	182	5,170	-	7,432	7,432	N/A
Patient Ctr Outcome Reins Fee	3,662	3,778	3,918	3,918	4,063	145	3.70%
On-site Medical and RX	547,349	465,638	829,556	705,507	762,465	56,959	8.07%
Other Charges/Vaccine Incentive	-	77,107	950	-	-	-	N/A
Total	\$ 8,436,210	\$ 10,053,587	\$ 10,963,476	\$ 11,122,230	\$ 11,527,210	\$ 404,979	3.72%

Sumner County, Tennessee
Self-Insurance Dental
Summary

	Actual	Actual	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance							
Net Position- Dental	\$ 944,872	\$ 1,032,886	\$ 1,110,809	\$ 1,136,945	\$ 1,190,289	\$ 53,344	4.69%
Total	\$ 944,872	\$ 1,032,886	\$ 1,110,809	\$ 1,136,945	\$ 1,190,289	\$ 53,344	5.21%
Revenues							
Charges for Current Services	\$ 423,505	\$ 418,496	\$ 416,820	\$ 422,727	\$ 420,868	\$ (1,859)	-0.44%
Other Local Revenues	450	2,873	39,345	900	7,869	6,969	774.34%
Total	\$ 423,956	\$ 421,369	\$ 456,165	\$ 423,627	\$ 428,737	\$ 5,110	1.21%
Expenses							
Other Charges	\$ 335,942	\$ 343,446	\$ 376,685	\$ 349,561	\$ 345,142	\$ (4,418)	-1.26%
Total	\$ 335,942	\$ 343,446	\$ 376,685	\$ 349,561	\$ 345,142	\$ (4,418)	-1.26%
Ending Balance							
Net Position - Dental	\$ 1,032,886	\$ 1,110,809	\$ 1,190,289	\$ 1,211,011	\$ 1,273,884	\$ 62,873	5.19%
Total	\$ 1,032,886	\$ 1,110,809	\$ 1,190,289	\$ 1,211,011	\$ 1,273,884	\$ 62,873	5.19%

Sumner County, Tennessee
Self-Insurance Dental
Statement of Revenues and Estimated Revenues

	Revenues		Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues 2022-2023	2022-2023	2023-2024	Dollar	%
Charges for Current Services							
Dental Ins Premiums-County	\$ 392,552	\$ 388,219	\$ 390,195	\$ 393,193	\$ 390,419	\$ (2,774)	-0.71%
Dental Ins Premiums-Highway	30,953	30,277	26,625	29,534	30,449	915	3.10%
Other Local Revenues							
Interest Earned	450.32	2,769.00	39,345.19	900.00	7,869.04	6,969	774.34%
Am Rescue Plan Grant #6	-	104	-	-	-	-	N/A
Total	<u>\$ 423,956</u>	<u>\$ 421,369</u>	<u>\$ 456,165</u>	<u>\$ 423,627</u>	<u>\$ 428,737</u>	<u>\$ 5,110</u>	<u>1.20%</u>

Sumner County, Tennessee
Self-Insurance Dental
Statement of Expenses and Estimated Expenses

	Expenses	Expenses	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Expenses 2022-2023	2022-2023	2023-2024	Dollar	%
Other Charges							
Administration	\$ 30,821	\$ 29,992	\$ 31,467	\$ 31,875	\$ 32,487	\$ 612	1.92%
Dental Claims-Highway	16,704	18,830	-	-	-	-	N/A
Dental Claims-County COBRA	-	669	-	-	-	-	N/A
Dental Claims-Highway COBRA	94	113	-	-	-	-	N/A
Claims	288,323	293,829	344,863	317,686	312,147	(5,539)	-1.74%
Trustee's Commission	-	13	354	-	509	509	N/A
Total	\$ 335,942	\$ 343,446	\$ 376,685	\$ 349,561	\$ 345,142	\$ (4,418)	-1.36%

**Sumner County, Tennessee
Self-Insurance Casualty
Summary**

	Actual	Actual	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	Dollar	%
Beginning Balance							
Net Position- Casualty	\$ 2,225,840	\$ 3,621,225	\$ 3,528,678	\$ 3,416,603	\$ 4,074,605	\$ 658,002	19.26%
Total	\$ 2,225,840	\$ 3,621,225	\$ 3,528,678	\$ 3,416,603	\$ 4,074,605	\$ 658,002	19.26%
Revenues							
Charges for Current Services	\$ 3,910,238	\$ 2,032,823	\$ 2,093,808	\$ 2,093,808	\$ 2,261,312	\$ 167,505	8.00%
Other Local Revenues	19,392	216,350	219,534	3,600	41,609	\$ 38,009	1055.80%
Total	\$ 3,929,630	\$ 2,249,173	\$ 2,313,342	\$ 2,097,408	\$ 2,302,921	\$ 205,513	9.80%
Expenses							
Other Charges	\$ 2,534,245	\$ 2,341,720	\$ 1,767,414	\$ 2,092,071	\$ 2,297,451	\$ 205,380	9.82%
Total	\$ 2,534,245	\$ 2,341,720	\$ 1,767,414	\$ 2,092,071	\$ 2,297,451	\$ 205,380	9.82%
Ending Balance							
Net Position - Casualty	\$ 3,621,225	\$ 3,528,678	\$ 4,074,605	\$ 3,421,939	\$ 4,080,075	\$ 658,136	19.23%
Total	\$ 3,621,225	\$ 3,528,678	\$ 4,074,605	\$ 3,421,939	\$ 4,080,075	\$ 658,136	19.23%

Sumner County, Tennessee
Self-Insurance Casualty
Statement of Revenues and Estimated Revenues

	Revenues	Revenues	Estimated	Original Budget		Difference	
	2020-2021	2021-2022	Revenues 2022-2023	2022-2023	2023-2024	Dollar	%
Charges for Current Services							
Premiums - County	\$ 1,335,659	\$ 1,375,729	\$ 1,417,001	\$ 1,417,001	\$ 1,530,361	\$ 113,360	8.00%
Premiums - Highway	637,955	657,094	676,807	676,807	730,951	54,144	8.00%
Premiums - Schools	1,936,624	-	-	-	-	-	N/A
Other Local Revenues							
Interest Earned	2,606	13,010	208,044	3,600	41,609	38,009	1055.80%
Miscellaneous Revenues	343	1,533	11,303	-	-	-	N/A
Damage Recovery	-	-	187	-	-	-	N/A
Insurance Recovery	16,443	201,807	-	-	-	-	N/A
Total	\$ 3,929,630	\$ 2,249,173	\$ 2,313,342	\$ 2,097,408	\$ 2,302,921	\$ 205,513	9.80%

**Sumner County, Tennessee
Self-Insurance Casualty
Statement of Expenses and Estimated Expenses**

			Estimated	Original Budget		Difference	
	Expenses	Expenses	Expenses	2022-2023	2023-2024	Dollar	%
	2020-2021	2021-2022	2022-2023				
Other Charges							
Director	\$ 64,861	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Clerical Personnel	24,008	-	-	-	-	-	N/A
Paraprofessional	-	61,089	63,016	63,025	66,788	3,763	5.97%
Longevity	2,550	2,100	2,100	2,100	2,100	-	0.00%
Bonus Payments	938	-	-	-	-	-	N/A
Social Security	5,329	3,549	3,767	3,768	3,999	231	6.13%
Retirement	10,170	6,884	7,345	7,346	7,771	425	5.78%
Group Life Insurance	157	112	108	108	113	5	4.22%
Health Insurance	19,868	15,108	16,316	16,316	16,479	163	1.00%
Dental Insurance	701	503	503	502	503	0	0.01%
Employer Medicare	1,246	830	881	881	935	54	6.15%
Communication	1,247	1,020	1,254	1,300	1,300	-	0.00%
Consultants	66,467	72,726	70,000	20,000	70,000	50,000	250.00%
Data Processing Services	1,216	1,367	1,325	2,250	2,250	-	0.00%
Dues and Memberships	460	460	560	600	600	-	0.00%
Legal Notice/Recording/Court Costs	-	-	-	200	200	-	0.00%
Maintenance Agreement (annual)	783	748	748	1,000	1,000	-	0.00%
Postal Charges	660	-	-	800	800	-	0.00%
Printing Stationery and Forms	207	427	500	1,000	1,000	-	0.00%
Travel	334	329	500	2,000	2,000	-	0.00%
Other Contracted Services-ADA Camp	-	-	1,000	3,500	3,500	-	0.00%
Custodial Supplies	5	-	10	-	50	50	N/A
Data Processing Supplies	539	583	700	1,000	1,000	-	0.00%
Drugs and Medical Supplies	358	455	400	500	500	-	0.00%
Food Supplies	70	25	100	175	175	-	0.00%
Instructional Material and Supplies	-	-	-	500	500	-	0.00%
Office Supplies	338	565	1,000	1,000	1,000	-	0.00%
Trustee's Commission	-	61	1,681	-	2,690	2,690	N/A
Liability Claims	1,249,127	526,733	289,589	560,000	600,000	40,000	7.14%
WC Claims-County	269,119	244,811	282,373	225,000	250,000	25,000	11.11%
WC Claims-Highway	175,854	255,975	118,052	215,000	250,000	35,000	16.28%
WC Claims-School	617,464	209,630	78,933	100,000	100,000	-	0.00%
Attorney Fees	-	924,529	823,652	850,000	900,000	50,000	5.88%
In Service/Staff Development	-	10,265	1,000	12,000	10,000	(2,000)	-16.67%
Other Charges	-	836	-	-	-	-	N/A
Building Imp/Hville Co Clk Office	16,269	-	-	-	-	-	N/A
Data Processing Equipment	1,070	-	-	200	200	-	0.00%
Health Equipment	2,830	-	-	-	-	-	N/A
Total	\$ 2,534,245	\$ 2,341,720	\$ 1,767,414	\$ 2,092,071	\$ 2,297,451	\$ 205,380	10.03%