

White County, Tennessee
 General Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Revenues</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 6,836,415	\$ 7,528,690	\$ 8,134,805
40120	Trustee's Collections - Prior Year	187,930	251,028	271,033
40125	Trustee's Collections - Bankruptcy	1,646	1,240	1,240
40130	Circuit/Clerk & Master Collections - Prior Years	168,922	90,000	90,000
40140	Interest and Penalty	41,146	40,000	40,000
40161	Payments in Lieu of Taxes - T.V.A.	19,722	21,252	22,362
40162	Payments in Lieu of Taxes - Local Utilities	0	15,896	16,708
40163	Payments in Lieu of Taxes - Other	69,816	74,027	80,739
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,024,860	950,000	1,050,000
40220	Hotel/Motel Tax	69,848	50,000	65,000
40240	Wheel Tax	491,320	479,450	479,450
40250	Litigation Tax - General	48,402	55,000	55,000
40260	Litigation Tax - Special Purpose	112,852	131,000	165,000
40266	Litigation Tax - Jail, Workhouse, or Courthouse	17,892	20,000	20,000
40270	Business Tax	352,528	310,000	330,000
40275	Mixed Drink Tax	3,299	1,000	3,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	125,044	133,659	154,537
40330	Wholesale Beer Tax	186,052	180,000	180,000
Total Local Taxes		<u>\$ 9,757,694</u>	<u>\$ 10,332,242</u>	<u>\$ 11,158,874</u>
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
41140	Cable TV Franchise	\$ 117,938	\$ 120,000	\$ 118,000
41500	<u>Permits</u>			
41510	Beer Permits	4,470	4,000	4,000
41520	Building Permits	63,135	120,000	150,000
Total Licenses and Permits		<u>\$ 185,543</u>	<u>\$ 244,000</u>	<u>\$ 272,000</u>

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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 4,658	\$ 15,000	12,000
42120	Officers Costs	4,924	8,000	6,000
42140	Drug Control Fines	4,451	6,000	6,000
42141	Drug Court Fees	1,393	3,500	3,500
42142	Veterans Treatment Court Fees	1,066	1,500	1,500
42150	Jail Fees	399	500	500
42180	DUI Treatment Fines	2,328	4,000	3,000
42190	Data Entry Fee - Circuit Court	1,236	2,000	1,500
42191	Courtroom Security Fee	3,887	4,500	4,000
42300	<u>General Sessions Court</u>			
42310	Fines	12,084	18,000	18,000
42311	Fines For Littering	0	100	100
42320	Officers Costs	27,967	35,000	35,000
42330	Game and Fish Fines	428	500	500
42340	Drug Control Fines	6,162	3,000	3,000
42341	Drug Court Fees	3,391	5,500	5,500
42342	Veterans Treatment Court Fees	2,232	4,500	4,500
42350	Jail Fees	5,059	4,500	4,500
42380	DUI Treatment Fines	2,028	2,500	2,500
42390	Data Entry Fee - General Sessions Court	7,977	8,500	8,500
42391	Courtroom Security Fee	35,717	40,000	40,000
42400	<u>Juvenile Court</u>			
42441	Drug Court Fees	3,526	4,000	4,000
42500	<u>Chancery Court</u>			
42520	Officers Costs	2,487	2,000	2,000
42530	Data Entry Fee - Chancery Court	4,266	2,500	2,500
42591	Courtroom Security Fee	4,679	4,500	4,500
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	0	100	100
42990	Other Fines, Forfeitures, and Penalties	0	100	100
	Total Fines, Forfeitures, and Penalties	\$ 142,345	\$ 180,300	173,300
43000	<u>Charges for Current Services</u>			
43100	<u>General Service Charges</u>			
43115	Water Treatment Charges	\$ 12,140	\$ 10,500	13,500
43120	Patient Charges	1,977,324	2,104,000	2,104,000
43190	Other General Service Charges	50	100	100
43194	Service Charges	374,779	107,777	108,685
43300	<u>Fees</u>			
43360	Library Fees	13,556	14,500	16,000
43370	Telephone Commissions	1,533	2,000	2,000
43383	Additional Fees - Titling and Registration	25,109	25,000	25,000
43392	Data Processing Fee - Register	10,242	11,000	10,000
43394	Data Processing Fee - Sheriff	2,363	2,500	2,500
43395	Sexual Offender Registration Fee - Sheriff	5,000	5,000	5,000
43396	Data Entry Fee - County Clerk	5,199	4,000	5,000
43399	Vehicle Insurance Coverage and Reinstatement Fees	1,575	1,000	1,000
	Total Charges for Current Services	\$ 2,428,870	\$ 2,287,377	2,292,785

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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44120	Lease/Rentals	\$ 5,500	\$ 6,000	6,000
44131	Commissary Sales	56,999	45,000	45,000
44145	Sale of Recycled Materials	4	0	0
44150	Sale of Animals/Livestock	28,128	42,405	10,000
44170	Miscellaneous Refunds	81,623	23,443	7,500
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	22,017	25,100	100
44560	Damages Recovered from Individuals	495	100	100
44570	Contributions & Gifts	97,329	11,500	1,500
	Total Other Local Revenues	\$ 292,095	\$ 153,548	\$ 70,200
45000	<u>Fees Received from County Officials</u>			
45500	<u>Fees In Lieu of Salary</u>			
45510	County Clerk	\$ 335,667	\$ 300,000	300,000
45520	Circuit Court Clerk	66,938	90,000	90,000
45540	General Sessions Court Clerk	174,520	175,000	175,000
45550	Clerk and Master	99,333	75,000	75,000
45580	Register	141,469	140,000	130,000
45590	Sheriff	15,274	18,000	15,000
45610	Trustee	467,474	430,000	480,000
	Total Fees Received from County Officials	\$ 1,300,675	\$ 1,228,000	\$ 1,265,000
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	9,000
46190	Other General Government Grants	18,691	85,500	0
46210	Law Enforcement Training Programs	29,600	33,600	33,600
46220	Drug Control Grants	53,273	63,250	66,000
46240	School Resource Officer Grants	0	600,000	600,000
46290	Other Public Safety Grants	8,617	113,982	0
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	81,531	234,700	234,700
46390	Other Health And Welfare Grants	5,000	0	0
46400	<u>Public Works Grants</u>			
46430	Litter Program	44,200	44,200	44,200
46800	<u>Other State Revenues</u>			
46810	Flood Control	472	1,000	1,000
46830	Beer Tax	19,200	19,000	19,000
46835	Vehicle Certificate of Title Fees	7,532	8,000	8,000
46840	Alcoholic Beverage Tax	77,666	75,000	78,000
46845	Opioid Settlement Funds - TN Abatement Council	138,835	0	0
46851	State Revenue Sharing - T.V.A.	415,736	448,471	480,362
46852	State Revenue Sharing - Telecommunications	51,696	56,805	57,627
46855	State Shared Sports Gaming Privilege Tax	35,653	22,000	35,000
46915	Contracted Prisoner Boarding	516,149	299,300	327,300
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other State Grants	48,341	235,912	0
46990	Other State Revenues	40,017	70,250	62,250
	Total State of Tennessee	\$ 1,616,373	\$ 2,435,134	\$ 2,071,203

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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47220	Civil Defense Reimbursement	\$ 5,000	\$ 5,000	5,500
47250	Law Enforcement Grants	44,597	267,368	35,000
47306	COVID-19 Grant A	205,275	0	0
47590	Other Federal Through State	84,556	381,678	0
47710	Public Safety Partnership & Community Policing	214,806	25,000	0
47902	American Rescue Plan Act Grant #7	50,000	0	0
47990	Other Direct Federal Revenue	83,910	59,000	28,500
	Total Federal Government	\$ 688,144	\$ 738,046	69,000
48000	<u>Other Governments and Citizen Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 6,000	\$ 6,000	6,000
48140	Contracted Services	57,616	84,750	87,800
48600	<u>Citizens Groups</u>			
48610	Donations	39,618	62,232	40,000
48990	<u>Other</u>			
48991	Opioid Settlement Funds - Past Remediation	79,437	0	0
	Total Other Governments and Citizen Groups	\$ 182,671	\$ 152,982	133,800
	Total Estimated Revenues	\$ 16,594,410	\$ 17,751,629	17,506,162
49000	<u>Other Sources (Non-Revenue)</u>			
49800	Transfers In	\$ 2,866,723	\$ 211,000	211,000
	Total Estimated Revenues and Other Sources	\$ 19,461,133	\$ 17,962,629	17,717,162
	<u>Estimated Expenditures</u>			
51000	<u>General Government</u>			
51100	<u>County Commission</u>			
191	Board and Committee Member Fees	\$ 42,000	\$ 42,000	42,000
199	Other Per Diem & Fees	2,200	2,600	2,600
201	Social Security	2,737	2,766	2,766
204	State Retirement	118	187	195
212	Employer Medicare	640	647	647
302	Advertising	1,870	2,500	2,500
305	Audit Services	11,487	12,000	12,500
320	Dues and Memberships	3,956	4,500	4,500
355	Travel	597	1,000	3,000
499	Other Supplies and Materials	320	500	500
524	In Service/Staff Development	175	500	1,000
	Total County Commission	\$ 66,100	\$ 69,200	72,208

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51300	<u>County Executive</u>			
101	County Official/Administrative Officer	\$ 99,787	\$ 104,776	\$ 110,015
103	Assistant(s)	58,873	41,154	42,389
169	Part-Time Personnel	403	1,200	1,500
201	Social Security	9,220	9,123	9,543
204	State Retirement	10,229	10,464	11,431
207	Medical Insurance	18,694	19,200	20,550
212	Employer Medicare	2,156	2,134	2,232
307	Communication	2,149	2,500	2,500
320	Dues and Memberships	1,400	1,600	2,000
348	Postal Charges	141	500	500
355	Travel	7,200	6,500	6,500
399	Other Contracted Services	230	250	250
414	Duplicating Services	132	500	500
435	Office Supplies	1,063	4,000	4,000
524	In Service/Staff Development	2,045	3,000	3,000
719	Office Equipment	838	1,500	1,500
	Total County Executive	\$ 214,560	\$ 208,401	\$ 218,410
51310	<u>Human Resources</u>			
105	Supervisor/Director	\$ 73,002	\$ 73,813	\$ 76,028
201	Social Security	4,243	4,577	4,714
204	State Retirement	5,052	5,293	5,536
207	Medical Insurance	6,719	7,350	7,700
212	Employer Medicare	992	1,071	1,103
317	Data Processing Services	0	0	7,000
320	Dues and Memberships	191	500	500
334	Maintenance Agreements	198	200	200
348	Postal Charges	19	100	100
355	Travel	303	1,500	1,500
399	Other Contracted Services	0	200	200
435	Office Supplies	240	1,000	1,000
524	In Service/Staff Development	0	1,000	1,000
	Total Human Resources	\$ 90,959	\$ 96,604	\$ 106,581
51400	<u>County Attorney</u>			
101	County Official/Administrative Officer	\$ 26,514	\$ 26,809	\$ 27,614
201	Social Security	1,644	1,663	0
204	State Retirement	360	1,923	0
212	Employer Medicare	384	389	401
	Total County Attorney	\$ 28,902	\$ 30,784	\$ 28,015

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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
51500	<u>Election Commission</u>			
101	County Official/Administrative Officer	\$ 77,756	\$ 81,644	\$ 85,726
103	Assistant(s)	36,351	37,786	38,920
192	Election Commission	9,180	8,100	16,200
193	Election Workers	43,992	22,000	40,000
201	Social Security	8,069	8,453	9,725
204	State Retirement	7,951	8,564	9,349
207	Medical Insurance	11,964	13,200	7,100
212	Employer Medicare	1,887	1,977	2,275
302	Advertising	8,112	6,000	12,000
307	Communication	1,244	1,400	1,400
320	Dues and Memberships	40	450	450
334	Maintenance Agreements	20,209	20,500	22,000
348	Postal Charges	3,100	3,000	6,000
355	Travel	41	3,500	3,500
399	Other Contracted Services	1,281	2,000	2,000
414	Duplicating Services	293	500	500
435	Office Supplies	2,421	3,500	6,000
499	Other Supplies and Materials	11,343	6,000	12,000
524	In Service/Staff Development	0	3,000	3,000
719	Office Equipment	2,047	4,403	2,000
731	Voting Equipment	0	0	15,000
	Total Election Commission	\$ 247,281	\$ 235,977	\$ 295,145
51600	<u>Register of Deeds</u>			
101	County Official/Administrative Officer	\$ 86,395	\$ 90,715	\$ 95,251
103	Assistant(s)	28,964	33,364	34,365
106	Deputy(ies)	37,370	37,786	38,920
169	Part-time Personnel	0	2,500	2,500
201	Social Security	9,441	10,191	10,605
204	State Retirement	10,569	11,606	12,641
207	Medical Insurance	2,149	6,600	7,100
212	Employer Medicare	2,208	2,384	2,481
307	Communication	1,482	1,500	1,500
320	Dues and Memberships	826	900	900
334	Maintenance Agreements	14,783	17,000	17,000
348	Postal Charges	252	1,500	1,500
355	Travel	570	100	300
414	Duplicating Services	41	500	500
435	Office Supplies	9,090	10,000	10,000
524	In Service/Staff Development	0	1,000	1,000
709	Data Processing Equipment	1,100	0	0
719	Office Equipment	11,097	1,500	1,500
	Total Register of Deeds	\$ 216,337	\$ 229,146	\$ 238,063
51710	<u>Development - Planning Department</u>			
309	Contracts with Government Agencies	\$ 15,000	\$ 15,000	\$ 15,000
	Total Development - Planning Department	\$ 15,000	\$ 15,000	\$ 15,000

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51750	<u>Codes Compliance</u>			
103	Assistant(s)	\$ 0	\$ 33,364	\$ 34,365
105	Supervisor/Director	46,177	60,900	62,727
169	Part-Time Personnel	500	1,500	2,000
201	Social Security	2,475	5,938	6,144
204	State Retirement	3,195	6,759	7,282
207	Medical Insurance	7,476	19,200	20,550
212	Employer Medicare	579	1,389	1,437
307	Communication	681	1,500	1,500
320	Dues and Memberships	395	500	500
334	Maintenance Agreements	9,900	0	9,900
348	Postal Charges	0	100	100
355	Travel	235	1,000	1,000
414	Duplicating Services	0	500	500
425	Gasoline	529	2,500	2,500
435	Office Supplies	3,231	1,000	1,000
451	Uniforms	0	1,500	1,500
499	Other Supplies and Materials	0	3,000	3,000
524	Inservice/Staff Development	866	2,000	2,000
709	Data Processing Equipment	2,748	0	0
718	Motor Vehicles	6,800	0	0
	Total Codes Compliance	\$ 85,787	\$ 142,650	\$ 158,005
51800	<u>County Buildings</u>			
166	Custodial Personnel	\$ 55,285	\$ 60,827	\$ 62,660
167	Maintenance Personnel	76,912	79,279	81,662
189	Other Salaries & Wages	5,733	7,540	7,769
201	Social Security	8,366	9,155	9,430
204	State Retirement	8,470	9,174	9,885
207	Medical Insurance	16,707	13,200	14,200
212	Employer Medicare	1,904	2,141	2,206
304	Architects	0	37,000	0
307	Communication	2,647	4,400	4,400
320	Dues and Memberships	110	110	110
333	Licenses	12,376	15,320	16,184
335	Maintenance & Repair Services- Buildings	198,412	323,500	178,000
347	Pest Control	1,620	1,600	1,600
351	Rentals	4,200	4,200	4,200
359	Disposal Fees	1,896	2,016	2,016
399	Other Contracted Services	7,239	18,500	24,000
410	Custodial Supplies	8,995	12,000	12,000
412	Diesel Fuel	2,610	3,000	3,000
415	Electricity	29,387	33,500	31,500
425	Gasoline	806	1,500	3,000
434	Natural Gas	5,994	7,300	6,300
454	Water and Sewer	4,884	6,750	6,750
499	Other Supplies and Materials	21,762	22,232	10,000
502	Building and Contents Insurance	96,829	115,031	132,286
506	Liability Insurance	125,130	155,190	178,468
511	Vehicle and Equipment Insurance	67,148	80,169	92,195
513	Workman's Compensation Insurance	92,202	117,310	134,907
707	Building Improvements	0	606,020	0
715	Land	0	630,000	0
799	Other Capital Outlay	99,933	0	0
	Total County Buildings	\$ 957,557	\$ 2,377,964	\$ 1,028,728

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51910	<u>Preservation of Records</u>			
105	Supervisor/Director	\$ 22,826	\$ 23,080	23,773
189	Other Salaries & Wages	23,106	23,804	24,524
201	Social Security	2,833	2,907	2,995
204	State Retirement	1,579	1,655	1,783
212	Employer Medicare	663	680	701
302	Advertising	850	1,000	1,000
307	Communication	3,126	3,350	3,350
347	Pest Control	1,181	1,200	1,300
359	Disposal Fees	144	144	144
399	Other Contracted Services	1,000	1,200	1,200
415	Electricity	7,557	8,000	7,500
434	Natural Gas	1,370	2,000	2,000
454	Water and Sewer	1,079	1,050	1,150
499	Other Supplies and Materials	930	2,500	2,500
724	Site Development	0	3,500	0
	Total Preservation of Records	\$ 68,244	\$ 76,070	73,920
52000	Finance			
52100	<u>Accounting and Budgeting</u>			
101	County Official/Administrative Officer	\$ 86,395	\$ 90,715	95,251
103	Assistant(s)	109,593	151,144	155,680
201	Social Security	11,332	14,996	15,558
204	State Retirement	13,559	17,342	18,820
207	Medical Insurance	27,222	37,050	35,500
212	Employer Medicare	2,650	3,507	3,639
302	Advertising	3,520	3,000	3,000
307	Communication	2,077	2,250	2,250
317	Data Processing Services	113,956	115,560	73,036
320	Dues And Memberships	865	900	950
334	Maintenance Agreements	29,428	30,000	33,354
348	Postal Charges	8,511	8,000	9,000
355	Travel	0	1,000	1,000
399	Other Contracted Services	475	800	1,000
414	Duplicating Services	1,137	1,500	1,500
435	Office Supplies	4,689	10,000	10,000
524	In Service/Staff Development	530	3,000	3,000
719	Office Equipment	0	1,500	1,500
	Total Accounting and Budgeting	\$ 415,939	\$ 492,264	464,038

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52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	\$ 86,395	\$ 90,715	\$ 95,251
103	Assistant(s)	65,082	70,249	72,358
106	Deputy(ies)	37,370	37,785	38,920
161	Secretary(ies)	36,280	36,683	37,784
169	Part-Time Personnel	0	979	979
191	Board and Committee Members Fees	2,025	4,000	4,000
201	Social Security	13,419	14,906	15,457
204	State Retirement	15,579	16,881	18,324
207	Medical Insurance	14,508	13,950	21,900
212	Employer Medicare	3,138	3,486	3,615
302	Advertising	82	500	500
305	Audit Services	9,610	7,000	13,500
307	Communication	1,846	2,300	2,300
317	Data Processing Services	12,170	13,000	13,000
320	Dues and Memberships	1,445	1,700	2,000
331	Legal Services	1,596	2,500	2,500
348	Postal Charges	1,656	2,700	11,000
355	Travel	1,027	3,500	3,500
399	Other Contracted Services	120	500	500
414	Duplicating Services	144	500	500
425	Gasoline	3,799	4,500	4,500
435	Office Supplies	1,386	3,000	3,000
524	In Service/Staff Development	2,465	2,500	2,500
719	Office Equipment	4,419	2,300	2,300
	Total Property Assessor's Office	\$ 315,561	\$ 336,134	\$ 370,188
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 86,395	\$ 90,715	\$ 95,251
103	Assistant(s)	32,997	33,364	34,365
106	Deputy(ies)	37,370	37,786	38,920
169	Part-time Personnel	4,081	5,500	5,500
201	Social Security	8,797	10,377	10,791
204	State Retirement	10,848	11,606	12,641
207	Medical Insurance	24,283	26,550	28,250
212	Employer Medicare	2,068	2,427	2,524
302	Advertising	212	500	500
307	Communication	1,286	1,300	1,500
317	Data Processing Services	4,364	5,000	5,000
320	Dues and Memberships	861	950	950
334	Maintenance Agreements	14,359	16,500	16,500
348	Postal Charges	8,063	9,200	10,200
355	Travel	343	1,000	1,000
414	Duplicating Services	131	500	500
435	Office Supplies	2,468	2,500	2,500
524	In Service/Staff Development	0	1,000	1,000
719	Office Equipment	2,051	2,500	2,500
	Total County Trustee's Office	\$ 240,977	\$ 259,275	\$ 270,392

White County, Tennessee
 General Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 86,395	\$ 90,715	\$ 95,251
103	Assistant(s)	93,047	101,658	104,709
106	Deputy(ies)	37,370	37,786	38,920
169	Part-Time Personnel	0	2,210	2,210
201	Social Security	11,689	14,407	14,948
204	State Retirement	14,982	16,503	17,916
207	Medical Insurance	31,967	30,600	41,100
212	Employer Medicare	2,734	3,370	3,496
307	Communication	1,820	2,800	2,800
320	Dues and Memberships	716	800	800
334	Maintenance Agreements	9,233	10,000	12,500
348	Postal Charges	10,433	14,000	14,000
355	Travel	0	1,000	1,000
414	Duplicating Services	282	500	500
435	Office Supplies	3,595	6,000	6,000
524	In Service/Staff Development	0	1,000	1,000
719	Office Equipment	0	2,000	2,000
	Total County Clerk's Office	\$ 304,263	\$ 335,349	\$ 359,150

53000 Administration of Justice

53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 86,395	\$ 90,715	\$ 95,251
103	Assistant(s)	150,680	166,820	171,825
106	Deputy(ies)	38,952	37,786	38,920
201	Social Security	16,212	18,310	18,982
204	State Retirement	18,877	21,175	22,950
207	Medical Insurance	37,436	49,650	41,850
212	Employer Medicare	3,791	4,283	4,437
302	Advertising	131	500	500
307	Communication	3,541	4,000	3,500
320	Dues and Memberships	1,021	1,200	1,200
334	Maintenance Agreements	17,563	18,500	19,500
348	Postal Charges	4,632	7,000	7,000
355	Travel	482	1,500	1,500
399	Other Contracted Services	120	500	500
414	Duplicating Services	1,434	2,000	2,000
435	Office Supplies	14,988	15,000	15,000
524	In Service/Staff Development	100	1,000	1,000
709	Data Processing Equipment	14,718	0	0
719	Office Equipment	2,024	3,000	3,000
	Total Circuit Court	\$ 413,097	\$ 442,939	\$ 448,915

White County, Tennessee
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 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
53300	<u>General Sessions Court</u>			
102	Judge(s)	\$ 175,236	\$ 182,245	191,542
161	Secretary(ies)	40,701	41,154	42,389
201	Social Security	13,103	12,984	13,582
204	State Retirement	14,943	16,018	17,545
207	Medical Insurance	7,615	7,350	7,100
212	Employer Medicare	3,064	3,240	3,392
307	Communication	1,034	1,600	1,600
320	Dues and Memberships	300	800	800
355	Travel	1,681	2,000	2,000
435	Office Supplies	3,595	3,500	3,500
524	In Service/Staff Development	705	1,000	1,000
719	Office Equipment	1,323	0	0
	Total General Sessions Court	\$ 263,300	\$ 271,891	284,450
53330	<u>Drug Court</u>			
189	Other Salaries & Wages	\$ 3,205	\$ 3,483	3,472
201	Social Security	196	216	216
204	State Retirement	222	250	261
212	Employer Medicare	46	51	51
309	Contracts with Government Agencies	53,273	63,250	66,000
358	Remittance of Revenues Collected	8,083	15,000	15,000
	Total Drug Court	\$ 65,025	\$ 82,250	85,000
53400	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 86,395	\$ 90,715	95,251
103	Assistant(s)	63,306	66,728	68,730
106	Deputy(ies)	37,370	37,786	38,920
201	Social Security	11,285	12,105	12,580
204	State Retirement	12,948	13,998	15,218
207	Medical Insurance	5,862	6,600	7,100
212	Employer Medicare	2,639	2,831	2,943
302	Advertising	1,728	2,000	2,000
307	Communication	984	1,200	1,200
320	Dues and Memberships	961	900	900
334	Maintenance Agreements	13,125	14,000	16,000
348	Postal Charges	8,000	8,000	8,000
355	Travel	0	500	500
399	Other Contracted Services	175	500	500
414	Duplicating Services	611	1,000	1,000
435	Office Supplies	6,914	5,500	5,500
709	Data Processing Equipment	2,364	0	0
719	Office Equipment	2,074	8,500	2,500
	Total Chancery Court	\$ 256,741	\$ 272,863	278,842

White County, Tennessee
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 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
53700	<u>Judicial Commissioners</u>			
169	Part-Time Personnel	\$ 16,853	\$ 16,682	17,183
189	Other Salaries and Wages	50,107	66,728	68,730
201	Social Security	4,056	5,172	5,327
204	State Retirement	3,467	4,785	5,155
207	Medical Insurance	7,748	13,200	7,100
212	Employer Medicare	949	1,210	1,246
307	Communication	809	1,500	1,500
320	Dues and Memberships	0	300	300
355	Travel	0	500	500
414	Duplicating Services	0	0	500
499	Other Supplies and Materials	1,414	1,000	1,000
	Total Judicial Commissioners	\$ 85,403	\$ 111,077	108,541
53900	<u>Other Administration of Justice</u>			
194	Jury and Witness Fees	\$ 6,086	12,000	12,000
334	Maintenance Agreements	1,403	1,600	1,600
399	Other Contracted Services	1,345	3,000	3,000
599	Other Charges	244	1,000	1,000
	Total Other Administration of Justice	\$ 9,078	\$ 17,600	17,600
53920	<u>Courtroom Security</u>			
189	Other Salaries & Wages	\$ 17,402	25,000	25,000
201	Social Security	1,058	1,550	1,550
204	State Retirement	1,204	1,793	1,875
212	Employer Medicare	247	363	363
399	Other Contracted Services	600	1,000	1,000
499	Other Supplies and Materials	20,711	95,164	5,000
790	Other Equipment	31,144	0	0
	Total Courtroom Security	\$ 72,366	\$ 124,870	34,788

White County, Tennessee
 General Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
54000	Public Safety			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 87,694	\$ 99,787	\$ 104,776
105	Supervisor/Director	201,753	262,866	270,760
106	Deputy(ies)	1,196,596	1,352,635	1,392,053
140	Salary Supplements	28,800	35,600	33,600
162	Clerical Personnel	137,906	145,497	149,885
166	Custodial Personnel	29,503	32,906	33,884
169	Part-Time Personnel	2,702	10,566	10,566
170	School Resource Officer	326,816	347,837	402,320
187	Overtime Pay	67,085	35,000	35,000
189	Other Salaries & Wages	30,036	40,000	40,000
201	Social Security	125,791	146,438	153,317
204	State Retirement	143,117	166,182	182,151
207	Medical Insurance	212,755	226,950	213,300
212	Employer Medicare	29,419	34,248	35,857
302	Advertising	0	500	500
307	Communication	14,375	16,100	23,400
319	Confidential Drug Enforcement	0	1,000	1,000
320	Dues and Memberships	2,190	3,200	3,200
322	Evaluation and Testing	330	3,000	3,000
334	Maintenance Agreements	17,641	31,575	42,500
338	Maintenance & Repair Services- Vehicles	42,260	15,000	15,000
348	Postal Charges	1,883	2,500	2,500
353	Tow-In Services	4,650	7,500	7,500
355	Travel	8,807	16,400	16,400
356	Tuition	0	0	0
399	Other Contracted Services	540	800	800
414	Duplicating Services	1,738	2,000	2,000
425	Gasoline	208,338	115,000	115,000
431	Law Enforcement Supplies	0	10,600	10,600
435	Office Supplies	4,227	6,000	6,000
451	Uniforms	13,932	35,000	27,000
499	Other Supplies and Materials	8,637	7,000	5,000
524	In Service/ Staff Development	7,766	10,400	12,000
716	Law Enforcement Equipment	259,188	333,632	57,000
718	Motor Vehicles	227,970	248,000	355,400
	Total Sheriff's Department	\$ 3,444,445	\$ 3,801,719	\$ 3,763,269
54130	<u>Traffic Control - THSO</u>			
187	Overtime Pay	\$ 15,879	\$ 34,160	\$ 15,196
201	Social Security	964	2,120	943
204	State Retirement	1,099	2,450	1,140
212	Employer Medicare	226	499	221
716	Law Enforcement Equipment	30,480	36,900	17,500
	Total Traffic Control - THSO	\$ 48,648	\$ 76,129	\$ 35,000

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 Statement of Proposed Operations
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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
54210	<u>Jail</u>			
105	Supervisor/Director	\$ 86,444	\$ 93,689	\$ 100,599
160	Guards	962,818	1,341,455	1,384,240
167	Maintenance Personnel	72,723	76,545	78,833
187	Overtime Pay	55,901	30,000	30,000
189	Other Salaries & Wages	69,658	40,000	40,000
201	Social Security	73,900	98,066	102,218
204	State Retirement	85,339	113,408	123,651
207	Medical Insurance	142,922	155,400	185,900
212	Employer Medicare	17,283	22,936	23,906
302	Advertising	0	500	500
307	Communication	12,753	14,000	15,000
309	Contracts with Government Agencies	680	34,800	6,000
310	Contracts with Other Public Agencies	900	3,000	3,000
312	Contracts with Private Agencies	0	250,000	322,000
322	Evaluation and Testing	3,710	6,000	6,000
334	Maintenance Agreements	68,480	90,250	100,250
340	Medical and Dental Services	387,936	398,340	410,292
347	Pest Control	1,872	2,000	2,000
355	Travel	3,766	5,800	7,000
359	Disposal Fees	144	144	144
399	Other Contracted Services	6,617	197,393	6,000
410	Custodial Supplies	24,546	26,000	26,000
414	Duplicating Services	2,472	3,000	3,000
415	Electricity	89,491	98,000	95,000
421	Food Preparation Supplies	15,921	10,000	10,000
422	Food Supplies	334,255	90,000	0
434	Natural Gas	24,212	30,000	28,000
435	Office Supplies	2,885	5,000	5,000
441	Prisoners' Clothing	8,042	15,000	15,000
451	Uniforms	8,881	10,000	11,000
454	Water and Sewer	47,033	60,000	55,000
499	Other Supplies and Materials	8,357	8,000	8,000
503	Excess Risk Insurance	23,742	26,000	26,000
507	Medical Claims	129,045	80,000	80,000
524	In Service/ Staff Development	4,084	6,000	8,000
709	Data Processing Equipment	5,587	9,000	9,000
710	Food Service Equipment	2,490	10,000	10,000
716	Law Enforcement Equipment	21,377	24,937	12,000
790	Other Equipment	30,766	0	0
	Total Jail	\$ 2,837,032	\$ 3,484,663	\$ 3,348,533
54240	<u>Juvenile Services</u>			
112	Youth Services Officer(s)	\$ 52,133	\$ 52,712	\$ 54,294
201	Social Security	3,185	3,269	3,367
204	State Retirement	3,608	3,780	4,073
212	Employer Medicare	745	765	788
307	Communication	534	750	750
355	Travel	3,939	4,500	4,500
435	Office Supplies	269	500	500
	Total Juvenile Services	\$ 64,413	\$ 66,276	\$ 68,272

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

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
54310	<u>Fire Prevention and Control</u>			
307	Communication	\$ 0	\$ 0	12,000
309	Contracts with Government Agencies	29,546	29,546	22,273
316	Contributions	133,852	136,852	82,694
336	Maintenance and Repair Services - Equipment	0	18,750	10,000
412	Diesel Fuel	13,156	15,000	15,000
415	Electricity	20,851	19,000	22,000
425	Gasoline	3,130	3,000	4,000
434	Natural Gas	8,463	10,000	10,000
454	Water and Sewer	599	1,000	1,200
499	Other Supplies and Materials	200	0	0
502	Building and Contents Insurance	11,698	12,868	15,000
503	Excess Risk Insurance	8,151	8,966	11,000
506	Liability Insurance	6,775	7,453	8,000
511	Vehicle and Equipment Insurance	17,638	19,402	48,000
513	Workman's Compensation Insurance	0	0	1,300
524	Inservice/Staff Development	0	0	9,200
790	Other Equipment	0	0	45,000
	Total Fire Prevention and Control	\$ 254,059	\$ 281,837	\$ 316,667
54410	<u>Emergency Management Agency</u>			
169	Part-Time Personnel	\$ 15,193	\$ 21,362	22,003
201	Social Security	942	1,323	1,321
212	Employer Medicare	220	303	320
307	Communication	1,080	1,200	1,200
334	Maintenance Agreements	0	500	500
336	Maintenance and Repair Services - Equipment	0	6,000	0
338	Maintenance and Repair Services - Vehicles	0	2,500	2,500
355	Travel	885	2,000	2,000
412	Diesel Fuel	981	1,250	1,250
425	Gasoline	1,739	2,400	2,400
435	Office Supplies	90	500	500
451	Uniforms	2,374	40,000	4,000
499	Other Supplies and Materials	16,191	3,500	3,500
524	In Service/ Staff Development	0	1,000	1,000
790	Other Equipment	7,925	2,000	4,500
	Total Emergency Management Agency	\$ 47,620	\$ 85,838	\$ 46,994

White County, Tennessee
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 Statement of Proposed Operations
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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
54420	<u>Rescue Squad</u>			
307	Communication	\$ 0	\$ 0	1,200
316	Contributions	16,273	16,273	9,803
359	Disposal Fees	156	144	144
412	Diesel Fuel	1,302	1,500	1,500
415	Electricity	4,214	5,000	5,000
425	Gasoline	998	1,000	1,000
434	Natural Gas	2,123	3,000	2,500
454	Water and Sewer	792	800	800
502	Building and Contents Insurance	0	0	4,000
503	Excess Risk Insurance	0	0	3,500
506	Liability Insurance	0	0	1,000
511	Vehicle and Equipment Insurance	1,718	2,000	9,000
513	Workman's Compensation Insurance	0	0	1,000
790	Other Equipment	0	0	5,000
	Total Rescue Squad	<u>\$ 27,576</u>	<u>\$ 29,717</u>	<u>45,447</u>
54610	<u>County Coroner/Medical Examiner</u>			
189	Other Salaries and Wages	\$ 0	\$ 0	5,000
201	Social Security	0	0	310
204	State Retirement	0	0	375
212	Employer Medicare	0	0	73
399	Other Contracted Services	139,254	136,500	104,600
	Total County Coroner/Medical Examiner	<u>\$ 139,254</u>	<u>\$ 136,500</u>	<u>110,358</u>
54900	<u>Other Public Safety</u>			
189	Other Salaries & Wages	\$ 8,710	\$ 32,891	0
201	Social Security	529	2,039	0
204	State Retirement	603	2,359	0
212	Employer Medicare	124	477	0
310	Contracts With Other Public Agencies	254,110	254,110	254,110
443	Road Signs	5,683	10,000	10,000
716	Law Enforcement Equipment	17,363	17,893	0
718	Motor Vehicles	18,245	18,795	0
	Total Other Public Safety	<u>\$ 305,367</u>	<u>\$ 338,564</u>	<u>264,110</u>

White County, Tennessee
 General Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
55000	<u>Public Health and Welfare</u>			
55110	<u>Local Health Center</u>			
189	Other Salaries & Wages	\$ 84,982	\$ 167,400	167,400
201	Social Security	4,806	10,379	10,379
204	State Retirement	5,770	12,003	12,003
207	Medical Insurance	12,166	35,490	35,490
212	Employer Medicare	1,124	2,428	2,428
307	Communication	4,445	7,000	8,500
309	Contracts with Government Agencies	38,320	38,320	38,320
328	Janitorial Services	9,345	9,900	9,900
335	Maintenance & Repair Services- Buildings	2,406	3,000	3,000
347	Pest Control	546	600	600
355	Travel	3,282	5,000	5,000
359	Disposal Fees	156	144	144
399	Other Contracted Services	860	1,000	1,000
415	Electricity	9,269	9,000	9,000
434	Natural Gas	1,395	2,000	2,000
454	Water and Sewer	1,065	1,500	1,500
499	Other Supplies and Materials	7,080	7,260	7,260
599	Other Charges	0	2,000	2,000
708	Communication Equipment	25,639	0	0
	Total Local Health Center	\$ 212,656	\$ 314,424	\$ 315,924
55120	<u>Animal Control</u>			
105	Supervisor/Director	\$ 30,094	\$ 30,428	31,341
169	Part-time Personnel	16,686	27,315	14,065
189	Other Salaries & Wages	25,440	26,208	27,000
201	Social Security	4,027	5,205	4,490
204	State Retirement	3,843	4,061	4,376
207	Medical Insurance	15,522	17,250	18,550
212	Employer Medicare	942	1,218	1,050
307	Communication	1,837	2,250	2,250
333	Licenses	370	500	500
347	Pest Control	0	850	800
357	Veterinary Services	6,980	12,500	8,500
401	Animal Food and Supplies	1,749	2,500	2,500
410	Custodial Supplies	2,371	3,000	3,000
413	Drug and Medical Supplies	1,556	4,000	4,000
415	Electricity	5,463	9,000	9,000
425	Gasoline	4,805	4,500	5,500
435	Office Supplies	175	500	500
451	Uniforms	0	400	500
454	Water and Sewer	2,608	3,500	3,500
499	Other Supplies and Materials	2,639	3,000	3,000
	Total Animal Control	\$ 127,107	\$ 158,185	\$ 144,422

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 Statement of Proposed Operations
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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
55130	<u>Ambulance/Emergency Medical Services</u>			
105	Supervisor/Director	\$ 62,943	\$ 67,280	\$ 69,299
133	Paraprofessionals	735,138	924,518	1,160,162
161	Secretary(ies)	55,564	61,485	63,939
169	Part-Time Personnel	106,812	80,000	80,000
187	Overtime Pay	267,782	300,000	255,000
189	Other Salaries & Wages	73,460	80,000	83,000
201	Social Security	78,349	93,824	106,417
204	State Retirement	80,013	102,767	122,730
207	Medical Insurance	90,471	118,500	160,850
212	Employer Medicare	18,324	21,943	24,888
307	Communication	13,877	13,200	13,200
308	Consultants	4,000	4,000	4,000
309	Contracts with Government Agencies	96,043	60,000	60,000
320	Dues and Memberships	955	1,200	1,200
322	Evaluation and Testing	349	1,000	1,000
333	Licenses	2,500	3,650	2,650
334	Maintenance Agreements	0	16,500	17,500
335	Maintenance & Repair Services- Buildings	4,899	1,500	2,000
337	Maintenance and Repair Services - Office Equipment	294	1,500	1,000
338	Maintenance & Repair Services- Vehicles	13,796	15,000	15,000
347	Pest Control	846	1,000	1,000
355	Travel	542	1,000	1,000
356	Tuition	15,410	27,000	27,000
399	Other Contracted Services	120	250	250
410	Custodial Supplies	1,150	2,000	2,000
412	Diesel Fuel	100,110	75,000	75,000
413	Drugs and Medical Supplies	104,305	115,000	115,000
414	Duplicating Services	494	1,000	1,000
415	Electricity	10,758	11,500	11,500
425	Gasoline	2,391	2,500	2,500
434	Natural Gas	1,900	3,000	3,000
435	Office Supplies	1,689	1,500	1,500
451	Uniforms	11,546	13,000	17,000
454	Water and Sewer	1,155	1,500	1,500
524	In Service/Staff Development	8,329	10,000	11,000
708	Communication Equipment	70	2,000	4,000
709	Data Processing Equipment	2,139	28,500	30,000
718	Motor Vehicles	0	160,000	170,000
790	Other Equipment	55,365	7,000	7,000
Total Ambulance/Emergency Medical Services		\$ 2,023,888	\$ 2,430,617	\$ 2,725,085

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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
55731	<u>Waste Pickup</u>			
105	Supervisor/Director	\$ 48,148	\$ 48,683	\$ 50,144
189	Other Salaries & Wages	40,566	57,396	59,100
201	Social Security	5,288	6,577	6,774
204	State Retirement	3,332	3,491	3,761
207	Medical Insurance	5,862	6,600	7,100
212	Employer Medicare	1,237	1,539	1,585
307	Communication	576	1,000	1,000
355	Travel	0	1,300	1,300
412	Diesel Fuel	3,235	2,000	2,000
425	Gasoline	9,080	7,000	8,000
429	Instructional Supplies and Materials	12,259	11,050	11,050
435	Office Supplies	0	500	500
499	Other Supplies and Materials	5,824	5,000	5,000
	Total Waste Pickup	\$ 135,407	\$ 152,136	\$ 157,314
56000	<u>Social, Cultural, and Recreational Services</u>			
56300	<u>Senior Citizens Assistance</u>			
316	Contributions	\$ 53,550	\$ 54,954	\$ 56,490
	Total Senior Citizens Assistance	\$ 53,550	\$ 54,954	\$ 56,490
56500	<u>Libraries</u>			
105	Supervisor/Director	\$ 51,262	\$ 51,831	\$ 53,386
129	Librarians	75,493	83,991	86,508
166	Custodial Personnel	5,501	5,670	5,835
169	Part-Time Personnel	42,802	47,736	54,655
201	Social Security	10,413	11,733	12,424
204	State Retirement	8,771	9,739	10,493
207	Medical Insurance	6,719	7,350	21,900
212	Employer Medicare	2,435	2,744	2,906
307	Communication	4,994	5,000	5,000
334	Maintenance Agreements	995	1,000	2,100
347	Pest Control	546	600	600
348	Postal Charges	2,287	1,500	3,400
355	Travel	2,080	2,000	2,000
359	Disposal Fees	144	144	144
399	Other Contracted Services	3,124	2,250	2,250
414	Duplicating Services	2,081	2,500	2,500
415	Electricity	12,946	13,500	13,500
432	Library Books / Media	15,038	15,000	15,000
434	Natural Gas	3,112	3,500	3,500
435	Office Supplies	4,068	3,000	3,000
437	Periodicals	0	500	500
454	Water and Sewer	792	1,500	1,500
499	Other Supplies and Materials	9,438	4,000	4,000
524	In Service / Staff Development	1,219	1,500	1,500
709	Data Processing Equipment	10,482	12,550	4,000
711	Furniture and Fixtures	15,484	12,000	2,000
	Total Libraries	\$ 292,226	\$ 302,838	\$ 314,601

White County, Tennessee
 General Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
56700	<u>Parks and Recreation</u>			
399	Other Contracted Services	\$ 29,205	\$ 25,000	\$ 30,000
415	Electricity	13,971	31,000	20,000
434	Natural Gas	5,835	10,500	9,000
454	Water and Sewer	4,152	3,800	5,000
499	Other Supplies and Materials	26,897	39,608	48,980
	Total Parks and Recreation	<u>\$ 80,060</u>	<u>\$ 109,908</u>	<u>\$ 112,980</u>
56900	<u>Other Social, Cultural and Recreational</u>			
429	Instructional Supplies and Materials	\$ 6,902	\$ 20,000	\$ 20,000
432	Library Books/Media	12,675	20,000	20,000
	Total Other Social, Cultural and Recreational	<u>\$ 19,577</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
57000	<u>Agriculture and Natural Resources</u>			
57100	<u>Agriculture Extension Service</u>			
140	Salary Supplements	\$ 61,156	\$ 66,940	\$ 69,067
299	Other Fringe Benefits	24,869	27,388	28,308
307	Communication	2,406	3,000	3,000
334	Maintenance Agreements	3,500	3,500	3,500
359	Disposal Fees	156	144	144
414	Duplicating Services	346	1,000	1,000
415	Electricity	2,941	3,000	3,000
434	Natural Gas	934	1,000	1,000
454	Water and Sewer	745	700	700
719	Office Equipment	0	2,000	2,000
	Total Agriculture Extension Service	<u>\$ 97,053</u>	<u>\$ 108,672</u>	<u>\$ 111,719</u>
57300	<u>Forest Services</u>			
399	Other Contracted Services	\$ 2,000	\$ 2,000	\$ 2,000
	Total Forest Service	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
57500	<u>Soil Conservation</u>			
161	Secretary(ies)	\$ 24,862	\$ 23,511	\$ 24,217
201	Social Security	1,485	1,458	1,502
204	State Retirement	1,609	1,686	1,817
207	Medical Insurance	3,747	6,600	7,100
212	Employer Medicare	347	341	352
316	Contributions	500	500	500
	Total Soil Conservation	<u>\$ 32,550</u>	<u>\$ 34,096</u>	<u>\$ 35,488</u>
58000	<u>Other Operations</u>			
58110	<u>Tourism</u>			
599	Other Charges	\$ 0	\$ 50,000	\$ 65,000
	Total Tourism	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 65,000</u>

White County, Tennessee
 General Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
58120	<u>Industrial Development</u>			
189	Other Salaries and Wages	\$ 12,462	\$ 12,000	\$ 12,000
201	Social Security	773	744	744
212	Employer Medicare	181	174	174
309	Contracts With Government Agencies	27,600	27,600	27,600
316	Contributions	60,000	63,000	60,000
321	Engineering Services	0	5,000	5,000
361	Permits	350	500	500
399	Other Contracted Services	0	10,000	10,000
415	Electricity	782	2,000	2,000
454	Water and Sewer	190	500	500
599	Other Charges	11,538	47,193	50,193
	Total Industrial Development	\$ 113,876	\$ 168,711	\$ 168,711
58130	<u>Housing and Urban Development</u>			
399	Other Contracted Services	\$ 0	\$ 375,000	\$ 0
	Total Housing and Urban Development	\$ 0	\$ 375,000	\$ 0
58190	<u>Other Economic and Community Development</u>			
399	Other Contracted Services	\$ 14,175	\$ 0	\$ 0
499	Other Supplies and Materials	0	50,000	0
599	Other Charges	3,905	0	0
	Total Economic and Community Development	\$ 18,080	\$ 50,000	\$ 0
58220	<u>Airport</u>			
334	Maintenance Agreements	\$ 35,000	\$ 35,000	\$ 35,000
	Total Airport	\$ 35,000	\$ 35,000	\$ 35,000
58300	<u>Veterans' Services</u>			
105	Supervisor/Director	\$ 34,908	\$ 35,296	\$ 36,355
169	Part-Time Personnel	9,170	13,250	13,645
201	Social Security	2,683	3,010	3,100
204	State Retirement	2,416	2,531	2,727
207	Medical Insurance	5,862	6,600	7,100
212	Employer Medicare	628	704	725
307	Communication	2,073	2,950	2,950
355	Travel	383	1,050	1,050
414	Duplicating Services	55	250	250
435	Office Supplies	1,794	2,250	2,250
709	Data Processing Equipment	580	1,500	1,500
	Total Veterans' Services	\$ 60,552	\$ 69,391	\$ 71,652

White County, Tennessee
 General Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
58400	<u>Central Maintenance</u>			
105	Supervisor/Director	\$ 50,822	\$ 52,356	\$ 53,927
142	Mechanic(s)	112,489	124,488	128,232
162	Clerical Personnel	27,834	28,674	29,535
187	Overtime Pay	314	0	3,000
201	Social Security	11,423	12,743	13,312
204	State Retirement	13,165	14,736	16,103
207	Medical Insurance	22,066	26,400	28,400
212	Employer Medicare	2,671	2,981	3,114
307	Communication	877	1,100	1,100
334	Maintenance Agreements	599	600	7,800
347	Pest Control	486	500	500
399	Other Contracted Services	6,199	10,000	10,000
410	Custodial Supplies	1,678	1,500	1,500
412	Diesel Fuel	5,285	3,000	3,000
415	Electricity	7,996	10,000	9,000
418	Equipment and Machinery Parts	237,835	180,000	180,000
424	Garage Supplies	4,743	12,000	12,000
425	Gasoline	5,942	5,000	5,000
433	Lubricants	22,916	28,000	28,000
434	Natural Gas	2,140	4,000	4,000
435	Office Supplies	1,008	1,500	1,500
446	Small Tools	3,136	5,000	5,000
450	Tires and Tubes	42,830	50,000	50,000
451	Uniforms	4,080	5,000	5,000
454	Water and Sewer	672	800	800
499	Other Supplies and Materials	1,740	5,000	5,000
790	Other Equipment	11,007	13,000	34,000
	Total Central Maintenance	\$ 601,953	\$ 598,378	\$ 638,823
58500	<u>Contributions to Other Agencies</u>			
316	Contributions	\$ 45,325	\$ 45,388	\$ 48,124
	Total Contributions to Other Agencies	\$ 45,325	\$ 45,388	\$ 48,124
58600	<u>Employee Benefits</u>			
206	Life Insurance	\$ 5,802	\$ 7,000	\$ 7,000
210	Unemployment Compensation	688	18,000	10,000
	Total Employee Benefits	\$ 6,490	\$ 25,000	\$ 17,000
58811	<u>COVID-19 Grant A</u>			
708	Communication Equipment	\$ 16,275	\$ 0	\$ 0
712	Heating And Air Conditioning Equipment	304,085	0	0
716	Law Enforcement Equipment	189,000	0	0
790	Other Equipment	89,422	0	0
	Total COVID-19 Grant A	\$ 598,782	\$ 0	\$ 0

White County, Tennessee
General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
58900	<u>Miscellaneous</u>			
510	Trustee's Commission	\$ 205,881	\$ 220,000	\$ 235,000
	Total Miscellaneous	<u>\$ 205,881</u>	<u>\$ 220,000</u>	<u>\$ 235,000</u>
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	\$ 1,600,000	\$ 3,000,000	\$ 0
		<u>\$ 1,600,000</u>	<u>\$ 3,000,000</u>	<u>\$ 0</u>
	Total Estimated Expenditures	<u>\$ 17,962,904</u>	<u>\$ 22,874,249</u>	<u>\$ 18,249,962</u>
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 1,498,229	\$ (4,911,620)	\$ (532,800)
	Estimated Beginning Fund Balance, July 1	<u>9,563,392</u>	<u>11,061,621</u>	<u>6,150,001</u>
	Estimated Ending Fund Balance, June 30	<u>\$ 11,061,621</u>	<u>\$ 6,150,001</u>	<u>\$ 5,617,201</u>

White County, Tennessee
Drug Control Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Revenues</u>				
42000	<u>Fines, Forfeitures, and Penalties</u>			
42100	<u>Circuit Court</u>			
42140	Drug Control Fines	\$ 6,156	\$ 10,000	10,000
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	7,008	5,000	5,000
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	39,353	10,000	10,000
	Total Fines, Forfeitures, and Penalties	<u>\$ 52,517</u>	<u>\$ 25,000</u>	<u>25,000</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44170	Miscellaneous Refunds	\$ 0	\$ 0	0
44500	<u>Nonrecurring Items</u>			
44560	Damages Recovered from Individuals	1,000	2,000	2,000
44570	Contributions & Gifts	0	0	0
	Total Other Local Revenues	<u>\$ 1,000</u>	<u>\$ 2,000</u>	<u>2,000</u>
	Total Estimated Revenues	<u>\$ 53,517</u>	<u>\$ 27,000</u>	<u>27,000</u>
<u>Estimated Expenditures</u>				
54000	<u>Public Safety</u>			
54150	<u>Drug Enforcement</u>			
307	Communication	\$ 847	\$ 1,500	1,500
319	Confidential Drug Enforcement Payments	4,000	10,000	10,000
401	Animal Food and Supplies	1,620	10,000	10,000
499	Other Supplies and Materials	13,008	20,000	20,000
716	Law Enforcement Equipment	27,807	20,000	20,000
718	Motor Vehicles	34,000	8,888	0
	Total Drug Enforcement	<u>\$ 81,282</u>	<u>\$ 70,388</u>	<u>61,500</u>
58000	<u>Other Operations</u>			
58900	<u>Miscellaneous</u>			
510	Trustee's Commission	\$ 451	\$ 1,000	1,000
	Total Miscellaneous	<u>\$ 451</u>	<u>\$ 1,000</u>	<u>1,000</u>
	Total Estimated Expenditures	<u>\$ 81,733</u>	<u>\$ 71,388</u>	<u>62,500</u>
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	<u>\$ (28,216)</u>	<u>\$ (44,388)</u>	<u>(35,500)</u>
	Estimated Beginning Fund Balance, July 1	<u>161,998</u>	<u>133,782</u>	<u>89,394</u>
	Estimated Ending Fund Balance, June 30	<u>\$ 133,782</u>	<u>\$ 89,394</u>	<u>53,894</u>

White County, Tennessee
Highway/Public Works Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Revenues</u>				
40000	<u>Local Taxes</u>			
40200	County Local Option Taxes			
40240	Wheel Tax	\$ 79,982	\$ 78,050	\$ 78,050
40280	Mineral Severance Tax	112,125	120,000	120,000
	Total Local Taxes	<u>\$ 192,107</u>	<u>\$ 198,050</u>	<u>\$ 198,050</u>
43000	<u>Charges for Current Services</u>			
43100	General Service Charges			
43194	Service Charges	\$ 18,082	\$ 10,000	\$ 10,000
	Total Charges for Current Services	<u>\$ 18,082</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
44000	<u>Other Local Revenues</u>			
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	\$ 38,100	\$ 112,000	\$ 0
	Total Other Local Revenues	<u>\$ 38,100</u>	<u>\$ 112,000</u>	<u>\$ 0</u>
46000	<u>State of Tennessee</u>			
46400	<u>Public Works Grants</u>			
46420	State Aid Program	\$ 254,301	\$ 254,800	\$ 254,800
46800	<u>Other State Revenues</u>			
46920	Gasoline and Motor Fuel Tax	2,376,510	2,350,000	2,350,000
46925	Hybrid/Electric Vehicle Registration Tax	0	0	20,000
46930	Petroleum Special Tax	18,122	18,600	18,200
	Total State of Tennessee	<u>\$ 2,648,933</u>	<u>\$ 2,623,400</u>	<u>\$ 2,643,000</u>
	Total Estimated Revenues	<u>\$ 2,897,222</u>	<u>\$ 2,943,450</u>	<u>\$ 2,851,050</u>
	Total Estimated Revenues and Other Sources	<u>\$ 2,897,222</u>	<u>\$ 2,943,450</u>	<u>\$ 2,851,050</u>

White County, Tennessee
 Highway/Public Works Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Expenditures</u>				
60000	Highways			
61000	Administration			
101	County Official/Administrative Officer	\$ 95,035	\$ 99,787	\$ 104,776
119	Accountants/Bookkeepers	33,707	0	0
161	Secretary(s)	0	35,393	37,163
189	Other Salaries & Wages	27,785	30,368	31,887
201	Social Security	9,414	10,264	10,778
204	State Retirement	10,832	11,870	13,037
207	Medical Insurance	12,924	13,200	14,200
212	Employer Medicare	2,202	2,401	2,521
307	Communication	2,879	3,200	3,900
320	Dues and Memberships	3,175	3,500	3,500
322	Evaluation and Testing	285	1,000	1,000
328	Janitorial Services	790	800	0
337	Maintenance & Repair Services- Office Equipment	0	400	400
347	Pest Control	486	500	500
348	Postal Charges	0	100	100
355	Travel	0	1,000	100
410	Custodial Supplies	0	0	1,500
415	Electricity	2,995	3,200	3,200
434	Natural Gas	538	1,000	1,000
435	Office Supplies	690	2,000	2,000
454	Water and Sewer	687	800	800
499	Other Supplies and Materials	2,638	4,000	4,000
524	In Service/Staff Development	0	500	500
599	Other Charges	461	1,000	1,000
719	Office Equipment	3,504	1,000	1,000
Total Administration		\$ 211,027	\$ 227,283	\$ 238,862

White County, Tennessee
Highway/Public Works Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
62000	<u>Highway and Bridge Maintenance</u>			
141	Foremen	\$ 56,514	\$ 59,343	\$ 62,317
144	Equipment Operators - Heavy	102,754	157,248	165,152
145	Equipment Operators - Light	476,432	482,524	542,880
187	Overtime Pay	20,109	28,000	25,000
189	Other Salaries & Wages	3,144	15,000	15,000
201	Social Security	38,343	46,012	50,242
204	State Retirement	45,382	53,210	60,777
207	Medical Insurance	100,392	124,350	129,400
212	Employer Medicare	8,967	10,761	11,751
307	Communication	1,298	1,400	1,400
399	Other Contracted Services	10,056	20,000	20,000
402	Asphalt	395,285	800,000	700,000
403	Asphalt - Cold Mix	0	30,000	30,000
404	Asphalt - Hot Mix	19,099	15,000	15,000
408	Concrete	0	1,000	1,000
409	Crushed Stone	276	10,000	5,000
415	Electricity	418	500	500
426	General Construction Materials	7,932	4,000	4,000
438	Pipe	0	20,000	20,000
440	Pipe - Metal	13,694	0	0
443	Road Signs	9,054	12,000	12,000
444	Salt	5,853	15,000	20,000
451	Uniforms	11,081	12,000	12,000
456	Gravel and Chert	42,317	60,000	80,000
499	Other Supplies and Materials	7,345	10,000	10,000
	Total Highway and Bridge Maintenance	\$ 1,375,745	\$ 1,987,348	\$ 1,993,419
63100	<u>Operation and Maintenance of Equipment</u>			
336	Maintenance & Repair Services- Equipment	\$ 49,893	\$ 30,000	\$ 30,000
338	Maintenance & Repair Services- Vehicles	9,783	10,000	20,000
412	Diesel Fuel	75,202	70,000	70,000
425	Gasoline	44,230	40,000	40,000
433	Lubricants	0	1,000	1,000
	Total Operation and Maintenance of Equipment	\$ 179,108	\$ 151,000	\$ 161,000
65000	<u>Other Charges</u>			
502	Building and Contents Insurance	\$ 1,766	\$ 1,752	\$ 2,455
506	Liability Insurance	24,407	24,542	33,528
510	Trustee's Commission	25,961	27,000	27,000
511	Vehicle and Equipment Insurance	13,982	17,053	17,922
513	Worker's Compensation Insurance	17,892	20,507	23,584
	Total Other Charges	\$ 84,008	\$ 90,854	\$ 104,489
66000	<u>Employee Benefits</u>			
206	Life Insurance	\$ 742	\$ 1,000	\$ 1,000
210	Unemployment Compensation	0	2,000	2,000
	Total Employee Benefits	\$ 742	\$ 3,000	\$ 3,000

White County, Tennessee
Highway/Public Works Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
68000	<u>Capital Outlay</u>			
321	Engineering Services	\$ 0	\$ 10,000	\$ 10,000
714	Highway Equipment	249,621	412,000	50,000
726	State Aid Projects	269,672	260,000	260,000
	Total Capital Outlay	<u>\$ 519,293</u>	<u>\$ 682,000</u>	<u>\$ 320,000</u>
	Total Estimated Expenditures	<u>\$ 2,369,923</u>	<u>\$ 3,141,485</u>	<u>\$ 2,820,770</u>
99000	<u>Other Uses</u>			
99100	<u>Transfers Out</u>			
590	Transfers to Other Funds	\$ 211,000	\$ 211,000	\$ 211,000
	Total Estimated Expenditures and Other Uses	<u>\$ 2,580,923</u>	<u>\$ 3,352,485</u>	<u>\$ 3,031,770</u>
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 316,299	\$ (409,035)	\$ (180,720)
	Estimated Beginning Fund Balance, July 1	<u>1,577,121</u>	<u>1,893,420</u>	<u>1,484,385</u>
	Estimated Ending Fund Balance, June 30	<u>\$ 1,893,420</u>	<u>\$ 1,484,385</u>	<u>\$ 1,303,665</u>

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Revenues</u>				
44000	<u>Local Taxes</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 3,660,438	\$ 3,462,098	\$ 3,445,994
40120	Trustee's Collections - Prior Year	100,624	134,409	124,643
40125	Trustee's Collections - Bankruptcy	952	615	615
40130	Circuit/Clerk & Master Collections - Prior Year	90,446	60,000	60,000
40140	Interest and Penalty	22,031	20,000	20,000
40161	Payments in Lieu of Taxes - T.V.A.	10,560	9,773	9,473
40162	Payments in Lieu of Taxes - Local Utility	0	7,310	7,078
40163	Payments in Lieu of Taxes - Other	37,382	34,041	34,202
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	2,680,682	2,112,000	2,220,000
40240	Wheel Tax	571,303	557,500	557,500
40275	Mixed Drink Tax	15,091	6,000	10,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	66,952	61,463	65,463
	Total Local Taxes	<u>\$ 7,256,461</u>	<u>\$ 6,465,209</u>	<u>\$ 6,554,968</u>
41000	<u>Licenses and Permits</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	\$ 1,834	\$ 2,000	\$ 2,000
41500	<u>Permits</u>			
41590	Other Permits	105	70	105
	Total Licenses and Permits	<u>\$ 1,939</u>	<u>\$ 2,070</u>	<u>\$ 2,105</u>
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43511	Tuition - Regular Day Students	\$ 9,250	\$ 10,000	\$ 10,000
43542	Contract for Instructional Services with Other LEAs	0	55,000	40,000
43570	Receipts from Individual Schools	108,860	55,000	65,000
43990	<u>Other Charges for Services</u>			
43990	Other Charges for Services	3,176	0	0
	Total Charges for Current Services	<u>\$ 121,286</u>	<u>\$ 120,000</u>	<u>\$ 115,000</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44120	Lease/Rentals	\$ 1,800	\$ 1,400	\$ 1,400
44170	Miscellaneous Refunds	28,345	0	0
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	23,782	0	0
44560	Damages Recovered from Individuals	400	0	0
44570	Contributions & Gifts	7,700	0	0
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	28,744	34,000	33,060
	Total Other Local Revenues	<u>\$ 90,771</u>	<u>\$ 35,400</u>	<u>\$ 34,460</u>

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
46000	<u>State of Tennessee</u>			
46100	<u>General Government Grants</u>			
46175	On-Behalf Contributions for OPEB	\$ 194,776	\$ 200,000	\$ 200,000
46500	<u>State Education Funds</u>			
46510	TISA	0	28,632,059	29,348,200
46511	Basic Education Program	23,974,324	0	0
46515	Early Childhood Education	497,675	509,185	509,185
46590	Other State Education Funds	983,212	1,811,831	0
46610	Career Ladder Program	37,646	31,000	28,000
46790	Other Vocational	95,158	0	0
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	222,598	206,231	203,486
46852	State Revenue Sharing - Telecommunications	27,680	26,122	24,412
46990	Other State Revenues	0	0	80,000
	Total State of Tennessee	<u>\$ 26,033,069</u>	<u>\$ 31,416,428</u>	<u>\$ 30,393,283</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47590	Other Federal Through State	\$ 135,733	\$ 77,753	\$ 0
47600	<u>Direct Federal Revenue</u>			
47640	ROTC Reimbursement	73,689	70,000	75,000
47710	Public Safety Partnership & Community Policing	0	486,034	0
47990	Other Direct Federal Revenue	0	368,000	0
	Total Federal Government	<u>\$ 209,422</u>	<u>\$ 1,001,787</u>	<u>\$ 75,000</u>
48000	<u>Other Governments and Citizen Groups</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 435,000	\$ 0	\$ 0
	Total Other Governments and Citizen Groups	<u>\$ 435,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
	Total Estimated Revenues	<u>\$ 34,147,948</u>	<u>\$ 39,040,894</u>	<u>\$ 37,174,816</u>
49000	<u>Other Sources (Non-Revenue)</u>			
49800	Transfers In	\$ 30,024	\$ 20,000	\$ 15,000
	Total Estimated Revenues and Other Sources	<u>\$ 34,177,972</u>	<u>\$ 39,060,894</u>	<u>\$ 37,189,816</u>

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Expenditures</u>				
71000	<u>Instruction</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 11,460,184	\$ 13,198,503	\$ 13,700,000
117	Career Ladder Program	23,500	20,000	20,000
128	Homebound Teachers	8,428	15,000	15,000
163	Educational Assistants	732,981	895,150	949,450
189	Other Salaries and Wages	8,714	10,400	0
195	Certified Substitute Teachers	110,500	175,000	200,000
198	Non-Certified Substitute Teachers	145,500	150,000	150,000
201	Social Security	718,944	897,945	935,000
204	State Retirement	1,001,012	968,610	952,000
207	Medical Insurance	1,552,224	2,200,000	2,210,000
210	Unemployment Compensation	0	15,000	15,000
212	Employer Medicare	171,018	210,302	215,800
217	Retirement - Hybrid Stabilization	42,077	5	5
336	Maintenance & Repair Services - Equipment	6,708	8,000	8,000
429	Instructional Supplies and Materials	314,683	447,614	353,000
449	Textbooks	387,169	450,000	500,000
535	Fee Waivers	3,000	6,000	6,000
599	Other Charges	98,251	128,000	140,000
722	Regular Instruction Equipment	274,356	250,000	350,000
Total Regular Instruction Program		<u>\$ 17,059,249</u>	<u>\$ 20,045,529</u>	<u>\$ 20,719,255</u>
71200	<u>Special Educational Program</u>			
116	Teachers	\$ 1,328,538	\$ 1,720,000	\$ 1,755,000
117	Career Ladder Program	4,000	4,000	4,000
163	Educational Assistants	203,763	293,100	350,000
201	Social Security	88,347	125,060	135,000
204	State Retirement	125,495	138,420	140,000
207	Medical Insurance	244,730	345,000	350,000
212	Employer Medicare	20,676	29,250	32,700
217	Retirement - Hybrid Stabilization	5,219	5	10
Total Special Education Program		<u>\$ 2,020,768</u>	<u>\$ 2,654,835</u>	<u>\$ 2,766,710</u>
71300	<u>Career and Technical Education Program</u>			
116	Teachers	\$ 587,351	\$ 723,750	\$ 795,800
189	Other Salaries and Wages	0	13,291	0
198	Non-Certified Substitute Teachers	586	1,500	0
201	Social Security	34,541	45,831	49,350
204	State Retirement	49,649	52,760	52,605
207	Medical Insurance	71,732	94,500	94,500
212	Employer Medicare	8,078	10,720	11,540
217	Retirement - Hybrid Stabilization	1,918	5	5
336	Maintenance & Repair Services - Equipment	2,500	2,500	2,500
355	Travel	1,200	1,200	1,000
399	Other Contracted Services	12,450	30,000	0
429	Instructional Supplies and Materials	19,963	18,737	16,000
471	Software	3,900	11,700	0
730	Vocational Instruction Equipment	232,356	192,722	0
Total Career and Technical Education Program		<u>\$ 1,026,224</u>	<u>\$ 1,199,216</u>	<u>\$ 1,023,300</u>

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	\$ 0	\$ 81,440	\$ 83,840
201	Social Security	0	5,050	5,200
204	State Retirement	0	5,550	5,340
207	Medical Insurance	0	19,000	19,000
212	Employer Medicare	0	1,200	1,235
355	Travel	1,308	2,500	2,500
	Total Attendance	<u>\$ 1,308</u>	<u>\$ 114,740</u>	<u>\$ 117,115</u>
72120	<u>Health Services</u>			
105	Supervisor/Director	\$ 50,415	\$ 55,510	\$ 62,755
131	Medical Personnel	5,798	5,600	0
189	Other Salaries & Wages	107,051	245,850	262,755
201	Social Security	9,965	19,035	20,185
204	State Retirement	12,239	21,815	23,125
207	Medical Insurance	10,356	30,000	30,000
212	Employer Medicare	2,330	4,453	4,730
217	Retirement - Hybrid Stabilization	0	5	5
355	Travel	101	1,500	2,000
413	Drugs and Medical Supplies	1,759	8,000	7,000
499	Other Supplies and Materials	7,664	8,000	9,000
599	Other Charges	4,210	6,500	4,500
	Total Health Services	<u>\$ 211,888</u>	<u>\$ 406,268</u>	<u>\$ 426,055</u>
72130	<u>Other Student Support</u>			
117	Career Ladder Program	\$ 1,000	\$ 1,000	\$ 1,000
123	Guidance Personnel	565,900	643,200	672,000
162	Clerical Personnel	26,066	41,000	38,285
170	School Of Resource Of Officer	4,320	2,600	0
189	Other Salaries & Wages	50,210	54,930	57,525
201	Social Security	37,595	45,890	47,670
204	State Retirement	53,500	43,950	49,350
207	Medical Insurance	86,218	105,000	108,000
212	Employer Medicare	8,718	10,735	11,150
217	Retirement - Hybrid Stabilization	1,100	5	5
310	Contracts with other Public Agencies	0	10,000	10,000
322	Evaluation and Testing	7,733	15,000	15,000
399	Other Contracted Services	307,000	58,727	73,400
471	Software	42,779	250,000	300,000
499	Other Supplies and Materials	2,950	3,200	3,200
524	Inservice/Staff Development	0	6,000	0
	Total Other Student Support	<u>\$ 1,195,089</u>	<u>\$ 1,291,237</u>	<u>\$ 1,386,585</u>

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 147,000	\$ 158,635	\$ 163,750
129	Librarians	341,200	373,000	386,950
162	Clerical Personnel	15,015	20,620	21,650
163	Educational Assistants	18,435	25,185	25,940
189	Other Salaries & Wages	28,454	33,355	35,025
201	Social Security	32,185	37,870	39,400
204	State Retirement	46,800	41,885	41,380
207	Medical Insurance	76,548	88,950	89,000
212	Employer Medicare	7,484	8,860	9,215
217	Retirement - Hybrid Stabilization	0	5	5
355	Travel	9,977	20,000	20,000
399	Other Contracted Services	5,000	5,000	5,000
432	Library Books/Media	39,195	40,000	40,000
524	In Service/Staff Development	14,394	20,000	20,000
	Total Regular Instruction Program	\$ 781,687	\$ 873,365	\$ 897,315
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 79,879	\$ 83,140	\$ 86,190
124	Phsycological Personnel	0	125,375	130,155
135	Assessment Personnel	0	141	0
162	Clerical Personnel	15,015	20,615	21,650
189	Other Salaries & Wages	6,280	15,500	17,680
201	Social Security	6,260	15,165	15,851
204	State Retirement	8,415	16,790	16,700
207	Medical Insurance	0	24,300	26,300
212	Employer Medicare	1,464	3,550	3,680
355	Travel	702	2,000	2,000
399	Other Contracted Services	29,672	38,000	45,000
499	Other Supplies and Materials	4,293	5,000	5,000
	Total Special Education Program	\$ 151,980	\$ 349,576	\$ 370,206
72230	<u>Career and Technical Education Program</u>			
105	Supervisor/Director	\$ 68,963	\$ 69,450	\$ 72,400
161	Secretary(ies)	45,340	58,045	68,600
201	Social Security	6,646	7,950	8,685
204	State Retirement	9,130	8,895	9,675
207	Medical Insurance	12,854	18,000	18,000
212	Employer Medicare	1,554	1,855	2,035
355	Travel	250	500	500
399	Other Contracted Services	59,625	75,000	60,000
499	Other Supplies and Materials	3,999	4,000	4,000
	Total Career and Technical Education Program	\$ 208,361	\$ 243,695	\$ 243,895

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
72250	<u>Technology</u>			
105	Supervisor/Director	\$ 62,646	\$ 75,140	\$ 78,190
121	Data Processing Personnel	68,027	80,140	73,755
189	Other Salaries and Wages	91,225	103,450	111,350
201	Social Security	12,564	16,045	16,350
204	State Retirement	17,153	18,000	19,880
207	Medical Insurance	31,579	38,000	30,000
212	Employer Medicare	2,938	3,755	3,820
308	Consultants	3,820	3,820	4,200
336	Maintenance and Repair Services - Equipment	11,687	10,000	10,000
350	Internet Connectivity	53,515	91,740	93,500
355	Travel	929	1,500	1,500
399	Other Contracted Services	20,788	21,000	22,000
471	Software	14,680	100,000	157,000
499	Other Supplies and Materials	1,909	2,000	2,000
790	Other Equipment	66,053	583,000	215,000
	Total Technology	\$ 459,513	\$ 1,147,590	\$ 838,545
72290	<u>Other Programs</u>			
215	On-Behalf Payments to OPEB	\$ 194,776	\$ 200,000	\$ 200,000
	Total Other Programs	\$ 194,776	\$ 200,000	\$ 200,000
72310	<u>Board of Education</u>			
191	Board and Committee Members Fees	\$ 16,780	\$ 16,985	\$ 16,985
196	In-Service Training	18,893	22,000	25,000
201	Social Security	1,046	1,500	1,500
204	State Retirement	11	100	100
206	Life Insurance	19,529	20,000	22,000
207	Medical Insurance	968	3,000	3,000
212	Employer Medicare	245	250	250
213	Payments to Retirees	31,785	40,000	40,000
299	Other Fringe Benefits	466	25,000	25,000
305	Audit Services	6,800	7,000	7,500
316	Contributions	45,437	48,302	53,295
320	Dues and Memberships	9,871	13,000	15,000
331	Legal Services	10,022	15,000	20,000
506	Liability Insurance	78,419	89,600	103,750
508	Premiums on Corporate Surety Bonds	3,184	3,600	4,420
510	Trustee's Commission	147,278	150,000	155,000
513	Worker's Compensation Insurance	189,135	204,000	230,000
533	Criminal Investigation of Applicants - TBI	1,786	4,500	4,500
	Total Board of Education	\$ 581,655	\$ 663,837	\$ 727,300

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 101,672	\$ 103,705	\$ 105,800
117	Career Ladder Program	1,000	0	1,000
140	Salary Supplements	900	900	900
201	Social Security	6,362	6,675	6,675
204	State Retirement	8,925	7,271	7,275
207	Medical Insurance	19,000	24,000	26,000
212	Employer Medicare	1,469	1,548	1,550
307	Communication	8,995	9,000	10,000
320	Dues and Memberships	2,079	4,500	5,000
348	Postal Charges	0	1,500	1,500
355	Travel	1,193	3,000	4,000
	Total Director of School	\$ 151,595	\$ 162,099	\$ 169,700
72410	<u>Office of the Principal</u>			
104	Principals	\$ 597,360	\$ 633,050	\$ 640,000
117	Career Ladder Program	2,000	2,000	2,000
119	Accountants/Bookkeepers	66,865	89,300	94,700
139	Assistant Principals	401,833	500,850	587,000
161	Secretary(is)	213,514	272,164	280,000
189	Other Salaries & Wages	15,000	15,000	20,000
201	Social Security	75,342	93,645	100,600
204	State Retirement	105,866	103,275	116,075
207	Medical Insurance	172,718	195,000	208,000
212	Employer Medicare	17,481	21,932	23,550
217	Retirement - Hybrid Stabilization	968	5	5
307	Communication	43,727	60,000	60,000
	Total Office of the Principal	\$ 1,712,674	\$ 1,986,221	\$ 2,131,930
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	\$ 59,383	\$ 68,570	\$ 74,900
161	Secretary(is)	32,928	39,860	42,700
162	Clerical Personnel	29,719	39,860	42,700
201	Social Security	7,114	9,195	9,950
204	State Retirement	8,444	10,635	12,025
207	Medical Insurance	17,158	18,550	18,850
212	Employer Medicare	1,664	2,155	2,325
316	Contributions	13,000	13,000	13,000
336	Maintenance & Repair Services- Equipment	0	2,000	2,000
355	Travel	317	500	500
435	Office Supplies	2,964	7,000	7,500
524	In Service/Staff Development	0	300	300
701	Administration Equipment	0	7,000	10,000
	Total Fiscal Services	\$ 172,691	\$ 218,625	\$ 236,750

White County, Tennessee
General Purpose School Fund
Statement of Proposed Operations
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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	\$ 743,818	\$ 1,408,996	\$ 1,255,500
189	Other Salaries & Wages	37,668	41,500	44,230
201	Social Security	57,759	89,935	79,700
204	State Retirement	65,238	104,005	92,200
207	Medical Insurance	147,972	165,000	175,000
212	Employer Medicare	13,508	21,032	18,650
415	Electricity	697,429	780,000	780,000
434	Natural Gas	119,238	220,000	220,000
454	Water and Sewer	93,757	165,000	175,000
499	Other Supplies and Materials	75,566	110,000	120,000
501	Boiler Insurance	6,065	8,500	8,500
502	Building and Contents Insurance	187,200	209,700	270,000
	Total Operation of Plant	<u>\$ 2,245,218</u>	<u>\$ 3,323,668</u>	<u>\$ 3,238,780</u>
72620	<u>Maintenance of Plant</u>			
167	Maintenance Personnel	\$ 202,809	\$ 261,100	\$ 263,000
201	Social Security	11,058	16,200	16,300
204	State Retirement	13,920	18,725	18,900
207	Medical Insurance	18,196	25,000	20,000
212	Employer Medicare	2,559	3,790	3,815
336	Maintenance and Repair Services - Equipment	0	5,000	5,000
347	Pest Control	8,541	18,000	18,000
399	Other Contracted Services	12,644	15,000	15,000
499	Other Supplies and Materials	181,541	180,000	185,000
599	Other Charges	2,400	8,000	8,000
701	Administration Equipment	87,755	734,114	150,000
717	Maintenance Equipment	100,531	140,000	225,000
	Total Maintenance of Plant	<u>\$ 641,954</u>	<u>\$ 1,424,929</u>	<u>\$ 928,015</u>

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
72710	<u>Transportation</u>			
105	Supervisor/Director	\$ 67,980	\$ 79,915	\$ 82,375
142	Mechanic(s)	81,520	108,389	115,635
146	Bus Drivers	659,040	859,000	810,000
162	Clerical Personnel	32,656	41,290	41,865
189	Other Salaries & Wages	91,182	94,880	92,000
201	Social Security	57,179	73,392	70,000
204	State Retirement	58,778	80,905	79,000
207	Medical Insurance	26,113	30,700	35,000
212	Employer Medicare	13,373	17,190	16,310
217	Retirement - Hybrid Stabilization	12	5	5
307	Communication	5,480	7,200	7,200
338	Maintenance and Repair Services - Vehicles	0	7,061	
340	Medical and Dental Services	6,150	7,000	7,000
399	Other Contracted Services	179	2,000	2,000
412	Diesel Fuel	186,987	225,000	210,000
424	Garage Supplies	3,780	5,000	5,000
425	Gasoline	59,146	65,000	65,000
433	Lubricants	12,581	15,000	15,000
450	Tires and Tubes	24,616	51,800	38,000
453	Vehicle Parts	100,043	130,000	150,000
511	Vehicle and Equipment Insurance	46,799	55,000	77,500
524	In Service/Staff Development	1,448	2,500	2,500
599	Other Charges	5,716	15,000	15,000
729	Transportation Equipment	337,082	468,000	432,356
	Total Transportation	<u>\$ 1,877,840</u>	<u>\$ 2,441,227</u>	<u>\$ 2,368,746</u>
73000	<u>Operation of Non-Instructional Services</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director	\$ 1,550	\$ 1,625	\$ 0
165	Cafeteria Personnel	8,578	10,320	0
201	Social Security	649	744	0
204	State Retirement	729	860	0
212	Employer Medicare	146	175	0
422	Food Supplies	3,075	3,250	0
	Total Food Service	<u>\$ 14,727</u>	<u>\$ 16,974</u>	<u>\$ 0</u>
73300	<u>Community Services</u>			
189	Other Salaries and Wages	\$ 47,703	\$ 60,046	\$ 62,455
201	Social Security	2,905	3,723	3,875
204	State Retirement	3,301	4,306	4,405
212	Employer Medicare	679	872	910
355	Travel	1,429	1,200	1,200
499	Other Supplies and Materials	2,237	4,731	5,000
599	Other Charges	6,524	11,000	10,000
	Total Community Services	<u>\$ 64,778</u>	<u>\$ 85,878</u>	<u>\$ 87,845</u>

White County, Tennessee
 General Purpose School Fund
 Statement of Proposed Operations
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Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
73400	Early Childhood Education			
116	Teachers	\$ 264,436	\$ 292,000	\$ 419,800
163	Educational Assistants	93,148	102,100	153,235
201	Social Security	20,979	24,400	35,530
204	State Retirement	28,749	27,595	38,200
207	Medical Insurance	45,822	102,500	70,000
212	Employer Medicare	4,913	5,895	7,775
217	Retirement - Hybrid Stabilization	410	5	5
429	Instructional Supplies	25,821	9,696	15,000
722	Regular Instruction Equipment	21,048	0	0
	Total Early Childhood Education	\$ 505,326	\$ 564,191	\$ 739,545
76000	Capital Outlay			
76100	Regular Capital Outlay			
304	Architects	\$ 0	\$ 155,000	\$ 0
321	Engineering Services	0	50,000	20,000
399	Other Contracted Services	0	500	0
706	Building Construction	0	753,774	0
707	Building Improvements	363,960	1,667,987	753,000
724	Site Development	376,823	0	0
	Total Regular Capital Outlay	\$ 740,783	\$ 2,627,261	\$ 773,000
	Total Estimated Expenditures	\$ 32,020,084	\$ 42,040,961	\$ 40,390,592
99000	Other Uses			
99100	Transfers Out			
590	Transfers to Other Funds	\$ 2,000,000	\$ 0	\$ 0
	Total Estimated Expenditures and Other Uses	\$ 34,020,084	\$ 42,040,961	\$ 40,390,592
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 157,888	\$ (2,980,067)	\$ (3,200,776)
	Estimated Beginning Fund Balance, July 1	12,309,200	12,467,088	9,487,021
	Estimated Ending Fund Balance, June 30	\$ 12,467,088	\$ 9,487,021	\$ 6,286,245

White County, Tennessee
 Central Cafeteria Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Revenues</u>				
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 86,902	\$ 90,000	\$ 0
43522	Lunch Payments - Adults	41,396	45,000	25,000
43523	Income from Breakfast	34,116	35,000	0
43525	A la carte Sales	55,158	70,000	20,000
	Total Charges for Current Services	<u>\$ 217,572</u>	<u>\$ 240,000</u>	<u>\$ 45,000</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 44,689	\$ 50,000	\$ 50,000
44165	Commodity Rebates	522	1,000	1,000
44170	Miscellaneous Refunds	1,800	1,000	1,000
44500	<u>Nonrecurring Items</u>			
44570	Contributions & Gifts	23,000	0	0
	Total Other Local Revenues	<u>\$ 70,011</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 21,336	\$ 22,000	\$ 23,000
	Total State of Tennessee	<u>\$ 21,336</u>	<u>\$ 22,000</u>	<u>\$ 23,000</u>
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 1,716,972	\$ 1,775,000	\$ 1,900,000
47112	USDA - Commodities	167,275	205,000	205,000
47113	Breakfast	807,272	835,000	900,000
47114	USDA - Other	223,163	50,000	50,000
47115	USDA Food Service Equipment Grant	56,519	0	0
	Total Federal Government	<u>\$ 2,971,201</u>	<u>\$ 2,865,000</u>	<u>\$ 3,055,000</u>
	Total Estimated Revenues	<u>\$ 3,280,120</u>	<u>\$ 3,179,000</u>	<u>\$ 3,175,000</u>

White County, Tennessee
 Central Cafeteria Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Expenditures</u>				
73000	<u>Operation of Non-Instructional Services</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director	\$ 67,938	\$ 76,120	\$ 85,783
162	Clerical Personnel	32,258	38,016	38,822
165	Cafeteria Personnel	856,855	1,086,024	1,125,638
168	Temporary Personnel	18,874	20,000	20,000
201	Social Security	57,720	75,650	78,756
204	State Retirement	65,941	85,778	92,791
206	Life Insurance	1,710	2,000	2,000
207	Medical Insurance	144,795	160,000	180,000
210	Unemployment Compensation	1,215	3,500	3,500
212	Employer Medicare	13,148	17,693	18,419
307	Communication	2,074	3,000	1,500
320	Dues and Memberships	1,408	2,000	2,000
334	Maintenance Agreements	17,408	18,000	18,500
336	Maintenance & Repair Services - Equipment	97,119	100,000	100,000
347	Pest Control	2,880	3,000	3,000
348	Postal Charges	60	200	200
354	Transportation - Other than Students	0	0	0
355	Travel	11,656	10,000	12,000
361	Permits	640	700	700
399	Other Contracted Services	139,689	150,000	100,000
421	Food Preparation Supplies	20,877	30,000	15,000
422	Food Supplies	1,270,075	1,250,000	1,350,000
435	Office Supplies	5,662	6,000	6,000
451	Uniforms	4,942	5,000	6,000
469	USDA - Commodities	167,275	205,000	205,000
499	Other Supplies and Materials	756	5,000	5,000
509	Refunds	1,275	2,000	2,000
524	In Service/Staff Development	4,690	6,000	6,000
709	Data Processing Equipment	5,968	15,000	5,000
710	Food Service Equipment	172,193	72,000	75,000
	Total Food Service	<u>\$ 3,187,101</u>	<u>\$ 3,447,681</u>	<u>\$ 3,558,609</u>
	Total Estimated Expenditures	<u>\$ 3,187,101</u>	<u>\$ 3,447,681</u>	<u>\$ 3,558,609</u>
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 93,019	\$ (268,681)	\$ (383,609)
	Estimated Beginning Fund Balance, July 1	<u>1,975,210</u>	<u>2,068,229</u>	<u>1,799,548</u>
	Estimated Ending Fund Balance, June 30	<u>\$ 2,068,229</u>	<u>\$ 1,799,548</u>	<u>\$ 1,415,939</u>

White County, Tennessee
 General Debt Service Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Revenues</u>				
40000	<u>Local Taxes</u>			
40100	<u>County Property Tax</u>			
40110	Current Property Tax	\$ 538,292	\$ 274,770	\$ 0
40120	Trustee's Collection - Prior Year	14,797	19,766	9,892
40125	Trustee's Collection - Bankruptcy	98	49	0
40130	Circuit/Clerk & Master Collections - Prior Years	13,301	5,000	2,000
40140	Interest and Penalty	3,241	2,000	0
40161	Payment in Lieu of Taxes - T.V.A.	1,553	776	0
40162	Payment in Lieu of Taxes - Local Utilities	0	580	0
40163	Payment in Lieu of Taxes - Other	5,497	2,702	0
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,852,771	1,550,000	1,655,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	9,846	4,878	0
	Total Local Taxes	<u>\$ 2,439,396</u>	<u>\$ 1,860,521</u>	<u>\$ 1,666,892</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 941,058	\$ 300,000	\$ 300,000
	Total Other Local Revenues	<u>\$ 941,058</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
46000	<u>State of Tennessee</u>			
46800	<u>Other State Revenues</u>			
46851	State Revenue Sharing - T.V.A.	\$ 32,735	\$ 16,367	\$ 0
46852	State Revenue Sharing - Telecommunications	4,071	2,073	0
	Total State of Tennessee	<u>\$ 36,806</u>	<u>\$ 18,440</u>	<u>\$ 0</u>
	Total Estimated Revenues	<u>\$ 3,417,260</u>	<u>\$ 2,178,961</u>	<u>\$ 1,966,892</u>
	Total Estimated Revenues and Other Sources	<u>\$ 3,417,260</u>	<u>\$ 2,178,961</u>	<u>\$ 1,966,892</u>

White County, Tennessee
 General Debt Service Fund
 Statement of Proposed Operations
 For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Expenditures</u>				
80000	<u>Debt Service</u>			
82100	<u>Principal</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 65,000	\$ 70,000	\$ 75,000
	Total General Government	<u>\$ 65,000</u>	<u>\$ 70,000</u>	<u>\$ 75,000</u>
82120	<u>Highways and Streets</u>			
602	Principal on Notes	\$ 400,000	\$ 400,000	\$ 0
	Total on Highways and Streets	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>
82130	<u>Education</u>			
601	Principal on Bonds	\$ 795,000	\$ 830,000	\$ 875,000
	Total Education	<u>\$ 795,000</u>	<u>\$ 830,000</u>	<u>\$ 875,000</u>
82200	<u>Interest</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 9,175	\$ 6,380	\$ 3,300
	Total General Government	<u>\$ 9,175</u>	<u>\$ 6,380</u>	<u>\$ 3,300</u>
82220	<u>Highways and Streets</u>			
604	Interest on Notes	\$ 7,021	\$ 2,380	\$ 0
	Total Highways and Streets	<u>\$ 7,021</u>	<u>\$ 2,380</u>	<u>\$ 0</u>
82230	<u>Education</u>			
603	Interest on Bonds	\$ 579,319	\$ 539,569	\$ 498,069
	Total Education	<u>\$ 579,319</u>	<u>\$ 539,569</u>	<u>\$ 498,069</u>
82300	<u>Other Debt Service</u>			
82310	<u>General Government</u>			
510	Trustee's Commission	\$ 39,239	\$ 36,000	\$ 36,000
699	Other Debt Service	2,585	6,000	6,000
	Total General Government	<u>\$ 41,824</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>
	Total Estimated Expenditures	<u>\$ 1,897,339</u>	<u>\$ 1,890,329</u>	<u>\$ 1,493,369</u>
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 1,519,921	\$ 288,632	\$ 473,523
	Estimated Beginning Fund Balance, July 1	<u>3,856,390</u>	<u>5,376,311</u>	<u>5,664,943</u>
	Estimated Ending Fund Balance, June 30	<u>\$ 5,376,311</u>	<u>\$ 5,664,943</u>	<u>\$ 6,138,466</u>

White County, Tennessee
Solid Waste Disposal Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
<u>Estimated Revenues</u>				
43000	<u>Charges for Current Services</u>			
43100	<u>General Service Charges</u>			
43110	Tipping Fees	\$ 891,327	\$ 1,090,000	\$ 1,090,000
43114	Solid Waste Disposal Fee	710,276	700,000	710,000
43116	Surcharge - Waste Tire Disposal	35,003	30,000	30,000
	Total Charges for Current Services	<u>\$ 1,636,606</u>	<u>\$ 1,820,000</u>	<u>\$ 1,830,000</u>
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44145	Sale of Recycled Materials	\$ 68,430	\$ 70,000	\$ 60,000
44170	Miscellaneous Refunds	68	0	0
44500	<u>Nonrecurring Items</u>			
44550	Sale of Property	0	0	2,000,000
	Total Other Local Revenues	<u>\$ 68,498</u>	<u>\$ 70,000</u>	<u>\$ 2,060,000</u>
	Total Estimated Revenues	<u>\$ 1,705,104</u>	<u>\$ 1,890,000</u>	<u>\$ 3,890,000</u>
49000	<u>Other Sources (Non-Revenue)</u>			
49200	Notes Issued	\$ 0	\$ 1,123,000	\$ 0
49800	Transfers In	1,600,000	0	0
	Total Estimated Revenues and Other Sources	<u>\$ 3,305,104</u>	<u>\$ 3,013,000</u>	<u>\$ 3,890,000</u>
<u>Estimated Expenditures</u>				
55000	<u>Public Health and Welfare</u>			
55732	<u>Convenience Centers</u>			
164	Attendants	\$ 169,666	\$ 180,230	\$ 185,665
201	Social Security	10,519	11,175	11,512
212	Employer Medicare	2,460	2,614	2,693
307	Communication	4,629	5,000	5,000
336	Maintenance & Repair Services - Equipment	0	2,000	5,000
415	Electricity	14,497	14,500	14,500
454	Water and Sewer	2,578	3,000	3,000
499	Other Supplies and Materials	5,899	8,000	10,000
	Total Convenience Centers	<u>\$ 210,248</u>	<u>\$ 226,519</u>	<u>\$ 237,370</u>

White County, Tennessee
Solid Waste Disposal Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
55754	<u>Landfill Operation and Maintenance</u>			
105	Supervisor/Director	\$ 16,245	\$ 56,636	\$ 58,336
142	Mechanic	41,496	41,871	43,119
143	Equipment Operators	84,728	111,198	114,548
147	Truck Drivers	157,268	177,840	183,145
149	Laborers	21,810	25,564	26,333
162	Clerical Personnel	21,825	33,364	34,362
169	Part-Time Personnel	8,628	15,351	15,808
187	Overtime	9,277	12,000	15,000
189	Other Salaries and Wages	9,098	12,000	12,000
201	Social Security	21,560	30,122	31,165
204	State Retirement	24,483	33,733	36,514
207	Medical Insurance	43,306	54,300	81,700
212	Employer Medicare	5,042	7,045	7,289
307	Communication	1,720	2,000	2,000
308	Consultants	0	120,000	0
312	Contracts with Private Agencies	84,500	50,000	75,000
321	Engineering Services	32,927	50,000	50,000
322	Evaluation and Testing	240	2,000	2,000
334	Maintenance Agreements	1,200	1,200	1,200
335	Maintenance & Repair Services - Buildings	12,218	5,000	25,000
336	Maintenance & Repair Services - Equipment	264,692	50,000	150,000
347	Pest Control	846	1,000	1,000
355	Travel	750	1,000	1,000
359	Disposal Fees	599,823	75,000	75,000
361	Permits	14,498	35,000	5,000
399	Other Contracted Services	128,182	12,500	52,500
410	Custodial Supplies	1,087	1,500	1,500
412	Diesel Fuel	187,607	120,000	120,000
415	Electricity	8,493	12,500	12,500
418	Equipment and Machinery Parts	94,857	50,000	50,000
424	Garage Supplies	21,297	20,000	20,000
425	Gasoline	5,216	10,000	10,000
433	Lubricants	8,471	15,000	15,000
435	Office Supplies	1,718	2,000	3,000
446	Small Tools	1,749	5,000	5,000
450	Tires and Tubes	57,492	50,000	50,000
451	Uniforms	11,677	15,000	15,000
454	Water and Sewer	492	500	500
456	Gravel and Chert	18,177	20,000	20,000
499	Other Supplies and Materials	7,194	10,000	10,000
509	Refunds	988	500	500
524	In Service/Staff Development	1,600	1,000	1,000
715	Land	0	700,000	0
733	Solid Waste Equipment	408,481	573,000	25,000
Total Landfill Operation and Maintenance		\$ 2,442,958	\$ 2,621,724	\$ 1,458,019
58000 Other Operations				
58600	<u>Employee Benefits</u>			
206	Life Insurance	\$ 312	\$ 500	\$ 500
210	Unemployment Compensation	1,462	4,000	4,000
Total Employee Benefits		\$ 1,774	\$ 4,500	\$ 4,500

White County, Tennessee
Solid Waste Disposal Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2025

Account No.	Description	Actual 2022-2023	Amended Budget 2023-2024	Proposed Budget 2024-2025
58900	<u>Miscellaneous</u>			
502	Building And Contents Insurance	\$ 1,867	\$ 3,000	\$ 3,116
506	Liability Insurance	24,407	26,848	33,528
510	Trustee's Commission	16,126	20,000	20,000
511	Vehicle and Equipment Insurance	20,583	22,939	30,084
513	Workman's Compensation Insurance	15,678	17,246	20,326
	Total Miscellaneous	<u>\$ 78,661</u>	<u>\$ 90,033</u>	<u>\$ 107,054</u>
80000	<u>Debt Service</u>			
82100	<u>Principal</u>			
82110	<u>General Government</u>			
602	Principal on Notes	\$ 66,438	\$ 66,438	\$ 191,438
	Total General Government	<u>\$ 66,438</u>	<u>\$ 66,438</u>	<u>\$ 191,438</u>
82200	<u>Interest</u>			
82210	<u>General Government</u>			
604	Interest on Notes	\$ 5,162	\$ 3,442	\$ 44,040
	Total General Government	<u>\$ 5,162</u>	<u>\$ 3,442</u>	<u>\$ 44,040</u>
	Total Estimated Expenditures	<u>\$ 2,805,241</u>	<u>\$ 3,012,656</u>	<u>\$ 2,042,421</u>
	Excess of Estimated Revenues Over (under) Estimated Expenditures	\$ 499,863	\$ 344	\$ 1,847,579
	Estimated Beginning Fund Balance, July 1	<u>369,868</u>	<u>869,731</u>	<u>870,075</u>
	Estimated Ending Fund Balance, June 30	<u>\$ 869,731</u>	<u>\$ 870,075</u>	<u>\$ 2,717,654</u>