THE BUDGET OF
MACON COUNTY, TENNESSEE

THE APPROPRIATION RESOLUTION
THE NONPROFIT RESOLUTION
THE TAX LEVY RESOLUTION

AND

BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS

FOR THE YEAR ENDING
JUNE 30, 2021

TABLE OF CONTENTS
Budget for the Year Ending June 30, 2021

Account	Office	Page
	Appropriation Resolution	4
	Nonprofit Appropriation Resolution	10
	Tax Levy Resolution	12
	Summary Statement of Proposed Operations	13
	Statement of Estimated Revenue from Current Property Taxes	14
	Property Tax Revenue Distribution by Fund	15
	Estimated Revenue - Total for All Funds	16
	Expenditures Distribution by Fund	17
	Expenditures Distribution for General Fund	18
40000	**Revenues**	19
51100	County Commission	23
51210	Board of Equalization	23
51220	Beer Board	23
51230	Budget & Finance Committee	23
51240	Other Boards & Committees	23
51300	County Mayor - Steve Jones	23
51400	County Attorney - Guy Holliman	24
51500	Election Commission - Barry Doss	24
51600	Register of Deeds - Cindi Jones	24
51710	Development - UCHRA, Cline, Valley Ridge Bldg.	25
51720	Planning - Scott Carver	25
51730	Building - Staging	25
51800	County Buildings - Courthouse	26
51810	Other Facilities - Justice Center	26
51900	Other General Administration - ADA	26
51910	Preservation of Records - Randy East - Archives	26
51920	Risk Management - Molly Jones	27
52220	Central Services - 911 - Phil Russell	27
52300	Property Assessor's Office - Rick Shoulders	27
52310	Reappraisal Program - Rick Shoulders	28
52400	County Trustee's Office - Kim Parks	28
52500	County Clerk's Office - Connie Blackwell	28
53100	Circuit Court - Rick Gann	29
53300	General Sessions Court - Ken Witcher	29
53400	Chancery Court - Kristin Reid	29
53500	Juvenile Court - Ken Witcher	30
53700	Judicial Commissioners	30
53910	Probation Services - Tim Carter	30
54110	Sheriff's Department - Mark Gammons	31
54160	Administration of the Sexual Offender Registry - Mark Gammons	31
54210	Jail - Mark Gammons	31
54220	Workhouse - Mark Gammons	32

Account	Office	Page
54410	EMA - Don Stevens	32
54420	Rescue Squad - RBS Volunteer Fire Dept.	33
54430	Disaster Relief - Willette Volunteer Fire Dept.	33
54490	Other Emergency Management - West Macon Rescue Squad	33
54610	County Coroner/Medical Examiner	33
54900	Other Public Safety - Macon County Rescue Squad	34
55110	Local Health Center - Health Dept.	34
55120	Rabies & Animal Control	34
55130	Ambulance/Emergency Medical Services - Mike Ethridge	35
55180	Crippled Children Services - Health Dept.	35
55190	Other Local Health Services - Health Dept. - State Grant	35
55310	Regional Mental Health Center	35
55390	Appropriation to State - Health Dept. County Match	36
55590	Other Local Welfare Services - Macon Helps Contribution	36
55900	Other Public Health & Welfare	36
56100	Adult Activities - Pacesetters	36
56300	Senior Citizens Assistance	36
56500	Libraries - Dana Richardson	36
56700	Parks & Fair Boards - Donations- Contributions	37
56900	Other Social, Cultural & Recreational - Restricted Library	37
57100	Agricultural Extension Service - Keith Allen	37
57500	Soil Conservation	37
58110	Tourism	38
58120	Industrial Development - Chamber of Commerce	38
58300	Veteran's Services Quinn Marlow	38
58400	Other Charges - Benefits Line	38
58500	Contribution to Other Agencies - UCHRA - Tracy Powell	38
58600	Employee Benefits	38
58900	Miscellaneous	39
71900	Other - Education Foundation	39
72290	Other Programs - 3 Star Program	39
91200	Highway & Street Capital Projects	39
99100	Transfers Out	39
	Fund Balance	**39**
116	Solid Waste	40
122	Drug Fund	42
131	Highway Department	43
141	General Purpose Schools	48
143	Nutrition - Schools	61
151	Debt Service	63
154	Macon County Elementary School Project	65
171	Capital Projects Fund	66

RESOLUTION 6-33/20

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF MACON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Macon County, Tennessee, assembled in regular session on the 15th day of June, 2020 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Macon County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2020, and ending June 30, 2021, according to the following schedule:

GENERAL FUND

51100	County Commission	$131,348
51210	Board of Equalization	$2,500
51220	Beer Board	$850
51230	Budget and Finance Committee	$3,500
51240	Other Boards and Committees	$5,000
51300	County Mayor/Executive	$328,245
51400	County Attorney	$15,000
51500	Election Commission (Including Voter Registration)	$194,141
51600	Register of Deeds	$156,128
51710	Development	$50,000
51720	Planning	$87,455
51730	Building	$47,000
51800	County Buildings	$184,425
51810	Other Facilities	$445,186
51900	Other General Administration	$1,623
51910	Preservation of Records	$22,540
51920	Risk Management	$21,885
52220	Central Services	$418,939
52300	Property Assessor's Office	$221,940
52310	Reappraisal Program	$12,100
52400	County Trustee's Office	$209,766
52500	County Clerk's Office	$314,542
53100	Circuit Court	$408,334
53300	General Sessions Court	$121,618
53400	Chancery Court	$170,631
53500	Juvenile Court	$50,838
53700	Judicial Commissioners	$32,550
53900	Other Administration of Justice	$5,000
53910	Probation Services	$144,713
54110	Sheriff's Department	$2,053,836
54160	Administrative of the Sexual Offender Register	$2,000
54210	Jail	$1,544,849

54220	Workhouse	$86,331
54310	Fire Prevention and Control	$10,500
54320	Rural Fire Protection	$50,000
54410	EMA	$22,211
54420	Rescue Squad	$10,650
54430	Disaster Relief	$27,810
54490	Other Emergency Management	$18,800
54610	County Coroner/Medical Examiner	$40,250
54900	Other Public Safety	$31,460
55110	Local Health Center	$40,300
55120	Rabies and Animal Control	$97,629
55130	Ambulance/Emergency Medical Services	$2,042,820
55180	Crippled Children Services	$1,439
55190	Other Local Health Services	$209,500
55310	Regional Mental Health Center	$7,953
55390	Appropriation to State	$41,140
55590	Other Local Welfare Services	$59,723
55900	Other Public Health and Welfare	$0
56100	Adult Activities	$6,000
56300	Senior Citizens Assistance	$15,000
56500	Libraries	$203,628
56700	Parks and Fair Boards	$14,500
56900	Other Social, Cultural and Recreational	$20,000
57100	Agriculture Extension Service	$82,181
57500	Soil Conservation	$56,833
58110	Tourism	$4,000
58120	Industrial Development	$23,700
58300	Veterans' Services	$31,742
58400	Other Charges	$1,399,249
58500	Contributions to Other Agencies	$14,500
58600	Employee Benefits	$26,000
58900	Miscellaneous	$5,700
71900	Other	$7,000
72290	Other Programs	$5,300
99100	Transfers Out	$0
	Total General Fund	**$12,122,331**

SOLID WASTE/SANITATION FUND

55733	Transfer Stations	$655,532
	Total Solid Waste/Sanitation Fund	**$655,532**

DRUG CONTROL FUND

54150	Drug Enforcement	$8,200

	Total Drug Control Fund	**$8,200**

HIGHWAY/PUBLIC WORKS FUND

61000	Administration	$196,998
62000	Highway and Bridge Maintenance	$1,271,866
63100	Operation and Maintenance of Equipment	$347,428
65000	Other Charges	$171,250
66000	Employee Benefits	$364,300
68000	Capital Outlay	$1,119,776
82100	Debt Service Principal	$165,000
82200	Debt Service Interest	$17,500
99100	Transfers Out	$2,400
99951	Special Items #1	$2,961,051
99951	Special Items #2	$254,344
	Total Highway/Public Works Fund	**$6,871,913**

GENERAL PURPOSE SCHOOL FUND

71000	Instruction	$16,195,470
71100	Regular Instruction Program	$191,625
71200	Special Education Program	$2,360,100
71300	Vocational Education Program	$1,198,075
72110	Attendance	$132,920
72120	Health Services	$438,585
72130	Other Student Support	$1,012,240
72210	Regular Instruction Program	$931,915
72220	Special Education Program	$562,150
72230	Vocational Education Program	$35,105
72250	Technology	$526,880
72310	Board of Education	$524,360
72320	Director of Schools	$190,565
72410	Office of the Principal	$1,688,060
72510	Fiscal Services	$275,780
72610	Operation of Plant	$2,149,950
72620	Maintenance of Plant	$762,610
72710	Transportation	$1,854,680
73100	Food Service	$55,330
73400	Early Childhood Education	$318,295
76000	Capital Outlay	$0
76100	Regular Capital Outlay	$900,000
80000	Debt Service	
82130	Education Debt Service - Principal	$294,800
82200	Education Debt Service - Interest	
82230	Interest on Debt - Education	$7,300

82230	Transfer Out	$0
70000	Nutrition Budget	$2,553,632
	Total General Purpose School Fund	**35,160,427**

GENERAL DEBT SERVICE FUND

82110	General Government	$46,050
82120	Highways & Streets	$538,861
82130	Education	$0
82210	General Government	$9,901
82220	Highway & Streets	$164,391
82230	Education	$0
82310	General Government- Other Debt Service	$15,000
99100	Transfer Out	$0
	Total General Debt Service Fund	**$774,203**

Elementary School Project

58400	Trustee's Commission	$9,750
	Total Elementary School Project	**$9,750**

GENERAL CAPITAL PROJECTS FUND

68000	Capital Projects - Highway	$0
	Total General Capital Projects Fund	**$0**

51900	Other General Administration	$0
91110	General Administration Projects	$350,000
91130	Public Safety Projects	$1,125,519
91140	Public Health & Welfare Projects	$200,000
91190	Other General Government Projects	$430,000
91200	Highway & Street Capital Projects	$0
99100	Transfers Out	$300,000
	Total General Capital Projects Fund	**$2,405,519**

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the trustee, county clerk, circuit court clerk, clerk and master, register, and the sheriff and their officially authorized deputies and

assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee , county clerk, circuit court clerk, clerk and master, register, and sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget for funds under supervision of the director of schools, shall be approved as provided in Section 5-12-212 and 5-12-213, Tennessee Code Annotated. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies the resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2020. The aggregate expenditures for any item of appropriation shall in no instance be more than the herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the state director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED that the county executive and county clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2020-2021 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes

shall be signed by the county executive and countersigned by the county clerk and shall mature and be paid in full without renewal not later than than.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2018 and prior years and the interest and penalty thereon collected during the year ending June 30, 2019, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2019. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that only $2.00 of the Litagation Tax per case collected from the Circuit Court Clerk and the Clerk and Master offices to be placed into the Courthouse and Jail Maintenance Budget (112) Litagation Tax - Special Purpose as passed by the Private Act of 1967 and the remaining amount deposited into the General Fund (101) Litigation Tax - General.

SECTION 9. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2021.

SECTION 10. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED that this resolution shall take in effect from and after its passage and its provisions shall be in force from and after July 1, 2020. This resolution shall be spread upon the minutes of the Board of County Commissioners.

PASSED THIS 15th DAY OF June, 2020.

_____

Steve Jones, Macon County Mayor

ATTEST:

_____

Connie Blackwell, County Court Clerk

RESOLUTION NO. 6-34/20

A RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF MACON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Macon County Legislative Body to make appropriations to various non-profit charitable organizations and,

WHEREAS the Macon County Legislative Body recognizes the various non-profit charitable organizations providing services in Macon County have great need of funds to carry on their non-profit charitable work,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Macon County, on this 15th day of June 2020,

SECTION 1. That Twenty-Nine Thousand Dollars ($29,000.00) be appropriated to non-profit organizations in Macon County as reflected below.

MACON COUNTY GOVERNMENT

APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS

FISCAL YEAR 2020/2021

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
101-56700-316	HISET/GED Program – Putnam County	$ 2,500
	Total	$ 2,500

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
101-71900-316	Macon County Education Foundation	$ 7,000
101-51910-316	Historical Society	$ 7,500
101-56700-452	Fair Board - Utilities	$ 12,000
	Total	$ 26,500

	Contribution Total	**$ 29,000**

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the non-profit organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such non-profit organization in accordance with Section 5-9-109 (c), Tennessee Code Annotated.

2. That said funds must only be used by the named non-profit charitable organizations in furtherance of their non-profit charitable purposes benefitting the general welfare of the residents of Macon County.

3. That it is the expressed interest of the County Commission of Macon County in providing these funds to the above named non-profit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2020. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 15th day of June 2020.

_____

Steve Jones, County Mayor

ATTEST:

_____

Connie Blackwell, County Clerk

RESOLUTION NO. 6-35/20

A RESOLUTION FIXING THE TAX LEVY IN MACON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2020

Section 1. BE IT RESOLVED by the Board of County Commissioner of Macon County, Tennessee, assembled in regular session on this 15th day of June 2020, that the combined property tax rate for Macon County, Tennessee for the year beginning July 1, 2020, shall be $2.40 on each $100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise confirm to the following levies:

FUND	**RATE**
General	$ 1.3708
Highway/Public Works	$ 0.1225
General Purpose School	$ 0.8592
General Debt Service	$ 0.00
Solid Waste/Sanitation	$ 0.0475
Total	$ 2.40

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

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

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

PASSED THIS 15th DAY OF June 2020.

_____

Steve Jones, County Mayor

ATTEST:

_____

Connie Blackwell, County Clerk

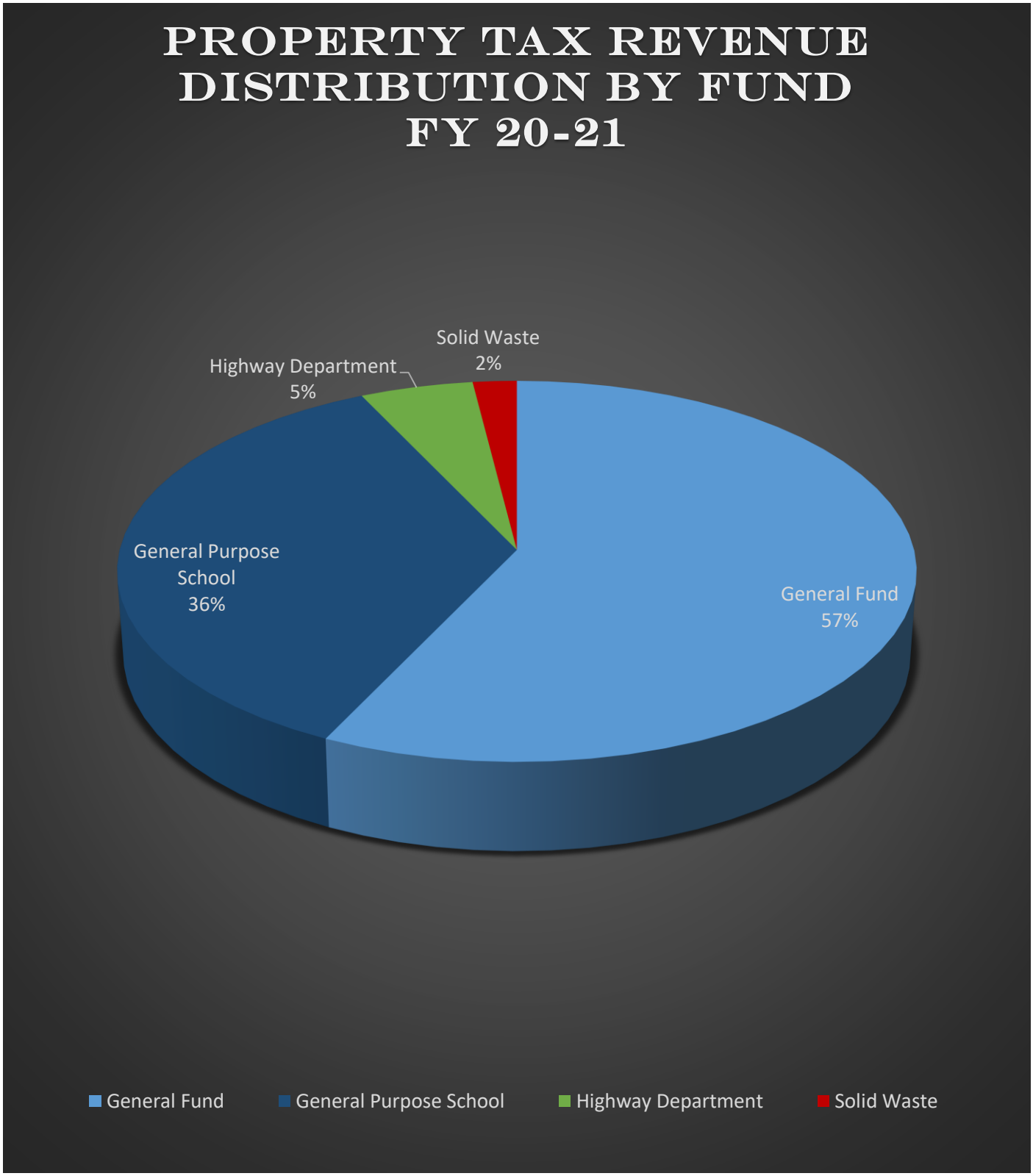
Macon County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2021

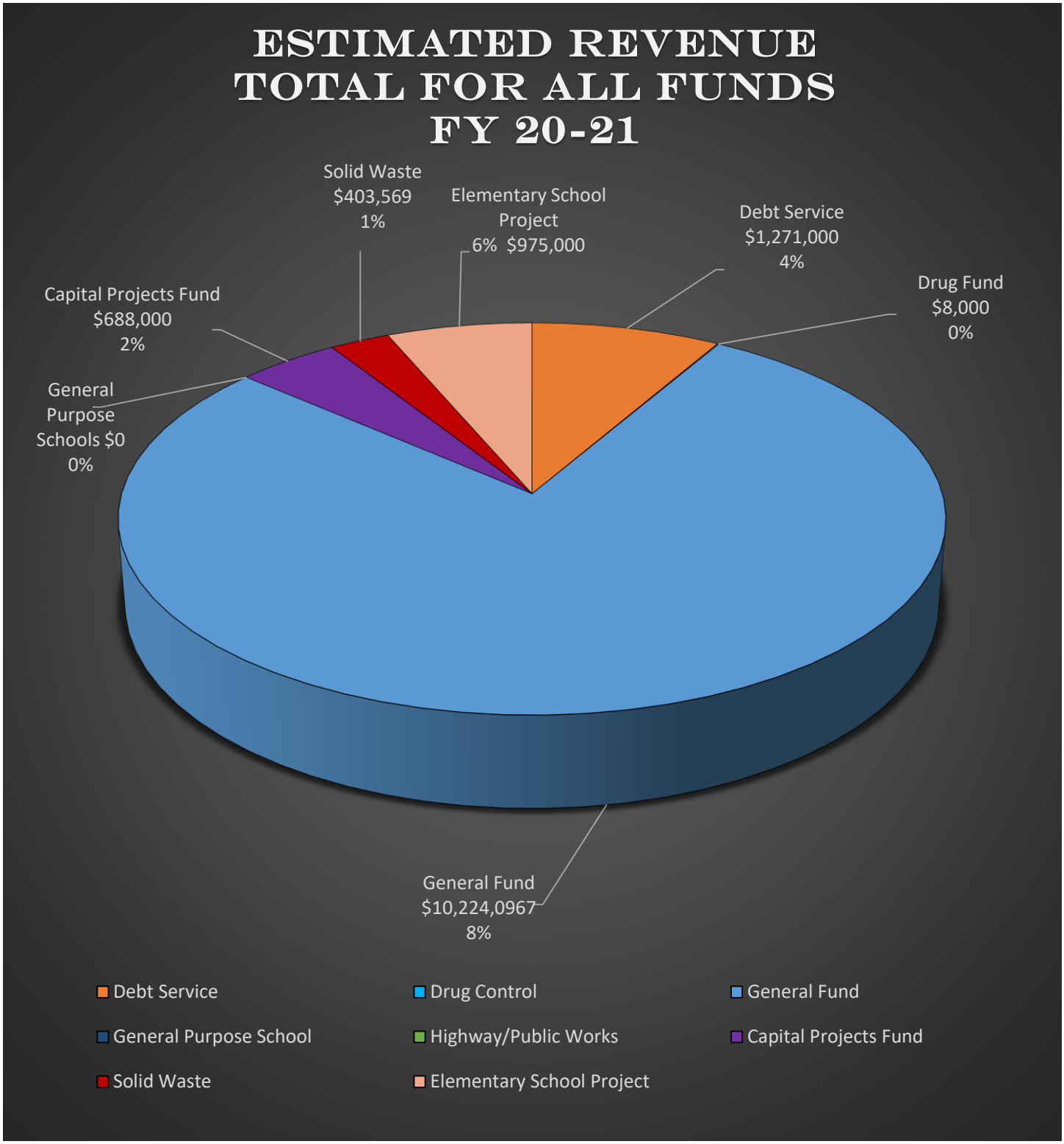
Fund	Estimated Beginning Fund Balance 7/1/2020	Estimated Revenue	Notes Issued	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2021
General	$1,820,694	$11,821,319	0	0	$13,642,013	$10,731,503	$0	$10,731,503	$2,910,510
Courthouse & Jail Maintenance	$0	$0	0	0	$0	$0	$0	$0	$0
Library	$0	$0	0	0	$0	$0	$0	$0	$0
Solid Waste/Sanitation	$172,436	$403,569	0	0	$576,005	$457,673	$0	$457,673	$118,332
Drug Control	$172,597	$8,000	0	0	$180,597	$8,200	$0	$8,200	$172,397
Highway/Public Works	$0	$0	0	0	$0	$0	$0	$0	$0
General Debt Service	$2,366,179	$1,271,000	0	0	$3,637,179	$882,538	$0	$882,538	$2,754,641
General Purpose School - Nutrition	$0	$0	0	0	$0	$0	$0	$0	$0
General Purpose School	$0	$0	0	0	$0	$0	$0	$0	$0
General Purpose School - Trust	$0	$0	0	0	$0	$0	$0	$0	$0
Elementary School Project	$1,200,000	$975,000			$2,175,000	$9,750		$9,750	$2,165,250
General Capital Projects	$0	$0	0	0	$0	$0	$0	$0	$0
Total	$5,731,906	$14,478,888	0	0	$20,210,794	$12,089,664	$0	$12,089,664	$8,121,130

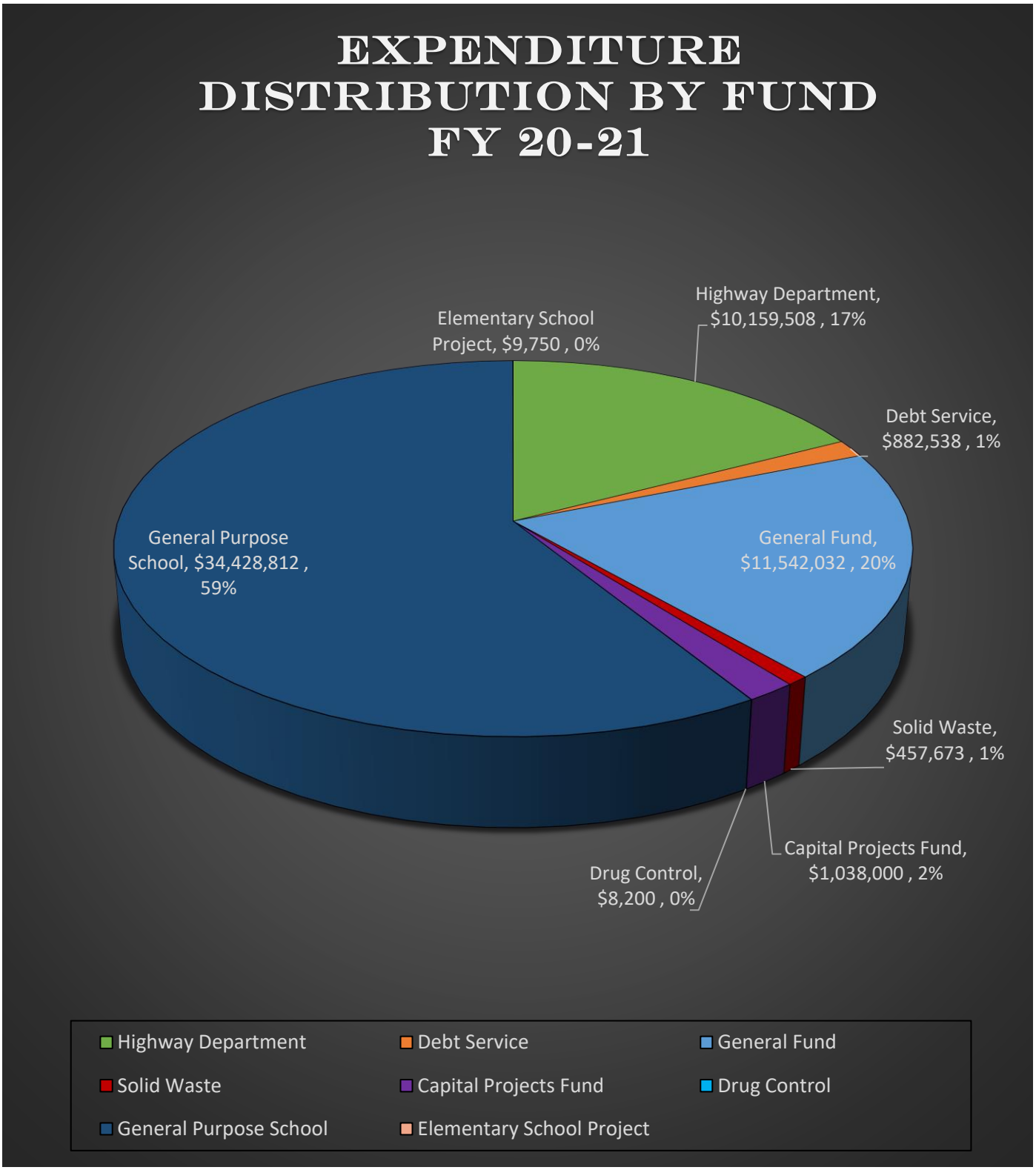
Macon County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2020 Assessments Based Upon Estimated
Assessed Valuation of $406,805,278

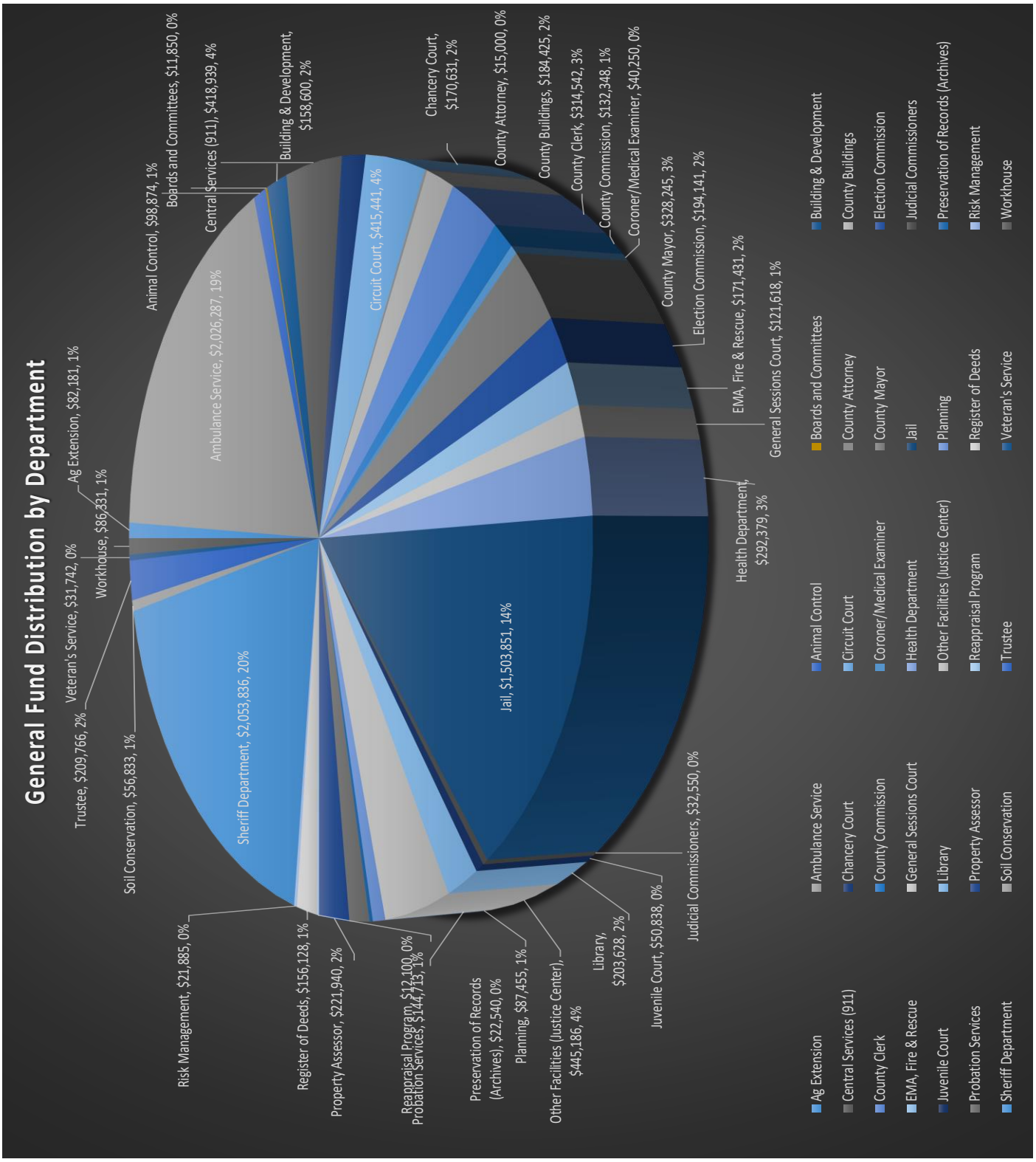
Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 5%	Net Estimated Collection of Taxes
General	$ 1.3708	$ 5,032,714	$ 264,880	$ 5,297,594
Highway/Public Works	$ 0.1225	$ 449,743	$ 23,671	$ 473,414
General Purpose School	$ 0.8592	$ 3,154,441	$ 166,023	$ 3,320,464
General Debt Service				
Solid Waste/Sanitation	$ 0.0475	$ 174,391	$ 9,178	$ 183,569
Total	**$ 2.400**	**$ 8,811,289**	**$ 463,753**	**$ 9,275,040**

100% penny- $40,680
95% penny- $38,646


PROPERTY TAX REVENUE DISTRIBUTION BY FUND FY 20-21
Solid Waste 2%
Highway Department 5%
General Purpose School 36%
General Fund 57%
General Fund
General Purpose School
Highway Department
Solid Waste


ESTIMATED REVENUE
TOTAL FOR ALL FUNDS
FY 20-21
Solid Waste
$403,569
1%
Elementary School
Project
6% $975,000
Debt Service
$1,271,000
4%
Drug Fund
$8,000
0%
Capital Projects Fund
$688,000
2%
General
Purpose
Schools $0
0%
General Fund
$10,224,0967
8%
Debt Service
Drug Control
General Fund
General Purpose School
Highway/Public Works
Capital Projects Fund
Solid Waste
Elementary School Project


EXPENDITURE DISTRIBUTION BY FUND FY 20-21
Elementary School Project, $9,750 , 0%
Highway Department, $10,159,508 , 17%
Debt Service, $882,538 , 1%
General Fund, $11,542,032 , 20%
Solid Waste, $457,673 , 1%
Capital Projects Fund, $1,038,000 , 2%
Drug Control, $8,200 , 0%
General Purpose School, $34,428,812 , 59%
Highway Department
Debt Service
General Fund
Solid Waste
Capital Projects Fund
Drug Control
General Purpose School
Elementary School Project


General Fund Distribution by Department
Trustee, $209,766, 2%
Veteran's Service, $31,742, 0%
Ag Extension, $82,181, 1%
Workhouse, $86,331, 1%
Soil Conservation, $56,833, 1%
Animal Control, $98,874, 1%
Boards and Committees, $11,850, 0%
Central Services (911), $418,939, 4%
Building & Development, $158,600, 2%
Chancery Court, $170,631, 2%
County Attorney, $15,000, 0%
County Buildings, $184,425, 2%
County Clerk, $314,542, 3%
County Commission, $132,348, 1%
Coroner/Medical Examiner, $40,250, 0%
County Mayor, $328,245, 3%
Election Commission, $194,141, 2%
EMA, Fire & Rescue, $171,431, 2%
General Sessions Court, $121,618, 1%
Health Department, $292,379, 3%
Judicial Commissioners, $32,550, 0%
Juvenile Court, $50,838, 0%
Library, $203,628, 2%
Other Facilities (Justice Center), $445,186, 4%
Planning, $87,455, 1%
Preservation of Records (Archives), $22,540, 0%
Probation Services, $144,713, 1%
Reappraisal Program, $12,100, 0%
Property Assessor, $221,940, 2%
Register of Deeds, $156,128, 1%
Risk Management, $21,885, 0%
Sheriff Department, $2,053,836, 20%
Ambulance Service, $2,026,287, 19%
Circuit Court, $415,441, 4%
Jail, $1,503,851, 14%
Ag Extension
Central Services (911)
County Clerk
EMA, Fire & Rescue
Juvenile Court
Probation Services
Sheriff Department
Ambulance Service
Chancery Court
County Commission
General Sessions Court
Library
Property Assessor
Soil Conservation
Animal Control
Circuit Court
Coroner/Medical Examiner
Health Department
Other Facilities (Justice Center)
Reappraisal Program
Trustee
Boards and Committees
County Attorney
County Mayor
Jail
Planning
Register of Deeds
Veteran's Service
Building & Development
County Buildings
Election Commission
Judicial Commissioners
Preservation of Records (Archives)
Risk Management
Workhouse

101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	4,633,162	5,290,826	5,297,594
40115	Discount on Property Taxes	(42,523)	(52,120)	0
40120	Trustee's Collections - Prior Year	132,056	126,390	130,000
40125	Trustee's Collections - Bankruptcy	102	250	0
40130	Circuit Clerk/Clerk & Master Collections - Prior Years	77,982	57,230	70,000
40140	Interest and Penalty	20,946	20,504	22,000
	Total County Property Taxes	**4,821,725**	**5,443,080**	**5,519,594**
40200	**County Local Option Taxes**			
40210	Local Option Sales Tax	284,975	345,005	275,000
40220	Hotel/Motel Tax	22,095	25,156	22,000
40240	Wheel Tax	333,831	307,587	350,000
40250	Litigation Tax - General	149,841	128,255	150,000
40260	Litigation Tax - Special Purpose	237	250	250
40266	Litigation Tax-Jail, Workhouse, Courthouse	0	0	0
40270	Business Tax	173,902	103,315	165,000
40285	Adequate Facilities Tax - Impact Fees	228,145	235,000	220,000
	Total County Local Option Taxes	**1,193,026**	**1,144,568**	**1,182,250**
40300	**Statutory Local Taxes**			
40320	Bank Excise Tax	82,355	82,105	80,000
40330	Wholesale Beer Tax	84,105	86,155	80,000
	Total Statutory Local Taxes	**166,460**	**168,260**	**160,000**
	Total Local Taxes	**6,181,211**	**6,755,908**	**6,861,844**
41000	**Licenses and Permits**			
41100	**Licenses**			
41140	Cable TV Franchise	109,151	100,000	100,000
	Total Licenses	**109,151**	**100,000**	**100,000**
41500	**Permits**			
41510	Beer Permits	1,211	250	250
41520	Building Permits	48,830	112,000	75,000
41590	Other Permits	100	2,465	2,000
	Total Permits	**50,141**	**114,715**	**77,250**
	Total Licenses and Permits	**159,292**	**214,715**	**177,250**
42000	**Fines, Forfeitures and Penalties**			
42100	**Circuit Court**			
42110	Fines	17,637	14,426	15,000
42180	DUI Treatment Fines	570	500	1,000
42190	Data Entry Fee – Circuit Court	1,466	1,413	1,500
42191	Courtroom Security Fee	4,296	4,135	4,000
	Total Circuit Court	**23,969**	**20,474**	**21,500**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
42300	**General Sessions Court**			
42310	Fines	19,318	19,324	20,000
42320	Officers Costs	42,228	38,856	40,000
42330	Game and Fish Fines	27	103	100
42350	Jail Fees	13,226	11,055	12,000
42360	District Attorney General Fees	13,432	7,860	10,000
42380	DUI Treatment Fines	4,574	3,793	4,000
42390	Data Entry Fee – General Sessions Court	8,199	6,760	7,000
42391	Courtroom Security Fee	2,517	2,193	2,500
	Total General Sessions Court	**103,521**	**89,944**	**95,600**
42400	**Juvenile Court**			
42410	Fines	442	41	50
42420	Officers Costs	2,004	1,506	1,500
42451	Interpreter Fees	48	50	50
42490	Data Entry Fee – Juvenile Court	416	774	600
42491	Courtroom Security Fee	23	10	10
	Total Juvenile Court	**2,933**	**2,381**	**2,210**
42500	**Chancery Court**			
42520	Officers Costs	4,123	2,942	3,000
42530	Data Entry Fee – Chancery Court	2,000	1,797	1,500
42610	Fines	0	475	475
	Total Chancery Court	**6,123**	**5,214**	**4,975**
	Total Fines, Forfeitures and Penalties	**136,546**	**118,013**	**124,285**
43000	**Charges for Current Services**			
43100	**General Service Charges**			
43120	Patient Charges	1,121,837	1,235,653	1,300,000
43190	Other General Service Charges	968	2,716	2,000
43194	Service Charges - Fire Calls	8,190	9,414	9,000
	Total General Services Charges	**1,130,995**	**1,247,783**	**1,311,000**
43300	**Fees**			
43350	Copy Fees	206	150	150
43360	Library Fees	23,273	21,720	20,000
43366	Greenbelt Late Application Fee	600	750	700
43370	Telephone Commissions	76,922	83,391	80,000
43380	Vending Machine Collections	110	96	100
43390	Constitutional Officers and Fees	700	0	0
43392	Data Processing Fee - Register	7,994	9,325	9,000
43393	Probaton Fees	158,074	135,974	150,000
43394	Data Processing Fee – Sheriff	3,939	5,020	4,500
43395	Sexual Offender Registery Fee-Sheriff	5,550	2,781	3,000
43396	Data Processing Fee - County Clerk	369	350	300
43399	Vehicle Insurance Coverage & Reinstate	150	965	500
	Total Fees	**277,887**	**260,522**	**268,250**
	Total Charges for Current Services	**1,408,882**	**1,508,305**	**1,579,250**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44110	Investment Income	72,396	89,869	80,000
44120	Lease/Rentals	45,563	61,649	76,000
44130	Sale of Materials and Supplies	0	38,861	0
44131	Commissary Sales	87,823	73,503	0
44150	Sale of Animals/Livestock	4,156	1,919	1,000
44170	Miscellaneous Refunds	182,553	156,016	160,000
	Total Recurring Items	**392,491**	**421,817**	**317,000**
44500	**Nonrecurring Items**			
44530	Sale of Equipment	6,721	0	0
44570	Contributions & Gifts	268,659	229,692	250,000
44990	Other Local Revenues	0	95	95
	Total Nonrecurring Items	**275,380**	**229,787**	**250,095**
	Total Other Local Revenues	**667,871**	**651,604**	**567,095**
45000	**Fees Received from County Officials**			
45100	**Excess Fees**			
45110	County Clerk	0	23,647	25,000
	Total Excess Fees	**0**	**23,647**	**25,000**
45500	**Fees In Lieu of Salary**			
45510	County Clerk	279,242	299,462	300,000
45520	Circuit Court Clerk	77,641	73,493	80,000
45540	General Sessions Court Clerk	159,367	134,475	150,000
45550	Clerk and Master	55,664	54,868	60,000
45560	Juvenile Court Clerk	10,873	8,317	10,000
45580	Register	96,064	120,043	100,000
45590	Sheriff	15,311	12,667	12,000
45610	Trustee	322,100	366,589	335,000
	Total Fees In Lieu of Salary	**1,016,262**	**1,069,914**	**1,047,000**
	Total Fees Received from County Officials	**1,016,262**	**1,093,561**	**1,072,000**
46000	**State of Tennessee**			
46100	**General Government Grants**			
46110	Juvenile Services Program	9,000	9,000	9,000
46190	Other General Government Grants	0	286,961	0
	Total General Government Grant	**9,000**	**295,961**	**9,000**
46200	**Public Safety Grants**			
46210	Law Enforcement Training Programs - Salary Supplemer	15,000	0	15,000
	Total Public Safety Grants	**15,000**	**0**	**15,000**
46300	**Health and Welfare Grants**			
46310	Health Department Programs	137,439	177,253	209,500
	Total Health & Welfare Grants	**137,439**	**177,253**	**209,500**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
46400	**Public Works Grants**			
46430	Litter Program	52,331	45,041	48,800
	Total Public Works Grants	**52,331**	**45,041**	**48,800**
46800	**Other State Revenues**			
46820	Income Tax	41,517	41,516	41,500
46830	Beer Tax	71,022	19,827	20,000
46835	Vehicle Certificate of Title Fee	7,621	6,920	6,000
46840	Alcoholic Beverage Tax	0	56,247	45,000
46851	State Revenue Sharing - T.V.A.	297,414	209,000	280,000
46852	State Revenue Sharing - Telec	175,687	169,586	170,000
46915	Contracted Prisoner Board	0	0	500,000
46960	Registrar's Salary Supplement	11,373	15,164	15,000
46980	Other State Grants	5,000	0	1,000
46990	Other State Revenues	3,559	3,874	3,000
	Total Other State Revenues	**613,193**	**522,134**	**1,081,500**
	Total State of Tennessee	**826,963**	**1,040,389**	**1,363,800**
47220	Civil Defense Reimbursement	5,000	0	0
47590	Other Federal through State	0	5,000	0
47801	COVID 19 Grant #6 - Ambulance Service	0	39,815	0
47990	Other Direct Federal Revenue	10,200	20,504	20,000
	Total Federal Government	**15,200**	**65,319**	**20,000**
48130	Contributions	17,500	0	0
49000	**Other Sources (Non Revenue)**			
49200	Notes Isued	0	0	0
49700	Insurance Recovery	2,209	314	0
49800	Tranfers In	2,400	83,000	300,000
	Total Other Sources (Non Revenue)	**4,609**	**83,314**	**300,000**
	Total Estimated Revenues & Other Sources	**10,434,336**	**11,531,128**	**12,065,524**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Expenditures			
51000	**General Government**			
51100	**County Commission**			
101	County Official/Administrative Officer	2,500	3,400	3,400
191	Board and Committee Members Fees	46,950	58,000	58,000
201	Social Security	3,777	4,698	4,698
204	State Retirement	316	407	400
305	Audit Services - State Audits	8,454	8,454	8,500
308	Consultants - CTAS Budgets Printing	300	0	500
320	Dues and Memberships	1,350	1,350	1,350
331	Legal Services	6,860	46,000	50,000
332	Legal Notices, Recording and Court Costs	1,294	1,775	3,000
355	Travel	42	0	500
709	Data Processing Equipment	0	0	500
719	Office Equipment	0	0	500
	Total County Commission	**71,843**	**124,084**	**131,348**
51210	**Board of Equalization**			
191	Board and Committee Members Fees	1,501	2,500	2,500
	Total Board of Equalization	**1,501**	**2,500**	**2,500**
51220	**Beer Board**			
191	Board and Committee Members Fees	0	0	500
332	Legal Notices, Recording and Court Costs	49	98	350
	Total Beer Board	**49**	**98**	**850**
51230	**Budget and Finance Committee**			
332	Legal Notices, Recording and Court Costs	786	81	2,000
499	Other Supplies and Materials	147	499	1,500
	Total Budget and Finance Committee	**933**	**580**	**3,500**
51240	**Other Boards and Committees**			
332	Legal Notices, Recording and Court Costs	1,516	1,499	3,500
499	Other Supplies and Materials	922	0	1,500
	Total Other Boards and Committees	**2,438**	**1,499**	**5,000**
51300	**County Mayor - Steve Jones**			
101	County Official/Administrative Officer	83,238	85,435	88,551
119	Accountants/Bookkeepers	132,584	148,653	148,653
140	Salary Supplements	0	1,084	0
187	Overtime Pay	3,175	2,650	3,400
196	In-Service Training	1,659	916	2,500
201	Social Security	16,623	18,111	18,407
204	State Retirement	10,061	10,959	13,234
320	Dues and Memberships	1,350	1,350	1,400
336	Maintenance and Repair Services - Equipment	1,550	1,549	1,800
337	Maintenance and Repair Services - Office Equipment	19,381	15,498	22,000
348	Postal Charges	13	9	1,300
349	Printing, Stationery and Forms	5,020	3,778	4,000

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
355	Travel	3,376	1,500	4,000
399	Other Contracted Services	4,834	8,150	8,000
435	Office Supplies	3,280	3,274	4,000
508	Premiums on Corporate Surety Bonds	350	12	500
709	Data Processing Equipment	3,218	2,143	2,500
719	Office Equipment	1,598	3,551	4,000
	Total County Mayor	**291,310**	**308,622**	**328,245**
51400	**County Attorney**			
399	Other Contracted Services	3,513	11,300	15,000
	Total County Attorney	**3,513**	**11,300**	**15,000**
51500	**Election Commission - Barry Doss**			
101	County Official/Administrative Officer	64,862	66,574	69,002
106	Deputy(ies)	28,991	30,935	30,935
168	Temporary Personnel	6,160	3,500	6,500
192	Election Commission	7,800	8,400	9,900
193	Election Workers	9,780	10,500	10,500
201	Social Security	8,022	9,471	9,703
204	State Retirement	5,158	6,945	6,976
320	Dues and Memberships	350	350	350
332	Legal Notices, Recording and Court Costs	5,543	4,799	5,875
335	Maintenance and Repair Services - Building	758	999	2,000
336	Maintenance and Repair Services - Equipment	10,555	11,773	13,400
348	Postal Charges	1,198	1,700	1,700
349	Printing, Stationery and Forms	490	523	1,200
351	Rentals	100	100	200
355	Travel	4,217	200	5,100
399	Other Contracted Services	12,000	10,500	10,500
435	Office Supplies	1,039	1,349	1,800
452	Utilities	2,383	3,000	5,500
506	Liability Insurance	2,679	2,270	3,000
719	Office Equipment	0	2,889	0
	Total Election Commission	**172,085**	**176,777**	**194,141**
51600	**Register of Deeds - Cindi Jones**			
101	County Official/Administrative Officer	72,069	73,971	76,669
106	Deputy(ies)	40,523	43,056	50,656
201	Social Security	8,652	9,107	9,159
204	State Retirement	6,120	6,548	6,585
320	Dues and Memberships	656	775	1,000
332	Legal Notices, Recording and Court Costs	1,044	905	1,145
348	Postal Charges	0	200	200
349	Printing, Stationery and Forms	3,603	4,310	4,500
355	Travel	1,061	808	1,600
435	Office Supplies	2,145	2,519	3,000

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
499	Other Supplies and Materials	192	400	987
508	Premiums on Corporate Surety Bonds	197	197	227
709	Data Processing Equipment	6,399	8,827	0
719	Office Equipment	20	0	400
	Total Register of Deeds	**142,681**	**151,623**	**156,128**
51710	**Development - UCHRA**			
335	Maintenance and Repair Services - Buildings	38,307	15,858	40,000
399	Other Contracted Services	7,250	7,250	7,500
415	Electricity	0	0	1,000
454	Water and Sewer	0	0	1,000
599	Other Charges	0	154	500
	Total Development	**45,557**	**23,262**	**50,000**
51720	**Planning - Scott Carver**			
105	Supervisor/Director	34,964	46,600	46,600
191	Board and Committee Member Fees	1,725	2,100	2,100
196	In-Service Training	484	85	1,000
201	Social Security	2,661	3,600	3,726
204	State Retirement	1,919	2,600	2,679
307	Communication	440	526	1,000
309	Contracts with Government Agencies	9,250	6,937	9,250
320	Dues and Memberships	365	12	500
332	Legal Notices, Recording and Court Cost	1,047	2,843	4,000
338	Maintenance and Repair Services - Vehicle	749	1,451	2,000
348	Postal Charges	376	255	1,700
355	Travel	467	600	2,000
399	Other Contracted Services - County Clean Up	400	5,000	5,000
425	Gasoline	1,501	1,700	1,700
435	Office Supplies	2,025	418	2,500
499	Other Supplies and Materials	99	90	1,000
508	Premiums on Corporate Surety Bonds	700	700	700
718	Motor Vehicles	30,571	0	0
719	Office Equipment	1,849	0	0
	Total Planning	**91,592**	**75,517**	**87,455**
51730	**Building - Staging Facility**			
335	Maintenance and Repair Services - Buildings	27,849	34,697	30,000
336	Maintenance and Repair Services - Equipment	1,257	490	5,000
415	Electricity	9,686	9,098	10,000
454	Water and Sewer	1,086	754	1,000
599	Other Charges	831	0	1,000
	Total Building	**40,709**	**45,039**	**47,000**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
51800	**County Buildings - Courthouse**			
105	Supervisor/Director	29,141	33,300	33,300
187	Overtime Pay	2,950	5,000	5,000
201	Social Security	2,455	2,750	2,750
204	State Retirement	1,760	2,000	2,000
307	Communication	27,064	28,208	27,000
333	Licenses	175	175	175
335	Maintenance and Repair Services - Buildings	9,949	15,457	20,000
399	Other Contracted Services	1,875	2,699	7,500
415	Electricity	17,476	16,097	21,700
454	Water and Sewer	6,370	6,417	7,000
499	Other Supplies and Materials	4,649	5,928	7,000
599	Other Charges	0	225	1,000
707	Building Improvements	15,368	7,873	45,000
719	Office Equipment	1,686	1,049	5,000
	Total County Buildings	**120,918**	**127,178**	**184,425**
51810	**Other Facilities - Justice Center**			
166	Custodial Personnel	22,900	23,633	23,633
167	Maintenance Personnel	29,141	31,201	31,201
187	Overtime Pay	0	175	513
201	Social Security	3,807	4,269	4,269
204	State Retirement	2,853	3,070	3,070
307	Communication	33,333	32,302	35,000
335	Maintenance and Repair Services - Buildings	64,269	96,935	105,000
347	Pest Control	2,040	2,040	2,500
355	Travel	0	0	500
410	Custodial Supplies	5,106	6,500	6,500
415	Electricity	101,612	85,806	100,000
454	Water and Sewer	105,598	127,890	133,000
	Total Other Facilities	**370,659**	**413,821**	**445,186**
51900	**Other General Administration - ADA**			
105	Supervisor/Director	1,433	1,434	1,434
201	Social Security	105	110	110
204	State Retirement	79	79	79
	Total Other General Administration	**1,617**	**1,623**	**1,623**
51910	**Preservation of Records - Archives**			
169	Part-Time Personnel	8,595	9,320	9,320
201	Social Security	658	720	720
316	Contributions - Historical Society	7,500	7,500	7,500
355	Maintenance and Repair Services - Buildings	0	2,479	3,000
499	Other Supplies and Materials	2,122	1,120	2,000
	Total Preservation of Records	**18,875**	**21,139**	**22,540**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
51920	**Risk Management**			
105	Supervisor/Director	11,458	14,710	14,710
201	Social Security	877	1,175	1,175
204	State Retirement	630	850	850
340	Medical and Dental Services	0	0	550
355	Travel	0	0	300
399	Other Contracted Services	2,350	3,705	4,000
499	Other Supplies and Materials	0	0	100
719	Office Equipment	0	0	200
	Total Risk Management	**15,315**	**20,440**	**21,885**
	Total General Government	**1,391,595**	**1,505,102**	**1,696,826**
52220	**Central Services - Phil Russell**			
148	Dispatchers	278,040	284,489	284,489
187	Overtime Pay	62,839	68,047	68,047
201	Social Security	25,298	27,013	27,013
204	State Retirement	17,506	19,307	19,390
335	Maintenance and Repair Services - Building	606	1,141	1,800
410	Custodial Supplies	0	0	400
435	Office Supplies	0	0	200
452	Utilities	12,849	12,173	16,000
499	Other Supplies and Materials	0	0	100
506	Liability Insurance	0	0	1,400
599	Other Charges	0	0	100
	Total Central Services	**397,138**	**412,170**	**418,939**
52300	**Property Assessor's Office - Rick Shoulders**			
101	County Official/Administrative Officer	72,069	73,971	76,669
106	Deputy(ies)	84,490	87,610	87,610
187	Overtime Pay	0	106	516
189	Other Salaries & Wages	11,172	4,680	15,465
201	Social Security	12,549	13,725	13,790
204	State Retirement	7,075	9,868	9,915
310	Contracts with Other Public Agencies	14,220	13,872	15,000
332	Legal Notices, Recording and Court Costs	187	167	200
348	Postal Charges	110	498	600
349	Printing, Stationery and Forms	125	0	300
355	Travel	15	116	500
435	Office Supplies	87	200	200
508	Premiums On Corporate Surety Bonds	175	175	175
718	Motor Vehicles	0	31,494	0
719	Office Equipment	598	600	1,000
	Total Property Assessor's Office	**202,872**	**237,082**	**221,940**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
52310	**Reappraisal Program - Rick Shoulders**			
338	Maintenance and Repair Services - Vehicles	895	1,000	1,000
348	Postal Charges	1,409	0	5,000
425	Gasoline	1,512	1,499	2,500
435	Office Supplies	36	55	100
709	Data Processing Equipment	2,643	0	3,500
	Total Reappraisal Program	**6,495**	**2,554**	**12,100**
52400	**County Trustee's Office - Kim Parks**			
101	County Official/Administrative Officer	72,069	73,971	76,669
106	Deputy(ies)	60,942	58,844	58,844
187	Overtime Pay	2,876	2,722	2,722
189	Other Salaries & Wages	12,504	11,878	11,878
201	Social Security	11,143	11,431	11,484
204	State Retirement	7,186	8,219	8,257
317	Data Processing Services	9,922	10,515	11,781
320	Dues and Memberships	661	680	760
332	Legal Notices, Recording and Court Costs	0	0	300
337	Maintenance and Repair Services - Office Equipment	31,435	10,132	13,618
348	Postal Charges	288	1,260	1,800
349	Printing, Stationery and Forms	0	560	800
355	Travel	1,273	671	1,750
435	Office Supplies	889	896	900
508	Premiums on Corporate Surety Bonds	6,653	0	6,653
709	Data Processing Equipment	612	960	1,250
719	Office Equipment	280	0	300
	Total County Trustee's Office	**218,733**	**192,739**	**209,766**
52500	**County Clerk's Office - Connie Blackwell**			
101	County Official/Administrative Officer	72,069	73,971	76,669
106	Deputy(ies)	166,204	172,071	172,071
169	Part-Time Personnel	0	0	4,124
187	Overtime Pay	1,100	1,100	1,238
201	Social Security	17,627	19,325	19,439
204	State Retirement	13,139	13,894	13,976
320	Dues and Memberships	710	250	1,000
337	Maintenance and Repair Services - Office Equipment	33	502	2,250
348	Postal Charges	5,341	5,416	6,000
349	Printing, Stationery and Forms	675	1,152	1,900
355	Travel	1,826	808	2,000
435	Office Supplies	2,551	1,948	3,100
499	Other Supplies and Materials	8,335	9,200	9,400
508	Premiums on Corporate Surety Bonds	612	210	825
719	Office Equipment	5,014	0	550
	Total County Clerk's Office	**295,236**	**299,847**	**314,542**
	Total Finance	**1,120,474**	**1,144,392**	**1,177,286**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
53000	**Administration of Justice**			
53100	**Circuit Court - Rick Gann**			
101	County Official/Administrative Officer	72,069	73,971	76,669
106	Deputy(ies)	196,139	202,920	202,920
168	Temporary Personnel	7789	0	6,186
187	Overtime Pay	554	452	2,062
189	Other Salaries & Wages	68	0	0
191	Board and Committee Members Fees	0	60	500
194	Jury and Witness Fees	8,058	7,037	6,000
201	Social Security	20,421	22,314	22,517
204	State Retirement	14,755	16,043	16,189
320	Dues and Memberships	541	560	600
332	Legal Notices, Recording and Court Costs	97	60	300
336	Maintenance and Repair Services - Equipment	110	434	1,500
348	Postal Charges	4,376	4,193	6,000
349	Printing, Stationery and Forms	3,528	2,177	3,000
355	Travel	647	627	2,000
399	Other Contracted Services	2,156	2,402	2,500
429	Instructional Supplies	2,987	1,564	3,500
435	Office Supplies	11,176	11,736	12,000
508	Premiums on Corporate Surety Bonds	1,100	400	1,300
599	Other Charges	640	1,090	1,500
709	Data Processing Equipment	36,221	62,979	38,492
719	Office Equipment	226	210	2,000
790	Other Equipment	597	13,560	600
	Total Circuit Court	**384,255**	**424,789**	**408,334**
53300	**General Sessions Court - Ken Witcher**			
102	Judge(s)	102,305	104,762	105,893
201	Social Security	7,826	8,016	8,101
204	State Retirement	5,627	5,764	5,824
320	Dues and Memberships	150	150	200
355	Travel	1,547	1,500	1,600
	Total General Sessions Court	**117,455**	**120,192**	**121,618**
53400	**Chancery Court - Kristin Reid**			
101	County Official/Administrative Officer	72,069	73,971	76,669
106	Deputy(ies)	51,132	54,081	54,081
194	Jury and Witness Fees	0	0	500
201	Social Security	9,305	9,976	10,041
204	State Retirement	6,768	7,172	7,219
320	Dues and Memberships	601	620	800
332	Legal Notices, Recording and Court Costs	89	28	300
337	Maintenance an Repair Services - Office Equipment	10,296	10,816	11,655
348	Postal Charges	1,160	1,000	1,200
355	Travel	409	0	800

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
435	Office Supplies	1,276	2,059	2,500
508	Premiums on Corporate Surety Bonds	0	0	275
709	Data Processing Equipment	3,500	2,999	4,092
719	Office Equipment	0	0	500
	Total Chancery Court	**156,605**	**162,722**	**170,631**
53500	**Juvenile Court - Ken Witcher**			
112	Youth Service Officer(s)	31,763	32,865	32,865
201	Social Security	2,430	2,515	2,515
204	State Retirement	1,742	1,808	1,808
309	Contracts with Government Agencies	1,800	1,525	6,500
320	Dues and Memberships	315	125	350
348	Postal Charges	110	0	500
349	Printing, Stationery and Forms	566	437	800
355	Travel	575	1,243	3,000
435	Office Supplies	617	288	1,000
499	Other Supplies and Materials	711	601	1,500
	Total Juvenile Court	**40,629**	**41,407**	**50,838**
53700	**Judicial Commissioners**			
101	County Official/Administrative Officer	25,578	26,645	26,645
196	In Service Training	0	0	300
201	Social Security	1,957	2,039	2,039
204	State Retirement	0	0	1,466
355	Travel	0	0	1,500
435	Office Supplies	0	0	600
	Total Judicial Commissioners	**27,535**	**28,684**	**32,550**
53900	**Other Administration of Justice- EMIF Fund**			
399	Other Contracted Services	0	5,000	5,000
	Total Other Administration of Justice	**0**	**5,000**	**5,000**
53910	**Probation Services - Tim Carter**			
111	Probation Officer(s)	117,975	116,476	116,476
187	Overtime Pay	1,997	2,475	2,475
201	Social Security	8,969	8,911	9,100
204	State Retirement	6,581	6,407	6,542
322	Evaluation and Testing	3,026	1,540	6,000
348	Postal Charges	100	100	100
349	Printing, Stationery and Forms	1,100	1,100	1,100
355	Travel	179	240	500
435	Office Supplies	922	995	1,000
508	Premiums on Corporate Surety Bonds	400	400	420
719	Office Equipment	2,458	996	1,000
	Total Probation Services	**143,707**	**139,640**	**144,713**
	Total Administration of Justice	**870,186**	**922,434**	**933,685**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
54000	Public Safety			
54110	**Sheriff's Department - Mark Gammons**			
101	County Official/Administrative Officer	79,276	81,368	84,336
106	Deputy(ies)	1,134,241	1,318,673	1,318,673
140	Salary Supplements	14,400	22,400	22,400
162	Clerical Personnel	132,491	126,696	126,696
187	Overtime Pay	2,799	7,551	21,239
189	Other Salaries & Wages	34,627	62,388	62,388
196	In-Service Training	14,921	11,220	12,800
201	Social Security	129,203	126,163	126,163
204	State Retirement	75,882	90,706	90,706
312	Contracts with Private Agencies	3,912	5,412	9,035
320	Dues and Memberships	1,500	1,500	1,500
336	Maintenance and Repair Services - Equipment	500	806	2,500
338	Maintenance and Repair Services - Vehicles	19,440	18,926	32,000
355	Travel	4,682	5,484	3,500
399	Other Contracted Services	6,462	8,273	6,800
425	Gasoline	70,172	63,685	75,000
433	Lubricants	2,479	1,306	2,000
435	Office Supplies	6,177	6,639	5,500
450	Tires and Tubes	5,010	8,721	6,000
451	Uniforms	9,927	6,351	7,800
508	Premiums on Corporate Surety Bonds	4,698	4,400	4,500
513	Worker's Compensation Insurance	0	0	5,000
599	Other Charges	4,624	6,722	4,500
716	Law Enforcement Equipment	30,494	28,240	20,000
718	Motor Vehicles	191,826	103,621	0
719	Office Equipment	1,151	2,524	2,800
	Total Sheriff's Department	**1,980,894**	**2,119,775**	**2,053,836**
54160	**Administration of the Sexual Offender Program**			
309	Contracts with Government Agencies	1,650	850	800
716	Law Enforcement Equipment	1,556	1,066	1,200
	Total Administration of the Sexual Offender Program	**3,206**	**1,916**	**2,000**
54210	**Jail - Mark Gammons**			
101	County Official/Administrative Officer	43,186	35,133	35,133
103	Assistants	0	0	500
131	Medical Personnel	83,830	86,986	86,986
160	Guards	642,918	707,377	707,377
165	Cafeteria Personnel	53,814	62,688	62,688
187	Overtime Pay	3,294	8,496	8,496
189	Other Salaries & Wages	51,123	54,807	54,807
196	In-Service Training	708	400	5,500
201	Social Security	65,952	73,570	73,570
204	State Retirement	46,653	52,894	52,894
335	Maintenance and Repair Services - Buildings	0	9,002	40,998
340	Medical and Dental Services	127,542	130,000	130,000

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
355	Travel	3,389	4,293	3,300
410	Custodial Supplies	26,423	30,175	15,000
422	Food Supplies	208,440	216,324	214,000
435	Office Supplies	4,944	3,090	4,500
451	Uniforms	3,725	3,000	4,200
499	Other Supplies and Materials	17,821	15,555	7,000
708	Communication Equipment	13,363	7,236	5,900
709	Data Processing Equipment	20,131	20,886	12,500
716	Law Enforcement Equipment	4,452	6,353	6,000
719	Office Equipment	489	210	1,500
790	Other Equipment	34,025	29,182	12,000
	Total Jail	**1,456,222**	**1,557,657**	**1,544,849**
54220	**Workhouse**			
147	Truck Drivers	24,577	25,896	25,896
160	Guards	17,966	25,896	25,896
169	Part Time Personnel	11,525	7,713	7,713
201	Social Security	4,136	4,553	4,553
204	State Retirement	2,285	3,273	3,273
338	Maintenance and Repair Services - Vehicles	605	0	1,000
429	Instructional Supplies & Materials - Litter Grant	11,932	11,842	12,200
599	Other Charges	1,723	2,912	3,000
790	Other Equipment	554	2,490	2,800
	Total Workhouse	**75,303**	**84,575**	**86,331**
54310	**Fire Prevention and Control - Tanker Line**			
316	Contributions	1,500	1,500	1,500
338	Maintenance and Repair Services - Vehicles - Tanker	3,461	1,882	6,000
412	Diesel Fuel - Tanker Line	652	850	2,000
790	Other Equipment	0	990	1,000
	Total Fire Prevention and Control	**5,613**	**5,222**	**10,500**
54320	**Rural Fire Protection - Lafayette Fire Dept.**			
399	Other Contracted Services	39,730	36,000	50,000
	Total Rural Fire Protection	**39,730**	**36,000**	**50,000**
54410	**EMA - Don Stevens**			
105	Supervisor/Director	6,754	6,707	6,707
196	In Service Training	290	290	1,000
201	Social Security	517	534	534
204	State Retirement	289	370	370
332	Legal Notices, Recording and Court Cost	0	16	500
338	Maintenance and Repair Services - Vehicles	948	3,662	4,000
348	Postal Charges	0	0	200
355	Travel	218	0	500
425	Gasoline	230	1,097	600
435	Office Supplies	10	583	300
451	Uniforms	198	496	500

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
707	Building Improvements	0	0	2,000
708	Communication Equipment	367	1,695	2,000
719	Office Equipment	584	0	1,000
790	Other Equipment	2,237	5,803	2,000
	Total EMA	**12,642**	**21,253**	**22,211**
54420	**Rescue Squad - RBS Volunteer Fire Dept.**			
196	In-Service Training	0	0	2,200
338	Maintenance and Repair Services - Vehicles	2,169	0	2,500
355	Travel	899	0	0
425	Gasoline	428	500	1,200
452	Utilities	2,050	0	3,000
506	Liability Insurance	550	585	550
790	Other Equipment	425	824	1,200
	Total Rescue Squad	**6,521**	**1,909**	**10,650**
54430	**Disaster Relief - Willette Volunteer Fire Dept.**			
196	In-Service Training	270	0	2,600
335	Maintenance and Repair Services - Buildings	4,131	2,134	5,000
338	Maintenance and Repair Services - Vehicles	5,071	2,595	5,000
425	Gasoline	1,065	500	2,000
452	Utilities	4,012	3,948	4,000
790	Other Equipment	12,694	9,210	9,210
	Total Disaster Relief	**27,243**	**18,387**	**27,810**
54490	**Other Emergency Management - West Macon**			
196	In-Service Training	1,543	1,900	1,500
335	Maintenance and Repair Services - Building	558	1,000	1,000
336	Maintenance and Repair Services - Equipment	1,982	0	1,000
338	Maintenance and Repair Services - Vehicles	1,118	1,252	1,500
355	Travel	0	0	600
399	Other Contracted Services	300	300	300
410	Custodial Supplies	62	0	300
413	Drugs and Medical	224	300	800
425	Gasoline	366	500	1,000
435	Office Supplies	186	300	300
452	Utilities	3,685	3,090	5,000
790	Other Equipment	495	8,478	5,500
	Total Other Emergency Management	**10,519**	**17,120**	**18,800**
54610	**County Coroner/Medical Examiner**			
131	Medical Personnel	1,600	5,900	10,000
340	Medical and Dental Services	18,600	5,625	30,000
508	Premiums on Corporate Surety Bonds	0	0	250
	Total County Coroner/Medical Examiner	**20,200**	**11,525**	**40,250**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
54900	**Other Public Safety - Macon Rescue**			
167	Maintenance Personnel	0	3,000	3,000
196	In-Service Training	2,610	3,946	6,000
320	Dues & Memberships	870	847	1,500
335	Maintenance and Repair Services - Buildings	748	790	1,000
336	Maintenance and Repair Services - Equipment	1,018	144	2,000
338	Maintenance and Repair - Vehicles	4,751	1,450	2,000
413	Drugs and Medical	0	0	1,200
425	Gasoline	987	700	1,000
443	Road Signs	77	3,990	4,000
452	Utilities	2,072	1,743	4,760
790	Other Equipment	4,835	5,871	5,000
	Total Other Public Safety	**17,968**	**22,481**	**31,460**
	Total Public Safety	**3,656,061**	**3,897,820**	**3,898,697**
55110	**Public Health and Welfare**			
	Local Health Center			
302	Advertising	760	600	800
328	Janitorial Services	7,200	7,200	8,250
335	Maintenance and Repair Services - Buildings	31,039	6,828	9,500
410	Custodial Supplies	0	623	1,000
413	Drugs and Medical Supplies	673	769	1,250
435	Office Supplies	1,804	1,554	2,500
451	Uniforms	487	599	500
452	Utilities	13,314	12,285	16,000
499	Other Supplies and Materials	408	690	500
	Total Local Health Center	**55,685**	**31,148**	**40,300**
55120	**Rabies and Animal Control**			
164	Attendants	27,559	45,000	56,160
169	Part-time Personnel	1,251	9,960	0
187	Overtime Pay	10,573	2,800	5,155
191	Board and Committee Members	0	0	500
201	Social Security	2,762	3,994	4,691
204	State Retirement	1,990	3,147	3,373
335	Maintenance and Repair Services - Building	3,659	4,000	4,000
338	Maintenance and Repair Services - Vehicles	240	763	3,000
355	Travel	0	0	1,000
357	Veterinary Services	6,726	4,600	8,000
399	Other Contracted Services	587	860	1,000
425	Gasoline	2,338	2,900	3,250
451	Uniforms	675	1,500	1,500
452	Utilities	3,604	3,714	4,000
499	Other Supplies and Materials	977	746	2,000
	Total Rabies and Animal Control	**62,941**	**83,984**	**97,629**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
55130	**Ambulance/Emerg Medical Services - Mike Ethridge**			
105	Supervisor/Director	56,036	60,155	60,155
119	Accountants/Bookkeepers	59,559	62,609	62,609
131	Medical Personnel	656,453	728,909	728,909
187	Overtime Pay	493,424	522,538	522,538
187-CVD	Overtime Pay-COVID19	0	6,562	0
196	In-Service Training	27,158	12,276	16,000
201	Social Security	120,451	106,475	106,475
204	State Retirement	66,675	76,551	76,551
320	Dues and Memberships	875	895	1,000
329	Laundry Service	7,675	8,000	8,000
333	Licenses	1,430	2,845	2,750
335	Maintenance and Repair Services - Buildings	15,352	16,112	12,000
338	Maintenance and Repair Services - Vehicles	40,668	33,182	40,000
348	Postal Charges	200	495	500
355	Travel	304	403	500
399	Other Contracted Services	37,002	69,427	130,000
410	Custodial Supplies	3,161	3,760	4,000
413	Drugs and Medical Supplies	88,781	84,259	95,000
413-CVD	Drugs and Medical Supplies-COVID19	0	16,720	16,533
425	Gasoline	41,399	40,000	45,000
429	Instructional Supplies & Materials	2,839	2,728	2,500
435	Office Supplies	4,138	4,789	5,000
450	Tires and Tubes	3,850	2,328	7,500
451	Uniforms	9,182	9,215	10,000
452	Utilities	48,021	47,733	48,000
508	Premiums on Corporate Surety Bonds	0	0	300
513	Worker's Compensation Insurance	1,500	500	4,000
530	Fines, Assessments, and Penalties	21,486	33,953	30,000
708	Communication Equipment	1,325	1,178	2,000
718	Motor Vehicles	0	138,277	0
790	Other Equipment	5,662	3,855	5,000
	Total Ambulance/Emergency Medical Services	**1,814,606**	**2,096,729**	**2,042,820**
55180	**Crippled Children Services**			
309	Contracts with Government Agencies	0	2,878	1,439
	Total Crippled Children Services	**0**	**2,878**	**1,439**
55190	**Other Local Health Programs - State Grant**			
130	Social Workers	40,777	104,000	117,860
169	Part-time Personnel	40,485	48,700	48,700
201	Social Security	6,072	14,140	14,140
204	State Retirement	2,092	4,100	4,100
210	Unemployment Compensation	0	0	3,100
355	Travel	2,514	4,716	13,600
429	Instructional Supplies & Materials	3,280	0	0
499	Other Supplies and Materials	0	0	8,000
	Total Other Local Health Programs	**95,220**	**175,656**	**209,500**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
55310	**Regional Mental Health Center**			
316	Contributions	7,953	7,953	7,953
	Total Regional Mental Health Center	**7,953**	**7,953**	**7,953**
55390	**Appropriation to State - County Match Health Dept.**			
399	Other Contracted Services	41,140	32,840	41,140
	Total Appropriation to State	**41,140**	**32,840**	**41,140**
55590	**Other Local Welfare Services - Macon Helps**			
316	Contribution	57,723	57,723	57,723
341	Pauper Burials	1,600	1,115	2,000
	Total Other Local Welfare Services	**59,323**	**58,838**	**59,723**
55900	**Other Public Health and Welfare**			
499	Other Supllies and Materials	1,059	0	0
	Total Other Public Health and Welfare	**1,059**	**0**	**0**
	Total Public Health and Welfare	**2,137,927**	**2,490,026**	**2,500,504**
56000	**Social, Cultural, and Recreational Services**			
56100	**Adult Activities - Pacesetters**			
339	Matching Share	6,000	6,000	6,000
	Total Adult Activities	**6,000**	**6,000**	**6,000**
56300	**Senior Citizens Assistance**			
316	Contributions	15,000	15,000	15,000
	Total Senior Citizens Assistance	**15,000**	**15,000**	**15,000**
56500	**Libraries - Dana Richardson**			
105	Supervisor/Director	32,080	33,121	43,121
162	Clerical Personnel	78,376	88,722	88,722
166	Custodial Personnel	8,798	9,318	9,318
201	Social Security	8,220	10,134	11,513
204	State Retirement	3,854	7,575	7,764
307	Communication	5,570	7,236	5,000
320	Dues and Membership	410	380	410
335	Maintenance and Repair Services - Buildings	11,163	2,301	4,500
348	Postal Charges	200	200	200
349	Printing, Stationery and Forms	565	0	800
355	Travel	500	600	600
399	Other Contracted Services	2,234	3,130	4,700
410	Custodial Supplies	1,380	929	680
432	Library Books/Media	6,825	4,500	4,500
435	Office Supplies	914	550	300
452	Utilities	13,823	15,000	15,500
499	Other Supplies and Materials	83	1,561	2,500
599	Other Charges	0	96	500
709	Data Processing Equipment	1,713	2,364	2,000
719	Office Equipment	0	598	1,000
	Total Libraries	**176,708**	**188,315**	**203,628**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
56700	**Park and Fair Board - Donation List**			
316	Contributions	7,625	34,500	2,500
335	Maintenance and Repair Services - Buildings	11,040	0	0
452	Utilities	12,000	12,000	12,000
	Total Park and Fair Board	**30,665**	**46,500**	**14,500**
56900	**Other Social, Cultural & Rec. - Restricted Library**			
196	In-Service Training	0	1,500	2,900
335	Maintenance and Repair Services - Buildings	0	0	500
348	Postal Charges	0	0	100
349	Printing, Stationery and Forms	0	0	100
355	Travel	2,413	1,013	2,000
399	Other Contracted Services	0	5,000	2,000
410	Custodial Supplies	188	0	200
432	Library Books/Media	8,256	5,924	7,000
435	Office Supplies	8	0	500
499	Other Supplies & Materials	0	0	500
599	Other Charges	10,003	2,779	1,200
709	Data Processing Equipment	0	0	500
719	Office Equipment	0	0	1,500
790	Other Equipment	0	0	1,000
	Total Other Social, Cultural & Rec. - Restricted	**20,868**	**16,216**	**20,000**
	Total Social, Cultural and Rec. Services	**249,241**	**272,031**	**259,128**
57100	**Agricultural Extension Service**			
140	Salary Supplements	32,672	36,990	39,412
161	Secretary	9,913	11,416	6,122
201	Social Security	9,648	3,503	3,550
204	State Retirement	7,934	7,966	7,372
205	Employee and Dependent Insurance	0	8,481	16,325
320	Dues and Memberships	258	323	400
335	Maintenance and Repair Services - Buildings	999	0	1,000
355	Travel	1,000	1,000	1,000
452	Utilities	4,598	4,321	5,000
719	Office Equipment	696	2,000	2,000
	Total Agricultural Extension Services	**67,718**	**76,000**	**82,181**
57500	**Soil Conservation**			
162	Clerical Personnel	29,744	30,784	30,784
201	Social Security	2,275	2,355	2,355
204	State Retirement	1,632	1,694	1,694
316	Contributions	22,000	22,000	22,000
	Total Soil Conservation	**55,651**	**56,833**	**56,833**
	Total Agriculture and Natural Resources	**123,369**	**132,833**	**139,014**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
58110	**Tourism**			
320	Dues and Memberships	0	0	400
332	Legal Notices, Recording and Court Costs	0	0	200
348	Postal Charges	0	0	200
435	Office Supplies	0	0	200
499	Other Supplies and Materials	2,200	2,780	3,000
	Total Tourism	**2,200**	**2,780**	**4,000**
58120	**Industrial Development**			
316	Contributions - Chamber	20,000	0	20,000
399	Other Contracted Services	588	65	1,200
599	Other Charges	26,750	2,492	2,500
	Total Industrial Development	**47,338**	**2,557**	**23,700**
58300	**Veteran's Services**			
105	Supervisor/Director	20,904	21,424	21,424
201	Social Security	1,599	1,639	1,639
204	State Retirement	1,148	1,179	1,179
320	Dues and Memberships	0	0	100
332	Legal Notices, Recording and Court Costs	0	0	100
355	Travel	826	433	1,100
399	Other Contracted Services	3,429	936	5,400
435	Office Supplies	247	460	500
719	Office Equipment	0	59	300
	Total Veteran's Service	**28,153**	**26,130**	**31,742**
58400	**Other Charges - Benefit Line**			
205	Employee and Dependent Insurance	463,914	648,423	746,335
506	Liability Insurance	181,956	210,084	256,302
510	Trustee's Commission	128,360	140,000	145,000
513	Worker's Compensation Insurance	246,755	232,974	251,612
	Total Other Charges	**1,020,985**	**1,231,481**	**1,399,249**
58500	**Contributions to Other Agencies - UCHRA**			
140	Salary Supplements - Title V	0	0	400
335	Maintenance and Repair Services - Buildings	1,420	1,601	2,740
339	Matching Share	10,860	0	10,860
499	Other Supplies & Materials	0	0	500
	Total Contributions to Other Agencies	**12,280**	**1,601**	**14,500**
58600	**Employee Benefits**			
210	Unemployment Compensation	6,200	6,500	25,000
599	Other Charges	0	47	1,000
	Total Employee Benefits	**6,200**	**6,547**	**26,000**

Macon County, Tennessee
101 - General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
58900	**Miscellaneous**			
316	Contributions	7,000	0	0
320	Dues and Memberships	5,211	5,211	5,700
499	Other Supplies and Materials	5,017	0	0
	Total Miscellaneous	**17,228**	**5,211**	**5,700**
	Total Other Operations	**1,134,384**	**1,276,307**	**1,504,891**
	Total General County Operations	**10,683,237**	**11,640,945**	**12,110,031**
71900	**Other - Education Foundation**			
316	Contribution	0	7,000	7,000
	Total Other	**0**	**7,000**	**7,000**
72290	**Other Programs - 3-Star**			
399	Other Contracted Services	0	0	2,500
435	Office Supplies	0	0	100
599	Other Charges	0	0	2,700
	Total Other Programs	**0**	**0**	**5,300**
	Total Education	**0**	**7,000**	**12,300**
90100	**Capital Projects**			
91200	**Highway & Street Capital Projects**			
705	Bridge Construction	11,576	0	0
	Total Capital Projects	**11,576**	**0**	**0**
Estimated Other Financing Sources (Uses)				
99100				
590	Transfers Out	231,461	375,000	0
	Total Estimated Other Financing Sources (Uses)	**231,461**	**375,000**	**0**
	Total Expenditures	**10,926,274**	**12,022,945**	**12,122,331**
	Total Other Uses	**0**	**0**	**0**
	Total Expend/Encumb & Other Uses	**10,926,274**	**12,022,945**	**12,122,331**
Excess of Estimated Revenue and Other Sources Over (Under) Estimated Expenditures and Other Uses		**(491,938)**	**(491,817)**	**(56,807)**
Estimated Beg Fund Bal JULY 01		**3,038,187**	**2,546,249**	**2,054,432**
Adjustment				
Estimated End Fund Bal JUNE 30		**2,546,249**	**2,054,432**	**1,997,625**

Macon County, Tennessee
116 - Solid Waste
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	176,057	183,337	183,569
40115	Discount On Property Tax	-1,619	-1,815	0
40120	Trustee's Collections - Prior	5,069	4,722	5,000
40125	Trustee's Collections - Bankruptcy	4	9	0
40130	Cir Clk/Clk & Master Collections	2,706	1,994	1,500
40140	Interest and Penalty	803	705	500
	Total County Property Taxes	**183,020**	**188,952**	**190,569**
40300	**Statutory Local Taxes**			
40320	**Bank Excise Tax**	3,162	2,859	3,000
	Total Statutory Local Taxes	**3,162**	**2,859**	**3,000**
	Total Local Taxes	**186,182**	**191,811**	**193,569**
43000	**Charges for Current Services**			
43100	**General Service Charges**			
43109	Transfer Waste Station Collections	182,916	158,704	185,000
	Total Charges For Current Services	**182,916**	**158,704**	**185,000**
44500	**Nonrecurring Items**			
44530	Sale of Equipment	1,246	0	0
	Total Nonrecurring Items	**1,246**	**0**	**0**
46000	**State of Tennessee**			
46800	**Other State Revenues**			
46980	Other State Grants	23,984	26,718	25,000
	Total Other State Revenues	**23,984**	**26,718**	**25,000**
	Total State of Tennessee	**23,984**	**26,718**	**25,000**
				0
49000	**Other Sources (Non-Revenue)**			
49200	Notes Issued	0	460,500	0
49700	Insurance Recovery	0	0	0
49800	Transfers In	26,410	0	0
	Total Other Sources (Non-Revenue)	**26,410**	**460,500**	**0**
	Total Revenue & Other Sources	**420,738**	**837,733**	**403,569**

Macon County, Tennessee
116 - Solid Waste
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Expenditures			
50000	**General County Operations**			
55000	**Public Health and Welfare**			
55733	**Transfer Stations**			
119	Accountant/Bookkeepers	38,501	39,695	39,695
144	Equipment Operation - Heavy	110,119	115,011	119,269
168	Temporary Personnel	230	0	0
187	Overtime Pay	4,285	4,719	4,719
201	Social Security	12,455	12,670	12,670
204	State Retirement	6,637	9,109	6,800
205	Employee and Dependent Insurance	23,099	25,754	27,755
321	Engineering Services	4,014	0	0
332	Legal Notices, Recording and Court Cost	747	878	2,000
335	Maintenance and Repair Services - Buildings	26,410	0	0
338	Maintenance and Repair Services - Vehicles	23,096	14,509	15,000
355	Travel	308	52	1,000
363	Contract for Landfill Facilities	118,396	103,793	110,000
410	Custodial Supplies	1,429	1,794	3,000
425	Gasoline	24,586	18,750	28,000
435	Office Supplies	1,570	2,650	3,000
452	Utilities	7,059	7,150	7,500
499	Other Supplies and Materials	10,894	13,000	19,500
508	Premiums on Corporate Surety Bonds	0	0	100
510	Trustee's Commission	3,704	4,500	4,500
523	Landfill Closure/Postclosure	11,159	24,910	42,750
706	Building Construction	0	49,250	40,115
718	Motor Vehicles	0	0	155,010
719	Office Equipment	0	9,451	549
733	Solid Waste Equipment	0	160,775	12,600
	Total Transfer Stations	**428,698**	**618,420**	**655,532**
	Total General County Operations	**428,698**	**618,420**	**655,532**
Total Expend/Encumb & Other Uses		**428,698**	**618,420**	**655,532**
Excess of Estimated Revenues And Other /Sources Over (Under) Estimated Expenditures And Other Uses		**-7,960**	**219,313**	**-251,963**
Estimated Beg Fund Bal JULY 01		**163,746**	**155,786**	**375,099**
Adjustment				
Estimated End Fund Bal JUNE 30		**155,786**	**375,099**	**123,136**

Macon County, Tennessee
122 - Drug Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Revenues			
42000	**Fines, Forfeitures and Penalties**			
42300	**General Sessions Court**			
42340	Drug Control Fines	11,859	7,655	8,000
	Total General Sessions Court	**11,859**	**7,655**	**8,000**
42900	**Other Fines, Forfeitures, and Penalties**			
42910	Proceeds From Confiscated Property	28,971	47,195	0
	Total Other Fines, Forfeitures, and Penalties	**28,971**	**47,195**	**0**
	Total Revenue & Other Sources	**40,830**	**54,850**	**8,000**
	Estimated Expenditures			
50000	**General County Operations**			
54000	**Public Safety**			
54150	Drug Enforcement			
319	Confidential Drug Enforcement	1,500	2,500	2,500
510	Trustee's Commission	0	0	200
599	Other Charges	5,721	2,834	3,000
716	Law Enforcement Equipment	2,145	8,184	2,500
718	Motor Vehicles	0	32,419	0
	Total Drug Enforcement	**9,366**	**45,937**	**8,200**
	Total Public Safety	**9,366**	**45,937**	**8,200**
	Total General County Operations	**9,366**	**45,937**	**8,200**
	Total Expenditures	**9,366**	**45,937**	**8,200**
	Total Expend/Encumb & Other Uses	**9,366**	**45,937**	**8,200**
Excess of Estimated Revenues And Other /Sources Over (Under) Estimated Expenditures And Other Uses		**31,464**	**8,913**	**(200)**
Estimated Beg Fund Bal JULY 01		**141,333**	**172,797**	**181,710**
Adjustment				
Estimated End Fund Bal JUNE 30		**172,797**	**181,710**	**181,510**

Macon County, Tennessee
131 - Highway Department
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	463,303	470,499	471,028
40115	Discount on Property Taxes	(4,250)	(4,658)	(4,500)
40120	Trustee's Collections - Prior Year	12,950	12,429	12,000
40125	Trustee's Collections - Bankruptcy	10	25	0
40130	Circuit Clerk/Clerk & Master Collections - Prior Years	7,370	4,399	4,200
40140	Interest and Penalty	2,060	1,769	1,500
	Total County Property Taxes	**481,443**	**484,463**	**484,228**
40200	County Local Option Taxes			
40280	Mineral Severance Tax	2,237	235	0
	Total County Local Option Taxes	**2,237**	**235**	**0**
40300	**Statutory Local Taxes**			
40320	Bank Excise Tax	8,076	7,526	6,500
	Total Statutory Local Taxes	**8,076**	**7,526**	**6,500**
	Total Local Taxes	**491,756**	**492,224**	**490,728**
44000	Other Local Revenues			
44100	**Recurring Items**			
44130	Sale of Material	644	379	500
44170	Miscellaneous Refunds	33,844	9,268	8,000
	Total Recurring Items	**34,488**	**9,647**	**8,500**
44500	**Non - Recurring Items**			
44530	Sale of Equipment	29,892	45,543	0
	Total Non - Recurring Items	**29,892**	**45,543**	**0**
	Total Other Local Revenues	**64,380**	**55,190**	**8,500**
46000	State of Tennessee			
46100	**General Government Grants**			
46190	Other General Grant	0	91,668	150,000
	Total General Government Grant	**0**	**91,668**	**150,000**
46400	**Public Works Grants**			
46410	Bridge Program	0	118,727	596,540
46420	State Aid Program	832,386	0	474,115
	Total Public Works Grants	**832,386**	**118,727**	**1,070,655**

Macon County, Tennessee
131 - Highway Department
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
46800	**Other State Revenues**			
46920	Gasoline	2,064,496	2,077,249	1,576,316
46930	Petroleum	16,053	16,053	16,053
	Total Other State Revenues	**2,080,549**	**2,093,302**	**1,592,369**
	Total State of Tennessee	**2,912,935**	**2,303,697**	**2,813,024**
49000	**Other Sources (Non Revenue)**			
49200	Notes Issued	0	0	0
49700	Insurance Recovery	92	5,878	0
49800	Transfers In	9,901	0	0
	Total Other Sources (Non Revenue)	**9,993**	**5,878**	**0**
49950	**Special Items (Revenues)**			
49951	Special Items (Revenues)	0	3,038,949	2,961,051
	Total Special Items (Revenues)	**0**	**3,038,949**	**2,961,051**
	Total Estimated Revenues & Other Sources	**3,479,064**	**5,895,938**	**6,273,303**

Macon County, Tennessee
131 - Highway Department
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Expenditures			
60000	**Highways**			
61000	**Administration**			
101	County Official/Administrative Officer	79,276	81,368	84,336
161	Secretary	63,438	66,562	66,562
187	Overtime Pay	4,429	3,100	5,000
302	Advertising	515	500	1,000
317	Data Processing	10,150	9,944	25,500
320	Dues and Memberships	2,861	2,861	2,900
322	Evaluation and Testing	564	174	500
328	Janitorial Services	1,383	1,450	2,000
329	Laundry Service	887	1,000	1,400
332	Legal Services	82	87	300
348	Postal Charges	440	340	500
349	Printing, Stationery and Forms	646	960	1,000
355	Travel	0	0	600
356	Tuition	0	160	300
410	Custodial Supplies	556	500	700
435	Offices Supplies	1,233	1,000	1,200
599	Other Charges	1,134	900	1,200
709	Data Processing	2,547	1,842	2,000
	Total Administration	**170,141**	**172,748**	**196,998**
62000	**Highway and Bridge Maintenance**			
143	Equipment Operators	202,309	192,000	191,111
147	Truck Driver	198,410	217,000	214,532
149	Laborers	184,060	210,372	209,873
187	Overtime Pay	10,703	10,000	12,500
351	Rentals	242	6,700	9,500
399	Other Contracted Services	19,302	9,500	10,000
402	Asphalt	170,064	180,000	0
403	Asphalt-Cold Mix	34,373	27,500	35,000
408	Concrete	26,592	12,418	10,000
409	Crushed stone	413,521	535,332	335,000
412	Diesel Fuel	174,297	131,748	185,000
427	Ice	10	50	150
440	Pipe-Metal	25,410	35,000	45,000
443	Road Signs	4,267	2,900	3,000
444	Salt	0	0	0
446	Small Tools	772	1,200	1,200

Macon County, Tennessee
131 - Highway Department
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.		Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
	455	Wood Products	3,485	5,500	6,000
	499	Other Supplies	3,418	5,100	3,500
	599	Other Charges	0	150	500
		Total Highway and Bridge Maintenance	**1,471,235**	**1,582,470**	**1,271,866**
63100		**Operations and Maintenance of Equipment**			
	142	Mechanics	90,560	95,328	95,328
	187	Overtime Pay	98	250	1,500
	327	Freight Expense	2,027	3,450	3,000
	336	Maintenance and Repair - Equipment	11,047	17,500	15,000
	353	Tow-In Services	225	750	1,100
	399	Other Contracted Services	3,241	2,500	3,000
	418	Equipment and Maintenance Parts	122,458	125,000	125,000
	424	Garage Supplies	6,771	5,000	6,000
	425	Gasoline	11,312	20,000	32,000
	433	Lubricants	16,137	23,000	19,000
	446	Small Tools	1,751	1,400	1,500
	450	Tires and Tubes	38,252	45,000	45,000
		Total Operation and Maintenance of Equipment	**303,879**	**339,178**	**347,428**
65000		**Other Charges**			
	307	Communications	8,481	6,000	6,500
	347	Pest Control	210	210	250
	415	Electricity	5,015	5,100	5,500
	454	Water and Sewer	410	600	1,000
	506	Liability Insurance	97,977	113,122	120,000
	508	Premiums on Corporate Bonds	350	0	0
	510	Trustee's Commission	30,492	35,000	35,000
	515	Liability Claims	1,500	0	3,000
		Total Other Charges	**144,435**	**160,032**	**171,250**
66000		**Employee Benefits**			
	201	Social Security	51,663	55,000	58,700
	204	State Retirement	44,047	46,000	50,000
	207	Medical Insurance	112,254	135,000	165,000
	210	Unemployment Compensation	5,468	7,800	10,500
	212	Employer Medicare Liability	12,083	12,900	15,100
	513	Worker's Compensation Insurance	61,689	58,243	65,000
		Total Employee Benefits	**287,204**	**314,943**	**364,300**

Macon County, Tennessee
131 - Highway Department
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.		Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
68000		**Capital Outlay**			
	321	Engineering Services	0	3,888	10,000
	336	Maintenance and Repair Services - Equipment	0	2,000	0
	418	Equipment and Machinery Parts	0	0	0
	426	General Construction Materials	3,580	0	2,000
	705	Bridge Construction	168,392	155,602	601,785
	706	Building Construction	64,854	0	0
	713	Highway Construction	0	0	0
	714	Highway Equipment	6,345	28,500	31,876
	726	State Aid Projects	644,483	0	474,115
		Total Capital Outlay	**887,654**	**189,990**	**1,119,776**
		Total Highways	**3,264,548**	**2,759,361**	**3,471,618**
80000		**Debt Service**			
82120		**Highway and Streets**			
	602	Principal on Notes	156,597	160,328	165,000
		Total Highway and Streets	**156,597**	**160,328**	**165,000**
82220		**Highway and Streets**			
	604	Interest on Notes	24,900	21,168	17,500
		Total Highway and Streets	**24,900**	**21,168**	**17,500**
		Total Debt Service	**181,497**	**181,496**	**182,500**
99000		**Other Uses**			
99100		**Transfers Out**			
	590	Transfers Out	2,400	2,400	2,400
		Total Transfers Out	**2,400**	**2,400**	**2,400**
		Total Other Uses	**2,400**	**2,400**	**2,400**
99951		**Special Item (Expenditure) No.1**			
	402	Asphalt	0	47,000	583,000
	409	Crushed Stone	0	66,949	273,051
	440	Pipe-Metal	0	0	30,000
	713	Highway Construction	0	2,925,000	2,075,000
		Total Special Item (Expenditure) No.1	**0**	**3,038,949**	**2,961,051**
99952		**Special Item (Expenditure) No.2**			
	336	Maintenance and Repair - Equipment	3,202	0	1,079
	418	Equipment and Materials	17,277	0	1,507
	714	Highway Equipment	560,907	0	251,758
		Total Special Item (Expenditure) No.2	**581,386**	**0**	**254,344**
		Total Special Items (Expenditure)	**581,386**	**3,038,949**	**3,215,395**
		Total Expenditures and Other Uses	**4,029,831**	**5,982,206**	**6,871,913**
Excess of Estimated Revenue Over					
		(Under) Estimated Expenditures	**(550,767)**	**(86,268)**	**(598,610)**
Estimated Beg Fund Bal JULY 01			**1,512,500**	**961,733**	**875,465**
Adjustment					
Estimated End Fund Bal JUNE 30			**961,733**	**875,465**	**276,855**

Macon County, Tennessee
141 - General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
	Revenues			
40000	**Local Taxes**			
40100	**County Property Taxes**			
40110	Current Property Tax	3,271,420	3,303,661	3,303,661
40115	Discount on Property Tax	-30,024	0	0
40120	Trustee's Collections - Prior Year	94,186	100,000	100,000
40125	Trustee's Collections - Bankruptcy	72	0	0
40130	Circuit/Clerk & Master Collections - Prior Years	52,314	55,000	55,000
40140	Interest and Penalty	14,919	17,000	17,000
40200	**County Local Option Taxes**			
40210	Local Option Sales Tax	2,255,869	1,980,000	1,980,000
40300	**Statutory Local Taxes**			
40320	Bank Excise Tax	58,738	47,500	47,500
	Total Local Taxes	**5,717,494**	**5,503,161**	**5,503,161**
41000	**Licenses and Permits**			
41100	Licenses			
41110	Marriage Licenses	1,653	1,500	1,151
	Total Licenses and Permits	**1,653**	**1,500**	**1,151**
43000	**Charges for Current Services**			
43500	Education Charges			
43511	Tuition - Regular Day Students	1,240	1,500	1,200
43517	Tuition - Other	200	1,000	500
43570	Receipts from Individual Schools	61,508	40,000	40,000
	Total Charges for Current Services	**62,948**	**42,500**	**41,700**
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44120	Lease Rental	350	1	350
44130	Sale of Material & Supplies	797	500	500
44146	E-Rate Funding	13,064	0	0
44170	Miscellaneous Refunds	8,514	20,000	20,000
44500	**Nonrecurring Items**			
44530	Sale of Equipment	4,559	1,000	1,000
44560	Damages Recovered from Individuals	1,044	1,000	1,000
44570	Contributions & Gifts	6,289	1,000	1,000
44900	**Other Local Revenues**			
44990	Other Local Revenues	5,206	200	200
	Total Other Local Revenues	**39,823**	**23,701**	**24,050**

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
46000	**State of Tennessee**			
46500	**State Education Funds**			
46511	Basic Education Program	23,856,452	24,747,000	25,232,000
46515	Early Childhood Education	312,078	311,992	311,992
46520	School Food Service	21,418	20,000	20,000
46550	Driver Education	14,005	10,000	10,000
46590	Other State Education Funds (CSH/Inter/ACT/SSMS/S	293,240	430,000	406,451
46610	Career Ladder Program	103,484	85,000	70,000
46800	**Other State Revenues**			
46851	State Revenue Sharing - TVA (raises & salary equity)	181,630	181,630	181,630
46980	Other State Grants (ABE)	127,984	0	0
46981	Safe Schools - ARRA	0	0	48,000
	Total State of Tennessee	**24,910,291**	**25,785,622**	**26,280,073**
47000	**Federal Government**			
47100	**Federal Through State**			
47143	Special Education - Grants to States	100,166	70,000	70,000
	Total Federal Government	**100,166**	**70,000**	**70,000**
	Total Revenues	**30,832,375**	**31,426,484**	**31,920,135**
	Other Sources:			
49700	Insurance Recovery	134,425	20,000	15,000
49800	Transfer In	30,133	15,000	15,000
	Total Revenues and Other Sources	**30,996,933**	**31,461,484**	**31,950,135**

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
	Expenditures			
	General Purpose School Fund			
71000	**Instruction**			
71100	Regular Instruction Program			
116	Teachers	9,916,006	10,735,000	10,600,000
117	Career Ladder Program	46,778	43,000	43,000
127	Career Ladder Extended Contracts	19,800	25,000	15,000
128	Homebound Teachers	19,598	20,000	20,000
163	Educational Assistants	459,615	476,200	480,100
188	Bonus	184,800	190,000	190,000
195	Certified Substitute Teachers	57,708	65,000	55,000
198	Non-Certified Substitute Teachers	75,015	85,000	75,000
201	Social Security	617,202	721,630	711,650
204	State Retirement	1,007,925	1,156,872	1,181,680
206	Life Insurance	6,053	7,500	6,100
207	Medical Insurance	1,563,731	1,800,000	1,797,000
210	Unemployment Compensation	5,988	9,000	7,500
212	Employer Medicare	146,670	168,768	166,440
217	Retirement - Hybrid Stabilization	0	40,000	50,000
310	Contracts w/other public agencies	5,710	8,000	6,000
429	Instructional Supplies and Materials	89,399	75,000	70,000
449	Textbooks	284,949	300,000	400,000
471	Software	43,175	45,000	45,000
535	Fee Waivers	16,829	30,000	25,000
599	Other Charges (Driver Ed)	1,388	1,000	1,000
722	Regular Instruction Equipment (Technology)	389,965	325,000	250,000
	Total Regular Instruction Program	**14,958,304**	**16,326,970**	**16,195,470**

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
71150	**Alternative Schools**			
116	Teachers	111,720	114,100	115,285
117	Career Ladder Program	2,000	2,000	2,000
163	Educational Assistants	29,866	31,800	32,500
188	Bonus (Salary Equity)	2,400	2,400	2,400
195	Certified Substitute Teacher	1,621	2,000	2,000
198	Non-Certified Substitute Teacher	549	2,000	1,500
201	Social Security	8,984	9,566	9,660
204	State Retirement	12,837	14,345	14,520
206	Life Insurance	58	100	75
207	Medical Insurance	5,717	7,550	7,550
210	Unemployment Compensation	74	500	125
212	Employer Medicare	2,125	2,237	2,260
429	Instructional Supplies & Materials	1,235	1,200	750
722	Regular Instruction Equipment	0	4,000	1,000
	Total Alternative School Program	**179,186**	**193,798**	**191,625**
71200	**Special Education Program**			
116	Teachers	1,141,765	1,300,000	1,350,000
117	Career Ladder Program	3,000	3,000	2,000
128	Homebound Teachers	15,953	20,000	10,000
163	Educational Assistants	160,840	161,400	170,450
171	Speech Pathologists	22,713	105,000	55,000
188	Bonus (Salary Equity)	22,200	25,000	24,000
195	Certified Substitute Teachers	4,456	5,000	3,500
198	Non-Certified Substitute Teachers	6,536	12,000	7,000
201	Social Security	79,712	101,146	100,570
204	State Retirement	125,987	157,330	162,560
206	Life Insurance	738	900	800
207	Medical Insurance	285,800	250,000	305,000
210	Unemployment Compensation	813	2,500	1,000
212	Employer Medicare	18,707	23,655	23,520
217	Retirement - Hybrid Stabilization	0	6,000	6,000
312	Contracts w/Private Agencies	54,348	41,000	41,000
336	Maintenance & Repair Services- Equipment	0	2,000	1,500
399	Other Contracted Services	207,334	150,000	75,000
429	Instructional Supplies & Materials	3,075	5,000	5,000
499	Other Supplies & Materials	0	1,200	1,200
725	Special Education Equipment	10,763	30,000	15,000
	Total Special Education Program	**2,164,740**	**2,402,131**	**2,360,100**

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
71300	**Vocational Education Program**			
116	Teachers	579,900	642,000	648,795
117	Career Ladder Program	1,000	1,000	0
188	Bonus (Salary Equity)	9,450	12,000	11,500
195	Certified Substitute Teachers	7,472	6,000	6,200
198	Non-Certified Substitute Teachers	4,809	8,000	6,500
201	Social Security	35,463	41,478	41,730
204	State Retirement	52,894	62,626	70,190
206	Life Insurance	369	500	500
207	Medical Insurance	67,878	66,000	87,000
210	Unemployment Compensation	301	1,000	600
212	Employer Medicare	8,404	9,700	9,760
217	Retirement - Hybrid Stabilization	0	7,000	7,000
311	Contracts with Other School Systems	351,648	345,000	286,300
399	Other Contracted Services	3,000	3,000	3,000
429	Instructional Supplies and Materials	9,000	9,000	9,000
499	Other Supplies & Materials	1,840	9,000	5,000
730	Vocational Instruction Equipment	17,187	40,000	5,000
	Total Vocational Education Program	**1,150,615**	**1,263,304**	**1,198,075**
	Total Instruction	**18,452,845**	**20,186,203**	**19,945,270**
72000	**Support Services**			
72110	**Attendance**			
105	Supervisor/Director	66,871	68,200	68,800
117	Career Ladder Program	1,000	1,000	1,000
188	Bonus (Salary Equity)	1,200	1,200	1,200
201	Social Security	4,142	4,364	4,410
204	State Retirement	7,225	7,483	7,550
206	Life Insurance	29	60	50
207	Medical Insurance	6,619	7,750	7,750
210	Unemployment Compensation	21	100	30
212	Employer Medicare	969	1,020	1,030
355	Travel	6,573	7,500	7,000
471	Software	14,289	15,000	21,100
499	Other Supplies and Materials	4,547	6,500	5,000
704	Attendance Equipment	10,744	15,000	8,000
	Total Attendance	**124,229**	**135,177**	**132,920**

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
72120	**Health Services**			
103	Assistant	23,984	24,475	24,500
105	Supervisor/Director	63,058	65,800	65,800
131	Medical Personnel	181,818	183,850	182,675
201	Social Security	14,498	16,995	16,930
204	State Retirement	24,879	26,883	27,770
207	Medical Insurance	76,596	74,000	80,000
210	Unemployment Compensation	224	500	250
212	Employer Medicare	3,391	3,974	3,960
217	Retirement - Hybird Stabilization	0	1,000	1,000
307	Communication	1,200	1,200	1,200
355	Travel	986	4,000	3,000
413	Drugs and Medical Supplies	5,768	6,000	5,000
499	Other Supplies and Materials	2,465	2,500	2,500
524	In-Service/Staff Development	4,095	4,500	4,500
599	Other Charges	10,481	9,000	9,000
735	Health Equipment	3,798	14,000	10,500
	Total Health Services	**417,241**	**438,677**	**438,585**
72130	**Other Student Support**			
117	Career Ladder Program	3,000	3,000	3,000
123	Guidance Personnel	333,679	396,500	387,900
188	Bonus (Salary Equity)	5,700	7,000	7,000
201	Social Security	20,147	25,203	24,670
204	State Retirement	34,244	41,210	42,300
206	Life Insurance	174	200	300
207	Medical Insurance	49,118	50,000	58,000
210	Unemployment Compensation	146	600	300
212	Employer Medicare	4,712	5,894	5,770
217	Retirement - Hybrid Stabilization	0	2,000	2,000
309	Contracts with Government Agencies (SRO)	247,149	378,000	380,000
322	Evaluation and Testing	24,646	27,000	25,000
399	Other Contracted Services (Athletic Trainer)	72,309	60,000	60,000
499	Other Supplies & Materials	13,827	8,000	6,000
790	Other Equipment (Cameras)	19,433	35,000	10,000
	Total Other Student Support	**828,284**	**1,039,607**	**1,012,240**

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
72210	**Regular Instruction Program**			
105	Supervisor/Director	82,250	84,000	84,650
117	Career Ladder Program	8,000	9,000	8,000
129	Librarians	356,979	364,000	371,225
138	Instructional Computer Personnel	13,500	13,600	13,600
162	Clerical Personnel	31,642	25,000	34,500
188	Bonus (Salary Equity)	10,200	11,000	12,000
189	Other Salaries & Wages	114,286	108,150	117,500
196	In-Service Training	210	3,000	2,000
201	Social Security	34,021	38,300	39,900
204	State Retirement	58,067	64,384	66,640
206	Life Insurance	256	260	260
207	Medical Insurance	55,666	56,500	58,750
210	Unemployment Compensation	269	1,100	350
212	Employer Medicare	8,609	8,957	9,340
217	Retirement - Hybrid Stabilization	0	0	200
355	Travel	2,651	5,000	2,500
399	Other Contracted Services	1,185	4,500	3,000
432	Library Books/Media	31,435	30,000	25,000
499	Other Supplies and Materials	2,923	15,000	10,000
524	In Service/Staff Development	16,260	17,500	17,500
599	Other Charges (E-rate)	13,731	0	0
790	Other Equipment	27,394	65,000	55,000
	Total Regular Instruction Program	**869,534**	**924,251**	**931,915**
72220	**Special Education Program**			
105	Supervisor/Director	74,035	76,750	77,250
117	Career Ladder Program	1,000	1,000	2,000
124	Psychological Personnel	140,541	212,000	219,850
135	Assessment Personnel	44,597	56,100	56,100
162	Clerical Personnel	27,667	28,250	28,250
188	Bonus (Salary Equity)	3,000	3,600	3,250
201	Social Security	14,496	23,417	23,980
204	State Retirement	24,385	38,700	39,660
206	Life Insurance	89	80	100
207	Medical Insurance	30,330	36,500	48,000
210	Unemployment Compensation	135	500	300
212	Employer Medicare	4,037	5,476	5,610
312	Contracts with Private Agencies	0	0	50,000
355	Travel	5,315	6,500	2,500
499	Other Supplies and Materials	136	500	1,500

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
524	Inservice/Staff Development	988	2,000	2,000
790	Other Equipment	0	3,000	1,800
	Total Special Education Program	**370,751**	**494,373**	**562,150**
72230	**Vocational Education Program**			
189	Other Salaries & Wages	25,172	25,675	25,675
210	Unemployment Compensation	21	80	50
212	Employer Medicare	354	1,591	380
355	Travel	4,329	5,000	3,000
499	Other Supplies and Materials	80	1,500	1,000
524	In Service/Staff Development	1,344	1,000	3,500
599	Other Charges	931	1,000	1,500
	Total Vocational Education Program	**32,231**	**35,846**	**35,105**
72250	**Technology**			
105	Supervisor/Director	74,779	76,100	76,825
162	Clerical Personnel	38,892	39,850	46,800
188	Bonus (Salary Equity)	1,200	1,200	1,200
201	Social Security	6,688	7,263	7,740
204	State Retirement	9,957	10,408	10,870
206	Life Insurance	28	40	35
207	Medical Insurance	14,275	18,500	18,500
210	Unemployment Compensation	48	100	100
212	Employer Medicare	1,564	1,698	1,810
336	Maintenance & Repair Services - Equipment	0	250,000	0
350	Internet Connectivity	58,794	59,000	61,000
399	Other Contracted Services	235,983	8,000	260,000
471	Software	0	20,000	27,000
790	Other Equipment	19,108	20,000	15,000
	Total Technology	**461,316**	**512,159**	**526,880**
72310	**Board of Education**			
189	Other Salaries & Wages	0	1,600	1,600
191	Board and Committee Members Fees	15,100	16,000	16,000
201	Social Security	936	1,091	1,100
204	State Retirement	0	100	90
210	Unemployment Compensation	0	10	10
212	Employer Medicare	219	255	260
213	Payments to Retirees (Retiree Insurance)	25,440	24,500	24,500
305	Audit Services	8,000	6,800	6,800

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
320	Dues and Memberships	21,589	23,000	15,000
331	Legal Services	76,104	50,000	10,000
344	Payments to Schools - Other	0	40,000	20,000
355	Travel	3,122	6,000	4,000
505	Judgements	0	10,000	5,000
510	Trustee's Commission	125,116	140,000	140,000
513	Worker's Compensation Insurance	185,248	300,000	245,000
534	Refund to Applicant for Criminal Investigation	2,218	8,000	5,000
599	Other Charges	65,155	20,000	25,000
701	Administration Equipment	0	0	5,000
790	Other Equipment	663	10,000	0
	Total Board of Education	**528,910**	**657,356**	**524,360**
72320	**Director of Schools**			
101	County Official/Administrative Officer	93,371	97,300	102,500
117	Career Ladder	1,000	1,000	1,000
188	Bonus (Salary Equity)	1,200	1,200	1,200
201	Social Security	5,897	6,169	6,500
204	State Retirement	9,997	10,576	11,130
206	Life Insurance	29	60	40
207	Medical Insurance	7,929	8,100	8,100
210	Unemployment Compensation	21	100	75
212	Employer Medicare	1,379	1,442	1,520
307	Communication	27,016	26,000	33,000
320	Dues and Memberships	2,500	3,000	3,000
348	Postal Charges	4,111	6,000	6,000
355	Travel	3,153	4,500	4,000
399	Other Contracted Services	2,546	4,000	3,000
435	Office Supplies	6,803	7,500	7,500
701	Administrative Equipment	0	2,000	2,000
	Total Director of Schools	**166,952**	**178,947**	**190,565**
72410	**Office of the Principal**			
104	Principals	599,043	605,000	613,000
117	Career Ladder Program	2,958	3,000	3,000
119	Accountants/Bookkeepers	180,923	186,000	190,000
139	Assistant Principals	253,078	257,750	261,000
162	Clerical Personnel	221,952	221,700	220,000
188	Bonus (Salary Equity)	11,700	12,750	13,200
201	Social Security	75,666	79,744	80,620
204	State Retirement	110,449	115,808	117,180

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
206	Life Insurance	332	400	400
207	Medical Insurance	145,645	146,000	158,000
210	Unemployment Compensation	680	1,500	1,000
212	Employer Medicare	17,696	18,649	18,860
307	Communication	2,528	3,000	2,500
355	Travel	452	1,500	800
599	Other Charges	8,000	3,000	1,000
701	Administration Equipment	1,206	10,000	7,500
	Total Office of the Principal	**1,632,308**	**1,665,801**	**1,688,060**
72510	**Fiscal Services**			
119	Accountants/Bookkeepers	78,432	82,400	80,100
162	Clerical Personnel	100,370	114,000	94,500
201	Social Security	10,038	12,176	10,830
204	State Retirement	9,834	10,802	9,610
207	Medical Insurance	36,340	48,000	45,000
210	Unemployment Compensation	109	500	200
212	Employer Medicare	2,348	2,847	2,540
317	Data Processing Services	15,345	15,500	17,500
355	Travel	2,783	3,500	4,000
399	Other Contracted Services	1,409	8,500	3,500
411	Data Processing Supplies	1,070	2,000	2,000
435	Office Supplies	1,769	2,000	1,000
701	Administration Equipment	7,045	10,000	5,000
	Total Fiscal Services	**266,892**	**312,225**	**275,780**
72610	**Operation of Plant**			
166	Custodial Personnel	607,542	610,500	615,000
189	Other Salaries & Wages	16,837	13,000	15,000
201	Social Security	37,066	38,657	39,060
204	State Retirement	31,838	34,092	34,650
207	Medical Insurance	120,013	143,000	130,000
210	Unemployment Compensation	693	1,500	1,000
212	Employer Medicare	8,711	9,040	9,140
217	Retirement - Hybrid Stabilization	0	200	100
359	Disposal Fees	35,100	36,000	35,000
410	Custodial Supplies	119,414	120,000	137,500
415	Electricity	669,677	700,000	685,000
434	Natural Gas	53,458	60,000	55,000
442	Propane Gas	2,519	4,000	3,500

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
454	Water and Sewer	122,251	135,000	130,000
499	Other Supplies and Materials	4,555	5,000	5,000
502	Building and Contents Insurance	225,705	350,000	250,000
720	Plant Operation Equipment	0	40,000	5,000
	Total Operation of Plant	**2,055,379**	**2,299,989**	**2,149,950**
72620	**Maintenance of Plant**			
105	Supervisor/Director	44,720	44,750	44,750
162	Clerical Personnel	25,276	25,400	25,400
167	Maintenance Personnel	288,373	293,700	306,800
189	Other Salaries & Wages	5,328	5,500	5,500
201	Social Security	21,947	22,899	23,720
204	State Retirement	20,166	20,314	21,040
207	Medical Insurance	71,073	77,000	77,000
210	Unemployment Compensation	248	900	350
212	Employer Medicare	5,133	5,355	5,550
355	Travel	1,640	3,000	2,500
399	Other Contracted Services	82,128	60,000	50,000
499	Other Supplies and Materials	230,868	200,000	180,000
701	Administration Equipment	93,927	0	0
717	Maintenance Equipment	9,572	45,000	20,000
	Total Maintenance of Plant	**900,399**	**803,818**	**762,610**
72710	**Transportation**			
105	Supervisor/Director	42,640	42,650	42,675
142	Mechanic(s)	174,438	179,550	181,225
146	Bus Drivers	623,611	625,000	615,000
162	Clerical Personnel	26,956	27,950	28,550
189	Other Salaries & Wages	20,216	24,000	24,000
201	Social Security	49,560	55,747	55,270
204	State Retirement	40,289	49,453	49,030
207	Medical Insurance	44,415	45,000	56,000
210	Unemployment Compensation	847	2,000	1,250
212	Employer Medicare	12,705	13,037	12,930
340	Medical and Dental Services	6,848	8,500	10,000
355	Travel	2,991	3,000	2,500
412	Diesel Fuel	270,436	330,000	300,000
424	Garage Supplies	18,595	30,000	20,000
433	Lubricants	18,345	25,000	17,500
450	Tires and Tubes	26,362	40,000	30,000

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
453	Vehicle Parts	207,747	200,000	175,000
471	Software	0	3,750	3,750
599	Other Charges	24,767	25,000	20,000
729	Transportation Equipment	344,590	340,000	210,000
	Total Transportation	**1,956,358**	**2,069,637**	**1,854,680**
	Total Support Services	**10,610,784**	**11,567,863**	**11,085,800**
73000	**Operation of Non-Instructional Services**			
73100	**Food Service**			
105	Supervisor/Director	41,357	41,400	42,000
201	Social Security	2,513	2,566	2,610
204	State Retirement	2,275	2,277	2,310
206	Life Insurance	0	40	0
207	Medical Insurance	6,619	7,750	7,750
210	Unemployment Compensation	21	80	50
212	Employer Medicare	588	600	610
	Total Food Service	**53,373**	**54,713**	**55,330**
73400	**Early Childhood Education**			
105	Supervisor/Director	3,246	3,200	3,300
116	Teachers	152,598	155,700	158,625
117	Career Ladder	1,000	1,000	1,000
163	Educational Assistants	48,979	49,150	47,000
188	Bonus (Salary Equity)	3,300	3,300	3,300
195	Certified Substitute Teacher	135	1,000	1,000
198	Non-Certified Substitute Teacher	1,801	2,000	2,000
201	Social Security	11,698	13,351	13,210
204	State Retirement	19,230	20,051	19,910
206	Life Insurance	88	90	90
207	Medical Insurance	39,010	40,000	43,500
210	Unemployment Compensation	152	150	175
212	Employer Medicare	2,738	3,122	3,090
355	Travel	1,853	2,700	3,000
399	Other Contracted Services	0	250	0
429	Instructional Supplies & Materials	16,608	10,719	11,000
524	In-Service/Staff Development	3,722	1,800	1,000
599	Other Charges	3,584	3,350	3,650
790	Other Equipment	5,641	7,000	3,445
	Total Early Childhood Education	**315,383**	**317,933**	**318,295**
	Total Operation of Non-Instructional Services	**368,756**	**372,646**	**373,625**

Macon County, Tennessee
General Purpose Schools
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
76000	**Capital Outlay**			
76100	**Regular Capital Outlay**			
304	Architects	756,717	500,000	250,000
707	Building Improvements	1,014,316	500,000	50,000
799	Other Capital Outlay	79,870	1,000,000	600,000
	Total Regular Capital Outlay	**1,850,903**	**2,000,000**	**900,000**
	Total Capital Outlay	**31,283,288**	**34,126,712**	**32,304,695**
80000	**Debt Service**			
82130	**Principal on Debt - Education**			
612	Principal on Other Loans	0	292,600	294,800
	Total Principal	**0**	**292,600**	**294,800**
82230	**Interest on Debt - Education**			
613	Interest on Other Loans	0	9,500	7,300
	Total Interest	**0**	**9,500**	**7,300**
	Total Debt Service	**0**	**302,100**	**302,100**
	Total Expenditures	**31,283,288**	**34,428,812**	**32,606,795**
99100	**Transfers Out**			
590	Transfers to Other Funds	11,264	0	0
	Total Transfers	**11,264**	**0**	**0**
	Total Expenditures and Other Uses	**31,294,552**	**34,428,812**	**32,606,795**
	Excess of Revenues and Other Sources Over		1,550,000	-23,811
	(Under) Expenditures	**-297,619**	**-2,967,328**	**-656,660**
	Fund Balance, July 1	**7,551,016**	**7,731,633**	**4,740,494**
	Excess/Deficit	-428,473		
	Audit Adjustments	-940,910		
	Fund Balance, June 30	**6,181,633**	**4,764,305**	**4,083,834**

Macon County, Tennessee
143 - General Purpose Schools - Nutrition Budget
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
	Revenues			
43000	**Charges for Current Services**			
	Lunch Payments			
43521	Child Lunch Payments	117,075	160,000	160,000
43522	Adult Lunch Payments	75,539	90,000	90,000
43523	Income from Breakfast	54,612	70,000	70,000
43525	A La Carte Sales	141,232	180,000	180,000
43990	Other Charges for Services - Online Fee	1,034	0	0
	Total Charges for Current Services	**389,492**	**500,000**	**500,000**
44100	**Recurring Items**			
44170	Miscellaneous Refunds	1,369	1,500	1,500
	Total Recurring Items	**1,369**	**1,500**	**1,500**
47000	**Federal Government**			
47111	USDA Lunch	1,333,116	1,360,000	1,360,000
47112	USDA Commodities	158,754	154,595	182,132
47113	USDA Breakfast	484,961	490,000	490,000
47114	USDA Snack	14,419	20,000	20,000
47115	Food Service Equipment Grant	0	0	0
	Total Federal Government	**1,991,250**	**2,024,595**	**2,052,132**
49800	Transfers In	11,263	0	0
	Total Other Sources (Non-Revenue)	**11,263**	**0**	**0**
	Total Revenues	**2,393,374**	**2,526,095**	**2,553,632**

Macon County, Tennessee
143 - General Purpose Schools - Nutrition Budget
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Budget 2019-2020	Proposed Budget 2020-2021
	Revenues			
43000	**Charges for Current Services**			
	Lunch Payments			
43521	Child Lunch Payments	117,075	160,000	160,000
43522	Adult Lunch Payments	75,539	90,000	90,000
43523	Income from Breakfast	54,612	70,000	70,000
43525	A La Carte Sales	141,232	180,000	180,000
43990	Other Charges for Services - Online Fee	1,034	0	0
	Total Charges for Current Services	**389,492**	**500,000**	**500,000**
44100	**Recurring Items**			
44170	Miscellaneous Refunds	1,369	1,500	1,500
	Total Recurring Items	**1,369**	**1,500**	**1,500**
47000	**Federal Government**			
47111	USDA Lunch	1,333,116	1,360,000	1,360,000
47112	USDA Commodities	158,754	154,595	182,132
47113	USDA Breakfast	484,961	490,000	490,000
47114	USDA Snack	14,419	20,000	20,000
47115	Food Service Equipment Grant	0	0	0
	Total Federal Government	**1,991,250**	**2,024,595**	**2,052,132**
49800	Transfers In	11,263	0	0
	Total Other Sources (Non-Revenue)	**11,263**	**0**	**0**
	Total Revenues	**2,393,374**	**2,526,095**	**2,553,632**

Macon County, Tennessee
151 - Debt Service
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.		Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
		Estimated Expenditures			
80000		**Debt Service**			
82100		**Principal on Debt**			
82110		General Government			
	601	Principal on Bonds	638,500	0	0
	602	Principal on Notes	87,186	179,513	46,050
	612	Principal on Other Loans	230,000	271,750	0
		Total General Government	**955,686**	**451,263**	**46,050**
82120		**Highway and Streets**			
	602	Principal on Notes	733,932	802,971	538,861
	612	Principal on Other Loans	0	0	0
		Total Highways and Streets	**733,932**	**802,971**	**538,861**
82130		**Education**			
	602	Principal on Notes	458,427	216,618	0
		Total Education	**458,427**	**216,618**	**0**
82200		**Interest on Debt**			
82210		**General Government**			
	603	Interest on Bonds	12,515	0	0
	604	Interest on Notes	11,928	2,151	9,901
	613	Interest on Other Loans	0	6,175	0
		Total Interest on Debt	**24,443**	**8,326**	**9,901**
82220		**Highway and Streets**			
	604	Interest on Notes	31,981	17,298	164,391
	613	Interest on Other Loans	0	0	0
		Total Highways and Streets	**31,981**	**17,298**	**164,391**
82230		**Education**			
	604	Interest on Notes	19,753	1,487	0
		Total Education	**19,753**	**1,487**	**0**
82300		**Other Debt Service**			
82310		**General Government**			
	510	Trustee's Commission	15,125	15,351	15,000
		Total General Government	**15,125**	**15,351**	**15,000**
		Total Expenditures	**2,239,347**	**1,513,314**	**774,203**

Macon County, Tennessee
151 - Debt Service
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
99100	**Transfers Out**			
590	Transfers to Other Funds	200,000	1,114,300	0
	Total Transfers Out	**200,000**	**1,114,300**	**0**
Total Expend/Encumb & Other Uses		**2,439,347**	**2,627,614**	**774,203**
Excess of Estimated Revenues And Other /Sources Over (Under) Estimated Expenditures And Other Uses		**108,349**	**(380,310)**	**496,797**
Estimated Beg Fund Bal JULY 01		**2,180,223**	**2,288,572**	**1,908,262**
Adjustment				
Estimated End Fund Bal JUNE 30		**2,288,572**	**1,908,262**	**2,405,059**

Macon County, Tennessee
154 - Macon County Elementary School Project
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Revenues			
40000	**Local Taxes**			
40200	**County Local Option Taxes**			
40210	Local Option Sales Tax	0	86,777	975,000
	Total Local Taxes	**0**	**86,777**	**975,000**
49800	Transfer In	0	1,263,875	
	Total Transfer In	**0**	**1,263,875**	**0**
	Total Revenue & Other Sources	**0**	**1,350,652**	**975,000**
	Estimated Expenditures			
58400	**Other Charges**			
510	Trustee's Commission	0	13,634	9,750
	Total Other Charges	**0**	**13,634**	**9,750**
	Total Expenditures	**0**	**13,634**	**9,750**
Total Expend/Encumb & Other Uses		**0**	**13,634**	**9,750**
Excess of Estimated Revenues And Other /Sources Over (Under) Estimated Expenditures And Other Uses		**0**	**1,337,018**	**965,250**
Estimated Beg Fund Bal JULY 01		**0**	**0**	**1,337,018**
Adjustment				
Estimated End Fund Bal JUNE 30		**0**	**1,337,018**	**2,302,268**

Macon County, Tennessee
171 - Capital Outlay Projects
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
	Estimated Revenues			
46000	**State of Tennessee**			
46190	Other General Government Grants	0	0	688,000
	Total State of Tennessee	**0**	**0**	**688,000**
47000	**Federal Government**			
47180	Community Development	0	11,347	338,653
	Total Federal Government	**0**	**11,347**	**338,653**
49000	**Other Sources (Non Revenue)**			
49200	Notes Issued	271,750	0	0
49500	Other Loans Issued	0	1,020,409	0
49800	Tranfers In	395,150	665,000	0
	Total Other Sources (Non Revenue)	**666,900**	**1,685,409**	**0**
	Total Revenue & Other Sources	**666,900**	**1,696,756**	**1,026,653**
	Estimated Expenditures			
90000	**Capital Projects**			
91110	**General Administration Projects**			
308	Consultants	0	3,000	34,500
321	Engineering	0	9,750	19,500
724	Site Development	66,914	28,326	296,000
	Total General Administration Projects	**66,914**	**41,076**	**350,000**
91130	**Public Safety Projects**			
308	Consultants	0	0	40,000
321	Engineering Services	15,259	344,185	719,519
718	Motor Vehicles	191,440	0	366,000
790	Other Equipment	64,797	83,125	0
	Total Public Safety Projects	**271,496**	**427,310**	**1,125,519**
91140	**Public Health & Welfare**			
321	Engineering Services	14,350	0	0
724	Site Development	153,000	0	200,000
790	Other Equipment	0	0	0
	Total Public Health & Welfare Projects	**167,350**	**0**	**200,000**
91190	**Other General Government Projects**			
308	Consultants	0	10,569	20,000
321	Engineering Services	0	0	20,000
332	Legal Notices, Recording & Court Cost	0	0	0
707	Building Improvements	0	279,282	390,000
	Total Other General Government Projects	**0**	**289,851**	**430,000**

Macon County, Tennessee
171 - Capital Outlay Projects
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021

Account No.	Description	Actual Audited 2018-2019	Estimated Actual Budget 2019-2020	Proposed Budget 2020-2021
91200	**Highway and Street Capital Projects**			
499	Other Supplies and Materials	0	0	0
	Total Highway and Street Capital Projects	**0**	**0**	**0**
Estimated Other Financing Sources (Uses)				
99100				
590	Transfers Out	231,461	0	300,000
	Total Estimated Other Financing Sources (Us	**231,461**	**0**	**300,000**
Total Expend/Encumb & Other Uses		**505,760**	**758,237**	**2,405,519**
Excess of Estimated Revenues And Other /Sources Over (Under) Estimated Expenditures And Other Uses		161,140	938,519	(1,378,866)
Estimated Beg Fund Bal JULY 01		**294,316**	**455,456**	**1,393,975**
Adjustment				
Estimated End Fund Bal JUNE 30		**455,456**	**1,393,975**	**15,109**