

**PUBLIC HEARING WILL BE HELD ON RUTHERFORD
COUNTY'S PROPOSED BUDGET FOR 2023-2024**

TUESDAY, JUNE 13, 2023, 7:00 P.M.

Rutherford County Courthouse, Second Floor Courtroom
Murfreesboro, TN

The Rutherford County Budget, Finance & Investment Committee will conduct a public hearing on Rutherford County's proposed budget for 2023-24. All interested citizens are encouraged to attend and comment. All interested citizens will be given the opportunity to present written or oral comments.

The proposed budget may be examined on the Rutherford County Finance Department website by selecting the Proposed Budgets by Year link.
<http://www.rutherfordcountyttn.gov/finance>

RUTHERFORD COUNTY, TENNESSEE

PROPOSED BUDGET FOR THE FISCAL YEAR

July 1, 2023 through June 30, 2024

In Accordance With T.C.A. 5-8-507

	Actual 2021-2022	Estimated 2022-2023	Proposed 2023-2024
General Fund			
Est. Revenues & Oth. Sources:			
Local Taxes	\$ 86,388,305	\$ 89,829,622	\$ 125,490,138
State of Tennessee	5,693,986	12,171,717	7,737,610
Federal Government	26,905,720	12,942,481	1,146,522
Other Sources	<u>48,569,182</u>	<u>23,531,292</u>	<u>25,257,975</u>
Total Est. Rev. & Oth. Sources	\$ 167,557,193	\$ 138,475,112	\$ 159,632,245
Est. Expenditures & Oth. Uses:			
Salaries	\$ 52,953,500	\$ 68,804,215	\$ 75,499,349
Other Costs	<u>85,154,669</u>	<u>100,834,660</u>	<u>84,121,220</u>
Total Est. Expend. & Oth. Uses	\$ 138,108,169	\$ 169,638,875	\$ 159,620,569
Estimated Total Fund Balance - July 1	\$ 58,270,952	\$ 87,719,976	\$ 56,556,213
Estimated Total Fund Balance - June 30	\$ 87,719,976	\$ 56,556,213	\$ 56,567,889
Employee Positions - Full-Time	1,017	1,108	1,171
Employee Positions - Part-Time	162	161	161
Solid Waste/Sanitation Fund			
Est. Revenues & Oth. Sources:			
Local Taxes	\$ 6,169,108	\$ 5,700,000	\$ 6,030,000
State of Tennessee	357,152	349,000	350,000
Other Sources	<u>1,661,169</u>	<u>1,231,000</u>	<u>1,370,000</u>
Total Est. Rev. & Oth. Sources	\$ 8,187,429	\$ 7,280,000	\$ 7,750,000
Est. Expenditures & Oth. Uses:			
Salaries	\$ 1,597,733	\$ 2,568,423	\$ 2,764,549
Other Costs	<u>8,286,155</u>	<u>5,613,666</u>	<u>4,985,451</u>
Total Est. Expend. & Oth. Uses	\$ 9,883,888	\$ 8,182,089	\$ 7,750,000
Estimated Total Fund Balance - July 1	\$ 12,051,909	\$ 10,355,450	\$ 9,453,361
Estimated Total Fund Balance - June 30	\$ 10,355,450	\$ 9,453,361	\$ 9,453,361
Employee Positions - Full-Time	23	37	40
Employee Positions - Part-Time	49	63	63
Ambulance Service			
Est. Revenues & Oth. Sources:			
Local Taxes	\$ 6,509,906	\$ 6,425,475	\$ 10,483,079
State of Tennessee	24,675	20,000	20,000
Federal Government	77,227	190,530	154,039
Other Sources	<u>11,207,585</u>	<u>11,915,650</u>	<u>11,627,500</u>
Total Est. Rev. & Oth. Sources	\$ 17,819,393	\$ 18,551,655	\$ 22,284,618
Est. Expenditures & Oth. Uses:			
Salaries	\$ 8,776,293	\$ 11,332,095	\$ 12,942,904
Other Costs	<u>6,065,729</u>	<u>8,589,497</u>	<u>9,335,759</u>
Total Est. Expend. & Oth. Uses	\$ 14,842,022	\$ 19,921,592	\$ 22,278,663
Estimated Total Fund Balance - July 1	\$ 9,375,847	\$ 12,353,218	\$ 10,983,281
Estimated Total Fund Balance - June 30	\$ 12,353,218	\$ 10,983,281	\$ 10,989,236
Employee Positions - Full-Time	153	172	190
Employee Positions - Part-Time	24	24	24

	Actual 2021-2022	Estimated 2022-2023	Proposed 2023-2024
Industrial/Economic Dev. Fund			
Total Est. Rev. & Oth. Sources	\$ 226,898	\$ 148,879	\$ 143,401
Receipt of Principal on Notes	<u>6,052,664</u>	<u>-</u>	<u>-</u>
Total Est. Rev. & Oth. Sources	\$ 6,279,562	\$ 148,879	\$ 143,401
Total Est. Expend. & Oth. Uses	<u>\$ 245,192</u>	<u>\$ 575,879</u>	<u>\$ 696,299</u>
Estimated Total Fund Balance - July 1	\$ 2,365,379	\$ 8,399,749	\$ 7,972,749
Estimated Total Fund Balance - June 30	\$ 8,399,749	\$ 7,972,749	\$ 7,419,851
Special Purpose Fund			
Est. Revenues & Oth. Sources:			
Federal Government	\$ -	\$ -	\$ -
Other Sources	<u>174</u>	<u>175,769</u>	<u>2,000</u>
Total Est. Rev. & Oth. Sources	\$ 174	\$ 175,769	\$ 2,000
Est. Expenditures & Oth. Uses			
Other Costs	<u>25,000</u>	<u>195,569</u>	<u>20,000</u>
Total Est. Expend. & Oth. Uses	\$ 25,000	\$ 195,569	\$ 20,000
Estimated Total Fund Balance - July 1	\$ 62,954	\$ 38,128	\$ 18,328
Estimated Total Fund Balance - June 30	\$ 38,128	\$ 18,328	\$ 328
Drug Control Fund			
Est. Revenues & Oth. Sources:			
Other Sources	<u>\$ 882,515</u>	<u>\$ 397,600</u>	<u>\$ 402,000</u>
Total Est. Rev. & Oth. Sources	\$ 882,515	\$ 397,600	\$ 402,000
Est. Expenditures & Oth. Uses:			
Other Costs	<u>\$ 277,055</u>	<u>\$ 770,269</u>	<u>\$ 588,000</u>
Total Est. Expend. & Oth. Uses	\$ 277,055	\$ 770,269	\$ 588,000
Estimated Total Fund Balance - July 1	\$ 1,383,973	\$ 1,989,433	\$ 1,616,764
Estimated Total Fund Balance - June 30	\$ 1,989,433	\$ 1,616,764	\$ 1,430,764
Highway Department			
Est. Revenues & Oth. Sources:			
Local Taxes	\$ 8,022,246	\$ 7,570,905	\$ 7,879,935
State of Tennessee	7,279,776	5,859,400	10,190,200
Federal Government	-	-	-
Other Sources	<u>63,594</u>	<u>51,250</u>	<u>225,000</u>
Total Est. Rev. & Oth. Sources	\$ 15,365,616	\$ 13,481,555	\$ 18,295,135
Est. Expenditures & Oth. Uses:			
Salaries	\$ 3,580,000	\$ 4,065,299	\$ 4,220,937
Other Costs	<u>10,283,979</u>	<u>11,968,225</u>	<u>13,994,872</u>
Total Est. Expend. & Oth. Uses	\$ 13,863,979	\$ 16,033,524	\$ 18,215,809
Estimated Total Fund Balance - July 1	\$ 20,114,618	\$ 21,616,255	\$ 19,064,286
Estimated Total Fund Balance - June 30	\$ 21,616,255	\$ 19,064,286	\$ 19,143,612
Employee Positions - Full-Time	73	74	73

	Actual 2021-2022	Estimated 2022-2023	Proposed 2023-2024
General Purpose School Fund			
Est. Revenues & Oth. Sources:			
Local Taxes	\$ 200,314,854	\$ 187,724,224	\$ 186,858,446
State of Tennessee	255,292,491	273,849,954	326,234,000
Federal Government	2,407,130	1,375,000	1,350,000
Other Sources	2,374,010	2,224,000	3,978,500
Total Est. Rev. & Oth. Sources	\$ 460,388,485	\$ 465,173,178	\$ 518,420,946
Est. Expenditures & Oth. Uses:			
Salaries	\$ 268,867,190	\$ 293,228,117	\$ 322,270,460
Other Costs	165,774,852	201,703,739	196,150,486
Total Est. Expend. & Oth. Uses	\$ 434,642,042	\$ 494,931,856	\$ 518,420,946
Estimated Total Fund Balance - July 1	\$ 87,993,452	\$ 113,739,895	\$ 83,981,217
Estimated Total Fund Balance - June 30	\$ 113,739,895	\$ 83,981,217	\$ 83,981,217
Employee Positions	5,182	5,364	5,549
Central Cafeteria Fund			
Est. Revenues & Oth. Sources:			
State of Tennessee	\$ 200,060	\$ 180,000	\$ 190,000
Federal Government	31,125,911	18,232,251	21,690,000
Other Sources	1,699,423	7,728,000	7,835,000
Total Est Rev. & Oth. Sources	\$ 33,025,394	\$ 26,140,251	\$ 29,715,000
Est Expenditures & Oth. Uses:			
Salaries	\$ 8,459,110	\$ 9,817,447	\$ 10,030,137
Other Costs	13,968,027	19,825,378	24,175,953
Total Est. Expend. & Oth. Uses	\$ 22,427,137	\$ 29,642,825	\$ 34,206,090
Estimated Total Fund Balance - July 1	\$ 6,605,621	\$ 17,203,878	\$ 13,701,304
Estimated Total Fund Balance - June 30	\$ 17,203,878	\$ 13,701,304	\$ 9,210,214
Employee Positions - Full-Time	121	128	127
Employee Positions - Part-Time	263	293	307
General Debt Service Fund			
Est. Revenues & Oth. Sources:			
Local Taxes	\$ 56,468,829	\$ 47,613,928	\$ 66,380,641
Other Sources	910,346	954,790	1,339,015
Total Est. Rev. & Oth. Sources	\$ 57,379,175	\$ 48,568,718	\$ 67,719,656
Est. Expenditures & Oth. Uses:			
Other Costs	57,526,129	58,986,956	69,523,393
Total Est. Expend. & Oth. Uses	\$ 57,526,129	\$ 58,986,956	\$ 69,523,393
Estimated Total Fund Balance - July 1	\$ 52,222,607	\$ 52,075,653	\$ 41,657,415
Estimated Total Fund Balance - June 30	\$ 52,075,653	\$ 41,657,415	\$ 39,853,678
Education Capital Projects			
Est. Revenues & Oth. Sources			
Local Taxes	\$ 8,838,786	\$ 18,473,258	\$ 18,088,561
Other Sources	1,050,000	-	-
Total Est. Rev. & Oth. Sources	\$ 9,888,786	\$ 18,473,258	\$ 18,088,561
Est. Expenditures & Oth. Uses:			
Other Costs	\$ 7,341,921	\$ 25,190,632	\$ 18,088,561
Total Est. Expend. & Oth. Uses	\$ 7,341,921	\$ 25,190,632	\$ 18,088,561
Estimated Total Fund Balance - July 1	\$ 7,775,084	\$ 10,321,949	\$ 3,604,575
Estimated Total Fund Balance - June 30	\$ 10,321,949	\$ 3,604,575	\$ 3,604,575

RUTHERFORD COUNTY, TENNESSEE
COMPARISON OF PROPERTY TAX RATES

	Estimated Expenditures 2023-24	2022 Tax Rate	2023 Tax Rate	2023 Rate Based on 2022 Assessment*
County General	\$ 159,620,569	\$ 0.4762	\$ 0.7123	\$ 0.7412
Solid Waste/Sanitation	7,750,000	-	-	-
Ambulance Service	22,278,663	0.0428	0.0680	0.0707
Ruth. Co. Economic Dev.	696,299	-	-	-
Special Purpose Fund	20,000	-	-	-
Drug Control	588,000	-	-	-
Highway Department	18,215,809	0.0072	0.0072	0.0074
GP Schools	518,420,946	0.6927	0.5927	0.6167
Central Cafeteria	34,206,090	-	-	-
Debt Service	69,523,393	0.2873	0.3973	0.4134
Education Capital Projects	18,088,561	0.1100	0.1000	0.1041
Total	\$ 849,408,330	\$ 1.6162	\$ 1.8775	\$ 1.9535

This proposal represents work completed by the Budget, Finance and Investment Committee and Property Assessor as of June 1, 2023. Additional meetings are scheduled during June, 2023 where this committee will continue to review the proposed budget prior to presentation to the County Commission on June 26, 2023 at 9:00 A.M.

*This column shows the amount the tax rate would have to be if the county had not experienced growth in the assessment base yielding approximately \$10,882,972 in revenue.

Section 5-9-109, inclusive, Tennessee Code Annotated, authorizes the County Legislative Body to make appropriations to non-profit organizations. The Rutherford County Legislative Body recognizes the various non-profit organizations located in Rutherford County have great need of funds to accomplish their missions. Below is a list of the appropriations for non-profit organizations included in the 2023-2024 budget:

Journeys in Community Living	37,800
Rutherford County Library System	2,076,801
Mid-Cumberland Human Resource Agency	37,563
Mid-Cumberland Nutrition Program	37,800
Mid-Cumberland Homemaker Prg.	5,000
St. Clair Street Senior Center	165,000
Smyrna Senior Citizens	60,000
Domestic Violence Program	63,700
The Family Center	26,250
Portico, Inc.	5,000
Rutherford County Primary Care/Hope Clinic	55,125
Child Advocacy	42,000
Chamber of Commerce	720,000
Stones River Greenway	240,000
Heritage Center	16,750
Main Street, Inc.	27,600
Oaklands Association	12,000
Sam Davis Home	12,000
Regional Transportation Authority	49,220
Chamber of Commerce Econ. Dev. Council	96,500
Destination Rutherford	135,000
Rutherford Co Soil Conservation	20,000
Read to Succeed	7,000
Special Kids	6,000
Feed America First	2,500
Greenhouse Ministries	2,500
Community Helpers	3,500
United Way	2,500
Discovery Center	20,000
Center for the Arts	2,500
State Division of Forestry	2,000
City of LaVergne Senior Citizens	46,200
Tennessee Rehabilitation Center	55,750

Proposed by:
Rutherford County
Budget, Finance & Investment Committee
To Rutherford County Commission
Comm. Robert Peay, Chairman
Comm. Paul Johnson, Vice Chairman

Comm. Trey Gooch
Comm. Craig Harris
Comm. Wayne Irvin
Comm. Steve Percy
Comm. Chantho Sourinho
Joe Carr, County Mayor
Michael Smith, Finance Director

STATEMENT OF PROPOSED OPERATIONS
For the Fiscal Year Ending June 30, 2024

As of 6/1/2023

Fund	Adpted 2022 Tax Rate		Proposed 2023 Tax Rate		Budgeted Assigned / Unassigned FB July 1, 2023	Estimated Beginning Unassigned/ Assigned	Estimated Revenues	Approp.	% of Approp.	Revenues over (under) Appropriations	adjust-ments	Estimated Assigned / Unassigned FB June 30, 2024	<u>Actual</u> <u>Approp. To</u> <u>Fund Bal.</u>	<u>Required</u>	<u>Required</u> <u>Amount</u>	<u>Difference</u>
101 County General	\$ 0.4762	\$ 0.2361	\$ 0.7123	\$ 45,532,376	\$ 45,532,376	\$ 159,632,245	\$ 159,620,569	18.79%	\$ 11,676		\$ 45,544,052.41	28.53%	15%	\$ 23,943,085	\$ 21,600,967	
116 Solid Waste/Sanitation	-	-	-	\$ 9,124,762	\$ 9,124,762	\$ 7,750,000	\$ 7,750,000	0.91%	\$ -	-	9,124,762	117.74%				
118 Ambulance	0.0428	0.0252	0.0680	\$ 10,644,335	\$ 10,644,335	\$ 22,284,618	\$ 22,278,663	2.62%	\$ 5,955	-	10,650,290	47.80%				
119 Industrial/Economic Dev.	-	-	-	\$ 467,169	\$ 467,169	\$ 143,401	\$ 696,299	0.08%	\$ (552,898)	561,982	476,253	68.40%				
121 Special Purpose	-	-	-	\$ 18,328	\$ 18,328	\$ 2,000	\$ 20,000	0.00%	\$ (18,000)	-	328	1.64%				
122 Drug Control	-	-	-	\$ 1,614,153	\$ 1,614,153	\$ 402,000	\$ 588,000	0.07%	\$ (186,000)	-	1,428,153	242.88%				
131 Highway	0.0072	-	0.0072	\$ 16,492,566	\$ 19,064,285	\$ 18,295,135	\$ 18,215,809	2.14%	\$ 79,326	-	19,143,611	105.09%				
141 General Purpose School	0.6927	(0.1000)	0.5927	\$ 73,834,633	\$ 73,834,633	\$ 518,420,946	\$ 518,420,946	61.03%	\$ -	-	73,834,633	14.24%	3%	15,552,628.38	-	
143 Centralized Cafeteria	-	-	-	\$ 13,185,381	\$ 13,185,381	\$ 29,715,000	\$ 34,206,090	4.03%	\$ (4,491,090)	-	8,694,291	25.42%				
177 Education Capital Projects	0.1100	(0.0100)	0.1000	\$ 3,064,575	\$ 3,064,575	\$ 18,088,561	\$ 18,088,561	2.13%	\$ -	-	3,064,575	16.94%				
151 General Debt Service	0.2873	0.1100	0.3973	\$ 39,836,629	\$ 39,836,629	\$ 67,719,656	\$ 69,523,393	8.18%	\$ (1,803,737)	-	38,032,892	54.71%	65-75%			
Totals	\$ 1.6162	\$ 0.2613	\$ 1.8775	\$ 213,814,907.51	\$ 216,386,625.94	\$ 842,453,562.44	\$ 849,408,330.00	100.00%	\$ (6,954,767.56)	\$ 561,982.15	\$ 209,993,840.53					

16.17%
Increase/(Decrease) As of 5-31-23