

**JEFFERSON COUNTY COMMISSION  
BUDGET COMMITTEE MEETING**

**MONDAY, APRIL 25, 2022, 5:30 P.M.  
JEFFERSON COUNTY COURTHOUSE, MAIN COURTROOM**

**Voting Members**

Commissioner District 7	John Neal Scarlett, Chairman	Commissioner District 5	Tim Seals
Commissioner District 1	Katy Huffaker	Commissioner District 6	Robert Blevins
Commissioner District 2	Rick Moore	Commissioner District 8	Terry Dockery
Commissioner District 3	Jim Snodgrass	Commissioner District 9	Jimmy Carmichael
Commissioner District 4	Gregory Byrd	Commissioner District 10	Heidi Thomas

**Ex Officio/Non – Voting Members** Mayor Mark Potts and Finance Director Jessica Elder

**AGENDA**

I. CALL TO ORDER

II. ROLL CALL

III. APPEARANCE OF CITIZENS

Citizens who wish to address the Budget Committee for items of concern that may or may not be on the agenda need to complete a "Citizens Input Form: located on the table just inside the courtroom door and give to Budget Chairman before the meeting is "Call to Order."

IV. APPROVAL OF MINUTES

- April 11, 2022

V. CHAIRMAN'S COMMENTS

VI. FINANCE DIRECTOR'S COMMENTS

VII. UNFINISHED BUSINESS

VIII. NEW BUSINESS

A. First Pass 2022-2023 County Budget

IX. OTHER BUSINESS

X. NEXT BUDGET COMMITTEE MEETING

- Monday, May 16, 2022, at 5:30 p.m. – 2<sup>nd</sup> review of all 22-23 budgets

## Jefferson County Budget Committee Minutes

April 11, 2022

The Budget Committee of Jefferson County held a meeting on April 11, 2022, at the courthouse in Dandridge, Tennessee

Ex office/ non-Voting member(s) present: Finance Director Jessica Elder

Item 1: The roll call is indicated: John Neal Scarlett, Katy Huffaker, Rick Moore, Edna Langley, Tim Seals, Ronnie Coleman, and Heidi Thomas were present.

With a quorum, Chairman John Neal Scarlett called the meeting to order at 5:01 p.m.

Item 2: Tim Seals made a motion with a second by Katy Huffaker to approve the minutes for the March 14, 2022, meeting. Motion was approved by a unanimous vote of 7 in favor.

Item 3: Jessica Elder commented that the Debt Service Policy 4.3 needs review each year and approval before going to County Commission. No action taken.

Item 4: Tim Seals made a motion with a second by Katy Huffaker to approve County budget amendment Fund 101 #12 items 1-13. Motion passed on a unanimous vote in favor.

Item 5: Tim Seals made a motion with a second by Katy Huffaker to approve Landfill budget amendment Fund 207 #5 item 1. Motion passed on a unanimous vote in favor.

Item 6: Tim Seals made a motion with a second by Katy Huffaker to take all of the School budget amendments together and approve School budget amendments Fund 141 #12 items 1-9, Fund 141 #13 items 1-4 and Fund 143 #4 item 1. Motion passed on a unanimous vote in favor.

Item 7: Ronnie Coleman made a motion with a lack of second to approve all the Fire Department requested funding for 2022-2023 totaling \$664,564, which includes additional \$8,000 requested by Parrott's Chapel Fire Department. Motion dies for lack of 2<sup>nd</sup>.

Item 8: Tim Seals made a motion with a second by Katy Huffaker to approve all Fire Department requested funding for 2022-2023 at same level as 2021-2022 (\$656,564). Motion passed on a unanimous vote in favor.

Item 9: Katy Huffaker made a motion with a second by Tim Seals to approve Jefferson County Rescue Squad requested funding for 2022-2023 same as level as 2021-2022 (\$71,000). Motion passed on a unanimous vote in favor.

Item 10: Heidi Thomas made a motion with a second by Katy Huffaker to approve Boys & Girls Club requested funding for 2022-2023 with the increase of \$32,000 for a total of \$100,000. Motion passed on vote of 4 yes and 3 no. Katy Huffaker, Edna Langley, Tim Seals and Heidi Thomas voted yes. John Neal Scarlett, Rick Moore, and Ronnie Coleman voted no.

Item 11: Tim Seals made a motion with a second by Katy Huffaker to approve SafeSpace requested funding for 2022-2023 same as level as 2021-2022 (\$4,000). Motion passed on a unanimous vote in favor.

Item 12: Katy Huffaker made a motion with a second by Ronnie Coleman to approve SCHAS requested funding for 2022-2023 same as level as 2021-2022 (\$2,000). Motion passed on a unanimous vote in favor.

At 5:40PM, Jim Snodgrass enters meeting.

Item 13: Assume same level as funding for C.A.R.E. as 2021-2022 (\$110,000) until their board meets for direction.

Item 14: Rick Moore made a motion with a second by Edna Langley to wait until April 25<sup>th</sup> and accurate figures are presented by Chamber of Commerce. Motion withdrawn.

Item 15: Tim Seals made a motion with a second by Jim Snodgrass to approve reviewal of Debt Policy #4.3. Motion passed on a unanimous vote in favor.

Item 16: Tim Seals made a motion with a second by Katy Huffaker to approve Jefferson County Chamber of Commerce requested funding for 2022-2023 as \$65,000. Motion passes with 7 yes and 1 no. Ronnie Coleman voted no.

Item 17: Having reached the end of the agenda and no other business voiced, Tim Seals made a motion with a second by Katy Huffaker to adjourn. Motion passed on a unanimous vote in favor. Chairman Scarlett declared the meeting adjourned at approximately 6:09 p.m. The total time for this meeting was approximately 1 hour 8 minutes.

The next meeting is scheduled for April 25, 2022, at 5:30 p.m.

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Chairman – John Neal Scarlett

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Secretary – Jimmy Carmichael



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Unassigned Fund Balance Use ( ) = favorable	245,218	332,418	0	(245,218)
Current Property Tax	11,253,151	11,612,325	11,612,325	359,174
Trustee's Collections - Prior Year	236,908	244,470	244,470	7,562
Cir Clk/Clk & Master Collections-Pr Yr	355,363	366,705	366,705	11,342
Interest And Penalty	35,000	35,000	35,000	-
Pick-Up Taxes	15,000	15,000	15,000	-
Payments In Lieu Of Taxes-Local Utilitie	5,000	5,000	5,000	-
Local Option Sales Tax	1,301,718	2,040,581	2,040,581	738,862
Hotel/Motel Tax	375,000	400,000	400,000	25,000
Litigation Tax - General	82,800	82,800	82,800	-
Litigation Tax-Jail, Wrkhse, Courthouse	138,000	138,000	138,000	-
Business Tax	415,000	500,000	500,000	85,000
Bank Excise Tax	20,000	20,000	20,000	-
Wholesale Beer Tax	160,000	175,000	175,000	15,000
Marriage Licenses	1,500	2,500	2,500	1,000
Cable TV Franchise	80,000	90,000	90,000	10,000
Beer Permits	1,500	2,500	2,500	1,000
Building Permits	260,000	300,000	300,000	40,000
Other Permits	100,000	105,000	105,000	5,000
Fines - Circuit Court	1,500	1,500	1,500	-
Fines - Circuit Court - Circuit Ct-Past Due Fines	45,000	45,000	45,000	-
Officers Costs - Sheriff Fees	10,000	10,000	10,000	-
Drug Court Fees - Circuit Court	5,000	5,000	5,000	-
Jail Fees - Circuit Court	3,000	3,000	3,000	-
DUI Treatment Fines	150	150	150	-
Data Entry Fee - Circuit Court	4,000	4,000	4,000	-
County Fines	25,000	25,000	25,000	-
County Fines - Sessions-Past Due Fines	100,000	100,000	100,000	-
Officers Costs	70,000	70,000	70,000	-
Games And Fish Fines	1,700	1,700	1,700	-
General Sessions Court - Drug Court Fines	15,000	15,000	15,000	-
Jail Fees	50,000	50,000	50,000	-
DUI Treatment Fines	10,000	10,000	10,000	-
Data Entry Fee - General Sessions Court	20,000	20,000	20,000	-
Courtroom Security Fee	2,000	2,000	2,000	-
Fines - Juvenile Court	6,000	6,000	6,000	-
Officers Costs	6,500	6,500	6,500	-
Data Entry Fee - Juvenile Court	800	800	800	-
Officers Costs - Chancery Court	1,000	1,000	1,000	-
Data Entry Fee - Chancery Court	5,000	5,000	5,000	-
Victims Assistance Assessments	38,000	38,000	38,000	-
Other Fines, Forfeitures, And Penalties	5,000	5,000	5,000	-
Patient Charges	3,400,000	3,650,000	3,650,000	250,000
Other General Service Charges	2,500	2,500	2,500	-
Copy Fees	1,000	1,000	1,000	-



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Telephone Commissions	80,000	80,000	80,000	-
Data Processing Fee -Register	15,000	15,000	15,000	-
Data Processing Fee - Sheriff	7,000	7,000	7,000	-
Sexual Offender Registration Fee-Sheriff	4,000	4,000	4,000	-
Data Processing Fee - County Clerk	1,000	1,000	1,000	-
Subscription & Electronic Filing Fee-Circuit & GS	10,764	10,764	10,764	-
Lease/Rentals	7,200	7,200	7,200	-
Commissary Sales	30,000	30,000	30,000	-
E-Rate Funding - Dandridge Library	960	960	960	-
Miscellaneous Refunds	176,000	176,000	176,000	-
Sale Of Equipment	1,000	1,000	1,000	-
Other Local Revenues	445,480	459,000	459,000	13,520
Other Local Revenues - Fresh Start Program - Sheriff's Dept	20,000	-	-	(20,000)
County Clerk	800,000	800,000	800,000	-
Trustee	708,000	1,098,000	1,098,000	390,000
Circuit Court Clerk	190,000	190,000	190,000	-
General Sessions Court Clerk	390,000	390,000	390,000	-
Clerk And Master	125,000	125,000	125,000	-
Juvenile Court Clerk	30,000	30,000	30,000	-
Register of Deeds	240,000	280,000	280,000	40,000
Sheriff	20,000	20,000	20,000	-
Juvenile Services Program	5,000	5,000	5,000	-
Aging Programs	11,562	11,562	11,562	-
Law Enforcement Training Programs	40,800	40,800	40,800	-
Health Dept Programs	258,480	256,157	256,157	(2,323)
Litter Program	53,000	53,000	53,000	-
Vehicle Certificate Of Title Fees	10,000	10,000	10,000	-
State Revenue Sharing - Telecommunications	40,000	40,000	40,000	-
Contracted Prisoner Board	1,000,000	720,000	720,000	(280,000)
Registrar's Salary Supplement	15,000	15,000	15,000	-
Other State Grants - Jefferson County Baby Safe Grant	25,909	-	-	(25,909)
Other State Grants - Baby Safe Grant Mental Health	74,091	100,000	100,000	25,909
Other State Grants - TN Dept of Mental Health & Substance Abuse G	53,539	-	-	(53,539)
Other State Revenues	17,700	17,700	17,700	-
Civil Defense Reimbursement	39,150	39,150	39,150	-
Homeland Security Grants	34,000	34,000	34,000	-
Medicaid	150,000	150,000	150,000	-
Other Federal Through State - Office on Aging	36,286	36,286	36,286	-
Other Federal Through State - Victim Coordinator Grant	50,140	61,249	61,249	11,109
Other Federal Through State - TN Dept of Mental Health & Substanc	-	13,385	13,385	13,385
Tax Credit Bond Rebate (QSCB)	483,854	483,854	483,854	(0)
Other Direct Federal Revenue	30,000	-	-	(30,000)
Other Direct Federal Revenue - THSO DUI Grant (Overtime)	-	15,000	15,000	15,000

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Other Direct Federal Revenue - HIDTA Grant (Overtime)	-	9,000	9,000	9,000
Other Direct Federal Revenue - TOCWest Grant (Overtime)	-	8,000	8,000	8,000
Other Direct Federal Revenue - TFO Grant (Overtime)	-	4,000	4,000	4,000
Other Direct Federal Revenue - C.O.P.S. Grant	146,750	80,476	80,476	(66,274)
Contributions	191,042	191,042	191,042	-
Donations	50,000	-	-	(50,000)
Restricted for General Gov't (County Clerk - Automation)	20,000	5,000	5,000	(15,000)
Assigned for General Gov't (County Clerk)	-	418	418	418
Tax Litigation #40266	-	264,009	264,009	264,009
Restricted for Public Safety (Sheriff - Automation)	30,000	-	-	(30,000)
Committed for General Gov't - Economic Dev (Rev 40220)	(99,434)	46,155	46,155	145,589
<b>Total Revenue</b>	<b>24,977,582</b>	<b>26,980,616</b>	<b>26,648,198</b>	<b>1,670,616</b>
County Commission - Medical Personnel	25,000	25,000	25,000	-
County Commission - Board And Committee Members Fees	80,400	80,400	80,400	-
County Commission - Social Security	4,985	4,985	4,985	-
County Commission - Employer Medicare Liability	1,206	1,206	1,206	-
County Commission - Advertising	9,000	9,000	9,000	-
County Commission - Audit	21,537	22,614	22,614	1,077
County Commission - Dues And Memberships	15,000	13,193	13,193	(1,807)
County Commission - Legal Services	35,000	35,000	35,000	-
County Commission - Other Contracted Services	35,200	35,930	35,930	730
County Commission - Office Supplies	750	750	750	-
County Commission - Other Charges	2,200	2,200	2,200	-
County Commission - Office Equipment	750	750	750	-
<b>51100 Total</b>	<b>231,028</b>	<b>231,028</b>	<b>231,028</b>	<b>(0)</b>
Board Of Equalization - Board And Committee Members Fees	2,000	2,000	2,000	-
<b>51210 Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
County Mayor/Executive - County Official/Administrative Officer	104,803	112,246	112,246	7,443
County Mayor/Executive - Part-Time Personnel	4,120	4,326	4,326	206
County Mayor/Executive - Longevity Pay	1,500	1,500	1,500	-
County Mayor/Executive - Other Salaries & Wages	73,703	77,388	77,388	3,685
County Mayor/Executive - Social Security	11,323	12,026	12,026	703
County Mayor/Executive - State Retirement	16,066	18,596	18,596	2,530
County Mayor/Executive - Life Insurance	183	183	183	-
County Mayor/Executive - Medical Insurance	25,443	26,696	26,696	1,253
County Mayor/Executive - Dental Insurance	684	684	684	-
County Mayor/Executive - Unemployment Compensation	731	776	776	45
County Mayor/Executive - Employer Medicare Liability	2,740	2,910	2,910	170
County Mayor/Executive - Advertising	1,000	1,000	1,000	-
County Mayor/Executive - Pauper Burials	3,600	3,600	3,600	-
County Mayor/Executive - Travel	10,000	10,000	10,000	-
County Mayor/Executive - Office Supplies	1,500	1,000	1,000	(500)
County Mayor/Executive - Other Charges	3,000	3,500	3,500	500
County Mayor/Executive - Office Equipment	1,500	500	500	(1,000)
<b>51300 Total</b>	<b>261,896</b>	<b>276,931</b>	<b>276,931</b>	<b>15,035</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Election Commission - Supervisor/Director	81,664	87,465	87,465	5,801
Election Commission - Clerical Personnel	90,487	97,069	97,069	6,582
Election Commission - Part-Time Personnel	8,000	8,676	8,676	676
Election Commission - Longevity Pay	2,300	2,400	2,400	100
Election Commission - Election Commission	6,500	10,625	10,625	4,125
Election Commission - Election Workers	30,000	60,000	60,000	30,000
Election Commission - Social Security	13,433	16,358	16,358	2,925
Election Commission - State Retirement	15,494	18,192	18,192	2,698
Election Commission - Life Insurance	293	268	268	(25)
Election Commission - Medical Insurance	51,304	45,200	45,200	(6,104)
Election Commission - Dental Insurance	912	912	912	-
Election Commission - Unemployment Compensation	867	1,056	1,056	189
Election Commission - Employer Medicare Liability	3,250	3,958	3,958	708
Election Commission - Advertising	5,000	10,000	10,000	5,000
Election Commission - Communication	2,500	3,600	3,600	1,100
Election Commission - Data Processing Services	4,800	9,500	9,500	4,700
Election Commission - Dues And Memberships	4,500	5,500	5,500	1,000
Election Commission - Maintenance Agreements	22,000	22,000	22,000	-
Election Commission - Postal Charges	5,000	10,000	10,000	5,000
Election Commission - Printing, Stationery And Forms	2,000	4,000	4,000	2,000
Election Commission - Travel	10,000	10,000	10,000	-
Election Commission - Other Contracted Services	2,000	2,000	2,000	-
Election Commission - Data Processing Supplies	1,000	2,000	2,000	1,000
Election Commission - Instructional Supplies	500	500	500	-
Election Commission - Office Supplies	3,000	3,500	3,500	500
Election Commission - Other Charges	1,000	2,000	2,000	1,000
Election Commission - Data Processing Equipment	10,000	5,000	5,000	(5,000)
<b>51500 Total</b>	<b>377,804</b>	<b>441,779</b>	<b>441,779</b>	<b>63,975</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Register Of Deeds - County Official/Administrative Officer	90,738	97,183	97,183	6,445
Register Of Deeds - Clerical Personnel	123,488	144,500	144,500	21,012
Register Of Deeds - Part-Time Personnel	13,501	-	-	(13,501)
Register Of Deeds - Longevity Pay	2,500	300	300	(2,200)
Register Of Deeds - Social Security	14,120	14,985	14,985	865
Register Of Deeds - State Retirement	19,281	23,264	23,264	3,983
Register Of Deeds - Life Insurance	268	341	341	73
Register Of Deeds - Medical Insurance	40,419	58,120	58,120	17,701
Register Of Deeds - Dental Insurance	912	1,140	1,140	228
Register Of Deeds - Unemployment Compensation	911	967	967	56
Register Of Deeds - Employer Medicare Liability	3,416	3,626	3,626	210
Register Of Deeds - Data Processing Services	17,500	17,500	17,500	-
Register Of Deeds - Dues And Memberships	1,000	1,000	1,000	-
Register Of Deeds - Maintenance Agreements	1,900	1,900	1,900	-
Register Of Deeds - Travel	3,200	3,200	3,200	-
Register Of Deeds - Data Processing Supplies	1,100	1,100	1,100	-
Register Of Deeds - Office Supplies	1,000	1,000	1,000	-
Register Of Deeds - Other Charges	195	195	195	-
Register Of Deeds - Other Equipment	200	200	200	-
<b>51600 Total</b>	<b>335,649</b>	<b>370,521</b>	<b>370,521</b>	<b>34,872</b>
Zoning Compliance - Supervisor/Director	52,782	55,421	55,421	2,639
Zoning Compliance - Clerical Personnel	31,174	32,733	32,733	1,559
Zoning Compliance - Longevity Pay	3,000	3,000	3,000	-
Zoning Compliance - Social Security	5,206	5,466	5,466	260
Zoning Compliance - State Retirement	7,556	8,816	8,816	1,260
Zoning Compliance - Life Insurance	147	147	147	-
Zoning Compliance - Medical Insurance	16,962	17,797	17,797	835
Zoning Compliance - Dental Insurance	456	456	456	-
Zoning Compliance - Unemployment Compensation	336	353	353	17
Zoning Compliance - Employer Medicare Liability	1,260	1,323	1,323	63
Zoning Compliance - Communication	1,090	1,090	1,090	-
Zoning Compliance - Other Contracted Services	12,000	13,475	13,475	1,475
Zoning Compliance - Gasoline	1,000	1,200	1,200	200
Zoning Compliance - Office Supplies	600	600	600	-
<b>51750 Total</b>	<b>133,569</b>	<b>141,877</b>	<b>141,877</b>	<b>8,308</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
County Buildings - Supervisor/Director	46,498	48,823	48,823	2,325
County Buildings - Custodial Personnel	70,897	80,649	80,649	9,752
County Buildings - Maintenance Personnel	98,863	103,806	103,806	4,943
County Buildings - Longevity Pay	7,100	7,400	7,400	300
County Buildings - Overtime Pay	1,300	1,300	1,300	-
County Buildings - Social Security	13,489	14,544	14,544	1,055
County Buildings - State Retirement	19,581	22,924	22,924	3,343
County Buildings - Life Insurance	462	425	425	(37)
County Buildings - Medical Insurance	62,687	65,967	65,967	3,280
County Buildings - Dental Insurance	1,368	1,368	1,368	-
County Buildings - Unemployment Compensation	871	939	939	68
County Buildings - Employer Medicare Liability	3,264	3,519	3,519	255
County Buildings - Communication	20,900	20,900	20,900	-
County Buildings - Janitorial Services	12,000	12,000	12,000	-
County Buildings - Maintenance Agreements	116,000	116,000	116,000	-
County Buildings - Maintenance And Repair Services-Buildings	195,000	195,000	195,000	-
County Buildings - Pest Control	8,200	8,200	8,200	-
County Buildings - Postal Charges	48,000	48,000	48,000	-
County Buildings - Other Contracted Services	11,050	15,400	15,400	4,350
County Buildings - Custodial Supplies	13,000	16,000	16,000	3,000
County Buildings - Diesel Fuel	300	300	300	-
County Buildings - Electricity	114,444	116,733	116,733	2,289
County Buildings - Gasoline	7,000	14,000	14,000	7,000
County Buildings - Natural Gas	36,210	36,935	36,935	725
County Buildings - Office Supplies	3,200	4,000	4,000	800
County Buildings - Uniforms	5,000	5,000	5,000	-
County Buildings - Water And Sewer	25,704	27,000	27,000	1,296
County Buildings - Building And Contents Insurance	50,987	79,964	79,964	28,977
County Buildings - Vehicle And Equipment Insurance	2,325	3,501	3,501	1,176
County Buildings - Other Charges	10,000	10,000	10,000	-
County Buildings - Office Equipment	600	600	600	-
County Buildings - Other Equipment	3,500	3,500	3,500	-
<b>51800 Total</b>	<b>1,009,800</b>	<b>1,084,697</b>	<b>1,084,697</b>	<b>74,897</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Maintenance Garage - Supervisor/Director	50,000	60,000	62,500	12,500
Maintenance Garage - Mechanic(s)	56,709	58,800	58,800	2,091
Maintenance Garage - Longevity Pay	1,800	1,500	1,500	(300)
Maintenance Garage - Overtime Pay	5,000	5,000	5,000	-
Maintenance Garage - In-Service Training	5,000	5,000	5,000	-
Maintenance Garage - Social Security	7,236	7,986	8,141	905
Maintenance Garage - State Retirement	10,504	12,292	12,542	2,038
Maintenance Garage - Life Insurance	220	220	220	-
Maintenance Garage - Medical Insurance	31,938	26,696	26,696	(5,242)
Maintenance Garage - Dental Insurance	456	456	456	-
Maintenance Garage - Unemployment Compensation	467	516	526	59
Maintenance Garage - Employer Medicare Liability	1,751	1,932	1,970	219
Maintenance Garage - Communication	3,000	3,000	3,000	-
Maintenance Garage - Maintenance And Repair Services-Equipment	4,000	2,500	2,500	(1,500)
Maintenance Garage - Other Contracted Services	4,000	4,000	4,000	-
Maintenance Garage - Gasoline	6,000	6,000	6,000	-
Maintenance Garage - Lubricants	-	35,000	35,000	35,000
Maintenance Garage - Office Supplies	2,000	2,000	2,000	-
Maintenance Garage - Tires And Tubes	57,000	60,000	60,000	3,000
Maintenance Garage - Uniforms	4,500	4,500	4,500	-
Maintenance Garage - Vehicle Parts	134,831	145,000	145,000	10,169
Maintenance Garage - Other Charges	1,000	1,000	1,000	-
Maintenance Garage - Data Processing Equipment	2,000	2,000	2,000	-
Maintenance Garage - Office Equipment	1,000	1,000	1,000	-
Maintenance Garage - Other Equipment	5,997	6,000	6,000	3
<b>51810 Total</b>	<b>396,409</b>	<b>452,398</b>	<b>455,351</b>	<b>58,942</b>
Preservation Of Records - Maintenance And Repair Services-Office Eq	3,000	3,000	3,000	-
Preservation Of Records - Office Supplies	4,500	4,500	4,500	-
Preservation Of Records - Data Processing Equipment	3,000	3,000	3,000	-
<b>51910 Total</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>-</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Accounting And Budgeting - Assistant(s)	46,350	48,668	48,668	2,318
Accounting And Budgeting - Supervisor/Director	90,885	95,429	95,429	4,544
Accounting And Budgeting - Deputy(Ies)	55,757	47,000	47,000	(8,757)
Accounting And Budgeting - Part-Time Personnel	18,000	18,900	18,900	900
Accounting And Budgeting - Longevity Pay	7,900	8,800	8,800	900
Accounting And Budgeting - Other Salaries & Wages	301,646	328,273	328,273	26,627
Accounting And Budgeting - Social Security	31,784	33,373	33,373	1,589
Accounting And Budgeting - State Retirement	44,518	48,728	48,728	4,210
Accounting And Budgeting - Life Insurance	806	806	806	-
Accounting And Budgeting - Medical Insurance	126,074	130,241	130,241	4,167
Accounting And Budgeting - Dental Insurance	2,280	2,280	2,280	-
Accounting And Budgeting - Unemployment Compensation	2,051	2,154	2,154	103
Accounting And Budgeting - Employer Medicare Liability	7,690	8,075	8,075	385
Accounting And Budgeting - Communication	3,200	4,350	4,350	1,150
Accounting And Budgeting - Maintenance Agreements	27,949	27,949	27,949	-
Accounting And Budgeting - Travel	1,000	1,000	1,000	-
Accounting And Budgeting - Other Contracted Services	6,405	6,405	6,405	-
Accounting And Budgeting - Data Processing Supplies	3,000	3,000	3,000	-
Accounting And Budgeting - Office Supplies	3,500	3,500	3,500	-
Accounting And Budgeting - Other Charges	1,000	1,000	1,000	-
Accounting And Budgeting - Data Processing Equipment	1,500	1,500	1,500	-
Accounting And Budgeting - Office Equipment	750	750	750	-
<b>52100 Total</b>	<b>784,045</b>	<b>822,181</b>	<b>822,181</b>	<b>38,136</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Property Assessor's Office - County Official/Administrative Officer	91,488	97,933	97,933	6,445
Property Assessor's Office - Assessment Personnel	274,057	287,760	287,760	13,703
Property Assessor's Office - Part-Time Personnel	-	-	-	-
Property Assessor's Office - Longevity Pay	5,700	5,000	5,000	(700)
Property Assessor's Office - Social Security	22,664	23,913	23,913	1,249
Property Assessor's Office - State Retirement	32,899	37,810	37,810	4,911
Property Assessor's Office - Life Insurance	561	561	561	-
Property Assessor's Office - Medical Insurance	75,775	70,625	70,625	(5,150)
Property Assessor's Office - Dental Insurance	1,596	1,596	1,596	-
Property Assessor's Office - Unemployment Compensation	1,463	1,543	1,543	80
Property Assessor's Office - Employer Medicare Liability	5,484	5,786	5,786	302
Property Assessor's Office - Audit Services	20,000	20,000	20,000	-
Property Assessor's Office - Communication	800	800	800	-
Property Assessor's Office - Data Processing Services	24,000	24,000	24,000	-
Property Assessor's Office - Maintenance Agreements	4,800	4,800	4,800	-
Property Assessor's Office - Postal Charges	200	200	200	-
Property Assessor's Office - Travel	1,000	1,000	1,000	-
Property Assessor's Office - Other Contracted Services	800	800	800	-
Property Assessor's Office - Gasoline	2,500	3,500	3,500	1,000
Property Assessor's Office - Office Supplies	1,000	1,000	1,000	-
Property Assessor's Office - Other Supplies And Materials	1,380	1,380	1,380	-
Property Assessor's Office - Other Charges	500	500	500	-
Property Assessor's Office - Data Processing Equipment	1,000	1,000	1,000	-
Property Assessor's Office - Furniture And Fixtures	1,500	1,500	1,500	-
Property Assessor's Office - Office Equipment	1,000	1,000	1,000	-
<b>52300 Total</b>	<b>572,167</b>	<b>594,007</b>	<b>594,007</b>	<b>21,840</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
County Trustee's Office - County Official/Administrative Officer	-	97,183	97,183	97,183
County Trustee's Office - Assistant(s)	-	142,058	142,058	142,058
County Trustee's Office - Part-time Personnel	-	1,500	1,500	1,500
County Trustee's Office - Longevity Pay	-	2,900	2,900	2,900
County Trustee's Office - Social Security	-	14,926	14,926	14,926
County Trustee's Office - State Retirement	-	23,463	23,463	23,463
County Trustee's Office - Life Insurance	268	268	268	-
County Trustee's Office - Medical Insurance	42,524	44,617	44,617	2,093
County Trustee's Office - Dental Insurance	684	684	684	-
County Trustee's Office - Unemployment Compensation	450	963	963	513
County Trustee's Office - Employer Medicare Liability	-	3,612	3,612	3,612
County Trustee's Office - Communication	1,870	500	500	(1,370)
County Trustee's Office - Data Processing Services	11,000	12,000	12,000	1,000
County Trustee's Office - Dues And Memberships	200	200	200	-
County Trustee's Office - Legal Notices, Recording And Court Costs	550	600	600	50
County Trustee's Office - Maintenance Agreements	19,830	20,250	20,250	420
County Trustee's Office - Travel	850	699	699	(151)
County Trustee's Office - Office Supplies	2,500	3,000	3,000	500
County Trustee's Office - Other Charges	150	150	150	-
County Trustee's Office - Data Processing Equipment	1,499	1,200	1,200	(299)
<b>52400 Total</b>	<b>82,375</b>	<b>370,773</b>	<b>370,773</b>	<b>288,398</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
County Clerk's Office - County Official	90,738	97,183	97,183	6,445
County Clerk's Office - Assistant (s)	100,332	105,349	105,349	5,017
County Clerk's Office - Supervisor/Director	117,094	122,948	122,948	5,854
County Clerk's Office - Deputy(ies)	194,260	237,373	237,373	43,113
County Clerk's Office - Guards - Part-time	4,000	4,200	4,200	200
County Clerk's Office - Part-time Personnel	32,000	11,600	11,600	(20,400)
County Clerk's Office - Longevity	5,100	6,700	6,700	1,600
County Clerk's Office - Social Security	33,383	35,877	35,877	2,494
County Clerk's Office - State Retirement	45,219	53,892	53,892	8,673
County Clerk's Office - Life Insurance	879	952	952	73
County Clerk's Office - Medical Insurance	118,435	139,975	139,975	21,540
County Clerk's Office - Dental Insurance	2,508	2,508	2,508	-
County Clerk's Office - Unemployment Compensation	2,154	2,315	2,315	161
County Clerk's Office - Employer Medicare Liability	8,077	8,680	8,680	603
County Clerk's Office - Communication	6,600	6,600	6,600	-
County Clerk's Office - Dues And Memberships	600	800	800	200
County Clerk's Office - Maintenance Agreements	41,484	37,874	37,874	(3,610)
County Clerk's Office - Rentals	16,500	16,500	16,500	-
County Clerk's Office - Travel	1,000	2,000	2,000	1,000
County Clerk's Office - Office Supplies	13,386	13,386	13,386	-
County Clerk's Office - Other Charges	500	1,000	1,000	500
County Clerk's Office - Data Processing Equipment	37,186	5,000	5,000	(32,186)
<b>52500 Total</b>	<b>871,435</b>	<b>912,712</b>	<b>912,712</b>	<b>41,277</b>
Information Technology - Part-Time Personnel	14,000	14,700	14,700	700
Information Technology - Social Security	868	912	912	44
Information Technology - Unemployment Compensation	56	59	59	3
Information Technology - Employer Medicare Liability	210	221	221	11
Information Technology - Communication	900	-	-	(900)
Information Technology - Travel	750	1,500	1,500	750
Information Technology - Other Contracted Services	20,000	20,000	20,000	-
Information Technology - Gasoline	1,000	500	500	(500)
Information Technology - Software and Licensing	40,000	40,000	40,000	-
Information Technology - Other Supplies And Materials	250	250	250	-
Information Technology - Other Charges	1,000	500	500	(500)
Information Technology - Information Technology Equipment	-	750	750	750
<b>52600 Total</b>	<b>79,034</b>	<b>79,392</b>	<b>79,392</b>	<b>358</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Other Finance - Legal Notices, Recording And Court Costs	598	598	598	-
Other Finance - Other Contracted Services	5,000	5,000	5,000	-
Other Finance - Liability Insurance	55,000	56,650	56,650	1,650
Other Finance - Premiums On Corporate Surety Bonds	15,000	15,000	15,000	-
Other Finance - Trustee's Commission	320,000	330,000	330,000	10,000
Other Finance - Workman's Compensation Insurance	20,400	21,012	21,012	612
Other Finance - Liability Claim	1,000	1,000	1,000	-
Other Finance - Tax Relief Program	170,000	170,000	170,000	-
<b>52900 Total</b>	<b>586,998</b>	<b>599,260</b>	<b>599,260</b>	<b>12,262</b>
Circuit Court - County Official/Administrative Officer	90,738	97,183	97,183	6,445
Circuit Court - Clerical Personnel	414,974	434,314	434,314	19,340
Circuit Court - Part-Time Personnel	12,500	13,125	13,125	625
Circuit Court - Longevity Pay	11,100	10,800	10,800	(300)
Circuit Court - Jury And Witness Expense	7,000	10,000	10,000	3,000
Circuit Court - Social Security	32,564	34,387	34,387	1,823
Circuit Court - State Retirement	45,515	51,659	51,659	6,144
Circuit Court - Life Insurance	952	927	927	(25)
Circuit Court - Medical Insurance	114,105	125,741	125,741	11,636
Circuit Court - Dental Insurance	2,736	2,508	2,508	(228)
Circuit Court - Unemployment Compensation	2,101	2,219	2,219	118
Circuit Court - Employer Medicare Liability	7,879	8,320	8,320	441
Circuit Court - Communication	7,950	12,400	12,400	4,450
Circuit Court - Maintenance Agreements	41,300	45,389	45,389	4,089
Circuit Court - Postal Charges	6,000	6,000	6,000	-
Circuit Court - Internet Connectivity	10,764	10,764	10,764	-
Circuit Court - Travel	750	1,000	1,000	250
Circuit Court - Other Contracted Services	41,250	5,000	5,000	(36,250)
Circuit Court - Data Processing Supplies	5,000	5,000	5,000	-
Circuit Court - Office Supplies	7,000	7,000	7,000	-
Circuit Court - Other Charges	850	850	850	-
Circuit Court - Data Processing Equipment	4,000	4,000	4,000	-
Circuit Court - Office Equipment	822	822	822	-
<b>53100 Total</b>	<b>867,850</b>	<b>889,408</b>	<b>889,408</b>	<b>21,558</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
General Sessions Court - County Official/Administrative Officer	176,206	184,488	184,488	8,282
General Sessions Court - Secretary(s)	44,126	46,332	46,332	2,206
General Sessions Court - Longevity Pay	1,500	1,800	1,800	300
General Sessions Court - Other Salaries & Wages - Baby Safe Grant M	50,000	52,500	52,500	2,500
General Sessions Court - In-Service Training - Baby Safe Grant Menta	-	4,095	4,095	4,095
General Sessions Court - Other Per Diem & Fees	21,288	22,353	22,353	1,065
General Sessions Court - Social Security	18,081	19,206	19,206	1,125
General Sessions Court - State Retirement	24,330	27,860	27,860	3,530
General Sessions Court - Life Insurance	220	220	220	-
General Sessions Court - Medical Insurance	26,763	28,059	28,059	1,296
General Sessions Court - Dental Insurance	456	456	456	-
General Sessions Court - Unemployment Compensation	1,167	1,240	1,240	73
General Sessions Court - Employer Medicare Liability	4,375	4,647	4,647	272
General Sessions Court - Advertising - Jefferson County Baby Safe Gr	-	1,000	1,000	1,000
General Sessions Court - Communication	800	800	800	-
General Sessions Court - Dues And Memberships	900	900	900	-
General Sessions Court - Legal Notices, Recording And Court Costs	200	200	200	-
General Sessions Court - Maintenance Agreements	850	850	850	-
General Sessions Court - Postal Charges	200	200	200	-
General Sessions Court - Postal Charges - Jefferson County Baby Safe	1,000	1,000	1,000	-
General Sessions Court - Rentals - Jefferson County Baby Safe Grant	17,400	17,400	17,400	-
General Sessions Court - Travel	2,500	2,500	2,500	-
General Sessions Court - Travel - Jefferson County Baby Safe Grant	1,978	1,978	1,978	-
General Sessions Court - Other Contracted Services - Jefferson Count	3,531	3,531	3,531	(0)
General Sessions Court - Library Books	1,500	1,500	1,500	-
General Sessions Court - Office Supplies	1,700	1,700	1,700	-
General Sessions Court - Office Supplies - Jefferson County Baby Safe	2,000	2,000	2,000	-
General Sessions Court - Other Charges - Jefferson County Baby Safe	-	2,000	2,000	2,000
General Sessions Court - Other Charges	995	995	995	-
<b>53300 Total</b>	<b>404,066</b>	<b>431,810</b>	<b>431,810</b>	<b>27,744</b>
Drug Court - Contracts With Government Agencies	30,150	30,150	30,150	-
<b>53330 Total</b>	<b>30,150</b>	<b>30,150</b>	<b>30,150</b>	<b>-</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Chancery Court - County Official/Administrative Officer	90,738	97,183	97,183	6,445
Chancery Court - Deputy(les)	78,337	82,254	82,254	3,917
Chancery Court - Part-Time Personnel	1,500	1,500	1,500	-
Chancery Court - Longevity Pay	1,900	2,000	2,000	100
Chancery Court - Jury And Witness Expense	3,600	3,600	3,600	-
Chancery Court - Social Security	10,799	11,442	11,442	643
Chancery Court - State Retirement	15,217	17,532	17,532	2,315
Chancery Court - Life Insurance	158	158	158	-
Chancery Court - Medical Insurance	24,908	26,133	26,133	1,225
Chancery Court - Dental Insurance	684	684	684	-
Chancery Court - Unemployment Compensation	697	739	739	42
Chancery Court - Employer Medicare Liability	2,613	2,769	2,769	156
Chancery Court - Advertising	3,000	3,000	3,000	-
Chancery Court - Communication	300	350	350	50
Chancery Court - Dues And Memberships	350	350	350	-
Chancery Court - Maintenance Agreements	10,751	15,695	15,695	4,944
Chancery Court - Travel	400	250	250	(150)
Chancery Court - Office Supplies	1,097	3,000	3,000	1,903
<b>53400 Total</b>	<b>247,049</b>	<b>268,639</b>	<b>268,639</b>	<b>21,590</b>
Juvenile Court - Youth Service Officer	161,238	169,300	169,300	8,062
Juvenile Court - Longevity Pay	5,000	5,100	5,100	100
Juvenile Court - Social Security	9,997	10,497	10,497	500
Juvenile Court - State Retirement	14,512	16,560	16,560	2,048
Juvenile Court - Life Insurance	293	293	293	-
Juvenile Court - Medical Insurance	35,494	40,012	40,012	4,518
Juvenile Court - Dental Insurance	456	684	684	228
Juvenile Court - Unemployment Compensation	645	678	678	33
Juvenile Court - Employer Medicare Liability	2,419	2,540	2,540	121
Juvenile Court - Communication	6,800	6,800	6,800	-
Juvenile Court - Contracts With Government Agencies	15,600	15,600	15,600	-
Juvenile Court - Data Processing Services	3,500	2,000	2,000	(1,500)
Juvenile Court - Dues And Memberships	200	200	200	-
Juvenile Court - Legal Services	1,000	1,000	1,000	-
Juvenile Court - Maintenance Agreements	6,000	6,000	6,000	-
Juvenile Court - Postal Charges	200	200	200	-
Juvenile Court - Travel	3,000	3,000	3,000	-
Juvenile Court - Drug Treatment	500	500	500	-
Juvenile Court - Gasoline	1,500	3,000	3,000	1,500
Juvenile Court - Office Supplies	4,000	4,000	4,000	-
Juvenile Court - Uniforms	400	400	400	-
Juvenile Court - Other Supplies And Materials	5,000	5,000	5,000	-
Juvenile Court - Other Charges	300	300	300	-
<b>53500 Total</b>	<b>278,054</b>	<b>293,664</b>	<b>293,664</b>	<b>15,610</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Other Admin Of Justice - Evaluation And Testing	10,000	10,000	10,000	-
Other Admin Of Justice - Other Charges	2,500	2,500	2,500	-
<b>53900 Total</b>	12,500	12,500	12,500	-
Victim Assistance Programs - Longevity Pay	400	-	-	(400)
Victim Assistance Programs - Other Salaries & Wages	38,724	37,596	37,596	(1,128)
Victim Assistance Programs - Social Security	2,401	2,331	2,331	(70)
Victim Assistance Programs - State Retirement	3,486	3,384	3,384	(102)
Victim Assistance Programs - Life Insurance	74	74	74	-
Victim Assistance Programs - Medical Insurance	8,481	8,899	8,899	418
Victim Assistance Programs - Dental Insurance	456	228	228	(228)
Victim Assistance Programs - Unemployment Compensation	155	151	151	(4)
Victim Assistance Programs - Employer Medicare Liability	581	564	564	(17)
Victim Assistance Programs - Communication	1,697	1,697	1,697	-
Victim Assistance Programs - Postal Charges	-	58	58	58
Victim Assistance Programs - Rentals	2,075	2,075	2,075	-
Victim Assistance Programs - Travel	3,000	3,000	3,000	-
Victim Assistance Programs - Remittance Of Revenues Collected	38,000	38,000	38,000	-
Victim Assistance Programs - Office Supplies	1,000	942	942	(58)
Victim Assistance Programs - Other Charges	250	250	250	-
<b>53930 Total</b>	100,380	99,249	99,249	(1,131)



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Sheriff's Dept - County Official/Administrative Officer	99,812	106,901	106,901	7,089
Sheriff's Dept - Assistant(s)	201,264	211,327	211,327	10,063
Sheriff's Dept - Supervisor/Director	60,359	63,377	63,377	3,018
Sheriff's Dept - Deputy(les)	1,348,987	1,416,436	1,416,346	67,359
Sheriff's Dept - Deputy(les) - Bailiffs	31,997	33,597	33,597	1,600
Sheriff's Dept - Deputy(les) - C.O.P.S. Grant	127,987	134,387	67,194	(60,793)
Sheriff's Dept - Detective(s)	384,120	403,326	403,326	19,206
Sheriff's Dept - Secretary(s)	30,675	32,209	32,209	1,534
Sheriff's Dept - Part-Time Personnel	212,946	223,594	223,594	10,648
Sheriff's Dept - Longevity Pay	32,000	31,500	31,100	(900)
Sheriff's Dept - In-Service Training	45,600	45,600	45,600	-
Sheriff's Dept - Social Security	157,713	165,587	161,415	3,702
Sheriff's Dept - State Retirement	209,772	234,564	228,171	18,399
Sheriff's Dept - Life Insurance	4,184	3,818	3,891	(293)
Sheriff's Dept - Medical Insurance	502,027	511,675	490,862	(11,165)
Sheriff's Dept - Dental Insurance	10,260	9,576	9,804	(456)
Sheriff's Dept - Unemployment Compensation	10,175	10,683	10,414	239
Sheriff's Dept - Employer Medicare Liability	38,157	40,062	39,052	895
Sheriff's Dept - Other Fringe Benefits	82,435	82,435	82,435	-
Sheriff's Dept - Communication	60,000	60,000	60,000	-
Sheriff's Dept - Data Processing Services	1,000	1,000	1,000	-
Sheriff's Dept - Dues And Memberships	3,500	3,500	3,500	-
Sheriff's Dept - Maintenance Agreements	30,170	30,170	30,170	-
Sheriff's Dept - Maintenance And Repair Services-Equipment	14,500	14,000	14,000	(500)
Sheriff's Dept - Maintenance And Repair Services-Vehicles	34,377	34,377	34,377	-
Sheriff's Dept - Postal Charges	2,700	2,700	2,700	-
Sheriff's Dept - Rentals	3,000	-	-	(3,000)
Sheriff's Dept - Travel	19,469	19,469	19,469	-
Sheriff's Dept - Tuition	-	8,845	8,845	8,845
Sheriff's Dept - Other Contracted Services	40,169	76,419	76,419	36,250
Sheriff's Dept - Gasoline	165,000	175,000	175,000	10,000
Sheriff's Dept - Instructional Supplies	5,750	3,000	3,000	(2,750)
Sheriff's Dept - Library Books	1,000	-	-	(1,000)
Sheriff's Dept - Office Supplies	15,000	13,000	13,000	(2,000)
Sheriff's Dept - Uniforms	35,000	37,000	37,000	2,000
Sheriff's Dept - Liability Insurance	59,549	61,335	61,335	1,786
Sheriff's Dept - Vehicle And Equipment Insurance	26,820	27,625	27,625	805
Sheriff's Dept - Workman's Compensation Insurance	126,714	130,515	130,515	3,801
Sheriff's Dept - Other Charges	7,494	7,494	7,494	-
Sheriff's Dept - Data Processing Equipment	14,000	14,000	14,000	-
Sheriff's Dept - Motor Vehicles	202,000	170,000	-	(202,000)
Sheriff's Dept - Other Equipment	105,000	105,000	105,000	-
<b>54110 Total</b>	<b>4,562,682</b>	<b>4,755,103</b>	<b>4,485,064</b>	<b>(77,618)</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Wheel Tax Officer - Part-Time Personnel	14,474	15,198	15,198	724
Wheel Tax Officer - Social Security	898	943	943	45
Wheel Tax Officer - Unemployment Compensation	58	61	61	3
Wheel Tax Officer - Employer Medicare Liability	218	228	228	10
Wheel Tax Officer - Travel	200	100	100	(100)
Wheel Tax Officer - Office Supplies	750	850	850	100
Wheel Tax Officer - Office Equipment	1,400	1,400	1,400	-
<b>54140 Total</b>	<b>17,998</b>	<b>18,780</b>	<b>18,780</b>	<b>782</b>
Admin Of The Sexual Offender Rg - Contracts With Government Age	5,000	5,000	5,000	-
Admin Of The Sexual Offender Rg - Other Equipment	10,000	10,000	10,000	-
<b>54160 Total</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Jail - Guards	1,207,250	1,327,156	1,327,156	119,906
Jail - Cafeteria Personnel	61,482	64,556	64,556	3,074
Jail - Part-Time Personnel	59,992	-	-	(59,992)
Jail - Longevity Pay	19,000	18,200	18,200	(800)
Jail - In-Service Training	7,200	7,200	7,200	-
Jail - Social Security	82,828	86,733	86,733	3,905
Jail - State Retirement	114,834	131,075	131,075	16,241
Jail - Life Insurance	2,976	3,170	3,170	194
Jail - Medical Insurance	356,804	405,178	405,178	48,374
Jail - Dental Insurance	6,156	7,296	7,296	1,140
Jail - Unemployment Compensation	5,344	5,596	5,596	252
Jail - Employer Medicare Liability	20,039	20,984	20,984	945
Jail - Other Fringe Benefits	67,104	67,104	67,104	-
Jail - Medical And Dental Services	150,000	150,000	150,000	-
Jail - Other Contracted Services	289,101	289,101	289,101	-
Jail - Other Contracted Services - TN Dept of Mental Health & Substa	53,539	13,385	13,385	(40,154)
Jail - Custodial Supplies	40,000	40,000	40,000	-
Jail - Electricity	144,215	140,000	140,000	(4,215)
Jail - Food Supplies	260,000	260,000	260,000	-
Jail - Natural Gas	40,000	40,000	40,000	-
Jail - Uniforms	10,000	10,000	10,000	-
Jail - Water And Sewer	46,080	50,000	50,000	3,920
Jail - Building And Contents Insurance	45,491	68,503	68,503	23,012
Jail - Other Charges	14,994	14,994	14,994	-
Jail - Other Equipment	44,075	44,075	44,075	-
<b>54210 Total</b>	<b>3,148,504</b>	<b>3,264,306</b>	<b>3,264,306</b>	<b>115,802</b>
Workhouse - Guards	109,018	118,195	118,195	9,177
Workhouse - Longevity Pay	500	300	300	(200)
Workhouse - Social Security	6,760	7,329	7,329	569
Workhouse - State Retirement	9,812	10,937	10,937	1,125
Workhouse - Life Insurance	293	293	293	-
Workhouse - Medical Insurance	26,876	37,803	37,803	10,927
Workhouse - Dental Insurance	456	456	456	-
Workhouse - Unemployment Compensation	437	473	473	36
Workhouse - Employer Medicare Liability	1,636	1,773	1,773	137
Workhouse - Other Fringe Benefits	15,000	15,000	15,000	-
Workhouse - Electricity	19,500	22,000	22,000	2,500
Workhouse - Natural Gas	6,000	6,600	6,600	600
Workhouse - Water And Sewer	15,997	15,000	15,000	(997)
<b>54220 Total</b>	<b>212,285</b>	<b>236,159</b>	<b>236,159</b>	<b>23,874</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Civil Defense - Assistant(s)	-	61,028	61,028	61,028
Civil Defense - Supervisor/Director	-	7,500	7,500	7,500
Civil Defense - Part-Time Personnel	-	-	-	-
Civil Defense - Longevity Pay	-	1,500	1,500	1,500
Civil Defense - Other Salaries & Wages	-	3,000	3,000	3,000
Civil Defense - In-Service Training	-	400	400	400
Civil Defense - Social Security	-	4,460	4,460	4,460
Civil Defense - State Retirement	-	7,193	7,193	7,193
Civil Defense - Life Insurance	-	74	74	74
Civil Defense - Medical Insurance	-	8,336	8,336	8,336
Civil Defense - Dental Insurance	-	228	228	228
Civil Defense - Unemployment Compensation	-	288	288	288
Civil Defense - Employer Medicare Liability	-	1,079	1,079	1,079
Civil Defense - Other Fringe Benefits	-	3,600	3,600	3,600
Civil Defense - Communication	-	1,000	1,000	1,000
Civil Defense - Travel	-	500	500	500
Civil Defense - Tuition	-	500	500	500
Civil Defense - Diesel Fuel	-	1,000	1,000	1,000
Civil Defense - Office Supplies	-	500	500	500
Civil Defense - Uniforms	-	400	400	400
Civil Defense - Other Supplies & Materials	-	500	500	500
Civil Defense - Other Charges	-	500	500	500
Civil Defense - Data Processing Equipment	-	-	-	-
Civil Defense - Motor Vehicles	-	-	-	-
<b>54410 Total</b>	-	103,586	103,586	103,586

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Building Inspection - Supervisor/Director	48,192	50,602	50,602	2,410
Building Inspection - Clerical Personnel	31,174	32,733	32,733	1,559
Building Inspection - Longevity Pay	1,000	1,100	1,100	100
Building Inspection - Social Security	4,921	5,167	5,167	246
Building Inspection - State Retirement	7,143	8,007	8,007	864
Building Inspection - Life Insurance	121	121	121	-
Building Inspection - Medical Insurance	23,457	17,797	17,797	(5,660)
Building Inspection - Dental Insurance	456	456	456	-
Building Inspection - Unemployment Compensation	318	334	334	16
Building Inspection - Employer Medicare Liability	1,191	1,251	1,251	60
Building Inspection - Communication	1,200	1,200	1,200	-
Building Inspection - Dues And Memberships	500	500	500	-
Building Inspection - Printing, Stationery And Forms	500	500	500	-
Building Inspection - Travel	600	600	600	-
Building Inspection - Gasoline	4,000	4,000	4,000	-
Building Inspection - Instructional Supplies	1,500	1,500	1,500	-
Building Inspection - Office Supplies	1,800	1,800	1,800	-
Building Inspection - Refunds	5,000	5,000	5,000	-
Building Inspection - Other Charges	97	97	97	-
Building Inspection - Data Processing Equipment	1,200	1,200	1,200	-
<b>54510 Total</b>	<b>134,370</b>	<b>133,965</b>	<b>133,965</b>	<b>(405)</b>
Public Safety Grants Program - Other Equipment	34,000	34,000	34,000	-
<b>54710 Total</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>	<b>-</b>
Other Public Safety - Contributions	670,752	729,097	729,097	58,345
<b>54900 Total</b>	<b>670,752</b>	<b>729,097</b>	<b>729,097</b>	<b>58,345</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Local Health Center - Clerical Personnel	153,681	163,274	163,274	9,593
Local Health Center - Part-Time Personnel	27,074	14,000	14,000	(13,074)
Local Health Center - Longevity Pay	1,600	2,000	2,000	400
Local Health Center - Social Security	11,207	10,991	10,991	(216)
Local Health Center - State Retirement	13,832	15,614	15,614	1,782
Local Health Center - Life Insurance	366	366	366	-
Local Health Center - Medical Insurance	41,989	42,221	42,221	232
Local Health Center - Dental Insurance	912	1,140	1,140	228
Local Health Center - Unemployment Compensation	724	710	710	(14)
Local Health Center - Employer Medicare Liability	2,712	2,660	2,660	(52)
Local Health Center - Communication	7,000	12,000	12,000	5,000
Local Health Center - Contracts With Government Agencies	35,580	35,580	35,580	-
Local Health Center - Travel	4,100	4,100	4,100	-
Local Health Center - Instructional Supplies	6,670	6,670	6,670	-
Local Health Center - Utilities	21,500	23,500	23,500	2,000
Local Health Center - Workman's Compensation Insurance	800	800	800	-
Local Health Center - Other Charges	4,096	4,096	4,096	-
<b>55110 Total</b>	<b>327,173</b>	<b>339,722</b>	<b>339,722</b>	<b>12,549</b>
Rabies And Animal Control - Longevity Pay	1,500	1,500	1,500	-
Rabies And Animal Control - Other Salaries & Wages	60,306	63,322	63,322	3,016
Rabies And Animal Control - In-Service Training	2,000	2,000	2,000	-
Rabies And Animal Control - Social Security	3,863	4,050	4,050	187
Rabies And Animal Control - State Retirement	5,608	6,207	6,207	599
Rabies And Animal Control - Life Insurance	147	147	147	-
Rabies And Animal Control - Medical Insurance	22,513	23,618	23,618	1,105
Rabies And Animal Control - Dental Insurance	228	228	228	-
Rabies And Animal Control - Unemployment Compensation	250	262	262	12
Rabies And Animal Control - Employer Medicare Liability	935	980	980	45
Rabies And Animal Control - Other Fringe Benefits	3,414	3,414	3,414	-
Rabies And Animal Control - Communication	2,000	2,000	2,000	-
Rabies And Animal Control - Travel	2,000	2,000	2,000	-
Rabies And Animal Control - Gasoline	10,000	10,000	10,000	-
Rabies And Animal Control - Uniforms	1,000	1,000	1,000	-
Rabies And Animal Control - Vehicle And Equipment Insurance	178	268	268	90
Rabies And Animal Control - Workman's Compensation Insurance	1,899	1,079	1,079	(820)
Rabies And Animal Control - Other Equipment	7,995	7,995	7,995	-
<b>55120 Total</b>	<b>125,836</b>	<b>130,070</b>	<b>130,070</b>	<b>4,234</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Ambulance/EMS - Assistant(s)	285,849	261,028	261,028	(24,821)
Ambulance/EMS - Supervisor/Director	71,513	72,088	72,088	575
Ambulance/EMS - Medical Personnel	3,000	3,000	3,000	-
Ambulance/EMS - Clerical Personnel	118,848	124,790	124,790	5,942
Ambulance/EMS - Attendants	1,788,709	1,878,145	1,878,145	89,436
Ambulance/EMS - Part-Time Personnel	216,900	250,000	250,000	33,100
Ambulance/EMS - Longevity Pay	49,500	40,800	40,800	(8,700)
Ambulance/EMS - Overtime Pay	360,000	460,000	460,000	100,000
Ambulance/EMS - Other Salaries & Wages	28,840	26,761	26,761	(2,079)
Ambulance/EMS - In-Service Training	2,800	2,400	2,400	(400)
Ambulance/EMS - Social Security	178,341	190,850	190,850	12,509
Ambulance/EMS - State Retirement	239,361	274,397	274,397	35,036
Ambulance/EMS - Life Insurance	3,734	3,807	3,807	73
Ambulance/EMS - Medical Insurance	488,184	508,884	508,884	20,700
Ambulance/EMS - Dental Insurance	9,120	10,032	10,032	912
Ambulance/EMS - Unemployment Compensation	11,506	12,313	12,313	807
Ambulance/EMS - Employer Medicare Liability	43,147	46,174	46,174	3,027
Ambulance/EMS - Other Fringe Benefits	120,000	120,000	120,000	-
Ambulance/EMS - Communication	35,000	39,000	39,000	4,000
Ambulance/EMS - Data Processing Services	13,000	15,000	15,000	2,000
Ambulance/EMS - Maintenance Agreements	30,000	40,000	40,000	10,000
Ambulance/EMS - Maintenance And Repair Services-Equipment	35,000	40,000	40,000	5,000
Ambulance/EMS - Postal Charges	8,000	8,000	8,000	-
Ambulance/EMS - Travel	1,500	2,000	2,000	500
Ambulance/EMS - Tuition	3,000	6,000	6,000	3,000
Ambulance/EMS - Other Contracted Services	100,000	100,000	100,000	-
Ambulance/EMS - Diesel Fuel	130,000	160,000	160,000	30,000
Ambulance/EMS - Drugs And Medical Supplies	230,000	240,000	240,000	10,000
Ambulance/EMS - Office Supplies	10,000	12,000	12,000	2,000
Ambulance/EMS - Uniforms	28,000	28,000	28,000	-
Ambulance/EMS - Other Supplies And Materials	10,000	10,000	10,000	-
Ambulance/EMS - Building And Contents Insurance	6,530	9,833	9,833	3,303
Ambulance/EMS - Liability Insurance	7,572	11,402	11,402	3,830
Ambulance/EMS - Refunds	25,000	25,000	25,000	-
Ambulance/EMS - Vehicle And Equipment Insurance	24,711	37,211	37,211	12,500
Ambulance/EMS - Workman's Compensation Insurance	216,647	132,556	132,556	(84,091)
Ambulance/EMS - Other Charges	10,000	10,000	10,000	-
Ambulance/EMS - Data Processing Equipment	15,000	15,000	15,000	-
Ambulance/EMS - Furniture And Fixtures	5,000	5,000	5,000	-
Ambulance/EMS - Motor Vehicles	35,000	30,000	-	(35,000)
Ambulance/EMS - Other Equipment	110,000	110,000	99,778	(10,222)
<b>55130 Total</b>	<b>5,108,312</b>	<b>5,371,471</b>	<b>5,331,249</b>	<b>222,937</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Sanitation Education/Information - Guards	38,041	39,943	39,943	1,902
Sanitation Education/Information - Longevity Pay	1,400	1,500	1,500	100
Sanitation Education/Information - Social Security	2,359	2,477	2,477	118
Sanitation Education/Information - State Retirement	3,424	3,995	3,995	571
Sanitation Education/Information - Life Insurance	74	74	74	-
Sanitation Education/Information - Medical Insurance	8,481	8,899	8,899	418
Sanitation Education/Information - Dental Insurance	228	228	228	-
Sanitation Education/Information - Unemployment Compensation	153	160	160	7
Sanitation Education/Information - Employer Medicare Liability	571	600	600	29
Sanitation Education/Information - Communication	450	450	450	-
Sanitation Education/Information - Gasoline	7,005	7,005	7,005	-
Sanitation Education/Information - Instructional Supplies	8,800	8,800	8,800	-
Sanitation Education/Information - Other Supplies And Materials	395	395	395	-
Sanitation Education/Information - Vehicle And Equipment Insurance	115	173	173	58
<b>55720 Total</b>	<b>71,496</b>	<b>74,699</b>	<b>74,699</b>	<b>3,203</b>
Dept. Of Environment - Supervisor/Director	57,028	59,879	59,879	2,851
Dept. Of Environment - Part-time Personnel	25,000	26,250	26,250	1,250
Dept. Of Environment - Longevity Pay	3,000	3,000	3,000	-
Dept. Of Environment - Other Salaries & Wages	31,635	33,216	33,216	1,581
Dept. Of Environment - Social Security	7,048	7,400	7,400	352
Dept. Of Environment - State Retirement	7,980	9,310	9,310	1,330
Dept. Of Environment - Life Insurance	121	121	121	-
Dept. Of Environment - Medical Insurance	16,962	17,797	17,797	835
Dept. Of Environment - Dental Insurance	456	456	456	-
Dept. Of Environment - Unemployment Compensation	455	478	478	23
Dept. Of Environment - Employer Medicare Liability	1,705	1,791	1,791	86
Dept. Of Environment - Communication	1,000	1,000	1,000	-
Dept. Of Environment - Postal Charges	200	200	200	-
Dept. Of Environment - Travel	1,000	1,000	1,000	-
Dept. Of Environment - Gasoline	2,500	2,500	2,500	-
Dept. Of Environment - Office Supplies	1,000	1,000	1,000	-
Dept. Of Environment - Chemicals	900	900	900	-
Dept. Of Environment - Refunds	1,000	1,000	1,000	-
Dept. Of Environment - Office Equipment	1,000	1,000	1,000	-
Dept. Of Environment - Other Equipment	1,500	1,500	1,500	-
<b>55900 Total</b>	<b>161,490</b>	<b>169,798</b>	<b>169,798</b>	<b>8,308</b>

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Senior Citizens Assistance - Assistant(s)	96,053	105,000	105,000	8,947
Senior Citizens Assistance - Supervisor/Director	37,149	39,006	39,006	1,857
Senior Citizens Assistance - Salary Supplements	6,300	6,300	6,300	-
Senior Citizens Assistance - Longevity Pay	1,800	1,200	1,200	(600)
Senior Citizens Assistance - Social Security	8,650	9,319	9,319	669
Senior Citizens Assistance - State Retirement	12,556	13,981	13,981	1,425
Senior Citizens Assistance - Life Insurance	414	414	414	-
Senior Citizens Assistance - Medical Insurance	58,950	48,910	48,910	(10,040)
Senior Citizens Assistance - Dental Insurance	1,140	684	684	(456)
Senior Citizens Assistance - Unemployment Compensation	559	602	602	43
Senior Citizens Assistance - Employer Medicare Liability	2,093	2,255	2,255	162
Senior Citizens Assistance - Communication	2,200	2,200	2,200	-
Senior Citizens Assistance - Maintenance Agreements	656	656	656	-
Senior Citizens Assistance - Travel	2,500	2,500	2,500	-
Senior Citizens Assistance - Office Supplies	600	600	600	-
Senior Citizens Assistance - Vehicle And Equipment Insurance	921	1,387	1,387	466
Senior Citizens Assistance - Other Charges	100	250	250	150
Senior Citizens Assistance - Office Equipment	1,495	919	919	(576)
<b>56300 Total</b>	<b>234,136</b>	<b>236,183</b>	<b>236,183</b>	<b>2,047</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Libraries - Librarians - Dandridge Library	56,223	59,035	59,035	2,812
Libraries - Librarians - Jefferson City Library	84,091	88,296	88,296	4,205
Libraries - Librarians - Strawberry Plains Library	29,962	35,943	35,943	5,981
Libraries - Librarians - White Pine Library	50,427	61,418	61,418	10,991
Libraries - Part-Time Personnel - Dandridge Library	9,915	13,165	13,165	3,250
Libraries - Part-Time Personnel - Jefferson City Library	26,099	49,244	27,404	1,305
Libraries - Part-Time Personnel - Strawberry Plains Library	22,200	26,193	26,193	3,993
Libraries - Part-Time Personnel - White Pine Library	9,175	4,224	4,224	(4,951)
Libraries - Longevity Pay - Dandridge Library	900	1,300	1,300	400
Libraries - Longevity Pay - Jefferson City Library	800	1,300	1,300	500
Libraries - Longevity Pay - Strawberry Plains Library	1,500	1,500	1,500	-
Libraries - Longevity Pay - White Pine Library	1,300	1,500	1,500	200
Libraries - Social Security - Dandridge Library	4,101	4,477	4,477	376
Libraries - Social Security - Jefferson City Library	6,832	8,528	7,174	342
Libraries - Social Security - Strawberry Plains Library	3,235	3,853	3,853	618
Libraries - Social Security - White Pine Library	3,696	4,070	4,070	374
Libraries - State Retirement - Dandridge Library	3,768	5,668	5,668	1,900
Libraries - State Retirement - Jefferson City Library	5,640	7,947	7,947	2,307
Libraries - State Retirement - Strawberry Plains Library	2,016	3,595	3,595	1,579
Libraries - State Retirement - White Pine Library	3,384	5,705	5,705	2,321
Libraries - Life Insurance - Dandridge Library	156	156	156	-
Libraries - Life Insurance - Jefferson City Library	228	228	228	-
Libraries - Life Insurance - Strawberry Plains Library	84	84	84	-
Libraries - Life Insurance - White Pine Library	156	156	156	-
Libraries - Medical Insurance - Dandridge Library	16,962	17,797	17,797	835
Libraries - Medical Insurance - Jefferson City Library	25,443	26,696	26,696	1,253
Libraries - Medical Insurance - Strawberry Plains Library	9,359	9,938	9,938	579
Libraries - Medical Insurance - White Pine Library	22,513	19,305	19,305	(3,208)
Libraries - Dental Insurance - Dandridge Library	456	456	456	-
Libraries - Dental Insurance - Jefferson City Library	684	684	684	-
Libraries - Dental Insurance - White Pine Library	456	456	456	-
Libraries - Unemployment Compensation - Dandridge Library	265	289	289	24
Libraries - Unemployment Compensation - Jefferson City Library	441	551	463	22
Libraries - Unemployment Compensation - Strawberry Plains Library	209	249	249	40
Libraries - Unemployment Compensation - White Pine Library	239	263	263	24
Libraries - Employer Medicare Liability - Dandridge Library	993	1,083	1,083	90
Libraries - Employer Medicare Liability - Jefferson City Library	1,653	2,064	1,736	83
Libraries - Employer Medicare Liability - Strawberry Plains Library	783	933	933	150
Libraries - Employer Medicare Liability - White Pine Library	895	985	985	90
Libraries - Communication - Dandridge Library	1,440	3,600	3,600	2,160
Libraries - Communication - Jefferson City Library	1,450	3,600	3,600	2,150
Libraries - Communication - Strawberry Plains Library	2,461	2,633	2,633	172
Libraries - Communication - White Pine Library	220	2,370	2,370	2,150
Libraries - Contracts With Private Agencies - Strawberry Plains Library	480	-	-	(480)
Libraries - Maintenance And Repair Services-Equipment - Dandridge	350	-	-	(350)

Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Libraries - Maintenance And Repair Services-Equipment - Jefferson C	2,250	-	-	(2,250)
Libraries - Maintenance And Repair Services-Equipment - Strawberry	800	-	-	(800)
Libraries - Maintenance And Repair Services-Equipment - White Pine	400	-	-	(400)
Libraries - Travel - Dandridge Library	405	405	405	-
Libraries - Travel - Jefferson City Library	300	500	500	200
Libraries - Travel - Strawberry Plains Library	200	214	214	14
Libraries - Travel - White Pine Library	375	375	375	-
Libraries - Other Contracted Services - Dandridge Library	-	350	350	350
Libraries - Other Contracted Services - Jefferson City Library	-	2,300	2,300	2,300
Libraries - Other Contracted Services - Strawberry Plains Library	-	1,370	1,370	1,370
Libraries - Other Contracted Services - White Pine Library	-	400	400	400
Libraries - Instructional Supplies - Jefferson City Library	1,000	1,250	1,250	250
Libraries - Instructional Supplies - White Pine Library	-	150	150	150
Libraries - Library Books - Dandridge Library	5,300	6,000	6,000	700
Libraries - Library Books - Jefferson City Library	4,000	5,000	5,000	1,000
Libraries - Library Books - Strawberry Plains Library	3,339	3,573	3,573	234
Libraries - Library Books - White Pine Library	4,500	5,500	5,500	1,000
Libraries - Office Supplies - Dandridge Library	1,600	1,700	1,700	100
Libraries - Office Supplies - Jefferson City Library	1,000	1,500	1,500	500
Libraries - Office Supplies - Strawberry Plains Library	-	642	642	642
Libraries - Office Supplies - White Pine Library	-	1,200	1,200	1,200
Libraries - Periodicals - Dandridge Library	800	750	750	(50)
Libraries - Periodicals - Jefferson City Library	800	800	800	-
Libraries - Periodicals - Strawberry Plains Library	300	321	321	21
Libraries - Periodicals - White Pine Library	800	800	800	-
Libraries - Utilities - Strawberry Plains Library	3,200	3,424	3,424	224
Libraries - Software - Dandridge Library	1,000	1,000	1,000	-
Libraries - Software - Jefferson City Library	700	700	700	-
Libraries - Software - White Pine Library	250	250	250	-
Libraries - Other Supplies And Materials - Strawberry Plains Library	600	-	-	(600)
Libraries - Other Supplies And Materials - White Pine Library	1,200	-	-	(1,200)
Libraries - Other Charges - Dandridge Library	1,672	1,772	1,772	100
Libraries - Other Charges - Jefferson City Library	1,038	1,500	1,500	462
Libraries - Other Charges - Strawberry Plains Library	800	856	856	56
Libraries - Other Charges - White Pine Library	2,157	2,157	2,157	-
Libraries - Data Processing Equipment - Dandridge Library	750	775	775	25
Libraries - Data Processing Equipment - Jefferson City Library	1,000	1,500	1,500	500
Libraries - Data Processing Equipment - White Pine Library	600	600	600	-
Libraries - Other Equipment - Dandridge Library	250	275	275	25
Libraries - Other Equipment - Jefferson City Library	300	300	300	-
Libraries - Other Equipment - Strawberry Plains Library	300	321	321	21
Libraries - Other Equipment - White Pine Library	700	700	700	-
<b>56500 Total</b>	<b>458,326</b>	<b>532,767</b>	<b>509,157</b>	<b>50,831</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Agricultural Ext. Service - Salary Supplements	87,286	87,286	87,286	-
Agricultural Ext. Service - Social Security	5,412	5,412	5,412	-
Agricultural Ext. Service - State Retirement	11,909	12,869	12,869	960
Agricultural Ext. Service - Medical Insurance	25,434	17,642	17,642	(7,792)
Agricultural Ext. Service - Unemployment Compensation	350	350	350	-
Agricultural Ext. Service - Employer Medicare Liability	1,310	1,310	1,310	-
Agricultural Ext. Service - Other Fringe Benefits	2,187	3,108	3,108	921
Agricultural Ext. Service - Communication	4,477	6,000	6,000	1,523
Agricultural Ext. Service - Dues And Memberships	350	600	600	250
Agricultural Ext. Service - Maintenance Agreements	1,080	1,300	1,300	220
Agricultural Ext. Service - Printing, Stationery And Forms	900	1,000	1,000	100
Agricultural Ext. Service - Travel	7,000	12,000	12,000	5,000
Agricultural Ext. Service - Electricity	2,600	2,700	2,700	100
Agricultural Ext. Service - Instructional Supplies	500	500	500	-
Agricultural Ext. Service - Natural Gas	1,200	1,450	1,450	250
Agricultural Ext. Service - Water And Sewer	315	350	350	35
Agricultural Ext. Service - Workman's Compensation Insurance	150	150	150	-
Agricultural Ext. Service - Other Charges	697	640	640	(57)
<b>57100 Total</b>	<b>153,157</b>	<b>154,667</b>	<b>154,667</b>	<b>1,510</b>
Soil Conservation - Secretary(s)	26,500	27,831	27,831	1,331
Soil Conservation - Longevity Pay	600	700	700	100
Soil Conservation - Social Security	1,643	1,726	1,726	83
Soil Conservation - State Retirement	2,385	2,784	2,784	399
Soil Conservation - Life Insurance	74	74	74	-
Soil Conservation - Medical Insurance	8,481	8,899	8,899	418
Soil Conservation - Dental Insurance	228	228	228	-
Soil Conservation - Unemployment Compensation	106	112	112	6
Soil Conservation - Employer Medicare Liability	398	418	418	20
Soil Conservation - Dues And Memberships	500	500	500	-
Soil Conservation - Travel	1,176	1,176	1,176	-
<b>57500 Total</b>	<b>42,091</b>	<b>44,448</b>	<b>44,448</b>	<b>2,357</b>



Description	21 - 22 Budget	22-23 Requested	22 - 23 Proposed	Variance
Tourism - Supervisor/Director	70,000	73,500	73,500	3,500
Tourism - Part-Time Personnel	22,620	23,751	23,751	1,131
Tourism - Social Security	5,743	6,030	6,030	287
Tourism - State Retirement	6,300	6,615	6,615	315
Tourism - Life Insurance	74	74	74	-
Tourism - Medical Insurance	10,586	11,108	11,108	522
Tourism - Dental Insurance	228	228	228	-
Tourism - Unemployment Compensation	371	390	390	19
Tourism - Employer Medicare Liability	1,390	1,459	1,459	69
Tourism - Advertising	28,000	50,000	50,000	22,000
Tourism - Communication	25,000	50,000	50,000	25,000
Tourism - Contracts With Private Agencies	140,000	140,000	140,000	-
Tourism - Memberships & Dues	6,000	6,000	6,000	-
Tourism - Travel	6,000	6,000	6,000	-
Tourism - Office Supplies	3,876	2,500	2,500	(1,376)
Tourism - Other Charges	2,500	2,500	2,500	-
Tourism - Office Equipment	2,000	1,000	1,000	(1,000)
<b>58110 Total</b>	<b>330,688</b>	<b>381,155</b>	<b>381,155</b>	<b>50,467</b>
Veterans' Services - Supervisor/Director	33,709	35,395	35,395	1,686
Veterans' Services - Longevity Pay	500	600	600	100
Veterans' Services - Social Security	2,090	2,195	2,195	105
Veterans' Services - State Retirement	3,034	3,186	3,186	152
Veterans' Services - Life Insurance	37	37	37	-
Veterans' Services - Unemployment Compensation	135	142	142	7
Veterans' Services - Employer Medicare Liability	506	531	531	25
Veterans' Services - Communication	1,000	800	800	(200)
Veterans' Services - Travel	800	1,000	1,000	200
Veterans' Services - Office Supplies	900	900	900	-
Veterans' Services - Data Processing Equipment	449	449	449	-
Veterans' Services - Office Equipment	550	-	-	(550)
<b>58300 Total</b>	<b>43,710</b>	<b>45,235</b>	<b>45,235</b>	<b>1,525</b>
Contributions To Other Agencies - Contributions	931,564	1,012,064	1,010,564	79,000
<b>58500 Total</b>	<b>931,564</b>	<b>1,012,064</b>	<b>1,010,564</b>	<b>79,000</b>
Transfers Out - Transfers To Other Funds	518,854	782,863	782,863	264,009
<b>99100 Total</b>	<b>518,854</b>	<b>782,863</b>	<b>782,863</b>	<b>264,009</b>
<b>Total Expense</b>	<b>24,977,582</b>	<b>26,980,616</b>	<b>26,648,198</b>	<b>1,670,616</b>

<b>Description</b>	<b>21 - 22 Budget</b>	<b>22 - 23 Proposed</b>
Restricted for General Government	(39,000)	(39,000)
Litigation Tax-Jail, Wrkhse, Courthouse	40,000	40,000
Total Revenue	1,000	1,000
Other Finance - Trustee's Commission	1,000	1,000
Transfers Out - Transfers To Other Funds	-	-
Total Expense	1,000	1,000

Description	21 - 22 Budget	22 - 23 Proposed	Variance
Restricted for Administration of Justice	-	-	-
Litigation Tax - Special Purpose	11,464	11,464	-
Total Revenue	11,464	11,464	-
Other Finance - Trustee's Commission	100	100	-
Jail - Library Books	11,364	11,364	-
Total Expense	11,464	11,464	-



Description	21 - 22 Budget	22 - 23 Requested	22 - 23 Proposed	Variance
Restricted for Public Health and Welfare	42,841	256,052	176,970	134,129
Current Property Tax	1,681,505	1,735,175	1,735,175	53,670
Trustee's Collections - Prior Year	51,514	51,514	51,514	-
Cir Clk/Clk & Master Collections-Pr Yr	40,000	40,000	40,000	-
Interest And Penalty	10,000	10,000	10,000	-
Pick-Up Taxes	2,500	2,500	2,500	-
Payments In Lieu Of Taxes-Local Utilitie	500	500	500	-
Bank Excise Tax	2,500	2,500	2,500	-
Solid Waste Grants	-	-	-	-
Transfers In (From Fund 101)	-	-	-	-
<b>Total Revenue</b>	<b>1,831,360</b>	<b>2,098,241</b>	<b>2,019,159</b>	<b>187,799</b>
Waste Pickup - Supervisor/Director	34,422	36,143	36,143	1,721
Waste Pickup - Part-Time Personnel	40,000	42,000	42,000	2,000
Waste Pickup - Longevity Pay	12,300	11,250	11,250	(1,050)
Waste Pickup - Overtime Pay	38,212	40,122	40,122	1,910
Waste Pickup - Other Salaries & Wages	357,910	409,095	409,095	51,185
Waste Pickup - Social Security	29,174	32,697	32,697	3,523
Waste Pickup - State Retirement	26,976	49,188	46,436	19,460
Waste Pickup - Life Insurance	952	1,036	1,036	84
Waste Pickup - Medical Insurance	120,782	141,776	141,776	20,994
Waste Pickup - Dental Insurance	1,824	2,052	2,052	228
Waste Pickup - Unemployment Compensation	4,706	5,274	5,274	568
Waste Pickup - Employer Medicare Liability	7,059	7,911	7,911	852
Waste Pickup - Contracts With Private Agencies	10,000	10,000	10,000	-
Waste Pickup - Maintenance And Repair Services-Vehicle	70,000	80,000	80,000	10,000
Waste Pickup - Rentals	9,000	9,000	9,000	-
Waste Pickup - Travel	750	750	750	-
Waste Pickup - Disposal Fees	775,000	775,000	775,000	-
Waste Pickup - Crushed Stone	500	600	600	100
Waste Pickup - Diesel Fuel	45,000	52,000	52,000	7,000
Waste Pickup - Gasoline	6,500	6,500	6,500	-
Waste Pickup - Lubricants	7,500	8,625	8,625	1,125
Waste Pickup - Office Supplies	1,000	1,000	1,000	-
Waste Pickup - Tjres And Tubes	30,000	30,000	30,000	-
Waste Pickup - Uniforms	5,500	6,000	6,000	500
Waste Pickup - Utilities	18,000	18,000	18,000	-
Waste Pickup - Other Supplies And Materials	12,000	12,000	12,000	-
Waste Pickup - Building And Contents Insurance	229	345	345	116
Waste Pickup - Liability Insurance	318	479	479	161
Waste Pickup - Trustee's Commission	36,000	45,000	45,000	9,000
Waste Pickup - Vehicle And Equipment Insurance	19,902	29,970	29,970	10,068
Waste Pickup - Workman's Compensation Insurance	43,844	35,428	35,428	(8,416)
Waste Pickup - Other Charges	6,000	9,000	9,000	3,000
Waste Pickup - Solid Waste Equipment	60,000	190,000	113,670	53,670
<b>Total Expense</b>	<b>1,831,360</b>	<b>2,098,241</b>	<b>2,019,159</b>	<b>187,799</b>

Description	21 - 22 Budget	22 - 23 Requested	22 - 23 Proposed	Variance
Restricted for Public Safety	27,000	27,000	12,000	(15,000)
Drug Control Fines - Circuit Court	7,000	7,000	7,000	-
Drug Control Fines - General Sessions	10,000	10,000	10,000	-
Proceeds From Confiscated Property	10,000	10,000	10,000	-
Total Revenue	54,000	54,000	39,000	(15,000)
Drug Enforcement - Drug Control Payments	-	-	-	-
Drug Enforcement - Veterinary Services	2,500	2,500	2,500	-
Drug Enforcement - Other Contracted Services	5,000	5,000	-	(5,000)
Drug Enforcement - Animal Food And Supplies	9,000	9,000	9,000	-
Drug Enforcement - Law Enforcement Supplies	7,000	7,000	7,000	-
Drug Enforcement - Trustee's Commission	500	500	500	-
Drug Enforcement - Other Charges	10,000	10,000	10,000	-
Drug Enforcement - Other Equipment	20,000	20,000	10,000	(10,000)
Total Expense	54,000	54,000	39,000	(15,000)

<b>Description</b>	<b>21 - 22 Budget</b>	<b>22 - 23 Proposed</b>
Committed for Other Operations	(846,502)	(846,502)
Interest Earned	4,000	4,000
Lease/Rentals	852,002	852,002
Total Revenue	9,500	9,500
Other Finance - Trustee's Commission	9,500	9,500
Total Expense	9,500	9,500



Description	21 - 22 Budget	22 - 23 Proposed	Variance
Restricted for Highway/Public Works	621,186	617,598	(3,588)
Current Property Tax	2,328,238	2,402,550	74,312
Trustee's Collections - Prior Year	68,685	68,685	-
Cir Clk/Clk & Master Collections-Pr Yr	45,790	55,790	10,000
Interest & Penalty	13,600	13,600	-
Pick-Up Taxes	3,000	3,000	-
Payments in Lieu of Taxes - Local	-	5,765	5,765
Bank Excise Tax	2,000	2,000	-
Other General Service Charges	55,000	55,000	-
State Aid Program	350,000	350,000	-
Gasoline & Motor Fuel Tax	1,596,658	1,596,658	-
Petroleum Special Tax	35,650	35,650	-
Other Direct Federal Revenue	61,858	-	(61,858)
<b>Total Revenue</b>	<b>5,181,665</b>	<b>5,206,296</b>	<b>24,631</b>
Admin - County Official/Administrative Officer	99,812	106,901	7,089
Admin - Accountants/Bookkeepers	51,445	54,418	2,973
Admin - Clerical Personnel	28,002	29,402	1,400
Admin - Longevity Pay	1,900	1,900	-
Admin - Board & Committee Members Fees	17,520	17,520	-
Admin - Social Security	12,201	12,911	710
Admin - State Retirement	16,134	18,778	2,644
Admin - Life Insurance	220	220	-
Admin - Medical Insurance	24,908	26,133	1,225
Admin - Dental Insurance	456	456	-
Admin - Unemployment Compensation	788	625	(163)
Admin - Employer Medicare Liability	2,952	3,124	172
Admin - Communication	13,400	13,400	-
Admin - Data Processing Services	776	776	-
Admin - Dues & Memberships	3,404	3,504	100
Admin - Legal Services	200	200	-
Admin - Legal Notices, Recording & Court Costs	500	500	-
Admin - Postal Charges	500	500	-
Admin - Travel	500	500	-
Admin - Other Contracted Services	5,000	5,920	920
Admin - Office Supplies	2,800	2,800	-
Admin - Other Charges	6,996	6,996	-
Admin - Office Equip	750	750	-
Highway & Bridge Maint. - Laborers	1,257,141	1,155,999	(101,142)

Description	21 - 22 Budget	22 - 23 Proposed	Variance
Highway & Bridge Maint. - Longevity Pay	34,000	28,500	(5,500)
Highway & Bridge Maint. - Overtime Pay	114,550	114,550	-
Highway & Bridge Maint. - Social Security	85,045	78,775	(6,270)
Highway & Bridge Maint. - State Retirement	123,453	123,573	120
Highway & Bridge Maint. - Life Insurance	2,131	2,376	245
Highway & Bridge Maint. - Medical Insurance	276,944	333,312	56,368
Highway & Bridge Maint. - Dental Insurance	5,700	5,700	-
Highway & Bridge Maint. - Unemployment Compensation	5,487	3,812	(1,675)
Highway & Bridge Maint. - Employer Medicare Liability	20,576	19,059	(1,517)
Highway & Bridge Maint. - Rentals	2,000	2,000	-
Highway & Bridge Maint. - Asphalt-Liquid	572,660	572,660	-
Highway & Bridge Maint. - Other Road Materials	50,000	50,000	-
Highway & Bridge Maint. - Pipe-Metal	25,000	25,000	-
Highway & Bridge Maint. - Road Signs	20,000	20,000	-
Highway & Bridge Maint. - Salt	7,000	7,000	-
Highway & Bridge Maint. - Uniforms	15,000	15,000	-
Highway & Bridge Maint. - Other Supplies & Materials	15,258	15,258	-
Operation & Maint. Of Equip - Mechanic(s)	205,952	218,213	12,261
Operation & Maint. Of Equip - Longevity Pay	6,000	4,600	(1,400)
Operation & Maint. Of Equip - Overtime Pay	26,086	30,000	3,914
Operation & Maint. Of Equip - Social Security	14,387	15,408	1,021
Operation & Maint. Of Equip - State Retirement	20,884	24,219	3,335
Operation & Maint. Of Equip - Life Insurance	440	440	-
Operation & Maint. Of Equip - Medical Insurance	50,885	53,391	2,506
Operation & Maint. Of Equip - Dental Insurance	228	456	228
Operation & Maint. Of Equip - Unemployment Compensation	929	746	(183)
Operation & Maint. Of Equip - Employer Medicare Liability	3,481	3,728	247
Operation & Maint. Of Equip - Maint. & Repair Services-Equip	193,000	200,000	7,000
Operation & Maint. Of Equip - Diesel Fuel	82,500	92,700	10,200
Operation & Maint. Of Equip - Gasoline	137,500	144,000	6,500
Operation & Maint. Of Equip - Lubricants	30,000	40,000	10,000
Operation & Maint. Of Equip - Natural Gas	88,292	90,058	1,766
Operation & Maint. Of Equip - Tires & Tubes	32,040	32,040	-
Operation & Maint. Of Equip - Water & Sewer	743	758	15
Operation & Maint. Of Equip - Other Supplies & Materials	14,682	14,682	-
Operation & Maint. Of Equip - Other Equip	150,000	150,000	-
Quarry Operations - Laborers	286,999	287,768	769
Quarry Operations - Longevity Pay	7,300	5,300	(2,000)
Quarry Operations - Overtime Pay	39,627	44,127	4,500
Quarry Operations - Social Security	20,251	20,578	327

Description	21 - 22 Budget	22 - 23 Proposed	Variance
Quarry Operations - State Retirement	29,397	31,818	2,421
Quarry Operations - Life Insurance	659	659	-
Quarry Operations - Medical Insurance	101,042	95,411	(5,631)
Quarry Operations - Dental Insurance	1,368	1,368	-
Quarry Operations - Unemployment Compensation	1,307	996	(311)
Quarry Operations - Employer Medicare Liability	4,900	4,979	79
Quarry Operations - Explosive & Drilling Services	80,000	80,000	-
Quarry Operations - Maint. & Repair Services-Equip	40,000	40,000	-
Quarry Operations - Electricity	197,076	201,018	3,942
Quarry Operations - Other Charges	24,995	24,995	-
Asphalt Plant Operations - Maint. & Repair Services-Equip	30,000	30,000	-
Asphalt Plant Operations - Other Contracted Services	2,600	2,600	-
Other Charges - Building & Contents Insurance	8,421	12,681	4,260
Other Charges - Liability Insurance	8,707	13,112	4,405
Other Charges - Trustee's Commission	73,440	74,909	1,469
Other Charges - Vehicle & Equip Insurance	19,482	30,688	11,206
Employee Benefits - Workman's Compensation Insurance	131,294	115,380	(15,914)
Capital Outlay - Bridge Construction	91,662	91,662	-
<b>Total Expense</b>	<b>5,181,665</b>	<b>5,206,296</b>	<b>24,631</b>



Description	21 - 22 Budget	22 - 23 Requested	Variance
Committed for Debt Service                      () $\text{=favorable}$	(377,231)	(267,147)	110,084
Current Property Tax                      ( $\$0.15+0.03-0.02$ ) $\text{= } \$0.16$	1,940,198	2,135,600	195,402
Trustee's Collections - Prior Year	57,670	57,670	-
Trustee's Collections - Bankruptcy	-	-	-
Cir Clk/Clk & Master Collections-Pr Yr	50,369	50,369	-
Interest And Penalty	11,737	11,737	-
Pick-Up Taxes	1,000	1,000	-
Payments In Lieu Of Taxes-Local Utilitie	5,000	5,000	-
Local Option Sales Tax	1,709,932	2,048,998	339,066
Wheel Tax	2,300,000	2,300,000	-
Adequate Facilities/Development Tax	350,000	350,000	-
Bank Excise Tax	5,000	5,000	-
Interest Earned	225,000	225,000	-
Other Local Revenues -Nursing Home Reimbursement	651,388	795,475	144,088
Other Local Revenues - EMS Radios	2,000	-	(2,000)
Tax Credit Bond - GOB Series 2010 Rebate	442,656	442,656	-
Transfers In - QSCB Rebate	483,854	483,854	(0)
<b>Total Revenue</b>	<b>7,858,573</b>	<b>8,645,212</b>	<b>786,639</b>
General Government - Principal On Bonds	280,000	405,000	125,000
General Government - Principal On Other Loans	955,000	1,005,000	50,000
Education - Principal On Bonds	2,560,000	2,665,000	105,000
Education - Principal On Other Loans	889,628	895,400	5,772
General Government - Interest On Bonds	371,388	390,475	19,088
General Government - Interest On Other Loans	219,750	172,000	(47,750)
Education - Interest On Bonds	1,904,719	1,778,916	(125,803)
Education - Interest On Other Loans	527,089	1,182,420	655,331
General Government - Trustee's Commission	125,000	125,000	-
General Government - Other Debt Service	26,000	26,000	-
Transfers Out - Transfers To Other Funds	-	-	-
<b>Total Expense</b>	<b>7,858,573</b>	<b>8,645,212</b>	<b>786,638</b>

Principal	Remaining Principal	2022-2023 Principal
E-3-D - Justice Center	3,440,000	1,005,000
County	3,440,000	1,005,000
GOB Series 2017 - Schools	1,975,000	1,975,000
GOB Series 2020A - Schools	14,050,000	640,000
GOB Series 2021A - Schools	6,300,000	50,000
GOB Series 2010 - Schools	16,000,000	-
QSCB Series 2010 - Schools	3,432,959	661,112
EESI - Schools	413,915	234,288
Schools	42,171,874	3,560,400
GOB Series 2020B - Nursing Home	7,750,000	100,000
GOB Series 2021B - Nursing Home	5,230,000	305,000
GOB Series 2022 - Nursing Home	2,000,000	-
Nursing Home	14,980,000	405,000
QSCB - Admin Cost		
General Gov. - Trustee's Commission		
<b>Total Principal</b>	<b>60,591,874</b>	<b>4,970,400</b>

Interest		Rate	2022-2023 Interest
E-3-D - Justice Center	V	5.00%	172,000
GOB Series 2017 - Schools	F	5.00%	98,750
GOB Series 2020A - Schools	F	3.40%	477,819
GOB Series 2021A - Schools	F	2.30%	142,348
GOB Series 2010 - Schools	F	3.90%	1,060,000
QSCB Series 2010 - Schools	F	0.90%	1,174,757
EESI - Schools	F	1.90%	7,663
GOB Series 2020B - Nursing Home	F	3.00%	232,500
GOB Series 2021B - Nursing Home	F	1.90%	97,975
GOB Series 2022 - Nursing Home	F	3.00%	60,000
<b>Total Interest (after rebates)</b>		<b>3.03%</b>	<b>3,523,812</b>

Misc	
QSCB - Admin Cost	26,000
General Gov. - Trustee's Commission	125,000
<b>Total Debt Service Expense</b>	<b>8,645,212</b>

Jefferson County Budget  
2022-2023

County Capital  
Fund 171

4/15/2022

Description	21 - 22 Budget	22 - 23 Proposed	Variance
Committed for Capital Projects (Favorable)	(306,680)	-	306,680
Committed for Capital Projects - Courthouse Interior	56,999	-	(56,999)
Current Property Tax (\$0.05-0.03+0.02)= \$0.04	646,733	533,900	(112,833)
Trustee's Collections - Prior Year	6,869	6,869	-
Cir Clk/Clk & Master Collections-Pr Yr	4,579	4,579	-
Interest And Penalty	6,000	6,000	-
Pick-Up Taxes	4,000	4,000	-
Payments In Lieu Of Taxes-Local Utilitie	2,000	2,000	-
Bank Excise Tax	3,000	3,000	-
Other State Grants - Sheriff's Dept Security System	270,000	-	(270,000)
CARES Grant - Health Dept Awning	-	37,500	37,500
Transfers in (Litigation Tax from Fund 101)	-	264,009	264,009
Transfers In (ADA from Fund 101)	-	-	-
<b>Total Revenue</b>	<b>693,500</b>	<b>861,857</b>	<b>168,357</b>
Admin Of Justice - Interest On Notes - EMS Radios	2,000	-	(2,000)
Public Safety - Bldg Imp - Emergency Medical Services - Interior Paint	30,000	-	(30,000)
Public Safety - Bldg Imp - Sheriff's Dept Concrete Pad at Security Fence	12,000	-	(12,000)
Public Safety - Bldg Imp - Sheriff's Dept Laundry Equipment	29,000	-	(29,000)
Public Safety - Bldg Imp - White Pine EMS Station Parking Lot Addition	-	9,250	9,250
Public Safety - Bldg Imp - JCESC Additional Pad/Wall for Recycle Dumpster	-	26,500	26,500
Public Safety - Bldg Imp - Justice Center Bypass Sewage Grinder	-	30,000	30,000
Public Safety - Bldg Imp - Jail Workhouse Back up Generator	-	75,000	75,000
Public Safety - Bldg Imp - Sheriff's Dept Security Fencing	-	58,400	58,400
Public Safety - Data Processing Equipment - Sheriff's Dept Security System	270,000	-	(270,000)
Public Safety - Data Processing Equipment - Sheriff's Dept Security System Upgra	-	275,000	275,000
Public Health And Welfare - Health Dept Awning CARES Grant	-	37,500	37,500
Public Health And Welfare - Bldg Imp - JCHD	79,500	-	(79,500)
Public Health And Welfare - Sanitation (Fund 116) Front Loader Truck	-	275,207	275,207
General - Trustee's Commission	75,000	75,000	-
General - Bldg Imp - Courthouse Floors	30,000	-	(30,000)
General - Bldg Imp - Courthouse Interior - LED Lights	65,000	-	(65,000)
General - Bldg Imp - Courthouse Paint Sprinkler System	5,000	-	(5,000)
General - Data Processing Equipment - Information Technology	46,000	-	(46,000)
General - Bldg Imp - County Parking Lots (Sealing & Striping)	50,000	-	(50,000)
<b>Total Expense</b>	<b>693,500</b>	<b>861,857</b>	<b>168,357</b>



<b>Description</b>	<b>21 - 22 Budget</b>	<b>22 - 23 Proposed</b>	<b>Variance</b>
Community Development	470,000.00	470,000	-
Total Revenue	470,000.00	470,000	-
Public Safety - Motor Vehicles	360,000.00	360,000	-
Public Safety - Other Equipment	110,000.00	110,000	-
Total Expense	470,000.00	470,000	-

Description	21 - 22 Budget	22 - 23 Proposed	Variance
Unassigned Fund Balance Use	3,431	30,502	27,071
Commercial And Industrl Waste Coll Chrg	700,000	780,000	80,000
Tipping Fees	775,000	775,000	-
Sale Of Recycled Materials	220,000	285,000	65,000
Miscellaneous Refunds	45,000	45,000	-
Other State Revenues	20,000	20,000	-
<b>Total Revenue</b>	<b>1,763,431</b>	<b>1,935,502</b>	<b>172,071</b>
Landfill Operation And Maint. - Supervisor/Director	34,422	36,143	1,721
Landfill Operation And Maint. - Accountants/Bookkeepers	39,934	41,496	1,562
Landfill Operation And Maint. - Part-Time Personnel	18,179	21,500	3,321
Landfill Operation And Maint. - Longevity Pay	10,400	7,050	(3,350)
Landfill Operation And Maint. - Overtime Pay	50,000	51,000	1,000
Landfill Operation And Maint. - Other Salaries & Wages	388,695	395,159	6,464
Landfill Operation And Maint. - Board And Committee Members Fees	4,320	4,320	-
Landfill Operation And Maint. - Social Security	33,205	34,077	872
Landfill Operation And Maint. - State Retirement	37,650	49,404	11,754
Landfill Operation And Maint. - Life Insurance	1,062	1,062	-
Landfill Operation And Maint. - Medical Insurance	144,917	143,523	(1,394)
Landfill Operation And Maint. - Dental Insurance	1,824	1,596	(228)
Landfill Operation And Maint. - Unemployment Compensation	5,356	5,497	141
Landfill Operation And Maint. - Employer Medicare Liability	8,034	8,245	211
Landfill Operation And Maint. - Engineering Services	60,000	70,000	10,000
Landfill Operation And Maint. - Evaluation And Testing	70,000	70,000	-
Landfill Operation And Maint. - Janitorial Services	1,800	2,000	200
Landfill Operation And Maint. - Maint. Agreements	1,800	2,200	400
Landfill Operation And Maint. - Maint. And Repair Services-Equipment	50,000	60,000	10,000
Landfill Operation And Maint. - Postal Charges	150	150	-
Landfill Operation And Maint. - Rentals	8,000	8,500	500
Landfill Operation And Maint. - Travel	1,500	1,500	-
Landfill Operation And Maint. - Contracts For Development Costs	70,000	80,000	10,000
Landfill Operation And Maint. - Other Contracted Services	35,000	110,000	75,000
Landfill Operation And Maint. - Crushed Stone	40,000	40,000	-
Landfill Operation And Maint. - Diesel Fuel	150,000	180,000	30,000
Landfill Operation And Maint. - Gasoline	22,000	26,500	4,500
Landfill Operation And Maint. - Lubricants	18,000	21,000	3,000
Landfill Operation And Maint. - Office Supplies	5,000	5,000	-
Landfill Operation And Maint. - Pipe	2,000	2,000	-
Landfill Operation And Maint. - Small Tools	4,000	4,000	-
Landfill Operation And Maint. - Tires And Tubes	5,000	5,500	500

Description	21 - 22 Budget	22 - 23 Proposed	Variance
Landfill Operation And Maint. - Uniforms	7,500	8,000	500
Landfill Operation And Maint. - Utilities	12,000	15,000	3,000
Landfill Operation And Maint. - Other Supplies And Materials	20,000	20,000	-
Landfill Operation And Maint. - Building And Contents Insurance	1,999	2,877	878
Landfill Operation And Maint. - Liability Insurance	2,336	3,517	1,181
Landfill Operation And Maint. - Trustee's Commission	17,000	19,000	2,000
Landfill Operation And Maint. - Vehicle And Equipment Insurance	6,707	10,100	3,393
Landfill Operation And Maint. - Workman's Compensation Insurance	31,641	26,585	(5,056)
Landfill Operation And Maint. - Surcharge	40,000	40,000	-
Landfill Operation And Maint. - Other Charges	20,000	20,000	-
Landfill Operation And Maint. - Principal On Notes	160,000	160,000	-
Landfill Operation And Maint. - Interest On Bonds	20,000	20,000	-
Landfill Operation And Maint. - Office Equipment	2,000	2,000	-
Landfill Operation And Maint. - Solid Waste Equipment	100,000	100,000	-
Total Expense	1,763,431	1,935,502	172,071



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
39000	Fund Balance				-	-	
40110	Current Property Tax				10,477,071	10,811,475	334,404
40120	Trustee's Collections - Prior Year				220,570	227,610	7,040
40130	Cir Clk/Clk & Master Collections-Pr Yr				330,855	341,415	10,560
40140	Interest And Penalty				50,000	50,000	-
40150	Pick-Up Taxes				10,000	10,000	-
40161	Payments In Lieu Of Taxes - T. V. A.				13,000	13,000	-
40162	Payments In Lieu Of Taxes-Local Utilitie				15,000	15,000	-
40210	Local Option Sales Tax				6,144,986	7,644,986	1,500,000
40275	Local Option Mixed Drink Taxes Collected				30,000	30,000	-
40320	Bank Excise Tax				20,000	20,000	-
41110	Marriage Licenses				2,400	2,400	-
43570	Receipts From Individual Schools				40,000	40,000	-
43570	Receipts From Individual Schools			SPP	120,000	-	(120,000)
43581	Community Service Fees - Children				185,000	185,000	-
44990	Other Local Revenues				500	500	-
46511	Basic Education Program	BEP			39,388,000	39,433,000	45,000
46515	Early Childhood Education				765,055	765,055	-
46590	Other State Education Funds				450,428	450,428	-
46591	Coordinated School Health				110,000	110,000	-
46594	Family Resource Center			700	88,835	88,835	-
46610	Career Ladder Program				98,100	88,000	(10,100)
46820	Income Tax				100,000	-	(100,000)
46830	Beer Tax				18,487	18,487	-
46840	Alcoholic Beverage Tax				80,000	80,000	-
46851	State Revenue Sharing -T.V.A.				1,006,000	1,006,000	-
46981	Safe Schools Grant			800	276,507	148,000	(128,507)
47143	Education Of The Handicapped Act				20,000	20,000	-
47640	ROTC Reimbursement				58,525	58,525	-
48990	Other Revenues				77,822	77,822	-
48990	Other - Medicaid Reimbursement			201	15,000	15,000	-
49800	Transfers In				121,809	125,000	3,191
34555	Restricted for Education			003	140,000	-	(140,000)
34655	Committed for Education			201	120,000	120,000	-
34755	Assigned for Education				128,800	-	(128,800)
	Total Revenues				60,722,750	61,995,538	1,272,788

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
71100	Regular Instruction Program	116	Teachers	x	19,753,104	20,395,008	641,904
71100	Regular Instruction Program	116	Teachers	003	-	-	-
71100	Regular Instruction Program	116	Teachers	030	17,000	20,600	3,600
71100	Regular Instruction Program	116	Teachers	035	6,500	6,500	-
71100	Regular Instruction Program	117	Career Ladder Program	x	52,000	48,999	(3,001)
71100	Regular Instruction Program	163	Aides	x	278,142	432,776	154,634
71100	Regular Instruction Program	186	Longevity Pay	x	7,843	4,791	(3,052)
71100	Regular Instruction Program	189	Other Salaries & Wages	x	211,721	466,427	254,706
71100	Regular Instruction Program	195	Certified Substitute Teach	x	173,562	212,131	38,569
71100	Regular Instruction Program	195	Certified Substitute Teach	004	6,000	7,333	1,333
71100	Regular Instruction Program	195	Certified Substitute Teach	015	6,363	7,777	1,414
71100	Regular Instruction Program	195	Certified Substitute Teach	020	10,309	12,600	2,291
71100	Regular Instruction Program	195	Certified Substitute Teach	025	1,132	1,384	252
71100	Regular Instruction Program	195	Certified Substitute Teach	035	5,667	6,926	1,259
71100	Regular Instruction Program	195	Certified Substitute Teach	077	546	667	121
71100	Regular Instruction Program	195	Certified Substitute Teach	300	1,455	1,778	323
71100	Regular Instruction Program	198	Non-Certified Substitute	x	329,012	394,814	65,802
71100	Regular Instruction Program	198	Non-Certified Substitute	004	6,515	7,818	1,303
71100	Regular Instruction Program	198	Non-Certified Substitute	015	7,804	9,364	1,560
71100	Regular Instruction Program	198	Non-Certified Substitute	020	5,727	6,872	1,145
71100	Regular Instruction Program	198	Non-Certified Substitute	025	920	1,104	184
71100	Regular Instruction Program	198	Non-Certified Substitute	035	5,667	6,800	1,133
71100	Regular Instruction Program	198	Non-Certified Substitute	077	2,879	3,424	545
71100	Regular Instruction Program	198	Non-Certified Substitute	300	5,454	6,544	1,090
71100	Regular Instruction Program	201	Social Security		1,292,286	1,340,046	47,760
71100	Regular Instruction Program	204	State Retirement		2,048,759	1,945,228	(103,531)
71100	Regular Instruction Program	206	Life Insurance		29,256	29,591	335
71100	Regular Instruction Program	207	Medical Insurance		3,853,397	4,090,783	237,386
71100	Regular Instruction Program	208	Dental Insurance		83,412	82,969	(443)
71100	Regular Instruction Program	212	Employer Medicare Liability		312,650	312,320	(330)
71100	Regular Instruction Program	217	Retirement - Hybrid Stabilization		1	1	-
71100	Regular Instruction Program	399	Other Contracted Services		75,500	75,500	-
71100	Regular Instruction Program	399	Other Contracted Service	015	17,080	32,080	15,000
71100	Regular Instruction Program	399	Other Contracted Service	035	29,173	61,975	32,802
71100	Regular Instruction Program	429	Instructional Supplies		105,608	105,608	-
71100	Regular Instruction Program	429	Instructional Supplies	004	1,939	1,939	-
71100	Regular Instruction Program	429	Instructional Supplies	014	1,500	1,500	-
71100	Regular Instruction Program	429	Instructional Supplies	015	200,600	191,400	(9,200)
71100	Regular Instruction Program	429	Instructional Supplies	020	22,700	2,150	(20,550)
71100	Regular Instruction Program	429	Instructional Supplies	025	1,000	1,000	-
71100	Regular Instruction Program	429	Instructional Supplies	025	8,000	8,000	-
71100	Regular Instruction Program	430	Textbooks - Electronic	015	35,000	61,043	26,043
71100	Regular Instruction Program	430	Textbooks - Electronic	035	44,831	57,287	12,456
71100	Regular Instruction Program	449	Textbooks - Bound	015	536,300	398,878	(137,422)
71100	Regular Instruction Program	524	Staff Development		4,000	5,320	1,320
71100	Regular Instruction Program	599	Other Supplies and Mate	015	-	10,700	10,700
71100	Regular Instruction Program	535	Fee Waivers		150,000	254,930	104,930
71100	Regular Instruction Program	722	Regular Instruction Equip	250	252,572	252,572	-
					30,000,886	31,385,257	1,384,371



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
71150	Alternative Instruction Program	116	Teachers	950	144,500	151,701	7,201
71150	Alternative Instruction Program	117	Career Ladder Program		1,000	-	(1,000)
71150	Alternative Instruction Program	163	Aides	950	14,731	16,852	2,121
71150	Alternative Instruction Program	186	Longevity Pay		783	783	-
71150	Alternative Instruction Program	195	Certified Substitute Teach	950	849	1,037	188
71150	Alternative Instruction Program	201	Social Security	950	9,974	10,563	589
71150	Alternative Instruction Program	204	State Retirement	950	15,688	15,170	(518)
71150	Alternative Instruction Program	206	Life Insurance	950	293	220	(73)
71150	Alternative Instruction Program	207	Medical Insurance	950	31,030	23,982	(7,048)
71150	Alternative Instruction Program	208	Dental Insurance	950	756	756	-
71150	Alternative Instruction Program	212	Employer Medicare Liabil	950	2,413	2,529	116
71150	Alternative Instruction Program	429	Instructional Supplies		1,680	1,680	-
71150	Alternative Instruction Program	499	Other Supplies And Mate	950	1,250	1,250	-
71150	Alternative Instruction Program	790	Other Equipment	950	500	500	-
					225,447	227,023	1,576
71200	Special Education Program	105	Director	x	-	70,000	70,000
71200	Special Education Program	116	Teachers	x	-	762,495	762,495
71200	Special Education Program	116	Teachers	200	2,242,400	1,313,946	(928,454)
71200	Special Education Program	117	Career Ladder Program	x	3,000	3,000	-
71200	Special Education Program	128	Homebound Teachers	200	11,288	-	(11,288)
71200	Special Education Program	163	Aides	200	222,375	165,889	(56,486)
71200	Special Education Program	171	Speech Pathologist	200	426,400	387,001	(39,399)
71200	Special Education Program	186	Longevity Pay	200	8,895	3,187	
71200	Special Education Program	189	Other Salaries & Wages	200	-	-	-
71200	Special Education Program	201	Social Security	x	180,505	178,279	(2,226)
71200	Special Education Program	204	State Retirement	x	280,106	258,793	(21,313)
71200	Special Education Program	206	Life Insurance	x	4,466	4,612	146
71200	Special Education Program	207	Medical Insurance	x	537,151	594,667	57,516
71200	Special Education Program	208	Dental Insurance	x	13,356	13,356	-
71200	Special Education Program	212	Employer Medicare Liabil	200	43,671	42,019	(1,652)
71200	Special Education Program	429	Instructional Supplies		18,195	18,195	-
71200	Special Education Program	599	Other Charges		2,000	2,000	-
71200	Special Education Program	725	Special Education Equipment		18,000	18,000	-
					4,011,808	3,835,439	(170,661)



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
71300	Career and Technical Education I	116	Teachers	300	1,548,106	1,560,755	12,649
71300	Career and Technical Education I	117	Career Ladder Program	300	2,000	1,000	(1,000)
71300	Career and Technical Education I	163	Assistants	300	-	16,852	16,852
71300	Career and Technical Education I	195	Certified Substitute Teach	300	1,455	-	(1,455)
71300	Career and Technical Education I	198	Non-Certified Substitute	300	5,417	-	(5,417)
71300	Career and Technical Education I	201	Social Security	300	96,409	98,602	2,193
71300	Career and Technical Education I	204	State Retirement	300	154,187	143,132	(11,055)
71300	Career and Technical Education I	206	Life Insurance	300	2,123	1,964	(159)
71300	Career and Technical Education I	207	Medical Insurance	300	264,906	263,190	(1,716)
71300	Career and Technical Education I	208	Dental Insurance	300	6,300	6,004	(296)
71300	Career and Technical Education I	212	Employer Medicare Liabil	300	23,325	23,342	17
71300	Career and Technical Education I	336	Maintenance And Repair	300	1,500	1,000	(500)
71300	Career and Technical Education I	429	Instructional Supplies		8,200	9,146	946
71300	Career and Technical Education I	429	Instructional Supplies	300	58,850	58,850	-
71300	Career and Technical Education I	429	Instructional Supplies	301	39,022	25,000	(14,022)
71300	Career and Technical Education I	730	Vocational Instruction Eq	300	4,500	4,500	-
71300	Career and Technical Education I	730	Vocational Instruction Eq	301	44,256	15,000	(29,256)
					2,260,556	2,228,337	(32,219)
72110	Attendance	105	Supervisor/Director	x	81,450	84,000	2,550
72110	Attendance	117	Career Ladder Program	x	-	-	-
72110	Attendance	186	Longevity Pay	x	1,991	-	-
72110	Attendance	189	Other Salaries & Wages	x	198,980	118,899	(80,081)
72110	Attendance	201	Social Security	x	17,511	12,580	(4,931)
72110	Attendance	204	State Retirement	x	26,089	18,261	(7,828)
72110	Attendance	206	Life Insurance	x	220	293	73
72110	Attendance	207	Medical Insurance	x	34,521	44,829	10,308
72110	Attendance	208	Dental Insurance	x	504	756	252
72110	Attendance	212	Employer Medicare Liabil	x	4,237	3,044	(1,193)
72110	Attendance	355	Travel	610	1,300	1,300	-
72110	Attendance	499	Other Supplies And Mate	610	400	400	-
72110	Attendance	524	Staff Development	610	2,300	2,300	-
					369,503	286,662	(80,850)

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72120	Health Services	105	Supervisor/Director	x	-	-	-
72120	Health Services	105	Supervisor/Director	240	103,750	51,123	(52,627)
72120	Health Services	131	Medical Personnel	x	360,712	-	(360,712)
72120	Health Services	161	Secretary(s)	x	33,687	764	(32,923)
72120	Health Services	186	Longevity Pay	x	10,471	931	(9,540)
72120	Health Services	189	Other Salaries & Wages	x	13,056	17,429	4,373
72120	Health Services	201	Social Security	x	32,344	6,484	(25,860)
72120	Health Services	204	State Retirement	x	40,447	9,412	(31,035)
72120	Health Services	206	Life Insurance	x	1,047	1,347	300
72120	Health Services	207	Medical Insurance	x	126,532	178,408	51,876
72120	Health Services	208	Dental Insurance	x	2,772	3,974	1,202
72120	Health Services	212	Employer Medicare Liabil	x	7,826	1,555	(6,271)
72120	Health Services	348	Postal Charges	241	400	400	-
72120	Health Services	355	Travel		2,000	2,000	-
72120	Health Services	355	Travel	241	1,800	1,800	-
72120	Health Services	399	Contracted Services		-	50,000	50,000
72120	Health Services	499	Other Supplies And Materials		7,326	7,326	-
72120	Health Services	499	Other Supplies And Mate 240		-	-	-
72120	Health Services	499	Other Supplies And Mate 241		7,333	7,333	-
72120	Health Services	524	Staff Development		1,500	1,500	-
72120	Health Services	524	Staff Development	241	2,148	2,148	-
72120	Health Services	735	Health Equipment		2,500	2,500	-
72120	Health Services	790	Other Equipment		2,200	2,200	-
72120	Health Services	790	Other Equipment	241	1,000	1,000	-
					760,851	349,634	(411,217)



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72130	Other Student Support	117	Career Ladder Program	x	2,000	1,000	(1,000)
72130	Other Student Support	123	Guidance Personnel	x	1,045,930	1,108,676	62,746
72130	Other Student Support	123	Guidance Personnel	950	56,600	56,601	1
72130	Other Student Support	186	Longevity Pay	x	1,068	-	
72130	Other Student Support	189	Other Salaries & Wages	x	60,881	20,602	(40,279)
72130	Other Student Support	201	Social Security	x	72,198	73,587	1,389
72130	Other Student Support	204	State Retirement	x	114,946	106,819	(8,127)
72130	Other Student Support	206	Life Insurance	x	1,585	1,434	(151)
72130	Other Student Support	207	Medical Insurance	x	213,034	197,097	(15,937)
72130	Other Student Support	208	Dental Insurance	x	5,544	5,023	(521)
72130	Other Student Support	212	Employer Medicare Liabil	x	17,468	17,804	336
72130	Other Student Support	322	Evaluation And Testing	010	7,000	7,000	-
72130	Other Student Support	322	Evaluation And Testing	015	-	600	600
72130	Other Student Support	322	Evaluation And Testing	020	38,800	30,260	(8,540)
72130	Other Student Support	322	Evaluation And Testing	950	2,500	2,500	-
72130	Other Student Support	355	Travel	010	3,000	3,990	990
72130	Other Student Support	355	Travel	015		1,995	1,995
72130	Other Student Support	399	Other Contracted Services		175,865	175,865	0
72130	Other Student Support	399	Other Contracted Service	175	2,160	2,160	-
72130	Other Student Support	399	Other Contracted Service	800	236,507	101,647	(134,860)
72130	Other Student Support	499	Other Supplies And Mate	010	6,000	6,000	-
72130	Other Student Support	499	Other Supplies And Mate	010	6,000	12,000	-
72130	Other Student Support	499	Other Supplies And Mate	20	5,000	5,000	-
72130	Other Student Support	499	Other Supplies And Mate	175	1,200	1,200	-
72130	Other Student Support	499	Other Supplies And Mate	800	10,000	10,000	-
72130	Other Student Support	524	Staff Development	010	7,000	7,000	-
72130	Other Student Support	599	Other Charges	010	1,000	1,000	-
72130	Other Student Support	599	Other Charges	015	10,700	10,700	-
72130	Other Student Support	599	Other Charges	020	1,000	640	(360)
72130	Other Student Support	599	Other Charges	025	250	250	-
72130	Other Student Support	790	Other Equipment	010	2,500	2,500	-
72130	Other Student Support	790	Other Equipment	800	20,000	54,590	34,590
72130	Other Student Support	790	Other Equipment	175	5,000	5,000	-
					2,121,736	2,030,540	(107,128)



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72210	Regular Instruction Program	105	Supervisor/Director	x	308,634	220,881	(87,753)
72210	Regular Instruction Program	129	Librarians	x	620,300	576,628	(43,672)
72210	Regular Instruction Program	138	Instructional Computer P	x	80,940	60,000	(20,940)
72210	Regular Instruction Program	161	Secretary(s)	x	37,860	38,929	1,069
72210	Regular Instruction Program	162	Clerical Personnel	x	71,990	43,331	(28,659)
72210	Regular Instruction Program	186	Longevity Pay	x	4,482	7,468	2,986
72210	Regular Instruction Program	189	Other Salaries & Wages	x	461,823	327,185	(134,638)
72210	Regular Instruction Program	189	Other Salaries & Wages	25	21,550	21,550	-
72210	Regular Instruction Program	201	Social Security	x	99,670	79,270	(20,400)
72210	Regular Instruction Program	204	State Retirement	x	152,615	115,069	(37,546)
72210	Regular Instruction Program	206	Life Insurance	x	1,830	1,994	164
72210	Regular Instruction Program	207	Medical Insurance	x	224,575	268,935	44,360
72210	Regular Instruction Program	208	Dental Insurance	x	4,788	5,099	311
72210	Regular Instruction Program	212	Employer Medicare Liabil	x	24,114	15,264	(8,850)
72210	Regular Instruction Program	307	Communication	035	1,500	1,500	-
72210	Regular Instruction Program	355	Travel		4,500	5,985	1,485
72210	Regular Instruction Program	355	Travel	015	-	-	-
72210	Regular Instruction Program	355	Travel	020	2,800	2,800	-
72210	Regular Instruction Program	355	Travel	077	500	800	300
72210	Regular Instruction Program	399	Other Contracted Services		5,500	5,500	-
72210	Regular Instruction Program	399	Other Contracted Service	020	33,500	33,561	61
72210	Regular Instruction Program	499	Other Supplies And Materials		3,640	3,640	-
72210	Regular Instruction Program	499	Other Supplies And Mate	025	7,500	7,500	-
72210	Regular Instruction Program	499	Other Supplies And Mate	030	1,075	1,725	650
72210	Regular Instruction Program	499	Other Supplies And Mate	035	2,000	2,000	-
72210	Regular Instruction Program	499	Other Supplies And Mate	077	300	1,000	700
72210	Regular Instruction Program	524	Staff Development	004	1,600	1,600	-
72210	Regular Instruction Program	524	Staff Development	014	2,500	2,500	-
72210	Regular Instruction Program	524	Staff Development	015	47,000	47,000	-
72210	Regular Instruction Program	524	Staff Development	020	16,900	16,900	-
72210	Regular Instruction Program	524	Staff Development	025	5,500	5,500	-
72210	Regular Instruction Program	524	Staff Development	030	950	250	(700)
72210	Regular Instruction Program	524	Staff Development	035	10,677	8,826	(1,851)
72210	Regular Instruction Program	524	Staff Development	077	-	625	625
72210	Regular Instruction Program	524	Staff Development	950	1,500	1,500	-
72210	Regular Instruction Program	599	Other Charges	025	2,000	2,000	-
72210	Regular Instruction Program	599	Other Charges	800	10,000	10,000	-
72210	Regular Instruction Program	790	Other Equipment		-	-	-
72210	Regular Instruction Program	790	Other Equipment	025	1,800	1,800	-
72210	Regular Instruction Program	790	Other Equipment	035	8,000	8,000	-
					2,286,413	1,954,115	(332,298)

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72215	Alternative Instruction Program	105	Supervisor/Director	950	70,820	-	(70,820)
72215	Alternative Instruction Program	161	Secretary(s)	950	20,580	21,706	1,126
72215	Alternative Instruction Program	186	Longevity Pay	950	566	566	-
72215	Alternative Instruction Program	201	Social Security	950	5,702	1,381	(4,321)
72215	Alternative Instruction Program	204	State Retirement	950	8,941	2,005	(6,936)
72215	Alternative Instruction Program	206	Life Insurance	950	147	74	(73)
72215	Alternative Instruction Program	207	Medical Insurance	950	15,578	8,021	(7,557)
72215	Alternative Instruction Program	208	Dental Insurance	950	252	-	(252)
72215	Alternative Instruction Program	212	Employer Medicare Liabil	950	1,380	326	(1,054)
72215	Alternative Instruction Program	307	Communication	950	2,000	-	(2,000)
72215	Alternative Instruction Program	355	Travel	950	1,000	1,330	330
72215	Alternative Instruction Program	399	Other Contracted Service	950	1,860	1,860	-
72215	Alternative Instruction Program	435	Office Supplies	950	2,000	2,000	-
72215	Alternative Instruction Program	790	Other Equipment	950	2,000	2,000	-
					132,826	41,269	(91,557)
72220	Special Education Program	105	Supervisor/Director	x	77,160	83,161	6,001
72220	Special Education Program	116	Teachers	x	68,700	-	(68,700)
72220	Special Education Program	117	Career Ladder Program	x	1,550	-	(1,550)
72220	Special Education Program	124	Psychological Personnel	x	56,760	59,460	2,700
72220	Special Education Program	131	Medical Personnel	200	104,339	107,197	2,858
72220	Special Education Program	135	Assessment Personnel	x	44,200	58,500	14,300
72220	Special Education Program	186	Longevity Pay	x	3,058	3,058	-
72220	Special Education Program	189	Other Salaries & Wages	x	44,696	45,543	847
72220	Special Education Program	201	Social Security	x	24,733	22,129	(2,604)
72220	Special Education Program	204	State Retirement		33,668	32,123	(1,545)
72220	Special Education Program	206	Life Insurance	x	366	586	220
72220	Special Education Program	207	Medical Insurance	x	51,690	80,172	28,482
72220	Special Education Program	208	Dental Insurance	x	1,260	1,764	504
72220	Special Education Program	212	Employer Medicare Liabil	x	5,984	5,308	(676)
72220	Special Education Program	307	Communication		2,000	2,000	-
72220	Special Education Program	312	Contracts With Public Carriers		-	25,000	25,000
72220	Special Education Program	355	Travel		8,000	10,640	2,640
72220	Special Education Program	399	Other Contracted Service	201	120,000	120,000	-
72220	Special Education Program	599	Other Charges		25,000	25,000	-
72220	Special Education Program	312	Contracts With Public Cai	200	25,000	25,000	-
					698,164	706,641	8,477



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72230	Career and Technical Education	105	Supervisor/Director	300	157,080	81,660	(75,420)
72230	Career and Technical Education	105	Supervisor/Director	x	157,080	81,060	(76,020)
72230	Career and Technical Education	117	Career Ladder Program	175	1,000	1,000	-
72230	Career and Technical Education	161	Secretary(s)	300	29,460	-	(29,460)
72230	Career and Technical Education	186	Longevity Pay	x	1,241	1,241	-
72230	Career and Technical Education	201	Social Security		11,643	12,108	465
72230	Career and Technical Education	204	State Retirement		18,414	17,576	(838)
72230	Career and Technical Education	206	Life Insurance		220	220	-
72230	Career and Technical Education	207	Medical Insurance		30,357	31,686	1,329
72230	Career and Technical Education	208	Dental Insurance		756	756	-
72230	Career and Technical Education	212	Employer Medicare Liability		2,817	2,911	94
72230	Career and Technical Education	307	Communication	175	1,200	1,200	-
72230	Career and Technical Education	307	Communication	300	750	750	-
72230	Career and Technical Education	336	Maintenance And Repair	300	1,250	1,250	-
72230	Career and Technical Education	355	Travel	300	12,974	17,255	4,281
72230	Career and Technical Education	399	Other Contracted Service	300	5,000	5,000	-
72230	Career and Technical Education	499	Other Supplies And Mate	300	9,070	9,070	-
72230	Career and Technical Education	524	Staff Development	300	4,000	4,000	-
72230	Career and Technical Education	599	Other Charges	300	500	500	-
72230	Career and Technical Education	790	Other Equipment	300	6,956	6,956	-
					294,688	276,199	(175,569)
72250	Education Technology	138	Instructional Computer P	x	63,612	81,412	17,800
72250	Education Technology	161	Secretary(s)	x	13,665	13,999	334
72250	Education Technology	186	Longevity Pay	x	7,167	5,200	(1,967)
72250	Education Technology	189	Other Salaries & Wages	x	386,381	410,777	24,396
72250	Education Technology	201	Social Security	x	29,192	31,706	2,514
72250	Education Technology	204	State Retirement	x	41,730	46,025	4,295
72250	Education Technology	206	Life Insurance	x	780	755	(25)
72250	Education Technology	207	Medical Insurance	x	85,552	86,229	677
72250	Education Technology	208	Dental Insurance	x	2,772	2,323	(449)
72250	Education Technology	212	Employer Medicare Liabil	x	7,063	7,593	530
72250	Education Technology	307	Communication		600	600	-
72250	Education Technology	350	Internet Connectivity		110,000	110,000	-
72250	Education Technology	399	Other Contracted Services		15,000	15,000	-
72250	Education Technology	471	Software		251,969	251,969	-
72250	Education Technology	499	Other Supplies And Materials		40,000	40,000	-
72250	Education Technology	524	Staff Development		10,000	10,000	-
72250	Education Technology	790	Other Equipment		208,500	208,500	-
					1,273,983	1,322,088	48,105



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72310	Board Of Education	191	Board And Committee M x		25,452	25,200	(252)
72310	Board Of Education	201	Social Security	x	1,579	1,563	(16)
72310	Board Of Education	210	Unemployment Compensation		35,000	35,000	-
72310	Board Of Education	212	Employer Medicare Liabil x		382	378	(4)
72310	Board Of Education	305	Audit Services		21,000	28,000	7,000
72310	Board Of Education	320	Dues And Memberships		23,820	23,820	-
72310	Board Of Education	320	Dues And Memberships	004	225	225	-
72310	Board Of Education	320	Dues And Memberships	014	139	139	-
72310	Board Of Education	320	Dues And Memberships	015	917	-	(917)
72310	Board Of Education	320	Dues And Memberships	020	89	89	-
72310	Board Of Education	331	Legal Services		48,000	48,000	-
72310	Board Of Education	355	Travel		8,000	10,640	2,640
72310	Board Of Education	399	Other Contracted Services		58,500	58,500	-
72310	Board Of Education	499	Other Supplies and Materials		-	-	-
72310	Board Of Education	508	Premiums On Corporate Surety Bo		425	425	-
72310	Board Of Education	510	Trustee's Commission		373,000	373,000	-
72310	Board Of Education	513	Workman's Compensation Insuran		245,000	245,000	-
72310	Board Of Education	524	Staff Development		2,000	2,000	-
72310	Board Of Education	599	Other Charges		9,000	9,000	-
72310	Board Of Education	599	Other Charges	020	675	1,050	375
					853,203	862,029	8,826
72320	Office Of The Superintendent	101	County Official/Administr x		133,926	135,000	1,074
72320	Office Of The Superintendent	161	Secretary(s)	x	41,779	43,680	1,901
72320	Office Of The Superintendent	186	Longevity Pay	x	1,500	1,500	-
72320	Office Of The Superintendent	187	Overtime Pay	x	1,509	2,268	759
72320	Office Of The Superintendent	201	Social Security	x	10,987	11,355	368
72320	Office Of The Superintendent	204	State Retirement	x	16,986	16,482	(504)
72320	Office Of The Superintendent	206	Life Insurance	x	220	147	(73)
72320	Office Of The Superintendent	207	Medical Insurance	x	41,317	34,525	(6,792)
72320	Office Of The Superintendent	208	Dental Insurance	x	756	504	(252)
72320	Office Of The Superintendent	212	Employer Medicare Liabil x		2,659	2,725	66
72320	Office Of The Superintendent	307	Communication		26,000	26,000	-
72320	Office Of The Superintendent	348	Postal Charges		6,000	6,000	-
72320	Office Of The Superintendent	355	Travel		5,000	6,650	1,650
72320	Office Of The Superintendent	399	Other Contracted Services		20,600	20,600	-
72320	Office Of The Superintendent	435	Office Supplies		5,500	5,500	-
72320	Office Of The Superintendent	435	Office Supplies	015	-	-	-
72320	Office Of The Superintendent	499	Other Supplies And Materials		4,500	4,500	-
72320	Office Of The Superintendent	524	Staff Development		6,000	6,000	-
72320	Office Of The Superintendent	701	Administration Equipment		1,200	1,200	-
					326,439	324,636	(1,803)

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72410	Office Of The Principal	104	Principals	x	836,661	994,222	157,561
72410	Office Of The Principal	117	Career Ladder Program	x	3,500	1,500	(2,000)
72410	Office Of The Principal	139	Assistant Principals	x	881,330	993,891	112,561
72410	Office Of The Principal	161	Secretary(s)	x	616,509	622,347	5,838
72410	Office Of The Principal	162	Clerical Personnel	x	175,890	182,482	6,592
72410	Office Of The Principal	186	Longevity Pay	x	24,202	22,643	(1,559)
72410	Office Of The Principal	189	Other Salaries and Wage	x	-	9,000	9,000
72410	Office Of The Principal	201	Social Security	x	157,145	175,338	18,193
72410	Office Of The Principal	204	State Retirement	x	242,362	254,523	12,161
72410	Office Of The Principal	206	Life Insurance	x	4,012	4,353	341
72410	Office Of The Principal	207	Medical Insurance	x	523,308	574,537	51,229
72410	Office Of The Principal	208	Dental Insurance	x	13,104	13,599	495
72410	Office Of The Principal	212	Employer Medicare Liabil	x	38,019	41,610	3,591
72410	Office Of The Principal	307	Communication		65,000	65,000	-
72410	Office Of The Principal	355	Travel			1,320	1,320
72410	Office Of The Principal	399	Other Contracted Services		101,000	101,000	-
72410	Office Of The Principal	435	Office Supplies	020	250	500	250
72410	Office Of The Principal	499	Other Supplies And Materials		7,210	-	(7,210)
72410	Office Of The Principal	499	Other Supplies And Mate	015	9,600	19,200	9,600
72410	Office Of The Principal	499	Other Supplies And Mate	020	1,050	1,000	(50)
					3,700,152	4,078,065	377,913
72510	Fiscal Services	599	Other Charges		410,480	424,000	13,520
					410,480	424,000	13,520
72520	Human Services/Personnel	105	Supervisor/Director	x	63,061	70,845	7,784
72520	Human Services/Personnel	161	Secretary(s)	x	-	33,927	33,927
72520	Human Services/Personnel	186	Longevity Pay	x	2,900	2,231	(669)
72520	Human Services/Personnel	201	Social Security	x	4,090	6,635	2,545
72520	Human Services/Personnel	204	State Retirement	x	5,676	9,631	3,955
72520	Human Services/Personnel	206	Life Insurance	x	147	147	-
72520	Human Services/Personnel	207	Medical Insurance	x	18,856	25,566	6,710
72520	Human Services/Personnel	208	Dental Insurance	x	504	504	-
72520	Human Services/Personnel	212	Employer Medicare Liabil	x	990	1,572	582
72520	Human Services/Personnel	302	Advertising		300	300	-
72520	Human Services/Personnel	320	Dues And Memberships		275	300	25
72520	Human Services/Personnel	355	Travel		300	300	-
72520	Human Services/Personnel	399	Other Contracted Services		27,733	27,733	-
72520	Human Services/Personnel	499	Other Supplies And Materials		850	825	(25)
72520	Human Services/Personnel	524	Staff Development		1,100	1,100	-
					126,782	181,616	54,834



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72610	Operation Of Plant	160	Guards	x	82,852	94,470	11,618
72610	Operation Of Plant	161	Secretary(s)	x	13,665	13,999	334
72610	Operation Of Plant	166	Custodial Personnel	x	1,066,824	939,816	(127,008)
72610	Operation Of Plant	186	Longevity Pay	x	31,591	27,290	(4,301)
72610	Operation Of Plant	189	Other Salaries & Wages	x	29,706	30,805	1,099
72610	Operation Of Plant	201	Social Security	x	75,928	68,596	(7,332)
72610	Operation Of Plant	204	State Retirement	x	104,287	99,575	(4,712)
72610	Operation Of Plant	206	Life Insurance	x	3,269	3,496	227
72610	Operation Of Plant	207	Medical Insurance	x	389,521	458,106	68,585
72610	Operation Of Plant	208	Dental Insurance	x	9,576	10,661	1,085
72610	Operation Of Plant	212	Employer Medicare Liabil	x	18,370	16,187	(2,183)
72610	Operation Of Plant	399	Other Contracted Services		472,000	472,000	-
72610	Operation Of Plant	399	Other Contracted Service 950		3,000	3,000	-
72610	Operation Of Plant	410	Custodial Supplies		208,235	208,235	-
72610	Operation Of Plant	415	Electricity		1,530,000	1,530,000	-
72610	Operation Of Plant	434	Natural Gas		225,648	225,648	-
72610	Operation Of Plant	454	Water And Sewer		164,934	164,934	-
72610	Operation Of Plant	502	Building And Contents Insurance		451,173	451,173	-
72610	Operation Of Plant	524	Staff Development		6,000	2,000	(4,000)
72610	Operation Of Plant	599	Other Charges		8,450	8,450	-
72610	Operation Of Plant	599	Other Charges	801	9,400	9,400	-
72610	Operation Of Plant	720	Plant Operation Equipment		15,000	15,000	-
					4,919,429	4,852,841	(66,588)
72620	Maintenance Of Plant	105	Supervisor	x	-	75,000	75,000
72620	Maintenance Of Plant	161	Secretary(s)	x	17,442	17,736	294
72620	Maintenance Of Plant	167	Maintenance Personnel	x	414,208	447,937	33,729
72620	Maintenance Of Plant	186	Longevity Pay	x	14,218	9,000	(5,218)
72620	Maintenance Of Plant	201	Social Security	x	27,644	34,183	6,539
72620	Maintenance Of Plant	204	State Retirement	x	38,849	49,621	10,772
72620	Maintenance Of Plant	206	Life Insurance	x	853	1,054	201
72620	Maintenance Of Plant	207	Medical Insurance	x	84,329	107,311	22,982
72620	Maintenance Of Plant	208	Dental Insurance	x	2,520	2,872	352
72620	Maintenance Of Plant	212	Employer Medicare Liabil	x	6,688	6,388	(300)
72620	Maintenance Of Plant	307	Communication		10,000	10,000	-
72620	Maintenance Of Plant	335	Maintenance And Repair Services-l		123,500	160,000	36,500
72620	Maintenance Of Plant	336	Maintenance And Repair Services-l		120,000	180,000	60,000
72620	Maintenance Of Plant	355	Travel		2,500	2,500	-
72620	Maintenance Of Plant	399	Other Contracted Services		300,000	220,000	(80,000)
72620	Maintenance Of Plant	499	Other Supplies And Materials		219,575	222,575	3,000
72620	Maintenance Of Plant	499	Other Supplies And Mate 950		3,000	3,000	-
72620	Maintenance Of Plant	524	Staff Development		2,500	2,500	-
72620	Maintenance Of Plant	599	Other Charges		6,000	6,000	-
72620	Maintenance Of Plant	717	Maintenance Equipment		25,000	20,000	(5,000)
72620	Maintenance Of Plant	718	Motor Vehicles		60,000	26,000	(34,000)
					1,478,826	1,603,677	124,851



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
72710	Transportation	105	Supervisor/Director	x	70,126	70,845	719
72710	Transportation	103	Trainer/Recruiter	x	-	-	-
72710	Transportation	142	Mechanic(s)	x	178,542	147,316	(31,226)
72710	Transportation	146	Bus Drivers	x	1,162,315	1,159,200	(3,115)
72710	Transportation	146	Bus Drivers	020	1,566	1,566	-
72710	Transportation	146	Bus Drivers	200	145,732	132,027	(13,705)
72710	Transportation	161	Secretary	x	-	32,766	-
72710	Transportation	162	Clerical Personnel	x	-	-	-
72710	Transportation	186	Longevity Pay	x	9,368	1,685	(7,683)
72710	Transportation	189	Other Salaries & Wages	x	7,966	15,763	7,797
72710	Transportation	189	Other Salaries & Wages	200	64,654	35,760	(28,894)
72710	Transportation	201	Social Security	x	101,697	101,699	2
72710	Transportation	204	State Retirement	x	51,085	38,644	(12,441)
72710	Transportation	206	Life Insurance	x	440	513	73
72710	Transportation	207	Medical Insurance	x	52,955	62,192	9,237
72710	Transportation	208	Dental Insurance	x	1,512	1,743	231
72710	Transportation	212	Employer Medicare Liabil	x	24,604	6,441	(18,163)
72710	Transportation	307	Communication		16,000	16,000	-
72710	Transportation	314	Contracts With Public Carriers		2,000	2,000	-
72710	Transportation	338	Maintenance And Repair Services- <sup>1</sup>		62,100	62,100	-
72710	Transportation	340	Medical And Dental Services		11,000	11,000	-
72710	Transportation	355	Travel		1,250	1,250	-
72710	Transportation	399	Other Contracted Services		40,000	40,000	-
72710	Transportation	412	Diesel Fuel		260,000	520,000	260,000
72710	Transportation	424	Garage Supplies		2,100	2,100	-
72710	Transportation	425	Gasoline		70,000	105,000	35,000
72710	Transportation	433	Lubricants		15,000	25,000	10,000
72710	Transportation	450	Tires And Tubes		49,000	59,000	10,000
72710	Transportation	453	Vehicle Parts		131,000	171,000	40,000
72710	Transportation	499	Other Supplies And Materials		4,500	4,500	-
72710	Transportation	524	Staff Development		1,300	1,300	-
72710	Transportation	599	Other Charges		2,052	2,328	276
72710	Transportation	599	Other Charges - Seconda 020		276	599	323
72710	Transportation	729	Equipmment		-	4,800	4,800
72710	Transportation	718	Transportation Vehicles		42,204	200,000	157,796
					2,582,344	3,036,137	421,027

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Proposed	Variance
73300	Community Services	105	Supervisor/Director	500	95,007	119,121	24,114
73300	Community Services	186	Longevity Pay		700	-	(700)
73300	Community Services	189	Other Salaries & Wages	500	92,171	73,717	(18,454)
73300	Community Services	189	Other Salaries & Wages	700	68,910	71,520	2,610
73300	Community Services	201	Social Security		15,921	16,440	519
73300	Community Services	204	State Retirement		10,817	23,865	13,048
73300	Community Services	206	Life Insurance		74	144	70
73300	Community Services	207	Medical Insurance		7,770	17,874	10,104
73300	Community Services	208	Dental Insurance		252	493	241
73300	Community Services	212	Employer Medicare Liability		3,852	3,966	114
73300	Community Services	307	Communication	500	2,500	2,500	-
73300	Community Services	355	Travel	500	750	750	-
73300	Community Services	422	Food Supplies	500	14,000	14,000	-
73300	Community Services	499	Other Supplies And Mate	500	9,000	9,000	-
73300	Community Services	499	Other Supplies And Mate	700	-	-	-
73300	Community Services	599	Other Charges	500	3,000	3,000	-
73300	Community Services	790	Other Equipment	500	1,500	1,500	-
					326,224	357,890	31,666
73400	Early Childhood Education	116	Teachers	x	396,600	396,600	-
73400	Early Childhood Education	162	Clerical Personnel	x	-	-	-
73400	Early Childhood Education	163	Aides	x	126,911	138,705	11,794
73400	Early Childhood Education	186	Longevity Pay		4,981	4,625	(356)
73400	Early Childhood Education	201	Social Security		32,767	33,476	709
73400	Early Childhood Education	204	State Retirement		49,704	48,594	(1,110)
73400	Early Childhood Education	206	Life Insurance		1,172	1,245	73
73400	Early Childhood Education	207	Medical Insurance		136,944	140,165	3,221
73400	Early Childhood Education	208	Dental Insurance		3,528	3,528	-
73400	Early Childhood Education	212	Employer Medicare Liability		7,928	8,030	102
73400	Early Childhood Education	355	Travel		600	600	-
73400	Early Childhood Education	429	Instructional Supplies		12,107	12,107	-
73400	Early Childhood Education	504	Indirect Cost		-	-	-
73400	Early Childhood Education	524	Staff Development		1,600	1,600	-
73400	Early Childhood Education	599	Other Charges		2,168	2,168	-
					777,010	791,443	14,433
76100	Regular Capital Outlay	707	Building Improvements		750,000	800,000	50,000
					750,000	800,000	50,000
99100	Transfers Out	590	Transfers To Other Funds		35,000	40,000	5,000
					35,000	40,000	5,000
Total Expenditures					60,722,750	61,995,538	1,074,709
Revenue less Expenses					(0)	-	



Fund 143 -Student Nutrition Budget - Jefferson County Schools

4/8/2022

Account #	Description - REVENUES	2021-2022	2022-2023	Variance
43521	Lunch Payments - (Students) 43521	475,000.00	500,000.00	25,000.00
43522	Lunch Payments - (Adults) 43522	45,000.00	50,000.00	5,000.00
43523	Income from Breakfast (Students & Adults) 43523	95,000.00	100,000.00	5,000.00
43525	A La Carte Sales 43525	380,000.00	390,000.00	10,000.00
43990	Other Charges for Services (Banquets & Rebates) -43990	5,000.00	5,000.00	-
44110	Interest Income (From Trustee) - 44110	6,000.00	6,500.00	500.00
46520	School Food Service (State Matching) - 46520	33,000.00	34,000.00	1,000.00
44530	Sale of Equipment	100.00	100.00	-
47111	Reimbursement for Student Lunches (USDA) 47111	1,969,885.00	2,051,562.00	81,677.00
47112	USDA- Commodities	255,867.00	283,183.00	27,316.00
47113	Reimbursement for Student Breakfasts (USDA) 47113	668,664.00	696,003.00	27,339.00
	Amount Used from Reserve to Balance Budget	693,968.00	746,540.00	52,572.00
		<u>4,627,484.00</u>	<u>4,862,888.00</u>	<u>235,404.00</u>

Account #	Description - EXPENDITURES	2021-2022	2022-2023	Variance
73100-105	Director	52,584.00	54,000.00	1,416.00
73100-119	Accountants/Bookkeepers	54,477.00	56,000.00	1,523.00
73100-165	Cafeteria Personnel	1,260,713.00	1,323,500.00	62,787.00
73100-186	Longevity	19,700.00	19,000.00	(700.00)
73100-189	Other Salaries & Wages (substitutes)	11,500.00	8,000.00	(3,500.00)
73100-196	In-Service Training (employees pay for working banquets)	2,000.00	2,000.00	-
73100-201	Social Security (6.2%)	86,900.00	90,700.00	3,800.00
73100-204	State Retirement (10.27%)	75,310.00	86,400.00	11,090.00
73100-206	Life Insurance	2,370.00	2,665.00	295.00
73100-207	Medical Insurance	278,100.00	317,230.00	39,130.00
73100-208	Dental Insurance	6,048.00	7,310.00	1,262.00
73100-210	Unemployment Compensation	100.00	100.00	-
73100-212	Employer Medicare (1.45%)	20,315.00	21,300.00	985.00
73100-307	Communication (Phone, FAX & Postage)	4,500.00	4,500.00	-
73100-336	Maintenance & Repair Service (parts, expenses for outside compan	175,000.00	150,000.00	(25,000.00)
73100-354	Transportation - Other than Students (commodity delivery expense	9,000.00	10,000.00	1,000.00
73100-355	Travel	10,000.00	9,000.00	(1,000.00)
73100-399	Other Contracted Services (service contracts, commodity processin	215,000.00	300,000.00	85,000.00
73100-422	Food Supplies	1,700,000.00	1,750,000.00	50,000.00
73100-435	Office Supplies (supplies for CO & all schools)	8,000.00	8,000.00	-
73100-469	USDA- Commodities	255,867.00	283,183.00	27,316.00
73100-499	Other Supplies & Materials (paper goods, dishwasher supplies, sma	170,000.00	200,000.00	30,000.00
73100-524	In-Service Staff Development (training required by state for all emp	10,000.00	10,000.00	-
73100-710	Food Service Equipment	200,000.00	150,000.00	(50,000.00)
		<u>4,627,484.00</u>	<u>4,862,888.00</u>	<u>235,404.00</u>