



**Jefferson County,  
Tennessee**

**Budget  
Fiscal Year  
2022-2023**

June 11, 2022

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Budget Summary  
FY 2023

Jefferson County, TN

All Funds	Estimated Beginning Cash July 1		Delta Proceeds		Transfers-In		Expenditures *(exclude depreciation for enterprise funds)		Transfers-Out		Total		Increase or (dec) of Cash Balance		Estimated Ending Cash June 30		Ending Cash as a Percent of Expenditures	
	Revenue	Debit Proceeds	Transfers-In	Total	Expenditures	Transfers-Out	Total	Increase or (dec) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures								
General Fund #101	\$ 15,000,000	\$ -	\$ 42,000	\$ 42,000	\$ 25,540,387	\$ 782,363	\$ 26,322,750	\$ (21,134)	\$ 14,768,866	51.26%								
County & Jail Maintenance #112	100,000	-	-	-	1,000	-	1,000	39,000	136,000	13900.00%								
Law Library #114	10,000	-	-	-	11,464	-	11,464	-	10,000	17.23%								
Law Library #116	480,000	-	-	-	2,019,159	-	2,019,159	(176,970)	300,000	15.01%								
Conservation Centers #118	50,000	-	-	-	39,000	-	39,000	(12,000)	34,000	97.44%								
Drug Fund #122	9,200,000	-	-	-	836,002	-	9,300	846,502	10,046,502	105332.83%								
Special Services #128	5,400,000	-	-	-	5,206,296	-	5,206,296	(617,498)	4,882,402	91.76%								
Highway #131	15,000,000	-	-	-	8,912,159	-	8,645,212	267,147	15,267,147	176.62%								
Deer Service #151	600,000	-	-	-	861,857	-	861,857	-	600,000	66.63%								
Capital #171	-	-	-	-	470,000	-	470,000	-	-	0.00%								
CD/BG Grant #189	-	-	-	-	1,003,502	-	1,003,502	(90,502)	3,569,498	174.09%								
Landfill #207	3,400,000	-	-	-	61,995,538	-	61,995,538	-	20,000,000	32.26%								
School General #141	20,000,000	-	-	-	4,304,006	-	4,304,006	0	2,253,450	45.34%								
School Fedeml #142	1,500,000	-	-	-	4,362,888	-	4,362,888	(746,540)	-	-								
School Student Nutrition #143	3,000,000	-	-	-	116,579,966	-	116,579,966	-	-	-								
<b>Totals</b>	<b>\$ 73,840,000</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ 116,623,077</b>	<b>\$ -</b>	<b>\$ 117,285,172</b>	<b>\$ (682,090)</b>	<b>\$ 73,177,900</b>									

Enterprise Funds	Estimated Beginning Net Position July 1		Transfers-In		Expenditures ** (exclude capital projects and debt principal payments)		Transfers-Out		Total		Increase or (Decrease) in Net Position		Estimated Ending Net Position June 30	
	Revenue	Transfers-In	Total	Expenditures	Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30						
Landfill #207	\$ 3,000,000	\$ -	\$ 1,905,000	\$ 1,905,000	\$ 1,935,502	\$ -	\$ 1,935,502	\$ (30,502)	\$ 3,369,498					
<b>Totals</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ 1,905,000</b>	<b>\$ 1,905,000</b>	<b>\$ 1,935,502</b>	<b>\$ -</b>	<b>\$ 1,935,502</b>	<b>\$ (30,502)</b>	<b>\$ 3,369,498</b>					

Governmental Funds	Estimated Beginning Fund Balance July 1
General Fund #101	\$ 13,300,000
Highway #131	4,700,000
Deer Service #151	14,000,000
School General #141	8,500,000
School Fedeml #142	1,500,000
<b>Totals</b>	<b>\$ 42,000,000</b>

Note: There are hidden rows for each section of this schedule that can be unhidden for governments with additional funds.

\* Expenditures: Total should not include depreciation cost since it is a non cash expense, but should include principal payments.

\*\* Expenditures: Total should not include costs for capitalizable projects and equipment or principal payments on bonds and notes. Estimated ending net position is only estimating the operating budget

Schedule of Outstanding Debt and Budgeted Debt Service  
Fiscal Year 2023

Note: Enter information in the unshaded cells.

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service		Total	Detailed Budget Page Number
						Principal	Interest		
General	Bonds								
		GOB Series 2020B - Nursing Home	\$ 7,750,000	-	\$ 7,750,000	\$ 100,000	\$ 232,500	\$ 332,500	78
		GOB Series 2021B - Nursing Home	\$ 5,750,000	-	\$ 5,250,000	\$ 305,000	\$ 97,975	\$ 402,975	79
		GOB Series 2022 - Nursing Home	2,000,000	-	2,000,000	-	60,000	60,000	80
		General Government Bonds	\$ 15,500,000	-	\$ 14,980,000	\$ 405,000	\$ 390,475	\$ 795,475	
		GOB Series 2017 - Schools	\$ 8,725,000	-	\$ 1,975,000	\$ 1,975,000	\$ 98,750	\$ 2,073,750	68
		GOB Series 2020A - Schools	15,225,000	-	14,050,000	640,000	477,819	1,117,819	69
		GOB Series 2021A - Schools	6,350,000	-	6,300,000	50,000	142,348	192,348	70
		GOB Series 2010 - Schools	16,000,000	-	16,000,000	-	1,060,000	1,060,000	66
		Education Bonds	\$ 46,300,000	-	\$ 38,325,000	\$ 2,665,000	\$ 1,778,917	\$ 4,443,917	
	Loan Agreements								
		E-3-D Justice Center	\$ 13,305,000	-	\$ 3,440,000	\$ 1,035,000	\$ 172,000	\$ 1,177,000	63
		General Government Loans	\$ 13,305,000	-	\$ 3,440,000	\$ 1,035,000	\$ 172,000	\$ 1,177,000	
		QSCB Series 2010 - Schools	\$ 10,595,000	-	\$ 3,632,959	\$ 661,112	\$ 513,646	\$ 1,174,758	64
		EESI - Schools	2,479,015	-	413,915	234,288	7,663	241,951	67
		Education Loans	\$ 13,074,015	-	\$ 3,846,874	\$ 895,400	\$ 521,309	\$ 1,416,709	
		<b>Total</b>	<b>\$ 88,179,015</b>	<b>-</b>	<b>\$ 60,591,874</b>	<b>\$ 4,970,400</b>	<b>\$ 2,862,701</b>	<b>\$ 7,833,101</b>	
Sanitation	Notes	Capital Outlay Interfund - Series 2019	850,000	-	660,000	160,000	7,550	167,550	88
		<b>Total</b>	<b>\$ 850,000</b>	<b>-</b>	<b>\$ 660,000</b>	<b>\$ 160,000</b>	<b>\$ 7,550</b>	<b>\$ 167,550</b>	
		<b>Total Outstanding Debt</b>	<b>\$ 89,029,015</b>	<b>-</b>	<b>\$ 61,251,874</b>	<b>\$ 5,130,400</b>	<b>\$ 2,870,251</b>	<b>\$ 8,000,651</b>	

Property Tax  
2022-2023

Jefferson County, TN

	2020-2021 Actual		2021-2022 Actual		2022-2023 Budget	
Est. value of one penny	\$	135,300	\$	136,154	\$	140,500
95%		128,535		129,347		133,475
Fund	Penny	Budget	Penny	Budget	Penny	Budget
101 General	\$ 0.87	\$ 11,182,545	\$ 0.87	\$ 11,253,151	\$ 0.87	\$ 11,612,325
116 Solid Waste	0.13	\$ 1,670,955	0.13	\$ 1,681,505	0.13	\$ 1,735,175
131 Highway	0.18	\$ 2,313,630	0.18	\$ 2,328,238	0.18	\$ 2,402,550
141 School	0.79	\$ 10,154,265	0.81	\$ 10,477,071	0.81	\$ 10,811,475
151 Debt Service	0.20	\$ 2,570,700	0.15	\$ 1,940,198	0.16	\$ 2,135,600
171 Capital	0.02	\$ 257,070	0.05	\$ 646,733	0.04	\$ 533,900
	\$ 2.19	\$ 28,149,165	\$ 2.19	\$ 28,326,897	\$ 2.19	\$ 29,231,025

Local Sales Tax  
FY 2023

Jefferson County, TN

	FY 21	FY 22	FY 23	FY 2023 by Fund		
	Actual	Actual/ Estimate	Budget	Fund # 101 County	Fund # 141 School	Fund # 151 Debt Service
Jul	1,018,972	1,048,651	944,384	171,203	586,784	165,664
Aug	894,742	1,112,213	1,001,626	190,343	619,649	177,221
Sep	912,852	1,105,078	995,200	191,410	612,745	175,923
Oct	851,852	1,055,186	950,269	182,439	631,296	166,451
Nov	849,029	1,023,463	921,700	176,882	610,497	186,084
Dec	891,969	1,056,609	951,551	169,051	645,447	192,111
Jan	902,882	1,094,396	985,580	195,129	650,286	198,981
Feb	1,137,607	1,228,034	1,105,931	212,023	742,732	173,279
Mar	852,381	930,275	837,778	151,896	559,238	119,141
Apr	777,382	979,721	882,308	158,771	592,819	178,131
May	1,087,984	1,198,262	1,079,119	120,717	772,192	167,866
June	2,807,592	1,198,262	1,079,119	120,717	621,301	148,146
<b>Total</b>	<b>\$ 12,985,244</b>	<b>\$ 13,030,150</b>	<b>\$ 11,734,565</b>	<b>\$ 2,040,581</b>	<b>\$ 7,644,986</b>	<b>\$ 2,048,998</b>



JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS

RESOLUTION 2022-30

**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF JEFFERSON COUNTY, TENNESSEE, FOR FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023**

**WHEREAS**, Section 5-9-109 of Tennessee Code Annotated authorizes the Jefferson County Legislative Body to make appropriations to non-profit charitable organizations; and

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

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Jefferson County, Tennessee, assembled in regular session on the 11th day of June 2022, in Dandridge, Tennessee, that funds totaling \$1,028,564 be appropriated to non-profit charitable organizations in Jefferson County as reflected below.

**SECTION 1.** That **\$100,000** be appropriated to **Boys & Girls Club of Dumplin Valley** for the benefit of the youth of Jefferson County.

**SECTION 2.** That **\$130,000** be appropriated to **C.A.R.E. Companion Animal Rescue & Education** to operate the Jefferson County Animal Shelter.

**SECTION 3.** That **\$4,000** be appropriated to **Safe Space of Jefferson County** for the benefit of the youth of Jefferson County.

**SECTION 4.** That **\$2,000** be appropriated to **Senior Citizens Home Assistance Service, Inc. (SCHAS)** for the benefit of the elderly, persons with disabilities, and their families of Jefferson County.

**SECTION 5.** That **\$65,000** be appropriated to **Jefferson County Chamber of Commerce**.

**SECTION 6.** That **\$100,000** be appropriated to **Jefferson County Joint Economic and Community Development Board**.

**SECTION 7.** That \$727,564 be appropriated to various **Jefferson County Fire Departments & Rescue Squads** to provide fire protection and emergency rescue services for the citizens of Jefferson County.

Baneberry VFD	\$65,000
Chestnut Hill VFD	66,379
Dandridge VFD	85,660
Jefferson City FD	74,525
Jefferson County Rescue Squad	71,000
Kansas-Talbott VFD	65,000
Lakeway Central VFD	65,000
New Market Fire & Rescue	103,000
Parrotts Chapel Community FD	65,000
White Pine VFD	67,000

**BE IT FURTHER RESOLVED** that all appropriations enumerated in **SECTION 1** through **SECTION 7** above are subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the Jefferson County Clerk a copy of an annual report of its business affairs and transactions, which includes, but is not limited to, a copy of an annual audit, a description of the program that serves the residents of the county, and the proposed use of the county assistance. Such report shall be prepared and certified by the chief financial officer of such non-profit charitable organizations in accordance with Section 5-9-109(c), Tennessee Code Annotated.

2. That said funds must only be used by the named non-profit charitable organizations in furtherance of their charitable purpose for benefiting the general welfare of the residents of Jefferson County.

3. That it is the expressed interest of the County Commission of Jefferson County providing funds to the above-named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit charitable organizations; and so, these appropriations are made subject to compliance with any and all these laws and regulations.

**BE IT FURTHER RESOLVED** that this resolution shall take effect after its passage and at such time that this body adopts the Fiscal Year 2022-2023 Budget. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Resolution 2022-30

Date of Adoption by County Commission: 6-11-22

Date Received by County Mayor: 6/21/22

Votes: 12 Yes      1 No      1 Abstain

Approved: Mark Potts Date: 6/22/22  
Mayor Mark Potts, County Commission Chairman

Attest: Frank C. Herndon Date: 6/21/22  
Frank C. Herndon, County Clerk



Approved: Mark Potts Date: 6/22/22  
Mark Potts, County Mayor

**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RESOLUTION 2022-31**

**RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,  
INSTITUTIONS, OFFICES, AND AGENCIES OF JEFFERSON COUNTY, TENNESSEE,  
FOR FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023**

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Jefferson County, Tennessee, assembled in a regular session on the 11th day of June 2022, in Dandridge, Tennessee, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Jefferson County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest of the county's debt maturing during fiscal year beginning July 1, 2022, and ending June 30, 2023, according to the following schedule:

**GENERAL FUND 101**

County Commission.....	\$231,028
Board of Equalization .....	2,000
County Mayor .....	276,931
Election Commission .....	441,779
Register of Deeds .....	370,521
Zoning Compliance .....	141,877
County Buildings .....	1,084,697
Maintenance Garage.....	455,351
Preservation of Records .....	10,500
Financial Management.....	824,181
Property Assessor's Office.....	594,007
County Trustee.....	370,773
County Clerk.....	912,712
IT & Technology.....	79,392
Other Finance .....	599,260
Circuit Court .....	889,408
General Sessions Court Baby Safe Mental Health Grant.....	80,254
General Sessions Court .....	351,556
Drug Court .....	30,150
Chancery Court .....	268,639
Juvenile Court .....	293,664
Other Administration of Justice .....	12,500
Victims Assistance Programs.....	99,249
Sheriff's Department.....	4,485,064
Wheel Tax Officer.....	18,780
Administration of Sexual Offender Registry .....	15,000
Jail.....	3,264,306
Workhouse .....	236,159
Civil Defense.....	103,586
Building Inspection.....	133,965
Homeland Security Grant Program .....	34,000

**GENERAL FUND 101 (Continued)**

Other Public Safety (E911).....	\$729,097
Local Health Department.....	339,722
Rabies & Animal Control.....	130,070
Ambulance Service.....	5,331,249
Sanitation Education (Litter Grant).....	74,699
Department of Environment.....	169,798
Senior Citizens Assistance.....	236,183
Libraries.....	509,157
Agricultural Extension Service.....	154,667
Tourism.....	381,155
Veterans' Services.....	45,235
Contributions to Non-Profit Organizations.....	1,128,564
Transfer Out.....	782,863
TOTAL GENERAL FUND 101.....	\$26,723,750

**COURTHOUSE & JAIL MAINTENANCE FUND 112**

TOTAL COURTHOUSE & JAIL MAINTENANCE FUND 112.....	\$1,000
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**LAW LIBRARY FUND 114**

TOTAL LAW LIBRARY FUND 114.....	\$11,464
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**DRUG CONTROL FUND 122**

TOTAL DRUG CONTROL FUND 122.....	\$39,000
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**HOSPITAL REVENUE RESERVE FUND 128**

TOTAL HOSPITAL REVENUE RESERVE FUND 128.....	\$9,500
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**DEBT SERVICE FUND 151**

TOTAL DEBT SERVICE FUND 151.....	\$8,645,212
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**GENERAL CAPITAL PROJECTS FUND 171**

TOTAL GENERAL CAPITAL PROJECTS FUND 171.....	\$861,857
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**SOLID WASTE/SANITATION FUND 116**

TOTAL SOLID WASTE/SANITATION FUND 116.....	\$2,019,159
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**SOLID WASTE DISPOSAL FUND 207**

TOTAL SOLID WASTE DISPOSAL FUND 207.....	\$1,935,502
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**HIGHWAY/PUBLIC WORKS FUND 131**

Administration .....	\$308,234
Highway & Bridge Maintenance .....	2,572,574
Operation & Maintenance of Equipment .....	1,115,439
Quarry Operations.....	839,017
Asphalt Plant Operations.....	32,600
Other Charges .....	131,390
Employee Benefits .....	115,380
Highway/Capital Outlay.....	91,662
TOTAL HIGHWAY/PUBLIC WORKS FUND 131.....	\$5,206,296

**GENERAL PURPOSE SCHOOL FUND 141**

Regular Instruction Program .....	\$31,385,257
Alternative Instruction Program.....	227,023
Special Education Program .....	3,835,439
Vocational Education Program .....	2,228,337
Support Services - Attendance.....	286,662
Health Services .....	349,634
Other Student Support.....	2,030,540
Support Services - Regular Instruction Program.....	1,954,115
Alternative Instruction Program.....	41,269
Special Education Program .....	706,641
Support Services - Vocational Education Program.....	276,199
Educational Technology.....	1,322,088
Board of Education .....	862,029
Office of the Superintendent .....	324,636
Office of the Principal.....	4,078,065
Fiscal Services.....	424,000
Human Services/Personnel.....	181,616
Operation of Plant.....	4,852,841
Maintenance of Plant.....	1,603,677
Transportation .....	3,036,137
Community Services – SACC and Family Resource.....	357,890
Early Childhood Education .....	791,443
Capital Outlay .....	800,000
Transfers Out.....	40,000
TOTAL GENERAL PURPOSE SCHOOL FUND 141 .....	\$61,995,538

**SCHOOL FEDERAL PROJECTS FUND 142**

Consolidated Administration Pool .....	\$143,495.00
Title IA Consolidated .....	2,114,609.28
Title ID LEA .....	87,686.56
Title III .....	31,172.44
Title III LEA .....	22,368.96
Title IV .....	112,552.11
CTE Perkins Basic .....	128,261.51
CTE Perkins Reserve .....	50,000.00
CTE Perkins .....	100,153.00

IDEA, Part B .....	1,652,084.00
IDEA Preschool .....	61,623.00
TOTAL FEDERAL PROJECTS SCHOOL FUND 142.....	\$4,504,005.86

**STUDENT NUTRITION FUND 143**

TOTAL STUDENT NUTRITION FUND 143.....	\$4,862,888
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**BE IT FURTHER RESOLVED** that the budget for the School Federal Projects Fund Shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the Jefferson County Board of Education.

**SECTION 2. BE IT FURTHER RESOLVED** that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register of Deeds, and the Sheriff and their officially authorized deputies and assistants may be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register of Deeds and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

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

**SECTION 3. BE IT FURTHER RESOLVED** that any amendment to the budget shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another but shall apply solely to transfers within a certain fund.

**SECTION 4. BE IT FURTHER RESOLVED** that any appropriations made by this resolution, which cover the same purpose for which a specific appropriation is made by statute, is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures, which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the county in excess of the appropriation made herein for such office, agency, institution, division, or department of the county. Such appropriation shall constitute the limit to the expenditures of any office agency, institution, division, or department for the year ending June 30, 2023. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

**SECTION 5. BE IT FURTHER RESOLVED** that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to

be provided during the year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

**SECTION 6. BE IT FURTHER RESOLVED** that the County Mayor and County Clerk be hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2021-2022 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2022.

**SECTION 7. BE IT FURTHER RESOLVED** that the delinquent county property taxes for the year 2019 and prior years and the interest and penalty thereon collected during the year ending June 30, 2022, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2020. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

**SECTION 8. BE IT FURTHER RESOLVED** that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2022.

**SECTION 9. BE IT FURTHER RESOLVED** that to comply with the Fair Labor Standards Act, the Sheriff's Department will have an 8-day tour of duty and all general government employees are considered to be on a fixed salary with fluctuating hours; therefore, any overtime will be figured at one-half the rate. No overtime will be allowed except in emergencies. Employees must attempt to swap time for days not worked and take compensatory time for overtime.

**SECTION 10. BE IT FURTHER RESOLVED** that all resolutions of the Board of County Commissioners of Jefferson County, Tennessee, which are in conflict with this resolution are hereby repealed.

**SECTION 11. BE IT FURTHER RESOLVED** that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.



Resolution 2022-31

Date of Adoption by County Commission: 6/11/22

Date Received by County Mayor: 6/21/22

Votes: 14 0 0  
Yes No Abstain

Approved: *Mark Potts* Date: 6/22/22  
Mayor Mark Potts, County Commission Chairman

Attest: *Frank C. Herndon* Date: 6/21/22  
Frank C. Herndon, County Clerk



Approved: *Mark Potts* Date: 6/22/22  
Mark Potts, County Mayor

JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS

RESOLUTION 2022-32

**RESOLUTION FIXING THE TAX LEVY IN JEFFERSON COUNTY,  
TENNESSEE, FOR FISCAL YEAR BEGINNING JULY 1, 2022**

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Jefferson County, Tennessee, assembled in regular session on the 11th day of June 2022, in Dandridge, Tennessee, that the property tax for Jefferson County, Tennessee, for fiscal year beginning July 1, 2022, shall be \$2.19 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>	<u>TAX RATE</u>
General Purpose School Fund 141	\$0.81
General Fund 101	0.87
Debt Service Fund 151	0.16
Highway/Public Works Fund 131	0.18
Solid Waste/Sanitation Fund 116	0.13
General Capital Projects Fund 171	0.04
<b>TOTAL</b>	<b>\$2.19</b>

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

**SECTION 3. BE IT FURTHER RESOLVED** that all in-lieu-of funds received from TVA shall accrue to the School Fund.

**SECTION 4. BE IT FURTHER RESOLVED** that all resolutions of the Board of County Commissioners of Jefferson County, Tennessee, which are in conflict with this resolution are hereby repealed.

**SECTION 5. BE IT FURTHER RESOLVED** that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Resolution 2022-32

Date of Adoption by County Commission: 6/11/22

Date Received by County Mayor: 6/21/22

Votes: 14 0 0  
Yes No Abstain

Approved: Mark Potts Date: 6/22/22  
Mayor Mark Potts, County Commission Chairman

Attest: Frank C. Herndon Date: 6/21/22  
Frank C. Herndon, County Clerk



Approved: Mark Potts Date: 6/22/22  
Mark Potts, County Mayor

**JEFFERSON COUNTY, TENNESSEE**

**BOARD OF COMMISSIONERS**

**RESOLUTION 2022-33**

**RESOLUTION AUTHORIZING AND APPROVING LEASES OF BUSINESS MACHINES PURSUANT TO TENNESSEE CODE ANNOTATED § 7-51-904 FOR THE BENEFIT OF DEPARTMENTS IN JEFFERSON COUNTY, TENNESSEE FOR FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023**

**WHEREAS**, Tennessee Code Annotated § 7-51-904 (a) states that, "Whenever the period or term including any renewal term or extension period, of any contract, lease, or lease-purchase agreement for any real property is to be for less than five (5) years, under the authority of Tennessee Code Annotated § 7-51-902 or § 7-51-903, or for tangible personal property, regardless of the period or term, such contract, lease, or lease-purchase agreement shall first be approved by resolution or ordinance duly adopted by the governing body of the municipality, and no such contract, lease, or lease-purchase agreement shall be entered into by a municipality without such approval"; and

**WHEREAS**, Tennessee Code Annotated § 7-51-901 (4) defines a municipality as "any county or incorporated city or town of the State of Tennessee"; and

**WHEREAS**, Jefferson County, Tennessee has heretofore made budget appropriations for certain departments in Jefferson County, Tennessee for leases of various and sundry business machines in order to meet the needs of said departments.

**NOW, THEREFORE, BE IT RESOLVED** by the county legislative body of Jefferson County, Tennessee, meeting in regular session on the 11th day of June 2022, as follows:

**SECTION 1.** This resolution is for Fiscal Year 2022-2023 and will be addressed on an annual basis as part of the budget approval process each year.

**SECTION 2.** That all leases pertaining to business machines and the payments and/or installments due thereon, as heretofore funded by the budget resolution for Fiscal Year 2022 - 2023 in Jefferson County, Tennessee are hereby approved.

**SECTION 3.** The Finance Director for Jefferson County, Tennessee, is hereby authorized to enter lease agreements for said business machines for the benefit of the departments in Jefferson County, Tennessee, as necessary, in order to provide business machines to the departments in Jefferson County, Tennessee, as appropriated by the budget resolution for Fiscal Year 2022-2023.

**SECTION 4.** This resolution shall take effect upon passage, the public welfare requiring it.

Resolution 2022-33

Date of Adoption by County Commission: 6-11-22

Date Received by County Mayor: 6/21/22

Votes: 14 Yes      0 No      0 Abstain

Approved: *Mark Potts* Date: 6/22/22  
Mayor Mark Potts, County Commission Chairman

Attest: *Frank C. Herndon* Date: 6/21/22  
Frank C. Herndon, County Clerk



Approved: *Mark Potts* Date: 6/22/22  
Mark Potts, County Mayor



**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RECAPITULATION**

The Budget Committee presents the budget for consideration by the Board of Commissioners, Jefferson County, Tennessee, for fiscal year beginning July 1, 2022, and ending June 30, 2023, and recommends adoption of the same.

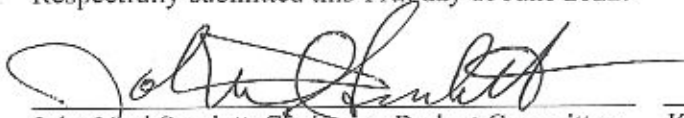
Estimated expenditures for fiscal year ending June 30, 2023:

General Fund 101 .....	\$ 26,723,750
Courthouse & Jail Maintenance Fund 112 .....	\$ 1,000
Law Library Fund 114 .....	\$ 11,464
Solid Waste/Sanitation Fund 116 .....	\$ 2,019,159
Drug Control Fund 122 .....	\$ 39,000
Hospital Revenue Reserve Fund 128 .....	\$ 9,500
Highway/Public Works Fund 131 .....	\$ 5,206,296
General Purpose School Fund 141 .....	\$ 61,995,538
School Federal Projects Fund 142 .....	\$ 4,504,006
Student Nutrition Fund 143 .....	\$ 4,862,888
Debt Service Fund 151 .....	\$ 8,645,212
General Capital Projects Fund 171 .....	\$ 861,857
Other Capital Projects Fund 189 .....	\$ 470,000
Solid Waste Disposal Fund 207 .....	\$ 1,935,502

To meet the foregoing expenditures for fiscal year ending June 30, 2023, it is the Budget Committee's recommendation the following tax levies be made in addition to the revenues collected by the clerks, etc.

General Purpose School Fund 141 .....	\$ 0.81
General Fund 101 .....	\$ 0.87
Debt Service Fund 151 .....	\$ 0.16
Highway Department Fund 131 .....	\$ 0.18
Solid Waste/Sanitation Fund 116 .....	\$ 0.13
General Capital Projects Fund 171 .....	\$ 0.04
<b>TOTAL .....</b>	<b>\$ 2.19</b>

Respectfully submitted this 11th day of June 2022.



John Neal Scarlett, Chairman, Budget Committee  
County Commissioner, District 7



Katy Huffaker, County Commissioner, District 1



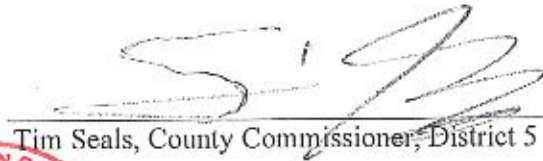
Rick Moore, County Commissioner,  
District 2



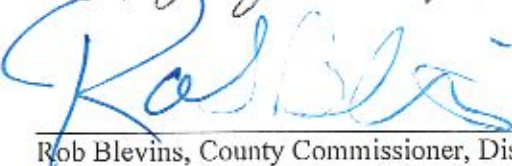
Jim Snodgrass, County Commissioner,  
District 3



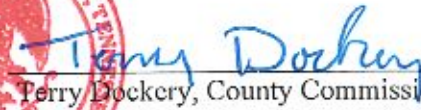
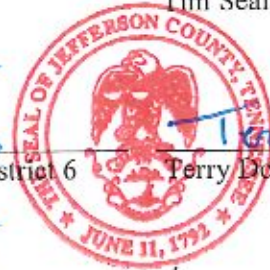
Greg Byrd, Commissioner, District 4



Tim Seals, County Commissioner, District 5



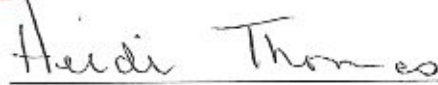
Rob Blevins, County Commissioner, District 6



Terry Dockery, County Commissioner, District 8



Jimmy Carmichael, County Commissioner,  
District 9



Heidi Thomas, County Commissioner, District 10

		21-22	22-23	
		Budget	Proposed	Variance
<b>Fund 101</b>	Revenue	24,732,364	26,703,749	1,971,385
General	Expenditures	24,977,582	26,723,750	1,746,168
	Fund Balance Usage (Favorable)	245,218	20,000	(225,218)
<b>Fund 112</b>	Revenue	40,000	40,000	-
County & Jail Maintenance	Expenditures	1,000	1,000	-
	Fund Balance Usage (Favorable)	(39,000)	(39,000)	-
<b>Fund 114</b>	Revenue	11,464	11,464	-
Law Library	Expenditures	11,464	11,464	-
	Fund Balance Usage (Favorable)	-	-	-
<b>Fund 116</b>	Revenue	1,788,519	1,842,189	53,670
Convenient Centers	Expenditures	1,831,360	2,019,159	187,799
	Fund Balance Usage (Favorable)	42,841	176,970	134,129
<b>Fund 122</b>	Revenue	27,000	27,000	-
Drug Fund	Expenditures	54,000	39,000	(15,000)
	Fund Balance Usage (Favorable)	27,000	12,000	(15,000)
<b>Fund 128</b>	Revenue	856,002	856,002	-
Hospital	Expenditures	9,500	9,500	-
	Fund Balance Usage (Favorable)	(846,502)	(846,502)	-
<b>Fund 131</b>	Revenue	4,560,479	4,588,698	28,219
Highway Dept	Expenditures	5,178,865	5,206,296	27,431
	Fund Balance Usage (Favorable)	618,386	617,598	(788)
<b>Fund 151</b>	Revenue	8,235,804	8,912,359	676,555
Debt Service	Expenditures	7,858,573	8,645,212	786,639
	Fund Balance Usage (Favorable)	(377,231)	(267,147)	110,084
<b>Fund 171</b>	Revenue	1,000,180	861,857	(138,323)
Capital	Expenditures	693,500	861,857	168,357
	Fund Balance Usage (Favorable)	(306,680)	-	306,680



<b>Fund 189</b>	Revenue	470,000	470,000	-
CDBG Grant (FMS)	Expenditures	470,000	470,000	-
	Fund Balance Usage (Favorable)	-	-	-
<b>Fund 207</b>	Revenue	1,760,000	1,905,000	145,000
Landfill	Expenditures	1,762,431	1,935,502	173,071
	Fund Balance Usage (Favorable)	2,431	30,502	28,071
<b>County</b>	Revenue	43,481,812	46,218,318	2,736,506
Total	Expenditures	42,848,275	45,922,739	3,074,464
	Fund Balance Usage (Favorable)	(633,537)	(295,579)	337,958
<b>Fund 141</b>	Revenue	60,722,750	61,995,538	1,272,788
General Education	Expenditures	60,722,750	61,995,538	1,272,788
	Fund Balance Usage (Favorable)	-	-	-
<b>Fund 142</b>	Revenue	12,190,317	4,504,006	(7,686,311)
Federal Education	Expenditures	12,190,317	4,504,006	(7,686,311)
	Fund Balance Usage (Favorable)	-	-	-
<b>Fund 143</b>	Revenue	3,933,516	4,116,348	-182,832
Student Nutrition	Expenditures	4,627,484	4,862,888	235,404
	Fund Balance Usage (Favorable)	693,968	746,540	52,572
<b>Board of Education</b>	Revenue	76,846,583	70,615,892	(6,230,691)
Total	Expenditures	77,540,551	71,362,432	(6,178,119)
	Fund Balance Usage (Favorable)	693,968	746,540	52,572
<b>Jefferson County</b>	Revenue	120,328,395	116,834,210	(3,494,184)
Total	Expenditures	120,388,826	117,285,171	(3,103,654)
	Fund Balance Usage (Favorable)	60,431	450,961	390,530

Property Tax  
2022-2023

Jefferson County, TN

	2020-2021 Actual		2021-2022 Actual		2022-2023 Budget	
Est. value of one penny	\$	135,300	\$	136,154	\$	140,500
95%		128,535		129,347		133,475
Fund	Penny	Budget	Penny	Budget	Penny	Budget
101 General	\$ 0.87	\$ 11,182,545	\$ 0.87	\$ 11,253,151	\$ 0.87	\$ 11,612,325
116 Solid Waste	0.13	\$ 1,670,955	0.13	\$ 1,681,505	0.13	\$ 1,735,175
131 Highway	0.18	\$ 2,313,630	0.18	\$ 2,328,238	0.18	\$ 2,402,550
141 School	0.79	\$ 10,154,265	0.81	\$ 10,477,071	0.81	\$ 10,811,475
151 Debt Service	0.20	\$ 2,570,700	0.15	\$ 1,940,198	0.16	\$ 2,135,600
171 Capital	0.02	\$ 257,070	0.05	\$ 646,733	0.04	\$ 533,900
	\$ 2.19	\$ 28,149,165	\$ 2.19	\$ 28,326,897	\$ 2.19	\$ 29,231,025

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -39000- - -	Unassigned Fund Balance Use ( ) = favorable	245,218	20,000	(225,218)
101- -40110- - -	Current Property Tax	11,253,151	11,612,325	359,174
101- -40120- - -	Trustee's Collections - Prior Year	236,908	244,470	7,562
101- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	355,363	366,705	11,342
101- -40140- - -	Interest And Penalty	35,000	35,000	-
101- -40150- - -	Pick-Up Taxes	15,000	15,000	-
101- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	5,000	5,000	-
101- -40210- - -	Local Option Sales Tax	1,301,718	2,040,581	738,862
101- -40220- - -	Hotel/Motel Tax	375,000	400,000	25,000
101- -40250- - -	Litigation Tax - General	82,800	82,800	-
101- -40266- - -	Litigation Tax-Jail, Wrkhs, Courthouse	138,000	138,000	-
101- -40270- - -	Business Tax	415,000	500,000	85,000
101- -40320- - -	Bank Excise Tax	20,000	20,000	-
101- -40330- - -	Wholesale Beer Tax	160,000	175,000	15,000
101- -41110- - -	Marriage Licenses	1,500	2,500	1,000
101- -41140- - -	Cable TV Franchise	80,000	90,000	10,000
101- -41510- - -	Beer Permits	1,500	2,500	1,000
101- -41520- - -	Building Permits	260,000	300,000	40,000
101- -41590- - -	Other Permits	100,000	105,000	5,000
101- -42110- - -	Fines - Circuit Court	1,500	1,500	-
101- -42110- -1CC -	Fines - Circuit Court - Circuit Ct-Past Due Fines	45,000	45,000	-
101- -42120- - -	Officers Costs - Sheriff Fees	10,000	10,000	-
101- -42141- - -	Drug Court Fees - Circuit Court	5,000	5,000	-
101- -42150- - -	Jail Fees - Circuit Court	3,000	3,000	-
101- -42180- - -	DUI Treatment Fines	150	150	-
101- -42190- - -	Data Entry Fee - Circuit Court	4,000	4,000	-
101- -42310- - -	County Fines	25,000	25,000	-
101- -42310- -1SC -	County Fines - Sessions-Past Due Fines	100,000	100,000	-
101- -42320- - -	Officers Costs	70,000	70,000	-
101- -42330- - -	Games And Fish Fines	1,700	1,700	-
101- -42341- - -	General Sessions Court - Drug Court Fines	15,000	15,000	-
101- -42350- - -	Jail Fees	50,000	50,000	-
101- -42380- - -	DUI Treatment Fines	10,000	10,000	-
101- -42390- - -	Data Entry Fee - General Sessions Court	20,000	20,000	-
101- -42391- - -	Courtroom Security Fee	2,000	2,000	-
101- -42410- - -	Fines - Juvenile Court	6,000	6,000	-
101- -42420- - -	Officers Costs	6,500	6,500	-
101- -42490- - -	Data Entry Fee - Juvenile Court	800	800	-
101- -42520- - -	Officers Costs - Chancery Court	1,000	1,000	-
101- -42530- - -	Data Entry Fee - Chancery Court	5,000	5,000	-
101- -42872- - -	Victims Assistance Assessments	38,000	38,000	-
101- -42990- - -	Other Fines, Forfeitures, And Penalties	5,000	5,000	-

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 43120- - -	Patient Charges	3,400,000	3,650,000	250,000
101- 43190- - -	Other General Service Charges	2,500	2,500	-
101- 43350- - -	Copy Fees	1,000	1,000	-
101- 43370- - -	Telephone Commissions	80,000	80,000	-
101- 43392- - -	Data Processing Fee -Register	15,000	15,000	-
101- 43394- - -	Data Processing Fee - Sheriff	7,000	7,000	-
101- 43395- - -	Sexual Offender Registration Fee-Sheriff	4,000	4,000	-
101- 43396- - -	Data Processing Fee - County Clerk	1,000	1,000	-
101- 43397- - -	Subscription & Electronic Filing Fee-Circuit & GS	10,764	10,764	-
101- 44120- - -	Lease/Rentals	7,200	7,200	-
101- 44131- - -	Commissary Sales	30,000	30,000	-
101- 44146- -DA -	E-Rate Funding - Dandridge Library	960	960	-
101- 44170- - -	Miscellaneous Refunds	176,000	176,000	-
101- 44530- - -	Sale Of Equipment	1,000	1,000	-
101- 44990- - -	Other Local Revenues	445,480	459,000	13,520
101- 44990- -FSPRO-	Other Local Revenues - Fresh Start Program - Sheriff's Dept	20,000	-	(20,000)
101- 45110- - -	County Clerk	800,000	800,000	-
101- 45190- - -	Trustee	708,000	1,098,000	390,000
101- 45520- - -	Circuit Court Clerk	190,000	190,000	-
101- 45540- - -	General Sessions Court Clerk	390,000	390,000	-
101- 45550- - -	Clerk And Master	125,000	125,000	-
101- 45560- - -	Juvenile Court Clerk	30,000	30,000	-
101- 45580- - -	Register of Deeds	240,000	280,000	40,000
101- 45590- - -	Sheriff	20,000	20,000	-
101- 46110- - -	Juvenile Services Program	5,000	5,000	-
101- 46140- - -	Aging Programs	11,562	11,562	-
101- 46210- - -	Law Enforcement Training Programs	40,800	40,800	-
101- 46310- - -	Health Dept Programs	258,480	256,157	(2,323)
101- 46430- - -	Litter Program	53,000	53,000	-
101- 46835- - -	Vehicle Certificate Of Title Fees	10,000	10,000	-
101- 46852- - -	State Revenue Sharing - Telecommunications	40,000	40,000	-
101- 46915- - -	Contracted Prisoner Board	1,000,000	720,000	(280,000)
101- 46960- - -	Registrar's Salary Supplement	15,000	15,000	-
101- 46980- -BSG -	Other State Grants - Jefferson County Baby Safe Grant	25,909	-	(25,909)
101- 46980- -BSGMH-	Other State Grants - Baby Safe Grant Mental Health	74,091	100,000	25,909
101- 46980- -DMHSA-	Other State Grants - TN Dept of Mental Health & Substance Abuse C	53,539	-	(53,539)
101- 46990- - -	Other State Revenues	17,700	17,700	-
101- 47220- - -	Civil Defense Reimbursement	39,150	39,150	-
101- 47235- - -	Homeland Security Grants	34,000	34,000	-
101- 47240- - -	Medicaid	150,000	150,000	-
101- 47590- -OOA -	Other Federal Through State - Office on Aging	36,286	36,286	-
101- 47590- -VCG -	Other Federal Through State - Victim Coordinator Grant	50,140	61,249	11,109

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -47590- -DMHSA-	Other Federal Through State - TN Dept of Mental Health & Substanc	-	13,385	13,385
101- -47715- - - -	Tax Credit Bond Rebate (QSCB)	483,854	483,854	(0)
101- -47990- - - -	Other Direct Federal Revenue	30,000	-	(30,000)
101- -47990- -DUI -	Other Direct Federal Revenue - THSO DUI Grant (Overtime)	-	15,000	15,000
101- -47990- -HIDTA-	Other Direct Federal Revenue - HIDTA Grant (Overtime)	-	9,000	9,000
101- -47990- -TOC -	Other Direct Federal Revenue - TOCWest Grant (Overtime)	-	8,000	8,000
101- -47990- -TFO -	Other Direct Federal Revenue - TFO Grant (Overtime)	-	4,000	4,000
101- -47990- -COPS -	Other Direct Federal Revenue - C.O.P.S. Grant	146,750	80,476	(66,274)
101- -48130- - - -	Contributions	191,042	191,042	-
101- -48610- - - -	Donations	50,000	-	(50,000)
101- -34510- -CoC -	Restricted for General Gov't (County Clerk - Automation)	20,000	5,000	(15,000)
101- -34710- -CoC -	Assigned for General Gov't (County Clerk)	-	418	418
101- -34520- -LIT -	Tax Litigation #40266	-	264,009	264,009
101- -34525- -SH -	Restricted for Public Safety (Sheriff - Automation)	30,000	-	(30,000)
101- -34610- -ECDEV -	Committed for General Gov't - Economic Dev (Rev 40220)	(99,434)	146,155	245,589
101- -34610- -SOILC-	Committed for General Gov't - Soil Conservation Dept		(44,448)	(44,448)
	<b>Total Revenue</b>	<b>24,977,582</b>	<b>26,723,750</b>	<b>1,746,168</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -51100-131- -	County Commission - Medical Personnel	25,000	25,000	-
101- -51100-191- -	County Commission - Board And Committee Members Fees	80,400	80,400	-
101- -51100-201- -	County Commission - Social Security	4,985	4,985	-
101- -51100-212- -	County Commission - Employer Medicare Liability	1,206	1,206	-
101- -51100-302- -	County Commission - Advertising	9,000	9,000	-
101- -51100-305- -	County Commission - Audit	21,537	22,614	1,077
101- -51100-320- -	County Commission - Dues And Memberships	15,000	13,193	(1,807)
101- -51100-331- -	County Commission - Legal Services	35,000	35,000	-
101- -51100-399- -	County Commission - Other Contracted Services	35,200	35,930	730
101- -51100-435- -	County Commission - Office Supplies	750	750	-
101- -51100-599- -	County Commission - Other Charges	2,200	2,200	-
101- -51100-719- -	County Commission - Office Equipment	750	750	-
	<b>51100 Total</b>	<b>231,028</b>	<b>231,028</b>	<b>(0)</b>
101- -51210-191- -	Board Of Equalization - Board And Committee Members Fees	2,000	2,000	-
	<b>51210 Total</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
101- -51300-101- -	County Mayor/Executive - County Official/Administrative Officer	104,803	112,246	7,443
101- -51300-169- -	County Mayor/Executive - Part-Time Personnel	4,120	4,326	206
101- -51300-186- -	County Mayor/Executive - Longevity Pay	1,500	1,500	-
101- -51300-189- -	County Mayor/Executive - Other Salaries & Wages	73,703	77,388	3,685
101- -51300-201- -	County Mayor/Executive - Social Security	11,323	12,026	703
101- -51300-204- -	County Mayor/Executive - State Retirement	16,066	18,596	2,530
101- -51300-206- -	County Mayor/Executive - Life Insurance	183	183	-
101- -51300-207- -	County Mayor/Executive - Medical Insurance	25,443	26,696	1,253
101- -51300-208- -	County Mayor/Executive - Dental Insurance	684	684	-
101- -51300-210- -	County Mayor/Executive - Unemployment Compensation	731	776	45
101- -51300-212- -	County Mayor/Executive - Employer Medicare Liability	2,740	2,910	170
101- -51300-302- -	County Mayor/Executive - Advertising	1,000	1,000	-
101- -51300-341- -	County Mayor/Executive - Pauper Burials	3,600	3,600	-
101- -51300-355- -	County Mayor/Executive - Travel	10,000	10,000	-
101- -51300-435- -	County Mayor/Executive - Office Supplies	1,500	1,000	(500)
101- -51300-599- -	County Mayor/Executive - Other Charges	3,000	3,500	500
101- -51300-719- -	County Mayor/Executive - Office Equipment	1,500	500	(1,000)
	<b>51300 Total</b>	<b>261,896</b>	<b>276,931</b>	<b>15,035</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -51500-105- -	Election Commission - Supervisor/Director	81,664	87,465	5,801
101- -51500-162- -	Election Commission - Clerical Personnel	90,487	97,069	6,582
101- -51500-169- -	Election Commission - Part-Time Personnel	8,000	8,676	676
101- -51500-186- -	Election Commission - Longevity Pay	2,300	2,400	100
101- -51500-192- -	Election Commission - Election Commission	6,500	10,625	4,125
101- -51500-193- -	Election Commission - Election Workers	30,000	60,000	30,000
101- -51500-201- -	Election Commission - Social Security	13,433	16,358	2,925
101- -51500-204- -	Election Commission - State Retirement	15,494	18,192	2,698
101- -51500-206- -	Election Commission - Life Insurance	293	268	(25)
101- -51500-207- -	Election Commission - Medical Insurance	51,304	45,200	(6,104)
101- -51500-208- -	Election Commission - Dental Insurance	912	912	-
101- -51500-210- -	Election Commission - Unemployment Compensation	867	1,056	189
101- -51500-212- -	Election Commission - Employer Medicare Liability	3,250	3,958	708
101- -51500-302- -	Election Commission - Advertising	5,000	10,000	5,000
101- -51500-307- -	Election Commission - Communication	2,500	3,600	1,100
101- -51500-317- -	Election Commission - Data Processing Services	4,800	9,500	4,700
101- -51500-320- -	Election Commission - Dues And Memberships	4,500	5,500	1,000
101- -51500-334- -	Election Commission - Maintenance Agreements	22,000	22,000	-
101- -51500-348- -	Election Commission - Postal Charges	5,000	10,000	5,000
101- -51500-349- -	Election Commission - Printing, Stationery And Forms	2,000	4,000	2,000
101- -51500-355- -	Election Commission - Travel	10,000	10,000	-
101- -51500-399- -	Election Commission - Other Contracted Services	2,000	2,000	-
101- -51500-411- -	Election Commission - Data Processing Supplies	1,000	2,000	1,000
101- -51500-429- -	Election Commission - Instructional Supplies	500	500	-
101- -51500-435- -	Election Commission - Office Supplies	3,000	3,500	500
101- -51500-599- -	Election Commission - Other Charges	1,000	2,000	1,000
101- -51500-709- -	Election Commission - Data Processing Equipment	10,000	5,000	(5,000)
	<b>51500 Total</b>	<b>377,804</b>	<b>441,779</b>	<b>63,975</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -51600-101- -	Register Of Deeds - County Official/Administrative Officer	90,738	97,183	6,445
101- -51600-162- -	Register Of Deeds - Clerical Personnel	123,488	144,500	21,012
101- -51600-169- -	Register Of Deeds - Part-Time Personnel	13,501	-	(13,501)
101- -51600-186- -	Register Of Deeds - Longevity Pay	2,500	300	(2,200)
101- -51600-201- -	Register Of Deeds - Social Security	14,120	14,985	865
101- -51600-204- -	Register Of Deeds - State Retirement	19,281	23,264	3,983
101- -51600-206- -	Register Of Deeds - Life Insurance	268	341	73
101- -51600-207- -	Register Of Deeds - Medical Insurance	40,419	58,120	17,701
101- -51600-208- -	Register Of Deeds - Dental Insurance	912	1,140	228
101- -51600-210- -	Register Of Deeds - Unemployment Compensation	911	967	56
101- -51600-212- -	Register Of Deeds - Employer Medicare Liability	3,416	3,626	210
101- -51600-317- -	Register Of Deeds - Data Processing Services	17,500	17,500	-
101- -51600-320- -	Register Of Deeds - Dues And Memberships	1,000	1,000	-
101- -51600-334- -	Register Of Deeds - Maintenance Agreements	1,900	1,900	-
101- -51600-355- -	Register Of Deeds - Travel	3,200	3,200	-
101- -51600-411- -	Register Of Deeds - Data Processing Supplies	1,100	1,100	-
101- -51600-435- -	Register Of Deeds - Office Supplies	1,000	1,000	-
101- -51600-599- -	Register Of Deeds - Other Charges	195	195	-
101- -51600-719- -	Register Of Deeds - Other Equipment	200	200	-
	<b>51600 Total</b>	<b>335,649</b>	<b>370,521</b>	<b>34,872</b>
101- -51750-105- -	Zoning Compliance - Supervisor/Director	52,782	55,421	2,639
101- -51750-162- -	Zoning Compliance - Clerical Personnel	31,174	32,733	1,559
101- -51750-186- -	Zoning Compliance - Longevity Pay	3,000	3,000	-
101- -51750-201- -	Zoning Compliance - Social Security	5,206	5,466	260
101- -51750-204- -	Zoning Compliance - State Retirement	7,556	8,816	1,260
101- -51750-206- -	Zoning Compliance - Life Insurance	147	147	-
101- -51750-207- -	Zoning Compliance - Medical Insurance	16,962	17,797	835
101- -51750-208- -	Zoning Compliance - Dental Insurance	456	456	-
101- -51750-210- -	Zoning Compliance - Unemployment Compensation	336	353	17
101- -51750-212- -	Zoning Compliance - Employer Medicare Liability	1,260	1,323	63
101- -51750-307- -	Zoning Compliance - Communication	1,090	1,090	-
101- -51750-399- -	Zoning Compliance - Other Contracted Services	12,000	13,475	1,475
101- -51750-425- -	Zoning Compliance - Gasoline	1,000	1,200	200
101- -51750-435- -	Zoning Compliance - Office Supplies	600	600	-
	<b>51750 Total</b>	<b>133,569</b>	<b>141,877</b>	<b>8,308</b>



GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 51800-105- -	County Buildings - Supervisor/Director	46,498	48,823	2,325
101- 51800-166- -	County Buildings - Custodial Personnel	70,897	80,649	9,752
101- 51800-167- -	County Buildings - Maintenance Personnel	98,863	103,806	4,943
101- 51800-186- -	County Buildings - Longevity Pay	7,100	7,400	300
101- 51800-187- -	County Buildings - Overtime Pay	1,300	1,300	-
101- 51800-201- -	County Buildings - Social Security	13,489	14,544	1,055
101- 51800-204- -	County Buildings - State Retirement	19,581	22,924	3,343
101- 51800-206- -	County Buildings - Life Insurance	462	425	(37)
101- 51800-207- -	County Buildings - Medical Insurance	62,687	65,967	3,280
101- 51800-208- -	County Buildings - Dental Insurance	1,368	1,368	-
101- 51800-210- -	County Buildings - Unemployment Compensation	871	939	68
101- 51800-212- -	County Buildings - Employer Medicare Liability	3,264	3,519	255
101- 51800-307- -	County Buildings - Communication	20,900	20,900	-
101- 51800-328- -	County Buildings - Janitorial Services	12,000	12,000	-
101- 51800-334- -	County Buildings - Maintenance Agreements	116,000	116,000	-
101- 51800-335- -	County Buildings - Maintenance And Repair Services-Buildings	195,000	195,000	-
101- 51800-347- -	County Buildings - Pest Control	8,200	8,200	-
101- 51800-348- -	County Buildings - Postal Charges	48,000	48,000	-
101- 51800-399- -	County Buildings - Other Contracted Services	11,050	15,400	4,350
101- 51800-410- -	County Buildings - Custodial Supplies	13,000	16,000	3,000
101- 51800-412- -	County Buildings - Diesel Fuel	300	300	-
101- 51800-415- -	County Buildings - Electricity	114,444	116,733	2,289
101- 51800-425- -	County Buildings - Gasoline	7,000	14,000	7,000
101- 51800-434- -	County Buildings - Natural Gas	36,210	36,935	725
101- 51800-435- -	County Buildings - Office Supplies	3,200	4,000	800
101- 51800-451- -	County Buildings - Uniforms	5,000	5,000	-
101- 51800-454- -	County Buildings - Water And Sewer	25,704	27,000	1,296
101- 51800-502- -	County Buildings - Building And Contents Insurance	50,987	79,964	28,977
101- 51800-511- -	County Buildings - Vehicle And Equipment Insurance	2,325	3,501	1,176
101- 51800-599- -	County Buildings - Other Charges	10,000	10,000	-
101- 51800-719- -	County Buildings - Office Equipment	600	600	-
101- 51800-790- -	County Buildings - Other Equipment	3,500	3,500	-
	<b>51800 Total</b>	<b>1,009,800</b>	<b>1,084,697</b>	<b>74,897</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 51810-105- -	Maintenance Garage - Supervisor/Director	50,000	62,500	12,500
101- 51810-142- -	Maintenance Garage - Mechanic(s)	56,709	58,800	2,091
101- 51810-186- -	Maintenance Garage - Longevity Pay	1,800	1,500	(300)
101- 51810-187- -	Maintenance Garage - Overtime Pay	5,000	5,000	-
101- 51810-196- -	Maintenance Garage - In-Service Training	5,000	5,000	-
101- 51810-201- -	Maintenance Garage - Social Security	7,236	8,141	905
101- 51810-204- -	Maintenance Garage - State Retirement	10,504	12,542	2,038
101- 51810-206- -	Maintenance Garage - Life Insurance	220	220	-
101- 51810-207- -	Maintenance Garage - Medical Insurance	31,938	26,696	(5,242)
101- 51810-208- -	Maintenance Garage - Dental Insurance	456	456	-
101- 51810-210- -	Maintenance Garage - Unemployment Compensation	467	526	59
101- 51810-212- -	Maintenance Garage - Employer Medicare Liability	1,751	1,970	219
101- 51810-307- -	Maintenance Garage - Communication	3,000	3,000	-
101- 51810-336- -	Maintenance Garage - Maintenance And Repair Services-Equipment	4,000	2,500	(1,500)
101- 51810-399- -	Maintenance Garage - Other Contracted Services	4,000	4,000	-
101- 51810-425- -	Maintenance Garage - Gasoline	6,000	6,000	-
101- 51810-433- -	Maintenance Garage - Lubricants	-	35,000	35,000
101- 51810-435- -	Maintenance Garage - Office Supplies	2,000	2,000	-
101- 51810-450- -	Maintenance Garage - Tires And Tubes	57,000	60,000	3,000
101- 51810-451- -	Maintenance Garage - Uniforms	4,500	4,500	-
101- 51810-453- -	Maintenance Garage - Vehicle Parts	134,831	145,000	10,169
101- 51810-599- -	Maintenance Garage - Other Charges	1,000	1,000	-
101- 51810-709- -	Maintenance Garage - Data Processing Equipment	2,000	2,000	-
101- 51810-719- -	Maintenance Garage - Office Equipment	1,000	1,000	-
101- 51810-790- -	Maintenance Garage - Other Equipment	5,997	6,000	3
	<b>51810 Total</b>	<b>396,409</b>	<b>455,351</b>	<b>58,942</b>
101- 51910-337- -	Preservation Of Records - Maintenance And Repair Services-Office Eq	3,000	3,000	-
101- 51910-435- -	Preservation Of Records - Office Supplies	4,500	4,500	-
101- 51910-709- -	Preservation Of Records - Data Processing Equipment	3,000	3,000	-
	<b>51910 Total</b>	<b>10,500</b>	<b>10,500</b>	<b>-</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 52100-103- -	Accounting And Budgeting - Assistant(s)	46,350	48,668	2,318
101- 52100-105- -	Accounting And Budgeting - Supervisor/Director	90,885	95,429	4,544
101- 52100-106- -	Accounting And Budgeting - Deputy(les)	55,757	47,000	(8,757)
101- 52100-169- -	Accounting And Budgeting - Part-Time Personnel	18,000	18,900	900
101- 52100-186- -	Accounting And Budgeting - Longevity Pay	7,900	8,800	900
101- 52100-189- -	Accounting And Budgeting - Other Salaries & Wages	301,646	328,273	26,627
101- 52100-201- -	Accounting And Budgeting - Social Security	31,784	33,373	1,589
101- 52100-204- -	Accounting And Budgeting - State Retirement	44,518	48,728	4,210
101- 52100-206- -	Accounting And Budgeting - Life Insurance	806	806	-
101- 52100-207- -	Accounting And Budgeting - Medical Insurance	126,074	130,241	4,167
101- 52100-208- -	Accounting And Budgeting - Dental Insurance	2,280	2,280	-
101- 52100-210- -	Accounting And Budgeting - Unemployment Compensation	2,051	2,154	103
101- 52100-212- -	Accounting And Budgeting - Employer Medicare Liability	7,690	8,075	385
101- 52100-307- -	Accounting And Budgeting - Communication	3,200	4,350	1,150
101- 52100-334- -	Accounting And Budgeting - Maintenance Agreements	27,949	29,949	2,000
101- 52100-355- -	Accounting And Budgeting - Travel	1,000	1,000	-
101- 52100-399- -	Accounting And Budgeting - Other Contracted Services	6,405	6,405	-
101- 52100-411- -	Accounting And Budgeting - Data Processing Supplies	3,000	3,000	-
101- 52100-435- -	Accounting And Budgeting - Office Supplies	3,500	3,500	-
101- 52100-599- -	Accounting And Budgeting - Other Charges	1,000	1,000	-
101- 52100-709- -	Accounting And Budgeting - Data Processing Equipment	1,500	1,500	-
101- 52100-719- -	Accounting And Budgeting - Office Equipment	750	750	-
	<b>52100 Total</b>	<b>784,045</b>	<b>824,181</b>	<b>40,136</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 52300-101- -	Property Assessor's Office - County Official/Administrative Officer	91,488	97,933	6,445
101- 52300-135- -	Property Assessor's Office - Assessment Personnel	274,057	287,760	13,703
101- 52300-169- -	Property Assessor's Office - Part-Time Personnel	-	-	-
101- 52300-186- -	Property Assessor's Office - Longevity Pay	5,700	5,000	(700)
101- 52300-201- -	Property Assessor's Office - Social Security	22,664	23,913	1,249
101- 52300-204- -	Property Assessor's Office - State Retirement	32,899	37,810	4,911
101- 52300-206- -	Property Assessor's Office - Life Insurance	561	561	-
101- 52300-207- -	Property Assessor's Office - Medical Insurance	75,775	70,625	(5,150)
101- 52300-208- -	Property Assessor's Office - Dental Insurance	1,596	1,596	-
101- 52300-210- -	Property Assessor's Office - Unemployment Compensation	1,463	1,543	80
101- 52300-212- -	Property Assessor's Office - Employer Medicare Liability	5,484	5,786	302
101- 52300-305- -	Property Assessor's Office - Audit Services	20,000	20,000	-
101- 52300-307- -	Property Assessor's Office - Communication	800	800	-
101- 52300-317- -	Property Assessor's Office - Data Processing Services	24,000	24,000	-
101- 52300-334- -	Property Assessor's Office - Maintenance Agreements	4,800	4,800	-
101- 52300-348- -	Property Assessor's Office - Postal Charges	200	200	-
101- 52300-355- -	Property Assessor's Office - Travel	1,000	1,000	-
101- 52300-399- -	Property Assessor's Office - Other Contracted Services	800	800	-
101- 52300-425- -	Property Assessor's Office - Gasoline	2,500	3,500	1,000
101- 52300-435- -	Property Assessor's Office - Office Supplies	1,000	1,000	-
101- 52300-499- -	Property Assessor's Office - Other Supplies And Materials	1,380	1,380	-
101- 52300-599- -	Property Assessor's Office - Other Charges	500	500	-
101- 52300-709- -	Property Assessor's Office - Data Processing Equipment	1,000	1,000	-
101- 52300-711- -	Property Assessor's Office - Furniture And Fixtures	1,500	1,500	-
101- 52300-719- -	Property Assessor's Office - Office Equipment	1,000	1,000	-
	<b>52300 Total</b>	<b>572,167</b>	<b>594,007</b>	<b>21,840</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 52400-101- -	County Trustee's Office - County Official/Administrative Officer	-	97,183	97,183
101- 52400-103- -	County Trustee's Office - Assistant(s)	-	142,058	142,058
101- 52400-169- -	County Trustee's Office - Part-time Personnel	-	1,500	1,500
101- 52400-186- -	County Trustee's Office - Longevity Pay	-	2,900	2,900
101- 52400-201- -	County Trustee's Office - Social Security	-	14,926	14,926
101- 52400-204- -	County Trustee's Office - State Retirement	-	23,463	23,463
101- 52400-206- -	County Trustee's Office - Life Insurance	268	268	-
101- 52400-207- -	County Trustee's Office - Medical Insurance	42,524	44,617	2,093
101- 52400-208- -	County Trustee's Office - Dental Insurance	684	684	-
101- 52400-210- -	County Trustee's Office - Unemployment Compensation	450	963	513
101- 52400-212- -	County Trustee's Office - Employer Medicare Liability	-	3,612	3,612
101- 52400-307- -	County Trustee's Office - Communication	1,870	500	(1,370)
101- 52400-317- -	County Trustee's Office - Data Processing Services	11,000	12,000	1,000
101- 52400-320- -	County Trustee's Office - Dues And Memberships	200	200	-
101- 52400-332- -	County Trustee's Office - Legal Notices, Recording And Court Costs	550	600	50
101- 52400-334- -	County Trustee's Office - Maintenance Agreements	19,830	20,250	420
101- 52400-355- -	County Trustee's Office - Travel	850	699	(151)
101- 52400-435- -	County Trustee's Office - Office Supplies	2,500	3,000	500
101- 52400-599- -	County Trustee's Office - Other Charges	150	150	-
101- 52400-709- -	County Trustee's Office - Data Processing Equipment	1,499	1,200	(299)
	<b>52400 Total</b>	<b>82,375</b>	<b>370,773</b>	<b>288,398</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 52500-101- -	County Clerk's Office - County Official	90,738	97,183	6,445
101- 52500-103- -	County Clerk's Office - Assistant (s)	100,332	105,349	5,017
101- 52500-105- -	County Clerk's Office - Supervisor/Director	117,094	122,948	5,854
101- 52500-106- -	County Clerk's Office - Deputy(ies)	194,260	237,373	43,113
101- 52500-160- -	County Clerk's Office - Guards - Part-time	4,000	4,200	200
101- 52500-169- -	County Clerk's Office - Part-time Personnel	32,000	11,600	(20,400)
101- 52500-186- -	County Clerk's Office - Longevity	5,100	6,700	1,600
101- 52500-201- -	County Clerk's Office - Social Security	33,383	35,877	2,494
101- 52500-204- -	County Clerk's Office - State Retirement	45,219	53,892	8,673
101- 52500-206- -	County Clerk's Office - Life Insurance	879	952	73
101- 52500-207- -	County Clerk's Office - Medical Insurance	118,435	139,975	21,540
101- 52500-208- -	County Clerk's Office - Dental Insurance	2,508	2,508	-
101- 52500-210- -	County Clerk's Office - Unemployment Compensation	2,154	2,315	161
101- 52500-212- -	County Clerk's Office - Employer Medicare Liability	8,077	8,680	603
101- 52500-307- -	County Clerk's Office - Communication	6,600	6,600	-
101- 52500-320- -	County Clerk's Office - Dues And Memberships	600	800	200
101- 52500-334- -	County Clerk's Office - Maintenance Agreements	41,484	37,874	(3,610)
101- 52500-351- -	County Clerk's Office - Rentals	16,500	16,500	-
101- 52500-355- -	County Clerk's Office - Travel	1,000	2,000	1,000
101- 52500-435- -	County Clerk's Office - Office Supplies	13,386	13,386	-
101- 52500-599- -	County Clerk's Office - Other Charges	500	1,000	500
101- 52500-709- -	County Clerk's Office - Data Processing Equipment	37,186	5,000	(32,186)
	<b>52500 Total</b>	<b>871,435</b>	<b>912,712</b>	<b>41,277</b>
101- 52600-169- -	Information Technology - Part-Time Personnel	14,000	14,700	700
101- 52600-201- -	Information Technology - Social Security	868	912	44
101- 52600-210- -	Information Technology - Unemployment Compensation	56	59	3
101- 52600-212- -	Information Technology - Employer Medicare Liability	210	221	11
101- 52600-307- -	Information Technology - Communication	900	-	(900)
101- 52600-355- -	Information Technology - Travel	750	1,500	750
101- 52600-399- -	Information Technology - Other Contracted Services	20,000	20,000	-
101- 52600-425- -	Information Technology - Gasoline	1,000	500	(500)
101- 52600-471- -	Information Technology - Software and Licensing	40,000	40,000	-
101- 52600-499- -	Information Technology - Other Supplies And Materials	250	250	-
101- 52600-599- -	Information Technology - Other Charges	1,000	500	(500)
101- 52600-709- -	Information Technology - Information Technology Equipment	-	750	750
	<b>52600 Total</b>	<b>79,034</b>	<b>79,392</b>	<b>358</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 52900-332- -	Other Finance - Legal Notices, Recording And Court Costs	598	598	-
101- 52900-399- -	Other Finance - Other Contracted Services	5,000	5,000	-
101- 52900-506- -	Other Finance - Liability Insurance	55,000	56,650	1,650
101- 52900-508- -	Other Finance - Premiums On Corporate Surety Bonds	15,000	15,000	-
101- 52900-510- -	Other Finance - Trustee's Commission	320,000	330,000	10,000
101- 52900-513- -	Other Finance - Workman's Compensation Insurance	20,400	21,012	612
101- 52900-515- -	Other Finance - Liability Claim	1,000	1,000	-
101- 52900-540- -	Other Finance - Tax Relief Program	170,000	170,000	-
	<b>52900 Total</b>	<b>586,998</b>	<b>599,260</b>	<b>12,262</b>
101- 53100-101- -	Circuit Court - County Official/Administrative Officer	90,738	97,183	6,445
101- 53100-162- -	Circuit Court - Clerical Personnel	414,974	434,314	19,340
101- 53100-169- -	Circuit Court - Part-Time Personnel	12,500	13,125	625
101- 53100-186- -	Circuit Court - Longevity Pay	11,100	10,800	(300)
101- 53100-194- -	Circuit Court - Jury And Witness Expense	7,000	10,000	3,000
101- 53100-201- -	Circuit Court - Social Security	32,564	34,387	1,823
101- 53100-204- -	Circuit Court - State Retirement	45,515	51,659	6,144
101- 53100-206- -	Circuit Court - Life Insurance	952	927	(25)
101- 53100-207- -	Circuit Court - Medical Insurance	114,105	125,741	11,636
101- 53100-208- -	Circuit Court - Dental Insurance	2,736	2,508	(228)
101- 53100-210- -	Circuit Court - Unemployment Compensation	2,101	2,219	118
101- 53100-212- -	Circuit Court - Employer Medicare Liability	7,879	8,320	441
101- 53100-307- -	Circuit Court - Communication	7,950	12,400	4,450
101- 53100-334- -	Circuit Court - Maintenance Agreements	41,300	45,389	4,089
101- 53100-348- -	Circuit Court - Postal Charges	6,000	6,000	-
101- 53100-350- -	Circuit Court - Internet Connectivity	10,764	10,764	-
101- 53100-355- -	Circuit Court - Travel	750	1,000	250
101- 53100-399- -	Circuit Court - Other Contracted Services	41,250	5,000	(36,250)
101- 53100-411- -	Circuit Court - Data Processing Supplies	5,000	5,000	-
101- 53100-435- -	Circuit Court - Office Supplies	7,000	7,000	-
101- 53100-599- -	Circuit Court - Other Charges	850	850	-
101- 53100-709- -	Circuit Court - Data Processing Equipment	4,000	4,000	-
101- 53100-719- -	Circuit Court - Office Equipment	822	822	-
	<b>53100 Total</b>	<b>867,850</b>	<b>889,408</b>	<b>21,558</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 53300-101- -	General Sessions Court - County Official/Administrative Officer	176,206	184,488	8,282
101- 53300-161- -	General Sessions Court - Secretary(s)	44,126	46,332	2,206
101- 53300-186- -	General Sessions Court - Longevity Pay	1,500	1,800	300
101- 53300-189-BSGMH	General Sessions Court - Other Salaries & Wages - Baby Safe Grant M	50,000	52,500	2,500
101- 53300-196-BSGMH	General Sessions Court - In-Service Training - Baby Safe Grant Menta	-	4,095	4,095
101- 53300-199- -	General Sessions Court - Other Per Diem & Fees	21,288	22,353	1,065
101- 53300-201- -	General Sessions Court - Social Security	18,081	19,206	1,125
101- 53300-204- -	General Sessions Court - State Retirement	24,330	27,860	3,530
101- 53300-206- -	General Sessions Court - Life Insurance	220	220	-
101- 53300-207- -	General Sessions Court - Medical Insurance	26,763	28,059	1,296
101- 53300-208- -	General Sessions Court - Dental Insurance	456	456	-
101- 53300-210- -	General Sessions Court - Unemployment Compensation	1,167	1,240	73
101- 53300-212- -	General Sessions Court - Employer Medicare Liability	4,375	4,647	272
101- 53300-302-BSGMH	General Sessions Court - Advertising - Jefferson County Baby Safe Gr	-	1,000	1,000
101- 53300-307- -	General Sessions Court - Communication	800	800	-
101- 53300-320- -	General Sessions Court - Dues And Memberships	900	900	-
101- 53300-332- -	General Sessions Court - Legal Notices, Recording And Court Costs	200	200	-
101- 53300-334- -	General Sessions Court - Maintenance Agreements	850	850	-
101- 53300-348- -	General Sessions Court - Postal Charges	200	200	-
101- 53300-348-BSGMH	General Sessions Court - Postal Charges - Jefferson County Baby Saf	1,000	1,000	-
101- 53300-351-BSGMH	General Sessions Court - Rentals - Jefferson County Baby Safe Grant	17,400	17,400	-
101- 53300-355- -	General Sessions Court - Travel	2,500	2,500	-
101- 53300-355-BSGMH	General Sessions Court - Travel - Jefferson County Baby Safe Grant	1,978	1,978	-
101- 53300-399-BSGMH	General Sessions Court - Other Contracted Services - Jefferson Count	3,531	3,531	(0)
101- 53300-432- -	General Sessions Court - Library Books	1,500	1,500	-
101- 53300-435- -	General Sessions Court - Office Supplies	1,700	1,700	-
101- 53300-435-BSGMH	General Sessions Court - Office Supplies - Jefferson County Baby Saf	2,000	2,000	-
101- 53300-599-BSGMH	General Sessions Court - Other Charges - Jefferson County Baby Safe	-	2,000	2,000
101- 53300-599- -	General Sessions Court - Other Charges	995	995	-
	<b>53300 Total</b>	<b>404,066</b>	<b>431,810</b>	<b>27,744</b>
101- 53330-309- -	Drug Court - Contracts With Government Agencies	30,150	30,150	-
	<b>53330 Total</b>	<b>30,150</b>	<b>30,150</b>	<b>-</b>



GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 53400-101- -	Chancery Court - County Official/Administrative Officer	90,738	97,183	6,445
101- 53400-106- -	Chancery Court - Deputy(les)	78,337	82,254	3,917
101- 53400-169- -	Chancery Court - Part-Time Personnel	1,500	1,500	-
101- 53400-186- -	Chancery Court - Longevity Pay	1,900	2,000	100
101- 53400-194- -	Chancery Court - Jury And Witness Expense	3,600	3,600	-
101- 53400-201- -	Chancery Court - Social Security	10,799	11,442	643
101- 53400-204- -	Chancery Court - State Retirement	15,217	17,532	2,315
101- 53400-206- -	Chancery Court - Life Insurance	158	158	-
101- 53400-207- -	Chancery Court - Medical Insurance	24,908	26,133	1,225
101- 53400-208- -	Chancery Court - Dental Insurance	684	684	-
101- 53400-210- -	Chancery Court - Unemployment Compensation	697	739	42
101- 53400-212- -	Chancery Court - Employer Medicare Liability	2,613	2,769	156
101- 53400-302- -	Chancery Court - Advertising	3,000	3,000	-
101- 53400-307- -	Chancery Court - Communication	300	350	50
101- 53400-320- -	Chancery Court - Dues And Memberships	350	350	-
101- 53400-334- -	Chancery Court - Maintenance Agreements	10,751	15,695	4,944
101- 53400-355- -	Chancery Court - Travel	400	250	(150)
101- 53400-435- -	Chancery Court - Office Supplies	1,097	3,000	1,903
	<b>53400 Total</b>	<b>247,049</b>	<b>268,639</b>	<b>21,590</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 53500-112- -	Juvenile Court - Youth Service Officer	161,238	169,300	8,062
101- 53500-186- -	Juvenile Court - Longevity Pay	5,000	5,100	100
101- 53500-201- -	Juvenile Court - Social Security	9,997	10,497	500
101- 53500-204- -	Juvenile Court - State Retirement	14,512	16,560	2,048
101- 53500-206- -	Juvenile Court - Life Insurance	293	293	-
101- 53500-207- -	Juvenile Court - Medical Insurance	35,494	40,012	4,518
101- 53500-208- -	Juvenile Court - Dental Insurance	456	684	228
101- 53500-210- -	Juvenile Court - Unemployment Compensation	645	678	33
101- 53500-212- -	Juvenile Court - Employer Medicare Liability	2,419	2,540	121
101- 53500-307- -	Juvenile Court - Communication	6,800	6,800	-
101- 53500-309- -	Juvenile Court - Contracts With Government Agencies	15,600	15,600	-
101- 53500-317- -	Juvenile Court - Data Processing Services	3,500	2,000	(1,500)
101- 53500-320- -	Juvenile Court - Dues And Memberships	200	200	-
101- 53500-331- -	Juvenile Court - Legal Services	1,000	1,000	-
101- 53500-334- -	Juvenile Court - Maintenance Agreements	6,000	6,000	-
101- 53500-348- -	Juvenile Court - Postal Charges	200	200	-
101- 53500-355- -	Juvenile Court - Travel	3,000	3,000	-
101- 53500-368- -	Juvenile Court - Drug Treatment	500	500	-
101- 53500-425- -	Juvenile Court - Gasoline	1,500	3,000	1,500
101- 53500-435- -	Juvenile Court - Office Supplies	4,000	4,000	-
101- 53500-451- -	Juvenile Court - Uniforms	400	400	-
101- 53500-499- -	Juvenile Court - Other Supplies And Materials	5,000	5,000	-
101- 53500-599- -	Juvenile Court - Other Charges	300	300	-
	<b>53500 Total</b>	<b>278,054</b>	<b>293,664</b>	<b>15,610</b>
101- 53900-322- -	Other Admin Of Justice - Evaluation And Testing	10,000	10,000	-
101- 53900-599- -	Other Admin Of Justice - Other Charges	2,500	2,500	-
	<b>53900 Total</b>	<b>12,500</b>	<b>12,500</b>	<b>-</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 53930-186-VCG -	Victim Assistance Programs - Longevity Pay	400	-	(400)
101- 53930-189-VCG -	Victim Assistance Programs - Other Salaries & Wages	38,724	37,596	(1,128)
101- 53930-201-VCG -	Victim Assistance Programs - Social Security	2,401	2,331	(70)
101- 53930-204-VCG -	Victim Assistance Programs - State Retirement	3,486	3,384	(102)
101- 53930-206-VCG -	Victim Assistance Programs - Life Insurance	74	74	-
101- 53930-207-VCG -	Victim Assistance Programs - Medical Insurance	8,481	8,899	418
101- 53930-208-VCG -	Victim Assistance Programs - Dental Insurance	456	228	(228)
101- 53930-210-VCG -	Victim Assistance Programs - Unemployment Compensation	155	151	(4)
101- 53930-212-VCG -	Victim Assistance Programs - Employer Medicare Liability	581	564	(17)
101- 53930-307-VCG -	Victim Assistance Programs - Communication	1,697	1,697	-
101- 53930-348-VCG -	Victim Assistance Programs - Postal Charges	-	58	58
101- 53930-351-VCG -	Victim Assistance Programs - Rentals	2,075	2,075	-
101- 53930-355-VCG -	Victim Assistance Programs - Travel	3,000	3,000	-
101- 53930-358 -	Victim Assistance Programs - Remittance Of Revenues Collected	38,000	38,000	-
101- 53930-435-VCG -	Victim Assistance Programs - Office Supplies	1,000	942	(58)
101- 53930-599-VCG -	Victim Assistance Programs - Other Charges	250	250	-
	<b>53930 Total</b>	<b>100,380</b>	<b>99,249</b>	<b>(1,131)</b>
101- 54110-101- -	Sheriff's Dept - County Official/Administrative Officer	99,812	106,901	7,089
101- 54110-103- -	Sheriff's Dept - Assistant(s)	201,264	211,327	10,063
101- 54110-105- -	Sheriff's Dept - Supervisor/Director	60,359	63,377	3,018
101- 54110-106- -	Sheriff's Dept - Deputy(les)	1,348,987	1,416,346	67,359
101- 54110-106-BAIL -	Sheriff's Dept - Deputy(les) - Bailiffs	31,997	33,597	1,600
101- 54110-106-COPS -	Sheriff's Dept - Deputy(les) - C.O.P.S. Grant	127,987	67,194	(60,793)
101- 54110-107- -	Sheriff's Dept - Detective(s)	384,120	403,326	19,206
101- 54110-161- -	Sheriff's Dept - Secretary(s)	30,675	32,209	1,534
101- 54110-169- -	Sheriff's Dept - Part-Time Personnel	212,946	223,594	10,648
101- 54110-186- -	Sheriff's Dept - Longevity Pay	32,000	31,100	(900)
101- 54110-196- -	Sheriff's Dept - In-Service Training	45,600	45,600	-
101- 54110-201- -	Sheriff's Dept - Social Security	157,713	161,415	3,702
101- 54110-204- -	Sheriff's Dept - State Retirement	209,772	228,171	18,399
101- 54110-206- -	Sheriff's Dept - Life Insurance	4,184	3,891	(293)
101- 54110-207- -	Sheriff's Dept - Medical Insurance	502,027	490,862	(11,165)
101- 54110-208- -	Sheriff's Dept - Dental Insurance	10,260	9,804	(456)
101- 54110-210- -	Sheriff's Dept - Unemployment Compensation	10,175	10,414	239
101- 54110-212- -	Sheriff's Dept - Employer Medicare Liability	38,157	39,052	895
101- 54110-299- -	Sheriff's Dept - Other Fringe Benefits	82,435	82,435	-
101- 54110-307- -	Sheriff's Dept - Communication	60,000	60,000	-
101- 54110-317- -	Sheriff's Dept - Data Processing Services	1,000	1,000	-
101- 54110-320- -	Sheriff's Dept - Dues And Memberships	3,500	3,500	-
101- 54110-334- -	Sheriff's Dept - Maintenance Agreements	30,170	30,170	-
101- 54110-336- -	Sheriff's Dept - Maintenance And Repair Services-Equipment	14,500	14,000	(500)
101- 54110-338- -	Sheriff's Dept - Maintenance And Repair Services-Vehicles	34,377	34,377	-
101- 54110-348- -	Sheriff's Dept - Postal Charges	2,700	2,700	-
101- 54110-351- -	Sheriff's Dept - Rentals	3,000	-	(3,000)
101- 54110-355- -	Sheriff's Dept - Travel	19,469	19,469	-
101- 54110-356- -	Sheriff's Dept - Tuition	-	8,845	8,845
101- 54110-399- -	Sheriff's Dept - Other Contracted Services	40,169	76,419	36,250
101- 54110-425- -	Sheriff's Dept - Gasoline	165,000	175,000	10,000

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -54110-429- -	Sheriff's Dept - Instructional Supplies	5,750	3,000	(2,750)
101- -54110-432- -	Sheriff's Dept - Library Books	1,000	-	(1,000)
101- -54110-435- -	Sheriff's Dept - Office Supplies	15,000	13,000	(2,000)
101- -54110-451- -	Sheriff's Dept - Uniforms	35,000	37,000	2,000
101- -54110-506- -	Sheriff's Dept - Liability Insurance	59,549	61,335	1,786
101- -54110-511- -	Sheriff's Dept - Vehicle And Equipment Insurance	26,820	27,625	805
101- -54110-513- -	Sheriff's Dept - Workman's Compensation Insurance	126,714	130,515	3,801
101- -54110-599- -	Sheriff's Dept - Other Charges	7,494	7,494	-
101- -54110-709- -	Sheriff's Dept - Data Processing Equipment	14,000	14,000	-
101- -54110-718- -	Sheriff's Dept - Motor Vehicles	202,000	-	(202,000)
101- -54110-790- -	Sheriff's Dept - Other Equipment	105,000	105,000	-
	<b>54110 Total</b>	<b>4,562,682</b>	<b>4,485,064</b>	<b>(77,618)</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -54140-169- -	Wheel Tax Officer - Part-Time Personnel	14,474	15,198	724
101- -54140-201- -	Wheel Tax Officer - Social Security	898	943	45
101- -54140-210- -	Wheel Tax Officer - Unemployment Compensation	58	61	3
101- -54140-212- -	Wheel Tax Officer - Employer Medicare Liability	218	228	10
101- -54140-355- -	Wheel Tax Officer - Travel	200	100	(100)
101- -54140-435- -	Wheel Tax Officer - Office Supplies	750	850	100
101- -54140-719- -	Wheel Tax Officer - Office Equipment	1,400	1,400	-
	<b>54140 Total</b>	<b>17,998</b>	<b>18,780</b>	<b>782</b>
101- -54160-309- -	Admin Of The Sexual Offender Rg - Contracts With Government Age	5,000	5,000	-
101- -54160-790- -	Admin Of The Sexual Offender Rg - Other Equipment	10,000	10,000	-
	<b>54160 Total</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -54210-160- -	Jail - Guards	1,207,250	1,327,156	119,906
101- -54210-165- -	Jail - Cafeteria Personnel	61,482	64,556	3,074
101- -54210-169- -	Jail - Part-Time Personnel	59,992	-	(59,992)
101- -54210-186- -	Jail - Longevity Pay	19,000	18,200	(800)
101- -54210-196- -	Jail - In-Service Training	7,200	7,200	-
101- -54210-201- -	Jail - Social Security	82,828	86,733	3,905
101- -54210-204- -	Jail - State Retirement	114,834	131,075	16,241
101- -54210-206- -	Jail - Life Insurance	2,976	3,170	194
101- -54210-207- -	Jail - Medical Insurance	356,804	405,178	48,374
101- -54210-208- -	Jail - Dental Insurance	6,156	7,296	1,140
101- -54210-210- -	Jail - Unemployment Compensation	5,344	5,596	252
101- -54210-212- -	Jail - Employer Medicare Liability	20,039	20,984	945
101- -54210-299- -	Jail - Other Fringe Benefits	67,104	67,104	-
101- -54210-340- -	Jail - Medical And Dental Services	150,000	150,000	-
101- -54210-399- -	Jail - Other Contracted Services	289,101	289,101	-
101- -54210-399-DMHSA	Jail - Other Contracted Services - TN Dept of Mental Health & Substa	53,539	13,385	(40,154)
101- -54210-410- -	Jail - Custodial Supplies	40,000	40,000	-
101- -54210-415- -	Jail - Electricity	144,215	140,000	(4,215)
101- -54210-422- -	Jail - Food Supplies	260,000	260,000	-
101- -54210-434- -	Jail - Natural Gas	40,000	40,000	-
101- -54210-451- -	Jail - Uniforms	10,000	10,000	-
101- -54210-454- -	Jail - Water And Sewer	46,080	50,000	3,920
101- -54210-502- -	Jail - Building And Contents Insurance	45,491	68,503	23,012
101- -54210-599- -	Jail - Other Charges	14,994	14,994	-
101- -54210-790- -	Jail - Other Equipment	44,075	44,075	-
	<b>54210 Total</b>	<b>3,148,504</b>	<b>3,264,306</b>	<b>115,802</b>
101- -54220-160- -	Workhouse - Guards	109,018	118,195	9,177
101- -54220-186- -	Workhouse - Longevity Pay	500	300	(200)
101- -54220-201- -	Workhouse - Social Security	6,760	7,329	569
101- -54220-204- -	Workhouse - State Retirement	9,812	10,937	1,125
101- -54220-206- -	Workhouse - Life Insurance	293	293	-
101- -54220-207- -	Workhouse - Medical Insurance	26,876	37,803	10,927
101- -54220-208- -	Workhouse - Dental Insurance	456	456	-
101- -54220-210- -	Workhouse - Unemployment Compensation	437	473	36
101- -54220-212- -	Workhouse - Employer Medicare Liability	1,636	1,773	137
101- -54220-299- -	Workhouse - Other Fringe Benefits	15,000	15,000	-
101- -54220-415- -	Workhouse - Electricity	19,500	22,000	2,500
101- -54220-434- -	Workhouse - Natural Gas	6,000	6,600	600
101- -54220-454- -	Workhouse - Water And Sewer	15,997	15,000	(997)
	<b>54220 Total</b>	<b>212,285</b>	<b>236,159</b>	<b>23,874</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 54410-103- -	Civil Defense - Assistant(s)	-	61,028	61,028
101- 54410-105- -	Civil Defense - Supervisor/Director	-	7,500	7,500
101- 54410-169- -	Civil Defense - Part-Time Personnel	-	-	-
101- 54410-186- -	Civil Defense - Longevity Pay	-	1,500	1,500
101- 54410-189- -	Civil Defense - Other Salaries & Wages	-	3,000	3,000
101- 54410-196- -	Civil Defense - In-Service Training	-	400	400
101- 54410-201- -	Civil Defense - Social Security	-	4,460	4,460
101- 54410-204- -	Civil Defense - State Retirement	-	7,193	7,193
101- 54410-206- -	Civil Defense - Life Insurance	-	74	74
101- 54410-207- -	Civil Defense - Medical Insurance	-	8,336	8,336
101- 54410-208- -	Civil Defense - Dental Insurance	-	228	228
101- 54410-210- -	Civil Defense - Unemployment Compensation	-	288	288
101- 54410-212- -	Civil Defense - Employer Medicare Liability	-	1,079	1,079
101- 54410-299- -	Civil Defense - Other Fringe Benefits	-	3,600	3,600
101- 54410-307- -	Civil Defense - Communication	-	1,000	1,000
101- 54410-355- -	Civil Defense - Travel	-	500	500
101- 54410-356- -	Civil Defense - Tuition	-	500	500
101- 54410-412- -	Civil Defense - Diesel Fuel	-	1,000	1,000
101- 54410-435- -	Civil Defense - Office Supplies	-	500	500
101- 54410-451- -	Civil Defense - Uniforms	-	400	400
101- 54410-499- -	Civil Defense - Other Supplies & Materials	-	500	500
101- 54410-599- -	Civil Defense - Other Charges	-	500	500
101- 54410-709- -	Civil Defense - Data Processing Equipment	-	-	-
101- 54410-718- -	Civil Defense - Motor Vehicles	-	-	-
	<b>54410 Total</b>	-	103,586	103,586

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -54510-105- -	Building Inspection - Supervisor/Director	48,192	50,602	2,410
101- -54510-162- -	Building Inspection - Clerical Personnel	31,174	32,733	1,559
101- -54510-186- -	Building Inspection - Longevity Pay	1,000	1,100	100
101- -54510-201- -	Building Inspection - Social Security	4,921	5,167	246
101- -54510-204- -	Building Inspection - State Retirement	7,143	8,007	864
101- -54510-206- -	Building Inspection - Life Insurance	121	121	-
101- -54510-207- -	Building Inspection - Medical Insurance	23,457	17,797	(5,660)
101- -54510-208- -	Building Inspection - Dental Insurance	456	456	-
101- -54510-210- -	Building Inspection - Unemployment Compensation	318	334	16
101- -54510-212- -	Building Inspection - Employer Medicare Liability	1,191	1,251	60
101- -54510-307- -	Building Inspection - Communication	1,200	1,200	-
101- -54510-320- -	Building Inspection - Dues And Memberships	500	500	-
101- -54510-349- -	Building Inspection - Printing, Stationery And Forms	500	500	-
101- -54510-355- -	Building Inspection - Travel	600	600	-
101- -54510-425- -	Building Inspection - Gasoline	4,000	4,000	-
101- -54510-429- -	Building Inspection - Instructional Supplies	1,500	1,500	-
101- -54510-435- -	Building Inspection - Office Supplies	1,800	1,800	-
101- -54510-509- -	Building Inspection - Refunds	5,000	5,000	-
101- -54510-599- -	Building Inspection - Other Charges	97	97	-
101- -54510-709- -	Building Inspection - Data Processing Equipment	1,200	1,200	-
	<b>54510 Total</b>	134,370	133,965	(405)
101- -54710-790- -	Public Safety Grants Program - Other Equipment	34,000	34,000	-
	<b>54710 Total</b>	34,000	34,000	-
101- -54900-316- -	Other Public Safety - Contributions	670,752	729,097	58,345
	<b>54900 Total</b>	670,752	729,097	58,345



GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -55110-162- -	Local Health Center - Clerical Personnel	153,681	163,274	9,593
101- -55110-169- -	Local Health Center - Part-Time Personnel	27,074	14,000	(13,074)
101- -55110-186- -	Local Health Center - Longevity Pay	1,600	2,000	400
101- -55110-201- -	Local Health Center - Social Security	11,207	10,991	(216)
101- -55110-204- -	Local Health Center - State Retirement	13,832	15,614	1,782
101- -55110-206- -	Local Health Center - Life Insurance	366	366	-
101- -55110-207- -	Local Health Center - Medical Insurance	41,989	42,221	232
101- -55110-208- -	Local Health Center - Dental Insurance	912	1,140	228
101- -55110-210- -	Local Health Center - Unemployment Compensation	724	710	(14)
101- -55110-212- -	Local Health Center - Employer Medicare Liability	2,712	2,660	(52)
101- -55110-307- -	Local Health Center - Communication	7,000	12,000	5,000
101- -55110-309- -	Local Health Center - Contracts With Government Agencies	35,580	35,580	-
101- -55110-355- -	Local Health Center - Travel	4,100	4,100	-
101- -55110-429- -	Local Health Center - Instructional Supplies	6,670	6,670	-
101- -55110-452- -	Local Health Center - Utilities	21,500	23,500	2,000
101- -55110-513- -	Local Health Center - Workman's Compensation Insurance	800	800	-
101- -55110-599- -	Local Health Center - Other Charges	4,096	4,096	-
	<b>55110 Total</b>	<b>327,173</b>	<b>339,722</b>	<b>12,549</b>
101- -55120-186- -	Rabies And Animal Control - Longevity Pay	1,500	1,500	-
101- -55120-189- -	Rabies And Animal Control - Other Salaries & Wages	60,306	63,322	3,016
101- -55120-196- -	Rabies And Animal Control - In-Service Training	2,000	2,000	-
101- -55120-201- -	Rabies And Animal Control - Social Security	3,863	4,050	187
101- -55120-204- -	Rabies And Animal Control - State Retirement	5,608	6,207	599
101- -55120-206- -	Rabies And Animal Control - Life Insurance	147	147	-
101- -55120-207- -	Rabies And Animal Control - Medical Insurance	22,513	23,618	1,105
101- -55120-208- -	Rabies And Animal Control - Dental Insurance	228	228	-
101- -55120-210- -	Rabies And Animal Control - Unemployment Compensation	250	262	12
101- -55120-212- -	Rabies And Animal Control - Employer Medicare Liability	935	980	45
101- -55120-299- -	Rabies And Animal Control - Other Fringe Benefits	3,414	3,414	-
101- -55120-307- -	Rabies And Animal Control - Communication	2,000	2,000	-
101- -55120-355- -	Rabies And Animal Control - Travel	2,000	2,000	-
101- -55120-425- -	Rabies And Animal Control - Gasoline	10,000	10,000	-
101- -55120-451- -	Rabies And Animal Control - Uniforms	1,000	1,000	-
101- -55120-511- -	Rabies And Animal Control - Vehicle And Equipment Insurance	178	268	90
101- -55120-513- -	Rabies And Animal Control - Workman's Compensation Insurance	1,899	1,079	(820)
101- -55120-790- -	Rabies And Animal Control - Other Equipment	7,995	7,995	-
	<b>55120 Total</b>	<b>125,836</b>	<b>130,070</b>	<b>4,234</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 55130-103- -	Ambulance/EMS - Assistant(s)	285,849	261,028	(24,821)
101- 55130-105- -	Ambulance/EMS - Supervisor/Director	71,513	72,088	575
101- 55130-131- -	Ambulance/EMS - Medical Personnel	3,000	3,000	-
101- 55130-162- -	Ambulance/EMS - Clerical Personnel	118,848	124,790	5,942
101- 55130-164- -	Ambulance/EMS - Attendants	1,788,709	1,878,145	89,436
101- 55130-169- -	Ambulance/EMS - Part-Time Personnel	216,900	250,000	33,100
101- 55130-186- -	Ambulance/EMS - Longevity Pay	49,500	40,800	(8,700)
101- 55130-187- -	Ambulance/EMS - Overtime Pay	360,000	460,000	100,000
101- 55130-189- -	Ambulance/EMS - Other Salaries & Wages	28,840	26,761	(2,079)
101- 55130-196- -	Ambulance/EMS - In-Service Training	2,800	2,400	(400)
101- 55130-201- -	Ambulance/EMS - Social Security	178,341	190,850	12,509
101- 55130-204- -	Ambulance/EMS - State Retirement	239,361	274,397	35,036
101- 55130-206- -	Ambulance/EMS - Life Insurance	3,734	3,807	73
101- 55130-207- -	Ambulance/EMS - Medical Insurance	488,184	508,884	20,700
101- 55130-208- -	Ambulance/EMS - Dental Insurance	9,120	10,032	912
101- 55130-210- -	Ambulance/EMS - Unemployment Compensation	11,506	12,313	807
101- 55130-212- -	Ambulance/EMS - Employer Medicare Liability	43,147	46,174	3,027
101- 55130-299- -	Ambulance/EMS - Other Fringe Benefits	120,000	120,000	-
101- 55130-307- -	Ambulance/EMS - Communication	35,000	39,000	4,000
101- 55130-317- -	Ambulance/EMS - Data Processing Services	13,000	15,000	2,000
101- 55130-334- -	Ambulance/EMS - Maintenance Agreements	30,000	40,000	10,000
101- 55130-336- -	Ambulance/EMS - Maintenance And Repair Services-Equipment	35,000	40,000	5,000
101- 55130-348- -	Ambulance/EMS - Postal Charges	8,000	8,000	-
101- 55130-355- -	Ambulance/EMS - Travel	1,500	2,000	500
101- 55130-356- -	Ambulance/EMS - Tuition	3,000	6,000	3,000
101- 55130-399- -	Ambulance/EMS - Other Contracted Services	100,000	100,000	-
101- 55130-412- -	Ambulance/EMS - Diesel Fuel	130,000	160,000	30,000
101- 55130-413- -	Ambulance/EMS - Drugs And Medical Supplies	230,000	240,000	10,000
101- 55130-435- -	Ambulance/EMS - Office Supplies	10,000	12,000	2,000
101- 55130-451- -	Ambulance/EMS - Uniforms	28,000	28,000	-
101- 55130-499- -	Ambulance/EMS - Other Supplies And Materials	10,000	10,000	-
101- 55130-502- -	Ambulance/EMS - Building And Contents Insurance	6,530	9,833	3,303
101- 55130-506- -	Ambulance/EMS - Liability Insurance	7,572	11,402	3,830
101- 55130-509- -	Ambulance/EMS - Refunds	25,000	25,000	-
101- 55130-511- -	Ambulance/EMS - Vehicle And Equipment Insurance	24,711	37,211	12,500
101- 55130-513- -	Ambulance/EMS - Workman's Compensation Insurance	216,647	132,556	(84,091)
101- 55130-599- -	Ambulance/EMS - Other Charges	10,000	10,000	-
101- 55130-709- -	Ambulance/EMS - Data Processing Equipment	15,000	15,000	-
101- 55130-711- -	Ambulance/EMS - Furniture And Fixtures	5,000	5,000	-
101- 55130-718- -	Ambulance/EMS - Motor Vehicles	35,000	-	(35,000)
101- 55130-790- -	Ambulance/EMS - Other Equipment	110,000	99,778	(10,222)
	<b>55130 Total</b>	<b>5,108,312</b>	<b>5,331,249</b>	<b>222,937</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 55720-160- -	Sanitation Education/Information - Guards	38,041	39,943	1,902
101- 55720-186- -	Sanitation Education/Information - Longevity Pay	1,400	1,500	100
101- 55720-201- -	Sanitation Education/Information - Social Security	2,359	2,477	118
101- 55720-204- -	Sanitation Education/Information - State Retirement	3,424	3,995	571
101- 55720-206- -	Sanitation Education/Information - Life Insurance	74	74	-
101- 55720-207- -	Sanitation Education/Information - Medical Insurance	8,481	8,899	418
101- 55720-208- -	Sanitation Education/Information - Dental Insurance	228	228	-
101- 55720-210- -	Sanitation Education/Information - Unemployment Compensation	153	160	7
101- 55720-212- -	Sanitation Education/Information - Employer Medicare Liability	571	600	29
101- 55720-307- -	Sanitation Education/Information - Communication	450	450	-
101- 55720-425- -	Sanitation Education/Information - Gasoline	7,005	7,005	-
101- 55720-429- -	Sanitation Education/Information - Instructional Supplies	8,800	8,800	-
101- 55720-499- -	Sanitation Education/Information - Other Supplies And Materials	395	395	-
101- 55720-511- -	Sanitation Education/Information - Vehicle And Equipment Insurance	115	173	58
	<b>55720 Total</b>	<b>71,496</b>	<b>74,699</b>	<b>3,203</b>
101- 55900-105- -	Dept. Of Environment - Supervisor/Director	57,028	59,879	2,851
101- 55900-169- -	Dept. Of Environment - Part-time Personnel	25,000	26,250	1,250
101- 55900-186- -	Dept. Of Environment - Longevity Pay	3,000	3,000	-
101- 55900-189- -	Dept. Of Environment - Other Salaries & Wages	31,635	33,216	1,581
101- 55900-201- -	Dept. Of Environment - Social Security	7,048	7,400	352
101- 55900-204- -	Dept. Of Environment - State Retirement	7,980	9,310	1,330
101- 55900-206- -	Dept. Of Environment - Life Insurance	121	121	-
101- 55900-207- -	Dept. Of Environment - Medical Insurance	16,962	17,797	835
101- 55900-208- -	Dept. Of Environment - Dental Insurance	456	456	-
101- 55900-210- -	Dept. Of Environment - Unemployment Compensation	455	478	23
101- 55900-212- -	Dept. Of Environment - Employer Medicare Liability	1,705	1,791	86
101- 55900-307- -	Dept. Of Environment - Communication	1,000	1,000	-
101- 55900-348- -	Dept. Of Environment - Postal Charges	200	200	-
101- 55900-355- -	Dept. Of Environment - Travel	1,000	1,000	-
101- 55900-425- -	Dept. Of Environment - Gasoline	2,500	2,500	-
101- 55900-435- -	Dept. Of Environment - Office Supplies	1,000	1,000	-
101- 55900-468- -	Dept. Of Environment - Chemicals	900	900	-
101- 55900-509- -	Dept. Of Environment - Refunds	1,000	1,000	-
101- 55900-719- -	Dept. Of Environment - Office Equipment	1,000	1,000	-
101- 55900-790- -	Dept. Of Environment - Other Equipment	1,500	1,500	-
	<b>55900 Total</b>	<b>161,490</b>	<b>169,798</b>	<b>8,308</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 56300-103- -	Senior Citizens Assistance - Assistant(s)	96,053	105,000	8,947
101- 56300-105- -	Senior Citizens Assistance - Supervisor/Director	37,149	39,006	1,857
101- 56300-140- -	Senior Citizens Assistance - Salary Supplements	6,300	6,300	-
101- 56300-186- -	Senior Citizens Assistance - Longevity Pay	1,800	1,200	(600)
101- 56300-201- -	Senior Citizens Assistance - Social Security	8,650	9,319	669
101- 56300-204- -	Senior Citizens Assistance - State Retirement	12,556	13,981	1,425
101- 56300-206- -	Senior Citizens Assistance - Life Insurance	414	414	-
101- 56300-207- -	Senior Citizens Assistance - Medical Insurance	58,950	48,910	(10,040)
101- 56300-208- -	Senior Citizens Assistance - Dental Insurance	1,140	684	(456)
101- 56300-210- -	Senior Citizens Assistance - Unemployment Compensation	559	602	43
101- 56300-212- -	Senior Citizens Assistance - Employer Medicare Liability	2,093	2,255	162
101- 56300-307- -	Senior Citizens Assistance - Communication	2,200	2,200	-
101- 56300-334- -	Senior Citizens Assistance - Maintenance Agreements	656	656	-
101- 56300-355- -	Senior Citizens Assistance - Travel	2,500	2,500	-
101- 56300-435- -	Senior Citizens Assistance - Office Supplies	600	600	-
101- 56300-511- -	Senior Citizens Assistance - Vehicle And Equipment Insurance	921	1,387	466
101- 56300-599- -	Senior Citizens Assistance - Other Charges	100	250	150
101- 56300-719- -	Senior Citizens Assistance - Office Equipment	1,495	919	(576)
	<b>56300 Total</b>	<b>234,136</b>	<b>236,183</b>	<b>2,047</b>
101- 56500-129-DA -	Libraries - Librarians - Dandridge Library	56,223	59,035	2,812
101- 56500-129-JC -	Libraries - Librarians - Jefferson City Library	84,091	88,296	4,205
101- 56500-129-SP -	Libraries - Librarians - Strawberry Plains Library	29,962	35,943	5,981
101- 56500-129-WP -	Libraries - Librarians - White Pine Library	50,427	61,418	10,991
101- 56500-169-DA -	Libraries - Part-Time Personnel - Dandridge Library	9,915	13,165	3,250
101- 56500-169-JC -	Libraries - Part-Time Personnel - Jefferson City Library	26,099	27,404	1,305
101- 56500-169-SP -	Libraries - Part-Time Personnel - Strawberry Plains Library	22,200	26,193	3,993
101- 56500-169-WP -	Libraries - Part-Time Personnel - White Pine Library	9,175	4,224	(4,951)
101- 56500-186-DA -	Libraries - Longevity Pay - Dandridge Library	900	1,300	400
101- 56500-186-JC -	Libraries - Longevity Pay - Jefferson City Library	800	1,300	500
101- 56500-186-SP -	Libraries - Longevity Pay - Strawberry Plains Library	1,500	1,500	-
101- 56500-186-WP -	Libraries - Longevity Pay - White Pine Library	1,300	1,500	200
101- 56500-201-DA -	Libraries - Social Security - Dandridge Library	4,101	4,477	376
101- 56500-201-JC -	Libraries - Social Security - Jefferson City Library	6,832	7,174	342
101- 56500-201-SP -	Libraries - Social Security - Strawberry Plains Library	3,235	3,853	618
101- 56500-201-WP -	Libraries - Social Security - White Pine Library	3,696	4,070	374
101- 56500-204-DA -	Libraries - State Retirement - Dandridge Library	3,768	5,668	1,900
101- 56500-204-JC -	Libraries - State Retirement - Jefferson City Library	5,640	7,947	2,307
101- 56500-204-SP -	Libraries - State Retirement - Strawberry Plains Library	2,016	3,595	1,579
101- 56500-204-WP -	Libraries - State Retirement - White Pine Library	3,384	5,705	2,321
101- 56500-206-DA -	Libraries - Life Insurance - Dandridge Library	156	156	-
101- 56500-206-JC -	Libraries - Life Insurance - Jefferson City Library	228	228	-

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 56500-206-SP -	Libraries - Life Insurance - Strawberry Plains Library	84	84	-
101- 56500-206-WP -	Libraries - Life Insurance - White Pine Library	156	156	-
101- 56500-207-DA -	Libraries - Medical Insurance - Dandridge Library	16,962	17,797	835
101- 56500-207-JC -	Libraries - Medical Insurance - Jefferson City Library	25,443	26,696	1,253
101- 56500-207-SP -	Libraries - Medical Insurance - Strawberry Plains Library	9,359	9,938	579
101- 56500-207-WP -	Libraries - Medical Insurance - White Pine Library	22,513	19,305	(3,208)
101- 56500-208-DA -	Libraries - Dental Insurance - Dandridge Library	456	456	-
101- 56500-208-JC -	Libraries - Dental Insurance - Jefferson City Library	684	684	-
101- 56500-208-WP -	Libraries - Dental Insurance - White Pine Library	456	456	-
101- 56500-210-DA -	Libraries - Unemployment Compensation - Dandridge Library	265	289	24
101- 56500-210-JC -	Libraries - Unemployment Compensation - Jefferson City Library	441	463	22
101- 56500-210-SP -	Libraries - Unemployment Compensation - Strawberry Plains Library	209	249	40
101- 56500-210-WP -	Libraries - Unemployment Compensation - White Pine Library	239	263	24
101- 56500-212-DA -	Libraries - Employer Medicare Liability - Dandridge Library	993	1,083	90
101- 56500-212-JC -	Libraries - Employer Medicare Liability - Jefferson City Library	1,653	1,736	83
101- 56500-212-SP -	Libraries - Employer Medicare Liability - Strawberry Plains Library	783	933	150
101- 56500-212-WP -	Libraries - Employer Medicare Liability - White Pine Library	895	985	90
101- 56500-307-DA -	Libraries - Communication - Dandridge Library	1,440	3,600	2,160
101- 56500-307-JC -	Libraries - Communication - Jefferson City Library	1,450	3,600	2,150
101- 56500-307-SP -	Libraries - Communication - Strawberry Plains Library	2,461	2,633	172
101- 56500-307-WP -	Libraries - Communication - White Pine Library	220	2,370	2,150
101- 56500-312-SP -	Libraries - Contracts With Private Agencies - Strawberry Plains Library	480	-	(480)
101- 56500-336-DA -	Libraries - Maintenance And Repair Services-Equipment - Dandridge	350	-	(350)
101- 56500-336-JC -	Libraries - Maintenance And Repair Services-Equipment - Jefferson C	2,250	-	(2,250)
101- 56500-336-SP -	Libraries - Maintenance And Repair Services-Equipment - Strawberry	800	-	(800)
101- 56500-336-WP -	Libraries - Maintenance And Repair Services-Equipment - White Pine	400	-	(400)
101- 56500-355-DA -	Libraries - Travel - Dandridge Library	405	405	-
101- 56500-355-JC -	Libraries - Travel - Jefferson City Library	300	500	200
101- 56500-355-SP -	Libraries - Travel - Strawberry Plains Library	200	214	14
101- 56500-355-WP -	Libraries - Travel - White Pine Library	375	375	-
101- 56500-399-DA -	Libraries - Other Contracted Services - Dandridge Library	-	350	350
101- 56500-399-JC -	Libraries - Other Contracted Services - Jefferson City Library	-	2,300	2,300
101- 56500-399-SP -	Libraries - Other Contracted Services - Strawberry Plains Library	-	1,370	1,370
101- 56500-399-WP -	Libraries - Other Contracted Services - White Pine Library	-	400	400
101- 56500-429-JC -	Libraries - Instructional Supplies - Jefferson City Library	1,000	1,250	250
101- 56500-429-WP -	Libraries - Instructional Supplies - White Pine Library	-	150	150
101- 56500-432-DA -	Libraries - Library Books - Dandridge Library	5,300	6,000	700
101- 56500-432-JC -	Libraries - Library Books - Jefferson City Library	4,000	5,000	1,000
101- 56500-432-SP -	Libraries - Library Books - Strawberry Plains Library	3,339	3,573	234
101- 56500-432-WP -	Libraries - Library Books - White Pine Library	4,500	5,500	1,000
101- 56500-435-DA -	Libraries - Office Supplies - Dandridge Library	1,600	1,700	100
101- 56500-435-JC -	Libraries - Office Supplies - Jefferson City Library	1,000	1,500	500
101- 56500-435-SP -	Libraries - Office Supplies - Strawberry Plains Library	-	642	642
101- 56500-435-WP -	Libraries - Office Supplies - White Pine Library	-	1,200	1,200
101- 56500-437-DA -	Libraries - Periodicals - Dandridge Library	800	750	(50)
101- 56500-437-JC -	Libraries - Periodicals - Jefferson City Library	800	800	-
101- 56500-437-SP -	Libraries - Periodicals - Strawberry Plains Library	300	321	21
101- 56500-437-WP -	Libraries - Periodicals - White Pine Library	800	800	-
101- 56500-452-SP -	Libraries - Utilities - Strawberry Plains Library	3,200	3,424	224
101- 56500-471-DA -	Libraries - Software - Dandridge Library	1,000	1,000	-

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -56500-471-JC -	Libraries - Software - Jefferson City Library	700	700	-
101- -56500-471-WP -	Libraries - Software - White Pine Library	250	250	-
101- -56500-499-SP -	Libraries - Other Supplies And Materials - Strawberry Plains Library	600	-	(600)
101- -56500-499-WP -	Libraries - Other Supplies And Materials - White Pine Library	1,200	-	(1,200)
101- -56500-599-DA -	Libraries - Other Charges - Dandridge Library	1,672	1,772	100
101- -56500-599-JC -	Libraries - Other Charges - Jefferson City Library	1,038	1,500	462
101- -56500-599-SP -	Libraries - Other Charges - Strawberry Plains Library	800	856	56
101- -56500-599-WP -	Libraries - Other Charges - White Pine Library	2,157	2,157	-
101- -56500-709-DA -	Libraries - Data Processing Equipment - Dandridge Library	750	775	25
101- -56500-709-JC -	Libraries - Data Processing Equipment - Jefferson City Library	1,000	1,500	500
101- -56500-709-WP -	Libraries - Data Processing Equipment - White Pine Library	600	600	-
101- -56500-790-DA -	Libraries - Other Equipment - Dandridge Library	250	275	25
101- -56500-790-JC -	Libraries - Other Equipment - Jefferson City Library	300	300	-
101- -56500-790-SP -	Libraries - Other Equipment - Strawberry Plains Library	300	321	21
101- -56500-790-WP -	Libraries - Other Equipment - White Pine Library	700	700	-
	<b>56500 Total</b>	<b>458,326</b>	<b>509,157</b>	<b>50,831</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- 57100-140- -	Agricultural Ext. Service - Salary Supplements	87,286	87,286	-
101- 57100-201- -	Agricultural Ext. Service - Social Security	5,412	5,412	-
101- 57100-204- -	Agricultural Ext. Service - State Retirement	11,909	12,869	960
101- 57100-207- -	Agricultural Ext. Service - Medical Insurance	25,434	17,642	(7,792)
101- 57100-210- -	Agricultural Ext. Service - Unemployment Compensation	350	350	-
101- 57100-212- -	Agricultural Ext. Service - Employer Medicare Liability	1,310	1,310	-
101- 57100-299- -	Agricultural Ext. Service - Other Fringe Benefits	2,187	3,108	921
101- 57100-307- -	Agricultural Ext. Service - Communication	4,477	6,000	1,523
101- 57100-320- -	Agricultural Ext. Service - Dues And Memberships	350	600	250
101- 57100-334- -	Agricultural Ext. Service - Maintenance Agreements	1,080	1,300	220
101- 57100-349- -	Agricultural Ext. Service - Printing, Stationery And Forms	900	1,000	100
101- 57100-355- -	Agricultural Ext. Service - Travel	7,000	12,000	5,000
101- 57100-415- -	Agricultural Ext. Service - Electricity	2,600	2,700	100
101- 57100-429- -	Agricultural Ext. Service - Instructional Supplies	500	500	-
101- 57100-434- -	Agricultural Ext. Service - Natural Gas	1,200	1,450	250
101- 57100-454- -	Agricultural Ext. Service - Water And Sewer	315	350	35
101- 57100-513- -	Agricultural Ext. Service - Workman's Compensation Insurance	150	150	-
101- 57100-599- -	Agricultural Ext. Service - Other Charges	697	640	(57)
	<b>57100 Total</b>	153,157	154,667	1,510
101- 57500-161- -	Soil Conservation - Secretary(s)	26,500	-	(26,500)
101- 57500-186- -	Soil Conservation - Longevity Pay	600	-	(600)
101- 57500-201- -	Soil Conservation - Social Security	1,643	-	(1,643)
101- 57500-204- -	Soil Conservation - State Retirement	2,385	-	(2,385)
101- 57500-206- -	Soil Conservation - Life Insurance	74	-	(74)
101- 57500-207- -	Soil Conservation - Medical Insurance	8,481	-	(8,481)
101- 57500-208- -	Soil Conservation - Dental Insurance	228	-	(228)
101- 57500-210- -	Soil Conservation - Unemployment Compensation	106	-	(106)
101- 57500-212- -	Soil Conservation - Employer Medicare Liability	398	-	(398)
101- 57500-320- -	Soil Conservation - Dues And Memberships	500	-	(500)
101- 57500-355- -	Soil Conservation - Travel	1,176	-	(1,176)
	<b>57500 Total</b>	42,091	-	(42,091)

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
101- -58110-105- -	Tourism - Supervisor/Director	70,000	73,500	3,500
101- -58110-169- -	Tourism - Part-Time Personnel	22,620	23,751	1,131
101- -58110-201- -	Tourism - Social Security	5,743	6,030	287
101- -58110-204- -	Tourism - State Retirement	6,300	6,615	315
101- -58110-206- -	Tourism - Life Insurance	74	74	-
101- -58110-207- -	Tourism - Medical Insurance	10,586	11,108	522
101- -58110-208- -	Tourism - Dental Insurance	228	228	-
101- -58110-210- -	Tourism - Unemployment Compensation	371	390	19
101- -58110-212- -	Tourism - Employer Medicare Liability	1,390	1,459	69
101- -58110-302- -	Tourism - Advertising	28,000	50,000	22,000
101- -58110-307- -	Tourism - Communication	25,000	50,000	25,000
101- -58110-312- -	Tourism - Contracts With Private Agencies	140,000	140,000	-
101- -58110-320- -	Tourism - Memberships & Dues	6,000	6,000	-
101- -58110-355- -	Tourism - Travel	6,000	6,000	-
101- -58110-435- -	Tourism - Office Supplies	3,876	2,500	(1,376)
101- -58110-599- -	Tourism - Other Charges	2,500	2,500	-
101- -58110-719- -	Tourism - Office Equipment	2,000	1,000	(1,000)
	<b>58110 Total</b>	<b>330,688</b>	<b>381,155</b>	<b>50,467</b>
101- -58300-105- -	Veterans' Services - Supervisor/Director	33,709	35,395	1,686
101- -58300-186- -	Veterans' Services - Longevity Pay	500	600	100
101- -58300-201- -	Veterans' Services - Social Security	2,090	2,195	105
101- -58300-204- -	Veterans' Services - State Retirement	3,034	3,186	152
101- -58300-206- -	Veterans' Services - Life Insurance	37	37	-
101- -58300-210- -	Veterans' Services - Unemployment Compensation	135	142	7
101- -58300-212- -	Veterans' Services - Employer Medicare Liability	506	531	25
101- -58300-307- -	Veterans' Services - Communication	1,000	800	(200)
101- -58300-355- -	Veterans' Services - Travel	800	1,000	200
101- -58300-435- -	Veterans' Services - Office Supplies	900	900	-
101- -58300-709- -	Veterans' Services - Data Processing Equipment	449	449	-
101- -58300-719- -	Veterans' Services - Office Equipment	550	-	(550)
	<b>58300 Total</b>	<b>43,710</b>	<b>45,235</b>	<b>1,525</b>
101- -58500-316- -	Contributions To Other Agencies - Contributions	931,564	1,128,564	197,000
	<b>58500 Total</b>	<b>931,564</b>	<b>1,128,564</b>	<b>197,000</b>
101- -99100-590- -	Transfers Out - Transfers To Other Funds	518,854	782,863	264,009
	<b>99100 Total</b>	<b>518,854</b>	<b>782,863</b>	<b>264,009</b>
	<b>Total Expense</b>	<b>24,977,582</b>	<b>26,723,750</b>	<b>1,746,168</b>



	21-22 Budget	22-23 approved	Variance
<b><u>Fire Departments</u></b>			
Baneberry	\$ 65,000	65,000	\$ -
Chestnut Hill VFD	66,379	66,379	-
Dandridge	85,660	85,660	-
Jefferson City	74,525	74,525	-
Kansas Talbott VFD	65,000	65,000	-
Lakeway Central VFD	65,000	65,000	-
Parrotts Chapel Community VFD	65,000	65,000	-
New Market VFD	103,000	103,000	-
White Pine	67,000	67,000	-
<b>Total Fire Departments</b>	<b>\$ 656,564</b>	<b>\$ 656,564</b>	<b>\$ -</b>
<b><u>Other Non-Profits</u></b>			
Jefferson Co. Rescue Squad	71,000	71,000	-
Boys & Girls Clubs of Dumplin Valley	68,000	100,000	32,000
Safe Space	4,000	4,000	-
SCHAS	2,000	2,000	-
C.A.R.E.	110,000	130,000	20,000
<b>Total Other Non Profit Organizations</b>	<b>\$ 255,000</b>	<b>\$ 307,000</b>	<b>\$ 52,000</b>
<b><u>Occupancy Tax</u></b>			
Chamber of Commerce	65,000	65,000	-
<b>Total Occupancy Tax</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ -</b>
<b><u>Reserve - Economic Development</u></b>			
Joint Economic & Community Dev Board	-	100,000	100,000
<b>Total Economic Development Reserve</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>	<b>\$ 976,564</b>	<b>\$ 1,128,564</b>	<b>\$ 152,000</b>

<b>GL Account</b>	<b>Description</b>	<b>21 - 22 Budget</b>	<b>22 - 23 Approved</b>	<b>Variance</b>
112- -34510- - -	Restricted for General Government	(39,000)	(39,000)	-
112- -40266- - -	Litigation Tax-Jail, Wrkhse, Courthouse	40,000	40,000	-
	<b>Total Revenue</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
112- -52900-510-	Other Finance - Trustee's Commission	1,000	1,000	-
112- -99100-590-	Transfers Out - Transfers To Other Funds	-	-	-
	<b>Total Expense</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
114- -34520- -	Restricted for Administration of Justice	-	-	-
114- -40260- -	Litigation Tax - Special Purpose	11,464	11,464	-
	Total Revenue	11,464	11,464	-
114- -52900-510-	Other Finance - Trustee's Commission	100	100	-
114- -54210-432-	Jail - Library Books	11,364	11,364	-
	Total Expense	11,464	11,464	-

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
116- -34530- - -	Restricted for Public Health and Welfare	42,841	176,970	134,129
116- -40110- - -	Current Property Tax	1,681,505	1,735,175	53,670
116- -40120- - -	Trustee's Collections - Prior Year	51,514	51,514	-
116- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	40,000	40,000	-
116- -40140- - -	Interest And Penalty	10,000	10,000	-
116- -40150- - -	Pick-Up Taxes	2,500	2,500	-
116- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	500	500	-
116- -40320- - -	Bank Excise Tax	2,500	2,500	-
116- -46170- - -	Solid Waste Grants	-	-	-
116- -49800- - -	Transfers In (From Fund 101)	-	-	-
	<b>Total Revenue</b>	<b>1,831,360</b>	<b>2,019,159</b>	<b>187,799</b>
116- -55731-105- -	Waste Pickup - Supervisor/Director	34,422	36,143	1,721
116- -55731-169- -	Waste Pickup - Part-Time Personnel	40,000	42,000	2,000
116- -55731-186- -	Waste Pickup - Longevity Pay	12,300	11,250	(1,050)
116- -55731-187- -	Waste Pickup - Overtime Pay	38,212	40,122	1,910
116- -55731-189- -	Waste Pickup - Other Salaries & Wages	357,910	409,095	51,185
116- -55731-201- -	Waste Pickup - Social Security	29,174	32,697	3,523
116- -55731-204- -	Waste Pickup - State Retirement	26,976	46,436	19,460
116- -55731-206- -	Waste Pickup - Life Insurance	952	1,036	84
116- -55731-207- -	Waste Pickup - Medical Insurance	120,782	141,776	20,994
116- -55731-208- -	Waste Pickup - Dental Insurance	1,824	2,052	228
116- -55731-210- -	Waste Pickup - Unemployment Compensation	4,706	5,274	568
116- -55731-212- -	Waste Pickup - Employer Medicare Liability	7,059	7,911	852
116- -55731-312- -	Waste Pickup - Contracts With Private Agencies	10,000	10,000	-
116- -55731-338- -	Waste Pickup - Maintenance And Repair Services-Vehicle	70,000	80,000	10,000
116- -55731-351- -	Waste Pickup - Rentals	9,000	9,000	-
116- -55731-355- -	Waste Pickup - Travel	750	750	-
116- -55731-359- -	Waste Pickup - Disposal Fees	775,000	775,000	-
116- -55731-409- -	Waste Pickup - Crushed Stone	500	600	100
116- -55731-412- -	Waste Pickup - Diesel Fuel	45,000	52,000	7,000
116- -55731-425- -	Waste Pickup - Gasoline	6,500	6,500	-
116- -55731-433- -	Waste Pickup - Lubricants	7,500	8,625	1,125
116- -55731-435- -	Waste Pickup - Office Supplies	1,000	1,000	-
116- -55731-450- -	Waste Pickup - Tires And Tubes	30,000	30,000	-
116- -55731-451- -	Waste Pickup - Uniforms	5,500	6,000	500
116- -55731-452- -	Waste Pickup - Utilities	18,000	18,000	-
116- -55731-499- -	Waste Pickup - Other Supplies And Materials	12,000	12,000	-
116- -55731-502- -	Waste Pickup - Building And Contents Insurance	229	345	116
116- -55731-506- -	Waste Pickup - Liability Insurance	318	479	161
116- -55731-510- -	Waste Pickup - Trustee's Commission	36,000	45,000	9,000
116- -55731-511- -	Waste Pickup - Vehicle And Equipment Insurance	19,902	29,970	10,068
116- -55731-513- -	Waste Pickup - Workman's Compensation Insurance	43,844	35,428	(8,416)
116- -55731-599- -	Waste Pickup - Other Charges	6,000	9,000	3,000
116- -55731-733- -	Waste Pickup - Solid Waste Equipment	60,000	113,670	53,670
	<b>Total Expense</b>	<b>1,831,360</b>	<b>2,019,159</b>	<b>187,799</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
122- -34525- - -	Restricted for Public Safety	27,000	12,000	(15,000)
122- -42140- - -	Drug Control Fines - Circuit Court	7,000	7,000	-
122- -42340- - -	Drug Control Fines - General Sessions	10,000	10,000	-
122- -42910- - -	Proceeds From Confiscated Property	10,000	10,000	-
	<b>Total Revenue</b>	<b>54,000</b>	<b>39,000</b>	<b>(15,000)</b>
122- -54150-319-	Drug Enforcement - Drug Control Payments	-	-	-
122- -54150-357-	Drug Enforcement - Veterinary Services	2,500	2,500	-
122- -54150-399-	Drug Enforcement - Other Contracted Services	5,000	-	(5,000)
122- -54150-401-	Drug Enforcement - Animal Food And Supplies	9,000	9,000	-
122- -54150-431-	Drug Enforcement - Law Enforcement Supplies	7,000	7,000	-
122- -54150-510-	Drug Enforcement - Trustee's Commission	500	500	-
122- -54150-599-	Drug Enforcement - Other Charges	10,000	10,000	-
122- -54150-790-	Drug Enforcement - Other Equipment	20,000	10,000	(10,000)
	<b>Total Expense</b>	<b>54,000</b>	<b>39,000</b>	<b>(15,000)</b>

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
128- -34645- -	Committed for Other Operations	(846,502)	(846,502)	-
128- -44110- -	Interest Earned	4,000	4,000	-
128- -44120- -	Lease/Rentals	852,002	852,002	-
	Total Revenue	9,500	9,500	-
128- -52900-510-	Other Finance - Trustee's Commission	9,500	9,500	-
	Total Expense	9,500	9,500	-

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
131- -34550- - -	Restricted for Highway/Public Works	621,186	617,598	(3,588)
131- -40110- - -	Current Property Tax	2,328,238	2,402,550	74,312
131- -40120- - -	Trustee's Collections - Prior Year	68,685	68,685	-
131- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	45,790	55,790	10,000
131- -40140- - -	Interest & Penalty	13,600	13,600	-
131- -40150- - -	Pick-Up Taxes	3,000	3,000	-
131- -40162- - -	Payments in Lieu of Taxes - Local	-	5,765	5,765
131- -40320- - -	Bank Excise Tax	2,000	2,000	-
131- -43190- - -	Other General Service Charges	55,000	55,000	-
131- -46420- - -	State Aid Program	350,000	350,000	-
131- -46920- - -	Gasoline & Motor Fuel Tax	1,596,658	1,596,658	-
131- -46930- - -	Petroleum Special Tax	35,650	35,650	-
131- -47990- - -	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>
131- -61000-101- -	Admin - County Official/Administrative Officer	99,812	106,901	7,089
131- -61000-119- -	Admin - Accountants/Bookkeepers	51,445	54,418	2,973
131- -61000-162- -	Admin - Clerical Personnel	28,002	29,402	1,400
131- -61000-186- -	Admin - Longevity Pay	1,900	1,900	-
131- -61000-191- -	Admin - Board & Committee Members Fees	17,520	17,520	-
131- -61000-201- -	Admin - Social Security	12,201	12,911	710
131- -61000-204- -	Admin - State Retirement	16,134	18,778	2,644
131- -61000-206- -	Admin - Life Insurance	220	220	-
131- -61000-207- -	Admin - Medical Insurance	24,908	26,133	1,225
131- -61000-208- -	Admin - Dental Insurance	456	456	-
131- -61000-210- -	Admin - Unemployment Compensation	788	625	(163)
131- -61000-212- -	Admin - Employer Medicare Liability	2,952	3,124	172
131- -61000-307- -	Admin - Communication	13,400	13,400	-
131- -61000-317- -	Admin - Data Processing Services	776	776	-
131- -61000-320- -	Admin - Dues & Memberships	3,404	3,504	100
131- -61000-331- -	Admin - Legal Services	200	200	-
131- -61000-332- -	Admin - Legal Notices, Recording & Court Costs	500	500	-
131- -61000-348- -	Admin - Postal Charges	500	500	-
131- -61000-355- -	Admin - Travel	500	500	-
131- -61000-399- -	Admin - Other Contracted Services	5,000	5,920	920
131- -61000-435- -	Admin - Office Supplies	2,800	2,800	-
131- -61000-599- -	Admin - Other Charges	6,996	6,996	-
131- -61000-719- -	Admin - Office Equip	750	750	-
131- -62000-149- -	Highway & Bridge Maint. - Laborers	1,257,141	1,155,999	(101,142)
131- -62000-186- -	Highway & Bridge Maint. - Longevity Pay	34,000	28,500	(5,500)
131- -62000-187- -	Highway & Bridge Maint. - Overtime Pay	114,550	114,550	-
131- -62000-201- -	Highway & Bridge Maint. - Social Security	85,045	78,775	(6,270)

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
131- 62000-204- -	Highway & Bridge Maint. - State Retirement	123,453	123,573	120
131- 62000-206- -	Highway & Bridge Maint. - Life Insurance	2,131	2,376	245
131- 62000-207- -	Highway & Bridge Maint. - Medical Insurance	276,944	333,312	56,368
131- 62000-208- -	Highway & Bridge Maint. - Dental Insurance	5,700	5,700	-
131- 62000-210- -	Highway & Bridge Maint. - Unemployment Compensation	5,487	3,812	(1,675)
131- 62000-212- -	Highway & Bridge Maint. - Employer Medicare Liability	20,576	19,059	(1,517)
131- 62000-351- -	Highway & Bridge Maint. - Rentals	2,000	2,000	-
131- 62000-405- -	Highway & Bridge Maint. - Asphalt-Liquid	572,660	572,660	-
131- 62000-436- -	Highway & Bridge Maint. - Other Road Materials	50,000	50,000	-
131- 62000-440- -	Highway & Bridge Maint. - Pipe-Metal	25,000	25,000	-
131- 62000-443- -	Highway & Bridge Maint. - Road Signs	20,000	20,000	-
131- 62000-444- -	Highway & Bridge Maint. - Salt	7,000	7,000	-
131- 62000-451- -	Highway & Bridge Maint. - Uniforms	15,000	15,000	-
131- 62000-499- -	Highway & Bridge Maint. - Other Supplies & Materials	15,258	15,258	-
131- 63100-142- -	Operation & Maint. Of Equip - Mechanic(s)	205,952	218,213	12,261
131- 63100-186- -	Operation & Maint. Of Equip - Longevity Pay	6,000	4,600	(1,400)
131- 63100-187- -	Operation & Maint. Of Equip - Overtime Pay	26,086	30,000	3,914
131- 63100-201- -	Operation & Maint. Of Equip - Social Security	14,387	15,408	1,021
131- 63100-204- -	Operation & Maint. Of Equip - State Retirement	20,884	24,219	3,335
131- 63100-206- -	Operation & Maint. Of Equip - Life Insurance	440	440	-
131- 63100-207- -	Operation & Maint. Of Equip - Medical Insurance	50,885	53,391	2,506
131- 63100-208- -	Operation & Maint. Of Equip - Dental Insurance	228	456	228
131- 63100-210- -	Operation & Maint. Of Equip - Unemployment Compensation	929	746	(183)
131- 63100-212- -	Operation & Maint. Of Equip - Employer Medicare Liability	3,481	3,728	247
131- 63100-336- -	Operation & Maint. Of Equip - Maint. & Repair Services-Equip	193,000	200,000	7,000
131- 63100-412- -	Operation & Maint. Of Equip - Diesel Fuel	82,500	92,700	10,200
131- 63100-425- -	Operation & Maint. Of Equip - Gasoline	137,500	144,000	6,500
131- 63100-433- -	Operation & Maint. Of Equip - Lubricants	30,000	40,000	10,000
131- 63100-434- -	Operation & Maint. Of Equip - Natural Gas	88,292	90,058	1,766
131- 63100-450- -	Operation & Maint. Of Equip - Tires & Tubes	32,040	32,040	-
131- 63100-454- -	Operation & Maint. Of Equip - Water & Sewer	743	758	15
131- 63100-499- -	Operation & Maint. Of Equip - Other Supplies & Materials	14,682	14,682	-
131- 63100-790- -	Operation & Maint. Of Equip - Other Equip	150,000	150,000	-
131- 63400-149- -	Quarry Operations - Laborers	286,999	287,768	769
131- 63400-186- -	Quarry Operations - Longevity Pay	7,300	5,300	(2,000)
131- 63400-187- -	Quarry Operations - Overtime Pay	39,627	44,127	4,500
131- 63400-201- -	Quarry Operations - Social Security	20,251	20,578	327
131- 63400-204- -	Quarry Operations - State Retirement	29,397	31,818	2,421
131- 63400-206- -	Quarry Operations - Life Insurance	659	659	-
131- 63400-207- -	Quarry Operations - Medical Insurance	101,042	95,411	(5,631)
131- 63400-208- -	Quarry Operations - Dental Insurance	1,368	1,368	-
131- 63400-210- -	Quarry Operations - Unemployment Compensation	1,307	996	(311)
131- 63400-212- -	Quarry Operations - Employer Medicare Liability	4,900	4,979	79



GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
131- -63400-323- -	Quarry Operations - Explosive & Drilling Services	80,000	80,000	-
131- -63400-336- -	Quarry Operations - Maint. & Repair Services-Equip	40,000	40,000	-
131- -63400-415- -	Quarry Operations - Electricity	197,076	201,018	3,942
131- -63400-599- -	Quarry Operations - Other Charges	24,995	24,995	-
131- -63500-336- -	Asphalt Plant Operations - Maint. & Repair Services-Equip	30,000	30,000	-
131- -63500-399- -	Asphalt Plant Operations - Other Contracted Services	2,600	2,600	-
131- -65000-502- -	Other Charges - Building & Contents Insurance	8,421	12,681	4,260
131- -65000-506- -	Other Charges - Liability Insurance	8,707	13,112	4,405
131- -65000-510- -	Other Charges - Trustee's Commission	73,440	74,909	1,469
131- -65000-511- -	Other Charges - Vehicle & Equip Insurance	19,482	30,688	11,206
131- -66000-513- -	Employee Benefits - Workman's Compensation Insurance	131,294	115,380	(15,914)
131- -68000-705- -	Capital Outlay - Bridge Construction	91,662	91,662	-
	Total Expense	5,181,665	5,206,296	24,631

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
151- -34680- - -	Committed for Debt Service ()=favorable	(377,231)	(267,147)	110,084
151- -40110- - -	Current Property Tax (\$0.15+0.03-0.02)= \$0.16	1,940,198	2,135,600	195,402
151- -40120- - -	Trustee's Collections - Prior Year	57,670	57,670	-
151- -40125- - -	Trustee's Collections - Bankruptcy	-	-	-
151- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	50,369	50,369	-
151- -40140- - -	Interest And Penalty	11,737	11,737	-
151- -40150- - -	Pick-Up Taxes	1,000	1,000	-
151- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	5,000	5,000	-
151- -40210- - -	Local Option Sales Tax	1,709,932	2,048,998	339,066
151- -40240- - -	Wheel Tax	2,300,000	2,300,000	-
151- -40285- - -	Adequate Facilities/Development Tax	350,000	350,000	-
151- -40320- - -	Bank Excise Tax	5,000	5,000	-
151- -44110- - -	Interest Earned	225,000	225,000	-
151- -44990- - -	Other Local Revenues -Nursing Home Rcimbursement	651,388	795,475	144,088
151- -44990- -RADIO-	Other Local Revenues - EMS Radios	2,000	-	(2,000)
151- -47715- - -	Tax Credit Bond - GOB Series 2010 Rebate	442,656	442,656	-
151- -49800- - -	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>
151- -82110-601- -	General Government - Principal On Bonds	280,000	405,000	125,000
151- -82110-612- -	General Government - Principal On Other Loans	955,000	1,005,000	50,000
151- -82130-601- -	Education - Principal On Bonds	2,560,000	2,665,000	105,000
151- -82130-612- -	Education - Principal On Other Loans	889,628	895,400	5,772
151- -82210-603- -	General Government - Interest On Bonds	371,388	390,475	19,088
151- -82210-613- -	General Government - Interest On Other Loans	219,750	172,000	(47,750)
151- -82230-603- -	Education - Interest On Bonds	1,904,719	1,778,916	(125,803)
151- -82230-613- -	Education - Interest On Other Loans	527,089	1,182,420	655,331
151- -82310-510- -	General Government - Trustee's Commission	125,000	125,000	-
151- -82310-699- -	General Government - Other Debt Service	26,000	26,000	-
151- -99100-590- -	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, TENNESSEE**  
**Excludes Nursing Home Debt**

Summary  
of  
Outstanding Debt

For Fiscal Year Beginning July 1, 2022

Prepared By:

**Cumberland Securities Company, Inc.**

Independent Registered Municipal Advisors

P.O. Box 22715

Knoxville, Tennessee 37933

Telephone: (865) 988-2663

Facsimile: (865) 988-1863



CUMBERLAND SECURITIES

SINCE 1931

\* May not include all outstanding notes and leases, if any

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### Risk Disclosures:

Fixed Rate Bonds		
Material Risk Consideration	Description of Risk	Potential Consequences
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents	<ul style="list-style-type: none"> <li>Range of available remedies may be brought against Issuer (e.g. forcing issuer to raise taxes or rates)</li> <li>Credit ratings negatively impacted</li> <li>Access to capital markets impaired</li> <li>Possibility of receivership or bankruptcy for certain issuers</li> </ul>
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	<ul style="list-style-type: none"> <li>Inability to refinance at lower interest rates</li> </ul>
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none"> <li>Inability to refinance at lower interest rates</li> </ul>
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	<ul style="list-style-type: none"> <li>Negative arbitrage resulting in a higher cost of funds</li> </ul>
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax related covenants results in the bonds becoming taxable obligations	<ul style="list-style-type: none"> <li>Increase in debt service costs retroactively to date of issuance</li> <li>Possible mandatory redemption of bonds affected</li> <li>Risk of IRS Audit</li> <li>Difficulty in refinancing the bonds</li> <li>Access to tax exempt market impacted</li> <li>Difficulty in issuing future tax-exempt debt</li> </ul>

Variable Rate Demand Bonds ("VRDB") / Floating Rate Notes ("FRN") / Bank Index Loan ("Index") / "Put Loan" (e.g. Fixed Rate for Five (5) Years, then Rate Resets to New Rate)		
Material Risk Consideration	Description of Risk (Type of Debt Risk Applicable to)	Potential Consequences
Interest Rate Risk	Possibility that the interest rate may increase on an interest reset date (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service cost (up to maximum rate)</li> <li>Lower debt service coverage</li> <li>Lower cash reserves</li> </ul>
Index Risk	Possibility that the method of determining the index (LIBOR or SIFMA) could change. Indices may be affected by factors unrelated to FRN's/Index Loan or the tax-exempt market (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs</li> <li>Lower debt service coverage</li> <li>Lower cash reserves</li> <li>Provision should be made for alternate mechanism to determine rate</li> </ul>
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues)</li> <li>Credit ratings negatively impacted</li> <li>Default could impact remarketing which could cause increase in debt service costs</li> <li>Access to capital markets impaired</li> </ul>
Issuer Ratings Downgrade Risk	Possibility that a downgrade of the issuer's rating(s) may result in optional tenders or an increase in fees payable to the bank providing the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Ratings change could impact remarketing which could cause an increase in debt service cost</li> <li>Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketed, resulting in Bank Bonds (VRDB)	<ul style="list-style-type: none"> <li>Increase in debt service costs due to higher bank bond rate and accelerated principal repayment</li> <li>May be required to refinance or term out the VRDB's</li> <li>Inability to refinance or possibly higher interest rates</li> </ul>
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDB's defaults in its obligations under the liquidity facility (VRDB)	<ul style="list-style-type: none"> <li>Issuer required to repay principal and accrued interest if Issuer is not able to refinance</li> <li>Increase in debt service costs</li> </ul>
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	<ul style="list-style-type: none"> <li>Ratings change could impact remarketing which could cause an increase in debt service cost</li> </ul>
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Hard Put: must repay principal and accrued interest or Event of Default</li> <li>Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate</li> <li>Increase in debt service costs upon any refinancing</li> <li>Inability to refinance or possibly higher interest rates</li> </ul>
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs</li> <li>Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Negative arbitrage resulting in higher cost of funds</li> </ul>
Remarketing Risk	Possibility that the remarketing agent does not perform its duties in a satisfactory manner or may resign or cease its remarketing efforts (VRDB)	<ul style="list-style-type: none"> <li>Higher interest rates</li> <li>Difficulty remarketing the VRDB's</li> <li>May require appointment of a successor remarketing agent</li> </ul>
Renewal Risk	Possibility that the facility or loan will not be extended for a successive commitment period or not be replaced at a reasonable cost (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Issuer required to repay principal and accrued interest on tender date if Issuer is not able to refinance</li> <li>Increase in debt service costs</li> </ul>
Tax Compliance Risk	For tax exempt bonds, possibility that failure to comply with tax related covenants result in the bonds becoming taxable obligations (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>Increase in debt service costs retroactively to date of issuance</li> <li>Possible mandatory redemption of bonds affected</li> <li>Risk of IRS audit</li> <li>Difficulty in refinancing the bonds</li> <li>Access to tax exempt market impacted</li> <li>Difficulty in issuing future tax-exempt debt</li> </ul>

**Jefferson County, Tennessee**

**Summary of Debt**

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**\$13,305,000**

Jefferson County, Tennessee  
 Local Government Public Improvement Bonds, Series E-3-D  
 Budget Variable Rates

Debt Service

Date	Principal	Coupon	Interest	Total P+I
06/01/2022	-	-	-	-
06/01/2023	1,005,000.00	5.000%	171,999.96	1,176,999.96
06/01/2024	1,055,000.00	5.000%	121,749.96	1,176,749.96
06/01/2025	1,105,000.00	5.000%	69,000.00	1,174,000.00
06/01/2026	275,000.00	5.000%	13,749.96	288,749.96
<b>Total</b>	<b>\$3,440,000.00</b>	<b>-</b>	<b>\$376,499.88</b>	<b>\$3,816,499.88</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	7/01/2022
Frequency of Interest Payments.....	12 Per Year
First Serial Maturity Date.....	6/01/2023

**Yield Statistics**

Average Coupon.....	4.9999984%
Weighted Average Maturity.....	2.189 Years
Bond Year Dollars.....	\$7,530.00
Bond Yield for Arbitrage Purposes.....	5.0523720%
True Interest Cost (TIC).....	5.0523720%

The \$275,000 maturing on June 1, 2026 will need to be prepaid on or before June 1, 2025

**\$10,595,000**  
 Jefferson County, Tennessee  
 General Obligation Loan, Series 2010  
 Qualified School Construction Bonds - Monthly Payments

Estimated Debt Service

Date	Principal	Coupon	Gross Interest	Gross Total	Estimated Rebate	State Fees	Estimated Total Principal and State Fees (Net of Rebate)
06/30/2022	-	-	-	-	-	-	-
06/30/2023	661,111.44	4.848%	513,645.60	1,174,757.04	(476,663.12)	8,475.96	706,569.88
06/30/2024	661,111.44	4.848%	513,645.60	1,174,757.04	(476,663.12)	8,475.96	706,569.88
06/30/2025	661,111.44	4.848%	513,645.60	1,174,757.04	(476,663.12)	8,475.96	706,569.88
06/30/2026	661,111.44	4.848%	513,645.60	1,174,757.04	(476,663.12)	8,475.96	706,569.88
06/30/2027	726,189.63	4.848%	513,645.60	1,239,835.23	(476,663.12)	8,475.96	771,648.07
06/30/2028	62,324.01	4.848%	256,822.80	319,146.81	(238,331.56)	2,118.99	82,934.24
<b>Total</b>	<b>\$3,432,959.40</b>		<b>\$2,825,050.80</b>	<b>\$6,258,010.20</b>	<b>(2,621,647.14)</b>	<b>\$44,498.79</b>	<b>\$3,680,861.85</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	6/01/2023
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2023

**Yield Statistics**

Average Coupon.....	4.8480000%
Average Life.....	3.092 Years



**\$16,000,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2010  
 Federally Taxable Recovery Zone Economic Development Bonds - TIC 3.68%

Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Treasury Rebate	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-	-
12/01/2022	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2023	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2023	-	-	-	-	-	617,344.00
12/01/2023	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2024	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2024	-	-	-	-	-	617,344.00
12/01/2024	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2025	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2025	-	-	-	-	-	617,344.00
12/01/2025	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2026	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2026	-	-	-	-	-	617,344.00
12/01/2026	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2027	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2027	-	-	-	-	-	617,344.00
12/01/2027	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2028	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2028	-	-	-	-	-	617,344.00
12/01/2028	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2029	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2029	-	-	-	-	-	617,344.00
12/01/2029	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2030	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2030	-	-	-	-	-	617,344.00
12/01/2030	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2031	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2031	-	-	-	-	-	617,344.00
12/01/2031	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2032	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2032	-	-	-	-	-	617,344.00
12/01/2032	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2033	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2033	-	-	-	-	-	617,344.00
12/01/2033	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2034	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2034	-	-	-	-	-	617,344.00
12/01/2034	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2035	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2035	-	-	-	-	-	617,344.00
12/01/2035	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2036	-	-	530,000.00	(221,328.00)	308,672.00	-
06/30/2036	-	-	-	-	-	617,344.00
12/01/2036	-	-	530,000.00	(221,328.00)	308,672.00	-
06/01/2037	3,050,000.00	6.625%	530,000.00	(221,328.00)	3,358,672.00	-
06/30/2037	-	-	-	-	-	3,667,344.00

**\$16,000,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2010  
 Federally Taxable Recovery Zone Economic Development Bonds - TIC 3.68%

Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Treasury Rebate	Total P+I	Fiscal Total
12/01/2037	-	-	428,968.75	(179,137.35)	249,831.40	-
06/01/2038	4,175,000.00	6.625%	428,968.75	(179,137.35)	4,424,831.40	-
06/30/2038	-	-	-	-	-	4,674,662.80
12/01/2038	-	-	290,671.88	(121,384.57)	169,287.31	-
06/01/2039	4,325,000.00	6.625%	290,671.88	(121,384.57)	4,494,287.31	-
06/30/2039	-	-	-	-	-	4,663,574.62
12/01/2039	-	-	147,406.25	(61,556.85)	85,849.40	-
06/01/2040	4,450,000.00	6.625%	147,406.25	(61,556.85)	4,535,849.40	-
06/30/2040	-	-	-	-	-	4,621,698.80
<b>Total</b>	<b>\$16,000,000.00</b>	<b>-</b>	<b>\$17,634,093.76</b>	<b>(7,363,997.54)</b>	<b>\$26,270,096.22</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2022
Delivery Date.....	6/01/2022
Frequency of Interest Payments.....	2 Per Year
First Coupon Date.....	12/01/2022
First Serial Maturity Date.....	6/01/2037

**Yield Statistics**

True Interest Cost (TIC).....	3.7458091%
Bond Yield for Arbitrage Purposes.....	3.7458091%
Average Coupon.....	3.8584000%
Bond Year Dollars.....	\$266,175.00
Average Life.....	16.636 Years
Weighted Average Maturity.....	16.636 Years

**\$2,479,015.37**

Jefferson County, Tennessee

Energy Efficient Schools Initiative Loan, Series 450-001

Original True Interest Cost (TIC) - 2.50%

**Debt Service**

Date	Principal	Coupon	Interest	Total P+I
06/30/2022	-	-	-	-
06/30/2023	234,288.00	2.500%	7,663.32	241,951.32
06/30/2024	179,627.37	2.500%	1,871.30	181,498.67
<b>Total</b>	<b>\$413,915.37</b>	<b>-</b>	<b>\$9,534.62</b>	<b>\$423,449.99</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	7/01/2022
Frequency of Interest Payments.....	12 Per Year
First Serial Maturity Date.....	7/01/2022

**Yield Statistics**

Average Coupon.....	2.4999928%
Weighted Average Maturity.....	0.921 Years
Bond Year Dollars.....	\$381.39
Bond Yield for Arbitrage Purposes.....	2.5130498%
True Interest Cost (TIC).....	2.5130498%

**\$8,725,000**  
 Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2017  
 Original True Interest Cost (TIC) - 1.44%

Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-
12/01/2022	-	-	49,375.00	49,375.00	-
06/01/2023	1,975,000.00	5.000%	49,375.00	2,024,375.00	-
06/30/2023	-	-	-	-	2,073,750.00
<b>Total</b>	<b>\$1,975,000.00</b>	<b>-</b>	<b>\$98,750.00</b>	<b>\$2,073,750.00</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	12/01/2022
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2023

**Yield Statistics**

Average Coupon.....	5.0000000%
Weighted Average Maturity.....	1.000 Years
Bond Year Dollars.....	\$1,975.00
Bond Yield for Arbitrage Purposes.....	5.0000000%
True Interest Cost (TIC).....	5.0000000%

**\$15,225,000**  
 Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2020A  
 Original True Interest Cost (TIC) - 1.9459%

Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-
12/01/2022	-	-	238,909.38	238,909.38	-
06/01/2023	640,000.00	5.000%	238,909.38	878,909.38	1,117,818.76
12/01/2023	-	-	222,909.38	222,909.38	-
06/01/2024	795,000.00	5.000%	222,909.38	1,017,909.38	1,240,818.76
12/01/2024	-	-	203,034.38	203,034.38	-
06/01/2025	835,000.00	5.000%	203,034.38	1,038,034.38	1,241,068.76
12/01/2025	-	-	182,159.38	182,159.38	-
06/01/2026	880,000.00	5.000%	182,159.38	1,062,159.38	1,244,318.76
12/01/2026	-	-	160,159.38	160,159.38	-
06/01/2027	920,000.00	5.000%	160,159.38	1,080,159.38	1,240,318.76
12/01/2027	-	-	137,159.38	137,159.38	-
06/01/2028	970,000.00	5.000%	137,159.38	1,107,159.38	1,244,318.76
12/01/2028	-	-	112,909.38	112,909.38	-
06/01/2029	1,015,000.00	5.000%	112,909.38	1,127,909.38	1,240,818.76
12/01/2029	-	-	87,534.38	87,534.38	-
06/01/2030	1,065,000.00	3.000%	87,534.38	1,152,534.38	1,240,068.76
12/01/2030	-	-	71,559.38	71,559.38	-
06/01/2031	1,100,000.00	2.000%	71,559.38	1,171,559.38	1,243,118.76
12/01/2031	-	-	60,559.38	60,559.38	-
06/01/2032	1,120,000.00	2.000%	60,559.38	1,180,559.38	1,241,118.76
12/01/2032	-	-	49,359.38	49,359.38	-
06/01/2033	1,145,000.00	2.000%	49,359.38	1,194,359.38	1,243,718.76
12/01/2033	-	-	37,909.38	37,909.38	-
06/01/2034	1,165,000.00	2.000%	37,909.38	1,202,909.38	1,240,818.76
12/01/2034	-	-	26,259.38	26,259.38	-
06/01/2035	1,185,000.00	2.125%	26,259.38	1,211,259.38	1,237,518.76
12/01/2035	-	-	13,668.75	13,668.75	-
06/01/2036	1,215,000.00	2.250%	13,668.75	1,228,668.75	1,242,337.50
<b>Total</b>	<b>\$14,050,000.00</b>	<b>-</b>	<b>\$3,208,181.38</b>	<b>\$17,258,181.38</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	12/01/2022
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2023

**Yield Statistics**

Average Coupon.....	2.8045995%
Weighted Average Maturity.....	8.142 Years
Bond Year Dollars.....	\$114,390.00
Bond Yield for Arbitrage Purposes.....	2.8496347%
True Interest Cost (TIC).....	2.8496347%

**\$6,350,000**  
 Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2021A  
 Original True Interest Cost (TIC) - 1.4398%

**Debt Service**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-
12/01/2022	-	-	71,173.75	71,173.75	-
06/01/2023	50,000.00	3.000%	71,173.75	121,173.75	-
06/30/2023	-	-	-	-	192,347.50
12/01/2023	-	-	70,423.75	70,423.75	-
06/01/2024	310,000.00	3.000%	70,423.75	380,423.75	-
06/30/2024	-	-	-	-	450,847.50
12/01/2024	-	-	65,773.75	65,773.75	-
06/01/2025	425,000.00	3.000%	65,773.75	490,773.75	-
06/30/2025	-	-	-	-	556,547.50
12/01/2025	-	-	59,398.75	59,398.75	-
06/01/2026	440,000.00	3.000%	59,398.75	499,398.75	-
06/30/2026	-	-	-	-	558,797.50
12/01/2026	-	-	52,798.75	52,798.75	-
06/01/2027	455,000.00	3.000%	52,798.75	507,798.75	-
06/30/2027	-	-	-	-	560,597.50
12/01/2027	-	-	45,973.75	45,973.75	-
06/01/2028	470,000.00	3.000%	45,973.75	515,973.75	-
06/30/2028	-	-	-	-	561,947.50
12/01/2028	-	-	38,923.75	38,923.75	-
06/01/2029	480,000.00	3.000%	38,923.75	518,923.75	-
06/30/2029	-	-	-	-	557,847.50
12/01/2029	-	-	31,723.75	31,723.75	-
06/01/2030	495,000.00	2.000%	31,723.75	526,723.75	-
06/30/2030	-	-	-	-	558,417.50
12/01/2030	-	-	26,773.75	26,773.75	-
06/01/2031	505,000.00	2.000%	26,773.75	531,773.75	-
06/30/2031	-	-	-	-	558,547.50
12/01/2031	-	-	21,723.75	21,723.75	-
06/01/2032	515,000.00	2.000%	21,723.75	536,723.75	-
06/30/2032	-	-	-	-	558,447.50
12/01/2032	-	-	16,573.75	16,573.75	-
06/01/2033	525,000.00	1.500%	16,573.75	541,573.75	-
06/30/2033	-	-	-	-	558,147.50
12/01/2033	-	-	12,636.25	12,636.25	-
06/01/2034	535,000.00	1.500%	12,636.25	547,636.25	-
06/30/2034	-	-	-	-	560,272.50
12/01/2034	-	-	8,623.75	8,623.75	-
06/01/2035	545,000.00	1.550%	8,623.75	553,623.75	-
06/30/2035	-	-	-	-	562,247.50
12/01/2035	-	-	4,400.00	4,400.00	-
06/01/2036	550,000.00	1.600%	4,400.00	554,400.00	-
06/30/2036	-	-	-	-	558,800.00
<b>Total</b>	<b>\$6,300,000.00</b>	<b>-</b>	<b>\$1,053,842.50</b>	<b>\$7,353,842.50</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	12/01/2022
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2023

**Yield Statistics**

Average Coupon.....	1.9961029%
Weighted Average Maturity.....	8.380 Ycars
Bond Year Dollars.....	\$52,795.00
Bond Yield for Arbitrage Purposes.....	2.0126425%
True Interest Cost (TIC).....	2.0126425%

**Jefferson County, Tennessee**  
**Total Combined Outstanding Debt Service**  
**Variable Rates Budgeted 5.00%**

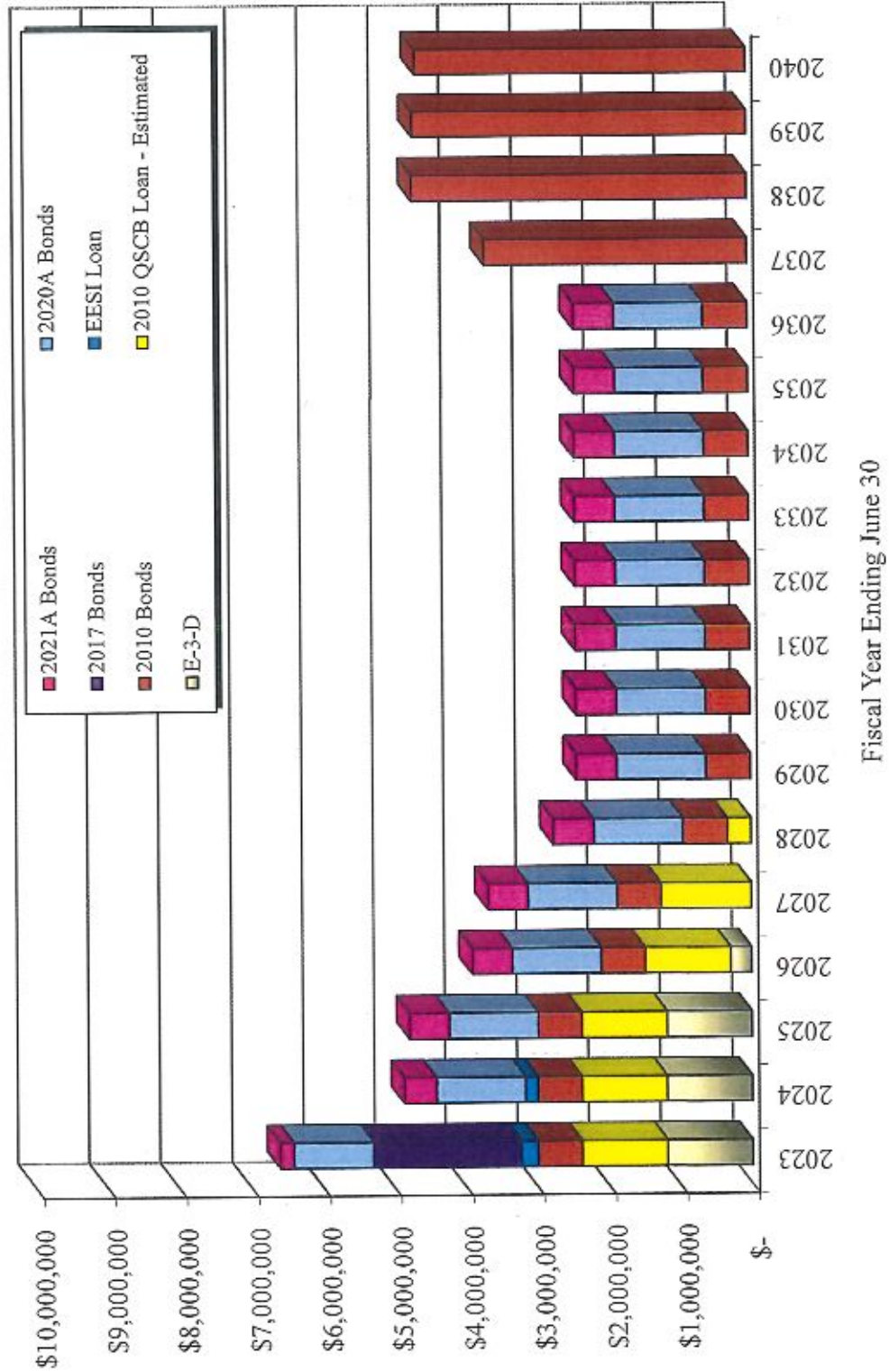
**Estimated Aggregate Debt Service**

Date	Principal	Gross Interest	State Fees	Total P+I (Excludes QSCBs Rebates)	Estimated Treasury Rebate on RZEDB	Total P+I (Net of QSCBs Rebates)
06/30/2022	-	-	-	-	-	-
06/30/2023	4,565,399.44	2,472,225.14	8,475.96	7,046,100.54	(442,656.00)	6,603,444.54
06/30/2024	3,000,738.81	2,283,933.12	8,475.96	5,293,147.89	(442,656.00)	4,850,491.89
06/30/2025	3,026,111.44	2,180,261.86	8,475.96	5,214,849.26	(442,656.00)	4,772,193.26
06/30/2026	2,256,111.44	2,070,511.82	8,475.96	4,335,099.22	(442,656.00)	3,892,443.22
06/30/2027	2,101,189.63	1,999,561.86	8,475.96	4,109,227.45	(442,656.00)	3,666,571.45
06/30/2028	1,502,325.00	1,939,911.86	2,118.99	3,444,355.85	(442,656.00)	3,001,699.85
06/30/2029	1,495,000.00	1,363,666.26	-	2,858,666.26	(442,656.00)	2,416,010.26
06/30/2030	1,560,000.00	1,298,516.26	-	2,858,516.26	(442,656.00)	2,415,860.26
06/30/2031	1,605,000.00	1,256,666.26	-	2,861,666.26	(442,656.00)	2,419,010.26
06/30/2032	1,635,000.00	1,224,566.26	-	2,859,566.26	(442,656.00)	2,416,910.26
06/30/2033	1,670,000.00	1,191,866.26	-	2,861,866.26	(442,656.00)	2,419,210.26
06/30/2034	1,700,000.00	1,161,091.26	-	2,861,091.26	(442,656.00)	2,418,435.26
06/30/2035	1,730,000.00	1,129,766.26	-	2,859,766.26	(442,656.00)	2,417,110.26
06/30/2036	1,765,000.00	1,096,137.50	-	2,861,137.50	(442,656.00)	2,418,481.50
06/30/2037	3,050,000.00	1,060,000.00	-	4,110,000.00	(442,656.00)	3,667,344.00
06/30/2038	4,175,000.00	857,937.50	-	5,032,937.50	(358,274.70)	4,674,662.80
06/30/2039	4,325,000.00	581,343.76	-	4,906,343.76	(242,769.14)	4,663,574.62
06/30/2040	4,450,000.00	294,812.50	-	4,744,812.50	(123,113.70)	4,621,698.80
<b>Total</b>	<b>\$45,611,875.76</b>	<b>\$25,462,775.74</b>	<b>\$44,498.79</b>	<b>\$71,119,150.29</b>	<b>(7,363,997.54)</b>	<b>\$63,755,152.75</b>

**Par Amounts Of Selected Issues**

F-3-D.....	3,440,000.00
2010 QSCB - Principal.....	3,432,960.39
2010 - RZEDB - 6-1-2023.....	16,000,000.00
2011 Energy Loan.....	413,915.37
2017R - 2009 - NC.....	1,975,000.00
2020 Ref - 6-1-2028.....	14,050,000.00
2021A - 2015 - 6-1-2029.....	6,300,000.00
<b>TOTAL.....</b>	<b>45,611,875.76</b>

**Jefferson County, Tennessee**  
**Total Combined Outstanding Debt Service - Includes Nursing Home - Excludes Federal Rebate on QSCB Loan**



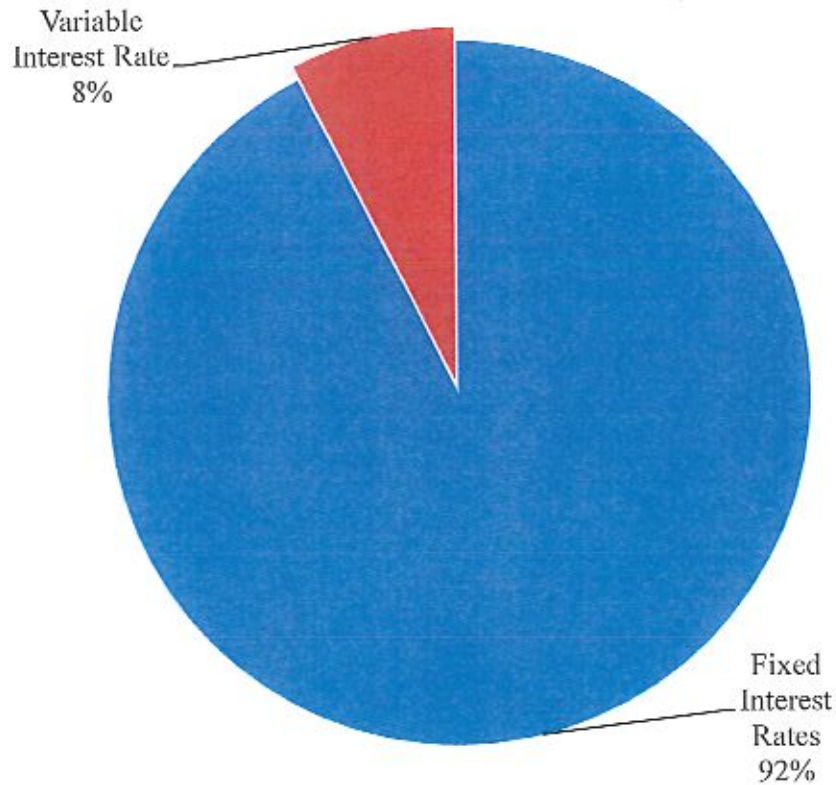


## Jefferson County, Tennessee

### Fixed Rate vs Variable Debt Ratio - Excludes Nursing Home

#### Current Ratios

Fixed Interest Rates	\$ 42,171,876	92.46%
Variable Interest Rate	\$ 3,440,000	7.54%
Total	\$ 45,611,876	



Variable rate loans are subject to renewal risk, put risk and other risk associated with variable rate loans.

**JEFFERSON COUNTY, TENNESSEE**  
**Nursing Home**

Summary  
of  
Outstanding Debt

For Fiscal Year Beginning July 1, 2022

Prepared By:

**Cumberland Securities Company, Inc.**

Independent Registered Municipal Advisors

P.O. Box 22715

Knoxville, Tennessee 37933

Telephone: (865) 988-2663

Facsimile: (865) 988-1863



**CUMBERLAND SECURITIES**

SINCE 1931

\* May not include all outstanding notes and leases, if any

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### Risk Disclosures:

Fixed Rate Bonds		
Material Risk Consideration	Description of Risk	Potential Consequences
Issuer Default Risk	Possibility that the issuer defaults under the authorizing documents	<ul style="list-style-type: none"> <li>• Range of available remedies may be brought against issuer (e.g., forcing issuer to raise taxes or rates)</li> <li>• Credit ratings negatively impacted</li> <li>• Access to capital markets impaired</li> <li>• Possibility of receivership or bankruptcy for certain issuers</li> </ul>
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	<ul style="list-style-type: none"> <li>• Inability to refinance at lower interest rates</li> </ul>
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none"> <li>• Inability to refinance at lower interest rates</li> </ul>
Reinvestment Risk	Possibility that the issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	<ul style="list-style-type: none"> <li>• Negative arbitrage resulting in a higher cost of funds</li> </ul>
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	<ul style="list-style-type: none"> <li>• Increase in debt service costs retroactively to date of issuance</li> <li>• Possible mandatory redemption of bonds affected</li> <li>• Risk of IRS Audit</li> <li>• Difficulty in refinancing the bonds</li> <li>• Access to tax-exempt market impacted</li> <li>• Difficulty in issuing future tax-exempt debt</li> </ul>

Variable Rate Demand Bonds ("VRDB") / Floating Rate Notes ("FRN") / Bank Index Loan ("Index") / "Put Loan" (e.g. Fixed Rate for Five (5) Years, then Rate Resets to New Rate)		
Material Risk Consideration	Description of Risk (Type of Debt Risk Applicable to)	Potential Consequences
Interest Rate Risk	Possibility that the interest rate may increase on an interest reset date (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Increase in debt service cost (up to maximum rate)</li> <li>• Lower debt service coverage</li> <li>• Lower cash reserves</li> </ul>
Index Risk	Possibility that the method of determining the index (LIBOR or SIFMA) could change. Indices may be affected by factors unrelated to FRN's/Index Loan or the tax-exempt market (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Increase in debt service costs</li> <li>• Lower debt service coverage</li> <li>• Lower cash reserves</li> <li>• Provision should be made for alternate mechanism to determine rate</li> </ul>
Issuer Default Risk	Possibility that the issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Range of available remedies may be brought against issuer (e.g., forcing issuer to raise taxes or revenues)</li> <li>• Credit ratings negatively impacted</li> <li>• Default could impact remarketing which could cause increase in debt service costs</li> <li>• Access to capital markets impaired</li> </ul>
Issuer Ratings Downgrade Risk	Possibility that a downgrade of the issuer's rating(s) may result in optional tenders or an increase in fees payable to the bank providing the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Ratings change could impact remarketing which could cause an increase in debt service cost</li> <li>• Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketed, resulting in Bank Bonds (VRDB)	<ul style="list-style-type: none"> <li>• Increase in debt service costs due to higher bank bond rate and accelerated principle repayment</li> <li>• May be required to refinance or term out the VRDB's</li> <li>• Inability to refinance or possibly higher interest rates</li> </ul>
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDB's defaults in its obligations under the liquidity facility (VRDB)	<ul style="list-style-type: none"> <li>• Issuer required to repay principal and accrued interest if issuer is not able to refinance</li> <li>• Increase in debt service costs</li> </ul>
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	<ul style="list-style-type: none"> <li>• Ratings change could impact remarketing which could cause an increase in debt service cost</li> </ul>
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Hard Put: must repay principal and accrued interest or Event of Default</li> <li>• Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate</li> <li>• Increase in debt service costs upon any refinancing</li> <li>• Inability to refinance or possibly higher interest rates</li> </ul>
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Increase in debt service costs</li> <li>• Higher liquidity facility fees resulting in higher cost of funds</li> </ul>
Reinvestment Risk	Possibility that the issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Negative arbitrage resulting in higher cost of funds</li> </ul>
Remarketing Risk	Possibility that the remarketing agent does not perform its duties in a satisfactory manner or may resign or cease its remarketing efforts (VRDB)	<ul style="list-style-type: none"> <li>• Higher interest rates</li> <li>• Difficulty remarketing the VRDB's</li> <li>• May require appointment of a successor remarketing agent</li> </ul>
Renewal Risk	Possibility that the facility or loan will not be extended for a successive commitment period or not be replaced at a reasonable cost (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance</li> <li>• Increase in debt service costs</li> </ul>
Tax Compliance Risk	For tax exempt bonds, possibility that failure to comply with tax related covenants result in the bonds becoming taxable obligations (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> <li>• Increase in debt service costs retroactively to date of issuance</li> <li>• Possible mandatory redemption of bonds affected</li> <li>• Risk of IRS audit</li> <li>• Difficulty in refinancing the bonds</li> <li>• Access to tax exempt market impacted</li> <li>• Difficulty in issuing future tax-exempt debt</li> </ul>

**Jefferson County, Tennessee**  
**Summary of Debt - Nursing Home**

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**\$7,750,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2020B  
 Nursing Home - Original True Interest Cost (TIC) - 2.2379%

Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-
12/01/2022	-	-	116,250.00	116,250.00	-
06/01/2023	100,000.00	3.000%	116,250.00	216,250.00	332,500.00
12/01/2023	-	-	114,750.00	114,750.00	-
06/01/2024	190,000.00	3.000%	114,750.00	304,750.00	419,500.00
12/01/2024	-	-	111,900.00	111,900.00	-
06/01/2025	195,000.00	3.000%	111,900.00	306,900.00	418,800.00
12/01/2025	-	-	108,975.00	108,975.00	-
06/01/2026	200,000.00	3.000%	108,975.00	308,975.00	417,950.00
12/01/2026	-	-	105,975.00	105,975.00	-
06/01/2027	205,000.00	3.000%	105,975.00	310,975.00	416,950.00
12/01/2027	-	-	102,900.00	102,900.00	-
06/01/2028	210,000.00	3.000%	102,900.00	312,900.00	415,800.00
12/01/2028	-	-	99,750.00	99,750.00	-
06/01/2029	220,000.00	3.000%	99,750.00	319,750.00	419,500.00
12/01/2029	-	-	96,450.00	96,450.00	-
06/01/2030	225,000.00	3.000%	96,450.00	321,450.00	417,900.00
12/01/2030	-	-	93,075.00	93,075.00	-
06/01/2031	230,000.00	3.000%	93,075.00	323,075.00	416,150.00
12/01/2031	-	-	89,625.00	89,625.00	-
06/01/2032	240,000.00	3.000%	89,625.00	329,625.00	419,250.00
12/01/2032	-	-	86,025.00	86,025.00	-
06/01/2033	245,000.00	3.000%	86,025.00	331,025.00	417,050.00
12/01/2033	-	-	82,350.00	82,350.00	-
06/01/2034	250,000.00	3.000%	82,350.00	332,350.00	414,700.00
12/01/2034	-	-	78,600.00	78,600.00	-
06/01/2035	260,000.00	3.000%	78,600.00	338,600.00	417,200.00
12/01/2035	-	-	74,700.00	74,700.00	-
06/01/2036	270,000.00	3.000%	74,700.00	344,700.00	419,400.00
12/01/2036	-	-	70,650.00	70,650.00	-
06/01/2037	275,000.00	3.000%	70,650.00	345,650.00	416,300.00
12/01/2037	-	-	66,525.00	66,525.00	-
06/01/2038	285,000.00	3.000%	66,525.00	351,525.00	418,050.00
12/01/2038	-	-	62,250.00	62,250.00	-
06/01/2039	290,000.00	3.000%	62,250.00	352,250.00	414,500.00
12/01/2039	-	-	57,900.00	57,900.00	-
06/01/2040	300,000.00	3.000%	57,900.00	357,900.00	415,800.00
12/01/2040	-	-	53,400.00	53,400.00	-
06/01/2041	310,000.00	3.000%	53,400.00	363,400.00	416,800.00
12/01/2041	-	-	48,750.00	48,750.00	-
06/01/2042	320,000.00	3.000%	48,750.00	368,750.00	417,500.00
12/01/2042	-	-	43,950.00	43,950.00	-
06/01/2043	330,000.00	3.000%	43,950.00	373,950.00	417,900.00
12/01/2043	-	-	39,000.00	39,000.00	-
06/01/2044	340,000.00	3.000%	39,000.00	379,000.00	418,000.00
12/01/2044	-	-	33,900.00	33,900.00	-

**\$7,750,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2020B  
 Nursing Home - Original True Interest Cost (TIC) - 2.2379%

Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2045	350,000.00	3.000%	33,900.00	383,900.00	417,800.00
12/01/2045	-	-	28,650.00	28,650.00	-
06/01/2046	360,000.00	3.000%	28,650.00	388,650.00	417,300.00
12/01/2046	-	-	23,250.00	23,250.00	-
06/01/2047	370,000.00	3.000%	23,250.00	393,250.00	416,500.00
12/01/2047	-	-	17,700.00	17,700.00	-
06/01/2048	380,000.00	3.000%	17,700.00	397,700.00	415,400.00
12/01/2048	-	-	12,000.00	12,000.00	-
06/01/2049	395,000.00	3.000%	12,000.00	407,000.00	419,000.00
12/01/2049	-	-	6,075.00	6,075.00	-
06/01/2050	405,000.00	3.000%	6,075.00	411,075.00	417,150.00
<b>Total</b>	<b>\$7,750,000.00</b>	<b>-</b>	<b>\$3,850,650.00</b>	<b>\$11,600,650.00</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	12/01/2022
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2023

**Yield Statistics**

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	16.562 Years
Bond Year Dollars.....	\$128,355.00
Bond Yield for Arbitrage Purposes.....	3.0000000%
True Interest Cost (TIC).....	3.0000000%

**\$5,535,000**  
 Jefferson County, Tennessee  
 General Obligation Refunding Bonds, Series 2021B  
 Original True Interest Cost (TIC) - 1.4844%

Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-
12/01/2022	-	-	48,987.50	48,987.50	-
06/01/2023	305,000.00	2.000%	48,987.50	353,987.50	-
06/30/2023	-	-	-	-	402,975.00
12/01/2023	-	-	45,937.50	45,937.50	-
06/01/2024	310,000.00	2.000%	45,937.50	355,937.50	-
06/30/2024	-	-	-	-	401,875.00
12/01/2024	-	-	42,837.50	42,837.50	-
06/01/2025	315,000.00	2.000%	42,837.50	357,837.50	-
06/30/2025	-	-	-	-	400,675.00
12/01/2025	-	-	39,687.50	39,687.50	-
06/01/2026	320,000.00	2.000%	39,687.50	359,687.50	-
06/30/2026	-	-	-	-	399,375.00
12/01/2026	-	-	36,487.50	36,487.50	-
06/01/2027	330,000.00	2.000%	36,487.50	366,487.50	-
06/30/2027	-	-	-	-	402,975.00
12/01/2027	-	-	33,187.50	33,187.50	-
06/01/2028	335,000.00	2.000%	33,187.50	368,187.50	-
06/30/2028	-	-	-	-	401,375.00
12/01/2028	-	-	29,837.50	29,837.50	-
06/01/2029	340,000.00	2.000%	29,837.50	369,837.50	-
06/30/2029	-	-	-	-	399,675.00
12/01/2029	-	-	26,437.50	26,437.50	-
06/01/2030	350,000.00	2.000%	26,437.50	376,437.50	-
06/30/2030	-	-	-	-	402,875.00
12/01/2030	-	-	22,937.50	22,937.50	-
06/01/2031	355,000.00	2.000%	22,937.50	377,937.50	-
06/30/2031	-	-	-	-	400,875.00
12/01/2031	-	-	19,387.50	19,387.50	-
06/01/2032	365,000.00	2.000%	19,387.50	384,387.50	-
06/30/2032	-	-	-	-	403,775.00
12/01/2032	-	-	15,737.50	15,737.50	-
06/01/2033	370,000.00	1.500%	15,737.50	385,737.50	-
06/30/2033	-	-	-	-	401,475.00
12/01/2033	-	-	12,962.50	12,962.50	-
06/01/2034	375,000.00	1.500%	12,962.50	387,962.50	-
06/30/2034	-	-	-	-	400,925.00
12/01/2034	-	-	10,150.00	10,150.00	-
06/01/2035	380,000.00	1.750%	10,150.00	390,150.00	-
06/30/2035	-	-	-	-	400,300.00
12/01/2035	-	-	6,825.00	6,825.00	-
06/01/2036	385,000.00	1.750%	6,825.00	391,825.00	-
06/30/2036	-	-	-	-	398,650.00
12/01/2036	-	-	3,456.25	3,456.25	-
06/01/2037	395,000.00	1.750%	3,456.25	398,456.25	-
06/30/2037	-	-	-	-	401,912.50
<b>Total</b>	<b>\$5,230,000.00</b>	<b>-</b>	<b>\$789,712.50</b>	<b>\$6,019,712.50</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	12/01/2022
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2023

**Yield Statistics**

Average Coupon.....	1.8087781%
Weighted Average Maturity.....	8.348 Years
Bond Year Dollars.....	\$43,660.00
Bond Yield for Arbitrage Purposes.....	1.8124936%
True Interest Cost (TIC).....	1.8124936%

**\$2,000,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2022  
 Nursing Home - TIC - 2.7701%

Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2022	-	-	-	-	-
12/01/2022	-	-	30,000.00	30,000.00	-
06/01/2023	-	-	30,000.00	30,000.00	60,000.00
12/01/2023	-	-	30,000.00	30,000.00	-
06/01/2024	50,000.00	3.000%	30,000.00	80,000.00	110,000.00
12/01/2024	-	-	29,250.00	29,250.00	-
06/01/2025	50,000.00	3.000%	29,250.00	79,250.00	108,500.00
12/01/2025	-	-	28,500.00	28,500.00	-
06/01/2026	55,000.00	3.000%	28,500.00	83,500.00	112,000.00
12/01/2026	-	-	27,675.00	27,675.00	-
06/01/2027	55,000.00	3.000%	27,675.00	82,675.00	110,350.00
12/01/2027	-	-	26,850.00	26,850.00	-
06/01/2028	55,000.00	3.000%	26,850.00	81,850.00	108,700.00
12/01/2028	-	-	26,025.00	26,025.00	-
06/01/2029	60,000.00	3.000%	26,025.00	86,025.00	112,050.00
12/01/2029	-	-	25,125.00	25,125.00	-
06/01/2030	60,000.00	3.000%	25,125.00	85,125.00	110,250.00
12/01/2030	-	-	24,225.00	24,225.00	-
06/01/2031	60,000.00	3.000%	24,225.00	84,225.00	108,450.00
12/01/2031	-	-	23,325.00	23,325.00	-
06/01/2032	65,000.00	3.000%	23,325.00	88,325.00	111,650.00
12/01/2032	-	-	22,350.00	22,350.00	-
06/01/2033	65,000.00	3.000%	22,350.00	87,350.00	109,700.00
12/01/2033	-	-	21,375.00	21,375.00	-
06/01/2034	65,000.00	3.000%	21,375.00	86,375.00	107,750.00
12/01/2034	-	-	20,400.00	20,400.00	-
06/01/2035	70,000.00	3.000%	20,400.00	90,400.00	110,800.00
12/01/2035	-	-	19,350.00	19,350.00	-
06/01/2036	70,000.00	3.000%	19,350.00	89,350.00	108,700.00
12/01/2036	-	-	18,300.00	18,300.00	-
06/01/2037	70,000.00	3.000%	18,300.00	88,300.00	106,600.00
12/01/2037	-	-	17,250.00	17,250.00	-
06/01/2038	75,000.00	3.000%	17,250.00	92,250.00	109,500.00
12/01/2038	-	-	16,125.00	16,125.00	-
06/01/2039	75,000.00	3.000%	16,125.00	91,125.00	107,250.00
12/01/2039	-	-	15,000.00	15,000.00	-
06/01/2040	80,000.00	3.000%	15,000.00	95,000.00	110,000.00
12/01/2040	-	-	13,800.00	13,800.00	-
06/01/2041	80,000.00	3.000%	13,800.00	93,800.00	107,600.00
12/01/2041	-	-	12,600.00	12,600.00	-
06/01/2042	85,000.00	3.000%	12,600.00	97,600.00	110,200.00
12/01/2042	-	-	11,325.00	11,325.00	-
06/01/2043	85,000.00	3.000%	11,325.00	96,325.00	107,650.00
12/01/2043	-	-	10,050.00	10,050.00	-
06/01/2044	90,000.00	3.000%	10,050.00	100,050.00	110,100.00
12/01/2044	-	-	8,700.00	8,700.00	-



**\$2,000,000**  
 Jefferson County, Tennessee  
 General Obligation Bonds, Series 2022  
 Nursing Home - TIC - 2.7701%

Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2045	90,000.00	3.000%	8,700.00	98,700.00	107,400.00
12/01/2045	-	-	7,350.00	7,350.00	-
06/01/2046	90,000.00	3.000%	7,350.00	97,350.00	104,700.00
12/01/2046	-	-	6,000.00	6,000.00	-
06/01/2047	95,000.00	3.000%	6,000.00	101,000.00	107,000.00
12/01/2047	-	-	4,575.00	4,575.00	-
06/01/2048	100,000.00	3.000%	4,575.00	104,575.00	109,150.00
12/01/2048	-	-	3,075.00	3,075.00	-
06/01/2049	100,000.00	3.000%	3,075.00	103,075.00	106,150.00
12/01/2049	-	-	1,575.00	1,575.00	-
06/01/2050	105,000.00	3.000%	1,575.00	106,575.00	108,150.00
<b>Total</b>	<b>\$2,000,000.00</b>	<b>-</b>	<b>\$1,000,350.00</b>	<b>\$3,000,350.00</b>	<b>-</b>

**Date And Term Structure**

Dated.....	6/01/2022
First Coupon Date.....	12/01/2022
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2024

**Yield Statistics**

Average Coupon.....	3.000000%
Weighted Average Maturity.....	16.673 Years
Bond Year Dollars.....	\$33,345.00
Bond Yield for Arbitrage Purposes.....	3.000000%
True Interest Cost (TIC).....	3.000000%

**Jefferson County, Tennessee**  
Total Combined Outstanding Debt Service

Aggregate Debt Service

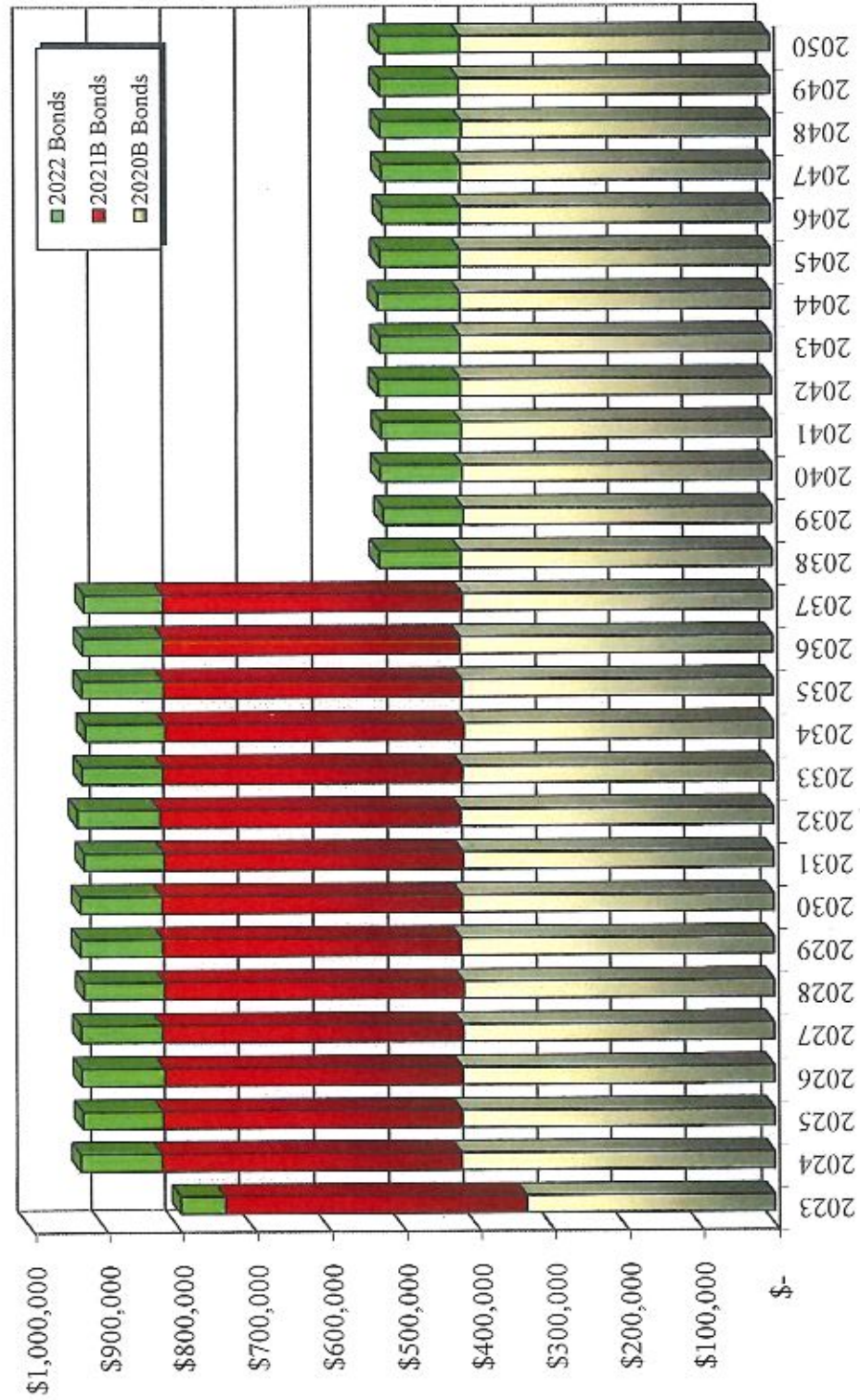
Date	Principal	Interest	Total P+I
06/30/2022	-	-	-
06/30/2023	405,000.00	390,475.00	795,475.00
06/30/2024	550,000.00	381,375.00	931,375.00
06/30/2025	560,000.00	367,975.00	927,975.00
06/30/2026	575,000.00	354,325.00	929,325.00
06/30/2027	590,000.00	340,275.00	930,275.00
06/30/2028	600,000.00	325,875.00	925,875.00
06/30/2029	620,000.00	311,225.00	931,225.00
06/30/2030	635,000.00	296,025.00	931,025.00
06/30/2031	645,000.00	280,475.00	925,475.00
06/30/2032	670,000.00	264,675.00	934,675.00
06/30/2033	680,000.00	248,225.00	928,225.00
06/30/2034	690,000.00	233,375.00	923,375.00
06/30/2035	710,000.00	218,300.00	928,300.00
06/30/2036	725,000.00	201,750.00	926,750.00
06/30/2037	740,000.00	184,812.50	924,812.50
06/30/2038	360,000.00	167,550.00	527,550.00
06/30/2039	365,000.00	156,750.00	521,750.00
06/30/2040	380,000.00	145,800.00	525,800.00
06/30/2041	390,000.00	134,400.00	524,400.00
06/30/2042	405,000.00	122,700.00	527,700.00
06/30/2043	415,000.00	110,550.00	525,550.00
06/30/2044	430,000.00	98,100.00	528,100.00
06/30/2045	440,000.00	85,200.00	525,200.00
06/30/2046	450,000.00	72,000.00	522,000.00
06/30/2047	465,000.00	58,500.00	523,500.00
06/30/2048	480,000.00	44,550.00	524,550.00
06/30/2049	495,000.00	30,150.00	525,150.00
06/30/2050	510,000.00	15,300.00	525,300.00
<b>Total</b>	<b>\$14,980,000.00</b>	<b>\$5,640,712.50</b>	<b>\$20,620,712.50</b>

**Par Amounts Of Selected Issues**

NH - 2020B - 6-1-2029.....	7,750,000.00
NH - 2021B - 6-1-2029.....	5,230,000.00
NH - 2022 - 6-1-2029.....	2,000,000.00
<b>TOTAL.....</b>	<b>14,980,000.00</b>

# Jefferson County, Tennessee

## Total Combined Outstanding Debt Service - Nursing Home Only

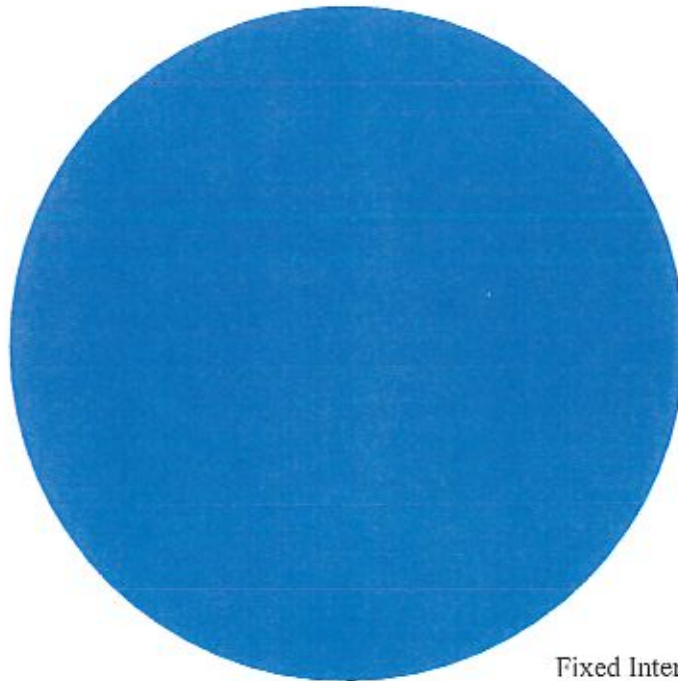


Fiscal Year Ending June 30

**Jefferson County, Tennessee**  
**Fixed Rate vs Variable Debt Ratio - Nursing Home**  
As of July 01, 2022

<b>Current Ratios</b>		
Fixed Interest Rates	\$ 14,980,000	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 14,980,000	

Variable  
Interest Rate  
0%



Fixed Interest  
Rates  
100%

**\$850,000**  
**Jefferson County, Tennessee**  
**General Obligation Capital Outlay Interfund Note, Series 2019**  
**Landfill**

**Debt Service**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/22/2019	-	-	-	-	-
06/01/2020	-	-	4,462.50	4,462.50	4,462.50
12/01/2020	-	-	4,250.00	4,250.00	-
06/01/2021	95,000.00	1.000%	4,250.00	99,250.00	103,500.00
12/01/2021	-	-	3,775.00	3,775.00	-
06/01/2022	95,000.00	1.000%	3,775.00	98,775.00	102,550.00
12/01/2022	-	-	3,300.00	3,300.00	-
06/01/2023	660,000.00	1.000%	3,300.00	663,300.00	666,600.00
<b>Total</b>	<b>\$850,000.00</b>	<b>-</b>	<b>\$27,112.50</b>	<b>\$877,112.50</b>	<b>-</b>

**Date And Term Structure**

Dated.....	11/22/2019
First Coupon Date.....	6/01/2020
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2020

**Yield Statistics**

Average Coupon.....	1.0000000%
Weighted Average Maturity.....	3.190 Years
Bond Year Dollars.....	\$2,711.25
Bond Yield for Arbitrage Purposes.....	0.9999792%
True Interest Cost (TIC).....	0.9999792%

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
171- -34685- - -	Committed for Capital Projects (Favorable)	(306,680)	-	306,680
171- -34685- -CHINT -	Committed for Capital Projects - Courthouse Interior	56,999	-	(56,999)
171- -40110- - -	Current Property Tax (\$0.05-0.03+0.02)= \$0.04	646,733	533,900	(112,833)
171- -40120- - -	Trustee's Collections - Prior Year	6,869	6,869	-
171- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	4,579	4,579	-
171- -40140- - -	Interest And Penalty	6,000	6,000	-
171- -40150- - -	Pick-Up Taxes	4,000	4,000	-
171- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	2,000	2,000	-
171- -40320- - -	Bank Excise Tax	3,000	3,000	-
171- -46980- -SHSEC-	Other State Grants - Sheriff's Dept Security System	270,000	-	(270,000)
171- -47316- -CARES-	CARES Grant - Health Dept Awning	-	37,500	37,500
171- -49800- - -	Transfers in (Litigation Tax from Fund 101)	-	264,009	264,009
171- -49800- - -	Transfers In (ADA from Fund 101)	-	-	-
	Total Revenue	693,500	861,857	168,357
171- -91120-604-RADIO-	Admin Of Justice - Interest On Notes - EMS Radios	2,000	-	(2,000)
171- -91130-707-EMSP -	Public Safety - Bldg Imp - Emergency Medical Services - Interior Paint	30,000	-	(30,000)
171- -91130-707-SHPAD-	Public Safety - Bldg Imp - Sheriff's Dept Concrete Pad at Security Fence	12,000	-	(12,000)
171- -91130-707-SHLAU-	Public Safety - Bldg Imp - Sheriff's Dept Laundry Equipment	29,000	-	(29,000)
171- -91130-707- -	Public Safety - Bldg Imp - White Pine EMS Station Parking Lot Addition	-	9,250	9,250
171- -91130-707- -	Public Safety - Bldg Imp - JCESC Additional Pad/Wall for Recycle Dumpster	-	26,500	26,500
171- -91130-707- -	Public Safety - Bldg Imp - Justice Center Bypass Sewage Grinder	-	30,000	30,000
171- -91130-707- -	Public Safety - Bldg Imp - Jail Workhouse Back up Generator	-	75,000	75,000
171- -91130-707- -	Public Safety - Bldg Imp - Sheriff's Dept Security Fencing	-	58,400	58,400
171- -91130-709-SHSEC-	Public Safety - Data Processing Equipment - Sheriff's Dept Security System	270,000	-	(270,000)
171- -91130-709- -	Public Safety - Data Processing Equipment - Sheriff's Dept Security System Upgr	-	275,000	275,000
171- -91140-707-CARES-	Public Health And Welfare - Health Dept Awning CARES Grant	-	37,500	37,500
171- -91140-707-JCHD -	Public Health And Welfare - Bldg Imp - JCHD	79,500	-	(79,500)
171- -91140-733-TRUCK-	Public Health And Welfare - Sanitation (Fund 116) Front Loader Truck	-	275,207	275,207
171- -91190-510- -	General - Trustee's Commission	75,000	75,000	-
171- -91190-707-CHFLR-	General - Bldg Imp - Courthouse Floors	30,000	-	(30,000)
171- -91190-707-CHINT-	General - Bldg Imp - Courthouse Interior - LED Lights	65,000	-	(65,000)
171- -91190-707-CHPSP-	General - Bldg Imp - Courthouse Paint Sprinkler System	5,000	-	(5,000)
171- -91190-709-IT -	General - Data Processing Equipment - Information Technology	46,000	-	(46,000)
171- -91190-707-PKLOT-	General - Bldg Imp - County Parking Lots (Sealing & Striping)	50,000	-	(50,000)
	Total Expense	693,500	861,857	168,357

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
189- -47180- -	Community Development	470,000.00	470,000	-
	Total Revenue	470,000.00	470,000	-
189- -91130-718-	Public Safety - Motor Vehicles	360,000.00	360,000	-
189- -91130-790-	Public Safety - Other Equipment	110,000.00	110,000	-
	Total Expense	470,000.00	470,000	-

GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
207- -39000- - -	Unassigned Fund Balance Use	3,431	30,502	27,071
207- -43106- - -	Commercial And Industrl Waste Coll Chrg	700,000	780,000	80,000
207- -43110- - -	Tipping Fees	775,000	775,000	-
207- -44145- - -	Sale Of Recycled Materials	220,000	285,000	65,000
207- -44170- - -	Miscellaneous Refunds	45,000	45,000	-
207- -46990- - -	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>
207- -55754-105-	Landfill Operation And Maint. - Supervisor/Director	34,422	36,143	1,721
207- -55754-119-	Landfill Operation And Maint. - Accountants/Bookkeepers	39,934	41,496	1,562
207- -55754-169-	Landfill Operation And Maint. - Part-Time Personnel	18,179	21,500	3,321
207- -55754-186-	Landfill Operation And Maint. - Longevity Pay	10,400	7,050	(3,350)
207- -55754-187-	Landfill Operation And Maint. - Overtime Pay	50,000	51,000	1,000
207- -55754-189-	Landfill Operation And Maint. - Other Salaries & Wages	388,695	395,159	6,464
207- -55754-191-	Landfill Operation And Maint. - Board And Committee Members Fees	4,320	4,320	-
207- -55754-201-	Landfill Operation And Maint. - Social Security	33,205	34,077	872
207- -55754-204-	Landfill Operation And Maint. - State Retirement	37,650	49,404	11,754
207- -55754-206-	Landfill Operation And Maint. - Life Insurance	1,062	1,062	-
207- -55754-207-	Landfill Operation And Maint. - Medical Insurance	144,917	143,523	(1,394)
207- -55754-208-	Landfill Operation And Maint. - Dental Insurance	1,824	1,596	(228)
207- -55754-210-	Landfill Operation And Maint. - Unemployment Compensation	5,356	5,497	141
207- -55754-212-	Landfill Operation And Maint. - Employer Medicare Liability	8,034	8,245	211
207- -55754-321-	Landfill Operation And Maint. - Engineering Services	60,000	70,000	10,000
207- -55754-322-	Landfill Operation And Maint. - Evaluation And Testing	70,000	70,000	-
207- -55754-328-	Landfill Operation And Maint. - Janitorial Services	1,800	2,000	200
207- -55754-334-	Landfill Operation And Maint. - Maint. Agreements	1,800	2,200	400
207- -55754-336-	Landfill Operation And Maint. - Maint. And Repair Services-Equipment	50,000	60,000	10,000
207- -55754-348-	Landfill Operation And Maint. - Postal Charges	150	150	-
207- -55754-351-	Landfill Operation And Maint. - Rentals	8,000	8,500	500
207- -55754-355-	Landfill Operation And Maint. - Travel	1,500	1,500	-
207- -55754-364-	Landfill Operation And Maint. - Contracts For Development Costs	70,000	80,000	10,000
207- -55754-399-	Landfill Operation And Maint. - Other Contracted Services	35,000	110,000	75,000
207- -55754-409-	Landfill Operation And Maint. - Crushed Stone	40,000	40,000	-
207- -55754-412-	Landfill Operation And Maint. - Diesel Fuel	150,000	180,000	30,000
207- -55754-425-	Landfill Operation And Maint. - Gasoline	22,000	26,500	4,500
207- -55754-433-	Landfill Operation And Maint. - Lubricants	18,000	21,000	3,000
207- -55754-435-	Landfill Operation And Maint. - Office Supplies	5,000	5,000	-
207- -55754-438-	Landfill Operation And Maint. - Pipe	2,000	2,000	-
207- -55754-446-	Landfill Operation And Maint. - Small Tools	4,000	4,000	-
207- -55754-450-	Landfill Operation And Maint. - Tires And Tubes	5,000	5,500	500
207- -55754-451-	Landfill Operation And Maint. - Uniforms	7,500	8,000	500
207- -55754-452-	Landfill Operation And Maint. - Utilities	12,000	15,000	3,000
207- -55754-499-	Landfill Operation And Maint. - Other Supplies And Materials	20,000	20,000	-
207- -55754-502-	Landfill Operation And Maint. - Building And Contents Insurance	1,999	2,877	878



GL Account	Description	21 - 22 Budget	22 - 23 Approved	Variance
207- 55754-506-	Landfill Operation And Maint. - Liability Insurance	2,336	3,517	1,181
207- 55754-510-	Landfill Operation And Maint. - Trustee's Commission	17,000	19,000	2,000
207- 55754-511-	Landfill Operation And Maint. - Vehicle And Equipment Insurance	6,707	10,100	3,393
207- 55754-513-	Landfill Operation And Maint. - Workman's Compensation Insurance	31,641	26,585	(5,056)
207- 55754-517-	Landfill Operation And Maint. - Surcharge	40,000	40,000	-
207- 55754-599-	Landfill Operation And Maint. - Other Charges	20,000	20,000	-
207- 55754-602-	Landfill Operation And Maint. - Principal On Notes	160,000	160,000	-
207- 55754-603-	Landfill Operation And Maint. - Interest On Bonds	20,000	20,000	-
207- 55754-719-	Landfill Operation And Maint. - Office Equipment	2,000	2,000	-
207- 55754-733-	Landfill Operation And Maint. - Solid Waste Equipment	100,000	100,000	-
	Total Expense	1,763,431	1,935,502	172,071

JEFFERSON COUNTY SCHOOL DEPARTMENT  
 OPERATING BUDGET - FUND 141  
 FISCAL YEAR 2022-2023

<b>Maintenance of Effort</b>				
<b>DESCRIPTION</b>	<b>Budget 20-21</b>	<b>Budget 21-22</b>	<b>Proposed 22-23</b>	<b>Variance</b>
Current Property Tax	\$ 10,154,265	\$ 10,477,071	\$ 10,811,475	\$ 334,404
Trustee's Collections - Prior	314,505	220,570	227,610	7,040
Cir Clk/Clk & Master Collectio	209,670	330,855	341,415	10,560
Interest And Penally	50,000	50,000	50,000	-
Pick-Up Taxes	10,000	10,000	10,000	-
Payments In Lieu Of Taxes - TVA	13,000	13,000	13,000	-
Payments In Lieu Of Taxes-Local	15,000	15,000	15,000	-
Local Option Sales Tax	5,239,639	6,144,986	7,644,986	1,500,000
Mixed Drink Tax	30,000	30,000	30,000	-
Bank Excise Tax	20,000	20,000	20,000	-
Marriage Licenses	2,400	2,400	2,400	-
State Revenue Sharing -T.V.A.	1,006,000	1,006,000	1,006,000	-
<b>Total Anticipated Revenues</b>	<b>17,064,479</b>	<b>18,319,882</b>	<b>20,171,886</b>	<b>1,852,004</b>
Required Local Match	13,629,000	13,838,000	14,085,000	247,000
Difference to Required Match	3,435,479	4,481,882	6,086,886	1,605,004

<b>Basic Education Program Allocation (BEP)</b>				
	<b>Budget 20-21</b>	<b>Budget 21-22</b>	<b>Proposed 22-23</b>	<b>Variance</b>
Instructional Salaries	\$ 17,432,000	\$ 17,709,000	\$ 18,041,000	\$ 332,000
Instructional Benefits	5,611,000	5,705,000	5,662,000	(43,000)
<b>Total instructional</b>	<b>23,043,000</b>	<b>23,414,000</b>	<b>23,703,000</b>	<b>289,000</b>
Classroom Funding	5,966,000	6,092,000	6,201,000	109,000
Non-Classroom Funding	9,861,000	9,882,000	10,185,000	303,000
<b>Grand Total</b>	<b>\$ 38,870,000</b>	<b>\$ 39,388,000</b>	<b>\$ 40,089,000</b>	<b>\$ 701,000</b>

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	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 Approved	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 Approved	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 Approved	Variance
71300	Career and Technical Education	116	Teachers	300	1,548,106	1,560,755	12,649
71300	Career and Technical Education	117	Career Ladder Program	300	2,000	1,000	(1,000)
71300	Career and Technical Education	163	Assistants	300	-	16,852	16,852
71300	Career and Technical Education	195	Certified Substitute Teach	300	1,455	-	(1,455)
71300	Career and Technical Education	198	Non-Certified Substitute	300	5,417	-	(5,417)
71300	Career and Technical Education	201	Social Security	300	96,409	98,602	2,193
71300	Career and Technical Education	204	State Retirement	300	154,187	143,132	(11,055)
71300	Career and Technical Education	206	Life Insurance	300	2,123	1,964	(159)
71300	Career and Technical Education	207	Medical Insurance	300	264,906	263,190	(1,716)
71300	Career and Technical Education	208	Dental Insurance	300	6,300	6,004	(296)
71300	Career and Technical Education	212	Employer Medicare Liabil	300	23,325	23,342	17
71300	Career and Technical Education	336	Maintenance And Repair	300	1,500	1,000	(500)
71300	Career and Technical Education	429	Instructional Supplies		8,200	9,146	946
71300	Career and Technical Education	429	Instructional Supplies	300	58,850	58,850	-
71300	Career and Technical Education	429	Instructional Supplies	301	39,022	25,000	(14,022)
71300	Career and Technical Education	730	Vocational Instruction Eq	300	4,500	4,500	-
71300	Career and Technical Education	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 Approved	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 Approved	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 Approved	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	-
					<b>2,286,413</b>	<b>1,954,115</b>	<b>(332,298)</b>

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	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 Approved	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	-
					<u>294,688</u>	<u>276,199</u>	<u>(175,569)</u>
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	-
					<u>1,273,983</u>	<u>1,322,088</u>	<u>48,105</u>

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	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 Approved	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)
					<b>3,700,152</b>	<b>4,078,065</b>	<b>377,913</b>
72510	Fiscal Services	599	Other Charges		410,480	424,000	13,520
					<b>410,480</b>	<b>424,000</b>	<b>13,520</b>
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	-
					<b>126,782</b>	<b>181,616</b>	<b>54,834</b>

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	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	-
					<b>4,919,429</b>	<b>4,852,841</b>	<b>(66,588)</b>
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)
					<b>1,478,826</b>	<b>1,603,677</b>	<b>124,851</b>

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	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-1		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
					<u>2,582,344</u>	<u>3,036,137</u>	<u>421,027</u>

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	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	-
					<u>326,224</u>	<u>357,890</u>	<u>31,666</u>
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	-
					<u>777,010</u>	<u>791,443</u>	<u>14,433</u>
76100	Regular Capital Outlay	707	Building Improvements		750,000	800,000	50,000
					<u>750,000</u>	<u>800,000</u>	<u>50,000</u>
99100	Transfers Out	590	Transfers To Other Funds		35,000	40,000	5,000
					<u>35,000</u>	<u>40,000</u>	<u>5,000</u>
	Total Expenditures				<u>60,722,750</u>	<u>61,995,538</u>	
	Revenue less Expenses				(0)	-	



Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	Variance
	County Official/Administrative Officer				133,926	135,000	1,074
	Assistants				-	-	-
	Principals				836,661	994,222	157,561
	Directors				1,027,088	1,007,696	(19,392)
	Teachers				24,176,910	24,607,605	430,695
	Career Ladder				66,050	56,499	(9,551)
	Guidance Personnel				1,102,530	1,165,277	62,747
	Psychological Personnel				56,760	59,460	2,700
	Homebound				11,288	-	(11,288)
	Librarians				620,300	576,628	(43,672)
	Medical Personnel				465,051	107,197	(357,854)
	Assessment Personnel				44,200	58,500	14,300
	Instructional Computer Personnel				144,552	141,412	(3,140)
	Asst Principals				881,330	993,891	112,561
	Mechanics				178,542	147,316	(31,226)
	Bus Drivers				1,309,613	1,292,793	(16,820)
	Guards				82,852	94,470	11,618
	Secretaries				824,647	839,853	15,206
	Clerical				247,880	225,813	(22,067)
	Assistants				642,159	771,074	128,915
	Custodial				1,066,824	939,816	(127,008)
	Maintenance				414,208	447,937	33,729
	Speech				426,400	387,001	(39,399)
	Longevity				137,025	96,199	(40,826)
	Overtime				1,509	2,268	759
	Other Salaries & Wages				1,662,495	1,664,977	2,482
	Board				25,452	25,200	(252)
	Certified Subs				207,338	251,633	44,295
	Non-certified subs				369,395	436,740	67,345
	Social Security				2,299,925	2,316,020	16,095
	Retirement				3,455,356	3,250,548	(204,808)
	Life				52,520	54,189	1,669
	Medical				6,723,323	7,288,275	564,952
	Dental				154,224	156,684	2,460
	Unemployment Compensation				35,000	35,000	-
	Medicare				556,440	521,312	(35,128)
	Retirement-Hybrid Stab.				1	1	-
	Advertising				300	300	-
	Audit Services				21,000	28,000	7,000
	Communication				127,550	125,550	(2,000)
	Contracts w Private Agencies				25,000	50,000	25,000
	Contracts w Public Carriers				2,000	2,000	-
	Dues & Memberships				25,465	24,573	(892)
	Evaluation & Testing				48,300	40,360	(7,940)
	Legal Services				48,000	48,000	-
	Maint & Repair Buildings				123,500	160,000	36,500
	Maint & Repair Equipment				122,750	182,250	59,500
	Maint & Repair Vehicles				62,100	62,100	-
	Medical & Dental Services				11,000	11,000	-
	Postal Charges				6,400	6,400	-
	Internet Connectivity				110,000	110,000	-
	Travel				56,274	73,905	17,631

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	Variance
	Other Contracted Services				1,739,978	1,622,981	(116,997)
	Custodial Supplies				208,235	208,235	-
	Diesel Fuel				260,000	520,000	260,000
	Electricity				1,530,000	1,530,000	-
	Food Supplies				14,000	14,000	-
	Garage Supplies				2,100	2,100	-
	Gasoline				70,000	105,000	35,000
	Instructional Supplies				471,401	436,575	(34,826)
	Textbooks Electronic				87,831	118,330	30,499
	Lubricants				15,000	25,000	10,000
	Natural Gas				225,648	225,648	-
	Office Supplies				7,750	8,000	250
	Textbooks				536,300	398,878	(137,422)
	Tires and Tubes				49,000	59,000	10,000
	Vehicle Parts				131,000	171,000	40,000
	Water and Sewer				164,934	164,934	-
	Software				251,969	251,969	-
	Other Supplies and Materials				356,379	380,044	23,665
	Building Insurance				451,173	451,173	-
	Indirect Cost				-	-	-
	Premiums on Surety Bonds				425	425	-
	Trustee's Comm.				373,000	373,000	-
	Workers' Comp Insurance				245,000	245,000	-
	Inservice/Staff Dev.				138,075	133,469	(4,606)
	Fee Waivers				150,000	254,930	104,930
	Transfers to Other Funds				35,000	40,000	5,000
	Other Charges				503,951	528,785	24,834
	Admin Equipment				1,200	1,200	-
	Building Improvements				750,000	800,000	50,000
	Maintenance Equipment				25,000	20,000	(5,000)
	Vehicles				102,204	226,000	123,796
	Plant Operation Equipment				15,000	15,000	-
	Reg Instruction Equip				252,572	252,572	-
	SPED Equipment				18,000	18,000	-
	Trans Equip				-	4,800	4,800
	Voc. Instr. Equipment				48,756	19,500	(29,256)
	Health Equipment				2,500	2,500	-
	Other Equipment				259,956	294,546	34,590
					<u>60,722,750</u>	<u>61,995,538</u>	<u>1,272,788</u>

Function	Function Description	Object	Object Description	Sub Object	21-22 Budget	22-23 Approved	Variance
	Regular Instruction				30,000,886	31,385,257	1,384,371
	Alternative Instruction				225,447	227,023	1,576
	Special Education				4,011,808	3,835,439	(176,369)
	Career & Technical Education				2,260,556	2,228,337	(32,219)
	Attendance				369,503	286,662	(82,841)
	Health Services				760,851	349,634	(411,217)
	Other Student Support				2,121,736	2,030,540	(91,196)
	Support Instruction				2,286,413	1,954,115	(332,298)
	Alternative Instruction				132,826	41,269	(91,557)
	Special Education				698,164	706,641	8,477
	Career & Technical Education				294,688	276,199	(18,489)
	Education Technology				1,273,983	1,322,088	48,105
	Board of Education				853,203	862,029	8,826
	Office of Superintendent				326,439	324,636	(1,803)
	Office of Principal				3,700,152	4,078,065	377,913
	Fiscal Services				410,480	424,000	13,520
	Human Services				126,782	181,616	54,834
	Operation of Plant				4,919,429	4,852,841	(66,588)
	Maintenance of Plant				1,478,826	1,603,677	124,851
	Transportation				2,582,344	3,036,137	453,793
	Community Services				326,224	357,890	31,666
	Early Childhood Education				777,010	791,443	14,433
	Regular Capital Outlay				750,000	800,000	50,000
	Transfers Out				35,000	40,000	5,000
	<b>Total Expenditures</b>				<b>60,722,750</b>	<b>61,995,538</b>	<b>1,272,788</b>

GL Account	Description	Proposed 2022-2023
142-102-47141- - -	Title I Grants to Local Agencies	2,114,609.28
142-012-47141- - -	Title I Grants to Local Agencies	143,495.00
142-104-47141- - -	Title I Grants to Local Education Agencies	87,686.56
142-302-47146- - -	English Language Acquisition Grants	31,172.44
142-304-47141- - -	Title I Grants to Local Education Agencies	22,368.96
142-402-47590- - -	Other Federal Through State	112,552.11
142-801-47131- - -	Vocational Program Improvement	128,261.51
142-806-47131- - -	Vocational Program Improvement	50,000.00
142-807-47131- - -	Vocational Program Improvement	100,153.00
142-902-47143- - -	Special Education - Grants to States	1,652,084.00
142-911-47145- - -	Special Education Preschool Grants	61,623.00
	<b>Total Revenue</b>	<b>4,504,005.86</b>
	<b>Consolidated - Title I - Part A</b>	
142-102-71100-163-	Regular Instruction Program - Educational Assistants	793,769.20
142-102-71100-186-	Regular Instruction Program - Longevity Pay	-
142-102-71100-189-	Regular Instruction Program - Other Salaries & Wages	29,742.34
142-102-71100-195-	Regular Instruction Program - Certified Substitute Teachers	-
142-102-71100-198-	Regular Instruction Program - Non-Certified Substitute Teachers	-
142-102-71100-201-	Regular Instruction Program - Social Security	50,311.45
142-102-71100-204-	Regular Instruction Program - State Retirement	86,769.38
142-102-71100-206-	Regular Instruction Program - Life Insurance	3,285.58
142-102-71100-207-	Regular Instruction Program - Medical Insurance	410,788.80
142-102-71100-208-	Regular Instruction Program - Dental Insurance	8,820.00
142-102-71100-212-	Regular Instruction Program - Employer Medicare Liability	11,940.92
142-102-71100-429-	Regular Instruction Program - Instructional Supplies	-
142-102-71100-722-	Regular Instruction Program - Regular Instruction Equipment	-
142-102-71100-790-	Regular Instruction Program - Other Equipment	-
142-102-72130-186-	Other Student Support - Longevity Pay	-
142-102-72130-189-	Other Student Support - Other Salaries & Wages	474,043.32
142-102-72130-201-	Other Student Support - Social Security	29,390.69
142-102-72130-204-	Other Student Support - State Retirement	49,119.46
142-102-72130-206-	Other Student Support - Life Insurance	614.88
142-102-72130-207-	Other Student Support - Medical Insurance	84,473.42
142-102-72130-208-	Other Student Support - Dental Insurance	2,116.80
142-102-72130-212-	Other Student Support - Employer Medicare Liability	6,873.63
142-102-72130-355-	Other Student Support - Travel	2,000.00
142-102-72130-399-	Other Student Support - Other Contracted Services	3,896.00
142-102-72130-499-	Other Student Support - Other Supplies And Materials	2,105.09
142-102-72130-524-	Other Student Support - Staff Development	1,978.68
142-102-72130-599-	Other Student Support - Other Charges	23,271.41
142-102-72130-790-	Other Student Support - Other Equipment	1,000.00
142-102-99100-504-	Transfers Out - Indirect Cost	38,298.23
	<b>Total Expenditures</b>	<b>2,114,609.28</b>

<b>Consolidated Admin Pool</b>		
142-012-72210-105-	- Regular Instruction Program - Supervisor/Director	92,970.00
142-012-72210-162-	- Regular Instruction Program - Clerical Personnel	16,816.80
142-012-72210-201-	- Regular Instruction Program - Social Security	6,806.78
142-012-72210-204-	- Regular Instruction Program - State Retirement	10,472.94
142-012-72210-206-	- Regular Instruction Program - Life Insurance	109.80
142-012-72210-207-	- Regular Instruction Program - Medical Insurance	12,043.50
142-012-72210-208-	- Regular Instruction Program - Dental Insurance	378.00
142-012-72210-212-	- Regular Instruction Program - Employer Medicare Liability	1,591.91
142-012-72210-355-	- Regular Instruction Program - Travel	-
142-012-72210-499-	- Regular Instruction Program - Other Supplies And Materials	-
142-012-72210-524-	- Regular Instruction Program - Staff Development	522.68
142-012-72210-790-	- Regular Instruction Program - Other Equipment	-
142-012-99100-504-	- Transfers Out - Indirect Cost	1,782.59
	<b>Total Expenditures</b>	<b>143,495.00</b>
<b>Title 1-D LEA</b>		
142-104-71100-429-	- Regular Instruction Program - Instructional Supplies	11,144.78
142-104-71100-722-	- Regular Instruction Program - Regular Instruction Equipment	1,000.00
142-104-72210-399-	- Regular Instruction Program - Contracted Services	73,202.00
142-104-72210-524-	- Regular Instruction Program - Staff Development	1,000.00
142-104-99100-504-	- Transfers Out - Indirect Cost	1,339.78
	<b>Total Expenditures</b>	<b>87,686.56</b>
<b>Title III</b>		
142-302-72130-189-	- Other Student Support - Other Salaries & Wages	15,932.80
142-302-72130-201-	- Other Student Support - Social Security	987.81
142-302-72130-204-	- Other Student Support - State Retirement	1,133.09
142-302-72130-206-	- Other Student Support - Life Insurance	47.64
142-302-72130-207-	- Other Student Support - Medical Insurance	4,023.18
142-302-72130-208-	- Other Student Support - Dental Insurance	126.00
142-302-72130-212-	- Other Student Support - Employer Medicare Liability	231.03
142-302-72130-499-	- Other Student Support - Other Supplies And Materials	6,825.70
142-302-72130-524-	- Other Student Support - Staff Development	591.16
142-302-72130-599-	- Other Student Support - Other Charges	175.00
142-302-72130-790-	- Other Student Support - Other Equipment	1,000.00
142-302-72710-146-	- Transportation - Bus Drivers	92.00
142-302-72710-201-	- Transportation - Social Security	5.70
142-302-72710-212-	- Transportation - Employer Medicare Liability	1.33
	<b>Total Expenditures</b>	<b>31,172.44</b>

<b>Title 1-C</b>		
142-304-71100-189	Other Student Support - Other Salaries & Wages	10,500.00
142-304-71100-201	- Other Student Support - Social Security	651.00
142-304-71100-204	- Other Student Support - State Retirement	1,098.30
142-304-71100-212	- Other Student Support - Employer Medicare Liability	152.25
142-304-72120-599	- Other Student Support - Other Charges	1,500.00
142-304-72130-499	- Other Student Support - Other Supplies And Materials	3,037.66
142-304-72130-790	- Other Student Support - Other Equipment	5,200.00
142-304-99100-504	- Transfers Out - Indirect Cost	229.75
	<b>Total Expenditures</b>	<b>22,368.96</b>
<b>Title IV</b>		
142-402-71100-499	- Regular Instruction Program - Other Supplies And Materials	5,000.00
142-402-71100-722	- Regular Instruction Program - Regular Instruction Equipment	17,510.42
142-402-72120-189	- Health Services - Other Salaries & Wages	59,610.12
142-402-72120-201	- Health Services - Social Security	3,695.83
142-402-72120-204	- Health Services - State Retirement	5,892.63
142-402-72120-206	- Health Services - Life Insurance	73.20
142-402-72120-207	- Health Services - Medical Insurance	18,261.90
142-402-72120-208	- Health Services - Dental Insurance	504.00
142-402-72120-212	- Health Services - Employer Medicare Liability	829.55
142-402-72210-195	- Regular Instruction Program - Certified Substitute Teachers	0.01
142-402-72210-198	- Regular Instruction Program - Non-Certified Substitute Teachers	0.01
142-402-72210-201	- Regular Instruction Program - Social Security	0.01
142-402-72210-204	- Regular Instruction Program - State Retirement	-
142-402-72210-206	- Regular Instruction Program - Life Insurance	-
142-402-72210-207	- Regular Instruction Program - Medical Insurance	-
142-402-72210-208	- Regular Instruction Program - Dental Insurance	-
142-402-72210-212	- Regular Instruction Program - Employer Medicare Liability	0.01
142-402-99100-504	- Transfers Out - Indirect Cost	1,174.42
	<b>Total Expenditures</b>	<b>112,552.11</b>

<b>CTE Perkins Basic</b>		
142-801-71300-116-	Career and Technical Education Program - Teachers	24,000.00
142-801-71300-201-	Career and Technical Education Program - Social Security	1,488.00
142-801-71300-204-	Career and Technical Education Program - State Retirement	1,209.12
142-801-71300-206-	Career and Technical Education Program - Life Insurance	36.60
142-801-71300-207-	Career and Technical Education Program - Medical Insurance	3,906.00
142-801-71300-208-	Career and Technical Education Program - Dental Insurance	192.00
142-801-71300-212-	Career and Technical Education Program - Employer Medicare Liability	360.00
142-801-71300-429-	Career and Technical Education Program - Instructional Supplies	19,500.00
142-801-71300-499-	Career and Technical Education Program - Other Supplies and Materials	16,566.99
142-801-71300-599-	Career and Technical Education Program - Other Charges	5,000.00
142-801-71300-730-	Career and Technical Education Program - Vocational Instruction Equipme	32,502.80
142-801-72130-355-	Other Student Support - Travel	12,500.00
142-801-72130-524-	Other Student Support - Staff Development	7,500.00
142-801-72130-599-	Other Student Support - Other Charges	-
142-801-72230-355-	Career and Technical Education Program - Travel	2,500.00
142-801-99100-504-	Transfers Out - Indirect Cost	1,000.00
	<b>Total Expenditures</b>	<b>128,261.51</b>
<b>CTE Perkins Reserve</b>		
142-806-71300-429-	Career and Technical Education Program - Instructional Supplies	3,750.00
142-806-71300-499-	Career and Technical Education Program - Other Supplies And Materials	25,000.00
142-806-71300-730	Career and Technical Education Program - Vocational Instruction Equipme	20,000.00
142-806-72130-524-	Other Student Support - In-Service/Staff Development	1,250.00
	<b>Total Expenditures</b>	<b>50,000.00</b>
<b>CTE Perkins Reserve - Regional Career Pathways</b>		
142-807-71300-429-	Career and Technical Education Program - Instructional Supplies	5,000.00
142-807-71300-730	Vocational Instruction Equipment	68,000.00
142-807-72130-146	Bus Drivers	2,124.00
142-807-72130-212	Regional Career Pathways - Employer Medicare	29.00
142-807-72130-355	Regional Career Pathways - Travel	25,000.00
	<b>Total Expenditures</b>	<b>100,153.00</b>

<b>IDEA, Part B</b>		
142-902-71200-116-	Teachers	10,000.00
142-902-71200-163-	Special Education Program - Assistants	575,000.00
142-902-71200-171-	Special Education Program - Speech Pathologist	25,000.00
142-902-71200-186-	Special Education Program - Longevity Pay	27,000.00
142-902-71200-189-	Special Education Program - Other Salaries & Wages	-
142-902-71200-198-	Special Education Program - Non-Certified Substitute Teachers	3,000.00
142-902-71200-201-	Special Education Program - Social Security	37,000.00
142-902-71200-204-	Special Education Program - State Retirement	65,000.00
142-902-71200-206-	Special Education Program - Life Insurance	3,000.00
142-902-71200-207-	Special Education Program - Medical Insurance	340,000.00
142-902-71200-208-	Special Education Program - Dental Insurance	7,821.00
142-902-71200-212-	Special Education Program - Employer Medicare Liability	9,400.00
142-902-71200-429-	Special Education Program - Instructional Supplies	10,000.00
142-902-71200-499-	Special Education Program - Other Supplies And Materials	5,000.00
142-902-71200-725-	Special Education Program - Special Education Equipment	10,000.00
142-902-72220-131-	Special Education Program - Psychological Personnel	163,425.00
142-902-72220-162-	Special Education Program - Medical Personnel	53,261.00
142-902-72220-186-	Special Education Program - Clerical Personnel	18,725.00
142-902-72220-186-	Special Education Program - Longevity Pay	1,600.00
142-902-72220-189-	Special Education Program - Other Salaries & Wages	30,000.00
142-902-72220-201-	Special Education Program - Social Security	13,500.00
142-902-72220-204-	Special Education Program - State Retirement	25,013.00
142-902-72220-206-	Special Education Program - Life Insurance	366.00
142-902-72220-207-	Special Education Program - Medical Insurance	49,000.00
142-902-72220-208-	Special Education Program - Dental Insurance	850.00
142-902-72220-212-	Special Education Program - Employer Medicare Liability	3,700.00
142-902-72220-307-	Special Education Program - Communication	1,000.00
142-902-72220-310-	Special Education Program - Contracts With Other Public Agencies	6,400.00
142-902-72220-312-	Special Education Program - Contracts With Private Agencies	30000
142-902-72220-355-	Special Education Program - Travel	2,000.00
142-902-72220-499-	Special Education Program - Other Supplies And Materials	5,000.00
142-902-72220-524-	Special Education Program - Staff Development	5,433.97
142-902-72710-146-	Transportation - Bus Drivers	51,717.00
142-902-72710-189-	Transportation - Other Salaries & Wages	20,230.02
142-902-72710-201-	Transportation - Social Security	3,226.00
142-902-72710-204-	Transportation - State Retirement	1,776.00
142-902-72710-212-	Transportation - Employer Medicare Liability	222.00
142-902-99100-504-	Transfers Out - Indirect Cost	38,418.01
	<b>Total Expenditures</b>	<b>1,652,084.00</b>



<b>IDEA Preschool</b>		
142-911-71200-116-	- Special Education Program - Teachers	45,814.00
142-911-71200-201-	- Special Education Program - Social Security	2,604.00
142-911-71200-204-	- Special Education Program - State Retirement	4,500.00
142-911-71200-206-	- Special Education Program - Life Insurance	78.00
142-911-71200-207-	- Special Education Program - Medical Insurance	6,500.00
142-911-71200-208-	- Special Education Program - Dental Insurance	231.00
142-911-71200-212-	- Special Education Program - Employer Medicare Liability	570.00
142-911-71200-399-	- Special Education Program - Other Contracted Services	1,000.00
142-911-71200-429-	- Special Education Program - Instructional Supplies	326.00
	<b>Total Expenditures</b>	<b>61,623.00</b>
	<b>Total Expenditures - Federal Funds</b>	<b>\$ 4,504,005.86</b>

## 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 processing)	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>