



**Jefferson County,
Tennessee**

**Budget
Fiscal Year
2023-2024**

Approved June 26, 2023



JEFFERSON COUNTY TENNESSEE

1244 Gay Street
PO Box 1749
Dandridge, TN 37725
Phone (865) 397-4922
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To: Division of Local Government Finance (LGF@cot.tn.gov)
From: Jessica Elder, Jefferson County Finance Director
Date: July 7, 2023
Re: Fiscal Year 2024 Annual Budget Memo

Attached is the budget and supporting documents for Jefferson County annual budget for fiscal year 2024.

- Signed/certified copy of appropriation act and tax levy resolution
- Detailed budget for all funds
- Budget summary schedule
- Schedule of Outstanding Debt and Budget Debt Service
- Screen Shot of TN Investment in Student Achievement (TISA) from ePlan for local contribution

For Jefferson County's General Fund 101 budget, the FY 23/24 budget was adopted with usage of \$1,820,974 fund balance. The reoccurring items using fund balance total \$385,500 include approximately \$210,500 additional personnel, \$75,000 additional funds for Sheriff's Department Deputies and Detectives for salary increases, and \$100,000 additional miscellaneous. The non-reoccurring items using fund balance total \$1,434,500 including \$89,500 for two (2) additional personnel approved for one-year, \$775,000 for one-time bonuses for employees, \$198,769 for one-time Non-Profit allocation increase, and \$370,000 for purchase of two (2) new ambulances for EMS. Please reach out if you have any questions.

Jefferson County has approved a property tax increase of \$.11 from \$2.19 to \$2.30. The \$.11 will be distributed by \$.05 to County General Fund 101, \$.03 to County Sanitation Fund 116, and \$.03 to Highway Fund 131.

Thank you,

Jessica Elder
Finance Director
Cell: (865) 970-4474
JElder@JeffersonCountyTN.gov

Mark Potts
Mayor
MPotts@JeffersonCountyTN.gov

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Budget Summary
FY 2024

Jefferson County, TN

All Funds	Estimated Beginning Cash on July 1	Revenues	Debt Proceeds	Transfers-In	Total	Expenditures *(exclude depreciation for enterprise funds)	Transfers-Out	Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
General Fund #101	\$ 16,000,000	\$ 28,553,730	\$ -	\$ -	\$ 28,553,730	\$ 29,855,336	\$ 519,368	\$ 30,374,704	\$ (1,820,974)	\$ 14,179,026	46.68%
County & Jail Maintenance #112	139,000	40,000	-	-	40,000	1,000	-	1,000	39,000	178,000	17800.00%
Law Library #114	10,000	11,868	-	-	11,868	11,730	-	11,730	138	10,138	86.43%
Convenient Centers #116	131,100	2,426,238	-	-	2,426,238	2,422,539	-	2,422,539	3,699	134,799	5.56%
Drug Fund #122	46,000	27,000	-	-	27,000	38,400	-	38,400	(11,400)	34,600	90.10%
ARPA Fund #127	12,854,331	-	-	-	-	12,864,331	-	12,864,331	(12,864,331)	-	0.00%
Special Revenue #128	10,046,502	856,002	-	-	856,002	9,500	-	9,500	846,502	10,893,004	114663.20%
Highway #131	5,500,000	5,046,380	-	-	5,046,380	5,669,577	-	5,669,577	(623,197)	4,876,803	86.02%
Debt Service #151	17,000,000	8,628,519	-	484,368	9,112,887	5,674,676	-	5,674,676	3,438,211	20,438,211	360.17%
Capital #171	1,210,300	772,754	-	-	772,754	493,520	-	493,520	279,234	1,489,534	301.82%
Landfill #207	3,400,000	2,110,000	-	-	2,110,000	2,213,010	-	2,213,010	(103,010)	3,296,990	148.98%
School General #141	20,000,000	68,089,884	-	101,100	68,190,984	68,092,520	98,464	68,190,984	-	20,000,000	29.33%
School Federal #142	3,000,000	4,258,301	-	-	4,258,301	4,232,914	25,387	4,258,301	-	3,000,000	70.45%
School Student Nutrition #143	1,800,000	4,884,703	-	-	4,884,703	5,584,939	110,739	5,695,678	(810,975)	989,025	17.36%
Totals	\$ 91,147,233	\$ 125,705,379	\$ -	\$ 585,468	\$ 126,290,847	\$ 137,163,992	\$ 753,958	\$ 137,917,950	\$ (11,627,103)	\$ 79,520,130	

Enterprise Funds	Estimated Beginning Net Position on July 1	Revenues	Transfers-In	Total	Expenses ** (exclude capital projects and debt principal payments)	Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
Landfill #207	\$ 3,400,000	\$ 2,110,000	\$ -	\$ 2,110,000	\$ 2,046,010	\$ -	\$ 2,046,010	\$ 63,990	\$ 3,463,990
Totals	\$ 3,400,000	\$ 2,110,000	\$ -	\$ 2,110,000	\$ 2,046,010	\$ -	\$ 2,046,010	\$ 63,990	\$ 3,463,990

Governmental Funds	Estimated Beginning Fund Balance on July 1
General Fund #101	\$ 14,011,435
Highway #131	4,293,689
Debt Service #151	14,712,173
School General #141	22,848,474
School Federal #142	3,000,000
Totals	\$ 58,865,771

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.

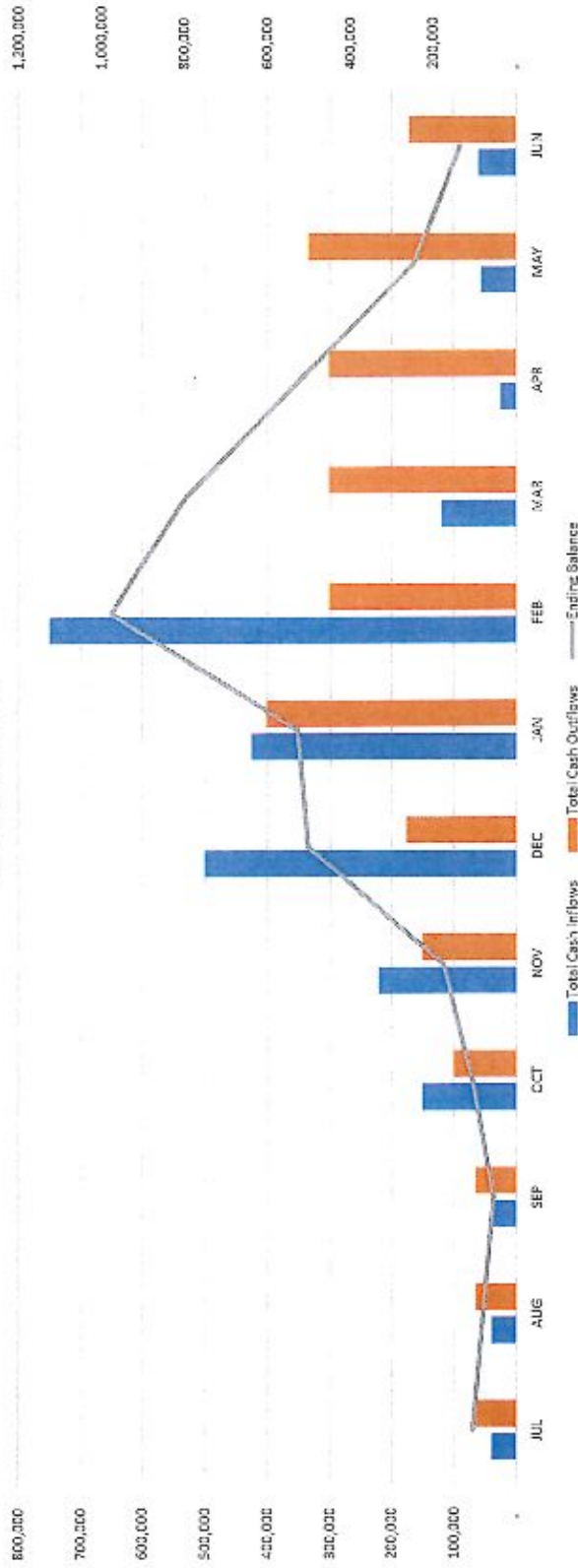
** Expenditures: Total should not include costs for capitalizable projects and equipment or principal payments on bonds and notes. Estimated ending net position is only estimating the operating budget

Cash Flow Forecast Schedule **
FY 2024

Jefferson Co Government - Sanitation Fund 116

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 40,000	\$ 40,000	\$ 40,000	\$ 150,000	\$ 220,000	\$ 500,000	\$ 425,000	\$ 750,000	\$ 120,000	\$ 25,000	\$ 55,000	\$ 60,238	\$ 2,426,238
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	40,000	40,000	40,000	150,000	220,000	500,000	425,000	750,000	120,000	25,000	55,000	60,238	2,426,238
Beg Cash Bal	131,100	106,100	81,100	56,100	106,100	176,100	501,100	526,100	976,100	796,100	521,100	244,561	
Available Cash	171,100	146,100	121,100	206,100	326,100	676,100	926,100	1,276,100	1,096,100	821,100	577,100	304,799	
Cash Payments	\$ 65,000	\$ 65,000	\$ 65,000	\$ 100,000	\$ 150,000	\$ 175,000	\$ 420,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 332,539	\$ 170,000	2,422,539
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	65,000	65,000	65,000	100,000	150,000	175,000	420,000	300,000	300,000	300,000	332,539	170,000	2,422,539
Ending Balance	106,100	81,100	56,100	106,100	176,100	501,100	526,100	976,100	796,100	521,100	244,561	134,799	
Cash Inflows - Outflows	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ 50,000	\$ 70,000	\$ 325,000	\$ 25,000	\$ 450,000	\$ (180,000)	\$ (275,000)	\$ (276,539)	\$ (109,762)	\$ 3,699

Sanitation Fund 116



Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2024

Note: Enter information in the unshaded cells.

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal		Budgeted Annual Debt Service		Detailed Budget Page Number
					Outstanding at June 30	Principal	Interest	Total	
General	Bonds	GOB Series 2020B - Nursing Home	\$ 7,750,000	\$ -	\$ 7,650,000	\$ 190,000	\$ 229,500	\$ 419,500	78
		GOB Series 2021B - Nursing Home	\$ 5,535,000	\$ -	\$ 4,925,000	\$ 310,000	\$ 91,875	\$ 401,875	80
		GOB Series 2022 - Nursing Home	2,000,000	-	2,000,000	50,000	60,000	110,000	81
		General Government Bonds	\$ 15,285,000	\$ -	\$ 14,575,000	\$ 550,000	\$ 381,375	\$ 931,375	
		GOB Series 2020A - Schools	15,225,000	-	13,410,000	795,000	445,819	1,240,819	68
		GOB Series 2021A - Schools	6,350,000	-	6,250,000	310,000	140,848	450,848	69
		GOB Series 2010 - Schools	16,000,000	-	16,000,000	-	1,060,000	1,060,000	65
		Education Bonds	\$ 37,575,000	\$ -	\$ 35,660,000	\$ 1,105,000	\$ 1,646,667	\$ 2,751,667	
	Loan Agreements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		General Government Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sanitation		QSCB Series 2010 - Schools	\$ 10,595,000	\$ -	\$ 2,771,849	\$ 661,112	\$ 990,310	\$ 1,651,422	64
		EESI - Schools	2,479,015	-	179,628	179,628	1,872	181,500	67
		Education Loans	\$ 13,074,015	\$ -	\$ 2,951,477	\$ 840,740	\$ 992,182	\$ 1,832,922	
		Total	\$ 65,934,015	\$ -	\$ 53,186,477	\$ 2,495,740	\$ 3,020,224	\$ 5,515,964	
	Notes								
		Loan Agreements							
		Loan Agreements							
			Capital Outlay Interfund Extension Note - Series 2023	500,000	-	500,000	167,000	50,000	217,000
		Total	\$ 500,000	\$ -	\$ 500,000	\$ 167,000	\$ 50,000	\$ 217,000	
			\$ 66,434,015	\$ -	\$ 53,686,477	\$ 2,662,740	\$ 3,070,224	\$ 5,732,964	

Property Tax

	2021-2022 Actual		2022-2023 Actual		2023-2024 Budget	
Est. value of one penny 95%	\$	136,154 129,347	\$	140,500 133,475	\$	143,370 136,202
Fund	Penny	Budget	Penny	Budget	Penny	Budget
101 General	\$ 0.87	\$ 11,253,151	\$ 0.87	\$ 11,612,325	\$ 0.92	\$ 12,530,538
116 Solid Waste	0.13	\$ 1,681,505	0.13	\$ 1,735,175	0.16	\$ 2,179,224
131 Highway	0.18	\$ 2,328,238	0.18	\$ 2,402,550	0.21	\$ 2,860,232
141 School	0.81	\$ 10,477,071	0.81	\$ 10,811,475	0.81	\$ 11,032,322
151 Debt Service	0.15	\$ 1,940,198	0.16	\$ 2,135,600	0.16	\$ 2,179,224
171 Capital	0.05	\$ 646,733	0.04	\$ 533,900	0.04	\$ 544,806
	\$ 2.19	\$ 28,326,897	\$ 2.19	\$ 29,231,025	\$ 2.30	\$ 31,326,345

Assessment

Assessment

**Jefferson County, Tennessee
Board of Commissioners**

RESOLUTION 2023-23

**RESOLUTION TO INCREASE THE THRESHOLD OVER WHICH
PUBLIC ADVERTISEMENT AND SEALED COMPETITIVE BIDS
OR PROPOSALS ARE REQUIRED**

WHEREAS, 2022 Public Chapter 1016 amended Tennessee Code Annotated § 12-3-1212, to authorize the county commission, by resolution, to increase the threshold over which public advertisement and sealed competitive bids or proposals are required to an amount up to \$50,000 for non-emergency, non-proprietary purchases in counties having centralized purchasing and a full-time purchasing agent; and

WHEREAS, Jefferson County has centralized purchasing and a full-time purchasing agent; and

WHEREAS, the county legislative body of Jefferson County has determined that the cost and time savings associated such an increase of the bidding threshold is in the best interest of the county;

NOW THEREFORE BE IT RESOLVED by the county legislative body of Jefferson County, meeting in special called session, this 26 day of June, 2023, that:

SECTION 1. Pursuant to the provisions of 2022 Public Chapter 1016, the threshold over which public advertisement and sealed competitive bids or proposals are required is increased to \$50,000 for nonemergency, nonproprietary purchases.

SECTION 2. At least three written quotes shall be obtained, when possible, for purchases costing less than the bid threshold but more than 40% of such bid threshold, which would be equivalent to \$20,000.

SECTION 3. This resolution shall take effect upon adoption, the general welfare requiring it.

Votes: 17 0 0
Yes No Abstain

Attest:


Frank C. Herndon, County Clerk

Date: 6/27/23

Approved:


Mark Potts, County Mayor

Date: 6/27/23

Jefferson County Government

Monitoring:	Bids and Quotations	Policy # 3.2	Issued Date: 01/15/08
Review: Annually			Revised Date: 07/2023

1. All purchases of supplies, materials, equipment, and contractual services in excess of fifty thousand dollars (\$50,000) shall be based on competitive bids as established by T.C.A. 5-21-1209(a) and 12-3-1212. Any vendor contract in excess of \$100,000 must be reviewed by legal counsel. These bids shall be solicited by advertisement in a newspaper of general circulation in the local area to include Standard Banner, Jefferson County Post, and Jefferson County Government Website. However, said newspaper advertisement may be waived by the purchasing agent in an emergency. Newspaper ads must appear two (2) times and bid openings must be no earlier than five (5) days after the first ad appears in the newspaper.
2. All bids must be submitted in sealed envelopes, addressed to the Jefferson County Finance Department and plainly marked with the name of the bid and the time of the bid opening. Bids shall be opened at the time specified, and all bidders and other persons shall be invited to be present.
3. The lowest and best bid shall be accepted, provided the purchasing agent reserves the right to reject any and all bids or any part of any bid and, if applicable, to accept that bid which is best evidenced by reasons relative to the purpose of the purchase. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered. Any bid not sealed and/or not properly labeled will not be accepted. Faxes and E-mail documents will not be accepted.
4. The bidder to whom the award is given may be required to enter into a written contract.
5. Suppliers may request to have their names added to mailing lists to receive invitations to bid. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding.
6. The practice of splitting an order or dividing items to be purchased in order to avoid the use of bidding or other purchasing procedures is prohibited.
7. Contracts for professional services such as attorneys, architects, engineers, and financial advisors cannot be competitively bid. However, the cost for professional services should be solicited, and the cost of such service should be considered in awarding a contract for professional services.

8. Any Governmental entity may purchase supplies, materials, equipment, and insurance, without the necessity of public bidding, if such is purchased through a plan authorized and approved by any organization of governmental entities representing cities and counties.
9. A Bid bond equal to 10% of the bid is required on all construction bids as described in T.C.A. 62-6-129. This requirement should be included in the bid advertisement.
10. A Payment bond equal to 100% of a construction contract is required on all contracts above \$100,000 as described in T.C.A. 12-4-201. This requirement should be included in the bid advertisement.
11. A Performance bond equal to 100% of a contract is required on all construction contracts above \$100,000. Contract with contractor should not be signed until the performance bond is received from the Surety Company.
12. A Retainage account, not to exceed 5% of the contract, is required on all construction projects above \$500,000 as described in T.C.A. 66-324-104. This should be established by the contractor when the contract is signed.
13. Certain contractor license information must be placed on the outside of the bid envelope for construction projects. When the amount of the bid exceeds \$50,000, the name, license number, expiration date and license classification of the contractors applying for the prime contract and for electrical, plumbing, heating, ventilation, and air conditions contracts. In addition, when the cost of masonry portion of the construction project exceeds \$100,000, the masonry name, license number, expiration date and license classification must be placed on the outside of the bid envelope.
14. Bid documents must reference T.C.A. 62-6-119 informing bidders that it is necessary for the bidder to provide evidence of compliance with the provision described in T.C.A. 62-6-119.
15. For all purchases over the amount of \$20,000 but not exceeding \$49,999, three (3) competitive quotes shall be obtained, when possible.

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-24

**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF JEFFERSON COUNTY, TENNESSEE, FOR FISCAL YEAR
BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024**

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 26th day of June 2023, in Dandridge, Tennessee, that funds totaling \$1,199,333 be appropriated to non-profit charitable organizations in Jefferson County as reflected below.

SECTION 1. That \$130,000 be appropriated to **C.A.R.E. Companion Animal Rescue & Education** to operate the Jefferson County Animal Shelter.

SECTION 2. That \$8,000 be appropriated to **Safe Space of Jefferson County** for the benefit of the citizens of Jefferson County.

SECTION 3. That \$2,500 be appropriated to **Jefferson County Auxiliary Radio Emergency Services (JCARES)** for the benefit of the Emergency Services of Jefferson County.

SECTION 4. That \$32,500 be appropriated to **Jefferson County Chamber of Commerce**.

SECTION 5. That \$100,000 be appropriated to **Jefferson County Joint Economic and Community Development Board**.

SECTION 6. That \$926,333 be appropriated to various **Jefferson County Fire Departments & Rescue Squads** to provide fire protection and emergency rescue services for the citizens of Jefferson County.

Organization	22-23	23-24	23-24
	Budget	One-Off Allocation	Total Budget
Baneberry	65,000	-	65,000
Chestnut Hill VFD	66,379	19,914	86,293
Dandridge	85,660	25,698	111,358
Jefferson City	74,525	22,357	96,882
Kansas Talbott VFD	65,000	19,500	84,500
Lakeway Central VFD	65,000	19,500	84,500
Parrotts Chapel Community VFD	65,000	19,500	84,500
New Market VFD	103,000	30,900	133,900
White Pine	67,000	20,100	87,100
Jefferson Co. Rescue Squad	71,000	21,300	92,300

BE IT FURTHER RESOLVED that all appropriations enumerated in **SECTION 1** through **SECTION 6** 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 2023-2024 Budget. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Resolution 2023-24

Date of Adoption by County Commission: 6.26.23

Date Received by County Mayor: Mark Potts

Votes: 14 Yes 1 No 2 Abstain

Approved: _____ Date: _____
Mayor Mark Potts, County Commission Chairman

Attest: Frank C. Herndon Date: 6.27.23
Frank C. Herndon, County Clerk

Approved: Mark Potts Date: 6/27/23
Mark Potts, County Mayor

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-25

**RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES, AND AGENCIES OF JEFFERSON COUNTY, TENNESSEE,
FOR FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, assembled in a regular session on the 26th day of June 2023, 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, 2023, and ending June 30, 2024, according to the following schedule:

GENERAL FUND 101

County Commission.....	\$300,795
Board of Equalization	3,000
County Mayor	296,653
Election Commission.....	410,113
Register of Deeds	398,561
Zoning Compliance.....	160,598
County Buildings	1,128,580
Maintenance Garage	544,748
Preservation of Records	10,500
Financial Management.....	1,122,100
Property Assessor's Office	727,041
County Trustee.....	377,971
County Clerk.....	996,931
IT & Technology.....	126,675
Other Finance.....	654,250
Circuit Court	967,249
General Sessions Court Baby Safe Mental Health Grant.....	100,000
General Sessions Court	358,094
Drug Court	30,150
Chancery Court	291,526
Juvenile Court	322,790
Other Administration of Justice	12,500
Victims Assistance Programs	103,757
Sheriff's Department.....	5,493,052
Wheel Tax Officer	20,357
Administration of Sexual Offender Registry	15,000
Jail.....	3,475,742
Workhouse	160,494
Civil Defense	114,656
Building Inspection.....	148,075
Homeland Security Grant Program	36,000

HIGHWAY/PUBLIC WORKS FUND 131

Administration	\$329,745
Highway & Bridge Maintenance	2,799,297
Operation & Maintenance of Equipment	1,223,872
Quarry Operations.....	933,330
Asphalt Plant Operations	32,600
Other Charges	137,922
Employee Benefits	121,149
Highway/Capital Outlay.....	91,662
TOTAL HIGHWAY/PUBLIC WORKS FUND 131	\$5,669,577

GENERAL PURPOSE SCHOOL FUND 141

Regular Instruction Program.....	\$33,555,168
Alternative Instruction Program.....	136,054
Special Education Program.....	3,977,802
Vocational Education Program	2,445,816
Support Services - Attendance.....	369,958
Health Services	1,026,298
Other Student Support.....	2,511,223
Support Services - Regular Instruction Program	2,304,667
Alternative Instruction Program.....	43,651
Special Education Program.....	721,467
Support Services - Vocational Education Program.....	335,639
Educational Technology	1,525,893
Board of Education	913,886
Office of the Superintendent.....	337,909
Office of the Principal.....	4,342,877
Fiscal Services	648,339
Human Services/Personnel	185,311
Operation of Plant.....	5,258,516
Maintenance of Plant	1,910,393
Transportation	3,427,707
Community Services – SACC and Family Resource.....	422,033
Early Childhood Education.....	879,344
Capital Outlay	812,570
Transfers Out	98,464
TOTAL GENERAL PURPOSE SCHOOL FUND 141.....	\$68,190,984

SCHOOL FEDERAL PROJECTS FUND 142

Consolidated Administration Pool.....	\$153,299.40
Title IA Consolidated	2,025,399.68
Title ID LEA	83,700.00
Title III	28,146.56
Title III LEA	15,750.00
Title IV	104,425.32
CTE Perkins Basic	125,835.87
IDEA, Part B.....	1,657,809.99
IDEA Preschool	63,934.00

TOTAL FEDERAL PROJECT'S SCHOOL FUND 142 \$4,258,300.82

STUDENT NUTRITION FUND 143

TOTAL STUDENT NUTRITION FUND 143 \$5,695,678

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 and Jefferson County Commission.

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, 2024. 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 2022-2023 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, 2023.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2020 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2021. 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, 2023.

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 passage and its provisions shall be in force from and after July 1, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

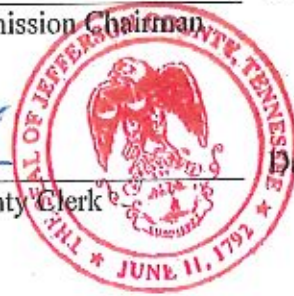
Date of Adoption by County Commission: 6.26.23

Date Received by County Mayor: Mark Potts

Votes: 10 5 2 - Abstain w/cause
Yes No Abstain

Approved: _____ Date: _____
Mayor Mark Potts, County Commission Chairman

Attest: Frank C. Herndon Date: 6/27/23
Frank C. Herndon, County Clerk



Approved: Mark Potts Date: 6/27/23
Mark Potts, County Mayor

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-26

**RESOLUTION FIXING THE TAX LEVY IN JEFFERSON COUNTY,
TENNESSEE, FOR FISCAL YEAR BEGINNING JULY 1, 2023**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, assembled in regular session on the 26th day of June 2023, in Dandridge, Tennessee, that the property tax for Jefferson County, Tennessee, for fiscal year beginning July 1, 2023, shall be \$2.30 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	0.92
Debt Service Fund 151	0.16
Highway/Public Works Fund 131	0.21
Solid Waste/Sanitation Fund 116	0.16
General Capital Projects Fund 171	<u>0.04</u>
TOTAL	\$2.30

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 2023-26

Date of Adoption by County Commission: 6-26-23

Date Received by County Mayor: Mark Potts

Votes: 13 4 0
Yes No Abstain

Approved: Mark Potts Date: 6/27/23
Mayor Mark Potts, County Commission Chairman

Attest: Frank C. Herndon Date: 6/27/23
Frank C. Herndon, County Clerk



Approved: Mark Potts Date: 6/27/23
Mark Potts, County Mayor

JEFFERSON COUNTY, TENNESSEE

BOARD OF COMMISSIONERS

RESOLUTION 2023-27

**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, 2023, AND ENDING JUNE 30, 2024**

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 26th day of June 2023, as follows:

SECTION 1. This resolution is for Fiscal Year 2023-2024 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 2023 - 2024 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 2023-2024.

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

Resolution 2023-27

Date of Adoption by County Commission: 6/26/23

Date Received by County Mayor: Mark Potts

Votes: 17 0 0
Yes No Abstain

Approved: Mark Potts Date: 6/27/23
Mayor Mark Potts, County Commission Chairman

Attest: Frank C. Herndon Date: 6/27/23
Frank C. Herndon, County Clerk



Approved: Mark Potts Date: 6/27/23
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, 2023, and ending June 30, 2024, and recommends adoption of the same.

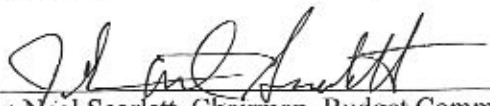
Estimated expenditures for fiscal year ending June 30, 2024:

General Fund 101	\$ 30,374,704
Courthouse & Jail Maintenance Fund 112	\$ 1,000
Law Library Fund 114	\$ 11,868
Solid Waste/Sanitation Fund 116	\$ 2,422,539
Drug Control Fund 122	\$ 38,400
American Rescue Plan Act Fund 127	\$ 12,864,331
Hospital Revenue Reserve Fund 128	\$ 9,500
Highway/Public Works Fund 131	\$ 5,669,577
General Purpose School Fund 141	\$ 68,190,984
School Federal Projects Fund 142	\$ 4,258,301
Student Nutrition Fund 143	\$ 5,695,678
Debt Service Fund 151	\$ 5,674,676
General Capital Projects Fund 171	\$ 493,520
Solid Waste Disposal Fund 207	\$ 2,213,010

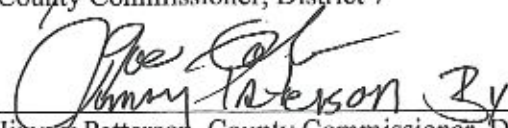
To meet the foregoing expenditures for fiscal year ending June 30, 2024, it is the Budget Committee's recommendation that the following tax levies be made in addition to the revenues collected by the clerks, etc.

General Purpose School Fund 141	\$ 0.81
General Fund 101	\$ 0.92
Debt Service Fund 151	\$ 0.16
Highway Department Fund 131	\$ 0.21
Solid Waste/Sanitation Fund 116	\$ 0.16
General Capital Projects Fund 171	\$ 0.04
TOTAL	\$ 2.30

Respectfully submitted this 26th day of June 2023.


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

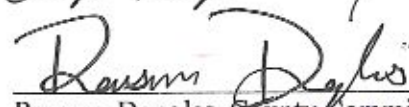

Janet Norton, County Commissioner, District 1

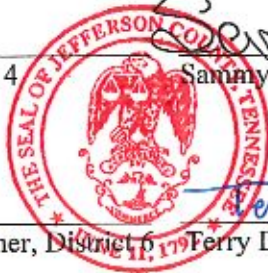

Jimmy Patterson, County Commissioner, District 2

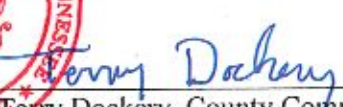

Jim Snodgrass, County Commissioner, District 3


John Johnson, Commissioner, District 4


Sammy Solomon, County Commissioner, District 5


Ransom Douglas, County Commissioner, District 6




Terry Dockery, County Commissioner, District 8


Jimmy Carmichael, County Commissioner, District 9


Marcus Reed, County Commissioner, District 10

		22-23 Budget	23-24 Budget	Variance
Fund 101	Revenue	26,703,749	28,553,730	1,849,981
General	Expenditures	26,723,750	30,374,704	3,650,954
	Fund Balance Usage (Favorable)	20,000	1,820,974	1,800,974
Fund 112	Revenue	40,000	40,000	-
County & Jail Maintenance	Expenditures	1,000	1,000	-
	Fund Balance Usage (Favorable)	(39,000)	(39,000)	-
Fund 114	Revenue	11,464	11,868	404
Law Library	Expenditures	11,464	11,868	404
	Fund Balance Usage (Favorable)	-	-	-
Fund 116	Revenue	1,842,189	2,426,238	584,049
Convenient Centers	Expenditures	2,019,159	2,422,539	403,380
	Fund Balance Usage (Favorable)	176,970	(3,699)	(180,669)
Fund 122	Revenue	27,000	27,000	-
Drug Fund	Expenditures	39,000	38,400	(600)
	Fund Balance Usage (Favorable)	12,000	11,400	(600)
Fund 127	Revenue	15,740,229	12,864,331	(2,875,898)
ARPA Fund	Expenditures	15,740,229	12,864,331	(2,875,898)
	Fund Balance Usage (Favorable)	-	-	-
Fund 128	Revenue	856,002	856,002	-
Hospital	Expenditures	9,500	9,500	-
	Fund Balance Usage (Favorable)	(846,502)	(846,502)	-
Fund 131	Revenue	4,588,698	5,046,380	457,682
Highway Dept	Expenditures	5,206,296	5,669,577	463,280
	Fund Balance Usage (Favorable)	617,598	623,197	5,599
Fund 151	Revenue	8,905,169	9,112,887	207,718
Debt Service	Expenditures	8,645,212	5,674,676	(2,970,537)
	Fund Balance Usage (Favorable)	(259,957)	(3,438,212)	(3,178,255)
Fund 171	Revenue	861,857	493,520	(368,337)
Capital	Expenditures	861,857	493,520	(368,337)
	Fund Balance Usage (Favorable)	-	-	-

Fund 189	Revenue	470,000	-	(470,000)
CDBG Grant (EMS)	Expenditures	470,000	-	(470,000)
	Fund Balance Usage (Favorable)	-	-	-
Fund 207	Revenue	1,905,000	2,110,000	205,000
Landfill	Expenditures	1,935,502	2,213,010	277,509
	Fund Balance Usage (Favorable)	30,502	103,010	72,509
County	Revenue	61,951,357	61,541,956	(409,402)
Total	Expenditures	61,662,968	59,773,124	(1,889,844)
	Fund Balance Usage (Favorable)	(288,389)	(1,768,832)	(1,480,443)
Fund 141	Revenue	61,995,538	68,190,984	6,195,446
General Education	Expenditures	61,995,538	68,190,984	6,195,446
	Fund Balance Usage (Favorable)	-	-	-
Fund 142	Revenue	4,504,006	4,258,301	(245,705)
Federal Education	Expenditures	4,504,006	4,258,301	(245,705)
	Fund Balance Usage (Favorable)	-	-	-
Fund 143	Revenue	4,116,348	4,884,703	768,355
Student Nutrition	Expenditures	4,862,888	5,695,678	832,790
	Fund Balance Usage (Favorable)	746,540	810,975	64,435
Board of Education	Revenue	70,615,892	77,333,988	6,718,096
Total	Expenditures	71,362,432	78,144,963	6,782,531
	Fund Balance Usage (Favorable)	746,540	810,975	64,435
Jefferson County	Revenue	132,567,249	138,875,944	6,308,694
Total	Expenditures	133,025,400	137,918,087	4,892,687
	Fund Balance Usage (Favorable)	458,151	(957,857)	(1,416,008)

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -39000 - -	Unassigned Fund Balance Use () = favorable	20,000	1,820,974	1,800,974
101- -40110- - -	Current Property Tax	11,612,325	12,530,538	918,213
101- -40120- - -	Trustee's Collections - Prior Year	244,470	263,801	19,331
101- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	366,705	250,000	(116,705)
101- -40140- - -	Interest And Penalty	35,000	25,000	(10,000)
101- -40150- - -	Pick-Up Taxes	15,000	25,000	10,000
101- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	5,000	35,000	30,000
101- -40210- - -	Local Option Sales Tax	2,040,581	2,203,827	163,246
101- -40220- - -	Hotel/Motel Tax	400,000	450,000	50,000
101- -40250- - -	Litigation Tax - General	82,800	82,800	-
101- -40266- - -	Litigation Tax-Jail, Wkhse, Courthouse	138,000	138,000	-
101- -40270- - -	Business Tax	500,000	515,000	15,000
101- -40320- - -	Bank Excise Tax	20,000	20,000	-
101- -40330- - -	Wholesale Beer Tax	175,000	185,000	10,000
101- -41110- - -	Marriage Licenses	2,500	2,500	-
101- -41140- - -	Cable TV Franchise	90,000	110,000	20,000
101- -41510- - -	Beer Permits	2,500	2,500	-
101- -41520- - -	Building Permits	300,000	325,000	25,000
101- -41590- - -	Other Permits	105,000	165,000	60,000
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	10,000	5,000
101- -43120- - -	Patient Charges	3,650,000	3,972,404	322,404
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	12,052	1,288
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- -SRO -	Miscellaneous Refunds - SRO Reimbursements from BOE	176,000	234,329	58,329
101- -44530- - -	Sale Of Equipment	1,000	1,000	-
101- -44990- - -	Other Local Revenues	459,000	648,339	189,339
101- -45110- - -	County Clerk	800,000	850,000	50,000
101- -45190- - -	Trustee	1,098,000	1,098,000	-
101- -45520- - -	Circuit Court Clerk	190,000	190,000	-

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
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	280,000	280,000	-
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	256,157	331,449	75,292
101- 46430- - -	Litter Program	53,000	52,700	(300)
101- 46835- - -	Vehicle Certificate Of Title Fees	10,000	10,000	-
101- 46852- - -	State Revenue Sharing - Telecommunications	40,000	50,000	10,000
101- 46915- - -	Contracted Prisoner Board	720,000	730,000	10,000
101- 46960- - -	Registrar's Salary Supplement	15,000	15,000	-
101- 46980- - RSGMH-	Other State Grants - Baby Safe Grant Mental Health	100,000	100,000	0
101- 46980- - TDTD -	Other State Grants - TN Tourism Marketing Grant	-	30,000	30,000
101- 46990- - -	Other State Revenues	17,700	17,700	-
101- 47590- - SOILC-	Other Federal Through State - Technical Assistance Grant	-	21,000	21,000
101- 47220- - -	Civil Defense Reimbursement	39,150	39,150	-
101- 47235- - -	Homeland Security Grants	34,000	36,000	2,000
101- 47240- - -	Medicaid	150,000	150,000	-
101- 47590- - TARP-	Other Federal Through State - TN Tourism ARP Grant	-	30,482	30,482
101- 47590- - OOA -	Other Federal Through State - Office on Aging	36,286	50,376	14,090
101- 47590- - VCG -	Other Federal Through State - Victim Coordinator Grant	61,249	50,140	(11,109)
101- 47590- - DMHSA-	Other Federal Through State - TN Dept of Mental Health & Substance Abuse	13,385	-	(13,385)
101- 47715- - -	Tax Credit Bond Rebate (QSCB)	483,854	484,368	514
101- 47990- - DUI -	Other Direct Federal Revenue - THSO DUI Grant (Overtime)	15,000	20,000	5,000
101- 47990- - IIDTA-	Other Direct Federal Revenue - IIDTA 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	80,476	39,390	(41,086)
101- 48130- - -	Contributions	191,042	151,937	(39,105)
101- 48130- - IADV -	Contributions - Local Advertisement Reimbursement (Tourism)	-	10,000	10,000
101- 49700- - -	Insurance Recovery - Reimbursement for JCRS Lease	-	60,000	60,000
101- 46980- - VCIF -	Other Federal Through State - Violent Crime Intervention Fund Grant	-	104,776	104,776
101- 34510- - CoC -	Restricted for General Gov't (County Clerk - Automation)	5,000	-	(5,000)
101- 34520- - CHC -	Restricted for Admin. Justice Automation - Chancery Court	-	-	-
101- 34710- - CoC -	Assigned for General Gov't (County Clerk)	418	-	(418)
101- 34520- - LIT -	Tax Litigation #40266	264,009	-	(264,009)
101- 34610- - ECDEV -	Committed for General Gov't - Economic Dev (Rev 40220)	146,155	132,500	(13,655)
101- 34610- - SOILC-	Committed for General Gov't - Soil Conservation Dept	(44,448)	-	44,448
	Total Revenue	26,723,750	30,374,704	3,650,954

GL Account	Description	22 - 23 Approved	23 - 24 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	1,166	(40)
101- -51100-302- -	County Commission - Advertising	9,000	9,000	-
101- -51100-305- -	County Commission - Audit	22,614	22,614	0
101- -51100-320- -	County Commission - Dues And Memberships	13,193	23,000	9,807
101- -51100-330- -	County Commission - Lease Payments	-	60,000	60,000
101- -51100-331- -	County Commission - Legal Services	35,000	35,000	-
101- -51100-399- -	County Commission - Other Contracted Services	35,930	35,930	-
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	-
	51100 Total	231,028	300,795	69,767
101- -51210-191- -	Board Of Equalization - Board And Committee Members Fees	2,000	3,000	1,000
	51210 Total	2,000	3,000	1,000
101- -51300-101- -	County Mayor/Executive - County Official/Administrative Officer	112,246	117,858	5,612
101- -51300-169- -	County Mayor/Executive - Part-Time Personnel	4,326	4,673	347
101- -51300-186- -	County Mayor/Executive - Longevity Pay	1,500	1,500	-
101- -51300-188-BONUS-	County Mayor/Executive - Bonus Payments	-	3,272	3,272
101- -51300-189- -	County Mayor/Executive - Other Salaries & Wages	77,388	83,579	6,191
101- -51300-201- -	County Mayor/Executive - Social Security	12,026	13,075	1,049
101- -51300-204- -	County Mayor/Executive - State Retirement	18,596	20,873	2,277
101- -51300-206- -	County Mayor/Executive - Life Insurance	183	183	-
101- -51300-207- -	County Mayor/Executive - Medical Insurance	26,696	27,481	785
101- -51300-208- -	County Mayor/Executive - Dental Insurance	684	684	-
101- -51300-210- -	County Mayor/Executive - Unemployment Compensation	776	838	62
101- -51300-212- -	County Mayor/Executive - Employer Medicare Liability	2,910	3,037	127
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	1,000	1,000	-
101- -51300-599- -	County Mayor/Executive - Other Charges	3,500	3,500	-
101- -51300-719- -	County Mayor/Executive - Office Equipment	500	500	-
	51300 Total	276,931	296,653	19,722

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -51500-105- -	Election Commission - Supervisor/Director	87,465	91,838	4,373
101- -51500-162- -	Election Commission - Clerical Personnel	97,069	104,835	7,766
101- -51500-169- -	Election Commission - Part-Time Personnel	8,676	9,371	695
101- -51500-186- -	Election Commission - Longevity Pay	2,400	2,500	100
101- -51500-188-BONUS-	Election Commission - Bonus Payments	-	5,492	5,492
101- -51500-192- -	Election Commission - Election Commission	10,625	5,800	(4,825)
101- -51500-193- -	Election Commission - Election Workers	60,000	31,000	(29,000)
101- -51500-201- -	Election Commission - Social Security	16,358	17,703	1,345
101- -51500-204- -	Election Commission - State Retirement	18,192	20,777	2,585
101- -51500-206- -	Election Commission - Life Insurance	268	268	-
101- -51500-207- -	Election Commission - Medical Insurance	45,200	46,530	1,330
101- -51500-208- -	Election Commission - Dental Insurance	912	912	-
101- -51500-210- -	Election Commission - Unemployment Compensation	1,056	1,133	77
101- -51500-212- -	Election Commission - Employer Medicare Liability	3,958	4,104	146
101- -51500-302- -	Election Commission - Advertising	10,000	500	(9,500)
101- -51500-307- -	Election Commission - Communication	3,600	3,600	-
101- -51500-317- -	Election Commission - Data Processing Services	9,500	4,750	(4,750)
101- -51500-320- -	Election Commission - Dues And Memberships	5,500	5,000	(500)
101- -51500-334- -	Election Commission - Maintenance Agreements	22,000	22,000	-
101- -51500-348- -	Election Commission - Postal Charges	10,000	5,000	(5,000)
101- -51500-349- -	Election Commission - Printing, Stationery And Forms	4,000	3,000	(1,000)
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	2,000	2,000	-
101- -51500-429- -	Election Commission - Instructional Supplies	500	500	-
101- -51500-435- -	Election Commission - Office Supplies	3,500	4,000	500
101- -51500-599- -	Election Commission - Other Charges	2,000	2,000	-
101- -51500-709- -	Election Commission - Data Processing Equipment	5,000	3,500	(1,500)
	51500 Total	441,779	410,113	(31,666)
101- -51600-101- -	Register Of Deeds - County Official/Administrative Officer	97,183	102,042	4,859
101- -51600-162- -	Register Of Deeds - Clerical Personnel	144,500	156,060	11,560
101- -51600-186- -	Register Of Deeds - Longevity Pay	300	400	100
101- -51600-188-BONUS-	Register Of Deeds - Bonus Payments	-	7,677	7,677
101- -51600-201- -	Register Of Deeds - Social Security	14,985	16,504	1,519
101- -51600-204- -	Register Of Deeds - State Retirement	23,264	26,441	3,177
101- -51600-206- -	Register Of Deeds - Life Insurance	341	341	-
101- -51600-207- -	Register Of Deeds - Medical Insurance	58,120	56,738	(1,382)
101- -51600-208- -	Register Of Deeds - Dental Insurance	1,140	1,140	-
101- -51600-210- -	Register Of Deeds - Unemployment Compensation	967	1,064	97
101- -51600-212- -	Register Of Deeds - Employer Medicare Liability	3,626	3,854	228
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	400	205
101- -51600-719- -	Register Of Deeds - Other Equipment	200	200	-
	51600 Total	370,521	398,561	28,040

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
				-
101- -51750-105- -	Zoning Compliance - Supervisor/Director	55,421	59,855	4,434
101- -51750-162- -	Zoning Compliance - Clerical Personnel	32,733	35,352	2,619
101- -51750-186- -	Zoning Compliance - Longevity Pay	3,000	3,000	-
101- -51750-188-BONUS-	Zoning Compliance - Bonus Payments	-	4,761	4,761
101- -51750-201- -	Zoning Compliance - Social Security	5,466	6,384	918
101- -51750-204- -	Zoning Compliance - State Retirement	8,816	10,497	1,681
101- -51750-206- -	Zoning Compliance - Life Insurance	147	147	-
101- -51750-207- -	Zoning Compliance - Medical Insurance	17,797	18,321	524
101- -51750-208- -	Zoning Compliance - Dental Insurance	456	456	-
101- -51750-210- -	Zoning Compliance - Unemployment Compensation	353	400	47
101- -51750-212- -	Zoning Compliance - Employer Medicare Liability	1,323	1,450	127
101- -51750-307- -	Zoning Compliance - Communication	1,090	1,090	-
101- -51750-399- -	Zoning Compliance - Other Contracted Services	13,475	17,085	3,610
101- -51750-425- -	Zoning Compliance - Gasoline	1,200	1,200	-
101- -51750-435- -	Zoning Compliance - Office Supplies	600	600	-
	51750 Total	141,877	160,598	18,721
101- -51800-105- -	County Buildings - Supervisor/Director	48,823	52,779	3,906
101- -51800-166- -	County Buildings - Custodial Personnel	80,649	87,101	6,452
101- -51800-167- -	County Buildings - Maintenance Personnel	103,806	112,111	8,305
101- -51800-186- -	County Buildings - Longevity Pay	7,400	7,500	100
101- -51800-187- -	County Buildings - Overtime Pay	1,300	1,300	-
101- -51800-188-BONUS-	County Buildings - Bonus Payments	-	10,596	10,596
101- -51800-201- -	County Buildings - Social Security	14,544	16,823	2,279
101- -51800-204- -	County Buildings - State Retirement	22,924	26,837	3,913
101- -51800-206- -	County Buildings - Life Insurance	425	378	(47)
101- -51800-207- -	County Buildings - Medical Insurance	65,967	54,382	(11,585)
101- -51800-208- -	County Buildings - Dental Insurance	1,368	1,368	-
101- -51800-210- -	County Buildings - Unemployment Compensation	939	1,056	117
101- -51800-212- -	County Buildings - Employer Medicare Liability	3,519	3,826	307
101- -51800-307- -	County Buildings - Communication	20,900	21,500	600
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	207,000	12,000
101- -51800-347- -	County Buildings - Pest Control	8,200	8,200	-
101- -51800-348- -	County Buildings - Postal Charges	48,000	50,000	2,000
101- -51800-399- -	County Buildings - Other Contracted Services	15,400	15,400	-
101- -51800-410- -	County Buildings - Custodial Supplies	16,000	16,000	-
101- -51800-412- -	County Buildings - Diesel Fuel	300	500	200
101- -51800-415- -	County Buildings - Electricity	116,733	120,235	3,502
101- -51800-425- -	County Buildings - Gasoline	14,000	15,000	1,000
101- -51800-434- -	County Buildings - Natural Gas	36,935	38,045	1,110
101- -51800-435- -	County Buildings - Office Supplies	4,000	5,000	1,000
101- -51800-451- -	County Buildings - Uniforms	5,000	5,000	-
101- -51800-454- -	County Buildings - Water And Sewer	27,000	27,810	810
101- -51800-502- -	County Buildings - Building And Contents Insurance	79,964	89,107	9,143
101- -51800-511- -	County Buildings - Vehicle And Equipment Insurance	3,501	3,676	175
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	-
	51800 Total	1,084,697	1,128,580	43,883

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -51810-105- -	Maintenance Garage - Supervisor/Director	62,500	67,500	5,000
101- -51810-142- -	Maintenance Garage - Mechanic(s)	58,800	103,504	44,704
101- -51810-186- -	Maintenance Garage - Longevity Pay	1,500	1,800	300
101- -51810-187- -	Maintenance Garage - Overtime Pay	5,000	5,000	-
101- -51810-188-BONUS-	Maintenance Garage - Bonus Payments	-	5,370	5,370
101- -51810-188-BONUS-	Maintenance Garage - Bonus Payments	-	5,370	5,370
101- -51810-196- -	Maintenance Garage - In-Service Training	5,000	5,000	-
101- -51810-201- -	Maintenance Garage - Social Security	8,141	11,667	3,526
101- -51810-204- -	Maintenance Garage - State Retirement	12,542	18,017	5,475
101- -51810-206- -	Maintenance Garage - Life Insurance	220	220	-
101- -51810-207- -	Maintenance Garage - Medical Insurance	26,696	34,495	7,799
101- -51810-208- -	Maintenance Garage - Dental Insurance	456	456	-
101- -51810-210- -	Maintenance Garage - Unemployment Compensation	526	746	220
101- -51810-212- -	Maintenance Garage - Employer Medicare Liability	1,970	2,703	733
101- -51810-307- -	Maintenance Garage - Communication	3,000	4,200	1,200
101- -51810-336- -	Maintenance Garage - Maintenance And Repair Services-Equipment	2,500	2,500	-
101- -51810-399- -	Maintenance Garage - Other Contracted Services	4,000	6,700	2,700
101- -51810-425- -	Maintenance Garage - Gasoline	6,000	8,000	2,000
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	60,000	60,000	-
101- -51810-451- -	Maintenance Garage - Uniforms	4,500	4,500	-
101- -51810-453- -	Maintenance Garage - Vehicle Parts	145,000	150,000	5,000
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	6,000	6,000	-
	51810 Total	455,351	544,748	89,397
				-
101- -51910-337- -	Preservation Of Records - Maintenance And Repair Services-Office Equipment	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	-
	51910 Total	10,500	10,500	-

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -52100-103- -	Accounting And Budgeting - Assistant(s)	48,668	52,561	3,893
101- -52100-105- -	Accounting And Budgeting - Supervisor/Director	95,429	103,064	7,635
101- -52100-106- -	Accounting And Budgeting - Deputy(ies)	47,000	50,760	3,760
101- -52100-169- -	Accounting And Budgeting - Part-Time Personnel	18,900	10,412	(8,488)
101- -52100-186- -	Accounting And Budgeting - Longevity Pay	8,800	10,500	1,700
101- -52100-188-BONUS-	Accounting And Budgeting - Bonus Payments	-	29,007	29,007
101- -52100-189- -	Accounting And Budgeting - Other Salaries & Wages	328,273	486,656	158,383
101- -52100-201- -	Accounting And Budgeting - Social Security	33,373	46,064	12,691
101- -52100-204- -	Accounting And Budgeting - State Retirement	48,728	69,365	20,637
101- -52100-206- -	Accounting And Budgeting - Life Insurance	806	952	146
101- -52100-207- -	Accounting And Budgeting - Medical Insurance	130,241	171,965	41,724
101- -52100-208- -	Accounting And Budgeting - Dental Insurance	2,280	2,508	228
101- -52100-210- -	Accounting And Budgeting - Unemployment Compensation	2,154	2,930	776
101- -52100-212- -	Accounting And Budgeting - Employer Medicare Liability	8,075	10,621	2,546
101- -52100-307- -	Accounting And Budgeting - Communication	4,350	4,350	-
101- -52100-320- -	Accounting And Budgeting - Dues And Memberships	-	910	910
101- -52100-334- -	Accounting And Budgeting - Maintenance Agreements	29,949	35,250	5,301
101- -52100-348- -	Accounting And Budgeting - Postal Charges	-	150	150
101- -52100-355- -	Accounting And Budgeting - Travel	1,000	4,820	3,820
101- -52100-399- -	Accounting And Budgeting - Other Contracted Services	6,405	6,405	-
101- -52100-411- -	Accounting And Budgeting - Data Processing Supplies	3,000	5,350	2,350
101- -52100-435- -	Accounting And Budgeting - Office Supplies	3,500	5,700	2,200
101- -52100-471- -	Accounting And Budgeting - Software	-	600	600
101- -52100-524- -	Accounting And Budgeting - Staff Development	-	6,600	6,600
101- -52100-599- -	Accounting And Budgeting - Other Charges	1,000	1,200	200
101- -52100-709- -	Accounting And Budgeting - Data Processing Equipment	1,500	1,900	400
101- -52100-719- -	Accounting And Budgeting - Office Equipment	750	1,500	750
	52100 Total	824,181	1,122,100	297,919
101- -52300-101- -	Property Assessor's Office - County Official/Administrative Officer	97,933	102,792	4,859
101- -52300-135- -	Property Assessor's Office - Assessment Personnel	287,760	344,781	57,021
101- -52300-186- -	Property Assessor's Office - Longevity Pay	5,000	5,700	700
101- -52300-188-BONUS-	Property Assessor's Office - Bonus Payments	-	15,540	15,540
101- -52300-201- -	Property Assessor's Office - Social Security	23,913	29,067	5,154
101- -52300-204- -	Property Assessor's Office - State Retirement	37,810	46,886	9,076
101- -52300-206- -	Property Assessor's Office - Life Insurance	561	634	73
101- -52300-207- -	Property Assessor's Office - Medical Insurance	70,625	88,876	18,251
101- -52300-208- -	Property Assessor's Office - Dental Insurance	1,596	1,596	-
101- -52300-210- -	Property Assessor's Office - Unemployment Compensation	1,543	1,853	310
101- -52300-212- -	Property Assessor's Office - Employer Medicare Liability	5,786	6,716	930
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	28,000	4,000
101- -52300-334- -	Property Assessor's Office - Maintenance Agreements	4,800	5,000	200
101- -52300-348- -	Property Assessor's Office - Postal Charges	200	18,000	17,800
101- -52300-355- -	Property Assessor's Office - Travel	1,000	500	(500)
101- -52300-399- -	Property Assessor's Office - Other Contracted Services	800	800	-
101- -52300-425- -	Property Assessor's Office - Gasoline	3,500	3,000	(500)
101- -52300-435- -	Property Assessor's Office - Office Supplies	1,000	1,500	500
101- -52300-499- -	Property Assessor's Office - Other Supplies And Materials	1,380	1,000	(380)
101- -52300-599- -	Property Assessor's Office - Other Charges	500	300	(200)
101- -52300-709- -	Property Assessor's Office - Data Processing Equipment	1,000	2,000	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	-
	52300 Total	594,007	727,041	133,034

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- 52400-101- -	County Trustee's Office - County Official/Administrative Officer	97,183	102,042	4,859
101- 52400-103- -	County Trustee's Office - Assistant(s)	142,058	133,124	(8,934)
101- 52400-169- -	County Trustee's Office - Part-time Personnel	1,500	1,620	120
101- 52400-186- -	County Trustee's Office - Longevity Pay	2,900	1,600	(1,300)
101- 52400-188-BONUS-	County Trustee's Office - Bonus Payments	-	6,201	6,201
101- 52400-201- -	County Trustee's Office - Social Security	14,926	15,165	239
101- 52400-204- -	County Trustee's Office - State Retirement	23,463	24,574	1,111
101- 52400-206- -	County Trustee's Office - Life Insurance	268	293	25
101- 52400-207- -	County Trustee's Office - Medical Insurance	44,617	45,929	1,312
101- 52400-208- -	County Trustee's Office - Dental Insurance	664	684	-
101- 52400-210- -	County Trustee's Office - Unemployment Compensation	963	972	9
101- 52400-212- -	County Trustee's Office - Employer Medicare Liability	3,612	3,524	(88)
101- 52400-307- -	County Trustee's Office - Communication	500	500	-
101- 52400-317- -	County Trustee's Office - Data Processing Services	12,000	12,360	360
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	600	1,800	1,200
101- 52400-334- -	County Trustee's Office - Maintenance Agreements	20,250	20,858	608
101- 52400-355- -	County Trustee's Office - Travel	699	1,000	301
101- 52400-435- -	County Trustee's Office - Office Supplies	3,000	4,175	1,175
101- 52400-599- -	County Trustee's Office - Other Charges	150	150	-
101- 52400-709- -	County Trustee's Office - Data Processing Equipment	1,200	1,200	-
101- 52400-711- -	County Trustee's Office - Furniture & Fixtures	-	-	-
	52400 Total	370,773	377,971	7,198
101- 52500-101- -	County Clerk's Office - County Official	97,183	102,042	4,859
101- 52500-103- -	County Clerk's Office - Assistant (s)	105,349	113,777	8,428
101- 52500-105- -	County Clerk's Office - Supervisor/Director	122,948	132,784	9,836
101- 52500-106- -	County Clerk's Office - Deputy(ies)	237,373	256,362	18,989
101- 52500-160- -	County Clerk's Office - Guards - Part-time	4,200	4,536	336
101- 52500-169- -	County Clerk's Office - Part-time Personnel	11,600	12,528	928
101- 52500-186- -	County Clerk's Office - Longevity	6,700	7,500	800
101- 52500-188-BONUS-	County Clerk's Office - Bonus Payments	-	24,208	24,208
101- 52500-201- -	County Clerk's Office - Social Security	35,877	40,532	4,655
101- 52500-204- -	County Clerk's Office - State Retirement	53,892	62,108	8,216
101- 52500-206- -	County Clerk's Office - Life Insurance	952	952	-
101- 52500-207- -	County Clerk's Office - Medical Insurance	139,975	139,352	(623)
101- 52500-208- -	County Clerk's Office - Dental Insurance	2,508	2,508	-
101- 52500-210- -	County Clerk's Office - Unemployment Compensation	2,315	2,585	270
101- 52500-212- -	County Clerk's Office - Employer Medicare Liability	8,680	9,371	691
101- 52500-307- -	County Clerk's Office - Communication	6,600	6,600	-
101- 52500-320- -	County Clerk's Office - Dues And Memberships	800	1,000	200
101- 52500-334- -	County Clerk's Office - Maintenance Agreements	37,874	40,000	2,126
101- 52500-351- -	County Clerk's Office - Rentals	16,500	16,800	300
101- 52500-355- -	County Clerk's Office - Travel	2,000	2,000	-
101- 52500-435- -	County Clerk's Office - Office Supplies	13,386	13,386	-
101- 52500-599- -	County Clerk's Office - Other Charges	1,000	1,000	-
101- 52500-709- -	County Clerk's Office - Data Processing Equipment	5,000	5,000	-
	52500 Total	912,712	996,931	84,219

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
				-
101- -52600-169- -	Information Technology - Part Time Personnel	14,700	15,876	1,176
101- -52600-188-8ONUS-	Information Technology - Bonus Payments	-	250	250
101- -52600-201- -	Information Technology - Social Security	912	1,000	88
101- -52600-210- -	Information Technology - Unemployment Compensation	59	65	6
101- -52600-212- -	Information Technology - Employer Medicare Liability	221	234	13
101- -52600-307- -	Information Technology - Communication	-	-	-
101- -52600-355- -	Information Technology - Travel	1,500	500	(1,000)
101- -52600-399- -	Information Technology - Other Contracted Services	20,000	20,000	-
101- -52600-425- -	Information Technology - Gasoline	500	-	(500)
101- -52600-471- -	Information Technology - Software and Licensing	40,000	49,500	9,500
101- -52600-499- -	Information Technology - Other Supplies And Materials	250	250	-
101- -52600-599- -	Information Technology - Other Charges	500	500	-
101- -52600-709- -	Information Technology - Information Technology Equipment	750	38,500	37,750
	52600 Total	79,392	126,675	47,283

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -52900-332- -	Other Finance - Legal Notices, Recording And Court Costs	598	600	2
101- -52900-399- -	Other Finance - Other Contracted Services	5,000	7,500	2,500
101- -52900-506- -	Other Finance - Liability Insurance	56,650	59,483	2,833
101- -52900-508- -	Other Finance - Premiums On Corporate Surety Bonds	15,000	10,000	(5,000)
101- -52900-510- -	Other Finance - Trustee's Commission	330,000	368,550	38,550
101- -52900-513- -	Other Finance - Workman's Compensation Insurance	21,012	22,063	1,051
101- -52900-515- -	Other Finance - Liability Claim	1,000	1,000	-
101- -52900-540- -	Other Finance - Tax Relief Program	170,000	185,055	15,055
	52900 Total	599,260	654,250	54,990
				-
101- -53100-101- -	Circuit Court - County Official/Administrative Officer	97,183	102,042	4,859
101- -53100-162- -	Circuit Court - Clerical Personnel	434,314	469,059	34,745
101- -53100-169- -	Circuit Court - Part-Time Personnel	13,125	14,175	1,050
101- -53100-186- -	Circuit Court - Longevity Pay	10,800	11,500	700
101- -53100-188-BONUS-	Circuit Court - Bonus Payments	-	23,541	23,541
101- -53100-194- -	Circuit Court - Jury And Witness Expense	10,000	10,000	-
101- -53100-201- -	Circuit Court - Social Security	34,387	39,080	4,693
101- -53100-204- -	Circuit Court - State Retirement	51,659	59,996	8,337
101- -53100-206- -	Circuit Court - Life Insurance	927	927	-
101- -53100-207- -	Circuit Court - Medical Insurance	125,741	120,198	(5,543)
101- -53100-208- -	Circuit Court - Dental Insurance	2,508	2,508	-
101- -53100-210- -	Circuit Court - Unemployment Compensation	2,219	2,476	257
101- -53100-212- -	Circuit Court - Employer Medicare Liability	8,320	8,973	653
101- -53100-307- -	Circuit Court - Communication	12,400	12,400	-
101- -53100-334- -	Circuit Court - Maintenance Agreements	45,389	49,000	3,611
101- -53100-348- -	Circuit Court - Postal Charges	6,000	6,000	-
101- -53100-350- -	Circuit Court - Internet Connectivity	10,764	12,052	1,288
101- -53100-355- -	Circuit Court - Travel	1,000	1,000	-
101- -53100-399- -	Circuit Court - Other Contracted Services	5,000	5,000	-
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	500	(350)
101- -53100-709- -	Circuit Court - Data Processing Equipment	4,000	4,000	-
101- -53100-719- -	Circuit Court - Office Equipment	822	822	-
	53100 Total	669,408	967,249	77,841

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- 53300-101- -	General Sessions Court - County Official/Administrative Officer	184,488	191,868	7,380
101- 53300-161- -	General Sessions Court - Secretary(s)	46,332	50,038	3,706
101- 53300-186- -	General Sessions Court - Longevity Pay	1,800	1,900	100
101- 53300-188-BONUS-	General Sessions Court - Bonus Payments	-	5,337	5,337
101- 53300-189-BSGMH-	General Sessions Court - Other Salaries & Wages - Baby Safe Grant Mental Health	52,500	56,700	4,200
101- 53300-196-BSGMH-	General Sessions Court - In-Service Training - Baby Safe Grant Mental Health	4,095	2,595	(1,500)
101- 53300-199- -	General Sessions Court - Other Per Diem & Fees	22,353	23,919	1,566
101- 53300-201- -	General Sessions Court - Social Security	19,206	20,700	1,494
101- 53300-204- -	General Sessions Court - State Retirement	27,860	31,149	3,289
101- 53300-206- -	General Sessions Court - Life Insurance	220	220	-
101- 53300-207- -	General Sessions Court - Medical Insurance	28,059	28,885	826
101- 53300-208- -	General Sessions Court - Dental Insurance	456	456	-
101- 53300-210- -	General Sessions Court - Unemployment Compensation	1,240	1,328	88
101- 53300-212- -	General Sessions Court - Employer Medicare Liability	4,647	4,814	167
101- 53300-302-BSGMH-	General Sessions Court - Advertising - Jefferson County Baby Safe Grant	1,000	1,000	-
101- 53300-307- -	General Sessions Court - Communication	800	800	-
101- 53300-320- -	General Sessions Court - Dues And Memberships	900	1,200	300
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- 53300-334-BSGMH-	General Sessions Court - Maintenance Agreements - Jefferson County Baby Safe Grant	-	2,862	2,862
101- 53300-348- -	General Sessions Court - Postal Charges	200	200	-
101- 53300-348-BSGMH-	General Sessions Court - Postal Charges - Jefferson County Baby Safe Grant	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- -	General Sessions Court - Other Contracted Services	3,531	-	(3,531)
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 Safe Grant	2,000	2,000	-
101- 53300-599-BSGMH-	General Sessions Court - Other Charges - Jefferson County Baby Safe Grant	2,000	2,000	-
101- 53300-599- -	General Sessions Court - Other Charges	995	995	-
	53300 Total	431,810	458,094	26,284
				-
101- 53330-309- -	Drug Court - Contracts With Government Agencies	30,150	30,150	-
	53330 Total	30,150	30,150	-
101- 53400-101- -	Chancery Court - County Official/Administrative Officer	97,183	102,042	4,859
101- 53400-106- -	Chancery Court - Deputy(ies)	82,254	87,591	5,337
101- 53400-169- -	Chancery Court - Part-Time Personnel	1,500	1,620	120
101- 53400-186- -	Chancery Court - Longevity Pay	2,000	600	(1,400)
101- 53400-188-BONUS-	Chancery Court - Bonus Payments	-	4,380	4,380
101- 53400-194- -	Chancery Court - Jury And Witness Expense	3,600	3,600	-
101- 53400-201- -	Chancery Court - Social Security	11,442	12,390	948
101- 53400-204- -	Chancery Court - State Retirement	17,532	19,704	2,172
101- 53400-206- -	Chancery Court - Life Insurance	158	158	-
101- 53400-207- -	Chancery Court - Medical Insurance	26,133	26,901	768
101- 53400-208- -	Chancery Court - Dental Insurance	684	684	-
101- 53400-210- -	Chancery Court - Unemployment Compensation	739	797	58
101- 53400-212- -	Chancery Court - Employer Medicare Liability	2,769	2,889	120
101- 53400-302- -	Chancery Court - Advertising	3,000	3,000	-
101- 53400-307- -	Chancery Court - Communication	350	370	20
101- 53400-320- -	Chancery Court - Dues And Memberships	350	350	-
101- 53400-334- -	Chancery Court - Maintenance Agreements	15,695	16,000	305
101- 53400-355- -	Chancery Court - Travel	250	250	-
101- 53400-435- -	Chancery Court - Office Supplies	3,000	3,200	200
101- 53400-709- -	Chancery Court - Data Processing Equipment	-	5,000	5,000
	53400 Total	268,639	291,526	22,887

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -53500-112- -	Juvenile Court - Youth Service Officer	169,300	182,844	13,544
101- -53500-186- -	Juvenile Court - Longevity Pay	5,100	5,200	100
101- -53500-188-BONUS-	Juvenile Court - Bonus Payments	-	9,143	9,143
101- -53500-201- -	Juvenile Court - Social Security	10,497	12,226	1,729
101- -53500-204- -	Juvenile Court - State Retirement	16,560	19,559	2,999
101- -53500-206- -	Juvenile Court - Life Insurance	293	293	-
101- -53500-207- -	Juvenile Court - Medical Insurance	40,012	41,189	1,177
101- -53500-208- -	Juvenile Court - Dental Insurance	684	684	-
101- -53500-210- -	Juvenile Court - Unemployment Compensation	678	768	90
101- -53500-212- -	Juvenile Court - Employer Medicare Liability	2,540	2,784	244
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	2,000	2,000	-
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	3,000	3,100	100
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	-
	53500 Total	293,664	322,790	29,126
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	-
	53900 Total	12,500	12,500	-
101- -53930-188-VCG -	Victim Assistance Programs - Bonus Payments	-	627	627
101- -53930-189-VCG -	Victim Assistance Programs - Other Salaries & Wages	37,596	40,604	3,008
101- -53930-201-VCG -	Victim Assistance Programs - Social Security	2,331	2,557	226
101- -53930-204-VCG -	Victim Assistance Programs - State Retirement	3,384	3,721	337
101- -53930-206-VCG -	Victim Assistance Programs - Life Insurance	74	74	-
101- -53930-207-VCG -	Victim Assistance Programs - Medical Insurance	8,899	9,161	262
101- -53930-208-VCG -	Victim Assistance Programs - Dental Insurance	228	228	-
101- -53930-210-VCG -	Victim Assistance Programs - Unemployment Compensation	151	165	14
101- -53930-212-VCG -	Victim Assistance Programs - Employer Medicare Liability	564	598	34
101- -53930-307-VCG -	Victim Assistance Programs - Communication	1,697	1,000	(697)
101- -53930-348-VCG -	Victim Assistance Programs - Postal Charges	58	155	97
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	942	1,542	600
101- -53930-599-VCG -	Victim Assistance Programs - Other Charges	250	250	-
	53930 Total	99,249	103,130	3,881

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -54110-101- -	Sheriff's Dept - County Official/Administrative Officer	106,901	112,246	5,345
101- -54110-103- -	Sheriff's Dept - Assistant(s)	211,327	230,630	19,303
101- -54110-105- -	Sheriff's Dept - Supervisor/Director	63,377	68,447	5,070
101- -54110-106- -	Sheriff's Dept - Deputy(les)	1,416,346	1,311,754	(104,592)
101- -54110-106-BAIL -	Sheriff's Dept - Deputy(les) - Bailiffs	33,597	-	(33,597)
101- -54110-106-COPS -	Sheriff's Dept - Deputy(les) - C.O.P.S. Grant	67,194	39,390	(27,804)
101- -54110-106-SRO -	Sheriff's Dept - Deputy(les) - SRO	-	514,280	514,280
101- -54110-107- -	Sheriff's Dept - Detective(s)	403,326	435,592	32,266
101- -54110-161- -	Sheriff's Dept - Secretary(s)	32,209	34,785	2,576
101- -54110-169- -	Sheriff's Dept - Part-Time Personnel	223,594	241,482	17,888
101- -54110-186- -	Sheriff's Dept - Longevity Pay	31,100	30,000	(1,100)
101- -54110-188-BONUS-	Sheriff's Dept - Bonus Payments	-	120,380	120,380
101- -54110-187-DUI -	Sheriff's Dept - Overtime Pay - DUI Overtime Grant	-	20,000	20,000
101- -54110-187-HIDTA-	Sheriff's Dept - Overtime Pay - HIDTA Overtime Grant	-	9,000	9,000
101- -54110-187-TFO -	Sheriff's Dept - Overtime Pay - TFO Overtime Grant	-	8,000	8,000
101- -54110-187-TFO -	Sheriff's Dept - Overtime Pay - TFO Overtime Grant	-	4,000	4,000
101- -54110-196- -	Sheriff's Dept - In-Service Training	45,600	40,800	(4,800)
101- -54110-201- -	Sheriff's Dept - Social Security	161,415	199,689	38,274
101- -54110-204- -	Sheriff's Dept - State Retirement	228,171	268,127	59,956
101- -54110-206- -	Sheriff's Dept - Life Insurance	3,891	3,990	99
101- -54110-207- -	Sheriff's Dept - Medical Insurance	490,862	550,403	59,541
101- -54110-208- -	Sheriff's Dept - Dental Insurance	9,804	10,488	684
101- -54110-210- -	Sheriff's Dept - Unemployment Compensation	10,414	12,764	2,350
101- -54110-212- -	Sheriff's Dept - Employer Medicare Liability	39,052	46,267	7,215
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	14,000	14,000	-
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- -54110-355- -	Sheriff's Dept - Travel	19,469	19,469	-
101- -54110-355-VCIF -	Sheriff's Dept - Travel - Violent Crime Intervention Fund Grant	-	1,038	1,038
101- -54110-356- -	Sheriff's Dept - Tuition	8,845	13,645	4,800
101- -54110-399- -	Sheriff's Dept - Other Contracted Services	76,419	76,419	-
101- -54110-425- -	Sheriff's Dept - Gasoline	175,000	260,000	85,000
101- -54110-429- -	Sheriff's Dept - Instructional Supplies	3,000	3,000	-
101- -54110-435- -	Sheriff's Dept - Office Supplies	13,000	13,000	-
101- -54110-435-VCIF -	Sheriff's Dept - Office Supplies - Violent Crime Intervention Fund Grant	-	67,595	67,595
101- -54110-451- -	Sheriff's Dept - Uniforms	37,000	37,000	-
101- -54110-471- -	Sheriff's Dept - Software	-	42,156	42,156
101- -54110-506- -	Sheriff's Dept - Liability Insurance	61,335	98,133	36,798
101- -54110-511- -	Sheriff's Dept - Vehicle And Equipment Insurance	27,625	29,006	1,382
101- -54110-513- -	Sheriff's Dept - Workman's Compensation Insurance	130,515	103,310	(27,206)
101- -54110-599- -	Sheriff's Dept - Other Charges	7,494	7,494	-
101- -54110-709- -	Sheriff's Dept - Data Processing Equipment	14,000	21,561	7,561
101- -54110-718- -	Sheriff's Dept - Motor Vehicles	-	-	-
101- -54110-790-VCIF -	Sheriff's Dept - Other Equipment - Violent Crime Intervention Fund Grant	-	34,530	34,530
101- -54110-790- -	Sheriff's Dept - Other Equipment	105,000	105,000	-
	54110 Total	4,485,064	5,493,052	1,007,987

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- 54140-169- -	Wheel Tax Officer - Part-Time Personnel	15,198	16,414	1,216
101- 54140-188-BONUS-	Wheel Tax Officer - Bonus Payments	-	250	250
101- 54140-201- -	Wheel Tax Officer - Social Security	943	1,034	91
101- 54140-210- -	Wheel Tax Officer - Unemployment Compensation	61	67	6
101- 54140-212- -	Wheel Tax Officer - Employer Medicare Liability	228	242	14
101- 54140-355- -	Wheel Tax Officer - Travel	100	100	-
101- 54140-435- -	Wheel Tax Officer - Office Supplies	850	850	-
101- 54140-719- -	Wheel Tax Officer - Office Equipment	1,400	1,400	-
	54140 Total	18,780	3,943	(14,837)
				-
101- 54160-309- -	Admin Of The Sexual Offender Rg - Contracts With Government Agencies	5,000	5,000	-
101- 54160-790- -	Admin Of The Sexual Offender Rg - Other Equipment	10,000	10,000	-
	54160 Total	15,000	15,000	-
101- 54210-160- -	Jail - Guards	1,327,156	1,386,540	59,384
101- 54210-165- -	Jail - Cafeteria Personnel	64,556	72,800	8,244
101- 54210-186- -	Jail - Longevity Pay	18,200	23,200	5,000
101- 54210-188-BONUS-	Jail - Bonus Payments	-	57,379	57,379
101- 54210-196- -	Jail - In-Service Training	7,200	7,200	-
101- 54210-201- -	Jail - Social Security	86,733	95,922	9,189
101- 54210-204- -	Jail - State Retirement	131,075	147,068	15,993
101- 54210-206- -	Jail - Life Insurance	3,170	2,354	(816)
101- 54210-207- -	Jail - Medical Insurance	405,178	342,073	(63,105)
101- 54210-208- -	Jail - Dental Insurance	7,296	6,636	(660)
101- 54210-210- -	Jail - Unemployment Compensation	5,596	6,096	500
101- 54210-212- -	Jail - Employer Medicare Liability	20,984	22,097	1,113
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	322,368	33,267
101- 54210-410- -	Jail - Custodial Supplies	40,000	40,000	-
101- 54210-415- -	Jail - Electricity	140,000	157,500	17,500
101- 54210-422- -	Jail - Food Supplies	260,000	324,510	64,510
101- 54210-434- -	Jail - Natural Gas	40,000	44,100	4,100
101- 54210-451- -	Jail - Uniforms	10,000	10,000	-
101- 54210-454- -	Jail - Water And Sewer	50,000	59,798	9,798
101- 54210-502- -	Jail - Building And Contents Insurance	68,503	71,928	3,425
101- 54210-599- -	Jail - Other Charges	14,994	14,994	-
101- 54210-790- -	Jail - Other Equipment	44,075	44,075	-
	54210 Total	3,264,306	3,475,742	211,436

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- 54220-160- -	Workhouse - Guards	118,195	72,800	(45,395)
101- 54220-186- -	Workhouse - Longevity Pay	300	-	(300)
101- 54220-188-BONUS-	Workhouse - Bonus Payments	-	3,640	3,640
101- 54220-201- -	Workhouse - Social Security	7,329	4,740	(2,589)
101- 54220-204- -	Workhouse - State Retirement	10,937	6,935	(4,002)
101- 54220-206- -	Workhouse - Life Insurance	293	147	(146)
101- 54220-207- -	Workhouse - Medical Insurance	37,803	18,321	(19,482)
101- 54220-208- -	Workhouse - Dental Insurance	456	456	-
101- 54220-210- -	Workhouse - Unemployment Compensation	473	306	(167)
101- 54220-212- -	Workhouse - Employer Medicare Liability	1,773	1,109	(664)
101- 54220-299- -	Workhouse - Other Fringe Benefits	15,000	15,000	-
101- 54220-415- -	Workhouse - Electricity	22,000	22,440	440
101- 54220-434- -	Workhouse - Natural Gas	6,600	6,600	-
101- 54220-454- -	Workhouse - Water And Sewer	15,000	8,000	(7,000)
	54220 Total	236,159	160,494	(75,665)
101- 54410-103- -	Civil Defense - Assistant(s)	61,028	65,911	4,883
101- 54410-105- -	Civil Defense - Supervisor/Director	7,500	8,100	600
101- 54410-186- -	Civil Defense - Longevity Pay	1,500	1,500	-
101- 54410-188-BONUS-	Civil Defense - Bonus Payments	-	3,296	3,296
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	5,097	637
101- 54410-204- -	Civil Defense - State Retirement	7,193	8,475	1,282
101- 54410-206- -	Civil Defense - Life Insurance	74	74	-
101- 54410-207- -	Civil Defense - Medical Insurance	8,336	8,581	245
101- 54410-208- -	Civil Defense - Dental Insurance	228	228	-
101- 54410-210- -	Civil Defense - Unemployment Compensation	288	323	35
101- 54410-212- -	Civil Defense - Employer Medicare Liability	1,079	1,171	92
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	-
	54410 Total	103,586	114,656	11,070

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- 54510-105- -	Building Inspection - Supervisor/Director	50,602	54,650	4,048
101- 54510-162- -	Building Inspection - Clerical Personnel	32,733	35,352	2,619
101- 54510-186- -	Building Inspection - Longevity Pay	1,100	1,200	100
101- 54510-188-BONUS-	Building Inspection - Bonus Payments	-	4,501	4,501
101- 54510-201- -	Building Inspection - Social Security	5,167	5,934	767
101- 54510-204- -	Building Inspection - State Retirement	8,007	9,393	1,386
101- 54510-206- -	Building Inspection - Life Insurance	121	121	-
101- 54510-207- -	Building Inspection - Medical Insurance	17,797	18,321	524
101- 54510-208- -	Building Inspection - Dental Insurance	456	456	-
101- 54510-210- -	Building Inspection - Unemployment Compensation	334	379	45
101- 54510-212- -	Building Inspection - Employer Medicare Liability	1,251	1,371	120
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	4,300	300
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	900	(300)
	54510 Total	133,965	148,075	14,110
				-
101- 54710-790- -	Public Safety Grants Program - Other Equipment	34,000	36,000	2,000
	54710 Total	34,000	36,000	2,000
				-
101- 54900-316-BONUS-	Other Public Safety - Contributions - Bonus Payments	-	57,400	57,400
101- 54900-316- -	Other Public Safety - Contributions	729,097	880,318	151,221
	54900 Total	729,097	937,718	208,621

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -55110-162- -	Local Health Center - Clerical Personnel	163,274	212,740	49,466
101- -55110-169- -	Local Health Center - Part-Time Personnel	14,000	-	(14,000)
101- -55110-186- -	Local Health Center - Longevity Pay	2,000	2,300	300
101- -55110-188-BONUS-	Local Health Center - Bonus Payments	-	5,521	5,521
101- -55110-201- -	Local Health Center - Social Security	10,991	13,675	2,684
101- -55110-204- -	Local Health Center - State Retirement	15,614	21,215	5,601
101- -55110-206- -	Local Health Center - Life Insurance	366	440	74
101- -55110-207- -	Local Health Center - Medical Insurance	42,221	66,051	23,830
101- -55110-208- -	Local Health Center - Dental Insurance	1,140	1,368	228
101- -55110-210- -	Local Health Center - Unemployment Compensation	710	874	164
101- -55110-212- -	Local Health Center - Employer Medicare Liability	2,660	3,165	505
101- -55110-307- -	Local Health Center - Communication	12,000	12,000	-
101- -55110-309- -	Local Health Center - Contracts With Government Agencies	35,580	35,580	-
101- -55110-355- -	Local Health Center - Travel	4,100	5,600	1,500
101- -55110-429- -	Local Health Center - Instructional Supplies	6,670	6,670	(0)
101- -55110-452- -	Local Health Center - Utilities	23,500	23,500	-
101- -55110-513- -	Local Health Center - Workman's Compensation Insurance	800	800	-
101- -55110-599- -	Local Health Center - Other Charges	4,096	4,096	-
	55110 Total	339,722	415,595	75,873
				-
101- -55120-186- -	Rabies And Animal Control - Longevity Pay	1,500	1,000	300
101- -55120-188-BONUS-	Rabies And Animal Control - Bonus Payments	-	1,771	1,771
101- -55120-189- -	Rabies And Animal Control - Other Salaries & Wages	63,322	68,387	5,065
101- -55120-196- -	Rabies And Animal Control - In-Service Training	2,000	2,000	-
101- -55120-201- -	Rabies And Animal Control - Social Security	4,050	4,585	536
101- -55120-204- -	Rabies And Animal Control - State Retirement	6,207	7,053	846
101- -55120-206- -	Rabies And Animal Control - Life Insurance	147	147	-
101- -55120-207- -	Rabies And Animal Control - Medical Insurance	23,618	32,667	9,049
101- -55120-208- -	Rabies And Animal Control - Dental Insurance	228	456	228
101- -55120-210- -	Rabies And Animal Control - Unemployment Compensation	262	289	27
101- -55120-212- -	Rabies And Animal Control - Employer Medicare Liability	980	1,047	67
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	14,000	4,000
101- -55120-451- -	Rabies And Animal Control - Uniforms	1,000	1,500	500
101- -55120-511- -	Rabies And Animal Control - Vehicle And Equipment Insurance	268	281	14
101- -55120-513- -	Rabies And Animal Control - Workman's Compensation Insurance	1,079	1,133	54
101- -55120-790- -	Rabies And Animal Control - Other Equipment	7,995	5,000	(2,995)
	55120 Total	130,070	145,731	15,661

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -55130-103- -	Ambulance/EMS - Assistant(s)	261,028	278,640	17,612
101- -55130-105- -	Ambulance/EMS - Supervisor/Director	72,088	77,856	5,768
101- -55130-131- -	Ambulance/EMS - Medical Personnel	3,000	3,000	-
101- -55130-162- -	Ambulance/EMS - Clerical Personnel	124,790	134,774	9,984
101- -55130-164- -	Ambulance/EMS - Attendants	1,878,145	2,028,397	150,252
101- -55130-169- -	Ambulance/EMS - Part-Time Personnel	250,000	270,000	20,000
101- -55130-186- -	Ambulance/EMS - Longevity Pay	40,800	33,000	(7,800)
101- -55130-187- -	Ambulance/EMS - Overtime Pay	460,000	634,000	174,000
101- -55130-188-BONUS-	Ambulance/EMS - Bonus Payments	-	119,206	119,206
101- -55130-189- -	Ambulance/EMS - Other Salaries & Wages	26,761	28,902	2,141
101- -55130-196- -	Ambulance/EMS - In-Service Training	2,400	2,400	-
101- -55130-201- -	Ambulance/EMS - Social Security	190,850	223,831	32,981
101- -55130-204- -	Ambulance/EMS - State Retirement	274,397	331,703	57,306
101- -55130-206- -	Ambulance/EMS - Life Insurance	3,807	3,441	(366)
101- -55130-207- -	Ambulance/EMS - Medical Insurance	508,884	476,743	(32,141)
101- -55130-208- -	Ambulance/EMS - Dental Insurance	10,032	8,664	(1,368)
101- -55130-210- -	Ambulance/EMS - Unemployment Compensation	12,313	14,309	1,996
101- -55130-212- -	Ambulance/EMS - Employer Medicare Liability	46,174	51,870	5,696
101- -55130-299- -	Ambulance/EMS - Other Fringe Benefits	120,000	175,000	55,000
101- -55130-307- -	Ambulance/EMS - Communication	39,000	39,000	-
101- -55130-317- -	Ambulance/EMS - Data Processing Services	15,000	25,000	10,000
101- -55130-334- -	Ambulance/EMS - Maintenance Agreements	40,000	40,000	-
101- -55130-336- -	Ambulance/EMS - Maintenance And Repair Services-Equipment	40,000	40,000	-
101- -55130-348- -	Ambulance/EMS - Postal Charges	8,000	10,000	2,000
101- -55130-355- -	Ambulance/EMS - Travel	2,000	3,000	1,000
101- -55130-356- -	Ambulance/EMS - Tuition	6,000	6,000	-
101- -55130-399- -	Ambulance/EMS - Other Contracted Services	100,000	100,000	-
101- -55130-412- -	Ambulance/EMS - Diesel Fuel	160,000	160,000	-
101- -55130-413- -	Ambulance/EMS - Drugs And Medical Supplies	240,000	240,000	-
101- -55130-435- -	Ambulance/EMS - Office Supplies	12,000	12,000	-
101- -55130-451- -	Ambulance/EMS - Uniforms	28,000	35,000	7,000
101- -55130-499- -	Ambulance/EMS - Other Supplies And Materials	10,000	10,000	-
101- -55130-502- -	Ambulance/EMS - Building And Contents Insurance	9,833	10,325	491
101- -55130-506- -	Ambulance/EMS - Liability Insurance	11,402	27,098	15,696
101- -55130-509- -	Ambulance/EMS - Refunds	25,000	25,000	-
101- -55130-511- -	Ambulance/EMS - Vehicle And Equipment Insurance	37,211	39,072	1,861
101- -55130-513- -	Ambulance/EMS - Workman's Compensation Insurance	132,556	124,058	(8,498)
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	-	370,000	370,000
101- -55130-790- -	Ambulance/EMS - Other Equipment	99,778	21,000	(78,778)
	55130 Total	5,331,249	6,262,288	931,039
101- -55720-160- -	Sanitation Education/Information - Guards	39,943	43,180	3,237
101- -55720-186- -	Sanitation Education/Information - Longevity Pay	1,500	1,500	-
101- -55720-188-BONUS-	Sanitation Education/Information - Bonus Payments	-	2,159	2,159
101- -55720-201- -	Sanitation Education/Information - Social Security	2,477	2,905	428
101- -55720-204- -	Sanitation Education/Information - State Retirement	3,995	4,761	766
101- -55720-206- -	Sanitation Education/Information - Life Insurance	74	74	-
101- -55720-207- -	Sanitation Education/Information - Medical Insurance	8,899	9,161	262
101- -55720-208- -	Sanitation Education/Information - Dental Insurance	228	228	-
101- -55720-210- -	Sanitation Education/Information - Unemployment Compensation	160	182	22
101- -55720-212- -	Sanitation Education/Information - Employer Medicare Liability	600	658	58
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	173	182	9
	55720 Total	74,699	81,640	6,941

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- 55900-105- -	Dept. Of Environment - Supervisor/Director	59,879	64,670	4,791
101- 55900-169- -	Dept. Of Environment - Part-time Personnel	26,250	28,350	2,100
101- 55900-186- -	Dept. Of Environment - Longevity Pay	3,000	3,000	-
101- 55900-188-BONUS-	Dept. Of Environment - Bonus Payments	-	5,278	5,278
101- 55900-189- -	Dept. Of Environment - Other Salaries & Wages	33,216	35,873	2,657
101- 55900-201- -	Dept. Of Environment - Social Security	7,400	8,505	1,105
101- 55900-204- -	Dept. Of Environment - State Retirement	9,310	11,085	1,775
101- 55900-206- -	Dept. Of Environment - Life Insurance	121	121	-
101- 55900-207- -	Dept. Of Environment - Medical Insurance	17,797	18,321	524
101- 55900-208- -	Dept. Of Environment - Dental Insurance	456	456	-
101- 55900-210- -	Dept. Of Environment - Unemployment Compensation	478	537	59
101- 55900-212- -	Dept. Of Environment - Employer Medicare Liability	1,791	1,946	155
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	5,000	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	100	(900)
101- 55900-719- -	Dept. Of Environment - Office Equipment	1,000	-	(1,000)
101- 55900-790- -	Dept. Of Environment - Other Equipment	1,500	-	(1,500)
	55900 Total	169,798	187,342	17,544
101- 56300-103- -	Senior Citizens Assistance - Assistant(s)	105,000	113,400	8,400
101- 56300-105- -	Senior Citizens Assistance - Supervisor/Director	39,006	42,126	3,120
101- 56300-140- -	Senior Citizens Assistance - Salary Supplements	6,300	6,300	-
101- 56300-186- -	Senior Citizens Assistance - Longevity Pay	1,200	300	(900)
101- 56300-188-BONUS-	Senior Citizens Assistance - Bonus Payments	-	6,359	6,359
101- 56300-201- -	Senior Citizens Assistance - Social Security	9,319	10,447	1,128
101- 56300-204- -	Senior Citizens Assistance - State Retirement	13,981	15,959	1,978
101- 56300-206- -	Senior Citizens Assistance - Life Insurance	414	403	(11)
101- 56300-207- -	Senior Citizens Assistance - Medical Insurance	48,910	45,801	(3,109)
101- 56300-208- -	Senior Citizens Assistance - Dental Insurance	684	684	-
101- 56300-210- -	Senior Citizens Assistance - Unemployment Compensation	602	673	71
101- 56300-212- -	Senior Citizens Assistance - Employer Medicare Liability	2,255	2,439	184
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	400	(200)
101- 56300-511- -	Senior Citizens Assistance - Vehicle And Equipment Insurance	1,387	1,456	69
101- 56300-599- -	Senior Citizens Assistance - Other Charges	250	300	50
101- 56300-719- -	Senior Citizens Assistance - Office Equipment	919	1,000	81
	56300 Total	236,183	253,403	17,220

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -56500-129-DA -	Libraries - Librarians - Dandridge Library	59,035	63,758	4,723
101- -56500-129-JC -	Libraries - Librarians - Jefferson City Library	88,296	120,320	32,024
101- -56500-129-SP -	Libraries - Librarians - Strawberry Plains Library	35,943	38,819	2,876
101- -56500-129-WP -	Libraries - Librarians - White Pine Library	61,418	66,332	4,914
101- -56500-169-DA -	Libraries - Part-Time Personnel - Dandridge Library	13,165	26,117	12,952
101- -56500-169-JC -	Libraries - Part-Time Personnel - Jefferson City Library	27,404	23,417	(3,987)
101- -56500-169-SP -	Libraries - Part-Time Personnel - Strawberry Plains Library	26,193	31,263	5,070
101- -56500-169-WP -	Libraries - Part-Time Personnel - White Pine Library	4,224	19,434	15,210
101- -56500-186-DA -	Libraries - Longevity Pay - Dandridge Library	1,300	1,500	200
101- -56500-188-DA -	Libraries - Bonus Payments - Dandridge Library	-	4,436	4,436
101- -56500-186-JC -	Libraries - Longevity Pay - Jefferson City Library	1,300	1,600	300
101- -56500-188-JC -	Libraries - Bonus Payments - Jefferson City Library	-	4,436	4,436
101- -56500-186-SP -	Libraries - Longevity Pay - Strawberry Plains Library	1,500	1,500	-
101- -56500-188-SP -	Libraries - Bonus Payments - Strawberry Plains Library	-	4,436	4,436
101- -56500-186-WP -	Libraries - Longevity Pay - White Pine Library	1,500	1,700	200
101- -56500-188-WP -	Libraries - Bonus Payments - White Pine Library	-	4,436	4,436
101- -56500-201-DA -	Libraries - Social Security - Dandridge Library	4,477	5,941	1,464
101- -56500-201-JC -	Libraries - Social Security - Jefferson City Library	7,174	9,286	2,112
101- -56500-201-SP -	Libraries - Social Security - Strawberry Plains Library	3,853	4,714	861
101- -56500-201-WP -	Libraries - Social Security - White Pine Library	4,070	5,698	1,628
101- -56500-204-DA -	Libraries - State Retirement - Dandridge Library	5,668	6,666	998
101- -56500-204-JC -	Libraries - State Retirement - Jefferson City Library	7,947	11,183	3,236
101- -56500-204-SP -	Libraries - State Retirement - Strawberry Plains Library	3,595	4,431	836
101- -56500-204-WP -	Libraries - State Retirement - White Pine Library	5,705	6,664	959
101- -56500-206-DA -	Libraries - Life Insurance - Dandridge Library	156	147	(9)
101- -56500-206-JC -	Libraries - Life Insurance - Jefferson City Library	228	293	65
101- -56500-206-SP -	Libraries - Life Insurance - Strawberry Plains Library	84	74	(10)
101- -56500-206-WP -	Libraries - Life Insurance - White Pine Library	156	147	(9)
101- -56500-207-DA -	Libraries - Medical Insurance - Dandridge Library	17,797	18,321	524
101- -56500-207-JC -	Libraries - Medical Insurance - Jefferson City Library	26,696	43,655	16,959
101- -56500-207-SP -	Libraries - Medical Insurance - Strawberry Plains Library	9,938	14,105	4,167
101- -56500-207-WP -	Libraries - Medical Insurance - White Pine Library	19,305	19,873	568
101- -56500-208-DA -	Libraries - Dental Insurance - Dandridge Library	456	456	-
101- -56500-208-JC -	Libraries - Dental Insurance - Jefferson City Library	684	912	228
101- -56500-208-WP -	Libraries - Dental Insurance - White Pine Library	456	456	-
101- -56500-210-DA -	Libraries - Unemployment Compensation - Dandridge Library	289	378	89
101- -56500-210-JC -	Libraries - Unemployment Compensation - Jefferson City Library	463	593	130
101- -56500-210-SP -	Libraries - Unemployment Compensation - Strawberry Plains Library	249	299	50
101- -56500-210-WP -	Libraries - Unemployment Compensation - White Pine Library	263	361	98
101- -56500-212-DA -	Libraries - Employer Medicare Liability - Dandridge Library	1,083	1,368	285
101- -56500-212-JC -	Libraries - Employer Medicare Liability - Jefferson City Library	1,736	2,149	413
101- -56500-212-SP -	Libraries - Employer Medicare Liability - Strawberry Plains Library	933	1,081	148
101- -56500-212-WP -	Libraries - Employer Medicare Liability - White Pine Library	985	1,308	323
101- -56500-307-DA -	Libraries - Communication - Dandridge Library	3,600	3,600	-
101- -56500-307-JC -	Libraries - Communication - Jefferson City Library	3,600	3,600	-
101- -56500-307-SP -	Libraries - Communication - Strawberry Plains Library	2,633	2,700	67
101- -56500-307-WP -	Libraries - Communication - White Pine Library	2,370	-	(2,370)
101- -56500-355-DA -	Libraries - Travel - Dandridge Library	405	405	-
101- -56500-355-JC -	Libraries - Travel - Jefferson City Library	500	500	-
101- -56500-355-SP -	Libraries - Travel - Strawberry Plains Library	214	650	436
101- -56500-355-WP -	Libraries - Travel - White Pine Library	375	1,141	766
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	2,750	450
101- -56500-399-SP -	Libraries - Other Contracted Services - Strawberry Plains Library	1,370	1,500	130
101- -56500-399-WP -	Libraries - Other Contracted Services - White Pine Library	400	400	-
101- -56500-429-JC -	Libraries - Instructional Supplies - Jefferson City Library	1,250	1,500	250
101- -56500-429-WP -	Libraries - Instructional Supplies - White Pine Library	150	200	50
101- -56500-432-DA -	Libraries - Library Books - Dandridge Library	6,000	8,000	2,000
101- -56500-432-JC -	Libraries - Library Books - Jefferson City Library	5,000	6,000	1,000
101- -56500-432-SP -	Libraries - Library Books - Strawberry Plains Library	3,573	4,000	427

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -56500-432-WP -	Libraries - Library Books - White Pine Library	5,500	6,500	1,000
101- -56500-435-DA -	Libraries - Office Supplies - Dandridge Library	1,700	1,800	100
101- -56500-435-JC -	Libraries - Office Supplies - Jefferson City Library	1,500	2,000	500
101- -56500-435-SP -	Libraries - Office Supplies - Strawberry Plains Library	642	1,000	358
101- -56500-435-WP -	Libraries - Office Supplies - White Pine Library	1,200	1,200	-
101- -56500-437-DA -	Libraries - Periodicals - Dandridge Library	750	750	-
101- -56500-437-JC -	Libraries - Periodicals - Jefferson City Library	800	800	-
101- -56500-437-SP -	Libraries - Periodicals - Strawberry Plains Library	321	350	29
101- -56500-437-WP -	Libraries - Periodicals - White Pine Library	800	800	-
101- -56500-452-SP -	Libraries - Utilities - Strawberry Plains Library	3,424	3,900	476
101- -56500-471-DA -	Libraries - Software - Dandridge Library	1,000	900	(100)
101- -56500-471-JC -	Libraries - Software - Jefferson City Library	700	1,000	300
101- -56500-471-WP -	Libraries - Software - White Pine Library	250	250	-
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	1,772	1,872	100
101- -56500-599-JC -	Libraries - Other Charges - Jefferson City Library	1,500	1,500	-
101- -56500-599-SP -	Libraries - Other Charges - Strawberry Plains Library	856	1,000	144
101- -56500-599-WP -	Libraries - Other Charges - White Pine Library	2,157	2,157	-
101- -56500-709-DA -	Libraries - Data Processing Equipment - Dandridge Library	775	800	25
101- -56500-709-JC -	Libraries - Data Processing Equipment - Jefferson City Library	1,500	2,000	500
101- -56500-709-WP -	Libraries - Data Processing Equipment - White Pine Library	600	1,000	400
101- -56500-790-DA -	Libraries - Other Equipment - Dandridge Library	275	300	25
101- -56500-790-JC -	Libraries - Other Equipment - Jefferson City Library	300	300	-
101- -56500-790-SP -	Libraries - Other Equipment - Strawberry Plains Library	321	1,000	679
101- -56500-790-WP -	Libraries - Other Equipment - White Pine Library	700	700	-
	56500 Total	509,157	646,438	137,281
101- -57100-140- -	Agricultural Ext. Service - Salary Supplements	87,286	113,374	26,088
101- -57100-201- -	Agricultural Ext. Service - Social Security	5,412	7,030	1,618
101- -57100-204- -	Agricultural Ext. Service - State Retirement	12,869	17,857	4,988
101- -57100-207- -	Agricultural Ext. Service - Medical Insurance	17,642	28,327	20,327
101- -57100-210- -	Agricultural Ext. Service - Unemployment Compensation	350	350	350
101- -57100-212- -	Agricultural Ext. Service - Employer Medicare Liability	1,310	1,644	1,648
101- -57100-299- -	Agricultural Ext. Service - Other Fringe Benefits	3,108	4,005	897
101- -57100-307- -	Agricultural Ext. Service - Communication	6,000	6,000	-
101- -57100-320- -	Agricultural Ext. Service - Dues And Memberships	600	600	-
101- -57100-334- -	Agricultural Ext. Service - Maintenance Agreements	1,300	1,500	200
101- -57100-349- -	Agricultural Ext. Service - Printing, Stationery And Forms	1,000	1,000	-
101- -57100-355- -	Agricultural Ext. Service - Travel	12,000	12,000	-
101- -57100-415- -	Agricultural Ext. Service - Electricity	2,700	2,800	100
101- -57100-429- -	Agricultural Ext. Service - Instructional Supplies	500	500	-
101- -57100-434- -	Agricultural Ext. Service - Natural Gas	1,450	1,450	-
101- -57100-454- -	Agricultural Ext. Service - Water And Sewer	350	350	-
101- -57100-513- -	Agricultural Ext. Service - Workman's Compensation Insurance	150	164	14
101- -57100-599- -	Agricultural Ext. Service - Other Charges	640	600	(40)
	57100 Total	154,667	199,551	44,884

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -57500-161- -	Soil Conservation - Secretary(s)	-	30,056	30,056
101- -57500-186- -	Soil Conservation - Longevity Pay	-	800	800
101- -57500-188-BONUS-	Soil Conservation - Bonus Payments	-	1,503	1,503
101- -57500-189-SOILC-	Soil Conservation - Other Salaries & Wages - Soil Conservation Grant	-	30,056	30,056
101- -57500-201- -	Soil Conservation - Social Security	-	3,870	3,870
101- -57500-204- -	Soil Conservation - State Retirement	-	6,470	6,470
101- -57500-206- -	Soil Conservation - Life Insurance	-	147	147
101- -57500-207- -	Soil Conservation - Medical Insurance	-	24,313	24,313
101- -57500-208- -	Soil Conservation - Dental Insurance	-	456	456
101- -57500-210- -	Soil Conservation - Unemployment Compensation	-	247	247
101- -57500-212- -	Soil Conservation - Employer Medicare Liability	-	894	894
101- -57500-320- -	Soil Conservation - Dues And Memberships	-	500	500
101- -57500-355- -	Soil Conservation - Travel	-	1,176	1,176
	57500 Total	-	100,488	100,488
101- -58110-105- -	Tourism - Supervisor/Director	73,500	79,380	5,880
101- -58110-169- -	Tourism - Part-Time Personnel	23,751	53,832	30,081
101- -58110-186- -	Tourism - Longevity	-	300	300
101- -58110-188-BONUS-	Tourism - Bonus Payments	-	4,219	4,219
101- -58110-201- -	Tourism - Social Security	6,030	8,540	2,510
101- -58110-204- -	Tourism - State Retirement	6,615	7,561	946
101- -58110-206- -	Tourism - Life Insurance	74	74	-
101- -58110-207- -	Tourism - Medical Insurance	11,108	11,434	326
101- -58110-208- -	Tourism - Dental Insurance	228	228	-
101- -58110-210- -	Tourism - Unemployment Compensation	390	550	160
101- -58110-212- -	Tourism - Employer Medicare Liability	1,459	1,993	534
101- -58110-302- -	Tourism - Advertising	50,000	50,000	-
101- -58110-302-LADV-	Tourism - Advertising - Local Advertisement	-	10,000	10,000
101- -58110-302-TDTD-	Tourism - Advertising - TDTD Grant	-	10,000	10,000
101- -58110-307- -	Tourism - Communication	50,000	50,000	-
101- -58110-312- -	Tourism - Contracts With Private Agencies	140,000	140,000	-
101- -58110-312-TDTD-	Tourism - Contracts With Private Agencies - TDTD Grant	-	20,000	20,000
101- -58110-320- -	Tourism - Memberships & Dues	6,000	8,000	2,000
101- -58110-355- -	Tourism - Travel	6,000	5,000	(1,000)
101- -58110-435- -	Tourism - Office Supplies	2,500	1,500	(1,000)
101- -58110-599- -	Tourism - Other Charges	2,500	2,500	-
101- -58110-719- -	Tourism - Office Equipment	1,000	-	(1,000)
	58110 Total	381,155	465,111	83,956

GL Account	Description	22 - 23 Approved	23 - 24 Approved	Variance
101- -58300-105- -	Veterans' Services - Supervisor/Director	35,395	38,226	2,831
101- -58300-186- -	Veterans' Services - Longevity Pay	600	700	100
101- -58300-188 BONUS-	Veterans' Services - Bonus Payments	-	1,912	1,912
101- -58300-201- -	Veterans' Services - Social Security	2,195	2,532	337
101- -58300-204- -	Veterans' Services - State Retirement	3,186	3,641	455
101- -58300-206- -	Veterans' Services - Life Insurance	37	37	-
101- -58300-210- -	Veterans' Services - Unemployment Compensation	142	161	19
101- -58300-212- -	Veterans' Services - Employer Medicare Liability	531	582	51
101- -58300-307- -	Veterans' Services - Communication	800	800	-
101- -58300-355- -	Veterans' Services - Travel	1,000	1,000	-
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	-	-	-
	58300 Total	45,235	50,940	5,705
				-
101- -58500-316- -	Contributions To Other Agencies - Contributions	1,128,564	1,199,333	70,769
	58500 Total	1,128,564	1,199,333	70,769
				-
101- -99100-590- -	Transfers Out - Transfers To Other Funds	782,863	519,368	(263,495)
	99100 Total	782,863	519,368	(263,495)
				-
	Total Expense	26,723,750	30,374,704	3,650,954

FIRE DEPARTMENTS, NON-PROFIT, OCCUPANCY TAX

	22-23 Budget	23-24 Approved	Variance
<u>Fire Departments</u>			
(1) Baneberry	65,000	65,000	-
(2) Chestnut Hill VFD	66,379	86,293	19,914
(3) Dandridge	85,660	111,358	25,698
(4) Jefferson City	74,525	96,882	22,357
(5) Kansas Talbott VFD	65,000	84,500	19,500
(6) Lakeway Central VFD	65,000	84,500	19,500
(7) Parrotts Chapel Community VFD	65,000	84,500	19,500
(8) New Market VFD	103,000	133,900	30,900
(9) White Pine	67,000	87,100	20,100
Total Fire Departments	\$ 656,564	\$ 834,033	\$ 177,469
<u>Other Non-Profits</u>			
(10) Jefferson Co. Rescue Squad	71,000	92,300	21,300
(11) Boys & Girls Clubs of Dumplin Valley	100,000	-	(100,000)
(12) Safe Space	4,000	8,000	4,000
(13) SCHAS	2,000	-	(2,000)
(14) C.A.R.E.	130,000	130,000	-
(15) Jefferson Co Auxiliary Radio Emerg Svs	-	2,500	2,500
Total Other Non Profit Organizations	\$ 307,000	\$ 232,800	\$ (74,200)
<u>Occupancy Tax</u>			
(16) Chamber of Commerce	65,000	32,500	(32,500)
(17) Jefferson County Alliance	100,000	100,000	-
Total Occupancy Tax	\$ 165,000	\$ 132,500	\$ (32,500)
GRAND TOTAL	\$ 1,128,564	\$ 1,199,333	\$ 70,769

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
112- -34510- - -	Restricted for General Government	(39,000)	(39,000)	-
112- -40266- - -	Litigation Tax-Jail, Wrkhse, Courthouse	40,000	40,000	-
	Total Revenue	1,000	1,000	-
112- -52900-510-	Other Finance - Trustee's Commission	1,000	1,000	-
112- -99100-590-	Transfers Out - Transfers To Other Funds	-	-	-
	Total Expense	1,000	1,000	-

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
114- -34520- - -	Restricted for Administration of Justice	-	-	-
114- -40260- - -	Litigation Tax - Special Purpose	11,464	11,868	404
	Total Revenue	11,464	11,868	404
114- -52900-510-	Other Finance - Trustee's Commission	100	138	38
114- -54210-432-	Jail - Library Books	11,364	11,730	366
	Total Expense	11,464	11,868	404

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
116- -34530- - -	Restricted for Public Health and Welfare	176,970	(3,699)	(180,669)
116- -40110- - -	Current Property Tax	1,735,175	2,179,224	444,049
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- -44145- - -	Sale of Recycled Materials	-	140,000	140,000
116- -46170- - -	Solid Waste Grants	-	-	-
116- -49800- - -	Transfers In (From Fund 101)	-	-	-
	Total Revenue	2,019,159	2,422,539	403,380

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
116- -55731-105- -	Waste Pickup - Supervisor/Director	36,143	39,035	2,892
116- -55731-169- -	Waste Pickup - Part-Time Personnel	42,000	50,360	8,360
116- -55731-186- -	Waste Pickup - Longevity Pay	11,250	10,300	(950)
116- -55731-187- -	Waste Pickup - Overtime Pay	40,122	40,122	-
116- -55731-188-BONUS-	Waste Pickup - Bonus Payments	-	23,747	23,747
116- -55731-189- -	Waste Pickup - Other Salaries & Wages	409,095	436,823	27,728
116- -55731-201- -	Waste Pickup - Social Security	32,697	37,224	4,527
116- -55731-204- -	Waste Pickup - State Retirement	46,436	53,268	6,832
116- -55731-206- -	Waste Pickup - Life Insurance	1,036	1,132	96
116- -55731-207- -	Waste Pickup - Medical Insurance	141,776	162,505	20,729
116- -55731-208- -	Waste Pickup - Dental Insurance	2,052	2,736	684
116- -55731-210- -	Waste Pickup - Unemployment Compensation	5,274	5,901	627
116- -55731-212- -	Waste Pickup - Employer Medicare Liability	7,911	8,557	646
116- -55731-312- -	Waste Pickup - Contracts With Private Agencies	10,000	10,000	-
116- -55731-338- -	Waste Pickup - Maintenance And Repair Services-Vehicle	80,000	80,000	-
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	1,100,000	325,000
116- -55731-409- -	Waste Pickup - Crushed Stone	600	600	-
116- -55731-412- -	Waste Pickup - Diesel Fuel	52,000	80,000	28,000
116- -55731-425- -	Waste Pickup - Gasoline	6,500	6,500	-
116- -55731-433- -	Waste Pickup - Lubricants	8,625	12,500	3,875
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	6,000	6,000	-
116- -55731-452- -	Waste Pickup - Utilities	18,000	20,000	2,000
116- -55731-499- -	Waste Pickup - Other Supplies And Materials	12,000	12,000	-
116- -55731-502- -	Waste Pickup - Building And Contents Insurance	345	362	17
116- -55731-506- -	Waste Pickup - Liability Insurance	479	503	24
116- -55731-510- -	Waste Pickup - Trustee's Commission	45,000	45,000	-
116- -55731-511- -	Waste Pickup - Vehicle And Equipment Insurance	29,970	31,469	1,499
116- -55731-513- -	Waste Pickup - Workman's Compensation Insurance	35,428	21,145	(14,283)
116- -55731-599- -	Waste Pickup - Other Charges	9,000	9,000	-
116- -55731-733- -	Waste Pickup - Solid Waste Equipment	113,670	75,000	(38,670)
	Total Expense	2,019,159	2,422,539	403,380

GL Account	Description	22 - 23 Budget	23 - 24 Approved
122- -34525- - -	Restricted for Public Safety	12,000	11,400
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
	Total Revenue	39,000	38,400
122- -54150-357-	Drug Enforcement - Veterinary Services	2,500	5,000
122- -54150-399-	Drug Enforcement - Other Contracted Services	-	-
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	400
122- -54150-599-	Drug Enforcement - Other Charges	10,000	9,500
122- -54150-790-	Drug Enforcement - Other Equipment	10,000	7,500
	Total Expense	39,000	38,400

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
127- -34512- - -	Restricted for Gen. Govt - ARPA Grant	15,740,229	12,864,331	(2,875,898)
	Total Revenue	15,740,229	12,864,331	(2,875,898)
127- -91401-302-	ARPA - Advertising	275	-	(275)
127- -91401-304-	ARPA - Architects	45,000	1,560	(43,440)
127- -91402-706-	ARPA - Building Construction	4,654,580	3,607,255	(1,047,325)
127- -91401-706-	ARPA - Building Construction	2,000,000	745,000	(1,255,000)
127- -58831-169-	ARPA - Part-time Personnel	243,279	-	(243,279)
127- -58831-201-	ARPA - Social Security	15,253	-	(15,253)
127- -58831-206-	ARPA - Life Insurance	360	-	(360)
127- -58831-207-	ARPA - Medical Insurance	9,903	-	(9,903)
127- -58831-208-	ARPA - Dental Insurance	912	-	(912)
127- -58831-210-	ARPA - Unemployment Compensation	2,480	-	(2,480)
127- -58831-212-	ARPA - Employer Medicare Liability	3,568	-	(3,568)
127- -58831-316-	ARPA - Contributions	542,117	465,977	(76,140)
127- -58831-452-	ARPA - Utilities	1,000,000	1,000,000	-
127- -58831-454-	ARPA - Water and Sewer	1,664,125	1,664,125	-
127- -58831-599-	ARPA - Other Charges	30,154	30,154	-
127- -58831-718-	ARPA - Motor Vehicles (Sheriff - 5 Explorers)	209,108	204,000	(5,108)
127- -58831-790-	ARPA - Other Equipment (EMS)	151,115	89,000	(62,115)
127- -58836-454-	ARPA TDEC - Water and Sewer	4,883,760	4,883,760	-
127- -58836-599-	ARPA TDEC - Other Charges	284,240	173,500	(110,740)
	Total Expense	15,740,229	12,864,331	(2,614,835)

GL Account	Description	22 - 23 Budget	23 - 24 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	22 - 23 Budget	23 - 24 Approved	Variance
131- -34550- - -	Restricted for Highway/Public Works	617,598	623,197	5,599
131- -40110- - -	Current Property Tax	2,402,550	2,860,232	457,682
131- -40120- - -	Trustee's Collections - Prior Year	68,685	68,685	-
131- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	55,790	55,790	-
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	-
	Total Revenue	5,206,296	5,669,577	463,280

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
131- -61000-101- -	Admin - County Official/Administrative Officer	106,901	112,246	5,345
131- -61000-119- -	Admin - Accountants/Bookkeepers	54,418	58,901	4,483
131- -61000-162- -	Admin - Clerical Personnel	29,402	31,802	2,400
131- -61000-186- -	Admin - Longevity Pay	1,900	2,000	100
131- -61000-188-BONUS-	Admin - Bonus Payments	-	4,534	4,534
131- -61000-191- -	Admin - Board & Committee Members Fees	17,520	17,520	-
131- -61000-201- -	Admin - Social Security	12,911	14,075	1,164
131- -61000-204- -	Admin - State Retirement	18,778	21,305	2,527
131- -61000-206- -	Admin - Life Insurance	220	220	-
131- -61000-207- -	Admin - Medical Insurance	26,133	26,901	768
131- -61000-208- -	Admin - Dental Insurance	456	456	-
131- -61000-210- -	Admin - Unemployment Compensation	625	676	51
131- -61000-212- -	Admin - Employer Medicare Liability	3,124	3,263	139
131- -61000-307- -	Admin - Communication	13,400	13,400	-
131- -61000-317- -	Admin - Data Processing Services	776	776	-
131- -61000-320- -	Admin - Dues & Memberships	3,504	3,504	-
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	5,920	5,920	-
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	1,155,999	1,274,245	118,246
131- -62000-186- -	Highway & Bridge Maint. - Longevity Pay	28,500	30,500	2,000
131- -62000-187- -	Highway & Bridge Maint. - Overtime Pay	114,550	114,550	-
131- -62000-188-BONUS-	Highway & Bridge Maint. - Bonus Payments	-	56,025	56,025
131- -62000-201- -	Highway & Bridge Maint. - Social Security	78,775	91,470	12,695
131- -62000-204- -	Highway & Bridge Maint. - State Retirement	123,573	145,999	22,426
131- -62000-206- -	Highway & Bridge Maint. - Life Insurance	2,376	2,402	26
131- -62000-207- -	Highway & Bridge Maint. - Medical Insurance	333,312	344,931	11,619
131- -62000-208- -	Highway & Bridge Maint. - Dental Insurance	5,700	5,472	(228)
131- -62000-210- -	Highway & Bridge Maint. - Unemployment Compensation	3,812	4,335	523
131- -62000-212- -	Highway & Bridge Maint. - Employer Medicare Liability	19,059	20,950	1,891
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	16,500	1,500

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
131- -62000-499- -	Highway & Bridge Maint. - Other Supplies & Materials	15,258	15,258	-
131- -63100-142- -	Operation & Maint. Of Equip - Mechanic(s)	218,213	268,986	50,773
131- -63100-186- -	Operation & Maint. Of Equip - Longevity Pay	4,600	5,600	1,000
131- -63100-187- -	Operation & Maint. Of Equip - Overtime Pay	30,000	30,000	-
131- -63100-188-BONUS-	Operation & Maint. Of Equip - Bonus Payments	-	10,449	10,449
131- -63100-201- -	Operation & Maint. Of Equip - Social Security	15,408	19,551	4,143
131- -63100-204- -	Operation & Maint. Of Equip - State Retirement	24,219	30,963	6,744
131- -63100-206- -	Operation & Maint. Of Equip - Life Insurance	440	440	-
131- -63100-207- -	Operation & Maint. Of Equip - Medical Insurance	53,391	63,315	9,924
131- -63100-208- -	Operation & Maint. Of Equip - Dental Insurance	456	684	228
131- -63100-210- -	Operation & Maint. Of Equip - Unemployment Compensation	746	930	184
131- -63100-212- -	Operation & Maint. Of Equip - Employer Medicare Liability	3,728	4,492	764
131- -63100-336- -	Operation & Maint. Of Equip - Maint. & Repair Services-Equip	200,000	200,000	-
131- -63100-412- -	Operation & Maint. Of Equip - Diesel Fuel	92,700	102,200	9,500
131- -63100-425- -	Operation & Maint. Of Equip - Gasoline	144,000	156,000	12,000
131- -63100-433- -	Operation & Maint. Of Equip - Lubricants	40,000	40,000	-
131- -63100-434- -	Operation & Maint. Of Equip - Natural Gas	90,058	92,759	2,701
131- -63100-450- -	Operation & Maint. Of Equip - Tires & Tubes	32,040	32,040	-
131- -63100-454- -	Operation & Maint. Of Equip - Water & Sewer	758	781	23
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	287,768	318,652	30,884
131- -63400-186- -	Quarry Operations - Longevity Pay	5,300	6,200	900
131- -63400-187- -	Quarry Operations - Overtime Pay	44,127	44,127	-
131- -63400-188-BONUS-	Quarry Operations - Bonus Payments	-	10,790	10,790
131- -63400-201- -	Quarry Operations - Social Security	20,578	23,546	2,968
131- -63400-204- -	Quarry Operations - State Retirement	31,818	36,902	5,084
131- -63400-206- -	Quarry Operations - Life Insurance	659	659	-
131- -63400-207- -	Quarry Operations - Medical Insurance	95,411	122,504	27,093
131- -63400-208- -	Quarry Operations - Dental Insurance	1,368	1,368	-
131- -63400-210- -	Quarry Operations - Unemployment Compensation	996	1,121	125
131- -63400-212- -	Quarry Operations - Employer Medicare Liability	4,979	5,417	438
131- -63400-323- -	Quarry Operations - Explosive & Drilling Services	80,000	80,000	-
131- -63400-336- -	Quarry Operations - Maint. & Repair Services-Equip	40,000	50,000	10,000
131- -63400-415- -	Quarry Operations - Electricity	201,018	207,049	6,031
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	12,681	13,315	634
131- -65000-506- -	Other Charges - Liability Insurance	13,112	13,767	655
131- -65000-510- -	Other Charges - Trustee's Commission	74,909	77,850	2,941
131- -65000-511- -	Other Charges - Vehicle & Equip Insurance	30,688	32,990	2,302
131- -66000-513- -	Employee Benefits - Workman's Compensation Insurance	115,380	121,149	5,769

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
131- -68000-705- -	Capital Outlay - Bridge Construction	91,662	91,662	-
	Total Expense	5,206,296	5,669,577	463,280

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
151- -34680- - -	Committed for Debt Service ()=favorable	(259,957)	(2,266,212)	(2,006,255)
151- -34680- -RZED -	Committed for Debt Service - RZED, Series 2010	-	(1,172,000)	(1,172,000)
151- -40110- - -	Current Property Tax (\$0.15+0.03-0.02)= \$0.16	2,135,600	2,179,224	43,624
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	2,048,998	2,069,488	20,490
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 Reimbursement	795,475	931,375	135,900
151- -47715- - -	Tax Credit Bond - GOB Series 2010 Rebate	442,656	442,656	-
151- -49800- -QSCB -	Transfers In - QSCB Rebate	476,664	484,368	7,704
	Total Revenue	8,645,212	5,674,676	(2,970,537)
151- -82110-601- -	General Government - Principal On Bonds	405,000	550,000	145,000
151- -82110-612- -	General Government - Principal On Other Loans	1,005,000	-	(1,005,000)
151- -82130-601- -	Education - Principal On Bonds	2,665,000	1,105,000	(1,560,000)
151- -82130-612-EESI -	Education - Principal On Other Loans - EESI	895,400	179,628	(715,772)
151- -82130-612-QSCB -	Education - Principal On Other Loans - QSCB		661,112	661,112
151- -82210-603- -	General Government - Interest On Bonds	390,475	381,375	(9,100)
151- -82210-613- -	General Government - Interest On Other Loans	172,000	-	(172,000)
151- -82230-603- -	Education - Interest On Bonds	1,778,916	1,646,667	(132,250)
151- -82230-613-EESI -	Education - Interest On Other Loans - EESI	1,182,420	1,872	(1,180,548)
151- -82230-613-QSCB -	Education - Interest On Other Loans - QSCB		998,014	998,014
151- -82310-510- -	General Government - Trustee's Commission	125,000	125,000	-
151- -82310-699- -	General Government - Other Debt Service	26,000	17,524	(8,476)
151- -82310-699-QSCB -	General Government - Other Debt Service - QSCB		8,484	8,484
151- -99100-590- -	Transfers Out - Transfers To Other Funds	-	-	-
	Total Expense	8,645,212	5,674,676	(2,970,536)

Principal	Remaining Principal	2023-2024 Principal
GOB Series 2020A - Schools	13,410,000	795,000
GOB Series 2021A - Schools	6,250,000	310,000
GOB Series 2010 - Schools	16,000,000	-
QSCB Series 2010 - Schools	2,771,849	661,112
EESI - Schools	179,628	179,628
Schools	38,611,477	1,945,740
GOB Series 2020B - Nursing Home	7,650,000	190,000
GOB Series 2021B - Nursing Home	4,925,000	310,000
GOB Series 2022 - Nursing Home	2,000,000	50,000
Nursing Home	14,575,000	550,000
QSCB - Admin Cost		
General Gov. - Trustee's Commission		
Total Principal	53,186,477	2,495,740

Interest		Rate	2023-2024 Interest
GOB Series 2020A - Schools	F	3.40%	445,819
GOB Series 2021A - Schools	F	2.30%	140,848
GOB Series 2010 - Schools	F	3.90%	1,060,000
QSCB Series 2010 - Schools	F	0.90%	998,014
EESI - Schools	F	1.90%	1,872
GOB Series 2020B - Nursing Home	F	3.00%	229,500
GOB Series 2021B - Nursing Home	F	1.90%	91,875
GOB Series 2022 - Nursing Home	F	3.00%	60,000
Total Interest		2.54%	3,027,928

Misc	
QSCB - Admin Cost	26,008
General Gov. - Trustee's Commission	125,000
Total Debt Service Expense	5,674,676

JEFFERSON COUNTY, TENNESSEE
Excludes Nursing Home Debt

Summary
of
Outstanding Debt

For Fiscal Year Beginning July 1, 2023

As of April 14, 2023

Prepared By:

Cumberland Securities Company, Inc.

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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	• Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or rates) • Credit ratings negatively impacted • Access to capital markets impaired • Possibility of receivership or bankruptcy for certain issuers
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	• Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	• Inability to refinance at lower interest rates
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	• Negative arbitrage resulting in a higher cost of funds
Tax Compliance Risk	For tax exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	• Increase in debt service costs retroactively to date of issuance • Possible mandatory redemption of bonds affected • Risk of IRS Audit • Difficulty in refinancing the bonds • Access to tax exempt market impacted • Difficulty in issuing future tax-exempt debt

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)	• Increase in debt service cost (up to maximum rate) • Lower debt service coverage • Lower cash reserves
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)	• Increase in debt service costs • Lower debt service coverage • Lower cash reserves • Provision should be made for alternate mechanism to determine rate
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	• Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues) • Credit ratings negatively impacted • Default could impact remarketing which could cause increase in debt service costs • Access to capital markets impaired
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)	• Ratings change could impact remarketing which could cause an increase in debt service cost • Higher liquidity facility fees resulting in higher cost of funds
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketed, resulting in Bank Bonds (VRDB)	• Increase in debt service costs due to higher bank bond rate and accelerated principle repayment • May be required to refinance or term out the VRDB's • Inability to refinance or possibly higher interest rates
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)	• Issuer required to repay principal and accrued interest if Issuer is not able to refinance • Increase in debt service costs
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	• Ratings change could impact remarketing which could cause an increase in debt service cost
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	• Hard Put: must repay principal and accrued interest or Event of Default • Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate • Increase in debt service costs upon any refinancing • Inability to refinance or possibly higher interest rates
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	• Increase in debt service costs • Higher liquidity facility fees resulting in higher cost of funds
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)	• Negative arbitrage resulting in higher cost of funds
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)	• Higher interest rates • Difficulty remarketing the VRDB's • May require appointment of a successor remarketing agent
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)	• Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance • Increase in debt service costs
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)	• Increase in debt service costs retroactively to date of issuance • Possible mandatory redemption of bonds affected • Risk of IRS audit • Difficulty in refinancing the bonds • Access to tax exempt market impacted • Difficulty in issuing future tax-exempt debt

Jefferson County, Tennessee

Summary of Debt

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\$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)
06/30/2023	-	-	-	-	-	-	-
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
Total	\$2,771,847.96		\$2,311,405.20	\$5,083,253.16	(2,144,984.03)	\$36,022.83	\$2,974,291.96

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.....	2.591 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
06/01/2023	-	-	-	-	-	-
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
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

\$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
12/01/2038	-	-	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
Total	\$16,000,000.00	-	\$16,574,093.76	(6,921,341.54)	\$25,652,752.22	-

Date And Term Structure

Dated.....	6/01/2023
Delivery Date.....	6/01/2023
Frequency of Interest Payments.....	2 Per Year
First Coupon Date.....	12/01/2023
First Serial Maturity Date.....	6/01/2037

Yield Statistics

Average Coupon.....	3.8584000%
Bond Year Dollars.....	\$250,175.00
Average Life.....	15.636 Years
Weighted Average Maturity.....	15.636 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
06/30/2023	-	-	-	-
06/30/2024	179,627.37	2.500%	1,871.30	181,498.67
Total	\$179,627.37	-	\$1,871.30	\$181,498.67

Date And Term Structure

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

Yield Statistics

Average Coupon.....	2.4999824%
Weighted Average Maturity.....	0.417 Years

\$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
06/01/2023	-	-	-	-	-
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
Total	\$13,410,000.00	-	\$2,730,362.62	\$16,140,362.62	-

Date And Term Structure

Dated.....	6/01/2023
First Coupon Date.....	12/01/2023
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2024

Yield Statistics

Average Coupon.....	2.7211108%
Weighted Average Maturity.....	7.482 Years
Bond Year Dollars.....	\$100,340.00
Bond Yield for Arbitrage Purposes.....	2.7594866%
True Interest Cost (TIC).....	2.7594866%

\$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
06/01/2023	-	-	-	-	-
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	-	-	-	-	558,447.50
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
Total	\$6,250,000.00	-	\$911,495.00	\$7,161,495.00	-

Date And Term Structure

Dated.....	6/01/2023
First Coupon Date.....	12/01/2023
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2024

Yield Statistics

Average Coupon.....	1.9604151%
Weighted Average Maturity.....	7.439 Years
Bond Year Dollars.....	\$46,495.00
Bond Yield for Arbitrage Purposes.....	1.9753853%
True Interest Cost (TIC).....	1.8570486%

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

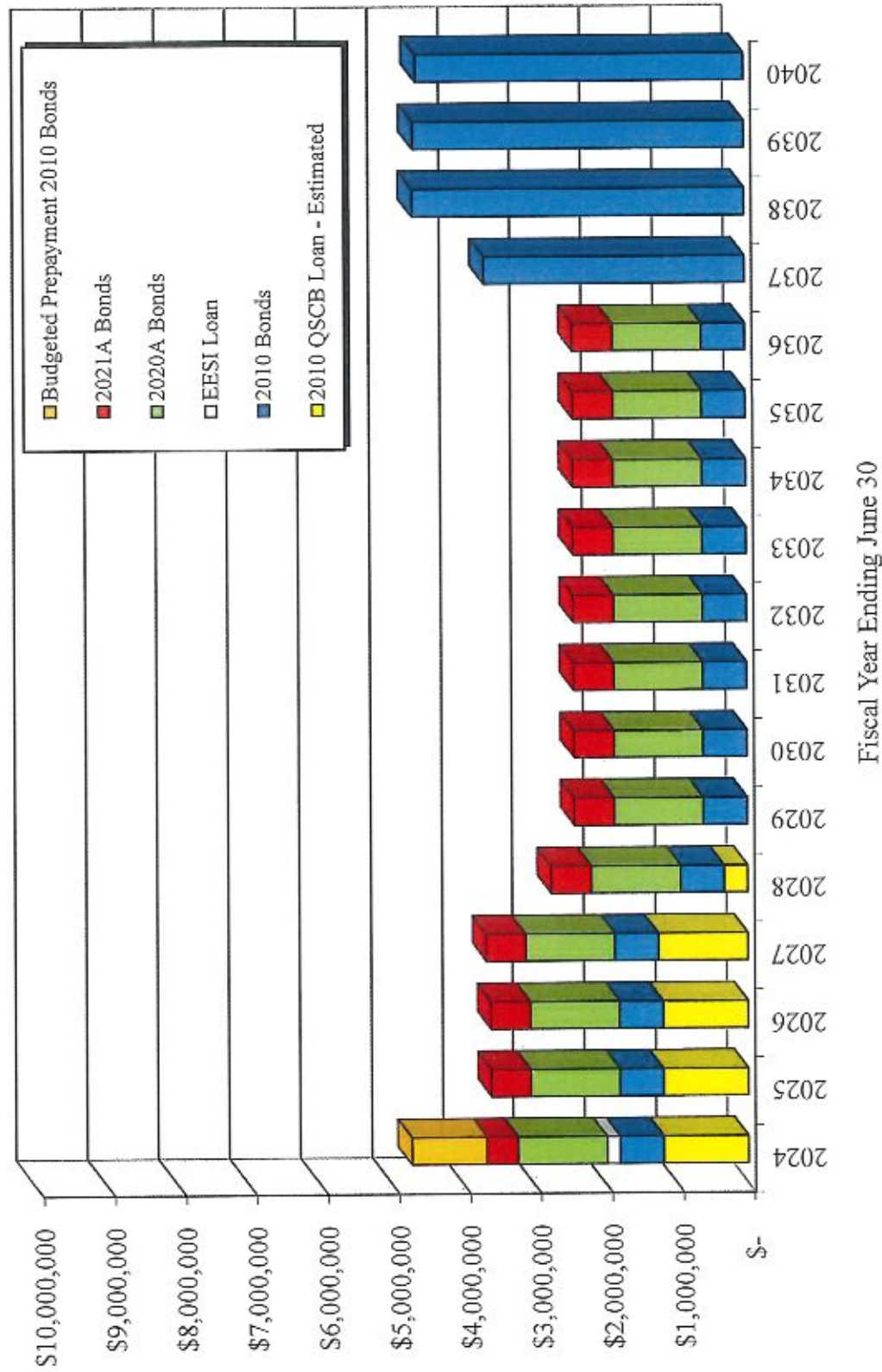
Estimated Aggregate Debt Service

Date	Principal	Gross Interest	State Fees	Total P+I (Excludes QSCBs Rebates)	Estimated Treasury Rebate on RZEDB	Total P+I (Net of QSCBs Rebates)
06/30/2023	-	-	-	-	-	-
06/30/2024	1,945,738.81	2,162,183.16	8,475.96	4,116,397.93	(442,656.00)	3,673,741.93
06/30/2025	1,921,111.44	2,111,261.86	8,475.96	4,040,849.26	(442,656.00)	3,598,193.26
06/30/2026	1,981,111.44	2,056,761.86	8,475.96	4,046,349.26	(442,656.00)	3,603,693.26
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
Total	\$38,611,476.32	\$22,786,050.68	\$36,022.83	\$61,433,549.83	(6,921,341.54)	\$54,512,208.29

Par Amounts Of Selected Issues

2010 QSCB - Principal.....	2,771,848.95
2010 - RZEDB - 6-1-2023.....	16,000,000.00
2011 Energy Loan.....	179,627.37
2020 Ref - 6-1-2028.....	13,410,000.00
2021A - 2015 - 6-1-2029.....	6,250,000.00
TOTAL.....	38,611,476.32

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



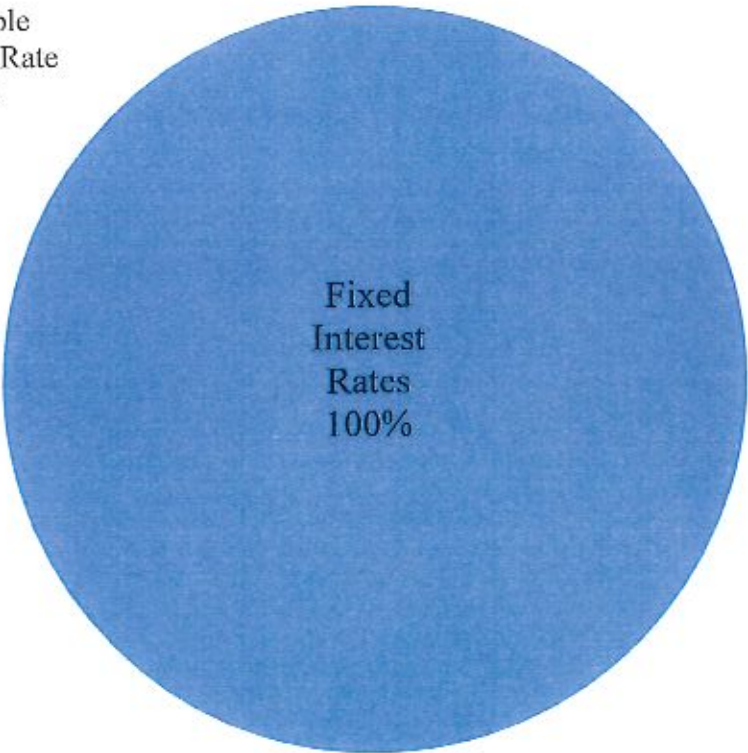
Jefferson County, Tennessee

Fixed Rate vs Variable Debt Ratio - Excludes Nursing Home

Current Ratios

Fixed Interest Rates	\$ 25,261,876	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 25,261,876	

Variable
Interest Rate
0%



\$500,000

Jefferson County, Tennessee

General Obligation Interfund Capital Outlay Extension Notes, Series 2023

(Federally Taxable) (Landfill - Interfund Loan)

Debt Service

Date	Principal	Coupon	Interest	Total P+I
06/01/2023	-	-	-	-
06/01/2024	167,000.00	1.000%	5,416.67	172,416.67
06/01/2025	167,000.00	1.000%	3,330.00	170,330.00
06/01/2026	166,000.00	1.000%	1,660.00	167,660.00
Total	\$500,000.00	-	\$10,406.67	\$510,406.67

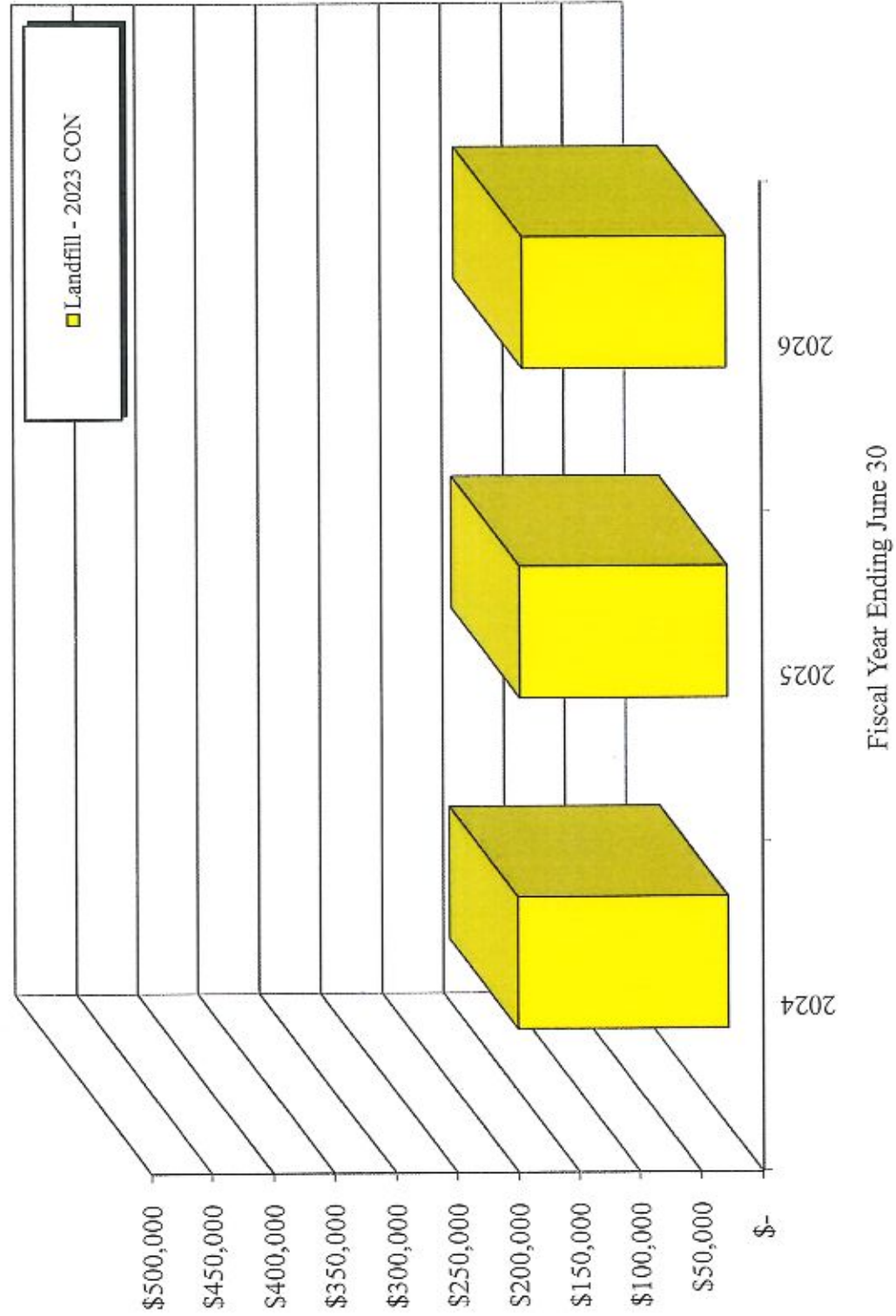
Date And Term Structure

Dated.....	5/01/2023
First Coupon Date.....	6/01/2024
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2024

Yield Statistics

Average Coupon.....	1.0000003%
Weighted Average Maturity.....	2.081 Years
Bond Year Dollars.....	\$1,040.67

Jefferson County, Tennessee Total Combined Outstanding Landfill Debt Service - Landfill Only



JEFFERSON COUNTY, TENNESSEE

Nursing Home

Summary of Outstanding Debt

For Fiscal Year Beginning July 1, 2023

Prepared By:

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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	• Range of available remedies may be brought against Issuer (e.g. forcing Issuer to raise taxes or rates) • Credit ratings negatively impacted • Access to capital markets impaired • Possibility of receivership or bankruptcy for certain issuers
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	• Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	• Inability to refinance at lower interest rates
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	• Negative arbitrage resulting in a higher cost of funds
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	• Increase in debt service costs retroactively to date of issuance • Possible mandatory redemption of bonds affected • Risk of IRS Audit • Difficulty in refinancing the bonds • Access to tax-exempt market impacted • Difficulty in issuing future tax-exempt debt

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)	• Increase in debt service cost (up to maximum rate) • Lower debt service coverage • Lower cash reserves
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)	• Increase in debt service costs • Lower debt service coverage • Lower cash reserves • Provision should be made for alternate mechanism to determine rate
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	• Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues) • Credit ratings negatively impacted • Default could impact remarketing which could cause increase in debt service costs • Access to capital markets impaired
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)	• Ratings change could impact remarketing which could cause an increase in debt service cost • Higher liquidity facility fees resulting in higher cost of funds
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketed, resulting in Bank Bonds (VRDB)	• Increase in debt service costs due to higher bank bond rate and accelerated principle repayment • May be required to refinance or term out the VRDB's • Inability to refinance or possibly higher interest rates
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)	• Issuer required to repay principal and accrued interest if Issuer is not able to refinance • Increase in debt service costs
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	• Ratings change could impact remarketing which could cause an increase in debt service cost
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	• Hard Put: must repay principal and accrued interest or Event of Default • Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate • Increase in debt service costs upon any refinancing • Inability to refinance or possibly higher interest rates
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	• Increase in debt service costs • Higher liquidity facility fees resulting in higher cost of funds
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)	• Negative arbitrage resulting in higher cost of funds
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)	• Higher interest rates • Difficulty remarketing the VRDB's • May require appointment of a successor remarketing agent
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)	• Issuer required to repay principal and accrued interest on tender date if Issuer is not able to refinance • Increase in debt service costs
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)	• Increase in debt service costs retroactively to date of issuance • Possible mandatory redemption of bonds affected • Risk of IRS audit • Difficulty in refinancing the bonds • Access to tax exempt market impacted • Difficulty in issuing future tax-exempt debt

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
06/01/2023	-	-	-	-	-
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	-
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	-

\$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
06/01/2046	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
Total	\$7,650,000.00	-	\$3,618,150.00	\$11,268,150.00	-

Date And Term Structure

Dated.....	6/01/2023
First Coupon Date.....	12/01/2023
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2024

Yield Statistics

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	15.765 Years

\$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
06/01/2023	-	-	-	-	-
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
Total	\$4,925,000.00	-	\$691,737.50	\$5,616,737.50	-

Date And Term Structure

Dated.....	6/01/2023
First Coupon Date.....	12/01/2023
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2024

Yield Statistics

Average Coupon.....	1.7999935%
Weighted Average Maturity.....	7.803 Years

\$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
06/01/2023	-	-	-	-	-
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	-
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	-

\$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
06/01/2046	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
Total	\$2,000,000.00	-	\$940,350.00	\$2,940,350.00	-

Date And Term Structure

Dated.....	6/01/2023
First Coupon Date.....	12/01/2023
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2024

Yield Statistics

Average Coupon.....	3.000000%
Weighted Average Maturity.....	15.673 Years

Jefferson County, Tennessee
Total Combined Outstanding Debt Service

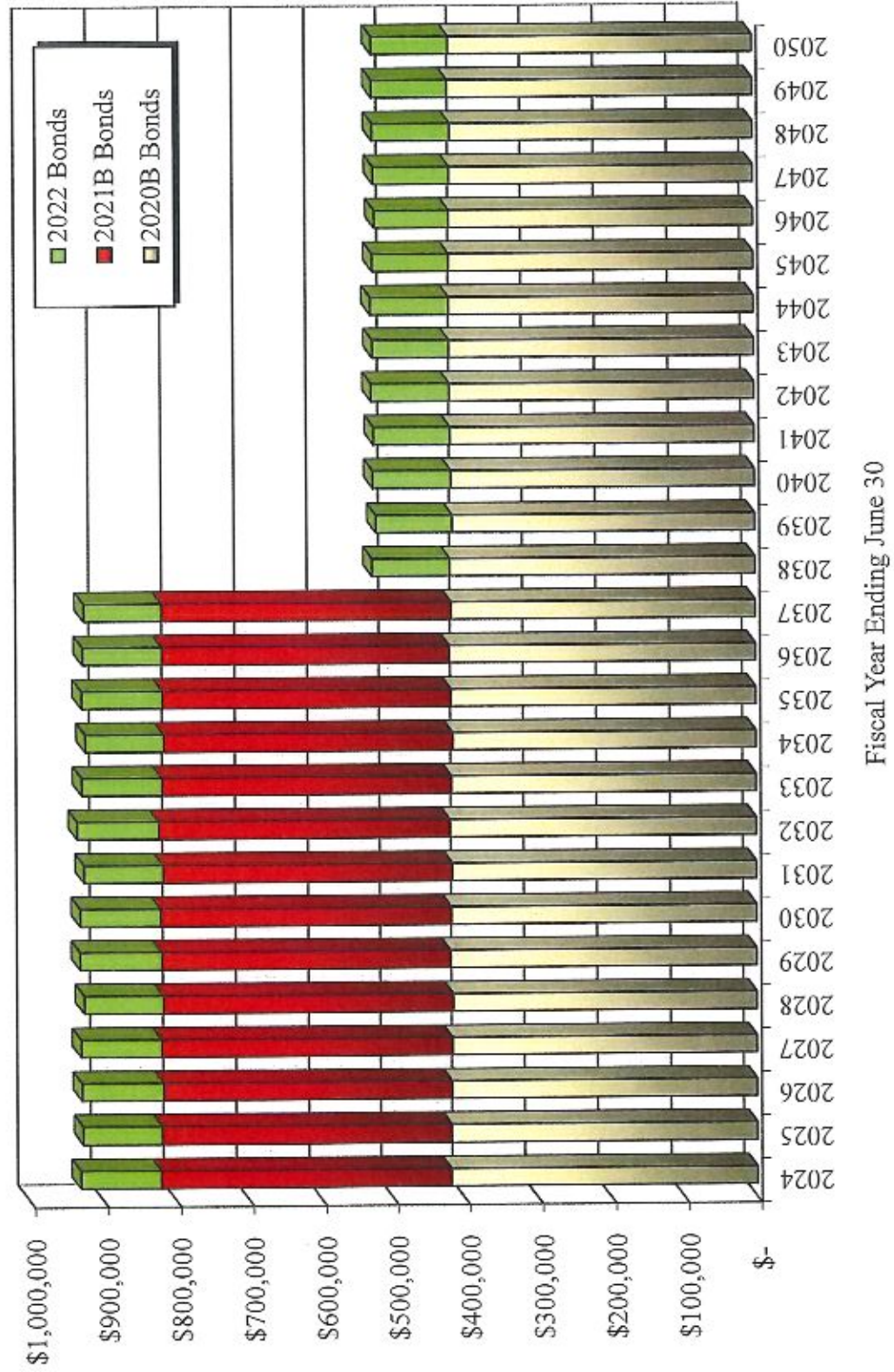
Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2023	-	-	-
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
Total	\$14,575,000.00	\$5,250,237.50	\$19,825,237.50

Par Amounts Of Selected Issues

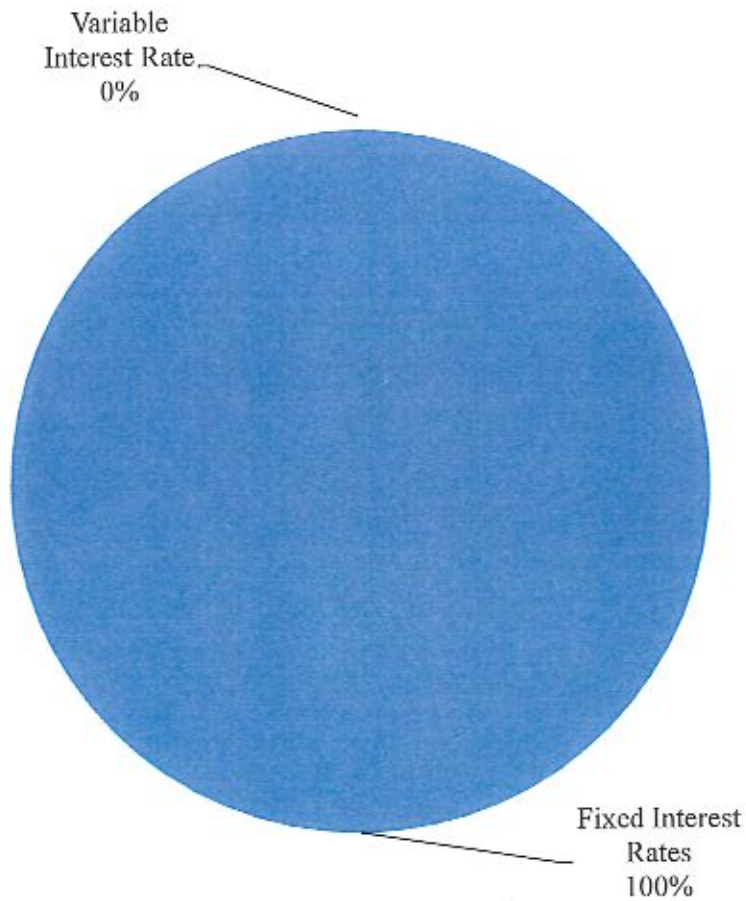
NH - 2020B - 6-1-2029.....	7,650,000.00
NH - 2021B - 6-1-2029.....	4,925,000.00
NH - 2022 - 6-1-2029.....	2,000,000.00
TOTAL.....	14,575,000.00

Jefferson County, Tennessee Total Combined Outstanding Debt Service - Nursing Home Only



Jefferson County, Tennessee
Fixed Rate vs Variable Debt Ratio - Nursing Home
 As of July 01, 2023

Current Ratios		
Fixed Interest Rates	\$ 14,575,000	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 14,575,000	



Jefferson County Budget
2023-2024

County Capital
Fund 171

6/26/2023

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
171- -34685- - -	Committed for Capital Projects (Favorable)	-	-	-
171- -34685- -GARAG-	Committed for Capital Projects - Maintenance Garage Bays FY 24/25	-	(279,234)	(279,234)
171- -40110- - -	Current Property Tax \$0.04	533,900	544,806	10,906
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- -47316- -CARES-	CARES Grant - Health Dept Awning	37,500	201,500	164,000
171- -49800- - -	Transfers in (Litigation Tax from Fund 101)	264,009	-	(264,009)
171- -49800- - -	Transfers In (ADA from Fund 101)	-	-	-
	Total Revenue	861,857	493,520	(368,337)
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- -91130-707- -	Public Safety - Bldg Imp - Justice Center Electronic Window Shutters	-	-	-
171- -91130-707- -	Public Safety - Bldg Imp - Justice Center Complete Interior Painting	-	-	-
171- -91130-707- -	Public Safety - Bldg Imp - White Pine EMS Station New Flooring	-	-	-
171- -91130-709- -	Public Safety - Data Processing Equipment - Sheriff's Dept Security System Upgrade	275,000	-	(275,000)
171- -91130-709- -	Public Safety - Data Processing Equipment - EMS/E-911 Security System Upgrade	-	-	-
171- -91130-709- -	Public Safety - Data Processing Equip - Sheriff Dept A/V Equip Upgrade	-	-	-
171- -91130-709- -	Public Safety - Data Processing Equip - Sheriff Dept Upgraded Computers	-	-	-
171- -91130-709- -	Public Safety - Data Processing Equip - Sheriff Dept Body Security Scanner	-	-	-
171- -91140-707-CARES-	Public Health And Welfare - Health Dept Awning CARES Grant	37,500	201,500	164,000
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	30,000	(45,000)
171- -91190-707- -	General - Bldg Imp - Rebuild 19 Awnings	-	-	-
171- -91190-707- -	General - Bldg Imp - Maintenance Garage 2 Bay Addition	-	-	-
171- -91190-709-IT -	General - Data Processing Equipment - Information Technology	-	-	-
171- -91190-711- -	General - Bldg Imp - County Offices Furniture & Chairs	-	-	-
171- -91200-718- -	Highway Cap Projects - Vehicles - Highway Dept Trucks (.02 = \$275,382)	-	262,020	262,020
	Total Expense	861,857	493,520	(368,337)

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
207- -39000- - -	Unassigned Fund Balance Use	30,502	103,010	72,509
207- -43106- - -	Commercial And Industrl Waste Coll Chrg	780,000	800,000	20,000
207- -43110- - -	Tipping Fees	775,000	1,100,000	325,000
207- -44145- - -	Sale Of Recycled Materials	285,000	145,000	(140,000)
207- -44170- - -	Miscellaneous Refunds	45,000	45,000	-
207- -46990- - -	Other State Revenues	20,000	20,000	-
	Total Revenue	1,935,502	2,213,010	277,509

GL Account	Description	22 - 23 Budget	23 - 24 Approved	Variance
207- -55754-105- -	Landfill Operation And Maint. - Supervisor/Director	36,143	39,035	2,892
207- -55754-119- -	Landfill Operation And Maint. - Accountants/Bookkeepers	41,496	44,816	3,320
207- -55754-169- -	Landfill Operation And Maint. - Part-Time Personnel	21,500	33,220	11,720
207- -55754-186- -	Landfill Operation And Maint. - Longevity Pay	7,050	6,200	(850)
207- -55754-187- -	Landfill Operation And Maint. - Overtime Pay	51,000	51,000	-
207- -55754-188-BONUS-	Landfill Operation And Maint. - Bonus Payments	-	22,213	22,213
207- -55754-189- -	Landfill Operation And Maint. - Other Salaries & Wages	395,159	416,772	21,613
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	34,077	38,290	4,213
207- -55754-204- -	Landfill Operation And Maint. - State Retirement	49,404	55,470	6,066
207- -55754-206- -	Landfill Operation And Maint. - Life Insurance	1,062	989	(73)
207- -55754-207- -	Landfill Operation And Maint. - Medical Insurance	143,523	133,623	(9,900)
207- -55754-208- -	Landfill Operation And Maint. - Dental Insurance	1,596	1,824	228
207- -55754-210- -	Landfill Operation And Maint. - Unemployment Compensation	5,497	6,114	617
207- -55754-212- -	Landfill Operation And Maint. - Employer Medicare Liability	8,245	8,865	620
207- -55754-321- -	Landfill Operation And Maint. - Engineering Services	70,000	90,000	20,000
207- -55754-322- -	Landfill Operation And Maint. - Evaluation And Testing	70,000	70,000	-
207- -55754-328- -	Landfill Operation And Maint. - Janitorial Services	2,000	2,000	-
207- -55754-334- -	Landfill Operation And Maint. - Maint. Agreements	2,200	2,200	-
207- -55754-336- -	Landfill Operation And Maint. - Maint. And Repair Services-Equipment	60,000	70,000	10,000
207- -55754-348- -	Landfill Operation And Maint. - Postal Charges	150	150	-
207- -55754-351- -	Landfill Operation And Maint. - Rentals	8,500	10,000	1,500
207- -55754-355- -	Landfill Operation And Maint. - Travel	1,500	1,500	-
207- -55754-364- -	Landfill Operation And Maint. - Contracts For Development Costs	80,000	80,000	-
207- -55754-399- -	Landfill Operation And Maint. - Other Contracted Services	110,000	110,000	-
207- -55754-409- -	Landfill Operation And Maint. - Crushed Stone	40,000	40,000	-
207- -55754-412- -	Landfill Operation And Maint. - Diesel Fuel	180,000	260,000	80,000
207- -55754-425- -	Landfill Operation And Maint. - Gasoline	26,500	26,500	-
207- -55754-433- -	Landfill Operation And Maint. - Lubricants	21,000	26,000	5,000
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	5,500	5,500	-
207- -55754-451- -	Landfill Operation And Maint. - Uniforms	8,000	10,000	2,000
207- -55754-452- -	Landfill Operation And Maint. - Utilities	15,000	17,000	2,000
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	2,877	3,197	320
207- -55754-506- -	Landfill Operation And Maint. - Liability Insurance	3,517	3,693	175
207- -55754-510- -	Landfill Operation And Maint. - Trustee's Commission	19,000	19,000	-
207- -55754-511- -	Landfill Operation And Maint. - Vehicle And Equipment Insurance	10,100	10,605	505
207- -55754-513- -	Landfill Operation And Maint. - Workman's Compensation Insurance	26,585	27,914	1,329
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	167,000	7,000
207- -55754-603- -	Landfill Operation And Maint. - Interest On Bonds	20,000	5,000	(15,000)
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	200,000	100,000
	Total Expense	1,935,502	2,213,010	277,509

Department of Education

Maintenance of Effort Test

Jedderson County (480) Public District - FY 2024 - State Funds - Rev 0 - 141 - General Purpose

Save And Go To

Account	Account Description	Budget 2022-2024	Amended Budget 2022-2023	Original Budget 2022-2023	AFR 2022-2023	Actual vs. Budget 2022-2023	2024 Budget vs. 2023 Budget	Comment (if variance is)
40110	Current Property Taxes	\$11,152,978.00	\$10,817,475.00	\$10,817,475.00	\$0.00	(\$10,817,475.00)	\$341,504.00	Crash Commend
40120	Trustee's Collections - Prior Year	\$227,610.00	\$227,610.00	\$227,610.00	\$0.00	(\$227,610.00)	\$0.00	Crash Commend
40130	Current Chk/CDL & Motor Veh. - Prior Yrs	\$341,415.00	\$341,415.00	\$341,415.00	\$0.00	(\$341,415.00)	\$0.00	Crash Commend
40140	Interest & Penalty	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	(\$50,000.00)	\$0.00	Crash Commend
40150	Pickup Taxes	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	(\$10,000.00)	\$0.00	Crash Commend
40161	Payments in Lieu of Taxes - T.V.A.	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	(\$13,000.00)	\$0.00	Crash Commend
40162	Payments in Lieu of Taxes - Local Utilities	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	\$0.00	Crash Commend
40210	Local Option Sales Tax	\$7,721,436.00	\$7,644,986.00	\$7,644,986.00	\$0.00	(\$7,644,986.00)	\$76,450.00	Crash Commend
40320	Bank Excise Tax	\$25,000.00	\$20,000.00	\$20,000.00	\$0.00	(\$20,000.00)	\$5,000.00	Crash Commend
40390	Other Statutory Local Taxes	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	(\$30,000.00)	\$0.00	Crash Commend
40390	Beer Tax	\$18,500.00	\$18,487.00	\$18,487.00	\$0.00	(\$18,487.00)	\$13.00	Crash Commend
40390	Total County Taxes	\$10,664,940.00	\$10,181,973.00	\$10,181,973.00	\$0.00	(\$10,181,973.00)	\$482,967.00	Crash Commend
41110	Marriage Licenses	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	(\$2,400.00)	\$0.00	Crash Commend
46551	State Revenue Sharing - T.V.A.	\$1,005,000.00	\$1,005,000.00	\$1,005,000.00	\$0.00	(\$1,005,000.00)	\$0.00	Crash Commend
Capital Outlay	(Less) Local revenue increases for Capital Outlay	\$20,613,340.00	\$20,190,373.00	\$20,190,373.00	\$0.00	(\$20,190,373.00)	\$422,967.00	
Debt Service	(Less) Local revenue increases for Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
+	Total Adjusted Local Revenue	\$20,613,340.00	\$20,190,373.00	\$20,190,373.00	\$0.00	(\$20,190,373.00)	\$422,967.00	
	Local Match Adjustment	\$0.00						
	Revised Total Adjusted Local Revenue	\$20,613,340.00						
	Required Local Match	\$0.00						

Maintenance of Effort Test Met
Required Local Match Met

Save And Go To

Department of
Education

Revenue

Jafferson County (450) Public District - FY 2024 - State Funds - Rev 0 - 141 - General Purpose

Email Message Archive

Revis Accounting Approval

Upload Revenue Data

Account - Account Description (Default: (code:45))	Revenue Amount
31000 - End of Year Equity (Reserve)	\$120,000.00
40400 - County Taxes	\$19,566,440.00
40500 - City/SSD Taxes	\$0.00
41010 - Licenses and Permits	\$2,400.00
43010 - Charges for Current Services	\$225,900.00
44010 - Other Local Revenue	\$500.00
46000 - State Revenues	\$47,871,895.00
47000 - Federal Revenues	\$93,000.00
48010 - Other Governments and Citizens Groups	\$150,739.00
49010 - Other Sources	\$101,100.00
Total	\$68,193,984.00

Save And Go To

JEFFERSON COUNTY SCHOOL DEPARTMENT
 OPERATING BUDGET - FUND 141
 FISCAL YEAR 2023-2024

Maintenance of Effort				
DESCRIPTION	Budget 21-22	Budget 22-23	Proposed 23-24	Variance
Current Property Tax	\$ 10,477,071	\$ 10,811,475	\$ 11,152,979	\$ 341,504
Trustee's Collections - Prior	220,570	227,610	227,610	-
Cir Clk/Clk & Master Collectio	330,855	341,415	341,415	-
Interest And Penalty	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	6,144,986	7,644,986	7,721,436	76,450
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	-
Total Anticipated Revenues	18,319,882	20,171,886	20,589,840	417,954
Required Local Match	13,838,000	14,085,000	12,932,402	(905,598)
Required FY 23 Maintenance of Effort			20,190,373	399,467
Difference to Required MOE	4,481,882	6,086,886	399,467	(4,082,415)

School General
Fund 141

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
39000	Fund Balance					-	-	-
40110	Current Property Tax					10,811,475	11,152,979	341,504
40120	Trustee's Collections - Prior Year					227,610	227,610	-
40130	Cir Clk/Clk & Master Collections-Pr Yr					341,415	341,415	-
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					7,644,986	7,721,436	76,450
40275	Local Option Mixed Drink Taxes Collected					30,000	30,000	-
40320	Bank Excise Tax					20,000	25,000	5,000
41110	Marriage Licenses					2,400	2,400	-
43570	Receipts From Individual Schools					40,000	40,000	-
43581	Community Service Fees - Children					185,000	185,000	-
44990	Other Local Revenues					500	500	-
46510	TN Investment Student Achievement (TISA)					-	45,964,250	45,964,250
46511	Basic Education Program					39,433,000	-	(39,433,000)
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					88,000	33,000	(55,000)
46830	Beer Tax					18,487	18,500	13
46840	Alcoholic Beverage Tax					80,000	85,000	5,000
46851	State Revenue Sharing -T.V.A.					1,006,000	1,006,000	-
46981	Safe Schools Grant				800	148,000	-	(148,000)
47143	Education Of The Handicapped Act					20,000	20,000	-
47640	ROTC Reimbursement					58,525	73,000	14,475
48130	Contributions					-	110,739	110,739
48990	Other Revenues					77,822	35,000	(42,822)
48990	Other - Medicaid Reimbursement				201	15,000	45,000	30,000
49800	Transfers In					125,000	101,100	(23,900)
34655	Committed for Education				201	120,000	120,000	-
	Total Revenues					61,995,538	68,190,984	6,195,446

School General
Fund 141

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
71100	Regular Instruct 116	Teachers			x	20,395,008	20,996,489	601,481
71100	Regular Instruct 116	Teachers			030	20,600	25,000	4,400
71100	Regular Instruct 116	Teachers			035	6,500	-	(6,500)
71100	Regular Instruct 117	Career Ladder Program			x	48,999	88,000	39,001
71100	Regular Instruct 163	Aides			x	432,776	415,165	(17,611)
71100	Regular Instruct 186	Longevity Pay			x	4,791	3,905	(886)
71100	Regular Instruct 189	Other Salaries & Wages			x	466,427	375,875	(90,552)
71100	Regular Instruct 195	Certified Substitute Teachers			x	212,131	175,596	(36,535)
71100	Regular Instruct 195	Certified Substitute Teachers			004	7,333	-	(7,333)
71100	Regular Instruct 195	Certified Substitute Teachers			015	7,777	-	(7,777)
71100	Regular Instruct 195	Certified Substitute Teachers			020	12,600	-	(12,600)
71100	Regular Instruct 195	Certified Substitute Teachers			025	1,384	-	(1,384)
71100	Regular Instruct 195	Certified Substitute Teachers			035	6,926	-	(6,926)
71100	Regular Instruct 195	Certified Substitute Teachers			077	667	-	(667)
71100	Regular Instruct 195	Certified Substitute Teachers			300	1,778	-	(1,778)
71100	Regular Instruct 198	Non-Certified Substitute Teach			x	394,814	586,000	191,186
71100	Regular Instruct 198	Non-Certified Substitute Teach			004	7,818	-	(7,818)
71100	Regular Instruct 198	Non-Certified Substitute Teach			015	9,364	-	(9,364)
71100	Regular Instruct 198	Non-Certified Substitute Teach			020	6,872	-	(6,872)
71100	Regular Instruct 198	Non-Certified Substitute Teach			025	1,104	-	(1,104)
71100	Regular Instruct 198	Non-Certified Substitute Teach			035	6,800	-	(6,800)
71100	Regular Instruct 198	Non-Certified Substitute Teach			077	3,424	-	(3,424)
71100	Regular Instruct 198	Non-Certified Substitute Teach			300	6,544	-	(6,544)
71100	Regular Instruct 201	Social Security				1,340,046	1,405,294	65,248
71100	Regular Instruct 204	State Retirement				1,945,228	2,409,488	464,260
71100	Regular Instruct 206	Life Insurance				29,591	30,649	1,058
71100	Regular Instruct 207	Medical Insurance				4,090,783	4,519,986	429,203
71100	Regular Instruct 208	Dental Insurance				82,969	86,455	3,486
71100	Regular Instruct 212	Employer Medicare Liability				312,320	339,991	27,671
71100	Regular Instruct 217	Retirement - Hybrid Stabilization				1	1	-
71100	Regular Instruct 399	Other Contracted Services				75,500	175,000	99,500
71100	Regular Instruct 399	Other Contracted Services			015	32,080	32,080	-
71100	Regular Instruct 399	Other Contracted Services			035	61,975	61,975	-
71100	Regular Instruct 429	Instructional Supplies				105,608	125,308	19,700
71100	Regular Instruct 429	Instructional Supplies			004	1,939	1,939	-
71100	Regular Instruct 429	Instructional Supplies			014	1,500	1,500	-
71100	Regular Instruct 429	Instructional Supplies			015	191,400	191,400	-
71100	Regular Instruct 429	Instructional Supplies			020	2,150	2,150	-
71100	Regular Instruct 429	Instructional Supplies			025	1,000	1,000	-
71100	Regular Instruct 429	Instructional Supplies			025	8,000	8,000	-
71100	Regular Instruct 430	Textbooks - Electronic			015	61,043	61,043	-
71100	Regular Instruct 430	Textbooks - Electronic			035	57,287	57,287	-
71100	Regular Instruct 449	Textbooks - Bound			015	398,878	400,000	1,122
71100	Regular Instruct 524	Staff Development				5,320	5,320	-
71100	Regular Instruct 599	Other Supplies and Materials			015	10,700	10,700	-
71100	Regular Instruct 535	Fee Waivers				254,930	260,000	5,070
71100	Regular Instruct 722	Regular Instruction Equipment			250	252,572	702,572	450,000
						31,385,257	33,555,168	2,169,911

School General
Fund 141

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
71150	Alternative Instr 116	Teachers			950	151,701	105,100	(46,601)
71150	Alternative Instr 163	Aides			950	16,852	-	(16,852)
71150	Alternative Instr 186	Longevity Pay			950	783	-	(783)
71150	Alternative Instr 195	Certified Substitute Teachers			950	1,037	-	(1,037)
71150	Alternative Instr 201	Social Security			950	10,563	6,517	(4,046)
71150	Alternative Instr 204	State Retirement			950	15,170	11,561	(3,609)
71150	Alternative Instr 206	Life Insurance			950	220	147	(73)
71150	Alternative Instr 207	Medical Insurance			950	23,982	7,470	(16,512)
71150	Alternative Instr 208	Dental Insurance			950	756	252	(504)
71150	Alternative Instr 212	Employer Medicare Liability			950	2,529	1,577	(952)
71150	Alternative Instr 429	Instructional Supplies				1,680	1,680	-
71150	Alternative Instr 499	Other Supplies And Materials			950	1,250	1,250	-
71150	Alternative Instr 790	Other Equipment			950	500	500	-
						227,023	136,054	(90,969)
71200	Special Educatic 105	Director			x	70,000	57,040	(12,960)
71200	Special Educatic 116	Teachers			x	762,495	965,848	203,353
71200	Special Educatic 116	Teachers			200	1,313,946	1,155,400	(158,546)
71200	Special Educatic 117	Career Ladder Program			x	3,000	-	(3,000)
71200	Special Educatic 163	Aides			200	165,889	187,394	21,505
71200	Special Educatic 171	Speech Pathologist			200	387,001	405,500	18,499
71200	Special Educatic 186	Longevity Pay			200	3,187	2,676	(511)
71200	Special Educatic 201	Social Security			x	178,279	171,980	(6,299)
71200	Special Educatic 204	State Retirement			x	258,793	305,125	46,332
71200	Special Educatic 206	Life Insurance			x	4,612	4,612	-
71200	Special Educatic 207	Medical Insurance			x	594,667	629,068	34,401
71200	Special Educatic 208	Dental Insurance			x	13,356	13,356	-
71200	Special Educatic 212	Employer Medicare Liability			200	42,019	41,608	(411)
71200	Special Educatic 429	Instructional Supplies				18,195	18,195	-
71200	Special Educatic 599	Other Charges				2,000	2,000	-
71200	Special Educatic 725	Special Education Equipment				18,000	18,000	-
						3,835,439	3,977,802	142,363

**School General
Fund 141**

6/26/2023

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
71300	Career and Tech	116	Teachers		300	1,560,755	1,672,214	111,459
71300	Career and Tech	117	Career Ladder Program		300	1,000	-	(1,000)
71300	Career and Tech	163	Assistants		300	16,852	17,694	842
71300	Career and Tech	186	Longevity		300	-	217	217
71300	Career and Tech	189	Other Salaries & Wages		300	-	20,202	20,202
71300	Career and Tech	195	Certified Substitute Teachers		300	-	2,000	2,000
71300	Career and Tech	198	Non-Certified Substitute Teachers		300	-	10,500	10,500
71300	Career and Tech	201	Social Security		300	98,602	106,816	8,214
71300	Career and Tech	204	State Retirement		300	143,132	189,511	46,379
71300	Career and Tech	206	Life Insurance		300	1,964	2,048	84
71300	Career and Tech	207	Medical Insurance		300	263,190	277,483	14,293
71300	Career and Tech	208	Dental Insurance		300	6,004	6,292	288
71300	Career and Tech	212	Employer Medicare Liability		300	23,342	25,843	2,501
71300	Career and Tech	336	Maintenance And Repair Services		300	1,000	1,000	-
71300	Career and Tech	422	Food Supplies		300	-	1,500	1,500
71300	Career and Tech	429	Instructional Supplies			9,646	9,146	(500)
71300	Career and Tech	429	Instructional Supplies		300	58,850	58,850	-
71300	Career and Tech	429	Instructional Supplies		301	25,000	25,000	-
71300	Career and Tech	730	Vocational Instruction Equipment		300	4,500	4,500	-
71300	Career and Tech	730	Vocational Instruction Equipment		301	15,000	15,000	-
						2,228,337	2,445,816	217,479
72110	Attendance	105	Supervisor/Director		x	84,000	87,810	3,810
72110	Attendance	186	Longevity Pay		x	-	3,375	3,375
72110	Attendance	189	Other Salaries & Wages		x	118,899	170,996	52,097
72110	Attendance	201	Social Security		x	12,580	16,256	3,676
72110	Attendance	204	State Retirement		x	18,261	28,840	10,579
72110	Attendance	206	Life Insurance		x	293	293	-
72110	Attendance	207	Medical Insurance		x	44,829	52,099	7,270
72110	Attendance	208	Dental Insurance		x	756	756	-
72110	Attendance	212	Employer Medicare Liability		x	3,044	3,933	889
72110	Attendance	355	Travel		610	1,300	1,000	(300)
72110	Attendance	499	Other Supplies And Materials		610	400	600	200
72110	Attendance	524	Staff Development		610	2,300	4,000	1,700
						286,662	369,958	83,296

School General
Fund 141

6/26/2023

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72120	Health Services	105	Supervisor/Dirr CO		x	-	111,058	111,058
72120	Health Services	105	Supervisor/Dirr CO		240	51,123	-	(51,123)
72120	Health Services	131	Medical Personnel		x	-	429,819	429,819
72120	Health Services	161	Secretary(s)		x	764	-	(764)
72120	Health Services	186	Longevity Pay		x	931	9,295	8,364
72120	Health Services	189	Other Salaries & Wages		x	17,429	63,852	46,423
72120	Health Services	201	Social Security		x	6,484	38,070	31,586
72120	Health Services	204	State Retirement		x	9,412	67,543	58,131
72120	Health Services	206	Life Insurance		x	1,347	1,487	140
72120	Health Services	207	Medical Insurance		x	178,408	219,812	41,404
72120	Health Services	208	Dental Insurance		x	3,974	4,284	310
72120	Health Services	212	Employer Medicare Liability		x	1,555	9,211	7,656
72120	Health Services	348	Postal Charges		241	400	200	(200)
72120	Health Services	355	Travel			2,000	2,000	-
72120	Health Services	355	Travel		241	1,800	900	(900)
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 Materials		241	7,333	3,667	(3,667)
72120	Health Services	524	Staff Development			1,500	1,500	-
72120	Health Services	524	Staff Development		241	2,148	1,074	(1,074)
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	500	(500)
						349,634	1,026,298	676,664

School General
Fund 141

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72130	Other Student § 117		Career Ladder Program		x	1,000	-	(1,000)
72130	Other Student § 123		Guidance Personnel		x	1,108,676	1,257,460	148,784
72130	Other Student § 123		Guidance Personnel		950	56,601	-	(56,601)
72130	Other Student § 186		Longevity Pay		x	-	1,964	1,964
72130	Other Student § 189		Other Salaries & Wages		x	20,602	243,383	222,781
72130	Other Student § 201		Social Security		x	73,587	93,175	19,588
72130	Other Student § 204		State Retirement		x	106,819	165,309	58,490
72130	Other Student § 206		Life Insurance		x	1,434	1,805	371
72130	Other Student § 207		Medical Insurance		x	197,097	273,022	75,925
72130	Other Student § 208		Dental Insurance		x	5,023	6,300	1,277
72130	Other Student § 212		Employer Medicare Liability		x	17,804	22,543	4,739
72130	Other Student § 322		Evaluation And Testing		010	7,000	13,000	6,000
72130	Other Student § 322		Evaluation And Testing		015	600	600	-
72130	Other Student § 322		Evaluation And Testing		020	30,260	30,260	-
72130	Other Student § 322		Evaluation And Testing		950	2,500	2,500	-
72130	Other Student § 355		Travel		010	3,990	3,990	-
72130	Other Student § 355		Travel		015	1,995	3,000	1,005
72130	Other Student § 399		Other Contracted Services			175,865	175,865	-
72130	Other Student § 399		Other Contracted Services		175	2,160	2,160	-
72130	Other Student § 399		Other Contracted Services		800	101,647	101,647	-
72130	Other Student § 499		Other Supplies And Materials		010	6,000	6,000	-
72130	Other Student § 499		Other Supplies And Materials		010	12,000	12,000	-
72130	Other Student § 499		Other Supplies And Materials		020	5,000	3,000	(2,000)
72130	Other Student § 499		Other Supplies And Materials		175	1,200	1,200	-
72130	Other Student § 499		Other Supplies And Materials		800	10,000	10,000	-
72130	Other Student § 524		Staff Development		010	7,000	7,000	-
72130	Other Student § 599		Other Charges		010	1,000	1,000	-
72130	Other Student § 599		Other Charges		015	10,700	10,700	-
72130	Other Student § 599		Other Charges		020	640	-	(640)
72130	Other Student § 599		Other Charges		025	250	250	-
72130	Other Student § 790		Other Equipment		010	2,500	2,500	-
72130	Other Student § 790		Other Equipment		800	54,590	54,590	-
72130	Other Student § 790		Other Equipment		175	5,000	5,000	-
						2,030,540	2,511,223	480,683

School General
Fund 141

6/26/2023

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72210	Regular Instruct	105	Supervisor/Director		x	220,881	190,600	(30,281)
72210	Regular Instruct	129	Librarians		x	576,628	598,800	22,172
72210	Regular Instruct	138	Instructional Computer Person		x	60,000	134,318	74,318
72210	Regular Instruct	161	Secretary(s)		x	38,929	29,542	(9,387)
72210	Regular Instruct	162	Clerical Personnel		x	43,331	59,165	15,834
72210	Regular Instruct	186	Longevity Pay		x	7,468	5,417	(2,051)
72210	Regular Instruct	189	Other Salaries & Wages		x	327,185	544,365	217,180
72210	Regular Instruct	189	Other Salaries	025		21,550	-	(21,550)
72210	Regular Instruct	201	Social Security		x	79,270	96,857	17,587
72210	Regular Instruct	204	State Retirement		x	115,069	171,843	56,774
72210	Regular Instruct	206	Life Insurance		x	1,994	2,050	56
72210	Regular Instruct	207	Medical Insurance		x	268,935	268,005	(930)
72210	Regular Instruct	208	Dental Insurance		x	5,099	4,284	(815)
72210	Regular Instruct	212	Employer Medicare Liability		x	15,264	23,434	8,170
72210	Regular Instruct	307	Communication		035	1,500	1,500	-
72210	Regular Instruct	355	Travel			5,985	5,985	-
72210	Regular Instruct	355	Travel		020	2,800	2,800	-
72210	Regular Instruct	355	Travel		077	800	800	-
72210	Regular Instruct	399	Other Contracted Services			5,500	5,500	-
72210	Regular Instruct	399	Other Contracted Services		020	33,561	33,561	-
72210	Regular Instruct	499	Other Supplies And Materials			3,640	3,640	-
72210	Regular Instruct	499	Other Supplies And Materials		025	7,500	7,500	-
72210	Regular Instruct	499	Other Supplies And Materials		030	1,725	2,100	375
72210	Regular Instruct	499	Other Supplies And Materials		035	2,000	2,000	-
72210	Regular Instruct	499	Other Supplies And Materials		077	1,000	1,000	-
72210	Regular Instruct	524	Staff Development		004	1,600	1,600	-
72210	Regular Instruct	524	Staff Development		014	2,500	2,500	-
72210	Regular Instruct	524	Staff Development		015	47,000	47,000	-
72210	Regular Instruct	524	Staff Development		020	16,900	20,000	3,100
72210	Regular Instruct	524	Staff Development		025	5,500	5,500	-
72210	Regular Instruct	524	Staff Development		030	250	250	-
72210	Regular Instruct	524	Staff Development		035	8,826	8,826	-
72210	Regular Instruct	524	Staff Development		077	625	625	-
72210	Regular Instruct	524	Staff Development		950	1,500	1,500	-
72210	Regular Instruct	599	Other Charges		025	2,000	2,000	-
72210	Regular Instruct	599	Other Charges		800	10,000	10,000	-
72210	Regular Instruct	790	Other Equipment		025	1,800	1,800	-
72210	Regular Instruct	790	Other Equipment		035	8,000	8,000	-
						1,954,115	2,304,667	350,552

School General
Fund 141

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Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72215	Alternative Instr 105		Supervisor/Director		950	-	-	-
72215	Alternative Instr 161		Secretary(s)		950	21,706	22,791	1,085
72215	Alternative Instr 186		Longevity Pay		950	566	727	161
72215	Alternative Instr 201		Social Security		950	1,381	1,459	78
72215	Alternative Instr 204		State Retirement		950	2,005	2,587	582
72215	Alternative Instr 206		Life Insurance		950	74	74	-
72215	Alternative Instr 207		Medical Insurance		950	8,021	8,470	449
72215	Alternative Instr 208		Dental Insurance		950	-	-	-
72215	Alternative Instr 212		Employer Medicare Liability		950	326	353	27
72215	Alternative Instr 355		Travel		950	1,330	1,330	-
72215	Alternative Instr 399		Other Contracted Services		950	1,860	1,860	-
72215	Alternative Instr 435		Office Supplies		950	2,000	2,000	-
72215	Alternative Instr 790		Other Equipment		950	2,000	2,000	-
						41,269	43,651	2,382
72220	Special Educatic 105		Supervisor/Director		x	83,161	86,250	3,089
72220	Special Educatic 116		Teachers		x	-	-	-
72220	Special Educatic 117		Career Ladder Program		x	-	-	-
72220	Special Educatic 124		Psychological Personnel		x	59,460	62,460	3,000
72220	Special Educatic 131		Medical Personnel		200	107,197	114,382	7,185
72220	Special Educatic 135		Assessment Personnel		x	58,500	61,500	3,000
72220	Special Educatic 186		Longevity Pay		x	3,058	3,243	185
72220	Special Educatic 189		Other Salaries & Wages		x	45,543	48,281	2,738
72220	Special Educatic 201		Social Security		x	22,129	23,320	1,191
72220	Special Educatic 204		State Retirement			32,123	41,373	9,250
72220	Special Educatic 206		Life Insurance		x	586	440	(146)
72220	Special Educatic 207		Medical Insurance		x	80,172	65,424	(14,748)
72220	Special Educatic 208		Dental Insurance		x	1,764	1,512	(252)
72220	Special Educatic 212		Employer Medicare Liability		x	5,308	5,642	334
72220	Special Educatic 307		Communication			2,000	2,000	-
72220	Special Educatic 312		Contracts With Public Carriers			25,000	25,000	-
72220	Special Educatic 355		Travel			10,640	10,640	-
72220	Special Educatic 399		Other Contracted Services		201	120,000	120,000	-
72220	Special Educatic 599		Other Charges			25,000	25,000	-
72220	Special Educatic 312		Contracts With Public Carriers		200	25,000	25,000	-
						706,641	721,467	14,826

School General
Fund 141

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72230	Career and Tech 105		Supervisor/Director		300	81,660	87,030	5,370
72230	Career and Tech 105		Supervisor/Director		x	81,060	84,240	3,180
72230	Career and Tech 117		Career Ladder Program		175	1,000	-	(1,000)
72230	Career and Tech 161		Secretary(s)		300	-	30,240	30,240
72230	Career and Tech 186		Longevity Pay		x	1,241	-	(1,241)
72230	Career and Tech 201		Social Security			12,108	12,494	386
72230	Career and Tech 204		State Retirement			17,576	22,167	4,591
72230	Career and Tech 206		Life Insurance			220	220	-
72230	Career and Tech 207		Medical Insurance			31,686	33,988	2,302
72230	Career and Tech 208		Dental Insurance			756	756	-
72230	Career and Tech 212		Employer Medicare Liability			2,911	3,023	112
72230	Career and Tech 307		Communication		175	1,200	1,200	-
72230	Career and Tech 307		Communication		300	750	750	-
72230	Career and Tech 336		Maintenance And Repair Servi		300	1,250	1,250	-
72230	Career and Tech 355		Travel		300	17,255	17,755	500
72230	Career and Tech 399		Other Contracted Services		300	5,000	5,000	-
72230	Career and Tech 499		Other Supplies And Materials		300	9,070	9,070	-
72230	Career and Tech 524		Staff Development		300	4,000	4,000	-
72230	Career and Tech 599		Other Charges		300	500	15,500	15,000
72230	Career and Tech 790		Other Equipment		300	6,956	6,956	-
						276,199	335,639	59,440
72250	Education Tech 105		Supervisor/Director		x	-	85,464	85,464
72250	Education Tech 138		Instructional Computer Person		x	81,412	-	(81,412)
72250	Education Tech 161		Secretary(s)		x	13,999	14,836	837
72250	Education Tech 186		Longevity Pay		x	5,200	5,734	534
72250	Education Tech 189		Other Salaries & Wages		x	410,777	538,609	127,832
72250	Education Tech 201		Social Security		x	31,706	39,968	8,262
72250	Education Tech 204		State Retirement		x	46,025	70,911	24,886
72250	Education Tech 206		Life Insurance		x	755	900	145
72250	Education Tech 207		Medical Insurance		x	86,229	120,886	34,657
72250	Education Tech 208		Dental Insurance		x	2,323	2,846	523
72250	Education Tech 212		Employer Medicare Liability		x	7,593	9,670	2,077
72250	Education Tech 307		Communication			600	600	-
72250	Education Tech 350		Internet Connectivity			110,000	110,000	-
72250	Education Tech 399		Other Contracted Services			15,000	15,000	-
72250	Education Tech 471		Software			251,969	251,969	-
72250	Education Tech 499		Other Supplies And Materials			40,000	40,000	-
72250	Education Tech 524		Staff Development			10,000	10,000	-
72250	Education Tech 790		Other Equipment			208,500	208,500	-
						1,322,088	1,525,893	203,805

School General
Fund 141

6/26/2023

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72310	Board Of Educa	191	Board And Committee Membe	x		25,200	26,460	1,260
72310	Board Of Educa	201	Social Security		x	1,563	1,641	78
72310	Board Of Educa	210	Unemployment Compensation			35,000	35,000	-
72310	Board Of Educa	212	Employer Medicare Liability		x	378	397	19
72310	Board Of Educa	305	Audit Services			28,000	32,200	4,200
72310	Board Of Educa	320	Dues And Memberships			23,820	23,820	-
72310	Board Of Educa	320	Dues And Memberships		004	225	225	-
72310	Board Of Educa	320	Dues And Memberships		014	139	139	-
72310	Board Of Educa	320	Dues And Memberships		020	89	89	-
72310	Board Of Educa	331	Legal Services			48,000	55,000	7,000
72310	Board Of Educa	355	Travel			10,640	10,640	-
72310	Board Of Educa	399	Other Contracted Services			58,500	58,500	-
72310	Board Of Educa	508	Premiums On Corporate Surety Bonds			425	425	-
72310	Board Of Educa	510	Trustee's Commission			373,000	405,300	32,300
72310	Board Of Educa	513	Workman's Compensation Insurance			245,000	252,000	7,000
72310	Board Of Educa	524	Staff Development			2,000	2,000	-
72310	Board Of Educa	599	Other Charges			9,000	9,000	-
72310	Board Of Educa	599	Other Charges		020	1,050	1,050	-
						862,029	913,886	51,857
72320	Office Of The St	101	County Official/Administrative		x	135,000	140,265	5,265
72320	Office Of The St	161	Secretary(s)		x	43,680	47,328	3,648
72320	Office Of The St	186	Longevity Pay		x	1,500	1,500	-
72320	Office Of The St	187	Overtime Pay		x	2,268	3,500	1,232
72320	Office Of The St	201	Social Security		x	11,355	11,941	586
72320	Office Of The St	204	State Retirement		x	16,482	21,186	4,704
72320	Office Of The St	206	Life Insurance		x	147	147	-
72320	Office Of The St	207	Medical Insurance		x	34,525	31,947	(2,578)
72320	Office Of The St	208	Dental Insurance		x	504	756	252
72320	Office Of The St	212	Employer Medicare Liability		x	2,725	2,889	164
72320	Office Of The St	307	Communication			26,000	26,000	-
72320	Office Of The St	348	Postal Charges			6,000	6,000	-
72320	Office Of The St	355	Travel			6,650	6,650	-
72320	Office Of The St	399	Other Contracted Services			20,600	20,600	-
72320	Office Of The St	435	Office Supplies			5,500	5,500	-
72320	Office Of The St	499	Other Supplies And Materials			4,500	4,500	-
72320	Office Of The St	524	Staff Development			6,000	6,000	-
72320	Office Of The St	701	Administration Equipment			1,200	1,200	-
						324,636	337,909	13,273

School General
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Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72410	Office Of The Pi	104	Principals		x	994,222	1,079,782	85,560
72410	Office Of The Pi	117	Career Ladder Program		x	1,500	-	(1,500)
72410	Office Of The Pi	139	Assistant Principals		x	993,891	1,031,950	38,059
72410	Office Of The Pi	161	Secretary(s)		x	622,347	661,656	39,309
72410	Office Of The Pi	162	Clerical Personnel		x	182,482	172,081	(10,401)
72410	Office Of The Pi	186	Longevity Pay		x	22,643	23,933	1,290
72410	Office Of The Pi	189	Other Salaries and Wages		x	9,000	9,000	-
72410	Office Of The Pi	201	Social Security		x	175,338	184,661	9,323
72410	Office Of The Pi	204	State Retirement		x	254,523	327,625	73,102
72410	Office Of The Pi	206	Life Insurance		x	4,353	4,283	(70)
72410	Office Of The Pi	207	Medical Insurance		x	574,537	571,925	(2,612)
72410	Office Of The Pi	208	Dental Insurance		x	13,599	13,104	(495)
72410	Office Of The Pi	212	Employer Medicare Liability		x	41,610	44,677	3,067
72410	Office Of The Pi	307	Communication			65,000	65,000	-
72410	Office Of The Pi	355	Travel			1,320	1,500	180
72410	Office Of The Pi	399	Other Contracted Services			101,000	101,000	-
72410	Office Of The Pi	435	Office Supplies		020	500	500	-
72410	Office Of The Pi	499	Other Supplies And Materials			-	30,000	30,000
72410	Office Of The Pi	499	Other Supplies And Materials		015	19,200	19,200	-
72410	Office Of The Pi	499	Other Supplies And Materials		020	1,000	1,000	-
						4,078,065	4,342,877	264,812
72510	Fiscal Services	599	Other Charges			424,000	648,339	224,339
						424,000	648,339	224,339
72520	Human Services	105	Supervisor/Director		x	70,845	75,086	4,241
72520	Human Services	161	Secretary(s)		x	33,927	35,623	1,696
72520	Human Services	186	Longevity Pay		x	2,231	2,885	654
72520	Human Services	201	Social Security		x	6,635	7,043	408
72520	Human Services	204	State Retirement		x	9,631	12,496	2,865
72520	Human Services	206	Life Insurance		x	147	147	-
72520	Human Services	207	Medical Insurance		x	25,566	22,998	(2,568)
72520	Human Services	208	Dental Insurance		x	504	504	-
72520	Human Services	212	Employer Medicare Liability		x	1,572	1,704	132
72520	Human Services	302	Advertising			300	300	-
72520	Human Services	320	Dues And Memberships			300	300	-
72520	Human Services	355	Travel			300	300	-
72520	Human Services	399	Other Contracted Services			27,733	24,000	(3,733)
72520	Human Services	499	Other Supplies And Materials			825	825	-
72520	Human Services	524	Staff Development			1,100	1,100	-
						181,616	185,311	3,695

School General
Fund 141

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Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72610	Operation Of PI 160		Guards		x	94,470	99,663	5,193
72610	Operation Of PI 161		Secretary(s)		x	13,999	14,836	837
72610	Operation Of PI 166		Custodial Personnel		x	939,816	1,201,335	261,519
72610	Operation Of PI 186		Longevity Pay		x	27,290	31,735	4,445
72610	Operation Of PI 189		Other Salaries & Wages		x	30,805	32,654	1,849
72610	Operation Of PI 201		Social Security		x	68,596	85,574	16,978
72610	Operation Of PI 204		State Retirement		x	99,575	151,825	52,250
72610	Operation Of PI 206		Life Insurance		x	3,496	3,203	(293)
72610	Operation Of PI 207		Medical Insurance		x	458,106	432,856	(25,250)
72610	Operation Of PI 208		Dental Insurance		x	10,661	9,902	(759)
72610	Operation Of PI 212		Employer Medicare Liability		x	16,187	20,704	4,517
72610	Operation Of PI 399		Other Contracted Services			472,000	475,000	3,000
72610	Operation Of PI 399		Other Contracted Services		950	3,000	3,000	-
72610	Operation Of PI 410		Custodial Supplies			208,235	208,235	-
72610	Operation Of PI 415		Electricity			1,530,000	1,575,900	45,900
72610	Operation Of PI 434		Natural Gas			225,648	230,161	4,513
72610	Operation Of PI 454		Water And Sewer			164,934	168,233	3,299
72610	Operation Of PI 502		Building And Contents Insurance			451,173	488,250	37,077
72610	Operation Of PI 524		Staff Development			2,000	2,000	-
72610	Operation Of PI 599		Other Charges			8,450	8,450	-
72610	Operation Of PI 599		Other Charges		801	9,400	-	(9,400)
72610	Operation Of PI 720		Plant Operation Equipment			15,000	15,000	-
						4,852,841	5,258,516	405,675
72620	Maintenance Oi 105		Supervisor		x	75,000	75,000	-
72620	Maintenance Oi 161		Secretary(s)		x	17,736	18,802	1,066
72620	Maintenance Oi 167		Maintenance Personnel		x	447,937	535,008	87,071
72620	Maintenance Oi 186		Longevity Pay		x	9,000	13,718	4,718
72620	Maintenance Oi 201		Social Security		x	34,183	39,837	5,654
72620	Maintenance Oi 204		State Retirement		x	49,621	70,679	21,058
72620	Maintenance Oi 206		Life Insurance		x	1,054	1,030	(24)
72620	Maintenance Oi 207		Medical Insurance		x	107,311	111,229	3,918
72620	Maintenance Oi 208		Dental Insurance		x	2,872	2,877	5
72620	Maintenance Oi 212		Employer Medicare Liability		x	6,388	9,638	3,250
72620	Maintenance Oi 307		Communication			10,000	10,000	-
72620	Maintenance Oi 335		Maintenance And Repair Services-Buildings			160,000	160,000	-
72620	Maintenance Oi 336		Maintenance And Repair Services-Equipment			180,000	210,000	30,000
72620	Maintenance Oi 355		Travel			2,500	2,500	-
72620	Maintenance Oi 399		Other Contracted Services			220,000	220,000	-
72620	Maintenance Oi 499		Other Supplies And Materials			222,575	352,575	130,000
72620	Maintenance Oi 499		Other Supplies And Materials		950	3,000	3,000	-
72620	Maintenance Oi 524		Staff Development			2,500	2,500	-
72620	Maintenance Oi 599		Other Charges			6,000	6,000	-
72620	Maintenance Oi 717		Maintenance Equipment			20,000	20,000	-
72620	Maintenance Oi 718		Motor Vehicles			26,000	46,000	20,000
						1,603,677	1,910,393	306,716

School General
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6/26/2023

Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
72710	Transportation	105	Supervisor/Director		x	70,845	75,096	4,251
72710	Transportation	103	Trainer/Recruiter		x	-	-	-
72710	Transportation	142	Mechanic(s)		x	147,316	181,750	34,434
72710	Transportation	146	Bus Drivers		x	1,159,200	1,187,000	27,800
72710	Transportation	146	Bus Drivers		020	1,566	-	(1,566)
72710	Transportation	146	Bus Drivers		200	132,027	135,000	2,973
72710	Transportation	161	Secretary		x	32,766	33,678	912
72710	Transportation	162	Clerical Personnel		x	-	-	-
72710	Transportation	186	Longevity Pay		x	1,685	1,400	(285)
72710	Transportation	189	Other Salaries & Wages		x	15,763	-	(15,763)
72710	Transportation	189	Other Salaries & Wages		200	35,760	149,310	113,550
72710	Transportation	201	Social Security		x	101,699	109,321	7,622
72710	Transportation	204	State Retirement		x	38,644	58,436	19,792
72710	Transportation	206	Life Insurance		x	513	414	(99)
72710	Transportation	207	Medical Insurance		x	62,192	55,116	(7,076)
72710	Transportation	208	Dental Insurance		x	1,743	1,260	(483)
72710	Transportation	212	Employer Medicare Liability		x	6,441	26,449	20,008
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-Vehicles			62,100	65,000	2,900
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			520,000	520,000	-
72710	Transportation	424	Garage Supplies			2,100	4,000	1,900
72710	Transportation	425	Gasoline			105,000	105,000	-
72710	Transportation	433	Lubricants			25,000	25,000	-
72710	Transportation	450	Tires And Tubes			59,000	60,000	1,000
72710	Transportation	453	Vehicle Parts			171,000	175,000	4,000
72710	Transportation	499	Other Supplies And Materials			4,500	4,500	-
72710	Transportation	524	Staff Development			1,300	2,000	700
72710	Transportation	599	Other Charges			2,328	2,328	-
72710	Transportation	599	Other Charges - Secondary Ins 020			599	599	-
72710	Transportation	729	Equipmment			4,800	4,800	-
72710	Transportation	718	Transportation Vehicles			200,000	375,000	175,000
						3,036,137	3,427,707	391,570

School General
Fund 141

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Function	Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
73300	Community Ser 105		Supervisor/Director		700	-	-	-
73300	Community Ser 105		Supervisor/Director		500	119,121	110,777	(8,344)
73300	Community Ser 186		Longevity Pay			-	1,000	1,000
73300	Community Ser 189		Other Salaries & Wages		500	73,717	121,781	48,064
73300	Community Ser 189		Other Salaries & Wages		700	71,520	77,850	6,330
73300	Community Ser 201		Social Security			16,440	19,308	2,868
73300	Community Ser 204		State Retirement			23,865	34,255	10,390
73300	Community Ser 206		Life Insurance			144	144	-
73300	Community Ser 207		Medical Insurance			17,874	21,002	3,128
73300	Community Ser 208		Dental Insurance			493	494	1
73300	Community Ser 212		Employer Medicare Liability			3,966	4,672	706
73300	Community Ser 307		Communication		500	2,500	2,500	-
73300	Community Ser 355		Travel		500	750	750	-
73300	Community Ser 422		Food Supplies		500	14,000	14,000	-
73300	Community Ser 499		Other Supplies And Materials		500	9,000	9,000	-
73300	Community Ser 499		Other Supplies And Materials		700	-	-	-
73300	Community Ser 599		Other Charges		500	3,000	3,000	-
73300	Community Ser 790		Other Equipment		500	1,500	1,500	-
						357,890	422,033	64,143
73400	Early Childhood 116		Teachers		x	396,600	424,900	28,300
73400	Early Childhood 162		Clerical Personnel		x	-	-	-
73400	Early Childhood 163		Aides		x	138,705	147,563	8,858
73400	Early Childhood 186		Longevity Pay			4,625	5,496	871
73400	Early Childhood 201		Social Security			33,476	35,834	2,358
73400	Early Childhood 204		State Retirement			48,594	63,576	14,982
73400	Early Childhood 206		Life Insurance			1,245	1,245	-
73400	Early Childhood 207		Medical Insurance			140,165	148,057	7,892
73400	Early Childhood 208		Dental Insurance			3,528	3,528	-
73400	Early Childhood 212		Employer Medicare Liability			8,030	8,670	640
73400	Early Childhood 355		Travel			600	600	-
73400	Early Childhood 429		Instructional Supplies			12,107	36,107	24,000
73400	Early Childhood 504		Indirect Cost			-	-	-
73400	Early Childhood 524		Staff Development			1,600	1,600	-
73400	Early Childhood 599		Other Charges			2,168	2,168	-
						791,443	879,344	87,901
76100	Regular Capital	707	Building Improvements			800,000	812,570	12,570
						800,000	812,570	12,570
99100	Transfers Out	590	Transfers To Other Funds			40,000	98,464	58,464
						40,000	98,464	58,464
Total Expenditures						61,995,538	68,190,984	6,195,446
Revenue less Expenses						-	(0)	(0)

School General
Fund 141

6/26/2023

Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
County Official/Administrative Officer					135,000	140,265	5,265
Assistants					-	-	-
Principals					994,222	1,079,782	85,560
Directors					1,007,696	1,125,451	117,755
Teachers					24,607,605	25,344,951	737,346
Career Ladder					56,499	88,000	31,501
Guidance Personnel					1,165,277	1,257,460	92,183
Psychological Personnel					59,460	62,460	3,000
Homebound					-	-	-
Librarians					576,628	598,800	22,172
Medical Personnel					107,197	544,201	437,004
Assessment Personnel					58,500	61,500	3,000
Instructional Computer Personnel					141,412	134,318	(7,094)
Asst Principals					993,891	1,031,950	38,059
Mechanics					147,316	181,750	34,434
Bus Drivers					1,292,793	1,322,000	29,207
Guards					94,470	99,663	5,193
Secretaries					839,853	909,332	69,479
Clerical					225,813	231,246	5,433
Assistants					771,074	767,816	(3,258)
Custodial					939,816	1,201,335	261,519
Maintenance					447,937	535,008	87,071
Speech					387,001	405,500	18,499
Longevity					96,199	118,220	22,021
Overtime					2,268	3,500	1,232
Other Salaries & Wages					1,664,977	2,396,158	731,181
Board					25,200	26,460	1,260
Certified Subs					251,633	177,596	(74,037)
Non-certified subs					436,740	596,500	159,760
Social Security					2,316,020	2,507,366	191,346
Retirement					3,250,548	4,226,336	975,788
Life					54,189	55,338	1,149
Medical					7,288,275	7,870,843	582,568
Dental					156,684	159,518	2,834
Unemployment Compensation					35,000	35,000	-
Medicare					521,312	606,628	85,316
Retirement-Hybrid Stab.					1	1	-

School General
Fund 141

6/26/2023

Function Description	Object	Object Description	Cost Center	Sub Object	22-23 Budget	23-24 Approved	Variance
Advertising					300	300	-
Audit Services					28,000	32,200	4,200
Communication					125,550	125,550	-
Contracts w Private Agencies					50,000	50,000	-
Contracts w Public Carriers					2,000	2,000	-
Dues & Memberships					24,573	24,573	-
Evaluation & Testing					40,360	46,360	6,000
Legal Services					48,000	55,000	7,000
Maint & Repair Buildings					160,000	160,000	-
Maint & Repair Equipment					182,250	212,250	30,000
Maint & Repair Vehicles					62,100	65,000	2,900
Medical & Dental Services					11,000	11,000	-
Postal Charges					6,400	6,200	(200)
Internet Connectivity					110,000	110,000	-
Travel					73,905	74,390	485
Other Contracted Services					1,622,981	1,721,748	98,767
Custodial Supplies					208,235	208,235	-
Diesel Fuel					520,000	520,000	-
Electricity					1,530,000	1,575,900	45,900
Food Supplies					14,000	15,500	1,500
Garage Supplies					2,100	4,000	1,900
Gasoline					105,000	105,000	-
Instructional Supplies					436,575	480,275	43,700
Textbooks Electronic					118,330	118,330	-
Lubricants					25,000	25,000	-
Natural Gas					225,648	230,161	4,513
Office Supplies					8,000	8,000	-
Textbooks					398,878	400,000	1,122
Tires and Tubes					59,000	60,000	1,000
Vehicle Parts					171,000	175,000	4,000
Water and Sewer					164,934	168,233	3,299
Software					251,969	251,969	-
Other Supplies and Materials					380,044	534,953	154,909
Building Insurance					451,173	488,250	37,077
Indirect Cost					-	-	-
Premiums on Surety Bonds					425	425	-
Trustee's Comm.					373,000	405,300	32,300
Workers' Comp Insurance					245,000	252,000	7,000
Inservice/Staff Dev.					133,469	137,895	4,426
Fee Waivers					254,930	260,000	5,070
Transfers to Other Funds					40,000	98,464	58,464
Other Charges					528,785	758,084	229,299
Admin Equipment					1,200	1,200	-
Building Improvements					800,000	812,570	12,570
Maintenance Equipment					20,000	20,000	-
Vehicles					226,000	421,000	195,000
Plant Operation Equipment					15,000	15,000	-
Reg Instruction Equip					252,572	702,572	450,000
SPED Equipment					18,000	18,000	-
Trans Equip					4,800	4,800	-
Voc. Instr. Equipment					19,500	19,500	-
Health Equipment					2,500	2,500	-
Other Equipment					294,546	294,046	(500)
					<u>61,995,538</u>	<u>68,190,984</u>	<u>6,195,446</u>

**School Federal
Fund 142**

6/26/2023

GL Account	Description	23 - 24 Approved
142-012-47141- -	Title I Grants to Local Agencies	153,299.40
142-102-47141- -	Title I Grants to Local Agencies	2,025,399.68
142-104-47141- -	Title I Grants to Local Education Agencies	83,700.00
142-302-47146- -		28,146.56
142-304-47141- -	Title I Grants to Local Education Agencies	15,750.00
142-402-47590- -	Other Federal Through State	104,425.32
142-801-47131- -	Vocational Program Improvement	125,835.87
142-902-47143- -	Idea Part B	1,657,809.99
142-911-47145- -	Idea Part B - Preschool	63,934.00
Total Revenue - Federal Funds		4,258,300.82

**School Federal
Fund 142**

6/26/2023

Consolidated - Title I - Part A		
142-102-71100-163-	Regular Instruction Program - Educational Assistants	791,967.81
142-102-71100-186-	Regular Instruction Program - Longevity Pay	30,080.00
142-102-71100-201-	Regular Instruction Program - Social Security	50,966.96
142-102-71100-204-	Regular Instruction Program - State Retirement	90,425.26
142-102-71100-206-	Regular Instruction Program - Life Insurance	3,124.08
142-102-71100-207-	Regular Instruction Program - Medical Insurance	425,989.40
142-102-71100-208-	Regular Instruction Program - Dental Insurance	7,812.00
142-102-71100-212-	Regular Instruction Program - Employer Medicare Liability	12,330.72
142-102-71100-429-	Regular Instruction Program - Instructional Supplies	8,000.00
142-102-71100-722-	Regular Instruction Program - Regular Instruction Equipment	8,000.00
142-102-72130-189-	Other Student Support - Other Salaries & Wages	408,674.25
142-102-72130-201-	Other Student Support - Social Security	25,337.80
142-102-72130-204-	Other Student Support - State Retirement	39,849.56
142-102-72130-206-	Other Student Support - Life Insurance	362.34
142-102-72130-207-	Other Student Support - Medical Insurance	60,323.90
142-102-72130-208-	Other Student Support - Dental Insurance	1,096.20
142-102-72130-212-	Other Student Support - Employer Medicare Liability	6,130.11
142-102-72130-355-	Other Student Support - Travel	2,000.00
142-102-72130-399-	Other Student Support - Other Contracted Services	800.00
142-102-72130-499-	Other Student Support - Other Supplies And Materials	2,000.00
142-102-72130-524-	Other Student Support - Staff Development	800.00
142-102-72130-599-	Other Student Support - Other Charges	20,529.29
142-102-72130-790-	Other Student Support - Other Equipment	800.00
142-102-72210-524-	Regular Instruction Program - Staff Development	8,000.00
142-102-99100-504-	Transfers Out - Indirect Cost	20,000.00
Total Expenditures		2,025,399.68

School Federal Fund 142

6/26/2023

Consolidated Admin Pool		
142-012-72210-105-	- Regular Instruction Program - Supervisor/Director	96,780.00
142-012-72210-162-	- Regular Instruction Program - Clerical Personnel	17,657.64
142-012-72210-201-	- Regular Instruction Program - Social Security	7,135.43
142-012-72210-204-	- Regular Instruction Program - State Retirement	12,659.64
142-012-72210-206-	- Regular Instruction Program - Life Insurance	109.80
142-012-72210-207-	- Regular Instruction Program - Medical Insurance	12,652.58
142-012-72210-208-	- Regular Instruction Program - Dental Insurance	378.00
142-012-72210-212-	- Regular Instruction Program - Employer Medicare Liability	1,726.31
142-012-72210-499-	- Regular Instruction Program - Other Supplies And Materials	200.00
142-012-72210-524-	- Regular Instruction Program - Staff Development	3,000.00
142-012-99100-504-	- Transfers Out - Indirect Cost	1,000.00
Total Expenditures		153,299.40

Title 1-D LEA		
142-104-71100-429-	- Regular Instruction Program - Instructional Supplies	12,000.00
142-104-71100-722-	- Regular Instruction Program - Regular Instruction Equipment	7,500.00
142-104-72130-524-	- Other Student Support - Staff Development	8,000.00
142-104-72210-399-	- Regular Instruction Program - Other Contracted Services	50,000.00
142-104-72210-524-	- Regular Instruction Program - Staff Development	5,000.00
142-104-99100-504-	- Transfers Out - Indirect Cost	1,200.00
Total Expenditures		83,700.00

Title III		
142-302-72130-186	Other Student Support - Longevity	\$ 144.00
142-302-72130-189-	- Other Student Support - Other Salaries & Wages	17,720.00
142-302-72130-201-	- Other Student Support - Social Security	1,110.00
142-302-72130-204-	- Other Student Support - State Retirement	1,350.00
142-302-72130-206-	- Other Student Support - Life Insurance	25.00
142-302-72130-207-	- Other Student Support - Medical Insurance	3,100.00
142-302-72130-208-	- Other Student Support - Dental Insurance	130.00
142-302-72130-212-	- Other Student Support - Employer Medicare Liability	260.00
142-302-72130-499-	- Other Student Support - Other Supplies And Materials	2,000.00
142-302-72130-524-	- Other Student Support - Staff Development	1,319.56
142-302-72130-599-	- Other Student Support - Other Charges	175.00
142-302-72130-790-	- Other Student Support - Other Equipment	500.00
142-302-72710-146-	- Transportation - Bus Drivers	100.00
142-302-72710-201-	- Transportation - Social Security	10.00
142-302-72710-212-	- Transportation - Employer Medicare Liability	3.00
142-302-99100-504-	- Transfers Out - Indirect Cost	200.00
Total Expenditures		28,146.56

School Federal Fund 142

6/26/2023

Title 1-C		
142-304-72130-499 -	Other Student Support - Other Supplies And Materials	15,000.00
142-304-72130-790 -	Other Student Support - Other Equipment	500.00
142-304-99100-504 -	Transfers Out - Indirect Cost	250.00
Total Expenditures		15,750.00

Title IV		
142-402-71100-499 -	Regular Instruction Program - Other Supplies And Materials	5,000.00
142-402-71100-722 -	Regular Instruction Program - Regular Instruction Equipment	2,000.00
142-402-72120-189 -	Health Services - Other Salaries & Wages	62,880.00
142-402-72120-201 -	Health Services - Social Security	3,898.56
142-402-72120-204 -	Health Services - State Retirement	6,916.80
142-402-72120-206 -	Health Services - Life Insurance	73.20
142-402-72120-207 -	Health Services - Medical Insurance	19,298.12
142-402-72120-208 -	Health Services - Dental Insurance	504.00
142-402-72120-212 -	Health Services - Employer Medicare Liability	943.20
142-402-72210-524	Regular Instruction Program - In-Service / Staff Development	1,174.46
142-402-99100-504 -	Transfers Out - Indirect Cost	1,736.98
Total Expenditures		104,425.32

CTE Perkins Basic		
142-801-71300-189 -	Career and Technical Education Program - Other Salaries and Wages	12,000.00
142-801-71300-198 -	Career and Technical Education Program - Non-certified Substitutes	3,309.00
142-801-71300-201 -	Career and Technical Education Program - Social Security	1,693.16
142-801-71300-204 -	Career and Technical Education Program - State Retirement	2,640.00
142-801-71300-212 -	Career and Technical Education Program - Employer Medicare Liability	395.98
142-801-71300-429 -	Career and Technical Education Program - Instructional Supplies	18,044.08
142-801-71300-499 -	Career and Technical Education Program - Other Supplies and Materials	12,000.00
142-801-71300-599 -	Career and Technical Education Program - Other Charges	12,000.00
142-801-71300-730 -	Career and Technical Education Program - Vocational Instruction Equipme	37,112.00
142-801-72130-355 -	Other Student Support - Travel	9,685.67
142-801-72130-399 -	Other Student Support - Other Contracted Services	1,500.00
142-801-72130-524 -	Other Student Support - Staff Development	11,955.98
142-801-72230-355 -	Career and Technical Education Program - Travel	2,500.00
142-801-99100-504 -	Transfers Out - Indirect Cost	1,000.00
Total Expenditures		125,835.87

**School Federal
Fund 142**

6/26/2023

IDEA Part B		
142-902-71200-116-	- Special Education Programs - Teachers	10,000.00
142-902-71200-163-	- Special Education Programs - Educational Assistants	595,000.00
142-902-71200-171-	- Special Education Programs - Speech Pathologists	25,000.00
142-902-71200-186-	- Special Education Programs - Longevity	27,000.00
142-902-71200-198-	- Special Education Programs - Non-Certified Substitutes	3,000.00
142-902-71200-201-	- Special Education Programs - Social Security	37,000.00
142-902-71200-204-	- Special Education Programs - State Retirement	65,000.00
142-902-71200-206-	- Special Education Programs - Life Insurance	3,000.00
142-902-71200-207-	- Special Education Programs - Medical Insurance	320,000.00
142-902-71200-208-	- Special Education Programs - Dental Insurance	7,821.00
142-902-71200-212-	- Special Education Programs - Employer Medicare	9,400.00
142-902-71200-429-	- Special Education Programs - Instructional Supplies	10,000.00
142-902-71200-499-	- Special Education Programs - Other Supplies & Materials	5,000.00
142-902-71200-725-	- Special Education Programs - Special Education Equipment	10,000.00
142-902-72220-124-	- Special Education Programs - Psychological Personnel	163,425.00
142-902-72220-131-	- Special Education Programs - Medical Personnel	53,261.00
142-902-72220-162-	- Special Education Programs - Clerical Personnel	18,725.00
142-902-72220-186-	- Special Education Programs - Longevity	1,600.00
142-902-72220-189-	- Special Education Programs - Other Salaries & Wages	72,144.00
142-902-72220-201-	- Special Education Programs - Social Security	13,500.00
142-902-72220-204-	- Special Education Programs - State Retirement	25,013.00
142-902-72220-206-	- Special Education Programs - Life Insurance	366.00
142-902-72220-207-	- Special Education Programs - Medical Insurance	49,000.00
142-902-72220-208-	- Special Education Programs - Dental Insurance	850.00
142-902-72220-212-	- Special Education Programs - Employer Medicare	3,700.00
142-902-72220-307-	- Special Education Programs - Communication	1,000.00
142-902-72220-310-	- Special Education Programs - Contracts with Public Agencies	6,400.00
142-902-72220-312-	- Special Education Programs - Contracts with Private Agencies	30,000.00
142-902-72220-322-	- Special Education Programs - Evaluation and Testing Materials	5,000.00
142-902-72220-355-	- Special Education Programs - Travel	2,000.00
142-902-72220-524-	- Special Education Programs - Staff Development	5,433.97
142-902-72710-146-	- Special Education Programs - Bus Drivers	51,717.00
142-902-72710-189-	- Special Education Programs - Other Salaries & Wages	20,230.02
142-902-72710-201-	- Special Education Programs - Social Security	3,226.00
142-902-72710-204-	- Special Education Programs - State Retirement	1,776.00
142-902-72710-212-	- Special Education Programs - Employer Medicare	2,222.00
Total Expenditures		1,657,809.99

**School Federal
Fund 142**

6/26/2023

IDEA Part B - Preschool		
142-911-71200-116-	- Special Education Programs - Teachers	45,814.00
142-911-71200-201-	- Special Education Programs - Social Security	2,604.00
142-911-71200-204-	- Special Education Programs - State Retirement	4,500.00
142-911-71200-206-	- Special Education Programs - Life Insurance	78.00
142-911-71200-207-	- Special Education Programs - Medical Insurance	6,500.00
142-911-71200-208-	- Special Education Programs - Dental Insurance	231.00
142-911-71200-212-	- Special Education Programs - Employer Medicare	570.00
142-911-71200-399-	- Special Education Programs - Other Contracted Services	1,000.00
142-911-71200-429-	- Special Education Programs - Instructional Supplies	2,637.00
Total Expenditures		63,934.00
Total Expenditures - Federal Funds		\$ 4,258,300.82

**School Student Nutrition
Fund 143**

6/26/2023

Function	Function Description	Object	Object Description	22-23 Budget	23-24 Approved	Variance
39000	Fund Balance			746,540	810,975	64,435
43521	Lunch Payments - Children			500,000	625,000	125,000
43522	Lunch Payments - Adults			50,000	50,000	-
43523	Income From Breakfast			100,000	135,300	35,300
43525	A La Carte Sales			390,000	390,000	-
43990	Other Charges For Services			5,000	5,300	300
44110	Interest Earned			6,500	6,600	100
44530	Sale Of Equipment			100	100	-
46520	School Food Service			34,000	38,500	4,500
47111	Section 4 - Lunch			2,051,562	2,600,000	548,438
47112	USDA - Commodities			283,183	337,900	54,717
47113	Breakfast			696,003	696,003	-
				4,862,888	5,695,678	832,790

73100	Food Service	105	Supervisor/Director	54,000	56,671	2,671
73100	Food Service	119	Accountants/Bookkeepers	56,000	59,121	3,121
73100	Food Service	165	Cafeteria Personnel	1,323,500	1,383,165	59,665
73100	Food Service	186	Longevity Pay	19,000	19,500	500
73100	Food Service	188	Bonus Payments	-	5,250	5,250
73100	Food Service	189	Other Salaries & Wages	8,000	8,400	400
73100	Food Service	196	In-Service Training	2,000	2,000	-
73100	Food Service	201	Social Security	90,700	95,115	4,415
73100	Food Service	204	State Retirement	86,400	95,904	9,504
73100	Food Service	206	Life Insurance	2,665	2,647	(18)
73100	Food Service	207	Medical Insurance	317,230	324,246	7,016
73100	Food Service	208	Dental Insurance	7,310	6,300	(1,010)
73100	Food Service	210	Unemployment Compensation	100	100	-
73100	Food Service	212	Employer Medicare Liability	21,300	21,620	320
73100	Food Service	307	Communication	4,500	5,000	500
73100	Food Service	336	Maint & Repair Svcs-Equipment	150,000	180,000	30,000
73100	Food Service	354	Transportation-Other Than Students	10,000	16,000	6,000
73100	Food Service	355	Travel	9,000	9,000	-
73100	Food Service	399	Other Contracted Services	300,000	310,000	10,000
73100	Food Service	422	Food Supplies	1,750,000	2,225,000	475,000
73100	Food Service	435	Office Supplies	8,000	10,000	2,000
73100	Food Service	469	Usda - Commodities	283,183	337,900	54,717
73100	Food Service	499	Other Supplies And Materials	200,000	252,000	52,000
73100	Food Service	524	Staff Development	10,000	10,000	-
73100	Food Service	710	Food Service Equipment	150,000	150,000	-
99100	Transfers Out	504	Indirect Costs	-	110,739	110,739
				4,862,888	5,695,678	832,790