



Budget
Including
All County Funds and
Board of Education Funds

Jefferson County,
Tennessee

Fiscal Year
2024-2025

Approved June 24, 2024



JEFFERSON COUNTY TENNESSEE

1244 Gay Street
PO Box 1749
Dandridge, TN 37725
Phone (865) 397-4922
Fax (865) 397-4537

To: Division of Local Government Finance (LGF@cot.tn.gov)
From: Jessica Elder, Jefferson County Finance Director
Date: June 28, 2024
Re: Fiscal Year 2025 Annual Budget Memo

Attached is the budget and supporting documents for Jefferson County annual budget for fiscal year 2025.

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

Jefferson County has approved a property tax increase of \$.09 from the new certified rate of \$1.3431 to \$1.43. The \$.09 will be distributed by \$.06 to County General Fund 101, \$.01 to County Sanitation Fund 116, \$.01 to Highway Fund 131 and \$.01 to County Capital Projects Fund 171.

Thank you,

 6-28-2024

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



Mark Potts
Mayor
MPotts@JeffersonCountyTN.gov

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Schedule 1 of 4 | Budget Summary
Budget Year 2025

Step 1) Type local government name → **Jefferson County Government**

Step 2) Enter information for governmental (non-utility) funds in below table. **DO NOT** type in gray cells.

A few common funds have been provided as an example. Please add or remove funds as necessary to match your governmental non-utility funds.

Governmental Funds	Estimated for July 1				Outflows				Forecasted for June 30				As Percentage of Outflows		
	Beginning Fund Balance	Change (Increase) / Decrease	Expenditures	Transfers In	Transfers Out	Capital Outlays	Debt Outlays	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds
General Fund #101	\$ 13,832,107	\$ 14,900,000	\$ 32,104,424	\$ -	\$ 31,609,110	\$ -	\$ 531,664	\$ 32,140,774	\$ (66,350)	\$ 13,795,757	\$ 14,865,650	\$ 245,000	\$ 252,500	\$ 43.9%	46.2%
County & Jail Maintenance #112	206,000	213,500	40,000	-	1,000	-	1,000	1,000	39,000	26,000	25,360	50,400	50,360	24,500.0%	25,500.0%
Law Library #114	30,400	30,360	12,461	-	12,461	-	12,461	12,461	26,000	50,400	50,360	465,632	465,632	404.9%	404.1%
Convenient Centers #116	302,000	300,000	2,598,687	-	2,438,955	-	2,438,955	2,438,955	164,632	240,600	240,600	240,600	240,600	90.6%	90.6%
Opioid Fund #121	240,600	240,600	265,534	-	265,534	-	265,534	265,534	(11,400)	25,100	40,600	25,100	40,600	28.4%	45.9%
Drug Fund #122	36,500	32,000	77,000	-	88,400	-	88,400	88,400	(5,493,303)	-	-	-	-	0.0%	0.0%
ARPA Fund #127	5,493,303	5,493,303	-	-	5,493,303	-	5,493,303	5,493,303	846,302	11,894,414	11,826,502	4,023,402	5,997,086	122.04%	124.89%
Special Revenue #128	11,047,912	10,980,000	856,002	-	9,500	-	9,500	9,500	(347,014)	16,991,160	27,304,073	16,991,160	27,304,073	272.6%	438.0%
Highway #131	4,370,416	6,384,100	5,248,326	-	5,595,340	-	5,595,340	5,595,340	1,791,160	592,270	1,092,180	592,270	1,092,180	58.5%	107.0%
Debt Service #151	15,200,000	25,512,915	7,377,635	-	646,994	-	646,994	646,994	1,990,970	13,570,295	25,819,611	13,570,295	25,819,611	18.3%	34.8%
Capital #171	392,300	832,210	1,211,938	-	1,011,968	-	1,011,968	1,011,968	19,611	3,000,000	3,000,000	3,000,000	3,000,000	70.1%	70.1%
School General #141	13,550,684	25,800,000	74,071,779	-	10,110	-	74,172,879	74,153,268	89,464	1,642,497	2,051,697	1,642,497	2,051,697	25.3%	33.7%
School Federal #142	3,000,000	3,000,000	4,279,954	-	4,279,954	-	4,279,954	4,279,954	6,086,266	66,436,627	92,878,893	66,436,627	92,878,893	135.0%	206.1%
School Student Nutrition #143	2,500,000	3,008,500	5,128,933	-	5,128,933	-	5,128,933	5,128,933	(3,768,595)	-	-	-	-	-	-
Total	\$ 70,205,222	\$ 96,647,488	\$ 133,272,683	\$ -	\$ 768,094	\$ 134,040,777	\$ 137,030,173	\$ 137,809,372	\$ (3,768,595)	\$ 66,436,627	\$ 92,878,893	\$ 66,436,627	\$ 92,878,893	135.0%	206.1%

Step 3) Enter information for enterprise (utility) funds, if any, in below table. **DO NOT** type in gray cells.

A few common funds have been provided as an example. Please add or remove funds as necessary to match your enterprise utility funds.

Enterprise Funds	Estimated for July 1				Outflows				Forecasted for June 30				As Percentage of Outflows		
	Beginning Fund Balance	Change (Increase) / Decrease	Expenditures	Transfers In	Transfers Out	Capital Outlays	Debt Outlays	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds	Transfers to Other Funds
Landfill #207	\$ 3,400,000	\$ 3,111,375	\$ 2,260,000	\$ -	\$ 2,260,000	\$ -	\$ 170,330	\$ 2,408,409	\$ (148,409)	\$ 3,251,591	\$ 4,962,966	\$ 3,251,591	\$ 4,962,966	135.0%	206.1%
Total	\$ 3,400,000	\$ 3,111,375	\$ 2,260,000	\$ -	\$ 2,260,000	\$ -	\$ 170,330	\$ 2,408,409	\$ (148,409)	\$ 3,251,591	\$ 4,962,966	\$ 3,251,591	\$ 4,962,966	135.0%	206.1%

Schedule 2 of 4 | Outstanding Debt and Budgeted Debt Service

NOTE! Complete Budget Summary First

Budget Year | 2025

Jefferson County Government

Step 1) Does your local government have debt? Yes No → Proceed to Step 2.

Step 2) Enter each debt issuance individually (one row per individual debt). Do not summarize debt. Fund selection may be repeated across rows.
Most complete budget summary schedule first. Fund dropdowns are populated from the budget summary schedule.

Fund	Debt Type	Individual Debt Name and Description	Original Issuance Amount	Authorized and Unissued	Total Principal Outstanding June 30	Debt Service Payment			Detailed Budget Page Number	
						Principal	Interest	Total Payment		
Debt Service #151	Bond	GOB Series 2020B - Nursing Home	\$ 7,750,000	\$ -	\$ 7,460,000	\$ 195,000	\$ 223,800	\$ 418,800	85	
Debt Service #151	Bond	GOB Series 2021B - Nursing Home	5,535,000	-	4,615,000	315,000	85,675	400,675	87	
Debt Service #151	Bond	GOB Series 2022 - Nursing Home	2,000,000	-	1,950,000	50,000	58,500	108,500	88	
Debt Service #151	Bond	GOB Series 2020A - Schools	15,225,000	-	12,615,000	835,000	406,069	1,241,069	72	
Debt Service #151	Bond	GOB Series 2021A - Schools	6,350,000	-	5,940,000	425,000	131,548	556,548	73	
Debt Service #151	Bond	GOB Series 2010 - Schools	16,000,000	-	14,825,000	-	982,156	982,156	71	
Debt Service #151	Loan Agreement	QSCB Series 2010 - Schools	10,595,000	-	2,110,738	661,111	513,646	1,174,757	70	
School General #141	Loan Agreement	EESI Series 2023 - Schools	2,094,091	-	2,094,091	169,752	10,470	180,222	81	
Landfill #207	Note	Interfund Capital Outlay Series 2023 - Landfill	500,000	-	333,000	167,000	3,330	170,330	77	
Landfill #207	Note	Capital Outlay Series 2023 - Landfill	2,200,000	-	2,200,000	146,700	87,340	234,040	78	
Total:					\$ 68,249,091	\$ -	\$ 2,964,563	\$ 2,502,534	\$ 5,467,097	

Step 3) View only, **NO USER ENTRY!** View summary of debt automatically totaled by fund.

Fund	Issuance Count	Debt Service Payment		
		Principal	Interest	Total Payment
Debt Service #151	7	\$ 2,481,111	\$ 2,401,393	\$ 4,882,505
School General #141	1	\$ 169,752	\$ 10,470	\$ 180,222
Landfill #207	2	\$ 313,700	\$ 90,670	\$ 404,370

Schedule 3 of 4 | Cash Flow Estimator
Budget Year | 2025

Jefferson County Government

Step 1) Indicate fund being used in below yellow tinted box.

Type Fund Below

Step 2) Input budget year beginning cash, projected revenues, and forecasted expenditures.
Enter budget year beginning cash, projected revenues, and forecasted expenditures in yellow tinted boxes.

Beginning Budget Year 2025 Cash:	\$ 300,000
Budget Year 2025 Projected Operating Revenues:	2,598,687
Budget Year 2025 Forecasted Operating Expenses:	2,438,055

Step 3) Enter monthly data for current year. For months without data, estimate inflow and outflow items.
Enter inflow and outflow data in the yellow tinted cells in the below table. Use estimates for months without data.

Sanitation Fund 116 Current Fiscal Year 2024													
	July	August	September	October	November	December	January	February	March	April	May	June	Annual
Inflows													
Bank Deposits →	70,000	70,000	75,000	160,000	220,000	500,000	425,000	767,449	150,000	45,000	56,000	60,238	2,598,687
Loan Proceeds →	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds →	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Operating Proceeds →	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows:	70,000	70,000	75,000	160,000	220,000	500,000	425,000	767,449	150,000	45,000	56,000	60,238	2,598,687
Monthly Inflow as Percent of Annual Inflow:	3%	3%	3%	6%	8%	19%	16%	30%	6%	2%	2%	2%	2%
Outflows													
Bank Withdrawals →	68,055	65,000	65,000	100,000	150,000	175,000	400,000	300,000	300,000	300,000	320,000	195,000	2,438,055
Capital Projects →	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Expense →	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Operating Disbursements →	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows:	68,055	65,000	65,000	100,000	150,000	175,000	400,000	300,000	300,000	300,000	320,000	195,000	2,438,055
Monthly Outflow as Percent of Annual Outflow:	3%	3%	3%	4%	6%	7%	16%	12%	12%	12%	13%	8%	8%

Step 4) Enter estimated monthly data for upcoming budget year.
Enter proceeds, debt service, and transfer-out information in yellow tinted cells.

Sanitation Fund 116 Budget Year 2025													
	July	August	September	October	November	December	January	February	March	April	May	June	Annual
Beginning Cash Balance	\$ 300,000	\$ 301,945	\$ 306,945	\$ 316,945	\$ 376,945	\$ 446,945	\$ 771,945	\$ 796,945	\$ 1,264,394	\$ 1,114,394	\$ 859,394	\$ 595,394	\$ 300,000
Add: Inflows													
Estimated Cash Receipts	70,000	70,000	75,000	160,000	220,000	500,000	425,000	767,449	150,000	45,000	56,000	60,238	2,598,687
Loan Proceeds →	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds →	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows:	70,000	70,000	75,000	160,000	220,000	500,000	425,000	767,449	150,000	45,000	56,000	60,238	2,598,687
370,000	371,945	381,945	476,945	596,945	596,945	946,945	1,196,945	1,564,394	1,414,394	1,159,394	915,394	655,632	2,898,687
Less: Outflows													
Estimated Cash Payments	68,055	65,000	65,000	100,000	150,000	175,000	400,000	300,000	300,000	300,000	320,000	195,000	2,438,055
New Debt Service (for debt to be issued) →	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out →	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows:	68,055	65,000	65,000	100,000	150,000	175,000	400,000	300,000	300,000	300,000	320,000	195,000	2,438,055
301,945	306,945	316,945	376,945	446,945	446,945	771,945	796,945	1,264,394	1,114,394	859,394	595,394	460,632	460,632
Cash Inflows - Cash Outflows	\$ 1,945	\$ 5,000	\$ 10,000	\$ 60,000	\$ 70,000	\$ 325,000	\$ 25,000	\$ 467,449	\$ (150,000)	\$ (255,000)	\$ (264,000)	\$ (134,762)	\$ 160,652

Schedule 4 of 4 | Printable Cash Flow Statement
Budget Year | 2025

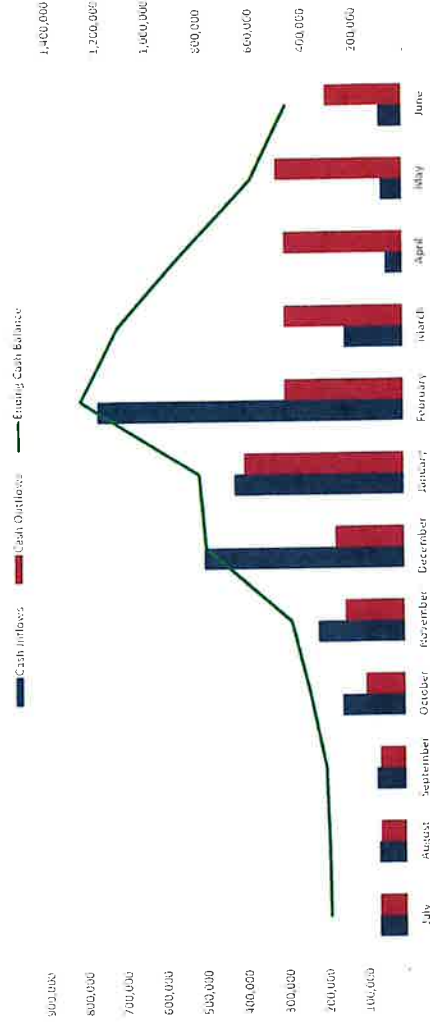
Jefferson County Government

No user input is required on this tab. The purpose of this tab is to provide a printer friendly cash flow report. The cash flow schedule on this tab is auto populated from information

Sanitation Fund 116 | Budget Year | 2025

	July	August	September	October	November	December	January	February	March	April	May	June	Annual
Beginning Cash Balance	\$ 300,000	\$ 301,945	\$ 306,945	\$ 316,945	\$ 376,945	\$ 446,945	\$ 771,945	\$ 796,945	\$ 1,264,394	\$ 1,114,394	\$ 859,394	\$ 595,394	\$ 300,000
Add: Inflows													
Estimated Cash Receipts	70,000	70,000	75,000	160,000	220,000	500,000	425,000	767,449	150,000	45,000	56,000	60,238	2,598,687
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows:	70,000	70,000	75,000	160,000	220,000	500,000	425,000	767,449	150,000	45,000	56,000	60,238	2,598,687
	370,000	371,945	381,945	476,945	596,945	946,945	1,196,945	1,564,394	1,414,394	1,159,394	915,394	655,632	2,898,687
Available Cash													
Less: Outflows													
Estimated Cash Payments	68,055	65,000	65,000	100,000	150,000	175,000	400,000	300,000	300,000	300,000	320,000	195,000	2,438,055
New Debt Service (for debt to be issued)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows:	68,055	65,000	65,000	100,000	150,000	175,000	400,000	300,000	300,000	300,000	320,000	195,000	2,438,055
	301,945	306,945	316,945	376,945	446,945	771,945	796,945	1,264,394	1,114,394	859,394	595,394	460,632	460,632
Ending Cash Balance	\$ 1,945	\$ 5,000	\$ 10,000	\$ 60,000	\$ 70,000	\$ 325,000	\$ 25,000	\$ 467,449	\$ (150,000)	\$ (255,000)	\$ (264,000)	\$ (134,762)	\$ 160,632
Cash Inflows - Cash Outflows													

Cash Flow Summary



		2023-2024		2024-2025	
		Actual		After Re-appraisal	
Est. value of one penny		\$	143,370	\$	247,283
95%			136,202		234,919
Fund		Penny	Budget	Penny	Budget
101	General	\$ 0.92	\$ 12,530,538	\$ 0.60	\$ 14,095,120
116	Solid Waste	0.16	\$ 2,179,224	\$ 0.10	\$ 2,349,187
131	Highway	0.21	\$ 2,860,232	\$ 0.13	\$ 3,053,943
141	School	0.81	\$ 11,032,322	\$ 0.48	\$ 11,276,096
151	Debt Service	0.16	\$ 2,179,224	\$ 0.09	\$ 2,114,268
171	Capital	0.04	\$ 544,806	\$ 0.03	\$ 704,756
		\$ 2.30	\$ 31,326,345	\$ 1.43	\$ 33,593,369

The STANDARD BANNER

P.O. Box 310 • Jefferson City, Tennessee 37760 • (865) 475-2081

Affidavit of Publication

State of Tennessee
County of Jefferson

Dale C. Gentry, being duly sworn, deposes and says that he is the Publisher of the Standard Banner, a weekly newspaper published at Jefferson City, Tennessee, and that the notice hereto attached was published for four consecutive weeks in said paper, and on the web at www.standardbanner.com and www.publicnoticeads.com, and that the total cost is \$ 396.00, as indicated on the attached invoice.

Dale C. Gentry
Publisher

Sworn and subscribed before me
this 20 day of
June, 2024.

Jessica W. Hartley
Notary Public
March 9, 2025
My commission expires



NOTICE OF PUBLIC HEARING
JEFFERSON COUNTY PROPOSED 2024 - 2025
PROPERTY TAX LEVY AND COUNTY/SCHOOL BUDGETS

NOTICE IS HEREBY GIVEN to all County Commissioners and residents of Jefferson County, Tennessee and to all other persons who might be interested, that the Jefferson County Commission Budget Committee will meet on Monday, June 24, 2023, at 6:15 p.m. in the Jefferson County Courthouse, 202 W. Main Street, Dandridge, Tennessee, for the purpose of receiving citizen comment on the intent to consider a resolution to levy a tax rate on all taxable property within Jefferson County boundaries.

NOTICE IS FURTHER GIVEN that any citizen upon five (5) days' written request shall have the right to appear and state their views on the proposed budget for fiscal year beginning July 1, 2024, and ending June 30, 2025. Mail request to Jefferson County Commission, ATTN: Budget Committee Chairman/Commissioner John Neal Scarlett, P.O. Box 1749, Dandridge, TN 37725.

THIS NOTICE IS GIVEN pursuant to the provisions of Tenn. Code Ann. § 5-21-111 as amended.

The STANDARD BANNER

P.O. Box 310 • Jefferson City, Tennessee 37760 • (865) 475-2081

Affidavit of Publication

State of Tennessee
County of Jefferson

Dale C. Gentry, being duly sworn, deposes and says that he is the Publisher of the Standard Banner, a weekly newspaper published at Jefferson City, Tennessee, and that the notice hereto attached was published for four consecutive weeks in said paper, and on the web at www.standardbanner.com and www.publicnoticeads.com, and that the total cost is \$ 396.00, as indicated on the attached invoice.

Dale C. Gentry
Publisher

Sworn and subscribed before me
this 20 day of
June, 2024.

Jessie W. Gentry
Notary Public
March 9, 2025
My commission expires



NOTICE OF PUBLIC HEARING
JEFFERSON COUNTY PROPOSED 2024 - 2025
PROPERTY TAX LEVY AND COUNTY/SCHOOL BUDGETS

NOTICE IS HEREBY GIVEN to all County Commissioners and residents of Jefferson County, Tennessee and to all other persons who might be interested, that the Jefferson County Commission Budget Committee will meet on Monday, June 24, 2023, at 6:15 p.m. in the Jefferson County Courthouse, 202 W. Main Street, Dandridge, Tennessee, for the purpose of receiving citizen comment on the intent to consider a resolution to levy a tax rate on all taxable property within Jefferson County boundaries.

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The STANDARD BANNER

P.O. Box 310 • Jefferson City, Tennessee 37760 • (865) 475-2081

Affidavit of Publication

State of Tennessee
County of Jefferson

Dale C. Gentry, being duly sworn, deposes and says that he is the Publisher of the Standard Banner, a weekly newspaper published at Jefferson City, Tennessee, and that the notice hereto attached was published for four consecutive weeks in said paper, and on the web at www.standardbanner.com and www.publicnoticeads.com, and that the total cost is \$ 77.00, as indicated on the attached invoice.

NOTICE OF INTENT TO EXCEED CERTIFIED TAX RATE

The Budget Committee (County Commission) of Jefferson County, TN, will conduct a public hearing on Monday, June 24, 2024, at 6:15 p.m., on the Jefferson County's intent to exceed the certified (tax neutral) property tax rate. This public hearing will be held at the Jefferson County Courthouse.
•5:30, 6:6, 6:13, 6:20

Dale C. Gentry
Publisher

Sworn and subscribed before me this 20 day of June, 2024.

Jessica W. Gentry
Notary Public
March 9, 2025
My commission expires



**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-17

**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF JEFFERSON COUNTY, TENNESSEE, FOR FISCAL YEAR
BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025**

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 24th day of June 2024, in Dandridge, Tennessee, that funds totaling **\$973,064** 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 **\$5,000** be appropriated to **Safe Harbor Child Advocacy Center**.

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

SECTION 6. That \$727,564 be appropriated to various **Jefferson County Fire Departments & Rescue Squads** to provide fire protection and emergency rescue services for the citizens of Jefferson County.

Organization	23-24 Budget	24-25 Proposed
Baneberry	\$ 65,000	\$ 65,000
Chestnut Hill VFD	86,293	66,379
Dandridge	111,358	85,660
Jefferson City	96,882	74,525
Kansas Talbott VFD	84,500	65,000
Lakeway Central VFD	84,500	65,000
Parrotts Chapel Community VFD	84,500	65,000
New Market VFD	133,900	103,000
White Pine	111,358	67,000
Jefferson Co. Rescue Squad	92,300	71,000

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 2024-2025 Budget. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Date of Adoption by County Commission: 6/24/24

Date Received by County Mayor: 6/27/2024 AS

Votes: 15 1 1 4
Yes No Abstain Absent

Approved:  Date: 6/26/24
James E. Carmichael – Chairman, County Commission

Attest:  Date: 6/25/24
Frank C. Herndon – County Clerk



Approved:  Date: 6/27/24
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____
Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-18

**RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES, AND AGENCIES OF JEFFERSON COUNTY, TENNESSEE,
FOR FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, assembled in a regular session on the 24th day of June 2024, 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, 2024, and ending June 30, 2025, according to the following schedule:

<u>GENERAL FUND 101</u>	<u>Amount</u>
County Commission	\$ 265,044
Board of Equalization	1,000
County Mayor	308,106
Election Commission	478,108
Register of Deeds	411,542
Zoning Compliance	160,741
County Buildings	1,191,545
Maintenance Garage	548,431
Preservation of Records	10,500
Financial Management	1,147,832
Property Assessor's Office	736,599
County Trustee	391,296
County Clerk	1,031,301
IT & Technology	126,955
Other Finance	682,157
Circuit Court	982,703
General Sessions Court Baby Safe Mental Health Grant	-
General Sessions Court	359,987
Drug Court	30,150
Chancery Court	304,713
Juvenile Court	385,645

<u>GENERAL FUND 101</u> <i>(Continued)</i>	
Other Administration of Justice	12,500
Victims Assistance Programs	102,605
Sheriff's Department	6,879,724
Wheel Tax Officer	20,655
Administration of Sexual Offender Registry	15,000
Jail	3,654,927
Workhouse	27,240
Civil Defense	114,962
Building Inspection	155,654
Homeland Security Grant Program	36,000
Other Public Safety (E911)	979,295
Local Health Department	414,856
Rabies & Animal Control	142,941
Ambulance Service	6,408,623
Sanitation Education (Litter Grant)	86,047
Department of Environment	215,084
Senior Citizens Assistance	263,774
Libraries	667,488
Agricultural Extension Service	206,671
Soil Conservation	102,539
Tourism	524,432
Veterans' Services	50,676
Contributions to Non-Profit Organizations	973,064
Transfer Out	531,664
TOTAL GENERAL FUND 101	32,140,774

<u>COURTHOUSE & JAIL MAINTENANCE FUND 112</u>	
TOTAL COURTHOUSE & JAIL MAINTENANCE FUND 112	1,000
<u>LAW LIBRARY FUND 114</u>	
TOTAL LAW LIBRARY FUND 114	12,461
<u>DRUG CONTROL FUND 122</u>	
Total Drug CONTROL Fund 122	88,400
<u>AMERICAN RESCUE PLAN ACT FUND 127</u>	
Total AMERICAN RESCUE PLAN ACT Fund 127	5,493,303
<u>HOSPITAL REVENUE RESERVE FUND 128</u>	
TOTAL HOSPITAL REVENUE RESERVE FUND 128	9,500
<u>DEBT SERVICE FUND 151</u>	
TOTAL DEBT SERVICE FUND 151	6,233,489
<u>GENERAL CAPITAL PROJECTS FUND 171</u>	
TOTAL GENERAL CAPITAL PROJECTS FUND 171	1,011,968
<u>SOLID WASTE/SANITATION FUND 116</u>	
TOTAL SOLID WASTE/SANITATION FUND 116	2,438,055
<u>SOLID WASTE DISPOSAL FUND 207</u>	
TOTAL SOLID WASTE DISPOSAL FUND 207	2,555,109
<u>OPIOID ABATEMENT FUND 121</u>	
TOTAL OPIOID ABATEMENT FUND FUND 121	265,534
<u>HIGHWAY/PUBLIC WORKS FUND 131</u>	
Administration	337,956
Highway & Bridge Maintenance	2,618,607
Operation & Maintenance of Equipment	1,315,031
Quarry Operations	903,233
Asphalt Plant Operations	32,600
Other Charges	156,932
Employee Benefits	139,321
Highway/Capital Outlay	91,660
TOTAL HIGHWAY/PUBLIC WORKS FUND 131	5,595,340

GENERAL PURPOSE SCHOOL FUND 141

Regular Instruction Program	36,265,639
Alternative Instruction Program	164,803
Special Education Program	4,633,359
Vocational Education Program	3,128,887
Support Services - Attendance	287,562
Health Services	971,422
Other Student Support	3,475,735
Support Services - Regular Instruction Program	2,284,793
Alternative Instruction Program	45,106
Special Education Program	739,589
Support Services - Vocational Education Program	362,848
Educational Technology	1,542,004
Board of Education	968,366
Office of the Superintendent	351,737
Office of the Principal	4,690,626
Fiscal Services	599,692
Human Services/Personnel	186,127
Operation of Plant	5,808,213
Maintenance of Plant	2,035,683
Transportation	3,538,140
Community Services – SACC and Family Resource	400,572
Early Childhood Education	993,679
Capital Outlay	400,000
Principal on Bonds	169,752
Interest on Bonds	10,470
Transfers Out	98,464
Total GENERAL PURPOSE SCHOOL Fund 141	74,153,268

SCHOOL FEDERAL PROJECTS FUND 142

Consolidated Administration Pool	153,299
Title IA Consolidated	2,147,625
Title III	28,147
Title IV	97,514
CTE Perkins Basic	133,936
IDEA, Part B	1,657,810
IDEA Preschool	61,623
Total FEDERAL PROJECTS SCHOOL Fund 142	4,279,954

STUDENT NUTRITION FUND 143

Total STUDENT NUTRITION Fund 143	6,086,326
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RESOLUTION 2024-18

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, 2025. 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 9-21-406, 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 Government Finance, to pay for the expenses herein authorized until the taxes and other

revenue for the year 2024-2025 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 no later than June 30, 2025.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2025, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2023. 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, 2025.

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.

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

SECTION 11. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners of Jefferson County, Tennessee.

Date of Adoption by County Commission: 6/24/24

Date Received by County Mayor: 6/27/2024 *Rout*

Votes: 13 3 0 5
Yes No Abstain Absent

Approved: *James E. Carmichael* Date: 6/26/24
James E. Carmichael – Chairman, County Commission

Attest: *Frank C. Herndon* Date: 6/25/24
Frank C. Herndon – County Clerk



Approved: *Mark Potts* Date: 6/27/24
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto Override
Votes: _____
Yes No Abstain Absent

Veto Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-19

**RESOLUTION FIXING THE TAX LEVY IN JEFFERSON COUNTY,
TENNESSEE, FOR FISCAL YEAR BEGINNING JULY 1, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, assembled in regular session on the 24th day of June 2024, in Dandridge, Tennessee, that the property tax for Jefferson County, Tennessee, for fiscal year beginning July 1, 2024, shall be \$1.43 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	\$0.48
General Fund 101	0.60
Debt Service Fund 151	0.09
Highway/Public Works Fund 131	0.13
Solid Waste/Sanitation Fund 116	0.10
General Capital Projects Fund 171	<u>0.03</u>
TOTAL	\$1.43

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 General 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 2024-19

Date of Adoption by County Commission: 6/24/24

Date Received by County Mayor: 6/27/2024 Route

Votes: 12 4 0 5
Yes No Abstain Absent

Approved: James E. Carmichael Date: 6/26/24
James E. Carmichael – Chairman, County Commission

Attest: Frank C. Herndon Date: 6/25/24
Frank C. Herndon – County Clerk



Approved: Mark Potts Date: 6/27/24
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto Override Votes: _____
Yes No Abstain Absent

Veto Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission



JEFFERSON COUNTY, TENNESSEE

BOARD OF COMMISSIONERS

RESOLUTION 2024-20

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, 2024, AND ENDING JUNE 30, 2025

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 24th day of June 2024, as follows:

SECTION 1. This resolution is for Fiscal Year 2024-2025 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 2024 - 2025 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 2024-2025.

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



Resolution 2024-20

Date of Adoption by County Commission: 6/24/24

Date Received by County Mayor: 6/27/2024 *down*

Votes: 15 Yes 0 No 0 Abstain 6 Absent

Approved: *James E. Carmichael* Date: 6/26/24
James E. Carmichael – Chairman, County Commission

Attest: *Frank C. Herndon* Date: 6/25/24
Frank C. Herndon – County Clerk



Approved: *Mark Potts* Date: 6/27/24
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto Override Votes: _____
Yes No Abstain Absent

Veto Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

Resolution 2024-20

**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, 2024, and ending June 30, 2025, and recommends adoption of the same.

Estimated expenditures for fiscal year ending June 30, 2025:


General Fund 101	\$ 32,140,774
Courthouse & Jail Maintenance Fund 112	\$ 1,000
Law Library Fund 114.....	\$ 12,461
Solid Waste/Sanitation Fund 116	\$ 2,438,055
TN Opioid Abatement Fund 121.....	\$ 265,534
Drug Control Fund 122	\$ 88,400
American Rescue Plan Act Fund 127	\$ 5,493,303
Hospital Revenue Reserve Fund 128	\$ 9,500
Highway/Public Works Fund 131	\$ 5,595,340
General Purpose School Fund 141	\$ 74,153,268
School Federal Projects Fund 142	\$ 4,279,954
Student Nutrition Fund 143	\$ 6,086,326
Debt Service Fund 151	\$ 6,233,489
General Capital Projects Fund 171	\$ 1,011,968
Solid Waste Disposal Fund 207	\$ 2,555,109

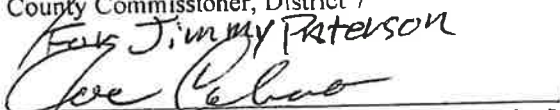
To meet the foregoing expenditures for fiscal year ending June 30, 2025, it is the Budget Committee's recommendation that the following tax levies be made in addition to the revenues collected by the clerks, etc.

General Purpose School Fund 141	\$ 0.48
General Fund 101	\$ 0.60
Debt Service Fund 151	\$ 0.09
Highway Department Fund 131	\$ 0.13
Solid Waste/Sanitation Fund 116	\$ 0.10
General Capital Projects Fund 171.....	\$ <u>0.03</u>
TOTAL	\$ 1.43

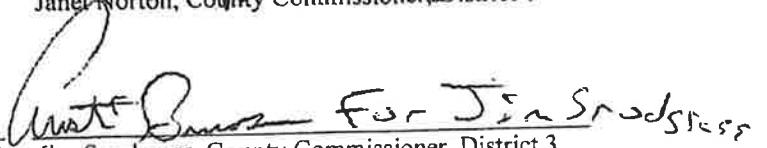
Recapitulation

Respectfully submitted this 24th day of June 2024.


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


Jimmy Patterson, County Commissioner, District 2


Janet Norton, County Commissioner, District 1


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


AJ Walker, County Commissioner, District 9


Marcus Reed, County Commissioner, District 10

Recapitulation

		23-24 Budget	24-25 Budget	Variance
Fund 101	Revenue	28,553,730	32,104,424	3,550,694
General	Expenditures	30,374,704	32,140,774	1,766,070
	Fund Balance Usage (Favorable)	1,820,974	36,350	(1,784,624)
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	11,868	32,461	20,593
Law Library	Expenditures	11,868	12,461	593
	Fund Balance Usage (Favorable)	-	(20,000)	(20,000)
Fund 116	Revenue	2,426,238	2,598,687	172,449
Convenient Centers	Expenditures	2,422,539	2,438,055	15,517
	Fund Balance Usage (Favorable)	(3,699)	(160,631)	(156,932)
Fund 121	Revenue	-	265,534	265,534
TN Opioid Abatement Fund	Expenditures	-	265,534	265,534
	Fund Balance Usage (Favorable)	-	-	-
Fund 122	Revenue	27,000	77,000	50,000
Drug Fund	Expenditures	38,400	88,400	50,000
	Fund Balance Usage (Favorable)	11,400	11,400	-
Fund 127	Revenue	12,864,331	5,493,303	(7,371,028)
ARPA Fund	Expenditures	12,864,331	5,493,303	(7,371,028)
	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	5,046,380	5,248,326	201,946
Highway Dept	Expenditures	5,669,577	5,595,340	(74,237)
	Fund Balance Usage (Favorable)	623,197	347,014	(276,183)
Fund 151	Revenue	9,112,887	8,024,649	(1,088,238)
Debt Service	Expenditures	5,674,676	6,233,489	558,814
	Fund Balance Usage (Favorable)	(3,438,212)	(1,791,160)	1,647,051
Fund 171	Revenue	493,520	1,211,938	718,418
Capital	Expenditures	493,520	1,011,968	518,448
	Fund Balance Usage (Favorable)	-	(199,970)	(199,970)

Fund 207	Revenue	2,110,000	2,260,000	150,000
Landfill	Expenditures	2,275,050	2,555,109	280,058
	Fund Balance Usage (Favorable)	165,050	295,109	130,058
County	Revenue	61,541,956	58,212,324	(3,329,632)
Total	Expenditures	59,835,164	55,844,933	(3,990,231)
	Fund Balance Usage (Favorable)	(1,706,792)	(2,367,391)	(660,599)
Fund 141	Revenue	68,190,984	74,172,879	5,981,895
General Education	Expenditures	68,190,984	74,153,268	5,962,284
	Fund Balance Usage (Favorable)	-	(19,611)	(19,611)
Fund 142	Revenue	4,158,851	4,279,954	121,103
Federal Education	Expenditures	4,158,851	4,279,954	121,103
	Fund Balance Usage (Favorable)	-	-	-
Fund 143	Revenue	4,884,703	5,128,923	244,220
Student Nutrition	Expenditures	5,695,678	6,086,326	390,648
	Fund Balance Usage (Favorable)	810,975	957,403	146,428
Board of Education	Revenue	77,234,538	83,581,756	6,347,218
Total	Expenditures	78,045,513	84,519,548	6,474,035
	Fund Balance Usage (Favorable)	810,975	937,792	126,817
Jefferson County	Revenue	138,776,494	141,794,080	3,017,586
Total	Expenditures	137,880,677	140,364,481	2,483,804
	Fund Balance Usage (Favorable)	(895,817)	(1,429,599)	(533,782)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -39000- - -	Unassigned Fund Balance Use () = favorable	1,820,974	36,350	(1,784,624)
101- -40110- - -	Current Property Tax	12,530,538	14,095,120	1,564,582
101- -40120- - -	Trustee's Collections - Prior Year	263,801	296,739	32,939
101- -40130- - -	Cir Clk/Clk & Master Collections-Pr Yr	250,000	230,000	(20,000)
101- -40140- - -	Interest And Penalty	25,000	25,000	-
101- -40150- - -	Pick-Up Taxes	25,000	25,000	-
101- -40162- - -	Payments In Lieu Of Taxes-Local Utilitie	35,000	35,000	-
101- -40210- - -	Local Option Sales Tax	2,203,827	2,258,923	55,096
101- -40220- - -	Hotel/Motel Tax	450,000	453,950	3,950
101- -40250- - -	Litigation Tax - General	82,800	100,000	17,200
101- -40266- - -	Litigation Tax-Jail, Wrkhse, Courthouse	138,000	140,000	2,000
101- -40270- - -	Business Tax	515,000	515,000	-
101- -40320- - -	Bank Excise Tax	20,000	40,000	20,000
101- -40330- - -	Wholesale Beer Tax	185,000	190,000	5,000
101- -41110- - -	Marriage Licenses	2,500	2,500	-
101- -41140- - -	Cable TV Franchise	110,000	110,000	-
101- -41510- - -	Beer Permits	2,500	1,500	(1,000)
101- -41520- - -	Building Permits	325,000	325,000	-
101- -41590- - -	Other Permits	165,000	165,000	-
101- -42110- - -	Fines - Circuit Court	1,500	1,500	-
101- -42110- -1CC -	Fines - Circuit Court - Circuit Ct-Past Due Fines	45,000	20,000	(25,000)
101- -42120- - -	Officers Costs - Sheriff Fees	10,000	10,000	-
101- -42141- - -	Drug Court Fees - Circuit Court	5,000	3,000	(2,000)
101- -42150- - -	Jail Fees - Circuit Court	3,000	3,000	-
101- -42180- - -	DUI Treatment Fines	150	300	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	60,000	(40,000)
101- -42320- - -	Officers Costs	70,000	60,000	(10,000)
101- -42330- - -	Games And Fish Fines	1,700	1,500	(200)
101- -42341- - -	General Sessions Court - Drug Court Fines	15,000	13,000	(2,000)
101- -42350- - -	Jail Fees	50,000	50,000	-
101- -42380- - -	DUI Treatment Fines	10,000	12,000	2,000
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	4,000	(2,500)
101- -42490- - -	Data Entry Fee - Juvenile Court	800	1,200	400
101- -42520- - -	Officers Costs - Chancery Court	1,000	750	(250)
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	10,000	10,000	-
101- -43120- - -	Patient Charges	3,972,404	4,300,000	327,596
101- -43190- - -	Other General Service Charges	2,500	3,000	500
101- -43350- - -	Copy Fees	1,000	500	(500)
101- -43370- - -	Telephone Commissions	80,000	60,000	(20,000)
101- -43383- - -	Additional Fees - Titling	-	49,000	49,000
101- -43392- - -	Data Processing Fee -Register	15,000	16,000	1,000
101- -43394- - -	Data Processing Fee - Sheriff	7,000	6,000	(1,000)
101- -43395- - -	Sexual Offender Registration Fee-Sheriff	4,000	12,000	8,000
101- -43396- - -	Data Processing Fee - County Clerk	1,000	1,500	500
101- -43397- - -	Subscription & Electronic Filing Fee-Circuit & GS	12,052	12,052	-
101- -44120- - -	Lease/Rentals	7,200	7,200	-
101- -44131- - -	Commissary Sales	30,000	35,000	5,000
101- -44146- -DA -	E-Rate Funding - Dandridge Library	960	960	-
101- -44146- -JC -	E-Rate Funding - Jefferson City Library	-	2,880	2,880
101- -44146- -SP -	E-Rate Funding - Strawberry Plains Library	-	2,976	2,976
101- -44170- -SRO -	Miscellaneous Refunds - SRO Reimbursements from BOE	234,329	100,965	(133,364)
101- -44530- - -	Sale Of Equipment	1,000	5,000	4,000

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -44990- - -	Other Local Revenues	648,339	648,339	-
101- -45510- - -	County Clerk	850,000	875,000	25,000
101- -45520- - -	Circuit Court Clerk	190,000	150,000	(40,000)
101- -45540- - -	General Sessions Court Clerk	390,000	375,000	(15,000)
101- -45550- - -	Clerk And Master	125,000	120,000	(5,000)
101- -45560- - -	Juvenile Court Clerk	30,000	30,000	-
101- -45580- - -	Register of Deeds	280,000	300,000	20,000
101- -45590- - -	Sheriff	20,000	20,000	-
101- -45610- - -	Trustee	1,098,000	1,070,500	(27,500)
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	331,449	333,010	1,561
101- -46430- - -	Litter Program	52,700	52,700	-
101- -46835- - -	Vehicle Certificate Of Title Fees	10,000	10,000	-
101- -46852- - -	State Revenue Sharing - Telecommunications	50,000	52,000	2,000
101- -46915- - -	Contracted Prisoner Board	730,000	730,000	-
101- -46960- - -	Registrar's Salary Supplement	15,000	15,000	-
101- -46980- -BSGMH-	Other State Grants - Baby Safe Grant Mental Health	100,000	50,000	(50,000)
101- -46980- -TDTD -	Other State Grants - TN Tourism Marketing Grant	30,000	30,000	-
101- -46980- -SRO -	Other State Grants - SRO Grant	-	900,000	900,000
101- -46980- -VCIF -	Other Federal Through State - Violent Crime Intervention Fund Grant	104,776	35,921	(68,855)
101- -46980- -VCIFC -	Other Federal Through State - Violent Crime Intervention Fund Grant Competitive	1,478,449	481,239	(997,210)
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	36,000	36,000	-
101- -47240- - -	Medicaid	150,000	120,000	(30,000)
101- -47590- -TTARP-	Other Federal Through State - TN Tourism ARP Grant	30,482	30,482	0
101- -47590- -OOA -	Other Federal Through State - Office on Aging	50,376	50,376	-
101- -47590- -VCG -	Other Federal Through State - Victim Coordinator Grant	50,140	50,140	-
101- -47715- - -	Tax Credit Bond Rebate (QSCB)	484,368	476,664	(7,704)
101- -47990- -DUI -	Other Direct Federal Revenue - THSO DUI Grant (Overtime)	20,000	30,000	10,000
101- -47990- -HIDTA-	Other Direct Federal Revenue - HIDTA Grant (Overtime)	9,000	-	(9,000)
101- -47990- -TOC -	Other Direct Federal Revenue - TOCWest Grant (Overtime)	8,000	41,415	33,415
101- -47990- -TFO -	Other Direct Federal Revenue - TFO Grant (Overtime)	4,000	10,000	6,000
101- -47990- -COPS -	Other Direct Federal Revenue - C.O.P.S. Grant	39,390	-	(39,390)
101- -48130- - -	Contributions	151,937	152,687	750
101- -48130- -LADV -	Contributions - Local Advertisement Reimbursement (Tourism)	10,000	10,000	-
101- -49700- -CHWD -	Insurance Recovery - Reimbursement for JCRS Lease	60,000	-	(60,000)
101- -34610- -ECDEV -	Committed for General Gov't - Economic Dev (Rev 40220)	132,500	100,000	(32,500)
101- -34610- - -	Committed for General Gov't	-	548,555	548,555
101- -34715- - -	Assigned for Finance	-	3,000	3,000
101- -34725- -SH -	Assigned for Public Safety - Sheriff	-	5,169	5,169
101- -34730- - -	Assigned for Public Health & Welfare	-	52,000	52,000
	Total Revenue	30,374,704	32,140,774	1,766,070

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -51100-131- -	County Commission - Medical Personnel	25,000	27,500	2,500
101- -51100-191- -	County Commission - Board And Committee Members Fees	80,400	80,400	-
101- -51100-201- -	County Commission - Social Security	4,985	6,535	1,550
101- -51100-212- -	County Commission - Employer Medicare Liability	1,166	1,529	363
101- -51100-302- -	County Commission - Advertising	9,000	13,000	4,000
101- -51100-305- -	County Commission - Audit	22,614	25,095	2,481
101- -51100-320- -	County Commission - Dues And Memberships	23,000	23,255	255
101- -51100-330- -	County Commission - Lease Payments	60,000	-	(60,000)
101- -51100-331- -	County Commission - Legal Services	35,000	48,000	13,000
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	2,300	100
101- -51100-719- -	County Commission - Office Equipment	750	750	-
	51100 Total	300,795	265,044	(35,751)
101- -51210-191- -	Board Of Equalization - Board And Committee Members Fees	3,000	1,000	(2,000)
	51210 Total	3,000	1,000	(2,000)
101- -51300-101- -	County Mayor/Executive - County Official/Administrative Officer	117,858	123,751	5,893
101- -51300-169- -	County Mayor/Executive - Part-Time Personnel	4,673	4,823	150
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	83,579	88,752	5,173
101- -51300-201- -	County Mayor/Executive - Social Security	13,075	13,568	493
101- -51300-204- -	County Mayor/Executive - State Retirement	20,873	22,024	1,151
101- -51300-206- -	County Mayor/Executive - Life Insurance	183	158	(25)
101- -51300-207- -	County Mayor/Executive - Medical Insurance	27,481	31,224	3,743
101- -51300-208- -	County Mayor/Executive - Dental Insurance	684	684	-
101- -51300-210- -	County Mayor/Executive - Unemployment Compensation	838	870	32
101- -51300-212- -	County Mayor/Executive - Employer Medicare Liability	3,037	3,152	115
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	8,000	(2,000)
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	296,653	308,106	11,453

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -51500-105- -	Election Commission - Supervisor/Director	91,838	96,430	4,592
101- -51500-162- -	Election Commission - Clerical Personnel	104,835	114,604	9,769
101- -51500-169- -	Election Commission - Part-Time Personnel	9,371	9,671	300
101- -51500-186- -	Election Commission - Longevity Pay	2,500	3,000	500
101- -51500-187- -	Election Commission - Overtime Pay	-	2,500	2,500
101- -51500-188-BONUS-	Election Commission - Bonus Payments	5,492	-	(5,492)
101- -51500-192- -	Election Commission - Election Commission	5,800	10,965	5,165
101- -51500-193- -	Election Commission - Election Workers	31,000	62,808	31,808
101- -51500-201- -	Election Commission - Social Security	17,703	18,599	896
101- -51500-204- -	Election Commission - State Retirement	20,777	21,786	1,009
101- -51500-206- -	Election Commission - Life Insurance	268	293	25
101- -51500-207- -	Election Commission - Medical Insurance	46,530	33,673	(12,857)
101- -51500-208- -	Election Commission - Dental Insurance	912	684	(228)
101- -51500-210- -	Election Commission - Unemployment Compensation	1,133	1,188	55
101- -51500-212- -	Election Commission - Employer Medicare Liability	4,104	4,307	203
101- -51500-302- -	Election Commission - Advertising	500	12,000	11,500
101- -51500-307- -	Election Commission - Communication	3,600	3,600	-
101- -51500-317- -	Election Commission - Data Processing Services	4,750	9,500	4,750
101- -51500-320- -	Election Commission - Dues And Memberships	5,000	5,000	-
101- -51500-334- -	Election Commission - Maintenance Agreements	22,000	23,000	1,000
101- -51500-348- -	Election Commission - Postal Charges	5,000	7,500	2,500
101- -51500-349- -	Election Commission - Printing, Stationery And Forms	3,000	4,000	1,000
101- -51500-355- -	Election Commission - Travel	10,000	1,000	(9,000)
101- -51500-399- -	Election Commission - Other Contracted Services	2,000	2,500	500
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	4,000	4,000	-
101- -51500-524- -	Election Commission - Staff Development	-	9,000	9,000
101- -51500-599- -	Election Commission - Other Charges	2,000	2,000	-
101- -51500-709- -	Election Commission - Data Processing Equipment	3,500	12,000	8,500
	51500 Total	410,113	478,108	67,995
101- -51600-101- -	Register Of Deeds - County Official/Administrative Officer	102,042	107,144	5,102
101- -51600-162- -	Register Of Deeds - Clerical Personnel	156,060	161,054	4,994
101- -51600-186- -	Register Of Deeds - Longevity Pay	400	1,600	1,200
101- -51600-188-BONUS-	Register Of Deeds - Bonus Payments	7,677	-	(7,677)
101- -51600-201- -	Register Of Deeds - Social Security	16,504	16,728	224
101- -51600-204- -	Register Of Deeds - State Retirement	26,441	27,637	1,196
101- -51600-206- -	Register Of Deeds - Life Insurance	341	341	-
101- -51600-207- -	Register Of Deeds - Medical Insurance	56,738	64,636	7,898
101- -51600-208- -	Register Of Deeds - Dental Insurance	1,140	1,140	-
101- -51600-210- -	Register Of Deeds - Unemployment Compensation	1,064	1,073	9
101- -51600-212- -	Register Of Deeds - Employer Medicare Liability	3,854	3,889	35
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- -51600-524- -	Register Of Deeds - Staff Development	-	3,200	3,200
101- -51600-599- -	Register Of Deeds - Other Charges	400	400	-
101- -51600-719- -	Register Of Deeds - Other Equipment	200	200	-
	51600 Total	398,561	411,542	12,981

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -51750-105- -	Zoning Compliance - Supervisor/Director	59,855	61,770	1,915
101- -51750-162- -	Zoning Compliance - Clerical Personnel	35,352	36,483	1,131
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	6,384	6,278	(106)
101- -51750-204- -	Zoning Compliance - State Retirement	10,497	9,997	(500)
101- -51750-206- -	Zoning Compliance - Life Insurance	147	147	-
101- -51750-207- -	Zoning Compliance - Medical Insurance	18,321	20,816	2,495
101- -51750-208- -	Zoning Compliance - Dental Insurance	456	456	-
101- -51750-210- -	Zoning Compliance - Unemployment Compensation	400	394	(6)
101- -51750-212- -	Zoning Compliance - Employer Medicare Liability	1,450	1,425	(25)
101- -51750-307- -	Zoning Compliance - Communication	1,090	1,090	-
101- -51750-399- -	Zoning Compliance - Other Contracted Services	17,085	17,085	-
101- -51750-425- -	Zoning Compliance - Gasoline	1,200	1,200	-
101- -51750-435- -	Zoning Compliance - Office Supplies	600	600	-
	51750 Total	160,598	160,741	143
101- -51800-105- -	County Buildings - Supervisor/Director	52,729	54,416	1,687
101- -51800-166- -	County Buildings - Custodial Personnel	87,101	89,888	2,787
101- -51800-167- -	County Buildings - Maintenance Personnel	112,111	115,011	2,900
101- -51800-186- -	County Buildings - Longevity Pay	7,500	5,600	(1,900)
101- -51800-187- -	County Buildings - Overtime Pay	1,300	8,772	7,472
101- -51800-188-BONUS-	County Buildings - Bonus Payments	10,596	-	(10,596)
101- -51800-201- -	County Buildings - Social Security	16,823	16,969	146
101- -51800-204- -	County Buildings - State Retirement	26,837	27,277	440
101- -51800-206- -	County Buildings - Life Insurance	378	451	73
101- -51800-207- -	County Buildings - Medical Insurance	54,382	80,504	26,122
101- -51800-208- -	County Buildings - Dental Insurance	1,368	1,596	228
101- -51800-210- -	County Buildings - Unemployment Compensation	1,056	1,073	17
101- -51800-212- -	County Buildings - Employer Medicare Liability	3,826	3,888	62
101- -51800-307- -	County Buildings - Communication	21,500	25,000	3,500
101- -51800-334- -	County Buildings - Maintenance Agreements	116,000	120,000	4,000
101- -51800-335- -	County Buildings - Maintenance And Repair Services-Buildings	207,000	215,000	8,000
101- -51800-347- -	County Buildings - Pest Control	8,200	9,000	800
101- -51800-348- -	County Buildings - Postal Charges	50,000	52,000	2,000
101- -51800-399- -	County Buildings - Other Contracted Services	15,400	16,000	600
101- -51800-410- -	County Buildings - Custodial Supplies	16,000	17,500	1,500
101- -51800-410- -	County Buildings - Diesel Fuel	500	500	-
101- -51800-415- -	County Buildings - Electricity	120,235	123,845	3,610
101- -51800-425- -	County Buildings - Gasoline	15,000	15,000	-
101- -51800-434- -	County Buildings - Natural Gas	38,045	39,187	1,142
101- -51800-435- -	County Buildings - Office Supplies	5,000	6,000	1,000
101- -51800-451- -	County Buildings - Uniforms	5,000	5,500	500
101- -51800-454- -	County Buildings - Water And Sewer	27,810	28,645	835
101- -51800-502- -	County Buildings - Building And Contents Insurance	89,107	93,563	4,456
101- -51800-511- -	County Buildings - Vehicle And Equipment Insurance	3,676	3,860	184
101- -51800-599- -	County Buildings - Other Charges	10,000	10,500	500
101- -51800-719- -	County Buildings - Office Equipment	600	1,000	400
101- -51800-790- -	County Buildings - Other Equipment	3,500	4,000	500
	51800 Total	1,128,580	1,191,545	62,965

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -51810-105- -	Maintenance Garage - Supervisor/Director	67,500	69,660	2,160
101- -51810-142- -	Maintenance Garage - Mechanic(s)	103,504	99,981	(3,523)
101- -51810-186- -	Maintenance Garage - Longevity Pay	1,800	1,800	-
101- -51810-187- -	Maintenance Garage - Overtime Pay	5,000	5,160	160
101- -51810-188-BONUS-	Maintenance Garage - Bonus Payments	5,370	-	(5,370)
101- -51810-196- -	Maintenance Garage - In-Service Training	5,000	5,160	160
101- -51810-201- -	Maintenance Garage - Social Security	11,667	11,270	(397)
101- -51810-204- -	Maintenance Garage - State Retirement	18,017	18,310	293
101- -51810-206- -	Maintenance Garage - Life Insurance	220	293	73
101- -51810-207- -	Maintenance Garage - Medical Insurance	34,495	50,111	15,616
101- -51810-208- -	Maintenance Garage - Dental Insurance	456	456	-
101- -51810-210- -	Maintenance Garage - Unemployment Compensation	746	720	(26)
101- -51810-212- -	Maintenance Garage - Employer Medicare Liability	2,703	2,610	(93)
101- -51810-307- -	Maintenance Garage - Communication	4,200	4,200	-
101- -51810-336- -	Maintenance Garage - Maintenance And Repair Services-Equipment	2,500	2,500	-
101- -51810-399- -	Maintenance Garage - Other Contracted Services	6,700	6,700	-
101- -51810-425- -	Maintenance Garage - Gasoline	8,000	8,000	-
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	59,000	(1,000)
101- -51810-451- -	Maintenance Garage - Uniforms	4,500	5,000	500
101- -51810-453- -	Maintenance Garage - Vehicle Parts	150,000	150,000	-
101- -51810-599- -	Maintenance Garage - Other Charges	1,000	1,500	500
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	544,748	548,431	3,683
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	23 - 24 Approved	24 - 25 Approved	Variance
101- -52100-103- -	Accounting And Budgeting - Assistant(s)	52,561	162,192	109,631
101- -52100-105- -	Accounting And Budgeting - Supervisor/Director	103,064	106,362	3,298
101- -52100-106- -	Accounting And Budgeting - Deputy(ies)	50,760	-	(50,760)
101- -52100-169- -	Accounting And Budgeting - Part-Time Personnel	10,412	10,746	334
101- -52100-186- -	Accounting And Budgeting - Longevity Pay	10,500	9,000	(1,500)
101- -52100-187- -	Accounting And Budgeting - Overtime	-	500	500
101- -52100-188-BONUS-	Accounting And Budgeting - Bonus Payments	29,007	-	(29,007)
101- -52100-189- -	Accounting And Budgeting - Other Salaries & Wages	486,656	452,276	(34,380)
101- -52100-201- -	Accounting And Budgeting - Social Security	46,064	45,947	(117)
101- -52100-204- -	Accounting And Budgeting - State Retirement	69,365	73,036	3,671
101- -52100-206- -	Accounting And Budgeting - Life Insurance	952	1,025	73
101- -52100-207- -	Accounting And Budgeting - Medical Insurance	171,965	187,807	15,842
101- -52100-208- -	Accounting And Budgeting - Dental Insurance	2,508	2,736	228
101- -52100-210- -	Accounting And Budgeting - Unemployment Compensation	2,930	2,929	(1)
101- -52100-212- -	Accounting And Budgeting - Employer Medicare Liability	10,621	10,616	(5)
101- -52100-307- -	Accounting And Budgeting - Communication	4,350	4,350	-
101- -52100-320- -	Accounting And Budgeting - Dues And Memberships	910	905	(5)
101- -52100-334- -	Accounting And Budgeting - Maintenance Agreements	35,250	29,800	(5,450)
101- -52100-348- -	Accounting And Budgeting - Postal Charges	150	300	150
101- -52100-355- -	Accounting And Budgeting - Travel	4,820	1,600	(3,220)
101- -52100-399- -	Accounting And Budgeting - Other Contracted Services	6,405	6,945	540
101- -52100-411- -	Accounting And Budgeting - Data Processing Supplies	5,350	5,350	-
101- -52100-435- -	Accounting And Budgeting - Office Supplies	5,700	5,985	285
101- -52100-471- -	Accounting And Budgeting - Software	600	720	120
101- -52100-524- -	Accounting And Budgeting - Staff Development	6,600	21,205	14,605
101- -52100-599- -	Accounting And Budgeting - Other Charges	1,200	1,000	(200)
101- -52100-709- -	Accounting And Budgeting - Data Processing Equipment	1,900	3,000	1,100
101- -52100-719- -	Accounting And Budgeting - Office Equipment	1,500	1,500	-
	52100 Total	1,122,100	1,147,832	25,732

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- 52300-101- -	Property Assessor's Office - County Official/Administrative Officer	102,792	107,894	5,102
101- 52300-135- -	Property Assessor's Office - Assessment Personnel	344,781	362,006	17,225
101- 52300-186- -	Property Assessor's Office - Longevity Pay	5,700	7,600	1,900
101- 52300-188-BONUS-	Property Assessor's Office - Bonus Payments	15,540	-	(15,540)
101- 52300-201- -	Property Assessor's Office - Social Security	29,067	29,605	538
101- 52300-204- -	Property Assessor's Office - State Retirement	46,886	48,161	1,275
101- 52300-206- -	Property Assessor's Office - Life Insurance	634	572	(62)
101- 52300-207- -	Property Assessor's Office - Medical Insurance	88,876	98,443	9,567
101- 52300-208- -	Property Assessor's Office - Dental Insurance	1,596	1,824	228
101- 52300-210- -	Property Assessor's Office - Unemployment Compensation	1,853	1,880	27
101- 52300-212- -	Property Assessor's Office - Employer Medicare Liability	6,716	6,814	98
101- 52300-305- -	Property Assessor's Office - Audit Services	20,000	25,000	5,000
101- 52300-307- -	Property Assessor's Office - Communication	-	800	800
101- 52300-317- -	Property Assessor's Office - Data Processing Services	28,000	28,000	-
101- 52300-334- -	Property Assessor's Office - Maintenance Agreements	5,000	5,000	-
101- 52300-348- -	Property Assessor's Office - Postal Charges	18,000	200	(17,800)
101- 52300-355- -	Property Assessor's Office - Travel	500	500	-
101- 52300-399- -	Property Assessor's Office - Other Contracted Services	800	800	-
101- 52300-425- -	Property Assessor's Office - Gasoline	3,000	3,000	-
101- 52300-435- -	Property Assessor's Office - Office Supplies	1,500	1,500	-
101- 52300-499- -	Property Assessor's Office - Other Supplies And Materials	1,000	1,000	-
101- 52300-524- -	Property Assessor's Office - Staff Development	-	1,000	1,000
101- 52300-599- -	Property Assessor's Office - Other Charges	300	500	200
101- 52300-709- -	Property Assessor's Office - Data Processing Equipment	2,000	2,000	-
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	727,041	736,599	9,558
101- 52400-101- -	County Trustee's Office - County Official/Administrative Officer	102,042	107,144	5,102
101- 52400-103- -	County Trustee's Office - Assistant(s)	133,124	142,076	8,952
101- 52400-169- -	County Trustee's Office - Part-time Personnel	1,620	1,672	52
101- 52400-186- -	County Trustee's Office - Longevity Pay	1,600	1,800	200
101- 52400-188-BONUS-	County Trustee's Office - Bonus Payments	6,201	-	(6,201)
101- 52400-201- -	County Trustee's Office - Social Security	15,165	15,667	502
101- 52400-204- -	County Trustee's Office - State Retirement	24,574	25,630	1,056
101- 52400-206- -	County Trustee's Office - Life Insurance	293	268	(25)
101- 52400-207- -	County Trustee's Office - Medical Insurance	45,929	47,720	1,791
101- 52400-208- -	County Trustee's Office - Dental Insurance	684	684	-
101- 52400-210- -	County Trustee's Office - Unemployment Compensation	972	1,004	32
101- 52400-212- -	County Trustee's Office - Employer Medicare Liability	3,524	3,638	114
101- 52400-307- -	County Trustee's Office - Communication	500	500	-
101- 52400-317- -	County Trustee's Office - Data Processing Services	12,360	14,110	1,750
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	1,800	1,800	-
101- 52400-334- -	County Trustee's Office - Maintenance Agreements	20,858	20,858	-
101- 52400-355- -	County Trustee's Office - Travel	1,000	1,000	-
101- 52400-435- -	County Trustee's Office - Office Supplies	4,175	4,175	-
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	-
	52400 Total	377,971	391,296	13,325

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -52500-101- -	County Clerk's Office - County Official	102,042	107,144	5,102
101- -52500-103- -	County Clerk's Office - Assistant (s)	113,777	117,418	3,641
101- -52500-105- -	County Clerk's Office - Supervisor/Director	132,784	137,033	4,249
101- -52500-106- -	County Clerk's Office - Deputy(ies)	256,362	262,205	5,843
101- -52500-160- -	County Clerk's Office - Guards - Part-time	4,536	4,682	146
101- -52500-169- -	County Clerk's Office - Part-time Personnel	12,528	20,669	8,141
101- -52500-186- -	County Clerk's Office - Longevity	7,500	9,000	1,500
101- -52500-188-BONUS-	County Clerk's Office - Bonus Payments	24,208	-	(24,208)
101- -52500-201- -	County Clerk's Office - Social Security	40,532	40,806	274
101- -52500-204- -	County Clerk's Office - State Retirement	62,108	63,817	1,709
101- -52500-206- -	County Clerk's Office - Life Insurance	952	952	-
101- -52500-207- -	County Clerk's Office - Medical Insurance	139,352	163,499	24,147
101- -52500-208- -	County Clerk's Office - Dental Insurance	2,508	2,280	(228)
101- -52500-210- -	County Clerk's Office - Unemployment Compensation	2,585	2,597	12
101- -52500-212- -	County Clerk's Office - Employer Medicare Liability	9,371	9,413	42
101- -52500-307- -	County Clerk's Office - Communication	6,600	6,600	-
101- -52500-320- -	County Clerk's Office - Dues And Memberships	1,000	1,000	-
101- -52500-334- -	County Clerk's Office - Maintenance Agreements	40,000	44,000	4,000
101- -52500-351- -	County Clerk's Office - Rentals	16,800	16,800	-
101- -52500-355- -	County Clerk's Office - Travel	2,000	100	(1,900)
101- -52500-435- -	County Clerk's Office - Office Supplies	13,386	13,386	-
101- -52500-524- -	County Clerk's Office - Staff Development	-	1,900	1,900
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	996,931	1,031,301	34,370
101- -52600-169- -	Information Technology - Part-Time Personnel	15,876	16,385	509
101- -52600-188-BONUS-	Information Technology - Bonus Payments	250	-	(250)
101- -52600-201- -	Information Technology - Social Security	1,000	1,016	16
101- -52600-210- -	Information Technology - Unemployment Compensation	65	66	1
101- -52600-212- -	Information Technology - Employer Medicare Liability	234	238	4
101- -52600-355- -	Information Technology - Travel	500	-	(500)
101- -52600-399- -	Information Technology - Other Contracted Services	20,000	20,000	-
101- -52600-471- -	Information Technology - Software and Licensing	49,500	50,000	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	38,500	39,000	500
	52600 Total	126,675	126,955	280
101- -52900-332- -	Other Finance - Legal Notices, Recording And Court Costs	600	600	-
101- -52900-399- -	Other Finance - Other Contracted Services	7,500	7,500	-
101- -52900-506- -	Other Finance - Liability Insurance	59,483	68,405	8,922
101- -52900-508- -	Other Finance - Premiums On Corporate Surety Bonds	10,000	10,000	-
101- -52900-510- -	Other Finance - Trustee's Commission	368,550	370,000	1,450
101- -52900-513- -	Other Finance - Workman's Compensation Insurance	22,063	25,372	3,309
101- -52900-515- -	Other Finance - Liability Claim	1,000	1,000	-
101- -52900-540- -	Other Finance - Tax Relief Program	185,055	199,280	14,225
	52900 Total	654,250	682,157	27,907

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -53100-101- -	Circuit Court - County Official/Administrative Officer	102,042	107,144	5,102
101- -53100-162- -	Circuit Court - Clerical Personnel	469,059	483,740	14,681
101- -53100-169- -	Circuit Court - Part-Time Personnel	14,175	14,629	454
101- -53100-186- -	Circuit Court - Longevity Pay	11,500	10,000	(1,500)
101- -53100-187- -	Circuit Court - Overtime Pay		500	500
101- -53100-188-BONUS-	Circuit Court - Bonus Payments	23,541	-	(23,541)
101- -53100-194- -	Circuit Court - Jury And Witness Expense	10,000	10,320	320
101- -53100-201- -	Circuit Court - Social Security	39,080	38,833	(247)
101- -53100-204- -	Circuit Court - State Retirement	59,996	60,468	472
101- -53100-206- -	Circuit Court - Life Insurance	927	952	25
101- -53100-207- -	Circuit Court - Medical Insurance	120,198	137,054	16,856
101- -53100-208- -	Circuit Court - Dental Insurance	2,508	2,508	-
101- -53100-210- -	Circuit Court - Unemployment Compensation	2,476	2,466	(10)
101- -53100-212- -	Circuit Court - Employer Medicare Liability	8,973	8,937	(36)
101- -53100-212- -	Circuit Court - Employer Medicare Liability	12,400	12,400	-
101- -53100-307- -	Circuit Court - Communication	-	350	350
101- -53100-320- -	Circuit Court - Dues and Memberships	49,000	53,000	4,000
101- -53100-334- -	Circuit Court - Maintenance Agreements	6,000	7,000	1,000
101- -53100-348- -	Circuit Court - Postal Charges	12,052	5,000	(7,052)
101- -53100-350- -	Circuit Court - Internet Connectivity	1,000	50	(950)
101- -53100-355- -	Circuit Court - Travel	5,000	8,052	3,052
101- -53100-399- -	Circuit Court - Other Contracted Services	5,000	5,000	-
101- -53100-411- -	Circuit Court - Data Processing Supplies	7,000	8,000	1,000
101- -53100-435- -	Circuit Court - Office Supplies	-	1,000	1,000
101- -53100-524- -	Circuit Court - Staff Development	500	1,300	800
101- -53100-599- -	Circuit Court - Other Charges	4,000	4,000	-
101- -53100-709- -	Circuit Court - Data Processing Equipment	822	-	(822)
101- -53100-719- -	Circuit Court - Office Equipment			
	53100 Total	967,249	982,703	15,454
101- -53300-101- -	General Sessions Court - County Official/Administrative Officer	191,868	201,655	9,787
101- -53300-161- -	General Sessions Court - Secretary(s)	50,038	51,640	1,602
101- -53300-186- -	General Sessions Court - Longevity Pay	1,900	1,500	(400)
101- -53300-188-BONUS-	General Sessions Court - Bonus Payments	5,337	-	(5,337)
101- -53300-199- -	General Sessions Court - Other Per Diem & Fees	23,919	24,911	992
101- -53300-201- -	General Sessions Court - Social Security	20,700	17,342	(3,358)
101- -53300-204- -	General Sessions Court - State Retirement	31,149	26,428	(4,721)
101- -53300-204- -	General Sessions Court - State Retirement	220	147	(73)
101- -53300-206- -	General Sessions Court - Life Insurance	28,885	20,816	(8,069)
101- -53300-207- -	General Sessions Court - Medical Insurance	456	456	-
101- -53300-208- -	General Sessions Court - Dental Insurance	1,328	1,113	(215)
101- -53300-210- -	General Sessions Court - Unemployment Compensation	4,814	4,034	(780)
101- -53300-212- -	General Sessions Court - Employer Medicare Liability	800	800	-
101- -53300-307- -	General Sessions Court - Communication	1,200	1,200	-
101- -53300-320- -	General Sessions Court - Dues And Memberships	200	100	(100)
101- -53300-332- -	General Sessions Court - Legal Notices, Recording And Court Costs	850	950	100
101- -53300-334- -	General Sessions Court - Maintenance Agreements	200	200	-
101- -53300-348- -	General Sessions Court - Postal Charges	2,500	500	(2,000)
101- -53300-355- -	General Sessions Court - Travel	1,500	1,500	-
101- -53300-432- -	General Sessions Court - Library Books	1,700	1,700	-
101- -53300-435- -	General Sessions Court - Office Supplies	-	2,000	2,000
101- -53300-524- -	General Sessions Court - Staff Development	995	995	-
101- -53300-599- -	General Sessions Court - Other Charges			
	53300 Total	458,094	359,987	(98,107)
101- -53330-309- -	Drug Court - Contracts With Government Agencies	30,150	30,150	-
	53330 Total	30,150	30,150	-

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -53400-101- -	Chancery Court - County Official/Administrative Officer	102,042	107,144	5,102
101- -53400-106- -	Chancery Court - Deputy(ies)	87,591	90,393	2,802
101- -53400-169- -	Chancery Court - Part-Time Personnel	1,620	1,672	52
101- -53400-186- -	Chancery Court - Longevity Pay	600	700	100
101- -53400-188-BONUS-	Chancery Court - Bonus Payments	4,380	-	(4,380)
101- -53400-194- -	Chancery Court - Jury And Witness Expense	3,600	3,716	116
101- -53400-201- -	Chancery Court - Social Security	12,390	12,625	235
101- -53400-204- -	Chancery Court - State Retirement	19,704	20,448	744
101- -53400-206- -	Chancery Court - Life Insurance	158	147	(11)
101- -53400-207- -	Chancery Court - Medical Insurance	26,901	35,559	8,658
101- -53400-208- -	Chancery Court - Dental Insurance	684	684	-
101- -53400-210- -	Chancery Court - Unemployment Compensation	797	812	15
101- -53400-212- -	Chancery Court - Employer Medicare Liability	2,889	2,943	54
101- -53400-212- -	Chancery Court - Employer Medicare Liability	3,000	3,750	750
101- -53400-302- -	Chancery Court - Advertising	370	370	-
101- -53400-307- -	Chancery Court - Communication	350	350	-
101- -53400-320- -	Chancery Court - Dues And Memberships	16,000	16,500	500
101- -53400-334- -	Chancery Court - Maintenance Agreements	250	100	(150)
101- -53400-355- -	Chancery Court - Travel	3,200	3,500	300
101- -53400-435- -	Chancery Court - Office Supplies	-	300	300
101- -53400-524- -	Chancery Court - Staff Development	5,000	3,000	(2,000)
101- -53400-709- -	Chancery Court - Data Processing Equipment			
	53400 Total	291,526	304,713	13,187

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- 53500-112- -	Juvenile Court - Youth Service Officer	182,844	188,695	5,851
101- 53500-186- -	Juvenile Court - Longevity Pay	5,200	5,000	(200)
101- 53500-187- -	Juvenile Court - Overtime Pay		250	250
101- 53500-189-BSGMH-	Juvenile Court -Other Salaries & Wages - BSGMH	-	29,258	29,258
101- 53500-188-BONUS-	Juvenile Court - Bonus Payments	9,143	-	(9,143)
101- 53500-196-BSGMH-	Juvenile Court - In-Service Training - BSGMH	-	2,114	2,114
101- 53500-201- -	Juvenile Court - Social Security	12,226	13,970	1,744
101- 53500-204- -	Juvenile Court - State Retirement	19,559	22,176	2,617
101- 53500-206- -	Juvenile Court - Life Insurance	293	366	73
101- 53500-207- -	Juvenile Court - Medical Insurance	41,189	59,787	18,598
101- 53500-208- -	Juvenile Court - Dental Insurance	684	684	-
101- 53500-210- -	Juvenile Court - Unemployment Compensation	768	882	114
101- 53500-212- -	Juvenile Court - Employer Medicare Liability	2,784	3,195	411
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	3,000	(3,000)
101- 53500-334-BSGMH-	Juvenile Court - Maintenance Agreements - BSGMH	-	500	500
101- 53500-348- -	Juvenile Court - Postal Charges	200	200	-
101- 53500-351-BSGMH-	Juvenile Court - Rentals - BSGMH	-	4,425	4,425
101- 53500-355- -	Juvenile Court - Travel	3,000	-	(3,000)
101- 53500-355-BSGMH-	Juvenile Court - Travel	-	489	489
101- 53500-368- -	Juvenile Court - Drug Treatment	500	500	-
101- 53500-425- -	Juvenile Court - Gasoline	3,100	4,100	1,000
101- 53500-435- -	Juvenile Court - Office Supplies	4,000	4,000	-
101- 53500-435-BSGMH-	Juvenile Court - Office Supplies - BSGMH	-	1,000	1,000
101- 53500-451- -	Juvenile Court - Uniforms	400	400	-
101- 53500-499- -	Juvenile Court - Other Supplies And Materials	5,000	5,000	-
101- 53500-524- -	Juvenile Court - Staff Development	-	5,000	5,000
101- 53500-524-BSGMH-	Juvenile Court - Staff Development - BSGMH	-	798	798
101- 53500-599- -	Juvenile Court - Other Charges	300	300	-
101- 53500-599-BSGMH-	Juvenile Court - Other Charges - BSGMH	-	3,956	3,956
	53500 Total	322,790	385,645	62,855
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	-

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -53930-188-VCG -	Victim Assistance Programs - Bonus Payments	627	-	(627)
101- -53930-189-VCG -	Victim Assistance Programs - Other Salaries & Wages	40,604	38,800	(1,804)
101- -53930-201-VCG -	Victim Assistance Programs - Social Security	2,557	2,406	(151)
101- -53930-204-VCG -	Victim Assistance Programs - State Retirement	3,721	3,948	227
101- -53930-206-VCG -	Victim Assistance Programs - Life Insurance	74	74	-
101- -53930-207-VCG -	Victim Assistance Programs - Medical Insurance	9,161	10,408	1,247
101- -53930-208-VCG -	Victim Assistance Programs - Dental Insurance	228	228	-
101- -53930-210-VCG -	Victim Assistance Programs - Unemployment Compensation	165	156	(9)
101- -53930-212-VCG -	Victim Assistance Programs - Employer Medicare Liability	598	563	(35)
101- -53930-307-VCG -	Victim Assistance Programs - Communication	1,000	1,000	-
101- -53930-348-VCG -	Victim Assistance Programs - Postal Charges	155	155	-
101- -53930-351-VCG -	Victim Assistance Programs - Rentals	2,075	2,075	-
101- -53930-355-VCG -	Victim Assistance Programs - Travel	3,000	500	(2,500)
101- -53930-358- -	Victim Assistance Programs - Remittance Of Revenues Collected	38,000	38,000	-
101- -53930-435-VCG -	Victim Assistance Programs - Office Supplies	1,542	1,542	-
101- -53930-524-VCG -	Victim Assistance Programs - Staff Development	-	2,500	2,500
101- -53930-599-VCG -	Victim Assistance Programs - Other Charges	250	250	-
	53930 Total	103,130	102,605	(525)
101- -54110-101- -	Sheriff's Dept - County Official/Administrative Officer	112,246	117,858	5,612
101- -54110-103- -	Sheriff's Dept - Assistant(s)	230,630	235,536	4,906
101- -54110-105- -	Sheriff's Dept - Supervisor/Director	68,447	70,638	2,191
101- -54110-106- -	Sheriff's Dept - Deputy(les)	1,311,754	1,453,740	141,986
101- -54110-106-BAIL -	Sheriff's Dept - Deputy(les) - Bailiffs	-	-	-
101- -54110-106-COPS -	Sheriff's Dept - Deputy(les) - C.O.P.S. Grant	39,390	-	(39,390)
101- -54110-106-SRO -	Sheriff's Dept - Deputy(les) - SRO	514,280	-	(514,280)
101- -54110-107- -	Sheriff's Dept - Detective(s)	435,592	402,471	(33,121)
101- -54110-161- -	Sheriff's Dept - Secretary(s)	34,785	35,898	1,113
101- -54110-169- -	Sheriff's Dept - Part-Time Personnel	241,482	249,210	7,728
101- -54110-170-175 -SRO	Sheriff's Dept - School Resource Officer - Adult High School	-	42,284	42,284
101- -54110-170-DES -SRO	Sheriff's Dept - School Resource Officers - Dandridge Elementary	-	43,638	43,638
101- -54110-170-JA -SRO	Sheriff's Dept - School Resource Officers - Jefferson Academy	-	43,631	43,631
101- -54110-170-JCHS -SRO	Sheriff's Dept - School Resource Officers - Jefferson Co High	-	86,326	86,326
101- -54110-170-JES -SRO	Sheriff's Dept - School Resource Officers - Jefferson Elementary	-	43,724	43,724
101- -54110-170-JMS -SRO	Sheriff's Dept - School Resource Officers - Jefferson Middle School	-	45,710	45,710
101- -54110-170-MHE -SRO	Sheriff's Dept - School Resource Officers - Mt Horeb Elementary	-	43,638	43,638
101- -54110-170-MMS -SRO	Sheriff's Dept - School Resource Officers - Maury Middle School	-	45,710	45,710
101- -54110-170-NME -SRO	Sheriff's Dept - School Resource Officers - New Market	-	43,638	43,638
101- -54110-170-PES -SRO	Sheriff's Dept - School Resource Officers - Piedmont Elementary	-	43,638	43,638
101- -54110-170-RSS -SRO	Sheriff's Dept - School Resource Officers - Rush Strong School	-	43,638	43,638
101- -54110-170-TEs -SRO	Sheriff's Dept - School Resource Officers - Talbott Elementary	-	45,710	45,710
101- -54110-170-WPS -SRO	Sheriff's Dept - School Resource Officers - White Pine School	-	43,629	43,629
101- -54110-186- -	Sheriff's Dept - Longevity Pay	30,000	29,200	(800)
101- -54110-187- -	Sheriff's Dept - Overtime Pay	-	308,933	308,933
101- -54110-187-DUI -	Sheriff's Dept - Overtime Pay - DUI Overtime Grant	20,000	30,000	10,000
101- -54110-187-HIDTA-	Sheriff's Dept - Overtime Pay - HIDTA Overtime Grant	9,000	-	(9,000)
101- -54110-187-TOC -	Sheriff's Dept - Overtime Pay - TOCWest Overtime Grant	8,000	41,415	33,415
101- -54110-187-TFO -	Sheriff's Dept - Overtime Pay - TFO Overtime Grant	4,000	10,000	6,000
101- -54110-188-BONUS-	Sheriff's Dept - Bonus Payments	120,380	-	(120,380)
101- -54110-189-VCIFC-	Sheriff's Dept - Other Salaries & Wages - Violent Crime Intervention Fund Grant Competit	-	61,362	61,362
101- -54110-196- -	Sheriff's Dept - In-Service Training	40,800	40,800	-
101- -54110-201- -	Sheriff's Dept - Social Security	199,689	229,522	29,833
101- -54110-201-175 -SRO	Sheriff's Dept - Social Security - Adult High School	-	2,622	2,622
101- -54110-201-DES -SRO	Sheriff's Dept - Social Security - Dandridge Elementary	-	2,706	2,706
101- -54110-201-JA -SRO	Sheriff's Dept - Social Security - Jefferson Academy	-	2,705	2,705
101- -54110-201-JCHS -SRO	Sheriff's Dept - Social Security - Jefferson Co High	-	5,352	5,352
101- -54110-201-JES -SRO	Sheriff's Dept - Social Security - Jefferson Elementary	-	2,711	2,711
101- -54110-201-JMS -SRO	Sheriff's Dept - Social Security - Jefferson Middle School	-	2,834	2,834

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- 54110-201-MHE -SRO	Sheriff's Dept - Social Security - Mt Horeb Elementary	-	2,706	2,706
101- 54110-201-MMS -SRO	Sheriff's Dept - Social Security - Maury Middle School	-	2,834	2,834
101- 54110-201-NME -SRO	Sheriff's Dept - Social Security - New Market	-	2,706	2,706
101- 54110-201-PES -SRO	Sheriff's Dept - Social Security - Piedmont Elementary	-	2,706	2,706
101- 54110-201-RSS -SRO	Sheriff's Dept - Social Security - Rush Strong School	-	2,706	2,706
101- 54110-201-TES -SRO	Sheriff's Dept - Social Security - Talbott Elementary	-	2,834	2,834
101- 54110-201-WPS -SRO	Sheriff's Dept - Social Security - White Pine School	-	2,705	2,705
101- 54110-201-VCIFC-	Sheriff's Dept - Social Security - Violent Crime Intervention Fund Grant Competitive	-	3,804	3,804
101- 54110-204- -	Sheriff's Dept - State Retirement	288,127	280,302	(7,825)
101- 54110-204-175 -SRO	Sheriff's Dept - State Retirement - Adult High School	-	4,440	4,440
101- 54110-204-DES -SRO	Sheriff's Dept - State Retirement - Dandridge Elementary	-	4,582	4,582
101- 54110-204-JA -SRO	Sheriff's Dept - State Retirement - Jefferson Academy	-	4,581	4,581
101- 54110-204-JCHS -SRO	Sheriff's Dept - State Retirement - Jefferson Co High	-	9,064	9,064
101- 54110-204-JES -SRO	Sheriff's Dept - State Retirement - Jefferson Elementary	-	4,591	4,591
101- 54110-204-JMS -SRO	Sheriff's Dept - State Retirement - Jefferson Middle School	-	4,800	4,800
101- 54110-204-MHE -SRO	Sheriff's Dept - State Retirement - Mt Horeb Elementary	-	4,582	4,582
101- 54110-204-MMS -SRO	Sheriff's Dept - State Retirement - Maury Middle School	-	4,800	4,800
101- 54110-204-NME -SRO	Sheriff's Dept - State Retirement - New Market	-	4,582	4,582
101- 54110-204-PES -SRO	Sheriff's Dept - State Retirement - Piedmont Elementary	-	4,582	4,582
101- 54110-204-RSS -SRO	Sheriff's Dept - State Retirement - Rush Strong School	-	4,582	4,582
101- 54110-204-TES -SRO	Sheriff's Dept - State Retirement - Talbott Elementary	-	4,800	4,800
101- 54110-204-WPS -SRO	Sheriff's Dept - State Retirement - White Pine School	-	4,581	4,581
101- 54110-204-VCIFC-	Sheriff's Dept - State Retirement - Violent Crime Intervention Fund Grant Competitive	-	-	-
101- 54110-206- -	Sheriff's Dept - Life Insurance	3,990	3,917	(73)
101- 54110-206-175 -SRO	Sheriff's Dept - Life Insurance - Adult High School	-	73	73
101- 54110-206-DES -SRO	Sheriff's Dept - Life Insurance - Dandridge Elementary	-	73	73
101- 54110-206-JA -SRO	Sheriff's Dept - Life Insurance - Jefferson Academy	-	73	73
101- 54110-206-JCHS -SRO	Sheriff's Dept - Life Insurance - Jefferson Co High	-	146	146
101- 54110-206-JES -SRO	Sheriff's Dept - Life Insurance - Jefferson Elementary	-	73	73
101- 54110-206-JMS -SRO	Sheriff's Dept - Life Insurance - Jefferson Middle School	-	73	73
101- 54110-206-MHE -SRO	Sheriff's Dept - Life Insurance - Mt Horeb Elementary	-	73	73
101- 54110-206-MMS -SRO	Sheriff's Dept - Life Insurance - Maury Middle School	-	73	73
101- 54110-206-NME -SRO	Sheriff's Dept - Life Insurance - New Market	-	73	73
101- 54110-206-PES -SRO	Sheriff's Dept - Life Insurance - Piedmont Elementary	-	73	73
101- 54110-206-RSS -SRO	Sheriff's Dept - Life Insurance - Rush Strong School	-	73	73
101- 54110-206-TES -SRO	Sheriff's Dept - Life Insurance - Talbott Elementary	-	73	73
101- 54110-206-WPS -SRO	Sheriff's Dept - Life Insurance - White Pine School	-	73	73
101- 54110-207- -	Sheriff's Dept - Medical Insurance	550,403	602,735	52,332
101- 54110-207-175 -SRO	Sheriff's Dept - Medical Insurance - Adult High School	-	16,174	16,174
101- 54110-207-DES -SRO	Sheriff's Dept - Medical Insurance - Dandridge Elementary	-	16,174	16,174
101- 54110-207-JA -SRO	Sheriff's Dept - Medical Insurance - Jefferson Academy	-	16,174	16,174
101- 54110-207-JCHS -SRO	Sheriff's Dept - Medical Insurance - Jefferson Co High	-	32,348	32,348
101- 54110-207-JES -SRO	Sheriff's Dept - Medical Insurance - Jefferson Elementary	-	16,174	16,174
101- 54110-207-JMS -SRO	Sheriff's Dept - Medical Insurance - Jefferson Middle School	-	16,174	16,174
101- 54110-207-MHE -SRO	Sheriff's Dept - Medical Insurance - Mt Horeb Elementary	-	16,174	16,174
101- 54110-207-MMS -SRO	Sheriff's Dept - Medical Insurance - Maury Middle School	-	16,174	16,174
101- 54110-207-NME -SRO	Sheriff's Dept - Medical Insurance - New Market	-	16,174	16,174
101- 54110-207-PES -SRO	Sheriff's Dept - Medical Insurance - Piedmont Elementary	-	16,174	16,174
101- 54110-207-RSS -SRO	Sheriff's Dept - Medical Insurance - Rush Strong School	-	16,174	16,174
101- 54110-207-TES -SRO	Sheriff's Dept - Medical Insurance - Talbott Elementary	-	16,174	16,174
101- 54110-207-WPS -SRO	Sheriff's Dept - Medical Insurance - White Pine School	-	16,174	16,174
101- 54110-208- -	Sheriff's Dept - Dental Insurance	10,488	11,172	684
101- 54110-208-175 -SRO	Sheriff's Dept - Dental Insurance - Adult High School	-	228	228
101- 54110-208-DES -SRO	Sheriff's Dept - Dental Insurance - Dandridge Elementary	-	228	228
101- 54110-208-JA -SRO	Sheriff's Dept - Dental Insurance - Jefferson Academy	-	228	228
101- 54110-208-JCHS -SRO	Sheriff's Dept - Dental Insurance - Jefferson Co High	-	456	456
101- 54110-208-JES -SRO	Sheriff's Dept - Dental Insurance - Jefferson Elementary	-	228	228
101- 54110-208-JMS -SRO	Sheriff's Dept - Dental Insurance - Jefferson Middle School	-	228	228
101- 54110-208-MHE -SRO	Sheriff's Dept - Dental Insurance - Mt Horeb Elementary	-	228	228

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -54110-208-MMS -SRO	Sheriff's Dept - Dental Insurance - Maury Middle School	-	228	228
101- -54110-208-NME -SRO	Sheriff's Dept - Dental Insurance - New Market	-	228	228
101- -54110-208-PES -SRO	Sheriff's Dept - Dental Insurance - Piedmont Elementary	-	228	228
101- -54110-208-RSS -SRO	Sheriff's Dept - Dental Insurance - Rush Strong School	-	228	228
101- -54110-208-TES -SRO	Sheriff's Dept - Dental Insurance - Talbott Elementary	-	228	228
101- -54110-208-WPS -SRO	Sheriff's Dept - Dental Insurance - White Pine School	-	228	228
101- -54110-210- -	Sheriff's Dept - Unemployment Compensation	12,764	14,692	1,928
101- -54110-210-175 -SRO	Sheriff's Dept - Unemployment Compensation - Adult High School	-	169	169
101- -54110-210-DES -SRO	Sheriff's Dept - Unemployment Compensation - Dandridge Elementary	-	175	175
101- -54110-210-JA -SRO	Sheriff's Dept - Unemployment Compensation - Jefferson Academy	-	175	175
101- -54110-210-JCHS -SRO	Sheriff's Dept - Unemployment Compensation - Jefferson Co High	-	345	345
101- -54110-210-JES -SRO	Sheriff's Dept - Unemployment Compensation - Jefferson Elementary	-	183	183
101- -54110-210-JMS -SRO	Sheriff's Dept - Unemployment Compensation - Jefferson Middle School	-	175	175
101- -54110-210-MHE -SRO	Sheriff's Dept - Unemployment Compensation - Mt Horeb Elementary	-	183	183
101- -54110-210-MMS -SRO	Sheriff's Dept - Unemployment Compensation - Maury Middle School	-	175	175
101- -54110-210-NME -SRO	Sheriff's Dept - Unemployment Compensation - New Market	-	175	175
101- -54110-210-PES -SRO	Sheriff's Dept - Unemployment Compensation - Piedmont Elementary	-	175	175
101- -54110-210-RSS -SRO	Sheriff's Dept - Unemployment Compensation - Rush Strong School	-	183	183
101- -54110-210-TES -SRO	Sheriff's Dept - Unemployment Compensation - Talbott Elementary	-	175	175
101- -54110-210-WPS -SRO	Sheriff's Dept - Unemployment Compensation - White Pine School	-	117	117
101- -54110-210-VCIFC-	Sheriff's Dept - Unemployment Compensation - Violent Crime Intervention Fund Grant Co	-	184	184
101- -54110-212- -	Sheriff's Dept - Employer Medicare Liability	46,267	53,256	6,989
101- -54110-212-175 -SRO	Sheriff's Dept - Employer Medicare Liability - Adult High School	-	613	613
101- -54110-212-DES -SRO	Sheriff's Dept - Employer Medicare Liability - Dandridge Elementary	-	633	633
101- -54110-212-JA -SRO	Sheriff's Dept - Employer Medicare Liability - Jefferson Academy	-	633	633
101- -54110-212-JCHS -SRO	Sheriff's Dept - Employer Medicare Liability - Jefferson Co High	-	1,252	1,252
101- -54110-212-JES -SRO	Sheriff's Dept - Employer Medicare Liability - Jefferson Elementary	-	634	634
101- -54110-212-JMS -SRO	Sheriff's Dept - Employer Medicare Liability - Jefferson Middle School	-	663	663
101- -54110-212-MHE -SRO	Sheriff's Dept - Employer Medicare Liability - Mt Horeb Elementary	-	633	633
101- -54110-212-MMS -SRO	Sheriff's Dept - Employer Medicare Liability - Maury Middle School	-	663	663
101- -54110-212-NME -SRO	Sheriff's Dept - Employer Medicare Liability - New Market	-	633	633
101- -54110-212-PES -SRO	Sheriff's Dept - Employer Medicare Liability - Piedmont Elementary	-	633	633
101- -54110-212-RSS -SRO	Sheriff's Dept - Employer Medicare Liability - Rush Strong	-	633	633
101- -54110-212-TES -SRO	Sheriff's Dept - Employer Medicare Liability - Talbott Elementary	-	663	663
101- -54110-212-WPS -SRO	Sheriff's Dept - Employer Medicare Liability - White Pine School	-	633	633
101- -54110-212-VCIFC-	Sheriff's Dept - Employer Medicare Liability - Violent Crime Intervention Fund Grant Comp	-	890	890
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- -54110-340- -	Sheriff's Dept - Medical & Dental Services	-	-	-
101- -54110-348- -	Sheriff's Dept - Postal Charges	2,700	2,700	-
101- -54110-351- -	Sheriff's Dept - Rentals	-	-	-
101- -54110-351-VCIFC-	Sheriff's Dept - Rentals - Violent Crime Intervention Fund Grant Competitive	-	63,420	63,420
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- -54110-355-VCIFC -	Sheriff's Dept - Travel - Violent Crime Intervention Fund Grant Competitive	-	122,866	122,866
101- -54110-356- -	Sheriff's Dept - Tuition	13,645	13,645	-
101- -54110-399- -	Sheriff's Dept - Other Contracted Services	76,419	76,419	-
101- -54110-415-VCIFC -	Sheriff's Dept - Electricity - Violent Crime Intervention Fund Grant Competitive	-	-	-
101- -54110-425- -	Sheriff's Dept - Gasoline	260,000	260,000	-
101- -54110-429- -	Sheriff's Dept - Instructional Supplies	3,000	3,000	-
101- -54110-432- -	Sheriff's Dept - Library Books	-	-	-
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	14,949	(52,646)
101- -54110-435-VCIFC-	Sheriff's Dept - Office Supplies - Violent Crime Intervention Fund Grant Competitive	-	3,682	3,682

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -54110-451- -	Sheriff's Dept - Uniforms	37,000	37,000	-
101- -54110-471- -	Sheriff's Dept - Software	42,156	42,156	-
101- -54110-471-VCIF -	Sheriff's Dept - Software - Violent Crime Intervention Fund Grant	67,595	5,972	(61,623)
101- -54110-506- -	Sheriff's Dept - Liability Insurance	98,133	112,853	14,720
101- -54110-511- -	Sheriff's Dept - Vehicle And Equipment Insurance	29,006	33,357	4,351
101- -54110-513- -	Sheriff's Dept - Workman's Compensation Insurance	103,310	118,806	15,496
101- -54110-599- -	Sheriff's Dept - Other Charges	7,494	7,494	-
101- -54110-599-VCIFC -	Sheriff's Dept - Other Charges - Violent Crime Intervention Fund Grant Competitive	-	225,031	225,031
101- -54110-709- -	Sheriff's Dept - Data Processing Equipment	21,561	21,561	-
101- -54110-718- -	Sheriff's Dept - Motor Vehicles	-	-	-
101- -54110-790-175 -SRO	Sheriff's Dept - Other Equipment - Adult High School	-	8,397	8,397
101- -54110-790-DES -SRO	Sheriff's Dept - Other Equipment - Dandridge Elementary	-	6,792	6,792
101- -54110-790-JA -SRO	Sheriff's Dept - Other Equipment - Jefferson Academy	-	6,800	6,800
101- -54110-790-JCHS -SRO	Sheriff's Dept - Other Equipment - Jefferson Co High	-	7,355	7,355
101- -54110-790-JES -SRO	Sheriff's Dept - Other Equipment - Jefferson Elementary	-	6,682	6,682
101- -54110-790-JMS -SRO	Sheriff's Dept - Other Equipment - Jefferson Middle School	-	4,344	4,344
101- -54110-790-MHE -SRO	Sheriff's Dept - Other Equipment - Mt Horeb Elementary	-	6,784	6,784
101- -54110-790-MMS -SRO	Sheriff's Dept - Other Equipment - Maury Middle School	-	4,344	4,344
101- -54110-790-NME -SRO	Sheriff's Dept - Other Equipment - New Market	-	6,792	6,792
101- -54110-790-PES -SRO	Sheriff's Dept - Other Equipment - Piedmont Elementary	-	6,792	6,792
101- -54110-790-RSS -SRO	Sheriff's Dept - Other Equipment - Rush Strong School	-	6,784	6,784
101- -54110-790-TES -SRO	Sheriff's Dept - Other Equipment - Talbott Elementary	-	4,344	4,344
101- -54110-790-WPS -SRO	Sheriff's Dept - Other Equipment - White Pine School	-	6,860	6,860
101- -54110-790-VCIF -	Sheriff's Dept - Other Equipment - Violent Crime Intervention Fund Grant	34,530	15,000	(19,530)
101- -54110-790- -	Sheriff's Dept - Other Equipment	105,000	111,682	6,682
	54110 Total	5,493,052	6,879,724	1,386,673
101- -54140-169- -	Wheel Tax Officer - Part-Time Personnel	16,414	16,940	526
101- -54140-188-BONUS-	Wheel Tax Officer - Bonus Payments	250	-	(250)
101- -54140-201- -	Wheel Tax Officer - Social Security	1,034	1,051	17
101- -54140-210- -	Wheel Tax Officer - Unemployment Compensation	67	68	1
101- -54140-212- -	Wheel Tax Officer - Employer Medicare Liability	242	246	4
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	3,943	3,715	(228)
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	-

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -54210-160- -	Jail - Guards	1,386,540	1,497,742	111,202
101- -54210-165- -	Jail - Cafeteria Personnel	72,800	75,130	2,330
101- -54210-186- -	Jail - Longevity Pay	23,200	18,600	(4,600)
101- -54210-188-BONUS-	Jail - Bonus Payments	57,379	-	(57,379)
101- -54210-196- -	Jail - In-Service Training	7,200	7,431	231
101- -54210-201- -	Jail - Social Security	95,922	99,132	3,210
101- -54210-204- -	Jail - State Retirement	147,068	160,787	13,719
101- -54210-206- -	Jail - Life Insurance	2,354	2,709	355
101- -54210-207- -	Jail - Medical Insurance	342,073	431,627	89,554
101- -54210-208- -	Jail - Dental Insurance	6,636	7,524	888
101- -54210-210- -	Jail - Unemployment Compensation	6,096	6,322	226
101- -54210-212- -	Jail - Employer Medicare Liability	22,097	22,915	818
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	322,368	322,368	-
101- -54210-410- -	Jail - Custodial Supplies	40,000	40,000	-
101- -54210-415- -	Jail - Electricity	157,500	162,225	4,725
101- -54210-422- -	Jail - Food Supplies	324,510	324,510	(0)
101- -54210-434- -	Jail - Natural Gas	44,100	45,423	1,323
101- -54210-451- -	Jail - Uniforms	10,000	10,000	-
101- -54210-454- -	Jail - Water And Sewer	59,798	61,591	1,794
101- -54210-502- -	Jail - Building And Contents Insurance	71,928	82,717	10,789
101- -54210-599- -	Jail - Other Charges	14,994	14,994	-
101- -54210-790- -	Jail - Other Equipment	44,075	44,075	-
	54210 Total	3,475,742	3,654,927	179,185
101- -54220-160- -	Workhouse - Guards	72,800	-	(72,800)
101- -54220-188-BONUS-	Workhouse - Bonus Payments	3,640	-	(3,640)
101- -54220-201- -	Workhouse - Social Security	4,740	-	(4,740)
101- -54220-204- -	Workhouse - State Retirement	6,935	-	(6,935)
101- -54220-206- -	Workhouse - Life Insurance	147	-	(147)
101- -54220-207- -	Workhouse - Medical Insurance	18,321	-	(18,321)
101- -54220-208- -	Workhouse - Dental Insurance	456	-	(456)
101- -54220-210- -	Workhouse - Unemployment Compensation	306	-	(306)
101- -54220-212- -	Workhouse - Employer Medicare Liability	1,109	-	(1,109)
101- -54220-299- -	Workhouse - Other Fringe Benefits	15,000	-	(15,000)
101- -54220-415- -	Workhouse - Electricity	22,440	22,440	-
101- -54220-434- -	Workhouse - Natural Gas	6,600	2,500	(4,100)
101- -54220-454- -	Workhouse - Water And Sewer	8,000	2,300	(5,700)
	54220 Total	160,494	27,240	(133,254)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
		65,911	68,019	2,108
101- -54410-103- -	Civil Defense - Assistant(s)			
101- -54410-105- -	Civil Defense - Supervisor/Director	8,100	8,360	260
101- -54410-186- -	Civil Defense - Longevity Pay	1,500	1,500	-
101- -54410-187- -	Civil Defense - Overtime Pay		500	500
101- -54410-188-BONUS-	Civil Defense - Bonus Payments	3,296	-	(3,296)
101- -54410-189- -	Civil Defense - Other Salaries & Wages	3,000	3,096	96
101- -54410-196- -	Civil Defense - In-Service Training	400	413	13
101- -54410-201- -	Civil Defense - Social Security	5,097	5,077	(20)
101- -54410-204- -	Civil Defense - State Retirement	8,475	8,129	(346)
101- -54410-206- -	Civil Defense - Life Insurance	74	74	-
101- -54410-207- -	Civil Defense - Medical Insurance	8,581	9,578	997
101- -54410-208- -	Civil Defense - Dental Insurance	228	228	-
101- -54410-210- -	Civil Defense - Unemployment Compensation	323	322	(1)
101- -54410-212- -	Civil Defense - Employer Medicare Liability	1,171	1,166	(5)
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- -54410-524- -	Civil Defense - Staff Development	-	500	500
101- -54410-599- -	Civil Defense - Other Charges	500	500	-
	54410 Total	114,656	114,962	306
101- -54510-105- -	Building Inspection - Supervisor/Director	54,650	61,771	7,121
101- -54510-162- -	Building Inspection - Clerical Personnel	35,352	36,483	1,131
101- -54510-169- -	Building Inspection - Part-Time Personnel	-	-	-
101- -54510-186- -	Building Inspection - Longevity Pay	1,200	1,600	400
101- -54510-188-BONUS-	Building Inspection - Bonus Payments	4,501	-	(4,501)
101- -54510-201- -	Building Inspection - Social Security	5,934	6,191	257
101- -54510-204- -	Building Inspection - State Retirement	9,393	9,997	604
101- -54510-206- -	Building Inspection - Life Insurance	121	121	-
101- -54510-207- -	Building Inspection - Medical Insurance	18,321	20,816	2,495
101- -54510-208- -	Building Inspection - Dental Insurance	456	456	-
101- -54510-210- -	Building Inspection - Unemployment Compensation	379	394	15
101- -54510-212- -	Building Inspection - Employer Medicare Liability	1,371	1,425	54
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	4,300	4,300	-
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- -54510-524- -	Building Inspection - Staff Development	-	600	600
101- -54510-599- -	Building Inspection - Other Charges	97	100	3
101- -54510-709- -	Building Inspection - Data Processing Equipment	900	900	-
	54510 Total	148,075	155,654	7,579
101- -54710-790- -	Public Safety Grants Program - Other Equipment	36,000	36,000	-
	54710 Total	36,000	36,000	-

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -54900-316-BONUS-	Other Public Safety - Contributions - Bonus Payments	57,400	-	(57,400)
101- -54900-316- -	Other Public Safety - Contributions	880,318	979,295	98,977
	54900 Total	937,718	979,295	41,577
101- -55110-162- -	Local Health Center - Clerical Personnel	212,740	220,355	7,615
101- -55110-186- -	Local Health Center - Longevity Pay	2,300	1,500	(800)
101- -55110-188-BONUS-	Local Health Center - Bonus Payments	5,521	-	(5,521)
101- -55110-201- -	Local Health Center - Social Security	13,675	13,755	80
101- -55110-204- -	Local Health Center - State Retirement	21,215	22,420	1,205
101- -55110-206- -	Local Health Center - Life Insurance	440	440	-
101- -55110-207- -	Local Health Center - Medical Insurance	66,051	62,694	(3,357)
101- -55110-208- -	Local Health Center - Dental Insurance	1,368	1,368	-
101- -55110-210- -	Local Health Center - Unemployment Compensation	874	882	8
101- -55110-212- -	Local Health Center - Employer Medicare Liability	3,165	3,196	31
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	5,600	4,500	(1,100)
101- -55110-429- -	Local Health Center - Instructional Supplies	6,670	6,670	-
101- -55110-452- -	Local Health Center - Utilities	23,500	23,500	-
101- -55110-513- -	Local Health Center - Workman's Compensation Insurance	800	800	-
101- -55110-524- -	Local Health Center - Staff Development	-	1,100	1,100
101- -55110-599- -	Local Health Center - Other Charges	4,096	4,096	-
	55110 Total	415,595	414,856	(739)
101- -55120-186- -	Rabies And Animal Control - Longevity Pay	1,800	1,500	(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	68,387	70,576	2,189
101- -55120-196- -	Rabies And Animal Control - In-Service Training	2,000	2,064	64
101- -55120-201- -	Rabies And Animal Control - Social Security	4,586	4,597	11
101- -55120-204- -	Rabies And Animal Control - State Retirement	7,053	7,391	338
101- -55120-206- -	Rabies And Animal Control - Life Insurance	147	147	-
101- -55120-207- -	Rabies And Animal Control - Medical Insurance	32,667	27,324	(5,343)
101- -55120-208- -	Rabies And Animal Control - Dental Insurance	456	456	-
101- -55120-210- -	Rabies And Animal Control - Unemployment Compensation	289	291	2
101- -55120-212- -	Rabies And Animal Control - Employer Medicare Liability	1,047	1,054	7
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- -55120-425- -	Rabies And Animal Control - Gasoline	14,000	14,000	-
101- -55120-451- -	Rabies And Animal Control - Uniforms	1,500	1,500	-
101- -55120-511- -	Rabies And Animal Control - Vehicle And Equipment Insurance	281	324	42
101- -55120-513- -	Rabies And Animal Control - Workman's Compensation Insurance	1,133	1,303	170
101- -55120-790- -	Rabies And Animal Control - Other Equipment	5,000	5,000	-
	55120 Total	145,731	141,441	(4,291)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -55130-103- -	Ambulance/EMS - Assistant(s)	278,640	287,557	8,917
101- -55130-105- -	Ambulance/EMS - Supervisor/Director	77,856	80,347	2,491
101- -55130-131- -	Ambulance/EMS - Medical Personnel	3,000	3,000	-
101- -55130-162- -	Ambulance/EMS - Clerical Personnel	134,774	141,302	6,528
101- -55130-164- -	Ambulance/EMS - Attendants	2,028,397	2,326,630	298,233
101- -55130-169- -	Ambulance/EMS - Part-Time Personnel	270,000	278,640	8,640
101- -55130-186- -	Ambulance/EMS - Longevity Pay	33,000	38,800	5,800
101- -55130-187- -	Ambulance/EMS - Overtime Pay	634,000	654,288	20,288
101- -55130-188-BONUS-	Ambulance/EMS - Bonus Payments	119,206	-	(119,206)
101- -55130-189- -	Ambulance/EMS - Other Salaries & Wages	28,902	29,827	925
101- -55130-196- -	Ambulance/EMS - In-Service Training	2,400	2,400	-
101- -55130-201- -	Ambulance/EMS - Social Security	223,831	238,253	14,422
101- -55130-204- -	Ambulance/EMS - State Retirement	331,703	358,702	26,999
101- -55130-206- -	Ambulance/EMS - Life Insurance	3,441	4,221	780
101- -55130-207- -	Ambulance/EMS - Medical Insurance	476,743	692,475	215,732
101- -55130-208- -	Ambulance/EMS - Dental Insurance	8,664	11,172	2,508
101- -55130-210- -	Ambulance/EMS - Unemployment Compensation	14,309	15,216	907
101- -55130-212- -	Ambulance/EMS - Employer Medicare Liability	51,870	55,158	3,288
101- -55130-299- -	Ambulance/EMS - Other Fringe Benefits	175,000	175,000	-
101- -55130-307- -	Ambulance/EMS - Communication	39,000	39,000	-
101- -55130-317- -	Ambulance/EMS - Data Processing Services	25,000	25,000	-
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	10,000	10,000	-
101- -55130-355- -	Ambulance/EMS - Travel	3,000	-	(3,000)
101- -55130-356- -	Ambulance/EMS - Tuition	6,000	6,000	-
101- -55130-399- -	Ambulance/EMS - Other Contracted Services	100,000	80,000	(20,000)
101- -55130-412- -	Ambulance/EMS - Diesel Fuel	160,000	170,000	10,000
101- -55130-413- -	Ambulance/EMS - Drugs And Medical Supplies	240,000	260,000	20,000
101- -55130-435- -	Ambulance/EMS - Office Supplies	12,000	12,000	-
101- -55130-451- -	Ambulance/EMS - Uniforms	35,000	35,000	-
101- -55130-499- -	Ambulance/EMS - Other Supplies And Materials	10,000	10,000	-
101- -55130-502- -	Ambulance/EMS - Building And Contents Insurance	10,325	11,873	1,549
101- -55130-506- -	Ambulance/EMS - Liability Insurance	27,098	31,163	4,065
101- -55130-509- -	Ambulance/EMS - Refunds	25,000	25,000	-
101- -55130-511- -	Ambulance/EMS - Vehicle And Equipment Insurance	39,072	44,932	5,861
101- -55130-513- -	Ambulance/EMS - Workman's Compensation Insurance	124,058	142,666	18,609
101- -55130-524- -	Ambulance/EMS - Staff Development	-	3,000	3,000
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	21,000	-	(21,000)
	55130 Total	6,262,288	6,408,623	146,335

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -55720-160- -	Sanitation Education/Information - Guards	43,180	44,562	1,382
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	2,905	2,856	(49)
101- -55720-204- -	Sanitation Education/Information - State Retirement	4,761	4,534	(227)
101- -55720-206- -	Sanitation Education/Information - Life Insurance	74	74	-
101- -55720-207- -	Sanitation Education/Information - Medical Insurance	9,161	10,408	1,247
101- -55720-208- -	Sanitation Education/Information - Dental Insurance	228	228	-
101- -55720-210- -	Sanitation Education/Information - Unemployment Compensation	182	179	(3)
101- -55720-212- -	Sanitation Education/Information - Employer Medicare Liability	658	647	(11)
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	13,000	4,200
101- -55720-499- -	Sanitation Education/Information - Other Supplies And Materials	395	395	-
101- -55720-511- -	Sanitation Education/Information - Vehicle And Equipment Insurance	182	209	27
	55720 Total	81,640	86,047	4,407
101- -55900-105- -	Dept. Of Environment - Supervisor/Director	64,670	66,739	2,069
101- -55900-169- -	Dept. Of Environment - Part-time Personnel	28,350	-	(28,350)
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	35,873	78,301	42,428
101- -55900-201- -	Dept. Of Environment - Social Security	8,505	9,179	674
101- -55900-204- -	Dept. Of Environment - State Retirement	11,085	14,757	3,672
101- -55900-206- -	Dept. Of Environment - Life Insurance	121	158	37
101- -55900-207- -	Dept. Of Environment - Medical Insurance	18,321	27,481	9,160
101- -55900-208- -	Dept. Of Environment - Dental Insurance	456	684	228
101- -55900-210- -	Dept. Of Environment - Unemployment Compensation	537	581	44
101- -55900-212- -	Dept. Of Environment - Employer Medicare Liability	1,946	2,104	158
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	200	(800)
101- -55900-425- -	Dept. Of Environment - Gasoline	5,000	5,000	-
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	100	1,000	900
101- -55900-524- -	Dept. Of Environment - Staff Development	-	1,800	1,800
101- -55900-719- -	Dept. Of Environment - Office Equipment	-	500	500
101- -55900-790- -	Dept. Of Environment - Other Equipment	-	500	500
	55900 Total	187,342	215,084	27,742

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -56300-103- -	Senior Citizens Assistance - Assistant(s)	113,400	117,029	3,629
101- -56300-105- -	Senior Citizens Assistance - Supervisor/Director	42,126	43,474	1,348
101- -56300-140- -	Senior Citizens Assistance - Salary Supplements	6,300	6,300	-
101- -56300-186- -	Senior Citizens Assistance - Longevity Pay	300	2,100	1,800
101- -56300-188-BONUS-	Senior Citizens Assistance - Bonus Payments	6,359	-	(6,359)
101- -56300-201- -	Senior Citizens Assistance - Social Security	10,447	10,472	25
101- -56300-204- -	Senior Citizens Assistance - State Retirement	15,959	16,992	1,033
101- -56300-206- -	Senior Citizens Assistance - Life Insurance	403	366	(37)
101- -56300-207- -	Senior Citizens Assistance - Medical Insurance	45,801	52,039	6,238
101- -56300-208- -	Senior Citizens Assistance - Dental Insurance	684	684	-
101- -56300-210- -	Senior Citizens Assistance - Unemployment Compensation	673	668	(5)
101- -56300-212- -	Senior Citizens Assistance - Employer Medicare Liability	2,439	2,419	(20)
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	3,000	500
101- -56300-425- -	Senior Citizens Assistance - Gasoline	-	2,000	2,000
101- -56300-435- -	Senior Citizens Assistance - Office Supplies	400	400	-
101- -56300-511- -	Senior Citizens Assistance - Vehicle And Equipment Insurance	1,456	1,675	218
101- -56300-599- -	Senior Citizens Assistance - Other Charges	300	300	-
101- -56300-719- -	Senior Citizens Assistance - Office Equipment	1,000	1,000	-
	56300 Total	253,403	263,774	10,370

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -56500-105-DA -	Libraries - Supervisor/Director - Dandridge Library	-	39,454	39,454
101- -56500-129-DA -	Libraries - Librarians - Dandridge Library	63,758	26,339	(37,419)
101- -56500-105-JC -	Libraries - Supervisor/Director - Jefferson City Library	-	49,178	49,178
101- -56500-129-JC -	Libraries - Librarians - Jefferson City Library	120,320	80,733	(39,587)
101- -56500-105-SP -	Libraries - Supervisor/Director - Strawberry Plains Library	-	40,055	40,055
101- -56500-129-SP -	Libraries - Librarians - Strawberry Plains Library	38,819	-	(38,819)
101- -56500-105-WP -	Libraries - Supervisor/Director - White Pine Library	-	39,304	39,304
101- -56500-129-WP -	Libraries - Librarians - White Pine Library	66,332	29,172	(37,160)
101- -56500-169-DA -	Libraries - Part-Time Personnel - Dandridge Library	26,117	26,953	836
101- -56500-169-JC -	Libraries - Part-Time Personnel - Jefferson City Library	23,417	24,167	750
101- -56500-169-SP -	Libraries - Part-Time Personnel - Strawberry Plains Library	31,263	32,264	1,001
101- -56500-169-WP -	Libraries - Part-Time Personnel - White Pine Library	19,434	20,056	622
101- -56500-186-DA -	Libraries - Longevity Pay - Dandridge Library	1,500	1,600	100
101- -56500-188-DA -	Libraries - Bonus Payments - Dandridge Library	4,436	-	(4,436)
101- -56500-186-JC -	Libraries - Longevity Pay - Jefferson City Library	1,600	700	(900)
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	1,700	1,900	200
101- -56500-188-WP -	Libraries - Bonus Payments - White Pine Library	4,436	-	(4,436)
101- -56500-201-DA -	Libraries - Social Security - Dandridge Library	5,941	5,850	(91)
101- -56500-201-JC -	Libraries - Social Security - Jefferson City Library	9,286	9,597	311
101- -56500-201-SP -	Libraries - Social Security - Strawberry Plains Library	4,714	4,577	(137)
101- -56500-201-WP -	Libraries - Social Security - White Pine Library	5,698	5,607	(91)
101- -56500-204-DA -	Libraries - State Retirement - Dandridge Library	6,666	6,694	28
101- -56500-204-JC -	Libraries - State Retirement - Jefferson City Library	11,183	13,218	2,035
101- -56500-204-SP -	Libraries - State Retirement - Strawberry Plains Library	4,431	4,076	(355)
101- -56500-204-WP -	Libraries - State Retirement - White Pine Library	6,664	6,967	303
101- -56500-206-DA -	Libraries - Life Insurance - Dandridge Library	147	147	-
101- -56500-206-JC -	Libraries - Life Insurance - Jefferson City Library	293	293	-
101- -56500-206-SP -	Libraries - Life Insurance - Strawberry Plains Library	74	74	-
101- -56500-206-WP -	Libraries - Life Insurance - White Pine Library	147	147	-
101- -56500-207-DA -	Libraries - Medical Insurance - Dandridge Library	18,321	20,816	2,495
101- -56500-207-JC -	Libraries - Medical Insurance - Jefferson City Library	43,655	41,631	(2,024)
101- -56500-207-SP -	Libraries - Medical Insurance - Strawberry Plains Library	14,105	16,497	2,392
101- -56500-207-WP -	Libraries - Medical Insurance - White Pine Library	19,873	23,399	3,526
101- -56500-208-DA -	Libraries - Dental Insurance - Dandridge Library	456	456	-
101- -56500-208-JC -	Libraries - Dental Insurance - Jefferson City Library	912	684	(228)
101- -56500-208-WP -	Libraries - Dental Insurance - White Pine Library	456	456	-
101- -56500-210-DA -	Libraries - Unemployment Compensation - Dandridge Library	378	371	(7)
101- -56500-210-JC -	Libraries - Unemployment Compensation - Jefferson City Library	593	617	24
101- -56500-210-SP -	Libraries - Unemployment Compensation - Strawberry Plains Library	299	290	(9)
101- -56500-210-WP -	Libraries - Unemployment Compensation - White Pine Library	361	355	(6)
101- -56500-212-DA -	Libraries - Employer Medicare Liability - Dandridge Library	1,368	1,345	(23)
101- -56500-212-JC -	Libraries - Employer Medicare Liability - Jefferson City Library	2,149	2,235	86
101- -56500-212-SP -	Libraries - Employer Medicare Liability - Strawberry Plains Library	1,081	1,049	(32)
101- -56500-212-WP -	Libraries - Employer Medicare Liability - White Pine Library	1,308	1,284	(24)
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	2,700	4,560	1,860
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	650	350	(300)
101- -56500-355-WP -	Libraries - Travel - White Pine Library	1,141	571	(570)
101- -56500-399-DA -	Libraries - Other Contracted Services - Dandridge Library	350	500	150
101- -56500-399-JC -	Libraries - Other Contracted Services - Jefferson City Library	2,750	2,400	(350)
101- -56500-399-SP -	Libraries - Other Contracted Services - Strawberry Plains Library	1,500	1,100	(400)
101- -56500-399-WP -	Libraries - Other Contracted Services - White Pine Library	400	-	(400)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -56500-429-JC -	Libraries - Instructional Supplies - Jefferson City Library	1,500	2,000	500
101- -56500-429-WP -	Libraries - Instructional Supplies - White Pine Library	200	800	600
101- -56500-432-DA -	Libraries - Library Books - Dandridge Library	8,000	8,250	250
101- -56500-432-JC -	Libraries - Library Books - Jefferson City Library	6,000	8,500	2,500
101- -56500-432-SP -	Libraries - Library Books - Strawberry Plains Library	4,000	4,500	500
101- -56500-432-WP -	Libraries - Library Books - White Pine Library	6,500	7,500	1,000
101- -56500-435-DA -	Libraries - Office Supplies - Dandridge Library	1,800	1,850	50
101- -56500-435-JC -	Libraries - Office Supplies - Jefferson City Library	2,000	2,500	500
101- -56500-435-SP -	Libraries - Office Supplies - Strawberry Plains Library	1,000	2,530	1,530
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	350	361	11
101- -56500-437-WP -	Libraries - Periodicals - White Pine Library	800	800	-
101- -56500-452-SP -	Libraries - Utilities - Strawberry Plains Library	3,900	4,020	120
101- -56500-471-DA -	Libraries - Software - Dandridge Library	900	1,005	105
101- -56500-471-JC -	Libraries - Software - Jefferson City Library	1,000	1,350	350
101- -56500-471-SP -	Libraries - Software - Strawberry Plains Library		1,005	1,005
101- -56500-471-WP -	Libraries - Software - White Pine Library	250	1,005	755
101- -56500-499-WP -	Libraries - Other Supplies And Materials - White Pine Library	1,200	1,200	-
101- -56500-524-DA -	Libraries - Staff Development - Dandridge Library	-	405	405
101- -56500-524-JC -	Libraries - Staff Development - Jefferson City Library	-	500	500
101- -56500-524-SP -	Libraries - Staff Development - Strawberry Plains Library	-	300	300
101- -56500-524-WP -	Libraries - Staff Development - White Pine Library	-	570	570
101- -56500-599-DA -	Libraries - Other Charges - Dandridge Library	1,872	1,932	60
101- -56500-599-JC -	Libraries - Other Charges - Jefferson City Library	1,500	2,000	500
101- -56500-599-SP -	Libraries - Other Charges - Strawberry Plains Library	1,000	2,030	1,030
101- -56500-599-WP -	Libraries - Other Charges - White Pine Library	2,157	2,157	-
101- -56500-709-DA -	Libraries - Data Processing Equipment - Dandridge Library	800	825	25
101- -56500-709-JC -	Libraries - Data Processing Equipment - Jefferson City Library	2,000	2,500	500
101- -56500-709-WP -	Libraries - Data Processing Equipment - White Pine Library	1,000	1,000	-
101- -56500-790-DA -	Libraries - Other Equipment - Dandridge Library	300	325	25
101- -56500-790-JC -	Libraries - Other Equipment - Jefferson City Library	300	500	200
101- -56500-790-SP -	Libraries - Other Equipment - Strawberry Plains Library	1,000	1,030	30
101- -56500-790-WP -	Libraries - Other Equipment - White Pine Library	700	700	-
	56500 Total	646,438	628,034	(18,404)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
101- -57100-140- -	Agricultural Ext. Service - Salary Supplements	113,374	117,002	3,628
101- -57100-201- -	Agricultural Ext. Service - Social Security	7,030	7,496	466
101- -57100-204- -	Agricultural Ext. Service - State Retirement	17,857	17,857	-
101- -57100-207- -	Agricultural Ext. Service - Medical Insurance	28,327	28,327	-
101- -57100-210- -	Agricultural Ext. Service - Unemployment Compensation	350	350	-
101- -57100-212- -	Agricultural Ext. Service - Employer Medicare Liability	1,644	1,754	110
101- -57100-299- -	Agricultural Ext. Service - Other Fringe Benefits	4,005	4,580	575
101- -57100-307- -	Agricultural Ext. Service - Communication	6,000	6,000	-
101- -57100-320- -	Agricultural Ext. Service - Dues And Memberships	600	750	150
101- -57100-334- -	Agricultural Ext. Service - Maintenance Agreements	1,500	1,500	-
101- -57100-349- -	Agricultural Ext. Service - Printing, Stationery And Forms	1,000	1,000	-
101- -57100-355- -	Agricultural Ext. Service - Travel	12,000	9,000	(3,000)
101- -57100-415- -	Agricultural Ext. Service - Electricity	2,800	2,912	112
101- -57100-429- -	Agricultural Ext. Service - Instructional Supplies	500	500	-
101- -57100-434- -	Agricultural Ext. Service - Natural Gas	1,450	1,494	44
101- -57100-454- -	Agricultural Ext. Service - Water And Sewer	350	361	11
101- -57100-513- -	Agricultural Ext. Service - Workman's Compensation Insurance	164	189	25
101- -57100-524- -	Agricultural Ext. Service - Staff Development	-	5,000	5,000
101- -57100-599- -	Agricultural Ext. Service - Other Charges	600	600	-
	57100 Total	199,551	206,671	7,120
101- -57500-161- -	Soil Conservation - Secretary(s)	30,056	31,018	962
101- -57500-186- -	Soil Conservation - Longevity Pay	800	900	100
101- -57500-187- -	Soil Conservation - Overtime		500	500
101- -57500-188-BONUS-	Soil Conservation - Bonus Payments	1,503	-	-
101- -57500-189-SOILC-	Soil Conservation - Other Salaries & Wages - Soil Conservation Grant	30,056	34,067	4,011
101- -57500-201- -	Soil Conservation - Social Security	3,870	4,123	253
101- -57500-204- -	Soil Conservation - State Retirement	6,470	6,622	152
101- -57500-206- -	Soil Conservation - Life Insurance	147	147	-
101- -57500-207- -	Soil Conservation - Medical Insurance	24,313	20,816	(3,497)
101- -57500-208- -	Soil Conservation - Dental Insurance	456	456	-
101- -57500-210- -	Soil Conservation - Unemployment Compensation	247	263	16
101- -57500-212- -	Soil Conservation - Employer Medicare Liability	894	951	57
101- -57500-320- -	Soil Conservation - Dues And Memberships	500	500	-
101- -57500-355- -	Soil Conservation - Travel	1,176	176	(1,000)
101- -57500-524- -	Soil Conservation - Staff Development	-	2,000	2,000
	57500 Total	100,488	102,539	2,051

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
		79,380	81,921	2,541
101- 58110-105- -	Tourism - Supervisor/Director			
101- 58110-169- -	Tourism - Part-Time Personnel	53,832	-	(53,832)
101- 58110-186- -	Tourism - Longevity	300	400	100
101- 58110-188-BONUS-	Tourism - Bonus Payments	4,219	-	(4,219)
101- 58110-189- -	Tourism - Other Salaries & Wages	-	39,216	39,216
101- 58110-201- -	Tourism - Social Security	8,540	7,536	(1,004)
101- 58110-204- -	Tourism - State Retirement	7,561	12,325	4,764
101- 58110-206- -	Tourism - Life Insurance	74	147	73
101- 58110-207- -	Tourism - Medical Insurance	11,434	23,399	11,965
101- 58110-208- -	Tourism - Dental Insurance	228	456	228
101- 58110-210- -	Tourism - Unemployment Compensation	550	485	(65)
101- 58110-212- -	Tourism - Employer Medicare Liability	1,993	1,757	(236)
101- 58110-302- -	Tourism - Advertising	50,000	70,000	20,000
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	70,000	20,000
101- 58110-312- -	Tourism - Contracts With Private Agencies	140,000	159,290	19,290
101- 58110-312-TDTD -	Tourism - Contracts With Private Agencies - TDTD Grant	20,000	20,000	-
101- 58110-320- -	Tourism - Memberships & Dues	8,000	6,000	(2,000)
101- 58110-355- -	Tourism - Travel	5,000	2,500	(2,500)
101- 58110-435- -	Tourism - Office Supplies	1,500	1,500	-
101- 58110-524- -	Tourism - Staff Development	-	5,000	5,000
101- 58110-599- -	Tourism - Other Charges	2,500	2,500	-
	58110 Total	465,111	524,432	59,321
101- 58300-105- -	Veterans' Services - Supervisor/Director	38,226	39,449	1,223
101- 58300-186- -	Veterans' Services - Longevity Pay	700	800	100
101- 58300-188-BONUS-	Veterans' Services - Bonus Payments	1,912	-	(1,912)
101- 58300-201- -	Veterans' Services - Social Security	2,532	2,496	(36)
101- 58300-204- -	Veterans' Services - State Retirement	3,641	4,014	373
101- 58300-206- -	Veterans' Services - Life Insurance	37	37	-
101- 58300-210- -	Veterans' Services - Unemployment Compensation	161	158	(3)
101- 58300-212- -	Veterans' Services - Employer Medicare Liability	582	573	(9)
101- 58300-307- -	Veterans' Services - Communication	800	800	-
101- 58300-355- -	Veterans' Services - Travel	1,000	100	(900)
101- 58300-435- -	Veterans' Services - Office Supplies	900	900	-
101- 58300-524- -	Veterans' Services - Staff Development	-	900	900
101- 58300-709- -	Veterans' Services - Data Processing Equipment	449	449	-
	58300 Total	50,940	50,676	(264)
101- 58500-316- -	Contributions To Other Agencies - Contributions	1,199,333	973,064	(226,269)
	58500 Total	1,199,333	973,064	(226,269)
101- 99100-590- -	Transfers Out - Transfers To Other Funds	519,368	531,664	12,296
	99100 Total	519,368	531,664	12,296
	Total Expense	30,374,704	32,140,774	1,766,070

FIRE DEPARTMENTS, NON-PROFIT, OCCUPANCY TAX					
		22-23	23-24	24-25	
		Budget	Budget	Approved	Variance
	Fire Departments				
(1)	Baneberry	65,000	\$ 65,000	65,000	-
(2)	Chestnut Hill VFD	66,379	\$ 86,293	66,379	(19,914)
(3)	Dandridge	85,660	\$ 111,358	85,660	(25,698)
(4)	Jefferson City	74,525	\$ 96,882	74,525	(22,357)
(5)	Kansas Talbott VFD	65,000	\$ 84,500	65,000	(19,500)
(6)	Lakeway Central VFD	65,000	\$ 84,500	65,000	(19,500)
(7)	Parrotts Chapel Community VFD	65,000	\$ 84,500	65,000	(19,500)
(8)	New Market VFD	103,000	\$ 133,900	103,000	(30,900)
(9)	White Pine	67,000	\$ 111,358	67,000	(44,358)
	Total Fire Departments	\$ 656,564	\$ 858,291	\$ 656,564	\$ (201,727)
	Other Non-Profits				
(10)	Jefferson Co. Rescue Squad	71,000	92,300	71,000	(21,300)
(11)	Safe Space	4,000	8,000	8,000	-
(12)	C.A.R.E.	130,000	130,000	130,000	-
(13)	Jefferson Co Auxiliary Radio Emerg Svs	-	2,500	2,500	-
(14)	Safe Harbor Child Advocacy Center	-	-	5,000	5,000
(15)	Chamber of Commerce	-	-	-	-
	SCHAS	2,000	-	-	-
	Boys & Girls Clubs of Dumplin Valley	100,000	-	-	-
	Total Other Non Profit Organizations	\$ 307,000	\$ 232,800	\$ 216,500	\$ (16,300)
	Occupancy Tax				
	Chamber of Commerce	65,000	32,500	-	(32,500)
(16)	Jefferson County Alliance	100,000	100,000	100,000	-
	Total Occupancy Tax	\$ 165,000	\$ 132,500	\$ 100,000	\$ (32,500)
	GRAND TOTAL	\$ 1,128,564	\$ 1,223,591	\$ 973,064	\$ (250,527)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
112- -34510- - -	Restricted for General Government (Favorable)	(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	23 - 24 Approved	24 - 25 Approved	Variance
114- -34520- - -	Restricted for Administration of Justice (Favorable)	-	(20,000)	(20,000)
114- -40260- - -	Litigation Tax - Special Purpose	11,868	12,461	593
114- -49800- - -	Transfers In (Fund 101)	-	20,000	20,000
	Total Revenue	11,868	12,461	593
114- -52900-510-	Other Finance - Trustee's Commission	138	145	7
114- -54210-432-	Jail - Library Books	11,730	12,317	587
	Total Expense	11,868	12,461	593

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
116- -34530- - -	Restricted for Public Health and Welfare (Favorable)	(3,699)	(160,631)	(156,932)
116- -40110- - -	Current Property Tax	2,179,224	2,349,187	169,963
116- -40120- - -	Trustee's Collections - Prior Year	51,514	40,000	(11,514)
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	8,000	7,500
116- -40320- - -	Bank Excise Tax	2,500	9,000	6,500
116- -44145- - -	Sale of Recycled Materials	140,000	140,000	-
	Total Revenue	2,422,539	2,438,055	15,517

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
116- -55731-105- -	Waste Pickup - Supervisor/Director	39,035	40,284	1,249
116- -55731-169- -	Waste Pickup - Part-Time Personnel	50,360	51,972	1,612
116- -55731-186- -	Waste Pickup - Longevity Pay	10,300	12,100	1,800
116- -55731-187- -	Waste Pickup - Overtime Pay	40,122	41,406	1,284
116- -55731-188-BONUS-	Waste Pickup - Bonus Payments	23,747	-	(23,747)
116- -55731-189- -	Waste Pickup - Other Salaries & Wages	436,823	473,961	37,138
116- -55731-201- -	Waste Pickup - Social Security	37,224	38,423	1,199
116- -55731-204- -	Waste Pickup - State Retirement	53,268	56,535	3,267
116- -55731-206- -	Waste Pickup - Life Insurance	1,132	1,044	(88)
116- -55731-207- -	Waste Pickup - Medical Insurance	162,505	146,312	(16,193)
116- -55731-208- -	Waste Pickup - Dental Insurance	2,736	2,280	(456)
116- -55731-210- -	Waste Pickup - Unemployment Compensation	5,901	6,077	176
116- -55731-212- -	Waste Pickup - Employer Medicare Liability	8,557	8,811	254
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	10,000	1,000
116- -55731-355- -	Waste Pickup - Travel	750	750	-
116- -55731-359- -	Waste Pickup - Disposal Fees	1,100,000	1,100,000	-
116- -55731-409- -	Waste Pickup - Crushed Stone	600	600	-
116- -55731-412- -	Waste Pickup - Diesel Fuel	80,000	77,500	(2,500)
116- -55731-425- -	Waste Pickup - Gasoline	6,500	6,500	-
116- -55731-433- -	Waste Pickup - Lubricants	12,500	15,000	2,500
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	7,000	1,000
116- -55731-452- -	Waste Pickup - Utilities	20,000	18,000	(2,000)
116- -55731-499- -	Waste Pickup - Other Supplies And Materials	12,000	12,000	-
116- -55731-502- -	Waste Pickup - Building And Contents Insurance	362	417	54
116- -55731-506- -	Waste Pickup - Liability Insurance	503	578	75
116- -55731-510- -	Waste Pickup - Trustee's Commission	45,000	45,000	-
116- -55731-511- -	Waste Pickup - Vehicle And Equipment Insurance	31,469	36,189	4,720
116- -55731-513- -	Waste Pickup - Workman's Compensation Insurance	21,145	24,317	3,172
116- -55731-599- -	Waste Pickup - Other Charges	9,000	9,000	-
116- -55731-733- -	Waste Pickup - Solid Waste Equipment	75,000	75,000	-
	Total Expense	2,422,539	2,438,055	15,517

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
121- -34530- -TNABT-	Restricted for Public Health & Welfare - TN Abatement	-	0	0
121- -46845- - -	Opioid Settlement Funds - TN Abatement Council	-	265,534	265,534
	Total Revenue	-	265,534	265,534
121- -58400-316- -	Other Charges - Contributions	-	265,534	265,534
	Total Expense	-	265,534	265,534

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
122- -34525- - -	Restricted for Public Safety	11,400	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- -42865- - -	Drug Task Force Forfeitures and Seizures	-	50,000	50,000
122- -42910- - -	Proceeds From Confiscated Property	10,000	10,000	-
	Total Revenue	38,400	88,400	50,000
122- -54150-319-	Drug Enforcement - Drug Control Payments	-	50,000	50,000
122- -54150-357-	Drug Enforcement - Veterinary Services	5,000	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	400	400	-
122- -54150-599-	Drug Enforcement - Other Charges	9,500	9,500	-
122- -54150-790-	Drug Enforcement - Other Equipment	7,500	7,500	-
	Total Expense	38,400	88,400	50,000

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
127- -34512- - -	Restricted for Gen. Govt - ARPA Grant	12,864,331	646,230	(12,218,101)
127- -47409- - -	ARPA Grant - TDEC	-	4,847,073	4,847,073
	Total Revenue	12,864,331	5,493,303	(7,371,028)
127- -91401-304-	ARPA - Architects	1,560	-	(1,560)
127- -91401-706-	ARPA - Building Construction	745,000	-	(745,000)
127- -91402-706-	ARPA - Building Construction	3,607,255	-	(3,607,255)
127- -58831-316-	ARPA - Contributions	465,977	293,611	(172,366)
127- -58831-452-	ARPA - Utilities	1,000,000	136,876	(863,124)
127- -58831-454-	ARPA - Water and Sewer	1,664,125	185,589	(1,478,536)
127- -58831-599-	ARPA - Other Charges	30,154	30,154	-
127- -58831-718-	ARPA - Motor Vehicles (Sheriff - 5 Explorers)	204,000	-	(204,000)
127- -58831-790-	ARPA - Other Equipment (EMS)	89,000	-	(89,000)
127- -58836-454-	ARPA TDEC - Water and Sewer	4,883,760	4,748,833	(134,927)
127- -58836-599-	ARPA TDEC - Other Charges	173,500	98,240	(75,260)
	Total Expense	12,864,331	5,493,303	(7,371,028)

GL Account	Description	23 - 24 Approved	24 - 25 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	23 - 24 Approved	24 - 25 Approved	Variance
131- -34550- - -	Restricted for Highway/Public Works	623,197	347,014	(276,183)
131- -40110- - -	Current Property Tax	2,860,232	3,053,943	193,711
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	9,000	3,235
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- -46925- - -	Hybrid/Electric Vehicle Registration Fee	-	5,000	5,000
131- -46930- - -	Petroleum Special Tax	35,650	35,650	-
	Total Revenue	5,669,577	5,595,340	(74,237)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
131- -61000-101- -	Admin - County Official/Administrative Officer	112,246	117,858	5,612
131- -61000-119- -	Admin - Accountants/Bookkeepers	58,901	60,786	1,885
131- -61000-162- -	Admin - Clerical Personnel	31,802	32,778	976
131- -61000-186- -	Admin - Longevity Pay	2,000	2,100	100
131- -61000-188-BONUS-	Admin - Bonus Payments	4,534	0	(4,534)
131- -61000-191- -	Admin - Board & Committee Members Fees	17,520	17,520	-
131- -61000-201- -	Admin - Social Security	14,075	14,145	70
131- -61000-204- -	Admin - State Retirement	21,305	21,895	590
131- -61000-206- -	Admin - Life Insurance	220	220	-
131- -61000-207- -	Admin - Medical Insurance	26,901	30,394	3,493
131- -61000-208- -	Admin - Dental Insurance	456	456	-
131- -61000-210- -	Admin - Unemployment Compensation	676	679	3
131- -61000-212- -	Admin - Employer Medicare Liability	3,263	3,278	15
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	1,274,245	1,199,015	(75,230)
131- -62000-169- -	Highway & Bridge Maint. - Part-Time Personnel	-	26,957	26,957
131- -62000-186- -	Highway & Bridge Maint. - Longevity Pay	30,500	27,600	(2,900)
131- -62000-187- -	Highway & Bridge Maint. - Overtime Pay	114,550	114,550	-
131- -62000-188-BONUS-	Highway & Bridge Maint. - Bonus Payments	56,025	0	(56,025)
131- -62000-201- -	Highway & Bridge Maint. - Social Security	91,470	82,526	(8,944)
131- -62000-204- -	Highway & Bridge Maint. - State Retirement	145,999	133,928	(12,071)
131- -62000-206- -	Highway & Bridge Maint. - Life Insurance	2,402	1,816	(586)
131- -62000-207- -	Highway & Bridge Maint. - Medical Insurance	344,931	287,777	(57,154)
131- -62000-208- -	Highway & Bridge Maint. - Dental Insurance	5,472	3,876	(1,596)
131- -62000-210- -	Highway & Bridge Maint. - Unemployment Compensation	4,335	3,911	(424)
131- -62000-212- -	Highway & Bridge Maint. - Employer Medicare Liability	20,950	18,901	(2,049)
131- -62000-351- -	Highway & Bridge Maint. - Rentals	2,000	6,000	4,000
131- -62000-405- -	Highway & Bridge Maint. - Asphalt-Liquid	572,660	575,000	2,340
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	10,000	3,000
131- -62000-451- -	Highway & Bridge Maint. - Uniforms	16,500	16,500	-
131- -62000-499- -	Highway & Bridge Maint. - Other Supplies & Materials	15,258	15,250	(8)
131- -63100-142- -	Operation & Maint. Of Equip - Mechanic(s)	268,986	313,003	44,017
131- -63100-186- -	Operation & Maint. Of Equip - Longevity Pay	5,600	4,350	(1,250)
131- -63100-187- -	Operation & Maint. Of Equip - Overtime Pay	30,000	30,960	960
131- -63100-188-BONUS-	Operation & Maint. Of Equip - Bonus Payments	10,449	0	(10,449)
131- -63100-201- -	Operation & Maint. Of Equip - Social Security	19,551	20,935	1,384
131- -63100-204- -	Operation & Maint. Of Equip - State Retirement	30,963	34,965	4,002
131- -63100-206- -	Operation & Maint. Of Equip - Life Insurance	440	220	(220)
131- -63100-207- -	Operation & Maint. Of Equip - Medical Insurance	63,315	35,835	(27,480)
131- -63100-208- -	Operation & Maint. Of Equip - Dental Insurance	684	456	(228)
131- -63100-210- -	Operation & Maint. Of Equip - Unemployment Compensation	930	1,000	70
131- -63100-212- -	Operation & Maint. Of Equip - Employer Medicare Liability	4,492	4,833	341
131- -63100-336- -	Operation & Maint. Of Equip - Maint. & Repair Services-Equip	200,000	250,000	50,000

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
131- -63100-412- -	Operation & Maint. Of Equip - Diesel Fuel	102,200	102,200	-
131- -63100-425- -	Operation & Maint. Of Equip - Gasoline	156,000	156,000	-
131- -63100-433- -	Operation & Maint. Of Equip - Lubricants	40,000	40,000	-
131- -63100-434- -	Operation & Maint. Of Equip - Natural Gas	92,759	92,750	(9)
131- -63100-450- -	Operation & Maint. Of Equip - Tires & Tubes	32,040	32,040	-
131- -63100-454- -	Operation & Maint. Of Equip - Water & Sewer	781	804	23
131- -63100-499- -	Operation & Maint. Of Equip - Other Supplies & Materials	14,682	14,680	(2)
131- -63100-790- -	Operation & Maint. Of Equip - Other Equip	150,000	180,000	30,000
131- -63400-149- -	Quarry Operations - Laborers	318,652	324,144	5,492
131- -63400-186- -	Quarry Operations - Longevity Pay	6,200	5,000	(1,200)
131- -63400-187- -	Quarry Operations - Overtime Pay	44,127	45,540	1,413
131- -63400-188-BONUS-	Quarry Operations - Bonus Payments	10,790	0	(10,790)
131- -63400-201- -	Quarry Operations - Social Security	23,546	22,520	(1,026)
131- -63400-204- -	Quarry Operations - State Retirement	36,902	37,592	690
131- -63400-206- -	Quarry Operations - Life Insurance	659	586	(73)
131- -63400-207- -	Quarry Operations - Medical Insurance	122,504	91,953	(30,551)
131- -63400-208- -	Quarry Operations - Dental Insurance	1,368	1,368	-
131- -63400-210- -	Quarry Operations - Unemployment Compensation	1,121	1,075	(46)
131- -63400-212- -	Quarry Operations - Employer Medicare Liability	5,417	5,195	(222)
131- -63400-323- -	Quarry Operations - Explosive & Drilling Services	80,000	80,000	-
131- -63400-336- -	Quarry Operations - Maint. & Repair Services-Equip	50,000	50,000	-
131- -63400-415- -	Quarry Operations - Electricity	207,049	213,260	6,211
131- -63400-599- -	Quarry Operations - Other Charges	24,995	25,000	5
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	13,315	15,312	1,997
131- -65000-506- -	Other Charges - Liability Insurance	13,767	15,832	2,065
131- -65000-510- -	Other Charges - Trustee's Commission	77,850	87,850	10,000
131- -65000-511- -	Other Charges - Vehicle & Equip Insurance	32,990	37,938	4,948
131- -66000-513- -	Employee Benefits - Workman's Compensation Insurance	121,149	139,321	18,172
131- -68000-705- -	Capital Outlay - Bridge Construction	91,662	91,660	(2)
	Total Expense	5,669,577	5,595,340	(74,237)

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
151- -34680- - -	Committed for Debt Service ()=favorable	(2,266,212)	(616,160)	1,650,051
151- -34680- -RZED -	Committed for Debt Service - RZED, Series 2010	(1,172,000)	(1,175,000)	(3,000)
151- -40110- - -	Current Property Tax	2,179,224	2,114,268	(64,956)
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	2,069,488	2,069,488	-
151- -40240- - -	Wheel Tax	2,300,000	1,150,000	(1,150,000)
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	931,375	927,975	(3,400)
151- -47715- - -	Tax Credit Bond - GOB Series 2010 Rebate	442,656	410,148	(32,508)
151- -49800- -QSCB -	Transfers In - Fund 101 QSCB Rebate	484,368	476,664	(7,704)
151- -49800- -LFILL-	Transfers In - Fund 207 Interfund Loan Pmt	-	170,330	170,330
	Total Revenue	5,674,676	6,233,489	558,814
151- -82110-601- -	General Government - Principal On Bonds	550,000	560,000	10,000
151- -82130-601- -	Education - Principal On Bonds	1,105,000	2,435,000	1,330,000
151- -82130-612-EESI -	Education - Principal On Other Loans - EESI	179,628	-	(179,628)
151- -82130-612-QSCB -	Education - Principal On Other Loans - QSCB	661,112	661,112	-
151- -82210-603- -	General Government - Interest On Bonds	381,375	367,975	(13,400)
151- -82230-603- -	Education - Interest On Bonds	1,646,667	1,519,773	(126,894)
151- -82230-613-EESI -	Education - Interest On Other Loans - EESI	1,872	-	(1,872)
151- -82230-613-QSCB -	Education - Interest On Other Loans - QSCB	998,014	513,646	(484,368)
151- -82310-510- -	General Government - Trustee's Commission	125,000	150,000	25,000
151- -82310-699- -	General Government - Other Debt Service	17,524	17,500	(24)
151- -82310-699-QSCB -	General Government - Other Debt Service - QSCB	8,484	8,484	-
	Total Expense	5,674,676	6,233,489	558,814

Jefferson County Approved Budget
 Debt Service Detail
 2024-2025

Debt Service -
 Fund 151

6/24/2024

			Remaining	2024-2025
ACCT	Principal		Principal	Principal
82130-601	GOB Series 2020A - Schools		12,615,000	835,000
82130-601	GOB Series 2021A - Schools		5,940,000	425,000
82130-601	GOB Series 2010 - Schools		14,825,000	1,175,000
82130-612-QSCB	QSCB Series 2010 - Schools		2,110,738	661,112
82130-612-EESI	EESI - Schools		-	-
	Schools		35,490,738	3,096,112
82110-601	GOB Series 2020B - Nursing Home		7,460,000	195,000
82110-601	GOB Series 2021B - Nursing Home		4,615,000	315,000
82110-601	GOB Series 2022 - Nursing Home		1,950,000	50,000
	Nursing Home		14,025,000	560,000
	Total Principal		49,515,738	3,656,112
				2024-2025
ACCT	Interest		Rate	Interest
82230-603	GOB Series 2020A - Schools	F	5.00%	406,069
82230-603	GOB Series 2021A - Schools	F	3.00%	131,548
82230-603	GOB Series 2010 - Schools	F	3.90%	982,156
82230-613-QSCB	QSCB Series 2010 - Schools	F	4.80%	513,646
82230-613-EESI	EESI - Schools	F	0.50%	-
82210-603	GOB Series 2020B - Nursing Home	F	3.00%	223,800
82210-603	GOB Series 2021B - Nursing Home	F	2.00%	85,675
82210-603	GOB Series 2022 - Nursing Home	F	3.00%	58,500
	Total Interest		3.15%	2,401,393
	Misc			
82310-510	General Gov. - Trustee's Commission			150,000
82310-699	Admin Cost			17,500
82310-699-QSCB	QSCB - Admin Cost (State Fees)			8,484
	Total Debt Service Expense			6,233,489

JEFFERSON COUNTY, TENNESSEE
Excludes Nursing Home Debt

Summary
of
Outstanding Debt

For Fiscal Year Beginning July 1, 2024

As of March 7, 2024

Prepared By:

Cumberland Securities Company, Inc.

Independent Registered Municipal Advisors

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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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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 remarketing, resulting in Bank Bonds (VRDB)	<ul style="list-style-type: none"> Increase in debt service costs due to higher bank bond rate and accelerated principle repayment May be required to refinance or term out the VRDO's Inability to refinance or possibly higher interest rates
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDO's defaults in its obligations under the liquidity facility (VRDB)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> Higher interest rates Difficulty remarketing the VRDO'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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)
06/30/2024	-	-	-	-	-	-	-
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	62,325.00	4.848%	256,822.80	319,147.80	(238,331.56)	2,118.99	82,935.23
Total	\$2,110,737.51		\$1,797,759.60	\$3,908,497.11	(1,668,320.91)	\$27,546.87	\$2,267,723.07

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	6/01/2025
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	4.8480000%
Average Life.....	2.090 Years

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

Debt Service

Date	Principal	Coupon	Interest	Treasury Rebate	Total P+I	Fiscal Total
06/01/2024	-	-	-	-	-	-
12/01/2024	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2025	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2025	-	-	-	-	-	572,007.82
12/01/2025	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2026	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2026	-	-	-	-	-	572,007.82
12/01/2026	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2027	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2027	-	-	-	-	-	572,007.82
12/01/2027	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2028	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2028	-	-	-	-	-	572,007.82
12/01/2028	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2029	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2029	-	-	-	-	-	572,007.82
12/01/2029	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2030	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2030	-	-	-	-	-	572,007.82
12/01/2030	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2031	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2031	-	-	-	-	-	572,007.82
12/01/2031	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2032	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2032	-	-	-	-	-	572,007.82
12/01/2032	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2033	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2033	-	-	-	-	-	572,007.82
12/01/2033	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2034	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2034	-	-	-	-	-	572,007.82
12/01/2034	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2035	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2035	-	-	-	-	-	572,007.82
12/01/2035	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2036	-	-	491,078.13	(205,074.22)	286,003.91	-
06/30/2036	-	-	-	-	-	572,007.82
12/01/2036	-	-	491,078.13	(205,074.22)	286,003.91	-
06/01/2037	3,050,000.00	6.625%	491,078.13	(205,074.22)	3,336,003.91	-
06/30/2037	-	-	-	-	-	3,622,007.82
12/01/2037	-	-	390,046.88	(162,883.57)	227,163.31	-
06/01/2038	3,825,000.00	6.625%	390,046.88	(162,883.57)	4,052,163.31	-
06/30/2038	-	-	-	-	-	4,279,326.62
12/01/2038	-	-	263,343.75	(109,972.35)	153,371.40	-
06/01/2039	3,950,000.00	6.625%	263,343.75	(109,972.35)	4,103,371.40	-
06/30/2039	-	-	-	-	-	4,256,742.80
12/01/2039	-	-	132,500.00	(55,332.00)	77,168.00	-
06/01/2040	4,000,000.00	6.625%	132,500.00	(55,332.00)	4,077,168.00	-
06/30/2040	-	-	-	-	-	4,154,336.00
Total	\$14,825,000.00	-	\$14,339,812.64	(5,988,305.56)	\$23,176,507.08	-

Date And Term Structure

Dated.....	6/01/2024
Delivery Date.....	6/01/2024
Frequency of Interest Payments.....	2 Per Year
First Coupon Date.....	12/01/2024
First Serial Maturity Date.....	6/01/2037

Yield Statistics

Average Coupon.....	3.8584001%
Weighted Average Maturity.....	14.600 Years

Cumberland Securities Company, Inc.
Tennessee Public Finance - SPG

\$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
06/01/2024	-	-	-	-	-
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	\$12,615,000.00	-	\$2,284,543.86	\$14,899,543.86	-

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	12/01/2024
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	2.6280270%
Weighted Average Maturity.....	6.891 Years

\$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
06/01/2024	-	-	-	-	-
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	\$5,940,000.00	-	\$770,647.50	\$6,710,647.50	-

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	12/01/2024
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	1.9148900%
Weighted Average Maturity.....	6.775 Years

Cumberland Securities Company, Inc.
Tennessee Public Finance - SPG

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

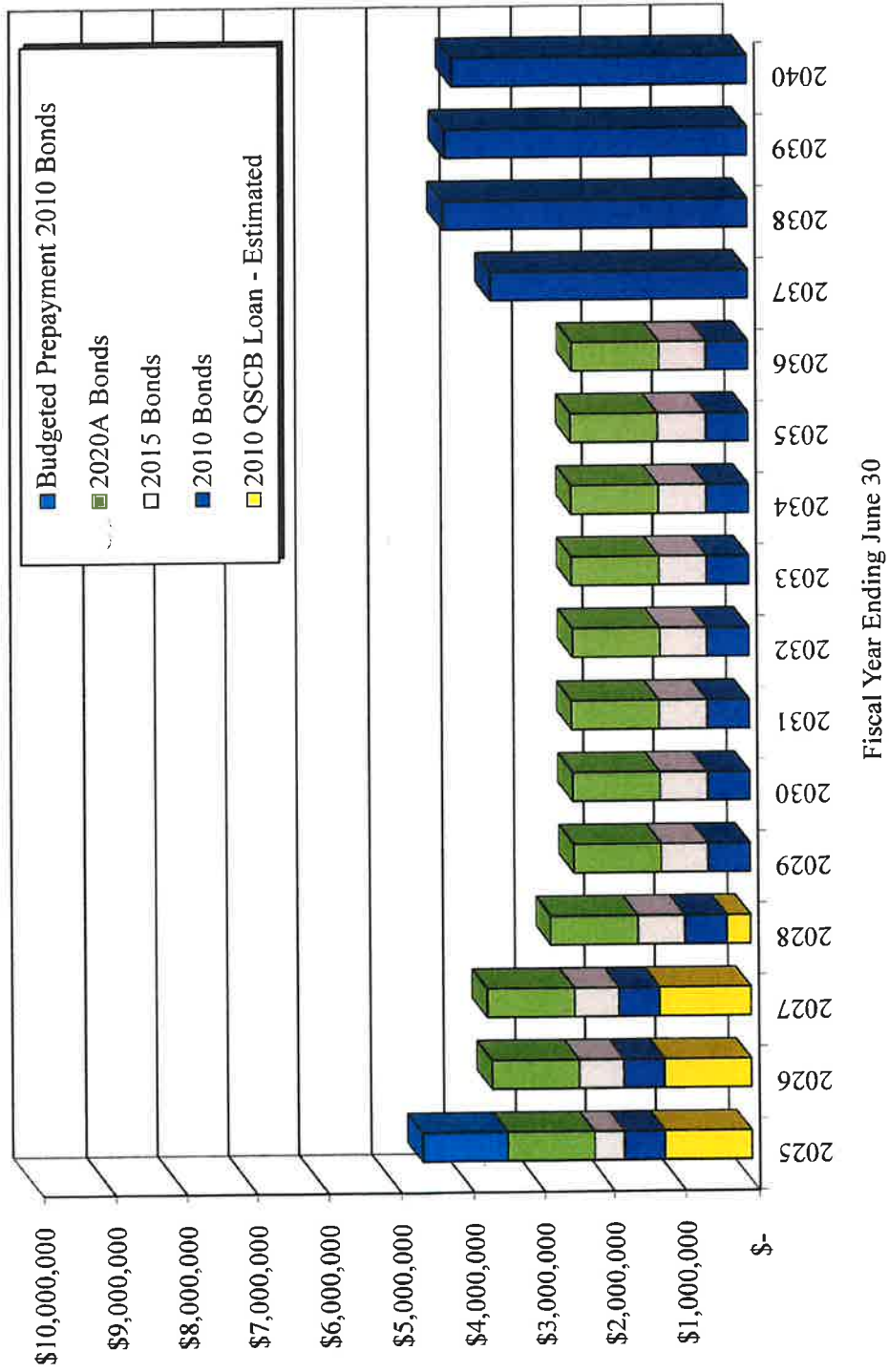
Estimated Aggregate Debt Service

Date	Principal	Gross Interest	State Fees	Total P+I (Excludes QSCBs Rebates)	Estimated Prepayment on 2010 Bonds	Estimated Treasury Rebate on RZEDB	Total P+I (Net of QSCBs Rebates)
06/30/2024	-	-	-	-	-	-	-
06/30/2025	1,921,111.44	2,033,418.12	8,475.96	3,963,005.52	1,175,000.00	(410,148.44)	4,727,857.08
06/30/2026	1,981,111.44	1,978,918.12	8,475.96	3,968,505.52	-	(410,148.44)	3,558,357.08
06/30/2027	2,101,189.63	1,921,718.12	8,475.96	4,031,383.71	-	(410,148.44)	3,621,235.27
06/30/2028	1,502,325.00	1,862,068.12	2,118.99	3,366,512.11	-	(410,148.44)	2,956,363.67
06/30/2029	1,495,000.00	1,285,822.52	-	2,780,822.52	-	(410,148.44)	2,370,674.08
06/30/2030	1,560,000.00	1,220,672.52	-	2,780,672.52	-	(410,148.44)	2,370,524.08
06/30/2031	1,605,000.00	1,178,822.52	-	2,783,822.52	-	(410,148.44)	2,373,674.08
06/30/2032	1,635,000.00	1,146,722.52	-	2,781,722.52	-	(410,148.44)	2,371,574.08
06/30/2033	1,670,000.00	1,114,022.52	-	2,784,022.52	-	(410,148.44)	2,373,874.08
06/30/2034	1,700,000.00	1,083,247.52	-	2,783,247.52	-	(410,148.44)	2,373,099.08
06/30/2035	1,730,000.00	1,051,922.52	-	2,781,922.52	-	(410,148.44)	2,371,774.08
06/30/2036	1,765,000.00	1,018,293.76	-	2,783,293.76	-	(410,148.44)	2,373,145.32
06/30/2037	3,050,000.00	982,156.26	-	4,032,156.26	-	(410,148.44)	3,622,007.82
06/30/2038	3,825,000.00	780,093.76	-	4,605,093.76	-	(325,767.14)	4,279,326.62
06/30/2039	3,950,000.00	526,687.50	-	4,476,687.50	-	(219,944.70)	4,256,742.80
06/30/2040	4,000,000.00	265,000.00	-	4,265,000.00	-	(110,664.00)	4,154,336.00
Total	\$35,490,737.51	\$19,449,586.40	\$27,546.87	\$54,967,870.78	\$1,175,000.00	(5,988,305.56)	\$50,154,565.22

Par Amounts Of Selected Issues

2010 QSCB - Principal.....	2,110,737.51
2010 - RZEDB - 6-1-2023.....	14,825,000.00
2020 Ref - 6-1-2028.....	12,615,000.00
2021A - 2015 - 6-1-2029.....	5,940,000.00
TOTAL.....	35,490,737.51

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



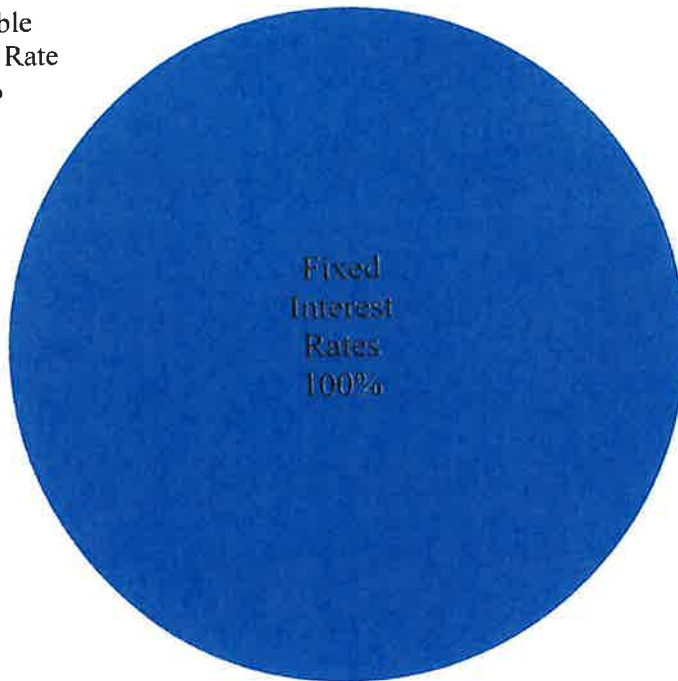
Jefferson County, Tennessee

Fixed Rate vs Variable Debt Ratio - Excludes Nursing Home and Landfill and EESI

Current Ratios

Fixed Interest Rates	\$ 35,490,738	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 35,490,738	

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
06/01/2024	-	-	-	-
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	\$333,000.00	-	\$4,990.00	\$337,990.00

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	6/01/2025
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	1.0000000%
Weighted Average Maturity.....	1.498 Years

\$2,200,000
 Jefferson County, Tennessee
 General Obligation Capital Outlay Notes, Series 2023
 Landfill

Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2024	-	-	-	-	-
12/01/2024	-	-	43,670.00	43,670.00	-
06/01/2025	146,700.00	3.970%	43,670.00	190,370.00	-
06/30/2025	-	-	-	-	234,040.00
12/01/2025	-	-	40,758.01	40,758.01	-
06/01/2026	152,500.00	3.970%	40,758.01	193,258.01	-
06/30/2026	-	-	-	-	234,016.02
12/01/2026	-	-	37,730.88	37,730.88	-
06/01/2027	158,500.00	3.970%	37,730.88	196,230.88	-
06/30/2027	-	-	-	-	233,961.76
12/01/2027	-	-	34,584.66	34,584.66	-
06/01/2028	164,800.00	3.970%	34,584.66	199,384.66	-
06/30/2028	-	-	-	-	233,969.32
12/01/2028	-	-	31,313.38	31,313.38	-
06/01/2029	171,400.00	3.970%	31,313.38	202,713.38	-
06/30/2029	-	-	-	-	234,026.76
12/01/2029	-	-	27,911.09	27,911.09	-
06/01/2030	178,200.00	3.970%	27,911.09	206,111.09	-
06/30/2030	-	-	-	-	234,022.18
12/01/2030	-	-	24,373.82	24,373.82	-
06/01/2031	185,200.00	3.970%	24,373.82	209,573.82	-
06/30/2031	-	-	-	-	233,947.64
12/01/2031	-	-	20,697.60	20,697.60	-
06/01/2032	192,600.00	3.970%	20,697.60	213,297.60	-
06/30/2032	-	-	-	-	233,995.20
12/01/2032	-	-	16,874.49	16,874.49	-
06/01/2033	200,300.00	3.970%	16,874.49	217,174.49	-
06/30/2033	-	-	-	-	234,048.98
12/01/2033	-	-	12,898.53	12,898.53	-
06/01/2034	208,200.00	3.970%	12,898.53	221,098.53	-
06/30/2034	-	-	-	-	233,997.06
12/01/2034	-	-	8,765.76	8,765.76	-
06/01/2035	216,500.00	3.970%	8,765.76	225,265.76	-
06/30/2035	-	-	-	-	234,031.52
12/01/2035	-	-	4,468.24	4,468.24	-
06/01/2036	225,100.00	3.970%	4,468.24	229,568.24	-
06/30/2036	-	-	-	-	234,036.48
Total	\$2,200,000.00	-	\$608,092.92	\$2,808,092.92	-

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	12/01/2024
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	3.9700005%
Weighted Average Maturity.....	6.962 Years
Bond Year Dollars.....	\$15,317.20
Bond Yield for Arbitrage Purposes.....	3.9700005%
True Interest Cost (TIC).....	3.9700005%

Cumberland Securities Company, Inc.
 Tennessee Public Finance - SPG

Jefferson County, Tennessee
Total Combined Outstanding Debt Service
Landfill Fund

Aggregate Debt Service

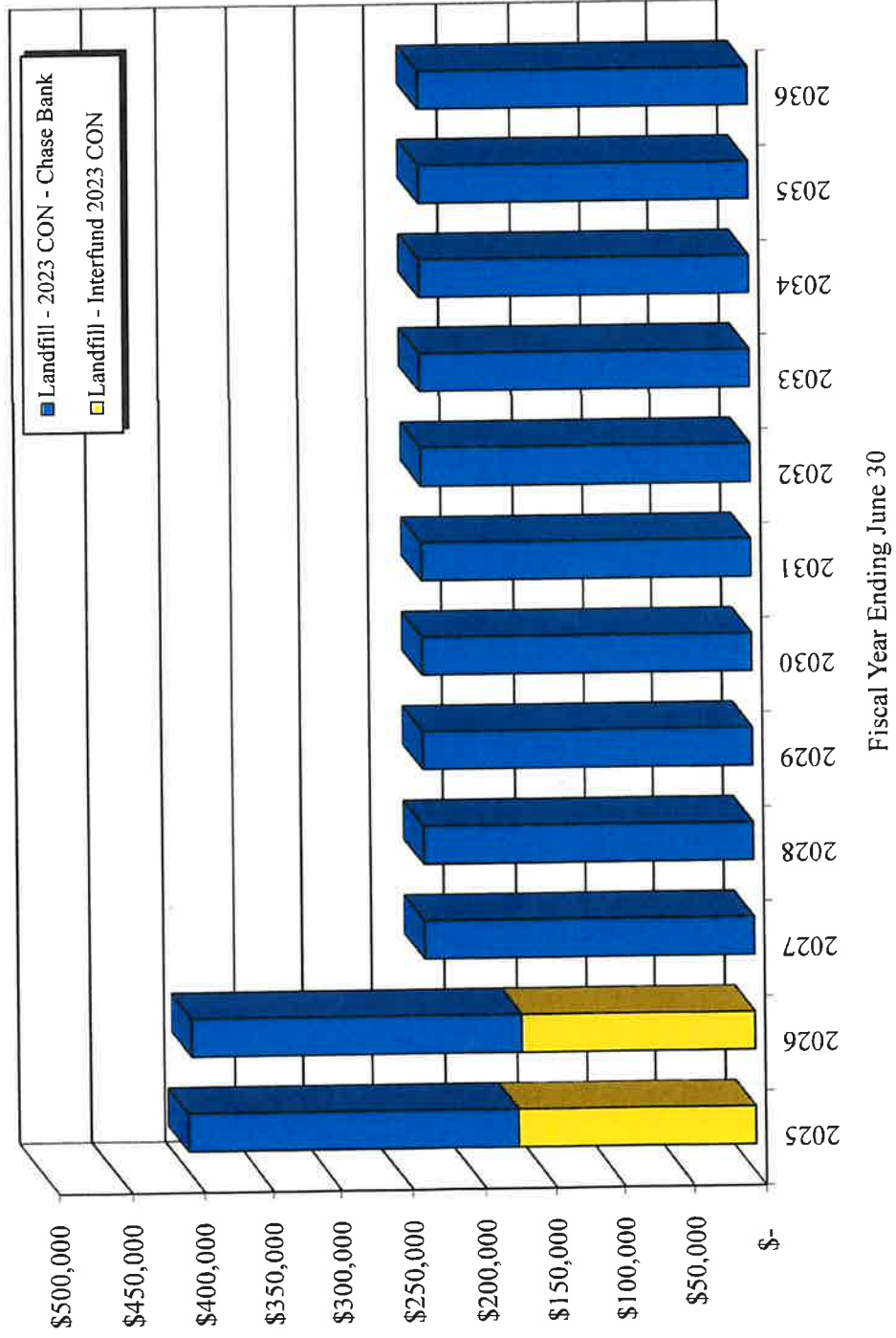
Date	Principal	Interest	Total P+I
06/30/2024	-	-	-
06/30/2025	313,700.00	90,670.00	404,370.00
06/30/2026	318,500.00	83,176.02	401,676.02
06/30/2027	158,500.00	75,461.76	233,961.76
06/30/2028	164,800.00	69,169.32	233,969.32
06/30/2029	171,400.00	62,626.76	234,026.76
06/30/2030	178,200.00	55,822.18	234,022.18
06/30/2031	185,200.00	48,747.64	233,947.64
06/30/2032	192,600.00	41,395.20	233,995.20
06/30/2033	200,300.00	33,748.98	234,048.98
06/30/2034	208,200.00	25,797.06	233,997.06
06/30/2035	216,500.00	17,531.52	234,031.52
06/30/2036	225,100.00	8,936.48	234,036.48
Total	\$2,533,000.00	\$613,082.92	\$3,146,082.92

Par Amounts Of Selected Issues

2023 CON - 3 Year - Trustee - Landfill	333,000.00
2023 - Landfill - 6-1-2027	2,200,000.00
TOTAL.....	2,533,000.00

Jefferson County, Tennessee

Total Combined Outstanding Landfill Debt Service - Landfill Only



\$2,094,091
 Jefferson County, Tennessee
 EESI Loan, Series 2023
 0.50% Estimated

Estimated Debt Service

Date	Principal	Coupon	Interest	Total P+I
06/30/2024	-	-	-	-
06/30/2025	169,752.00	0.500%	10,470.46	180,222.46
06/30/2026	170,604.00	0.500%	9,621.70	180,225.70
06/30/2027	171,456.00	0.500%	8,768.68	180,224.68
06/30/2028	172,320.00	0.500%	7,911.40	180,231.40
06/30/2029	173,184.00	0.500%	7,049.80	180,233.80
06/30/2030	174,048.00	0.500%	6,183.88	180,231.88
06/30/2031	174,924.00	0.500%	5,313.64	180,237.64
06/30/2032	175,800.00	0.500%	4,439.02	180,239.02
06/30/2033	176,676.00	0.500%	3,560.02	180,236.02
06/30/2034	177,564.00	0.500%	2,676.64	180,240.64
06/30/2035	178,452.00	0.500%	1,788.82	180,240.82
06/30/2036	179,311.00	0.500%	896.56	180,207.56
Total	\$2,094,091.00		\$68,680.62	\$2,162,771.62

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	6/01/2025
Frequency of Interest Payments.....	1 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	0.5000004%
Weighted Average Maturity.....	6.559 Years

JEFFERSON COUNTY, TENNESSEE
Nursing Home

Summary
of
Outstanding Debt

For Fiscal Year Beginning July 1, 2024

Prepared By:

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Independent Registered Municipal Advisors

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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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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 remarketing, resulting in Bank Bonds (VRDB)	<ul style="list-style-type: none"> Increase in debt service costs due to higher bank bond rate and accelerated principle repayment May be required to refinance or term out the VRDO's Inability to refinance or possibly higher interest rates
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDO's defaults in its obligations under the liquidity facility (VRDB)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> Higher interest rates Difficulty remarketing the VRDO'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)	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> 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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Cumberland Securities Company, Inc.
Tennessee Public Finance - SPG

\$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
06/01/2024	-	-	-	-	-
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	-
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	-

Cumberland Securities Company, Inc.
Tennessee Public Finance - SPG

\$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
06/01/2047	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	\$7,460,000.00	-	\$3,388,650.00	\$10,848,650.00	-

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	12/01/2024
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	15.141 Years

Cumberland Securities Company, Inc.
 Tennessee Public Finance - SPG

\$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
06/01/2024	-	-	-	-	-
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	\$4,615,000.00	-	\$599,862.50	\$5,214,862.50	-

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	12/01/2024
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	1.7903671%
Weighted Average Maturity.....	7.260 Years

Cumberland Securities Company, Inc.
 Tennessee Public Finance - SPG

\$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
06/01/2024	-	-	-	-	-
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	-
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	-

Cumberland Securities Company, Inc.
Tennessee Public Finance - SPG

\$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
06/01/2047	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	\$1,950,000.00	-	\$880,350.00	\$2,830,350.00	-

Date And Term Structure

Dated.....	6/01/2024
First Coupon Date.....	12/01/2024
Frequency of Interest Payments.....	2 Per Year
First Serial Maturity Date.....	6/01/2025

Yield Statistics

Average Coupon.....	3.0000000%
Weighted Average Maturity.....	15.049 Years

Cumberland Securities Company, Inc.
 Tennessee Public Finance - SPG

Jefferson County, Tennessee
Total Combined Outstanding Debt Service

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2024	-	-	-
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	\$14,025,000.00	\$4,868,862.50	\$18,893,862.50

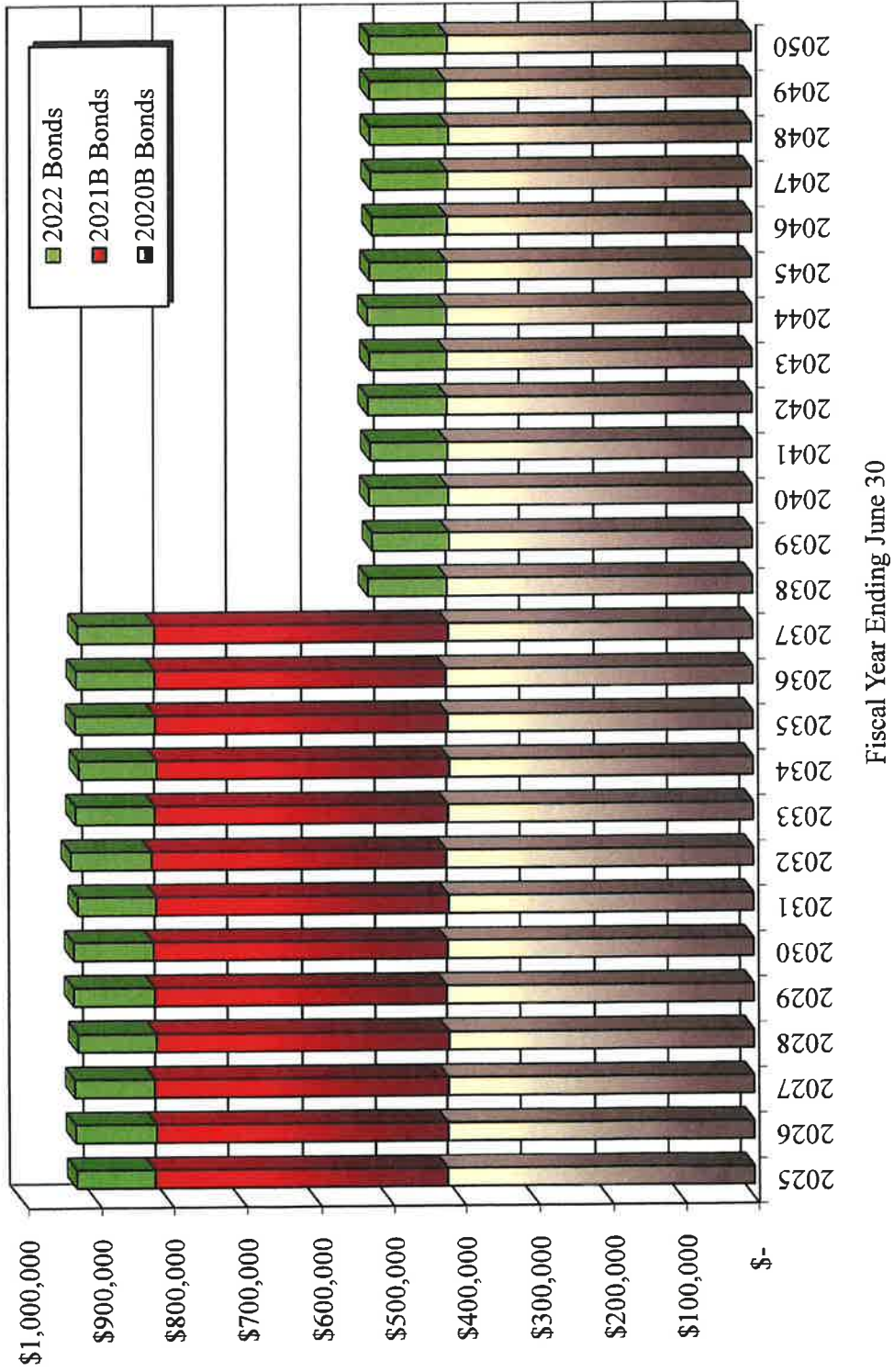
Par Amounts Of Selected Issues

NH - 2020B - 6-1-2029	7,460,000.00
NH - 2021B - 6-1-2029	4,615,000.00
NH - 2022 - 6-1-2029	1,950,000.00
TOTAL	14,025,000.00

Cumberland Securities Company, Inc.
Tennessee Public Finance - SPG

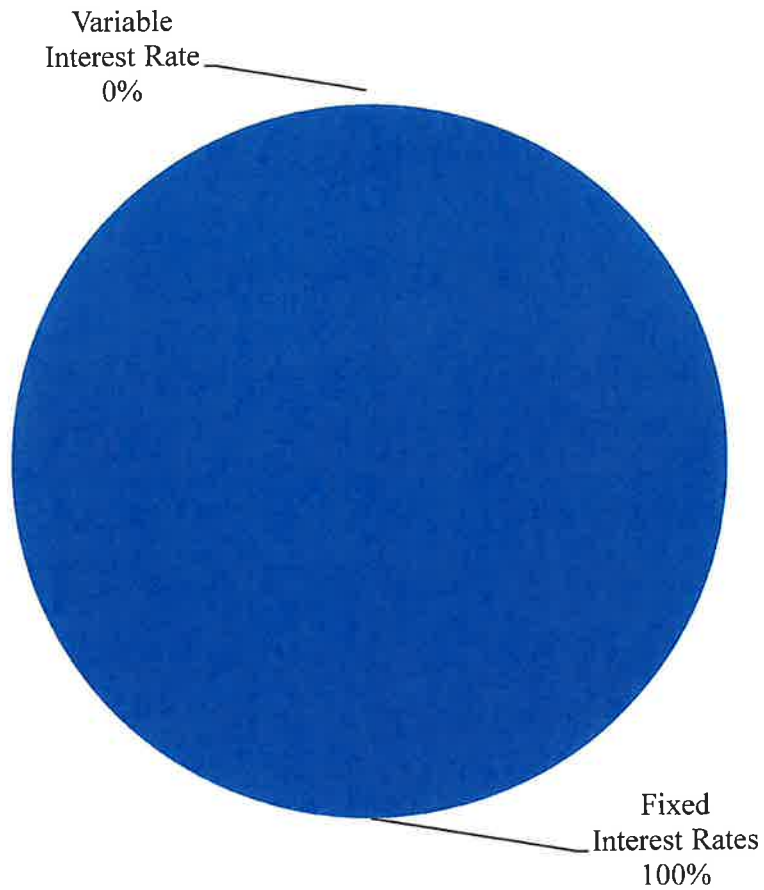
Jefferson County, Tennessee

Total Combined Outstanding Debt Service - Nursing Home Only



Jefferson County, Tennessee
Fixed Rate vs Variable Debt Ratio - Nursing Home
 As of July 01, 2024

Current Ratios		
Fixed Interest Rates	\$ 14,025,000	100.00%
Variable Interest Rate	\$ -	0.00%
Total	\$ 14,025,000	



GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance
171- -34685- - -	Committed for Capital Projects (Favorable)	-	(199,970)	(199,970)
171- -34685- -GARAG-	Committed for Capital Projects - Maintenance Garage Bays FY 24/25	(279,234)	279,234	-
171- -40110- - -	Current Property Tax	544,806	704,756	159,950
171- -40120- - -	Trustee's Collections - Prior Year	6,869	6,869	-
171- -40125- - -	Trustee's Collections - Bankruptcy	-	-	-
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 Upgrades	201,500	201,500	-
	Total Revenue	493,520	1,011,968	518,448
171- -91130-707- -	Public Safety - Bldg Imp - White Pine EMS Station Interior LED Lights	-	12,500	12,500
171- -91130-718- -	Public Safety - Vehicles - Sheriff Dept	-	200,000	200,000
171- -91140-707-CARES-	Public Health And Welfare - Health Dept Lab Upgrades CARES Grant	201,500	201,500	-
171- -91190-510- -	General - Trustee's Commission	30,000	30,000	-
171- -91190-707-CHINS-	General - Bldg Imp - Courthouse - Insulation	-	9,500	9,500
171- -91190-707-GARAG-	General - Bldg Imp - Vehicle Maintenance Garage 2 Bay Addition	-	558,468	558,468
171- -91200-718- -	Highway Cap Projects - Vehicles - Highway Dept Trucks (.02 = \$275,382)	262,020	-	(262,020)
	Total Expense	493,520	1,011,968	518,448

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance	% Increase PY
207- -39000- - -	Unassigned Fund Balance Use (Favorable)	165,050	295,109	130,058	79%
207- -43106- - -	Commercial And Industrl Waste Coll Charg	800,000	950,000	150,000	19%
207- -43110- - -	Tipping Fees	1,100,000	1,100,000	-	0%
207- -44145- - -	Sale Of Recycled Materials	145,000	145,000	-	0%
207- -44170- - -	Miscellaneous Refunds	45,000	45,000	-	0%
207- -46990- - -	Other State Revenues	20,000	20,000	-	0%
	Total Revenue	2,275,050	2,555,109	280,058	14%

GL Account	Description	23 - 24 Approved	24 - 25 Approved	Variance	% Increase PY
207- 55754-105- -	Landfill Operation And Maint. - Supervisor/Director	39,035	40,284	1,249	3%
207- 55754-119- -	Landfill Operation And Maint. - Accountants/Bookkeepers	44,816	48,100	3,284	7%
207- 55754-169- -	Landfill Operation And Maint. - Part-Time Personnel	33,220	34,284	1,064	3%
207- 55754-186- -	Landfill Operation And Maint. - Longevity Pay	6,200	7,500	1,300	21%
207- 55754-187- -	Landfill Operation And Maint. - Overtime Pay	51,000	51,000	-	0%
207- 55754-188-BONUS-	Landfill Operation And Maint. - Bonus Payments	22,213	-	(22,213)	-100%
207- 55754-189- -	Landfill Operation And Maint. - Other Salaries & Wages	416,772	471,385	54,613	13%
207- 55754-191- -	Landfill Operation And Maint. - Board And Committee Members Fees	4,320	4,320	-	0%
207- 55754-201- -	Landfill Operation And Maint. - Social Security	38,290	40,726	2,436	6%
207- 55754-204- -	Landfill Operation And Maint. - State Retirement	55,470	62,309	6,839	12%
207- 55754-206- -	Landfill Operation And Maint. - Life Insurance	989	1,025	36	4%
207- 55754-207- -	Landfill Operation And Maint. - Medical Insurance	133,623	152,457	18,834	14%
207- 55754-208- -	Landfill Operation And Maint. - Dental Insurance	1,824	1,368	(456)	-25%
207- 55754-210- -	Landfill Operation And Maint. - Unemployment Compensation	6,114	6,494	380	6%
207- 55754-212- -	Landfill Operation And Maint. - Employer Medicare Liability	8,865	9,416	551	6%
207- 55754-321- -	Landfill Operation And Maint. - Engineering Services	90,000	100,000	10,000	11%
207- 55754-322- -	Landfill Operation And Maint. - Evaluation And Testing	70,000	50,000	(20,000)	-29%
207- 55754-328- -	Landfill Operation And Maint. - Janitorial Services	2,000	2,000	-	0%
207- 55754-334- -	Landfill Operation And Maint. - Maint. Agreements	2,200	2,200	-	0%
207- 55754-336- -	Landfill Operation And Maint. - Maint. And Repair Services-Equipment	70,000	80,000	10,000	14%
207- 55754-348- -	Landfill Operation And Maint. - Postal Charges	150	150	-	0%
207- 55754-351- -	Landfill Operation And Maint. - Rentals	10,000	11,000	1,000	10%
207- 55754-355- -	Landfill Operation And Maint. - Travel	1,500	500	(1,000)	-67%
207- 55754-359- -	Landfill Operation And Maint. - Disposal Fees	-	125,000	125,000	#DIV/0!
207- 55754-364- -	Landfill Operation And Maint. - Contracts For Development Costs	80,000	80,000	-	0%
207- 55754-399- -	Landfill Operation And Maint. - Other Contracted Services	110,000	90,000	(20,000)	-18%
207- 55754-409- -	Landfill Operation And Maint. - Crushed Stone	40,000	40,000	-	0%
207- 55754-412- -	Landfill Operation And Maint. - Diesel Fuel	260,000	260,000	-	0%
207- 55754-425- -	Landfill Operation And Maint. - Gasoline	26,500	26,500	-	0%
207- 55754-433- -	Landfill Operation And Maint. - Lubricants	26,000	30,000	4,000	15%
207- 55754-435- -	Landfill Operation And Maint. - Office Supplies	5,000	5,000	-	0%
207- 55754-438- -	Landfill Operation And Maint. - Pipe	2,000	2,000	-	0%
207- 55754-446- -	Landfill Operation And Maint. - Small Tools	4,000	4,000	-	0%
207- 55754-450- -	Landfill Operation And Maint. - Tires And Tubes	5,500	5,500	-	0%
207- 55754-451- -	Landfill Operation And Maint. - Uniforms	10,000	12,000	2,000	20%
207- 55754-452- -	Landfill Operation And Maint. - Utilities	17,000	16,000	(1,000)	-6%
207- 55754-499- -	Landfill Operation And Maint. - Other Supplies And Materials	20,000	20,000	-	0%
207- 55754-502- -	Landfill Operation And Maint. - Building And Contents Insurance	3,197	3,677	480	15%
207- 55754-506- -	Landfill Operation And Maint. - Liability Insurance	3,693	4,247	554	15%
207- 55754-510- -	Landfill Operation And Maint. - Trustee's Commission	19,000	19,000	-	0%
207- 55754-511- -	Landfill Operation And Maint. - Vehicle And Equipment Insurance	10,605	12,196	1,591	15%
207- 55754-513- -	Landfill Operation And Maint. - Workman's Compensation Insurance	27,914	32,101	4,187	15%
207- 55754-517- -	Landfill Operation And Maint. - Surcharge	40,000	40,000	-	0%
207- 55754-599- -	Landfill Operation And Maint. - Other Charges	20,000	20,000	-	0%
207- 55754-602- -	Landfill Operation And Maint. - Principal On Notes	146,700	146,700	-	0%
207- 55754-603- -	Landfill Operation And Maint. - Interest On Bonds	87,340	87,340	-	0%
207- 55754-719- -	Landfill Operation And Maint. - Office Equipment	2,000	2,000	-	0%
207- 55754-733- -	Landfill Operation And Maint. - Solid Waste Equipment	200,000	125,000	(75,000)	-38%
207- 99100-590-LFILL-	Landfill Operation And Maint. - Transfers Out - To Other Funds (151)	-	170,330	170,330	
	Total Expense	2,275,050	2,555,109	280,058	12%

JEFFERSON COUNTY SCHOOL DEPARTMENT
 OPERATING BUDGET - FUND 141
 FISCAL YEAR 2024-2025

Maintenance of Effort				
DESCRIPTION	Budget (BEP) 22-23	Budget (TISA) 23-24	Approved 24-25	Variance
Current Property Tax	\$ 10,811,475	\$ 11,152,979	\$ 11,276,096	\$ 123,117
Trustee's Collections - Prior	227,610	227,610	227,610	-
Cir Clk/Clk & Master Collectio	341,415	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	35,210	20,210
Local Option Sales Tax	7,644,986	7,721,436	7,914,473	193,037
Mixed Drink Tax	30,000	30,000	30,000	-
Bank Excise Tax	20,000	20,000	25,000	5,000
Marriage Licenses	2,400	2,400	2,400	-
State Revenue Sharing -T.V.A.	1,006,000	1,006,000	1,100,000	94,000
Total Anticipated Revenues	20,171,886	20,589,840	21,025,204	435,364
Required Local Match	14,085,000	12,932,402	13,661,646	729,244
Required Maintenance of Effort		20,190,373	20,613,340	411,864
Difference to Required MOE	6,086,886	399,467	411,864	12,397



Department of Education

Maintenance of Effort Test

Jefferson County (450) Public District - FY 2025 - State Funds - Rev 0 - 141 - General Purpose

Show And Go To

Show Unbudgeted Accounts

Account	Account Description	Budget 2024-2025	Amended Budget 2023-2024	Original Budget 2023-2024	AFR 2023-2024	Actual vs. Budget 2023-2024	2025 Budget vs. 2024 Budget	Comment (if want)
4010	Current Property Taxes	\$11,276,096.00	\$11,152,979.00	\$11,152,979.00	\$0.00	(\$11,152,979.00)	\$123,117.00	Creates Commitment
40720	Treasurer's Collections - Prior Year	\$227,610.00	\$227,610.00	\$227,610.00	\$0.00	(\$227,610.00)	\$0.00	Creates Commitment
40130	Current Clk/CK, & Master Coll. - Prior Yrs	\$341,415.00	\$341,415.00	\$341,415.00	\$0.00	(\$341,415.00)	\$0.00	Creates Commitment
40140	Interest & Penalty	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	(\$50,000.00)	\$0.00	Creates Commitment
40150	Pickup Taxes	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	(\$10,000.00)	\$0.00	Creates Commitment
40161	Payments in Lieu of Taxes - TVA	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	(\$13,000.00)	\$0.00	Creates Commitment
40162	Payments in Lieu of Taxes - Local Utilities	\$35,210.00	\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	\$20,210.00	Creates Commitment
40210	Local Option Sales Tax	\$7,914,473.00	\$7,721,436.00	\$7,721,436.00	\$0.00	(\$7,721,436.00)	\$193,037.00	Creates Commitment
40320	Bank Excise Tax	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	(\$25,000.00)	\$0.00	Creates Commitment
40390	Other Statutory Local Taxes	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	(\$30,000.00)	\$0.00	Creates Commitment
46630	Beer Tax	\$18,500.00	\$18,500.00	\$18,500.00	\$0.00	(\$18,500.00)	\$0.00	Creates Commitment
41110	Total County Taxes	\$19,941,304.00	\$19,604,940.00	\$19,604,940.00	\$0.00	(\$19,604,940.00)	\$336,364.00	Creates Commitment
41110	Marijuana Licenses	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	(\$2,400.00)	\$0.00	Creates Commitment
46851	State Revenue Sharing - TVA	\$1,000,000.00	\$1,005,000.00	\$1,005,000.00	\$0.00	(\$1,005,000.00)	\$64,000.00	Creates Commitment
	Total Local Revenue per School Records	\$21,043,704.00	\$20,613,340.00	\$20,613,340.00	\$0.00	(\$20,613,340.00)	\$430,364.00	
	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	(Less) Local revenue increases for Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	(Less) Local revenue increases for Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Adjusted Local Revenue	\$21,043,704.00	\$20,613,340.00	\$20,613,340.00	\$0.00	(\$20,613,340.00)	\$430,364.00	
	Local Match Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Revised Total Adjusted Local Revenue	\$21,043,704.00	\$21,043,704.00	\$21,043,704.00	\$0.00	\$0.00	\$0.00	
	Required Local Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Maintenance of Effort Test Met

Required Local Match Test Met

Show And Go To

Function	Function Description	Object Description	Cost Center Description	Sub Object Description	Sub Object Description	23-24 Approved	24-25 Requested	Variance
39000	Fund Balance					-	(19,611)	(19,611)
40110	Current Property Tax					11,152,979	11,276,096	123,117
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	35,210	20,210
40210	Local Option Sales Tax					7,721,436	7,914,473	193,037
40275	Local Option Mixed Drink Taxes Collected					30,000	30,000	-
40320	Bank Excise Tax					25,000	25,000	-
41110	Marriage Licenses					2,400	2,400	-
43570	Receipts From Individual Schools					40,000	40,000	-
43570	Receipts From Individual Schools			SPP		-	32,000	32,000
43581	Community Service Fees - Children					185,000	204,000	19,000
44170	Miscellaneous Refunds - Dollywood			DWD	Dollywood	-	30,000	30,000
44990	Other Local Revenues					500	500	-
46510	TN Investment Student Achievement (TISA)					45,964,250	49,432,229	3,467,979
46511	Basic Education Program					-	-	-
46515	Early Childhood Education					765,055	765,055	-
46590	Other State Education Funds					-	450,428	450,428
46591	Coordinated School Health					-	-	-
46594	Family Resource Center			700	Family Resourc	-	-	-
46610	Career Ladder Program					33,000	33,000	-
46830	Beer Tax					18,500	18,500	-
46840	Alcoholic Beverage Tax					85,000	85,000	-
46851	State Revenue Sharing -T.V.A.					1,006,000	1,100,000	94,000
46981	Safe Schools Grant			800	Safe Schools	-	-	-
46790	Innovative School Models Grant			945	ISM Grant	-	745,345	745,345
47143	Education Of The Handicapped Act					20,000	20,000	-
47640	ROTC Reimbursement					73,000	73,000	-
48130	Contributions					110,739	125,900	15,161
48990	Other Revenues					35,000	-	(35,000)
48990	Other - Medicaid Reimbursement			201	Medicaid Reim	45,000	75,000	30,000
49800	Transfers In					101,100	101,100	-
34655	Committed for Education Reserve				TISA Outcome:	-	660,618	660,618
34655	Committed for Education Reserve					-	136,000	136,000
34655	Committed for Education Reserve			201	Medicaid Reim	120,000	120,000	-
	Total Revenues					68,190,984	74,153,268	5,962,284

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
71100	Regular Instruct 116	116	Teachers		x		20,996,489	23,102,023	2,105,534
71100	Regular Instruct 116	116	Teachers		030	Teacher Mentc	25,000	33,000	8,000
71100	Regular Instruct 116	116	Teachers		035	Teacher Mentc	-	-	-
71100	Regular Instruct 116	116	Teachers		945	ISM Grant	-	-	-
71100	Regular Instruct 117	117	Career Ladder Program		x		88,000	55,000	(33,000)
71100	Regular Instruct 163	163	Aides		x		415,165	231,547	(183,618)
71100	Regular Instruct 186	186	Longevity Pay		x		3,905	5,707	1,802
71100	Regular Instruct 189	189	Other Salaries & Wages		x		375,875	377,999	2,124
71100	Regular Instruct 189	189	Other Salaries & Wages		020		-	20,602	20,602
71100	Regular Instruct 195	195	Certified Substitute Teachers		x		175,596	175,596	-
71100	Regular Instruct 195	195	Certified Substitute Teachers		004	Literacy	-	-	-
71100	Regular Instruct 195	195	Certified Substitute Teachers		015	Primary Instruc	-	-	-
71100	Regular Instruct 195	195	Certified Substitute Teachers		020	Secondary Inst	-	-	-
71100	Regular Instruct 195	195	Certified Substitute Teachers		025	STEM	-	-	-
71100	Regular Instruct 195	195	Certified Substitute Teachers		035	Instructional Te	-	-	-
71100	Regular Instruct 195	195	Certified Substitute Teachers		077	Math	-	-	-
71100	Regular Instruct 195	195	Certified Substitute Teachers		300	Vocational	-	-	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		x		586,000	586,000	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		004	Literacy	-	-	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		015	Primary Instruc	-	-	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		020	Secondary Inst	-	-	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		025	STEM	-	-	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		035	Instructional Te	-	-	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		077	Math	-	-	-
71100	Regular Instruct 198	198	Non-Certified Substitute Teacl		300	Vocational	-	-	-
71100	Regular Instruct 201	201	Social Security				1,405,294	1,524,424	119,130
71100	Regular Instruct 204	204	State Retirement				2,409,488	2,640,163	230,675
71100	Regular Instruct 206	206	Life Insurance				30,649	30,160	(489)
71100	Regular Instruct 207	207	Medical Insurance				4,519,986	4,593,532	73,546
71100	Regular Instruct 208	208	Dental Insurance				86,455	86,268	(187)
71100	Regular Instruct 212	212	Employer Medicare Liability				339,991	368,813	28,822
71100	Regular Instruct 217	217	Retirement - Hybrid Stabilization				1	1	-
71100	Regular Instruct 399	399	Other Contracted Services				175,000	175,000	-
71100	Regular Instruct 399	399	Other Contracted Services		015	Primary Instruc	32,080	32,080	-
71100	Regular Instruct 399	399	Other Contracted Services		035	Instructional Te	61,975	61,975	-
71100	Regular Instruct 429	429	Instructional Supplies				125,308	126,508	1,200
71100	Regular Instruct 429	429	Instructional Supplies		004	Literacy	1,939	1,939	-
71100	Regular Instruct 429	429	Instructional Supplies		014	Secondary Lite	1,500	2,500	1,000
71100	Regular Instruct 429	429	Instructional Supplies		015	Primary Instruc	191,400	191,400	-
71100	Regular Instruct 429	429	Instructional Supplies		020	Secondary Inst	2,150	9,950	7,800
71100	Regular Instruct 429	429	Instructional Supplies		025	STEM	8,000	9,000	1,000
71100	Regular Instruct 430	430	Textbooks - Electronic		015	Primary Instruc	61,043	157,043	96,000
71100	Regular Instruct 430	430	Textbooks - Electronic		035	Instructional Te	57,287	62,287	5,000
71100	Regular Instruct 449	449	Textbooks - Bound		015	Primary Instruc	400,000	879,102	479,102
71100	Regular Instruct 524	524	Staff Development				5,320	5,320	-
71100	Regular Instruct 599	599	Other Supplies and Materials		015		10,700	10,700	-
71100	Regular Instruct 535	535	Fee Waivers				260,000	260,000	-
71100	Regular Instruct 722	722	Regular Instruction Equipment		250	Technology	702,572	450,000	(252,572)
							33,555,168	36,265,639	2,710,471

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
71150	Alternative Instr 116		Teachers		950	Ace Academy	105,100	115,500	10,400
71150	Alternative Instr 163		Aides		950	Ace Academy	-	12,632	12,632
71150	Alternative Instr 186		Longevity Pay		950		-	925	925
71150	Alternative Instr 195		Certified Substitute Teachers		950	Ace Academy	-	-	-
71150	Alternative Instr 201		Social Security		950	Ace Academy	6,517	8,002	1,485
71150	Alternative Instr 204		State Retirement		950	Ace Academy	11,561	14,197	2,636
71150	Alternative Instr 206		Life Insurance		950	Ace Academy	147	147	-
71150	Alternative Instr 207		Medical Insurance		950	Ace Academy	7,470	7,782	312
71150	Alternative Instr 208		Dental Insurance		950	Ace Academy	252	252	-
71150	Alternative Instr 212		Employer Medicare Liability		950	Ace Academy	1,577	1,936	359
71150	Alternative Instr 429		Instructional Supplies				1,680	1,680	-
71150	Alternative Instr 499		Other Supplies And Materials		950	Ace Academy	1,250	1,250	-
71150	Alternative Instr 790		Other Equipment		950	Ace Academy	500	500	-
							136,054	164,803	28,749
71200	Special Educatic 105	Director	Exceptional Ch x			Special Educati	57,040	60,940	3,900
71200	Special Educatic 116	Teachers	Exceptional Ch x			Special Educati	965,848	1,119,048	153,200
71200	Special Educatic 116	Teachers	Exceptional Ch 200			Special Educati	1,155,400	1,263,700	108,300
71200	Special Educatic 117		Career Ladder Program		x		-	-	-
71200	Special Educatic 163		Aides		x		-	113,950	113,950
71200	Special Educatic 163		Aides		200		187,394	231,421	44,027
71200	Special Educatic 163		Aides		845		-	48,822	48,822
71200	Special Educatic 171		Speech Pathologist		200		405,500	482,800	77,300
71200	Special Educatic 186		Longevity Pay		200		2,676	3,616	940
71200	Special Educatic 201		Social Security		x		171,980	206,107	34,127
71200	Special Educatic 204		State Retirement		x		305,125	365,673	60,548
71200	Special Educatic 206		Life Insurance		x		4,612	4,612	-
71200	Special Educatic 207		Medical Insurance		x		629,068	630,010	942
71200	Special Educatic 208		Dental Insurance		x		13,356	12,600	(756)
71200	Special Educatic 212		Employer Medicare Liability		200		41,608	49,865	8,257
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	20,000	2,000
							3,977,802	4,633,359	655,557

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
71300	Career and Techn	116	Teachers		300	Vocational	1,672,214	1,682,671	10,457
71300	Career and Techn	116	Teachers - ISM		945	Vocational		465,688	465,688
71300		116	Teachers		x	Vocational			
71300	Career and Techn	117	Career Ladder Program		300	Vocational			
71300	Career and Techn	163	Assistants		300	Vocational	17,694	18,208	514
71300	Career and Techn	186	Longevity		300	Vocational	217	217	
71300	Career and Techn	189	Other Salaries & Wages		300	Vocational	20,202	20,202	
71300	Career and Techn	195	Certified Substitute Teachers		300	Vocational	2,000	2,000	
71300	Career and Techn	198	Non-Certified Substitute Teachers		300	Vocational	10,500	10,500	
71300	Career and Techn	201	Social Security		300	Vocational	106,816	136,369	29,553
71300	Career and Techn	204	State Retirement		300	Vocational	189,511	241,944	52,433
71300	Career and Techn	206	Life Insurance		300	Vocational	2,048	2,758	710
71300	Career and Techn	207	Medical Insurance		300	Vocational	277,483	382,543	105,060
71300	Career and Techn	208	Dental Insurance		300	Vocational	6,292	8,233	1,941
71300	Career and Techn	212	Employer Medicare Liability		300	Vocational	25,843	32,993	7,150
71300	Career and Techn	336	Maintenance And Repair Services		300	Vocational	1,000	1,000	
71300	Career and Techn	422	Food Supplies		300	Vocational	1,500	1,500	
71300	Career and Techn	429	Instructional Supplies				9,146	11,711	2,565
71300	Career and Techn	429	Instructional Supplies		300	Vocational	58,850	60,850	2,000
71300	Career and Techn	429	Instructional Supplies		301	Welding Booth	25,000	30,000	5,000
71300	Career and Techn	730	Vocational Instruction Equipment		300	Vocational	4,500	4,500	
71300	Career and Techn	730	Vocational Instruction Equipment		301	Welding Booth	15,000	15,000	
							2,445,816	3,128,887	683,071
72110	Attendance	105	Supervisor/Director		x		87,810	92,910	5,100
72110	Attendance	186	Longevity Pay		x		3,375	2,312	(1,063)
72110	Attendance	189	Other Salaries & Wages		x		170,996	101,014	(69,982)
72110	Attendance	201	Social Security		x		16,256	12,167	(4,089)
72110	Attendance	204	State Retirement		x		28,840	21,586	(7,254)
72110	Attendance	206	Life Insurance		x		293	293	
72110	Attendance	207	Medical Insurance		x		52,099	47,980	(4,119)
72110	Attendance	208	Dental Insurance - Central Office		x		756	756	
72110	Attendance	212	Employer Medicare Liability		x		3,933	2,944	(989)
72110	Attendance	355	Travel		610	Attendance	1,000	1,000	
72110	Attendance	499	Other Supplies And Materials		610	Attendance	600	600	
72110	Attendance	524	Staff Development		610	Attendance	4,000	4,000	
							369,958	287,562	(82,396)

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
72120	Health Services	105	Supervisor/Dirr Central Office		x		111,058	59,121	(51,937)
72120	Health Services	105	Supervisor/Dirr Central Office	240			-	56,377	56,377
72120	Health Services	131	Medical Personnel		x		429,819	417,022	(12,797)
72120	Health Services	161	Secretary(s)		x		-	-	-
72120	Health Services	186	Longevity Pay		x		9,295	9,650	355
72120	Health Services	189	Other Salaries & Wages		x		63,852	66,408	2,556
72120	Health Services	201	Social Security		x		38,070	37,732	(338)
72120	Health Services	204	State Retirement		x		67,543	66,944	(599)
72120	Health Services	206	Life Insurance		x		1,487	1,168	(319)
72120	Health Services	207	Medical Insurance		x		219,812	160,006	(59,806)
72120	Health Services	208	Dental Insurance		x		4,284	3,024	(1,260)
72120	Health Services	212	Employer Medicare Liability		x		9,211	9,129	(82)
72120	Health Services	348	Postal Charges		241	CSH-Local Fun	200	200	-
72120	Health Services	355	Travel				2,000	2,000	-
72120	Health Services	355	Travel		241	CSH-Local Fun	900	900	-
72120	Health Services	399	Contracted Services				50,000	60,000	10,000
72120	Health Services	499	Other Supplies And Materials				7,326	6,000	(1,326)
72120	Health Services	499	Other Supplies And Materials		241	CSH-Local Fun	3,667	3,667	-
72120	Health Services	524	Staff Development				1,500	1,500	-
72120	Health Services	524	Staff Development		241	CSH-Local Fun	1,074	5,374	4,300
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	CSH-Local Fun	500	500	-
							1,026,298	971,422	(54,876)

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
72130	Other Student	§ 117	Career Ladder Program		x				
72130	Other Student	§ 123	Guidance Personnel		x		1,257,460	1,215,750	(41,710)
72130	Other Student	§ 123	Guidance Personnel		950	Ace Academy	-	63,800	63,800
72130	Other Student	§ 186	Longevity Pay		x		1,964	695	(1,269)
72130	Other Student	§ 189	Other Salaries & Wages		x		243,383	1,060,527	817,144
72130	Other Student	§ 189	Other Salaries & Wages		015			10,000	10,000
72130	Other Student	§ 201	Social Security		x		93,175	145,128	51,953
72130	Other Student	§ 204	State Retirement		x		165,309	258,585	93,276
72130	Other Student	§ 206	Life Insurance		x		1,805	2,098	293
72130	Other Student	§ 207	Medical Insurance		x		273,022	283,135	10,113
72130	Other Student	§ 208	Dental Insurance		x		6,300	5,922	(378)
72130	Other Student	§ 212	Employer Medicare Liability		x		22,543	35,112	12,569
72130	Other Student	§ 322	Evaluation And Testing		010	Guidance	13,000	6,000	(7,000)
72130	Other Student	§ 322	Evaluation And Testing		015	Primary Instruc	600	10,000	9,400
72130	Other Student	§ 322	Evaluation And Testing		020	Secondary Inst	30,260	99,650	69,390
72130	Other Student	§ 322	Evaluation And Testing		950	Ace Academy	2,500	2,500	-
72130	Other Student	§ 355	Travel		010	Guidance	3,990	4,000	10
72130	Other Student	§ 355	Travel		015	Primary Instruc	3,000	3,000	-
72130	Other Student	§ 399	Other Contracted Services				175,865	52,501	(123,364)
72130	Other Student	§ 399	Other Contracted Services		175	Adult High Sch	2,160	2,160	-
72130	Other Student	§ 399	Other Contracted Services		800	Safe Schools	101,647	101,647	-
72130	Other Student	§ 499	Other Supplies And Materials		010	Guidance	6,000	6,000	-
72130	Other Student	§ 499	Other Supplies And Materials			Guidance	12,000	12,285	285
72130	Other Student	§ 499	Other Supplies And Materials		020	Secondary Inst	3,000	3,000	-
72130	Other Student	§ 499	Other Supplies And Materials		175	Adult High Sch	1,200	1,200	-
72130	Other Student	§ 499	Other Supplies And Materials		800	Safe Schools	10,000	10,000	-
72130	Other Student	§ 524	Staff Development		010	Guidance	7,000	7,000	-
72130	Other Student	§ 599	Other Charges		010	Guidance	1,000	1,000	-
72130	Other Student	§ 599	Other Charges		015	Primary Instruc	10,700	10,700	-
72130	Other Student	§ 599	Other Charges		020	Secondary Inst	-	-	-
72130	Other Student	§ 599	Other Charges		025	STEM	250	250	-
72130	Other Student	§ 790	Other Equipment		010	Guidance	2,500	2,500	-
72130	Other Student	§ 790	Other Equipment		800	Safe Schools	54,590	54,590	-
72130	Other Student	§ 790	Other Equipment		175	Adult High Sch	5,000	5,000	-
							2,511,223	3,475,735	964,512

Function	Function		Object Description	Cost Center		Sub Object Description	23-24		24-25		Variance
	Description	Object		Description	Description		Approved	Requested			
72210	Regular Instruct	105	Supervisor/Director		x		190,600	315,430		124,830	
72210	Regular Instruct	129	Librarians		x		598,800	635,200		36,400	
72210	Regular Instruct	138	Instructional Computer Person		x		134,318	142,118		7,800	
72210	Regular Instruct	161	Secretary(s)		x		29,542	30,729		1,187	
72210	Regular Instruct	162	Clerical Personnel		x		59,165	61,531		2,366	
72210	Regular Instruct	186	Longevity Pay		x		5,417	5,417		-	
72210	Regular Instruct	189	Other Salaries & Wages		x		544,365	339,765		(204,600)	
72210	Regular Instruct	189	Other Salaries - Stem		025						
72210	Regular Instruct	201	Social Security		x		96,857	94,872		(1,985)	
72210	Regular Instruct	204	State Retirement		x		171,843	168,321		(3,522)	
72210	Regular Instruct	206	Life Insurance		x		2,050	2,013		(37)	
72210	Regular Instruct	207	Medical Insurance		x		268,005	259,301		(8,704)	
72210	Regular Instruct	208	Dental Insurance		x		4,284	3,906		(378)	
72210	Regular Instruct	212	Employer Medicare Liability		x		23,434	22,953		(481)	
72210	Regular Instruct	307	Communication		035	Instructional Te	1,500	1,500		-	
72210	Regular Instruct	355	Travel				5,985	5,985		-	
72210	Regular Instruct	355	Travel		020	Secondary Inst	2,800	2,800		-	
72210	Regular Instruct	355	Travel		077	Math	800	800		-	
72210	Regular Instruct	399	Other Contracted Services				5,500	5,500		-	
72210	Regular Instruct	399	Other Contracted Services		020	Secondary Inst	33,561	33,561		-	
72210	Regular Instruct	499	Other Supplies And Materials			STEM	3,640	3,640		-	
72210	Regular Instruct	499	Other Supplies And Materials		025	STEM	7,500	7,500		-	
72210	Regular Instruct	499	Other Supplies And Materials		030	Teacher Mentc	2,100	2,100		-	
72210	Regular Instruct	499	Other Supplies And Materials		035	Instructional Te	2,000	2,000		-	
72210	Regular Instruct	499	Other Supplies And Materials		077	Math	1,000	1,000		-	
72210	Regular Instruct	524	Staff Development		004	Literacy	1,600	1,600		-	
72210	Regular Instruct	524	Staff Development		014	Secondary Lite	2,500	2,500		-	
72210	Regular Instruct	524	Staff Development		015	Primary Instruc	47,000	68,000		21,000	
72210	Regular Instruct	524	Staff Development		020	Secondary Inst	20,000	20,000		-	
72210	Regular Instruct	524	Staff Development		025	STEM	5,500	5,500		-	
72210	Regular Instruct	524	Staff Development		030	Teacher Mentc	250	300		50	
72210	Regular Instruct	524	Staff Development		035	Instructional Te	8,826	8,826		-	
72210	Regular Instruct	524	Staff Development		077	Math	625	625		-	
72210	Regular Instruct	524	Staff Development		950	Ace Academy	1,500	1,500		-	
72210	Regular Instruct	599	Other Charges		025	STEM	2,000	2,000		-	
72210	Regular Instruct	599	Other Charges		800	Safe Schools	10,000	10,000		-	
72210	Regular Instruct	790	Other Equipment		025	STEM	1,800	8,000		6,200	
72210	Regular Instruct	790	Other Equipment		035	Instructional Te	8,000	8,000		-	
							2,304,667	2,284,793			(19,874)

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
72215	Alternative Instr 105		Supervisor/Director		x				
72215	Alternative Instr 161		Secretary(s)		x		22,791	23,703	912
72215	Alternative Instr 186		Longevity Pay		x		727	727	-
72215	Alternative Instr 201		Social Security		x		1,459	1,515	56
72215	Alternative Instr 204		State Retirement		x		2,587	2,688	101
72215	Alternative Instr 206		Life Insurance		x		74	74	-
72215	Alternative Instr 207		Medical Insurance		x		8,470	8,842	372
72215	Alternative Instr 208		Dental Insurance		x				
72215	Alternative Instr 212		Employer Medicare Liability		x		353	367	14
72215	Alternative Instr 355		Travel		x		1,330	1,330	-
72215	Alternative Instr 399		Other Contracted Services		x		1,860	1,860	-
72215	Alternative Instr 435		Office Supplies		x		2,000	2,000	-
72215	Alternative Instr 790		Other Equipment		x		2,000	2,000	-
							43,651	45,106	1,455
72220	Special Educatic 105		Supervisor/Director		x		86,250	91,480	5,230
72220	Special Educatic 116		Teachers		x				
72220	Special Educatic 117		Career Ladder Program		x				
72220	Special Educatic 124		Psychological Personnel		x		62,460	65,860	3,400
72220	Special Educatic 131		Medical Personnel		200		114,382	117,059	2,677
72220	Special Educatic 135		Assessment Personnel		x		61,500	64,800	3,300
72220	Special Educatic 186		Longevity Pay		x		3,243	3,243	-
72220	Special Educatic 189		Other Salaries & Wages		201			62,900	62,900
72220	Special Educatic 189		Other Salaries & Wages		x		48,281	50,215	1,934
72220	Special Educatic 201		Social Security		x		23,320	28,245	4,925
72220	Special Educatic 204		State Retirement		x		41,373	50,112	8,739
72220	Special Educatic 206		Life Insurance		x		440	440	-
72220	Special Educatic 207		Medical Insurance		x		65,424	70,192	4,768
72220	Special Educatic 208		Dental Insurance		x		1,512	1,512	-
72220	Special Educatic 212		Employer Medicare Liability		x		5,642	6,834	1,192
72220	Special Educatic 307		Communication				2,000	2,000	-
72220	Special Educatic 312		Contracts With Public Carriers				25,000	50,000	25,000
72220	Special Educatic 355		Travel				10,640	10,640	-
72220	Special Educatic 399		Other Contracted Services		201	Medicaid Reim	120,000	39,057	(80,943)
72220	Special Educatic 599		Other Charges				25,000	25,000	-
72220	Special Educatic 312		Contracts With Public Carriers		200	Special Educati	25,000	-	(25,000)
							721,467	739,589	18,122

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
72230	Career and Tech	105	Supervisor/Director		300		87,030	91,740	4,710
72230	Career and Tech	105	Supervisor/Director		x		84,240	88,380	4,140
72230	Career and Tech	117	Career Ladder Program		175	Adult High Sch			-
72230	Career and Tech	161	Secretary(s)		300	Vocational	30,240	31,450	1,210
72230	Career and Tech	186	Longevity Pay		x				-
72230	Career and Tech	201	Social Security				12,494	13,118	624
72230	Career and Tech	204	State Retirement				22,167	23,273	1,106
72230	Career and Tech	206	Life Insurance	Jefferson Co High School			220	220	-
72230	Career and Tech	207	Medical Insurance				33,988	29,056	(4,932)
72230	Career and Tech	208	Dental Insurance				756	756	-
72230	Career and Tech	212	Employer Medicare Liability				3,023	3,174	151
72230	Career and Tech	307	Communication		175	Adult High Sch	1,200	1,200	-
72230	Career and Tech	307	Communication		300	Vocational	750	1,250	500
72230	Career and Tech	336	Maintenance And Repair Servi		300	Vocational	1,250	1,250	-
72230	Career and Tech	355	Travel		300	Vocational	17,755	17,755	-
72230	Career and Tech	399	Other Contracted Services		300	Vocational	5,000	5,000	-
72230	Career and Tech	499	Other Supplies And Materials		300	Vocational	9,070	28,270	19,200
72230	Career and Tech	524	Staff Development		300	Vocational	4,000	4,500	500
72230	Career and Tech	599	Other Charges		300	Vocational	15,500	15,500	-
72230	Career and Tech	790	Other Equipment		300	Vocational	6,956	6,956	-
							335,639	362,848	27,209
72250	Education Tech	105	Supervisor/Director		x		85,464	83,200	(2,264)
72250	Education Tech	138	Instructional Computer Person		x				-
72250	Education Tech	161	Secretary(s)		x		14,836	15,772	936
72250	Education Tech	186	Longevity Pay		x		5,734	3,734	(2,000)
72250	Education Tech	189	Other Salaries & Wages		x		538,609	464,773	(73,836)
72250	Education Tech	189	Other Salaries & Wages -STEM	025				21,550	21,550
72250	Education Tech	201	Social Security		x		39,968	35,184	(4,784)
72250	Education Tech	204	State Retirement		x		70,911	64,794	(6,117)
72250	Education Tech	206	Life Insurance		x		900	901	1
72250	Education Tech	207	Medical Insurance		x		120,886	105,168	(15,718)
72250	Education Tech	208	Dental Insurance		x		2,846	2,346	(500)
72250	Education Tech	212	Employer Medicare Liability		x		9,670	8,513	(1,157)
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	351,969	100,000
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	-
							1,525,893	1,542,004	16,111

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24	24-25	Variance
							Approved	Requested	
72310	Board Of Educa	191	Board And Committee Membe				26,460	26,460	-
72310	Board Of Educa	201	Social Security		x		1,641	1,641	-
72310	Board Of Educa	210	Unemployment Compensation				35,000	35,000	-
72310	Board Of Educa	212	Employer Medicare Liability		x		397	397	-
72310	Board Of Educa	305	Audit Services				32,200	37,030	4,830
72310	Board Of Educa	320	Dues And Memberships				23,820	23,820	-
72310	Board Of Educa	320	Dues And Memberships		004	Literacy	225	225	-
72310	Board Of Educa	320	Dues And Memberships		014	Secondary Lite	139	139	-
72310	Board Of Educa	320	Dues And Memberships		020	Secondary Inst	89	89	-
72310	Board Of Educa	331	Legal Services				55,000	55,000	-
72310	Board Of Educa	355	Travel				10,640	6,000	(4,640)
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				405,300	417,150	11,850
72310	Board Of Educa	513	Workman's Compensation Insurance				252,000	289,800	37,800
72310	Board Of Educa	524	Staff Development				2,000	6,640	4,640
72310	Board Of Educa	599	Other Charges				9,000	9,000	-
72310	Board Of Educa	599	Other Charges		020	Secondary Inst	1,050	1,050	-
							913,886	968,366	54,480
72320	Office Of The St	101	County Official/Administrative		x		140,265	151,000	10,735
72320	Office Of The St	161	Secretary(s)		x		47,328	49,221	1,893
72320	Office Of The St	186	Longevity Pay		x		1,500	1,500	-
72320	Office Of The St	187	Overtime Pay		x		3,500	3,500	-
72320	Office Of The St	201	Social Security Central Office		x		11,941	12,724	783
72320	Office Of The St	204	State Retirement		x		21,186	22,575	1,389
72320	Office Of The St	206	Life Insurance		x		147	147	-
72320	Office Of The St	207	Medical Insurance		x		31,947	28,785	(3,162)
72320	Office Of The St	208	Dental Insurance		x		756	756	-
72320	Office Of The St	212	Employer Medicare Liability		x		2,889	3,079	190
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	8,000	2,000
72320	Office Of The St	701	Administration Equipment				1,200	1,200	-
							337,909	351,737	13,828

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24	24-25	Variance
							Approved	Requested	
72410	Office Of The Pr	104	Principals		x		1,079,782	1,197,085	117,303
72410	Office Of The Pr	117	Career Ladder Program		x				
72410	Office Of The Pr	139	Assistant Principals		x		1,031,950	1,078,135	46,185
72410	Office Of The Pr	161	Secretary(s)		x		661,656	716,449	54,793
72410	Office Of The Pr	162	Clerical Personnel		x		172,081	198,993	26,912
72410	Office Of The Pr	186	Longevity Pay		x		23,933	21,504	(2,429)
72410	Office Of The Pr	189	Other Salaries and Wages		x		9,000	11,000	2,000
72410	Office Of The Pr	201	Social Security		x		184,661	199,837	15,176
72410	Office Of The Pr	204	State Retirement		x		327,625	354,549	26,924
72410	Office Of The Pr	206	Life Insurance		x		4,283	4,404	121
72410	Office Of The Pr	207	Medical Insurance		x		571,925	627,524	55,599
72410	Office Of The Pr	208	Dental Insurance		x		13,104	12,348	(756)
72410	Office Of The Pr	212	Employer Medicare Liability		x		44,677	48,348	3,671
72410	Office Of The Pr	307	Communication				65,000	65,000	
72410	Office Of The Pr	355	Travel				1,500	1,500	
72410	Office Of The Pr	399	Other Contracted Services				101,000	101,000	
72410	Office Of The Pr	435	Office Supplies	020		Secondary Inst	500	750	250
72410	Office Of The Pr	499	Other Supplies And Materials				30,000	30,000	
72410	Office Of The Pr	499	Other Supplies And Materials	015		Primary Instruc	19,200	19,200	
72410	Office Of The Pr	499	Other Supplies And Materials	020		Secondary Inst	1,000	3,000	2,000
							4,342,877	4,690,626	347,749
72510	Fiscal Services	599	Other Charges				648,339	599,692	(48,647)
							648,339	599,692	(48,647)
72520	Human Services	105	Supervisor/Director		x		75,086	78,090	3,004
72520	Human Services	161	Secretary(s)		x		35,623	37,048	1,425
72520	Human Services	186	Longevity Pay		x		2,885	2,885	
72520	Human Services	201	Social Security		x		7,043	7,318	275
72520	Human Services	204	State Retirement		x		12,496	12,983	487
72520	Human Services	206	Life Insurance		x		147	74	(73)
72520	Human Services	207	Medical Insurance		x		22,998	8,806	(14,192)
72520	Human Services	208	Dental Insurance		x		504	252	(252)
72520	Human Services	212	Employer Medicare Liability		x		1,704	1,771	67
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				24,000	23,000	(1,000)
72520	Human Services	499	Other Supplies And Materials				825	1,000	175
72520	Human Services	524	Staff Development				1,100	12,000	10,900
							185,311	186,127	816

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
72610	Operation Of PI 160		Guards		x		99,663	96,732	(2,931)
72610	Operation Of PI 161		Secretary(s)		x		14,836	15,772	936
72610	Operation Of PI 166		Custodial Personnel		x		1,201,335	1,468,310	266,975
72610	Operation Of PI 186		Longevity Pay		x		31,735	29,237	(2,498)
72610	Operation Of PI 189		Other Salaries & Wages		x		32,654	33,957	1,303
72610	Operation Of PI 201		Social Security		x		85,574	101,929	16,355
72610	Operation Of PI 204		State Retirement		x		151,825	180,841	29,016
72610	Operation Of PI 206		Life Insurance		x		3,203	3,423	220
72610	Operation Of PI 207		Medical Insurance		x		432,856	486,750	53,894
72610	Operation Of PI 208		Dental Insurance		x		9,902	9,906	4
72610	Operation Of PI 212		Employer Medicare Liability		x		20,704	24,661	3,957
72610	Operation Of PI 399		Other Contracted Services				475,000	528,000	53,000
72610	Operation Of PI 399		Other Contracted Services	950		Ace Academy	3,000		(3,000)
72610	Operation Of PI 410		Custodial Supplies				208,235	208,235	-
72610	Operation Of PI 415		Electricity				1,575,900	1,623,177	47,277
72610	Operation Of PI 434		Natural Gas				230,161	237,066	6,905
72610	Operation Of PI 454		Water And Sewer				168,233	173,280	5,047
72610	Operation Of PI 502		Building And Contents Insurance				488,250	561,488	73,238
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		Safe Schools-Li			-
72610	Operation Of PI 720		Plant Operation Equipment				15,000	15,000	-
							5,258,516	5,808,213	549,698
72620	Maintenance O 105		Supervisor		x		75,000	75,388	388
72620	Maintenance O 161		Secretary(s)		x		18,802	19,558	756
72620	Maintenance O 167		Maintenance Personnel		x		535,008	523,883	(11,125)
72620	Maintenance O 186		Longevity Pay		x		13,718	13,276	(442)
72620	Maintenance O 201		Social Security		x		39,837	39,191	(646)
72620	Maintenance O 204		State Retirement		x		70,679	69,532	(1,147)
72620	Maintenance O 206		Life Insurance		x		1,030	1,053	23
72620	Maintenance O 207		Medical Insurance		x		111,229	117,128	5,899
72620	Maintenance O 208		Dental Insurance		x		2,877	2,617	(260)
72620	Maintenance O 212		Employer Medicare Liability		x		9,638	9,482	(156)
72620	Maintenance O 307		Communication				10,000	10,000	-
72620	Maintenance O 335		Maintenance And Repair Services-Buildings				160,000	160,000	-
72620	Maintenance O 336		Maintenance And Repair Services-Equipment				210,000	250,000	40,000
72620	Maintenance O 355		Travel				2,500	2,500	-
72620	Maintenance O 399		Other Contracted Services				220,000	250,000	30,000
72620	Maintenance O 499		Other Supplies And Materials				352,575	355,575	3,000
72620	Maintenance O 499		Other Supplies And Materials	950		Ace Academy	3,000	3,000	-
72620	Maintenance O 524		Staff Development				2,500	2,500	-
72620	Maintenance O 599		Other Charges				6,000	6,000	-
72620	Maintenance O 717		Maintenance Equipment				20,000	35,000	15,000
72620	Maintenance O 718		Motor Vehicles				46,000	90,000	44,000
							1,910,393	2,035,683	125,290

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
72710	Transportation	105	Supervisor/Director		x		75,096	72,792	(2,304)
72710	Transportation	103	Trainer/Recruiter		x				
72710	Transportation	142	Mechanic(s)		x		181,750	233,803	52,053
72710	Transportation	146	Bus Drivers		x		1,187,000	1,232,000	45,000
72710	Transportation	146	Bus Drivers		020	Secondary Inst			
72710	Transportation	146	Bus Drivers		200	Special Educati	135,000	135,000	
72710	Transportation	161	Secretary		x		33,678	35,025	1,347
72710	Transportation	162	Clerical Personnel		x				
72710	Transportation	186	Longevity Pay		x		1,400	2,700	1,300
72710	Transportation	189	Other Salaries & Wages		x			90,000	90,000
72710	Transportation	189	Other Salaries & Wages		200	Special Educati	149,310	60,000	(89,310)
72710	Transportation	201	Social Security		x		109,321	115,402	6,081
72710	Transportation	204	State Retirement		x		58,436	64,276	5,840
72710	Transportation	206	Life Insurance		x		414	6,487	6,073
72710	Transportation	207	Medical Insurance		x		55,116	102,494	47,378
72710	Transportation	208	Dental Insurance		x		1,260	1,764	504
72710	Transportation	212	Employer Medicare Liability		x		26,449	27,920	1,471
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				65,000	65,000	
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	480,000	(40,000)
72710	Transportation	424	Garage Supplies				4,000	4,000	
72710	Transportation	425	Gasoline				105,000	105,000	
72710	Transportation	433	Lubricants				25,000	25,000	
72710	Transportation	450	Tires And Tubes				60,000	60,000	
72710	Transportation	453	Vehicle Parts				175,000	175,000	
72710	Transportation	499	Other Supplies And Materials				4,500	4,500	
72710	Transportation	524	Staff Development				2,000	2,000	
72710	Transportation	599	Other Charges				2,328	2,328	
72710	Transportation	599	Other Charges - Secondary Inst		020	Secondary Inst	599	599	
72710	Transportation	729	Equipment				4,800	4,800	
72710	Transportation	718	Transportation Vehicles				375,000	360,000	(15,000)
							3,427,707	3,538,140	110,433

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
73300	Community Ser 105		Supervisor/Director		700	Family Resourc	-	-	-
73300	Community Ser 105		Supervisor/Director		500	Sacc	110,777	97,043	(13,734)
73300	Community Ser 186		Longevity Pay				1,000	-	(1,000)
73300	Community Ser 189		Other Salaries & Wages		500	Sacc	121,781	117,351	(4,430)
73300	Community Ser 189		Other Salaries & Wages		700	Family Resourc	77,850	81,750	3,900
73300	Community Ser 201		Social Security				19,308	18,361	(947)
73300	Community Ser 204		State Retirement				34,255	32,576	(1,679)
73300	Community Ser 206		Life Insurance				144	147	3
73300	Community Ser 207		Medical Insurance				21,002	17,647	(3,355)
73300	Community Ser 208		Dental Insurance				494	504	10
73300	Community Ser 212		Employer Medicare Liability				4,672	4,443	(229)
73300	Community Ser 307		Communication		500	Sacc	2,500	2,500	-
73300	Community Ser 355		Travel		500	Sacc	750	750	-
73300	Community Ser 422		Food Supplies		500	Sacc	14,000	14,000	-
73300	Community Ser 499		Other Supplies And Materials		500	Sacc	9,000	9,000	-
73300	Community Ser 499		Other Supplies And Materials		700	Family Resourc	-	-	-
73300	Community Ser 599		Other Charges		500	Sacc	3,000	3,000	-
73300	Community Ser 790		Other Equipment		500	Sacc	1,500	1,500	-
							422,033	400,572	(21,461)
73400	Early Childhood 116		Teachers		x		424,900	447,100	22,200
73400	Early Childhood 162		Clerical Personnel		x		-	-	-
73400	Early Childhood 163		Aides		x		147,563	254,951	107,388
73400	Early Childhood 186		Longevity Pay				5,496	4,472	(1,024)
73400	Early Childhood 201		Social Security				35,834	43,805	7,971
73400	Early Childhood 204		State Retirement				63,576	77,718	14,142
73400	Early Childhood 206		Life Insurance				1,245	1,025	(220)
73400	Early Childhood 207		Medical Insurance				148,057	135,015	(13,042)
73400	Early Childhood 208		Dental Insurance				3,528	2,520	(1,008)
73400	Early Childhood 212		Employer Medicare Liability				8,670	10,598	1,928
73400	Early Childhood 355		Travel				600	600	-
73400	Early Childhood 429		Instructional Supplies				36,107	12,107	(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	-
							879,344	993,679	114,335
76100	Regular Capital 707		Building Improvements				812,570	400,000	(412,570)
							812,570	400,000	(412,570)
82100	Principal on Del 601		Principal on Bonds				-	169,752	169,752
82200	Interest on Deb 603		Interest on Bonds				-	10,470	10,470
							-	180,222	180,222
99100	Transfers Out 590		Transfers To Other Funds				98,464	98,464	-
							98,464	98,464	-
	Total Expenditures						68,190,984	74,153,268	5,962,284
	Revenue less Expenses						(0)	(0)	(0)

Function	Function Description	Object Description	Cost Center Description	Sub Object Description	Sub Object Description	23-24 Approved	24-25 Requested	Variance
						140,265	151,000	10,735
	County Official/Administrative Officer							
	Assistants							
	Principals					1,079,782	1,197,085	117,303
	Directors					1,125,451	1,262,891	137,440
	Teachers					25,344,951	28,228,730	2,883,779
	Career Ladder					88,000	55,000	(33,000)
	Guidance Personnel					1,257,460	1,279,550	22,090
	Psychological Personnel					62,460	65,860	3,400
	Homebound							
	Librarians					598,800	635,200	36,400
	Medical Personnel					544,201	534,081	(10,120)
	Assessment Personnel					61,500	64,800	3,300
	Instructional Computer Personnel					134,318	142,118	7,800
	Asst Principals					1,031,950	1,078,135	46,185
	Mechanics					181,750	233,803	52,053
	Bus Drivers					1,322,000	1,367,000	45,000
	Guards					99,663	96,732	(2,931)
	Secretaries					909,332	974,727	65,395
	Clerical					231,246	260,524	29,278
	Assistants					767,816	911,531	143,715
	Custodial					1,201,335	1,468,310	266,975
	Maintenance					535,008	523,883	(11,125)
	Speech					405,500	482,800	77,300
	Longevity					118,220	111,817	(6,403)
	Overtime					3,500	3,500	-
	Other Salaries & Wages					2,396,158	2,990,013	593,855
	Board					26,460	26,460	-
	Certified Subs					177,596	177,596	-
	Non-certified subs					596,500	596,500	-
	Social Security					2,507,366	2,783,071	275,705
	Retirement					4,226,336	4,733,330	506,994
	Life					55,338	61,644	6,306
	Medical					7,870,843	8,101,696	230,853
	Dental					159,518	156,242	(3,276)
	Unemployment Compensation					35,000	35,000	-
	Medicare					606,628	673,332	66,704
	Retirement-Hybrid Stab.					1	1	-

Function	Function Description	Object	Object Description	Cost Center Description	Sub Object	Sub Object Description	23-24 Approved	24-25 Requested	Variance
	Advertising						300	300	-
	Audit Services						32,200	37,030	4,830
	Communication						125,550	126,050	500
	Contracts w Private Agencies						50,000	50,000	-
	Contracts w Public Carriers						2,000	2,000	-
	Dues & Memberships						24,573	24,573	-
	Evaluation & Testing						46,360	118,150	71,790
	Legal Services						55,000	55,000	-
	Maint & Repair Buildings						160,000	160,000	-
	Maint & Repair Equipment						212,250	252,250	40,000
	Maint & Repair Vehicles						65,000	65,000	-
	Medical & Dental Services						11,000	11,000	-
	Postal Charges						6,200	6,200	-
	Internet Connectivity						110,000	110,000	-
	Travel						74,390	69,760	(4,630)
	Other Contracted Services						1,721,748	1,606,441	(115,307)
	Custodial Supplies						208,235	208,235	-
	Diesel Fuel						520,000	480,000	(40,000)
	Electricity						1,575,900	1,623,177	47,277
	Food Supplies						15,500	15,500	-
	Garage Supplies						4,000	4,000	-
	Gasoline						105,000	105,000	-
	Instructional Supplies						480,275	475,840	(4,435)
	Textbooks Electronic						118,330	219,330	101,000
	Lubricants						25,000	25,000	-
	Natural Gas						230,161	237,066	6,905
	Office Supplies						8,000	8,250	250
	Textbooks						400,000	879,102	479,102
	Tires and Tubes						60,000	60,000	-
	Vehicle Parts						175,000	175,000	-
	Water and Sewer						168,233	173,280	5,047
	Software						251,969	351,969	100,000
	Other Supplies and Materials						534,953	558,287	23,334
	Building Insurance						488,250	561,488	73,238
	Premiums on Surety Bonds						425	425	-
	Trustee's Comm.						405,300	417,150	11,850
	Workers' Comp Insurance						252,000	289,800	37,800
	Inservice/Staff Dev.						137,895	181,285	43,390
	Fee Waivers						260,000	260,000	-
	Transfers to Other Funds						98,464	98,464	-
	Other Charges						758,084	709,437	(48,647)
	Princpal on Bonds						-	169,752	169,752
	Interest on Bonds						-	10,470	10,470
	Admin Equipment						1,200	1,200	-
	Building Improvements						812,570	400,000	(412,570)
	Maintenance Equipment						20,000	35,000	15,000
	Vehicles						421,000	450,000	29,000
	Plant Operation Equipment						15,000	15,000	-
	Reg Instruction Equip						702,572	450,000	(252,572)
	SPED Equipment						18,000	20,000	2,000
	Trans Equip						4,800	4,800	-
	Voc. Instr. Equipment						19,500	19,500	-
	Health Equipment						2,500	2,500	-
	Other Equipment						294,046	300,246	6,200
							<u>68,190,984</u>	<u>74,153,268</u>	<u>5,962,284</u>

Function	Function Description	Object Description	Cost Center Description	Sub Object Description	Sub Object Description	23-24 Approved	24-25 Requested	Variance
	Regular Instruction					33,555,168	36,265,639	2,710,471
	Alternative Instruction					136,054	164,803	28,749
	Special Education					3,977,802	4,633,359	655,557
	Career & Technical Education					2,445,816	3,128,887	683,071
	Attendance					369,958	287,562	(82,396)
	Health Services					1,026,298	971,422	(54,876)
	Other Student Support					2,511,223	3,475,735	964,512
	Support Instruction					2,304,667	2,284,793	(19,874)
	Alternative Instruction					43,651	45,106	1,455
	Special Education					721,467	739,589	18,122
	Career & Technical Education					335,639	362,848	27,209
	Education Technology					1,525,893	1,542,004	16,111
	Board of Education					913,886	968,366	54,480
	Office of Superintendent					337,909	351,737	13,828
	Office of Principal					4,342,877	4,690,626	347,749
	Fiscal Services					648,339	599,692	(48,647)
	Human Services					185,311	186,127	816
	Operation of Plant					5,258,516	5,808,213	549,698
	Maintenance of Plant					1,910,393	2,035,683	125,290
	Transportation					3,427,707	3,538,140	110,433
	Community Services					422,033	400,572	(21,461)
	Early Childhood Education					879,344	993,679	114,335
	Regular Capital Outlay					812,570	400,000	(412,570)
	Principal on Bonds					-	169,752	169,752
	Interest on Bonds					-	10,470	10,470
	Transfers Out					98,464	98,464	-
	Total Expenditures					68,190,984	74,153,268	12,157,730

Fund 142 - Federal School Programs

Revenues

Sub Fund	Function	Object	Account Description	23-24 Approved Budget	24-25 Proposed Budget
012	47141		Esea	153,299.40	153,299.40
102	47141		Esea	2,025,399.68	2,147,625.01
302	47146		English Language Acquisition Grants	28,146.56	28,146.56
402	47590		Other Federal Through State	104,425.32	97,513.88
801	47131		Vocational Program Improvement	125,835.87	133,936.28
902	47143		Education Of The Handicapped Act	1,657,809.99	1,657,809.99
911	47145		Special Education Preschool Grants	63,934.00	61,623.00
Total Revenue:				4,158,850.82	4,279,954.12
012	72210	105	Reg. Instruction - Supervisor/Director	96,780.00	96,780.00
012	72210	162	Reg. Instruction - Clerical Personnel	17,657.64	17,657.64
012	72210	201	Reg. Instruction - Social Security	7,135.43	7,135.43
012	72210	204	Reg. Instruction - State Retirement	12,659.64	12,659.64
012	72210	206	Reg. Instruction - Life Insurance	109.80	109.80
012	72210	207	Reg. Instruction - Medical Insurance	12,652.58	12,652.58
012	72210	208	Reg. Instruction - Dental Insurance	378.00	378.00
012	72210	212	Reg. Instruction - Employer Medicare Liability	1,726.31	1,726.31
012	72210	499	Reg. Instruction - Other Supplies And Materials	200.00	200.00
012	72210	524	Reg. Instruction - Staff Development	3,000.00	3,000.00
012	99100	504	Transfers Out - Indirect Cost	1,000.00	1,000.00
012 Total				153,299.40	153,299.40

Fund 142 - Federal School Programs

Revenues

Sub				23-24	24-25
Fund	Function	Object	Account Description	Approved Budget	Proposed Budget
102	71100	163	Reg. Instruction - Educational Assistants	791,967.81	791,967.81
102	71100	186	Reg. instruction - Longevity Pay	30,080.00	30,080.00
102	71100	189	Reg. Instruction. - Other Salaries & Wages	-	47,500.00
102	71100	201	Reg. Instruction - Social Security	50,966.96	50,966.96
102	71100	204	Reg. Instruction - State Retirement	90,425.26	90,425.26
102	71100	206	Reg. Instruction - Life Insurance	3,124.08	3,124.08
102	71100	207	Reg. Instruction - Medical Insurance	425,989.40	425,989.40
102	71100	208	Reg. Instruction - Dental Insurance	7,812.00	7,812.00
102	71100	212	Reg. Instruction - Employer Medicare Liability	12,330.72	12,330.72
102	71100	429	Reg. Instruction - Instructional Supplies	8,000.00	8,000.00
102	71100	722	Reg. Instruction - Regular Instruction Equipment	8,000.00	8,000.00
102	72130	186	Oth. Student Supp. - Longevity Pay	-	1,700.00
102	72130	189	Oth. Student Supp. - Other Salaries & Wages	408,674.25	59,932.95
102	72130	201	Oth. Student Supp. - Social Security	25,337.80	3,815.52
102	72130	204	Oth. Student Supp. - State Retirement	39,849.56	6,769.47
102	72130	206	Oth. Student Supp. - Life Insurance	362.34	146.40
102	72130	207	Oth. Student Supp. - Medical Insurance	60,323.90	22,090.04
102	72130	208	Oth. Student Supp. - Dental Insurance	1,096.20	504.00
102	72130	212	Oth. Student Supp. - Employer Medicare Liability	6,130.11	923.11
102	72130	355	Oth. Student Supp. - Travel	2,000.00	2,000.00
102	72130	399	Oth. Student Supp. - Other Contracted Services	800.00	800.00
102	72130	499	Oth. Student Supp. - Other Supplies And Materials	2,000.00	2,000.00
102	72130	524	Oth. Student Supp. - Staff Development	800.00	800.00
102	72130	599	Oth. Student Supp. - Other Charges	20,529.29	20,529.29
102	72130	790	Oth. Student Supp. - Other Equipment	800.00	800.00
102	72210	186	Reg. Instruction - Instructional Coaches	-	350,000.00
102	72210	189	Reg. Instruction - Other Salaries & Wages	-	40,000.00
102	72210	201	Reg. Instruction - Social Security	-	25,500.00
102	72210	204	Reg. Instruction - State Retirement	-	42,800.00
102	72210	206	Reg. Instruction - Life Insurance	-	373.00
102	72210	207	Reg. Instruction - Medical Insurance	-	55,000.00
102	72210	208	Reg. Instruction - Dental Insurance	-	945.00
102	72210	212	Reg. Instruction - Employer Medicare Liability	-	6,000.00
102	72210	524	Reg. Instruction - Staff Development	8,000.00	8,000.00
102	99100	504	Transfers Out - Indirect Cost	20,000.00	20,000.00
102 Total				2,025,399.68	2,147,625.01

Fund 142 - Federal School Programs

Revenues

Sub				23-24	24-25
Fund	Function	Object	Account Description	Approved Budget	Proposed Budget
302	72130	186	Oth. Student Supp. - Longevity Pay	144.00	144.00
302	72130	189	Oth. Student Supp. - Other Salaries & Wages	17,720.00	17,720.00
302	72130	201	Oth. Student Supp. - Social Security	1,110.00	1,110.00
302	72130	204	Oth. Student Supp. - State Retirement	1,350.00	1,350.00
302	72130	206	Oth. Student Supp. - Life Insurance	25.00	25.00
302	72130	207	Oth. Student Supp. - Medical Insurance	3,100.00	3,100.00
302	72130	208	Oth. Student Supp. - Dental Insurance	130.00	130.00
302	72130	212	Oth. Student Supp. - Employer Medicare Liability	260.00	260.00
302	72130	499	Oth. Student Supp. - Other Supplies And Materials	2,000.00	2,000.00
302	72130	524	Oth. Student Supp. - Staff Development	1,319.56	1,319.56
302	72130	599	Oth. Student Supp. - Other Charges	175.00	175.00
302	72130	790	Oth. Student Supp. - Other Equipment	500.00	500.00
302	72710	146	Transportation - Bus Drivers	100.00	100.00
302	72710	201	Transportation - Social Security	10.00	10.00
302	72710	212	Transportation - Employer Medicare Liability	3.00	3.00
302	99100	504	Transfers Out - Indirect Cost	200.00	200.00
302 Total				28,146.56	28,146.56
402	71100	499	Reg. Instruction - Other Supplies And Materials	5,000.00	-
402	71100	722	Reg. Instruction - Regular Instruction Equipment	2,000.00	-
402	72120	189	Health Services - Other Salaries & Wages	62,880.00	62,880.00
402	72120	201	Health Services - Social Security	3,898.56	3,898.56
402	72120	204	Health Services - State Retirement	6,916.80	6,916.80
402	72120	206	Health Services - Life Insurance	73.20	73.20
402	72120	207	Health Services - Medical Insurance	19,298.12	19,298.12
402	72120	208	Health Services - Dental Insurance	504.00	504.00
402	72120	212	Health Services - Employer Medicare Liability	943.20	943.20
402	72120	524	Reg. Instruction - In-Service / Staff Development	1,174.46	2,029.23
402	99100	504	Transfers Out - Indirect Cost	1,736.98	970.77
402 Total				104,425.32	97,513.88

Fund 142 - Federal School Programs

Revenues

Sub				23-24	24-25
Fund	Function	Object	Account Description	Approved Budget	Proposed Budget
801	71300	116	CTE - Teachers	-	8,849.66
801	71300	189	CTE - Other Salaries & Wages	12,000.00	12,000.00
801	71300	198	CTE - Non-Certified Substitute Teachers	3,309.00	-
801	71300	201	CTE - Social Security	1,693.16	1,292.68
801	71300	204	CTE - State Retirement	2,640.00	2,293.46
801	71300	212	CTE - Employer Medicare Liability	395.98	312.74
801	71300	429	CTE - Instructional Supplies	18,044.08	18,044.08
801	71300	471	CTE - Software	-	3,390.00
801	71300	499	CTE - Other Supplies And Materials	12,000.00	12,000.00
801	71300	599	CTE - Other Charges	12,000.00	12,000.00
801	71300	730	CTE - Vocational Instruction Equipment	37,112.00	37,112.00
801	72130	355	Oth. Student Supp. - Travel	9,685.67	9,685.67
801	72130	399	Oth. Student Supp. - Other Contracted Services	1,500.00	1,500.00
801	72130	524	Oth. Student Supp. - Staff Development	11,955.98	11,955.98
801	72230	355	CTE - Travel	2,500.00	2,500.00
801	99100	504	Transfers Out - Indirect Cost	1,000.00	1,000.00
801 Total				125,835.87	133,936.28

Fund 142 - Federal School Programs

Revenues

Sub				23-24	24-25
Fund	Function	Object	Account Description	Approved Budget	Proposed Budget
902	71200	116	SPED - Teachers	10,000.00	10,000.00
902	71200	163	SPED - Aides	595,000.00	595,000.00
902	71200	171	SPED - Speech Pathologist	25,000.00	25,000.00
902	71200	186	SPED - Longevity Pay	27,000.00	27,000.00
902	71200	198	SPED - Non-Certified Substitute Teachers	3,000.00	3,000.00
902	71200	201	SPED - Social Security	37,000.00	37,000.00
902	71200	204	SPED - State Retirement	65,000.00	65,000.00
902	71200	206	SPED - Life Insurance	3,000.00	3,000.00
902	71200	207	SPED - Medical Insurance	320,000.00	320,000.00
902	71200	208	SPED - Dental Insurance	7,821.00	7,821.00
902	71200	212	SPED - Employer Medicare Liability	9,400.00	9,400.00
902	71200	429	SPED - Instructional Supplies	10,000.00	10,000.00
902	71200	499	SPED - Other Supplies And Materials	5,000.00	5,000.00
902	71200	725	SPED - Special Education Equipment	10,000.00	10,000.00
902	72220	124	SPED - Psycological Personnel	163,425.00	163,425.00
902	72220	131	SPED - Medical Personnel	53,261.00	53,261.00
902	72220	162	SPED - Clerical Personnel	18,725.00	18,725.00
902	72220	186	SPED - Longevity Pay	1,600.00	1,600.00
902	72220	189	SPED - Other Salaries & Wages	72,144.00	72,144.00
902	72220	201	SPED - Social Security	13,500.00	13,500.00
902	72220	204	SPED - State Retirement	25,013.00	25,013.00
902	72220	206	SPED - Life Insurance	366.00	366.00
902	72220	207	SPED - Medical Insurance	49,000.00	49,000.00
902	72220	208	SPED - Dental Insurance	850.00	850.00
902	72220	212	SPED - Employer Medicare Liability	3,700.00	3,700.00
902	72220	307	SPED - Communication	1,000.00	1,000.00
902	72220	310	SPED - Contracts With Other Public Agencies	6,400.00	6,400.00
902	72220	312	SPED - Contracts With Private Agencies	30,000.00	30,000.00
902	72220	322	SPED - Evaluation And Testing	5,000.00	5,000.00
902	72220	355	SPED - Travel	2,000.00	2,000.00
902	72220	524	SPED - Staff Development	5,433.97	5,433.97
902	72710	146	Transportation - Bus Drivers	51,717.00	51,717.00
902	72710	189	Transportation - Other Salaries & Wages	20,230.02	20,230.02
902	72710	201	Transportation - Social Security	3,226.00	3,226.00
902	72710	204	Transportation - State Retirement	1,776.00	1,776.00
902	72710	212	Transportation - Employer Medicare Liability	2,222.00	2,222.00
902 Total				1,657,809.99	1,657,809.99

Fund 142 - Federal School Programs

Revenues

Sub				23-24	24-25
Fund	Function	Object	Account Description	Approved Budget	Proposed Budget
911	71200	116	SPED - Teachers	45,814.00	45,814.00
911	71200	201	SPED - Social Security	2,604.00	2,604.00
911	71200	204	SPED - State Retirement	4,500.00	4,500.00
911	71200	206	SPED - Life Insurance	78.00	78.00
911	71200	207	SPED - Medical Insurance	6,500.00	6,500.00
911	71200	208	SPED - Dental Insurance	231.00	231.00
911	71200	212	SPED - Employer Medicare Liability	570.00	570.00
911	71200	399	SPED - Other Contracted Services	1,000.00	1,000.00
911	71200	429	SPED - Instructional Supplies	2,637.00	326.00
911 Total				63,934.00	61,623.00
Total Expenditures				4,158,850.82	4,279,954.12

Function	Function Description	Object	Object Description	23-24 Approved	24-25 Proposed	Variance
39000	Fund Balance			810,975	957,403	146,428
43521	Lunch Payments - Children			625,000	650,000	25,000
43522	Lunch Payments - Adults			50,000	50,000	-
43523	Income From Breakfast			135,300	140,000	4,700
43525	A La Carte Sales			390,000	425,200	35,200
43990	Other Charges For Services			5,300	5,500	200
44110	Interest Earned			6,600	6,900	300
44530	Sale Of Equipment			100	100	-
46520	School Food Service			38,500	40,425	1,925
47111	Section 4 - Lunch			2,600,000	2,730,000	130,000
47112	USDA - Commodities			337,900	350,000	12,100
47113	Breakfast			696,003	730,798	34,795
				5,695,678	6,086,326	390,648
73100	Food Service	105	Supervisor/Director	56,671	58,942	2,271
73100	Food Service	119	Accountants/Bookkeepers	59,121	23,473	(35,648)
73100	Food Service	161	Secretaries	-	40,135	40,135
73100	Food Service	165	Cafeteria Personnel	1,383,165	1,435,250	52,085
73100	Food Service	186	Longevity Pay	19,500	19,479	(21)
73100	Food Service	188	Bonus Payments	5,250	5,250	-
73100	Food Service	189	Other Salaries & Wages	8,400	8,400	-
73100	Food Service	196	In-Service Training	2,000	2,000	-
73100	Food Service	201	Social Security	95,115	98,638	3,523
73100	Food Service	204	State Retirement	95,904	99,456	3,552
73100	Food Service	206	Life Insurance	2,647	2,610	(37)
73100	Food Service	207	Medical Insurance	324,246	371,810	47,564
73100	Food Service	208	Dental Insurance	6,300	6,300	-
73100	Food Service	210	Unemployment Compensation	100	100	-
73100	Food Service	212	Employer Medicare Liability	-	-	-
73100	Food Service	212	Employer Medicare Liability	21,620	23,864	2,244
73100	Food Service	307	Communication	5,000	5,500	500
73100	Food Service	336	Maint & Repair Svcs-Equipment	180,000	180,000	-
73100	Food Service	354	Transportation-Other Than Students	16,000	27,000	11,000
73100	Food Service	355	Travel	9,000	9,000	-
73100	Food Service	399	Other Contracted Services	310,000	350,000	40,000
73100	Food Service	422	Food Supplies	2,225,000	2,405,620	180,620
73100	Food Service	435	Office Supplies	10,000	10,000	-
73100	Food Service	469	Usda - Commodities	337,900	350,000	12,100
73100	Food Service	499	Other Supplies And Materials	252,000	252,000	-
73100	Food Service	524	Staff Development	10,000	10,000	-
73100	Food Service	710	Food Service Equipment	150,000	165,600	15,600
99100	Transfers Out	504	Indirect Costs	110,739	125,900	15,161
				5,695,678	6,086,326	390,648