

The Budget of Washington County, Tennessee

For the Year Ending June 30, 2025



As Presented by the
Budget Committee

*Adopted by the Washington County Commission
June __, 2024*

WASHINGTON COUNTY, TENNESSEE
BUDGET
For the Fiscal Year Ending June 30, 2024

TABLE OF CONTENTS

Washington County Officials	1
Schedule of Projected Fund Balances	2
Schedule of Projected Property Tax Revenue	4
Revenue and Expense Summary – All Funds.....	5
The Tax Levy Resolution.....	10
The Appropriation Resolution (including Non-Profits).....	12
Detail Revenue and Expense Budgets	
General Fund (101)	23
Solid Waste/Sanitation Fund (116).....	59
Drug Control Fund (122).....	63
ARPA Special Revenue Fund (127).....	not budgeted
Opioid Special Revenue Fund (128)	not budgeted
Highway/Public Works Fund (131).....	66
General Purpose School Fund (141).....	73
School Federal Projects Fund (142)	86
School Food Service/Nutrition Fund (143)	97
Debt Service Funds	
Outstanding Debt	99
Debt Service Schedule	100
Debt Service Reserve Projection	101
General Debt Service Fund (151) Revenue & Expense Budgets.....	102
Rural Debt Service Fund (152) Revenue & Expense Budgets.....	105
Capital Projects Fund	
General Government Five-Year Capital Investment Plan	105
General Government Capital Projects Fund Revenue and Expense Budgets (171).....	107
Education Capital Projects Fund Five-Year Capital Investment Plan	110
Education Capital Projects Fund Revenue and Expense Budgets (177)	111
Employee Health Insurance Fund (263).....	116

Washington County Officials

July 1, 2024

Officials

Joe Grandy, County Mayor
Keith Sexton, Sheriff
Richard Thompson, Highway Superintendent
Jerry Boyd, Director of Schools
Rick Storey, Trustee
Robbie McGuire, Assessor of Property
Cheryl Storey, County Clerk
Brenda Downes, Circuit and General Sessions Courts Clerk
Sarah Lawson, Clerk and Master
Teresa Bowman, Register of Deeds

Board of County Commissioners

Greg Matherly, Chairman
Jim Wheeler, Vice-Chairman
Ben Carder
Bryan Davenport
Josh Edens
Larry England
Jerome Fitzgerald
Kenneth Huffine
Marty Johnson
Jodi Jones
Freddie Malone
David Tomita
Richard Tucker
Lewis Wexler
Suzy Williams

Board of Education

Mike Masters, Chairman	Keith Ervin
Annette Buchanan, Vice-Chairman	Chad Fleenor
Mary Beth Dellinger	David Hammond
Whitney Riddle	Greg Huddleston
Vince Walters	

Finance

Mitch Meredith, CPA, Director of Accounts & Budgets
Brad Hale, CCFO, Director of Finance, Washington County Board of Education

Washington County

Projected Fund Operating Summary and Balances - Budgetary Basis
For the Year Ending June 30, 2025

#	Fund	Projected Fund Balance @ 6/30/2024	Revenues	Expenses	Revenue Over (Under) Expense	Projected Fund Balances @ 6/30/25	Reserve Policy	Reserve Surplus (Deficit) per Policy
101	General	21,376,286	60,949,650	62,659,090	(1,709,440)	19,666,846	18,849,414	817,432
116	Solid Waste	688,409	2,442,955	2,446,970	(4,015)	684,394	-	684,394
122	Drug	262,396	13,500	158,020	(144,520)	117,876	-	117,876
127	ARPA Special Revenue	3,949,799	-	-	-	3,949,799	-	3,949,799
128	Opioid Special Revenue	1,270,381	-	-	-	1,270,381	-	1,270,381
131	Highway	8,918,749	13,139,861	15,869,289	(2,729,428)	6,189,321	-	6,189,321
151	Debt Service	7,433,303	17,576,685	15,855,956	1,720,729	9,154,032	6,259,747	2,894,285
152	Rural Debt Service	47,220	338,892	338,892	-	47,220	-	47,220
171	Capital Projects	1,997,619	6,381,595	4,761,000	1,620,595	3,618,214	-	3,618,214
177	Education Capital Projects	6,608,471	2,987,450	2,686,000	301,450	6,909,921	-	6,909,921
263	Self-Insurance	3,782,188	8,124,395	8,578,587	(454,192)	3,327,996	4,289,294	(961,297)
Total General Government		56,334,821	111,954,983	113,353,804	(1,398,821)	54,936,001	29,398,455	25,537,546
141	General Purpose School Fund	22,079,809	89,134,584	100,715,214	(11,580,630)	10,499,179	-	10,499,179
142	School Federal Projects	1,000,000	4,226,242	4,226,242	-	1,000,000	-	1,000,000
143	Central Cafeteria/Dietary	2,693,773	3,631,966	4,905,529	(1,273,563)	1,420,210	-	1,420,210
Total County Schools		25,773,582	96,992,792	109,846,985	(12,854,193)	12,919,389	-	12,919,389
Total County		82,108,403	208,947,775	223,200,789	(14,253,014)	67,855,390	29,398,455	38,456,935

Washington County

Projected Fund Operating Summary and Balances - Budgetary Basis
For the Year Ending June 30, 2024

#	Fund	Fund Balance @ 6/30/2023 (Per Audit)	Revenues	Expenses	Revenue Over (Under) Expense	Transfers	Projected Fund Balances @ 6/30/24	Reserve Policy	Reserve Surplus (Deficit) per Policy
101	General	14,699,335	55,576,951	54,900,000	676,951	6,000,000	21,376,286	17,347,036	4,029,250
116	Solid Waste	731,594	1,939,796	1,982,981	(43,185)	-	688,409		688,409
122	Drug	322,396	90,000	150,000	(60,000)	-	262,396		262,396
127	ARPA Special Revenue	10,161,087	4,150,976	8,362,264	(4,211,288)	(2,000,000)	3,949,799		3,949,799
128	Opioid Special Revenue	593,754	1,013,676	337,049	676,627	-	1,270,381		1,270,381
131	Highway	8,720,862	10,562,296	10,364,409	197,887	-	8,918,749		8,918,749
151	Debt Service	5,826,663	13,456,283	11,849,643	1,606,640	-	7,433,303	6,365,339	1,067,964
152	Rural Debt Service	42,750	343,362	338,892	4,470	-	47,220		47,220
171	Capital Projects	9,356,619	7,340,000	10,699,000	(3,359,000)	(4,000,000)	1,997,619		1,997,619
177	Education Capital Projects	6,826,517	6,482,467	6,700,513	(218,046)	-	6,608,471		6,608,471
263	Self-Insurance	3,640,355	7,368,100	7,226,267	141,833	-	3,782,188	3,613,133	169,055
	Total General Government	60,921,932	108,323,907	112,911,018	(4,587,111)	-	56,334,821	27,325,509	29,009,313
141	General Purpose School Fund	23,268,605	86,125,465	94,888,965	(8,763,500)	-	14,505,105		14,505,105
142	School Federal Projects	1,368,978	4,139,736	4,508,714	(368,978)	-	1,000,000		1,000,000
143	Central Cafeteria/Dietary	3,382,769	4,014,195	4,703,190	(688,995)	-	2,693,774		2,693,774
	Total County Schools	28,020,352	94,279,396	104,100,869	(9,821,473)	-	18,198,879	-	18,198,879
	Total County	88,942,284	202,603,303	217,011,887	(14,408,584)	-	74,533,700	27,325,509	47,208,192

Acct	Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANG FROM FY
101	GENERAL FUND							
R	Revenue							
40---	TOTAL LOCAL TAXES	34,206,797	34,499,421	34,715,035	9,748,876	44,463,911	9,964,490	29%
41---	TOTAL LICENSES AND PERMITS	1,040,809	1,023,000	1,023,000	-40,000	983,000	-40,000	-4%
42---	FINES	416,548	511,200	514,700	-93,300	421,400	-89,800	-18%
43---	CHARGES FOR CURRENT SERVICES	818,489	1,296,900	888,500	8,500	897,000	-399,900	-31%
44---	TOTAL OTHER LOCAL REVENUE	436,349	329,857	215,000	103,114	318,114	-11,743	-4%
45---	FEEES RECEIVED FROM COUNTY OFFI	6,339,063	6,785,000	6,945,000	80,000	7,025,000	240,000	4%
46---	STATE OF TENNESSEE	5,934,803	6,982,270	4,518,168	66,000	4,584,168	-2,398,102	-34%
47---	FEDERAL GOVERNMENT	1,945,027	1,952,724	1,865,832	0	1,865,832	-86,892	-4%
48---	OTHER GOVERNMENT AND CITIZENS	215,779	178,344	208,500	0	208,500	30,156	17%
49---	OTHER SOURCES (NON-REVENUE)	434,240	9,360,380	413,050	-67,825	345,225	-9,015,155	-96%
-----	Revenue	51,787,904	62,919,096	51,306,785	9,805,365	61,112,150	-1,806,946	-3%
E	Expense							
51---	GENERAL GOVERNMENT	5,547,187	6,048,092	6,309,483	798,698	7,108,181	1,060,089	18%
52---	FINANCE	3,599,415	4,040,666	4,208,505	259,121	4,467,626	426,960	11%
53---	ADMINISTRATION OF JUSTICE	5,579,566	5,929,017	6,166,009	55,054	6,221,063	292,046	5%
54---	PUBLIC SAFETY	30,710,014	32,529,482	35,659,457	-64,020	35,595,437	3,065,955	9%
55---	PUBLIC HEALTH AND WELFARE	4,563,562	5,485,418	5,811,586	-65,309	5,746,277	260,859	5%
56---	SOCIAL,CULTRAL AND RECREATIONA	1,176,767	1,201,612	1,319,986	-11,315	1,308,671	107,059	9%
57---	AGRICULTURE & NATURAL RESOURCE	629,366	847,664	949,595	21,246	970,841	123,177	15%
58---	OTHER GENERAL GOVERNMENT	758,878	1,362,816	1,058,044	182,950	1,240,994	-121,822	-9%
-----	Expense	52,564,755	57,444,767	61,482,665	1,176,425	62,659,090	5,214,323	9%
-----	GENERAL FUND	-776,851	5,474,329	-10,175,880	8,628,940	-1,546,940	-7,021,269	3%
=====								
116	SOLID WASTE FUND							
R	Revenue							
40---	TOTAL LOCAL TAXES	1,320,323	1,311,724	1,332,874	699,921	2,032,795	721,071	55%
41---	TOTAL LICENSES AND PERMITS	136	160	160	0	160	0	0%
43---	CHARGES FOR CURRENT SERVICES	80,409	90,900	90,000	0	90,000	-900	-1%
44---	TOTAL OTHER LOCAL REVENUE	231,999	200,000	200,000	0	200,000	0	0%
46---	STATE OF TENNESSEE	145,645	132,993	120,000	0	120,000	-12,993	-10%
-----	Revenue	1,778,512	1,735,777	1,743,034	699,921	2,442,955	707,178	41%
E	Expense							
55---	PUBLIC HEALTH AND WELFARE	1,864,211	2,251,509	2,289,651	157,319	2,446,970	195,461	9%
-----	Expense	1,864,211	2,251,509	2,289,651	157,319	2,446,970	195,461	9%
-----	SOLID WASTE FUND	-85,699	-515,732	-546,617	542,602	-4,015	511,717	23%
=====								

Acct	Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANG FROM FY
122	DRUG FUND							
R	Revenue							
42---	FINES	86,752	13,500	13,500	0	13,500	0	0%
44---	TOTAL OTHER LOCAL REVENUE	1,490	0	0	0	0	0	0%
-----	Revenue	88,242	13,500	13,500	0	13,500	0	0%
E	Expense							
54---	PUBLIC SAFETY	178,926	182,870	83,020	75,000	158,020	-24,850	-14%
-----	Expense	178,926	182,870	83,020	75,000	158,020	-24,850	-14%
-----	DRUG FUND	-90,684	-169,370	-69,520	-75,000	-144,520	24,850	-13%
=====								
127	ARPA - SPECIAL REVENUE FUND							
R	Revenue							
44---	TOTAL OTHER LOCAL REVENUE	47,216	0	0	0	0	0	0%
47---	FEDERAL GOVERNMENT	4,103,760	7,041,036	0	0	0	-7,041,036	-100%
-----	Revenue	4,150,976	7,041,036	0	0	0	-7,041,036	-100%
E	Expense							
58---	OTHER GENERAL GOVERNMENT	6,294,564	12,197,744	0	0	0	-12,197,744	-100%
91---	CAPITAL PROJECTS	67,700	450,000	0	0	0	-450,000	-100%
99---	OTHER USES	2,000,000	2,000,000	0	0	0	-2,000,000	-100%
-----	Expense	8,362,264	14,647,744	0	0	0	-14,647,744	-100%
-----	ARPA - SPECIAL REVENUE FUND	-4,211,288	-7,606,708	0	0	0	7,606,708	-100%
=====								
128	OPIOID LITIGATION SETTLEMENT							
R	Revenue							
44---	TOTAL OTHER LOCAL REVENUE	6,142	0	0	0	0	0	0%
46---	STATE OF TENNESSEE	561,253	0	0	0	0	0	0%
48---	OTHER GOVERNMENT AND CITIZENS	446,282	0	0	0	0	0	0%
-----	Revenue	1,013,677	0	0	0	0	0	0%
E	Expense							
55---	PUBLIC HEALTH AND WELFARE	337,049	523,049	0	0	0	-523,049	-100%
-----	Expense	337,049	523,049	0	0	0	-523,049	-100%
-----	OPIOID LITIGATION SETTLEMENT	676,628	-523,049	0	0	0	523,049	-100%
=====								

Acct	Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANG FROM FY
131	HIGHWAY FUND							
R	Revenue							
40---	TOTAL LOCAL TAXES	5,117,158	5,216,237	5,253,781	104,680	5,358,461	142,224	3%
41---	TOTAL LICENSES AND PERMITS	524	900	900	0	900	0	0%
44---	TOTAL OTHER LOCAL REVENUE	220,389	145,000	145,000	0	145,000	0	0%
46---	STATE OF TENNESSEE	5,399,373	6,495,100	7,635,500	0	7,635,500	1,140,400	18%
49---	OTHER SOURCES (NON-REVENUE)	13,980	12,400	0	0	0	-12,400	-100%
-----	Revenue	10,751,424	11,869,637	13,035,181	104,680	13,139,861	1,270,224	11%
E	Expense							
61---	ADMINISTRATION	917,649	1,080,014	1,091,527	1,315	1,092,842	12,828	1%
62---	HIGHWAY AND BRIDGE MAINTENANCE	2,939,405	3,751,106	3,829,582	189,358	4,018,940	267,834	7%
63---	ASPHALT PLANT OPS & OTHER	4,581,630	5,435,593	5,826,826	-121,319	5,705,507	269,914	5%
68---	CAPITAL OUTLAY	1,402,612	3,147,625	5,052,000	0	5,052,000	1,904,375	61%
-----	Expense	9,841,296	13,414,338	15,799,935	69,354	15,869,289	2,454,951	18%
-----	HIGHWAY FUND	910,128	-1,544,701	-2,764,754	35,326	-2,729,428	-1,184,727	15%
=====								
151	GENERAL DEBT SERVICE FUND							
R	Revenue							
40---	TOTAL LOCAL TAXES	9,811,193	10,114,371	10,184,568	4,855,192	15,039,760	4,925,389	49%
41---	TOTAL LICENSES AND PERMITS	1,024	1,657	1,657	43	1,700	43	3%
44---	TOTAL OTHER LOCAL REVENUE	3,359,641	4,000,000	3,900,000	-1,400,000	2,500,000	-1,500,000	-38%
49---	OTHER SOURCES (NON-REVENUE)	49,000	49,000	3,225	32,000	35,225	-13,775	-28%
-----	Revenue	13,220,858	14,165,028	14,089,450	3,487,235	17,576,685	3,411,657	24%
E	Expense							
82---	PRINCIPAL & INTEREST	11,757,062	11,849,643	11,847,968	3,507,988	15,355,956	3,506,313	30%
91---	CAPITAL PROJECTS	0	0	0	500,000	500,000	500,000	0%
99---	OTHER USES	0	2,500,000	0	0	0	-2,500,000	-100%
-----	Expense	11,757,062	14,349,643	11,847,968	4,007,988	15,855,956	1,506,313	10%
-----	GENERAL DEBT SERVICE FUND	1,463,796	-184,615	2,241,482	-520,753	1,720,729	1,905,344	17%
=====								
152	RURAL DEBT SERVICE							
R	Revenue							
44---	TOTAL OTHER LOCAL REVENUE	180	0	0	0	0	0	0%
49---	OTHER SOURCES (NON-REVENUE)	310,651	338,892	338,892	0	338,892	0	0%
-----	Revenue	310,831	338,892	338,892	0	338,892	0	0%

Acct	Description	2023-24		2023-24		2024-25		2024-25		PROPOSED TO FY24	% CHANG FROM FY
		YTD	ACTUAL	BUDGET	SUBMITTED	CHANGE	PROPOSED				
152	RURAL DEBT SERVICE										
E	Expense										
82---	PRINCIPAL & INTEREST	310,651		338,892	338,892	0		338,892		0	0%
-----	Expense	310,651		338,892	338,892	0		338,892		0	0%
-----	RURAL DEBT SERVICE	180		0	0	0		0		0	0%
=====											
171	GENERAL CAPITAL PROJECTS FUND										
R	Revenue										
40---	TOTAL LOCAL TAXES	1,134,085		1,140,685	1,148,930	5,232,531		6,381,461		5,240,776	459%
41---	TOTAL LICENSES AND PERMITS	117		134	134	0		134		0	0%
44---	TOTAL OTHER LOCAL REVENUE	103,665		0	0	0		0		0	0%
47---	FEDERAL GOVERNMENT	0		1,100,000	0	0		0		-1,100,000	-100%
49---	OTHER SOURCES (NON-REVENUE)	9,616		7,009,616	0	0		0		-7,009,616	-100%
-----	Revenue	1,247,483		9,250,435	1,149,064	5,232,531		6,381,595		-2,868,840	-31%
E	Expense										
91---	CAPITAL PROJECTS	5,624,805		17,721,031	0	1,761,000		1,761,000		-15,960,031	-90%
95---	CAPITAL PROJECTS - DONATED	0		0	0	3,000,000		3,000,000		3,000,000	0%
-----	Expense	5,624,805		17,721,031	0	4,761,000		4,761,000		-12,960,031	-73%
-----	GENERAL CAPITAL PROJECTS FUND	-4,377,322		-8,470,596	1,149,064	471,531		1,620,595		10,091,191	-59%
=====											
177	EDUCATION CAPITAL PROJECTS										
R	Revenue										
40---	TOTAL LOCAL TAXES	6,410,808		6,463,895	6,510,615	-3,523,565		2,987,050		-3,476,845	-54%
41---	TOTAL LICENSES AND PERMITS	660		760	760	-360		400		-360	-47%
48---	OTHER GOVERNMENT AND CITIZENS	21,000		0	0	0		0		0	0%
-----	Revenue	6,432,468		6,464,655	6,511,375	-3,523,925		2,987,450		-3,477,205	-54%
E	Expense										
91---	CAPITAL PROJECTS	3,822,427		7,461,000	0	1,286,000		1,286,000		-6,175,000	-83%
95---	CAPITAL PROJECTS - DONATED	2,201,309		4,020,000	0	1,400,000		1,400,000		-2,620,000	-65%
99---	OTHER USES	500,000		500,000	0	0		0		-500,000	-100%
-----	Expense	6,523,736		11,981,000	0	2,686,000		2,686,000		-9,295,000	-78%
-----	EDUCATION CAPITAL PROJECTS	-91,268		-5,516,345	6,511,375	-6,209,925		301,450		5,817,795	-69%
=====											

Acct	Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANG FROM FY
263	EMPLOYEE SELF-INSURANCE FUND							
R	Revenue							
43---	CHARGES FOR CURRENT SERVICES	6,964,651	7,365,557	7,365,557	688,838	8,054,395	688,838	9%
44---	TOTAL OTHER LOCAL REVENUE	115,968	70,000	70,000	0	70,000	0	0%
-----	Revenue	7,080,619	7,435,557	7,435,557	688,838	8,124,395	688,838	9%
E	Expense							
58---	OTHER GENERAL GOVERNMENT	6,866,236	7,332,750	0	8,578,587	8,578,587	1,245,837	17%
-----	Expense	6,866,236	7,332,750	0	8,578,587	8,578,587	1,245,837	17%
-----	EMPLOYEE SELF-INSURANCE FUND	214,383	102,807	7,435,557	-7,889,749	-454,192	-556,999	13%
=====								

Number of Accounts: 1661

***** End of report *****

DRAFT
Pending Commission Approval

**WASHINGTON COUNTY, TENNESSEE
BOARD OF COUNTY COMMISSIONERS**

RESOLUTION NO. 24-06-03

***RESOLUTION FIXING THE TAX LEVY FOR WASHINGTON
COUNTY, TENNESSEE FOR THE FISCAL YEAR EFFECTIVE
JULY 1, 2024 AND ENDING JUNE 30, 2025***

WHEREAS, the Budget Committee has reported on its deliberations and recommended the adoption of a tax rate for Washington County, Tennessee for the ensuing Fiscal Year effective July 1, 2024, and after due consideration by the entire Board of County Commissioners, the following action is taken:

BE IT RESOLVED, by the Board of County Commissioners of Washington County, Tennessee that the combined property tax for Washington County, Tennessee for the fiscal year beginning July 1, 2024 and ending June 30, 2025, shall be \$1.71 on each \$100.00 of taxable property in said County, which shall be for the purpose of providing revenue for each of the following funds and otherwise conform to the following levies for the following uses and purposes, to wit:

<i>Fund</i>	<i>Rate</i>
County General Fund	\$0.68
Highway/Upkeep Fund	\$0.09
General Purpose School Fund	\$0.49
Debt Service Fund	\$0.25
Sanitation/Solid Waste Fund	\$0.035
General Capital Projects Fund	\$0.115
<u>Education Capital Projects Fund</u>	<u>\$0.05</u>
<i>Total Tax Levy:</i>	\$1.71 per \$100.00 Taxable property

BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax, as required by law. The proceeds of said gross receipts tax hereby levied shall accrue to Washington County as provided by law.

BE IT FURTHER RESOLVED, that a local option sales tax is levied as provided by law and that its distribution shall be governed by T.C.A. §67-6-712(a)(2) with the second half from T.C.A. §67-6-712(a)(2)(A) directed by the governing body of the county to be allocated to the Washington County General Fund.

BE IT FURTHER RESOLVED that revenues derived from interest earned on the cash balances of the various funds shall accrue to the Debt Service Fund.

BE IT FURTHER RESOLVED, the Washington County Trustee may accept property taxes prior to the first Monday in October, as prescribed in Tennessee Code

Annotated § 67-1-702 on a date to be determined by the Trustee in accordance with Tennessee law.

BE IT FURTHER RESOLVED, that all the resolutions of the Board of County Commissioners of Washington County, Tennessee conflicting with this resolution are hereby repealed.

BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024, the public welfare requiring it. The resolution shall be spread upon the minutes of the Board of County Commissioners of Washington County, Tennessee.

Introduced by Commissioner:
Seconded by Commissioner:
Commissioners Voting FOR:
Commissioners Voting AGAINST:
Commissioners Abstaining:
Commissioners Absent:

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 20th day of June, 2024.

CHERYL STOREY, County Clerk

GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the ____ day of _____ 2024.

CHERYL STOREY, County Clerk

APPROVED by County Mayor on this the ___ day of _____ 2024.

WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the __ day of _____ 2024, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

CHERYL STOREY, County Clerk

Approved as to form by the County Attorney this ____ day of _____ 2024.

ALLYSON L. WILKINSON, County Attorney

**WASHINGTON COUNTY, TENNESSEE
BOARD OF COUNTY COMMISSIONERS**

RESOLUTION NO. 24-06-02

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

WHEREAS, the Budget Committee has reported on its deliberations and recommended the adoption of appropriations for the various funds, departments, institutions, offices, and agencies of Washington County, Tennessee, for the ensuing Fiscal Year effective July 1, 2024, and after due consideration by the Board of County Commissioners, the following action is taken:

BE IT RESOLVED, that the Board of County Commissioners of Washington County, Tennessee, in regular session duly assembled, a quorum being present, on the 20th day of June 2024, that the amounts hereinafter set out are hereby appropriated for the purposes of meeting the expenses and funding the budget for the various departments, funds, institutions, offices, and agencies of Washington County, Tennessee, for the capital outlay, and for meeting the payment of the principal and interest on the County's indebtedness maturing during the Fiscal Year aforesaid in the following particulars, to wit:

ARTICLE I. REGULARLY FUNDED COUNTY BUDGETS

- | | | |
|----|---|---------------------|
| 1. | COUNTY GENERAL FUND (101):
The budget for this fund is reflected in Exhibit A attached hereto and which is hereby appropriated by line item with special appropriations contained herein and made a part hereof. | <u>\$62,659,090</u> |
| 2. | SOLID WASTE SANITATION FUND (116):
This budget for this fund is reflected in Exhibit B attached hereto and which is hereby appropriated by line item. | <u>\$2,446,970</u> |
| 3. | DRUG FUND (122):
This budget for this fund is reflected in Exhibit C attached hereto and which is hereby appropriated by line item. | <u>\$158,020</u> |
| 4. | ARPA SPECIAL REVENUE FUND (127) | <u>\$0</u> |

This budget for this fund is reflected in Exhibit D attached hereto and which is hereby appropriated by line item.

5. OPIOID SPECIAL REVENUE FUND \$0_
This budget for this fund is reflected in Exhibit E attached hereto and which is hereby appropriated by line item.

6. HIGHWAY FUND (131): \$15,869,289
This budget for this fund is reflected in Exhibit F attached hereto and which is hereby appropriated by line item.

7. DEBT SERVICE FUND (151): \$15,855,956
This budget for this fund is reflected in Exhibit G attached hereto and which is hereby appropriated by line item.

8. RURAL DEBT SERVICE FUND (152) \$338,892
This budget for this fund is reflected in Exhibit H attached hereto and which is hereby appropriated by line item.

9. GENERAL PURPOSE SCHOOL FUND (141): \$100,715,214
The budget for this fund is reflected in Exhibit I attached hereto and which is hereby appropriated by line item.

10. NUTRITION FUND (143): \$4,905,529
The budget for this fund is reflected in Exhibit J attached hereto and which is hereby appropriated by line item.

- 11.. CAPITAL PROJECTS FUND (171): \$4,761,000
The budget for this fund is reflected in Exhibit K attached hereto and which is hereby appropriated by line item.

12. EDUCATION CAPITAL PROJECTS FUND (177): \$2,686,000
The budget for this fund is reflected in Exhibit L attached hereto and which is hereby appropriated by line item.

13. EMPLOYEE HEALTH INSURANCE FUND (263): \$8,578,587
The budget for this fund is reflected in Exhibit
M attached hereto and which is hereby
appropriated by line item.

BE IT FURTHER RESOLVED that the budget (appropriation accounts and revenue sources) for the School Federal Projects Fund (142) shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

ARTICLE II: MISCELLANEOUS SPECIAL AND CHARITABLE AND NON-PROFIT ORGANIZATIONS:

AND BE IT FURTHER RESOLVED:

WHEREAS, it appearing to the Board of County Commissioners that by virtue of Title 5, Chapter 9, Tennessee Code Annotated, a county legislative body is authorized to make appropriations to various county organizations specifically authorized by said statute; and

WHEREAS, notice is required by said statute and pursuant thereto, notice of the consideration of such authorized special appropriation has been made in accordance with the law; and

WHEREAS, the Board of County Commissioners recognizes various non-profit, charitable and other statutorily authorized organizations located in Washington County serve a necessary and useful purpose and have great need for funds to carry on those worthwhile endeavors which promote the general welfare of Washington County; now therefore,

BE IT FURTHER RESOLVED, BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, TENNESSEE, that the following non-profit, charitable, civic and other statutorily authorized organizations be appropriated the sums hereinafter set forth, as follows:

SECTION 1. EMBREEVILLE VOLUNTEER FIRE DEPARTMENT

That \$ 180,000 be appropriated to the Embreeville Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 2. FALL BRANCH FIRE DEPARTMENT

That \$ 180,000 be appropriated to the Fall Branch Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 3. GRAY VOLUNTEER FIRE DEPARTMENT

That \$ 180,000 be appropriated to the Gray Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 4. JONESBOROUGH FIRE DEPARTMENT

That \$ 135,000 be appropriated to the Jonesborough Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 5. LIMESTONE VOLUNTEER FIRE DEPARTMENT

That \$ 180,000 be appropriated to the Limestone Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 6. NOLICHUCKY VOLUNTEER FIRE DEPARTMENT

That \$ 180,000 be appropriated to the Nolichucky Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 7. PINEY FLATS VOLUNTEER FIRE DEPARTMENT

That \$ 16,500 be appropriated to the Piney Flats Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 8. SULPHUR SPRINGS VOLUNTEER FIRE DEPARTMENT

That \$ 180,000 be appropriated to the Sulphur Springs Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 9. WATAUGA VOLUNTEER FIRE DEPARTMENT

That \$ 46,000 be appropriated to the Watauga Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 10. WEST CARTER COUNTY VOLUNTEER FIRE DEPARTMENT

That \$ 11,000 be appropriated to the West Carter County Volunteer Fire Department to provide fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 11. JOHNSON CITY FIRE DEPARTMENT – FIRE SERVICE

That \$ 106,000 be appropriated to the Johnson City Fire Department (for Fire Service) to promote the health and welfare of the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 12. JOHNSON CITY FIRE DEPARTMENT – TRAINING

That \$ 110,000 be appropriated to the Johnson City Fire Department (for Training) to promote the health and welfare of the citizens of Washington County; identified as Line Item No. 54310-316.

SECTION 13. FALL BRANCH FIRE DEPARTMENT- FIRST RESPONSE TEAM

That \$ 109,600 be appropriated to the Fall Branch Fire Department - First Response Team to promote the health and safety of Washington County residents; identified as Line Item No. 54420-316.

SECTION 14. WASHINGTON CO. EMERGENCY COMMUNICATION

That \$ 1,485,000 be appropriated to the Washington County Emergency Communication (911) to promote the health and welfare of the citizens of Washington County; identified as Line Item No. 54900-316.

SECTION 15. WASHINGTON CO. EMERGENCY COMMUNICATION – SHERIFF DISPATCH

That \$ 148,023 be appropriated to the Washington County Emergency Communication (911) (Sheriff dispatch) to promote the health and welfare of the citizens of Washington County; identified as Line Item No. 54900-316.

SECTION 16. WASHINGTON COUNTY/JOHNSON CITY ANIMAL CONTROL

That \$ 250,000 be appropriated to the Washington County/Johnson City Animal Control Program to promote the health and safety of the citizens of Washington County; identified as Line Item No. 55120-316.

SECTION 17. WASHINGTON COUNTY-JOHNSON CITY E.M.S.

That \$ 2,571,753 be appropriated to the Washington County-Johnson City E.M.S. to provide emergency medical service to the residents of Washington County; identified as Line Item No. 55130-316.

SECTION 18. FRONTIER HEALTH

That \$ 21,000 be appropriated to the Frontier Health to promote the health and welfare of citizens of Washington County, Tennessee; identified as Line Item No. 55310-316.

SECTION 19. FIRST TENNESSEE HUMAN RESOURCES AGENCY

That \$ 39,977 be appropriated to the First Tennessee Human Resources Agency to promote the purposes of the Agency; identified as Line Item No. 56100-316.

SECTION 20. JOHNSON CITY SENIOR CITIZENS CENTER

That \$ 38,000 be appropriated to the Johnson City Senior Citizens Center Foundation to promote the health and welfare of Washington County's senior citizens; identified as Line Item No. 56100-316.

SECTION 21. JONESBOROUGH SENIOR CENTER

That \$ 47,500 be appropriated to the Jonesborough Senior Center to promote the health and welfare of Washington County's senior citizens; identified as Line Item No. 56100-316.

SECTION 22. JOHNSON CITY PUBLIC LIBRARY

That \$ 102,000 be appropriated to the Johnson City Public Library to provide for the educational needs of Washington County residents; identified as Line Item No. 56500-316.

SECTION 23. WC IMAGINATION LIBRARY (DOLLY PARTON)

That \$ 25,000 be appropriated to the Johnson City Public Library to assist in the funding of Dolly Parton's Imagination Library program for the educational needs of Washington County residents; identified as Line Item No. 56500-316.

SECTION 24. ETSU PERFORMING ARTS CENTER

That \$ 100,000 be appropriated from Restricted Reserves to East Tennessee State University (ETSU) for the construction of a performing arts center; identified as Line Item No. 56900-316.

SECTION 25. THE HERITAGE ALLIANCE

That \$ 15,000 be appropriated to the Heritage Alliance, which operates the Jonesborough/Washington County Museum; identified as Line Item No. 56900-316.

SECTION 26. FOREST RESOURCE SERVICES

That \$ 1,500 be appropriated to the Tennessee Department of Conservation to promote the health and safety of Washington County residents; identified as Line Item No. 57300-326.

SECTION 27. APPALACHIAN R C & D COUNCIL

That \$ 5,000 be appropriated to Appalachian Resource Conservation & Development Council (Appalachian RC&D Council); identified as Line Item No. 57900.316.

SECTION 28. NORTHEAST TENNESSEE TOURISM COUNCIL, INC.

That \$ 10,000 be appropriated to the Northeast Tennessee Tourism Council, Inc. to promote tourism in Washington County; identified as Line Item No. 58110-316.

SECTION 29. FIRST TN DEVELOPMENT DISTRICT

That \$ 20,615 be appropriated to the First TN Development District to promote the health and welfare of the citizens of Washington County, Tennessee, as identified as Line Item No. 58190-316.

SECTION 30. WASHINGTON COUNTY EDC

That \$ 200,000 be appropriated to the Washington County Economic Development Council (Washington County EDC); identified as Line Item No. 58190-316.

SECTION 31. TRI-CITIES AIRPORT/FOREIGN TRADE ZONE

That \$ 19,854 be appropriated to Tri-Cities Airport/Foreign Trade Zone to promote foreign trade; identified as Line Item No. 58220-316.

SECTION 32. NORTHEAST STATE SCHOLARSHIP FUND

That \$ 22,500 be appropriated to Northeast State Scholarship Fund; identified as Line Item No. 58500-316.

SECTION 33. TENNESSEE VOCATIONAL TRAINING CENTER

That \$ 18,000 be appropriated to the Tennessee Vocational Training Center to promote the health and welfare of the citizens of Washington County, Tennessee; as identified as Line Item No. 58500-316.

SECTION 33. TENNESSEE VOCATIONAL TRAINING CENTER

That \$ 260,000 be appropriated to the Jonesborough Fire Department to provide paid fire protection to the citizens of Washington County; identified as Line Item No. 54310-316.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 1-30, inclusive, above are made subject to the following conditions:

(1) That the non-profit, charitable and other statutorily authorized organizations to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such organization in accordance with Title 5, Chapter 9, Tennessee Code Annotated.

(2) That said funds must only be used by the named non-profit charitable and other organizations in furtherance of their respective purposes benefiting the general welfare of the residents of Washington County.

(3) That it is the expressed interest of the Board of County Commissioners of Washington County in providing these funds to the above-named 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 such organizations and this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED, that Washington County shall pay the Occupational Privilege Tax imposed by T.C.A. 67-4-170 on behalf of the professional's subject to the tax who are employed by the County.

ARTICLE III. EXPENDITURE OF FEES BY COUNTY OFFICES

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, Register, Sheriff, and Clerk and Master, and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commission and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and 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 commission and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

ARTICLE IV. AUTHORIZATION FOR MAYOR TO COMPROMISE AND SETTLE LIABILITY CLAIMS

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and empowered by the County Legislative Body to compromise and settle those lawsuits and claims seeking monetary damages that are brought against the County and/or its officials, employees, and agents acting in their official capacity. The County Mayor, on behalf of the County and its officials, employees and agents acting in their official capacity, is also authorized to reject settlement demands and offers to compromise made by opposing parties. This authority granted to the Mayor is limited to \$50,000.00 aggregate payable to all claimants seeking damages, costs and opposing counsel's attorney's fees for one or more causes of action, claims, suits, and/or debts that arise from a single event, occurrence or course of conduct. The Mayor is not authorized to compromise or settle claims that bind or commit the Board of County Commissioners to future or recurring appropriations. The aggregate expenditures by the Mayor to compromise and settle claims during the Fiscal Year effective July 1, 2024, and ending June 30, 2025, shall in no instance be more than the amount herein appropriated by the Board of County Commissioners for said purpose. The County Mayor shall notify the budget committee of all expenditures made pursuant to this authorization.

ARTICLE V. LIMITATION ON EXPENDITURE OF APPROPRIATIONS

BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers 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, the 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 ending June 30, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

ARTICLE VI. FUTURE RESOLUTIONS

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 fiscal 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 Tenn. Code Ann. § 9-21-403.

ARTICLE VII. REVENUE ANTICIPATION NOTES

BE IT FURTHER RESOLVED, that the Mayor and County Clerk are hereby authorized to borrow money on tax anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay the expenses herein authorized until the taxes and other revenue for fiscal year 2024-2025 have been collected. The proceeds of loans for each individual fund shall not exceed sixty percent (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 money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 10, 2025.

ARTICLE VIII. DELINQUENT PROPERTY TAXES

BE IT FURTHER RESOLVED, that the delinquent County property taxes for the tax 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 fiscal year 2025. The Clerk and Master or Circuit Court Clerk, for those delinquent tax cases filed in their respective courts, and the Trustee are hereby authorized and directed to make such apportionment accordingly.

ARTICLE IX. YEAR-END BALANCES

BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse, and be of no further effect at the end of the fiscal year at June 30, 2025.

ARTICLE X. REPEALING PROVISION

BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

ARTICLE XI. EFFECTIVE DATE

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

Introduced by Commissioner:
Seconded by Commissioner:
Commissioners Voting FOR:
Commissioners Voting AGAINST:
Commissioners Abstaining:
Commissioners Absent:

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 20th day of June, 2024.

CHERYL STOREY, County Clerk

GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the ____ day of _____ 2024.

CHERYL STOREY, County Clerk

APPROVED by County Mayor on this the ____ day of _____ 2024.

WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the ____ day of _____ 2024, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

CHERYL STOREY, County Clerk

Approved as to form by the County Attorney this ____ day of _____ 2024.

Pending Commission Approval
DRAFT



Washington County

FY2025 Budget

101 - General Fund

DRAFT
Pending Commission Approval

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
101	GENERAL FUND							
40000	TOTAL LOCAL TAXES							
40110	CURRENT PROPERTY TAX 000 _	27,868,036	27,637,443	27,844,724	9,347,876	37,192,600	9,555,157	35%
40120	TRUSTEE COLLECTION - 000 _	383,480	388,963	391,880	0	391,880	2,917	1%
40125	TRUSTEE COLLECTION-B 000 _	1,108	4,000	4,030	0	4,030	30	1%
40130	CIRCUIT/C&M - PRIOR 000 _	123,160	190,000	191,425	0	191,425	1,425	1%
40140	INTEREST AND PENALTY 000 _	121,111	121,215	122,124	0	122,124	909	1%
40161	PAYMENT IN LIEU-OF T 000 _	2,155	1,800	1,814	0	1,814	14	1%
40162	PILOT - LOCAL UTILIT 000 _	0	400,000	403,000	22,000	425,000	25,000	6%
40163	PILOT - OTHER 000 _	5,832	5,000	5,038	0	5,038	38	1%
40210	LOCAL OPTION SALES T 000 _	3,661,524	4,021,000	4,021,000	29,000	4,050,000	29,000	1%
40250	LITIGATION TAX - GEN 000 _	171,226	150,000	150,000	20,000	170,000	20,000	13%
40260	LITIGATION TAX - ETS 000 _	17,513	0	0	0	0	0	0%
40268	LITIGATION TAX - COU 000 _	201,101	190,000	190,000	5,000	195,000	5,000	3%
40270	BUSINESS TAX 000 _	982,966	775,000	775,000	200,000	975,000	200,000	26%
40320	BANK EXCISE TAX 000 _	225,794	150,000	150,000	80,000	230,000	80,000	53%
40330	WHOLESALE BEER TAX 000 _	317,579	360,000	360,000	20,000	380,000	20,000	6%
40390	JUDGES - GENERAL SES 000 _	124,212	105,000	105,000	25,000	130,000	25,000	24%
40---	--- *TOTAL LOC	34,206,797	34,499,421	34,715,035	9,748,876	44,463,911	9,964,490	29%
41000	TOTAL LICENSES AND PERMITS							
41110	MARRIAGE LICENSES 000 _	3,015	3,000	3,000	0	3,000	0	0%
41140	CABLE TV FRANCHISE 000 _	450,152	540,000	540,000	-40,000	500,000	-40,000	-7%
41520	BUILDING PERMITS 000 _	583,802	480,000	480,000	0	480,000	0	0%
41590	OTHER PERMITS - HAND 000 _	3,840	0	0	0	0	0	0%
41---	--- *TOTAL LIC	1,040,809	1,023,000	1,023,000	-40,000	983,000	-40,000	-4%
42000	FINES							
42110	FINES (CIRCUIT) 000 _	7,374	25,000	25,000	-16,500	8,500	-16,500	-66%
42210	FINES (CRIMINAL) 000 _	3,250	6,000	6,000	1,000	7,000	1,000	17%
42220	OFFICERS COSTS (CRIM 000 _	11,297	0	0	0	0	0	0%
42241	DRUG COURT FEES (CRI 000 _	904	2,000	2,000	0	2,000	0	0%
42250	JAIL FEES (CRIMINAL) 000 _	10,764	20,000	20,000	-7,000	13,000	-7,000	-35%
42280	DUI TREATMENT FINES 000 _	1,282	2,000	2,000	0	2,000	0	0%
42290	DATA ENTRY FEE (CRIM 000 _	6,083	8,000	8,000	-500	7,500	-500	-6%
42291	COURTROOM SEC FEE (C 000 _	16,854	25,000	25,000	-8,000	17,000	-8,000	-32%
42292	VICTIMS ASSISTANCE (000 _	4,415	0	0	0	0	0	0%
42310	FINES (SESSIONS) 000 _	56,560	100,000	100,000	-45,000	55,000	-45,000	-45%
42320	OFFICERS COSTS (SESS 000 _	66,283	80,000	80,000	-10,000	70,000	-10,000	-13%
42330	GAME AND FISH FINES 000 _	148	200	200	0	200	0	0%
42341	DRUG COURT FEES (SES 000 _	8,538	10,000	10,000	0	10,000	0	0%
42350	JAIL FEES (SESSIONS) 000 _	86,381	118,000	118,000	-3,000	115,000	-3,000	-3%
42380	DUI FINES (SESSIONS) 000 _	14,061	17,000	17,000	-1,000	16,000	-1,000	-6%
42390	DATA ENTRY FEE (SESS 000 _	30,368	35,000	35,000	-1,000	34,000	-1,000	-3%
42391	COURTROOM SEC FEE (S 000 _	2,489	5,000	5,000	0	5,000	0	0%
42392	VICTIMS ASSISTANCE (000 _	42,775	0	0	0	0	0	0%
42410	FINES (JUVENILE) 000 _	35	1,000	1,000	-900	100	-900	-90%
42420	OFFICERS COSTS (JUVE 000 _	2,132	5,000	5,000	-3,000	2,000	-3,000	-60%
42490	DATA ENTRY FEE (JUVE 000 _	852	1,500	1,500	0	1,500	0	0%
42491	COURTROOM SEC FEE (J 000 _	8	0	0	0	0	0	0%

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
101	GENERAL FUND							
42000	FINES							
42520	OFFICERS COSTS (CHAN 000 _	2,527	2,500	2,500	100	2,600	100	4%
42530	DATA ENTRY FEE (CHAN 000 _	5,422	5,000	5,000	500	5,500	500	10%
42591	COURTROOM SEC FEE (C 000 _	612	500	500	0	500	0	0%
42610	FINES (SHERIFF) 000 _	28,709	40,000	40,000	0	40,000	0	0%
42610	FINES (ENVIRONMENTAL 250 ENVIR CRT	5,902	2,500	6,000	1,000	7,000	4,500	180%
42910	PROCEEDS FROM CONFIS 000 _	523	0	0	0	0	0	0%
42---	--- *FINES	416,548	511,200	514,700	-93,300	421,400	-89,800	-18%
43000	CHARGES FOR CURRENT SERVICES							
43170	WORK RELEASE CHARGES 000 _	6,553	1,000	1,000	2,000	3,000	2,000	200%
43350	COPY FEES 000 _	573	1,100	1,100	0	1,100	0	0%
43350	COPY FEES - ARCHIVES 000 _	433	400	400	0	400	0	0%
43360	LIBRARY FEES 000 _	10,323	5,000	5,000	4,500	9,500	4,500	90%
43365	ARCHIVES & RECORDS M 000 _	240,558	270,000	270,000	2,000	272,000	2,000	1%
43366	GREENBELT LATE APPLI 000 _	150	0	0	0	0	0	0%
43370	TELEPHONE COMMISSION 000 _	38,306	88,000	40,000	0	40,000	-48,000	-55%
43370	TEL COMM EQUIP (SHER 251 TEL COMM E	31,341	70,000	40,000	0	40,000	-30,000	-43%
43370	SHERIFF CHIRPER COMM 803 CHIRPER CO	64,511	85,000	85,000	0	85,000	0	0%
43380	INMATE E-CIG COMMISS 213 INMATE eCI	225,335	474,400	150,000	0	150,000	-324,400	-68%
43382	LAW ENFORCEMENT E CI 818 E CITATION	5,974	1,000	4,000	0	4,000	3,000	300%
43383	ADDITIONAL \$3 TITLE 809 ADD'T TITL	111,647	124,000	125,000	0	125,000	1,000	1%
43392	DATA PROCESSING - RE 806 DATA PROCE	33,322	50,000	36,000	0	36,000	-14,000	-28%
43394	DATA PROCESSING FEE 000 _	4,503	6,000	6,000	0	6,000	0	0%
43395	SEXUAL OFFENDER REG 000 _	7,050	0	0	0	0	0	0%
43396	DATA PROCESSING - CO 000 _	12,912	16,000	12,000	0	12,000	-4,000	-25%
43397	SUBS/FILING FEE (CIR 000 _	10,100	10,000	11,000	0	11,000	1,000	10%
43399	ELECTRONIC INSURANCE 812 ELECTRONIC	14,075	5,000	12,000	0	12,000	7,000	140%
43990	OTHER CHGS FOR SERVI 000 _	283	90,000	90,000	0	90,000	0	0%
	<u>Bdgt Year Bdgt Type Budget Detail Description Amount</u>							
	2024-2025 PROPOSED Schools - SRO contribution					90,000.00		
43990	SHERIFF FINGER PRINT 255 FINGER PRI	540	0	0	0	0	0	0%
43---	--- *CHARGES F	818,489	1,296,900	888,500	8,500	897,000	-399,900	-31%
44000	TOTAL OTHER LOCAL REVENUE							
44110	INVESTMENT INCOME 000 _	71,610	0	0	0	0	0	0%
44120	LEASE REVENUE 000 _	136,815	108,300	125,000	0	125,000	16,700	15%
44130	SALE OF MATERIALS & 000 _	527	0	0	0	0	0	0%
44131	COMMISSARY COMMISSIO 000 _	60,958	90,000	60,000	0	60,000	-30,000	-33%
44170	MISCELLANEOUS REFUND 000 _	35,215	25,000	30,000	-30,000	0	-25,000	-100%
44514	JOINT VENTURES 000 _	1,217	0	0	0	0	0	0%
44530	SALE OF EQUIPMENT 000 _	68,261	40,000	0	0	0	-40,000	-100%
44540	SALE OF PROPERTY 000 _	726	0	0	0	0	0	0%
44560	DAMAGES RECOVERED FR 000 _	120	0	0	0	0	0	0%
44570	CONTRIBUTIONS & GIFT 000 _	1,000	0	0	0	0	0	0%
44990	OTHER LOCAL REVENUE 000 _	59,900	66,557	0	133,114	133,114	66,557	100%
	<u>Bdgt Year Bdgt Type Budget Detail Description Amount</u>							
	2024-2025 PROPOSED APC - Livestock Specialist Funding					133,114.00		

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
101	GENERAL FUND							
44000	TOTAL OTHER LOCAL REVENUE							
44---	--- *TOTAL OTH	436,349	329,857	215,000	103,114	318,114	-11,743	-4%
45000	FEES RECEIVED FROM COUNTY OFFI							
45510	COUNTY CLERK-FEES IN 000 _	1,312,732	1,500,000	1,600,000	40,000	1,640,000	140,000	9%
45520	CIR CRT CLK-FEES IN 000 _	471,728	625,000	625,000	-15,000	610,000	-15,000	-2%
45540	GEN SESS CRT-FEES IN 000 _	930,652	950,000	950,000	45,000	995,000	45,000	5%
45550	CLK & MASTER-FEES IN 000 _	501,910	450,000	450,000	20,000	470,000	20,000	4%
45560	JUV CRT CLK-FEES IN 000 _	17,429	20,000	20,000	0	20,000	0	0%
45580	REGISTER-FEES IN LIE 000 _	568,691	940,000	700,000	-10,000	690,000	-250,000	-27%
45610	TRUSTEE-FEES IN LIEU 000 _	2,535,921	2,300,000	2,600,000	0	2,600,000	300,000	13%
45---	--- *FEES RECE	6,339,063	6,785,000	6,945,000	80,000	7,025,000	240,000	4%
46000	STATE OF TENNESSEE							
46110	JUVENILE SERVICES PR 000 _	4,500	0	0	0	0	0	0%
46210	LAW ENFORCEMENT TRAI 000 _	79,200	79,200	0	0	0	-79,200	-100%
46290	JAIL-EVIDENCE BASED 211 JAIL EBP 2	286,477	386,448	386,618	0	386,618	170	0%
46290	SCHOOL RESOURCE OFFI 212 SRO	975,000	1,050,000	0	0	0	-1,050,000	-100%
46290	FY24 TRAINING EQUIPM 238 TRAINING E	0	15,000	0	0	0	-15,000	-100%
46290	HIRING, RECRUIT & TR 245 HIRING, RE	0	40,000	0	0	0	-40,000	-100%
46290	CONFINEMENT FACILITI 246 CONFINE FA	283,620	348,000	0	0	0	-348,000	-100%
46290	OTH PUB/VIOLENT CRIM 249 VCIF 24-25	163,776	179,846	84,877	0	84,877	-94,969	-53%
46290	FY24 THSO ALOCHOL SA 257 THSO GRANT	18,060	50,000	0	0	0	-50,000	-100%
46290	FY24 THSO MULTPL VIO 257 THSO GRANT	9,765	50,000	0	0	0	-50,000	-100%
46290	THSO GRANT Z23THS347 259 THSO GRANT	33,235	0	0	0	0	0	0%
46310	HEALTH DGA GRANT 825 HEALTH DGA	778,189	1,194,756	1,350,873	0	1,350,873	156,117	13%
46430	LITTER PROGRAM 000 _	76,485	72,100	72,100	0	72,100	0	0%
46820	INCOME TAX 000 _	2,439	0	0	0	0	0	0%
46830	BEER TAX 000 _	18,498	20,000	20,000	0	20,000	0	0%
46835	CLERK CERTIFICATE OF 811 COUNTY CLE	17,193	19,000	18,000	0	18,000	-1,000	-5%
46840	ALCOHOLIC BEVERAGE T 000 _	243,953	205,000	250,000	0	250,000	45,000	22%
46852	STATE REVENUE SHARIN 000 _	212,987	290,000	230,000	0	230,000	-60,000	-21%
46855	SPORTS BETTING TAX 000 _	109,504	70,000	0	0	0	-70,000	-100%
46915	CONTRACTED PRISONER 000 _	1,055,673	2,006,383	1,500,000	0	1,500,000	-506,383	-25%
46960	ELECTION ADMIN SALAR 000 _	11,373	15,200	15,200	0	15,200	0	0%
46980	AOC 2023 COURT SECUR 237 AOC 2023 C	0	64,969	0	0	0	-64,969	-100%
46980	STATE MENTAL HEALTH 239 MENTALHLTH	88,581	155,000	155,000	0	155,000	0	0%
46980	OTH ST GRANTS/RECOVE 241 RECOVERY C	101,558	100,500	100,500	3,500	104,000	3,500	3%
46980	RECOVERY COURT-BABY 241 RECOVERY C	0	0	0	62,500	62,500	62,500	0%
46980	ECD SITE DEV GRANT 2 431 TN ECD SDG	437,335	0	0	0	0	0	0%
46980	ELECTION COMM COMPUT 634 FY24 TN CO	0	18,403	0	0	0	-18,403	-100%
46980	HAVA ELECTION SEC GR 635 HAVA ELECT	2,403	0	0	0	0	0	0%
46980	LIBRARY TOP GRANT FY 762 TOP GRANT	0	500	0	0	0	-500	-100%
46990	OTHER STATE REVENUES 000 _	435,960	276,965	110,000	0	110,000	-166,965	-60%
	<u>Bdgt Year</u> <u>Bdgt Type</u> <u>Budget Detail Description</u> <u>Amount</u>							
	2024-2025 PROPOSED Unclaimed Property					110,000.00		
46990	TVA BOONE DAM ECONOM 410 TVA BOONE	489,039	275,000	225,000	0	225,000	-50,000	-18%
46---	--- *STATE OF	5,934,803	6,982,270	4,518,168	66,000	4,584,168	-2,398,102	-34%

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
101	GENERAL FUND							
47000	FEDERAL GOVERNMENT							
47220	EMPG GRANT 000 _	69,179	62,500	62,500	0	62,500	0	0%
47235	HOMELAND SECURITY GR 265 HOMELAND S	145,623	145,641	0	0	0	-145,641	-100%
47235	HOMELAND SECURITY GR 266 HOMELAND S	2,893	2,893	0	0	0	-2,893	-100%
47235	HOMELAND SECURITY GR 267 HOMELAND S	0	0	128,000	0	128,000	128,000	0%
47250	LAW ENFORCEMENT GRAN 000 _	10,303	0	0	0	0	0	0%
47250	THSO SATURATION GRAN 259 THSO GRANT	12,185	33,958	0	0	0	-33,958	-100%
47590	OTH STATE/2024 TOP G 762 TOP GRANT	200	0	0	0	0	0	0%
47590	TN LIBRARY TECH GRAN 763 FY24 LIBR	0	743	0	0	0	-743	-100%
47700	ASSET FORFEITURE FUN 821 ASSET FORF	2,561	0	0	0	0	0	0%
47990	OTHER DIRECT FEDERAL 000 _	0	30,000	0	0	0	-30,000	-100%
47990	LOC ASST & TRIBAL CO 061 LATCF	50,000	0	0	0	0	0	0%
47990	FY24 EDWARD BYRNE JA 209 FY24 BYRNE	0	31,657	0	0	0	-31,657	-100%
47990	FEDERAL PRISONER TRA 252 FED PRIS T	17,713	0	0	0	0	0	0%
47990	FEDERAL PRISONER BOA 253 FED PRIS B	1,611,470	1,645,332	1,645,332	0	1,645,332	0	0%
47990	FED INCENT PRG 254 FED INCENT	22,900	0	30,000	0	30,000	30,000	0%
47---	--- *FEDERAL G	1,945,027	1,952,724	1,865,832	0	1,865,832	-86,892	-4%
48000	OTHER GOVERNMENT AND CITIZENS							
48130	TOWN OF JONESBOROUGH 171 JONESBOROU	0	13,500	13,500	0	13,500	0	0%
48140	CONTRACTED SERVICES 000 _	189,529	160,000	195,000	0	195,000	35,000	22%
48990	OTHER GOVTS/OTHER RE 000 _	0	4,590	0	0	0	-4,590	-100%
48990	NAT'L ASSN OF SOIL C 620 SOIL CONSE	26,250	0	0	0	0	0	0%
48990	OTHER GRANTS - WEST 759 SENIORFOUN	0	254	0	0	0	-254	-100%
48---	--- *OTHER GOV	215,779	178,344	208,500	0	208,500	30,156	17%
49000	OTHER SOURCES (NON-REVENUE)							
49700	INSURANCE RECOVERY 000 _	55,036	55,036	0	0	0	-55,036	-100%
49800	TRANSFERS IN 000 _	337,049	8,500,000	0	0	0	-8,500,000	-100%
49800	JAIL - MENTAL HEALTH 235 JAIL MENTA	0	523,049	125,550	0	125,550	-397,499	-76%
49810	CITY TRANSFERS 000 _	42,155	119,795	150,000	-30,325	119,675	-120	0%
	<u>Bdgt Year</u> <u>Bdgt Type</u> <u>Budget Detail Description</u> <u>Amount</u>							
	2024-2025 PROPOSED JC EMA 50/50					119,675.00		
49999	FUND BALANCE 000 _	0	162,500	137,500	-137,500	0	-162,500	-100%
49999	ETSU PER ARTS CENTER 860 ETSU PERF	0	0	0	100,000	100,000	100,000	0%
49---	--- *OTHER SOU	434,240	9,360,380	413,050	-67,825	345,225	-9,015,155	-96%
-----	--- *GENERAL F	51,787,904	62,919,096	51,306,785	9,805,365	61,112,150	-1,806,946	-3%

Number of Accounts: 143

***** End of report *****

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
51100	COUNTY COMMISSION							
000	-							
191	BOARD MEMBER FEES	67,500	67,500	67,500	0	67,500	0	0%
199	OTHER PER DIEM AND FEES	1,200	1,200	1,200	0	1,200	0	0%
201	SOCIAL SECURITY	4,259	4,200	4,200	0	4,200	0	0%
204	PENSIONS	6,099	4,506	6,300	100	6,400	1,894	42%
212	EMPLOYER MEDICARE	996	990	990	0	990	0	0%
312	CONTRACTS - PRIVATE AGENCI	4,272	40,500	40,500	0	40,500	0	0%
320	DUES AND MEMBERSHIPS	9,077	10,817	10,817	0	10,817	0	0%
334	MAINTENANCE AGREEMENTS	11,357	14,800	14,800	0	14,800	0	0%
351	RENTALS	65	300	300	0	300	0	0%
355	TRAVEL	4,939	8,000	8,000	0	8,000	0	0%
356	REGISTRATION FEES	3,000	3,950	3,950	0	3,950	0	0%
422	FOOD SUPPLIES	1,441	1,000	1,000	0	1,000	0	0%
435	OFFICE SUPPLIES	535	500	500	0	500	0	0%
513	WORKMAN'S COMPENSATION INS	125	140	140	1,460	1,600	1,460	1,043%
599	OTHER CHARGES	0	2,000	2,000	0	2,000	0	0%
799	OTHER CAPITAL OUTLAY	0	10,000	90,100	0	90,100	80,100	801%
---		114,865	170,403	252,297	1,560	253,857	83,454	49%
---		114,865	170,403	252,297	1,560	253,857	83,454	49%
51210	BOARD OF EQUALIZATION							
000	-							
191	BOARD & COMMITTEE MEMBERS	0	10,000	10,000	0	10,000	0	0%
513	WORKMAN'S COMPENSATION INS	0	0	0	240	240	240	0%
---		0	10,000	10,000	240	10,240	240	2%
---		0	10,000	10,000	240	10,240	240	2%
51300	COUNTY MAYOR							
000	-							
101	COUNTY OFFICIAL	158,436	158,436	166,357	0	166,357	7,921	5%
103	ASSISTANT(S)	63,731	66,287	66,287	3,900	70,187	3,900	6%
201	SOCIAL SECURITY	13,995	13,940	14,430	250	14,680	740	5%
204	PENSIONS	26,727	27,040	29,090	490	29,580	2,540	9%
205	EMPLOYEE AND DEPENDENT INS	24,664	23,800	23,800	2,900	26,700	2,900	12%
212	EMPLOYER MEDICARE	3,273	3,260	3,380	60	3,440	180	6%
299	OTHER FRINGE BENEFITS	6,486	6,600	6,600	0	6,600	0	0%
307	COMMUNICATION (CO MAYOR)	506	1,500	1,500	0	1,500	0	0%
312	CONTRACTS - PRIVATE AGENCI	61	500	0	250	250	-250	-50%
320	DUES AND MEMBERSHIPS	2,830	5,600	6,600	0	6,600	1,000	18%
334	MAINTENANCE AGREEMENTS	1,953	2,840	3,500	0	3,500	660	23%
348	POSTAL CHARGES (CO MAYOR)	8	100	100	0	100	0	0%
351	RENTALS	3,158	3,400	3,400	0	3,400	0	0%
355	TRAVEL (CO MAYOR)	1,436	4,000	4,000	0	4,000	0	0%
356	REGISTRATION FEES	650	1,000	1,000	0	1,000	0	0%
414	DUPLICATING SUPPLIES	234	300	300	0	300	0	0%
435	OFFICE SUPPLIES (CO MAYOR)	248	300	300	0	300	0	0%
437	PERIODICALS	180	300	300	0	300	0	0%
513	WORKMAN'S COMPENSATION INS	377	380	380	3,360	3,740	3,360	884%
599	OTHER CHARGES	75	1,500	2,000	0	2,000	500	33%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
51300	COUNTY MAYOR							
000	--							
---		309,028	321,083	333,324	11,210	344,534	23,451	7%
---		309,028	321,083	333,324	11,210	344,534	23,451	7%
51400	COUNTY ATTORNEY							
000	--							
105	SUPERVISOR/DIRECTOR	168,683	175,430	175,430	3,900	179,330	3,900	2%
133	PARAPROFESSIONALS	45,960	47,938	51,398	3,900	55,298	7,360	15%
161	SECRETARY(S)	0	70	0	0	0	-70	-100%
188	BONUS PAYMENTS	0	130	0	0	0	-130	-100%
201	SOCIAL SECURITY	12,568	13,808	14,070	500	14,570	762	6%
204	PENSIONS	25,821	26,750	28,360	980	29,340	2,590	10%
205	EMPLOYEE AND DEPENDENT INS	16,338	37,000	17,000	700	17,700	-19,300	-52%
212	EMPLOYER MEDICARE	3,018	3,225	3,290	120	3,410	185	6%
307	COMMUNICATION	123	0	0	0	0	0	0%
320	DUES AND MEMBERSHIPS	583	1,250	1,250	0	1,250	0	0%
331	LEGAL SERVICES	28,623	98,740	50,000	0	50,000	-48,740	-49%
332	LEGAL NOTICES	80	500	500	0	500	0	0%
334	MAINTENANCE AGREEMENTS	1,897	4,360	5,750	0	5,750	1,390	32%
348	POSTAL CHARGES	87	200	200	0	200	0	0%
351	RENTALS	952	1,300	1,300	0	1,300	0	0%
355	TRAVEL	440	1,750	1,750	0	1,750	0	0%
356	REGISTRATION FEES	995	2,225	2,225	0	2,225	0	0%
411	DATA PROCESSING SUPPLIES	0	200	200	0	200	0	0%
435	OFFICE SUPPLIES	2,708	3,000	3,000	0	3,000	0	0%
437	PERIODICALS	6,982	7,500	7,500	0	7,500	0	0%
499	OTHER SUPPLIES AND MATERIA	105	400	400	0	400	0	0%
513	WORKMAN'S COMPENSATION INS	390	440	440	-200	240	-200	-45%
599	OTHER CHARGES	0	500	500	0	500	0	0%
---		316,353	426,716	364,563	9,900	374,463	-52,253	-12%
050	ENVIRONMENTAL COURT CLEAN-UP							
332	ENVIRON COURT RECORDING FE	42	0	0	0	0	0	0%
---		42	0	0	0	0	0	0%
---		316,395	426,716	364,563	9,900	374,463	-52,253	-12%
51500	ELECTION COMMISSION							
000	--							
101	COUNTY OFFICIAL	102,029	102,029	107,131	0	107,131	5,102	5%
106	DEPUTIES	197,367	212,921	235,000	-500	234,500	21,579	10%
169	PART-TIME PERSONNEL	64,001	100,180	144,950	0	144,950	44,770	45%
188	BONUS PAYMENTS	0	0	4,500	-4,500	0	0	0%
192	ELECTION COMMISSION	22,200	22,200	22,200	0	22,200	0	0%
193	ELECTION WORKERS	24,280	37,555	80,000	0	80,000	42,445	113%
201	SOCIAL SECURITY	22,939	27,120	31,500	-2,140	29,360	2,240	8%
204	PENSIONS	30,956	37,893	33,000	9,720	42,720	4,827	13%
205	EMPLOYEE AND DEPENDENT INS	64,263	108,171	94,000	-34,700	59,300	-48,871	-45%
212	EMPLOYER MEDICARE	5,365	6,345	7,500	-620	6,880	535	8%
299	OTHER FRINGE BENEFITS	183	0	0	0	0	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
51500	ELECTION COMMISSION							
000	-							
312	CONTRACTS - PRIVATE AGENCI	23,244	30,296	6,500	0	6,500	-23,796	-79%
317	DATA PROCESSING SERVICES	7,809	8,224	12,000	0	12,000	3,776	46%
320	DUES AND MEMBERSHIPS	800	1,475	1,475	0	1,475	0	0%
328	JANITORIAL SERVICES	0	300	0	0	0	-300	-100%
332	LEGAL NOTICES	2,790	6,406	5,700	0	5,700	-706	-11%
334	MAINTENANCE AGREEMENTS	38,586	43,513	61,600	0	61,600	18,087	42%
348	POSTAL CHARGES (ELECTION C	20,019	20,802	20,000	0	20,000	-802	-4%
349	PRINTING	2,634	7,281	11,000	0	11,000	3,719	51%
350	INTERNET CONNECTIVITY	8,858	7,932	8,500	0	8,500	568	7%
351	RENTALS (ELECTION COMM)	15,948	19,919	7,536	0	7,536	-12,383	-62%
351	RENTALS/DISCOUNTS TAKEN	-1	0	0	0	0	0	0%
355	TRAVEL (ELECTION COMM)	11,794	11,894	16,000	0	16,000	4,106	35%
356	REGISTRATION FEES	276	500	500	0	500	0	0%
410	CUSTODIAL SUPPLIES	238	1,500	1,500	0	1,500	0	0%
411	DATA PROCESSING SUPPLIES	2,205	7,520	19,000	0	19,000	11,480	153%
414	DUPLICATING SUPPLIES	0	600	1,200	0	1,200	600	100%
415	ELECTRICITY	4,120	4,980	5,000	0	5,000	20	0%
422	FOOD SUPPLIES	132	400	700	0	700	300	75%
434	NATURAL GAS	2,165	2,280	2,300	0	2,300	20	1%
435	OFFICE SUPPLIES (ELECTION	9,511	11,000	14,000	0	14,000	3,000	27%
442	PROPANE GAS	136	0	0	0	0	0	0%
454	WATER AND SEWER	681	540	800	0	800	260	48%
499	OTHER SUPPL & MATERI (ELEC	7,156	7,150	0	0	0	-7,150	-100%
502	INSURANCE-BLDG AND CONTENT	4,171	1,500	4,500	-1,400	3,100	1,600	107%
506	LIABILITY INSURANCE	12,605	12,973	14,000	0	14,000	1,027	8%
513	WORKMAN'S COMPENSATION INS	1,071	710	0	2,800	2,800	2,090	294%
515	LIABILITY CLAIMS	0	5,000	0	0	0	-5,000	-100%
709	DATA PROCESSING EQUIPMENT	6,919	15,065	10,500	0	10,500	-4,565	-30%
711	FURNITURE AND FIXTURES	4,939	4,590	500	0	500	-4,090	-89%
719	OFFICE EQUIPMENT	307	2,307	2,000	0	2,000	-307	-13%
---		722,696	891,071	986,592	-31,340	955,252	64,181	7%
634	FY24 TN DATA PROC EQUIP GRANT							
709	DATA PROC EQUIP FY24 TN GR	2,403	15,853	0	0	0	-15,853	-100%
---		2,403	15,853	0	0	0	-15,853	-100%
---		725,099	906,924	986,592	-31,340	955,252	48,328	5%
51600	REGISTER OF DEEDS							
000	-							
101	COUNTY OFFICIAL	113,366	113,366	119,034	0	119,034	5,668	5%
106	DEPUTIES	286,744	298,214	298,214	23,400	321,614	23,400	8%
169	PART-TIME PERSONNEL	15,627	17,368	17,368	1,040	18,408	1,040	6%
201	SOCIAL SECURITY	24,258	26,604	26,950	1,500	28,450	1,846	7%
204	PENSIONS	48,134	49,522	52,160	2,940	55,100	5,578	11%
205	EMPLOYEE AND DEPENDENT INS	107,424	103,300	111,600	4,500	116,100	12,800	12%
212	EMPLOYER MEDICARE	5,673	6,229	6,310	360	6,670	441	7%
307	COMMUNICATION (REG.OF DEED	209	240	240	0	240	0	0%
312	CONTRACTS - PRIVATE AGENCI	541	600	600	0	600	0	0%
320	DUES AND MEMBERSHIPS	1,135	1,275	1,500	0	1,500	225	18%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
51600	REGISTER OF DEEDS							
000	-							
334	MAINTENANCE AGREEMENTS	18,814	21,280	22,000	0	22,000	720	3%
348	POSTAL CHARGES (REGISTER)	1,216	3,000	3,000	-1,040	1,960	-1,040	-35%
351	RENTALS (REGISTER)	1,831	3,000	3,000	0	3,000	0	0%
355	TRAVEL (REGISTER)	738	1,500	2,500	0	2,500	1,000	67%
356	REGISTRATION FEES	1,370	1,000	2,000	0	2,000	1,000	100%
411	DATA PROCESSING SUPPLIES	2,719	5,000	3,500	0	3,500	-1,500	-30%
414	DUPLICATING SUPPLIES	755	900	900	0	900	0	0%
435	OFFICE SUPPLIES (REGISTER)	4,029	5,000	10,000	0	10,000	5,000	100%
437	PERIODICALS (REGISTER)	0	200	200	0	200	0	0%
513	WORKMAN'S COMPENSATION INS	630	840	840	2,160	3,000	2,160	257%
599	OTHER CHARGES (REGISTER)	0	500	500	0	500	0	0%
709	DATA PROCESSING EQUIPMENT	2,000	2,000	2,000	0	2,000	0	0%
799	OTHER CAPITAL OUTLAY	3,402	5,000	0	0	0	-5,000	-100%
---		640,615	665,938	684,416	34,860	719,276	53,338	8%
806	DATA PROCESSING - REGISTER							
709	DATA PROCESSING EQ - RESER	6,016	6,016	0	0	0	-6,016	-100%
---		6,016	6,016	0	0	0	-6,016	-100%
---		646,631	671,954	684,416	34,860	719,276	47,322	7%
51720	PLANNING							
000	-							
103	ASSISTANT(S)	99,769	103,760	103,760	7,800	111,560	7,800	8%
105	SUPERVISOR/DIRECTOR	83,595	87,374	90,285	3,900	94,185	6,811	8%
191	BOARD AND COMMITTEE MEMBER	3,540	4,000	4,000	0	4,000	0	0%
201	SOCIAL SECURITY	11,201	11,857	12,279	751	13,030	1,173	10%
204	PENSIONS	22,059	23,002	24,256	1,474	25,730	2,728	12%
205	EMPLOYEE AND DEPENDENT INS	22,141	21,290	22,993	1,007	24,000	2,710	13%
212	EMPLOYER MEDICARE	2,619	2,778	2,872	188	3,060	282	10%
299	OTHER FRINGE BENEFITS	195	0	600	0	600	600	0%
320	DUES AND MEMBERSHIPS	648	837	837	0	837	0	0%
332	LEGAL NOTICES RECORDING	985	1,500	1,500	0	1,500	0	0%
334	MAINTENANCE AGREEMENTS	10,997	11,270	12,200	0	12,200	930	8%
355	TRAVEL	1,180	2,627	2,627	0	2,627	0	0%
356	REGISTRATION FEES	275	500	500	0	500	0	0%
411	DATA PROCESSING SUPPLIES	907	1,000	1,000	0	1,000	0	0%
511	INSURANCE-VEHICLE/EQUIP	441	0	0	450	450	450	0%
513	WORKMAN'S COMPENSATION INS	1,543	1,340	1,340	-1,040	300	-1,040	-78%
---		262,095	273,135	281,049	14,530	295,579	22,444	8%
---		262,095	273,135	281,049	14,530	295,579	22,444	8%
51750	CODES COMPLIANCE							
000	-							
103	ASSISTANT(S)	41,981	43,661	43,661	8,990	52,651	8,990	21%
105	SUPERVISOR/DIRECTOR	68,925	71,682	71,682	12,168	83,850	12,168	17%
189	OTHER SALARIES & WAGES	54,796	62,793	106,093	21,707	127,800	65,007	104%
201	SOCIAL SECURITY	9,665	10,566	13,730	2,450	16,180	5,614	53%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
51750	CODES COMPLIANCE							
000	-							
204	PENSIONS	19,934	20,389	27,680	4,880	32,560	12,171	60%
205	EMPLOYEE AND DEPENDENT INS	54,816	54,910	75,710	-16,410	59,300	4,390	8%
212	EMPLOYER MEDICARE	2,260	2,475	3,220	580	3,800	1,325	54%
307	COMMUNICATION	2,624	4,700	6,700	0	6,700	2,000	43%
312	CONTRACTS - PRIVATE AGENCI	738	815	525	0	525	-290	-36%
320	DUES AND MEMBERSHIPS	1,215	1,100	1,300	0	1,300	200	18%
332	LEGAL NOTICES	0	400	400	0	400	0	0%
333	LICENSES	25	45	45	0	45	0	0%
334	MAINTENANCE AGREEMENTS	9,092	10,220	10,220	0	10,220	0	0%
338	MAINTENANCE & REPAIR - VEH	0	884	14,704	0	14,704	13,820	1,563%
348	POSTAL CHARGES	668	900	650	0	650	-250	-28%
350	INTERNET CONNECTIVITY	680	890	0	0	0	-890	-100%
351	RENTALS	3,091	4,500	7,000	0	7,000	2,500	56%
355	TRAVEL	791	1,000	1,500	0	1,500	500	50%
356	REGISTRATION FEES	650	1,350	2,000	0	2,000	650	48%
411	DATA PROCESSING SUPPLIES	1,636	1,641	1,641	0	1,641	0	0%
414	DUPLICATING SUPPLIES (CODE	589	600	600	0	600	0	0%
422	FOOD SUPPLIES	0	100	100	0	100	0	0%
425	GASOLINE	5,050	6,800	8,000	0	8,000	1,200	18%
435	OFFICE SUPPLIES	5,212	5,950	5,950	0	5,950	0	0%
437	PERIODICALS	218	500	500	0	500	0	0%
451	UNIFORMS	810	1,220	1,500	0	1,500	280	23%
453	VEHICLE PARTS	0	700	700	0	700	0	0%
471	SOFTWARE	209	800	3,300	0	3,300	2,500	313%
508	SURETY BONDS	50	0	0	0	0	0	0%
511	VEHICLE AND EQUIPMENT INSU	1,391	1,400	1,400	-100	1,300	-100	-7%
513	WORKMAN'S COMPENSATION INS	2,324	3,180	3,180	-2,980	200	-2,980	-94%
709	DATA PROCESSING EQUIPMENT	1,629	4,700	5,000	0	5,000	300	6%
711	FURNITURE AND FIXTURES	1,611	2,000	0	0	0	-2,000	-100%
---		292,680	322,871	418,691	31,285	449,976	127,105	39%
050	ENVIRONMENTAL COURT CLEAN-UP							
189	OTHER WAGES - ENV COURT	29,383	35,548	39,000	3,900	42,900	7,352	21%
201	SOCIAL SECURITY - ENV CLEA	1,780	3,022	2,418	252	2,670	-352	-12%
204	PENSIONS - ENV CLEANUP	1,286	5,869	4,875	495	5,370	-499	-9%
205	HEALTH INSURANCE/ENV CLEAN	6,089	15,710	8,647	353	9,000	-6,710	-43%
212	MEDICARE - ENV CLEANUP	416	714	566	64	630	-84	-12%
307	COMMUNICATION - ENV CLEANU	419	800	800	0	800	0	0%
348	POSTAL CHARGES - ENV CLEAN	782	1,000	1,000	0	1,000	0	0%
349	PRINTING, STATIONERY AND F	45	100	100	0	100	0	0%
350	INT CONNECTIVITY/ENV CT CL	340	0	0	0	0	0	0%
351	RENTALS	0	1,900	0	0	0	-1,900	-100%
355	TRAVEL/ENV COURT CLEAN-UP	27	0	0	0	0	0	0%
356	REGISTRATION FEE - ENV CLE	250	0	0	0	0	0	0%
425	GASOLINE - ENV CLEANUP	684	1,800	1,800	0	1,800	0	0%
435	OFFICE SUPPLIES - ENV CLEA	464	500	500	0	500	0	0%
451	UNIFORMS - ENV CLEANUP	280	300	300	0	300	0	0%
453	VEHICLE PARTS - ENV CLEANU	0	400	400	0	400	0	0%
511	VEHICLE INS - ENV CLEANUP	497	400	400	100	500	100	25%
513	WORKMAN'S COMP/ENV COURT C	1,406	80	80	20	100	20	25%
536	HAZARDOUS WASTE CLEANUP	4,162	25,000	25,000	0	25,000	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
51750	CODES COMPLIANCE							
050	ENVIRONMENTAL COURT CLEAN-UP							
709	DATA PROCESS EQPT - ENV CL	0	350	350	0	350	0	0%
---		48,310	93,493	86,236	5,184	91,420	-2,073	-2%
---		340,990	416,364	504,927	36,469	541,396	125,032	30%
51800	COUNTY BUILDINGS							
000	-							
312	CONTRACTS - PRIVATE AGENCI	1,535	1,550	0	0	0	-1,550	-100%
334	MAINTENANCE AGREEMENTS	48,176	58,926	63,650	0	63,650	4,724	8%
335	MAINTENANCE & REPAIR - BLD	25,997	41,700	33,000	0	33,000	-8,700	-21%
336	MAINTENANCE AND REPAIR EQU	8,692	10,000	15,000	0	15,000	5,000	50%
347	PEST CONTROL	2,115	2,115	3,300	0	3,300	1,185	56%
351	RENTALS	4,398	5,700	8,200	0	8,200	2,500	44%
351	DISCOUNTS TAKEN	-84	0	0	0	0	0	0%
361	PERMITS	110	300	300	0	300	0	0%
410	CUSTODIAL SUPPLIES	22,525	22,950	29,000	0	29,000	6,050	26%
415	ELECTRICITY	178,402	203,000	205,000	0	205,000	2,000	1%
418	EQUIPMENT AND MACHINERY PA	1,433	2,000	2,000	0	2,000	0	0%
425	GASOLINE	1,123	3,050	3,600	0	3,600	550	18%
426	GENERAL CONSTRUCTION MATER	2,649	3,100	2,500	0	2,500	-600	-19%
434	NATURAL GAS	27,452	34,000	40,000	0	40,000	6,000	18%
454	WATER AND SEWER	10,561	12,700	13,000	0	13,000	300	2%
499	OTHER SUPPLIES AND MATERIA	774	900	0	0	0	-900	-100%
502	BUILDING AND CONTENTS INSU	98,209	98,209	65,000	105,514	170,514	72,305	74%
599	OTHER CHARGES	0	0	18,000	250,000	268,000	268,000	0%
718	MOTOR VEHICLES	22,221	23,000	0	0	0	-23,000	-100%
799	OTHER CAPITAL OUTLAY	0	5,000	0	0	0	-5,000	-100%
---		456,288	528,200	501,550	355,514	857,064	328,864	62%
---		456,288	528,200	501,550	355,514	857,064	328,864	62%
51900	OTHER GENERAL ADMINISTRATION							
000	-							
166	CUSTODIAL PERSONNEL	32,900	35,000	192,190	20,800	212,990	177,990	509%
167	MAINTENANCE PERSONNEL	187,617	188,864	107,660	8,320	115,980	-72,884	-39%
189	OTHER SALARIES & WAGES	145,263	152,905	70,000	3,900	73,900	-79,005	-52%
201	SOCIAL SECURITY	21,259	23,360	22,940	2,040	24,980	1,620	7%
202	HANDLING CHARGES & ADMINIS	15,521	12,000	14,000	0	14,000	2,000	17%
204	PENSIONS	38,977	45,329	46,240	4,120	50,360	5,031	11%
205	EMPLOYEE AND DEPENDENT INS	101,394	47,130	47,130	71,370	118,500	71,370	151%
206	LIFE INSURANCE	25,592	25,500	25,500	0	25,500	0	0%
212	EMPLOYER MEDICARE	4,972	5,470	5,370	480	5,850	380	7%
305	AUDIT SERVICES	58,690	82,560	73,880	0	73,880	-8,680	-11%
307	COMMUNICATION	27,645	28,800	31,200	0	31,200	2,400	8%
308	CONSULTANTS	3,000	20,000	20,000	0	20,000	0	0%
312	CONTRACTS - PRIVATE AGENCI	12,504	90,000	90,300	0	90,300	300	0%
320	DUES AND MEMBERSHIPS	890	1,000	1,000	0	1,000	0	0%
332	LEGAL NOTICES	1,962	3,000	3,000	0	3,000	0	0%
334	MAINTENANCE AGREEMENTS	121,424	186,310	205,035	0	205,035	18,725	10%
348	POSTAL CHARGES	963	750	1,500	0	1,500	750	100%
349	PRINTING	0	500	200	0	200	-300	-60%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
51900	OTHER GENERAL ADMINISTRATION							
000	-							
350	INTERNET CONNECTIVITY	20,243	29,220	29,220	0	29,220	0	0%
351	RENTALS (GENERAL)	1,558	1,080	1,080	0	1,080	0	0%
355	TRAVEL (GENERAL)	2,124	3,400	3,400	0	3,400	0	0%
356	REGISTRATION FEES	300	500	500	0	500	0	0%
422	FOOD SUPPLIES	1,042	1,000	1,200	0	1,200	200	20%
435	OFFICE SUPPLIES	819	1,000	1,000	0	1,000	0	0%
451	UNIFORMS	0	1,000	0	0	0	-1,000	-100%
499	OTHER SUPP & MATERI (GENER	373	200	500	0	500	300	150%
506	LIABILITY INSURANCE	24,835	25,000	25,000	11,000	36,000	11,000	44%
510	TRUSTEE'S COMMISSION	666,521	560,000	600,000	0	600,000	40,000	7%
511	VEHICLE AND EQUIPMENT INSU	2,641	1,035	1,035	2,165	3,200	2,165	209%
513	WORKER'S COMPENSATION INS.	5,354	5,660	5,660	540	6,200	540	10%
515	LIABILITY CLAIMS	560	0	0	0	0	0	0%
530	FINES, ASSESSMENTS, PENALT	12	0	0	0	0	0	0%
540	TAX RELIEF PROGRAM	479,127	425,000	475,000	218,750	693,750	268,750	63%
599	OTHER CHARGES	2,684	29,000	30,000	0	30,000	1,000	3%
---		2,008,766	2,031,573	2,130,740	343,485	2,474,225	442,652	22%
---		2,008,766	2,031,573	2,130,740	343,485	2,474,225	442,652	22%
51910	PRESERVATION OF RECORDS							
000	-							
103	ASSISTANT(S)	65,531	68,153	68,153	7,800	75,953	7,800	11%
105	SUPERVISOR'DIRECTOR	72,863	75,777	75,777	3,900	79,677	3,900	5%
201	SOCIAL SECURITY	8,293	9,414	9,420	750	10,170	756	8%
204	PENSIONS	16,649	18,269	18,270	1,470	19,740	1,471	8%
205	EMPLOYEE AND DEPENDENT INS	28,988	29,300	29,300	6,400	35,700	6,400	22%
212	EMPLOYER MEDICARE	1,939	2,210	2,210	180	2,390	180	8%
304	ARCHITECTS	0	100	100	0	100	0	0%
328	JANITORIAL SERVICES	4,609	5,030	0	0	0	-5,030	-100%
334	MAINTENANCE AGREEMENTS	1,152	1,027	1,030	0	1,030	3	0%
335	MAINTENANCE AND REPAIR BLD	240	1,000	1,000	0	1,000	0	0%
337	MAINTENANCE AND REPAIR OFF	0	100	100	0	100	0	0%
347	PEST CONTROL	285	380	370	0	370	-10	-3%
348	POSTAL CHARGES	84	200	200	0	200	0	0%
355	TRAVEL	655	500	1,200	0	1,200	700	140%
356	TUITION/REGISTRATION FEES	0	0	90	0	90	90	0%
410	CUSTODIAL SUPPLIES	131	200	200	0	200	0	0%
415	ELECTRICITY	11,395	14,000	14,000	0	14,000	0	0%
435	OFFICE SUPPLIES	7,426	15,000	33,150	0	33,150	18,150	121%
454	WATER AND SEWER	666	650	800	0	800	150	23%
502	BUILDING AND CONTENTS INSU	2,515	1,200	1,200	1,800	3,000	1,800	150%
513	WORKMAN'S COMPENSATION INS	258	230	230	-30	200	-30	-13%
590	TRANSFERS TO OTHER FUNDS	49,000	49,000	3,225	0	3,225	-45,775	-93%
---		272,679	291,740	260,025	22,270	282,295	-9,445	-3%
---		272,679	291,740	260,025	22,270	282,295	-9,445	-3%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	2024-25 CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
52100	ACCOUNTS AND BUDGETS							
000	-							
105	SUPERVISOR'DIRECTOR	109,006	113,366	113,366	3,900	117,266	3,900	3%
119	ACCOUNTANTS'BOOKKEEPERS	266,500	306,989	306,989	19,500	326,489	19,500	6%
169	PART-TIME PERSONNEL	0	2,500	1,500	0	1,500	-1,000	-40%
187	OVERTIME PAY	0	0	0	17,500	17,500	17,500	0%
201	SOCIAL SECURITY	22,097	25,730	26,200	2,500	28,700	2,970	12%
204	PENSIONS	44,147	49,620	52,550	5,110	57,660	8,040	16%
205	EMPLOYEE AND DEPENDENT INS	103,623	119,010	105,530	4,270	109,800	-9,210	-8%
210	UNEMPLOYMENT COMPENSATION	3,320	0	0	0	0	0	0%
212	EMPLOYER MEDICARE	5,168	6,020	6,120	590	6,710	690	11%
299	OTHER FRINGE BENEFITS	42	500	500	0	500	0	0%
301	ACCOUNTING SERVICES	0	5,000	5,000	0	5,000	0	0%
307	COMMUNICATION (ACCT.& BUDG	853	1,000	600	0	600	-400	-40%
317	DATA PROCESSING SERVICES	30,204	31,100	31,000	0	31,000	-100	0%
320	DUES AND MEMBERSHIPS	730	860	660	0	660	-200	-23%
334	MAINTENANCE AGREEMENTS	3,179	4,820	4,870	0	4,870	50	1%
348	POSTAL CHARGES (ACCTG & BU	2,666	3,400	3,000	0	3,000	-400	-12%
350	INTERNET CONNECTIVITY	-7	40	0	0	0	-40	-100%
351	RENTALS	704	2,000	900	0	900	-1,100	-55%
355	TRAVEL	1,706	2,085	2,085	0	2,085	0	0%
356	REGISTRATION FEES	1,390	4,400	5,650	0	5,650	1,250	28%
411	DATA PROCESSING SUPPLIES	2,508	4,400	4,400	0	4,400	0	0%
414	DUPLICATING SUPPLIES (ACCO	395	500	500	0	500	0	0%
435	OFFICE SUPPLIES (ACCTG & B	1,448	1,500	1,500	0	1,500	0	0%
513	WORKMAN'S COMPENSATION INS	902	950	600	-100	500	-450	-47%
599	OTHER CHARGES	43	1,500	2,000	0	2,000	500	33%
709	DATA PROCESSING EQUIPMENT	280	2,000	5,000	0	5,000	3,000	150%
719	OFFICE EQUIPMENT	0	1,000	3,320	0	3,320	2,320	232%
---		600,904	690,290	683,840	53,270	737,110	46,820	7%
---		600,904	690,290	683,840	53,270	737,110	46,820	7%
52200	PURCHASING							
000	-							
105	SUPERVISOR'DIRECTOR	74,156	77,200	77,200	3,900	81,100	3,900	5%
122	PURCHASING PERSONNEL	73,500	86,100	86,100	7,800	93,900	7,800	9%
201	SOCIAL SECURITY	8,796	10,128	10,128	772	10,900	772	8%
204	PENSIONS	15,616	19,647	20,420	1,470	21,890	2,243	11%
205	EMPLOYEE AND DEPENDENT INS	33,129	50,590	31,800	1,200	33,000	-17,590	-35%
212	EMPLOYER MEDICARE	2,057	2,374	2,374	186	2,560	186	8%
307	COMMUNICATION (PURCHASING)	453	1,400	1,400	0	1,400	0	0%
332	LGL.NOTICES	2,182	3,000	3,500	0	3,500	500	17%
334	MAINTENANCE AGREEMENTS	769	1,120	1,420	0	1,420	300	27%
348	POSTAL CHARGES (PURCHASING	281	400	400	0	400	0	0%
350	INTERNET CONNECTIVITY	382	200	200	0	200	0	0%
355	TRAVEL	0	0	300	0	300	300	0%
414	DUPLICATING SUPPLIES (PURC	303	400	400	0	400	0	0%
435	OFFICE SUPPLIES (PURCHASIN	1,297	1,385	1,500	0	1,500	115	8%
471	SOFTWARE	33	0	0	0	0	0	0%
513	WORKMAN'S COMPENSATION INS	154	350	350	-150	200	-150	-43%
709	DATA PROCESSING EQUIPMENT	1,215	1,215	0	0	0	-1,215	-100%
---		214,323	255,509	237,492	15,178	252,670	-2,839	-1%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
52200	PURCHASING							
000	-							
---		214,323	255,509	237,492	15,178	252,670	-2,839	-1%
52300	PROPERTY ASSESSOR'S OFFICE							
000	-							
101	COUNTY OFFICIAL	113,366	113,366	119,034	0	119,034	5,668	5%
106	DEPUTIES	102,773	128,191	115,000	7,800	122,800	-5,391	-4%
169	PART-TIME PERSONNEL	0	0	32,500	-7,609	24,891	24,891	0%
201	SOCIAL SECURITY	12,956	14,980	16,530	30	16,560	1,580	11%
204	PENSIONS	26,002	29,060	29,260	1,160	30,420	1,360	5%
205	EMPLOYEE AND DEPENDENT INS	37,824	52,710	52,710	-11,110	41,600	-11,110	-21%
206	LIFE INSURANCE	2,849	0	0	0	0	0	0%
212	EMPLOYER MEDICARE	3,030	3,510	3,870	10	3,880	370	11%
299	OTHER FRINGE BENEFITS	0	500	500	0	500	0	0%
307	COMMUNICATION (ASSESSOR)	1,692	3,000	3,000	0	3,000	0	0%
312	CONTRACTS - PRIVATE AGENCI	1,231	1,200	2,000	0	2,000	800	67%
317	DATA PROCESSING SERVICES	33,628	35,000	35,000	0	35,000	0	0%
320	DUES AND MEMBERSHIPS	2,025	3,500	3,500	0	3,500	0	0%
332	LGL.NOTICES	180	400	400	0	400	0	0%
333	LICENSES	100	0	0	0	0	0	0%
334	MAINTENANCE AGREEMENTS	4,932	5,610	5,700	0	5,700	90	2%
348	POSTAL CHARGES (ASSESSOR)	0	10,800	1,000	0	1,000	-9,800	-91%
349	PRINTING, STATIONERY AND F	117	1,000	1,000	0	1,000	0	0%
350	INTERNET CONNECTIVITY	204	0	0	0	0	0	0%
351	RENTALS	0	900	900	0	900	0	0%
355	TRAVEL (ASSESSOR)	637	2,000	7,000	0	7,000	5,000	250%
356	REGISTRATION FEES	875	875	2,500	0	2,500	1,625	186%
411	DATA PROCESSING SUPPLIES	776	1,000	1,000	0	1,000	0	0%
414	DUPLICATING SUPPLIES (ASSE	468	500	1,000	0	1,000	500	100%
422	FOOD SUPPLIES	787	1,000	1,000	0	1,000	0	0%
425	GASOLINE (ASSESSOR)	1,394	2,000	2,000	0	2,000	0	0%
435	OFFICE SUPPLIES (ASSESSOR)	2,493	2,500	2,500	0	2,500	0	0%
437	PERIODICALS (ASSESSOR)	681	820	820	0	820	0	0%
453	VEHICLE PARTS	0	500	500	0	500	0	0%
499	OTHER SUPPLIES AND MATERIA	178	500	500	0	500	0	0%
508	PREMIUMS'CORPORATE SURETY	200	100	100	0	100	0	0%
511	VEHICLE AND EQUIPMENT INSU	874	0	880	-80	800	800	0%
513	WORKMAN'S COMPENSATION INS	2,869	3,260	2,900	-100	2,800	-460	-14%
599	OTHER CHARGES	0	900	900	0	900	0	0%
709	DATA PROCESSING EQUIPMENT	0	925	1,000	0	1,000	75	8%
---		355,141	420,607	446,504	-9,899	436,605	15,998	4%
---		355,141	420,607	446,504	-9,899	436,605	15,998	4%
52310	REAPPRAISAL PROGRAM							
000	-							
106	DEPUTIES	417,671	481,800	495,476	39,000	534,476	52,676	11%
169	PART-TIME PERSONNEL	4,715	7,000	31,160	-5,836	25,324	18,324	262%
201	SOCIAL SECURITY (REAPP)	25,048	30,310	32,660	2,130	34,790	4,480	15%
204	PENSIONS	45,953	58,810	61,940	4,900	66,840	8,030	14%
205	EMPLOYEE AND DEPENDENT INS	137,884	111,000	111,000	52,900	163,900	52,900	48%
212	EMPLOYER MEDICARE (REAPP)	5,858	7,090	7,640	520	8,160	1,070	15%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
52310	REAPPRAISAL PROGRAM							
000	-							
299	OTHER FRINGE BENEFITS	378	900	900	0	900	0	0%
301	ACCOUNTING SERVICES(PERS.P	60,000	60,050	60,050	0	60,050	0	0%
312	CONTRACTS - PRIVATE AGENCI	634	500	500	0	500	0	0%
317	DATA PROCESSING SERVICES	11,940	13,500	13,500	0	13,500	0	0%
320	DUES AND MEMBERSHIPS	0	0	2,000	0	2,000	2,000	0%
330	LEASE/SBITA PAYMENTS	0	0	0	47,850	47,850	47,850	0%
334	MAINTENANCE AGREEMENTS	685	800	2,000	0	2,000	1,200	150%
338	MAINTENANCE & REPAIR - VEH	670	2,000	2,000	0	2,000	0	0%
348	POSTAL CHARGES (REAPPRAISA	0	27,600	11,000	0	11,000	-16,600	-60%
349	PRINTING, STATIONERY AND F	834	1,200	1,200	0	1,200	0	0%
355	TRAVEL (REAPPRAISAL)	309	1,000	3,000	0	3,000	2,000	200%
411	DATA PROCESSING SUPPLIES	9,971	10,600	10,000	0	10,000	-600	-6%
414	DUPLICATING SUPPLIES (REAP	390	500	500	0	500	0	0%
425	GASOLINE (REAPPRAISAL)	3,967	10,000	6,500	0	6,500	-3,500	-35%
435	OFFICE SUPPLIES (REAPPRAIS	8,353	8,500	8,500	0	8,500	0	0%
450	TIRES AND TUBES	0	0	2,000	0	2,000	2,000	0%
453	VEHICLE PARTS	600	3,000	3,000	0	3,000	0	0%
471	SOFTWARE	40	500	1,000	0	1,000	500	100%
511	VEHICLE AND EQUIPMENT INSU	2,563	2,900	2,900	-900	2,000	-900	-31%
513	WORKMAN'S COMPENSATION INS	7,149	6,100	6,100	-5,500	600	-5,500	-90%
709	DATA PROCESSING EQUIPMENT	3,281	3,200	12,000	0	12,000	8,800	275%
718	MOTOR VEHICLES	0	0	84,000	-42,000	42,000	42,000	0%
---		748,893	848,860	972,526	93,064	1,065,590	216,730	26%
---		748,893	848,860	972,526	93,064	1,065,590	216,730	26%
52400	COUNTY TRUSTEE'S OFFICE							
000	-							
101	COUNTY OFFICIAL	113,366	113,366	119,034	0	119,034	5,668	5%
106	DEPUTIES	183,419	200,459	200,459	15,600	216,059	15,600	8%
168	TEMPORARY PERSONNEL	43,295	55,000	70,000	0	70,000	15,000	27%
201	SOCIAL SECURITY	20,198	22,870	24,150	1,000	25,150	2,280	10%
204	PENSIONS	35,266	37,760	39,940	1,960	41,900	4,140	11%
205	EMPLOYEE AND DEPENDENT INS	62,090	62,900	67,932	2,668	70,600	7,700	12%
206	LIFE INSURANCE	2,625	2,625	0	0	0	-2,625	-100%
212	EMPLOYER MEDICARE	4,724	5,350	5,650	240	5,890	540	10%
307	COMMUNICATION (TRUSTEE)	147	180	225	0	225	45	25%
308	CONSULTANTS	18,000	24,000	24,000	0	24,000	0	0%
312	CONTRACTS - PRIVATE AGENCI	600	625	785	0	785	160	26%
317	DATA PROCESSING SERVICES	33,522	39,600	43,000	0	43,000	3,400	9%
320	DUES AND MEMBERSHIPS	1,125	1,288	1,427	0	1,427	139	11%
328	JANITORIAL SERVICES	2,138	3,720	0	0	0	-3,720	-100%
332	LGL.NOTICES	357	3,780	5,000	0	5,000	1,220	32%
334	MAINTENANCE AGREEMENTS	30,115	32,325	33,520	0	33,520	1,195	4%
335	MAINTENANCE AND REPAIR BLD	0	220	350	0	350	130	59%
348	POSTAL CHARGES (TRUSTEE)	2,369	2,730	3,125	0	3,125	395	14%
350	INTERNET CONNECTIVITY	1,678	2,000	1,830	0	1,830	-170	-9%
351	RENTALS (TRUSTEE)	26,257	26,021	27,461	0	27,461	1,440	6%
351	DISCOUNTS TAKEN	-9	0	0	0	0	0	0%
355	TRAVEL (TRUSTEE)	1,238	3,500	5,100	0	5,100	1,600	46%
356	TUITION / REGISTRATION FEE	625	1,000	1,400	0	1,400	400	40%
411	DATA PROCESSING SUPPLIES	334	0	0	0	0	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
52400	COUNTY TRUSTEE'S OFFICE							
000	-							
414	DUPLICATING SUPPLIES (TRUS	469	500	900	0	900	400	80%
415	ELECTRICITY	1,629	2,200	2,200	0	2,200	0	0%
434	NATURAL GAS	647	900	900	0	900	0	0%
435	OFFICE SUPPLIES (TRUSTEE)	4,553	5,320	6,500	0	6,500	1,180	22%
502	INSURANCE-BLDG AND CONTENT	77	0	0	100	100	100	0%
513	WORKMAN'S COMPENSATION INS	555	720	0	3,000	3,000	2,280	317%
599	OTHER CHARGES (TRUSTEE)	0	300	300	0	300	0	0%
709	DATA PROCESSING EQUIPMENT	0	750	750	0	750	0	0%
719	OFFICE EQUIPMENT	580	975	1,800	0	1,800	825	85%
---		591,989	652,984	687,738	24,568	712,306	59,322	9%
---		591,989	652,984	687,738	24,568	712,306	59,322	9%
52500	COUNTY CLERK'S OFFICE							
000	-							
101	COUNTY OFFICIAL	113,366	113,366	119,034	0	119,034	5,668	5%
106	DEPUTIES	518,748	603,766	603,766	54,600	658,366	54,600	9%
201	SOCIAL SECURITY	37,056	44,470	44,820	3,500	48,320	3,850	9%
204	PENSIONS	73,640	86,280	90,350	6,860	97,210	10,930	13%
205	EMPLOYEE AND DEPENDENT INS	159,788	167,470	167,470	15,030	182,500	15,030	9%
212	EMPLOYER MEDICARE	8,666	10,400	10,490	840	11,330	930	9%
299	OTHER FRINGE BENEFITS	54	400	400	0	400	0	0%
307	COMMUNICATION (CO. CLK.)	197	360	360	0	360	0	0%
312	CONTRACTS - PRIVATE AGENCI	1,306	1,460	1,500	0	1,500	40	3%
320	DUES AND MEMBERSHIPS (CO C	1,150	1,103	1,300	0	1,300	197	18%
328	JANITORIAL SERVICES	2,749	3,720	0	0	0	-3,720	-100%
334	MAINTENANCE AGREEMENTS	30,705	40,806	43,400	0	43,400	2,594	6%
335	MAINTENANCE AND REPAIR BLD	0	350	0	0	0	-350	-100%
348	POSTAL CHARGES (CO CLERK)	45,000	45,000	40,000	0	40,000	-5,000	-11%
349	PRINTING	0	500	500	0	500	0	0%
350	INTERNET CONNECTIVITY	1,678	1,830	1,900	0	1,900	70	4%
351	RENTALS (CO CLERK)	26,921	29,460	30,000	0	30,000	540	2%
351	DISCOUNTS TAKEN	-10	0	0	0	0	0	0%
355	TRAVEL (CO CLERK)	2,878	5,000	7,000	0	7,000	2,000	40%
356	TUITION/REGISTRATION FEES	440	0	500	0	500	500	0%
411	DATA PROCESSING SUPPLIES	3,152	4,060	5,000	0	5,000	940	23%
414	DUPLICATING SUPPLIES	2,542	3,325	3,325	0	3,325	0	0%
415	ELECTRICITY	1,629	2,200	2,200	0	2,200	0	0%
434	NATURAL GAS	647	800	800	0	800	0	0%
435	OFFICE SUPPLIES (CO CLERK)	4,792	5,000	5,000	0	5,000	0	0%
502	INSURANCE-BLDG AND CONTENT	77	0	0	100	100	100	0%
513	WORKMAN'S COMPENSATION INS	928	1,290	1,290	2,010	3,300	2,010	156%
---		1,038,099	1,172,416	1,180,405	82,940	1,263,345	90,929	8%
811	COUNTY CLERK CERTIF OF TITLE							
411	DATA PROCESSING SUPPLIES	3,433	0	0	0	0	0	0%
435	OFFICE SUPPLIES	5,760	0	0	0	0	0	0%
709	DATA PROCESSING EQUIPMENT	2,400	0	0	0	0	0	0%
---		11,593	0	0	0	0	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
52500	COUNTY CLERK'S OFFICE							
000	-							
---		1,049,692	1,172,416	1,180,405	82,940	1,263,345	90,929	8%
53100	CIRCUIT COURT							
000	-							
101	COUNTY OFFICIAL	124,703	124,703	130,938	0	130,938	6,235	5%
106	DEPUTIES	1,308,863	1,366,067	1,366,067	97,344	1,463,411	97,344	7%
169	PART-TIME PERSONNEL	17,960	24,620	24,620	6,015	30,635	6,015	24%
187	OVERTIME PAY	14,912	15,000	20,000	0	20,000	5,000	33%
201	SOCIAL SECURITY	85,541	94,918	95,990	8,010	104,000	9,082	10%
204	PENSIONS	148,493	181,150	189,630	15,730	205,360	24,210	13%
205	EMPLOYEE AND DEPENDENT INS	507,140	509,900	509,900	60,400	570,300	60,400	12%
212	EMPLOYER MEDICARE	20,006	22,207	22,360	1,960	24,320	2,113	10%
299	OTHER FRINGE BENEFITS	0	300	300	0	300	0	0%
307	COMMUNICATION	0	3,750	3,750	0	3,750	0	0%
312	CONTRACTS - PRIVATE AGENCI	1,999	3,600	3,600	0	3,600	0	0%
320	DUES AND MEMBERSHIPS	1,175	1,200	1,400	0	1,400	200	17%
334	MAINTENANCE AGREEMENTS	70,045	99,000	99,000	0	99,000	0	0%
348	POSTAL CHARGES (CIRCUIT CR	12,000	12,000	12,000	0	12,000	0	0%
349	PRINTING	5,207	7,500	7,500	0	7,500	0	0%
351	RENTALS (CIRCUIT CRT)	5,269	6,310	7,970	0	7,970	1,660	26%
355	TRAVEL (CIRCUIT CRT)	2,698	5,000	5,000	0	5,000	0	0%
356	TUITION	680	1,000	1,000	0	1,000	0	0%
411	DATA PROCESSING SUPPLIES	8,580	10,000	10,000	0	10,000	0	0%
414	DUPLICATING SUPPLIES	4,711	5,000	5,000	0	5,000	0	0%
435	OFFICE SUPPLIES (CIRCUIT C	10,705	15,000	15,000	0	15,000	0	0%
437	PERIODICALS (CIRCUIT CRT)	215	1,500	1,500	0	1,500	0	0%
499	OTHER SUPPLIES AND MATERIA	0	700	700	0	700	0	0%
513	WORKMAN'S COMPENSATION INS	2,467	2,770	2,770	1,730	4,500	1,730	62%
599	OTHER CHARGES (CIRCUIT CRT	0	1,014	1,500	0	1,500	486	48%
709	DATA PROCESSING EQUIPMENT	3,794	5,000	5,000	0	5,000	0	0%
---		2,357,163	2,519,209	2,542,495	191,189	2,733,684	214,475	9%
815	DATA PROCESSING - CIRCUIT COUR							
709	DATA PROCESSING - CIRCUIT	35,317	36,161	0	0	0	-36,161	-100%
---		35,317	36,161	0	0	0	-36,161	-100%
---		2,392,480	2,555,370	2,542,495	191,189	2,733,684	178,314	7%
53310	GENERAL SESSIONS JUDGE							
000	-							
102	JUDGE(S)	580,566	575,036	604,638	0	604,638	29,602	5%
169	PART-TIME PERSONNEL	3,479	20,625	20,625	0	20,625	0	0%
201	SOCIAL SECURITY	30,801	36,940	38,770	0	38,770	1,830	5%
204	PENSIONS	69,842	69,180	75,580	0	75,580	6,400	9%
205	EMPLOYEE AND DEPENDENT INS	57,606	58,290	58,290	1,010	59,300	1,010	2%
212	EMPLOYER MEDICARE	8,280	8,640	9,070	0	9,070	430	5%
299	OTHER FRINGE BENEFITS	15	0	0	0	0	0	0%
312	CONTRACTS - PRIVATE AGENCI	0	0	300	0	300	300	0%
320	DUES AND MEMBERSHIPS	3,948	4,000	4,000	0	4,000	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
53310	GENERAL SESSIONS JUDGE							
000	-							
333	LICENSES	983	1,000	1,000	0	1,000	0	0%
337	MAINTENANCE & REPAIR - OFF	0	1,000	1,000	0	1,000	0	0%
355	TRAVEL	5,177	10,000	10,000	3,000	13,000	3,000	30%
356	REGISTRATION FEES	1,406	1,000	1,200	0	1,200	200	20%
399	OTHER CONTRACTED SERVICES	0	255	260	0	260	5	2%
414	DUPLICATING SUPPLIES (SESS	0	100	100	0	100	0	0%
435	OFFICE SUPPLIES	476	1,500	1,500	0	1,500	0	0%
437	PERIODICALS	1,096	2,000	2,000	0	2,000	0	0%
499	OTHER SUPPLIES AND MATERIA	92	1,000	1,000	0	1,000	0	0%
513	WORKMAN'S COMPENSATION INS	1,034	1,030	1,030	-330	700	-330	-32%
---		764,801	791,596	830,363	3,680	834,043	42,447	5%
---		764,801	791,596	830,363	3,680	834,043	42,447	5%
53330	DRUG COURT							
000	-							
312	CONTRACTS WITH PRIVATE AGE	10,000	8,750	17,500	0	17,500	8,750	100%
---		10,000	8,750	17,500	0	17,500	8,750	100%
239	MENTAL HEALTH COURT GRANT							
130	SOCIAL WORKERS/MENTAL HEAL	45,191	50,000	52,500	0	52,500	2,500	5%
201	SOCIAL SECURITY/MENTAL HEA	2,735	3,100	3,260	250	3,510	410	13%
204	PENSIONS/MENTAL HEALTH	2,545	6,019	6,570	490	7,060	1,041	17%
205	EMP HEALTH INS/MENTAL HEAL	6,325	21,288	21,288	-12,288	9,000	-12,288	-58%
212	EMP MEDICARE/MENTAL HEALTH	640	725	770	60	830	105	14%
307	COMMUNICATION/MENTAL HEALT	449	1,000	1,000	0	1,000	0	0%
312	CONT PRIV AGENCY/MENTAL HE	11,250	0	33,500	0	33,500	33,500	0%
320	DUES & MEMBER/MENTAL HEALT	0	0	250	0	250	250	0%
322	EVALUATION AND TESTING/MH	0	17,500	0	0	0	-17,500	-100%
349	PRINTING & STAT/MENTAL HEA	225	500	3,500	0	3,500	3,000	600%
355	TRAVEL/MENTAL HEALTH	4,539	13,350	12,880	0	12,880	-470	-4%
356	TUITION/REG FEES/MENTAL HE	3,089	3,780	4,000	0	4,000	220	6%
413	DRUGS & MED SUPP/MENTAL HE	0	0	1,000	0	1,000	1,000	0%
435	OFFICE SUPPLIES/MENTAL HEA	412	500	2,250	-650	1,600	1,100	220%
463	TEST KITS/MENTAL HEALTH	952	1,000	0	0	0	-1,000	-100%
499	OTHER SUPPLIES/MENTAL HEAL	1,231	750	0	0	0	-750	-100%
513	WORKMAN'S COMP/MENTAL HEAL	0	0	0	100	100	100	0%
599	SPECIFIC ASSISTANCE TO IND	13,338	31,788	24,270	0	24,270	-7,518	-24%
709	DATA PROCESSING EQUIPMENT	2,187	3,700	0	0	0	-3,700	-100%
---		95,108	155,000	167,038	-12,038	155,000	0	0%
241	RECOVERY COURT COST-REIMB							
130	SOCIAL WORKERS/RECOVERY CO	52,894	55,000	55,000	2,756	57,756	2,756	5%
201	SOCIAL SEC/RECOVERY COURT	3,183	3,416	3,416	174	3,590	174	5%
204	PENSIONS/RECOVERY COURT	6,363	6,622	6,622	598	7,220	598	9%
205	HEALTH INS/RECOVERY COURT	8,327	8,100	8,100	900	9,000	900	11%
212	EMP MEDICARE/RECOVERY COUR	744	806	806	34	840	34	4%
299	OTHER FRINGE BENEFITS	0	0	0	287	287	287	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
53330	DRUG COURT							
241	RECOVERY COURT COST-REIMB							
312	CONTRACTS PRIV/RECOVERY CO	22,866	6,000	6,000	9,000	15,000	9,000	150%
312	CONTRACTS/BABY DOE FUNDS	7,764	21,000	21,000	0	21,000	0	0%
320	DUES & MEMBER/RECOVERY COU	0	750	750	-630	120	-630	-84%
355	TRAVEL/RECOVERY COURT	8,080	13,500	13,500	-6,168	7,332	-6,168	-46%
355	TRAVEL/BABY DOE FUNDS	2,916	8,000	8,000	0	8,000	0	0%
356	TUITION/RECOVERY COURT	3,290	2,000	2,000	-500	1,500	-500	-25%
356	TUITION/BABY DOE FUNDS	0	2,000	2,000	0	2,000	0	0%
413	DRUG TESTING/BABY DOE FUND	955	2,750	2,750	0	2,750	0	0%
435	OFFICE SUPPLIES/RECOVERY C	1,656	2,150	400	955	1,355	-795	-37%
499	OTHER SUPPORT/RECOVERY GRA	7,619	15,061	15,061	-15,061	0	-15,061	-100%
499	OTHER SUPPORT/BABY DOE FUN	13,478	15,900	15,900	12,750	28,650	12,750	80%
513	WORKMAN'S COMPENSATION INS	98	60	60	40	100	40	67%
---		140,233	163,115	161,365	5,135	166,500	3,385	2%
---		245,341	326,865	345,903	-6,903	339,000	12,135	4%
53400	CHANCERY COURT							
000	-							
101	COUNTY OFFICIAL	124,703	124,703	130,938	0	130,938	6,235	5%
106	DEPUTIES	421,585	444,463	460,000	19,563	479,563	35,100	8%
169	PART-TIME PERSONNEL	720	15,000	15,000	0	15,000	0	0%
201	SOCIAL SECURITY	32,594	36,220	36,220	2,250	38,470	2,250	6%
204	PENSIONS	65,718	68,480	68,480	4,410	72,890	4,410	6%
205	EMPLOYEE AND DEPENDENT INS	132,926	121,800	121,800	24,000	145,800	24,000	20%
212	EMPLOYER MEDICARE	7,623	8,480	8,480	540	9,020	540	6%
307	COMMUNICATION	243	1,000	1,000	0	1,000	0	0%
312	CONTRACTS - PRIVATE AGENCI	494	700	700	0	700	0	0%
320	DUES & MEMBERSHIPS	950	1,175	1,507	0	1,507	332	28%
332	LEGAL NOTICES	28,305	42,000	55,000	0	55,000	13,000	31%
333	LICENSES	0	600	600	0	600	0	0%
334	MAINTENANCE AGREEMENTS	61,034	64,500	68,000	0	68,000	3,500	5%
348	POSTAL CHARGES (CHANCERY)	5,750	5,750	5,750	0	5,750	0	0%
350	INTERNET CONNECTIVITY	339	0	0	0	0	0	0%
351	RENTALS (CHANCERY)	4,536	5,000	5,000	0	5,000	0	0%
411	DATA PROCESSING SUPPLIES	3,051	3,000	3,000	0	3,000	0	0%
414	DUPLICATING SUPPLIES (CHAN	1,183	1,200	1,500	0	1,500	300	25%
435	OFFICE SUPPLIES (CHANCERY)	7,855	9,940	12,000	0	12,000	2,060	21%
437	PERIODICALS (CHANCERY)	1,964	1,800	0	0	0	-1,800	-100%
499	OTHER SUPPLIES AND MATERIA	0	0	3,000	0	3,000	3,000	0%
513	WORKMAN'S COMPENSATION INS	917	950	950	2,450	3,400	2,450	258%
709	DATA PROCESSING EQUIPMENT	2,059	2,060	0	0	0	-2,060	-100%
---		904,549	958,821	998,925	53,213	1,052,138	93,317	10%
---		904,549	958,821	998,925	53,213	1,052,138	93,317	10%
53600	DISTRICT ATTORNEY GENERAL							
000	-							
169	PART-TIME PERSONNEL	2,456	0	0	0	0	0	0%
201	SOCIAL SECURITY (D.A. GRAN	118	0	0	0	0	0	0%
212	EMPLOYER MEDICARE (D.A.)	36	0	0	0	0	0	0%
309	CONTRACTS WITH GOVERNMENT	77,802	78,000	78,000	0	78,000	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
53600	DISTRICT ATTORNEY GENERAL							
000	-							
---		80,412	78,000	78,000	0	78,000	0	0%
---		80,412	78,000	78,000	0	78,000	0	0%
53900	OTHER ADMIN OF JUSTICE							
000	-							
169	PART-TIME PERSONNEL	36,800	39,325	39,325	9,486	48,811	9,486	24%
194	JURY AND WITNESS EXPENSE	28,420	35,000	35,000	0	35,000	0	0%
201	SOCIAL SECURITY	2,223	2,932	2,440	590	3,030	98	3%
205	EMPLOYEE AND DEPENDENT INS	3,336	0	0	0	0	0	0%
212	EMPLOYER MEDICARE	520	695	580	130	710	15	2%
312	CONTRACTS - PRIVATE AGENCI	9,543	19,500	19,500	0	19,500	0	0%
322	EVALUATION AND TESTING	6,440	11,000	11,000	0	11,000	0	0%
332	LGL.NOTICES	26,585	88,462	97,000	0	97,000	8,538	10%
349	PRINTING	0	600	600	0	600	0	0%
421	FOOD PREPARATION SUPPLIES	83	150	200	0	200	50	33%
422	FOOD SUPPLIES	202	350	450	0	450	100	29%
435	OFFICE SUPPLIES (JUSTICE A	368	500	500	0	500	0	0%
499	OTHER SUPPLIES AND MATERIA	482	1,000	1,000	0	1,000	0	0%
513	WORKMAN'S COMPENSATION INS	52	120	60	-10	50	-70	-58%
599	OTHER CHARGES (JUSTICE ADM	0	400	400	0	400	0	0%
---		115,054	200,034	208,055	10,196	218,251	18,217	9%
---		115,054	200,034	208,055	10,196	218,251	18,217	9%
53920	COURTROOM SECURITY							
000	-							
106	DEPUTIES	515,445	562,222	764,902	-170,621	594,281	32,059	6%
115	SERGEANT(S)	64,920	71,435	71,675	2,080	73,755	2,320	3%
140	SALARY SUPPLEMENTS	8,000	8,000	0	0	0	-8,000	-100%
187	OVERTIME PAY	47,095	59,800	25,000	-25,000	0	-59,800	-100%
201	SOCIAL SECURITY	37,606	37,737	51,868	-10,449	41,419	3,682	10%
204	PENSIONS	65,642	73,222	104,572	-21,067	83,505	10,283	14%
205	EMPLOYEE AND DEPENDENT INS	155,093	119,400	119,400	28,100	147,500	28,100	24%
212	EMPLOYER MEDICARE	8,795	8,826	12,131	-2,444	9,687	861	10%
299	OTHER FRINGE BENEFITS	261	0	0	0	0	0	0%
513	WORKMAN'S COMPENSATION INS	14,652	12,720	12,720	3,080	15,800	3,080	24%
---		917,509	953,362	1,162,268	-196,321	965,947	12,585	1%
237	AOC 2023 COURT SECURITY GRANT							
799	AOC 2023 COURTROOM SEC ENH	64,820	64,969	0	0	0	-64,969	-100%
---		64,820	64,969	0	0	0	-64,969	-100%
257	THSO GRANT Z24THS358							
187	THSO OT ALCOHOL SAT & EQUI	1,094	0	0	0	0	0	0%
201	SS ALCOHOL SATURATION & EQ	64	0	0	0	0	0	0%
204	RET ALCOHOL SATURATION & E	132	0	0	0	0	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
53920	COURTROOM SECURITY							
257	THSO GRANT Z24THS358							
212	MED ALCOHOL SATURATION & E	15	0	0	0	0	0	0%
---		1,305	0	0	0	0	0	0%
259	THSO GRANT Z23THS347							
187	OVERTIME PAY	2,974	0	0	0	0	0	0%
201	THSO SATURATION GRANT FY23	177	0	0	0	0	0	0%
204	THSO SATURATION GRANT FY23	358	0	0	0	0	0	0%
212	THSO SATURATION GRANT FY23	41	0	0	0	0	0	0%
---		3,550	0	0	0	0	0	0%
---		987,184	1,018,331	1,162,268	-196,321	965,947	-52,384	-5%
53930	VICTIM ASSISTANCE PROGRAMS							
000	-							
316	CONTRIBUTION TO JC	37,265	0	0	0	0	0	0%
---		37,265	0	0	0	0	0	0%
---		37,265	0	0	0	0	0	0%
54110	SHERIFF'S DEPARTMENT							
000	-							
101	COUNTY OFFICIAL	150,892	150,892	158,437	0	158,437	7,545	5%
106	DEPUTIES	2,752,010	3,172,776	3,693,461	698,799	4,392,260	1,219,484	38%
110	LIEUTENANT(S)	774,244	813,589	960,836	105,914	1,066,750	253,161	31%
115	SERGEANT(S)	656,808	690,191	907,707	86,224	993,931	303,740	44%
140	SALARY SUPPLEMENTS	71,200	71,200	0	0	0	-71,200	-100%
169	PART-TIME PERSONNEL	85,036	68,235	127,670	5,851	133,521	65,286	96%
170	SCHOOL RESOURCE OFFICERS	108,459	202,877	800,551	-800,551	0	-202,877	-100%
187	OVERTIME PAY	201,674	171,000	25,000	-25,000	0	-171,000	-100%
188	BONUS PAYMENTS	17,556	0	0	0	0	0	0%
189	OTHER SALARIES & WAGES	1,244,866	1,294,941	1,632,969	63,232	1,696,201	401,260	31%
201	SOCIAL SECURITY	360,222	417,240	503,638	9,892	513,530	96,290	23%
204	PENSIONS	645,192	793,381	1,015,399	19,941	1,035,340	241,959	30%
205	EMPLOYEE AND DEPENDENT INS	1,446,794	1,325,105	1,500,608	292,752	1,793,360	468,255	35%
206	LIFE INSURANCE	4,484	0	0	0	0	0	0%
212	EMPLOYER MEDICARE	84,329	97,352	117,787	2,313	120,100	22,748	23%
299	OTHER FRINGE BENEFITS	18,711	12,000	16,000	0	16,000	4,000	33%
307	COMMUNICATION (SHERIFF DEP	74,332	86,350	110,000	0	110,000	23,650	27%
309	CONTRACTS WITH GOVERNMENT	2,688	2,680	2,680	0	2,680	0	0%
312	CONTRACTS - PRIVATE AGENCI	12,347	20,075	37,900	0	37,900	17,825	89%
317	DATA PROCESSING SERVICES	0	0	1,800	-1,800	0	0	0%
319	CONFIDENTIAL DRUG ENFORCEM	0	3,500	3,500	0	3,500	0	0%
320	DUES AND MEMBERSHIPS	5,510	9,000	9,000	0	9,000	0	0%
322	EVALUATION AND TESTING	0	0	7,500	0	7,500	7,500	0%
327	FREIGHT EXPENSES (SHERIFF)	1,625	1,950	5,000	0	5,000	3,050	156%
332	LGL.NOTICES	0	250	250	0	250	0	0%
333	LICENSES	643	1,000	1,000	0	1,000	0	0%
334	MAINTENANCE AGREEMENTS	177,594	218,423	290,000	0	290,000	71,577	33%
336	MAINTENANCE & REPAIR - EQU	4,963	11,000	11,000	0	11,000	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54110	SHERIFF'S DEPARTMENT							
000	-							
338	MAINTENANCE & REPAIR - VEH	14,128	37,000	25,000	0	25,000	-12,000	-32%
340	MEDICAL AND DENTAL SERVICE	9,345	13,000	8,500	0	8,500	-4,500	-35%
348	POSTAL CHARGES (SHERIFF)	5,480	5,700	5,700	0	5,700	0	0%
349	PRINTING	3,490	5,300	7,000	0	7,000	1,700	32%
351	RENTALS (SHERIFF)	65,401	67,100	67,100	0	67,100	0	0%
351	DISCOUNTS TAKEN	-15	0	0	0	0	0	0%
353	TOWING SERVICES	250	300	0	0	0	-300	-100%
355	TRAVEL (SHERIFF)	15,923	18,250	30,000	0	30,000	11,750	64%
356	REGISTRATION FEES/TUITION	28,951	30,000	45,000	0	45,000	15,000	50%
357	VETERINARY SERVICES	5,108	7,000	10,000	0	10,000	3,000	43%
399	OTHER CONTRACTED SERVICES	0	0	2,000	0	2,000	2,000	0%
401	ANIMAL FOOD AND SUPPLIES	5,187	6,500	8,500	0	8,500	2,000	31%
411	DATA PROCESSING SUPPLIES	49,047	53,000	35,000	0	35,000	-18,000	-34%
414	DUPLICATING SUPPLIES (SHER)	1,587	2,000	2,000	0	2,000	0	0%
422	FOOD SUPPLIES	540	1,000	1,000	0	1,000	0	0%
424	GARAGE SUPPLIES (SHERIFF)	10,641	12,000	14,000	0	14,000	2,000	17%
425	GASOLINE (SHERIFF)	271,551	465,000	470,000	0	470,000	5,000	1%
429	INSTR. SUPPLIES & MATERIAL	1,042	2,000	2,000	0	2,000	0	0%
431	LAW ENFORCEMENT SUPP (SHER)	104,753	123,150	87,500	0	87,500	-35,650	-29%
433	LUBRICANTS (SHERIFF)	7,964	8,000	10,000	0	10,000	2,000	25%
435	OFFICE SUPPLIES (SHERIFF)	6,455	8,000	6,000	0	6,000	-2,000	-25%
437	PERIODICALS (SHERIFF)	2,372	4,400	4,400	0	4,400	0	0%
450	TIRES & TUBES (SHERIFF)	24,411	31,700	44,000	0	44,000	12,300	39%
451	UNIFORMS (SHERIFF)	90,143	163,800	144,960	0	144,960	-18,840	-12%
453	VEHICLE PARTS (SHERIFF)	93,500	100,888	120,000	0	120,000	19,112	19%
453	VEHICLE PARTS/DISCOUNTS TA	-7	0	0	0	0	0	0%
499	OTHER SUPP & MATERI (SHERI	15,837	19,000	14,000	0	14,000	-5,000	-26%
502	BUILDING AND CONTENTS INSU	573	1,600	1,600	-1,000	600	-1,000	-63%
506	LIABILITY INSURANCE	178,210	159,799	159,799	44,201	204,000	44,201	28%
508	PREMIUMS ON CORPORATE SURE	150	500	500	0	500	0	0%
511	VEHICLE AND EQUIPMENT INSU	86,565	80,000	80,000	16,500	96,500	16,500	21%
513	WORKMAN'S COMPENSATION INS	139,249	122,630	122,630	63,470	186,100	63,470	52%
515	LIABILITY CLAIMS	0	1,000	1,000	0	1,000	0	0%
599	OTHER CHARGES (SHERIFF)	300	0	7,000	0	7,000	7,000	0%
709	DATA PROCESSING EQUIPMENT	21,132	23,447	3,481	0	3,481	-19,966	-85%
711	FURNITURE AND FIXTURES	33,778	33,778	7,701	0	7,701	-26,077	-77%
716	LAW ENFORCEMENT EQUIPMENT	12,751	20,450	0	0	0	-20,450	-100%
718	MOTOR VEHICLES	814,354	889,632	1,563,914	-853,044	710,870	-178,762	-20%
718	MOTOR VEHICLES/DISCOUNTS T	-8	0	0	0	0	0	0%
---		11,022,317	12,151,931	15,050,978	-272,306	14,778,672	2,626,741	22%
209	FY24 EDWARD BYRNE JAG							
309	CONTRACTS - GOV AGENCY FY24	0	20,846	0	0	0	-20,846	-100%
499	OTHER SUPP & MATER - FY24	0	10,811	0	0	0	-10,811	-100%
---		0	31,657	0	0	0	-31,657	-100%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54110	SHERIFF'S DEPARTMENT							
212	STATE SCHOOL RES OFFICER GRANT							
170	SROs - GRANT FUNDED	569,585	611,248	0	0	0	-611,248	-100%
201	SOCIAL SECURITY - SROs	33,463	35,592	0	0	0	-35,592	-100%
204	PENSIONS - SROs	66,087	67,108	0	0	0	-67,108	-100%
205	EMPLOYEE HEALTH INS - SROs	174,081	174,503	0	0	0	-174,503	-100%
212	EMPLOYER MEDICARE - SROs	7,826	8,553	0	0	0	-8,553	-100%
590	TRNS TO OTHER FUNDS/SRO GR	4,027	0	0	0	0	0	0%
716	SRO - LAW ENFORCEMENT EQUI	65,682	73,000	0	0	0	-73,000	-100%
---		920,751	970,004	0	0	0	-970,004	-100%
230	TBI LIAISON DETAIL							
187	OT PAY/TBI LIAISON DETAIL	261	0	0	0	0	0	0%
201	SOCIAL SECURITY/TBI LIAISO	15	0	0	0	0	0	0%
204	PENSIONS/TBI LIAISON DETAI	31	0	0	0	0	0	0%
212	EMP MEDICARE/TBI LIAISON D	4	0	0	0	0	0	0%
---		311	0	0	0	0	0	0%
236	PRE-ARRST DIVRSN GRNT (OPIOID)							
106	DEUPTIES - PRE-ARRST DIVRS	0	144,100	0	0	0	-144,100	-100%
201	SOC SEC - PRE-ARRST DIVRSN	0	8,935	0	0	0	-8,935	-100%
204	PENSIONS - PRE-ARRST DIVRS	0	17,340	0	0	0	-17,340	-100%
205	HLTH INS - PRE-ARRST DIVRS	0	13,535	0	0	0	-13,535	-100%
212	MCARE - PRE-ARRST DIVRSN G	0	2,090	0	0	0	-2,090	-100%
---		0	186,000	0	0	0	-186,000	-100%
245	HIRING, RECRUITMENT & TRAINING							
188	GRANT FUNDED HIRING BONUSE	0	40,000	0	0	0	-40,000	-100%
---		0	40,000	0	0	0	-40,000	-100%
249	VIOLENT CRIME INTERVENTION FND							
106	DEPUTIES - VIOLENT CRIME F	44,040	50,132	84,877	-34,137	50,740	608	1%
201	SOCIAL SEC/VIOLET CRIME FU	2,519	3,294	0	3,146	3,146	-148	-4%
204	PENSIONS/VIOLET CRIME FUND	5,298	6,392	0	6,343	6,343	-49	-1%
205	HEALTH INS/VIOLET CRIME FU	21,254	21,289	0	23,912	23,912	2,623	12%
212	MEDICARE/VIOLET CRIME FUND	589	770	0	736	736	-34	-4%
435	OFFICE SUPP/VIOLENT CRIME	117	590	0	0	0	-590	-100%
451	UNIFORM/VIOLENT CRIME FUND	35,200	35,200	0	0	0	-35,200	-100%
716	LAW ENF EQP/VIOLENT CRIME	20,665	21,979	0	0	0	-21,979	-100%
718	VEHICLES/VIOLENT CRIME FUN	40,200	40,200	0	0	0	-40,200	-100%
---		169,882	179,846	84,877	0	84,877	-94,969	-53%

DRAFT
Pending Commission Approval

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54110	SHERIFF'S DEPARTMENT							
257	THSO GRANT Z24THS358							
187	THSO OT ALCOHOL SAT & EQUI	15,047	45,005	0	0	0	-45,005	-100%
187	THSO OT ALCOHOL SAT & EQUI	12,304	41,690	0	0	0	-41,690	-100%
201	SS ALCOHOL SATURATION & EQ	898	0	0	0	0	0	0%
201	SS ALCOHOL SATURATION & EQ	734	0	0	0	0	0	0%
204	RET ALCOHOL SATURATION & E	1,622	0	0	0	0	0	0%
204	RET ALCOHOL SATURATION & E	1,328	0	0	0	0	0	0%
212	MED ALCOHOL SATURATION & E	210	0	0	0	0	0	0%
212	MED ALCOHOL SATURATION & E	172	0	0	0	0	0	0%
431	THSO LAW ENFORCE SUPPLIES	46	4,995	0	0	0	-4,995	-100%
431	THSO LAW ENFORCE SUPPLIES	0	8,310	0	0	0	-8,310	-100%
---		32,361	100,000	0	0	0	-100,000	-100%
259	THSO GRANT Z23THS347							
187	THSO SATURATION GRANT FY23	11,828	14,033	0	0	0	-14,033	-100%
201	THSO SATURATION GRANT FY23	706	870	0	0	0	-870	-100%
204	THSO SATURATION GRANT FY23	1,423	1,688	0	0	0	-1,688	-100%
212	THSO SATURATION GRANT FY23	165	203	0	0	0	-203	-100%
431	THSO SATURATION GRANT FY23	13,850	17,164	0	0	0	-17,164	-100%
---		27,972	33,958	0	0	0	-33,958	-100%
821	ASSET FORFEITURE FUNDS							
716	LAW ENFORCE EQUIP/ASSET FO	102,564	138,222	0	0	0	-138,222	-100%
---		102,564	138,222	0	0	0	-138,222	-100%
827	MILITARY SURPLUS PROP PROCEEDS							
718	MOTOR VEHICLES/MILITARY SU	57,985	65,178	0	0	0	-65,178	-100%
---		57,985	65,178	0	0	0	-65,178	-100%
---		12,334,143	13,896,796	15,135,855	-272,306	14,863,549	966,753	7%
54150	DRUG ENFORCEMENT							
000	-							
162	CLERICAL PERSONNEL	3,000	0	0	0	0	0	0%
201	SOCIAL SECURITY	179	0	0	0	0	0	0%
204	PENSIONS	361	0	0	0	0	0	0%
205	EMPLOYEE AND DEPENDENT INS	721	0	0	0	0	0	0%
212	EMPLOYER MEDICARE	42	0	0	0	0	0	0%
---		4,303	0	0	0	0	0	0%
---		4,303	0	0	0	0	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54160	ADMIN OF SEX OFFENDER REGISTRY							
000	-							
358	REMITTANCE OF REVENUES	450	0	0	0	0	0	0%
---		450	0	0	0	0	0	0%
---		450	0	0	0	0	0	0%
54210	JAIL							
000	-							
106	DEPUTIES	3,758,314	4,104,146	4,547,578	429	4,548,007	443,861	11%
110	LIEUTENANT(S)	634,023	662,545	662,983	19,012	681,995	19,450	3%
115	SERGEANT(S)	328,394	342,295	417,449	15,542	432,991	90,696	26%
169	PART-TIME PERSONNEL	61,919	84,490	96,720	4,420	101,140	16,650	20%
187	OVERTIME PAY	279,749	262,000	50,000	-50,000	0	-262,000	-100%
188	BONUS PAYMENTS	14,000	0	0	0	0	0	0%
189	OTHER SALARIES & WAGES	870,506	796,661	1,055,547	10,860	1,066,407	269,746	34%
201	SOCIAL SECURITY	354,432	371,389	420,378	3,116	423,494	52,105	14%
204	PENSIONS	568,795	720,614	847,535	6,283	853,818	133,204	18%
205	EMPLOYEE AND DEPENDENT INS	1,298,423	1,205,500	1,205,500	231,500	1,437,000	231,500	19%
210	UNEMPLOYMENT COMPENSATION	912	0	0	0	0	0	0%
212	EMPLOYER MEDICARE	82,891	86,857	98,314	729	99,043	12,186	14%
299	OTHER FRINGE BENEFITS	1,998	3,000	5,000	0	5,000	2,000	67%
302	ADVERTISING	0	3,000	3,000	0	3,000	0	0%
307	COMMUNICATION(DETENTION CT	4,193	8,500	8,500	0	8,500	0	0%
310	CONTRACTS - PRISONER TRANS	30,000	30,000	30,000	0	30,000	0	0%
312	CONTRACTS WITH PRIVATE AGE	2,270,392	2,336,084	2,340,785	0	2,340,785	4,701	0%
317	DATA PROCESSING SERVICES	0	0	5,693	-5,693	0	0	0%
320	DUES AND MEMBERSHIPS	1,385	300	300	0	300	0	0%
333	LICENSES	153	0	0	0	0	0	0%
334	MAINTENANCE AGREEMENTS	215,590	303,524	406,749	0	406,749	103,225	34%
335	MAINTENANCE & REPAIR - BLD	20,400	35,200	35,200	0	35,200	0	0%
336	MAINTENANCE & REPAIR - EQU	8,481	16,500	20,000	0	20,000	3,500	21%
340	MEDICAL & DENTAL SERV (JAI	32,857	36,000	31,000	0	31,000	-5,000	-14%
347	PEST CONTROL (JAIL)	5,500	5,500	7,000	0	7,000	1,500	27%
348	POSTAL CHARGES (JAIL)	0	700	700	0	700	0	0%
349	PRINTING	2,150	4,000	4,000	0	4,000	0	0%
350	INTERNET CONNECTIVITY	4,843	4,500	4,500	0	4,500	0	0%
351	RENTALS (JAIL)	9,596	15,800	15,800	0	15,800	0	0%
354	TRANSPORTATION (PRISONERS)	2,007	7,000	7,000	0	7,000	0	0%
355	TRAVEL (JAIL)	3,765	8,000	15,000	0	15,000	7,000	88%
356	REGISTRATION FEES	4,406	10,935	20,000	0	20,000	9,065	83%
359	DISPOSAL FEES	10,525	10,100	12,630	0	12,630	2,530	25%
410	CUSTODIAL SUPPLIES (JAIL)	81,411	96,700	115,000	0	115,000	18,300	19%
411	DATA PROCESSING SUPPLIES	31,384	33,000	35,000	0	35,000	2,000	6%
412	DIESEL FUEL	1,489	1,500	1,500	0	1,500	0	0%
414	DUPLICATING SUPPLIES (JAIL	5,496	5,600	5,600	0	5,600	0	0%
415	ELECTRICITY(DETENTION CTR)	236,254	325,000	325,000	0	325,000	0	0%
421	FOOD PREPARATION SUPP (JAI	20,370	25,000	25,000	0	25,000	0	0%
422	FOOD SUPPLIES (JAIL)	1,027,382	1,075,000	1,128,750	0	1,128,750	53,750	5%
431	LAW ENFORCEMENT SUPP (JAIL	10,903	17,000	17,000	0	17,000	0	0%
434	NATURAL GAS(DETENTION CTR)	75,737	110,000	110,000	0	110,000	0	0%
435	OFFICE SUPPLIES (JAIL)	10,267	12,105	12,500	0	12,500	395	3%
441	PRISONERS CLOTHING	1,509	15,165	30,000	0	30,000	14,835	98%
451	UNIFORMS	28,000	40,000	30,000	0	30,000	-10,000	-25%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54210	JAIL							
000	-							
454	WATER AND SEWER(DETENTION	135,425	150,000	150,000	0	150,000	0	0%
468	CHEMICALS	0	2,400	2,400	0	2,400	0	0%
499	OTHER SUPP & MATERI (JAIL)	100,977	108,300	110,000	0	110,000	1,700	2%
502	BUILDING AND CONTENTS INSU	121,865	78,000	78,000	64,200	142,200	64,200	82%
513	WORKMAN'S COMPENSATION INS	163,904	119,540	119,540	28,660	148,200	28,660	24%
515	LIABILITY CLAIMS	0	1,000	1,000	0	1,000	0	0%
530	FINES, ASSESSMENTS, PENALT	121	0	0	0	0	0	0%
707	BUILDING IMPROVEMENTS	5,374	8,500	10,000	0	10,000	1,500	18%
709	DATA PROCESSING EQUIPMENT	636	2,841	2,841	0	2,841	0	0%
711	FURNITURE AND FIXTURES	7,802	7,961	5,000	0	5,000	-2,961	-37%
716	LAW ENFORCEMENT EQUIPMENT	11,542	85,000	0	0	0	-85,000	-100%
716	LAW ENFORCEMENT EQUIP/DISC	-1,600	0	0	0	0	0	0%
717	MAINTENANCE EQUIPMENT	2,360	2,500	2,500	0	2,500	0	0%
---		12,959,207	13,797,252	14,691,492	329,058	15,020,550	1,223,298	9%
211	JAIL 3-YEAR EVIDENCE BASED PRG							
106	DEPUTIES - EBP GRANT	83,680	135,432	135,432	-38,754	96,678	-38,754	-29%
189	OTHER SALARIES - EBP GRANT	2,629	9,290	10,000	0	10,000	710	8%
201	SOCIAL SECURITY - EBP GRAN	4,873	576	0	5,994	5,994	5,418	941%
204	PENSION - EBP GRANT	10,029	0	0	12,085	12,085	12,085	0%
205	EMPLOYEE INS - EBP GRANT	38,478	0	0	41,557	41,557	41,557	0%
212	MEDICARE - EBP GRANT	1,140	134	0	0	0	-134	-100%
312	CONTRACT - PRIVATE AGENCY -	164,615	231,789	231,789	0	231,789	0	0%
355	TRAVEL - EBP GRANT	694	3,120	20,000	-16,880	3,120	0	0%
499	SUPPLIES & MATERIALS - EBP	1,522	6,107	6,277	0	6,277	170	3%
---		307,660	386,448	403,498	4,002	407,500	21,052	5%
213	INMATE eCIGS							
499	INMATE E-CIGS	65,655	94,443	95,000	0	95,000	557	1%
---		65,655	94,443	95,000	0	95,000	557	1%
235	JAIL - MENTAL HEALTH (OPIOID)							
106	DEPUTIES - MENTAL HLTH	0	92,246	92,246	0	92,246	0	0%
201	SOCIAL SECURITY - MENTAL H	0	5,719	5,719	0	5,719	0	0%
204	PENSIONS - MENTAL HLTH	0	11,097	11,097	0	11,097	0	0%
205	EMPLOYEE HEALTH - MENTAL	0	13,536	13,536	-13,536	0	-13,536	-100%
212	EMPLOYER MEDICAR - MENTAL	0	1,338	1,338	0	1,338	0	0%
431	LAW ENFRMNT SUPPLIES - MEN	0	1,614	1,614	0	1,614	0	0%
---		0	125,550	125,550	-13,536	112,014	-13,536	-11%
238	FY24 TRAINING EQUIPMENT GRANT							
431	TRNG EQUIP GRANT/LAW ENF S	15,033	15,000	0	0	0	-15,000	-100%
---		15,033	15,000	0	0	0	-15,000	-100%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54210	JAIL							
246	CONFIMENT FACILITIES COVID-19							
410	CUST SUPP CONFINEMENT FACILITIES	8,448	8,463	0	0	0	-8,463	-100%
441	PRISON CLOT CONFINEMENT FACILITIES	68,505	68,505	0	0	0	-68,505	-100%
499	OTHER SUPPL CONFINEMENT FACILITIES	10,206	16,796	0	0	0	-16,796	-100%
707	BLDG IMPROV CONFINEMENT FACILITIES	13,989	71,764	0	0	0	-71,764	-100%
711	FURN & FIXT CONFINEMENT FACILITIES	159,215	159,215	0	0	0	-159,215	-100%
717	MAINT EQUIP CONFINEMENT FACILITIES	23,257	23,257	0	0	0	-23,257	-100%
---		283,620	348,000	0	0	0	-348,000	-100%
---		13,631,175	14,766,693	15,315,540	319,524	15,635,064	868,371	6%
54240	JUVENILE SERVICES							
000	-							
105	SUPERVISOR'DIRECTOR	59,288	61,659	61,659	4,201	65,860	4,201	7%
112	YOUTH SERVICE OFFICER(S)	127,571	133,068	133,068	11,700	144,768	11,700	9%
133	PARAPROFESSIONALS	0	5,629	0	0	0	-5,629	-100%
201	SOCIAL SECURITY	11,378	13,240	13,240	1,000	14,240	1,000	8%
204	PENSIONS	21,911	25,680	25,680	1,960	27,640	1,960	8%
205	EMPLOYEE AND DEPENDENT INS	24,980	45,310	45,310	-130	45,180	-130	0%
212	EMPLOYER MEDICARE	2,661	3,100	3,100	240	3,340	240	8%
299	OTHER FRINGE BENEFITS	165	450	450	0	450	0	0%
307	COMMUNICATION (JUVENILE SE	1,469	2,000	2,200	0	2,200	200	10%
309	CONTRACTS WITH GOVT.AGENCI	2,250	4,500	4,500	0	4,500	0	0%
310	CONTR.W'OTHER PUBLIC AGENC	521,641	256,000	475,000	0	475,000	219,000	86%
312	CONTRACTS - PRIVATE AGENCI	165	160	160	40	200	40	25%
317	DATA PROCESSING SERVICES	0	3,750	0	0	0	-3,750	-100%
320	DUES AND MEMBERSHIPS	120	950	950	0	950	0	0%
334	MAINTENANCE AGREEMENTS	881	2,200	2,300	0	2,300	100	5%
348	POSTAL CHARGES	0	3,000	3,500	0	3,500	500	17%
351	RENTALS	0	1,500	0	0	0	-1,500	-100%
355	TRAVEL (JUVENILE)	1,975	6,950	7,000	0	7,000	50	1%
356	REGISTRATION FEES	450	450	450	0	450	0	0%
413	DRUGS AND MEDICAL SUPPLIES	0	600	600	0	600	0	0%
414	DUPLICATING SUPPLIES (JUVE	263	300	350	0	350	50	17%
435	OFFICE SUPPLIES (JUVENILE)	633	7,285	8,500	0	8,500	1,215	17%
513	WORKMAN'S COMPENSATION INS	4,828	3,470	3,500	-3,200	300	-3,170	-91%
599	OTHER CHARGES	0	300	300	0	300	0	0%
790	OTHER EQUIPMENT	5,136	1,215	0	0	0	-1,215	-100%
---		787,765	582,766	791,817	15,811	807,628	224,862	39%
---		787,765	582,766	791,817	15,811	807,628	224,862	39%
54250	WORK RELEASE PROGRAM							
000	-							
191	BD & COMMITTEE MEMBERS FEE	3,420	10,800	10,800	0	10,800	0	0%
201	SOCIAL SECURITY	212	710	710	0	710	0	0%
204	PENSIONS	0	380	380	0	380	0	0%
212	EMPLOYER MEDICARE	50	160	160	0	160	0	0%
513	WORKMAN'S COMPENSATION INS	23	0	0	300	300	300	0%
---		3,705	12,050	12,050	300	12,350	300	2%
---		3,705	12,050	12,050	300	12,350	300	2%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	2024-25 CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54310	FIRE PREVENTION AND CONTROL							
000	-							
316	CONTRIBUTIONS	1,034,472	1,057,657	1,926,000	-161,500	1,764,500	706,843	67%
599	OTHER CHARGES	7,000	7,000	0	0	0	-7,000	-100%
---		1,041,472	1,064,657	1,926,000	-161,500	1,764,500	699,843	66%
---		1,041,472	1,064,657	1,926,000	-161,500	1,764,500	699,843	66%
54410	EMERGENCY MANAGEMENT AGENCY							
000	-							
105	SUPERVISOR/DIRECTOR	57,348	75,275	50,003	4,160	54,163	-21,112	-28%
169	PART-TIME PERSONNEL	0	0	90,480	-15,205	75,275	75,275	0%
189	OTHER SALARIES & WAGES	87,080	90,563	40,560	4,160	44,720	-45,843	-51%
201	SOCIAL SECURITY	8,652	10,288	11,225	520	11,745	1,457	14%
204	PENSIONS	15,874	19,952	11,321	1,040	12,361	-7,591	-38%
205	EMPLOYEE AND DEPENDENT INS	44,944	29,300	31,640	1,360	33,000	3,700	13%
212	EMPLOYER MEDICARE	2,024	2,406	2,626	140	2,766	360	15%
299	OTHER FRINGE BENEFITS	255	0	0	0	0	0	0%
307	COMMUNICATION	3,109	7,650	6,465	0	6,465	-1,185	-15%
320	DUES AND MEMBERSHIPS	275	400	200	0	200	-200	-50%
333	LICENSES	26	250	0	0	0	-250	-100%
334	MAINTENANCE AGREEMENTS	10,591	12,640	10,678	0	10,678	-1,962	-16%
338	MAINT & REPAIR VEHICLES	482	2,000	2,000	0	2,000	0	0%
348	POSTAL CHARGES	85	100	100	0	100	0	0%
349	PRINTING, STATIONERY AND F	90	800	200	0	200	-600	-75%
350	INTERNET CONNECTIVITY	3,947	3,648	3,440	0	3,440	-208	-6%
351	RENTALS	13,800	13,800	27,600	3,312	30,912	17,112	124%
355	TRAVEL	273	2,500	2,500	0	2,500	0	0%
356	TUITION	700	4,350	800	0	800	-3,550	-82%
410	CUSTODIAL SUPPLIES	0	300	100	0	100	-200	-67%
411	DATA PROCESSING SUPPLIES	0	1,000	1,000	0	1,000	0	0%
412	DIESEL FUEL	0	500	1,000	0	1,000	500	100%
422	FOOD SUPPLIES	445	700	300	0	300	-400	-57%
425	GASOLINE	4,791	8,000	9,500	0	9,500	1,500	19%
435	OFFICE SUPPLIES	160	500	300	0	300	-200	-40%
446	SMALL TOOLS	1,379	3,890	2,500	0	2,500	-1,390	-36%
450	TIRES AND TUBES	1,944	3,150	2,500	0	2,500	-650	-21%
451	UNIFORMS	1,155	1,500	900	0	900	-600	-40%
453	VEHICLE PARTS	300	1,000	500	0	500	-500	-50%
471	SOFTWARE	120	500	500	0	500	0	0%
499	OTHER SUPPLIES AND MATERIA	111	300	100	0	100	-200	-67%
502	BUILDING AND CONTENTS INSU	3,484	1,030	1,030	170	1,200	170	17%
506	LIABILITY INSURANCE	585	585	585	15	600	15	3%
511	INSURANCE-VEHICLE/EQUIP	2,055	2,055	2,055	3,745	5,800	3,745	182%
513	WORKMAN'S COMPENSATION INS	1,378	1,350	1,378	-1,178	200	-1,150	-85%
590	TRANSFERS TO OTHER FUNDS	0	9,616	0	0	0	-9,616	-100%
---		267,462	311,898	316,086	2,239	318,325	6,427	2%
822	EMA UNSPENT GRANT FUNDS							
590	TRNS TO OTHER FUNDS/EMA RE	9,616	0	0	0	0	0	0%
---		9,616	0	0	0	0	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
54410	EMERGENCY MANAGEMENT AGENCY							
000	--							
---		277,078	311,898	316,086	2,239	318,325	6,427	2%
54420	RESCUE SQUAD & LIFE SAVING CRE							
000	--							
316	CONTRIBUTIONS	87,700	87,700	131,500	-21,900	109,600	21,900	25%
---		87,700	87,700	131,500	-21,900	109,600	21,900	25%
---		87,700	87,700	131,500	-21,900	109,600	21,900	25%
54490	OTHER EMERGENCY MANAGEMENT							
265	HOMELAND SECURITY GRANT 2021							
316	HOMELAND SECURITY GRANT 20	146,544	145,641	0	0	0	-145,641	-100%
---		146,544	145,641	0	0	0	-145,641	-100%
266	HOMELAND SECURITY GRANT 2022							
316	HOMELAND SECURITY GRANT 20	2,893	2,893	0	0	0	-2,893	-100%
---		2,893	2,893	0	0	0	-2,893	-100%
267	HOMELAND SECURITY GRANT 2023							
316	HOMELAND SECURITY GRANT 20	0	0	128,000	0	128,000	128,000	0%
---		0	0	128,000	0	128,000	128,000	0%
---		149,437	148,534	128,000	0	128,000	-20,534	-14%
54610	COUNTY MEDICAL EXAMINER							
000	--							
309	CONTRACT W/ GOVT AGENCIES	309,150	315,100	315,100	0	315,100	0	0%
---		309,150	315,100	315,100	0	315,100	0	0%
---		309,150	315,100	315,100	0	315,100	0	0%
54900	OTHER PUBLIC SAFETY							
000	--							
105	SUPERVISOR'DIRECTOR	6,642	6,908	6,908	0	6,908	0	0%
201	SOCIAL SECURITY	412	430	430	0	430	0	0%
204	PENSIONS	799	840	840	0	840	0	0%
212	EMPLOYER MEDICARE	96	110	110	0	110	0	0%
316	CONTRIBUTIONS(E911)	1,353,828	1,335,000	1,579,221	53,802	1,633,023	298,023	22%
513	WORKMAN'S COMPENSATION INS	369	0	0	10	10	10	0%
---		1,362,146	1,343,288	1,587,509	53,812	1,641,321	298,033	22%
---		1,362,146	1,343,288	1,587,509	53,812	1,641,321	298,033	22%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	2024-25 CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
55110	LOCAL HEALTH CENTER							
000	-							
131	MEDICAL PERSONNEL	57,919	70,236	118,086	5,904	123,990	53,754	77%
162	CLERICAL PERSONNEL	193,190	245,802	252,408	46,977	299,385	53,583	22%
166	CUSTODIAL PERSONNEL	25,838	27,000	26,871	1,344	28,215	1,215	5%
189	OTHER SALARIES AND WAGES	160,059	168,506	170,489	69,253	239,742	71,236	42%
201	SOCIAL SECURITY	25,947	31,716	35,207	7,663	42,870	11,154	35%
204	PENSIONS	47,118	61,369	70,982	15,438	86,420	25,051	41%
205	EMPLOYEE AND DEPENDENT INS	127,015	203,481	173,021	-38,621	134,400	-69,081	-34%
212	EMPLOYER MEDICARE	6,068	7,418	8,234	1,796	10,030	2,612	35%
299	OTHER FRINGE BENEFITS	486	1,500	2,323	0	2,323	823	55%
307	COMMUNICATION (HEALTH DEPT	12,510	14,000	13,555	0	13,555	-445	-3%
309	CONTR.W'GOV.AG.(SUPPLE.PAY	17,400	17,400	17,400	0	17,400	0	0%
312	CONTRACTS - PRIVATE AGENCI	3,280	3,400	3,300	0	3,300	-100	-3%
320	DUES AND MEMBERSHIPS	0	200	200	0	200	0	0%
328	JANITORIAL SERVICES	92,723	106,000	104,500	0	104,500	-1,500	-1%
330	LEASE/SBITA PAYMENTS	19,141	19,200	19,200	0	19,200	0	0%
334	MAINTENANCE AGREEMENTS	37,541	43,677	40,000	0	40,000	-3,677	-8%
335	MAINTENANCE & REPAIR - BLD	495	7,200	7,200	0	7,200	0	0%
336	MAINTENANCE & REPAIR - EQU	2,134	30,800	30,800	0	30,800	0	0%
347	PEST CONTROL (HEALTH DEPT)	612	1,150	1,000	0	1,000	-150	-13%
348	POSTAL CHARGES (HEALTH DEP	5,000	5,000	5,000	0	5,000	0	0%
349	PRINTING	425	1,000	1,000	0	1,000	0	0%
350	INTERNET CONNECTIVITY	-2,474	0	0	0	0	0	0%
351	RENTALS (HEALTH DEPT)	9,930	12,900	12,900	0	12,900	0	0%
351	DISCOUNTS TAKEN	-30	0	0	0	0	0	0%
355	TRAVEL (HEALTH DEPT)	6,420	8,000	6,000	0	6,000	-2,000	-25%
359	DISPOSAL FEES	0	100	100	0	100	0	0%
361	PERMITS	115	110	0	0	0	-110	-100%
399	OTHER CONTRACTED SERVICES	16,775	18,000	18,000	0	18,000	0	0%
410	CUSTODIAL SUPP (HEALTH DEP	1,012	4,000	2,000	0	2,000	-2,000	-50%
413	DRUGS & MEDICAL SUPP (HEAL	672	22,781	22,780	0	22,780	-1	0%
414	DUPLICATING SUPPLIES	0	2,000	2,000	0	2,000	0	0%
415	ELECTRICITY (HEALTH DEPT)	46,676	52,000	52,000	0	52,000	0	0%
434	NATURAL GAS	988	3,200	3,200	0	3,200	0	0%
435	OFFICE SUPPLIES (HEALTH DE	1,794	12,000	8,000	0	8,000	-4,000	-33%
454	WATER & SEWER (HEALTH DEPT	8,560	13,000	13,000	0	13,000	0	0%
499	OTHER SUPP & MATERI (HEALT	4,798	9,000	6,000	0	6,000	-3,000	-33%
502	BUILDING AND CONTENTS INSU	20,028	20,030	20,000	3,000	23,000	2,970	15%
506	LIABILITY INSURANCE	4,719	7,110	7,110	-2,210	4,900	-2,210	-31%
513	WORKMEN'S COMPENSATION INS	2,762	4,924	4,924	0	4,924	0	0%
530	FINES, ASSESSMENTS, PENALT	30	30	0	0	0	-30	-100%
711	FURNITURE AND FIXTURES	1,015	3,000	3,000	0	3,000	0	0%
---		958,691	1,258,240	1,281,790	110,544	1,392,334	134,094	11%
825	HEALTH DGA GRANT							
131	MEDICAL PERSONNEL/DGA	0	134,229	160,809	0	160,809	26,580	20%
162	CLERICAL PERSONNEL	259,197	269,136	242,599	0	242,599	-26,537	-10%
189	OTHER SALARIES AND WAGES	257,543	342,523	462,220	0	462,220	119,697	35%
201	SOCIAL SECURITY	30,585	46,245	53,669	0	53,669	7,424	16%
204	PENSIONS	58,186	89,730	95,636	0	95,636	5,906	7%
205	EMPLOYEE AND DEPENDENT INS	149,035	264,751	287,118	27	287,145	22,394	8%
206	LIFE INSURANCE/HEALTH DGA	2,489	2,500	0	0	0	-2,500	-100%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
55110	LOCAL HEALTH CENTER							
825	HEALTH DGA GRANT							
212	EMPLOYER MEDICARE	7,153	10,815	12,525	0	12,525	1,710	16%
355	TRAVEL (HEALTH DEPT)	2,485	15,000	15,000	0	15,000	0	0%
356	TUITION (HEALTH DEPT)	0	0	1,000	0	1,000	1,000	0%
399	OTHER CONTRACTED SERVICES	4,294	10,000	10,100	0	10,100	100	1%
506	LIABILITY INSURANCE	0	7,600	7,600	0	7,600	0	0%
513	WORKMEN'S COMPENSATION INS	0	2,227	2,597	0	2,597	370	17%
---		770,967	1,194,756	1,350,873	27	1,350,900	156,144	13%
---		1,729,658	2,452,996	2,632,663	110,571	2,743,234	290,238	12%
55120	RABIES AND ANIMAL CONTROL							
000	-							
316	CONTRIBUTIONS	250,000	250,000	300,000	-50,000	250,000	0	0%
---		250,000	250,000	300,000	-50,000	250,000	0	0%
---		250,000	250,000	300,000	-50,000	250,000	0	0%
55130	AMBULANCE/EMERGENCY MEDICAL SE							
000	-							
316	CONTRIBUTIONS	2,421,753	2,421,753	2,721,753	-150,000	2,571,753	150,000	6%
---		2,421,753	2,421,753	2,721,753	-150,000	2,571,753	150,000	6%
---		2,421,753	2,421,753	2,721,753	-150,000	2,571,753	150,000	6%
55170	ALCOHOL AND DRUG PROGRAM							
235	JAIL - MENTAL HEALTH (OPIOID)							
312	CONTRACTS - MENTAL HEALTH	0	211,499	0	0	0	-211,499	-100%
---		0	211,499	0	0	0	-211,499	-100%
---		0	211,499	0	0	0	-211,499	-100%
55310	REGIONAL MENTAL HEALTH CENTER							
000	-							
316	CONTRIBUTIONS	17,000	17,000	25,000	-4,000	21,000	4,000	24%
---		17,000	17,000	25,000	-4,000	21,000	4,000	24%
---		17,000	17,000	25,000	-4,000	21,000	4,000	24%
55510	GENERAL WELFARE ASSISTANCE							
000	-							
341	PAUPER BURIALS	19,456	30,000	30,000	0	30,000	0	0%
---		19,456	30,000	30,000	0	30,000	0	0%
---		19,456	30,000	30,000	0	30,000	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
55720	SANITATION EDUCATION/INFORMATI							
000	-							
189	OTHER SALARIES & WAGES	35,920	38,720	35,920	26,150	62,070	23,350	60%
201	SOCIAL SECURITY	2,230	2,230	2,230	1,630	3,860	1,630	73%
204	PENSIONS	4,330	4,330	4,330	3,270	7,600	3,270	76%
205	EMPLOYEE AND DEPENDENT INS	12,932	21,300	21,300	-3,650	17,650	-3,650	-17%
212	EMPLOYER MEDICARE	530	530	530	380	910	380	72%
302	ADVERTISING	24,859	25,000	28,000	0	28,000	3,000	12%
499	OTHER SUPPLIES & MATERIALS	3,977	9,500	9,300	0	9,300	-200	-2%
513	WORKMAN'S COMPENSATION INS	694	560	560	340	900	340	61%
---		85,472	102,170	102,170	28,120	130,290	28,120	28%
---		85,472	102,170	102,170	28,120	130,290	28,120	28%
56100	ADULT ACTIVITIES							
000	-							
316	CONTRIBUTIONS	121,000	121,000	127,977	-2,500	125,477	4,477	4%
---		121,000	121,000	127,977	-2,500	125,477	4,477	4%
---		121,000	121,000	127,977	-2,500	125,477	4,477	4%
56500	LIBRARIES							
000	-							
103	ASSISTANT(S)	69,911	73,693	100,381	6,240	106,621	32,928	45%
105	SUPERVISOR/DIRECTOR	61,379	63,848	64,169	4,160	68,329	4,481	7%
106	DEPUTY(IES)	203,803	211,300	234,416	-14,560	219,856	8,556	4%
169	PART-TIME PERSONNEL	160,955	165,632	183,849	-18,217	165,632	0	0%
201	SOCIAL SECURITY	30,169	31,663	31,000	3,750	34,750	3,087	10%
204	PENSIONS	36,837	39,290	48,089	4,680	52,769	13,479	34%
205	EMPLOYEE AND DEPENDENT INS	70,954	69,600	72,000	0	72,000	2,400	3%
206	LIFE INSURANCE	2,489	2,489	2,500	0	2,500	11	0%
212	EMPLOYER MEDICARE	7,055	7,405	7,800	330	8,130	725	10%
307	COMMUNICATION	717	760	850	0	850	90	12%
312	CONTRACTS WITH PRIVATE AGE	12,279	12,878	14,750	0	14,750	1,872	15%
317	DATA PROCESSING SERVICES	1,865	1,962	2,050	0	2,050	88	4%
330	LEASE/SBITA PAYMENTS	75	75	0	0	0	-75	-100%
333	LICENSES	1,891	1,891	2,000	0	2,000	109	6%
334	MAINTENANCE AGREEMENTS	15,724	17,209	22,840	0	22,840	5,631	33%
335	MAINTENANCE & REPAIR - BLD	3,905	3,907	8,500	0	8,500	4,593	118%
347	PEST CONTROL	702	702	750	0	750	48	7%
348	POSTAL CHARGES	0	0	250	0	250	250	0%
350	INTERNET CONNECTIVITY	4,346	4,928	9,000	0	9,000	4,072	83%
351	RENTALS	4,500	4,500	4,500	0	4,500	0	0%
356	TUITION	0	0	100	0	100	100	0%
359	DISPOSAL FEES	30	30	30	0	30	0	0%
410	CUSTODIAL SUPPLIES	2,859	2,859	3,000	0	3,000	141	5%
411	DATA PROCESSING SUPPLIES	3,558	3,559	4,300	0	4,300	741	21%
415	ELECTRICITY	15,558	17,731	18,000	0	18,000	269	2%
432	LIBRARY BOOKS	61,796	61,844	79,000	0	79,000	17,156	28%
434	NATURAL GAS	1,216	1,306	1,300	0	1,300	-6	0%
435	OFFICE SUPPLIES	3,742	3,743	4,000	0	4,000	257	7%
437	PERIODICALS	3,708	3,708	4,400	0	4,400	692	19%
454	WATER AND SEWER	1,999	2,296	2,000	0	2,000	-296	-13%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
56500	LIBRARIES							
000	-							
471	SOFTWARE	768	768	2,725	0	2,725	1,957	255%
499	OTHER SUPPLIES AND MATERIA	4,228	4,229	7,125	0	7,125	2,896	68%
502	BUILDING AND CONTENTS INSU	6,663	6,663	2,513	5,002	7,515	852	13%
506	LIABILITY INSURANCE	3,581	3,581	3,022	0	3,022	-559	-16%
513	WORKMAN'S COMPENSATION INS	1,227	1,227	800	-200	600	-627	-51%
709	DATA PROCESSING EQUIPMENT	5,434	5,435	6,000	0	6,000	565	10%
711	FURNITURE AND FIXTURES	1,168	1,223	2,000	0	2,000	777	64%
---		807,091	833,934	950,009	-8,815	941,194	107,260	13%
170	CITY OF JOHNSON CITY							
316	JC/WASH COUNTY PUBLIC LIBR	127,000	127,000	127,000	0	127,000	0	0%
---		127,000	127,000	127,000	0	127,000	0	0%
759	WEST END SENIOR FOUNDATION							
312	CONTRACTS - PRIVATE AGENCI	200	200	0	0	0	-200	-100%
499	OTHER SUPPLIES AND MATERIA	395	395	0	0	0	-395	-100%
---		595	595	0	0	0	-595	-100%
761	LIBRARY EMER CONNECTIVITY FUND							
350	INT CONNECTIVITY/LIBRARY E	2,043	2,043	0	0	0	-2,043	-100%
---		2,043	2,043	0	0	0	-2,043	-100%
762	TOP GRANT FY24							
312	TECH TRAINING - TOP GRANT	350	500	0	0	0	-500	-100%
---		350	500	0	0	0	-500	-100%
763	FY24 TN LIBRARY TECH GRANT							
709	DATA PROCESSING EQUIPMENT	1,539	1,540	0	0	0	-1,540	-100%
---		1,539	1,540	0	0	0	-1,540	-100%
---		938,618	965,612	1,077,009	-8,815	1,068,194	102,582	11%
56900	OTHER SOCIAL, CULTURAL & RECRE							
000	-							
316	CONTRIBUTIONS	115,000	115,000	115,000	0	115,000	0	0%
---		115,000	115,000	115,000	0	115,000	0	0%
---		115,000	115,000	115,000	0	115,000	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
57100	AGRICULTURAL EXTENSION SERVICE							
000	-							
309	CONTRACTS WITH GOVERNMENT	335,146	537,635	634,496	0	634,496	96,861	18%
312	CONTRACTS - PRIVATE AGENCI	646	770	520	0	520	-250	-32%
320	DUES AND MEMBERSHIPS	820	900	900	0	900	0	0%
328	JANITORIAL SERVICES	4,191	4,575	4,575	0	4,575	0	0%
334	MAINTENANCE AGREEMENTS	1,710	2,700	2,700	0	2,700	0	0%
335	MAINTENANCE & REPAIR - BLD	0	580	2,000	0	2,000	1,420	245%
347	PEST CONTROL	550	600	600	0	600	0	0%
350	INTERNET CONNECTIVITY	2,632	3,000	3,000	0	3,000	0	0%
351	RENTALS	6,957	8,200	8,000	0	8,000	-200	-2%
351	DISCOUNTS TAKEN	-36	0	0	0	0	0	0%
355	TRAVEL	10,767	13,000	15,000	0	15,000	2,000	15%
356	TUITION	121	600	600	0	600	0	0%
410	CUSTODIAL SUPPLIES	801	1,000	1,000	0	1,000	0	0%
411	DATA PROCESSING SUPPLIES	960	1,085	2,500	0	2,500	1,415	130%
415	ELECTRICITY	2,331	2,800	2,800	0	2,800	0	0%
434	NATURAL GAS	779	900	1,000	0	1,000	100	11%
435	OFFICE SUPPLIES	2,952	3,500	4,000	0	4,000	500	14%
454	WATER & SEWER	686	1,200	1,200	0	1,200	0	0%
499	OTHER SUPP & MATERIALS	4,199	5,175	5,400	0	5,400	225	4%
502	BUILDING AND CONTENTS INSU	1,250	1,250	1,250	250	1,500	250	20%
511	INSURANCE-VEHICLE/EQUIP	18	0	0	0	0	0	0%
709	DATA PROCESSING EQUIPMENT	3,000	3,000	3,000	0	3,000	0	0%
711	FURNITURE AND FIXTURES	138	140	0	0	0	-140	-100%
---		380,618	592,610	694,541	250	694,791	102,181	17%
---		380,618	592,610	694,541	250	694,791	102,181	17%
57300	FOREST SERVICE							
000	-							
326	FOREST RESOURCE SERVICES	1,500	1,500	1,500	0	1,500	0	0%
---		1,500	1,500	1,500	0	1,500	0	0%
---		1,500	1,500	1,500	0	1,500	0	0%
57500	SOIL CONSERVATION							
000	-							
189	OTHER SALARIES & WAGES	137,816	144,830	144,830	12,480	157,310	12,480	9%
201	SOCIAL SECURITY	8,170	8,979	8,979	781	9,760	781	9%
204	PENSIONS	16,579	17,425	17,425	2,245	19,670	2,245	13%
205	EMPLOYEE AND DEPENDENT INS	41,002	39,500	39,500	4,800	44,300	4,800	12%
212	EMPLOYER MEDICARE	1,911	2,100	2,100	210	2,310	210	10%
513	WORKMAN'S COMPENSATION INS	2,400	2,220	2,220	-2,020	200	-2,020	-91%
---		207,878	215,054	215,054	18,496	233,550	18,496	9%
---		207,878	215,054	215,054	18,496	233,550	18,496	9%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
57800	STORM WATER MANAGEMENT							
000	-							
321	ENGINEERING SERVICES	20,000	30,000	30,000	0	30,000	0	0%
333	LICENSES (STORM WATER MGT)	3,460	3,500	3,500	0	3,500	0	0%
---		23,460	33,500	33,500	0	33,500	0	0%
---		23,460	33,500	33,500	0	33,500	0	0%
57900	OTHER AGRICULTURE & NATURAL RE							
000	-							
316	OTHER AG CONTRIBUTIONS	0	2,500	5,000	0	5,000	2,500	100%
599	OTHER AGRICULTURE CHARGES	2,500	2,500	0	2,500	2,500	0	0%
---		2,500	5,000	5,000	2,500	7,500	2,500	50%
---		2,500	5,000	5,000	2,500	7,500	2,500	50%
58110	TOURISM							
000	-							
316	CONTRIBUTIONS	10,000	10,000	10,000	0	10,000	0	0%
---		10,000	10,000	10,000	0	10,000	0	0%
---		10,000	10,000	10,000	0	10,000	0	0%
58190	OTHER ECONOMIC AND COMMUNITY D							
000	-							
305	AUDIT SERVICES	0	0	14,000	0	14,000	14,000	0%
309	CONTRACTS WITH GOVERNMENT	0	480,000	500,000	187,500	687,500	207,500	43%
316	ECONOMIC DEVELOPMENT CONTR	220,615	225,000	220,615	0	220,615	-4,385	-2%
356	REGISTRATION FEES	400	0	0	0	0	0	0%
399	OTHER CONTRACTED SERVICES	6,250	65,000	65,000	0	65,000	0	0%
599	WORK KEYS TESTING	2,997	30,000	30,000	0	30,000	0	0%
724	SITE DEVELOPMENT	1,120	0	0	0	0	0	0%
---		231,382	800,000	829,615	187,500	1,017,115	217,115	27%
102	WASHINGTON COUNTY IND PARK							
331	LEGAL SERVICES-IND PARK	4,610	4,590	0	0	0	-4,590	-100%
---		4,610	4,590	0	0	0	-4,590	-100%
420	IDB - ECONOMIC DEVELOPMENT							
321	ENGINEERING SERVICES	5,000	0	0	0	0	0	0%
---		5,000	0	0	0	0	0	0%
431	WCIP 37 ACRE DEVELOPMENT 2022							
724	SITE DEVELOPMENT WCIP 37 A	257,459	367,515	0	0	0	-367,515	-100%
---		257,459	367,515	0	0	0	-367,515	-100%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
101	GENERAL FUND							
58190	OTHER ECONOMIC AND COMMUNITY D							
000	-							
---		498,451	1,172,105	829,615	187,500	1,017,115	-154,990	-13%
58220	AIRPORT							
000	-							
316	CONTRIBUTION - TCAA FTZ	19,478	19,478	19,854	0	19,854	376	2%
---		19,478	19,478	19,854	0	19,854	376	2%
---		19,478	19,478	19,854	0	19,854	376	2%
58300	VETERANS' SERVICES							
000	-							
189	OTHER SALARIES & WAGES	37,406	38,903	73,000	3,900	76,900	37,997	98%
201	SOCIAL SECURITY	2,246	2,419	4,550	250	4,800	2,381	98%
204	PENSIONS	4,500	4,683	9,100	500	9,600	4,917	105%
205	EMPLOYEE AND DEPENDENT INS	8,483	0	25,100	-7,400	17,700	17,700	0%
212	EMPLOYER MEDICARE	525	568	1,060	60	1,120	552	97%
302	ADVERTISING	0	400	800	0	800	400	100%
307	COMMUNICATION	921	1,200	600	0	600	-600	-50%
312	CONTRACTS - PRIVATE AGENCI	298	400	480	0	480	80	20%
320	VSO DUES	50	300	300	0	300	0	0%
334	MAINTENANCE AGREEMENTS	1,422	1,400	1,425	0	1,425	25	2%
348	POSTAL CHARGES	139	600	600	0	600	0	0%
349	PRINTING, STATIONERY AND F	0	500	500	0	500	0	0%
355	TRAVEL	937	3,700	4,000	0	4,000	300	8%
399	OTHER CONTRACTED SERVICES	52,668	56,475	28,250	0	28,250	-28,225	-50%
435	OFFICE SUPPLIES	2,122	3,000	3,000	0	3,000	0	0%
499	OTHER SUPPLIES AND MATERIA	0	1,350	1,150	0	1,150	-200	-15%
513	WORKMAN'S COMPENSATION INS	897	980	1,960	-1,860	100	-880	-90%
709	DATA PROCESSING EQUIPMENT	0	2,355	2,200	0	2,200	-155	-7%
711	FURNITURE AND FIXTURES	0	1,500	0	0	0	-1,500	-100%
---		112,614	120,733	158,075	-4,550	153,525	32,792	27%
---		112,614	120,733	158,075	-4,550	153,525	32,792	27%
58500	CONTRIBUTIONS TO OTHER AGENCIE							
000	-							
316	CONTRIBUTIONS	36,000	40,500	40,500	0	40,500	0	0%
---		36,000	40,500	40,500	0	40,500	0	0%
---		36,000	40,500	40,500	0	40,500	0	0%
---		51,519,844	57,444,767	61,482,665	1,176,425	62,659,090	5,214,323	9%

Number of Accounts: 1046

***** End of report *****



Washington County

FY2025 Budget

116 - Solid Waste Fund

DRAFT
Pending Commission Approval

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
116	SOLID WASTE FUND							
40000	TOTAL LOCAL TAXES							
40110	CURRENT PROPERTY TAX 000 _	1,234,693	1,205,364	1,214,404	699,921	1,914,325	708,961	59%
40120	TRUSTEE COLLECTION - 000 _	20,000	20,319	20,471	0	20,471	152	1%
40125	TRUSTEE COLLECTION-B 000 _	50	209	211	0	211	2	1%
40130	CIRCUIT/C&M - PRIOR 000 _	5,580	9,925	9,999	0	9,999	74	1%
40140	INTEREST AND PENALTY 000 _	5,803	6,332	6,379	0	6,379	47	1%
40161	PAYMENT IN LIEU-OF T 000 _	95	94	95	0	95	1	1%
40162	PILOT - LOCAL UTILIT 000 _	0	20,896	21,053	0	21,053	157	1%
40163	PILOT - OTHER 000 _	253	260	262	0	262	2	1%
40270	BUSINESS TAX 000 _	43,845	40,485	50,000	0	50,000	9,515	24%
40320	BANK EXCISE TAX 000 _	10,004	7,840	10,000	0	10,000	2,160	28%
40---	--- *TOTAL LOC	1,320,323	1,311,724	1,332,874	699,921	2,032,795	721,071	55%
41000	TOTAL LICENSES AND PERMITS							
41110	MARRIAGE LICENSES 000 _	136	160	160	0	160	0	0%
41---	--- *TOTAL LIC	136	160	160	0	160	0	0%
43000	CHARGES FOR CURRENT SERVICES							
43114	SOLID WASTE DISPOSAL 000 _	0	5,050	0	0	0	-5,050	-100%
43116	WASTE TIRE DISPOSAL 000 _	79,709	85,850	90,000	0	90,000	4,150	5%
43990	OTHER CHARGES FOR SE 000 _	700	0	0	0	0	0	0%
43---	--- *CHARGES F	80,409	90,900	90,000	0	90,000	-900	-1%
44000	TOTAL OTHER LOCAL REVENUE							
44110	INVESTMENT INCOME 000 _	3,169	0	0	0	0	0	0%
44145	SALE OF RECYCLED MAT 000 _	227,918	200,000	200,000	0	200,000	0	0%
44170	MISCELLANEOUS REFUND 000 _	912	0	0	0	0	0	0%
44---	--- *TOTAL OTH	231,999	200,000	200,000	0	200,000	0	0%
46000	STATE OF TENNESSEE							
46170	SOLID WASTE GRANTS 000 _	21,871	0	0	0	0	0	0%
46170	TDEC - Used Auto Flu 200 Used Auto	0	22,993	0	0	0	-22,993	-100%
46990	OTHER STATE REVENUES 000 _	123,774	110,000	120,000	0	120,000	10,000	9%
46---	--- *STATE OF	145,645	132,993	120,000	0	120,000	-12,993	-10%
-----	--- *SOLID WAS	1,778,512	1,735,777	1,743,034	699,921	2,442,955	707,178	41%

Number of Accounts: 20

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
116	SOLID WASTE FUND							
55732	CONVENIENCE CENTERS							
000	-							
105	SUPERVISOR'DIRECTOR	62,400	64,974	64,896	4,160	69,056	4,082	6%
141	FOREMEN	40,680	47,000	46,800	4,160	50,960	3,960	8%
147	TRUCK DRIVERS	150,690	156,700	160,000	16,640	176,640	19,940	13%
164	ATTENDANTS	391,223	422,000	425,000	49,920	474,920	52,920	13%
169	PART-TIME PERSONNEL	59,586	104,785	86,544	0	86,544	-18,241	-17%
201	SOCIAL SECURITY	41,567	48,990	48,570	4,680	53,250	4,260	9%
202	ADMINISTRATIVE FEES	148	170	0	0	0	-170	-100%
204	PENSIONS	73,077	76,640	87,090	9,360	96,450	19,810	26%
205	EMPLOYEE AND DEPENDENT INS	210,196	210,680	185,180	65,220	250,400	39,720	19%
206	LIFE INSURANCE	3,505	3,400	0	0	0	-3,400	-100%
212	EMPLOYER MEDICARE	9,721	11,460	11,360	1,260	12,620	1,160	10%
307	COMMUNICATION	2,770	2,700	3,200	0	3,200	500	19%
308	CONSULTANTS	0	3,000	3,000	0	3,000	0	0%
312	CONTRACTS - PRIVATE AGENCI	658	750	750	0	750	0	0%
320	DUES AND MEMBERSHIPS	150	200	200	0	200	0	0%
322	EVALUATION AND TESTING	180	400	500	0	500	100	25%
333	LICENSES	51	75	75	0	75	0	0%
335	MAINTENANCE & REPAIR - BLD	50	7,750	8,000	0	8,000	250	3%
336	MAINTENANCE & REPAIR - EQU	37,615	45,000	45,000	0	45,000	0	0%
338	MAINTENANCE & REPAIR - VEH	26,664	40,000	40,000	0	40,000	0	0%
340	MEDICAL AND DENTAL SERVICE	60	100	0	0	0	-100	-100%
348	POSTAL CHARGES	88	100	100	0	100	0	0%
350	INTERNET CONNECTIVITY	2,715	5,000	5,000	0	5,000	0	0%
351	RENTALS	22,073	22,300	22,000	0	22,000	-300	-1%
353	TOWING SERVICES	243	750	750	0	750	0	0%
355	TRAVEL	388	1,000	1,000	0	1,000	0	0%
356	REGISTRATION FEES	150	400	400	0	400	0	0%
359	DISPOSAL FEES	405,416	527,730	555,000	0	555,000	27,270	5%
410	CUSTODIAL SUPPLIES	974	1,000	1,500	0	1,500	500	50%
412	DIESEL FUEL	63,742	100,000	110,000	0	110,000	10,000	10%
415	ELECTRICITY	9,176	10,300	10,000	0	10,000	-300	-3%
418	EQUIPMENT AND MACHINERY PA	4,307	10,700	11,000	0	11,000	300	3%
424	GARAGE SUPPLIES	1,012	1,600	2,000	0	2,000	400	25%
425	GASOLINE	7,973	14,000	14,000	0	14,000	0	0%
426	GENERAL CONSTRUCTION MATER	609	2,000	2,000	0	2,000	0	0%
429	INSTRUCTIONAL SUPPLIES & M	1,800	2,000	2,000	0	2,000	0	0%
433	LUBRICANTS	4,255	6,000	6,000	0	6,000	0	0%
435	OFFICE SUPPLIES	1,377	1,500	1,500	0	1,500	0	0%
442	PROPANE GAS	666	1,400	1,400	0	1,400	0	0%
446	SMALL TOOLS	1,519	2,500	1,000	0	1,000	-1,500	-60%
450	TIRES AND TUBES	23,101	25,000	25,000	0	25,000	0	0%
451	UNIFORMS	171	600	2,600	0	2,600	2,000	333%
453	VEHICLE PARTS	2,075	4,000	4,000	0	4,000	0	0%
454	WATER AND SEWER	1,577	2,500	2,500	0	2,500	0	0%
462	WIRE	7,101	8,000	8,000	0	8,000	0	0%
499	OTHER SUPPLIES & MATERIALS	2,980	4,900	5,000	0	5,000	100	2%
502	BUILDING AND CONTENTS INSU	309	1,500	1,500	-1,150	350	-1,150	-77%
506	LIABILITY INSURANCE	4,773	4,800	4,000	1,000	5,000	200	4%
510	TRUSTEE'S COMMISSION	27,050	28,100	23,000	0	23,000	-5,100	-18%
511	VEHICLE AND EQUIPMENT INSU	9,094	9,100	12,500	-500	12,000	2,900	32%
513	WORKMAN'S COMPENSATION INS	24,124	24,200	23,000	-2,500	20,500	-3,700	-15%
515	LIABILITY CLAIMS	0	500	500	0	500	0	0%
590	TRANSFERS TO OTHER FUNDS	0	0	32,000	0	32,000	32,000	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
116	SOLID WASTE FUND							
55732	CONVENIENCE CENTERS							
000	-							
733	SOLID WASTE EQUIPMENT	3,840	29,100	32,000	0	32,000	2,900	10%
---		1,745,669	2,099,354	2,138,415	152,250	2,290,665	191,311	9%
---		1,745,669	2,099,354	2,138,415	152,250	2,290,665	191,311	9%
55759	OTHER WASTE DISPOSAL							
000	-							
164	ATTENDANTS	33,400	34,795	34,736	4,219	38,955	4,160	12%
201	SOCIAL SECURITY	2,071	2,160	2,190	260	2,450	290	13%
204	PENSIONS	4,018	4,190	4,350	520	4,870	680	16%
212	EMPLOYER MEDICARE	484	505	510	70	580	75	15%
307	COMMUNICATION	0	1,000	1,000	0	1,000	0	0%
312	CONTRACTS WITH PRIVATE AGE	38,958	106,055	105,000	0	105,000	-1,055	-1%
333	LICENSES	0	100	100	0	100	0	0%
335	MAINTENANCE & REPAIR - BLD	0	400	400	0	400	0	0%
336	MAINTENANCE & REPAIR - EQU	0	500	500	0	500	0	0%
361	PERMITS	0	300	300	0	300	0	0%
410	CUSTODIAL SUPPLIES	0	200	200	0	200	0	0%
415	ELECTRICITY	1,035	1,200	1,200	0	1,200	0	0%
454	WATER AND SEWER	150	250	250	0	250	0	0%
499	OTHER SUPPLIES AND MATERIA	0	500	500	0	500	0	0%
---		80,116	152,155	151,236	5,069	156,305	4,150	3%
---		80,116	152,155	151,236	5,069	156,305	4,150	3%
---		1,825,785	2,251,509	2,289,651	157,319	2,446,970	195,461	9%

Number of Accounts: 68

***** End of report *****



Washington County

FY2025 Budget

122 - Drug Fund

DRAFT
Pending Commission Approval

Account Level			2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description	Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
122	DRUG FUND								
42000	FINES								
42240	DRUG CONTROL FINES (	000 _	2,817	3,500	3,500	0	3,500	0	0%
42340	DRUG CONTROL FINES (	000 _	6,099	10,000	10,000	0	10,000	0	0%
42910	PROCEEDS FROM CONFIS	000 _	77,836	0	0	0	0	0	0%
42---	---	*FINES	86,752	13,500	13,500	0	13,500	0	0%
44000	TOTAL OTHER LOCAL REVENUE								
44110	INVESTMENT INCOME	000 _	1,490	0	0	0	0	0	0%
44---	---	*TOTAL OTH	1,490	0	0	0	0	0	0%
-----	---	*DRUG FUND	88,242	13,500	13,500	0	13,500	0	0%
			=====	=====	=====	=====	=====	=====	=====

Number of Accounts: 4

***** End of report *****

DRAFT
Pending Commission Approval

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
122	DRUG FUND							
54150	DRUG ENFORCEMENT							
000	-							
312	CONTRACTS - PRIVATE AGENCI	4,613	5,000	5,000	0	5,000	0	0%
316	CONTRIBUTIONS	0	1,000	1,000	0	1,000	0	0%
319	CONFIDENTIAL DRUG ENFORC P	5,000	10,000	10,000	0	10,000	0	0%
320	DUES AND MEMBERSHIPS	0	250	250	0	250	0	0%
333	LICENSES	0	120	120	0	120	0	0%
355	TRAVEL	14,645	10,000	10,000	0	10,000	0	0%
431	LAW ENFORCEMENT SUPPLIES	14,381	10,000	10,000	0	10,000	0	0%
499	OTHER SUPPLIES AND MATERIA	0	9,500	9,500	0	9,500	0	0%
510	TRUSTEE'S COMMISSION	853	600	600	0	600	0	0%
716	LAW ENFORCEMENT EQUIPMENT	136,090	136,400	36,550	10,000	46,550	-89,850	-66%
718	MOTOR VEHICLES	0	0	0	65,000	65,000	65,000	0%
---		175,582	182,870	83,020	75,000	158,020	-24,850	-14%
---		175,582	182,870	83,020	75,000	158,020	-24,850	-14%
---		175,582	182,870	83,020	75,000	158,020	-24,850	-14%

Number of Accounts: 11

***** End of report *****

DRAFT
Pending Commission Approval



Washington County

FY2025 Budget

131 - Highway Fund

DRAFT
Pending Commission Approval

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
131	HIGHWAY FUND							
40000	TOTAL LOCAL TAXES							
40110	CURRENT PROPERTY TAX 000 _	4,762,347	4,782,005	4,817,870	104,680	4,922,550	140,545	3%
40120	TRUSTEE COLLECTION - 000 _	77,310	78,373	78,961	0	78,961	588	1%
40125	TRUSTEE COLLECTION-B 000 _	230	806	812	0	812	6	1%
40130	CIRCUIT/C&M - PRIOR 000 _	21,522	38,284	38,571	0	38,571	287	1%
40140	INTEREST AND PENALTY 000 _	22,780	24,424	24,607	0	24,607	183	1%
40161	PAYMENT IN LIEU-OF T 000 _	368	360	363	0	363	3	1%
40162	PILOT - LOCAL UTILIT 000 _	0	80,597	81,201	0	81,201	604	1%
40163	PILOT - OTHER 000 _	5,761	1,007	1,015	0	1,015	8	1%
40270	BUSINESS TAX 000 _	169,114	156,157	156,157	0	156,157	0	0%
40280	MINERAL SEVERANCE TA 000 _	19,141	24,000	24,000	0	24,000	0	0%
40320	BANK EXCISE TAX 000 _	38,585	30,224	30,224	0	30,224	0	0%
40---	--- *TOTAL LOC	5,117,158	5,216,237	5,253,781	104,680	5,358,461	142,224	3%
41000	TOTAL LICENSES AND PERMITS							
41110	MARRIAGE LICENSES 000 _	524	600	600	0	600	0	0%
41590	OTHER PERMITS 000 _	0	300	300	0	300	0	0%
41---	--- *TOTAL LIC	524	900	900	0	900	0	0%
44000	TOTAL OTHER LOCAL REVENUE							
44110	INVESTMENT INCOME 000 _	37,471	0	0	0	0	0	0%
44120	LEASE RENTALS 000 _	149,516	145,000	145,000	0	145,000	0	0%
44130	SALE OF MATERIALS & 000 _	6,093	0	0	0	0	0	0%
44170	MISCELLANEOUS REFUND 000 _	3,009	0	0	0	0	0	0%
44530	SALE OF EQUIPMENT 000 _	24,300	0	0	0	0	0	0%
44---	--- *TOTAL OTH	220,389	145,000	145,000	0	145,000	0	0%
46000	STATE OF TENNESSEE							
46410	BRIDGE PROGRAM 000 _	716,313	0	1,200,000	0	1,200,000	1,200,000	0%
46410	BRIDGE PROGRAM-TOMMY 604 TOMMY CAMP	0	1,946,500	1,946,500	0	1,946,500	0	0%
46420	STATE AID PROGRAM 000 _	1,527,167	1,259,600	1,200,000	0	1,200,000	-59,600	-5%
46920	GASOLINE AND MOTOR F 000 _	3,067,438	3,200,000	3,200,000	0	3,200,000	0	0%
46925	HYBRID/ELECTRIC VEHI 000 _	7,675	0	0	0	0	0	0%
46930	GASOLINE INSPECTION 000 _	80,780	89,000	89,000	0	89,000	0	0%
46---	--- *STATE OF	5,399,373	6,495,100	7,635,500	0	7,635,500	1,140,400	18%
49000	OTHER SOURCES (NON-REVENUE)							
49700	INSURANCE RECOVERY 000 _	13,980	12,400	0	0	0	-12,400	-100%
49---	--- *OTHER SOU	13,980	12,400	0	0	0	-12,400	-100%
-----	--- *HIGHWAY F	10,751,424	11,869,637	13,035,181	104,680	13,139,861	1,270,224	11%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
131	HIGHWAY FUND							
61000	ADMINISTRATION							
000	-							
101	COUNTY OFFICIAL	137,175	137,175	144,032	0	144,032	6,857	5%
103	ASSISTANT	86,560	89,858	90,025	4,160	94,185	4,327	5%
120	COMPUTER PROGRAMMER(S)	48,210	49,988	50,380	4,160	54,540	4,552	9%
161	SECRETARY(S)	109,350	113,415	113,965	8,320	122,285	8,870	8%
189	OTHER SALARIES & WAGES	13,750	17,650	17,650	0	17,650	0	0%
201	SOCIAL SECURITY	23,970	25,075	25,195	1,045	26,240	1,165	5%
202	HANDLING CHARGES & ADMINIS	384	1,000	1,000	0	1,000	0	0%
204	PENSIONS	46,922	48,655	50,055	2,085	52,140	3,485	7%
205	EMPLOYEE AND DEPENDENT INS	47,403	72,240	72,240	-18,740	53,500	-18,740	-26%
206	LIFE INSURANCE	22,035	24,700	12,700	0	12,700	-12,000	-49%
210	UNEMPLOYMENT COMPENSATION	0	13,500	13,500	0	13,500	0	0%
212	EMPLOYER MEDICARE	5,606	5,865	6,035	285	6,320	455	8%
299	OTHER FRINGE BENEFITS	0	600	600	0	600	0	0%
302	ADVERTISING	0	2,000	2,000	0	2,000	0	0%
307	COMMUNICATION	5,626	10,000	10,000	0	10,000	0	0%
312	CONTRACTS - PRIVATE AGENCI	1,790	4,500	5,500	0	5,500	1,000	22%
320	DUES AND MEMBERSHIPS	4,919	5,500	5,500	0	5,500	0	0%
322	EVALUATION AND TESTING	7,558	9,500	6,500	0	6,500	-3,000	-32%
327	FREIGHT EXPENSES	0	1,000	1,000	0	1,000	0	0%
328	JANITORIAL SERVICES	4,900	5,600	5,000	0	5,000	-600	-11%
332	LEGAL NOTICES, RECORDING A	270	2,500	2,500	0	2,500	0	0%
333	LICENSES	200	1,000	1,000	0	1,000	0	0%
334	MAINTENANCE AGREEMENTS	10,529	15,000	15,000	0	15,000	0	0%
335	MAINTENANCE & REPAIR - BLD	0	0	2,000	0	2,000	2,000	0%
337	MAINTENANCE & REPAIR - OFF	0	200	200	0	200	0	0%
347	PEST CONTROL	600	800	1,000	0	1,000	200	25%
348	POSTAL CHARGES	0	150	150	0	150	0	0%
349	PRINTING	138	587	1,500	0	1,500	913	156%
350	INTERNET CONNECTIVITY	3,827	4,000	4,000	0	4,000	0	0%
351	RENTALS	1,476	1,500	1,500	0	1,500	0	0%
355	TRAVEL	2,957	5,000	5,000	0	5,000	0	0%
356	REGISTRATION FEES	1,460	1,500	1,400	0	1,400	-100	-7%
399	OTHER CONTRACTED SERVICES	0	0	1,000	0	1,000	1,000	0%
410	CUSTODIAL SUPPLIES	992	1,000	1,500	0	1,500	500	50%
411	DATA PROCESSING SUPPLIES	784	1,800	2,000	0	2,000	200	11%
415	ELECTRICITY	2,826	5,000	5,000	0	5,000	0	0%
426	GENERAL CONSTRUCTION MATER	421	500	500	0	500	0	0%
434	NATURAL GAS	1,847	3,000	3,000	0	3,000	0	0%
435	OFFICE SUPPLIES	1,065	2,600	3,000	0	3,000	400	15%
454	WATER AND SEWER	1,031	2,000	2,000	0	2,000	0	0%
471	SOFTWARE	0	210	0	0	0	-210	-100%
499	OTH.SUPPLIES & MAT(SAFETY	1,315	1,590	3,000	0	3,000	1,410	89%
502	BUILDING AND CONTENTS INSU	16,292	16,292	18,000	0	18,000	1,708	10%
506	LIABILITY INSURANCE	14,355	15,000	15,000	610	15,610	610	4%
510	TRUSTEE'S COMMISSION	131,483	133,000	133,000	0	133,000	0	0%
511	VEHICLE AND EQUIPMENT INSU	78,864	78,864	79,000	5,200	84,200	5,336	7%
513	WORKMAN'S COMPENSATION INS	62,106	130,000	130,000	-5,810	124,190	-5,810	-4%
530	FINES, ASSESSMENTS, PENALT	0	50	50	0	50	0	0%
599	OTHER CHARGES	321	450	550	0	550	100	22%
707	BUILDING IMPROVEMENTS	11,765	11,800	20,000	0	20,000	8,200	69%
709	DATA PROCESSING EQUIPMENT	0	6,800	6,800	0	6,800	0	0%
---		913,082	1,080,014	1,091,527	1,315	1,092,842	12,828	1%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
131	HIGHWAY FUND							
61000	ADMINISTRATION							
000	-							
---		913,082	1,080,014	1,091,527	1,315	1,092,842	12,828	1%
62000	HIGHWAY AND BRIDGE MAINTENANCE							
000	-							
105	SUPERVISOR'DIRECTOR	76,534	79,438	79,645	4,160	83,805	4,367	5%
141	FOREMAN	187,093	257,920	257,920	12,480	270,400	12,480	5%
144	EQUIPMENT OPERATORS - HEAV	353,660	496,082	503,506	41,600	545,106	49,024	10%
145	EQUIPMENT OPERATORS - LIGH	156,317	286,104	286,104	24,960	311,064	24,960	9%
147	TRUCK DRIVERS	382,241	501,997	501,997	49,920	551,917	49,920	10%
149	LABORERS	444,934	458,303	454,938	4,160	459,098	795	0%
169	PART-TIME PERSONNEL	0	3,900	3,900	0	3,900	0	0%
187	OVERTIME PAY	0	4,000	4,000	0	4,000	0	0%
201	SOCIAL SECURITY	94,518	129,668	129,705	11,445	141,150	11,482	9%
204	PENSIONS	177,314	251,597	251,670	22,880	274,550	22,953	9%
205	EMPLOYEE AND DEPENDENT INS	526,509	579,735	590,835	14,665	605,500	25,765	4%
212	EMPLOYER MEDICARE	22,105	30,362	30,362	3,088	33,450	3,088	10%
299	OTHER FRINGE BENEFITS	57	300	300	0	300	0	0%
307	COMMUNICATION	3,604	6,000	6,000	0	6,000	0	0%
312	CONTRACTS WITH PRIVATE AGE	1,499	50,000	50,000	0	50,000	0	0%
321	ENGINEERING SERVICES	0	15,000	15,000	0	15,000	0	0%
327	FREIGHT EXPENSES	787	1,000	1,000	0	1,000	0	0%
335	MAINTENANCE AND REPAIR BLD	0	0	3,000	0	3,000	3,000	0%
336	MAINTENANCE & REPAIR - EQU	584	5,000	5,000	0	5,000	0	0%
350	INTERNET CONNECTIVITY	1,378	1,600	1,600	0	1,600	0	0%
351	RENTALS	88	500	1,500	0	1,500	1,000	200%
359	DISPOSAL FEES	548	1,000	1,000	0	1,000	0	0%
361	PERMITS	1,020	2,000	2,000	0	2,000	0	0%
408	CONCRETE	3,220	10,000	10,000	0	10,000	0	0%
409	CRUSHED STONE	83,297	93,000	83,000	0	83,000	-10,000	-11%
411	DATA PROCESSING SUPPLIES	1,505	1,505	1,500	0	1,500	-5	0%
412	DIESEL FUEL	104,134	150,000	150,000	0	150,000	0	0%
415	ELECTRICITY	7,508	10,000	10,000	0	10,000	0	0%
417	EQUIPMENT PARTS'LIGHT	3,930	7,200	1,200	0	1,200	-6,000	-83%
420	FERTILIZER	1,214	3,000	4,000	0	4,000	1,000	33%
425	GASOLINE	78,007	95,000	95,000	0	95,000	0	0%
426	GENERAL CONSTRUCTION MATER	4,808	9,000	10,000	0	10,000	1,000	11%
427	ICE	0	400	400	0	400	0	0%
436	OTHER ROAD MATERIALS - PAI	32,035	80,000	80,000	0	80,000	0	0%
440	PIPE - METAL	27,666	31,500	50,000	0	50,000	18,500	59%
444	SALT	38,476	74,000	80,000	0	80,000	6,000	8%
446	SMALL TOOLS	2,128	2,500	7,500	0	7,500	5,000	200%
451	UNIFORMS	11,832	12,000	25,000	0	25,000	13,000	108%
454	WATER AND SEWER	1,612	1,650	2,000	0	2,000	350	21%
467	FENCING	0	1,500	5,000	0	5,000	3,500	233%
468	CHEMICALS	0	0	15,000	0	15,000	15,000	0%
499	OTHER SUPPLIES AND MATERIA	115	4,995	9,000	0	9,000	4,005	80%
599	OTHER CHARGES	0	2,350	8,000	0	8,000	5,650	240%
706	BUILDING CONSTRUCTION	0	0	2,000	0	2,000	2,000	0%
---		2,832,277	3,751,106	3,829,582	189,358	4,018,940	267,834	7%
---		2,832,277	3,751,106	3,829,582	189,358	4,018,940	267,834	7%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
131	HIGHWAY FUND							
63100	OPERATION AND MAINTENANCE OF E							
000	-							
132	MATERIALS SUPERVISOR	50,292	55,640	55,640	4,160	59,800	4,160	7%
141	FOREMAN	90,727	193,440	193,440	4,160	197,600	4,160	2%
142	MECHANICS	156,647	212,264	212,264	12,480	224,744	12,480	6%
187	OVERTIME PAY	0	3,000	3,000	0	3,000	0	0%
201	SOCIAL SECURITY	17,750	28,604	28,604	1,306	29,910	1,306	5%
204	PENSIONS	32,508	55,500	55,500	2,600	58,100	2,600	5%
205	EMPLOYEE AND DEPENDENT INS	50,586	99,330	99,330	-54,630	44,700	-54,630	-55%
212	EMPLOYER MEDICARE	4,151	6,690	6,690	350	7,040	350	5%
307	COMMUNICATION	1,376	3,000	3,000	0	3,000	0	0%
322	EVALUATION AND TESTING	0	0	1,000	0	1,000	1,000	0%
327	FREIGHT EXPENSES	6,741	9,000	9,000	0	9,000	0	0%
327	DISCOUNTS TAKEN	40	0	0	0	0	0	0%
334	MAINTENANCE AGREEMENTS	2,686	5,060	3,200	0	3,200	-1,860	-37%
335	MAINTENANCE & REPAIR - BLD	93	2,000	8,000	0	8,000	6,000	300%
336	MAINTENANCE & REPAIR - EQU	21,613	28,500	50,000	0	50,000	21,500	75%
338	MAINTENANCE & REPAIR - VEH	23,863	28,930	50,000	0	50,000	21,070	73%
350	INTERNET CONNECTIVITY	394	600	600	0	600	0	0%
351	RENTALS	1,058	1,500	6,500	0	6,500	5,000	333%
353	TOW' IN SERVICES	0	500	2,000	0	2,000	1,500	300%
359	DISPOSAL FEES	0	0	1,500	0	1,500	1,500	0%
399	OTHER CONTRACTED SERVICES	0	0	2,000	0	2,000	2,000	0%
410	CUSTODIAL SUPPLIES	5,178	5,200	6,200	0	6,200	1,000	19%
411	DATA PROCESSING SUPPLIES	5,670	5,670	100	0	100	-5,570	-98%
415	ELECTRICITY	5,782	9,000	9,000	0	9,000	0	0%
416	EQUIPMENT PARTS - HEAVY	89,659	98,600	115,000	0	115,000	16,400	17%
417	EQUIPMENT PARTS - LIGHT	118,397	124,300	115,000	0	115,000	-9,300	-7%
418	EQUIPMENT PARTS - OTHER	121	200	8,000	0	8,000	7,800	3,900%
424	GARAGE SUPPLIES	30,240	30,500	27,000	0	27,000	-3,500	-11%
426	GENERAL CONSTRUCTION MATER	4,029	6,500	6,000	0	6,000	-500	-8%
433	LUBRICANTS	33,500	34,455	35,000	0	35,000	545	2%
435	OFFICE SUPPLIES (GARAGE)	1,181	1,200	1,200	0	1,200	0	0%
440	PIPE - METAL	1,097	1,500	3,000	0	3,000	1,500	100%
442	PROPANE GAS	10,269	12,000	12,000	0	12,000	0	0%
446	SMALL TOOLS	3,818	4,500	4,500	0	4,500	0	0%
450	TIRES AND TUBES	42,378	44,500	75,000	0	75,000	30,500	69%
453	VEHICLE PARTS	0	0	3,000	0	3,000	3,000	0%
471	SOFTWARE	0	100	100	0	100	0	0%
499	OTHER SUPPLIES AND MATERIA	2,503	2,540	6,000	0	6,000	3,460	136%
599	OTHER CHARGES	0	0	500	0	500	500	0%
707	BUILDING IMPROVEMENTS	3,045	3,045	5,000	0	5,000	1,955	64%
714	HIGHWAY EQUIPMENT	21,550	22,000	0	0	0	-22,000	-100%
790	OTHER EQUIPMENT	0	0	500	0	500	500	0%
---		838,942	1,139,368	1,223,368	-29,574	1,193,794	54,426	5%
---		838,942	1,139,368	1,223,368	-29,574	1,193,794	54,426	5%
63500	ASPHALT PLANT OPERATIONS							
000	-							
141	FOREMAN	107,304	117,333	117,333	4,160	121,493	4,160	4%
143	EQUIPMENT OPERATORS	165,196	331,760	331,760	4,160	335,920	4,160	1%
147	TRUCK DRIVERS	492,631	621,276	621,276	4,160	625,436	4,160	1%
149	LABORERS	292,828	317,637	317,637	4,160	321,797	4,160	1%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
131	HIGHWAY FUND							
63500	ASPHALT PLANT OPERATIONS							
000	-							
187	OVERTIME PAY	0	2,000	2,000	0	2,000	0	0%
189	OTHER SALARIES & WAGES	0	3,000	3,000	0	3,000	0	0%
201	SOCIAL SECURITY	62,303	86,367	86,367	7,543	93,910	7,543	9%
204	PENSIONS	115,853	167,579	167,579	15,081	182,660	15,081	9%
205	EMPLOYEE AND DEPENDENT INS	299,764	380,940	479,795	-146,695	333,100	-47,840	-13%
212	EMPLOYER MEDICARE	14,571	20,199	20,199	2,031	22,230	2,031	10%
307	COMMUNICATION	908	2,000	2,000	0	2,000	0	0%
312	CONTRACTS - PRIVATE AGENCI	24,724	28,750	25,000	0	25,000	-3,750	-13%
327	FREIGHT EXPENSES	31,105	31,200	30,000	0	30,000	-1,200	-4%
333	LICENSES	50	550	550	0	550	0	0%
336	MAINTENANCE & REPAIR - EQU	6,312	7,000	7,000	0	7,000	0	0%
350	INTERNET CONNECTIVITY	412	600	600	0	600	0	0%
351	RENTALS	0	1,000	1,000	0	1,000	0	0%
361	PERMITS	350	475	475	0	475	0	0%
399	OTHER CONTRACTED SERVICES(	0	0	5,000	0	5,000	5,000	0%
404	ASPHALT ' HOT MIX	1,014,362	1,045,000	1,000,000	0	1,000,000	-45,000	-4%
404	ASPH - HOT MIX/DISCOUNTS T	-9,484	0	0	0	0	0	0%
405	ASPHALT ' LIQUID	81,350	100,000	100,000	0	100,000	0	0%
409	CRUSHED STONE	379,291	433,500	330,000	0	330,000	-103,500	-24%
412	DIESEL FUEL	158,745	200,000	250,000	0	250,000	50,000	25%
415	ELECTRICITY	47,004	55,000	55,000	0	55,000	0	0%
418	EQUIPMENT AND MACHINERY PA	22,532	24,000	24,000	0	24,000	0	0%
423	FUEL OIL	71,400	80,000	80,000	0	80,000	0	0%
426	GENERAL CONSTRUCTION MATER	1,257	1,800	1,800	0	1,800	0	0%
433	LUBRICANTS	1,283	1,500	2,500	0	2,500	1,000	67%
434	NATURAL GAS	532	1,700	1,700	0	1,700	0	0%
445	SAND	7,147	30,000	64,000	0	64,000	34,000	113%
454	WATER AND SEWER	1,587	1,800	1,300	0	1,300	-500	-28%
499	OTHER SUPPLIES AND MATERIA	724	1,300	2,500	0	2,500	1,200	92%
599	OTHER CHARGES	475	500	500	0	500	0	0%
703	ASPHALT PLANT EQUIPMENT	17,744	32,093	286,000	0	286,000	253,907	791%
707	BUILDING IMPROVEMENTS	3,907	3,907	5,000	0	5,000	1,093	28%
---		3,414,167	4,131,766	4,422,871	-105,400	4,317,471	185,705	4%
---		3,414,167	4,131,766	4,422,871	-105,400	4,317,471	185,705	4%
63600	TRAFFIC CONTROL							
000	-							
132	MATERIALS SUPERVISOR	45,526	50,960	50,960	4,160	55,120	4,160	8%
149	LABORERS	29,027	38,272	38,272	4,070	42,342	4,070	11%
187	OVERTIME PAY	0	1,000	1,000	0	1,000	0	0%
201	SOCIAL SECURITY	4,348	5,533	5,533	527	6,060	527	10%
204	PENSIONS	8,220	10,735	10,735	1,045	11,780	1,045	10%
205	EMPLOYEE AND DEPENDENT INS	31,519	33,465	44,293	3,707	48,000	14,535	43%
212	EMPLOYER MEDICARE	1,017	1,294	1,294	146	1,440	146	11%
327	FREIGHT EXPENSES	106	500	500	0	500	0	0%
443	ROAD SIGNS	11,902	12,000	15,000	0	15,000	3,000	25%
446	SMALL TOOLS	0	0	1,000	0	1,000	1,000	0%
468	CHEMICALS	8,034	9,700	10,000	0	10,000	300	3%
499	OTHER SUPPLIES AND MATERIA	344	1,000	1,000	0	1,000	0	0%
599	OTHER CHARGES	0	0	1,000	0	1,000	1,000	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
131	HIGHWAY FUND							
63600	TRAFFIC CONTROL							
000	-							
---		140,043	164,459	180,587	13,655	194,242	29,783	18%
---		140,043	164,459	180,587	13,655	194,242	29,783	18%
68000	CAPITAL OUTLAY							
000	-							
327	FREIGHT EXPENSES	0	500	500	0	500	0	0%
705	BRIDGE CONSTRUCTION	0	385,000	1,200,000	0	1,200,000	815,000	212%
706	BUILDING CONSTRUCTION	0	0	20,000	0	20,000	20,000	0%
713	HIGHWAY CONSTRUCTION	0	1	1,100,000	0	1,100,000	1,099,999	?????????
714	HIGHWAY EQUIPMENT	98,652	98,654	365,000	0	365,000	266,346	270%
715	LAND	55,000	55,000	50,000	0	50,000	-5,000	-9%
718	MOTOR VEHICLES	0	661,970	300,000	0	300,000	-361,970	-55%
723	RIGHT'OF'WAY	0	0	20,000	0	20,000	20,000	0%
790	OTHER EQUIPMENT	0	0	50,000	0	50,000	50,000	0%
---		153,652	1,201,125	3,105,500	0	3,105,500	1,904,375	159%
604	TOMMY CAMPBELL RD BRIDGE							
705	BRIDGE CONSTR - TOMMY CAMP	0	1,322,076	1,946,500	0	1,946,500	624,424	47%
---		0	1,322,076	1,946,500	0	1,946,500	624,424	47%
606	JARRETT ROAD BRIDGE							
705	JARRETT ROAD BRIDGE	612,557	624,424	0	0	0	-624,424	-100%
---		612,557	624,424	0	0	0	-624,424	-100%
607	BOWMANTOWN RD BRIDGE							
705	BRIDGE CONSTR/BOWMANTOWN R	9,552	0	0	0	0	0	0%
---		9,552	0	0	0	0	0	0%
---		775,761	3,147,625	5,052,000	0	5,052,000	1,904,375	61%
---		8,914,272	13,414,338	15,799,935	69,354	15,869,289	2,454,951	18%
		=====	=====	=====	=====	=====	=====	=====

Number of Accounts: 198

***** End of report *****



Washington County

FY2025 Budget

141 - General Purpose School Fund

143 - Nutrition Fund

Pending Commission Approval

4/19/2024	Washington County Board of Education		2022-2023	2023-2024	2024-2025			
(FY25 Working Budget Draft)			Approved Budget	\$1,250 Flat Cert. with \$3 and 5% Classified	\$2,095 Flat Teacher, \$1.00 Hrly Classified, 3% for System Mgt.			
	Prg	Estimated Revenues	Final	BOE Approved	Budget Draft (Board approved 04102024)	Board approved "Option I" 04-10-2024; with the addition of a "5% increase of the supplemental package"		
40100000		Local Taxes						
40100000		County Property Taxes						
40110000		Current Property Tax (ADA Split Not In Yet)	12,974,151	13,193,520	13,193,520	Based on Current Property Tax Data Numbers		
40120000		Trustee's Collect - Prior Year	405,900	281,000	228,000	Based on Prior 12-Month Collections		
40125000		CLK/Master Collections-Prior	2,400	630	500	Based on Prior 12-Month Collections		
40130000		Clerk & Master Collect - Prior Years	90,000	62,431	63,000	Based on Prior 12-Month Collections		
40140000		Interest and Penalty	88,000	69,000	68,700	Based on Prior 12-Month Collections		
40161000		Payments in Lieu of Taxes - TVA	2,020	2,020	2,100	Based on Prior 12-Month Collections		
40162000		Payments in Lieu of Taxes - Local Utilities	224,000	227,000	246,000	Based on Prior 12-Month Collections		
40163000		Payments in Lieu of Taxes - Other	17,600	17,410	21,100	Based on Prior 12-Month Collections		
40200000		County Local Option Taxes						
40210000		Local Option Sales Tax	18,000,000	19,000,000	20,000,000	Prior 12-month Actual Collections is \$22,000,000		
40270000		Business Tax	420,000	529,000	560,000	Based on Prior 12-Month Collections		
40300000		Statutory Local Taxes						
40320000		Bank Excise Tax	88,000	88,000	101,100	Based on Prior 12-Month Collections		
40350000		Interstate Telecommunications Tax	-	-	-	Based on Prior 12-Month Collections		
41110000		Marriage License	19,000	1,800	1,700	Based on Prior 12-Month Collections		
42410000		Fines	-	-	-			
		Total Local Taxes	32,331,071	33,471,811	34,485,720			
43000000		Charges for Current Services						
43512000		Tuition - Adult Education	10,000	-	-	Based on Prior 12-Month Collections		
43517000		Other Tuition - BCES Pre-K	78,000	86,000	115,000	Based on Prior 12-Month Collections		
43581000		Community Service Fees - Children	700,000	507,000	579,000	Based on Prior 12-Month Collections		
		Total Charges for Current Services	788,000	593,000	694,000			
44000000		Other Local Revenue						
44100000		Recurring Items						
44110000		Interest Earned	143,000	-	-	County requests these funds now stay with them.		
44120000		Rent on Buildings	1,000	1,000	530	Based on Prior 12-Month Collections		
44520000		Insurance Recovery	60,000	33,200	33,200	Based on Prior 12-Month Collections		
44500000		Nonrecurring Items						
44530000		Sale of Equipment	35,000	27,900	40,000	Based on Prior 12-Month Collections, Items sold on GovDeals		
44540000		Sale of Property	1,871,750	-	-			
44560000		Damages Recovered from Individuals	1,000	-	-	Based on Prior 12-Month Collections, Fund from lost or damaged textbooks		
44570000		Contributions & Gifts	14,554	14,554	-	Based on Prior 12-Month Collections, Fund from lost or damaged textbooks		
44990000		Other Local Revenue - Tags	500	500	320	Based on Prior 12-Month Collections, Fund from lost or damaged textbooks		
44991000		Other Local Revenue - Court Fines & Contract	98,000	102,000	100,000	Based on Prior 12-Month Collections, Fund from lost or damaged textbooks		

Washington County Board of Education		2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
Estimated Revenues		Final			
44992000	Other Local Revenue - Royalties & Comm	33,150	22,000	29,000	Based on Prior 12-Month Collections_Bus Advertising
Total Other Local Revenue		2,257,954	201,154	203,050	
46000000	State of Tennessee			2,159,425	
46511000	BEP Improvement Funds	38,321,000		89	BEP Phased Out
46510000	TISA (ESTIMATE)		48,500,000	50,659,425	Estimate-This is subject to change
46515000	Early Childhood Education	173,000	225,000	177,000	Based on Prior - 12-Month Collections_PreK allocation for Lamar & Gray (172.8K)
46550000	Driver Education	30,500	38,000	33,500	Based on Prior 12-Month Collections, Fund from lost or damaged textbooks
46590000	Other State Funds	175,000	775,000	531,300	Based on Prior 12-Month Collections
46610000	Career Ladder Program	121,000	80,000	59,300	Based on Prior 12-Month Collections
46615000	Career Ladder - Extended Contract	-			Program cut
46640000	Vocational Equipment	60,000	60,000	60,000	Based on Prior 12-Month Collections_CTE STEM Revenue
Total State Education Funds		38,880,500	49,678,000	51,520,614	
Other State Revenues					
40275000	Mixed Drink Tax	13,000	5,500	5,000	Based on Prior 12-Month Collections
46851000	State Revenue Sharing - TVA	1,300,000	1,300,000	1,360,000	Based on Prior FY23 Collections
46980000	Other State Grants	701,841	252,000	252,000	Reductions of some State Grants Per TISA TSTW (\$208,212) and , Gov Civic Grant, CTE MS Career Grant, Lottery for Ed Grant
Total Other State Revenues		2,014,841	1,557,500	1,617,000	
Federal Funds Received Through State					
47143000	Education Handicapped Act - IDEA	-	-		High Cost Expense Reimbursement "add HC to account" (SPED Expense in 141E 72220-499)
47146000	English Language Acquisition Grants	-	-	8,200	Title III Consortium (In 71100-499)
47590000	Other Federal Funds Through State	14,430	-		US Navy Reimbursement ROTC DCHS
Total Federal Funds Through State		14,430	-	8,200	
Direct Federal Revenue					
47640000	ROTC Reimbursement	165,000	150,000	116,000	Reimbursement for Gov._Based on prior 12-Month Collections
Total Direct Federal Revenue		165,000	150,000	116,000	
Total Revenues					
Other Government and Citizens Groups					
48990000	Other	1,500	224,000	415,000	Based on Prior 12-Month Collections
Total Other Gov. & Citizens Groups		1,500	224,000	415,000	
Other Sources (Non-revenue)					
49700000	Insurance Recovery				
49800000	Operating Transfers	522,460	250,000	75,000	Indirect cost from Federal Projects
49801000	Transfers				
Total Other Sources		522,460	250,000	75,000	
Total Revenues & Other Sources		76,975,756	86,125,465	89,134,584	

Washington County Board of Education		2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
Estimated Revenues		Final			
34293000	Reserves - Local Prior Year				
34555000	Reserves - State				
39000000	Undesignated Fund Balance	10,000,370	14,534,470	6,693,630	Bank account funds projected to balance the budget
34775000	Assigned for Capital Outlay-Stadium Upgrades	(331,750)	(331,750)	4,887,000	Bank account funds for the Stadium Project Carry Over From The FY24 Budget
	Total Estimated Revenues & Reserves	86,644,376	100,328,185	100,715,214	
	Total Estimate Expenses	86,644,376	100,328,185	100,715,214	
General Fund Expenses					
	Regular Instruction - 71100				
71100116	Teachers (approx. 430)	28,729,474	29,644,673	30,290,434	Experience, education, % State & Local raise
71100117	Career Ladder Program	107,865	107,865	107,865	Flow-through from state for eligible certified personnel
71100127	Career Ladder Extended Contracts	-	-	-	Program cut
71100128	Homebound Teachers	16,535	16,535	26,510	Homebound for regular education students
71100163	Educational Assistants (approx. 98)	1,715,569	2,178,515	2,332,461	Experience, education, % State & Local raise
71100195	Certified Substitute Teachers	270,000	165,000	165,000	Certified substitute teachers
71100195 995	WCDE Retired Substitute Teachers	-	60,000	60,000	Certified substitute teachers
71100198	Non-Certified Substitute Teachers	302,000	347,000	347,000	Non-certified substitute teachers
71100201	Social Security	1,930,769	2,016,214	2,066,415	FY20 tracking of salaries, rate of 6.20%
71100204	State Retirement	2,713,785	2,289,349	2,226,575	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
71100206	Life Insurance	15,000	15,000	15,000	Certified personnel \$25,000, support \$25,000
71100207	Medical Insurance	4,687,344	5,034,564	5,286,293	Health Insurance
71100210	Unemployment Compensation	32,000	32,000	32,000	Charges for Unemployment
71100212	Employer Medicare	451,551	471,534	483,274	Increase due to salaries, rate of 1.45%
71100217	Retirement-Hybrid SRT	130,000	130,000	150,000	TCRS Hybrid Stabilization Rate
71100299	Other Fringe Benefits	80,000	80,000	80,000	Bd disability, vision, and retirement incentives
71100336	Maintenance & Repair Services	-	-	-	
71100399	Other Contracted Services - University School	4,409,768	5,359,512	5,859,512	University School-local & state funds based on ADA & ADM, Sub Program
71100429	Instructional Supplies & Materials	200,000	200,000	200,000	Funds for teacher supplies, BEP Funds
71100449	Textbooks	130,000	1,701,915	1,701,915	Funds for adopted textbooks
71100499	Other Supplies & Materials	582,486	582,486	582,486	D-Lit. Grant, Gov Civics G, Mentor Matter Grant, AASA Sourcewell Grant
71100499 802	Other Supplies & Materials (Science Classes)	24,000	24,000	24,000	Science Classroom Supplies (funded by Bus Advertising R 44992)
71100599	Other Charges	-	210,032	210,032	School Allocations
71100708	Communication Equipment	-	389,506	160,000	School Equipment
	Total Regular Instruction	46,528,146	51,055,701	52,406,773	
	Special Education Program - 71200				
71200116	Special Education Teachers (approx. 54)	3,033,731	3,141,660	3,254,255	Increase, experience, education, % State & Local raise
71200117	Career Ladder Program	12,000	12,000	12,000	Flow-through from state for eligible certified personnel
71200127	Career Ladder Extended Contracts	-	-	-	Program cut
71200128	Homebound Teachers	20,400	20,400	20,400	Increase, experience, education, % State & Local raise, SPED IA payscale
71200163	Educational Assistants (25)	419,814	984,330	653,097	Increase, experience, education, % State & Local raise
71200171	Speech Pathologist (4)	238,076	246,426	258,156	Increase, experience, education, % State & Local raise

Washington County Board of Education		2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
Estimated Revenues		Final			
71200188	Bonus	-			
71200189	Other Salaries (8)	178,469	222,853	209,611	Increase, experience, education, % State & Local raise
71200195	Certified Substitute Teachers	20,000	20,000	20,000	Certified substitute teachers
71200198	Non-Certified Substitute Teachers	65,000	65,000	65,000	Non-certified substitute teachers
71200201	Social Security	247,224	292,185	278,536	Increase due to salaries, rate of 6.20%
71200204	State Retirement	359,109	378,159	333,288	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS increase)
71200206	Life Insurance	2,810	2,810	2,810	Certified personnel \$25,000, support \$25,000
71200207	Medical Insurance	589,563	617,250	648,112	Health Insurance
71200212	Employer Medicare	57,819	68,334	65,142	Increase due to salaries, rate of 1.45%
71200299	Other Fringe Benefits	-	-	-	
71200399	Other Contracted Services	6,000	6,000	6,000	Psychological evaluations
71200429	Instructional Supplies & Materials	22,400	22,400	22,400	State funds for special education teachers
71200599	Other Charges	6,140	6,140	6,140	Expenses for Transition School to Work grant
Total Special Education		5,278,555	6,105,947	5,854,948	
Vocational Education Program - 71300					
71300116	Vocational Teachers (approx. 36)	2,061,521	2,312,498	2,414,745	Increase, experience, education, % State & Local raise
71300117	Career Ladder Program	2,000	2,000	2,000	Flow-through from state for eligible certified personnel
71300127	Career Ladder Extended Contracts	-	-	-	Program cut
71300163	Educational Assistants (2)	31,380	46,055	45,388	Increase experience, % State & Local raise
71300188	Bonus	-	-	-	
71300195	Certified Substitute Teachers	20,000	20,000	20,000	Certified substitute teachers
71300198	Non-Certified Substitute Teachers	25,000	25,000	25,000	Non-certified substitute teachers
71300201	Social Security	132,674	149,144	155,442	Increase due to salaries, rate of 6.20%
71300204	State Retirement	183,095	163,158	159,378	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS increase)
71300206	Life Insurance	1,305	1,305	1,305	Certified personnel \$25,000, support \$25,000
71300207	Medical Insurance	262,599	270,477	284,001	Health Insurance
71300212	Employer Medicare	31,029	34,881	36,353	Increase due to salaries, rate of 1.45%
71300299	Other Fringe Benefits	503	503	503	Bd disability, vision, and retirement incentives
71300429	Instructional Supplies & Materials	105,000	120,000	120,000	State funds for vocational teacher supplies
71300730	Vocational Instruction Equipment	22,000	22,000	22,000	State funds for vocational teacher equipment
Total Vocational Education Prog		2,878,106	3,167,021	3,286,116	
Adult Education Program - 71600					
71600116	Teachers	6,831	7,173	-	Stipends for teaching adult education classes
71600201	Social Security	424	445	-	Rate of 6.20%
71600204	State Retirement	594	488	-	Rate of 8.69%
71600212	Employer Medicare	99	104	-	Rate of 1.45%
71600429	Instructional Supplies & Materials	4,500	4,500	-	Instructional materials for adult classes, Class Advertising
Total Adult Education		12,447	12,710	-	

Washington County Board of Education		2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
Estimated Expenses		Final			
Support Services - 72000					
Attendance Program - 72110					
72110105	Supervisor / Director (1)	85,287	97,352	95,280	Increase, experience, education, % State & Local raise
72110117	Career Ladder Program	1,000	1,000	1,000	Flow-through from state eligible certified personnel
72110162	Clerical Personnel (1)	33,733	41,579	29,882	Increase, experience, education, % State & Local raise
72110188	Bonus	-	-	-	
72110201	Social Security	7,441	8,676	7,822	Increase due to salaries, rate of 6.20%
72110204	State Retirement	11,556	11,700	9,859	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72110206	Life Insurance	44	44	44	Certified personnel \$25,000, support \$25,000
72110207	Medical Insurance	18,356	18,907	19,852	Health Insurance
72110212	Employer Medicare	1,740	1,740	1,829	Increase due to salaries, rate of 1.45%
72110299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72110355	Travel	6,000	6,000	6,000	Monthly travel and required conferences
72110499	Other Supplies & Materials	1,500	1,500	1,500	Supplies purchased as needed
72110499	100 Other Supplies & Materials	-	-	-	
Total Attendance Program		166,658	188,497	173,068	
Health Services - 72120					
72120131	School Nurses (approx. 6.5)	259,190	313,387	343,479	Increase, experience, education, % State & Local raise
72120188	Bonus	-	-	-	
72120189	Other Salaries & Wages (approx. 16)	462,897	604,523	570,653	Increase, experience, education, % State & Local raise
72120201	Social Security	44,769	56,910	56,676	Increase due to salaries, rate of 6.20%
72120204	State Retirement	86,867	110,425	114,267	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72120206	Life Insurance	443	443	450	Certified personnel \$25,000, support \$25,000
72120207	Medical Insurance	152,467	177,041	185,893	Health Insurance
72120212	Employer Medicare	10,470	13,310	13,255	Increase due to salaries, rate of 1.45%
72120299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72120355	Travel	10,000	10,000	10,000	Monthly travel and required conferences
72120399	Other Contracted Services	5,000	5,000	5,000	Medical Equipment Maintenance
72120399	100 Other Contracted Services_Grant	-	-	-	Gen Youth Foundation Grant
72120499	Other Materials & Supplies	29,000	29,000	29,000	Materials & supplies for school clinics, Ballad Reimb, Youth Wellness
72120599	Other Charges	9,000	9,000	9,000	Other Misc. Supplies for school clinics, Students in need, (system wide)
Total Health Services		1,070,103	1,329,039	1,337,673	
Other Student Support - 72130					
72130117	Career Ladder Program	2,000	2,000	2,000	Flow-through from state for eligible certified personnel
72130123	Guidance Personnel (approx. 19)	1,109,753	1,279,345	1,264,038	Increase, experience, education, % State & Local raise
72130130	Social Workers (4)			415,545	
72130188	Bonus	-	-	-	
72130201	Social Security	68,929	79,443	104,258	Increase due to salaries, rate of 6.20%
72130204	State Retirement	96,611	87,260	106,949	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72130206	Life Insurance	778	778	800	Certified personnel \$25,000, support \$25,000
72130207	Medical Insurance	179,801	195,195	204,955	Health Insurance
72130212	Employer Medicare	16,120	18,580	24,383	

	Washington County Board of Education	2022-2023	2023-2024	2024-2025	Notes
	Estimated Expenses	Approved Budget Final	with \$3 and 5%	\$1.00 Hrly Classified,	
72130299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72130309	Contracts with Other Public Agencies	90,000	90,000	90,000	Wash. County Sherriff's Office-School Resource Officers Safe Schools Grant
72130310	Contracts with Other Public Agencies	-	-	-	
72130322	Evaluation & Testing	70,000	70,000	70,000	TCAP testing, ACT tests, RTI-EasyCBM
72130499	Other Supplies & Materials	7,200	7,200	7,200	Supplies for guidance personnel
72130790	Other Equipment	179,000	179,000	25,000	Safe Schools Grant Expenses
	Total Other Student Support	1,820,192	2,008,801	2,315,128	
	Support Regular Instruction - 72210				
72210105	Supervisor / Director (3)	297,913	321,477	327,555	Increase, experience, education, % State & Local raise
72210117	Career Ladder Program	12,000	12,000	-	Flow-through from state for eligible certified personnel
72210129	Librarians (14)	915,927	949,024	1,001,374	Increase, experience, education,% State & Local raise
72210138	Technology	-	-	-	
72210162	Clerical Personnel (11)	178,403	234,156	252,426	Increase, experience, education,% State & Local raise
72210188	Bonus	-	-	-	
72210189	Other Personnel (0)	-	-	-	
72210201	Social Security	87,063	94,033	98,044	Rate of 6.20%-some moved to diff. category
72210204	State Retirement	127,987	115,507	116,073	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS increase)
72210206	Life Insurance	921	921	1,000	Certified personnel \$25,000, support \$25,000
72210207	Medical Insurance	192,796	198,580	208,509	Health Insurance
72210212	Employer Medicare	20,362	21,992	22,930	Rate of 1.45%-some moved to diff. category
72210299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72210336	Instructional Equipment & Repair	25,000	25,000	25,000	Library allocations for small equipment
72210355	Travel	43,000	43,000	43,000	Monthly travel and required conferences
72210432	Library Books / Media	100,000	100,000	100,000	State allocations for books and AR materials
72210499	Other Supplies & Materials	10,000	10,000	10,000	Purchase materials & supplies for teacher center
72210524	In-Service / Staff Development	190,000	190,000	190,000	Staff Development, workshops, professional development
	Total Support Regular Instruction	2,201,372	2,315,689	2,395,911	
	Support Special Education - 72220				
72220105	Supervisor / Director (2)	172,434	191,783	202,250	Increase, experience, education, % State & Local raise
72220117	Career Ladder Program	4,000	4,000	-	Flow-through from state for eligible certified personnel
72220124	Psychological Personnel (1)	68,469	69,719	58,289	Increase, experience, education, % State & Local raise
72220127	Career Ladder Extended Contracts	-	-	-	
72220135	Assessment Personnel (3)	184,229	190,129	198,564	Increase, experience, education, % State & Local raise
72220161	Special Eduation Secretary (1)	41,385	49,379	43,846	Increase, experience, education, % State & Local raise
72220162	Clerical Personnel (0)	-	-	-	
72220171	Speech Pathologist (4)	246,472	257,804	269,534	Increase, experience, education,% State & Local raise
72220188	Bonus	-	-	-	Increase, experience, education, % State & Local raise
72220189	Other Personnel (2)	115,689	135,559	141,075	Increase, experience, education, % State & Local raise
72220201	Social Security	51,626	55,699	56,641	Increase due to salaries, rate of 6.20%
72220204	State Retirement	83,759	80,758	81,648	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS increase)
72220206	Life Insurance	473		500	Certified personnel \$25,000, support \$25,000
72220207	Medical Insurance	97,000	99,910	104,906	Health Insurance

	Washington County Board of Education	2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
	Estimated Expenses	Final			
72220212	Employer Medicare	12,074	13,026	13,247	Increase due to salaries, rate of 1.45%
72220299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72220336	Maintenance & Repair of Equipment	500	500	500	Repair of small equipment in special education
72220355	Travel	33,000	33,000	33,000	Monthly travel and required conferences
72220399	Other Contracted Service	68,000	68,000	68,000	Contracts for PT & OT services
72220499	Other Supplies & Materials	8,500	8,500	8,500	Purchase supplies as needed (Add \$3,500 High Cost Reimbursement from Rev. 47143)
72220524	In-Service / Staff Development	4,500	4,500	4,500	Funds for teacher workshops
	Total Support Special Education	1,192,110	1,262,266	1,284,999	
	Support Vocational Education - 72230				
72230105	Supervisor / Director (1)	71,522	80,715	82,090	CTE Director
72230117	Career Ladder Program	3,000	3,000		Flow-through from state for eligible certified personnel
72230127	Career Ladder Extended Contracts	-	-		Program cut
72230161	Vocational Secretary (1)	-	42,952	46,654	Increase, experience, education, % State & Local raise
72230188	Bonus	-	-	-	
72230201	Social Security	4,620	7,853	7,982	Increase due to salaries, rate of 6.20%
72230204	State Retirement	6,476	10,868	11,053	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72230206	Life Insurance	61	61	100	Certified personnel \$25,000, support \$25,000
72230207	Medical Insurance	23,027	23,718	24,904	Health Insurance
72230212	Employer Medicare	1,081	1,837	1,867	Increase due to salaries, rate of 1.45%
72230299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72230336	Maintenance & Repair of Equipment	10,000	10,000	10,000	Purchase & repair small equipment in vocational
72230355	Travel	35,000	35,000	35,000	Monthly travel and funds for student competition
72230399	Other Contracted Services	60,000	60,000	60,000	CTE Stem Grant
72230499	Other Supplies & Materials	2,250	2,250	2,250	Purchase supplies as needed for department
	Total Support Vocational Education	217,037	278,254	281,899	
	Support Education Technology-72250				
72250105	Supervisor / Director (4)	277,606	294,694	301,907	Increase, experience, education, % State & Local raise
72250121	Data Processing Personnel (3)	177,753	167,560	165,609	Increase, experience, education, % State & Local raise
72250138	Instructional Computer Personnel (1)	58,228	72,424	75,228	Increase, experience, education, % State & Local raise
72250161	Secretary	35,144	-	-	
72250189	Other Salaries & Wages (approx. 7 Techs.)	329,553	382,595	405,121	Computer Technicians
72250201	Social Security	52,275	56,871	58,768	Increase due to salaries, rate of 6.20%
72250204	State Retirement	101,430	110,348	118,483	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72250206	Life Insurance	479	479	500	Certified personnel \$25,000, support \$25,000
72250207	Medical Insurance	111,343	114,683	120,417	Health Insurance
72250212	Employer Medicare	12,226	13,300	13,744	Increase due to salaries, rate of 1.45%
72250299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72250350	Internet Connectivity	100,000	145,000	145,000	Internet Connectivity Expense
72250355	Travel	7,000	7,000	7,000	Monthly travel and conferences
72250399	Other Contracted Services	550,000	550,000	550,000	Maint. contracts, tech, IXL Testing, Pwr Schl, Canvas, GMM, Other Sys. Program Renewals, United Way Donation
72250499	Other Supplies & Materials	527,016	553,367	553,367	Computer equipment, software updates
	Total Support Education Technology	2,340,052	2,468,322	2,515,144	

Washington County Board of Education		2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
Estimated Expenses		Final			
Board of Education Services - 72310					
72310191	Board Member Fees (9)	36,000	45,300	45,300	Chairman \$210, Member \$150 per month & half for called
72310201	Social Security	2,232	2,809	2,809	Fixed charges for board member fees
72310204	State Retirement	4,331	5,450	5,663	Fixed charges for board member fees
72310207	Medical Insurance	57,666	59,396	62,366	Health Insurance
72310212	Employer Medicare	522	657	657	Fixed charges for board member fees
72310305	Audit Services	60,000	60,000	60,000	FY20 Projection
72310320	Dues & Memberships	33,669	33,669	33,669	Chamber of Commerce, TSBA, TOSS, TSSE, Niswonger
72310331	Legal Services	54,000	54,000	54,000	FY25 Estimate
72310355	Board Travel	23,000	23,000	23,000	Required conferences, Law Institute, and annual TSBA
72310399	Other Contracted Services	173,460	250,680	404,680	Estimate for annual fixed assets
72310502	Building and Contents Insurance	131,000	131,000	131,000	Formerly-TNRMT (Buildings, & Contents) Formerly paid by Washington County
72310506	Liability Insurance	47,000	139,600	139,600	Coverage with Formerly-TNRMT
72310508	Premium on Corporate Surety Bonds	17,000	17,000	17,000	Coverage with Formerly-TNRMT
72310510	Trustee Commissions	615,000	680,000	680,000	Paid to County Trustee for handling funds (Based on Prior 12-months)
72310513	Worker's Compensation Insurance	300,000	300,000	300,000	Based on FY19Expense Formerly-TNRMT
72310599	Other Charges	15,000			Annual Top Ten banquet and other expenses
Total Board of Education		1,569,880	1,802,560	1,959,743	
Office of the Director - 72320					
72320101	Director (1)	140,000	155,000	155,000	Increase, % State & Local raise
72320117	Career Ladder Program	1,000	1,000	1,000	Flow-through from state for eligible certified personnel
72320161	Secretaries (6)	243,960	286,145	300,290	Increase, experience, education, % State & Local raise
72320188	Bonus	10,000	10,000	10,000	Potential Directors Bonus (Per Contract)
72320189	Other Salaries & Wages (1)	37,018	44,491	46,966	Increase, experience, education, % State & Local raise
72320201	Social Security	26,783	30,791	31,822	Increase due to salaries, rate of 6.20%
72320204	State Retirement	47,258	51,602	54,579	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72320206	Life Insurance	174	174	200	Certified personnel \$25,000, support \$25,000
72320207	Medical Insurance	69,157	71,232	74,794	Health Insurance
72320212	Employer Medicare	6,652	7,648	7,904	Increase due to salaries, rate of 1.45%
72320299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72320307	Communication	75,000	75,000	75,000	Monthly local and long distance service, ISDN lines
72320348	Postal Charges	14,000	14,000	14,000	Postage & parcel services
72320355	Travel	10,000	10,000	10,000	Monthly travel and required conferences
72320399	Other Contracted Services	85,000	85,000	85,000	Copiers and supplies for Central Office, DCHS Graphics, Midway, & Asbury
72320435	Office Supplies	5,000	5,000	5,000	Purchase supplies as needed for the department
Total Office of the Director		771,001	847,083	871,554	
Office of the Principal - 72410					
72410104	Principals (12)	1,092,435	1,238,039	1,183,691	Increase, experience, education, % State & Local raise
72410117	Career Ladder Program	25,000	25,000	25,000	Flow-through from state for eligible certified personnel
72410139	Assistant Principals (17)	1,166,848	1,341,755	1,333,450	Increase, experience, education, % State & Local raise
72410161	Secretaries & Bookkeepers (approx 32)	830,489	1,020,873	1,084,283	Increase, experience, education, % State & Local raise, Payscale
72410188	Bonus	-	-	-	
72410189	Other Personnel (2)	149,356	156,656	162,839	Ath. Dir. Increase, experience, education, % State & Local raise
72410201	Social Security	202,376	234,504	234,934	

	Washington County Board of Education	2022-2023	2023-2024	2024-2025	Notes
	Estimated Expenses	Approved Budget Final	with \$3 and 5%	\$1.00 Hrly Classified,	
72410204	State Retirement	316,380	319,043	317,570	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72410206	Life Insurance	1,795	1,795	1,800	Certified personnel \$25,000, support \$25,000
72410207	Medical Insurance	517,450	542,974	570,123	Health Insurance
72410212	Employer Medicare	47,330	54,844	54,944	Increase due to salaries, rate of 1.45%
72410299	Other Fringe Benefits	-	-	-	Bd disability, vision, and retirement incentives
72410307	Communication	25,000	25,000	25,000	Allocations to schools for phone service
72410355	Travel	7,000	7,000	7,000	Monthly travel and conferences
72410499	Other Supplies & Materials	71,500	71,500	71,500	available), Attendance Incentive
72410599	Other Charges	65,000	65,000	65,000	Funds for athletics and tournaments, split by Athletic Directors
72410599-001	Other Charges-Pepsi Sponsor	20,000	20,000	20,000	Funds from Pepsi Contract
72410599-002	Other Charges-Pepsi Scoreboard	5,000	5,000	5,000	Funds from Pepsi Contract
72410599-003	Other Charges-Pepsi Scholarship	5,000	5,000	5,000	Funds from Pepsi Contract
	Total Office of the Principal	4,547,958	5,133,982	5,167,135	
	Fiscal Services - 72510				
72510105	Supervisor / Director (3)	155,869	165,207	256,634	Increase, experience, education, % State & Local raise
72510119	Accounting Staff (2)	157,996	181,833	129,636	Increase, experience, education, % State & Local raise (FY18 approved BOE approved adjustment, payscale)
72510188	Bonus	-	-	-	
72510201	Social Security	19,460	21,516	23,949	Increase due to salaries, rate of 6.20%
72510204	State Retirement	37,758	41,749	48,284	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72510206	Life Insurance	60	60	100	Certified personnel \$25,000, support \$25,000
72510207	Medical Insurance	47,070	48,458	50,881	Health Insurance
72510212	Employer Medicare	4,551	5,032	5,601	Increase due to salaries, rate of 1.45%
72510355	Travel	2,400	2,400	2,400	Monthly travel and annual conference
72510399	Other Contracted Services	12,000	12,000	12,000	Financial Software Fees
72510499	Other Supplies & Materials	15,300	15,300	15,300	Purchase supplies as needed for the department
	Total Fiscal Services	452,464	493,556	544,784	
	Human Services/Personnel - 72520				
72520105	Supervisor / Director (1.5)	136,039	144,363	149,119	
72520188	Bonus	-	-	-	
72520189	Other Salaries and Wages (2)	39,929	92,101	97,926	
72520201	Social Security	10,910	14,661	15,317	
72520204	State Retirement	16,625	20,911	21,725	
72520206	Life Insurance	200	200	200	
72520207	Medical Insurance	42,440	53,713	56,399	
72520212	Employer Medicare	2,552	3,429	3,582	
72520355	Travel	2,000	2,000	2,000	
72520399	Other Contracted Services	-	-	-	
72520499	Other Supplies & Materials	1,000	1,000	1,000	
	Total Human Services/Personnel	251,695	332,378	347,268	
	Operation of Plant - 72610				
72610166	Custodial Personnel (approx 32)	803,788	1,035,374	1,126,799	Custodial Personnel (approx 32)
72610188	Bonus	-	-	-	Bonus
72610189	Other Personnel (6)	240,188	284,930	307,039	

	Washington County Board of Education	2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
	Estimated Expenses	Final			
72610201	Social Security	64,727	81,859	88,898	Increase due to salaries, rate of 6.20%
72610204	State Retirement	125,590	158,833	179,230	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72610206	Life Insurance	695	695	700	Certified personnel \$25,000, support \$25,000
72610207	Medical Insurance	251,008	258,538	271,465	Health Insurance
72610212	Employer Medicare	15,138	19,144	20,791	Increase due to salaries, rate of 1.45%
72610328	Janitorial Services	844,000	1,722,026	1,722,026	Contracted BCE, DB, DC, FB, GV, JE, JM, RV, SC, SS, WV
72610359	Disposal Fees	124,000	124,000	124,000	Fees for all locations
72610399	Other Contracted Services	149,000	149,000	149,000	Contracted service HVAC, elevators, sewer plant, etc
72610410	Custodial Supplies	130,000	136,500	136,500	Supplies for all locations
72610415	Electricity	1,740,837	1,775,654	1,775,654	Based of FY22 Actual Annual Spend less EESI savings + 3%
72610434	Natural Gas	180,625	202,300	202,300	Expense for all locations
72610454	Water & Sewer	248,230	250,712	250,712	Expense for all locations (Reseach Cost of FY18)
72610499	Other Supplies & Materials	70,000	73,500	73,500	Supplies for grounds department
72610501	Boiler Insurance	21,000	21,000	21,000	Coverage with Formerly-TNRMT
72610599	Other Charges	38,000	39,900	39,900	Expense for floor mats CO & Midway, fees to state, elevator permits, Elevator & Boiler Permits
	Total Operation of Plant	5,046,826	6,333,965	6,489,513	
	Maintenance of Plant - 72620				
72620105	Supervisor / Director (4)	268,456	287,415	298,702	Increase, experience, State & Local raise
72620167	Maintenance Personnel (20)	829,845	969,447	1,008,735	Increase, experience, State & Local raise,
72620188	Bonus	-	-	-	
72620201	Social Security	68,095	77,925	81,061	Increase due to salaries, rate of 6.20%
72620204	State Retirement	132,126	151,200	163,430	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72620206	Life Insurance	281	281	300	Certified personnel \$25,000, support \$25,000
72620207	Medical Insurance	139,714	143,905	151,100	
72620212	Employer Medicare	15,925	18,224	18,958	Increase due to salaries, rate of 1.45%
72620307	Communication	2,700	2,700	2,700	Funds for phone service
72620335	Maintenance & Repair of Buildings	45,000	45,000	45,000	Maintenance & repair to buildings less than \$10,000, Scoreboards, GES Gym Floor
72620336	Maintenance & Repair of Equipment	50,000	50,000	50,000	Maintenance & repair to equipment less than \$10,000
72620399	Other Contracted Services	33,500	33,500	33,500	Contracted services as needed, Field Turf Maintenance
72620499	Other Supplies & Materials	450,000	472,500	472,500	Funds for upkeep of all buildings and grounds
72620599	Other Charges	26,000	27,300	27,300	Funds for uniforms, floor mats and monthly fees
72620701	Administration Equipment	203,000	203,000	-	Safe Schools
	Total Maintenance of Plant	2,264,642	2,482,399	2,353,286	
	Student Transportation - 72710				
72710105	Supervisor / Director (2)	128,915	136,677	142,128	Updated Transportation Supv. Scale
72710142	Mechanics (5)	257,746	302,771	307,127	Increase, experience, State & Local raise
72710146	Bus Drivers (approx. 75)	1,308,162	1,463,286	1,572,926	Increase, experience, State & Local raise
72710161	Secretary (Transportation)	-	-	-	
72710188	Bonus	-	-	-	
72710189	Other Personnel (1)	-	44,574	47,050	
72710201	Social Security	105,079	117,970	128,292	Increase due to salaries, rate of 6.20%
72710204	State Retirement	203,887	228,899	252,773	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72710206	Life Insurance	1,517	1,517	1,550	

		Washington County Board of Education	2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,		
		Final				
		Estimated Expenses				
72710207		Medical Insurance	473,868	488,084	512,488	Health Insurance
72710212		Employer Medicare	24,575	27,590	29,322	Increase due to salaries, rate of 1.45%
72710307		Communication	750	750	750	Funds for phone service
72710330		Operating Lease Payments	33,400	33,400	33,400	Lease Vehicles
72710399		Other Contracted Services	5,000	5,000	5,000	Funds for rock & wrecker service
72710412		Diesel Fuel	301,000	333,000	333,000	Estimated expense for diesel fuel (Estimated expense decline)
72710424		Garage Supplies	30,000	30,000	30,000	Purchase supplies as needed
72710425		Gasoline & Lubricants	150,000	167,000	167,000	Estimated expense for fuel
72710450		Tires & Tubes	60,000	60,000	60,000	Funds for tires & tubes for vehicles
72710453		Vehicle Parts	160,000	160,000	160,000	General repair and upkeep of buses and other vehicles
72710499		Other Supplies & Materials	5,000	5,250	5,250	Other supplies for the shop
72710511		Vehicle & Equipment Insurance	250,000	250,000	250,000	Coverage with Formerly-TNRMT
72710599		Other Charges	18,000	18,900	18,900	Funds for uniforms, floor mats, drug testing, etc
72710729		Transportation Equipment	100,000	100,000	312,000	Estimated Vehicle Purchases
72710729	100	Transportation Equipment	424,545	424,545	-	Estimated Purchases
		Total Student Transportation	4,041,445	4,399,212	4,368,955	
		Other Support Services - 72810				
72810105		Supervisor / Director (1)	79,856	87,725	93,981	Principal for Asbury
72810162		Clerical Personnel (1)	26,407	33,210	35,042	Increase, experience, education, % State & Local raise
72810188		Bonus	-	-	-	
72810189		Other Salaries & Wages (1)	15,924	15,591	16,673	Increase, experience, education, % State & Local raise
72810201		Social Security	6,588	7,498	7,999	Increase due to salaries, rate of 6.20%
72810204		State Retirement	12,783	14,548	16,128	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
72810206		Life Insurance	76	76	100	Certified personnel \$25,000, support \$25,000
72810207		Medical Insurance	15,547	16,013	16,814	Health Insurance
72810212		Employer Medicare	1,541	1,754	1,871	Increase due to salaries, rate of 1.45%
72810499		Other Supplies & Materials	5,000	5,000	5,000	Asbury general bldg. supplies
72810599		Other Charges	6,000			Optional H.S. supplies
		Total Other Support Services	169,723	181,415	193,608	
		Food Service - 73100				
73100105		Supervisor / Director (1)	-			Expenses moved to 143-Fund
73100188		Bonus	-			Expenses moved to 143-Fund
73100189		Other Salaries & Wages	-			Expenses moved to 143-Fund
73100201		Social Security	-			Expenses moved to 143-Fund
73100204		State Retirement	-			Expenses moved to 143-Fund
73100206		Life Insurance	-			Expenses moved to 143-Fund
73100207		Medical Insurance	-			Expenses moved to 143-Fund
73100212		Employer Medicare	-			Expenses moved to 143-Fund
73100299		Other Fringe Benefits	-			Expenses moved to 143-Fund
73100355		Travel	-			Expenses moved to 143-Fund
		Total Food Service	-			

Washington County Board of Education		2022-2023	2023-2024	2024-2025	Notes
		Approved Budget	with \$3 and 5%	\$1.00 Hrly Classified,	
Estimated Expenses		Final			
Community Services - 73300					
73300105	Supervisor / Director (1)	78,295	61,776	64,208	Expenses for the extended school programs, Increase from LEAPS Grant
73300116	Teachers	-	-	-	Increase from LEAPS Grant
73300162	Secretary (1)	29,809	36,774	39,208	Program revenue line item 43581000
73300188	Bonus	-	-	-	
73300189	Other Salaries & Wages (34-Part Time)	374,555	460,928	395,817	Pay increase give in PY, Increase from LEAPS Grant
73300201	Social Security	29,925	34,688	30,952	Increase due to salaries, rate of 6.20%
73300204	State Retirement	58,064	67,305	62,404	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
73300207	Medical Insurance	24,068	24,790	26,030	
73300212	Employer Medicare	6,999	8,112	7,239	Increase due to salaries, rate of 1.45%
73300355	Travel	2,000	2,000	2,000	Monthly travel and annual conference
73300422	Food Supplies	30,000	30,000	30,000	food supplies
73300499	Other Supplies & Materials	20,000	20,000	20,000	Arts, crafts and instructional materials
73300599	Other Charges	13,000	13,000	13,000	
Total Community Services		666,714	759,373	690,858	
Early Childhood Education - 73400					
73400116	Teachers (4)	226,484	237,693	248,948	Increase, experience, education, % State & Local raise, 2-teachers new BCES Pre-K
73400163	Educational Assistants (4)	49,712	83,789	91,558	Increase, experience, education, % State & Local raise
73400188	Bonus	-	-	-	
73400201	Social Security	17,124	19,932	21,111	Increase due to salaries, rate of 6.20%
73400204	State Retirement	25,662	26,267	27,278	Increase due to salaries, rate of 8.69% and 12.50% (was a TCRS Increase)
73400207	Medical Insurance	58,563	60,320	60,321	Health Insurance
73400212	Employer Medicare	4,005	4,661	4,937	Increase due to salaries, rate of 1.45%
73400336	Maintenance & Repair Services-Equipment	2,400	2,400	2,400	Added to match Vol. Pre-K Grant
73400429	Instructional Supplies & Materials	1,100	1,100	1,100	Instructional materials, Niswonger-\$5K
73400499	Other Supplies & Materials	8,200	8,200	8,200	Other supplies and field trips
73400524	In-Service / Staff Development	4,000	4,000	4,000	Added to match Vol. Pre-K Grant
73400599	Other Charges	27,000	57,000	57,000	Added to match Vol. Pre-K Grant, BCES
73400722	Regular Instruction Equipment	13,000	13,000	13,000	Added to match Vol. Pre-K Grant
Total Early Childhood Education		437,250	518,362	539,854	
Regular Capital Outlay - 76100					
76100707	Building Improvements	1,540,000	1,150,653	100,000	Furniture and I.T. Infrastructure
76100715	Land		475,000	-	
76100799	Other Capital Outlay		4,887,000	4,887,000	Stadium Renovation Project
Total Regular Capital Outlay		1,540,000	6,512,653	4,987,000	
99100590	Transfers Out				
Total Transfers Out		1,180,000	339,000	350,000	Transfer to County Debt Service for bond issue
Total Estimated Expenditures		86,644,376	100,328,185	100,715,214	

Allocations

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - Allocations

Allocation Type	(1) ESEA Con. Admin	(2)	Title I-A (3) School-wide Pool CFDA: 84.010A	(4) Title I-A Neglected CFDA: 84.010A	(5)	Title I-C (6)	Title I-D LEA (7) CFDA: 84.010A	Title I-D SA (8) CFDA: 84.013A	Title II-A (9) CFDA: 84.367A	Title III (10) CFDA: 84.365A	Title IV (11) CFDA: 84.424A	Title V (12) IDEA, Part B CFDA: 84.358A	(13) IDEA Preschool CFDA: 84.027A	CFDA: 84.173A	Total
Original	\$0.00		\$1,573,509.52	\$0.00	\$0.00	\$1,271.86	\$44,810.82	\$0.00	\$301,320.77	\$8,831.69	\$120,039.56	\$0.00	\$2,105,644.00	\$67,469.00	\$4,222,897.22
Incoming Carryover	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Outgoing Carryover	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reallocated	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$847.44	\$0.00	\$0.00	\$0.00	\$847.44
Additional	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,497.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,497.42
Released	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Consortium	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Award	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FER Released	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00		\$1,573,509.52	\$0.00	\$0.00	\$1,271.86	\$44,810.82	\$0.00	\$303,818.19	\$8,831.69	\$120,887.00	\$0.00	\$2,105,644.00	\$67,469.00	\$4,226,242.08

Allocation Transfers	(1) ESEA Con. Admin	(2)	Title I-A (3) School-wide Pool CFDA: 84.010A	(4) Title I-A Neglected CFDA: 84.010A	(5)	Title I-C (6)	Title I-D LEA (7) CFDA: 84.010A	Title I-D SA (8) CFDA: 84.013A	Title II-A (9) CFDA: 84.367A	Title III (10) CFDA: 84.365A	Title IV (11) CFDA: 84.424A	Title V (12) IDEA, Part B CFDA: 84.358A	(13) IDEA Preschool CFDA: 84.027A	CFDA: 84.173A	Total
From Title I-A	\$220,000.00		(\$220,000.00)	\$0.00											\$0.00
From Title I-A Neglected	\$0.00			\$0.00											\$0.00
From Title I-C	\$0.00			\$0.00		\$0.00									\$0.00
From Title I-D LEA	\$7,500.00						(\$7,500.00)								\$0.00
From Title II-A	\$45,000.00	Original	\$0.00	\$0.00	Original	\$0.00	Original	\$0.00	Original	\$0.00	Original	\$0.00	Original	\$0.00	\$0.00
		Carryover	\$0.00		Carryover	\$0.00	Carryover	\$0.00	Carryover	\$0.00	Carryover	\$0.00	Carryover	\$0.00	
From Title III	\$0.00			\$0.00						\$0.00					\$0.00
From Title IV	\$2,000.00	Original	\$0.00	\$0.00	Original	\$0.00	Original	\$0.00	Original	\$0.00	Original	\$0.00	Original	\$0.00	\$0.00
		Carryover	\$0.00		Carryover	\$0.00	Carryover	\$0.00	Carryover	\$0.00	Carryover	\$0.00	Carryover	\$0.00	
From Title V	\$0.00			\$0.00											\$0.00
From IDEA, Part B														\$0.00	\$0.00
Total	\$274,500.00		\$1,353,509.52	\$0.00	\$0.00	\$1,271.86	\$37,310.82	\$0.00	\$258,818.19	\$8,831.69	\$118,887.00	\$0.00	\$2,105,644.00	\$67,469.00	\$4,226,242.08

DRAFT
Pending Commission Action

Budget Overview

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - Title I, Part A

Indirect Cost Guide	
Total Allocation	\$1,353,509.52
Existing Budget In Categories Not Eligible for Indirect Cost	\$0.00
Total Available for Budgeting In Categories Eligible for Indirect Cost and Indirect Cost	\$1,353,509.52
Indirect Cost Rate	4.58%
Max Available Budget In Categories Eligible for Indirect Cost	\$1,294,233.63
Max Indirect Cost	\$59,275.89

Filter by Location:

Account Number	71100 - Regular Instruction Program	72130 - Other Student Support	72210 - Support Services/Regular Instruction Program	99100 - Transfers Out	Total
Line Item Number					
116 - Teachers	871,838.00				871,838.00
163 - Educational Assistants	49,515.00		0.00		49,515.00
189 - Other Salaries & Wages	0.00	9,000.00	6,600.00		15,600.00
201 - Social Security	57,123.89	558.00	409.20		58,091.09
204 - Pensions	64,567.88	810.00	594.00		65,971.88
207 - Medical Insurance	214,973.80	0.00	0.00		214,973.80
212 - Employer Medicare	13,359.62	130.50	95.70		13,585.82
429 - Instructional Supplies & Materials	27,778.57				27,778.57
499 - Other Supplies and Materials	0.00	18,012.98	0.00		18,012.98
504 - Indirect Cost				5,000.00	5,000.00
524 - In-Service / Staff Development		0.00	8,142.38		8,142.38

Account Number	71100 - Regular Instruction Program	72130 - Other Student Support	72210 - Support Services/Regular Instruction Program	99100 - Transfers Out	Total
Line Item Number					
599 - Other Charges	0.00	5,000.00	0.00		5,000.00
Total	1,299,156.76	33,511.48	15,841.28	5,000.00	1,353,509.52
				Adjusted Allocation	1,353,509.52
				Remaining	0.00

DRAFT
Pending Commission Approval

Budget Overview

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - Title I, Part D LEA

Indirect Cost Guide	
Total Allocation	\$37,310.82
Existing Budget In Categories Not Eligible for Indirect Cost	\$0.00
Total Available for Budgeting In Categories Eligible for Indirect Cost and Indirect Cost	\$37,310.82
Indirect Cost Rate	4.58%
Max Available Budget In Categories Eligible for Indirect Cost	\$35,676.83
Max Indirect Cost	\$1,633.99

Filter by Location:

Account Number	71100 - Regular Instruction Program	72210 - Support Services/Regular Instruction Program	99100 - Transfers Out	Total
Line Item Number				
429 - Instructional Supplies & Materials	8,660.82			8,660.82
499 - Other Supplies and Materials	20,900.00	0.00		20,900.00
504 - Indirect Cost			500.00	500.00
524 - In-Service / Staff Development		4,000.00		4,000.00
599 - Other Charges	3,250.00	0.00		3,250.00
Total	32,810.82	4,000.00	500.00	37,310.82
			Adjusted Allocation	37,310.82
			Remaining	0.00

Budget Overview

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - Title II, Part A

Indirect Cost Guide	
Total Allocation	\$258,818.19
Existing Budget In Categories Not Eligible for Indirect Cost	\$0.00
Total Available for Budgeting In Categories Eligible for Indirect Cost and Indirect Cost	\$258,818.19
Indirect Cost Rate	4.58%
Max Available Budget In Categories Eligible for Indirect Cost	\$247,483.45
Max Indirect Cost	\$11,334.74

Filter by Location:

Account Number	72210 - Support Services/Regular Instruction Program	99100 - Transfers Out	Total
Line Item Number			
138 - Instructional Computer Personnel	106,425.70		106,425.70
189 - Other Salaries & Wages	67,666.00		67,666.00
201 - Social Security	12,905.61		12,905.61
204 - Pensions	13,238.66		13,238.66
207 - Medical Insurance	48,825.00		48,825.00
212 - Employer Medicare	3,018.25		3,018.25
504 - Indirect Cost		1,000.00	1,000.00
524 - In-Service / Staff Development	5,738.97		5,738.97
Total	257,818.19	1,000.00	258,818.19
		Adjusted Allocation	258,818.19
		Remaining	0.00



- ePlan Home
- Administer
- Search
- Reports
- Inbox
- Planning
- Monitoring
- Funding
- Data and Information
- Reimbursement Requests
- Project Summary
- LEA Document Library
- Address Book
- TDOE Resources
- Help for Current Page
- Contact TDOE
- ePlan Sign Out

Whitaker, Jerry

Production
Session Timeout
 (Hide Timer)

00:29:19

Consortia Budget Review

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - English Learner Requirements

Go To

Previous Fiscal Year

Chris Malone-Greene County Schools Did the LEA participate in a consortium in the previous fiscal year (FY24)? - If yes, please check the box and then identify who the fiscal agent was for the previous fiscal year.

Current Fiscal Year

N/A - LEA is not joining a consortium for the current fiscal year.

* Please specify which LEA is serving as the Fiscal Agent for this consortium.

Greene County Schools

Consortium Member Budget

71100: Regular Instructional Education	Amount	Narrative Description
429 Instructional Supplies & Materials	\$ 3,000.00	Supplemental instructional supplies such as content texts, bilingual dictionaries, graphic
Sub-Total: 71100 Subtotal Regular Instructional Education	\$ 3,000.00	
72130: Support Services / Other Student Support	Amount	Narrative Description
499 Other Supplies & Materials	\$ 2,963.41	Supplemental supplies and materials to extended academic and cultural learning for
Sub-Total: 72130 Support Services / Other Student Support	\$ 2,963.41	
72210: Regular Instructional Program Support Services	Amount	Narrative Description
524 In Service/Staff Development	\$ 2,691.65	Supplemental conferences and training for ESL and Gen Ed teachers to enhance academic EL
Sub-Total: 72210 Regular Instructional Program Support Services	\$ 2,691.65	
72710: Support Services / Transportation	Amount	Narrative Description
599 Other Charges	\$ 176.63	Indirect Cost (Consortium fiscal agent)
Sub-Total: 72710 Support Services / Transportation	\$ 176.63	
Grand Total	\$ 8,831.69	
Allocation	\$ 8,831.69	
Remaining	\$ 0.00	

Resources

[Click here to open the Consolidated Funding Application Guide.](#)

Go To

Budget Overview

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - Title IV

Indirect Cost Guide	
Total Allocation	\$118,887.00
Existing Budget In Categories Not Eligible for Indirect Cost	\$0.00
Total Available for Budgeting In Categories Eligible for Indirect Cost and Indirect Cost	\$118,887.00
Indirect Cost Rate	4.58%
Max Available Budget In Categories Eligible for Indirect Cost	\$113,680.44
Max Indirect Cost	\$5,206.56

Filter by Location:

Account Number	71150 - Alternative Instruction Program	72130 - Other Student Support	72250 - Education Technology	99100 - Transfers Out	Total
Line Item Number					
116 - Teachers	24,921.08				24,921.08
123 - Guidance Personnel		54,431.00			54,431.00
201 - Social Security	1,545.10	3,374.72	0.00		4,919.82
204 - Pensions	2,242.90	4,898.80	0.00		7,141.70
207 - Medical Insurance	0.00	15,472.80	0.00		15,472.80
212 - Employer Medicare	361.36	789.24	0.00		1,150.60
504 - Indirect Cost				350.00	350.00
524 - In-Service / Staff Development		4,400.00	6,100.00		10,500.00
Total	29,070.44	83,366.56	6,100.00	350.00	118,887.00
				Adjusted Allocation	118,887.00
				Remaining	0.00

Budget Overview

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - Consolidated Admin Pool

Indirect Cost Guide	
Total Allocation	\$274,500.00
Existing Budget In Categories Not Eligible for Indirect Cost	\$0.00
Total Available for Budgeting In Categories Eligible for Indirect Cost and Indirect Cost	\$274,500.00
Indirect Cost Rate	4.58%
Max Available Budget In Categories Eligible for Indirect Cost	\$262,478.49
Max Indirect Cost	\$12,021.51

Filter by Location:

Account Number	72210 - Support Services/Regular Instruction Program	99100 - Transfers Out	Total
Line Item Number			
105 - Supervisor / Director	53,931.80		53,931.80
162 - Clerical Personnel	56,306.00		56,306.00
189 - Other Salaries & Wages	78,996.00		78,996.00
201 - Social Security	11,681.54		11,681.54
204 - Pensions	15,440.19		15,440.19
207 - Medical Insurance	24,412.50		24,412.50
212 - Employer Medicare	2,731.97		2,731.97
355 - Travel	10,000.00		10,000.00
499 - Other Supplies and Materials	10,000.00		10,000.00
504 - Indirect Cost		1,000.00	1,000.00
524 - In-Service / Staff Development	10,000.00		10,000.00
Total	273,500.00	1,000.00	274,500.00
		Adjusted Allocation	274,500.00
		Remaining	0.00

Budget Overview

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - IDEA, Part B

Indirect Cost Guide	
Total Allocation	\$2,105,644.00
Existing Budget In Categories Not Eligible for Indirect Cost	\$15,000.00
Total Available for Budgeting In Categories Eligible for Indirect Cost and Indirect Cost	\$2,090,644.00
Indirect Cost Rate	4.58%
Max Available Budget In Categories Eligible for Indirect Cost	\$1,999,085.87
Max Indirect Cost	\$91,558.13

Filter by Location:

Account Number	71200 - Special Education Program	72220 - Support Services/Special Education Program	72710 - Transportation	Total
Line Item Number				
116 - Teachers	126,709.00			126,709.00
146 - Bus Drivers			292,565.00	292,565.00
163 - Educational Assistants	284,160.00			284,160.00
171 - Speech Pathologist	55,069.00	0.00		55,069.00
189 - Other Salaries & Wages	0.00	140,000.00	20,668.00	160,668.00
201 - Social Security	69,180.00	8,680.00	18,140.00	96,000.00
204 - Pensions	139,470.00	17,500.00	36,751.00	193,721.00
207 - Medical Insurance	440,700.00	22,600.00	226,000.00	689,300.00
212 - Employer Medicare	16,180.00	2,030.00	4,242.00	22,452.00
312 - Contracts with Private Agencies	40,000.00	0.00	0.00	40,000.00
355 - Travel		20,000.00	0.00	20,000.00
429 - Instructional Supplies & Materials	50,000.00			50,000.00

Account Number	71200 - Special Education Program	72220 - Support Services/Special Education Program	72710 - Transportation	Total
Line Item Number				
499 - Other Supplies and Materials	0.00	20,000.00	0.00	20,000.00
524 - In-Service / Staff Development		40,000.00	0.00	40,000.00
725 - Special Education Equipment	5,000.00			5,000.00
790 - Other Equipment		10,000.00		10,000.00
Total	1,226,468.00	280,810.00	598,366.00	2,105,644.00
			Adjusted Allocation	2,105,644.00
			Remaining	0.00

DRAFT
Pending Commission Approval

Budget Overview

Washington County (900) Public District - FY 2025 - Consolidated - Rev 0 - IDEA Preschool

Indirect Cost Guide	
Total Allocation	\$67,469.00
Existing Budget In Categories Not Eligible for Indirect Cost	\$0.00
Total Available for Budgeting In Categories Eligible for Indirect Cost and Indirect Cost	\$67,469.00
Indirect Cost Rate	4.58%
Max Available Budget In Categories Eligible for Indirect Cost	\$64,514.25
Max Indirect Cost	\$2,954.75

Filter by Location:

Account Number	71200 - Special Education Program	Total
Line Item Number		
163 - Educational Assistants	31,817.00	31,817.00
201 - Social Security	3,278.00	3,278.00
204 - Pensions	6,607.00	6,607.00
207 - Medical Insurance	21,000.00	21,000.00
212 - Employer Medicare	767.00	767.00
429 - Instructional Supplies & Materials	4,000.00	4,000.00
Total	67,469.00	67,469.00
	Adjusted Allocation	67,469.00
	Remaining	0.00

WASHINGTON COUNTY SCHOOL NUTRITION FY25 BUDGET

		FY24 Budget	FY25 Budget	FY25 Budget	FY25 Budget
REVENUE		APPROVED	DRAFT All CEP	DRAFT 8-CEP 5 NON	DRAFT NON CEP
40140	Interest	\$ 26,000	\$ 36,000	\$ 36,000	\$ 36,000
43521	Lunch Payments - Children	\$ 1,200,000	\$ 550,000	\$ 983,200	\$ 1,310,000
43522	Lunch Payments - Adults	\$ -	\$ -	\$ -	\$ -
43523	Income from Breakfast	\$ -	\$ -	\$ -	\$ -
43525	A la Carte Sales	\$ -	\$ -	\$ -	\$ -
43990	Other Charges for Services	\$ 40,000	\$ 26,000	\$ 26,000	\$ 26,000
46990	State Matching	\$ 36,612	\$ 29,000	\$ 29,000	\$ 29,000
47111	USDA School Lunch Program	\$ 1,800,000	\$ 1,640,000	\$ 1,685,000	\$ 1,720,000
47112	USDA Commodities	\$ 345,583	\$ 290,166	\$ 290,166	\$ 290,166
47113	USDA Breakfast	\$ 445,000	\$ 400,000	\$ 445,600	\$ 480,000
47114	USDA Snack	\$ 68,000	\$ 60,000	\$ 60,000	\$ 60,000
47114	USDA Other/Supper Program	\$ 53,000	\$ 77,000	\$ 77,000	\$ 77,000
Total Revenue Projected		4,014,195	3,108,166	3,631,966	4,028,166
39000	Fund Balance Reserves	688,996	\$ 1,797,363	\$ 1,273,563	\$ 877,363
TOTAL ESTIMATED REVENUES & RESERVES		4,703,191	4,905,529	4,905,529	4,905,529
		FY24 Budget	FY25 Budget	FY25 Budget	FY25 Budget
EXPENDITURES		APPROVED	Expenditures	DRAFT 5-CEP	Expenditures
73100 105	Supervisor/Director	90,314	\$ 93,774	\$ 93,774	\$ 93,774
73100 165	Cafeteria Personnel	1,400,000	\$ 1,390,370	\$ 1,390,370	\$ 1,390,370
73100 201	Social Security	92,399	\$ 92,017	\$ 92,017	\$ 92,017
73100 204	State Retirement	179,285	\$ 185,518	\$ 185,518	\$ 185,518
73100 207	Medical Insurance	405,000	\$ 343,164	\$ 343,164	\$ 343,164
73100 210	Unemployment Compensation	2,000	\$ 2,000	\$ 2,000	\$ 2,000
73100 212	Employer Medicare	21,610	\$ 21,520	\$ 21,520	\$ 21,520
73100 355	Travel	12,000	\$ 15,000	\$ 15,000	\$ 15,000
73100 399	Other Contracted Services	200,000	\$ 290,000	\$ 290,000	\$ 290,000
73100 415	Electricity	6,500	\$ -	\$ -	\$ -
73100 421	Food Preparation Supplies	190,000	\$ 200,000	\$ 200,000	\$ 200,000
73100 422	Food Supplies	1,200,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
73100 435	Office Supplies	8,500	\$ 8,000	\$ 8,000	\$ 8,000
73100 452	Utilities	-	\$ 6,000	\$ 6,000	\$ 6,000
73100 469	USDA Commodities	345,583	\$ 290,166	\$ 290,166	\$ 290,166
73100 499	Other Supplies and Materials	40,000	\$ 26,000	\$ 26,000	\$ 26,000
73100 509	Refunds	6,000	\$ 6,000	\$ 6,000	\$ 6,000
73100 524	Inservice/Staff Development	4,000	\$ 6,000	\$ 6,000	\$ 6,000
73100 710	Food Service Equipment/Capital Imp	500,000	\$ 430,000	\$ 430,000	\$ 430,000
99100-590	Transfer to Other Funds	-	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		4,703,191	4,905,529	4,905,529	4,905,529
Fund Balance Reserves Needed		688,996	1,797,363	1,273,563	877,363



Washington County

FY2025 Budget

151 - General Debt Service Fund

152 - Rural Debt Service Fund

DRAFT
Pending Commission Approval

Washington County

Summary of Outstanding Debt - FY2025 (Projected)

Loan Name	Original		Date of Issue	Maturity Date	Fund	Outstanding at			Total Debt Service	Outstanding at
	Amount of Issue	Interest Rate				6-30-2024	Principal	Interest			6-30-2025
Notes Payable										
GO Capital Outlay Note (Est)	\$ 5,000,000	4.59%	25-Jun-2024	24-Jun-2031	General Debt Service	\$ 5,000,000	\$ 616,818	\$ 224,186	\$ 841,004	\$ 4,383,182
Lease Obligation - Jonesborough School (Est)	\$ 44,750,000	2.28%	14-Mar-2024	13-Mar-2052	General Debt Service	\$ 44,118,319	\$ 1,174,420	\$ 992,164	\$ 2,166,584	\$ 42,943,899
Lease Obligation - Jonesborough Facility (Est)	\$ 4,000,000	2.60%	4-Jan-2024	3-Jan-2034	General Debt Service	\$ 3,902,900	\$ 399,069	\$ 101,331	\$ 500,400	\$ 3,503,831
EESI Note Payable (Schools Lighting Project)	2,331,726	0.50%	14-Oct-2021	1-Jul-2029	Rural Debt Service	1,701,380	331,284	7,608	338,892	1,370,096
Total General Obligation Notes Payable						54,722,599	2,521,591	1,325,289	3,846,880	52,201,008
General Obligation Bonds										
GO Refunding, Series 2016A (School Portion)	98,415,000	2.875% to 4%	13-Jul-2016	1-Jun-2037	General Debt Service	81,015,000	4,720,000	2,867,931	7,587,931	76,295,000
GO Refunding, Series 2016A (County Portion)	17,555,000	2.875% to 4%	13-Jul-2016	1-Jun-2037	General Debt Service	13,065,000	970,000	479,738	1,449,738	12,095,000
GO School Bonds, Series 2017A	15,535,000	2.875% to 5%	30-Jun-2017	1-Jun-2037	General Debt Service	12,355,000	730,000	454,394	1,184,394	11,625,000
GO Pub Impr Bonds, Series 2017B	14,565,000	2.875% to 5%	30-Jun-2017	1-Jun-2037	General Debt Service	11,220,000	665,000	412,775	1,077,775	10,555,000
GO Pub Impr Bonds, Series 2017C, Taxable	1,850,000	2.3% to 4%	30-Jun-2017	1-Jun-2025	General Debt Service	260,000	260,000	6,630	266,630	-
Total General Obligation Bonds Payable						117,915,000	7,345,000	4,221,468	11,566,468	110,570,000
Total Outstanding Debt						\$ 172,637,599	\$ 9,866,591	\$ 5,546,757	\$ 15,413,348	\$ 162,771,008

DRAFT
Pending Commission Approval

Consolidated Debt Service Schedule

	Total Debt Service	2016A GO Refunding - Educ	2016A GO Refunding - Govt	2017A GO School Bonds	2017B GO Bonds - Educ	2017B GO Bonds - Govt	2017C Taxable GO Bond	JB RDA Loan	JB Fac Lease & JC Capital	EESI Rural Note - Educ	CITI Capital Outlay Note
Issued		98,415,000	17,555,000	15,535,000			1,850,000	44,750,000		2,331,726	5,000,000
2025	15,913,347	7,587,931	1,449,738	1,184,394	325,500	752,275	266,630	2,166,584	1,000,400	338,892	841,004
2026	15,649,367	7,589,131	1,445,938	1,187,894	-	1,079,525	-	2,166,584	1,000,400	338,892	841,004
2027	15,644,267	7,587,731	1,450,738	1,184,394	-	1,074,525	-	2,166,584	1,000,400	338,892	841,004
2028	15,651,317	7,583,531	1,458,738	1,184,144	-	1,078,025	-	2,166,584	1,000,400	338,892	841,004
2029	15,654,367	7,586,331	1,454,738	1,186,894	-	1,079,525	-	2,166,584	1,000,400	338,892	841,004
2030	15,347,943	7,590,531	1,454,138	1,187,394	-	1,079,025	-	2,166,584	1,000,400	28,868	841,004
2031	15,313,325	7,590,731	1,446,738	1,189,344	-	1,078,525	-	2,166,584	1,000,400	-	841,004
2032	14,474,121	7,586,731	1,452,738	1,190,394	-	1,077,275	-	2,166,584	1,000,400	-	-
2033	14,470,040	7,588,331	1,451,538	1,186,788	-	1,076,400	-	2,166,584	1,000,400	-	-
2034	14,342,890	7,584,531	1,451,638	1,186,188	-	1,078,650	-	2,166,584	875,300	-	-
2035	13,961,840	7,585,031	1,450,538	1,184,688	-	1,075,000	-	2,166,584	500,000	-	-
2036	14,124,990	9,188,094	-	1,190,938	-	1,079,375	-	2,166,584	500,000	-	-
2037	14,123,771	9,193,594	-	1,185,938	-	1,077,656	-	2,166,584	500,000	-	-
2038	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2039	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2040	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2041	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2042	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2043	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2044	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2045	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2046	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2047	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2048	2,666,584	-	-	-	-	-	-	2,166,584	500,000	-	-
2049	2,166,584	-	-	-	-	-	-	2,166,584	-	-	-
2050	2,166,584	-	-	-	-	-	-	2,166,584	-	-	-
2051	2,166,584	-	-	-	-	-	-	2,166,584	-	-	-
2052	891,374	-	-	-	-	-	-	891,374	-	-	-
Totals	231,395,133	101,842,231	15,967,213	15,429,388	325,500	13,685,781	266,630	59,389,133	16,878,900	1,723,328	5,887,029

DRAFT
Pending Commission Approval

Washington County, TN

Debt Service Reserve Projection

Fiscal Year	Actual / Projected Local Tax Revenue	Interest Income	Other Revenue & Transfers-In	Total Revenue	Debt Service	Expenses	Transfer Out	Total Expense	Revenue Surplus/ (Deficit)	Combined Ending Fund Balance	40% Debt Service Restriction	Available Fund Balance
2023 Actual	14,454,509		599,032	15,053,541	12,559,529	278,304	2,500,000	15,337,833	(284,292)	5,869,413	(4,762,814)	1,106,599
2024 estimate	10,313,819	3,094,221	391,605	13,799,645	11,907,035	281,500		12,188,535	1,611,110	7,480,523	(6,365,339)	1,115,185
2025	13,673,750	2,500,000	1,741,827	17,915,577	15,913,347	281,500		16,194,848	1,720,729	9,201,253	(6,259,747)	2,941,506
2026	13,776,303	2,500,000	1,754,891	18,031,194	15,649,367	283,612		15,932,979	2,098,215	11,299,468	(6,257,707)	5,041,761

DRAFT
Pending Commission Approval

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE		
Acct	Description	Prj	Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
151	GENERAL DEBT SERVICE FUND									
40000	TOTAL LOCAL TAXES									
40110	CURRENT PROPERTY TAX	000	_	8,819,713	8,746,026	8,811,621	4,862,129	13,673,750	4,927,724	56%
40120	TRUSTEE COLLECTION -	000	_	211,504	214,800	216,411	23,589	240,000	25,200	12%
40125	TRUSTEE COLLECTION-B	000	_	590	2,209	2,226	-1,726	500	-1,709	-77%
40130	CIRCUIT/C&M - PRIOR	000	_	42,636	104,925	105,712	-45,712	60,000	-44,925	-43%
40140	INTEREST AND PENALTY	000	_	53,266	66,940	67,442	58	67,500	560	1%
40161	PAYMENT IN LIEU-OF T	000	_	682	994	1,001	9	1,010	16	2%
40162	PILOT - LOCAL UTILIT	000	_	0	220,896	222,553	2,447	225,000	4,104	2%
40163	PILOT - OTHER	000	_	1,810	2,760	2,781	219	3,000	240	9%
40266	LITIGAT TAX - COURTH	000	_	30,154	29,000	29,000	0	29,000	0	0%
40266	LITIGAT TAX - COURTH	813	L TAX JAIL	71,760	55,000	55,000	0	55,000	0	0%
40266	LITIGAT TAX - COURTH	814	L TAX JAIL	187,782	160,000	160,000	0	160,000	0	0%
40270	BUSINESS TAX	000	_	319,842	427,985	427,985	12,015	440,000	12,015	3%
40320	BANK EXCISE TAX	000	_	71,454	82,836	82,836	2,164	85,000	2,164	3%
40---	---	---	*TOTAL LOC	9,811,193	10,114,371	10,184,568	4,855,192	15,039,760	4,925,389	49%
41000	TOTAL LICENSES AND PERMITS									
41110	MARRIAGE LICENSES	000	_	1,024	1,657	1,657	43	1,700	43	3%
41---	---	---	*TOTAL LIC	1,024	1,657	1,657	43	1,700	43	3%
44000	TOTAL OTHER LOCAL REVENUE									
44110	INVESTMENT INCOME	000	_	3,359,641	4,000,000	3,900,000	-1,400,000	2,500,000	-1,500,000	-38%
44---	---	---	*TOTAL OTH	3,359,641	4,000,000	3,900,000	-1,400,000	2,500,000	-1,500,000	-38%
49000	OTHER SOURCES (NON-REVENUE)									
49800	TRANSFERS IN	000	_	49,000	49,000	3,225	32,000	35,225	-13,775	-28%
	<u>Bdgt Year</u>	<u>Bdgt Type</u>	<u>Budget Detail</u>	<u>Description</u>	<u>Amount</u>					
	2024-2025	PROPOSED	Archives		3,225.00					
	2024-2025	PROPOSED	Solid Waste		32,000.00					
49---	---	---	*OTHER SOU	49,000	49,000	3,225	32,000	35,225	-13,775	-28%
-----	---	---	*GENERAL D	13,220,858	14,165,028	14,089,450	3,487,235	17,576,685	3,411,657	24%
	=====			=====	=====	=====	=====	=====	=====	=====

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
151	GENERAL DEBT SERVICE FUND							
82110	GENERAL GOVERNMENT - PRINCIPAL							
000	-							
601	PRINCIPAL ON BONDS	1,425,000	1,425,000	1,490,000	0	1,490,000	65,000	5%
602	PRINCIPAL ON NOTES	0	0	0	616,818	616,818	616,818	0%
---		1,425,000	1,425,000	1,490,000	616,818	2,106,818	681,818	48%
---		1,425,000	1,425,000	1,490,000	616,818	2,106,818	681,818	48%
82130	EDUCATION - PRINCIPAL							
000	-							
601	PRINCIPAL ON BONDS	5,630,000	5,630,000	5,855,000	0	5,855,000	225,000	4%
612	PRINCIPAL ON OTHER LOANS	0	0	0	1,573,489	1,573,489	1,573,489	0%
---		5,630,000	5,630,000	5,855,000	1,573,489	7,428,489	1,798,489	32%
---		5,630,000	5,630,000	5,855,000	1,573,489	7,428,489	1,798,489	32%
82210	GENERAL GOVERNMENT - INTEREST							
000	-							
603	INTEREST ON BONDS	939,218	939,218	881,220	0	881,220	-57,998	-6%
604	INTEREST ON NOTES	0	0	0	224,186	224,186	224,186	0%
---		939,218	939,218	881,220	224,186	1,105,406	166,188	18%
---		939,218	939,218	881,220	224,186	1,105,406	166,188	18%
82230	EDUCATION - INTEREST							
000	-							
603	INTEREST ON BONDS	3,573,925	3,573,925	3,340,248	0	3,340,248	-233,677	-7%
613	INTERST ON OTHER LOANS	0	0	0	1,093,495	1,093,495	1,093,495	0%
---		3,573,925	3,573,925	3,340,248	1,093,495	4,433,743	859,818	24%
---		3,573,925	3,573,925	3,340,248	1,093,495	4,433,743	859,818	24%
82310	GENERAL GOVERNMENT - OTHER DS							
000	-							
510	TRUSTEE'S COMMISSION	186,948	275,000	275,000	0	275,000	0	0%
699	OTHER DEBT SERVICE	1,971	6,500	6,500	0	6,500	0	0%
---		188,919	281,500	281,500	0	281,500	0	0%
---		188,919	281,500	281,500	0	281,500	0	0%
91300	EDUCATION CAPITAL PROJECTS							
000	-							
590	TRANSFERS TO JOHNSON CITY	0	0	0	500,000	500,000	500,000	0%
---		0	0	0	500,000	500,000	500,000	0%
---		0	0	0	500,000	500,000	500,000	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
151	GENERAL DEBT SERVICE FUND							
99100	TRANSFERS OUT							
000	-							
590	TRANSFERS TO OTHER FUNDS	0	2,500,000	0	0	0	-2,500,000	-100%
---		0	2,500,000	0	0	0	-2,500,000	-100%
---		0	2,500,000	0	0	0	-2,500,000	-100%
---		11,757,062	14,349,643	11,847,968	4,007,988	15,855,956	1,506,313	10%
		=====	=====	=====	=====	=====	=====	=====

DRAFT
 Pending Commission Approval

Account Level			2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description	Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
152	RURAL DEBT SERVICE								
44000	TOTAL OTHER LOCAL REVENUE								
44110	INVESTMENT INCOME	000 _	180	0	0	0	0	0	0%
44---	---	*TOTAL OTH	180	0	0	0	0	0	0%
49000	OTHER SOURCES (NON-REVENUE)								
49800	TRANSFERS IN	000 _	310,651	338,892	338,892	0	338,892	0	0%
49---	---	*OTHER SOU	310,651	338,892	338,892	0	338,892	0	0%
-----	---	*RURAL DEB	310,831	338,892	338,892	0	338,892	0	0%
			=====	=====	=====	=====	=====	=====	=====

Number of Accounts: 18

***** End of report *****

DRAFT
Pending Commission Approval

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
152	RURAL DEBT SERVICE							
82130	EDUCATION - PRINCIPAL							
000	-							
612	PRINCIPAL ON OTHER LOANS	302,159	329,628	331,284	0	331,284	1,656	1%
---		302,159	329,628	331,284	0	331,284	1,656	1%
---		302,159	329,628	331,284	0	331,284	1,656	1%
82230	EDUCATION - INTEREST							
000	-							
613	INTERST ON OTHER LOANS	8,492	9,264	7,608	0	7,608	-1,656	-18%
---		8,492	9,264	7,608	0	7,608	-1,656	-18%
---		8,492	9,264	7,608	0	7,608	-1,656	-18%
---		310,651	338,892	338,892	0	338,892	0	0%
		=====	=====	=====	=====	=====	=====	=====

Number of Accounts: 14

***** End of report *****

DRAFT
Pending Commission Approval



Washington County

FY2025 Budget

171 - General Capital Projects Fund

177 - Education Capital Projects Fund

DRAFT
Pending Commission Approval

171 - General Government Capital Projects Fund

Five-Year Plan

FY2025 - FY2029

	2024 Budget	2024 (Estimate)	2025	2026	2027	2028	2029
Projected Penny Value at .75% Growth & 97% Collectible	349,841	352,771	546,950	551,060	555,200	559,370	563,570
Capital Project Pennies	3	3	12	12	12	12	12
Source of Funds for Capital Expenditures							
Property Tax Projected at 0.75% Growth	1,050	1,058	6,290	6,613	6,662	6,712	6,763
Other Revenue (Grants, PY Tax, Other Tax, Invest Income)	8,191	6,281	92	92	92	92	92
Total Funds Available for County Projects	9,241	7,339	6,382	6,704	6,754	6,804	6,855
Capital Projects							
Trustee Commission	30	24	64	67	68	68	69
Courtroom 7 Sound System (GF or CAP)			90				
Ag Extension Office - HVAC & Roof			20				
Countywide IT Network Infrastructure	150	131	150	30	50	60	80
Storm Water - Stream Sampling							100
Codes - Computers & Software	5	5	8	6	5	6	
Codes - Vehicle			86		43		48
Circuit Court - Furniture			10				
Chancery Court - Recording System & Computers			20				
Justice Center - Chiller Replacement			200				
Sheriff - Computer Replacements			18	18			
Sheriff - Body Cams & Radio Upgrades	100	100	100	100	100	100	100
Sheriff - Justice Center Camera Conversion to Digital			160				
Sheriff - Tasers			50	50			
Sheriff - Farro/Matterport Camera-Scene Scanner			70				
Sheriff - Additional Office & Jail Security Cameras			20				
Sheriff - Firing Range	250		250				
Sheriff - Data Backup (Datto) Hardware			11				
Jail - Workhouse HVAC	50	50					
Jail - Shower/Waterline Upgrades	15	15	15				
Jail - Security Locks	15	15	150	150	150		
Jail - Freezer Repair	22	22					
Jail - Workhouse Fencing	3	3					
Jail - Officer Pod Work Area Renovation	8	8					
Jail - Soundproofing Multi-Purpose Room	9	9					
Jail - Security Cameras	20	20					
Jail - Elevator Upgrade				100			
Election Commission Relocation/Design	22	8					
Health Department - Storage Pod	1,100	1,092					
Historic Courthouse - HVAC Upgrade	2,300	2,300					
Historic Courthouse - Elevator Upgrade			100				
Library - Jonesborough Gutters	2		7				
Library - Jonesborough Carpet			14				
Library - Computer Replacements	6		6	6	6		
Library - Jonesborough Building Replacement						7,000	
Citi Building Purchase, Design & Reno	7,000	5,062					
Solid Waste - Skid Steer Replacement			67				
Solid Waste - Brush Disposal Site							
EMA - Office Renovations			75				
EMA - Vehicle Replacement (2012 Tahoe)	40	50		50			
Boones Creek Park Site Work & Structures	800	801					

171 - General Government Capital Projects Fund

Five-Year Plan

FY2025 - FY2029

	2024 Budget	2024 (Estimate)	2025	2026	2027	2028	2029
EMS - 911 Handheld Radio Upgrades	1,002	986					
EMS/Fire - Telford Station	750	0					
Water Projects			3,000	4,000	4,000	4,000	4,000
General Fund Transfer	4,000	4,000					
Total Expenditure Projection	17,699	14,699	4,760	4,577	4,422	11,234	4,397
Capital Surplus (Deficit)	-8,458	-7,359	1,621	2,127	2,333	-4,429	2,458
Fund Balance 6-30-2023	9,357						
Fund Balance	898	1,997	3,618	5,746	8,078	3,649	6,107
<i>Memo Only - Assessor Vehicles funded via General Fund</i>			84	42	42	42	42

DRAFT
Pending Commission Approval

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE
Acct	Description Prj Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
171	GENERAL CAPITAL PROJECTS FUND							
40000	TOTAL LOCAL TAXES							
40110	CURRENT PROPERTY TAX 000 _	1,058,312	1,049,523	1,057,394	5,232,531	6,289,925	5,240,402	499%
40120	TRUSTEE COLLECTION - 000 _	17,863	17,416	17,547	0	17,547	131	1%
40125	TRUSTEE COLLECTION-B 000 _	191	179	180	0	180	1	1%
40130	CIRCUIT/C&M - PRIOR 000 _	4,783	8,507	8,571	0	8,571	64	1%
40140	INTEREST AND PENALTY 000 _	6,482	5,428	5,469	0	5,469	41	1%
40161	PAYMENT IN LIEU-OF T 000 _	82	81	82	0	82	1	1%
40162	PILOT - LOCAL UTILIT 000 _	0	17,910	18,044	0	18,044	134	1%
40163	PILOT - OTHER 000 _	217	224	226	0	226	2	1%
40270	BUSINESS TAX 000 _	37,581	34,701	34,701	0	34,701	0	0%
40320	BANK EXCISE TAX 000 _	8,574	6,716	6,716	0	6,716	0	0%
40---	--- *TOTAL LOC	1,134,085	1,140,685	1,148,930	5,232,531	6,381,461	5,240,776	459%
41000	TOTAL LICENSES AND PERMITS							
41110	MARRIAGE LICENSES 000 _	117	134	134	0	134	0	0%
41---	--- *TOTAL LIC	117	134	134	0	134	0	0%
44000	TOTAL OTHER LOCAL REVENUE							
44110	INVESTMENT INCOME 000 _	103,643	0	0	0	0	0	0%
44170	MISCELLANEOUS REFUND 000 _	22	0	0	0	0	0	0%
44---	--- *TOTAL OTH	103,665	0	0	0	0	0	0%
47000	FEDERAL GOVERNMENT							
47590	IMMUNIZATION AWNING/ 834 HEALTH AWN	0	1,100,000	0	0	0	-1,100,000	-100%
47---	--- *FEDERAL G	0	1,100,000	0	0	0	-1,100,000	-100%
49000	OTHER SOURCES (NON-REVENUE)							
49200	NOTES ISSUED 000 _	0	7,000,000	0	0	0	-7,000,000	-100%
49800	TRANSFERS IN 000 _	9,616	9,616	0	0	0	-9,616	-100%
49---	--- *OTHER SOU	9,616	7,009,616	0	0	0	-7,009,616	-100%
-----	--- *GENERAL C	1,247,483	9,250,435	1,149,064	5,232,531	6,381,595	-2,868,840	-31%

Number of Accounts: 16

***** End of report *****

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
171	GENERAL CAPITAL PROJECTS FUND							
91110	GENERAL ADMINISTRATION PROJECT							
000	-							
510	TRUSTEE'S COMMISSION	22,156	30,000	0	64,000	64,000	34,000	113%
590	TRANSFERS TO OTHER FUNDS	0	4,000,000	0	0	0	-4,000,000	-100%
707	BUILDING IMPROVEMENTS	295,700	2,300,000	0	121,000	121,000	-2,179,000	-95%
707	AG EXT OFFICE - BLDG IMPRV	0	0	0	20,000	20,000	20,000	0%
709	DATA PROCESSING EQUIPMENT	130,507	155,000	0	164,000	164,000	9,000	6%
718	MOTOR VEHICLES	0	0	0	86,000	86,000	86,000	0%
732	BUILDING PURCHASE	25,000	7,000,000	0	0	0	-7,000,000	-100%
733	SOLID WASTE EQUIPMENT	0	0	0	67,000	67,000	67,000	0%
799	OTHER CAPITAL OUTLAY	0	8,000	0	0	0	-8,000	-100%
---		473,363	13,493,000	0	522,000	522,000	-12,971,000	-96%
108	ELECTION COMM SPACE RENO/NEW							
706	ELECTION COMMISSION BUILDI	8,492	22,142	0	0	0	-22,142	-100%
---		8,492	22,142	0	0	0	-22,142	-100%
---		481,855	13,515,142	0	522,000	522,000	-12,993,142	-96%
91120	ADMINISTRATION OF JUSTICE PROJ							
000	-							
707	ADMIN OF JUSTICE - BLDG IM	0	0	0	450,000	450,000	450,000	0%
709	DATA PROCESSING EQUIPMENT	0	0	0	20,000	20,000	20,000	0%
799	OTHER CAPITAL OUTLAY	0	0	0	10,000	10,000	10,000	0%
---		0	0	0	480,000	480,000	480,000	0%
---		0	0	0	480,000	480,000	480,000	0%
91130	PUBLIC SAFETY PROJECTS							
000	-							
707	BUILDING IMPROVEMENTS	57,939	132,273	0	165,000	165,000	32,727	25%
708	PUB SAFETY - COMMUNICATION	985,587	1,002,000	0	0	0	-1,002,000	-100%
709	DATA PROCESSING EQUIPMENT	0	0	0	29,000	29,000	29,000	0%
710	FOOD SERVICE EQUIPMENT	0	22,000	0	0	0	-22,000	-100%
715	SHERIFF FIRING RANGE	0	250,000	0	250,000	250,000	0	0%
716	LAW ENFORCEMENT EQUIP	100,000	100,000	0	240,000	240,000	140,000	140%
718	MOTOR VEHICLES	49,615	49,616	0	0	0	-49,616	-100%
799	OTHER CAPITAL OUTLAY	0	750,000	0	75,000	75,000	-675,000	-90%
---		1,193,141	2,305,889	0	759,000	759,000	-1,546,889	-67%
---		1,193,141	2,305,889	0	759,000	759,000	-1,546,889	-67%
91140	PUBLIC HEALTH AND WELFARE PROJ							
000	-							
707	HEALTH DEPT RENOVATIONS	-138	0	0	0	0	0	0%
---		-138	0	0	0	0	0	0%

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
171	GENERAL CAPITAL PROJECTS FUND							
91140	PUBLIC HEALTH AND WELFARE PROJ							
834	HEALTH AWNING/DRIVE THRU GRANT							
707	IMMUNIZATON AWNING/STORAGE	83,017	1,100,000	0	0	0	-1,100,000	-100%
---		83,017	1,100,000	0	0	0	-1,100,000	-100%
---		82,879	1,100,000	0	0	0	-1,100,000	-100%
91150	SOCIAL, CULTURAL AND RECREATIO							
000	-							
724	BOONES CREEK ATHLETIC FIEL	790,371	800,000	0	0	0	-800,000	-100%
---		790,371	800,000	0	0	0	-800,000	-100%
---		790,371	800,000	0	0	0	-800,000	-100%
95900	CAP PROJ - DONATED TO OTHERS							
300	WATER LINE PROJECTS							
799	WATER LINES	0	0	0	3,000,000	3,000,000	3,000,000	0%
---		0	0	0	3,000,000	3,000,000	3,000,000	0%
---		0	0	0	3,000,000	3,000,000	3,000,000	0%
---		2,548,246	17,721,031	0	4,761,000	4,761,000	-12,960,031	-73%
		=====	=====	=====	=====	=====	=====	=====

Number of Accounts: 25

***** End of report *****

DRAFT Pending Commission Approval

Education Capital Projects Fund (\$1,000s)

FY2025 - FY2029

Fiscal Years Ended June 30

Washington County Board of Education Approved – 06/06/2024

Projected Penny Value at .75% Growth

Capital Project Pennies

Source of Funds for Capital Expenditures

Property Tax Projected at 0.75% Growth

Other Revenue (Grants, PY Tax, Other Tax, Investment Income)

EESI - LED Lighting Project-Funded by WCDE General Fund

Unused Funds from the Prior Year

Revenues

Capital Projects Encumbrance Projection

	2024	2025 <i>Reappraisal Year*</i>	2026	2027	2028	2029
Projected Penny Value at .75% Growth	349,841	546,950	551,053	555,186	559,350	563,546
Capital Project Pennies	17	5.34	5.3	5.4	5.4	5.4
Source of Funds for Capital Expenditures						
Property Tax Projected at 0.75% Growth	5,947	2,921	2,943	2,965	2,987	3,009
Other Revenue (Grants, PY Tax, Other Tax, Investment Income)	565	582	600	618	636	655
EESI - LED Lighting Project-Funded by WCDE General Fund						
Unused Funds from the Prior Year	6,274	690	1,508	2,997	481	1,420
Revenues	12,786	4,194	5,050	6,580	4,104	5,085
Capital Projects Encumbrance Projection						
¹ Trustee Commission	261	86	103	134	84	104
² New Jonesborough K-8 (Expenditure and funding moved to Debt Service FY25)	2,550	0	0	0	0	0
³ Johnson City Schools Capital Funds	500	0	0	0	0	0
⁴ Jonesborough Lease Increase (Informed of Increase Spring 2024)	118	0	0	0	0	0
⁵ Technology (Smart Classroom, Tablets, Audio)	600	550	500	400	300	300
⁶ Technology (Campus Safety and Security)		250	250	0	0	250
⁶ School Buses/Student Transportation	870	600	900	1,405	1,750	1,600
⁷ School Security -- School Entry Enhancements/Updates	3,500					
⁸ School Playground Upgrades	297	300	300	300	300	300
⁹ Boone Stadium Renovations	1,700					
¹⁰ Crockett Stadium Renovations	1,700					
¹¹ Phase II-Boone HS Athletic Facilities	0					
¹² Phase II-Crockett HS Athletic Facilities	0					
¹³ Old JES Renovation Repurpose as directed by the WCBOE (FY25 \$1,056,000)		0				
¹⁴ Old JES Replacement of full HVAC System at 50% (FY25 \$1,400,000)		0				
¹⁴ New BCES-Add. Boiler, pump, pipping, etc. (FY24 Approved \$120,000; Increase)		150				
¹⁵ Campus/Property Improvements (Asphalt, Concrete, etc.)		250	0	0	250	250
¹⁶ DCHS Reroof (Main Building)				3,550		
¹⁷ DCHS Reroof (Annex Buildings)		500				
¹⁸ Asbury Reroof				310		
Transfer						
Total Expenditure Projection	12,096	2,686	2,053	6,099	2,684	2,804
Projected Fund Balance (Deficit)	690	1,508	2,997	481	1,420	2,281

Account Level		2023-24	2023-24	2024-25	CHANGE FROM	2024-25	CHANGE	% CHANGE		
Acct	Description	Prj	Prj	YTD ACTUAL	BUDGET	SUBMITTED	SUBMITTED	PROPOSED	FROM FY24	FROM PY
177	EDUCATION CAPITAL PROJECTS									
40000	TOTAL LOCAL TAXES									
40110	CURRENT PROPERTY TAX	000	_	5,997,040	5,947,298	5,991,903	-3,257,153	2,734,750	-3,212,548	-54%
40120	TRUSTEE COLLECTION -	000	_	96,479	98,692	99,432	-51,132	48,300	-50,392	-51%
40125	TRUSTEE COLLECTION-B	000	_	163	1,015	1,023	-523	500	-515	-51%
40130	CIRCUIT/C&M - PRIOR	000	_	27,101	48,209	48,571	-25,071	23,500	-24,709	-51%
40140	INTEREST AND PENALTY	000	_	26,782	30,756	30,987	-15,987	15,000	-15,756	-51%
40161	PAYMENT IN LIEU-OF T	000	_	464	460	463	-263	200	-260	-57%
40162	PILOT - LOCAL UTILIT	000	_	0	101,493	102,254	-52,654	49,600	-51,893	-51%
40163	PILOT - OTHER	000	_	1,231	1,270	1,280	-680	600	-670	-53%
40270	BUSINESS TAX	000	_	212,959	196,642	196,642	-100,642	96,000	-100,642	-51%
40320	BANK EXCISE TAX	000	_	48,589	38,060	38,060	-19,460	18,600	-19,460	-51%
40---	---	*TOTAL LOC		6,410,808	6,463,895	6,510,615	-3,523,565	2,987,050	-3,476,845	-54%
41000	TOTAL LICENSES AND PERMITS									
41110	MARRIAGE LICENSES	000	_	660	760	760	-360	400	-360	-47%
41---	---	*TOTAL LIC		660	760	760	-360	400	-360	-47%
48000	OTHER GOVERNMENT AND CITIZENS									
48990	OTHER REVENUE	000	_	21,000	0	0	0	0	0	0%
48---	---	*OTHER GOV		21,000	0	0	0	0	0	0%
-----	---	*EDUCATION		6,432,468	6,464,655	6,511,375	-3,523,925	2,987,450	-3,477,205	-54%

Number of Accounts: 12

***** End of report *****

Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
177	EDUCATION CAPITAL PROJECTS							
91300	EDUCATION CAPITAL PROJECTS							
000	-							
510	TRUSTEE'S COMMISSION	125,163	261,000	0	86,000	86,000	-175,000	-67%
707	BUILDING IMPR - GENERAL	0	3,500,000	0	0	0	-3,500,000	-100%
707	BUILDING IMPR - DBHS	1,221,447	1,700,000	0	0	0	-1,700,000	-100%
707	BUILDING IMPR - DCHS	1,221,447	1,700,000	0	500,000	500,000	-1,200,000	-71%
790	OTHER CAP EQUIP (UNASSIGNE	297,180	300,000	0	700,000	700,000	400,000	133%
---		2,865,237	7,461,000	0	1,286,000	1,286,000	-6,175,000	-83%
---		2,865,237	7,461,000	0	1,286,000	1,286,000	-6,175,000	-83%
95100	CAP PROJ - DONATED TO SCHOOLS							
000	-							
709	SCHOOL TECHNOLOGY EQUIPMEN	287,894	600,000	0	800,000	800,000	200,000	33%
729	SCHOOL BUSES	0	870,000	0	600,000	600,000	-270,000	-31%
---		287,894	1,470,000	0	1,400,000	1,400,000	-70,000	-5%
---		287,894	1,470,000	0	1,400,000	1,400,000	-70,000	-5%
95900	CAP PROJ - DONATED TO OTHERS							
000	-							
610	JONESBOROUGH SCHOOL LEASES	1,070,625	2,550,000	0	0	0	-2,550,000	-100%
---		1,070,625	2,550,000	0	0	0	-2,550,000	-100%
---		1,070,625	2,550,000	0	0	0	-2,550,000	-100%
99100	TRANSFERS OUT							
000	-							
316	CONTRIBUTIONS	500,000	500,000	0	0	0	-500,000	-100%
---		500,000	500,000	0	0	0	-500,000	-100%
---		500,000	500,000	0	0	0	-500,000	-100%
---		4,723,756	11,981,000	0	2,686,000	2,686,000	-9,295,000	-78%
		=====	=====	=====	=====	=====	=====	=====

Number of Accounts: 9

***** End of report *****



Washington County

FY2025 Budget

263 - Self Insurance Fund

DRAFT
Pending Commission Approval

Acct	Obj	Account Level Description	2023-24 YTD ACTUAL	2023-24 BUDGET	2024-25 SUBMITTED	CHANGE	2024-25 PROPOSED	PROPOSED TO FY24	% CHANGE FROM FY24
263		EMPLOYEE SELF-INSURANCE FUND							
R		Revenue							
43101	000	EMPLOYEE CONTRIBUTION	792,206	736,556	736,556	68,884	805,440	68,884	9%
43101	000	COUNTY CONTRIBUTION	6,172,445	6,629,001	6,629,001	619,954	7,248,955	619,954	9%
44110	000	INVESTMENT INCOME	17,547	0	0	0	0	0	0%
44160	000	RETIREE INSURANCE PAYMENTS	98,421	70,000	70,000	0	70,000	0	0%
-----	---		7,080,619	7,435,557	7,435,557	688,838	8,124,395	688,838	9%
E		Expense							
58600	202	ADMINISTRATIVE FEES	333,731	252,701	0	271,242	271,242	18,541	7%
58600	202	STOP LOSS & VISION PREMIUM	458,657	416,909	0	524,577	524,577	107,668	26%
58600	202	SAV-R-X ADMIN FEES	79,680	0	0	334,000	334,000	334,000	0%
58600	307	COMMUNICATIONS	788	840	0	900	900	60	7%
58600	308	CONSULTANTS	26,250	35,000	0	35,000	35,000	0	0%
58600	312	CLINIC STAFFING CHARGES	213,339	175,000	0	225,000	225,000	50,000	29%
58600	312	CLINIC MEDICATIONS	125,409	120,000	0	150,000	150,000	30,000	25%
58600	312	CLINIC LAB CHARGES	29,499	22,000	0	35,000	35,000	13,000	59%
58600	312	CLINIC SUPPLIES & TELEMED	8,799	25,000	0	10,000	10,000	-15,000	-60%
58600	312	CLINIC CONTRACT	130,816	140,000	0	140,000	140,000	0	0%
58600	328	JANITORIAL SERVICES	6,719	2,600	0	2,800	2,800	200	8%
58600	336	MAINTENANCE & REPAIR - EQU	0	0	0	500	500	500	0%
58600	340	CLINIC DRUGS & LABS	0	284,000	0	0	0	-284,000	-100%
58600	347	PEST CONTROL	330	350	0	350	350	0	0%
58600	350	INTERNET CONNECTIVITY	1,005	1,200	0	1,200	1,200	0	0%
58600	351	RENTALS	19,729	22,000	0	22,000	22,000	0	0%
58600	413	MEDICAL SUPPLIES	10,541	30,000	0	15,000	15,000	-15,000	-50%
58600	415	ELECTRICITY	1,520	2,000	0	1,900	1,900	-100	-5%
58600	435	OFFICE SUPPLIES	4,969	1,000	0	1,000	1,000	0	0%
58600	454	WATER AND SEWER	670	650	0	680	680	30	5%
58600	502	INSURANCE-BLDG AND CONTENT	72	0	0	100	100	100	0%
58600	507	MEDICAL & DENTAL CLAIMS	4,119,907	4,250,000	0	5,254,052	5,254,052	1,004,052	24%
58600	507	BCBS EXPRESS SCRIPTS	124,309	1,850,000	0	0	0	-1,850,000	-100%
58600	507	DRUG REBATES & SAVINGS	-308,976	-300,000	0	-400,000	-400,000	-100,000	33%
58600	507	DRUG COSTS - SAV-RX	1,458,014	0	0	1,951,686	1,951,686	1,951,686	0%
58600	599	OTHER CHARGES	0	1,500	0	1,600	1,600	100	7%
-----	---		6,845,777	7,332,750	0	8,578,587	8,578,587	1,245,837	17%
-----	---		234,842	102,807	7,435,557	-7,889,749	-454,192	-556,999	13%
=====	=====								

Number of Accounts: 30

***** End of report *****