



Wilson County Digital Budget Book



Last updated 07/17/23



TABLE OF CONTENTS

Introduction	4
Transmittal Letter	5
History of Wilson County	7
Organization Chart	11
Fund Structure	12
Basis of Budgeting	13
Budget Process	14
Fund Summaries	17
All Funds - Review	18
General Fund	25
Ambulance Fund	37
Special Purpose (School Construction) Fund	41
Sheriff's Drug Fund	45
Sports Authority	50
Agriculture Center	53
Highway / Public Works Fund	62
General Debt Service Fund	71
Rural Debt Service Fund	78
Highway Capital Projects Fund	83
Capital Projects	87
Solid Waste Disposal Fund	94
General Purpose School Fund	101
School Federal Projects Fund	118
Central Cafeteria Fund	124
Extended School Program Fund	128
Education Capital Projects Fund	132
Departments	135
County Commission	136
County Mayor	139
Human Resources	143
County Attorney	147
Election Commission	150
Register of Deeds	156
Planning	163
Codes Compliance	167
County Buildings	171
Information Technologies	175
ADA	179
Preservation of Records	182
Accounting and Budgeting and Risk Mgmt	186
Property Assessor's Office	192
County Trustee's Office	201
County Clerk's Office	205



Circuit Court	209
Drug Court	213
Chancery Court	217
Judicial Commissioners	221
Probation Services	225
Sheriff's Department	229
Emergency Services	239
Animal Control	244
Health Department	248
Libraries	253
Storm Water Management	258
Tourism	262
Veterans' Services	266
Expo Center	270
Board of Equalization	274
Beer Board	277
Other Boards and Committees	280
General Sessions Judges	283
County Coroner/Medical Examiner	287
Homeland Security Grant	290
Other Social, Cultural, and Recreational Contributions	292
Agricultural Extension Service	295
Other Economic & Community Development	298
Other Charges	300
Contributions to Other Agencies	303
PEG	307
Soil Conservation	311
Juvenile Services	314
Appendix	318
Glossary	319



INTRODUCTION





Transmittal Letter

Aaron Maynard, Finance Director

June 30, 2023

Honorable County Mayor, County Commission, Other Elected Officials and the citizens of Wilson County, Tennessee:

It is my privilege to present the Fiscal Year 2023 Adopted Budget. Wilson County is one of the fastest growing areas in middle Tennessee. According to data from the U.S. Census Bureau for 2020, Wilson County is the 4th fastest growing county in the State of Tennessee and number 30 among all counties nationwide since the previous official census taken in 2010 and the 2020 official census.

This budget has been prepared in accordance with the laws of the State of Tennessee and additional standards promulgated by the Comptroller of the Treasury, Division of Local Government Finance.

The Constitution of the State of Tennessee, Article II, Section 24 states:

"No public money shall be expended except pursuant to appropriations made by law. Expenditures for any fiscal year shall not exceed the state's revenues and reserves, including the proceeds of any debt obligation, for that year. No debt obligation, except as shall be repaid within the fiscal year of issuance, shall be authorized for the current operation of any state service or program, nor shall the proceeds of any debt obligation be expended for a purpose other than that for which it was authorized."

This applies to both the State of Tennessee and all of its political subdivisions including counties and municipalities. In short, expenditures shall not exceed the state's (or local government's) revenues and reserves, and debt issued to finance operations of a year must be repaid within the year of issuance. This prohibits deficit spending by both the State and its political subdivisions and makes Tennessee one of the most fiscally responsible states in the nation.

Preliminary Goals

In Wilson County, Tennessee, under the leadership of the mayor and county commission, we have spent the last several years building fund balances to acceptable levels. We consider it our highest priority to be good stewards of the tax dollars we receive from the public. Among our core values are to be open and transparent about how the funds we raise are spent; to safeguard the county, and thereby safeguard its citizens, from unexpected economic downturns by carrying adequate reserves in all funds; and to provide the highest quality of services possible to the citizens we serve while bearing in mind that the benefit of the service must be considered in light of the cost of providing the service.

Each budget year, departments are given the opportunity to present to the budget committee a list of things they need to provide an adequate level of service going into the new budget year. The budget committee reviews those needs, interviews each department about things they are requesting, prioritizes those needs against available funding, and recommends a budget to the county commission for approval.

The budget for fiscal year 2022 included \$2,405,099 in needs granted to the various county government departments. As a result of having given no departments any additional operational funding for the prior fiscal year due to the pandemic, there were many needs that required funding for the June 30, 2022 fiscal year.

The following are the most significant obligations for which Wilson County made adjustments in the fiscal year ending June 30, 2022.

1. A judicial magistrate was added to help address the backlog of cases currently pending in our court system.
2. Additional personnel were added to the Judicial Commissioners office to handle the increased number of cases.
3. Six patrol officers, 1 school resource officer, one detective, and a dispatcher were added to the Sheriff's Department.
4. Nine new paramedics or EMT's were added to the Wilson County Emergency Management Agency.
5. The Wilson County School System was allocated additional funding to give raises to non-certified staff and to hire four additional maintenance personnel.

Significant Budgetary Obligations



The Mayor and the county commission had several major challenges facing them when adopting the budget for the fiscal year ended June 30, 2023. Due to the sudden shift in the labor market, the county found itself in need of addressing pay for county employees to be able to maintain the necessary staffing to provide critical services. The county also is in the process of constructing a new jail and needs additional personnel to staff the jail as well as additional emergency management personnel to meet the growing demand for services.

The following are the most significant obligations for which Wilson County made adjustments in the fiscal ending June 30, 2023.

1. An updated pay plan was adopted at a cost of approximately \$6.7 million dollars. This was a critical step in ensuring the county could retain and recruit employees.
2. Five corrections officers were added to the jail in anticipation of completion of the jail expansion.
3. One traffic officer, and one warrant clerk secretary were added to the Sheriff's Department.
4. A fire marshal, three captains, one dispatcher, three lieutenants, and three AEMT/Fire Fighters were added to the Wilson County Emergency Management Agency.
5. The Building Inspector's office, Property Assessor, County Clerk, Clerk & Master, Circuit Court Clerk, and Expo Center all added positions to handle the increased demand for services for their respective operations.

Resolutions & Summary Budget Schedules



History of Wilson County



HISTORY

North Carolina had made grants of land in what was to be Wilson County to Revolutionary soldiers for serving in the military. Most of the land so granted had been surveyed. Much of it had been sold by the grantees to speculators and by the speculators to men eager to settle down on good land. From these early grants, Wilson County originated.

Wilson County and Smith County were erected on the same day, October 26, 1799, from a part of Sumner County by an act of the Third General Assembly of the State of Tennessee. This act was to reduce the limits of Sumner County and create two new counties, Wilson and Smith counties. Wilson County was named for David Wilson, a native of Pennsylvania, who came to Sumner while it was yet a part of North Carolina and had been the first speaker of the Territorial Assembly.

The first court of the county was held on December 23, 1799, at the house of Captain John Harpole (Harpool), and was organized by the following named magistrates: Charles Cavanaugh, John Alcorn, John Lancaster, Elmore Douglas, John Doak, Matthew Figures, Henry Ross, William Gray. Andrew Donelson and William McClain. The following named officers were elected: Charles Cavanaugh, chairman; Robert Foster, clerk; Charles Rosborough, sheriff; William Gray, ranger; and John Alcorn, register. Benjamin Seawell, Esq., was appointed county solicitor and John C. Hamilton qualified as a practicing attorney.

The first settlement in the county was at Drake's Lick, near the mouth of Spencer's Lick Creek, on the Cumberland River and was made in 1787, by William McClain and his father-in-law, John Foster. Many of the landowners on the Sumner County side cultivated and harvested crops on the south side before there was any settlement. Other settlers settled on the creeks around the county. After 1800, increasing number of immigrants began to arrive and settle within the County.

Lebanon was chosen as the county seat in 1802 and was located on land previously belonging to James Menees. The city of Lebanon was named for the Biblical Lebanon because, like the ancient city, it was remarkable for its cedar trees. Neddie Jacobs, a fiddler, was the first settler on this site. Tradition says he was living here as early as 1800. Mr. Jacobs settled near the Town Spring, as it has been called over the years, that is located on the northside of the square. A log cabin has been erected at this site to represent his cabin. From December 1802 to 1806, the Court of Pleas and Quarter Sessions met at private houses.

In 1806 the first courthouse, of cedar logs, was built. This would be the first of five courthouses built, until the present.



Cedars of Lebanon State Park

The Cedars of Lebanon State Park Lodge, pictured here in 2015, was built in the mid to late 1930's, by the C.C.C. workers, part of the Works Progress Administration during the depression. These programs were started for people who were unemployed and needed to feed their families. The park was opened on September 3, 1937. The Jackson Cave, pictured here in the late 1800's, is behind the lodge. Descendants from Seldon Baird's family had a legal whiskey distillery, using the underground river in the cave. The distillery was in use the 1870's and 1880's.



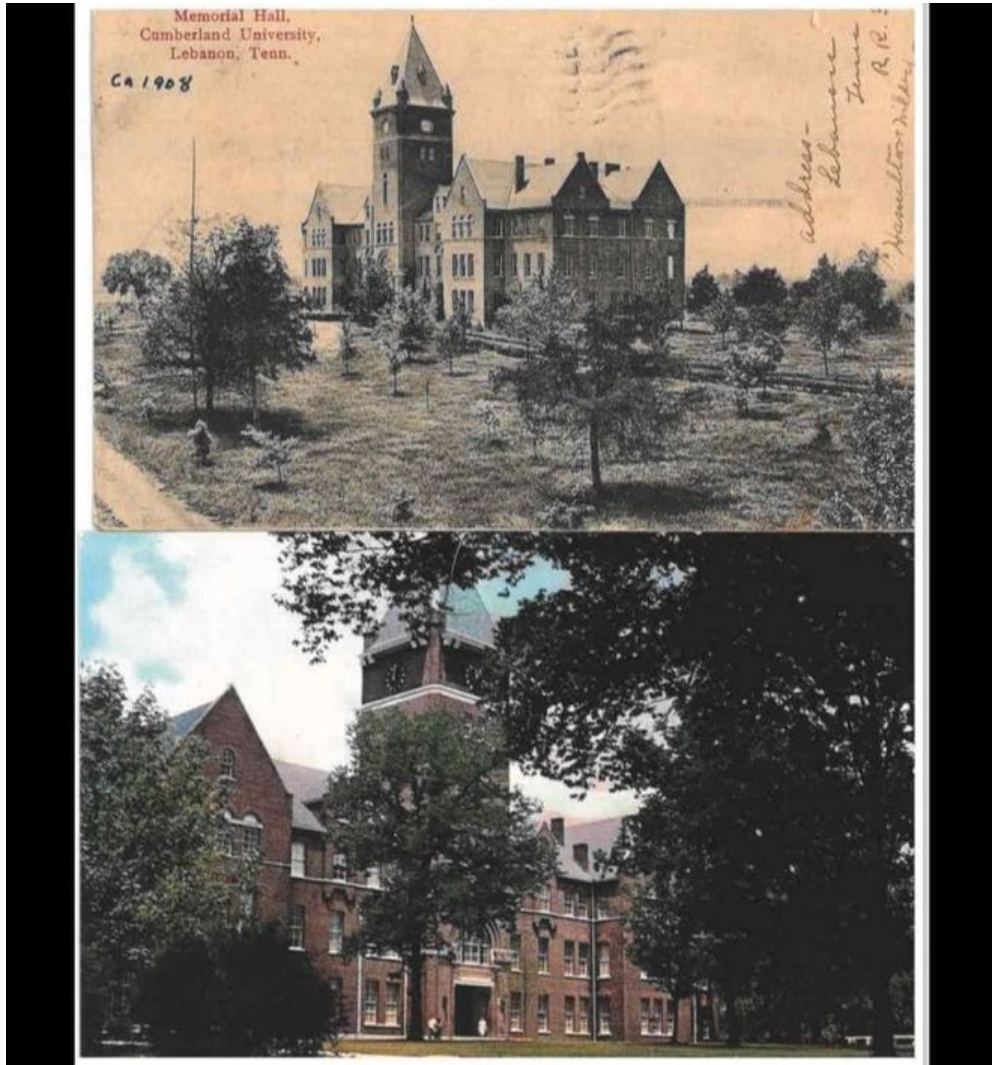
WWII Maneuvers were headquartered at Cumberland University

The Second Army Maneuvers were headquartered at Cumberland University in Wilson County during the Tennessee Maneuvers (1942-1944). 850,000 soldiers from 25 U.S. Army divisions were trained in over 20 Middle Tennessee counties in preparation for service in Europe during World War II.



Cumberland University

In 1842 a college was born in Lebanon, Tennessee. Its name was Cumberland University. The educational center was started by the Cumberland Presbyterian Church. Its lineage included two earlier schools-Cumberland College of Nashville and Cumberland College of Princeton, Kentucky. The people of Lebanon, Tennessee gave the money to establish the new institution of higher education. Students have come over the years from all the states of the union and many foreign countries. During the World War II maneuvers in 1942, Cumberland University served as the headquarters for the soldiers who trained in the Middle Tennessee area. The university is still going strong with many new students each year under the leadership of the President of Cumberland University, Dr. Paul C. Stumb IV. The university has an exceptional program steeped in the liberal arts.



The Fisk Jubilee Singers

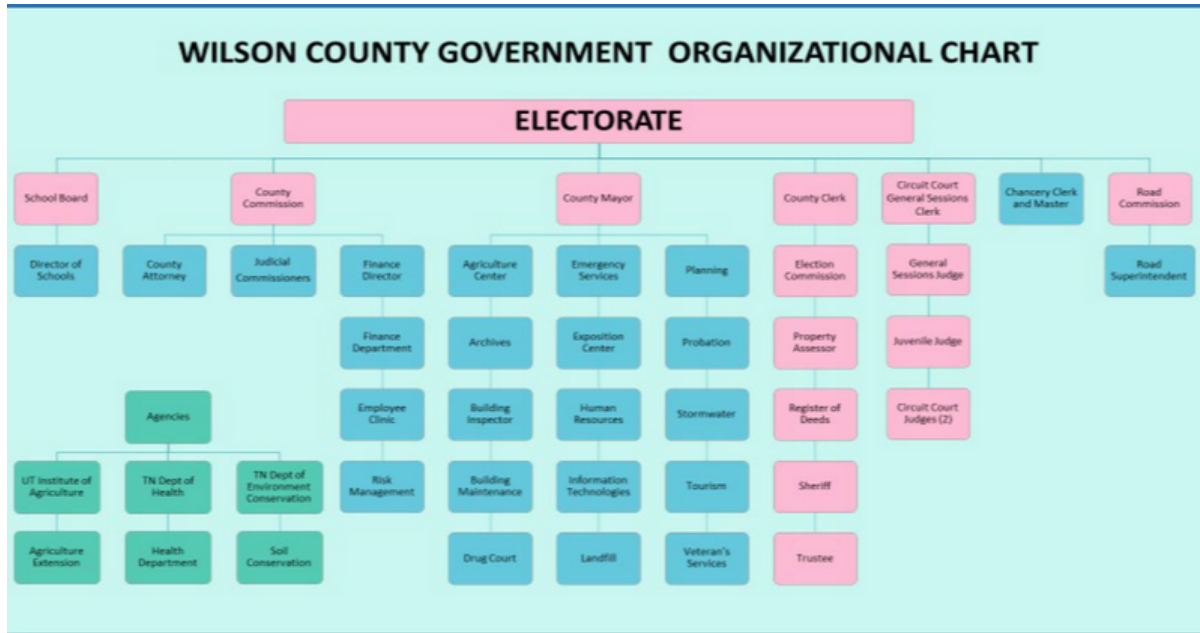
The Fisk Jubilee Singers made the Fisk University famous all over the world. The early singers had two singers from Wilson County in their group, who were Maggie Porter Cole and Thomas Rutling. Maggie was born in Lebanon, Tennessee, where she was born into slavery in slave quarters, which were likely that of Frank and Alfred Porter, from whom she likely took her last name, Cole. Maggie was married to Daniel Cole. She died in 1942 in Michigan. Thomas was also born into slavery in Wilson County, Tennessee. He chose to stay in Europe after the singers left. He evangelized, performed and taught music there for the rest of his life. He passed away in Harrowgate in 1915.



Wilson County Organization Chart

Much like the federal government and the 50 states, Wilson County has an executive branch of government charged with carrying out the day-to-day operations of county government, a legislative branch which holds the "power of the purse," and a judicial branch to determine if the actions of the executive and legislative branches of the county are carried out in accordance with State and Federal law.

The County's chief executive office is the County Mayor. Other elected officials making up the executive branch of government include, the County Clerk, Circuit Court Clerk, General Session Judges, Register of Deeds, Trustee, and Sheriff. The legislative body of the county is the County Commission, consisting of 25 elected individuals from the various districts in Wilson County. Finally, the judicial branch begins with the Chancery Court and extends on to the state courts.



Fund Structure

Except for the General Fund, funds are used to account for all revenues and expenditures dedicated to a particular purpose. The county's appropriated budget includes the following funds; other fund types may be used, but they are not relevant to the budget nor are they appropriated.

- The General Fund (governmental fund) is commonly the most important to residents as it provides basic service, such as the Sheriff's patrol services, the jail, the Court system, the Wilson County Emergency Management Agency, and administration including elected officials such as the County Mayor, Register of Deeds, Trustee, Property Assessor, County Clerk, and Circuit Court Clerk. The General Fund is the County's primary operating fund and it accounts for all financial resources of Wilson County except those required to be accounted for elsewhere.
- Special Revenue funds (governmental funds) are unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities, such as Highway/Public Works, and the Ag Center.
- Debt Service funds (governmental funds) are used to account for the resources accumulated for the payment of interest, principal, and related costs on long-term debt and capital leases. This fund type is not used to account for the outstanding debt itself.
- Capital Project funds (governmental funds) are funds used to account for acquisition and construction of major capital activities. These funds have imposed restrictions similar to Special Revenue funds, but due to their capital nature they are accounted for as Capital Project Funds.
- Proprietary funds (Internal Service Funds and Business-Type Activities) are used to account for the County's ongoing activities that can be viewed as similar to the private sector. The primary customer of the fund determines if the fund is classified as an internal service fund (the government is the primary customer) or a business-type activity (the general-public is the primary customer).

Governmental Funds	Governmental Funds	Proprietary Funds
General Fund	Capital Projects Funds	Internal Service Funds
	High School Building Projects Fund	Self-Insurance Fund
	General Capital Projects Fund	Property & Casualty Insurance Fund
Special Revenue Funds	HUD Gran Projects Fund	
Ambulance Fund	Highway Capital Projects Fund	
Special Purpose Tax Fund	Other Capital Projects Fund	Business-Type Activities
Sheriff's Drug Fund		Solid Waste Disposal Fund
Sports & Recreation		
Ag Center		
American Rescue Plan		
Highway/Public Works		
Debt Service Funds		
General Debt Service Fund		
Rural Debt Service Fund		



Basis of Budgeting

The county prepares its budget with the accounting principles consistent with its financial reporting methods for all funds (except for depreciation and compensated absences).

For the governmental-type funds, the modified accrual basis of accounting is used. Revenues are recognized when available and measurable. Expenditure accruals and liabilities outstanding for goods or services received on or prior to, but unpaid at June 30, are set up to 60 days after fiscal year-end. All open encumbrances lapse at fiscal year-end.

For business-type funds the full accrual basis of accounting is used. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the cash flow takes place.

Only funds subject to appropriation are included in the budget and this budget document. Fiduciary funds appear in the County's financial statements, but are not described in the budget.

The County's basis of budgeting is identical to its basis of accounting for all fund types with the exception that the budget splits reserves and contingencies into different categories, whereas it is only considered one category for accounting purposes. The county does not budget trust or agency funds, internal service funds, or long-term capital project funds.



Budget Timeline

BUDGET PREPARATION PROCEDURES

Wilson County has adopted the County Financial Management System of 1981. Many of the budget preparation procedures are set by TCA 5-21-110 and TCA 5-21-111.

Tenn. Code Ann. § 5-21-110 (2015)

5-21-110. Budget -- Preparation and committee review.

(a) *On or before February 1 of each year the budget committee, in conjunction with the director, shall prescribe the budgetary procedures, forms, calendar and other information as may be necessary to implement the budgetary procedures contained in this chapter.*

(b) *On request of the budget committee each department or office of county government shall submit a proposed budget for the succeeding fiscal year and such other budgetary information requested by the director of the budget committee.*

(c) (1) *From information submitted the director shall prepare a consolidated budget document.*

(2) *Such document shall show by item the amounts estimated by the various departments and officials required for the efficient operation of the county government from the county general fund, the debt service funds, highway funds, school funds and all other funds.*

(3) *Such document shall show an estimate of the revenues to be received by each of the funds during the next fiscal year and an estimate of the unencumbered fund balance of each of such funds at the beginning of the fiscal year.*

(d) (1) *The director shall file the consolidated budget with the budget committee.*

(2) *The budget committee shall review and present the recommended budget to the members of the county legislative body at least ten (10) days prior to the July meeting.*

(3) *Such budget shall contain an itemized and classified plan of all proposed expenditures and estimated receipts for the ensuing fiscal year as submitted by each department, office or agency and recommended by the budget committee, and shall conform to the uniform classification of accounts established by the director in accordance with the prescribed state uniform accounting system.*

(4) *It is expressly provided that the classification of expenditures and receipts of any and all county school funds for any purpose, administered by the county board of education and county director of schools, shall conform to the classification of accounts as prescribed by the commissioner of education.*

(5) *The budget committee shall fully provide in the budget for all requirements for debt service, interest and bond maturities and for any cash deficit in any fund at the beginning of the fiscal year, and shall propose a tentative tax rate to fund such budget. The budget committee shall fully provide for any court-ordered expenses, including, but not limited to, deputies' and assistants' salaries authorized by court order pursuant to title 8, chapter 20. The budget, when adopted, shall appropriate funds to fully comply with such court order. The county legislative body shall adopt any budget amendment necessary to implement such court order.*

HISTORY: Acts 1981, ch. 325, § 10; 1993, ch. 515, § 4.

Tenn. Code Ann. § 5-21-111 (2015)

5-21-111. Budget -- Hearings -- Supporting documents -- County action -- Continuing budget.

(a) (1) (A) *At least ten (10) days before the proposed budget is to be presented to the governing body, the budget committee shall cause to be published in a newspaper of general circulation the proposed annual operating budget.*

(B) *This budget shall contain a budgetary comparison for the following governmental funds:*

(i) *General;*



(ii) Highway/public works;

(iii) General purpose school fund; and

(iv) Debt service

that shall include comparisons of the proposed budget with the current year and the prior year.

(C) *The budgetary comparisons shall be by individual fund and shall summarize revenues by local taxes, state of Tennessee, federal government and other sources. Expenditures shall be summarized by salaries and other costs. The budgetary comparison shall also present beginning and ending fund balances and the number of employee positions.*

(2) *Such publication shall also contain a notice of a public hearing to be conducted by the budget committee at which any citizen of the county upon five (5) days' written request shall have the right to appear and state such citizen's views on the budget.*

(b) *The budget committee shall present the budget to the county legislative body at the regular July meeting each year or at a special session called for this purpose prior to the regular July meeting.*

(c) *The proposed budget shall be accompanied by a budget message explaining the financial program and outlining the services, work and activities to be financed by the proposed budget and a brief discussion of the means proposed for financing the expenditure program set forth in the budget.*

(d) *With the proposed budget, the budget committee shall deliver to the county legislative body a budget appropriation resolution and a tax levy resolution.*

(e) (1) *The county legislative body may alter or revise the proposed budget except as to provision for debt service requirements and for other expenditures required by law. However, when reviewing the proposed budget of the county department of education, the county legislative body may only alter or revise the total amount of expenditures as proposed and such alterations or revisions shall comply with state law and regulations. Upon alteration or revision of the proposed budget of the department of education, the director of schools shall submit a revised budget within the total expenditures approved by the county legislative body within ten (10) days. If the revised budget complies with the amount of expenditures as adopted by the county legislative body, the revised budget will become the approved budget for the county department of education.*

(2) *[Deleted by 2015 amendment]*

(f) (1) *After the adoption of the budget, any county department, agency or official shall be entitled to a hearing before the county legislative body in order to justify any proposed additional requests or budget estimates.*

(2) *The director may make quarterly allotments to any department, agency or official seeking a budget hearing in an amount not in excess of that approved in the budget for such quarter.*

(3) *Upon amendment of the budget, the director shall make a supplemental allotment or impound the funds of any department, agency or official to bring such appropriations in line with the amended budget.*

(g) *The budget, the appropriation resolution, and the tax levy resolution, as adopted, shall be spread upon the minutes of the county clerk.*

(h) (1) *In the event that the local fiscal body has not adopted a budget by July 1 of any year, and until a final operating budget is adopted, the operating budget for the year just ended and the appropriation resolution for the year shall continue in effect by operation of law without further action of the county legislative body; provided, however, all agencies of the county and other entities receiving appropriated county funds shall not during any month encumber funds in excess of the allotment for a comparable month of the preceding fiscal year, unless specifically authorized to do so by resolution of the county legislative body. The authorizing resolution must identify a corresponding funding source equal to the amount of excess allotment authorized. The excess allotments so authorized shall become a part of the final operating budget. During the time that the continuation operating budget is in effect, the budget may be amended according to the procedures for amending a final operating budget, and amendments shall be made as necessary to provide for debt obligations and court-ordered expenditures.*

(2) *The continuing budget authorized by this subsection (h) may continue in effect for the months of July and August and, upon approval from the comptroller of the treasury or the comptroller's designee after a showing of extraordinary circumstances, may continue for the month of September; provided, however, no such continuation budget may extend beyond September 30 of any fiscal year. The county shall submit justification for extending the continuing budget through the month of September to the comptroller of the treasury or the comptroller's designee for approval by August 15. The comptroller of the treasury or the comptroller's designee may request any additional information as may be required to properly review the continuing budget extension request. The comptroller of the treasury or the comptroller's designee shall report the comptroller's approval or disapproval to the county legislative body within seven (7) business days after receipt of the request and any requested supplemental documentation, upon which the county legislative body may take action to extend the continuing budget for the month of September. The fact that the county is operating under a continuation budget shall not, by itself, be grounds for disapproval of a tax and revenue anticipation note or other comparable financing.*

HISTORY: Acts 1981, ch. 325, § 11; 1991, ch. 484, § 7; 2012, ch. 775, § 1; 2015, ch. 170, §§ 3, 4.

The Finance Director or Deputy Finance Director prepares budget worksheets in Skyward for each department of Wilson County Government and notifies the various departments the budget worksheets are ready to be completed. The notification includes a memo from the Finance Director that the budget worksheets must be completed on a status quo basis. Departments are allowed to move money between line items in the budget worksheet with the following exception; money may not be moved into or out of payroll lines or fuel. Any additional funding required for the upcoming year must be on a separate sheet known as a needs request. Once the budget worksheets and needs lists have been completed by department management, the Finance Director or Deputy Finance Director exports the worksheets to Excel and prints them for the oversight committee. Status quo budgets and needs requests are submitted to the committee that has oversight of the department for review and approval.

The status quo budgets are then forwarded to the budget committee to be accepted. The needs requests are all combined on a needs list. Both the working copy of the budget and the needs list are submitted to the budget committee for review and acceptance of the committee. Nothing is approved by the committee at this time. The documents are accepted and then studied by the committee.

The Finance Director obtains the information from the property assessor on the assessed value of real property in the county and determines the growth rate in real property taxes for the upcoming year. This is reported to the budget committee as a measure of additional funding available for the upcoming year.

The budget committee then invites all departments who have submitted needs requests to present them to the committee and explain why the additional funding is needed. Once all needs requests have been presented by the departments, the budget committee deliberates on which needs will be funded. Once deliberations have been completed, the Finance Director or Deputy Finance Director prepares an updated version of the budget in Excel. The budget is advertised in a newspaper of general circulation in the county (usually the Wilson Post because it is distributed across the entire county), and distributed to the county commissioners to review prior to being voted on at the next county commission meeting.

Once the county commission approves the budget a final version of the budget is prepared in Excel along with attachments required and sent to the State of Tennessee Department of State and Local Finance for review and approval. Copies of the final budget are bound and distributed to all county department heads, county commissioners, and made available to the general public. The final budget is input into the accounting system by the Finance Director or Deputy Finance Director and reviewed and approved by the Finance Director.

Budget amendments are requested throughout the year by the various departments as necessary. The budget amendments are prepared by the Finance Director, Deputy Finance Director, or Assistant Deputy Finance Director and submitted to the budget committee. The budget committee approves or rejects the amendments. Those that are approved are posted to the accounting system by the Finance Director.

The budget is monitored throughout the year by purchasing and accounts payable personnel in the Finance Department (the accounting system alerts the personnel that the budget is being overspent if sufficient funds are not available in the budget). The Deputy Finance Director and Finance Director also review the budget to actual expenditures monthly.



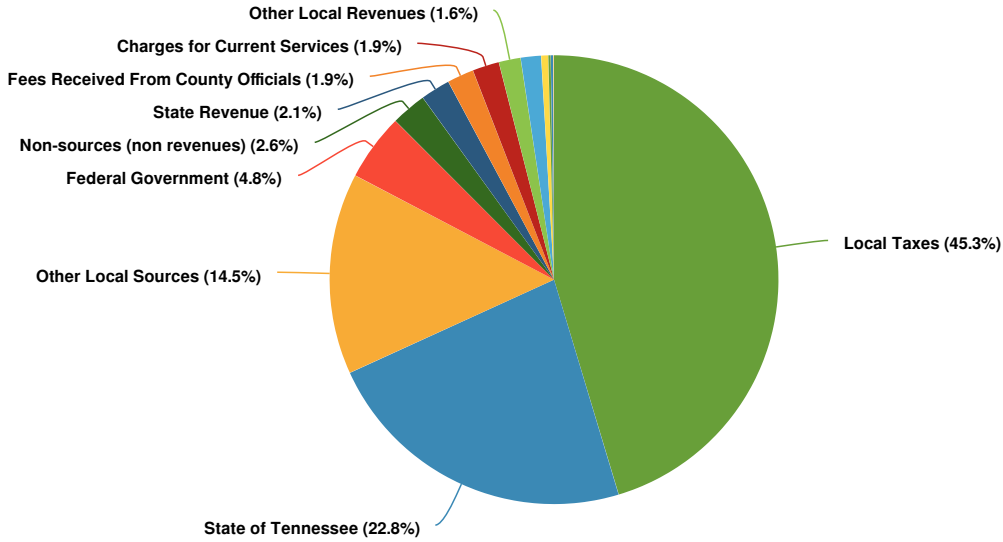
FUND SUMMARIES





Revenues by Source

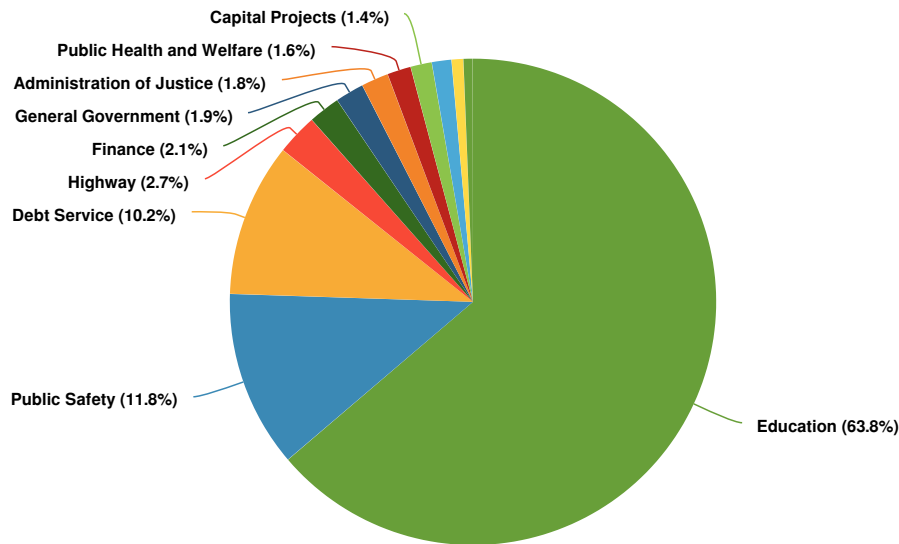
Projected 2023 Revenues by Source



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Revenue Source						
Local Taxes		\$104,275,067	\$114,776,047	\$103,578,476	\$113,882,353	\$192,353,275
Licenses and Permits		\$2,400,209	\$2,263,188	\$1,485,776	\$2,167,500	\$2,174,300
Fines, Forfeitures, and Penalties		\$781,019	\$738,892	\$613,163	\$746,250	\$746,250
Charges for Services		\$5,703,200	\$6,981,388	\$5,204,434	\$6,189,181	\$6,189,181
Other Local Revenues		\$2,582,825	\$2,392,758	\$3,830,789	\$5,727,956	\$6,707,512
Fees Received From County Officials		\$6,470,577	\$8,008,993	\$6,369,080	\$8,215,000	\$8,215,000
State Revenue		\$10,732,312	\$14,333,032	\$16,879,871	\$9,154,613	\$8,988,000
Federal Revenue		\$16,672,329	\$14,264,723	\$142,933	\$435,340	\$14,264,515
Other Governments and Citizens Groups		\$625,665	\$834,273	\$480,643	\$743,140	\$741,140
Non-sources (non revenues)		\$122,358,728	\$10,028,259	\$7,773,243	\$10,841,766	\$10,841,766
Charges for Current Services		\$0	\$0	\$0	\$0	\$8,148,473
State of Tennessee		\$0	\$0	\$0	\$0	\$96,902,950
Federal Government		\$0	\$0	\$0	\$0	\$20,469,737
Other Local Sources		\$0	\$0	\$0	\$0	\$61,478,415
Total Revenue Source:		\$272,601,932	\$174,621,552	\$146,358,408	\$158,103,099	\$438,220,514

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Expenditures					
General Government					
Personal Services	\$2,572,162	\$2,585,324	\$2,648,778	\$3,419,309	\$3,319,733
Employee Benefits	\$987,350	\$1,013,169	\$973,459	\$1,317,024	\$1,305,395
Contracted Services	\$774,547	\$854,058	\$986,186	\$1,387,051	\$1,364,995
Other Charges	\$360,001	\$356,355	\$412,186	\$577,368	\$563,368
Supplies and Materials	\$744,000	\$803,044	\$720,839	\$1,069,626	\$1,069,626
Capital Outlays	\$496,753	\$1,446,994	\$1,798,588	\$2,046,263	\$401,763
Total General Government:	\$5,934,812	\$7,058,944	\$7,540,037	\$9,816,641	\$8,024,880
Finance					
Personal Services	\$1,368,348	\$4,293,681	\$1,750,732	\$2,418,723	\$5,376,223
Employee Benefits	\$1,115,167	\$1,588,040	\$1,124,051	\$1,559,329	\$2,060,987
Contracted Services	\$401,877	\$453,518	\$399,862	\$509,427	\$509,427
Supplies and Materials	\$65,071	\$64,626	\$67,794	\$92,938	\$92,938
Other Charges	\$272,174	\$391,200	\$372,757	\$362,835	\$362,835
Capital Outlays	\$286,644	\$71,701	\$45,732	\$417,548	\$387,548
Total Finance:	\$3,509,281	\$6,862,766	\$3,760,928	\$5,360,800	\$8,789,958
Administration of Justice					
Personal Services	\$2,116,474	\$3,658,994	\$3,672,932	\$4,984,367	\$4,977,247
Employee Benefits	\$1,192,666	\$1,338,277	\$1,253,001	\$1,750,023	\$1,750,023
Contracted Services	\$353,844	\$405,773	\$321,694	\$525,158	\$471,908



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Supplies and Materials	\$76,653	\$99,359	\$87,009	\$143,620	\$139,220
Other Charges	\$37,524	\$38,738	\$32,173	\$45,756	\$42,756
Capital Outlays	\$153,281	\$61,830	\$354,660	\$156,203	\$156,603
Total Administration of Justice:	\$3,930,441	\$5,602,971	\$5,721,470	\$7,605,127	\$7,537,757
Public Safety					
Personal Services	\$20,533,052	\$21,087,256	\$20,720,521	\$26,687,029	\$26,687,029
Employee Benefits	\$8,260,687	\$8,576,741	\$7,697,616	\$10,444,807	\$10,444,807
Contracted Services	\$2,859,638	\$2,403,282	\$2,550,465	\$3,147,257	\$3,142,257
Supplies and Materials	\$2,626,951	\$2,771,041	\$2,766,543	\$3,529,928	\$3,113,680
Other Charges	\$1,637,794	\$1,607,597	\$1,647,332	\$1,667,407	\$1,682,407
Debt Service	\$606,050	\$380,327	\$34,943	\$357,828	\$380,328
Capital Outlays	\$5,728,543	\$30,762,394	\$24,060,939	\$6,650,199	\$3,700,821
Total Public Safety:	\$42,252,716	\$67,588,638	\$59,478,359	\$52,484,454	\$49,151,329
Public Health and Welfare					
Personal Services	\$2,097,967	\$2,197,005	\$2,061,504	\$2,616,010	\$2,503,371
Employee Benefits	\$788,154	\$850,683	\$751,385	\$982,004	\$919,562
Contracted Services	\$942,567	\$859,293	\$914,486	\$1,103,696	\$1,103,696
Supplies and Materials	\$285,455	\$339,656	\$374,593	\$474,892	\$472,892
Other Charges	\$319,393	\$433,459	\$191,980	\$341,424	\$341,424
Capital Outlays	\$1,023,300	\$843,103	\$2,212,598	\$2,548,613	\$1,247,896
Total Public Health and Welfare:	\$5,456,836	\$5,523,198	\$6,506,546	\$8,066,639	\$6,588,841
Social, Cultural, and Recreational Services					
Contracted Services	\$154,947	\$206,070	\$181,307	\$256,000	\$256,000
Personal Services	\$1,021,952	\$1,018,043	\$1,035,607	\$1,410,606	\$1,346,177
Employee Benefits	\$464,801	\$433,366	\$451,993	\$569,798	\$556,635
Supplies and Materials	\$176,122	\$248,523	\$202,965	\$249,884	\$249,884
Other Charges	\$33,012	\$28,264	\$30,374	\$33,616	\$33,616
Capital Outlays	\$2,858	\$159,790	\$24,104	\$171,793	\$171,793
Total Social, Cultural, and Recreational Services:	\$1,853,693	\$2,094,057	\$1,926,349	\$2,691,697	\$2,614,105
Agriculture and Natural Resources					
Personal Services	\$671,297	\$678,776	\$724,978	\$1,018,747	\$1,018,747
Employee Benefits	\$296,625	\$298,424	\$260,035	\$389,004	\$389,004
Contracted Services	\$637,082	\$611,077	\$474,605	\$1,129,164	\$859,254
Supplies and Materials	\$393,722	\$565,988	\$463,110	\$638,801	\$636,301
Other Charges	\$67,153	\$318,009	\$171,893	\$82,237	\$82,237
Capital Outlays	\$150,323	\$4,973,697	\$5,544,259	\$2,343,970	\$266,138
Total Agriculture and Natural Resources:	\$2,216,202	\$7,445,972	\$7,638,880	\$5,601,923	\$3,251,681
Other Operations					

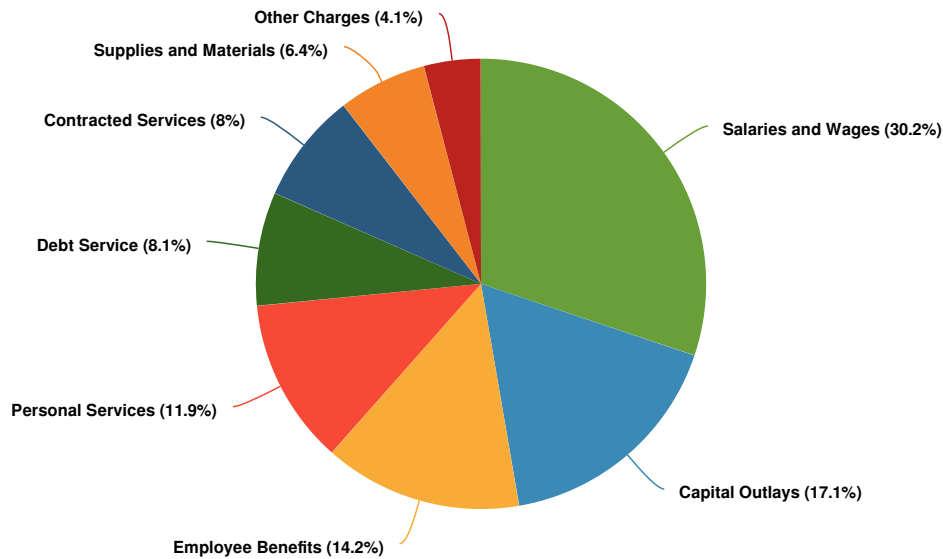


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Personal Services	\$377,615	\$317,874	\$340,647	\$444,457	\$437,037
Employee Benefits	\$1,633,232	\$1,634,336	\$1,964,919	\$3,508,284	\$1,666,965
Contracted Services	\$2,135,216	\$1,751,762	\$1,702,077	\$4,310,026	\$1,875,903
Supplies and Materials	\$71,171	\$11,576	\$9,949	\$12,100	\$12,100
Other Charges	\$1,492,536	\$1,595,545	\$1,163,079	\$1,355,729	\$1,355,729
Capital Outlays	\$761,967	\$31,395	\$51,470	\$127,371	\$127,371
Total Other Operations:	\$6,471,736	\$5,342,488	\$5,232,141	\$9,757,967	\$5,475,105
Highway					
Personal Services	\$2,957,289	\$3,000,138	\$2,855,317	\$4,121,992	\$4,121,992
Employee Benefits	\$1,400,564	\$1,418,483	\$1,097,855	\$1,608,097	\$1,608,097
Contracted Services	\$863,230	\$397,160	\$588,293	\$1,474,900	\$1,474,900
Supplies and Materials	\$1,511,350	\$1,429,239	\$1,750,250	\$2,111,400	\$2,111,400
Other Charges	\$513,549	\$521,169	\$518,641	\$526,011	\$526,011
Capital Outlays	\$402,221	\$237,021	\$1,312,986	\$1,603,500	\$1,603,500
Total Highway:	\$7,648,202	\$7,003,210	\$8,123,342	\$11,445,900	\$11,445,900
Education					
Other Charges					\$103,990
Capital Outlays					\$61,800,000
Total Education:	\$0	\$0	\$0	\$0	\$266,557,402
Debt Service					
Other Charges	\$436,684	\$494,912	\$430,465	\$500,000	\$500,000
Debt Service	\$61,737,028	\$32,615,113	\$35,146,299	\$36,976,905	\$32,888,690
Contracted Services	\$8,197,668	\$9,197,668	\$9,197,668	\$9,197,668	\$9,197,668
Total Debt Service:	\$70,371,380	\$42,307,692	\$44,774,433	\$46,674,573	\$42,586,358
Capital Projects					
Supplies and Materials	\$1,718,797	\$1,779,523	\$1,634,086	\$2,800,000	\$2,800,000
Other Charges	\$100,670	\$1,112,632	\$83,681	\$3,122,000	\$3,122,000
Capital Outlays	\$1,050,000	\$0	\$12,818,375	\$12,868,375	\$0
Total Capital Projects:	\$2,869,467	\$2,892,154	\$14,536,142	\$18,790,375	\$5,922,000
Other Uses					
Debt Service	\$42,096,751	\$0	\$0	\$0	\$0
Total Other Uses:	\$42,096,751	\$0	\$0	\$0	\$0
Total Expenditures:	\$194,611,519	\$159,722,091	\$165,238,626	\$178,296,097	\$417,945,316



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Expense Objects					
Personal Services					
General Government	\$2,572,162	\$2,585,324	\$2,648,778	\$3,419,309	\$3,319,733
Finance	\$1,368,348	\$4,293,681	\$1,750,732	\$2,418,723	\$5,376,223
Administration of Justice	\$2,116,474	\$3,658,994	\$3,672,932	\$4,984,367	\$4,977,247
Public Safety	\$20,533,052	\$21,087,256	\$20,720,521	\$26,687,029	\$26,687,029
Public Health and Welfare	\$2,097,967	\$2,197,005	\$2,061,504	\$2,616,010	\$2,503,371
Social, Cultural, and Recreational Services	\$1,021,952	\$1,018,043	\$1,035,607	\$1,410,606	\$1,346,177
Agriculture and Natural Resources	\$671,297	\$678,776	\$724,978	\$1,018,747	\$1,018,747
Other Operations	\$377,615	\$317,874	\$340,647	\$444,457	\$437,037
Highway	\$2,957,289	\$3,000,138	\$2,855,317	\$4,121,992	\$4,121,992
Total Personal Services:	\$33,716,157	\$38,837,092	\$35,811,016	\$47,121,240	\$49,787,556
Employee Benefits					
General Government	\$987,350	\$1,013,169	\$973,459	\$1,317,024	\$1,305,395
Finance	\$1,115,167	\$1,588,040	\$1,124,051	\$1,559,329	\$2,060,987
Administration of Justice	\$1,192,666	\$1,338,277	\$1,253,001	\$1,750,023	\$1,750,023
Public Safety	\$8,260,687	\$8,576,741	\$7,697,616	\$10,444,807	\$10,444,807
Public Health and Welfare	\$788,154	\$850,683	\$751,385	\$982,004	\$919,562
Social, Cultural, and Recreational Services	\$464,801	\$433,366	\$451,993	\$569,798	\$556,635
Agriculture and Natural Resources	\$296,625	\$298,424	\$260,035	\$389,004	\$389,004



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Other Operations	\$1,633,232	\$1,634,336	\$1,964,919	\$3,508,284	\$1,666,965
Highway	\$1,400,564	\$1,418,483	\$1,097,855	\$1,608,097	\$1,608,097
Education	\$0	\$0	\$0	\$0	\$38,771,310
Total Employee Benefits:	\$16,139,245	\$17,151,519	\$15,574,314	\$22,128,370	\$59,472,785
Salaries and Wages					
Education	\$0	\$0	\$0	\$0	\$126,014,695
Total Salaries and Wages:	\$0	\$0	\$0	\$0	\$126,014,695
Contracted Services					
General Government	\$774,547	\$854,058	\$986,186	\$1,387,051	\$1,364,995
Finance	\$401,877	\$453,518	\$399,862	\$509,427	\$509,427
Administration of Justice	\$353,844	\$405,773	\$321,694	\$525,158	\$471,908
Public Safety	\$2,859,638	\$2,403,282	\$2,550,465	\$3,147,257	\$3,142,257
Public Health and Welfare	\$942,567	\$859,293	\$914,486	\$1,103,696	\$1,103,696
Social, Cultural, and Recreational Services	\$154,947	\$206,070	\$181,307	\$256,000	\$256,000
Agriculture and Natural Resources	\$637,082	\$611,077	\$474,605	\$1,129,164	\$859,254
Other Operations	\$2,135,216	\$1,751,762	\$1,702,077	\$4,310,026	\$1,875,903
Highway	\$863,230	\$397,160	\$588,293	\$1,474,900	\$1,474,900
Education	\$0	\$0	\$0	\$0	\$13,062,115
Debt Service	\$8,197,668	\$9,197,668	\$9,197,668	\$9,197,668	\$9,197,668
Total Contracted Services:	\$17,320,616	\$17,139,660	\$17,316,643	\$23,040,347	\$33,318,123
Supplies and Materials					
General Government	\$744,000	\$803,044	\$720,839	\$1,069,626	\$1,069,626
Finance	\$65,071	\$64,626	\$67,794	\$92,938	\$92,938
Administration of Justice	\$76,653	\$99,359	\$87,009	\$143,620	\$139,220
Public Safety	\$2,626,951	\$2,771,041	\$2,766,543	\$3,529,928	\$3,113,680
Public Health and Welfare	\$285,455	\$339,656	\$374,593	\$474,892	\$472,892
Social, Cultural, and Recreational Services	\$176,122	\$248,523	\$202,965	\$249,884	\$249,884
Agriculture and Natural Resources	\$393,722	\$565,988	\$463,110	\$638,801	\$636,301
Other Operations	\$71,171	\$11,576	\$9,949	\$12,100	\$12,100
Highway	\$1,511,350	\$1,429,239	\$1,750,250	\$2,111,400	\$2,111,400
Education	\$0	\$0	\$0	\$0	\$15,860,197
Capital Projects	\$1,718,797	\$1,779,523	\$1,634,086	\$2,800,000	\$2,800,000
Total Supplies and Materials:	\$7,669,292	\$8,112,576	\$8,077,139	\$11,123,189	\$26,558,238
Other Charges					
General Government	\$360,001	\$356,355	\$412,186	\$577,368	\$563,368
Finance	\$272,174	\$391,200	\$372,757	\$362,835	\$362,835
Administration of Justice	\$37,524	\$38,738	\$32,173	\$45,756	\$42,756
Public Safety	\$1,637,794	\$1,607,597	\$1,647,332	\$1,667,407	\$1,682,407
Public Health and Welfare	\$319,393	\$433,459	\$191,980	\$341,424	\$341,424



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Social, Cultural, and Recreational Services	\$33,012	\$28,264	\$30,374	\$33,616	\$33,616
Agriculture and Natural Resources	\$67,153	\$318,009	\$171,893	\$82,237	\$82,237
Other Operations	\$1,492,536	\$1,595,545	\$1,163,079	\$1,355,729	\$1,355,729
Highway	\$513,549	\$521,169	\$518,641	\$526,011	\$526,011
Education	\$0	\$0	\$0	\$0	\$8,459,571
Debt Service	\$436,684	\$494,912	\$430,465	\$500,000	\$500,000
Capital Projects	\$100,670	\$1,112,632	\$83,681	\$3,122,000	\$3,122,000
Total Other Charges:	\$5,270,490	\$6,897,879	\$5,054,561	\$8,614,383	\$17,071,954
Debt Service					
Public Safety	\$606,050	\$380,327	\$34,943	\$357,828	\$380,328
Education	\$0	\$0	\$0	\$0	\$779,790
Debt Service	\$61,737,028	\$32,615,113	\$35,146,299	\$36,976,905	\$32,888,690
Other Uses	\$42,096,751	\$0	\$0	\$0	\$0
Total Debt Service:	\$104,439,830	\$32,995,440	\$35,181,242	\$37,334,733	\$34,048,808
Capital Outlays					
General Government	\$496,753	\$1,446,994	\$1,798,588	\$2,046,263	\$401,763
Finance	\$286,644	\$71,701	\$45,732	\$417,548	\$387,548
Administration of Justice	\$153,281	\$61,830	\$354,660	\$156,203	\$156,603
Public Safety	\$5,728,543	\$30,762,394	\$24,060,939	\$6,650,199	\$3,700,821
Public Health and Welfare	\$1,023,300	\$843,103	\$2,212,598	\$2,548,613	\$1,247,896
Social, Cultural, and Recreational Services	\$2,858	\$159,790	\$24,104	\$171,793	\$171,793
Agriculture and Natural Resources	\$150,323	\$4,973,697	\$5,544,259	\$2,343,970	\$266,138
Other Operations	\$761,967	\$31,395	\$51,470	\$127,371	\$127,371
Highway	\$402,221	\$237,021	\$1,312,986	\$1,603,500	\$1,603,500
Education	\$0	\$0	\$0	\$0	\$63,609,724
Capital Projects	\$1,050,000	\$0	\$12,818,375	\$12,868,375	\$0
Total Capital Outlays:	\$10,055,889	\$38,587,925	\$48,223,711	\$28,933,835	\$71,673,157
Total Expense Objects:	\$194,611,519	\$159,722,091	\$165,238,626	\$178,296,097	\$417,945,316

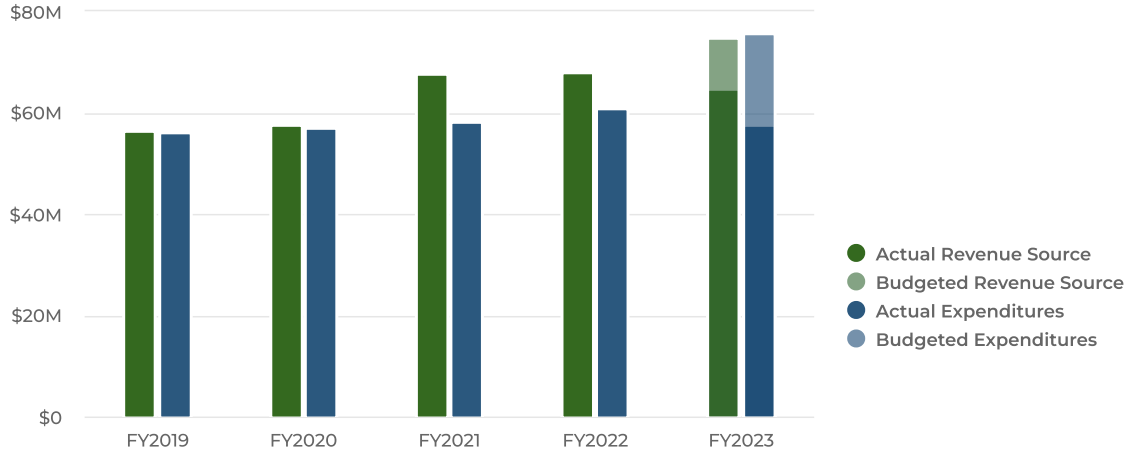




General Fund

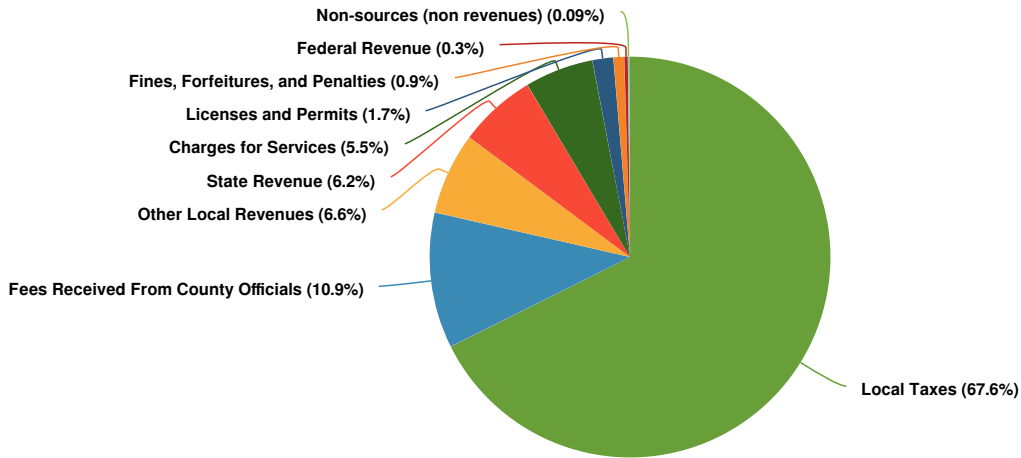
The General Fund is the primary operating fund of the county. Many of the services most crucial to the citizens' of Wilson County, Tennessee are located in the General Fund. The General Fund is the county's primary operating fund, and it accounts for all financial resources of Wilson County, except those required to be accounted for elsewhere.

Summary

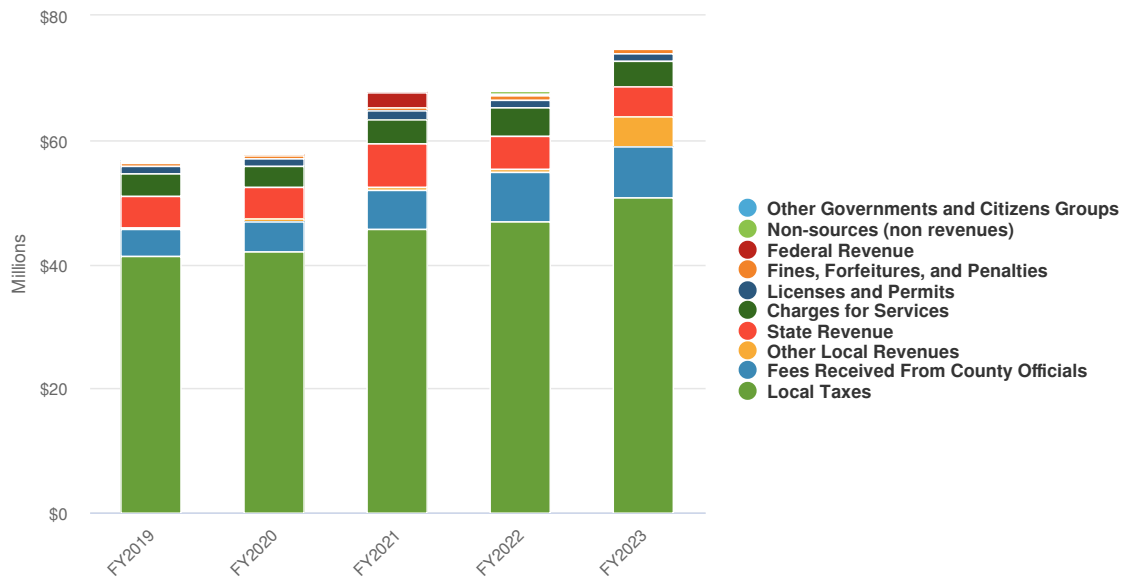


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Current Property Tax - General	101-R-40110-000-000-00000-000	\$37,677,346	\$38,982,187	\$43,756,326	\$42,513,286
Trustees Collections - Prior Year - General	101-R-40120-000-000-00000-000	\$718,471	\$699,723	\$634,199	\$700,000
Trustees Collections - Bankruptcy - General	101-R-40125-000-000-00000-000	\$848	\$661	\$1,427	\$1,000
Cir Clk/Clk & Master Collections-Pr Yr - General	101-R-40130-000-000-00000-000	\$341,962	\$408,982	\$202,274	\$400,000
Interest And Penalty - General	101-R-40140-000-000-00000-000	\$129,838	\$121,335	\$101,896	\$125,000
Payments in Lieu of Taxes	101-R-40162-000-000-00000-000		\$40,734	\$0	\$0
Payments In Lieu Of Taxes - Other - General	101-R-40163-000-000-00000-000	\$88,674	\$57,121	\$78,727	\$92,000
Hotel/Motel Tax - General	101-R-40220-000-000-00000-000	\$777,345	\$1,307,327	\$1,142,554	\$1,500,000
Litigation Tax - General - General	101-R-40250-000-000-00000-000	\$173,101	\$218,796	\$159,516	\$215,000
Litigation Tax - Special Purpose - General	101-R-40260-000-000-00000-000	\$129,394	\$156,410	\$117,759	\$150,000
Litigation Tax-Jail, Wrkhs, Courthouse - General	101-R-40266-000-000-00000-000	\$90,332	\$106,185	\$79,268	\$100,000
Litigation Tax-Victim-Offender Medat Ctr - General	101-R-40267-000-000-00000-000	\$74,688	\$103,778	\$79,259	\$90,000
Litigation Tax - Courtroom Security - General	101-R-40268-000-000-00000-000	\$84,505	\$100,008	\$74,225	\$95,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Business Tax - General	101-R-40270-000-000-00000-000	\$4,344,549	\$3,630,712	\$1,214,276	\$3,700,000
Bank Excise Tax - General	101-R-40320-000-000-00000-000	\$429,209	\$460,472	\$523,366	\$460,000
Wholesale Beer Tax - General	101-R-40330-000-000-00000-000	\$553,280	\$550,351	\$401,175	\$600,000
101 R 40390 000 000 00000 000 description	101-R-40390-000-000-00000-000	\$0	\$1,464	\$0	\$0
Total Local Taxes:		\$45,613,540	\$46,946,247	\$48,566,246	\$50,741,286
Licenses and Permits					
Cable TV Franchise - General	101-R-41140-000-000-00000-000	\$790,611	\$786,668	\$575,065	\$800,000
Building Permits - General	101-R-41520-000-000-00000-000	\$459,230	\$434,374	\$267,582	\$450,000
Other Permits - General	101-R-41590-000-000-00000-000	\$27,490	\$5,830	\$4,320	\$15,000
Total Licenses and Permits:		\$1,277,332	\$1,226,872	\$846,967	\$1,265,000
Fines, Forfeitures, and Penalties					
Fines - General	101-R-42110-000-000-00000-000	\$25,395	\$29,176	\$34,714	\$22,000
Officers Costs - General	101-R-42120-000-000-00000-000	\$44,027	\$48,090	\$39,468	\$45,000
Jail Fees - General	101-R-42150-000-000-00000-000	\$4,210	\$4,449	\$3,135	\$4,000
Data Entry Fee - Circuit Court - General	101-R-42190-000-000-00000-000	\$5,104	\$4,329	\$3,485	\$4,500
Courtroom Security Fee - General	101-R-42191-000-000-00000-000	\$13,806	\$19,106	\$13,983	\$15,000
Drug Court Fees - General	101-R-42241-000-000-00000-000	\$15,012	\$12,082	\$8,114	\$13,000
DUI Treatment Fines - General	101-R-42280-000-000-00000-000	\$32,452	\$20,815	\$5,395	\$45,000
Fines - General	101-R-42310-000-000-00000-000	\$129,598	\$139,836	\$103,853	\$150,000
Officers Costs - General	101-R-42320-000-000-00000-000	\$185,934	\$224,504	\$184,893	\$215,000
Games And Fish Fines - General	101-R-42330-000-000-00000-000	\$18,639	\$342	\$515	\$13,000
Drug Control Fines - General	101-R-42340-000-000-00000-000	-\$361	\$0	\$0	\$0
Drug Court Fees - General	101-R-42341-000-000-00000-000	\$29,618	\$45,116	\$33,367	\$35,000
Jail Fees - General	101-R-42350-000-000-00000-000	\$14,788	\$24,845	\$17,148	\$20,000
Data Entry Fee - General Sessions - General	101-R-42390-000-000-00000-000	\$34,407	\$38,678	\$29,012	\$35,000
Fines - General	101-R-42410-000-000-00000-000	\$219	\$242	\$497	\$500



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Officers Costs - General	101-R-42420-000-000-00000-000	\$2,366	\$1,948	\$1,563	\$2,500
Jail Fees - General	101-R-42450-000-000-00000-000	\$233	\$754	\$59	\$250
Data Entry Fee - Juvenile Court - General	101-R-42490-000-000-00000-000	\$788	\$597	\$454	\$1,000
Officers Costs - General	101-R-42520-000-000-00000-000	\$11,770	\$13,321	\$10,306	\$12,000
Data Entry Fee - Chancery Court - General	101-R-42530-000-000-00000-000	\$10,726	\$11,016	\$6,730	\$12,000
Fines - General	101-R-42610-000-000-00000-000	\$9,550	\$11,345	\$8,551	\$11,000
Other Fines, Forfeitures, And Penalties - General	101-R-42990-000-000-00000-000	\$48	\$0	\$0	\$0
Total Fines, Forfeitures, and Penalties:		\$588,328	\$650,592	\$505,243	\$655,750
Charges for Services					
Patient Charges - General	101-R-43120-000-000-00000-000	\$2,829,326	\$3,138,304	\$2,557,289	\$2,600,000
Zoning Studies - General	101-R-43140-000-000-00000-000	\$56,030	\$66,030	\$43,450	\$45,000
Health Department Collections - General	101-R-43180-000-000-00000-000	\$0	\$0	\$0	\$5,000
Other General Service Charges - General	101-R-43190-000-000-00000-000	\$190	\$1,406	\$304	\$1,000
Misdemeanor Probation Charge - General	101-R-43194-000-000-00000-000	\$84,666	\$82,081	\$62,062	\$85,000
Engineer Review Fees - General	101-R-43330-000-000-00000-000	\$437,771	\$470,683	\$267,866	\$435,000
Copy Fees - General	101-R-43350-000-000-00000-000	\$1,516	\$5,189	\$679	\$2,000
Archives And Records Management Fee - General	101-R-43365-000-000-00000-000	\$44,994	\$48,474	\$40,022	\$60,000
Greenbelt Late Application Fee - General	101-R-43366-000-000-00000-000	\$650	\$1,250	\$400	\$500
Telephone Commissions - General	101-R-43370-000-000-00000-000	-\$6,561	\$0	\$0	\$0
Commissary Proceeds - General	101-R-43380-000-000-00000-000	\$230,047	\$484,341	\$313,017	\$500,000
Additional Fees-Titling and Registration	101-R-43383-000-000-00000-000		\$0	\$88,373	\$0
Data Processing Fee -Register - General	101-R-43392-000-000-00000-000	\$92,038	\$82,050	\$50,110	\$90,000
Probation Fees - General	101-R-43393-000-000-00000-000	\$157,112	\$187,227	\$190,628	\$250,000
Data Entry Fee - Sheriff - General	101-R-43394-000-000-00000-000	\$2,784	\$3,067	\$2,498	\$3,000
Sexual Offender Registration Fee-Sheriff - General	101-R-43395-000-000-00000-000	\$7,500	\$8,760	\$6,450	\$7,500



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Data Processing Fee - County Clerk - General	101-R-43396-000-000-00000-000	\$25,740	\$24,406	\$10,412	\$25,000
County Clerk Vehicle Insurance Fee - General	101-R-43399-000-000-00000-000	\$4,985	\$6,235	\$5,140	\$15,000
Tuition - Adult Education - General	101-R-43512-000-000-00000-000	\$0	\$0	\$0	\$30,000
Tuition - Other - General	101-R-43517-000-000-00000-000	\$18,252	\$23,880	\$19,741	\$0
Other Charges For Services - General	101-R-43990-000-000-00000-000	\$2,010	\$2,801	\$2,236	\$0
Total Charges for Services:		\$3,989,049	\$4,636,183	\$3,660,677	\$4,154,000
Other Local Revenues					
Recurring items	101-R-44100-000-000-00000-000		\$0	\$1,500	\$0
Interest Earned - General	101-R-44110-000-000-00000-000	\$39,147	\$0	\$0	\$3,000
Lease/Rentals - General	101-R-44120-000-000-00000-000	\$106,500	\$88,875	\$62,156	\$85,000
Sale Of Materials And Supplies - General	101-R-44130-000-000-00000-000	\$2,980	\$2,140	\$4,260	\$2,000
Sale Of Maps - General	101-R-44140-000-000-00000-000	\$26,278	\$2,130	\$445	\$25,000
Sale Of Animals/Livestock - General	101-R-44150-000-000-00000-000	\$6,989	\$15,115	\$8,158	\$10,000
Miscellaneous Refunds - General	101-R-44170-000-000-00000-000	\$173,631	-\$40,875	\$75,664	\$4,754,409
Expenditure Credits - Solid Waste	101-R-44180-000-205-00000-000	\$0	\$58,498	\$0	\$58,498
Sale Of Equipment - General	101-R-44530-000-000-00000-000	\$0	\$337,039	\$3,802	\$20,000
Sale Of Property - General	101-R-44540-000-000-00000-000	\$374	\$0	\$0	\$0
Contributions & Gifts - General	101-R-44570-000-000-00000-000	\$13,021	\$18,412	-\$72,065	\$39,064
Total Other Local Revenues:		\$368,921	\$481,334	\$83,920	\$4,996,971
Fees Received From County Officials					
County Clerk - General	101-R-45110-000-000-00000-000	\$998,000	\$1,180,000	\$667,000	\$1,000,000
Circuit Court Clerk - General	101-R-45120-000-000-00000-000	\$274,002	\$1,552,984	\$131,626	\$1,600,000
Register - General	101-R-45180-000-000-00000-000	\$1,534,227	\$1,416,749	\$864,877	\$1,500,000
Trustee - General	101-R-45190-000-000-00000-000	\$3,251,060	\$3,440,000	\$3,470,000	\$3,700,000
Circuit Court Clerk	101-R-45520-000-000-00000-000		\$0	\$303,378	\$0
General Sessions Court Clerk - General	101-R-45540-000-000-00000-000	\$0	\$0	\$619,956	\$0



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Clerk And Master - General	101-R-45550-000-000-00000-000	\$354,932	\$354,729	\$251,833	\$350,000
Juvenile Court Clerk	101-R-45560-000-000-00000-000		\$0	\$13,220	\$0
Sheriff - General	101-R-45590-000-000-00000-000	\$58,356	\$64,532	\$47,191	\$65,000
Total Fees Received From County Officials:		\$6,470,577	\$8,008,993	\$6,369,080	\$8,215,000
State Revenue					
Juvenile Services Program - General	101-R-46110-000-000-00000-000	\$0	\$0	\$0	\$7,000
Other General Government Grants - General	101-R-46190-000-000-00000-000	\$1,994,531	\$911,963	\$0	\$0
Law Enforcement Training Programs - General	101-R-46210-000-000-00000-000	\$0	\$0	\$116,000	\$61,000
Drug Control Grants - General	101-R-46220-000-000-00000-000	\$71,956	\$98,772	\$78,761	\$70,000
Other Public Safety Grants - General	101-R-46290-000-000-00000-000	\$112,000	\$0	\$74,400	\$0
Health Department Programs - General	101-R-46310-000-000-00000-000	\$1,106,278	\$699,639	\$1,016,422	\$1,266,613
Litter Program - General	101-R-46430-000-000-00000-000	\$68,664	\$57,913	\$63,096	\$50,000
Flood Control - General	101-R-46810-000-000-00000-000	\$75,450	\$65,743	\$77,552	\$75,000
Income Tax - General	101-R-46820-000-000-00000-000	\$397,801	\$6,535	\$6,535	\$0
VEHICLE CERT. OF TITLE FEES - General	101-R-46835-000-000-00000-000	\$17,937	\$21,904	\$15,198	\$20,000
Alcoholic Beverage Tax - General	101-R-46840-000-000-00000-000	\$237,961	\$276,951	\$222,265	\$250,000
Opioid Settlement Funds	101-R-46845-000-000-00000-000		\$0	\$952,943	\$0
Mixed Drink Tax - General	101-R-46850-000-000-00000-000	\$12,703	\$34,026	\$33,254	\$20,000
State Revenue Sharing -T.V.A. - General	101-R-46851-000-000-00000-000	\$1,454,604	\$1,511,396	\$878,945	\$1,490,000
State Revenue Sharing Telecommunications	101-R-46852-000-000-00000-000	\$0	\$65,522	\$50,602	\$0
State Rev Sharing Sport Gaming Privilege Tax	101-R-46855-000-000-00000-000	\$0	\$62,187	\$78,372	\$0
Contracted Prisoner Board - General	101-R-46915-000-000-00000-000	\$1,340,196	\$1,085,565	\$998,024	\$1,500,000
Registrars Salary Supplement - General	101-R-46960-000-000-00000-000	\$17,444	\$11,373	\$15,164	\$15,000
Other State Grants - General	101-R-46980-000-000-00000-000	\$43,787	\$198,306	\$18,784	\$0
Other State Revenues - General	101-R-46990-000-000-00000-000	\$26,404	\$78,457	\$519	\$30,000
Total State Revenue:		\$6,977,716	\$5,186,252	\$4,696,835	\$4,854,613

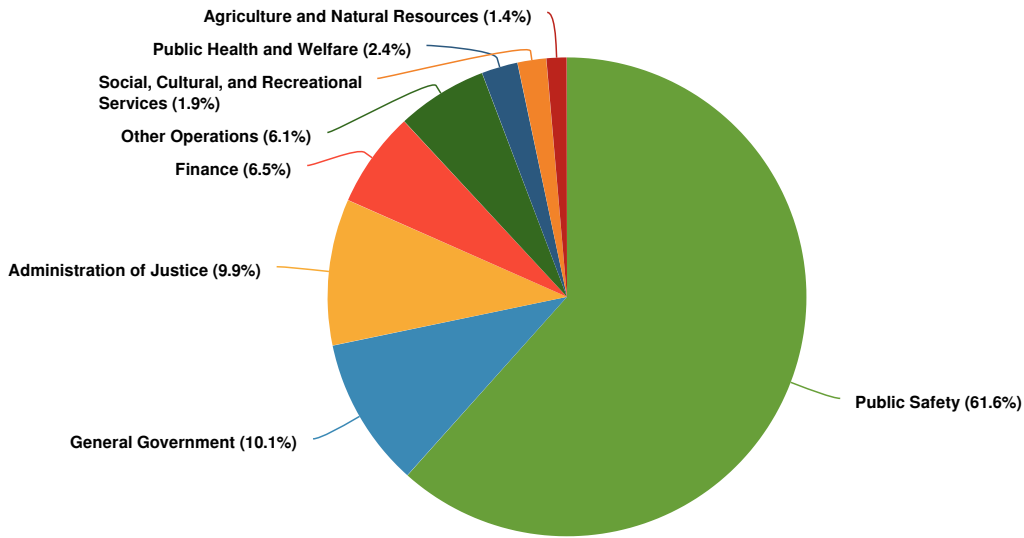


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Federal Revenue					
Civil Defense Reimbursement - General	101-R-47220-000-000-00000-000	\$33,761	\$34,585	\$0	\$95,000
Homeland Security Grants - General	101-R-47235-000-000-00000-000	\$39,138	\$166,890	\$133,533	\$87,552
Homeland Security Grants - General	101-R-47235-000-000-00001-000	\$0	\$0	\$0	\$11,000
Law Enforcement Grants - General	101-R-47250-000-000-00000-000	\$0	\$0	\$0	\$22,000
COVID Grant #1 - Tourism	101-R-47301-000-000-00000-000	\$129,668	\$0	\$0	\$0
COVID Grant #2 - General	101-R-47302-000-000-00000-000	\$1,175	\$0	\$0	\$0
COVID-19 Grant #2	101-R-47302-000-205-00000-000	\$2,132,985	\$0	\$0	\$0
COVID -19 Grant #3 - ELECTIONS	101-R-47303-000-000-00000-000	\$75,864	\$0	\$0	\$0
ARPA Grant A - Revenue	101-R-47406-000-000-00000-000		\$0	\$0	\$127,623
Other Federal Through State	101-R-47590-000-000-00000-000		\$0	\$0	\$92,165
Other Direct Federal Revenue - General	101-R-47990-000-000-00000-000	\$9,000	-\$5,064	\$9,400	\$0
Total Federal Revenue:		\$2,421,590	\$196,411	\$142,933	\$435,340
Other Governments and Citizens Groups					
Contracted Services - General	101-R-48140-000-000-00000-000	\$14,420	\$4,524	\$3,995	\$60,000
Donations - General	101-R-48610-000-000-00000-000	\$0	\$0	\$6,410	\$2,000
Total Other Governments and Citizens Groups:		\$14,420	\$4,524	\$10,405	\$62,000
Non-sources (non revenues)					
Transfers In - General	101-R-49800-000-000-00000-000	\$67,653	\$0	\$0	\$68,523
Special Item (Revenue) - No. 1 - General	101-R-49951-000-000-00000-000	\$0	\$681,381	\$0	\$0
Special Item No. 2	101-R-49952-000-000-00000-000	\$58,350	\$0	\$0	\$0
Total Non-sources (non revenues):		\$126,003	\$681,381	\$0	\$68,523
Total Revenue Source:		\$67,847,476	\$68,018,788	\$64,882,306	\$75,448,483

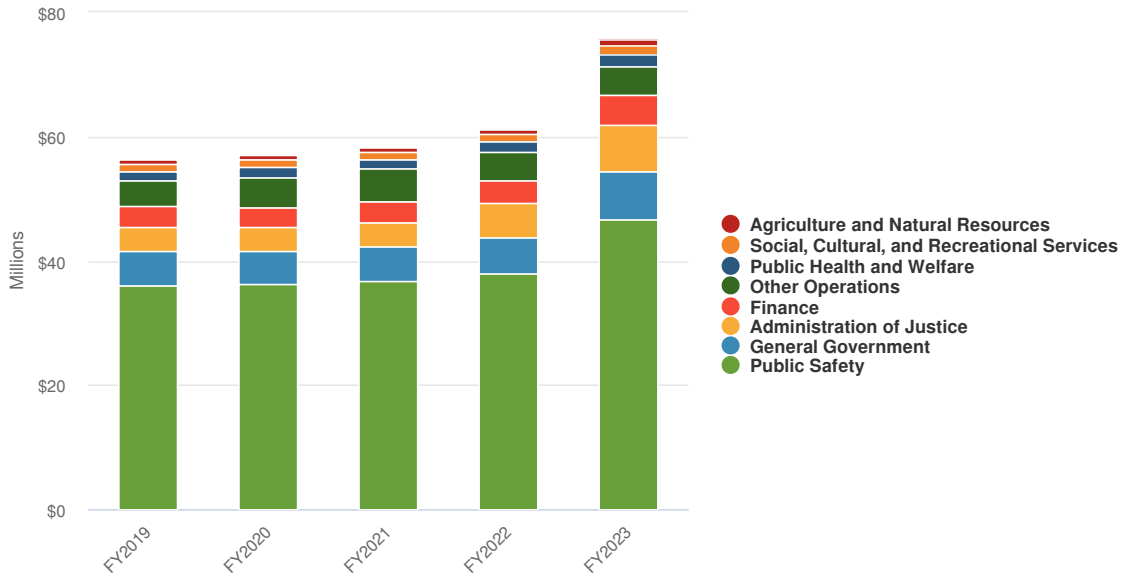


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



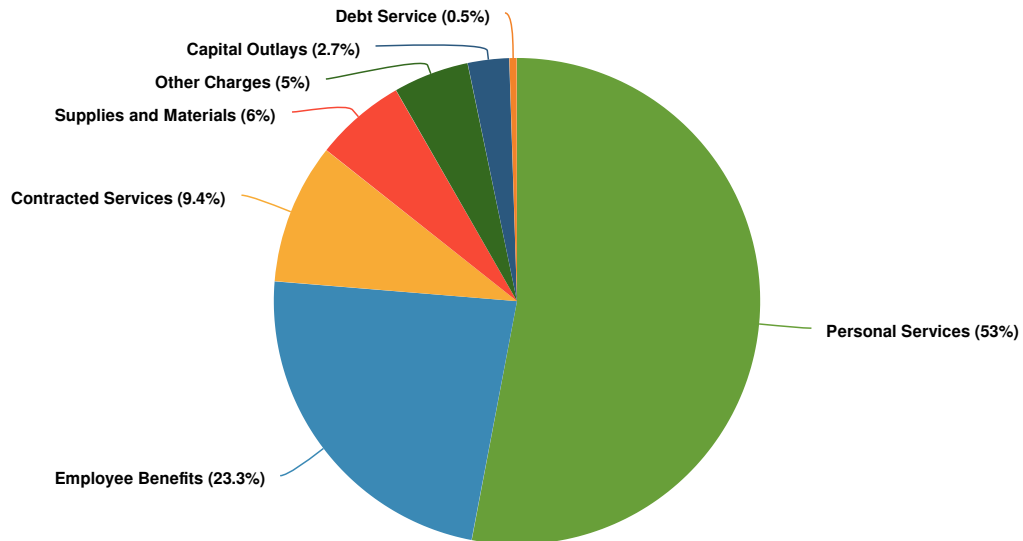
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expenditures					
General Government		\$5,555,858	\$5,835,392	\$5,746,151	\$7,819,404
Finance		\$3,262,502	\$3,618,226	\$3,760,928	\$4,947,592



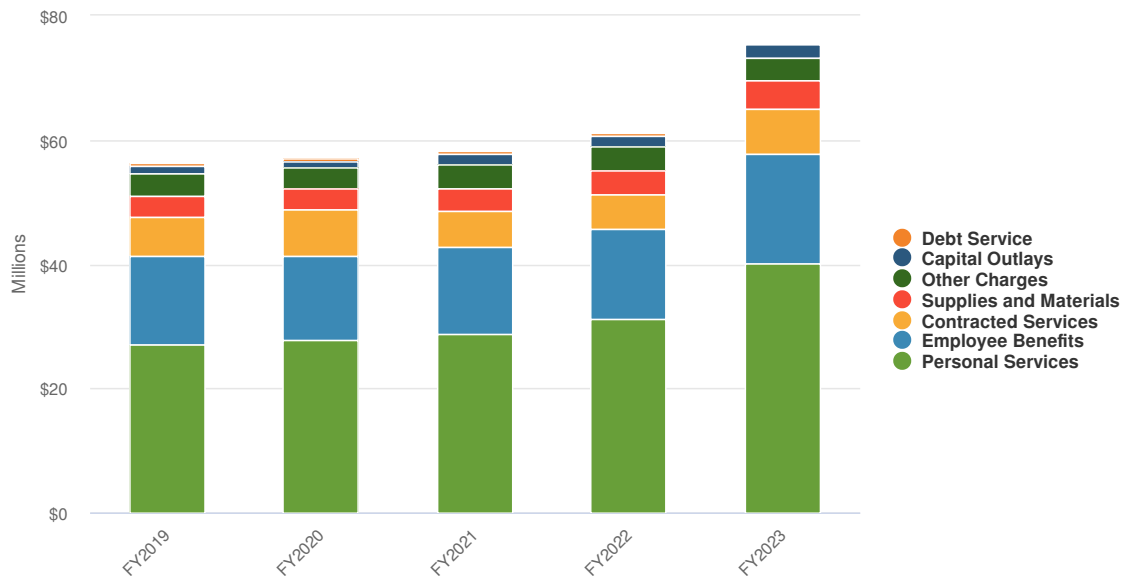
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Administration of Justice		\$3,908,300	\$5,602,971	\$5,721,470	\$7,561,127
Public Safety		\$36,709,206	\$37,958,036	\$36,692,633	\$47,800,366
Public Health and Welfare		\$1,384,603	\$1,542,202	\$1,536,437	\$2,124,875
Social, Cultural, and Recreational Services		\$1,205,664	\$1,253,276	\$1,157,099	\$1,539,934
Agriculture and Natural Resources		\$772,076	\$672,630	\$638,176	\$1,321,352
Other Operations		\$5,441,158	\$4,550,920	\$2,574,569	\$4,795,164
Total Expenditures:		\$58,239,367	\$61,033,653	\$57,827,463	\$77,909,814

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
General Government		\$2,572,162	\$2,585,324	\$2,648,778	\$3,419,309
Finance		\$1,368,348	\$1,496,931	\$1,750,732	\$2,378,723
Administration of Justice		\$2,116,474	\$3,658,994	\$3,672,932	\$4,984,367
Public Safety		\$20,533,052	\$21,087,256	\$20,720,521	\$26,687,029
Public Health and Welfare		\$893,979	\$996,288	\$920,746	\$1,215,052
Social, Cultural, and Recreational Services		\$763,046	\$759,751	\$742,155	\$1,027,081
Agriculture and Natural Resources		\$187,093	\$185,843	\$225,655	\$283,874
Other Operations		\$377,615	\$317,874	\$340,647	\$444,457
Total Personal Services:		\$28,811,770	\$31,088,260	\$31,022,167	\$40,439,892
Employee Benefits					
General Government		\$987,350	\$1,013,169	\$973,459	\$1,317,024
Finance		\$1,115,167	\$1,140,249	\$1,124,051	\$1,551,469
Administration of Justice		\$1,192,666	\$1,338,277	\$1,253,001	\$1,750,023
Public Safety		\$8,260,687	\$8,576,741	\$7,697,616	\$10,444,807
Public Health and Welfare		\$379,469	\$440,622	\$381,354	\$526,622
Social, Cultural, and Recreational Services		\$351,564	\$320,390	\$339,268	\$412,061
Agriculture and Natural Resources		\$76,793	\$76,802	\$80,437	\$102,852
Other Operations		\$1,633,232	\$1,634,336	\$123,600	\$1,666,965
Total Employee Benefits:		\$13,996,927	\$14,540,585	\$11,972,786	\$17,771,823



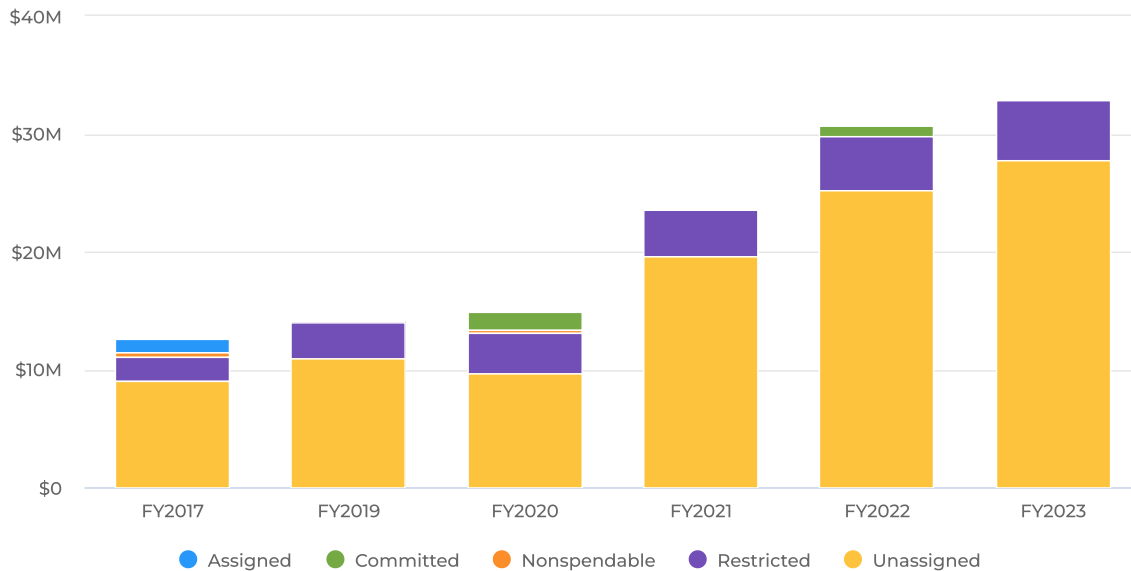
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Contracted Services					
General Government		\$774,547	\$854,058	\$986,186	\$1,387,051
Finance		\$401,877	\$453,518	\$399,862	\$509,427
Administration of Justice		\$353,844	\$405,773	\$321,694	\$525,158
Public Safety		\$2,608,511	\$2,354,157	\$2,515,196	\$2,950,705
Public Health and Welfare		\$16,827	\$22,891	\$38,493	\$75,719
Social, Cultural, and Recreational Services		\$60,659	\$100,633	\$52,787	\$65,000
Agriculture and Natural Resources		\$455,256	\$384,417	\$276,225	\$865,664
Other Operations		\$1,177,854	\$958,331	\$907,088	\$1,206,595
Total Contracted Services:		\$5,849,374	\$5,533,779	\$5,497,529	\$7,585,319
Supplies and Materials					
General Government		\$744,000	\$803,044	\$720,839	\$1,069,626
Finance		\$65,071	\$64,626	\$67,794	\$92,938
Administration of Justice		\$76,653	\$99,359	\$87,009	\$143,620
Public Safety		\$2,588,720	\$2,749,732	\$2,683,371	\$3,439,458
Public Health and Welfare		\$59,661	\$58,532	\$70,653	\$185,892
Social, Cultural, and Recreational Services		\$24,016	\$67,751	\$18,139	\$31,041
Agriculture and Natural Resources		\$12,828	\$16,026	\$14,448	\$20,450
Other Operations		\$64,796	\$11,576	\$9,949	\$12,100
Total Supplies and Materials:		\$3,635,743	\$3,870,647	\$3,672,201	\$4,995,125
Other Charges					
General Government		\$245,814	\$218,870	\$236,289	\$367,368
Finance		\$272,174	\$391,200	\$372,757	\$362,835
Administration of Justice		\$37,524	\$38,738	\$32,173	\$45,756
Public Safety		\$1,610,186	\$1,598,963	\$1,629,437	\$1,645,407
Public Health and Welfare		\$22,279	\$23,870	\$30,727	\$24,425
Social, Cultural, and Recreational Services		\$6,380	\$4,751	\$4,751	\$4,751
Agriculture and Natural Resources		\$9,210	\$8,780	\$8,530	\$11,130
Other Operations		\$1,474,566	\$1,595,545	\$1,161,126	\$1,353,676
Total Other Charges:		\$3,678,133	\$3,880,717	\$3,475,790	\$3,815,348
Debt Service					
Public Safety		\$383,971	\$380,327	\$34,943	\$357,828
Total Debt Service:		\$383,971	\$380,327	\$34,943	\$357,828
Capital Outlays					
General Government		\$231,986	\$360,927	\$180,600	\$259,026
Finance		\$39,865	\$71,701	\$45,732	\$52,200
Administration of Justice		\$131,140	\$61,830	\$354,660	\$112,203
Public Safety		\$724,079	\$1,210,859	\$1,411,549	\$2,275,132



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Public Health and Welfare		\$12,388	\$0	\$94,464	\$97,165
Agriculture and Natural Resources		\$30,896	\$763	\$32,882	\$37,382
Other Operations		\$713,095	\$33,258	\$32,160	\$111,371
Total Capital Outlays:		\$1,883,449	\$1,739,338	\$2,152,047	\$2,944,479
Total Expense Objects:		\$58,239,367	\$61,033,653	\$57,827,463	\$77,909,814

Fund Balance

Projections



	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$9,660,992	\$19,565,974	\$25,184,833	28.7%
Assigned	\$0	\$0	\$0	0%
Committed	\$1,526,848	\$133,147	\$827,179	521.3%
Restricted	\$3,504,659	\$4,013,373	\$4,685,332	16.7%
Nonspendable	\$152,100	\$75,986	\$0	-100%
Total Fund Balance:	\$14,844,599	\$23,788,480	\$30,697,344	29%

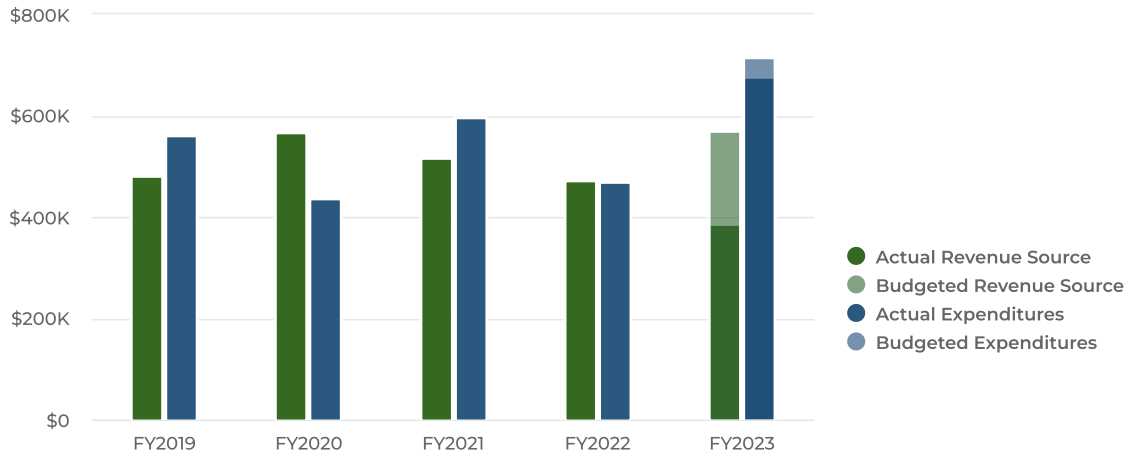




Ambulance Fund

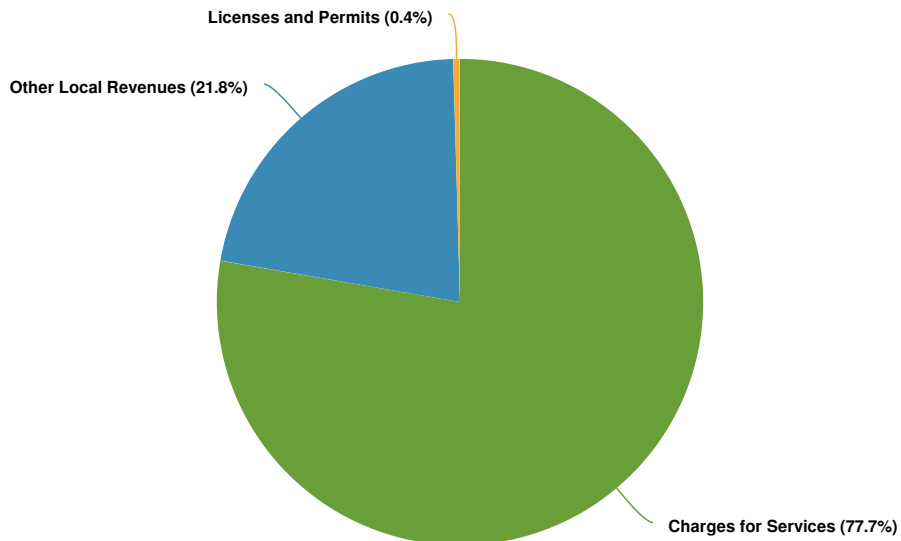
The Ambulance Fund is a special revenue fund that receives a portion of ambulance fees charged to patients and license fees from private ambulance services that perform non-emergent transports of patients. The purpose of the Ambulance Fund is to replace and maintain the fleet of ambulances operated by the Wilson County Emergency Management Agency.

Summary

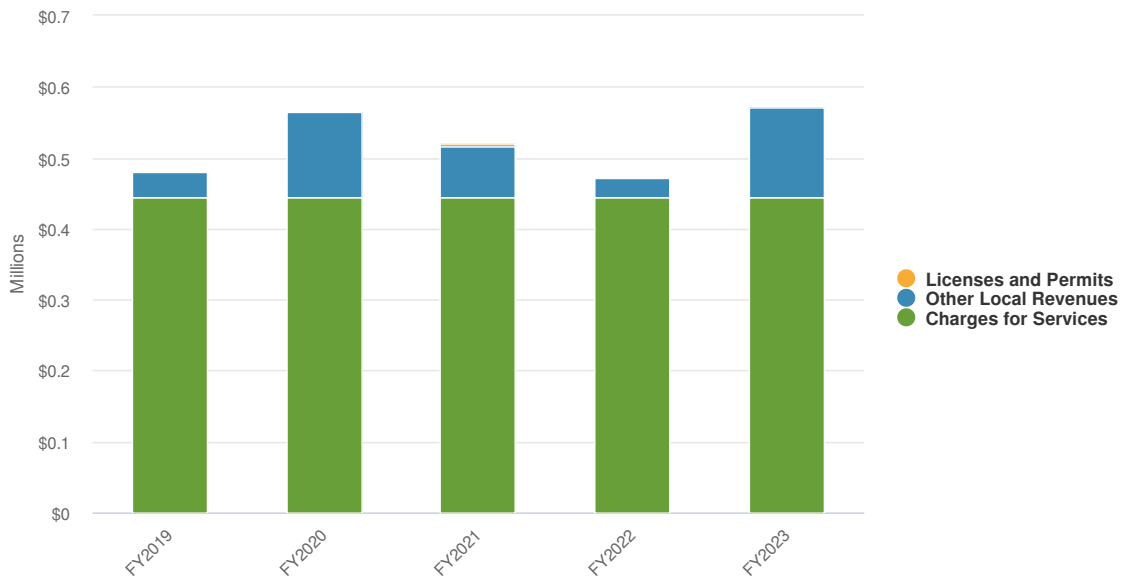


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

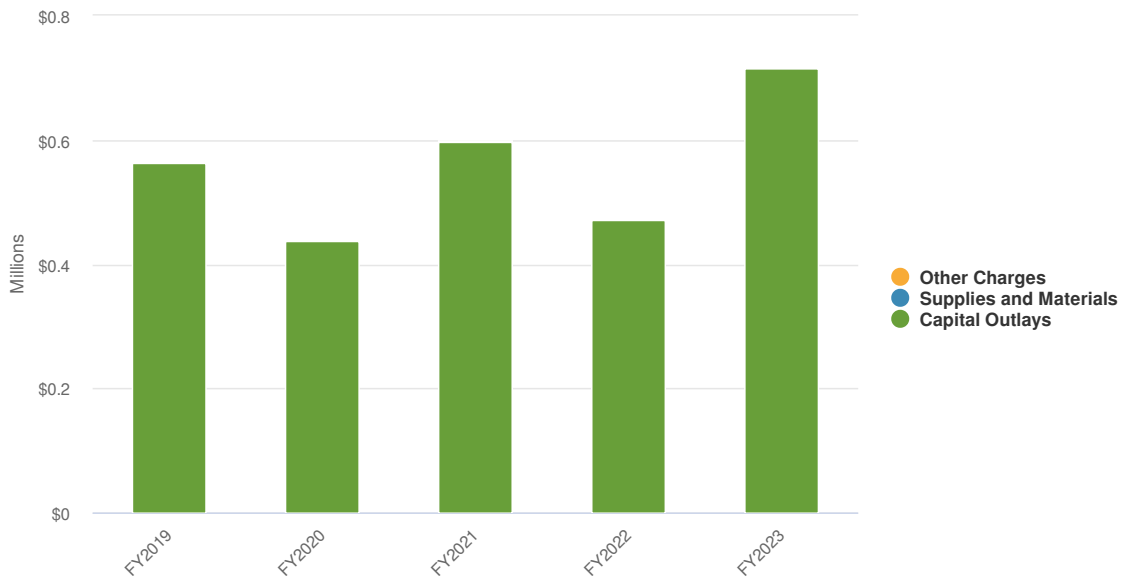


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended	FY2023 Budgeted
Revenue Source						
Licenses and Permits						
Other Permits - Ambulance Service	118-R-41590-000-000-00000-000	\$3,000	\$3,500	\$2,500	\$2,500	\$2,500
Total Licenses and Permits:		\$3,000	\$3,500	\$2,500	\$2,500	\$2,500
Charges for Services						
Patient Charges - Ambulance Service	118-R-43120-000-000-00000-000	\$445,000	\$445,000	\$200,000	\$445,000	\$445,000
Total Charges for Services:		\$445,000	\$445,000	\$200,000	\$445,000	\$445,000
Other Local Revenues						
Miscellaneous Refunds - Ambulance Service	118-R-44170-000-000-00000-000	\$64,695	\$25,991	\$186,039	\$191,740	\$123,755
Sale Of Equipment - Ambulance Service	118-R-44530-000-000-00000-000	\$6,626	\$0	\$50	\$1,245	\$1,245
Total Other Local Revenues:		\$71,321	\$25,991	\$186,089	\$192,985	\$125,000
Total Revenue Source:		\$519,321	\$474,491	\$388,589	\$640,485	\$572,500

Expenditures by Expense Type



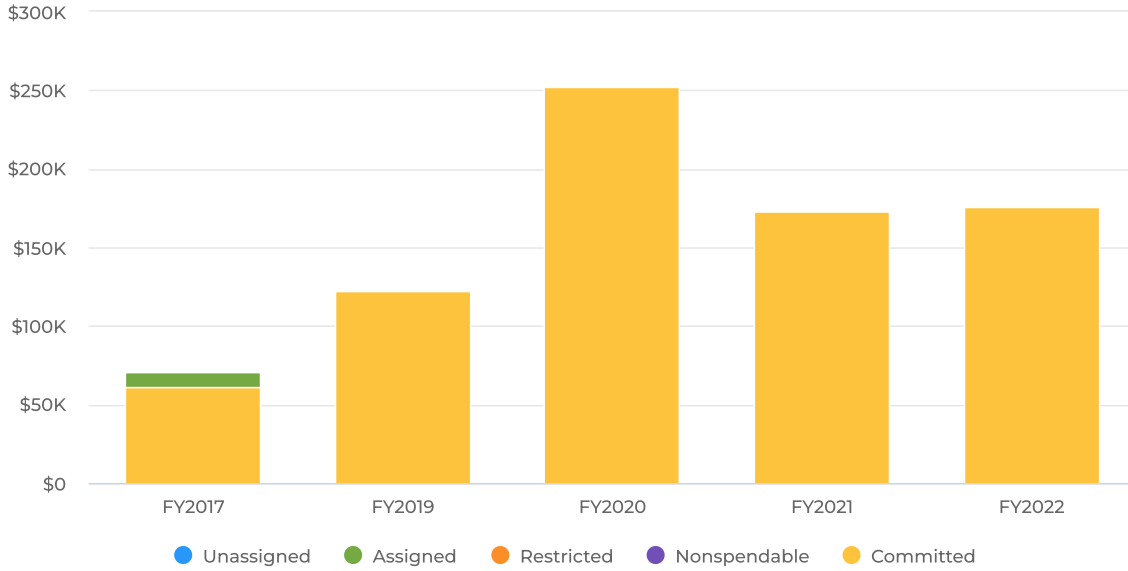
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Supplies and Materials					
Equipment Parts - Heavy	118-E-55130-416-205-00000-000	\$1,528	\$1,499	\$13,540	\$1,500
Total Supplies and Materials:		\$1,528	\$1,499	\$13,540	\$1,500
Other Charges					
Ambulance Service - Trustees Commission - Ambulanc	118-E-55130-510-000-00000-000	\$18	\$35	\$0	\$0
General Government - Trustees Commission - Ambulan	118-E-82110-510-000-00000-000	\$0	\$0	\$25	\$0
Total Other Charges:		\$18	\$35	\$25	\$0
Capital Outlays					
Ambulance Service - Health Equipment - Ambulance S	118-E-55130-735-000-00000-000	\$582,445	\$450,400	\$584,126	\$584,348
Ambulance Service - Other Equipment - Ambulance Se	118-E-55130-790-000-00000-000	\$14,212	\$19,839	\$82,279	\$200,033
Total Capital Outlays:		\$596,657	\$470,239	\$666,405	\$784,381
Total Expense Objects:		\$598,203	\$471,773	\$679,969	\$785,881

Fund Balance

Projections



	FY2019	FY2020	FY2021	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$122,098	\$251,822	\$172,940	-31.3%
Restricted	\$0	\$0	\$0	0%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$122,098	\$251,822	\$172,940	-31.3%

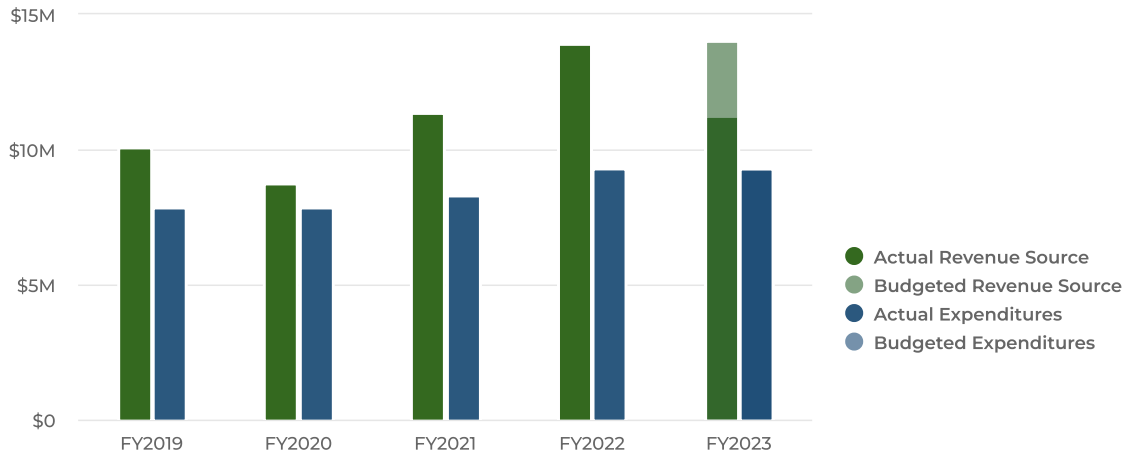


Special Purpose (School Construction) Fund

The Special Purpose Tax Fund is a special revenue fund that captures one-half cent of the local option tax dollars collected throughout the county. While it can be used to fund any educational purpose, its primary purpose is to transfer these sales tax collections to the Rural Debt Service Fund for the construction of elementary and middle schools.

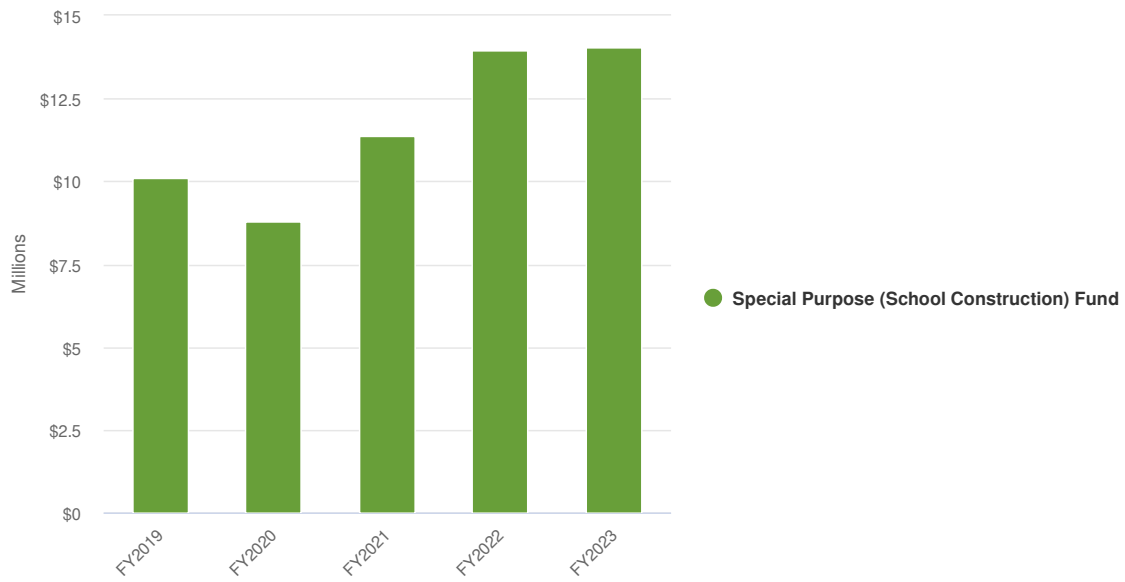
Summary

Wilson County is projecting \$14.07M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$9.35M in FY2023.



Revenue by Fund

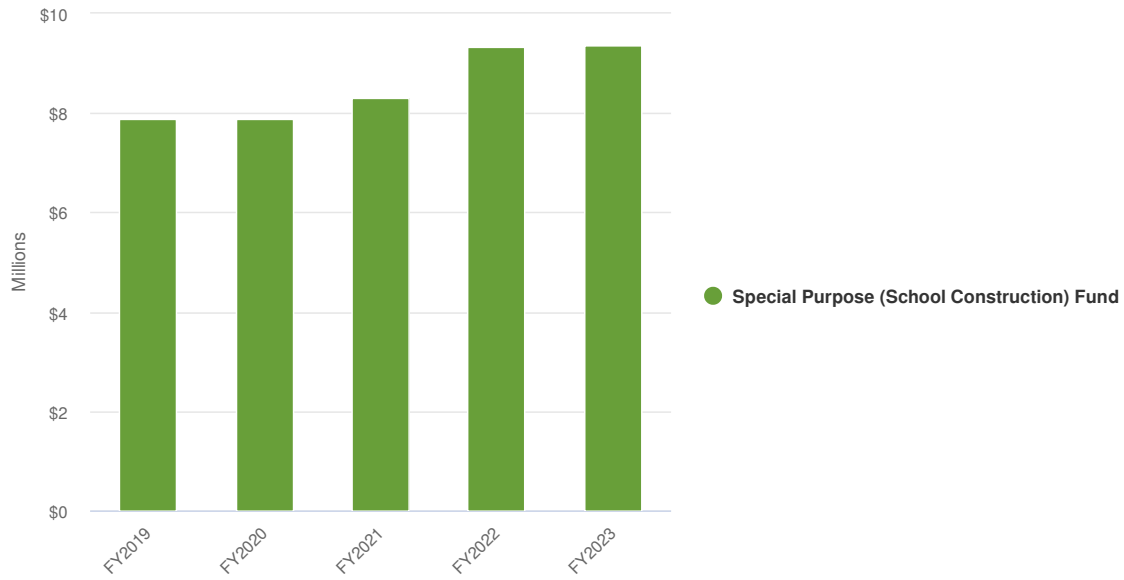
Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Special Purpose (School Construction) Fund					
Local Taxes					
Local Option Sales Tax - Special Purpose Tax	121-R-40210-000-000-00000-000	\$11,368,698	\$13,970,502	\$11,303,880	\$14,065,502
Total Local Taxes:		\$11,368,698	\$13,970,502	\$11,303,880	\$14,065,502
Total Special Purpose (School Construction) Fund:		\$11,368,698	\$13,970,502	\$11,303,880	\$14,065,502

Expenditures by Fund

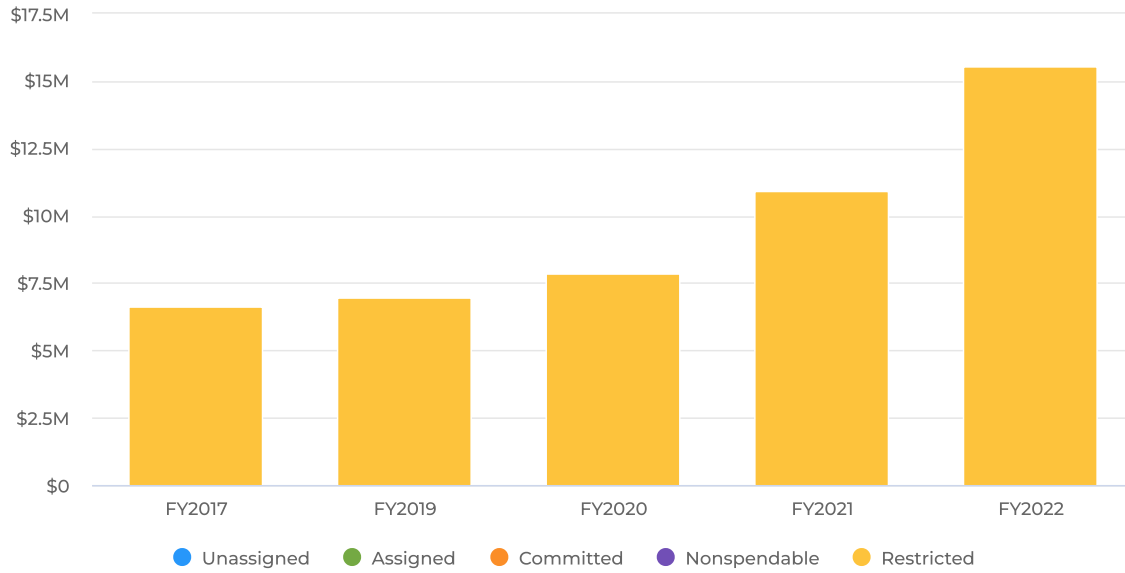
Budgeted and Historical 2023 Expenditures by Fund



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Special Purpose (School Construction) Fund					
Contracted Services					
Education - Contributions - Special Purpose Tax	121-E-82330-316-000-00000-000	\$373,243	\$373,243	\$373,243	\$373,243
Education - Contributions - Special Purpose Tax	121-E-82330-316-000-00001-000	\$6,400,000	\$7,400,000	\$7,400,000	\$7,400,000
Education - Contributions - Special Purpose Tax	121-E-82330-316-000-00002-000	\$1,424,425	\$1,424,425	\$1,424,425	\$1,424,425
Total Contracted Services:		\$8,197,668	\$9,197,668	\$9,197,668	\$9,197,668
Other Charges					
County Buildings - Trustees Commission - Special P	121-E-51800-510-000-00000-000	\$111,388	\$137,485	\$113,039	\$135,000
County Buildings - Other Charges - Special Purpose	121-E-51800-599-000-00000-000	\$0	\$0	\$0	\$10,000
Total Other Charges:		\$111,388	\$137,485	\$113,039	\$145,000
Debt Service					
Education - Other Debt Service - Special Purpose T	121-E-82330-699-000-00000-000	\$0	\$0	\$0	\$10,000
Total Debt Service:		\$0	\$0	\$0	\$10,000
Total Special Purpose (School Construction) Fund:		\$8,309,056	\$9,335,153	\$9,310,707	\$9,352,668

Fund Balance

Projections



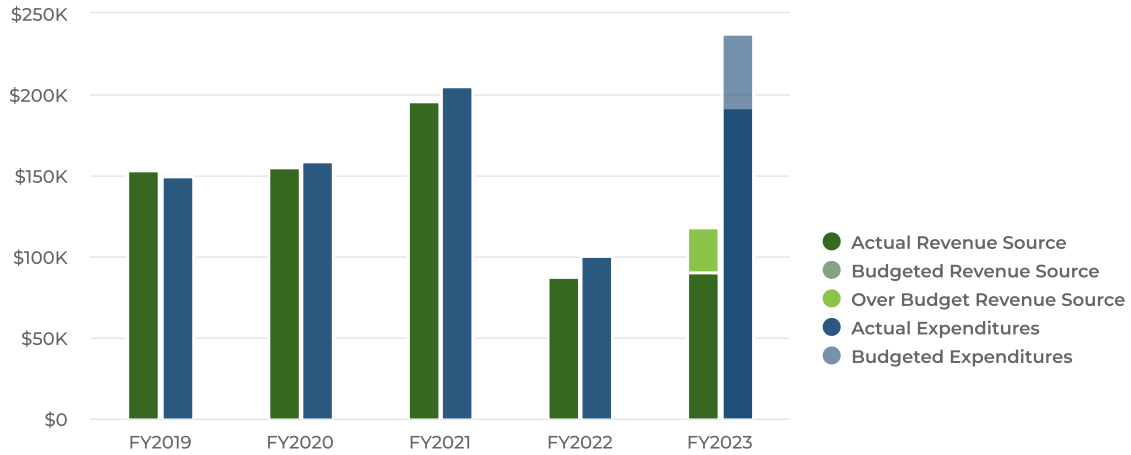
	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$0	\$0	\$0	0%
Restricted	\$7,871,261	\$10,930,904	\$15,566,253	42.4%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$7,871,261	\$10,930,904	\$15,566,253	42.4%



Sheriff's Drug Fund

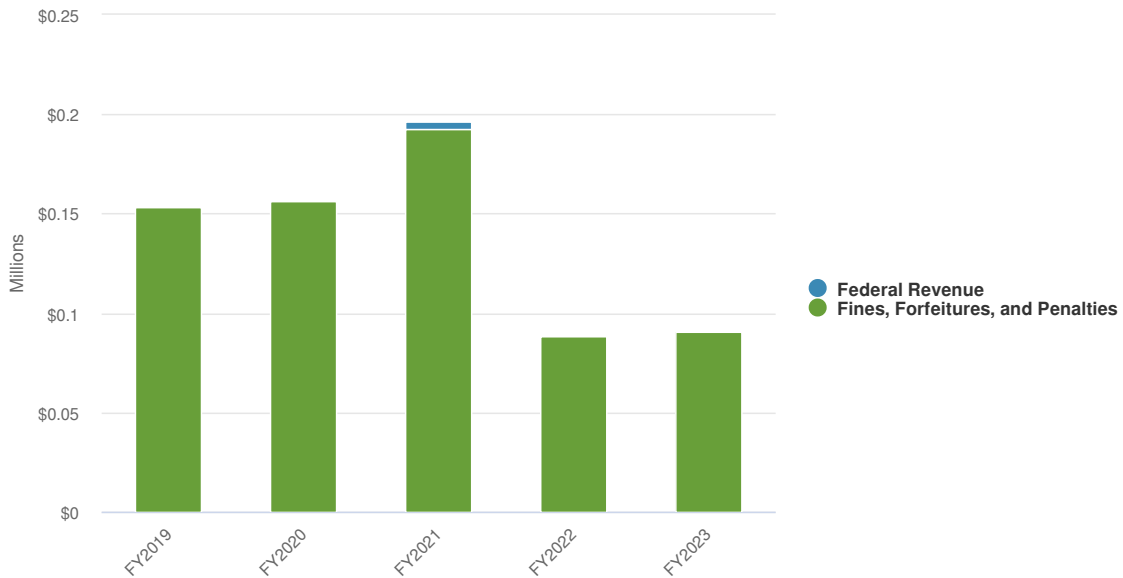
The Sheriff's Drug Fund is a special revenue fund that receives drug control fines and proceeds from confiscated property in connection with narcotics cases.

Summary



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



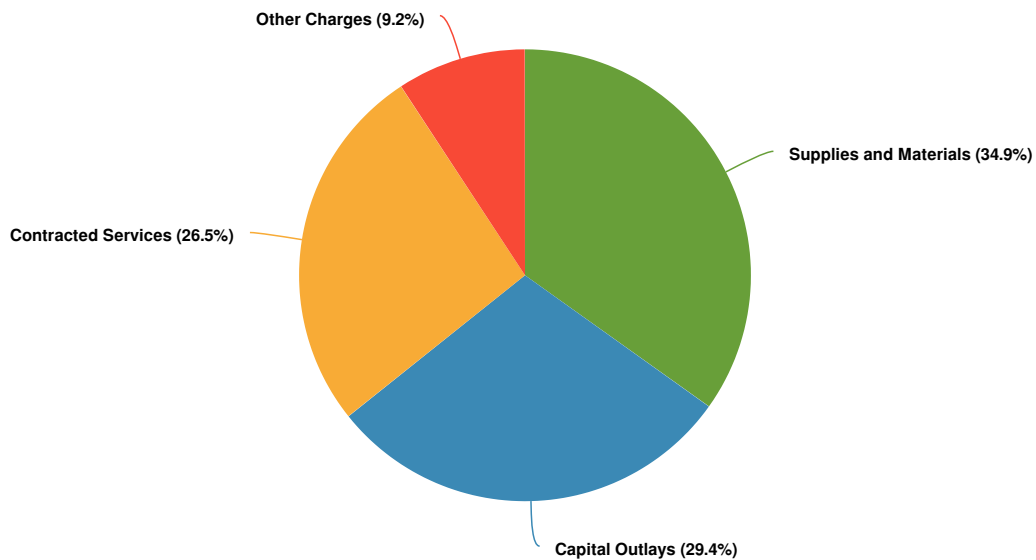
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended



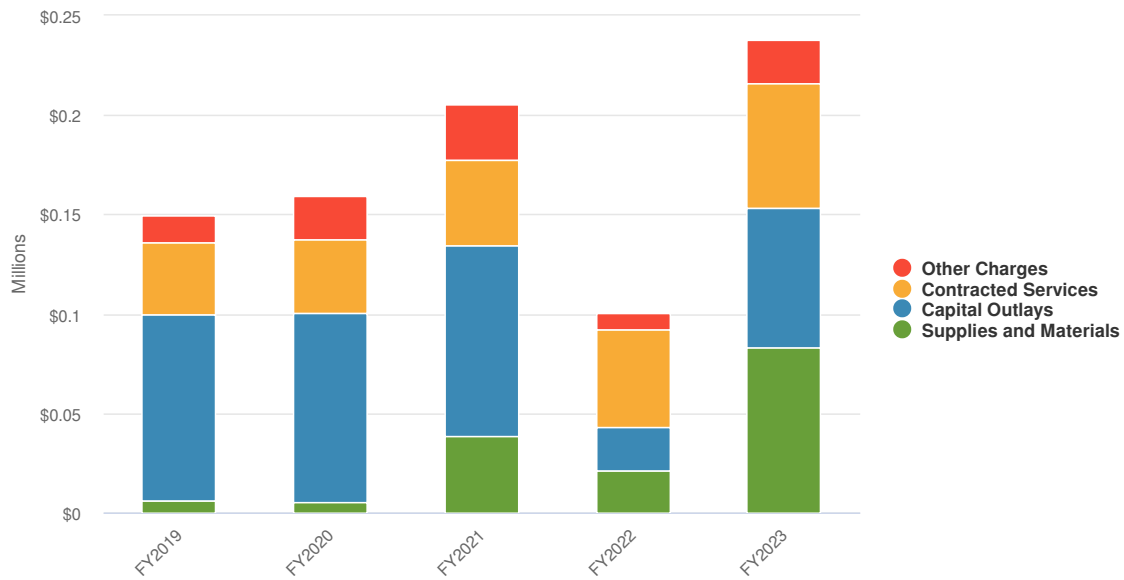
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Fines, Forfeitures, and Penalties					
Drug Control Fines - Sheriffs Drug Fund	122-R-42140-000-000-00000-000	\$44,152	\$46,670	\$28,983	\$20,000
Drug Control Fines - Sheriffs Drug Fund	122-R-42340-000-000-00000-000	\$23,702	\$33,700	\$31,412	\$20,000
Proceeds From Confiscated Property - Sheriffs Drug	122-R-42910-000-000-00000-000	\$124,838	\$7,931	\$47,526	\$50,000
Other Fines, Forfeitures, And Penalties - Sheriffs	122-R-42990-000-000-00000-000	\$0	\$0	\$0	\$500
Total Fines, Forfeitures, and Penalties:		\$192,692	\$88,300	\$107,920	\$90,500
Other Local Revenues					
Miscellaneous Refunds - Sheriffs Drug Fund	122-R-44170-000-000-00000-000	\$0	\$0	\$11,051	\$0
Total Other Local Revenues:		\$0	\$0	\$11,051	\$0
Federal Revenue					
Asset Forfeiture Funds - Sheriffs Drug Fund	122-R-47700-000-000-00000-000	\$3,666	\$0	\$0	\$0
Total Federal Revenue:		\$3,666	\$0	\$0	\$0
Total Revenue Source:		\$196,358	\$88,300	\$118,971	\$90,500

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Contracted Services					
Public Safety					
Drug Enforcement - Communication - Sheriffs Drug F	122-E-54150-307-000-00000-000	\$2,142	\$3,429	\$10,020	\$10,000
Drug Enforcement - Drug Control Payments - Sheriff	122-E-54150-319-000-00000-000	\$35,000	\$40,000	\$20,000	\$40,000
Drug Enforcement - Dues And Memberships - Sheriffs	122-E-54150-320-000-00000-000	\$1,648	\$2,128	\$1,050	\$4,000
Drug Enforcement - Tow-In Services - Sheriffs Drug	122-E-54150-353-000-00000-000	\$85	\$200	\$200	\$1,000
Drug Enforcement - Travel - Sheriffs Drug Fund	122-E-54150-355-000-00000-000	\$3,190	\$1,947	\$0	\$4,000
Drug Enforcement - Veterinary Services	122-E-54150-357-000-00000-000	\$1,128	\$1,420	\$4,000	\$4,000
Total Public Safety:		\$43,194	\$49,124	\$35,270	\$63,000
Total Contracted Services:		\$43,194	\$49,124	\$35,270	\$63,000
Supplies and Materials					
Public Safety					
Drug Enforcement - Animal Food & Supplies	122-E-54150-401-000-00000-000	\$0	\$0	\$2,000	\$3,000
Drug Enforcement - Law Enforcement Supplies	122-E-54150-431-000-00000-000	\$27,752	\$10,428	\$29,929	\$30,000
Drug Enforcement - Uniforms - Sheriffs Drug Fund	122-E-54150-451-000-00000-000	\$845	\$0	\$30,050	\$35,000

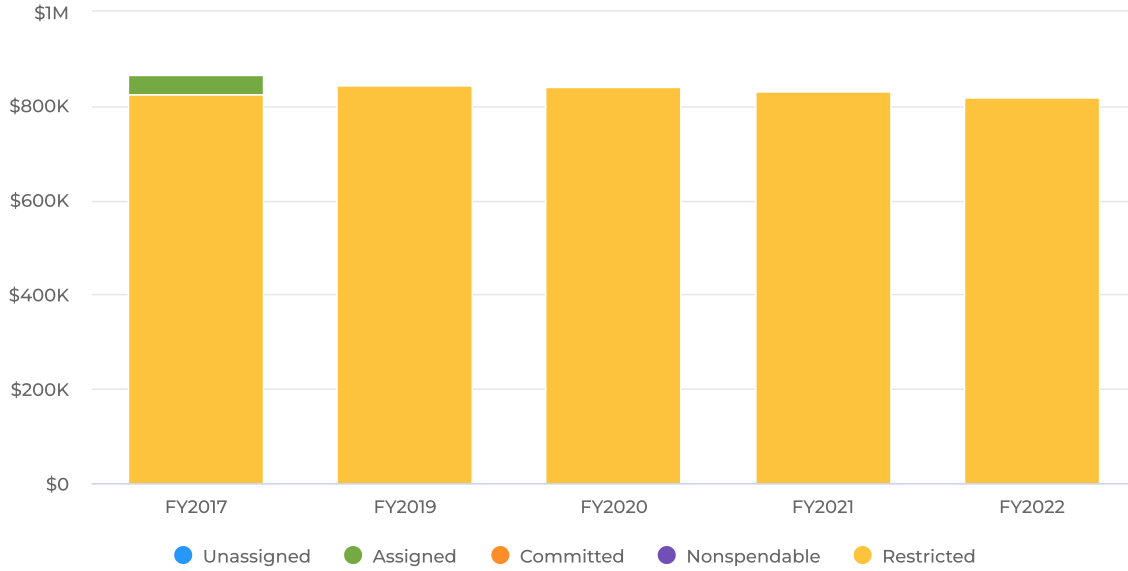


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Drug Enforcement - Other Supplies And Materials -	122-E-54150-499-000-00000-000	\$9,634	\$10,882	\$14,317	\$15,000
Total Public Safety:		\$38,231	\$21,309	\$76,296	\$83,000
Total Supplies and Materials:		\$38,231	\$21,309	\$76,296	\$83,000
Other Charges					
Public Safety					
Drug Enforcement - Trustees Commission - Sheriffs	122-E-54150-510-000-00000-000	\$2,223	\$1,139	\$1,215	\$2,000
Drug Enforcement - In-Service/Staff Development -	122-E-54150-524-000-00000-000	\$25,386	\$7,495	\$16,680	\$20,000
Total Public Safety:		\$27,608	\$8,634	\$17,895	\$22,000
Total Other Charges:		\$27,608	\$8,634	\$17,895	\$22,000
Capital Outlays					
Public Safety					
Drug Enforcement - Communication Equipment - Sheri	122-E-54150-708-000-00000-000	\$399	\$2,330	\$4,935	\$8,000
Drug Enforcement - Law Enforcement Equipment - She	122-E-54150-716-000-00000-000	\$31,205	\$19,400	\$24,604	\$25,000
Drug Enforcement - Motor Vehicles - Sheriffs Drug	122-E-54150-718-000-00000-000	\$63,484	\$0	\$31,665	\$35,000
Drug Enforcement - Office Equipment - Sheriffs Dru	122-E-54150-719-000-00000-000	\$1,200	\$0	\$1,995	\$2,000
Total Public Safety:		\$96,288	\$21,730	\$63,199	\$70,000
Total Capital Outlays:		\$96,288	\$21,730	\$63,199	\$70,000
Total Expense Objects:		\$205,321	\$100,798	\$192,660	\$238,000



Fund Balance

Projections



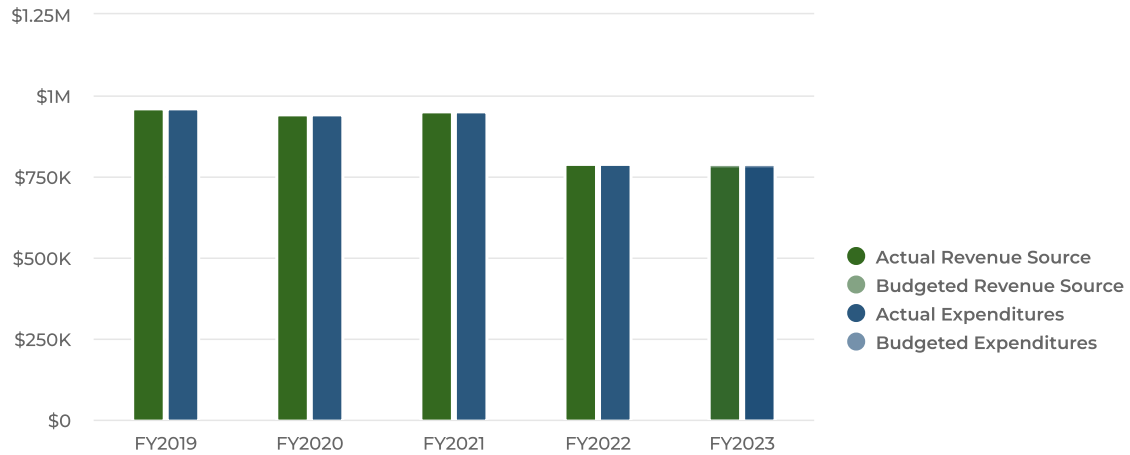
	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$0	\$0	\$0	0%
Restricted	\$839,500	\$830,537	\$818,039	-1.5%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$839,500	\$830,537	\$818,039	-1.5%



Sports Authority

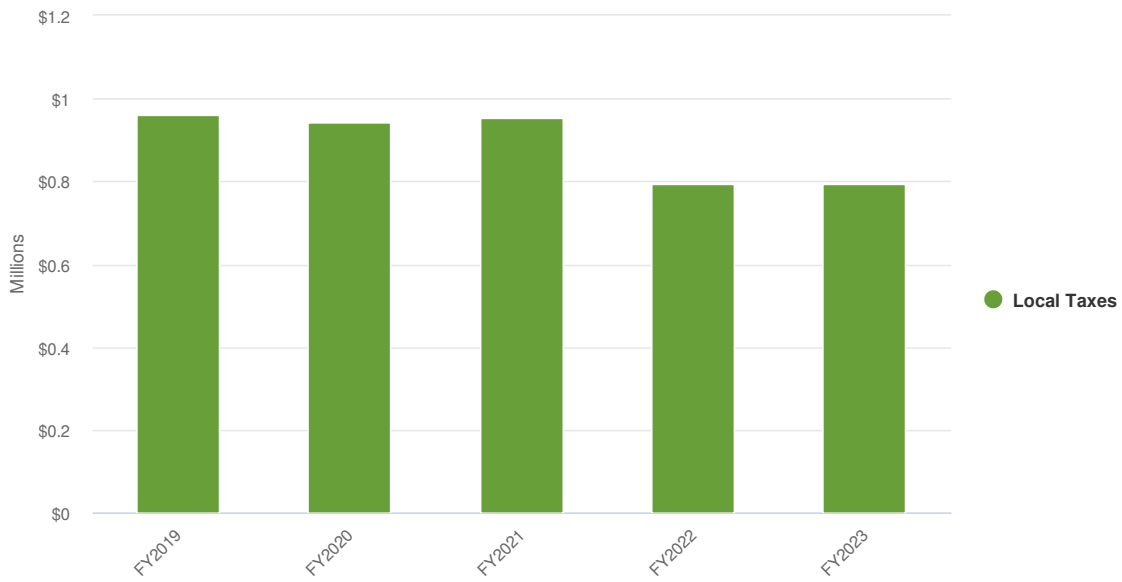
The Sports Authority Fund is a special revenue fund that receives the property taxes paid on the Nashville Super Speedway and remits those taxes to into a trust fund to pay the principal and interest on the bonds that were issued to build the racetrack. The county's obligation for the bonds is limited to the property taxes received from the racetrack property. A letter of credit was required to be put up by the racetrack developer to make up any shortfall needed for the bond payments. The bonds were issued by the Sports Authority of the County of Wilson, a component unit of Wilson County, Tennessee.

Summary



Revenues by Source

Budgeted and Historical 2023 Revenues by Source

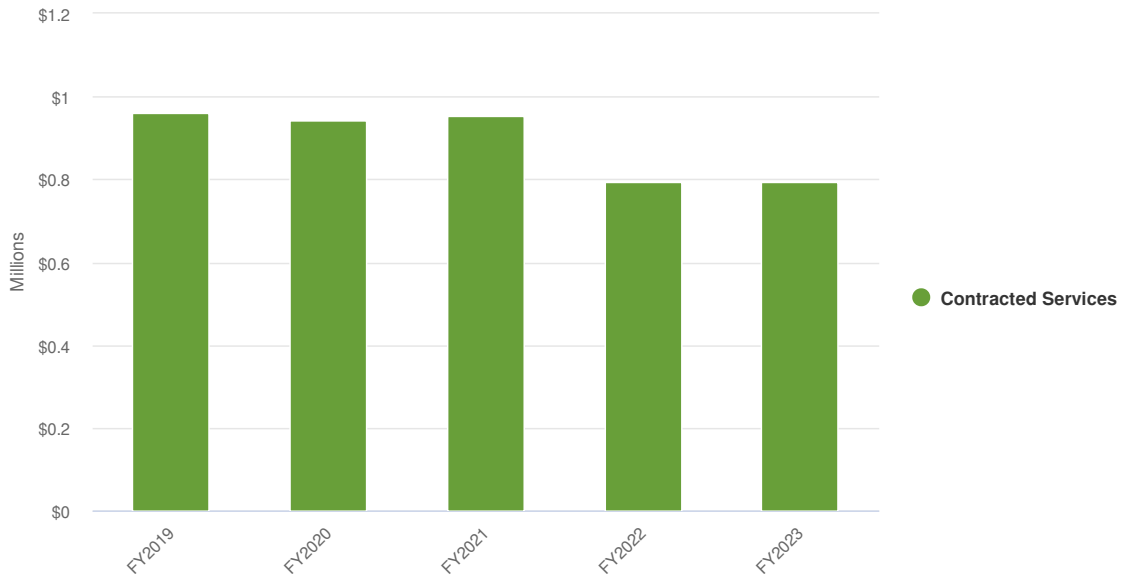


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Current Property Tax - Sports And Recreation	123-R-40110-000-000-00000-000	\$954,562	\$673,270	\$669,413	\$673,270
Local Option Sales Tax - Sports And Recreation	123-R-40210-000-000-00000-000	\$0	\$120,161	\$116,042	\$120,161
Total Local Taxes:		\$954,562	\$793,431	\$785,455	\$793,431
Total Revenue Source:		\$954,562	\$793,431	\$785,455	\$793,431

Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



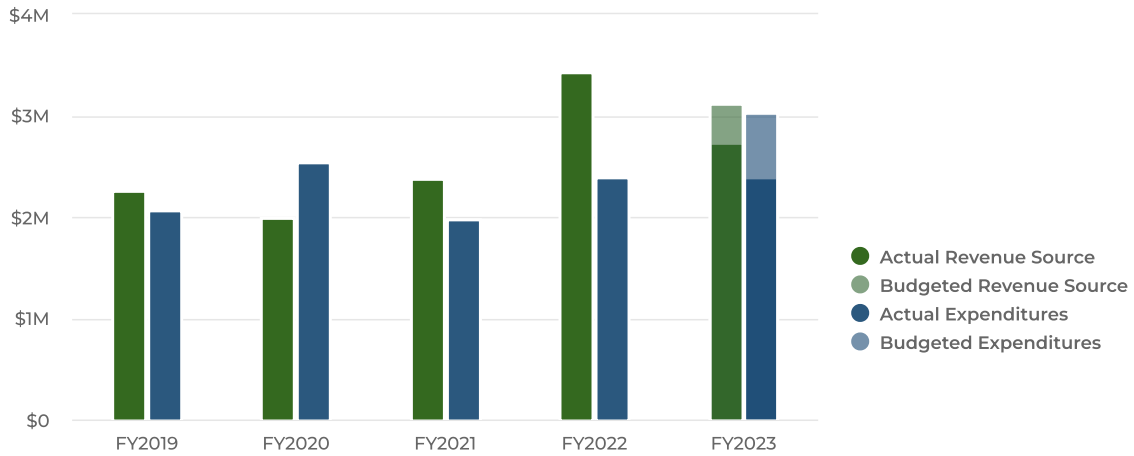
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Contracted Services					
Contributions To Other Agencies - Contributions -	123-E-58500-316-000-00000-000	\$954,562	\$674,198	\$669,413	\$673,270
Contributions To Other Agencies-Sales Tax Speedway	123-E-58500-316-001-00000-000	\$0	\$119,233	\$115,989	\$120,161
Total Contracted Services:		\$954,562	\$793,431	\$785,402	\$793,431
Total Expense Objects:		\$954,562	\$793,431	\$785,402	\$793,431



Agriculture Center

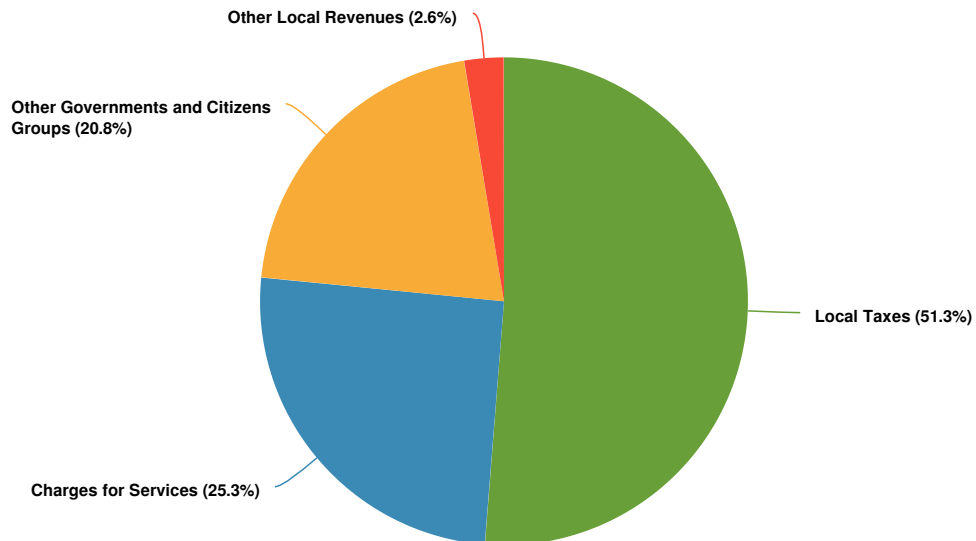
The Agriculture Center Fund is a special revenue fund that is funded by 55% of hotel tax collections, and various rental fees and user charges. The Ag Center Fund includes the James E. Ward Agriculture Center grounds and buildings and the Farm Bureau Exposition Center.

Summary

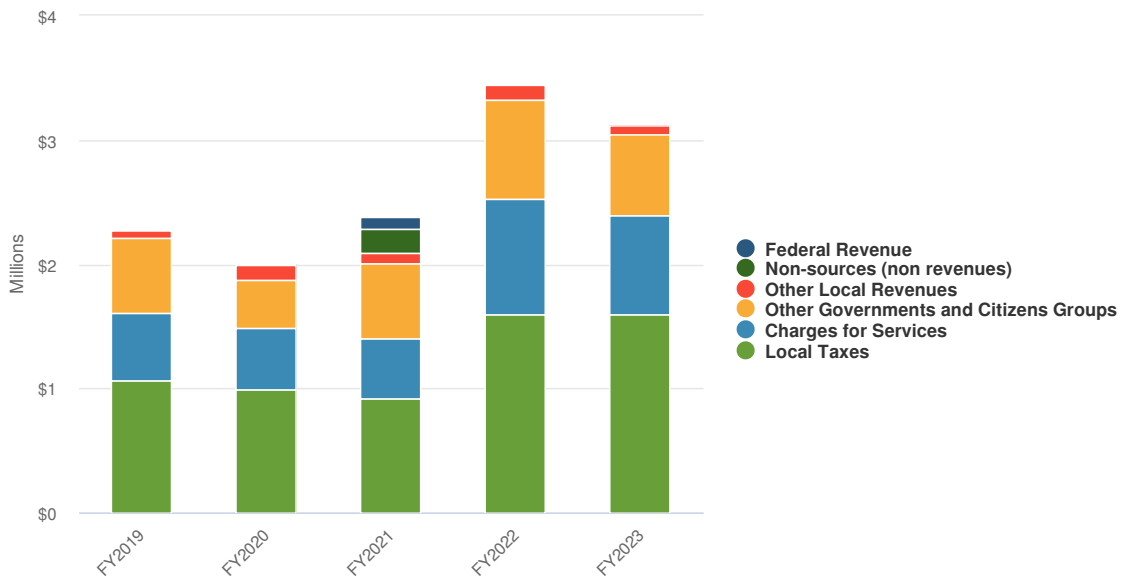


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Cir Clk/Clk & Master Collections-Pr Yr - Agriculture	124-R-40130-000-000-00000-000	\$0	\$1,398	\$0	\$0
Hotel/Motel Tax - Agriculture Center	124-R-40220-000-000-00000-000	\$922,201	\$1,597,844	\$1,396,455	\$1,600,000
Total Local Taxes:		\$922,201	\$1,599,242	\$1,396,455	\$1,600,000
Charges for Services					
\$1 Fee (Ag Center) - Agriculture Center	124-R-43112-000-000-00000-000	\$66,363	\$188,732	\$246,402	\$185,000
\$1 Fee (Expo Center) - Agriculture Center	124-R-43113-000-000-00000-000	\$48,141	\$25,614	\$28,670	\$27,000
Other General Service Charges - Agriculture Center	124-R-43190-000-000-00000-000	\$322,190	\$594,717	\$400,245	\$500,000
Service Charges	124-R-43194-000-000-00000-000	\$0	\$21,376	\$46,801	\$13,000
Contract For Food Services (Expo Center) - Agricul	124-R-43546-000-000-00000-000	\$27,057	\$72,048	\$65,349	\$45,000
Contract For Non-Instr Serv W/Other Lea - Agricul	124-R-43547-000-000-00000-000	\$12,610	\$23,968	\$18,528	\$20,181
Total Charges for Services:		\$476,361	\$926,456	\$805,994	\$790,181
Other Local Revenues					
Lease/Rentals - Agriculture Center	124-R-44120-000-000-00000-000	\$25,730	\$21,771	\$15,834	\$20,000
Sale Of Recycled Materials - Agriculture Center	124-R-44145-000-000-00000-000	\$0	\$96	\$0	\$0

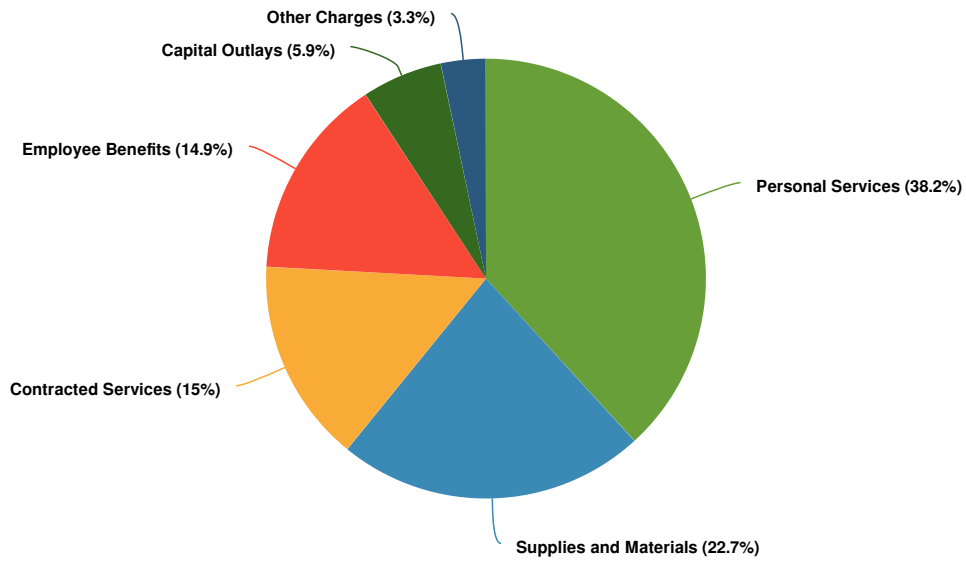


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Miscellaneous Refunds - Agriculture Center	124-R-44170-000-000-00000-000	\$5,728	\$46,472	\$1,044	\$16,500
Naming Rights - Agriculture Center	124-R-44514-000-000-00000-000	\$45,000	\$45,000	\$45,000	\$45,000
Sale Of Equipment - Agriculture Center	124-R-44530-000-000-00000-000	\$0	\$1,326	\$9,656	\$0
Sale Of Property - Agriculture Center	124-R-44540-000-000-00000-000	\$582	\$0	\$0	\$0
Total Other Local Revenues:		\$77,040	\$114,665	\$71,534	\$81,500
Federal Revenue					
Covid-19 Grant #4 - Ag Center	124-R-47304-000-000-00000-000	\$47,816	\$0	\$0	\$0
COVID-19 Grant #5 - Expo	124-R-47305-000-000-00000-000	\$50,000	\$0	\$0	\$0
Total Federal Revenue:		\$97,816	\$0	\$0	\$0
Other Governments and Citizens Groups					
Contributions - Agriculture Center	124-R-48130-000-000-00000-000	\$100,000	\$98,865	\$0	\$100,000
Contracted Services (Expo Center) - Agriculture C	124-R-48140-000-000-00000-000	\$511,245	\$699,744	\$470,238	\$550,000
Total Other Governments and Citizens Groups:		\$611,245	\$798,609	\$470,238	\$650,000
Non-sources (non revenues)					
Insurance Recovery - Agriculture Center	124-R-49700-000-000-00000-000	\$926	\$0	\$0	\$0
Transfers In - Agriculture Center	124-R-49800-000-000-00000-000	\$200,000	\$0	\$0	\$0
Total Non-sources (non revenues):		\$200,926	\$0	\$0	\$0
Total Revenue Source:		\$2,385,589	\$3,438,971	\$2,744,221	\$3,121,681

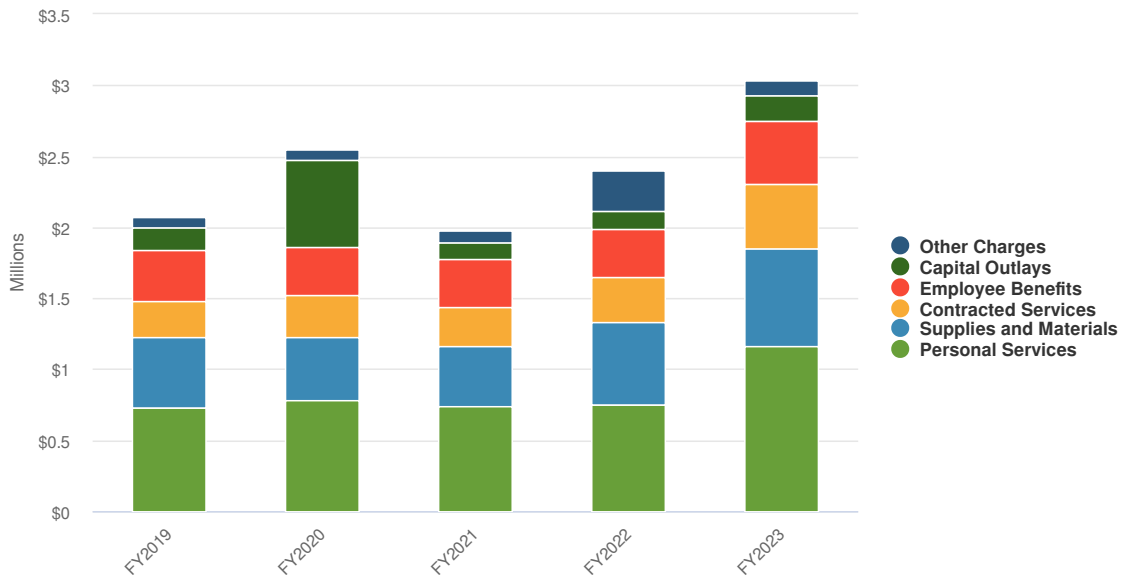


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Finance					
Other Finance - Other Salaries & Wages - Agricultu	124-E-52900-189-000-00000-000	\$0	\$0	\$0	\$40,000
Total Finance:		\$0	\$0	\$0	\$40,000
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Supervis	124-E-56900-105-000-00000-000	\$56,143	\$60,232	\$74,163	\$87,647
Other Social, Cultural And Recreational - Deputy(I	124-E-56900-106-000-00000-000	\$57,089	\$65,000	\$71,806	\$84,862
Other Social, Cultural And Recreational - Foremen	124-E-56900-141-000-00000-000	\$30,238	\$49,442	\$47,470	\$56,101
Other Social, Cultural And Recreational - Longevit	124-E-56900-186-000-00000-000	\$1,500	\$1,200	\$1,400	\$1,700
Other Social, Cultural And Recreational - Bonus Pa	124-E-56900-188-000-00000-000	\$12,000	\$0	\$0	\$0
Other Social, Cultural And Recreational - Other Sa	124-E-56900-189-000-00000-000	\$101,936	\$82,419	\$98,612	\$153,215
Total Social, Cultural, and Recreational Services:		\$258,906	\$258,293	\$293,452	\$383,525
Agriculture and Natural Resources					
Other Agriculture & Nature Resources - County Offi	124-E-57900-101-000-00000-000	\$81,105	\$81,105	\$84,193	\$99,501
Other Agriculture & Nature Resources - Assistant(s	124-E-57900-103-000-00000-000	\$51,024	\$55,041	\$71,806	\$69,971
Other Agriculture & Nature Resources - Longevity P	124-E-57900-186-000-00000-000	\$4,700	\$6,900	\$5,400	\$7,800
Other Agriculture & Nature Resources - Other Salar	124-E-57900-189-000-00000-000	\$347,375	\$349,888	\$337,923	\$557,601
Total Agriculture and Natural Resources:		\$484,204	\$492,934	\$499,323	\$734,873
Total Personal Services:		\$743,110	\$751,226	\$792,775	\$1,158,398
Employee Benefits					
Finance					
Other Finance - Social Security - Agriculture Cent	124-E-52900-201-000-00000-000	\$0	\$0	\$0	\$2,480
Other Finance - State Retirement - Agriculture Cen	124-E-52900-204-000-00000-000	\$0	\$0	\$0	\$4,800
Other Finance - Employer Medicare Liability - Agri	124-E-52900-212-000-00000-000	\$0	\$0	\$0	\$580
Total Finance:		\$0	\$0	\$0	\$7,860
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Social S	124-E-56900-201-000-00000-000	\$15,420	\$15,357	\$17,515	\$23,779



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Social, Cultural And Recreational - State Re	124-E-56900-204-000-00000-000	\$23,690	\$23,518	\$31,194	\$46,023
Other Social, Cultural And Recreational - Employee	124-E-56900-205-000-00000-000	\$69,744	\$69,744	\$59,040	\$81,373
Other Social, Cultural And Recreational - Unemploy	124-E-56900-210-000-00000-000	\$777	\$765	\$880	\$1,000
Other Social, Cultural And Recreational - Employer	124-E-56900-212-000-00000-000	\$3,607	\$3,592	\$4,096	\$5,562
Total Social, Cultural, and Recreational Services:		\$113,237	\$112,976	\$112,725	\$157,737
Agriculture and Natural Resources					
Other Agriculture & Nature Resources - Social Secu	124-E-57900-201-000-00000-000	\$29,036	\$29,514	\$29,609	\$45,563
Other Agriculture & Nature Resources - State Retir	124-E-57900-204-000-00000-000	\$43,048	\$43,783	\$52,852	\$88,185
Other Agriculture & Nature Resources - Employee An	124-E-57900-205-000-00000-000	\$139,548	\$139,548	\$88,559	\$139,548
Other Agriculture & Nature Resources - Unemploymen	124-E-57900-210-000-00000-000	\$1,409	\$1,874	\$1,498	\$2,200
Other Agriculture & Nature Resources - Employer Me	124-E-57900-212-000-00000-000	\$6,791	\$6,903	\$7,080	\$10,656
Total Agriculture and Natural Resources:		\$219,832	\$221,622	\$179,598	\$286,152
Total Employee Benefits:		\$333,069	\$334,598	\$292,323	\$451,749
Contracted Services					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Advertis	124-E-56900-302-000-00000-000	\$34,303	\$45,012	\$63,198	\$75,000
Other Social, Cultural And Recreational - Communic	124-E-56900-307-000-00000-000	\$16,638	\$7,185	\$6,755	\$26,000
Other Social, Cultural And Recreational - Maintena	124-E-56900-335-000-00000-000	\$4,087	\$11,239	\$14,745	\$25,000
Other Social, Cultural And Recreational - Maintena	124-E-56900-336-000-00000-000	\$12,977	\$14,085	\$17,875	\$20,000
Other Social, Cultural And Recreational - Printing	124-E-56900-349-000-00000-000	\$10,671	\$1,231	\$917	\$3,000
Other Social, Cultural And Recreational - Travel -	124-E-56900-355-000-00000-000	\$6,730	\$4,855	\$15,190	\$26,000
Other Social, Cultural And Recreational - Other Co	124-E-56900-399-000-00000-000	\$8,884	\$11,830	\$9,840	\$16,000
Total Social, Cultural, and Recreational Services:		\$94,289	\$95,437	\$128,520	\$191,000
Agriculture and Natural Resources					
Advertising	124-E-57900-302-000-00000-000	\$4,404	\$6,290	\$9,811	\$10,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Agriculture & Nature Resources - Communicati	124-E-57900-307-000-00000-000	\$4,816	\$4,970	\$4,216	\$5,500
Other Agriculture & Nature Resources - Maintenance	124-E-57900-335-000-00000-000	\$18,670	\$24,374	\$27,876	\$35,000
Other Agriculture & Nature Resources - Maintenance	124-E-57900-336-000-00000-000	\$36,832	\$47,768	\$46,589	\$55,000
Other Agriculture & Nature Resources - Printing, S	124-E-57900-349-000-00000-000	\$471	\$603	\$1,800	\$3,000
Travel	124-E-57900-355-000-00000-000	\$0	\$0	\$0	\$2,000
Other Agriculture & Nature Resources - Other Contr	124-E-57900-399-000-00001-000	\$77,673	\$94,656	\$92,209	\$95,000
Other Agriculture & Nature Resources - Other Contr	124-E-57900-399-000-00002-000	\$38,962	\$48,000	\$15,879	\$58,000
Total Agriculture and Natural Resources:		\$181,826	\$226,660	\$198,380	\$263,500
Total Contracted Services:		\$276,115	\$322,097	\$326,901	\$454,500
Supplies and Materials					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Custodia	124-E-56900-410-000-00000-000	\$7,876	\$11,969	\$11,007	\$15,000
Other Social, Cultural And Recreational - Office S	124-E-56900-435-000-00000-000	\$1,541	\$1,393	\$710	\$5,000
Other Social, Cultural And Recreational - Utilitie	124-E-56900-452-000-00000-000	\$137,806	\$164,091	\$167,922	\$190,000
Other Social, Cultural And Recreational - Other Su	124-E-56900-499-000-00000-000	\$4,883	\$3,319	\$5,187	\$8,843
Total Social, Cultural, and Recreational Services:		\$152,107	\$180,772	\$184,826	\$218,843
Agriculture and Natural Resources					
Other Agriculture & Nature Resources - Crushed Sto	124-E-57900-409-000-00000-000	\$9,756	\$9,194	\$10,000	\$10,000
Other Agriculture & Nature Resources - Custodial S	124-E-57900-410-000-00000-000	\$14,674	\$16,498	\$13,402	\$21,500
Other Agriculture & Nature Resources - Gasoline -	124-E-57900-425-000-00000-000	\$26,049	\$37,895	\$34,220	\$48,000
Other Agriculture & Nature Resources - Office Supp	124-E-57900-435-000-00000-000	\$575	\$765	\$594	\$1,000
Other Agriculture & Nature Resources - Utilities -	124-E-57900-452-000-00000-000	\$209,045	\$319,201	\$226,101	\$368,151
Other Agriculture & Nature Resources - Other Suppl	124-E-57900-499-000-00000-000	\$10,795	\$16,409	\$14,346	\$18,700
Other Agriculture & Nature Resources - Other Suppl	124-E-57900-499-000-00002-000	\$0	\$0	\$0	\$1,000
Total Agriculture and Natural Resources:		\$270,895	\$399,962	\$298,662	\$468,351
Total Supplies and Materials:		\$423,001	\$580,735	\$483,488	\$687,194



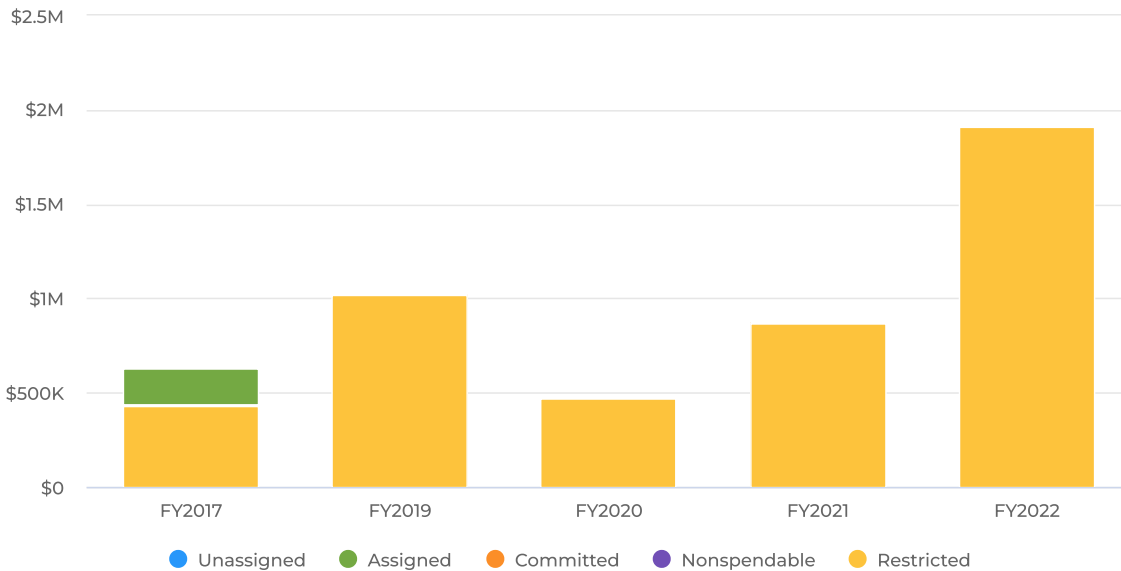
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Charges					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Building	124-E-56900-502-000-00000-000	\$11,500	\$11,500	\$11,500	\$11,500
Other Social, Cultural And Recreational - Liabilit	124-E-56900-506-000-00000-000	\$2,416	\$2,416	\$2,416	\$2,416
Other Social, Cultural And Recreational - Vehicle	124-E-56900-511-000-00000-000	\$1,600	\$1,600	\$1,600	\$1,600
Other Social, Cultural And Recreational - Workmans	124-E-56900-513-000-00000-000	\$7,192	\$7,192	\$7,192	\$7,192
Other Social, Cultural And Recreational - Other Ch	124-E-56900-599-000-00000-000	\$3,924	\$805	\$2,915	\$6,157
Total Social, Cultural, and Recreational Services:		\$26,632	\$23,513	\$25,623	\$28,865
Agriculture and Natural Resources					
Other Agriculture & Nature Resources - Building An	124-E-57900-502-000-00000-000	\$16,000	\$16,000	\$16,000	\$16,000
Other Agriculture & Nature Resources - Liability I	124-E-57900-506-000-00000-000	\$5,003	\$5,003	\$5,003	\$5,003
Other Agriculture & Nature Resources - Trustees Co	124-E-57900-510-000-00000-000	\$11,836	\$28,921	\$27,256	\$25,000
Other Agriculture & Nature Resources - Vehicle And	124-E-57900-511-000-00000-000	\$9,500	\$9,500	\$9,500	\$9,500
Other Agriculture & Nature Resources - Workmans Co	124-E-57900-513-000-00000-000	\$15,604	\$15,604	\$15,604	\$15,604
Other Agriculture & Nature Resources - Transfers	124-E-57900-590-000-00000-000	\$0	\$184,201	\$0	\$0
Total Agriculture and Natural Resources:		\$57,943	\$259,229	\$73,363	\$71,107
Total Other Charges:		\$84,575	\$282,742	\$98,985	\$99,972
Capital Outlays					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Office E	124-E-56900-719-000-00000-000	\$2,858	\$1,434	\$898	\$6,000
Other Social, Cultural And Recreational - Other Eq	124-E-56900-790-000-00000-000	\$0	\$5,062	\$6,238	\$7,499
Total Social, Cultural, and Recreational Services:		\$2,858	\$6,496	\$7,136	\$13,499
Agriculture and Natural Resources					
Other Agriculture & Nature Resources - Building Im	124-E-57900-707-000-00000-000	\$0	\$0	\$0	\$3,700
Furniture and Fixtures	124-E-57900-711-000-00000-000		\$0	\$294,123	\$75,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Agriculture & Nature Resources - Office Equi	124-E-57900-719-000-00000-000	\$0	\$0	\$1,054	\$2,000
Other Agriculture & Nature Resources - Other Equip	124-E-57900-790-000-00000-000	\$75,640	\$84,306	\$43,672	\$84,531
Other Agriculture & Nature Resources - Other Const	124-E-57900-791-000-00000-000	\$43,788	\$37,979	\$66,497	\$76,014
Total Agriculture and Natural Resources:		\$119,427	\$122,285	\$405,345	\$241,245
Total Capital Outlays:		\$122,285	\$128,781	\$412,481	\$254,744
Total Expense Objects:		\$1,982,156	\$2,400,179	\$2,406,954	\$3,106,557

Fund Balance

Projections



	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$4,194	\$2,794	\$0	-100%
Restricted	\$466,639	\$870,071	\$1,910,259	119.6%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$470,833	\$872,865	\$1,910,259	118.8%

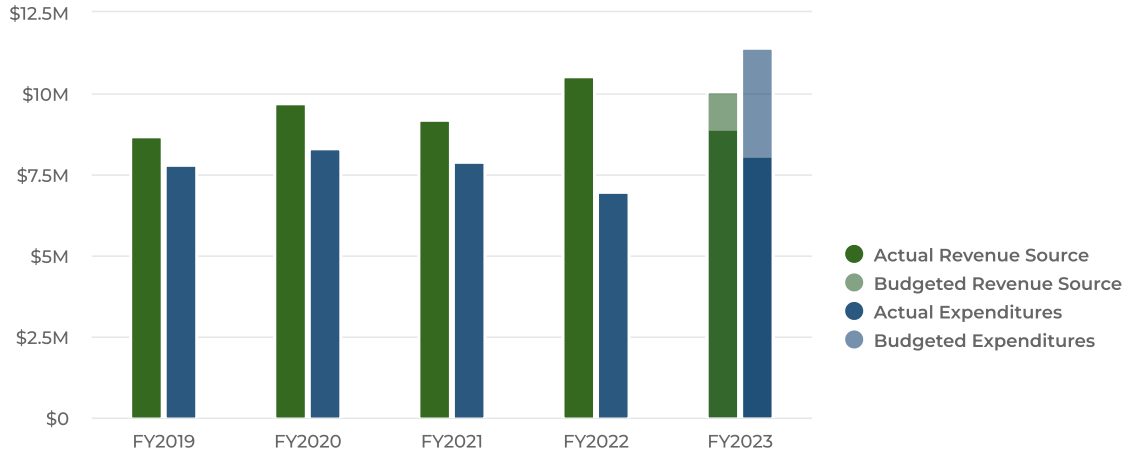




Highway / Public Works Fund

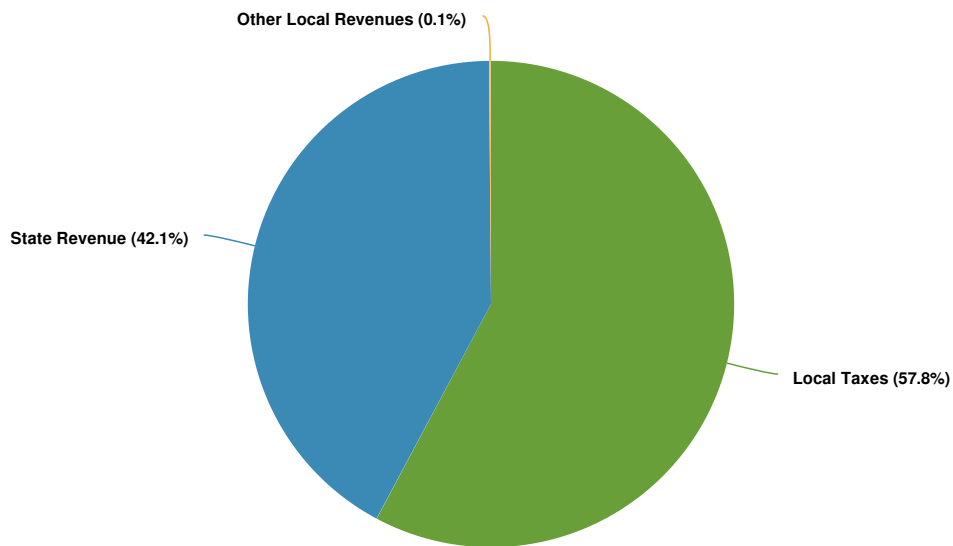
The Highway/Public Works Fund is a special revenue fund that is funded primarily by local property taxes and gasoline taxes received from the State of Tennessee. Its purpose is to maintain and improve county roads and rights of way,

Summary

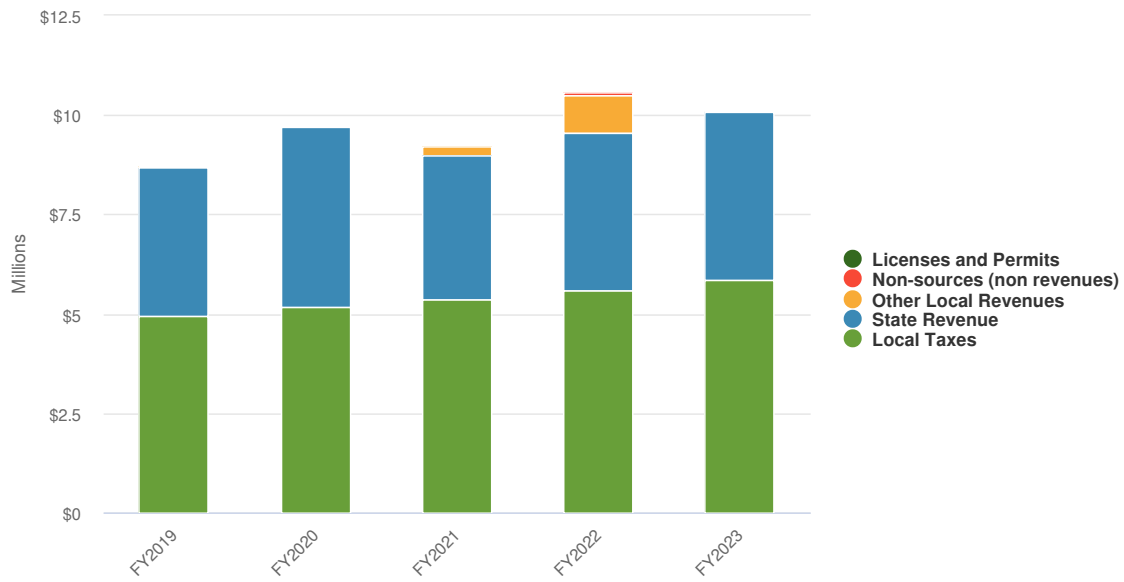


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Current Property Tax - Highway/Public Works	131-R-40110-000-000-00000-000	\$4,868,439	\$5,073,604	\$5,446,756	\$5,319,722
Trustees Collections - Prior Year - Highway/Public	131-R-40120-000-000-00000-000	\$92,837	\$90,414	\$82,655	\$92,000
Trustees Collections - Bankruptcy - Highway/Public	131-R-40125-000-000-00000-000	\$110	\$85	\$186	\$1,000
Cir Clk/Clk & Master Collections-Pr Yr - Highway/P	131-R-40130-000-000-00000-000	\$48,005	\$56,835	\$24,958	\$50,000
Interest And Penalty - Highway/Public Works	131-R-40140-000-000-00000-000	\$16,777	\$15,701	\$13,208	\$16,000
Mineral Severance Tax - Highway/Public Works	131-R-40280-000-000-00000-000	\$289,584	\$297,396	\$235,678	\$311,000
Bank Excise Tax - Highway/Public Works	131-R-40320-000-000-00000-000	\$53,535	\$56,003	\$62,173	\$56,000
Other Statutory Local Taxes	131-R-40390-000-000-00000-000		\$190	\$0	\$0
Total Local Taxes:		\$5,369,287	\$5,590,229	\$5,865,614	\$5,845,722
Licenses and Permits					
Other Permits - Highway/Public Works	131-R-41590-000-000-00000-000	\$0	\$5,000	\$0	\$0
Total Licenses and Permits:		\$0	\$5,000	\$0	\$0
Other Local Revenues					
Lease/Rentals - Highway/Public Works	131-R-44120-000-000-00000-000	\$13,200	\$13,200	\$0	\$0

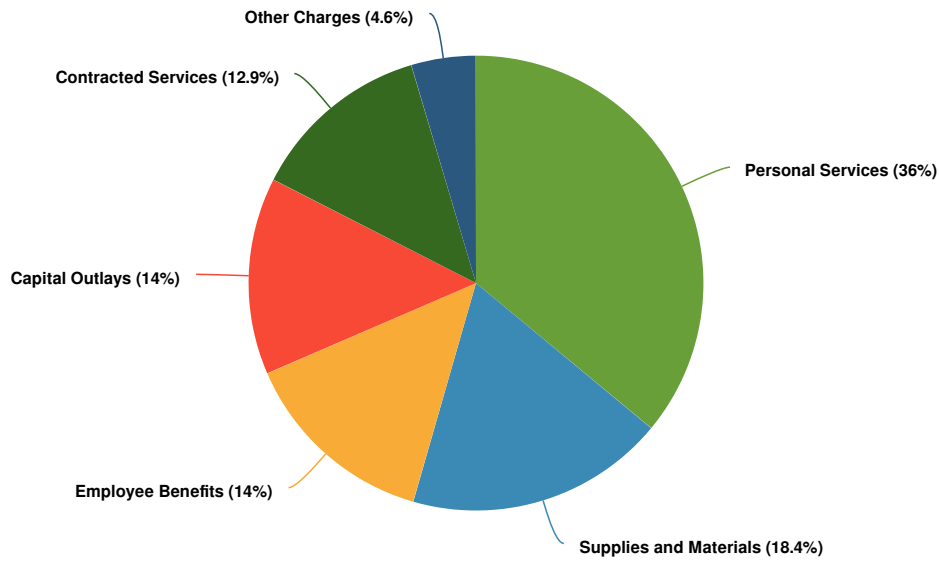


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Miscellaneous Refunds - Highway/Public Works	131-R-44170-000-000-00000-000	\$163,586	\$33,635	\$16,233	\$10,000
Sale Of Equipment - Highway/Public Works	131-R-44530-000-000-00000-000	\$51,277	\$6,869	\$16,926	\$1,500
Sale of Property	131-R-44540-000-000-00000-000		\$855,698	\$0	\$0
Contributions & Gifts	131-R-44570-000-000-00000-000		\$1,000	\$0	\$0
Total Other Local Revenues:		\$228,062	\$910,401	\$33,159	\$11,500
State Revenue					
Bridge Program - Highway/Public Works	131-R-46410-000-000-00000-000	\$0	\$0	\$0	\$55,000
State Aid Program - Highway/Public Works	131-R-46420-000-000-00000-000	\$33,284	\$0	\$0	\$600,000
Contracted Prisoner Boarding	131-R-46915-000-000-00000-000		\$0	\$8,157	\$0
Gasoline And Motor Fuel Tax - Highway/Public Works	131-R-46920-000-000-00000-000	\$3,494,267	\$3,879,920	\$2,974,976	\$3,500,000
Petroleum Special Tax - Highway/Public Works	131-R-46930-000-000-00000-000	\$82,251	\$102,136	\$65,259	\$100,000
Total State Revenue:		\$3,609,802	\$3,982,056	\$3,048,392	\$4,255,000
Non-sources (non revenues)					
Insurance Recovery - Highway/Public Works	131-R-49700-000-000-00000-000	\$0	\$89,433	\$0	\$0
Total Non-sources (non revenues):		\$0	\$89,433	\$0	\$0
Total Revenue Source:		\$9,207,151	\$10,577,119	\$8,947,165	\$10,112,222

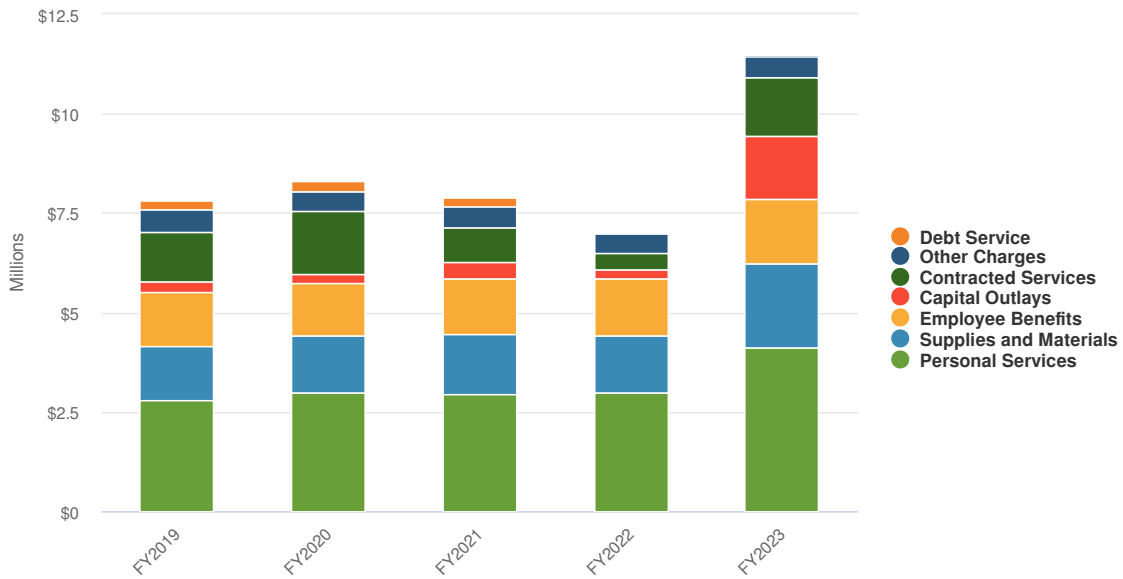


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Highway					
Administration - County Official/Administrative Of	131-E-61000-101-000-00000-000	\$116,792	\$126,814	\$105,518	\$130,642
Administration - Assistant(s) - Highway/Public Wor	131-E-61000-103-000-00000-000	\$98,800	\$107,279	\$90,267	\$111,759
Administration - Accountants/Bookkeepers - Highway	131-E-61000-119-000-00000-000	\$56,478	\$60,208	\$51,072	\$63,232
Administration - Clerical Personnel - Highway/Publ	131-E-61000-162-000-00000-000	\$34,505	\$41,602	\$35,615	\$46,239
Administration - Overtime Pay - Highway/Public Wor	131-E-61000-187-000-00000-000	\$2,100	\$2,200	\$2,300	\$3,400
Administration - Board And Committee Members Fees	131-E-61000-191-000-00000-000	\$67,200	\$67,200	\$55,200	\$67,200
Highway And Bridge Maintenance - Equipment Operato	131-E-62000-143-000-00000-000	\$1,288,006	\$1,313,168	\$1,285,061	\$1,870,000
Highway And Bridge Maintenance - Truck Drivers - H	131-E-62000-147-000-00000-000	\$840,366	\$701,874	\$684,420	\$1,070,000
Highway And Bridge Maintenance - Laborers - Highwa	131-E-62000-149-000-00000-000	\$134,297	\$209,020	\$205,857	\$283,000
Operation And Maintenance Of Equipment - Foremen -	131-E-63100-141-000-00000-000	\$60,580	\$62,547	\$52,920	\$65,520
Operation And Maintenance Of Equipment - Mechanic{	131-E-63100-142-000-00000-000	\$202,383	\$215,516	\$196,024	\$280,000
Operation And Maintenance Of Equipment - Laborers	131-E-63100-149-000-00000-000	\$55,782	\$92,711	\$91,063	\$131,000
Total Highway:		\$2,957,289	\$3,000,138	\$2,855,317	\$4,121,992
Total Personal Services:		\$2,957,289	\$3,000,138	\$2,855,317	\$4,121,992
Employee Benefits					
Highway					
Employee Benefits - Social Security - Highway/Publ	131-E-66000-201-000-00000-000	\$177,529	\$180,522	\$168,515	\$260,214
Employee Benefits - State Retirement - Highway/Pub	131-E-66000-204-000-00000-000	\$273,325	\$297,235	\$297,791	\$446,141
Employee Benefits - Employee And Dependent Insuran	131-E-66000-205-000-00000-000	\$802,401	\$802,401	\$577,886	\$755,885
Employee Benefits - Unemployment Compensation - Hi	131-E-66000-210-000-00000-000	\$2,266	\$3,923	\$8,586	\$10,000
Employee Benefits - Employer Medicare Liability -	131-E-66000-212-000-00000-000	\$41,768	\$42,366	\$39,465	\$60,857
Termination Benefits	131-E-66000-214-000-00000-000	\$103,276	\$92,037	\$5,613	\$75,000
Total Highway:		\$1,400,564	\$1,418,483	\$1,097,855	\$1,608,097
Total Employee Benefits:		\$1,400,564	\$1,418,483	\$1,097,855	\$1,608,097
Contracted Services					
Highway					
Administration - Dues And Memberships - Highway/Pu	131-E-61000-320-000-00000-000	\$4,973	\$4,678	\$280	\$5,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Administration - Legal Notices, Recording And Cour	131-E-61000-332-000-00000-000	\$0	\$295	\$317	\$500
Administration - Licenses - Highway/Public Works	131-E-61000-333-000-00000-000	\$0	\$235	\$100	\$200
Administration - Maintenance Agreements - Highway/	131-E-61000-334-000-00000-000	\$1,500	\$2,215	\$1,515	\$2,500
Administration - Maintenance And Repair Services-O	131-E-61000-337-000-00000-000	\$232	\$1,392	\$330	\$1,700
Administration - Postal Charges - Highway/Public W	131-E-61000-348-000-00000-000	\$0	\$403	\$458	\$500
Administration - Printing, Stationery And Forms -	131-E-61000-349-000-00000-000	\$0	\$0	\$335	\$500
Administration - Rentals - Highway/Public Works	131-E-61000-351-000-00000-000	\$3,674	\$4,357	\$2,914	\$5,000
Administration - Travel - Highway/Public Works	131-E-61000-355-000-00000-000	\$500	\$750	\$175	\$1,000
Administration - Other Contracted Services - Highw	131-E-61000-399-000-00000-000	\$2,707	\$3,466	\$3,426	\$4,200
Highway And Bridge Maintenance - Consultants - Hig	131-E-62000-308-000-00000-000	\$0	\$0	\$0	\$4,000
Highway And Bridge Maintenance - Engineering Servi	131-E-62000-321-000-00000-000	\$2,205	\$1,400	\$18,651	\$20,000
Highway And Bridge Maintenance - Licenses - Highwa	131-E-62000-333-000-00000-000	\$0	\$200	\$0	\$100
Highway And Bridge Maintenance - Rentals - Highway	131-E-62000-351-000-00000-000	\$245	\$0	\$0	\$1,000
Highway And Bridge Maintenance - Other Contracted	131-E-62000-399-000-00000-000	\$318,237	\$284,507	\$269,455	\$320,000
Operation And Maintenance Of Equipment - Freight E	131-E-63100-327-000-00000-000	\$0	\$0	\$0	\$500
Operation And Maintenance Of Equipment - Maintenan	131-E-63100-336-000-00000-000	\$84,479	\$86,622	\$74,053	\$95,000
Operation And Maintenance Of Equipment - Tow-In Se	131-E-63100-353-000-00000-000	\$910	\$450	\$1,000	\$1,200
Other Charges - Communication - Highway/Public Wor	131-E-65000-307-000-00000-000	\$9,365	\$6,190	\$4,658	\$12,000
Capital Outlay - Other Contracted Services - Highw	131-E-68000-399-000-00000-000	\$434,203	\$0	\$210,625	\$1,000,000
Total Highway:		\$863,230	\$397,160	\$588,293	\$1,474,900
Total Contracted Services:		\$863,230	\$397,160	\$588,293	\$1,474,900
Supplies and Materials					
Highway					
Administration - Data Processing Supplies - Highwa	131-E-61000-411-000-00000-000	\$2,237	\$2,598	\$2,241	\$2,400
Administration - Office Supplies - Highway/Public	131-E-61000-435-000-00000-000	\$3,142	\$1,387	\$1,321	\$3,500
Highway And Bridge Maintenance - Asphalt-Hot Mix -	131-E-62000-404-000-00000-000	\$900,000	\$773,345	\$958,818	\$950,000
Highway And Bridge Maintenance - Asphalt-Liquid -	131-E-62000-405-000-00000-000	\$13,033	\$15,287	\$20,000	\$20,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Highway And Bridge Maintenance - Concrete - Highwa	131-E-62000-408-000-00000-000	\$0	\$0	\$0	\$1,000
Highway And Bridge Maintenance - Crushed Stone - H	131-E-62000-409-000-00000-000	\$72,243	\$65,456	\$150,000	\$150,000
Highway And Bridge Maintenance - Other Road Materi	131-E-62000-436-000-00000-000	\$0	\$2,000	\$0	\$2,000
Highway And Bridge Maintenance - Pipe-Metal - High	131-E-62000-440-000-00000-000	\$36,135	\$0	\$99,936	\$100,000
Highway And Bridge Maintenance - Road Signs - High	131-E-62000-443-000-00000-000	\$42,605	\$41,689	\$60,000	\$60,000
Highway And Bridge Maintenance - Salt - Highway/Pu	131-E-62000-444-000-00000-000	\$68,418	\$33,103	\$20,000	\$78,000
Highway And Bridge Maintenance - Small Tools - Hig	131-E-62000-446-000-00000-000	\$0	\$0	\$470	\$500
Highway And Bridge Maintenance - Chemicals - Highw	131-E-62000-468-000-00000-000	\$1,001	\$4,000	\$10,198	\$12,500
Highway And Bridge Maintenance - Other Supplies An	131-E-62000-499-000-00000-000	\$228	\$3,000	\$125	\$3,000
Operation And Maintenance Of Equipment - Diesel Fu	131-E-63100-412-000-00000-000	\$84,769	\$134,681	\$107,320	\$250,000
Operation And Maintenance Of Equipment - Equipment	131-E-63100-416-000-00000-000	\$72,622	\$73,772	\$63,231	\$85,000
Operation And Maintenance Of Equipment - Equipment	131-E-63100-417-000-00000-000	\$73,571	\$60,708	\$73,937	\$85,000
Operation And Maintenance Of Equipment - Food Supp	131-E-63100-422-000-00000-000	\$560	\$381	\$166	\$1,000
Operation And Maintenance Of Equipment - Garage Su	131-E-63100-424-000-00000-000	\$2,009	\$4,852	\$1,617	\$5,000
Operation And Maintenance Of Equipment - Gasoline	131-E-63100-425-000-00000-000	\$59,425	\$118,948	\$88,512	\$160,000
Operation And Maintenance Of Equipment - Lubricant	131-E-63100-433-000-00000-000	\$4,439	\$5,910	\$5,894	\$10,000
Operation And Maintenance Of Equipment - Propane G	131-E-63100-442-000-00000-000	\$0	\$0	\$0	\$1,500
Operation And Maintenance Of Equipment - Small Too	131-E-63100-446-000-00000-000	\$1,169	\$1,826	\$1,291	\$2,000
Operation And Maintenance Of Equipment - Tires And	131-E-63100-450-000-00000-000	\$36,552	\$47,718	\$57,400	\$60,000
Operation And Maintenance Of Equipment - Other Sup	131-E-63100-499-000-00000-000	\$2,439	\$2,853	\$3,044	\$5,000
Other Charges - Electricity - Highway/Public Works	131-E-65000-415-000-00000-000	\$25,721	\$25,687	\$18,947	\$40,000
Other Charges - Natural Gas - Highway/Public Works	131-E-65000-434-000-00000-000	\$6,241	\$7,619	\$3,733	\$18,000
Other Charges - Water And Sewer - Highway/Public W	131-E-65000-454-000-00000-000	\$2,790	\$2,420	\$2,051	\$6,000
Total Highway:		\$1,511,350	\$1,429,239	\$1,750,250	\$2,111,400
Total Supplies and Materials:		\$1,511,350	\$1,429,239	\$1,750,250	\$2,111,400
Other Charges					
Highway					

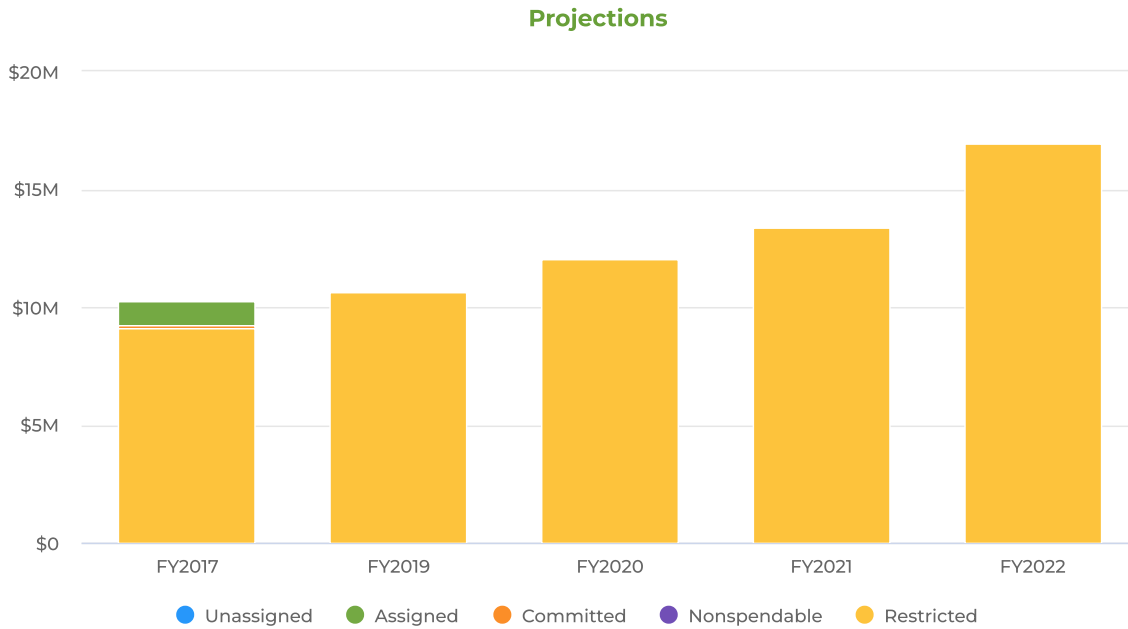


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Administration - Other Charges - Highway/Public Wo	131-E-61000-599-000-00000-000	\$2,097	\$929	\$1,321	\$2,500
Other Charges - Building And Contents Insurance -	131-E-65000-502-000-00000-000	\$4,500	\$4,500	\$4,500	\$4,500
Other Charges - Judgments - Highway/Public Works	131-E-65000-505-000-00000-000	\$0	\$0	\$0	\$1,000
Other Charges - Liability Insurance - Highway/Publ	131-E-65000-506-000-00000-000	\$34,100	\$34,100	\$34,100	\$34,100
Other Charges - Premiums On Corporate Surety Bonds	131-E-65000-508-000-00000-000	\$156	\$203	\$266	\$1,000
Other Charges - Trustees Commission - Highway/Publ	131-E-65000-510-000-00000-000	\$138,785	\$147,526	\$144,543	\$149,000
Other Charges - Vehicle And Equipment Insurance -	131-E-65000-511-000-00000-000	\$63,000	\$63,000	\$63,000	\$63,000
Employee Benefits - Workmans Compensation Insuranc	131-E-66000-513-000-00000-000	\$270,911	\$270,911	\$270,911	\$270,911
Total Highway:		\$513,549	\$521,169	\$518,641	\$526,011
Total Other Charges:		\$513,549	\$521,169	\$518,641	\$526,011
Debt Service					
Debt Service					
Highways And Streets - Principal On Notes - Highwa	131-E-82120-602-000-00000-000	\$250,000	\$0	\$0	\$0
Highways And Streets - Interest On Notes - Highway	131-E-82220-604-000-00000-000	\$5,800	\$0	\$0	\$0
Total Debt Service:		\$255,800	\$0	\$0	\$0
Total Debt Service:		\$255,800	\$0	\$0	\$0
Capital Outlays					
Highway					
Administration - Building Construction - Highway/P	131-E-61000-706-000-00000-000	\$5,474	\$0	\$0	\$5,500
Administration - Building Improvements - Highway/P	131-E-61000-707-000-00000-000	\$4,656	\$1,895	\$0	\$5,000
Administration - Office Equipment - Highway/Public	131-E-61000-719-000-00000-000	\$8,606	\$0	\$0	\$9,000
Capital Outlay - Bridge Construction - Highway/Pub	131-E-68000-705-000-00000-000	\$0	\$4,950	\$0	\$250,000
Building Construction	131-E-68000-706-000-00000-000	\$0	\$22,381	\$848,192	\$860,000
Building Improvements	131-E-68000-707-000-00000-000	\$0	\$3,544	\$50,000	\$50,000
Capital Outlay - Highway Equipment - Highway/Publi	131-E-68000-714-000-00000-000	\$359,485	\$189,025	\$390,612	\$400,000
Capital Outlay - Motor Vehicles - Highway/Public W	131-E-68000-718-000-00000-000	\$24,000	\$15,225	\$24,000	\$24,000
Capital Outlay - Plant Operation Equipment - Highw	131-E-68000-720-000-00000-000	\$0	\$0	\$182	\$0
Total Highway:		\$402,221	\$237,021	\$1,312,986	\$1,603,500



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Total Capital Outlays:		\$402,221	\$237,021	\$1,312,986	\$1,603,500
Total Expense Objects:		\$7,904,002	\$7,003,210	\$8,123,342	\$11,445,900

Fund Balance



	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$41,479	\$27,645	\$0	-100%
Restricted	\$12,055,760	\$13,358,909	\$16,946,630	26.9%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$12,097,239	\$13,386,554	\$16,946,630	26.6%



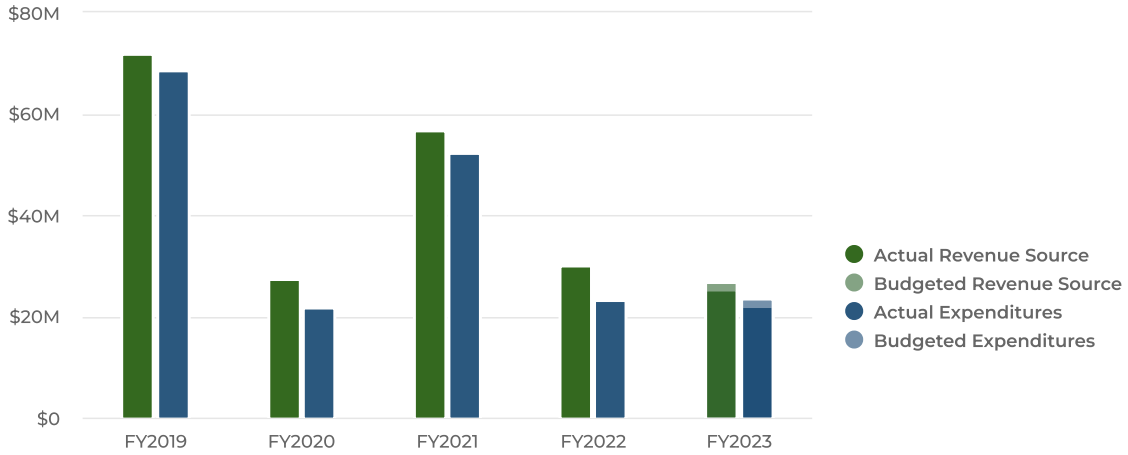


General Debt Service Fund

The General Debt Service Fund is a debt service fund that serves as a repository for funds for the payment of principal and interest on debt. The General Debt Service fund is used primarily to fund county building debt that is unrelated to elementary and middle schools. In certain circumstances, an elementary or middle school construction project bond issue may be repaid from the General Debt Service Fund.

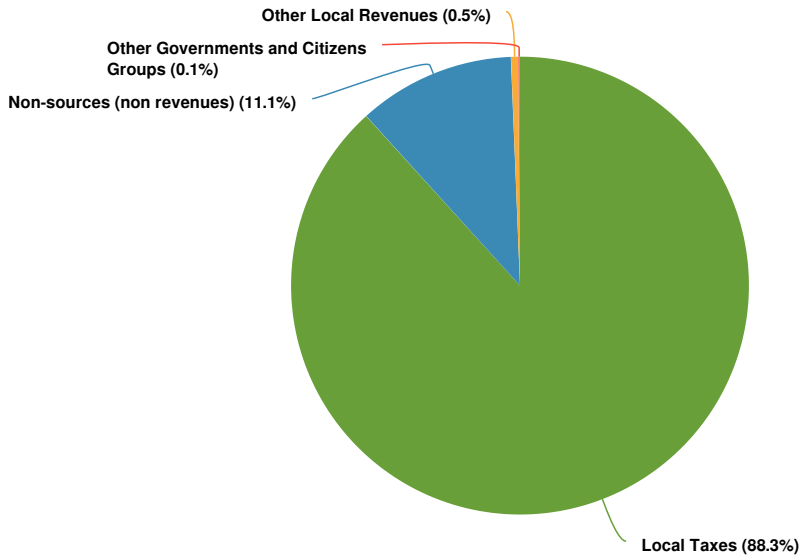
Major funding sources for the General Debt Service Fund include local property taxes, wheel taxes, and adequate facilities taxes.

Summary

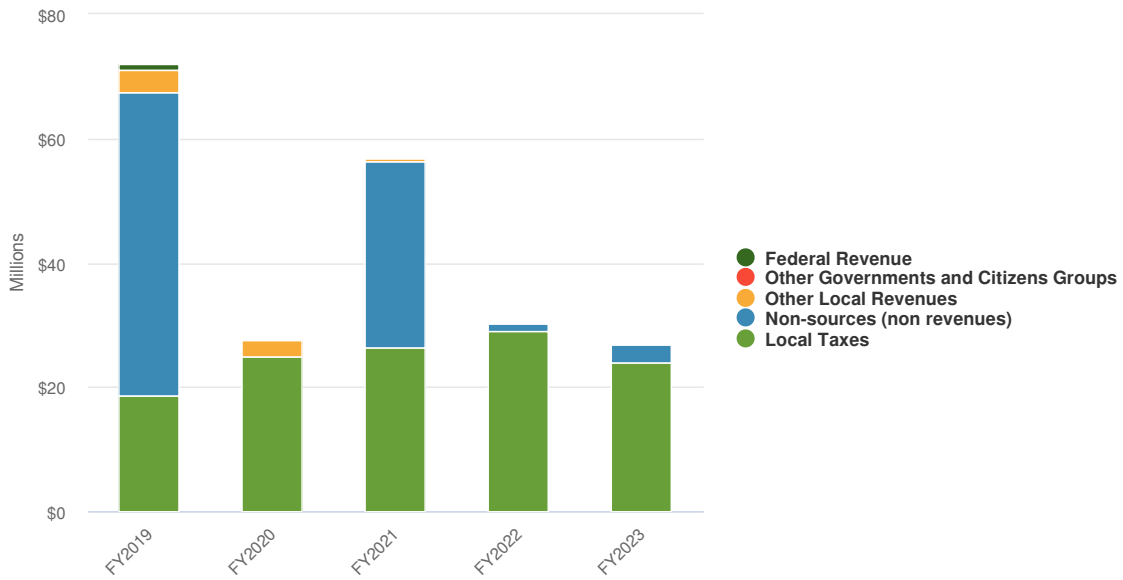


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Current Property Tax - General Debt Service	151-R-40110-000-000-00000-000	\$12,916,458	\$13,458,019	\$12,744,914	\$12,247,436

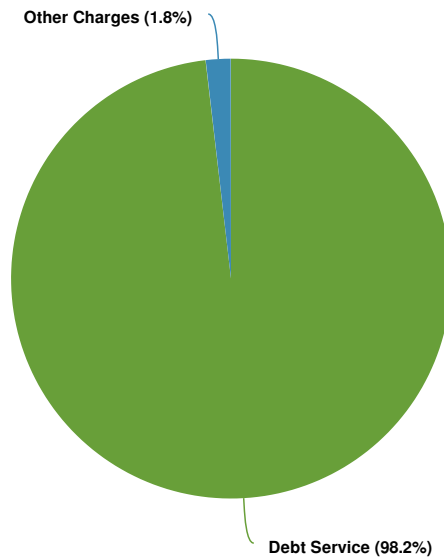


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Trustees Collections - Prior Year - General Debt S	151-R-40120-000-000-00000-000	\$246,308	\$239,874	\$220,068	\$200,000
Trustees Collections - Bankruptcy - General Debt S	151-R-40125-000-000-00000-000	\$291	\$227	\$493	\$0
Cir Clk/Clk & Master Collections-Pr Yr - General D	151-R-40130-000-000-00000-000	\$109,517	\$162,093	\$64,758	\$120,000
Interest And Penalty - General Debt Service	151-R-40140-000-000-00000-000	\$44,511	\$41,654	\$34,621	\$35,000
Wheel Tax - General Debt Service	151-R-40240-000-000-00000-000	\$3,180,998	\$3,467,177	\$2,694,965	\$3,000,000
Litigation Tax-Jail, Wrkhse, Courthouse - General	151-R-40266-000-000-00000-000	\$271,003	\$314,091	\$237,805	\$280,000
Adequate Facilities/Development Tax - General Debt	151-R-40285-000-000-00000-000	\$9,343,436	\$11,290,947	\$6,233,366	\$8,000,000
Bank Excise Tax - General Debt Service	151-R-40320-000-000-00000-000	\$142,032	\$148,539	\$143,140	\$0
151 R 40390 000 000 000000 000 description	151-R-40390-000-000-00000-000	\$0	\$505	\$0	\$0
Total Local Taxes:		\$26,254,553	\$29,123,125	\$22,374,129	\$23,882,436
Other Local Revenues					
Interest Earned - General Debt Service	151-R-44110-000-000-00000-000	\$110,546	\$122,953	\$2,964,795	\$140,000
Miscellaneous Refunds - General Debt Service	151-R-44170-000-000-00000-000	\$464,082	\$61	\$0	\$0
Total Other Local Revenues:		\$574,628	\$123,013	\$2,964,795	\$140,000
Federal Revenue					
Tax Credit Bond Rebate - General Debt Service	151-R-47715-000-000-00000-000	\$41,967	\$0	\$0	\$0
Total Federal Revenue:		\$41,967	\$0	\$0	\$0
Other Governments and Citizens Groups					
Contributions - General Debt Service	151-R-48130-000-000-00000-000	\$0	\$31,140	\$0	\$31,140
Total Other Governments and Citizens Groups:		\$0	\$31,140	\$0	\$31,140
Non-sources (non revenues)					
Refunding Debt Issued - General Debt Service	151-R-49400-000-000-00000-000	\$29,035,000	\$0	\$0	\$0
Premiums On Debt Issued - General Debt Service	151-R-49410-000-000-00000-000	\$1,026,107	\$0	\$0	\$0
Transfers In - General Debt Service	151-R-49800-000-000-00000-000	\$0	\$1,000,000	\$0	\$3,000,000
Total Non-sources (non revenues):		\$30,061,107	\$1,000,000	\$0	\$3,000,000
Total Revenue Source:		\$56,932,255	\$30,277,279	\$25,338,924	\$27,053,576

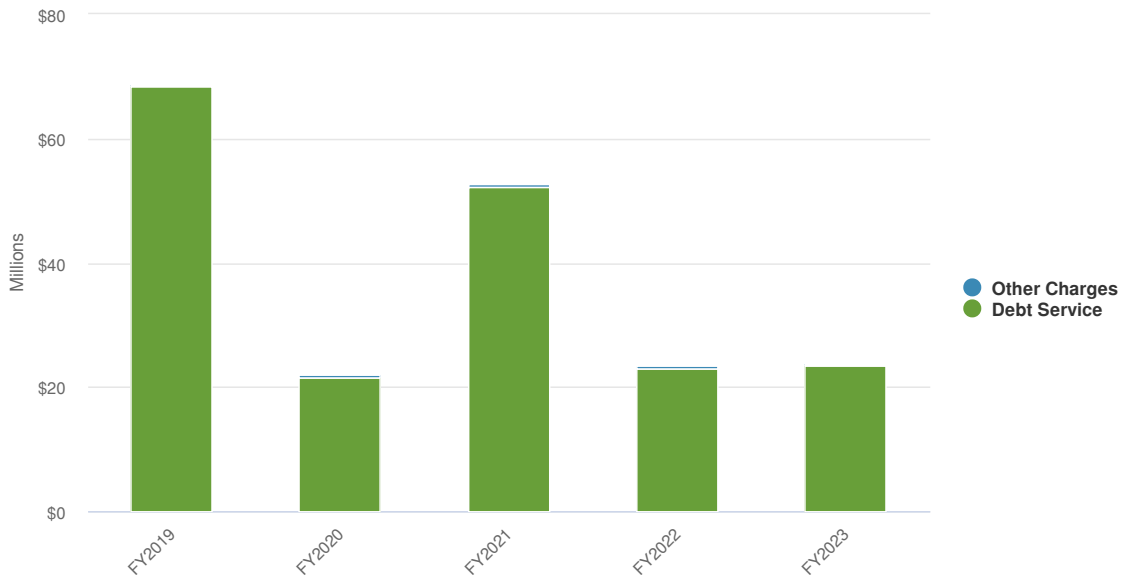


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Other Charges					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Debt Service					
General Government - Trustees Commission - General	151-E-82310-510-000-00000-000	\$392,776	\$432,401	\$379,188	\$437,000
Total Debt Service:		\$392,776	\$432,401	\$379,188	\$437,000
Total Other Charges:		\$392,776	\$432,401	\$379,188	\$437,000
Debt Service					
Debt Service					
General Government - Principal On Bonds - Library	151-E-82110-601-000-00001-000	\$110,000	\$115,000	\$120,000	\$120,000
General Government - Principal On Bonds - Expo	151-E-82110-601-000-00002-000	\$425,000	\$445,000	\$470,000	\$470,000
General Government - Principal On Bonds - .2805%	151-E-82110-601-000-00012-000	\$1,061,693	\$1,049,070	\$1,046,264	\$1,046,264
General Government - Principal On Bonds - .09%	151-E-82110-601-000-00013-000	\$118,500	\$118,500	\$118,500	\$118,500
Principal On Bonds - Jail/WEMA	151-E-82110-601-205-00014-000	\$0	\$200,000	\$0	\$1,060,000
Principal On Bonds - 28.05%	151-E-82110-601-205-00017-000	\$0	\$16,590	\$16,985	\$16,985
General Government - Principal On Notes - Jail Ren	151-E-82110-602-000-00001-000	\$155,000	\$0	\$0	\$0
General Government - Principal On Notes - Expo	151-E-82110-602-000-00002-000	\$130,000	\$135,000	\$140,000	\$140,000
General Government - Fred's Bldg	151-E-82110-602-000-00015-000	\$0	\$195,000	\$205,000	\$205,000
General Government - Interest On Bonds - Library	151-E-82210-603-000-00001-000	\$65,225	\$61,925	\$58,475	\$58,475
General Government - Interest On Bonds - Expo	151-E-82210-603-000-00002-000	\$276,175	\$254,925	\$232,675	\$232,675
General Government - Interest On Bonds - .2805%	151-E-82210-603-000-00012-000	\$147,234	\$104,767	\$52,313	\$52,313
General Government - Interest On Bonds - .09%	151-E-82210-603-000-00013-000	\$47,410	\$7,406	\$2,666	\$2,666
Interest on Bonds - Jail Wema Stations	151-E-82210-603-000-00014-000	\$222,580	\$1,097,656	\$543,828	\$1,087,656
Interest On Bonds - 28.05%	151-E-82210-603-205-00017-000	\$0	\$38,956	\$38,624	\$38,624
General Government - Interest On Notes - Jail Reno	151-E-82210-604-000-00001-000	\$7,502	\$0	\$0	\$0
General Government - Interest On Notes - Expo	151-E-82210-604-000-00002-000	\$32,361	\$28,175	\$23,828	\$23,828
General Government - Fred's Bldg	151-E-82210-604-000-00015-000	\$0	\$18,045	\$14,828	\$14,828
General Government - Other Debt Service - General	151-E-82310-699-000-00000-000	\$11,875	\$14,525	\$9,825	\$34,000
Education - Principal On Bonds - LHS	151-E-82130-601-000-00001-000	\$2,240,000	\$2,755,000	\$2,885,000	\$2,885,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Education - Principal On Bonds - Old LHS Admin	151-E-82130-601-000-00006-000	\$570,000	\$600,000	\$630,000	\$630,000
Education - Principal On Bonds - MJ Middle	151-E-82130-601-000-00007-000	\$1,410,000	\$1,480,000	\$1,555,000	\$1,555,000
Education - Indoor Practice Facilities - Principal	151-E-82130-601-000-00010-000	\$110,000	\$117,881	\$120,000	\$120,000
Education - Principal On Bonds - MJ land	151-E-82130-601-000-00011-000	\$230,000	\$240,000	\$250,000	\$250,000
Education - Principal On Bonds - MJHS .7195%	151-E-82130-601-000-00012-000	\$2,723,308	\$2,690,930	\$2,683,736	\$2,683,735
Education - Principal On Bonds - WHS .91%	151-E-82130-601-000-00013-000	\$1,381,500	\$1,381,500	\$1,381,500	\$1,381,500
Education - Principal On Bonds - GHHS	151-E-82130-601-000-00014-000	\$100,000	\$100,000	\$100,000	\$100,000
Education - Principal On Bonds	151-E-82130-601-000-00015-000	\$185,000	\$0	\$0	\$0
Watertown Refunding Bonds - Principal	151-E-82130-601-000-00017-000	\$100,000	\$193,410	\$198,015	\$198,015
Principal on Bonds	151-E-82130-601-205-00016-000	\$70,000	\$70,000	\$0	\$75,000
Education - Interest On Bonds - LHS	151-E-82230-603-000-00001-000	\$1,922,100	\$1,810,100	\$1,672,350	\$1,672,350
Education - Interest On Bonds - Old LHS Admin	151-E-82230-603-000-00006-000	\$421,613	\$393,113	\$363,113	\$363,113
Education - Interest On Bonds - MJ Middle	151-E-82230-603-000-00007-000	\$2,025,850	\$1,955,350	\$1,881,350	\$1,881,350
Education - Interest On Bonds - MJ High ref	151-E-82230-603-000-00008-000	\$218,400	\$218,400	\$218,400	\$218,400
Education - Interest on Bonds - Indoor Practice	151-E-82230-603-000-00010-000	\$123,381	\$115,000	\$112,131	\$112,131
Education - Interest On Bonds - MJ Land	151-E-82230-603-000-00011-000	\$144,356	\$132,856	\$120,856	\$120,856
Education - Interest On Bonds - MJHS .7195%	151-E-82230-603-000-00012-000	\$377,666	\$268,733	\$134,187	\$134,187
Education - Interest On Bonds - WHS .91%	151-E-82230-603-000-00013-000	\$552,721	\$86,344	\$31,084	\$31,086
Education - Interest On Bonds - GHHS	151-E-82230-603-000-00014-000	\$3,861,538	\$3,857,538	\$3,853,538	\$3,853,538
Education - Interest On Bonds	151-E-82230-603-000-00015-000	\$22,196	\$0	\$0	\$0
Watertown Refunding Bonds - Interest	151-E-82230-603-000-00017-000	\$59,138	\$454,154	\$450,286	\$450,286
Interest on Bonds	151-E-82230-603-205-00016-000	\$160,701	\$190,800	\$94,700	\$189,400
Education - Principal on Bonds	151-E-82330-601-000-00000-000	\$30,090,872	\$0	\$0	\$0
Education - Underwriters Discount - General Debt S	151-E-82330-605-000-00000-000	\$179,356	\$0	\$0	\$0
Education - Other Debt Issuance Charges - General	151-E-82330-606-000-00000-000	\$94,769	\$0	\$0	\$0
Total Debt Service:		\$52,185,018	\$23,011,649	\$21,829,056	\$23,626,761



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Total Debt Service:		\$52,185,018	\$23,011,649	\$21,829,056	\$23,626,761
Total Expense Objects:		\$52,577,794	\$23,444,050	\$22,208,244	\$24,063,761

Fund Balance

Projections



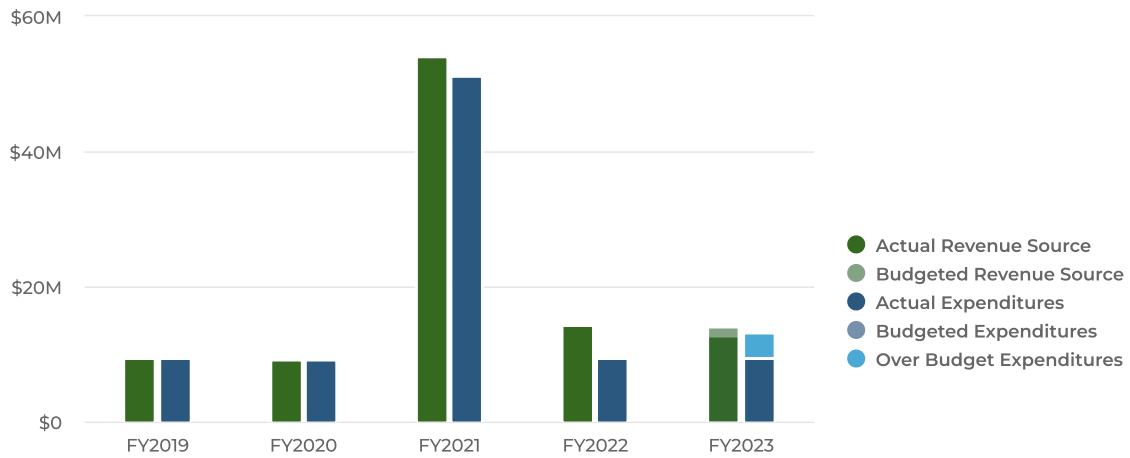
	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$558,113	\$524,164	\$470,908	-10.2%
Restricted	\$29,837,818	\$34,225,488	\$41,310,420	20.7%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$30,395,931	\$34,749,652	\$41,781,328	20.2%



Rural Debt Service Fund

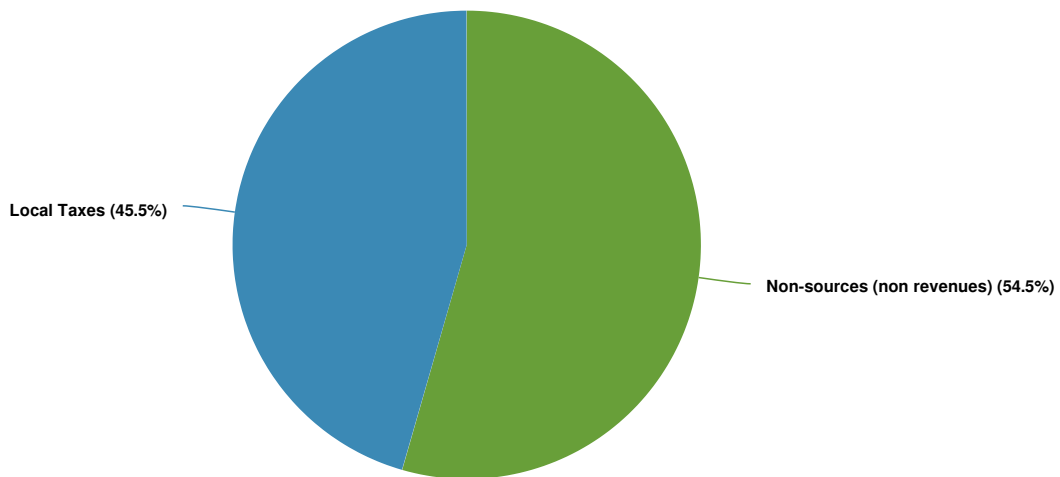
The Rural Debt Service Fund is a debt service fund that is a repository making principal and interest payments on debt. The primary source of funding for the Rural Debt Service is sales tax collections from outside the city limits of Wilson County's three cities, and transfers of sales tax revenue from the Special Purpose Tax Fund. The Rural Debt Service Fund is exclusively used to pay principal and interest payments on elementary and middle schools.

Summary

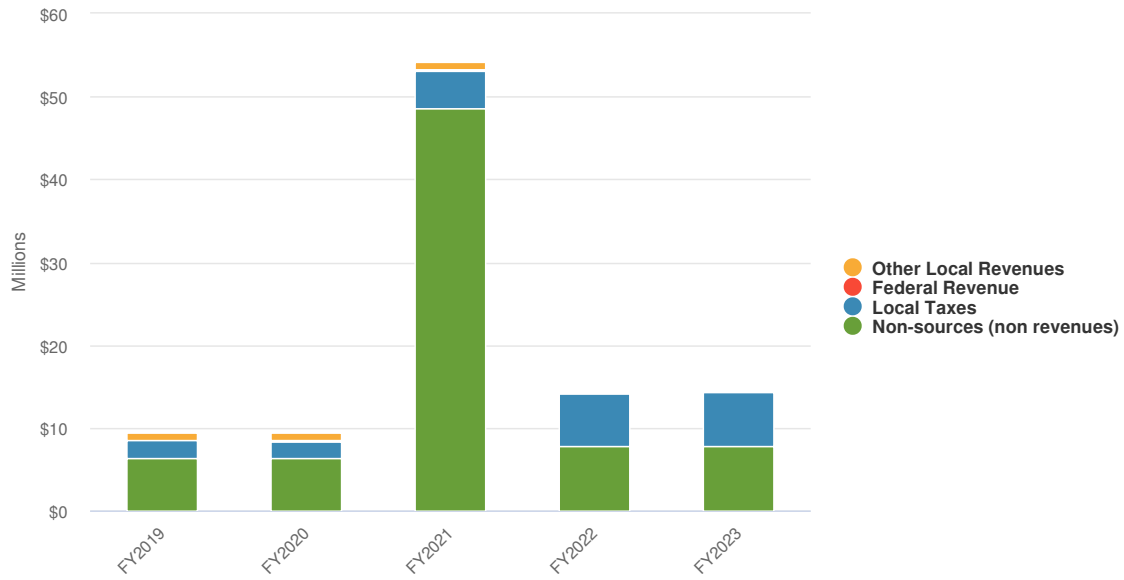


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

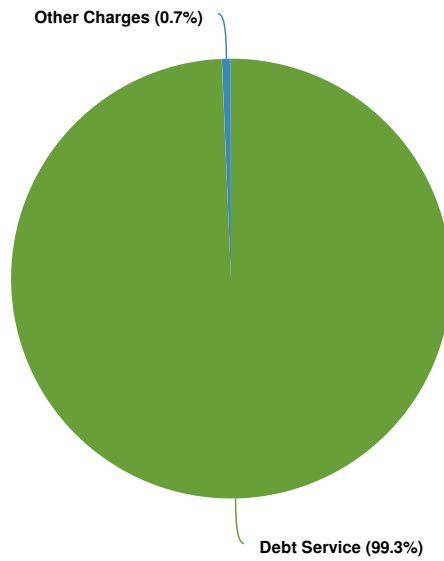


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Local Option Sales Tax - Rural Debt Service	152-R-40210-000-000-00000-000	\$4,564,337	\$6,364,008	\$5,125,269	\$6,500,000
Total Local Taxes:		\$4,564,337	\$6,364,008	\$5,125,269	\$6,500,000
Other Local Revenues					
Miscellaneous Refunds - Rural Debt Service	152-R-44170-000-000-00000-000	\$953,577	\$232,881	\$0	\$0
Total Other Local Revenues:		\$953,577	\$232,881	\$0	\$0
Federal Revenue					
Tax Credit Bond Rebate - Rural Debt Service	152-R-47715-000-000-00000-000	\$58,327	\$19,349	\$0	\$0
Total Federal Revenue:		\$58,327	\$19,349	\$0	\$0
Non-sources (non revenues)					
Refunding Debt Issued	152-R-49400-000-205-00000-000	\$41,815,000	\$0	\$0	\$0
Transfers In - Rural Debt Service	152-R-49800-000-000-00000-000	\$6,773,243	\$7,773,243	\$7,773,243	\$373,243
Transfers In - Rural Debt Service	152-R-49800-000-000-00001-000	\$0	\$0	\$0	\$7,400,000
Total Non-sources (non revenues):		\$48,588,243	\$7,773,243	\$7,773,243	\$7,773,243
Total Revenue Source:		\$54,164,484	\$14,389,481	\$12,898,512	\$14,273,243

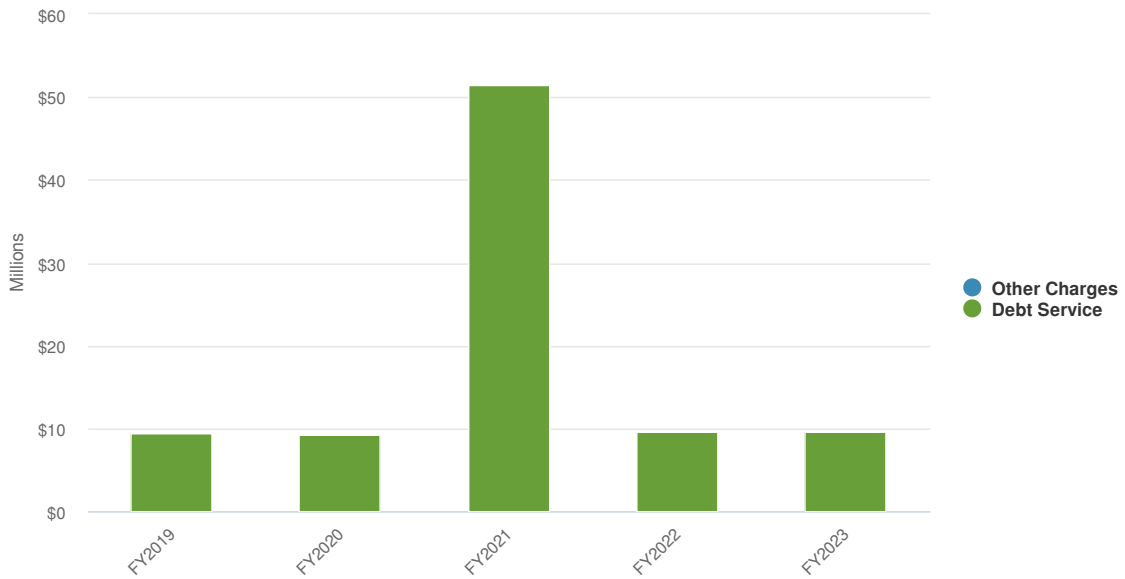


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Other Charges					



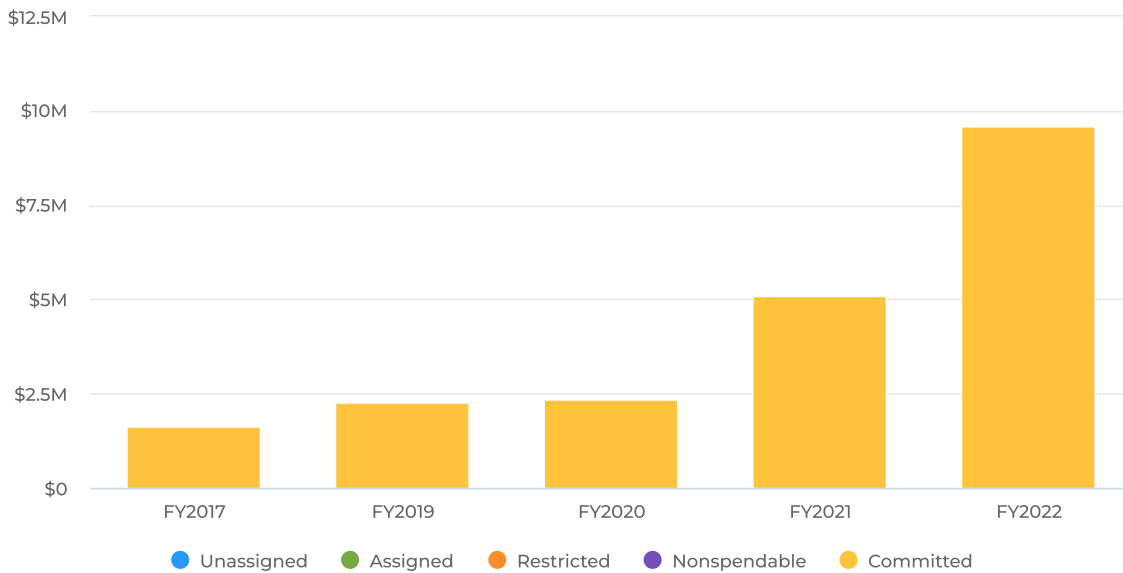
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Debt Service					
Education - Trustees Commission - Rural Debt Servi	152-E-82330-510-000-00000-000	\$43,908	\$62,511	\$51,253	\$63,000
Total Debt Service:		\$43,908	\$62,511	\$51,253	\$63,000
Total Other Charges:		\$43,908	\$62,511	\$51,253	\$63,000
Debt Service					
Debt Service					
Education - Refunding Bonds Interest	152-E-82210-603-000-00014-000	\$50,741	\$0	\$0	\$0
Education - Principal On Bonds - Rural Debt Serv	152-E-82130-601-000-00005-000	\$750,000	\$755,000	\$755,000	\$755,000
Education - Principal On Bonds - Rural Debt Serv	152-E-82130-601-000-00006-000	\$1,235,000	\$1,535,000	\$1,530,000	\$1,530,000
Education - Principal On Bonds - Rural Debt Serv	152-E-82130-601-000-00008-000	\$700,000	\$725,000	\$725,000	\$725,000
Education - Principal On Bonds - Rural Debt Serv	152-E-82130-601-000-00009-000	\$0	\$0	\$2,300,000	\$2,300,000
Education - Principal On Bonds - Rural Debt Serv	152-E-82130-601-000-00011-000	\$1,000,000	\$1,100,000	\$1,250,000	\$1,250,000
Education - Principal On Bonds - Rural Debt Serv	152-E-82130-601-000-00012-000	\$95,000	\$100,000	\$105,000	\$105,000
Education - Principal On Bonds - Rural Debt Serv	152-E-82130-601-000-00013-000	\$810,000	\$825,000	\$860,000	\$860,000
Refunding Bonds Principal	152-E-82130-601-000-00014-000	\$920,000	\$1,355,000	\$1,400,000	\$1,400,000
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00001-000	\$110,444	\$0	\$0	\$0
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00005-000	\$223,600	\$186,100	\$148,350	\$148,350
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00006-000	\$520,150	\$92,000	\$30,600	\$30,600
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00008-000	\$219,475	\$43,500	\$21,750	\$21,150
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00009-000	\$0	\$0	\$1,406,567	\$1,406,567
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00011-000	\$1,809,950	\$1,759,950	\$1,704,950	\$1,704,950
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00012-000	\$60,775	\$56,025	\$51,025	\$51,025
Education - Interest On Bonds - Rural Debt Service	152-E-82230-603-000-00013-000	\$657,119	\$640,919	\$607,919	\$607,919
Interest On Bonds	152-E-82230-603-000-00014-000	\$0	\$422,970	\$419,583	\$419,583
Education - Other Debt Issuance Charges - Rural De	152-E-82330-606-000-00000-000	\$125,431	\$0	\$0	\$0
Education - Other Debt Service - Rural Debt Serv	152-E-82330-699-000-00000-000	\$8,525	\$7,000	\$1,500	\$25,000
Total Debt Service:		\$9,296,210	\$9,603,464	\$13,317,243	\$13,340,144



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Uses					
Payments To Refunded Debt Escrow Agent	152-E-99300-601-000-00000-000	\$41,901,281	\$0	\$0	\$0
Discounts on Debt Issued	152-E-99130-605-205-00000-000	\$195,471	\$0	\$0	\$0
Total Other Uses:		\$42,096,751	\$0	\$0	\$0
Total Debt Service:		\$51,392,961	\$9,603,464	\$13,317,243	\$13,340,144
Total Expense Objects:		\$51,436,870	\$9,665,974	\$13,368,496	\$13,403,144

Fund Balance

Projections



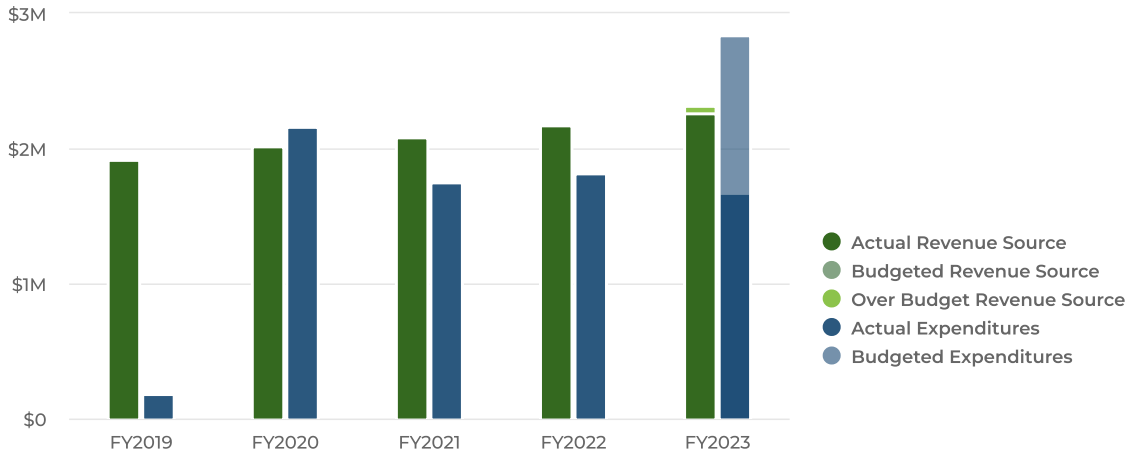
	FY2020 Actual	FY2021 Actual	FY2022 Actual	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$2,368,288	\$5,095,903	\$9,586,528	88.1%
Restricted	\$0	\$0	\$0	0%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$2,368,288	\$5,095,903	\$9,586,528	88.1%



Highway Capital Projects Fund

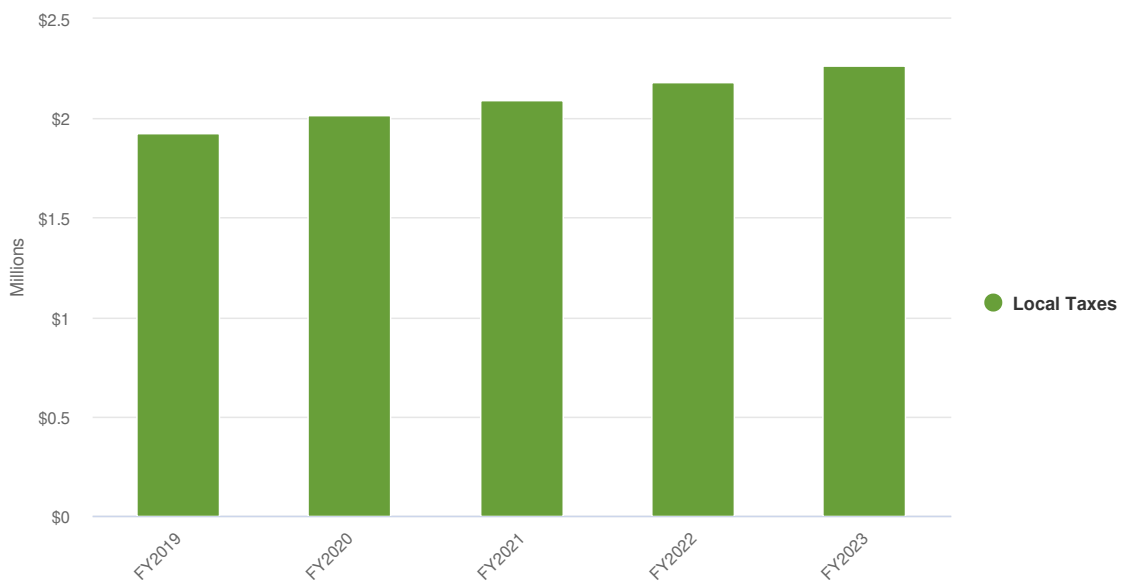
The Highway Capital Projects Funds is a capital projects fund used to make additions or significant improvements to county roads and bridges. The Highway Capital Projects Fund's major revenue source is local property taxes.

Summary



Revenues by Source

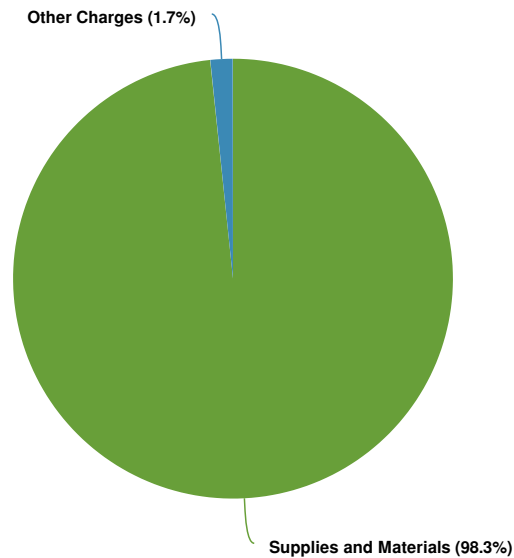
Budgeted and Historical 2023 Revenues by Source



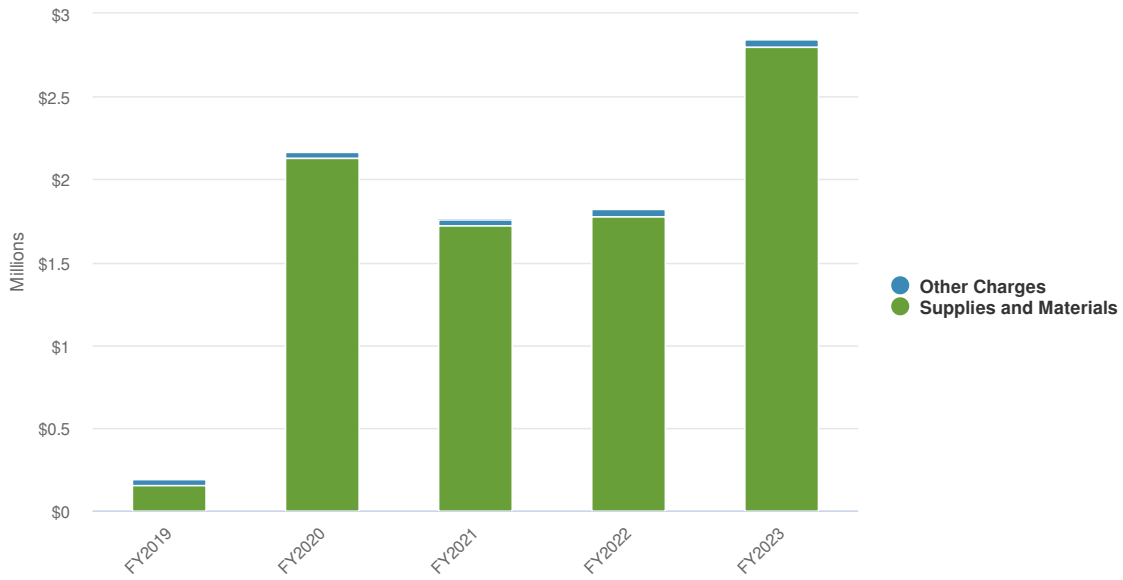
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Current Property Tax - Highway Capital Projects	176-R-40110-000-000-00000-000	\$2,006,464	\$2,091,271	\$2,245,077	\$2,192,717
Trustees Collections - Prior Year - Highway Capita	176-R-40120-000-000-00000-000	\$38,262	\$37,263	\$34,070	\$35,000
Trustees Collections - Bankruptcy - Highway Capita	176-R-40125-000-000-00000-000	\$45	\$35	\$77	\$0
Cir Clk/Clk & Master Collections-Pr Yr - Highway C	176-R-40130-000-000-00000-000	\$19,782	\$23,421	\$10,286	\$15,000
Interest And Penalty - Highway Capital Projects	176-R-40140-000-000-00000-000	\$6,914	\$6,471	\$5,444	\$6,200
Bank Excise Tax - Highway Capital Projects	176-R-40320-000-000-00000-000	\$22,064	\$23,084	\$25,627	\$15,000
176 R 40390 000 000 000000 000 description	176-R-40390-000-000-00000-000	\$0	\$79	\$0	\$0
Total Local Taxes:		\$2,093,530	\$2,181,624	\$2,320,581	\$2,263,917
Total Revenue Source:		\$2,093,530	\$2,181,624	\$2,320,581	\$2,263,917

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Supplies and Materials					
Capital Projects					
Highway & Street Capital Projects - Asphalt-Hot Mi	176-E-91200-404-000-00000-000	\$1,718,797	\$1,779,523	\$1,634,086	\$2,800,000
Total Capital Projects:		\$1,718,797	\$1,779,523	\$1,634,086	\$2,800,000
Total Supplies and Materials:		\$1,718,797	\$1,779,523	\$1,634,086	\$2,800,000
Other Charges					
Capital Projects					
Highway & Street Capital Projects - Trustees Commi	176-E-91200-510-000-00000-000	\$41,386	\$43,166	\$46,047	\$47,000
Total Capital Projects:		\$41,386	\$43,166	\$46,047	\$47,000
Total Other Charges:		\$41,386	\$43,166	\$46,047	\$47,000
Total Expense Objects:		\$1,760,183	\$1,822,689	\$1,680,133	\$2,847,000

Fund Balance

Projections



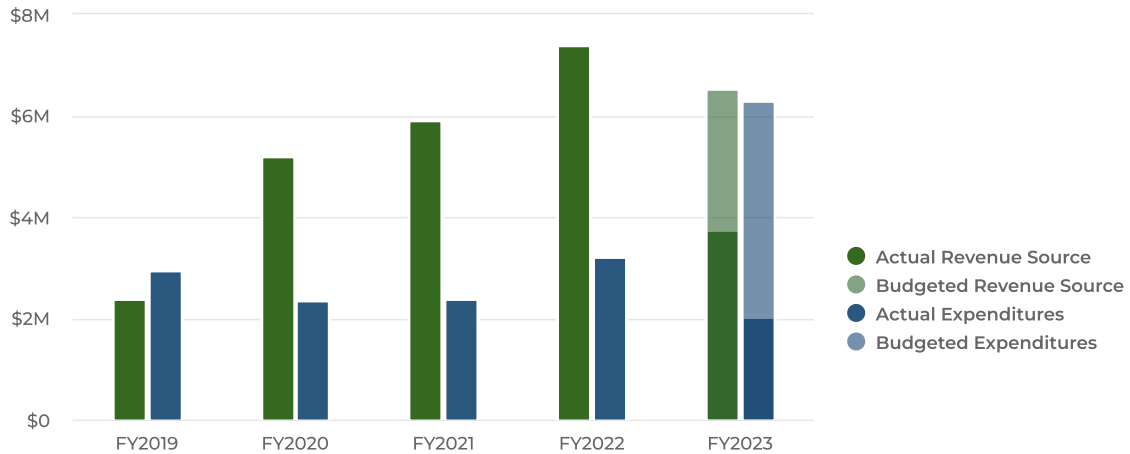
	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$17,087	\$11,388	\$0	-100%
Restricted	\$2,656,890	\$2,990,237	\$3,354,861	12.2%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$2,673,977	\$3,001,625	\$3,354,861	11.8%



Capital Projects

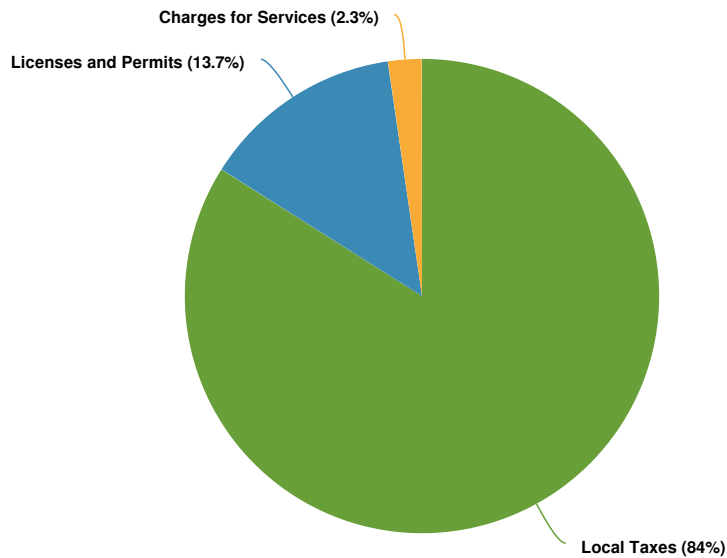
The budgeted Capital Projects fund's primary revenue sources are adequate facilities tax and building permits. This is a capital projects fund that is used to account for projects that will be completed within twelve months. Longer-term capital projects are generally accounted for in un-budgeted capital projects funds.

Summary

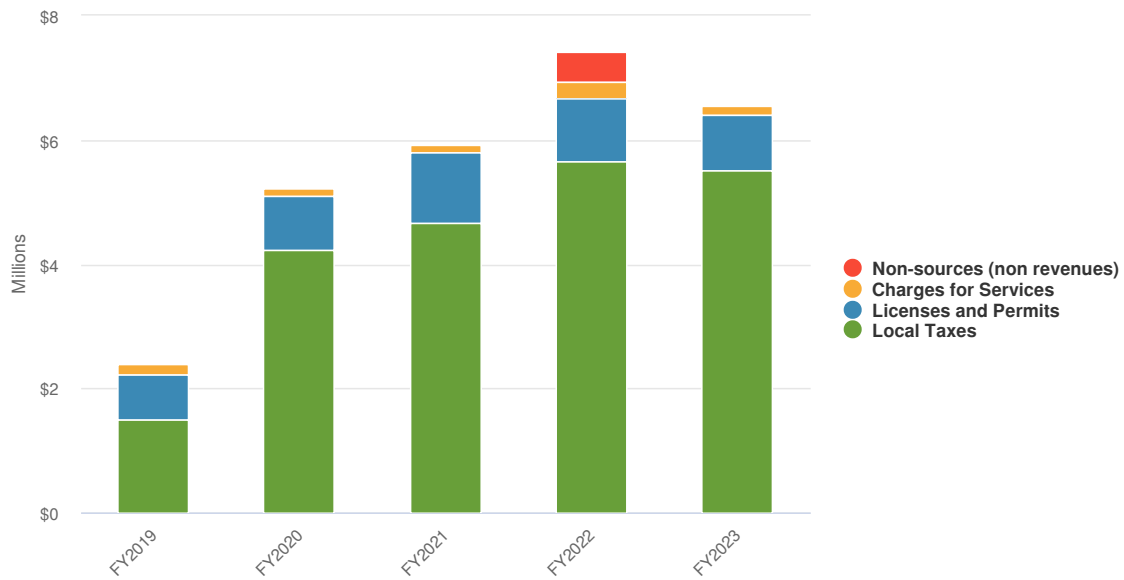


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

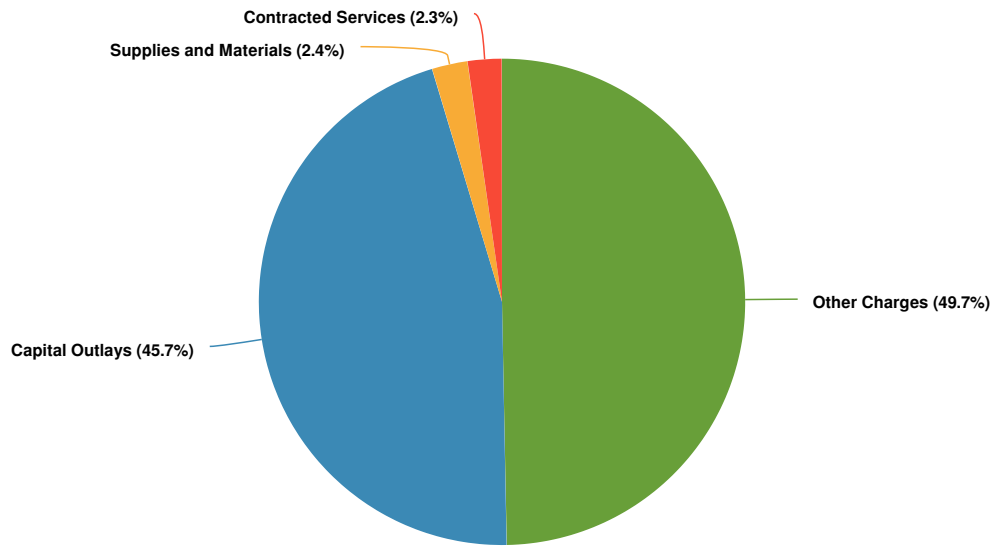


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Adequate Facilities/Development Tax - Other Capita	189-R-40285-000-000-00000-000	\$4,671,711	\$5,645,465	\$3,116,679	\$5,500,000
Total Local Taxes:		\$4,671,711	\$5,645,465	\$3,116,679	\$5,500,000
Licenses and Permits					
Building Permits - Other Capital Projects	189-R-41520-000-000-00000-000	\$1,119,877	\$1,027,816	\$636,309	\$900,000
Total Licenses and Permits:		\$1,119,877	\$1,027,816	\$636,309	\$900,000
Charges for Services					
Water Tap Sales - Other Capital Projects	189-R-43193-000-000-00000-000	\$126,300	\$260,000	\$0	\$150,000
Total Charges for Services:		\$126,300	\$260,000	\$0	\$150,000
Non-sources (non revenues)					
Transfer In	189-R-49800-000-205-00000-000	\$2,800	\$484,201	\$0	\$0
Total Non-sources (non revenues):		\$2,800	\$484,201	\$0	\$0
Total Revenue Source:		\$5,920,689	\$7,417,482	\$3,752,988	\$6,550,000

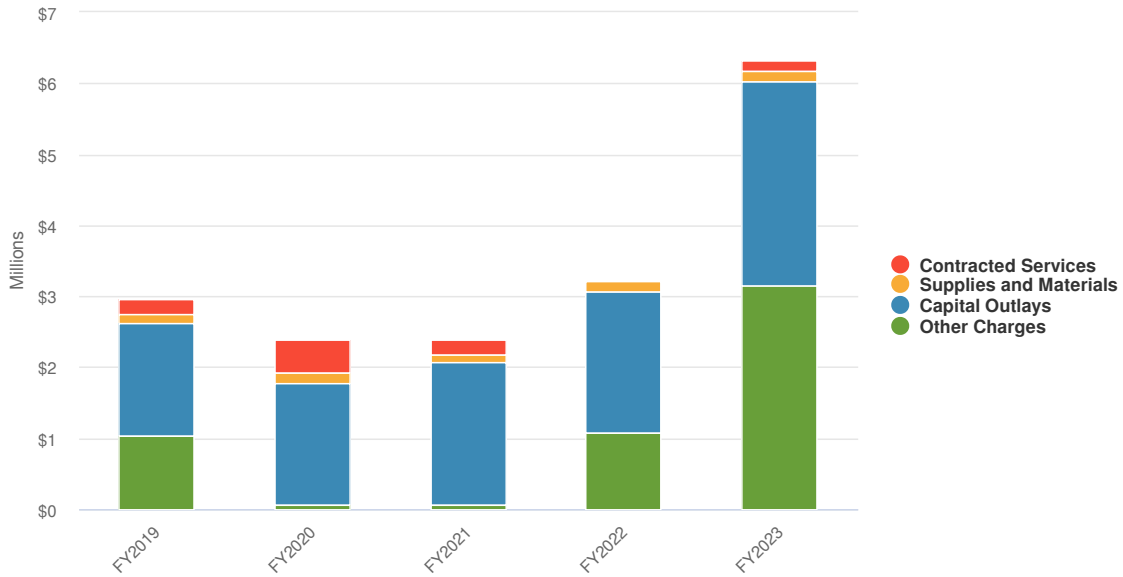


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Contracted Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Public Safety					
Jail - Engineering Services	189-E-54210-321-000-00000-000	\$204,933	\$0	\$0	\$130,552
Other Contracted Services	189-E-54410-399-205-00000-000	\$3,000	\$0	\$0	\$3,000
Total Public Safety:		\$207,933	\$0	\$0	\$133,552
Social, Cultural, and Recreational Services					
Other Contracted Services	189-E-56900-399-000-00000-000	\$0	\$10,000	\$0	\$0
Total Social, Cultural, and Recreational Services:		\$0	\$10,000	\$0	\$0
Other Operations					
Veterans Services - Other Contracted Services	189-E-58300-399-000-00000-000		\$0	\$9,588	\$10,000
Other Contracted Services	189-E-58400-399-000-00000-000	\$2,800	\$0	\$0	\$0
Total Other Operations:		\$2,800	\$0	\$9,588	\$10,000
Total Contracted Services:		\$210,733	\$10,000	\$9,588	\$143,552
Supplies and Materials					
Public Safety					
Data Processing	189-E-54410-411-000-00000-000		\$0	\$6,876	\$7,470
Total Public Safety:			\$0	\$6,876	\$7,470
Agriculture and Natural Resources					
Other Agriculture & Nature Resources - Asphalt - O	189-E-57900-402-000-00000-000	\$100,000	\$100,000	\$100,000	\$100,000
Crushed Stone	189-E-57900-409-000-00000-000	\$10,000	\$50,000	\$50,000	\$50,000
Total Agriculture and Natural Resources:		\$110,000	\$150,000	\$150,000	\$150,000
Total Supplies and Materials:		\$110,000	\$150,000	\$156,876	\$157,470
Other Charges					
General Government					
Information Technology - Other Charges	189-E-51810-599-000-00000-000		\$0	\$62,858	\$65,000
Total General Government:			\$0	\$62,858	\$65,000
Other Operations					
Veterans Services - Other Charges - Other Capital	189-E-58300-599-000-00000-000	\$8,815	\$0	\$1,953	\$2,053



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Total Other Operations:		\$8,815	\$0	\$1,953	\$2,053
Capital Projects					
General Administration Projects - Trustees Commiss	189-E-91110-510-000-00000-000	\$59,284	\$69,465	\$37,635	\$75,000
General Administration Projects - Transfers To Oth	189-E-91110-590-000-00000-000	\$0	\$1,000,000	\$0	\$3,000,000
Total Capital Projects:		\$59,284	\$1,069,465	\$37,635	\$3,075,000
Total Other Charges:		\$68,098	\$1,069,465	\$102,446	\$3,142,053
Capital Outlays					
General Government					
Election Commission - Building Improvements - Othe	189-E-51500-707-000-00000-000	\$156,684	\$750,000	\$18,000	\$0
Election Commission - Voting Machines - Other Capi	189-E-51500-731-000-00000-000	\$0	\$127,547	\$0	\$0
County Buildings - Building Improvements	189-E-51800-707-000-00000-000	\$86,235	-\$554	\$47,796	\$48,037
County Buildings - Communication Equipment	189-E-51800-708-000-00000-000	\$21,847	\$0	\$0	\$0
County Buildings - Heating & Air Equipment	189-E-51800-712-000-00000-000	\$0	\$28,835	\$112,580	\$209,200
County Buildings - Motor Vehicles	189-E-51800-718-000-00000-000		\$0	\$10,000	\$10,000
Information Technology - Motor Vehicles	189-E-51810-718-000-00000-000		\$0	\$39,925	\$40,000
Total General Government:		\$264,766	\$905,828	\$228,301	\$307,237
Finance					
County Clerk - Building Purchases	189-E-52500-732-000-00000-000	\$0	\$0	\$0	\$270,000
County Clerk - Other Construction	189-E-52500-791-000-00000-000	\$246,779	\$0	\$0	\$95,348
Total Finance:		\$246,779	\$0	\$0	\$365,348
Administration of Justice					
General Sessions Judge - Building Construction	189-E-53310-706-000-00000-000		\$0	\$0	\$44,000
Total Administration of Justice:		\$0	\$0	\$0	\$44,000
Public Safety					
Sheriffs Department - Vehicles	189-E-54110-718-000-00000-000	\$0	\$0	\$0	\$476,000
Civil Defense - Building Improvements - Other Capi	189-E-54410-707-000-00000-000	\$0	\$0	\$0	\$1,700,000
Civil Defense - Motor Vehicles - Other Capital Pro	189-E-54410-718-000-00000-000	\$0	\$0	\$897,097	\$950,000

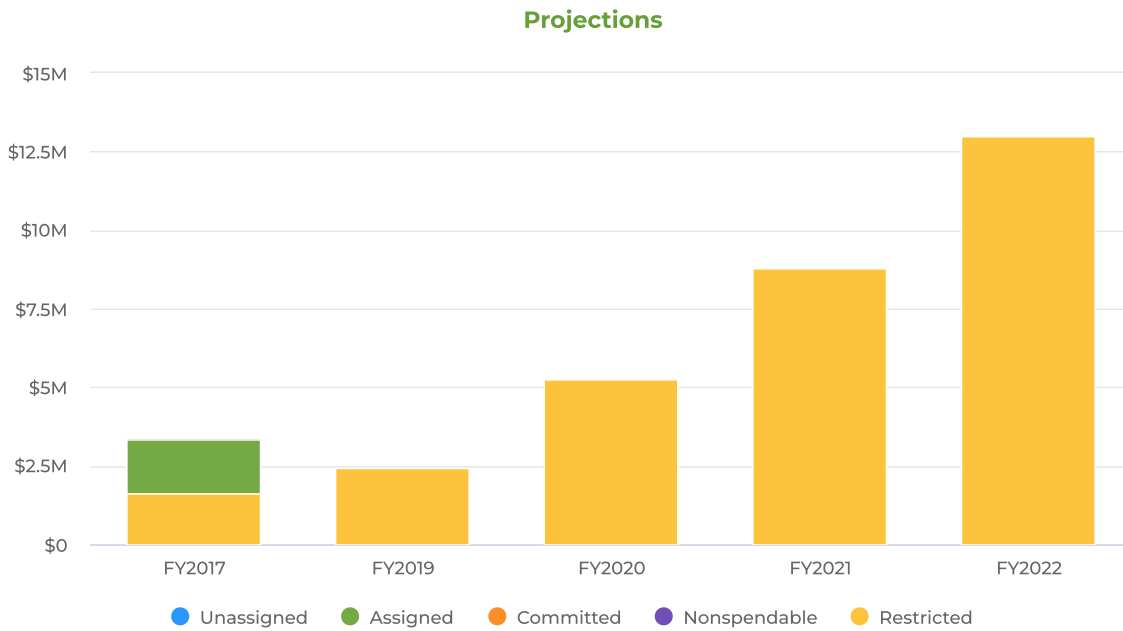


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Civil Defense - Other Equipment - Other Capital Pr	189-E-54410-790-000-00000-000	\$390,169	\$0	\$0	\$6,289
Other Equipment - Station	189-E-54410-790-000-00002-000		\$0	\$39,253	\$63,397
Civil Defense - Other Equipment - Other Capital Pr	189-E-54410-790-000-00003-000	\$0	\$338,000	\$0	\$0
Total Public Safety:		\$390,169	\$338,000	\$936,350	\$3,195,686
Public Health and Welfare					
Rabies And Animal Control - Motor Vehicles - Other	189-E-55120-718-000-00000-000	\$0	\$29,035	\$0	\$0
Solid Waste Equipment	189-E-55754-733-000-00000-000		\$0	\$570,284	\$570,284
Total Public Health and Welfare:		\$0	\$29,035	\$570,284	\$570,284
Social, Cultural, and Recreational Services					
Building Improvements	189-E-56900-707-000-00000-000	\$0	\$0	\$0	\$5,000
Site Development	189-E-56900-724-000-00000-000	\$0	\$153,294	\$16,968	\$153,294
Total Social, Cultural, and Recreational Services:		\$0	\$153,294	\$16,968	\$158,294
Agriculture and Natural Resources					
Building Construction	189-E-57900-706-000-00000-000		\$0	\$0	\$2,000,000
Other Agriculture & Nature Resources - Communicati	189-E-57900-708-000-00000-000	\$0	\$0	\$0	\$15,000
Land Purchase	189-E-57900-715-000-00000-000	\$0	\$552,604	\$0	\$0
Other Agriculture & Nature - Maintenance Equip.	189-E-57900-717-000-00000-000		\$0	\$0	\$30,000
Vehicles	189-E-57900-718-000-00000-000	\$0	\$9,800	\$0	\$15,000
Other Agriculture & Nature Resources - Other Const	189-E-57900-791-000-00000-000	\$0	\$5,343	\$0	\$5,343
Total Agriculture and Natural Resources:		\$0	\$567,747	\$0	\$2,065,343
Other Operations					
Veterans Services - Building Improvements - Other	189-E-58300-707-000-00000-000	\$0	\$0	\$7,000	\$0
Veterans Services - Office Equipment	189-E-58300-719-000-00000-000		\$0	\$9,773	\$10,000
Communication Equipment	189-E-58900-708-000-00000-000	\$48,872	-\$1,863	\$2,538	\$6,000
Total Other Operations:		\$48,872	-\$1,863	\$19,310	\$16,000
Capital Projects					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Admin Of Justice Projects - Church purchase	189-E-91120-732-000-00000-000	\$1,050,000	\$0	\$0	\$0
Total Capital Projects:		\$1,050,000	\$0	\$0	\$0
Total Capital Outlays:		\$2,000,586	\$1,992,041	\$1,771,213	\$6,722,192
Total Expense Objects:		\$2,389,418	\$3,221,506	\$2,040,124	\$10,165,267

Fund Balance



	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$0	\$0	\$0	0%
Restricted	\$5,262,487	\$8,793,758	\$12,989,734	47.7%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$5,262,487	\$8,793,758	\$12,989,734	47.7%

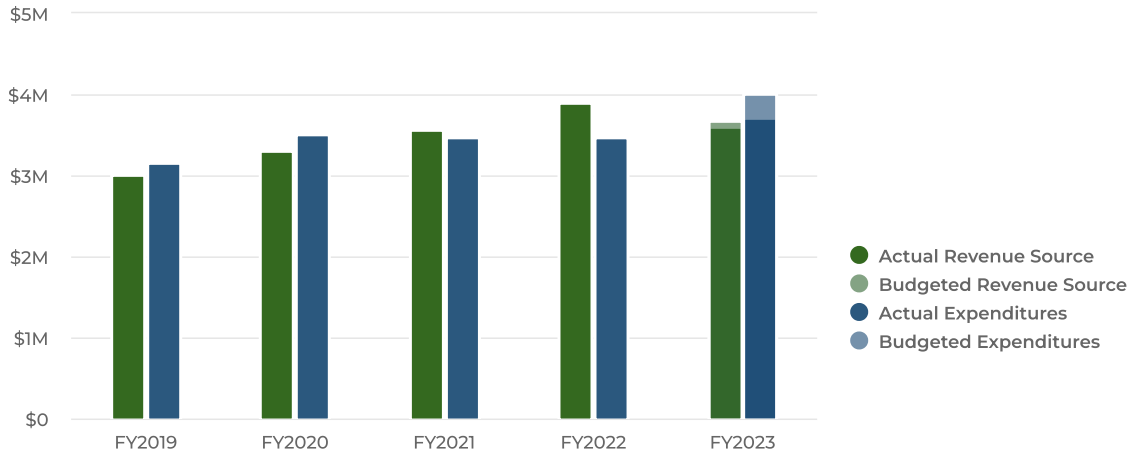




Solid Waste Disposal Fund

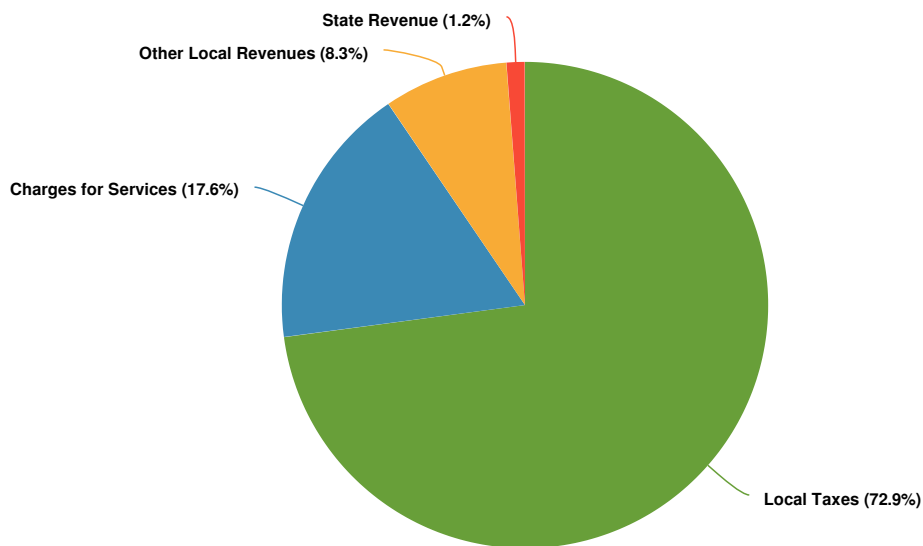
The Solid Waste Disposal Fund is a proprietary fund whose primary sources of revenue are user charges from the landfill, sale of recycled materials, and local property taxes. The Solid Waste Disposal Fund accounts for the both the activity of the Wilson County Landfill and the convenience centers located around the county where citizens take household garbage.

Summary

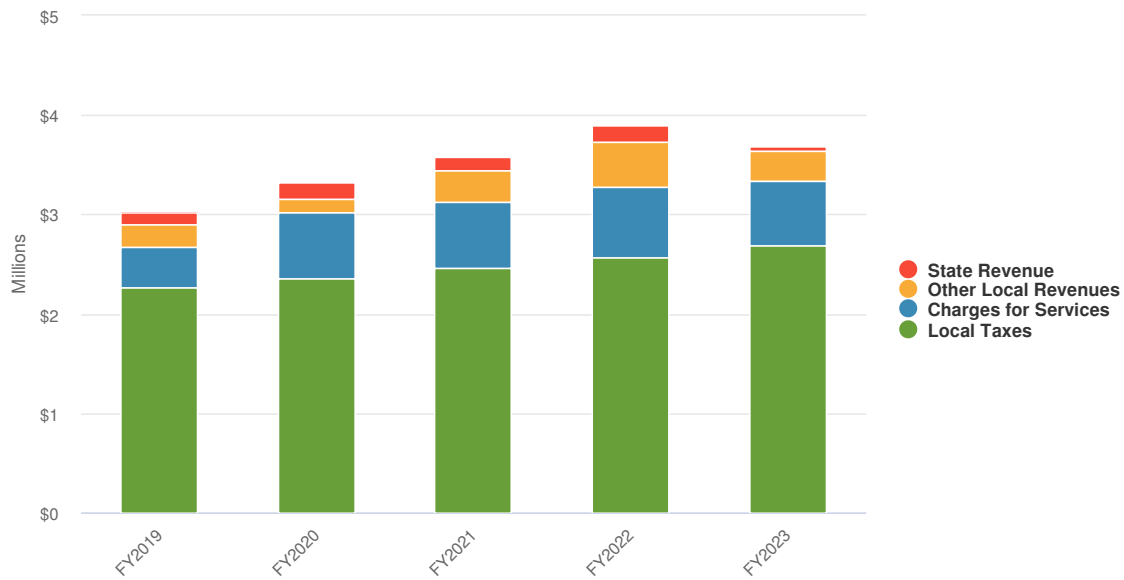


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



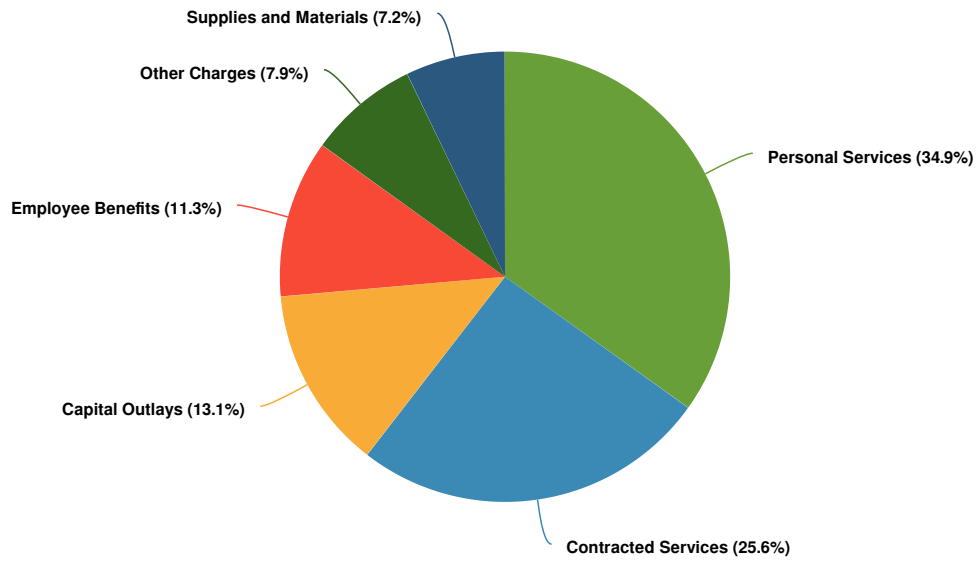
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Revenue Source					
Local Taxes					
Current Property Tax - Solid Waste Disposal	207-R-40110-000-000-00000-000	\$2,359,252	\$2,454,964	\$2,635,524	\$2,574,059
Trustees Collections - Prior Year - Solid Waste Di	207-R-40120-000-000-00000-000	\$44,991	\$43,814	\$39,990	\$60,000
Trustees Collections - Bankruptcy - Solid Waste Di	207-R-40125-000-000-00000-000	\$53	\$41	\$90	\$0
Cir Clk/Clk & Master Collections-Pr Yr - Solid Was	207-R-40130-000-000-00000-000	\$24,279	\$28,559	\$12,091	\$21,000
Interest And Penalty - Solid Waste Disposal	207-R-40140-000-000-00000-000	\$8,128	\$7,605	\$6,390	\$10,000
Bank Excise Tax - Solid Waste Disposal	207-R-40320-000-000-00000-000	\$25,943	\$27,098	\$30,084	\$25,000
207 R 40390 000 000 000000 000 description	207-R-40390-000-000-00000-000	\$0	\$92	\$0	\$0
Total Local Taxes:		\$2,462,647	\$2,562,175	\$2,724,169	\$2,690,059
Charges for Services					
Tipping Fees - Solid Waste Disposal	207-R-43110-000-000-00000-000	\$489,209	\$519,534	\$374,116	\$480,000
Solid Waste Disposal Fee - Solid Waste Disposal	207-R-43114-000-000-00000-000	\$177,281	\$194,216	\$163,646	\$170,000
Total Charges for Services:		\$666,490	\$713,750	\$537,762	\$650,000
Other Local Revenues					
Sale Of Recycled Materials - Solid Waste Disposal	207-R-44145-000-000-00000-000	\$307,626	\$456,953	\$216,174	\$300,000



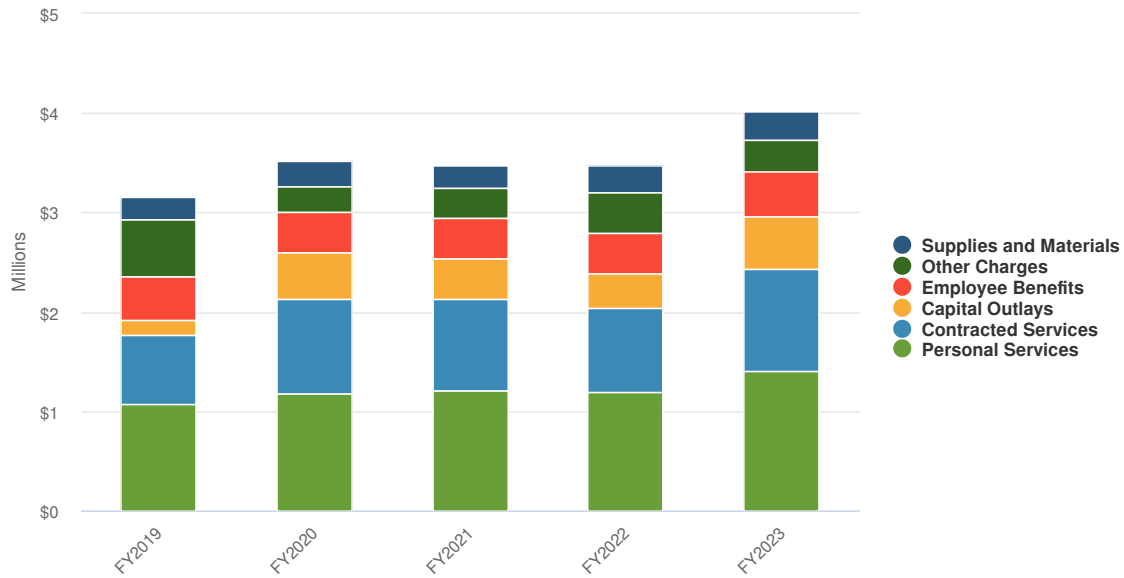
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Miscellaneous Refunds - Solid Waste Disposal	207-R-44170-000-000-00000-000	\$1,650	\$950	\$900	\$5,000
Total Other Local Revenues:		\$309,276	\$457,903	\$217,074	\$305,000
State Revenue					
Other State Grants - Solid Waste Disposal	207-R-46980-000-000-00000-000	\$144,794	\$164,724	\$134,643	\$30,000
Other State Revenues - Solid Waste Disposal	207-R-46990-000-000-00000-000	\$0	\$0	\$0	\$15,000
Total State Revenue:		\$144,794	\$164,724	\$134,643	\$45,000
Total Revenue Source:		\$3,583,208	\$3,898,551	\$3,613,648	\$3,690,059

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
Public Health and Welfare					
Landfill Operation And Maintenance - Assistant(s)	207-E-55754-103-000-00000-000	\$70,665	\$63,748	\$57,968	\$71,770
Landfill Operation And Maintenance - Supervisor/Di	207-E-55754-105-000-00000-000	\$98,800	\$107,279	\$90,267	\$111,759
Landfill Operation And Maintenance - Equipment Ope	207-E-55754-143-000-00000-000	\$209,463	\$185,602	\$201,127	\$298,274
Landfill Operation And Maintenance - Truck Drivers	207-E-55754-147-000-00000-000	\$295,150	\$264,919	\$274,358	\$300,117
Landfill Operation And Maintenance - Laborers - So	207-E-55754-149-000-00000-000	\$507,911	\$560,769	\$503,737	\$600,538
Landfill Operation And Maintenance - Longevity Pay	207-E-55754-186-000-00000-000	\$22,000	\$18,400	\$13,300	\$18,500
Total Public Health and Welfare:		\$1,203,988	\$1,200,717	\$1,140,757	\$1,400,958
Total Personal Services:		\$1,203,988	\$1,200,717	\$1,140,757	\$1,400,958
Employee Benefits					
Public Health and Welfare					
Landfill Operation And Maintenance - Social Securi	207-E-55754-201-000-00000-000	\$72,356	\$72,668	\$69,380	\$86,860
Landfill Operation And Maintenance - State Retirem	207-E-55754-204-000-00000-000	\$106,657	\$106,640	\$121,264	\$168,115
Landfill Operation And Maintenance - Employee And	207-E-55754-205-000-00000-000	\$209,322	\$209,322	\$159,738	\$174,435



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Landfill Operation And Maintenance - Unemployment	207-E-55754-210-000-00000-000	\$3,430	\$4,437	\$3,423	\$5,658
Landfill Operation And Maintenance - Employer Medi	207-E-55754-212-000-00000-000	\$16,921	\$16,994	\$16,226	\$20,314
Total Public Health and Welfare:		\$408,685	\$410,061	\$370,031	\$455,382
Total Employee Benefits:		\$408,685	\$410,061	\$370,031	\$455,382
Contracted Services					
Public Health and Welfare					
Landfill Operation And Maintenance - Communication	207-E-55754-307-000-00000-000	\$10,530	\$13,046	\$11,361	\$12,000
Landfill Operation And Maintenance - Contracts Wit	207-E-55754-312-000-00000-000	\$593,887	\$578,906	\$541,591	\$604,727
Landfill Operation And Maintenance - Dues And Memb	207-E-55754-320-000-00000-000	\$852	\$2,074	\$200	\$2,250
Landfill Operation And Maintenance - Engineering S	207-E-55754-321-000-00000-000	\$0	\$1,389	\$9,000	\$40,000
Landfill Operation And Maintenance - Maintenance A	207-E-55754-336-000-00000-000	\$143,643	\$120,533	\$186,121	\$170,000
Landfill Operation And Maintenance - Postal Charge	207-E-55754-348-000-00000-000	\$495	\$348	\$200	\$800
Landfill Operation And Maintenance - Rentals - Sol	207-E-55754-351-000-00000-000	\$24,300	\$28,324	\$24,146	\$31,000
Landfill Operation And Maintenance - Travel - Soli	207-E-55754-355-000-00000-000	\$900	\$923	\$509	\$2,200
Landfill Operation And Maintenance - Other Contrac	207-E-55754-399-000-00000-000	\$97,869	\$47,736	\$70,058	\$60,000
Other Waste Disposal - Contracts With Private Agen	207-E-55759-312-000-00000-000	\$0	\$3,500	\$0	\$20,000
Other Waste Disposal - Engineering Services - Soli	207-E-55759-321-000-00000-000	\$23,017	\$23,215	\$17,306	\$40,000
Other Waste Disposal - Disposal Fees - Solid Waste	207-E-55759-359-000-00000-000	\$3,600	\$3,300	\$6,500	\$15,000
Other Waste Disposal - Other Contracted Services -	207-E-55759-399-000-00000-000	\$26,647	\$13,110	\$9,000	\$30,000
Total Public Health and Welfare:		\$925,740	\$836,402	\$875,993	\$1,027,977
Total Contracted Services:		\$925,740	\$836,402	\$875,993	\$1,027,977
Supplies and Materials					
Public Health and Welfare					
Convenience Centers - Utilities - Solid Waste Disp	207-E-55732-452-000-00000-000	\$0	\$330	\$0	\$0
Landfill Operation And Maintenance - Crushed Stone	207-E-55754-409-000-00000-000	\$21,371	\$19,935	\$18,012	\$25,000
Landfill Operation And Maintenance - Diesel Fuel -	207-E-55754-412-000-00000-000	\$139,304	\$184,218	\$226,176	\$156,000
Landfill Operation And Maintenance - Equipment Par	207-E-55754-416-000-00000-000	\$2,197	\$1,488	\$2,886	\$8,000
Landfill Operation And Maintenance - Equipment Par	207-E-55754-417-000-00000-000	\$1,201	\$0	\$0	\$5,000



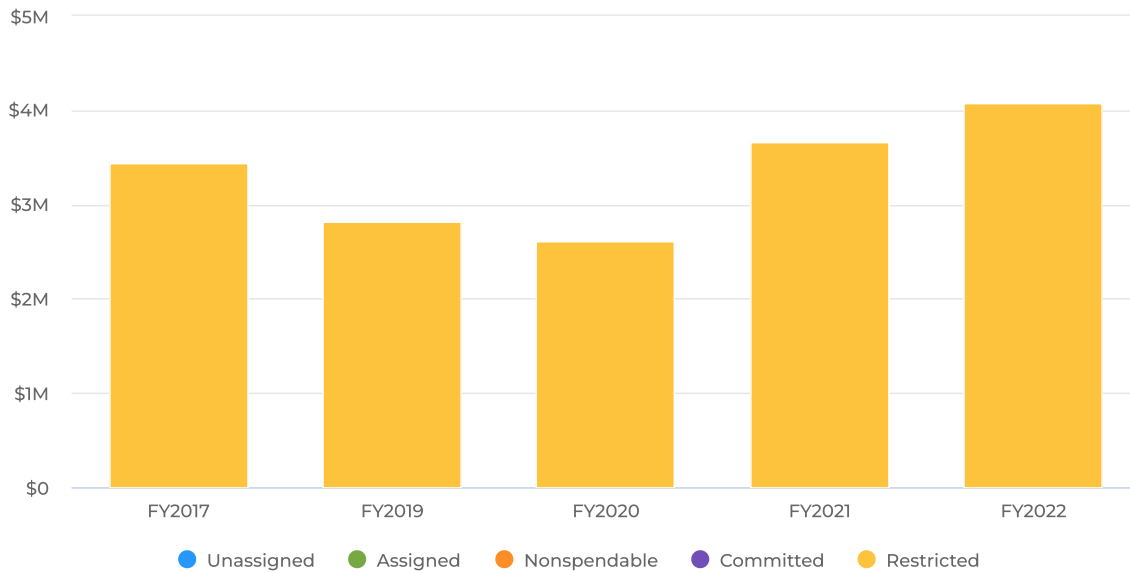
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Landfill Operation And Maintenance - Fertilizer, L	207-E-55754-420-000-00000-000	\$2,374	\$1,100	\$1,000	\$2,500
Landfill Operation And Maintenance - Garage Suppli	207-E-55754-424-000-00000-000	\$0	\$0	\$0	\$500
Landfill Operation And Maintenance - Gasoline - So	207-E-55754-425-000-00000-000	\$4,665	\$19,420	\$8,764	\$15,000
Landfill Operation And Maintenance - Lubricants -	207-E-55754-433-000-00000-000	\$2,012	\$943	\$2,000	\$2,500
Landfill Operation And Maintenance - Office Suppli	207-E-55754-435-000-00000-000	\$1,500	\$1,499	\$646	\$1,500
Landfill Operation And Maintenance - Tires And Tub	207-E-55754-450-000-00000-000	\$28,287	\$25,237	\$11,820	\$35,000
Landfill Operation And Maintenance - Utilities - S	207-E-55754-452-000-00000-000	\$17,428	\$17,516	\$16,077	\$16,500
Landfill Operation And Maintenance - Other Supplie	207-E-55754-499-000-00000-000	\$3,928	\$7,940	\$3,021	\$10,000
Other Waste Disposal - Goetextile Materials - Soli	207-E-55759-460-000-00000-000	\$0	\$0	\$0	\$10,000
Total Public Health and Welfare:		\$224,265	\$279,625	\$290,401	\$287,500
Total Supplies and Materials:		\$224,265	\$279,625	\$290,401	\$287,500
Other Charges					
Public Health and Welfare					
Landfill Operation And Maintenance - Building And	207-E-55754-502-000-00000-000	\$2,000	\$2,000	\$2,000	\$2,000
Landfill Operation And Maintenance - Liability Ins	207-E-55754-506-000-00000-000	\$11,134	\$11,134	\$11,134	\$11,134
Landfill Operation And Maintenance - Trustees Comm	207-E-55754-510-000-00000-000	\$48,606	\$57,278	\$59,436	\$43,000
Landfill Operation And Maintenance - Vehicle And E	207-E-55754-511-000-00000-000	\$30,600	\$30,600	\$30,600	\$30,600
Landfill Operation And Maintenance - Workmans Comp	207-E-55754-513-000-00000-000	\$58,083	\$58,083	\$58,083	\$58,083
Landfill Operation And Maintenance - Depreciation	207-E-55754-514-000-00000-000	\$88,176	\$191,961	\$0	\$113,684
Other Charges - Reimb Sheriff	207-E-55754-599-205-00000-000	\$58,498	\$58,498	\$0	\$58,498
Total Public Health and Welfare:		\$297,097	\$409,554	\$161,253	\$316,999
Total Other Charges:		\$297,097	\$409,554	\$161,253	\$316,999
Capital Outlays					
Public Health and Welfare					
Motor Vehicles	207-E-55754-718-205-00000-000	\$25,000	\$0	\$0	\$25,000
Landfill Operation And Maintenance - Office Equipm	207-E-55754-719-000-00000-000	\$810	\$0	\$0	\$1,500
Landfill Operation And Maintenance - Solid Waste E	207-E-55754-733-000-00000-000	\$388,445	\$343,829	\$881,446	\$1,055,283
Other Waste Disposal - Solid Waste Equipment - Sol	207-E-55759-733-000-00000-000	\$0	\$0	\$0	\$15,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Total Public Health and Welfare:		\$414,255	\$343,829	\$881,446	\$1,096,783
Total Capital Outlays:		\$414,255	\$343,829	\$881,446	\$1,096,783
Total Expense Objects:		\$3,474,030	\$3,480,188	\$3,719,880	\$4,585,599

Fund Balance

Projections



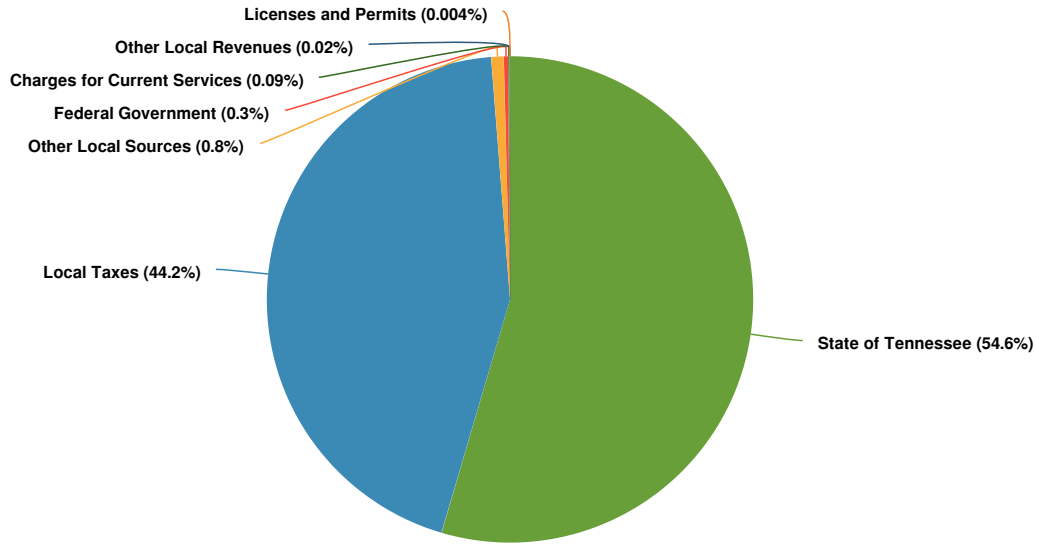
	FY2020	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	Actual	
Unassigned	\$0	\$0	\$0	0%
Assigned	\$0	\$0	\$0	0%
Committed	\$0	\$15,518	\$7,707	-50.3%
Restricted	\$2,609,547	\$3,655,781	\$4,081,954	11.7%
Nondisposable	\$0	\$0	\$0	0%
Total Fund Balance:	\$2,609,547	\$3,671,299	\$4,089,661	11.4%



General Purpose School Fund

Revenues by Source

Projected 2023 Revenues by Source



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
Revenue Source			
Local Taxes			
CURRENT PROPERTY TAX	141-40000-40110	\$44,349,439	\$47,344,979
TRUSTEE'S COLLECTIONS-PR	141-40000-40120	\$650,000	\$700,000
CLERK & MASTER COLLECTIO	141-40000-40130	\$230,425	\$250,000
INTEREST AND PENALTY	141-40000-40140	\$130,000	\$130,000
LOCAL OPTION SALES TAX	141-40000-40210	\$23,254,793	\$29,426,943
LOCAL OPTION MIXED DRINK	141-40000-40275	\$219,000	\$219,000
BANK EXCISE TAX	141-40000-40320	\$375,000	\$400,000
Total Local Taxes:		\$69,208,657	\$78,470,922
Licenses and Permits			
MARRIAGE LICENSES	141-40000-41110	\$6,800	\$6,800
Total Licenses and Permits:		\$6,800	\$6,800
Other Local Revenues			
Miscellaneous Refunds	141-40000-44170		\$10,000
OTHER LOCAL REVENUES	141-40000-44990	\$0	\$30,000
Total Other Local Revenues:		\$0	\$40,000
Charges for Current Services			

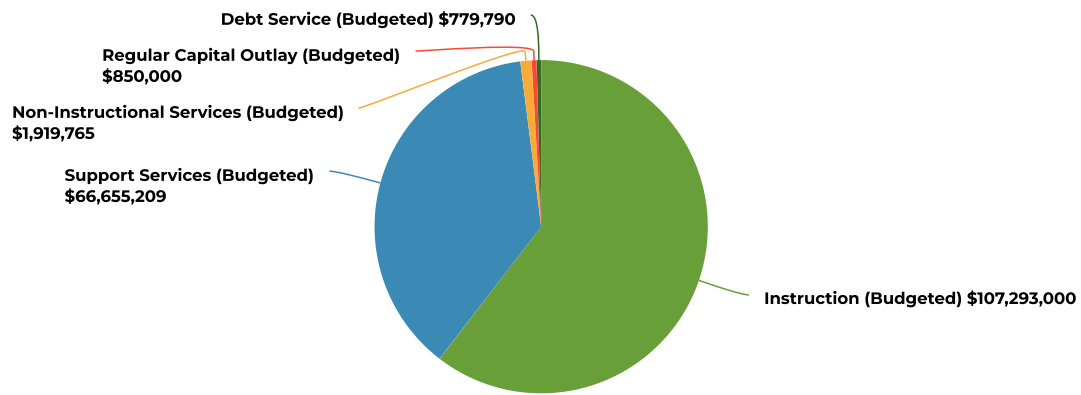


Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
RECEIPTS FROM INDIVIDUAL	141-40000-43570	\$101,000	\$101,000
OTHER CHARGES FOR SERVIC	141-40000-43990	\$60,000	\$60,000
Total Charges for Current Services:		\$161,000	\$161,000
State of Tennessee			
BASIC EDUCATION PROGRAM	141-40000-46511	\$88,214,000	\$95,346,000
EARLY CHILDHOOD EDUCATIO	141-40000-46515	\$834,944	\$838,950
OTHER STATE EDUCATION FU	141-40000-46590	\$130,000	\$130,000
CAREER LADDER PROGRAM	141-40000-46610	\$120,000	\$100,000
STATE REV - TELECOMMUNIC	141-40000-46852	\$88,000	\$88,000
OTHER STATE GRANTS	141-40000-46980	\$340,000	\$340,000
Total State of Tennessee:		\$89,726,944	\$96,842,950
Federal Government			
IDEA	141-40000-47143	\$297,677	\$297,677
ROTC REIMBURSEMENT	141-40000-47640	\$200,000	\$200,000
Total Federal Government:		\$497,677	\$497,677
Other Local Sources			
TRANSFERS IN	141-40000-49800	\$3,512,658	\$1,478,415
Total Other Local Sources:		\$3,512,658	\$1,478,415
Total Revenue Source:		\$163,113,736	\$177,497,764



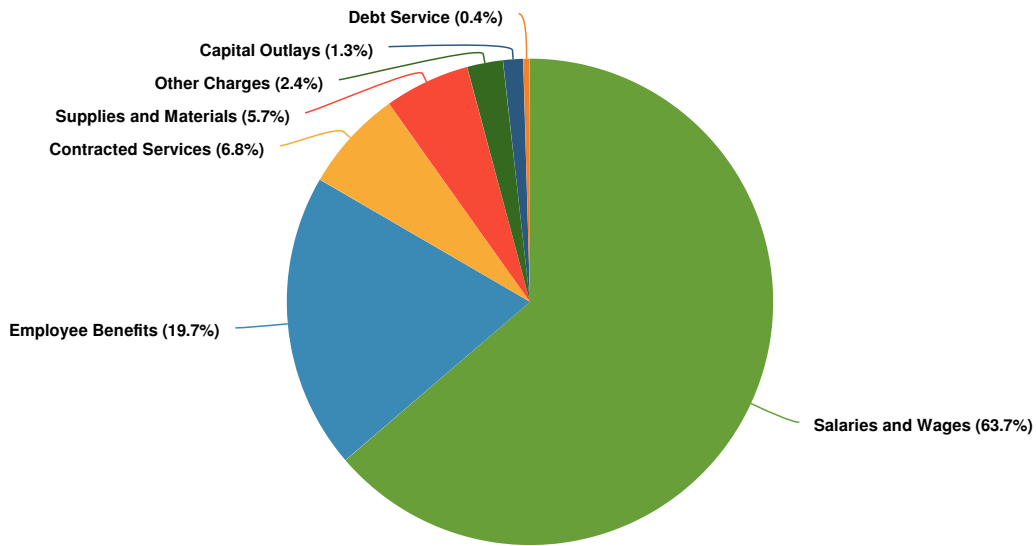
General Purpose School Fund

General Purpose School Fund



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
Expense Objects			
Employee Benefits			
Education			
SOCIAL SECURITY	141-71100-52010	\$3,764,161	\$4,060,749
STATE RETIREMENT	141-71100-52040	\$5,448,876	\$5,346,611
LIFE INSURANCE	141-71100-52060	\$89,250	\$91,425
MEDICAL INSURANCE	141-71100-52070	\$7,871,850	\$8,063,685
DENTAL INSURANCE	141-71100-52080	\$714,000	\$731,400
UNEMPLOYMENT COMPENSATIO	141-71100-52100	\$58,310	\$63,700
EMPLOYER MEDICARE	141-71100-52120	\$880,328	\$949,691
RETIREMNT HYBRID STABILI	141-71100-52170	\$445,400	\$349,039
SOCIAL SECURITY	141-71200-52010	\$575,986	\$613,444
STATE RETIREMENT	141-71200-52040	\$813,321	\$871,531
LIFE INSURANCE	141-71200-52060	\$20,775	\$20,775
MEDICAL INSURANCE	141-71200-52070	\$1,832,355	\$1,832,355
DENTAL INSURANCE	141-71200-52080	\$166,200	\$166,200



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
UNEMPLOYMENT COMPENSATIO	141-71200-52100	\$13,573	\$14,700
EMPLOYER MEDICARE	141-71200-52120	\$134,706	\$143,467
RETIREMNT HYBRID STABILI	141-71200-52170	\$63,608	\$57,055
SOCIAL SECURITY	141-71300-52010	\$300,200	\$314,750
STATE RETIREMENT	141-71300-52040	\$431,374	\$411,910
LIFE INSURANCE	141-71300-52060	\$6,750	\$6,750
MEDICAL INSURANCE	141-71300-52070	\$595,350	\$595,350
DENTAL INSURANCE	141-71300-52080	\$54,000	\$54,000
UNEMPLOYMENT COMPENSATIO	141-71300-52100	\$4,410	\$4,606
EMPLOYER MEDICARE	141-71300-52120	\$70,208	\$73,611
RETIREMNT HYBRID STABILI	141-71300-52170	\$40,397	\$27,133
SOCIAL SECURITY	141-72110-52010	\$9,754	\$10,618
STATE RETIREMENT	141-72110-52040	\$15,602	\$16,129
LIFE INSURANCE	141-72110-52060	\$150	\$150
MEDICAL INSURANCE	141-72110-52070	\$13,230	\$13,230
DENTAL INSURANCE	141-72110-52080	\$1,200	\$1,200
UNEMPLOYMENT COMPENSATIO	141-72110-52100	\$98	\$98
EMPLOYER MEDICARE	141-72110-52120	\$2,281	\$2,483
SOCIAL SECURITY	141-72120-52010	\$101,876	\$109,298
STATE RETIREMENT	141-72120-52040	\$150,555	\$173,061
LIFE INSURANCE	141-72120-52060	\$2,025	\$2,025
MEDICAL INSURANCE	141-72120-52070	\$178,605	\$178,605
DENTAL INSURANCE	141-72120-52080	\$16,200	\$16,200
UNEMPLOYMENT COMPENSATIO	141-72120-52100	\$1,323	\$1,372
EMPLOYER MEDICARE	141-72120-52120	\$23,826	\$25,562
RETIREMNT HYBRID STABILI	141-72120-52170	\$8,760	\$13,360
SOCIAL SECURITY	141-72130-52010	\$161,627	\$169,945
STATE RETIREMENT	141-72130-52040	\$227,151	\$225,366
LIFE INSURANCE	141-72130-52060	\$3,375	\$3,525
MEDICAL INSURANCE	141-72130-52070	\$297,675	\$310,905



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
DENTAL INSURANCE	141-72130-52080	\$27,000	\$28,200
UNEMPLOYMENT COMPENSATIO	141-72130-52100	\$2,205	\$2,450
EMPLOYER MEDICARE	141-72130-52120	\$37,800	\$39,745
RETIREMNT HYBRID STABILI	141-72130-52170	\$24,849	\$17,682
SOCIAL SECURITY	141-72210-52010	\$158,518	\$156,265
STATE RETIREMENT	141-72210-52040	\$249,299	\$222,245
LIFE INSURANCE	141-72210-52060	\$2,850	\$2,775
MEDICAL INSURANCE	141-72210-52070	\$251,370	\$244,755
DENTAL INSURANCE	141-72210-52080	\$22,800	\$22,200
UNEMPLOYMENT COMPENSATIO	141-72210-52100	\$1,862	\$1,960
EMPLOYER MEDICARE	141-72210-52120	\$37,073	\$36,546
RETIREMNT HYBRID STABILI	141-72210-52170	\$7,135	\$4,588
Other Fringe Benefits	141-72210-52990	\$500,000	\$500,000
SOCIAL SECURITY	141-72220-52010	\$95,953	\$121,271
STATE RETIREMENT	141-72220-52040	\$151,350	\$175,265
LIFE INSURANCE	141-72220-52060	\$1,800	\$2,100
MEDICAL INSURANCE	141-72220-52070	\$158,760	\$185,220
DENTAL INSURANCE	141-72220-52080	\$14,400	\$16,800
UNEMPLOYMENT COMPENSATIO	141-72220-52100	\$1,176	\$1,470
EMPLOYER MEDICARE	141-72220-52120	\$22,441	\$28,362
RETIREMNT HYBRID STABILI	141-72220-52170	\$9,177	\$5,890
SOCIAL SECURITY	141-72230-52010	\$9,570	\$9,787
STATE RETIREMENT	141-72230-52040	\$13,378	\$13,972
LIFE INSURANCE	141-72230-52060	\$150	\$150
MEDICAL INSURANCE	141-72230-52070	\$13,230	\$13,230
DENTAL INSURANCE	141-72230-52080	\$1,200	\$1,200
UNEMPLOYMENT COMPENSATIO	141-72230-52100	\$98	\$98
EMPLOYER MEDICARE	141-72230-52120	\$2,238	\$2,289
Retirement Hybrid Stabilization	141-72230-52170	\$1,892	\$1,151



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
SOCIAL SECURITY	141-72250-52010	\$70,308	\$79,258
STATE RETIREMENT	141-72250-52040	\$101,293	\$135,889
LIFE INSURANCE	141-72250-52060	\$1,350	\$1,425
MEDICAL INSURANCE	141-72250-52070	\$119,070	\$125,685
DENTAL INSURANCE	141-72250-52080	\$10,800	\$11,400
UNEMPLOYMENT COMPENSATIO	141-72250-52100	\$882	\$931
EMPLOYER MEDICARE	141-72250-52120	\$16,443	\$18,536
Retirement Hybrid Stabilization	141-72250-52170	\$1,985	\$0
SOCIAL SECURITY	141-72310-52010	\$5,910	\$7,499
UNEMPLOYMENT COMPENSATIO	141-72310-52100	\$49	\$735
EMPLOYER MEDICARE	141-72310-52120	\$1,382	\$1,754
SOCIAL SECURITY	141-72320-52010	\$20,042	\$20,230
STATE RETIREMENT	141-72320-52040	\$31,441	\$31,368
LIFE INSURANCE	141-72320-52060	\$225	\$225
MEDICAL INSURANCE	141-72320-52070	\$19,845	\$19,845
DENTAL INSURANCE	141-72320-52080	\$1,800	\$1,800
UNEMPLOYMENT COMPENSATIO	141-72320-52100	\$147	\$147
EMPLOYER MEDICARE	141-72320-52120	\$4,687	\$4,731
SOCIAL SECURITY	141-72410-52010	\$626,165	\$655,343
STATE RETIREMENT	141-72410-52040	\$985,321	\$998,026
LIFE INSURANCE	141-72410-52060	\$11,775	\$11,850
MEDICAL INSURANCE	141-72410-52070	\$1,038,555	\$1,045,170
DENTAL INSURANCE	141-72410-52080	\$94,200	\$94,800
UNEMPLOYMENT COMPENSATIO	141-72410-52100	\$7,693	\$8,330
EMPLOYER MEDICARE	141-72410-52120	\$146,442	\$153,266
RETIREMNT HYBRID STABILI	141-72410-52170	\$3,578	\$6,500
SOCIAL SECURITY	141-72510-52010	\$52,685	\$53,795
STATE RETIREMENT	141-72510-52040	\$77,752	\$92,233



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
LIFE INSURANCE	141-72510-52060	\$900	\$900
MEDICAL INSURANCE	141-72510-52070	\$79,380	\$79,380
DENTAL INSURANCE	141-72510-52080	\$7,200	\$7,200
UNEMPLOYMENT COMPENSATIO	141-72510-52100	\$588	\$637
EMPLOYER MEDICARE	141-72510-52120	\$12,321	\$12,581
SOCIAL SECURITY	141-72520-52010	\$41,292	\$46,021
STATE RETIREMENT	141-72520-52040	\$63,233	\$74,956
LIFE INSURANCE	141-72520-52060	\$675	\$750
MEDICAL INSURANCE	141-72520-52070	\$59,535	\$66,150
DENTAL INSURANCE	141-72520-52080	\$5,400	\$6,000
UNEMPLOYMENT COMPENSATIO	141-72520-52100	\$490	\$588
EMPLOYER MEDICARE	141-72520-52120	\$9,657	\$10,763
SOCIAL SECURITY	141-72610-52010	\$4,232	\$4,316
STATE RETIREMENT	141-72610-52040	\$6,245	\$7,401
LIFE INSURANCE	141-72610-52060	\$75	\$75
MEDICAL INSURANCE	141-72610-52070	\$6,615	\$6,615
DENTAL INSURANCE	141-72610-52080	\$600	\$600
UNEMPLOYMENT COMPENSATIO	141-72610-52100	\$49	\$49
EMPLOYER MEDICARE	141-72610-52120	\$990	\$1,009
SOCIAL SECURITY	141-72620-52010	\$86,036	\$89,072
STATE RETIREMENT	141-72620-52040	\$126,972	\$152,715
LIFE INSURANCE	141-72620-52060	\$2,025	\$1,950
MEDICAL INSURANCE	141-72620-52070	\$178,605	\$171,990
DENTAL INSURANCE	141-72620-52080	\$16,200	\$15,600
UNEMPLOYMENT COMPENSATIO	141-72620-52100	\$1,470	\$1,470
EMPLOYER MEDICARE	141-72620-52120	\$20,121	\$20,831
SOCIAL SECURITY	141-72710-52010	\$392,507	\$403,777



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
STATE RETIREMENT	141-72710-52040	\$551,814	\$692,281
LIFE INSURANCE	141-72710-52060	\$8,850	\$9,300
MEDICAL INSURANCE	141-72710-52070	\$780,570	\$820,260
DENTAL INSURANCE	141-72710-52080	\$70,800	\$74,400
UNEMPLOYMENT COMPENSATIO	141-72710-52100	\$5,782	\$12,000
EMPLOYER MEDICARE	141-72710-52120	\$91,796	\$94,432
Retirement Hybrid Stabilization	141-72710-52170	\$500	\$500
SOCIAL SECURITY	141-73300-52010	\$25,881	\$31,098
STATE RETIREMENT	141-73300-52040	\$37,722	\$46,092
LIFE INSURANCE	141-73300-52060	\$450	\$525
MEDICAL INSURANCE	141-73300-52070	\$39,690	\$46,305
DENTAL INSURANCE	141-73300-52080	\$3,600	\$4,200
UNEMPLOYMENT COMPENSATIO	141-73300-52100	\$343	\$343
EMPLOYER MEDICARE	141-73300-52120	\$6,053	\$7,273
RETIREMNT HYBRID STABILIZATION	141-73300-52170		\$554
SOCIAL SECURITY	141-73400-52010	\$62,453	\$56,355
STATE RETIREMENT	141-73400-52040	\$95,137	\$79,919
LIFE INSURANCE	141-73400-52060	\$1,800	\$1,650
MEDICAL INSURANCE	141-73400-52070	\$158,760	\$145,530
DENTAL INSURANCE	141-73400-52080	\$14,400	\$13,200
UNEMPLOYMENT COMPENSATIO	141-73400-52100	\$1,274	\$1,274
EMPLOYER MEDICARE	141-73400-52120	\$14,606	\$13,180
RETIREMNT HYBRID STABILI	141-73400-52170	\$3,067	\$1,734
Total Education:		\$33,980,861	\$34,911,307
Total Employee Benefits:		\$33,980,861	\$34,911,307
Salaries and Wages			
Education			
TEACHERS	141-71100-51160	\$58,060,250	\$61,269,323
CAREER LADDER PROGRAM	141-71100-51170	\$100,200	\$99,000



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
EDUCATIONAL ASSISTANTS	141-71100-51630	\$2,194,832	\$2,320,622
OTHER SALARIES & WAGES	141-71100-51890	\$357,000	\$357,000
CERTIFIED SUBSTITUTE TEACHERS	141-71100-51950		\$625,000
NON-CERTIFIED SUBSTITUTE TCHERS	141-71100-51980		\$825,000
TEACHERS	141-71200-51160	\$4,560,535	\$4,690,420
HOMEBOUND TEACHERS	141-71200-51280	\$143,280	\$188,900
EDUCATIONAL ASSISTANTS	141-71200-51630	\$3,340,065	\$3,532,500
SPEECH PATHOLOGIST	141-71200-51710	\$1,246,217	\$1,202,444
CERTIFIED SUBSTITUTE TEACHERS	141-71200-51950		\$40,000
NON-CERTIFIED SUBSTITUTE TCHERS	141-71200-51980		\$240,000
TEACHERS	141-71300-51160	\$4,841,924	\$4,966,617
CERTIFIED SUBSTITUTE TEACHERS	141-71300-51950		\$30,000
NON-CERTIFIED SUBSTITUTE TEACHERS	141-71300-51980		\$80,000
SUPERVISOR/DIRECTOR	141-72110-51050	\$104,904	\$107,003
SECRETARY(S)	141-72110-51610	\$52,416	\$64,260
Supervisor/Director	141-72120-51050	\$99,750	\$101,745
MEDICAL PERSONNEL	141-72120-51310	\$1,491,000	\$1,607,664
OTHER SALARIES & WAGES	141-72120-51890	\$52,416	\$53,464
GUIDANCE PERSONNEL	141-72130-51230	\$2,606,891	\$2,741,047
SUPERVISOR/DIRECTOR	141-72210-51050	\$975,000	\$887,200
LIBRARIANS	141-72210-51290	\$1,293,000	\$1,312,433
CLERICAL PERSONNEL	141-72210-51620	\$288,750	\$280,769
OTHER SALARIES & WAGES	141-72210-51890	\$0	\$40,000
SUPERVISOR/DIRECTOR	141-72220-51050	\$219,750	\$239,245
PSYCHOLOGICAL PERSONNEL	141-72220-51240	\$747,357	\$774,920
ASSESSMENT PERSONNEL	141-72220-51350	\$283,500	\$610,470
SECRETARY(S)	141-72220-51610	\$153,384	\$152,012
OTHER SALARIES & WAGES	141-72220-51890	\$143,640	\$179,330
SUPERVISOR/DIRECTOR	141-72230-51050	\$99,750	\$101,745
Accountants/Bookkeepers	141-72230-51190	\$54,600	\$56,116
Supervisor/Director	141-72250-51050	\$99,750	\$101,745
COMPUTER PERSONNEL	141-72250-51380	\$1,034,250	\$1,176,613



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
SECRETARY(S)	141-72310-51610	\$25,000	\$30,000
BOARD MEMBERS FEES	141-72310-51910	\$70,320	\$90,947
CO OFFICAL/ADM OFFICER	141-72320-51010	\$170,000	\$170,000
CAREER LADDER PROGRAM	141-72320-51170	\$1,000	\$1,000
SECRETARY(S)	141-72320-51610	\$63,000	\$64,260
OTHER SALARIES & WAGES	141-72320-51890	\$89,250	\$91,035
PRINCIPALS	141-72410-51040	\$2,173,900	\$2,358,090
ACCOUNTANTS/BOOKKEEPERS	141-72410-51190	\$1,023,750	\$1,036,508
ASSISTANT PRINCIPALS	141-72410-51390	\$3,797,600	\$3,978,500
SECRETARY(S)	141-72410-51610	\$3,104,178	\$3,196,951
SUPERVISOR/DIRECTOR	141-72510-51050	\$120,000	\$239,245
ACCOUNTANTS/BOOKKEEPERS	141-72510-51190	\$729,750	\$628,422
SUPERVISOR/DIRECTOR	141-72520-51050	\$120,000	\$340,990
CLERICAL PERSONNEL	141-72520-51620	\$546,000	\$401,284
SUPERVISOR/DIRECTOR	141-72610-51050	\$68,250	\$69,615
SUPERVISOR/DIRECTOR	141-72620-51050	\$99,750	\$101,745
SECRETARY(S)	141-72620-51610	\$49,920	\$53,464
MAINTENANCE PERSONNEL	141-72620-51670	\$1,238,000	\$1,281,432
SUPERVISOR/DIRECTOR	141-72710-51050	\$78,750	\$80,325
MECHANIC(S)	141-72710-51420	\$462,000	\$474,300
BUS DRIVERS	141-72710-51460	\$5,145,000	\$5,247,900
TEMPORARY PERSONNEL	141-72710-51690	\$300,000	\$320,000
OTHER SALARIES & WAGES	141-72710-51890	\$345,000	\$390,000
CLERICAL PERSONNEL	141-73300-51620	\$54,600	\$53,465
OTHER SALARIES & WAGES	141-73300-51890	\$362,833	\$448,122
SUPERVISOR/DIRECTOR	141-73400-51050	\$95,000	\$0
TEACHERS	141-73400-51160	\$603,837	\$631,741
EDUCATIONAL ASSISTANTS	141-73400-51630	\$308,472	\$247,205
CERTIFIED SUBSTITUTE TEACHERS	141-73400-51950		\$5,000
NON-CERTIFIED SUBSTITUTE TCHERS	141-73400-51980		\$25,000
Total Education:		\$105,889,571	\$113,111,153



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
Total Salaries and Wages:		\$105,889,571	\$113,111,153
Contracted Services			
Education			
CONTRIBUTIONS	141-71100-53160	\$289,120	\$304,120
TRAVEL	141-71100-53550	\$15,000	\$15,000
CONTRACTS-CERTIFIED TCHR	141-71100-53690	\$350,000	\$0
CONTRACTS NO-CERTIFD TCH	141-71100-53700	\$600,000	\$0
OTHER CONTRACTED SERVICE	141-71100-53990	\$416,000	\$288,000
MAINTENANCE & REPAIR SER	141-71200-53360	\$4,500	\$4,500
CONTRACTS-CERTIFIED TCHR	141-71200-53690	\$40,000	\$0
CONTRACTS NO-CERTIFD TCH	141-71200-53700	\$240,000	\$0
OTHER CONTRACTED SERVICE	141-71200-53990	\$10,000	\$10,000
COMMUNICATION	141-71300-53070	\$8,000	\$4,000
MAINTENANCE & REPAIR SER	141-71300-53360	\$15,000	\$15,000
TRAVEL	141-71300-53550	\$6,500	\$30,000
CONTRACTS-CERTIFIED TCHR	141-71300-53690	\$20,000	\$0
CONTRACTS NO-CERTIFD TCH	141-71300-53700	\$80,000	\$0
OTHER CONTRACTED SERVICES	141-71300-53990		\$66,300
EVALUATION AND TESTING	141-72130-53220	\$365,000	\$385,000
TRAVEL	141-72210-53550	\$11,500	\$30,000
OTHER CONTRACTED SERVICE	141-72210-53990	\$0	\$142,000
CONTRACTS WITH PRIVATE A	141-72220-53120	\$1,053,500	\$1,053,500
TRAVEL	141-72220-53550	\$45,000	\$45,000
COMMUNICATION	141-72250-53070	\$28,000	\$28,000
MAINTENANCE & REPAIR SER	141-72250-53360	\$47,000	\$47,000
INTERNET CONNECTIVITY	141-72250-53500	\$420,000	\$420,000
TRAVEL	141-72250-53550	\$5,500	\$5,500



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
OTHER CONTRACTED SERVICE	141-72250-53990	\$2,000,000	\$2,050,000
AUDIT SERVICES	141-72310-53050	\$25,950	\$35,000
DUES AND MEMBERSHIPS	141-72310-53200	\$30,000	\$35,000
LEGAL SERVICES	141-72310-53310	\$56,250	\$56,250
TRAVEL	141-72310-53550	\$20,000	\$25,000
OTHER CONTRACTED SERVICE	141-72310-53990	\$10,000	\$15,000
COMMUNICATION	141-72320-53070	\$51,000	\$55,000
POSTAL CHARGES	141-72320-53480	\$13,000	\$13,000
TRAVEL	141-72320-53550	\$5,000	\$5,000
OTHER CONTRACTED SERVICE	141-72320-53990	\$20,000	\$20,000
COMMUNICATION	141-72410-53070	\$68,972	\$72,000
OTHER CONTRACTED SERVICE	141-72410-53990	\$233,240	\$235,000
DATA PROCESSING SERVICES	141-72510-53170	\$14,000	\$11,000
OTHER CONTRACTED SERVICE	141-72520-53990	\$10,000	\$10,000
JANITORIAL SERVICES	141-72610-53280	\$3,943,089	\$4,675,100
DISPOSAL FEES	141-72610-53590	\$153,000	\$188,000
OTHER CONTRACTED SERVICE	141-72610-53990	\$314,400	\$550,000
OTHER CONTRACTED SERVICE	141-72620-53990	\$345,400	\$345,400
OTHER CHARGES	141-72620-55990		\$250,000
COMMUNICATION	141-72710-53070	\$13,000	\$13,000
LAUNDRY SERVICES	141-72710-53290	\$15,000	\$15,000
MAINTENANCE & REPAIR SER	141-72710-53360	\$3,500	\$3,500
MAINTENANCE & REPAIR SER	141-72710-53380	\$375,000	\$375,000
OTHER CONTRACTED SERVICES	141-72710-53990		\$70,000
CONTRACTS-CERTIFIED TCHR	141-73400-53690	\$5,000	\$0
CONTRACTS NO-CERTIFD TCH	141-73400-53700	\$25,000	\$0
Total Education:		\$11,819,421	\$12,015,170
Total Contracted Services:		\$11,819,421	\$12,015,170



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
Supplies and Materials			
Education			
INSTRUCTIONAL SUPPLIES &	141-71100-54290	\$470,000	\$495,000
OTHER SUPPLIES AND MATER	141-71100-54990	\$5,000	\$5,000
INSTRUCTIONAL SUPPLIES &	141-71200-54290	\$64,171	\$64,171
OTHER SUPPLIES AND MATER	141-71200-54990	\$75,646	\$75,646
INSTRUCTIONAL SUPPLIES &	141-71300-54290	\$205,000	\$135,000
OTHER SUPPLIES AND MATERIALS	141-71300-54990		\$2,500
OTHER SUPPLIES AND MATER	141-72110-54990	\$10,000	\$0
OTHER CHARGES	141-72110-55990		\$10,000
OTHER SUPPLIES AND MATER	141-72120-54990	\$10,000	\$10,000
OTHER SUPPLIES AND MATER	141-72130-54990	\$5,000	\$20,000
LIBRARY BOOKS/MEDIA	141-72210-54320	\$117,620	\$119,000
OTHER SUPPLIES AND MATER	141-72210-54990	\$50,000	\$50,000
OTHER SUPPLIES AND MATER	141-72220-54990	\$15,000	\$15,000
DATA PROCESSING SUPPLIES	141-72250-54110	\$35,000	\$35,000
OFFICE SUPPLIES	141-72410-54350	\$70,922	\$72,000
DATA PROCESSING SUPPLIES	141-72510-54110	\$11,000	\$11,000
OFFICE SUPPLIES	141-72510-54350	\$4,000	\$6,000
ELECTRICITY	141-72610-54150	\$4,479,200	\$5,079,200
NATURAL GAS	141-72610-54340	\$505,000	\$705,000
WATER AND SEWER	141-72610-54540	\$925,000	\$1,150,000
OTHER SUPPLIES AND MATER	141-72610-54990	\$42,464	\$0
OTHER SUPPLIES AND MATER	141-72620-54990	\$879,890	\$880,000
DIESEL FUEL	141-72710-54120	\$786,000	\$900,000
EQUIPMENT & MACHINERY PA	141-72710-54180	\$5,000	\$5,000
GASOLINE	141-72710-54250	\$150,000	\$160,000



Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
UTILITIES	141-72710-54520	\$22,000	\$22,000
OTHER SUPPLIES AND MATER	141-72710-54990	\$13,000	\$13,000
OTHER SUPPLIES AND MATER	141-73400-54990	\$30,000	\$30,000
Total Education:		\$8,985,913	\$10,069,517
Total Supplies and Materials:		\$8,985,913	\$10,069,517
Other Charges			
Education			
FEE WAIVERS	141-71100-55350	\$88,000	\$88,000
OTHER CHARGES	141-71100-55990	\$55,000	\$55,000
TRAVEL	141-72120-53550		\$1,500
OTHER CHARGES	141-72120-55990	\$50,000	\$48,500
IN SERVICE/STAFF DEVELOP	141-72130-55240	\$15,000	\$27,000
OTHER CHARGES	141-72210-55990	\$48,000	\$85,000
IN SERVICE/STAFF DEVELOP	141-72220-55240	\$67,055	\$67,055
OTHER SUPPLIES & MATERIALS	141-72310-54990	\$3,000	\$3,500
LIABILITY INSURANCE	141-72310-55060	\$1,396,253	\$1,553,710
TRUSTEE'S COMMISSION	141-72310-55100	\$1,150,000	\$1,350,000
WORKERS COMPENSATION INS	141-72310-55130	\$519,073	\$519,073
OTHER CHARGES	141-72310-55990	\$30,000	\$33,000
OTHER CHARGES	141-72320-55990	\$10,000	\$15,000
IN-SERVICE/STAFF DEVELOPMENT	141-72510-55240	\$2,000	\$3,500
IN-SERVICE/STAFF DEVELOPMENT	141-72520-55240	\$7,500	\$10,000
OTHER CHARGES	141-72520-55990	\$65,000	\$70,000
BOILER INSURANCE	141-72610-55010	\$28,752	\$28,753
OTHER CHARGES	141-72610-55990		\$42,500
VEHICLE & EQUIPMENT INSU	141-72710-55110	\$161,736	\$161,736
IN SERVICE/STAFF DEVELOP	141-72710-55240	\$13,000	\$13,000
OTHER CHARGES	141-72710-55990	\$35,000	\$35,000
OTHER CHARGES	141-73300-55990	\$15,000	\$30,000

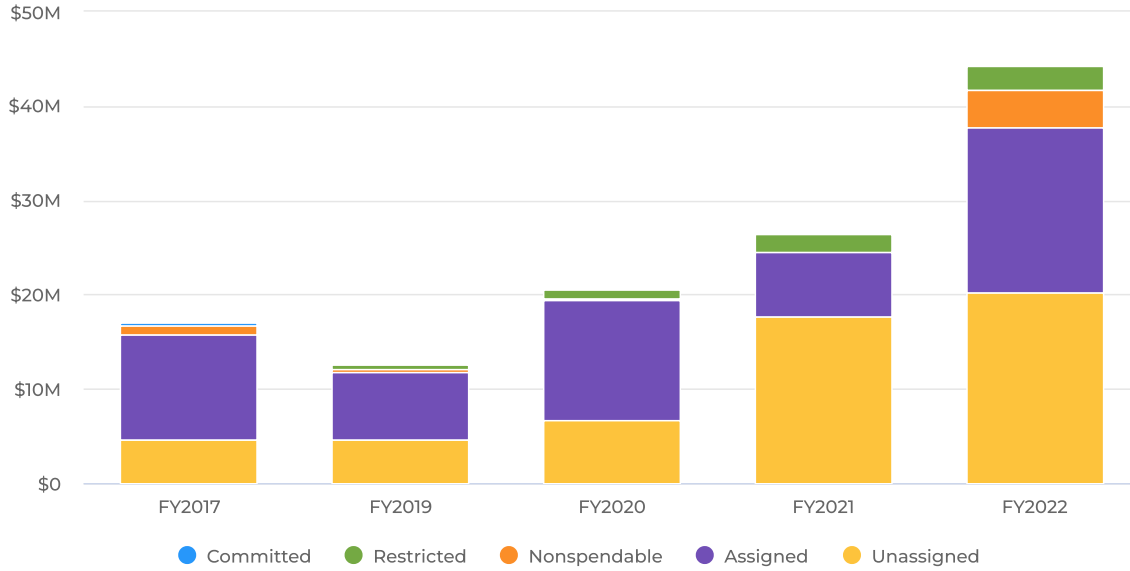


Name	Account ID	FY2022 Budgeted	Final Budget - 2023 (General Purpose School Fund)
Total Education:		\$3,759,369	\$4,240,827
Total Other Charges:		\$3,759,369	\$4,240,827
Debt Service			
Education			
INTEREST ON BONDS	141-82230-56030	\$117,881	\$112,131
INTEREST ON CAPITALIZED	141-82230-56110	\$125,629	\$114,487
PRINCIPAL ON BONDS	141-82130-56010	\$115,000	\$120,000
PRINCIPAL ON CAPITALIZED	141-82130-56100	\$422,030	\$433,172
Total Education:		\$780,540	\$779,790
Total Debt Service:		\$780,540	\$779,790
Capital Outlays			
Education			
REGULAR INSTRUCTION EQUI	141-71100-57220	\$156,835	\$160,000
SPECIAL EDUCATION EQUIPM	141-71200-57250	\$40,000	\$40,000
VOCATIONAL INSTRUCTION E	141-71300-57300	\$135,000	\$105,000
DATA PROCESSING EQUIPMEN	141-72710-57090	\$15,000	\$15,000
TRANSPORTATION EQUIPMENT	141-72710-57290	\$1,200,000	\$1,200,000
OTHER CAPITAL OUTLAY	141-76100-57990	\$190,000	\$850,000
Total Education:		\$1,736,835	\$2,370,000
Total Capital Outlays:		\$1,736,835	\$2,370,000
Total Expense Objects:		\$166,952,510	\$177,497,764



Fund Balance

Projections

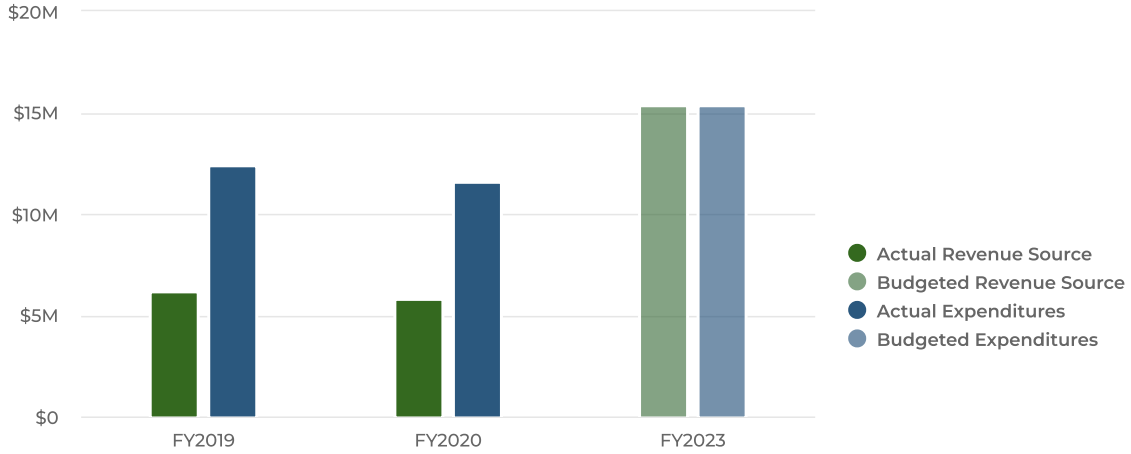


	FY2019	FY2020	FY2021
Fund Balance	Actual	Actual	Actual
Unassigned	\$4,657,811	\$6,660,180	\$17,681,979
Assigned	\$7,169,436	\$12,750,182	\$6,797,460
Committed	\$108,862	\$108,862	\$108,862
Restricted	\$478,258	\$992,216	\$1,912,667
Nonspendable	\$326,398	\$217,536	\$108,674
Total Fund Balance:	\$12,740,765	\$20,728,976	\$26,609,642



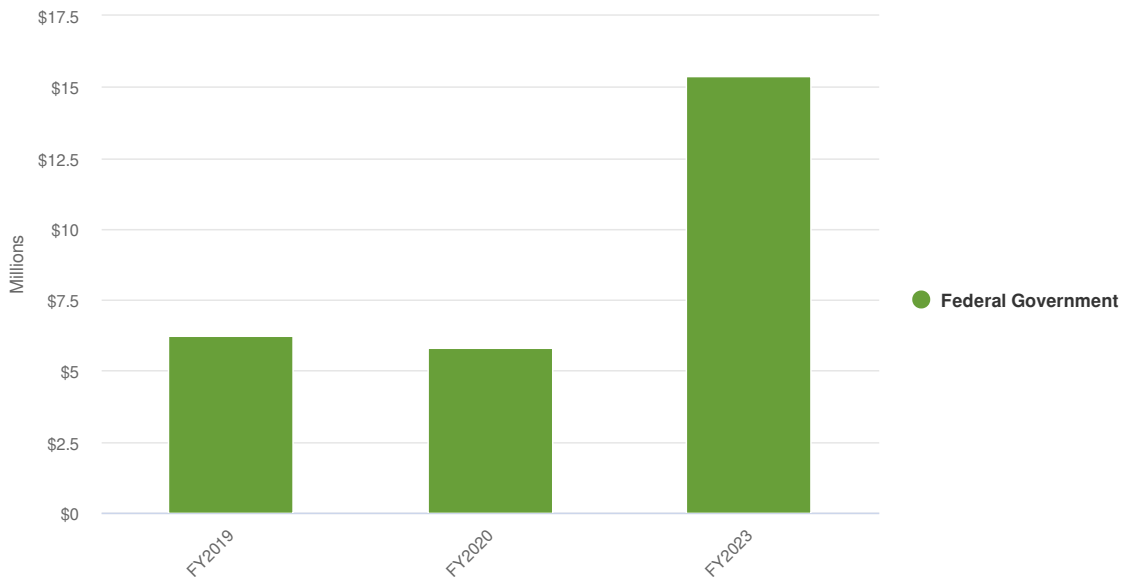
School Federal Projects Fund

Summary



Revenues by Source

Budgeted and Historical 2023 Revenues by Source



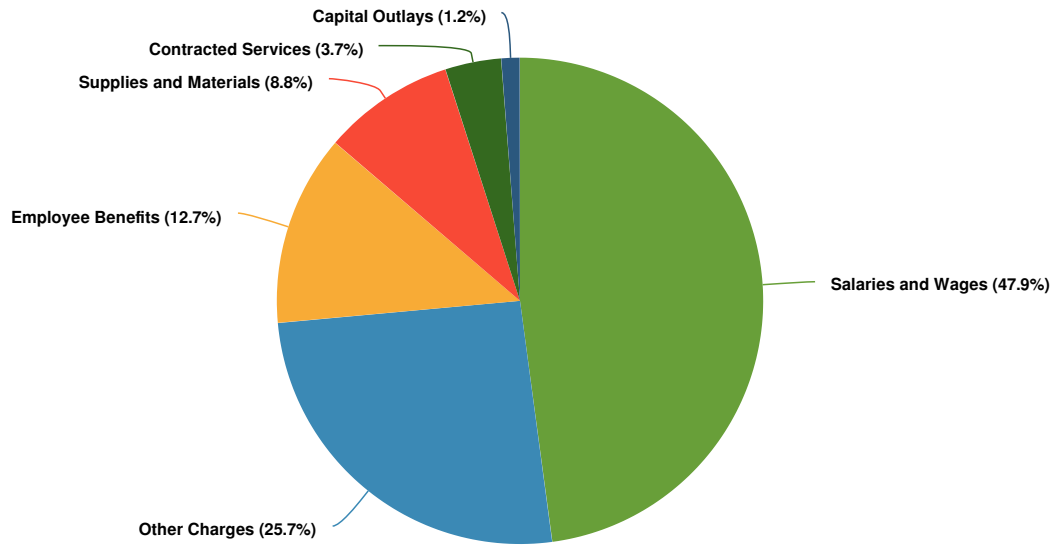
Name	Account ID	FY2022 Budgeted	Final 142 (School Federal Projects Fund)
Revenue Source			
Federal Government			



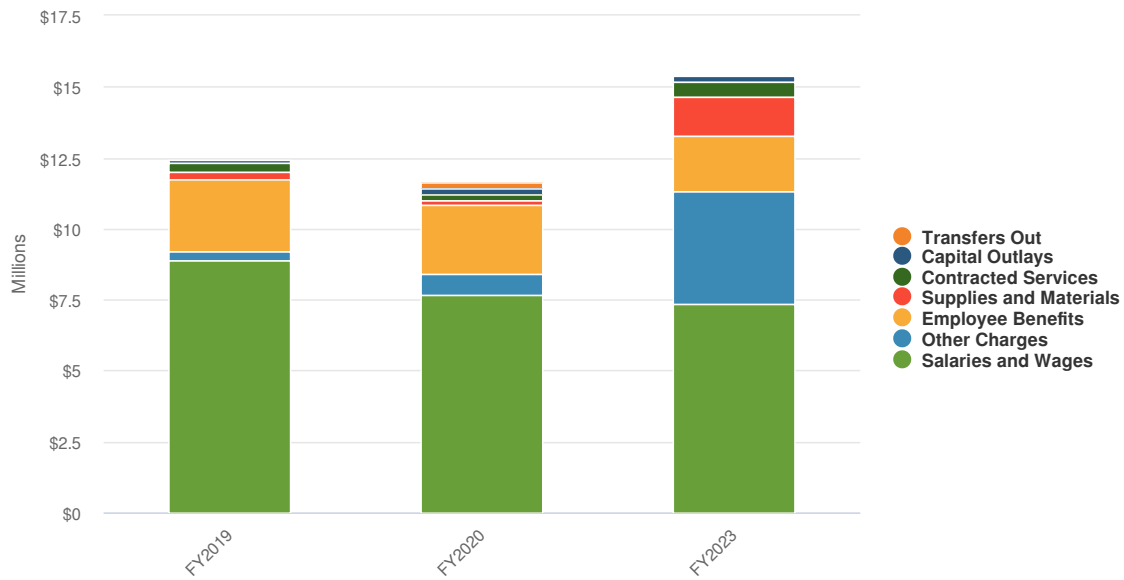
Name	Account ID	FY2022 Budgeted	Final 142 (School Federal Projects Fund)
VOCATIONAL EDUCATION - B	142-40000-47131	\$267,468	\$258,778
NCLB TITLE I	142-40000-47141	\$1,728,928	\$1,830,565
IDEA	142-40000-47143	\$3,722,400	\$3,799,982
IDEA - PRESCHOOL	142-40000-47145	\$83,281	\$85,427
ENGLISH LANGUAGE TITLE I	142-40000-47146	\$94,089	\$94,021
EDUCATION FOR HOMELESS C	142-40000-47149	\$138,776	\$144,930
NCLB TEACHER TRAINING	142-40000-47189	\$560,431	\$516,872
ESSER GRANT 2.0/ Best For ALL	142-40000-47307		\$91,695
ARP IDA PART B	142-40000-47402		\$192,040
ARP IDEA PRESCHOOL	142-40000-47403		\$48,504
ARP HOMELESS 1.0	142-40000-47404		\$330,135
ESSER 3.0	142-47401	\$12,554,040	\$7,995,888
Total Federal Government:		\$19,149,413	\$15,388,837
Total Revenue Source:		\$19,149,413	\$15,388,837

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Budgeted	Final 142 (School Federal Projects Fund)
Expense Objects			
Employee Benefits			
SOCIAL SECURITY	142-71100-52010	\$85,215	\$222,822
STATE RETIREMENT	142-71100-52040	\$135,962	\$358,385
LIFE INSURANCE	142-71100-52060	\$1,650	\$1,575
MEDICAL INSURANCE	142-71100-52070	\$145,530	\$138,915
DENTAL INSURANCE	142-71100-52080	\$13,200	\$12,600
UNEMPLOYMENT COMPENSATIO	142-71100-52100	\$1,128	\$5,909
EMPLOYER MEDICARE	142-71100-52120	\$20,830	\$52,066
SOCIAL SECURITY	142-71200-52010	\$112,970	\$158,049
STATE RETIREMENT	142-71200-52040	\$215,374	\$211,636
LIFE INSURANCE	142-71200-52060	\$3,274	\$3,750
MEDICAL INSURANCE	142-71200-52070	\$281,750	\$330,750
DENTAL INSURANCE	142-71200-52080	\$30,000	\$30,000
UNEMPLOYMENT COMPENSATIO	142-71200-52100	\$2,450	\$2,450
EMPLOYER MEDICARE	142-71200-52120	\$34,816	\$36,970
SOCIAL SECURITY	142-71300-52010	\$1,956	\$2,232
UNEMPLOYMENT COMPENSATIO	142-71300-52100	\$49	\$49
EMPLOYER MEDICARE	142-71300-52120	\$458	\$522
GUIDANCE PERSONNEL	142-72130-51230		\$10,493
SOCIAL SECURITY	142-72130-52010	\$4,225	\$7,802
STATE RETIREMENT	142-72130-52040	\$5,137	\$10,514
LIFE INSURANCE	142-72130-52060	\$74	\$81
MEDICAL INSURANCE	142-72130-52070	\$6,615	\$8,269
DENTAL INSURANCE	142-72130-52080	\$600	\$635



Name	Account ID	FY2022 Budgeted	Final 142 (School Federal Projects Fund)
UNEMPLOYMENT COMPENSATIO	142-72130-52100	\$98	\$151
EMPLOYER MEDICARE	142-72130-52120	\$987	\$1,825
SOCIAL SECURITY	142-72210-52010	\$29,692	\$47,831
STATE RETIREMENT	142-72210-52040	\$48,774	\$72,146
LIFE INSURANCE	142-72210-52060	\$592	\$799
MEDICAL INSURANCE	142-72210-52070	\$52,920	\$70,450
DENTAL INSURANCE	142-72210-52080	\$4,800	\$6,390
UNEMPLOYMENT COMPENSATIO	142-72210-52100	\$398	\$539
EMPLOYER MEDICARE	142-72210-52120	\$6,950	\$11,032
SOCIAL SECURITY	142-72220-52010	\$7,851	\$22,391
STATE RETIREMENT	142-72220-52040	\$13,554	\$26,463
LIFE INSURANCE	142-72220-52060	\$148	\$300
MEDICAL INSURANCE	142-72220-52070	\$13,230	\$26,460
DENTAL INSURANCE	142-72220-52080	\$1,200	\$2,400
UNEMPLOYMENT COMPENSATIO	142-72220-52100	\$98	\$496
EMPLOYER MEDICARE	142-72220-52120	\$2,000	\$5,237
SOCIAL SECURITY	142-72710-52010		\$2,179
STATE RETIRMENT	142-72710-52040		\$3,426
UNEMPLOYMENT COMPENSATION	142-72710-52100		\$190
EMPLOYEE MEDICARE	142-72710-52120		\$510
OTHER CHARGES	142-72710-55990		\$48,629
Total Employee Benefits:		\$1,286,555	\$1,956,318
Salaries and Wages			
TEACHERS	142-71100-51160	\$978,782	\$1,045,737
EDUCATIONAL ASSISTANTS	142-71100-51630	\$80,360	\$60,841
OTHER SALARIES & WAGES	142-71100-51890	\$320,001	\$2,484,258
TEACHERS	142-71200-51160	\$2,140,545	\$2,523,133
EDUCATIONAL ASSISTANTS	142-71200-51630	\$20,320	\$26,045
OTHER SALARIES & WAGES	142-71300-51890	\$31,555	\$36,000
OTHER SALARIES & WAGES	142-72130-51890	\$67,474	\$78,869
SUPERVISOR/DIRECTOR	142-72210-51050	\$95,000	\$288,287
SECRETARY(S)	142-72210-51610	\$49,920	\$52,416
OTHER SALARIES & WAGES	142-72210-51890	\$333,724	\$417,384
ASSESSMENT PERSONNEL	142-72220-51350	\$80,000	\$0
OTHER SALARIES & WAGES	142-72220-51890	\$112,500	\$356,150
Total Salaries and Wages:		\$4,310,181	\$7,369,120
Contracted Services			
MAINTENANCE & REPAIR SER	142-71100-53360	\$1,000	\$500
CONTRACTS-CERTIFIED TCHR	142-71100-53690	\$11,200	\$1,706
CONTRACTS NO-CERTIFD TCH	142-71100-53700	\$19,100	\$4,506
OTHER CONTRACTED SERVICE	142-71100-53990	\$4,800	\$10,000
CONTRACTS WITH PRIVATE A	142-71200-53120	\$1,189	\$5,772



Name	Account ID	FY2022 Budgeted	Final 142 (School Federal Projects Fund)
CONTRACTS-CERTIFIED TCHR SUBS	142-71200-53690		\$2,710
CONTRACTS NO-CERTIFIED TCHR SUBS	142-71200-53700		\$9,958
CONTRACTS WITH OTHER SCH	142-71300-53110	\$5,134	\$4,000
OTHER CONTRACTED SERVICE	142-71300-53990	\$1,270	\$1,270
COMMUNICATION	142-72130-53070	\$550	\$2,300
TRAVEL	142-72130-53550	\$30,600	\$39,977
OTHER CONTRACTED SERVICE	142-72130-53990	\$17,645	\$8,500
COMMUNICATION	142-72210-53070	\$2,000	\$2,000
CONTACTS WITH PRIVATE AGENCIES	142-72210-53120		\$150,000
MAINTENANCE & REPAIR SER	142-72210-53360	\$0	\$200
TRAVEL	142-72210-53550	\$2,050	\$6,085
CONTRACTS-CERTIFIED TCHR	142-72210-53690	\$10,000	\$9,000
CONTRACTS NO-CERTIFD TCH	142-72210-53700	\$20,000	\$17,300
OTHER CONTRACTED SERVICE	142-72210-53990	\$25,000	\$30,000
CONTRACTS WITH PRIVATE A	142-72220-53120	\$63,977	\$156,559
EVALUATION AND TESTING	142-72220-53220		\$64,762
BUS DRIVERS	142-72710-51460		\$33,650
OTHER SALARIES & WAGES	142-72710-51890		\$1,500
MAINTENANCE & REPAIR SERV- VEH	142-72710-53380		\$5,000
TRAVEL	142-72710-53550	\$1,705	\$5,000
OTHER CONTRACTED SERVICES	142-72710-53990		\$1
Total Contracted Services:		\$217,220	\$572,256
Supplies and Materials			
INSTRUCTIONAL SUPPLIES &	142-71100-54290	\$39,798	\$216,833
SOFTWARE	142-71100-54710	\$2,950,190	\$647,363
OTHER SUPPLIES AND MATER	142-71100-54990	\$3,003,400	\$1,152
INSTRUCTIONAL SUPPLIES &	142-71200-54290	\$33,271	\$4,971
INSTRUCTIONAL SUPPLIES &	142-71300-54290	\$46,000	\$46,000
TEXTBOOKS	142-71300-54490		\$5,900
OTHER SUPPLIES AND MATER	142-71300-54990	\$27,000	\$35,000
OTHER SUPPLIES AND MATER	142-72130-54990	\$26,477	\$2,052
INSTRUCTIONAL SUPPLIES & MATLS	142-72210-54290		\$102,666
LIBRARY BOOKS /MEDIA	142-72210-54320		\$4,500
OTHER SUPPLIES AND MATER	142-72210-54990	\$29,004	\$59,749
OTHER SUPPLIES AND MATER	142-72220-54990	\$500	\$80,000
OTHER EQUIPMENT	142-72220-57900		\$17,794
DIESEL FUEL	142-72710-54120	\$0	\$19,007
TRANSPORTATION EQUIPMENT	142-72710-57290		\$24,281
FOOD SUPPLIES	142-73100-54220	\$0	\$82,412
Total Supplies and Materials:		\$6,155,640	\$1,349,680
Other Charges			
OTHER CHARGES	142-71100-55990	\$9,551	\$45,452

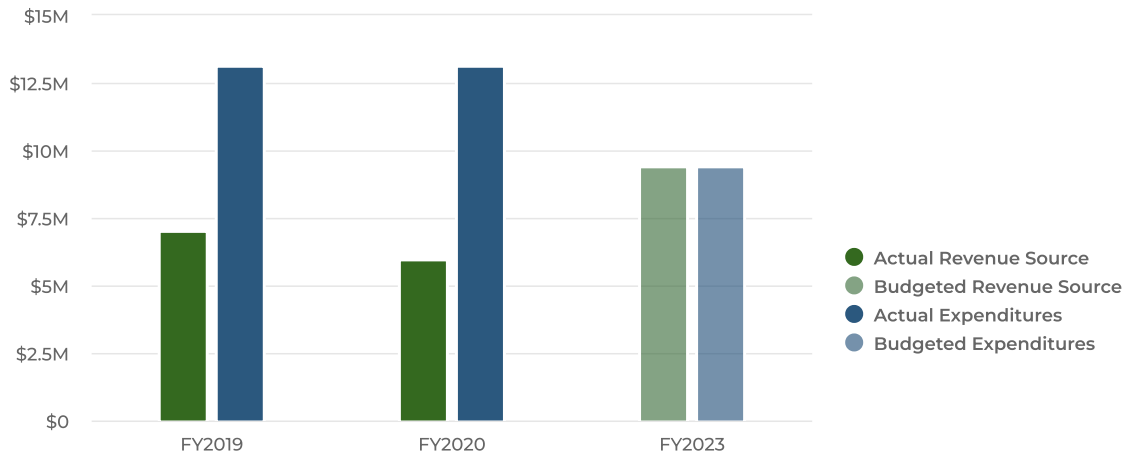


Name	Account ID	FY2022 Budgeted	Final 142 (School Federal Projects Fund)
OTHER CHARGES	142-72120-55990	\$8,600	\$112,355
IN SERVICE/STAFF DEVELOP	142-72130-55240	\$17,999	\$9,500
OTHER CHARGES	142-72130-55990	\$5,891	\$33,160
IN SERVICE/STAFF DEVELOP	142-72210-55240	\$113,558	\$367,798
OTHER CHARGES	142-72210-55990	\$20,951	\$21,320
IN SERVICE/STAFF DEVELOP	142-72220-55240	\$12,000	\$3,505
IN SERVICE/STAFF DEVELOP	142-72230-55240	\$1,000	\$0
SOFTWARE	142-72250-54710		\$1,010
OTHER EQUIPMENT	142-72250-57900		\$3,048,849
OTHER CHARGES	142-72520-55990		\$4,800
MAINTENANCE EQUIPMENT	142-72620-57170		\$250,000
INDIRECT COST	142-99100-55040	\$1,709,001	\$53,990
TRANSFERS TO OTHER FUNDS	142-99100-55900	\$619,755	\$0
Total Other Charges:		\$2,518,306	\$3,951,739
Capital Outlays			
REGULAR INSTRUCTION EQUI	142-71100-57220	\$4,564,500	\$40,500
SPECIAL EDUCATION EQUIPM	142-71200-57250	\$2,909	\$15,241
VOCATIONAL INSTRUCTION E	142-71300-57300	\$94,102	\$119,816
OTHER EQUIPMENT	142-72210-57900	\$0	\$14,167
Total Capital Outlays:		\$4,661,511	\$189,724
Total Expense Objects:		\$19,149,413	\$15,388,837



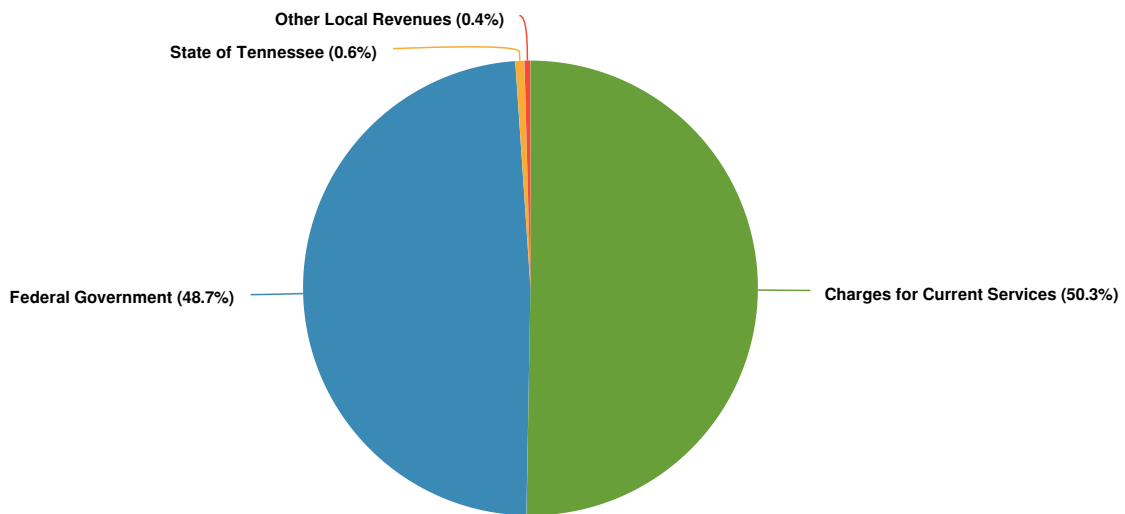


Summary

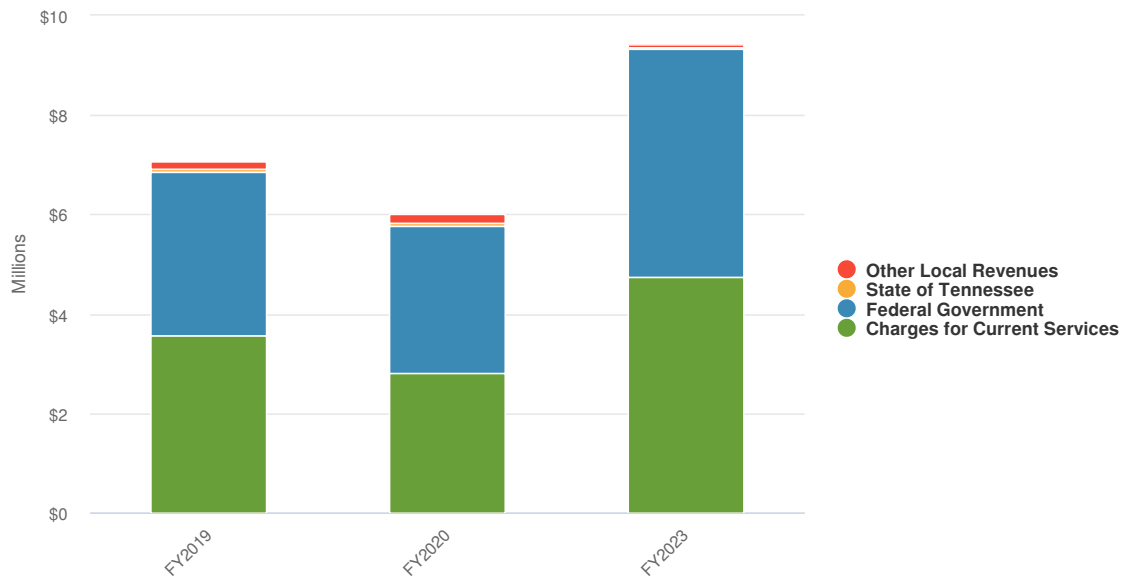


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

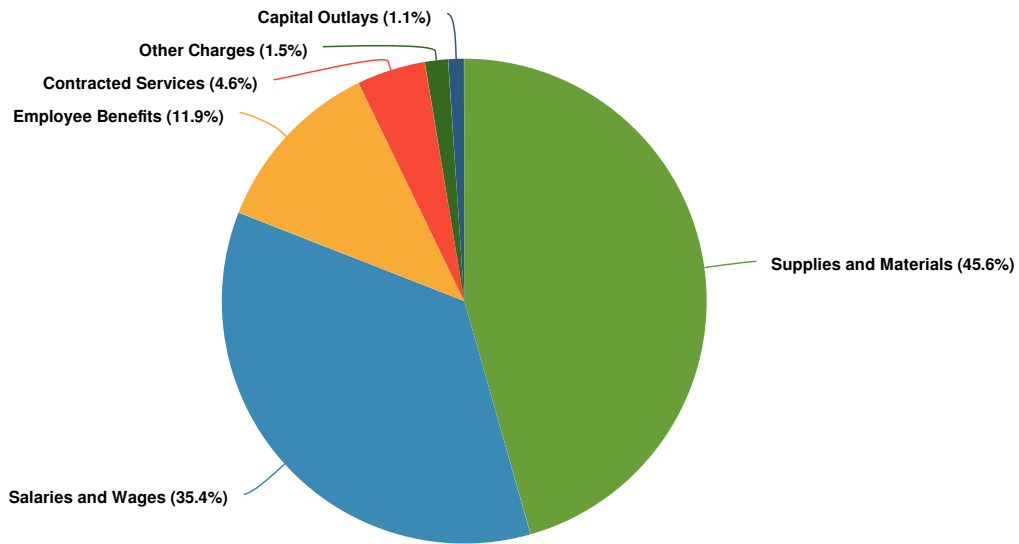


Name	Account ID	FY2022 Budgeted	Final 143 (Central Cafeteria Fund)
Revenue Source			
Other Local Revenues			
INVESTMENT INCOME	143-40000-44110	\$105	\$105
MISCELLANEOUS REFUNDS	143-40000-44170	\$40,000	\$40,000
Total Other Local Revenues:		\$40,105	\$40,105
Charges for Current Services			
LUNCH PAYMENTS-CHILDREN	143-40000-43521	\$0	\$2,483,052
LUNCH PAYMENTS-ADULTS	143-40000-43522	\$100,000	\$100,000
INCOME FROM BREAKFAST	143-40000-43523	\$0	\$654,161
A LA CARTE SALES	143-40000-43525	\$1,080,000	\$1,500,000
Total Charges for Current Services:		\$1,180,000	\$4,737,213
State of Tennessee			
SCHOOL FOOD SERVICE	143-40000-46520	\$60,000	\$60,000
Total State of Tennessee:		\$60,000	\$60,000
Federal Government			
USDA SCHOOL LUNCH PROGRA	143-40000-47111	\$4,904,280	\$3,183,223
USDA COMMODITIES	143-40000-47112	\$500,000	\$550,000
BREAKFAST	143-40000-47113	\$1,019,680	\$850,000
USDA - OTHER	143-40000-47114	\$25,000	\$0
Total Federal Government:		\$6,448,960	\$4,583,223
Total Revenue Source:		\$7,729,065	\$9,420,541

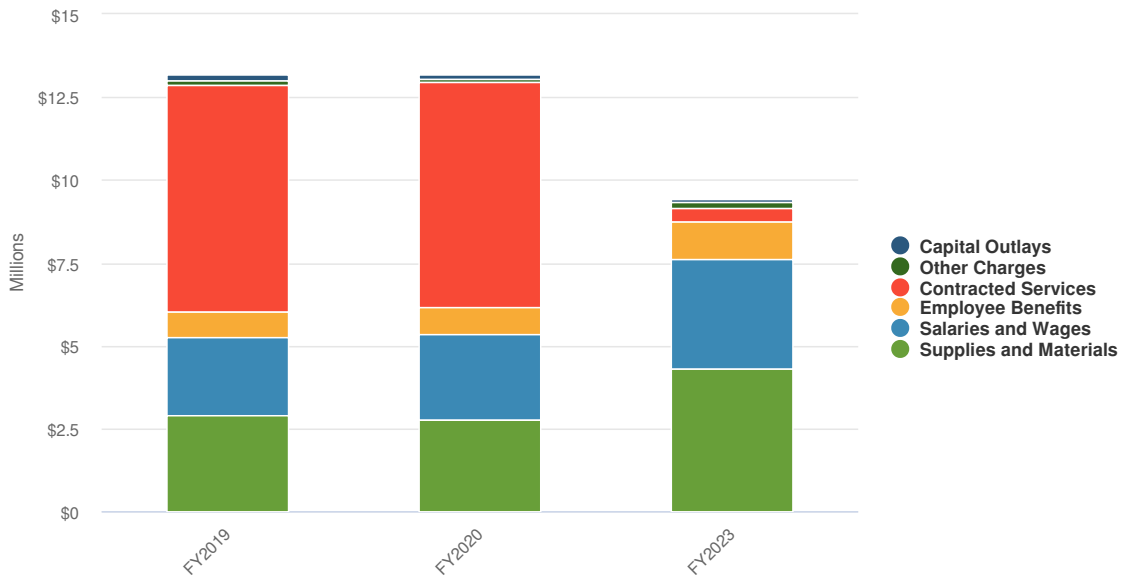


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

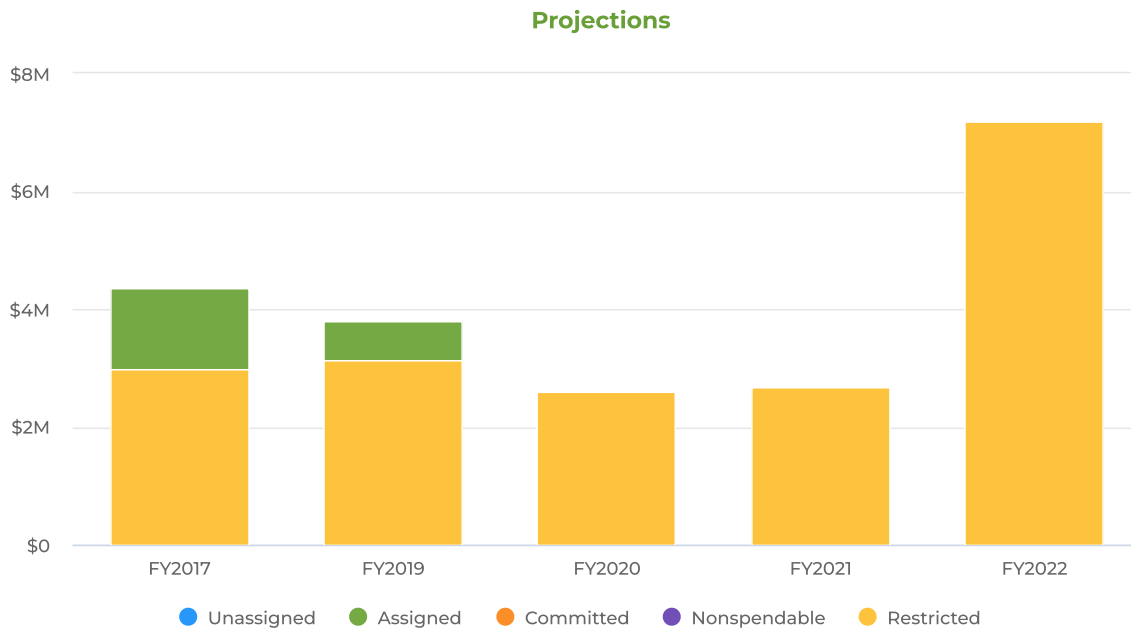


Name	Account ID	FY2022 Budgeted	Final 143 (Central Cafeteria Fund)
Expense Objects			
Employee Benefits		\$931,560	\$1,116,851
Salaries and Wages		\$3,097,500	\$3,331,185
Contracted Services		\$315,000	\$432,500



Name	Account ID	FY2022 Budgeted	Final 143 (Central Cafeteria Fund)
Supplies and Materials		\$3,145,000	\$4,295,000
Other Charges		\$140,005	\$145,005
Capital Outlays		\$100,000	\$100,000
Total Expense Objects:		\$7,729,065	\$9,420,541

Fund Balance



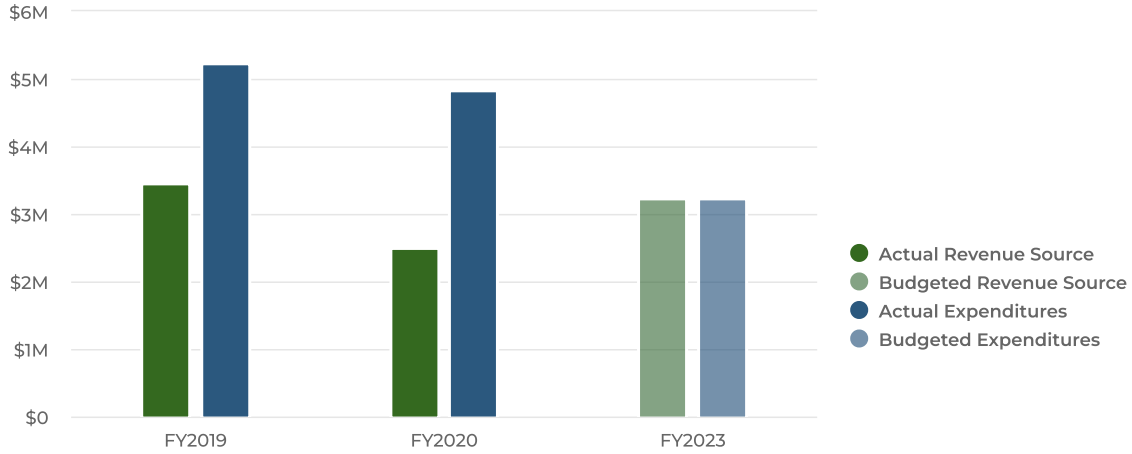
	FY2019	FY2020	FY2021
Fund Balance	Actual	Actual	Actual
Unassigned	\$0	\$0	\$0
Assigned	\$651,858	\$0	\$0
Committed	\$0	\$0	\$0
Restricted	\$3,140,008	\$2,597,872	\$2,681,328
Nonspendable	\$0	\$0	\$0
Total Fund Balance:	\$3,791,866	\$2,597,872	\$2,681,328



Extended School Program Fund

The Extended School Program Fund accounts for before and after school care provided by the school system.

Summary

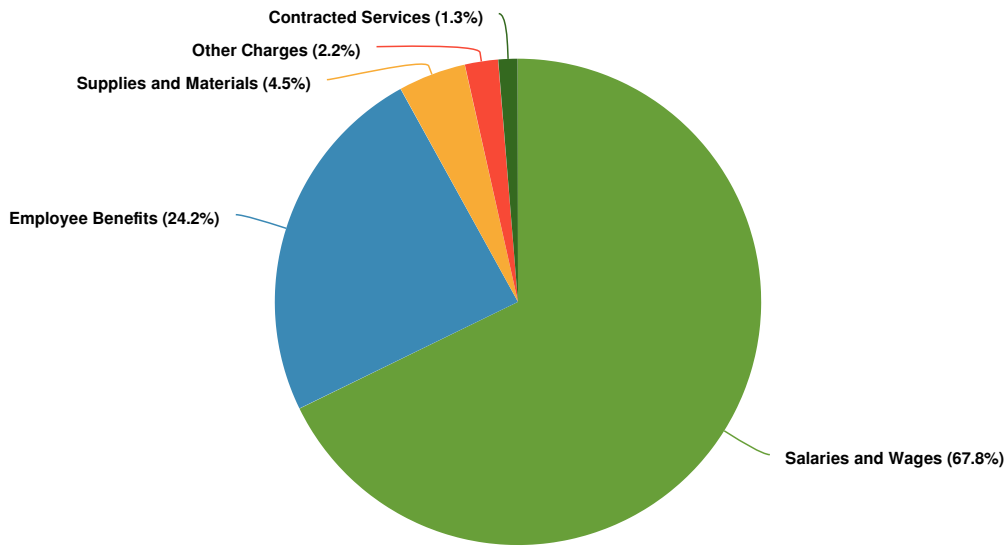


Revenues by Source

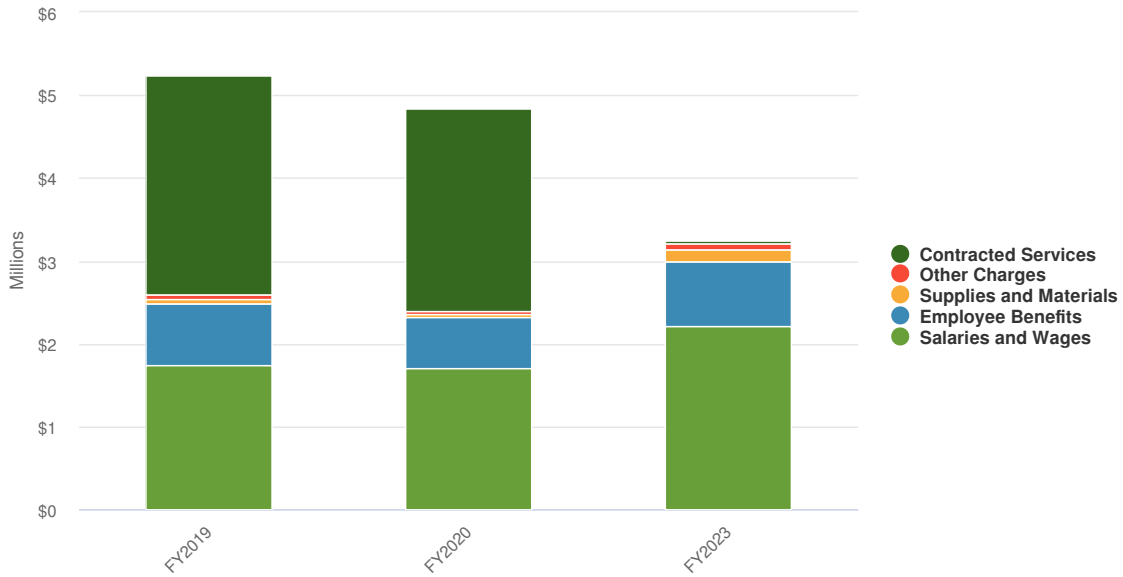
Name	Account ID	FY2022 Budgeted	Final 146 (Extended School Program Fund)
Revenue Source			
Charges for Current Services			
TUITION - OTHER	146-40000-43517	\$2,843,705	\$3,250,260
Total Charges for Current Services:		\$2,843,705	\$3,250,260
Total Revenue Source:		\$2,843,705	\$3,250,260

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



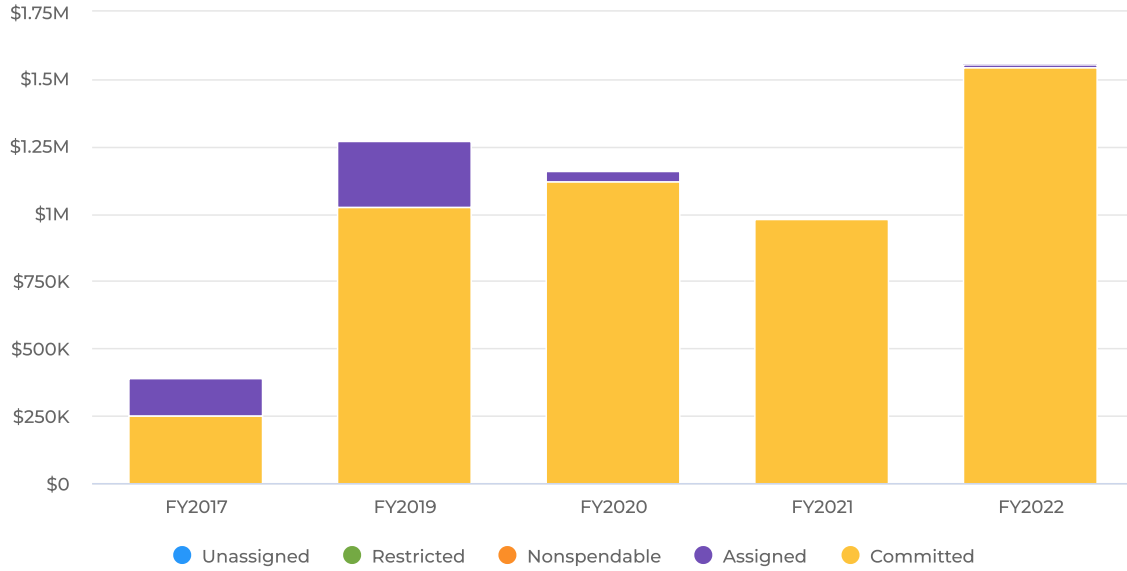
Name	Account ID	FY2022 Budgeted	FY2023 Budgeted
Expense Objects			
Employee Benefits			
SOCIAL SECURITY	146-73300-52010	\$120,075	\$136,601
STATE RETIREMENT	146-73300-52040	\$177,208	\$234,205



Name	Account ID	FY2022 Budgeted	FY2023 Budgeted
LIFE INSURANCE	146-73300-52060	\$3,450	\$3,900
MEDICAL INSURANCE	146-73300-52070	\$304,290	\$343,980
DENTAL INSURANCE	146-73300-52080	\$27,600	\$31,200
UNEMPLOYMENT COMPENSATIO	146-73300-52100	\$4,500	\$4,900
EMPLOYER MEDICARE	146-73300-52120	\$28,082	\$31,947
RETIREMNT HYBRID STABILI	146-73300-52170	\$0	\$101
Total Employee Benefits:		\$665,205	\$786,834
Salaries and Wages			
SUPERVISOR/DIRECTOR	146-73300-51050	\$975,950	\$1,048,056
TEMPORARY PERSONNEL	146-73300-51690	\$960,750	\$1,155,181
Total Salaries and Wages:		\$1,936,700	\$2,203,237
Contracted Services			
COMMUNICATION	146-73300-53070	\$12,500	\$10,000
CONSULTANTS	146-73300-53080	\$1,300	\$3,189
OTHER CONTRACTED SERVICE	146-73300-53990	\$36,000	\$29,000
Total Contracted Services:		\$49,800	\$42,189
Supplies and Materials			
EQUIPMENT & MACHINERY PA	146-73300-54180	\$20,000	\$42,000
FOOD SUPPLIES	146-73300-54220	\$46,000	\$50,000
OTHER SUPPLIES AND MATER	146-73300-54990	\$54,000	\$54,000
Total Supplies and Materials:		\$120,000	\$146,000
Other Charges			
WORKERS COMPENSATION INS	146-73300-55130	\$37,000	\$37,000
IN SERVICE/STAFF DEVELOP	146-73300-55240	\$1,500	\$1,500
OTHER CHARGES	146-73300-55990	\$33,500	\$33,500
Total Other Charges:		\$72,000	\$72,000
Total Expense Objects:		\$2,843,705	\$3,250,260

Fund Balance

Projections



	FY2019	FY2020	FY2021
Fund Balance	Actual	Actual	Actual
Unassigned	\$0	\$0	\$0
Assigned	\$241,962	\$41,404	\$0
Committed	\$1,026,623	\$1,119,417	\$978,804
Restricted	\$0	\$0	\$0
Nonspendable	\$0	\$0	\$0
Total Fund Balance:	\$1,268,585	\$1,160,821	\$978,804

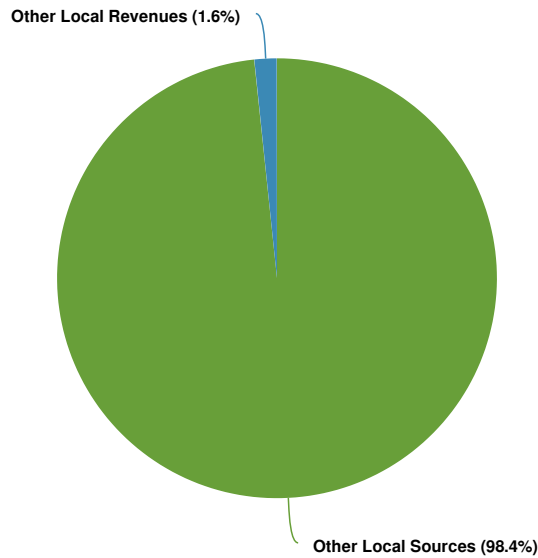


Education Capital Projects Fund

The Education Capital Projects Fund is used to account for long-term construction projects. This includes the construction of school buildings, athletic facilities, and administrative offices.

Revenues by Source

Projected 2023 Revenues by Source



Name	Account ID	FY2022 Budgeted	Final 177 (Education Capital Projects Fund)
Revenue Source			
Other Local Revenues			
MISCELLANEOUS REFUNDS	177-40000-44170		\$1,000,000
Total Other Local Revenues:		\$0	\$1,000,000
Charges for Current Services			
OTHER CHARGES FOR SERVIC	177-40000-43990	\$1,000,000	\$0
Total Charges for Current Services:		\$1,000,000	\$0
Other Local Sources			
BONDS ISSUED	177-40000-49100	\$0	\$60,000,000
Total Other Local Sources:		\$0	\$60,000,000
Total Revenue Source:		\$1,000,000	\$61,000,000

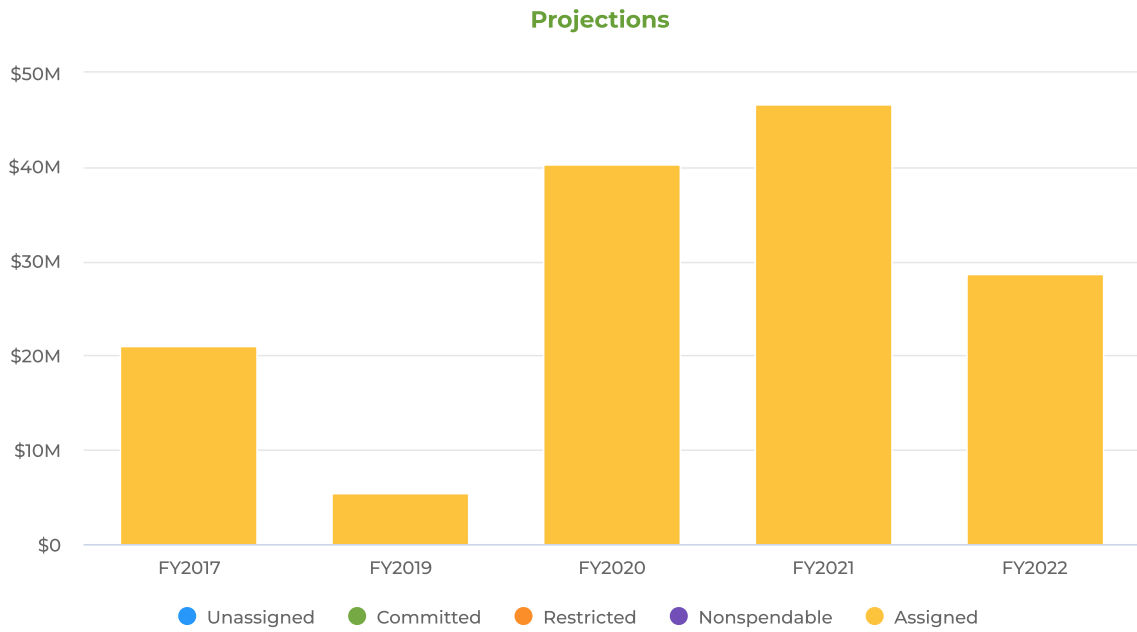
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Budgeted	Final 177 (Education Capital Projects Fund)
Expense Objects			
Other Charges		\$50,000	\$50,000
Capital Outlays		\$47,550,000	\$60,950,000
Total Expense Objects:		\$47,600,000	\$61,000,000

Fund Balance



	FY2019	FY2020	FY2021
Fund Balance	Actual	Actual	Actual
Unassigned	\$0	\$0	\$0
Assigned	\$5,412,853	\$40,344,695	\$46,666,895
Committed	\$0	\$0	\$0
Restricted	\$0	\$0	\$0
Nonspendable	\$0	\$0	\$0
Total Fund Balance:	\$5,412,853	\$40,344,695	\$46,666,895

DEPARTMENTS



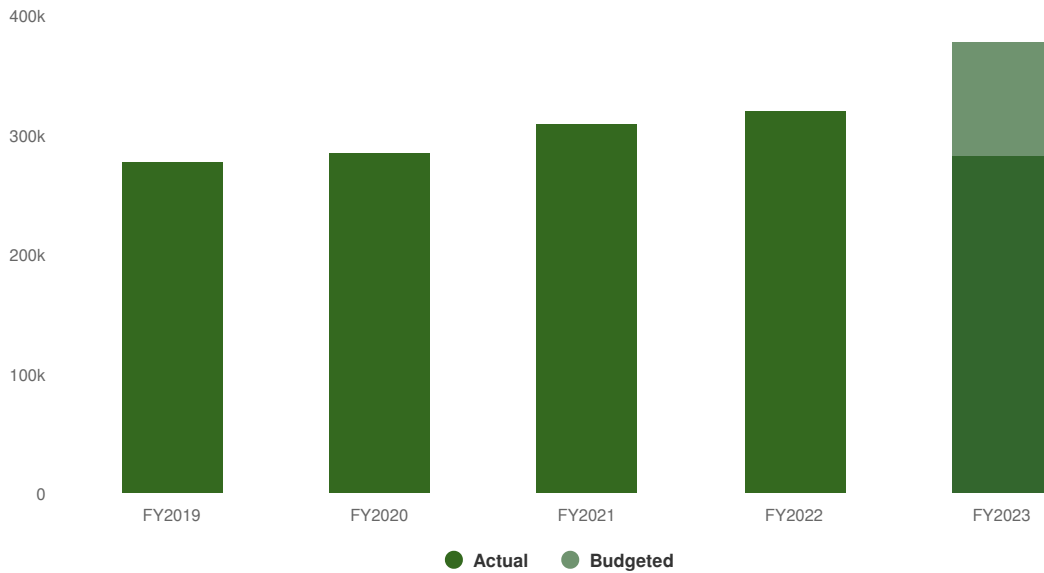
County Commission

The County Commission is the legislative body of county government. As such, the county commission holds the "power of the purse." No funds can be expended without an appropriation from the county commission.

Expenditures Summary

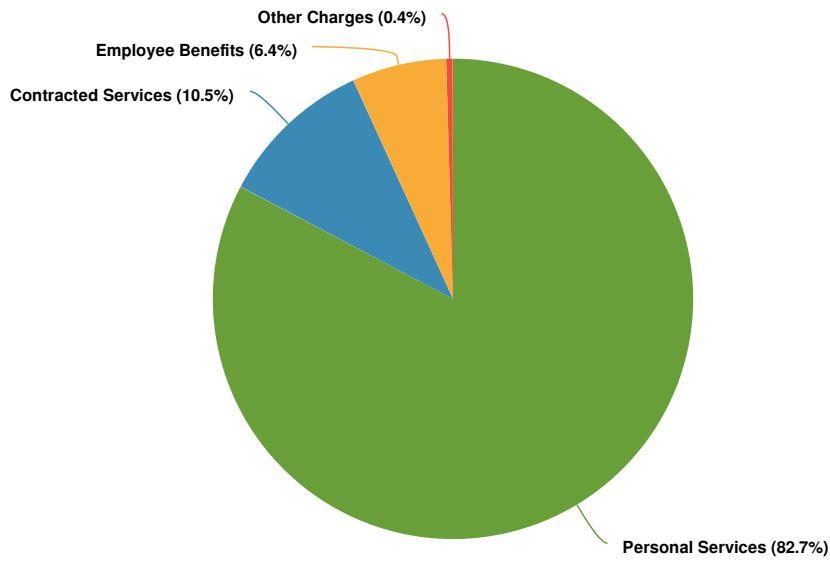
\$378,316 **\$378,316**
(% vs. prior year)

County Commission Proposed and Historical Budget vs. Actual

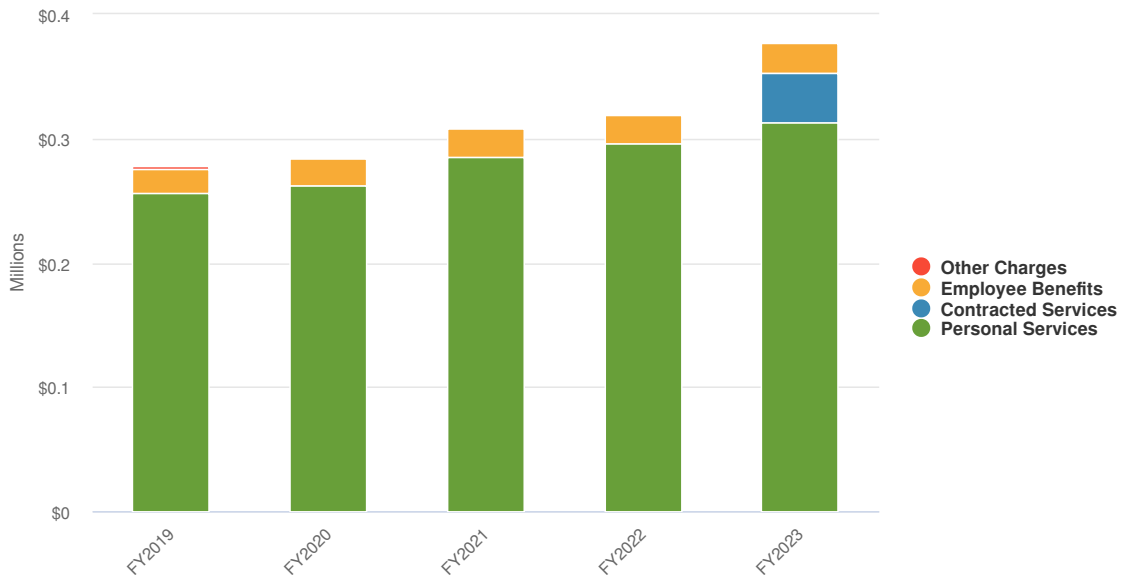


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Commission - Board And Committee Members Fe	101-E-51100-191-000-00000-000	\$285,370	\$296,149	\$261,055	\$313,045
Total Personal Services:		\$285,370	\$296,149	\$261,055	\$313,045
Employee Benefits					
County Commission - Social Security - General	101-E-51100-201-000-00000-000	\$17,694	\$18,360	\$16,175	\$19,409
County Commission - Unemployment Compensation - Ge	101-E-51100-210-000-00000-000	\$498	\$100	\$318	\$100
County Commission - Employer Medicare Liability -	101-E-51100-212-000-00000-000	\$4,138	\$4,294	\$3,783	\$4,539
Total Employee Benefits:		\$22,330	\$22,754	\$20,275	\$24,048
Contracted Services					
County Commission - Audit Services - General	101-E-51100-305-000-00000-000	\$0	\$0	\$0	\$35,000
County Commission - Contributions - General	101-E-51100-316-000-00000-000	\$0	\$0	\$0	\$4,540
Total Contracted Services:		\$0	\$0	\$0	\$39,540
Other Charges					
County Commission - Liability Insurance - General	101-E-51100-506-000-00000-000	\$1,172	\$1,172	\$1,172	\$1,172
County Commission - Workmans Compensation Insuranc	101-E-51100-513-000-00000-000	\$511	\$511	\$511	\$511
Total Other Charges:		\$1,683	\$1,683	\$1,683	\$1,683
Total Expense Objects:		\$309,383	\$320,586	\$283,013	\$378,316



County Mayor



Randall Hutto
Wilson County Mayor

Wilson County is located in the heart of Middle Tennessee. Wilson County was established by an act of the Third General Assembly of the State of Tennessee on October 26, 1799, three years after the organization of the state itself and consists of 583.27 square miles.

As of the 2010 census, the population was 113,993. Its county seat is Lebanon. The largest city in the county is Mt. Juliet. Wilson County Schools oversees 22 public schools, including 2 adult education centers and a technical education center. The county has five high schools: Lebanon High School, Wilson Central High School, Watertown High School, Mount Juliet High School and Green Hill High School.

Cumberland University is located in Lebanon.

Our Mission

To guide the future of this county, taking into account the strong work ethic of our ancestors, their ingenuity, their willingness to serve and their valued efforts to constantly improve their quality of life and bring this into practice today as we concern ourselves with education, economic and community development and a life-style that endears the true qualities of life.

About Mayor Hutto

Randall Hutto is a lifelong resident of Wilson County. Growing up in Watertown, he attended Watertown Elementary and graduated from Watertown High School. Randall earned a Bachelor of Science degree from Middle Tennessee State University in 1984 and would continue his education with a master's plus 30 degree in Education from Trevecca Nazarene College.

He began his career in education at Lebanon High School in 1984, teaching U.S. History, Math and Physical Education. During his tenure at Lebanon High, he utilized his passion for both young people and athletics as an assistant varsity football coach for 18 years and led the Blue Devils Boys' Varsity Basketball team as head coach for 12 years.

After an 18-year career at Lebanon High School, Randall accepted the opportunity to serve as Assistant Director of Schools for the Lebanon Special School District in 2003.

Randall began a new and challenging career in September of 2010, when the citizens of Wilson County elected him to serve as Wilson County Mayor.

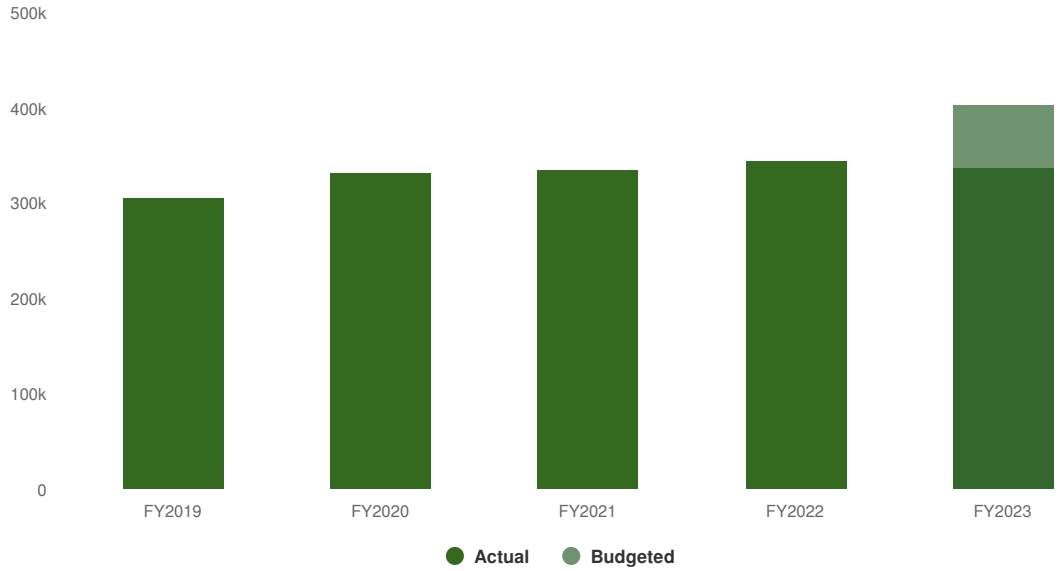
He and his wife, Paula, have been married 34 years and have three children. Alex, a D-1 Facility rep in Cool Springs, Megan, who is a representative for Natera and Brett, who attends Tennessee Tech. He has one grandson, Jack. Randall and Paula are members of Immanuel Baptist Church, where he teaches Sunday school and serves as a deacon. He is a member of the Lebanon, Mt. Juliet and Watertown Chambers of Commerce and an active member of the Lebanon Breakfast Rotary Club.

Expenditures Summary

\$402,969 **\$402,969**
(% vs. prior year)

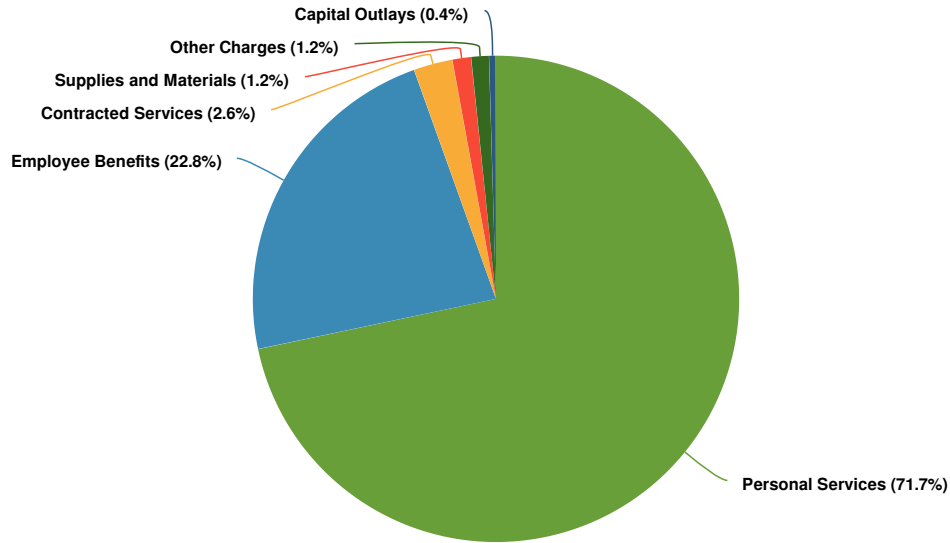


County Mayor Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
County Mayor/Executive - County Official/Administr	101-E-51300-101-000-00000-000	\$132,068	\$139,174	\$123,380	\$145,706



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Mayor/Executive - Assistant(s) - General	101-E-51300-103-000-00000-000	\$0	\$0	\$58,031	\$68,585
County Mayor/Executive - Secretary(s) - General	101-E-51300-161-000-00000-000	\$47,344	\$47,966	\$0	\$0
County Mayor/Executive - Part Time Personnel - Gen	101-E-51300-169-000-00000-000	\$18,743	\$17,906	\$22,969	\$20,920
County Mayor/Executive - Longevity Pay - General	101-E-51300-186-000-00000-000	\$600	\$900	\$1,100	\$1,100
County Mayor/Executive - Other Salaries & Wages -	101-E-51300-189-000-00000-000	\$47,346	\$47,346	\$44,484	\$52,570
Total Personal Services:		\$246,101	\$253,291	\$249,963	\$288,881
Employee Benefits					
County Mayor/Executive - Social Security - General	101-E-51300-201-000-00000-000	\$13,519	\$14,199	\$13,386	\$17,911
County Mayor/Executive - State Retirement - Genera	101-E-51300-204-000-00000-000	\$22,518	\$23,176	\$26,561	\$34,666
County Mayor/Executive - Employee And Dependent In	101-E-51300-205-000-00000-000	\$34,887	\$34,887	\$29,520	\$34,887
County Mayor/Executive - Unemployment Compensation	101-E-51300-210-000-00000-000	\$105	\$137	\$273	\$400
County Mayor/Executive - Employer Medicare Liabili	101-E-51300-212-000-00000-000	\$3,459	\$3,556	\$3,529	\$4,189
Total Employee Benefits:		\$74,488	\$75,955	\$73,269	\$92,053
Contracted Services					
County Mayor/Executive - Communication - General	101-E-51300-307-000-00000-000	\$4,492	\$3,433	\$2,580	\$3,200
County Mayor/Executive - Legal Services - General	101-E-51300-331-000-00000-000	\$441	\$425	\$0	\$500
County Mayor/Executive - Maintenance And Repair Se	101-E-51300-337-000-00000-000	\$0	\$0	\$0	\$1,500
County Mayor/Executive - Postal Charges - General	101-E-51300-348-000-00000-000	\$165	\$11	\$849	\$900
County Mayor/Executive - Rentals - General	101-E-51300-351-000-00000-000	\$1,686	\$1,986	\$2,769	\$3,000
County Mayor/Executive - Travel - General	101-E-51300-355-000-00000-000	\$1,088	\$512	\$370	\$1,350
Total Contracted Services:		\$7,872	\$6,367	\$6,568	\$10,450
Supplies and Materials					
County Mayor/Executive - Office Supplies - General	101-E-51300-435-000-00000-000	\$1,811	\$2,404	\$2,166	\$3,000
County Mayor/Executive - Other Supplies And Materi	101-E-51300-499-000-00000-000	\$168	\$71	\$894	\$2,000
Total Supplies and Materials:		\$1,979	\$2,475	\$3,060	\$5,000
Other Charges					
County Mayor/Executive - Liability Insurance - Gen	101-E-51300-506-000-00000-000	\$1,123	\$1,123	\$1,123	\$1,123



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Mayor/Executive - Vehicle And Equipment Ins	101-E-51300-511-000-00000-000	\$1,000	\$1,000	\$0	\$1,000
County Mayor/Executive - Workmans Compensation Ins	101-E-51300-513-000-00000-000	\$462	\$462	\$462	\$462
County Mayor/Executive - Other Charges - General	101-E-51300-599-000-00000-000	\$1,754	\$1,994	\$1,542	\$2,200
Total Other Charges:		\$4,339	\$4,579	\$3,127	\$4,785
Capital Outlays					
County Mayor/Executive - Office Equipment - Genera	101-E-51300-719-000-00000-000	\$0	\$1,668	\$0	\$1,800
Total Capital Outlays:		\$0	\$1,668	\$0	\$1,800
Total Expense Objects:		\$334,779	\$344,335	\$335,989	\$402,969



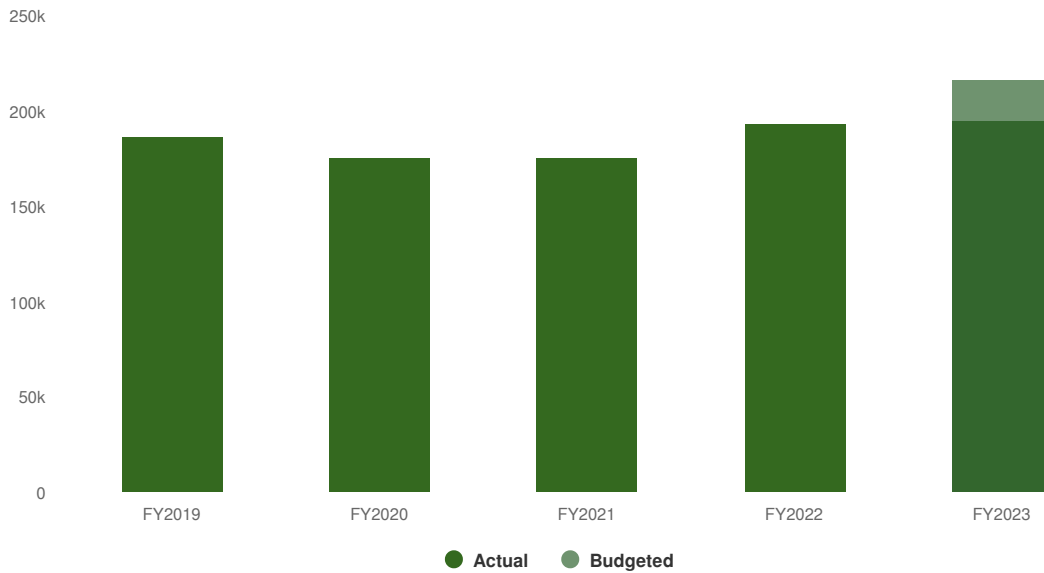
Human Resources

HR Director

Expenditures Summary

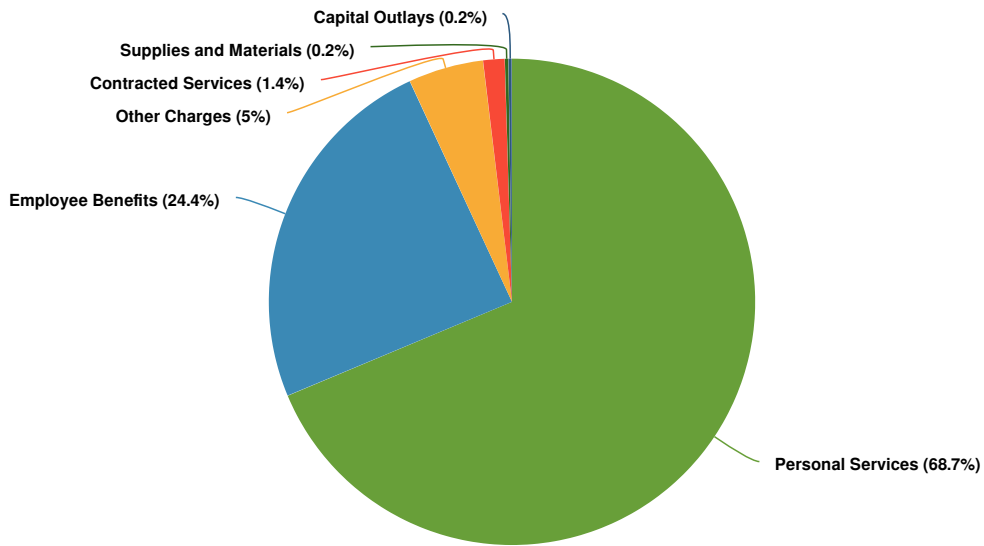
\$216,047 **\$216,047**
(% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

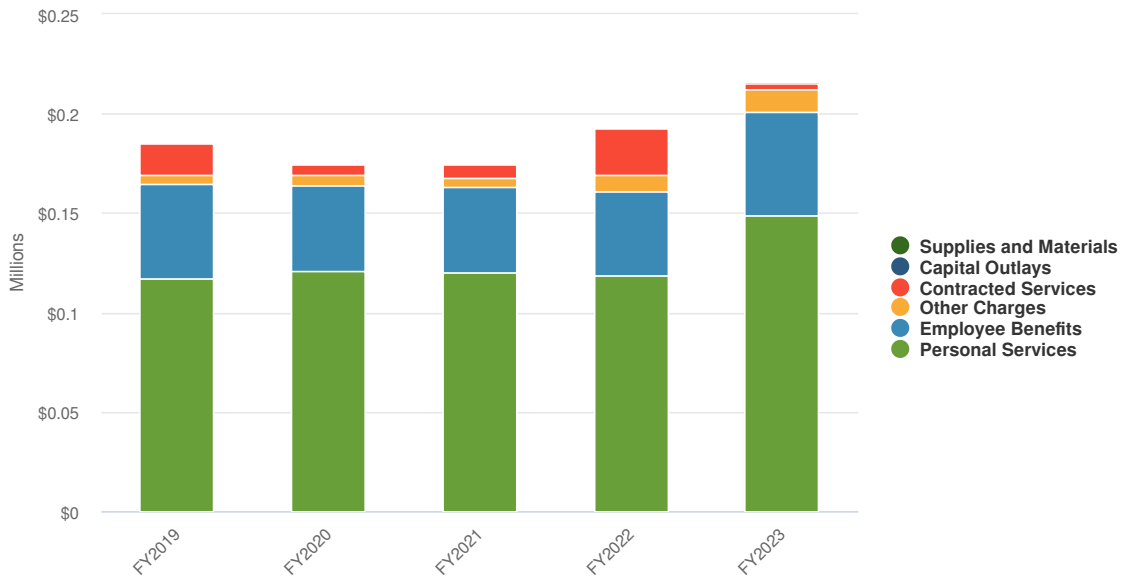


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Personnel Office - County Official/Administrative	101-E-51310-101-000-00000-000	\$73,165	\$75,147	\$82,121	\$97,052
Personnel Office - Accountants/Bookkeepers - Gener	101-E-51310-119-000-00000-000	\$44,799	\$41,732	\$41,936	\$49,565
Personnel Office - Longevity Pay - General	101-E-51310-186-000-00000-000	\$2,000	\$1,500	\$1,600	\$1,800
Total Personal Services:		\$119,964	\$118,379	\$125,657	\$148,417
Employee Benefits					
Personnel Office - Social Security - General	101-E-51310-201-000-00000-000	\$6,947	\$7,063	\$7,550	\$9,202
Personnel Office - State Retirement - General	101-E-51310-204-000-00000-000	\$10,970	\$10,825	\$13,357	\$17,811
Personnel Office - Employee And Dependent Insuranc	101-E-51310-205-000-00000-000	\$23,258	\$23,258	\$19,680	\$23,258
Personnel Office - Unemployment Compensation - Gen	101-E-51310-210-000-00000-000	\$42	\$56	\$140	\$300
Personnel Office - Employer Medicare Liability - G	101-E-51310-212-000-00000-000	\$1,625	\$1,652	\$1,766	\$2,153
Total Employee Benefits:		\$42,841	\$42,854	\$42,493	\$52,724
Contracted Services					
Personnel Office - Communication - General	101-E-51310-307-000-00000-000	\$1,598	\$1,360	\$1,433	\$600
Personnel Office - Dues And Memberships - General	101-E-51310-320-000-00000-000	\$394	\$400	\$234	\$500
Personnel Office - Legal Notices, Recording And Co	101-E-51310-332-000-00000-000	\$1,652	\$0	\$0	\$0
Personnel Office - Maintenance And Repair Services	101-E-51310-337-000-00000-000	\$0	\$690	\$5,256	\$5,556
Personnel Office - Postal Charges - General	101-E-51310-348-000-00000-000	\$300	\$300	\$0	\$0
Personnel Office - Travel - General	101-E-51310-355-000-00000-000	\$0	\$19	\$275	\$500
Personnel Office - Other Contracted Services - Gen	101-E-51310-399-000-00000-000	\$2,449	\$20,644	\$105	\$1,200
Total Contracted Services:		\$6,393	\$23,412	\$7,303	\$8,356
Supplies and Materials					
Personnel Office - Office Supplies - General	101-E-51310-435-000-00000-000	\$500	\$500	\$499	\$500
Total Supplies and Materials:		\$500	\$500	\$499	\$500
Other Charges					
Personnel Office - Liability Insurance - General	101-E-51310-506-000-00000-000	\$580	\$580	\$580	\$580
Personnel Office - Workmans Compensation Insurance	101-E-51310-513-000-00000-000	\$226	\$226	\$226	\$226
Personnel Office - In-Service/Staff Development -	101-E-51310-524-000-00000-000	\$2,229	\$2,881	\$1,550	\$1,550



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Personnel Office - Other Charges - General	101-E-51310-599-000-00000-000	\$1,892	\$3,925	\$16,818	\$22,450
Total Other Charges:		\$4,926	\$7,612	\$19,174	\$24,806
Capital Outlays					
Personnel Office - Office Equipment - General	101-E-51310-719-000-00000-000	\$442	\$500	\$0	\$500
Total Capital Outlays:		\$442	\$500	\$0	\$500
Total Expense Objects:		\$175,067	\$193,257	\$195,126	\$235,303

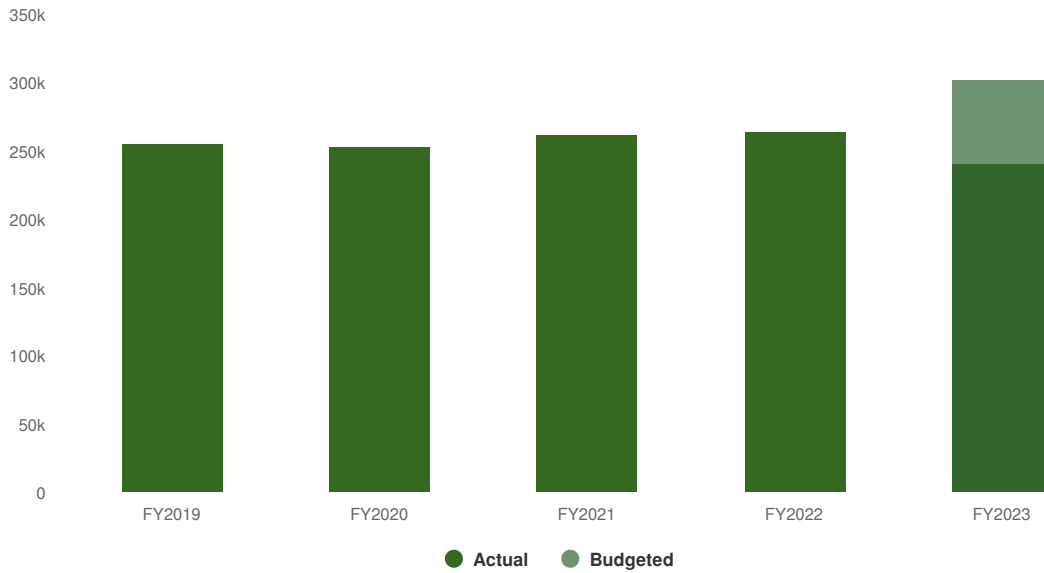


County Attorney

Expenditures Summary

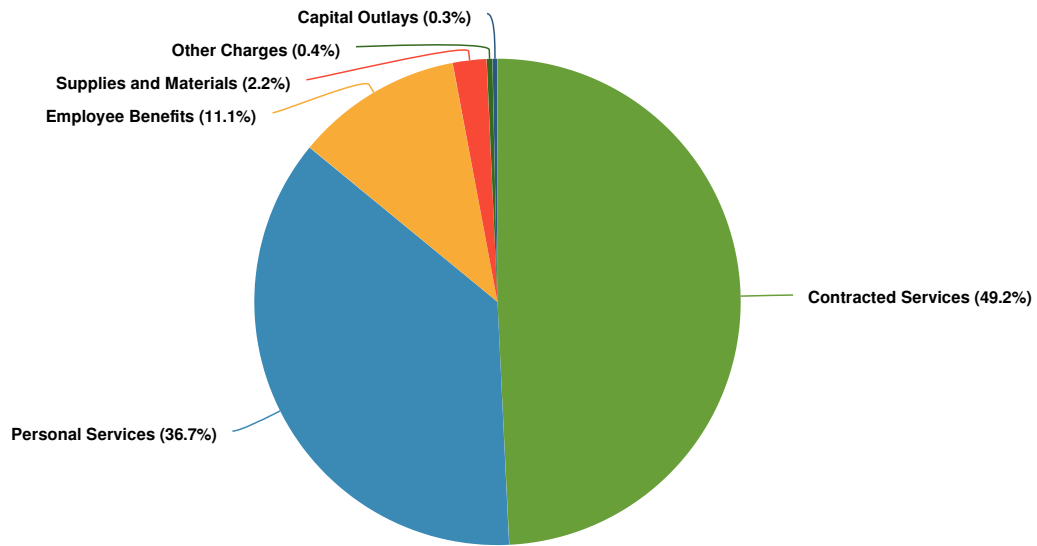
\$302,865 **\$302,865**
(% vs. prior year)

County Attorney Proposed and Historical Budget vs. Actual

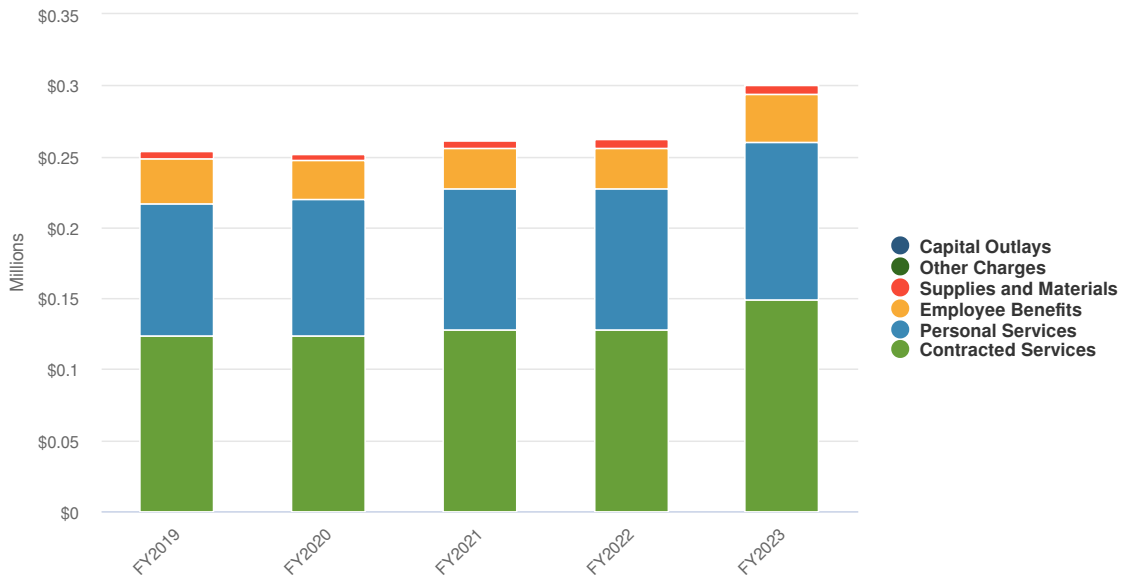


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Attorney - County Official/Administrative O	101-E-51400-101-000-00000-000	\$96,414	\$96,414	\$91,280	\$107,876
County Attorney - Longevity Pay - General	101-E-51400-186-000-00000-000	\$3,100	\$3,200	\$3,300	\$3,300
Total Personal Services:		\$99,514	\$99,614	\$94,580	\$111,176
Employee Benefits					
County Attorney - Social Security - General	101-E-51400-201-000-00000-000	\$6,048	\$6,055	\$5,763	\$6,893
County Attorney - State Retirement - General	101-E-51400-204-000-00000-000	\$9,105	\$9,115	\$10,054	\$13,342
County Attorney - Employee And Dependent Insurance	101-E-51400-205-000-00000-000	\$11,629	\$11,629	\$9,840	\$11,629
County Attorney - Unemployment Compensation - Gene	101-E-51400-210-000-00000-000	\$133	\$21	\$100	\$150
County Attorney - Employer Medicare Liability - Ge	101-E-51400-212-000-00000-000	\$1,415	\$1,416	\$1,348	\$1,613
Total Employee Benefits:		\$28,331	\$28,235	\$27,104	\$33,627
Contracted Services					
County Attorney - Legal Notices, Recording And Cou	101-E-51400-332-000-00000-000	\$683	\$1,089	\$4,203	\$12,700
County Attorney - Other Contracted Services - Gene	101-E-51400-399-000-00000-000	\$127,657	\$126,745	\$112,937	\$146,448
Total Contracted Services:		\$128,340	\$127,835	\$117,139	\$159,148
Supplies and Materials					
County Attorney - Office Supplies - General	101-E-51400-435-000-00000-000	\$4,727	\$6,630	\$824	\$6,770
Total Supplies and Materials:		\$4,727	\$6,630	\$824	\$6,770
Other Charges					
County Attorney - Liability Insurance - General	101-E-51400-506-000-00000-000	\$929	\$929	\$929	\$929
County Attorney - Workmans Compensation Insurance	101-E-51400-513-000-00000-000	\$215	\$215	\$215	\$215
Total Other Charges:		\$1,144	\$1,144	\$1,144	\$1,144
Capital Outlays					
County Attorney - Data Processing Equipment - Gene	101-E-51400-709-000-00000-000	\$0	\$650	\$0	\$1,000
Total Capital Outlays:		\$0	\$650	\$0	\$1,000
Total Expense Objects:		\$262,056	\$264,108	\$240,791	\$312,865



Election Commission



Tammy Smith
Administrator of Elections

Our Mission Statement

It is the mission of the Wilson County Election Commission to ensure the integrity of every vote cast in Wilson County by administering election law and procedures equally and fairly to all, by providing the most efficient, accurate and secure election process possible, and, in all our endeavors, exceeding the expectations of the voters, taxpayers and citizens of Wilson County in accountability and competence. If you have any suggestions for additional resources we can make available through our website, please do not hesitate to email us! Visit our 'Contact Us' page now.

Wilson County Votes Election Website Portal

Registered Eligible Voters as of 2020 : 95,554

In keeping with our mission statement, the Wilson County Election Commission has developed a user-friendly site for all your election inquiries. Whether you need information regarding voter registration, polling locations, early voting dates, or viewing sample ballots, following the link below will thoroughly provide you with the answers you need.

[Wilson County Votes](#)

Contact The Wilson County Election Commission

By Mail:

Wilson County Election Commission
203 East Main St. Lebanon, TN 37087

(voter registration forms should be mailed to this address)

Phone: (615) 444-0216

FAX: (615) 443-2669

Email: office@wilsonelections.com (<mailto:office@wilsonelections.com>)

In Person:

Wilson County Election Commission
203 E. Main St.

Lebanon, TN 37087

Office Hours:

Monday - Friday - 8:00am - 4:30pm

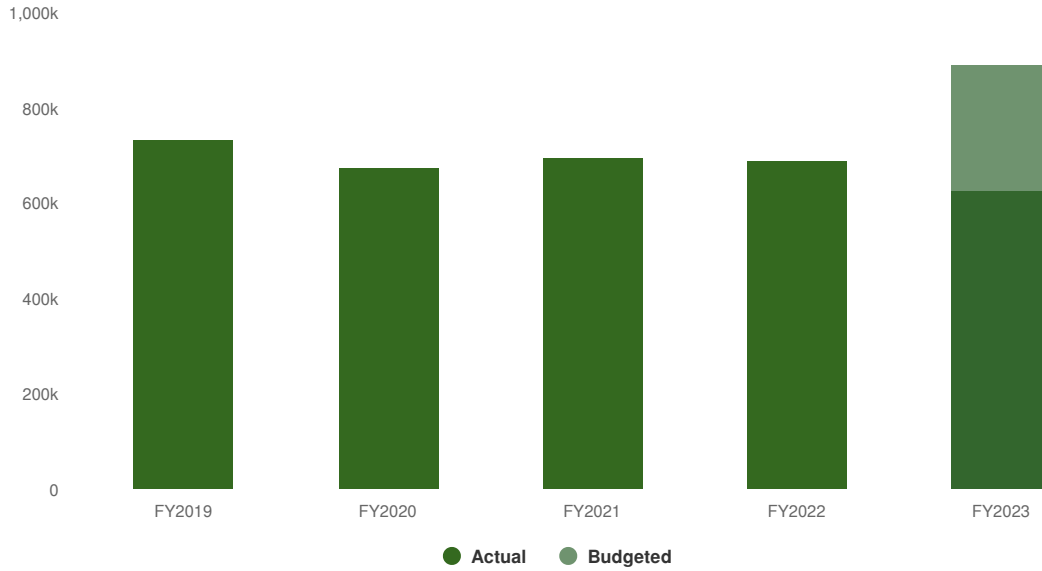


Expenditures Summary

\$891,272 **\$891,272**
(% vs. prior year)



Election Commission Proposed and Historical Budget vs. Actual



Organizational Chart

WILSON COUNTY ELECTION COMMISSION

The Wilson County Election Commission is appointed by the Tennessee State Election Commission. The Tennessee State Election Commission is the only elected state commission. They are elected by the state legislature every two years. Every county in Tennessee has five Election Commissioners. In each county the political makeup of the commissioners is the same - three commissioners representing the majority political party in the state legislature and two commissioners representing the minority party.

Sherrie Orange - Chairman

Ronnie Kelley- Secretary

Don Simpson- Member

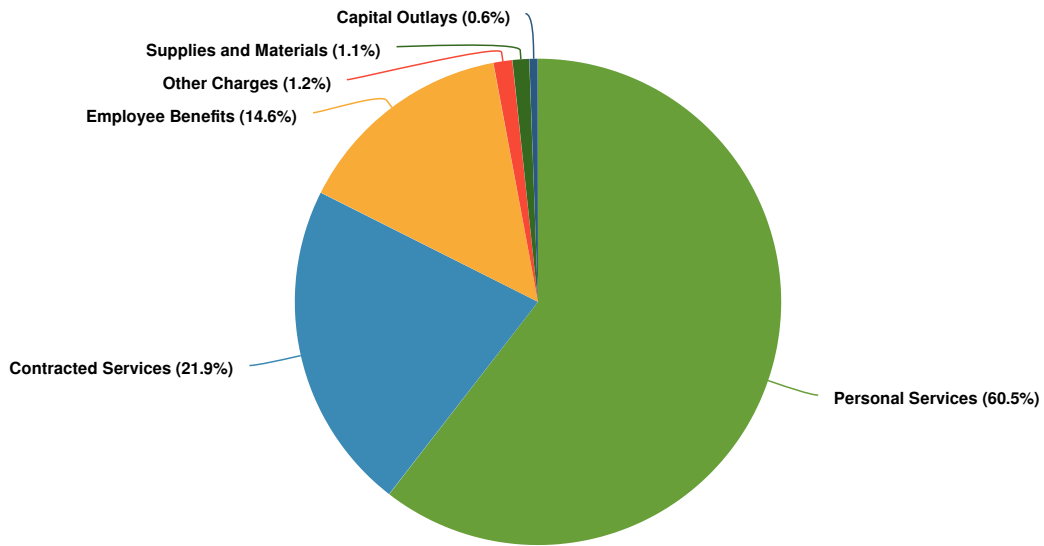
Jan Spray- Member

John Pope- Member

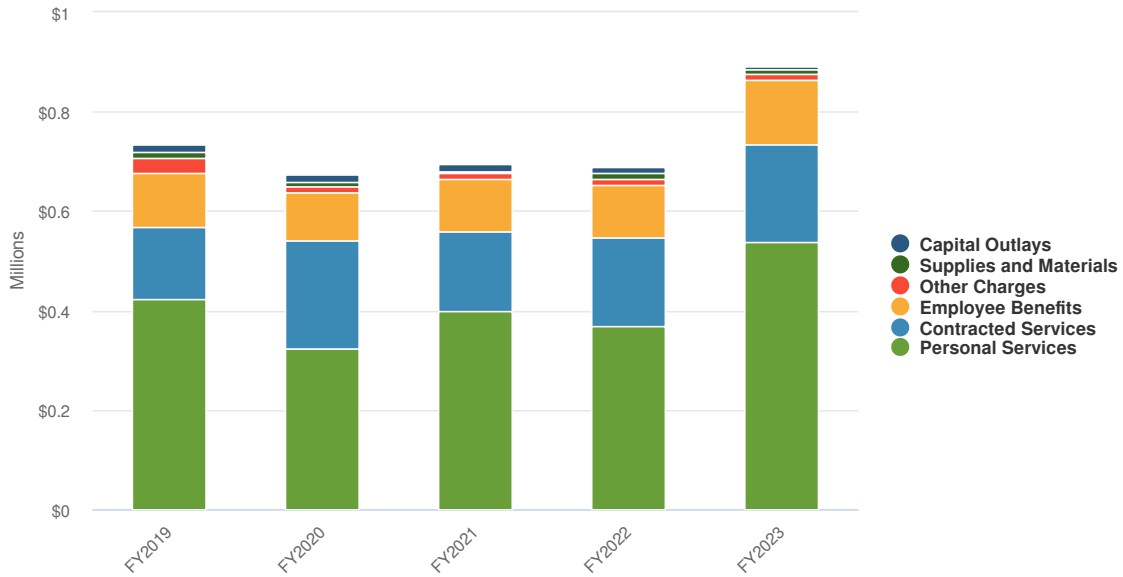
Tammy Smith- Administrator of Elections (State Certified)

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Election Commission - County Official/Administrati	101-E-51500-101-000-00000-000	\$87,028	\$113,264	\$82,222	\$97,171
Election Commission - Assistant(s) - General	101-E-51500-103-000-00000-000	\$82,092	\$57,538	\$0	\$45,000
Election Commission - Deputy(les) - General	101-E-51500-106-000-00000-000	\$75,663	\$95,890	\$129,013	\$179,835
Election Commission - Longevity Pay - General	101-E-51500-186-000-00000-000	\$3,900	\$4,200	\$4,500	\$4,500
Election Commission - Overtime Pay - General	101-E-51500-187-000-00000-000	\$1,615	\$594	\$1,558	\$5,000
Election Commission - Other Salaries & Wages - Gen	101-E-51500-189-000-00000-000	\$13,925	\$12,391	\$12,650	\$21,183
Election Commission - Board And Committee Members	101-E-51500-191-000-00000-000	\$4,980	\$1,380	\$3,600	\$11,725
Election Commission - Election Workers - General	101-E-51500-193-000-00000-000	\$129,728	\$84,425	\$166,298	\$174,699
Total Personal Services:		\$398,931	\$369,681	\$399,840	\$539,113
Employee Benefits					
Election Commission - Social Security - General	101-E-51500-201-000-00000-000	\$18,355	\$17,766	\$15,448	\$22,276
Election Commission - State Retirement - General	101-E-51500-204-000-00000-000	\$22,908	\$24,415	\$21,374	\$43,113
Election Commission - Employee And Dependent Insur	101-E-51500-205-000-00000-000	\$58,145	\$58,145	\$36,229	\$58,145
Election Commission - Unemployment Compensation -	101-E-51500-210-000-00000-000	\$382	\$447	\$553	\$1,800
Election Commission - Employer Medicare Liability	101-E-51500-212-000-00000-000	\$4,292	\$4,155	\$3,850	\$5,210
Total Employee Benefits:		\$104,082	\$104,927	\$77,455	\$130,544
Contracted Services					
Election Commission - Communication - General	101-E-51500-307-000-00000-000	\$19,164	\$14,796	\$16,940	\$20,000
Election Commission - Dues And Memberships - Gener	101-E-51500-320-000-00000-000	\$1,142	\$200	\$100	\$1,200
Election Commission - Legal Notices, Recording And	101-E-51500-332-000-00000-000	\$8,261	\$6,063	\$9,938	\$15,800
Election Commission - Maintenance And Repair Servi	101-E-51500-335-000-00000-000	\$399	\$0	\$0	\$500
Election Commission - Maintenance And Repair Servi	101-E-51500-336-000-00000-000	\$75,000	\$66,999	\$52,329	\$89,000
Election Commission - Postal Charges - General	101-E-51500-348-000-00000-000	\$14,914	\$44,865	\$7,776	\$15,000
Election Commission - Printing, Stationery And For	101-E-51500-349-000-00000-000	\$9,420	\$8,219	\$9,389	\$10,000
Election Commission - Rentals - General	101-E-51500-351-000-00000-000	\$11,940	\$14,779	\$12,472	\$14,000
Election Commission - Travel - General	101-E-51500-355-000-00000-000	\$968	\$0	\$3,000	\$3,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Election Commission - Other Contracted Services -	101-E-51500-399-000-00000-000	\$19,909	\$21,726	\$20,859	\$27,000
Total Contracted Services:		\$161,116	\$177,647	\$132,803	\$195,500
Supplies and Materials					
Election Commission - Office Supplies - General	101-E-51500-435-000-00000-000	\$5,601	\$12,512	\$4,778	\$10,000
Total Supplies and Materials:		\$5,601	\$12,512	\$4,778	\$10,000
Other Charges					
Election Commission - Building And Contents Insura	101-E-51500-502-000-00000-000	\$1,500	\$1,500	\$1,500	\$1,500
Election Commission - Liability Insurance - Genera	101-E-51500-506-000-00000-000	\$2,631	\$2,631	\$2,631	\$2,631
Election Commission - Vehicle And Equipment Insura	101-E-51500-511-000-00000-000	\$6,100	\$6,100	\$6,100	\$6,100
Election Commission - Workmans Compensation Insura	101-E-51500-513-000-00000-000	\$884	\$884	\$884	\$884
Total Other Charges:		\$11,115	\$11,115	\$11,115	\$11,115
Capital Outlays					
Election Commission - Office Equipment - General	101-E-51500-719-000-00000-000	\$14,911	\$12,820	\$0	\$5,000
Total Capital Outlays:		\$14,911	\$12,820	\$0	\$5,000
Total Expense Objects:		\$695,756	\$688,701	\$625,990	\$891,272



Register of Deeds



Jackie Murphy
Register

The Register of Deeds is an office established by the State Constitution as the official record keeper of legal documents pertaining to real property. The responsibility that the State legislature has given the Registers of Deeds is very important. Nearly every citizen will invest in real property at some point in their lives. Most of the time, it will be the largest investment these citizens ever make. Therefore, the integrity of these records is extremely important.

The primary function of the register is to make and preserve a record of instruments required or allowed by law to be filed or recorded, including but not limited to deeds, powers of attorney, mortgages, liens, contracts, plats, leases, judgments, wills, court orders, military discharges, fixture and or termination filings under the Uniform Commercial Code, and other types of instruments. The records provide public notice of property ownership, liens, and contracts, and other transactions that affect real property. The register's office is located in the county seat and the records and papers must remain in the office at all times.

The register is responsible for collecting "transfer" and "mortgage" taxes. With some statutory exceptions, the register must collect a tax on the transfer of all interests in real estate, and the "mortgage" tax on recording instruments which are evidence of an indebtedness. Currently, the State of Tennessee realty transfer tax is \$3.70 per \$1,000.00 of value or consideration and the mortgage tax is \$1.15 per \$1000.00 or major fraction thereof over \$2,000.00 of indebtedness.

In addition to state taxes, the register is required to collect a register's fee for recording the documents. This fee varies according to the type and length of the instrument. The duties of the register can be found in Tennessee Annotated Code 8-21-1001. Thank you for visiting our site and if you need additional information, please use the interactive contact form or give us a call at the number listed below.

Register of Deeds Website Portal



The Register of Deeds Website was designed to serve both the professional and the infrequent customer who needs to obtain information concerning recorded documents or any other questions related to real property. Our office is constantly working to add more history to our site daily. [Wilson County Register of Deeds Website](#)

To find out what is available at this time, click on the document availability link below.
<https://www.wilsondeeds.com/#/documentAvailability>

Document Availability as of 5/21/2021:

We have documents indexed and imaged back to the dates below:

Document Types	Image Only	Index / Image
Deeds	ALL 1793	November 1984
Trust Deeds	August 1952	November 1992
Plats	May 1970 (P8)	March 1987
Liens	January 1994	January 1994
GreenBelts	All January 1986	January 1994
Index Book Images Only		April 1925
Charters	July 1988 (c16)	July 1988

Back Scanned Index Books

We are constantly adding new information to the system and if you do not see a document that you need, feel free to send a request for a copy.

We currently have the index books scanned back to 1925. The user is able to view the books online, page by page, without coming to the Register's office. The index books we have scanned include Land Records, Plats, Restrictions and Liens. Check out the search menu and look for Back Scanned Index Books.

Plat images are now accessible back to 1972. Plat books P9 through P17 do not have an index database, but the user can look through the Plat Index Book and find the book and page of the plat they are looking for. Use Browse Back scanned Plats on the search menu to choose your book and page number and view the plats.

Signing up for Access - Fees: Monthly Access fee is \$35.00. Business Information Systems handles the billing side of the Access. In order to sign up, you would go to Search Wilson Deeds. You can at that time subscribe as Recurring or Monthly Access. This is all done online with a credit card. It is easy, fast and ready to search. If you have any questions about your Account or Access, please call 1-866-658-0865.

The site has a free document calculator that will figure the recording costs for you. This helps to eliminate any fee problems when you need to record a document. The fees are based on the recording costs in the State of Tennessee only.



Property Fraud Alert Program

Protect your property and mortgage from fraudulent activity.

The Property Fraud Alert program was implemented in late 2018. This program is completely free and gives you some peace of mind when protecting your valued property. Please take time to submit the information needed to take advantage of this program. Don't become a victim, take action.



Keep Your
Home Safe
with

Property Fraud **Alert**

According to the FBI, property and mortgage fraud is one of the fastest growing crimes in the United States. In an effort to prevent these types of crimes, we are proud to offer our Property Fraud Alert service. This service allows your constituents to stay up to date with information filed in the Recorder's office. The service immediately notifies a user if a document is filed under their name or business, allowing them to immediately recognize and stop fraudulent transactions.

Wilson County Register of Deeds
Phone: 615-443-2611 | Fax: 615-466-5668
www.wilsondeeds.com

Property Fraud **Alert**

How it Works?

It only takes a few moments for a user to sign up for our Property Fraud Alert service.


They simply visit the web page, enter their information, and they'll be immediately notified via email when documents are recorded that match their entered criteria.

What are the Benefits?

The Property Fraud Alert service will provide your constituents and their families with timely information and peace of mind by allowing:

- Instant notification of document filings
- 24/7 monitoring
- Allows for monitoring of multiple names

For More Information
Call: 615-443-2611
Or
Email: Jackie.Murphy@wilsoncountyttn.gov

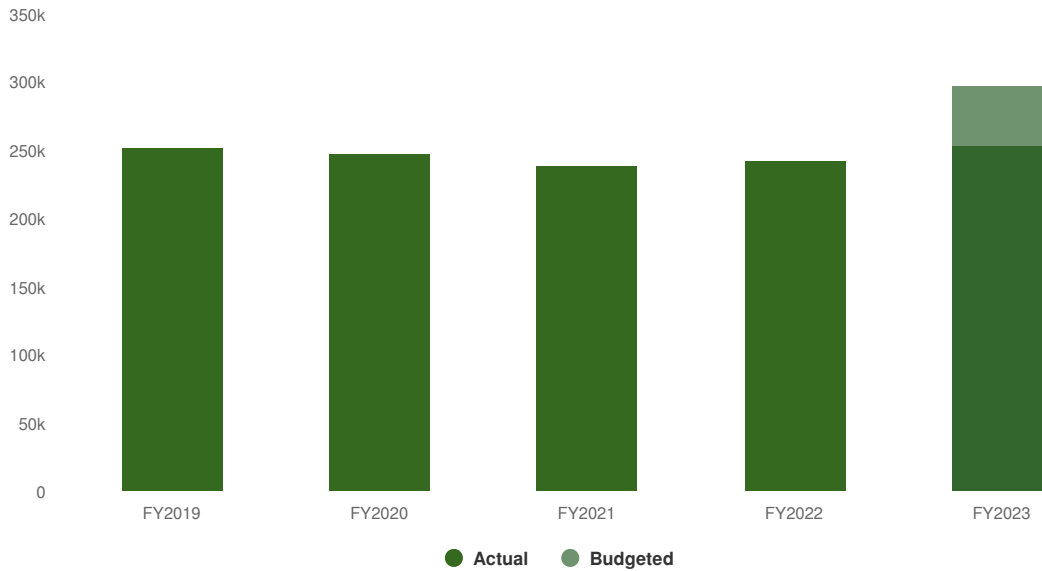


Business Information Systems

Expenditures Summary

\$297,039 **\$297,039**
(% vs. prior year)

Register of Deeds Proposed and Historical Budget vs. Actual



Thank a Vet Program

Thank A Vet Program was implemented in mid 2019. The focus was to honor those who have served this fine country we live in. Reaching out to veterans and finding ways to help them whether there's a discount on purchases they make or to help with various benefits such as disability compensation, death benefits, education, VA loans, tax relief for disabled veterans and health care purposes. All we need is their DD2-14's to prepare the ID cards.

The 1st Veteran to record his DD2-14 in the Wilson County Register of Deeds Office was Omer N. Agree. He was a Wilson County farmer who enlisted on September 20th, 1917 at the age of 24. He was discharged in April of 1919 and recorded his DD2-14 May of 1919.

What is a Veteran?

A "Veteran", whether active duty, discharged, retired, or reserve, is someone who, at one point in his or her life, wrote a blank check made payable to "The United States of America," for an amount of "up to, and including his life."

THAT IS HONOR! So, let's reach out with every opportunity to help and honor them as well.

Businesses can benefit

From car care to dry cleaning, doctors to plumbers, and restaurants to retail stores, a wide variety of businesses offer discounts to our Veterans as a way to honor their service. The Register of Deeds office is working with businesses so they can take advantage of this easy way to confirm a customer's military service.

If you are interested in joining the growing list of businesses participating in the Thank a Veteran program, please visit www.veteranshonors.com/wilson to sign up. Your business will be included on a list given to Veterans when they receive their Thank a Veteran card, and you will be listed on our website.

You also will receive stickers and/or cards to display in your business location, showing Veterans and other customers that you appreciate our heroes, and you are participating in the Thank a Veteran program.

Wilson County Register of Deeds
228 East Main St., #108
Lebanon, TN 37037
(615) 443-2611
www.WilsonDeeds.com

A message from...
Register of Deeds Jackie Murphy
To those who courageously gave their lives and those who bravely fight today, there are not words big enough. There is not a hug strong enough. All I can offer is Thank You!
You are my hero.
You are in my thoughts.
You are in my prayers.
God Bless You and God Bless America.
Jackie Murphy

Thank a Veteran Program
JACKIE MURPHY
Wilson County Register of Deeds

If you are a Veteran in crisis or are concerned about one, visit www.veteranscrisisline.net or call 1-800-373-8315 and press 1 or text 832255 to connect with qualified and caring Department of Veterans Affairs responders.

"Thank you for your service"

Those who have served our nation in the military deserve the full measure of our gratitude. That is why the Wilson County Register of Deeds offers the Thank a Veteran service to Veterans living in Wilson County.

Veterans already are able to record their DD214 military discharge papers with the Register of Deeds office. Now, the Register of Deeds provides them with a personal photo ID card to show as proof of service to Tennessee businesses that offer military discounts and other benefits.

No more carrying around or losing copies of their DD214s. No more missing out on a Veteran discount due to no proof of service. Instead, Veterans will have a convenient card they can present when they pay for goods and services at veteran friendly stores, restaurants, and other businesses.

Working hand-in-hand with Veterans organizations

Information is power, and the Register of Deeds office is working to get the word to every Veteran in Wilson County who can benefit from the Thank a Veteran program. We are working with the many local groups that serve our military Veterans so that none of these heroes miss the valuable - and well deserved - benefits.

Simple and free of charge

Bring your DD214 discharge papers and a valid photo ID to our office at the Wilson County Courthouse and a member of our staff will file a permanent record of the DD214. If you have already had your DD214 recorded with us, just bring a valid photo ID.

While you are here, we will create the Thank a Veteran photo ID card that you can take with you. Of course, this service is free, as a way for Register of Deeds Jackie Murphy and her staff to express their appreciation for your service.

Here to Serve

Our office and staff provide excellent customer service and a professionalism that the citizens deserve.

The Register of Deeds holds records from 1793 to present. Our primary function is to record and preserve records or instruments required and or allowed by law to be filed or recorded.

All of our staff are trained to record documents and can help any customer with their questions related to property as required for this office.

Contact Us

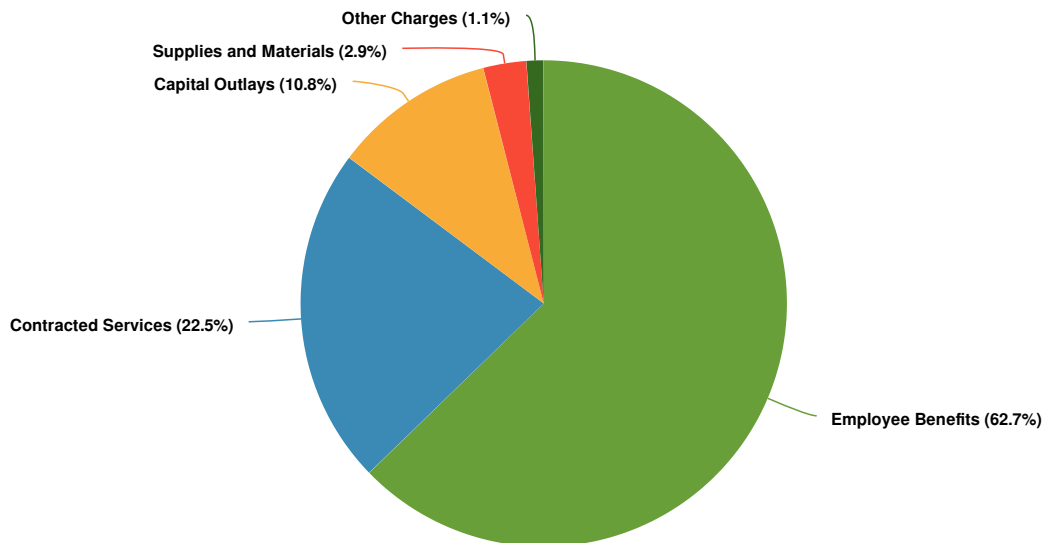
Wilson County Register of Deeds
Wilson County Courthouse
P.O. Box 280
228 E. Main street
Room 108
Lebanon, Tennessee, 37088

615-443-2611, 615-466-5068(fax)

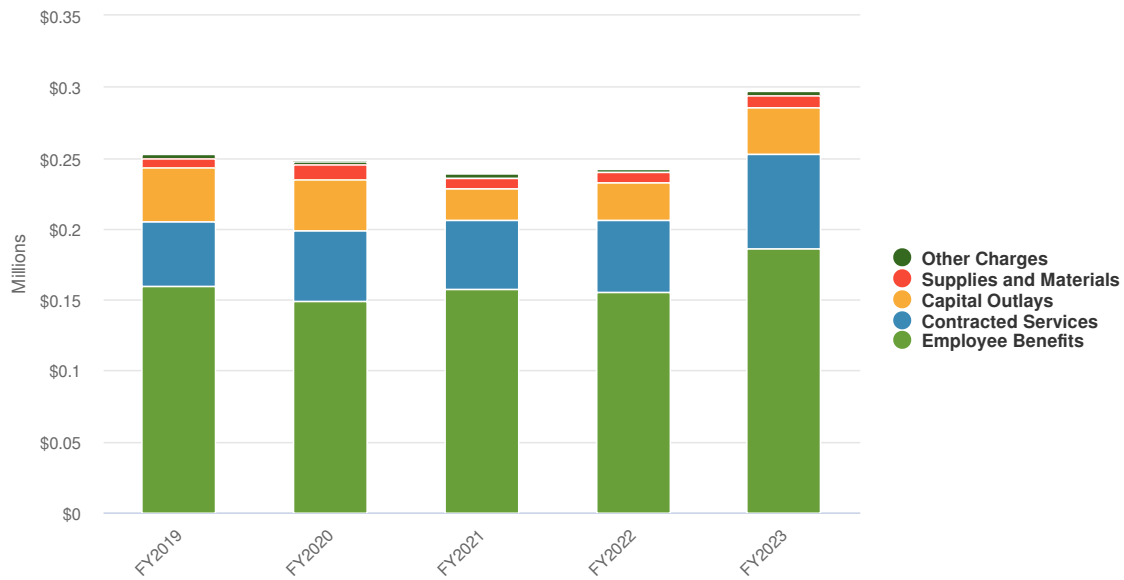
Office Hours
Monday-Friday
8:00 AM to 4:00 PM

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
Register Of Deeds - County Official/Administrative	101-E-51600-101-000-00000-000	\$0	\$0	\$8,305	\$0
Register Of Deeds - Clerical Personnel - General	101-E-51600-162-000-00000-000	\$0	\$0	\$29,518	\$0
Total Personal Services:		\$0	\$0	\$37,823	\$0
Employee Benefits					
Register Of Deeds - Social Security - General	101-E-51600-201-000-00000-000	\$24,389	\$26,112	\$24,202	\$31,119
Register Of Deeds - State Retirement - General	101-E-51600-204-000-00000-000	\$46,226	\$41,116	\$49,214	\$65,526
Register Of Deeds - Employee And Dependent Insuran	101-E-51600-205-000-00000-000	\$81,403	\$81,403	\$72,905	\$93,032
Register Of Deeds - Unemployment Compensation - Ge	101-E-51600-210-000-00000-000	\$179	\$212	\$478	\$1,050
Register Of Deeds - Employer Medicare Liability -	101-E-51600-212-000-00000-000	\$5,704	\$6,107	\$5,665	\$7,278
Total Employee Benefits:		\$157,901	\$154,950	\$152,464	\$198,005
Contracted Services					
Register Of Deeds - Communication - General	101-E-51600-307-000-00000-000	\$4,454	\$2,529	\$0	\$7,600
Register Of Deeds - Data Processing Services - Gen	101-E-51600-317-000-00000-000	\$35,000	\$41,500	\$31,622	\$48,000
Register Of Deeds - Dues And Memberships - General	101-E-51600-320-000-00000-000	\$250	\$250	\$355	\$1,500



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Register Of Deeds - Maintenance And Repair Service	101-E-51600-337-000-00000-000	\$0	\$139	\$0	\$2,000
Register Of Deeds - Postal Charges - General	101-E-51600-348-000-00000-000	\$2,295	\$2,313	\$2,318	\$3,000
Register Of Deeds - Rentals - General	101-E-51600-351-000-00000-000	\$2,400	\$2,400	\$2,400	\$2,500
Register Of Deeds - Travel - General	101-E-51600-355-000-00000-000	\$746	\$804	\$749	\$1,500
Register Of Deeds - Other Contracted Services - Ge	101-E-51600-399-000-00000-000	\$2,889	\$1,767	\$2,440	\$4,500
Total Contracted Services:		\$48,033	\$51,702	\$39,883	\$70,600
Supplies and Materials					
Register Of Deeds - Data Processing Supplies - Gen	101-E-51600-411-000-00000-000	\$2,467	\$3,806	\$2,150	\$5,000
Register Of Deeds - Office Supplies - General	101-E-51600-435-000-00000-000	\$5,085	\$3,083	\$3,101	\$3,500
Total Supplies and Materials:		\$7,553	\$6,890	\$5,251	\$8,500
Other Charges					
Register Of Deeds - Liability Insurance - General	101-E-51600-506-000-00000-000	\$911	\$911	\$911	\$911
Register Of Deeds - Premiums On Corporate Surety B	101-E-51600-508-000-00000-000	\$0	\$0	\$699	\$1,000
Register Of Deeds - vehicle & equipment - General	101-E-51600-511-000-00000-000	\$700	\$700	\$700	\$700
Register Of Deeds - Workmans Compensation Insuranc	101-E-51600-513-000-00000-000	\$752	\$752	\$752	\$752
Total Other Charges:		\$2,363	\$2,363	\$3,062	\$3,363
Capital Outlays					
Register Of Deeds - Data Processing Equipment - Ge	101-E-51600-709-000-00000-000	\$12,606	\$7,415	\$5,793	\$14,000
Register Of Deeds - Office Equipment - General	101-E-51600-719-000-00000-000	\$10,211	\$18,990	\$8,337	\$18,000
Total Capital Outlays:		\$22,817	\$26,405	\$14,131	\$32,000
Total Expense Objects:		\$238,667	\$242,310	\$252,614	\$312,468

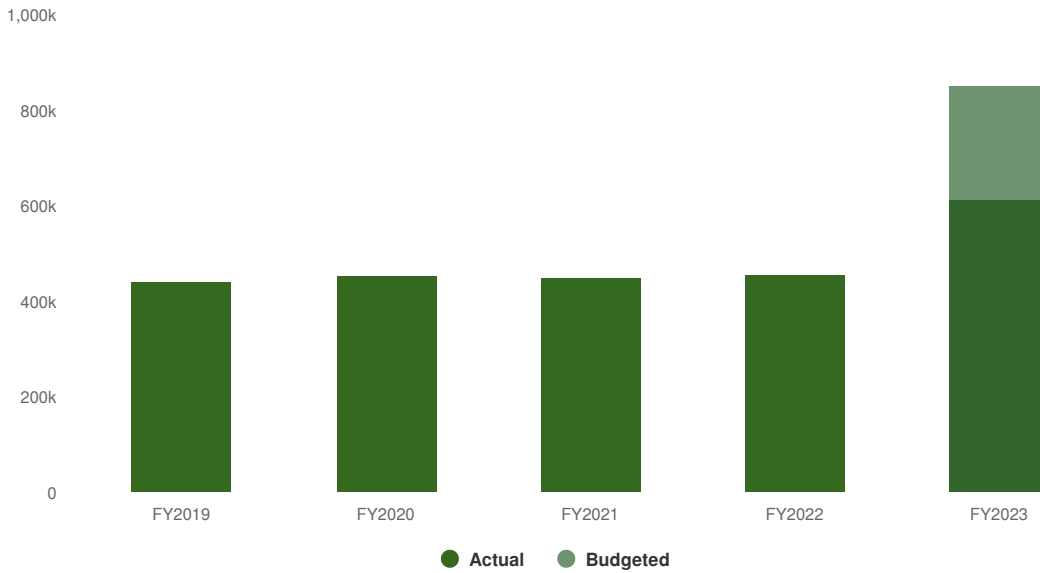


Planning

Expenditures Summary

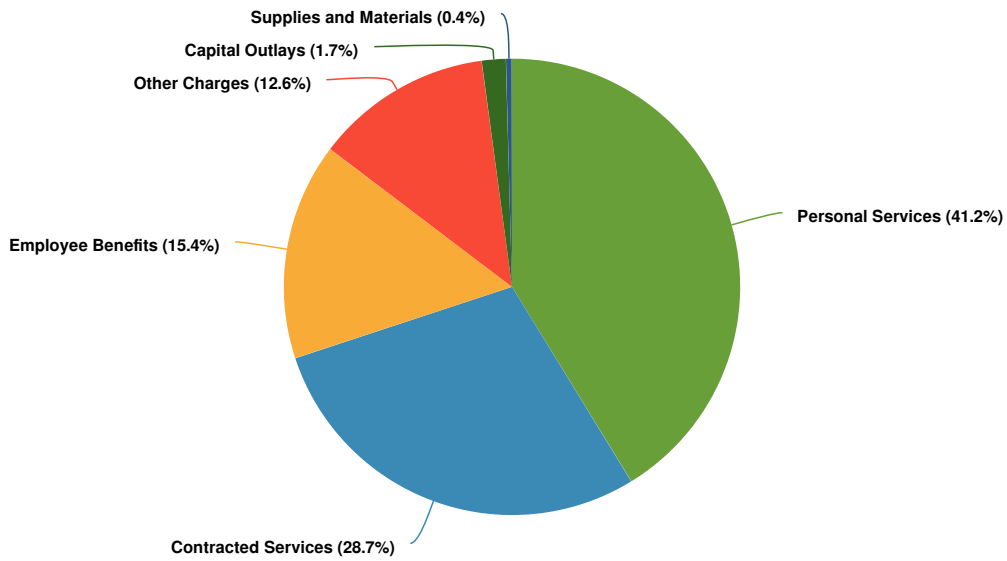
\$853,486 **\$853,486**
(% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

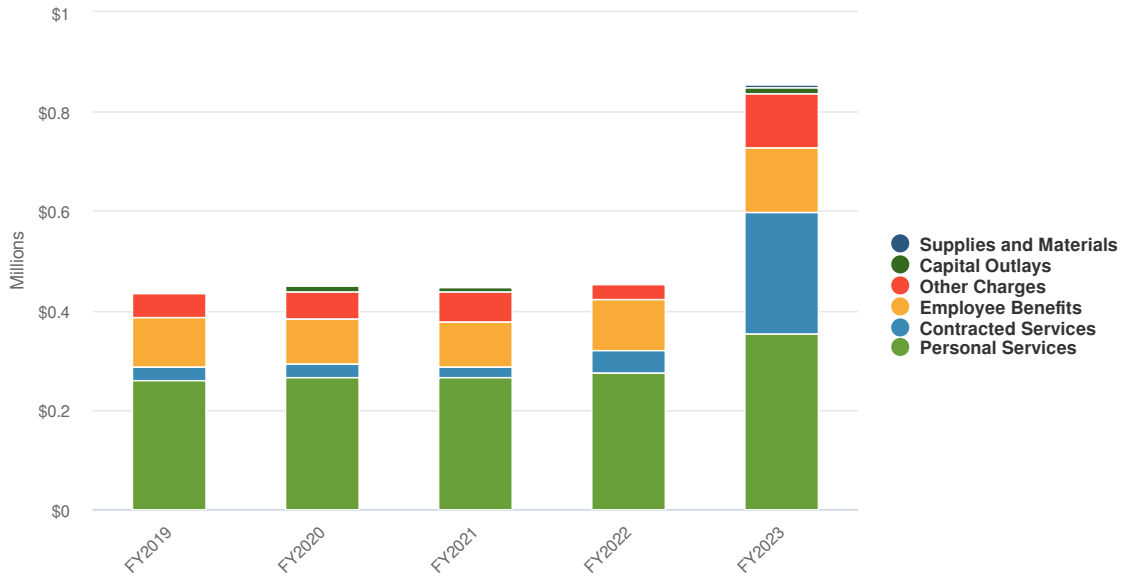


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Planning - County Official/Administrative Officer	101-E-51720-101-000-00000-000	\$88,401	\$87,914	\$84,257	\$199,152
Planning - Assistant(s) - General	101-E-51720-103-000-00000-000	\$106,679	\$67,715	\$91,546	\$51,926
Supervisor/Director	101-E-51720-105-000-00000-000	\$0	\$47,484	\$57,863	\$68,384
Planning - Data Processing Personnel - General	101-E-51720-121-000-00000-000	\$63,955	\$63,955	\$56,371	\$66,620
Planning - Assessment Personnel	101-E-51720-135-000-00000-000		\$0	\$0	\$56,266
Planning - Longevity Pay - General	101-E-51720-186-000-00000-000	\$6,100	\$6,500	\$6,900	\$6,900
Planning - Other Salaries & Wages - General	101-E-51720-189-000-00000-000	\$0	\$0	\$0	\$2,371
Total Personal Services:		\$265,134	\$273,568	\$296,936	\$451,619
Employee Benefits					
Planning - Social Security - General	101-E-51720-201-000-00000-000	\$15,429	\$15,921	\$17,421	\$21,827
Planning - State Retirement - General	101-E-51720-204-000-00000-000	\$24,259	\$25,076	\$31,564	\$42,246
Planning - Employee And Dependent Insurance - Gene	101-E-51720-205-000-00000-000	\$46,516	\$58,145	\$48,305	\$58,145
Planning - Unemployment Compensation - General	101-E-51720-210-000-00000-000	\$84	\$97	\$339	\$3,913
Planning - Employer Medicare Liability - General	101-E-51720-212-000-00000-000	\$3,608	\$3,724	\$4,074	\$5,105
Total Employee Benefits:		\$89,897	\$102,963	\$101,704	\$131,236
Contracted Services					
Planning - Communication - General	101-E-51720-307-000-00000-000	\$4,184	\$3,273	\$2,000	\$5,000
Planning - Consultants - General	101-E-51720-308-000-00000-000	\$0	\$26,275	\$9,070	\$201,375
Planning - Dues And Memberships - General	101-E-51720-320-000-00000-000	\$1,867	\$1,337	\$1,086	\$3,000
Planning - Engineering Services - General	101-E-51720-321-000-00000-000	\$0	\$0	\$0	\$2,000
Planning - Legal Notices, Recording And Court Cost	101-E-51720-332-000-00000-000	\$4,748	\$4,167	\$3,778	\$6,000
Planning - Maintenance And Repair Services-Office	101-E-51720-337-000-00000-000	\$280	\$220	\$165	\$5,000
Planning - Postal Charges - General	101-E-51720-348-000-00000-000	\$1,011	\$432	\$754	\$1,200
Planning - Printing, Stationery And Forms - Genera	101-E-51720-349-000-00000-000	\$1,337	\$1,069	\$1,110	\$1,851
Planning - Rentals - General	101-E-51720-351-000-00000-000	\$2,305	\$2,305	\$2,500	\$5,500
Planning - Travel - General	101-E-51720-355-000-00000-000	\$678	\$3,864	\$2,573	\$4,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Planning - Other Contracted Services - General	101-E-51720-399-000-00000-000	\$4,875	\$4,244	\$5,825	\$10,000
Planning - Other Contracted Services - General	101-E-51720-399-000-00001-000	\$0	\$0	\$175,000	\$0
Total Contracted Services:		\$21,287	\$47,186	\$203,861	\$244,926
Supplies and Materials					
Planning - Office Supplies - General	101-E-51720-435-000-00000-000	\$1,711	\$2,403	\$2,000	\$3,100
Planning - Other Supplies And Materials - General	101-E-51720-499-000-00000-000	\$306	\$0	\$0	\$500
Total Supplies and Materials:		\$2,016	\$2,403	\$2,000	\$3,600
Other Charges					
Planning - Liability Insurance - General	101-E-51720-506-000-00000-000	\$1,685	\$1,685	\$1,685	\$1,685
Planning - Vehicle And Equipment Insurance - Gener	101-E-51720-511-000-00000-000	\$150	\$150	\$150	\$150
Planning - Workmans Compensation Insurance - Gener	101-E-51720-513-000-00000-000	\$503	\$503	\$503	\$503
Planning - In-Service/Staff Development - General	101-E-51720-524-000-00000-000	\$2,702	\$2,542	\$3,337	\$4,200
Planning - Other Charges - General	101-E-51720-599-000-00000-000	\$16,328	\$15,311	\$3,000	\$44,250
Planning - Other Charges - General	101-E-51720-599-000-00001-000	\$40,735	\$9,296	\$0	\$56,393
Total Other Charges:		\$62,103	\$29,487	\$8,675	\$107,181
Capital Outlays					
Planning - Data Processing Equipment - General	101-E-51720-709-000-00000-000	\$9,749	\$0	\$0	\$10,000
Planning - Office Equipment - General	101-E-51720-719-000-00000-000	\$0	\$0	\$1,065	\$4,500
Total Capital Outlays:		\$9,749	\$0	\$1,065	\$14,500
Total Expense Objects:		\$450,186	\$455,607	\$614,242	\$953,062

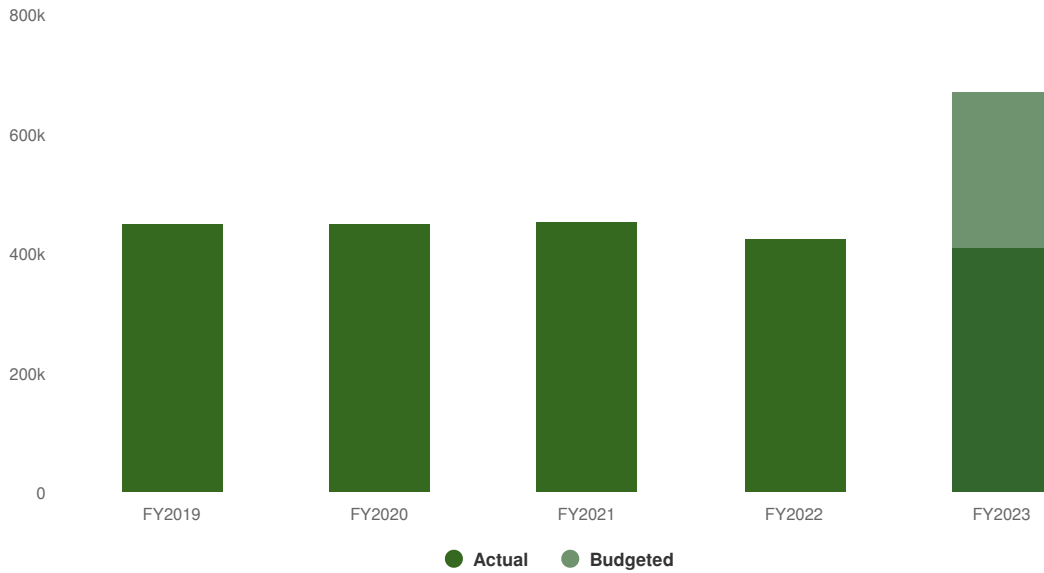


Codes Compliance

Expenditures Summary

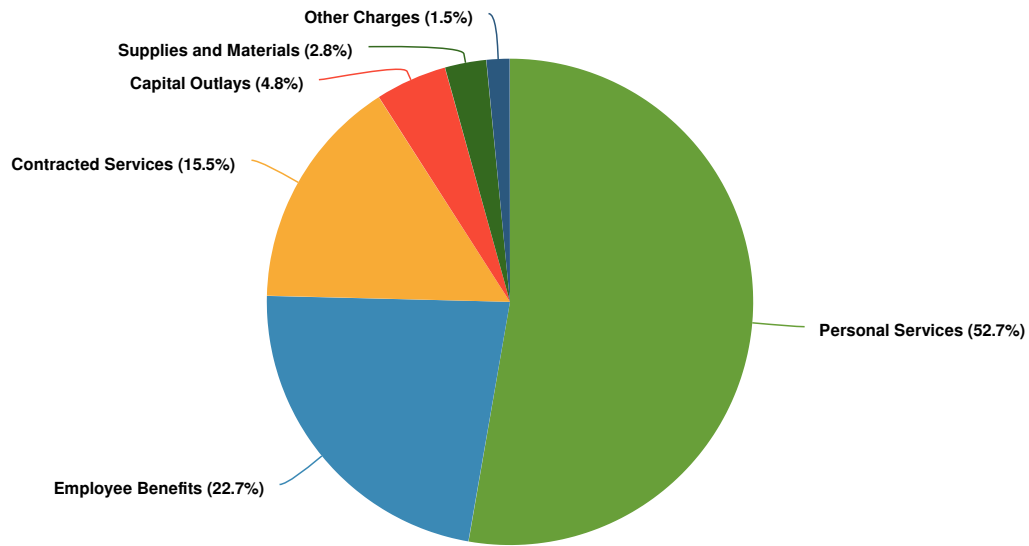
\$672,515 **\$672,515**
(% vs. prior year)

Codes Compliance Proposed and Historical Budget vs. Actual

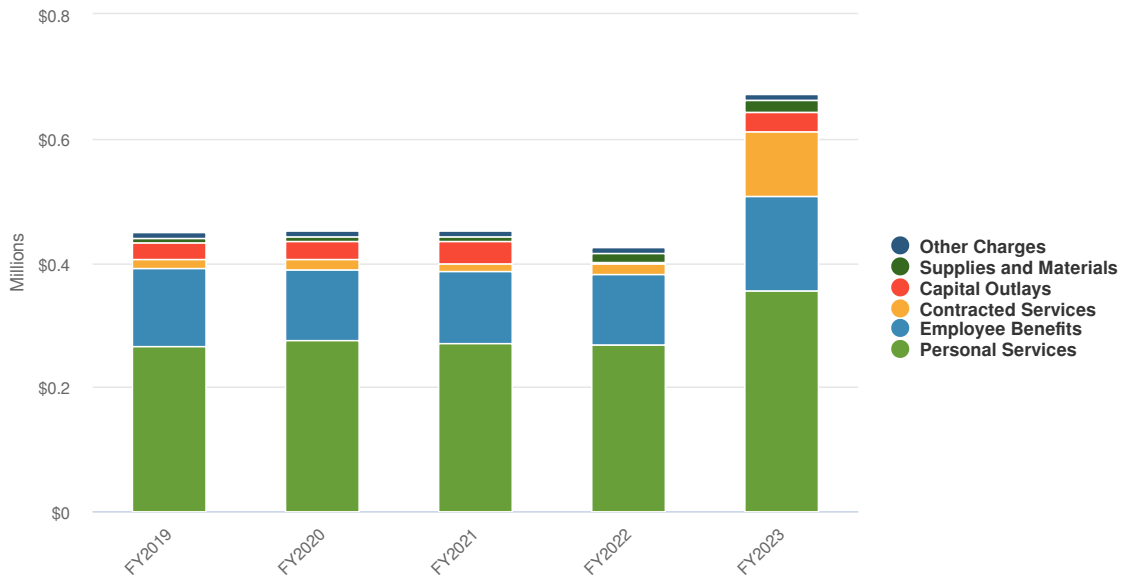


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Codes Compliance - Assistant(s) - General	101-E-51750-103-000-00000-000	\$46,760	\$50,411	\$50,794	\$60,033
Codes Compliance - Supervisor/Director - General	101-E-51750-105-000-00000-000	\$58,497	\$58,497	\$67,120	\$79,324
Codes Compliance - Deputy(les) - General	101-E-51750-106-000-00000-000	\$85,623	\$91,524	\$76,510	\$94,836
Codes Compliance - Accountants/Bookkeepers - Gener	101-E-51750-119-000-00000-000	\$77,028	\$64,436	\$66,143	\$115,738
Codes Compliance - Longevity Pay - General	101-E-51750-186-000-00000-000	\$3,500	\$3,700	\$1,200	\$4,800
Total Personal Services:		\$271,408	\$268,569	\$261,767	\$354,731
Employee Benefits					
Codes Compliance - Social Security - General	101-E-51750-201-000-00000-000	\$16,050	\$15,801	\$15,582	\$21,994
Codes Compliance - State Retirement - General	101-E-51750-204-000-00000-000	\$24,834	\$24,574	\$27,826	\$42,568
Codes Compliance - Employee And Dependent Insuranc	101-E-51750-205-000-00000-000	\$69,774	\$69,774	\$56,803	\$82,103
Codes Compliance - Unemployment Compensation - Gen	101-E-51750-210-000-00000-000	\$147	\$88	\$297	\$600
Codes Compliance - Employer Medicare Liability - G	101-E-51750-212-000-00000-000	\$3,753	\$3,695	\$3,644	\$5,144
Total Employee Benefits:		\$114,558	\$113,933	\$104,152	\$152,409
Contracted Services					
Codes Compliance - Communication - General	101-E-51750-307-000-00000-000	\$4,937	\$4,113	\$3,811	\$7,500
Codes Compliance - Consultants	101-E-51750-308-000-00000-000		\$0	\$0	\$75,000
Codes Compliance - Dues And Memberships - General	101-E-51750-320-000-00000-000	\$579	\$950	\$1,641	\$1,730
Codes Compliance - Legal Notices, Recording And Co	101-E-51750-332-000-00000-000	\$1,343	\$1,045	\$1,800	\$2,200
Codes Compliance - Maintenance And Repair Services	101-E-51750-336-000-00000-000	\$283	\$230	\$415	\$2,300
Codes Compliance - Maintenance And Repair Services	101-E-51750-338-000-00000-000	\$652	\$3,732	\$2,893	\$5,000
Codes Compliance - Postal Charges - General	101-E-51750-348-000-00000-000	\$1,552	\$1,384	\$1,508	\$1,700
Codes Compliance - Printing, Stationery And Forms	101-E-51750-349-000-00000-000	\$2,250	\$2,977	\$2,581	\$3,500
Codes Compliance - Rentals - General	101-E-51750-351-000-00000-000	\$2,006	\$1,990	\$3,300	\$3,500
Codes Compliance - Travel - General	101-E-51750-355-000-00000-000	\$55	\$0	\$500	\$2,000
Total Contracted Services:		\$13,656	\$16,420	\$18,449	\$104,430
Supplies and Materials					
Codes Compliance - Gasoline - General	101-E-51750-425-000-00000-000	\$5,022	\$11,804	\$10,000	\$14,050



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Codes Compliance - Office Supplies - General	101-E-51750-435-000-00000-000	\$3,917	\$2,995	\$4,211	\$4,500
Total Supplies and Materials:		\$8,940	\$14,799	\$14,211	\$18,550
Other Charges					
Codes Compliance - Liability Insurance - General	101-E-51750-506-000-00000-000	\$1,524	\$1,524	\$1,524	\$1,524
Codes Compliance - Vehicle And Equipment Insurance	101-E-51750-511-000-00000-000	\$1,800	\$1,800	\$1,800	\$1,800
Codes Compliance - Workmans Compensation Insurance	101-E-51750-513-000-00000-000	\$5,071	\$5,071	\$5,071	\$5,071
Codes Compliance - In-Service/Staff Development -	101-E-51750-524-000-00000-000	\$1,804	\$1,668	\$2,026	\$2,000
Total Other Charges:		\$10,199	\$10,063	\$10,421	\$10,395
Capital Outlays					
Codes Compliance - Motor Vehicles - General	101-E-51750-718-000-00000-000	\$28,752	\$0	\$0	\$25,000
Codes Compliance - Office Equipment - General	101-E-51750-719-000-00000-000	\$5,489	\$1,147	\$0	\$7,000
Total Capital Outlays:		\$34,241	\$1,147	\$0	\$32,000
Total Expense Objects:		\$453,002	\$424,931	\$409,000	\$672,515



County Buildings

Robert Baines
Director of Operations

County Buildings: Mission Statement:

The County Buildings department takes care of 32 Wilson County Government Buildings and three Boat ramps. Our goal is to support all the County Departments and agencies through prompt and effective planning, maintenance, and modification of County owned or operated facilities and grounds.

Major functions

Administrative:

Responsible for day-to-day planning, operation, and oversight of all department functions. Budget Planning.

Custodial Division:

Responsible for providing a clean, safe, and sanitary work environment in our county Facilities.

Security Division:

Responsible for keeping County employees and guest safe while in the buildings along with orchestrating our safety plans during an emergency.

General Maintenance:

Responsible for keeping County buildings and facilities in an optimal state, providing a safe quality work environment for all County staff and employees, as well as the Public who visit the facilities.

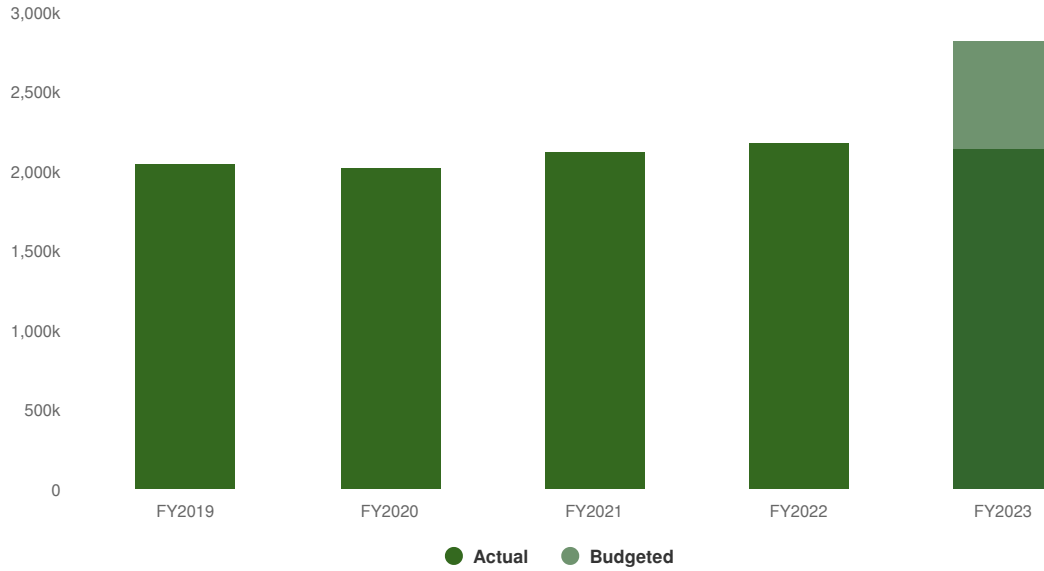
Project Management Division:

Responsible for planning, estimation and overseeing completion of all construction projects related to Count-owned or operated facilities.

Expenditures Summary

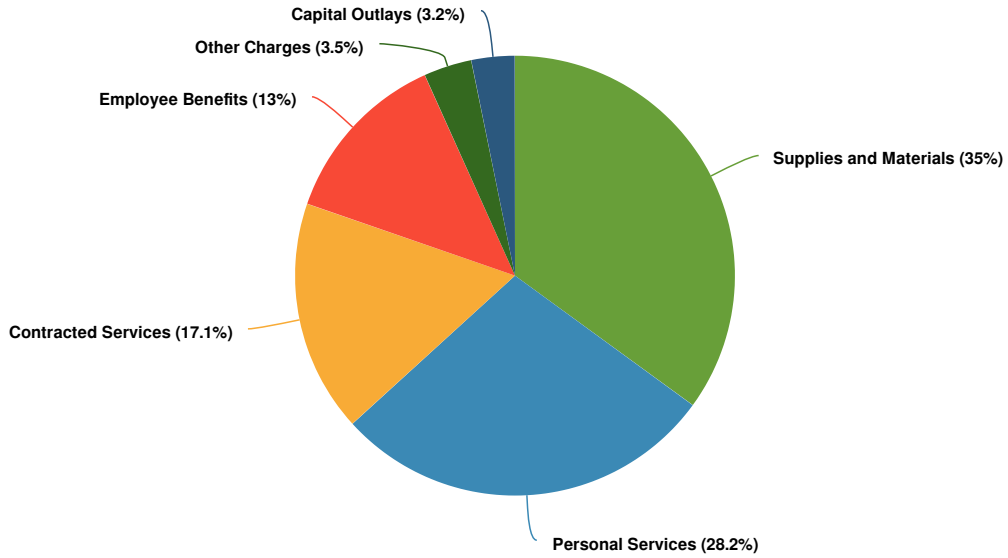
\$2,821,404 **\$2,821,404**
(% vs. prior year)

County Buildings Proposed and Historical Budget vs. Actual

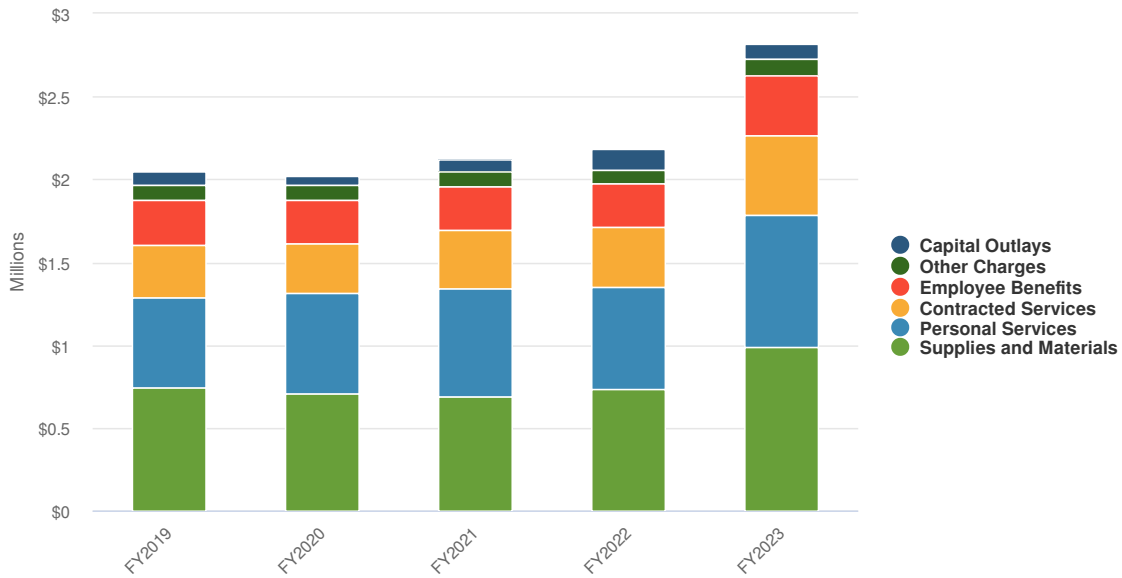


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
County Buildings - Supervisor/Director - General	101-E-51800-105-000-00000-000	\$79,802	\$79,802	\$75,928	\$89,733
County Buildings - Custodial Personnel - General	101-E-51800-166-000-00000-000	\$274,752	\$264,256	\$234,929	\$342,593
County Buildings - Maintenance Personnel - General	101-E-51800-167-000-00000-000	\$274,770	\$253,190	\$278,079	\$339,330
County Buildings - Longevity Pay - General	101-E-51800-186-000-00000-000	\$16,600	\$16,000	\$13,700	\$16,500
County Buildings - Overtime Pay - General	101-E-51800-187-000-00000-000	\$5,588	\$5,392	\$5,046	\$8,233
Total Personal Services:		\$651,512	\$618,640	\$607,683	\$796,389
Employee Benefits					
County Buildings - Social Security - General	101-E-51800-201-000-00000-000	\$38,092	\$35,848	\$35,303	\$49,376
County Buildings - State Retirement - General	101-E-51800-204-000-00000-000	\$59,180	\$55,954	\$64,597	\$95,567
County Buildings - Employee And Dependent Insuranc	101-E-51800-205-000-00000-000	\$162,806	\$162,806	\$161,464	\$209,322
County Buildings - Unemployment Compensation - Gen	101-E-51800-210-000-00000-000	\$378	\$373	\$689	\$190
County Buildings - Employer Medicare Liability - G	101-E-51800-212-000-00000-000	\$8,909	\$8,384	\$8,256	\$11,548
Total Employee Benefits:		\$269,364	\$263,364	\$270,309	\$366,003
Contracted Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Buildings - Communication - General	101-E-51800-307-000-00000-000	\$1,434	\$1,440	\$1,360	\$1,500
County Buildings - Maintenance Agreements - Genera	101-E-51800-334-000-00000-000	\$6,092	\$4,465	\$11,463	\$20,000
County Buildings - Maintenance And Repair Services	101-E-51800-335-000-00000-000	\$235,723	\$228,390	\$257,371	\$316,500
County Buildings - Maintenance And Repair Services	101-E-51800-337-000-00000-000	\$2,571	\$520	\$1,728	\$5,500
County Buildings - Maintenance And Repair Services	101-E-51800-338-000-00000-000	\$3,429	\$1,723	\$1,288	\$5,000
County Buildings - Other Contracted Services - Gen	101-E-51800-399-000-00000-000	\$101,241	\$119,676	\$126,121	\$132,650
Total Contracted Services:		\$350,491	\$356,213	\$399,331	\$481,150
Supplies and Materials					
County Buildings - Custodial Supplies - General	101-E-51800-410-000-00000-000	\$19,579	\$21,798	\$24,886	\$25,750
County Buildings - Gasoline - General	101-E-51800-425-000-00000-000	\$5,004	\$6,322	\$6,874	\$9,476
County Buildings - Utilities - General	101-E-51800-452-000-00000-000	\$664,069	\$705,541	\$652,377	\$953,000
Total Supplies and Materials:		\$688,653	\$733,661	\$684,137	\$988,226
Other Charges					
County Buildings - Building And Contents Insurance	101-E-51800-502-000-00000-000	\$26,000	\$26,000	\$26,000	\$26,000
County Buildings - Liability Insurance - General	101-E-51800-506-000-00000-000	\$6,910	\$6,910	\$6,910	\$6,910
County Buildings - Vehicle And Equipment Insurance	101-E-51800-511-000-00000-000	\$4,500	\$4,500	\$4,500	\$4,500
County Buildings - Workmans Compensation Insurance	101-E-51800-513-000-00000-000	\$20,226	\$20,226	\$20,226	\$20,226
County Buildings - Other Charges - General	101-E-51800-599-000-00000-000	\$34,028	\$32,129	\$33,713	\$42,000
Total Other Charges:		\$91,664	\$89,765	\$91,349	\$99,636
Capital Outlays					
County Buildings - Building Improvements - General	101-E-51800-707-000-00000-000	\$25,476	\$64,345	\$34,485	\$40,000
County Buildings - Heating And Air Conditioning Eq	101-E-51800-712-000-00000-000	\$27,310	\$35,000	\$35,000	\$35,000
County Buildings - Motor Vehicles - General	101-E-51800-718-000-00000-000	\$15,000	\$19,799	\$15,000	\$15,000
Total Capital Outlays:		\$67,786	\$119,144	\$84,485	\$90,000
Total Expense Objects:		\$2,119,470	\$2,180,788	\$2,137,294	\$2,821,404

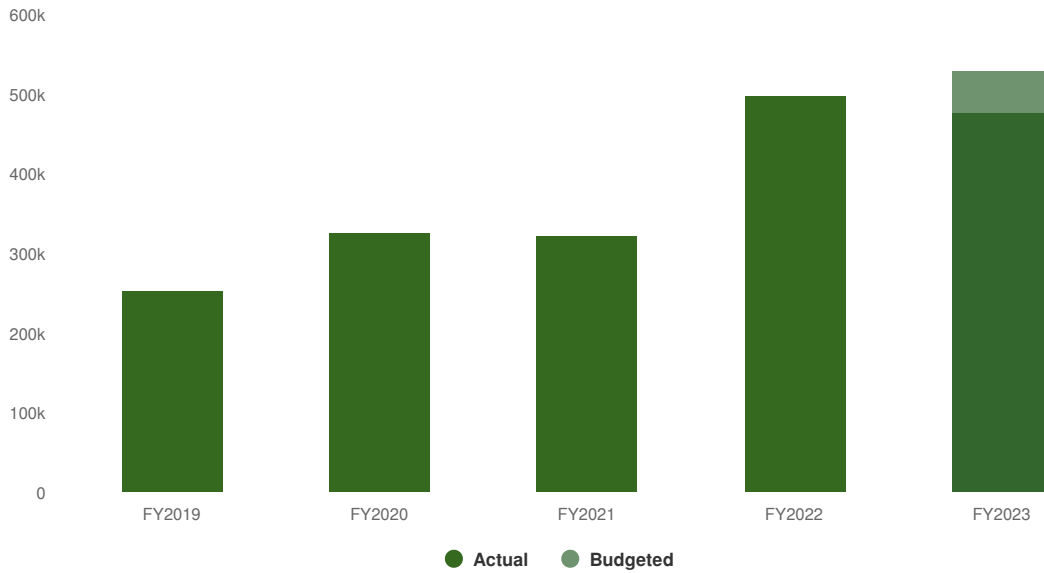


Information Technologies

Expenditures Summary

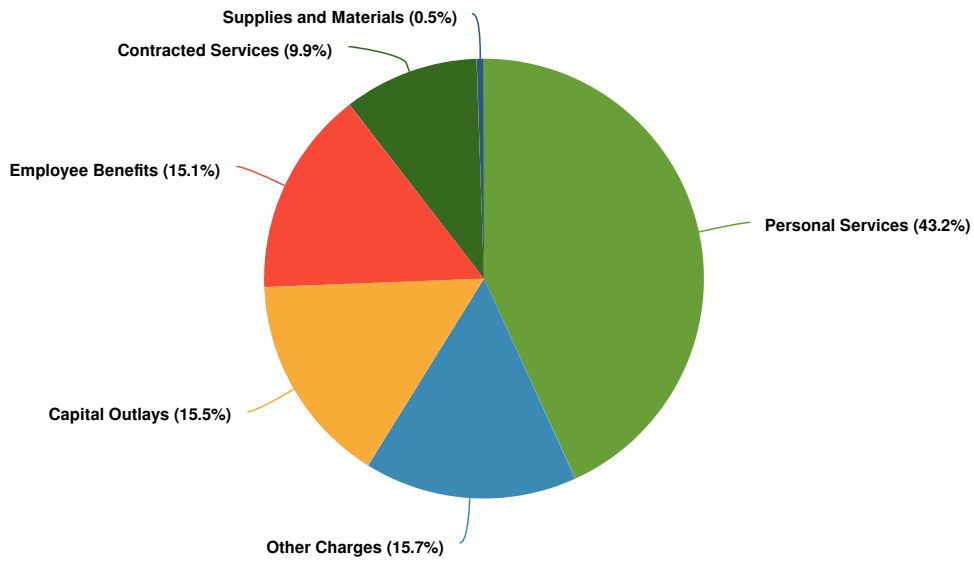
\$529,498 **\$529,498**
(% vs. prior year)

Information Technologies Proposed and Historical Budget vs. Actual

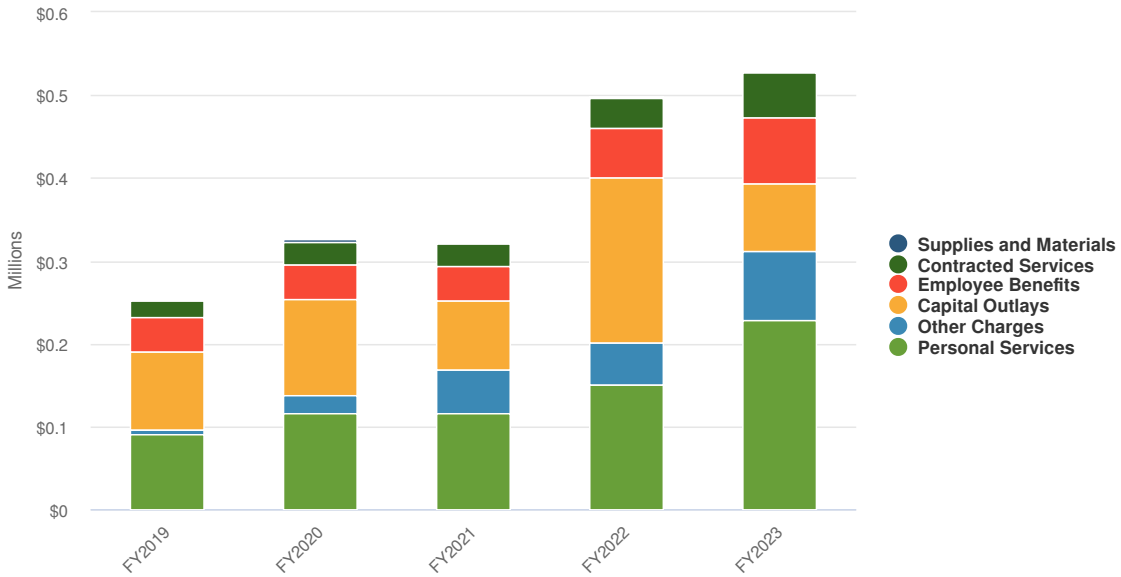


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Information Technology - Assistant(s) - General	101-E-51810-103-000-00000-000	\$47,866	\$81,846	\$110,221	\$130,267
Information Technology - Supervisor/Director - Gen	101-E-51810-105-000-00000-000	\$68,814	\$68,814	\$82,451	\$97,442
Information Technology - Longevity Pay - General	101-E-51810-186-000-00000-000	\$200	\$300	\$400	\$1,000
Total Personal Services:		\$116,880	\$150,960	\$193,072	\$228,709
Employee Benefits					
Information Technology - Social Security - General	101-E-51810-201-000-00000-000	\$6,510	\$8,497	\$11,232	\$14,180
Information Technology - State Retirement - Genera	101-E-51810-204-000-00000-000	\$10,695	\$13,813	\$20,524	\$27,446
Information Technology - Employee And Dependent In	101-E-51810-205-000-00000-000	\$23,258	\$34,887	\$29,520	\$34,887
Information Technology - Unemployment Compensation	101-E-51810-210-000-00000-000	\$42	\$99	\$227	\$300
Information Technology - Employer Medicare Liabili	101-E-51810-212-000-00000-000	\$1,522	\$1,987	\$2,627	\$3,317
Total Employee Benefits:		\$42,027	\$59,283	\$64,130	\$80,130
Contracted Services					
Information Technology - Communication - General	101-E-51810-307-000-00000-000	\$1,889	\$1,620	\$17,438	\$17,040
Information Technology - Dues And Memberships - Ge	101-E-51810-320-000-00000-000	\$0	\$0	\$600	\$600
Information Technology - Travel - General	101-E-51810-355-000-00000-000	\$0	\$0	\$0	\$100
Information Technology - Other Contracted Services	101-E-51810-399-000-00000-000	\$24,613	\$34,864	\$34,946	\$34,940
Total Contracted Services:		\$26,502	\$36,484	\$52,984	\$52,680
Supplies and Materials					
Information Technology - Other Supplies And Materi	101-E-51810-499-000-00000-000	\$2,938	\$2,783	\$2,569	\$2,817
Total Supplies and Materials:		\$2,938	\$2,783	\$2,569	\$2,817
Other Charges					
Information Technology - Liability Insurance - Gen	101-E-51810-506-000-00000-000	\$1,040	\$1,040	\$1,040	\$1,040
Information Technology - Vehicle And Equipment Ins	101-E-51810-511-000-00000-000	\$1,100	\$1,100	\$1,100	\$1,100
Information Technology - Workmans Compensation Ins	101-E-51810-513-000-00000-000	\$212	\$212	\$212	\$212
Information Technology - In-Service/Staff Developm	101-E-51810-524-000-00000-000	\$0	\$0	\$100	\$100
Information Technology - Other Charges - General	101-E-51810-599-000-00000-000	\$50,233	\$48,338	\$80,322	\$80,484
Total Other Charges:		\$52,585	\$50,690	\$82,774	\$82,936



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Capital Outlays					
Communication Equipment	101-E-51810-708-000-00000-000	\$0	\$49,763	\$0	\$0
Information Technology - Data Processing Equipment	101-E-51810-709-000-00000-000	\$81,040	\$147,839	\$80,073	\$81,226
Information Technology - Office Equipment - Genera	101-E-51810-719-000-00000-000	\$1,000	\$991	\$846	\$1,000
Total Capital Outlays:		\$82,040	\$198,593	\$80,919	\$82,226
Total Expense Objects:		\$322,972	\$498,793	\$476,448	\$529,498

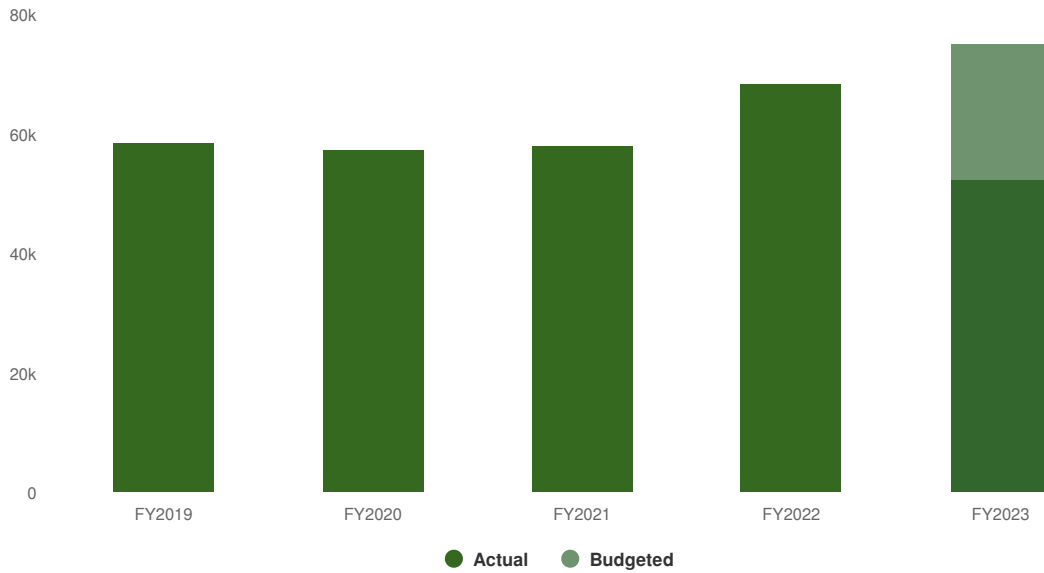


ADA

Expenditures Summary

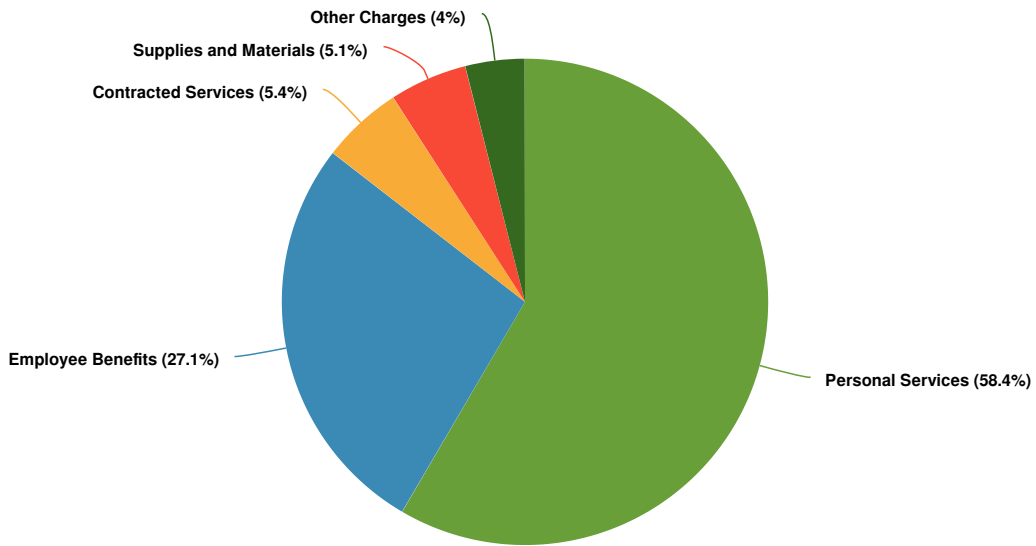
\$75,312 **\$75,312**
(% vs. prior year)

ADA Proposed and Historical Budget vs. Actual

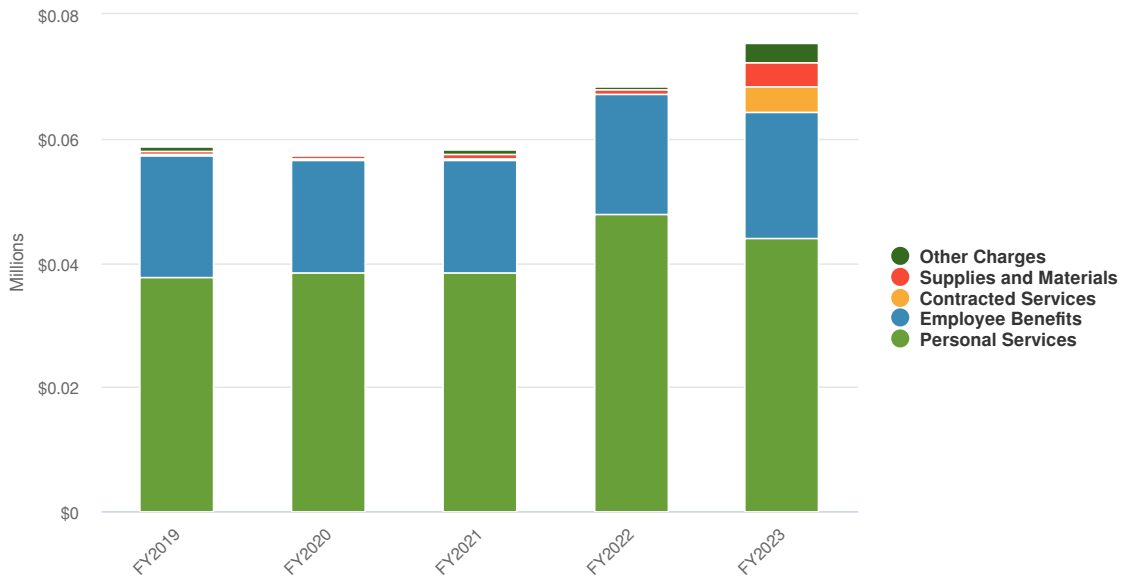


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other General Administration - Ada Coordinator - G	101-E-51900-114-000-00000-000	\$35,690	\$44,892	\$34,758	\$44,007
Other General Administration - Longevity Pay - Gen	101-E-51900-186-000-00000-000	\$2,800	\$2,900	\$0	\$0
Total Personal Services:		\$38,490	\$47,792	\$34,758	\$44,007
Employee Benefits					
Other General Administration - Social Security - G	101-E-51900-201-000-00000-000	\$2,357	\$2,795	\$1,929	\$2,729
Other General Administration - State Retirement -	101-E-51900-204-000-00000-000	\$3,522	\$4,373	\$3,695	\$5,281
Other General Administration - Employee And Depend	101-E-51900-205-000-00000-000	\$11,629	\$11,629	\$9,840	\$11,629
Other General Administration - Unemployment Compen	101-E-51900-210-000-00000-000	\$49	\$25	\$38	\$100
Other General Administration - Employer Medicare L	101-E-51900-212-000-00000-000	\$551	\$654	\$451	\$639
Total Employee Benefits:		\$18,109	\$19,475	\$15,952	\$20,378
Contracted Services					
Other General Administration - Postal Charges - Ge	101-E-51900-348-000-00000-000	\$165	\$0	\$10	\$1,163
Other General Administration - Travel - General	101-E-51900-355-000-00000-000	\$102	\$0	\$0	\$2,908
Total Contracted Services:		\$267	\$0	\$10	\$4,071
Supplies and Materials					
Other General Administration - Office Supplies - G	101-E-51900-435-000-00000-000	\$473	\$549	\$500	\$1,939
Other General Administration - Other Supplies And	101-E-51900-499-000-00000-000	\$158	\$91	\$70	\$1,939
Total Supplies and Materials:		\$631	\$641	\$570	\$3,878
Other Charges					
Other General Administration - Liability Insurance	101-E-51900-506-000-00000-000	\$195	\$195	\$756	\$756
Other General Administration - Workmans Compensati	101-E-51900-513-000-00000-000	\$73	\$73	\$283	\$283
Other General Administration - Other Charges - Gen	101-E-51900-599-000-00000-000	\$399	\$174	\$0	\$1,939
Total Other Charges:		\$667	\$442	\$1,039	\$2,978
Total Expense Objects:		\$58,164	\$68,350	\$52,329	\$75,312



Preservation of Records

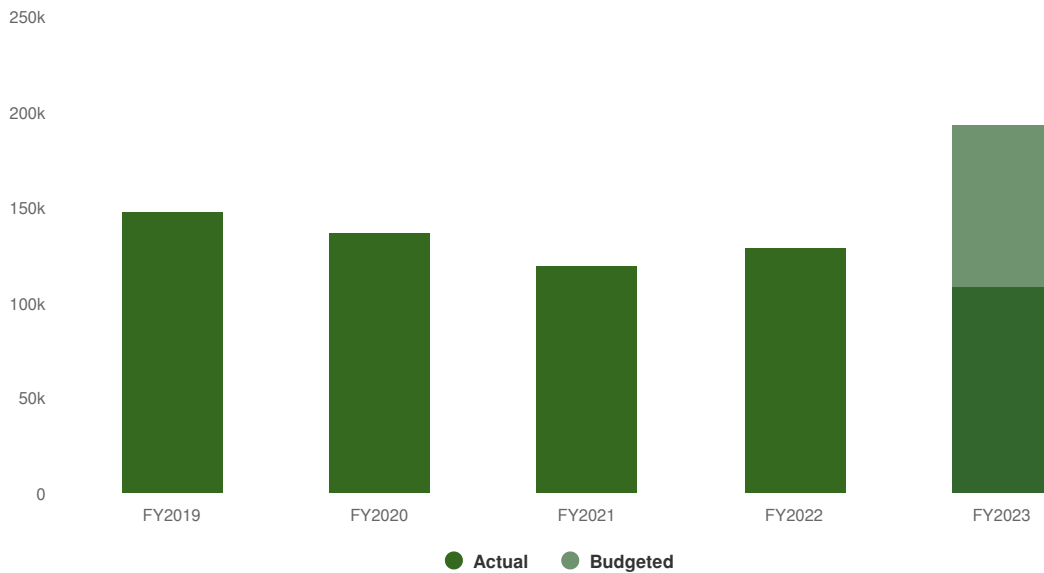
Wilson County Archives
Archives Director Linda Granstaff

Preservation of County Records:
The Wilson County Public Records Committee serves to protect the records
The records are for the public and county use
There is a library with over 2,000 books for the public to research their families
The records are kept in a temperature and moist controlled vault
Volunteers clean and index the old loose county records dating back to the late 1700

Expenditures Summary

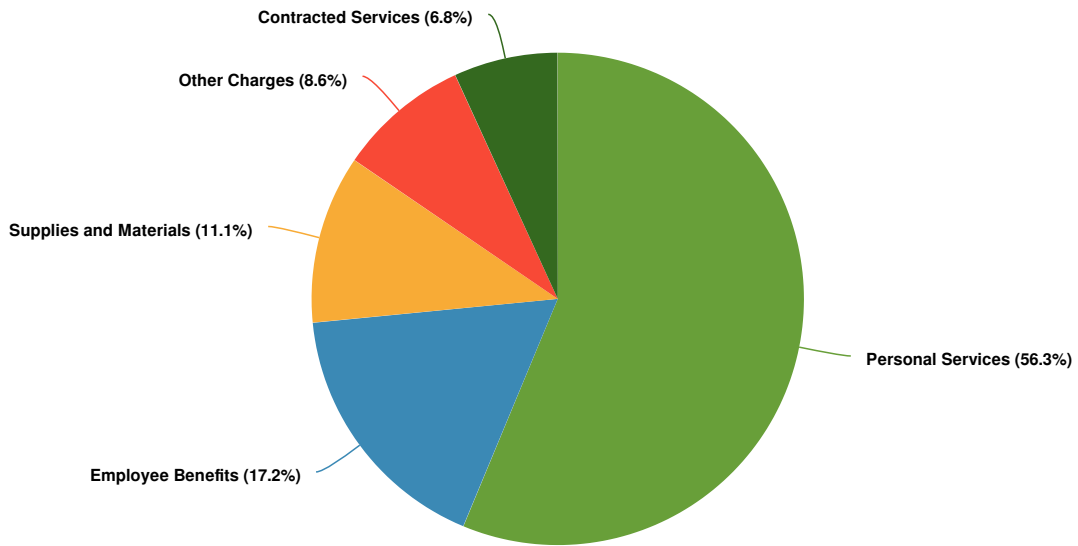
\$193,179 **\$193,179**
(% vs. prior year)

Preservation of Records Proposed and Historical Budget vs. Actual

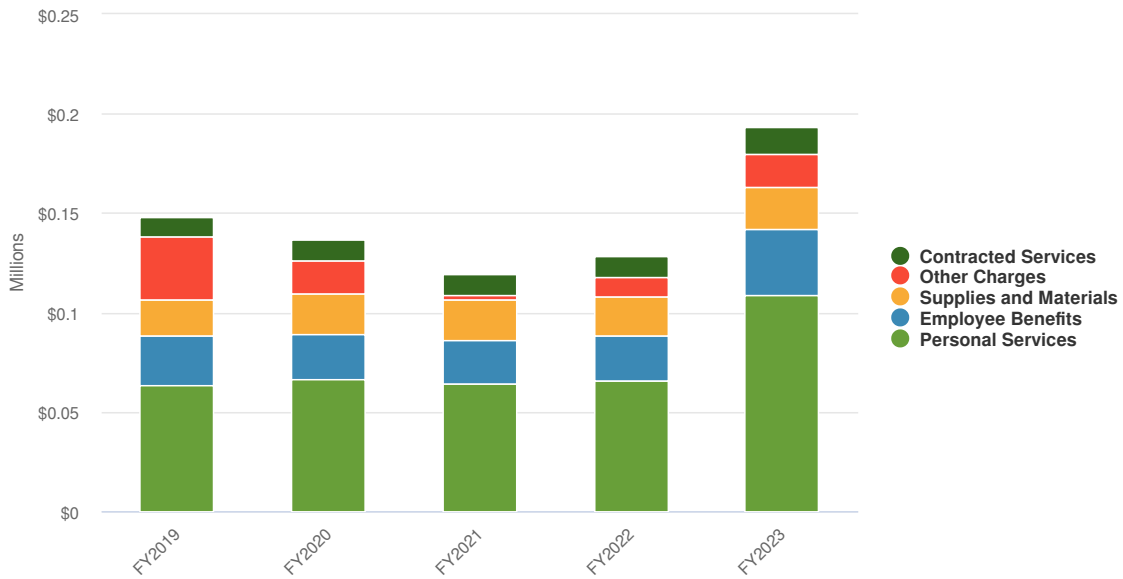


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Preservation Of Records - Supervisor/Director - Ge	101-E-51910-105-000-00000-000	\$52,618	\$52,618	\$52,554	\$62,109
Preservation Of Records - Part Time Personnel - Ge	101-E-51910-169-000-00000-000	\$9,056	\$10,964	\$17,090	\$40,788
Preservation Of Records - Longevity Pay - General	101-E-51910-186-000-00000-000	\$2,200	\$2,300	\$2,400	\$2,400
Preservation Of Records - Overtime Pay - General	101-E-51910-187-000-00000-000	\$0	\$0	\$0	\$3,425
Total Personal Services:		\$63,873	\$65,882	\$72,044	\$108,722
Employee Benefits					
Preservation Of Records - Social Security - Genera	101-E-51910-201-000-00000-000	\$3,915	\$4,039	\$4,429	\$6,741
Preservation Of Records - State Retirement - Gener	101-E-51910-204-000-00000-000	\$5,844	\$6,028	\$7,658	\$13,047
Preservation Of Records - Employee And Dependent I	101-E-51910-205-000-00000-000	\$11,629	\$11,629	\$9,840	\$11,629
Preservation Of Records - Unemployment Compensatio	101-E-51910-210-000-00000-000	\$42	\$50	\$80	\$200
Preservation Of Records - Employer Medicare Liabil	101-E-51910-212-000-00000-000	\$916	\$945	\$1,036	\$1,577
Total Employee Benefits:		\$22,345	\$22,691	\$23,044	\$33,194
Contracted Services					
Preservation Of Records - Communication - General	101-E-51910-307-000-00000-000	\$1,289	\$1,287	\$2,503	\$2,800
Preservation of Records Maint. Agmt.- Vet. Museum	101-E-51910-334-000-00000-000		\$0	\$2,958	\$3,000
Preservation Of Records - Postal Charges - General	101-E-51910-348-000-00000-000	\$0	\$206	\$0	\$300
Preservation Of Records - Rentals - General	101-E-51910-351-000-00000-000	\$1,800	\$1,800	\$1,950	\$2,000
Preservation Of Records - Travel - General	101-E-51910-355-000-00000-000	\$0	\$0	\$394	\$600
Preservation Of Records - Other Contracted Service	101-E-51910-399-000-00000-000	\$7,500	\$7,500	\$50	\$7,500
Total Contracted Services:		\$10,589	\$10,792	\$7,854	\$16,200
Supplies and Materials					
Preservation Of Records - Office Supplies - Genera	101-E-51910-435-000-00000-000	\$3,882	\$3,200	\$1,063	\$3,850
Preservation Of Records - Other Supplies And Mater	101-E-51910-499-000-00000-000	\$16,364	\$16,315	\$1,877	\$17,535
Total Supplies and Materials:		\$20,246	\$19,515	\$2,940	\$21,385
Other Charges					
Preservation Of Records - Building And Contents In	101-E-51910-502-000-00000-000	\$1,600	\$1,600	\$1,600	\$1,600
Preservation Of Records - Liability Insurance - Ge	101-E-51910-506-000-00000-000	\$591	\$591	\$591	\$591



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Preservation Of Records - Vehicle And Equipment In	101-E-51910-511-000-00000-000	\$200	\$200	\$200	\$200
Preservation Of Records - Workmans Compensation In	101-E-51910-513-000-00000-000	\$167	\$167	\$167	\$167
Preservation Of Records - Other Charges - General	101-E-51910-599-000-00000-000	\$0	\$7,200	\$0	\$14,120
Total Other Charges:		\$2,558	\$9,758	\$2,558	\$16,678
Total Expense Objects:		\$119,612	\$128,638	\$108,440	\$196,179



Accounting, Budgeting and Risk Mgmt



Finance Department

Finance Director Aaron Maynard

The finance department was created under the County Financial Management System Act of 1981 to, "administer the finances of the county for all funds of the various departments, agencies and boards that are handled by the county trustee." The finance department shall be responsible for purchasing, accounting, budgeting, payroll, cash management and other such financial matters of the county..."

Mission Statement:

The Wilson County Finance Department's stewardship of the County's resources is our highest priority. To achieve excellence in stewardship, we employ integrity, accuracy, transparency, and continuous improvement throughout our financial processes while providing professional reliable services to our internal and external customers in support of our shared goal of reporting the true financial position of Wilson County.

Major Functions:

Purchasing: Responsible for reviewing, processing, and approval of purchase requisitions and purchase orders submitted by county departments.

County's agent for contracting, purchasing, or obligating the county for supplies, material, equipment, contractual services, rental of machinery, buildings, or equipment.

Prepares/ reviews/ awards formal and informal bids for all contracts for biddable supplies, materials, equipment, and other needs of the county.

Accounting: Maintenance of all revenue and expenditure account. Maintains the integrity of the County's general ledger system by recording the proper accounting transactions and posting regular and corrected journal entries, accounting for all approved interfund transfers and fund account reconciliations. Also, maintains controllable asset and depreciation schedule.

Accounts Payable: Works with departments to ensure accurate, secure and timely payments against invoices are processed. Processes form 1099 filing and reporting.

Payroll: Responsible for processing the payroll checks for all employees of Wilson County government except for those fee offices that have elected to prepare their own payroll. Withholdings, garnishment, and W-2 distribution

Budgeting: The finance department creates the annual county budget that fiscally starts July 1st and ends June 30th of the following year. The submitted budget must be approved by the County Commission before it can be published and activated. The approved county budget is published online. Any amendments made throughout the year are updated monthly and the budget reflects any changes put before and approved by the county commission.

Compliance: It is the duty of the finance department to establish procedures to ensure that opportunities for fraud, waste, and abuse are minimized in the disbursements process. We are responsible for monitoring compliance with the budget established by the county commission and ensuring the accuracy of financial reporting of Wilson County Government. Normal purchasing policies and procedures require multiple levels of approval to ensure the purchase is needed and funds have been allocated properly for the purchase. Policy driven multiple quotes and competitive bidding are employed to make certain county expenditures are fair and at the lowest price.

Debt Management:

Financial Reporting: Assist in preparation of annual audit requirements for the State as well as the County financial statements. Compiles long-term debt and ect.reports relent reports... to county budget development and growth ect....

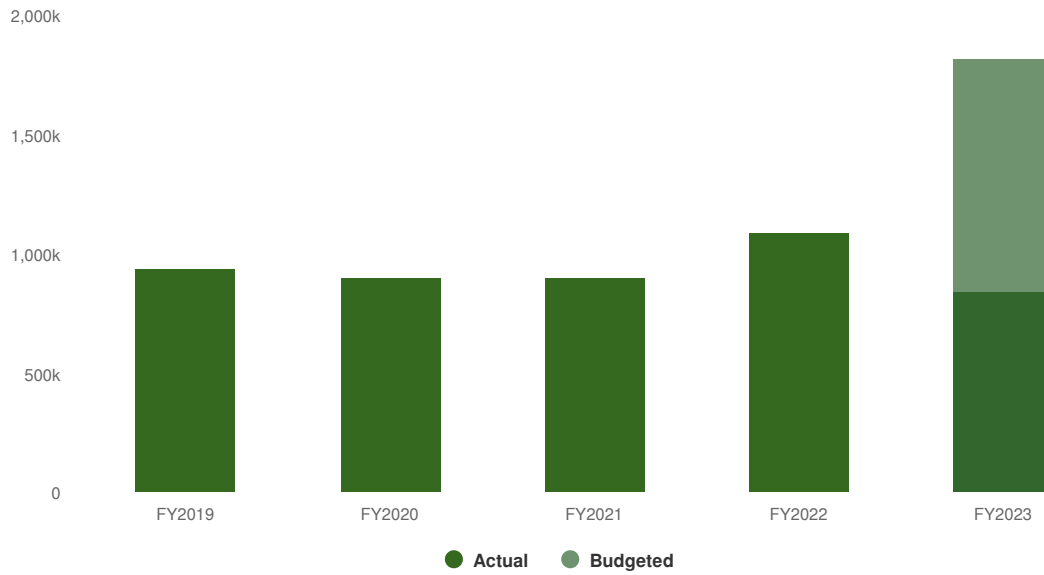
Risk Management / Benefits: Housed within the Finance Department, Risk Management is responsible for insuring the County's assets and overseeing worker's compensation claims. Benefits work directly with county employees on insurance claims, and with the insurance committee, outside advisors, and the county commission to provide the best and most affordable health insurance, disability, and, retirement plans possible for the employees of Wilson County and their families.



Expenditures Summary

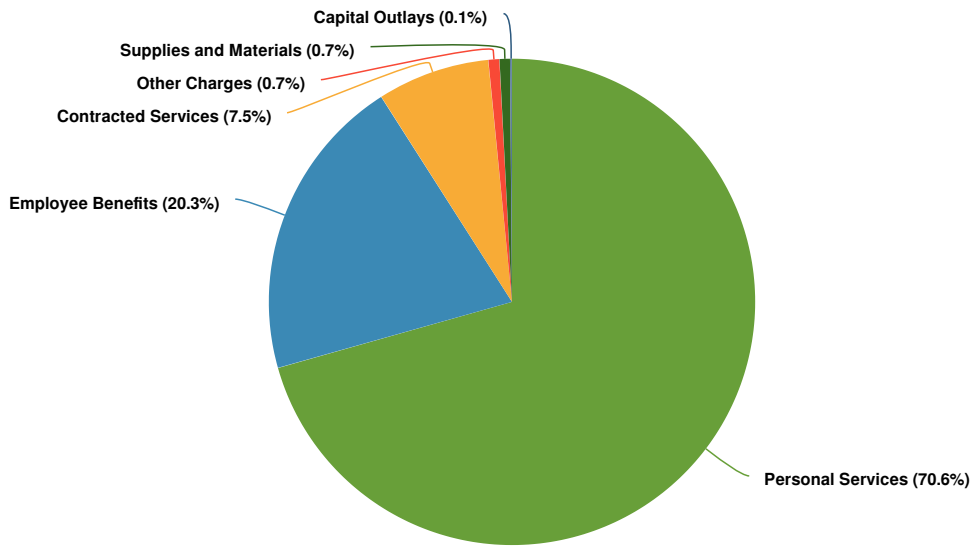
\$1,819,766 **\$1,819,766**
(% vs. prior year)

Accounting and Budgeting and Risk Mgmt Proposed and Historical Budget vs. Actual

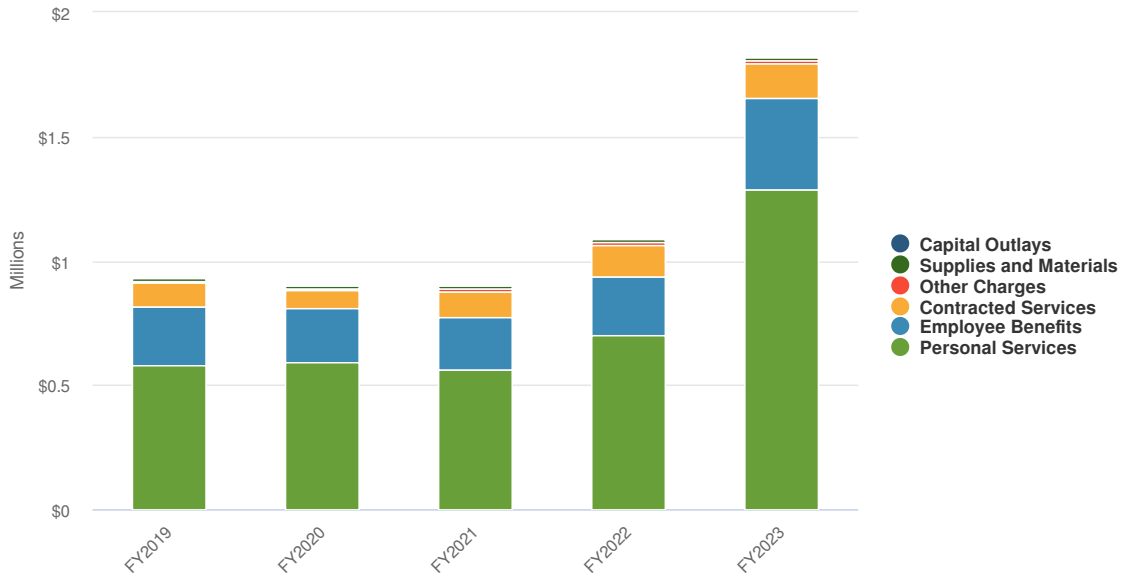


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Accounting And Budgeting - Supervisor/Director - G	101-E-52100-105-000-00000-000	\$118,273	\$126,031	\$111,975	\$132,334
Accounting And Budgeting - Salary Supplements - Ge	101-E-52100-140-000-00000-000	\$5,500	\$5,000	\$5,500	\$6,000
Accounting And Budgeting - Clerical Personnel - Ge	101-E-52100-162-000-00000-000	\$433,219	\$465,864	\$433,357	\$537,105
Accounting And Budgeting - Longevity Pay - General	101-E-52100-186-000-00000-000	\$7,300	\$9,200	\$5,500	\$10,000
Other Finance - Other Salaries & Wages - General	101-E-52900-189-000-00000-000	\$0	\$96,237	\$0	\$600,000
Total Personal Services:		\$564,292	\$702,332	\$556,332	\$1,285,439
Employee Benefits					
Accounting And Budgeting - Social Security - Gener	101-E-52100-201-000-00000-000	\$32,875	\$36,710	\$32,380	\$42,498
Accounting And Budgeting - State Retirement - Gene	101-E-52100-204-000-00000-000	\$51,633	\$55,458	\$59,085	\$82,253
Accounting And Budgeting - Employee And Dependent	101-E-52100-205-000-00000-000	\$116,290	\$116,290	\$88,767	\$116,290
Accounting And Budgeting - Unemployment Compensati	101-E-52100-210-000-00000-000	\$190	\$248	\$607	\$1,050
Accounting And Budgeting - Employer Medicare Liabi	101-E-52100-212-000-00000-000	\$7,688	\$8,252	\$7,566	\$9,939
Other Finance - Social Security - General	101-E-52900-201-000-00000-000	\$0	\$5,499	\$0	\$37,200
Other Finance - State Retirement - General	101-E-52900-204-000-00000-000	\$0	\$7,335	\$0	\$72,000
Other Finance - Employer Medicare Liability - Gene	101-E-52900-212-000-00000-000	\$0	\$1,812	\$0	\$8,700
Total Employee Benefits:		\$208,677	\$231,603	\$188,406	\$369,930
Contracted Services					
Accounting And Budgeting - Communication - General	101-E-52100-307-000-00000-000	\$5,155	\$9,953	\$7,517	\$11,300
Accounting And Budgeting - Dues And Memberships -	101-E-52100-320-000-00000-000	\$575	\$400	\$714	\$1,400
Accounting And Budgeting - Evaluation And Testing	101-E-52100-322-000-00000-000	\$250	\$55	\$71	\$500
Accounting And Budgeting - Legal Notices, Recordin	101-E-52100-332-000-00000-000	\$2,048	\$2,478	\$2,477	\$2,500
Accounting And Budgeting - Maintenance And Repair	101-E-52100-337-000-00000-000	\$76,184	\$91,272	\$37,142	\$91,814
Accounting And Budgeting - Maintenance And Repair	101-E-52100-338-000-00000-000	\$91	\$0	\$0	\$500
Accounting And Budgeting - Postal Charges - Genera	101-E-52100-348-000-00000-000	\$8,236	\$8,129	\$11,350	\$12,000
Accounting And Budgeting - Rentals - General	101-E-52100-351-000-00000-000	\$7,239	\$8,807	\$7,529	\$9,000
Accounting And Budgeting - Travel - General	101-E-52100-355-000-00000-000	\$502	\$833	\$1,510	\$1,800



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Accounting And Budgeting - Other Contracted Servic	101-E-52100-399-000-00000-000	\$5,540	\$5,444	\$4,742	\$5,500
Total Contracted Services:		\$105,819	\$127,370	\$73,051	\$136,314
Supplies and Materials					
Accounting And Budgeting - Office Supplies - Gener	101-E-52100-435-000-00000-000	\$11,527	\$11,431	\$12,973	\$12,973
Total Supplies and Materials:		\$11,527	\$11,431	\$12,973	\$12,973
Other Charges					
Accounting And Budgeting - Liability Insurance - G	101-E-52100-506-000-00000-000	\$3,081	\$3,081	\$3,081	\$3,081
Accounting And Budgeting - Premiums On Corporate S	101-E-52100-508-000-00000-000	\$0	\$0	\$0	\$300
Accounting And Budgeting - Vehicle And Equipment I	101-E-52100-511-000-00000-000	\$700	\$700	\$700	\$700
Accounting And Budgeting - Workmans Compensation I	101-E-52100-513-000-00000-000	\$1,129	\$1,129	\$1,129	\$1,129
Accounting And Budgeting - In-Service/Staff Develo	101-E-52100-524-000-00000-000	\$3,025	\$2,802	\$2,708	\$6,700
Accounting And Budgeting - Other Charges - General	101-E-52100-599-000-00000-000	\$0	\$4,487	\$884	\$1,200
Total Other Charges:		\$7,935	\$12,199	\$8,502	\$13,110
Capital Outlays					
Accounting And Budgeting - Office Equipment - Gene	101-E-52100-719-000-00000-000	\$1,758	\$1,318	\$2,000	\$2,000
Total Capital Outlays:		\$1,758	\$1,318	\$2,000	\$2,000
Total Expense Objects:		\$900,007	\$1,086,255	\$841,264	\$1,819,766

FY2021/2022 Initiatives

- Implementation of Cleargov, a new budgeting software to improving the annual budgeting process. The new budgeting process will be an improvement over the former excel based static document as it will enable each department to submit their annual budget and need request in a more effective communicative way. An added benefit will be the increased transparency of an on-line document that will be in real time and include changes throughout the fiscal year.
- Comprehensive Annual Financial Report (CAFR) submission pursuant to the Certificate of Achievement for Excellence in Financial Reporting award.

FY2020/2021 Significant Accomplishments

- Wilson County presented with a certificate of recognition by the Office of the Comptroller of the Treasury recognizing Wilson County for being one of the 16 counties (out of 95) to adopt its budget on or before the fiscal year-end and filing with the Tennessee Comptroller of the Treasury within 15 days of adoption.
- Completion of the Certified County Financial Officer (CCFO) program by the Finance Department employees. Graduates of this program gain an enhanced view and understanding of their present role as well as how other functions operate adding to their effectiveness as a county government employee.
- The first Comprehensive Annual Financial Report (CAFR) submitted by Wilson County to the state of Tennessee. The CAFR provides detailed financial information regarding the county's financial position and activities in detail through managerial discussion and analysis including 10 year historical data and schedules adhering to the accounting requirements promulgated by the **Governmental Accounting Standards Board** (https://en.wikipedia.org/wiki/Governmental_Accounting_Standards_Board) (GASB).
- Implementation of an improved depreciation scheduling process for the County's fixed asset management

Property Assessor's Office



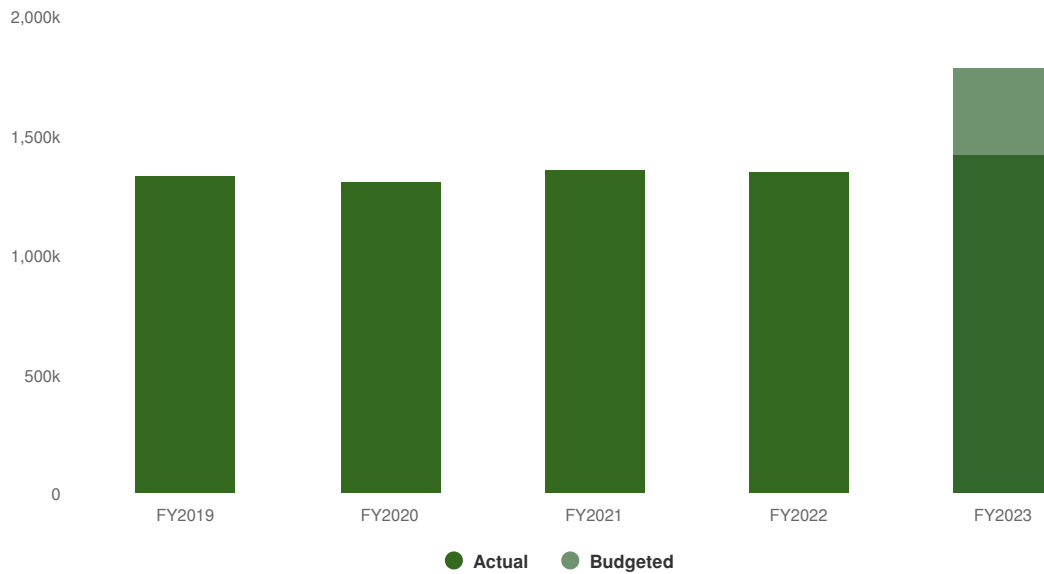
Stephen Goodall
Property Assessor

Tennessee State Law mandates that the County Assessor of Property is responsible for locating and identifying all property inside the county. Additionally, the Assessor is responsible for the appraisal of those properties including determining an assessed value for each property identified. The final assessment of property is calculated by applying a classification percentage defined by the Tennessee Constitution. The appraised amount is taxed according to the rate established by the Wilson County Commission.

Expenditures Summary

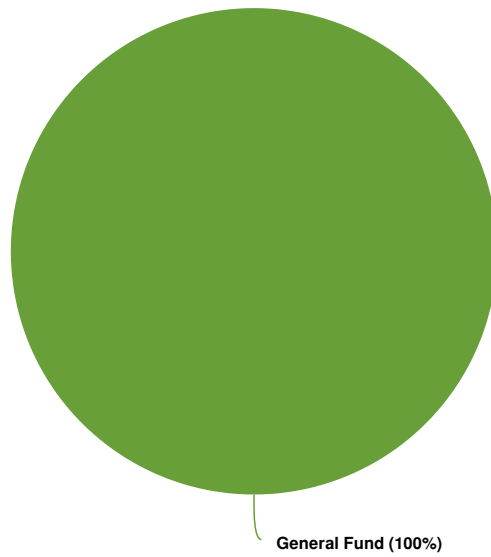
\$1,787,029 **\$1,787,029**
(% vs. prior year)

Property Assessor's Office Proposed and Historical Budget vs. Actual

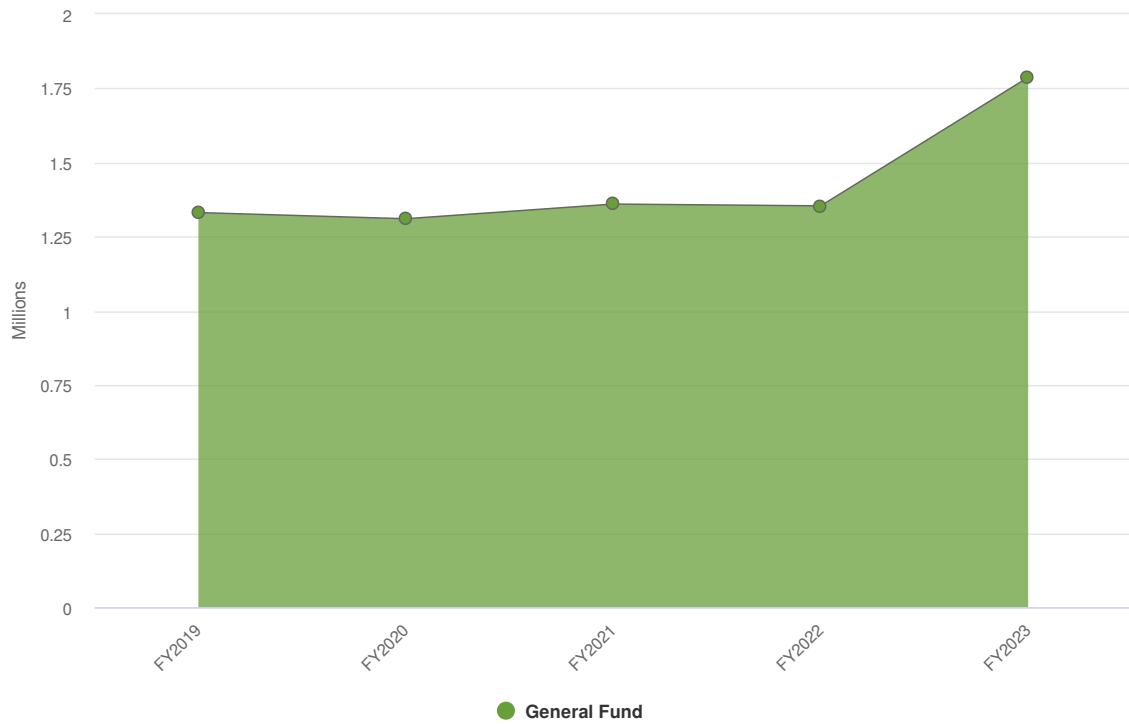


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
General Fund					



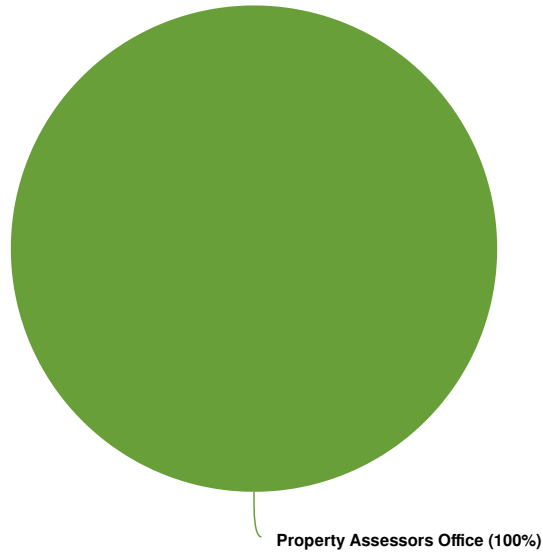
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Property Assessors Office - County Official/Admini	101-E-52300-101-000-00000-000	\$96,494	\$102,827	\$91,358	\$107,968
Property Assessors Office - Assessment Personnel -	101-E-52300-135-000-00000-000	\$601,959	\$614,504	\$749,766	\$891,524
Property Assessors Office - Assessment Personnel -	101-E-52300-135-000-00002-000	\$39,976	\$0	\$0	\$0
Property Assessors Office - Salary Supplements - G	101-E-52300-140-000-00000-000	\$1,500	\$1,500	\$1,000	\$2,284
Property Assessors Office - Part Time Personnel -	101-E-52300-169-000-00000-000	\$51,527	\$63,468	\$53,265	\$77,408
Property Assessors Office - Longevity Pay - Genera	101-E-52300-186-000-00000-000	\$12,600	\$12,300	\$11,800	\$14,100
Property Assessors Office - Social Security - Gene	101-E-52300-201-000-00000-000	\$47,182	\$47,127	\$51,932	\$67,784
Property Assessors Office - State Retirement - Gen	101-E-52300-204-000-00000-000	\$70,553	\$67,440	\$92,143	\$131,195
Property Assessors Office - Employee And Dependent	101-E-52300-205-000-00000-000	\$197,693	\$197,693	\$184,275	\$232,580
Property Assessors Office - Unemployment Compensat	101-E-52300-210-000-00000-000	\$412	\$465	\$1,040	\$3,627
Property Assessors Office - Employer Medicare Liab	101-E-52300-212-000-00000-000	\$11,035	\$11,022	\$12,642	\$15,853
Property Assessors Office - Audit Services - Gener	101-E-52300-305-000-00000-000	\$68,475	\$53,950	\$51,735	\$66,000
Property Assessors Office - Communication - Genera	101-E-52300-307-000-00000-000	\$9,919	\$4,642	\$1,188	\$14,700
Property Assessors Office - Data Processing Servic	101-E-52300-317-000-00000-000	\$57,843	\$35,085	\$47,956	\$53,143
Property Assessors Office - Dues And Memberships -	101-E-52300-320-000-00000-000	\$2,100	\$2,100	\$2,100	\$2,100
Property Assessors Office - Maintenance And Repair	101-E-52300-337-000-00000-000	\$419	\$732	\$0	\$0
Property Assessors Office - Maintenance And Repair	101-E-52300-338-000-00000-000	\$1,826	\$2,048	\$4,328	\$5,000
Property Assessors Office - Postal Charges - Gener	101-E-52300-348-000-00000-000	\$7,000	\$8,700	\$0	\$7,000
Property Assessors Office - Travel - General	101-E-52300-355-000-00000-000	\$226	\$213	\$794	\$6,000
Property Assessors Office - Other Contracted Servi	101-E-52300-399-000-00000-000	\$15,008	\$11,886	\$14,994	\$15,000
Property Assessors Office - Gasoline - General	101-E-52300-425-000-00000-000	\$5,752	\$10,861	\$10,000	\$10,100
Property Assessors Office - Office Supplies - Gene	101-E-52300-435-000-00000-000	\$3,928	\$4,638	\$4,185	\$6,565
Property Assessors Office - Other Supplies And Mat	101-E-52300-499-000-00000-000	\$7,400	\$3,010	\$1,680	\$9,400
Property Assessors Office - Liability Insurance -	101-E-52300-506-000-00000-000	\$4,502	\$4,502	\$4,502	\$4,502
Property Assessors Office - Premiums On Corporate	101-E-52300-508-000-00000-000	\$348	\$0	\$0	\$500
Property Assessors Office - Vehicle And Equipment	101-E-52300-511-000-00000-000	\$3,700	\$3,700	\$3,700	\$3,700



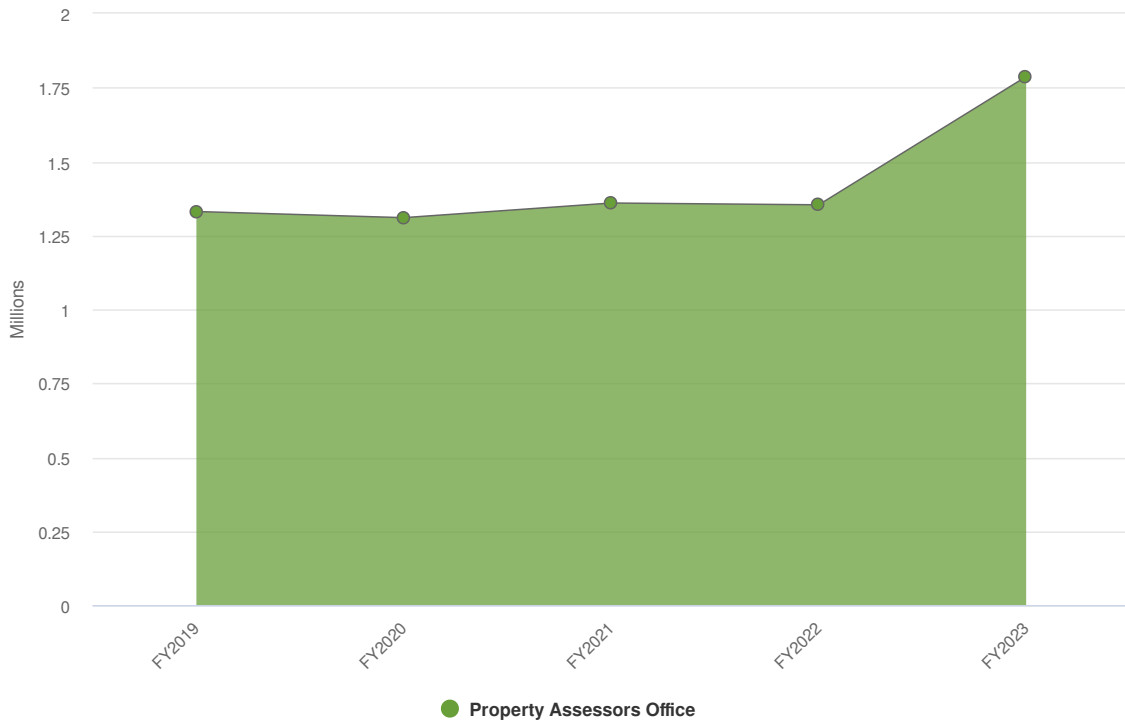
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Property Assessors Office - Workmans Compensation	101-E-52300-513-000-00000-000	\$20,005	\$20,005	\$20,005	\$20,005
Property Assessors Office - Other Charges - Genera	101-E-52300-599-000-00000-000	\$18,235	\$10,205	\$6,511	\$18,991
Property Assessors Office - Motor Vehicles - Gener	101-E-52300-718-000-00000-000	\$0	\$58,836	\$0	\$0
Property Assessors Office - Office Equipment - Gen	101-E-52300-719-000-00000-000	\$1,879	\$0	\$0	\$0
Total General Fund:		\$1,359,498	\$1,353,458	\$1,422,901	\$1,787,029

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



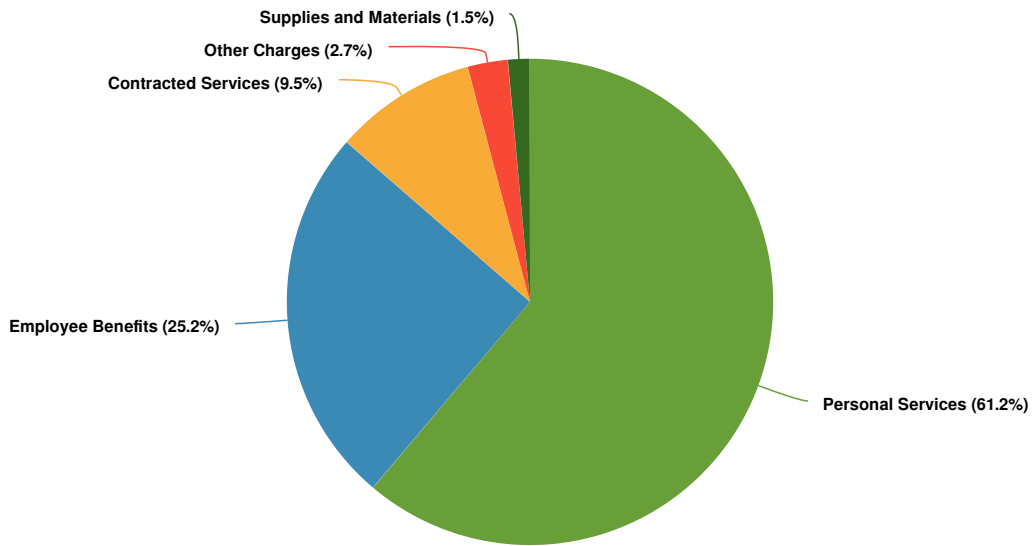
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expenditures					
Finance					
Property Assessors Office					
Property Assessors Office - County Official/Admini	101-E-52300-101-000-00000-000	\$96,494	\$102,827	\$91,358	\$107,968
Property Assessors Office - Assessment Personnel -	101-E-52300-135-000-00000-000	\$601,959	\$614,504	\$749,766	\$891,524
Property Assessors Office - Assessment Personnel -	101-E-52300-135-000-00002-000	\$39,976	\$0	\$0	\$0
Property Assessors Office - Salary Supplements - G	101-E-52300-140-000-00000-000	\$1,500	\$1,500	\$1,000	\$2,284
Property Assessors Office - Part Time Personnel -	101-E-52300-169-000-00000-000	\$51,527	\$63,468	\$53,265	\$77,408
Property Assessors Office - Longevity Pay - Genera	101-E-52300-186-000-00000-000	\$12,600	\$12,300	\$11,800	\$14,100
Property Assessors Office - Social Security - Gene	101-E-52300-201-000-00000-000	\$47,182	\$47,127	\$51,932	\$67,784
Property Assessors Office - State Retirement - Gen	101-E-52300-204-000-00000-000	\$70,553	\$67,440	\$92,143	\$131,195
Property Assessors Office - Employee And Dependent	101-E-52300-205-000-00000-000	\$197,693	\$197,693	\$184,275	\$232,580
Property Assessors Office - Unemployment Compensat	101-E-52300-210-000-00000-000	\$412	\$465	\$1,040	\$3,627

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Property Assessors Office - Employer Medicare Liab	101-E-52300-212-000-00000-000	\$11,035	\$11,022	\$12,642	\$15,853
Property Assessors Office - Audit Services - Gener	101-E-52300-305-000-00000-000	\$68,475	\$53,950	\$51,735	\$66,000
Property Assessors Office - Communication - Genera	101-E-52300-307-000-00000-000	\$9,919	\$4,642	\$1,188	\$14,700
Property Assessors Office - Data Processing Servic	101-E-52300-317-000-00000-000	\$57,843	\$35,085	\$47,956	\$53,143
Property Assessors Office - Dues And Memberships -	101-E-52300-320-000-00000-000	\$2,100	\$2,100	\$2,100	\$2,100
Property Assessors Office - Maintenance And Repair	101-E-52300-337-000-00000-000	\$419	\$732	\$0	\$0
Property Assessors Office - Maintenance And Repair	101-E-52300-338-000-00000-000	\$1,826	\$2,048	\$4,328	\$5,000
Property Assessors Office - Postal Charges - Gener	101-E-52300-348-000-00000-000	\$7,000	\$8,700	\$0	\$7,000
Property Assessors Office - Travel - General	101-E-52300-355-000-00000-000	\$226	\$213	\$794	\$6,000
Property Assessors Office - Other Contracted Servi	101-E-52300-399-000-00000-000	\$15,008	\$11,886	\$14,994	\$15,000
Property Assessors Office - Gasoline - General	101-E-52300-425-000-00000-000	\$5,752	\$10,861	\$10,000	\$10,100
Property Assessors Office - Office Supplies - Gene	101-E-52300-435-000-00000-000	\$3,928	\$4,638	\$4,185	\$6,565
Property Assessors Office - Other Supplies And Mat	101-E-52300-499-000-00000-000	\$7,400	\$3,010	\$1,680	\$9,400
Property Assessors Office - Liability Insurance -	101-E-52300-506-000-00000-000	\$4,502	\$4,502	\$4,502	\$4,502
Property Assessors Office - Premiums On Corporate	101-E-52300-508-000-00000-000	\$348	\$0	\$0	\$500
Property Assessors Office - Vehicle And Equipment	101-E-52300-511-000-00000-000	\$3,700	\$3,700	\$3,700	\$3,700
Property Assessors Office - Workmans Compensation	101-E-52300-513-000-00000-000	\$20,005	\$20,005	\$20,005	\$20,005
Property Assessors Office - Other Charges - Genera	101-E-52300-599-000-00000-000	\$18,235	\$10,205	\$6,511	\$18,991
Property Assessors Office - Motor Vehicles - Gener	101-E-52300-718-000-00000-000	\$0	\$58,836	\$0	\$0
Property Assessors Office - Office Equipment - Gen	101-E-52300-719-000-00000-000	\$1,879	\$0	\$0	\$0
Total Property Assessors Office:		\$1,359,498	\$1,353,458	\$1,422,901	\$1,787,029
Total Finance:		\$1,359,498	\$1,353,458	\$1,422,901	\$1,787,029
Total Expenditures:		\$1,359,498	\$1,353,458	\$1,422,901	\$1,787,029

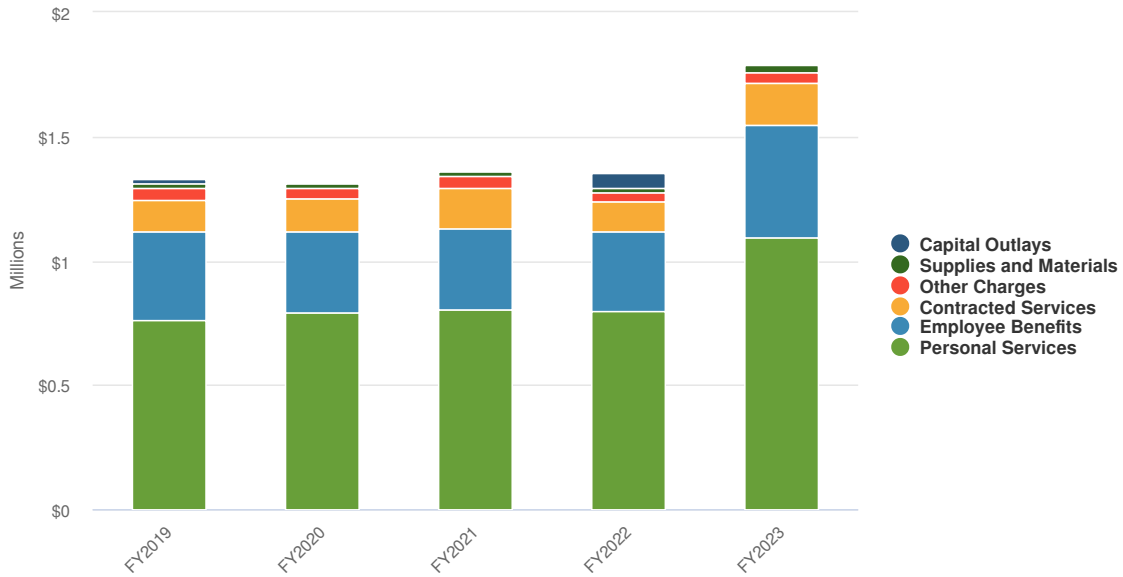


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Property Assessors Office - County Official/Admini	101-E-52300-101-000-00000-000	\$96,494	\$102,827	\$91,358	\$107,968
Property Assessors Office - Assessment Personnel -	101-E-52300-135-000-00000-000	\$601,959	\$614,504	\$749,766	\$891,524
Property Assessors Office - Assessment Personnel -	101-E-52300-135-000-00002-000	\$39,976	\$0	\$0	\$0
Property Assessors Office - Salary Supplements - G	101-E-52300-140-000-00000-000	\$1,500	\$1,500	\$1,000	\$2,284
Property Assessors Office - Part Time Personnel -	101-E-52300-169-000-00000-000	\$51,527	\$63,468	\$53,265	\$77,408
Property Assessors Office - Longevity Pay - Genera	101-E-52300-186-000-00000-000	\$12,600	\$12,300	\$11,800	\$14,100
Total Personal Services:		\$804,057	\$794,599	\$907,189	\$1,093,284
Employee Benefits					
Property Assessors Office - Social Security - Gene	101-E-52300-201-000-00000-000	\$47,182	\$47,127	\$51,932	\$67,784
Property Assessors Office - State Retirement - Gen	101-E-52300-204-000-00000-000	\$70,553	\$67,440	\$92,143	\$131,195
Property Assessors Office - Employee And Dependent	101-E-52300-205-000-00000-000	\$197,693	\$197,693	\$184,275	\$232,580
Property Assessors Office - Unemployment Compensat	101-E-52300-210-000-00000-000	\$412	\$465	\$1,040	\$3,627
Property Assessors Office - Employer Medicare Liab	101-E-52300-212-000-00000-000	\$11,035	\$11,022	\$12,642	\$15,853
Total Employee Benefits:		\$326,875	\$323,747	\$342,034	\$451,039
Contracted Services					
Property Assessors Office - Audit Services - Gener	101-E-52300-305-000-00000-000	\$68,475	\$53,950	\$51,735	\$66,000
Property Assessors Office - Communication - Genera	101-E-52300-307-000-00000-000	\$9,919	\$4,642	\$1,188	\$14,700
Property Assessors Office - Data Processing Servic	101-E-52300-317-000-00000-000	\$57,843	\$35,085	\$47,956	\$53,143
Property Assessors Office - Dues And Memberships -	101-E-52300-320-000-00000-000	\$2,100	\$2,100	\$2,100	\$2,100
Property Assessors Office - Maintenance And Repair	101-E-52300-337-000-00000-000	\$419	\$732	\$0	\$0
Property Assessors Office - Maintenance And Repair	101-E-52300-338-000-00000-000	\$1,826	\$2,048	\$4,328	\$5,000
Property Assessors Office - Postal Charges - Gener	101-E-52300-348-000-00000-000	\$7,000	\$8,700	\$0	\$7,000
Property Assessors Office - Travel - General	101-E-52300-355-000-00000-000	\$226	\$213	\$794	\$6,000
Property Assessors Office - Other Contracted Servi	101-E-52300-399-000-00000-000	\$15,008	\$11,886	\$14,994	\$15,000
Total Contracted Services:		\$162,816	\$119,356	\$123,095	\$168,943
Supplies and Materials					
Property Assessors Office - Gasoline - General	101-E-52300-425-000-00000-000	\$5,752	\$10,861	\$10,000	\$10,100



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Property Assessors Office - Office Supplies - Gene	101-E-52300-435-000-00000-000	\$3,928	\$4,638	\$4,185	\$6,565
Property Assessors Office - Other Supplies And Mat	101-E-52300-499-000-00000-000	\$7,400	\$3,010	\$1,680	\$9,400
Total Supplies and Materials:		\$17,081	\$18,509	\$15,865	\$26,065
Other Charges					
Property Assessors Office - Liability Insurance -	101-E-52300-506-000-00000-000	\$4,502	\$4,502	\$4,502	\$4,502
Property Assessors Office - Premiums On Corporate	101-E-52300-508-000-00000-000	\$348	\$0	\$0	\$500
Property Assessors Office - Vehicle And Equipment	101-E-52300-511-000-00000-000	\$3,700	\$3,700	\$3,700	\$3,700
Property Assessors Office - Workmans Compensation	101-E-52300-513-000-00000-000	\$20,005	\$20,005	\$20,005	\$20,005
Property Assessors Office - Other Charges - Genera	101-E-52300-599-000-00000-000	\$18,235	\$10,205	\$6,511	\$18,991
Total Other Charges:		\$46,790	\$38,412	\$34,718	\$47,698
Capital Outlays					
Property Assessors Office - Motor Vehicles - Gener	101-E-52300-718-000-00000-000	\$0	\$58,836	\$0	\$0
Property Assessors Office - Office Equipment - Gen	101-E-52300-719-000-00000-000	\$1,879	\$0	\$0	\$0
Total Capital Outlays:		\$1,879	\$58,836	\$0	\$0
Total Expense Objects:		\$1,359,498	\$1,353,458	\$1,422,901	\$1,787,029



County Trustee's Office



JIM MAJOR
TRUSTEE

The Wilson County Trustee collects Real Property, Tangible Personal Property and Ad Valorem Taxes from the general public. Tax Notices are mailed in mid-October to the property address. The tax year is a calendar year beginning January 1 through December 31. Taxes can be paid without interest from mid-October through the last day of February of the following year.

Tax Payments

- By Mail-at our mailing address, please include the top portion of your notice to guarantee proper recording of payment.
- In Person - at the office of the Trustee above.
- Online at [TNPAYMENTS.COM](https://tnpayments.com) Visa, Mastercard, debit cards and e-checks. Credit cards incur a 2.65% fee plus a dollar and e-checks 1.75% fee plus a dollar.
- Over the telephone - Visa, Mastercard and debit cards only.

* Please note the processing fee is paid to the credit card processing companies and is not charged by the Trustee.

Change of Address Form

For changing your address where Tax Bills are sent please [fill out this form](#)...

Tax Relief and Tax Freeze Program

The Wilson County Trustee's Office offers a state and county funded program to help taxpayers pay their property taxes. The Tax Relief Program helps taxpayers 65 or older, disabled citizens and total & permanent disabled veterans.

The Tax Freeze Program helps seniors (65 and older) by freezing the tax amount on their primary residence.

For additional information, download the [Tax Relief - Tax Freeze Brochure](#)

(https://www.wilsoncountyttn.gov/images/content/trustee/2019_TAX_RELIEF.pdf).

Hours of Operation

8:00 am - 4:00 pm

Monday - Friday

Mailing Address/Telephone

P.O. Box 865

Lebanon, TN 37088

Phone: 615 444-0894 (tel:615%20444-0894)

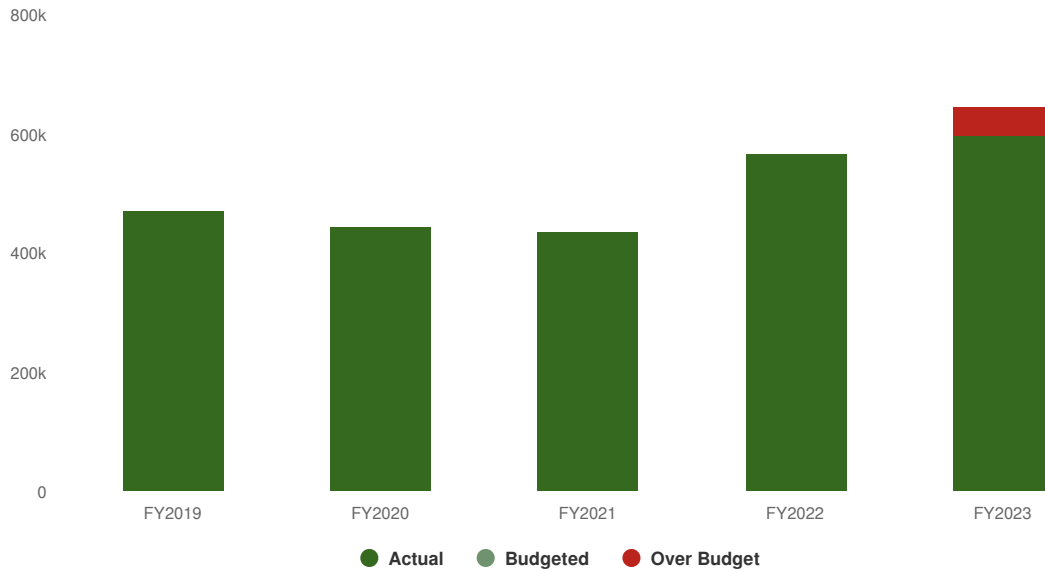
Fax: 615-449-4678

Expenditures Summary

\$595,489 **\$595,489**
(% vs. prior year)

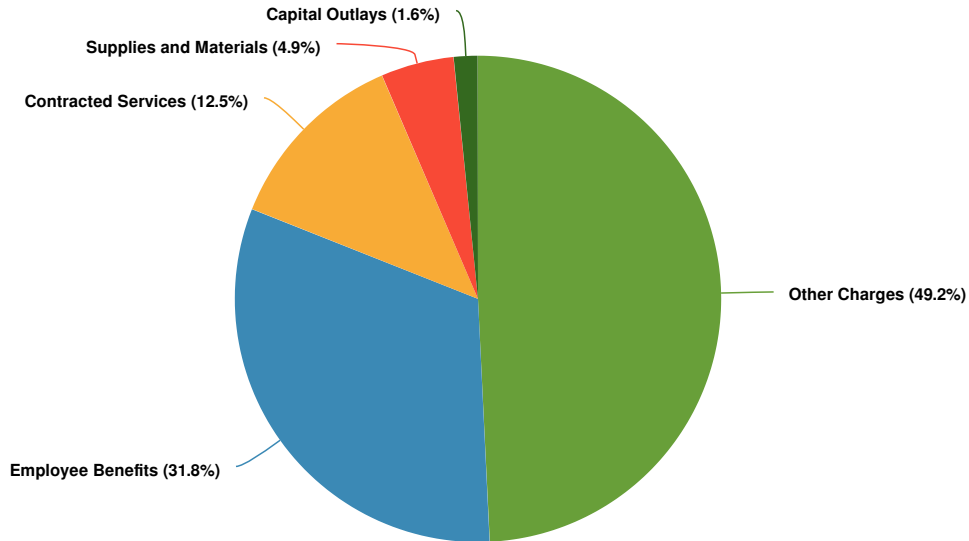


County Trustee's Office Proposed and Historical Budget vs. Actual

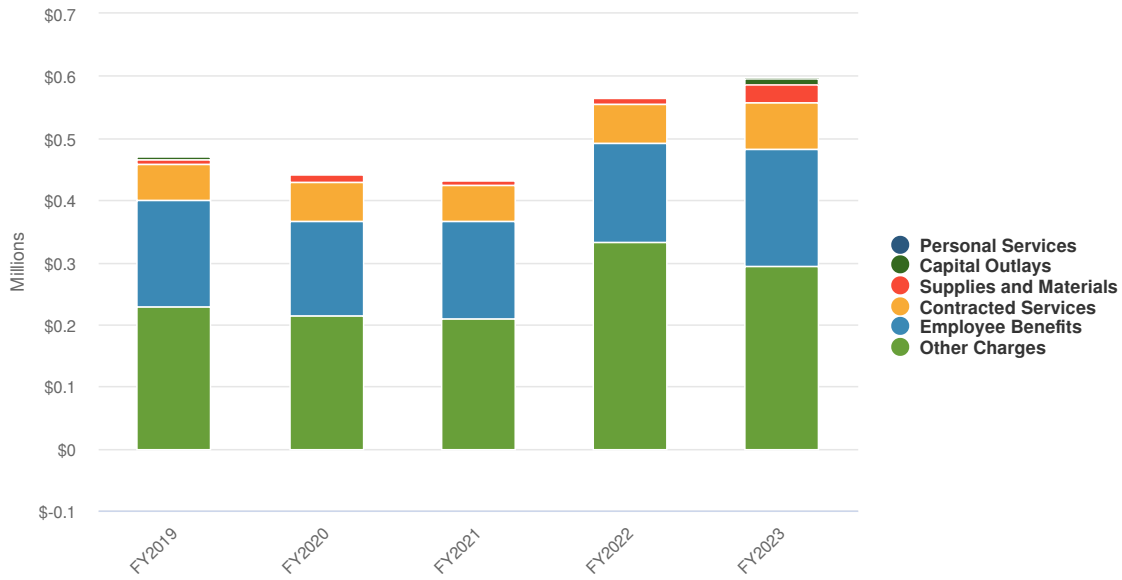


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
County Trustees Office - County Official/Administr	101-E-52400-101-000-00000-000	\$0	\$0	\$16,610	\$0
County Trustees Office - Clerical Personnel - Gene	101-E-52400-162-000-00000-000	\$0	\$0	\$61,806	\$0
Total Personal Services:		\$0	\$0	\$78,416	\$0
Employee Benefits					
County Trustees Office - Social Security - General	101-E-52400-201-000-00000-000	\$27,516	\$28,153	\$25,539	\$30,054
County Trustees Office - State Retirement - Genera	101-E-52400-204-000-00000-000	\$42,410	\$43,273	\$53,078	\$58,168
County Trustees Office - Employee And Dependent In	101-E-52400-205-000-00000-000	\$81,473	\$81,473	\$78,655	\$93,032
County Trustees Office - Unemployment Compensation	101-E-52400-210-000-00000-000	\$168	\$168	\$468	\$1,000
County Trustees Office - Employer Medicare Liabili	101-E-52400-212-000-00000-000	\$6,435	\$6,584	\$5,973	\$7,029
Total Employee Benefits:		\$158,002	\$159,652	\$163,712	\$189,283
Contracted Services					
County Trustees Office - Communication - General	101-E-52400-307-000-00000-000	\$2,855	\$2,613	\$1,273	\$3,800
County Trustees Office - Dues And Memberships - Ge	101-E-52400-320-000-00000-000	\$382	\$395	\$374	\$896
County Trustees Office - Maintenance And Repair Se	101-E-52400-337-000-00000-000	\$15,980	\$17,638	\$16,552	\$18,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Trustees Office - Postal Charges - General	101-E-52400-348-000-00000-000	\$35,829	\$42,156	\$47,366	\$50,929
County Trustees Office - Travel - General	101-E-52400-355-000-00000-000	\$812	\$0	\$768	\$1,000
Total Contracted Services:		\$55,858	\$62,802	\$66,333	\$74,625
Supplies and Materials					
County Trustees Office - Office Supplies - General	101-E-52400-435-000-00000-000	\$7,937	\$9,783	\$11,272	\$28,900
Total Supplies and Materials:		\$7,937	\$9,783	\$11,272	\$28,900
Other Charges					
County Trustees Office - Liability Insurance - Gen	101-E-52400-506-000-00000-000	\$2,983	\$2,983	\$2,983	\$2,983
County Trustees Office - Premiums On Corporate Sur	101-E-52400-508-000-00000-000	\$0	\$0	\$11,475	\$11,475
County Trustees Office - Refunds - General	101-E-52400-509-000-00000-000	\$205,547	\$328,687	\$305,649	\$277,750
County Trustees Office - Vehicle & Equipment - Gen	101-E-52400-511-000-00000-000	\$200	\$200	\$200	\$200
County Trustees Office - Workmans Compensation Ins	101-E-52400-513-000-00000-000	\$773	\$773	\$773	\$773
Total Other Charges:		\$209,503	\$332,643	\$321,080	\$293,181
Capital Outlays					
County Trustees Office - Building Improvements - G	101-E-52400-707-000-00000-000	\$0	\$0	\$0	\$3,000
County Trustees Office - Office Equipment - Genera	101-E-52400-719-000-00000-000	\$3,195	\$2,336	\$2,941	\$6,500
Total Capital Outlays:		\$3,195	\$2,336	\$2,941	\$9,500
Total Expense Objects:		\$434,495	\$567,215	\$643,754	\$595,489

Organizational Chart

Goal #1

Goal #2



County Clerk's Office



JIM GOODALL
WILSON COUNTY CLERK

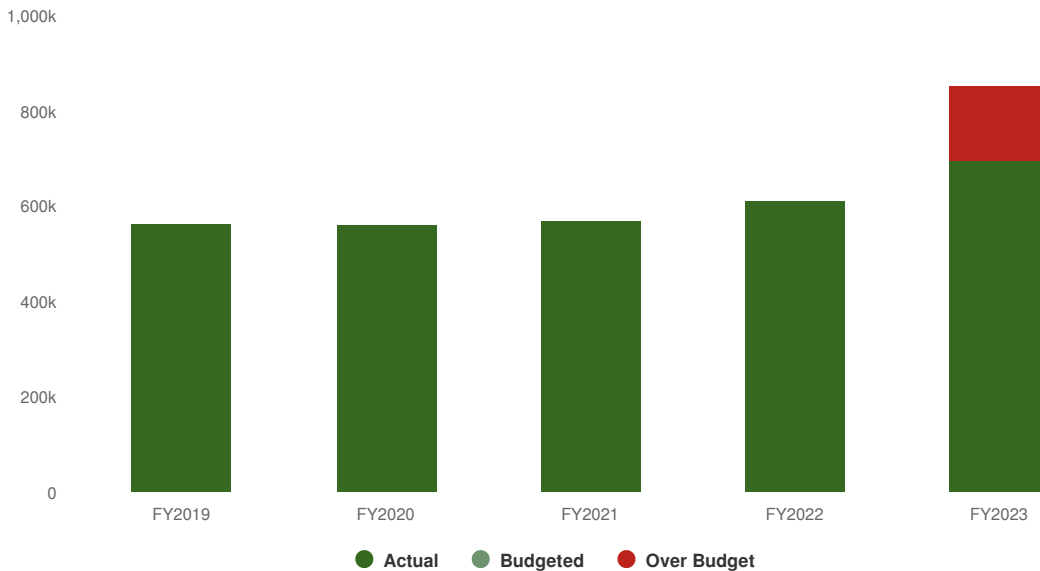
Our main goal is to give the highest level of customer service, while going above and beyond helping the new and current residents of Wilson County. The County Clerk's office is one government office that a new resident must come in person to, the first time, in order to register their vehicle in the county and state.

Other responsibilities of the County Clerk's office along with tagging, titling & registering vehicles is collecting sales tax from person to person watercraft sales, issuing beer license, marriage license, driver's license renewals and notaries. We are also a passport acceptance agency for the US Department of State, collect hotel motel taxes, and are responsible for keeping all the records pertaining to the Wilson County Board of Commission and sending packets monthly pertaining to the meetings.

Expenditures Summary

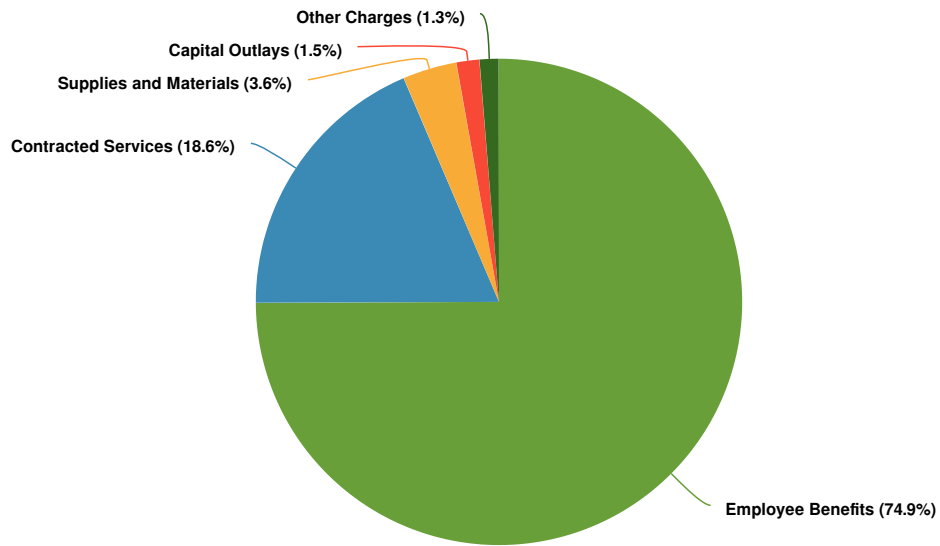
\$694,967 **\$694,967**
(% vs. prior year)

County Clerk's Office Proposed and Historical Budget vs. Actual

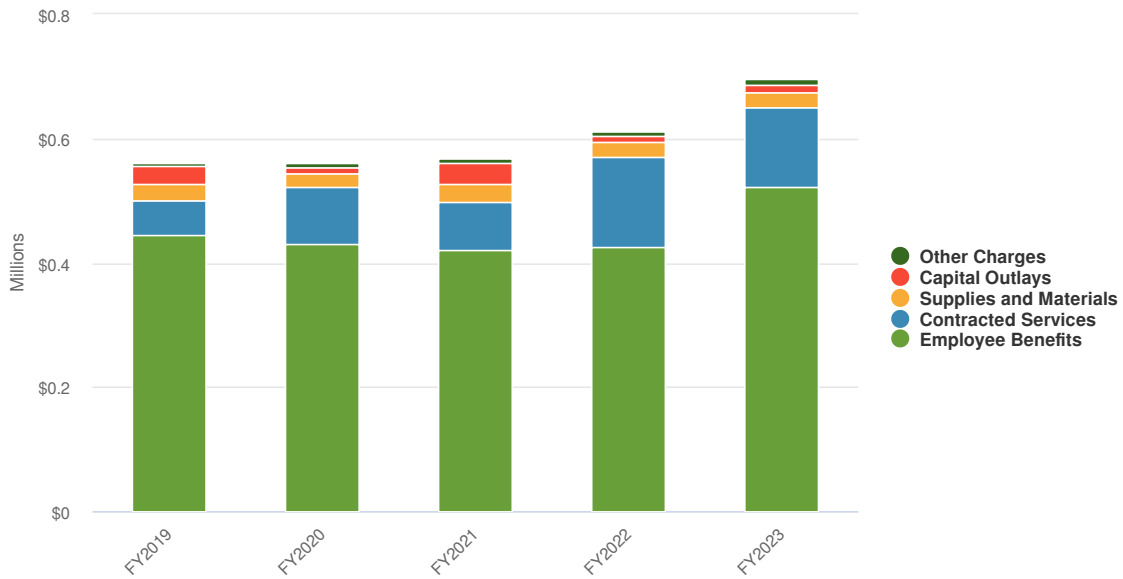


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Clerks Office - County Official/Administrat	101-E-52500-101-000-00000-000	\$0	\$0	\$16,610	\$0
County Clerks Office - Clerical Personnel - Genera	101-E-52500-162-000-00000-000	\$0	\$0	\$192,184	\$0
Total Personal Services:		\$0	\$0	\$208,794	\$0
Employee Benefits					
County Clerks Office - Social Security - General	101-E-52500-201-000-00000-000	\$63,665	\$64,988	\$63,631	\$81,317
County Clerks Office - State Retirement - General	101-E-52500-204-000-00000-000	\$98,314	\$100,328	\$128,183	\$157,386
County Clerks Office - Employee And Dependent Insu	101-E-52500-205-000-00000-000	\$244,209	\$244,209	\$221,846	\$279,096
County Clerks Office - Unemployment Compensation -	101-E-52500-210-000-00000-000	\$535	\$525	\$1,261	\$4,400
County Clerks Office - Employer Medicare Liability	101-E-52500-212-000-00000-000	\$14,890	\$15,199	\$14,979	\$19,018
Total Employee Benefits:		\$421,613	\$425,248	\$429,900	\$541,217
Contracted Services					
County Clerks Office - Communication - General	101-E-52500-307-000-00000-000	\$12,535	\$17,854	\$3,013	\$2,500
County Clerks Office - Dues And Memberships - Gene	101-E-52500-320-000-00000-000	\$450	\$555	\$300	\$600
County Clerks Office - Maintenance And Repair Serv	101-E-52500-337-000-00000-000	\$1,808	\$14,592	\$13,465	\$14,600
County Clerks Office - Postal Charges - General	101-E-52500-348-000-00000-000	\$41,660	\$89,429	\$99,944	\$91,500
County Clerks Office - Rentals - General	101-E-52500-351-000-00000-000	\$12,354	\$14,289	\$8,973	\$12,700
County Clerks Office - Travel - General	101-E-52500-355-000-00000-000	\$0	\$0	\$0	\$500
County Clerks Office - Other Contracted Services -	101-E-52500-399-000-00000-000	\$8,576	\$7,272	\$11,689	\$7,145
Total Contracted Services:		\$77,384	\$143,990	\$137,383	\$129,545
Supplies and Materials					
County Clerks Office - Office Supplies - General	101-E-52500-435-000-00000-000	\$28,527	\$24,470	\$27,685	\$25,000
County Clerks Office - Utilities - General	101-E-52500-452-000-00000-000	\$0	\$433	\$0	\$0
Total Supplies and Materials:		\$28,527	\$24,903	\$27,685	\$25,000
Other Charges					
County Clerks Office - Building And Contents Insur	101-E-52500-502-000-00000-000	\$600	\$600	\$600	\$600
County Clerks Office - Liability Insurance - Gener	101-E-52500-506-000-00000-000	\$5,198	\$5,198	\$5,198	\$5,198
County Clerks Office - Premiums On Corporate Suret	101-E-52500-508-000-00000-000	\$0	\$0	\$0	\$400



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
County Clerks Office - Vehicle And Equipment Insur	101-E-52500-511-000-00000-000	\$200	\$200	\$200	\$200
County Clerks Office - Workmans Compensation Insur	101-E-52500-513-000-00000-000	\$1,948	\$1,948	\$1,948	\$1,948
County Clerks Office - In-Service/Staff Developmen	101-E-52500-524-000-00000-000	\$0	\$0	\$510	\$500
Total Other Charges:		\$7,946	\$7,946	\$8,456	\$8,846
Capital Outlays					
County Clerks Office - Office Equipment - General	101-E-52500-719-000-00000-000	\$33,032	\$9,211	\$40,791	\$40,700
Total Capital Outlays:		\$33,032	\$9,211	\$40,791	\$40,700
Total Expense Objects:		\$568,502	\$611,297	\$853,009	\$745,308



Circuit Court



Debbie Moss
Circuit Court Clerk

The Wilson County Circuit Court Clerk's office is responsible for all filings, processing and final disposition of cases, which include several phases of the Civil and Criminal law procedures in the Juvenile, General Sessions (Civil & Criminal), Circuit Civil and Circuit Criminal Courts. The Circuit Court Clerk employs Chief Deputies and several deputy clerks in each court in order to fulfill the requirement to attend court sessions and perform all clerical functions of each court.

Services include processing civil and criminal cases, maintaining records, assembling juries, dissemination information on the activities of the Court, and providing other administrative and management support to the Court and its affiliates

Mission Statement:

- Perform our duties with courtesy, respect, equality and fairness, in an accurate and knowledgeable fashion;
- Maintain the highest standards of professionalism and ethics, in compliance with the governing rules and regulations;
- Strive to improve the quality of our services, thereby promoting public trust and confidence in the judicial system; and
- Encourage education and pursue training programs to adapt to the growing needs of the Court and the public, in response to technological advances and innovations in the law.

Wilson County Circuit Court Clerk Information Portal

To better serve our citizens, the Circuit County Clerk's office has created a link that provides the users a one-stop location for all of their circuit court needs. Here you will find contact information, fee schedules, juror information, document request forms, electronic filling and docket call information.

Link below:

[Wilson County Circuit Court Clerk Information Portal](#)

Circuit Criminal

615-444-1488

115 E. High Street Lebanon, TN 37087

Circuit Civil

615-444-2042

134 S. College Street Lebanon, TN 37087

General Sessions

615-444-2045

115 E. High Street Lebanon, TN 37087

General Sessions Family

615-444-2042

134 S. College Street Lebanon, TN 37087

Juvenile

615-444-2114

115 E. High Street Lebanon, TN 37087

Juvenile Child Support

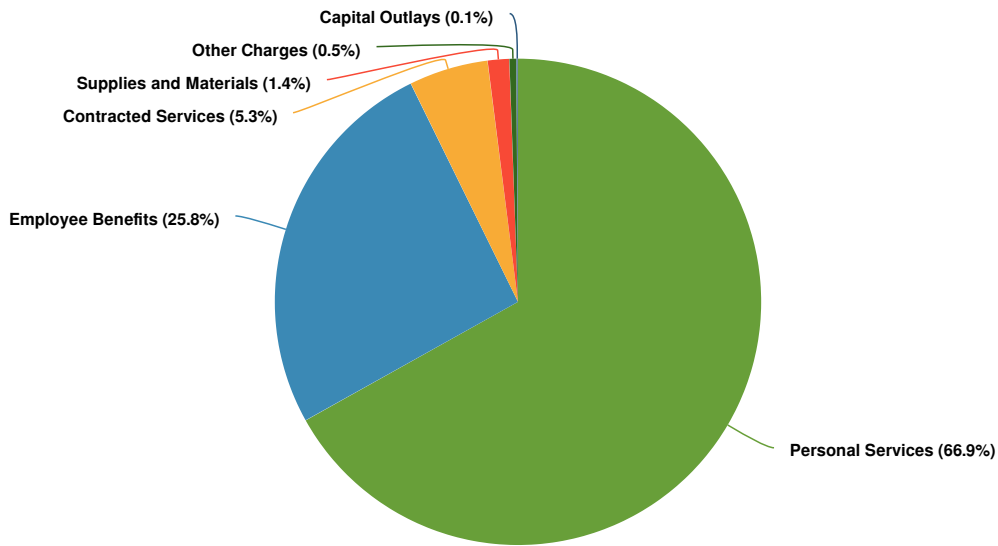
615-444-2042

134 S. College Street Lebanon, TN 37087

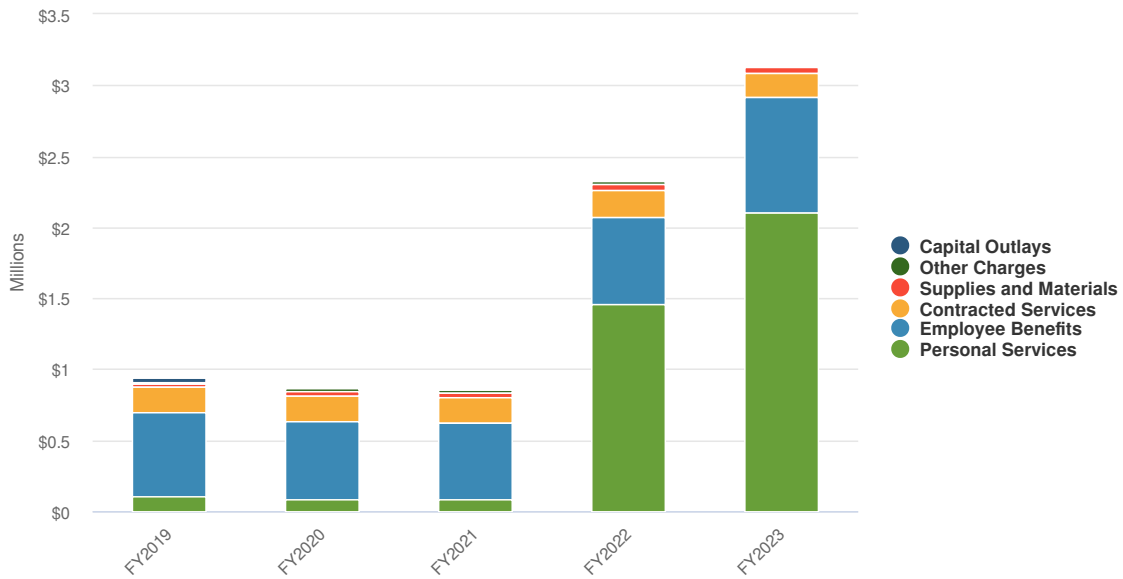


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Circuit Court - County Official/Administrative Off	101-E-53100-101-000-00000-000	\$0	\$113,110	\$100,493	\$118,765
Circuit Court - Clerical Personnel - General	101-E-53100-162-000-00000-000	\$0	\$1,264,942	\$1,309,900	\$1,728,754
Circuit Court - Attendants - General	101-E-53100-164-000-00000-000	\$66,676	\$71,999	\$69,878	\$81,680
Part-Time Personnel	101-E-53100-169-000-00000-000	\$0	\$0	\$0	\$60,357
Circuit Court - Longevity Pay - General	101-E-53100-186-000-00000-000	\$0	\$800	\$5,900	\$29,000
Overtime Pay	101-E-53100-187-000-00000-000	\$0	\$0	\$0	\$50,000
Circuit Court - Jury And Witness Expense - General	101-E-53100-194-000-00000-000	\$14,502	\$12,345	\$24,028	\$36,000
Total Personal Services:		\$81,178	\$1,463,195	\$1,510,199	\$2,104,556
Employee Benefits					
Circuit Court - Social Security - General	101-E-53100-201-000-00000-000	\$80,226	\$83,628	\$86,357	\$130,483
Circuit Court - State Retirement - General	101-E-53100-204-000-00000-000	\$116,995	\$123,510	\$149,051	\$252,547
Circuit Court - Employee And Dependent Insurance -	101-E-53100-205-000-00000-000	\$325,612	\$383,757	\$310,405	\$395,386
Circuit Court - Unemployment Compensation - Genera	101-E-53100-210-000-00000-000	\$802	\$729	\$1,713	\$3,600
Circuit Court - Employer Medicare Liability - Gene	101-E-53100-212-000-00000-000	\$18,762	\$19,558	\$20,283	\$30,517
Total Employee Benefits:		\$542,398	\$611,182	\$567,809	\$812,533
Contracted Services					
Circuit Court - Communication - General	101-E-53100-307-000-00000-000	\$18,285	\$15,608	\$11,199	\$20,460
Circuit Court - Dues And Memberships - General	101-E-53100-320-000-00000-000	\$1,065	\$916	\$1,603	\$2,300
Circuit Court - Legal Notices, Recording And Court	101-E-53100-332-000-00000-000	\$566	\$0	\$200	\$3,000
Circuit Court - Maintenance And Repair Services-Eq	101-E-53100-336-000-00000-000	\$393	\$606	\$407	\$3,000
Circuit Court - Postal Charges - General	101-E-53100-348-000-00000-000	\$13,764	\$18,834	\$10,082	\$22,500
Circuit Court - Rentals - General	101-E-53100-351-000-00000-000	\$13,524	\$13,503	\$12,687	\$15,000
Circuit Court - Travel - General	101-E-53100-355-000-00000-000	\$2,156	\$1,623	\$2,281	\$3,000
Circuit Court - Other Contracted Services - Genera	101-E-53100-399-000-00000-000	\$133,816	\$140,002	\$120,089	\$146,500
Total Contracted Services:		\$183,568	\$191,092	\$158,548	\$215,760
Supplies and Materials					
Circuit Court - Office Supplies - General	101-E-53100-435-000-00000-000	\$33,034	\$43,610	\$39,900	\$44,500



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Circuit Court - Other Supplies And Materials - Gen	101-E-53100-499-000-00000-000	\$0	\$0	\$500	\$500
Total Supplies and Materials:		\$33,034	\$43,610	\$40,400	\$45,000
Other Charges					
Circuit Court - Liability Insurance - General	101-E-53100-506-000-00000-000	\$7,114	\$7,114	\$7,114	\$7,114
Circuit Court - Vehicle And Equipment Insurance -	101-E-53100-511-000-00000-000	\$200	\$200	\$200	\$200
Circuit Court - Workmans Compensation Insurance -	101-E-53100-513-000-00000-000	\$5,595	\$5,595	\$5,595	\$5,595
Circuit Court - In-Service/Staff Development - Gen	101-E-53100-524-000-00000-000	\$0	\$838	\$0	\$2,000
Total Other Charges:		\$12,909	\$13,747	\$12,909	\$14,909
Capital Outlays					
Circuit Court - Office Equipment - General	101-E-53100-719-000-00000-000	\$0	\$0	\$0	\$3,000
Total Capital Outlays:		\$0	\$0	\$0	\$3,000
Total Expense Objects:		\$853,088	\$2,322,827	\$2,289,866	\$3,195,758

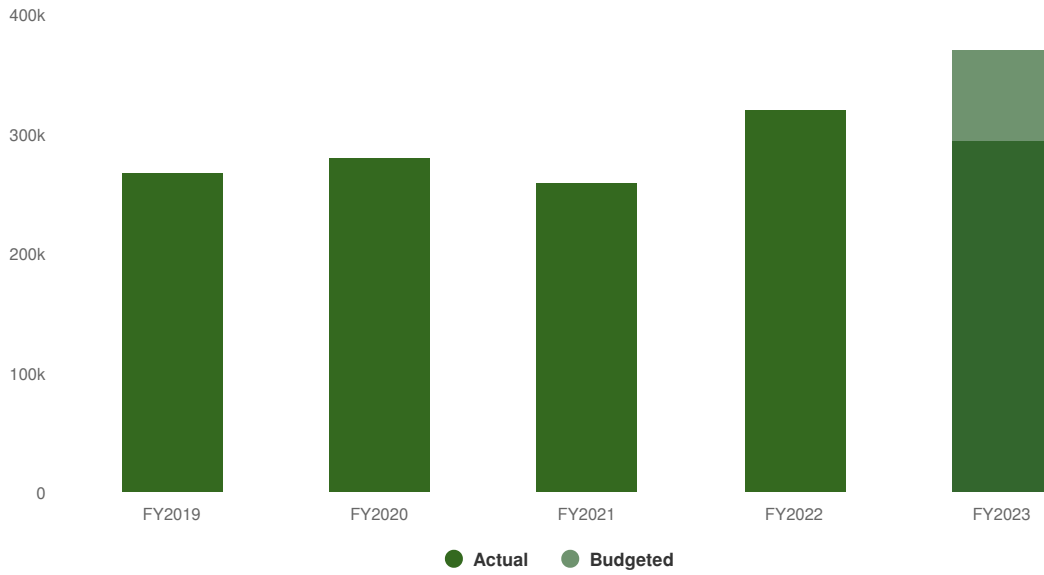


Drug Court

Expenditures Summary

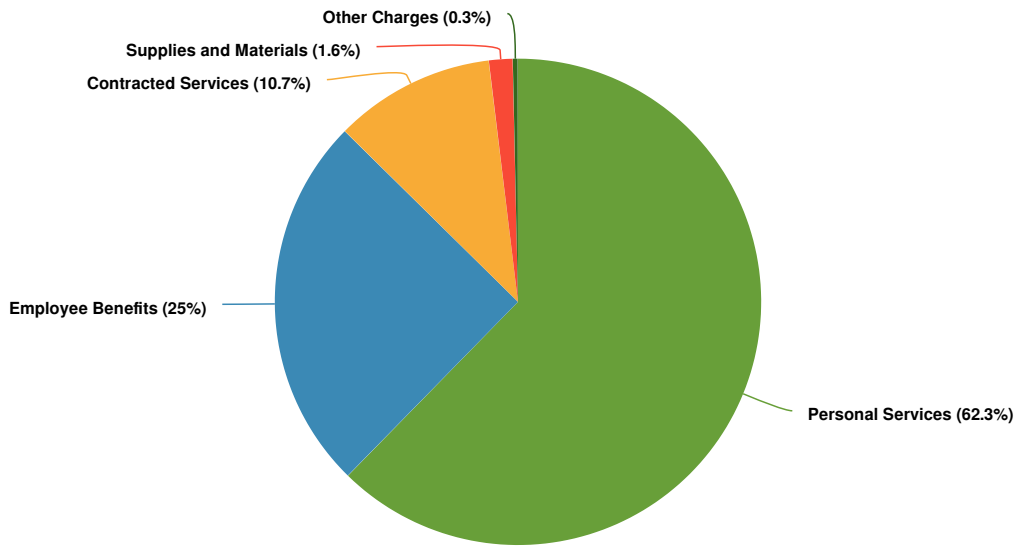
\$370,522 **\$370,522**
(% vs. prior year)

Drug Court Proposed and Historical Budget vs. Actual

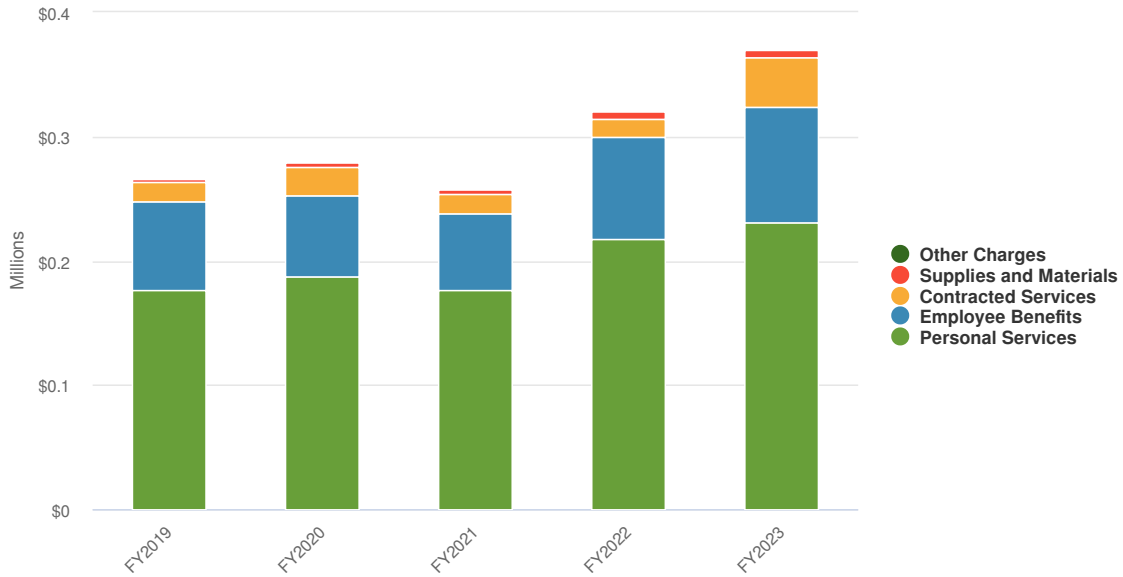


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Drug Court (100% Grant Program) - Supervisor/Direc	101-E-53330-105-000-00000-000	\$88,475	\$170,216	\$77,547	\$68,344
Drug Court (100% Grant Program) - Supervisor/Direc	101-E-53330-105-000-00001-000	\$50,120	\$32,771	\$0	\$0
Drug Court (100% Grant Program) - Deputies	101-E-53330-106-000-00000-000		\$0	\$37,057	\$56,623
Drug Court (100% Grant Program) - Deputies	101-E-53330-106-000-00001-000		\$0	\$62,676	\$84,544
Drug Court (100% Grant Program) - Part Time Person	101-E-53330-169-000-00000-000	\$23,326	\$0	\$0	\$0
Drug Court (100% Grant Program) - Part Time Person	101-E-53330-169-000-00002-000	\$10,088	\$10,286	\$14,438	\$17,174
Drug Court (100% Grant Program) - Longevity Pay -	101-E-53330-186-000-00000-000	\$4,000	\$3,800	\$4,300	\$4,300
Total Personal Services:		\$176,010	\$217,073	\$196,018	\$230,985
Employee Benefits					
Drug Court (100% Grant Program) - Social Security	101-E-53330-201-000-00000-000	\$10,428	\$12,743	\$7,802	\$9,080
Drug Court (100% Grant Program) - Social Security	101-E-53330-201-000-00001-000	\$0	\$0	\$3,753	\$5,242
Drug Court (100% Grant Program) - State Retirement	101-E-53330-204-000-00000-000	\$14,461	\$19,862	\$20,837	\$18,731
Drug Court (100% Grant Program) - State Retirement	101-E-53330-204-000-00001-000	\$0	\$0	\$0	\$8,988
Drug Court (100% Grant Program) - Employee And Dep	101-E-53330-205-000-00000-000	\$34,887	\$46,516	\$39,360	\$46,516
Drug Court (100% Grant Program) - Unemployment Com	101-E-53330-210-000-00000-000	\$101	\$81	\$216	\$900
Drug Court (100% Grant Program) - Employer Medicar	101-E-53330-212-000-00000-000	\$2,439	\$2,981	\$1,825	\$2,124
Drug Court (100% Grant Program) - Employer Medicar	101-E-53330-212-000-00001-000	\$0	\$0	\$878	\$1,226
Total Employee Benefits:		\$62,316	\$82,183	\$74,670	\$92,807
Contracted Services					
Drug Court (100% Grant Program) - Communication -	101-E-53330-307-000-00000-000	\$3,500	\$3,270	\$2,362	\$3,250
Drug Court (100% Grant Program) - Contracts With P	101-E-53330-312-000-00000-000	\$3,265	\$3,559	\$7,533	\$10,100
Drug Court (100% Grant Program) - Postal Charges -	101-E-53330-348-000-00000-000	\$450	\$348	\$0	\$466
Drug Court (100% Grant Program) - Rentals - Genera	101-E-53330-351-000-00000-000	\$3,287	\$2,298	\$2,582	\$3,640
Drug Court (100% Grant Program) - Travel - General	101-E-53330-355-000-00000-000	\$2,780	\$4,126	\$3,985	\$4,335
Drug Court (100% Grant Program) - Travel - General	101-E-53330-355-000-00001-000	\$0	\$0	\$1,137	\$3,000
Drug Court - Other Contracted Services - General	101-E-53330-399-000-00000-000	\$1,760	\$1,310	\$450	\$15,850



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Drug Court (100% Grant Program) - Other Contracted	101-E-53330-399-000-00002-000	\$0	\$0	\$250	\$2,000
Total Contracted Services:		\$15,043	\$14,910	\$18,298	\$42,641
Supplies and Materials					
Drug Court (100% Grant Program) - Office Supplies	101-E-53330-435-000-00000-000	\$3,731	\$5,106	\$1,049	\$5,200
Drug Court (100% Grant Program) - Office Supplies	101-E-53330-435-000-00001-000	\$0	\$0	\$2,679	\$4,000
Drug Court (100% Grant Program) - Other Supplies A	101-E-53330-499-000-00000-000	\$231	\$570	\$320	\$600
Total Supplies and Materials:		\$3,961	\$5,676	\$4,049	\$9,800
Other Charges					
Drug Court (100% Grant Program) - Liability Insura	101-E-53330-506-000-00000-000	\$937	\$937	\$937	\$937
Drug Court - Workmans Compensation Insurance - Gen	101-E-53330-513-000-00000-000	\$352	\$352	\$352	\$352
In-Service/Staff Development	101-E-53330-524-000-00001-000		\$0	\$450	\$3,000
Total Other Charges:		\$1,289	\$1,289	\$1,739	\$4,289
Total Expense Objects:		\$258,619	\$321,131	\$294,773	\$380,522



Clerk and Master



Clerk and Master
Millie Sloan

The Wilson County Clerk and Master keeps all records of the Chancery Court, issues all processes for that court, computes and collects the court costs in each case and remits them to the proper parties or officials. Collects delinquent back taxes. Also clerk of Probate Court.

Please see the links below for your common Clerk and Master related inquiries:

- Subpoena To Testify [🔗](#)
- Summons To The Sheriff and Return On Service Of Summons
(<https://www.wilsoncountyttn.gov/images/documents/clerk-and-master-court/SummonsSeriff.pdf>)
- Rules of Practice and Procedure [🔗](#)
- Court Public Auctions and Delinquent (<https://www.wilsoncountyttn.gov/departments/clerk-and-master?id=85>) Ta
(<https://www.wilsoncountyttn.gov/departments/clerk-and-master?id=85>)x
(<https://www.wilsoncountyttn.gov/departments/clerk-and-master?id=85>) Sales
(<https://www.wilsoncountyttn.gov/departments/clerk-and-master?id=85>)

Contact Information

Physical Addresses:

Chancery Court

134 S. College St.
Room 200, Lebanon, TN 37087
615-444-2835

Probate Court

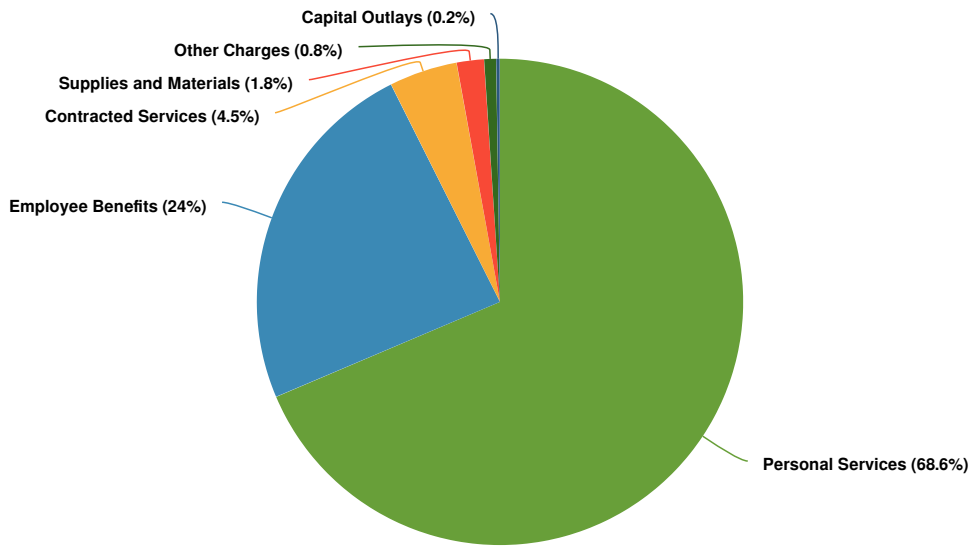
134 S. College St.
Room 201, Lebanon, TN 37087
615-466-5311

Mailing Address:

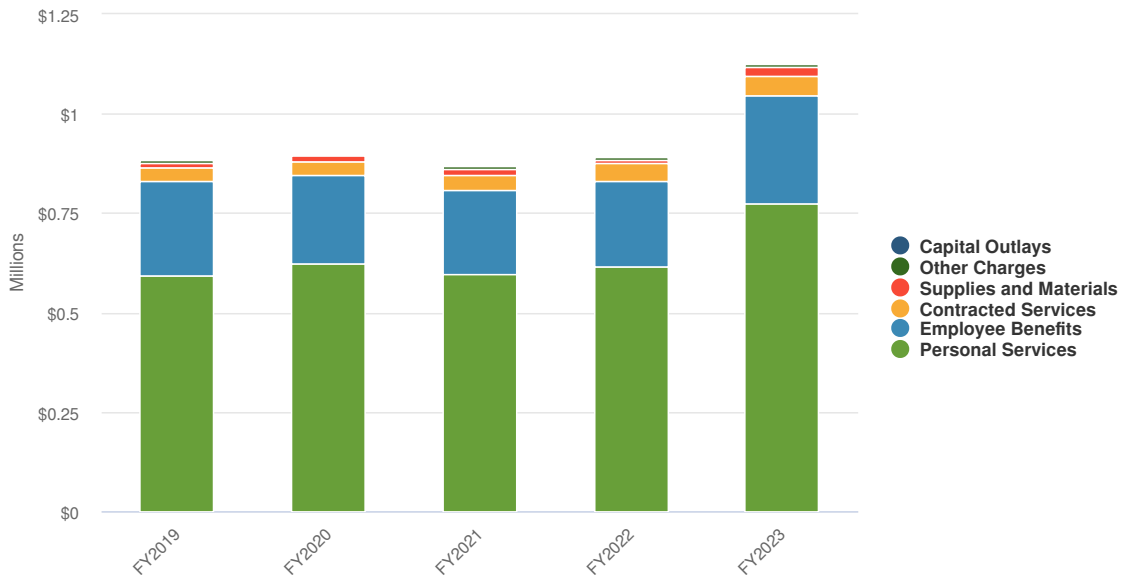
PO BOX 1557
Lebanon, TN 37088-1557

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Chancery Court - County Official/Administrative Of	101-E-53400-101-000-00000-000	\$106,143	\$113,024	\$100,579	\$118,765
Chancery Court - Clerical Personnel - General	101-E-53400-162-000-00000-000	\$469,020	\$483,415	\$442,866	\$566,377
Chancery Court - Attendants - General	101-E-53400-164-000-00000-000	\$10,759	\$9,034	\$4,568	\$24,314
Chancery Court - Part Time Personnel - General	101-E-53400-169-000-00000-000	\$148	\$0	\$0	\$42,867
Chancery Court - Longevity Pay - General	101-E-53400-186-000-00000-000	\$8,200	\$9,800	\$7,100	\$10,700
Chancery Court - Overtime Pay - General	101-E-53400-187-000-00000-000	\$0	\$0	\$0	\$8,041
Jury & Witness Expense	101-E-53400-194-205-00000-000	\$538	\$182	\$0	\$3,000
Total Personal Services:		\$594,808	\$615,455	\$555,112	\$774,064
Employee Benefits					
Chancery Court - Social Security - General	101-E-53400-201-000-00000-000	\$35,812	\$37,170	\$32,653	\$47,992
Chancery Court - State Retirement - General	101-E-53400-204-000-00000-000	\$53,377	\$54,500	\$57,170	\$92,888
Chancery Court - Employee And Dependent Insurance	101-E-53400-205-000-00000-000	\$116,290	\$116,290	\$98,704	\$116,290
Chancery Court - Unemployment Compensation - Gener	101-E-53400-210-000-00000-000	\$272	\$327	\$598	\$2,200
Chancery Court - Employer Medicare Liability - Gen	101-E-53400-212-000-00000-000	\$8,375	\$8,693	\$7,865	\$11,224
Total Employee Benefits:		\$214,126	\$216,980	\$196,991	\$270,594
Contracted Services					
Chancery Court - Communication - General	101-E-53400-307-000-00000-000	\$9,617	\$7,943	\$4,489	\$9,900
Chancery Court - Dues And Memberships - General	101-E-53400-320-000-00000-000	\$695	\$415	\$415	\$1,500
Chancery Court - Maintenance And Repair Services-O	101-E-53400-337-000-00000-000	\$850	\$850	\$900	\$2,000
Chancery Court - Postal Charges - General	101-E-53400-348-000-00000-000	\$4,320	\$4,837	\$2,574	\$5,700
Chancery Court - Rentals - General	101-E-53400-351-000-00000-000	\$4,881	\$5,521	\$5,849	\$7,500
Chancery Court - Travel - General	101-E-53400-355-000-00000-000	\$171	\$346	\$385	\$1,100
Chancery Court - Other Contracted Services - Gener	101-E-53400-399-000-00000-000	\$17,218	\$22,692	\$12,588	\$23,500
Total Contracted Services:		\$37,752	\$42,604	\$27,200	\$51,200
Supplies and Materials					
Chancery Court - Office Supplies - General	101-E-53400-435-000-00000-000	\$13,366	\$9,319	\$11,140	\$20,350
Total Supplies and Materials:		\$13,366	\$9,319	\$11,140	\$20,350



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Charges					
Chancery Court - Liability Insurance - General	101-E-53400-506-000-00000-000	\$3,318	\$3,318	\$3,318	\$3,318
Chancery Court - Premiums On Corporate Surety Bond	101-E-53400-508-000-00000-000	\$433	\$544	\$394	\$1,000
Chancery Court - Vehicle And Equipment Insurance -	101-E-53400-511-000-00000-000	\$200	\$200	\$200	\$200
Chancery Court - Workmans Compensation Insurance -	101-E-53400-513-000-00000-000	\$2,099	\$2,099	\$2,099	\$2,099
In Service/Staff Development	101-E-53400-524-205-00000-000	\$1,600	\$100	\$400	\$2,500
Total Other Charges:		\$7,650	\$6,261	\$6,411	\$9,117
Capital Outlays					
Chancery Court - Office Equipment - General	101-E-53400-719-000-00000-000	\$1,066	\$2,412	\$2,052	\$2,678
Total Capital Outlays:		\$1,066	\$2,412	\$2,052	\$2,678
Total Expense Objects:		\$868,769	\$893,031	\$798,906	\$1,128,003

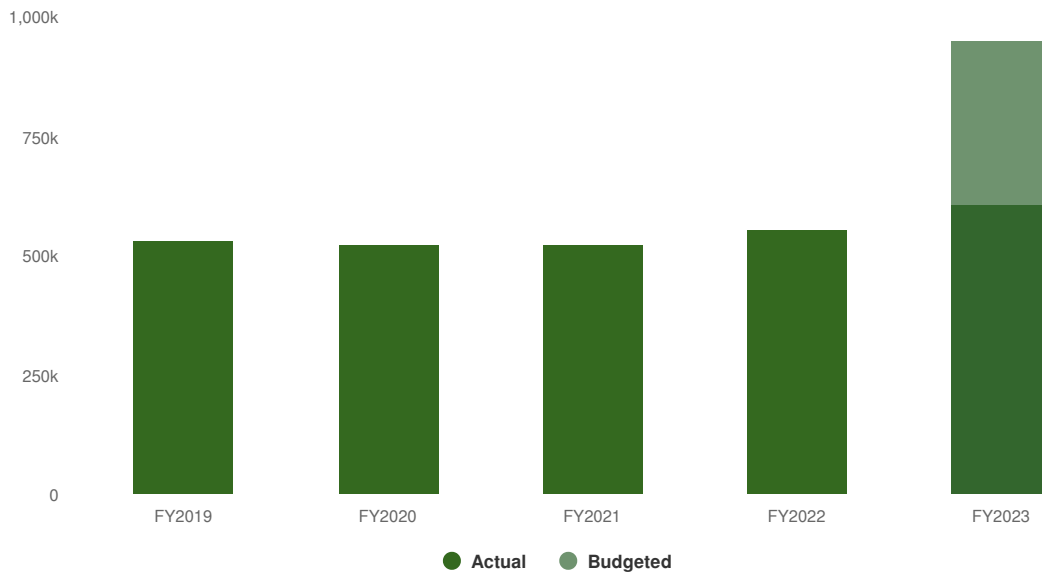
Judicial Commissioners

Lisa Coltogirone
Director

Expenditures Summary

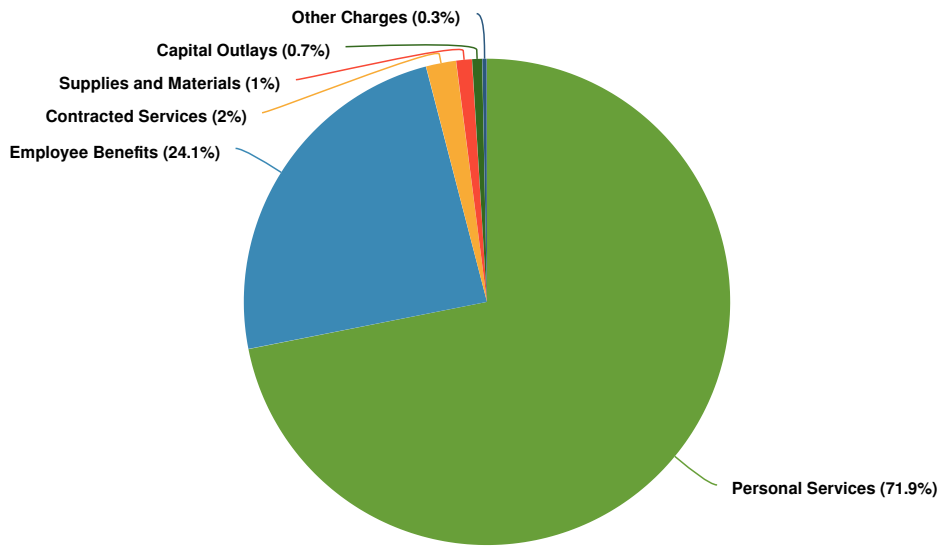
\$948,886 **\$948,886**
(% vs. prior year)

Judicial Commissioners Proposed and Historical Budget vs. Actual

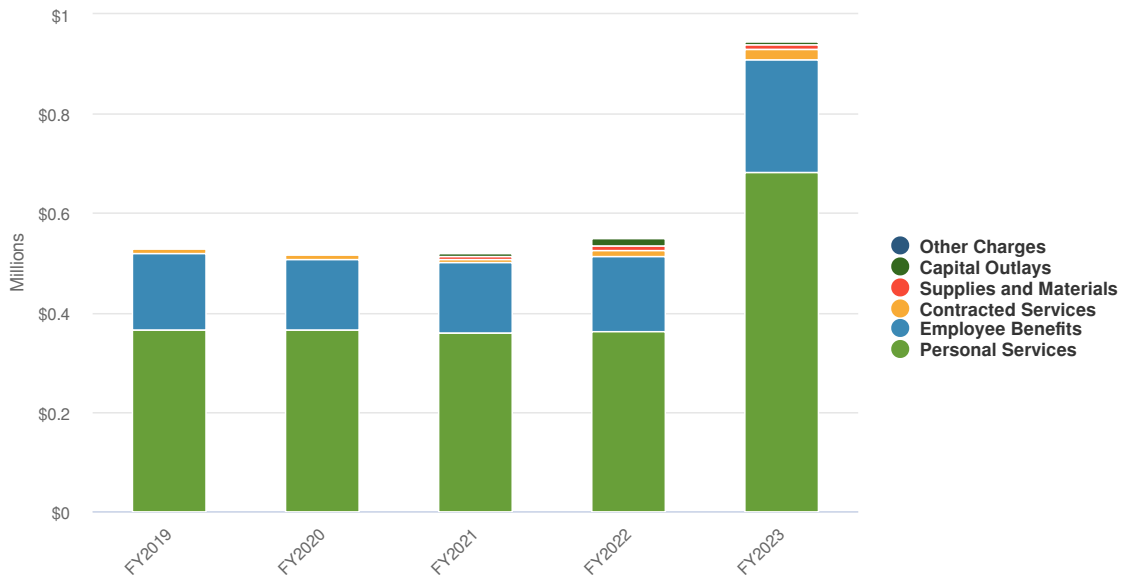


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Judicial Commissioners - Assistant(s) - General	101-E-53700-103-000-00000-000	\$50,710	\$58,676	\$71,042	\$83,959
Judicial Commissioners - Supervisor/Director - Gen	101-E-53700-105-000-00000-000	\$70,963	\$68,500	\$72,644	\$85,852
Judicial Commissioners - Part Time Personnel - Gen	101-E-53700-169-000-00000-000	\$43,252	\$108,185	\$38,085	\$154,104
Judicial Commissioners - Longevity Pay - General	101-E-53700-186-000-00000-000	\$9,800	\$6,000	\$4,500	\$6,700
Judicial Commissioners - Overtime Pay	101-E-53700-187-000-00000-000		\$0	\$15,546	\$15,000
Judicial Commissioners - Other Salaries & Wages -	101-E-53700-189-000-00000-000	\$185,992	\$119,714	\$242,108	\$336,710
Total Personal Services:		\$360,716	\$361,075	\$443,925	\$682,325
Employee Benefits					
Judicial Commissioners - Social Security - General	101-E-53700-201-000-00000-000	\$21,294	\$21,646	\$26,632	\$42,305
Judicial Commissioners - State Retirement - Genera	101-E-53700-204-000-00000-000	\$31,743	\$31,223	\$47,189	\$81,879
Judicial Commissioners - Employee And Dependent In	101-E-53700-205-000-00000-000	\$81,403	\$93,032	\$63,065	\$93,032
Judicial Commissioners - Unemployment Compensation	101-E-53700-210-000-00000-000	\$250	\$267	\$534	\$1,200
Judicial Commissioners - Employer Medicare Liabili	101-E-53700-212-000-00000-000	\$4,980	\$5,062	\$6,228	\$9,894
Total Employee Benefits:		\$139,670	\$151,231	\$143,649	\$228,310
Contracted Services					
Judicial Commissioners - Communication - General	101-E-53700-307-000-00000-000	\$3,119	\$4,318	\$3,575	\$6,100
Judicial Commissioners - Dues And Memberships - Ge	101-E-53700-320-000-00000-000	\$750	\$600	\$800	\$1,300
Judicial Commissioners - Rentals - General	101-E-53700-351-000-00000-000	\$3,162	\$2,999	\$2,199	\$3,600
Judicial Commissioners - Travel - General	101-E-53700-355-000-00000-000	\$0	\$0	\$0	\$4,420
Judicial Commissioners - Other Contracted Services	101-E-53700-399-000-00000-000	\$1,514	\$4,564	\$888	\$3,650
Total Contracted Services:		\$8,545	\$12,481	\$7,462	\$19,070
Supplies and Materials					
Library Books/Media	101-E-53700-432-000-00000-000	\$0	\$288	\$0	\$1,340
Judicial Commissioners - Office Supplies - General	101-E-53700-435-000-00000-000	\$5,997	\$8,550	\$6,132	\$8,550
Total Supplies and Materials:		\$5,997	\$8,838	\$6,132	\$9,890
Other Charges					
Judicial Commissioners - Liability Insurance - Gen	101-E-53700-506-000-00000-000	\$1,866	\$1,866	\$1,866	\$1,866



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Judicial Commissioners -Vehicle & Equip Ins - Gen	101-E-53700-511-000- 00000-000	\$200	\$200	\$200	\$200
Judicial Commissioners - Workmans Compensation Ins	101-E-53700-513-000- 00000-000	\$925	\$925	\$925	\$925
Judicial Commissioners - In-Service/Staff Developm	101-E-53700-524-000- 00000-000	\$318	\$0	\$0	\$0
Total Other Charges:		\$3,309	\$2,991	\$2,991	\$2,991
Capital Outlays					
Data Processing Equipment	101-E-53700-709-000- 00000-000	\$0	\$9,952	\$0	\$0
Furniture & Fixtures	101-E-53700-711-205- 00000-000	\$2,300	\$3,508	\$0	\$2,300
Judicial Commissioners - Office Equipment - Genera	101-E-53700-719-000- 00000-000	\$1,000	\$2,421	\$1,904	\$4,000
Total Capital Outlays:		\$3,300	\$15,881	\$1,904	\$6,300
Total Expense Objects:		\$521,538	\$552,498	\$606,063	\$948,886

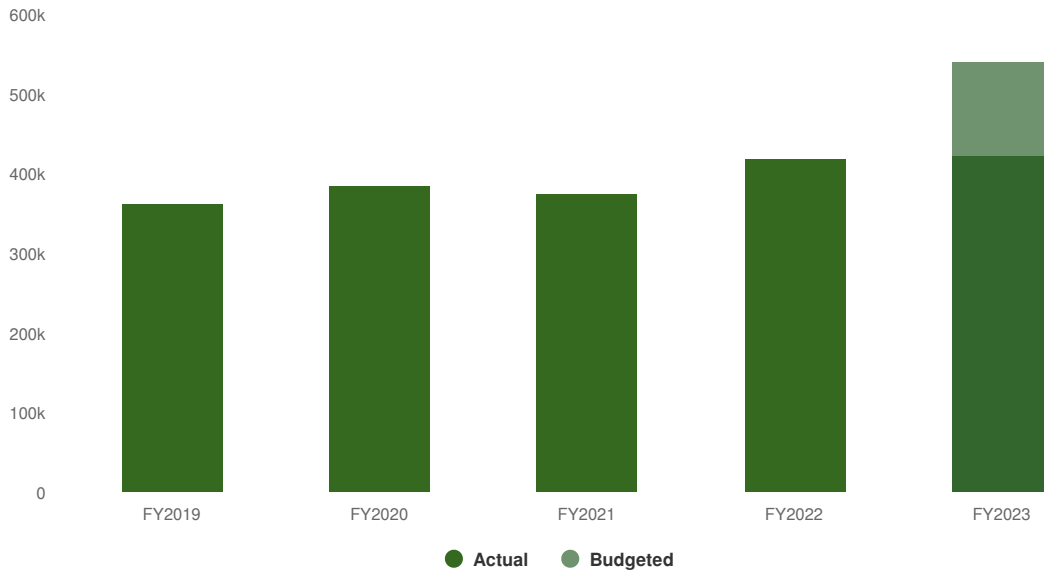


Probation Services

Expenditures Summary

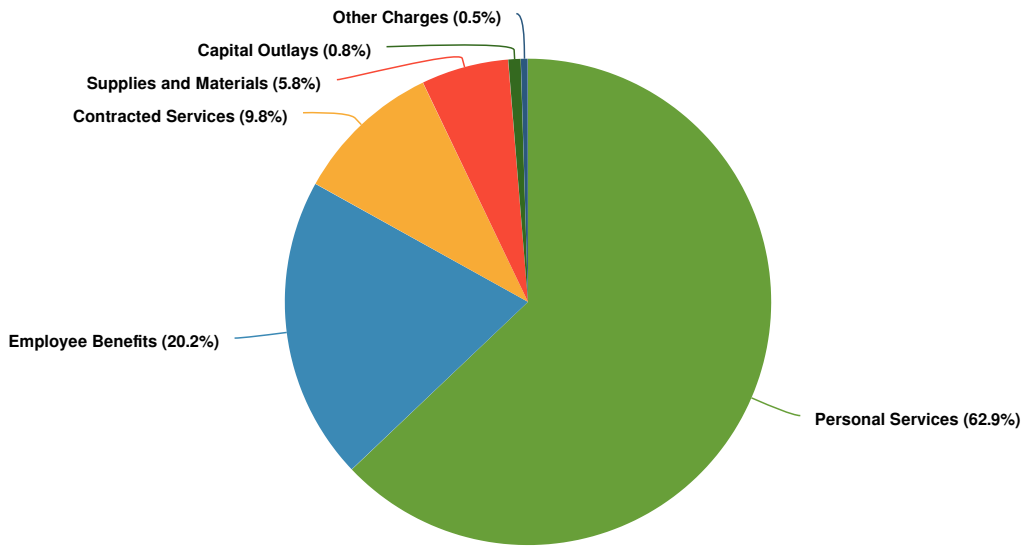
\$541,770 **\$541,770**
(% vs. prior year)

Probation Services Proposed and Historical Budget vs. Actual

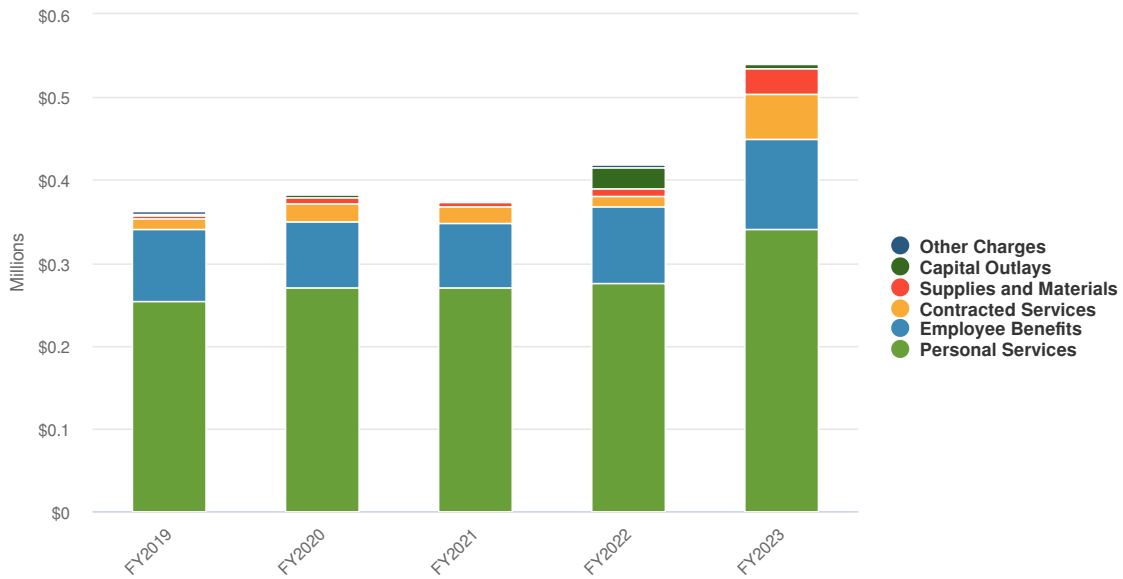


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Probation Services - Supervisor/Director - General	101-E-53910-105-000-00000-000	\$61,208	\$61,210	\$63,532	\$76,423
Probation Services - Probation Officer - General	101-E-53910-111-000-00000-000	\$147,846	\$147,846	\$194,764	\$230,176
Probation Services - Part Time Personnel - General	101-E-53910-169-000-00000-000	\$54,434	\$59,325	\$23,985	\$20,931
Probation Services - Longevity Pay - General	101-E-53910-186-000-00000-000	\$2,200	\$2,600	\$2,200	\$3,000
Probation Services - Other Salaries & Wages - Gene	101-E-53910-189-000-00000-000	\$5,002	\$5,033	\$5,657	\$10,303
Total Personal Services:		\$270,690	\$276,014	\$290,138	\$340,833
Employee Benefits					
Probation Services - Social Security - General	101-E-53910-201-000-00000-000	\$16,182	\$16,483	\$17,419	\$19,577
Probation Services - State Retirement - General	101-E-53910-204-000-00000-000	\$22,928	\$24,523	\$30,842	\$37,890
Probation Services - Employee And Dependent Insura	101-E-53910-205-000-00000-000	\$34,887	\$46,516	\$40,851	\$46,516
Probation Services - Unemployment Compensation - G	101-E-53910-210-000-00000-000	\$126	\$155	\$318	\$700
Probation Services - Employer Medicare Liability -	101-E-53910-212-000-00000-000	\$3,785	\$3,855	\$4,074	\$4,579
Total Employee Benefits:		\$77,908	\$91,532	\$93,503	\$109,262
Contracted Services					
Probation Services - Communication - General	101-E-53910-307-000-00000-000	\$3,067	\$3,405	\$3,553	\$4,700
Probation Services - Dues And Memberships - Genera	101-E-53910-320-000-00000-000	\$0	\$0	\$0	\$700
Probation Services - Postal Charges - General	101-E-53910-348-000-00000-000	\$286	\$212	\$212	\$500
Probation Services - Rentals - General	101-E-53910-351-000-00001-000	\$3,045	\$1,451	\$5,007	\$5,500
Probation Services - Travel - General	101-E-53910-355-000-00000-000	\$48	\$0	\$796	\$3,000
Travel - Gen - State Pretrial Grant# 69672	101-E-53910-355-000-00001-000	\$0	\$1,160	\$0	\$0
Probation Services - Other Contracted Services - G	101-E-53910-399-000-00000-000	\$12,572	\$7,546	\$18,931	\$39,033
Total Contracted Services:		\$19,016	\$13,774	\$28,499	\$53,433
Supplies and Materials					
Probation Services - Drugs And Medical Supplies -	101-E-53910-413-000-00000-000	\$151	\$216	\$3,500	\$15,000
Probation Services - Office Supplies - General	101-E-53910-435-000-00000-000	\$4,680	\$3,886	\$3,381	\$5,000
Office Supplies Gen- State Pretrial Grant # 69672	101-E-53910-435-000-00001-000	\$503	\$4,997	\$0	\$11,500
Total Supplies and Materials:		\$5,333	\$9,099	\$6,881	\$31,500



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Charges					
Probation Services - Liability Insurance - General	101-E-53910-506-000-00000-000	\$1,482	\$1,482	\$1,482	\$1,482
Probation Services - Workmans Compensation Insuran	101-E-53910-513-000-00000-000	\$200	\$200	\$200	\$200
Probation Services - Other Charges - General	101-E-53910-599-000-00000-000	\$810	\$810	\$810	\$810
Total Other Charges:		\$2,492	\$2,492	\$2,492	\$2,492
Capital Outlays					
Capital Purchases/ State Pretrial Grant# 69672	101-E-53910-709-000-00001-000	\$0	\$22,550	\$0	\$0
Probation Services - Office Equipment - General	101-E-53910-719-000-00000-000	\$0	\$2,552	\$440	\$4,500
Total Capital Outlays:		\$0	\$25,101	\$440	\$4,500
Total Expense Objects:		\$375,440	\$418,013	\$421,953	\$542,020



Wilson County Sheriff's Office



Robert C. Bryan
Sheriff

The Sheriff is the Chief Law Enforcement Officer in the County. His responsibilities include law enforcement, administration of the Jail, Superintendent of the Work House, security of the Courts and School Resource Officers in all City and County Schools throughout Wilson County.

Law enforcement includes a wide range of duties including prevention and investigation of crimes on persons and property, service of civil and criminal warrants, and patrolling of county and state roadways. Responsibilities of the Jail include housing of misdemeanor and felony prisoners, along with supervision of the workhouse and inmate garden. The Sheriff maintains security of the Courts for the Criminal Justice Center, Judicial Center and County Courthouse.

The Sheriff's Office has 277 sworn officers and patrols approximately 583 square miles, with an estimated population of 150,000 citizens. This does not include the thousands of visitors who travel through Wilson County on a daily basis for work, shopping, and recreation. The Wilson County Sheriff's Office and Jail is located in the Wilson County Criminal Justice Complex at 105 East High Street, Lebanon, Tennessee.

Sheriff Bryan has challenged his Office to keep moving forward. He has established core values encourages his deputies to exceed the standards. These core values are Integrity first and foremost, service before self, and excellence in all we do. By meeting and exceeding these standards we will provide excellent services to our community.

MISSION STATEMENT

The mission of Wilson County Sheriff's Office is to maintain social order and provide professional law enforcement services to citizens in the community, within prescribed ethical, budgetary, and constitutional constraints. This department strives to enforce the law and maintain order in a fair and impartial manner, recognizing the need for justice, and consistent appearance of justice. The Sheriff recognizes that no law enforcement agency can operate at its maximum potential without supportive input from the citizens it serves. This department actively solicits and encourages the cooperation of all citizens to reduce and limit the opportunities for crime and to assist in bringing to justice those that break the law.

OBJECTIVE STATEMENTS

The following objectives have been established to accomplish the mission within in the budgetary and manpower constraints imposed on the department:

- A. **Protect Life and Property:** To provide services that contribute to the preservation of life, the protection of property, and the safety of the community.
- B. **Maintain Public Order:** To maintain peace and public order. To assist during times of natural or technological occurrences or disasters. To provide for the safe and effective flow of both vehicular and pedestrian traffic and the investigation of traffic related accidents.
- C. **Prevent, Detect and Investigate Criminal Activity:** To prevent crime through aggressive patrol that limits the opportunity for a crime to occur, and through education of citizens that reduces the likelihood of them becoming victims of crime. To provide a thorough, appropriate, and efficient investigation of criminal activity.
- D. **Apprehension of Offenders:** To provide for the expeditious and prudent apprehension of suspected violators of the law, regardless of an individual's status in the community.
- E. **Community Service:** To provide the resources necessary for assisting citizens under special non-criminal circumstances.



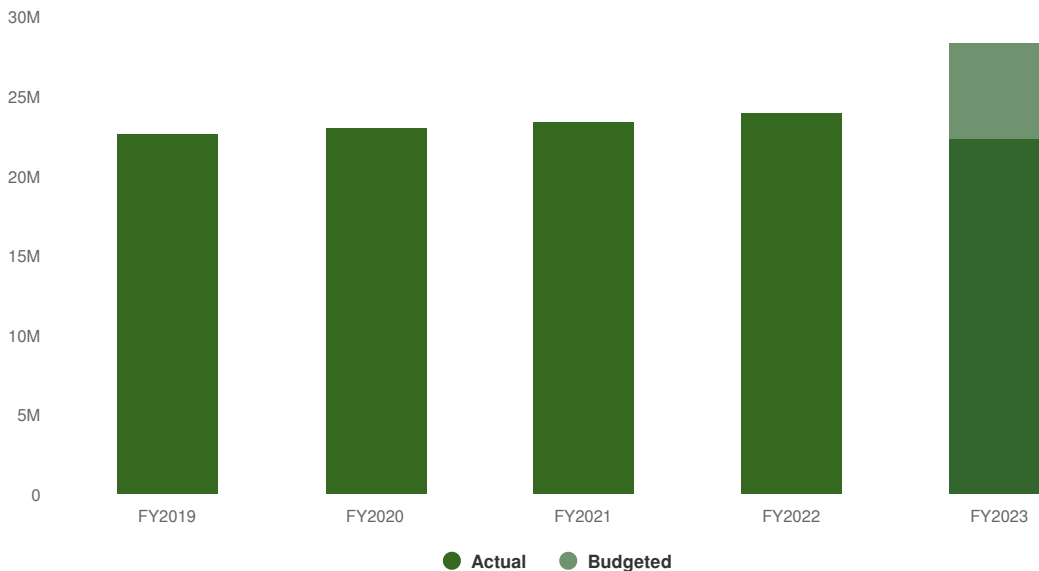
F. **Compliance with Ethical Standards and Professionalism:** To ensure integrity and adherence to the professional standards of the office by investigating all complaints against personnel. To provide for the training needs of officers and promote a high rate of proficiency in the officers. To address the career development goals of all personnel.

Expenditures Summary

A status quo budget is being submitted for the 21/22 FY with exception to the Court Security Budget and Jail Commissary budget, where additional anticipated revenue is projected.

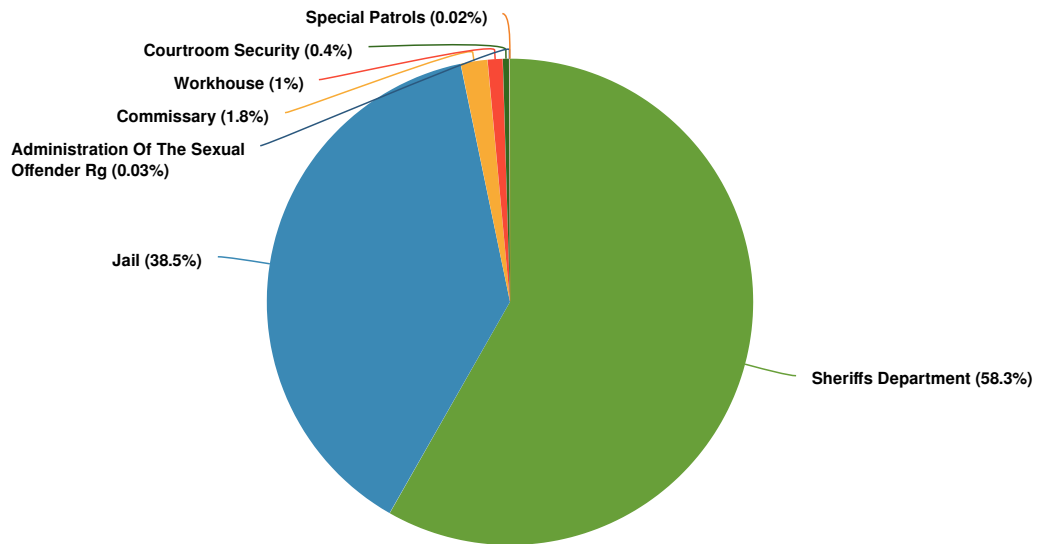
\$28,350,091 **\$28,350,091**
(% vs. prior year)

Sheriff's Department Proposed and Historical Budget vs. Actual

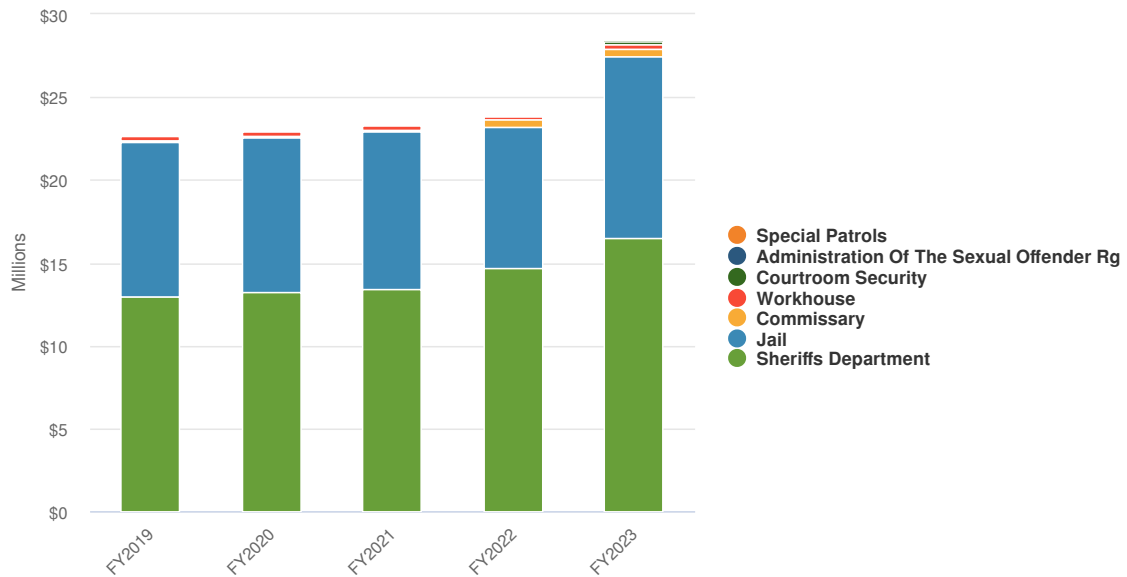


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



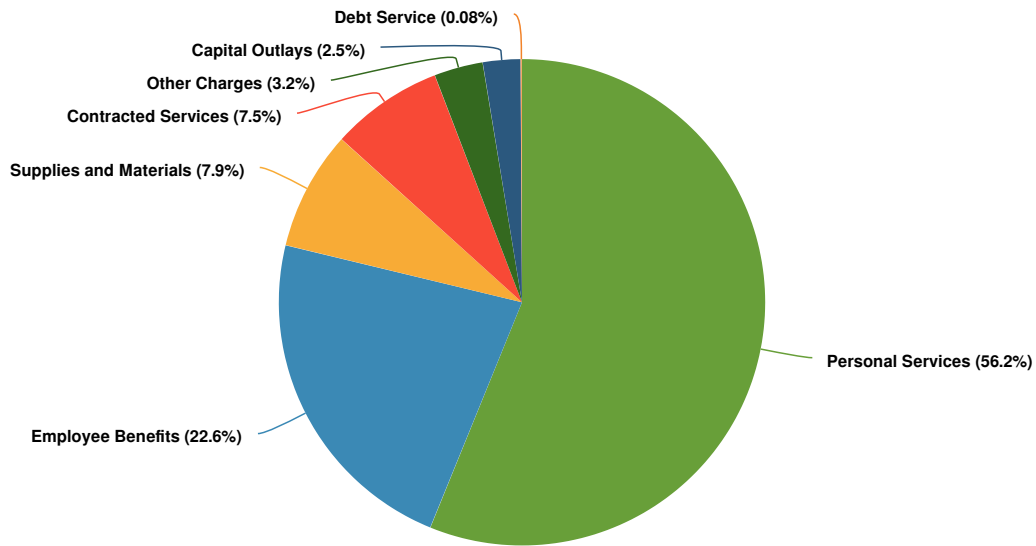
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expenditures					
Administration of Justice					
Courtroom Security		\$139,388	\$47,232	\$76,540	\$120,000



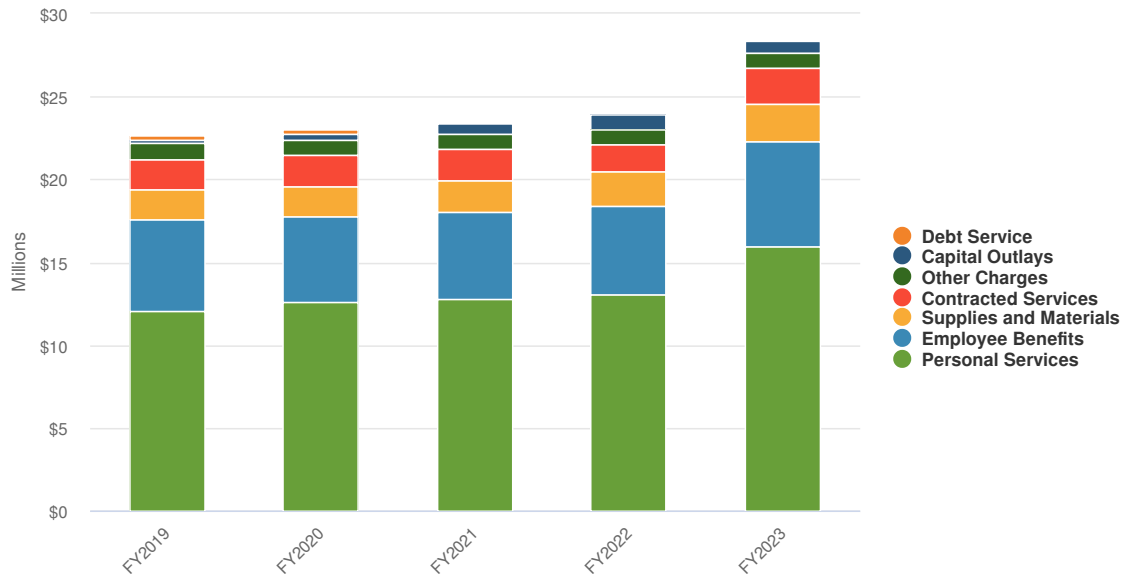
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Total Administration of Justice:		\$139,388	\$47,232	\$76,540	\$120,000
Public Safety					
Sheriffs Department		\$13,455,675	\$14,638,724	\$13,404,765	\$16,514,204
Special Patrols		\$4,308	\$4,437	\$5,000	\$5,000
Administration Of The Sexual Offender Rg		\$6,073	\$8,653	\$4,456	\$9,450
Jail		\$9,451,957	\$8,563,116	\$8,374,267	\$10,914,144
Workhouse		\$258,000	\$253,420	\$182,177	\$282,293
Commissary		\$103,059	\$417,540	\$322,923	\$505,000
Total Public Safety:		\$23,279,072	\$23,885,890	\$22,293,588	\$28,230,091
Total Expenditures:		\$23,418,460	\$23,933,122	\$22,370,127	\$28,350,091

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
Public Safety					
Sheriffs Department - County Official/Administrati	101-E-54110-101-000-00000-000	\$116,762	\$124,421	\$110,543	\$130,642
Sheriffs Department - Assistant(s) - General	101-E-54110-103-000-00000-000	\$86,008	\$86,008	\$84,890	\$105,103
Sheriffs Department - Deputy(les) - General	101-E-54110-106-000-00000-000	\$4,825,896	\$5,041,910	\$4,749,680	\$6,066,643
Sheriffs Department - Detective(s) - General	101-E-54110-107-000-00000-000	\$561,404	\$611,584	\$601,800	\$731,828
Sheriffs Department - Captain(s) - General	101-E-54110-109-000-00000-000	\$297,419	\$287,108	\$302,664	\$389,085
Sheriffs Department - Lieutenant(s) - General	101-E-54110-110-000-00000-000	\$580,419	\$580,419	\$570,147	\$713,794
Sheriffs Department - Sergeant(s) - General	101-E-54110-115-000-00000-000	\$652,539	\$654,133	\$646,291	\$809,620
Sheriffs Department - Salary Supplements - General	101-E-54110-140-000-00000-000	\$112,000	\$112,000	\$116,000	\$113,600
Sheriffs Department - Dispatchers/Radio Operators	101-E-54110-148-000-00000-000	\$492,850	\$516,108	\$455,718	\$602,431
Sheriffs Department - Secretary(s) - General	101-E-54110-161-000-00000-000	\$126,589	\$126,589	\$140,056	\$180,316
Sheriffs Department - Longevity Pay - General	101-E-54110-186-000-00000-000	\$266,700	\$273,100	\$228,800	\$290,700
Sheriffs Department - Other Salaries & Wages - Gen	101-E-54110-189-000-00000-000	\$194,098	\$284,206	\$301,891	\$293,374



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Jail - Deputy(ies) - General	101-E-54210-106-000-00000-000	\$3,654,861	\$3,519,821	\$3,375,812	\$4,485,030
Jail - Captain(s) - General	101-E-54210-109-000-00000-000	\$69,680	\$69,680	\$70,728	\$87,568
Jail - Lieutenant(s) - General	101-E-54210-110-000-00000-000	\$267,094	\$269,827	\$223,131	\$316,992
Jail - Sergeant(s) - General	101-E-54210-115-000-00000-000	\$144,387	\$121,070	\$110,544	\$153,338
Jail - Secretary(s) - General	101-E-54210-161-000-00000-000	\$78,280	\$79,255	\$69,107	\$87,423
Jail - Part Time Personnel - General	101-E-54210-169-000-00000-000	\$35,338	\$32,933	\$31,660	\$65,177
Jail - Other Salaries & Wages - General	101-E-54210-189-000-00000-000	\$76,272	\$157,907	\$135,541	\$148,892
Workhouse - County Official/Administrative Officer	101-E-54220-101-000-00000-000	\$8,247	\$8,247	\$6,661	\$8,125
Workhouse - Deputy	101-E-54220-106-000-00000-000	\$45,162	\$41,100	\$37,380	\$49,130
Workhouse - Guards - General	101-E-54220-160-000-00000-000	\$82,201	\$82,201	\$67,676	\$92,560
Total Public Safety:		\$12,774,205	\$13,079,626	\$12,436,721	\$15,921,371
Total Personal Services:		\$12,774,205	\$13,079,626	\$12,436,721	\$15,921,371
Employee Benefits					
Public Safety					
Sheriffs Department - Social Security - General	101-E-54110-201-000-00000-000	\$487,236	\$511,213	\$502,591	\$646,483
Sheriffs Department - State Retirement - General	101-E-54110-204-000-00000-000	\$760,471	\$783,901	\$889,241	\$1,251,257
Sheriffs Department - Employee And Dependent Insur	101-E-54110-205-000-00000-000	\$1,781,012	\$1,873,799	\$1,497,818	\$1,883,898
Sheriffs Department - Unemployment Compensation -	101-E-54110-210-000-00000-000	\$1,899	\$321	\$10,569	\$16,500
Sheriffs Department - Employer Medicare Liability	101-E-54110-212-000-00000-000	\$113,950	\$119,557	\$121,237	\$151,194
Jail - Social Security - General	101-E-54210-201-000-00000-000	\$254,473	\$251,735	\$242,448	\$331,355
Jail - State Retirement - General	101-E-54210-204-000-00000-000	\$393,806	\$389,282	\$423,625	\$641,331
Jail - Employee And Dependent Insurance - General	101-E-54210-205-000-00000-000	\$1,315,207	\$1,315,207	\$1,024,696	\$1,337,335
Jail - Unemployment Compensation - General	101-E-54210-210-000-00000-000	\$1,897	\$3,389	\$4,585	\$11,600
Jail - Employer Medicare Liability - General	101-E-54210-212-000-00000-000	\$59,512	\$58,872	\$56,155	\$77,495
Workhouse - Social Security - General	101-E-54220-201-000-00000-000	\$7,956	\$7,533	\$6,535	\$9,289
Workhouse - State Retirement - General	101-E-54220-204-000-00000-000	\$12,408	\$12,036	\$11,876	\$17,978
Workhouse - Employee And Dependent Insurance - Gen	101-E-54220-205-000-00000-000	\$34,917	\$34,887	\$26,836	\$34,887



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Workhouse - Unemployment Compensation - General	101-E-54220-210-000-00000-000	\$0	\$106	\$127	\$300
Workhouse - Employer Medicare Liability - General	101-E-54220-212-000-00000-000	\$1,861	\$1,762	\$1,528	\$2,173
Total Public Safety:		\$5,226,605	\$5,363,600	\$4,819,868	\$6,413,075
Total Employee Benefits:		\$5,226,605	\$5,363,600	\$4,819,868	\$6,413,075
Contracted Services					
Administration of Justice					
Courtroom Security - Maintenance And Repair Serv	101-E-53920-336-000-00000-000	\$6,194	\$15,154	\$12,173	\$20,000
Total Administration of Justice:		\$6,194	\$15,154	\$12,173	\$20,000
Public Safety					
Sheriffs Department - Communication - General	101-E-54110-307-000-00000-000	\$60,207	\$67,568	\$72,551	\$64,400
Sheriffs Department - Dues And Memberships - Gener	101-E-54110-320-000-00000-000	\$3,300	\$3,221	\$3,300	\$3,300
Sheriffs Department - Maintenance And Repair Servi	101-E-54110-335-000-00000-000	\$2,572	\$1,955	\$2,726	\$3,000
Sheriffs Department - Maintenance And Repair Servi	101-E-54110-336-000-00000-000	\$48,815	\$143,119	\$42,783	\$52,000
Sheriffs Department - Maintenance And Repair Servi	101-E-54110-338-000-00000-000	\$203,836	\$197,296	\$223,827	\$259,000
Sheriffs Department - Postal Charges - General	101-E-54110-348-000-00000-000	\$3,939	\$5,338	\$6,192	\$6,200
Sheriffs Department - Rentals - General	101-E-54110-351-000-00000-000	\$25,433	\$27,327	\$29,907	\$33,400
Sheriffs Department - Travel - General	101-E-54110-355-000-00000-000	\$4,551	\$8,762	\$4,100	\$11,000
Special Patrols - Other Contracted Services - Gene	101-E-54120-399-000-00000-000	\$4,308	\$4,437	\$5,000	\$5,000
Administration Of The Sexual Offender Rg - Communi	101-E-54160-307-000-00000-000	\$0	\$0	\$0	\$150
Administration Of The Sexual Offender Rg - Other C	101-E-54160-399-000-00000-000	\$2,705	\$4,262	\$4,456	\$6,500
Jail - Communication - General	101-E-54210-307-000-00000-000	\$15,705	\$14,892	\$13,661	\$16,000
Jail - Maintenance And Repair Services-Buildings -	101-E-54210-335-000-00000-000	\$3,665	\$1,462	\$4,000	\$4,000
Jail - Maintenance And Repair Services-Equipment -	101-E-54210-336-000-00000-000	\$5,957	\$5,738	\$1,650	\$6,000
Jail - Maintenance And Repair Services-Vehicles -	101-E-54210-338-000-00000-000	\$14,101	\$14,023	\$14,946	\$15,000
Jail - Medical And Dental Services - General	101-E-54210-340-000-00000-000	\$1,471,550	\$955,856	\$1,339,505	\$1,475,723
Jail - Rentals - General	101-E-54210-351-000-00000-000	\$5,461	\$4,993	\$5,102	\$6,000
Jail - Other Contracted Services - General	101-E-54210-399-000-00000-000	\$5,000	\$6,000	\$1,800	\$8,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Communication	101-E-54260-307-000-00000-000			\$2,000	
Commissary - Medical And Dental Services - General	101-E-54260-340-000-00000-000	\$20,000	\$200,000	\$0	\$0
Total Public Safety:		\$1,901,106	\$1,666,248	\$1,777,506	\$1,974,673
Total Contracted Services:		\$1,907,301	\$1,681,402	\$1,789,679	\$1,994,673
Supplies and Materials					
Administration of Justice					
Courtroom Security - Gasoline	101-E-53920-425-000-00000-000	\$10,000	\$15,000	\$15,000	\$15,000
Total Administration of Justice:		\$10,000	\$15,000	\$15,000	\$15,000
Public Safety					
Sheriffs Department - Gasoline - General	101-E-54110-425-000-00000-000	\$252,361	\$443,536	\$344,200	\$284,200
Sheriffs Department - Instructional Supplies - Gen	101-E-54110-429-000-00000-000	\$4,901	\$5,919	\$4,845	\$6,000
Law Enforcement Supplies	101-E-54110-431-000-00000-000	\$0	\$9,951	\$14,451	\$17,000
Sheriffs Department - Office Supplies - General	101-E-54110-435-000-00000-000	\$28,457	\$28,732	\$30,499	\$36,500
Sheriffs Department - Uniforms - General	101-E-54110-451-000-00000-000	\$65,319	\$76,849	\$70,527	\$78,200
Sheriffs Department - Other Supplies And Materials	101-E-54110-499-000-00000-000	\$3,383	\$4,514	\$2,262	\$2,500
Law Enforcement Supplies	101-E-54160-431-000-00000-000	\$0	\$3,644	\$0	\$1,800
Administration Of The Sexual Offender Rg - Other S	101-E-54160-499-000-00000-000	\$444	\$500	\$0	\$500
Jail - Custodial Supplies - General	101-E-54210-410-000-00000-000	\$89,893	\$86,629	\$77,998	\$95,000
Jail - Drugs And Medical Supplies - General	101-E-54210-413-000-00000-000	\$588,718	\$286,846	\$293,556	\$590,400
Jail - Food Preparation Supplies - General	101-E-54210-421-000-00000-000	\$4,899	\$5,528	\$6,000	\$6,000
Jail - Food Supplies - General	101-E-54210-422-000-00000-000	\$670,799	\$697,249	\$634,250	\$710,950
Jail - Gasoline - General	101-E-54210-425-000-00000-000	\$16,000	\$15,999	\$16,000	\$16,000
Law Enforcement Supplies	101-E-54210-431-000-00000-000	\$0	\$4,717	\$3,457	\$5,000
Jail - Office Supplies - General	101-E-54210-435-000-00000-000	\$6,141	\$7,898	\$5,568	\$8,000
Jail - Uniforms - General	101-E-54210-451-000-00000-000	\$23,591	\$24,041	\$27,006	\$27,500
Jail - Other Supplies And Materials - General	101-E-54210-499-000-00000-000	\$8,429	\$4,729	\$2,785	\$3,000
Workhouse - Food Supplies - General	101-E-54220-422-000-00000-000	\$9,813	\$9,975	\$0	\$10,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Workhouse - Gasoline - General	101-E-54220-425-000-00000-000	\$16,000	\$16,000	\$16,000	\$16,000
Workhouse - Prisoner Uniforms - General	101-E-54220-441-000-00000-000	\$14,800	\$13,745	\$3,537	\$15,000
Workhouse - Uniforms - General	101-E-54220-451-000-00000-000	\$973	\$0	\$1,000	\$1,000
Workhouse - Other Supplies And Materials - General	101-E-54220-499-000-00000-000	\$20,641	\$22,806	\$0	\$22,830
Commissary - Drugs And Medical Supplies - General	101-E-54260-413-000-00000-000	\$35,000	\$107,074	\$0	\$95,000
Commissary - Food Supplies - General	101-E-54260-422-000-00000-000	\$13,755	\$93,464	\$206,097	\$295,000
Commissary - Prisoner Uniforms - General	101-E-54260-441-000-00000-000	\$9,821	\$16,991	\$60,000	\$60,000
Commissary - Other Supplies And Materials - Genera	101-E-54260-499-000-00000-000	\$24,483	\$11	\$54,826	\$55,000
Total Public Safety:		\$1,908,619	\$1,987,347	\$1,874,865	\$2,458,380
Total Supplies and Materials:		\$1,918,619	\$2,002,347	\$1,889,865	\$2,473,380
Other Charges					
Public Safety					
Sheriffs Department - Building And Contents Insura	101-E-54110-502-000-00000-000	\$49,000	\$49,000	\$49,000	\$49,000
Sheriffs Department - Liability Insurance - Genera	101-E-54110-506-000-00000-000	\$259,434	\$259,434	\$259,434	\$259,434
Sheriffs Department - Premiums On Corporate Surety	101-E-54110-508-000-00000-000	\$0	\$0	\$500	\$500
Sheriffs Department - Vehicle And Equipment Insura	101-E-54110-511-000-00000-000	\$119,500	\$119,500	\$119,500	\$119,500
Sheriffs Department - Workmans Compensation Insura	101-E-54110-513-000-00000-000	\$249,302	\$249,302	\$249,302	\$249,302
Sheriffs Department - In-Service/Staff Development	101-E-54110-524-000-00000-000	\$68,397	\$51,434	\$60,802	\$68,400
Jail - Workmans Compensation Insurance - General	101-E-54210-513-000-00000-000	\$147,035	\$147,035	\$147,035	\$147,035
Jail - In-Service/Staff Development - General	101-E-54210-524-000-00000-000	\$5,165	\$1,200	\$2,772	\$10,000
Workhouse - Workmans Compensation Insurance - Gene	101-E-54220-513-000-00000-000	\$3,021	\$3,021	\$3,021	\$3,021
Total Public Safety:		\$900,854	\$879,926	\$891,366	\$906,192
Total Other Charges:		\$900,854	\$879,926	\$891,366	\$906,192
Debt Service					
Public Safety					
Principal on Capital Leases	101-E-54110-610-000-00000-000	\$22,499	\$22,499	\$22,499	\$0
Total Public Safety:		\$22,499	\$22,499	\$22,499	\$0
Total Debt Service:		\$22,499	\$22,499	\$22,499	\$0



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Capital Outlays					
Administration of Justice					
Courtroom Security - Law Enforcement Equipment - G	101-E-53920-716-000-00000-000	\$89,417	\$17,078	\$14,367	\$50,000
Courtroom Security - Motor Vehicles - General	101-E-53920-718-000-00000-000	\$33,777	\$0	\$35,000	\$35,000
Total Administration of Justice:		\$123,194	\$17,078	\$49,367	\$85,000
Public Safety					
Sheriffs Department - Communication Equipment - Ge	101-E-54110-708-000-00000-000	\$26,107	\$183,876	\$12,798	\$27,000
Sheriffs Department - Law Enforcement Equipment -	101-E-54110-716-000-00000-000	\$31,549	\$25,682	\$32,905	\$37,300
Sheriffs Department - Motor Vehicles - General	101-E-54110-718-000-00000-000	\$391,017	\$568,665	\$342,403	\$369,000
Sheriffs Department - Office Equipment - General	101-E-54110-719-000-00000-000	\$8,895	\$28,348	\$13,609	\$29,000
Sheriffs Department - Transportation Equipment - G	101-E-54110-729-000-00000-000	\$65,650	\$70,525	\$59,904	\$72,600
Administration Of The Sexual Offender Rg - Communi	101-E-54160-708-000-00000-000	\$2,925	\$247	\$0	\$500
Jail - Communication Equipment - General	101-E-54210-708-000-00000-000	\$10,544	\$0	\$5,177	\$11,000
Jail - Law Enforcement Equipment - General	101-E-54210-716-000-00000-000	\$0	\$2,416	\$2,500	\$2,500
Jail - Office Equipment - General	101-E-54210-719-000-00000-000	\$8,496	\$6,886	\$1,467	\$7,500
Total Public Safety:		\$545,182	\$886,645	\$470,763	\$556,400
Total Capital Outlays:		\$668,376	\$903,722	\$520,129	\$641,400
Total Expense Objects:		\$23,418,460	\$23,933,122	\$22,370,127	\$28,350,091

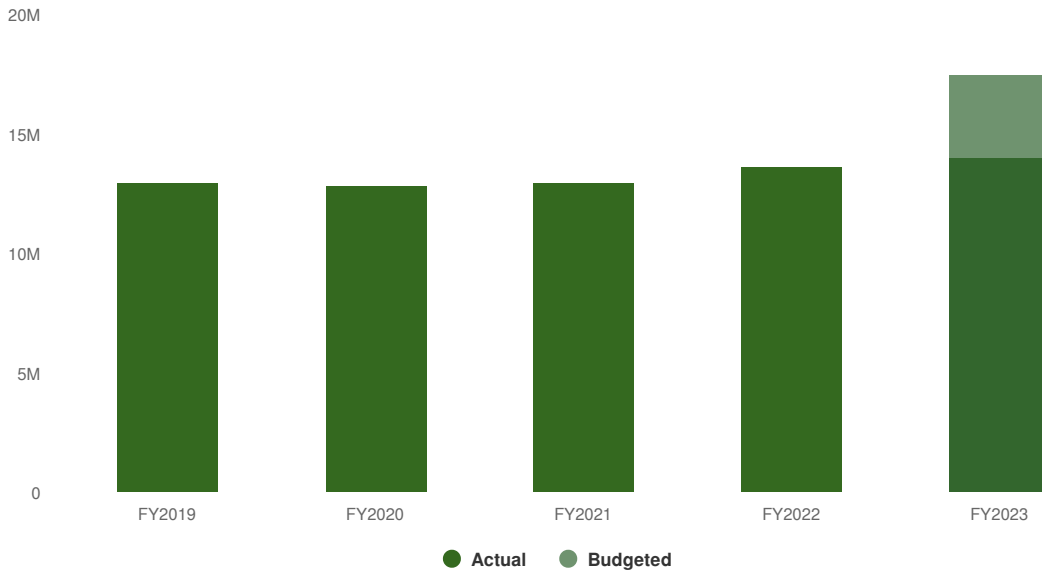


Emergency Services

Expenditures Summary

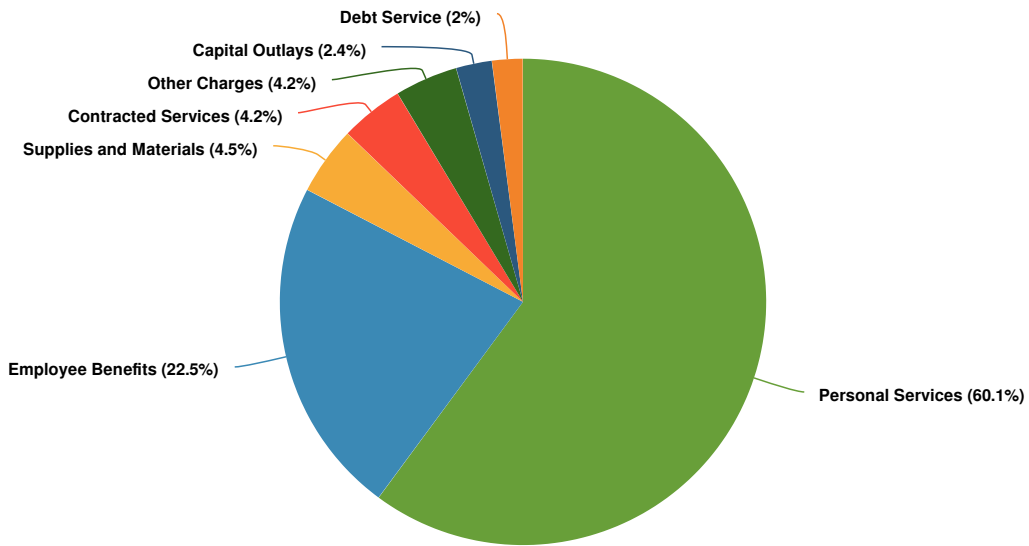
\$17,471,035 **\$17,471,035**
(% vs. prior year)

Emergency Services Proposed and Historical Budget vs. Actual

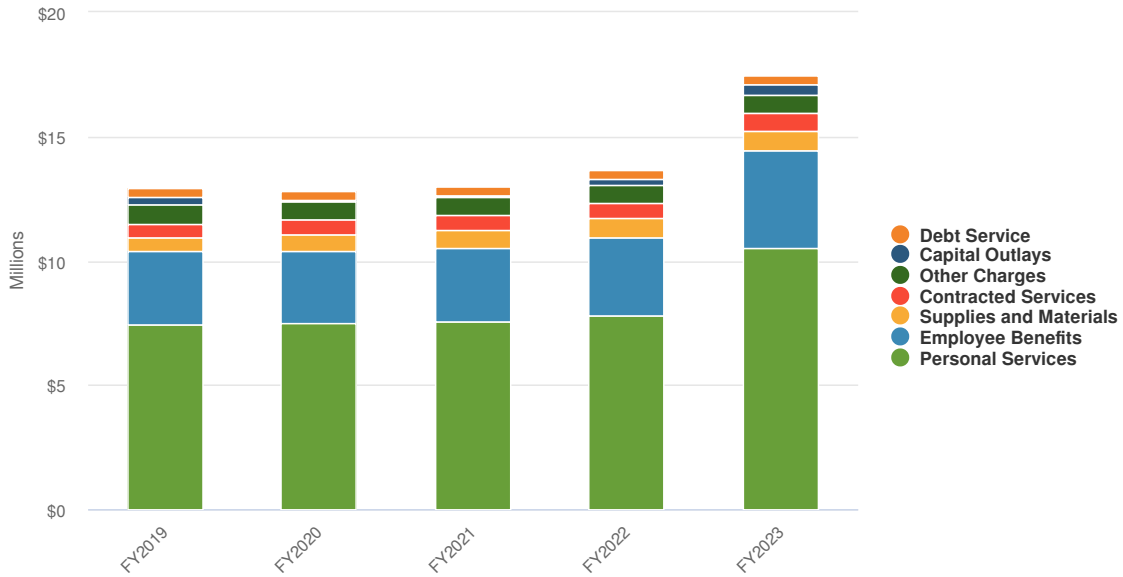


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Civil Defense - County Official/Administrative Off	101-E-54410-101-000-00000-000	\$91,943	\$91,943	\$106,928	\$126,369
Civil Defense - Assistant(s) - General	101-E-54410-103-000-00000-000	\$166,576	\$166,576	\$177,866	\$314,651
Civil Defense - Captain(s) - General	101-E-54410-109-000-00000-000	\$299,094	\$301,579	\$325,107	\$641,526
Civil Defense - Lieutenant(s) - General	101-E-54410-110-000-00000-000	\$418,845	\$424,201	\$446,579	\$586,508
Civil Defense - Accountants/Bookkeepers - General	101-E-54410-119-000-00000-000	\$65,685	\$65,685	\$63,801	\$72,144
Civil Defense - Data Processing Personnel - Genera	101-E-54410-121-000-00000-000	\$66,355	\$66,355	\$76,936	\$90,102
Civil Defense - Ema Planner - General	101-E-54410-123-000-00000-000	\$65,722	\$65,722	\$60,808	\$71,864
Civil Defense - Communications Officer - General	101-E-54410-124-000-00000-000	\$75,940	\$75,940	\$81,277	\$96,051
Civil Defense - Salary Supplements - General	101-E-54410-140-000-00000-000	\$90,940	\$35,740	\$35,235	\$36,540
Civil Defense - Foremen - General	101-E-54410-141-000-00000-000	\$47,228	\$45,525	\$52,842	\$60,347
Civil Defense - Mechanic(s) - General	101-E-54410-142-000-00000-000	\$83,397	\$84,068	\$87,106	\$99,538
Civil Defense - Dispatchers/Radio Operators - Gene	101-E-54410-148-000-00000-000	\$311,288	\$306,584	\$298,430	\$417,282
Civil Defense - Secretary(s) - General	101-E-54410-161-000-00000-000	\$12,031	\$28,464	\$37,646	\$39,293
Civil Defense - Clerical Personnel - General	101-E-54410-162-000-00000-000	\$76,414	\$76,748	\$72,266	\$79,862
Civil Defense - Temporary Personnel - General	101-E-54410-168-000-00000-000	\$110,706	\$181,346	\$181,912	\$654,997
Civil Defense - Longevity Pay - General	101-E-54410-186-000-00000-000	\$134,600	\$137,600	\$106,100	\$146,000
Civil Defense - Overtime Pay - General	101-E-54410-187-000-00000-000	\$684,538	\$830,614	\$864,305	\$963,601
Civil Defense - Other Salaries & Wages - General	101-E-54410-189-000-00000-000	\$4,769,369	\$4,819,228	\$5,008,848	\$6,006,916
Total Personal Services:		\$7,570,671	\$7,803,918	\$8,083,991	\$10,503,591
Employee Benefits					
Civil Defense - Social Security - General	101-E-54410-201-000-00000-000	\$442,535	\$461,914	\$486,685	\$651,223
Civil Defense - State Retirement - General	101-E-54410-204-000-00000-000	\$816,984	\$852,283	\$979,827	\$1,260,431
Civil Defense - Employee And Dependent Insurance -	101-E-54410-205-000-00000-000	\$1,606,182	\$1,710,843	\$1,212,996	\$1,838,762
Civil Defense - Unemployment Compensation - Genera	101-E-54410-210-000-00000-000	\$1,891	\$1,726	\$10,425	\$30,600
Civil Defense - Employer Medicare Liability - Gene	101-E-54410-212-000-00000-000	\$103,496	\$108,028	\$118,040	\$152,303
Total Employee Benefits:		\$2,971,087	\$3,134,794	\$2,807,974	\$3,933,319



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Contracted Services					
Civil Defense - Communication - General	101-E-54410-307-000-00000-000	\$55,750	\$61,978	\$51,622	\$67,920
Civil Defense - Laundry Service - General	101-E-54410-329-000-00000-000	\$4,289	\$4,234	\$4,644	\$5,000
Civil Defense - Maintenance And Repair Services-Eq	101-E-54410-336-000-00000-000	\$28,809	\$28,648	\$29,335	\$30,000
Civil Defense - Maintenance And Repair Services-Ve	101-E-54410-338-000-00000-000	\$138,947	\$144,600	\$133,298	\$145,000
Civil Defense - Postal Charges - General	101-E-54410-348-000-00000-000	\$1,188	\$1,195	\$1,396	\$1,500
Civil Defense - Rentals - General	101-E-54410-351-000-00000-000	\$23,861	\$22,745	\$17,699	\$26,600
Civil Defense - Travel - General	101-E-54410-355-000-00000-000	\$1,962	\$3,759	\$2,904	\$4,000
Civil Defense - Other Contracted Services - Genera	101-E-54410-399-000-00000-000	\$120,108	\$138,460	\$145,002	\$170,270
Medical And Dental Services - General	101-E-54610-340-000-00000-000	\$73,000	\$55,000	\$55,000	\$96,698
County Coroner/Medical Examiner - Other Contracted	101-E-54610-399-000-00000-000	\$177,150	\$185,422	\$256,025	\$311,215
Total Contracted Services:		\$625,064	\$646,041	\$696,926	\$858,203
Supplies and Materials					
Civil Defense - Custodial Supplies - General	101-E-54410-410-000-00000-000	\$15,470	\$15,852	\$10,744	\$19,278
Civil Defense - Data Processing Supplies	101-E-54410-411-000-00000-000	\$14,886	\$13,013	\$12,388	\$14,500
Civil Defense - Diesel Fuel - General	101-E-54410-412-000-00000-000	\$139,730	\$213,700	\$272,517	\$353,700
Civil Defense - Drugs And Medical Supplies - Gener	101-E-54410-413-000-00000-000	\$190,998	\$219,362	\$208,303	\$225,000
Civil Defense - Equipment Parts - Heavy	101-E-54410-416-000-00000-000	\$25,704	\$23,627	\$20,023	\$24,000
Civil Defense - Equipment Parts -Light	101-E-54410-417-000-00000-000	\$9,998	\$9,437	\$5,255	\$10,000
Civil Defense - Office Supplies - General	101-E-54410-435-000-00000-000	\$3,669	\$3,418	\$3,131	\$4,000
Civil Defense - Small Tools	101-E-54410-446-000-00000-000	\$19,751	\$22,323	\$17,681	\$23,000
Civil Defense - Tires And Tubes - General	101-E-54410-450-000-00000-000	\$16,424	\$17,990	\$17,229	\$18,000
Civil Defense - Uniforms - General	101-E-54410-451-000-00000-000	\$64,254	\$71,010	\$101,094	\$110,100
Civil Defense - Utilities - General	101-E-54410-452-000-00000-000	\$166,949	\$140,903	\$128,679	\$167,000
Civil Defense - Other Supplies And Materials - Gen	101-E-54410-499-000-00000-000	\$9,836	\$9,870	\$8,909	\$10,000
Total Supplies and Materials:		\$677,670	\$760,504	\$805,952	\$978,578



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Charges					
Civil Defense - Building And Contents Insurance -	101-E-54410-502-000-00000-000	\$13,000	\$13,000	\$13,000	\$13,000
Civil Defense - Liability Insurance - General	101-E-54410-506-000-00000-000	\$41,810	\$41,810	\$41,810	\$41,810
Civil Defense - Vehicle And Equipment Insurance -	101-E-54410-511-000-00000-000	\$90,000	\$90,000	\$90,000	\$90,000
Civil Defense - Workmans Compensation Insurance -	101-E-54410-513-000-00000-000	\$447,517	\$447,517	\$447,517	\$447,517
Civil Defense - In-Service/Staff Development - Gen	101-E-54410-524-000-00000-000	\$94,546	\$98,331	\$122,262	\$121,000
Civil Defense - Hazardous Waste Cleanup - General	101-E-54410-536-000-00000-000	\$1,450	\$5,362	\$240	\$2,500
Civil Defense - Other Charges - General	101-E-54410-599-000-00000-000	\$9,122	\$11,130	\$11,353	\$11,500
County Coroner/Medical Examiner - Liability Insura	101-E-54610-506-000-00000-000	\$760	\$760	\$760	\$760
County Coroner/Medical Examiner - Workmans Compens	101-E-54610-513-000-00000-000	\$2,588	\$2,588	\$2,588	\$2,588
Total Other Charges:		\$700,792	\$710,498	\$729,530	\$730,675
Debt Service					
Principal on Notes	101-E-54410-602-000-00000-000	\$313,000	\$321,000	\$0	\$332,941
Interest on Notes	101-E-54410-604-000-00000-000	\$48,472	\$36,828	\$12,443	\$24,887
Total Debt Service:		\$361,472	\$357,828	\$12,443	\$357,828
Capital Outlays					
Civil Defense - Communication Equipment - General	101-E-54410-708-000-00000-000	\$9,978	\$9,497	\$6,307	\$10,000
Civil Defense - Data Processing Equipment - Genera	101-E-54410-709-000-00000-000	\$9,963	\$9,588	\$6,654	\$10,000
Civil Defense - Motor Vehicles - General	101-E-54410-718-000-00000-000	\$0	\$49,597	\$800,000	\$800,000
Civil Defense - Office Equipment - General	101-E-54410-719-000-00000-000	\$748	\$4,156	\$7,141	\$10,809
Civil Defense - Other Equipment - General	101-E-54410-790-000-00001-000	\$14,953	\$43,461	\$14,219	\$20,000
Civil Defense - Other Equipment - General	101-E-54410-790-000-00002-000	\$20,278	\$19,089	\$16,714	\$20,600
Civil Defense - Other Equipment - General	101-E-54410-790-000-00003-000	\$20,000	\$94,784	\$29,424	\$34,000
Communication Equipment	101-E-54900-708-000-00000-000	\$0	\$0	\$0	\$318,310
Total Capital Outlays:		\$75,920	\$230,171	\$880,459	\$1,223,719
Total Expense Objects:		\$12,982,676	\$13,643,752	\$14,017,275	\$18,585,913

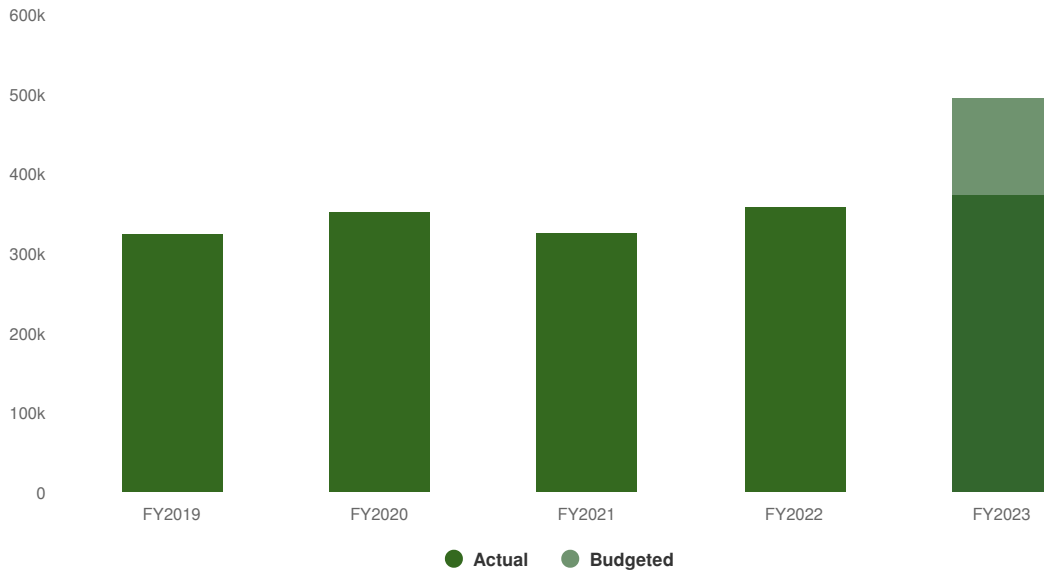


Animal Control

Expenditures Summary

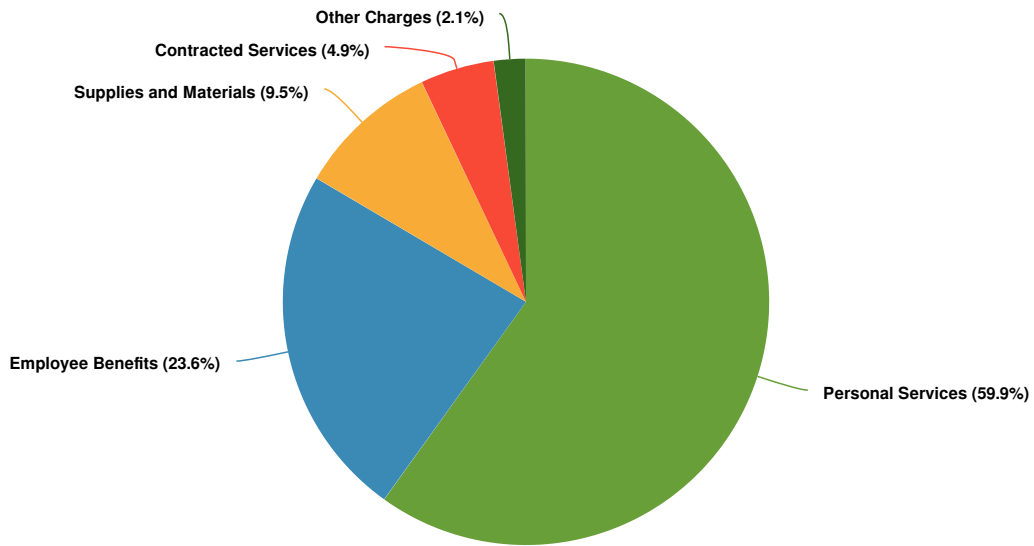
\$496,547 **\$496,547**
(% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual

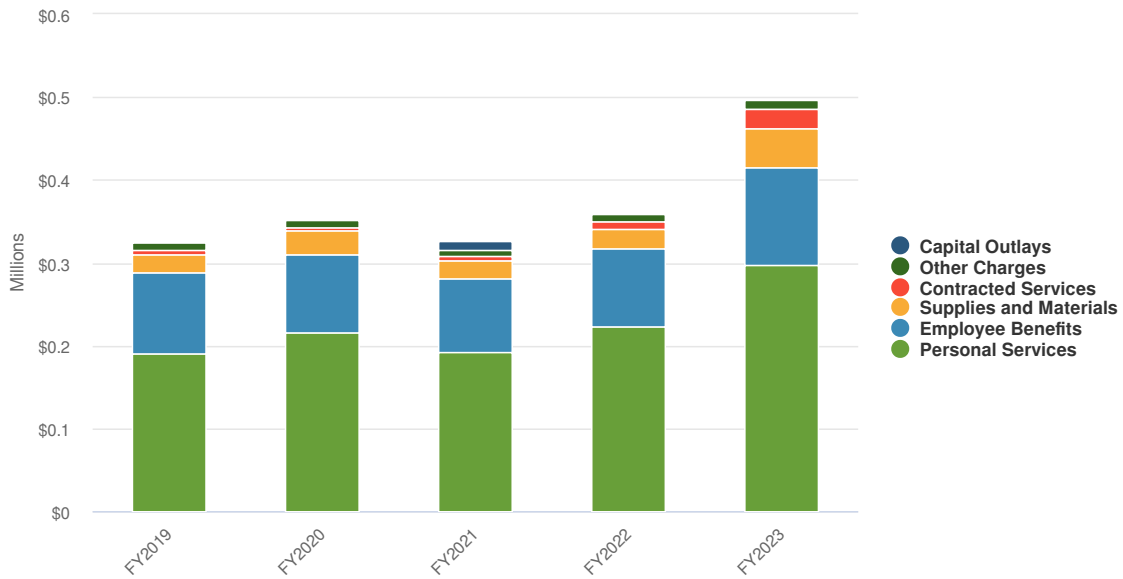


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Rabies And Animal Control - Supervisor/Director -	101-E-55120-105-000-00000-000	\$60,750	\$60,750	\$64,434	\$76,149
Rabies And Animal Control - Paraprofessionals - Ge	101-E-55120-133-000-00000-000	\$113,190	\$137,358	\$143,365	\$195,406
Rabies And Animal Control - Part Time Personnel -	101-E-55120-169-000-00000-000	\$7,753	\$13,829	\$8,583	\$8,583
Rabies And Animal Control - Longevity Pay - Genera	101-E-55120-186-000-00000-000	\$3,500	\$3,700	\$3,800	\$4,100
Rabies And Animal Control - Overtime Pay - General	101-E-55120-187-000-00000-000	\$6,177	\$6,760	\$5,064	\$10,000
Total Personal Services:		\$191,371	\$222,397	\$225,245	\$294,238
Employee Benefits					
Rabies And Animal Control - Social Security - Gene	101-E-55120-201-000-00000-000	\$11,157	\$13,041	\$13,337	\$18,445
Rabies And Animal Control - State Retirement - Gen	101-E-55120-204-000-00000-000	\$17,464	\$20,349	\$23,943	\$35,693
Rabies And Animal Control - Employee And Dependent	101-E-55120-205-000-00000-000	\$58,145	\$58,145	\$48,305	\$69,774
Rabies And Animal Control - Unemployment Compensat	101-E-55120-210-000-00000-000	\$107	\$136	\$281	\$600
Rabies And Animal Control - Employer Medicare Liab	101-E-55120-212-000-00000-000	\$2,609	\$3,050	\$3,119	\$4,314
Total Employee Benefits:		\$89,482	\$94,721	\$88,986	\$128,826
Contracted Services					
Rabies And Animal Control - Communication - Genera	101-E-55120-307-000-00000-000	\$1,793	\$1,871	\$1,535	\$2,300
Rabies And Animal Control - Maintenance And Repair	101-E-55120-338-000-00000-000	\$1,670	\$3,377	\$710	\$3,377
Rabies And Animal Control - Postal Charges - Gener	101-E-55120-348-000-00000-000	\$110	\$0	\$126	\$156
Veterinary Services	101-E-55120-357-000-00000-000	\$0	\$0	\$15,000	\$15,600
Rabies And Animal Control - Other Contracted Servi	101-E-55120-399-000-00000-000	\$1,148	\$2,730	\$2,617	\$3,000
Total Contracted Services:		\$4,720	\$7,978	\$19,987	\$24,433
Supplies and Materials					
Animal Food and Supplies	101-E-55120-401-000-00000-000	\$0	\$0	\$300	\$2,600
Rabies And Animal Control - Drugs And Medical Supp	101-E-55120-413-000-00000-000	\$1,328	\$2,656	\$4,451	\$5,067
Rabies And Animal Control - Gasoline - General	101-E-55120-425-000-00000-000	\$3,889	\$6,000	\$12,000	\$12,000
Rabies And Animal Control - Office Supplies - Gene	101-E-55120-435-000-00000-000	\$1,614	\$1,437	\$903	\$2,000
Rabies And Animal Control - Uniforms - General	101-E-55120-451-000-00000-000	\$1,241	\$1,696	\$1,267	\$2,000
Rabies And Animal Control - Utilities - General	101-E-55120-452-000-00000-000	\$9,859	\$8,779	\$6,856	\$17,100



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Rabies And Animal Control - Other Supplies And Mat	101-E-55120-499-000-00000-000	\$4,322	\$3,737	\$4,055	\$8,200
Total Supplies and Materials:		\$22,253	\$24,305	\$29,831	\$48,967
Other Charges					
Rabies And Animal Control - Building And Contents	101-E-55120-502-000-00000-000	\$500	\$500	\$500	\$500
Rabies And Animal Control - Liability Insurance -	101-E-55120-506-000-00000-000	\$1,255	\$1,255	\$1,255	\$1,255
Rabies And Animal Control - Vehicle And Equipment	101-E-55120-511-000-00000-000	\$2,000	\$2,000	\$2,000	\$2,000
Rabies And Animal Control - Workmans Compensation	101-E-55120-513-000-00000-000	\$3,596	\$3,596	\$3,596	\$3,596
Rabies And Animal Control - In-Service/Staff Devel	101-E-55120-524-000-00000-000	\$1,054	\$2,645	\$1,567	\$3,200
Total Other Charges:		\$8,405	\$9,996	\$8,918	\$10,551
Capital Outlays					
Building Improvements	101-E-55120-706-000-00000-000	\$9,619	\$0	\$0	\$0
Total Capital Outlays:		\$9,619	\$0	\$0	\$0
Total Expense Objects:		\$325,850	\$359,397	\$372,968	\$507,015



Health Department

Services:

The Wilson County Health Department provides a variety of basic health services to prevent and treat illnesses. Most services are by appointment. Based on need and provider availability, work-ins may be accepted. Please call ahead to determine your eligibility.

The Health Department serves as a "safety net" for the uninsured, providing a sliding-scale fee based on income. Please call for further information.

Children's Services:

- Well-child check-ups, including physical exams and screening tests
- Immunizations.
- WIC (Women, Infants and Children) Nutrition Program
- Children's Special Services (CSS)
- HUGS Home Visitation Program
- Dental care

Adult Services:

- Primary Care, including minor illnesses, physicals, pap smears, colorectal, and other tests to screen for cancer.
- Tuberculosis diagnosis, treatment, and follow-up.
- Immunizations against influenza (flu), pneumonia, and tetanus boosters.
- Confidential diagnosis, treatment, and counseling for Sexually Transmitted Diseases, including HIV/AIDS.
- WIC (Women, Infants and Children) Nutrition Program
- Family Planning

Other Services:

- Vital Records: Birth and Death Certificates
- Health Education: provides health related educational programs in the community.
- Environmental Health Services: Inspection of food service establishments, hotels, public swimming pools, bed and breakfast establishments, campgrounds, tattoo and body piercing studios, childcare facilities, and schools.
- Emergency Preparedness: Serves as a community partner in the protection against the onset of epidemics and other possible bio-hazard events.

The mission of the Tennessee Department of Health is to protect, promote and improve the health and prosperity of people in Tennessee.

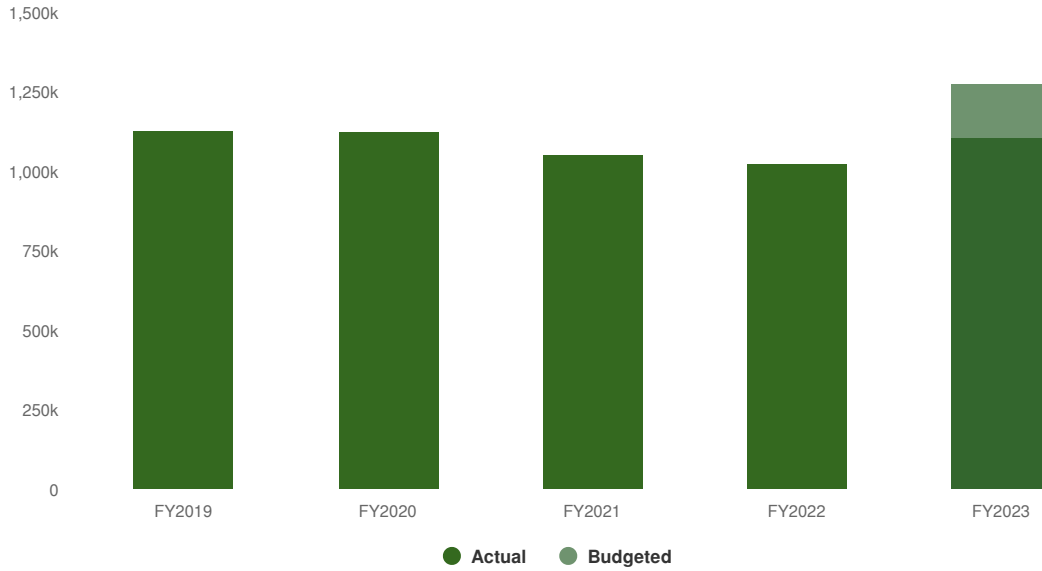
For more information, please visit [Health \(tn.gov\)](https://www.tn.gov/health.html) (<https://www.tn.gov/health.html>)

Expenditures Summary

\$1,275,389 **\$1,275,389**
(% vs. prior year)

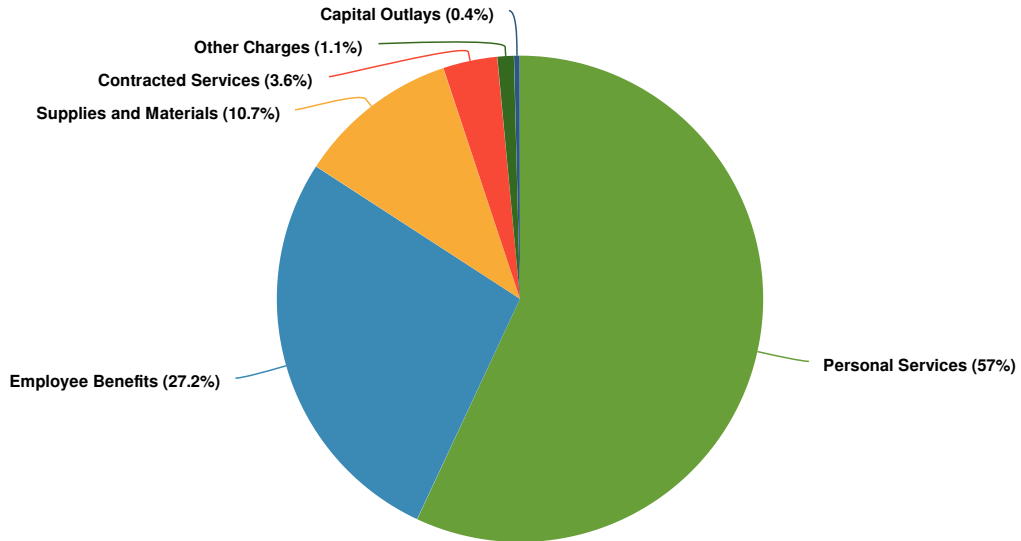


Health Department Proposed and Historical Budget vs. Actual

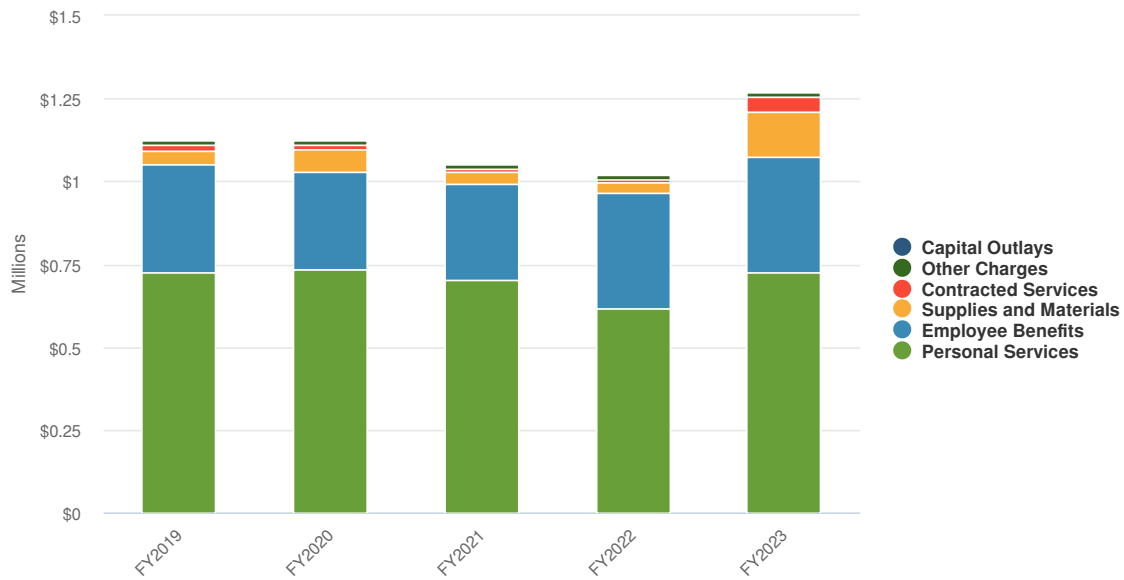


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
Local Health Center - Medical Personnel - General	101-E-55110-131-000-00000-000	\$0	\$171	\$0	\$0
Other Local Health Services - Medical Personnel -	101-E-55190-131-000-00000-000	\$648,416	\$562,390	\$593,059	\$777,281
Other Local Health Services - Longevity Pay - Gene	101-E-55190-186-000-00000-000	\$18,200	\$17,100	\$14,100	\$18,800
Other Public Health And Welfare - Clerical Personn	101-E-55900-162-000-00000-000	\$35,093	\$37,916	\$38,192	\$45,140
Other Public Health And Welfare - Longevity Pay -	101-E-55900-186-000-00000-000	\$900	\$1,000	\$0	\$1,100
Total Personal Services:		\$702,608	\$618,577	\$645,351	\$842,321
Employee Benefits					
Local Health Center - Social Security - General	101-E-55110-201-000-00000-000	\$0	\$11	\$0	\$0
Local Health Center - State Retirement - General	101-E-55110-204-000-00000-000	\$0	\$16	\$0	\$0
101 E 55110 205 000 00000 000 description	101-E-55110-205-000-00000-000	\$0	\$448	\$0	\$0
Local Health Center - Unemployment Compensation -	101-E-55110-210-000-00000-000	\$0	\$1	\$0	\$0
Local Health Center - Employer Medicare Liability	101-E-55110-212-000-00000-000	\$0	\$2	\$0	\$0
Other Local Health Services - Social Security - Ge	101-E-55190-201-000-00000-000	\$39,153	\$33,994	\$36,106	\$58,034



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Local Health Services - State Retirement - G	101-E-55190-204-000-00000-000	\$60,996	\$53,024	\$64,541	\$103,785
Other Local Health Services - Employee And Dependents	101-E-55190-205-000-00000-000	\$162,806	\$232,132	\$165,937	\$186,064
Other Local Health Services - Unemployment Compensation	101-E-55190-210-000-00000-000	\$410	\$416	\$719	\$1,800
Other Local Health Services - Employer Medicare Liability	101-E-55190-212-000-00000-000	\$9,157	\$7,950	\$8,444	\$20,485
Other Local Health Services - Other Fringe Benefit	101-E-55190-299-000-00000-000	\$0	\$0	\$0	\$8,112
Other Public Health And Welfare - Social Security	101-E-55900-201-000-00000-000	\$2,016	\$2,178	\$2,172	\$2,457
Other Public Health And Welfare - State Retirement	101-E-55900-204-000-00000-000	\$3,293	\$3,561	\$4,060	\$4,755
Other Public Health And Welfare - Employee And Dependent	101-E-55900-205-000-00000-000	\$11,629	\$11,629	\$9,840	\$11,629
Other Public Health And Welfare - Unemployment Compensation	101-E-55900-210-000-00000-000	\$56	\$30	\$42	\$100
Other Public Health And Welfare - Employer Medicare	101-E-55900-212-000-00000-000	\$472	\$509	\$508	\$575
Total Employee Benefits:		\$289,987	\$345,900	\$292,368	\$397,796
Contracted Services					
Local Health Center - Communication - General	101-E-55110-307-000-00000-000	\$5,199	\$5,779	\$5,259	\$6,240
Local Health Center - Contracts With Private Agency	101-E-55110-312-000-00000-000	\$0	\$0	\$1,499	\$2,583
Local Health Center - Maintenance And Repair Services	101-E-55110-336-000-00000-000	\$287	\$438	\$3,459	\$7,000
Other Local Health Services - Communication - General	101-E-55190-307-000-00000-000	\$0	\$0	\$252	\$9,863
Other Local Health Services - Travel - General	101-E-55190-355-000-00000-000	\$1,421	\$3,096	\$4,086	\$20,000
Other Local Health Services - Other Contracted Services	101-E-55190-399-000-00000-000	\$0	\$0	\$350	\$400
Total Contracted Services:		\$6,907	\$9,313	\$14,905	\$46,086
Supplies and Materials					
Local Health Center - Custodial Supplies - General	101-E-55110-410-000-00000-000	\$1,921	\$1,904	\$951	\$2,500
Local Health Center - Drugs And Medical Supplies -	101-E-55110-413-000-00000-000	\$11,339	\$2,799	\$6,202	\$15,000
Local Health Center - Instructional Supplies - General	101-E-55110-429-000-00000-000	\$0	\$0	\$6,261	\$9,597
Local Health Center - Office Supplies - General	101-E-55110-435-000-00000-000	\$5,157	\$8,098	\$6,051	\$9,000
Local Health Center - Utilities - General	101-E-55110-452-000-00000-000	\$18,795	\$18,925	\$19,491	\$26,680
Other Local Health Services - Instructional Supplies	101-E-55190-429-000-00000-000	\$0	\$0	\$60	\$53,948



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Local Health Services - Other Supplies And M	101-E-55190-499-000-00000-000	\$0	\$2,500	\$1,806	\$20,000
Other Public Health And Welfare - Office Supplies	101-E-55900-435-000-00000-000	\$196	\$0	\$0	\$200
Total Supplies and Materials:		\$37,408	\$34,227	\$40,822	\$136,925
Other Charges					
Local Health Center - Building And Contents Insura	101-E-55110-502-000-00000-000	\$2,260	\$2,260	\$2,260	\$2,260
Local Health Center - Liability Insurance - Genera	101-E-55110-506-000-00000-000	\$4,158	\$4,158	\$4,158	\$4,158
Local Health Center - Workmans Compensation Insura	101-E-55110-513-000-00000-000	\$2,291	\$2,291	\$2,291	\$2,291
Other Local Health Services - Liability Insurance	101-E-55190-506-000-00000-000	\$4,900	\$4,900	\$4,900	\$4,900
Other Public Health And Welfare - Liability Insura	101-E-55900-506-000-00000-000	\$190	\$190	\$190	\$190
Other Public Health And Welfare - Workmans Compens	101-E-55900-513-000-00000-000	\$75	\$75	\$75	\$75
Total Other Charges:		\$13,874	\$13,874	\$13,874	\$13,874
Capital Outlays					
Building Improvements	101-E-55110-707-000-00000-000	\$0	\$0	\$92,165	\$92,165
Local Health Center - Office Equipment - General	101-E-55110-719-000-00000-000	\$2,769	\$0	\$2,299	\$5,000
Total Capital Outlays:		\$2,769	\$0	\$94,464	\$97,165
Total Expense Objects:		\$1,053,553	\$1,021,891	\$1,101,785	\$1,534,167



Libraries

Alesia Burnley

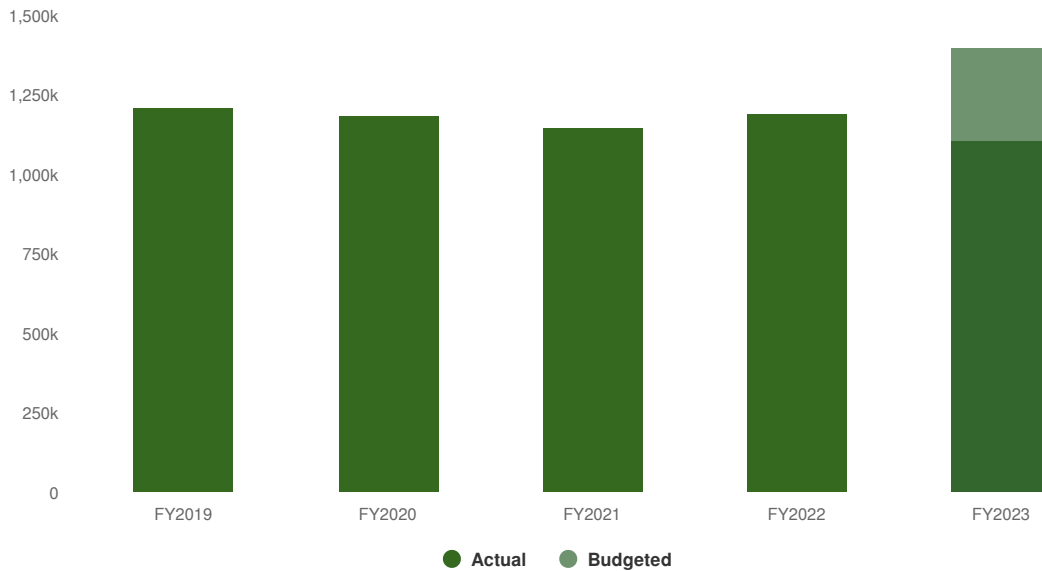
Director

The mission of the Wilson County Library System is to serve the county as a resource center by providing library materials which satisfy information needs, assist in reaching educational goals, and promote the creative use of leisure time. The library will provide programs and services for the public and will make the county residents aware of the resources and services provided. The Wilson County Library Board will provide these services and materials through libraries in Lebanon, Mt. Juliet, and Watertown.

Expenditures Summary

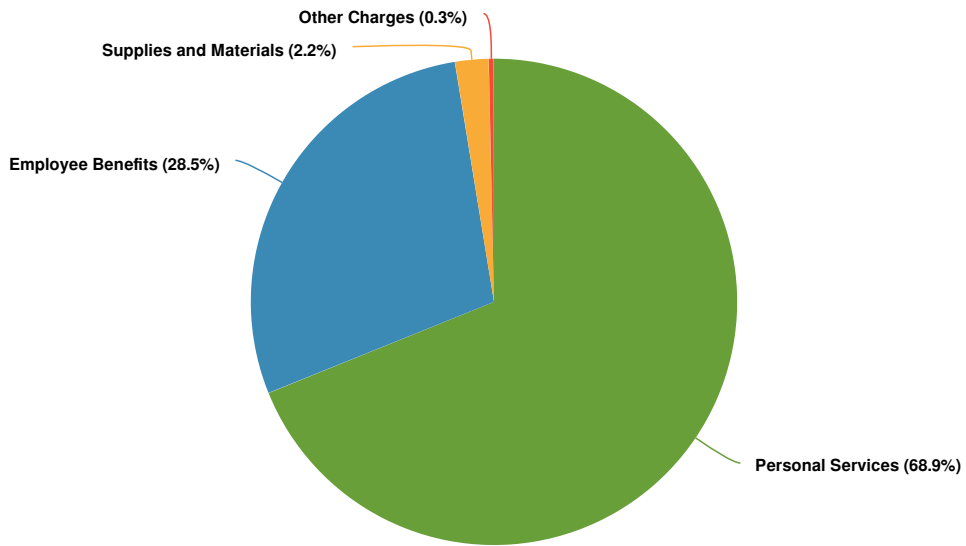
\$1,397,342 **\$1,397,342**
(% vs. prior year)

Libraries Proposed and Historical Budget vs. Actual

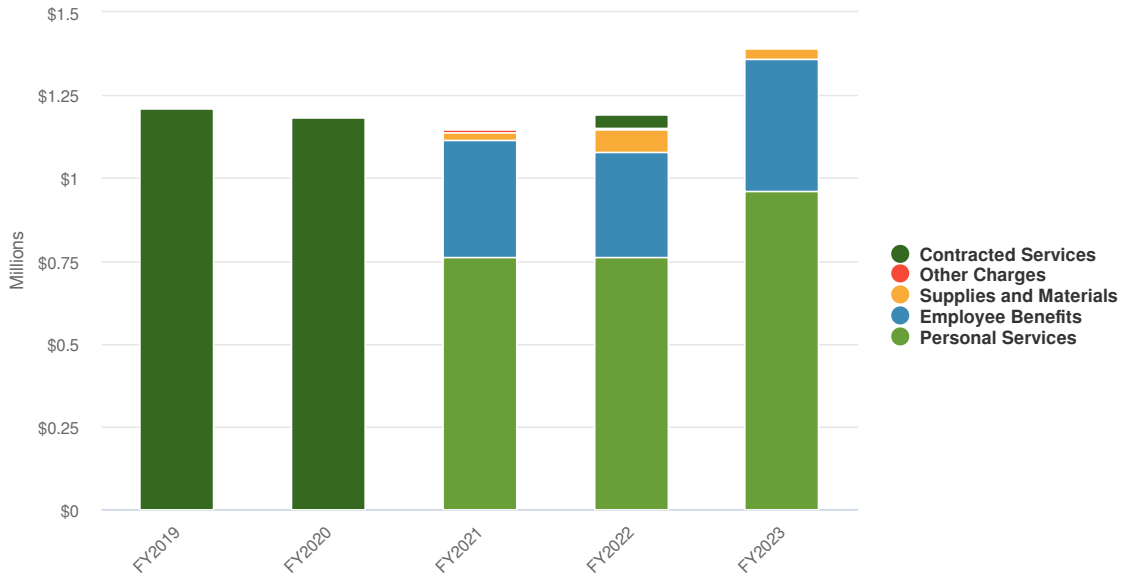


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Librarians - Lebanon	101-E-56500-129-000-00000-000	\$386,075	\$366,863	\$395,657	\$453,615
Libraries - Mt. Juliet	101-E-56500-129-000-00001-000			\$276,071	
Libraries - Watertown -	101-E-56500-129-000-00002-000			\$70,427	
Libraries - Mt. Juliet	101-E-56501-129-000-00000-000	\$317,009	\$329,952	\$0	\$435,488
Libraries - Watertown	101-E-56502-129-000-00000-000	\$59,962	\$62,935	\$0	\$137,978
Total Personal Services:		\$763,046	\$759,751	\$742,155	\$1,027,081
Employee Benefits					
101 E 56500 201 000 00000 000 description	101-E-56500-201-000-00000-000	\$22,777	\$21,509	\$27,841	\$28,125
Libraries - Mt. Juliet - Social Security	101-E-56500-201-000-00001-000			\$16,460	
Libraries - Watertown - Social Security	101-E-56500-201-000-00002-000			\$3,413	
101 E 56500 204 000 00000 000 description	101-E-56500-204-000-00000-000	\$33,545	\$31,984	\$47,595	\$54,434
Libraries - Mt. Juliet - State Retirement	101-E-56500-204-000-00001-000			\$28,644	
Libraries - Watertown - State Retirement	101-E-56500-204-000-00002-000			\$5,830	
101 E 56500 205 000 00000 000 description	101-E-56500-205-000-00000-000	\$128,324	\$103,873	\$91,467	\$115,074
Employee & Dependent Insurance - Mt Juliet	101-E-56500-205-000-00000-001			\$48,752	
Libraries - Mt. Juliet - Employee & Depend. Insura	101-E-56500-205-000-00001-000			\$48,752	
Libraries - Watertown - Employee & Depend Insuranc	101-E-56500-205-000-00002-000			\$8,275	
101 E 56500 210 000 00000 000 description	101-E-56500-210-000-00000-000	\$702	\$417	\$632	\$1,550
Libraries - Mt. Juliet - Unemployment Compensation	101-E-56500-210-000-00001-000			\$373	
101 E 56500 212 000 00000 000 description	101-E-56500-212-000-00000-000	\$5,327	\$5,031	\$6,440	\$6,578
Libraries - Mt. Juliet - Employer Medicare	101-E-56500-212-000-00001-000			\$3,849	
Libraries - Watertown - Employer Medicare	101-E-56500-212-000-00002-000			\$944	
101 E 56501 201 000 00000 000 description	101-E-56501-201-000-00000-000	\$19,240	\$20,061	\$0	\$27,000
101 E 56501 204 000 00000 000 description	101-E-56501-204-000-00000-000	\$29,006	\$30,150	\$0	\$52,260
101 E 56501 205 000 00000 000 description	101-E-56501-205-000-00000-000	\$86,668	\$80,595	\$0	\$80,595
101 E 56501 210 000 00000 000 description	101-E-56501-210-000-00000-000	\$0	\$232	\$0	\$1,100



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Medicare	101-E-56501-212-000-00000-000	\$4,500	\$4,692	\$0	\$6,315
Social Security	101-E-56502-201-000-00000-000	\$3,533	\$3,686	\$0	\$8,555
State Retirement	101-E-56502-204-000-00000-000	\$5,487	\$5,625	\$0	\$16,558
Employee And Dependent Insurance	101-E-56502-205-000-00000-000	\$11,629	\$11,629	\$0	\$11,629
Unemployment Compensation	101-E-56502-210-000-00000-000	\$0	\$46	\$0	\$287
Employer Medicare Liability	101-E-56502-212-000-00000-000	\$826	\$862	\$0	\$2,001
Total Employee Benefits:		\$351,564	\$320,390	\$339,268	\$412,061
Contracted Services					
Libraries - Contributions - General	101-E-56500-316-000-00000-000	\$0	\$18,183	\$0	\$0
Libraries - Contributions - General	101-E-56501-316-000-00000-000	\$0	\$17,678	\$0	\$0
Libraries - Contributions - General	101-E-56502-316-000-00000-000	\$0	\$2,272	\$0	\$0
Total Contracted Services:		\$0	\$38,133	\$0	\$0
Supplies and Materials					
Other Supplies	101-E-56500-499-000-00000-000	\$7,446	\$56,251	\$6,076	\$23,486
Libraries - Watertown - Other Supplies & Materials	101-E-56500-499-000-00002-000			\$12,063	
Other Supplies	101-E-56501-499-000-00000-000	\$2,244	\$0	\$0	\$0
Other Supplies And Materials	101-E-56502-499-000-00000-000	\$14,326	\$11,500	\$0	\$7,555
Total Supplies and Materials:		\$24,016	\$67,751	\$18,139	\$31,041
Other Charges					
Liability Insurance	101-E-56500-506-000-00000-000	\$1,715	\$1,715	\$1,715	\$1,715
Libraries - Mt. Juliet - Liability Insurance	101-E-56500-506-000-00001-000			\$1,505	
Libraries - Watertown - Liability Insurance	101-E-56500-506-000-00002-000			\$280	
Workmans Comp Insurance	101-E-56500-513-000-00000-000	\$615	\$615	\$615	\$615
Libraries - Mt. Juliet - Workman's Comp Insurance	101-E-56500-513-000-00001-000			\$536	
Libraries - Watertown - Workman's Comp.	101-E-56500-513-000-00002-000			\$100	
Liability Insurance	101-E-56501-506-000-00000-000	\$1,505	\$1,505	\$0	\$1,505
Workmans Comp Insurance	101-E-56501-513-000-00000-000	\$536	\$536	\$0	\$536



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Liability Insurance	101-E-56502-506-000-00000-000	\$1,909	\$280	\$0	\$280
Workmans Compensation Insura	101-E-56502-513-000-00000-000	\$100	\$100	\$0	\$100
Total Other Charges:		\$6,380	\$4,751	\$4,751	\$4,751
Total Expense Objects:		\$1,145,006	\$1,190,776	\$1,104,313	\$1,474,934

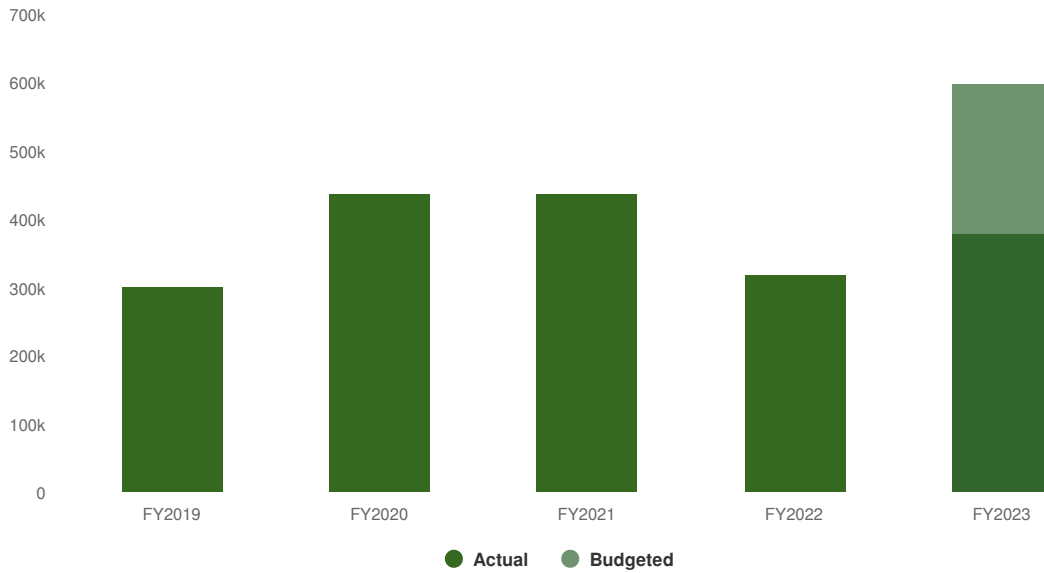


Storm Water Management

Expenditures Summary

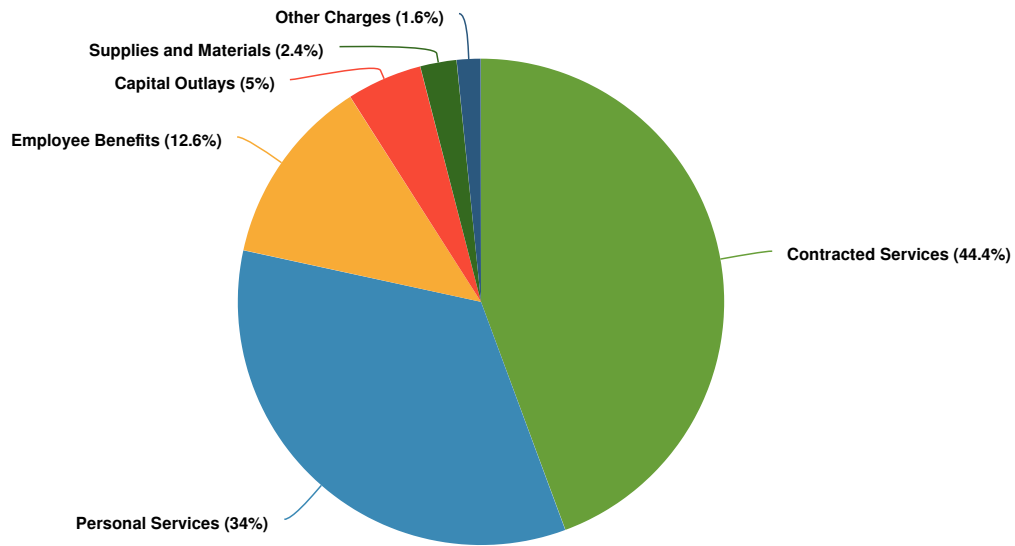
\$599,444 **\$599,444**
(% vs. prior year)

Storm Water Management Proposed and Historical Budget vs. Actual

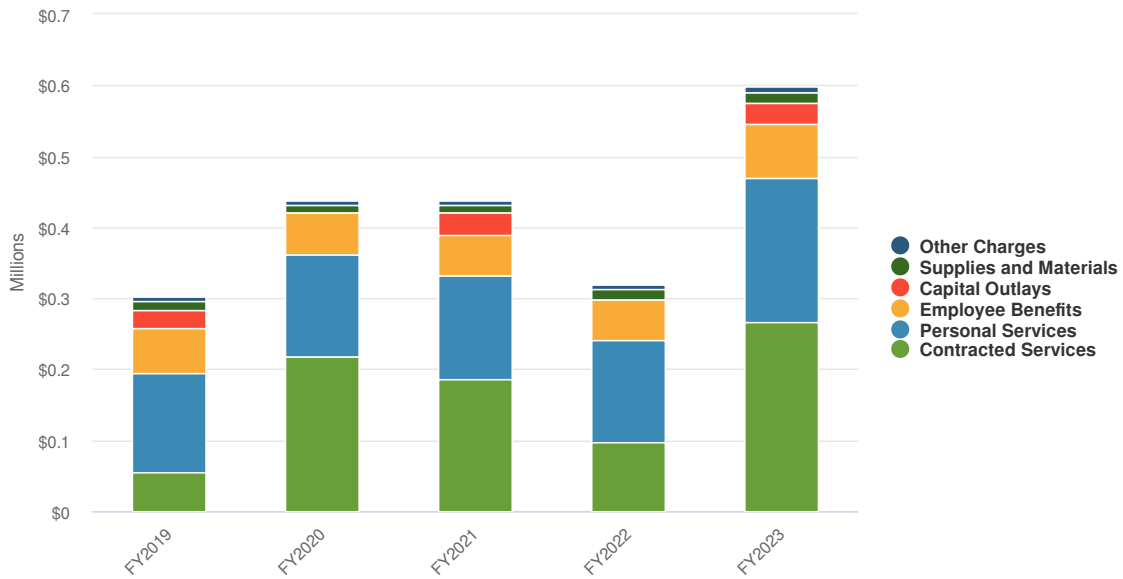


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Storm Water Management - County Official/Administr	101-E-57800-101-000-00000-000	\$61,838	\$61,838	\$76,519	\$90,432
Storm Water Management - Assistant(s) - General	101-E-57800-103-000-00000-000	\$50,729	\$50,753	\$56,126	\$66,326
Storm Water Management - Clerical Personnel - Gene	101-E-57800-162-000-00000-000	\$28,881	\$28,881	\$32,683	\$38,622
Storm Water Management - Temporary Personnel - Gen	101-E-57800-168-000-00000-000	\$1,675	\$0	\$0	\$5,275
Storm Water Management - Longevity Pay - General	101-E-57800-186-000-00000-000	\$1,800	\$2,100	\$2,400	\$3,400
Total Personal Services:		\$144,923	\$143,573	\$167,729	\$204,055
Employee Benefits					
Storm Water Management - Social Security - General	101-E-57800-201-000-00000-000	\$8,330	\$8,279	\$9,875	\$12,652
Storm Water Management - State Retirement - Genera	101-E-57800-204-000-00000-000	\$13,107	\$13,137	\$17,830	\$24,487
Storm Water Management - Employee And Dependent In	101-E-57800-205-000-00000-000	\$34,887	\$34,887	\$29,520	\$34,887
Storm Water Management - Unemployment Compensation	101-E-57800-210-000-00000-000	\$84	\$96	\$192	\$300
Storm Water Management - Employer Medicare Liabili	101-E-57800-212-000-00000-000	\$1,948	\$1,936	\$2,310	\$2,959
Total Employee Benefits:		\$58,357	\$58,335	\$59,726	\$75,285
Contracted Services					
Storm Water Management - Communication - General	101-E-57800-307-000-00000-000	\$4,039	\$4,147	\$3,474	\$4,300
Storm Water Management - Consultants - General	101-E-57800-308-000-00000-000	\$39,996	\$38,997	\$40,048	\$40,134
Storm Water Management - Contracts With Other Publ	101-E-57800-310-000-00000-000	\$3,460	\$3,460	\$3,460	\$3,760
Storm Water Management - Dues And Memberships - Ge	101-E-57800-320-000-00000-000	\$0	\$0	\$0	\$500
Storm Water Management - Legal Notices, Recording	101-E-57800-332-000-00000-000	\$0	\$0	\$0	\$500
Storm Water Management - Maintenance And Repair Se	101-E-57800-337-000-00000-000	\$0	\$0	\$0	\$1,000
Storm Water Management - Maintenance And Repair Se	101-E-57800-338-000-00000-000	\$4,068	\$1,352	\$3,591	\$4,000
Storm Water Management - Postal Charges - General	101-E-57800-348-000-00000-000	\$606	\$308	\$3,000	\$3,500
Storm Water Management - Printing, Stationery And	101-E-57800-349-000-00000-000	\$1,928	\$2,200	\$1,300	\$2,500
Storm Water Management - Travel - General	101-E-57800-355-000-00000-000	\$0	\$430	\$0	\$0
Storm Water Management - Other Contracted Services	101-E-57800-399-000-00000-000	\$132,702	\$46,044	\$43,165	\$203,300
Total Contracted Services:		\$186,798	\$96,937	\$98,037	\$263,494
Supplies and Materials					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Storm Water Management - Gasoline - General	101-E-57800-425-000-00000-000	\$4,246	\$6,703	\$7,200	\$7,200
Storm Water Management - Office Supplies - General	101-E-57800-435-000-00000-000	\$4,531	\$4,648	\$3,002	\$4,750
Storm Water Management - Other Supplies And Materi	101-E-57800-499-000-00000-000	\$1,925	\$2,541	\$2,608	\$5,000
Total Supplies and Materials:		\$10,702	\$13,891	\$12,810	\$16,950
Other Charges					
Storm Water Management - Liability Insurance - Gen	101-E-57800-506-000-00000-000	\$1,685	\$1,685	\$1,685	\$1,685
Storm Water Management - Vehicle And Equipment Ins	101-E-57800-511-000-00000-000	\$1,118	\$1,118	\$1,118	\$1,118
Storm Water Management - Workmans Compensation Ins	101-E-57800-513-000-00000-000	\$3,807	\$3,807	\$3,807	\$3,807
Storm Water Management - In-Service/Staff Developm	101-E-57800-524-000-00000-000	\$1,080	\$650	\$400	\$3,000
Total Other Charges:		\$7,690	\$7,260	\$7,010	\$9,610
Capital Outlays					
Storm Water Management - Motor Vehicles - General	101-E-57800-718-000-00000-000	\$30,095	\$0	\$32,882	\$32,882
Total Capital Outlays:		\$30,095	\$0	\$32,882	\$32,882
Total Expense Objects:		\$438,565	\$319,997	\$378,194	\$602,276



Tourism - Visit WilCo

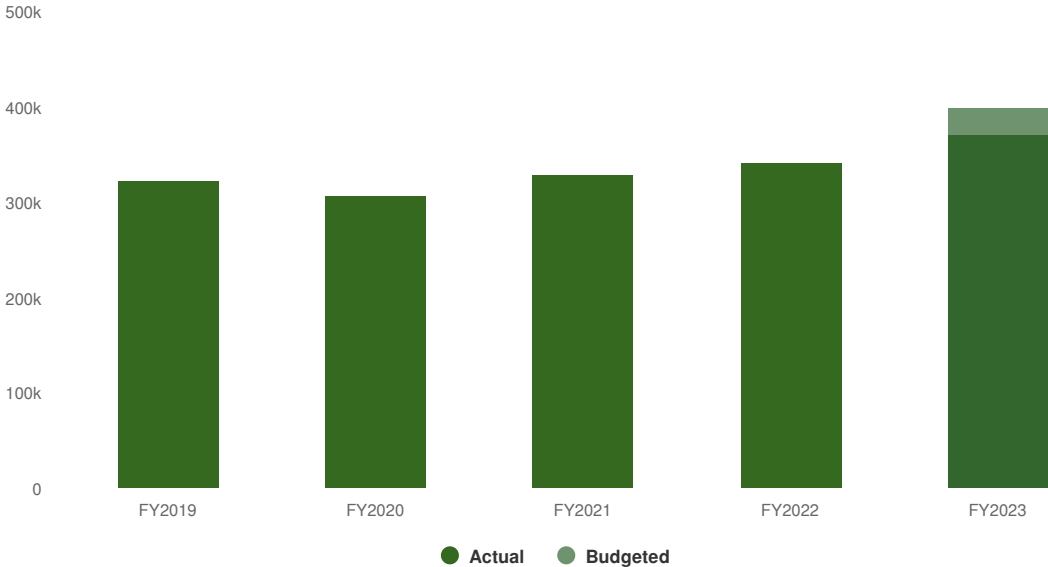


Jason Johnson
Director of Tourism

Expenditures Summary

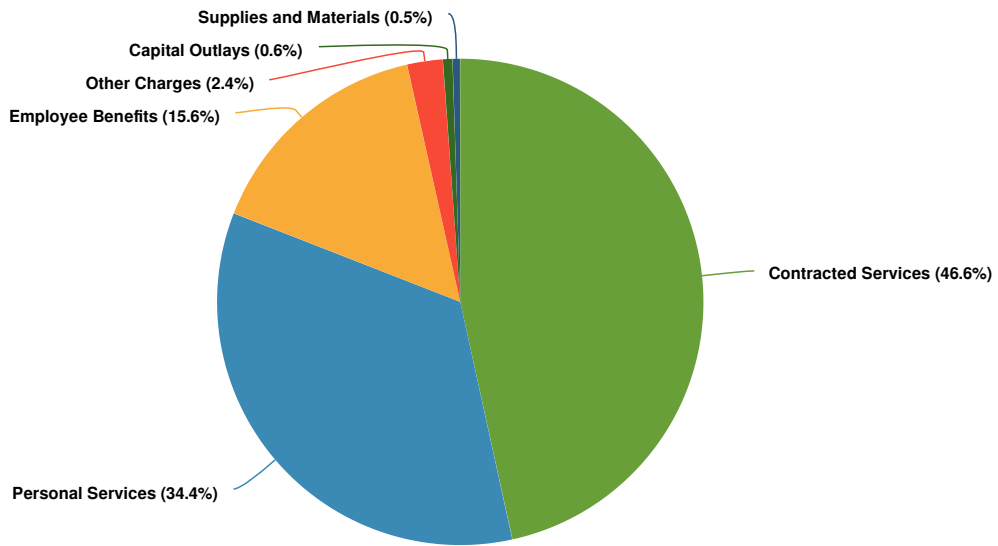
\$398,632 **\$398,632**
(% vs. prior year)

Tourism Proposed and Historical Budget vs. Actual

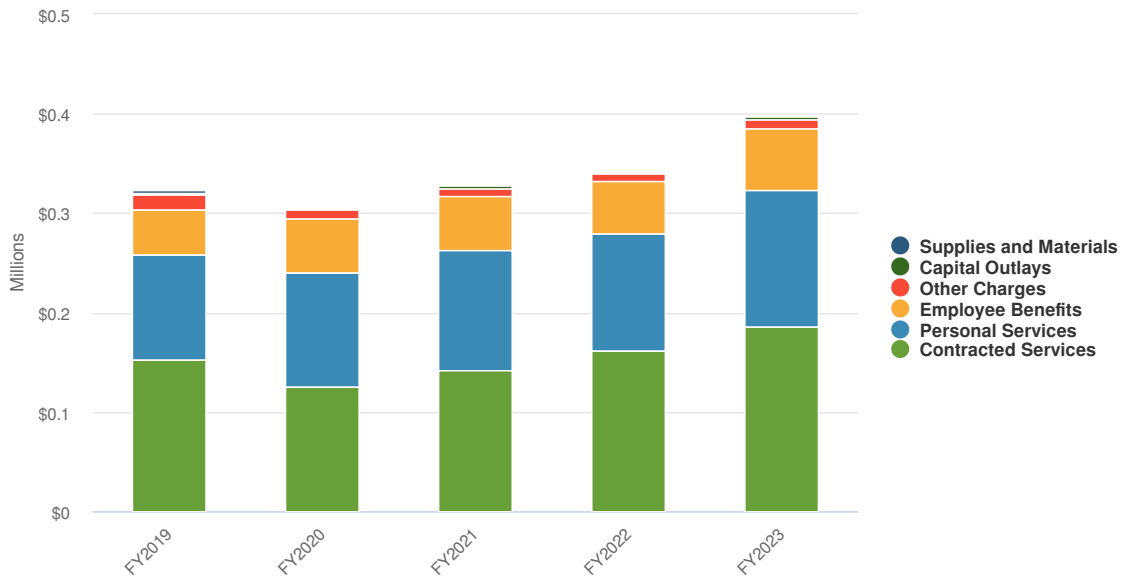


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Tourism - Supervisor/Director - General	101-E-58110-105-000-00000-000	\$57,091	\$57,091	\$54,352	\$64,234
Tourism - Deputy(Ies) - General	101-E-58110-106-000-00000-000	\$33,312	\$32,292	\$36,743	\$40,422
Tourism - Part Time Personnel - General	101-E-58110-169-000-00000-000	\$29,120	\$27,320	\$4,177	\$31,933
Tourism - Longevity Pay - General	101-E-58110-186-000-00000-000	\$200	\$200	\$300	\$400
Part Time Personnel ARPA Grant - Tourism	101-E-58831-169-000-00000-000		\$0	\$0	\$4,000
Total Personal Services:		\$119,723	\$116,903	\$95,572	\$140,989
Employee Benefits					
Tourism - Social Security - General	101-E-58110-201-000-00000-000	\$7,105	\$6,922	\$5,522	\$8,494
Tourism - State Retirement - General	101-E-58110-204-000-00000-000	\$10,955	\$10,697	\$10,159	\$16,439
Tourism - Employee And Dependent Insurance - Gener	101-E-58110-205-000-00000-000	\$34,887	\$34,887	\$23,258	\$34,887
Tourism - Unemployment Compensation - General	101-E-58110-210-000-00000-000	\$75	\$89	\$127	\$200
Tourism - Employer Medicare Liability - General	101-E-58110-212-000-00000-000	\$1,662	\$1,619	\$1,291	\$1,987
Total Employee Benefits:		\$54,684	\$54,213	\$40,357	\$62,007
Contracted Services					
Tourism - Advertising - General	101-E-58110-302-000-00000-000	\$113,569	\$125,862	\$98,907	\$105,000
Tourism - Communication - General	101-E-58110-307-000-00000-000	\$2,290	\$2,779	\$1,769	\$2,500
Tourism - Contributions - General	101-E-58110-316-000-00001-000	\$0	\$0	\$18,596	\$35,000
Tourism - Dues And Memberships - General	101-E-58110-320-000-00000-000	\$5,568	\$5,963	\$5,295	\$6,200
Tourism - Postal Charges - General	101-E-58110-348-000-00000-000	\$219	\$0	\$28	\$500
Tourism - Printing, Stationery And Forms - General	101-E-58110-349-000-00000-000	\$8,416	\$10,141	\$13,199	\$13,949
Tourism - Rentals - General	101-E-58110-351-000-00000-000	\$1,660	\$1,751	\$1,383	\$2,000
Tourism - Travel - General	101-E-58110-355-000-00000-000	\$1,518	\$2,817	\$3,023	\$6,500
Tourism - Other Contracted Services - General	101-E-58110-399-000-00000-000	\$9,173	\$12,526	\$1,772	\$14,000
Advertising ARPA Grant - Tourism	101-E-58831-302-000-00000-000		\$0	\$77,400	\$100,000
Rental ARPA Grant - Tourism	101-E-58831-351-000-00000-000		\$0	\$0	\$10,000
Travel ARPA Grant - Tourism	101-E-58831-355-000-00000-000		\$0	\$6,764	\$13,623
Total Contracted Services:		\$142,414	\$161,839	\$228,136	\$309,272



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Supplies and Materials					
Tourism - Office Supplies - General	101-E-58110-435-000-00000-000	\$1,539	\$632	\$1,902	\$2,000
Total Supplies and Materials:		\$1,539	\$632	\$1,902	\$2,000
Other Charges					
Tourism - Liability Insurance - General	101-E-58110-506-000-00000-000	\$1,071	\$1,071	\$1,071	\$1,071
Tourism - Vehicle & Equipment Insurance- General	101-E-58110-511-000-00000-000	\$200	\$200	\$200	\$200
Tourism - Workmans Compensation Insurance - Genera	101-E-58110-513-000-00000-000	\$216	\$216	\$216	\$216
Tourism - Other Charges - General	101-E-58110-599-000-00000-000	\$7,050	\$5,456	\$4,205	\$8,000
Total Other Charges:		\$8,537	\$6,943	\$5,692	\$9,487
Capital Outlays					
Tourism - Office Equipment - General	101-E-58110-719-000-00000-000	\$1,799	\$0	\$0	\$2,500
Total Capital Outlays:		\$1,799	\$0	\$0	\$2,500
Total Expense Objects:		\$328,696	\$340,531	\$371,659	\$526,255



Veterans Service Office



ZaBrina D. Seay
Director

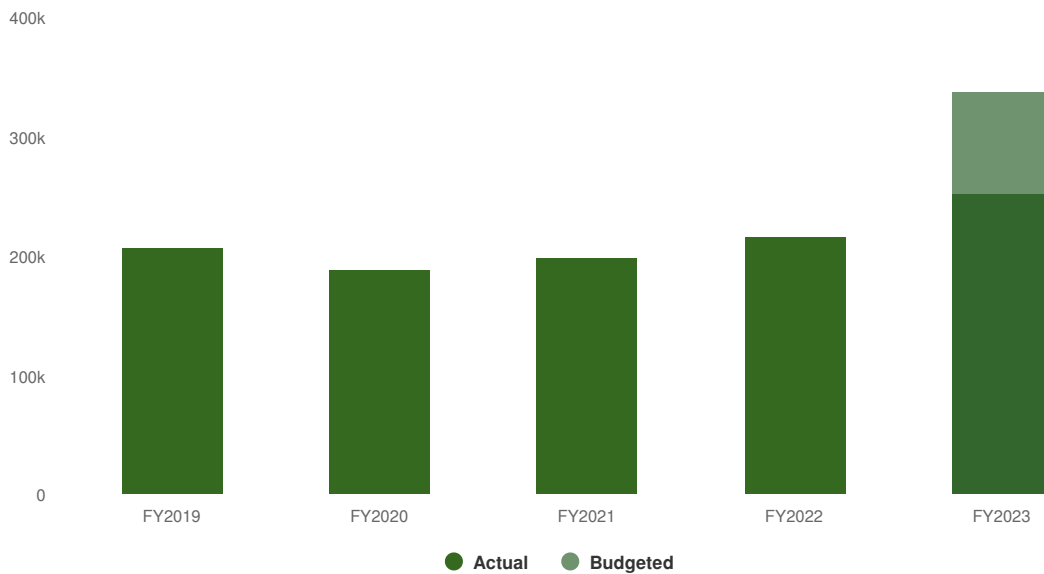
Our Mission:

To serve Wilson County Veterans and their families with dignity and compassion; to be the Veterans' advocate by ensuring they receive quality care, support, entitlements and recognition earned in their service to the nation

Expenditures Summary

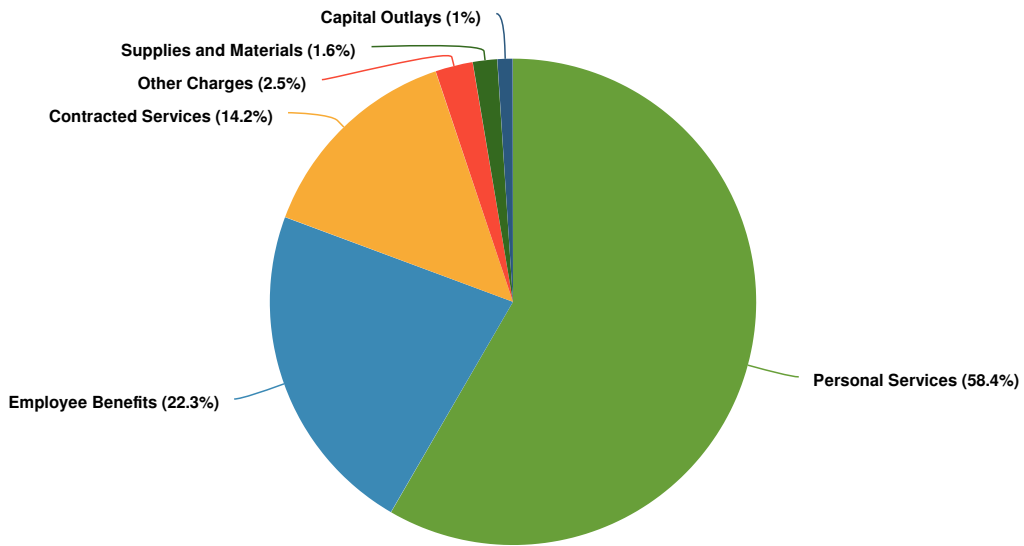
\$337,851 **\$337,851**
(% vs. prior year)

Veterans' Services Proposed and Historical Budget vs. Actual

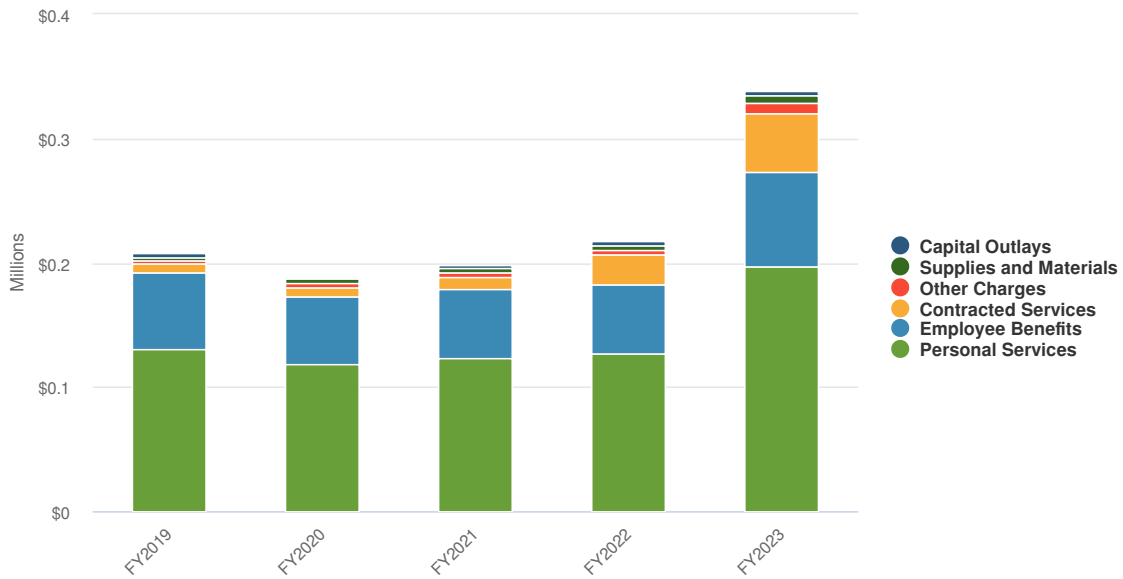


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Veterans Services - Supervisor/Director - General	101-E-58300-105-000-00000-000	\$51,956	\$51,956	\$56,101	\$66,301
Veterans Services - Secretary(s) - General	101-E-58300-161-000-00000-000	\$69,236	\$72,619	\$101,752	\$106,162
Veterans Services - Temporary Personnel - General	101-E-58300-168-000-00000-000	\$0	\$0	\$3,585	\$3,420
Veterans Services - Part Time Personnel - General	101-E-58300-169-000-00000-000	\$0	\$0	\$1,664	\$21,580
Veterans Services - Longevity Pay - General	101-E-58300-186-000-00000-000	\$2,400	\$2,800	\$3,100	\$3,200
Total Personal Services:		\$123,592	\$127,375	\$166,202	\$200,663
Employee Benefits					
Veterans Services - Social Security - General	101-E-58300-201-000-00000-000	\$6,985	\$7,164	\$9,676	\$12,595
Veterans Services - State Retirement - General	101-E-58300-204-000-00000-000	\$11,756	\$11,724	\$17,667	\$24,376
Veterans Services - Employee And Dependent Insuran	101-E-58300-205-000-00000-000	\$34,887	\$34,887	\$29,520	\$34,887
Veterans Services - Unemployment Compensation - Ge	101-E-58300-210-000-00000-000	\$63	\$196	\$212	\$500
Veterans Services - Employer Medicare Liability -	101-E-58300-212-000-00000-000	\$1,634	\$1,675	\$2,263	\$2,946
Total Employee Benefits:		\$55,324	\$55,646	\$59,339	\$75,304
Contracted Services					
Veterans Services - Communication - General	101-E-58300-307-000-00000-000	\$4,568	\$5,750	\$5,528	\$12,736
Veterans Services - Dues And Memberships - General	101-E-58300-320-000-00000-000	\$1,632	\$4,905	\$3,861	\$14,700
Veterans Services - Maintenance And Repair Service	101-E-58300-337-000-00000-000	\$0	\$351	\$1,408	\$5,500
Veterans - Maintenance and Repair	101-E-58300-338-000-00000-000		\$0	\$421	\$1,000
Veterans Services - Postal Charges - General	101-E-58300-348-000-00000-000	\$0	\$0	\$0	\$500
Veterans Services - Rentals - General	101-E-58300-351-000-00000-000	\$2,641	\$2,464	\$2,430	\$7,600
Veterans Services - Travel - General	101-E-58300-355-000-00000-000	\$45	\$3,330	\$887	\$5,857
Other Contracted Services	101-E-58300-399-000-00000-000	\$839	\$7,404	\$1,500	\$2,500
Total Contracted Services:		\$9,726	\$24,204	\$16,035	\$50,393
Supplies and Materials					
Veterans - Gasoline	101-E-58300-425-000-00000-000		\$0	\$34	\$500
Veterans Services - Office Supplies - General	101-E-58300-435-000-00000-000	\$4,042	\$3,758	\$4,110	\$5,000
Total Supplies and Materials:		\$4,042	\$3,758	\$4,144	\$5,500



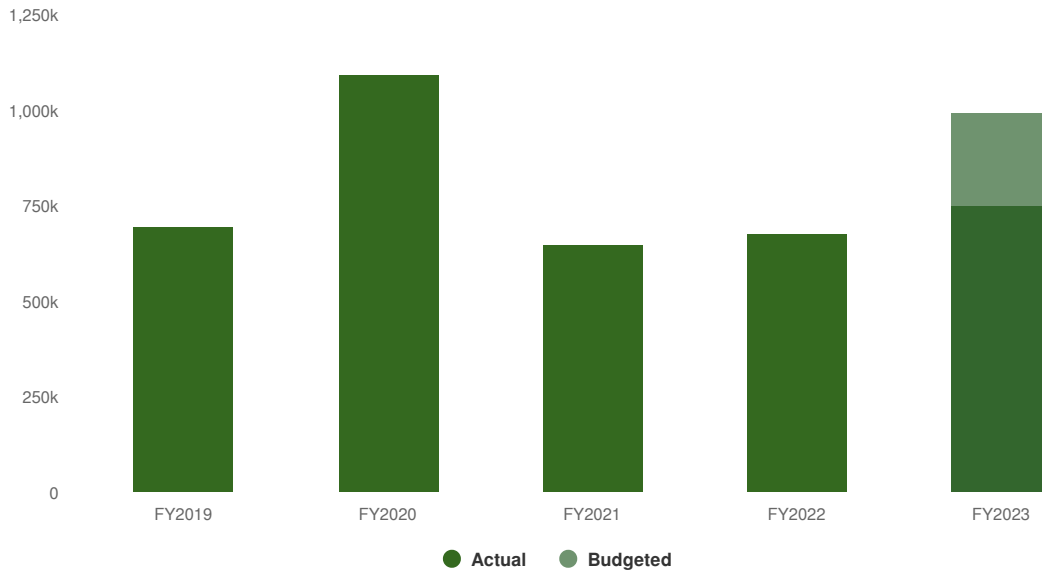
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Charges					
Veterans Services - Building And Contents Insuranc	101-E-58300-502-000-00000-000	\$2,000	\$2,000	\$2,000	\$2,000
Veterans Services - Liability Insurance - General	101-E-58300-506-000-00000-000	\$714	\$714	\$714	\$714
Veterans Services - Vehicle And Equipment Insuranc	101-E-58300-511-000-00000-000	\$500	\$500	\$500	\$500
Veterans Services - Workmans Compensation Insuranc	101-E-58300-513-000-00000-000	\$254	\$254	\$254	\$254
Veterans Services- In-Service/Staff Development	101-E-58300-524-000-00000-000	\$0	\$0	\$1,885	\$5,000
Total Other Charges:		\$3,468	\$3,468	\$5,353	\$8,468
Capital Outlays					
Veterans Services - Office Equipment - General	101-E-58300-719-000-00000-000	\$2,154	\$2,475	\$1,879	\$3,443
Total Capital Outlays:		\$2,154	\$2,475	\$1,879	\$3,443
Total Expense Objects:		\$198,306	\$216,925	\$252,951	\$343,771

Expo Center

Expenditures Summary

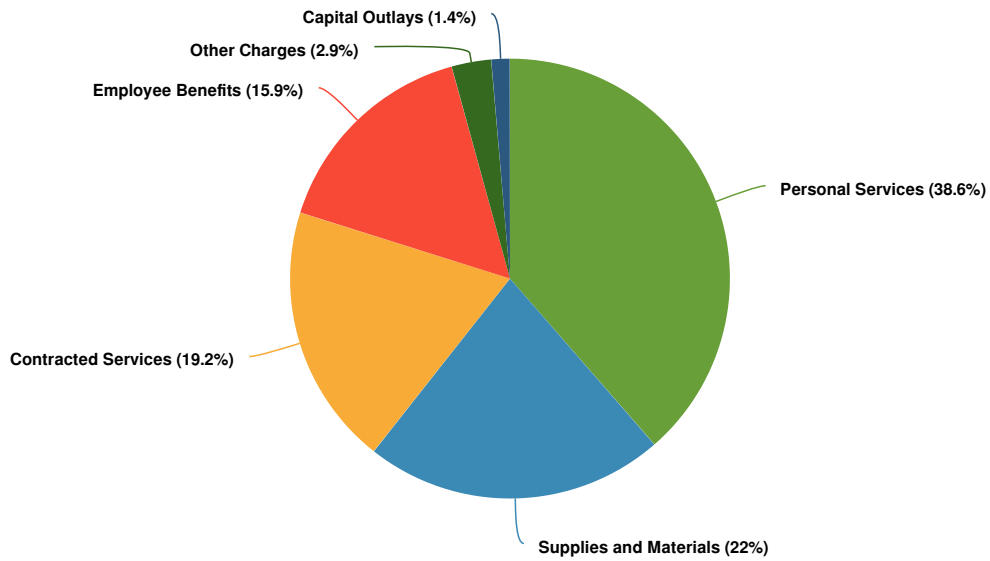
\$993,469 **\$993,469**
(% vs. prior year)

Expo Center Proposed and Historical Budget vs. Actual

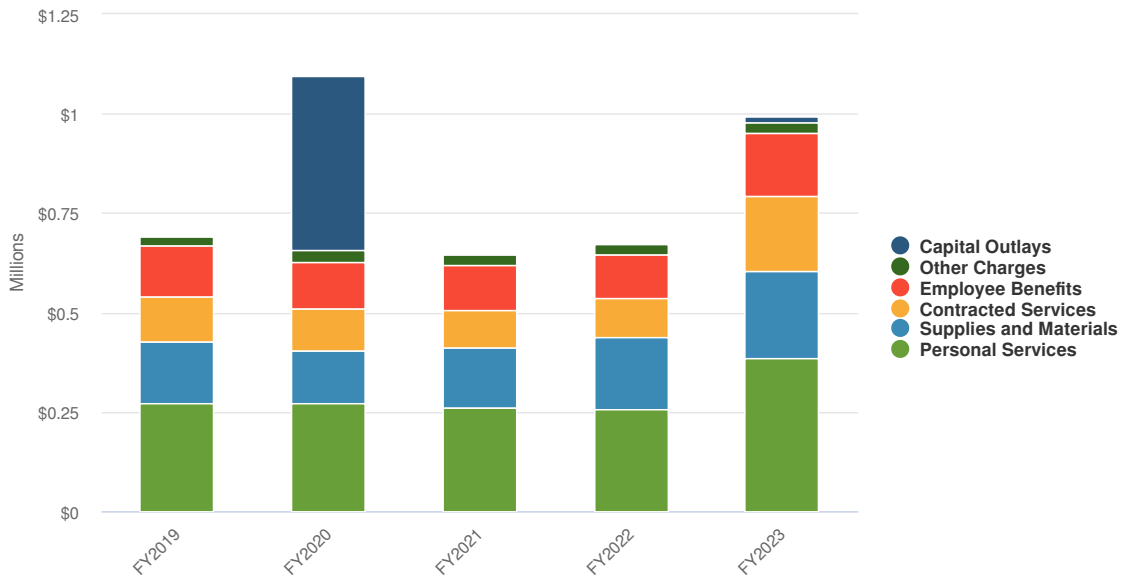


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Supervis	124-E-56900-105-000-00000-000	\$56,143	\$60,232	\$74,163	\$87,647
Other Social, Cultural And Recreational - Deputy(I	124-E-56900-106-000-00000-000	\$57,089	\$65,000	\$71,806	\$84,862
Other Social, Cultural And Recreational - Foremen	124-E-56900-141-000-00000-000	\$30,238	\$49,442	\$47,470	\$56,101
Other Social, Cultural And Recreational - Longevit	124-E-56900-186-000-00000-000	\$1,500	\$1,200	\$1,400	\$1,700
Other Social, Cultural And Recreational - Bonus Pa	124-E-56900-188-000-00000-000	\$12,000	\$0	\$0	\$0
Other Social, Cultural And Recreational - Other Sa	124-E-56900-189-000-00000-000	\$101,936	\$82,419	\$98,612	\$153,215
Total Social, Cultural, and Recreational Services:		\$258,906	\$258,293	\$293,452	\$383,525
Total Personal Services:		\$258,906	\$258,293	\$293,452	\$383,525
Employee Benefits					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Social S	124-E-56900-201-000-00000-000	\$15,420	\$15,357	\$17,515	\$23,779
Other Social, Cultural And Recreational - State Re	124-E-56900-204-000-00000-000	\$23,690	\$23,518	\$31,194	\$46,023
Other Social, Cultural And Recreational - Employee	124-E-56900-205-000-00000-000	\$69,744	\$69,744	\$59,040	\$81,373
Other Social, Cultural And Recreational - Unemploy	124-E-56900-210-000-00000-000	\$777	\$765	\$880	\$1,000
Other Social, Cultural And Recreational - Employer	124-E-56900-212-000-00000-000	\$3,607	\$3,592	\$4,096	\$5,562
Total Social, Cultural, and Recreational Services:		\$113,237	\$112,976	\$112,725	\$157,737
Total Employee Benefits:		\$113,237	\$112,976	\$112,725	\$157,737
Contracted Services					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Advertis	124-E-56900-302-000-00000-000	\$34,303	\$45,012	\$63,198	\$75,000
Other Social, Cultural And Recreational - Communic	124-E-56900-307-000-00000-000	\$16,638	\$7,185	\$6,755	\$26,000
Other Social, Cultural And Recreational - Maintena	124-E-56900-335-000-00000-000	\$4,087	\$11,239	\$14,745	\$25,000
Other Social, Cultural And Recreational - Maintena	124-E-56900-336-000-00000-000	\$12,977	\$14,085	\$17,875	\$20,000
Other Social, Cultural And Recreational - Printing	124-E-56900-349-000-00000-000	\$10,671	\$1,231	\$917	\$3,000
Other Social, Cultural And Recreational - Travel -	124-E-56900-355-000-00000-000	\$6,730	\$4,855	\$15,190	\$26,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Social, Cultural And Recreational - Other Co	124-E-56900-399-000-00000-000	\$8,884	\$11,830	\$9,840	\$16,000
Total Social, Cultural, and Recreational Services:		\$94,289	\$95,437	\$128,520	\$191,000
Total Contracted Services:		\$94,289	\$95,437	\$128,520	\$191,000
Supplies and Materials					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Custodia	124-E-56900-410-000-00000-000	\$7,876	\$11,969	\$11,007	\$15,000
Other Social, Cultural And Recreational - Office S	124-E-56900-435-000-00000-000	\$1,541	\$1,393	\$710	\$5,000
Other Social, Cultural And Recreational - Utilitie	124-E-56900-452-000-00000-000	\$137,806	\$164,091	\$167,922	\$190,000
Other Social, Cultural And Recreational - Other Su	124-E-56900-499-000-00000-000	\$4,883	\$3,319	\$5,187	\$8,843
Total Social, Cultural, and Recreational Services:		\$152,107	\$180,772	\$184,826	\$218,843
Total Supplies and Materials:		\$152,107	\$180,772	\$184,826	\$218,843
Other Charges					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Building	124-E-56900-502-000-00000-000	\$11,500	\$11,500	\$11,500	\$11,500
Other Social, Cultural And Recreational - Liabilit	124-E-56900-506-000-00000-000	\$2,416	\$2,416	\$2,416	\$2,416
Other Social, Cultural And Recreational - Vehicle	124-E-56900-511-000-00000-000	\$1,600	\$1,600	\$1,600	\$1,600
Other Social, Cultural And Recreational - Workmans	124-E-56900-513-000-00000-000	\$7,192	\$7,192	\$7,192	\$7,192
Other Social, Cultural And Recreational - Other Ch	124-E-56900-599-000-00000-000	\$3,924	\$805	\$2,915	\$6,157
Total Social, Cultural, and Recreational Services:		\$26,632	\$23,513	\$25,623	\$28,865
Total Other Charges:		\$26,632	\$23,513	\$25,623	\$28,865
Capital Outlays					
Social, Cultural, and Recreational Services					
Other Social, Cultural And Recreational - Office E	124-E-56900-719-000-00000-000	\$2,858	\$1,434	\$898	\$6,000
Other Social, Cultural And Recreational - Other Eq	124-E-56900-790-000-00000-000	\$0	\$5,062	\$6,238	\$7,499
Total Social, Cultural, and Recreational Services:		\$2,858	\$6,496	\$7,136	\$13,499
Total Capital Outlays:		\$2,858	\$6,496	\$7,136	\$13,499
Total Expense Objects:		\$648,029	\$677,488	\$752,282	\$993,469

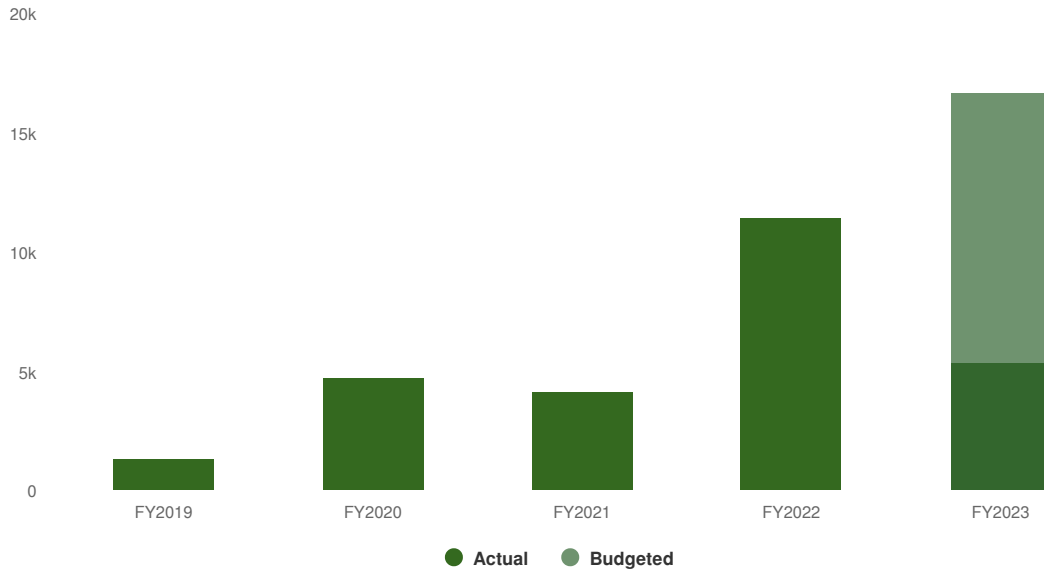


Board of Equalization

Expenditures Summary

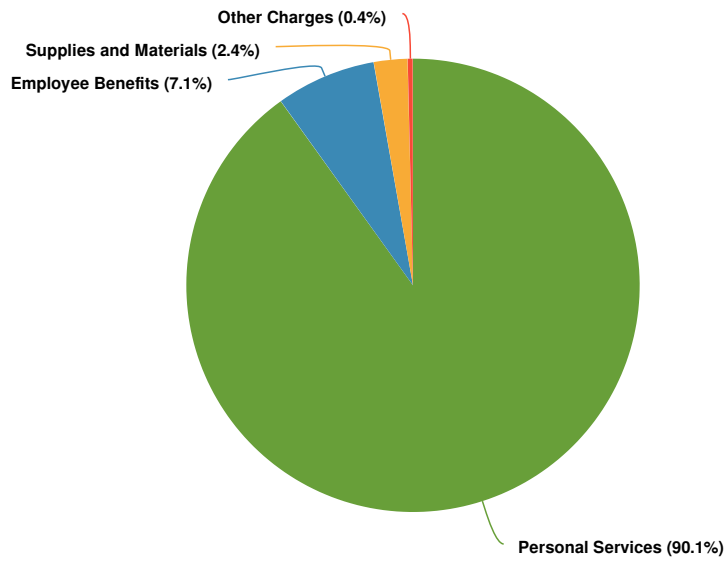
\$16,649 **\$16,649**
(% vs. prior year)

Board of Equalization Proposed and Historical Budget vs. Actual

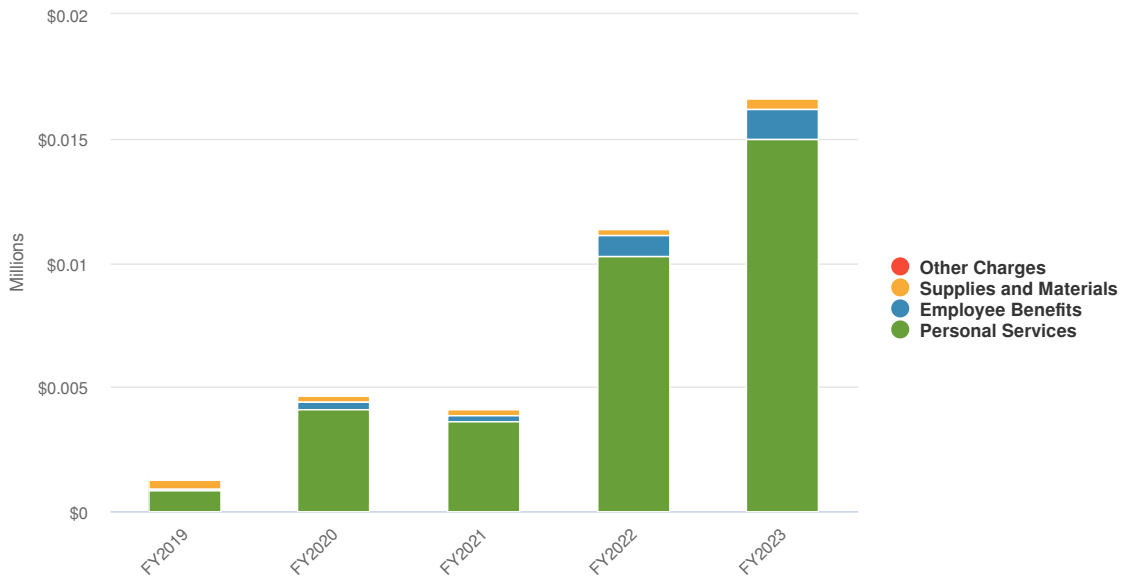


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



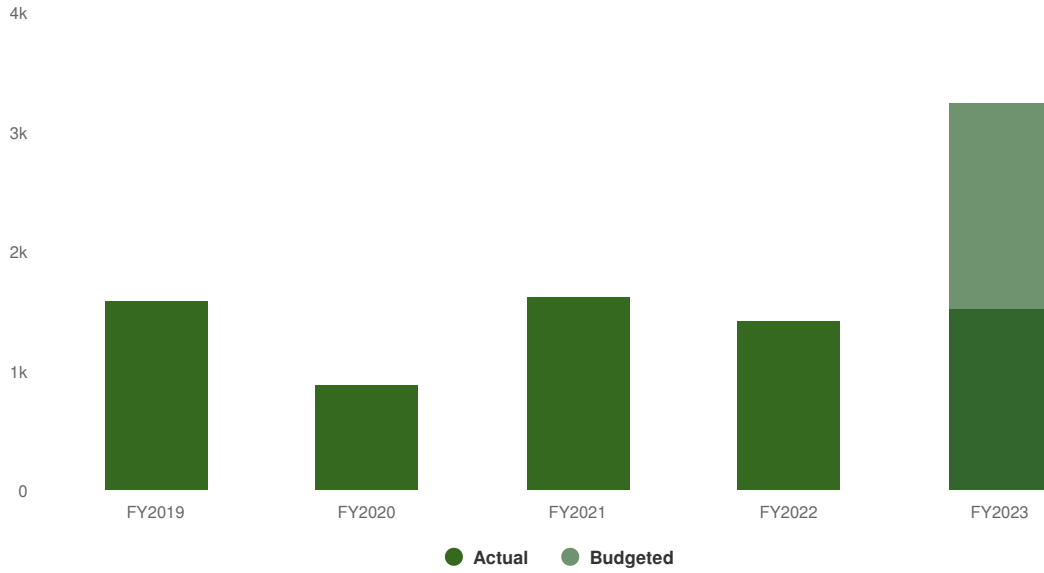
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Board Of Equalization - Board And Committee Member	101-E-51210-191-000-00000-000	\$3,600	\$10,300	\$4,950	\$15,000
Total Personal Services:		\$3,600	\$10,300	\$4,950	\$15,000
Employee Benefits					
Board Of Equalization - Social Security - General	101-E-51210-201-000-00000-000	\$223	\$639	\$251	\$930
Board Of Equalization - Unemployment Compensation	101-E-51210-210-000-00000-000	\$0	\$40	\$43	\$40
Board Of Equalization - Employer Medicare Liabilit	101-E-51210-212-000-00000-000	\$52	\$149	\$59	\$218
Total Employee Benefits:		\$275	\$828	\$353	\$1,188
Supplies and Materials					
Board Of Equalization - Office Supplies - General	101-E-51210-435-000-00000-000	\$216	\$235	\$0	\$400
Total Supplies and Materials:		\$216	\$235	\$0	\$400
Other Charges					
Board Of Equalization - Liability Insurance - Gene	101-E-51210-506-000-00000-000	\$32	\$32	\$32	\$32
Board Of Equalization - Workmans Compensation Insu	101-E-51210-513-000-00000-000	\$29	\$29	\$29	\$29
Total Other Charges:		\$61	\$61	\$61	\$61
Total Expense Objects:		\$4,152	\$11,424	\$5,364	\$16,649

Beer Board

Expenditures Summary

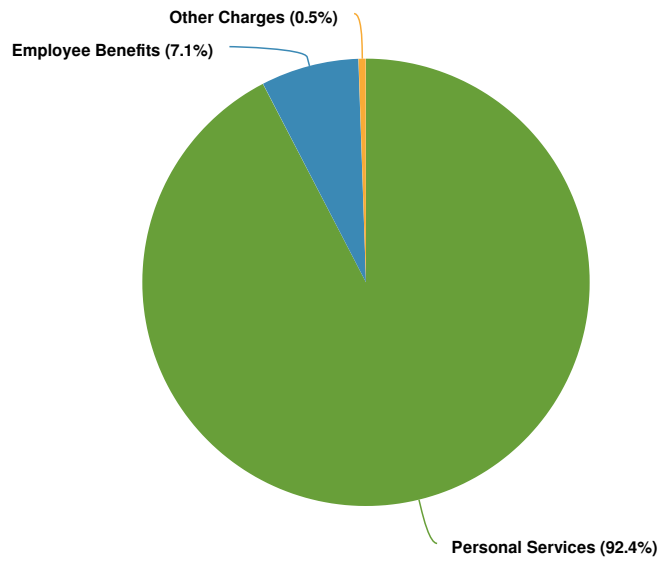
\$3,247 **\$3,247**
(% vs. prior year)

Beer Board Proposed and Historical Budget vs. Actual

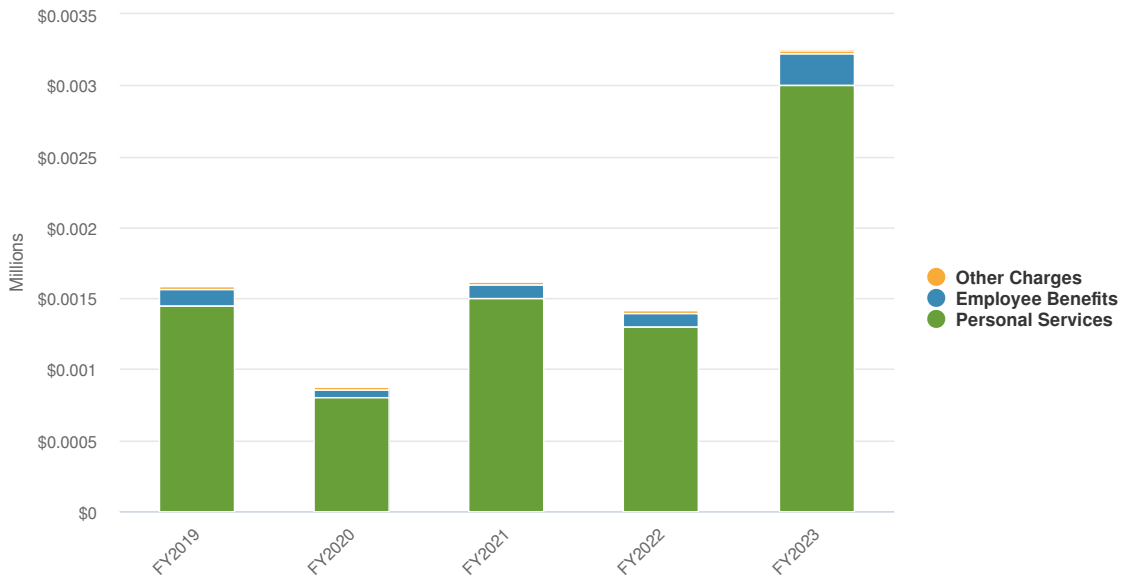


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Beer Board - Board And Committee Members Fees - Ge	101-E-51220-191-000-00000-000	\$1,500	\$1,299	\$1,400	\$3,000
Total Personal Services:		\$1,500	\$1,299	\$1,400	\$3,000
Employee Benefits					
Beer Board - Social Security - General	101-E-51220-201-000-00000-000	\$81	\$81	\$87	\$186
Beer Board - Unemployment Compensation - General	101-E-51220-210-000-00000-000	\$0	\$0	\$0	\$0
Beer Board - Employer Medicare Liability - General	101-E-51220-212-000-00000-000	\$19	\$19	\$20	\$44
Total Employee Benefits:		\$100	\$100	\$108	\$230
Other Charges					
Beer Board - Liability Insurance - General	101-E-51220-506-000-00000-000	\$11	\$11	\$11	\$11
Beer Board - Workmans Compensation Insurance - Gen	101-E-51220-513-000-00000-000	\$6	\$6	\$6	\$6
Total Other Charges:		\$17	\$17	\$17	\$17
Total Expense Objects:		\$1,617	\$1,416	\$1,525	\$3,247

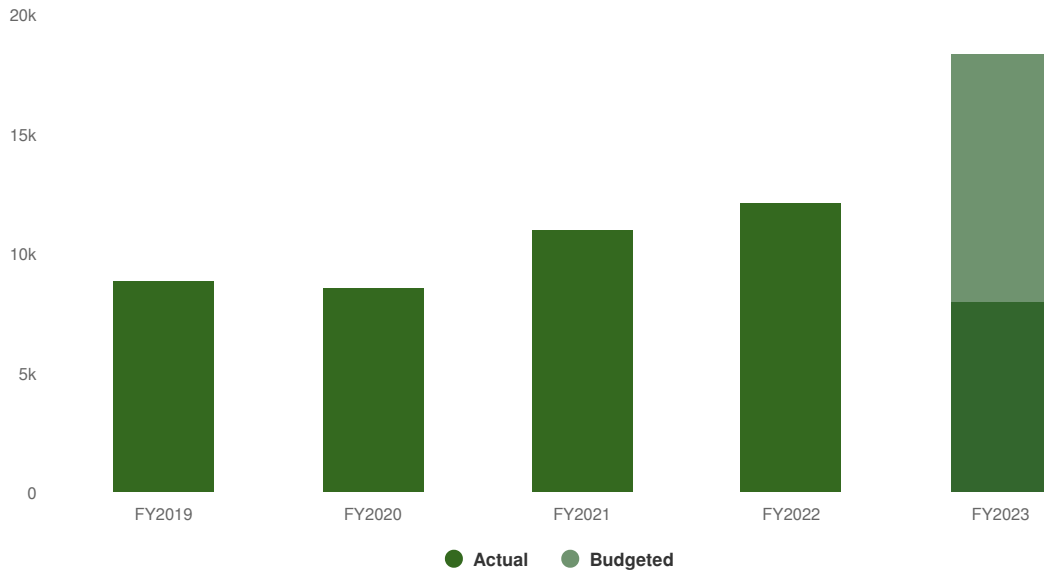


Other Boards and Committees

Expenditures Summary

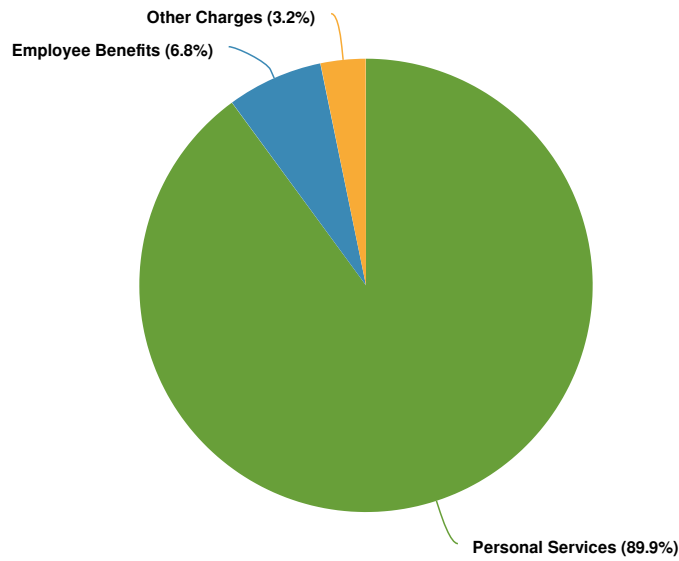
\$18,345 **\$18,345**
(% vs. prior year)

Other Boards and Committees Proposed and Historical Budget vs. Actual

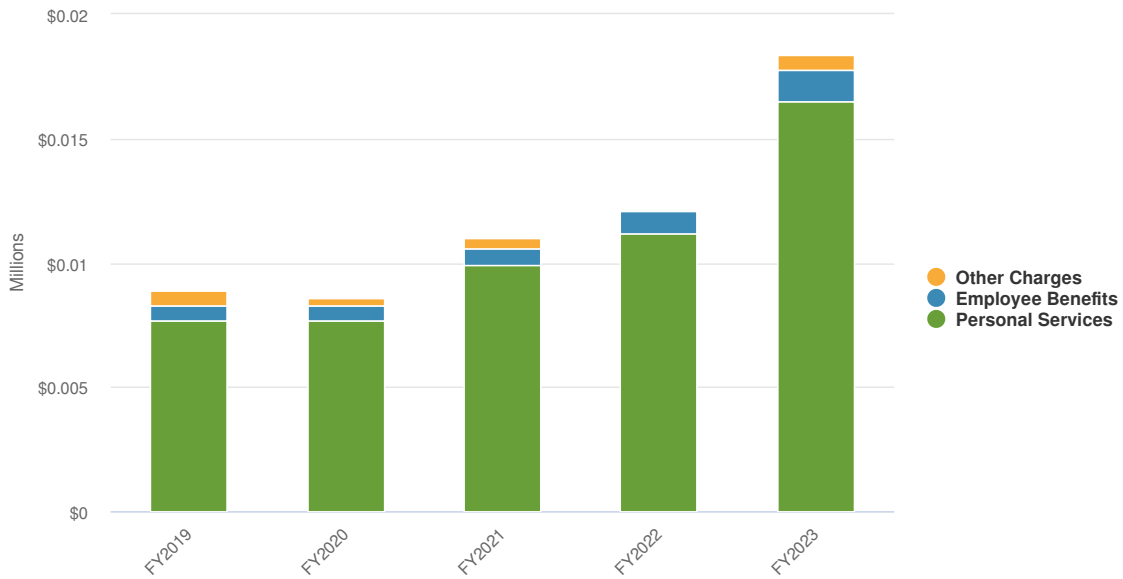


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



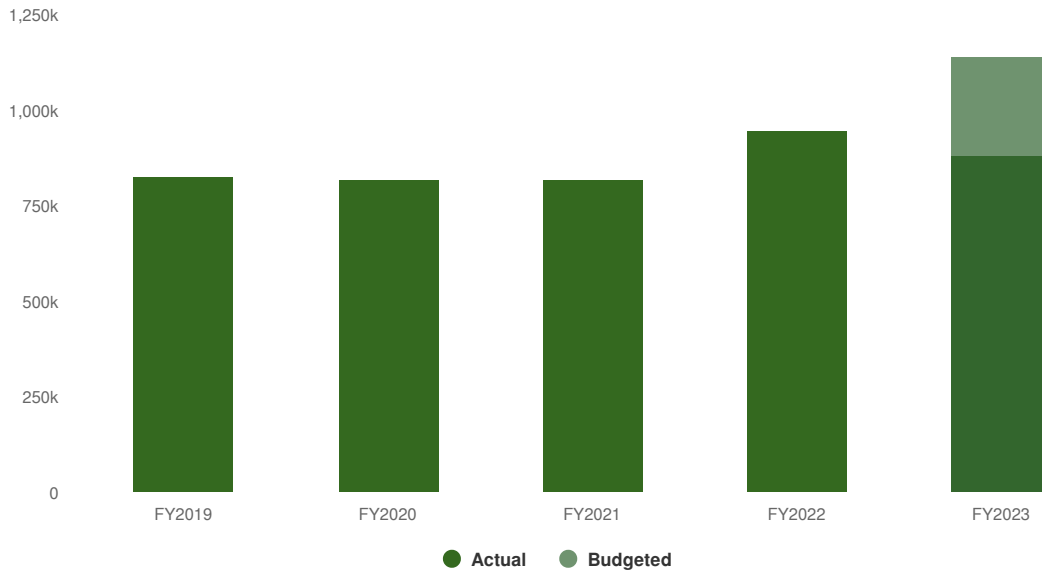
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Boards And Committees - Board And Committee	101-E-51240-191-000-00000-000	\$9,885	\$11,200	\$7,250	\$16,500
Total Personal Services:		\$9,885	\$11,200	\$7,250	\$16,500
Employee Benefits					
Other Boards And Committees - Social Security - Ge	101-E-51240-201-000-00000-000	\$567	\$694	\$505	\$1,017
101 E 51240 204 000 00000 000	101-E-51240-204-000-00000-000		\$0	\$16	\$0
Other Boards And Committees - Unemployment Compens	101-E-51240-210-000-00000-000	\$0	\$0	\$6	\$0
Other Boards And Committees - Employer Medicare Li	101-E-51240-212-000-00000-000	\$134	\$163	\$119	\$238
Total Employee Benefits:		\$701	\$858	\$646	\$1,255
Other Charges					
Other Boards And Committees - Liability Insurance	101-E-51240-506-000-00000-000	\$59	\$59	\$59	\$59
Other Boards And Committees - Workmans Compensatio	101-E-51240-513-000-00000-000	\$31	\$31	\$31	\$31
Other Boards And Committees - Other Charges - Gene	101-E-51240-599-000-00000-000	\$300	\$0	\$0	\$500
Total Other Charges:		\$390	\$90	\$90	\$590
Total Expense Objects:		\$10,976	\$12,148	\$7,986	\$18,345

General Sessions Judges

Expenditures Summary

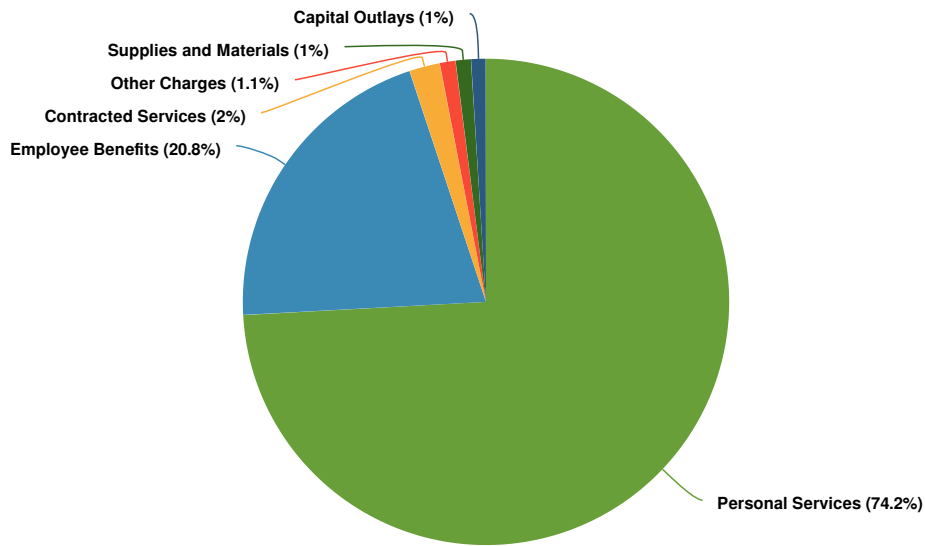
\$1,138,818 **\$1,138,818**
(% vs. prior year)

General Sessions Judges Proposed and Historical Budget vs. Actual

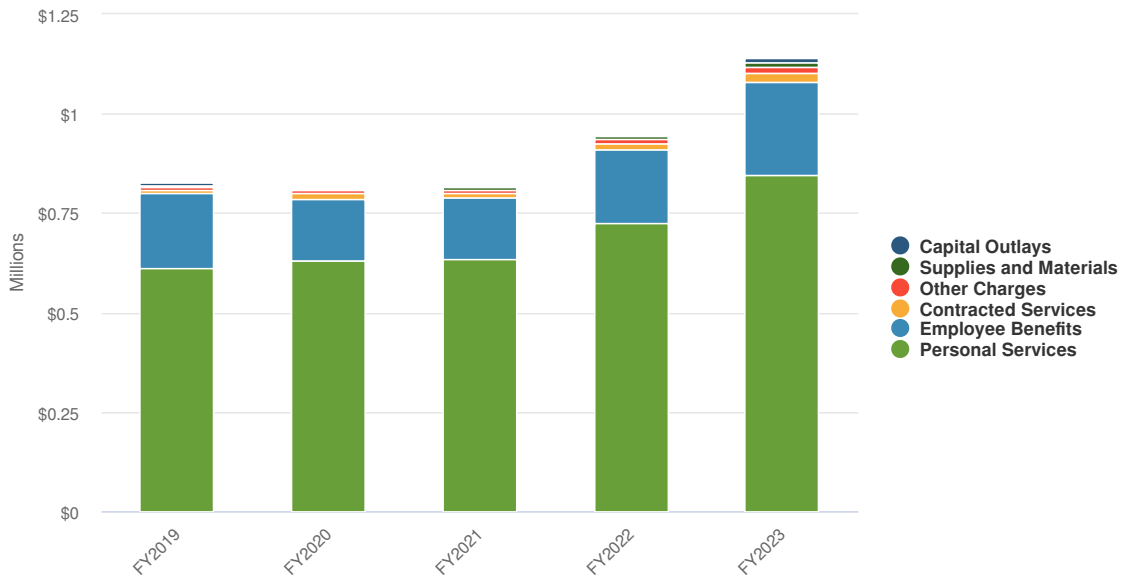


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
General Sessions Judges - Judge(s) - General	101-E-53310-102-000-00000-000	\$521,190	\$527,453	\$467,285	\$559,366
General Sessions Judges - Judge(s) - General	101-E-53310-102-000-00001-000	\$0	\$80,000	\$90,640	\$100,000
General Sessions Judges - Secretary(s) - General	101-E-53310-161-000-00000-000	\$88,164	\$88,164	\$98,696	\$116,636
General Sessions Judges - Temporary Personnel - Ge	101-E-53310-168-000-00001-000	\$5,891	\$12,313	\$3,358	\$35,301
General Sessions Judges - Temporary Personnel - Ge	101-E-53310-168-000-00002-000	\$13,227	\$13,451	\$12,561	\$35,301
General Sessions Judges - Longevity Pay - General	101-E-53310-186-000-00000-000	\$4,600	\$4,800	\$5,000	\$5,000
Total Personal Services:		\$633,072	\$726,181	\$677,541	\$851,604
Employee Benefits					
General Sessions Judges - Social Security - Genera	101-E-53310-201-000-00000-000	\$31,090	\$38,466	\$35,495	\$52,358
General Sessions Judges - State Retirement - Gener	101-E-53310-204-000-00000-000	\$57,926	\$66,445	\$71,515	\$101,339
General Sessions Judges - Employee And Dependent I	101-E-53310-205-000-00000-000	\$58,145	\$69,774	\$59,040	\$69,774
General Sessions Judges - Unemployment Compensatio	101-E-53310-210-000-00000-000	\$132	\$205	\$732	\$800
General Sessions Judges - Employer Medicare Liabil	101-E-53310-212-000-00000-000	\$8,953	\$10,278	\$9,598	\$12,246
Total Employee Benefits:		\$156,247	\$185,168	\$176,380	\$236,517
Contracted Services					
General Sessions Judges - Communication - General	101-E-53310-307-000-00000-000	\$6,194	\$6,292	\$5,046	\$5,900
General Sessions Judges - Dues And Memberships - G	101-E-53310-320-000-00000-000	\$2,790	\$5,642	\$6,259	\$8,000
General Sessions Judges - Postal Charges - General	101-E-53310-348-000-00000-000	\$345	\$322	\$509	\$404
General Sessions Judge - Rentals - General	101-E-53310-351-000-00000-000	\$1,185	\$207	\$0	\$2,000
General Sessions Judges - Travel - General	101-E-53310-355-000-00000-000	\$0	\$1,189	\$3,646	\$6,750
Total Contracted Services:		\$10,513	\$13,653	\$15,459	\$23,054
Supplies and Materials					
General Sessions Judges - Library Books - General	101-E-53310-432-000-00000-000	\$2,491	\$2,591	\$326	\$6,000
General Sessions Judges - Office Supplies - Genera	101-E-53310-435-000-00000-000	\$2,174	\$4,946	\$1,886	\$4,680
General Sessions Judges - Other Supplies And Mater	101-E-53310-499-000-00000-000	\$296	\$281	\$1,194	\$1,400
Total Supplies and Materials:		\$4,961	\$7,818	\$3,406	\$12,080
Other Charges					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
General Sessions Judges - Liability Insurance - Ge	101-E-53310-506-000-00000-000	\$8,680	\$10,763	\$4,436	\$10,763
General Sessions Judge - Workmans Compensation Ins	101-E-53310-513-000-00000-000	\$1,195	\$1,195	\$1,195	\$1,195
Total Other Charges:		\$9,875	\$11,958	\$5,631	\$11,958
Capital Outlays					
General Sessions Judges - Office Equipment - Gener	101-E-53310-719-000-00000-000	\$1,500	\$1,358	\$898	\$2,725
General Sessions Judge - Other Equipment - General	101-E-53310-790-000-00000-000	\$2,080	\$0	\$0	\$8,000
Total Capital Outlays:		\$3,580	\$1,358	\$898	\$10,725
Total Expense Objects:		\$818,247	\$946,135	\$879,316	\$1,145,938

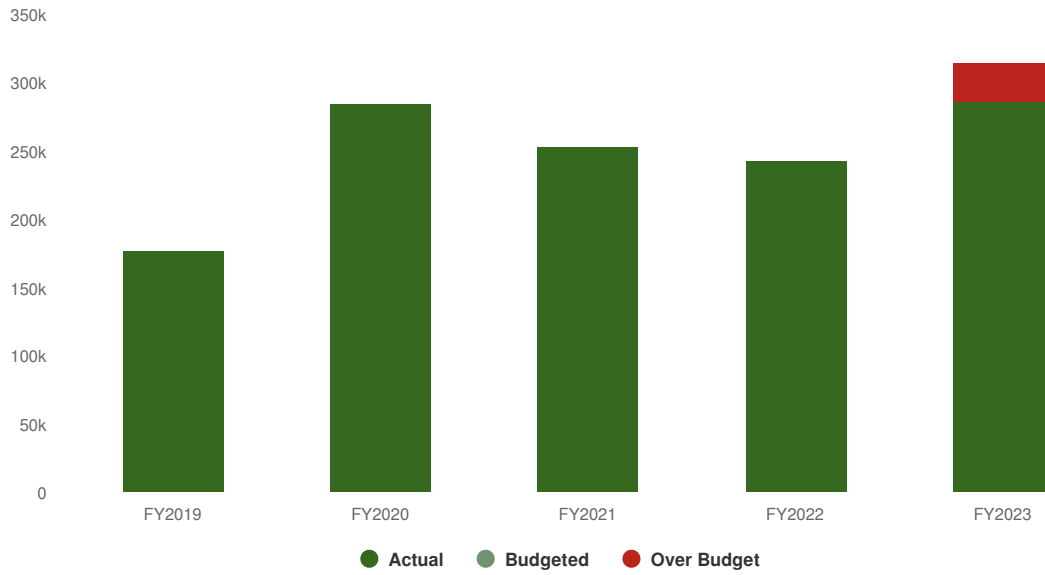


County Coroner/Medical Examiner

Expenditures Summary

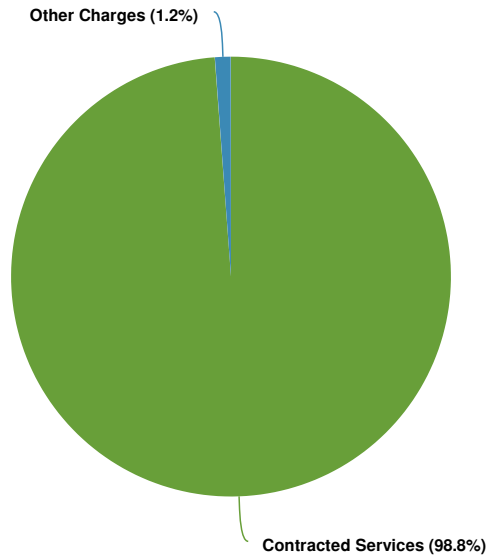
\$286,261 **\$286,261**
(% vs. prior year)

County Coroner/Medical Examiner Proposed and Historical Budget vs. Actual

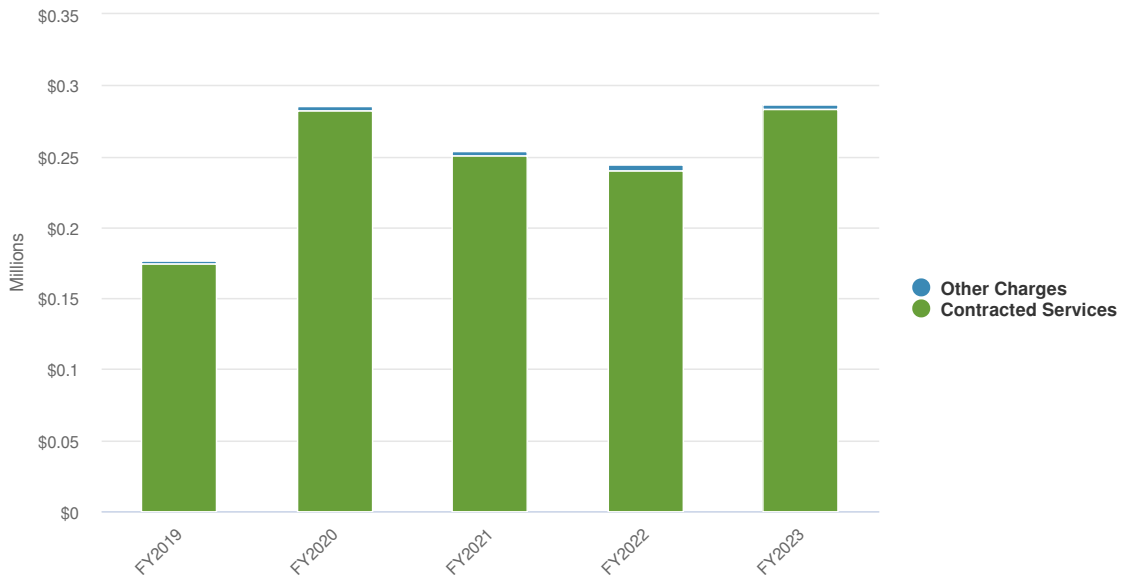


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Contracted Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Medical And Dental Services - General	101-E-54610-340-000-00000-000	\$73,000	\$55,000	\$55,000	\$96,698
County Coroner/Medical Examiner - Other Contracted	101-E-54610-399-000-00000-000	\$177,150	\$185,422	\$256,025	\$311,215
Total Contracted Services:		\$250,150	\$240,422	\$311,025	\$407,913
Other Charges					
County Coroner/Medical Examiner - Liability Insura	101-E-54610-506-000-00000-000	\$760	\$760	\$760	\$760
County Coroner/Medical Examiner - Workmans Compens	101-E-54610-513-000-00000-000	\$2,588	\$2,588	\$2,588	\$2,588
Total Other Charges:		\$3,348	\$3,348	\$3,348	\$3,348
Total Expense Objects:		\$253,498	\$243,770	\$314,373	\$411,261

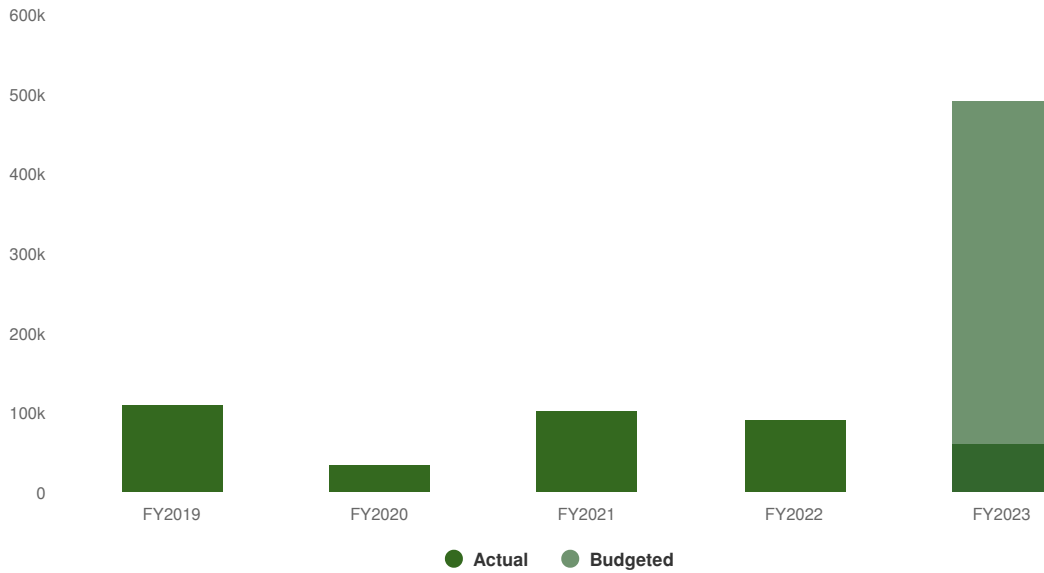


Homeland Security Grant

Expenditures Summary

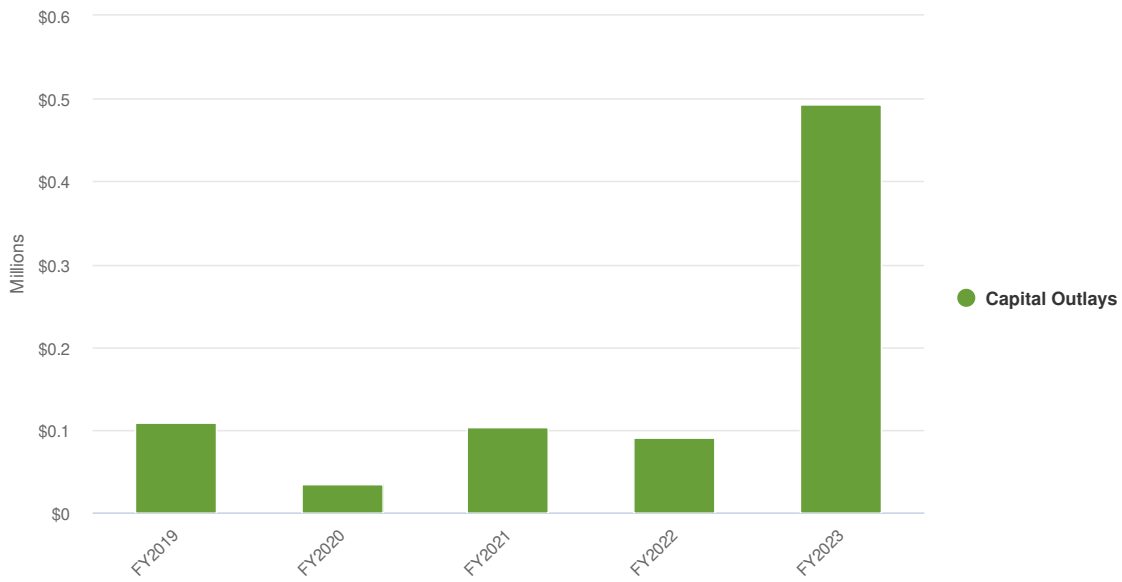
\$493,353 **\$493,353**
(% vs. prior year)

Homeland Security Grant Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



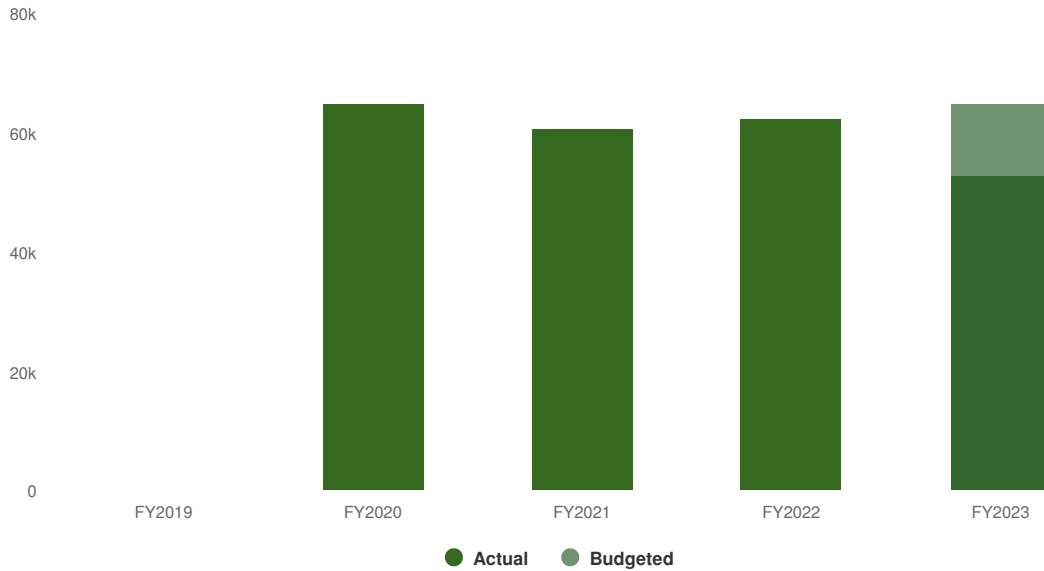
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Capital Outlays					
Homeland Security Grant - Other Capital Outlay - G	101-E-54710-799-000-00001-000	\$0	\$0	\$0	\$58,000
Homeland Security Grant - Other Capital Outlay - G	101-E-54710-799-000-00003-000	\$0	\$58,464	\$43,403	\$290,662
Homeland Security Grant - Other Capital Outlay - G	101-E-54710-799-000-00006-000	\$9,708	\$0	\$0	\$19,540
Homeland Security Grant - Other Capital Outlay - G	101-E-54710-799-000-00007-000	\$66,605	\$5,000	\$16,925	\$123,210
Homeland Security Grant - Other Capital Outlay - G	101-E-54710-799-000-00009-000	\$26,425	\$26,375	\$0	\$1,941
Total Capital Outlays:		\$102,738	\$89,839	\$60,328	\$493,353
Total Expense Objects:		\$102,738	\$89,839	\$60,328	\$493,353

Other Social, Cultural, and Recreational Contributions

Expenditures Summary

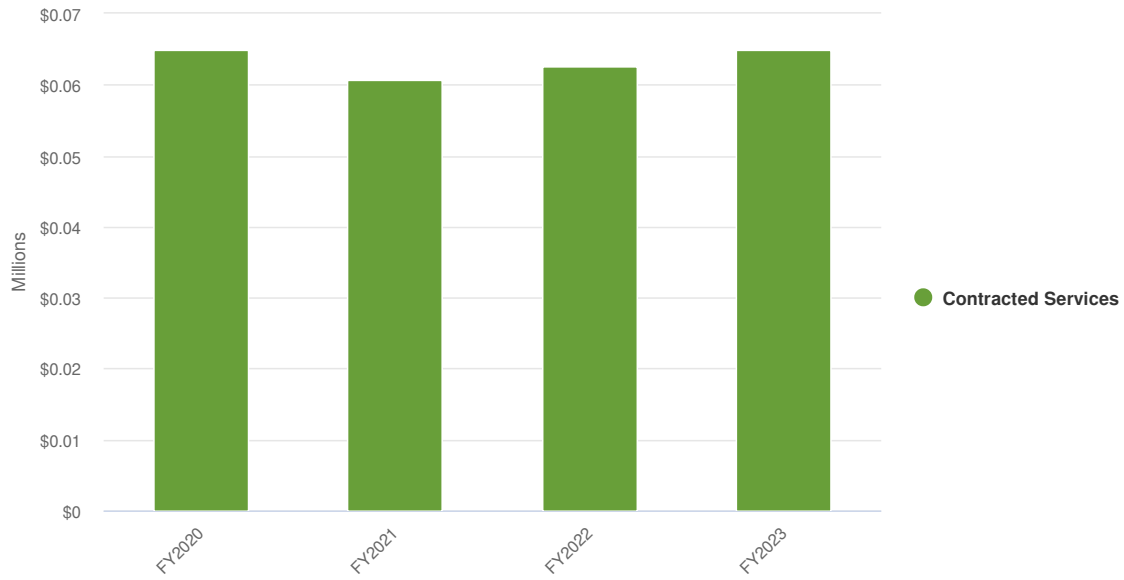
\$65,000 **\$65,000**
(% vs. prior year)

Other Social, Cultural, and Recreational Contributions Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Contracted Services					
Wilson County Civic League, Inc.	101-E-56900-316-000-00001-000	\$2,400	\$2,400	\$2,400	\$2,400
Tuckers Crossroads Recreation & Comm. Club	101-E-56900-316-000-00002-000	\$7,000	\$9,000	\$9,000	\$9,000
Mt. Juliet Youth Sports	101-E-56900-316-000-00003-000	\$3,500	\$3,500	\$0	\$0
Cumberland University-Baseball	101-E-56900-316-000-00004-000	\$2,500	\$0	\$0	\$0
Greenvale Community Center	101-E-56900-316-000-00005-000	\$2,589	\$2,600	\$0	\$2,600
Lebanon Youth Baseball	101-E-56900-316-000-00006-000	\$5,000	\$6,000	\$5,500	\$5,500
Norene Community Center	101-E-56900-316-000-00007-000	\$2,500	\$2,500	\$4,000	\$4,000
Leeville FCE Community Club	101-E-56900-316-000-00009-000	\$3,000	\$3,000	\$5,000	\$5,000
Friends of Lebanon State Park	101-E-56900-316-000-00010-000	\$1,000	\$0	\$0	\$0
The Joy Center	101-E-56900-316-000-00012-000	\$0	\$2,500	\$0	\$4,000
Mt. Juliet League, Inc.	101-E-56900-316-000-00013-000	\$4,000	\$4,000	\$4,000	\$4,000
Statesville FCE Community Club	101-E-56900-316-000-00016-000	\$2,500	\$2,500	\$0	\$0
Gladeville Community Center	101-E-56900-316-000-00017-000	\$7,000	\$7,000	\$7,000	\$7,000



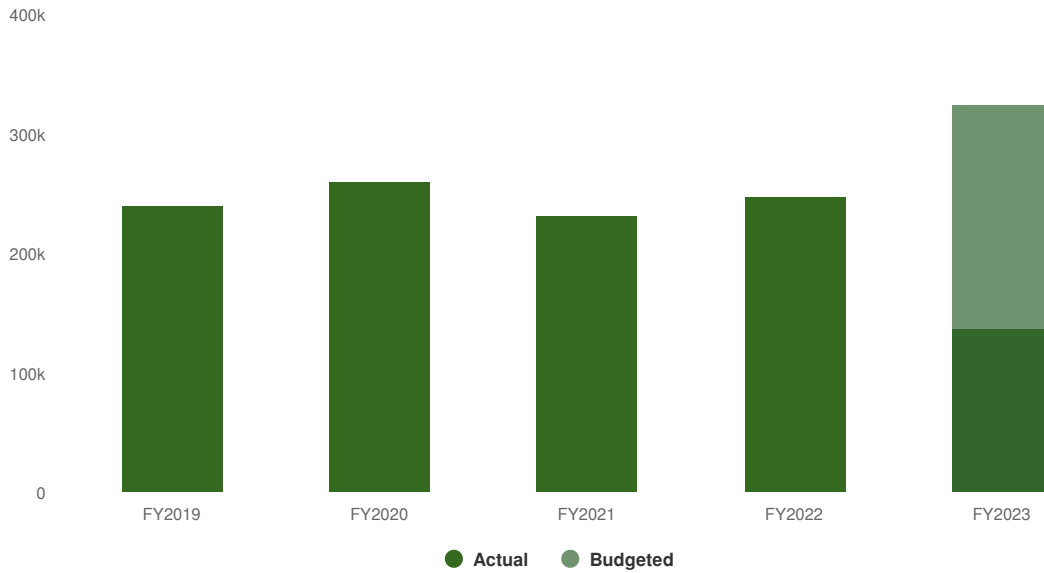
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
West Wilson Basketball Association	101-E-56900-316-000-00020-000	\$6,000	\$6,000	\$7,000	\$7,000
Statesville Grange	101-E-56900-316-000-00021-000	\$2,500	\$2,500	\$0	\$5,000
Oakland FCE Community Club	101-E-56900-316-000-00023-000	\$0	\$3,500	\$2,887	\$3,500
Wilson County Special Olympics	101-E-56900-316-000-00025-000	\$5,169	\$5,500	\$6,000	\$6,000
Lebanon Girls Softball Association	101-E-56900-316-000-00030-000	\$4,000	\$0	\$0	\$0
Total Contracted Services:		\$60,659	\$62,500	\$52,787	\$65,000
Total Expense Objects:		\$60,659	\$62,500	\$52,787	\$65,000

Agricultural Extension Service

Expenditures Summary

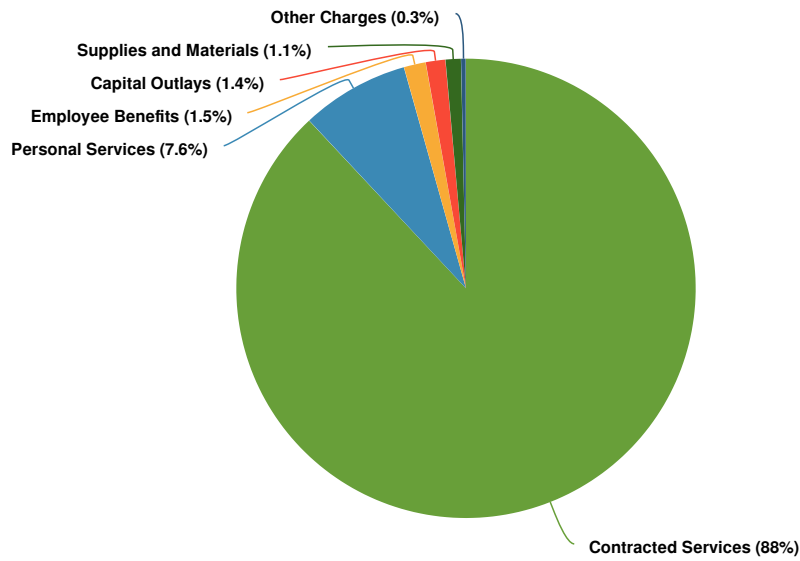
\$325,122 **\$325,122**
(% vs. prior year)

Agricultural Extension Service Proposed and Historical Budget vs. Actual

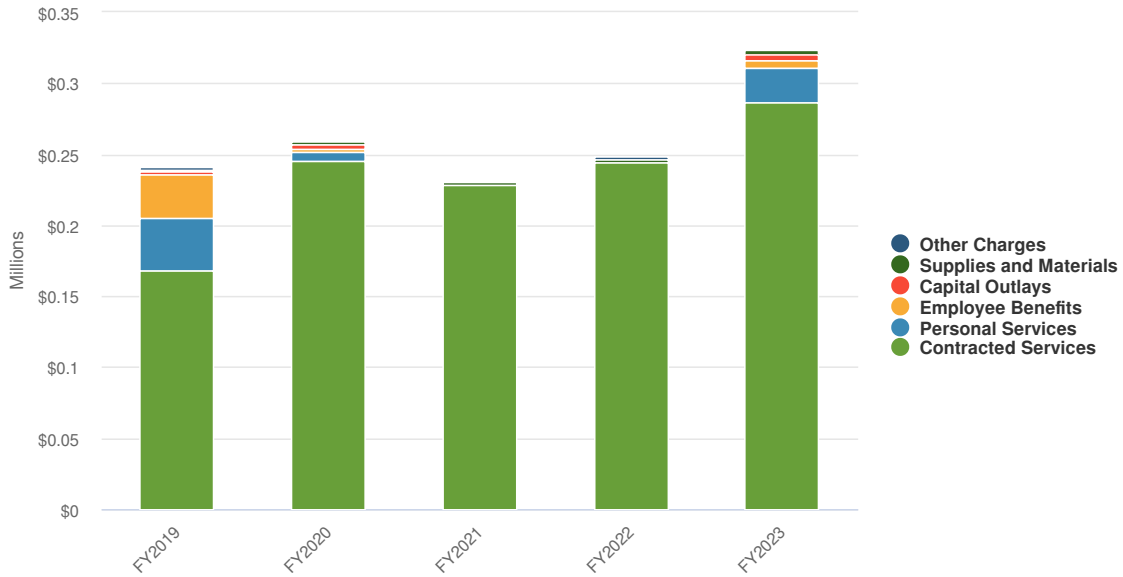


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Agricultural Extension Service - Part Time Personn	101-E-57100-169-000-00000-000	\$0	\$0	\$0	\$24,726
Total Personal Services:		\$0	\$0	\$0	\$24,726
Employee Benefits					
Agricultural Extension Service - Social Security -	101-E-57100-201-000-00000-000	\$0	\$0	\$0	\$1,534
Agricultural Extension Service - State Retirement	101-E-57100-204-000-00000-000	\$0	\$0	\$0	\$2,968
Agricultural Extension Service - Unemployment Comp	101-E-57100-210-000-00000-000	\$0	\$0	\$0	\$150
Agricultural Extension Service - Employer Medicare	101-E-57100-212-000-00000-000	\$0	\$0	\$0	\$359
Total Employee Benefits:		\$0	\$0	\$0	\$5,011
Contracted Services					
Agricultural Extension Service - Communication - G	101-E-57100-307-000-00000-000	\$3,187	\$3,651	\$3,044	\$4,500
Agricultural Extension Service - Dues And Membersh	101-E-57100-320-000-00000-000	\$395	\$770	\$322	\$800
Agricultural Extension Service - Matching Share -	101-E-57100-339-000-00000-000	\$221,430	\$236,037	\$126,248	\$544,820
Agricultural Extension Service - Rentals - General	101-E-57100-351-000-00000-000	\$2,844	\$3,448	\$4,975	\$5,000
Agricultural Extension Service - Travel - General	101-E-57100-355-000-00000-000	\$102	\$74	\$99	\$3,550
Total Contracted Services:		\$227,958	\$243,980	\$134,688	\$558,670
Supplies and Materials					
Agricultural Extension Service - Office Supplies -	101-E-57100-435-000-00000-000	\$2,126	\$2,135	\$1,638	\$3,500
Total Supplies and Materials:		\$2,126	\$2,135	\$1,638	\$3,500
Other Charges					
Agricultural Extension Service - Liability Insuran	101-E-57100-506-000-00000-000	\$1,008	\$1,008	\$1,008	\$1,008
Agricultural Extension Service - Workmans Compensa	101-E-57100-513-000-00000-000	\$117	\$117	\$117	\$117
Total Other Charges:		\$1,125	\$1,125	\$1,125	\$1,125
Capital Outlays					
Agricultural Extension Service - Office Equipment	101-E-57100-719-000-00000-000	\$801	\$763	\$0	\$4,500
Total Capital Outlays:		\$801	\$763	\$0	\$4,500
Total Expense Objects:		\$232,010	\$248,002	\$137,450	\$597,532

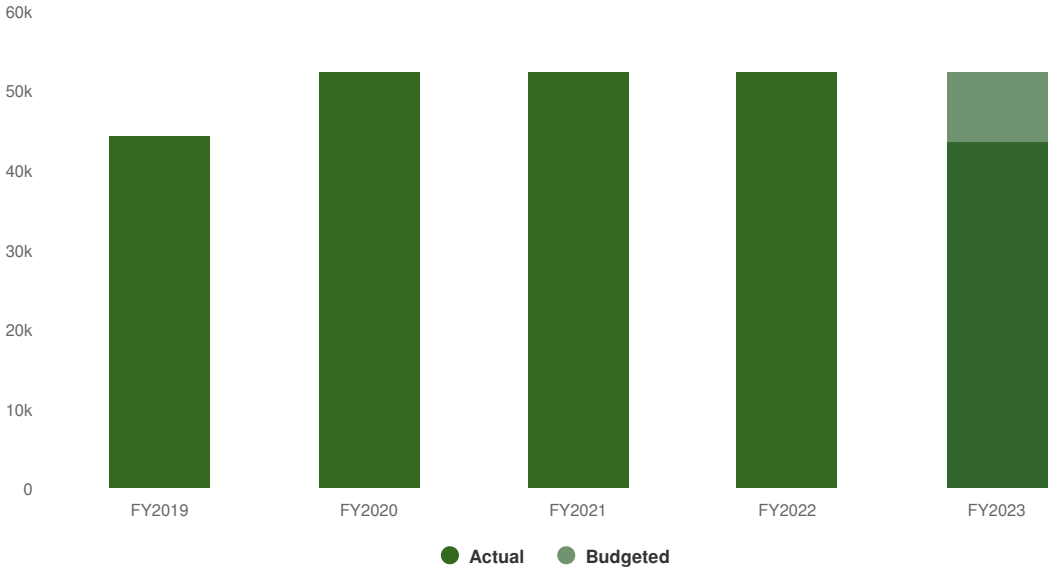


Other Economic & Community Development

Expenditures Summary

\$52,500 **\$52,500**
(% vs. prior year)

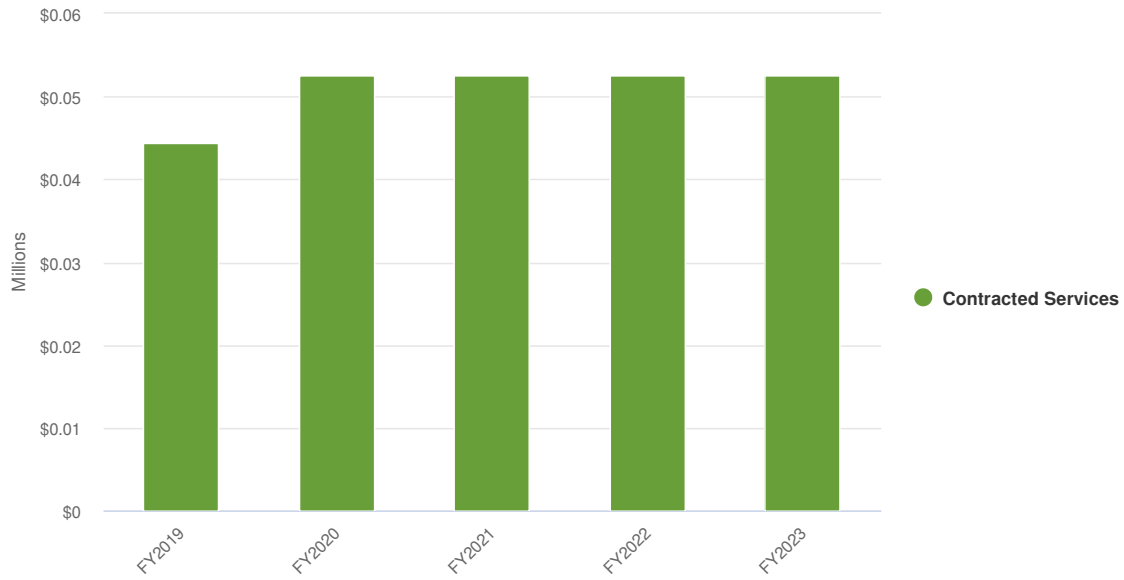
Other Economic & Community Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Contracted Services					
Other Economic And Community Development - Contrib	101-E-58190-316-000-00000-055	\$0	\$0	\$0	\$1,500
Fiddlers Grove	101-E-58190-316-000-00005-000	\$5,000	\$7,500	\$7,500	\$7,500
Lebanon / Wilson County Chamber	101-E-58190-316-000-00050-000	\$10,000	\$10,500	\$10,000	\$10,000
Mt. Juliet / West Wilson Chamber	101-E-58190-316-000-00051-000	\$6,500	\$7,000	\$6,500	\$6,500
Watertown / East Wilson Chamber	101-E-58190-316-000-00052-000	\$6,500	\$7,000	\$6,500	\$6,500
Wilson County Black History Museum	101-E-58190-316-000-00053-000	\$7,000	\$7,000	\$7,000	\$7,000
Historic Watertown	101-E-58190-316-000-00054-000	\$6,000	\$7,500	\$0	\$7,500
Tennessee Artist Guild, Inc.	101-E-58190-316-000-00055-000	\$1,500	\$0	\$0	\$0
Historic Lebanon Tomorrow	101-E-58190-316-000-00056-000	\$6,000	\$6,000	\$6,000	\$6,000
Encore Theater Company	101-E-58190-316-000-00057-000	\$4,000	\$0	\$0	\$0
Total Contracted Services:		\$52,500	\$52,500	\$43,500	\$52,500
Total Expense Objects:		\$52,500	\$52,500	\$43,500	\$52,500

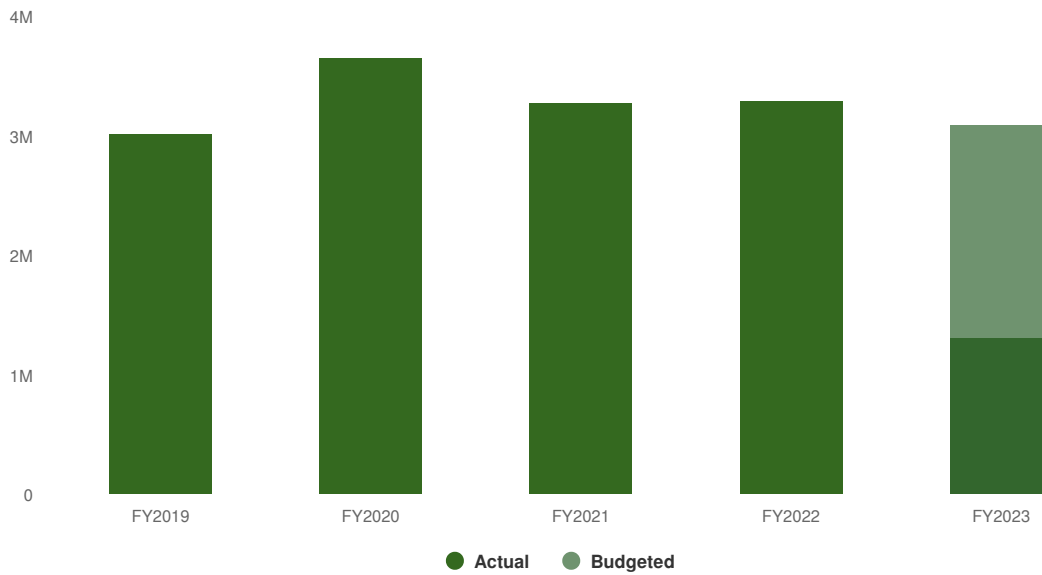


Other Charges

Expenditures Summary

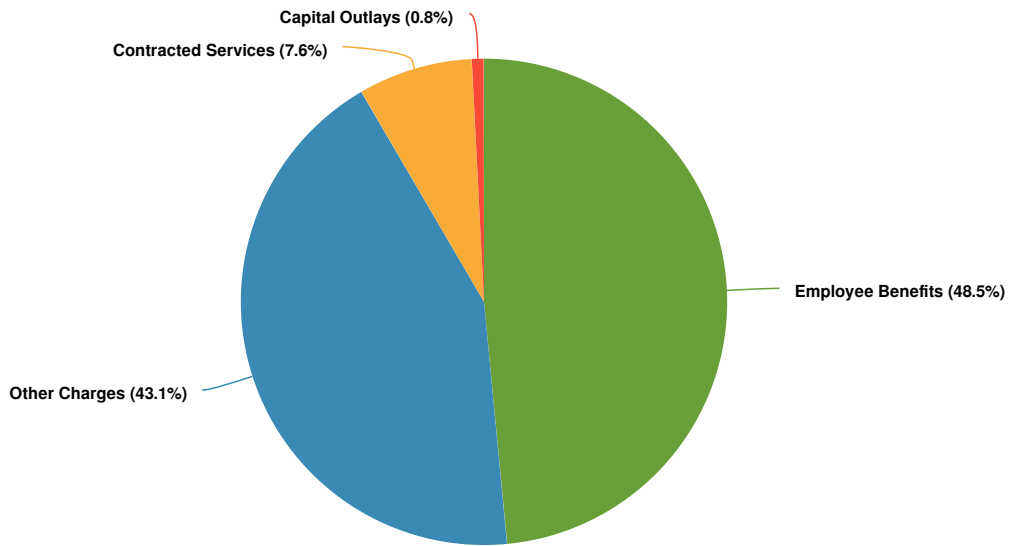
\$3,095,203 **\$3,095,203**
(% vs. prior year)

Other Charges Proposed and Historical Budget vs. Actual

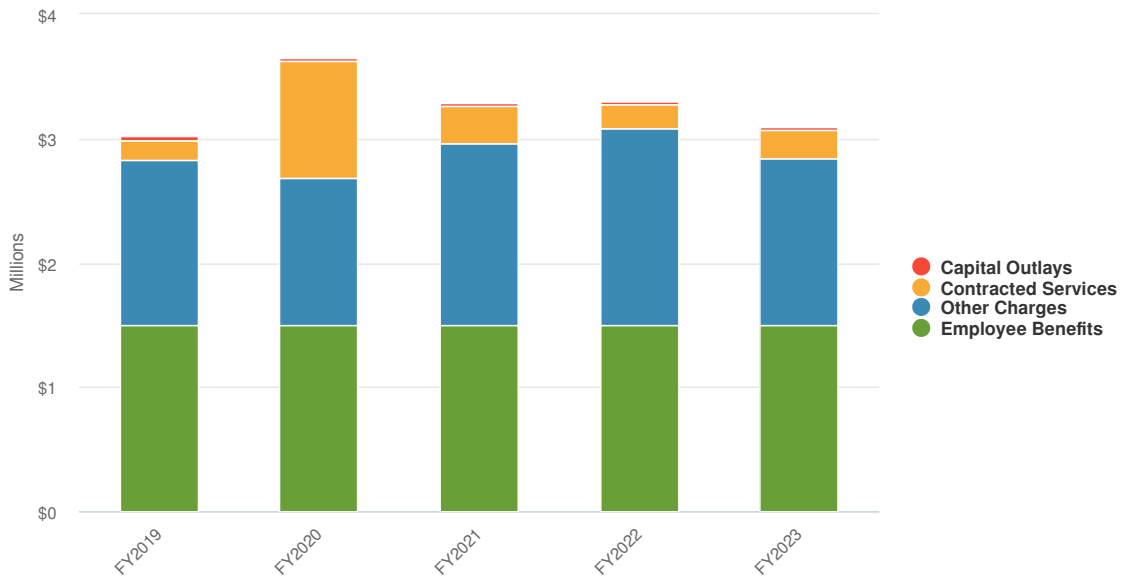


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Employee Benefits					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Other Charges - Employee And Dependent Insurance -	101-E-58400-205-000-00000-000	\$400,000	\$400,000	\$0	\$400,000
Other Charges - Medical Insurance - General	101-E-58400-207-000-00000-000	\$1,101,141	\$1,101,141	\$0	\$1,101,141
Total Employee Benefits:		\$1,501,141	\$1,501,141	\$0	\$1,501,141
Contracted Services					
Other Charges - Audit Services - General	101-E-58400-305-000-00000-000	\$76,602	\$60,572	\$10,000	\$93,888
Other Charges - Dues And Memberships - General	101-E-58400-320-000-00000-000	\$65,051	\$63,931	\$63,356	\$66,960
Other Charges - Financial Advisory Services - Gene	101-E-58400-324-000-00000-000	\$0	\$736	\$0	\$5,000
Other Charges - Legal Notices, Recording And Court	101-E-58400-332-000-00000-000	\$22,712	\$9,720	\$7,691	\$27,500
Other Charges - Matching Share - General	101-E-58400-339-000-00000-000	\$50,000	\$50,000	\$50,000	\$50,000
Other Charges - Other Contracted Services - Genera	101-E-58400-399-000-00000-000	\$85,306	\$0	\$0	\$0
Total Contracted Services:		\$299,671	\$184,959	\$131,048	\$243,348
Other Charges					
Other Charges - Refunds - General	101-E-58400-509-000-00000-000	\$23,159	\$0	\$18,883	\$50,000
Other Charges - Trustees Commission - General	101-E-58400-510-000-00000-000	\$946,132	\$994,070	\$1,013,023	\$990,491
Other Charges - Other Self-Insured Claims - Genera	101-E-58400-516-000-00000-000	\$250,000	\$175,000	\$71,405	\$245,000
Other Charges - Transfers To Other Funds - General	101-E-58400-590-000-00000-000	\$200,000	\$300,000	\$0	\$0
Other Charges - Other Charges - General	101-E-58400-599-000-00000-000	\$41,262	\$114,058	\$44,763	\$48,223
Total Other Charges:		\$1,460,554	\$1,583,127	\$1,148,074	\$1,333,714
Capital Outlays					
Other Charges - Airport Improvement - General	101-E-58400-702-000-00000-000	\$25,000	\$25,000	\$25,000	\$25,000
Total Capital Outlays:		\$25,000	\$25,000	\$25,000	\$25,000
Total Expense Objects:		\$3,286,366	\$3,294,227	\$1,304,121	\$3,103,203



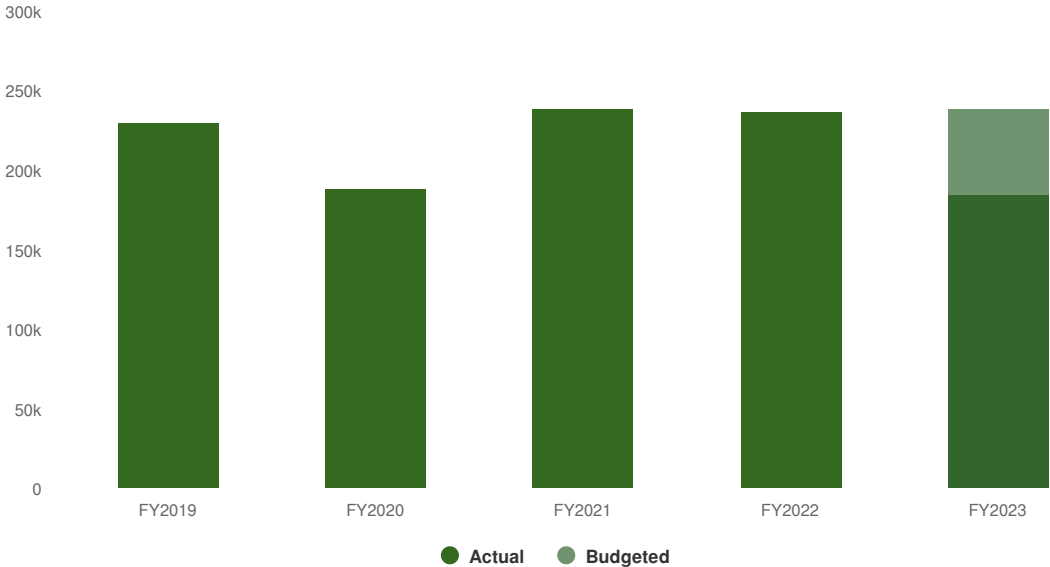
Contributions to Other Agencies

Expenditures Summary

\$238,500 **\$238,500**

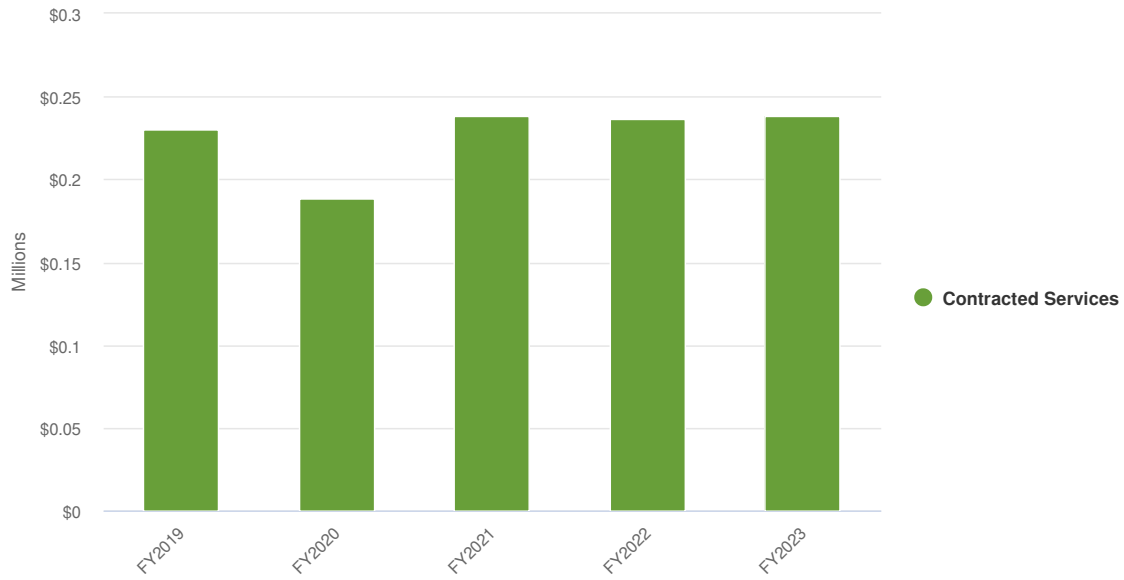
(% vs. prior year)

Contributions to Other Agencies Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Contracted Services					
Wilson County Civic League Tutoring Program	101-E-58500-316-000-00002-000	\$1,500	\$1,500	\$0	\$4,000
Mid-Cumberland Young Marines	101-E-58500-316-000-00003-000	\$2,500	\$2,500	\$2,500	\$2,500
Wilson County Emergency Services Rehab Assoc.	101-E-58500-316-000-00004-000	\$7,000	\$7,000	\$6,996	\$7,500
New Leash on Life/Humane Association	101-E-58500-316-000-00005-000	\$55,000	\$50,000	\$50,000	\$50,000
S.A.L.T. Food Box Program	101-E-58500-316-000-00006-000	\$2,000	\$2,000	\$1,500	\$1,500
Lebanon Senior Citizens Center	101-E-58500-316-000-00010-000	\$21,500	\$21,500	\$0	\$24,500
Mt. Juliet West Senior Citizens	101-E-58500-316-000-00011-000	\$13,500	\$13,500	\$10,125	\$13,500
Cedars Senior Citizens	101-E-58500-316-000-00012-000	\$5,000	\$6,000	\$10,000	\$10,000
Watertown Senior Citizens	101-E-58500-316-000-00013-000	\$2,000	\$3,000	\$1,987	\$2,000
Wilson County Civic League Senior Citizens	101-E-58500-316-000-00014-000	\$2,100	\$3,000	\$2,177	\$5,300
Prospect, Inc.	101-E-58500-316-000-00015-000	\$7,000	\$5,000	\$4,000	\$4,000
Cumberland Mental Health Services, Inc.	101-E-58500-316-000-00016-000	\$21,000	\$21,000	\$18,373	\$21,000
Mid-Cumberland Human Resource Agency-Dues	101-E-58500-316-000-00017-000	\$5,000	\$5,000	\$5,000	\$5,000

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Mid-Cumberland HR-Meals on Wheels	101-E-58500-316-000-00018-000	\$7,400	\$7,400	\$0	\$0
Mid-Cumberland HR-Ombudsman	101-E-58500-316-000-00019-000	\$1,500	\$1,500	\$0	\$0
Mid-Cumberland HR-Homemaker	101-E-58500-316-000-00020-000	\$2,100	\$2,100	\$0	\$0
Mid-Cumberland HR-Transportation	101-E-58500-316-000-00021-000	\$1,600	\$1,600	\$0	\$0
Mid-Cumberland HR- Youth CAN	101-E-58500-316-000-00022-000	\$1,000	\$1,000	\$0	\$0
Home Safe	101-E-58500-316-000-00023-000	\$1,500	\$1,500	\$0	\$1,000
Wilson County Civic League Arts Program	101-E-58500-316-000-00024-000	\$1,000	\$1,000	\$0	\$0
Vietnam Veteran's of America	101-E-58500-316-000-00029-000	\$4,000	\$4,000	\$4,000	\$4,000
Big Brothers of Mt. Juliet	101-E-58500-316-000-00030-000	\$2,500	\$2,500	\$2,500	\$2,500
Restoration Community Outreach	101-E-58500-316-000-00031-000	\$2,000	\$2,000	\$2,000	\$2,000
Empower Me Day Camp Program	101-E-58500-316-000-00035-000	\$2,300	\$0	\$0	\$0
Southern Starrs, Ins	101-E-58500-316-000-00036-000	\$2,000	\$2,325	\$2,000	\$2,000
Habitat for Humanity	101-E-58500-316-000-00037-000	\$2,500	\$2,500	\$5,000	\$5,000
Wilson County Community Help Center	101-E-58500-316-000-00038-000	\$7,500	\$6,395	\$3,734	\$7,500
Mt. Juliet-West Wilson Community Help Center	101-E-58500-316-000-00039-000	\$6,000	\$6,000	\$0	\$6,000
Love One Another Embassy/Joseph Storehouse	101-E-58500-316-000-00040-000	\$5,500	\$7,500	\$8,700	\$8,700
Cumberland University	101-E-58500-316-000-00042-000	\$1,000	\$0	\$0	\$0
Leadership Wilson, Inc.	101-E-58500-316-000-00043-000	\$2,000	\$2,000	\$0	\$0
Brooks House	101-E-58500-316-000-00044-000	\$7,000	\$7,000	\$5,997	\$7,000
Wilson Rides	101-E-58500-316-000-00049-000	\$0	\$2,500	\$0	\$4,000
Wilson Books from Birth	101-E-58500-316-000-00050-000	\$7,500	\$9,500	\$9,500	\$9,500
Cedarcroft Home, Inc	101-E-58500-316-000-00051-000	\$5,000	\$5,000	\$5,000	\$5,000
Salvation Army - The Roast Cafe`	101-E-58500-316-000-00052-000	\$1,500	\$1,500	\$0	\$0
Salvation Army - Lake Street Learning Center	101-E-58500-316-000-00053-000	\$2,000	\$2,000	\$0	\$0
Salvation Army - Center of Hope	101-E-58500-316-000-00054-000	\$1,000	\$1,000	\$5,000	\$5,000
Wilson County Christmas for All	101-E-58500-316-000-00055-000	\$5,000	\$5,000	\$5,000	\$5,000



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Charis Health Center	101-E-58500-316-000-00056-000	\$5,000	\$5,000	\$5,000	\$5,000
Drug Free Wilco	101-E-58500-316-000-00057-000	\$0	\$0	\$1,000	\$1,000
Country K-9 Rescue, Inc.	101-E-58500-316-000-00058-000	\$4,000	\$4,000	\$4,000	\$4,000
Compassionate Hands	101-E-58500-316-000-00060-000	\$1,998	\$2,000	\$3,500	\$3,500
Total Contracted Services:		\$238,498	\$236,820	\$184,588	\$238,500
Total Expense Objects:		\$238,498	\$236,820	\$184,588	\$238,500

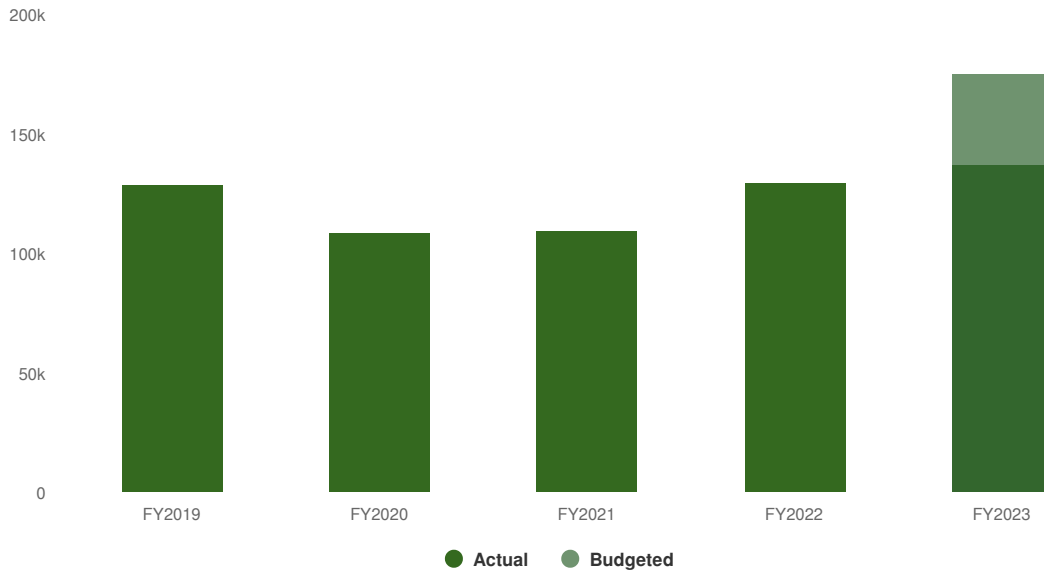


PEG

Expenditures Summary

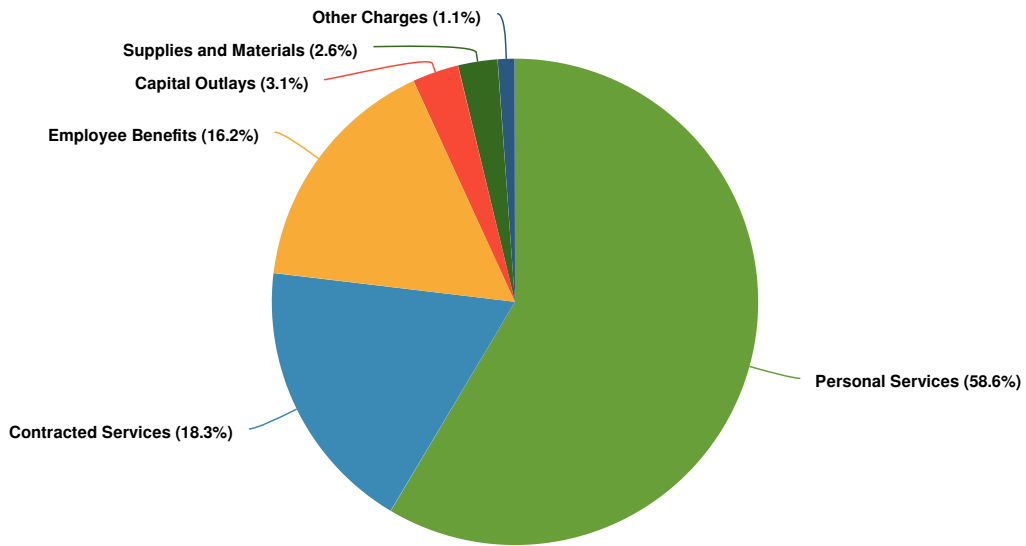
\$175,566 **\$175,566**
(% vs. prior year)

PEG Proposed and Historical Budget vs. Actual

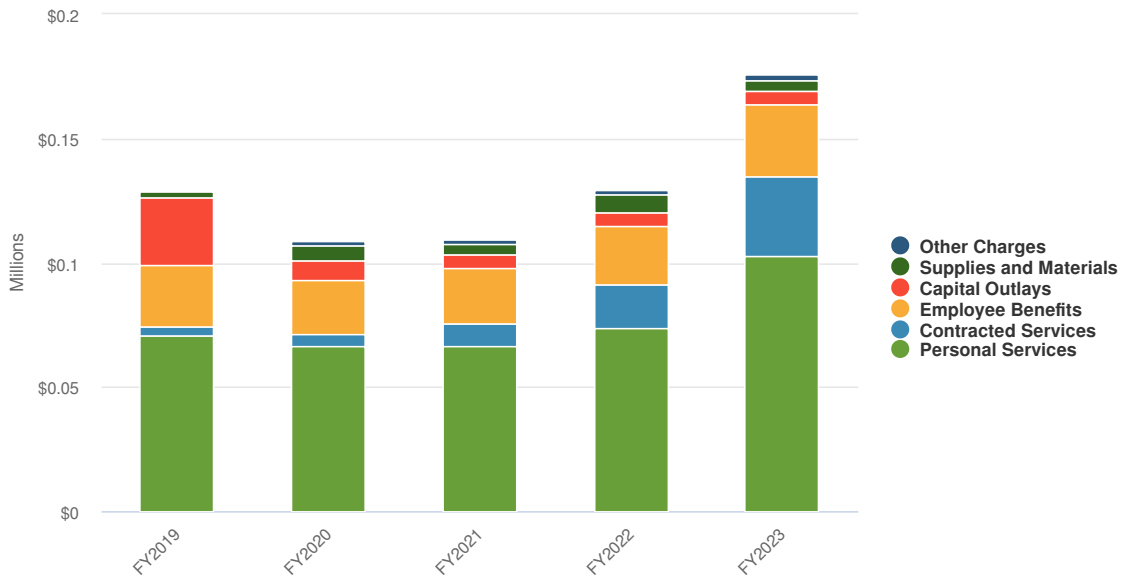


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Miscellaneous - Deputy(les) - General	101-E-58900-106-000-00000-000	\$56,662	\$64,757	\$69,643	\$82,305
Miscellaneous - Part Time Personnel - General	101-E-58900-169-000-00000-000	\$9,655	\$8,439	\$9,231	\$20,000
PEG - Longevity Pay - General	101-E-58900-186-000-00000-000	\$0	\$400	\$0	\$500
Total Personal Services:		\$66,317	\$73,596	\$78,874	\$102,805
Employee Benefits					
Miscellaneous - Social Security - General	101-E-58900-201-000-00000-000	\$4,067	\$4,519	\$4,852	\$5,280
Miscellaneous - State Retirement - General	101-E-58900-204-000-00000-000	\$5,392	\$6,085	\$7,974	\$10,219
Miscellaneous - Employee And Dependent Insurance -	101-E-58900-205-000-00000-000	\$11,629	\$11,629	\$9,840	\$11,629
Miscellaneous - Unemployment Compensation - Genera	101-E-58900-210-000-00000-000	\$43	\$47	\$104	\$150
Miscellaneous - Employer Medicare Liability - Gene	101-E-58900-212-000-00000-000	\$951	\$1,057	\$1,135	\$1,235
Total Employee Benefits:		\$22,083	\$23,336	\$23,904	\$28,513
Contracted Services					
PEG - Advertising - General	101-E-58900-302-000-00000-000	\$1,816	\$1,133	\$0	\$1,900
Miscellaneous - Communication - General	101-E-58900-307-000-00000-000	\$3,388	\$9,097	\$6,744	\$9,260
Miscellaneous - Maintenance And Repair Services-Eq	101-E-58900-336-000-00000-000	\$4,009	\$7,410	\$10,851	\$11,800
Miscellaneous - Travel - General	101-E-58900-355-000-00000-000	\$80	\$0	\$0	\$200
PEG - Other Contracted Services - General	101-E-58900-399-000-00000-000	\$0	\$0	\$5,817	\$9,053
Total Contracted Services:		\$9,292	\$17,640	\$23,412	\$32,213
Supplies and Materials					
PEG - Gasoline	101-E-58900-425-000-00007-000	\$16	\$0	\$0	\$100
Miscellaneous - Other Supplies And Materials - Gen	101-E-58900-499-000-00000-000	\$4,490	\$7,186	\$3,903	\$4,500
Total Supplies and Materials:		\$4,506	\$7,186	\$3,903	\$4,600
Other Charges					
PEG Studio - Liability Insurance - General	101-E-58900-506-000-00000-000	\$457	\$457	\$457	\$457
PEG Studio - Vehicle & Equipment Insurane-General	101-E-58900-511-000-00000-000	\$1,400	\$1,400	\$1,400	\$1,400
PEG Studio - Worker Compensation - General	101-E-58900-513-000-00000-000	\$150	\$150	\$150	\$150
Total Other Charges:		\$2,007	\$2,007	\$2,007	\$2,007



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Capital Outlays					
Miscellaneous - Communication Equipment - General	101-E-58900-708-000-00000-000	\$5,407	\$5,783	\$5,281	\$5,428
Total Capital Outlays:		\$5,407	\$5,783	\$5,281	\$5,428
Total Expense Objects:		\$109,612	\$129,548	\$137,381	\$175,566

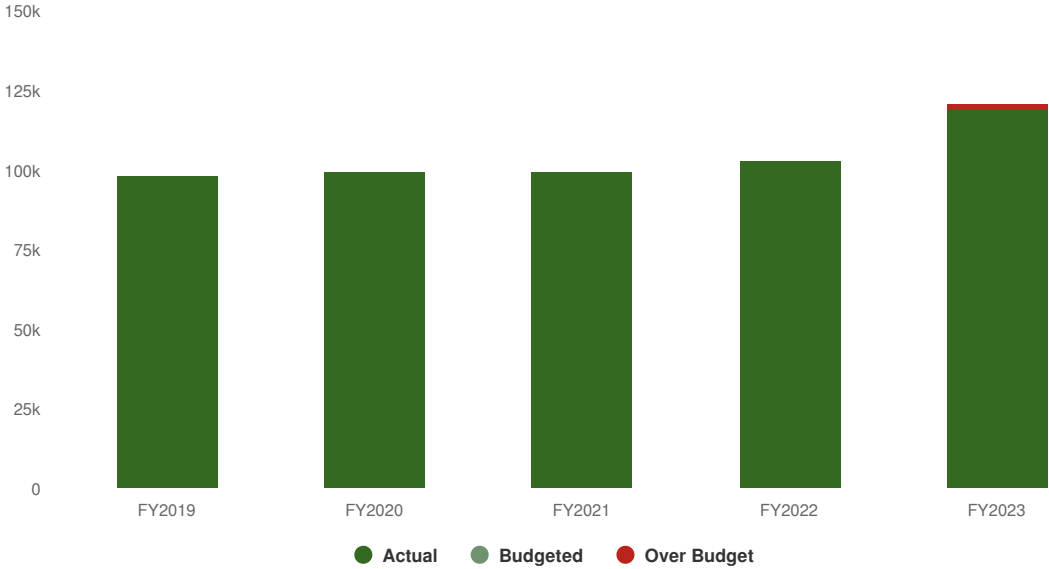


Soil Conservation

Expenditures Summary

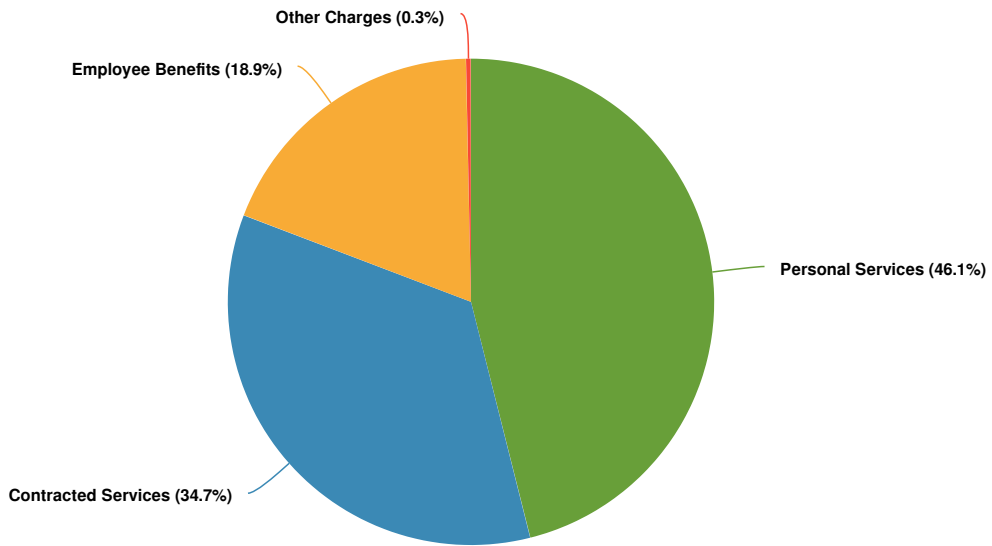
\$119,544 **\$119,544**
(% vs. prior year)

Soil Conservation Proposed and Historical Budget vs. Actual

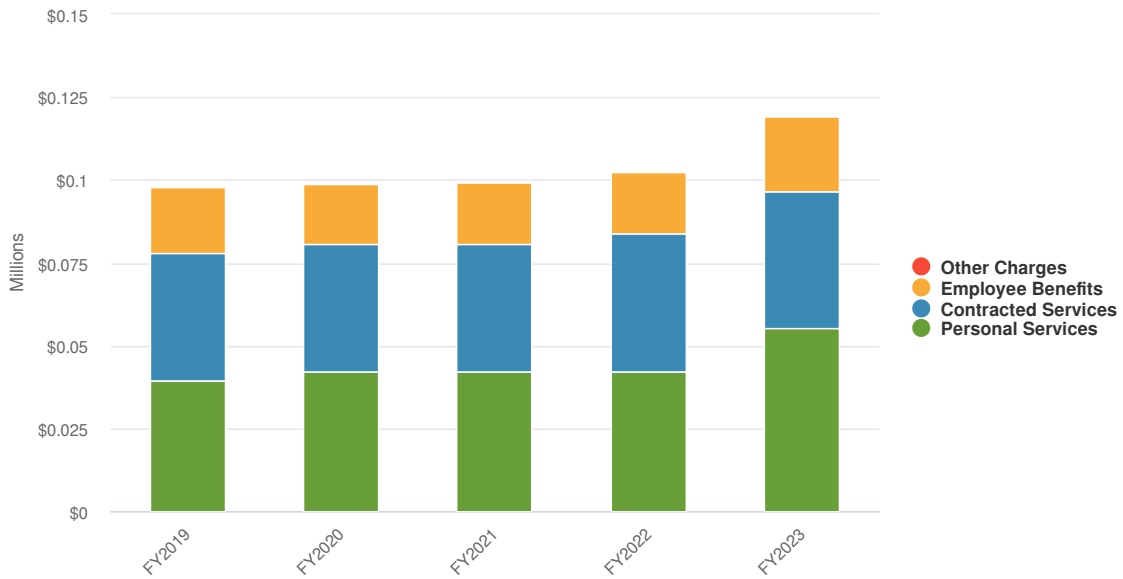


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Soil Conservation - Secretary(s) - General	101-E-57500-161-000-00000-000	\$39,770	\$39,770	\$55,326	\$52,493
Soil Conservation - Longevity Pay - General	101-E-57500-186-000-00000-000	\$2,400	\$2,500	\$2,600	\$2,600
Total Personal Services:		\$42,170	\$42,270	\$57,926	\$55,093
Employee Benefits					
Soil Conservation - Social Security - General	101-E-57500-201-000-00000-000	\$2,322	\$2,328	\$3,392	\$3,416
Soil Conservation - State Retirement - General	101-E-57500-204-000-00000-000	\$3,859	\$3,868	\$6,158	\$6,612
Soil Conservation - Employee And Dependent Insuran	101-E-57500-205-000-00000-000	\$11,629	\$11,629	\$10,287	\$11,629
Soil Conservation - Unemployment Compensation - Ge	101-E-57500-210-000-00000-000	\$84	\$97	\$81	\$100
Soil Conservation - Employer Medicare Liability -	101-E-57500-212-000-00000-000	\$543	\$545	\$793	\$799
Total Employee Benefits:		\$18,436	\$18,466	\$20,711	\$22,556
Contracted Services					
Soil Conservation - Contributions - General	101-E-57500-316-000-00000-000	\$26,500	\$26,500	\$26,500	\$26,500
Soil Conservation - Contributions - General	101-E-57500-316-000-00001-000	\$12,000	\$15,000	\$15,000	\$15,000
Total Contracted Services:		\$38,500	\$41,500	\$41,500	\$41,500
Other Charges					
Soil Conservation - Liability Insurance - General	101-E-57500-506-000-00000-000	\$318	\$318	\$318	\$318
Soil Conservation - Workmans Compensation Insuranc	101-E-57500-513-000-00000-000	\$77	\$77	\$77	\$77
Total Other Charges:		\$395	\$395	\$395	\$395
Total Expense Objects:		\$99,501	\$102,631	\$120,532	\$119,544

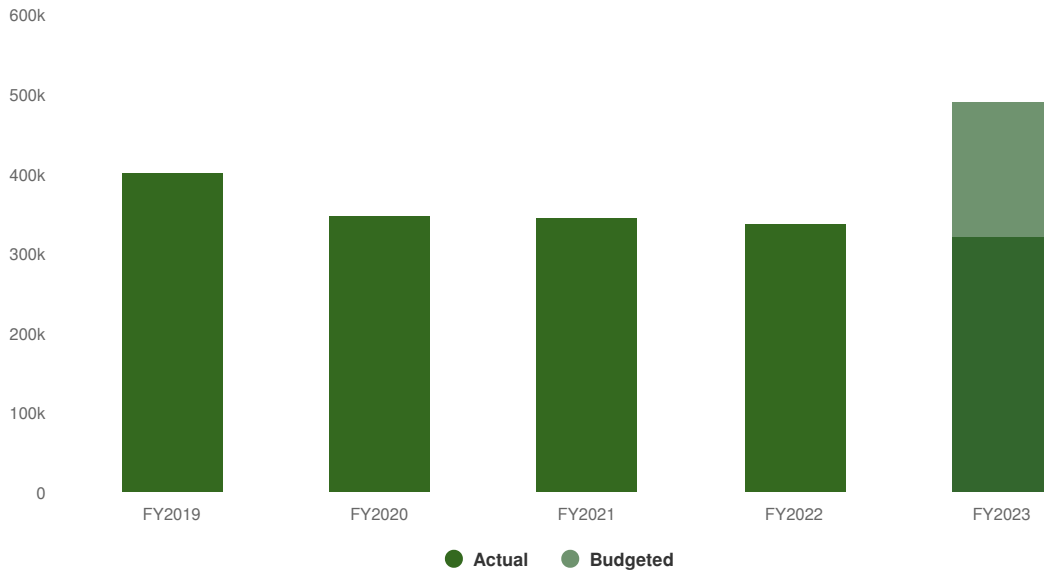


Juvenile Services

Expenditures Summary

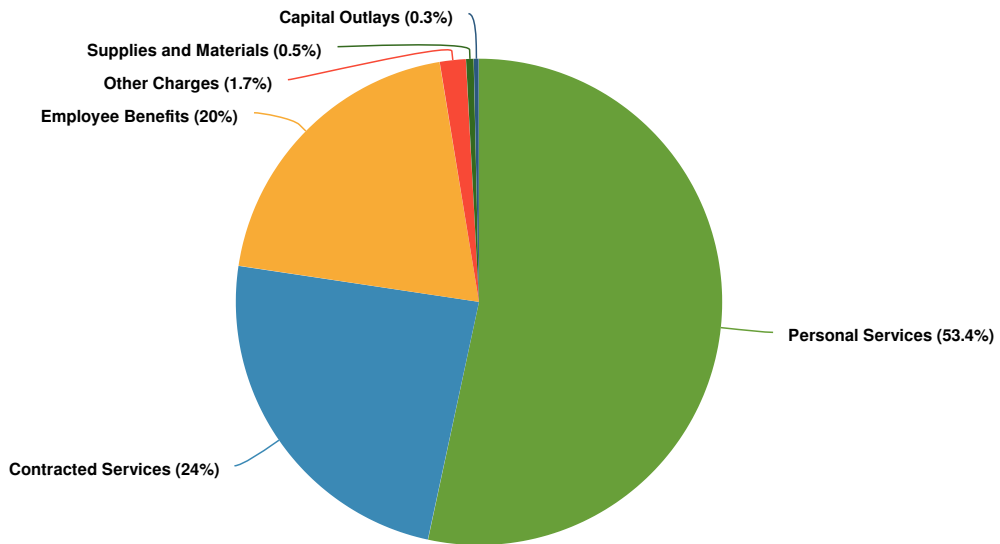
\$491,009 **\$491,009**
(% vs. prior year)

Juvenile Services Proposed and Historical Budget vs. Actual

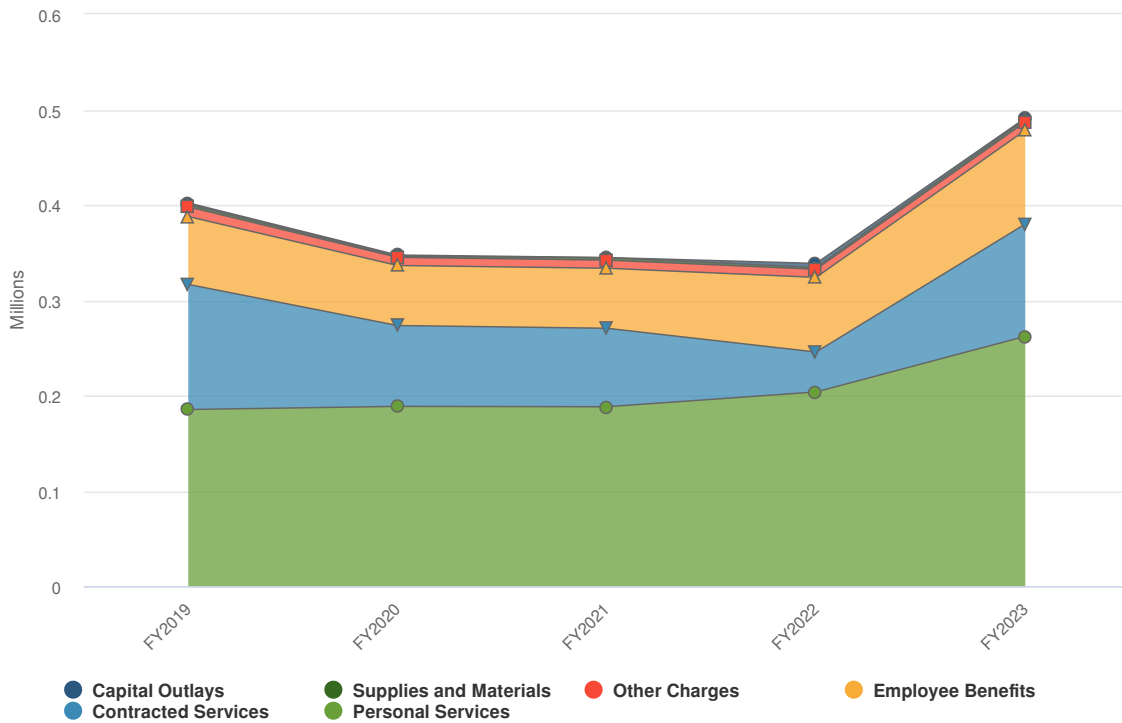


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Expense Objects					
Personal Services					
Juvenile Services - Assistant(s) - General	101-E-54240-103-000-00000-000	\$183,376	\$198,213	\$197,410	\$256,167
Juvenile Services - Longevity Pay - General	101-E-54240-186-000-00000-000	\$4,800	\$5,500	\$2,400	\$5,900
Total Personal Services:		\$188,176	\$203,713	\$199,810	\$262,067
Employee Benefits					
Juvenile Services - Social Security - General	101-E-54240-201-000-00000-000	\$11,056	\$12,102	\$12,004	\$16,248
Juvenile Services - State Retirement - General	101-E-54240-204-000-00000-000	\$15,124	\$16,688	\$21,240	\$31,449
Juvenile Services - Employee And Dependent Insuran	101-E-54240-205-000-00000-000	\$34,152	\$46,516	\$33,486	\$46,516
Juvenile Services - Unemployment Compensation - Ge	101-E-54240-210-000-00000-000	\$76	\$211	\$237	\$400
Juvenile Services - Employer Medicare Liability -	101-E-54240-212-000-00000-000	\$2,586	\$2,830	\$2,808	\$3,800
Total Employee Benefits:		\$62,995	\$78,347	\$69,774	\$98,413
Contracted Services					
Juvenile Services - Communication - General	101-E-54240-307-000-00001-000	\$1,216	\$855	\$1,200	\$2,250
Juvenile Services - Dues And Memberships - General	101-E-54240-320-000-00000-000	\$910	\$500	\$0	\$1,300
Juvenile Services - Maintenance Agreements - Gener	101-E-54240-334-000-00000-000	\$9,000	\$5,250	\$0	\$9,000
Juvenile Services - Postal Charges - General	101-E-54240-348-000-00000-000	\$134	\$0	\$0	\$500
Juvenile Services - Rentals - General	101-E-54240-351-000-00000-000	\$2,186	\$2,273	\$1,900	\$2,500
Juvenile Services - Travel - General	101-E-54240-355-000-00000-000	\$3,903	-\$2,273	\$921	\$6,000
Juvenile Services - Other Contracted Services - Ge	101-E-54240-399-000-00000-000	\$64,992	\$35,264	\$36,743	\$96,279
Total Contracted Services:		\$82,341	\$41,868	\$40,764	\$117,829
Supplies and Materials					
Juvenile Services - Office Supplies - General	101-E-54240-435-000-00000-000	\$1,495	\$1,559	\$2,554	\$1,500
Juvenile Services - Other Supplies And Materials -	101-E-54240-499-000-00000-000	\$936	\$323	\$0	\$1,000
Total Supplies and Materials:		\$2,430	\$1,881	\$2,554	\$2,500
Other Charges					
Juvenile Services - Liability Insurance - General	101-E-54240-506-000-00000-000	\$1,364	\$1,364	\$1,364	\$1,364
Juvenile Services - Workmans Compensation Insuranc	101-E-54240-513-000-00000-000	\$7,176	\$7,176	\$7,176	\$7,176



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budget: Amended
Total Other Charges:		\$8,540	\$8,540	\$8,540	\$8,540
Capital Outlays					
Building Improvements	101-E-54240-707-000-00000-000	\$0	\$4,205	\$0	\$0
Juvenile Services - Office Equipment - General	101-E-54240-719-000-00000-000	\$239	\$0	\$0	\$1,660
Total Capital Outlays:		\$239	\$4,205	\$0	\$1,660
Total Expense Objects:		\$344,721	\$338,554	\$321,442	\$491,009



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

