

# Budget Documents for the Year Ending June 30, 2023 Franklin County, Tennessee

Presented for Approval August 31, 2022

Franklin County Courthouse

Photo Compliments of  
*Annette Sisk Photography*

**FRANKLIN COUNTY, TENNESSEE**  
**Budget for the Year Ending June 30, 2023**  
**Table of Contents**

	Statement	Page(s)
The Appropriation Resolution		1 - 8
The Tax Levy Resolution		9 - 11
Budget Summary with Debt Service by Fund.....	A-1 & A-2	12
Statement of Estimated Revenue from Current Property Taxes.....	B-1	13
Statement of Estimated Revenue from Sales Taxes.....	B-2	14
Schedule of Outstanding Debt Fiscal Year 2022/23.....	C	15
Schedule of Budgeted Debt Payments Fiscal Year 2022/23.....	D	16
Budget Summarized Categories.....	E	17 - 24
<b>General Fund:</b>		
Statement of Proposed Operations.....	F	25 - 46
<b>Special Revenue Funds:</b>		
<b>Statement of Proposed Operations</b>		
Courthouse and Jail Maintenance.....	G-1	47
Library Fund.....	G-2	48 - 50
Solid Waste/Sanitation.....	G-3	51 - 53
Local Purpose Tax (Rural Fire).....	G-4	54
Drug Control.....	G-5	55 - 56
Highway/Public Works.....	G-6	57 - 61
General Purpose School.....	G-7	62 - 74
Federal Projects.....	G-8	75 - 79
Central Cafeteria.....	G-9	80 - 81
<b>Debt Service Funds:</b>		
<b>Statement of Proposed Operations</b>		
General Debt Service.....	H-1	82 - 83
<b>Supplemental Information:</b>		
<b>Inter-fund Transfer Information</b>		
Transfer Summation.....	I-1	84
Cash Flow Statement.....	I-2	85 - 89
Capital Projects Information.....	J	90
Charts.....	K	91 - 93

**RESOLUTION # 8ESC-0822**

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 31st day of August, 2022, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Franklin County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2022 and ending June 30, 2023 according to the following schedule:

<b>General Fund</b>	
County Commission	\$ 340,583
Beer Board	1,125
County Mayor	209,112
County Attorney	10,800
Election Commission	293,822
Register of Deeds	388,222
Planning	216,563
County Buildings	1,560,731
Other General Administration - IT	178,365
Property Assessor	690,448
County Trustee	360,801
County Clerk	642,087
Finance Department	785,267
Circuit Court	1,060,553
General Sessions Court	335,996
Drug Court Program	108,353
Chancery Court	254,756
Juvenile Court	144,387
Judicial Commissioners	267,223
Other Administration of Justice	539,450
Probation Services	167,789
Sheriff's Department	4,562,915
Administration of the Sex Offender	21,925
Jail	3,163,736
Community Reentry Program	390,531
Juvenile Services	42,500
Civil Defense	174,466
Rescue Squad	41,000
Consolidated Communications	891,735
County Coroner	57,500
Public Safety Grants	33,979
Other Public Safety	50,000
Local Health Center	35,745
Rabies & Animal Control	285,412

Other Local Health Services	199,796
Appropriation to State	30,646
General Welfare Assistance	17,775
Litter Control	116,677
Other Waste Collections	52,202
Other Public Health & Welfare	-
Senior Citizen's Assistance	37,500
Parks and Fair Boards	53,639
Agriculture Extension	139,500
Soil Conservation	102,284
Industrial Development	86,459
Other Economic & Community Development	151,330
Airport	31,000
Veterans Services	97,868
Other Charges	1,002,725
Covid Grants	-
Capital Outlay	403,000
Transfers Out	-
<b>Total General Fund</b>	<b>\$ 20,830,277</b>
<b><u>Courthouse Jail Maintenance Fund</u></b>	
Other Charges	\$ 1,450
Transfers Out	135,000
<b>Total Courthouse Jail Maintenance Fund</b>	<b>\$ 136,450</b>
<b><u>Library Fund</u></b>	
Libraries	\$ 411,363
Other Charges	43,995
Social, Cultural & Recreational Projects	-
Transfers Out	3,000
<b>Total Library Fund</b>	<b>\$ 458,358</b>
<b><u>Solid Waste/Sanitation Fund</u></b>	
Sanitation Education/Information	\$ 3,200
Convenience Centers	399,887
Transfer Stations	2,600,923
Post closure Care Cost	10,000
Other Charges	113,323
Transfers Out	3,803
<b>Total Solid Waste/Sanitation Fund</b>	<b>\$ 3,131,136</b>
<b><u>Local Purpose(Rural Fire) Fund</u></b>	
Fire Prevention & Control	\$ 714,000
Other Charges	17,500
<b>Total Local Purpose (Rural Fire) Fund</b>	<b>\$ 731,500</b>
<b><u>Drug Control Fund</u></b>	
Drug Enforcement	\$ 71,500
Other Charges	825
<b>Total Drug Control Fund</b>	<b>\$ 72,325</b>

**Highway/Public Works Fund**

Administration	\$	388,168
Highway & Bridge Maintenance		1,165,839
Operation & Maintenance of Equipment		338,851
Quarry Operations		382,500
Other Charges		292,104
Capital Outlay		1,717,500
Principal on Debt		30,000
Interest on Debt		4,196
Transfers Out		3,803
<b>Total Highway/Public Works Fund</b>	<b>\$</b>	<b>4,322,960</b>

**General Debt Service Fund**

General Government Debt Service	\$	5,558,678
<b>Total General Debt Service Fund</b>	<b>\$</b>	<b>5,558,678</b>

**Education Debt Service Fund**

Education Debt Service	\$	-
Transfers Out		-
<b>Total Education Debt Service Fund</b>	<b>\$</b>	<b>-</b>

**General Purpose School Fund****Instruction**

Regular Instruction	\$	22,308,482
Alternative School		222,653
Special Education		4,018,622
Vocational Education		1,652,377
Student Body Education		588,938
Adult Education		-

**Support Services**

Attendance		258,781
Health Services		640,423
Other Support Services		1,240,971
Regular Instruction		1,431,876
Special Education		721,844
Vocational Education		142,775
Technology Department		1,330,786
Adult Education		-
Other Programs		210,000
Board of Education		1,227,120
Director of Schools		384,826
Office of the Principal		2,693,045
Fiscal Services		11,561
Human Resources		275,031
Operation of the Plant		3,749,212
Maintenance of Plant		1,404,035
Transportation		2,987,393
Central and Other		133,396

**Non-Instructional Services**

Community Services		536,036
Early Childhood Education		1,153,769

<b>Capital Outlay</b>		<b>500,000</b>
-----------------------	--	----------------

<b>Debt Service</b>		<b>-</b>
---------------------	--	----------

<b>Total General Purpose School Fund</b>	<b>\$</b>	<b>49,823,953</b>
--	-----------	-------------------

**Federal Projects Fund**

**Instruction**

Regular Instruction Program	\$	6,210
Special Education Program		833,368
Vocational Education Program		45,000

**Support Services**

Health Services	\$	-
Other Student Support		34,999
Regular Instruction Program		378,963
Special Education Program		337,648
Vocational Education Program		-
Operation of Plant		-
Transportation		255,916

<b>Transfers Out</b>	\$	-
----------------------	----	---

Total Federal Projects Fund	\$	1,892,104
-----------------------------	----	-----------

**Central Cafeteria Fund**

**Non-Instructional Services**

Food Service	\$	3,916,129
--------------	----	-----------

Total Central Cafeteria Fund	\$	3,916,129
------------------------------	----	-----------

BE IT FURTHER RESOLVED, that the Franklin County Schools' Federal Projects Fund for the Every Student Succeeds Act (ESSA) projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education. Be it further resolved that the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education and the Tennessee Department of Education. The fiscal year budget 2020-21 included a \$100,000 permanent transfer of funds from the School General Fund to the Federal Projects Fund for operational purposes, and the fiscal year 2021-22 included a \$1,000,000 permanent transfer from the school general fund to the school federal projects fund for the same purpose.

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

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget for funds under supervision of the director of schools and highway superintendent, shall be approved as follows: Prior to the county mayor's approval, the official or department head of the office or department whose budget is to be amended shall make a written amendment request on the amendment request form specified by the county mayor to include the information outlined in subdivision (b) (1) – (3) of T.C.A. §5-9-407. If the county mayor fails to approve such an amendment request, the amendment request may be approved by the finance committee, or by a majority vote of the county legislative body. Amendments shall be reported to the county legislative body at the next regular scheduled commission meeting. The director of schools must receive approval of the Board of Education for transfers between major categories and the highway superintendent must receive approval of the highway commission for transfers between major categories as required by law.

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

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Comptroller of the State or his Designee after its adoption as provided by Section 9-21-403, T.C.A.

SECTION 6. BE IT FURTHER RESOLVED that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Comptroller of the State of Tennessee or his Designee, to pay for the expenses herein authorized until the taxes and other revenue for the year 2022-23 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, T.C.A. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2023.

SECTION 7. BE IT FURTHER RESOLVED that all revenues realized as a result of the participation by the Sheriff's Department in the Federal Meth Task Force Program & the Organized Crime Drug Task Force for overtime reimbursement will be then in turn appropriated to the Sheriff's Department Overtime Pay line upon receipt. As well Equitable Shared funds from the US Marshalls office shall be accounted for within the Drug Fund and stipulated as Equitably Shared resources and expenditures.

SECTION 8. BE IT FURTHER RESOLVED that the funds which have been appropriated to provide property tax relief to low-income elderly homeowners (County Commission – Tax Relief Program) will be dispersed by the County Trustee pursuant to the criteria established by resolution of the Franklin County Board of Commissioners on September 11, 2000.

SECTION 9. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of 21st April 2008 approved participation in the Tennessee Property Tax Freeze Program pursuant to T.C.A. 67-5-705. The tax freeze program is provided for in Chapter 581 of the Public Acts of 2007 and shall be effective for the tax roll of 2008 forward and administered as such.

SECTION 10. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2020 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2021. The proration of delinquent taxes for fund 156 Education Debt Service shall be deposited to fund 151 General Debt Service, as the debt service funds will be combined this fiscal year. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.



SECTION 11. BE IT FURTHER RESOLVED that the Franklin County Commission on the date of June 20, 2011 & amended on August 15, 2011, December 5, 2011, April 15, 2013 & June 15, 2020, they resolved to establish a Reserve Fund Policy, Spending Prioritization Policy & Debt Management Policies of Franklin County, TN. The Policies enacted will be utilized in the Financial Administration and Budgeting Process to assist in making sound decisions related to managing fund balances, spending & debt payments of all Franklin County, Tennessee funds.

SECTION 12. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and shall be of no effect at the end of the year at June 30, 2023.

SECTION 13. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 14. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 31st day of August, 2022.

APPROVED: Original on File with Signature  
David Alexander, Honorable Mayor & Commission Chair

ATTEST:

Original on File with Signature

Tina Sanders, Deputy County Clerk

Resolution Sponsored by: Finney & Riddle

Motion to Adopt: Riddle Second: Schultz

Votes: Ayes: 14 Nays: 0 Declaration: Approved

# CLERK'S CERTIFICATE



I, Tina Sanders, Chief Deputy County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 8ESC-0822 MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

This document was approved at a EMERGENCY SPECIAL CALLED SESSION of the Franklin County Board of Commissioners on August 31, 2022 and recorded on file in my office in Commissioner's Minute Book 40.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 31<sup>st</sup> August 2022.



  
Tina Sanders, Chief Deputy County Clerk  
of Franklin County, Tennessee

COUNTY CLERK

**RESOLUTION # 8ESB-0822**

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

**SECTION 1. BE IT RESOLVED** by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 31st day of August, 2022, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2022 shall be \$1.6685 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$1.8268 within the remaining cities, and \$1.8753 outside on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Outside Cities	Cities Except Sewanee, Winchester & Tullahoma	Sewanee, Winchester & Tullahoma
County	\$ 0.7502	\$ 0.7502	\$ 0.7502
Library	0.0248	0.0248	0.0248
Solid Waste	0.1583	0.1583	-
Local Purpose	0.0485	-	-
Highway	0.0410	0.0410	0.0410
General Purpose School	0.6854	0.6854	0.6854
General Debt Service	0.1671	0.1671	0.1671
Education Debt Service	-	-	-
	<u>\$ 1.8753</u>	<u>\$ 1.8268</u>	<u>\$ 1.6685</u>

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

**SECTION 3. BE IT FURTHER RESOLVED** that half of the local option sales tax generated in municipal locations of Franklin County shall be allocated to the General Purpose School Fund and the sales tax generated outside of municipalities shall be divided equally between the School General Fund and the General Debt Service Fund for the purpose of paying Education Debt. The local option sales tax paid by the state to the Trustee in July shall be deemed revenue of the prior year and shall be allocated according to the prior budget. This resolution allocates local option sales taxes paid by the state to the Trustee for the twelve consecutive months beginning with August 2022.

**SECTION 4. BE IT FURTHER RESOLVED** that interest earned on investments held by the Trustee shall be allocated in the following manner: interest on the Library Fund will go to the Library Fund, interest on the Education Post Employee Benefit Reserve go to that reserve balance, interest on the Highway Post Employee Benefit Reserve go to that reserve balance, all other interest earnings to the General Debt Service Fund, unless restricted by legislation or resolution.

**SECTION 5. BE IT FURTHER RESOLVED** that State Revenue Sharing – T.V.A. collections shall be allocated as follows: the fixed amount of \$12,500 per quarter shall be allocated to the General Purpose School Fund and all additional State Revenue Sharing – T.V.A. collections shall be allocated to the General Fund.

**SECTION 6. BE IT FURTHER RESOLVED** that Nissan in Lieu of Taxes collected shall be allocated to the General Debt Service Fund for retirement Education debt.

**SECTION 7. BE IT FURTHER RESOLVED** that the first \$20,000 of revenue derived from Building Permits shall be allocated to the Local Purpose Tax Fund, and the balance of such revenue shall accrue to the General Fund.

SECTION 8. BE IT FURTHER RESOLVED that the proceeds from the Local Purpose Tax will be allocated equally and totally among the fifteen rural fire departments through quarterly distributions with two exceptions; 1) an allocation of Four Thousand Five Hundred Dollars \$4,500.00 necessary for the training association, facility, & maintenance or repair of vehicles; 2) the 2011 increase in Hotel Motel Tax be reserved and utilized for incentive distribution approved by the County Wide Fire Committee.

SECTION 9. BE IT FURTHER RESOLVED that the revenue from two (2) cents of property tax allocated to the Highway/Public Works Fund is allocated for bridge maintenance & the revenue from four (4) cents of the property tax allocated be distributed for road projects within the four (4) Road Districts based on highway miles per district.

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

SECTION 11. BE IT FURTHER RESOLVED this resolution taking effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 31st day of August, 2022.

APPROVED: Original on file with Signature  
David Alexander, Honorable County Mayor &  
Commission Chair

ATTEST:

Original on file with Signature  
Tina Sanders, Deputy County Clerk

RESOLUTION SPONSORED BY: Eldridge & Finney

MOTION: Eldridge SECOND: King

VOTES: AYES: 14 NAYS 0 PASS 0

DECLARATION: Approved

## CLERK'S CERTIFICATE



I, Tina Sanders, Chief Deputy County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 8ESB-0822 FIXING THE TAX LEVY IN FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2022**

This document was approved at a EMERGENCY SPECIAL CALLED SESSION of the Franklin County Board of Commissioners on August 31, 2022 and recorded on file in my office in Commissioner's Minute Book 40.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 31<sup>st</sup> August 2022.



  
Tina Sanders, Chief Deputy County Clerk  
of Franklin County, Tennessee

COUNTY CLERK

**Appropriation Resolution**

Fund	Beginning Fund Balance (Spendable) 7/1/22	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/23	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	\$ 2,042,310	\$ 24,992,366	\$ -	\$ 10,606	25,002,972	\$ 20,830,277	\$ -	\$ 20,830,277	\$ 4,172,695	\$ 6,215,005	Yes	12.96%	
112 Courthouse Jail Maintenance	\$ 29,245	\$ 140,000	\$ -	\$ -	140,000	\$ 1,450	\$ 135,000	\$ 136,450	\$ 3,550	\$ 32,795	Yes	0.08%	Fees Transfer Yr End
115 Library Fund	\$ 297,564	\$ 470,193	\$ -	\$ -	470,193	\$ 455,358	\$ 3,000	\$ 458,358	\$ 11,835	\$ 309,399	Yes	7.20%	Seasonal Rev
116 Solid Waste/Sanitation	\$ 1,196,703	\$ 2,743,245	\$ -	\$ -	2,743,245	\$ 3,127,333	\$ 3,803	\$ 3,131,136	\$ (387,891)	\$ 808,812	Yes	6.71%	Seasonal Rev
120 Local Purpose Tax	\$ 583,053	\$ 1,059,259	\$ -	\$ -	1,059,259	\$ 731,500	\$ -	\$ 731,500	\$ 327,759	\$ 910,812	Yes	5.47%	Seasonal Rev
122 Drug Control	\$ 100,122	\$ 55,575	\$ -	\$ -	55,575	\$ 72,325	\$ -	\$ 72,325	\$ (16,750)	\$ 83,372	Yes	2.49%	Only Expend if have funds
131 Highway/Public Works	\$ 2,459,562	\$ 4,150,747	\$ -	\$ -	4,150,747	\$ 4,319,157	\$ 3,803	\$ 4,322,960	\$ (172,213)	\$ 2,287,349	Yes	8.10%	Seasonal Rev
141 School General Fund	\$ 10,740,991	\$ 48,769,241	\$ -	\$ -	48,769,241	\$ 49,823,953	\$ -	\$ 49,823,953	\$ (1,054,711)	\$ 9,686,279	Yes	3.61%	Seasonal Rev
142 Federal Projects Fund	\$ 10,334	\$ 1,892,105	\$ -	\$ -	1,892,105	\$ 1,892,105	\$ -	\$ 1,892,105	\$ 0	\$ 10,334	Yes	1.70%	Based on Reimbursement
143 School Cafeteria Fund	\$ 5,369,291	\$ 3,916,129	\$ -	\$ -	3,916,129	\$ 3,916,129	\$ -	\$ 3,916,129	\$ -	\$ 5,369,290	Yes	9.35%	
151 General Debt Service	\$ 2,674,195	\$ 6,105,126	\$ -	\$ 135,000	6,240,126	\$ 5,558,678	\$ -	\$ 5,558,678	\$ 681,447	\$ 3,355,642	Yes	0.06%	Yes, planned shortage
<b>Totals</b>	<b>\$ 25,503,371</b>	<b>\$ 94,293,985</b>	<b>\$ -</b>	<b>\$ 145,606</b>	<b>94,439,591</b>	<b>\$ 90,728,265</b>	<b>\$ 145,606</b>	<b>\$ 90,873,871</b>	<b>\$ 3,565,720</b>	<b>\$ 29,069,090</b>			

**Detailed Budget**

Fund	Estimated Beginning Fund Balance 7/1/2022	Beginning Reserves 7/1/2022	Estimated Beginning Cash 7/1/2022	Revenues	Debt Proceeds	Transfers In	(Est. Rev + Debt Proceeds + Transfers In) Total Estimated Receipts	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase / Decrease	Estimated Ending Cash 6/30/2023	Ending Cash as a Percent of Expenditures
101 General	\$ 14,734,561	\$ (12,692,251)	\$ 16,379,294	\$ 24,992,366	\$ -	\$ 10,606	\$ 25,002,972	\$ 20,830,277	\$ -	\$ 20,830,277	\$ 4,172,695	\$ 20,551,989	98.66%
112 Courthouse Jail Maintenance	29,245	-	\$ 17,116	140,000	-	-	140,000	1,450	135,000	136,450	3,550	20,666	15.15%
115 Library Fund	297,564	-	\$ 309,875	470,193	-	-	470,193	455,358	3,000	458,358	11,835	321,710	70.19%
116 Solid Waste/Sanitation	1,196,703	-	\$ 1,268,177	2,743,245	-	-	2,743,245	3,127,333	3,803	3,131,136	(387,891)	880,286	28.11%
120 Local Purpose Tax	878,374	(295,321)	\$ 885,877	1,059,259	-	-	1,059,259	731,500	-	731,500	327,759	1,213,636	165.91%
122 Drug Control	112,665	(12,542)	\$ 96,322	55,575	-	-	55,575	72,325	-	72,325	(16,750)	79,572	110.02%
131 Highway/Public Works	3,779,246	(1,319,684)	\$ 4,086,896	4,150,747	-	-	4,150,747	4,319,157	3,803	4,322,960	(172,213)	3,914,683	90.56%
141 School General Fund	14,876,098	(4,135,107)	\$ 14,307,800	48,769,241	-	-	48,769,241	49,823,953	-	49,823,953	(1,054,712)	13,253,088	26.60%
142 Federal Projects Fund	1,110,334	(1,100,000)	\$ 1,088,302	1,892,105	-	-	1,892,105	1,892,105	-	1,892,105	0	1,088,302	57.52%
143 School Cafeteria Fund	5,369,291	-	\$ 5,132,938	3,916,129	-	-	3,916,129	3,916,129	-	3,916,129	-	5,132,938	131.07%
151 General Debt Service	2,674,195	-	\$ 3,289,537	6,105,126	-	135,000	6,240,126	5,558,678	-	5,558,678	681,447	3,970,984	71.44%
<b>Totals</b>	<b>\$ 45,058,276</b>	<b>\$ (19,554,905)</b>	<b>\$ 46,862,135</b>	<b>\$ 94,293,985</b>	<b>\$ -</b>	<b>\$ 145,606</b>	<b>\$ 94,439,591</b>	<b>\$ 90,728,265</b>	<b>\$ 145,606</b>	<b>\$ 90,873,871</b>	<b>\$ 3,565,720</b>	<b>\$ 50,427,855</b>	

Fund 151: Gen Debt Service	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2022	\$ 61,775,000	\$ 22,624,413	\$ 84,399,413
Less Budgeted Debt Payments 2023	3,305,000	2,148,678	5,453,678
Difference	\$ 58,470,000	\$ 20,475,735	\$ 78,945,735

Statement of Estimated Revenue from Current Property Taxes  
2022 Assessments Based upon Estimated Assessed Value of:

\$	1,670,193,271	Common Rate
\$	1,149,874,598	Solid Waste
\$	878,403,442	Rural Fire
<b>\$</b>	<b>3,698,471,311</b>	<b>Total Assessed Value</b>

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.50%	Net Estimated Collection of Taxes
101 County General	0.7502	12,529,790	313,245	12,216,545
115 Library	0.0248	414,208	10,355	403,853
116 Solid Waste/Sanitation *	0.1583	1,820,251	45,506	1,774,745
120 Local Purpose Tax **	0.0485	426,026	10,651	415,375
131 Highway/Public Works	0.0410	684,779	17,119	667,660
141 General Purpose School	0.6854	11,447,505	286,188	11,161,317
151 General Debt Service	0.1671	2,790,893	69,772	2,721,121
156 Education Debt Service	-	-	-	-
	<b>\$1.8753/1.8268</b>			
<b>Total</b>	<b>1.6685</b>	<b>\$ 30,113,452</b>	<b>\$ 752,836</b>	<b>\$ 29,360,616</b>

**Total Outside Cities \$ 1.8753**  
**Total Cities Except Sewanee, Winchester, Tullahoma 1.8268 (Common Rate excluding Rural Fire Rate)**  
**Total Sewanee, Winchester, Tullahoma 1.6685 (Common Rate excluding Solid Waste & Rural Fire Rate)**

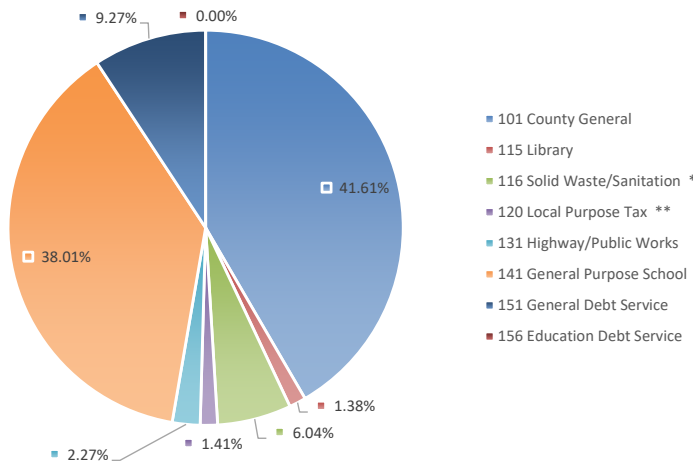
\* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.1543 for remainder of county.

\*\* Rate is based on assessed valuation of property outside of cities.

<u>Value of Penny</u>	2022	2021	Change in Value
Common Rate Value	\$ 162,844	\$ 105,156	\$ 57,688
*Solid Waste Value	\$ 112,113	\$ 70,609	\$ 41,504
**Rural Fire Value	\$ 85,644	\$ 54,529	\$ 31,115

Tax Rate Compared PY	2022	2021	Increase
Common Rate	\$ 1.8753	\$ 2.8786	\$ (1.00)
Solid Waste Rate	\$ 1.8268	\$ 2.8045	\$ (0.98)
Rural Fire Rate	\$ 1.6685	\$ 2.5612	\$ (0.89)

Percentage of Property Tax By Fund



## Local Option Sales Tax Comparison & History

Month	F/Y 2021/22	F/Y 2020/21	F/Y 2019/20
July	\$ 740,087	\$ 609,599	\$ 528,700
August	704,070	583,994	536,528
September	686,477	557,797	528,295
October	723,371	611,298	547,066
November	701,320	591,454	515,238
December	732,213	587,951	534,489
January	831,873	781,198	628,994
February	650,478	596,519	456,402
March	633,576	529,369	476,797
April	769,010	728,215	519,123
May	781,652	803,690	546,407
June (22/23 Est & Cur)	790,000	712,529	588,084
<b>Total for Fiscal Year</b>	<b>\$ 8,744,127</b>	<b>\$ 7,693,614</b>	<b>\$ 6,406,122</b>

### School General Fund 141

Fiscal Year	Budgeted	Collected	Difference
2018/19	4,627,000	5,030,119	(403,119)
2019/20	4,892,328	5,359,609	(467,281)
2020/21	5,030,119	6,307,430	(1,277,311)
2021/22 YTD Est.	5,872,000	7,100,000	(1,228,000)

### Education Debt Service Fund 156

Fiscal Year	Budgeted	Collected	Difference
2018/19	850,000	969,526	(119,526)
2019/20	1,030,000	954,348	75,652
2020/21	1,030,000	1,386,184	(356,184)
2021/22 YTD Est.	1,150,000	1,636,000	(486,000)

\*\*Note: Shaded area represents estimated figures for the current fiscal year



**Franklin County, TN Government  
Schedule of Debt Payments  
for Fiscal Year 2022-2023**

**GO Bonds**

<u>Loan Name</u>	<u>Authorized &amp; Unissued</u>	<u>Amount Outstanding at 6/30/22</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2022-23</u>	<u>Interest Due in FY 2022-23</u>	<u>Total Debt Service for FY 2022-23</u>
Jail Expansion Bond & Misc. Equip Dec 2017	-	\$ 5,940,000	Gen. Debt	\$ 425,000	\$ 242,200	\$ 667,200
Jail Expansion Bond Series June 2017	-	6,335,000	Gen. Debt	525,000	228,850	753,850
Judicial Ctr Refund 1 Bonds -- Series 2017	-	1,080,000	Gen. Debt	50,000	36,456	86,456
Judicial Ctr Refund 2 -- Series 2017	-	485,000	Gen. Debt	485,000	24,250	509,250
School GO Bond -- Series 2019	-	45,590,000	Gen. Debt - Educ	1,410,000	1,543,769	2,953,769
School Capital Refund -- Series 2017	-	465,000	Gen. Debt - Educ	225,000	23,250	248,250
*CON 12YR for Jail Expansion - Series 2019	-	1,560,000	Gen Debt	155,000	45,708	200,708
*CON 10YR for Hwy Equip - Series 2021	-	320,000	Gen Debt	30,000	4,195	34,195
<b>TOTAL GO BONDS \$</b>	<b>- \$</b>	<b>\$ 61,775,000</b>		<b>\$ 3,305,000</b>	<b>\$ 2,148,678</b>	<b>\$ 5,453,678</b>

**Debt Service by Fund**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 3,305,000	\$ 2,148,678	\$ 5,453,678
Education Debt Service Fund **Closing Fund**	0	0	0
General Fund	0	0	0
Highway/Public Works Fund	0	0	0
School GP Fund	0	0	0
School Federal Projects Fund	-	-	-
	<b>\$ 3,305,000</b>	<b>\$ 2,148,678</b>	<b>\$ 5,453,678</b>

**Debt Service By Function**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 1,601,028	\$ 555,255	\$ 2,156,282
Public Health	27,753	15,816	43,568
Education	1,635,000	1,567,019	3,202,019
Highway	41,220	10,589	51,809
Administration	0	0	0
	<b>\$ 3,305,000</b>	<b>\$ 2,148,678</b>	<b>\$ 5,453,678</b>

**Notes:**

**Per Capita Debt Ratios 2019**

O/S Debt	\$1,655.33
Gross Direct Debt	1,655.33
Net Direct Debt	1,552.90
Total Net Overlapping Debt	131.42
Overall Net Debt	1,684.32

**Population (Source: US Bureau of Census)**

	<u>Franklin Co</u>	<u>Tennessee</u>
2013 US Census	41,213	6,496,943
2014 US Census	41,288	6,544,617
2015 US Census	41,343	6,595,354
2016 US Census	41,518	6,651,277
2017 US Census	41,623	6,714,748
2018 US Census	41,935	6,778,180

**Debt Ratios 2019**

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt to	6.58%	1.61%
Net Direct Debt to	6.17%	1.51%
Total Net Overlapping Debt to	0.52%	0.13%
Overall Net Debt to	6.70%	1.64%

Current Financial Rating Aa3 (Moody's Rating)

Schedule of Budgeted Debt Payments  
Fiscal Year 2022/23  
Franklin County, TN

**General Debt Service Fund # 151**

<b>Date of Payment</b>	<b>Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>	<b>Bond Type</b>
11/1/2022	School Series 2019	\$ -	\$ 771,884	\$ 771,884	GO Bond
11/1/2022	Hwy Equip 2021 CON	\$ -	\$ 2,098	\$ 2,098	10 YR Capital Note
12/1/2022	Jail Bonds 12/17 Series	\$ -	\$ 121,100	\$ 121,100	GO Bond
12/1/2022	Jail Bonds 6/17 Series	\$ -	\$ 114,425	\$ 114,425	GO Bond
12/1/2022	Jud Ctr 1 Refund 17 Series	\$ -	\$ 18,228	\$ 18,228	GO Bond
12/1/2022	Jud Ctr 2 Refund 17 Series	\$ -	\$ 12,125	\$ 12,125	GO Bond
12/1/2022	School Refund 2017	\$ -	\$ 11,625	\$ 11,625	GO Bond
12/1/2022	Jail Expansion 2019 Series	\$ -	\$ 22,854	\$ 22,854	12 YR Capital Note
5/1/2023	School Series 2019	\$ 1,410,000	\$ 771,884	\$ 2,181,884	GO Bond
5/1/2023	Hwy Equip 2021 CON	\$ 30,000	\$ 2,098	\$ 32,098	10 YR Capital Note
6/1/2023	Jail Bonds 12/17 Series	\$ 425,000	\$ 121,100	\$ 546,100	GO Bond
6/1/2023	Jail Bonds 6/17 Series	\$ 525,000	\$ 114,425	\$ 639,425	GO Bond
6/1/2023	Jud Ctr 1 Refund 17 Series	\$ 50,000	\$ 18,228	\$ 68,228	GO Bond
6/1/2023	Jud Ctr 2 Refund 17 Series	\$ 485,000	\$ 12,125	\$ 497,125	GO Bond
6/1/2023	School Refund 2017	\$ 225,000	\$ 11,625	\$ 236,625	GO Bond
6/1/2023	Jail Expansion 2019 Series	\$ 155,000	\$ 22,854	\$ 177,854	12 YR Capital Note
<b>Total Gen Debt</b>		<b>\$ 3,305,000</b>	<b>\$ 2,148,678</b>	<b>\$ 5,453,678</b>	

Fund Summary by Category/Department  
Fiscal Year 2022/23

		2020-2021	2021-2022	2021-2022	2022-2023
		Actual	Amended	Estimated	Budgeted
<b>101</b>	<b>County General Revenues</b>				
40000	Local Taxes	\$ 13,661,864	\$ 13,454,284	\$ 13,506,605	\$ 13,834,945
41000	Licenses & Permits	148,825	162,850	149,425	148,600
42000	Fines, Forfeitures & Penalties	207,723	223,070	195,979	211,070
43000	Charges for Current Services	449,051	462,833	425,300	453,605
44000	Other Local Revenues	183,830	137,890	93,443	146,900
45000	Fees Received from County Officials	2,307,659	2,343,129	2,285,150	2,307,000
46000	State of Tennessee	3,460,716	2,782,885	2,704,840	2,816,239
47000	Federal Government	2,017,079	5,970,944	4,589,175	4,897,007
48000	Other Government & Citizens	183,781	222,666	167,000	177,000
49000	Other Sources	555,256	10,606	10,606	10,606
<b>Total Co General Fund Revenue Category Summary</b>		<b>\$ 23,175,784</b>	<b>\$ 25,771,156</b>	<b>\$ 24,127,523</b>	<b>\$ 25,002,972</b>
<b>101</b>	<b>County General Expenditures</b>				
	<b>General Government</b>				
51100	County Commission	\$ 321,699	\$ 360,998	\$ 334,025	\$ 340,583
51220	Beer Board	430	1,225	970	1,125
51300	County Mayor	195,658	201,091	197,755	209,112
51400	County Attorney	10,800	10,800	10,800	10,800
51500	Election Commission	271,929	259,972	248,724	293,822
51600	Register of Deeds	342,770	369,412	343,176	388,222
51720	Planning	159,333	162,726	157,260	216,563
51800	County Buildings	1,170,042	1,551,249	1,497,441	1,560,731
51900	Other General Administration - IT	161,592	180,150	178,365	178,365
	<b>Finance</b>				
52300	Property Assessor	525,750	658,756	637,899	690,448
52400	County Trustee	335,890	347,680	345,983	360,801
52500	County Clerk	625,434	657,784	626,881	642,087
52900	Finance Department	667,711	741,119	736,828	785,267
	<b>Administration of Justice</b>				
53100	Circuit Court	972,571	1,011,707	1,013,684	1,060,553
53300	General Sessions Court	319,569	321,321	321,229	335,996
53330	Drug Court Program	101,742	103,007	102,958	108,353
53400	Chancery Court	228,004	243,660	242,645	254,756
53500	Juvenile Court	133,297	137,802	133,992	144,387
53700	Judicial Commissioners	148,968	171,591	171,591	267,223
53900	Other Administration of Justice	414,435	1,130,569	513,950	539,450
53910	Probation Services	151,440	159,758	159,258	167,789

Fund Summary by Category/Department  
Fiscal Year 2022/23

	2020-2021	2021-2022	2021-2022	2022-2023
	Actual	Amended	Estimated	Budgeted
53920 Courtroom Security	-	-	-	-
<b>Public Safety</b>				
54110 Sheriff's Department	4,103,205	4,257,632	4,285,642	4,562,915
54160 Administration of the Sex Offender	13,879	21,995	21,925	21,925
54210 Jail	3,187,762	3,297,379	2,888,589	3,163,736
54230 Community Reentry Program	357,931	504,045	501,041	390,531
54240 Juvenile Services	104,718	50,500	34,445	42,500
54410 Civil Defense	154,120	167,713	164,598	174,466
54420 Rescue Squad	17,214	52,899	42,420	41,000
54490 Consolidated Communications	746,451	921,278	830,289	891,735
54610 County Coroner	42,349	57,500	29,500	57,500
54710 Public Safety Grants	29,452	86,409	33,979	33,979
54900 Other Public Safety Grants	40,200	50,000	50,000	50,000
<b>Public Health &amp; Welfare</b>				
55110 Local Health Center	25,579	36,121	33,800	35,745
55120 Rabies & Animal Control	250,840	267,078	245,770	285,412
55190 Other Local Health Services	93,976	193,159	137,956	199,796
55390 Appropriation to State	29,946	30,646	29,946	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	89,365	101,792	102,765	116,677
55739 Other Waste Collections	42,324	44,033	40,570	52,202
55900 Other Public Health & Welfare	4,596	-	-	-
<b>Social, Cultural &amp; Recreational</b>				
56300 Senior Citizen's Assistance	40,249	37,500	37,500	37,500
56700 Parks and Fair Boards	39,942	48,936	43,043	53,639
<b>Agricultural &amp; Natural Resources</b>				
57100 Agriculture Extension	103,247	122,550	115,620	139,500
57500 Soil Conservation	71,991	92,011	45,008	102,284
<b>Other Operations</b>				
58120 Industrial Development	196,568	534,924	40,514	86,459
58190 Other Economic & Community Development	155,870	506,355	151,330	151,330
58220 Airport	16,686	31,000	-	31,000
58300 Veterans Services	91,214	99,560	93,545	97,868
58400 Other Charges	845,463	1,002,378	1,002,731	1,002,725
58802 Covid-19 Grant # 2 -	597,106	-	-	-
58803 Covid-19 Grant # 3 -	22,784	-	-	-
58804 Covid-19 Grant # 4 -	19,922	-	-	-
58805 Covid-19 Grant # 5 -	20,000	-	-	-
58806 Covid-19 Grant # 6 -	15,921	-	-	-

Fund Summary by Category/Department  
Fiscal Year 2022/23

		2020-2021	2021-2022	2021-2022	2022-2023
		Actual	Amended	Estimated	Budgeted
58831	American Rescue Plan Act Grant # 1	-	1,500,000	1,500,000	-
90000	Capital Projects	505,451	948,970	765,309	403,000
<b>Total General Fund Department Exp Summary</b>		<b>\$ 19,353,158</b>	<b>\$ 23,864,511</b>	<b>\$ 21,261,024</b>	<b>\$ 20,830,277</b>
<b>112 Crthouse/Jail Maint. Fund Revenues</b>					
40000	Local Taxes	\$ 143,257	\$ 135,000	\$ 140,000	\$ 140,000
<b>Total Crthouse Fund Revenue Category Summary</b>		<b>\$ 143,257</b>	<b>\$ 135,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
<b>112 Crthouse/Jail Maintenance Expenditures</b>					
58400	Other Charges	\$ 1,419	\$ 1,650	\$ 1,425	\$ 1,450
99100	Transfers Out	150,000	135,000	135,000	135,000
<b>Total Crthouse/Jail Fund Dept Exp Summary</b>		<b>\$ 151,419</b>	<b>\$ 136,650</b>	<b>\$ 136,425</b>	<b>\$ 136,450</b>
<b>115 Library Revenues</b>					
40000	Local Taxes	\$ 417,839	\$ 415,015	\$ 416,395	\$ 427,538
41000	Licenses & Permits	2,055	2,040	2,130	2,110
43000	Charges for Current Services	7,652	10,000	7,850	7,900
44000	Other Local Revenues	1,627	1,543	1,558	1,545
46000	State of Tennessee	-	-	-	-
47000	Federal Government	2,350	24,448	24,448	1,600
48000	Other Government & Citizens	31,217	54,040	50,500	29,500
49000	Other Sources	-	-	-	-
<b>Total Library Fund Revenue Category Summary</b>		<b>\$ 462,740</b>	<b>\$ 507,086</b>	<b>\$ 502,881</b>	<b>\$ 470,193</b>
<b>115 Library Expenditures</b>					
56500	Libraries	\$ 369,138	\$ 430,495	\$ 391,254	\$ 411,363
58400	Other Charges	39,198	44,450	41,321	43,995
58801	Givid-19 Grant # 1	179	-	-	-
58831	American Rescue Plan Act Grant # 1	-	27,236	27,676	-
99100	Transfers Out	3,000	3,000	3,000	3,000
<b>Total Library Fund Department Exp Summary</b>		<b>\$ 411,515</b>	<b>\$ 505,181</b>	<b>\$ 463,251</b>	<b>\$ 458,358</b>

Fund Summary by Category/Department  
Fiscal Year 2022/23

		2020-2021	2021-2022	2021-2022	2022-2023
		Actual	Amended	Estimated	Budgeted
<b>116</b>	<b>Solid Waste Fund Revenue</b>				
40000	Local Taxes	\$ 1,839,957	\$ 1,819,182	\$ 1,825,415	\$ 1,866,245
41000	Licenses & Permits	13,150	14,000	13,635	13,500
43000	Charges for Current Services	140,459	163,800	162,000	177,000
44000	Other Local Revenues	161,915	311,500	346,200	661,500
46000	State of Tennessee	23,333	28,000	25,625	25,000
<b>Total Solid Waste Fund Rev Category Summary</b>		<b>\$ 2,178,814</b>	<b>\$ 2,336,482</b>	<b>\$ 2,372,875</b>	<b>\$ 2,743,245</b>
<b>116</b>	<b>Solid Waste/Sanitation Fund Expenditures</b>				
55720	Sanitation Education/Information	\$ 1,879	\$ 3,200	\$ 2,800	\$ 3,200
55732	Convenience Centers	308,260	356,469	328,045	399,887
55733	Transfer Stations	1,419,128	1,939,506	1,928,292	2,600,923
55770	Post-Closure Care Cost	9,450	10,000	9,000	10,000
58400	Other Charges	103,873	113,550	98,420	113,323
99100	Transfers Out	48,803	3,803	3,803	3,803
<b>Total Solid Waste Fund Department Exp Summary</b>		<b>\$ 1,891,393</b>	<b>\$ 2,426,529</b>	<b>\$ 2,370,360</b>	<b>\$ 3,131,136</b>
<b>120</b>	<b>Local Purpose Fund Revenue</b>				
40000	Local Taxes	\$ 789,204	\$ 1,030,748	\$ 999,251	\$ 1,035,134
41000	Licenses & Permits	24,001	24,119	22,145	24,125
44000	Other Local Revenues	-	-	-	-
48000	Other Government & Citizens	-	-	-	-
49000	Other Sources	-	3,650	3,650	-
<b>Total Local Purpose Fund Rev Category Summary</b>		<b>\$ 813,205</b>	<b>\$ 1,058,517</b>	<b>\$ 1,025,046</b>	<b>\$ 1,059,259</b>
<b>120</b>	<b>Local Purpose(Rural Fire) Fund</b>				
54310	Fire Prevention & Control	\$ 583,438	\$ 1,068,500	\$ 1,036,000	\$ 716,500
58400	Other Charges	12,010	15,300	14,700	15,000
<b>Total Local Purpose Fund Dept Exp Summary</b>		<b>\$ 595,448</b>	<b>\$ 1,083,800</b>	<b>\$ 1,050,700</b>	<b>\$ 731,500</b>

Fund Summary by Category/Department  
Fiscal Year 2022/23

		2020-2021	2021-2022	2021-2022	2022-2023
		Actual	Amended	Estimated	Budgeted
<b>122</b>	<b>Drug Fund Revenues</b>				
42000	Fines, Forfeitures & Penalties	\$ 19,446	\$ 27,475	\$ 15,779	\$ 27,475
43000	Charges for Current Services	1,300	2,500	1,200	2,500
44000	Other Local Revenues	5,075	58,600	19,000	20,100
46000	State of Tennessee	-	-	-	-
47000	Federal Government	6,637	15,890	16,488	5,000
48000	Other Government & Citizens	20	500	-	500
49000	Other Sources	41,119	-	33,598	-
<b>Total Drug Fund Revenue Category Summary</b>		<b>\$ 73,597</b>	<b>\$ 104,965</b>	<b>\$ 86,065</b>	<b>\$ 55,575</b>
<b>122</b>	<b>Drug Control Fund</b>				
54150	Drug Enforcement	\$ 133,783	\$ 128,925	\$ 53,565	\$ 71,500
58400	Other Charges	629	1,375	685	825
<b>Total Drug Control Fund Dept Exp Summary</b>		<b>\$ 134,412</b>	<b>\$ 130,300</b>	<b>\$ 54,250</b>	<b>\$ 72,325</b>
<b>131</b>	<b>Highway Fund Revenues</b>				
40000	Local Taxes	\$ 762,121	\$ 748,943	\$ 739,740	\$ 766,290
41000	Licenses & Permits	3,410	3,540	3,505	3,540
43000	Charges for Current Services	7,542	15,080	6,970	15,080
44000	Other Local Revenues	6,756	9,380	3,295	16,380
46000	State of Tennessee	3,431,462	2,864,457	2,829,622	3,349,457
47000	Federal Government	-	-	-	-
48000	Other Governments	-	-	-	-
49000	Other Sources	21,621	4,900	4,900	-
<b>Total Highway Fund Revenue Category Summary</b>		<b>\$ 4,232,912</b>	<b>\$ 3,646,300</b>	<b>\$ 3,588,032</b>	<b>\$ 4,150,747</b>
<b>131</b>	<b>Highway Fund Expenditures</b>				
61000	Administration	\$ 345,659	\$ 361,177	\$ 347,442	\$ 388,168
62000	Highway & Bridge Maintenance	956,729	1,071,150	1,000,352	1,165,839
63100	Operation & Maintenance of Equipment	246,494	335,761	287,296	338,851
63400	Quarry Operations	267,199	411,396	345,848	382,500
65000	Other Charges	205,622	264,693	229,691	292,104
68000	Capital Outlay	1,675,122	1,389,068	1,165,165	1,717,500
82100	Principal on Debt	15,807	49,290	48,233	30,000
82200	Interest on Debt	3,315	5,340	3,184	4,196
99100	Transfers Out	53,803	3,803	3,803	3,803
<b>Total Highway Fund Department Exp Summary</b>		<b>\$ 3,769,750</b>	<b>\$ 3,891,676</b>	<b>\$ 3,431,014</b>	<b>\$ 4,322,960</b>

Fund Summary by Category/Department  
Fiscal Year 2022/23

		2020-2021	2021-2022	2021-2022	2022-2023
		Actual	Amended	Estimated	Budgeted
<b>141</b>	<b>School General Fund Revenues</b>				
40000	Local Taxes	\$ 17,735,670	\$ 18,745,557	\$ 18,745,557	\$ 18,889,088
41000	Licenses & Permits	59,033	62,160	62,160	62,160
43000	Charges for Current Services	137,380	220,000	223,500	220,000
44000	Other Local Revenue	212,491	165,056	165,056	102,089
46000	State of Tennessee	28,666,310	30,912,571	30,909,591	29,327,548
47000	Federal Government	1,217,042	790,364	790,364	168,356
49000	Other Sources	1,900	197,337	197,337	-
<b>Total School Gen Fund Rev Category Summary</b>		<b>\$ 48,029,826</b>	<b>\$ 51,093,046</b>	<b>\$ 51,093,566</b>	<b>\$ 48,769,241</b>
<b>141</b>	<b>School General Fund Expenditures</b>				
<b>Instruction</b>					
71100	Regular Instruction	\$ 21,125,604	\$ 21,701,602	\$ 20,795,664	\$ 22,308,482
71150	Alternative School	202,229	208,147	194,691	222,653
71200	Special Education Program	3,432,780	3,746,407	3,646,736	4,018,622
71300	Vocational Education Program	1,412,390	1,665,780	1,535,699	1,652,377
71400	Student Body Education Prog	454,043	573,682	524,772	588,938
71600	Adult Educ Program	-	-	-	-
<b>Support</b>					
72110	Attendance	\$ 226,147	\$ 254,427	\$ 251,306	\$ 258,781
72120	Health Services	579,956	612,317	296,017	640,423
72130	Other Support Services	1,423,931	1,440,438	1,251,736	1,240,971
72210	Regular Instruction	1,403,079	1,442,412	1,332,842	1,431,876
72220	Special Educ Program	693,830	725,864	676,527	721,844
72230	Vocational Educ Prog	57,204	137,720	134,900	142,775
72250	Technology Department	930,210	1,185,664	1,082,621	1,330,786
72290	Other Programs (OPEB ARC)	178,683	210,000	210,000	210,000
72310	Board of Education	1,150,019	1,158,604	1,015,466	1,227,120
72320	Director of Schools	276,808	358,242	335,097	384,826
72410	Office of Principals	2,477,041	2,705,740	2,705,160	2,693,045
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	257,192	266,747	263,043	275,031
72610	Operation of Plant	3,413,940	3,530,467	3,512,264	3,749,212
72620	Maintenance of Plant	1,065,207	1,420,945	1,329,362	1,404,035
72710	Transportation	2,220,150	2,579,313	2,485,849	2,987,393
72810	Central & Other	96,853	129,128	129,128	133,396
<b>Non-Instructional</b>					
73100	Food Service	\$ 53,588	\$ 11,522	\$ 11,522	\$ -
73300	Community Services	\$ 564,986	\$ 1,381,981	\$ 1,381,981	\$ 536,036
73400	Early Childhood Education	962,633	1,097,076	1,097,076	1,153,769



Fund Summary by Category/Department  
Fiscal Year 2022/23

		2020-2021	2021-2022	2021-2022	2022-2023
		Actual	Amended	Estimated	Budgeted
<b>Capital Outlay &amp; Debt Service</b>					
73100	Capital Outlay	\$ 256,112	\$ 1,090,407	\$ 1,090,407	\$ 500,000
76901	Covid-19 Expenditures	330,570	-	-	-
82130	Principal Debt Service	-	-	-	-
82230	Interest Debt Service	-	-	-	-
99100	Transfers Out	-	1,207,746	1,207,746	-
<b>Total School Gen Fund Exp Summary</b>		<b>\$ 45,256,746</b>	<b>\$ 50,853,940</b>	<b>\$ 48,509,173</b>	<b>\$ 49,823,953</b>
<b>142 Federal Projects Fund Revenues</b>					
47000	Federal Government	\$ 4,865,459	\$ 19,730,675	\$ 19,730,675	\$ 1,892,105
49000	Other Sources	-	1,000,000	1,000,000	-
<b>Total Federal Projects Revenue Summary</b>		<b>4,865,459</b>	<b>20,730,675</b>	<b>20,730,675</b>	<b>1,892,105</b>
<b>142 Federal Projects Fund Expenditures</b>					
<b>Instruction</b>					
71100	Regular Instruction Program	\$ 2,465,881	\$ 7,421,679	\$ 7,421,679	\$ 6,210
71200	Special Education Program	1,055,716	1,523,429	1,523,429	833,368
71300	Vocational Education Program	92,305	65,646	65,646	45,000
<b>Support Services</b>					
72120	Health Services	20,998	1,009,052	1,009,052	-
72130	Other Student Support	72,975	311,218	311,218	34,999
72210	Regular Instruction Program	561,572	1,466,576	1,466,576	378,963
72220	Special Education Program	242,685	503,234	503,234	337,648
72230	Vocational Education Program	200	3,400	3,400	-
72610	Operation of Plant	3,053	2,555,976	2,555,976	-
72710	Transportation	254,878	279,571	279,571	255,916
73100	Food Service	96,554	-	-	-
<b>Other Uses</b>					
99100	Transfers Out	-	-	-	-
<b>Total Federal Projects Expenditures Summary</b>		<b>4,866,817</b>	<b>15,139,781</b>	<b>15,139,781</b>	<b>1,892,104</b>

Fund Summary by Category/Department  
Fiscal Year 2022/23

		2020-2021	2021-2022	2021-2022	2022-2023
		Actual	Amended	Estimated	Budgeted
<b>143</b>	<b>Centralized Cafeteria Fund Revenues</b>				
43000	Charges for Current Services	\$ 181,069	\$ 235,000	\$ 227,439	\$ 845,000
44000	Other Local Revenue	37,032	27,000	24,035	27,000
46000	State of Tennessee	32,018	45,309	45,275	73,119
47000	Federal Government	4,377,743	4,499,910	4,363,360	2,971,010
<b>Total Centralized Cafeteria Revenue Summary</b>		<b>\$ 4,627,862</b>	<b>\$ 4,807,219</b>	<b>\$ 4,660,109</b>	<b>\$ 3,916,129</b>
<b>143</b>	<b>Centralized Cafeteria Fund Expenditures</b>				
73100	Food Service	\$ 3,290,888	\$ 4,104,515	\$ 3,171,071	\$ 3,916,129
<b>Total Centralized Cafeteria Dept Exp Summary</b>		<b>\$ 3,290,888</b>	<b>\$ 4,104,515</b>	<b>\$ 3,171,071</b>	<b>\$ 3,916,129</b>
<b>151</b>	<b>General Debt Service Fund Revenues</b>				
40000	Local Taxes	\$ 5,458,094	\$ 5,747,482	\$ 5,748,204	\$ 5,830,851
41000	Licenses & Permits	13,872	13,500	14,370	14,275
44000	Other Local Revenues	278,780	245,000	260,000	260,000
48000	Other Governments & Citizens	-	-	-	-
49000	Other Sources	150,000	160,000	135,000	135,000
<b>Total Gen Debt Service Rev Category Summary</b>		<b>\$ 5,900,746</b>	<b>\$ 6,165,982</b>	<b>\$ 6,157,574</b>	<b>\$ 6,240,126</b>
<b>151</b>	<b>General Government Debt Service</b>				
82100	Principal on Debt	\$ 4,286,191	\$ 3,720,025	\$ 4,286,841	\$ 3,305,000
82200	Interest on Debt	2,478,022	2,316,571	2,478,147	2,148,678
82300	Other Debt Charges	89,640	105,000	88,552	105,000
99000	Other Uses	-	-	-	-
<b>Total General Debt Service Fund Exp Summary</b>		<b>\$ 6,853,853</b>	<b>\$ 6,141,596</b>	<b>\$ 6,853,540</b>	<b>\$ 5,558,678</b>

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>Estimated Revenues and Other Sources</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Tax	\$ 12,015,585	\$ 11,944,234	\$ 12,010,930	\$ 12,216,545	Represents \$0.7502
40120	Trustee's Collections - Prior Year	250,819	230,800	175,786	200,000	
40125	Trustee's Collections - Bankruptcy	646	700	240	700	
40130	Circuit/Clerk & Master Collections - Prior Year	256,986	203,000	153,482	260,000	
40140	Interest and Penalty	54,026	46,900	41,740	43,000	
40161	Payments in Lieu of Taxes - TVA	4,132	4,150	4,150	4,150	
40162	Payments in Lieu of Taxes - Local Utilities	43,355	45,000	43,500	43,500	
40163	Payments in Lieu of Taxes - Other	37,427	37,500	37,500	37,500	
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>					
40250	Litigation Tax - General	116,254	140,600	140,600	140,600	
40270	Business Tax	499,869	455,800	542,100	540,000	
40275	Mixed Drink Tax - Local	28,851	31,650	42,000	35,000	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	106,102	85,500	86,107	85,500	
40330	Wholesale Beer Tax	247,356	228,000	228,000	228,000	
40390	Other Statutory Local Taxes	456	450	470	450	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 13,661,864</b>	<b>\$ 13,454,284</b>	<b>\$ 13,506,605</b>	<b>\$ 13,834,945</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
<b>41100</b>	<b>Licenses</b>					
41140	Cable TV Franchise	\$ 62,979	\$ 62,500	\$ 65,000	\$ 65,000	
<b>41500</b>	<b>Permits</b>					
41510	Beer Permits	3,576	4,050	4,625	4,600	
41520	Building Permits	81,850	92,500	76,000	76,000	
41590	Other Permits	420	3,800	3,800	3,000	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 148,825</b>	<b>\$ 162,850</b>	<b>\$ 149,425</b>	<b>\$ 148,600</b>	
<b>42000</b>	<b>FINES, FORFEITURES AND PENALTIES</b>					
<b>42100</b>	<b>Circuit Court</b>					
42110	Fines	\$ 1,201	\$ 4,750	\$ 5,300	\$ 5,000	
42120	Officers Costs	23,043	21,600	17,700	21,600	
42141	Drug Court Fees	2,148	885	1,300	2,000	
42150	Jail Fees	5,022	5,800	3,500	5,000	
42180	DUI Treatment Fines	1,456	1,480	1,000	1,480	
42190	Data Entry Fee - Circuit Court	2,181	2,740	1,950	2,000	
42191	Courtroom Security Fee	120	90	90	90	
42192	Victims Assistance Assessments	2,268	2,635	2,350	2,350	
<b>42300</b>	<b>General Sessions Court</b>					
42310	Fines	19,878	21,075	9,200	15,000	
42311	Fines for Littering	95	55	-	55	
42320	Officers Costs	52,059	55,500	55,500	55,500	
42330	Game and Fish Fines	2,142	2,450	890	2,450	
42341	Drug Court Fees	11,977	11,850	11,850	11,850	
42350	Jail Fees	20,833	21,875	21,875	21,875	
42380	DUI Treatment Fines	9,966	8,950	8,950	8,950	
42390	Data Entry Fee - General Sessions Court	9,938	12,050	10,000	10,000	
42391	Courtroom Security Fee	1,029	1,150	1,150	1,150	
42392	Victims Assistance Assessments	24,419	28,175	24,599	25,000	
<b>42400</b>	<b>Juvenile Court</b>					
42410	Fines	612	575	575	575	
42420	Officers Costs	3,185	3,690	3,000	3,200	
42490	Data Entry Fee - Juvenile Court	1,399	1,850	2,700	2,500	
42491	Courtroom Security Fee - Juvenile Court	128	50	-	50	
<b>42500</b>	<b>Chancery Court</b>					
42520	Officers Costs	456	625	625	625	
42530	Data Entry Fee - Chancery Court	4,790	4,200	4,200	4,200	
<b>42600</b>	<b>Other Courts - In County</b>					
42641	Drug Court Fees	7,165	7,970	7,100	7,970	
42990	Other Fines, Forfeitures & Penalties	213	1,000	575	600	
	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 207,723</b>	<b>\$ 223,070</b>	<b>\$ 195,979</b>	<b>\$ 211,070</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>General Service Charges</b>					
43190	Other General Service Charges	\$ 159,381	\$ 125,638	\$ 110,000	\$ 121,900	State Contract Litter St. Routes
<b>43300</b>	<b>Fees</b>					
43350	Copy Fees	\$ 5	\$ 5	\$ -	\$ 5	
43366	Greenbelt Application Late	300	350	50	350	
43370	Telephone Commissions	65,765	73,250	90,000	95,000	Inmate Phones
43392	Data Processing Fees - Register	22,250	18,050	21,000	22,000	
43393	Probation Fees	183,194	222,990	185,000	190,000	
43394	Data Processing Fees - Sheriff	2,926	3,000	3,000	3,000	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
43395	Sex Offender Registration Fee - Sheriff	8,100	8,150	8,550	8,500	
43396	Data Processing Fees - County Clerk	4,255	3,550	5,000	5,000	
43399	Vehicle Insurance Coverage & Reinstatement Fees	2,875	2,850	2,700	2,850	
43990	Other Charges For Services	-	5,000	-	5,000	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 449,051</b>	<b>\$ 462,833</b>	<b>\$ 425,300</b>	<b>\$ 453,605</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Investment Income	\$ 5,387	\$ 10,300	\$ 8,300	\$ 8,000	
44120	Lease/Rentals	23,275	28,150	28,150	28,150	SCHRA, TN Rehab, TN Environ, FCIDBC
44131	Commissary Sales	13,514	11,320	27,000	27,000	Sheriff Commissary
44140	Sale of Maps	-	50	25	50	
44145	Sale of Recycled Materials	1,249	850	800	1,000	
44170	Miscellaneous Refunds	71,102	35,000	5,080	10,000	St Inmate,
<b>44500</b>	<b>Nonrecurring Items</b>					
44530	Sale of Equipment	23,721	250	-	250	
44540	Sale of Property	6,405	250	-	250	
44570	Contributions and Gifts	1,855	870	2,060	250	
44990	Other Local Revenues	6,500	1,200	1,145	1,200	Unclaimed Property, Misc & Ins Dividend
44990	Other Local Revenues - Beach	405	400	750	400	
44990	Other Local Revenues - Food Truck Friday	1,775	3,900	5,670	5,000	
44990	Other Local Revenues - Farmers Mkt	300	300	305	300	
44990	Other Local Revenues - SMTAP	16,380	15,000	14,130	15,000	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	10	50	28	50	Project Preservation Receipts
44990	Other Local Revenues - Fair	11,952	30,000	-	50,000	Fair Receipts
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 183,830</b>	<b>\$ 137,890</b>	<b>\$ 93,443</b>	<b>\$ 146,900</b>	
<b>45000</b>	<b>FEES RECEIVED FROM COUNTY OFFICIALS</b>					
<b>45500</b>	<b>Fees in Lieu of Salary</b>					
45510	County Clerk	\$ 468,131	\$ 456,700	\$ 500,000	\$ 500,000	
45520	Circuit Court Clerk	160,571	187,200	137,000	150,000	
45540	General Sessions Court Clerk	246,226	275,100	237,000	240,000	
45550	Clerk and Master	156,863	160,100	137,800	145,000	
45560	Juvenile Court Clerk	31,813	33,400	30,350	31,000	
45580	Register	356,204	344,700	350,000	350,000	
45590	Sheriff	14,176	15,250	18,000	16,000	
45610	Trustee	873,675	870,679	875,000	875,000	
	<b>TOTAL FEES REC'D FROM COUNTY OFFICIALS</b>	<b>\$ 2,307,659</b>	<b>\$ 2,343,129</b>	<b>\$ 2,285,150</b>	<b>\$ 2,307,000</b>	
<b>46000</b>	<b>STATE OF TENNESSEE</b>					
<b>46100</b>	<b>General Government Grants</b>					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46190	Other General Government Grants	800	3,000	3,000	-	Fair & Proj Preservation
46210	Law Enforcement Training Program	32,800	33,600	33,600	33,600	
46310	Health Department Programs	87,608	184,300	85,000	199,796	DGA Contract (100%)
<b>46400</b>	<b>Public Works Grants</b>					
46430	Litter Program	17,166	12,600	8,200	20,000	about 20%
<b>46800</b>	<b>Other State Revenues</b>					
46820	Income Tax	126,790	-	-	-	
46830	Beer Tax	18,369	18,250	22,000	22,000	
43835	Vehicle Certificate of Title Fees	9,445	24,900	8,900	8,900	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	115,300	105,000	125,000	125,000	
46851	State Revenue Sharing - TVA	1,229,143	1,197,900	1,197,900	1,210,000	TVA
48682	State Revenue Sharing - Telecommunications	75,974	68,625	68,625	68,625	
46855	State Shared Sports Gaming	8,956	11,000	25,000	25,000	
46915	Contracted Prisoner Boarding	628,611	590,250	620,000	635,000	
46960	Registrar's Salary Supplement	15,164	15,170	15,170	15,170	
46980	Other State Grants	1,084,830	508,290	482,945	443,148	Gov Direct; VOCA Reentry & JAG
46990	Other State Revenues	760	1,000	500	1,000	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 3,460,716</b>	<b>\$ 2,782,885</b>	<b>\$ 2,704,840</b>	<b>\$ 2,816,239</b>	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>					
<b>47100</b>	<b>Federal Through State</b>					
47170	Appalachian Regional Commission Nissan	\$ 29,382	\$ -	\$ -	\$ -	Decherd Water Nissan ARC
47180	Community Development Housing Grant	-	355,025	-	-	
47180	Community Development TCAT Grant	446,406	-	-	-	
47220	Civil Defense Reimbursement	38,850	38,850	38,850	38,850	
47235	Homeland Security Grants	20,462	56,320	18,150	38,170	Homeland Security Grant 100%
47302	Covid-19 Grant # 2 - County Wide	628,350	-	-	-	
47303	Covid-19 Grant # 3 - Elections	22,958	-	-	-	
47304	Covid-19 Grant # 4 - Jail	19,922	-	-	-	
47305	Covid-19 Grant # 5 - Airport	20,000	-	-	-	
47310	Covid-19 Grant # 10 - 941 Tax Refund	278	-	-	-	
47590	Other Federal through State	335,310	305,239	211,657	199,782	Impaired Drivers \$20K & Voca \$179,782
<b>47600</b>	<b>Direct Federal</b>					
47680	Forest Service	541	1,471	1,471	1,000	
47801	Covid-19 Grant # 6 -	15,921	-	-	-	
47901	American Rescue Plan Act Grant # 6	-	4,099,205	4,099,205	4,099,205	
47990	Other Direct Federal Revenue	438,699	1,114,834	219,843	520,000	Inmate Social Sec; Meth %; Rescue \$50K; Drg Court; SAMHSA \$400K (100%)
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 2,017,079</b>	<b>\$ 5,970,944</b>	<b>\$ 4,589,175</b>	<b>\$ 4,897,007</b>	
<b>48000</b>	<b>OTHER GOVERNMENTS &amp; CITIZENS</b>					
<b>48100</b>	<b>Other Governments</b>					
48130	Contributions	\$ 86,309	\$ 86,100	\$ 84,500	\$ 84,500	E-911, Cities PPA, VTAID
<b>48600</b>	<b>Citizens &amp; Groups</b>					
48610	Donations	\$ 48,820	\$ 44,566	\$ 42,500	\$ 42,500	Animal Control, VTAID
48990	Other	48,652	92,000	40,000	50,000	BOE for SRO, Cell Phones/Software, Beer Fines
	<b>TOTAL OTHER GOVERNMENTS &amp; CITIZENS</b>	<b>\$ 183,781</b>	<b>\$ 222,666</b>	<b>\$ 167,000</b>	<b>\$ 177,000</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 22,620,528</b>	<b>\$ 25,760,550</b>	<b>\$ 24,116,917</b>	<b>\$ 24,992,366</b>	
<b>49000</b>	<b>OTHER SOURCES</b>					
49600	Proceeds From Sale of Capital Assets	\$ 449,650	\$ -	\$ -	\$ -	ID Board Property Sale 2020/21
49800	Transfers In	105,606	10,606	10,606	10,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803
	<b>TOTAL OTHER SOURCES</b>	<b>\$ 555,256</b>	<b>\$ 10,606</b>	<b>\$ 10,606</b>	<b>\$ 10,606</b>	
	<b>TOTAL EST. REVENUES &amp; OTHER SOURCES</b>	<b>\$ 23,175,784</b>	<b>\$ 25,771,156</b>	<b>\$ 24,127,523</b>	<b>\$ 25,002,972</b>	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>Estimated Expenditures</b>						
<b>51100</b>	<b>COUNTY COMMISSION</b>					COLA 5%
191	Board & Committee Fees	\$ 66,777	\$ 69,500	\$ 69,500	\$ 69,500	
	<b>Total Salary Expense</b>	<b>\$ 66,777</b>	<b>\$ 69,500</b>	<b>\$ 69,500</b>	<b>\$ 69,500</b>	
201	Social Security	3,638	4,100	4,100	4,100	
204	Pensions	307	410	410	410	
207	Medical Insurance	467	700	700	700	
210	Unemployment Compensation	1	15	15	15	
212	Employer Medicare Liability	963	1,008	1,008	1,008	
	<b>Total Benefit Expense</b>	<b>\$ 5,376</b>	<b>\$ 6,233</b>	<b>\$ 6,233</b>	<b>\$ 6,233</b>	
305	Audit Services	16,421	17,537	17,537	18,000	Based on Census Data
320	Dues & Memberships	12,210	12,826	12,826	12,900	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	4,527	4,955	4,650	4,650	KMBS Copier Lease
331	Legal Services	8,765	15,900	1,035	15,900	
332	Legal Notices	2,888	7,000	4,000	7,000	Some Reimbursed through Grants
355	Travel	1,655	6,200	6,200	6,200	Per diems, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	-	7,000	4,500	5,000	Meeting Manager & Misc
	<b>Total Contract Expense</b>	<b>\$ 46,466</b>	<b>\$ 71,418</b>	<b>\$ 50,748</b>	<b>\$ 69,650</b>	
435	Office Supplies	8,393	12,000	12,000	13,000	Includes copy/printer paper for all
	<b>Total Supply Expense</b>	<b>\$ 8,393</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 13,000</b>	
509	Refunds	70,217	15,000	11,700	15,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	450	2,000	2,000	2,000	Meeting Registrations & Contracted In-Service Staff Development **New Co Comm Requirements**
540	Tax Relief Program	105,047	103,003	100,000	100,000	Elderly low-income/Disabled Veterans
599	Other Charges	8,851	15,000	15,000	15,000	Settlement, E-911 Sign Maint & Misc
599	Other Charges - Census	2,108	-	-	-	
599	Other Charges - Fair	6,933	54,215	54,215	45,000	Franklin County Fair - Balance Carries
599	Other Charges - Food Truck Friday	269	4,401	4,401	200	
599	Other Charges - Project Preservation	812	8,228	8,228	5,000	Project Preservation - Balance Carries
	<b>Total Other Expense</b>	<b>\$ 194,687</b>	<b>\$ 201,848</b>	<b>\$ 195,544</b>	<b>\$ 182,200</b>	
	<b>TOTAL COUNTY COMMISSION</b>	<b>\$ 321,699</b>	<b>\$ 360,998</b>	<b>\$ 334,025</b>	<b>\$ 340,583</b>	
<b>51220</b>	<b>BEER BOARD</b>					
332	Legal Notices	\$ 430	\$ 900	\$ 765	\$ 600	Advertising
355	Travel	-	25	-	25	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 430</b>	<b>\$ 925</b>	<b>\$ 765</b>	<b>\$ 625</b>	
599	Other Charges	-	300	205	500	Samba Charges
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 205</b>	<b>\$ 500</b>	
	<b>TOTAL BEER BOARD</b>	<b>\$ 430</b>	<b>\$ 1,225</b>	<b>\$ 970</b>	<b>\$ 1,125</b>	
<b>51300</b>	<b>COUNTY MAYOR</b>					
101	County Official	\$ 96,494	\$ 98,425	\$ 98,425	\$ 103,346	Elected - State Mandated
103	Assistant(s)	37,298	38,442	38,442	40,365	1 position FT
185	Educational Incentive -- Other County Employees	-	850	850	850	1 employee
186	Longevity	300	360	360	420	1 employee
189	Other Salaries & Wages	15,170	15,589	15,589	16,369	
	<b>Total Salary Expense</b>	<b>\$ 149,262</b>	<b>\$ 153,667</b>	<b>\$ 153,667</b>	<b>\$ 161,349</b>	
201	Social Security	9,188	9,562	9,562	10,039	
204	Pensions	17,881	12,337	12,338	12,952	
206	Life Insurance	114	134	114	134	
207	Medical Insurance	10,502	11,114	10,910	11,851	
210	Unemployment Compensation	30	79	79	79	1 FT
212	Employer Medicare Liability	2,149	2,237	2,237	2,349	
299	Other Fringe Benefits	288	500	288	500	
	<b>Total Benefit Expense</b>	<b>\$ 40,152</b>	<b>\$ 35,964</b>	<b>\$ 35,529</b>	<b>\$ 37,903</b>	
307	Communication	-	50	50	50	
320	Dues & Memberships	1,800	1,800	1,800	1,800	TACM
330	Operating Lease Payments	2,440	3,200	2,860	3,000	KMBS Lease Copier
348	Postal Charges	59	60	-	60	
355	Travel	679	1,000	1,000	1,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 4,978</b>	<b>\$ 6,110</b>	<b>\$ 5,710</b>	<b>\$ 5,910</b>	
425	Gasoline	205	600	600	650	Moved from ID Board
435	Office Supplies	329	900	350	700	
	<b>Total Supply Expense</b>	<b>\$ 534</b>	<b>\$ 1,500</b>	<b>\$ 950</b>	<b>\$ 1,350</b>	
508	Premium on Surety Bonds	-	100	-	50	2 Notaries
524	In Service/Staff Development	250	750	400	750	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	482	3,000	1,500	1,800	
	<b>Total Other Expense</b>	<b>\$ 732</b>	<b>\$ 3,850</b>	<b>\$ 1,900</b>	<b>\$ 2,600</b>	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	<b>TOTAL COUNTY MAYOR</b>	<b>\$ 195,658</b>	<b>\$ 201,091</b>	<b>\$ 197,755</b>	<b>\$ 209,112</b>	
<b>51400</b>	<b>COUNTY ATTORNEY</b>					
331	Legal Services	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$900 Monthly Retainer
	<b>Total Contract Expense</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	
	<b>TOTAL COUNTY ATTORNEY</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	
<b>51500</b>	<b>ELECTION COMMISSION</b>					
101	County Official	\$ 75,191	\$ 76,694	\$ 76,694	\$ 80,529	Elected - State Mandated 5%
106	Deputy	34,048	38,438	38,438	40,365	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
186	Longevity	1,560	1,680	1,680	1,740	2 employees
187	Overtime Pay	10,930	3,805	4,400	10,930	2 Elections this fiscal year
189	Other Salaries & Wages	8,505	14,884	16,640	16,640	part time
192	Election Commission	3,043	2,500	2,500	3,043	
193	Election Workers	35,260	22,000	22,000	35,260	1 Elections this fiscal year
	<b>Total Salary Expense</b>	<b>\$ 169,487</b>	<b>\$ 160,951</b>	<b>\$ 163,302</b>	<b>\$ 189,457</b>	
201	Social Security	10,886	10,156	10,156	11,777	
204	Pensions	14,114	9,817	9,817	10,805	
206	Life Insurance	77	94	77	94	2 full time
207	Medical Insurance	14,753	15,464	15,445	16,460	
210	Unemployment Compensation	216	390	390	390	3 emp. + election workers
212	Employer Medicare Liability	2,597	2,375	2,375	2,754	
299	Other Fringe Benefits	500	500	500	500	3 emp. + election workers
	<b>Total Benefit Expense</b>	<b>\$ 43,143</b>	<b>\$ 38,796</b>	<b>\$ 38,760</b>	<b>\$ 42,780</b>	
307	Communication	368	410	350	375	
317	Data Processing Services	20,762	16,852	16,852	20,762	Microvote and Embry
320	Dues & Memberships	-	450	-	450	TACEO
330	Operating Lease Payments	3,786	4,733	3,750	3,800	KMBS Copier Lease
332	Legal Notices	13,284	14,512	6,000	12,000	PPB long ballots
334	Maintenance Agreements	900	925	925	925	Kardveyor
336	Maintenance & Repair -- Equipment	442	45	90	500	
348	Postal Charges	3,733	3,688	3,860	4,200	Redistricting
349	Printing, Stationary & Forms	4,153	2,504	2,725	4,000	
355	Travel	29	200	70	1,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	7,045	7,005	7,000	7,000	2 maintenance techs.
	<b>Total Contract Expense</b>	<b>\$ 54,502</b>	<b>\$ 51,324</b>	<b>\$ 41,622</b>	<b>\$ 55,512</b>	
435	Office Supplies	3,241	4,000	2,150	3,300	
499	Other Supplies & Materials	1,406	1,800	1,300	1,500	
	<b>Total Supply Expense</b>	<b>\$ 4,647</b>	<b>\$ 5,800</b>	<b>\$ 3,450</b>	<b>\$ 4,800</b>	
524	In Service/Staff Development	100	1,200	500	600	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	50	64	65	100	Notary Bonds & Misc
	<b>Total Other Expense</b>	<b>\$ 150</b>	<b>\$ 1,264</b>	<b>\$ 565</b>	<b>\$ 700</b>	
709	Data Processing Equipment	-	1,837	1,025	572	Technology Grant
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 1,837</b>	<b>\$ 1,025</b>	<b>\$ 572</b>	
	<b>TOTAL ELECTION COMMISSION</b>	<b>\$ 271,929</b>	<b>\$ 259,972</b>	<b>\$ 248,724</b>	<b>\$ 293,822</b>	
<b>51600</b>	<b>REGISTER OF DEEDS</b>					
101	County Official	\$ 83,545	\$ 85,216	\$ 85,216	\$ 89,477	Elected - State Mandated 5%
106	Deputy(ies)	125,477	139,524	139,524	145,678	4 positions
185	Educational Incentive -- Other County Employees	2,850	1,900	1,900	950	1 employee
186	Longevity	2,760	1,620	1,620	1,200	1 employee
	<b>Total Salary Expense</b>	<b>\$ 214,632</b>	<b>\$ 228,260</b>	<b>\$ 228,260</b>	<b>\$ 237,305</b>	
201	Social Security	12,657	14,202	14,202	14,763	
204	Pensions	22,290	18,332	18,331	19,054	
206	Life Insurance	214	234	234	234	
207	Medical Insurance	33,806	38,660	30,884	41,150	
210	Unemployment Compensation	122	220	220	220	4 empl. not incl. elected official
212	Employer Medicare Liability	2,960	3,321	3,321	3,453	
299	Other Fringe Benefits	800	800	800	800	
	<b>Total Benefit Expense</b>	<b>\$ 72,849</b>	<b>\$ 75,769</b>	<b>\$ 67,992</b>	<b>\$ 79,673</b>	
307	Communication	439	500	461	500	
317	Data Processing Services	21,506	24,000	24,000	25,000	BIS - Offset by DP revenue
320	Dues & Memberships	833	833	833	893	COAT(INCR), TRA, MTRA
330	Operating Lease Payments	4,560	5,000	2,640	4,000	KMBS Copier & Postage Machine Lease
348	Postal Charges	1,000	1,000	2,000	1,000	
355	Travel	1,365	2,500	1,655	2,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	13,104	14,300	7,730	23,300	Microfilming, Rebinding & Plat Scanning - Adding the Thank A Veteran Program
	<b>Total Contract Expense</b>	<b>\$ 42,807</b>	<b>\$ 48,133</b>	<b>\$ 39,319</b>	<b>\$ 57,193</b>	
435	Office Supplies	5,934	7,000	7,000	7,000	
	<b>Total Supply Expense</b>	<b>\$ 5,934</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
524	In Service/Staff Development	480	1,200	555	1,000	Meeting Registrations & Contracted In-Service Staff Development & Recert
599	Other Charges	-	9,050	50	50	
	<b>Total Other Expense</b>	<b>\$ 480</b>	<b>\$ 10,250</b>	<b>\$ 605</b>	<b>\$ 1,050</b>	
799	Other Capital Outlay	6,068	-	-	6,000	Capital Expenses from Gov Direct Appropriation Funds
	<b>Total Capital Expense</b>	<b>\$ 6,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	
	<b>TOTAL REGISTER OF DEEDS</b>	<b>\$ 342,770</b>	<b>\$ 369,412</b>	<b>\$ 343,176</b>	<b>\$ 388,222</b>	
<b>51720 PLANNING &amp; ZONING</b>						
105	Supervisor/Director	\$ 66,496	\$ 68,159	\$ 68,159	\$ 71,567	Appointed - Hourly
106	Deputy	41,259	42,285	42,285	78,058	1 full time position - Request
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	950	950	950	950	1 employee
186	Longevity	1,980	2,100	2,100	2,220	2 employees
	<b>Total Salary Expense</b>	<b>\$ 111,635</b>	<b>\$ 114,444</b>	<b>\$ 114,444</b>	<b>\$ 153,745</b>	
201	Social Security	6,839	7,120	7,002	9,569	
204	Pensions	13,308	9,191	9,135	11,019	
206	Life Insurance	94	94	94	140	
207	Medical Insurance	14,753	15,464	15,442	24,690	
210	Unemployment Compensation	42	108	46	162	
212	Employer Medicare Liability	1,599	1,665	1,640	2,238	
299	Other Fringe Benefits	400	400	400	600	
	<b>Total Benefit Expense</b>	<b>\$ 37,035</b>	<b>\$ 34,042</b>	<b>\$ 33,759</b>	<b>\$ 48,419</b>	
307	Communication	248	235	135	235	
320	Dues and Memberships	-	25	25	25	TNAFPM
330	Operating Lease Payments	2,322	2,530	2,570	2,590	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	1,859	2,400	2,200	2,400	
334	Maintenance Agreement (Software)	1,300	1,315	1,313	1,350	ESRI (GIS)
338	Maintenance & Repair -- Vehicle	205	500	300	500	
348	Postal Charges	800	800	300	800	
	<b>Total Contract Expense</b>	<b>\$ 6,734</b>	<b>\$ 7,805</b>	<b>\$ 6,843</b>	<b>\$ 8,900</b>	
425	Gasoline	342	700	600	1,000	Increase due to activity
432	Library Books/Media	-	-	-	350	
435	Office Supplies	1,490	1,235	1,415	1,500	
	<b>Total Supply Expense</b>	<b>\$ 1,832</b>	<b>\$ 1,935</b>	<b>\$ 2,015</b>	<b>\$ 2,850</b>	
508	Premiums on Corporate Surety Bonds	50	50	-	50	Notary Bonds
524	In Service/Staff Development	200	445	200	500	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS, TN Mandated Training
599	Other Charges	14	-	-	100	TNAFPM Conference Notary Application Fee
	<b>Total Other Expense</b>	<b>\$ 264</b>	<b>\$ 495</b>	<b>\$ 200</b>	<b>\$ 650</b>	
799	Other Capital Outlay	1,833	4,005	-	2,000	Non-Supply Items
	<b>Total Capital Expense</b>	<b>\$ 1,833</b>	<b>\$ 4,005</b>	<b>\$ -</b>	<b>\$ 2,000</b>	
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$ 159,333</b>	<b>\$ 162,726</b>	<b>\$ 157,260</b>	<b>\$ 216,563</b>	
<b>51800 COUNTY BUILDINGS</b>						
105	Supervisor/Director	\$ 34,368	\$ 35,182	\$ 35,182	\$ 36,941	Appointed - Hourly
166	Custodial Personnel	146,226	180,830	180,830	166,025	6 positions
167	Maintenance Personnel	61,406	63,906	63,906	67,102	2 positions
169	Part-Time Personnel	9,008	5,430	18,430	19,456	1 position
186	Longevity	3,540	3,780	3,780	4,020	5 employees
187	Overtime	-	800	800	800	
189	Other Salaries & Wages	645	1,000	825	300	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 255,193</b>	<b>\$ 290,929</b>	<b>\$ 303,753</b>	<b>\$ 294,643</b>	
201	Social Security	15,324	18,930	18,930	20,007	
204	Pensions	27,689	20,957	20,960	25,829	TCRS 8%
206	Life Insurance	421	468	468	468	
207	Medical Insurance	59,011	76,220	76,220	82,300	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	235	308	310	605	
212	Employer Medicare Liability	3,584	4,427	4,430	4,679	
299	Other Fringe Benefits	1,900	2,100	2,100	2,000	10 employees
	<b>Total Benefit Expense</b>	<b>\$ 108,164</b>	<b>\$ 123,410</b>	<b>\$ 123,418</b>	<b>\$ 135,888</b>	
307	Communication	47,649	52,370	52,370	52,500	
321	Engineering Services	-	100	100	5,000	
334	Maintenance Agreement	42,724	73,500	73,500	80,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	96,038	134,300	134,300	130,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Nashville Chemical
336	Maintenance & Repair -- Equipment	12,427	11,000	11,000	12,000	
338	Maintenance & Repair -- Vehicles	2,157	1,200	1,200	2,000	Routine maint & tire replacement
347	Pest Control	11,690	12,000	15,000	15,000	Co Wide Annual Bid Item
359	Disposal Services	10,000	15,400	15,400	16,000	Most County locations
399	Other Contracted Services	39,754	45,500	45,500	48,000	
	<b>Total Contract Expense</b>	<b>\$ 262,439</b>	<b>\$ 345,370</b>	<b>\$ 348,370</b>	<b>\$ 360,500</b>	



Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
410	Custodial Supplies	22,654	28,000	28,000	28,000	
425	Gasoline	1,497	3,000	3,000	3,200	
451	Uniforms	1,390	2,000	2,000	2,500	
452	Utilities	448,001	643,640	574,000	600,000	
499	Other Supplies/Materials	1,113	28,400	28,400	30,000	
	<b>Total Supply Expense</b>	<b>\$ 474,655</b>	<b>\$ 705,040</b>	<b>\$ 635,400</b>	<b>\$ 663,700</b>	
599	Other Charges	2,088	4,500	4,500	3,500	
	<b>Total Other Expense</b>	<b>\$ 2,088</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 3,500</b>	
707	Building Improvements	37,095	-	-	-	HVAC Courthouse Hallways, etc.. Landscaping Courthouse
717	Maintenance Equipment	860	2,000	2,000	2,500	
799	Other Capital Outlay	29,548	80,000	80,000	100,000	Unexpected Building Exp during the year
	<b>Total Capital Expense</b>	<b>\$ 67,503</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$ 102,500</b>	
	<b>TOTAL COUNTY BUILDINGS</b>	<b>\$ 1,170,042</b>	<b>\$ 1,551,249</b>	<b>\$ 1,497,441</b>	<b>\$ 1,560,731</b>	
	<b>51900 Other General Administration - IT</b>					
307	Communication	\$ 2,122	\$ 2,000	\$ 2,465	\$ 2,475	Verizon & Long Dist
334	Maintenance Agreement	13,426	15,000	14,670	15,000	Network Services, Email Server, Webhosting, Archive & Other
399	Other Contracted Services	131,386	150,000	148,080	147,740	
	<b>Total Contract Expense</b>	<b>\$ 146,934</b>	<b>\$ 167,000</b>	<b>\$ 165,215</b>	<b>\$ 165,215</b>	
599	Other Charges	45	400	400	400	Misc Software, Freight & Misc Charges
	<b>Total Other Expense</b>	<b>\$ 45</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>	
709	Data Processing Equipment	14,613	12,750	12,750	12,750	Departments IT Maintains
	<b>Total Capital Expense</b>	<b>\$ 14,613</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	
	<b>Total Other General Administration - IT</b>	<b>\$ 161,592</b>	<b>\$ 180,150</b>	<b>\$ 178,365</b>	<b>\$ 178,365</b>	
	<b>52300 PROPERTY ASSESSOR</b>					
101	County Official	\$ 83,545	\$ 85,216	\$ 85,216	\$ 89,477	Elected - State Mandated 5%
106	Deputy(ies)	227,282	277,171	264,870	300,165	8 positions
169	Part-time Employees	-	7,500	5,000	5,000	
185	Educational Incentive -- Other County Employees	-	3,500	3,500	950	1 employees
186	Longevity	1,860	1,860	1,860	300	1 employees
187	Overtime	6,842	7,000	7,000	7,000	
191	Board & Committee Fees	3,440	4,820	4,820	4,820	CBE
	<b>Total Salary Expense</b>	<b>\$ 322,969</b>	<b>\$ 387,067</b>	<b>\$ 372,266</b>	<b>\$ 407,712</b>	
201	Social Security	19,498	24,167	24,167	25,385	
204	Pensions	35,694	30,811	30,810	32,383	TCRS 8% no increase
206	Life Insurance	347	421	421	421	
207	Medical Insurance	55,870	69,588	69,588	74,070	8.3% Increase Dec - Jun
210	Unemployment Compensation	200	440	440	440	8 employees
212	Employer Medicare Liability	4,560	5,652	5,652	5,937	
299	Other Fringe Benefits	1,400	1,600	1,600	1,600	8 employees
	<b>Total Benefit Expense</b>	<b>\$ 117,569</b>	<b>\$ 132,679</b>	<b>\$ 132,678</b>	<b>\$ 140,236</b>	
308	Consultants	2,500	17,500	17,500	17,500	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	20,462	42,000	42,000	42,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	36,557	34,000	34,000	34,000	PPR - Increase in Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
330	Operating Lease Payments	8,545	10,260	9,000	9,000	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	-	650	600	650	Herald Chronicle Increase in Rates
334	Maintenance Agreement	5,200	5,400	6,250	6,250	ESRI & ACES
337	Maintenance & Repair -- Office Equipment	-	1,000	1,000	1,000	
338	Maintenance & Repair -- Vehicles	2,017	2,000	200	2,000	
348	Postal Charges	3,315	9,800	9,150	9,300	
355	Travel	-	1,000	-	1,500	Per diems, Mileage & Lodging, Etc Increase in Training
	<b>Total Contract Expense</b>	<b>\$ 80,396</b>	<b>\$ 125,410</b>	<b>\$ 121,500</b>	<b>\$ 125,000</b>	
425	Gasoline	787	2,400	1,735	3,000	
435	Office Supplies	1,668	5,677	5,660	6,000	
	<b>Total Supply Expense</b>	<b>\$ 2,455</b>	<b>\$ 8,077</b>	<b>\$ 7,395</b>	<b>\$ 9,000</b>	
508	Premium on Surety Bonds	200	200	200	500	Notary Bonds
524	In Service/Staff Development	-	1,100	600	1,500	Meeting Registrations & Contracted In-Service Staff Development Increase in Training
599	Other Charges	761	1,500	1,465	1,500	
	<b>Total Other Expense</b>	<b>\$ 961</b>	<b>\$ 2,800</b>	<b>\$ 2,265</b>	<b>\$ 3,500</b>	
719	Office Equipment	1,400	2,723	1,795	5,000	
	<b>Total Capital Expense</b>	<b>\$ 1,400</b>	<b>\$ 2,723</b>	<b>\$ 1,795</b>	<b>\$ 5,000</b>	
	<b>TOTAL PROPERTY ASSESSOR</b>	<b>\$ 525,750</b>	<b>\$ 658,756</b>	<b>\$ 637,899</b>	<b>\$ 690,448</b>	
	<b>52400 COUNTY TRUSTEE</b>					
101	County Official	\$ 83,545	\$ 85,216	\$ 85,216	\$ 89,477	Elected - State Mandated 5%
106	Deputy(ies)	131,582	140,543	140,543	147,565	4 positions
185	Educational Incentive -- Other County Employees	1,800	1,900	1,900	950	2 employees

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
186	Longevity	1,200	1,500	1,500	360	1 employee
189	Other Salaries & Wages	1,731	2,500	2,500	2,500	Employee from County - shared or retiree
	<b>Total Salary Expense</b>	<b>\$ 219,858</b>	<b>\$ 231,659</b>	<b>\$ 231,659</b>	<b>\$ 240,852</b>	
201	Social Security	13,279	14,412	14,412	14,982	
204	Pensions	26,127	18,604	18,604	19,339	TCRS 8%
206	Life Insurance	218	234	234	234	
207	Medical Insurance	36,882	38,660	38,660	41,150	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	89	235	235	235	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	3,128	3,371	3,371	3,504	
299	Other Fringe Benefits	800	800	800	800	4 employees
	<b>Total Benefit Expense</b>	<b>\$ 80,523</b>	<b>\$ 76,316</b>	<b>\$ 76,316</b>	<b>\$ 80,245</b>	
317	Data Processing Services	11,522	12,500	12,500	12,500	LGDPC
320	Dues & Memberships	898	1,003	978	1,005	COAT & MTTA
330	Operating Lease Payments	1,185	1,450	1,400	1,400	KMBS Copier Maint
348	Postage	10,406	10,700	10,040	10,500	
355	Travel	1,037	2,100	1,925	2,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	5,121	6,600	6,600	6,600	Contracted Billing
	<b>Total Contract Expense</b>	<b>\$ 30,169</b>	<b>\$ 34,353</b>	<b>\$ 33,443</b>	<b>\$ 34,005</b>	
435	Office Supplies	4,610	4,500	3,960	4,500	
	<b>Total Supply Expense</b>	<b>\$ 4,610</b>	<b>\$ 4,500</b>	<b>\$ 3,960</b>	<b>\$ 4,500</b>	
508	Premium on Surety Bonds	-	50	-	100	Notary Bond
524	In Service/Staff Development	730	802	605	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	100	
	<b>Total Other Expense</b>	<b>\$ 730</b>	<b>\$ 852</b>	<b>\$ 605</b>	<b>\$ 1,200</b>	
	<b>TOTAL COUNTY TRUSTEE</b>	<b>\$ 335,890</b>	<b>\$ 347,680</b>	<b>\$ 345,983</b>	<b>\$ 360,801</b>	
<b>52500</b>	<b>COUNTY CLERK</b>					
101	County Official	\$ 83,545	\$ 85,216	\$ 85,216	\$ 89,477	Elected - State Mandated 5%
106	Deputy(ies)	321,565	327,724	327,135	306,954	8 FT Employees (Reduced 1)
169	Part Time Personnel	-	6,710	-	15,000	Increased - reduced 1 FT position FY23
185	Educational Incentive -- Other County Employees	5,700	5,700	5,700	2,850	3 employees
186	Longevity	6,240	6,660	6,660	3,240	4 employees
	<b>Total Salary Expense</b>	<b>\$ 417,050</b>	<b>\$ 432,010</b>	<b>\$ 424,711</b>	<b>\$ 417,521</b>	
201	Social Security	24,708	26,999	26,370	26,013	
204	Pensions	49,326	34,199	31,500	32,377	TCRS 8%
206	Life Insurance	448	469	425	469	
207	Medical Insurance	73,715	77,320	61,525	82,300	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	199	565	290	565	
212	Employer Medicare Liability	5,779	6,314	6,167	6,084	
299	Other Fringe Benefits	1,800	2,050	1,800	2,050	
	<b>Total Benefit Expense</b>	<b>\$ 155,975</b>	<b>\$ 147,916</b>	<b>\$ 128,077</b>	<b>\$ 149,858</b>	
307	Communication	453	550	460	500	
317	Data Processing Services	21,767	24,150	24,450	24,600	BIS
320	Dues & Memberships	858	858	858	858	COAT & CCA
330	Operating Lease Payments	3,489	3,600	3,450	3,600	KMBS Copier & Postage Machine Rental
348	Postal Charges	13,000	27,000	24,000	24,000	Postage
355	Travel	1,483	1,300	1,390	1,500	Per diems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	350	1,800	1,800	1,500	microfilming, install datamax printer
	<b>Total Contract Expense</b>	<b>\$ 41,400</b>	<b>\$ 59,258</b>	<b>\$ 56,408</b>	<b>\$ 56,558</b>	
435	Office Supplies	5,967	10,900	9,875	9,750	
	<b>Total Supply Expense</b>	<b>\$ 5,967</b>	<b>\$ 10,900</b>	<b>\$ 9,875</b>	<b>\$ 9,750</b>	
508	Premium on Surety Bonds	-	100	100	100	Notary bond
524	In Service/Staff Development	1,005	1,300	1,030	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	446	700	680	700	Herald Chronicle, Lexis Nexis & NADA Guide
	<b>Total Other Expense</b>	<b>\$ 1,451</b>	<b>\$ 2,100</b>	<b>\$ 1,810</b>	<b>\$ 1,900</b>	
709	Data Processing Equipment	3,591	5,500	5,500	5,500	
790	Other Equipment	-	100	500	1,000	
	<b>Total Capital Expense</b>	<b>\$ 3,591</b>	<b>\$ 5,600</b>	<b>\$ 6,000</b>	<b>\$ 6,500</b>	
	<b>TOTAL COUNTY CLERK</b>	<b>\$ 625,434</b>	<b>\$ 657,784</b>	<b>\$ 626,881</b>	<b>\$ 642,087</b>	
<b>52900</b>	<b>FINANCE DEPARTMENT</b>					
105	Supervisor/Director	\$ 70,818	\$ 85,216	\$ 85,216	\$ 89,477	Appointed - Salary as Elected Fee Officials
106	Deputy Director	18,124	40,750	33,732	55,095	1 position - Salary
119	Accountants/Bookkeepers	348,066	363,358	363,358	376,761	9 positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	5,700	4,750	4,750	4,750	5 employees
186	Longevity	7,800	6,960	6,960	7,260	8 employees
	<b>Total Salary Expense</b>	<b>\$ 451,458</b>	<b>\$ 501,984</b>	<b>\$ 494,966</b>	<b>\$ 534,292</b>	
201	Social Security	25,241	31,259	31,986	33,263	
204	Pensions	51,931	40,348	41,285	42,932	TCRS 8% no increase
206	Life Insurance	441	562	515	515	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
207	Medical Insurance	65,534	82,002	85,052	90,530	8.3% Increase Dec - Jun
210	Unemployment Compensation	227	660	605	605	
212	Employer Medicare Liability	6,034	7,311	7,481	7,779	
299	Other Fringe Benefits	2,000	2,200	2,200	2,200	
	<b>Total Benefit Expense</b>	<b>\$ 151,408</b>	<b>\$ 164,342</b>	<b>\$ 169,124</b>	<b>\$ 177,824</b>	
307	Communication	2,485	2,100	2,400	2,400	
317	Data Processing Services	27,369	27,338	26,388	28,800	LGDPG software updates Accounting, Fixed Assets, Payroll, Purchasing, Doc Archive - Increase
320	Dues & Memberships	913	2,855	2,550	2,550	TASBO, TGFOA, GFOA, SHRM, HRSHRM
330	Operating Lease Payments	7,085	7,600	7,600	7,600	KMBS Copier/Printers & Pitney lease
334	Maintenance Agreements	4,522	100	-	-	
348	Postage	4,162	4,400	4,400	4,400	Pitney Bowes Postage
355	Travel	649	3,675	1,200	3,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	1,086	1,200	1,200	1,200	Doc. Shred, PO Box, Lock Box & Website
	<b>Total Contract Expense</b>	<b>\$ 48,271</b>	<b>\$ 49,268</b>	<b>\$ 45,738</b>	<b>\$ 50,450</b>	
435	Office Supplies	12,305	14,550	14,550	14,550	
	<b>Total Supply Expense</b>	<b>\$ 12,305</b>	<b>\$ 14,550</b>	<b>\$ 14,550</b>	<b>\$ 14,550</b>	
508	Premium on Surety Bonds	-	100	150	150	notary bonds - need to add 2 notaries
524	In Service/Staff Development	2,739	1,800	3,500	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,530	2,000	2,000	2,000	Misc odd expenses - (The Herald, etc)
	<b>Total Other Expense</b>	<b>\$ 4,269</b>	<b>\$ 3,900</b>	<b>\$ 5,650</b>	<b>\$ 5,650</b>	
709	Data Processing Equipment	-	275	-	-	
799	Other Capital Outlay	-	6,800	6,800	2,500	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 7,075</b>	<b>\$ 6,800</b>	<b>\$ 2,500</b>	
	<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 667,711</b>	<b>\$ 741,119</b>	<b>\$ 736,828</b>	<b>\$ 785,267</b>	
	<b>53100 CIRCUIT COURT</b>					
101	County Official	\$ 83,545	\$ 85,216	\$ 85,216	\$ 89,477	Elected - State Mandated 5%
106	Deputy(ies)	557,117	573,435	576,935	602,329	14 Positions
169	Part Time Personnel	16,055	16,360	18,360	18,360	
185	Educational Incentive -- Other County Employees	7,200	12,900	7,600	9,500	10 Employees
186	Longevity	11,280	10,680	10,680	8,100	9 Employees
187	Overtime Pay	66	1,500	1,500	1,500	
194	Jury & Witness Fees	766	10,000	10,000	10,000	
	<b>Total Salary Expense</b>	<b>\$ 676,029</b>	<b>\$ 710,091</b>	<b>\$ 710,291</b>	<b>\$ 739,266</b>	
201	Social Security	40,217	43,616	43,616	45,425	
204	Pensions	73,268	50,827	54,827	57,161	TCRS 8%
206	Life Insurance	686	702	702	702	
207	Medical Insurance	97,677	107,748	108,248	123,450	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	345	895	895	895	14 ft & pt
212	Employer Medicare Liability	9,406	10,201	10,201	10,624	
299	Other Fringe Benefits	2,900	2,900	2,900	3,400	
	<b>Total Benefit Expense</b>	<b>\$ 224,499</b>	<b>\$ 216,889</b>	<b>\$ 221,389</b>	<b>\$ 241,657</b>	
307	Communication	864	1,025	1,000	1,025	Long Distance
317	Data Processing Services	37,646	39,662	39,662	42,157	LGC Software & Hardware Maint
320	Dues & Memberships	708	898	900	958	COAT & MTSCCA
330	Operating Lease Payments	11,864	13,400	13,930	9,000	KMBS Copier & Pitney Machine Lease
332	Legal Notices, Recording & Court Cost	278	850	670	700	Grand Jury Ads
348	Postal Charges	6,323	9,300	9,300	9,500	
355	Travel	3,173	4,152	3,510	3,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	570	3,315	1,915	240	Accurint & TXT Signal
	<b>Total Contract Expense</b>	<b>\$ 61,426</b>	<b>\$ 72,602</b>	<b>\$ 70,887</b>	<b>\$ 67,080</b>	
432	Library Books & Media	725	1,300	730	900	TCA Updates
435	Office Supplies	7,776	8,300	7,890	8,000	
	<b>Total Supply Expense</b>	<b>\$ 8,501</b>	<b>\$ 9,600</b>	<b>\$ 8,620</b>	<b>\$ 8,900</b>	
508	Premium on Surety Bonds	100	100	100	100	Notary Bonds
524	In Service/Staff Development	1,990	2,300	2,370	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	26	125	27	50	
	<b>Total Other Expense</b>	<b>\$ 2,116</b>	<b>\$ 2,525</b>	<b>\$ 2,497</b>	<b>\$ 2,650</b>	
709	Data Processing Equipment	-	-	-	1,000	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	
	<b>TOTAL CIRCUIT COURT</b>	<b>\$ 972,571</b>	<b>\$ 1,011,707</b>	<b>\$ 1,013,684</b>	<b>\$ 1,060,553</b>	
	<b>53300 GENERAL SESSIONS COURT</b>					
101	County Official	\$ 162,574	\$ 164,525	\$ 164,525	\$ 172,258	Elected - State Mandated 4.7% increase
106	Deputy(ies)	83,143	85,305	85,305	89,570	2 positions
185	Educational Incentive -- Other County Employees	-	950	950	950	1 Employee
186	Longevity	660	780	780	900	2 employees
	<b>Total Salary Expense</b>	<b>\$ 246,377</b>	<b>\$ 251,560</b>	<b>\$ 251,559</b>	<b>\$ 263,678</b>	
201	Social Security	13,704	15,621	15,621	16,373	
204	Pensions	29,512	20,161	20,161	21,130	TCRS 8%

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
206	Life Insurance	140	141	140	141	
207	Medical Insurance	22,129	23,195	23,196	24,690	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	42	110	110	110	
212	Employer Medicare Liability	3,519	3,653	3,653	3,829	
299	Other Fringe Benefits	400	400	400	400	
	<b>Total Benefit Expense</b>	<b>\$ 69,446</b>	<b>\$ 63,281</b>	<b>\$ 63,282</b>	<b>\$ 66,674</b>	
330	Operating Lease Payments	1,554	1,450	1,400	1,400	KMBS Copier Lease
348	Postage	-	220	220	220	
355	Travel	438	1,150	1,126	1,150	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 1,992</b>	<b>\$ 2,820</b>	<b>\$ 2,746</b>	<b>\$ 2,770</b>	
432	Library Books & Media	-	1,000	755	775	TAM, TCSA & Lexis Nexis
435	Office Supplies	1,698	1,380	1,822	1,850	
	<b>Total Supply Expense</b>	<b>\$ 1,698</b>	<b>\$ 2,380</b>	<b>\$ 2,577</b>	<b>\$ 2,625</b>	
524	In Service/Staff Development	-	430	200	200	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	56	850	865	50	
	<b>Total Other Expense</b>	<b>\$ 56</b>	<b>\$ 1,280</b>	<b>\$ 1,065</b>	<b>\$ 250</b>	
	<b>TOTAL GENERAL SESSIONS COURT</b>	<b>\$ 319,569</b>	<b>\$ 321,321</b>	<b>\$ 321,229</b>	<b>\$ 335,996</b>	
<b>53330</b>	<b>DRUG COURT PROGRAM</b>					
105	Supervisor/Director	\$ 49,394	\$ 50,629	\$ 50,629	\$ 53,160	Appointed - Salary
186	Longevity	660	720	720	780	1 employee
189	Other Salaries & Wages	22,768	23,400	23,380	24,549	1 employee
	<b>Total Salary Expense</b>	<b>\$ 72,822</b>	<b>\$ 74,749</b>	<b>\$ 74,729</b>	<b>\$ 78,490</b>	
201	Social Security	3,900	4,658	4,658	4,891	
204	Pensions	8,417	6,013	6,013	6,314	TCRS 8%
206	Life Insurance	77	94	94	94	
207	Medical Insurance	14,753	15,464	15,464	16,460	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	42	110	110	110	2 employee
212	Employer Medicare Liability	912	1,089	1,089	1,144	
299	Other Fringe Benefits	400	400	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 28,501</b>	<b>\$ 27,828</b>	<b>\$ 27,829</b>	<b>\$ 29,413</b>	
307	Communication	419	430	400	450	Cell Phone expense
	<b>Total Contract Expense</b>	<b>\$ 419</b>	<b>\$ 430</b>	<b>\$ 400</b>	<b>\$ 450</b>	
	<b>TOTAL DRUG COURT PROGRAM</b>	<b>\$ 101,742</b>	<b>\$ 103,007</b>	<b>\$ 102,958</b>	<b>\$ 108,353</b>	
<b>53400</b>	<b>CHANCERY COURT</b>					
101	County Official	\$ 83,545	\$ 85,216	\$ 85,216	\$ 89,477	Elected - State Mandated 5%
106	Deputy	69,743	74,438	74,438	78,160	2 positions
186	Longevity	-	-	300	660	2 employees
	<b>Total Salary Expense</b>	<b>\$ 153,288</b>	<b>\$ 159,654</b>	<b>\$ 159,954</b>	<b>\$ 168,297</b>	
201	Social Security	9,278	9,961	9,942	10,459	
204	Pensions	18,357	12,856	12,832	13,500	TCRS 8%
206	Life Insurance	140	141	140	141	
207	Medical Insurance	22,129	23,196	23,196	24,690	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	63	165	165	165	2 employees
212	Employer Medicare Liability	2,170	2,330	2,325	2,446	
299	Other Fringe Benefits	400	700	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 52,537</b>	<b>\$ 49,349</b>	<b>\$ 49,001</b>	<b>\$ 51,802</b>	
307	Communication	29	35	35	35	
317	Data Processing Services	12,285	19,222	19,200	19,300	LGC increase Software Maintenance & Backup Verification
320	Dues & Memberships	708	900	1,090	1,100	COAT & State Court Clerk Association
330	Operating Lease Payments	3,430	3,788	4,160	4,175	KMBS Copier & Pitney Machine Lease
332	Legal Notices	-	2,300	2,200	2,200	Annual Delinquent Notice
348	Postal Charges	1,500	1,500	1,500	1,500	Postage Rate Increase
355	Travel	630	700	650	700	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	631	1,000	350	250	Domain
	<b>Total Contract Expense</b>	<b>\$ 19,213</b>	<b>\$ 29,445</b>	<b>\$ 29,185</b>	<b>\$ 29,260</b>	
432	Library Books & Media	959	1,400	970	1,000	Lexis Nexis/ Thompson
435	Office Supplies	2,007	2,050	1,785	2,447	
	<b>Total Supply Expense</b>	<b>\$ 2,966</b>	<b>\$ 3,450</b>	<b>\$ 2,755</b>	<b>\$ 3,447</b>	
508	Premium on Surety Bonds	-	150	-	150	Notary Bonds
599	Other Charges	-	50	-	50	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ 200</b>	
790	Other Equipment	-	1,561	1,750	1,750	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 1,561</b>	<b>\$ 1,750</b>	<b>\$ 1,750</b>	
	<b>TOTAL CHANCERY COURT</b>	<b>\$ 228,004</b>	<b>\$ 243,660</b>	<b>\$ 242,645</b>	<b>\$ 254,756</b>	
<b>53500</b>	<b>JUVENILE COURT</b>					
103	Assistant	\$ 49,912	\$ 51,173	\$ 51,173	\$ 53,728	1 position
106	Deputy(ies)	45,405	46,516	46,516	48,841	1 position
186	Longevity	2,160	2,220	2,220	2,280	2 employees
	<b>Total Salary Expense</b>	<b>\$ 97,477</b>	<b>\$ 99,909</b>	<b>\$ 99,908</b>	<b>\$ 104,849</b>	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
201	Social Security	5,350	6,219	6,219	6,525	
204	Pensions	11,628	8,028	8,028	8,423	TCRS 8%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	14,753	15,464	15,464	16,460	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	42	110	110	110	2 employees
212	Employer Medicare Liability	1,251	1,454	1,454	1,526	
299	Other Fringe Benefits	400	400	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 33,518</b>	<b>\$ 31,768</b>	<b>\$ 31,769</b>	<b>\$ 33,538</b>	
307	Communication	568	800	605	650	
320	Dues & Memberships	80	125	80	100	
355	Travel	532	2,000	575	1,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 1,180</b>	<b>\$ 2,925</b>	<b>\$ 1,260</b>	<b>\$ 1,750</b>	
432	Library Books/Media	1,122	1,200	650	1,000	Lexis Nexis/ Thompson
435	Office Supplies	-	400	100	200	
499	Other Supplies & Materials	-	250	100	200	Drug Test Supplies
	<b>Total Supply Expense</b>	<b>\$ 1,122</b>	<b>\$ 1,850</b>	<b>\$ 850</b>	<b>\$ 1,400</b>	
524	In Service/Staff Development	-	1,100	-	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	250	205	250	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 1,350</b>	<b>\$ 205</b>	<b>\$ 1,350</b>	
799	Other Equipment	-	-	-	1,500	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	
	<b>TOTAL JUVENILE COURT</b>	<b>\$ 133,297</b>	<b>\$ 137,802</b>	<b>\$ 133,992</b>	<b>\$ 144,387</b>	
<b>53700</b>	<b>JUDICIAL COMMISSIONERS</b>					
101	Judicial Commissioners	\$ 67,124	\$ 70,998	\$ 70,998	\$ 172,200	3 salary positions (+1 Additional)
169	Part Time Personnel	5,093	16,000	19,000	20,000	4 positions
186	Longevity	1,680	1,740	1,740	1,800	2 employees
187	Overtime Pay	32,112	36,000	33,000	5,000	
	<b>Total Salary Expense</b>	<b>\$ 106,009</b>	<b>\$ 124,738</b>	<b>\$ 124,738</b>	<b>\$ 199,000</b>	
201	Social Security	5,832	7,786	7,786	12,391	
204	Pensions	12,069	8,532	8,532	14,394	TCRS 8%
206	Life Insurance	140	141	140	188	
207	Medical Insurance	22,129	23,196	23,196	32,920	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	79	277	277	332	
212	Employer Medicare Liability	1,364	1,821	1,821	2,898	
299	Other Fringe Benefits	800	850	850	850	
	<b>Total Benefit Expense</b>	<b>\$ 42,413</b>	<b>\$ 42,604</b>	<b>\$ 42,603</b>	<b>\$ 63,973</b>	
320	Dues & Memberships	-	500	375	375	JCA
330	Operating Lease Payments	296	500	500	500	KMBS Printer Lease
355	Travel	-	2,000	2,000	2,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 296</b>	<b>\$ 3,000</b>	<b>\$ 2,875</b>	<b>\$ 2,875</b>	
435	Office Supplies	-	210	200	200	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 210</b>	<b>\$ 200</b>	<b>\$ 200</b>	
524	In Service/Staff Development	-	400	400	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	25	25	25	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 425</b>	<b>\$ 425</b>	<b>\$ 425</b>	
790	Other Equipment	250	614	750	750	
	<b>Total Capital Expense</b>	<b>\$ 250</b>	<b>\$ 614</b>	<b>\$ 750</b>	<b>\$ 750</b>	
	<b>TOTAL JUDICIAL COMMISSIONERS</b>	<b>\$ 148,968</b>	<b>\$ 171,591</b>	<b>\$ 171,591</b>	<b>\$ 267,223</b>	
<b>53900</b>	<b>OTHER ADMINISTRATION OF JUSTICE GRANT</b>					<b>SAMHSA Grant 100% Grant Yr 9/30/21 - 9/29/22</b>
309	Contracts With Government Agencies	\$ 129,349	\$ 264,977	\$ 109,103	\$ 109,103	
312	Contracts With Private Agencies	229,266	721,592	290,897	290,897	
	<b>TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT</b>	<b>\$ 358,615</b>	<b>\$ 986,569</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	
<b>53900</b>	<b>OTHER ADMINISTRATION OF JUSTICE DRUG CRT GRANT</b>					<b>Drug Court Federal Grant 3 Yr - 100%</b>
309	Contracts With Government Agencies	\$ 28,683	\$ 70,000	\$ 70,000	\$ 70,000	
	<b>TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT</b>	<b>\$ 28,683</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	
<b>53900</b>	<b>OTHER ADMINISTRATION OF JUSTICE</b>					
399	Other Contracted Services	\$ 450	40,000	14,500	40,000	Court Ordered Mental Health Exams
358	Remittance of Revenues Collected - Victims Assistance	26,687	34,000	29,450	29,450	Fee Offset by 100% Revenue
	<b>TOTAL OTHER ADMINISTRATION OF JUSTICE</b>	<b>\$ 27,137</b>	<b>\$ 74,000</b>	<b>\$ 43,950</b>	<b>\$ 69,450</b>	
<b>53910</b>	<b>PROBATION SERVICES</b>					
105	Supervisor/Director	\$ 47,231	\$ 48,468	\$ 48,468	\$ 50,891	Appointed
106	Deputies	59,958	62,192	62,192	65,301	2 Full Time Positions
186	Longevity	600	960	960	1,080	1 employee
	<b>Total Salary Expense</b>	<b>\$ 107,789</b>	<b>\$ 111,620</b>	<b>\$ 111,620</b>	<b>\$ 117,272</b>	
201	Social Security	6,552	6,958	6,958	7,308	
204	Pensions	11,389	8,982	8,982	9,434	TCRS 8% no increase

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
206	Life Insurance	133	141	141	141	
207	Medical Insurance	20,342	23,196	23,196	24,690	8.3% increase Dec - Jun
210	Unemployment Compensation	63	165	165	165	3 employees
212	Employer Medicare Liability	1,532	1,627	1,627	1,709	
299	Other Fringe Benefits	600	600	600	600	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 40,611</b>	<b>\$ 41,668</b>	<b>\$ 41,668</b>	<b>\$ 44,047</b>	
307	Communication	13	20	20	20	
	<b>Total Contract Expense</b>	<b>\$ 13</b>	<b>\$ 20</b>	<b>\$ 20</b>	<b>\$ 20</b>	
413	Drugs & Medical Supplies	1,680	2,500	2,500	2,500	
435	Office Supplies	1,347	2,300	1,800	2,300	
	<b>Total Supply Expense</b>	<b>\$ 3,027</b>	<b>\$ 4,800</b>	<b>\$ 4,300</b>	<b>\$ 4,800</b>	
599	Other Charges	-	150	150	150	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 150</b>	
790	Other Equipment		1,500	1,500	1,500	Computer Replacement
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	
	<b>TOTAL PROBATION SERVICES</b>	<b>\$ 151,440</b>	<b>\$ 159,758</b>	<b>\$ 159,258</b>	<b>\$ 167,789</b>	
	<b>54110 SHERIFF'S DEPARTMENT</b>					
101	County Official	\$ 91,901	\$ 93,738	\$ 93,738	\$ 98,425	Elected - State Mandated 5%
103	Assistant(s)	64,643	66,259	66,259	69,572	1 position
106	Deputy(ies)	663,487	690,007	690,005	726,091	15 positions (4 Corp/11 Dep) Budgeted
108	Investigator(s)	342,612	356,046	356,046	366,024	6 positions
109	Captains	120,826	123,857	129,147	130,039	2 salary positions
115	Sergeants	241,785	216,922	217,205	259,175	5 positions
119	Accountants	78,445	84,940	84,940	84,753	2 positions
138	Instructional Computer Personnel	24,549	44,655	42,355	48,023	1 position
140	Salary Supplements	47,800	48,600	47,800	47,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational
142	Mechanic	42,211	43,940	43,190	45,349	
160	Guards (Courthouse Security)	228,424	214,460	215,000	263,301	1 FT position , PT varies
169	Part Time Personnel	20,580	59,045	54,680	74,880	PT positions vary
170	School Resource Officer	509,807	536,741	536,825	563,666	12 Positions
185	Educational Incentive - Other County Employee	850	950	950	950	
186	Longevity	25,860	29,580	29,580	33,360	38 employees
187	Overtime Pay	144,256	120,997	115,950	102,500	
189	Other Salaries & Wages	52,452	62,790	63,130	57,500	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 2,700,488</b>	<b>\$ 2,793,527</b>	<b>\$ 2,786,799</b>	<b>\$ 2,971,409</b>	
201	Social Security	161,202	167,445	177,450	187,419	TCRS 8%
204	Pensions	282,883	188,137	207,150	218,741	
206	Life Insurance	2,215	2,247	2,250	2,293	8.1% - 7 Mos Increase Dec - June
207	Medical Insurance	320,698	325,822	370,000	401,871	
210	Unemployment Compensation	1,407	1,421	4,500	4,550	
212	Employer Medicare Liability	37,911	37,900	41,500	43,832	
299	Other Fringe Benefits	10,900	10,200	10,200	11,100	
	<b>Total Benefit Expense</b>	<b>\$ 817,216</b>	<b>\$ 733,173</b>	<b>\$ 813,050</b>	<b>\$ 869,806</b>	
307	Communication	33,114	30,000	28,550	31,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	22,496	20,000	17,860	20,000	Archive Social, LiveVault, LeadsonLine, Tracking Products, Snap-On, Ford Connect, Spashtop, KATS K-9 & TBI
320	Dues & Memberships	3,149	3,150	2,795	3,000	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
330	Operating Lease Payments	13,591	18,650	18,600	18,600	KMBS Copier, Pitney Machine, M&M Micro & Bumpus Harley
334	Maintenance Agreements	8,577	9,950	9,929	10,000	Local Gov Corp & Signal Voice
336	Maintenance & Repair -- Equipment	2,861	5,000	3,405	3,500	Other Equipment Repair
338	Maintenance & Repair -- Vehicles	109,401	114,000	127,325	125,000	Towing & Various vendors as needed
340	Medical and Dental Services	660	1,000	875	1,000	Pre-employment & Post Accident
348	Postal Charges	706	1,300	2,300	2,300	
355	Travel	5,636	17,000	16,000	16,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 200,191</b>	<b>\$ 220,050</b>	<b>\$ 227,639</b>	<b>\$ 230,400</b>	
412	Diesel Fuel	6,989	14,000	14,000	18,000	
425	Gasoline	108,201	209,000	180,000	185,000	
431	Law Enforcement Supplies	15,730	14,850	15,815	16,000	Ammo, holsters, etc.
435	Office Supplies	8,614	12,000	9,135	10,000	In Office supplies
442	Propane Gas	39	600	100	1,200	
450	Tires & Tubes	18,257	22,050	25,050	25,000	
451	Uniforms	16,844	20,463	21,015	20,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	2,491	2,500	2,195	2,500	Other Officer supplies
	<b>Total Supply Expense</b>	<b>\$ 177,165</b>	<b>\$ 295,463</b>	<b>\$ 267,310</b>	<b>\$ 277,700</b>	
508	Premium on Surety Bonds	289	136	136	200	Sheriff, Deputy & Notaries
524	In Service/Staff Development	18,609	17,200	11,995	13,000	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	277	600	370	400	
599	Other Charges	8,987	11,800	12,670	15,000	Unexpected Charges & Expenses

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
599	Other Charges - for Cadet Program	-	-	-	-	Cadet Program funded by Contributions
599-	Other Charges -- for Reserves	5,921	21,483	10,223	15,000	Reserve Program funded by Co - carryover
	<b>Total Other Expense</b>	<b>\$ 34,083</b>	<b>\$ 51,219</b>	<b>\$ 35,394</b>	<b>\$ 43,600</b>	
718	Motor Vehicles	139,447	121,523	121,525	140,000	New Vehicle rotation
718	Motor Vehicles - Reserves	-	11,477	7,500	-	
790	Other Equipment	34,615	31,200	26,425	30,000	All Equipment
	<b>Total Capital Expense</b>	<b>\$ 174,062</b>	<b>\$ 164,200</b>	<b>\$ 155,450</b>	<b>\$ 170,000</b>	
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>\$ 4,103,205</b>	<b>\$ 4,257,632</b>	<b>\$ 4,285,642</b>	<b>\$ 4,562,915</b>	
	<b>54160 ADMINISTRATION OF THE SEX OFFENDER</b>					
160	Guards	\$ 12,770	\$ 17,436	\$ 17,450	\$ 17,450	2 positions - PT (440 Hrs Each)
	<b>Total Salary Expense</b>	<b>\$ 12,770</b>	<b>\$ 17,436</b>	<b>\$ 17,450</b>	<b>\$ 17,450</b>	
201	Social Security	798	1,093	1,100	1,100	
210	Unemployment Compensation	24	110	18	18	2 employees
212	Employers Medicare Liability	187	256	257	257	
299	Other Fringe Benefits	100	100	100	100	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 1,109</b>	<b>\$ 1,559</b>	<b>\$ 1,475</b>	<b>\$ 1,475</b>	
358	Remittance of Revenue Collections	-	3,000	3,000	3,000	Sex Offender Registry State Portion
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	
	<b>TOTAL ADMIN OF SEX OFFENDER</b>	<b>\$ 13,879</b>	<b>\$ 21,995</b>	<b>\$ 21,925</b>	<b>\$ 21,925</b>	
	<b>54210 JAIL</b>					
103	Assistants	\$ 60,413	\$ 61,924	\$ 61,924	\$ 61,924	1 position
106	Deputy Assistant	41,087	44,702	43,302	46,937	1 position
131	Medical Personnel	82,583	7,050	7,050	1,040	2 positions
140	Salary Supplement - Educational	9,513	9,600	9,600	9,600	Civil Service Contract
160	Guards	816,733	1,100,336	988,600	1,097,964	32 positions (4 Corp, 6 Serg)(BOE 1)
165	Cafeteria Personnel	47,520	52,511	35,725	55,137	2 positions
167	Maintenance Personnel	37,285	38,583	38,530	40,354	1 position
169	Part Time Personnel	62,105	54,707	59,565	71,707	
186	Longevity	6,180	7,980	7,980	4,740	employees
187	Overtime	67,117	98,331	93,985	16,331	
189	Other Salaries & Wages	34,217	40,265	55,120	20,265	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 1,264,753</b>	<b>\$ 1,515,989</b>	<b>\$ 1,401,381</b>	<b>\$ 1,425,998</b>	
201	Social Security	75,658	85,378	67,905	96,172	
204	Pensions	117,187	97,629	88,785	118,400	TCRS 8%
206	Life Insurance	1,445	1,732	1,732	1,638	
207	Medical Insurance	212,348	238,352	194,385	279,820	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	1,072	1,255	1,350	2,945	
212	Employer Medicare Liability	17,737	20,774	20,225	22,492	
299	Other Fringe Benefits	6,400	6,200	6,200	8,500	
	<b>Total Benefit Expense</b>	<b>\$ 431,847</b>	<b>\$ 451,319</b>	<b>\$ 380,582</b>	<b>\$ 529,967</b>	
334	Maintenance Agreements	24,991	31,615	28,685	28,750	Comcast, Nixon, Dataworks, Beacon, Stanley, Averus, Tri-State Sprinkler & Fire Ext Sales
335	Maintenance & Repair -- Buildings	461,318	79,110	42,600	40,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	15,100	33,000	12,215	15,000	Various vendors as needed
339	Matching Share	20,000	20,000	-	20,000	
340	Medical and Dental Services	19,800	25,000	11,800	20,000	Psych test, Pre-employment & Post Accident Inmate Medical Services
347	Pest Control	3,250	4,000	4,000	5,200	Bid Item
354	Transportation Other Than Students	9,009	12,000	5,045	10,000	Prisoner Transports
355	Travel	241	3,300	2,160	2,500	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	3,589	5,000	4,590	5,000	
399	Other Contracted Services - Grant Trans Med	3,797	42,546	10,740	12,000	Carryover from Grant
	<b>Total Contract Expense</b>	<b>\$ 561,095</b>	<b>\$ 255,571</b>	<b>\$ 121,835</b>	<b>\$ 158,450</b>	
410	Custodial Supplies	80,696	85,000	83,170	85,000	Inmate population increase
422	Food Supplies	349,060	437,000	385,295	390,000	Inmate Increase & Cost
431	Law Enforcement Supplies	942	2,500	1,000	2,500	Jail Officer Supplies
441	Prisoner Clothing	10,435	12,000	11,800	12,000	Inmate population increase
451	Uniforms	-	12,000	10,200	12,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	4,741	4,000	3,746	4,000	
	<b>Total Supply Expense</b>	<b>\$ 445,874</b>	<b>\$ 552,500</b>	<b>\$ 495,211</b>	<b>\$ 505,500</b>	
507	Medical Claims	470,766	500,000	476,285	510,000	Inmate Expense
524	In Service/Staff Development	100	2,000	625	750	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	7,711	9,000	7,970	8,000	non-recurring items
	<b>Total Other Expense</b>	<b>\$ 478,577</b>	<b>\$ 511,000</b>	<b>\$ 484,880</b>	<b>\$ 518,750</b>	
790	Other Equipment	5,616	11,000	4,700	25,071	All Equipment Needs
	<b>Total Capital Expense</b>	<b>\$ 5,616</b>	<b>\$ 11,000</b>	<b>\$ 4,700</b>	<b>\$ 25,071</b>	
	<b>TOTAL JAIL</b>	<b>\$ 3,187,762</b>	<b>\$ 3,297,379</b>	<b>\$ 2,888,589</b>	<b>\$ 3,163,736</b>	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>54230 COMMUNITY REENTRY PROGRAM</b>						
189	Other Salaries and Wages	\$ 133,130	\$ 148,212	\$ 146,712	\$ 151,410	3 FT
	<b>Total Salary Expense</b>	<b>\$ 133,130</b>	<b>\$ 148,212</b>	<b>\$ 146,712</b>	<b>\$ 151,410</b>	
201	Social Security	8,121	9,443	9,133	9,425	
204	Pensions	15,902	11,789	11,789	12,165	TCRS 8%
206	Life Insurance	136	152	140	140	
207	Medical Insurance	14,753	17,427	15,464	24,690	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	63	173	165	165	
212	Employer Medicare Liability	1,899	2,209	2,136	2,204	
299	Other Fringe Benefits	200	600	600	600	
	<b>Total Benefit Expense</b>	<b>\$ 41,075</b>	<b>\$ 41,792</b>	<b>\$ 39,428</b>	<b>\$ 49,389</b>	
307	Communication	891	600	631	650	
330	Operating Lease Payments	2,684	4,400	2,700	2,750	KMBS Copier Lease
355	Travel	-	1,000	1,000	2,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 3,575</b>	<b>\$ 6,000</b>	<b>\$ 4,331</b>	<b>\$ 5,400</b>	
499	Other Supplies & Materials	4,437	820	810	3,000	Copier and Misc Office
	<b>Total Supply Expense</b>	<b>\$ 4,437</b>	<b>\$ 820</b>	<b>\$ 810</b>	<b>\$ 3,000</b>	
524	In Service/Staff Development	210	3,100	500	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	-	-	50	Liability Ins & Workman's Comp Ins
	<b>Total Other Expense</b>	<b>\$ 210</b>	<b>\$ 3,100</b>	<b>\$ 500</b>	<b>\$ 1,550</b>	
790	Other Equipment	3,330	-	-	-	
	<b>Total Capital Expense</b>	<b>\$ 3,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL COMMUNITY REENTRY PROGRAM</b>	<b>\$ 185,758</b>	<b>\$ 199,924</b>	<b>\$ 191,780</b>	<b>\$ 210,749</b>	
<b>54230 COMMUNITY REENTRY PROGRAM GRANT - RECID</b>						<b>Grant 100% State Recidivism 3 Yrs (Grant Yr Mar 1 - Feb 29, 2022)</b>
105	Supervisor/Director - RECID	\$ 6,216	\$ 3,915	\$ 4,395	\$ -	1 PT
135	Assessment Personnel - RECID	19,657	27,489	35,378	-	1 FT
169	Part-time Personnel - RECID	14,836	14,910	10,982	-	1 PT
	<b>Total Salary Expense</b>	<b>\$ 40,709</b>	<b>\$ 46,314</b>	<b>\$ 50,755</b>	<b>\$ -</b>	
201	Social Security	2,509	2,936	3,210	-	
204	Pensions	967	5,533	5,533	-	
206	Life Insurance	16	43	43	-	
207	Medical Insurance	1,820	6,522	6,836	-	
210	Unemployment Compensation	85	64	75	-	
212	Employer Medicare Liability	587	687	751	-	
	<b>Total Benefit Expense</b>	<b>\$ 5,984</b>	<b>\$ 15,784</b>	<b>\$ 16,448</b>	<b>\$ -</b>	
355	Travel	777	1,423	1,459	-	
	<b>Total Contract Expense</b>	<b>\$ 777</b>	<b>\$ 1,423</b>	<b>\$ 1,459</b>	<b>\$ -</b>	
499	Other Supplies & Materials	1,583	621	621	-	
	<b>Total Supply Expense</b>	<b>\$ 1,583</b>	<b>\$ 621</b>	<b>\$ 621</b>	<b>\$ -</b>	
799	Other Capital Outlay	1,110	-	-	-	
	<b>Total Capital Outlay</b>	<b>\$ 1,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL COMMUNITY REENTRY PROG RECID GRANTS</b>	<b>\$ 50,162</b>	<b>\$ 64,142</b>	<b>\$ 69,282</b>	<b>\$ -</b>	
<b>54230 COMMUNITY REENTRY PROGRAM GRANT - VOCA</b>						<b>Grant 100% State Vocational 3 Yrs (Grant Yr 2)</b>
105	Supervisor/Director - VOCA	\$ 4,953	\$ 7,280	\$ 7,280	\$ 7,280	1 PT
135	Assessment Personnel - VOCA	86,315	-	-	-	
189	Other Salaries & Wages - VOCA	-	149,075	149,075	99,392	3 FT
	<b>Total Salary Expense</b>	<b>\$ 91,267</b>	<b>\$ 156,355</b>	<b>\$ 156,355</b>	<b>\$ 106,672</b>	
201	Social Security	5,255	9,694	9,694	6,614	
204	Pensions	1,851	11,929	11,929	7,602	
206	Life Insurance	74	140	140	94	
207	Medical Insurance	7,538	22,725	22,725	16,460	
210	Unemployment Compensation	115	220	220	165	
212	Employer Medicare Liability	1,229	2,267	2,267	1,547	
	<b>Total Benefit Expense</b>	<b>\$ 16,063</b>	<b>\$ 46,976</b>	<b>\$ 46,976</b>	<b>\$ 32,481</b>	
355	Travel	636	4,700	4,700	4,700	
399	Other Contracted Services	-	15,600	15,600	15,600	
	<b>Total Contract Expense</b>	<b>\$ 636</b>	<b>\$ 20,300</b>	<b>\$ 20,300</b>	<b>\$ 20,300</b>	
499	Other Supplies & Materials	1,554	2,580	2,500	3,000	
	<b>Total Supply Expense</b>	<b>\$ 1,554</b>	<b>\$ 2,580</b>	<b>\$ 2,500</b>	<b>\$ 3,000</b>	
504	In-Direct Cost	4,098	8,048	8,048	6,029	
524	In-Service staff Development	3,700	1,300	1,300	1,300	
599	Other Charges	1,363	-	-	10,000	
	<b>Total Other Chargers</b>	<b>\$ 9,161</b>	<b>\$ 9,348</b>	<b>\$ 9,348</b>	<b>\$ 17,329</b>	
799	Other Capital Outlay	3,330	4,420	4,500	-	
	<b>Total Capital Outlay</b>	<b>\$ 3,330</b>	<b>\$ 4,420</b>	<b>\$ 4,500</b>	<b>\$ -</b>	
	<b>TOTAL COMMUNITY REENTRY PROG VOCA GRANTS</b>	<b>\$ 122,012</b>	<b>\$ 239,979</b>	<b>\$ 239,979</b>	<b>\$ 179,782</b>	



Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>54240</b>	<b>JUVENILE SERVICES GRANT</b>					
349	Printing, Stationery And Forms	\$ 1,147	\$ -	\$ -	\$ -	JAG - Prevention Coalition Grant 100% (3 Yrs 6/30/21)
351	Rentals	5,000	-	-	-	
399	Other Contracted Services	83,403	-	-	-	
	<b>Total Contract Expense</b>	<b>\$ 89,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
499	Other Supplies And Materials	5,162	-	-	-	
	<b>Total Supply Expense</b>	<b>\$ 5,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
504	Indirect Cost	1,711	-	-	-	
524	In-service/Staff Development - JAG	-	1,000	300	-	JAG Grant Training FY22
599	Other Charges	3,675	-	-	-	
	<b>Total Other Expense</b>	<b>\$ 5,386</b>	<b>\$ 1,000</b>	<b>\$ 300</b>	<b>\$ -</b>	
	<b>TOTAL JUVENILE SERVICES GRANT</b>	<b>\$ 100,098</b>	<b>\$ 1,000</b>	<b>\$ 300</b>	<b>\$ -</b>	
<b>54240</b>	<b>JUVENILE SERVICES</b>					
312	Contracts with Private Agencies	\$ 1,125	\$ 35,000	\$ 23,000	\$ 35,000	Juvenile Detention Qty increased
399	Other Contracted Services	3,495	14,500	11,145	7,500	Interpreter's services
	<b>TOTAL JUVENILE SERVICES</b>	<b>\$ 4,620</b>	<b>\$ 49,500</b>	<b>\$ 34,145</b>	<b>\$ 42,500</b>	
<b>54410</b>	<b>CIVIL DEFENSE</b>					
105	Supervisor/Director	\$ 54,706	\$ 56,074	\$ 56,074	\$ 58,878	Appointed - Salary
106	Deputy	41,212	42,285	42,285	44,399	1 employee
186	Longevity	300	360	360	420	1 employee
	<b>Total Salary Expense</b>	<b>\$ 96,218</b>	<b>\$ 98,719</b>	<b>\$ 98,719</b>	<b>\$ 103,697</b>	
201	Social Security	5,776	6,145	6,145	6,454	2 employees
204	Pensions	11,443	7,934	7,934	8,332	TCRS 8% no increase
206	Life Insurance	94	94	94	94	2 employees
207	Medical Insurance	14,753	15,464	15,464	16,460	8.3% Increase Dec - Jun
210	Unemployment Compensation	42	110	110	110	2 employees
212	Employer Medicare Liability	1,337	1,437	1,437	1,509	2 employees
299	Other Fringe Benefits	400	400	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 33,845</b>	<b>\$ 31,584</b>	<b>\$ 31,584</b>	<b>\$ 33,359</b>	
307	Communication	3,561	3,350	3,350	3,750	
320	Dues & Memberships	110	110	110	110	EMAT fees
330	Operating Lease Payments	2,631	3,100	3,050	3,100	KMBS Copier Lease & NOA Tower Space Lease
335	Maintenance & Repair -- Building	159	1,050	550	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	2,365	4,400	5,500	5,500	Cummins Generator
338	Maintenance & Repair -- Vehicles	187	2,000	255	1,500	2 Trucks (Transmission Rebuild)
355	Travel	-	400	600	500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	6,131	7,050	6,550	6,750	Satcom, DishNwork, SWC
	<b>Total Contract Expense</b>	<b>\$ 15,144</b>	<b>\$ 21,460</b>	<b>\$ 19,965</b>	<b>\$ 22,710</b>	
412	Diesel Fuel	404	800	800	900	Prime Mover, EOC Gen & ICT
425	Gasoline	1,456	2,800	2,000	2,000	
435	Office Supplies	110	1,000	495	750	
499	Other Supplies & Materials	1,322	2,500	2,615	2,650	EOC & Training /Drill Supplies
	<b>Total Supply Expense</b>	<b>\$ 3,292</b>	<b>\$ 7,100</b>	<b>\$ 5,910</b>	<b>\$ 6,300</b>	
524	In-Service/Staff Development	-	1,050	1,020	1,025	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	963	1,300	970	975	ICT Internet
	<b>Total Other Expense</b>	<b>\$ 963</b>	<b>\$ 2,350</b>	<b>\$ 1,990</b>	<b>\$ 2,000</b>	
790	Other Equipment	4,658	6,500	6,430	6,400	EOC Upgrades, Response Equipment, Communications, PPE & Portable Generators
	<b>Total Capital Expense</b>	<b>\$ 4,658</b>	<b>\$ 6,500</b>	<b>\$ 6,430</b>	<b>\$ 6,400</b>	
	<b>TOTAL CIVIL DEFENSE</b>	<b>\$ 154,120</b>	<b>\$ 167,713</b>	<b>\$ 164,598</b>	<b>\$ 174,466</b>	
<b>54420</b>	<b>RESCUE SQUAD</b>					
316	Contributions					
320	Dues & Memberships	\$ 680	\$ 657	\$ 660	\$ 700	TARS Dues
336	Maintenance & Repair - Equipment	1,170	1,500	710	1,200	
338	Maintenance & Repair - Vehicles	410	1,500	410	600	Diesel Boat needs mechanical work
399	Other Contracted Services	4,825	5,743	4,810	6,400	(+k-9 vet cost) Rescue Dive & Drone Classes
	<b>Total Contract Expense</b>	<b>\$ 7,085</b>	<b>\$ 9,400</b>	<b>\$ 6,590</b>	<b>\$ 8,900</b>	
412	Diesel Fuel	-	350	250	350	
425	Gasoline	582	1,000	550	700	
499	Other Supplies & Materials	2,157	3,800	3,370	4,000	+ k-9 food
	<b>Total Supply Expense</b>	<b>\$ 2,739</b>	<b>\$ 5,150</b>	<b>\$ 4,170</b>	<b>\$ 5,050</b>	
524	In-Service Staff Development	-	1,500	-	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	222	600	350	600	
	<b>Total Other Expense</b>	<b>\$ 222</b>	<b>\$ 2,100</b>	<b>\$ 350</b>	<b>\$ 2,100</b>	
790	Other Equipment	7,168	9,500	5,150	10,000	SCUBA Equipment & PPE for Water Rescue
799	Other Capital Outlay	-	26,749	26,160	14,950	*Will need 21/22 funds for 22/23 Capital
	<b>Total Capital Expense</b>	<b>\$ 7,168</b>	<b>\$ 36,249</b>	<b>\$ 31,310</b>	<b>\$ 24,950</b>	
	<b>TOTAL RESCUE SQUAD</b>	<b>\$ 17,214</b>	<b>\$ 52,899</b>	<b>\$ 42,420</b>	<b>\$ 41,000</b>	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>54490 CONSOLIDATED COMMUNICATIONS</b>						
103	Assistant	\$ 38,491	\$ 45,000	\$ 46,597	\$ 48,847	1 employee
105	Supervisor/Director	49,921	60,000	60,000	63,000	Appointed -Salary
148	Dispatchers/Radio Operators	382,886	434,940	411,981	401,286	14 employees
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	2,650	2,850	2,850	4,650	5 employees
186	Longevity	4,620	4,020	4,020	7,800	5 employees
187	Overtime Pay	40,419	62,930	62,820	65,000	Fill in for short Staff
189	Other Salaries & Wages	19,978	22,000	21,800	16,000	Hrs Paid During Holiday/Admin above RegularHrs
	<b>Total Salary Expense</b>	<b>\$ 539,915</b>	<b>\$ 632,690</b>	<b>\$ 611,018</b>	<b>\$ 607,533</b>	
201	Social Security	32,437	40,294	36,925	37,866	
204	Pensions	55,222	52,014	43,130	48,882	TCRS 8% No Change
206	Life Insurance	655	749	670	749	
207	Medical Insurance	63,963	115,980	70,116	123,450	8.3% Increase Dec - June
210	Unemployment Compensation	416	880	400	880	
212	Employer Medicare Liability	7,586	9,424	8,640	8,856	
299	Other Fringe Benefits	2,600	3,200	2,400	3,200	16 employees
	<b>Total Benefit Expense</b>	<b>\$ 162,879</b>	<b>\$ 222,540</b>	<b>\$ 162,281</b>	<b>\$ 223,882</b>	
307	Communication	7,479	14,000	13,740	13,800	ATT& Verizon, Century Link
312	Contracts with Private Agencies	17,877	17,500	17,450	18,000	TBI , Flat Earth, Priority Dispatch, Diverse, Weather Tap, Replay Systems
330	Operating Lease Payments	4,999	8,400	8,365	9,000	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	795	3,600	265	1,000	Phones/Radios/Monitors
338	Maintenance & Repair -- Vehicles	572	2,000	2,105	1,000	
348	Postage	55	98	55	70	Mail Reports, TBI Documents, etc
355	Travel	466	3,500	420	3,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 32,243</b>	<b>\$ 49,098</b>	<b>\$ 42,400</b>	<b>\$ 45,870</b>	
425	Gasoline	410	600	525	600	
435	Office Supplies	4,699	5,900	5,555	5,000	
451	Uniforms	-	900	615	850	
	<b>Total Supply Expense</b>	<b>\$ 5,109</b>	<b>\$ 7,400</b>	<b>\$ 6,695</b>	<b>\$ 6,450</b>	
524	In Service/Staff Development	2,880	5,000	4,335	5,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	550	460	500	Voiance Interpreter Service, etc
	<b>Total Other Expense</b>	<b>\$ 2,880</b>	<b>\$ 5,550</b>	<b>\$ 4,795</b>	<b>\$ 5,500</b>	
790	Other Equipment	3,425	4,000	3,100	2,500	Comm/Data Processing Equipment
	<b>Total Capital Expense</b>	<b>\$ 3,425</b>	<b>\$ 4,000</b>	<b>\$ 3,100</b>	<b>\$ 2,500</b>	
	<b>TOTAL CONSOLIDATED COMMUNICATIONS</b>	<b>\$ 746,451</b>	<b>\$ 921,278</b>	<b>\$ 830,289</b>	<b>\$ 891,735</b>	
<b>54610 COUNTY CORONER</b>						
399	Other Contracted Services	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500	Contract inc \$1,650 per
	<b>Total Contract Expense</b>	<b>\$ 6,000</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	
507	Medical Claims (Autopsy Expenses)	36,349	50,000	23,000	50,000	Estimated (Dr. Wert Coroner \$6K)
599	Other Charges	-	1,000	-	1,000	Coroner Supplies Body Bags
	<b>Total Other Expense</b>	<b>\$ 36,349</b>	<b>\$ 51,000</b>	<b>\$ 23,000</b>	<b>\$ 51,000</b>	
	<b>TOTAL COUNTY CORONER</b>	<b>\$ 42,349</b>	<b>\$ 57,500</b>	<b>\$ 29,500</b>	<b>\$ 57,500</b>	
<b>54710 PUBLIC SAFETY GRANTS</b>						<b>Grants (100%) rebudget carryover</b>
187	Overtime Pay	\$ 3,312	\$ 17,313	\$ 10,308	\$ 10,308	<b>Impaired Drivers Grant 10/1 - 9/30</b>
	<b>Total Salary Expense</b>	<b>\$ 3,312</b>	<b>\$ 17,313</b>	<b>\$ 10,308</b>	<b>\$ 10,308</b>	
201	Social Security	200	1,055	646	646	
204	Pensions	397	1,385	1,237	1,237	
207	Medical Insurance	265	1,621	65	65	
210	Unemployment Compensation	4	150	21	21	
212	Employer Medicare Liability	47	247	152	152	
	<b>Total Benefit Expense</b>	<b>\$ 913</b>	<b>\$ 4,458</b>	<b>\$ 2,121</b>	<b>\$ 2,121</b>	
790	Other Equipment - Impaired Drivers Grant	-	8,318	3,400	3,400	Impaired Drivers \$3.4K (100%)
799	Other Capital Outlay - E911 Board Donation	4,749	-	-	-	
799	Other Capital Outlay - Homeland Security Grant	20,478	56,320	18,150	18,150	Homeland Security Grant (100%)
	<b>Total Capital Expense</b>	<b>\$ 25,227</b>	<b>\$ 64,638</b>	<b>\$ 21,550</b>	<b>\$ 21,550</b>	
	<b>TOTAL PUBLIC SAFETY GRANTS</b>	<b>\$ 29,452</b>	<b>\$ 86,409</b>	<b>\$ 33,979</b>	<b>\$ 33,979</b>	
<b>54900 OTHER PUBLIC SAFETY - RESCUE GRANT</b>						<b>EMA Rescue Grant 100% - 3 Yr \$150,000</b>
349	Printing, Stationary & Forms	\$ -	\$ 500	\$ 500	\$ 500	<b>Bringing the Lost Home</b>
355	Travel	-	1,000	1,000	1,000	
399	Other Contracted Services	8,000	9,800	9,800	9,800	
	<b>Total Contracted Services Expense</b>	<b>\$ 8,000</b>	<b>\$ 11,300</b>	<b>\$ 11,300</b>	<b>\$ 11,300</b>	
499	Other Supplies & Materials	30,000	37,200	37,200	37,200	
	<b>Total Supplies Expense</b>	<b>\$ 30,000</b>	<b>\$ 37,200</b>	<b>\$ 37,200</b>	<b>\$ 37,200</b>	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
524	In-Service Staff Development	-	1,000	1,000	1,000	
599	Other Charges	2,200	500	500	500	
	<b>Total Other Charges Expense</b>	<b>\$ 2,200</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	
	<b>TOTAL OTHER PUBLIC SAFETY</b>	<b>\$ 40,200</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	
<b>55110</b>	<b>LOCAL HEALTH CENTER</b>					
307	Communication	\$ 1,428	\$ 1,300	\$ 1,400	\$ 1,400	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
335	Maintenance & Repair -- Building	610	6,000	6,000	5,800	Repairs, i.e. HVAC units, floor maintenance
359	Disposal Fees	1,767	2,100	2,100	2,200	
	<b>Total Contract Expense</b>	<b>\$ 4,005</b>	<b>\$ 9,600</b>	<b>\$ 9,700</b>	<b>\$ 9,600</b>	
410	Custodial Supplies	4,050	4,100	4,000	4,000	Aramark, cleaning supplies and paper products
435	Office Supplies	37	600	600	600	
452	Utilities	13,486	13,000	13,000	13,600	
	<b>Total Supply Expense</b>	<b>\$ 17,573</b>	<b>\$ 17,700</b>	<b>\$ 17,600</b>	<b>\$ 18,200</b>	
502	Building & Contents Insurance	2,885	3,000	3,000	4,920	
506	Liability Insurance	461	500	500	525	
599	Other Charges	655	5,321	3,000	2,500	Primary Prevention Events, other Meetings
	<b>Total Other Expense</b>	<b>\$ 4,001</b>	<b>\$ 8,821</b>	<b>\$ 6,500</b>	<b>\$ 7,945</b>	
	<b>TOTAL LOCAL HEALTH CENTER</b>	<b>\$ 25,579</b>	<b>\$ 36,121</b>	<b>\$ 33,800</b>	<b>\$ 35,745</b>	
<b>55120</b>	<b>RABIES AND ANIMAL CONTROL</b>					
103	Assistant(s)	\$ 89,941	\$ 95,258	\$ 93,315	\$ 100,021	3 positions
105	Supervisor/Director	13,240	13,571	13,571	14,249	Appoint (Supplement)
186	Longevity	720	840	840	960	2 employees
187	Overtime Pay	7,975	11,000	10,800	10,000	
189	Other Salaries & Wages	1,019	1,750	1,670	750	Holiday & Admin Pay
	<b>Total Salary Expense</b>	<b>\$ 112,895</b>	<b>\$ 122,419</b>	<b>\$ 120,196</b>	<b>\$ 125,980</b>	
201	Social Security	6,973	7,317	7,340	7,848	
204	Pensions	13,447	9,289	7,250	10,133	TCRS 8%
206	Life Insurance	148	145	144	155	
207	Medical Insurance	8,630	21,707	14,250	26,089	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	69	215	125	220	3 employees
212	Employer Medicare Liability	1,631	1,711	1,720	1,835	
299	Other Fringe Benefits	400	600	600	600	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 31,298</b>	<b>\$ 40,985</b>	<b>\$ 31,429</b>	<b>\$ 46,881</b>	
307	Communication	984	1,110	1,100	1,100	
320	Dues & Memberships	110	190	-	190	ACA
333	Licenses	110	370	370	370	
335	Maintenance & Repair -- Building	1,482	2,500	2,190	2,500	
338	Maintenance & Repair -- Vehicles	13,383	850	830	1,400	
348	Postage	403	575	470	450	
355	Travel	-	50	-	300	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	66,405	66,700	66,400	66,700	SCTDD \$65,404 & Vet
	<b>Total Contract Expense</b>	<b>\$ 82,877</b>	<b>\$ 72,345</b>	<b>\$ 71,360</b>	<b>\$ 73,010</b>	
401	Animal Food and Supplies	4,314	5,300	4,910	5,000	
412	Diesel Fuel	799	2,200	1,200	2,200	
413	Drugs & Medical Supplies	677	1,420	1,020	10,000	
425	Gasoline	4,460	6,900	6,000	7,500	
435	Office Supplies	299	350	285	400	
442	Propane Gas	1,081	100	900	1,000	
450	Tires & Tubes	-	500	435	550	
451	Uniforms	813	1,000	655	1,000	
499	Other Supplies/Materials	9,067	8,650	6,050	6,100	
	<b>Total Supply Expense</b>	<b>\$ 21,510</b>	<b>\$ 26,420</b>	<b>\$ 21,455</b>	<b>\$ 33,750</b>	
509	Refunds	-	50	-	50	
524	In Service/Staff Development	-	500	-	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	3	1,009	755	1,240	
	<b>Total Other Expense</b>	<b>\$ 3</b>	<b>\$ 1,559</b>	<b>\$ 755</b>	<b>\$ 1,790</b>	
790	Other Equipment	2,257	3,350	575	4,000	Other Small Equipment, Radios
	<b>Total Capital Expense</b>	<b>\$ 2,257</b>	<b>\$ 3,350</b>	<b>\$ 575</b>	<b>\$ 4,000</b>	
	<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>	<b>\$ 250,840</b>	<b>\$ 267,078</b>	<b>\$ 245,770</b>	<b>\$ 285,412</b>	
<b>55190</b>	<b>OTHER LOCAL HEALTH SERVICES</b>					<b>DGA Grant 100%</b>
130	Social Worker	\$ 38,390	\$ 68,052	\$ 61,050	\$ 68,052	2 Employee - State Classified
161	Secretary(s)	28,196	50,083	41,085	50,083	2 Employee - State Classified
186	Longevity	420	1,020	1,020	540	1 Employee - State Classified
	<b>Total Salary Expense</b>	<b>\$ 67,006</b>	<b>\$ 119,156</b>	<b>\$ 103,155</b>	<b>\$ 118,676</b>	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
201	Social Security	4,076	7,437	5,560	7,407	
204	Pensions	8,004	9,602	6,895	9,564	TCRS 8%
206	Life Insurance	94	234	150	234	
207	Medical Insurance	7,376	36,035	16,665	38,027	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	42	275	101	275	
212	Employer Medicare Liability	953	1,739	1,300	1,732	
299	Other Fringe Benefits	400	800	400	800	5 ft positions
	<b>Total Benefit Expense</b>	<b>\$ 20,945</b>	<b>\$ 56,123</b>	<b>\$ 31,071</b>	<b>\$ 58,040</b>	
355	Travel	259	15,800	1,650	15,800	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	375	2,080	2,080	7,280	Interpreter services
	<b>Total Contract Expense</b>	<b>\$ 634</b>	<b>\$ 17,880</b>	<b>\$ 3,730</b>	<b>\$ 23,080</b>	
599	Other Charges	5,391	-	-	-	Tobacco Settlement Funds
	<b>Total Other Expense</b>	<b>\$ 5,391</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER LOCAL HEALTH SERVICES GRANT</b>	<b>\$ 93,976</b>	<b>\$ 193,159</b>	<b>\$ 137,956</b>	<b>\$ 199,796</b>	
<b>55390</b>	<b>APPROPRIATION TO STATE</b>					
309	Contracts with Government Agencies	\$ 29,946	\$ 30,646	\$ 29,946	\$ 30,646	Health Dept - State Contract
	<b>TOTAL APPROPRIATION TO STATE</b>	<b>\$ 29,946</b>	<b>\$ 30,646</b>	<b>\$ 29,946</b>	<b>\$ 30,646</b>	
<b>55510</b>	<b>GENERAL WELFARE ASSISTANCE</b>					
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for New Life Semi-Independent Living Program
	<b>TOTAL GENERAL WELFARE ASSISTANCE</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	<b>\$ 17,775</b>	
<b>55731</b>	<b>LITTER CONTROL (Litter Grant)</b>					<b>Grant Proceeds approx \$20,000</b>
149	Guard/Laborers	\$ 56,014	\$ 60,930	\$ 66,665	\$ 73,504	2 FT Positions
186	Longevity	-	-	-	300	
189	Other Salaries & Wages	1,175	2,500	2,035	2,500	Holiday & Admin Pay - Supplement Educ Personnel
	<b>Total Salary Expense</b>	<b>\$ 57,189</b>	<b>\$ 63,430</b>	<b>\$ 68,700</b>	<b>\$ 76,304</b>	
201	Social Security	3,422	4,453	4,075	4,756	
204	Pensions	4,316	5,751	5,390	6,141	TCRS 8%
206	Life Insurance	86	94	94	94	
207	Medical Insurance	13,597	14,112	13,085	16,460	
210	Unemployment Compensation	42	110	71	110	2 employees
212	Employer Medicare Liability	800	1,042	975	1,112	
299	Other Fringe Benefits	300	400	400	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 22,563</b>	<b>\$ 25,962</b>	<b>\$ 24,090</b>	<b>\$ 29,073</b>	
302	Advertising	1,000	2,000	1,000	1,000	
355	Travel	-	200	-	200	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	983	700	600	600	
	<b>Total Contract Expense</b>	<b>\$ 1,983</b>	<b>\$ 2,900</b>	<b>\$ 1,600</b>	<b>\$ 1,800</b>	
499	Other Supplies and Materials	7,630	9,000	8,375	9,000	Grant related items
	<b>Total Supply Expense</b>	<b>\$ 7,630</b>	<b>\$ 9,000</b>	<b>\$ 8,375</b>	<b>\$ 9,000</b>	
524	In Service/Staff Development	-	500	-	500	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	
	<b>TOTAL LITTER CONTROL</b>	<b>\$ 89,365</b>	<b>\$ 101,792</b>	<b>\$ 102,765</b>	<b>\$ 116,677</b>	
<b>55739</b>	<b>OTHER WASTE COLLECTION</b>					<b>Part Offset by State Contract Pickup on St Routes</b>
149	Guard/Laborer	\$ 29,317	\$ 30,965	\$ 30,260	\$ 36,752	1 FT Position
189	Other Salaries & Wages	456	500	625	200	Holiday/Admin Pay
	<b>Total Salary Expense</b>	<b>\$ 29,774</b>	<b>\$ 31,465</b>	<b>\$ 30,885</b>	<b>\$ 36,952</b>	
201	Social Security	1,800	1,914	1,915	2,303	
204	Pensions	3,558	2,273	1,895	2,976	TCRS 8%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,401	6,732	4,455	8,230	No increase in Jan 1
210	Unemployment Compensation	20	55	25	55	1 employee
212	Employer Medicare Liability	421	448	448	539	
299	Other Fringe Benefits	200	200	100	200	1 employee
	<b>Total Benefit Expense</b>	<b>\$ 12,446</b>	<b>\$ 11,668</b>	<b>\$ 8,885</b>	<b>\$ 14,350</b>	
359	Disposal Fees	104	300	300	400	
	<b>Total Contract Expense</b>	<b>\$ 104</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 400</b>	
499	Other Supplies & Materials	-	600	500	500	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 500</b>	<b>\$ 500</b>	
	<b>TOTAL OTHER WASTE COLLECTION</b>	<b>\$ 42,324</b>	<b>\$ 44,033</b>	<b>\$ 40,570</b>	<b>\$ 52,202</b>	
<b>55900</b>	<b>OTHER PUBLIC HEALTH &amp; WELFARE</b>					
599	Other Charges	\$ 4,596	\$ -	\$ -	\$ -	
	<b>Total Other Expense</b>	<b>\$ 4,596</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER PUBLIC HEALTH &amp; WELFARE</b>	<b>\$ 4,596</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>56300</b>	<b>SENIOR CITIZENS ASSISTANCE - Franklin County</b>					
335	Maintenance & Repair -- FCSC	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
399	Contracted Services - FCSC	27,550	23,050	23,050	23,050	
	<b>Total Contract Expense</b>	<b>\$ 29,050</b>	<b>\$ 24,550</b>	<b>\$ 24,550</b>	<b>\$ 24,550</b>	
410	Custodial Supplies - FCSC	2,199	3,500	3,500	3,500	
	<b>Total Supply Expense</b>	<b>\$ 2,199</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	
	<b>TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co</b>	<b>\$ 31,249</b>	<b>\$ 28,050</b>	<b>\$ 28,050</b>	<b>\$ 28,050</b>	
<b>56300</b>	<b>SENIOR CITIZENS ASSISTANCE - Sewanee Ctr</b>					
399	Contracted Services - SEWAN	9,000	9,000	9,000	9,000	
	<b>Total Contract Expense</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	
410	Custodial Supplies - SEWAN	-	450	450	450	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 450</b>	<b>\$ 450</b>	<b>\$ 450</b>	
	<b>TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr</b>	<b>\$ 9,000</b>	<b>\$ 9,450</b>	<b>\$ 9,450</b>	<b>\$ 9,450</b>	
<b>56700</b>	<b>PARKS AND FAIR BOARDS</b>					
105	Supervisor/Director	5,722	5,865	5,865	6,158	1 Salary Supplement position
189	Other Salaries & Wages	17,864	18,349	16,486	19,141	2 Seasonal positions & 3 Supplement
	<b>Total Salary Expense</b>	<b>\$ 23,586</b>	<b>\$ 24,214</b>	<b>\$ 22,351</b>	<b>\$ 25,300</b>	
201	Social Security	1,451	1,501	1,501	1,569	
204	Pensions	1,130	894	894	929	
206	Life Insurance	-	10	10	10	
207	Medical Insurance	-	500	500	500	
210	Unemployment Compensation	39	165	110	165	3 employees
212	Employer Medicare Liability	339	351	351	367	
	<b>Total Benefit Expense</b>	<b>\$ 2,958</b>	<b>\$ 3,422</b>	<b>\$ 3,366</b>	<b>\$ 3,539</b>	
307	Communication	266	300	300	300	
334	Maintenance Agreements	359	500	500	500	Life Communications (beach alarm)
335	Maintenance & Repair -- Buildings	6,950	7,000	3,500	10,000	
	<b>Total Contract Expense</b>	<b>\$ 7,575</b>	<b>\$ 7,800</b>	<b>\$ 4,300</b>	<b>\$ 10,800</b>	
499	Other Supplies/Materials	4,455	12,000	11,825	12,500	Sand & Toiletries
	<b>Total Supply Expense</b>	<b>\$ 4,455</b>	<b>\$ 12,000</b>	<b>\$ 11,825</b>	<b>\$ 12,500</b>	
599	Other Charges	1,367	1,500	1,200	1,500	
	<b>Total Other Expense</b>	<b>\$ 1,367</b>	<b>\$ 1,500</b>	<b>\$ 1,200</b>	<b>\$ 1,500</b>	
	<b>TOTAL PARKS &amp; FAIR BOARDS</b>	<b>\$ 39,942</b>	<b>\$ 48,936</b>	<b>\$ 43,043</b>	<b>\$ 53,639</b>	
<b>57100</b>	<b>AGRICULTURE EXTENSION</b>					
189	Other Salaries & Wages	74,201	85,810	82,610	99,500	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
	<b>Total Salary Expense</b>	<b>\$ 74,201</b>	<b>\$ 85,810</b>	<b>\$ 82,610</b>	<b>\$ 99,500</b>	
299	Other Fringe Benefits	21,901	25,750	23,250	29,210	
	<b>Total Benefit Expense</b>	<b>\$ 21,901</b>	<b>\$ 25,750</b>	<b>\$ 23,250</b>	<b>\$ 29,210</b>	
307	Communication	616	750	555	625	
320	Dues & Memberships	565	565	565	565	
330	Operating Lease Payments	5,520	5,675	5,540	5,600	KMBS Copier Lease
355	Travel	-	3,000	3,000	3,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	444	500	100	500	AT & T ISP & Copier
	<b>Total Contract Expense</b>	<b>\$ 7,145</b>	<b>\$ 10,490</b>	<b>\$ 9,760</b>	<b>\$ 10,290</b>	
499	Other Supplies & Materials	-	250	-	250	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 250</b>	
599	Other Charges	-	250	-	250	**4-H Program/Ag Ext Operational Expenses
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 250</b>	
	<b>TOTAL AGRICULTURE EXTENSION</b>	<b>\$ 103,247</b>	<b>\$ 122,550</b>	<b>\$ 115,620</b>	<b>\$ 139,500</b>	
<b>57500</b>	<b>SOIL CONSERVATION</b>					
118	Secretary to Board	28,132	32,836	28,836	33,193	1 position
189	Other Salaries & Wages	25,416	27,953	-	35,454	1 position & Holiday Pay
	<b>Total Salary Expense</b>	<b>\$ 53,548</b>	<b>\$ 60,789</b>	<b>\$ 28,836</b>	<b>\$ 68,648</b>	
201	Social Security	3,113	3,794	2,245	4,355	
204	Pensions	6,423	4,899	3,110	5,624	TCRS 8%
206	Life Insurance	86	94	51	94	
207	Medical Insurance	7,376	15,464	7,725	16,460	No increase in Jan 1
210	Unemployment Compensation	42	110	26	110	2 employees
212	Employer Medicare Liability	728	887	525	1,019	
299	Other Fringe Benefits	400	400	200	400	2 employees
	<b>Total Benefit Expense</b>	<b>\$ 18,167</b>	<b>\$ 25,647</b>	<b>\$ 13,882</b>	<b>\$ 28,061</b>	
320	Dues & Memberships	275	275	275	275	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+hnc)
355	Travel	-	3,000	1,600	3,000	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 275</b>	<b>\$ 3,275</b>	<b>\$ 1,875</b>	<b>\$ 3,275</b>	
524	In-Service Staff Development	-	2,000	415	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	300	-	300	Farm City Day, Fair & Educ Materials
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 2,300</b>	<b>\$ 415</b>	<b>\$ 2,300</b>	
	<b>TOTAL SOIL CONSERVATION</b>	<b>\$ 71,991</b>	<b>\$ 92,011</b>	<b>\$ 45,008</b>	<b>\$ 102,284</b>	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>58120</b>	<b>INDUSTRIAL DEVELOPMENT</b>					
103	Assistant	\$ -	\$ 19,841	\$ 19,841	\$ 20,833	1 FT Split w/Co Mayor
189	Other Salaries & Wages	19,308	18,600	-	18,600	1 PT no benefits position
	<b>Total Salary Expense</b>	<b>\$ 19,308</b>	<b>\$ 38,441</b>	<b>\$ 19,841</b>	<b>\$ 39,433</b>	
201	Social Security	1,158	2,408	1,555	2,472	
204	Pensions	2,306	1,604	1,600	1,686	
206	Life Insurance	26	27	30	30	
207	Medical Insurance	4,059	4,330	4,265	4,609	
210	Unemployment Compensation	11	85	16	85	
212	Employer Medicare Liability	271	563	365	578	
299	Other Fringe Benefits	112	200	112	200	
	<b>Total Benefit Expense</b>	<b>\$ 7,943</b>	<b>\$ 9,219</b>	<b>\$ 7,943</b>	<b>\$ 9,660</b>	
302	Advertising	670	4,249	2,670	7,350	
307	Communication	385	350	350	400	Phone Only
320	Dues & Memberships	275	2,000	275	2,000	
334	Maintenance Agreements	-	4,000	-	4,000	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	165	5,000	620	5,000	
347	Pest Control	900	900	900	225	
355	Travel	352	3,000	1,400	3,000	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	1,560	-	-	-	
399	Other Contracted Services	1,896	9,815	1,475	9,815	
	<b>Total Contract Expense</b>	<b>\$ 6,203</b>	<b>\$ 29,314</b>	<b>\$ 7,690</b>	<b>\$ 31,790</b>	
435	Office Supplies	189	500	125	725	
	<b>Total Supply Expense</b>	<b>\$ 189</b>	<b>\$ 500</b>	<b>\$ 125</b>	<b>\$ 725</b>	
508	Premium on Bonds	200	350	350	350	
524	In Service/Staff Development	800	2,500	1,465	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,469	5,000	3,100	2,000	Park Development
	<b>Total Other Expense</b>	<b>\$ 2,469</b>	<b>\$ 7,850</b>	<b>\$ 4,915</b>	<b>\$ 4,850</b>	
799	Other Capital Outlay	160,456	449,600	-	-	Sale of Property Proceeds for Site Development
	<b>Total Capital Expense</b>	<b>\$ 160,456</b>	<b>\$ 449,600</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL INDUSTRIAL DEVELOPMENT</b>	<b>\$ 196,568</b>	<b>\$ 534,924</b>	<b>\$ 40,514</b>	<b>\$ 86,459</b>	*Carry Balances from prior yrs agreement ID Board Dev. Projects
<b>58190</b>	<b>OTHER ECONOMIC &amp; COMMUNITY DEV - Chamber</b>					
399	Other Contracted Services - Chamber of Commerce	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	Chamber of Commerce
	<b>TOTAL OTHER ECONOMIC &amp; COMM. DEV. - Chamber</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	
<b>58190</b>	<b>OTHER ECONOMIC &amp; COMMUNITY DEV - TN Rehab Ctr</b>					
309	Contracts with Government Agencies	\$ 83,498	\$ 111,330	\$ 111,330	\$ 111,330	TN Rehab Center - State Contract DHS
	<b>TOTAL OTHER ECONOMIC &amp; COMM. DEV. - TN Rehab Ctr</b>	<b>\$ 83,498</b>	<b>\$ 111,330</b>	<b>\$ 111,330</b>	<b>\$ 111,330</b>	
<b>58190</b>	<b>OTHER ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>					
399	Other Contracted Services - Housing Grant	\$ -	\$ 355,025	\$ -	\$ -	So Central TN Dev Dist Admin Grants 100% Housing Grant
399	Other Contracted Services - Decherd Nissan Grant	21,650	-	-	-	Decherd/Nissan \$490K
	<b>Total Contract Expense</b>	<b>\$ 21,650</b>	<b>\$ 355,025</b>	<b>\$ -</b>	<b>\$ -</b>	
799	Other Capital Outlay - TCAT	10,722	-	-	-	TCAT CDBG & EDA Grant
	<b>Total Capital Expense</b>	<b>\$ 10,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER ECONOMIC &amp; COMM. DEVELOPMENT</b>	<b>\$ 32,372</b>	<b>\$ 355,025</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>58220</b>	<b>AIRPORT - Sewanee</b>					
399	Other Contracted Services	\$ -	\$ 31,000	\$ -	\$ 31,000	TDOT Grants 100% for Sewanee Airport
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ 31,000</b>	
702	Airport Improvement	16,686	-	-	-	
	<b>Total Capital Expense</b>	<b>\$ 16,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL AIRPORTS</b>	<b>\$ 16,686</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ 31,000</b>	
<b>58300</b>	<b>VETERANS SERVICES</b>					
103	Assistant	\$ 33,642	\$ 34,492	\$ 34,492	\$ 36,217	1 Full time hourly position
105	Supervisor/Director	17,981	18,428	18,428	19,349	1 Part time Salary Position
169	Part-time Employee	12,992	13,309	13,309	13,974	1 position 24 hrs
185	Educational Incentive -- Other County Employees	-	850	850	850	1 employee
186	Longevity	300	360	360	420	1 employee
	<b>Total Salary Expense</b>	<b>\$ 64,915</b>	<b>\$ 67,439</b>	<b>\$ 67,438</b>	<b>\$ 70,810</b>	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
201	Social Security	2,911	3,070	3,070	3,222	
204	Pensions	4,056	2,898	2,898	3,041	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	5,954	7,732	6,224	8,230	
210	Unemployment Compensation	63	165	70	165	
212	Employer Medicare Liability	943	985	988	1,034	
299	Other Fringe Benefits	400	500	400	500	3 employees
	<b>Total Benefit Expense</b>	<b>\$ 14,374</b>	<b>\$ 15,396</b>	<b>\$ 13,697</b>	<b>\$ 16,238</b>	
307	Communication	480	490	480	480	
312	Contracts with Private Agencies	898	900	900	900	Vetrospect - VA Program (2 License)
320	Dues & Memberships	-	50	50	50	
330	Operating Lease Payments	2,540	2,400	2,350	2,400	KMBS Copier Lease
354	Transportation - Other Than Students VTAID	4,059	5,766	4,625	2,700	Veterans Assistance (offset by donations)
355	Travel	120	1,500	-	300	Per diems, Mileage & Lodging, Etc
	<b>Total Contract Expense</b>	<b>\$ 8,097</b>	<b>\$ 11,106</b>	<b>\$ 8,405</b>	<b>\$ 6,830</b>	
435	Office Supplies	1,565	1,400	1,330	1,400	**Increase in claims
	<b>Total Supply Expense</b>	<b>\$ 1,565</b>	<b>\$ 1,400</b>	<b>\$ 1,330</b>	<b>\$ 1,400</b>	
508	Premiums on Corporate Surety Bonds	-	50	-	50	
524	In Service/Staff Development	50	300	-	100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - VTAID & Misc	2,213	3,869	2,675	2,440	Veterans Assistance (offset by donations)
	<b>Total Other Expense</b>	<b>\$ 2,263</b>	<b>\$ 4,219</b>	<b>\$ 2,675</b>	<b>\$ 2,590</b>	
	<b>TOTAL VETERANS SERVICES</b>	<b>\$ 91,214</b>	<b>\$ 99,560</b>	<b>\$ 93,545</b>	<b>\$ 97,868</b>	
	<b>58400 OTHER CHARGES</b>					
215	On Behalf payments for OPEB	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	33,806	65,625	65,625	70,000	OPEB (currently 9 employees)
	<b>Total Benefit Expense</b>	<b>\$ 33,806</b>	<b>\$ 155,625</b>	<b>\$ 155,625</b>	<b>\$ 160,000</b>	
340	Medical & Dental Services	2,212	3,500	3,500	3,500	
	<b>Total Contract Expense</b>	<b>\$ 2,212</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	
502	Building & Content Insurance	72,607	89,161	89,161	105,525	
506	Liability Insurance	103,862	142,202	144,395	118,000	
507	Medical Claims	23,756	40,000	40,000	40,000	
510	Trustee's Commission	284,782	292,000	292,000	298,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	87,680	55,000	55,000	77,000	
513	Worker's Compensation	231,786	195,517	197,420	175,600	
515	Liability Claim(s)	-	100	100	100	
516	Other Self-Insured Claims	1,000	16,430	16,430	15,000	
599	Other Charges	3,972	12,843	9,100	10,000	
	<b>Total Other Expense</b>	<b>\$ 809,445</b>	<b>\$ 843,253</b>	<b>\$ 843,606</b>	<b>\$ 839,225</b>	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 845,463</b>	<b>\$ 1,002,378</b>	<b>\$ 1,002,731</b>	<b>\$ 1,002,725</b>	
	<b>58802 COVID-19 GRANT # 2 -</b>					
399	Other Contracted Services	\$ 6,415	\$ -	\$ -	\$ -	Offset by Revenue # 47302
	<b>Total Contract Expense</b>	<b>\$ 6,415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
499	Other Supplies & Materials	9,205	-	-	-	
	<b>Total Supply Expense</b>	<b>\$ 9,205</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
708	Communication Equipment	133,838	-	-	-	
709	Data Processing Equipment	42,318	-	-	-	
711	Furniture & Fixtures	6,180	-	-	-	
790	Other Equipment	382,824	-	-	-	
799	Other Capital Outlay	16,326	-	-	-	
	<b>Total Capital Outlay Expense</b>	<b>\$ 581,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total COVID-19 GRANT # 2 -</b>	<b>\$ 597,106</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>58803 COVID-19 GRANT # 3 - Elections</b>					
189	Other Salaries & Wages	\$ 6,531	\$ -	\$ -	\$ -	Offset by Revenue # 47303
193	Election Workers	8,037	-	-	-	
	<b>Total Salary Expense</b>	<b>\$ 14,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
348	Postal Charges	2,507	-	-	-	
399	Other Contracted Services	1,200	-	-	-	
	<b>Total Contract Expense</b>	<b>\$ 3,707</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
499	Other Supplies & Materials	4,509	-	-	-	
	<b>Total Supplies Expense</b>	<b>\$ 4,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL COVID-19 GRANT # 3 - Elections</b>	<b>\$ 22,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>58804 COVID-19 GRANT # 4 - Jail</b>					
499	Other Supplies & Materials	\$ 13,714	\$ -	\$ -	\$ -	Offset by Revenue # 47304
	<b>Total Supply Expense</b>	<b>\$ 13,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
799	Other Capital Outlay	6,208	-	-	-	
	<b>Total Capital Expense</b>	<b>6,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	<b>TOTAL COVID-19 GRANT # 4 - Jail</b>	\$ 19,922	\$ -	\$ -	\$ -	
58805	<b>COVID-19 GRANT # 5 - Airport</b>					
599	Other Charges	\$ 20,000	\$ -	\$ -	\$ -	Offset by Revenue # 47305
	<b>Total Other Charges Expense</b>	\$ 20,000	\$ -	\$ -	\$ -	
	<b>TOTAL COVID-19 GRANT # 5 - Airport</b>	\$ 20,000	\$ -	\$ -	\$ -	
58806	<b>COVID-19 GRANT # 6 -</b>					
599	Other Charges	\$ 15,921	\$ -	\$ -	\$ -	Offset by Revenue # 47306
	<b>TOTAL COVID-19 GRANT # 6 -</b>	\$ 15,921	\$ -	\$ -	\$ -	
58831	<b>American Rescue Plan Act Grant # 1</b>					
799	Other Capital Outlay	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	
	<b>TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1</b>	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	
90000	<b>CAPITAL PROJECTS</b>					
91190	<b>Other General Government Projects</b>					
718	Motor Vehicles	\$ 51,112	\$ 88,888	\$ 35,000	\$ 70,000	12 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
790	Other Equipment	26,748	46,725	30,000	40,000	Technology Reserve (begin to keep a reserve balance)
799	Other Capital Outlay	35,872	132,954	132,906	140,000	Unexpected County Capital Expenses
799	Other Capital Outlay - Gov Direct	-	527,403	427,403	-	
91200	<b>Highway &amp; Street Capital Projects</b>					
721	Quarry Equipment	\$ 252,597	\$ -	\$ -	\$ -	Quarry Crusher Project
799	Other Capital Outlay - Highway Districts	139,122	140,000	140,000	140,000	County Comm Roads (New \$140K)
799	Other Capital Outlay	-	13,000	-	13,000	UTSI Flap Grant and TDOT Local Roads Safety Initiative
	<b>TOTAL CAPITAL PROJECTS</b>	\$ 505,451	\$ 948,970	\$ 765,309	\$ 403,000	
	<b>Total Estimated Expenditures &amp; Other Uses</b>	\$ 19,353,158	\$ 23,864,511	\$ 21,261,024	\$ 20,830,277	
	<b>Proceeds from Sale of Capital Assets</b>					
	<b>Excess of Estimated Revenue &amp; Other Sources</b>	\$ 3,822,626	\$ 1,906,645	\$ 2,866,499	\$ 4,172,695	
	<b>Over (Under) Estimated Expend. &amp; Other Uses</b>					
	<b>Estimated Beginning Fund Balance - July 1</b>	\$ 7,799,353	\$ 11,868,062	\$ 11,868,062	\$ 14,734,561	
	<b>Adjustment for PY Encumbrances/Reserve Relinquished</b>	\$ 246,083				
	<b>Estimated Ending Fund Balance -- June 30</b>	11,868,062	13,774,707	14,734,561	18,907,256	
	<b>Less Reserves 2016-17 (5,322,681)</b>					
	Restricted for Administration of Justice 34520					
	Committed for Other Purposes 34690	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	Sale of Hospital Proceeds
	Assigned for General Government 34710-DIRECT	-	(692,025)	(692,025)	(1,135,173)	Governor's Direct Appropriation
	Assigned for General Government 34710-ARP	-	(2,599,205)	(2,599,205)	(6,698,409)	American Rescue Plan Act
	Assigned for General Government 34710	(25,613)	(28,450)	(28,450)	(36,200)	Vehicles & Technology
	Assigned for Other Operations 34745	(732,469)	(732,469)	(822,469)	(822,469)	OPEB ARC Reserve ( + \$90K Annually)
	<b>Estimated UNASSIGNED Ending Fund Balance of June 30</b>	\$ 7,109,980	\$ 5,722,558	\$ 6,592,412	\$ 6,215,005	Fund Balance Requirement 2.5% =\$512,242 Unassigned Fund Balance Benchmark 5% =\$1,024,485 (\$2.2 M is Ideal)
	<b>Total Salary Expense</b>	\$ 9,237,665	\$ 10,142,511	\$ 9,912,836	\$ 10,433,309	50.09%
	<b>Total Benefit Expense</b>	3,001,051	3,227,833	3,096,607	3,567,695	17.13%
	<b>Total Contract Expense</b>	2,566,367	3,660,423	2,402,089	2,637,979	12.66%
	<b>Total Supply Expense</b>	1,298,109	1,774,246	1,601,484	1,676,347	8.05%
	<b>Total Other Expense</b>	1,643,516	1,746,908	1,640,714	1,713,154	8.22%
	<b>Total Debt Expense</b>	-	-	-	-	0.00%
	<b>Total Capital Expense</b>	1,606,450	3,312,590	2,607,294	801,793	3.85%
	<b>Total County General Appropriations</b>	\$ 19,353,158	\$ 23,864,512	\$ 21,261,024	\$ 20,830,277	100.00%



Franklin County, TN						FY 2022-2023 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
Account No.		Actual	Amended	Estimated	Proposed	
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40200</b>	<b>County Local Option Taxes</b>					
<b>40260</b>	<b>Litigation Tax - Special Purpose</b>					
40266	Litigation Tax -- Jail, Workhouse, Courthouse	\$ 143,257	\$ 135,000	\$ 140,000	\$ 140,000	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 143,257</b>	<b>\$ 135,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 143,257</b>	<b>\$ 135,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	
<b>Estimated Expenditures</b>						
<b>58000</b>	<b>OTHER GENERAL GOVERNMENT</b>					
<b>58400</b>	<b>Other Charges</b>					
510	Trustee's Commission	\$ 1,419	\$ 1,650	\$ 1,425	\$ 1,450	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 1,419</b>	<b>\$ 1,650</b>	<b>\$ 1,425</b>	<b>\$ 1,450</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 1,419</b>	<b>\$ 1,650</b>	<b>\$ 1,425</b>	<b>\$ 1,450</b>	
<b>99000</b>	<b>OTHER USES</b>					
<b>99100</b>	<b>Transfers Out</b>					
590	Transfers to Other Funds	\$ 150,000	\$ 135,000	\$ 135,000	\$ 135,000	Transfer To Gen Debt Serv Fund
	<b>TOTAL OTHER USES</b>	<b>\$ 150,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
	<b>Total Estimated Expenditures &amp; Other Uses</b>	<b>\$ 151,419</b>	<b>\$ 136,650</b>	<b>\$ 136,425</b>	<b>\$ 136,450</b>	
	<b>Excess of Estimated Revenue Over (Under)</b>	<b>\$ (8,162)</b>	<b>\$ (1,650)</b>	<b>\$ 3,575</b>	<b>\$ 3,550</b>	
	<b>Estimated Expenditures</b>					
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 33,832</b>	<b>\$ 25,670</b>	<b>\$ 25,670</b>	<b>\$ 29,245</b>	
	<b>Adjustments</b>					
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 25,670</b>	<b>\$ 24,020</b>	<b>\$ 29,245</b>	<b>\$ 32,795</b>	<b>Revenue Mandated</b> Fund Balance Policy 5%=\$6,822

Franklin County, TN Public Library Fund # 115					FY 2022-2023 Budget	
Fund #115						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Tax	\$ 393,199	\$ 389,213	\$ 397,380	\$ 403,853	Represents \$0.0248
40120	Trustee's Collections - Prior Year	8,208	9,400	5,750	8,000	
40125	Trustee's Collections - Bankruptcy	20	25	10	25	
40130	Circuit/Clerk & Master Collections - Prior Year	8,401	8,500	5,950	8,000	
40140	Interest and Penalty	1,768	1,900	1,515	2,000	
40161	Payments in Lieu of Taxes - TVA	135	135	125	135	
40162	Payments in Lieu of Taxes - Local Utilities	1,421	1,170	1,600	1,600	
40163	Payments in Lieu of Taxes - Other	1,225	1,210	1,225	1,225	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	\$ 3,462	\$ 3,462	\$ 2,840	\$ 2,700	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 417,839</b>	<b>\$ 415,015</b>	<b>\$ 416,395</b>	<b>\$ 427,538</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
<b>41100</b>	<b>Licenses</b>					
41140	Cable TV Franchise	\$ 2,055	\$ 2,040	\$ 2,130	\$ 2,110	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 2,055</b>	<b>\$ 2,040</b>	<b>\$ 2,130</b>	<b>\$ 2,110</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>General Service Charges</b>					
43190	Other General Service Charges	\$ 7,652	\$ 10,000	\$ 7,850	\$ 7,900	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 7,652</b>	<b>\$ 10,000</b>	<b>\$ 7,850</b>	<b>\$ 7,900</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Interest Earned	\$ 526	\$ 500	\$ 600	\$ 500	
44146	E-Rate Funding	-	-	-	-	
44170	Miscellaneous Refunds	23	43	43	45	
44990	Other Local Revenues	1,078	1,000	915	1,000	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 1,627</b>	<b>\$ 1,543</b>	<b>\$ 1,558</b>	<b>\$ 1,545</b>	
<b>47000</b>	<b>FEDERAL GOVERNMENT</b>					
<b>47500</b>	<b>FEDERAL THROUGH STATE</b>					
47301	Covid Grant # 1	\$ 789	\$ -	\$ -	\$ -	
47401	American Rescue Plan Act Grant # 1	-	22,848	22,848	-	
47590	OTHER FEDERAL THROUGH STATE	1,561	1,600	1,600	1,600	Tech Grant
	<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 2,350</b>	<b>\$ 24,448</b>	<b>\$ 24,448</b>	<b>\$ 1,600</b>	
<b>48000</b>	<b>OTHER GOVERNMENTS &amp; CITIZENS GROUPS</b>					
48130	Contributions	\$ 28,500	\$ 28,750	\$ 28,500	\$ 28,500	Winchester, Dechard, Estill Springs & Other
48610	Donations	2,717	25,290	22,000	1,000	Misc Nissan, etc.
	<b>TOTAL GENERAL GOVERNMENT GRANTS</b>	<b>\$ 31,217</b>	<b>\$ 54,040</b>	<b>\$ 50,500</b>	<b>\$ 29,500</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 462,740</b>	<b>\$ 507,086</b>	<b>\$ 502,881</b>	<b>\$ 470,193</b>	
<b>Estimated Expenditures</b>						
<b>56500</b>	<b>LIBRARIES</b>					<b>COLA 5%</b>
103	Assistant(s)	\$ 100,841	\$ 105,701	\$ 101,130	\$ 110,986	3 FT positions
105	Supervisor/Director	49,728	50,973	50,973	53,521	Appointed - Salary
137	Educ Media Personnel	37,505	38,433	38,433	40,354	1 FT position
169	Part-time Employee(s)	30,246	33,000	31,195	33,000	7 PT positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	-	-	-	-	COCTP
186	Longevity	1,920	1,860	1,860	2,100	4 employees
189	Other Salaries & Wages	544	2,806	1,008	2,856	Admin & Worked Holiday Hrs
	<b>Total Salary Expense</b>	<b>\$ 221,734</b>	<b>\$ 233,723</b>	<b>\$ 225,549</b>	<b>\$ 243,768</b>	
201	Social Security	13,468	14,581	13,950	15,200	
204	Pensions	22,366	16,181	15,210	16,980	
206	Life Insurance	227	234	234	234	
207	Medical Insurance	32,781	38,660	36,503	41,150	
210	Unemployment Compensation	190	500	231	500	
212	Employer Medicare Liability	3,150	3,410	3,262	3,555	
299	Other Fringe Benefits	1,400	1,450	1,450	1,400	12 employees
	<b>Total Benefit Expense</b>	<b>\$ 73,582</b>	<b>\$ 75,016</b>	<b>\$ 70,840</b>	<b>\$ 79,020</b>	

Franklin County, TN Public Library Fund # 115					FY 2022-2023 Budget	
Fund #115						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
302	Advertising	-	-	-	500	
307	Communications	1,790	2,000	1,985	2,000	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	75	75	75	75	
330	Operating Lease Payments	4,718	5,580	5,000	5,000	KMBS Copier
335	Maintenance & Repair - Building	19,041	21,500	19,150	21,000	Painting, cleaning & Lawn Maintenance
355	Travel	527	1,200	900	1,000	
399	Other Contracted Services	4,713	3,600	3,555	3,600	Comcast, Verso, St Consortium increase \$55, Movie License, Ancestry (Cambridge Sci. Abstr)
<b>Total Contract Expense</b>		<b>\$ 30,864</b>	<b>\$ 33,955</b>	<b>\$ 30,665</b>	<b>\$ 33,175</b>	
410	Custodial Supplies	1,301	1,500	1,375	1,500	
432	Library Books/Media	19,284	37,330	35,000	32,500	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,175	1,886	2,200	2,200	
437	Periodicals	3,346	3,000	1,000	2,000	Magazines & Online Universal Classes
499	Other Supplies & Materials	5,289	9,631	8,200	7,000	Archival and processing Matt's & Library Cards
<b>Total Supply Expense</b>		<b>\$ 30,395</b>	<b>\$ 53,347</b>	<b>\$ 47,775</b>	<b>\$ 45,200</b>	
524	In-Service Staff Development	100	300	100	200	
599	Other Charges	6,791	9,250	9,500	4,000	Nissan Funds Summer Reading Program
<b>Total Other Expense</b>		<b>\$ 6,891</b>	<b>\$ 9,550</b>	<b>\$ 9,600</b>	<b>\$ 4,200</b>	
709	Data Processing Equipment - TECH	3,869	3,500	235	3,500	
719	Office Equipment	611	500	-	500	
799	Other Capital Outlay	1,192	20,905	6,590	2,000	Moved in \$2,172 from Bldg Impr
<b>Total Capital Expense</b>		<b>\$ 5,672</b>	<b>\$ 24,905</b>	<b>\$ 6,825</b>	<b>\$ 6,000</b>	
<b>TOTAL LIBRARIES</b>		<b>\$ 369,138</b>	<b>\$ 430,495</b>	<b>\$ 391,254</b>	<b>\$ 411,363</b>	
<b>58400 OTHER CHARGES</b>						
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
359	Disposal Fees	1,665	1,900	2,000	1,900	Dumpster Fee
<b>Total Contract Expense</b>		<b>\$ 2,265</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	
452	Utilities	19,074	22,000	22,000	22,000	
<b>Total Supply Expense</b>		<b>\$ 19,074</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	
502	Building & Content Insurance	2,929	3,005	3,003	3,530	
506	Liability Insurance	1,003	1,050	1,028	940	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	8,347	9,000	9,000	9,000	
513	Workers Compensation	5,580	5,695	3,690	4,325	
516	Other Self-Insured Claims	-	1,000	-	1,500	
<b>Total Other Expense</b>		<b>\$ 17,859</b>	<b>\$ 19,850</b>	<b>\$ 16,721</b>	<b>\$ 19,395</b>	
<b>TOTAL OTHER EXPENDITURES</b>		<b>\$ 39,198</b>	<b>\$ 44,450</b>	<b>\$ 41,321</b>	<b>\$ 43,995</b>	
<b>58801 Covid-19 Grant # 1</b>						
410	Custodial Supplies	\$ 179	\$ -	\$ -	\$ -	
<b>Total Covid-19 Grant # 1</b>		<b>\$ 179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>58831 American Rescue Plan Act Grant</b>						
790	Other Equipment	\$ -	\$ 20,386	\$ 20,386	\$ -	
799	Other Capital Outlay	-	6,850	7,290	-	
		<b>\$ -</b>	<b>\$ 27,236</b>	<b>\$ 27,676</b>	<b>\$ -</b>	
99100	Transfers Out	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
<b>TOTAL OPERATING TRANSFER</b>		<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	
<b>Total Estimated Expenditures</b>		<b>\$ 411,515</b>	<b>\$ 505,181</b>	<b>\$ 463,251</b>	<b>\$ 458,358</b>	
<b>Excess of Estimated Revenues Over (Under)</b>						
<b>Estimated Expenditures</b>		<b>\$ 51,225</b>	<b>\$ 1,905</b>	<b>\$ 39,630</b>	<b>\$ 11,835</b>	
<b>Estimated Beginning Fund Balance July 1</b>		<b>211,142</b>	<b>257,934</b>	<b>257,934</b>	<b>297,564</b>	

Franklin County, TN Public Library Fund # 115					FY 2022-2023 Budget	
Fund #115						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	Encumbered for Social, Cultural & Recreational Services 115-56500	(4,433)				
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 257,934</b>	<b>\$ 259,839</b>	<b>\$ 297,564</b>	<b>\$ 309,399</b>	<b>Fund Balance Policy 5% = \$22,417</b>
	<b>Total Salary Expense</b>	<b>\$ 221,734</b>	<b>\$ 233,723</b>	<b>\$ 225,549</b>	<b>\$ 243,768</b>	<b>53.18%</b>
	<b>Total Benefit Expense</b>	<b>73,582</b>	<b>75,016</b>	<b>70,840</b>	<b>79,020</b>	<b>17.24%</b>
	<b>Total Contract Expense</b>	<b>33,129</b>	<b>36,555</b>	<b>33,265</b>	<b>35,775</b>	<b>7.81%</b>
	<b>Total Supply Expense</b>	<b>49,648</b>	<b>75,347</b>	<b>69,775</b>	<b>67,200</b>	<b>14.66%</b>
	<b>Total Other Expense</b>	<b>27,750</b>	<b>32,400</b>	<b>29,321</b>	<b>26,595</b>	<b>5.80%</b>
	<b>Total Capital Expense</b>	<b>5,672</b>	<b>52,141</b>	<b>34,501</b>	<b>6,000</b>	<b>1.31%</b>
	<b>Total Library Appropriations</b>	<b>\$ 411,515</b>	<b>\$ 505,181</b>	<b>\$ 463,251</b>	<b>\$ 458,358</b>	<b>100.00%</b>

Franklin County, TN Solid Waste Fund # 116					FY 2022-2023 Budget	
Fund #116						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 1,737,632	\$ 1,737,117	\$ 1,754,500	\$ 1,774,745	Represents \$0.1583
40120	Trustee's Collection - Prior Year	30,834	26,000	21,000	30,000	
40125	Trustee's Collection - Bankruptcy	72	100	70	100	
40130	Clerk & Master Collection Prior Year	38,567	25,500	22,000	33,000	
40140	Interest and Penalty	6,898	4,500	5,945	6,000	
40161	Payment in Lieu of Taxes - TVA	863	900	790	900	
40163	Payment in Lieu of Taxes -- Other	2,926	2,900	2,925	3,000	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	22,165	22,165	18,185	18,500	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 1,839,957</b>	<b>\$ 1,819,182</b>	<b>\$ 1,825,415</b>	<b>\$ 1,866,245</b>	
<b>41100</b>	<b>LICENSES</b>					
41140	Cable TV Franchise	\$ 13,150	\$ 14,000	\$ 13,635	\$ 13,500	
	<b>TOTAL LICENSES</b>	<b>\$ 13,150</b>	<b>\$ 14,000</b>	<b>\$ 13,635</b>	<b>\$ 13,500</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>General Service Charges</b>					
43106	Commercial & Industrial Waste Collection Charges	\$ 52,200	\$ 70,800	\$ 70,800	\$ 66,000	Nissan Agreement
43109	Transfer Waste Stations Collection Charges	12,000	14,000	14,000	15,000	Winchester (new Rate eff July 1)
43110	Tipping Fees	65,987	68,000	68,000	85,000	
43114	Solid Waste Disposal Fees	10,272	11,000	9,200	11,000	
43190	Other General Service Charges	-	-	-	-	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 140,459</b>	<b>\$ 163,800</b>	<b>\$ 162,000</b>	<b>\$ 177,000</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44145	Sale of Recycled Material	\$ 160,359	\$ 260,000	\$ 300,000	\$ 330,000	Starting being paid for wood chips in March 22
44170	Miscellaneous Refunds	1,406	500	-	500	
<b>44500</b>	<b>Nonrecurring Items</b>					
44530	Sale of Equipment	-	50,000	46,200	330,000	(trade in Grinder and chipper sell roll-off)
44990	Other Local Revenues	150	1,000	-	1,000	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 161,915</b>	<b>\$ 311,500</b>	<b>\$ 346,200</b>	<b>\$ 661,500</b>	
<b>46100</b>	<b>GENERAL GOVERNMENT GRANTS</b>					
46170	Solid Waste Grants	\$ -	\$ 28,000	\$ 25,625	\$ 25,000	Tire Waste Grant
	<b>TOTAL GENERAL GOVERNMENT GRANTS</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>\$ 25,625</b>	<b>\$ 25,000</b>	
<b>46800</b>	<b>OTHER STATE REVENUES</b>					
46990	Other State Revenues	\$ 23,333	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER STATE REVENUES</b>	<b>\$ 23,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 2,178,814</b>	<b>\$ 2,336,482</b>	<b>\$ 2,372,875</b>	<b>\$ 2,743,245</b>	
<b>Estimated Expenditures</b>						
<b>55720</b>	<b>SANITATION EDUCATION/INFORMATION</b>					
302	Advertising	\$ 1,125	\$ 2,200	\$ 1,800	\$ 2,200	
	<b>Total Contract Expense</b>	<b>\$ 1,125</b>	<b>\$ 2,200</b>	<b>\$ 1,800</b>	<b>\$ 2,200</b>	
429	Instructional Supplies & Materials	-	-	-	-	
499	Other Supplies & Materials	754	1,000	1,000	1,000	
	<b>Total Supply Expense</b>	<b>754</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
	<b>TOTAL SANITATION EDUCATION &amp; INFORMATION</b>	<b>\$ 1,879</b>	<b>\$ 3,200</b>	<b>\$ 2,800</b>	<b>\$ 3,200</b>	
<b>55732</b>	<b>CONVENIENCE CENTERS</b>					<b>Requesting COLA 2.5%</b>
149	Laborers	\$ 218,336	\$ 219,000	\$ 217,000	\$ 237,000	18 Reg/12 Subs
187	Overtime Pay	475	600	-	600	
	<b>Total Salary Expense</b>	<b>\$ 218,811</b>	<b>\$ 219,600</b>	<b>\$ 217,000</b>	<b>\$ 237,600</b>	
201	Social Security	12,214	14,138	12,570	14,882	
210	Unemployment Compensation	541	1,000	390	1,000	
212	Employer Medicare Liability	3,208	3,306	3,195	3,480	
299	Other Fringe Benefits	2,425	2,425	2,325	2,425	
	<b>Total Benefit Expense</b>	<b>\$ 18,388</b>	<b>\$ 20,869</b>	<b>\$ 18,480</b>	<b>\$ 21,787</b>	
307	Communication	5,614	5,900	5,960	5,900	Telecom Audit caused a savings
330	Operating Lease Payments	1,260	1,500	1,420	1,500	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	2,750	2,000	900	6,000	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	11,795	15,900	17,800	13,500	
399	Other Contracted Services	4,402	5,800	4,600	5,800	H & R Portables
	<b>Total Contract Expense</b>	<b>\$ 25,821</b>	<b>\$ 31,100</b>	<b>\$ 30,680</b>	<b>\$ 32,700</b>	

Franklin County, TN Solid Waste Fund # 116					FY 2022-2023 Budget	
Fund #116						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
452	Utilities	14,165	20,500	20,240	20,000	
499	Other Supplies & Materials	4,417	7,600	4,260	5,000	
	<b>Total Supply Expense</b>	<b>\$ 18,582</b>	<b>\$ 28,100</b>	<b>\$ 24,500</b>	<b>\$ 25,000</b>	
599	Other Charges	-	800	-	800	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ 800</b>	
706	Building Construction	1,763	6,000	-	6,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	24,895	15,000	7,785	38,000	Replace Packer (LRP 1 per yr) Sewanee
799	Other Capital Outlay	-	35,000	29,600	38,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
	<b>Total Capital Expense</b>	<b>\$ 26,658</b>	<b>\$ 56,000</b>	<b>\$ 37,385</b>	<b>\$ 82,000</b>	
	<b>TOTAL CONVENIENCE CENTERS</b>	<b>\$ 308,260</b>	<b>\$ 356,469</b>	<b>\$ 328,045</b>	<b>\$ 399,887</b>	
<b>55733</b>	<b>TRANSFER STATIONS</b>					<b>COLA 5.9% as Plan</b>
105	Supervisor/Director	\$ 67,017	\$ 68,961	\$ 68,961	\$ 73,030	1 Appointed - Salary
106	Deputy(ies)	36,317	37,514	37,296	39,736	1 position
141	Foreman	58,755	55,177	54,637	53,246	1 position
145	Equipment Operators - Light	82,084	73,797	68,000	132,733	3 positions (Moved from Truck Drivers)
147	Truck Driver(s)	213,236	228,339	228,339	222,360	6 positions
149	Laborer(s)	35,755	62,849	62,000	56,342	2 positions
169	Part-time Personnel	22,878	25,487	24,475	20,343	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	1,800	1,900	1,900	1,900	2 employees
186	Longevity	2,280	2,580	2,460	3,240	6 employees
187	Overtime	1,735	2,000	1,275	3,000	
189	Other Salaries & Wages (Worked Holidays)	458	1,200	890	1,200	
	<b>Total Salary Expense</b>	<b>\$ 523,265</b>	<b>\$ 560,754</b>	<b>\$ 551,183</b>	<b>\$ 608,080</b>	
201	Social Security	31,036	35,123	34,770	37,887	
204	Pensions	49,899	40,338	39,325	48,904	
206	Life Insurance	573	656	590	656	
207	Medical Insurance	68,471	82,516	78,055	115,220	
210	Unemployment Compensation	448	825	506	825	
212	Employer Medicare Liability	7,461	8,214	8,180	8,861	
299	Other Fringe Benefits	2,700	3,000	2,875	3,000	14 FT & 1 PT employees
	<b>Total Benefit Expense</b>	<b>\$ 160,588</b>	<b>\$ 170,672</b>	<b>\$ 164,301</b>	<b>\$ 215,353</b>	
307	Communication	2,401	2,250	2,600	2,425	Telecom Audit changed cost
309	Contracts with Government Agencies	496,255	550,000	550,000	545,000	ISWA & TDEC
312	Contracts with Private Agencies	77,387	123,310	120,000	135,000	Tire Disposal - Mulching, Golder
320	Dues & Memberships	418	1,243	1,230	1,000	SWA
330	Operating Lease Payments	2,264	2,660	2,480	2,406	KMBS Copier Lease
334	Maintenance Agreements	211	1,500	250	3,150	Fire Extinguishers / Comcast
335	Maintenance & Repair - Buildings	8,892	1,300	1,218	8,500	
336	Maintenance & Repair - Equipment	27,768	54,000	54,000	40,000	
338	Maintenance & Repair - Vehicles	8,558	16,500	30,000	10,000	
347	Pest Control	1,040	1,050	960	1,050	
348	Postage	159	160	160	160	
355	Travel	1,389	2,500	2,380	3,500	SWA Conference & Other
361	Permits	-	180	180	150	State Permits
	<b>Total Contract Expense</b>	<b>\$ 626,742</b>	<b>\$ 756,653</b>	<b>\$ 765,458</b>	<b>\$ 752,341</b>	
412	Diesel Fuel	33,395	56,000	57,665	60,000	
418	Equipment & Machinery Parts	10,879	16,000	16,000	17,000	
424	Garage Supplies	2,841	2,200	2,200	2,750	
425	Gasoline	2,591	4,000	3,640	3,800	
433	Lubricants	3,219	3,500	3,465	4,000	
435	Office Supplies	2,395	2,200	2,000	2,000	
450	Tires & Tubes	9,743	8,550	8,000	12,000	
451	Uniforms	3,201	4,400	4,250	4,100	
452	Utilities	13,802	17,000	17,770	18,000	
453	Vehicle Parts	8,705	12,000	12,000	12,000	
499	Other Supplies & Materials	15,351	23,000	18,350	20,000	
	<b>Total Supply Expense</b>	<b>\$ 106,122</b>	<b>\$ 148,850</b>	<b>\$ 145,340</b>	<b>\$ 155,650</b>	
524	In-Service Staff Development	2,146	2,600	2,710	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	265	1,000	300	1,000	
	<b>Total Other Expense</b>	<b>\$ 2,411</b>	<b>\$ 3,600</b>	<b>\$ 3,010</b>	<b>\$ 4,500</b>	
733	Solid Waste Equipment	-	298,977	299,000	865,000	New loader, New Grinder, Used Semi
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 298,977</b>	<b>\$ 299,000</b>	<b>\$ 865,000</b>	

Franklin County, TN Solid Waste Fund # 116					FY 2022-2023 Budget	
Fund #116						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	<b>TOTAL TRANSFER STATIONS</b>	\$ 1,419,128	\$ 1,939,506	\$ 1,928,292	\$ 2,600,923	
<b>55770</b>	<b>POST CLOSURE CARE COST</b>					
312	Contracts with Private Agencies	\$ 9,450	\$ 10,000	\$ 9,000	\$ 10,000	Landfill --well testing & methane maint.
	<b>TOTAL POST CLOSURE CARE COST</b>	\$ 9,450	\$ 10,000	\$ 9,000	\$ 10,000	
<b>58400</b>	<b>OTHER EXPENDITURES</b>					
340	Medical & Dental Services	\$ 730	\$ 1,000	\$ 600	\$ 1,000	
	<b>Total Contract Expense</b>	\$ 730	\$ 1,000	\$ 600	\$ 1,000	
502	Building & Content Insurance	12,975	13,500	13,300	22,119	
506	Liability Insurance	15,138	15,750	15,520	17,204	
507	Medical Claims	5,151	5,000	1,350	5,000	
510	Trustee's Commission	37,789	42,000	38,350	40,000	
511	Vehicle & Equipment Insurance	15,138	16,310	16,310	10,500	
513	Workers Compensation	16,716	17,490	12,640	15,000	
516	Other Self-Insured Claims	-	2,000	-	2,000	
599	Other Charges	236	500	350	500	
	<b>Total Other Expense</b>	\$ 103,143	\$ 112,550	\$ 97,820	\$ 112,323	
	<b>TOTAL OTHER EXPENDITURES</b>	\$ 103,873	\$ 113,550	\$ 98,420	\$ 113,323	
<b>99100</b>	<b>OPERATING TRANSFERS</b>					
590	Transfers to Other Funds	\$ 48,803	\$ 3,803	\$ 3,803	\$ 3,803	\$3,803 Financial Software Maint
	<b>TOTAL OPERATING TRANSFER</b>	\$ 48,803	\$ 3,803	\$ 3,803	\$ 3,803	
	<b>Total Estimated Expenditures</b>	\$ 1,891,393	\$ 2,426,528	\$ 2,370,360	\$ 3,131,136	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	<b>Estimated Expenditures</b>	\$ 287,421	\$ (90,046)	\$ 2,515	\$ (387,891)	
	<b>Estimated Beginning Fund Balance July 1</b>	955,736	1,194,188	1,194,188	1,196,703	
	<b>Encumbered for Public Health &amp; Welfare 116-55000</b>	(48,969)				
	<b>Adjustments</b>					
	<b>Estimated Ending Fund Balance June 30</b>	\$ 1,194,188	\$ 1,104,143	\$ 1,196,703	\$ 808,812	Fund Balance Policy 5% = \$156,328

Franklin County, TN						FY 2022-2023 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account No.	Account Description	2020-2021	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 403,393	\$ 408,661	\$ 412,270	\$ 415,375	Represents \$0.0485
40120	Trustee's Collection - Prior Year	5,260	8,718	4,720	9,192	
40125	Trustee's Collection - Bankruptcy	3	16	20	33	
40130	Clerk & Master Collection Prior Year	9,220	8,133	4,200	7,328	
40140	Interest & Penalty	1,494	1,567	1,350	1,536	
40161	Payment in Lieu of Taxes - TVA	263	271	270	274	
40163	Payment in Lieu of Taxes - Other	890	890	890	896	
<b>40200</b>	<b>County Local Option Taxes</b>					
40220	Hotel/Motel Tax	361,940	596,926	570,000	595,000	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 782,463</b>	<b>\$ 1,025,181</b>	<b>\$ 993,720</b>	<b>\$ 1,029,634</b>	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	\$ 6,741	\$ 5,567	\$ 5,531	\$ 5,500	
	<b>TOTAL STATUTORY LOCAL TAXES</b>	<b>\$ 6,741</b>	<b>\$ 5,567</b>	<b>\$ 5,531</b>	<b>\$ 5,500</b>	
<b>41100</b>	<b>LICENSES &amp; PERMITS</b>					
41140	Cable TV Franchise	\$ 4,001	\$ 4,119	\$ 2,145	\$ 4,125	
41520	Building Permits	20,000	20,000	20,000	20,000	
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 24,001</b>	<b>\$ 24,119</b>	<b>\$ 22,145</b>	<b>\$ 24,125</b>	
<b>49000</b>	<b>OTHER SOURCES</b>					
49600	Proceeds From Sale of Capital Assets	\$ -	\$ 3,650	\$ 3,650	\$ -	
	<b>TOTAL OTHER SOURCES</b>	<b>\$ -</b>	<b>\$ 3,650</b>	<b>\$ 3,650</b>	<b>\$ -</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 813,205</b>	<b>\$ 1,058,517</b>	<b>\$ 1,025,046</b>	<b>\$ 1,059,259</b>	
<b>Estimated Expenditures</b>						
<b>54310</b>	<b>FIRE PREVENTION &amp; CONTROL</b>					
309	Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
399	Other Contracted Services	574,000	675,000	675,000	705,000	\$41,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	-	382,500	357,000	-	\$25,500 to each of 15 Depts.
	<b>Total Contract Expense</b>	<b>\$ 576,000</b>	<b>\$ 1,059,500</b>	<b>\$ 1,034,000</b>	<b>\$ 707,000</b>	
499	Other Supplies & Materials	-	2,000	600	2,000	Training Association Alloc
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 600</b>	<b>\$ 2,000</b>	
510	Trustee's Commission	12,010	15,300	14,700	15,000	
524	In-Service Staff Development	-	2,000	1,400	1,500	Training Association Alloc
599	Other Charges	304	-	-	1,000	
	<b>Total Other Expense</b>	<b>\$ 12,314</b>	<b>\$ 17,300</b>	<b>\$ 16,100</b>	<b>\$ 17,500</b>	
799	Other Capital Outlay	7,134	5,000	-	5,000	Training Association Alloc
	<b>Total Capital Expense</b>	<b>\$ 7,134</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	
	<b>TOTAL FIRE PREVENTION &amp; CONTROL</b>	<b>\$ 595,448</b>	<b>\$ 1,083,800</b>	<b>\$ 1,050,700</b>	<b>\$ 731,500</b>	
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 595,448</b>	<b>\$ 1,083,800</b>	<b>\$ 1,050,700</b>	<b>\$ 731,500</b>	
	<b>Excess of Estimated Revenue &amp; Other Sources Over (Under) Estimated Expenditures</b>	<b>\$ 217,757</b>	<b>\$ (25,284)</b>	<b>\$ (25,654)</b>	<b>\$ 327,759</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 723,271</b>	<b>\$ 904,028</b>	<b>\$ 904,028</b>	<b>\$ 878,374</b>	
	<b>Encumbered for Public Safety 120-54000</b>	<b>\$ (37,000)</b>				
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 904,028</b>	<b>\$ 878,745</b>	<b>\$ 878,374</b>	<b>\$ 1,206,133</b>	
	<b>Reserve Committed for Public Safety 120-34725</b>	<b>\$ -</b>		<b>\$ (295,321)</b>	<b>\$ (295,321)</b>	
	<b>Estimated UNASSIGNED Ending Fund Balance June 30</b>	<b>\$ 904,028</b>	<b>\$ 878,745</b>	<b>\$ 583,053</b>	<b>\$ 910,812</b>	Fund Balance Policy 5%=\$54,025
	<b>Total Contract Expense</b>	<b>\$ 576,000</b>	<b>\$ 1,059,500</b>	<b>\$ 1,034,000</b>	<b>\$ 707,000</b>	96.65%
	<b>Total Supply Expense</b>	<b>-</b>	<b>2,000</b>	<b>600</b>	<b>2,000</b>	0.27%
	<b>Total Other Expense</b>	<b>12,314</b>	<b>17,300</b>	<b>16,100</b>	<b>17,500</b>	2.39%
	<b>Total Capital Expense</b>	<b>7,134</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	0.68%
	<b>Total Rural Fire Appropriation</b>	<b>\$ 595,448</b>	<b>\$ 1,083,800</b>	<b>\$ 1,050,700</b>	<b>\$ 731,500</b>	<b>100.00%</b>



Franklin County, TN						FY 2022-2023 Budget
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>42000</b>	<b>FINES, FORFEITURES AND PENALTIES</b>					
<b>42100</b>	<b>Circuit Court</b>					
42140	Drug Control Fines	\$ 14	\$ 1,475	\$ 1,325	\$ 1,475	
<b>42300</b>	<b>General Sessions Court</b>					
42340	Drug Control Fines	\$ 8,370	\$ 9,000	\$ 6,200	\$ 9,000	
<b>42900</b>	<b>Other Fines, Forfeitures and Seizures</b>					
42910	Proceeds from Confiscated Property	\$ 11,062	\$ 17,000	\$ 8,254	\$ 17,000	
	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>\$ 19,446</b>	<b>\$ 27,475</b>	<b>\$ 15,779</b>	<b>\$ 27,475</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>GENERAL SERVICE CHARGES</b>					
43190	Other General Service Charges	\$ 1,300	\$ 2,500	\$ 1,200	\$ 2,500	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 1,300</b>	<b>\$ 2,500</b>	<b>\$ 1,200</b>	<b>\$ 2,500</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44170	Miscellaneous Refunds	\$ -	\$ 100	\$ -	\$ 100	
<b>44500</b>	<b>Nonrecurring Items</b>					
44530	Sale of Equipment	\$ 5,075	\$ 32,000	\$ 19,000	\$ 10,000	
44540	Sale of Property	-	26,500	-	10,000	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 5,075</b>	<b>\$ 58,600</b>	<b>\$ 19,000</b>	<b>\$ 20,100</b>	
<b>47600</b>	<b>Direct Federal Revenue</b>					
47990	Other Direct Federal Revenue	\$ 6,637	\$ 15,890	\$ 16,488	\$ 5,000	
	<b>TOTAL DIRECT FEDERAL REVENUE</b>	<b>\$ 6,637</b>	<b>\$ 15,890</b>	<b>\$ 16,488</b>	<b>\$ 5,000</b>	
<b>48000</b>	<b>OTHER GOV'TS. &amp; CITIZENS GROUPS</b>					
<b>48100</b>	<b>Other Governments</b>					
48130	Contributions	\$ 20	\$ 250	\$ -	\$ 250	
<b>48600</b>	<b>Citizens Groups</b>					
48610	Donations	\$ -	\$ 250	\$ -	\$ 250	
	<b>TOTAL OTHER GOV. &amp; CITIZENS GROUPS</b>	<b>\$ 20</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>					
49600	Proceeds from Sale of Capital Assets	\$ 41,119	\$ -	\$ 33,598	\$ -	
	<b>Total Other Sources</b>	<b>\$ 41,119</b>	<b>\$ -</b>	<b>\$ 33,598</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 73,597</b>	<b>\$ 104,965</b>	<b>\$ 86,065</b>	<b>\$ 55,575</b>	
<b>Estimated Expenditures</b>						
<b>54000</b>	<b>PUBLIC SAFETY</b>					
<b>54150</b>	<b>Drug Enforcement</b>					
316	Contributions	\$ 1,000	\$ 2,425	\$ 1,125	\$ 2,125	
319	Drug Control Payments	10,000	10,000	-	10,000	Equitable Sharing (\$18KBG/\$10K Exp)
336	Maintenance & Repair -- Equipment	-	250	-	250	
338	Maintenance & Repair -- Vehicles	3,958	500	-	500	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	-	500	-	500	
399	Other Contracted Services	31,210	20,000	8,100	20,000	
	<b>Total Contract Expense</b>	<b>\$ 46,168</b>	<b>\$ 33,925</b>	<b>\$ 9,225</b>	<b>\$ 33,625</b>	
401	Animal Food and Supplies	933	1,200	1,625	1,400	
429	Instructional Materials & Supplies	5,954	8,500	7,565	8,000	Equitable Sharing
431	Law Enforcement Supplies	231	750	400	750	
499	Other Supplies & Materials	-	500	-	500	
	<b>Total Supply Expense</b>	<b>\$ 7,118</b>	<b>\$ 10,950</b>	<b>\$ 9,590</b>	<b>\$ 10,650</b>	

<b>Fund # 122</b>						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
509	Refunds	10,052	1,050	850	750	
524	In-Service Staff Development	-	2,000	1,600	2,000	
599	Other Charges	14,416	25,000	14,840	15,000	
	<b>Total Other Expense</b>	<b>\$ 24,468</b>	<b>\$ 28,050</b>	<b>\$ 17,290</b>	<b>\$ 17,750</b>	
716	Law Enforcement Equipment	56,029	2,500	-	2,500	
718	Motor Vehicles	-	16,000	15,900	4,475	
790	Other Equipment	-	37,500	1,560	2,500	
799	Other Capital Outlay	-	-	-	-	
	<b>Total Capital Expense</b>	<b>\$ 56,029</b>	<b>\$ 56,000</b>	<b>\$ 17,460</b>	<b>\$ 9,475</b>	
	<b>TOTAL DRUG ENFORCEMENT</b>	<b>\$ 133,783</b>	<b>\$ 128,925</b>	<b>\$ 53,565</b>	<b>\$ 71,500</b>	
<b>58000</b>	<b>OTHER GENERAL GOVERNMENT</b>					
<b>58400</b>	<b>Other Charges</b>					
510	Trustee's Commission	\$ 629	\$ 1,375	\$ 685	\$ 825	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 629</b>	<b>\$ 1,375</b>	<b>\$ 685</b>	<b>\$ 825</b>	
	<b>Total Estimated Expenditures</b>	<b>\$ 134,412</b>	<b>\$ 130,300</b>	<b>\$ 54,250</b>	<b>\$ 72,325</b>	
	<b>Excess of Estimated Revenue Over (Under) Estimated Expenditures</b>	<b>\$ (60,815)</b>	<b>\$ (25,335)</b>	<b>\$ 31,815</b>	<b>\$ (16,750)</b>	
	<b>Estimated Beginning Fund Balance -- July 1</b>	<b>149,125</b>	<b>80,850</b>	<b>80,850</b>	<b>112,665</b>	
	<b>Adjust for Encumbrances</b>	<b>(7,460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Estimated Ending Fund Balance -- June 30</b>	<b>80,850</b>	<b>55,515</b>	<b>112,665</b>	<b>95,915</b>	
	<b>Liability for Litigants (Cash Seizures) 21560</b>	<b>(14,810)</b>	<b>(12,542)</b>	<b>(12,542)</b>	<b>(12,542)</b>	*Reserve for Litigants - Cash Seizures Revenue Mandated
	<b>Estimated Ending Fund Balance -- June 30</b>	<b>\$ 66,040</b>	<b>\$ 42,973</b>	<b>\$ 100,122</b>	<b>\$ 83,372</b>	Fund Balance Policy 5%=\$3,616
	<b>Total Contract Expense</b>	<b>\$ 46,168</b>	<b>\$ 33,925</b>	<b>\$ 9,225</b>	<b>\$ 33,625</b>	46.49%
	<b>Total Supply Expense</b>	<b>7,118</b>	<b>10,950</b>	<b>9,590</b>	<b>10,650</b>	14.73%
	<b>Total Other Expense</b>	<b>25,097</b>	<b>29,425</b>	<b>17,975</b>	<b>18,575</b>	25.68%
	<b>Total Capital Expense</b>	<b>56,029</b>	<b>56,000</b>	<b>17,460</b>	<b>9,475</b>	13.10%
	<b>Total Drug Control Appropriation</b>	<b>\$ 134,412</b>	<b>\$ 130,300</b>	<b>\$ 54,250</b>	<b>\$ 72,325</b>	<b>100.00%</b>

Franklin County, TN					FY 2022-2023 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	202-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
Estimated Revenues						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>COUNTY PROPERTY TAXES</b>					
40110	Current Property Taxes	\$ 652,978	\$ 652,558	\$ 656,000	\$ 667,660	Represents \$0.0410
40120	Trustee's Collection Prior Year	9,702	11,500	950	13,500	
40125	Trustee's Collection Bankruptcy	41	45	20	45	
40130	Clerk & Master Collection Prior Year	13,904	10,000	8,000	14,000	
40140	Interest and Penalty	2,921	2,500	2,510	2,500	
40161	Payment in Lieu of Taxes - TVA	224	260	210	260	
40162	Payment in Lieu of Taxes - Local Utilities	2,346	2,300	2,270	2,300	
40163	Payment in Lieu of Taxes - Other	2,026	2,025	2,025	2,025	
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>					
40280	Mineral Severance Tax	72,235	63,040	63,040	60,000	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	5,744	4,715	4,715	4,000	
40390	Other Statutory Local Taxes	-	-	-	-	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 762,121</b>	<b>\$ 748,943</b>	<b>\$ 739,740</b>	<b>\$ 766,290</b>	
<b>41100</b>	<b>LICENSES AND PERMITS</b>					
41140	Cable TV Franchise	\$ 3,410	\$ 3,540	\$ 3,505	\$ 3,540	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 3,410</b>	<b>\$ 3,540</b>	<b>\$ 3,505</b>	<b>\$ 3,540</b>	
<b>43000</b>	<b>CHARGES FOR CURRENT SERVICES</b>					
<b>43100</b>	<b>GENERAL SERVICE CHARGE</b>					
43190	Other General Service Charges	\$ 7,542	\$ 15,000	\$ 6,950	\$ 15,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	-	80	20	80	
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>\$ 7,542</b>	<b>\$ 15,080</b>	<b>\$ 6,970</b>	<b>\$ 15,080</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>RECURRING ITEMS</b>					
44110	Interest Earned	\$ 281	\$ 530	\$ 295	\$ 530	
44130	Sale of Materials and Supplies	565	600	1,250	600	Matts. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	5,662	5,000	-	5,000	
44170	Miscellaneous Refunds	-	50	350	50	Misc. Refunds & Occ Accident
<b>44500</b>	<b>NONRECURRING ITEMS</b>					
44530	Sale of Equipment	148	3,000	1,400	10,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	100	100	-	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	-	100	-	100	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 6,756</b>	<b>\$ 9,380</b>	<b>\$ 3,295</b>	<b>\$ 16,380</b>	
<b>46000</b>	<b>STATE OF TENNESSEE</b>					
<b>46400</b>	<b>Public Works Grants</b>					
46410	Bridge Program	\$ 340,016	\$ -	\$ -	\$ -	
46420	State Aid Program	350,786	-	-	485,000	Gourdneck Road NW (98/2)
46490	Other Public Works Grants	-	34,835	-	34,835	
<b>46800</b>	<b>Other State Revenues</b>					
46920	Gasoline and Motor Fuel Tax	2,711,039	2,800,000	2,800,000	2,800,000	
46930	Petroleum Special Tax	29,621	29,622	29,622	29,622	
	<b>TOTAL STATE OF TENNESSEE</b>	<b>\$ 3,431,462</b>	<b>\$ 2,864,457</b>	<b>\$ 2,829,622</b>	<b>\$ 3,349,457</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 4,211,291</b>	<b>\$ 3,641,400</b>	<b>\$ 3,583,132</b>	<b>\$ 4,150,747</b>	
<b>49000</b>	<b>OTHER SOURCES</b>					
49600	Proceeds From Sale of Capital Assets	\$ 21,621	\$ 4,900	\$ 4,900	\$ -	
49800	Transfers In	-	-	-	-	
	<b>Total Other Sources (Non-Revenue)</b>	<b>\$ 21,621</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>	<b>\$ -</b>	
	<b>Total Estimated Revenues &amp; Other Sources</b>	<b>\$ 4,232,912</b>	<b>\$ 3,646,300</b>	<b>\$ 3,588,032</b>	<b>\$ 4,150,747</b>	

Fund # 131						
Account No.	Account Description	202-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
Estimated Expenditures						
<b>61000 ADMINISTRATION</b>						
COLA 5.9% per Plan						
101	County Official	\$ 91,901	\$ 93,738	\$ 93,738	\$ 98,425	Elected - State Mandated
103	Assistant	126,386	131,760	131,598	141,842	3 positions
184	Educational Incentive (COCTP & Official Educ.)	-	950	-	-	
185	Educational Incentive (COCTP & Emp. Educ.)	850	950	950	950	1 employee
186	Longevity	2,340	2,400	2,400	2,400	2 employees
187	Overtime Pay	4,900	7,500	3,270	7,500	2 positions O/T
189	Other Salaries and Wages	-	3,000	1,600	3,000	
191	Board & Committee Member Fees	21,600	21,600	21,600	28,800	Highway Commission
<b>Total Salary Expense</b>		<b>\$ 247,977</b>	<b>\$ 261,898</b>	<b>\$ 255,156</b>	<b>\$ 282,917</b>	
201	Social Security	14,988	16,300	15,515	17,603	Employees & Hwy. Commission
204	Pensions	27,272	18,989	18,740	20,094	Employees Only
206	Life Insurance	187	188	187	187	" "
207	Medical Insurance	29,506	31,000	30,937	32,920	" "
208	Dental Insurance	1,135	1,161	1,028	1,000	" "
210	Unemployment Compensation	-	1,200	-	1,500	Non-Contributory Employer
212	Employer Medicare	3,584	3,812	3,706	4,117	Employees & Hwy. Commission
299	Other Fringe Benefits	774	1,000	937	1,000	Safety Incentive, Christmas Bonus
<b>Total Benefit Expense</b>		<b>\$ 77,446</b>	<b>\$ 73,650</b>	<b>\$ 71,050</b>	<b>\$ 78,421</b>	
320	Dues and Memberships	4,846	5,000	4,846	5,200	TCHOA, TCHOA Region II, TCSA
330	Operating Lease Payments	2,566	2,580	2,460	2,580	KMBS Copier Lease
331	Legal Services	200	1,000	500	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs	622	1,000	175	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	462	50	-	750	Contracted Repair of office equip.
348	Postal Charges	-	100	-	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	194	2,599	2,280	3,300	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	6,881	7,000	6,200	7,000	Deed Services/Server & Network Maint.
<b>Total Contract Expense</b>		<b>\$ 15,771</b>	<b>\$ 19,329</b>	<b>\$ 16,461</b>	<b>\$ 20,930</b>	
435	Office Supplies	871	2,200	1,200	2,200	Administration office supplies
<b>Total Supply Expense</b>		<b>\$ 871</b>	<b>\$ 2,200</b>	<b>\$ 1,200</b>	<b>\$ 2,200</b>	
524	In Service/Staff Development	1,556	2,600	2,400	1,700	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	2,038	1,500	1,175	2,000	Miscellaneous
<b>Total Other Expense</b>		<b>\$ 3,594</b>	<b>\$ 4,100</b>	<b>\$ 3,575</b>	<b>\$ 3,700</b>	
<b>TOTAL ADMINISTRATION</b>		<b>\$ 345,659</b>	<b>\$ 361,177</b>	<b>\$ 347,442</b>	<b>\$ 388,168</b>	
<b>62000 HIGHWAY &amp; BRIDGE MAINTENANCE</b>						
141	Foremen	\$ 13,028	\$ 44,301	\$ 43,701	\$ 46,060	1 position
144	Equipment Operators Heavy	186,437	172,895	172,731	181,681	4 positions
145	Equipment Operators Light	127,261	104,656	101,322	120,385	3 positions -\$2,000 for quarry time
147	Truck Drivers	263,371	290,911	260,000	335,787	9 positions -\$10,000 for quarry time
186	Longevity	7,680	8,700	6,480	8,460	13 employees
187	Overtime Pay	8,577	17,000	11,000	17,000	
189	Other Salaries & Wages	15,004	10,400	17,700	9,000	
<b>Total Salary Expense</b>		<b>\$ 621,358</b>	<b>\$ 648,863</b>	<b>\$ 612,934</b>	<b>\$ 718,373</b>	
201	Social Security	36,965	37,693	33,327	44,815	
204	Pensions	69,331	48,656	47,143	57,848	
206	Life Insurance	755	743	730	797	
207	Medical Insurance	122,006	124,575	121,300	131,875	
208	Dental Insurance	4,695	4,155	4,150	4,000	
212	Employer Medicare	8,645	8,815	8,164	10,481	Hwy. Maintenance Employees
299	Other Fringe Benefits	4,184	4,450	3,789	4,450	Safety incentive, Christmas bonus
<b>Total Benefit Expense</b>		<b>\$ 246,581</b>	<b>\$ 229,087</b>	<b>\$ 218,603</b>	<b>\$ 254,266</b>	
399	Other Contracted Services	6,700	10,000	7,400	10,000	Survey, Tree Service & Fence
<b>Total Contract Expense</b>		<b>\$ 6,700</b>	<b>\$ 10,000</b>	<b>\$ 7,400</b>	<b>\$ 10,000</b>	
403	Asphalt - Cold Mix	17,499	-	-	-	
405	Asphalt - Liquid	-	26,200	29,400	26,200	oil for prepping road for spot repairs
408	Concrete	-	3,500	-	3,500	
409	Crushed Stone	15,809	17,000	16,700	17,000	
426	General Construction Materials	-	1,000	215	1,000	construction supplies for road maint. Jobs
436	Other Road Materials	-	30,000	30,000	30,000	striping, salt
438	Pipe	24,662	67,500	61,600	67,500	Maintenance Pipe
442	Propane Gas	-	1,500	100	1,500	Road Maintenance Propane - Patching
443	Road Signs	21,308	28,000	20,500	28,000	signs and supplies begin state mandate
446	Small Tools	227	4,500	200	4,500	Compressor
499	Other Supplies & Materials	2,585	4,000	2,700	4,000	Flags, Vests, Raincoats, spray paint, etc.
<b>Total Supply Expense</b>		<b>\$ 82,090</b>	<b>\$ 183,200</b>	<b>\$ 161,415</b>	<b>\$ 183,200</b>	

Fund # 131						
Account No.	Account Description	202-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	<b>TOTAL HIGHWAY AND BRIDGE MAINTENANCE</b>	<b>\$ 956,729</b>	<b>\$ 1,071,150</b>	<b>\$ 1,000,352</b>	<b>\$ 1,165,839</b>	
<b>63100</b>	<b>OPERATION AND MAINTENANCE OF EQUIPMENT</b>					
141	Foremen	\$ 43,722	\$ 48,153	\$ 47,445	\$ 50,751	1 position
186	Longevity	480	540	540	600	
187	Overtime	1,024	2,000	1,685	1,500	
189	Other Salaries and Wages	498	1,500	1,348	1,500	
	<b>Total Salary Expense</b>	<b>\$ 45,724</b>	<b>\$ 52,193</b>	<b>\$ 51,018</b>	<b>\$ 54,351</b>	
201	Social Security	2,760	3,230	3,187	3,395	
204	Pensions	5,484	4,171	4,130	4,384	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	7,376	7,745	7,734	8,230	
208	Dental Insurance	284	290	260	250	
212	Employer Medicare	646	755	750	794	
299	Other Fringe Benefits	256	400	250	400	Safety incentive, Christmas bonus
	<b>Total Benefit Expense</b>	<b>\$ 16,853</b>	<b>\$ 16,638</b>	<b>\$ 16,358</b>	<b>\$ 17,499</b>	
335	Maintenance & Repair -- Building	-	230	210	5,000	
336	Maintenance & Repair - Equipment (contracted)	32,280	20,000	7,000	25,000	
	<b>Total Contract Expense</b>	<b>\$ 32,280</b>	<b>\$ 20,230</b>	<b>\$ 7,210</b>	<b>\$ 30,000</b>	
412	Diesel Fuel	54,599	82,500	85,000	80,000	all equip. not quarry
418	Equipment and Machinery Parts	40,599	74,200	50,000	75,000	all parts not quarry
424	Garage Supplies	11,233	22,000	15,650	22,000	Highway shop supplies
425	Gasoline	12,319	20,000	19,960	19,000	all vehicles not quarry
433	Lubricants	8,436	12,500	10,000	12,500	all vehicles and equip. not quarry
446	Small Tools	449	3,000	200	3,000	Tire Changer, etc
450	Tires & Tubes	23,955	32,000	31,900	25,000	all tires not quarry
499	Other Supplies & Materials	47	500	-	500	Highway shop
	<b>Total Supply Expense</b>	<b>\$ 151,637</b>	<b>\$ 246,700</b>	<b>\$ 212,710</b>	<b>\$ 237,000</b>	
	<b>TOTAL OPERATION &amp; MAINTENANCE OF EQUIP</b>	<b>\$ 246,494</b>	<b>\$ 335,761</b>	<b>\$ 287,296</b>	<b>\$ 338,851</b>	
<b>63400</b>	<b>QUARRY OPERATIONS</b>					
141	Foremen	\$ 42,489	\$ 43,701	\$ 41,851	\$ 46,059	1 position
144	Equipment Operators Heavy	34,624	43,099	42,457	45,421	1 Position
145	Equipment Operators Light	9,776	4,500	1,175	2,000	Reduced 62000-145 by \$2,000
147	Truck Drivers	1,295	24,500	18,000	10,000	Reduced 62000-147 by \$10,000
186	Longevity	2,400	2,400	2,400	2,400	2 employees
187	Overtime Pay	4,671	5,000	3,000	1,000	Quarry associated overtime
189	Other Salaries & Wages	446	6,000	4,600	4,000	
	<b>Total Salary Expense</b>	<b>\$ 95,701</b>	<b>\$ 129,200</b>	<b>\$ 113,483</b>	<b>\$ 110,880</b>	
201	Social Security	5,818	6,809	6,471	6,913	
204	Pensions	11,484	8,773	8,507	8,927	
206	Life Insurance	94	114	107	94	
207	Medical Insurance	15,633	20,188	19,580	20,478	
208	Dental Insurance	600	726	618	645	
212	Employer Medicare	1,361	1,513	1,492	1,588	
299	Other Fringe Benefits	512	625	495	625	Safety incentive, Christmas bonus
	<b>Total Benefit Expense</b>	<b>\$ 35,502</b>	<b>\$ 38,747</b>	<b>\$ 37,270</b>	<b>\$ 39,270</b>	
307	Communications	381	450	420	450	Phone & fax @ quarry
321	Engineering Services	3,837	10,500	6,000	10,500	Engineering
323	Explosive and Drilling Services	20,469	30,000	26,000	50,000	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	10,800	10,800	10,800	12,000	Holland Lease (ends 6/30/29)
335	Maintenance & Repair -- Building	12	2,000	85	2,000	
336	Maintenance and Repair - Equipment	32,653	56,000	52,600	25,000	Electrical & contract service crusher repairs
349	Printing, Stationery & Forms	-	600	-	800	Quarry load tickets
351	Rentals	2,488	16,000	1,010	16,000	Track hoe/Hammer Rental
399	Other Contracted Services	-	-	-	-	
	<b>Total Contract Expense</b>	<b>\$ 70,640</b>	<b>\$ 126,350</b>	<b>\$ 96,915</b>	<b>\$ 116,750</b>	
412	Diesel Fuel	3,234	10,500	10,500	12,000	
415	Electricity	36,594	50,000	48,000	50,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	17,097	31,000	27,300	27,000	
424	Garage Supplies	1,719	9,000	2,620	10,000	Quarry shop supplies
433	Lubricants	3,920	4,000	620	4,000	
450	Tires and Tubes	1,107	11,000	7,925	11,000	
454	Water and Sewer	670	1,100	1,090	1,100	crusher and office water
499	Other Supplies and Materials	1,015	500	125	500	
	<b>Total Supply Expense</b>	<b>\$ 65,356</b>	<b>\$ 117,100</b>	<b>\$ 98,180</b>	<b>\$ 115,600</b>	
	<b>TOTAL QUARRY OPERATIONS</b>	<b>\$ 267,199</b>	<b>\$ 411,396</b>	<b>\$ 345,848</b>	<b>\$ 382,500</b>	

<b>Fund # 131</b>						
Account No.	Account Description	202-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>65000</b>	<b>OTHER CHARGES</b>					
215	On Be-half OPEB Payments	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	17,829	32,000	23,085	50,000	Retiree's Insurance - Estimating 3 new
	<b>Total Benefit Expense</b>	<b>\$ 17,829</b>	<b>\$ 52,000</b>	<b>\$ 43,085</b>	<b>\$ 70,000</b>	
307	Communications	8,605	9,500	9,300	9,500	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	220	1,500	240	1,500	drug testing fees
347	Pest Control	320	400	320	400	Bid Item w/additional
359	Disposal Fees	4,768	5,850	3,220	5,850	dumpster fees
361	Permits	896	3,000	2,225	3,000	charges for mine and environment permits
	<b>Total Contract Expense</b>	<b>\$ 14,809</b>	<b>\$ 20,250</b>	<b>\$ 15,305</b>	<b>\$ 20,250</b>	
451	Uniforms	4,526	7,000	6,520	7,000	
452	Utilities	15,621	22,200	19,625	22,200	Hwy shop and office
	<b>Total Supply Expense</b>	<b>\$ 20,147</b>	<b>\$ 29,200</b>	<b>\$ 26,145</b>	<b>\$ 29,200</b>	
502	Building and Contents Insurance	23,591	24,181	24,185	40,215	yearly premium
506	Liability Insurance	27,523	28,211	28,215	31,279	yearly premium
507	Medical Claims	861	8,000	151	8,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	-	150	-	150	yearly premium
510	Trustees Commission	41,440	44,000	43,000	44,500	
511	Vehicle & Equipment Insurance	27,757	28,500	28,215	19,000	yearly premium
513	Workers Compensation	27,888	21,200	19,935	20,510	Occ. Acc. Premium
516	Other Self Insured Claims	-	5,000	-	5,000	Occ. Acc. Related charges
599	Other Charges	3,777	4,000	1,455	4,000	misc. fees & expenses
	<b>Total Other Expense</b>	<b>\$ 152,837</b>	<b>\$ 163,243</b>	<b>\$ 145,156</b>	<b>\$ 172,654</b>	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ 205,622</b>	<b>\$ 264,693</b>	<b>\$ 229,691</b>	<b>\$ 292,104</b>	
<b>68000</b>	<b>CAPITAL OUTLAY</b>					
705	Bridge Construction	\$ 419,189	\$ -	\$ -	\$ 5,000	2023/24 Duckworth Rd Bridge Planning/Design
707	Building Improvements	30,000	-	-	2,000	
708	Communication Equipment	8,910	12,000	7,300	12,000	repeater rent, radio purchases and repair
713	Highway Construction	7,156	740	-	10,000	
713	Highway Construction District 1 (carryover \$300,000)	25,324	198,809	98,000	200,000	Begin with \$200K annually then add reserves
713	Highway Construction District 2	357,608	313,541	288,875	200,000	
713	Highway Construction District 3	90,926	257,863	263,850	200,000	
713	Highway Construction District 4	185,132	208,781	183,720	200,000	
714	Highway Equipment	133,255	-	-	235,000	Tractor w/ boom mower, rotary mower
718	Motor Vehicles	-	68,765	55,850	-	
719	Office Equipment	1,570	7,500	1,325	7,500	
721	Quarry Equipment	29,523	30,000	-	-	
726	State-Aid Projects	358,497	-	-	550,000	2022/23 Gourdneck Rd NW (98/2)
790	Other Equipment	-	236,235	228,950	35,000	Truck Dump Bed, Asphalt Planer
791	Other Construction	11,443	16,000	34,815	51,000	Foundation Repair at the Quarry
791	Other Cosntruction - Rail Safety Grant	-	34,835	-	-	Rail Safety Grant
799	Other Capital Outlay	16,588	4,000	2,480	10,000	unexpected capital expenditures
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,675,122</b>	<b>\$ 1,389,068</b>	<b>\$ 1,165,165</b>	<b>\$ 1,717,500</b>	
<b>82100</b>	<b>DEBT SERVICE PRINCIPAL</b>					
<b>82120</b>	<b>Highways and Streets</b>					
602	Principal on Notes	\$ 15,807	\$ 49,290	\$ 48,233	\$ -	
620	Debt Service Contribution to Primary Government	-	-	-	30,000	Chip Spreader 2021
	<b>TOTAL DEBT SERVICE PRINCIPAL</b>	<b>\$ 15,807</b>	<b>\$ 49,290</b>	<b>\$ 48,233</b>	<b>\$ 30,000</b>	
<b>82200</b>	<b>DEBT SERVICE INTEREST</b>					
<b>82220</b>	<b>Highways and Streets</b>					
604	Interest on Notes	\$ 3,315	\$ 5,340	\$ 3,184	\$ -	
620	Debt Service Contribution to Primary Government	-	-	-	4,196	Chip Spreader 2021
	<b>TOTAL DEBT SERVICE INTEREST</b>	<b>\$ 3,315</b>	<b>\$ 5,340</b>	<b>\$ 3,184</b>	<b>\$ 4,196</b>	
<b>99100</b>	<b>Transfers Out</b>					
590	Transfers to Other Funds	\$ 53,803	\$ 3,803	\$ 3,803	\$ 3,803	Software Maint. \$3,803 & Highway Equip \$50K reimbursement 2015/16 (2020/21 - 6th of 6)
	<b>Total Other Uses (Transfers Out)</b>	<b>\$ 53,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	<b>\$ 3,803</b>	

<b>Fund # 131</b>						
Account No.	Account Description	202-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 3,769,750</b>	<b>\$ 3,891,678</b>	<b>\$ 3,431,014</b>	<b>\$ 4,322,960</b>	
	<b>Excess of Estimated Revenues Over (Under)</b>					
	Estimated Expenditures	\$ 463,162	\$ (245,378)	\$ 157,018	\$ (172,213)	
	Estimated Beginning Fund Balance July 1	2,965,335	3,622,228	3,622,228	3,779,246	
	Estimated Ending Fund Balance June 30 (prior to Adjust)	3,428,497	3,376,850	3,779,246	3,607,033	
	Adjustment for Encumbrances	193,730				
	Estimated Ending Fund Balance June 30	3,622,228	3,376,850	3,779,246	3,607,033	
	Assigned Highway/Public Works Districts - 34750	(156,000)	-	(300,000)	(300,000)	District 1 Reserve
	Assigned Highway/Public Works Equipment - 34775	(600,000)	(800,000)	(800,000)	(800,000)	Gas Tax Reserve
	Assigned Other Operations OPEB ARC - 34786	(179,694)	(199,684)	(219,684)	(219,694)	
	Estimated Spendable Fund Balance June 30	\$ 2,686,534	\$ 2,377,166	\$ 2,459,562	\$ 2,287,339	Fund Balance Policy 5% = \$216,725
	<b>Total Salary Expense</b>	\$ 1,010,760	\$ 1,092,154	\$ 1,032,591	\$ 1,166,521	26.98%
	<b>Total Benefit Expense</b>	394,211	410,122	386,366	459,456	10.63%
	<b>Total Contract Expense</b>	140,200	196,159	143,291	197,930	4.58%
	<b>Total Supply Expense</b>	320,101	578,400	499,650	567,200	13.12%
	<b>Total Other Expense</b>	210,234	171,146	152,534	180,157	4.17%
	<b>Total Debt Expense</b>	19,122	54,630	51,417	34,196	0.79%
	<b>Total Capital Expense</b>	1,675,122	1,389,068	1,165,165	1,717,500	39.73%
	<b>Total Highway Appropriations</b>	<b>\$ 3,769,750</b>	<b>\$ 3,891,678</b>	<b>\$ 3,431,014</b>	<b>\$ 4,322,960</b>	<b>100.00%</b>

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Proposed Budget includes Degree Advancements & Steps where earned (steps adjusted increase) Certified average 6 -7% COLA for Certified & Support; Increase for Contract Bus Drivers \$10,000 per Route; 3% Projected Health Insurance for January 2022; 0.03% increase in Retirement Rates for certified & 8% classified.						
Estimated Revenues						
<b>40000</b>	<b>Local Taxes</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 10,726,608	\$ 11,017,786	\$ 11,017,786	\$ 11,161,317	Current Proration is \$0.6854
40120	Trustee's Collection - Prior Year	223,912	222,500	222,500	222,500	
40125	Trustee's Collection - Bankruptcy	675	860	860	860	
40130	Clerk & Master Collections - Prior Year	229,404	170,000	170,000	170,000	
40140	Interest and Penalty	48,273	40,000	40,000	40,000	
40161	Payments in Lieu of Taxes - TVA	3,689	4,000	4,000	4,000	
40162	Payments in Lieu of Taxes - Local Utilities	38,701	43,900	43,900	43,900	
40163	Payments in Lieu of Taxes - Other	33,410	34,250	34,250	34,250	
<b>40200</b>	<b>County Local Option Taxes</b>					
40210	Local Option Sales Tax	\$ 6,307,430	\$ 7,090,000	\$ 7,090,000	\$ 7,090,000	
40275	Mixed Drink Tax	28,850	43,600	43,600	43,600	
<b>40300</b>	<b>Statutory Local Taxes</b>					
40320	Bank Excise Tax	\$ 94,718	\$ 78,661	\$ 78,661	\$ 78,661	
	<b>Total Local Taxes</b>	<b>\$ 17,735,670</b>	<b>\$ 18,745,557</b>	<b>\$ 18,745,557</b>	<b>\$ 18,889,088</b>	
<b>41000</b>	<b>Licenses and Permits</b>					
41110	Marriage License	\$ 2,774	\$ 3,000	\$ 3,000	\$ 3,000	
41140	Cable TV Franchise	56,259	59,160	59,160	59,160	
	<b>Total Licenses and Permits</b>	<b>\$ 59,033</b>	<b>\$ 62,160</b>	<b>\$ 62,160</b>	<b>\$ 62,160</b>	
<b>43500</b>	<b>Education Charges</b>					
43517	Tuition-Other	\$ 115,493	\$ 200,000	\$ 200,000	\$ 200,000	ESP
43551	School Based Health Service	21,887	20,000	23,500	20,000	TN Care Billing
	<b>Total Education Charges</b>	<b>\$ 137,380</b>	<b>\$ 220,000</b>	<b>\$ 223,500</b>	<b>\$ 220,000</b>	
<b>44000</b>	<b>Other Local Revenues</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Investment Income	\$ 56,596	\$ 15,000	\$ 15,000	\$ 15,000	Interest from OPEB
44120	Lease/Rentals	24,000	25,056	25,056	25,056	Nextel Grant
44170	Miscellaneous Refunds	34,909	45,000	45,000	34,908	Elem BB \$24,000
<b>44500</b>	<b>Non-Recurring Items</b>					
44530	Sale of Equipment	\$ 7,474	\$ -	\$ -	\$ -	
44570	Contributions & Gifts	89,512	80,000	80,000	27,125	STEM \$15,300; Campora \$11,825
	<b>Total Other Local Revenues</b>	<b>\$ 212,491</b>	<b>\$ 165,056</b>	<b>\$ 165,056</b>	<b>\$ 102,089</b>	
<b>46000</b>	<b>State of Tennessee</b>					
<b>46100</b>	<b>General Government Grants</b>					
46190	On-behalf Contributions for OPEB	\$ 178,683	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
	<b>Total General Government Grants</b>	<b>\$ 178,683</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>46500</b>	<b>Regular Education Funds</b>					
46511	Basic Education Program	\$ 27,060,242	\$ 27,493,000	\$ 27,493,000	\$ 27,932,000	March Estimate up for Insurance Increase
46515	Early Childhood Education	911,149	916,008	916,008	904,639	State Pre-K
46590	Other State Educ Funds	344,130	2,367,564	2,367,584	354,909	CSH \$125,000; Equity \$55,000; Campora \$29,612; Lifeline \$60,000; TSW \$85,297
46610	Career Ladder Program	122,106	86,000	83,000	86,000	
	<b>Total Regular Education Funds</b>	<b>\$ 28,437,627</b>	<b>\$ 30,862,571</b>	<b>\$ 30,859,591</b>	<b>\$ 29,277,548</b>	
<b>46800</b>	<b>Other State Revenue</b>					
46851	State Revenue Sharing - TVA	50,000	50,000	50,000	50,000	
	<b>Total Other State Revenue</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	
	<b>Total State of Tennessee</b>	<b>\$ 28,666,310</b>	<b>\$ 30,912,571</b>	<b>\$ 30,909,591</b>	<b>\$ 29,327,548</b>	



Franklin County, TN						FY 2022-2023 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>47000 Federal Government</b>						
<b>47100 Federal through State</b>						
47143	Special Education - Grants to States -- IDEA	\$ 99,922	\$ 69,000	\$ 69,000	\$ 50,000	
47145	Special Education - Preschool Grants to States	29,941	-	-	-	
47304	COVID-19 Grant #4	287,282	-	-	-	
47310	COVID-19 Grant E	6,692	-	-	-	
47590	Other Federal thru State	427,054	721,364	721,364	118,356	Established Coalition \$74,356; MRT \$133,500
47801	COVID-19 Grant #6 - Direct	330,570	-	-	-	
47990	Other Direct Federal Revenue	35,581	-	-	-	DFC Grant
	<b>Total Federal Through State</b>	<b>\$ 1,217,042</b>	<b>\$ 790,364</b>	<b>\$ 790,364</b>	<b>\$ 168,356</b>	
	<b>Total Estimated Revenues</b>	<b>\$ 48,027,926</b>	<b>\$ 50,895,709</b>	<b>\$ 50,896,229</b>	<b>\$ 48,769,241</b>	
<b>49000 OTHER SOURCES</b>						
49600	Proceeds From Sale of Capital Assets	\$ 1,900	\$ 1,166	\$ 1,166	\$ -	
49800	Transfers In	-	196,171	196,171	-	
	<b>Total Other Sources</b>	<b>\$ 1,900</b>	<b>\$ 197,337</b>	<b>\$ 197,337</b>	<b>\$ -</b>	
	<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 48,029,826</b>	<b>\$ 51,093,046</b>	<b>\$ 51,093,566</b>	<b>\$ 48,769,241</b>	
<b>71000 Instruction</b>						
<b>71100 Regular Instruction Program</b>						
116	Teachers	\$ 13,074,596	\$ 13,505,651	\$ 13,278,500	\$ 13,884,640	260.6 FT Employees: Sat School; Webmaster/PR; Test Coordinator; Differential Pay
117	Career Ladder Program	54,603	52,000	49,000	46,000	
128	Homebound Teachers	61,126	100,000	95,000	101,209	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	614,426	670,009	637,950	679,164	38 Employees
188	Bonus Payments	255,221	87,712	77,000	105,701	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (Certified)	71,431	106,000	92,000	136,000	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	177,109	235,200	234,000	205,200	\$70.00 per day
	<b>Total Salary Expense</b>	<b>\$ 14,308,512</b>	<b>\$ 14,779,573</b>	<b>\$ 14,486,450</b>	<b>\$ 15,157,915</b>	
201	Social Security	823,071	923,553	900,000	939,791	6.2% of Gross Salary
204	Pensions	1,348,316	1,442,329	1,320,000	1,470,137	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	12,326	
207	Medical Insurance	2,300,749	2,474,561	2,239,000	2,528,496	6.1% increase 2022
210	Unemployment Compensation	10,292	35,000	-	35,000	Paid as Claimed
212	Employer Medicare	194,325	216,585	211,000	219,790	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	84,955	84,000	99,337	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	4,280	8,216	8,100	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 4,681,033</b>	<b>\$ 5,185,199</b>	<b>\$ 4,762,100</b>	<b>\$ 5,304,876</b>	
330	Operating Lease Payments	34,292	41,000	41,000	41,000	Schools are reimbursed 50% of copier lease exp
336	Maintenance & Repair Services - Equipment	-	-	-	-	Copier Moved to 330
356	Tuition	234,897	329,626	329,626	330,000	Payment to Tullahoma City
399	Other Contracted Services	23,221	36,360	36,360	38,360	AP/Dual \$6,560; Movie License \$4,800; Court Ordered Facilities \$25,000
	<b>Total Contract Expense</b>	<b>\$ 292,410</b>	<b>\$ 406,986</b>	<b>\$ 406,986</b>	<b>\$ 409,360</b>	
429	Instructional Supplies & Materials	259,295	452,458	443,000	355,646	Elem Educ \$41,000; Secondary Educ \$41,000; Tech \$74,800; Nextel \$1,204; Paper \$30,000; BEP Allocations \$120,000; STEM \$13,000; Summer School \$200; Copy Paper \$30,000
449	Textbooks	762,414	64,053	64,053	550,000	ESSER Funding 2021/22 - Reoccurring Expense 2022/23
471	Software	218,082	129,000	71,500	229,000	Instructional Software/License ESSR funding 2020/21 Partial 2021/22
499	Other Supplies & Materials	-	10,900	4,000	-	
	<b>Total Supply Expense</b>	<b>\$ 1,239,791</b>	<b>\$ 656,411</b>	<b>\$ 582,553</b>	<b>\$ 1,134,646</b>	
535	Fee Waiver Allocations	95,122	112,045	97,950	112,045	BEP Allocations
599	Other Charges	21,760	16,428	14,500	2,300	STEM Weather Balloon \$300; Exam Fees \$2,000
	<b>Total Other Expense</b>	<b>\$ 116,882</b>	<b>\$ 128,473</b>	<b>\$ 112,450</b>	<b>\$ 114,345</b>	
722	Regular Instruction Equipment	486,976	544,961	445,125	187,340	Tech \$176,340; Nextel \$11,000
	<b>Total Capital Expense</b>	<b>\$ 486,976</b>	<b>\$ 544,961</b>	<b>\$ 445,125</b>	<b>\$ 187,340</b>	
	<b>Total Regular Instruction Program</b>	<b>\$ 21,125,604</b>	<b>\$ 21,701,602</b>	<b>\$ 20,795,664</b>	<b>\$ 22,308,482</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>71150 Alternative School Program</b>						
116	Teachers	\$ 51,345	\$ 50,395	\$ 46,875	\$ 58,582	1 FT
117	Career Ladder Program	1,000	1,000	1,000	2,000	
163	Educational Assistants - Aides	3,851	-	-	-	
188	Bonus Payments	-	2,350	1,810	1,614	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	89,164	70,912	70,912	73,813	1 Employee
178	Other Salaries & Wages @ Support	-	21,578	21,578	23,680	1 Employee
195	Substitute Teachers (certified)	-	340	180	340	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	372	3,932	3,930	877	\$70.00 per day
<b>Total Salary Expense</b>		<b>\$ 145,732</b>	<b>\$ 150,507</b>	<b>\$ 146,285</b>	<b>\$ 160,906</b>	
201	Social Security	8,416	8,581	7,260	9,226	6.2% of Gross Salary (less \$750)
204	Pensions	15,301	14,639	11,875	15,737	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	124	
207	Medical Insurance	29,516	30,311	25,371	32,577	6.1% increase 2022
212	Employer Medicare	1,968	2,182	2,020	2,333	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	173	177	130	-	Support at .82% Salary
<b>Total Benefit Expense</b>		<b>\$ 55,374</b>	<b>\$ 55,890</b>	<b>\$ 46,656</b>	<b>\$ 59,997</b>	
330	Operating Lease Payments (Copier)	736	1,000	1,000	1,000	Copier Lease
<b>Total Contract Expense</b>		<b>\$ 736</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	
429	Instructional Supplies & Materials	312	400	400	400	BEP Allocation
499	Other Supplies & Materials	75	300	300	300	Alternative School Supplies
<b>Total Supply Expense</b>		<b>\$ 387</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	
599	Other Charges	-	50	50	50	
<b>Total Other Expense</b>		<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	
<b>Total Alternative School Program</b>		<b>\$ 202,229</b>	<b>\$ 208,147</b>	<b>\$ 194,691</b>	<b>\$ 222,653</b>	
<b>71200 Special Education Program</b>						
116	Teachers	\$ 1,465,047	\$ 1,289,497	\$ 1,270,000	\$ 1,549,502	30 F/T Employees
117	Career Ladder Program	10,000	7,000	7,000	6,000	
128	Homebound Teachers	40,070	62,000	60,000	32,000	Hourly as Needed
163	Educational Assistants - Aides	287,490	501,443	500,190	640,733	35 Employees
171	Speech Pathologist	513,482	512,594	512,586	562,579	10.7 Employees
188	Bonus Payments	60,103	16,010	13,005	17,751	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	10,746	20,500	19,050	8,500	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	20,452	31,500	30,255	35,000	\$70.00 per day
<b>Total Salary Expense</b>		<b>\$ 2,407,390</b>	<b>\$ 2,440,544</b>	<b>\$ 2,412,086</b>	<b>\$ 2,852,064</b>	
201	Social Security	138,789	142,466	138,050	176,828	6.2% of Gross Salary (less \$8,000)
204	Pensions	235,242	242,907	219,000	261,421	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	3,143	
207	Medical Insurance	399,139	430,320	403,750	585,700	6.1% increase 2022
210	Unemployment Compensation	3,258	10,000	-	10,000	As Needed
212	Employer Medicare	32,645	38,021	32,600	41,355	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	8,679	8,575	12,299	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	1,985	3,325	2,530	-	Support at 82% Salary
<b>Total Benefit Expense</b>		<b>\$ 811,058</b>	<b>\$ 875,718</b>	<b>\$ 804,505</b>	<b>\$ 1,090,745</b>	
312	Contracts with Private Agencies	30,000	-	-	11,000	
399	Other Contracted Services	13,755	31,512	31,512	39,312	Vision
<b>Total Contract Expense</b>		<b>\$ 43,755</b>	<b>\$ 31,512</b>	<b>\$ 31,512</b>	<b>\$ 50,312</b>	
429	Instructional Supplies & Materials	71,800	320,243	320,243	24,000	SRA (Reading RTI) iSpire, Skills Streaming, SLP intervention
499	Other Supplies & Materials	-	53,858	53,858	-	
<b>Total Supply Expense</b>		<b>\$ 71,800</b>	<b>\$ 374,101</b>	<b>\$ 374,101</b>	<b>\$ 24,000</b>	
725	Special Education Equipment	98,777	24,532	24,532	1,500	
<b>Total Capital Expense</b>		<b>\$ 98,777</b>	<b>\$ 24,532</b>	<b>\$ 24,532</b>	<b>\$ 1,500</b>	
<b>Total Special Education Program</b>		<b>\$ 3,432,780</b>	<b>\$ 3,746,407</b>	<b>\$ 3,646,736</b>	<b>\$ 4,018,622</b>	
<b>71300 Career &amp; Technical Education Program</b>						
116	Teachers	\$ 977,429	\$ 1,167,046	\$ 1,085,900	\$ 1,142,881	23.25 Employees
117	Career Ladder Program	333	1,000	-	1,000	
188	Bonus Payments	19,503	8,678	7,125	10,489	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	170	2,267	765	2,267	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	11,904	19,440	12,865	19,440	\$70.00 per day
<b>Total Salary Expense</b>		<b>\$ 1,009,339</b>	<b>\$ 1,198,431</b>	<b>\$ 1,106,655</b>	<b>\$ 1,176,078</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
201	Social Security	57,495	69,803	64,360	68,417	6.2% of Gross Salary (less \$4,500)
204	Pensions	93,125	114,869	97,485	117,820	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	979	
207	Medical Insurance	167,349	183,268	175,275	193,175	6.1% increase 2022
212	Employer Medicare	13,749	17,377	15,065	17,053	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	9,513	8,955	7,136	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (LTD)	-	440	440	-	Hybrid Retirement @ 2.87%
	<b>Total Benefit Expense</b>	<b>\$ 331,718</b>	<b>\$ 395,885</b>	<b>\$ 361,580</b>	<b>\$ 404,579</b>	
399	Other Contracted Services	4,905	3,750	2,000	4,000	Industry Certifications
	<b>Total Contract Expense</b>	<b>\$ 4,905</b>	<b>\$ 3,750</b>	<b>\$ 2,000</b>	<b>\$ 4,000</b>	
429	Instructional Supplies & Materials	19,103	22,000	20,000	22,000	Voc Teacher Request
499	Other Supplies & Materials	10,140	6,050	6,050	6,000	License for industry certifications/recruitment materials & marketing
	<b>Total Supply Expense</b>	<b>\$ 29,243</b>	<b>\$ 28,050</b>	<b>\$ 26,050</b>	<b>\$ 28,000</b>	
599	Other Charges	2,317	2,450	2,200	2,500	Business Expo & Manufacturing Roundtable
	<b>Total Other Expense</b>	<b>\$ 2,317</b>	<b>\$ 2,450</b>	<b>\$ 2,200</b>	<b>\$ 2,500</b>	
730	Career Technical Instruction Equipment	34,868	37,214	37,214	37,220	CTE Equipment for Aviation, Welding, STEM)
	<b>Total Capital Expense</b>	<b>\$ 34,868</b>	<b>\$ 37,214</b>	<b>\$ 37,214</b>	<b>\$ 37,220</b>	
	<b>Total Vocational Education Program</b>	<b>\$ 1,412,390</b>	<b>\$ 1,665,780</b>	<b>\$ 1,535,699</b>	<b>\$ 1,652,377</b>	
<b>71400</b>	<b>Student Body Education Program</b>					
<b>188</b>	<b>Bonus Payments</b>	\$ 250	\$ -	\$ -	\$ -	
189	Other Salaries & Wages	337,541	351,566	346,265	370,900	Elem BB Workers \$9,500; Athletic Directors & Coaches Supplements \$341,062
	<b>Total Salary Expense</b>	<b>\$ 337,791</b>	<b>\$ 351,566</b>	<b>\$ 346,265</b>	<b>\$ 370,900</b>	
201	Social Security	18,582	21,797	20,030	22,996	6.2% of Gross Salary
204	Pensions	22,649	28,465	23,220	36,791	10.3% Certified / 8% Classified
212	Employer Medicare	4,739	5,098	4,875	5,378	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,467	1,456	1,300	Hybrid Retirement @ 2.87%
	<b>Total Benefit Expense</b>	<b>\$ 45,970</b>	<b>\$ 56,827</b>	<b>\$ 49,581</b>	<b>\$ 66,465</b>	
399	Other Contracted Services	61,370	109,705	100,000	93,500	Athletic Trainers \$41,500 and Drug Testing \$15,500; Elem BB officials \$9,000
	<b>Total Contract Expense</b>	<b>\$ 61,370</b>	<b>\$ 109,705</b>	<b>\$ 100,000</b>	<b>\$ 93,500</b>	
499	Other Supplies & Materials	4,224	10,642	2,900	6,000	\$5,500 Athletic Needs; Elem BB \$500
	<b>Total Supply Expense</b>	<b>\$ 4,224</b>	<b>\$ 10,642</b>	<b>\$ 2,900</b>	<b>\$ 6,000</b>	
599	Other Charges	4,688	44,941	26,025	32,073	Field Maint \$14,927; Misc \$8,000; Elem BB Profit Division \$3,073
	<b>Total Other Expense</b>	<b>\$ 4,688</b>	<b>\$ 44,941</b>	<b>\$ 26,025</b>	<b>\$ 32,073</b>	
790	Other Equipment	-	-	-	20,000	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	
	<b>Total Student Body Education Program</b>	<b>\$ 454,043</b>	<b>\$ 573,682</b>	<b>\$ 524,772</b>	<b>\$ 588,938</b>	
	<b>Total Instruction</b>	<b>\$ 26,627,046</b>	<b>\$ 27,895,618</b>	<b>\$ 26,697,561</b>	<b>\$ 28,791,072</b>	
<b>72000</b>	<b>Support Service</b>					
<b>72110</b>	<b>Attendance</b>					
162	Clerical Personnel	\$ 81,192	\$ 101,719	\$ 101,606	\$ 103,060	5 Attendance Assistants
188	Bonus Payments	3,262	783	711	783	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	51,615	52,548	52,548	53,800	1 Employee
	<b>Total Salary Expense</b>	<b>\$ 136,069</b>	<b>\$ 155,050</b>	<b>\$ 154,865</b>	<b>\$ 157,643</b>	
201	Social Security	8,143	9,613	8,745	9,774	6.2% of Gross Salary
204	Pensions	16,223	12,341	12,185	12,549	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	252	
207	Medical Insurance	33,406	41,959	41,595	44,327	6.1% increase 2022
212	Employer Medicare	1,904	2,248	2,050	2,286	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,087	1,265	771	-	Support at .82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 60,762</b>	<b>\$ 67,426</b>	<b>\$ 65,346</b>	<b>\$ 69,188</b>	
355	Travel	122	250	195	250	
	<b>Total Contract Expense</b>	<b>\$ 122</b>	<b>\$ 250</b>	<b>\$ 195</b>	<b>\$ 250</b>	
471	Software	28,574	30,000	30,000	30,000	Skyward
499	Other Supplies & Materials	270	500	500	500	
	<b>Total Supply Expense</b>	<b>\$ 28,844</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	
524	In-Service Staff Development	350	1,200	400	1,200	
	<b>Total Other Expense</b>	<b>\$ 350</b>	<b>\$ 1,200</b>	<b>\$ 400</b>	<b>\$ 1,200</b>	
	<b>Total Attendance</b>	<b>\$ 226,147</b>	<b>\$ 254,427</b>	<b>\$ 251,306</b>	<b>\$ 258,781</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>72120</b>	<b>Health Services</b>					
105	Supervisor/Director	\$ 74,753	\$ 75,732	\$ 75,732	\$ 73,812	1 - CSH Supervisor
131	Medical Personnel	323,659	352,252	118,860	392,060	11 School Nurses (Potential RB replacement)
188	Bonus Payments	6,032	-	-	-	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Certified Substitutes	-	300	255	300	
198	Substitute Teachers (non-certified)	3,825	10,880	10,850	7,380	\$90 per day or \$10.00 per hr. for nurses
	<b>Total Salary Expense</b>	<b>\$ 408,269</b>	<b>\$ 439,164</b>	<b>\$ 205,697</b>	<b>\$ 473,552</b>	
201	Social Security	23,467	26,035	11,965	28,160	6.2% of Gross Salary (Minus \$1,200)
204	Pensions	42,266	35,389	16,770	31,365	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	545	
207	Medical Insurance	66,371	70,502	27,710	67,205	6.1% increase 2022
212	Employer Medicare	5,488	6,371	2,800	6,867	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	900	900	-	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	2,551	2,890	785	-	Support at .82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 140,143</b>	<b>\$ 142,087</b>	<b>\$ 60,930</b>	<b>\$ 134,141</b>	
355	Travel	-	555	445	150	\$150 Nurses Travel
399	Other Contracted Services	-	-	-	9,000	CSH \$6,000
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ 555</b>	<b>\$ 445</b>	<b>\$ 9,150</b>	
499	Other Supplies & Materials	26,773	26,490	25,000	20,980	Supplies for nurses \$1,600 / CSH \$14,380
	<b>Total Supply Expense</b>	<b>\$ 26,773</b>	<b>\$ 26,490</b>	<b>\$ 25,000</b>	<b>\$ 20,980</b>	
524	In-Service Staff Development	2,645	4,021	3,945	2,600	CPR & Nurses training \$100; CSH \$8,500
599	Other Charges	2,126	-	-	-	CSH
	<b>Total Other Expense</b>	<b>\$ 4,771</b>	<b>\$ 4,021</b>	<b>\$ 3,945</b>	<b>\$ 2,600</b>	
	<b>Total Health Services</b>	<b>\$ 579,956</b>	<b>\$ 612,317</b>	<b>\$ 296,017</b>	<b>\$ 640,423</b>	
<b>72130</b>	<b>Other Student Support</b>					
117	Career Ladder Program	\$ 5,000	\$ 4,000	\$ 4,000	\$ 2,000	2 Employees
123	Guidance Personnel	772,318	745,537	635,000	705,167	13 Employees
130	Social Worker	58,637	112,094	112,094	59,094	1 Employee
161	Secretary(ies)	74,251	75,131	74,475	81,808	3 employees
188	Bonus Payments	16,846	7,332	4,610	7,215	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	60,704	-	-	-	0.5 Safety Director (MM) moved to Maintenance
195	Substitute Teachers (Certified)	-	240	180	240	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	542	675	640	675	\$70.00 per day
	<b>Total Salary Expense</b>	<b>\$ 988,298</b>	<b>\$ 945,009</b>	<b>\$ 830,999</b>	<b>\$ 856,199</b>	
201	Social Security	57,471	54,841	48,000	49,334	6.2% of Gross Salary (less \$3,750)
204	Pensions	97,051	93,399	73,560	77,973	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	739	
207	Medical Insurance	145,076	155,248	121,325	153,901	6.1% increase 2022
212	Employer Medicare	13,514	13,703	11,500	12,415	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	4,316	3,850	6,408	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	1,058	1,101	875	-	Support at .82 % Salary
	<b>Total Benefit Expense</b>	<b>\$ 314,170</b>	<b>\$ 322,608</b>	<b>\$ 259,110</b>	<b>\$ 300,771</b>	
309	Contracts with Government Agencies	42,220	37,000	37,000	37,000	SRO (Original \$20,000 plus \$7,000 for cell phones; \$10,000 Training)
322	Evaluation & Testing	-	20,551	20,551	20,551	ACT Testing
355	Travel	1,040	2,500	1,180	2,500	Safety & Facilities \$1,000; Social Workers \$1,500
399	Other Contracted Services	270	4,874	2,600	324	Solo Protect \$324
	<b>Total Contract Expense</b>	<b>\$ 43,530</b>	<b>\$ 64,925</b>	<b>\$ 61,331</b>	<b>\$ 60,375</b>	
499	Other Supplies & Materials	1,122	2,916	2,000	1,250	Safety & Facility \$1,000; Social Worker \$250
	<b>Total Supply Expense</b>	<b>\$ 1,122</b>	<b>\$ 2,916</b>	<b>\$ 2,000</b>	<b>\$ 1,250</b>	
524	In-Service Staff Development	749	2,210	675	2,376	Safety & Facilities \$1,500; Social Workers \$876
599	Other Charges	11,550	19,400	14,250	20,000	Safety & Facilities \$14,000
	<b>Total Other Expense</b>	<b>\$ 12,299</b>	<b>\$ 21,610</b>	<b>\$ 14,925</b>	<b>\$ 22,376</b>	
790	Other Equipment	64,512	83,371	83,371	-	P/Y Safety Grant
	<b>Total Capital Expense</b>	<b>\$ 64,512</b>	<b>\$ 83,371</b>	<b>\$ 83,371</b>	<b>\$ -</b>	
	<b>Total Other Student Support</b>	<b>\$ 1,423,931</b>	<b>\$ 1,440,438</b>	<b>\$ 1,251,736</b>	<b>\$ 1,240,971</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>72210 Regular Instruction Program</b>						
105	Supervisor/Director	\$ 144,197	\$ 239,801	\$ 239,801	\$ 249,633	2 FT & .95 PT Employees
117	Career Ladder Program	8,000	7,000	7,000	6,000	6 Employees
129	Librarians	585,785	611,493	592,000	619,642	11 F/T Employees
162	Clerical Personnel	41,008	42,011	42,011	42,867	1 Employee
163	Educational Assistants (Library)	17,350	15,840	15,840	18,000	1 Employee
188	Bonus Payments	20,251	9,180	6,900	9,636	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	154,015	-	-	-	1 FT STREAM employee, 1 FT Curriculum Specialist; PT Public Relations (Fed picking up)
189	Other Salaries & Wages @ Support (Attendance Interventionist & PR/Grant Writer Support)	6,363	51,665	51,665	49,400	1 F/T & 1 P/T (KN) Employees, Interventionist 240 Days
189	Other Salaries & Wages (Summer School)	32,630	31,240	31,240	31,240	Summer School
195	Substitute Teachers (Certified)	170	960	350	960	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	1,674	3,780	2,050	3,780	\$70.00 per day
<b>Total Salary Expense</b>		<b>\$ 1,011,443</b>	<b>\$ 1,012,969</b>	<b>\$ 988,857</b>	<b>\$ 1,031,157</b>	
201	Social Security	58,077	60,867	60,500	63,932	6.2% of Gross Salary of Gross Salary
204	Pensions	102,441	96,666	93,000	102,193	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	658	
207	Medical Insurance	139,438	148,016	121,950	155,428	6.1% increase 2022
212	Employer Medicare	13,760	14,235	14,125	14,952	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,410	1,400	1,872	
299	Other Fringe Benefits (Disability)	679	898	510	-	Support at 0.82% Salary
<b>Total Benefit Expense</b>		<b>\$ 314,395</b>	<b>\$ 322,093</b>	<b>\$ 291,485</b>	<b>\$ 339,034</b>	
320	Dues & Memberships	970	3,600	1,450	1,600	ASD; LRP; ACTE & Nat Student Clearinghouse
355	Travel	4,208	6,400	4,950	9,200	Secretaries travel \$2,500; PR/Grant Writer \$1,200; Secondary \$1,400; Elem Ed \$4,000 to include PreK & ELL, STEM \$300; Sup Proj \$300
399	Other Contracted Services	3,642	36,204	21,000	100	Pd Services: Secondary \$100
<b>Total Contract Expense</b>		<b>\$ 8,820</b>	<b>\$ 46,204</b>	<b>\$ 27,400</b>	<b>\$ 10,900</b>	
429	Instructional Supplies	13,802	101	-	-	
499	Other Supplies & Materials	3,210	8,700	2,450	3,700	CI's Diff \$1,000; Textbooks \$2,000; Secondary \$200; Sup Proj \$500; HR \$2,000
<b>Total Supply Expense</b>		<b>\$ 17,012</b>	<b>\$ 8,801</b>	<b>\$ 2,450</b>	<b>\$ 3,700</b>	
524	In-Service Staff Development	19,399	49,313	20,825	45,650	In-service training for all grade levels and supervisors \$31,050; Secondary \$3,000; PreK; STEM \$1,400; CI's Diff & Study Council \$7,000; Sup Proj \$200
599	Other Charges	775	3,031	1,825	1,435	Para Pro Testing \$825; STEM \$300; Sup Proj \$200
<b>Total Other Expense</b>		<b>\$ 20,174</b>	<b>\$ 52,344</b>	<b>\$ 22,650</b>	<b>\$ 47,085</b>	
790	Other Equipment	31,235	-	-	-	
<b>Total Capital Expense</b>		<b>\$ 31,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Regular Instruction Program</b>		<b>\$ 1,403,079</b>	<b>\$ 1,442,412</b>	<b>\$ 1,332,842</b>	<b>\$ 1,431,876</b>	
<b>72220 Special Education Program</b>						
105	Supervisor/Director	\$ 93,345	\$ 96,769	\$ 96,769	\$ 100,730	1 Employee
124	Psychological Personnel	16,682	26,689	26,689	62,466	1 Employee
131	Medical Personnel	118,235	130,780	119,485	133,480	2 OT/PT Therapist; 1 SpEd Nurse; Plus \$10,000 for O/T riding bus
161	Secretary(ies)	19,179	-	-	34,250	1 Employee - 220 Day
188	Bonus Payments	5,981	32,065	30,000	1,614	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	58,811	40,361	53,125	55,031	1 Psychological Examiner (TN)
189	Other Salaries & Wages @ Certified Summer School	57,767	31,240	-	31,000	Summer School
<b>Total Salary Expense</b>		<b>\$ 370,000</b>	<b>\$ 388,686</b>	<b>\$ 347,992</b>	<b>\$ 418,570</b>	
201	Social Security	22,001	24,501	21,576	25,951	6.2% of Gross Salary of Gross Salary
204	Pensions	38,452	33,088	31,400	35,096	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	290	
207	Medical Insurance	43,918	55,259	55,205	51,834	6.1% increase 2022
212	Employer Medicare	5,145	5,730	4,926	6,069	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,000	1,000	-	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	1,138	1,170	635	-	Support at 0.82% Salary
<b>Total Benefit Expense</b>		<b>\$ 110,654</b>	<b>\$ 120,748</b>	<b>\$ 114,742</b>	<b>\$ 119,241</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
320	Dues & Memberships	983	1,510	875	-	ASHA, CPI, CEC Membership Dues
336	Maintenance & Repair Services - Equipment	-	2,900	2,900	2,000	Audiometers & Apple Repairs
355	Travel	5,704	8,500	7,500	10,000	Includes homebound
399	Other Contracted Services	93,314	122,428	122,428	148,533	Steller \$10,528; Assessment Contracting \$54,000; PT Evals \$4,600; OT Evals \$10,400; Mobility Orientation \$23,000; Therapy Travelers \$41,472
	<b>Total Contract Expense</b>	<b>\$ 100,001</b>	<b>\$ 135,338</b>	<b>\$ 133,703</b>	<b>\$ 160,533</b>	
429	Instructional Supplies	-	45	45		
499	Other Supplies & Materials	36,997	11,000	11,000	9,000	Supplies for Medically Fragile Students
	<b>Total Supply Expense</b>	<b>\$ 36,997</b>	<b>\$ 11,045</b>	<b>\$ 11,045</b>	<b>\$ 9,000</b>	
524	In-Service Staff Development	17,122	15,100	14,100	11,000	Sp Ed Employees Training
599	Other Charges	4,089	11,500	11,500	3,500	Certification Reimbursement
	<b>Total Other Expense</b>	<b>\$ 21,211</b>	<b>\$ 26,600</b>	<b>\$ 25,600</b>	<b>\$ 14,500</b>	
725	Special Education Equipment - High Cost 703	-	43,446	43,446	-	Equipment for MS SPED classroom
790	Other Equipment	54,967	-	-	-	
	<b>Total Capital Expense</b>	<b>\$ 54,967</b>	<b>\$ 43,446</b>	<b>\$ 43,446</b>	<b>\$ -</b>	
	<b>Total Special Education Program</b>	<b>\$ 693,830</b>	<b>\$ 725,864</b>	<b>\$ 676,527</b>	<b>\$ 721,844</b>	
<b>72230 Vocational Education Program</b>						
105	Supervisor/Director	\$ -	\$ 48,553	\$ 48,533	\$ 51,035	0.75 Employee
161	Secretary(ies)	41,008	42,011	42,011	42,867	1 Employee
188	Bonus Payments	1,262	1,065	1,065	1,590	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Bus Driver)	-	2,950	-	2,950	
	<b>Total Salary Expense</b>	<b>\$ 42,270</b>	<b>\$ 94,578</b>	<b>\$ 91,608</b>	<b>\$ 98,442</b>	
201	Social Security	2,524	5,864	5,864	6,103	6.2% of Gross Salary of Gross Salary
204	Pensions	4,988	8,362	8,362	8,686	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	83	
207	Medical Insurance	6,278	14,100	14,100	14,934	6.1% increase 2022
212	Employer Medicare	590	1,371	1,371	1,427	1.45% of Gross Salary
299	Other Fringe Benefits	335	344	344	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 14,715</b>	<b>\$ 30,042</b>	<b>\$ 30,042</b>	<b>\$ 31,233</b>	
330	Operating Lease Payments (Copiers)	-	-	-	-	Copier Lease
355	Travel	40	1,700	1,650	1,500	Fuel/Bus Drivers for tours to FCHS
399	Other Contracted Services	55	6,300	6,300	6,300	Student Nurses Drug/Skin Testing & Nissan drug testing
	<b>Total Contract Expense</b>	<b>\$ 95</b>	<b>\$ 8,000</b>	<b>\$ 7,950</b>	<b>\$ 7,800</b>	
499	Other Supplies & Materials	49	100	100	-	
	<b>Total Supply Expense</b>	<b>\$ 49</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>	
524	In-Service Staff Development	75	4,800	5,000	5,000	TCAT visits, Welding PD, LEAD & WBL
599	Other Charges	-	200	200	300	CTE Marketing Materials
	<b>Total Other Expense</b>	<b>\$ 75</b>	<b>\$ 5,000</b>	<b>\$ 5,200</b>	<b>\$ 5,300</b>	
	<b>Total Vocational Education</b>	<b>\$ 57,204</b>	<b>\$ 137,720</b>	<b>\$ 134,900</b>	<b>\$ 142,775</b>	
<b>72250 Technology Department</b>						
105	Supervisor/Director	\$ 80,110	\$ 83,555	\$ 83,555	\$ 86,975	1 Employee
162	Clerical Personnel	30,095	30,748	30,748	32,051	1 Employee
188	Bonus Payment	8,125	3,696	3,350	3,720	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	282,565	291,130	272,010	325,728	7 Tech Employees
	<b>Total Salary Expense</b>	<b>\$ 400,895</b>	<b>\$ 409,130</b>	<b>\$ 389,664</b>	<b>\$ 448,473</b>	
201	Social Security	22,677	25,366	24,159	27,805	6.2% of Gross Salary of Gross Salary
204	Pensions	46,063	34,356	33,000	37,581	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	377	
207	Medical Insurance	57,338	65,738	65,035	69,625	6.1% increase 2022
212	Employer Medicare	5,303	5,932	5,650	6,503	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,561	2,639	1,650	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 133,942</b>	<b>\$ 134,032</b>	<b>\$ 129,494</b>	<b>\$ 141,891</b>	
320	Dues & Memberships	210	300	240	300	TETA, ISTE
330	Operating Lease Payments (Copiers)	3,190	5,800	5,410	4,500	Copier Leases
336	Maintenance & Repair - Equipment	-	-	-	-	Copier moved to 330
350	Internet Connectivity	83,468	105,050	99,000	120,942	
355	Travel	2,850	5,000	4,000	5,000	
399	Other Contracted Services	154,540	226,780	226,780	225,000	E-rate consulting, Dex Printing, District Landline Phones, Networking, Backup Recovery, Fiber Installs & Upgrades, Security Support
	<b>Total Contract Expense</b>	<b>\$ 244,258</b>	<b>\$ 342,930</b>	<b>\$ 335,430</b>	<b>\$ 355,742</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
470	Cabling	14,431	4,913	4,913	25,000	
471	Software	32,058	38,087	26,900	36,257	School InSites, Websites & Planbook
499	Other Supplies & Materials	26,901	24,670	23,500	42,500	Tech Supplies
	<b>Total Supply Expense</b>	<b>\$ 73,390</b>	<b>\$ 67,670</b>	<b>\$ 55,313</b>	<b>\$ 103,757</b>	
524	In-Service Staff Development	230	15,000	4,500	15,000	Technology Personnel Training
599	Other Charges	181	-	-	1,500	
	<b>Total Other Expense</b>	<b>\$ 411</b>	<b>\$ 15,000</b>	<b>\$ 4,500</b>	<b>\$ 16,500</b>	
718	Motor Vehicles	-	70,000	70,000	-	
790	Other Equipment	77,314	146,902	98,220	264,423	
	<b>Total Capital Expense</b>	<b>\$ 77,314</b>	<b>\$ 216,902</b>	<b>\$ 168,220</b>	<b>\$ 264,423</b>	
	<b>Total Technology Department</b>	<b>930,210</b>	<b>1,185,664</b>	<b>1,082,621</b>	<b>1,330,786</b>	
<b>72290</b>	<b>Other Programs</b>					
215	On-behalf Payments to OPEB	\$ 178,683	\$ 210,000	\$ 210,000	\$ 210,000	(Reclassified in CAFR from 72320-215)
	<b>Total Other Programs</b>	<b>\$ 178,683</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	
<b>72310</b>	<b>Board of Education</b>					
118	Secretary to the Board	\$ 810	\$ 950	\$ 950	\$ 1,000	Overtime rate for BOE Secretary
191	Board & Committee Members	31,200	31,200	31,200	31,550	8 Elected Positions @ \$325 per month
	<b>Total Salary Expense</b>	<b>\$ 32,010</b>	<b>\$ 32,150</b>	<b>\$ 32,150</b>	<b>\$ 32,550</b>	
201	Social Security	1,259	1,981	1,981	2,018	6.2% of Gross Salary of Gross Salary
204	Pensions	94	95	95	80	10.3% Certified / 8% Classified
212	Employer Medicare	464	466	465	472	6.1% increase 2022
299	Other Fringe Benefits	99,030	115,000	88,115	115,000	Post Retirement Insurance Payments
	<b>Total Benefit Expense</b>	<b>\$ 100,847</b>	<b>\$ 117,542</b>	<b>\$ 90,656</b>	<b>\$ 117,570</b>	
305	Audit Services	19,895	20,000	20,000	21,000	School's Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	11,351	11,500	11,420	15,000	Tn School Systems for Equity, LRP Publications, National Student Clearinghouse, ASCD, ACTE, International Literacy, Education Week subscription, Assoc Middle Level Educ, Learning Forward, Advance Ed
331	Legal Services	48,104	27,797	18,650	50,000	Advertising \$1,000; Attorney's Fees
399	Other Contracted Services	7,825	10,500	8,075	10,500	Hepatitis B Vaccines, Post Accident Drug Testing \$5,300; TSBA
	<b>Total Contract Expense</b>	<b>\$ 87,175</b>	<b>\$ 69,797</b>	<b>\$ 58,145</b>	<b>\$ 96,500</b>	
499	Other Supplies & Materials	5,417	3,500	3,500	3,000	Board Docs \$2,700
	<b>Total Supply Expense</b>	<b>\$ 5,417</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,000</b>	
506	Liability Insurance	178,360	123,115	123,115	135,000	
510	Trustee's Commission	354,175	370,000	351,000	400,000	
513	Workman's Compensation Insurance	378,188	408,000	335,000	408,000	
524	In-Service Staff Development	2,958	12,500	6,900	12,500	
533	Criminal Investigation of Applicants - TBI	7,394	12,000	11,000	12,000	Fingerprinting new employees & Volunteers
599	Other Charges	3,495	10,000	4,000	10,000	Chamber, advertising, misc. charges; MVR Reports \$3,000
	<b>Total Other Expense</b>	<b>\$ 924,570</b>	<b>\$ 935,615</b>	<b>\$ 831,015</b>	<b>\$ 977,500</b>	
	<b>Total Board of Education</b>	<b>\$ 1,150,019</b>	<b>\$ 1,158,604</b>	<b>\$ 1,015,466</b>	<b>\$ 1,227,120</b>	
<b>72320</b>	<b>Director of Schools</b>					
101	County Official/Administrative Officer	\$ 112,750	\$ 117,824	\$ 117,824	\$ 123,126	1 Employee
106	Deputy	-	-	-	5,000	1 Supplement
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	1 Employee (SB)
161	Secretary(ies)	20,451	40,520	40,520	41,251	1 employee
162	Clerical Personnel	30,294	31,652	31,652	32,278	1 employee, plus Sub
188	Bonus Payments	2,803	1,567	1,567	1,590	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	<b>Total Salary Expense</b>	<b>\$ 167,298</b>	<b>\$ 192,563</b>	<b>\$ 192,563</b>	<b>\$ 204,246</b>	
201	Social Security	9,796	11,939	11,939	12,663	6.2% of Gross Salary of Gross Salary
204	Pensions	17,817	17,933	17,933	18,587	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	125	
207	Medical Insurance	16,367	24,494	24,494	25,998	6.1% increase 2022
212	Employer Medicare	2,313	2,792	2,792	2,962	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	396	584	584	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 46,689</b>	<b>\$ 57,741</b>	<b>\$ 57,741</b>	<b>\$ 60,335</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
307	Communication	23,626	35,000	33,000	35,000	All phone lines including cell; School Messenger included 20-21; \$19,020 (every other year)
320	Dues & Memberships	3,351	4,250	4,250	4,245	
330	Operating Lease Payments (Copiers)	8,977	14,150	13,150	22,500	Copier Leases
336	Maintenance & Repair Services - Equipment	13	-	-	-	Copier Exp moved to 330
348	Postal Charges	800	1,600	900	1,000	Stamps & Postal Charges
355	Travel	1,631	2,250	2,200	2,000	Director of Schools
399	Other Contracted Services	9,509	20,000	10,000	20,000	School Messenger
	<b>Total Contract Expense</b>	<b>\$ 47,907</b>	<b>\$ 77,250</b>	<b>\$ 63,500</b>	<b>\$ 84,745</b>	
435	Office Supplies	5,625	6,443	6,443	13,000	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	2,499	2,500	2,500	2,500	
	<b>Total Supply Expense</b>	<b>\$ 8,124</b>	<b>\$ 8,943</b>	<b>\$ 8,943</b>	<b>\$ 15,500</b>	
524	In-Service Staff Development	3,309	11,745	9,000	10,000	Director of Schools
599	Other Charges	3,481	10,000	3,350	10,000	Bid Expenses, Gov Deals fees, Misc needs
	<b>Total Other Expense</b>	<b>\$ 6,790</b>	<b>\$ 21,745</b>	<b>\$ 12,350</b>	<b>\$ 20,000</b>	
	<b>Total Director of Schools</b>	<b>\$ 276,808</b>	<b>\$ 358,242</b>	<b>\$ 335,097</b>	<b>\$ 384,826</b>	
	<b>72410 Office of the Principal</b>					
104	Principal(s)	\$ 905,680	\$ 943,895	\$ 943,895	\$ 929,663	11 Employees
117	Career Ladder Program	8,000	7,000	7,000	6,000	6 Employees
119	Bookkeepers/Accountants	272,484	275,944	275,944	300,306	11.1 Employees (Previously in 161)
139	Assistant Principals	477,578	641,036	641,036	600,895	8 Employee
161	Secretary(ies)	124,842	128,428	128,428	137,800	6 Employees
188	Bonus Payments	30,554	12,450	12,450	12,056	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	54,521	50,170	50,170	58,910	3 Employees
195	Substitute Teacher (certified)	-	320	-	320	\$90 per day & daily rate for Long Term Subs
198	Substitute Teacher (non-certified)	-	540	280	540	\$70.00 per day
	<b>Total Salary Expense</b>	<b>\$ 1,873,659</b>	<b>\$ 2,059,783</b>	<b>\$ 2,059,203</b>	<b>\$ 2,046,491</b>	
201	Social Security	106,658	116,628	116,628	119,632	6.2% of Gross Salary (less \$7,250)
204	Pensions	192,997	191,940	191,940	196,075	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	1,657	
207	Medical Insurance	273,382	301,389	301,389	296,950	6.1% increase 2022
212	Employer Medicare	25,413	28,708	28,708	29,674	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	241	3,242	3,242	2,066	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	3,622	2,550	2,550	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 602,313</b>	<b>\$ 644,457</b>	<b>\$ 644,457</b>	<b>\$ 646,054</b>	
320	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	
355	Travel	1,069	1,500	1,500	500	
	<b>Total Contract Expense</b>	<b>\$ 1,069</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 500</b>	
599	Other Charges	-	-	-	-	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Office of the Principal</b>	<b>\$ 2,477,041</b>	<b>\$ 2,705,740</b>	<b>\$ 2,705,160</b>	<b>\$ 2,693,045</b>	
	<b>72510 Fiscal Services</b>					
317	Data Processing Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	County-wide Software Agreement
	<b>Total Fiscal Services</b>	<b>\$ 11,561</b>	<b>\$ 11,561</b>	<b>\$ 11,561</b>	<b>\$ 11,561</b>	
	<b>72520 Human Services/Personnel</b>					
105	Supervisor/Director/Director	\$ 91,351	\$ 94,592	\$ 94,592	\$ 98,341	1 F/T Employee
162	Clerical Personnel	85,524	87,521	87,521	89,233	2 Employees
188	Bonus Payments	3,815	2,350	2,350	2,374	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	<b>Total Salary Expense</b>	<b>\$ 180,690</b>	<b>\$ 184,463</b>	<b>\$ 184,463</b>	<b>\$ 189,948</b>	
201	Social Security	11,038	11,437	11,437	11,777	6.2% of Gross Salary of Gross Salary
204	Pensions	19,904	16,745	16,745	17,268	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	125	
207	Medical Insurance	19,397	21,151	21,151	22,401	6.1% increase 2022
212	Employer Medicare	2,582	2,675	2,675	2,754	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	699	718	718	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 53,620</b>	<b>\$ 52,724</b>	<b>\$ 52,724</b>	<b>\$ 54,324</b>	
320	Dues & Memberships	-	50	-	100	
330	Operating Lease Payments (Copiers)	4,463	7,000	6,000	7,000	Copier Leases
355	Travel	127	300	300	300	Human Resource Dept
399	Other Contracted Services	2,070	4,430	1,870	3,600	Pre Employment Drug Testing
	<b>Total Contract Expense</b>	<b>\$ 6,660</b>	<b>\$ 11,780</b>	<b>\$ 8,170</b>	<b>\$ 11,000</b>	
471	Software	15,947	16,809	16,809	17,959	Timekeeping Software
	<b>Total Supply Expense</b>	<b>\$ 15,947</b>	<b>\$ 16,809</b>	<b>\$ 16,809</b>	<b>\$ 17,959</b>	



Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
524	In-Service Staff Development	275	970	876	1,800	Human Resource Dept
	<b>Total Other Expense</b>	<b>\$ 275</b>	<b>\$ 970</b>	<b>\$ 876</b>	<b>\$ 1,800</b>	
	<b>Total Human Services/Personnel</b>	<b>\$ 257,192</b>	<b>\$ 266,747</b>	<b>\$ 263,043</b>	<b>\$ 275,031</b>	
<b>72610 Operation of the Plant</b>						
166	Custodial Personnel	\$ 844,456	\$ 869,001	\$ 869,001	\$ 935,829	34 F/T & 2.75 P/T
188	Bonus Payments	22,867	5,386	5,386	5,386	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	-	-	-	-	Moved to 72620-189
198	Substitutes (non-certified)	15,992	7,600	1,000	15,100	\$10 per hr. (long term situations)
	<b>Total Salary Expense</b>	<b>\$ 883,315</b>	<b>\$ 881,987</b>	<b>\$ 875,387</b>	<b>\$ 956,315</b>	
201	Social Security	51,587	52,683	54,274	57,292	6.2% of Gross Salary
204	Pensions	-	-	-	74,866	10.3% Certified / 8% Classified
206	Life Insurance	99,191	69,520	71,920	1,680	
207	Medical Insurance	188,417	215,032	215,032	231,483	6.1% increase 2022
210	Unemployment Compensation	64	2,000	2,000	2,000	As Needed
212	Employer Medicare	12,212	12,788	12,693	13,867	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	6,466	7,136	7,136	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 357,937</b>	<b>\$ 359,159</b>	<b>\$ 363,055</b>	<b>\$ 381,188</b>	
359	Disposal Fees	48,083	60,700	60,700	74,700	Garbage Pickup at all locations
	<b>Total Contract Expense</b>	<b>\$ 48,083</b>	<b>\$ 60,700</b>	<b>\$ 60,700</b>	<b>\$ 74,700</b>	
410	Custodial Supplies	223,171	208,500	208,000	203,010	
415	Electricity	1,320,368	1,420,000	1,420,000	1,500,000	
434	Natural Gas	108,869	149,000	149,000	149,000	
442	Propane	12,559	22,500	22,500	23,500	
454	Water & Sewer	133,077	145,000	145,000	152,000	
	<b>Total Supply Expense</b>	<b>\$ 1,798,044</b>	<b>\$ 1,945,000</b>	<b>\$ 1,944,500</b>	<b>\$ 2,027,510</b>	
501	Boiler Insurance	6,725	8,937	8,937	9,500	
502	Building & Contents Insurance	270,071	259,685	259,685	270,000	Added New Middle Schools
	<b>Total Other Expense</b>	<b>\$ 276,796</b>	<b>\$ 268,622</b>	<b>\$ 268,622</b>	<b>\$ 279,500</b>	
717	Maintenance Equipment	38,996	-	-	-	
720	Plant Operation Equipment	10,769	15,000	-	30,000	Buffers, mowers, etc.
	<b>Total Capital Expense</b>	<b>\$ 49,765</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	
	<b>Total Operation of Plant</b>	<b>\$ 3,413,940</b>	<b>\$ 3,530,467</b>	<b>\$ 3,512,264</b>	<b>\$ 3,749,212</b>	
<b>72620 Maintenance of Plant</b>						
105	Supervisor/Director	\$ -	\$ 41,778	\$ 41,778	\$ 43,987	50% Maint Director
167	Maintenance Personnel	426,369	485,934	485,000	516,857	12 Employees
187	Overtime Pay	645	1,200	1,200	1,200	FCHS Athletics
188	Bonus Payments	8,059	3,133	3,133	3,133	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	40,355	50,965	50,965	52,298	1 Office Manager; 1 PT Nlake; Septic Inspector; Field Supervisor
	<b>Total Salary Expense</b>	<b>\$ 475,428</b>	<b>\$ 583,009</b>	<b>\$ 582,076</b>	<b>\$ 617,475</b>	
201	Social Security	26,911	36,147	36,147	38,283	6.2% of Gross Salary of Gross Salary
204	Pensions	55,289	46,944	46,944	49,116	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	588	
207	Medical Insurance	69,674	91,653	91,653	97,074	6.1% increase 2022
212	Employer Medicare	6,294	8,454	8,454	8,953	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	30	-	-	-	
299	Other Fringe Benefits (Disability)	3,625	4,307	4,307	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 161,823</b>	<b>\$ 187,505</b>	<b>\$ 187,505</b>	<b>\$ 194,014</b>	
307	Communication	-	-	-	-	Cellular Phone
329	Laundry Service	1,758	1,500	1,500	1,500	Uniforms at FCHS
330	Operating Lease Payments (Copiers)	1,339	1,200	1,200	1,250	Copier Leases
335	Maintenance & Repair Services - Building	253,233	310,700	225,000	290,000	TECH White Boards \$20,000;
336	Maintenance & Repair Services - Equipment	10,156	25,950	21,000	85,000	Copier Expense moved to 330
338	Maintenance & Repair Services - Vehicle	21,671	42,500	42,500	43,000	
399	Other Contracted Services	116,410	147,050	147,050	128,000	Pest Control, Fire Ext, Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security; Skilled Contracted Labor
	<b>Total Contract Expense</b>	<b>\$ 404,567</b>	<b>\$ 528,900</b>	<b>\$ 438,250</b>	<b>\$ 548,750</b>	
425	Gasoline	12,396	29,500	29,500	29,000	
499	Other Supplies & Materials	5,507	26,500	26,500	6,060	Tech Whiteboards \$20,000; Walmart, Lakeway, Etc.
	<b>Total Supply Expense</b>	<b>\$ 17,903</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 35,060</b>	
599	Other Charges	5,486	4,365	4,365	2,520	Shipping & Other Misc Charges
	<b>Total Other Expense</b>	<b>\$ 5,486</b>	<b>\$ 4,365</b>	<b>\$ 4,365</b>	<b>\$ 2,520</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
707	Building Improvements	-	55,000	55,000	-	Building/Asset Maintenance Initiative
717	Maintenance Equipment	-	5,000	5,000	5,050	
718	Motor Vehicles	-	1,166	1,166	1,166	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 61,166</b>	<b>\$ 61,166</b>	<b>\$ 6,216</b>	
	<b>Total Maintenance of Plant</b>	<b>\$ 1,065,207</b>	<b>\$ 1,420,945</b>	<b>\$ 1,329,362</b>	<b>\$ 1,404,035</b>	
<b>72710</b>	<b>Transportation</b>					
105	Supervisor/Director	\$ 40,800	\$ 43,878	\$ 43,878	\$ 43,987	50% of Transportation Director
146	Bus Drivers	199,980	228,121	228,121	191,037	10 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments	10,766	-	-	-	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	33,959	39,879	39,879	34,702	Summer School \$10,000; 0.75 Clerical (JD)
198	Substitute (non-certified)	5,834	10,265	10,265	21,600	\$70.00 per day or \$9 hourly for bus monitors
	<b>Total Salary Expense</b>	<b>\$ 291,339</b>	<b>\$ 322,143</b>	<b>\$ 322,143</b>	<b>\$ 291,326</b>	
201	Social Security	16,957	20,229	20,235	18,062	6.2% of Gross Salary of Gross Salary
204	Pensions	32,118	26,535	26,543	21,786	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	545	
207	Medical Insurance	52,420	59,249	59,249	55,740	6.1% increase 2022
212	Employer Medicare	3,966	4,732	4,732	4,224	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,689	1,984	1,984	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 107,150</b>	<b>\$ 112,730</b>	<b>\$ 112,744</b>	<b>\$ 100,357</b>	
307	Communication	1,399	2,000	1,400	2,100	Cell phone bus drivers & director
313	Contracts with Parents	-	5,600	-	6,700	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	1,653,615	1,590,596	1,570,000	2,040,000	<b>\$10,000 Increase from beginning Contract Base FY22 - Pending Co Comm Approval</b>
315	Fuel Supplement	-	76,322	76,322	80,000	Fuel Supplement Threshold \$3.73
315	Bus - Summer Camps	-	82,384	82,384	-	Summer Camps Trans Bonus
336	Maintenance & Repair Services - Equipment	1,861	-	-	5,100	Radio Repairs
338	Maintenance & Repair Services - Vehicle	97,670	125,000	121,370	121,200	Maint & Repairs to County owned Buses
399	Other Contracted Services	13,064	15,000	15,000	50,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers
	<b>Total Contract Expense</b>	<b>\$ 1,767,609</b>	<b>\$ 1,896,902</b>	<b>\$ 1,866,476</b>	<b>\$ 2,305,100</b>	
412	Diesel Fuel	-	7,500	7,500	-	
425	Gasoline	20,709	55,000	55,000	58,550	Fuel for County Buses/Director & SPED
450	Tires & Tubes	-	10,000	5,000	10,100	County Buses
499	Other Supplies & Materials	189	800	800	880	School Bus Forms & Misc. Supplies
	<b>Total Supply Expense</b>	<b>\$ 20,898</b>	<b>\$ 73,300</b>	<b>\$ 68,300</b>	<b>\$ 69,530</b>	
511	Vehicle Insurance (contracted bus drivers)	24,610	108,338	108,276	112,000	Insurance for contracted buses
524	In-Service Staff Development	988	1,900	1,600	2,525	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	414	5,000	5,000	5,050	Tags, Inspections for Extended Utilization; includes reimb for CDL for coaches
	<b>Total Other Expense</b>	<b>\$ 26,012</b>	<b>\$ 115,238</b>	<b>\$ 114,876</b>	<b>\$ 119,575</b>	
701	Administration Equipment	254	500	-	505	
729	Transportation Equipment	6,888	58,500	1,310	101,000	\$100K New Bus Request
	<b>Total Capital Expense</b>	<b>\$ 7,142</b>	<b>\$ 59,000</b>	<b>\$ 1,310</b>	<b>\$ 101,505</b>	
	<b>Total Transportation</b>	<b>\$ 2,220,150</b>	<b>\$ 2,579,313</b>	<b>\$ 2,485,849</b>	<b>\$ 2,987,393</b>	<b>\$ -</b>
<b>72810</b>	<b>Central and Other</b>					
188	Bonus Payments	\$ 1,032	\$ -	\$ -	\$ -	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	69,068	84,469	84,469	101,343	1 Certified / 3 Classified for TSW Grant
	<b>Total Salary Expense</b>	<b>\$ 70,100</b>	<b>\$ 84,469</b>	<b>\$ 84,469</b>	<b>\$ 101,343</b>	
201	Social Security	4,227	5,421	5,421	6,283	6.2% of Gross Salary
204	Pensions	7,663	9,651	9,651	9,200	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	167	
207	Medical Insurance	13,685	27,637	27,637	14,934	6.1% increase 2022
212	Employer Medicare	989	1,267	1,267	1,469	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	189	684	684	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 26,753</b>	<b>\$ 44,659</b>	<b>\$ 44,659</b>	<b>\$ 32,053</b>	
	<b>Total Central &amp; Other</b>	<b>\$ 96,853</b>	<b>\$ 129,128</b>	<b>\$ 129,128</b>	<b>\$ 133,396</b>	
	<b>Total Support Services</b>	<b>\$ 16,461,811</b>	<b>\$ 18,169,591</b>	<b>\$ 17,022,880</b>	<b>\$ 18,843,076</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>Non Instructional Services</b>						
<b>73100 Food Service</b>						
162	Clerical Personnel	\$ 22,338	\$ -	\$ -	\$ -	
165	Cafeteria Personnel	-	9,963	9,963	-	
188	Bonus Payment	23,375	-	-	-	
	<b>Total Salary Expense</b>	<b>\$ 45,713</b>	<b>\$ 9,963</b>	<b>\$ 9,963</b>	<b>\$ -</b>	
201	Social Security	2,819	618	618	-	6.2% of Gross Salary of Gross Salary
204	Pensions	4,393	797	797	-	6.42% Certified
212	Employer Medicare	663	144	144	-	1.45% of Gross Salary
	<b>Total Benefit Expense</b>	<b>\$ 7,875</b>	<b>\$ 1,559</b>	<b>\$ 1,559</b>	<b>\$ -</b>	
	<b>Total Food Services</b>	<b>\$ 53,588</b>	<b>\$ 11,522</b>	<b>\$ 11,522</b>	<b>\$ -</b>	
<b>73300 Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)</b>						
105	Supervisor/Director	\$ 10,000	\$ 10,338	\$ 10,338	\$ 12,000	1 P/T Employee ESP
188	Bonus Payments	1,250	-	-	-	Pytm for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	147,385	296,657	296,657	302,876	ESP \$180,000 and 3 Grant Employees
	<b>Total Salary Expense</b>	<b>\$ 158,635</b>	<b>\$ 306,995</b>	<b>\$ 306,995</b>	<b>\$ 314,876</b>	
201	Social Security	8,812	19,319	19,319	19,530	6.2% of Gross Salary of Gross Salary
204	Pensions	10,088	17,963	17,963	12,830	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	126	
207	Medical Insurance	6,566	8,099	8,099	7,467	6.1% increase 2022
210	Unemployment Compensation	3,228	2,961	2,961	-	
212	Employer Medicare	2,254	4,515	4,515	4,566	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	42	175	175	100	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	694	712	712	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 31,684</b>	<b>\$ 53,745</b>	<b>\$ 53,745</b>	<b>\$ 44,619</b>	
307	Communication	920	2,500	2,500	600	ESP \$100; Campora \$500
330	Operating Lease Payments	3,076	7,825	7,825	1,953	Established \$1,953
349	Printing, Stationary & Forms	-	-	-	800	Established \$800
355	Travel	4,839	16,459	16,459	3,375	Established \$375; Campora \$3,000
399	Other Contracted Services	235,015	637,531	637,531	102,962	MRT \$48,000; Lifeline \$54,962
	<b>Total Contract Expense</b>	<b>\$ 243,850</b>	<b>\$ 664,315</b>	<b>\$ 664,315</b>	<b>\$ 109,690</b>	
499	Other Supplies & Materials	48,957	106,100	106,100	32,557	Campora \$4,000; ESP \$20,000; Established \$6,261; Lifeline \$2,296
	<b>Total Supply Expense</b>	<b>\$ 48,957</b>	<b>\$ 106,100</b>	<b>\$ 106,100</b>	<b>\$ 32,557</b>	
504	Indirect Cost	14,356	31,114	31,114	4,796	Established \$2,654; Lifeline \$2,142
524	In-Service Staff Development	-	12,969	12,969	10,273	Established \$2,273
599	Other Charges	67,504	150,743	150,743	17,225	ESP \$7,000, Campora \$2,000; Established \$7,625; Lifeline \$600
	<b>Total Other Expense</b>	<b>\$ 81,860</b>	<b>\$ 194,826</b>	<b>\$ 194,826</b>	<b>\$ 32,294</b>	
790	Other Equipment	-	56,000	56,000	2,000	ESP \$2,000 Laptop
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 2,000</b>	
	<b>Total Community Services</b>	<b>\$ 564,986</b>	<b>\$ 1,381,981</b>	<b>\$ 1,381,981</b>	<b>\$ 536,036</b>	
<b>73400 Early Childhood Education (Preschool Program)</b>						
105	Supervisor/Director	\$ 17,050	\$ -	\$ -	\$ -	
116	Teachers	485,599	560,552	560,552	578,971	10 Employees
117	Career Ladder	-	1,000	1,000	1,000	
163	Educational Assistants (Aides)	173,190	191,868	191,868	207,708	10 Employees
188	Bonus Payments	14,453	9,766	9,766	9,820	Pytm for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	4,660	2,250	2,250	2,250	\$90 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	9,988	25,000	25,000	25,000	\$70.00 per day for Regular Subs
	<b>Total Salary Expense</b>	<b>\$ 704,940</b>	<b>\$ 790,436</b>	<b>\$ 790,436</b>	<b>\$ 824,749</b>	
201	Social Security	39,399	50,291	50,291	51,134	6.2% of Gross Salary of Gross Salary
204	Pensions	69,878	76,458	76,458	71,949	10.3% Certified / 8% Classified
206	Life Insurance	-	-	-	828	
207	Medical Insurance	136,823	160,719	160,719	175,961	6.1% increase 2022
212	Employer Medicare	9,480	11,810	11,810	11,959	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	779	823	823	1,189	
299	Other Fringe Benefits (Disability)	1,334	1,540	1,540	-	Support at 0.82% Salary
	<b>Total Benefit Expense</b>	<b>\$ 257,693</b>	<b>\$ 301,640</b>	<b>\$ 301,640</b>	<b>\$ 313,020</b>	

Franklin County, TN					FY 2022-2023 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
429	Instructional Supplies	-	5,000	5,000	-	
499	Other Supplies & Materials	-	-	-	16,000	Pre-K Materials - Director
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 16,000</b>	
	<b>Total Early Childhood Education</b>	<b>\$ 962,633</b>	<b>\$ 1,097,076</b>	<b>\$ 1,097,076</b>	<b>\$ 1,153,769</b>	
	<b>Total Non Instructional Services</b>	<b>\$ 1,581,207</b>	<b>\$ 2,490,579</b>	<b>\$ 2,490,579</b>	<b>\$ 1,689,805</b>	
	<b>Capital Outlay</b>					
	<b>76100 Regular Capital Outlay</b>					
399	Other Contracted Services	\$ 3,763	\$ 41,500	\$ 41,500	\$ -	
	<b>Total Contract Expense</b>	<b>\$ 3,763</b>	<b>\$ 41,500</b>	<b>\$ 41,500</b>	<b>\$ -</b>	
707	Building Improvement	15,509	260,000	260,000	200,000	Huntland Lighting
799	Other Capital Outlay	236,840	788,907	788,907	300,000	Capital Outlay needs Reg \$100K (from Software \$100K + Textbooks \$348,907)
	<b>Total Capital Expense</b>	<b>\$ 252,349</b>	<b>\$ 1,048,907</b>	<b>\$ 1,048,907</b>	<b>\$ 500,000</b>	
	<b>Total Capital Outlay</b>	<b>\$ 256,112</b>	<b>\$ 1,090,407</b>	<b>\$ 1,090,407</b>	<b>\$ 500,000</b>	
	<b>76901 Covid-19 Expenditures</b>					
599	Other Charges	\$ 330,570	\$ -	\$ -	\$ -	
	<b>Total Covid-19 Expenditures</b>	<b>\$ 330,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>82130 Principal on Debt</b>					
620	Debt Service Contribution to Primary Government	\$ -	\$ -	\$ -	\$ -	Est. Principal on TRANE Project - Issued FY23
	<b>Total Education Principal on Debt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>82230 Interest on Debt</b>					
620	Debt Service Contribution to Primary Government	\$ -	\$ -	\$ -	\$ -	Est. Interest on TRANE Project - Issued FY23
	<b>Total Education Interest on Debt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Expenditures</b>	<b>\$ 45,256,746</b>	<b>\$ 49,646,194</b>	<b>\$ 47,301,427</b>	<b>\$ 49,823,953</b>	
	<b>99000 OTHER USES</b>					
	<b>99100 Transfers Out</b>					
590	Transfer to Other Funds		\$ 1,207,746	\$ 1,207,746	\$ -	Federal Projects & Other Grant Operational
	<b>Total Other Uses</b>	<b>\$ -</b>	<b>\$ 1,207,746</b>	<b>\$ 1,207,746</b>	<b>\$ -</b>	
	<b>Total Expenditures and Other Uses</b>	<b>\$ 45,256,746</b>	<b>\$ 50,853,940</b>	<b>\$ 48,509,172</b>	<b>\$ 49,823,953</b>	
	<b>Estimated Beginning Fund Balance July 1</b>	<b>\$ 9,137,086</b>	<b>\$ 12,291,704</b>	<b>\$ 12,291,704</b>	<b>\$ 14,876,098</b>	
	<b>Excess of Estimated Revenues &amp; Other Sources Over (Under) Estimated Expend. &amp; Other Uses</b>	<b>\$ 2,773,080</b>	<b>\$ 239,106</b>	<b>\$ 2,584,394</b>	<b>\$ (1,054,712)</b>	
	<b>Adjustment for Encumbrances</b>	<b>\$ 381,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Audit Adjustments</b>					
	<b>Estimated Ending Fund Balance June 30</b>	<b>\$ 12,291,704</b>	<b>\$ 12,530,811</b>	<b>\$ 14,876,098</b>	<b>\$ 13,821,387</b>	
	<b>Restricted for Education 34555</b>	<b>\$ (1,010,070)</b>	<b>\$ (868,010)</b>	<b>\$ (868,010)</b>	<b>\$ (868,010)</b>	Estimated 5/12/22
	<b>Restricted for Instruction 34560</b>	<b>(4,615)</b>	<b>(4,615)</b>	<b>(4,615)</b>	<b>(4,615)</b>	
	<b>Restricted for Education 34587 Hybrid Stabilization</b>		<b>(257,857)</b>	<b>(257,857)</b>	<b>(257,857)</b>	
	<b>Committed for Education 34656 (Includes OPEB)</b>	<b>(2,794,624)</b>	<b>(2,794,624)</b>	<b>(2,794,624)</b>	<b>(3,004,624)</b>	
	<b>Estimated Unassigned Fund Balance June 30</b>	<b>\$ 8,482,394</b>	<b>\$ 8,605,704</b>	<b>\$ 10,950,990</b>	<b>\$ 9,686,279</b>	<b>Required Unassigned Fund Balance</b> 3% = \$1,494,092
	<b>Total Salary Expense</b>	<b>\$ 26,449,135</b>	<b>\$ 27,813,170</b>	<b>\$ 26,947,270</b>	<b>\$ 28,781,217</b>	57.77%
	<b>Total Benefit Expense</b>	<b>8,947,001</b>	<b>9,852,017</b>	<b>9,096,057</b>	<b>10,215,697</b>	20.50%
	<b>Total Contract Expense</b>	<b>3,422,246</b>	<b>4,515,360</b>	<b>4,322,069</b>	<b>4,405,468</b>	8.84%
	<b>Total Supply Expense</b>	<b>3,444,922</b>	<b>3,432,079</b>	<b>3,321,865</b>	<b>3,579,649</b>	7.18%
	<b>Total Other Expense</b>	<b>1,835,537</b>	<b>3,050,816</b>	<b>2,852,621</b>	<b>1,691,718</b>	3.40%
	<b>Total Debt Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.00%
	<b>Total Capital Expense</b>	<b>1,157,905</b>	<b>2,190,499</b>	<b>1,969,291</b>	<b>1,150,204</b>	2.31%
	<b>Total School General Appropriations</b>	<b>\$ 45,256,746</b>	<b>\$ 50,853,940</b>	<b>\$ 48,509,172</b>	<b>\$ 49,823,953</b>	<b>100.00%</b>

Franklin County, TN					FY 2022-2023 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>Estimated Revenues</b>						
<b>47000 Federal Government</b>						
<b>47100 Federal Through State</b>						
47131	Vocational Education - Basic Grants to States	\$ 101,303	\$ 93,497	\$ 93,497	\$ 50,000	**Federal Grants 100% In & Out
47141	Title I Grants to Local Education Agencies	1,276,027	1,515,083	1,515,083	65,229	
47143	Special Education - Grants to States	1,383,578	1,837,805	1,837,805	1,372,819	
47145	Special Education - Preschool Grants	159,524	165,120	165,120	54,113	
47146	English Language Acquisition Grants	5,794	30,334	30,334	15,981	
47189	Eisenhower Professional Development State Grants	196,984	463,360	463,360		
47301	Covid-19 Grant # 1	754,398	249,530	249,530	-	
47303	Covid-19 Grant # 3	100,000	-	-	-	
47306	Covid-19 Grant # A	4,460	-	-	-	
47307	Covid-19 Grant # B	854,490	3,695,344	3,695,344	-	
47309	Covid-19 Grant # D	-	163,000	163,000	-	
47401	American Rescue Plan Act Grant # 1	-	10,105,108	10,105,108		
47402	American Rescue Plan Act Grant # 2	-	478,103	478,103		
47403	American Rescue Plan Act Grant # 3	-	20,208	20,208		
47404	American Rescue Plan Act Grant # 4	-	32,628	32,628		
47590	Other Federal Through State	28,901	881,556	881,556	333,963	
	<b>Total Federal Government</b>	<b>\$ 4,865,459</b>	<b>\$ 19,730,675</b>	<b>\$ 19,730,675</b>	<b>\$ 1,892,105</b>	
<b>49000 Other Sources (non-revenue)</b>						
49800	Transfer (from General Purpose)	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	Operating Cash flow from GP
	<b>Total Other Sources (non-revenue)</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	
	<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 4,865,459</b>	<b>\$ 20,730,675</b>	<b>\$ 20,730,675</b>	<b>\$ 1,892,105</b>	
<b>Estimated Expenditures</b>						
<b>71000 Instruction</b>						
<b>71100 Regular Instruction</b>						
116	Teachers	\$ 707,926	\$ 1,859,320	\$ 1,859,320	\$ -	
163	Educational Assistants	151,726	1,464,450	1,464,450	-	
188	Bonus Payments	8,506	379,536	379,536	-	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	32,220	-	-	-	
	<b>Total Salary Expense</b>	<b>\$ 900,378</b>	<b>\$ 3,703,306</b>	<b>\$ 3,703,306</b>	<b>\$ -</b>	
201	Social Security	49,723	229,277	229,277	-	6.2% of Gross Salary
204	Pensions	89,410	401,502	401,502	-	10.63% Certified / 12% Classified
207	Medical Insurance	164,396	955,575	955,575	-	No Projected Increase 2020
212	Employer Medicare Liability	12,091	53,612	53,612	-	1.45% of Gross Salary
299	Other Fringe Benefits	1,039	12,008	12,008	-	LTD 0.82% Classified
	<b>Total Benefit Expense</b>	<b>\$ 316,659</b>	<b>\$ 1,651,974</b>	<b>\$ 1,651,974</b>	<b>\$ -</b>	
312	Contracts w/Private Agencies	11,095	-	-	-	
399	Other Contracted Services	-	73,000	73,000	-	
	<b>Total Benefit Expense</b>	<b>\$ 11,095</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>	<b>\$ -</b>	
429	Instructional Supplies & Materials	579,178	668,613	668,613	-	
499	Other Supplies & Materials	5,480	40,490	40,490	6,210	
	<b>Total Supply Expense</b>	<b>\$ 584,658</b>	<b>\$ 709,103</b>	<b>\$ 709,103</b>	<b>\$ 6,210</b>	
524	In-Service Staff Development	-	72	72	-	
599	Other Charges	-	26,725	26,725	-	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 26,797</b>	<b>\$ 26,797</b>	<b>\$ -</b>	
722	Regular Instruction Equipment	653,091	1,257,498	1,257,498	-	
	<b>Total Capital Expense</b>	<b>\$ 653,091</b>	<b>\$ 1,257,498</b>	<b>\$ 1,257,498</b>	<b>\$ -</b>	
	<b>Total Regular Instruction</b>	<b>\$ 2,465,881</b>	<b>\$ 7,421,679</b>	<b>\$ 7,421,679</b>	<b>\$ 6,210</b>	
<b>71200 Special Education Program</b>						
163	Educational Assistants	\$ 413,446	\$ 498,672	\$ 498,672	\$ 505,763	
171	Speech Pathologist	16,219	16,884	16,884	16,884	
189	Other Salaries & Wages	-	155,900	155,900	-	
198	Non-Certified Substitute Teachers	-	600	600	600	
	<b>Total Salary Expense</b>	<b>\$ 429,665</b>	<b>\$ 672,056</b>	<b>\$ 672,056</b>	<b>\$ 523,247</b>	

Franklin County, TN						FY 2022-2023 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
201	Social Security	25,059	41,652	41,652	32,249	6.2% of Gross Salary
204	Pensions	50,190	78,832	78,832	41,996	10.63% Certified / 12% Classified
207	Medical Insurance	158,954	193,536	193,536	147,912	No Projected Increase 2020
212	Employer Medicare Liability	5,860	9,708	9,708	7,415	1.45% of Gross Salary
299	Other Fringe Benefits	3,088	4,090	4,090	1,162	Life Insurance
	<b>Total Benefit Expense</b>	<b>\$ 243,151</b>	<b>\$ 327,817</b>	<b>\$ 327,817</b>	<b>\$ 230,735</b>	
336	Maintenance & Repair - Equipment	15,398	14,094	14,094	13,929	
	<b>Total Contract Expense</b>	<b>\$ 15,398</b>	<b>\$ 14,094</b>	<b>\$ 14,094</b>	<b>\$ 13,929</b>	
429	Instructional Supplies & Materials	180,167	378,614	378,614	44,408	
499	Other Supplies & Materials	13,855	93,268	93,268	8,500	
	<b>Total Supply Expense</b>	<b>\$ 194,022</b>	<b>\$ 471,882</b>	<b>\$ 471,882</b>	<b>\$ 52,908</b>	
599	Other Charges	1,618	1,050	1,050	1,050	
	<b>Total Other Charges</b>	<b>\$ 1,618</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>	
725	Special Education Equipment	171,862	36,530	36,530	11,500	
	<b>Total Capital Expense</b>	<b>\$ 171,862</b>	<b>\$ 36,530</b>	<b>\$ 36,530</b>	<b>\$ 11,500</b>	
	<b>Total Special Education Program</b>	<b>\$ 1,055,716</b>	<b>\$ 1,523,429</b>	<b>\$ 1,523,429</b>	<b>\$ 833,368</b>	
<b>71300</b>	<b>Career &amp; Technical Education Program</b>					
336	Maintenance & Repair - Equipment	\$ -	\$ 1,400	\$ 1,400	\$ -	
	<b>Total Contracted Expense</b>	<b>\$ -</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ -</b>	
429	Instructional Supplies & Materials	-	5,240	5,240	5,000	
499	Other Supplies & Materials	\$ -	\$ 827	\$ 827	\$ -	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 6,067</b>	<b>\$ 6,067</b>	<b>\$ 5,000</b>	
730	Vocational Instruction Equipment	\$ 92,305	58,179	58,179	40,000	
	<b>Total Capital Expense</b>	<b>\$ 92,305</b>	<b>\$ 58,179</b>	<b>\$ 58,179</b>	<b>\$ 40,000</b>	
	<b>Total Vocational Education Program</b>	<b>\$ 92,305</b>	<b>\$ 65,646</b>	<b>\$ 65,646</b>	<b>\$ 45,000</b>	
<b>72000</b>	<b>Support Services</b>					
<b>72120</b>	<b>Health Services</b>					
131	Medical Personnel	\$ -	\$ 257,742	\$ 257,742	\$ -	
188	Bonus Payments	-	39,000	39,000	-	
	<b>Total Salary Expense</b>	<b>\$ -</b>	<b>\$ 296,742</b>	<b>\$ 296,742</b>	<b>\$ -</b>	
201	Social Security	-	16,584	16,584	-	6.2% of Gross Salary
204	Pensions	-	22,344	22,344	-	10.63% Certified / 12% Classified
207	Medical Insurance	-	52,533	52,533	-	No Projected Increase 2020
212	Employer Medicare Liability	-	3,878	3,878	-	1.45% of Gross Salary
299	Other Fringe Benefits	-	3,636	3,636	-	Life Insurance
	<b>Total Benefit Expense</b>	<b>\$ -</b>	<b>\$ 98,975</b>	<b>\$ 98,975</b>	<b>\$ -</b>	
312	Contracts w/Private Agencies	-	103,251	103,251	-	
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ 103,251</b>	<b>\$ 103,251</b>	<b>\$ -</b>	
413	Drugs & Medical Supplies	-	148,042	148,042	-	
499	Other Supplies and Materials	16,708	140,094	140,094	-	
	<b>Total Supply Expense</b>	<b>\$ 16,708</b>	<b>\$ 288,136</b>	<b>\$ 288,136</b>	<b>\$ -</b>	
599	Other Charges	4,290	18,000	18,000	-	
	<b>Total Other Expense</b>	<b>\$ 4,290</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	
735	Health Equipment	-	203,948	203,948	-	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 203,948</b>	<b>\$ 203,948</b>	<b>\$ -</b>	
	<b>Total Health Services</b>	<b>\$ 20,998</b>	<b>\$ 1,009,052</b>	<b>\$ 1,009,052</b>	<b>\$ -</b>	
<b>72130</b>	<b>Other Student Support</b>					
146	Bus Drivers	\$ -	\$ 350	\$ 350	\$ -	
189	Other Salaries & Wages	1,200	1,757	1,757	-	
	<b>Total Salary Expense</b>	<b>\$ 1,200</b>	<b>\$ 2,107</b>	<b>\$ 2,107</b>	<b>\$ -</b>	
201	Social Security	-	143	143	-	
204	Pensions	-	133	133	-	
212	Employer Medicare Liability	-	38	38	-	
	<b>Total Benefit Expense</b>	<b>\$ -</b>	<b>\$ 313</b>	<b>\$ 313</b>	<b>\$ -</b>	
355	Travel	3,733	17,763	17,763	-	
399	Other Contracted Services	-	9,300	9,300	5,000	
	<b>Total Contract Expense</b>	<b>\$ 3,733</b>	<b>\$ 27,063</b>	<b>\$ 27,063</b>	<b>\$ 5,000</b>	
471	Software	27,500	-	-	-	
499	Other Supplies & Materials	8,962	51,641	51,641	-	

Franklin County, TN					FY 2022-2023 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	<b>Total Supply Expense</b>	<b>\$ 36,462</b>	<b>\$ 51,641</b>	<b>\$ 51,641</b>	<b>\$ -</b>	
524	In-Service Staff Development	3,865	3,968	3,968	-	
599	Other Charges	16,366	218,907	218,907	25,999	
	<b>Total Other Expense</b>	<b>\$ 20,231</b>	<b>\$ 222,875</b>	<b>\$ 222,875</b>	<b>\$ 25,999</b>	
790	Other Equipment	11,349	7,219	7,219	4,000	
	<b>Total Capital Expense</b>	<b>\$ 11,349</b>	<b>\$ 7,219</b>	<b>\$ 7,219</b>	<b>\$ 4,000</b>	
	<b>Total Other Student Support</b>	<b>\$ 72,975</b>	<b>\$ 311,218</b>	<b>\$ 311,218</b>	<b>\$ 34,999</b>	
<b>72210</b>	<b>Regular Instruction Program</b>					
105	Supervisor / Director	\$ 46,350	\$ 45,796	\$ 45,796	\$ 46,483	
163	Educational Assistants	6,400	-	-	-	
188	Bonus Payments	-	388	388	-	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	247,569	679,165	679,165	185,256	
	<b>Total Salary Expense</b>	<b>\$ 300,319</b>	<b>\$ 725,349</b>	<b>\$ 725,349</b>	<b>\$ 231,739</b>	
201	Social Security	18,154	30,053	30,053	16,060	6.2% of Gross Salary
204	Pensions	25,170	43,182	43,182	17,678	10.63% Certified / 12% Classified
207	Medical Insurance	22,216	57,819	57,819	17,875	No Projected Increase 2020
212	Employer Medicare Liability	4,246	6,910	6,910	3,756	1.45% of Gross Salary
299	Other Fringe Benefits	-	506	506	104	Life Insurance
	<b>Total Benefit Expense</b>	<b>\$ 69,786</b>	<b>\$ 138,470</b>	<b>\$ 138,470</b>	<b>\$ 55,473</b>	
355	Travel	784	10,500	10,500	12,775	
399	Other Contracted Services	-	80,000	80,000	0	
	<b>Total Contract Expense</b>	<b>\$ 784</b>	<b>\$ 90,500</b>	<b>\$ 90,500</b>	<b>\$ 12,775</b>	
422	Food Supplies	-	-	-	-	
429	Instructional Supplies	-	106,486	106,486	-	
432	Library Books	-	68,853	68,853	-	
499	Other Supplies & Materials	117,033	90,714	90,714	-	
	<b>Total Supply Expense</b>	<b>\$ 117,033</b>	<b>\$ 266,053</b>	<b>\$ 266,053</b>	<b>\$ -</b>	
524	In-Service Staff Development	73,650	245,654	245,654	78,976	
599	Other Charges	-	550	550	-	
	<b>Total Other Expense</b>	<b>\$ 73,650</b>	<b>\$ 246,204</b>	<b>\$ 246,204</b>	<b>\$ 78,976</b>	
	<b>Total Regular Instruction Program</b>	<b>\$ 561,572</b>	<b>\$ 1,466,576</b>	<b>\$ 1,466,576</b>	<b>\$ 378,963</b>	
<b>72220</b>	<b>Special Education Program</b>					
124	Psychological Personnel	\$ 11,475	\$ 1	\$ 1	\$ 10,000	
131	Medical Personnel	46,302	44,872	44,872	23,310	
162	Clerical Personnel	37,383	40,839	40,839	41,632	
188	Bonus Payments	762	1,504	1,504	1,504	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	9,450	18,900	18,900	29,300	
	<b>Total Salary Expense</b>	<b>\$ 105,372</b>	<b>\$ 106,116</b>	<b>\$ 106,116</b>	<b>\$ 105,746</b>	
201	Social Security	6,350	7,016	7,016	6,464	6.2% of Gross Salary
204	Pensions	11,430	14,163	14,163	8,799	10.63% Certified / 12% Classified
207	Medical Insurance	13,143	27,648	27,648	14,500	No Projected Increase 2020
212	Employer Medicare Liability	1,485	1,678	1,678	1,512	1.45% of Gross Salary
299	Other Fringe Benefits	707	825	825	120	Life Insurance
	<b>Total Benefit Expense</b>	<b>\$ 33,115</b>	<b>\$ 51,330</b>	<b>\$ 51,330</b>	<b>\$ 31,395</b>	
312	Contracts W/Private Agencies	1,591	58,801	58,801	78,800	
322	Evaluation Testing	-	-	-	25,000	
355	Travel	-	500	500	500	
	<b>Total Contract Expense</b>	<b>\$ 1,591</b>	<b>\$ 59,301</b>	<b>\$ 59,301</b>	<b>\$ 104,300</b>	
499	Other Supplies & Materials	33,220	43,200	43,200	5,000	
	<b>Total Supply Expense</b>	<b>\$ 33,220</b>	<b>\$ 43,200</b>	<b>\$ 43,200</b>	<b>\$ 5,000</b>	
524	In-Service Staff Development	57,613	35,979	35,979	12,000	
599	Other Charges	7,583	79,875	79,875	56,818	
	<b>Total Other Expense</b>	<b>\$ 65,196</b>	<b>\$ 115,854</b>	<b>\$ 115,854</b>	<b>\$ 68,818</b>	
790	Other Equipment	4,191	127,433	127,433	22,388	
	<b>Total Capital Expense</b>	<b>\$ 4,191</b>	<b>\$ 127,433</b>	<b>\$ 127,433</b>	<b>\$ 22,388</b>	
	<b>Total Special Education Program</b>	<b>\$ 242,685</b>	<b>\$ 503,234</b>	<b>\$ 503,234</b>	<b>\$ 337,648</b>	

Franklin County, TN						FY 2022-2023 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2020-2021	2021-2022	2021-2022	2022-2023	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
<b>72230</b>	<b>Career &amp; Technical Education Program</b>					
524	In-Service Staff Development	\$ 200	\$ 3,400	\$ 3,400	\$ -	
	<b>Total Other Expense</b>	<b>\$ 200</b>	<b>\$ 3,400</b>	<b>\$ 3,400</b>	<b>\$ -</b>	
	<b>Total Career &amp; Technical Education Program</b>	<b>\$ 200</b>	<b>\$ 3,400</b>	<b>\$ 3,400</b>	<b>\$ -</b>	
<b>72610</b>	<b>Operation of Plant</b>					
336	Maintenance & Repair Services - Equipment	-	52,926	52,926	-	
	<b>Total Contract Expense</b>	<b>\$ -</b>	<b>\$ 52,926</b>	<b>\$ 52,926</b>	<b>\$ -</b>	
499	Other Supplies & Materials	3,053	3,050	3,050	-	
	<b>Total Supply Expense</b>	<b>\$ 3,053</b>	<b>\$ 3,050</b>	<b>\$ 3,050</b>	<b>\$ -</b>	
720	Plant Operation Equipment	-	2,500,000	2,500,000	-	
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	
	<b>Total Operation of Plant</b>	<b>\$ 3,053</b>	<b>\$ 2,555,976</b>	<b>\$ 2,555,976</b>	<b>\$ -</b>	
<b>72620</b>	<b>Maintenance of Plant</b>					
189	Other Salaries & Wages	\$ -	\$ 100,000	\$ 100,000	\$ -	
	<b>Total Salary Expense</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	
201	Social Security	-	6,200	6,200	-	
204	Pensions	-	18,030	18,030	-	
212	Employer Medicare Liability	-	1,450	1,450	-	
	<b>Total Benefit Expense</b>	<b>\$ -</b>	<b>\$ 25,680</b>	<b>\$ 25,680</b>	<b>\$ -</b>	
	<b>Total Maintenance of Plant</b>	<b>\$ -</b>	<b>\$ 125,680</b>	<b>\$ 125,680</b>	<b>\$ -</b>	
<b>72710</b>	<b>Transportation</b>					
146	Bus Drivers	\$ -	\$ -	\$ -	\$ -	
189	Other Salaries & Wages	163,458	174,857	174,857	166,532	Bus Drivers
	<b>Total Salary Expense</b>	<b>\$ 163,458</b>	<b>\$ 174,857</b>	<b>\$ 174,857</b>	<b>\$ 166,532</b>	
201	Social Security	9,609	10,841	10,841	10,325	6.2% of Gross Salary
204	Pensions	19,300	20,983	20,983	13,323	10.63% Certified / 12% Classified
207	Medical Insurance	58,954	62,921	62,921	62,921	No Projected Increase 2020
212	Employer Medicare Liability	2,247	2,535	2,535	2,415	1.45% of Gross Salary
299	Other Fringe Benefits	1,310	1,434	1,434	401	Life Insurance
	<b>Total Benefit Expense</b>	<b>\$ 91,420</b>	<b>\$ 98,714</b>	<b>\$ 98,714</b>	<b>\$ 89,384</b>	
425	Gasoline	-	6,000	6,000	-	
	<b>Total Supply Expense</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	
	<b>Total Transportation</b>	<b>\$ 254,878</b>	<b>\$ 279,571</b>	<b>\$ 279,571</b>	<b>\$ 255,916</b>	
<b>73100</b>	<b>Food Service</b>					
599	Other Charges	\$ 96,554	\$ -	\$ -	\$ -	
	<b>Total Other Expense</b>	<b>\$ 96,554</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total Food Service</b>	<b>\$ 96,554</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>73100</b>	<b>Regular Capital Outlay</b>					
706	Building Construction	\$ -	\$ 4,410,394	\$ 4,410,394	\$ -	
798	Other Capital Outlay	-	54,820	54,820	-	
	<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ 4,465,214</b>	<b>\$ 4,465,214</b>	<b>\$ -</b>	
	<b>Total Regular Capital Outlay</b>	<b>\$ -</b>	<b>\$ 4,465,214</b>	<b>\$ 4,465,214</b>	<b>\$ -</b>	



Franklin County, TN					FY 2022-2023 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
	<b>Total Expenditures Federal Programs</b>	<b>\$ 4,866,817</b>	<b>\$ 19,730,675</b>	<b>\$ 19,730,675</b>	<b>\$ 1,892,104</b>	
	<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>	<b>\$ (1,358)</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 0</b>	
	<b>Estimated Beginning Fund Balance 7/1</b>	<b>\$ 111,692</b>	<b>\$ 110,334</b>	<b>\$ 110,334</b>	<b>\$ 1,110,334</b>	<b>Fund Balance Policy N/A</b>
	<b>Estimated Ending Fund Balance 6/30 - Prior</b>	<b>\$ 110,334</b>	<b>\$ 1,110,334</b>	<b>\$ 1,110,334</b>	<b>\$ 1,110,334</b>	
	<b>Restricted for Federal Projects 142-70000</b>	<b>\$ (100,000)</b>	<b>\$ (1,100,000)</b>	<b>\$ (1,100,000)</b>	<b>\$ (1,100,000)</b>	
	<b>Estimated Ending Fund Balance 6/30 - Spendable</b>	<b>\$ 10,334</b>	<b>\$ 10,334</b>	<b>\$ 10,334</b>	<b>\$ 10,334</b>	<b>Grants 100%</b>
	<b>Total Salary Expense</b>	<b>\$ 1,900,392</b>	<b>\$ 5,780,534</b>	<b>\$ 5,780,534</b>	<b>\$ 1,027,264</b>	<b>54.29%</b>
	<b>Total Benefit Expense</b>	<b>754,131</b>	<b>2,393,273</b>	<b>2,393,273</b>	<b>406,987</b>	<b>21.51%</b>
	<b>Total Contract Expense</b>	<b>32,601</b>	<b>421,535</b>	<b>421,535</b>	<b>136,004</b>	<b>7.19%</b>
	<b>Total Supply Expense</b>	<b>985,156</b>	<b>1,845,131</b>	<b>1,845,131</b>	<b>69,118</b>	<b>3.65%</b>
	<b>Total Other Expense</b>	<b>261,739</b>	<b>634,180</b>	<b>634,180</b>	<b>174,844</b>	<b>9.24%</b>
	<b>Total Capital Expense</b>	<b>932,798</b>	<b>8,656,022</b>	<b>8,656,022</b>	<b>77,888</b>	<b>4.12%</b>
	<b>Total School Federal Projects Appropriations</b>	<b>\$ 4,866,817</b>	<b>\$ 19,730,675</b>	<b>\$ 19,730,675</b>	<b>\$ 1,892,104</b>	<b>100.00%</b>

Franklin County, TN						FY 2022-2023 BUDGET
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	FURTHER EXPLANATION
<b>Estimated Revenues</b>						
<b>43500 Education Charges for Current Services</b>						
43521	Lunch Payments - Children	\$ 5,174	\$ -	\$ -	\$ 450,000	
43522	Lunch Payments - Adults	35,980	35,000	40,914	45,000	
43525	A La Carte Sales	139,915	200,000	186,525	350,000	
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	-	-	-	-	
	<b>Total Education Charges for Current Services</b>	<b>\$ 181,069</b>	<b>\$ 235,000</b>	<b>\$ 227,439</b>	<b>\$ 845,000</b>	
<b>44000 Other Local Revenues</b>						
<b>44100 Recurring Items</b>						
44110	Investment Income	\$ 23,740	\$ 27,000	\$ 23,085	\$ 27,000	
44165	Rebates	12,312	-	-	-	
44170	Miscellaneous Refunds	950	-	950	-	
<b>44500 Nonrecurring Items</b>						
44530	Sale of Equipment	\$ 30	\$ -	\$ -	\$ -	
	<b>Total Other Local Revenues</b>	<b>\$ 37,032</b>	<b>\$ 27,000</b>	<b>\$ 24,035</b>	<b>\$ 27,000</b>	
<b>46000 State of Tennessee</b>						
<b>46500 State Education Funds</b>						
46520	School Food Service	\$ 32,018	\$ 45,309	\$ 45,275	\$ 73,119	
	<b>Total State of Tennessee</b>	<b>\$ 32,018</b>	<b>\$ 45,309</b>	<b>\$ 45,275</b>	<b>\$ 73,119</b>	
<b>47000 Federal Government</b>						
<b>47100 Federal Through State</b>						
47111	USDA School Lunch Program	\$ 2,485,386	\$ 2,892,905	\$ 2,738,169	\$ 2,004,160	
47112	USDA - Commodities	238,304	235,961	109,215	261,152	
47113	USDA - Breakfast	1,237,479	1,195,835	1,350,921	660,698	
47114	USDA - Other (FFV & Other Grants)	416,574	175,209	165,055	45,000	
47310	Covid-19 Grant #6	619	-	-	-	
	<b>Total Federal Government</b>	<b>\$ 4,378,362</b>	<b>\$ 4,499,910</b>	<b>\$ 4,363,360</b>	<b>\$ 2,971,010</b>	
<b>48000 Other Governments &amp; Citizens Group</b>						
48610	Donations	\$ -	\$ 5,000	\$ 5,000	\$ -	
	<b>Total Other Governments &amp; Citizens Group</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	
	<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 4,628,481</b>	<b>\$ 4,812,219</b>	<b>\$ 4,665,109</b>	<b>\$ 3,916,129</b>	
<b>Estimated Expenditures</b>						
<b>73100 Food Service Expenditures</b>						
105	Supervisor/Director	\$ 62,106	\$ 53,343	\$ 53,089	\$ 53,307	1 Employee
162	Clerical Personnel	19,120	23,813	23,812	26,735	1 Employee
165	Cafeteria Personnel	825,515	931,119	852,000	955,435	
188	Bonus Payments (Perfect Attend Incent)	577	768	275	768	
189	Other Salaries & Wages (Subs)	6,124	67,500	67,000	25,000	
196	In-Service Training (Perfect Attend Incent)	2,300	2,300	2,260	3,900	
	<b>Total Salary Expense</b>	<b>\$ 915,742</b>	<b>\$ 1,078,843</b>	<b>\$ 998,436</b>	<b>\$ 1,065,145</b>	
201	Social Security	54,274	66,410	61,903	64,200	6.2% of Gross Salary
204	Pensions	106,279	121,000	75,000	124,257	
207	Medical Insurance	236,458	256,000	230,355	241,920	
210	Unemployment Compensation	151	1,000	-	1,000	
212	Employer Medicare Liability	12,751	15,400	14,477	15,014	1.45% of Gross Salary
299	Other Fringe Benefits	7,143	8,300	4,600	8,491	
	<b>Total Benefit Expense</b>	<b>\$ 417,056</b>	<b>\$ 468,110</b>	<b>\$ 386,335</b>	<b>\$ 454,882</b>	
307	Communication	-	4,000	-	-	
336	Maintenance & Repair Services - Equipment	2,937	10,000	8,500	25,000	
355	Travel	511	800	660	1,000	

<b>Fund # 143</b>						
<b>Account No.</b>	<b>Account Description</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>FURTHER EXPLANATION</b>
		Actual	Amended	Estimated	Proposed	
359	Disposal Fees	15,794	34,650	34,650	34,650	
399	Other Contracted Services	154,321	67,705	31,000	35,000	
	<b>Total Contract Expense</b>	<b>\$ 173,563</b>	<b>\$ 117,155</b>	<b>\$ 74,810</b>	<b>\$ 95,650</b>	
422	Food Supplies	1,496,979	2,051,546	1,472,000	1,900,000	
425	Gasoline	258	800	500	800	
435	Office Supplies	116	1,500	510	1,500	
469	USDA - Commodities	238,304	235,961	109,215	261,152	
499	Other Supplies & Materials	10,290	21,600	17,500	12,000	
	<b>Total Supply Expense</b>	<b>\$ 1,745,947</b>	<b>\$ 2,311,407</b>	<b>\$ 1,599,725</b>	<b>\$ 2,175,452</b>	
524	In-Service/Staff Development	1,106	16,000	15,150	30,000	
599	Other Charges	15,842	18,000	14,500	20,000	
	<b>Total Other Expense</b>	<b>\$ 16,948</b>	<b>\$ 34,000</b>	<b>\$ 29,650</b>	<b>\$ 50,000</b>	
710	Food Service Equipment	21,632	95,000	82,115	75,000	
	<b>Total Capital Expense</b>	<b>\$ 21,632</b>	<b>\$ 95,000</b>	<b>\$ 82,115</b>	<b>\$ 75,000</b>	
	<b>Total Expenditures Food Services</b>	<b>\$ 3,290,888</b>	<b>\$ 4,104,515</b>	<b>\$ 3,171,071</b>	<b>\$ 3,916,129</b>	
	<b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b>	<b>\$ 1,337,593</b>	<b>\$ 707,704</b>	<b>\$ 1,494,038</b>	<b>\$ -</b>	
	<b>Estimated Beginning Fund Balance 7/1</b>	<b>\$ 2,538,002</b>	<b>\$ 3,875,253</b>	<b>\$ 3,875,253</b>	<b>\$ 5,369,291</b>	
	<b>Adjustment for Encumbrances</b>	<b>\$ (342)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Adjustment for Reserves</b>					
	<b>Estimated Ending Fund Balance 6/30</b>	<b>\$ 3,875,253</b>	<b>\$ 4,582,957</b>	<b>\$ 5,369,291</b>	<b>\$ 5,369,290</b>	<b>Fund Balance Policy 5% = \$195,806</b>
	<b>Total Salary Expense</b>	<b>\$ 915,742</b>	<b>\$ 1,078,843</b>	<b>\$ 998,436</b>	<b>\$ 1,065,145</b>	<b>27.20%</b>
	<b>Total Benefit Expense</b>	<b>417,056</b>	<b>468,110</b>	<b>386,335</b>	<b>454,882</b>	<b>11.62%</b>
	<b>Total Contract Expense</b>	<b>173,563</b>	<b>117,155</b>	<b>74,810</b>	<b>95,650</b>	<b>2.44%</b>
	<b>Total Supply Expense</b>	<b>1,745,947</b>	<b>2,311,407</b>	<b>1,599,725</b>	<b>2,175,452</b>	<b>55.55%</b>
	<b>Total Other Expense</b>	<b>16,948</b>	<b>34,000</b>	<b>29,650</b>	<b>50,000</b>	<b>1.28%</b>
	<b>Total Capital Expense</b>	<b>21,632</b>	<b>95,000</b>	<b>82,115</b>	<b>75,000</b>	<b>1.92%</b>
	<b>Total School Cafeteria Appropriations</b>	<b>\$ 3,290,888</b>	<b>\$ 4,104,515</b>	<b>\$ 3,171,071</b>	<b>\$ 3,916,129</b>	<b>100.00%</b>

Franklin County, TN						FY 2022-2023 BUDGET
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2020-2021 Actual	2021-2022 Amended	2021-2022 Estimated	2022-2023 Proposed	
<b>ESTIMATED REVENUES</b>						
<b>40000</b>	<b>LOCAL TAXES</b>					
<b>40100</b>	<b>County Property Taxes</b>					
40110	Current Property Taxes	\$ 2,662,774	\$ 2,659,190	\$ 2,675,250	\$ 2,721,121	Represents \$0.2565
40120	Trustee's Collection - Prior Year	39,564	47,270	38,730	50,000	
40125	Trustee's Collection - Bankruptcy	151	180	65	120	
40130	Clerk & Master Collections - Prior Year	56,605	43,890	32,000	55,000	
40140	Interest and Penalty	11,909	9,710	9,240	9,100	
40161	Payments in Lieu of Taxes - TVA	910	910	910	910	
40162	Payments in Lieu of Taxes - Local Utilities	9,546	9,115	9,600	9,600	
40163	Payments in Lieu of Taxes - Others	1,193,838	1,257,000	1,256,870	1,260,000	Nissan In Lieu of Tax for Education
<b>40200</b>	<b>COUNTY LOCAL OPTION TAXES</b>					
40210	Local Option Sales Tax	1,386,184	1,610,000	1,632,654	1,630,000	For Education
40250	Litigation Tax -- General	73,242	86,846	73,710	75,000	
<b>40300</b>	<b>STATUTORY LOCAL TAXES</b>					
40320	Bank Excise Tax	23,371	23,371	19,175	20,000	
	<b>TOTAL LOCAL TAXES</b>	<b>\$ 5,458,094</b>	<b>\$ 5,747,482</b>	<b>\$ 5,748,204</b>	<b>\$ 5,830,851</b>	
<b>41000</b>	<b>LICENSES AND PERMITS</b>					
41140	Cable TV Franchise	13,872	13,500	14,370	14,275	
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 13,872</b>	<b>\$ 13,500</b>	<b>\$ 14,370</b>	<b>\$ 14,275</b>	
<b>44000</b>	<b>OTHER LOCAL REVENUES</b>					
<b>44100</b>	<b>Recurring Items</b>					
44110	Investment Income	\$ 278,780	\$ 245,000	\$ 260,000	\$ 260,000	
	<b>TOTAL OTHER LOCAL REVENUES</b>	<b>\$ 278,780</b>	<b>\$ 245,000</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 5,750,746</b>	<b>\$ 6,005,982</b>	<b>\$ 6,022,574</b>	<b>\$ 6,105,126</b>	
<b>ESTIMATED OTHER SOURCES</b>						
49800	Transfers In	\$ 150,000	\$ 160,000	\$ 135,000	\$ 135,000	Jail Courthouse Fund \$135K
	<b>Total Estimated Other Sources</b>	<b>\$ 150,000</b>	<b>\$ 160,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
	<b>TOTAL ESTIMATED REVENUE &amp; OTHER SOURCES</b>	<b>\$ 5,900,746</b>	<b>\$ 6,165,982</b>	<b>\$ 6,157,574</b>	<b>\$ 6,240,126</b>	
<b>ESTIMATED EXPENDITURES</b>						
<b>82100</b>	<b>Principal on Debt</b>					
<b>82110</b>	<b>General Government</b>					
601	Principal on Bonds	\$ 1,385,000	\$ 1,435,000	\$ 1,385,000	\$ 1,485,000	Jail & Judicial Center
602	Principal on Notes	229,074	230,698	229,724	155,000	Id Board Land & Jail Expansion
612	Principal on Other Loans					
<b>82120</b>	<b>Highways &amp; Streets</b>					
602	Principal on Notes	\$ 492,117	\$ 494,327	\$ 492,117	\$ 30,000	Hwy Road & Equipment
<b>82130</b>	<b>Education</b>					
601	Principal on Bonds	\$ 2,180,000	\$ 1,560,000	\$ 2,180,000	\$ 1,635,000	Education
	<b>Total Principal on Debt 82110</b>	<b>\$ 4,286,191</b>	<b>\$ 3,720,025</b>	<b>\$ 4,286,841</b>	<b>\$ 3,305,000</b>	
<b>82200</b>	<b>Interest on Debt</b>					
<b>82210</b>	<b>General Government</b>					
603	Interest on Bonds	\$ 672,756	\$ 603,506	\$ 672,756	\$ 531,756	Jail & Judicial Center
604	Interest on Notes	60,329	52,094	60,365	45,708	Id Board Land & Jail Expansion
<b>82220</b>	<b>Highways &amp; Streets</b>					
604	Interest on Notes	\$ 21,343	\$ 15,951	\$ 21,432	\$ 4,195	Hwy Road & Equipment
<b>82230</b>	<b>Education</b>					
603	Interest on Bonds	\$ 1,723,594	\$ 1,645,019	\$ 1,723,594	\$ 1,567,019	Education
611	Interest on Capitalized Leases	-	-	-	-	
	<b>Total Interest on Debt 82200</b>	<b>\$ 2,478,022</b>	<b>\$ 2,316,571</b>	<b>\$ 2,478,147</b>	<b>\$ 2,148,678</b>	
<b>82300</b>	<b>Other Debt Service</b>					
<b>82310</b>	<b>General Government</b>					
510	Trustee's Commission	\$ 84,493	\$ 100,000	\$ 84,240	\$ 100,000	
	<b>Total Other Expense</b>	<b>\$ 84,493</b>	<b>\$ 100,000</b>	<b>\$ 84,240</b>	<b>\$ 100,000</b>	
606	Other Debt Issuance Charges	3,500	-	3,500	-	
699	Other Debt Service	747	1,500	412	1,500	
	<b>Total Debt Expense</b>	<b>\$ 4,247</b>	<b>\$ 1,500</b>	<b>\$ 3,912</b>	<b>\$ 1,500</b>	
<b>82320</b>	<b>Highway &amp; Streets</b>					
699	Other Debt Service	\$ -	\$ 1,500	\$ -	\$ 1,500	
	<b>Total Debt Expense</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>	
<b>82330</b>	<b>Education</b>					
699	Other Debt Service	\$ 900	\$ 2,000	\$ 400	\$ 2,000	
	<b>Total Debt Expense</b>	<b>\$ 900</b>	<b>\$ 2,000</b>	<b>\$ 400</b>	<b>\$ 2,000</b>	

Fund #151		2020-2021	2021-2022	2021-2022	2022-2023	
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
	<b>Total Other Debt Service 82300</b>	\$ 89,640	\$ 105,000	\$ 88,552	\$ 105,000	
	<b>TOTAL Expenditures Debt Service</b>	\$ 6,853,853	\$ 6,141,596	\$ 6,853,540	\$ 5,558,678	
	<b>TOTAL ESTIMATED EXPENDITURES &amp; OTHER SOURCES</b>	\$ 6,853,853	\$ 6,141,596	\$ 6,853,540	\$ 5,558,678	
	<b>Excess of estimated revenues over (under) estimated expenditures</b>	\$ (953,107)	\$ 24,386	\$ (695,966)	\$ 681,447	
	<b>ESTIMATED FUND BALANCE JULY 1</b>	\$ 4,323,268	\$ 3,370,161	\$ 3,370,161	\$ 2,674,195	Cash Balance 6/30/22 \$3,289,537
	<b>Adjustment for Encumbrances</b>					Fund Balance Policy 1st 6 mos Princ/Int
	<b>ESTIMATED ENDING FUND BALANCE JUNE 30</b>	\$ 3,370,161	\$ 3,394,547	\$ 2,674,195	\$ 3,355,642	Fund Balance Policy = \$1,074,399
						Fund Balance Ideal 1 & 1/2 Next Yr. Princ/Int
						Fund Balance Ideal = \$7,928,700
	<b>Total Other Expense</b>	\$ 84,493	\$ 100,000	\$ 84,240	\$ 100,000	1.80%
	<b>Total Debt Expense</b>	6,769,360	6,041,596	6,769,300	5,458,678	98.20%
	<b>Total Debt Service Appropriations</b>	\$ 6,853,853	\$ 6,141,596	\$ 6,853,540	\$ 5,558,678	100.00%

## Inter-fund Transfers from Fiscal Year 2023

### Annual Transfers

The Library, Solid Waste, & Highway Fund, transfer annually to the County General Fund for consolidated financial software. The School Fund also contributes annually for the same purpose.

The Courthouse Jail Maintenance Fund transfers annually the court fees it receives for debt service applicable to the Judicial Center & Jail Facilities.

Attachment I-2

Cash Flow Statement - Franklin County FY 2023

<b>County General Fund 101</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 2,345,000	\$ 568,574	\$ 4,760,900	\$ 1,600,000	\$ 1,763,327	\$ 3,950,000	\$ 2,000,000	\$ 4,525,565	\$ 1,068,000	\$ 1,060,000	\$ 696,000	\$ 655,000	\$ 24,992,366
Loan Proceeds													-
Transfers In (Operational & Debt)	-										10,606		10,606
<b>Total Cash Inflows</b>	<b>2,345,000</b>	<b>568,574</b>	<b>4,760,900</b>	<b>1,600,000</b>	<b>1,763,327</b>	<b>3,950,000</b>	<b>2,000,000</b>	<b>4,525,565</b>	<b>1,068,000</b>	<b>1,060,000</b>	<b>706,606</b>	<b>655,000</b>	<b>25,002,972</b>
Beg Cash Balance	16,379,294	16,024,294	14,977,868	18,123,768	17,818,660	17,981,987	20,010,987	20,394,987	23,434,552	22,755,552	22,137,552	21,526,158	16,379,294
<b>Available Cash</b>	<b>18,724,294</b>	<b>16,592,868</b>	<b>19,738,768</b>	<b>19,723,768</b>	<b>19,581,987</b>	<b>21,931,987</b>	<b>22,010,987</b>	<b>24,920,552</b>	<b>24,502,552</b>	<b>23,815,552</b>	<b>22,844,158</b>	<b>22,181,158</b>	<b>41,382,266</b>
Cash Payments	2,700,000	1,615,000	1,615,000	1,905,108	1,600,000	1,921,000	1,616,000	1,486,000	1,747,000	1,678,000	1,318,000	1,629,169	20,830,277
Debt Service						-							-
Transfers Out (PILOT, etc.)	-												-
<b>Total Cash Outflows</b>	<b>2,700,000</b>	<b>1,615,000</b>	<b>1,615,000</b>	<b>1,905,108</b>	<b>1,600,000</b>	<b>1,921,000</b>	<b>1,616,000</b>	<b>1,486,000</b>	<b>1,747,000</b>	<b>1,678,000</b>	<b>1,318,000</b>	<b>1,629,169</b>	<b>20,830,277</b>
End Balance	16,024,294	14,977,868	18,123,768	17,818,660	17,981,987	20,010,987	20,394,987	23,434,552	22,755,552	22,137,552	21,526,158	20,551,989	20,551,989
<b>Cash Inflows/Outflows</b>	<b>\$ (355,000)</b>	<b>\$ (1,046,426)</b>	<b>\$ 3,145,900</b>	<b>\$ (305,108)</b>	<b>\$ 163,327</b>	<b>\$ 2,029,000</b>	<b>\$ 384,000</b>	<b>\$ 3,039,565</b>	<b>\$ (679,000)</b>	<b>\$ (618,000)</b>	<b>\$ (611,394)</b>	<b>\$ (974,169)</b>	<b>\$ 4,172,695</b>
<b>Courthouse/Jail Maintenance Fund 112</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,000	\$ 11,000	\$ 140,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>11,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>11,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>11,000</b>	<b>11,000</b>	<b>140,000</b>
Beg Cash Balance	17,116	28,006	39,886	51,766	63,636	75,506	86,376	98,246	110,126	122,006	133,886	144,776	17,116
<b>Available Cash</b>	<b>28,116</b>	<b>40,006</b>	<b>51,886</b>	<b>63,766</b>	<b>75,636</b>	<b>86,506</b>	<b>98,376</b>	<b>110,246</b>	<b>122,126</b>	<b>134,006</b>	<b>144,886</b>	<b>155,776</b>	<b>157,116</b>
Cash Payments	110	120	120	130	130	130	130	120	120	120	110	110	1,450
Debt Service													-
Transfers Out (PILOT, etc.)	-											135,000	135,000
<b>Total Cash Outflows</b>	<b>110</b>	<b>120</b>	<b>120</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>110</b>	<b>135,110</b>	<b>136,450</b>
End Balance	28,006	39,886	51,766	63,636	75,506	86,376	98,246	110,126	122,006	133,886	144,776	20,666	20,666
<b>Cash Inflows/Outflows</b>	<b>\$ 10,890</b>	<b>\$ 11,880</b>	<b>\$ 11,880</b>	<b>\$ 11,870</b>	<b>\$ 11,870</b>	<b>\$ 10,870</b>	<b>\$ 11,870</b>	<b>\$ 11,880</b>	<b>\$ 11,880</b>	<b>\$ 11,880</b>	<b>\$ 10,890</b>	<b>\$ (124,110)</b>	<b>\$ 3,550</b>
<b>Library Fund 115</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 5,800	\$ 8,125	\$ 6,150	\$ 41,600	\$ 43,800	\$ 110,000	\$ 120,000	\$ 83,088	\$ 25,300	\$ 16,200	\$ 6,300	\$ 3,830	\$ 470,193
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>5,800</b>	<b>8,125</b>	<b>6,150</b>	<b>41,600</b>	<b>43,800</b>	<b>110,000</b>	<b>120,000</b>	<b>83,088</b>	<b>25,300</b>	<b>16,200</b>	<b>6,300</b>	<b>3,830</b>	<b>470,193</b>
Beg Cash Balance	309,875	282,675	257,800	226,950	231,550	240,992	312,992	385,992	433,080	412,380	389,580	353,880	309,875
<b>Available Cash</b>	<b>315,675</b>	<b>290,800</b>	<b>263,950</b>	<b>268,550</b>	<b>275,350</b>	<b>350,992</b>	<b>432,992</b>	<b>469,080</b>	<b>458,380</b>	<b>428,580</b>	<b>395,880</b>	<b>357,710</b>	<b>780,068</b>
Cash Payments	33,000	33,000	37,000	37,000	34,358	38,000	47,000	36,000	46,000	39,000	42,000	33,000	455,358
Debt Service													-
Transfers Out (PILOT, etc.)												3,000	3,000
<b>Total Cash Outflows</b>	<b>33,000</b>	<b>33,000</b>	<b>37,000</b>	<b>37,000</b>	<b>34,358</b>	<b>38,000</b>	<b>47,000</b>	<b>36,000</b>	<b>46,000</b>	<b>39,000</b>	<b>42,000</b>	<b>36,000</b>	<b>458,358</b>
End Balance	282,675	257,800	226,950	231,550	240,992	312,992	385,992	433,080	412,380	389,580	353,880	321,710	321,710
<b>Cash Inflows/Outflows</b>	<b>\$ (27,200)</b>	<b>\$ (24,875)</b>	<b>\$ (30,850)</b>	<b>\$ 4,600</b>	<b>\$ 9,442</b>	<b>\$ 72,000</b>	<b>\$ 73,000</b>	<b>\$ 47,088</b>	<b>\$ (20,700)</b>	<b>\$ (22,800)</b>	<b>\$ (35,700)</b>	<b>\$ (32,170)</b>	<b>\$ 11,835</b>

Attachment I-2

Cash Flow Statement - Franklin County FY 2023

<b>Solid Waste Fund 116</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 30,000	\$ 55,000	\$ 50,000	\$ 255,245	\$ 300,000	\$ 600,000	\$ 600,000	\$ 500,000	\$ 128,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 2,743,245
Loan Proceeds													-
Transfers In (Operational & Debt)													-
<b>Total Cash Inflows</b>	<b>30,000</b>	<b>55,000</b>	<b>50,000</b>	<b>255,245</b>	<b>300,000</b>	<b>600,000</b>	<b>600,000</b>	<b>500,000</b>	<b>128,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>2,743,245</b>
Beg Cash Balance	1,268,177	1,088,177	968,177	538,177	583,422	81,089	506,089	931,089	1,256,089	1,209,089	1,109,089	1,009,089	1,268,177
<b>Available Cash</b>	<b>1,298,177</b>	<b>1,143,177</b>	<b>1,018,177</b>	<b>793,422</b>	<b>883,422</b>	<b>681,089</b>	<b>1,106,089</b>	<b>1,431,089</b>	<b>1,384,089</b>	<b>1,284,089</b>	<b>1,184,089</b>	<b>1,084,089</b>	<b>4,011,422</b>
Cash Payments	210,000	175,000	480,000	210,000	802,333	175,000	175,000	175,000	175,000	175,000	175,000	200,000	3,127,333
Debt Service													-
Transfers Out (PILOT, etc.)												3,803	3,803
<b>Total Cash Outflows</b>	<b>210,000</b>	<b>175,000</b>	<b>480,000</b>	<b>210,000</b>	<b>802,333</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>203,803</b>	<b>3,131,136</b>
<b>End Balance</b>	<b>1,088,177</b>	<b>968,177</b>	<b>538,177</b>	<b>583,422</b>	<b>81,089</b>	<b>506,089</b>	<b>931,089</b>	<b>1,256,089</b>	<b>1,209,089</b>	<b>1,109,089</b>	<b>1,009,089</b>	<b>880,286</b>	<b>880,286</b>
<b>Cash Inflows/Outflows</b>	<b>\$ (180,000)</b>	<b>\$ (120,000)</b>	<b>\$ (430,000)</b>	<b>\$ 45,245</b>	<b>\$ (502,333)</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 325,000</b>	<b>\$ (47,000)</b>	<b>\$ (100,000)</b>	<b>\$ (100,000)</b>	<b>\$ (128,803)</b>	<b>\$ (387,891)</b>
<b>Local Purpose Fund 120</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 50,000	\$ 50,000	\$ 50,000	\$ 80,000	\$ 80,000	\$ 200,000	\$ 200,000	\$ 109,259	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 1,059,259
Loan Proceeds													-
Transfers In (Operational & Debt)													-
<b>Total Cash Inflows</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>80,000</b>	<b>80,000</b>	<b>200,000</b>	<b>200,000</b>	<b>109,259</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>1,059,259</b>
Beg Cash Balance	885,877	895,877	945,377	994,877	1,074,077	1,153,277	1,078,277	1,276,277	1,384,526	1,443,926	1,228,926	1,288,326	885,877
<b>Available Cash</b>	<b>935,877</b>	<b>945,877</b>	<b>995,377</b>	<b>1,074,877</b>	<b>1,154,077</b>	<b>1,353,277</b>	<b>1,278,277</b>	<b>1,385,536</b>	<b>1,444,526</b>	<b>1,503,926</b>	<b>1,288,926</b>	<b>1,348,326</b>	<b>1,945,136</b>
Cash Payments	40,000	500	500	800	800	275,000	2,000	1,010	600	275,000	600	134,690	731,500
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>40,000</b>	<b>500</b>	<b>500</b>	<b>800</b>	<b>800</b>	<b>275,000</b>	<b>2,000</b>	<b>1,010</b>	<b>600</b>	<b>275,000</b>	<b>600</b>	<b>134,690</b>	<b>731,500</b>
<b>End Balance</b>	<b>895,877</b>	<b>945,377</b>	<b>994,877</b>	<b>1,074,077</b>	<b>1,153,277</b>	<b>1,078,277</b>	<b>1,276,277</b>	<b>1,384,526</b>	<b>1,443,926</b>	<b>1,228,926</b>	<b>1,288,326</b>	<b>1,213,636</b>	<b>1,213,636</b>
<b>Cash Inflows/Outflows</b>	<b>\$ 10,000</b>	<b>\$ 49,500</b>	<b>\$ 49,500</b>	<b>\$ 79,200</b>	<b>\$ 79,200</b>	<b>\$ (75,000)</b>	<b>\$ 198,000</b>	<b>\$ 108,249</b>	<b>\$ 59,400</b>	<b>\$ (215,000)</b>	<b>\$ 59,400</b>	<b>\$ (74,690)</b>	<b>\$ 327,759</b>
<b>Drug Control Fund 122</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 35,000	\$ 2,500	\$ 200	\$ 2,375	\$ 4,600	\$ 700	\$ 2,600	\$ 3,000	\$ 1,700	\$ 1,000	\$ 700	\$ 1,200	\$ 55,575
Loan Proceeds													-
Transfers In (Operational & Debt)													-
<b>Total Cash Inflows</b>	<b>35,000</b>	<b>2,500</b>	<b>200</b>	<b>2,375</b>	<b>4,600</b>	<b>700</b>	<b>2,600</b>	<b>3,000</b>	<b>1,700</b>	<b>1,000</b>	<b>700</b>	<b>1,200</b>	<b>55,575</b>
Beg Cash Balance	96,322	129,522	124,022	117,422	112,797	110,397	104,097	105,697	87,372	87,772	85,372	80,772	96,322
<b>Available Cash</b>	<b>131,322</b>	<b>132,022</b>	<b>124,222</b>	<b>119,797</b>	<b>117,397</b>	<b>111,097</b>	<b>106,697</b>	<b>108,697</b>	<b>89,072</b>	<b>88,772</b>	<b>86,072</b>	<b>81,972</b>	<b>151,897</b>
Cash Payments	1,800	8,000	6,800	7,000	7,000	7,000	1,000	21,325	1,300	3,400	5,300	2,400	72,325
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>1,800</b>	<b>8,000</b>	<b>6,800</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>1,000</b>	<b>21,325</b>	<b>1,300</b>	<b>3,400</b>	<b>5,300</b>	<b>2,400</b>	<b>72,325</b>
<b>End Balance</b>	<b>129,522</b>	<b>124,022</b>	<b>117,422</b>	<b>112,797</b>	<b>110,397</b>	<b>104,097</b>	<b>105,697</b>	<b>87,372</b>	<b>87,772</b>	<b>85,372</b>	<b>80,772</b>	<b>79,572</b>	<b>79,572</b>
<b>Cash Inflows/Outflows</b>	<b>\$ 33,200</b>	<b>\$ (5,500)</b>	<b>\$ (6,600)</b>	<b>\$ (4,625)</b>	<b>\$ (2,400)</b>	<b>\$ (6,300)</b>	<b>\$ 1,600</b>	<b>\$ (18,325)</b>	<b>\$ 400</b>	<b>\$ (2,400)</b>	<b>\$ (4,600)</b>	<b>\$ (1,200)</b>	<b>\$ (16,750)</b>



Attachment I-2

Cash Flow Statement - Franklin County FY 2023

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 270,000	\$ 270,000	\$ 859,377	\$ 316,370	\$ 325,000	\$ 400,000	\$ 400,000	\$ 350,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 4,150,747
Loan Proceeds													-
Transfers In (Operational & Debt)	-			-			-			-			-
<b>Total Cash Inflows</b>	<b>270,000</b>	<b>270,000</b>	<b>859,377</b>	<b>316,370</b>	<b>325,000</b>	<b>400,000</b>	<b>400,000</b>	<b>350,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>4,150,747</b>
Beg Cash Balance	4,086,896	4,006,896	3,702,306	4,263,683	3,775,160	3,808,160	4,040,160	4,272,160	4,442,160	4,424,160	4,386,964	4,098,161	4,086,896
<b>Available Cash</b>	<b>4,356,896</b>	<b>4,276,896</b>	<b>4,561,683</b>	<b>4,580,053</b>	<b>4,100,160</b>	<b>4,208,160</b>	<b>4,440,160</b>	<b>4,622,160</b>	<b>4,682,160</b>	<b>4,664,160</b>	<b>4,626,964</b>	<b>4,338,161</b>	<b>8,237,643</b>
Cash Payments	350,000	574,590	298,000	804,893	292,000	168,000	168,000	180,000	258,000	243,000	525,000	423,478	4,284,961
Debt Service							-			34,196			34,196
Transfers Out (PILOT, etc.)											3,803		3,803
<b>Total Cash Outflows</b>	<b>350,000</b>	<b>574,590</b>	<b>298,000</b>	<b>804,893</b>	<b>292,000</b>	<b>168,000</b>	<b>168,000</b>	<b>180,000</b>	<b>258,000</b>	<b>277,196</b>	<b>528,803</b>	<b>423,478</b>	<b>4,322,960</b>
<b>End Balance</b>	<b>4,006,896</b>	<b>3,702,306</b>	<b>4,263,683</b>	<b>3,775,160</b>	<b>3,808,160</b>	<b>4,040,160</b>	<b>4,272,160</b>	<b>4,442,160</b>	<b>4,424,160</b>	<b>4,386,964</b>	<b>4,098,161</b>	<b>3,914,683</b>	<b>3,914,683</b>
<b>Cash Inflows/Outflows</b>	<b>\$ (80,000)</b>	<b>\$ (304,590)</b>	<b>\$ 561,377</b>	<b>\$ (488,523)</b>	<b>\$ 33,000</b>	<b>\$ 232,000</b>	<b>\$ 232,000</b>	<b>\$ 170,000</b>	<b>\$ (18,000)</b>	<b>\$ (37,196)</b>	<b>\$ (288,803)</b>	<b>\$ (183,478)</b>	<b>\$ (172,213)</b>
School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 700,000	\$ 3,500,000	\$ 4,400,000	\$ 4,350,849	\$ 4,500,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 3,510,000	\$ 3,600,000	\$ 2,152,392	\$ 4,056,000	\$ 48,769,241
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>700,000</b>	<b>3,500,000</b>	<b>4,400,000</b>	<b>4,350,849</b>	<b>4,500,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>3,510,000</b>	<b>3,600,000</b>	<b>2,152,392</b>	<b>4,056,000</b>	<b>48,769,241</b>
Beg Cash Balance	14,307,800	13,207,800	14,507,800	14,907,800	15,258,649	15,758,649	17,758,649	19,758,649	21,758,649	21,268,649	20,868,649	19,021,041	14,307,800
<b>Available Cash</b>	<b>15,007,800</b>	<b>16,707,800</b>	<b>18,907,800</b>	<b>19,258,649</b>	<b>19,758,649</b>	<b>21,758,649</b>	<b>23,758,649</b>	<b>25,758,649</b>	<b>25,268,649</b>	<b>24,868,649</b>	<b>23,021,041</b>	<b>23,077,041</b>	<b>63,077,041</b>
Cash Payments	1,800,000	2,200,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	9,823,953	49,823,953
Debt Service				-									-
Transfers Out (PILOT, etc.)	-												-
<b>Total Cash Outflows</b>	<b>1,800,000</b>	<b>2,200,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>9,823,953</b>	<b>49,823,953</b>
<b>End Balance</b>	<b>13,207,800</b>	<b>14,507,800</b>	<b>14,907,800</b>	<b>15,258,649</b>	<b>15,758,649</b>	<b>17,758,649</b>	<b>19,758,649</b>	<b>21,758,649</b>	<b>21,268,649</b>	<b>20,868,649</b>	<b>19,021,041</b>	<b>13,253,088</b>	<b>13,253,088</b>
<b>Cash Inflows/Outflows</b>	<b>\$ (1,100,000)</b>	<b>\$ 1,300,000</b>	<b>\$ 400,000</b>	<b>\$ 350,849</b>	<b>\$ 500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ (490,000)</b>	<b>\$ (400,000)</b>	<b>\$ (1,847,608)</b>	<b>\$ (5,767,953)</b>	<b>\$ (1,054,712)</b>
School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 60,000	\$ 32,104	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 1,892,104
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>60,000</b>	<b>32,104</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>1,892,104</b>
Beg Cash Balance	1,088,302	1,116,197	968,301	968,301	968,301	968,301	968,301	968,301	968,301	968,301	968,301	968,301	1,088,302
<b>Available Cash</b>	<b>1,148,302</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>1,148,301</b>	<b>2,980,406</b>
Cash Payments	32,105	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	59,999	1,892,104
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>32,105</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>59,999</b>	<b>1,892,104</b>
<b>End Balance</b>	<b>1,116,197</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>968,301</b>	<b>1,088,302</b>	<b>1,088,302</b>
<b>Cash Inflows/Outflows</b>	<b>\$ 27,895</b>	<b>\$ (147,896)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,001</b>

Attachment I-2

Cash Flow Statement - Franklin County FY 2023

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 10,000	\$ 306,129	\$ 350,000	\$ 450,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 3,916,129
Loan Proceeds													-
Transfers In (Operational & Debt)													-
<b>Total Cash Inflows</b>	<b>10,000</b>	<b>306,129</b>	<b>350,000</b>	<b>450,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>3,916,129</b>
Beg Cash Balance	5,132,938	4,776,809	4,872,938	4,892,938	5,012,938	5,032,938	5,052,938	5,072,938	5,092,938	5,112,938	5,132,938	5,142,938	5,132,938
<b>Available Cash</b>	<b>5,142,938</b>	<b>5,082,938</b>	<b>5,222,938</b>	<b>5,342,938</b>	<b>5,362,938</b>	<b>5,382,938</b>	<b>5,402,938</b>	<b>5,422,938</b>	<b>5,442,938</b>	<b>5,462,938</b>	<b>5,482,938</b>	<b>5,492,938</b>	<b>9,049,067</b>
Cash Payments	366,129	210,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	340,000	360,000	3,916,129
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>366,129</b>	<b>210,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>340,000</b>	<b>360,000</b>	<b>3,916,129</b>
End Balance	4,776,809	4,872,938	4,892,938	5,012,938	5,032,938	5,052,938	5,072,938	5,092,938	5,112,938	5,132,938	5,142,938	5,132,938	5,132,938
<b>Cash Inflows/Outflows</b>	<b>\$ (356,129)</b>	<b>\$ 96,129</b>	<b>\$ 20,000</b>	<b>\$ 120,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>	<b>\$ (10,000)</b>	<b>\$ -</b>
General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 15,000	\$ 140,000	\$ 140,000	\$ 250,000	\$ 1,100,000	\$ 1,200,000	\$ 1,060,126	\$ 1,200,000	\$ 300,000	\$ 200,000	\$ 300,000	\$ 200,000	\$ 6,105,126
Loan Proceeds													-
Transfers In (Operational & Debt)												135,000	135,000
<b>Total Cash Inflows</b>	<b>15,000</b>	<b>140,000</b>	<b>140,000</b>	<b>250,000</b>	<b>1,100,000</b>	<b>1,200,000</b>	<b>1,060,126</b>	<b>1,200,000</b>	<b>300,000</b>	<b>200,000</b>	<b>300,000</b>	<b>335,000</b>	<b>6,240,126</b>
Beg Cash Balance	3,289,537	3,301,037	3,437,537	3,574,037	3,047,153	3,834,198	5,002,198	6,053,824	7,234,324	7,528,824	3,344,984	3,640,484	3,289,537
<b>Available Cash</b>	<b>3,304,537</b>	<b>3,441,037</b>	<b>3,577,537</b>	<b>3,824,037</b>	<b>4,147,153</b>	<b>5,034,198</b>	<b>6,062,324</b>	<b>7,253,824</b>	<b>7,534,324</b>	<b>7,728,824</b>	<b>3,644,984</b>	<b>3,975,484</b>	<b>9,529,663</b>
Cash Payments	3,500	3,500	3,500	5,000	10,500	32,000	8,500	19,500	5,500	4,500	4,500	4,500	105,000
Debt Service	-	-	-	771,884	302,455	-	-	-	-	4,379,340	-	-	5,453,678
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>776,884</b>	<b>312,955</b>	<b>32,000</b>	<b>8,500</b>	<b>19,500</b>	<b>5,500</b>	<b>4,383,840</b>	<b>4,500</b>	<b>4,500</b>	<b>5,558,679</b>
End Balance	3,301,037	3,437,537	3,574,037	3,047,153	3,834,198	5,002,198	6,053,824	7,234,324	7,528,824	3,344,984	3,640,484	3,970,984	3,970,984
<b>Cash Inflows/Outflows</b>	<b>\$ 11,500</b>	<b>\$ 136,500</b>	<b>\$ 136,500</b>	<b>\$ (526,884)</b>	<b>\$ 787,045</b>	<b>\$ 1,168,000</b>	<b>\$ 1,051,626</b>	<b>\$ 1,180,500</b>	<b>\$ 294,500</b>	<b>\$ (4,183,840)</b>	<b>\$ 295,500</b>	<b>\$ 330,500</b>	<b>\$ 681,447</b>

Attachment I-2

Cash Flow Statement - Franklin County FY 2023

<b>Education Capital Proj. Fund 177</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ 150	\$ 125	\$ 105	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	1,235
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>150</b>	<b>125</b>	<b>105</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>1,235</b>
Beg Cash Balance	854,276	754,426	654,551	554,656	479,751	439,846	439,941	440,036	440,131	440,226	440,321	440,416	854,276
<b>Available Cash</b>	<b>854,426</b>	<b>754,551</b>	<b>654,656</b>	<b>554,751</b>	<b>479,846</b>	<b>439,941</b>	<b>440,036</b>	<b>440,131</b>	<b>440,226</b>	<b>440,321</b>	<b>440,416</b>	<b>440,511</b>	<b>855,511</b>
Cash Payments	100,000	100,000	100,000	75,000	40,000	-	-	-	-	-	-	-	415,000
Debt Service													-
Transfers Out (PILOT, etc.)													-
<b>Total Cash Outflows</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,000</b>
End Balance	754,426	654,551	554,656	479,751	439,846	439,941	440,036	440,131	440,226	440,321	440,416	440,511	440,511
<b>Cash Inflows/Outflows</b>	<b>\$ (99,850)</b>	<b>\$ (99,875)</b>	<b>\$ (99,895)</b>	<b>\$ (74,905)</b>	<b>\$ (39,905)</b>	<b>\$ 95</b>	<b>\$ 95</b>	<b>\$ 95</b>	<b>\$ 95</b>	<b>\$ 95</b>	<b>\$ 95</b>	<b>\$ 95</b>	<b>\$ (413,765)</b>
<b>Other Capital Projects Fund 178</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Total</b>
Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Loan Proceeds	-												-
Transfers In (Operational & Debt)	-												-
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beg Cash Balance	8,610	8,610	8,610	-	-	-	-	-	-	-	-	-	8,610
<b>Available Cash</b>	<b>8,610</b>	<b>8,610</b>	<b>8,610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,610</b>
Cash Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service													-
Transfers Out (PILOT, etc.)			8,610										8,610
<b>Total Cash Outflows</b>	<b>-</b>	<b>-</b>	<b>8,610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,610</b>
End Balance	8,610	8,610	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Inflows/Outflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,610)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,610)</b>

**Franklin County Government  
Capital Improvements Program Status  
Fiscal Year 2023**

**Project Title:** Paving Solid Waste Convenience Center

**Project Description:** Paving of a convenience centers

**Project Begin Date:** 1-Jul-22

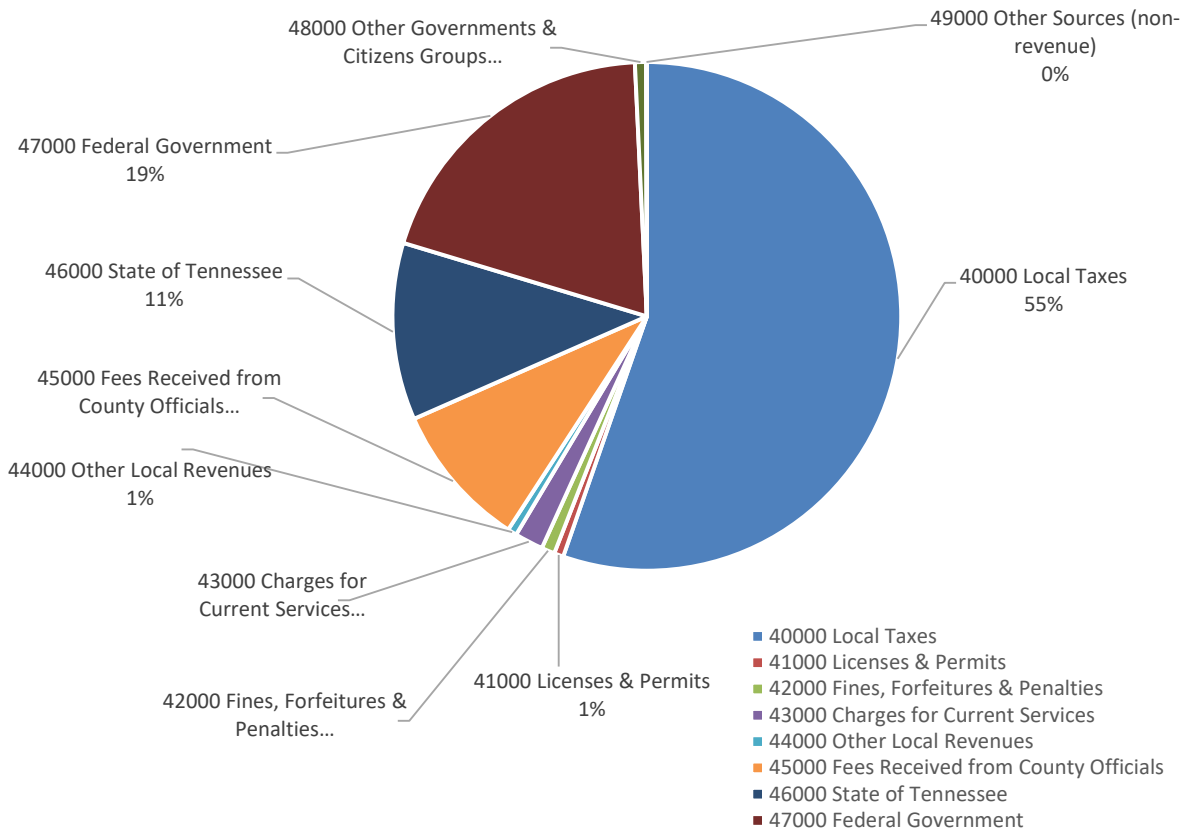
**Project End Date:** 30-Jun-23

**Initial Loan Specifications:** n/a - will be budgeted in Solid Waste and County budget as needed

**Expenditure Status:** The County Mayor and Solid Waste Director are going to work on paving the county owned sites of convenience centers and the transfer station. They intend to take at least one site per year possibly more as funds are available.

---

### County General Revenue Sources 2022/23

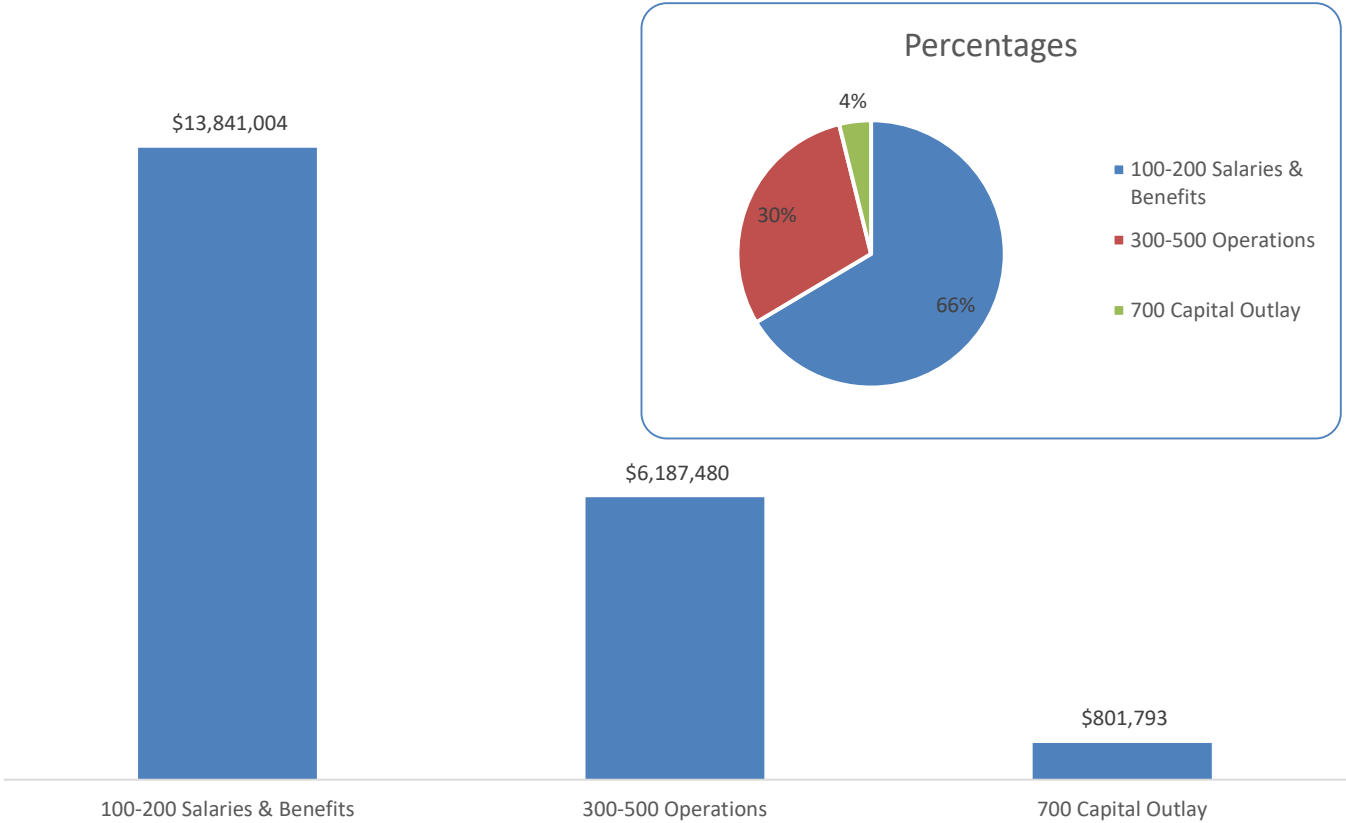


### County General Expenditures 2022/23

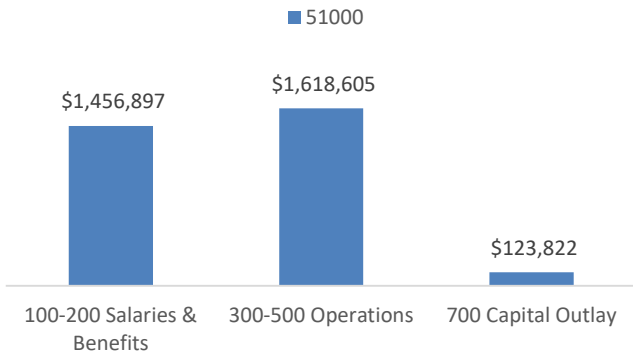


### County General Expenditure Breakdown 2022/23

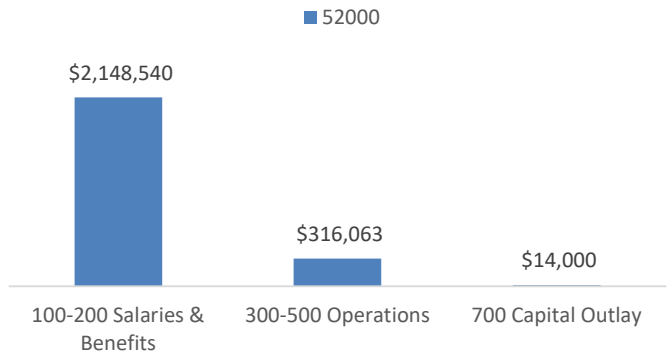
■ Total Expenditures by Category



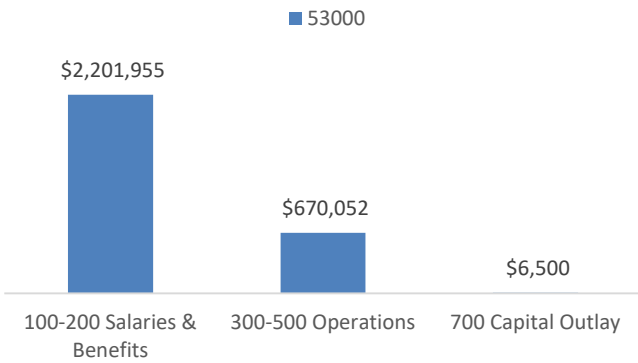
### General Government Expenditures



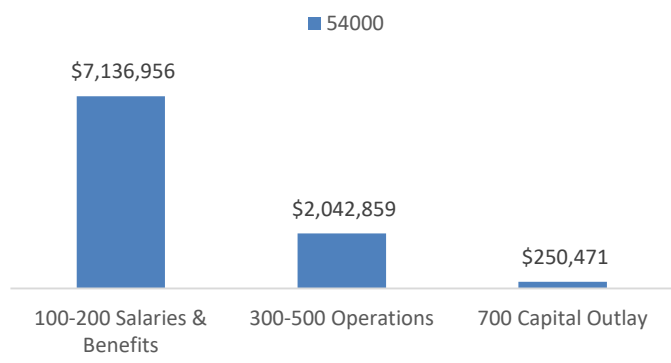
### Finance Expenditures



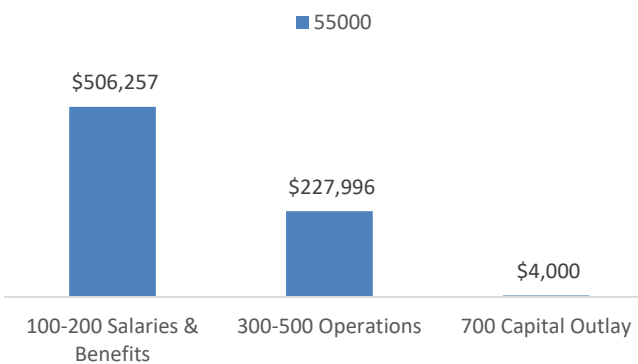
### Administration of Justice



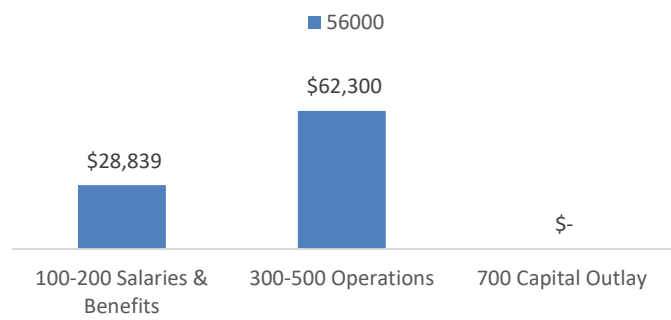
### Public Safety



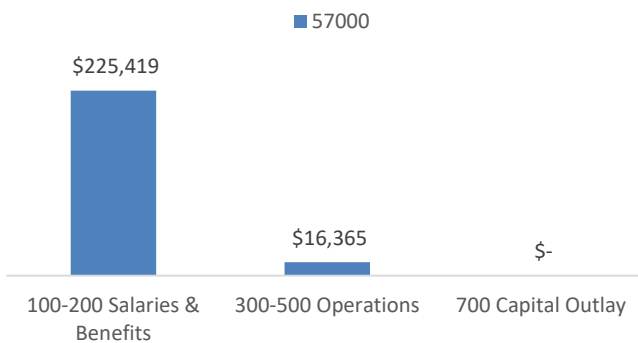
### Public Health & Welfare



### Social, Cultural & Recreational Services



### Agriculture & Natural Resources



### Other Operations

