

**Budget Documents for the Year Ending
June 30, 2024
Franklin County, Tennessee**

Presented for Approval June 19, 2023

Beautiful Tims Ford Lake

FRANKLIN COUNTY, TENNESSEE
Budget for the Year Ending June 30, 2024
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 2023/24.....	C	15
Schedule of Budgeted Debt Payments Fiscal Year 2023/24.....	D	16
Budget Summarized Categories.....	E	17 - 24
General Fund:		
Statement of Proposed Operations.....	F	25 - 47
Special Revenue Funds:		
Statement of Proposed Operations		
Courthouse and Jail Maintenance.....	G-1	48
Library Fund.....	G-2	49 - 51
Solid Waste/Sanitation.....	G-3	52 - 54
Local Purpose Tax (Rural Fire).....	G-4	55
Drug Control.....	G-5	56 - 57
Highway/Public Works.....	G-6	58 - 62
General Purpose School.....	G-7	63 - 76
Federal Projects.....	G-8	77 - 81
Central Cafeteria.....	G-9	82 - 83
Debt Service Funds:		
Statement of Proposed Operations		
General Debt Service.....	H-1	84 - 85
Supplemental Information:		
Inter-fund Transfer Information		
Transfer Summation.....	I-1	86
Cash Flow Statement.....	I-2	87 - 91
Capital Projects Information.....	J	92 - 93
Charts.....	K	94 - 96

RESOLUTION # _____

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 19th day of June, 2023, 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, 2023 and ending June 30, 2024 according to the following schedule:

General Fund	
County Commission	\$ 272,284
Beer Board	1,375
County Mayor	208,894
County Attorney	18,000
Election Commission	629,449
Register of Deeds	420,011
Planning	235,463
County Buildings	1,677,446
Other General Administration - IT	193,150
Preservation of Records	-
Property Assessor	741,693
County Trustee	386,996
County Clerk	698,720
Finance Department	972,980
Circuit Court	1,126,113
General Sessions Court	354,756
Drug Court Program	-
Chancery Court	281,316
Juvenile Court	154,134
Judicial Commissioners	295,976
Other Administration of Justice	211,156
Probation Services	191,410
Sheriff's Department	5,323,236
Administration of the Sex Offender	25,475
Jail	3,467,541
Community Reentry Program	243,827
Juvenile Services	50,500
Civil Defense	200,808
Rescue Squad	43,000
Consolidated Communications	1,113,325
County Coroner	57,500
Public Safety Grants	12,429
Other Public Safety	-
Local Health Center	33,800

Rabies & Animal Control		343,830
Ambulance Services		600,000
Other Local Health Services		185,560
Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		124,073
Other Waste Collections		56,083
Senior Citizen's Assistance		37,500
Parks and Fair Boards		52,875
Agriculture Extension		147,075
Soil Conservation		120,146
Industrial Development		121,840
Other Economic & Community Development		121,772
Airport		-
Veterans Services		119,519
Other Charges		1,043,000
Covid Grants		-
American Rescue Plan Act Grants		90,167
Capital Outlay		667,578
Transfers Out		-
Total General Fund	\$	23,522,202
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	1,450
Transfers Out		125,000
Total Courthouse Jail Maintenance Fund	\$	126,450
<u>Library Fund</u>		
Libraries	\$	463,902
Other Charges		46,600
Social, Cultural & Recreational Projects		-
Transfers Out		3,000
Total Library Fund	\$	513,502
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	4,200
Convenience Centers		424,992
Transfer Stations		2,216,225
Post closure Care Cost		11,500
Other Charges		107,100
Transfers Out		753,803
Total Solid Waste/Sanitation Fund	\$	3,517,820
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	761,000
Other Charges		17,500
Total Local Purpose (Rural Fire) Fund	\$	778,500
<u>Drug Control Fund</u>		
Drug Enforcement	\$	71,500
Other Charges		900
Total Drug Control Fund	\$	72,400

Highway/Public Works Fund

Administration	\$	427,746
Highway & Bridge Maintenance		1,233,130
Operation & Maintenance of Equipment		358,571
Quarry Operations		418,838
Other Charges		265,400
Capital Outlay		1,122,000
Principal on Debt		30,000
Interest on Debt		3,802
Transfers Out		3,803
Total Highway/Public Works Fund	\$	3,863,290

General Debt Service Fund

General Government Debt Service	\$	5,657,163
Other Uses		750,000
Total General Debt Service Fund	\$	6,407,163

General Purpose School Fund**Instruction**

Regular Instruction	\$	23,621,121
Alternative School		240,675
Special Education		4,354,679
Vocational Education		2,005,088
Student Body Education		829,845

Support Services

Attendance		243,742
Health Services		681,000
Other Support Services		1,587,415
Regular Instruction		1,600,652
Special Education		846,210
Vocational Education		175,801
Technology Department		1,198,820
Other Programs		295,590
Board of Education		1,251,993
Director of Schools		454,387
Office of the Principal		2,937,386
Fiscal Services		11,561
Human Resources		297,027
Operation of the Plant		3,933,214
Maintenance of Plant		2,007,903
Transportation		3,069,485
Central and Other		140,350

Non-Instructional Services

Community Services		606,619
Early Childhood Education		1,081,412

Capital Outlay		700,000
-----------------------	--	----------------

Debt Service		185,520
---------------------	--	----------------

Total General Purpose School Fund	\$	54,357,497
--	-----------	-------------------

Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,427,552
Special Education Program		1,118,372
Vocational Education Program		113,942

Support Services

Health Services	\$	-
Other Student Support		185,413
Regular Instruction Program		333,581
Special Education Program		216,359
Vocational Education Program		-
Operation of Plant		-
Transportation		178,879

Transfers Out	\$	-
----------------------	-----------	----------

Total Federal Projects Fund	\$	3,574,098
-----------------------------	----	-----------

Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	4,060,082
--------------	----	-----------

Total Central Cafeteria Fund	\$	4,060,082
------------------------------	----	-----------

BE IT FURTHER RESOLVED, that the Franklin County Schools' Federal Projects Fund 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, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the 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 2023-24 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, 2024.

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 2021 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2022. 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, 2024.

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, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 19th day of June, 2023.

APPROVED: _____ Original on file with signature
Chris Guess, Honorable Mayor & Commission Chair

ATTEST:

Original on file with signature
Tina Sanders, County Clerk

Resolution Sponsored by: _____ Eldridge & Schultz

Motion to Adopt: _____ Second: _____

Votes: Ayes _____ Nays: _____ Declaration: _____

**Page Reserved for
Clerk's
Certification of
Resolution**

RESOLUTION # _____

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 19th day of June, 2023, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2023 shall be \$1.7185 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$1.9768 within the remaining cities, and \$1.9953 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	\$ 0.9089	\$ 0.9089	\$ 0.9089
Library	0.0246	0.0246	0.0246
Solid Waste	0.2583	0.2583	-
Local Purpose	0.0185	-	-
Highway	0.0710	0.0710	0.0710
General Purpose School	0.6069	0.6069	0.6069
General Debt Service	0.1071	0.1071	0.1071
Education Debt Service	-	-	-
	<u>\$ 1.9953</u>	<u>\$ 1.9768</u>	<u>\$ 1.7185</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 according to T.C.A. § 67-6-712, 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 2023.

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 at least Four Thousand Five Hundred Dollars \$4,500.00 necessary for the training association, facility, & maintenance or repair of equipment; 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 19th day of June, 2023.

APPROVED: Original on file with signature
Chris Guess, Honorable County Mayor & Commission Chair

ATTEST:

Original on file with signature
Tina Sanders, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Schultz

MOTION: _____ SECOND: _____

VOTES: _____ AYES: _____ NAYS _____ PASS _____

DECLARATION: _____

**Page Reserved for
Clerk's
Certification of
Resolution**

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/23	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/24	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	\$ 9,842,214	\$ 23,132,995	\$ -	\$ 10,606	23,143,601	\$ 23,522,202	\$ -	\$ 23,522,202	\$ (378,601)	\$ 9,463,613	Yes	7.22%	
112 Courthouse Jail Maintenance	\$ 29,187	\$ 125,000	\$ -	\$ -	125,000	\$ 1,450	\$ 125,000	\$ 126,450	\$ (1,450)	\$ 27,737	Yes	0.09%	Fees Transfer Yr End
115 Library Fund	\$ 268,691	\$ 477,597	\$ -	\$ -	477,597	\$ 510,502	\$ 3,000	\$ 513,502	\$ (35,905)	\$ 232,786	Yes	8.02%	Seasonal Rev
116 Solid Waste/Sanitation	\$ 404,711	\$ 3,490,217	\$ -	\$ 750,000	4,240,217	\$ 2,764,017	\$ 753,803	\$ 3,517,820	\$ 722,398	\$ 1,127,109	Yes	6.73%	Seasonal Rev
120 Local Purpose Tax	\$ 865,130	\$ 846,663	\$ -	\$ -	846,663	\$ 778,500	\$ -	\$ 778,500	\$ 68,163	\$ 933,293	Yes	2.52%	Seasonal Rev
122 Drug Control	\$ 127,097	\$ 55,575	\$ -	\$ -	55,575	\$ 72,400	\$ -	\$ 72,400	\$ (16,825)	\$ 110,272	Yes	0.50%	Only Expend if have funds
131 Highway/Public Works	\$ 861,099	\$ 4,183,402	\$ -	\$ -	4,183,402	\$ 3,859,487	\$ 3,803	\$ 3,863,290	\$ 320,112	\$ 1,181,211	Yes	4.46%	Seasonal Rev
141 School General Fund	\$ 8,796,365	\$ 53,346,239	\$ -	\$ -	53,346,239	\$ 54,357,496	\$ -	\$ 54,357,496	\$ (1,011,257)	\$ 7,785,107	Yes	3.10%	Seasonal Rev
142 Federal Projects Fund	\$ 14,438	\$ 3,574,099	\$ -	\$ -	3,574,099	\$ 3,574,099	\$ -	\$ 3,574,099	\$ (0)	\$ 14,438	Yes	1.68%	Based on Reimbursement
143 School Cafeteria Fund	\$ 5,645,477	\$ 4,060,082	\$ -	\$ -	4,060,082	\$ 4,060,082	\$ -	\$ 4,060,082	\$ -	\$ 5,645,477	Yes	0.45%	
151 General Debt Service	\$ 3,952,970	\$ 5,300,152	\$ -	\$ 875,000	6,175,152	\$ 5,657,163	\$ 750,000	\$ 6,407,163	\$ (232,012)	\$ 3,720,958	Yes	11.99%	Yes, planned shortage
Totals	\$ 30,807,378	\$ 98,592,020	\$ -	\$ 1,635,606	100,227,626	\$ 99,157,399	\$ 1,635,606	\$ 100,793,005	\$ (565,378)	\$ 30,242,000			

Detailed Budget

Fund	Estimated Beginning Cash 7/1/2023	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 6/30/2024	Ending Cash as a Percent of Expenditures
101 General	\$ 16,473,150	\$ 23,132,995	\$ -	\$ 10,606	\$ 23,143,601	\$ 23,522,203	\$ -	\$ 23,522,203	\$ (378,601)	\$ 16,094,548	68.42%
112 Courthouse Jail Maintenance	\$ 19,700	125,000	-	-	125,000	1,450	125,000	126,450	(1,450)	18,250	14.43%
115 Library Fund	\$ 300,000	477,597	-	-	477,597	510,502	3,000	513,502	(35,905)	264,095	51.43%
116 Solid Waste/Sanitation	\$ 1,300,000	3,490,217	-	750,000	4,240,217	2,764,017	753,803	3,517,820	722,398	2,352,397	66.87%
120 Local Purpose Tax	\$ 1,355,000	846,663	-	-	846,663	778,500	-	778,500	68,163	1,423,163	182.81%
122 Drug Control	\$ 127,000	55,575	-	-	55,575	72,400	-	72,400	(16,825)	110,175	152.17%
131 Highway/Public Works	\$ 2,280,000	4,183,402	-	-	4,183,402	3,859,487	3,803	3,863,290	320,112	2,600,112	67.30%
141 School General Fund	\$ 13,480,000	53,346,239	-	-	53,346,239	54,357,497	-	54,357,497	(1,011,257)	12,468,742	22.94%
142 Federal Projects Fund	\$ 990,000	3,574,099	-	-	3,574,099	3,574,099	-	3,574,099	(0)	990,000	27.70%
143 School Cafeteria Fund	\$ 5,290,000	4,060,082	-	-	4,060,082	4,060,082	-	4,060,082	-	5,290,000	130.29%
151 General Debt Service	\$ 4,435,000	5,300,152	-	875,000	6,175,152	6,407,163	750,000	7,157,163	(982,012)	4,202,988	58.72%
Totals	\$ 46,049,850	\$ 98,592,021	\$ -	\$ 1,635,606	\$ 100,227,627	\$ 99,907,400	\$ 1,635,606	\$ 101,543,006	\$ (1,315,379)	\$ 45,814,471	

Fund 151: Gen Debt Service	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2023	\$ 58,470,000	\$ 20,564,013	\$ 79,034,013
Less Budgeted Debt Payments 2024	3,393,448	2,162,115	5,555,563
Difference	\$ 55,076,552	\$ 18,401,898	\$ 73,478,450

Statement of Estimated Revenue from Current Property Taxes
2023 Assessments Based upon Estimated Assessed Value of:

\$	1,677,854,185	Common Rate
\$	1,143,541,559	Solid Waste
\$	892,292,359	Rural Fire
\$	3,713,688,103	Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.00%	Net Estimated Collection of Taxes
101 County General (+0.1587)	0.9089	15,250,017	305,000	14,945,016
115 Library (-0.0002)	0.0246	412,752	8,255	404,497
116 Solid Waste/Sanitation (Request +0.10)	0.2583	2,953,768	59,075	2,894,692
120 Local Purpose Tax ** (-0.03)	0.0185	165,074	3,301	161,773
131 Highway/Public Works (Request \$0.03)	0.0710	1,191,276	23,826	1,167,451
141 General Purpose School (-0.0785)	0.6069	10,182,897	203,658	9,979,239
151 General Debt Service (-0.06)	0.1071	1,796,982	35,940	1,761,042
	\$1.9953/1.9768			
Total	1.7185	\$ 31,952,766	\$ 639,055	\$ 31,313,711

Total Outside Cities \$ 1.9953
Total Cities Except Sewanee, Winchester, Tullahoma 1.9768 (Common Rate excluding Rural Fire Rate)
Total Sewanee, Winchester, Tullahoma 1.7185 (Common Rate excluding Solid Waste & Rural Fire Rate)

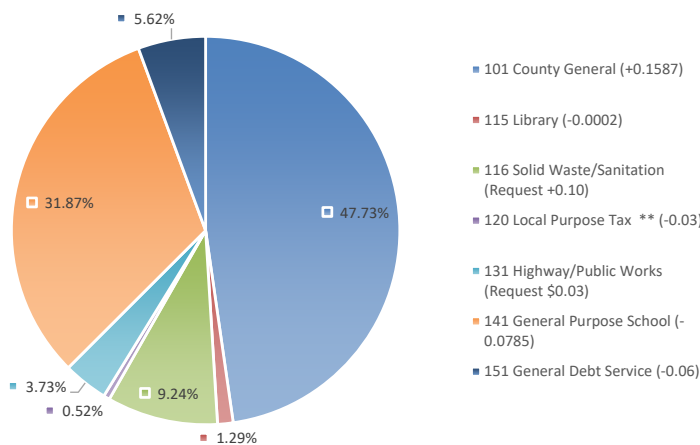
* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.1543 for remainder of county.

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

Value of Penny	2023	2022	Change in Value
Common Rate Value	\$ 164,430	\$ 162,844	\$ 1,586
*Solid Waste Value	\$ 112,067	\$ 112,113	\$ (46)
**Rural Fire Value	\$ 87,445	\$ 85,644	\$ 1,801

Tax Rate Compared PY	2023	2022	Increase
Common Rate	\$ 1.9953	\$ 1.8753	\$ 0.1200
Solid Waste Rate	\$ 1.9768	\$ 1.8268	\$ 0.1500
Rural Fire Rate	\$ 1.7185	\$ 1.6685	\$ 0.0500

Percentage of Property Tax By Fund



Franklin County, TN - Sales Tax Analysis

Fiscal Year	School General Fund 141			Debt Service Fund 151			Combined Funds			Increase	Perc
	Budget	Audit	Difference	Budget	Audit	Difference	Budget	Audit	Difference	From PY	Increase
FY23	\$ 7,090,000	\$ 7,511,000	\$ (421,000)	\$ 1,772,290	\$ 1,772,290	\$ (1,772,290)	\$ 8,862,290	\$ 9,283,290	\$ (421,000)	\$ 494,093	5.62%
FY22	\$ 5,872,000	\$ 7,134,456	\$ (1,262,456)	\$ 1,150,000	\$ 1,654,741	\$ 117,549	\$ 7,022,000	\$ 8,789,197	\$ (1,767,197)	\$ 1,095,583	14.24%
FY21	\$ 5,030,119	\$ 6,307,430	\$ (1,277,311)	\$ 1,030,000	\$ 1,386,184	\$ (356,184)	\$ 6,060,119	\$ 7,693,614	\$ (1,633,495)	\$ 1,379,657	21.85%
FY20	\$ 4,892,328	\$ 5,359,609	\$ (467,281)	\$ 1,030,000	\$ 954,348	\$ 75,652	\$ 5,922,328	\$ 6,313,957	\$ (391,629)	\$ 314,312	5.24%
FY19	\$ 4,627,000	\$ 5,030,119	\$ (403,119)	\$ 850,000	\$ 969,526	\$ (119,526)	\$ 5,477,000	\$ 5,999,645	\$ (522,645)	\$ 431,263	7.74%
FY18	\$ 4,627,000	\$ 4,706,190	\$ (79,190)	\$ 850,000	\$ 862,192	\$ (12,192)	\$ 5,477,000	\$ 5,568,382	\$ (91,382)	\$ 127,314	2.34%
FY17	\$ 4,300,600	\$ 4,611,733	\$ (311,133)	\$ 760,000	\$ 829,335	\$ (69,335)	\$ 5,060,600	\$ 5,441,068	\$ (380,468)	\$ 328,227	6.42%
FY16	\$ 3,930,600	\$ 4,412,267	\$ (481,667)	\$ 1,064,000	\$ 700,574	\$ 363,426	\$ 4,994,600	\$ 5,112,841	\$ (118,241)		

* Estimated Figures

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2023-2024**

GO Bonds

<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/23</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2023-24</u>	<u>Interest Due in FY 2023-24</u>	<u>Total Debt Service for FY 2023-24</u>
Jail Expansion Bond & Misc. Equip Dec 2017	-	\$ 5,515,000	Gen. Debt	\$ 445,000	\$ 220,950	\$ 665,950
Jail Expansion Bond Series June 2017	-	5,810,000	Gen. Debt	550,000	202,600	752,600
Judicial Ctr Refund 1 Bonds -- Series 2017	-	1,030,000	Gen. Debt	55,000	33,956	88,956
*County CON TRANE Efficiency Project --2023	-	-	Gen. Debt	300,000	120,000	420,000
School GO Bond -- Series 2019	-	44,180,000	Gen. Debt - Educ	1,440,000	757,784	2,197,784
School Capital Refund -- Series 2017	-	240,000	Gen. Debt - Educ	240,000	12,000	252,000
*CON 12YR for Jail Expansion - Series 2019	-	1,405,000	Gen Debt	160,000	41,167	201,167
*CON 10YR for Hwy Equip - Series 2021	-	290,000	Gen Debt	30,000	3,802	33,802
TOTAL GO BONDS	\$ -	\$ 58,470,000		\$ 3,220,000	\$ 1,392,259	\$ 4,612,259

State EESI Loan Program - Gen Debt Paying - School General Reimbursing

School EESI State Loan-- 2023 (\$2,508,981)	-	2,508,981.00	GP School	173,448.00	12,072.00	185,520.00
TOTAL OTHER LOAN	\$ -	\$ 2,508,981.00		\$ 173,448.00	\$ 12,072.00	\$ 185,520.00

Debt Service by Fund

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 3,220,000	\$ 1,392,259	\$ 4,612,259
Education Debt Service Fund **Closing Fund**	0	0	0
General Fund	0	0	0
Highway/Public Works Fund	0	0	0
School GP Fund	173,448	12,072	185,520
School Federal Projects Fund	-	-	-
	\$ 3,393,448	\$ 1,404,331	\$ 4,797,779

Debt Service By Function

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 1,469,194	\$ 598,412	\$ 2,067,605
Public Health	29,059	14,428	43,487
Education	1,853,448	781,856	2,635,304
Highway	41,748	9,635	51,383
Administration	0	0	0
	\$ 3,393,448	\$ 1,404,331	\$ 4,797,779

Notes:

*Unauthorized - County is possibly in FY24 embarking on a TRANE Energy Efficiency Project - Debt is Estimated

*Tax Anticipation Inter-fund Loan from General Debt Fund to Solid Waste Fund in July

Population (Source: US Bureau of Census)

	<u>Franklin Co</u>	<u>Tennessee</u>
2016 US Census	41,518	6,651,277
2017 US Census	41,623	6,714,748
2018 US Census	41,935	6,778,180
2019 US Census	42,208	6,830,325
2020 US Census	41,999	6,910,840
2021 US Census	42,528	6,975,218
2022 US Census - Estimated	43,942	7,051,339

Per Capita Debt Ratios 2019

O/S Debt	\$677.40
Gross Direct Debt	677.40
Net Direct Debt	1,672.96
Total Net Overlapping Debt	63.18
Overall Net Debt	1,736.14

Debt Ratios 2019

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt To	2.83%	0.78%
Net Direct Debt to	7.00%	1.91%
Total Net Overlapping Debt to	0.26%	0.07%
Overall Net Debt to	7.26%	1.99%

Current Financial Rating Aa3 (Moody's Rating)

Schedule of Budgeted Debt Payments
Fiscal Year 2023/24
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
7/1/2023	Solid Waste 2023-Interfund	\$ 750,000	\$ -	\$ 750,000	Tax Anticipation Interfund
11/1/2023	School Series 2019	\$ -	\$ 757,784	\$ 757,784	GO Bond
11/1/2023	Hwy Equip 2021 CON	\$ -	\$ 1,901	\$ 1,901	10 YR Capital Note
11/1/2023	**Estimated Co TRANE Proj	\$ -	\$ 60,000	\$ 60,000	*Est 12 YR Capital Note
12/1/2023	Jail Bonds 12/17 Series	\$ -	\$ 110,475	\$ 110,475	GO Bond
12/1/2023	Jail Bonds 6/17 Series	\$ -	\$ 101,300	\$ 101,300	GO Bond
12/1/2023	Jud Ctr 1 Refund 17 Series	\$ -	\$ 16,978	\$ 16,978	GO Bond
12/1/2023	School Refund 2017	\$ -	\$ 6,000	\$ 6,000	GO Bond
12/1/2023	Jail Expansion 2019 Series	\$ -	\$ 20,583	\$ 20,583	12 YR Capital Note
5/1/2024	School Series 2019	\$ 1,440,000	\$ 757,784	\$ 2,197,784	GO Bond
5/1/2024	Hwy Equip 2021 CON	\$ 30,000	\$ 1,901	\$ 31,901	10 YR Capital Note
5/1/2024	** Estimated Co TRANE Proj	\$ 300,000	\$ 60,000	\$ 360,000	*Est 12 YR Capital Note
6/1/2024	Jail Bonds 12/17 Series	\$ 445,000	\$ 110,475	\$ 555,475	GO Bond
6/1/2024	Jail Bonds 6/17 Series	\$ 550,000	\$ 101,300	\$ 651,300	GO Bond
6/1/2024	Jud Ctr 1 Refund 17 Series	\$ 55,000	\$ 16,978	\$ 71,978	GO Bond
6/1/2024	School Refund 2017	\$ 240,000	\$ 6,000	\$ 246,000	GO Bond
6/1/2024	Jail Expansion 2019 Series	\$ 160,000	\$ 20,583	\$ 180,583	12 YR Capital Note
Total Gen Debt		\$ 3,970,000	\$ 2,150,043	\$ 6,120,043	

General Debt Service Fund # 151 reimbursed from the School General Fund # 141

7/10/2023	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
8/10/2023	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
9/10/2023	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
10/10/2023	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
11/10/2023	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
12/10/2023	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
1/10/2024	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
2/10/2024	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
3/10/2024	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
4/10/2024	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
5/10/2024	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
6/10/2024	EESI Loan - TRANE/Excel	\$ 14,454	\$ 1,006	\$ 15,460	Other Loan State EESI
Total School General Fund		\$ 173,448	\$ 12,072	\$ 185,520	

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 13,519,451	\$ 13,834,945	\$ 13,565,750	\$ 16,499,566
41000	Licenses & Permits	150,096	148,600	152,225	156,500
42000	Fines, Forfeitures & Penalties	188,261	211,070	175,437	192,500
43000	Charges for Current Services	401,243	497,888	392,010	408,850
44000	Other Local Revenues	129,219	190,195	239,458	191,300
45000	Fees Received from County Officials	2,282,360	2,307,000	2,247,910	2,277,000
46000	State of Tennessee	2,906,697	3,217,694	2,994,411	3,107,554
47000	Federal Government	4,804,168	5,773,890	5,423,989	121,725
48000	Other Government & Citizens	162,524	319,225	161,917	178,000
49000	Other Sources	19,625	80,626	172,187	10,606
Total Co General Fund Revenue Category Summary		\$ 24,563,644	\$ 26,581,133	\$ 25,525,294	\$ 23,143,601
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 266,303	\$ 368,382	\$ 255,213	\$ 272,284
51220	Beer Board	966	1,125	950	1,375
51300	County Mayor	196,170	209,112	205,023	208,894
51400	County Attorney	10,800	18,000	18,000	18,000
51500	Election Commission	253,425	297,822	286,578	629,449
51600	Register of Deeds	326,482	394,290	375,467	420,011
51720	Planning	156,516	216,563	193,248	235,463
51800	County Buildings	1,340,619	1,566,794	1,524,252	1,677,446
51900	Other General Administration - IT	173,966	178,365	175,988	193,150
51910	Preservation of Records	-	973	973	-
	Finance				
52300	Property Assessor	568,526	690,448	621,212	741,693
52400	County Trustee	332,673	360,801	343,587	386,996
52500	County Clerk	607,210	638,963	525,644	698,720
52900	Finance Department	699,960	813,382	767,767	972,980
	Administration of Justice				
53100	Circuit Court	1,003,243	1,060,553	1,019,634	1,126,113
53300	General Sessions Court	317,150	336,396	330,400	354,756
53330	Drug Court Program	101,980	108,353	94,145	-
53400	Chancery Court	232,697	254,756	251,277	281,316
53500	Juvenile Court	133,129	144,787	142,821	154,134
53700	Judicial Commissioners	156,341	267,223	253,256	295,976
53900	Other Administration of Justice	452,839	769,283	304,621	211,156

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
53910	Probation Services	155,770	168,509	165,956	191,410
	Public Safety				
54110	Sheriff's Department	4,331,524	4,567,489	4,315,769	5,323,236
54160	Administration of the Sex Offender	18,428	21,925	23,658	25,475
54210	Jail	2,947,812	3,167,317	2,989,571	3,467,541
54230	Community Reentry Program	360,817	430,767	305,259	243,827
54240	Juvenile Services	7,247	50,500	29,390	50,500
54410	Civil Defense	161,024	174,466	165,843	200,808
54420	Rescue Squad	42,298	51,655	33,425	43,000
54490	Consolidated Communications	789,382	891,735	842,412	1,113,325
54610	County Coroner	39,500	57,500	29,500	57,500
54710	Public Safety Grants	40,071	86,565	59,225	12,429
54900	Other Public Safety Grants	42,131	71,000	34,200	-
	Public Health & Welfare				
55110	Local Health Center	23,670	41,752	34,725	33,800
55120	Rabies & Animal Control	250,451	291,162	285,226	343,830
55130	Ambulance Service	-	-	-	600,000
55190	Other Local Health Services	96,470	145,059	77,342	185,560
55390	Appropriation to State	-	30,646	30,646	30,646
55510	General Welfare Assistance	17,775	17,775	17,775	17,775
55731	Litter Control	92,267	116,677	104,424	124,073
55739	Other Waste Collections	38,675	52,202	49,985	56,083
	Social, Cultural & Recreational				
56300	Senior Citizen's Assistance	23,182	37,500	37,500	37,500
56700	Parks and Fair Boards	35,156	53,639	40,205	52,875
	Agricultural & Natural Resources				
57100	Agriculture Extension	106,418	139,500	130,270	147,075
57500	Soil Conservation	46,177	102,284	91,782	120,146
	Other Operations				
58120	Industrial Development	38,106	86,459	51,997	121,840
58190	Other Economic & Community Development	151,330	401,330	401,330	121,772
58220	Airport	20,621	216,000	216,000	-
58300	Veterans Services	93,767	104,862	98,573	119,519
58400	Other Charges	868,143	1,002,725	924,036	1,043,000
58805	Covid-19 Grant # 5 -	-	9,000	9,000	-
58807	Covid-19 Grant # 7 -	-	147,170	147,170	-
58831	American Rescue Plan Act Grant # 1	1,500,000	-	-	-
58833	American Rescue Plan Act Grant # 3	-	52,070	51,913	90,167
58836	American Rescue Plan Act Grant # 6	-	6,699,195	6,699,195	-

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
58842	American Rescue Plan Act Grant # B	-	75,000	75,000	-
90000	Capital Projects	682,359	1,122,764	551,862	667,578
	Total General Fund Department Exp Summary	\$ 20,351,566	\$ 29,380,571	\$ 26,810,221	\$ 23,522,202
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 138,364	\$ 140,000	\$ 123,000	\$ 125,000
	Total Crthouse Fund Revenue Category Summary	\$ 138,364	\$ 140,000	\$ 123,000	\$ 125,000
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 1,422	\$ 1,450	\$ 1,425	\$ 1,450
99100	Transfers Out	135,000	135,000	120,000	125,000
	Total Crthouse/Jail Fund Dept Exp Summary	\$ 136,422	\$ 136,450	\$ 121,425	\$ 126,450
115	Library Revenues				
40000	Local Taxes	\$ 416,308	\$ 424,748	\$ 418,000	\$ 427,642
41000	Licenses & Permits	2,142	2,110	1,825	2,150
43000	Charges for Current Services	7,956	7,900	7,275	7,750
44000	Other Local Revenues	1,621	3,180	2,990	3,055
46000	State of Tennessee	-	-	-	-
47000	Federal Government	22,843	3,372	3,372	3,500
48000	Other Government & Citizens	50,143	33,690	33,690	33,500
49000	Other Sources	-	-	-	-
	Total Library Fund Revenue Category Summary	\$ 501,013	\$ 475,000	\$ 467,152	\$ 477,597
115	Library Expenditures				
56500	Libraries	\$ 393,024	\$ 426,006	\$ 411,026	\$ 463,902
58400	Other Charges	39,162	48,245	43,240	46,600
58831	American Rescue Plan Act Grant # 1	27,192	-	-	-
91150	Social, Cultural & Recreational Projects	-	43,000	43,000	-
99100	Transfers Out	3,000	3,000	3,000	3,000
	Total Library Fund Department Exp Summary	\$ 462,378	\$ 520,251	\$ 500,266	\$ 513,502

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 1,832,562	\$ 1,860,245	\$ 1,834,785	\$ 2,981,217
41000	Licenses & Permits	13,717	13,500	11,600	12,000
43000	Charges for Current Services	165,543	152,000	149,435	124,000
44000	Other Local Revenues	295,704	256,200	255,200	255,000
46000	State of Tennessee	24,550	116,392	116,392	118,000
49000	Other Sources	50,625	1,450	1,450	1,080,000
	Total Solid Waste Fund Rev Category Summary	\$ 2,382,701	\$ 2,399,787	\$ 2,368,862	\$ 4,570,217
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 2,800	\$ 3,200	\$ 3,200	\$ 4,200
55732	Convenience Centers	368,969	399,887	392,097	424,992
55733	Transfer Stations	1,912,513	2,743,572	2,703,480	2,216,225
55770	Post-Closure Care Cost	6,827	3,000	715	11,500
58400	Other Charges	97,681	108,423	102,892	107,100
99100	Transfers Out	3,803	3,803	3,803	753,803
	Total Solid Waste Fund Department Exp Summary	\$ 2,392,593	\$ 3,261,886	\$ 3,206,187	\$ 3,517,820
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 1,022,308	\$ 1,035,134	\$ 1,073,227	\$ 822,663
41000	Licenses & Permits	24,170	24,125	23,555	24,000
49000	Other Sources	3,650	-	-	-
	Total Local Purpose Fund Rev Category Summary	\$ 1,050,128	\$ 1,059,259	\$ 1,096,782	\$ 846,663
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 1,027,918	\$ 716,500	\$ 718,500	\$ 761,000
58400	Other Charges	14,675	15,000	15,000	17,500
	Total Local Purpose Fund Dept Exp Summary	\$ 1,042,593	\$ 731,500	\$ 733,500	\$ 778,500

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 18,377	\$ 27,475	\$ 27,850	\$ 27,475
43000	Charges for Current Services	1,200	2,500	-	2,500
44000	Other Local Revenues	480	20,100	20,000	20,100
47000	Federal Government	17,102	5,000	3,870	5,000
48000	Other Government & Citizens	-	500	-	500
49000	Other Sources	36,655	-	30,000	-
	Total Drug Fund Revenue Category Summary	\$ 73,814	\$ 55,575	\$ 81,720	\$ 55,575
122	Drug Control Fund				
54150	Drug Enforcement	\$ 47,638	\$ 71,500	\$ 47,610	\$ 71,500
58400	Other Charges	175	825	900	900
	Total Drug Control Fund Dept Exp Summary	\$ 47,813	\$ 72,325	\$ 48,510	\$ 72,400
131	Highway Fund Revenues				
40000	Local Taxes	\$ 751,114	\$ 778,504	\$ 774,838	\$ 1,289,980
41000	Licenses & Permits	3,553	3,920	3,020	3,500
43000	Charges for Current Services	7,873	15,080	5,020	15,020
44000	Other Local Revenues	3,241	6,320	4,325	6,560
46000	State of Tennessee	2,864,766	3,372,557	3,373,176	2,868,342
47000	Federal Government	-	-	-	-
48000	Other Governments	-	-	-	-
49000	Other Sources	4,893	8,610	8,610	-
	Total Highway Fund Revenue Category Summary	\$ 3,635,440	\$ 4,184,991	\$ 4,168,989	\$ 4,183,402
131	Highway Fund Expenditures				
61000	Administration	\$ 345,281	\$ 373,168	\$ 354,697	\$ 427,746
62000	Highway & Bridge Maintenance	968,928	1,113,384	1,007,242	1,233,130
63100	Operation & Maintenance of Equipment	314,929	369,701	334,867	358,571
63400	Quarry Operations	407,959	376,736	346,793	418,838
65000	Other Charges	207,572	272,104	214,635	265,400
68000	Capital Outlay	874,068	3,347,335	3,174,913	1,122,000
82100	Principal on Debt	47,385	48,390	48,390	30,000
82200	Interest on Debt	6,082	5,103	5,103	3,802
99100	Transfers Out	3,803	63,803	63,803	3,803
	Total Highway Fund Department Exp Summary	\$ 3,176,007	\$ 5,969,723	\$ 5,550,442	\$ 3,863,290

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 18,675,153	\$ 19,166,479	\$ 19,166,479	\$ 18,438,500
41000	Licenses & Permits	61,803	61,880	61,880	62,160
43000	Charges for Current Services	236,326	304,125	304,125	305,000
44000	Other Local Revenue	153,200	224,690	224,690	142,056
46000	State of Tennessee	30,333,124	32,373,703	32,304,250	34,236,267
47000	Federal Government	517,754	509,300	509,300	98,000
48000	Other Government & Citizens	-	64,256	64,256	64,256
49000	Other Sources	204,479	6,304	6,304	-
	Total School Gen Fund Rev Category Summary	\$ 50,181,839	\$ 52,710,737	\$ 52,641,284	\$ 53,346,239
141	School General Fund Expenditures				
	Instruction				
71100	Regular Instruction	\$ 20,603,451	\$ 22,196,383	\$ 20,691,069	\$ 23,621,121
71150	Alternative School	194,304	222,854	219,931	240,675
71200	Special Education Program	3,642,756	3,831,500	3,831,500	4,354,679
71300	Vocational Education Program	1,522,187	4,017,955	3,740,408	2,005,088
71400	Student Body Education Prog	503,178	583,436	560,683	829,845
71600	Adult Educ Program	-	-	-	-
	Support				
72110	Attendance	\$ 250,785	\$ 258,781	\$ 219,338	\$ 243,742
72120	Health Services	290,999	655,422	501,986	681,000
72130	Other Support Services	1,212,930	1,565,420	1,412,784	1,587,415
72210	Regular Instruction	1,276,764	1,435,483	1,382,370	1,600,652
72220	Special Educ Program	675,957	866,281	866,281	846,210
72230	Vocational Educ Prog	130,120	142,775	133,933	175,801
72250	Technology Department	1,028,007	1,331,890	1,221,156	1,198,820
72290	Other Programs (OPEB ARC)	178,443	288,709	78,709	295,590
72310	Board of Education	1,028,564	1,202,300	1,076,787	1,251,993
72320	Director of Schools	311,449	394,826	343,918	454,387
72410	Office of Principals	2,698,401	2,704,440	2,634,824	2,937,386
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	265,643	276,051	271,180	297,027
72610	Operation of Plant	3,451,158	3,730,823	3,632,065	3,933,214
72620	Maintenance of Plant	1,180,169	1,537,425	1,387,998	2,007,903
72710	Transportation	2,438,774	3,187,621	2,933,739	3,069,485
72810	Central & Other	106,434	154,479	117,009	140,350
	Non-Instructional				
73100	Food Service	\$ 11,522	\$ -	\$ -	\$ -
73300	Community Services	839,951	1,172,801	886,884	606,619
73400	Early Childhood Education	999,980	932,470	986,427	1,081,412

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
	Capital Outlay & Debt Service				
76100	Capital Outlay	\$ 279,933	\$ 2,312,588	\$ 2,063,588	\$ 700,000
76901	Covid-19 Expenditures	-	-	-	-
82130	Principal Debt Service	-	-	-	173,448
82230	Interest Debt Service	-	-	-	12,072
99100	Transfers Out	1,207,746	3,621,043	3,261,043	-
	Total School Gen Fund Exp Summary	\$ 46,341,166	\$ 58,635,315	\$ 54,467,171	\$ 54,357,497
142	Federal Projects Fund Revenues		Original	Amended	
47000	Federal Government	\$ 7,962,332	\$ 1,892,105	\$ 16,600,183	\$ 3,574,098
49000	Other Sources	1,207,746	-	-	-
	Total Federal Projects Revenue Summary	9,170,078	1,892,105	16,600,183	3,574,098
142	Federal Projects Fund Expenditures		Original	Amended	
	Instruction				
71100	Regular Instruction Program	\$ 4,166,880	\$ 6,210	\$ 4,984,628	\$ 1,427,552
71200	Special Education Program	1,176,065	833,368	1,403,617	1,118,372
71300	Vocational Education Program	65,646	45,000	90,294	113,942
	Support Services				
72120	Health Services	829,142	-	312,346	-
72130	Other Student Support	94,200	34,999	532,451	185,413
72210	Regular Instruction Program	946,762	378,963	1,505,423	333,581
72220	Special Education Program	366,918	337,648	804,594	216,359
72230	Vocational Education Program	3,400	-	4,400	-
72610	Operation of Plant	34,894	-	2,691,526	-
72620	Maintenance of Plant	7,515	-	198,139	-
72710	Transportation	263,239	255,916	333,926	178,879
73100	Food Service	-	-	2,419	-
76100	Regular Capital Outlay	8,000	-	3,736,421	-
	Other Uses				
99100	Transfers Out	203,313	-	-	-
	Total Federal Projects Expenditures Summary	8,165,974	1,892,104	16,600,183	3,574,098

Fund Summary by Category/Department
Fiscal Year 2022/23

		2021-2022	2022-2023	2022-2023	2023-2024
		Actual	Amended	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues				
43000	Charges for Current Services	\$ 218,114	\$ 845,000	\$ 542,350	\$ 680,472
44000	Other Local Revenue	57,911	27,000	56,567	60,455
46000	State of Tennessee	45,271	73,119	73,119	-
47000	Federal Government	4,380,844	2,971,010	3,286,351	3,319,155
48000	Other Sources	5,000	-	-	-
	Total Centralized Cafeteria Revenue Summary	\$ 4,707,140	\$ 3,916,129	\$ 3,958,387	\$ 4,060,082
143	Centralized Cafeteria Fund Expenditures				
73100	Food Service	\$ 3,147,767	\$ 3,916,129	\$ 3,667,718	\$ 4,060,082
	Total Centralized Cafeteria Dept Exp Summary	\$ 3,147,767	\$ 3,916,129	\$ 3,667,718	\$ 4,060,082
151	General Debt Service Fund Revenues				
40000	Local Taxes	\$ 5,777,973	\$ 5,830,851	\$ 5,701,917	\$ 4,936,632
41000	Licenses & Permits	14,457	14,275	12,235	13,000
44000	Other Local Revenues	257,347	260,000	161,950	165,000
48000	Other Governments & Citizens	-	-	-	185,520
49000	Other Sources	135,000	135,000	120,000	875,000
	Total Gen Debt Service Rev Category Summary	\$ 6,184,777	\$ 6,240,126	\$ 5,996,102	\$ 6,175,152
151	General Government Debt Service				
82100	Principal on Debt	\$ 3,653,505	\$ 3,305,000	\$ 3,305,000	\$ 3,393,448
82200	Interest on Debt	2,310,413	2,148,678	2,146,581	2,162,115
82300	Other Debt Charges	88,771	105,000	93,800	101,600
99000	Other Uses	-	-	-	750,000
	Total General Debt Service Fund Exp Summary	\$ 6,052,689	\$ 5,558,678	\$ 5,545,381	\$ 6,407,163

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues and Other Sources						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 12,010,981	\$ 12,216,545	\$ 12,077,000	\$ 14,945,016	Represents \$0.9089
40120	Trustee's Collections - Prior Year	208,081	200,000	214,000	215,000	
40125	Trustee's Collections - Bankruptcy	239	700	150	300	
40130	Circuit/Clerk & Master Collections - Prior Year	153,482	260,000	166,000	200,000	
40140	Interest and Penalty	41,736	43,000	41,400	45,000	
40161	Payments in Lieu of Taxes - TVA	4,087	4,150	4,100	4,200	
40162	Payments in Lieu of Taxes - Local Utilities	43,712	43,500	42,400	43,500	
40163	Payments in Lieu of Taxes - Other	37,017	37,500	15,100	25,000	
40200	COUNTY LOCAL OPTION TAXES					
40250	Litigation Tax - General	111,741	140,600	96,750	100,000	
40270	Business Tax	551,064	540,000	531,700	540,000	
40275	Mixed Drink Tax - Local	46,804	35,000	52,900	55,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	86,107	85,500	88,100	88,100	
40330	Wholesale Beer Tax	223,899	228,000	235,750	238,000	
40390	Other Statutory Local Taxes	501	450	400	450	
	TOTAL LOCAL TAXES	\$ 13,519,451	\$ 13,834,945	\$ 13,565,750	\$ 16,499,566	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 64,919	\$ 65,000	\$ 55,000	\$ 60,000	
41500	Permits					
41510	Beer Permits	4,914	4,600	3,675	4,000	
41520	Building Permits	76,475	76,000	93,550	90,000	
41590	Other Permits	3,788	3,000	-	2,500	
	TOTAL LICENSES AND PERMITS	\$ 150,096	\$ 148,600	\$ 152,225	\$ 156,500	
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42110	Fines	\$ 5,462	\$ 5,000	\$ 1,930	\$ 2,500	
42120	Officers Costs	19,533	21,600	23,160	24,000	
42141	Drug Court Fees	1,324	2,000	1,760	2,000	
42150	Jail Fees	3,810	5,000	6,390	6,500	
42180	DUI Treatment Fines	943	1,480	1,190	1,250	
42190	Data Entry Fee - Circuit Court	1,974	2,000	2,005	2,100	
42191	Courtroom Security Fee	115	90	135	150	
42192	Victims Assistance Assessments	2,554	2,350	2,550	2,600	
42300	General Sessions Court					
42310	Fines	9,255	15,000	11,110	11,500	
42311	Fines for Littering	-	55	50	50	
42320	Officers Costs	52,664	55,500	50,450	55,500	
42330	Game and Fish Fines	971	2,450	670	1,000	
42341	Drug Court Fees	8,762	11,850	7,100	9,000	
42350	Jail Fees	19,996	21,875	15,575	20,000	
42380	DUI Treatment Fines	7,916	8,950	6,400	8,000	
42390	Data Entry Fee - General Sessions Court	9,314	10,000	8,425	9,200	
42391	Courtroom Security Fee	1,338	1,150	975	1,150	
42392	Victims Assistance Assessments	24,598	25,000	20,600	24,000	
42400	Juvenile Court					
42410	Fines	332	575	330	500	
42420	Officers Costs	2,659	3,200	3,100	3,200	
42490	Data Entry Fee - Juvenile Court	2,788	2,500	2,080	2,500	
42491	Courtroom Security Fee - Juvenile Court	-	50	-	50	
42500	Chancery Court					
42520	Officers Costs	950	625	682	700	
42530	Data Entry Fee - Chancery Court	3,478	4,200	4,170	4,200	
42600	Other Courts - In County					
42641	Drug Court Fees	6,965	7,970	3,720	-	
42990	Other Fines, Forfeitures & Penalties	560	600	880	850	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 188,261	\$ 211,070	\$ 175,437	\$ 192,500	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 96,844	\$ 127,683	\$ 99,625	\$ 100,000	State Contract Litter St. Routes
43300	Fees					
43350	Copy Fees	\$ -	\$ 5	\$ -	\$ 50	
43366	Greenbelt Application Late	50	350	50	100	
43370	Telephone Commissions	82,357	95,000	62,740	70,000	Inmate Phones
43383	Additional Fees - Titling and Registration	-	38,500	39,500	40,000	
43392	Data Processing Fees - Register	21,722	22,000	17,350	19,000	
43393	Probation Fees	180,410	190,000	154,000	160,000	
43394	Data Processing Fees - Sheriff	3,063	3,000	2,930	3,000	
43395	Sex Offender Registration Fee - Sheriff	8,700	8,500	7,650	8,000	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
43396	Data Processing Fees - County Clerk	5,182	5,000	4,105	4,500	
43399	Vehicle Insurance Coverage & Reinstatement Fees	2,915	2,850	4,060	4,200	
43990	Other Charges For Services	-	5,000	-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 401,243	\$ 497,888	\$ 392,010	\$ 408,850	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	\$ 9,279	\$ 8,000	\$ 80,060	\$ 80,000	
44120	Lease/Rentals	22,600	28,150	31,675	30,000	SCHRA, TN Rehab, TN Environ, FCIDBC
44131	Commissary Sales	24,684	27,000	25,813	26,000	Sheriff Commissary
44140	Sale of Maps	25	50	25	50	
44145	Sale of Recycled Materials	780	1,000	-	1,000	
44170	Miscellaneous Refunds	17,237	51,027	41,100	10,000	St Inmate,
44500	Nonrecurring Items					
44530	Sale of Equipment	-	250	-	250	
44540	Sale of Property	11,010	250	-	250	
44570	Contributions and Gifts	2,510	2,519	3,115	3,000	
44990	Other Local Revenues	20,111	1,200	36,920	20,000	Unclaimed Property, Misc & Ins Dividend
44990	Other Local Revenues - Beach	790	400	400	400	
44990	Other Local Revenues - Food Truck Friday	5,730	5,000	5,000	5,000	
44990	Other Local Revenues - Farmers Mkt	305	300	300	300	
44990	Other Local Revenues - SMTAP	14,130	15,000	15,000	15,000	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	28	50	50	50	Project Preservation Receipts
44990	Other Local Revenues - Fair	-	50,000	-	-	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 129,219	\$ 190,195	\$ 239,458	\$ 191,300	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 473,474	\$ 500,000	\$ 473,350	\$ 475,000	
45520	Circuit Court Clerk	140,071	150,000	157,325	160,000	
45540	General Sessions Court Clerk	240,161	240,000	224,260	230,000	
45550	Clerk and Master	137,797	145,000	152,655	155,000	
45560	Juvenile Court Clerk	30,350	31,000	28,560	30,000	
45580	Register	349,557	350,000	275,320	290,000	
45590	Sheriff	17,665	16,000	21,020	22,000	
45610	Trustee	893,285	875,000	915,420	915,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 2,282,360	\$ 2,307,000	\$ 2,247,910	\$ 2,277,000	
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46190	Other General Government Grants	3,000	912	1,824	-	Fair & Proj Preservation
46210	Law Enforcement Training Program	33,600	33,600	31,200	33,000	
46310	Health Department Programs	94,927	145,060	145,060	182,300	DGA Contract (100%)
46400	Public Works Grants					
46430	Litter Program	8,816	20,000	12,860	13,000	about 20%
46800	Other State Revenues					
46820	Income Tax	200,000	-	-	-	
46830	Beer Tax	19,194	22,000	-	-	
43835	Vehicle Certificate of Title Fees	9,180	8,900	8,285	8,500	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	118,305	125,000	120,160	125,000	
46845	Opioid Settlement Funds	-	122,356	316,075	-	
46851	State Revenue Sharing - TVA	1,197,840	1,216,444	1,384,584	1,384,584	TVA
46882	State Revenue Sharing - Telecommunications	75,701	137,250	67,750	68,000	
46855	State Shared Sports Gaming	23,750	50,000	35,920	38,000	
46915	Contracted Prisoner Boarding	614,562	867,854	403,075	405,000	
46960	Registrar's Salary Supplement	15,164	15,170	15,170	15,170	
46980	Other State Grants	483,244	443,148	443,148	-	Gov Direct; VOCA Reentry & JAG
46990	Other State Revenues	414	1,000	300	826,000	
	TOTAL STATE OF TENNESSEE	\$ 2,906,697	\$ 3,217,694	\$ 2,994,411	\$ 3,107,554	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47170	Appalachian Regional Commission	\$ -	\$ 125,000	\$ 125,000	\$ -	ARC Giants
47180	Community Development Housing Grant	-	-	-	-	
47220	Civil Defense Reimbursement	39,093	38,850	38,850	38,850	
47235	Homeland Security Grants	18,145	58,190	58,190	-	Homeland Security Grant 100%
47305	Covid-19 Grant # 5 - Airport	-	9,000	9,000	-	
47307	COVID-19 Grant B	-	147,170	147,170	-	
47403	American Rescue Plan Act Grant #3	-	52,070	52,070	-	
47407	American Rescue Plan Act Grant B	-	75,000	75,000	-	
47590	Other Federal through State	204,053	430,683	430,683	20,000	Impaired Drivers \$20K

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
47600	Direct Federal					
47680	Forest Service	1,471	1,000	2,874	2,875	
47901	American Rescue Plan Act Grant # 6	4,099,204	4,099,205	4,099,205	-	
47902	American Rescue Plan Act Grant #7	-	50,000	50,000	50,000	
47990	Other Direct Federal Revenue	442,202	687,723	335,948	10,000	Inmate Social Sec; Meth %; Rescue \$50K; Drg Court; SAMHSA \$400K (100%)
	TOTAL FEDERAL GOVERNMENT	\$ 4,804,168	\$ 5,773,890	\$ 5,423,989	\$ 121,725	
48000	OTHER GOVERNMENTS & CITIZENS					
48100	Other Governments					
48130	Contributions	\$ 123,632	\$ 223,775	\$ 158,425	\$ 127,000	E-911, Cities PPA, Animal Control, VTAID
48600	Citizens & Groups					
48610	Donations	\$ 38,816	\$ 45,450	\$ 3,450	\$ 1,000	VTAID, Proj Preservation
48990	Other	76	50,000	42	50,000	BOE for SRO, Cell Phones/Software, Beer Fines
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 162,524	\$ 319,225	\$ 161,917	\$ 178,000	
	TOTAL ESTIMATED REVENUES	\$ 24,544,019	\$ 26,500,506	\$ 25,353,107	\$ 23,132,995	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 9,019	\$ 10,020	\$ 10,020	\$ -	ID Board Property Sale 2020/21
49800	Transfers In	10,606	70,606	162,167	10,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803
	TOTAL OTHER SOURCES	\$ 19,625	\$ 80,626	\$ 172,187	\$ 10,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 24,563,644	\$ 26,581,133	\$ 25,525,294	\$ 23,143,601	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
Estimated Expenditures						
51100	COUNTY COMMISSION					COLA 5%
191	Board & Committee Fees	\$ 67,010	\$ 72,200	\$ 70,830	\$ 73,000	
	Total Salary Expense	\$ 67,010	\$ 72,200	\$ 70,830	\$ 73,000	
201	Social Security	3,671	4,268	4,110	4,100	
204	Pensions	180	626	395	410	
207	Medical Insurance	422	700	445	700	
210	Unemployment Compensation	1	15	2	15	
212	Employer Medicare Liability	969	1,048	1,025	1,059	
	Total Benefit Expense	\$ 5,243	\$ 6,657	\$ 5,977	\$ 6,284	
305	Audit Services	17,537	18,000	18,000	19,500	Based on Census Data
320	Dues & Memberships	12,826	12,961	12,961	13,000	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	4,549	4,650	4,300	4,500	KMBS Copier Lease
331	Legal Services	12,090	15,289	6,020	15,000	
332	Legal Notices, Recording, & Court Cost	3,527	11,000	9,175	11,000	Some Reimbursed through Grants
355	Travel	5,290	6,200	3,175	5,000	Per diems, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	4,500	5,550	5,550	5,000	Meeting Manager & Misc
	Total Contract Expense	\$ 60,319	\$ 73,650	\$ 59,181	\$ 73,000	
435	Office Supplies	10,232	13,000	11,915	13,000	Includes copy/printer paper for all
	Total Supply Expense	\$ 10,232	\$ 13,000	\$ 11,915	\$ 13,000	
509	Refunds	11,686	15,000	4,650	5,000	Bldg. permits, tax refunds, etc.
524	In Service/Staff Development	1,800	2,000	1,800	2,000	Meeting Registrations & Contracted In-Service Staff Development **New Co Comm Requirements**
540	Tax Relief Program	90,678	100,000	81,260	85,000	Elderly low-income/Disabled Veterans
599	Other Charges	6,862	15,000	16,000	15,000	Settlement, E-911 Sign Maint & Misc
599	Other Charges - Census	-	-	-	-	
599	Other Charges - Fair	4,733	61,464	3,000	-	Franklin County Fair - Balance Carries
599	Other Charges - Food Truck Friday	3,300	2,363	200	-	
599	Other Charges - Project Preservation	4,439	7,049	400	-	Project Preservation - Balance Carries
	Total Other Expense	\$ 123,499	\$ 202,875	\$ 107,310	\$ 107,000	
	TOTAL COUNTY COMMISSION	\$ 266,303	\$ 368,382	\$ 255,213	\$ 272,284	
51220	BEER BOARD					
332	Legal Notices	\$ 763	\$ 600	\$ 600	\$ 1,000	Advertising
355	Travel	203	25	-	25	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 966	\$ 625	\$ 600	\$ 1,025	
599	Other Charges	-	500	350	350	Background Checks
	Total Other Expense	\$ -	\$ 500	\$ 350	\$ 350	
	TOTAL BEER BOARD	\$ 966	\$ 1,125	\$ 950	\$ 1,375	
51300	COUNTY MAYOR					
101	County Official	\$ 98,425	\$ 103,346	\$ 103,346	\$ 108,513	Elected - State Mandated
103	Assistant(s)	38,328	40,365	40,365	49,774	1 position FT
185	Educational Incentive -- Other County Employees	-	850	-	-	1 employee
186	Longevity	360	420	420	300	1 employee
189	Other Salaries & Wages	15,579	9,168	9,168	-	
	Total Salary Expense	\$ 152,692	\$ 154,148	\$ 153,299	\$ 158,587	
201	Social Security	9,303	10,039	9,425	9,867	
204	Pensions	12,089	12,952	12,235	11,395	
206	Life Insurance	114	134	105	134	
207	Medical Insurance	10,887	16,983	16,965	12,594	
210	Unemployment Compensation	29	79	24	79	1 FT
212	Employer Medicare Liability	2,176	2,349	2,205	2,309	
299	Other Fringe Benefits	288	500	290	500	
	Total Benefit Expense	\$ 34,886	\$ 43,035	\$ 41,249	\$ 36,877	
307	Communication	34	50	35	50	
320	Dues & Memberships	1,800	1,800	1,800	1,980	TACM
330	Operating Lease Payments	3,317	3,000	2,950	3,000	KMBS Lease Copier
348	Postal Charges	-	100	100	100	
355	Travel	877	1,000	1,000	1,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 6,028	\$ 5,950	\$ 5,885	\$ 6,130	
425	Gasoline	696	950	1,040	1,500	Moved from ID Board
435	Office Supplies	142	2,429	1,425	2,500	
	Total Supply Expense	\$ 838	\$ 3,379	\$ 2,465	\$ 4,000	
508	Premium on Surety Bonds	-	50	50	50	2 Notaries
524	In Service/Staff Development	400	750	500	750	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,326	1,800	1,575	2,500	
	Total Other Expense	\$ 1,726	\$ 2,600	\$ 2,125	\$ 3,300	
	TOTAL COUNTY MAYOR	\$ 196,170	\$ 209,112	\$ 205,023	\$ 208,894	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
51400	COUNTY ATTORNEY					
331	Legal Services	\$ 10,800	\$ 18,000	\$ 18,000	\$ 18,000	\$900 Monthly Retainer
	Total Contract Expense	\$ 10,800	\$ 18,000	\$ 18,000	\$ 18,000	
	TOTAL COUNTY ATTORNEY	\$ 10,800	\$ 18,000	\$ 18,000	\$ 18,000	
51500	ELECTION COMMISSION					
101	County Official	\$ 76,694	\$ 80,529	\$ 80,529	\$ 84,556	Elected - State Mandated 5%
106	Deputy	37,029	40,365	40,365	43,725	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
186	Longevity	1,680	1,740	1,740	1,800	2 employees
187	Overtime Pay	3,805	6,333	5,050	10,930	2 Elections this fiscal year
189	Other Salaries & Wages	12,820	16,640	13,350	18,096	part time
192	Election Commission	2,333	3,043	3,250	3,043	
193	Election Workers	16,178	37,465	37,587	35,260	1 Elections this fiscal year
	Total Salary Expense	\$ 151,489	\$ 187,065	\$ 182,821	\$ 198,360	
201	Social Security	8,984	11,777	10,990	12,329	
204	Pensions	9,521	10,805	10,115	10,204	
206	Life Insurance	77	94	80	94	2 full time
207	Medical Insurance	15,442	16,460	16,460	17,491	
210	Unemployment Compensation	119	390	175	390	3 emp. + election workers
212	Employer Medicare Liability	2,126	2,754	2,620	2,883	
299	Other Fringe Benefits	500	500	500	500	3 emp. + election workers
	Total Benefit Expense	\$ 36,769	\$ 42,780	\$ 40,940	\$ 43,892	
307	Communication	359	375	386	425	
317	Data Processing Services	16,302	20,102	20,102	18,002	Microvote and Embry
320	Dues & Memberships	-	450	-	-	TACEO
330	Operating Lease Payments	3,667	3,800	3,430	3,800	KMBS Copier Lease
332	Legal Notices, Recording, & Court Cost	24,719	18,392	18,150	25,000	PPB long ballots
334	Maintenance Agreements	925	975	975	1,000	Kardveyor
336	Maintenance & Repair -- Equipment	45	558	558	600	
348	Postal Charges	3,688	4,200	3,980	3,500	
349	Printing, Stationary & Forms	2,504	4,000	3,115	3,000	
355	Travel	185	1,500	195	2,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	7,005	7,045	7,045	7,045	2 maintenance techs.
	Total Contract Expense	\$ 59,399	\$ 61,397	\$ 57,936	\$ 64,872	
435	Office Supplies	3,109	4,307	3,285	3,500	
499	Other Supplies & Materials	1,469	1,500	1,495	1,500	
	Total Supply Expense	\$ 4,578	\$ 5,807	\$ 4,780	\$ 5,000	
524	In Service/Staff Development	100	100	100	100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	64	100	-	4,000	Voting Machine Disposal, Notary Bonds & Misc
	Total Other Expense	\$ 164	\$ 200	\$ 100	\$ 4,100	
709	Data Processing Equipment	1,026	572	-	-	
719	Office Equipment	-	-	-	-	Absentee Scanning Machines
799	Other Capital Outlay	-	-	-	313,225	Technology Grant
	Total Capital Expense	\$ 1,026	\$ 572	\$ -	\$ 313,225	
	TOTAL ELECTION COMMISSION	\$ 253,425	\$ 297,822	\$ 286,578	\$ 629,449	
51600	REGISTER OF DEEDS					
101	County Official	\$ 85,216	\$ 89,477	\$ 89,477	\$ 93,951	Elected - State Mandated 5%
106	Deputy(ies)	127,778	145,678	146,344	161,514	4 positions
185	Educational Incentive -- Other County Employees	1,900	950	950	950	1 employee
186	Longevity	1,200	1,200	1,200	1,200	1 employee
	Total Salary Expense	\$ 216,094	\$ 237,305	\$ 237,971	\$ 257,615	
201	Social Security	12,978	14,763	14,390	16,022	
204	Pensions	14,603	19,054	19,105	18,509	
206	Life Insurance	211	234	234	234	
207	Medical Insurance	30,884	41,150	32,920	43,728	
210	Unemployment Compensation	116	220	84	220	4 empl. not incl. elected official
212	Employer Medicare Liability	3,035	3,453	3,365	3,747	
299	Other Fringe Benefits	800	800	800	800	
	Total Benefit Expense	\$ 62,627	\$ 79,673	\$ 70,898	\$ 83,259	
307	Communication	414	500	460	500	
317	Data Processing Services	22,811	25,000	19,985	25,000	BIS - Offset by DP revenue
320	Dues & Memberships	833	893	893	937	COAT(INCR), TRA, MTRA
330	Operating Lease Payments	2,477	4,000	4,430	4,500	KMBS Copier & Postage Machine Lease
348	Postal Charges	1,000	1,000	1,000	1,000	
355	Travel	789	2,500	1,565	2,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	13,431	29,368	25,600	29,000	Microfilming, Rebinding & Plat Scanning - Adding the Thank A Veteran Program
	Total Contract Expense	\$ 41,755	\$ 63,261	\$ 53,933	\$ 63,437	
435	Office Supplies	5,451	7,000	6,440	8,000	
	Total Supply Expense	\$ 5,451	\$ 7,000	\$ 6,440	\$ 8,000	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
524	In Service/Staff Development	555	1,100	1,025	1,100	Meeting Registrations & Contracted In-Service Staff Development & Recert
599	Other Charges	-	50	-	100	
	Total Other Expense	\$ 555	\$ 1,150	\$ 1,025	\$ 1,200	
799	Other Capital Outlay	-	5,900	5,200	6,500	Capital Expenses from Gov Direct Appropriation Funds
	Total Capital Expense	\$ -	\$ 5,900	\$ 5,200	\$ 6,500	
	TOTAL REGISTER OF DEEDS	\$ 326,482	\$ 394,290	\$ 375,467	\$ 420,011	
51720	PLANNING & ZONING					
103	Assistant(s)	\$ -	\$ -	\$ 24,037	\$ 43,660	1 full time position
105	Supervisor/Director	68,063	71,567	71,567	74,839	Appointed - Hourly
106	Deputy	42,282	78,058	44,391	48,099	1 full time position
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	2,100	2,220	2,220	2,280	2 employees
	Total Salary Expense	\$ 114,345	\$ 153,745	\$ 144,115	\$ 170,778	
201	Social Security	7,011	9,569	8,885	10,625	
204	Pensions	9,180	11,019	11,575	10,509	
206	Life Insurance	94	140	125	140	
207	Medical Insurance	15,442	24,690	16,460	26,237	
210	Unemployment Compensation	42	162	85	162	
212	Employer Medicare Liability	1,640	2,238	2,080	2,485	
299	Other Fringe Benefits	400	600	600	600	3 employees
	Total Benefit Expense	\$ 33,809	\$ 48,419	\$ 39,810	\$ 50,758	
307	Communication	202	235	300	300	
320	Dues and Memberships	25	25	25	25	TNAFFPM
330	Operating Lease Payments	2,559	2,590	2,280	2,590	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	2,003	2,400	2,200	2,400	
334	Maintenance Agreement (Software)	1,313	1,350	1,313	1,313	ESRI (GIS)
338	Maintenance & Repair -- Vehicle	168	500	-	500	
348	Postal Charges	800	800	500	800	
355	Travel	-	1,000	-	500	Per diems, Mileage & Lodging, TNAFFPM Conference & Mandated Training
399	Other Contracted Services	-	-	-	-	Microfilming
	Total Contract Expense	\$ 7,070	\$ 8,900	\$ 6,618	\$ 8,428	
425	Gasoline	474	1,000	600	1,000	Increase due to activity
432	Library Books/Media	-	350	-	350	
435	Office Supplies	618	1,500	1,295	1,500	
	Total Supply Expense	\$ 1,092	\$ 2,850	\$ 1,895	\$ 2,850	
508	Premiums on Corporate Surety Bonds	-	50	50	50	Notary Bonds
524	In Service/Staff Development	200	500	200	500	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS, TN Mandated Training
599	Other Charges	-	100	-	100	TNAFFPM Conference
	Total Other Expense	\$ 200	\$ 650	\$ 250	\$ 650	Notary Application Fee
799	Other Capital Outlay	-	2,000	560	2,000	Non-Supply Items
	Total Capital Expense	\$ -	\$ 2,000	\$ 560	\$ 2,000	
	TOTAL PLANNING & ZONING	\$ 156,516	\$ 216,563	\$ 193,248	\$ 235,463	
51800	COUNTY BUILDINGS					
105	Supervisor/Director	\$ 35,141	\$ 36,941	\$ 36,940	\$ 40,019	Appointed - Hourly
166	Custodial Personnel	174,733	187,675	189,955	186,701	6 positions
167	Maintenance Personnel	63,769	67,102	66,887	94,350	2 positions
169	Part-Time Personnel	4,408	956	-	30,577	1 position
186	Longevity	3,780	4,020	4,020	4,260	5 employees
187	Overtime	1,358	800	-	800	
189	Other Salaries & Wages	615	11,300	7,490	300	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 283,804	\$ 308,793	\$ 305,292	\$ 357,006	
201	Social Security	17,026	20,317	18,460	24,154	
204	Pensions	20,726	24,029	22,535	27,908	TCRS 8%
206	Life Insurance	452	468	450	468	
207	Medical Insurance	75,428	75,350	74,615	87,455	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	246	605	245	605	
212	Employer Medicare Liability	3,982	4,752	4,320	5,649	
299	Other Fringe Benefits	2,100	2,000	1,900	2,000	10 employees
	Total Benefit Expense	\$ 119,960	\$ 127,521	\$ 122,525	\$ 148,239	
307	Communication	49,787	65,000	67,205	70,000	
321	Engineering Services	-	5,000	8,000	8,000	
334	Maintenance Agreement	69,129	83,000	81,395	84,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	88,938	130,000	111,155	130,000	Otis Elevator; Boiler Supply; Fire Ext Heat/Air & Nashville Chemical
336	Maintenance & Repair -- Equipment	10,421	12,000	8,250	11,000	
338	Maintenance & Repair -- Vehicles	1,317	2,000	975	2,000	Routine maint & tire replacement
347	Pest Control	10,425	15,000	14,520	15,000	Co Wide Annual Bid Item
359	Disposal Services	13,957	16,000	21,725	23,000	Most County locations

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
399	Other Contracted Services	41,813	48,000	42,195	48,000	
	Total Contract Expense	\$ 285,787	\$ 376,000	\$ 355,420	\$ 391,000	
410	Custodial Supplies	16,343	28,000	22,535	25,000	
425	Gasoline	2,654	2,400	3,030	3,200	
451	Uniforms	1,311	3,500	2,000	2,500	
452	Utilities	522,413	610,800	616,875	625,000	
499	Other Supplies/Materials	28,349	30,000	16,465	20,000	
	Total Supply Expense	\$ 571,070	\$ 674,700	\$ 660,905	\$ 675,700	
599	Other Charges	3,678	(16,500)	4,915	5,000	
	Total Other Expense	\$ 3,678	\$ (16,500)	\$ 4,915	\$ 5,000	
707	Building Improvements	-	-	-	-	HVAC Courthouse Hallways, etc.. Landscaping Courthouse
717	Maintenance Equipment	1,937	2,500	2,000	500	
799	Other Capital Outlay	74,383	93,780	73,195	100,000	Unexpected Building Exp during the year
	Total Capital Expense	\$ 76,320	\$ 96,280	\$ 75,195	\$ 100,500	
	TOTAL COUNTY BUILDINGS	\$ 1,340,619	\$ 1,566,794	\$ 1,524,252	\$ 1,677,446	
	51900 Other General Administration - IT					
307	Communication	\$ 2,364	\$ 4,127	\$ 2,850	\$ 3,000	Verizon & Long Dist
334	Maintenance Agreement	14,557	15,430	15,430	17,000	Network Services, Email Server, Webhosting, Archive & Other
399	Other Contracted Services	148,299	152,540	152,540	160,000	
	Total Contract Expense	\$ 165,220	\$ 172,097	\$ 170,820	\$ 180,000	
599	Other Charges	-	400	300	400	Misc Software, Freight & Misc Charges
	Total Other Expense	\$ -	\$ 400	\$ 300	\$ 400	
709	Data Processing Equipment	8,746	5,868	4,868	12,750	Departments IT Maintains
	Total Capital Expense	\$ 8,746	\$ 5,868	\$ 4,868	\$ 12,750	
	Total Other General Administration - IT	\$ 173,966	\$ 178,365	\$ 175,988	\$ 193,150	
	51910 Preservation of Records					
499	Other Supplies & Materials	\$ -	\$ 973	\$ 973	\$ -	Preservation Grant
	Total Supply Expense	\$ -	\$ 973	\$ 973	\$ -	
	Total Preservation of Records	\$ -	\$ 973	\$ 973	\$ -	
	52300 PROPERTY ASSESSOR					
101	County Official	\$ 85,216	\$ 89,477	\$ 89,477	\$ 93,951	Elected - State Mandated 5%
106	Deputy(ies)	257,708	300,165	255,945	333,531	8 positions
169	Part-time Employees	9,900	5,000	11,182	5,000	
185	Educational Incentive -- Other County Employees	850	950	2,850	1,900	1 employees
186	Longevity	720	300	1,260	900	1 employees
187	Overtime	1,281	7,000	2,221	7,000	
191	Board & Committee Fees	4,380	4,820	4,820	4,820	CBE
	Total Salary Expense	\$ 360,055	\$ 407,712	\$ 367,755	\$ 447,102	
201	Social Security	20,948	25,385	21,725	27,820	
204	Pensions	21,420	32,383	27,245	31,795	TCRS 8% no increase
206	Life Insurance	379	421	360	421	
207	Medical Insurance	56,063	74,070	65,670	78,710	8.3% Increase Dec - Jun
210	Unemployment Compensation	304	440	227	440	8 employees
212	Employer Medicare Liability	5,037	5,937	5,170	6,506	
299	Other Fringe Benefits	1,600	1,600	1,400	1,600	8 employees
	Total Benefit Expense	\$ 105,751	\$ 140,236	\$ 121,797	\$ 147,291	
308	Consultants	6,250	17,500	17,500	17,500	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	20,743	42,000	42,000	42,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	33,534	34,000	34,000	35,000	PPR - Increase in Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
330	Operating Lease Payments	8,861	9,000	9,955	10,000	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	335	650	600	800	Herald Chronicle Increase in Rates
334	Maintenance Agreement	5,242	6,250	5,245	7,000	ESRI & ACES
337	Maintenance & Repair -- Office Equipment	-	1,000	-	1,000	
338	Maintenance & Repair -- Vehicles	161	2,000	130	3,000	
348	Postal Charges	13,573	9,750	9,750	10,200	
355	Travel	270	1,500	270	1,500	Per diems, Mileage & Lodging, Etc Increase in Training
	Total Contract Expense	\$ 90,769	\$ 125,450	\$ 121,250	\$ 129,800	
425	Gasoline	2,437	3,000	2,120	3,000	
435	Office Supplies	5,230	6,000	2,110	6,000	
	Total Supply Expense	\$ 7,667	\$ 9,000	\$ 4,230	\$ 9,000	
508	Premium on Surety Bonds	100	500	150	500	Notary Bonds
524	In Service/Staff Development	748	1,050	250	1,500	Meeting Registrations & Contracted In-Service Staff Development Increase in Training
599	Other Charges	1,076	1,500	1,000	1,500	
	Total Other Expense	\$ 1,924	\$ 3,050	\$ 1,400	\$ 3,500	
719	Office Equipment	2,360	5,000	4,780	5,000	
	Total Capital Expense	\$ 2,360	\$ 5,000	\$ 4,780	\$ 5,000	
	TOTAL PROPERTY ASSESSOR	\$ 568,526	\$ 690,448	\$ 621,212	\$ 741,693	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
52400 COUNTY TRUSTEE						
101	County Official	\$ 85,216	\$ 89,477	\$ 89,477	\$ 93,951	Elected - State Mandated 5%
106	Deputy(ies)	136,323	147,565	136,340	159,858	4 positions
185	Educational Incentive -- Other County Employees	1,900	950	950	1,800	2 employees
186	Longevity	1,500	360	360	1,080	1 employee
189	Other Salaries & Wages	1,554	2,500	1,340	2,500	Employee from County - shared or retiree
	Total Salary Expense	\$ 226,493	\$ 240,852	\$ 228,467	\$ 259,189	
201	Social Security	13,384	14,982	13,565	16,119	
204	Pensions	16,851	19,339	18,235	18,622	TCRS 8%
206	Life Insurance	222	234	234	234	
207	Medical Insurance	38,037	41,150	41,150	43,728	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	104	235	90	235	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	3,153	3,504	3,195	3,770	
299	Other Fringe Benefits	800	800	800	800	4 employees
	Total Benefit Expense	\$ 72,551	\$ 80,245	\$ 77,269	\$ 83,508	
317	Data Processing Services	9,219	12,500	12,500	13,000	LGDPC
320	Dues & Memberships	978	1,005	913	1,100	COAT & MTTA
330	Operating Lease Payments	1,298	1,400	1,400	1,400	KMBS Copier Maint
348	Postage	10,098	10,000	9,330	11,000	increase in pricing
355	Travel	2,271	2,000	1,815	2,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	5,291	5,658	5,658	7,200	Contracted Billing
	Total Contract Expense	\$ 29,155	\$ 32,563	\$ 31,616	\$ 35,700	
435	Office Supplies	3,869	5,942	5,650	6,500	
	Total Supply Expense	\$ 3,869	\$ 5,942	\$ 5,650	\$ 6,500	
508	Premium on Surety Bonds	-	100	-	-	Notary Bond
524	In Service/Staff Development	605	1,000	585	1,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	100	-	100	
	Total Other Expense	\$ 605	\$ 1,200	\$ 585	\$ 1,100	
790	Other Equipment	-	-	-	1,000	Chair Replacement
	Total Capital Outlay Expense	\$ -	\$ -	\$ -	\$ 1,000	
	TOTAL COUNTY TRUSTEE	\$ 332,673	\$ 360,801	\$ 343,587	\$ 386,996	
52500 COUNTY CLERK						
101	County Official	\$ 85,216	\$ 89,477	\$ 75,275	\$ 93,951	Elected - State Mandated 5%
106	Deputy(ies)	312,687	304,254	270,645	336,692	8 FT Employees
169	Part Time Personnel	-	12,500	-	15,000	Increased - reduced 1 FT position FY23
185	Educational Incentive -- Other County Employees	5,700	2,850	2,850	2,850	3 employees
186	Longevity	6,660	3,240	3,240	2,220	4 employees
	Total Salary Expense	\$ 410,263	\$ 412,321	\$ 352,010	\$ 450,713	
201	Social Security	24,444	25,845	21,135	28,071	
204	Pensions	28,201	32,161	27,755	31,354	
206	Life Insurance	433	469	375	422	
207	Medical Insurance	63,488	82,300	49,380	78,710	
210	Unemployment Compensation	246	565	150	510	
212	Employer Medicare Liability	5,717	6,044	4,945	6,565	
299	Other Fringe Benefits	1,800	2,050	1,400	2,050	
	Total Benefit Expense	\$ 124,329	\$ 149,434	\$ 105,140	\$ 147,682	
307	Communication	548	500	495	500	
317	Data Processing Services	24,148	26,896	26,896	29,101	BIS
320	Dues & Memberships	858	858	918	1,000	COAT & CCA
330	Operating Lease Payments	3,451	3,600	3,645	2,825	KMBS Copier & Postage Machine Rental
348	Postal Charges	24,000	24,000	24,000	24,000	Postage**Revenue Offset
355	Travel	638	1,500	1,525	3,000	Per diems, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	1,275	1,500	350	4,200	microfilming, install datamax printer
	Total Contract Expense	\$ 54,918	\$ 58,854	\$ 57,829	\$ 64,626	
435	Office Supplies	10,654	13,435	8,860	11,000	
	Total Supply Expense	\$ 10,654	\$ 13,435	\$ 8,860	\$ 11,000	
508	Premium on Surety Bonds	-	100	-	-	Notary bond
524	In Service/Staff Development	955	1,100	1,155	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	591	700	650	700	Herald Chronicle, Lexis Nexis & NADA Guide
	Total Other Expense	\$ 1,546	\$ 1,900	\$ 1,805	\$ 2,700	
709	Data Processing Equipment	5,500	4,315	-	20,000	Additional Kiosk
790	Other Equipment	-	(1,296)	-	2,000	
	Total Capital Expense	\$ 5,500	\$ 3,019	\$ -	\$ 22,000	
	TOTAL COUNTY CLERK	\$ 607,210	\$ 638,963	\$ 525,644	\$ 698,720	
52900 FINANCE DEPARTMENT						
105	Supervisor/Director	\$ 85,216	\$ 89,477	\$ 89,477	\$ 93,951	Appointed - Salary as Elected Fee Officials
106	Deputy Director	33,732	55,095	54,955	68,420	1 position - Salary
119	Accountants/Bookkeepers	352,263	393,741	369,390	520,793	9 positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 appointed official
185	Educational Incentive -- Other County Employees	4,750	4,750	4,750	3,800	5 employees

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
186	Longevity	6,960	7,260	7,260	6,780	8 employees
	Total Salary Expense	\$ 483,871	\$ 551,272	\$ 526,782	\$ 694,694	
201	Social Security	27,825	34,628	30,990	40,169	
204	Pensions	36,585	43,267	41,610	46,402	TCRS 8% no increase
206	Life Insurance	464	515	535	515	
207	Medical Insurance	72,715	94,645	84,360	96,201	8.3% Increase Dec - Jun
210	Unemployment Compensation	234	605	250	605	
212	Employer Medicare Liability	6,507	8,099	7,250	9,394	
299	Other Fringe Benefits	2,000	2,200	2,200	2,200	
	Total Benefit Expense	\$ 146,330	\$ 183,959	\$ 167,195	\$ 195,486	
307	Communication	2,092	2,400	2,765	2,800	
317	Data Processing Services	26,208	28,800	28,380	32,500	LGDP software updates Accounting, Fixed Assets, Payroll, Purchasing, Doc Archive - Increase
320	Dues & Memberships	2,549	2,550	908	2,550	TASBO, TGFOA, GFOA, SHRM, HRSHRM
330	Operating Lease Payments	6,726	7,600	7,625	7,650	KMBS Copier/Printers & Pitney lease
348	Postage	4,088	4,400	5,145	5,500	Pitney Bowes Postage
355	Travel	1,542	3,500	2,755	3,500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	1,169	1,200	1,192	1,200	Doc. Shred, PO Box, Lock Box & Website
	Total Contract Expense	\$ 44,374	\$ 50,450	\$ 48,770	\$ 55,700	
435	Office Supplies	15,070	17,550	17,260	17,000	
	Total Supply Expense	\$ 15,070	\$ 17,550	\$ 17,260	\$ 17,000	
508	Premium on Surety Bonds	50	150	-	100	notary bonds - need to add 2 notaries
524	In Service/Staff Development	1,950	3,500	3,285	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,728	4,000	2,905	4,000	Misc odd expenses - (The Herald, etc)
	Total Other Expense	\$ 3,728	\$ 7,650	\$ 6,190	\$ 7,600	
799	Other Capital Outlay	6,587	2,500	1,570	2,500	
	Total Capital Expense	\$ 6,587	\$ 2,500	\$ 1,570	\$ 2,500	
	TOTAL FINANCE DEPARTMENT	\$ 699,960	\$ 813,382	\$ 767,767	\$ 972,980	
53100	CIRCUIT COURT					
101	County Official	\$ 85,216	\$ 89,477	\$ 89,477	\$ 93,951	Elected - State Mandated 5%
106	Deputy(ies)	564,909	602,329	585,655	657,529	14 Positions
169	Part Time Personnel	14,887	18,360	13,940	15,000	1 Position
185	Educational Incentive -- Other County Employees	10,150	9,500	9,500	8,550	10 Employees
186	Longevity	10,680	8,100	8,100	7,860	9 Employees
187	Overtime Pay	-	1,500	22	1,500	
194	Jury & Witness Fees	3,080	10,000	7,610	10,000	
	Total Salary Expense	\$ 688,922	\$ 739,266	\$ 714,304	\$ 794,390	
201	Social Security	40,896	45,425	42,380	48,843	
204	Pensions	50,045	57,161	51,585	55,349	TCRS 8%
206	Life Insurance	686	702	695	702	
207	Medical Insurance	107,437	123,450	119,470	131,183	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	337	895	385	895	14 ft & pt
212	Employer Medicare Liability	9,564	10,624	9,915	11,423	
299	Other Fringe Benefits	2,900	3,400	2,900	3,400	
	Total Benefit Expense	\$ 211,865	\$ 241,657	\$ 227,330	\$ 251,794	
307	Communication	977	1,025	965	975	Long Distance
317	Data Processing Services	39,662	42,157	45,540	44,676	LGC Software & Hardware Maint
320	Dues & Memberships	898	1,148	1,150	1,148	COAT & MTSCCA
330	Operating Lease Payments	11,001	9,000	8,915	8,920	Xerox Copier & Pitney Machine Lease
332	Legal Notices, Recording & Court Cost	470	700	585	720	Grand Jury Ads
348	Postal Charges	7,299	9,500	9,460	9,500	
355	Travel	3,139	3,500	2,990	3,000	Per diems, Mileage & Lodging, Etc
358	Remittance of Revenues Collected	27,152	-	-	-	Moved to 101-53900
399	Other Contracted Services	1,386	240	270	240	Accurint & TXT Signal
	Total Contract Expense	\$ 91,984	\$ 67,270	\$ 69,875	\$ 69,179	
432	Library Books & Media	729	900	845	950	TCA Updates
435	Office Supplies	7,703	7,810	5,440	7,000	
	Total Supply Expense	\$ 8,432	\$ 8,710	\$ 6,285	\$ 7,950	
508	Premium on Surety Bonds	-	100	100	100	Notary Bonds
524	In Service/Staff Development	1,990	2,500	1,640	1,650	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	50	50	100	50	
	Total Other Expense	\$ 2,040	\$ 2,650	\$ 1,840	\$ 1,800	
709	Data Processing Equipment	-	1,000	-	1,000	
	Total Capital Expense	\$ -	\$ 1,000	\$ -	\$ 1,000	
	TOTAL CIRCUIT COURT	\$ 1,003,243	\$ 1,060,553	\$ 1,019,634	\$ 1,126,113	
53300	GENERAL SESSIONS COURT					
101	County Official	\$ 164,525	\$ 172,258	\$ 172,258	\$ 179,148	Elected - State Mandated 4% increase
106	Deputy(ies)	85,278	89,570	84,600	97,041	2 positions
185	Educational Incentive -- Other County Employees	-	950	950	950	1 Employee
186	Longevity	780	900	900	1,020	2 employees
	Total Salary Expense	\$ 250,583	\$ 263,678	\$ 258,708	\$ 278,159	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
201	Social Security	14,140	16,373	15,885	17,271	
204	Pensions	20,079	21,130	20,730	19,949	
206	Life Insurance	140	141	137	141	
207	Medical Insurance	23,163	24,690	24,690	26,237	
210	Unemployment Compensation	42	110	45	110	
212	Employer Medicare Liability	3,580	3,829	3,715	4,039	
299	Other Fringe Benefits	400	400	400	400	
	Total Benefit Expense	\$ 61,544	\$ 66,674	\$ 65,602	\$ 68,147	
330	Operating Lease Payments	1,022	1,400	1,400	1,400	KMBS Copier Lease
348	Postage	220	145	-	250	
355	Travel	1,123	1,350	975	1,650	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 2,365	\$ 2,895	\$ 2,375	\$ 3,300	
432	Library Books & Media	605	775	1,445	1,500	TAM, TCSA & Lexis Nexis
435	Office Supplies	1,262	1,365	1,460	1,700	
	Total Supply Expense	\$ 1,867	\$ 2,140	\$ 2,905	\$ 3,200	
524	In Service/Staff Development	200	580	380	750	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	591	430	430	500	
	Total Other Expense	\$ 791	\$ 1,010	\$ 810	\$ 1,250	
790	Other Equipment	-	-	-	700	Cart & Smart TV for Court Activities
	Total Capital Expense	\$ -	\$ -	\$ -	\$ 700	
	TOTAL GENERAL SESSIONS COURT	\$ 317,150	\$ 336,396	\$ 330,400	\$ 354,756	
53330	DRUG COURT PROGRAM					
105	Supervisor/Director	\$ 50,629	\$ 53,160	\$ 43,800	\$ -	Appointed - Salary (moved to 101-53900)
186	Longevity	720	780	-	-	1 employee
189	Other Salaries & Wages	23,394	24,549	24,549	-	1 employee
	Total Salary Expense	\$ 74,743	\$ 78,490	\$ 68,349	\$ -	
201	Social Security	3,981	4,891	4,185	-	
204	Pensions	6,011	6,314	5,270	-	
206	Life Insurance	73	94	63	-	
207	Medical Insurance	15,449	16,460	14,500	-	
210	Unemployment Compensation	42	110	43	-	
212	Employer Medicare Liability	931	1,144	980	-	
299	Other Fringe Benefits	400	400	400	-	
	Total Benefit Expense	\$ 26,887	\$ 29,413	\$ 25,441	\$ -	
307	Communication	350	450	355	-	Cell Phone expense
	Total Contract Expense	\$ 350	\$ 450	\$ 355	\$ -	
	TOTAL DRUG COURT PROGRAM	\$ 101,980	\$ 108,353	\$ 94,145	\$ -	
53400	CHANCERY COURT					
101	County Official	\$ 85,216	\$ 89,477	\$ 89,477	\$ 93,951	Elected - State Mandated 5%
106	Deputy	74,347	78,160	77,810	96,097	2 positions
186	Longevity	-	660	660	780	2 employees
	Total Salary Expense	\$ 159,563	\$ 168,297	\$ 167,947	\$ 190,828	
201	Social Security	9,668	10,459	10,185	11,856	
204	Pensions	12,797	13,500	13,470	13,696	
206	Life Insurance	140	141	140	141	
207	Medical Insurance	23,163	24,690	24,690	26,237	
210	Unemployment Compensation	63	165	65	165	2 employees
212	Employer Medicare Liability	2,261	2,446	2,385	2,773	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 48,492	\$ 51,802	\$ 51,335	\$ 55,268	
307	Communication	32	35	35	35	
317	Data Processing Services	14,630	19,300	19,225	19,300	LGC increase Software Maintenance & Backup Verification
320	Dues & Memberships	1,088	1,100	770	775	COAT & State Court Clerk Association
330	Operating Lease Payments	3,429	4,175	3,785	3,800	KMBS Copier & Pitney Machine Lease
332	Legal Notices	-	2,200	2,200	2,200	Annual Delinquent Notice
348	Postal Charges	1,500	1,500	1,500	2,500	Postage Rate Increase - Delinquent Notices
355	Travel	693	700	695	800	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	957	250	150	200	Microfilming, Bank Lock Box Rental & Website Domain
	Total Contract Expense	\$ 22,329	\$ 29,260	\$ 28,360	\$ 29,610	
432	Library Books & Media	562	1,750	1,460	1,460	Lexis Nexis/ Thompson
435	Office Supplies	1,487	2,447	2,075	3,000	New Letterhead/envelopes, B-Cards, File Stamps
	Total Supply Expense	\$ 2,049	\$ 4,197	\$ 3,535	\$ 4,460	
508	Premium on Surety Bonds	-	150	100	100	Notary Bonds
599	Other Charges	264	50	-	50	
	Total Other Expense	\$ 264	\$ 200	\$ 100	\$ 150	
790	Other Equipment	-	1,000	-	1,000	
	Total Capital Expense	\$ -	\$ 1,000	\$ -	\$ 1,000	
	TOTAL CHANCERY COURT	\$ 232,697	\$ 254,756	\$ 251,277	\$ 281,316	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
53500 JUVENILE COURT						
103	Assistant	\$ 51,176	\$ 53,728	\$ 53,728	\$ 58,202	1 position
106	Deputy(ies)	46,554	48,841	48,841	52,909	1 position
186	Longevity	2,220	2,280	2,280	2,340	2 employees
	Total Salary Expense	\$ 99,950	\$ 104,849	\$ 104,849	\$ 113,450	
201	Social Security	5,514	6,525	5,678	7,059	
204	Pensions	8,028	8,423	8,415	8,155	TCRS 8%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	15,502	16,460	16,460	17,491	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	42	110	42	110	2 employees
212	Employer Medicare Liability	1,289	1,526	1,330	1,651	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 30,869	\$ 33,538	\$ 32,419	\$ 34,959	
307	Communication	596	650	445	600	
320	Dues & Memberships	80	100	80	100	
355	Travel	585	1,600	1,490	1,600	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 1,261	\$ 2,350	\$ 2,015	\$ 2,300	
432	Library Books/Media	630	1,000	725	725	Lexis Nexis/ Thompson
435	Office Supplies	214	250	245	300	
499	Other Supplies & Materials	-	1,813	1,813	1,500	Drug Test Supplies
	Total Supply Expense	\$ 844	\$ 3,063	\$ 2,783	\$ 2,525	
524	In Service/Staff Development	-	887	705	800	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	204	50	50	50	
	Total Other Expense	\$ 204	\$ 937	\$ 755	\$ 850	
799	Other Equipment	-	50	-	50	
	Total Capital Expense	\$ -	\$ 50	\$ -	\$ 50	
	TOTAL JUVENILE COURT	\$ 133,129	\$ 144,787	\$ 142,821	\$ 154,134	
53700 JUDICIAL COMMISSIONERS						
101	Judicial Commissioners	\$ 70,152	\$ 172,200	\$ 163,505	\$ 187,268	4 salary positions
169	Part Time Personnel	9,826	20,000	27,050	30,000	4 positions
186	Longevity	1,740	1,800	1,800	2,160	2 employees
187	Overtime Pay	33,379	5,000	1,270	5,000	
	Total Salary Expense	\$ 115,097	\$ 199,000	\$ 193,625	\$ 224,428	
201	Social Security	6,369	12,391	11,240	13,967	
204	Pensions	8,419	14,394	11,745	13,988	TCRS 8%
206	Life Insurance	140	188	176	188	
207	Medical Insurance	23,223	32,920	31,610	34,982	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	95	332	170	332	
212	Employer Medicare Liability	1,489	2,898	2,640	3,267	
299	Other Fringe Benefits	800	850	1,000	850	
	Total Benefit Expense	\$ 40,535	\$ 63,973	\$ 58,581	\$ 67,574	
320	Dues & Memberships	500	375	600	600	JCA
330	Operating Lease Payments	-	500	450	500	KMBS Printer Lease
355	Travel	-	2,000	-	1,700	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 500	\$ 2,875	\$ 1,050	\$ 2,800	
435	Office Supplies	209	200	-	250	
	Total Supply Expense	\$ 209	\$ 200	\$ -	\$ 250	
524	In Service/Staff Development	-	400	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	25	-	25	
	Total Other Expense	\$ -	\$ 425	\$ -	\$ 425	
790	Other Equipment	-	750	-	500	
	Total Capital Expense	\$ -	\$ 750	\$ -	\$ 500	
	TOTAL JUDICIAL COMMISSIONERS	\$ 156,341	\$ 267,223	\$ 253,256	\$ 295,976	
53900 OTHER ADMINISTRATION OF JUSTICE (Family Cr)						
105	Supervisor/Director	\$ -	\$ -	\$ -	\$ 55,819	
186	Longevity	-	-	-	840	
189	Other Salaries & Wages	-	-	-	34,404	
	Total Salary Expense	\$ -	\$ -	\$ -	\$ 91,062	
201	Social Security	-	-	-	5,671	
204	Pensions	-	-	-	6,552	
206	Life Insurance	-	-	-	94	
207	Medical Insurance	-	-	-	17,491	
210	Unemployment Compensation	-	-	-	110	
212	Employer Medicare Liability	-	-	-	1,326	
299	Other Fringe Benefits	-	-	-	400	
	Total Benefit Expense	\$ -	\$ -	\$ -	\$ 31,643	
307	Communication	-	-	-	450	
355	Travel	-	4,000	-	2,000	
399	Other Contracted Services	-	15,000	-	15,000	
	Total Contract Expense	\$ -	\$ 19,000	\$ -	\$ 17,450	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
499	Other Supplies & Materials	-	20,000	595	2,000	
	Total Supplies Expense	\$ -	\$ 20,000	\$ 595	\$ 2,000	
524	In-Service Staff Development	-	6,000	-	3,000	
599	Other Charges	-	5,000	-	3,000	
	Total Other Expense	\$ -	\$ 11,000	\$ -	\$ 6,000	
	TOTAL OTHER ADMIN OF JUSTICE (Gen Sessions Family Court)	\$ -	\$ 50,000	\$ 595	\$ 148,156	
	53900 OTHER ADMINISTRATION OF JUSTICE GRANT					SAMHSA Grant 100% Grant Yr 9/30/22 - 2/28/23
309	Contracts With Government Agencies	\$ 198,762	\$ 156,664	\$ 70,157	\$ -	
312	Contracts With Private Agencies	215,452	415,691	158,716	-	
	TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT	\$ 414,214	\$ 572,355	\$ 228,874	\$ -	
	53900 OTHER ADMINISTRATION OF JUSTICE DRUG CRT GRANT					Drug Court Federal Grant 3 Yr - 100%
309	Contracts With Government Agencies	\$ 37,825	\$ 77,478	\$ 33,467	\$ -	
	TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT	\$ 37,825	\$ 77,478	\$ 33,467	\$ -	
	53900 OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 800	40,000	20,000	40,000	Court Ordered Mental Health Exams
358	Remittance of Revenues Collected - Victims Assistance	-	29,450	21,685	23,000	Fee Offset by 100% Revenue
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 800	\$ 69,450	\$ 41,685	\$ 63,000	
	53910 PROBATION SERVICES					
105	Supervisor/Director	\$ 48,463	\$ 50,891	\$ 50,891	\$ 53,228	Appointed
106	Deputies	62,177	65,301	65,301	82,307	2 Full Time Positions
186	Longevity	960	1,080	1,080	1,200	1 employee
	Total Salary Expense	\$ 111,600	\$ 117,272	\$ 117,272	\$ 136,734	
201	Social Security	6,786	7,308	7,165	8,515	
204	Pensions	8,976	9,434	9,430	9,837	TCRS 8% no increase
206	Life Insurance	140	141	141	141	
207	Medical Insurance	23,163	24,690	24,690	26,237	8.3% increase Dec - Jun
210	Unemployment Compensation	63	165	63	165	3 employees
212	Employer Medicare Liability	1,587	1,709	1,675	1,991	
299	Other Fringe Benefits	600	600	600	600	3 employees
	Total Benefit Expense	\$ 41,315	\$ 44,047	\$ 43,764	\$ 47,486	
307	Communication	16	20	20	20	
330	Operating Lease Payments	-	720	750	720	
	Total Contract Expense	\$ 16	\$ 740	\$ 770	\$ 740	
413	Drugs & Medical Supplies	-	2,500	2,500	2,500	
435	Office Supplies	1,368	2,300	1,650	2,300	
	Total Supply Expense	\$ 1,368	\$ 4,800	\$ 4,150	\$ 4,800	
599	Other Charges	-	150	-	150	
	Total Other Expense	\$ -	\$ 150	\$ -	\$ 150	
790	Other Equipment	1,471	1,500	-	1,500	
	Total Capital Expense	\$ 1,471	\$ 1,500	\$ -	\$ 1,500	
	TOTAL PROBATION SERVICES	\$ 155,770	\$ 168,509	\$ 165,956	\$ 191,410	
	54110 SHERIFF'S DEPARTMENT					
101	County Official	\$ 93,738	\$ 98,425	\$ 98,425	\$ 103,346	Elected - State Mandated 5%
103	Assistant(s)	66,259	69,572	69,572	80,852	1 position
106	Deputy(ies)	691,785	726,091	743,740	891,749	17 positions (4 Corp/13 Dep)
108	Investigator(s)	348,984	366,024	316,145	443,440	6 positions
109	Captains	123,848	130,039	130,039	145,225	2 salary positions
115	Sergeants	215,651	259,175	252,405	308,640	5 positions
119	Accountants	84,142	84,753	88,185	102,192	2 positions
138	Instructional Computer Personnel	44,805	48,023	47,110	50,958	1 position
140	Salary Supplements	48,600	47,800	45,200	47,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational
142	Mechanic	43,961	45,349	27,440	51,962	
160	Guards (Courthouse Security)	212,304	263,301	240,210	294,748	1 FT position , PT varies
169	Part Time Personnel	55,970	74,880	67,220	88,396	PT positions vary
170	School Resource Officer	541,810	563,666	578,410	671,719	13 Positions BG
185	Educational Incentive - Other County Employee	950	950	950	950	
186	Longevity	25,980	33,360	22,980	24,360	38 employees
187	Overtime Pay	113,501	107,941	95,350	102,500	
189	Other Salaries & Wages	60,116	57,500	81,775	62,500	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 2,772,404	\$ 2,976,851	\$ 2,905,156	\$ 3,471,337	
201	Social Security	166,116	187,819	175,115	222,079	
204	Pensions	191,185	219,257	202,200	228,024	
206	Life Insurance	2,219	2,293	2,210	2,481	
207	Medical Insurance	324,892	401,871	335,075	462,025	
210	Unemployment Compensation	1,418	4,550	1,465	4,605	
212	Employer Medicare Liability	39,076	43,925	41,165	51,938	
299	Other Fringe Benefits	10,200	11,100	9,600	11,100	
	Total Benefit Expense	\$ 735,106	\$ 870,815	\$ 766,830	\$ 982,251	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
307	Communication	26,815	31,000	27,315	31,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	12,256	20,000	14,625	20,000	Archive Social, LiveVault, LeadsonLine, Tracking Products, Snap-On, Ford Connect, Spashtop, KATS K-9 & TBI
320	Dues & Memberships	2,775	3,000	2,835	3,000	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
330	Operating Lease Payments	12,287	18,600	17,005	18,600	KMBS Copier, Pitney Machine, M&M Micro & Bumpus Harley
334	Maintenance Agreements	9,929	10,000	12,510	12,510	Local Gov Corp & Signal Voice
336	Maintenance & Repair -- Equipment	4,981	3,500	4,060	4,060	Other Equipment Repair
338	Maintenance & Repair -- Vehicles	125,319	125,000	104,415	125,000	Towing & Various vendors as needed
340	Medical and Dental Services	800	1,000	2,325	2,325	Pre-employment & Post Accident
348	Postal Charges	227	2,300	2,300	2,300	
355	Travel	10,603	16,000	23,960	23,960	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 205,992	\$ 230,400	\$ 211,350	\$ 242,755	
412	Diesel Fuel	12,890	18,000	9,700	18,000	
425	Gasoline	188,785	185,000	202,345	202,340	
431	Law Enforcement Supplies	14,854	12,000	7,220	16,000	Ammo, holsters, etc.
435	Office Supplies	9,511	14,000	12,650	12,650	In Office supplies
442	Propane Gas	39	1,200	600	1,200	
450	Tires & Tubes	21,712	25,000	23,090	25,000	
451	Uniforms	20,101	20,000	14,770	20,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	1,139	2,500	970	2,500	Other Officer supplies
	Total Supply Expense	\$ 269,031	\$ 277,700	\$ 271,345	\$ 297,690	
508	Premium on Surety Bonds	136	200	2,203	2,203	Sheriff, Deputy & Notaries
524	In Service/Staff Development	14,998	13,000	16,580	16,600	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	70	400	220	400	
599	Other Charges	29,288	13,123	12,460	15,000	Unexpected Charges & Expenses
599-	Other Charges -- for Reserves	9,647	15,000	3,515	15,000	Reserve Program funded by Co - carryover
	Total Other Expense	\$ 54,139	\$ 41,723	\$ 34,978	\$ 49,203	
718	Motor Vehicles	254,544	140,000	110,640	250,000	New Vehicle rotation
718	Motor Vehicles - Reserves	7,500	-	-	-	
790	Other Equipment	32,808	30,000	15,470	30,000	All Equipment
	Total Capital Expense	\$ 294,852	\$ 170,000	\$ 126,110	\$ 280,000	
	TOTAL SHERIFF'S DEPARTMENT	\$ 4,331,524	\$ 4,567,489	\$ 4,315,769	\$ 5,323,236	
54160	ADMINISTRATION OF THE SEX OFFENDER					
160	Guards	\$ 14,259	\$ 17,450	\$ 19,053	\$ 21,000	2 positions - PT (440 Hrs Each)
	Total Salary Expense	\$ 14,259	\$ 17,450	\$ 19,053	\$ 21,000	
201	Social Security	890	1,100	1,190	1,100	
210	Unemployment Compensation	21	18	35	18	2 employees
212	Employers Medicare Liability	208	257	280	257	
299	Other Fringe Benefits	100	100	100	100	2 employees
	Total Benefit Expense	\$ 1,219	\$ 1,475	\$ 1,605	\$ 1,475	
358	Remittance of Revenue Collections	2,950	3,000	3,000	3,000	Sex Offender Registry State Portion
	Total Contract Expense	\$ 2,950	\$ 3,000	\$ 3,000	\$ 3,000	
	TOTAL ADMIN OF SEX OFFENDER	\$ 18,428	\$ 21,925	\$ 23,658	\$ 25,475	
54210	JAIL					
103	Assistants	\$ 61,924	\$ 65,021	\$ 65,020	\$ 72,613	1 position
106	Deputy Assistant	42,474	46,937	45,620	57,907	1 position
131	Medical Personnel	7,049	1,040	-	-	2 positions
140	Salary Supplement - Educational	5,000	9,600	3,000	9,600	Civil Service Contract
160	Guards	953,357	996,964	1,045,420	1,279,561	32 positions (4 Corp, 6 Serg)(BOE 1)
165	Cafeteria Personnel	51,137	55,137	55,020	75,547	2 positions
167	Maintenance Personnel	38,634	40,354	40,290	47,279	1 position
169	Part Time Personnel	54,641	56,707	46,370	56,707	
186	Longevity	5,940	4,740	5,160	6,600	employees
187	Overtime	93,510	61,331	62,050	34,031	
189	Other Salaries & Wages	38,737	40,265	44,650	38,265	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 1,352,403	\$ 1,378,095	\$ 1,412,600	\$ 1,678,109	
201	Social Security	81,296	91,364	85,410	113,270	
204	Pensions	78,374	103,647	94,960	126,792	TCRS 8%
206	Life Insurance	1,474	1,638	1,495	1,638	
207	Medical Insurance	195,863	255,820	220,190	297,347	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	1,195	1,945	935	2,945	
212	Employer Medicare Liability	19,077	21,037	19,990	26,491	
299	Other Fringe Benefits	6,200	6,600	6,600	8,500	
	Total Benefit Expense	\$ 383,479	\$ 482,051	\$ 429,580	\$ 576,982	
334	Maintenance Agreements	19,111	39,150	35,355	35,000	Comcast, Nixon, Dataworks, Beacon, Stanley, Averus, Tri-State Sprinkler & Fire Ext Sales
335	Maintenance & Repair -- Buildings	42,391	50,000	49,990	50,000	Various vendors as needed
336	Maintenance & Repair -- Equipment	16,126	22,500	21,915	20,000	Various vendors as needed
339	Matching Share	-	20,000	-	20,000	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
340	Medical and Dental Services	7,700	4,000	1,000	2,500	Psych test, Pre-employment & Post Accident
347	Pest Control	3,000	5,200	3,360	5,200	Inmate Medical Services
354	Transportation Other Than Students	3,736	14,000	13,065	13,500	Bid Item
355	Travel	3,080	2,500	1,090	2,500	Prisoner Transports
359	Disposal Fees	4,277	6,000	5,815	6,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services - Grant Trans Med	26,507	27,000	30,295	32,000	Carryover from Grant
	Total Contract Expense	\$ 125,928	\$ 190,350	\$ 161,885	\$ 186,700	
410	Custodial Supplies	81,107	85,000	88,130	95,000	Inmate population increase
422	Food Supplies	432,956	479,600	476,410	480,000	Inmate Increase & Cost
431	Law Enforcement Supplies	-	2,500	2,325	2,500	Jail Officer Supplies
441	Prisoner Clothing	11,350	18,800	16,435	17,000	Inmate population increase
451	Uniforms	9,235	4,000	4,485	8,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	3,092	4,000	2,945	4,000	
	Total Supply Expense	\$ 537,740	\$ 593,900	\$ 590,730	\$ 606,500	
507	Medical Claims	531,260	500,000	379,050	400,000	Inmate Expense
524	In Service/Staff Development	500	750	221	750	Meeting Registrations & Contracted
599	Other Charges	6,005	8,000	8,465	8,500	In-Service Staff Development
	Total Other Expense	\$ 537,765	\$ 508,750	\$ 387,736	\$ 409,250	non-recurring items
790	Other Equipment	10,497	14,171	7,040	10,000	All Equipment Needs
	Total Capital Expense	\$ 10,497	\$ 14,171	\$ 7,040	\$ 10,000	
	TOTAL JAIL	\$ 2,947,812	\$ 3,167,317	\$ 2,989,571	\$ 3,467,541	
54230 COMMUNITY REENTRY PROGRAM						
189	Other Salaries and Wages	\$ 120,594	\$ 171,674	\$ 128,500	\$ 178,113	3 FT
	Total Salary Expense	\$ 125,827	\$ 171,674	\$ 128,500	\$ 178,113	
201	Social Security	7,682	10,681	7,872	11,080	
204	Pensions	9,349	8,587	5,030	12,800	TCRS 8%
206	Life Insurance	116	140	110	140	
207	Medical Insurance	14,134	24,690	12,430	26,237	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	83	165	90	165	
212	Employer Medicare Liability	1,797	2,498	1,845	2,591	
299	Other Fringe Benefits	200	600	400	600	
	Total Benefit Expense	\$ 33,361	\$ 47,361	\$ 27,777	\$ 53,613	
307	Communication	79	650	820	650	
330	Operating Lease Payments	2,812	2,750	2,775	3,000	KMBS Copier Lease
355	Travel	-	2,000	-	3,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services - TCAT Grant	37	22,000	22,000	-	TCAT Grant 100%
	Total Contract Expense	\$ 2,928	\$ 27,400	\$ 25,595	\$ 6,650	
435	Office Supplies	-	-	-	750	
499	Other Supplies & Materials	338	2,700	305	3,000	Copier and Misc Office
	Total Supply Expense	\$ 338	\$ 2,700	\$ 305	\$ 3,750	
524	In Service/Staff Development	1,878	1,500	755	1,500	Meeting Registrations & Contracted
599	Other Charges	-	350	50	200	In-Service Staff Development
	Total Other Expense	\$ 1,878	\$ 1,850	\$ 805	\$ 1,700	Liability Ins & Workman's Comp Ins
790	Other Equipment	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 164,332	\$ 250,985	\$ 182,982	\$ 243,827	
54230 COMMUNITY REENTRY PROGRAM GRANT - RECID						Grant 100% State Recidivism 3 Yrs (Grant Yr Mar 1 - Feb 29, 2022)
105	Supervisor/Director - RECID	\$ 1,560	\$ -	\$ -	\$ -	1 PT
135	Assessment Personnel - RECID	8,512	-	-	-	1 FT
169	Part-time Personnel - RECID	14,910	-	-	-	1 PT
	Total Salary Expense	\$ 24,982	\$ -	\$ -	\$ -	
201	Social Security	1,541	-	-	-	
204	Pensions	-	-	-	-	
206	Life Insurance	20	-	-	-	
207	Medical Insurance	1,885	-	-	-	
210	Unemployment Compensation	21	-	-	-	
212	Employer Medicare Liability	360	-	-	-	
	Total Benefit Expense	\$ 3,827	\$ -	\$ -	\$ -	
355	Travel	1,314	-	-	-	
	Total Contract Expense	\$ 1,314	\$ -	\$ -	\$ -	
499	Other Supplies & Materials	-	-	-	-	
	Total Supply Expense	\$ -	\$ -	\$ -	\$ -	
799	Other Capital Outlay	-	-	-	-	
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	
	TOTAL COMMUNITY REENTRY PROG RECID GRANTS	\$ 30,122	\$ -	\$ -	\$ -	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
54230	COMMUNITY REENTRY PROGRAM GRANT - VOCA					
105	Supervisor/Director - VOCA	\$ 7,280	\$ 7,935	\$ 6,510	\$ -	Grant 100% State Vocational 3 Yrs ended 6/30/23
189	Other Salaries & Wages - VOCA	120,594	98,737	89,575	-	
	Total Salary Expense	\$ 127,874	\$ 106,672	\$ 96,085	\$ -	
201	Social Security	7,147	6,614	5,515	-	
204	Pensions	9,481	7,602	4,875	-	
206	Life Insurance	121	94	66	-	
207	Medical Insurance	11,516	16,460	1,310	-	
210	Unemployment Compensation	60	165	82	-	
212	Employer Medicare Liability	1,720	1,547	1,385	-	
	Total Benefit Expense	\$ 30,045	\$ 32,481	\$ 13,233	\$ -	
355	Travel	1,032	4,700	-	-	
399	Other Contracted Services	-	15,600	37	-	
	Total Contract Expense	\$ 1,032	\$ 20,300	\$ 37	\$ -	
499	Other Supplies & Materials	2,634	3,000	2,769	-	
	Total Supply Expense	\$ 2,634	\$ 3,000	\$ 2,769	\$ -	
504	In-Direct Cost	4,777	6,029	3,000	-	
524	In-Service staff Development	-	1,300	1,132	-	
599	Other Charges	-	10,000	6,021	-	
	Total Other Chargers	\$ 4,777	\$ 17,329	\$ 10,153	\$ -	
	TOTAL COMMUNITY REENTRY PROG VOCA GRANTS	\$ 166,362	\$ 179,782	\$ 122,277	\$ -	
54240	JUVENILE SERVICES GRANT					
524	In-service/Staff Development	\$ 300			\$ -	
	Total Other Expense	\$ 300	\$ -	\$ -	\$ -	
	TOTAL JUVENILE SERVICES GRANT	\$ 300	\$ -	\$ -	\$ -	
54240	JUVENILE SERVICES					
312	Contracts with Private Agencies	\$ 1,225	\$ 35,000	\$ 20,000	\$ 35,000	Juvenile Detention Qty increased
399	Other Contracted Services	5,722	15,500	9,390	15,500	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 6,947	\$ 50,500	\$ 29,390	\$ 50,500	
54410	CIVIL DEFENSE					
105	Supervisor/Director	\$ 56,074	\$ 58,878	\$ 58,878	\$ 74,015	Appointed - Salary
106	Deputy	42,292	44,399	44,399	51,834	1 employee
186	Longevity	360	420	420	780	1 employee
	Total Salary Expense	\$ 98,726	\$ 103,697	\$ 103,697	\$ 126,629	
201	Social Security	5,953	6,454	6,280	7,938	2 employees
204	Pensions	7,930	8,332	8,330	9,171	TCRS 8% no increase
206	Life Insurance	94	94	94	94	2 employees
207	Medical Insurance	15,442	16,460	16,460	17,491	8.3% Increase Dec - Jun
210	Unemployment Compensation	42	110	42	110	2 employees
212	Employer Medicare Liability	1,392	1,509	1,470	1,856	2 employees
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 31,253	\$ 33,359	\$ 33,076	\$ 37,060	
307	Communication	3,209	3,750	3,745	3,750	
320	Dues & Memberships	110	110	110	120	EMAT fees
330	Operating Lease Payments	2,952	3,100	3,100	3,100	KMBS Copier Lease & NOA Tower Space Lease
335	Maintenance & Repair -- Building	352	1,500	505	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	2,965	5,500	1,800	5,000	Cummins Generator
338	Maintenance & Repair -- Vehicles	1,085	1,500	975	1,500	2 Trucks
355	Travel	889	500	-	500	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	6,302	6,750	6,420	6,750	Satcom, DishNwork, SWC
	Total Contract Expense	\$ 17,864	\$ 22,710	\$ 16,655	\$ 22,220	
412	Diesel Fuel	553	900	1,000	1,500	Prime Mover, EOC Gen & ICT
425	Gasoline	2,439	2,500	3,135	3,500	
435	Office Supplies	867	750	400	500	
499	Other Supplies & Materials	969	2,150	975	1,500	EOC & Training /Drill Supplies
	Total Supply Expense	\$ 4,828	\$ 6,300	\$ 5,510	\$ 7,000	
524	In-Service/Staff Development	1,020	1,025	700	1,000	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	915	975	310	900	ICT Internet
	Total Other Expense	\$ 1,935	\$ 2,000	\$ 1,010	\$ 1,900	
790	Other Equipment	6,418	6,400	5,895	6,000	EOC Upgrades, Response Equipment, Communications, PPE & Portable Generators
	Total Capital Expense	\$ 6,418	\$ 6,400	\$ 5,895	\$ 6,000	
	TOTAL CIVIL DEFENSE	\$ 161,024	\$ 174,466	\$ 165,843	\$ 200,808	
54420	RESCUE SQUAD					
320	Dues & Memberships	\$ 657	\$ 700	\$ 700	\$ 700	TARS Dues
336	Maintenance & Repair - Equipment	515	2,200	1,205	1,200	
338	Maintenance & Repair - Vehicles	-	600	-	-	
399	Other Contracted Services	3,972	6,400	4,000	4,000	Rescue Dive & Drone Classes
	Total Contract Expense	\$ 5,144	\$ 9,900	\$ 5,905	\$ 5,900	

Franklin County, TN					FY 2022-2023 Budget	
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
412	Diesel Fuel	49	350	195	200	
425	Gasoline	106	700	510	600	
499	Other Supplies & Materials	3,532	4,000	2,685	2,800	
	Total Supply Expense	\$ 3,687	\$ 5,050	\$ 3,390	\$ 3,600	
524	In-Service Staff Development	894	1,500	-	-	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	516	600	505	500	
	Total Other Expense	\$ 1,410	\$ 2,100	\$ 505	\$ 500	
790	Other Equipment	5,898	29,000	23,020	23,000	SCUBA Equipment & PPE for Water Rescue
799	Other Capital Outlay	26,159	5,605	605	10,000	*Will need 21/22 funds for 22/23 Capital
	Total Capital Expense	\$ 32,057	\$ 34,605	\$ 23,625	\$ 33,000	
	TOTAL RESCUE SQUAD	\$ 42,298	\$ 51,655	\$ 33,425	\$ 43,000	***NOTE**** Approximate Carryover \$17,500
	54490 CONSOLIDATED COMMUNICATIONS					
103	Assistant	\$ 44,831	\$ 48,847	\$ 46,760	\$ 57,295	1 employee
105	Supervisor/Director	60,000	63,000	63,000	66,150	Appointed -Salary
148	Dispatchers/Radio Operators	387,015	401,286	435,625	602,921	14 employees (-1.5)
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	3,700	4,650	3,800	4,650	5 employees
186	Longevity	3,600	7,800	2,820	3,840	4 employees
187	Overtime Pay	62,955	65,000	41,035	65,000	Fill in for short Staff
189	Other Salaries & Wages	19,677	16,000	23,410	26,000	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 582,728	\$ 607,533	\$ 617,400	\$ 826,806	
201	Social Security	34,900	37,866	37,225	51,461	
204	Pensions	40,068	48,882	46,465	59,451	TCRS 8% No Change
206	Life Insurance	616	749	670	655	
207	Medical Insurance	71,699	123,450	84,525	113,692	8.3% Increase Dec - June
210	Unemployment Compensation	390	880	360	605	
212	Employer Medicare Liability	8,162	8,856	8,705	12,035	
299	Other Fringe Benefits	2,400	3,200	2,900	3,200	16 employees
	Total Benefit Expense	\$ 158,235	\$ 223,882	\$ 180,850	\$ 241,099	
307	Communication	13,825	13,800	13,020	13,020	ATT& Verizon, Century Link
312	Contracts with Private Agencies	9,862	18,000	9,095	9,095	TBI , Flat Earth, Priority Dispatch, Diverse, Weather Tap, Replay Systems
330	Operating Lease Payments	4,860	9,000	5,005	5,005	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	264	1,605	1,375	1,400	Phones/Radios/Monitors
338	Maintenance & Repair -- Vehicles	1,622	1,000	127	500	County Vehicle
348	Postage	58	70	-	70	Mail Reports, TBI Documents, etc
355	Travel	1,286	1,895	2,815	3,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 31,777	\$ 45,370	\$ 31,437	\$ 32,090	
425	Gasoline	520	600	765	765	
435	Office Supplies	5,534	5,000	3,600	4,000	
451	Uniforms	1,800	850	805	1,000	
	Total Supply Expense	\$ 7,854	\$ 6,450	\$ 5,170	\$ 5,765	
524	In Service/Staff Development	4,959	5,000	4,635	4,650	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	418	500	305	300	Voiance Interpreter Service, etc
	Total Other Expense	\$ 5,377	\$ 5,500	\$ 4,940	\$ 4,950	
790	Other Equipment	3,411	3,000	2,615	2,615	Comm/Data Processing Equipment
	Total Capital Expense	\$ 3,411	\$ 3,000	\$ 2,615	\$ 2,615	
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 789,382	\$ 891,735	\$ 842,412	\$ 1,113,325	
	54610 COUNTY CORONER					
399	Other Contracted Services	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500	Contract inc \$1,650 per
	Total Contract Expense	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500	
507	Medical Claims (Autopsy Expenses)	33,500	50,000	23,000	50,000	Estimated (Dr. Wert Coroner \$6K)
599	Other Charges	-	1,000	-	1,000	Coroner Supplies Body Bags
	Total Other Expense	\$ 33,500	\$ 51,000	\$ 23,000	\$ 51,000	
	TOTAL COUNTY CORONER	\$ 39,500	\$ 57,500	\$ 29,500	\$ 57,500	
	54710 PUBLIC SAFETY GRANTS					Grants (100%) rebudget carryover
187	Overtime Pay	\$ 12,854	\$ 22,390	\$ 5,600	\$ 10,308	Impaired Drivers Grant 10/1 - 9/30
	Total Salary Expense	\$ 12,854	\$ 22,390	\$ 5,600	\$ 10,308	
201	Social Security	759	1,395	345	646	
204	Pensions	1,028	2,204	448	1,237	
207	Medical Insurance	1,615	717	530	65	
210	Unemployment Compensation	5	100	5	21	
212	Employer Medicare Liability	178	416	42	152	
	Total Benefit Expense	\$ 3,585	\$ 4,831	\$ 1,370	\$ 2,121	
790	Other Equipment - Impaired Drivers Grant	5,487	12,509	5,860		Impaired Drivers \$3.4K (100%)
799	Other Capital Outlay - Homeland Security Grant	18,145	46,835	46,395		Homeland Security Grant (100%)
	Total Capital Expense	\$ 23,632	\$ 59,344	\$ 52,255	\$ -	
	TOTAL PUBLIC SAFETY GRANTS	\$ 40,071	\$ 86,565	\$ 59,225	\$ 12,429	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
54900	OTHER PUBLIC SAFETY - RESCUE GRANT					EMA Rescue Grant 100% - 3 Yr \$150,000
349	Printing, Stationary & Forms	\$ 120	\$ 500	\$ -		Bringing the Lost Home
355	Travel	-	12,000	-		
399	Other Contracted Services	8,625	9,800	8,000		
	Total Contracted Services Expense	\$ 8,745	\$ 22,300	\$ 8,000	\$ -	
429	Instructional Supplies & Materials	\$ -	\$ 3,000	\$ -		
499	Other Supplies & Materials	33,386	37,200	26,180		
	Total Supplies Expense	\$ 33,386	\$ 40,200	\$ 26,180	\$ -	
524	In-Service Staff Development	-	8,000	-		
599	Other Charges	-	500	20		
	Total Other Charges Expense	\$ -	\$ 8,500	\$ 20	\$ -	
	TOTAL OTHER PUBLIC SAFETY	\$ 42,131	\$ 71,000	\$ 34,200	\$ -	
55110	LOCAL HEALTH CENTER					
307	Communication	\$ 1,270	\$ 1,400	\$ 1,160	\$ 1,400	
320	Dues & Memberships	200	375	375	375	TN PUBLIC HEALTH ASSOC - Dues Increased
335	Maintenance & Repair -- Building	210	9,497	5,565	5,625	Repairs, i.e. HVAC units, floor maintenance Carryover
359	Disposal Fees	1,985	2,200	2,175	2,200	
	Total Contract Expense	\$ 3,665	\$ 13,472	\$ 9,275	\$ 9,600	
410	Custodial Supplies	3,710	4,000	3,825	4,000	Aramark, cleaning supplies and paper products
435	Office Supplies	-	600	525	600	
452	Utilities	11,637	13,425	10,845	13,600	
	Total Supply Expense	\$ 15,347	\$ 18,025	\$ 15,195	\$ 18,200	
502	Building & Contents Insurance	2,957	4,920	4,920	3,000	
506	Liability Insurance	472	525	525	500	
599	Other Charges	1,229	4,811	4,810	2,500	Primary Prevention Events, other Meetings
	Total Other Expense	\$ 4,658	\$ 10,256	\$ 10,255	\$ 6,000	
	TOTAL LOCAL HEALTH CENTER	\$ 23,670	\$ 41,752	\$ 34,725	\$ 33,800	
55120	RABIES AND ANIMAL CONTROL					
103	Assistant(s)	\$ 93,085	\$ 100,021	\$ 98,905	\$ 128,351	3 positions
105	Supervisor/Director	13,571	14,249	14,249	15,496	Appoint (Supplement)
186	Longevity	840	960	960	1,080	2 employees
187	Overtime Pay	10,560	10,000	12,975	16,000	
189	Other Salaries & Wages	979	1,750	1,415	750	Holiday & Admin Pay
	Total Salary Expense	\$ 119,035	\$ 126,980	\$ 128,504	\$ 161,677	
201	Social Security	7,317	7,848	7,735	10,061	
204	Pensions	8,500	10,133	10,330	11,626	TCRS 8%
206	Life Insurance	144	155	145	155	
207	Medical Insurance	14,242	17,869	17,860	27,723	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	83	220	67	220	3 employees
212	Employer Medicare Liability	1,711	1,835	1,810	2,353	
299	Other Fringe Benefits	600	600	600	600	3 employees
	Total Benefit Expense	\$ 32,597	\$ 38,661	\$ 38,547	\$ 52,739	
307	Communication	1,013	2,300	2,185	2,300	
320	Dues & Memberships	-	190	-	190	ACA
333	Licenses	370	370	245	370	
335	Maintenance & Repair -- Building	2,424	1,500	710	2,500	
338	Maintenance & Repair -- Vehicles	766	1,400	590	1,400	
348	Postage	368	450	405	450	
355	Travel	-	600	600	600	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	66,891	71,950	71,945	72,444	SCTDD \$65,404 & Vet
	Total Contract Expense	\$ 71,832	\$ 78,760	\$ 76,680	\$ 80,254	
401	Animal Food and Supplies	5,515	5,500	7,465	7,500	
412	Diesel Fuel	1,579	2,200	2,200	2,200	
413	Drugs & Medical Supplies	1,423	9,530	6,720	10,000	
425	Gasoline	6,516	10,000	9,620	10,000	
435	Office Supplies	32	400	360	400	
442	Propane Gas	-	1,000	900	1,000	
450	Tires & Tubes	435	550	-	1,000	
451	Uniforms	594	1,000	970	1,000	
499	Other Supplies/Materials	9,033	11,120	10,170	10,000	
	Total Supply Expense	\$ 25,127	\$ 41,300	\$ 38,405	\$ 43,100	
509	Refunds	-	50	-	50	
524	In Service/Staff Development	500	670	250	670	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	786	1,240	1,295	1,340	
	Total Other Expense	\$ 1,286	\$ 1,960	\$ 1,545	\$ 2,060	
790	Other Equipment	574	3,500	1,545	4,000	Other Small Equipment, Radios
	Total Capital Expense	\$ 574	\$ 3,500	\$ 1,545	\$ 4,000	
	TOTAL RABIES & ANIMAL CONTROL	\$ 250,451	\$ 291,162	\$ 285,226	\$ 343,830	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
55130	AMBULANCE SERVICE					
303	Ambulance Services	\$ -	\$ -	\$ -	\$ 600,000	
	Total Contract Services	\$ -	\$ -	\$ -	\$ 600,000	
		\$ -	\$ -	\$ -	\$ 600,000	
55190	OTHER LOCAL HEALTH SERVICES					DGA Grant 100%
130	Social Worker	\$ 33,743	\$ 54,505	\$ -	\$ 50,490	2 Employee - State Classified
161	Secretary(s)	40,535	33,215	53,735	35,076	1 Employee - State Classified
169	Part-time Employee	-	-	-	23,254	1 Employee & Placeholder funds
186	Longevity	480	540	540	600	1 Employee - State Classified
	Total Salary Expense	\$ 74,758	\$ 88,260	\$ 54,275	\$ 109,420	
201	Social Security	4,560	4,366	3,270	7,767	
204	Pensions	5,110	9,049	2,915	8,619	TCRS
206	Life Insurance	86	200	47	141	
207	Medical Insurance	7,721	22,000	8,230	22,598	
210	Unemployment Compensation	65	165	50	165	
212	Employer Medicare Liability	1,066	1,039	765	1,816	
299	Other Fringe Benefits	400	800	300	15,854	2 ft & 1 PT positions & Placeholder Funds
	Total Benefit Expense	\$ 19,008	\$ 37,619	\$ 15,577	\$ 56,960	
355	Travel	1,428	11,900	210	11,900	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	1,276	7,280	7,280	7,280	Interpreter services
	Total Contract Expense	\$ 2,704	\$ 19,180	\$ 7,490	\$ 19,180	
599	Other Charges	-	-	-	-	Tobacco Settlement Funds
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL OTHER LOCAL HEALTH SERVICES GRANT	\$ 96,470	\$ 145,059	\$ 77,342	\$ 185,560	
55390	APPROPRIATION TO STATE					
309	Contracts with Government Agencies	\$ -	\$ 30,646	\$ 30,646	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ -	\$ 30,646	\$ 30,646	\$ 30,646	
55510	GENERAL WELFARE ASSISTANCE					
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for New Life Semi-Independent Living Program
	TOTAL GENERAL WELFARE ASSISTANCE	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	
55731	LITTER CONTROL (Litter Grant)					Grant Proceeds approx \$20,000
149	Guard/Laborers	\$ 60,140	\$ 73,504	\$ 67,445	\$ 79,910	2 FT Positions
186	Longevity	-	300	300	-	
189	Other Salaries & Wages	1,823	2,500	1,950	2,500	Holiday & Admin Pay - Supplement Educ Personnel
	Total Salary Expense	\$ 61,963	\$ 76,304	\$ 69,695	\$ 82,410	
201	Social Security	3,687	4,756	4,170	5,134	
204	Pensions	5,047	6,141	5,620	5,934	TCRS 8%
206	Life Insurance	78	94	86	94	
207	Medical Insurance	12,877	16,460	15,286	17,491	
210	Unemployment Compensation	41	110	44	110	2 employees
212	Employer Medicare Liability	862	1,112	975	1,201	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 22,992	\$ 29,073	\$ 26,581	\$ 30,364	
302	Advertising	1,000	1,000	1,000	1,000	
355	Travel	40	800	87	200	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	395	600	306	600	
	Total Contract Expense	\$ 1,435	\$ 2,400	\$ 1,393	\$ 1,800	
499	Other Supplies and Materials	5,877	8,400	6,755	9,000	Grant related items
	Total Supply Expense	\$ 5,877	\$ 8,400	\$ 6,755	\$ 9,000	
524	In Service/Staff Development	-	500	-	500	
	Total Other Expense	\$ -	\$ 500	\$ -	\$ 500	
	TOTAL LITTER CONTROL	\$ 92,267	\$ 116,677	\$ 104,424	\$ 124,073	
55739	OTHER WASTE COLLECTION					Part Offset by State Contract Pickup on St Routes
149	Guard/Laborer	\$ 29,721	\$ 36,752	\$ 36,005	\$ 39,955	1 FT Position
189	Other Salaries & Wages	255	200	-	200	Holiday/Admin Pay
	Total Salary Expense	\$ 29,976	\$ 36,952	\$ 36,005	\$ 40,155	
201	Social Security	1,724	2,303	1,860	2,502	
204	Pensions	1,772	2,976	2,897	2,893	TCRS 8%
206	Life Insurance	43	47	47	47	
207	Medical Insurance	4,143	8,230	8,220	8,746	No increase in Jan 1
210	Unemployment Compensation	14	55	21	55	1 employee
212	Employer Medicare Liability	403	539	435	585	
299	Other Fringe Benefits	100	200	200	200	1 employee
	Total Benefit Expense	\$ 8,199	\$ 14,350	\$ 13,680	\$ 15,028	
359	Disposal Fees	-	400	300	400	
	Total Contract Expense	\$ -	\$ 400	\$ 300	\$ 400	
499	Other Supplies & Materials	500	500	-	500	
	Total Supply Expense	\$ 500	\$ 500	\$ -	\$ 500	
	TOTAL OTHER WASTE COLLECTION	\$ 38,675	\$ 52,202	\$ 49,985	\$ 56,083	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
56300 SENIOR CITIZENS ASSISTANCE - Franklin County						
316	Contributions - Franklin Co				\$ -	
316	Contributions - Sewanee				-	
335	Maintenance & Repair -- FCSC	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	
399	Contracted Services - FCSC	11,525	23,050	23,050	23,050	
	Total Contract Expense	\$ 11,525	\$ 24,550	\$ 24,550	\$ 24,550	
410	Custodial Supplies - FCSC	2,207	3,500	3,500	3,500	
452	Utilities					Moved to County Buildings
425	Gasoline - FCSC		-	-		
	Total Supply Expense	\$ 2,207	\$ 3,500	\$ 3,500	\$ 3,500	
502	Building & Contents Insurance	-				Moved to Other Charges
599	Other Charges					
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	
718	Motor Vehicles					
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co	\$ 13,732	\$ 28,050	\$ 28,050	\$ 28,050	
56300 SENIOR CITIZENS ASSISTANCE - Sewanee Ctr						
399	Contracted Services - SEWAN	\$ 9,000	\$ 9,000	\$ 9,000	9,000	
	Total Contract Expense	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
410	Custodial Supplies - SEWAN	\$ 450	\$ 450	\$ 450	450	
	Total Supply Expense	\$ 450	\$ 450	\$ 450	\$ 450	
	TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr	\$ 9,450	\$ 9,450	\$ 9,450	\$ 9,450	
56700 PARKS AND FAIR BOARDS						
105	Supervisor/Director	\$ 5,865	\$ 6,158	\$ 6,110	\$ 6,697	1 Salary Supplement position
187	Overtime Pay		-		-	
189	Other Salaries & Wages	17,013	19,141	15,985	18,097	2 Seasonal positions & 3 Supplement
	Total Salary Expense	\$ 22,878	\$ 25,300	\$ 22,095	\$ 24,795	
201	Social Security	1,409	1,569	1,365	1,537	
204	Pensions	695	929	710	708	
206	Life Insurance	-	10	-	10	
207	Medical Insurance	-	500	-	500	
210	Unemployment Compensation	21	165	25	165	3 employees
212	Employer Medicare Liability	329	367	320	360	
299	Other Fringe Benefits		-			
	Total Benefit Expense	\$ 2,454	\$ 3,539	\$ 2,420	\$ 3,280	
307	Communication	268	300	300	300	
312	Contracts w/Private Agencies					Equipment Rental
316	Contributions					on \$8 per player on roster
334	Maintenance Agreements	359	500	360	500	Life Communications (beach alarm)
335	Maintenance & Repair -- Buildings	-	10,000	1,900	10,000	
335	Maintenance & Repair -- Buildings - Farmers Mkt					
335	Maintenance & Repair -- Buildings - SMTAP Pavilion					SMTAP offset by rev
336	Maintenance & Repair -- Equipment					
355	Travel					
399	Other Contracted Services					
	Total Contract Expense	\$ 627	\$ 10,800	\$ 2,560	\$ 10,800	
412	Diesel Fuel					
418	Equipment Parts					for 2 tractors and implements
450	Tires & Tubes					for beach tractor
452	Utilities					Moved to County Buildings
499	Other Supplies/Materials	9,048	12,500	12,820	12,500	Sand & Toiletries
499	Other Supplies/Materials - Farmers Mkt Pavilion					
499	Other Supplies/Materials - SMTAP Pavilion					SMTAP offset by rev
	Total Supply Expense	\$ 9,048	\$ 12,500	\$ 12,820	\$ 12,500	
599	Other Charges	149	1,500	310	1,500	
599	Other Charges - SMTAP Pavilion					
	Total Other Expense	\$ 149	\$ 1,500	\$ 310	\$ 1,500	
799	Other Capital Outlay	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL PARKS & FAIR BOARDS	\$ 35,156	\$ 53,639	\$ 40,205	\$ 52,875	
56900 Other Social, Cultural & Recreational						
790	Other Construction					USDA Grant - Completed & Closed
	TOTAL OTHER SOCIAL, CULTURAL & RECREATIONAL		\$ -	\$ -	\$ -	
57100 AGRICULTURE EXTENSION						
189	Other Salaries & Wages	\$ 77,945	\$ 99,500	\$ 90,860	\$ 102,352	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
	Total Salary Expense	\$ 77,945	\$ 99,500	\$ 90,860	\$ 102,352	
299	Other Fringe Benefits	22,326	29,210	29,830	33,933	
	Total Benefit Expense	\$ 22,326	\$ 29,210	\$ 29,830	\$ 33,933	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
307	Communication	512	625	535	625	
320	Dues & Memberships	565	565	485	565	
330	Operating Lease Payments	4,996	5,600	5,560	5,600	KMBS Copier Lease
355	Travel	-	3,000	3,000	3,000	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	74	500	-	500	AT & T ISP & Copier
	Total Contract Expense	\$ 6,147	\$ 10,290	\$ 9,580	\$ 10,290	
499	Other Supplies & Materials	-	250	-	250	
	Total Supply Expense	\$ -	\$ 250	\$ -	\$ 250	
599	Other Charges	-	250	-	250	**4-H Program/Ag Ext Operational Expenses
	Total Other Expense	\$ -	\$ 250	\$ -	\$ 250	
	TOTAL AGRICULTURE EXTENSION	\$ 106,418	\$ 139,500	\$ 130,270	\$ 147,075	
57500	SOIL CONSERVATION					
118	Secretary to Board	\$ 28,839	\$ 33,193	\$ 33,273	\$ 43,660	1 position
189	Other Salaries & Wages	2,000	35,454	34,435	38,383	1 position & Holiday Pay
	Total Salary Expense	\$ 30,839	\$ 68,648	\$ 67,708	\$ 82,043	
201	Social Security	1,826	4,355	3,950	5,130	
204	Pensions	2,643	5,624	4,190	5,928	TCRS 8%
206	Life Insurance	47	94	86	94	
207	Medical Insurance	7,721	14,710	8,230	17,491	No increase in Jan 1
210	Unemployment Compensation	21	110	63	110	2 employees
212	Employer Medicare Liability	427	1,019	925	1,200	
299	Other Fringe Benefits	200	400	400	400	2 employees
	Total Benefit Expense	\$ 12,885	\$ 26,311	\$ 17,844	\$ 30,353	
320	Dues & Memberships	275	325	350	350	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	1,763	5,050	4,660	5,000	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 2,038	\$ 5,375	\$ 5,010	\$ 5,350	
524	In-Service Staff Development	415	1,700	1,220	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	250	-	400	Farm City Day, Fair & Educ Materials
	Total Other Expense	\$ 415	\$ 1,950	\$ 1,220	\$ 2,400	
	TOTAL SOIL CONSERVATION	\$ 46,177	\$ 102,284	\$ 91,782	\$ 120,146	
58120	INDUSTRIAL DEVELOPMENT					
103	Assistant	\$ 19,831	\$ 20,833	\$ 11,670	\$ -	
189	Other Salaries & Wages	-	25,100	16,435	75,005	
	Total Salary Expense	\$ 19,831	\$ 45,933	\$ 28,105	\$ 75,005	
201	Social Security	1,185	2,877	1,735	4,663	
204	Pensions	1,595	1,686	895	5,385	
206	Life Insurance	26	30	16	47	
207	Medical Insurance	4,249	4,609	2,595	8,746	
210	Unemployment Compensation	11	140	46	55	
212	Employer Medicare Liability	277	673	405	1,090	
299	Other Fringe Benefits	112	200	412	200	
	Total Benefit Expense	\$ 7,455	\$ 10,215	\$ 6,104	\$ 20,185	
302	Advertising	670	7,350	2,655	4,000	
307	Communication	344	400	590	600	Phone Only
320	Dues & Memberships	275	2,000	150	300	
334	Maintenance Agreements	-	1,945	-	4,000	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	620	-	-	-	
347	Pest Control	900	225	225	-	
355	Travel	1,848	3,000	1,503	2,500	Per diems, Mileage & Lodging, Etc
359	Disposal Fees	-	-	-	-	
399	Other Contracted Services	1,156	9,815	9,435	10,000	
	Total Contract Expense	\$ 5,813	\$ 24,735	\$ 14,558	\$ 21,400	
435	Office Supplies	258	725	140	500	
	Total Supply Expense	\$ 258	\$ 725	\$ 140	\$ 500	
508	Premium on Bonds	344	350	200	250	
524	In Service/Staff Development	1,165	2,500	1,075	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	3,240	2,000	1,815	2,000	Park Development
	Total Other Expense	\$ 4,749	\$ 4,850	\$ 3,090	\$ 4,750	
799	Other Capital Outlay	-	-	-	-	Sale of Property Proceeds for Site Development
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 38,106	\$ 86,459	\$ 51,997	\$ 121,840	*Carry Balances from prior yrs agreement ID Board Dev. Projects
58190	OTHER ECONOMIC & COMMUNITY DEV - Chamber					
399	Other Contracted Services - Chamber of Commerce	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	Chamber of Commerce
	TOTAL OTHER ECONOMIC & COMM. DEV. - Chamber	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
58190	OTHER ECONOMIC & COMMUNITY DEV - TN Rehab Ctr					
309	Contracts with Government Agencies	\$ 111,330	\$ 111,330	\$ 111,330	\$ 81,772	TN Rehab Center - State Contract DHS
	TOTAL OTHER ECONOMIC & COMM. DEV. - TN Rehab Ctr	\$ 111,330	\$ 111,330	\$ 111,330	\$ 81,772	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT					So Central TN Dev Dist Admin Grants 100%
399	Other Contracted Services - Housing Grant	\$ -	\$ -	\$ -	\$ -	Housing Grant
399	Other Contracted Services - CDBG	-	-	-	-	Community Block Dev Grant
	Total Contract Expense	\$ -	\$ -	\$ -	\$ -	
499	Other Supplies & Materials	-	5,000	5,000	-	
	Total Supply Expense	\$ -	\$ 5,000	\$ 5,000	\$ -	
599	Other Charges	-	-	-	-	
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	
790	Other Equipment	-	-	-	-	
799	Other Capital Outlay - TCAT	-	245,000	245,000	-	TCAT CDBG & EDA Grant
	Total Capital Expense	\$ -	\$ 245,000	\$ 245,000	\$ -	
	TOTAL OTHER ECONOMIC & COMM. DEVELOPMENT	\$ -	\$ 250,000	\$ 250,000	\$ -	
58220	AIRPORT - Sewanee					TDOT Grants 100% for Sewanee Airport
399	Other Contracted Services	\$ 20,621	\$ 216,000	\$ 216,000		
	Total Contract Expense	\$ 20,621	\$ 216,000	\$ 216,000	\$ -	
702	Airport Improvement	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL AIRPORTS	\$ 20,621	\$ 216,000	\$ 216,000	\$ -	
58300	VETERANS SERVICES					
103	Assistant	\$ 34,498	\$ 36,217	\$ 36,217	\$ 43,660	1 Full time hourly position
105	Supervisor/Director	18,437	19,349	19,349	21,042	1 Part time Salary Position
169	Part-time Employee	13,242	15,499	11,905	24,148	1 position 28 hrs
185	Educational Incentive -- Other County Employees	-	-	-	850	1 employee
186	Longevity	360	420	420	480	1 employee
	Total Salary Expense	\$ 66,537	\$ 71,485	\$ 67,891	\$ 90,180	
201	Social Security	2,986	3,267	3,185	4,318	
204	Pensions	2,805	3,001	2,950	3,259	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	6,224	8,230	6,163	8,746	
210	Unemployment Compensation	62	170	60	165	
212	Employer Medicare Liability	967	1,049	990	1,315	
299	Other Fringe Benefits	400	500	400	500	3 employees
	Total Benefit Expense	\$ 13,491	\$ 16,263	\$ 13,795	\$ 18,349	
307	Communication	480	480	480	500	
312	Contracts with Private Agencies	898	900	890	900	Vetrospect - VA Program (2 License)
320	Dues & Memberships	-	50	-	50	
330	Operating Lease Payments	2,230	2,400	2,405	2,450	KMBS Copier Lease
354	Transportation - Other Than Students VTAID	5,541	6,147	6,130	2,700	Veterans Assistance (offset by donations)
355	Travel	-	610	610	300	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 9,149	\$ 10,587	\$ 10,515	\$ 6,900	
435	Office Supplies	1,372	1,400	1,395	1,500	**Increase in claims
	Total Supply Expense	\$ 1,372	\$ 1,400	\$ 1,395	\$ 1,500	
508	Premiums on Corporate Surety Bonds	-	50	-	50	
524	In Service/Staff Development	-	100	-	100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - VTAID & Misc	3,218	4,977	4,977	2,440	Veterans Assistance (offset by donations)
	Total Other Expense	\$ 3,218	\$ 5,127	\$ 4,977	\$ 2,590	
	TOTAL VETERANS SERVICES	\$ 93,767	\$ 104,862	\$ 98,573	\$ 119,519	
58400	OTHER CHARGES					
215	On Behalf payments for OPEB	\$ -	\$ 90,000	\$ -	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	65,486	70,000	96,522	102,000	OPEB (currently 9 employees)
	Total Benefit Expense	\$ 65,486	\$ 160,000	\$ 96,522	\$ 192,000	
340	Medical & Dental Services	3,455	3,500	2,940	3,500	
	Total Contract Expense	\$ 3,455	\$ 3,500	\$ 2,940	\$ 3,500	
502	Building & Content Insurance	89,265	105,525	105,524	108,000	
506	Liability Insurance	142,195	118,000	117,887	120,000	
507	Medical Claims	15,249	40,000	500	500	
510	Trustee's Commission	280,583	298,000	295,000	300,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	54,447	77,000	74,994	77,000	
513	Worker's Compensation	195,441	175,600	221,468	230,000	
515	Liability Claim(s)	-	100	2,000	2,000	
516	Other Self-Insured Claims	11,660	15,000	-	-	
599	Other Charges	10,362	10,000	7,200	10,000	
	Total Other Expense	\$ 799,202	\$ 839,225	\$ 824,574	\$ 847,500	
	TOTAL OTHER CHARGES	\$ 868,143	\$ 1,002,725	\$ 924,036	\$ 1,043,000	

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
58805	COVID-19 GRANT # 5 - Airport					
399	Other Contracted Services	-	9,000	9,000	-	
	Total Contract Expense	\$ -	\$ 9,000	\$ 9,000	\$ -	
	TOTAL COVID-19 GRANT # 5 - Airport	\$ -	\$ 9,000	\$ 9,000	\$ -	
58807	COVID-19 GRANT #7 - Jail					
499	Other Supplies & Materials	-	1,000	1,000	-	
	Total Supply Expense	\$ -	\$ 1,000	\$ 1,000	\$ -	
799	Other Capital Outlay	-	146,170	146,170	-	
	Total Capital Outlay	\$ -	\$ 146,170	\$ 146,170	\$ -	
	TOTAL COVID-19 GRANT #7 - Jail	\$ -	\$ 147,170	\$ 147,170	\$ -	
58831	American Rescue Plan Act Grant # 1					
799	Other Capital Outlay	1,500,000	-	-	-	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	\$ 1,500,000	\$ -	\$ -	\$ -	
58833	AMERICAN RESCUE PLAN ACT GRANT # 3 - TDEC					
189	Other Salaries & Wages	-	44,890	44,820	70,655	TDEC Grant Manager
	Total Salary Expense	\$ -	\$ 44,890	\$ 44,820	\$ 70,655	
201	Social Security	-	2,785	2,780	4,381	
204	Pensions	-	3,595	3,586	5,060	
206	Life Insurance	-	35	35	47	
207	Medical Insurance	-	-	-	8,746	
210	Unemployment Compensation	-	110	42	55	
212	Employer Medicare Liability	-	655	650	1,024	
299	Other Fringe Benefits	-	-	-	200	
	Total Benefit Expense	\$ -	\$ 7,180	\$ 7,093	\$ 19,512	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 3	\$ -	\$ 52,070	\$ 51,913	\$ 90,167	
58836	AMERICAN RESCUE PLAN ACT GRANT #6					
799	Other Capital Outlay	-	6,699,195	6,699,195	-	
	Total Capital Expense	\$ -	\$ 6,699,195	\$ 6,699,195	\$ -	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 6	\$ -	\$ 6,699,195	\$ 6,699,195	\$ -	
58842	AMERICAN RESCUE PLAN ACT GRANT #B					
799	Other Capital Outlay	-	75,000	75,000	-	
	Total Capital Expense	\$ -	\$ 75,000	\$ 75,000	\$ -	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # B	\$ -	\$ 75,000	\$ 75,000	\$ -	
90000	CAPITAL PROJECTS					
91190	Other General Government Projects					
718	Motor Vehicles	-	131,509	-	70,000	12 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
790	Other Equipment	30,009	47,749	4,450	40,000	Technology Reserve (begin to keep a reserve balance)
799	Other Capital Outlay	9,548	140,000	8,485	140,000	Unexpected County Capital Expenses
799	Other Capital Outlay - Gov Direct	505,396	603,505	325,927	277,578	
91200	Highway & Street Capital Projects					
721	Quarry Equipment	-	-	-	-	Quarry Crusher Project
799	Other Capital Outlay - Highway Districts	135,863	200,000	200,000	140,000	County Comm Roads (New \$140K)
799	Other Capital Outlay	1,543	-	13,000	-	UTSI Flap Grant and TDOT Local Roads Safety Initiative
	TOTAL CAPITAL PROJECTS	\$ 682,359	\$ 1,122,764	\$ 551,862	\$ 667,578	
	Total Estimated Expenditures & Other Uses	\$ 20,351,566	\$ 29,380,571	\$ 26,810,221	\$ 23,522,203	
	Proceeds from Sale of Capital Assets					
	Excess of Estimated Revenue & Other Sources	\$ 4,212,078	\$ (2,799,438)	\$ (1,284,927)	\$ (378,601)	
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 11,868,061	\$ 16,243,046	\$ 16,243,046	\$ 14,958,119	
	Adjustment for PY Encumbrances/Reserve Relinquished	\$ 162,907				
	Estimated Ending Fund Balance -- June 30	16,243,046	13,443,607	14,958,119	14,579,518	
	Restricted for Finance (Co Clerk) 34515	-	(9,181)	(9,181)	(9,181)	
	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	(25,613)	-	(174,808)	(174,808)	Vehicles & Technology
	Assigned for Other Operations 34686	(732,469)	(841,916)	(931,916)	(931,916)	OPEB ARC Reserve (+ \$90K Annually)
	Estimated UNASSIGNED Ending Fund Balance of June 30	\$ 11,484,964	\$ 8,592,511	\$ 9,842,214	\$ 9,463,613	Fund Balance Requirement 2.5%=\$565,000 Unassigned Fund Balance Benchmark 5%=\$1,130,300 (\$2.2 M is best)

Franklin County, TN						FY 2022-2023 Budget
County General Fund # 101						
Fund #101						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
	Total Salary Expense	\$ 9,582,393	\$ 10,464,879	\$ 10,092,445	\$ 12,047,087	51.22%
	Total Benefit Expense	2,790,766	3,501,741	3,019,587	3,867,450	16.44%
	Total Contract Expense	2,161,940	3,157,850	2,495,041	2,809,629	11.94%
	Total Supply Expense	1,564,973	1,825,096	1,735,685	1,791,040	7.61%
	Total Other Expense	1,595,682	1,726,417	1,438,978	1,533,578	6.52%
	Total Debt Expense	-	-	-	-	0.00%
	Total Capital Expense	2,655,810	8,704,587	8,028,485	1,473,418	6.26%
	Total County General Appropriations	\$ 20,351,566	\$ 29,380,571	\$ 26,810,221	\$ 23,522,203	100.00%

Franklin County, TN						FY 2023-2024 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
Account No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40200	County Local Option Taxes					
40260	Litigation Tax - Special Purpose					
40266	Litigation Tax -- Jail, Workhouse, Courthouse	\$ 138,364	\$ 140,000	\$ 123,000	\$ 125,000	
	TOTAL LOCAL TAXES	\$ 138,364	\$ 140,000	\$ 123,000	\$ 125,000	
	Total Estimated Revenues	\$ 138,364	\$ 140,000	\$ 123,000	\$ 125,000	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 1,422	\$ 1,450	\$ 1,425	\$ 1,450	
	TOTAL OTHER CHARGES	\$ 1,422	\$ 1,450	\$ 1,425	\$ 1,450	
	Total Estimated Expenditures	\$ 1,422	\$ 1,450	\$ 1,425	\$ 1,450	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 135,000	\$ 135,000	\$ 120,000	\$ 125,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 135,000	\$ 135,000	\$ 120,000	\$ 125,000	
	Total Estimated Expenditures & Other Uses	\$ 136,422	\$ 136,450	\$ 121,425	\$ 126,450	
	Excess of Estimated Revenue Over (Under)	\$ 1,942	\$ 3,550	\$ 1,575	\$ (1,450)	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 25,670	\$ 27,612	\$ 27,612	\$ 29,187	
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 27,612	\$ 31,162	\$ 29,187	\$ 27,737	Revenue Mandated Fund Balance Policy 5%=\$6,322

Franklin County, TN Public Library Fund # 115					FY 2023-2024 Budget	
Fund #115						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2023-2024 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 397,383	\$ 400,853	\$ 399,150	\$ 404,497	Represents \$0.0246
40120	Trustee's Collections - Prior Year	6,821	8,000	7,050	8,000	
40125	Trustee's Collections - Bankruptcy	8	25	5	10	
40130	Circuit/Clerk & Master Collections - Prior Year	5,074	8,000	5,465	8,000	
40140	Interest and Penalty	1,372	2,000	1,375	1,500	
40161	Payments in Lieu of Taxes - TVA	135	135	135	135	
40162	Payments in Lieu of Taxes - Local Utilities	1,449	1,600	1,410	1,500	
40163	Payments in Lieu of Taxes - Other	1,225	1,225	500	1,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 2,841	\$ 2,910	\$ 2,910	\$ 3,000	
	TOTAL LOCAL TAXES	\$ 416,308	\$ 424,748	\$ 418,000	\$ 427,642	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 2,142	\$ 2,110	\$ 1,825	\$ 2,150	
	TOTAL LICENSES AND PERMITS	\$ 2,142	\$ 2,110	\$ 1,825	\$ 2,150	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 7,956	\$ 7,900	\$ 7,275	\$ 7,750	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 7,956	\$ 7,900	\$ 7,275	\$ 7,750	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 704	\$ 2,135	\$ 2,135	\$ 2,000	
44146	E-Rate Funding	-	-	-	-	
44170	Miscellaneous Refunds	39	45	55	55	
44990	Other Local Revenues	878	1,000	800	1,000	
	TOTAL OTHER LOCAL REVENUES	\$ 1,621	\$ 3,180	\$ 2,990	\$ 3,055	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47301	Covid Grant # 1	\$ -	\$ -	\$ -	\$ -	
47401	American Rescue Plan Act Grant # 1	22,843	-	-	-	
47590	Other Federal Through State	-	3,372	3,372	3,500	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 22,843	\$ 3,372	\$ 3,372	\$ 3,500	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500	Winchester, Dechard, Estill Springs & Other
48610	Donations	21,643	5,190	5,190	5,000	Misc Nissan, etc.
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 50,143	\$ 33,690	\$ 33,690	\$ 33,500	
	Total Estimated Revenues & Other Sources	\$ 501,013	\$ 475,000	\$ 467,152	\$ 477,597	
Estimated Expenditures						
56500	LIBRARIES					
103	Assistant(s)	\$ 99,987	\$ 108,186	\$ 107,496	\$ 80,663	2 FT positions
105	Supervisor/Director	50,973	53,521	53,522	59,197	Appointed - Salary
106	Deputy	-	-	-	49,629	1 Deputy Director
137	Educ Media Personnel	38,299	40,464	40,453	45,906	1 FT position
169	Part-time Employee(s)	31,710	36,000	35,850	41,664	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	1,860	2,100	2,100	2,340	4 employees
189	Other Salaries & Wages	158	5,356	5,175	2,856	Admin & Worked Holiday Hrs
	Total Salary Expense	\$ 223,937	\$ 246,577	\$ 245,546	\$ 283,206	
201	Social Security	13,572	14,900	14,865	17,652	
204	Pensions	14,819	16,880	16,855	17,409	
206	Life Insurance	234	234	234	234	
207	Medical Insurance	36,502	39,675	39,670	43,728	
210	Unemployment Compensation	188	200	180	500	
212	Employer Medicare Liability	3,174	3,480	3,476	4,128	
299	Other Fringe Benefits	1,450	1,400	1,375	1,500	12 employees

Franklin County, TN Public Library Fund # 115					FY 2023-2024 Budget	
Fund #115						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2023-2024 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
	Total Benefit Expense	\$ 69,939	\$ 76,770	\$ 76,655	\$ 85,150	
302	Advertising	-	50	-	-	
307	Communications	2,039	2,000	1,580	1,575	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	75	75	-	75	
330	Operating Lease Payments	4,921	5,000	4,860	4,860	KMBS Copier
335	Maintenance & Repair - Building	19,951	25,265	25,220	25,220	Painting, cleaning & Lawn Maintenance
355	Travel	1,035	1,400	1,400	2,000	
399	Other Contracted Services	2,406	3,600	2,970	6,395	Comcast, Verso, St Consortium increase \$55, Movie License, iPage, Canva, QuickBooks (Techsoup), MyLibro
	Total Contract Expense	\$ 30,427	\$ 37,390	\$ 36,030	\$ 40,125	
410	Custodial Supplies	941	1,500	1,415	2,500	FCL \$900 & FC Custodial Reimb \$1,600
432	Library Books/Media	35,177	38,821	34,315	35,000	Print & Digital Materials
435	Office Supplies	1,871	2,200	1,990	2,000	
437	Periodicals	838	2,270	1,670	1,921	Magazines & Online Universal Classes
499	Other Supplies & Materials	7,958	9,500	7,145	6,500	Archival and processing Matt's & Library Cards
	Total Supply Expense	\$ 46,785	\$ 54,291	\$ 46,535	\$ 47,921	
524	In-Service Staff Development	100	200	140	500	2 full staff development days annually
599	Other Charges	9,389	5,099	2,610	1,000	Performers & ProgramSupplies
	Total Other Expense	\$ 9,489	\$ 5,299	\$ 2,750	\$ 1,500	
709	Data Processing Equipment	236	880	-	-	
719	Office Equipment	-	500	-	500	
790	Other Equipment - Grant	-	3,564	3,510	3,500	Tech Grant
799	Other Capital Outlay	12,211	735	-	2,000	
	Total Capital Expense	\$ 12,447	\$ 5,679	\$ 3,510	\$ 6,000	
	TOTAL LIBRARIES	\$ 393,024	\$ 426,006	\$ 411,026	\$ 463,902	
	58400 OTHER CHARGES					
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	800	800	800	Bid Item
359	Disposal Fees	1,884	2,100	2,085	2,100	Dumpster Fee
	Total Contract Expense	\$ 2,484	\$ 3,000	\$ 2,885	\$ 3,000	
452	Utilities	20,642	26,250	22,850	24,000	
	Total Supply Expense	\$ 20,642	\$ 26,250	\$ 22,850	\$ 24,000	
502	Building & Content Insurance	3,002	3,790	3,787	4,000	
506	Liability Insurance	1,028	940	938	1,000	
507	Medical Claims	-	100	-	-	
510	Trustee's Commission	8,319	9,000	8,455	9,000	
513	Workers Compensation	3,687	4,325	4,325	4,600	
516	Other Self-Insured Claims	-	840	-	1,000	
	Total Other Expense	\$ 16,036	\$ 18,995	\$ 17,505	\$ 19,600	
	TOTAL OTHER EXPENDITURES	\$ 39,162	\$ 48,245	\$ 43,240	\$ 46,600	
	58831 American Rescue Plan Act Grant					
790	Other Equipment	\$ 20,342	\$ -	\$ -	\$ -	
799	Other Capital Outlay	6,850	-	-	-	
		\$ 27,192	\$ -	\$ -	\$ -	
	91150 Social, Cultural & Recreational Projects					
799	Other Capital Outlay	-	43,000	43,000	-	
	Total Social, Cultural & Recreational Projects	\$ -	\$ 43,000	\$ 43,000	\$ -	
	99100 Transfers Out					
		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Total Estimated Expenditures	\$ 462,378	\$ 520,251	\$ 500,266	\$ 513,502	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 38,635	\$ (45,251)	\$ (33,114)	\$ (35,905)	
	Estimated Beginning Fund Balance July 1	257,934	301,805	301,805	268,691	

Franklin County, TN Public Library Fund # 115					FY 2023-2024 Budget	
Fund #115						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2023-2024 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
	Encumbered for Social, Cultural & Recreational Services 115-56500	5,236				
	Estimated Ending Fund Balance June 30	\$ 301,805	\$ 256,554	\$ 268,691	\$ 232,786	Fund Balance Policy 5% = \$25,067
	Total Salary Expense	\$ 223,937	\$ 246,577	\$ 245,546	\$ 283,206	55.15%
	Total Benefit Expense	69,939	76,770	76,655	85,150	16.58%
	Total Contract Expense	32,911	40,390	38,915	43,125	8.40%
	Total Supply Expense	67,427	80,541	69,385	71,921	14.01%
	Total Other Expense	28,525	27,294	23,255	24,100	4.69%
	Total Capital Expense	39,639	48,679	46,510	6,000	1.17%
	Total Library Appropriations	\$ 462,378	\$ 520,251	\$ 500,266	\$ 513,502	100.00%

Franklin County, TN Solid Waste Fund # 116					FY 2023-2024 Budget	
Fund #116						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2023-2024 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,754,493	\$ 1,774,745	\$ 1,755,000	\$ 2,894,692	Represents \$0.1583+0.10 = \$0.2583
40120	Trustee's Collection - Prior Year	27,483	30,000	28,030	28,000	
40125	Trustee's Collection - Bankruptcy	56	100	30	50	
40130	Clerk & Master Collection Prior Year	23,032	27,000	26,650	30,000	
40140	Interest and Penalty	5,524	6,000	5,620	6,000	
40161	Payment in Lieu of Taxes - TVA	863	900	870	875	
40163	Payment in Lieu of Taxes -- Other	2,926	3,000	-	3,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	18,185	18,500	18,585	18,600	
TOTAL LOCAL TAXES		\$ 1,832,562	\$ 1,860,245	\$ 1,834,785	\$ 2,981,217	
41100 LICENSES						
41140	Cable TV Franchise	\$ 13,717	\$ 13,500	\$ 11,600	\$ 12,000	
TOTAL LICENSES		\$ 13,717	\$ 13,500	\$ 11,600	\$ 12,000	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43106	Commercial & Industrial Waste Collection Charges	\$ 76,800	\$ 96,000	\$ 96,175	\$ 70,000	Nissan Agreement (plant 2 closing)
43109	Transfer Waste Stations Collection Charges	14,000	15,000	15,000	16,000	Winchester (new Rate eff July 1)
43110	Tipping Fees	66,796	30,000	30,000	30,000	
43114	Solid Waste Disposal Fees	7,947	11,000	8,260	8,000	
43190	Other General Service Charges	-	-	-	-	
TOTAL CHARGES FOR CURRENT SERVICES		\$ 165,543	\$ 152,000	\$ 149,435	\$ 124,000	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44145	Sale of Recycled Material	\$ 295,704	\$ 255,000	\$ 255,000	\$ 255,000	
44170	Miscellaneous Refunds	-	-	-	-	
44500 Nonrecurring Items						
44530	Sale of Equipment	-	-	-	-	
44540	Sale of Property	-	200	200	-	
44990	Other Local Revenues	-	1,000	-	-	
TOTAL OTHER LOCAL REVENUES		\$ 295,704	\$ 256,200	\$ 255,200	\$ 255,000	
46100 GENERAL GOVERNMENT GRANTS						
46170	Solid Waste Grants	\$ -	\$ -	\$ -	\$ 34,000	
TOTAL GENERAL GOVERNMENT GRANTS		\$ -	\$ -	\$ -	\$ 34,000	
46800 OTHER STATE REVENUES						
46980	Other State Grants	\$ -	\$ 82,362	\$ 82,362	\$ 50,000	TDEC Grant
46990	Other State Revenues	24,550	34,030	34,030	34,000	Tire Waste Grant
TOTAL OTHER STATE REVENUES		\$ 24,550	\$ 116,392	\$ 116,392	\$ 84,000	
49800 OPERATING TRANSFERS						
49600	Proceeds from Sale of Capital Assets	\$ 50,625	\$ 1,450	\$ 1,450	\$ 330,000	(trade in Grinder and chipper sell roll-off)
49800	Transfers In	-	-	-	750,000	Debt Service Interfund Note Transfer
TOTAL OPERATING TRANSFERS		\$ 50,625	\$ 1,450	\$ 1,450	\$ 1,080,000	
Total Estimated Revenues & Other Sources		\$ 2,382,701	\$ 2,399,787	\$ 2,368,862	\$ 4,570,217	
Estimated Expenditures						
55720 SANITATION EDUCATION/INFORMATION						
302	Advertising	\$ 1,800	\$ 2,200	\$ 2,200	\$ 3,000	
Total Contract Expense		\$ 1,800	\$ 2,200	\$ 2,200	\$ 3,000	
429	Instructional Supplies & Materials	-	-	-	-	
499	Other Supplies & Materials	1,000	1,000	1,000	1,200	
Total Supply Expense		1,000	1,000	1,000	1,200	
TOTAL SANITATION EDUCATION & INFORMATION		\$ 2,800	\$ 3,200	\$ 3,200	\$ 4,200	

Franklin County, TN Solid Waste Fund # 116					FY 2023-2024 Budget	
Fund #116						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2023-2024 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
55732 CONVENIENCE CENTERS						Requesting COLA 2.5%
149	Laborers	\$ 215,960	\$ 237,600	\$ 237,505	\$ 257,738	18 Reg/12 Subs
187	Overtime Pay	114	600	415	600	
	Total Salary Expense	\$ 216,074	\$ 238,200	\$ 237,920	\$ 258,338	
201	Social Security	12,059	12,882	12,590	16,172	
210	Unemployment Compensation	484	550	527	1,000	
212	Employer Medicare Liability	3,167	3,500	3,490	3,782	
299	Other Fringe Benefits	2,325	2,425	2,475	2,500	
	Total Benefit Expense	\$ 18,035	\$ 19,357	\$ 19,082	\$ 23,454	
307	Communication	5,735	6,150	6,100	6,200	
330	Operating Lease Payments	1,158	1,500	1,297	1,300	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	650	5,000	3,175	5,500	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	18,072	18,500	18,332	15,000	
399	Other Contracted Services	4,555	4,800	5,061	4,800	H & R Portables
	Total Contract Expense	\$ 30,170	\$ 35,950	\$ 33,965	\$ 32,800	
452	Utilities	18,594	18,000	16,600	16,600	
499	Other Supplies & Materials	2,913	4,000	3,520	6,500	
	Total Supply Expense	\$ 21,507	\$ 22,000	\$ 20,120	\$ 23,100	
599	Other Charges	-	470	100	300	
	Total Other Expense	\$ -	\$ 470	\$ 100	\$ 300	
706	Building Construction	5,440	3,000	-	6,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	22,695	42,910	42,910	43,000	Replace Packer (LRP 1 per yr) Old Salem
799	Other Capital Outlay	55,048	38,000	38,000	38,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
	Total Capital Expense	\$ 83,183	\$ 83,910	\$ 80,910	\$ 87,000	
	TOTAL CONVENIENCE CENTERS	\$ 368,969	\$ 399,887	\$ 392,097	\$ 424,992	
55733 TRANSFER STATIONS						
105	Supervisor/Director	\$ 68,961	\$ 73,030	\$ 73,030	\$ 76,681	1 Appointed - Salary
106	Deputy(ies)	37,297	39,736	39,554	43,660	1 position
141	Foreman	54,953	53,246	53,002	57,680	1 position
145	Equipment Operators - Light	66,518	123,633	123,602	152,277	3 positions (Moved from Truck Drivers)
147	Truck Driver(s)	231,443	205,160	204,646	247,481	6 positions
149	Laborer(s)	63,602	66,342	65,441	105,333	3 positions (add 1 making 3)
169	Part-time Personnel	25,553	19,543	19,432	22,620	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	1,900	1,900	1,900	1,900	2 employees
186	Longevity	2,460	3,240	3,240	4,200	8 employees
187	Overtime	628	1,000	806	900	
189	Other Salaries & Wages (Worked Holidays)	526	1,200	823	600	
	Total Salary Expense	\$ 554,791	\$ 588,980	\$ 586,426	\$ 714,282	
201	Social Security	33,465	36,887	35,805	44,471	
204	Pensions	34,947	41,529	41,520	50,131	
206	Life Insurance	591	656	592	703	
207	Medical Insurance	80,414	82,520	82,494	131,183	
210	Unemployment Compensation	463	525	384	825	
212	Employer Medicare Liability	7,900	8,861	8,374	10,401	
299	Other Fringe Benefits	2,875	2,800	2,800	3,000	15 FT
	Total Benefit Expense	\$ 160,655	\$ 173,778	\$ 171,969	\$ 240,714	
307	Communication	2,308	4,025	4,005	4,000	
309	Contracts with Government Agencies	540,141	587,000	581,735	605,000	ISWA & TDEC
312	Contracts with Private Agencies	107,280	82,500	80,425	113,000	Tire Disposal - Mulching, Golder
320	Dues & Memberships	1,231	1,000	853	1,000	SWA
330	Operating Lease Payments	2,478	2,606	2,575	3,000	KMBS Copier Lease
334	Maintenance Agreements	180	2,150	1,590	1,850	Fire Extinguishers / Comcast
335	Maintenance & Repair - Buildings	1,148	700	300	4,000	
336	Maintenance & Repair - Equipment	65,158	64,500	54,235	43,000	
338	Maintenance & Repair - Vehicles	21,661	36,300	32,095	25,000	
347	Pest Control	960	1,050	960	1,200	
348	Postage	160	160	151	180	
355	Travel	2,067	3,500	3,480	3,600	SWA Conference & Other
361	Permits	180	150	75	150	State Permits
	Total Contract Expense	\$ 744,952	\$ 785,641	\$ 762,479	\$ 804,980	

Franklin County, TN Solid Waste Fund # 116					FY 2023-2024 Budget	
Fund #116						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2023-2024 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
412	Diesel Fuel	62,095	93,000	91,575	90,000	
418	Equipment & Machinery Parts	15,834	16,000	13,645	15,000	
424	Garage Supplies	1,340	2,750	2,667	2,750	
425	Gasoline	3,332	6,800	6,442	7,000	
433	Lubricants	3,432	6,000	5,432	6,000	
435	Office Supplies	2,037	2,000	1,391	2,000	
450	Tires & Tubes	7,712	17,100	17,098	25,000	foam filled tires for new loader
451	Uniforms	4,244	2,900	2,150	2,500	
452	Utilities	15,277	22,475	20,125	20,500	
453	Vehicle Parts	11,426	12,000	9,645	10,000	
499	Other Supplies & Materials	20,176	22,500	22,485	22,500	
	Total Supply Expense	\$ 146,905	\$ 203,525	\$ 192,655	\$ 203,250	
524	In-Service Staff Development	2,284	2,800	2,242	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	3,949	1,000	50	500	
	Total Other Expense	\$ 6,233	\$ 3,800	\$ 2,292	\$ 3,000	
733	Solid Waste Equipment	298,977	987,849	987,659	250,000	New roll off & state Grant Match
	Total Capital Expense	\$ 298,977	\$ 987,849	\$ 987,659	\$ 250,000	
	TOTAL TRANSFER STATIONS	\$ 1,912,513	\$ 2,743,572	\$ 2,703,480	\$ 2,216,225	
	55770 POST CLOSURE CARE COST					
312	Contracts with Private Agencies	\$ 6,827	\$ 3,000	\$ 715	\$ 11,500	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 6,827	\$ 3,000	\$ 715	\$ 11,500	
	58400 OTHER EXPENDITURES					
340	Medical & Dental Services	\$ 535	\$ 1,000	\$ 915	\$ 1,000	
	Total Contract Expense	\$ 535	\$ 1,000	\$ 915	\$ 1,000	
502	Building & Content Insurance	13,300	22,119	22,119	23,000	
506	Liability Insurance	15,516	17,204	17,203	18,000	
507	Medical Claims	1,347	100	-	-	
510	Trustee's Commission	37,776	40,000	37,750	38,000	
511	Vehicle & Equipment Insurance	16,309	10,500	9,960	11,000	
513	Workers Compensation	12,633	15,000	14,595	14,600	
516	Other Self-Insured Claims	-	2,000	-	1,000	
599	Other Charges	265	500	350	500	
	Total Other Expense	\$ 97,146	\$ 107,423	\$ 101,977	\$ 106,100	
	TOTAL OTHER EXPENDITURES	\$ 97,681	\$ 108,423	\$ 102,892	\$ 107,100	
	99100 OPERATING TRANSFERS					
590	Transfers to Other Funds	\$ 3,803	\$ 3,803	\$ 3,803	\$ 753,803	\$3,803 Financial Software Maint & Debt Service Interfund Note \$750K
	TOTAL OPERATING TRANSFER	\$ 3,803	\$ 3,803	\$ 3,803	\$ 753,803	
	Total Estimated Expenditures	\$ 2,392,593	\$ 3,261,885	\$ 3,206,187	\$ 3,517,820	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ (9,892)	\$ (862,098)	\$ (837,325)	\$ 1,052,398	
	Estimated Beginning Fund Balance July 1	1,194,188	1,242,036	1,242,036	404,711	
	Encumbered for Public Health & Welfare 116-55000	57,740				
	Adjustments					Need \$1.4
	Estimated Ending Fund Balance June 30	\$ 1,242,036	\$ 379,938	\$ 404,711	\$ 1,457,109	Fund Balance Policy 5% = \$156,328
	Total Salary Expense	\$ 770,865	\$ 827,180	\$ 824,346	\$ 972,619	27.65%
	Total Benefit Expense	178,690	193,134	191,051	264,168	7.51%
	Total Contract Expense	784,284	827,791	800,274	853,280	24.26%
	Total Supply Expense	169,412	226,525	213,775	227,550	6.47%
	Total Other Expense	107,182	115,496	108,172	863,203	24.54%
	Total Capital Expense	382,160	1,071,759	1,068,569	337,000	9.58%
	Total Solid Waste Appropriation	\$ 2,392,593	\$ 3,261,885	\$ 3,206,187	\$ 3,517,820	100.00%

Franklin County, TN						FY 2023-2024 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 412,269	\$ 415,375	\$ 417,220	\$ 161,773	Represents \$0.0185
40120	Trustee's Collection - Prior Year	6,798	9,192	6,765	7,000	
40125	Trustee's Collection - Bankruptcy	11	33	-	25	
40130	Clerk & Master Collection Prior Year	4,906	7,328	6,305	6,500	
40140	Interest & Penalty	1,358	1,536	1,295	1,400	
40161	Payment in Lieu of Taxes - TVA	263	274	265	265	
40163	Payment in Lieu of Taxes - Other	890	896	-	-	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	590,282	595,000	635,675	640,000	
	TOTAL LOCAL TAXES	\$ 1,016,777	\$ 1,029,634	\$ 1,067,525	\$ 816,963	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 5,531	\$ 5,500	\$ 5,702	\$ 5,700	
	TOTAL STATUTORY LOCAL TAXES	\$ 5,531	\$ 5,500	\$ 5,702	\$ 5,700	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 4,170	\$ 4,125	\$ 3,555	\$ 4,000	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 24,170	\$ 24,125	\$ 23,555	\$ 24,000	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 3,650	\$ -	\$ -	\$ -	
	TOTAL OTHER SOURCES	\$ 3,650	\$ -	\$ -	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 1,050,128	\$ 1,059,259	\$ 1,096,782	\$ 846,663	
Estimated Expenditures						
54310	FIRE PREVENTION & CONTROL					
309	Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
399	Other Contracted Services	667,000	705,000	705,000	750,000	\$43,000 to each of 15 Depts.
399	Other Contracted Services - Incentive	357,000	-	-	-	\$25,500 to each of 15 Depts.
	Total Contract Expense	\$ 1,026,000	\$ 707,000	\$ 707,000	\$ 752,000	
499	Other Supplies & Materials	518	2,000	2,000	2,000	Training Association Alloc
	Total Supply Expense	\$ 518	\$ 2,000	\$ 2,000	\$ 2,000	
510	Trustee's Commission	14,675	15,000	15,000	15,000	
524	In-Service Staff Development	1,400	1,500	1,000	1,000	Training Association Alloc
599	Other Charges	-	1,000	1,500	1,500	
	Total Other Expense	\$ 16,075	\$ 17,500	\$ 17,500	\$ 17,500	
799	Other Capital Outlay	-	5,000	7,000	7,000	Training Association Alloc
	Total Capital Expense	\$ -	\$ 5,000	\$ 7,000	\$ 7,000	
	TOTAL FIRE PREVENTION & CONTROL	\$ 1,042,593	\$ 731,500	\$ 733,500	\$ 778,500	
	TOTAL ESTIMATED EXPENDITURES	\$ 1,042,593	\$ 731,500	\$ 733,500	\$ 778,500	
	Excess of Estimated Revenue & Other Sources					
	Over (Under) Estimated Expenditures	\$ 7,535	\$ 327,759	\$ 363,282	\$ 68,163	
	Estimated Beginning Fund Balance July 1	\$ 904,028	\$ 903,563	\$ 903,563	\$ 1,266,845	
	Encumbered for Public Safety 120-54000	\$ (8,000)				
	Estimated Ending Fund Balance June 30	\$ 903,563	\$ 1,231,322	\$ 1,266,845	\$ 1,335,008	
	Reserve Committed for Public Safety 120-34725	\$ -	\$ (295,321)	\$ (401,715)	\$ (401,715)	
	Estimated UNASSIGNED Ending Fund Balance June 30	\$ 903,563	\$ 936,001	\$ 865,130	\$ 933,293	Fund Balance Policy 5%=\$38,925
	Total Contract Expense	\$ 1,026,000	\$ 707,000	\$ 707,000	\$ 752,000	96.60%
	Total Supply Expense	518	2,000	2,000	2,000	0.26%
	Total Other Expense	16,075	17,500	17,500	17,500	2.25%
	Total Capital Expense	-	5,000	7,000	7,000	0.90%
	Total Rural Fire Appropriation	\$ 1,042,593	\$ 731,500	\$ 733,500	\$ 778,500	100.00%

Franklin County, TN					FY 2023-2024 Budget	
Drug Control Fund # 122						
Fund # 122						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 1,306	\$ 1,475	\$ 85	\$ 1,475	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 6,550	\$ 9,000	\$ 4,630	\$ 9,000	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 10,521	\$ 17,000	\$ 23,135	\$ 17,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 18,377	\$ 27,475	\$ 27,850	\$ 27,475	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGES					
43190	Other General Service Charges	\$ 1,200	\$ 2,500	\$ -	\$ 2,500	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 1,200	\$ 2,500	\$ -	\$ 2,500	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44170	Miscellaneous Refunds	\$ -	\$ 100	\$ -	\$ 100	
44500	Nonrecurring Items					
44530	Sale of Equipment	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	
44540	Sale of Property	480	10,000	10,000	10,000	
	TOTAL OTHER LOCAL REVENUES	\$ 480	\$ 20,100	\$ 20,000	\$ 20,100	
47600	Direct Federal Revenue					
47990	Other Direct Federal Revenue	\$ 17,102	\$ 5,000	\$ 3,870	\$ 5,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 17,102	\$ 5,000	\$ 3,870	\$ 5,000	
48000	OTHER GOV'TS. & CITIZENS GROUPS					
48100	Other Governments					
48130	Contributions	\$ -	\$ 250	\$ -	\$ 250	
48600	Citizens Groups					
48610	Donations	\$ -	\$ 250	\$ -	\$ 250	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ -	\$ 500	\$ -	\$ 500	
49000	Other Sources (Non-Revenue)					
49600	Proceeds from Sale of Capital Assets	\$ 36,655	\$ -	\$ 30,000	\$ -	
	Total Other Sources	\$ 36,655	\$ -	\$ 30,000	\$ -	
	Total Estimated Revenues	\$ 73,814	\$ 55,575	\$ 81,720	\$ 55,575	
Estimated Expenditures						
54000	PUBLIC SAFETY					
54150	Drug Enforcement					
316	Contributions	\$ 125	\$ 2,125	\$ 2,100	\$ 2,125	
319	Drug Control Payments	-	10,000	5,000	10,000	Equitable Sharing (\$18KBG/\$10K Exp)
336	Maintenance & Repair -- Equipment	-	250	-	250	
338	Maintenance & Repair -- Vehicles	-	500	-	500	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	-	500	-	500	
399	Other Contracted Services	8,146	20,000	10,185	20,000	
	Total Contract Expense	\$ 8,271	\$ 33,625	\$ 17,285	\$ 33,625	
401	Animal Food and Supplies	1,358	1,400	2,185	1,400	
429	Instructional Materials & Supplies	3,475	8,000	9,250	8,000	Equitable Sharing
431	Law Enforcement Supplies	400	750	6,160	750	
499	Other Supplies & Materials	-	500	-	500	
	Total Supply Expense	\$ 5,233	\$ 10,650	\$ 17,595	\$ 10,650	

Fund # 122						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
509	Refunds	850	750	575	750	
524	In-Service Staff Development	1,600	2,000	1,300	2,000	
599	Other Charges	14,125	15,000	10,750	15,000	
	Total Other Expense	\$ 16,575	\$ 17,750	\$ 12,625	\$ 17,750	
716	Law Enforcement Equipment	101	2,500	105	2,500	
718	Motor Vehicles	15,900	4,475	-	4,475	
790	Other Equipment	1,558	2,500	-	2,500	
799	Other Capital Outlay	-	-	-	-	
	Total Capital Expense	\$ 17,559	\$ 9,475	\$ 105	\$ 9,475	
	TOTAL DRUG ENFORCEMENT	\$ 47,638	\$ 71,500	\$ 47,610	\$ 71,500	
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 175	\$ 825	\$ 900	\$ 900	
	TOTAL OTHER CHARGES	\$ 175	\$ 825	\$ 900	\$ 900	
	Total Estimated Expenditures	\$ 47,813	\$ 72,325	\$ 48,510	\$ 72,400	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ 26,001	\$ (16,750)	\$ 33,210	\$ (16,825)	
	Estimated Beginning Fund Balance -- July 1	80,850	106,429	106,429	139,639	
	Adjust for Encumbrances	(422)	-	-	-	
	Estimated Ending Fund Balance -- June 30	106,429	89,679	139,639	122,814	
	Liability for Litigants (Cash Seizures) 21560	-	(12,542)	(12,542)	(12,542)	*Reserve for Litigants - Cash Seizures Revenue Mandated
	Estimated Ending Fund Balance -- June 30	\$ 106,429	\$ 77,137	\$ 127,097	\$ 110,272	Fund Balance Policy 5%=\$3,620
	Total Contract Expense	\$ 8,271	\$ 33,625	\$ 17,285	\$ 33,625	46.44%
	Total Supply Expense	5,233	10,650	17,595	10,650	14.71%
	Total Other Expense	16,750	18,575	13,525	18,650	25.76%
	Total Capital Expense	17,559	9,475	105	9,475	13.09%
	Total Drug Control Appropriation	\$ 47,813	\$ 72,325	\$ 48,510	\$ 72,400	100.00%

Franklin County, TN					FY 2023-2024 BUDGET	
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 656,038	\$ 662,660	\$ 662,000	\$ 1,167,450	Requesting \$0.03 = \$0.0710
40120	Trustee's Collection Prior Year	11,261	13,500	11,700	13,500	
40125	Trustee's Collection Bankruptcy	14	45	10	20	
40130	Clerk & Master Collection Prior Year	8,394	10,000	9,100	14,000	
40140	Interest and Penalty	2,266	2,500	2,260	2,500	
40161	Payment in Lieu of Taxes - TVA	224	260	230	260	
40162	Payment in Lieu of Taxes - Local Utilities	2,392	2,330	2,330	2,400	
40163	Payment in Lieu of Taxes - Other	2,026	2,025	2,025	2,025	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	63,786	80,362	80,361	83,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	4,713	4,822	4,822	4,825	
40390	Other Statutory Local Taxes	-	-	-	-	
	TOTAL LOCAL TAXES	\$ 751,114	\$ 778,504	\$ 774,838	\$ 1,289,980	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 3,553	\$ 3,920	\$ 3,020	\$ 3,500	
	TOTAL LICENSES AND PERMITS	\$ 3,553	\$ 3,920	\$ 3,020	\$ 3,500	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 7,857	\$ 15,000	\$ 5,000	\$ 15,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	16	80	20	20	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 7,873	\$ 15,080	\$ 5,020	\$ 15,020	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44110	Interest Earned	\$ 282	\$ 530	\$ 910	\$ 910	
44130	Sale of Materials and Supplies	1,249	2,340	2,340	2,400	Mats. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	-	1,000	840	1,000	
44170	Miscellaneous Refunds	314	250	235	50	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	1,396	2,000	-	2,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	100	-	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	-	100	-	100	
	TOTAL OTHER LOCAL REVENUES	\$ 3,241	\$ 6,320	\$ 4,325	\$ 6,560	
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ -	\$ -	\$ -		
46420	State Aid Program	-	485,000	485,000	-	Gourdneck Road NW (98/2)
46490	Other Public Works Grants	-	34,835	34,835	-	
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	2,836,211	2,824,380	2,825,000	2,840,000	
46930	Petroleum Special Tax	28,555	28,342	28,341	28,342	
	TOTAL STATE OF TENNESSEE	\$ 2,864,766	\$ 3,372,557	\$ 3,373,176	\$ 2,868,342	
	TOTAL ESTIMATED REVENUES	\$ 3,630,547	\$ 4,176,381	\$ 4,160,379	\$ 4,183,402	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 4,893	\$ -	\$ -	\$ -	
49800	Transfers In	-	8,610	8,610	-	
	Total Other Sources (Non-Revenue)	\$ 4,893	\$ 8,610	\$ 8,610	\$ -	
	Total Estimated Revenues & Other Sources	\$ 3,635,440	\$ 4,184,991	\$ 4,168,989	\$ 4,183,402	

Fund # 131						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
Estimated Expenditures						
61000	ADMINISTRATION					
101	County Official	\$ 93,738	\$ 98,425	\$ 98,425	\$ 103,346	Elected - State Mandated
103	Assistant	130,262	131,842	129,100	170,054	3 positions
185	Educational Incentive (COCTP & Emp. Educ.)	950	950	950	950	1 employee
186	Longevity	2,400	2,700	2,700	2,400	2 employees
187	Overtime Pay	2,915	1,900	1,195	7,500	2 positions O/T
189	Other Salaries and Wages	1,507	3,000	1,360	3,000	
191	Board & Committee Member Fees	21,600	28,800	28,800	28,800	Highway Commission
	Total Salary Expense	\$ 253,372	\$ 267,617	\$ 262,530	\$ 316,050	
201	Social Security	15,310	17,603	15,520	19,657	Employees & Hwy. Commission
204	Pensions	19,170	20,094	15,915	20,357	Employees Only
206	Life Insurance	187	187	187	187	" "
207	Medical Insurance	30,937	32,920	32,918	34,982	" "
208	Dental Insurance	1,028	1,000	953	1,000	" "
210	Unemployment Compensation	-	1,500	-	1,500	Non-Contributory Employer
212	Employer Medicare	3,677	4,117	3,720	4,597	Employees & Hwy. Commission
299	Other Fringe Benefits	937	1,000	750	1,000	Safety Incentive, Christmas Bonus
	Total Benefit Expense	\$ 71,246	\$ 78,421	\$ 69,963	\$ 83,281	
320	Dues and Memberships	4,846	5,200	4,921	5,935	TCHOA, TCHOA Region II, TCOSA
330	Operating Lease Payments	2,445	2,580	2,580	2,580	KMBS Copier Lease
331	Legal Services	450	1,000	500	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs	175	1,000	500	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	-	350	-	750	Contracted Repair of office equip.
348	Postal Charges	-	100	88	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	1,811	2,950	1,200	3,300	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	6,182	7,000	6,600	7,000	Deed Services/Server & Network Maint.
	Total Contract Expense	\$ 15,909	\$ 20,180	\$ 16,389	\$ 21,665	
435	Office Supplies	1,192	2,200	1,530	2,200	Administration office supplies
	Total Supply Expense	\$ 1,192	\$ 2,200	\$ 1,530	\$ 2,200	
524	In Service/Staff Development	2,389	2,050	2,010	2,050	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,173	2,700	2,275	2,500	Miscellaneous
	Total Other Expense	\$ 3,562	\$ 4,750	\$ 4,285	\$ 4,550	
	TOTAL ADMINISTRATION	\$ 345,281	\$ 373,168	\$ 354,697	\$ 427,746	
62000 HIGHWAY & BRIDGE MAINTENANCE						
141	Foremen	\$ 44,407	\$ 46,060	\$ 44,325	\$ 53,561	1 position
144	Equipment Operators Heavy	164,072	134,681	133,650	197,590	4 positions
145	Equipment Operators Light	99,316	117,385	113,750	87,857	2 positions -\$2,000 for quarry time
147	Truck Drivers	253,938	316,288	262,925	384,469	10 positions -\$28,000 for quarry time
149	Laborers	-	30,000	25,455	-	
186	Longevity	6,480	8,460	7,020	8,700	12 employees
187	Overtime Pay	9,453	17,000	11,025	17,000	
189	Other Salaries & Wages	17,624	9,000	5,135	9,000	
	Total Salary Expense	\$ 595,290	\$ 678,874	\$ 603,285	\$ 758,177	
201	Social Security	32,595	44,040	36,740	47,283	
204	Pensions	45,701	48,848	46,100	54,626	
206	Life Insurance	728	797	677	797	
207	Medical Insurance	121,301	123,875	123,235	140,638	
208	Dental Insurance	4,050	4,000	3,565	4,000	
212	Employer Medicare	7,992	10,300	8,595	11,058	Hwy. Maintenance Employees
299	Other Fringe Benefits	3,789	4,450	3,920	4,450	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 216,156	\$ 236,310	\$ 222,832	\$ 262,853	
399	Other Contracted Services	7,400	5,000	2,650	10,000	Survey, Tree Service & Fence
	Total Contract Expense	\$ 7,400	\$ 5,000	\$ 2,650	\$ 10,000	
403	Asphalt - Cold Mix	-	-	-	-	
405	Asphalt - Liquid	28,559	26,200	20,175	26,000	oil for prepping road for spot repairs
408	Concrete	-	3,500	3,500	4,000	
409	Crushed Stone	29,696	17,000	17,000	20,000	
426	General Construction Materials	212	1,300	1,100	1,300	construction supplies for road maint. Jobs
436	Other Road Materials	-	60,000	46,750	55,000	striping, salt
438	Pipe	64,510	47,500	58,900	62,000	Maintenance Pipe
442	Propane Gas	92	1,500	500	800	Road Maintenance Propane - Patching
443	Road Signs	24,127	28,000	23,150	25,000	signs and supplies begin state mandate
446	Small Tools	165	4,200	3,500	4,000	Compressor
499	Other Supplies & Materials	2,721	4,000	3,900	4,000	Flags, Vests, Raincoats, spray paint, etc.
	Total Supply Expense	\$ 150,082	\$ 193,200	\$ 178,475	\$ 202,100	
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 968,928	\$ 1,113,384	\$ 1,007,242	\$ 1,233,130	

Fund # 131						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
63100	OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 47,215	\$ 47,666	\$ 47,000	\$ 55,190	1 position
186	Longevity	540	600	600	660	
187	Overtime	1,426	1,500	305	1,500	
189	Other Salaries and Wages	938	1,500	16,950	1,500	
	Total Salary Expense	\$ 50,119	\$ 51,266	\$ 64,855	\$ 58,850	
201	Social Security	3,098	3,395	4,015	3,674	
204	Pensions	4,099	4,384	3,950	4,246	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	7,734	8,230	8,230	8,746	
208	Dental Insurance	257	250	240	250	
212	Employer Medicare	724	794	940	859	
299	Other Fringe Benefits	247	200	200	400	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 16,206	\$ 17,300	\$ 17,622	\$ 18,221	
335	Maintenance & Repair -- Building	210	2,580	2,580	3,000	
336	Maintenance & Repair - Equipment (contracted)	24,424	25,000	14,005	25,000	
	Total Contract Expense	\$ 24,634	\$ 27,580	\$ 16,585	\$ 28,000	
412	Diesel Fuel	100,620	115,000	115,000	115,000	all equip. not quarry
418	Equipment and Machinery Parts	47,460	75,000	48,550	65,000	all parts not quarry
424	Garage Supplies	16,112	12,000	11,925	14,000	Highway shop supplies
425	Gasoline	19,016	18,500	16,075	18,500	all vehicles not quarry
433	Lubricants	8,874	12,500	12,500	12,500	all vehicles and equip. not quarry
446	Small Tools	188	15,055	15,055	3,000	Tire Changer, etc
450	Tires & Tubes	31,700	25,000	16,700	25,000	all tires not quarry
499	Other Supplies & Materials	-	500	-	500	Highway shop
	Total Supply Expense	\$ 223,970	\$ 273,555	\$ 235,805	\$ 253,500	
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 314,929	\$ 369,701	\$ 334,867	\$ 358,571	
63400	QUARRY OPERATIONS					
141	Foremen	\$ 38,339	\$ 46,059	\$ 45,200	\$ 53,561	1 position
144	Equipment Operators Heavy	42,044	45,421	44,035	49,398	1 Position
145	Equipment Operators Light	712	7,000	4,300	2,000	Reduced 62000-145 by \$2,000
147	Truck Drivers	15,903	25,050	25,100	28,000	Reduced 62000-147 by \$10,000
186	Longevity	2,400	2,400	2,400	2,400	2 employees
187	Overtime Pay	2,773	1,750	1,725	1,000	Quarry associated overtime
189	Other Salaries & Wages	4,544	3,500	2,525	4,000	
	Total Salary Expense	\$ 106,715	\$ 131,180	\$ 125,285	\$ 140,358	
201	Social Security	6,416	7,688	7,650	8,741	
204	Pensions	8,702	10,027	10,005	10,101	
206	Life Insurance	107	144	128	94	
207	Medical Insurance	19,580	22,938	22,950	21,509	
208	Dental Insurance	637	670	665	645	
212	Employer Medicare	1,501	1,819	1,790	2,015	
299	Other Fringe Benefits	493	625	400	625	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 37,436	\$ 43,911	\$ 43,588	\$ 43,730	
307	Communications	392	550	500	550	Phone & fax @ quarry
321	Engineering Services	251	6,000	6,000	10,500	Engineering
323	Explosive and Drilling Services	25,790	28,030	27,900	31,000	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	10,800	12,000	12,000	12,000	Holland Lease (ends 6/30/29)
335	Maintenance & Repair -- Building	83	2,000	1,000	2,000	
336	Maintenance and Repair - Equipment	141,543	25,000	21,400	25,000	Electrical & contract service crusher repairs
349	Printing, Stationery & Forms	-	50	-	1,000	Quarry load tickets
351	Rentals	1,006	16,000	16,000	16,000	Track hoe/Hammer Rental
399	Other Contracted Services	-	-	-	-	
	Total Contract Expense	\$ 179,865	\$ 89,630	\$ 84,800	\$ 98,050	
412	Diesel Fuel	10,054	12,000	10,100	11,000	
415	Electricity	45,548	53,700	53,650	55,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	15,992	27,000	19,100	47,000	
424	Garage Supplies	2,620	7,500	4,900	6,000	Quarry shop supplies
433	Lubricants	620	4,000	3,300	5,000	
450	Tires and Tubes	7,907	6,165	850	11,000	
454	Water and Sewer	1,089	1,150	1,120	1,200	crusher and office water
499	Other Supplies and Materials	113	500	100	500	
	Total Supply Expense	\$ 83,943	\$ 112,015	\$ 93,120	\$ 136,700	
	TOTAL QUARRY OPERATIONS	\$ 407,959	\$ 376,736	\$ 346,793	\$ 418,838	
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ 20,000	\$ -	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	23,085	22,900	10,800	24,000	Retiree's Insurance - Estimating 3 new
	Total Benefit Expense	\$ 23,085	\$ 42,900	\$ 10,800	\$ 44,000	

Fund # 131						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
307	Communications	8,866	12,500	9,650	10,000	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	240	1,500	100	500	drug testing fees
347	Pest Control	320	400	400	450	Bid Item w/additional
359	Disposal Fees	2,918	5,850	5,400	6,000	dumpster fees
361	Permits	2,224	3,000	3,000	3,000	charges for mine and environment permits
	Total Contract Expense	\$ 14,568	\$ 23,250	\$ 18,550	\$ 19,950	
451	Uniforms	6,517	7,100	7,100	7,400	
452	Utilities	18,299	26,200	22,700	24,000	Hwy shop and office
	Total Supply Expense	\$ 24,816	\$ 33,300	\$ 29,800	\$ 31,400	
502	Building and Contents Insurance	24,181	40,215	40,220	42,000	yearly premium
506	Liability Insurance	28,211	31,279	31,280	32,000	yearly premium
507	Medical Claims	151	8,000	-	-	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	-	150	50	50	yearly premium
510	Trustees Commission	42,969	44,500	43,500	45,000	
511	Vehicle & Equipment Insurance	28,211	19,000	17,900	19,000	yearly premium
513	Workers Compensation	19,934	20,510	20,510	23,000	Occ. Acc. Premium
515	Liability Claims	-	-	-	5,000	
516	Other Self Insured Claims	-	5,000	1,000	-	Occ. Acc. Related charges
599	Other Charges	1,446	4,000	1,025	4,000	misc. fees & expenses
	Total Other Expense	\$ 145,103	\$ 172,654	\$ 155,485	\$ 170,050	
	TOTAL OTHER CHARGES	\$ 207,572	\$ 272,104	\$ 214,635	\$ 265,400	
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ -	\$ 5,000	\$ -	\$ 5,000	2023/24 Duckworth Rd Bridge Planning/Design
707	Building Improvements	-	2,000	-	2,000	
708	Communication Equipment	7,300	12,000	8,500	10,000	repeater rent, radio purchases and repair
713	Highway Construction	-	1,810,000	1,700,000	10,000	
713	Highway Construction District 1	61,191	360,000	354,105	200,000	Begin with \$200K annually then add reserves
713	Highway Construction District 2	288,874	10,000	4,666	200,000	
713	Highway Construction District 3	257,748	165,000	160,114	200,000	
713	Highway Construction District 4	183,720	60,000	55,061	200,000	
714	Highway Equipment	-	286,000	285,000	11,000	Tractor, depending on gas tax collections
718	Motor Vehicles	-	-	-	104,000	Mower Service Truck & Sign Truck
719	Office Equipment	-	1,964	-	-	
721	Quarry Equipment	-	27,536	27,536	120,000	Screen Plant
726	State-Aid Projects	-	550,000	550,000	-	
790	Other Equipment	37,939	23,000	22,500	35,000	
791	Other Construction	34,815	-	-	15,000	
791	Other Construction - Rail Safety Grant	-	34,835	7,430	-	Rail Safety Grant
799	Other Capital Outlay	2,480	-	-	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 874,068	\$ 3,347,335	\$ 3,174,913	\$ 1,122,000	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 47,385	\$ 48,390	\$ 48,390	\$ 30,000	Chip Spreader 2021
	TOTAL DEBT SERVICE PRINCIPAL	\$ 47,385	\$ 48,390	\$ 48,390	\$ 30,000	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 6,082	\$ 5,103	\$ 5,103	\$ 3,802	
	TOTAL DEBT SERVICE INTEREST	\$ 6,082	\$ 5,103	\$ 5,103	\$ 3,802	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 3,803	\$ 63,803	\$ 63,803	\$ 3,803	Software Maint. \$3,803 & Highway Equip \$50K reimbursement 2015/16 (2020/21 - 6th of 6)
	Total Other Uses (Transfers Out)	\$ 3,803	\$ 63,803	\$ 63,803	\$ 3,803	

Fund # 131						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
	TOTAL ESTIMATED EXPENDITURES	\$ 3,176,007	\$ 5,969,723	\$ 5,550,441	\$ 3,863,290	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 459,433	\$ (1,784,732)	\$ (1,381,452)	\$ 320,112	
	Estimated Beginning Fund Balance July 1	3,622,228	3,972,245	3,972,245	2,590,793	
	Estimated Ending Fund Balance June 30 (prior to Adjust)	4,081,661	2,187,513	2,590,793	2,910,905	
	Adjustment for Encumbrances	(109,416)				
	Estimated Ending Fund Balance June 30	3,972,245	2,187,513	2,590,793	2,910,905	
	Assigned Highway/PubWorks Annual Dist) - 34775	(426,637)	-	(690,000)	(690,000)	District 1 Reserve
	Assigned Highway/Public Works Districts - 34750	(800,000)	(800,000)	(800,000)	(800,000)	Gas Tax Reserve
	Committed for OPEB ARC - 34686	(201,164)	(219,684)	(239,694)	(239,694)	
	Estimated Spendable Fund Balance June 30	\$ 2,544,444	\$ 1,167,829	\$ 861,099	\$ 1,181,211	Fund Balance Policy 5% = \$216,725
	Total Salary Expense	\$ 1,005,496	\$ 1,128,937	\$ 1,055,955	\$ 1,273,435	32.96%
	Total Benefit Expense	364,129	418,842	364,805	452,085	11.70%
	Total Contract Expense	242,376	165,640	138,974	177,665	4.60%
	Total Supply Expense	484,003	614,270	538,730	625,900	16.20%
	Total Other Expense	152,468	241,207	223,573	178,403	4.62%
	Total Debt Expense	53,467	53,493	53,493	33,802	0.87%
	Total Capital Expense	874,068	3,347,335	3,174,913	1,122,000	29.04%
	Total Highway Appropriations	\$ 3,176,007	\$ 5,969,723	\$ 5,550,441	\$ 3,863,290	100.00%

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
Proposed Budget includes Degree Advancements & Steps where earned 10% COLA on Base of Pay Classification Planned for Certified & Support; Support Staff Rates were adjusted to an appropriate scale; Reduction in Retirement Rates, Increase for Contract Bus Drivers 10% on Base & 5% on Seats/Miles per Route						
Estimated Revenues						
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 10,973,213	\$ 11,090,425	\$ 11,090,425	\$ 9,979,239	Current Proration is \$0.6069
40120	Trustee's Collection - Prior Year	186,433	193,325	193,325	195,000	
40125	Trustee's Collection - Bankruptcy	239	125	125	200	
40130	Clerk & Master Collections - Prior Year	140,218	151,550	151,550	152,000	
40140	Interest and Penalty	37,638	32,625	32,625	34,000	
40161	Payments in Lieu of Taxes - TVA	3,733	3,733	3,733	4,000	
40162	Payments in Lieu of Taxes - Local Utilities	39,939	36,675	36,675	38,000	
40163	Payments in Lieu of Taxes - Other	33,820	13,800	13,800	13,800	
40200	County Local Option Taxes					
40210	Local Option Sales Tax	\$ 7,134,456	\$ 7,511,000	\$ 7,511,000	\$ 7,900,000	
40275	Mixed Drink Tax	46,804	52,750	52,750	43,600	
40300	Statutory Local Taxes					
40320	Bank Excise Tax	\$ 78,660	\$ 80,471	\$ 80,471	\$ 78,661	
	Total Local Taxes	\$ 18,675,153	\$ 19,166,479	\$ 19,166,479	\$ 18,438,500	
41000	Licenses and Permits					
41110	Marriage License	\$ 2,498	\$ 2,720	\$ 2,720	\$ 3,000	
41140	Cable TV Franchise	59,305	59,160	59,160	59,160	
	Total Licenses and Permits	\$ 61,803	\$ 61,880	\$ 61,880	\$ 62,160	
43500	Education Charges					
43517	Tuition-Other	\$ 206,934	\$ 217,000	\$ 217,000	\$ 210,000	ESP
43551	School Based Health Service	28,545	24,300	24,300	25,000	TN Care Billing
43570	Receipts from Individual Schools	847	62,825	62,825	70,000	
	Total Education Charges	\$ 236,326	\$ 304,125	\$ 304,125	\$ 305,000	
44000	Other Local Revenues					
44100	Recurring Items					
44110	Investment Income	\$ (1,217)	\$ 19,900	\$ 19,900	\$ 15,000	Interest from OPEB
44120	Lease/Rentals	26,256	26,000	26,000	25,056	Nextel Grant
44170	Miscellaneous Refunds	56,896	78,275	78,275	25,000	Elem BB \$24,000
44500	Non-Recurring Items					
44530	Sale of Equipment	\$ -	\$ 9,515	\$ 9,515	\$ 5,000	
44570	Contributions & Gifts	71,265	91,000	91,000	72,000	STEM \$15,300; Campora \$11,825
	Total Other Local Revenues	\$ 153,200	\$ 224,690	\$ 224,690	\$ 142,056	
46000	State of Tennessee					
46100	General Government Grants					
46190	On-behalf Contributions for OPEB	\$ 178,443	\$ 178,443	\$ 178,443	\$ 178,443	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	\$ 178,443	\$ 178,443	\$ 178,443	\$ 178,443	
46500	Regular Education Funds					
46510	TN Investment in Student Achievement (TISA)	\$ -	\$ -	\$ -	\$ 32,860,134	
46511	Basic Education Program	27,486,238	28,033,000	28,033,000	-	March Estimate up for Insurance Increase
46515	Early Childhood Education	916,008	824,340	824,340	824,340	State Pre-K
46590	Other State Educ Funds	1,618,589	624,455	555,000	261,350	CSH \$125,000; Equity \$55,000; Campora \$29,612; Lifeline \$60,000; TSW \$85,297
46610	Career Ladder Program	83,846	68,307	68,307	62,000	
46790	Other State Grants	-	2,500,000	2,500,000	-	
	Total Regular Education Funds	\$ 30,104,681	\$ 32,050,102	\$ 31,980,647	\$ 34,007,824	
46800	Other State Revenue					
46851	State Revenue Sharing - TVA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
46990	Other State Revenue	-	95,158	95,160	-	
	Total Other State Revenue	\$ 50,000	\$ 145,158	\$ 145,160	\$ 50,000	
	Total State of Tennessee	\$ 30,333,124	\$ 32,373,703	\$ 32,304,250	\$ 34,236,267	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
47000	Federal Government					
47100	Federal through State					
47143	Special Education - Grants to States -- IDEA	\$ 68,860	\$ 50,000	\$ 50,000	\$ 50,000	
47590	Other Federal thru State	448,894	459,300	459,300	48,000	Established Coalition \$74,356; MRT \$133,500
47801	COVID-19 Grant #6 - Direct	-	-	-	-	
47990	Other Direct Federal Revenue	-	-	-	-	DFC Grant
	Total Federal Through State	\$ 517,754	\$ 509,300	\$ 509,300	\$ 98,000	
48000	Other Governments & Citizens Groups					
48610	Donations - JTW	\$ -	\$ 64,256	\$ 64,256	\$ 64,256	
	Total Other Governments & Citizens Groups	\$ -	\$ 64,256	\$ 64,256	\$ 64,256	
	Total Estimated Revenues	\$ 49,977,360	\$ 52,704,433	\$ 52,634,980	\$ 53,346,239	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ 1,166	\$ 6,304	\$ 6,304	\$ -	
49800	Transfers In	203,313	-	-	-	
	Total Other Sources	\$ 204,479	\$ 6,304	\$ 6,304	\$ -	
	Total Estimated Revenue & Other Sources	\$ 50,181,839	\$ 52,710,737	\$ 52,641,284	\$ 53,346,239	
71000	Instruction					
71100	Regular Instruction Program					
116	Teachers	\$ 13,340,500	\$ 13,762,650	\$ 13,500,534	\$ 15,037,818	260 FT Employees: Sat School; Webmaster/PR; Test Coordinator; Differential Pay
117	Career Ladder Program	48,748	46,000	44,000	38,000	School General & Federal Teachers
128	Homebound Teachers	94,181	101,209	76,700	56,930	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	643,097	679,164	633,605	923,464	47 Employees
188	Bonus Payments	77,058	105,701	68,100	71,611	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (Certified)	89,642	136,000	125,150	145,000	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	231,846	205,200	241,650	245,000	\$80.00 per day
	Total Salary Expense	\$ 14,525,072	\$ 15,041,925	\$ 14,695,739	\$ 16,523,823	
201	Social Security	846,111	932,598	857,620	1,021,025	6.2% of Gross Salary
204	Pensions	1,318,626	1,457,847	1,186,300	1,007,941	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	12,181	11,840	14,228	Life Insurance \$40.08 per Empl
207	Medical Insurance	2,239,451	2,508,436	2,360,885	2,570,000	5% increase 1/1/24 (4 mos/8 mos.)
210	Unemployment Compensation	-	35,000	-	35,000	Paid as Claimed
212	Employer Medicare	199,488	218,110	206,095	238,413	1.45%
217	Pensions - Hybrid Stabilization	-	99,482	54,650	163,159	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	8,017	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 4,611,693	\$ 5,263,653	\$ 4,677,390	\$ 5,049,766	
330	Operating Lease Payments	39,063	41,000	20,900	41,000	Schools reimbursed 50% of copier lease
336	Maintenance & Repair Services - Equipment	-	-	-	-	Copier Moved to 330
356	Tuition	325,771	330,000	330,000	330,000	Payment to Tullahoma City
399	Other Contracted Services	24,815	38,360	37,860	36,360	AP/Dual \$6,560; Court Ordered Facilities \$25,000
	Total Contract Expense	\$ 389,649	\$ 409,360	\$ 388,760	\$ 407,360	
429	Instructional Supplies & Materials	464,656	400,760	400,600	343,800	Elem Educ \$41,000; Secondary Educ \$41,000; Tech \$74,800; Nextel \$1,000; BEP Allocations \$125,000; STEM \$10,000; Copy Paper \$45,000
449	Textbooks	27,216	550,000	47,050	550,000	
471	Software	129,000	229,000	228,500	229,000	Instructional Software/License ESSR funding 2020/21 Partial 2021/22
499	Other Supplies & Materials	-	-	-	-	
	Total Supply Expense	\$ 620,872	\$ 1,179,760	\$ 676,150	\$ 1,122,800	
535	Fee Waiver Allocations	97,950	112,045	107,410	112,045	BEP Allocations
599	Other Charges	3,710	2,300	3,360	2,504	STEM \$300; Exam Fees \$2,000; Nextel \$204
	Total Other Expense	\$ 101,660	\$ 114,345	\$ 110,770	\$ 114,549	
722	Regular Instruction Equipment	354,505	187,340	142,260	402,823	Tech \$391,823; Nextel \$11,000; Chromebooks
	Total Capital Expense	\$ 354,505	\$ 187,340	\$ 142,260	\$ 402,823	
	Total Regular Instruction Program	\$ 20,603,451	\$ 22,196,383	\$ 20,691,069	\$ 23,621,121	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
71150 Alternative School Program						
116	Teachers	\$ 46,869	\$ 58,582	\$ 58,582	\$ 65,416	1 FT
117	Career Ladder Program	1,000	2,000	2,000	2,000	
163	Educational Assistants - Aides	-	-	-	-	
188	Bonus Payments	1,810	2,420	2,420	902	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	92,490	73,813	73,795	82,424	1 Employee
178	Other Salaries & Wages @ Support	-	23,680	23,680	26,788	1 Employee
195	Substitute Teachers (certified)	180	340	-	340	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	3,930	877	450	877	\$80.00 per day
Total Salary Expense		\$ 146,279	\$ 161,713	\$ 160,927	\$ 178,747	
201	Social Security	7,256	9,705	9,705	11,082	6.2% of Gross Salary (less \$750)
204	Pensions	11,876	15,259	13,785	12,184	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	124	124	120	Life Insurance \$40.08 per Empl
207	Medical Insurance	25,371	31,770	31,220	34,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	2,019	2,333	2,270	2,592	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	129	-	-	-	Support at .82% Salary
Total Benefit Expense		\$ 46,651	\$ 59,191	\$ 57,104	\$ 59,978	
330	Operating Lease Payments (Copier)	683	1,000	1,000	1,000	Copier Lease
Total Contract Expense		\$ 683	\$ 1,000	\$ 1,000	\$ 1,000	
429	Instructional Supplies & Materials	392	600	600	600	BEP Allocation
499	Other Supplies & Materials	299	300	300	300	Alternative School Supplies
Total Supply Expense		\$ 691	\$ 900	\$ 900	\$ 900	
599	Other Charges	-	50	-	50	
Total Other Expense		\$ -	\$ 50	\$ -	\$ 50	
Total Alternative School Program		\$ 194,304	\$ 222,854	\$ 219,931	\$ 240,675	
71200 Special Education Program						
116	Teachers	\$ 1,263,211	\$ 1,426,777	\$ 1,426,777	\$ 1,657,050	30 F/T Employees
117	Career Ladder Program	7,000	8,000	8,000	6,000	
128	Homebound Teachers	59,398	52,725	52,725	30,336	Hourly as Needed 0.45
163	Educational Assistants - Aides	500,189	679,291	679,291	876,051	40 Employees
171	Speech Pathologist	512,586	540,846	540,846	671,081	10.7 Employees
188	Bonus Payments	13,003	17,751	17,751	4,776	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	19,033	8,500	8,500	8,500	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	30,185	35,000	35,000	35,000	\$80.00 per day
Total Salary Expense		\$ 2,404,605	\$ 2,768,889	\$ 2,768,889	\$ 3,288,794	
201	Social Security	137,677	177,872	177,872	203,905	6.2% of Gross Salary (less \$8,000)
204	Pensions	218,634	262,550	262,550	208,076	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	3,223	3,223	3,287	Life Insurance \$40.08 per Empl
207	Medical Insurance	403,644	495,002	495,002	505,000	5% increase 1/1/24 (4 mos/8 mos.)
210	Unemployment Compensation	-	5,200	5,200	10,000	As Needed
212	Employer Medicare	32,002	41,653	41,653	47,688	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	16	12,299	12,299	23,118	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	2,426	-	-	-	Support at 82% Salary
Total Benefit Expense		\$ 794,399	\$ 997,798	\$ 997,798	\$ 1,001,073	
312	Contracts with Private Agencies	-	-	-	-	
399	Other Contracted Services	30,818	39,312	39,312	39,312	Contract for Vision Services
Total Contract Expense		\$ 30,818	\$ 39,312	\$ 39,312	\$ 39,312	
429	Instructional Supplies & Materials	332,420	23,718	23,718	24,000	SRA (Reading RTI) iSpire, Skills Streaming, SLP intervention
499	Other Supplies & Materials	53,857	282	282	-	
Total Supply Expense		\$ 386,277	\$ 24,000	\$ 24,000	\$ 24,000	
725	Special Education Equipment	26,657	1,500	1,500	1,500	
Total Capital Expense		\$ 26,657	\$ 1,500	\$ 1,500	\$ 1,500	
Total Special Education Program		\$ 3,642,756	\$ 3,831,500	\$ 3,831,500	\$ 4,354,679	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
71300 Career & Technical Education Program						
116	Teachers	\$ 1,085,834	\$ 1,142,881	\$ 1,046,280	\$ 1,465,366	27 Employees
117	Career Ladder Program	-	1,000	-	-	
188	Bonus Payments	7,122	10,489	6,670	8,552	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
			5,000	5,000		
195	Substitute Teachers (certified)	765	2,267	1,395	2,267	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	12,865	19,440	19,330	19,440	\$80.00 per day
	Total Salary Expense	\$ 1,106,586	\$ 1,181,078	\$ 1,078,675	\$ 1,495,625	
201	Social Security	64,354	68,727	64,650	88,229	6.2% of Gross Salary (less \$4,500)
204	Pensions	97,486	117,820	87,840	90,593	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	979	850	1,122	Life Insurance \$40.08 per Empl
207	Medical Insurance	175,274	193,175	176,030	211,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	15,066	17,126	15,155	21,687	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	7,136	5,045	23,118	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (LTD)	438	-	-	-	
	Total Benefit Expense	\$ 352,618	\$ 404,962	\$ 349,570	\$ 435,748	
399	Other Contracted Services	2,425	4,925	4,925	4,925	WBL Drug Test/TB skin test
	Total Contract Expense	\$ 2,425	\$ 4,925	\$ 4,925	\$ 4,925	
429	Instructional Supplies & Materials	21,813	30,653	24,035	22,500	Voc Teacher Request
499	Other Supplies & Materials	5,630	6,000	4,615	6,000	Other Supplies
	Total Supply Expense	\$ 27,443	\$ 36,653	\$ 28,650	\$ 28,500	
599	Other Charges	2,118	2,228,843	2,228,843	15,290	Business Expo & Manufacturing Roundtable
	Total Other Expense	\$ 2,118	\$ 2,228,843	\$ 2,228,843	\$ 15,290	
730	Career Technical Instruction Equipment	30,997	161,494	49,745	25,000	(Welding, STEM)
	Total Capital Expense	\$ 30,997	\$ 161,494	\$ 49,745	\$ 25,000	
	Total Vocational Education Program	\$ 1,522,187	\$ 4,017,955	\$ 3,740,408	\$ 2,005,088	
71400 Student Body Education Program						
189	Other Salaries & Wages	\$ 338,579	\$ 370,900	\$ 370,884	\$ 435,100	Elem BB Workers \$9,500; Athletic Directors & Coaches Supplements \$416,640
	Total Salary Expense	\$ 338,579	\$ 370,900	\$ 370,884	\$ 435,100	
201	Social Security	19,416	22,996	22,320	26,976	6.2% of Gross Salary
204	Pensions	22,588	36,791	19,750	44,847	6.81% Certified / 7.16% Classified 2023/24
212	Employer Medicare	4,731	5,378	5,300	6,309	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,300	1,016	1,040	Hybrid Retirement @ 2.87%
	Total Benefit Expense	\$ 46,735	\$ 66,465	\$ 48,386	\$ 79,172	
399	Other Contracted Services	85,316	85,000	82,600	235,500	Athletic Trainers & Controlled Substance Education \$15,500; Elem BB officials \$9,000, Gym Floors Maintenance \$130,000; Paint Machine
	Total Contract Expense	\$ 85,316	\$ 85,000	\$ 82,600	\$ 235,500	
499	Other Supplies & Materials	2,834	7,500	5,912	21,000	\$5,500 Athletic Needs; Elem BB \$500; Field Paint \$12,000
	Total Supply Expense	\$ 2,834	\$ 7,500	\$ 5,912	\$ 21,000	
599	Other Charges	29,714	48,570	47,900	39,073	Field Maint \$20,000; Strength Prog \$3,000; Sprinkler for MS \$15,000; Misc \$3,073; Elem BB Profit Division
	Total Other Expense	\$ 29,714	\$ 48,570	\$ 47,900	\$ 39,073	
790	Other Equipment	-	5,000	5,000	20,000	
	Total Capital Expense	\$ -	\$ 5,000	\$ 5,000	\$ 20,000	
	Total Student Body Education Program	\$ 503,178	\$ 583,436	\$ 560,683	\$ 829,845	
	Total Instruction	\$ 26,465,876	\$ 30,852,127	\$ 29,043,591	\$ 31,051,409	
72000 Support Service						
72110 Attendance						
162	Clerical Personnel	\$ 101,606	\$ 103,060	\$ 83,735	\$ 96,089	4 Attendance Assistants
188	Bonus Payments	776	783	735	902	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	52,806	53,800	52,785	58,620	1 Employee
	Total Salary Expense	\$ 155,188	\$ 157,643	\$ 137,255	\$ 155,611	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
201	Social Security	8,918	9,774	8,650	9,648	6.2% of Gross Salary
204	Pensions	12,415	12,549	11,321	11,077	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	252	180	200	Life Insurance \$40.08 per Empl
207	Medical Insurance	42,178	44,327	29,017	33,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	2,086	2,286	2,022	2,256	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	774				Support at .82% Salary
	Total Benefit Expense	\$ 66,371	\$ 69,188	\$ 51,190	\$ 56,182	
355	Travel	193	250	315	250	
	Total Contract Expense	\$ 193	\$ 250	\$ 315	\$ 250	
471	Software	28,574	30,000	29,828	30,000	Skyward - Students
499	Other Supplies & Materials	59	500	350	500	
	Total Supply Expense	\$ 28,633	\$ 30,500	\$ 30,178	\$ 30,500	
524	In-Service Staff Development	400	1,200	400	1,200	
	Total Other Expense	\$ 400	\$ 1,200	\$ 400	\$ 1,200	
	Total Attendance	\$ 250,785	\$ 258,781	\$ 219,338	\$ 243,742	
72120	Health Services					
105	Supervisor/Director	\$ 74,767	\$ 74,854	\$ 62,853	\$ 79,401	1 - CSH Supervisor
131	Medical Personnel	116,397	385,540	280,678	407,150	11 School Nurses & Summer School
188	Bonus Payments	-	-	-	-	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Certified Substitutes	255	300	300	-	
198	Substitute Teachers (non-certified)	10,838	13,900	13,900	7,380	\$100 per day
	Total Salary Expense	\$ 202,257	\$ 480,523	\$ 362,672	\$ 500,501	
201	Social Security	11,803	28,537	21,200	29,831	6.2% of Gross Salary (Minus \$1,200)
204	Pensions	16,545	29,722	28,220	31,549	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	589	390	481	Life Insurance \$40.08 per Empl
207	Medical Insurance	27,707	68,052	60,905	81,300	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	2,764	6,868	4,960	7,257	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,153	1,153	4,486	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	784	-	-	-	Support at .82% Salary
	Total Benefit Expense	\$ 59,603	\$ 134,920	\$ 116,828	\$ 154,904	
355	Travel	443	3,470	2,695	1,650	\$150 Nurses Travel; CSH \$1,500
399	Other Contracted Services	-	-	-	-	CSH \$6,000
	Total Contract Expense	\$ 443	\$ 3,470	\$ 2,695	\$ 1,650	
499	Other Supplies & Materials	24,754	13,026	8,780	18,844	Supplies for nurses \$800 / CSH \$18044
	Total Supply Expense	\$ 24,754	\$ 13,026	\$ 8,780	\$ 18,844	
524	In-Service Staff Development	3,942	17,483	5,100	4,100	CPR & Nurses training \$100; CSH \$4,000
599	Other Charges	-	1,000	911	1,000	CSH
	Total Other Expense	\$ 3,942	\$ 18,483	\$ 6,011	\$ 5,100	
790	Other Equipment	-	5,000	5,000	-	
	Total Capital Expense	\$ -	\$ 5,000	\$ 5,000	\$ -	
	Total Health Services	\$ 290,999	\$ 655,422	\$ 501,986	\$ 681,000	
72130	Other Student Support					
117	Career Ladder Program	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	2 Employees
123	Guidance Personnel	634,799	655,167	642,926	912,469	14 Employees
130	Social Worker	111,662	25,254	-	-	1 Employee
161	Secretary(ies)	76,107	115,648	115,648	92,688	3 employees
188	Bonus Payments	4,672	7,215	2,740	2,705	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	-	174,537	171,990	191,155	3 Student Advocates
195	Substitute Teachers (Certified)	180	240	-	240	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	640	675	-	675	\$80.00 per day
	Total Salary Expense	\$ 832,060	\$ 980,736	\$ 935,304	\$ 1,201,931	
201	Social Security	48,103	57,657	56,215	70,770	6.2% of Gross Salary (less \$3,750)
204	Pensions	73,674	90,575	74,005	73,717	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	884	725	842	Life Insurance \$40.08 per Empl
207	Medical Insurance	121,907	167,961	135,400	145,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	11,503	14,409	13,146	17,428	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	6,442	3,450	14,278	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	875	-	-	-	Support at .82 % Salary
	Total Benefit Expense	\$ 256,062	\$ 337,929	\$ 282,941	\$ 322,034	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
309	Contracts with Government Agencies	37,000	37,000	37,000	37,000	SRO (Original \$20,000 plus \$7,000 for cell phones; \$10,000 Training
322	Evaluation & Testing	28,601	20,551	20,551	-	ACT Testing - State Provision
355	Travel	1,749	2,500	1,000	2,500	Safety & Facilities \$1,000; Social Workers \$1,500
399	Other Contracted Services	3,513	40,016	2,152	324	Solo Protect \$324
	Total Contract Expense	\$ 70,863	\$ 100,067	\$ 60,703	\$ 39,824	
499	Other Supplies & Materials	1,756	9,945	4,715	1,250	Safety & Facility \$1,000; Social Worker \$250
	Total Supply Expense	\$ 1,756	\$ 9,945	\$ 4,715	\$ 1,250	
524	In-Service Staff Development	675	2,376	705	2,376	Safety & Facilities \$1,500; Social Workers \$876
599	Other Charges	14,204	20,000	14,575	20,000	Safety & Facilities \$20,000
	Total Other Expense	\$ 14,879	\$ 22,376	\$ 15,280	\$ 22,376	
790	Other Equipment	37,310	114,367	113,841		P/Y Safety Grant
	Total Capital Expense	\$ 37,310	\$ 114,367	\$ 113,841	\$ -	
	Total Other Student Support	\$ 1,212,930	\$ 1,565,420	\$ 1,412,784	\$ 1,587,415	
72210 Regular Instruction Program						
105	Supervisor/Director	\$ 227,831	\$ 249,633	\$ 238,080	\$ 278,783	2 FT & .95 PT Employees
117	Career Ladder Program	6,000	6,000	5,167	6,000	6 Employees
129	Librarians	591,073	632,956	632,955	710,300	11 F/T Employees
162	Clerical Personnel	42,067	42,867	42,800	46,966	1 Employee
163	Educational Assistants (Library)	15,784	18,000	17,908	21,240	1 Employee
188	Bonus Payments	7,021	9,636	8,518	9,016	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	-	-	-	-	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)	54,991	21,440	49,400	53,800	1 F/T & 1 P/T (KN) Employees, Interventionist 240 Days
189	Other Salaries & Wages (Summer School)	16,859	31,255	2,926	34,093	Summer School
195	Substitute Teachers (Certified)	315	960	90	960	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	2,050	3,780	2,025	3,780	\$80.00 per day
	Total Salary Expense	\$ 963,991	\$ 1,016,526	\$ 999,869	\$ 1,164,938	
201	Social Security	55,183	63,932	58,551	72,226	6.2% of Gross Salary of Gross Salary
204	Pensions	91,985	102,193	85,445	79,613	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	658	660	721	Life Insurance \$40.08 per Empl
207	Medical Insurance	122,526	155,428	146,042	162,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	13,230	15,952	13,935	16,892	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,872	512	1,452	
299	Other Fringe Benefits (Disability)	511	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 283,435	\$ 340,034	\$ 305,145	\$ 332,904	
320	Dues & Memberships	1,450	1,600	1,600	1,550	ASD; LRP; ACTE & Nat Student Clearinghouse Secretaries travel \$2,000; PR/Grant writer \$1,200; Secondary \$1,400; Elem Ed \$5,000 to include PreK & ELL, STEM \$300; Sup Proj \$300; Attendance \$250
355	Travel	5,219	9,200	9,467	10,450	
399	Other Contracted Services	-	14,679	14,579	100	Pd Services: Secondary \$100
	Total Contract Expense	\$ 6,669	\$ 25,479	\$ 25,646	\$ 12,100	
499	Other Supplies & Materials	2,441	5,300	4,636	3,700	CI's Diff \$1,000; Textbooks \$2,000; Secondary \$200; Sup Proj \$500
	Total Supply Expense	\$ 2,441	\$ 5,300	\$ 4,636	\$ 3,700	
524	In-Service Staff Development	18,407	44,636	44,635	45,575	In-service training for all grade levels and supervisors \$30,975; Elementary \$3,000; Secondary \$3,000; PreK; STEM \$1,400; CI's Diff & Study Council \$7,000; Sup Proj \$200
599	Other Charges	1,821	3,509	2,439	1,435	Para Pro Testing \$935; STEM \$300; Sup Proj \$200
	Total Other Expense	\$ 20,228	\$ 48,145	\$ 47,074	\$ 47,010	
790	Other Equipment	-	-	-	40,000	Band Instruments
	Total Capital Expense	\$ -	\$ -	\$ -	\$ 40,000	
	Total Regular Instruction Program	\$ 1,276,764	\$ 1,435,483	\$ 1,382,370	\$ 1,600,652	
72220 Special Education Program						
105	Supervisor/Director	\$ 96,769	\$ 100,730	\$ 100,730	\$ 112,484	1 Employee
124	Psychological Personnel	25,870	62,466	62,466	75,909	1 Employee
131	Medical Personnel	119,482	133,480	133,480	136,255	2 OT/PT Therapist; 1 SpEd Nurse; Plus \$10,000 for O/T riding bus
161	Secretary(ies)	30,782	-	-	-	ePlan Reclassified
188	Bonus Payments	29,761	1,614	1,614	1,170	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	51,950	63,191	63,191	69,511	1 Psychological Examiner

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
189	Other Salaries & Wages @ Certified Summer School	7,525	31,000	31,000	49,660	Summer School
	Total Salary Expense	\$ 362,139	\$ 426,730	\$ 426,730	\$ 484,730	
201	Social Security	21,489	25,951	25,951	30,053	6.2% of Gross Salary of Gross Salary
204	Pensions	32,044	33,896	33,896	32,623	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	290	290	281	Life Insurance \$40.08 per Empl
207	Medical Insurance	55,202	62,334	62,334	66,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	5,033	6,069	6,069	7,029	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,200	1,200	2,927	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	631	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 114,399	\$ 129,741	\$ 129,741	\$ 138,912	
312	Contracts w/Private Agencies	-	52,472	52,472	52,472	
320	Dues & Memberships	875	-	-	-	ASHA, CPI, CEC Membership Dues
336	Maintenance & Repair Services - Equipment	1,917	2,000	2,000	2,000	Audiometers & Apple Repairs
355	Travel	7,914	14,000	14,000	14,000	Includes homebound
399	Other Contracted Services	111,013	137,838	137,838	130,597	Assessment Contracting \$54,000; PT Evals \$4,600; OT Evals \$14,461; Mobility Orientation \$23,000; Contracted Speech \$34,536
	Total Contract Expense	\$ 121,719	\$ 206,310	\$ 206,310	\$ 199,069	
429	Instructional Supplies	45	-	-	-	
499	Other Supplies & Materials	10,508	9,000	9,000	9,000	Supplies for Medically Fragile Students
	Total Supply Expense	\$ 10,553	\$ 9,000	\$ 9,000	\$ 9,000	
524	In-Service Staff Development	13,934	11,000	11,000	11,000	Sp Ed Employees Training
599	Other Charges	9,771	3,500	3,500	3,500	Certification Reimbursement
	Total Other Expense	\$ 23,705	\$ 14,500	\$ 14,500	\$ 14,500	
725	Special Education Equipment	43,442	-	-	-	Equipment for MS SPED classroom
790	Other Equipment	-	80,000	80,000	-	
	Total Capital Expense	\$ 43,442	\$ 80,000	\$ 80,000	\$ -	
	Total Special Education Program	\$ 675,957	\$ 866,281	\$ 866,281	\$ 846,210	
72230	Vocational Education Program					
105	Supervisor/Director	\$ 46,318	\$ 51,035	\$ 51,035	\$ 75,459	1 Employee
161	Secretary(ies)	42,058	42,867	42,080	46,966	1 Employee
188	Bonus Payments	776	1,590	804	1,803	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Bus Driver)	-	2,950	215	2,950	
	Total Salary Expense	\$ 89,152	\$ 98,442	\$ 94,134	\$ 127,178	
201	Social Security	5,300	6,103	5,870	7,885	6.2% of Gross Salary of Gross Salary
204	Pensions	8,235	8,686	8,345	8,563	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	83	74	80	Life Insurance \$40.08 per Empl
207	Medical Insurance	14,500	14,934	14,450	16,300	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	1,240	1,427	1,373	1,844	1.45% of Gross Salary
299	Other Fringe Benefits	231	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 29,506	\$ 31,233	\$ 30,112	\$ 34,672	
355	Travel	1,611	1,500	1,715	1,500	Fuel/Bus Drivers for tours to FCHS
399	Other Contracted Services	6,300	6,300	2,691	6,300	Student Nurses Drug/Skin Testing & Nissan drug testing
	Total Contract Expense	\$ 7,911	\$ 7,800	\$ 4,406	\$ 7,800	
499	Other Supplies & Materials	93	-	-	-	
	Total Supply Expense	\$ 93	\$ -	\$ -	\$ -	
524	In-Service Staff Development	3,258	5,000	5,000	5,500	TCAT visits, Welding PD, LEAD & WBL
599	Other Charges	200	300	282	650	CTE Marketing Materials
	Total Other Expense	\$ 3,458	\$ 5,300	\$ 5,282	\$ 6,150	
	Total Vocational Education	\$ 130,120	\$ 142,775	\$ 133,933	\$ 175,801	
72250	Technology Department					
105	Supervisor/Director	\$ 83,556	\$ 86,975	\$ 86,975	\$ 97,121	1 Employee
162	Clerical Personnel	30,760	32,051	4,231	-	Reclassified to Technician
188	Bonus Payment	3,655	3,720	3,237	3,241	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	287,053	325,728	324,768	353,267	7 Tech Employees
	Total Salary Expense	\$ 405,024	\$ 448,473	\$ 419,211	\$ 453,629	
201	Social Security	22,769	27,805	24,960	28,125	6.2% of Gross Salary of Gross Salary
204	Pensions	34,341	37,581	34,980	31,969	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	377	324	321	Life Insurance \$40.08 per Empl
207	Medical Insurance	68,550	69,625	62,152	65,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	5,325	6,503	5,838	6,578	1.45% of Gross Salary

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
299	Other Fringe Benefits (Disability)	1,669	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 132,654	\$ 141,891	\$ 128,254	\$ 131,992	
320	Dues & Memberships	240	300	275	300	TETA, ISTE
330	Operating Lease Payments (Copiers)	4,781	4,500	4,100	4,500	Copier Leases
336	Maintenance & Repair - Equipment	-	-	-	-	Copier moved to 330
350	Internet Connectivity	88,079	120,942	98,040	120,942	
355	Travel	3,896	5,000	3,469	5,000	
399	Other Contracted Services	134,605	225,000	203,930	238,000	E-rate consulting, Dex Printing, District Landline Phones, Networking, Backup Recovery, Fiber Installs & Upgrades, Security Support
	Total Contract Expense	\$ 231,601	\$ 355,742	\$ 309,814	\$ 368,742	
470	Cabling	-	2,000	-	25,000	
471	Software	38,064	37,361	36,601	45,957	Websites (112) & Planbook (124)
499	Other Supplies & Materials	22,707	50,093	32,826	42,500	Tech Supplies
	Total Supply Expense	\$ 60,771	\$ 89,454	\$ 69,427	\$ 113,457	
524	In-Service Staff Development	3,895	18,000	16,242	15,000	Technology Personnel Training
599	Other Charges	-	3,207	3,207	1,500	
	Total Other Expense	\$ 3,895	\$ 21,207	\$ 19,449	\$ 16,500	
718	Motor Vehicles	-	-	-	-	
790	Other Equipment	194,062	275,123	275,001	114,500	
	Total Capital Expense	\$ 194,062	\$ 275,123	\$ 275,001	\$ 114,500	
	Total Technology Department	1,028,007	1,331,890	1,221,156	1,198,820	
72290	Other Programs					
116	Teachers	\$ -	\$ 60,625	\$ 60,625	\$ 67,044	Jobs for TN Graduates Grant
188	Bonus Payments	-	-	-	-	
	Total Salary Expense	\$ -	\$ 60,625	\$ 60,625	\$ 67,044	
201	Social Security	-	\$ 3,759	\$ 3,759	\$ 4,157	6.2% of Gross Salary of Gross Salary
204	Pensions	-	\$ 5,456	\$ 5,456	\$ 3,352	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	\$ 43	\$ 43	\$ 40	Life Insurance \$40.08 per Employee
207	Medical Insurance	-	\$ 7,261	\$ 7,261	\$ 8,100	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare Liability	-	\$ 879	\$ 879	\$ 972	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	\$ 685	\$ 685	\$ 1,924	Hybrid Retirement @ 2.87%
215	On-Behalf Payments For Opeb	178,443	\$ 210,000	\$ -	\$ 210,000	OPED payment-per audit
	Total Benefit Expense	\$ 178,443	\$ 228,084	\$ 18,084	\$ 228,545	
	Total Other Programs	\$ 178,443	\$ 288,709	\$ 78,709	\$ 295,590	
72310	Board of Education					
118	Secretary to the Board	\$ 787	\$ 1,000	\$ 845	\$ 1,000	Overtime rate for BOE Secretary
191	Board & Committee Members	31,200	31,550	31,550	31,200	8 Elected Positions @ \$325 per month
	Total Salary Expense	\$ 31,987	\$ 32,550	\$ 32,395	\$ 32,200	
201	Social Security	1,258	2,018	1,490	1,996	6.2% of Gross Salary of Gross Salary
204	Pensions	63	80	70	80	6.81% Certified / 7.16% Classified 2023/24
212	Employer Medicare	464	472	470	467	1.45% of Gross Salary
299	Other Fringe Benefits	88,113	115,000	89,960	115,000	Post Retirement Insurance Payments
	Total Benefit Expense	\$ 89,898	\$ 117,570	\$ 91,990	\$ 117,543	
305	Audit Services	19,925	21,000	20,440	22,000	School's Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	11,419	15,000	13,560	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	21,704	50,000	42,775	60,000	Advertising; Attorney's Fees; CPA Expense
399	Other Contracted Services	6,270	10,500	10,385	22,000	Hepatitis B Vaccines, Post Accident Drug Testing; TSBA & Diligent Corp (BoardDocs), CPA Expenses
	Total Contract Expense	\$ 59,318	\$ 96,500	\$ 87,160	\$ 119,000	
499	Other Supplies & Materials	3,271	3,058	3,060	750	Supplies
	Total Supply Expense	\$ 3,271	\$ 3,058	\$ 3,060	\$ 750	
506	Liability Insurance	123,115	129,000	128,290	135,000	
510	Trustee's Commission	365,563	400,000	356,470	400,000	
513	Workman's Compensation Insurance	334,570	384,200	344,482	408,000	
524	In-Service Staff Development	6,824	17,480	14,845	17,500	Increased Usage
533	Criminal Investigation of Applicants - TBI	10,495	12,000	12,000	12,000	Fingerprinting New Employees & Volunteers
599	Other Charges	3,523	9,942	6,095	10,000	Chamber, advertising, misc charges; MVR Reports \$3,000
	Total Other Expense	\$ 844,090	\$ 952,622	\$ 862,182	\$ 982,500	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
	Total Board of Education	\$ 1,028,564	\$ 1,202,300	\$ 1,076,787	\$ 1,251,993	
72320	Director of Schools					
101	County Official/Administrative Officer	\$ 117,824	\$ 123,126	\$ 123,126	\$ 150,000	1 Employee
106	Deputy	-	5,000	5,000	5,500	1 Supplement
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	-	1 Employee
161	Secretary(ies)	40,528	41,251	41,251	48,178	1 employee
162	Clerical Personnel	32,767	32,278	32,278	35,547	1 employee plus Sub
188	Bonus Payments	1,550	1,590	1,536	902	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	\$ 193,669	\$ 204,246	\$ 204,191	\$ 240,127	
201	Social Security	11,363	12,663	12,564	14,888	6.2% of Gross Salary of Gross Salary
204	Pensions	18,116	18,587	17,285	16,584	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	125	110	160	Life Insurance \$40.08 per Empl
207	Medical Insurance	18,014	25,998	21,610	24,500	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	2,688	2,962	2,960	3,482	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	393	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 50,574	\$ 60,335	\$ 54,529	\$ 59,614	
307	Communication	18,857	35,000	21,180	35,000	
320	Dues & Memberships	3,855	4,245	4,245	4,245	
330	Operating Lease Payments (Copiers)	12,631	22,500	12,420	17,500	Copier Leases
336	Maintenance & Repair Services - Equipment	-	-	-	-	Copier Exp moved to 330
348	Postal Charges	900	1,066	1,066	1,000	Stamps & Postal Charges
355	Travel	2,584	2,000	1,400	2,000	Director of Schools
399	Other Contracted Services	9,509	19,934	9,985	37,000	School Messenger & School inSites
	Total Contract Expense	\$ 48,336	\$ 84,745	\$ 50,296	\$ 96,745	
435	Office Supplies	5,657	13,000	8,417	19,500	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	2,492	2,500	2,500	2,500	
	Total Supply Expense	\$ 8,149	\$ 15,500	\$ 10,917	\$ 22,000	
524	In-Service Staff Development	7,317	10,000	6,301	10,000	Director of Schools
599	Other Charges	3,404	20,000	17,684	25,900	Bid Expenses, Gov Deals fees, Misc needs
	Total Other Expense	\$ 10,721	\$ 30,000	\$ 23,985	\$ 35,900	
	Total Director of Schools	\$ 311,449	\$ 394,826	\$ 343,918	\$ 454,387	
72410	Office of the Principal					
104	Principal(s)	\$ 943,608	\$ 941,058	\$ 941,058	\$ 1,045,238	11 Employees
117	Career Ladder Program	6,000	6,000	4,250	4,000	4 Employees
119	Bookkeepers/Accountants	275,944	300,306	300,306	338,872	11.1 Employees (Previously in 161)
139	Assistant Principals	640,462	600,895	557,925	646,756	8 Employee (4 FCHS, 1 N, 1 S & 1 Huntland)
161	Secretary(ies)	128,287	137,800	137,800	155,832	6 Employees
188	Bonus Payments	12,450	12,056	10,460	11,355	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	49,852	58,910	55,920	67,595	3 Employees
195	Substitute Teacher (certified)	-	320	-	320	\$100 per day & daily rate for Long Term Subs
198	Substitute Teacher (non-certified)	280	540	-	540	\$80.00 per day
	Total Salary Expense	\$ 2,056,883	\$ 2,057,886	\$ 2,007,719	\$ 2,270,507	
201	Social Security	116,628	119,632	123,110	133,521	6.2% of Gross Salary (less \$7,250)
204	Pensions	191,564	196,075	173,485	157,377	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	1,657	1,550	1,603	Life Insurance \$40.08 per Empl
207	Medical Insurance	301,389	296,950	296,950	330,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	28,028	29,674	28,835	32,922	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,066	2,675	10,955	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	2,530	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 640,139	\$ 646,054	\$ 626,605	\$ 666,379	
320	Dues & Memberships	-	-	-	-	
355	Travel	1,379	500	500	500	
	Total Contract Expense	\$ 1,379	\$ 500	\$ 500	\$ 500	
599	Other Charges	-	-	-	-	
	Total Other Expense	\$ -	\$ -	\$ -	\$ -	
	Total Office of the Principal	\$ 2,698,401	\$ 2,704,440	\$ 2,634,824	\$ 2,937,386	
72510	Fiscal Services					
317	Data Processing Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	County-wide Software Agreement
	Total Fiscal Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
72520	Human Services/Personnel					
105	Supervisor/Director/Director	\$ 94,592	\$ 98,341	\$ 98,341	\$ 109,467	1 F/T Employee
162	Clerical Personnel	87,529	89,233	87,621	97,433	2 Employees
188	Bonus Payments	2,326	2,374	2,271	2,705	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	\$ 184,447	\$ 189,948	\$ 188,233	\$ 209,604	
201	Social Security	11,272	11,777	11,900	12,995	6.2% of Gross Salary of Gross Salary
204	Pensions	16,949	17,268	16,285	14,697	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	125	95	120	Life Insurance \$40.08 per Empl
207	Medical Insurance	22,086	22,401	20,440	24,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	2,636	2,754	2,785	3,039	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	456	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 53,399	\$ 54,324	\$ 51,505	\$ 54,852	
320	Dues & Memberships	-	100	50	150	
330	Operating Lease Payments (Copiers)	5,751	7,000	7,000	7,500	Copier Leases
355	Travel	161	300	300	300	Human Resource Dept
399	Other Contracted Services	4,200	4,620	4,620	4,000	Pre Employment Drug Testing
	Total Contract Expense	\$ 10,112	\$ 12,020	\$ 11,970	\$ 11,950	
471	Software	16,809	17,959	17,960	18,821	Timekeeping Software
	Total Supply Expense	\$ 16,809	\$ 17,959	\$ 17,960	\$ 18,821	
524	In-Service Staff Development	876	1,800	1,512	1,800	Human Resource Dept
	Total Other Expense	\$ 876	\$ 1,800	\$ 1,512	\$ 1,800	
	Total Human Services/Personnel	\$ 265,643	\$ 276,051	\$ 271,180	\$ 297,027	
72610	Operation of the Plant					
166	Custodial Personnel	\$ 859,603	\$ 921,179	\$ 914,740	\$ 1,072,660	34 F/T & 8 P/T (7 @ 0.5 & 1 @ 0.25)
188	Bonus Payments	6,864	5,386	5,390	2,875	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)	400	15,100	6,110	15,100	\$11 per hr (long term situations)
	Total Salary Expense	\$ 866,867	\$ 941,665	\$ 926,240	\$ 1,090,635	
201	Social Security	50,856	56,383	55,605	65,619	6.2% of Gross Salary
204	Pensions	64,201	73,694	69,960	76,802	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	1,668	1,030	1,643	Life Insurance \$40.08 per Empl
207	Medical Insurance	208,890	229,639	192,610	215,000	5% increase 1/1/24 (4 mos/8 mos.)
210	Unemployment Compensation	60	2,000	530	2,000	As Needed
212	Employer Medicare	11,911	13,654	13,055	15,814	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	3,703	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 339,621	\$ 377,039	\$ 332,790	\$ 376,879	
359	Disposal Fees	50,902	74,700	56,430	75,700	Garbage Pickup at all locations
	Total Contract Expense	\$ 50,902	\$ 74,700	\$ 56,430	\$ 75,700	
410	Custodial Supplies	208,129	203,010	198,100	210,000	
415	Electricity	1,422,423	1,500,000	1,520,490	1,540,000	
434	Natural Gas	136,488	149,000	121,475	149,000	
442	Propane	21,346	23,500	23,750	24,000	
454	Water & Sewer	136,760	152,000	143,220	152,000	
	Total Supply Expense	\$ 1,925,146	\$ 2,027,510	\$ 2,007,035	\$ 2,075,000	
501	Boiler Insurance	8,937	9,500	9,160	10,000	
502	Building & Contents Insurance	259,685	270,409	270,410	275,000	Added New Middle Schools
	Total Other Expense	\$ 268,622	\$ 279,909	\$ 279,570	\$ 285,000	
717	Maintenance Equipment	-	-	-	-	
720	Plant Operation Equipment	-	30,000	30,000	30,000	Buffers, mowers, etc
	Total Capital Expense	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	
	Total Operation of Plant	\$ 3,451,158	\$ 3,730,823	\$ 3,632,065	\$ 3,933,214	
72620	Maintenance of Plant					
103	Assistant	\$ -	\$ -	\$ -	\$ 69,000	1 FT
105	Supervisor/Director	42,278	28,422	16,315	75,000	1 FT
167	Maintenance Personnel	460,171	516,857	517,380	588,266	12 Employees
187	Overtime Pay	618	1,200	1,120	-	FCHS Athletics moved to line 103
188	Bonus Payments	2,604	3,133	2,670	2,973	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	45,773	52,298	49,300	98,657	1 Office Manager; 1 PT Nlake; Septic Inspector; Shipping & Receiving
	Total Salary Expense	\$ 551,444	\$ 601,910	\$ 586,785	\$ 833,895	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
201	Social Security	31,585	37,318	34,942	51,701	6.2% of Gross Salary of Gross Salary
204	Pensions	43,856	47,837	46,682	59,034	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	588	560	681	Life Insurance \$40.08 per Empl
207	Medical Insurance	78,229	97,074	85,905	101,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	7,387	8,727	8,175	12,091	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	35	3	-	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	2,466	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 163,523	\$ 191,579	\$ 176,267	\$ 224,508	
307	Communication	-	-	-	-	Cellular Phone
329	Laundry Service	1,475	1,500	1,800	1,500	Uniforms at FCHS
330	Operating Lease Payments (Copiers)	1,244	1,250	1,200	-	Copier Leases
335	Maintenance & Repair Services - Building	151,446	403,500	350,000	375,000	TECH White Boards \$20,000;
336	Maintenance & Repair Services - Equipment	19,508	72,200	30,350	65,000	Copier Expense moved to 330
338	Maintenance & Repair Services - Vehicle	35,717	43,000	29,650	33,000	
399	Other Contracted Services	160,025	166,000	156,600	149,000	Pest Control, Fire Ext ,Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security; Licensed Contracted Labor
	Total Contract Expense	\$ 369,415	\$ 687,450	\$ 569,600	\$ 623,500	
425	Gasoline	27,165	29,000	32,325	39,000	
499	Other Supplies & Materials	17,773	6,560	6,375	6,500	Walmart, Lakeway, Etc
	Total Supply Expense	\$ 44,938	\$ 35,560	\$ 38,700	\$ 45,500	
599	Other Charges	1,849	10,038	8,141	5,500	Shipping & Other Misc Charges
	Total Other Expense	\$ 1,849	\$ 10,038	\$ 8,141	\$ 5,500	
707	Building Improvements	49,000	-	-	140,000	Repairs old FCHS Property
717	Maintenance Equipment	-	8,550	8,505	105,000	Forklift, Box Truck
718	Motor Vehicles	-	1,166	-	30,000	Truck
799	Other Capital Outlay	-	1,172	-	-	
	Total Capital Expense	\$ 49,000	\$ 10,888	\$ 8,505	\$ 275,000	
	Total Maintenance of Plant	\$ 1,180,169	\$ 1,537,425	\$ 1,387,998	\$ 2,007,903	
72710	Transportation					
105	Supervisor/Director	\$ 43,178	\$ 43,987	\$ 21,260	\$ 72,000	1 FT Employee
146	Bus Drivers	213,403	152,479	113,035	142,077	6 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments	-	-	-	268	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	32,762	49,352	49,350	51,194	Summer School; 0.75 Clerical (JD)
198	Substitute (non-certified)	5,795	21,600	6,764	21,600	\$10.5 hourly for bus monitors
	Total Salary Expense	\$ 295,138	\$ 267,418	\$ 190,409	\$ 287,139	
201	Social Security	16,695	16,580	10,840	17,803	6.2% of Gross Salary of Gross Salary
204	Pensions	24,096	19,741	15,105	19,844	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	477	165	361	Life Insurance \$40.08 per Empl
207	Medical Insurance	59,711	43,601	26,130	45,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	3,910	3,878	2,515	4,164	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	133	106	465	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	1,172	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 105,584	\$ 84,409	\$ 54,861	\$ 87,636	
307	Communication	1,061	2,100	880	2,100	Cell phone bus drivers & director
313	Contracts with Parents	-	6,700	350	6,700	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	1,590,523	2,040,000	1,933,000	2,100,000	10% Increase on Base and 5% Increases on Mileage and Seats
315	Fuel Supplement	76,322	80,000	100,000	100,000	Fuel Supplement Threshold \$3.73
315	Bus - Summer Camps	83,585	-	-	-	Summer Camps Trans Bonus
336	Maintenance & Repair Services - Equipment	-	5,100	-	5,100	Radio Repairs
338	Maintenance & Repair Services - Vehicle	111,641	121,283	120,770	121,200	Maint & Repairs to County owned Buses
399	Other Contracted Services	6,524	50,000	19,390	50,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers
	Total Contract Expense	\$ 1,869,656	\$ 2,305,183	\$ 2,174,390	\$ 2,385,100	
412	Diesel Fuel	7,500	-	-	-	
425	Gasoline	41,779	58,550	49,600	58,550	Fuel for County Buses/Director & SPED
450	Tires & Tubes	3,200	10,100	7,000	10,100	County Buses
499	Other Supplies & Materials	622	880	790	880	School Bus Forms & Misc. Supplies
	Total Supply Expense	\$ 53,101	\$ 69,530	\$ 57,390	\$ 69,530	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
511	Vehicle Insurance (contracted bus drivers)	108,276	112,000	111,085	112,000	Insurance for contracted buses
524	In-Service Staff Development	1,526	2,525	1,405	2,525	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	4,186	5,050	3,935	5,050	Tags, Inspections for Extended Utilization; includes reimb for CDL for coaches
	Total Other Expense	\$ 113,988	\$ 119,575	\$ 116,425	\$ 119,575	
701	Administration Equipment	-	505	-	505	
729	Transportation Equipment	1,307	341,000	340,264	120,000	\$120K New Bus Request
	Total Capital Expense	\$ 1,307	\$ 341,505	\$ 340,264	\$ 120,505	
	Total Transportation	\$ 2,438,774	\$ 3,187,621	\$ 2,933,739	\$ 3,069,485	\$ -
72810 Central and Other						
189	Other Salaries & Wages	\$ 73,024	\$ 108,862	\$ 82,070	\$ 101,352	1 Certified; 2 Classified for TSW Grant
	Total Salary Expense	\$ 73,024	\$ 108,862	\$ 82,070	\$ 101,352	
201	Social Security	4,429	6,834	4,965	6,284	6.2% of Gross Salary
204	Pensions	6,852	11,470	6,910	7,125	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	3,715	120	120	Life Insurance \$40.08 per Empl
207	Medical Insurance	20,974	21,784	21,784	24,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	1,029	1,814	1,160	1,470	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	126	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 33,410	\$ 45,617	\$ 34,939	\$ 38,998	
	Total Central & Other	\$ 106,434	\$ 154,479	\$ 117,009	\$ 140,350	
	Total Support Services	\$ 16,536,158	\$ 19,744,287	\$ 18,225,639	\$ 20,732,537	
Non Instructional Services						
73100 Food Service						
165	Cafeteria Personnel	\$ 9,963	\$ -	\$ -	\$ -	
	Total Salary Expense	\$ 9,963	\$ -	\$ -	\$ -	
201	Social Security	618	-	-	-	6.2% of Gross Salary of Gross Salary
204	Pensions	797	-	-	-	6.42% Certified
212	Employer Medicare	144	-	-	-	1.45% of Gross Salary
	Total Benefit Expense	\$ 1,559	\$ -	\$ -	\$ -	
	Total Food Services	\$ 11,522	\$ -	\$ -	\$ -	
73300 Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)						
105	Supervisor/Director	\$ 11,109	\$ 12,000	\$ 12,580	\$ 18,000	1 P/T Employee ESP
188	Bonus Payments	-	-	-	-	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	218,136	326,702	249,175	359,292	ESP \$180,000 and 4 employees (3 Grant)
	Total Salary Expense	\$ 229,245	\$ 338,702	\$ 261,755	\$ 377,292	
201	Social Security	13,316	20,992	15,353	23,392	6.2% of Gross Salary of Gross Salary
204	Pensions	11,113	14,998	14,402	17,063	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	110	104	200	Life Insurance \$40.08 per Empl
207	Medical Insurance	7,270	10,679	11,185	24,750	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	3,284	4,907	3,760	5,471	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	125	38	100	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	448	-	-	-	Support at 0.82% Salary
	Total Benefit Expense	\$ 35,431	\$ 51,811	\$ 44,842	\$ 70,976	
307	Communication	521	600	531	700	ESP \$200; Campora \$500
330	Operating Lease Payments	4,598	39,462	30,470	462	Established \$462
349	Printing, Stationary & Forms	-	800	-	800	Established \$800
355	Travel	8,185	7,425	5,888	3,375	Established \$375; Campora \$3,000
399	Other Contracted Services	345,578	456,290	359,535	60,992	MRT \$48,000; Lifeline \$60,962; ESP \$30
	Total Contract Expense	\$ 358,882	\$ 504,577	\$ 396,424	\$ 66,329	
499	Other Supplies & Materials	67,103	99,509	90,766	45,169	Campora \$18,149; ESP \$20,000; Established \$4,724; Lifeline \$2,296
	Total Supply Expense	\$ 67,103	\$ 99,509	\$ 90,766	\$ 45,169	
504	Indirect Cost	13,272	12,088	11,535	654	Established \$624
524	In-Service Staff Development	7,750	18,689	4,088	10,273	Established \$2,273; Campora \$8,000
599	Other Charges	73,503	145,724	77,474	35,925	ESP \$7,000, Campora \$20,700; Established \$7,625; Lifeline \$600
	Total Other Expense	\$ 94,525	\$ 176,502	\$ 93,097	\$ 46,852	
790	Other Equipment	54,765	1,700	-	-	
	Total Capital Expense	\$ 54,765	\$ 1,700	\$ -	\$ -	
	Total Community Services	\$ 839,951	\$ 1,172,801	\$ 886,884	\$ 606,619	

Franklin County, TN						FY 2023-2024 BUDGET
General Purpose School Fund # 141						
Fund #141						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
73400 Early Childhood Education (Preschool Program)						
116	Teachers	\$ 520,375	\$ 445,546	\$ 525,292	\$ 530,988	9 Employees
117	Career Ladder	-	-	-	-	
163	Educational Assistants (Aides)	187,683	184,108	178,101	212,544	9 Employees
188	Bonus Payments	4,161	8,852	3,482	3,874	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	315	9,475	7,980	1,125	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	12,645	12,500	12,425	12,500	\$80.00 per day for Regular Subs
Total Salary Expense		\$ 725,179	\$ 660,481	\$ 727,280	\$ 761,031	
201	Social Security	41,388	40,734	43,201	47,184	6.2% of Gross Salary of Gross Salary
204	Pensions	67,713	58,905	58,956	49,937	6.81% Certified / 7.16% Classified 2023/24
206	Life Insurance	-	681	762	721	Life Insurance \$40.08 per Empl
207	Medical Insurance	150,060	143,532	143,420	155,000	5% increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	9,691	9,527	10,135	11,035	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	810	950	2,704	Hybrid Retirement @ 2.87%
299	Other Fringe Benefits (Disability)	1,096	-	-	-	Support at 0.82% Salary
Total Benefit Expense		\$ 269,948	\$ 254,189	\$ 257,424	\$ 266,581	
429	Instructional Supplies	4,853	1,800	1,723	-	
499	Other Supplies & Materials	-	16,000	-	53,800	New Pre-K Curriculum
Total Supply Expense		\$ 4,853	\$ 17,800	\$ 1,723	\$ 53,800	
Total Early Childhood Education		\$ 999,980	\$ 932,470	\$ 986,427	\$ 1,081,412	
Total Non Instructional Services		\$ 1,851,453	\$ 2,105,271	\$ 1,873,311	\$ 1,688,031	
Capital Outlay						
76100 Regular Capital Outlay						
304	Architects	\$ -	\$ 100,000	\$ 100,000	\$ -	
399	Other Contracted Services	11,290	-	-	-	
Total Contract Expense		\$ 11,290	\$ 100,000	\$ 100,000	\$ -	
707	Building Improvement	156,262	1,564,075	1,564,075	200,000	Clark Roof FY23 Cameras FY24
730	Vocational Equipment	-	9,513	9,513	-	Proceeds from Sale of Vocational Equipment
799	Other Capital Outlay	112,381	639,000	390,000	500,000	Huntland Roof FY24
Total Capital Expense		\$ 268,643	\$ 2,212,588	\$ 1,963,588	\$ 700,000	
Total Capital Outlay		\$ 279,933	\$ 2,312,588	\$ 2,063,588	\$ 700,000	
82130 Principal on Debt						
620	Debt Service Contribution to Primary Government	\$ -	\$ -	\$ -	\$ 173,448	Est. Principal on TRANE Project - Issued FY23
Total Education Principal on Debt		\$ -	\$ -	\$ -	\$ 173,448	
82230 Interest on Debt						
620	Debt Service Contribution to Primary Government	\$ -	\$ -	\$ -	\$ 12,072	Est. Interest on TRANE Project - Issued FY23
Total Education Interest on Debt		\$ -	\$ -	\$ -	\$ 12,072	
Total Expenditures		\$ 45,133,420	\$ 55,014,272	\$ 51,206,128	\$ 54,357,497	
99000 OTHER USES						
99100 Transfers Out						
590	Transfer to Other Funds	\$ 1,207,746	\$ 3,621,043	\$ 3,261,043	\$ -	TRANE EESI Project Federal Projects & Other Grant Operational
Total Other Uses		\$ 1,207,746	\$ 3,621,043	\$ 3,261,043	\$ -	
Total Expenditures and Other Uses		\$ 46,341,166	\$ 58,635,315	\$ 54,467,171	\$ 54,357,497	

Franklin County, TN					FY 2023-2024 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
	Estimated Beginning Fund Balance July 1	\$ 12,291,704	\$ 15,361,206	\$ 15,361,206	\$ 13,535,319	
	Excess of Estimated Revenues & Other Sources Over (Under) Estimated Expend. & Other Uses	\$ 3,840,673	\$ (5,924,578)	\$ (1,825,887)	\$ (1,011,257)	
	Adjustment for Encumbrances	\$ (771,171)	\$ -	\$ -	\$ -	
	Audit Adjustments		-	-		
	Estimated Ending Fund Balance June 30	\$ 15,361,206	\$ 9,436,628	\$ 13,535,319	\$ 12,524,063	
	Restricted for Education 34555	\$ (973,762)	\$ (973,762)	\$ (973,762)	\$ (973,762)	Estimated 5/12/22
	Restricted for Instruction 34560	(1,477)	(1,477)	(1,477)	(1,477)	
	Restricted for Education 34587 Hybrid Stabilization	(356,194)	(356,194)	(534,194)	(534,194)	
	Committed for Education 34656 (Includes OPEB)	(3,019,522)	(3,019,522)	(3,229,522)	(3,229,522)	
	Estimated Unassigned Fund Balance June 30	\$ 11,010,251	\$ 5,085,672	\$ 8,796,364	\$ 7,785,107	Required Unassigned Fund Balance 3% = \$1,630,725
	Total Salary Expense	\$ 26,748,778	\$ 28,597,872	\$ 27,717,992	\$ 32,281,434	59.39%
	Total Benefit Expense	8,755,655	10,088,017	8,918,294	9,989,852	18.38%
	Total Contract Expense	3,739,141	5,115,951	4,584,817	4,707,917	8.66%
	Total Supply Expense	3,290,488	3,692,463	3,089,899	3,704,521	6.82%
	Total Other Expense	2,746,416	7,714,507	7,141,464	1,758,925	3.24%
	Total Debt Expense	-	-	-	185,520	0.34%
	Total Capital Expense	1,060,688	3,426,504	3,014,704	1,729,328	3.18%
	Total School General Appropriations	\$ 46,341,166	\$ 58,635,315	\$ 54,467,171	\$ 54,357,497	100.00%

Franklin County, TN						FY 2023-2024 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Original	Amended	Proposed	
Estimated Revenues						
47000 Federal Government						
47100 Federal Through State						**Federal Grants 100% In & Out
47131	Vocational Education - Basic Grants to States	\$ 93,404	\$ 50,000	\$ 124,198	\$ 156,507	Carl Perkins & C Perkins Reserve
47141	Title I Grants to Local Education Agencies	1,253,125	65,229	1,894,113	1,565,309	Title I-A & Cons Admin
47143	Special Education - Grants to States	1,320,894	1,372,819	2,037,636	1,432,082	SPED K-Up
47145	Special Education - Preschool Grants	114,999	54,113	156,962	56,227	SPED - Preschool
47146	English Language Acquisition Grants	16,887	15,981	29,718	15,330	Title III - ELA
47189	Eisenhower Professional Development State Grants	207,644	-	302,044	198,072	Title II-A
47301	Covid-19 Grant # 1	249,530	-	-	-	
47307	Covid-19 Grant # B	967,053	-	3,013,541	-	
47309	Covid-19 Grant # D	235,672	-	125,328	25,000	HQIM Access for All Learning Network
47401	American Rescue Plan Act Grant # 1	2,485,904	-	7,949,258	-	
47402	American Rescue Plan Act Grant # 2	274,636	-	29,902	-	
47403	American Rescue Plan Act Grant # 3	20,142	-	-	-	
47404	American Rescue Plan Act Grant # 4	419	-	32,209	-	
47590	Other Federal Through State	722,023	333,963	905,275	125,570	Title IV
	Total Federal Government	\$ 7,962,332	\$ 1,892,105	\$ 16,600,183	\$ 3,574,098	
49000 Other Sources (non-revenue)						
49800	Transfer (from General Purpose)	\$ 1,207,746	\$ -	\$ -	\$ -	Operating Cash flow from GP
	Total Other Sources (non-revenue)	\$ 1,207,746	\$ -	\$ -	\$ -	
	Total Estimated Revenue & Other Sources	\$ 9,170,078	\$ 1,892,105	\$ 16,600,183	\$ 3,574,098	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
116	Teachers	\$ 1,051,908	\$ -	\$ 1,863,954	\$ 802,436	
163	Educational Assistants	401,277	-	1,222,795	168,168	
188	Bonus Payments	185,874	-	7,261	8,469	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	113,000	-	41,000	-	
195	Certified Substitute Teachers	-	-	3,000	-	
198	Non-Certified Substitute Teachers	-	-	3,000	-	
	Total Salary Expense	\$ 1,752,059	\$ -	\$ 3,141,010	\$ 979,073	
201	Social Security	105,700	-	194,586	60,703	6.2% of Gross Salary
204	Pensions	168,659	-	316,036	68,777	10.63% Certified / 12% Classified
206	Life Insurance	-	-	3,927	882	
207	Medical Insurance	352,556	-	773,316	187,234	No Projected Increase 2020
212	Employer Medicare Liability	25,485	-	45,557	14,197	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	-	664	-	
299	Other Fringe Benefits	2,008	-	-	-	LTD 0.82% Classified
	Total Benefit Expense	\$ 654,408	\$ -	\$ 1,334,086	\$ 331,792	
399	Other Contracted Services	73,000	-	-	-	
	Total Benefit Expense	\$ 73,000	\$ -	\$ -	\$ -	
429	Instructional Supplies & Materials	465,923	-	280,576	110,865	
449	Textbooks	-	-	26,626	-	
499	Other Supplies & Materials	31,157	6,210	27,972	5,822	
	Total Supply Expense	\$ 497,080	\$ 6,210	\$ 335,174	\$ 116,687	
524	In-Service Staff Development	72	-	-	-	
599	Other Charges	17,504	-	-	-	
	Total Other Expense	\$ 17,576	\$ -	\$ -	\$ -	
722	Regular Instruction Equipment	1,172,757	-	174,357	-	
	Total Capital Expense	\$ 1,172,757	\$ -	\$ 174,357	\$ -	
	Total Regular Instruction	\$ 4,166,880	\$ 6,210	\$ 4,984,628	\$ 1,427,552	

Franklin County, TN						FY 2023-2024 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Original	Amended	Proposed	
71200	Special Education Program					
116	Teachers	\$ -	\$ -	\$ -	\$ 30,336	
163	Educational Assistants	434,825	505,763	552,781	701,357	
171	Speech Pathologist	16,884	16,884	17,584	18,572	
189	Other Salaries & Wages	43,550	-	25,417	-	
198	Non-Certified Substitute Teachers	-	600	600	600	
	Total Salary Expense	\$ 495,259	\$ 523,247	\$ 596,382	\$ 750,865	
201	Social Security	29,218	32,249	36,784	46,516	6.2% of Gross Salary
204	Pensions	39,659	41,996	47,847	64,720	10.63% Certified / 12% Classified
206	Life Insurance	-	-	1,283	1,243	
207	Medical Insurance	135,517	147,912	159,865	169,193	No Projected Increase 2020
212	Employer Medicare Liability	6,833	7,415	8,476	10,879	1.45% of Gross Salary
299	Other Fringe Benefits	1,975	1,162	0	-	Life Insurance
	Total Benefit Expense	\$ 213,202	\$ 230,735	\$ 254,254	\$ 292,551	
336	Maintenance & Repair - Equipment	15,098	13,929	13,929	13,929	
	Total Contract Expense	\$ 15,098	\$ 13,929	\$ 13,929	\$ 13,929	
429	Instructional Supplies & Materials	325,922	44,408	206,302	43,477	
499	Other Supplies & Materials	90,933	8,500	93,528	8,500	
	Total Supply Expense	\$ 416,855	\$ 52,908	\$ 299,830	\$ 51,977	
599	Other Charges	478	1,050	4,050	5,050	
	Total Other Charges	\$ 478	\$ 1,050	\$ 4,050	\$ 5,050	
725	Special Education Equipment	35,173	11,500	235,172	4,000	
	Total Capital Expense	\$ 35,173	\$ 11,500	\$ 235,172	\$ 4,000	
	Total Special Education Program	\$ 1,176,065	\$ 833,368	\$ 1,403,617	\$ 1,118,372	
71300	Career & Technical Education Program					
189	Other Salaries & Wages	\$ -	\$ -	\$ -	\$ 6,000	
	Total Salary Expense	\$ -	\$ -	\$ -	\$ 6,000	
	Total Benefit Expense	\$ -	\$ -	\$ -	\$ -	
336	Maintenance & Repair - Equipment	\$ 1,400	\$ -	\$ 2,500	\$ 2,500	
	Total Contracted Expense	\$ 1,400	\$ -	\$ 2,500	\$ 2,500	
429	Instructional Supplies & Materials	5,240	5,000	10,240	23,630	
499	Other Supplies & Materials	\$ 827	\$ -	\$ 2,500	\$ 2,500	
	Total Supply Expense	\$ 6,067	\$ 5,000	\$ 12,740	\$ 26,130	
730	Vocational Instruction Equipment	\$ 58,179	40,000	75,054	79,312	
	Total Capital Expense	\$ 58,179	\$ 40,000	\$ 75,054	\$ 79,312	
	Total Vocational Education Program	\$ 65,646	\$ 45,000	\$ 90,294	\$ 113,942	
72000	Support Services					
72120	Health Services					
131	Medical Personnel	\$ 228,366	\$ -	\$ -	\$ -	
188	Bonus Payments	39,000	-	-	-	
	Total Salary Expense	\$ 267,366	\$ -	\$ -	\$ -	
201	Social Security	15,253	-	-	-	6.2% of Gross Salary
204	Pensions	20,341	-	-	-	10.63% Certified / 12% Classified
207	Medical Insurance	42,185	-	-	-	No Projected Increase 2020
212	Employer Medicare Liability	3,567	-	-	-	1.45% of Gross Salary
299	Other Fringe Benefits	599	-	-	-	Life Insurance
	Total Benefit Expense	\$ 81,945	\$ -	\$ -	\$ -	
312	Contracts w/Private Agencies	55,000	-	55,891	-	
	Total Contract Expense	\$ 55,000	\$ -	\$ 55,891	\$ -	
413	Drugs & Medical Supplies	140,401	-	30,000	-	
499	Other Supplies and Materials	131,546	-	7,244	-	
	Total Supply Expense	\$ 271,947	\$ -	\$ 37,244	\$ -	
524	In-Service Staff Development	-	-	6,000	-	
599	Other Charges	6,703	-	6,000	-	
	Total Other Expense	\$ 6,703	\$ -	\$ 12,000	\$ -	
735	Health Equipment	146,181	-	97,211	-	
790	Other Equipment	-	-	110,000	-	
	Total Capital Expense	\$ 146,181	\$ -	\$ 207,211	\$ -	
	Total Health Services	\$ 829,142	\$ -	\$ 312,346	\$ -	

Franklin County, TN					FY 2023-2024 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2021-2022 Actual	2022-2023 Original	2022-2023 Amended	2023-2024 Proposed	FURTHER EXPLANATION
72130	Other Student Support					
124	Psychological Personnel	\$ -	\$ -	\$ 56,150	\$ -	
146	Bus Drivers	299	-	855	550	
188	Bonus Payments	-	-	-	847	
189	Other Salaries & Wages	1,753	-	54,913	70,461	
	Total Salary Expense	\$ 2,052	\$ -	\$ 111,918	\$ 71,857	
201	Social Security	127	-	6,751	4,408	
204	Pensions	123	-	15,651	4,818	
206	Life Insurance	-	-	70	40	
207	Medical Insurance	-	-	12,765	13,066	
212	Employer Medicare Liability	30	-	1,613	1,073	
	Total Benefit Expense	\$ 280	\$ -	\$ 36,850	\$ 23,406	
355	Travel	17,763	-	16,056	22,751	
399	Other Contracted Services	714	5,000	15,111	5,500	
	Total Contract Expense	\$ 18,477	\$ 5,000	\$ 31,167	\$ 28,251	
499	Other Supplies & Materials	40,357	-	88,339	37,754	
	Total Supply Expense	\$ 40,357	\$ -	\$ 88,339	\$ 37,754	
524	In-Service Staff Development	3,968	-	8,900	19,600	
599	Other Charges	26,100	25,999	248,069	2,685	
	Total Other Expense	\$ 30,068	\$ 25,999	\$ 256,969	\$ 22,285	
790	Other Equipment	2,966	4,000	7,209	1,860	
	Total Capital Expense	\$ 2,966	\$ 4,000	\$ 7,209	\$ 1,860	
	Total Other Student Support	\$ 94,200	\$ 34,999	\$ 532,451	\$ 185,413	
72210	Regular Instruction Program					
105	Supervisor / Director	\$ 45,796	\$ 46,483	\$ 47,671	\$ 96,719	
188	Bonus Payments	-	-	2,824	1,694	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	534,141	185,256	637,008	141,459	
	Total Salary Expense	\$ 579,937	\$ 231,739	\$ 687,503	\$ 239,872	
201	Social Security	20,285	16,060	25,435	18,461	6.2% of Gross Salary
204	Pensions	29,781	17,678	39,678	20,429	10.63% Certified / 12% Classified
206	Life Insurance	-	-	184	156	
207	Medical Insurance	31,111	17,875	47,294	39,348	No Projected Increase 2020
212	Employer Medicare Liability	4,744	3,756	5,935	4,314	1.45% of Gross Salary
299	Other Fringe Benefits	67	104	-	-	Life Insurance
	Total Benefit Expense	\$ 85,988	\$ 55,473	\$ 118,527	\$ 82,709	
355	Travel	4,107	12,775	14,975	4,000	
399	Other Contracted Services	40,000	0	255,750	-	
	Total Contract Expense	\$ 44,107	\$ 12,775	\$ 270,725	\$ 4,000	
429	Instructional Supplies	104,609	-	54,020	-	
432	Library Books	60,758	-	2,092	-	
499	Other Supplies & Materials	42,503	-	22,312	-	
	Total Supply Expense	\$ 207,870	\$ -	\$ 78,425	\$ -	
524	In-Service Staff Development	28,310	78,976	350,244	7,001	
599	Other Charges	550	-	-	-	
	Total Other Expense	\$ 28,860	\$ 78,976	\$ 350,244	\$ 7,001	
	Total Regular Instruction Program	\$ 946,762	\$ 378,963	\$ 1,505,423	\$ 333,581	
72220	Special Education Program					
124	Psychological Personnel	\$ -	\$ 10,000	\$ 1	\$ -	
131	Medical Personnel	38,544	23,310	23,310	-	
162	Clerical Personnel	40,841	41,632	41,632	45,533	
188	Bonus Payments	776	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	36,955	29,300	96,000	5,000	
	Total Salary Expense	\$ 117,116	\$ 105,746	\$ 162,447	\$ 52,037	

Franklin County, TN						FY 2023-2024 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
No.		Actual	Original	Amended	Proposed	
201	Social Security	7,125	6,464	9,979	3,133	6.2% of Gross Salary
204	Pensions	9,060	8,799	13,335	4,391	10.63% Certified / 12% Classified
206	Life Insurance	-	-	120	120	
207	Medical Insurance	11,033	14,500	15,500	15,500	No Projected Increase 2020
212	Employer Medicare Liability	1,666	1,512	2,334	733	1.45% of Gross Salary
299	Other Fringe Benefits	412	120	0	-	Life Insurance
	Total Benefit Expense	\$ 29,296	\$ 31,395	\$ 41,269	\$ 23,877	
312	Contracts W/Private Agencies	4,209	78,800	78,800	30,000	
322	Evaluation Testing	-	25,000	25,000	15,000	
355	Travel	-	500	1,100	1,100	
	Total Contract Expense	\$ 4,209	\$ 104,300	\$ 104,900	\$ 46,100	
499	Other Supplies & Materials	40,297	5,000	53,772	6,500	
	Total Supply Expense	\$ 40,297	\$ 5,000	\$ 53,772	\$ 6,500	
524	In-Service Staff Development	31,246	12,000	21,000	12,000	
599	Other Charges	33,388	56,818	86,818	72,456	
	Total Other Expense	\$ 64,634	\$ 68,818	\$ 107,818	\$ 84,456	
790	Other Equipment	111,366	22,388	334,388	3,388	
	Total Capital Expense	\$ 111,366	\$ 22,388	\$ 334,388	\$ 3,388	
	Total Special Education Program	\$ 366,918	\$ 337,648	\$ 804,594	\$ 216,359	
72230	Career & Technical Education Program					
524	In-Service Staff Development	\$ 3,400	\$ -	\$ 4,400	\$ -	
	Total Other Expense	\$ 3,400	\$ -	\$ 4,400	\$ -	
	Total Career & Technical Education Program	\$ 3,400	\$ -	\$ 4,400	\$ -	
72610	Operation of Plant					
336	Maintenance & Repair Services - Equipment	\$ 32,026	\$ -	\$ 35,137	\$ -	
399	Other Contracted Services	-	-	2,500,000	-	
	Total Contract Expense	\$ 32,026	\$ -	\$ 2,535,137	\$ -	
499	Other Supplies & Materials	2,868	-	-	-	
	Total Supply Expense	\$ 2,868	\$ -	\$ -	\$ -	
599	Other Charges	-	-	56,389	-	
	Total Other Expense	\$ -	\$ -	\$ 56,389	\$ -	
720	Plant Operation Equipment	-	-	100,000	-	
	Total Capital Expense	\$ -	\$ -	\$ 100,000	\$ -	
	Total Operation of Plant	\$ 34,894	\$ -	\$ 2,691,526	\$ -	
72620	Maintenance of Plant					
189	Other Salaries & Wages	\$ 6,813	\$ -	\$ 91,749	\$ -	
	Total Salary Expense	\$ 6,813	\$ -	\$ 91,749	\$ -	
201	Social Security	422	-	6,200	-	
204	Pensions	181	-	18,030	-	
212	Employer Medicare Liability	99	-	1,450	-	
	Total Benefit Expense	\$ 702	\$ -	\$ 25,680	\$ -	
338	Maintenance & Repair Services - Vehicles	-	-	80,710	-	
	Total Contract Expense	\$ -	\$ -	\$ 80,710	\$ -	
	Total Maintenance of Plant	\$ 7,515	\$ -	\$ 198,139	\$ -	
72710	Transportation					
105	Supervisor/Director	\$ -	\$ -	\$ 6,000	\$ -	
146	Bus Drivers	-	-	-	300	
189	Other Salaries & Wages	173,068	166,532	118,814	115,931	Bus Drivers
	Total Salary Expense	\$ 173,068	\$ 166,532	\$ 124,814	\$ 116,231	
201	Social Security	10,150	10,325	7,366	7,188	6.2% of Gross Salary
204	Pensions	13,845	13,323	9,505	9,274	10.63% Certified / 12% Classified
206	Life Insurance	-	-	281	246	
207	Medical Insurance	62,921	62,921	50,947	44,258	No Projected Increase 2020
212	Employer Medicare Liability	2,374	2,415	1,723	1,681	1.45% of Gross Salary
299	Other Fringe Benefits	881	401	0	-	Life Insurance
	Total Benefit Expense	\$ 90,171	\$ 89,384	\$ 69,822	\$ 62,648	
729	Transportation Equipment	-	-	139,290	-	
	Total Capital Expense	\$ -	\$ -	\$ 139,290	\$ -	
	Total Transportation	\$ 263,239	\$ 255,916	\$ 333,926	\$ 178,879	

Franklin County, TN					FY 2023-2024 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2021-2022 Actual	2022-2023 Original	2022-2023 Amended	2023-2024 Proposed	FURTHER EXPLANATION
73100	Food Service					
344	Payments to Schools - Other	\$ -	\$ -	\$ 2,419		
	Total Contract Expense	\$ -	\$ -	\$ 2,419	\$ -	
	Total Food Service	\$ -	\$ -	\$ 2,419	\$ -	
76100	Regular Capital Outlay					
304	Architects	\$ -	\$ -	\$ 100,000		
	Total Contract Expense	\$ -	\$ -	\$ 100,000	\$ -	
706	Building Construction	\$ 8,000	\$ -	\$ -	\$ -	
707	Building Improvements	-	-	3,575,000		
799	Other Capital Outlay	-	-	61,421		
	Total Other Expense	\$ 8,000	\$ -	\$ 3,636,421	\$ -	
	Total Regular Capital Outlay	\$ 8,000	\$ -	\$ 3,736,421	\$ -	
99000	Transfers Out					
99100-590	Transfers to Other Funds	\$ 203,313	\$ -	\$ -	\$ -	School General Fund Permanent Transfer Required by Comptroller 2009
	Total Transfers Out	\$ 203,313	\$ -	\$ -	\$ -	
	Total Expenditures Federal Programs	\$ 8,165,974	\$ 1,892,104	\$ 16,600,183	\$ 3,574,098	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 1,004,104	\$ 0	\$ -	\$ -	
	Estimated Beginning Fund Balance 7/1	\$ 110,334	\$ 1,110,334	\$ 1,114,438	\$ 1,114,438	Fund Balance Policy N/A
	Estimated Ending Fund Balance 6/30 - Prior	\$ 1,114,438	\$ 1,110,334	\$ 1,114,438	\$ 1,114,438	
	Restricted for Federal Projects 142-70000	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)	
	Estimated Ending Fund Balance 6/30 - Spendable	\$ 14,438	\$ 10,334	\$ 14,438	\$ 14,438	Grants 100%
	Total Salary Expense	\$ 3,393,670	\$ 1,027,264	\$ 4,915,823	\$ 2,215,936	62.00%
	Total Benefit Expense	1,155,992	406,987	1,880,487	816,982	22.86%
	Total Contract Expense	243,317	136,004	3,197,377	94,780	2.65%
	Total Supply Expense	1,483,341	69,118	905,524	239,048	6.69%
	Total Other Expense	355,032	174,844	791,870	118,792	3.32%
	Total Capital Expense	1,534,622	77,888	4,909,103	88,560	2.48%
	Total School Federal Projects Appropriations	\$ 8,165,974	\$ 1,892,104	\$ 16,600,183	\$ 3,574,098	100.00%

Franklin County, TN					FY 2023-2024 BUDGET	
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	FURTHER EXPLANATION
Estimated Revenues						
43500 Education Charges for Current Services						
43521	Lunch Payments - Children	\$ -	\$ 450,000	\$ 257,000	\$ 347,472	
43522	Lunch Payments - Adults	40,914	45,000	41,350	48,000	
43525	A La Carte Sales	177,200	350,000	244,000	285,000	
43570	Receipts From Individual Schools	-	-	-	-	
	Total Education Charges for Current Services	\$ 218,114	\$ 845,000	\$ 542,350	\$ 680,472	
44000 Other Local Revenues						
44100 Recurring Items						
44110	Investment Income	\$ 28,455	\$ 27,000	\$ 54,700	\$ 28,455	
44165	Rebates	23,282	-	-	32,000	
44170	Miscellaneous Refunds	6,174	-	1,867	-	
44500 Nonrecurring Items						
44530	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	
	Total Other Local Revenues	\$ 57,911	\$ 27,000	\$ 56,567	\$ 60,455	
46000 State of Tennessee						
46500 State Education Funds						
46520	School Food Service	\$ 45,271	\$ 73,119	\$ 73,119	\$ -	
	Total State of Tennessee	\$ 45,271	\$ 73,119	\$ 73,119	\$ -	
47000 Federal Government						
47100 Federal Through State						
47111	USDA School Lunch Program	\$ 2,875,911	\$ 2,004,160	\$ 2,077,000	\$ 2,061,835	
47112	USDA - Commodities	109,214	261,152	109,250	264,720	
47113	USDA - Breakfast	1,190,192	660,698	933,992	882,000	
47114	USDA - Other (FFV & Other Grants)	205,527	45,000	166,109	110,600	
47310	Covid-19 Grant #6	-	-	-	-	
	Total Federal Government	\$ 4,380,844	\$ 2,971,010	\$ 3,286,351	\$ 3,319,155	
48000 Other Governments & Citizens Group						
48610	Donations	\$ 5,000	\$ -	\$ -	\$ -	
	Total Other Governments & Citizens Group	\$ 5,000	\$ -	\$ -	\$ -	
	Total Estimated Revenue & Other Sources	\$ 4,707,140	\$ 3,916,129	\$ 3,958,387	\$ 4,060,082	
Estimated Expenditures						
73100 Food Service Expenditures						
105	Supervisor/Director	\$ 53,089	\$ 53,307	\$ 53,307	\$ 67,171	1 Employee
162	Clerical Personnel	23,811	26,735	22,279	29,403	1 Employee
165	Cafeteria Personnel	854,189	955,435	921,385	1,183,455	
188	Bonus Payments (Perfect Attend Incent)	277	768	540	450	
189	Other Salaries & Wages (Subs)	66,354	25,000	32,510	36,000	
196	In-Service Training (Perfect Attend Incent)	2,258	3,900	4,650	4,800	
	Total Salary Expense	\$ 999,978	\$ 1,065,145	\$ 1,034,671	\$ 1,321,279	
201	Social Security	58,490	64,200	60,585	81,925	6.2% of Gross Salary
204	Pensions	71,403	124,257	74,985	99,240	
206	Life Insurance	-	-	1,500	1,556	
207	Medical Insurance	230,355	241,920	217,600	265,551	
210	Unemployment Compensation	-	1,000	-	-	
212	Employer Medicare Liability	14,026	15,014	14,590	19,160	1.45% of Gross Salary
299	Other Fringe Benefits	4,447	8,491	-	-	
	Total Benefit Expense	\$ 378,721	\$ 454,882	\$ 369,260	\$ 467,433	

Fund # 143						
Account No.	Account Description	2021-2022	2022-2023	2022-2023	2023-2024	FURTHER EXPLANATION
		Actual	Amended	Estimated	Proposed	
307	Communication	-	-	-	-	
336	Maintenance & Repair Services - Equipment	8,227	25,000	10,400	20,000	
355	Travel	654	1,000	200	400	
359	Disposal Fees	33,015	34,650	35,165	34,650	
399	Other Contracted Services	30,044	35,000	27,560	30,000	
	Total Contract Expense	\$ 71,940	\$ 95,650	\$ 73,325	\$ 85,050	
422	Food Supplies	1,532,852	1,900,000	1,837,500	1,800,000	
425	Gasoline	432	800	600	600	
435	Office Supplies	509	1,500	1,100	1,000	
469	USDA - Commodities	109,214	261,152	261,152	264,720	
499	Other Supplies & Materials	18,138	12,000	12,225	10,000	
	Total Supply Expense	\$ 1,661,145	\$ 2,175,452	\$ 2,112,577	\$ 2,076,320	
524	In-Service/Staff Development	18,116	30,000	25,280	28,000	
599	Other Charges	14,030	20,000	11,100	12,000	
	Total Other Expense	\$ 32,146	\$ 50,000	\$ 36,380	\$ 40,000	
710	Food Service Equipment	3,837	75,000	41,505	70,000	
	Total Capital Expense	\$ 3,837	\$ 75,000	\$ 41,505	\$ 70,000	
	Total Expenditures Food Services	\$ 3,147,767	\$ 3,916,129	\$ 3,667,718	\$ 4,060,082	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 1,559,373	\$ 0	\$ 290,669	\$ -	
	Estimated Beginning Fund Balance 7/1	\$ 3,875,253	\$ 5,354,808	\$ 5,354,808	\$ 5,645,477	
	Adjustment for Encumbrances	\$ (79,818)	\$ -	\$ -	\$ -	
	Adjustment for Reserves					
	Estimated Ending Fund Balance 6/30	\$ 5,354,808	\$ 5,354,808	\$ 5,645,477	\$ 5,645,477	Fund Balance Policy 5% = \$203,004
	Total Salary Expense	\$ 999,978	\$ 1,065,145	\$ 1,034,671	\$ 1,321,279	32.54%
	Total Benefit Expense	378,721	454,882	369,260	467,433	11.51%
	Total Contract Expense	71,940	95,650	73,325	85,050	2.09%
	Total Supply Expense	1,661,145	2,175,452	2,112,577	2,076,320	51.14%
	Total Other Expense	32,146	50,000	36,380	40,000	0.99%
	Total Capital Expense	3,837	75,000	41,505	70,000	1.72%
	Total School Cafeteria Appropriations	\$ 3,147,767	\$ 3,916,129	\$ 3,667,718	\$ 4,060,082	100.00%

Franklin County, TN					FY 2023-2024 BUDGET	
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2021-2022 Actual	2022-2023 Amended	2022-2023 Estimated	2023-2024 Proposed	
ESTIMATED REVENUES						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 2,675,250	\$ 2,721,121	\$ 2,691,040	\$ 1,761,042	Represents \$0.1671
40120	Trustee's Collection - Prior Year	45,920	50,000	47,510	50,000	
40125	Trustee's Collection - Bankruptcy	65	120	30	75	
40130	Clerk & Master Collections - Prior Year	34,182	55,000	37,050	55,000	
40140	Interest and Penalty	9,241	9,100	9,200	9,200	
40161	Payments in Lieu of Taxes - TVA	910	910	910	910	
40162	Payments in Lieu of Taxes - Local Utilities	9,732	9,600	9,440	9,500	
40163	Payments in Lieu of Taxes - Others	1,256,866	1,260,000	1,047,705	1,100,000	Nissan In Lieu of Tax for Education
40200	COUNTY LOCAL OPTION TAXES					
40210	Local Option Sales Tax	1,654,741	1,630,000	1,772,290	1,860,905	For Education
40250	Litigation Tax -- General	71,891	75,000	67,125	70,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	19,175	20,000	19,617	20,000	
	TOTAL LOCAL TAXES	\$ 5,777,973	\$ 5,830,851	\$ 5,701,917	\$ 4,936,632	
41000	LICENSES AND PERMITS					
41140	Cable TV Franchise	14,457	14,275	12,235	13,000	
	TOTAL LICENSES AND PERMITS	\$ 14,457	\$ 14,275	\$ 12,235	\$ 13,000	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	\$ 257,347	\$ 260,000	\$ 161,950	\$ 165,000	
	TOTAL OTHER LOCAL REVENUES	\$ 257,347	\$ 260,000	\$ 161,950	\$ 165,000	
48000	OTHER GOVERNMENTS & CITIZENS					
48100	OTHER GOVERNMENTS					
48130	Contributions	\$ -	\$ -	\$ -	\$ 185,520	School Fund for EESI Project
		\$ -	\$ -	\$ -	\$ 185,520	
	TOTAL ESTIMATED REVENUES	\$ 6,049,777	\$ 6,105,126	\$ 5,876,102	\$ 5,300,152	
ESTIMATED OTHER SOURCES						
49800	Transfers In	\$ 135,000	\$ 135,000	\$ 120,000	\$ 875,000	Solid Waste Fund Interfund Note \$750K Jail Courthouse Fund \$125K
	Total Estimated Other Sources	\$ 135,000	\$ 135,000	\$ 120,000	\$ 875,000	
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	\$ 6,184,777	\$ 6,240,126	\$ 5,996,102	\$ 6,175,152	
ESTIMATED EXPENDITURES						
82100	Principal on Debt					
82110	General Government					
601	Principal on Bonds	\$ 1,435,000	\$ 1,485,000	\$ 1,485,000	\$ 1,050,000	Jail & Judicial Center 2017
602	Principal on Notes	230,648	155,000	155,000	460,000	Jail 2019 & TRANE Estimated 2023
612	Principal on Other Loans					
82120	Highways & Streets					
602	Principal on Notes	\$ 427,857	\$ 30,000	\$ 30,000	\$ 30,000	Hwy Equipment 2021
82130	Education					
601	Principal on Bonds	\$ 1,560,000	\$ 1,635,000	\$ 1,635,000	\$ 1,680,000	School 2017 & 2019
612	Principal on Other Loans	-	-	-	173,448	EESI Trane
	Total Principal on Debt 82110	\$ 3,653,505	\$ 3,305,000	\$ 3,305,000	\$ 3,393,448	
82200	Interest on Debt					
82210	General Government					
603	Interest on Bonds	\$ 603,506	\$ 531,756	\$ 531,756	\$ 457,506	Jail & Judicial Center 2017
604	Interest on Notes	52,062	45,708	45,708	161,167	Jail 2019 & TRANE Estimated 2023
82220	Highways & Streets					
604	Interest on Notes	\$ 9,826	\$ 4,195	\$ 2,098	\$ 3,802	Hwy Road & Equipment 2021
82230	Education					
603	Interest on Bonds	\$ 1,645,019	\$ 1,567,019	\$ 1,567,019	\$ 1,527,569	School 2017 & 2019
612	Interest on Other Loans	-	-	-	12,072	EESI Trane
	Total Interest on Debt 82200	\$ 2,310,413	\$ 2,148,678	\$ 2,146,581	\$ 2,162,115	
82300	Other Debt Service					
82310	General Government					
510	Trustee's Commission	\$ 87,429	\$ 100,000	\$ 91,800	\$ 100,000	
	Total Other Expense	\$ 87,429	\$ 100,000	\$ 91,800	\$ 100,000	
606	Other Debt Issuance Charges	-	-	-	-	
699	Other Debt Service	942	1,500	800	800	
	Total Debt Expense	\$ 942	\$ 1,500	\$ 800	\$ 800	

Fund #151		2021-2022	2022-2023	2022-2023	2023-2024	
Account No.	Account Description	Actual	Amended	Estimated	Proposed	
82320	Highway & Streets					
699	Other Debt Service	\$ 400	\$ 1,500	\$ -	\$ -	
	Total Debt Expense	\$ 400	\$ 1,500	\$ -	\$ -	
82330	Education					
699	Other Debt Service	\$ -	\$ 2,000	\$ 1,200	\$ 800	
	Total Debt Expense	\$ -	\$ 2,000	\$ 1,200	\$ 800	
	Total Other Debt Service 82300	\$ 88,771	\$ 105,000	\$ 93,800	\$ 101,600	
	TOTAL Expenditures Debt Service	\$ 6,052,689	\$ 5,558,678	\$ 5,545,381	\$ 5,657,163	
99000	OTHER USES					
99300	PAYMENTS TO REFUNDED DEBT ESCROW AGENT					
590	Transfers Out	\$ -	\$ -	\$ -	\$ 750,000	Solid Waste Interfund Note FY24
	TOTAL OTHER FINANCING SOURCES (Uses)	\$ -	\$ -	\$ -	\$ 750,000	
	TOTAL ESTIMATED EXPENDITURES & OTHER SOURCES	\$ 6,052,689	\$ 5,558,679	\$ 5,545,381	\$ 6,407,163	
	Excess of estimated revenues over (under) estimated expenditures	\$ 132,088	\$ 681,447	\$ 450,721	\$ (232,012)	
	ESTIMATED FUND BALANCE JULY 1	\$ 3,370,161	\$ 3,502,249	\$ 3,502,249	\$ 3,952,970	Est. Cash Balance 6/30/23 \$3,981,650
	Adjustment for Encumbrances					Fund Balance Policy 1st 6 mos Princ/Int
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 3,502,249	\$ 4,183,696	\$ 3,952,970	\$ 3,720,958	Fund Balance Policy = \$1,015,022
						Fund Balance Ideal 1 & 1/2 Next Yr. Princ/Int
	Total Other Expense	\$ 87,429	\$ 100,000	\$ 91,800	\$ 100,000	1.77%
	Total Debt Expense	5,965,260	5,458,678	5,453,581	5,557,163	98.23%
	Total Debt Service Appropriations	\$ 6,052,689	\$ 5,558,678	\$ 5,545,381	\$ 5,657,163	100.00%

Inter-fund Transfers from Fiscal Year 2024

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.

Inter-fund Tax Anticipation Note Fiscal Year 2024

The Solid Waste Fund will need tax anticipation revenue funds in order to meet monthly obligations for the first part of the fiscal year. If approved the note will not to exceed \$750,000, which is less than the 60% cap of the fiscal year 2024 Solid Waste expenditures. The funds will be transferred back to the General Debt Service Fund prior to 6/30/2024.

Attachment I-2

Cash Flow Statement - Franklin County FY 2024

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 425,647	\$ 802,715	\$ 367,815	\$ 3,995,068	\$ 2,137,489	\$ 4,122,300	\$ 2,003,317	\$ 5,431,627	\$ 985,466	\$ 1,263,062	\$ 800,402	\$ 798,088	\$ 23,132,995
Loan Proceeds													-
Transfers In (Operational & Debt)	-									10,606			10,606
Total Cash Inflows	425,647	802,715	367,815	3,995,068	2,137,489	4,122,300	2,003,317	5,431,627	985,466	1,273,668	800,402	798,088	23,143,601
Beg Cash Balance	16,473,150	15,200,494	14,262,566	13,256,684	12,283,863	13,240,537	15,869,177	16,007,184	18,834,903	18,319,653	18,191,397	17,796,871	16,473,150
Available Cash	16,898,797	16,003,209	14,630,381	17,251,752	14,421,352	17,362,837	17,872,495	21,438,811	19,820,369	19,593,320	18,991,798	18,594,959	39,616,751
Cash Payments	1,698,303	1,740,643	1,373,697	4,967,889	1,180,815	1,493,660	1,865,311	2,603,908	1,500,717	1,401,923	1,194,928	2,500,410	23,522,203
Debt Service						-							-
Transfers Out (PILOT, etc.)	-			-				-					-
Total Cash Outflows	1,698,303	1,740,643	1,373,697	4,967,889	1,180,815	1,493,660	1,865,311	2,603,908	1,500,717	1,401,923	1,194,928	2,500,410	23,522,203
End Balance	15,200,494	14,262,566	13,256,684	12,283,863	13,240,537	15,869,177	16,007,184	18,834,903	18,319,653	18,191,397	17,796,871	16,094,548	16,094,548
Cash Inflows/Outflows	\$ (1,272,656)	\$ (937,928)	\$ (1,005,882)	\$ (972,821)	\$ 956,674	\$ 2,628,640	\$ 138,007	\$ 2,827,719	\$ (515,251)	\$ (128,256)	\$ (394,526)	\$ (1,702,322)	\$ (378,602)
Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 10,775	\$ 8,938	\$ 11,475	\$ 11,363	\$ 9,813	\$ 11,025	\$ 8,400	\$ 10,375	\$ 10,225	\$ 14,000	\$ 9,313	\$ 9,300	\$ 125,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	10,775	8,938	11,475	11,363	9,813	11,025	8,400	10,375	10,225	14,000	9,313	9,300	125,000
Beg Cash Balance	19,700	30,355	39,183	50,538	61,768	71,463	82,368	90,658	100,913	111,018	124,878	134,070	19,700
Available Cash	30,475	39,293	50,658	61,900	71,581	82,488	90,768	101,033	111,138	125,018	134,190	143,370	144,700
Cash Payments	120	110	120	132	118	120	110	120	120	140	120	120	1,450
Debt Service													-
Transfers Out (PILOT, etc.)	-											125,000	125,000
Total Cash Outflows	120	110	120	132	118	120	110	120	120	140	120	125,120	126,450
End Balance	30,355	39,183	50,538	61,768	71,463	82,368	90,658	100,913	111,018	124,878	134,070	18,250	18,250
Cash Inflows/Outflows	\$ 10,655	\$ 8,828	\$ 11,355	\$ 11,231	\$ 9,695	\$ 10,905	\$ 8,290	\$ 10,255	\$ 10,105	\$ 13,860	\$ 9,193	\$ (115,820)	\$ (1,450)
Library Fund 115	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 10,698	\$ 7,785	\$ 5,492	\$ 860	\$ 57,694	\$ 147,482	\$ 47,664	\$ 141,369	\$ 13,898	\$ 12,418	\$ 10,889	\$ 21,349	\$ 477,597
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	10,698	7,785	5,492	860	57,694	147,482	47,664	141,369	13,898	12,418	10,889	21,349	477,597
Beg Cash Balance	300,000	269,501	235,577	202,680	173,063	195,174	305,441	312,826	429,895	353,536	326,810	282,208	300,000
Available Cash	310,698	277,285	241,070	203,540	230,756	342,656	353,105	454,195	443,793	365,954	337,700	303,557	777,597
Cash Payments	41,198	41,708	38,390	30,477	35,582	37,216	40,279	24,300	90,257	36,144	55,492	39,462	510,502
Debt Service													-
Transfers Out (PILOT, etc.)										3,000			3,000
Total Cash Outflows	41,198	41,708	38,390	30,477	35,582	37,216	40,279	24,300	90,257	39,144	55,492	39,462	513,502
End Balance	269,501	235,577	202,680	173,063	195,174	305,441	312,826	429,895	353,536	326,810	282,208	264,095	264,095
Cash Inflows/Outflows	\$ (30,499)	\$ (33,923)	\$ (32,897)	\$ (29,617)	\$ 22,112	\$ 110,266	\$ 7,386	\$ 117,069	\$ (76,359)	\$ (26,726)	\$ (44,602)	\$ (18,113)	\$ (35,905)

Attachment I-2

Cash Flow Statement - Franklin County FY 2024

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 155,483	\$ 75,640	\$ 255,191	\$ 85,191	\$ 428,246	\$ 1,030,695	\$ 355,662	\$ 997,459	\$ 150,899	\$ 95,887	\$ 131,415	\$ 58,449	\$ 3,820,217
Loan Proceeds													-
Transfers In (Operational & Debt)	-	750,000											750,000
Total Cash Inflows	155,483	825,640	255,191	85,191	428,246	1,030,695	355,662	997,459	150,899	95,887	131,415	58,449	4,570,217
Beg Cash Balance	1,300,000	1,218,607	1,793,551	1,831,766	1,707,444	1,936,958	2,732,711	2,872,504	3,696,106	2,641,771	2,548,666	2,481,901	1,300,000
Available Cash	1,455,483	2,044,247	2,048,741	1,916,957	2,135,691	2,967,652	3,088,373	3,869,962	3,847,004	2,737,658	2,680,081	2,540,350	5,870,217
Cash Payments	236,876	250,696	216,975	209,512	198,733	234,941	215,870	173,857	455,234	185,189	198,180	187,953	2,764,017
Debt Service													-
Transfers Out (PILOT, etc.)									750,000	3,803			753,803
Total Cash Outflows	236,876	250,696	216,975	209,512	198,733	234,941	215,870	173,857	1,205,234	188,992	198,180	187,953	3,517,820
End Balance	1,218,607	1,793,551	1,831,766	1,707,444	1,936,958	2,732,711	2,872,504	3,696,106	2,641,771	2,548,666	2,481,901	2,352,397	2,352,397
Cash Inflows/Outflows	\$ (81,393)	\$ 574,944	\$ 38,215	\$ (124,322)	\$ 229,514	\$ 795,753	\$ 139,793	\$ 823,602	\$ (1,054,335)	\$ (93,105)	\$ (66,765)	\$ (129,504)	\$ 1,052,397
Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 63,415	\$ 66,548	\$ 62,230	\$ 50,800	\$ 83,989	\$ 152,399	\$ 62,230	\$ 134,450	\$ 40,047	\$ 39,116	\$ 39,116	\$ 52,324	\$ 846,663
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	63,415	66,548	62,230	50,800	83,989	152,399	62,230	134,450	40,047	39,116	39,116	52,324	846,663
Beg Cash Balance	1,355,000	1,398,797	1,464,255	1,525,317	1,575,260	1,656,446	1,633,216	1,620,398	1,457,228	1,496,341	1,482,596	1,520,778	1,355,000
Available Cash	1,418,415	1,465,345	1,526,484	1,576,116	1,659,249	1,808,846	1,695,446	1,754,848	1,497,275	1,535,456	1,521,712	1,573,102	2,201,663
Cash Payments	19,618	1,090	1,168	856	2,803	175,630	75,047	297,621	934	52,860	934	149,939	778,500
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	19,618	1,090	1,168	856	2,803	175,630	75,047	297,621	934	52,860	934	149,939	778,500
End Balance	1,398,797	1,464,255	1,525,317	1,575,260	1,656,446	1,633,216	1,620,398	1,457,228	1,496,341	1,482,596	1,520,778	1,423,163	1,423,163
Cash Inflows/Outflows	\$ 43,797	\$ 65,458	\$ 61,062	\$ 49,943	\$ 81,186	\$ (23,230)	\$ (12,818)	\$ (163,171)	\$ 39,113	\$ (13,744)	\$ 38,182	\$ (97,615)	\$ 68,163
Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 32,967	\$ 784	\$ 645	\$ 1,923	\$ 3,829	\$ 361	\$ 283	\$ 689	\$ 128	\$ 361	\$ 11,687	\$ 1,917	\$ 55,575
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	32,967	784	645	1,923	3,829	361	283	689	128	361	11,687	1,917	55,575
Beg Cash Balance	127,000	159,605	149,811	130,155	130,709	130,976	125,958	122,390	120,393	117,784	109,074	119,002	127,000
Available Cash	159,967	160,389	150,456	132,078	134,538	131,338	126,242	123,079	120,521	118,145	120,761	120,919	182,575
Cash Payments	362	10,578	20,301	1,368	3,562	5,379	3,852	2,686	2,737	9,072	1,759	10,744	72,400
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	362	10,578	20,301	1,368	3,562	5,379	3,852	2,686	2,737	9,072	1,759	10,744	72,400
End Balance	159,605	149,811	130,155	130,709	130,976	125,958	122,390	120,393	117,784	109,074	119,002	110,175	110,175
Cash Inflows/Outflows	\$ 32,605	\$ (9,794)	\$ (19,656)	\$ 555	\$ 267	\$ (5,018)	\$ (3,568)	\$ (1,997)	\$ (2,609)	\$ (8,710)	\$ 9,928	\$ (8,827)	\$ (16,825)

Attachment I-2

Cash Flow Statement - Franklin County FY 2024

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 307,480	\$ 274,850	\$ 276,105	\$ 318,775	\$ 374,414	\$ 550,954	\$ 399,933	\$ 517,905	\$ 277,360	\$ 288,236	\$ 310,827	\$ 286,563	\$ 4,183,402
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	307,480	274,850	276,105	318,775	374,414	550,954	399,933	517,905	277,360	288,236	310,827	286,563	4,183,402
Beg Cash Balance	2,280,000	2,415,324	2,590,706	2,713,400	2,884,504	3,129,228	3,538,249	3,566,708	3,966,017	3,962,189	4,029,570	3,680,466	2,280,000
Available Cash	2,587,480	2,690,174	2,866,810	3,032,176	3,258,919	3,680,182	3,938,182	4,084,613	4,243,377	4,250,425	4,340,397	3,967,029	6,463,402
Cash Payments	172,156	99,468	153,410	147,671	129,691	141,933	371,474	118,596	281,188	183,250	659,931	1,366,917	3,825,685
Debt Service										33,802			33,802
Transfers Out (PILOT, etc.)										3,803			3,803
Total Cash Outflows	172,156	99,468	153,410	147,671	129,691	141,933	371,474	118,596	281,188	220,855	659,931	1,366,917	3,863,290
End Balance	2,415,324	2,590,706	2,713,400	2,884,504	3,129,228	3,538,249	3,566,708	3,966,017	3,962,189	4,029,570	3,680,466	2,600,112	2,600,112
Cash Inflows/Outflows	\$ 135,324	\$ 175,382	\$ 122,695	\$ 171,104	\$ 244,724	\$ 409,021	\$ 28,459	\$ 399,309	\$ (3,828)	\$ 67,381	\$ (349,104)	\$ (1,080,354)	\$ 320,112
School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 1,600,387	\$ 3,824,925	\$ 3,670,221	\$ 4,395,730	\$ 5,131,908	\$ 7,900,578	\$ 5,580,017	\$ 8,252,663	\$ 4,086,322	\$ 4,145,003	\$ 1,088,263	\$ 3,670,221	\$ 53,346,239
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	1,600,387	3,824,925	3,670,221	4,395,730	5,131,908	7,900,578	5,580,017	8,252,663	4,086,322	4,145,003	1,088,263	3,670,221	53,346,239
Beg Cash Balance	13,480,000	13,395,639	15,768,755	15,403,164	15,795,585	16,880,847	20,913,546	21,953,951	26,382,072	22,889,735	22,417,950	19,237,461	13,480,000
Available Cash	15,080,387	17,220,564	19,438,976	19,798,894	20,927,493	24,781,425	26,493,562	30,206,614	30,468,394	27,034,737	23,506,213	22,907,682	66,826,239
Cash Payments	1,684,748	1,451,809	4,035,812	4,003,309	4,046,647	3,867,879	4,539,612	3,824,542	7,578,660	4,431,268	4,268,752	10,438,940	54,171,977
Debt Service										185,520			185,520
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	1,684,748	1,451,809	4,035,812	4,003,309	4,046,647	3,867,879	4,539,612	3,824,542	7,578,660	4,616,788	4,268,752	10,438,940	54,357,497
End Balance	13,395,639	15,768,755	15,403,164	15,795,585	16,880,847	20,913,546	21,953,951	26,382,072	22,889,735	22,417,950	19,237,461	12,468,742	12,468,742
Cash Inflows/Outflows	\$ (84,361)	\$ 2,373,116	\$ (365,591)	\$ 392,421	\$ 1,085,262	\$ 4,032,699	\$ 1,040,405	\$ 4,428,122	\$ (3,492,338)	\$ (471,785)	\$ (3,180,488)	\$ (6,768,719)	\$ (1,011,258)
School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 60,000	\$ 1,200,000	\$ 180,000	\$ 694,098	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 3,574,098
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	60,000	1,200,000	180,000	694,098	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	3,574,098
Beg Cash Balance	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000
Available Cash	1,050,000	2,190,000	1,170,000	1,684,098	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	4,564,098
Cash Payments	60,000	1,200,000	180,000	694,098	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	3,574,098
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	60,000	1,200,000	180,000	694,098	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	3,574,098
End Balance	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000	990,000
Cash Inflows/Outflows	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment I-2

Cash Flow Statement - Franklin County FY 2024

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 322,777	\$ 14,210	\$ 531,059	\$ 426,309	\$ 388,144	\$ 406,414	\$ 330,491	\$ 417,782	\$ 360,941	\$ 359,723	\$ 82,420	\$ 419,812	\$ 4,060,082
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	322,777	14,210	531,059	426,309	388,144	406,414	330,491	417,782	360,941	359,723	82,420	419,812	4,060,082
Beg Cash Balance	5,290,000	5,594,506	5,350,089	5,350,089	5,464,178	5,434,945	5,573,800	5,518,989	5,686,264	5,675,302	5,704,940	5,412,208	5,290,000
Available Cash	5,612,777	5,608,716	5,881,148	5,776,398	5,852,321	5,841,359	5,904,290	5,936,771	6,047,205	6,035,025	5,787,360	5,832,020	9,350,082
Cash Payments	18,270	258,627	531,059	312,220	417,376	267,559	385,302	250,507	371,904	330,085	375,152	542,021	4,060,082
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	18,270	258,627	531,059	312,220	417,376	267,559	385,302	250,507	371,904	330,085	375,152	542,021	4,060,082
End Balance	5,594,506	5,350,089	5,350,089	5,464,178	5,434,945	5,573,800	5,518,989	5,686,264	5,675,302	5,704,940	5,412,208	5,290,000	5,290,000
Cash Inflows/Outflows	\$ 304,506	\$ (244,417)	\$ -	\$ 114,088	\$ (29,233)	\$ 138,855	\$ (54,811)	\$ 167,275	\$ (10,962)	\$ 29,639	\$ (292,732)	\$ (122,209)	\$ (0)

General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 170,135	\$ 157,415	\$ 165,365	\$ 171,725	\$ 459,523	\$ 1,752,230	\$ 419,772	\$ 947,137	\$ 289,918	\$ 249,637	\$ 358,820	\$ 158,475	\$ 5,300,152
Loan Proceeds													-
Transfers In (Operational & Debt)	-	-							750,000	-		125,000	875,000
Total Cash Inflows	170,135	157,415	165,365	171,725	459,523	1,752,230	419,772	947,137	1,039,918	249,637	358,820	283,475	6,175,152
Beg Cash Balance	4,435,000	3,837,035	3,976,938	4,124,634	3,456,214	3,634,441	5,339,211	5,734,823	6,645,000	7,665,458	5,305,449	3,938,973	4,435,000
Available Cash	4,605,135	3,994,449	4,142,303	4,296,359	3,915,737	5,386,671	5,758,983	6,681,960	7,684,918	7,915,095	5,664,270	4,222,447	10,610,152
Cash Payments	2,640	2,051	2,208	5,000	10,500	32,000	8,700	21,500	4,000	4,500	4,500	4,000	101,600
Debt Service	15,460	15,460	15,460	835,145	270,796	15,460	15,460	15,460	15,460	2,605,145	1,720,796	15,460	5,555,563
Transfers Out (PILOT, etc.)	750,000												750,000
Total Cash Outflows	768,100	17,511	17,668	840,145	281,296	47,460	24,160	36,960	19,460	2,609,646	1,725,297	19,460	6,407,163
End Balance	3,837,035	3,976,938	4,124,634	3,456,214	3,634,441	5,339,211	5,734,823	6,645,000	7,665,458	5,305,449	3,938,973	4,202,987	4,202,988
Cash Inflows/Outflows	\$ (597,965)	\$ 139,903	\$ 147,696	\$ (668,420)	\$ 178,227	\$ 1,704,770	\$ 395,612	\$ 910,177	\$ 1,020,458	\$ (2,360,009)	\$ (1,366,477)	\$ 264,015	\$ (232,013)

Attachment I-2

Cash Flow Statement - Franklin County FY 2024

Education Capital Proj. Fund 177	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 150	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 300	\$ 200	\$ 8,150
Loan Proceeds				1,235,656									1,235,656
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	150	500	1,000	1,236,656	1,000	1,000	1,000	1,000	500	500	300	200	1,243,806
Beg Cash Balance	3,723,325	3,723,475	3,623,975	2,389,319	3,550,975	3,476,975	2,677,975	2,628,975	1,829,975	1,030,475	799,500	(200)	3,723,325
Available Cash	3,723,475	3,723,975	3,624,975	3,625,975	3,551,975	3,477,975	2,678,975	2,629,975	1,830,475	1,030,975	799,800	-	4,967,131
Cash Payments	-	100,000	1,235,656	75,000	75,000	800,000	50,000	800,000	800,000	231,475	800,000	-	4,967,131
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	-	100,000	1,235,656	75,000	75,000	800,000	50,000	800,000	800,000	231,475	800,000	-	4,967,131
End Balance	3,723,475	3,623,975	2,389,319	3,550,975	3,476,975	2,677,975	2,628,975	1,829,975	1,030,475	799,500	(200)	-	-
Cash Inflows/Outflows	\$ 150	\$ (99,500)	\$ (1,234,656)	\$ 1,161,656	\$ (74,000)	\$ (799,000)	\$ (49,000)	\$ (799,000)	\$ (799,500)	\$ (230,975)	\$ (799,700)	\$ 200	\$ (3,723,325)
Other Capital Projects Fund 178	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds			4,000,000										4,000,000
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	-	-	4,000,000	-	-	-	-	-	-	-	-	-	4,000,000
Beg Cash Balance	-	-	-	4,000,000	4,000,000	2,800,000	2,800,000	2,800,000	1,400,000	1,400,000	-	-	-
Available Cash	-	-	4,000,000	4,000,000	4,000,000	2,800,000	2,800,000	2,800,000	1,400,000	1,400,000	-	-	4,000,000
Cash Payments	-	-	-	-	1,200,000	-	-	1,400,000	-	1,400,000	-	-	4,000,000
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	-	-	-	-	1,200,000	-	-	1,400,000	-	1,400,000	-	-	4,000,000
End Balance	-	-	4,000,000	4,000,000	2,800,000	2,800,000	2,800,000	1,400,000	1,400,000	-	-	-	-
Cash Inflows/Outflows	\$ -	\$ -	\$ 4,000,000	\$ -	\$ (1,200,000)	\$ -	\$ -	\$ (1,400,000)	\$ -	\$ (1,400,000)	\$ -	\$ -	\$ -

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

Franklin County Solid Waste Fund Project

Project Title: Paving Solid Waste Convenience Center

Project Description: Paving of a convenience centers

Project Begin Date: 1-Jul-23

Project End Date: 30-Jun-24

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.

Franklin County General Fund Project

Project Title: County General Fund - Health Department Facility Upgrade

Project Description: Metal Awning Addition & Facility Generator

Project Begin Date: 7/1/2023

Project End Date: 6/30/2024

Initial Loan Specifications: n/a - Federal APRA Funds and a local match from County ARPA Funds

Expenditure Status: Funds have not been expended as of yet, but all purchasing policies will be followed.

Franklin County General Fund Capital Project

Project Title: County General Fund - Proposed Animal Control Facility

Project Description: Construct of a new Animal Control Facility

Project Begin Date: 1-Jul-23

Completion Date: 30-Jun-25

Initial Loan Specifications: n/a \$500,000 Contributed from a private citizen and the Commission is matching with \$1,000,000

Expenditure Status: When the budget is approved, an engineering firm will be contracted with and a bid will be prepared

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

Franklin County Education Capital Project

Project Title: TRANE & Excel Lighting Project began in FY23

Project Description: Upgrade of buildings, weatherization, efficient hvac units, led lighting, roof repairs and replacements

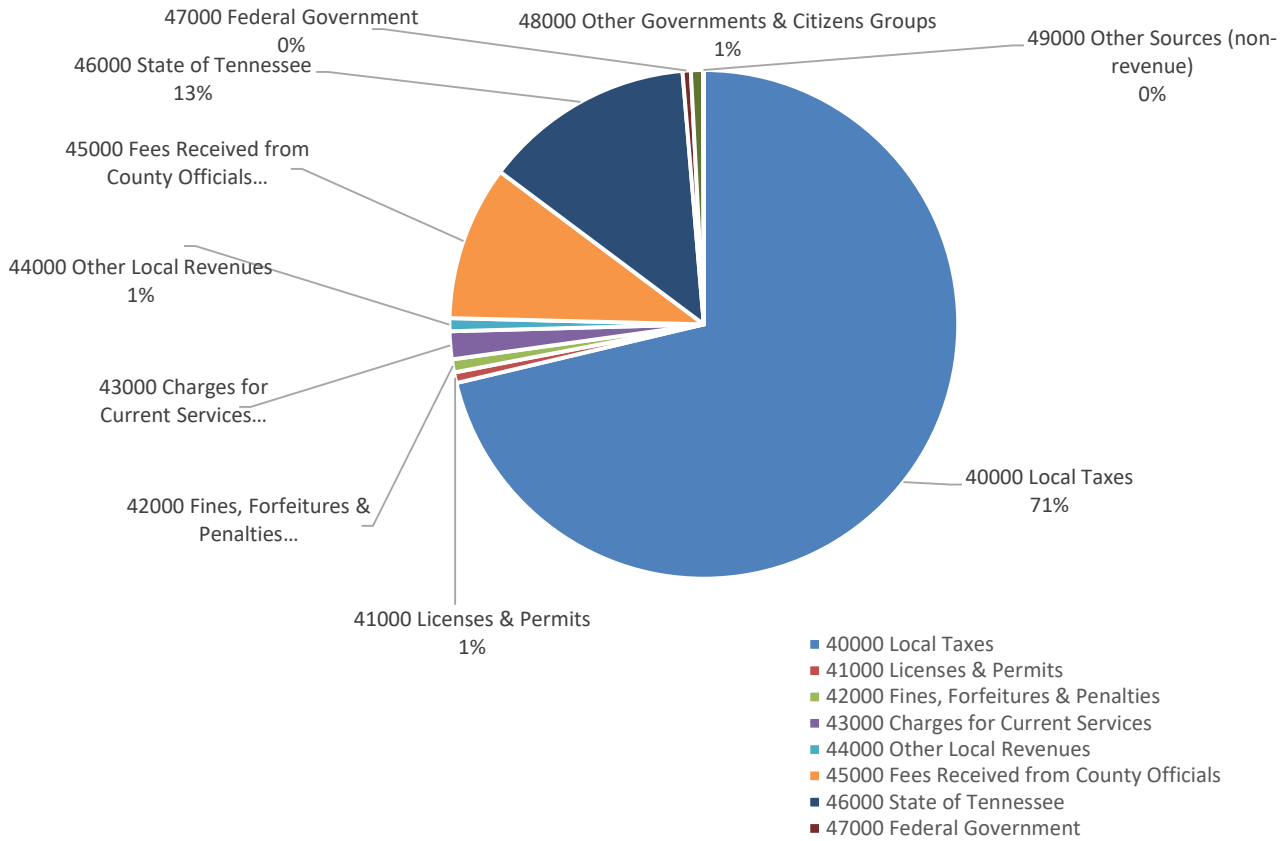
Project Begin Date: 1-Jan-23

Completion Date: approx 6/30/24

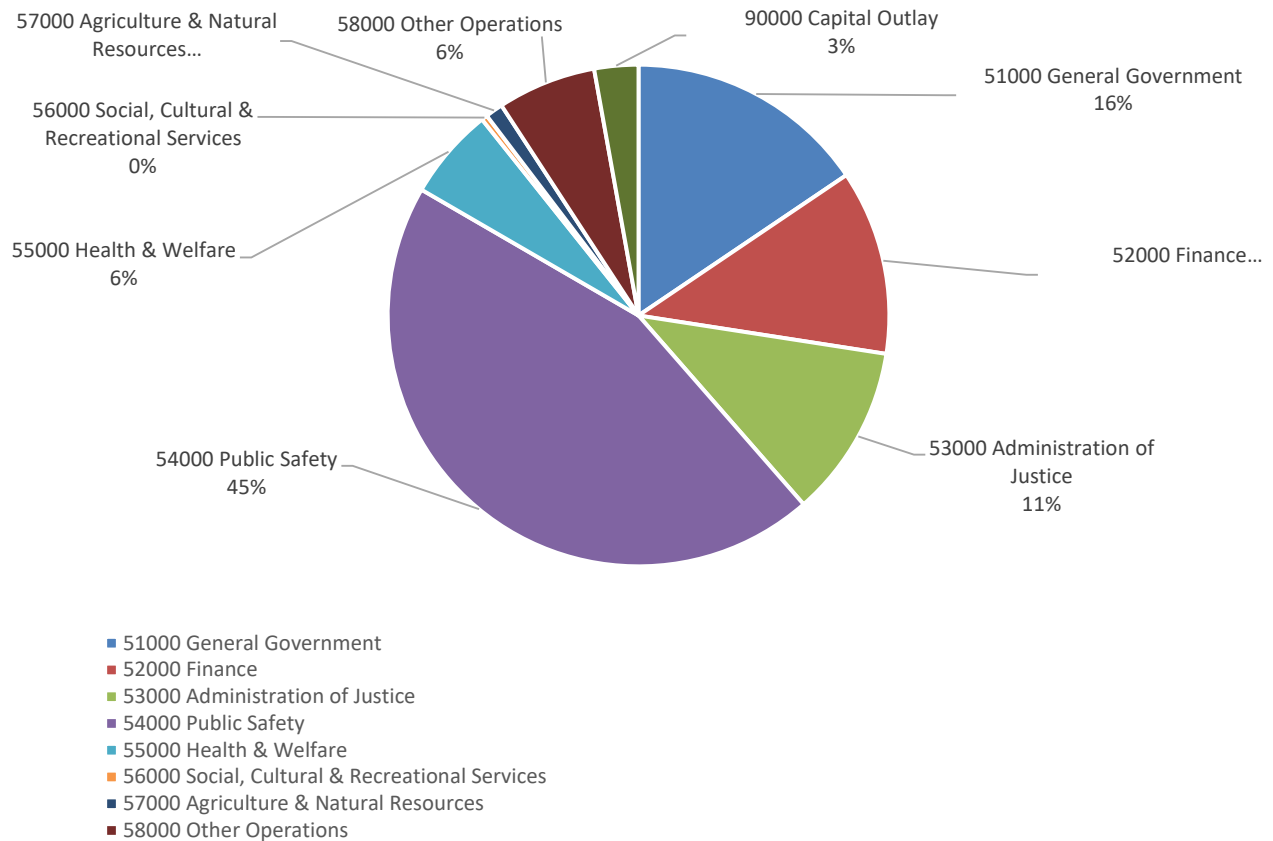
Initial Loan Specifications: State EESI Loan Proceeds \$2,508,981, ESSER 2.0 & ESSER 3.0 Funds as well as School General Fund balance will fund the project

Expenditure Status: in process

County General Revenue Sources 2023/24

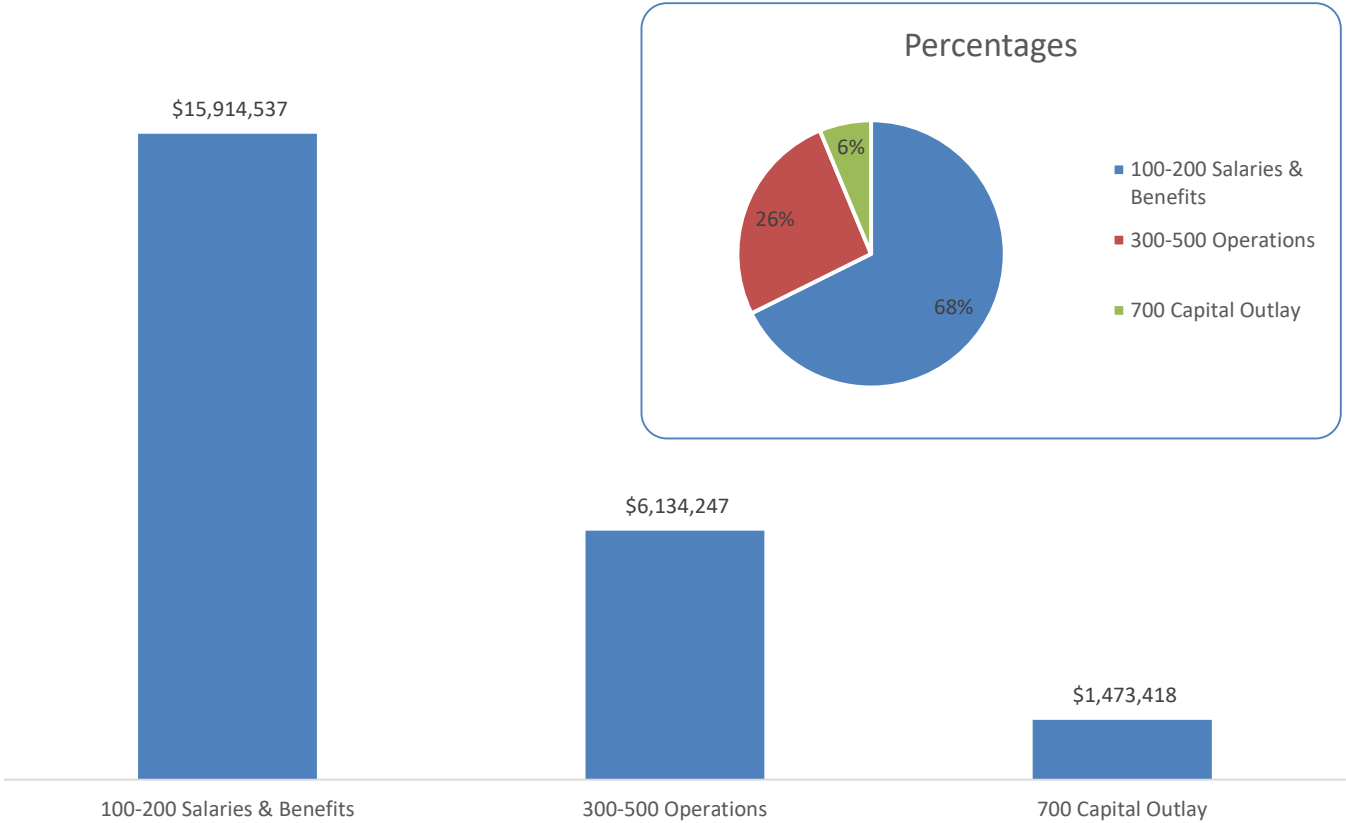


County General Expenditures 2023/24

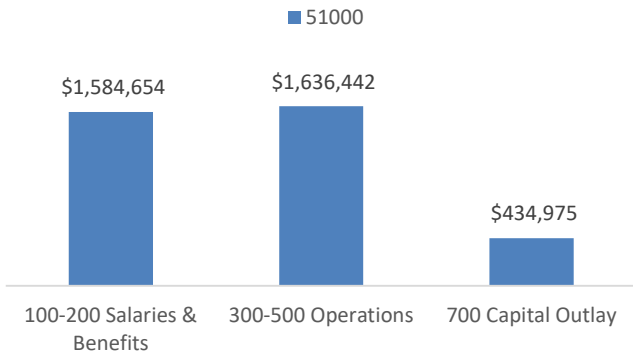


County General Expenditure Breakdown 2023/24

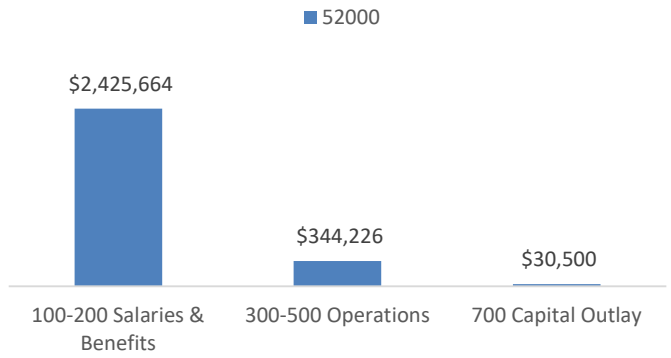
■ Total Expenditures by Category



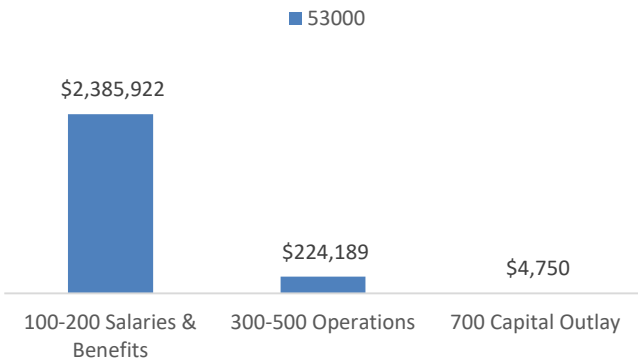
General Government Expenditures



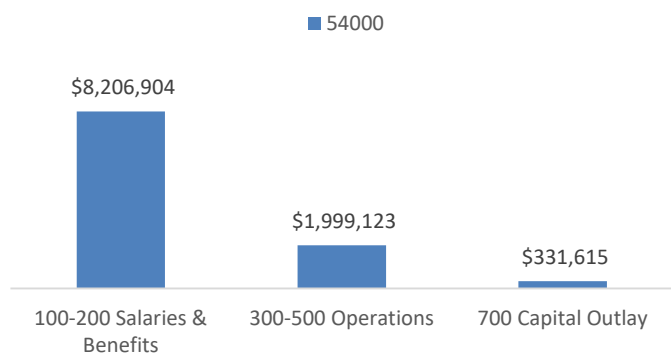
Finance Expenditures



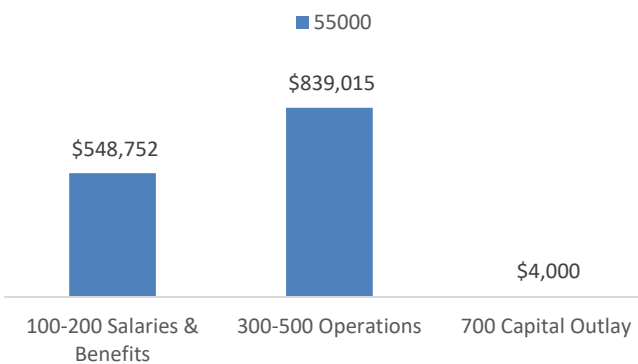
Administration of Justice



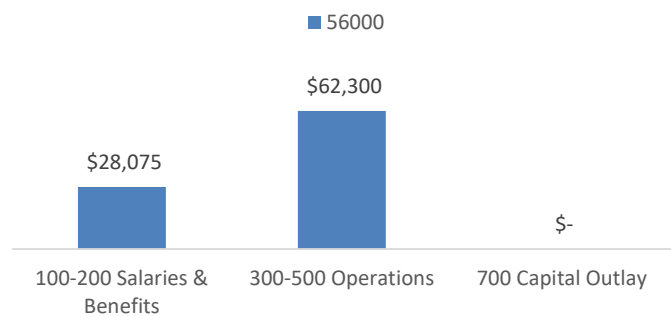
Public Safety



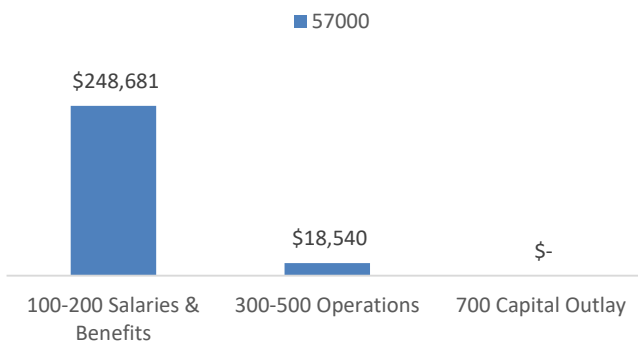
Public Health & Welfare



Social, Cultural & Recreational Services



Agriculture & Natural Resources



Other Operations

