REGULAR SESSION FRANKLIN COUNTY COMMISSION MEETING May 20, 2024

BE IT REMEMBERED that the Board of Franklin County Commissioners met in Regular Session at the Franklin County Courthouse in Winchester, Tennessee, on May 20, 2024 at 7:00 pm. Present and presiding Chair Pro-tem David Eldridge. Sheriff Tim Fuller led everyone in pledging allegiance to the flag. Commissioner David Kelley gave the invocation. Chief Deputy Clerk Melanie Colvin recorded the minutes. Absent from the meeting was Chairman Chris Guess and County Clerk Tina Sanders. The new Open Meeting Program was used.

(13 Present, 3 Absent)

Present:

Monica Jeffers

William Anderson, Jr

Carolyn Wiseman

Dale Schultz

Tyler Bauer

Bruce McMillan

Johnny Hand

Spike Hosch

Jared Shetters

David Eldridge

Grant Benere

Glenn Summers

David Kelley

Absent: Lydia Johnson, Scottie Riddle, Charles Keller

Roll Call: Quorum Present (14 Present, 3 Absent)

Present: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B", C.Guess - County Mayor

Absent: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Public Hearing: NONE

Approval of Minutes

Brief Summary: Regular Called Session – April 15, 2024

Motion by J.Hand - Dist. 4 "B Second by C.Wiseman - Dist. 2 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1. ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

Report to the Finance Director Brief Summary: Combine a, b, and c Summary:

a. Finance Director Report March & April 2024 (R & F)

b. 3rd Quarter Financial Reports (R & F)

c. Capital Projects Updates (R & F)

Motion by J.Hand - Dist. 4 "B" Second by B.McMillan - Dist. 5 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

RECOMMENDATIONS/COMMUNICATIONS- NONE

COMMITTEE/DEPARTMENT REPORTS

Brief Summary: Combine Committee/Department Reports a - g Summary:

a) Trustee's Interest Report April 2024 (R & F)

- b) Local Option Sales Tax Report March 2024 (R & F)
- c) Finance Committee Minutes April 4, 2024 (R & F)
- d) Legislative Committee Minutes April 4, 2024 (R & F)
- e) Audit Committee Minutes (April 29, 2024)
- f) Audit Committee Letter (April 30, 2024)
- g) Department Quarterly/Annual Reports (R & F)
 - a) UT Extension & TN State Cooperative Extension Reports Jan- March 2024

Motion by J.Shetters - Dist. 6 "B" Second by B.McMillan - Dist. 5 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

OLD BUSINESS- NONE

NEW BUSINESS/RESOLUTIONS

Brief Summary: Combine Resolutions 5a-0524 thru 5d-0524 Summary:

- a) Resolution 5a-0524- Resolution Amending the Franklin Co. Board of Education General Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30,2024.
- b) Resolution 5b-0524- Resolution Amending the Franklin Co. Board of Education General Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30,2024.
- c) Resolution 5c-0524- Resolution Amending the Franklin Co. Board of Education General Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30, 2024.
- d) Resolution 5d-0524- Resolution Amending the Franklin Co. Board of Education General Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30, 2024

Motion by B.McMillan - Dist. 5 "A" Second by G.Benere - Dist. 7 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5e-0524

Summary:

e) Resolution 5e-0524- Resolution Amending the Highway Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30, 2024.

Motion by B.McMillan - Dist. 5 "A" Second by B.Anderson - Dist. 2 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A" Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5f-0524

Summary:

f) Resolution 5f-0524- Resolution Amending the General Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30, 2024.

Motion by J.Hand - Dist. 4 "B" Second by G.Benere - Dist. 7 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5g-0524

Summary:

g) Resolution 5g-0524- Resolution Amending the General Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30, 2024.

Motion by J.Shetters - Dist. 6 "B" Second by B.Anderson - Dist. 2 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5h-0524

Summary:

h) Resolution 5h- 0524- Resolution Amending the Library Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30, 2024.

Motion by M.Jeffers - Dist. 1 "A" Second by G.Benere - Dist. 7 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B",

J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5i-0524

Summary:

i) Resolution 5i- 0524- Resolution Amending the Solid Waste Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30, 2024.

Motion by J.Shetters - Dist. 6 "B" Second by B.McMillan - Dist. 5 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5j-0524

Summary:

j) Resolution 5j-0524- Resolution Amending the Debt Service Fund Budget of Franklin County, TN for the Fiscal Year Ending June 30,2024.

Motion by J.Hand - Dist. 4 "B" Second by G.Benere - Dist. 7 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5k-0524

Summary:

k) Resolution 5k-0524- Resolution Authorizing A Multiple Year Contract Agreement for the Franklin County Consolidated Communications Department for Managed Services.

Motion by B.McMillan - Dist. 5 "A" Second by B.Anderson - Dist. 2 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 51-0524

Summary:

I) Resolution 51-0524- Resolution Authorizing Submission of an application for a State of Tennessee, Litter Grant for FY2025 from the Tennessee Department of Transportation and authorizing the acceptance of said Grant.

Motion by J.Shetters - Dist. 6 "B" Second by M.Jeffers - Dist. 1 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary: Resolution 5m-0524

Summary:

m) Resolution 5m-0524- Resolution Approving Contracted Services Agreement Between Franklin County, Tennessee and Waste Management Inc. of Tennessee.

Motion by B.McMillan - Dist. 5 "A" Second by B.Anderson - Dist. 2 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary:

n) Approval of Update to Employee Handbook under Sick Leave.

Motion by J.Shetters - Dist. 6 "B" Second by M.Jeffers - Dist. 1 "A"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

NEW BUSINESS/RESOLUTIONS

Brief Summary:

o) Approval of Update to Employee Handbook new Inclement Weather Policy.

Motion by B.McMillan - Dist. 5 "A" Second by J.Shetters - Dist. 6 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A" Did Not Vote: C.Guess - County Mayor

ELECTIONS/APPOINTMENTS

Brief Summary:

a) Approval of (12) Applications for Notary Public (see attached)

Motion by J.Hand - Dist. 4 "B" Second by C.Wiseman - Dist. 2 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A" Did Not Vote: C.Guess - County Mayor

ELECTIONS/APPOINTMENTS

Brief Summary: Combine b and c to be approved (see attached)

b) Appointments

c) Reappointments

Summary:

Beer Board

Appoint - Stan Henn

Industrial Development Board

Appoint- David Stafford

Board of Equalization

Appoint- Brenda Schewe Appoint- Mark DeBoard

Inter-Local Solid Waste Board

Appoint- Bruce McMillan to finish term for Monica Jeffers from 5/20/24 to 7/31/26

c) Reappointments:

Board of Equalization

Andy Knapper Bill Green Mike Yates

Motion by B.Anderson - Dist. 2 "A" Second by G.Benere - Dist. 7 "B"

Result: Passed With Majority of Full Membership (YES: 13, NO: 0, ABSTAIN: 0, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", J.Hand - Dist. 4 "B", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN:

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

Did Not Vote: C.Guess - County Mayor

PUBLIC COMMENTS: NONE

ADJOURNTMENT

Motion by B.McMillan - Dist. 5 "A" Second by J.Shetters - Dist. 6 "B"

Result: Passed With Majority of Full Membership (YES: 12, NO: 0, ABSTAIN: 1, DID NOT VOTE: 1, ABSENT: 3)

YES: M.Jeffers - Dist. 1 "A", B.Anderson - Dist. 2 "A", C.Wiseman - Dist. 2 "B", D.Schultz - Dist. 3 "B", T.Bauer - Dist. 4 "A", B.McMillan - Dist. 5 "A", S.Hosch - Dist. 5 "B", J.Shetters - Dist. 6 "B", D.Eldridge - Dist. 7 "A", G.Benere - Dist. 7 "B", G.Summers - Dist. 8 "A", D.Kelley - Dist. 8 "B"

NO:

ABSTAIN: J.Hand - Dist. 4 "B"

ABSENT: L.Johnson - Dist. 1 "B", S.Riddle - Dist. 3 "A", C.Keller - Dist. 6 "A"

LATE: RECUSED:

Did Not Vote: C.Guess - County Mayor

Votes Summarized at: 7:20:00 PM

BENEDICTION: Commissioner William Anderson, Jr.

TS/th

621

Inter-Category Amendr (Inform	nent Req				June 30), 2024	
R	equest ma	ide May 1	- 31, 202	4			
		Acc	ount Nur	nber		Debit to	Credit to
Line Item Description	Fund	Category	Obj	СС	Sub Obj	Decrease Appropriation	Increase Appropriation
County General Fund 101							
County Commission - 51100							
County Commission - Office Supplies	101	51100	435			2,000.00	
County Commission - Refunds	101	51100	509				2,000.00
Debit/Credit Balance for Inter-Category Amendment						2,000.00	2,000.00
Move Allocation to	cover Prop	erty tax Re	funds fro	om Chang	e Orders		
						(0)	
Register of Deeds - 51600							
Register Of Deeds - Other Contracted Services	101	51600	399				4,000.00
Register Of Deeds - Other Capital Outlay	101	51600	799			4,000.00	
Debit/Credit Balance for Inter-Category Amendment						4,000.00	4,000.00
Move for	unds to cov	er Microfil	iming Ex	penses			
County Buildings - 51800							
County Buildings - Engineering Services	101	51800	321			8,000.00	
County Buildings - Maintenance Agreements	101	51800	334				3,000.00
County Buildings - Maintenance And Repair	101	51800	335				21,000.00
County Buildings - Disposal Fees	101	51800	359				1,000.00
County Buildings - Custodial Supplies	101	51800	410				3,000.00
County Buildings - Gasoline	101	51800	425			900.00	
County Buildings - Utilities	101	51800	452			7,100.00	
County Buildings - Other Supplies And Materials	101	51800	499			12,000.00	
Debit/Credit Balance for Inter-Category Amendment						28,000.00	28,000.00
Move Funds to cover add	litional exp	enses in B	uilding M	aintenanc	e and Sup	olies	
		1					
Other Gen Admin IT - 51900							
Other General Administration - Communication	101	51900	307	-		538.00	
Other General Administration - Other Contracted	101	51900	399				538.00
Debit/Credit Balance for Inter-Category Amendment	All			<u> </u>		538.00	538.00
Me	ove Allocat	ion to cove	r overage	es			
	1			1	T		
Finance Department - 52900	101	50000	207	1			400.00
Other Finance - Communication	101	52900	307				
Other Finance - Postal Charges	101	52900	348	i	i i		100.00
Other Finance - Other Contracted Services	101	52900	399		<u> </u>	050.00	50.00
Other Finance - Office Supplies	101	52900	435			850.00	200.00
Other Finance - Inservice/Staff Development	101	52900	524	Ī			300.00
Debit/Credit Balance for Inter-Category Amendment	e Allocatio	1		<u>i </u>	L	850.00	850.00

R	equest ma	ide May 1	31, 202	4			
	1		ount Nun			Debit to	Credit to
Line Item Description	Fund	Category	Obj	СС	Sub Obj	Decrease Appropriation	Increase Appropriation
General Sessions Court - 53300							
General Sessions Court - Other Charges	101	53300	599				275.00
General Sessions Court - Other Equipment	101	53300	790			275.00	
Debit/Credit Balance for Inter-Category Amendment						275.00	275.0
Me	ove Allocat	ion to cove	r overage	s			
Jail - 54210							
Jail - Maintenance Agreements	101	54210	334			6,589.60	
Jail - Other Supplies And Materials	101	54210	499				6,589.6
Debit/Credit Balance for Inter-Category Amendment	1				Ì	6,589.60	6,589.6
Mo	ve Allocat	ion to cove	roverage	s			
	_	, ,					
EMA - 54410							
Civil Defense - Maintenance And Repair Services-	101	54410	335			456.00	
Civil Defense - Maintenance And Repair Services-	101	54410	336			1,580.00	
Civil Defense - Travel	101	54410	355			437.00	
Civil Defense - Diesel Fuel	101	54410	412			800.00	
Civil Defense - Office Supplies	101	54410	435			137.00	
Civil Defense - Other Supplies And Materials	101	54410	499			900.00	
Civil Defense - Inservice/Staff Development	101	54410	524			300.00	
Civil Defense - Other Equipment	101	54410	790				4,610.0
Debit/Credit Balance for Inter-Category Amendment				<u> </u>		4,610.00	4,610.0
Move Alloc	cation to co	over Boat M	aintenan	ce Needs			
Rescue Squad - 54420							
Rescue Squad - Other Supplies And Materials	101	54420	499				800.0
Rescue Squad - Other Charges	101	54420	599				200.0
Rescue Squad - Other Equipment	101	54420	790			1,000.00	
Debit/Credit Balance for Inter-Category Amendment						1,000.00	1,000.0
M	ove Allocat	ion to cove	r supplie	s			
Veterans Admin Services							
Veterns' Services - Travel - Veteran Aid	101	58300	355	VTAID			1,500.0
Veterns' Services - Other Charges - Veteran Aid	101	58300	599	VTAID		1,500.00	1,500.0
	101		500	1	l	1,500.00	1,500.0
Debit/Credit Balance for Inter-Category Amendment	Anyo Alloss	ition to cov	or Traval			1,000.00	1,000.0

Inter-Cat Amends 5/1 - 5/31/24 Page 2 of 3

Inter-Category Amendm (Inform		uest Fisc			g June 30), 2024	
Re	quest ma	ade May 1 -	31, 2024	1			
	T	Acc	ount Num	ber		Debit to	Credit to
Line Item Description	Fund	Category	Obj	СС	Sub Obj	Decrease Appropriation	Increase Appropriation
Library Fund 115							
Libraries - 56500							
Libraries - Periodicals - Memorials & Gifts -	115	56500	437				54.82
Libraries - Inservice/Staff Development	115	56500	524			33.30	
Libraries - Office Equipment	115	56500	719		į	21.52	
Debit/Credit Balance for Inter-Category Amendment						54.82	54.82
М	ove Fund	s to Cover o	verages				
Solid Waste Fund - 116							
Transfer Stations - 55733							
Transfer Stations - Equipment Operators-Light	116	55733	145				
Transfer Stations - Truck Drivers	116	55733	147		1		
Transfer Stations - Laborers	116	55733	149				
Transfer Stations - Part-time Employee	116	55733	169				
Transfer Stations - Social Security	116	55733	201				
Transfer Stations - Pensions	116	55733	204				
Transfer Stations - Medical Insurance	116	55733	207				
Transfer Stations - Unemployment Compensation	116	55733	210				
Transfer Stations - Other Fringe Benefits	116	55733	299				
Transfer Stations - Communication	116	55733	307				
Transfer Stations - Lease Payments	116	55733	330				
Transfer Stations - Maintenance And Repair Bldg	116	55733	335				14,000.00
Transfer Stations - Maintenance And Repair Equipment	116	55733	336				
Transfer Stations - Maintenance And Repair Vehicle	116	55733	338				30,000.00
Transfer Stations - Diesel Fuel	116	55733	412				
Transfer Stations - Equipment And Machinery	116	55733	418		Ī		
Transfer Stations - Tires And Tubes	116	55733	450				
Transfer Stations - Utilities	116	55733	452				
Transfer Stations - Solid Waste Equipment	116	55733	733			44,000.00	
Transfer Stations - Other Charges	s					44,000.00	44,000.00

Inter-Cat Amends 5/1 - 5/31/24 Page 3 of 3

Local Option Sales Tax Analysis & Comparison

April 2024 (Received in May)

County/City	Gross Franklin County Collections	State Admin Fee 1.125%	Net Franklin County Collections	County Revenue (Co 100%) (City 50%)	Cities Revenue is Less 1% Trustee Admin
**Franklin County	298,905.22	(3,362.68)	295,542.54	295,542.54	-
Winchester	656,001.84	(7,380.02)	648,621.82	324,310.91	321,067.80
Cowan	33,510.21	(376.99)	33,133.22	16,566.61	16,400.94
Decherd	202,730.01	(2,280.71)	200,449.30	100,224.65	99,222.40
Estill Springs	54,175.85	(609.48)	53,566.37	26,783.19	26,515.35
Huntland	25,415.41	(285.92)	25,129.49	12,564.74	12,439.10
Tullahoma	13,785.62	(155.09)	13,630.53	6,815.27	6,747.11
Monteagle - FC	1,665.31	(18.73)	1,646.58	823.29	815.05
Total	1,286,189.47	-14,469.63	1,271,719.84	784,620.60	483,207.76

Local Option Sales Tax Monthly Revenue Fiscal Comparison

Apr-23 761,264 Apr-24 784,621 *Note Franklin County received an additional \$989.37 & This includes the new Online Sales that is not listed on the Monthly Colunty Local Option Data

Over/Under 23,356

Local Option Sales Tax Year to Date Revenue Fiscal Comparison

2022/23 7,625,469 2023/24 7,637,446

Over/Uner 11,977

FY 2023/24 Sales Tax Appropriations

	Appropriation	Collected	% Collected	Balance to Collect
141 General Schools	7,900,000	6,185,740	78.30%	1,714,260
151 General Debt Service	1,860,905	1,451,706	78.01%	409,199

Fund 156 receives overages of collections from Fund 141

Finance Committee June 6, 2024

The Finance Committee met in the community room, meeting was called to order by Mayor Guess, at 6:00 P.M.

Members Present: Commissioners David Eldridge, Dale Schultz, Carolyn Wiseman, Scottie Riddle; Dr Cary Holman, School Director; Luke McCurry, Highway Superintendent and Mayor, Chris Guess; Andrea Smith-Ex Officio; Jenny Phillips, Secretary

- 1. *Motion by Riddle, second by Schultz to receive and file the May 9, May 23 and May 28, 2024 Finance Minutes. The vote resulted in all Ayes, motion carried.
- 2. *Motion by McCurry, second by Wiseman to receive and file the April 2024 Sales Tax Report. The vote resulted in all Ayes, motion carried.
- 3. *Motion by Schultz, second by Riddle to receive and file the May 2024 Inter-category Amendments. The vote resulted in all Ayes, motion carried.
- 4. *Motion by Eldridge, second by Schultz to approve no additional payroll requests for FY25 above the COLA raise and to lower the Supervisor of Parks and Rec and Director of Solid Waste that was previously approved from 5% to 3.2% COLA. The vote resulted in all Ayes, motion carried.
- 5. *Motion by McCurry, second by Riddle to approve and send to the commission with recommendations to revision for the Budget Amendment Policies.
- 6. *Motion by Eldridge, second by Schultz to amend the tax levy to reflect the Maintenance of Effort previously approved for Fund 141 back to the FY24 amount for property Tax. The vote resulted in all Ayes, motion carried.
- 7. *Motion by Eldridge, second by Riddle to amend his motion as follows: Amend the Appropriation Resolution by amending the Tax Levy to show the change in Fund 141 maintenance of effort as well adding \$952.00 to the Clerk and Master contracted services. The vote resulted in all Ayes, motion carried.
- 8. *Motion by McCurry, second by Holman to approve and send to the commission with recommendations the CO Funds Budget Amendment. The vote resulted in all Ayes, motion carried.
- 9. *Motion by Riddle, second by McCurry to approve and send to the commission with recommendations to School GP Budget Amendment. The vote resulted in all Ayes, motion carried.
- 10. *Motion by Riddle, second by McCurry to approve and send to the commission with recommendations the Highway Budget Amendment. The vote resulted in all Ayes, motion carried.
- 11. *Motion by Riddle, second by McCurry to adjourn at 6:19pm. The vote resulted in all Ayes, motion carried.

Respectfully Submitted

Mayor, Chris Guess CG/jp

Franklin County Board of Commissioners Legislative Committee May 9, 2024

The Legislative Committee met in the Community Room at the Franklin County Annex Building and was called to order at 5:30PM by Chairman, David Eldridge.

MEMBERS PRESENT: Tyler Bauer, Dale Schultz, Glenn Summers, and Grant Benere

OTHERS PRESENT: Sharon Byrum, Secretary, Tina Sanders, Denise Marshall, Tina Sanders, William Anderson and Andrea Smith

Schultz made a motion to approve the April 4, 2024 minutes; Second by Summers. All Ayes. Motion Carried.

Chairman Eldridge addressed first item of New Business-

1) Update to Employee Handbook with an Inclement Weather Policy. Heather Morgan – Human Resource Director stated that this policy will have (10) Inclement Weather Days per fiscal year. In the past, if buildings were closed employees were paid as an Administrative Day.

Motion made by Benere and Second by Bauer. All Ayes. Motion Carried.

2) Update to Employee Handbook regarding Sick Leave- changing verbiage from "Sick Leave will be Granted for the Following Reasons" to "Sick Leave **Shall** Be Granted for The Following Reasons. Doctor, Dental, and Optical appointments that are required and cannot be scheduled during off time with a reasonable notice of five (5) days before. Emergency discression may be approved by the department head.

Motion made by Bauer and Second by Summers. 4 Ayes. 1 Obstained. Motion Carried.

Motion made by Schultz to Approve (12) Notary Applications; Second by Bauer. All Ayes. Motion Carried.

Eldridge opened the floor for public comments. No one had any comments.

Bauer made motion to adjourn at 5:40pm; Second by Benere. All Ayes. Motion Carried.

Respectfully submitted,

David Eldridge, Chairman

Resolution # 60-0624

A RESOLUTION AMENDING THE FRANKLIN CO BOARD OF EDUCATION GENERAL FUND BUDGET OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2024

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unappropriated balances in the Board of Education Budget Fund,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education General Fund Budget of Franklin County, Tennessee be amended as follows:

Department & Description		Acco	ount Nu	mber		Revenue Source	C	Credit Expenditure				
	Fund	Category	Obj	СС	Sub							
Cantral & Other Teachers	141	72810	116	93023	116	\$ 18,426.	70					
Central & Other-Teachers	*******	72810	189	93023	116	10,720.	\$	18,373.38				
Central & Other-Salaries & Wages	141			93023	116	***************************************	\$	13.85				
Central & Other-Social Security	141	72810	201		\$1.1440000000000000000000000000000000000	***************************************		0.20				
Central & Other-Medical Insurance	141	72810	207	93023	116		\$					
Central & Other-Employer Medicare Liability	141	72810	212	93023	116	***************************************	\$	39.36				
		i (1				\$ 18,426.	79 \$	18,426.79				
TSW Grant												
Regular Instruction Homebound Teachers	141	71100	128				\$	11,500.00				
	141				ł	\$ 11,500.0		11,000.00				
Regular Aids	141	71100	163		ļ	φ 11,500.1	<u> </u>					
						\$ 11,500.	00 \$	11,500.00				
		Regula	r Instr	uction								
Special Education-Homebound Teachers	141	71200	128				1 \$	15,000.00				
	**************			***************************************	ļ	\$ 15,000.0		13,000.00				
Special Education-Tecahers	141	71200	116		<u> </u>	15,000.						
						\$ 15,000.	00 \$	15,000.00				
	Sp	oecial Ed	ucatio	n Progran	n							
Human Services/Personell-Supervisor	141	72520	105		ļ		\$	12,850.00				
Operations of Plant-Non-Cert Subs	141	72610	198		ļ	\$ 12,850.0	00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
		l d				\$ 12,850. ⁽	00 \$	12,850.00				
	Н	uman Se	rvices/	Personel		\$ 12,050.	JO \$	12,630.00				
		uman oc	11000	1 01001101								
Regular Instruction Program-Teachers	141	71100	116		242		\$	257,584.50				
Regular Instruction Program-Educational Assts	141	71100	163		242		\$	37,894.22				
Regular Instruction Program-Other Salaries	141	71100	189		242		\$	46,360.96				
Regular Instruction Program-Social Security	141	71100	201		242		\$	19,107.14				
Regular Instruction Program-State Retiement	141	71100	204	***************************************	242	**************************************	\$	26,553.79				
Regular Instruction Program-Employer Medicare	141	71100	212		242		\$	7,121.64				
Regular Instruction Program-Rettrement Hybrid	141	71100	217		242		\$	2,577.98				
Regular Instruction Program-Instructional Supplies	141	71100	429		242	***************************************	\$	33,607.27				
Health Services-Medical Personnel	141	4			242	***************************************	\$	6,720.00				
Health Services-Social Security	141	72120	201	***************************************	242	***************************************	\$	416.64				
Health Services-State Retirement	141	72120	204		242	**************************************	\$	268.80				
Health Services-Employer Medicare	141	72120	212		242		\$	97.44				
Health Services-Travel	141	72120	355		242		\$	300.00				
Other Student Support-School Resource Officer	141	72130	170		242		\$	13,872.00				
Other Student Support-Scriool Resource Officer Other Student Support-Social Security	141	72130	201		242	***************************************	\$	1,032.08				
***************************************	141	72130	204		242			1,191.88				
Other Student Support-State Retirement Other Student Support-Employer Medicare	*************	72130	212		242	***************************************	\$ \$	241.37				
P	141		6		# + 1-4 E0 000 0 > 2 E 4 7 0 0 F F	,		1,400.00				
Office of the Principal-Clerical Personnel Office of the Principal-Social Security	141 141	72410 72410	162 201		242 242		\$ \$	1,400.00 87.50				
Office of the Enfolpal-Social Security	141	12410	201		-74	ı	ĻΨ	01.00				

			www		********			
Office of the Principal-State Retriement	141	72410	204	242	******************		\$	100.2
Office of the Principal-Employer Medicare	141	72410	212	242	***************************************		\$	20.
Food Services-Cafeteria Personnel	141	73100	165	242	***************************************		\$	15,600.
Food Services-Social Security	141	73100	201	242	***************************************	***************************************	\$	967.
Food Services-State Retirement	141	73100	204	242			\$	1,116.
Food Services-Employer Medicare	141	73100	212	242			\$	226.
Other State Education Funds	141	46590		242	\$	326,005.62		
Other Federal Through State	141	47590		242	\$	148,460.43		
					\$	474,466.05	\$	474,466.
		Summer	Learning (Camp				
Transportation-Bus Drivers	141	72710	146	242			\$	27,475.0
Fransportation-Other Salaries & Wages	141	72710	189	242		***************************************	\$	4,500.
Transportation-Social Security	141	72710	201	242		***************************************	\$	2,735.
Fransportation-State Retirement	141	72710	204	242		***************************************	\$	2,567.
Transportation-Employer Medicare	141	72710	212	242	***************************************		\$	776.
Fransportation-Contracts with Vehicle Owners	141	72710	315	242	****************		\$	48,000.
Other Federal Through State	141	47590		242	\$	86,055.12		
			•		\$	86,055.12	\$	86,055.
		Summer I	_earning C	amp				•
Approved this the 17th Day of June 2024 School Board 6/10/24								
				Ohrin Cu	11	ananahla Frankli		At Mayor 9
				Chris Gu	ess, H	onorable Frankli Chairman t		nty Mayor & ommission
Attest:				Chris Gu	ess, H			
Attest:				Chris Gu	ess, H	Chairman t	o the C	ommission
Attest:				Chris Gu	ess, Ho	Chairman t	o the C	
Attest: Resolution Sponsored By: Riddle & Sch	ultz			Chris Gu	ess, H	Chairman t	o the C	ommission

Page 2 of 2

Votes:

Ayes:

Nays:

Pass:

RESOLUTION# - Ub-Ob24

A RESOLUTION AMENDING THE HIGHWAY FUND BUDGET OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2024.

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unreserved balances in each respective fund,

Category

Account Number

Obj

CC

Sub Obj

Declaration:

Debit Revenue

Source

Credit

Expenditure

NOW, THEREFORE, BE IT RESOLVED, that the Highway Fund Budgets of Franklin County, Tennessee be amended as follows:

Fund

Department & Description

Motion to Adopt By:

Other Federal Through State	131	62000	144		5,000.00	
Pub Safety Grant Prog - Other Capital Outlay	131	63400	144			5,000.00
Total Highway Fund 131					5,000.00	5,000.00
	Clea	n up Hwy F	Payrolls			
Approved this the 17th Day of June 2024						
				less, Honorable n of the Commis	County Mayor &	
ATTEST:						
			Tina Sar	nders, County Cl	erk	
Resolution Sponsored By: Riddle & Eldri	dge					

Hwy BG Amend 6/17/24 Page 1 of 1

Votes:

Second By:

RESOLUTION# - LOC-OLOSY

A RESOLUTION AMENDING THE GENERAL, COURTHOUSE JAIL MAINTENACE, LIBRARY, SOLID WASTE & DEBT SERVICE FUND BUDGETS OF FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2024.

WHEREAS, certain amendments are needed to provide for compliance with audit requirements to not overspend allocated amounts in different funds and receive unanticipated revenues that require an increase in estimated revenue and/or proposed expenditures from unreserved balances in each respective fund,

NOW, THEREFORE, BE IT RESOLVED, that the General, Courthouse Jail Maintenance, Library, Solid Waste & Debt Service Fund Budgets of Franklin County, Tennessee be amended as follows:

Department & Description		Accou	unt Numb	er		Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	cc	Sub Obj		
Unassigned Fund Balance (+)	101	39000					4,046,085.38
Current Property Tax	101	40110					40,000.00
Trustee Collections - Prior Yr	101	40120					40,000.00
Clrk & Master Delinquent Taxes	101	40130				100,000.00	
Payments In Lieu of Tax = Local Utilities	101	40162				3,000.00	
Litigation Tax General	101	40250				10,000.00	
Business Tax	101	40270				50,000.00	
Mixed Drink Tax	101	40275				7,000.00	
Building Permits	101	41520				80,000.00	
Cable TV Franchise	101	41170				7,085.25	
Cir Crt - Fines	101	42110					1,800.00
Cir Crt - Officers Cost	101	42120					7,000.00
Cir Crt -Jail fees	101	42150					4,000.00
Gen Sessions - Fines	101	42310				15,000.00	
Other Gen Service Charges	101	43190					30,000.00
Interest Earned	101	44110				50,000.00	
Leases	101	44120				10,000.00	
Other Local Revenue	101	44990		1 1 1 1 1 1			10,000.00
Register Fees In Lieu of	101	45580					40,000.00
Trustee Fees In Lieu of	101	45610				50,000.00	
Health Dept Programs	101	46310					67,000.00
Opioid Settlement Funds - TN Abatement	101	46845				191,548.67	
State Revenue Sharing - TVA	101	46851				20,000.00	
State Shared Sports Gaming Privilege Tax	101	46855				7,400.00	
Contract Prisoner Board	101	46915				190,000.00	
American Rescue Plan Act Grant B	101	47407		HEALT			152,000.00
Other Federal Through State	101	47590					20,000.00
Citizens - Donations	101	48610				31,750.00	
Citizens - Donations - Animal ctrl	101	48610		ANIM			500,000.00
Opioid Settlement Funds - Past Remediation	101	48991				120,320.32	
ARPA- Grant #3	101	47403		TDEC			3,422,963.38

Co Other BG Amend FY24 Page 1 of 5

Department & Description		Acco	unt Numb	er		Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	СС	Sub Obj		
Contributions TDEC	101	48130		TDEC			800,992.15
ARPA- Grant #3 - Other Contracted Services	101	58833	399	TDEC		1,256,580.70	
ARPA- Grant #3 - Other Capital Outlay	101	58833	799	TDEC		3,713,100.09	
Other Federal Through State - VCIF	101	47590		VCIF			61,085.00
Public Safety Inservice Staff Dev	101	54710	524	VCIF		61,085.00	
Citizens - Donations Give a Kid a Chance	101	48610		B2SB		50.00	
Health Dept - Other Charges	101	55110	599	B2SB			50.00
Co Comm - Other Charges (Fair)	101	51100	599	FAIR		57,000.00	
Co Comm - Other Charges (FTF)	101	51100	599	FTF		-1,300.00	
Co Mayor - Medical Ins	101	51300	207				800.00
Co Mayor - Office Supplies	101	51300	435			800.00	
Reg of Deeds - Medical Insurance	101	51600	207			4,000.00	
Reg of Deeds - Communications	101	51600	307				300.00
Reg of Deeds - Travel	101	51600	355				700.00
Reg of Deeds - Inservice Staff Dev	101	51600	524			1,050.00	
Planning & Zoning - Med Insurance	101	51720	207			10,000.00	
Co Buildings - Custodial Personnel	101	51800	166				3,000.00
Co Buildings - Part-time Employee	101	51800	169			1,000.00	
Co Buildings - Other Salaries & Wages	101	51800	189				6,000.00
Co Buildings - Medical Insurance	101	51800	207			10,000.00	
Co Buildings - Building Maint	101	51800	335				15,000.00
Co Buildings - Utilities	101	51800	452			50,000.00	
Property Assessor - Official	101	52300	101			3,000.00	
Property Assessor - Deputies	101	52300	106			3,000.00	
Property Assessor - Part-time Employees	101	52300	169			2,900.00	
Property Assessor - Overtime	101	52300	187			5,000.00	
Property Assessor - Board Members	101	52300	191				2,500.00
Property Assessor - Medical Insurance	101	52300	207				3,000.00
Property Assessor - Office Equipment	101	52300	719			4,000.00	
Trustee - Other Salaries & Wages	101	52400	189				1,750.00
Trustee - Travel	101	52400	355			1,000.00	
Co Clerk - Deputy	101	52500	106			35,000.00	
Co Clerk - Part-time Employee	101	52500	169			5,000.00	
Co Clerk - Medical Ins	101	52500	207			20,000.00	

Co Other BG Amend FY24 Page 2 of 5

Department & Description		Acco	unt Numl	per		Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	CC	Sub Obj		
Cir Crt Clerk - Deputies	101	53100	106			20,000.00	
Cir Crt Clerk - Part-time Employee	101	53100	169				3,500.00
Jud Commissioners - Part-time	101	53700	169				2,000.00
Other Admin of Justice - Other Contracted Serv	101	53900	399	AEMIF			12,500.00
Other Admin of Justice - Other Contracted Serv	101	53900	399	FCFC			10,000.00
Sheriff - Sergeants	101	54110	115				750.00
Sheriff - Guards	101	54110	160				6,200.00
Sheriff - Overtime	101	54110	187				2,500.00
Sheriff - Leases	101	54110	330				100.00
Sheriff - Travel	101	54110	355				5,000.00
Sheriff - Inservice Staff Dev	101	54110	524				18,000.00
Sheriff - Vehicles	101	54110	718				12,500.00
Sheriff - Other Equipment	101	54110	790			10,000.00	
Admin of Sex Offenders - Social Security	101	54160	201				190.00
Admin of Sex Offenders - Unemployment	101	54160	210				3.00
Admin of Sex Offenders - Employer Medicare	101	54160	212				50.00
Jail - Deputies	101	54210	106			600.00	
Jail - Part-time Employees	101	54210	169				4,000.00
Jail - overtime	101	54210	187				1,000.00
Jail - Other Salaries & Wages	101	54210	189				3,000.00
Jail - Maint agreements	101	54210	334				3,000.00
Jail - Disposal Fees	101	54210	359				400.00
Jail - Food Supplies	101	54210	422				1,200.00
Jail - Medical Claims	101	54210	507				2,200.00
Comm Reentry - Communication	101	54230	307				1,000.00
Comm Reentry - Leases	101	54230	330			1,000.00	
Rescue Squad - Other Contracted Services	101	54420	399				345.00
Rescue Squad - Other Charges	101	54420	599			345.00	
Sheriff - Medical Insurance	101	54110	207			1,000.00	
Other Public Safety - Medical Ins	101	54710	207	DRIVE			1,000.00
Misc Refund	101	44170		ANIM		244.28	
Animal Ctrl - Animal Food	101	55120	401	ANIM			500.00
Animal Ctrl - gasoline	101	55120	425			255.72	
Contributions	101	44570		VTAID		3,100.00	

Co Other BG Amend FY24 Page 3 of 5

Department & Description		Acco	unt Numl	per		Debit Revenue Source	Credit Expenditure
	Fund	Category	Obj	СС	Sub Obj		
Veterans Admin - Other Charges	101	58300	599	VTAID			3,100.00
Health Grant - Social Workers	101	55190	130			16,650.91	
Health Grant - Medical Insurance	101	55190	207			13,000.00	
Health Grant - Other Fringe Benefits	101	55190	299			15,554.00	
Other Waste Collections - Disposal Fees	101	55739	359				100.00
Other Waste Collections - Other Supplies	101	55739	499			100.00	
Ag Extension - Other Salaries & Wages	101	57100	189				1,465.0
Ag Extension - Other Fringe Benefits	101	57100	299				1,065.00
Id Board - Other Salaries & Wages	101	58120	189	<u> </u>		25,000.00	
ld Board - Soc Security	101	58120	201			1,550.00	
ld Board - Pensions	101	58120	204			5,929.00	
ld Board - Employer Medicare Liability	101	58120	212			362.50	
Id Board - Advertising	101	58120	302				1,200.0
ld Board -Maintenance Agreements	101	58120	334			4,000.00	
Veterans Admin - Supervisor	101	58300	105				1,200.0
Veterans Admin - Medical Insurance	101	58300	207			1,200.00	
ARPA Grant #6 - ANIM	101	58836	799	ANIM		1,354,332.47	
ARPA Grant #6 - BBAND	101	58836		BBAND		825,000.00	
ARPA Grant #6 - HEALTH	101	58836		HEALT		123,900.00	
Other Gen Capital Proj - Other Capital	101	91190	799			340,000.00	
Other Gen Capital Proj - Other Capital	101	91190	799	58120		149,600.00	
Other Gen Capital Proj - Other Capital	101	91190	799	DIREC		277,000.00	
Total County General Fund 101						9,375,093.91	9,375,093.9

Courthouse Jail Maintenance Fund 112							
Restricted or Debt Service	112	34580				7,000.00	
Litigation Tax - Jail, Wrkhse, Courthse	112	40266			7,000.00		
Total Courthouse Jail Maintenance Fund 112 7,000.0					7,000.00	7,000.00	
Amend Revenues							

Co Other BG Amend FY24 Page 4 of 5

Department & Description	Account Number			Debit Revenue Source	Credit Expenditure		
	Fund	Category	Obj	CC	Sub Obj		
General Debt Service Fund 151							
Restricted or Debt Service	151	34580					185,069.75
Educ - Other Loans Principal (EESI)	151	82130	312			173,448.00	
Gen Gov - Interest on Notes	151	82210	604				0.25
Educ - Other Loans Interest (EESI)	151	82330	612			12,072.00	
Gen Gov - Other Debt Service	151	82310	699				450.00
Total Debt Service Fund 151	İ					185,520.00	185,520.00
	Amend	Debt Servic	e - EESI	begins F	Y25		
Library Fund 115	т —	T 1			· ·		
Library- Part-time Employees	115	56500	169				700.00
Library - Custodial Suppl-es	115	56500	410			900.00	
Library - Books	115	56500	432		+		200.00
Total Library Fund 115						900.00	900.00
		Clean up A	Amendm	ent			
Solid Waste Fund 116							
Transfer Station - Lubricants	116	55733	433				700.00
Transfer Station - Uniforms	116	55733	451			700.00	
	116						
Total Solid Waste Fund 116						700.00	700.00
		Clean up	Amendm	ent			
Approved this the 17th Day of June 2024							
ATTEST:		7	Chris Gu	ess, Hon	orable Cour	nty Mayor &	Chairman of
		3					
			Tina Can	dere Co	inty Clark		
Resolution Sponsored By: Eldridge & S	Schultz		Tina San	ders, Cou	unty Clerk		

Co Other BG Amend FY24 Page 5 of 5

RESOLUTION # 104-0624

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 17th day of June, 2024, 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, 2024 and ending June 30, 2025 according to the following schedule:

General Fund County Commission \$ Beer Board	273,390 1,375
	007.000
County Mayor	227,282
County Attorney	18,000
Election Commission	368,585
Register of Deeds	442,755
Planning	241,784
County Buildings	1,712,487
Other General Administration - IT	337,650
Preservation of Records	5,434
Property Assessor	723,597
County Trustee	425,599
County Clerk	752,759
Finance Department	1,030,225
Circuit Court	1,174,941
General Sessions Court	370,846
Chancery Court	355,000
Juvenile Court	159,307
Judicial Commissioners	314,375
Other Administration of Justice	235,018
Probation Services	200,370
Victims Assitance Programs	25,000
Sheriff's Department	5,404,227
Administration of the Sex Offender	29,475
Jail	3,660,647
Community Reentry Program	253,647
Juvenile Services	50,500
Civil Defense	207,184
Rescue Squad	43,000
Consolidated Communications	1,176,289
County Coroner	57,500
Public Safety Grants	844,903
Other Public Safety	-
Local Health Center	39,349

		204 400
Rabies & Animal Control		361,106
Ambulance Services		600,000
Other Local Health Services		175,925
Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		125,837
Other Waste Collections		57,502
Senior Citizen's Assistance		40,650
Parks and Fair Boards		93,891
Agriculture Extension		224,722
Soil Conservation		129,427
Industrial Development		136,166
Other Economic & Community Development		213,079
Airport		150,000
Veterans Services		125,144
Other Charges		1,270,035
Covid Grants		= = = = = = = = = = = = = = = = = = = =
American Rescue Plan Act Grants		5,824,669
Capital Outlay		1,059,658
Transfers Out		
Total General Fund	\$	31,798,731
Counthouse Inil Maintenance Fund		
Courthouse Jail Maintenance Fund Other Charges	\$	1,450
Transfers Out	Ψ	125,000
Translets Out		
Total Courthouse Jail Maintenance Fund	\$	126,450
Library Fund		
Libraries	\$	492,202
Other Charges		52,004
Social, Cultural & Recreational Projects		
Transfers Out		3,000
Total Library Fund	\$	547,206
Solid Waste/Sanitation Fund		
Sanitation Education/Information	\$	4,200
Convenience Centers	Ψ	454,872
Transfer Stations		2,404,342
Post closure Care Cost		17,000
Other Charges		153,085
Transfers Out	-	3,803
	\$	3,037,302
Total Solid Waste/Sanitation Fund	<u> </u>	3,037,302
Local Purpose(Rural Fire) Fund		
Fire Prevention & Control	<u> </u>	731,000
Other Charges		19,000
Total Local Purpose (Rural Fire) Fund	\$	750,000
Drug Control Fund		
Drug Enforcement	\$	67,075
Other Charges		900
Total Drug Control Fund	\$	67,975
TOTAL STAN CONTROL FAIR	¥	0.,0.0

Highway/Public Works Fund		
Administration	\$	448,755
Highway & Bridge Maintenance		1,354,305
Operation & Maintenance of Equipment		354,293
Quarry Operations		421,028
Other Charges		302,050
Capital Outlay		3,849,282
Principal on Debt		30,000
Interest on Debt		3,410
Transfers Out		3,803
Total Highway/Public Works Fund	\$	6,766,925
General Debt Service Fund		
General Government Debt Service	\$	5,240,528
Other Uses	,	-
Total General Debt Service Fund	\$	5,240,528
General Purpose School Fund		
Instruction		
Regular Instruction	\$	24,740,802
Alternative School		215,692
Special Education		4,563,447
Vocational Education		2,144,563
Student Body Education		806,099
Support Services		
Attendance		251,831
Health Services		727,275
Other Support Services		1,437,517
Regular Instruction		1,591,197
Special Education		920,712
Vocational Education		157,069
Technology Department		1,188,363
Other Programs		210,000
Board of Education		1,382,993
Director of Schools		480,831
Office of the Principal		3,091,273
Fiscal Services		11,561
Human Resources		322,403
Operation of the Plant		3,792,978
Maintenance of Plant		2,086,521
		3,472,570
Transportation Control and Other		142,403
Central and Other Non-Instructional Services		142,403
		622 021
Community Services		633,021
Early Childhood Education		1,119,253 750,000
Capital Outlay		
Debt Service		186,107
Total General Purpose School Fund	\$	56,426,480

Federal Projects Fund		
Instruction		
Regular Instruction Program	\$	1,212,099
Special Education Program		1,058,900
Vocational Education Program		71,165
Support Services		
Health Services	\$\$	-
Other Student Support		202,571
Regular Instruction Program		330,524
Special Education Program		247,825
Vocational Education Program		5,000
Operation of Plant		
Transportation		188,786
Transfers Out	\$	
Total Federal Projects Fund	\$	3,316,869
Central Cafeteria Fund		
Non-Instructional Services		
Food Service	\$	4,256,482
Total Central Cafeteria Fund	\$	4,256,482

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, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the 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 2024-25 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, 2025.

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 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2025 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2023. The 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 n 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, 2025.

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, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 17th day of June, 2024

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 & Riddle

Votes: Ayes Nays: Declaration:

Motion to Adopt: _____ Second: ____

Page Reserved for Clerk's Certification of Resolution

RESOLUTION # 600-0624

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 17th day of June, 2024, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2024 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	Out	side Cities	Se Win	es Except ewanee, ichester & illahoma	W	Sewanee, inchester & Tullahoma
County	\$	0.9589	\$	0.9589	\$	0.9589
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		0.0571		0.0571		0.0571
Education Debt Service		<u>-</u>		-		
	\$	1.9953	\$	1.9768	\$	1.7185

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 2024.

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 17th day of June, 2024

ATTEST:			Af	PPROVED:	Original on file with signature Chris Guess, Honorable County Mayor & Commission Chair
Original on fi	le with signature				
	SPONSORED BY:		Eldridge & Ri	ddle	
MOTION:				SECOND:	
VOTES: _	AYES:	NAYS	PASS		2
DECLARATION	J:				

Budget Documents for the Year Ending June 30, 2025 Franklin County, Tennessee

Presented for Approval June 17, 2024

Beautiful Tims Ford Dam

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2025

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RESOLUTION #	
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A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE

FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 17th day of June, 2024, 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, 2024 and ending June 30, 2025 according to the following schedule:

General Fund		
County Commission	\$ 273,3	90
Beer Board	1,3	
County Mayor	227,2	82
County Attorney	18,0	
Election Commission	368,5	
Register of Deeds	442,7	_
Planning	241,7	_
County Buildings	1,712,4	
Other General Administration - IT	337,6	
Preservation of Records	5,4	
Property Assessor	723,5	
County Trustee	425,5	_
County Clerk	752,7	
Finance Department	1,030,2	
Circuit Court	1,174,9	
General Sessions Court	370,8	
Chancery Court	355,0	_
Juvenile Court	159,3	07
Judicial Commissioners	314,3	75
Other Administration of Justice	235,0	18
Probation Services	200,3	70
Victims Assitance Programs	25,0	00
Sheriff's Department	5,404,2	27
Administration of the Sex Offender	29,4	75
Jail	3,660,6	47
Community Reentry Program	253,6	47
Juvenile Services	50,5	00
Civil Defense	207,1	
Rescue Squad	43,0	00
Consolidated Communications	1,176,2	
County Coroner	57,5	00
Public Safety Grants	844,9	03
Other Public Safety		-
Local Health Center	39,3	49

B.i. A.i. IO. I.		204 400
Rabies & Animal Control		361,106
Ambulance Services		600,000
Other Local Health Services		175,925
Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		125,837
Other Waste Collections		57,502
Senior Citizen's Assistance		40,650
Parks and Fair Boards		93,891
Agriculture Extension		224,722
Soil Conservation		129,427 136,166
Industrial Development		213,079
Other Economic & Community Development		150,000
Airport Veterans Services		125,144
		1,270,035
Other Charges		1,270,033
Covid Grants American Rescue Plan Act Grants		5,824,669
		1,059,658
Capital Outlay Transfers Out		1,009,000
Transfers Out		
Total General Fund	\$	31,798,731
Courthouse Jail Maintenance Fund		
Other Charges	\$	1,450
Transfers Out		125,000
Total Courthouse Jail Maintenance Fund	\$	126,450
Library Fund		400.000
Libraries	\$	492,202
Other Charges		52,004
Social, Cultural & Recreational Projects		0.000
Transfers Out		3,000
Total Library Fund	\$	547,206
Solid Waste/Sanitation Fund		
Sanitation Education/Information	\$	4,200
Convenience Centers		454,872
Transfer Stations		2,404,342
Post closure Care Cost		17,000
Other Charges		153,085
Transfers Out		3,803
Total Solid Waste/Sanitation Fund	\$	3,037,302
Local Purpose(Rural Fire) Fund	Φ.	704 000
Fire Prevention & Control	\$	731,000
Other Charges		19,000
Total Local Purpose (Rural Fire) Fund	\$	750,000
Drug Control Fund		
Drug Enforcement	\$	67,075
Other Charges		900
	\$	67,975
Total Drug Control Fund	Ψ	01,313

Highway/Public Works Fund	
Administration	\$ 448,755
Highway & Bridge Maintenance	1,354,305
Operation & Maintenance of Equipment	354,293
Quarry Operations	421,028
Other Charges	302,050
Capital Outlay	3,849,282
Principal on Debt	30,000
Interest on Debt	3,410
Transfers Out	3,803
Total Highway/Public Works Fund	\$ 6,766,925
General Debt Service Fund	
General Government Debt Service	\$ 5,240,528
Other Uses	
Total General Debt Service Fund	\$ 5,240,528
General Purpose School Fund	
Instruction	
Regular Instruction	\$ 24,740,802
Alternative School	215,692
Special Education	4,563,447
Vocational Education	2,144,563
Student Body Education	806,099
Support Services	
Attendance	251,831
Health Services	727,275
Other Support Services	1,437,517
Regular Instruction	1,591,197
Special Education	920,712
Vocational Education	157,069
Technology Department	1,188,363
Other Programs	210,000
Board of Education	1,382,993
Director of Schools	480,831
Office of the Principal	3,091,273
Fiscal Services	11,561
Human Resources	322,403
Operation of the Plant	3,792,978
Maintenance of Plant	2,086,521
Transportation	3,472,570
Central and Other	142,403
Non-Instructional Services	2, .30
Community Services	633,021
Early Childhood Education	1,119,253
Capital Outlay	750,000
Debt Service	186,107
Total General Purpose School Fund	\$ 56,426,480

Total Central Cafeteria Fund	\$	4,256,482
Food Service	\$	4,256,482
Non-Instructional Services		
Central Cafeteria Fund		
Total Federal Projects Fund	\$	3,316,869
Transiers out	-	
Transfers Out	\$	_
Transportation		188,786
Operation of Plant		
Vocational Education Program		5,000
Special Education Program		247,825
Regular Instruction Program		330,524
Other Student Support		202,571
Health Services	\$	-
Support Services		
Vocational Education Program		71,165
Special Education Program		1,058,900
Regular Instruction Program	\$	1,212,099
Instruction		
Federal Projects Fund		

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, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the 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 2024-25 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, 2025.

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 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2025 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2023. The 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 n 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, 2025.

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, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

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 & Riddle

Motion to Adopt: ______ Second: ______

Votes: Ayes_____ Nays: ____ Declaration: _____

Passed this 17th day of June, 2024

Page Reserved for Clerk's Certification of Resolution

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 17th day of June, 2024, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2024 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	Out	tside Cities	Se Win	es Except ewanee, chester & illahoma	Wir	ewanee, nchester & ullahoma
County	\$	0.9589	\$	0.9589	\$	0.9589
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		0.0571		0.0571		0.0571
	\$	1.9953	\$	1.9768	\$	1.7185

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 2024.

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 17th day of June, 2024

				APPROVED:	Original on file with signature
					Chris Guess, Honorable County Mayor &
					Commission Chair
ATTEST:					
Original on file v	with signature	2			
Tina Sanders, Cou	inty Clerk				
RESOLUTION SP	ONSORED B	Y:	Eldridge &	Riddle	
					•
MOTION:				SECOND:	
WO 11011.			_	CECOND.	
VOTES:	AYES:	NAYS	PASS		
					N. Committee of the Com
DECLARATION:					

Page Reserved for Clerk's Certification of Resolution

Franklin County, Tennessee - Budget Summary - FY 2024-25

Schedule A - 1

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Appropriation resolution													
Fund	Beginning Fund Balance (Spendable) 7/1/24	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/25	Do Total Appropriations Agree with Detail Budget?	ls Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	\$ 8,798,395	\$ 29,392,400	· •	\$ 10,606	29,403,006	\$ 31,798,731	69	\$ 31,798,731	\$ (2,395,724)	\$ 6,402,670	Yes	8.39%	
112 Courthouse Jail Maintenance	\$ 34,068	\$ 127,000	.s	so.	127,000	\$ 1,450 8	\$ 125,000	\$ 126,450	\$ 550	\$ 34,618	Yes	0.08%	Fees Transfer Yr End
115 Library Fund	\$ 252,810 \$	\$ 485,062		8	485,062	\$ 544,206	\$ 3,000	\$ 547,206	\$ (62,144)	\$ 190,666	Yes	10.83%	
116 Solid Waste/Sanitation	\$ 993,239	\$ 3,515,359	8	s	3,515,359	\$ 3,033,499	\$ 3,803	\$ 3,037,302	\$ 478,057	\$ 1,471,296	Yes	7.96%	Seasonal Rev
120 Local Purpose Tax	\$ 679,636	\$ 876,900		s	876,900	\$ 750,000	·	\$ 750,000	\$ 126,900	\$ 806,536	Yes	8.31%	Seasonal Rev
122 Drug Control	\$ 48,464	\$ 43,000		₩	43,000	\$ 67,975		\$ 67,975	\$ (24,975)	\$ 23,489	Yes	31.82%	
131 Highway/Public Works	\$ 1,654,980 \$	\$ 6,289,784	69	49	6,289,784	\$ 6,763,122	\$ 3,803	\$ 6,766,925	\$ (477,141) \$	\$ 1,177,840	Yes	14.16%	
141 School General Fund	\$ 7,971,824 \$	\$ 54,021,906	· · · · · · · · · · · · · · · · · · ·	49	54,021,906 \$	56,426,480	1	\$ 56,426,480 \$	\$ (2,404,574) \$	\$ 5,567,251	Yes	3.51%	Seasonal Rev
142 Federal Projects Fund	\$ 10,000 \$	\$ 3,316,869		49	3,316,869	\$ 3,316,869	1	\$ 3,316,869	(0)	\$ 10,000	Yes	20.84%	Based on Reimbursement
143 School Cafeteria Fund	\$ 5,807,383 \$	\$ 4,256,482	49	40	4,256,482 \$	4,256,482	,	\$ 4,256,482	6	\$ 5,807,383	Yes	6.41%	Seasonal Rev
151 General Debt Service	\$ 5,961,459 \$	\$ 5.614,081		\$ 125,000	5,739,081	\$ 5,240,528	45 1	\$ 5,240,528	\$ 498,554	\$ 6,460,012	Yes	0.36%	Seasonal Rev
Totals	\$ 32,212,257	\$ 32,212,257 \$ 107,938,845	49	\$ 135,606		108,074,451 \$ 112,199,342	\$ 135,606 \$	\$ 112,334,948 \$	(4,260,498)	\$ 27,951,761			

Detailed Budget

Fund	Estimated Beginning Fund Balance 7/1/2024	Beginning Reserves 7/1/2024	Esti Beginn 7/1/	Estimated Beginning Cash 7/1/2024	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	\$ 14,416,806 \$ (5,618,411) \$	\$ (5,618,411)	6	,230,473	\$ 29,392,400		\$ 10,606	\$ 29,403,006 \$	\$ 31,798,731		\$ 31,798,731 \$	\$ (2,395,724) \$	\$ 16,582,589	52.15%
112 Courthouse Jail Maintenance	34,068	,	vs	29,080	127,000	,		127,000	1,450	125,000	126,450	550	29,630	23.43%
115 Library Fund	252,810		45	263,873	485,062			485,062	544,206	3,000	547,206	(62,144)	201,730	36.87%
116 Solid Waste/Sanitation	1,493,239	\$ (000'005)	-	690,954	3,515,359	ا	•	3,515,359	3,033,499	3,803	3,037,302	478,057	2,169,021	71.41%
120 Local Purpose Tax	1,379,620	(699,984) \$	-	,298,341	876,900			876,900	750,000		750,000	126,900	1,425,241	190.03%
122 Drug Control	108,590	(60,126)	1/3	182,356	43,000			43,000	67,975		67,975	(24,975)	157,381	231.53%
131 Highway/Public Works	3,422,067	(1,767,087) \$	*	,858,386	6,289,784			6,289,784	6,763,122	3,803	6,766,925	(477,141)	1,381,245	20.41%
141 School General Fund	12,573,717	4,601,894) \$	12	020'996'	54,021,906		*	54,021,906	56,426,480		56,426,480	(2,404,574)	10,813,656	19,16%
142 Federal Projects Fund	1,110,000	(1,100,000) \$	49	946,552	3,316,869			3,316,869	3,316,869		3,316,869	0	946,552	28.54%
143 School Cafeteria Fund	5,807,383		ιή es	5,665,681	4,256,482	*		4,256,482	4,256,482		4,256,482		5,665,681	133.11%
151 General Debt Service	5,961,459	ė	φ. 	5,412,032	5,614,081		125,000	5,739,081	5,240,528	-	5,240,528	498,554	5,910,585	112.79%
Totals	Totals \$ 46,559,759 \$ (14,347,502)	\$ (14,347,502)	4	543,808	9,543,808 \$ 107,938,845		\$ 135,606	\$ 108,074,451	135,606 \$ 108,074,451 \$ 112,199,342	\$ 135,606	\$ 112,334,948 \$	\$ (4,260,497) \$	\$ 45,283,311	

		Principal		Interest	٥	Debt Service
Fund 151; Gen Debt Service						
Schedule of Outstanding Debt 2024	69	\$ 000,011,93	ь	20,392,371 \$	69	79,502,371
Less Budgeted Debt Payments 2025		3,023,448		2,111,880		5,135,328
Difference	69	56,086,552 \$	49	18,280,491 \$ 74,367,043	49	74,367,043

Franklin County, Tennessee - Debt Service - FY 2025

Debt Service

Schedule A-2

		Principal		Interest	å	Debt Service
Fund 131: Highway Fund						
Schedule of Outstanding Debt 2024	4	260,000	49	14,421	G A	274,421
Less Budgeted Debt Payments 2025		30,000		3,409		33,409
Difference	49	230,000	69	11,012 \$	49	241,012

		Principal		Interest	ă	Debt Service
Fund 141: School General Fund						
Schedule of Outstanding Debt 2024	€9	2,508,981	69	88,279 \$	₩	2,597,260
Less Budgeted Debt Payments 2025		173 448		12,072		185 520
Difference	43	2,335,533	69	76,207 \$	69	2,411,740

Franklin County, Tennessee Statement of Estimated Revenue from Current Property Taxes 2024 Assessments Based upon Estimated Assessed Value of:

1,687,249,755 Common Rate

1,157,048,914 Solid Waste

914,119,822 Rural Fire

3,758,418,491 Total Assessed Value

				Reserve for	Net Estimated
		Proposed	Amount of	Delinquency	Collection
Fund		Tax Rate	Tax Levy	2.00%	of Taxes
101 County General (+0.05)		0.9589	16,179,038	323,581	15,855,457
115 Library		0.0246	415,063	8,301	406,762
116 Solid Waste/Sanitation		0.2583	2,988,657	59,773	2,928,884
120 Local Purpose Tax **		0.0185	169,112	3,382	165,730
131 Highway/Public Works		0.0710	1,197,947	23,959	1,173,988
141 General Purpose School		0.6069	10,239,919	204,798	10,035,120
151 General Debt Service (-0.05)		0.0571	963,420	19,268	944,151
		\$1.9953/1.9768			
	Total	1.7185 \$	32,153,157	\$ 643,063	\$ 31,510,093

Total Outside Cities \$ Total Cities Except Sewanee, Winchester, Tullahoma

1.9953

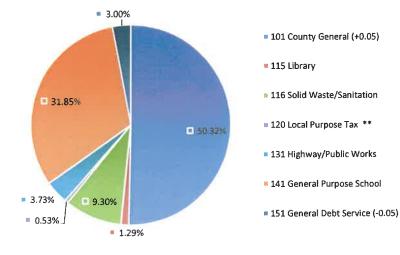
1.9768 (Common Rate excluding Rural Fire Rate)

Total Sewanee, Winchester, Tullahoma

1.7185 (Common Rate excluding Solid Waste & Rural Fire Rate)

Value of Penny		2024	2023	C	Change in Value
Common Rate Value	\$	165,350	\$ 164,430	\$	920
*Solid Waste Value	\$	113,391	\$ 112,067	\$	1,324
**Rural Fire Value	\$	89,584	\$ 87,445	\$	2,139
Tax Rate Compared PY	,	2024	2023		Increase
Common Rate	\$	1.9953	\$ 1.9953	\$	×
Solid Waste Rate	\$	1.9768	\$ 1.9768	\$	
Rural Fire Rate	\$	1.7185	\$ 1.7185	\$	

Percentage of Property Tax By Fund



^{*} 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.

Statement B - Sales Tax Revenue

Proposed FC Budget 2024-25 6.17.24

Franklin County, TN - Sales Tax Analysis

		Scho	D lot	School General Fund 141	J 141	_		De	bt S	Debt Service Fund 151	151			Ö	omp	Combined Funds			_	Increase	Perc
Fiscal Year		Budget		Audit	۵	Difference		Budget		Audit	ä	Difference		Budget		Audit		Difference	ъ.	From PY	Increase
FY24	₩	\$ 7,090,000 \$ 7,440,000 \$	49	7,440,000	မာ	(350,000)	↔	1,700,905	↔	1,700,905 \$ 1,742,000 \$ (1,742,000)	\$	1,742,000)	↔	8,790,905 \$ 9,182,000 \$ (391,096)	€>	9,182,000	_φ		↔	\$ 392,803 4.47%	4.47%
FY23	69	7,090,000	₩.	7,773,548	€9	7,090,000 \$ 7,773,548 \$ (683,548)	€9	1,630,000	₩	\$ 1,743,941 \$ (1,743,941)	\$	1,743,941)	es.	\$ 8,720,000 \$ 9,517,489 \$ (797,489)	છ	9,517,489	€9		₩	728,292	8.29%
FY22	↔	5,872,000	ь	7,134,456	↔	5,872,000 \$ 7,134,456 \$ (1,262,456)	↔	1,150,000	↔	1,654,741	€9	1,150,000 \$ 1,654,741 \$ 46,164	↔	7,022,000	€ 9	8,789,197 \$ (1,767,197)	ر 3	,767,197)	€>	\$ 1,095,583	14.24%
FY21	€9	5,030,119	ь	6,307,430	↔	5,030,119 \$ 6,307,430 \$ (1,277,311)	₩	1,030,000	69	1,030,000 \$ 1,386,184	ь	(356,184)	69	6,060,119	ω	7,693,614 \$ (1,633,495)	\$,633,495)	↔	\$ 1,379,657	21.85%
FY20	υ	4,892,328	€9	5,359,609	↔	FY20 \$ 4,892,328 \$ 5,359,609 \$ (467,281)	€	1,030,000	↔	954,348	↔	75,652	ь	5,922,328	€9	\$ 6,313,957 \$		(391,629)	υ	314,312	5.24%
FY19	↔	\$ 4,627,000 \$ 5,030,119 \$	69	5,030,119	€9	(403,119)	↔	850,000	€9	969,526	€9	(119,526)	υĐ	5,477,000 \$ 5,999,645	€9	5,999,645	ь	(522,645)	€9	431,263	7.74%
FY18	↔	\$ 4,627,000 \$ 4,706,190 \$	₩	4,706,190	₩	(79,190)	မာ	8 000'058	↔	862,192	⇔	(12,192)	↔	5,477,000	↔	\$ 5,568,382 \$ (91,382)	ω	(91,382)	မှာ	\$ 127,314 2.34%	2.34%
FY17 \$	49	\$ 4,300,600 \$ 4,611,733 \$	↔	4,611,733	မှ	(311,133)	υ	760,000	↔	829,335	€9	(69,335)	↔	5,060,600	ω	\$ 5,441,068 \$	69	(380,468)	69	328,227	6.42%
FY16	↔	\$ 3,930,600 \$ 4,412,267 \$	€9	4,412,267	↔		↔	1,064,000 \$	↔	700,574 \$	↔	363,426	↔	\$ 4,994,600 \$ 5,112,841 \$	↔	5,112,841		(118,241)			
* Estimal	ted	* Estimated Figures -			Ē	FY23 franklin co Received approx. \$400,000 more Local Option Sales Tax than jurisdiction was due.	Rec	eived app	Š.	\$400,000 n	nore	Local Option	Sal	es Tax than	juri	sdiction was	o du	ď			
The State	e ha	s been, slo	W	reducing th	ie Ci	The State has been, slowly reducing the City of Decherds LOST as it can, Franklin County is still about \$100,000 due back, should be resolved by Oct 2024	SLO	ST as it ca	E, F	ranklin Cou	ant	is still about \$	100	,000 due ba	상	should be r	esol	ved by Oct 2	2024		

Franklin County, TN Government Schedule of Debt Payments for Fiscal Year 2024-2025

GO Bonds			Amount		Principal	Interest	Total Debt	
		Authorized &	Outstanding	Payment	Due In	Due in	Service for	
	Loan Name	Unissued	at 6/30/24	Fund	FY 2024-25	FY 2024-25	FY 2024-25	
	Jail Expansion Bond & Misc. Equip Dec 2017	1	\$ 5,070,000	Gen. Debt	\$ 470,000 \$	198,700 \$	668,700	
	Jail Expansion Bond Series June 2017	1	5,260,000	Gen. Debt	575,000	175,100	750,100	
	Judicial Ctr Refund 1 Bonds - Series 2017		975,000	Gen. Debt	55,000	31,206	86,206	
	County TRANE Efficiency Bonds 2023		3,820,000	Gen. Debt	120,000	171,550	291,550	
	School GO Bond - Series 2019	1	42,740,000	Gen. Debt - Educ	1,470,000	1,486,769	2,956,769	
	*CON 12YR for Jail Expansion - Series 2019		1,245,000	Gen Debt	160,000	36,479	196,479	
	*CON 10YR for Hwy Equip - Series 2021	4	260,000	Hwy Fund	30,000	3,409	33,409	
1000	TOTAL GO BONDS \$		\$ 59,370,000		\$ 2,880,000 \$	2,103,212 \$	4,983,212	
State LESI L	School FESI 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					Debt Service By Function	By Function	
		* 2,850,000 \$	Interest 2,099,804 \$	Total 4,949,804		Principal	Interest	Total
	d **Closing Fund	0	0	0	Public Safety \$	901	1,814 \$	1,931,715
	General Fund	0	0	0	Public Health	30,691		43,666
	Highway/Public Works Fund	30,000	3,409	33,409		3,448	1,498,841	3,142,289
	School GP Fund	3,448	0,	185,520	Highway	2,408		51,062
	School Federal Projects Fund				Administration	0		0
		\$ 3,053,448	\$ 2,115,284 \$	5,168,732	₩	3,053,448 \$	2,115,284 \$	5,168,732
	Notes:					Per Capita Debt Ratios 2022	ot Ratios 2022	
					O/S Debt		\$1,406,25	
	New Debt - School EES! Loan & County TRANE Bond	ANE Bond			Gross Direct Debt	and the teat that the tab tab tab the tab part may are upon the table of	1,406,25	
					Net Direct Debt		1,326,54	
					Total Net Overlapping Debt)ebt	282.90	
					Overall Net Debt		1,609.44	
	Population (Source: US Bureau of Census)					Debt Ratios 2022	ios 2022	
		Franklin Co	Tennessee					Est, Actual Value
	2017 US Census	41,623	6,714,748		O/S Debt To		3.72%	1.00%
	2018 US Census		6,778,180		Net Direct Debt to		3.51%	%00'56
	2019 US Census		6,830,325		Total Net Overlapping Debt to		75.00%	20.00%
		42,839	6,925,619		Overall Net Debt to	Overall Net Debt to	.26%	1.15%
	2021 US Census	43,247	6,968,351					
	2022 US Census	43,942	7,051,339		Current Financial Rating Aa2 (Moody's Rating	ting Aa2 (Moody's Ra	ating	
	2023 US Census - Estimated	44,654	7,126,489					

Schedule of Budgeted Debt Payments Fiscal Year 2024/25 Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	T	otal Payment	Debt Type
***************************************	•••••••••••••••••••••••••••••••••••••••	\$ _	\$ _	\$		
11/1/2024	School Series 2019	\$ =	\$ 743,384	\$	743,384	GO Bond
11/1/2024	Co TRANE 2023 Bond	\$ *	\$ 85,775	\$	85,775	15 YR GO Bond
12/1/2024	Jail Bonds 12/17 Series	\$ _	\$ 99,350	\$	99,350	GO Bond
12/1/2024	Jail Bonds 6/17 Series	\$ _	\$ 87,550	\$	87,550	GO Bond
12/1/2024	Jud Ctr 1 Refund 17 Series	\$ _	\$ 15,603	\$	15,603	GO Bond
12/1/2024	Jail Expansion 2019 Series	\$ -	\$ 18,239	\$	18,239	12 YR Capital Note
5/1/2025	School Series 2019	\$ 1,470,000	\$ 743,384	\$	2,213,384	GO Bond
5/1/2025	Co TRANE 2023 Bond	\$ 120,000	\$ 85,775	\$	205,775	15 YR GO Bond
6/1/2025	Jail Bonds 12/17 Series	\$ 470,000	\$ 99,350	\$	569,350	GO Bond
6/1/2025	Jail Bonds 6/17 Series	\$ 575,000	\$ 87,550	\$	662,550	GO Bond
6/1/2025	Jud Ctr 1 Refund 17 Series	\$ 55,000	\$ 15,603	\$	70,603	GO Bond
6/1/2025	Jail Expansion 2019 Series	\$ 160,000	\$ 18,239	\$	178,239	12 YR Capital Note
	Total Gen Debt	\$ 2,850,000	\$ 2,099,804	\$	4,949,804	

Highway Fund # 131

Date of Paymen	Description	F	Principal	Interest	To	otal Payment	Bond Type
11/1/2024	Hwy Equip Note 2021	\$	-	\$ 1,704	\$	1,704	10 YR Capital Note
5/1/2025	Hwy Equip Note 2021	\$	30,000	\$ 1,704	<u> </u>	31,704	10 YR Capital Note
	Total Highway	\$	30,000	\$ 3,409	\$	33,409	

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

SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
SI Loan - TRANE/Excel	\$	14,454	\$ 1,006	\$	15,460	Other Loan State EESI
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		 2022-2023	2023-2024		2023-2024		2024-2025
		Actual	Amended		Estimated	L	Budgeted
101	County General Revenues						
40000	Local Taxes	\$ 13,659,186	\$ 16,528,344	\$	16,514,405	\$	17,543,932
41000	Licenses & Permits	210,123	296,500		300,275		324,000
42000	Fines, Forfeitures & Penalties	169,422	195,200		168,055		170,925
43000	Charges for Current Services	444,691	378,850		350,720		350,770
44000	Other Local Revenues	264,937	274,649		240,851		207,150
45000	Fees Received from County Officials	1,981,644	2,287,000		2,250,005		2,250,600
46000	State of Tennessee	2,531,183	3,609,142		3,603,039		3,576,365
47000	Federal Government	704,233	2,917,981		2,731,512		4,697,658
48000	Other Government & Citizens	329,773	474,810		393,265		271,000
49000	Other Sources	123,626	164,635		164,635		10,606
Tot	tal Co General Fund Revenue Category Summary	\$ 20,418,818	\$ 27,127,110	\$	26,716,762	\$	29,403,006
101	County General Expenditures General Government						
51100	County Commission	\$ 251,193	\$ 307,177	\$	281,170	\$	273,390
51220	Beer Board	416	1,375		1,375		1,375
51300	County Mayor	203,492	212,969		206,853		227,282
51400	County Attorney	18,000	18,000		18,000		18,000
51500	Election Commission	287,043	792,830		764,545		368,585
51600	Register of Deeds	369,913	415,961		394,713		442,755
51720	Planning	198,219	224,517		205,347		241,784
51800	County Buildings	1,424,136	1,691,120		1,564,205		1,712,487
51900	Other General Administration - IT	178,043	193,150		192,575		337,650
51910	Preservation of Records	973	6,649		1,216		5,434
	Finance						
52300	Property Assessor	573,328	629,144		588,513		723,597
52400	County Trustee	351,884	388,746		382,800		425,599
52500	County Clerk	518,982	638,720		593,775		752,759
52900	Finance Department	769,289	972,980		969,471		1,030,225
	Administration of Justice						
53100	Circuit Court	1,013,626	1,109,776	_	1,094,107		1,174,941
53300	General Sessions Court	328,379	356,734		345,156		370,846
53330	Drug Court Program	94,038	-		-		
53400	Chancery Court	246,972	281,316		277,785		355,000
53500	Juvenile Court	142,702	154,134		149,778		159,307
53700	Judicial Commissioners	251,924	301,226		290,814		314,375
53900	Other Administration of Justice	289,545	283,263		240,484		235,018

		2022-2023	2023-2024	2023-2024	2024-2025
		Actual	Amended	Estimated	Budgeted
53910	Probation Services	164,455	191,410	189,719	200,370
53920	Courtroom Security	-	80,876	80,876	-
53930	Victims Assistance Programs	-	_		25,000
	Public Safety				
54110	Sheriff's Department	4,226,474	5,481,655	5,343,977	5,404,227
54160	Administration of the Sex Offender	22,366	25,718	21,702	29,475
54210	Jail	2,888,877	3,462,343	3,425,229	3,660,647
54230	Community Reentry Program	300,648	249,727	239,568	253,64
54240	Juvenile Services	16,055	50,500	50,500	50,500
54410	Civil Defense	162,588	200,808	196,183	207,184
54420	Rescue Squad	34,129	58,981	18,663	43,000
54490	Consolidated Communications	850,966	1,113,325	1,102,131	1,176,28
54610	County Coroner	32,304	57,500	27,500	57,50
54710	Public Safety Grants	57,926	1,374,183	1,367,517	844,90
54900	Other Public Safety Grants	37,950	90,719	69,700	
	Public Health & Welfare				
55110	Local Health Center	34,917	38,392	32,411	39,34
55120	Rabies & Animal Control	247,745	345,082	323,833	361,10
55130	Ambulance Service	-	600,000	600,000	600,000
55190	Other Local Health Services	70,637	111,120	85,240	175,92
55390	Appropriation to State	29,946	29,946	29,946	30,64
55510	General Welfare Assistance	17,775	17,775	17,775	17,77
55731	Litter Control	103,934	124,073	105,717	125,83
55739	Other Waste Collections	49,573	56,083	53,281	57,50
	Social, Cultural & Recreational				
56300	Senior Citizen's Assistance	46,409	37,500	37,500	40,65
56700	Parks and Fair Boards	41,122	53,274	51,734	93,89
	Agricultural & Natural Resources				
57100	Agriculture Extension	127,290	149,605	148,803	224,72
57500	Soil Conservation	91,555	120,146	109,609	129,42
	Other Operations	-			
58120	Industrial Development	42,085	77,925	56,802	136,16
58190	Other Economic & Community Development	89,535	433,297	388,657	213,07
58220	Airport	1,000	274,954	125,000	150,00
58300	Veterans Services	96,884	137,246	117,764	125,14
58400	Other Charges	924,516	1,166,267	1,150,568	1,270,03
58805	Covid-19 Grant # 5 -	-		-	
58807	Covid-19 Grant # 7 -	105,128	42,052	20,594	
58831	American Rescue Plan Act Grant # 1			-	

		2	2022-2023	2023-2024		2023-2024	1	024-2025
			Actual	Amended		Estimated		Budgeted
58833	American Rescue Plan Act Grant # 3		48,480	280,100		268,639		4,221,536
58836	American Rescue Plan Act Grant # 6		4,675,000	150,000		145,668		1,354,332
58842	American Rescue Plan Act Grant # B			152,000		27,100		248,800
90000	Capital Projects		567,582	393,560		293,686		1,059,658
	Total General Fund Department Exp Summary	\$	23,717,949	\$ 26,207,928	\$	24,886,272	\$	31,798,731
112	Crthouse/Jail Maint. Fund Revenues							
40000	Local Taxes	\$	122,012	\$ 132,000	\$	132,122	\$	127,000
1	otal Crthouse Fund Revenue Category Summary	\$	122,012	\$ 132,000	\$	132,122	\$	127,000
112	Crthouse/Jail Maintenance Expenditures							
58400	Other Charges	\$	1,228	\$ 1,450	\$	1,450	\$	1,450
99100	Transfers Out		120,000	125,000		125,000		125,000
	Total Crthouse/Jail Fund Dept Exp Summary	\$	121,228	\$ 126,450	\$	126,450	\$	126,450
115	Library Revenues							
40000	Local Taxes	\$	419,241	\$ 427,642	\$	422,760	\$	429,907
41000	Licenses & Permits		2,107	2,150		2,040		2,150
43000	Charges for Current Services		7,481	7,750		6,875		7,750
44000	Other Local Revenues		5,790	3,055		11,600	_	10,255
46000	State of Tennessee		-	-		-		
47000	Federal Government	_	1,772	3,500		3,588		3,500
48000	Other Government & Citizens		36,523	33,500		30,744		31,500
49000	Other Sources	_		-	_		_	
	Total Library Fund Revenue Category Summary	\$	472,914	\$ 477,597	\$	477,607	\$	485,062
115	Library Expenditures							
56500	Libraries	\$	408,282	\$ 477,092	\$	456,405	\$	492,202
58400	Other Charges		41,936	49,647		48,188		52,004
58831	American Rescue Plan Act Grant # 1		_	_		-		_
91150	Social, Cultural & Recreational Projects		-	-		_		
99100	Transfers Out		46,000	3,000		3,000		3,000
	Total Library Fund Department Exp Summary	\$	496,218	\$ 529,739	\$	507,593	\$	547,206

		2	2022-2023	 2023-2024	<u>_</u> :	2023-2024	_ 2	024-2025
			Actual	Amended		Estimated	E	Budgeted
116	Solid Waste Fund Revenue							
40000	Local Taxes	\$	1,844,331	\$ 3,026,967	\$	3,042,790	\$	3,015,359
41000	Licenses & Permits		13,475	17,800		17,835		12,000
43000	Charges for Current Services		144,549	174,000		178,630		229,000
44000	Other Local Revenues		222,255	210,500		212,040		175,000
46000	State of Tennessee		66,649	157,240		153,180		84,000
49000	Other Sources		1,450	1,112,328	_	1,112,330		-
	Total Solid Waste Fund Rev Category Summary	\$	2,292,709	\$ 4,698,835	\$	4,716,805	\$	3,515,359
116	Solid Waste/Sanitation Fund Expenditures							
55720	Sanitation Education/Information	\$	3,196	\$ 4,200	\$	3,400	\$	4,200
55732	Convenience Centers		350,624	446,467		438,938		454,872
55733	Transfer Stations		1,909,061	2,309,736		2,244,497		2,404,342
55770	Post-Closure Care Cost		10,815	16,170		16,170		17,000
58400	Other Charges		102,860	141,080		139,345		153,085
99100	Transfers Out		3,803	753,803	_	753,803		3,803
T	otal Solid Waste Fund Department Exp Summary	\$	2,380,359	\$ 3,671,457	\$	3,596,153	\$	3,037,302
120	Local Purpose Fund Revenue							
40000	Local Taxes	\$	1,074,809	\$ 822,663	\$	850,845	\$	854,400
41000	Licenses & Permits		24,126	24,000		22,495		22,500
49000	Other Sources					-		
Т	otal Local Purpose Fund Rev Category Summary	\$	1,098,935	\$ 846,663	\$	873,340	\$	876,900
120	Local Purpose(Rural Fire) Fund							
54310	Fire Prevention & Control	\$	587,029	\$ 763,500	\$	758,200	\$	731,000
58400	Other Charges		15,325	15,000		12,000		19,000
	Total Local Purpose Fund Dept Exp Summary	\$	602,354	\$ 778,500	\$	770,200	\$	750,000

		2	022-2023	2	2023-2024	2	2023-2024	2	024-2025
			Actual		Amended		Estimated	E	Budgeted
122	Drug Fund Revenues								
42000	Fines, Forfeitures & Penalties	\$	15,711	\$	57,475	\$	62,145	\$	17,500
43000	Charges for Current Services		_		2,500				1,200
44000	Other Local Revenues		-		42,954		42,855		20,100
47000	Federal Government		4,136		5,000				4,000
48000	Other Government & Citizens		-		500		-		200
49000	Other Sources		-		17,906		17,906		
	Total Drug Fund Revenue Category Summary	\$	19,847	\$	126,335	\$	122,906	\$	43,000
122	Drug Control Fund								
54150	Drug Enforcement	\$	30,629	\$	111,394	\$	109,489	\$	67,075
58400	Other Charges		519		900		550		900
	Total Drug Control Fund Dept Exp Summary	\$	31,148	\$	112,294	\$	110,039	\$	67,975
131	Highway Fund Revenues								
40000	Local Taxes	\$	776,682	\$	1,367,805	\$	1,367,716	\$	1,367,842
41000	Licenses & Permits		3,495		5,950		4,675		5,950
43000	Charges for Current Services		4,020		8,270		4,025		10,000
44000	Other Local Revenues		4,461		7,860		3,090		7,650
46000	State of Tennessee		3,286,673		4,690,211		4,570,211		4,758,342
47000	Federal Government		-				-		140,000
48000	Other Governments		-		-		-		
49000	Other Sources		8,610		_			L	
	Total Highway Fund Revenue Category Summary	\$	4,083,941	\$	6,080,096	\$	5,949,717	\$	6,289,784
131	Highway Fund Expenditures								
61000	Administration	\$	354,294	\$	427,746	\$	411,641	\$	448,755
62000	Highway & Bridge Maintenance		970,440		1,166,130		1,063,954		1,354,305
63100	Operation & Maintenance of Equipment		339,397		359,471		320,693		354,293
63400	Quarry Operations		327,605		417,938		359,595		421,028
65000	Other Charges		208,727		242,857		195,572		302,050
68000	Capital Outlay		2,595,993		3,763,790		2,817,322		3,849,282
82100	Principal on Debt		48,232		30,000		30,000		30,000
82200	Interest on Debt		5,260		3,802		3,802		3,410
99100	Transfers Out	_	63,803		3,803		3,803		3,803
	Total Highway Fund Department Exp Summary	\$	4,913,751	\$	6,415,537	\$	5,206,381	\$	6,766,925

		2	2022-2023	2023-2024		2023-2024	1	2024-2025
			Actual	Amended		Estimated		Budgeted
141	School General Fund Revenues							
40000	Local Taxes	\$	19,419,009	\$ 18,438,500	\$	18,107,338	\$	18,494,381
41000	Licenses & Permits		61,104	62,160		62,160		62,160
43000	Charges for Current Services		225,875	305,000		305,000		305,000
44000	Other Local Revenue		291,683	152,056		152,056		126,756
46000	State of Tennessee		29,946,427	37,622,974		37,637,156		34,854,099
47000	Federal Government		690,936	900,956		900,956		179,510
48000	Other Government & Citizens		62,719	64,256		41,741		
49000	Other Sources		-	•		_		
	Total School Gen Fund Rev Category Summary	\$	50,697,753	\$ 57,545,902	\$	57,206,407	\$	54,021,906
141	School General Fund Expenditures							
	Instruction							
71100	Regular Instruction	\$	21,891,490	\$ 23,653,761	\$	22,880,042	\$	24,740,802
71150	Alternative School		219,677	240,675		219,141	_	215,692
71200	Special Education Program		3,511,955	4,420,309		4,420,309		4,563,447
71300	Vocational Education Program		1,550,569	3,813,098		3,760,564		2,144,563
71400	Student Body Education Prog		554,051	829,845		829,845		806,099
71600	Adult Educ Program		-	-		-		
	Support							
72110	Attendance	\$	217,223	\$ 243,742	\$	243,617	\$	251,831
72120	Health Services		602,736	688,607		671,469		727,275
72130	Other Support Services		1,398,720	1,672,299		1,621,965		1,437,517
72210	Regular Instruction		1,414,942	1,601,717		1,558,826		1,591,197
72220	Special Educ Program		792,819	864,356		864,356		920,712
72230	Vocational Educ Prog		135,222	180,154		180,021		157,069
72250	Technology Department		1,268,232	1,361,798		1,358,653	_	1,188,363
72290	Other Programs (OPEB ARC)		220,196	295,590		265,865		210,000
72310	Board of Education		1,079,136	1,359,270		1,359,323		1,382,993
72320	Director of Schools		355,713	474,106	_	459,116		480,831
72410	Office of Principals		2,677,419	2,937,386		2,892,457		3,091,273
72510	Fiscal Services		11,561	11,561		11,561		11,561
72520	Human Resources		269,381	297,027		290,654		322,403
72610	Operation of Plant		3,467,244	3,993,563		3,795,305		3,792,978
72620	Maintenance of Plant		1,149,270	2,230,169		2,125,160		2,086,521
72710	Transportation		2,836,423	3,199,562		3,184,726		3,472,570
72810	Central & Other		118,828	288,216		288,216		142,403
	Non-Instructional							
73100	Food Service	\$	12,601	\$ 8,634	\$	8,634	\$	158
73300	Community Services		882,783	1,568,231		1,568,231		633,021
73400	Early Childhood Education		922,371	971,155		1,241,157		1,119,253

		2022-2023		2023-2024	2023-2024	L	2024-2025
		Actual		Amended	Estimated		Budgeted
	Capital Outlay & Debt Service						
76100	Capital Outlay	\$ 1,223,384	\$	1,972,213	\$ 1,972,213	\$	750,000
76901	Covid-19 Expenditures			-	-		
82130	Principal Debt Service			173,448	-		174,000
82230	Interest Debt Service	-		12,072	-		12,108
99100	Transfers Out	3,621,043		-	-	L	•
	Total School Gen Fund Exp Summary	\$ 52,404,989	\$	59,362,565	\$ 58,071,428	\$	56,426,480
142	Federal Projects Fund Revenues			Original	Amended		
47000	Federal Government	\$ 8,927,834	\$	3,574,098	\$ 12,158,980	\$	3,316,869
49000	Other Sources	-		_	_		-
	Total Federal Projects Revenue Summary	8,927,834		3,574,098	12,158,980		3,316,869
142	Federal Projects Fund Expenditures						
	Instruction		_	Original	Amended		1 0 1 0 0 0 0
71100	Regular Instruction Program	\$ 2,849,298	\$	1,427,552	\$ 2,630,508	\$	1,212,099
71200	Special Education Program	1,301,764	-	1,118,372	1,520,188	H	1,058,900
71300	Vocational Education Program	90,506		113,942	123,696		71,165
70400	Support Services	000,000	H			-	
72120	Health Services	260,022		405 442	579,288		202,571
72130	Other Student Support	247,004 1,040,967		185,413 333,581	1,527,062		330,524
72210	Regular Instruction Program	532,673		216,359	361,191		247,825
72220 72230	Special Education Program Vocational Education Program	4,279		210,008	3,738		5,000
72610	Operation of Plant	1,952,959			770,430		- 0,000
72620	Maintenance of Plant	116,096			32,693		
72710	Transportation	314,268		178,879	180,223		188,786
73100	Food Service	017,200 -			.50,220		. 35,1 30
76100	Regular Capital Outlay	161,090		_	4,491,309		_
13100	Other Uses	.51,000			., ,		
99100	Transfers Out	-		-	_		
		9 970 026		2 574 000	12 220 226		3,316,869
	Total Federal Projects Expenditures Summary	8,870,926		3,574,098		12,220,326	12,220,326

		2	2022-2023	:	2023-2024	2023-2024	2	024-2025
			Actual		Amended	Estimated		Budgeted
143	Centralized Cafeteria Fund Revenues				Original	Amended		
43000	Charges for Current Services	\$	572,938	\$	680,472	\$ 680,472	\$	236,592
44000	Other Local Revenue		86,706		60,455	60,455		52,541
46000	State of Tennessee		28,045		-	-		_
47000	Federal Government		3,234,353		3,319,155	3,319,155		3,967,349
48000	Other Sources		5,611		-	_		
	Total Centralized Cafeteria Revenue Summary	\$	3,927,653	\$	4,060,082	\$ 4,060,082	\$	4,256,482
143	Centralized Cafeteria Fund Expenditures				Original	Amended		
73100	Food Service	\$	3,553,323	\$	4,060,082	\$ 4,060,082	\$	4,256,482
	Total Centralized Cafeteria Dept Exp Summary	\$	3,553,323	\$	4,060,082	\$ 4,060,082	\$	4,256,482
151	General Debt Service Fund Revenues							
40000	Local Taxes	\$	5,677,527	\$	4,838,972	\$ 4,818,755	\$	4,016,526
41000	Licenses & Permits		14,221		13,000	12,035	-	12,035
44000	Other Local Revenues		1,007,161		1,505,000	1,508,000		1,400,000
48000	Other Governments & Citizens		-	_	-	-	_	185,520
49000	Other Sources		120,000		875,000	875,000	_	125,000
	Total Gen Debt Service Rev Category Summary	\$	6,818,909	\$	7,231,972	\$ 7,213,790	\$	5,739,081
151	General Government Debt Service							
82100	Principal on Debt	\$	3,275,000	\$	3,110,000	\$ 3,110,000	\$	3,023,448
82200	Interest on Debt		2,144,483		2,093,178	2,093,177		2,111,880
82300	Other Debt Charges		95,180		106,100	105,650		105,200
99000	Other Uses				750,000	750,000		<u>-</u>
	Total General Debt Service Fund Exp Summary	\$	5,514,663	\$	6,059,278	\$ 6,058,827	\$	5,240,528

	seneral Fund # 101		1					
und #10 Account	Account Description	2022-2023	2023	3-2024	2023	-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Am	ended	Estir	nated	Proposed	
. 41	100		-		-			
	d Revenues and Other Sources		1					
40100	County Property Taxes							
40110	Current Property Tax	\$ 12,076,722	\$ 14	4,905,016	\$ 14	4,834,130	\$ 15,855,457	Represents \$0.9589
40120	Trustee's Collections - Prior Year	213,267	'	175,000		172,670	175,000	
40125	Trustee's Collections - Benkruptcy	139	-	300		445	500	
	Circuit/Clerk & Master Collections - Prior Year	200,592		201,000		283,235	285,000	
	Interest and Penalty	41,763	_	45,000		39,355	40,000	
	Payments in Lieu of Taxes - TVA	4,086		4,200		4,055	4,100	
	Payments in Lieu of Taxes - Local Utilities	41,376	_	46,500		48,585	49,000 37,000	
	Payments in Lieu of Taxes - Other	15,575		37,000		37,006	37,000	
	COUNTY LOCAL OPTION TAXES	94,952		110,000		109,500	110,000	
	Litigation Tax - General Business Tax	589,807	-	590,000		583,060	585,000	
	Mixed Drink Tax - Local	60,676	-	62,000		62,352	62,500	
	STATUTORY LOCAL TAXES	00,070		02,000		OL,DOZ	01,000	
	Bank Excise Tax	88,067	1	113,877		113,890	114,000	
	Wholesale Beer Tax	231,784		238,000		225,762	226,000	
	Other Statutory Local Taxes	380		450		360	375	
	TOTAL LOCAL TAXES	\$ 13,659,186		6,528,344	\$ 16	6,514,405	\$ 17,543,932	
	TOTAL LOUAL TAKES	9 13,033,100	1	0,020,044	- 10	- COP T T C C	11,040,032	
41000	LICENSES AND PERMITS		1					
	Licenses		1					
	Cable TV Franchise	\$ 63,845	\$	60,000	\$	66,960	\$ 68,000	
	Permits			,,		*		
	Beer Permits	3,363		4,000		3,315	4,000	
	Building Permits	116,145	-	230,000		230,000	250,000	
	Other Permits	26,770		2,500			2,000	
	TOTAL LICENSES AND PERMITS	\$ 210,123	s	296,500	\$	300,275	\$ 324,000	
42000	FINES, FORFEITURES AND PENALTIES							
	Circuit Court							
42110	Fines	\$ 1,677	\$	700	\$	380	\$ 500	
42120	Officers Costs	19,731		17,000		12,760	13,000	
42141	Drug Court Fees	1,705		2,000		1,470	1,500	
42150	Jail Fees	6,241		2,500		2,265	2,500	
42180	DUI Treatment Fines	1,246		1,250		660	700	
42190	Data Entry Fee - Circuit Court	1,920		2,100		2,440	2,500	
42191	Courtroom Security Fee	94		150		85	100	
42192	Victims Assistance Assessments	2,257		2,600		1,560	2,000	
42300	General Sessions Court		1					
	Fines	13,076		26,500		23,065	23,100	
	Fines for Littering	48	-	50		50	50	
42320	Officers Costs	49,743		55,500		55,540	55,600	
	Game and Fish Fines	678		1,000		1,190	1,200	
	Drug Court Fees	7,157		9,000		5,905	5,900	
	Jail Fees	14,898	-	20,000		14,660	14,700	
	DUI Treatment Fines	5,947		8,000		4,075	4,075	
	Data Entry Fee - General Sessions Court	8,385		9,200		9,380	9,400	
	Courtroom Security Fee	962	-	1,150		1,130	1,150	
	Victims Assistance Assessments	20,644	1	24,500		21,580	23,000	
	Juvenile Court	200	1	500		045	050	
	Fines	265		500		815	850 2 500	
	Officers Costs	2,782		3,200 2,500		2,505 1,690	2,500 1,700	
	Data Entry Fee - Juvenile Court	1,556	1	2,500		1,690	1,700	
	Courtroom Security Fee - Juvenile Court	<u> </u>	1	อบ			50	
	Chancery Court Officers Costs	190	1	700		240	250	
	Data Entry Fee - Chancery Court	4,820	-	4,200		4,610	4,600	
	Other Courts - In County	4,020	1	7,200		7,010	4,000	
	Drug Court Fees	2,520	1					
	Other Fines, Forfeitures & Penalties	880	_	850				
,2000	TOTAL FINES, FORFEITURES & PENALTIES			195,200	e	168,055		
	TOTAL FINES, FURFEITURES & PENALTIES	\$ 169,422	1	199,200	*	100,000	w 1/0,925	
43000	CHARGES FOR CURRENT SERVICES		1					
	General Service Charges		1					
	Other General Service Charges	\$ 113,217	\$	70,000	\$	78,500	\$ 78,500	State Contract Litter St. Routes
43300		110,217	Ť	. 0,000	*	. 0,000	, 0,000	
	Copy Fees	\$.	\$	50	\$	-	\$ 50	
	Greenbelt Application Late		Ť	100	•	100	100	
	Telephone Commissions	63,765	1	70,000		45,650	45,000	Inmate Phones
	Additional Fees - Titling and Registration	35,333		40,000		32,850	33,000	
	Data Processing Fees - Registration	16,302		19,000		14,960	15,000	
	Probation Fees	159,149		160,000		159,550	160,000	
	Data Processing Fees - Sheriff	2,804		3,000		3,040	3,050	
.0004	Sex Offender Registration Fee - Sheriff	7,200		8,000		7,150	7,150	

d #10	eneral Fund # 101									
	Account Description		2022-2023		2023-2024		2023-2024		2024-2025	FURTHER EXPLANATION
No.			Actual		Amended		Estimated		Proposed	
		_		\vdash		-		_		
	Data Processing Fees - County Clerk	_	42,835		4,500	_	4,500		4,500	
	Vehicle Insurance Coverage & Reinstatement Fees		4,086	_	4,200	-	4,420	<u> </u>	4,420	
43990	Other Charges For Services		-		-	.		-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$	444,691	\$	378,850	\$	350,720	\$	350,770	
44000	OTHER LOCAL REVENUES							-		
	Recurring Items	_								
	Investment Income	\$	80,770	\$	130,000	5	117,485	\$	115,000	
	Lease/Rentals	1	40,125	Ť	40,000	1	41,875	Ė	42,000	SCHRA, TN Rehab, TN Environ
	Commissary Sales		20,916		26,000		19,060		19,500	Sheriff Commissary
	Sale of Maps		25		50		-		50	
44145	Sale of Recycled Materials				1,000				100	
44170	Miscellaneous Refunds		67,540		13,400	_	6,410		7,500	St Inmate
44500	Nonrecurring Items					_		┞—		
44530	Sale of Equipment	_		_	250	-	-	_	-	
	Sale of Property			_	22,160		21,910	-		
	Contributions and Gifts	_	2,565		10,231		13,231	-	3,000	Hardward Least State Communication of the Communica
	Other Local Revenues	_	38,264		10,808		7,000	-	20,000	Unclaimed Property, Misc & Ins Dividend
	Other Local Revenues - Beach		565 2.670		400 5,000		460 400		-	
	Other Local Revenues - Food Truck Friday	_	2,670 50		5,000		400			
	Other Local Revenues - Farmers Mkt Other Local Revenues - SMTAP	_	11,205		15,000		12,990	\vdash	-	Pavilion Receipts
	Other Local Revenues - SMTAP Other Local Revenues - Project Preservation	_	242		15,000		30		- :	Project Preservation Receipts
	Other Local Revenues - Project Preservation Other Local Revenues - Fair		- 242		- 50		- 50			Fair Receipts
44980		\$	264,937	s	274,649	s	240,851	s	207,150	
	TOTAL OTHER LOCAL REVENUES	13	204,937	-	£14,049	,	240,001	-	201,100	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					i				
	Fees in Lieu of Salary									
	County Clerk	\$	439,885	\$	475,000	\$	460,000	\$	460,000	
	Circuit Court Clerk	1	152,154	1	160,000	Ť	140,000	Ť	140,000	
	General Sessions Court Clerk		220,106		230,000		234,000		234,000	
	Clerk and Master		141,824		155,000		155,000		155,000	
45560	Juvenile Court Clerk		27,128		30,000		32,350		32,350	
45580	Register		256,240		250,000		227,600		228,000	
45590	Sheriff		18,808		22,000		22,215		22,250	
45610	Trustee		725,499	_	965,000	_	978,840	_	979,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$	1,981,644	\$	2,287,000	\$	2,250,005	\$	2,250,600	
46000	STATE OF TENNESSEE									
46100	General Government Grants									
46110	Juvenile Services Program	\$	9,000	\$	9,000	\$	9,000	\$	9,000	
	Other General Government Grants		912			_	-			Fair & Proj Preservation
46210	Law Enforcement Training Program	_	31,200		30,400	_	30,400		30,400	
	School Resource Officers Grants	_			825,000	-	825,000	-	825,000	SRO Grant
	Other Public Safety Grants	-	4,562	-	-	-	04005	-	475.000	
	Health Department Programs	-	70,331		86,065		84,095	_	175,000	DGA Contract (100%)
	Public Works Grants		12,895		13,000		13,000		13 000	about 20%
	Litter Program		12,895		13,000		13,000		13,000	asout 2076
	Other State Revenues		8,436		8,500		9,400		9,400	Co Clerk fee reserved for equipment/supplies
	Vehicle Certificate of Title Fees Alcoholic Beverage Tax	_	118,181		125,000		119,675		120,000	SO STOLE TOO LOSGIAND FOL OF OTHER HEADINGS ON STOLE AND LOSGIAND FOR STOLE AND LOSGIAND FO
	Opioid Settlement Funds		316,074		191,549		191,549		211,401	
	State Revenue Sharing - TVA		1,384,583		1,410,884		1,410,880		1,410,000	TVA
	State Revenue Sharing - Telecommunications		67,019		68,000		66,635		67,000	
	State Shared Sports Gaming		40,060		45,400		44,650		45,000	
	Contracted Prisoner Boarding		449,688		640,000		643,107		645,000	
	Registrar's Salary Supplement		15,164		15,170		15,164		15,164	
	Other State Grants				80,876		80,876			Admin Court Security Grant 100%
	Other State Revenues - InvestPrep Grant				59,298		59,298		34	Invest Prep Grant (70/30) ID Board
	Other State Revenues		3,078		1,000		310		1,000	
	TOTAL STATE OF TENNESSEE	\$	2,531,183	\$	3,609,142	\$	3,603,039	\$	3,576,365	
	FEDERAL GOVERNMENT									
	Federal Through State	-			407.000		400 500		00 540	TOAT Almost ADO 500 257 10 0 0% D
	Appalachian Regional Commission	\$	44.00-	\$	185,899	\$	168,528	\$		TCAT Airport ARC \$92,357.42 & Site Dev \$93,542
	Civil Defense Reimbursement		41,931		38,850		39,921	-	38,850	Homolond Society Coast 4000/
	Homeland Security Grants	_	37,730		41,931		41,931			Homeland Security Grant 100%
	Covid-19 Grant # 5 - Airport	-	8,700		9,000		9,000		-	Airport Grant
	COVID-19 Grant B - Jail ETSU	_	105,128		42,042		42,042		3 422 063	Jail ETSU Health Grant
47403	American Rescue Plan Act Grant #3 - TDEC	_			315,000		315,000		3,422,963	TDEC Grant Health ARPA Grant
47	American Rescue Plan Act Grant B - Health			_			-		152,000	
	Other Federal through State		170,773		2,161,897		2,001,943	L	977,428	Impaired Drivers \$20K
47590	Other Federal through State		170,773		2,161,897		2,001,943		977,428	Impaired Drivers \$20K

	County, TN eneral Fund # 101									
und #10	1									
	Account Description	2	022-2023		2023-2024		2023-2024		2024-2025	FURTHER EXPLANATION
No.			Actual	_	Amended	_	Estimated		Proposed	
_				-		⊢		\vdash		
47902	American Rescue Plan Act Grant #7 - LATCF		-	1_	50,000		50,000		-	LATCF
47903	American Rescue Plan Act Grant #C - Airport		-		22,000		21,784		-	Airport ARPA Grant
		ı								
47990	Other Direct Federal Revenue	_	337,097	-	48,488	<u> </u>	38,488	\vdash	10,000	Inmate Social Sec/ PRYR EMA BJA & Meth OT
	TOTAL FEDERAL GOVERNMENT	\$	704,233	\$	2,917,981	\$	2,731,512	\$	4,697,658	
						_		_		
48000	OTHER GOVERNMENTS & CITIZENS					_				
48100	Other Governments									
48130	Contributions	\$	281,985	\$	160,210	\$	91,775	\$	85,000	E-911, Cities PPA, Animal Control, VTAID
48600	Citizens & Groups									
48610	Donations	\$	47,746	\$	36,529	\$	24,529	\$	50,000	VTAID, Proj Presv. Anim Ctrl Cities
48990	Other		42		50,000		48,891		50,000	BOE for SRO, Cell Phones/Software, Beer Fines
	Opioid Settlement Funds - Past				228,071		228,071		86,000	Food Cty
10001		\$	329,773		474,810	s	393,265		271,000	
	TOTAL OTHER GOVERNMENTS & CITIZENS	-	329,113	1	474,010	-	383,203	1	271,000	
-		\$	20 205 402		26,962,476	s	26,552,127	\$	29,392,400	
	TOTAL ESTIMATED REVENUES	1,	20,295,192	\$	26,962,476	-	20,332,127	1	29,392,400	
						—				
	OTHER SOURCES		40.00		454.000		451555			
49600	Proceeds From Sale of Capital Assets	\$	10,020	\$	154,029	\$	154,029	3	-	
49800	Transfers In		113,606		10,606		10,606		10,606	Library \$3K, Hwy \$3,803 & Solid Waste \$3,803
-0000		s	123,626	5		5	164,635	e	10,606	
	TOTAL OTHER SOURCES	3	123,626	,	164,635	,	104,035	ů	10,000	
			00 440 040		07 407 440		20 740 700		20 402 000	
	TOTAL EST. REVENUES & OTHER SOURCES	\$	20,418,818	\$	27,127,110	\$	26,716,762	\$	29,403,006	
		-		-		-		-		
_		-						-		
	1 Expenditures									COL
	COUNTY COMMISSION						70.150		70.000	COL
191	Board & Committee Fees	\$	70,103		73,000	_	70,150		73,000	
	Total Salary Expense	\$	70,103	\$	73,000	\$	70,150	\$	73,000	
201	Social Security		4,062		4,200		4,170		4,100	
204	Pensions		377		410		380		410	
207	Medical Insurance		392		600		260		700	
210	Unemployment Compensation		2		15		2		21	
	Employer Medicare Liability		1.014		1,059		1,015		1,059	
	Total Benefit Expense	\$	5,847	5	6,284	\$	5,827	s	6,290	
205	Audit Services		17,965	1	19,500	-	19,500		20,500	Based on Census Data
			12,961		13,000		13,000		13,500	SCTDD, TCCA, TCSA & SCHRA
	Dues & Memberships		3,872		4,500		4,030		4,100	KMBS Copier Lease
	Operating Lease Payments		2,520		15,000		5,300		15.000	TAMES GOVER LOSS
	Legal Services			1		\vdash		_	11,000	Same Baimhumad through Crants
332	Legal Notices, Recording, & Court Cost	_	5,858	-	11,000	-	6,300	-	11,000	Some Reimbursed through Grants
						ı		1		Per diems, Mileage & Lodging, Etc
355	Travel	_	4,706	_	5,000	<u> </u>	3,520	_	5,000	**New Co Comm Requirements**
399	Other Contracted Services		5,550	_	5,000	_	4,500	_	5,000	Meeting Manager & Misc
	Total Contract Expense	\$	53,432	\$	73,000	\$	56,150	\$	74,100	
435	Office Supplies		11,966		13,000		12,020		13,000	Includes copy/printer paper for all
	Total Supply Expense	\$	11,966	\$	13,000	\$	12,020	\$	13,000	
509	Refunds		16,564		22,346		22,346		5,000	Bldg. permits, tax refunds, etc.
500			,		,,					Meeting Registrations & Contracted
						ı				In-Service Staff Development
524	In Service/Staff Development		1,200	_	2,000	_	1,375	_	2,000	
540	Tax Relief Program		82,734		85,000		82,946		85,000	
599	Other Charges		6,718		15,000		13,257		15,000	Settlement, E-911 Sign Maint & Misc
	Other Charges - DPTSP				15,583		15,583		•	
599	Other Charges - Fair		2,229		902		516		74	Franklin County Fair - Balance Carries
	Other Charges - Food Truck Friday				1,063		1,000		<u> </u>	
	Other Charges - Project Preservation		400							Project Preservation - Balance Carries
,	Total Other Expense	\$	109,845	\$	141,893	\$	137,023	\$	107,000	
		\$	251,193		307,177		281,170		273,390	
	TOTAL COUNTY COMMISSION	1	201,193	1	307,177	r	201,170	-	210,000	
	DEED BOARD									
	BEER BOARD	,	000		4 000		4.000		4 000	A.d dicion
	Legal Notices	\$	363	13	1,000	\$	1,000	Þ		Advertising State of the State of State
355	Travel	-	53		25	-	25			Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$	416	\$	1,025	\$	1,025	\$	1,025	
599	Other Charges	_		-	350	_	350			Background Checks
	Total Other Expense	5		\$	350		350		350	
	TOTAL BEER BOARD	\$	416	\$	1,375	\$	1,375	\$	1,375	
51300	COUNTY MAYOR								112 010	Elected - State Mandated
	COUNTY MAYOR County Official	\$	103,346	\$	108.513	1 2b	108.513	20	113,940	
101	County Official	\$	103,346 40.322	\$	108,513 49,774	\$	108.513 49.774	2		
101 103	County Official Assistant(s)	\$	40,322	\$	108,513 49,774	2	108.513 49,774	2	51,565	1 position FT
101 103 185	County Official Assistant(s) Educational Incentive – Other County Employees	\$	40,322	\$	49,774 -	2	49,774 -	2	51,565 -	1 position FT 1 employee
101 103 185 186	County Official Assistant(s)	\$	40,322	\$	49,774	3	49,774	2	51,565	1 position FT 1 employee

	eneral Fund # 101		-	-			
ınd #10				-	0000 0001	0004 0005	ENDTHER PVDI ANATICH
	Account Description	2022-2023	2023-2024	+	2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	+	Estimated	Proposed	
204	Parial Consider	9.395	9,86	7	9,752	10,319	
	Social Security	12,233	11,39	_	11,366	12,465	
	Pensions	102	13	_	94	134	
	Life Insurance					22,094	
	Medical Insurance	17,006	16,66	_	16,669		
	Unemployment Compensation	24	7	-	20	42	1 FT
212	Employer Medicare Liability	2,197	2,30	_	2,281	2,414	
299	Other Fringe Benefits	288	50		200	500	
	Total Benefit Expense	\$ 41,245	\$ 40,95	2 \$	40,382	\$ 47,967	
307	Communication	32	5	0	34	50	
320	Dues & Memberships	1,800	1,98	0	1,980	2,000	TACM
330	Operating Lease Payments	2,666	3,00	0	2,600	3,000	KMBS Lease Copier
	Postal Charges	98	10	0	70	100	
	Travel	444	1,00	0		1,000	Per diems, Mileage & Lodging, Etc
500	Total Contract Expense	\$ 5,040	·	_	4,684	\$ 6,150	
405		902	1,50		900	1,500	Moved from ID Board
	Gasoline			_			Micros Holli ID Doald
435	Office Supplies	1,333	2,50		550	2,500	
	Total Supply Expense			_	1,450		
508	Premium on Surety Bonds	50	5	U		50	
							Meeting Registrations & Contracted
524	In Service/Staff Development	350	75	_		750	In-Service Staff Development
599	Other Charges	1,316	2,50	0	1,750	2,500	
	Total Other Expense	\$ 1,716	\$ 3,30	0 \$	1,750	\$ 3,300	
	TOTAL COUNTY MAYOR	\$ 203,492	\$ 212,96	9 5	206.853	\$ 227,282	
	TOTAL COUNTY MAYOR	g ZU3,49Z	212,90		200,003	- ZZI,EOZ	
				-			
	COUNTY ATTORNEY						
331	Legal Services	\$ 18,000		_	18,000		\$900 Monthly Retainer
	Total Contract Expense	\$ 18,000	\$ 18,00	_	18,000	\$ 18,000	
	TOTAL COUNTY ATTORNEY	\$ 18,000	\$ 18,00	0 \$	18,000	\$ 18,000	
51500	ELECTION COMMISSION						
101	County Official	\$ 80,529	\$ 84,55	6 \$	84,556	\$ 88,784	Elected - State Mandated 5%
	Deputy	40,178	43,72	_	43,050	45.294	
		950	95		950	950	1 employee
	Educational Incentive Co. Official/Admin. Officer		•	_			
	Longevily	1,740	1,80		1,800	1,860	2 employees
	Overtime Pay	4,997	10,93	_	5,455	15,930	2 Elections this fiscal year
189	Other Salaries & Wages	13,623	18,09	_	14,220	20,675	part time
192	Election Commission	2,686	3,04	_	1,380	3,043	
193	Election Workers	37,586	35,26	0	26,850	70,520	1 Elections this fiscal year
	Total Salary Expense	\$ 182,289	\$ 198,36	0 \$	178,261	\$ 247,056	
201	Social Security	10,756	12,32	9	10,700	15,348	
204	Pensions	10.112	10,20	4	9,600	11,488	
	Life Insurance	77	9	_1	80	94	2 full time
	Medical Insurance	16,459	17,49		17,491	18,110	
		174	39	_	110	183	3 emp + election workers
	Unemployment Compensation			_			O OTHER T DISCHOIL WOLKS
	Employer Medicare Liability	2,566	2,88	_	2,530	3,590	n and a shadar to
299	Other Fringe Benefits	500	50	_	500	500	3 emp. + election workers
	Total Benefit Expense	\$ 40,644	\$ 43,89	_	41,011	\$ 49,312	
307	Communication	367	42	_	395	450	
317	Data Processing Services	20,102	18,00	2	18,002	15,677	Microvote and Embry
320	Dues & Memberships					-	TACEO
	Operating Lease Payments	3,154	3.80	0	3,800	3,800	KMBS Copier Lease
	Legal Notices, Recording, & Court Cost	18,146	25,00		25,000	25,000	PPB long ballots
	Maintenance Agreements	975	1,00		1,000	1,050	Kardveyor
	Maintenance & Repair Equipment	493	60		1,000	600	
		4,194	3,50		3,500	4,500	
	Postal Charges						
	Printing, Stationary & Forms	3,944	3,00		2,850	4,000	B. F. B. W. C. B. C. C. C.
	Travel	122	2,20	_	1,530	2,500	
399	Other Contracted Services	7,045	7,66		6,975	7,740	2 maintenance techs.
	Total Contract Expense				63,052		
435	Office Supplies	3,992	3.20	0	2,600	4,000	
	Other Supplies & Materials	1,476	1,80	0	1,625	1,800	
	Total Supply Expense			_	4,225		
	. Star Supply Experies	5,.00				.,	
		400		.	400	400	Meeting Registrations & Contracted
	In Service/Staff Development	100	10	_	100	100	In-Service Staff Development
599	Other Charges		3,68	_	1,290	1,000	Voting Machine Disposal, Notary Bonds & Misc
	Total Other Expense	\$ 100		5 \$	1,390	\$ 1,100	
799	Other Capital Outlay - ELECT	·	163,38	1	163,381	-	
	Other Capital Outlay - TECH		313,22	_	313,225	<u> </u>	Technology Grant
	Total Capital Expense	\$	\$ 476,60		476,606	\$.	
	i otal oapital sapelloo			-	764,545		
	TOTAL ELECTION COMMISSION	\$ 287,043					

	ieneral Fund # 101		-		-			
ind #10	1 Account Description	2022-2023	-	2023-2024	₽	2023-2024	2024-2025	FURTHER EXPLANATION
No.	Account Description	Actual	1	Amended	t	Estimated	Proposed	TORTHER EXI EMERITOR
NO.		Hoteui		7 a nonaba		Lountatod	Поросоц	
51600	REGISTER OF DEEDS				Ι			
101	County Official	\$ 89,477	\$	93,951	\$	93,951	\$ 98,649	Elected - State Mandated 5%
	Deputy(ies)	146,343	1	161,514		161,514	167,321	4 positions
	Educational Incentive Other County Employees	950	1	950	Г	950	3,500	4 employees
	Longevity	1,200		1,200	Г	1,200	1,200	1 employee
	Total Salary Expense		\$	257,615	\$		\$ 270,670	
201	Social Security	14,287		16,022	Т	15,630	16,831	
	Pensions	19,102		18,509		18.456	20,339	
	Life Insurance	234	1	234		234	234	
	Medical Insurance	32,918	1	39.728	t	34,982	45,275	
	Unemployment Compensation	84	1	220	t	84	85	4 empl. not incl. elected official
	Employer Medicare Liability	3,341	1	3,747	t	3,655	3,936	
	Other Fringe Benefits	800	t	800	t	800	800	
2,00		\$ 70,766	5	79,259	15		\$ 87,501	
207	1	436	ť	800	۲	800	500	
	Communication		Ͱ	24,000	₽	18,300	25,000	RIC Offeet by DD revenue
	Data Processing Services	16,995	⊢		₽			BIS - Offset by DP revenue
	Dues & Memberships	893	Ͱ	937	H	937	984	COAT(INCR), TRA, MTRA
	Operating Lease Payments	3,795	1	5,500	-	5,170	5,500	KMBS Copier & Postage Machine Lease
	Postal Charges	1,000	-	1,000	-	1,000	1,000	
355	Travel	2,164	-	3,200	-	3,200	3,500	Per diems, Mileage & Lodging, Etc
			1		1			Microfilming, Rebinding & Plat Scanning - Addin
398	Other Contracted Services	19,732		29,000	_	21,530	29,000	Thank A Veteran Program
	Total Contract Expense	\$ 45,015	\$	64,437	\$	50,937		
435	Office Supplies	5,951		8,000	L	5,940	8,000	
	Total Supply Expense	\$ 5,951	\$	8,000	\$	5,940	\$ 8,000	
	3.77		П		Г			Meeting Registrations & Contracted
524	In Service/Staff Development	1,025		1,550	L	1,380	4,500	In-Service Staff Development & Recert
	Other Charges	4,116	1	100	1	\$	100	
000	Total Other Expense	\$ 5,141	S	1,650	s	1,380	\$ 4,600	
		*	Ť	.,,	Ť			
700	Other Capital Outlay	5,070	1	5,000	L	5,000	6,500	Capital Expenses from Gov Direct Appropriation
700	Total Capital Expense	\$ 5,070	١,	5,000	\$			
	TOTAL REGISTER OF DEEDS	\$ 369,913		415,961	s			
	TOTAL REGISTER OF BEEDS	9 000,010	Ť	410,001	Ť	301,710	112,100	
	DI ANNUA A TOMBIO		1		Н			
	PLANNING & ZONING	0 04 007		40.000	١,	40.740	¢ 45.000	4 f. h store a final trans
	Assistant(s)	\$ 24,037	\$	43,660	\$		\$ 45,230	1 full time position
	Supervisor/Director	71,530	-	74,839	H	70,000	77,530	Appointed - Hourly
	Deputy	44,391	-	48,099	⊢	48,099	49,829	1 full time position
	Educational Incentive - Co. Official/Admin. Officer	950	-	950	₽	-	-	1 employee
	Educational Incentive Other County Employees	950	-	950	L	950	950	1 employee
186	Longevity	2,220	-	2,280	┡	1,200	1,200	2 employees
	Total Salary Expense	\$ 144,078	\$	170,778	\$			
201	Social Security	8,864	⊢	10,625	┡	10,115	10,871	
204	Pensions	11,574	!	10,509	L	9,500	11,109	
206	Life Insurance	125	₽-	140	L	133	140	
207	Medical Insurance	16,459		14,790	1	8,745	27,165	
210	Unemployment Compensation	82		162	1	84	64	
212	Employer Medicare Liability	2,073		2,485		2,366	2,542	
	Other Fringe Benefits	600		600		600		3 employees
	Total Benefit Expense			39,311	\$	31,543	\$ 52,492	
307	Communication	299		800		445		
	Dues and Memberships	25		145		120	150	TNAFPM
,,,,					Г			
330	Operating Lease Payments	2,390		2,590		2,580	2,590	KMBS Copier Lease
	Legal Notices, Recording & Court Cost	2,479		2,400		2,200	2,600	
	Maintenance Agreement (Software)	1,313		1,447		1,450	1,664	ESRI (GIS)
	Maintenance & Repair Vehicle			500		200	500	
	Postal Charges	800		800		300	800	
540		550			Г			Per diems, Mileage & Lodging, TNAFPM Confe
	Travel			450	1		500	Mandated Training
355	Total Contract Expense	\$ 7,306	\$	9,132	5	7,295		
355				1,000	Ť	550	1,200	Increase due to activity
			1	350	1	-	350	
425	Gasoline	418		300	t	1,500	1,500	
425 432	Gasoline Library Books/Media	- 1	1	1 500	-	1.000	1,000	
425 432	Gasoline Library Books/Media Office Supplies	- 1,383		1,500	١,		£ 2.0E0	
425 432 435	Gasoline Library Books/Media Office Supplies Total Supply Expense	- 1,383 \$ 1,801	\$	2,850	\$	2,050		Nickell Claude
425 432 435	Gasoline Library Books/Media Office Supplies	- 1,383	\$		\$		\$ 3,050 100	
425 432 435	Gasoline Library Books/Media Office Supplies Total Supply Expense	- 1,383 \$ 1,801	\$	2,850	5	2,050		Meeting Registrations & Contracted In-Service S
425 432 435 508	Gasoline Library Books/Media Office Supplies Total Supply Expense Premiums on Corporate Surety Bonds	1,383 \$ 1,801 50	\$	2,850 100	\$	2,050 100	100	Meeting Registrations & Contracted In-Service S Development ESRI/GIS, TN Mandated Training
425 432 435 508	Gasoline Library Books/Media Office Supplies Total Supply Expense Premiums on Corporate Surety Bonds In Service/Staff Development	- 1,383 \$ 1,801	\$	2,850 100	\$	2,050 100	100 500	Meeting Registrations & Contracted In-Service S Development ESRI/GIS, TN Mandated Training TNAFPM Conference
425 432 435 508	Gasoline Library Books/Media Office Supplies Total Supply Expense Premiums on Corporate Surety Bonds In Service/Staff Development Other Charges	- 1,383 \$ 1,801 50 200		2,850 100 380 100		2,050 100 100 100	500 100	Meeting Registrations & Contracted In-Service S Development ESRI/GIS, TN Mandated Training
425 432 435 508 524 599	Gasoline Library Books/Media Office Supplies Total Supply Expense Premiums on Corporate Surety Bonds In Service/Staff Development Other Charges Total Other Expense	1,383 \$ 1,801 50 200 - \$ 250		2,850 100 380 100 580		2,050 100 100 100 100 300	500 100 \$ 700	Meeting Registrations & Contracted In-Service S Development ESRI/GIS, TN Mandated Training TNAFPM Conference Notary Application Fee
425 432 435 508 524 599	Gasoline Library Books/Media Office Supplies Total Supply Expense Premiums on Corporate Surety Bonds In Service/Staff Development Other Charges Total Other Expense Other Capital Outlay	1,383 \$ 1,801 50 200 - \$ 250 5,007	\$	2,850 100 380 100 580 1,866	\$	2,050 100 100 100 100 300 1,200	500 100 \$ 700 2,000	Meeting Registrations & Contracted In-Service S Development ESRI/GIS, TN Mandated Training TNAFPM Conference
425 432 435 508 524 599	Gasoline Library Books/Media Office Supplies Total Supply Expense Premiums on Corporate Surety Bonds In Service/Staff Development Other Charges Total Other Expense	1,383 \$ 1,801 50 200 - \$ 250	\$	2,850 100 380 100 580	\$	100 100 100 100 100 300 1,200	500 100 \$ 700 2,000	Meeting Registrations & Contracted In-Service S Development ESRI/GIS, TN Mandated Training TNAFPM Conference Notary Application Fee

ounty G	eneral Fund # 101						
und #10		*****	2023-202		2023-2024	2024-2025	FURTHER EXPLANATION
	Account Description	2022-2023 Actual	2023-2026 Amended	_	Estimated	Proposed	FORTHER EXPLANATION
No.		Actual	Amendec		LStifflated	Тторозец	
51800	COUNTY BUILDINGS						
105	Supervisor/Director	\$ 39,652	\$ 40	,019	\$ 40,019	\$ 41,458	Appointed - Hourly
166	Custodial Personnel	187,358	196	3,701	192,590	193,413	6 positions
167	Maintenance Personnel	66,887		,350	93,360	97,742	2 positions
169	Part-Time Personnel		-	2,577	20,535	31,676	1 position
186	Longevity	4,020	4	,260	3,480	3,360	5 employees
187	Overtime	-		800		800	
189	Other Salaries & Wages	587	·9	300	4,170	300	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 298,504	-	-	\$ 354,154	\$ 368,750	
201	Social Security	17,905		,154	21,095	24,969	
204	Pensions	21,180	27	7,908	23,205	30,178	TCRS 8%
206	Life Insurance	441		468	437	468	
	Medical Insurance	73,904	77	,455	72,800	90,550	8.1% - 7 Mos Increase Dec - June
	Unemployment Compensation	187	-	605	245	233	
	Employer Medicare Liability	4,233	•	,649	4,940	5,840	25 20 -
299	Other Fringe Benefits	1,900	*	2,000	1,900	2,300	10 employees
	Total Benefit Expense	\$ 119,750	-	,	\$ 124,622	\$ 154,538	
	Communication	67,354	1	,000	69,760	71,000	
	Engineering Services	70 104		3,000	78 850	8,000	ISB (Compact) inited). Others
334	Maintenance Agreement	78,134	84	,000	78,850	84,000	
	Maintenance P Revole Pulldings	100,343	100	5,000	155,000	130,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Nashville Chemical
	Maintenance & Repair Buildings				155,000	26,000	HOLLIEN & ISBAITING ORGINGS
	Maintenance & Repair Equipment	8,153 668		2,000	1,210	2,000	Routine maint & tire replacement
	Maintenance & Repair Vehicles Pest Control	13,895		5,000	13,040	15,000	Co Wide Annual Bid Item
		19,193		3,000	21,800	23,000	Most County locations
	Disposal Services	38,582	•	3,000	44,835	48,000	Most county locations
399	Other Contracted Services	\$ 326,322	-		\$ 402,295	\$ 407,000	
448	Total Contract Expense			5,000	25,560	26,000	
	Custodial Supplies	19,368 2,720	•	3,200	2,300	3,200	
	Gasoline	1,233		2,500	2,000	2,500	
	Uniforms	581,984		,000	550,000	625,000	
	Utilities	581,984			20,724	025,000	
	Software		1	7,724	5,080	18,500	
499	Other Supplies/Materials	1,543		924	\$ 605,664	\$ 675,200	
	Total Supply Expense	\$ 606,848				5,000	
599	Other Charges	2,851		450	3,750 \$ 3,750	\$ 5,000	
	Total Other Expense	\$ 2,851	\$ 6		\$ 3,750	2,000	
	Maintenance Equipment	-	400	500	70 700		He come at at Delitation From denders the year
799	Other Capital Outlay	69.861		000	73,720 \$ 73,720	100,000 \$ 102,000	Unexpected Building Exp during the year
	Total Capital Expense	\$ 69,861					
	TOTAL COUNTY BUILDINGS	5 1,424,136	\$ 1,691	,120	\$ 1,564,205	\$ 1,712,487	
				-			
	Other General Administration - IT			000	. 4.050	r 4.500	14
	Communication	\$ 2,817			\$ 1,350	\$ 1,500	Verizon & Long Dist
334	Maintenance Agreement	15,430	16	5,440	16,450	10,000	Webhosting, Subscriptions & Other
200	Other Contracted Services	151,783	155	5,970	155,965	250,000	Contracted Services, Offsite-Server Backup, Email Host Archive & Email Continuity
288	Total Contract Expense	\$ 170,030	1		\$ 173,765	\$ 261,500	
474	Software	170,030	1		. 110,100		Security Software
4) (Total Supply Expense	\$.	s	- 1	s -	\$ 63,000	
500	Other Charges	262		400	400		Misc Charges
298	Total Other Expense	\$ 262		-			
700	Data Processing Equipment	7,751		3,450	18,410		Departments Misc that County Maintains
709	Total Capital Expense	\$ 7,751		450			
						\$ 337,650	
_	Total Other General Administration - IT	\$ 178,043	\$ 193	150	\$ 192,575	331,050	
51910	Preservation of Records						
	Other Supplies & Materials	\$ 973	\$ 6	6,649	\$ 1,216	\$ 5,434	Preservation G
	Total Supply Expense	\$ 973		6,649		\$ 5,434	
	Total Preservation of Records	\$ 973	1	6,649		\$ 5,434	
		3,0					
52300	PROPERTY ASSESSOR						
	County Official	\$ 89,477	\$ 90	,951	\$ 89,675	\$ 98,649	Elected - State Mandated 5%
	Deputy(ies)	256,185	260	531	259,805	345,523	8 positions
	Part-time Employees	12,267		2,100	2,076		
	Educational Incentive Other County Employees	1,900		2,750	2,750	1,800	2 employees
	Longevity	780		900	540		1 employees
	Overtime	1,223		2,000			
187	Board & Committee Fees	4,540		320	4,820	5,800	Board of Equalization
	Total Salary Expense	\$ 366,372			\$ 359,666	\$ 451,772	
				,820	21,890	28,109	
191	Social Security	21,130					TCRS 7.49%
191	Social Security	21,130 26,184	3′	,795	23,585	00,000	
191 201 204	Social Security Pensions			421	23,585	421	
201 204 206	Social Security Pensions Life Insurance	26,184				421	Budgeted 5% Increase Dec - Jun
201 204 206 207	Social Security Pensions Life Insurance Medical Insurance	26,184 356	50	421	330	421	Budgeted 5% Increase Dec - Jun
201 204 206 207 210	Social Security Pensions Life Insurance	26,184 356 65,660	50	421),710	330 47,270	421 81,495	Budgeted 5% Increase Dec - Jun

	eneral Fund # 101		_		-			
und #10			1			0000 0004	anna none	FURTHER EVEL ANATION
	Account Description	2022-2023	₽	2023-2024	⊢	2023-2024	2024-2025 Proposed	FURTHER EXPLANATION
No.		Actual	╫	Amended	H	Estimated	Proposed	
	Total Benefit Expense	\$ 120,062	\$	119,292	\$	99,795	\$ 151,924	
308	Consultants	-		17,500	Г	17,500	7,500	Tax Consultant - Appeals
					Г			Comptroller of Treasury & Divn of Property
309	Contracts with Gov't Agencies	15,557	_	42,000	L	42,000	42,000	Assessments
312	Contracts with Private Agencies	35,567		35,000	┖	34,000	20,000	PPR - Increase in Audits
320	Dues & Memberships	1,800	1	1,800	┡	1,800	1,800	TAA
	Operating Lease Payments	9,279	┺	10,000	┖	6,605	5,100	KMBS Copier Lease
	Legal Notices, Recording & Court Cost	307	1	800	-	600	800	Herald Chronicle Increase in Rates
	Maintenance Agreement	5,242		7,000	-	6,000	7,000	ESRI & ACES
	Maintenance & Repair Office Equipment		╀	1,000	⊢	-	1,000	
	Maintenance & Repair Vehicles	126	Ͱ	3,000	⊢	1,651	3,000	
348	Postal Charges	9,649	1	10,200	H	9,960	12,000	
355	Travel			1,500		1,297	1,500	Per diems, Mileage & Lodging. Etc Increase in Trai
	Total Contract Expense	\$ 77,527	\$	129,800	5	121,413	\$ 101,700	
425	Gasoline	2,192		3,000		2,085	3,500	
435	Office Supplies	1,112		6,000	L	2,566	6,000	
	Total Supply Expense	\$ 3,304	\$	9,000	\$	4,651	\$ 9,500	
508	Premium on Surety Bonds	100	_	500	L		200	Notary Bonds
			1		1			Meeting Registrations & Contracted
	In Service/Staff Development	100	\vdash	1,500	1	1,350	2,000	In-Service Staff Development Increase in Training
599	Other Charges	985	1	1,500	1	1,362	1,500	
	Total Other Expense	\$ 1,185	8	3,500	\$	2,712 276	\$ 3,700 5,000	
719	Office Equipment	4,878		1,000	5	276	s 5,000	
	Total Capital Expense	\$ 4,878			T			
	TOTAL PROPERTY ASSESSOR	\$ 573,328	\$	629,144	\$	588,513	\$ 723,597	
			_		_			
	COUNTY TRUSTEE		-		١.		2	
	County Official	\$ 89,477	\$	93,951	\$	93,951	\$ 98,649	Elected - State Mandated 5%
	Deputy(ies)	143,856	\vdash	159,858	H	159,858	165,605	4 positions
	Educational Incentive Other County Employees	950	-	1,800	⊢	1,800	1,800	2 employees
	Longevity	360	-	1,080	⊢	1,020	1,260	3 employees
189	Other Salaries & Wages	3,028	-	4,250	-	4,223	3,800	Employee from County - shared or retiree
	Total Salary Expense	\$ 237,671	12	260,939	\$	260,852	\$ 271,114	
	Social Security	14,040	-	16,119	Н	15,608	16,859	TCRS 7.49%
	Pensions	18,971 230	-	18,622 234	H	18,386 234	20,373	TCRS 7.49%
	Life Insurance	41,148	\vdash	43,728	Н	43,728	45,275	Est 5% Increase Dec - June
	Medical Insurance Unemployment Compensation	88	1	235	Н	43,728	45,275	4 Ft & 1 Partial PT not incl. elected official
	Employer Medicare Liability	3,303	\vdash	3,770	Н	3,712	3,943	Truly and Truly
	Other Fringe Benefits	800	1	800	t	800	800	4 employees
200	Total Benefit Expense	\$ 78,580	s	83,508	s	82,565	\$ 87,575	
317	Data Processing Services	10,742	+	13,000	Ť	12,080	28,910	LGDPC
	Dues & Memberships	913	t	1,100		960	1,500	COAT & MTTA
	Operating Lease Payments	1,192	1	1,400		1,200	1,400	KMBS Copier Maint
	Postage	9,961	1	11,000	Г	10,884	13,000	increase in pricing
	Travel	1,344	Г	2,000	Г	1,200	3,000	Per diems, Mileage & Lodging, Etc
	Other Contracted Services	5,658	ı	7,200		7,200	8,000	Contracted Billing
	Total Contract Expense	\$ 29,810	\$	35,700	5	33,524	\$ 55,810	
435	Office Supplies	5,236		6,500		4,970	7,500	
	Total Supply Expense	\$ 5,236	-	6,500	\$	4,970		
508	Premium on Surety Bonds	-		•		- '-		Notary Bond
								Meeting Registrations & Contracted
	In Service/Staff Development	585	1	1,000	-	250	1,500	In-Service Staff Development
599	Other Charges	2		400	-		100	
	Total Other Expense	\$ 587	\$	1,400	\$	250		
790	Other Equipment		-	700	-	640	2,000	Chair Replacement
	Total Capital Outlay Expense		\$	700	_	640	\$ 2,000	
	TOTAL COUNTY TRUSTEE	\$ 351,884	\$	388,746	\$	382,800	\$ 425,599	
			-		-			
	COUNTY CLERK				-			
	County Official	\$ 75,274	\$	93,951	\$	93,951		
	Deputy(ies)	270,481	-	301,692	-	296,548	348,798	8 FT Employees
	Part Time Personnel	0.750	1	10,000	-	6,825	15,000	Increased - reduced 1 FT position FY23
	Educational Incentive Other County Employees	2,750		2,850	-	2,850	4,550	5 employees
186	Longevity	3,240	$\overline{}$	2,220	١.	2,220	2,220	3 employees
	Total Salary Expense	\$ 351,745	13	410,713	\$	402,394	\$ 469,217	
	Social Security	20,911	-	28,071	1	23,971	29,197	
	Pensions	27,732		31,354	Н	28,157	34,158 422	
	Life Insurance	374	-	422 59 710	1	382 52,473	81,495	
	Medical Insurance	49,378	-	58,710	1	200	81,495 194	
	Unemployment Compensation	147	-	510	1			
	Employer Medicare Liability	4,891		6,565		5,675 1,500	6,828 1,700	
299	Other Fringe Benefits	1,400		2,050	1.			
	Total Benefit Expense	\$ 104,833 473		127,682 500	\$	112,358 400	\$ 153,995 500	

	eneral Fund # 101						
und #101						000105	FILE CONT.
	Account Description	2022-2023	2023-2024	+	2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	╁	Estimated	Proposed	
317	Data Processing Services	26,896	29,10	1	28,830	34,623	BIS
	Dues & Memberships	918	1,000		812	1,200	COAT & CCA
	Operating Lease Payments	3,328	3,425	-	3,194	3,425	KMBS Copier & Postage Machine Rental
	Postal Charges	17,000	24,000		24,000	27,000	Postage**Revenue Offset
	-			Т			Per diems, Mileage & Lodging, Etc added for
	Travel	1,462	3,000		1,240	6,000	Orientation
399	Other Contracted Services	99	3,52	_	125	5,000	microfilming, shredding
	Total Contract Expense	\$ 50,176			58,601	\$ 77,748	
435	Office Supplies	10,444	11,000	_	9,346	20,000	
	Total Supply Expense	\$ 10,444	\$ 11,000	113	9,346	\$ 20,000	
				, I	755	2.000	Meeting Registrations & Contracted In-Service Staff Development
	In Service/Staff Development	1,155	2,000		755 726	3,000 800	
599	Other Charges	5 1,784	5 2,775	_		\$ 3,800	Lexis Nexis & NADA Guide
-	Total Other Expense	\$ 1,784	\$ 2,773	+	1,401	\$ 3,000	Computers Seconds & Signature Bode (Become
700	Data Processing Equipment		20,000		9,595	20.000	Computers, Scanners & Signature Pads (Reserve Available)
	Other Equipment		2,000		0,000	5,000	Replace Chairs
	Other Capital Outlay		2,000	1		3,000	Commission Bookms
199	Total Capital Expense	s -	\$ 22,000	5	9,595	\$ 28,000	
			15				
	TOTAL COUNTY CLERK	\$ 518,982	\$ 638,720	5	593,775	\$ 752,759	
52000	FINANCE DEPARTMENT			1			
	Supervisor/Director	\$ 89,477	\$ 93,95	1 \$	93,951	\$ 98,649	Appointed - Salary as Elected Fee Officials
	Deputy Director	54,955	68,630	_	68,626	72,230	1 position - Salary
	Accountants/Bookkeepers	372,807	521,078	_	521.077	547,400	10 positions
	Educational Incentive Co. Official/Admin. Officer	950	950	-	950	950	1 appointed official
	Educational Incentive Other County Employees	4,750	4,650	-	4,650	5,600	6 employees
	Longevity	7,260	6,780	-	6,780	7,140	8 employees
100	Total Salary Expense					\$ 731,969	C difficiency
201	Social Security	30,898	41,934	-	41,929	45,531	
	Pensions	41,310	49,75		49,755	55,018	TCRS 7.49%
	Life Insurance	489	530		529	562	10107.407
	Medical Insurance	85,071	92.60	_	92,600	108,791	8.3% Increase Dec - Jun
	Unemployment Compensation	251	270	-	265	255	C.O. W. M.C. Bass Deb dall
	Employer Medicare Liability	7.226	9,819	-	9.806	10,648	
	Other Fringe Benefits	2,200	2,400	-	2,400	2,400	
200	Total Benefit Expense			_		\$ 223,205	
207	Communication	2,664	3,870	_	3,868	4,550	
307	Communication	2,004	5,070		5,000	4,000	
			l	. I			LGDPC software updates Accounting, Fixed Asse
	Data Processing Services	28,314	33,005	-	33,004		Payroll, Purchasing, Doc Archive - Increase
	Dues & Memberships	908	624	_	624	650	
	Operating Lease Payments	7,216	7,650	_	6,906	7,000	The state of the s
	Postage	5,057	5,500	-	5,500	6,200	Pitney Bowes Postage
	Travel	2,235	2,931		2,620	2,900	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	1,116	1,276	_	1,266	1,400	Doc. Shred, PO Box, Lock Box & Website
	Total Contract Expense	\$ 47,510					
435	Office Supplies	17,609	16,924		14,861	16,000	
	Total Supply Expense	\$ 17,609				\$ 16,000	notati honde - need to add 2 notation
508	Premium on Surety Bonds		100	1	50	100	notary bonds - need to add 2 notaries
							Meeting Registrations & Contracted
	In Service/Staff Development	2,215		_	2,342	3,000	In-Service Staff Development
599	Other Charges	3,302	3,495	_	3,208	3,500	Misc odd expenses - (The Herald, etc)
	Total Other Expense	\$ 5,517					
799	Other Capital Outlay	1,009			1,904	1,750 1,750	
	Total Capital Expense	\$ 1,009				\$ 1,030,225	
	TOTAL FINANCE DEPARTMENT	\$ 769,289	\$ 972,980	+ 3	969,471	a 1,030,225	
	AIRAURT COURT			+			
	CIRCUIT COURT			1.	00.051	00.040	Floring Cipto Mandatad PM
	County Official	\$ 89,477					
	Deputy(ies)	594,007	634,279		646,441	681,173	14 Positions
		13,517	21,750	_	18,231	15,000	1 Position
169	Part Time Personnel	7.000		_	5,700 6,000	4,750 5,520	5 Employees 5 Employees
169 185	Educational Incentive Other County Employees	7,600	8,550			5.520	I O FOUNDYBOS
169 185 196	Educational Incentive Other County Employees Longevity	7,500	7,860				C EMPO 1000
169 185 186 187	Educational Incentive – Other County Employees Longevity Overtime Pay	7,500 22	7,860 1,500			1,500	C Employees
169 185 186 187	Educational Incentive – Other County Employees Longevity Overtime Pay Jury & Witness Fees	7,500 22 2,624	7,860 1,500 10,000)	4,038	1,500 10,000	о штроучес
169 185 186 187 194	Educational Incentive – Other County Employees Longevity Overtime Pay Jury & Witness Fees Total Salary Expense	7,500 22 2,624 \$ 714,747	7,860 1,500 10,000 \$ 777,890))) \$	4,038 774,361	1,500 10,000 \$ 816,592	o Empoyee
169 185 186 187 194	Educational Incentive — Other County Employees Longevity Overtime Pay Jury & Witness Fees Total Salary Expense Social Security	7,500 22 2,624 \$ 714,747 42,337	7,860 1,500 10,000 \$ 777,890 48,843))) \$	4,038 774,361 46,614	1,500 10,000 \$ 816,592 50,195	
169 185 186 187 194 201 204	Educational Incentive — Other County Employees Longevity Overtime Pay Jury & Witness Fees Total Salary Expense Social Security Pensions	7,500 22 2,624 \$ 714,747 42,337 51,180	7,86(1,500 10,000 \$ 777,89(48,843 53,754))) \$	4,038 774,361 46,614 50,739	1,500 10,000 \$ 816,592 50,195 59,532	TCRS 8%
169 185 186 187 194 201 204 206	Educational Incentive — Other County Employees Longevity Overtime Pay Jury & Witness Fees Total Salary Expense Social Security Pensions Life Insurance	7,500 22 2,624 \$ 714,747 42,337 51,180 690	7,860 1,500 10,000 \$ 777,890 48,843 53,754))) (3) (4)	4,038 774,361 46,614 50,739 690	1,500 10,000 \$ 816,592 50,195 59,532 702	TCRS 8%
169 185 196 197 194 201 204 206 207	Educational Incentive — Other County Employees Longevily Overtime Pay Jury & Witness Fees Total Salary Expense Social Security Pensions Life Insurance Medical Insurance	7,500 22 2,624 \$ 714,747 42,337 51,180 690 119,464	7,860 1,500 10,000 \$ 777,890 48,843 53,754 702 131,183) \$	4,038 774,361 46,614 50,739 690 129,765	1,500 10,000 \$ 816,592 50,195 59,532 702 135,825	TCRS 8% 8.1% - 7 Mos Increase Dec - June
169 185 196 197 194 201 204 206 207 210	Educational Incentive — Other County Employees Longevily Overtime Pay Jury & Witness Fees Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation	7,500 22 2,624 \$ 714,747 42,337 51,180 690 119,464 378	7,86(1,50(10,00(\$ 777,89(48,84) 53,754 700 131,180 898) \$) \$ 3 4 2 3 5 5	4,038 774,361 46,614 50,739 690 129,765 396	1,500 10,000 \$ 816,592 50,195 59,532 702 135,825 331	TCRS 8% 8.1% - 7 Mos Increase Dec - June
169 185 196 187 194 201 204 206 207 210 212	Educational Incentive — Other County Employees Longevity Overtime Pay Jury & Witness Fees Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability	7,500 22 2,624 \$ 714,747 42,337 51,180 690 119,464 378 9,901	7,86(1,50(10,000) \$ 777,89(48,84; 53,75/ 700 131,183 89(11,42))) \$ 3 1 2 3 5	4,038 774,361 46,614 50,739 690 129,765 396 10,938	1,500 10,000 \$ 816,592 50,195 59,532 702 135,825 331 11,739	TCRS 8% 8.1% - 7 Mos Increase Dec - June
169 185 186 187 194 201 204 206 207 210 212	Educational Incentive — Other County Employees Longevity Overtime Pay Jury & Witness Fees Total Salary Expense Social Security Pensions Life Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits	7,500 22 2,624 \$ 714,747 42,337 51,180 690 119,464 378 9,901 2,900	7,860 1,500 10,000 \$ 777,890 48,843 53,754 700 131,183 898 11,423) \$ 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4,038 774,361 46,614 50,739 690 129,765 396 10,938 3,000	1,500 10,000 \$ 816,592 50,195 59,532 702 135,825 331 11,739 3,000	TCRS 8% 8.1% - 7 Mos Increase Dec - June
169 185 196 187 194 201 204 206 207 210 212 298	Educational Incentive — Other County Employees Longevity Overtime Pay Jury & Witness Fees Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability	7,500 22 2,624 \$ 714,747 42,337 51,180 690 119,464 378 9,901	7,860 1,500 10,000 \$ 777,890 48,843 53,754 700 131,183 898 11,423)	4,038 774,361 46,614 50,739 690 129,765 396 10,938 3,000	1,500 10,000 \$ 816,592 50,195 59,532 702 135,825 331 11,739 3,000	TCRS 5% 8.1% - 7 Mos Increase Dec - June 14 ft & pt

ramblin f	County, TN							FY 2024-2025 Bu
	eneral Fund # 101				H			F1 2024-2025 Bu
und #10			1		т			
	Account Description	2022-2023	\vdash	2023-2024	t	2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual		Amended		Estimated	Proposed	
			-		⊢	212	1110	
	Dues & Memberships	1,148	-	1,109	H	812	1,148	COAT & MTSCCA
	Operating Lease Payments	8,344	₩.	10,357	⊢	10,332	10,357	Xerox Copier & Pitney Machine Lease
	Legal Notices, Recording & Court Cost	484	Ͱ	720 9,600	H	700 9,553	720 9,600	Grand Jury Ads
	Postal Charges	7,006 2,541	1	1,000	H	110	1,000	Per diems, Mileage & Lodging, Etc
	Travel	375	1	299	Н	299	300	Accurint & TXT Signal
399	Other Contracted Services	\$ 63,431	s	68.736	1		0	Accurate a 1X1 orginal
422	Total Contract Expense Library Books & Media	924	+*-	950	ť	950	950	TCA Updates
	Office Supplies	5,796	1	9,000	t	8,687	9,000	TOA Grades
400	Total Supply Expense	\$ 6,720	5	9,950	5		\$ 9,950	
508	Premium on Surety Bonds	50	Ť	100	Ť	50	100	Notary Bonds
	Toman or salary bonds		1	,,,,				Meeting Registrations & Contracted
524	In Service/Staff Development	1,640		1.650	L	955	1,650	In-Service Staff Development
	Other Charges	188	1	250	1	237	250	
	Total Other Expense	\$ 1,878	5	2,000	s	1,242		
709	Data Processing Equipment	- 1		1,000	Ť		26,000	
	Total Capital Expense	s -	\$	1,000	\$		\$ 26,000	
					Г			
	TOTAL CIRCUIT COURT	\$ 1,013,626	\$	1,109,776	\$	1,094,107	\$ 1,174,941	
			1		-			
	GENERAL SESSIONS COURT		1		1			
	County Official	\$ 172,258	S	180,871	\$		\$ 188,287	Elected - State Mandated 4% increase
	Deputy(ies)	84,600	-	96,041	-	90,156	100,530	2 positions
	Educational Incentive Other County Employees		1	950	-	4 000	4 4 4 4 0	1 Employee
186	Longevity	900	-	1,020	١.	1,020	1,140	2 employees
	Total Salary Expense	\$ 257,758	\$	278,882	\$	272,047	\$ 289,957	
	Social Security	15,785	-	17,177	-	15,826	18,002 21,752	
	Pensions	20,653	╌	20,072	⊢	19,445 141	141	
206		136 24,689	1	26,237	Н	26,237	27,165	
	Medical Insurance	24,009	1	110	Н	72	43	
	Unemployment Compensation	3,692		4,064	1	3,912	4,210	
	Employer Medicare Liability Other Fringe Benefits	400	1	400	ı	400	400	
200	Total Benefit Expense	\$ 65,397	\$	68,201	\$	66,033	\$ 71,713	
307	Communication	- 00,007	1	500	Ť	480	550	
	Dues & Memberships		1	500		500	500	
	Operating Lease Payments	1,145	1	1,400	Г	1,300	1,400	KMBS Copier Lease
	Postage		1	250	1	120	325	
	Travel	974		1,650	Г	1,307	1,650	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 2,119	\$	4,300	\$	3,707	\$ 4,425	
432	Library Books & Media	1,191		1,500		904	1,500	TAM, TCSA & Lexis Nexis
435	Office Supplies	1,308		1,700		1,382	1,800	
	Total Supply Expense	\$ 2,499	\$	3,200	\$	2,286	\$ 3,300	
					1			Meeting Registrations & Contracted
524	In Service/Staff Development	380	_	750	-	400	750	In-Service Staff Development
599	Other Charges	226	-	700	-	540	700	
	Total Other Expense	\$ 606	\$	1,450	\$	940	\$ 1,450	0 100 17/5 0 11 1 T
790	Other Equipment	-	l.	700	-	142		Cart & Smart TV for Court Activities
	Total Capital Expense	\$	\$	700	\$	142		
	TOTAL GENERAL SESSIONS COURT	\$ 328,379	\$	356,734	\$	345,156	\$ 370,846	
53330	DRUG COURT PROGRAM							
105	Supervisor/Director	\$ 43,798	\$		\$		\$ -	Appointed - Salary (moved to 101-53900)
	Longevity	-	-		-	•		1 employee
189	Other Salaries & Wages	24,546	-	-	-			1 employee
	Total Salary Expense	\$ 68,344	\$	-	\$	-	\$ -	
	Social Security	4,164		-		-		
	Pensions	5,190		-	1	-	-	
	Life Insurance	62	-	-	-	-	-	
	Medical Insurance	14,496		•	-		-	
	Unemployment Compensation	42	_	· ·	-		-	
	Employer Medicare Liability	974		-	1	-		
299	Other Fringe Benefits	400		-	-		•	
	Total Benefit Expense	\$ 25,328	3	-	\$		\$ -	Cell Phone aviones
307	Communication	366	1.				e	Cell Phone expense
	Total Contract Expense	\$ 366 \$ 94,038			\$		\$ -	
	TOTAL DRUG COURT PROGRAM	94,038	1		13		*	
E2400	CHANCERY COURT							
03400	CHANCERY COURT	\$ 89,477	\$	93,951	\$	93,951	\$ 98,649	Elected - State Mandated 5%
404	County Official		1	96,097	1	95,277		2 positions + 1 Additional
	Denuty	// 5/0						
106	Deputy Educational Incentive Other County Employees	77,570						
106 185	Deputy Educational Incentive Other County Employees Longevity	77,570 - 660		780	F	- 780	1,700	

	County, TN					FY 2024-2025 Bud
_	eneral Fund # 101					
und #10	1 Account Description	2022-2023	2023-2024	2023-2024	2024-2025	FURTHER EXPLANATION
No.	Procedit Description	Actual	Amended	Estimated	Proposed	
140.						
201	Social Security	10,105	11,856	11,486	15,247	
204	Pensions	13,449	13,696	13,636	18,424	
206	Life Insurance	140	141	141	188	
207	Medical Insurance	24,689	26,237	26,237	36,220	
210	Unemployment Compensation	63	145	63	85	2 employees
212	Employer Medicare Liability	2,363	2,773	2,686	3,566	
299	Other Fringe Benefits	400	400	400	600	2 employees
	Total Benefit Expense	\$ 51,209	\$ 55,248			
307	Communication	32	35	35	35	
						LGC increase Software Maintenance & Backup
317	Data Processing Services	15,655	19,300	19,300	16,318	Verification
320	Dues & Memberships	958	812	812	1,049	COAT & State Court Clerk Association
330	Operating Lease Payments	3,509	3,820	3,811	3,800	KMBS Copier & Pitney Machine Lease
332	Legal Notices	2,083	2,200	2,200	2,500	Annual Delinquent Notice
	Postal Charges	1,500	2,500	2,500	2,500	Postage Rate Increase - Delinquent Notices
	Travel	719	800	200	800	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services	148	200	150	200	Microfilming, Bank Lock Box Rental & Website Do
	Total Contract Expense	\$ 24,604	\$ 29,667	\$ 29,008	\$ 27,202	
432	Library Books & Media	795	1,960	1,950	2,000	Lexis Nexis/ Thompson
	Office Supplies	2,557	3,000	2,120	3,000	New Letterhead/envelopes, B-Cards, File Stamps
	Total Supply Expense	\$ 3,352	\$ 4,960		\$ 5,000	
508	Premium on Surety Bonds	100	100	50	100	Notary Bonds
300						Meeting Registrations & Contracted
524	In-Service Staff Development	190			1,000	In-Service Staff Development - COCTP, etc.
	Other Charges		13		50	
	Total Other Expense	\$ 100	\$ 113	\$ 50	\$ 1,150	
790	Other Equipment		500	725	2,000	
700	Total Capital Expense	\$	\$ 500	s	\$ 2,000	
	Total Capital Expense		* ***	1		
	TOTAL CHANCERY COURT	\$ 246,972	\$ 281,316	\$ 277,785	\$ 355,000	
	JUVENILE COURT		¢ 50,000	£ 50.400	\$ 60,295	1 position
	Assistant	\$ 53,726				
	Deputy(ies)	48,786	52,919	52,915	54,811	1 position
186	Longevity	2,280	2,340	2,340	2,400	2 employees
	Total Salary Expense	\$ 104,792				
201	Social Security	5,677	7,049	6,403	7,310	
204	Pensions	8,415	8,155	8,152	8,834	TCRS 8%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	16,459	17,491	17,491	18,110	8.1% - 7 Mos încrease Dec - June
210	Unemployment Compensation	42	110	42	43	2 employees
212	Employer Medicare Liability	1,328	1,651	1,498	1,710	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 32,415	\$ 34,949	\$ 34,079	\$ 36,501	
307	Communication	418	600			
320	Dues & Memberships	80	100		250	
	Travel	1,521	1,600	1,184	1,600	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 2,019	\$ 2,300	\$ 1,184	\$ 1,850	
432	Library Books/Media	723	725	650	800	Lexis Nexis/ Thompson
	Office Supplies	236	300	221	300	
	Other Supplies & Materials	1,813	1,500		1,500	Drug Test Supplies
400	Total Supply Expense					
	Lordi Adhil Exhalisa		1	37.		Meeting Registrations & Contracted
524	In Service/Staff Development	704	800	190	800	In-Service Staff Development
		.04	50		50	
288	Other Charges Total Other Expense	\$ 704				
700		\$ 704	50		9 650	
/99	Other Equipment		\$ 50		s .	
	Total Capital Expense		φ 5 <u>0</u>	· ·	· ·	
	TOTAL JUVENILE COURT	\$ 142,702	\$ 154,134	\$ 149,778	\$ 159,307	
		. 12/1.52	10,1,0,1	7.13,110		
53700	JUDICIAL COMMISSIONERS			1		
	Judicial Commissioners	\$ 164,166	\$ 187,268	\$ 187,268	\$ 193,260	4 salary positions
		26,957	41,900		40,000	
	Part Time Personnel	1,800	2,160		2,280	
	Longevity		1,000		3,500	C AUMO Ages
187	Overtime Pay	267				
	Total Salary Expense					
	Social Security	10,874	13,967	12,895	14,895	Topo ou
	Pensions	11,714	13,988		15,004	TCRS 8%
	Life Insurance	176	188		188	
	Medical Insurance	31,610	32,082		36,220	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	167	332		169	
	Employer Medicare Liability	2,593	3,267		3,483	
212	- 1.77					
	Other Fringe Benefits Total Benefit Expense	1,000 \$ 58,134	1,100 \$ 64,924		1,200 \$ 71,160	

und #10						-				FY 2024-2025 Budg
	eneral Fund # 101					т				
	Account Description	2022-	2023		2023-2024		2023-2024	2024	-2025	FURTHER EXPLANATION
No.		Act	ual		Amended		Estimated	Pro	osed	
			200	⊢	000	⊢	000		000	17.4
	Dues & Memberships		600	-	800	H	800	_	800 500	JCA
	Operating Lease Payments	_			1,700	Н			1,900	KMBS Printer Lease - move to Sheriffs BG Per diems, Mileage & Lodging, Etc
355	Travel	\$	600	\$	3,000	\$	800	5	3,200	Per diems, imiesige & coughing, Etc
425	Total Contract Expense	3	600	*	250	ľ		3	250	
430	Office Supplies Total Supply Expense	\$		\$	250	\$		\$	250	
	Total dapping Expense	-		Ť		Ť		1		Meeting Registrations & Contracted
524	In Service/Staff Development				400		200		400	In-Service Staff Development
	Other Charges		7.0		25		287		25	
	Total Other Expense	\$	-	\$	425	\$		\$	425	
790	Other Equipment				300				300	
	Total Capital Expense	5		\$	300	5		\$	300	
	TOTAL HIDIOIAL COMMISSIONEDS	s	251,924	s	301,226	s	290,814	s	314,375	
	TOTAL JUDICIAL COMMISSIONERS	,	231,324	3	301,220	1	230,014	*	314,573	
£3000	OTHER ADMINISTRATION OF JUSTICE (Family Crt)					Н				
	Supervisor/Director	\$	- 6	\$	55,819	\$	55,819	\$	57,605	
	Longevity	*		*	840	Ť	-	_	300	
	Other Salaries & Wages				34,404		34,404		35,641	
.00	Total Salary Expense	\$		\$	91,062	\$	90,222	\$	93,545	
201	Social Security		-		5,526		5,521		5,825	
	Pensions				6,557		6,556		7,040	
206	Life Insurance				94		70		94	
207	Medical Insurance		-		17,491		17,491		18,110	
210	Unemployment Compensation				110		42		43	
212	Employer Medicare Liability		-	_	1,326	┖	1,291		1,362	
299	Other Fringe Benefits			_	400	┡	400		400	
	Total Benefit Expense	\$	-	\$	31,504	\$	31,371	\$	32,873	
	Communication		-	_	590		590		600	
355				\vdash	6,000	H	130	_	2,000	Oploid Abatement Funds
399	Other Contracted Services			-	40,000	-	40,000		40,000	
	Total Contract Expense	\$	004	\$	46,590	\$	40,720	\$	42,600 2,000	
499	Other Supplies & Materials		304 304	s	21,606 21,606	s	1,215 1,215	s	2,000	
	Total Supplies Expense	\$	304	,	9,000	1	955	3	3,000	
	In-Service Staff Development Other Charges				8,000		333		3,000	
299	Total Other Expense	s		s	17,000	5	955	s	6,000	
	TOTAL OTHER ADMIN OF JUSTICE (Gen Sessions Family	· -		-	11,000	Ť		-	5,000	
	Court)	\$	304	\$	207,763	\$	164,484	\$	177,018	
53900	OTHER ADMINISTRATION OF JUSTICE GRANT									SAMHSA Grant 10
309	Contracts With Government Apencies		103,625	\$					541	
312	Contracts With Private Agencies				_	\$		\$		Grant Yr 9/30/22 - 2/28
	THE STATE OF THE S		158,716		-					Grant Yr 9/30/22 - 2/28
	TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT	s	158,716 262,341	\$		\$ \$		\$		Grant Yr 9/30/22 - 2/28
				\$						Grant Yr 9/30/22 - 2/28
	OTHER ADMINISTRATION OF JUSTICE			\$			-			
	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF	S			12,500	\$	12,500	\$	18,000	
	OTHER ADMINISTRATION OF JUSTICE			\$			12,500 12,500		18,000 18,000	
399	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT	S			12,500	\$		\$		
399 53900	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE	\$	262,341		12,500 12,500	\$	12,500	\$	18,000	Court Ordered Indigent Monitor
399 53900 399	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services	S	262,341 4,000		12,500 12,500 40,000	\$	12,500 40,000	\$		Court Ordered Indigent Monitor
399 53900 399	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance	\$	4,000 22,900	\$	12,500 12,500 40,000 23,000	\$	12,500 40,000 23,500	\$	18,000 40,000	Court Ordered Indigent Monitor
399 53900 399	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services	\$	262,341 4,000	\$	12,500 12,500 40,000	\$	12,500 40,000	\$	18,000	Court Ordered Indigent Monitor
399 53900 399 358	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE	\$	4,000 22,900	\$	12,500 12,500 40,000 23,000	\$	12,500 40,000 23,500	\$	18,000 40,000	Court Ordered Indigent Monitor
399 53900 399 358 53910	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES	\$	4,000 22,900 26,900	s	12,500 12,500 40,000 23,000 63,000	\$	40,000 23,500 63,500	\$	40,000 - 40,000	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930
399 53900 399 358 53910 105	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director	\$	4,000 22,900 26,900 50,885	s	12,500 12,500 40,000 23,000 63,000	\$	40,000 23,500 63,500 53,228	\$	40,000 - 40,000 55,142	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed
399 53900 399 358 53910 105	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Dejuties	\$	4,000 22,900 26,900 50,885 65,292	s	12,500 12,500 40,000 23,000 63,000 53,228 82,307	\$	40,000 23,500 63,500 53,228 82,307	\$	40,000 - 40,000 55,142 85,266	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions
399 53900 399 358 53910 105	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity	\$ \$	4,000 22,900 26,900 50,885 65,292 1,080	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200	\$	40,000 23,500 63,500 53,228 82,307 1,200	\$	40,000 - 40,000 55,142 85,266 1,320	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed
399 53900 399 358 53910 105 106 186	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense	\$	4,000 22,900 26,900 50,885 65,292 1,080 117,257	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734	\$	40,000 23,500 63,500 53,228 82,307 1,200 136,734	\$	40,000 - 40,000 55,142 85,266 1,320 141,728	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions
399 53900 399 358 53910 105 106 186	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security	\$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515	\$	40,000 23,500 63,500 53,228 82,307 1,200	\$	40,000 - 40,000 55,142 85,266 1,320	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions
53900 399 358 53910 105 106 186 201 204	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deguties Longevity Total Salary Expense Social Security Pensions	\$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734	\$	40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386	\$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees
53900 399 358 53910 105 106 186 201 204 206	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security	\$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837	\$	40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806	\$	40,000 - 40,000 - 55,142 85,266 1,320 141,728 8,824 10,664	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees
53900 399 358 53910 105 106 186 201 204 206 207	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Dejuties Longevity Total Salary Expense Social Security Pensions Life Insurance	\$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152	\$	40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152	\$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 141	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49%
53900 399 358 53910 105 106 186 201 204 206 207 210	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance	\$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 1,40 24,689	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237	\$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237	\$	40,000 - 40,000 55,142 85,266 1,320 141,28 8,824 10,664 141 27,165	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49%
53900 399 358 53910 105 106 186 201 204 206 207 210 212	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation	\$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,689 63 1,667 600	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600	\$ \$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600	\$ \$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 141 27,165 64 2,064 600	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49%
53900 399 358 53910 105 106 186 201 204 206 207 210	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability	\$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,689 63 1,667 600 43,716	\$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486	\$ \$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600 47,205	\$ \$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 141 27,165 64 2,064 600 49,522	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun
3990 3990 358 53910 105 106 186 201 204 206 207 210 212 299	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits	\$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,689 63 1,667 600	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486	\$ \$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600 47,205	\$ \$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 1,41 27,165 64 2,064 64 2,064 49,522 20	Court Ordered Indigent Monito Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun
399 399 358 53910 105 106 186 201 204 206 207 210 212 299	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits Total Benefit Expense	\$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,689 63 1,667 600 43,716	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486	\$ \$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600 47,205	\$ \$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 141 27,165 64 2,064 600 49,522 20 1,150	Court Ordered Indigent Monito Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun 3 employees
3990 358 53940 105 106 106 201 204 206 207 210 212 299	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits Total Benefit Expense Communication Operating Lease Payments Other Contracted Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,683 63 1,667 600 43,716 16	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486 20 2,000	\$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600 47,205 20 1,200	\$ \$ \$	40,000 40,000 55,142 85,266 1,320 141,728 8,824 10,664 141 27,165 64 2,064 600 49,522 20 1,150	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun
399 358 53910 105 106 186 201 204 206 207 210 212 209 307 330 399	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits Total Benefit Expense Communication Operating Lease Payments Other Contracted Services Total Contract Expense	\$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,689 63 1,667 600 43,716 16 -	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486 20 2,000	\$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600 47,205 20 1,200	\$ \$ \$	40,000 40,000 55,142 85,265 1,320 141,728 8,824 10,664 1,155 64 2,064 600 49,522 20 1,150 1,500 2,670	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun 3 employees
399 399 358 53910 105 106 186 201 204 206 207 210 212 299 307 330 399	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits Communication Operating Lease Payments Other Contracted Services Total Contract Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,689 63 1,667 600 43,716 16 	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486 20 2,000	\$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600 47,205 20 1,200 1,220 2,500	\$ \$ \$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 141 27,165 64 2,064 600 49,522 20 1,150 1,500 2,670 2,500	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun 3 employees
399 53900 358 53910 105 106 186 201 204 206 207 210 212 299 307 330 399	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits Total Benefit Expense Communication Operating Lease Payments Other Contracted Services Total Contract Expense Drugs & Medical Supplies Office Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 1,40 24,689 63 1,667 600 43,716 16 - - - 1,928 1,538	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486 20 2,000 -	\$ \$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 1,000 47,205 20 1,200 - 1,200 2,500 2,060	\$ \$ \$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 1,411 27,165 64 2,064 600 49,522 20 1,150 1,500 2,670 2,500 2,300	Court Ordered Indigent Monitor Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun 3 employees
\$3900 \$3990 \$358 \$3910 105 106 186 201 204 206 207 210 212 299 307 330 399 413 435	OTHER ADMINISTRATION OF JUSTICE Other Contracted Services - AEMIF TOTAL OTHER ADMIN OF JUSTICE DRUG CRT GRANT OTHER ADMINISTRATION OF JUSTICE Other Contracted Services Remittance of Revenues Collected - Victims Assistance TOTAL OTHER ADMINISTRATION OF JUSTICE PROBATION SERVICES Supervisor/Director Deputies Longevity Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Other Fringe Benefits Communication Operating Lease Payments Other Contracted Services Total Contract Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,000 22,900 26,900 50,885 65,292 1,080 117,257 7,128 9,429 140 24,689 63 1,667 600 43,716 16 	\$ \$	12,500 12,500 40,000 23,000 63,000 53,228 82,307 1,200 136,734 8,515 9,837 152 26,237 154 1,991 600 47,486 20 2,000	\$ \$	12,500 40,000 23,500 63,500 53,228 82,307 1,200 136,734 8,386 9,806 152 26,237 63 1,961 600 47,205 20 1,200 1,220 2,500	\$ \$ \$	40,000 - 40,000 55,142 85,266 1,320 141,728 8,824 10,664 141 27,165 64 2,064 600 49,522 20 1,150 1,500 2,670 2,500	Court Ordered Indigent Monito Court Ordered Mental Health Exams moved to 53930 Appointed 2 Full Time Positions 2 employees TCRS 7.49% Est 5% increase Dec - Jun 3 employees

ounty G	eneral Fund # 101	·		_		-			
und #101	Account Description	20	22-2023	-	2023-2024	⊢	2023-2024	2024-2025	FURTHER EXPLANATION
No.	Account Description		Actual		Amended	t	Estimated	Proposed	TORTHER EXICENTION
1107									
790	Other Equipment			_	220	-		1,500	
	Total Capital Expense	\$		\$	220	\$		\$ 1,500	
	TOTAL PROBATION SERVICES	\$	164,455	\$	191,410	s	189,719	\$ 200,370	
53920	COURTROOM SECURITY								
799	Other Capital Outlay	\$		\$	80,876	\$	80,876	\$ -	Grant 100% ends 6/30/24
	TOTAL COURTROOM SECURITY	\$	-	\$	80,876	5	80,876	\$	
53930	VICTIMS ASSISTANCE PROGRAMS								
358	Remittance Fees	\$		\$		\$	-	\$ 25,000	Fee Offset by 100% Revenue
	TOTAL VICTIMS ASSISTANCE PROGRAMS	\$		\$	•	\$	•	\$ 25,000	
54440	SHERIFF'S DEPARTMENT	-		H		H			
	County Official	\$	98,425	\$	103,346	\$	103,346	\$ 108,514	Elected - State Mandated 5%
	Assistant(s)	Ť	69,572	1	80,852	Ť	80,852	83,522	
	Deputy(ies)		745,223		903,249		903,000	877,460	17 positions (2 Corp/15 Dep)
	Investigator(s)		315,513		428,862		427,597		7 positions (1 Sgt & 1 Ltnt)
109	Captains		126,036		145,225		145,225		2 salary positions
115	Sergeants		252,325		271,133	-	270,111	302,350	5 positions
	Accountants	_	88,400	\vdash	99,792	⊢	99,590	100,093	
138	Instructional Computer Personnel		47,054		50,958	H	49,175	49,911	1 position
140	Salary Supplements		45,200		47,800	L	46,900	47,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASI NTOA, TLEEA, Educational
	Mechanic		27,439		45,812		44,221	50,895	
	Guards (Courthouse Security)		255,973		292,373	1	292,000		2 FT position + additional , PT varies
	Part Time Personnel		70,237		34,396		34,000	88,396	PT positions vary
170	School Resource Officer		582,593		637,719		635,000	597,934	13 Positions (1Supervisor)
185	Educational Incentive - Other County Employee		950		1,750		950	950	1 Employee
186	Longevity	_	22,980	_	26,360	┡	26,100	26,700	33 employees
	Overtime Pay		97,128		145,668	1	142,047	102,500	
189	Other Salaries & Wages		74,099	-	87,500	5	87,058	62,500 \$ 3,469,351	Hrs Paid During Holiday/Admin above RegularHrs
004	Total Salary Expense	\$	2,919,147 174,458	1	3,402,795 207,079	1,	3,387,172 203,457	\$ 3,469,351 220,056	
	Social Security Pensions		203,104		218,656	Н	217,837	239,940	TCRS 7.49%
	Life Insurance		2,202		2,481	ı	2,360	2,481	
	Medical Insurance		333,712		376,025		375,553	478,466	Est. 5% Increase Dec - June
	Unemployment Compensation		1,435		1,605		1,487	1,828	
212	Employer Medicare Liability		41,047		51,938	<u>. </u>	47,810	51,465	
299	Other Fringe Benefits		9,600	_	11,100	-	11,000	14,400	
	Total Benefit Expense	\$	765,558	\$	868,884	\$	859,504	\$ 1,008,635	DOE AT COOK ONE ON ON THE PLANT (ACIV)
307	Communication		27,308		31,000		23,365	31,000	BOE \$7,000 for SRO Cell Phones (\$5K) Archive Social, LiveVault, LeadsonLine, Tracking Products, Snap-On, Ford Connect, Spashtop, KAT
312	Contracts with Private Apencies	-	11,740	-	21,268	L	21,268	21,268	
320	Dues & Memberships		2,807		3,000	L	2,682	3,000	NTOA, TLEEA
220	Operation Lease Payments		9,283	l	22,700	ı	22,700	22,600	KMBS Copier, Pitney Machine, M&M Micro & Bun Harley
	Operating Lease Payments Maintenance Agreements		12,374		23,960	1	23,891	23,960	
	Maintenance & Repair Equipment		2,243		4,060		2,050	4,060	
	Maintenance & Repair Vehicles		113,776		240,000		220,000	125,000	Towing & Various vendors as needed
	Medical and Dental Services		2,150		2,325		875	2,325	Pre-employment & Post Accident
348	Postal Charges		1,627		2,350		2,313	2,350	
355	Travel	_	31,702	<u> </u>	32,760	-	29,000	25,760	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$	215,010	\$	383,423	\$	348,144	5 261,323	
	Diesel Fuel		10,758		18,000	-	12,100	18,000 224,340	
	Gasoline		217,884 7.519		224,340 12,025		200,611 4,500	12,025	Ammo, holsters, etc.
	Law Enforcement Supplies Office Supplies		9,713		12,650		12,500	12,650	In Office supplies
	Propane Gas		39		1,200		600	1,200	The state of the s
	Tires & Tubes		26,161		30,000		27,763	30,000	
	Uniforms		14,720		20,000		18,728	25,000	Weekly & New Issues for Officers
	Other Supplies & Materials		369		2,500		1,025	2,500	Other Officer supplies
	T 1 1 0 1	\$	287,163	\$	320,715	\$	277,827		O and the Boards & Made :
499	Total Supply Expense				2,203	1	75	2,203	Constable Bonds & Notaries
499	Premium on Surety Bonds		2,203		2,200				Meeting Registrations & Contracted
499 508			2,203 14,996		32,800		32,425	16,600	Meeting Registrations & Contracted In-Service Staff Development CARRY SRO
499 508 524	Premium on Surety Bonds							16,600 400	
508 524 525	Premium on Surety Bonds In Service/Staff Development		14,996		32,800		32,425		In-Service Staff Development CARRY SRO

	county, TN eneral Fund # 101					FY 2024-2025 Bud
und #101 Account	Account Description	2022-2023	2023-2024	2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
718	Motor Vehicles	-	329,036	314,477	250,000	New Vehicle rotation
718	Motor Vehicles -SRO		85,184	84,405	-	
718	Motor Vehicles - Reserves		2,953	2,953		
790	Other Equipment	12,036	30,000	20,000	30,000	All Equipment
	Total Capital Expense	\$ 12,036	\$ 447,174	\$ 421,835	\$ 280,000	
	TOTAL SHERIFF'S DEPARTMENT	\$ 4,226,474	\$ 5,481,655	\$ 5,343,977	\$ 5,404,227	
54160	ADMINISTRATION OF THE SEX OFFENDER					
160	Guards	\$ 18,427	\$ 20,979	\$ 19,110	\$ 25,000	1 position - PT working 16-25 hours a week
	Total Salary Expense	\$ 18,427	\$ 20,979	\$ 19,110	\$ 25,000	
201	Social Security	1,149	1,305	1,191	1,100	
	Unemployment Compensation	21	21	22	18	1 employee
	Employers Medicare Liability	269	313	279	257	
	Other Fringe Benefits	100	100	100	100	1 employee
	Total Benefit Expense	\$ 1,539	\$ 1,739	\$ 1,592	\$ 1,475	
358	Remittance of Revenue Collections	2.400	3,000	1,000	3,000	Sex Offender Registry State Portion
500	Total Contract Expense	\$ 2,400	\$ 3,000	\$ 1,000	\$ 3,000	
	Total Collidate Expense	2,700	0,500	.,550	5,500	
	TOTAL ADMIN OF SEX OFFENDER	\$ 22,366	\$ 25,718	\$ 21,702	\$ 29,475	
54210	JAIL					
	Assistants	\$ 65,020	\$ 72,613	\$ 72,613	\$ 74,936	1 position
106	Deputy Assistant	45,617	57,157	57,157	59,990	1 position
	Salary Supplement - Educational	3,000	5,500	5,500	6,000	Civil Service Contract
	Guards	1,057,650	1,248,661	1,245,654	1,324,518	32 positions (4 Corp, 6 Serg)(BOE 1)
	Cafeteria Personnel	55,148	74,247	74,120	78,263	2 positions
	Maintenance Personnel	40,289	45,989	45,898	48,979	1 position
	Part Time Personnel	44,991	56,807	52,758	56,707	,
	Longevity	5,100	6,600	4,680	5,400	employees
	Overtime	61,946	73,271	68,223	80,000	Olipicy and
		43,813	61,265	61,200	38,265	Hrs Paid During Holiday/Admin above RegularHrs
109	Other Salaries & Wages	See	\$ 1,702,110	\$ 1,687,803	\$ 1,773,059	THE BILL DURING HORSE WITCH CONTROL OF THE GRANT WE
	Total Salary Expense		104,270	102,171	121,948	
	Social Security	85,318				TODO 7 409/
	Pensions	91,540	105,597	105,463	143,118	TCRS 7.49%
	Life Insurance	1,509	1,642	1,595	1,732	
	Medical Insurance	221,924	263,072	263,048	307,870	Est 5% - 7 Mos Increase Dec - June
	Unemployment Compensation	946	1,845	1,078	1,300	
	Employer Medicare Liability	19,976	24,381	23,915	28,520	
299	Other Fringe Benefits	6,600	7,100	7,100	9,600	
	Total Benefit Expense	\$ 427,813	\$ 507,907	\$ 504,370	\$ 614,088	
					l	Comcast, Nixon, Dataworks, Beacon, Stanley, Ave
334	Maintenance Agreements	25,463	53,000	49,145	50,000	Tri-State Sprinkler & Fire Ext Sales
335	Maintenance & Repair Buildings	50,390	47,775	47,775	40,000	Various vendors as needed
336	Maintenance & Repair Equipment	23,080	33,000	32,999	32,000	Various vendors as needed
339	Matching Share	-		-		
						Psych test, Pre-employment & Post Accident
	Medical and Dental Services	1,200	4,475	3,875	5,000	Inmate Medical Services
	Pest Control	3,360	3,400	3,360	4,000	Bid Item
	Transportation Other Than Students	12,159	46,700	46,648		Prisoner Transports
	Travel	1,928	4,500	3,750	4,500	Per diems, Mileage & Lodging, Etc
	Disposal Fees	5,308	6,900	6,400	6,000	
399	Other Contracted Services - Grant Trans Med	35,693			-	Carryover from Grant
	Total Contract Expense	\$ 158,581	\$ 199,750	\$ 193,952	\$ 166,500	
410	Custodial Supplies	80,534	104,000	101,373	110,000	Inmate population increase
422	Food Supplies	412,805	442,586	440,485	490,000	Inmate Increase & Cost
431	Law Enforcement Supplies	2,468	1,375	1,015	2,500	Jail Officer Supplies
441	Prisoner Clothing	8,026	17,000	16,420	19,000	Inmate population increase
451	Uniforms	4,910	8,000	7,180	8,000	Weekly & New Issues for Officers
	Other Supplies/Materials	2,942	4,600	4,550	5,000	
	Total Supply Expense	\$ 511,685	\$ 577,561	\$ 571,023		
507	Medical Claims	354,883	458,765	456,375	450,000	Inmate Expense
E24	In Service/Staff Development	221	3,250	2,656	3,500	Meeting Registrations & Contracted In-Service Staff Development
	In Service/Staff Development	3,518	7,000	4,775	9,000	non-recurring items
288	Other Charges	\$ 358,622	\$ 469,015	\$ 463,806		non resulting tomo
	Total Other Expense					All Equipment Needs
790	Other Equipment	9,602	6,000	4,275	10,000	All Equipment Needs
	Total Capital Expense	\$ 9,602 \$ 2,888,877	\$ 6,000 \$ 3,462,343	\$ 4,275 \$ 3,425,229		
	TOTAL JAIL		\$ 3,462,343			

	eneral Fund # 101				_			
und #10		0000 0000	⊢	2023-2024	L	2023-2024	2024-2025	FURTHER EXPLANATION
	Account Description	2022-2023 Actual	+	Amended	Н	Estimated	Proposed	FORTHER EXPLANATION
No.		Actual	$^{+}$	Amended		Latimated	11000000	
54230	COMMUNITY REENTRY PROGRAM							
189	Other Salaries and Wages	\$ 125,288	5	178,113	\$	177,304	\$ 184,239	3 FT
	Total Salary Expense	\$ 125,288	\$	178,113	s	177,304	\$ 184,239	
201	Social Security	7,675		11,080		10,889	11,460	
204	Pensions	5,024		12,800		12,521	13,848	TCRS 8%
206	Life Insurance	101		140		140	140	
207	Medical Insurance	12,425	П	24,837		18,234	27,165	8.1% - 7 Mos Increase Dec - June
210	Unemployment Compensation	88		165	ı	64	64	
	Employer Medicare Liability	1,795		2,591	ı	2,547	2,680	
	Other Fringe Benefits	400	I	600		600	600	
	Total Benefit Expense	\$ 27,508	\$	52,213	\$	44,995	\$ 55,958	
307	Communication	868		1,650		1,650	700	
	Contracts With Government Agencies - Grant SCTDD			3,285		3,285	-	Grant 100% - SCTDD WIOA
	Operating Lease Payments	2,770		3,400		3,026	3,000	KMBS Copier Lease
	Travel		Т	2,300		1,453	2,000	Per diems, Mileage & Lodging, Etc
	Other Contracted Services - TCAT Grant	22,000	Т	-		-		TCAT Grant 100%
500	Total Contract Expense	\$ 25,638	\$	10,635	\$	9,414	\$ 5,700	
435	Office Supplies	-	T	750			750	
	Other Supplies & Materials	285		3,000		3,000	4,000	Copier and Misc Office
700	Total Supply Expense	\$ 285	5	3,750	\$	3,000	\$ 4,750	
	Total outpit Expense	200	Ť	5,100	Ť	5,000	1,1.30	Meeting Registrations & Contracted
524	In Service/Staff Development	754		700	1	700	1,500	In-Service Staff Development
	Other Charges - Grant SCTDD			2,615		2,615		
	Other Charges - Grant SC 100	33		1,700	1	1,540	1,500	Liability Ins & Workman's Comp Ins
568	Total Other Expense	\$ 787	\$	5,015	\$	4,855	\$ 3,000	
					100			
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 179,506	\$	249,727	\$	239,568	\$ 253,647	
			\vdash		_			(Grant Yr Mar 1 - Feb 29,
54230	COMMUNITY REENTRY PROGRAM GRANT - VOCA		┺		_			0 1000/ Otata Na anti
105	Supervisor/Director - VOCA	\$ 6,860	\$	-	\$	•	\$ -	Grant 100% State Vocational 3 Yrs ended 6/30/23
189	Other Salaries & Wages - VOCA	87,950	┺		┡			5,100,100,100
	Total Salary Expense	\$ 94,810	\$	-	\$		\$ -	
201	Social Security	5,414	┺		_			
204	Pensions	5,307		-	┖			
206	Life Insurance	66			L		-	
207	Medical Insurance	1,309		-		-	-	
210	Unemployment Compensation	84		-		-		
212	Employer Medicare Liability	1,366		-		-		
	Total Benefit Expense	\$ 13,544	\$	-	\$		\$ -	
355	Travel							
399	Other Contracted Services	37			L			
	Total Contract Expense	\$ 37	\$		\$		\$ -	
499	Other Supplies & Materials	2,645		-		-		
	Total Supply Expense	\$ 2,645	\$		\$		\$ -	
504	In-Direct Cost	4,063		-		-		
524	In-Service staff Development	1,132		_	ı	-		
599	Other Charges	4,910		-				
	Total Other Chargers		\$		\$		\$	
	TOTAL COMMUNITY REENTRY PROG VOCA GRANTS	\$ 121.142	_		s		s -	
	IOTAL COMMUNIT REENTRY PROG VOCA GRANTS	y 121,142	+*	-	۴		· -	
	HINGAN C OFFINIOSO OF ANT		+					
	JUVENILE SERVICES GRANT	s	1 5		\$		\$ -	
524	In-service/Staff Development	india.	-		\$		\$ -	
_	Total Other Expense	\$ -	\$		-	•	\$ -	
	TOTAL JUVENILE SERVICES GRANT	\$ -	\$		\$	-	•	
54240	JUVENILE SERVICES							
	Contracts with Private Agencies	\$ 9,765	s	35,000	s	35,000	\$ 35,000	Juvenile Detention Qty increased
	Other Contracted Services	6,290	ľ	15,500	Ť	15,500	15,500	17411
288	TOTAL JUVENILE SERVICES	\$ 16,055	s	50,500	s	50,500		
	TO THE SO VEHILL SERVICES	10,033	Ť	50,500	ľ	50,000	. 30,000	
54410	CIVIL DEFENSE							
105	Supervisor/Director	\$ 57.840	\$	74,015	\$	74,015		
106	Deputy	44,380		51,834	_	51,834		1 employee
	Longevity	420		780	_	780		2 employees
	Total Salary Expense	\$ 102,640	\$	126,629	\$	126,629	\$ 130,981	
201	Social Security	6,156		7,938		7,666	8,208	2 employees
	Pensions	8,243		9,171		9,072	9.919	TCRS 7.49%
	Life Insurance	94	_	94		94	94	2 employees
	Medical Insurance	16,459	_	17,491		17,491	18,110	
	Unemployment Compensation	42		110		42		2 employees
	Employer Medicare Liability	1,440	1	1,856		1,793		2 employees
	Other Fringe Benefits	400		400		400		2 employees
299		\$ 32,834		37,059	\$	36,557		
307	Communication	3,724	_	5,550	Ť	5,498	3,750	
	Dues & Memberships	110	_	120	Г	110		EMAT fees
	Operating Lease Payments	2,610		3,100	1	2,652	3.100	KMBS Copier Lease & NOA Tower Space Lease
330				0,100	4-	2,002	0.100	

	County, TN eneral Fund # 101							
und #10	1		Т		Г			
Account	Account Description	2022-2023		2023-2024		2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	₽	Amended	⊢	Estimated	Proposed	
336	Maintenance & Repair Equipment	420	+	4,021	H	3,940	5,000	Cummins Generator
	Maintenance & Repair Vehicles	651	-	3,500		3,496	1,500	2 Trucks
	Travel			500	t	0,100	500	Per diems, Mileage & Lodging, Etc
000	That vi		т		1			Satcom SWC/ Removed Dish Network & Outfitte
399	Other Contracted Services	6,701	-	6,750	┖	6,732	4,740	Satellite
	Total Contract Expense	\$ 14,720	_	24,020	\$	22,907	\$ 20,210	
	Diesel Fuel	666	_	1,500	┡	500	1,500	Prime Mover, EOC Gen & ICT
	Gasoline	2,707	-	3,500	⊢	2,900	4,000	2 Trucks
	Office Supplies	283	\perp	650	₽	612	500	
499	Other Supplies & Materials	1,022	-	1,350	١.	616	2,500	Additional Funding came from Line 399 transfer
_	Total Supply Expense	\$ 4,395	\$	7,000	\$	4,628	\$ 8,500	North Bookston & Control
524	In-Service/Staff Development	700		1,000	ı	700	1,000	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
	Other Charges	-		900	Т	660	800	Website/Domains/Hosting
	Total Other Expense	\$ 700	s	1,900	5	1,360	\$ 1,800	
			T					EOC Upgrades, Response Equipment,
790	Other Equipment	7,299		4,200	L	4,102	7,000	Communications, PPE & Portable Generators
	Total Capital Expense	\$ 7,299	_	4,200	\$	4,102		Additional Funding came from Line 399 transfer
	TOTAL CIVIL DEFENSE	\$ 162,588	\$	200,808	\$	196,183	\$ 207,184	
			1		-			
	RESCUE SQUAD		1.		-			
	Dues & Memberships	\$ 700		700	\$	700	\$ 700	TARS Dues
	Maintenance & Repair - Equipment	1,637	-	5,700	-	7.540	1,200	V-t O-size for KOEs.
399	Other Contracted Services	5,823	-	7,545	s	7,546	\$ 5,900	Vet Services for K9/Boar Slips
	Total Contract Expense	\$ 8,160 178	-	13,945 200	1	8,246 200	200	
	Diesel Fuel Gasoline	257	-	1.400	Н	634	600	
	Other Supplies & Materials	2,332	-	4,480	t	4,132	2,800	Dog Food for K9
400	Total Supply Expense	\$ 2,767	-	6,080	\$	4,966	\$ 3,600	201 1 000 101 110
	Total dapply Experies	2,101	Ť	0,000	Ť	1,000		Meeting Registrations & Contracted
524	In-Service Staff Development	-	_	-	┖			In-Service Staff Development
599	Other Charges	222	-0-	475	_	380	500	
	Total Other Expense	\$ 222	-	475	\$	380	\$ 500	
790	Other Equipment	22,416	-	12,500	⊢	5,071	23,000	SCUBA Equipment & PPE for Water Rescue
799	Other Capital Outlay	564	-	25,981	-		10,000	*Will need 23/24 funds for 24/25 Capital Needs
	Total Capital Expense	\$ 22,980	_	38,481	-	5,071	\$ 33,000	
	TOTAL RESCUE SQUAD	\$ 34,129	\$	58,981	\$	18,663	\$ 43,000	***NOTE**** Approximate Carryover \$40,318
			+		⊢			
	CONSOLIDATED COMMUNICATIONS	\$ 47,400	\$	57,295	s	56,306	\$ 59,128	1 employee
	Assistant Support Discretes	63,000	-	66,150	1	66,150	68,267	Appointed -Salary
	Supervisor/Director Dispatchers/Radio Operators	445,298	-	591,921		591,656	605,598	14 employees (-1.5)
	Educational Incentive – Co. Official/Admin. Officer	950	-	950		950	950	1 employee
	Educational Incentive - Other County Employees	3,800	-	4.650	t	3,700	5,500	6 employees
	Longevity	4,560	•	3,840	t	3,840	4,260	5 employees
	Overtime Pay	39,252	-	72,400		68,730	70,000	Fill in for short Staff
	Other Salaries & Wages	24,316		36,000		36,000	33,000	Hrs Paid During Holiday/Admin above RegularHi
	Total Salary Expense	\$ 628,576	_	833,206	\$	827,332	\$ 846,703	
201	Social Security	37,599	-	51,461		49,805	52,694	
	Pensions	47,357		54,451		52,816	63,681	TCRS 8% No Change
	Life Insurance	667		655		648	655	
207	Medical Insurance	83,816	-	108,692		107,718	135,825	8,3% Increase Dec - June
	Unemployment Compensation	358	•	605		481	337	
	Employer Medicare Liability	8,793		12,035		11,648	12,324	
299	Other Fringe Benefits	2,900		3,200		2,800	3,200	16 employees
	Total Benefit Expense	\$ 181,490		231,099	\$	225,916	\$ 268,716	
307	Communication	10,599	1	14,620		14 613	14,100	ATT& Verizon, Century Link
210	Contracts with Private Apencies	7,584		9,145		9,102	21 000	TBI , Flat Earth, Priority Dispatch, Diverse, Weat Tap, Replay Systems
	Operating Lease Payments	5,013		6,105		6,074	5,520	KMBS Copier Lease
	Maintenance & Repair Equipment	3,726	_	2,100		2,100		Phones/Radios/Monitors
		942	_	500		497	1,200	County Vehicle
336			1	70		70	50	Mail Reports, TBI Documents, etc
336 338	Maintenance & Repair Vehicles Postage	-	-			3,030	3,000	Per diems, Mileage & Lodging, Etc
336 338 348	Maintenance & Repair Vehicles	- 1,465		3,000	_	3,030	0,000	1 of diction will cage at Lough in Lite
336 338 348	Maintenance & Repair Vehicles Postage		-	3,000 35,540	\$	35,486		To distro, who are a court of the
336 338 348 355	Meintenance & Repair Vehicles Postage Travel	1,465	\$		\$			To diono, director of Education Live
336 338 348 355 425	Meintenance & Repair Vehicles Postage Travel Total Contract Expense	1,465 \$ 29,329	\$	35,540	\$	35,486	\$ 47,070	To doing minoge a body is
336 338 348 355 425 435	Maintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline	1,465 \$ 29,329 712	\$	35,540 915	\$	35,486 878 3,022 990	\$ 47,070 1,000 4,000 1,000	To district mines a body of the
336 338 348 355 425 435	Meintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline Office Supplies	1,465 \$ 29,329 712 2,937	\$	35,540 915 3,900		35,486 878 3,022	\$ 47,070 1,000 4,000	To district mineage & Every 97 Etc
336 338 348 355 425 435	Meintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline Office Supplies Uniforms	1,465 \$ 29,329 712 2,937 801 \$ 4,450	5	35,540 915 3,900 1,000 5,815		35,486 878 3,022 990 4,890	\$ 47,070 1,000 4,000 1,000 \$ 6,000	Meeting Registrations & Contracted
336 338 348 355 425 435 451	Meintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline Office Supplies Uniforms	1,465 \$ 29,329 712 2,937 801 \$ 4,450	5	35,540 915 3,900 1,000 5,815		35,486 878 3,022 990 4,890 5,495	\$ 47,070 1,000 4,000 1,000 \$ 6,000	Meeting Registrations & Contracted In-Service Staff Development
336 338 348 355 425 435 451	Meintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline Office Supplies Uniforms Total Supply Expense	1,465 \$ 29,329 712 2,937 801 \$ 4,450 4,245	\$	35,540 915 3,900 1,000 5,815 4,650 534	5	35,486 878 3,022 990 4,890 5,495 531	\$ 47,070 1,000 4,000 1,000 \$ 6,000 4,700 600	Meeting Registrations & Contracted
336 338 348 355 425 435 451	Meintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline Office Supplies Uniforms Total Supply Expense	1,465 \$ 29,329 712 2,937 801 \$ 4,450 4,245 262 \$ 4,507	5	35,540 915 3,900 1,000 5,815 4,650 534 5,184	5	35,486 878 3,022 990 4,890 5,495 531 6,026	\$ 47,070 1,000 4,000 1,000 \$ 6,000 4,700 600 \$ 5,300	Meeting Registrations & Contracted In-Service Staff Development Voiance Interpreter Service, etc
336 338 348 355 425 435 451 524	Meintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline Office Supplies Uniforms Total Supply Expense In Service/Staff Development Other Charges Total Other Expense	1,465 \$ 29,329 712 2,937 801 \$ 4,450 4,245 262 \$ 4,507 2,614	\$	35,540 915 3,900 1,000 5,815 4,650 534 5,184 2,481	\$	35,486 876 3,022 990 4,890 5,495 531 6,028 2,481	\$ 47,070 1,000 4,000 1,000 \$ 6,000 4,700 600 \$ 5,300 2,500	Meeting Registrations & Contracted In-Service Staff Development
336 338 348 355 425 435 451 524	Meintenance & Repair Vehicles Postage Travel Total Contract Expense Gasoline Office Supplies Uniforms Total Supply Expense In Service/Staff Development Other Charges Total Other Expense	1,465 \$ 29,329 712 2,937 801 \$ 4,450 4,245 262 \$ 4,507	\$	35,540 915 3,900 1,000 5,815 4,650 534 5,184	\$	35,486 878 3,022 990 4,890 5,495 531 6,026	\$ 47,070 1,000 4,000 1,000 \$ 6,000 4,700 600 \$ 5,300	Meeting Registrations & Contracted In-Service Staff Development Volance Interpreter Service, etc

	eneral Fund # 101		-		<u> </u>			
und #101								
Account	Account Description	2022-2023	_	2023-2024		2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	-	Amended	L	Estimated	Proposed	
E4040	COUNTY CORONER		╌		\vdash			
	Other Contracted Services	\$ 5,500	s	6,500	\$	6,500	\$ 6,500	Estimated (Dr. Wert Coroner \$6K)
388	Total Contract Expense	\$ 5,500	s	6,500	5	6,500	\$ 6,500	Laminated (b). Front Goldiner Gold
507	Medical Claims (Autopsy Expenses)	26,804	1	50,000	r	20,000	50,000	
		20,004	1	1,000		1,000	1,000	Coroner Supplies Body Bags
288	Other Charges Total Other Expense	\$ 26,804	\$	51,000	5	21,000	\$ 51,000	Cotonic Cupplies Body Bags
_	Total Other Expense		1					
	TOTAL COUNTY CORONER	\$ 32,304	\$	57,500	\$	27,500	\$ 57,500	
			-					
54710	PUBLIC SAFETY GRANTS		-		_			Grants (100%) rebudget carry
187	Overtime Pay	\$ 6,212	\$	26,599	\$	21,770	\$ 10,308	Impaired Drivers Grant 10/1 -
	Total Salary Expense	\$ 6,212	\$	26,599	\$	21,770	\$ 10,308	
	Social Security	376		1,640	⊢	1,320	646	
	Pensions	385	-	2,016	L	1,630	1,237	
	Medical Insurance	560	-	2,066	H	1,066	65	
	Unemployment Compensation	5		71	H	14	21	
212	Employer Medicare Liability	88	_	545	L	470	152	
	Total Benefit Expense	\$ 1,414	\$	6,337	\$	4,500	\$ 2,121	
399	Other Contracted Services - VCIF				-		5,000	
	Total Contract Expense	\$ -	\$		\$	-	\$ 5,000	
524	In Service/Staff Development - VCIF		-	-	-		358,503	
	Total Other Expense	\$.	\$	-	\$	-	\$ 358,503	
	Communication Equipment - VCIF	-	-	237,925	-	237,925		
716	Law Enforcement Equipment - VCIF		-	890,577		890,577	258,800	
	Motor Vehicles - VCIF2			84,000		84,000		
790	Other Equipment - E911 Board Grant			11,790		11,790	•	E-911
790	Other Equipment - Impaired Drivers Grant	6,659	1_	6,000	L	6,000		Impaired Drivers (100%)
799	Other Capital Outlay - VCIF			69,024		69,024	210,171	
799	Other Capital Outlay - Homeland Security Grant	43,641		41,931	_	41,931		Homeland Security Grant (100%)
	Total Capital Expense	\$ 50,300	\$	1,341,247	\$	1,341,247	\$ 468,971	
	TOTAL PUBLIC SAFETY GRANTS	\$ 57,926	\$	1,374,183	\$	1,367,517	\$ 844,903	
			-		\vdash			
	OTHER PUBLIC SAFETY							
	Contracts with Government Agencies - Campora	\$ -	\$	40,000	\$	40,000	\$ -	Opioid Abatement - Campora Program
	Travel - DARE		_	11,000	L			Opioid Abatement
399	Other Contracted Services	11,750	-		L			
_	Total Contracted Services Expense		\$	51,000	\$	40,000	\$	
	Instructional Supplies & Materials - DARE	\$ -	\$	3,000	\$		\$ -	Opioid Abatement
499	Other Supplies & Materials - Rescue	26,180	-	9,200		9,200		BJA EMA Grant 100%
	Total Supplies Expense	\$ 26,180	\$	12,200	\$	9,200	\$ -	
	In-Service Staff Development - DARE	-	-	7,000	\vdash	5.500		Opioid Abatement
	In-Service Staff Development - Rescue		-	5,500	H	5,500	-	BJA EMA Grant 100%
599	Other Charges - Rescue	20	-	15,019		15,000		
	Total Other Charges Expense	\$ 20	\$	27,519	\$	20,500	\$	
	TOTAL OTHER PUBLIC SAFETY	\$ 37,950	\$	90,719	\$	69,700	\$ -	
55140	LOCAL HEALTH CENTER							
	Communication	\$ 1,092	5	1,400	\$	1,010	\$ 1,400	
		375	Ť	375	ľ	375		TN PUBLIC HEALTH ASSOC - Dues Increased
	Dues & Memberships Maintenance & Repair Building	7.133	1	1,257		610	5,625	Repairs, i.e. HVAC units, floor maintenance Carryover
		2,184	1	2,200		2,200	2,200	
359	Disposal Fees	\$ 10,784	\$	5,232		4,195		
	Total Contract Expense	4,808	1	4,000	۴	3,200	4,000	Aramark, cleaning supplies and paper products
	Custodial Supplies		1			278	4,000	Aramain, viceriiii surpiles and paper products
	Office Supplies	522	1	13 600			13,600	
452	Utilities	10,859		13,600	-	10,520		
	Total Supply Expense	\$ 16,189	\$	18,200 7,111	\$	13,998		159/ Ingrases
	Building & Contents Insurance	4,918		7,111		7,115	8,178	15% Increase
	Liability Insurance	523	-	757	-	760	871	15% Increase
599	Other Charges	2,503	-	7,092	-	6,343	2,500	Primary Prevention Events, other Meetings
	Total Other Expense	\$ 7,944	\$	14,961	\$	14,218		
	TOTAL LOCAL HEALTH CENTER	\$ 34,917	\$	38,392	\$	32,411	\$ 39,349	
	RABIES AND ANIMAL CONTROL		1		L			West Co. 11
	Assistant(s)	\$ 98,328	\$	121,851	\$	121,785		3 positions
	Supervisor/Director	14,250	-	15,496		15,496	15,909	Appoint (Supplement)
	Longevity	960		1,080	<u> </u>	480	540	2 employees
187	Overtime Pay	13,896		22,000	_	18,680	20,000	
189	Other Salaries & Wages	1,094	_	3,750		3,630	750	Holiday & Admin Pay
	Total Salary Expense	\$ 128,528	\$	164,177	\$	160,071	\$ 169,656	
201	Social Security	7,699		10,061		9,875	10,556	
204	Pensions	10,330		11,626		10,640	12,759	TCRS 7.49%
206	Life Insurance	143	L	155		145	155	
207	Medical Insurance	17,689	_	20,073	<u> </u>	13,750	28,704	Est. 5% Increase Dec - June
	Unemployment Compensation	67		220	_	67	85	3 employees
210	orioni, no june or							

	county, TN eneral Fund # 101								FY 2024-2025 Bu
und #101			_				\neg		
	Account Description	2022-2023	-	2023-202	4	2023-2024	+	2024-2025	FURTHER EXPLANATION
No.	71000am Doods palott	Actual	\neg	Amended		Estimated		Proposed	
299	Other Fringe Benefits	(600		600	20	0	600	3 employees
	Total Benefit Expense	\$ 38,3	329	\$ 45	5,089	\$ 36,98	7 \$	55,328	
307	Communication	2,	138	2	2,300	2,30	0	2,300	
320	Dues & Memberships		190		190	19	0	190	ACA
333	Licenses		245		370	37	0	370	
335	Maintenance & Repair Building		626	2	2,500	2,36	0	2,500	
338	Maintenance & Repair Vehicles	3	395	2	2,100	2,03	5	2,100	
	Postage		153		450	40	0	450	
	Travel		- 1	1	1,100	1,08	5	1,100	Per diems, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	35,9	973	72	2,444	71,95	0	72,444	SCTDD \$71,944 & Vet
	Total Contract Expense	\$ 39,7	720	\$ 81	1,454	\$ 80,69	0 \$	81,454	
401	Animal Food and Supplies	7,8	880	12	2,308	11,77	5	11,508	
	Diesel Fuel	2,0	001	3	3,800	3,80	0	3,200	
	Drugs & Medical Supplies	8,4	492	10	,250	10,20	0	10,000	
	Gasoline		941	8	3,744	7,00	_	10,000	
	Office Supplies		360		400	20	_	400	
	Propane Gas		622		1,000	90	_	1,000	
	Tires & Tubes	i i	. 1		1,000	47	_	1,000	
	Uniforms	-	797		1,000	68	_	1,000	
	Other Supplies/Materials		037		300	5,92	_	10,000	
700	Total Supply Expense	\$ 37,	$\overline{}$		7,802	\$ 40,95			
500	Refunds		-	71	50	40,00		50	
209									Meeting Registrations & Contracted
524	In Service/Staff Development		250		1,170	77		1,170	In-Service Staff Development
599	Other Charges	1,0	053	1	1,340	36	5	1,340	
	Total Other Expense	\$ 1,3	303	\$ 2	2,560	\$ 1,13	5 \$	2,560	
790	Other Equipment	2,7	735		1,000	4,00	0	4,000	Other Small Equipment, Radios
	Total Capital Expense	\$ 2,7	735	\$ 4	1,000	\$ 4,00	0 \$	4,000	
							Т		
	TOTAL RABIES & ANIMAL CONTROL	\$ 247,7	745	\$ 345	5,082	\$ 323,83	3 \$	361,106	
		,					\neg		
55130	AMBULANCE SERVICE								
	Ambulance Services	s	. 1	\$ 600	0,000	\$ 600,00	0 \$	600,000	
000	Total Contract Services	-	. 1		0.000	\$ 600,00			
	TOTAL AMBULANCE SERVICE		. 1		000,0		_	600,000	
	TOTAL AMBOLANCE CENTICE	*	\neg	• • • • • • • • • • • • • • • • • • • •	,,,,,,	, ,,,,,,	1		
55400	OTHER LOCAL HEALTH SERVICES		_				1		DGA Grant
	Social Worker	\$. 1	\$. 1	\$ -	\$	50,490	2 Employee - State Classified
	Secretary(s)	53,7	756		3,680	38,42		37,884	1 Employee - State Classified
	Part-time Employee	50,			1,254	23,98		26,255	1 Employee & Placeholder funds
			540		600	60	_	660	1 Employee - State Classified
100	Longevity Total Salary Expense	\$ 54,		\$ 63	3,534	\$ 63,00			
204	Social Security		269		7,767	3,83	_	7,179	
	Pensions	-	911		3,619	2,79		8,677	TCRS 7.49%
		2,3	47		141		7	141	10107.4010
	Life Insurance	0.	230		9,598	6,88	_	23,217	Est 5% Increase Dec - June
	Medical Insurance	0,4	42		165		ó	64	Est 3 % Increase Dec - Suite
	Unemployment Compensation		_					1,679	
	Employer Medicare Liability		765		300	90	- 1		2 ft 2 1 DT monitions 2 Dissobelder Funds
299	Other Fringe Benefits		300	*	300 3, 406	30		41,456	2 ft & 1 PT positions & Placeholder Funds
	Total Benefit Expense		564	. 25	1.44lbi				
	Travel		109	11	1,900	12	1	11,900	Per diems, Mileage & Lodging, Etc
	Other Contracted Services	(668	11 7	1,900 7,280	12 7,28	0	11,900 7,280	Per diems, Mileage & Lodging, Etc Interpreter services
399	Other Contracted Services Total Contract Expense	(_	11 7	7,280 7,180	12 7,28 5 7,40	1	11,900 7,280 19,180	
399	Other Contracted Services Total Contract Expense Other Charges	\$	668 777	11 7 \$ 15	1,900 7,280	12 7,28 5 7,40	0 1 \$	11,900 7,280 19,180	
399	Other Contracted Services Total Contract Expense	(668 777	11 7	7,280 7,180	12 7,28 5 7,40	0	11,900 7,280 19,180	
399	Other Contracted Services Total Contract Expense Other Charges Total Other Expense	\$	668 777 - -	11 7 \$ 15	7,280 7,180 -	12 7,28 \$ 7,40 -	1 \$	11,900 7,280 19,180 -	
399 599	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT	\$	668 777	11 7 \$ 15	7,280 7,180	12 7,28 \$ 7,40 -	1 \$	11,900 7,280 19,180	
399 599 55390	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE	\$ 70,4	668	11 7 \$ 18 \$ \$	1,900 7 280 9 180 - - - 1,120	12 7,28 \$ 7,40 - \$ \$ 85,24	1 5	11,900 7,280 19,180 - - - 175,925	Interpreter services
399 599 55390	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies	\$ 70,6 \$ 29,6	668 777 - - 637	\$ 15 \$ 15 \$ 111	1,900 7,280 9,180 - - 1,120	12 7,28 \$ 7,40 - \$ \$ 85,24 \$ 29,94	1 0 1 S - S 0 S 6 \$	11,900 7,280 19,180 - - 175,925	
399 599 55390	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE	\$ 70,6 \$ 29,6	668	\$ 15 \$ 15 \$ 111	1,900 7 280 9 180 - - - 1,120	12 7,28 \$ 7,40 - \$ \$ 85,24 \$ 29,94	1 0 1 S - S 0 S 6 \$	11,900 7,280 19,180 - - - 175,925	Interpreter services
399 599 55390 309	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies	\$ 70,6 \$ 29,6	668 777 - - 637	\$ 15 \$ 15 \$ 111	1,900 7,280 9,180 - - 1,120	12 7,28 \$ 7,40 - \$ \$ 85,24 \$ 29,94	1 0 1 S - S 0 S 6 \$	11,900 7,280 19,180 - - 175,925	Interpreter services Health Dept - State Contract
399 599 55390 309	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE	\$ 70,6 \$ 29,6	668 777 - - 637 946 946	\$ 15 \$ 15 \$ \$ \$ \$ 111	1,900 7,280 9,180 - - 1,120 9,946	\$ 7,40 \$ 7,40 - \$ 85,24 \$ 29,94	1 0 1 5 · · · · · · · · · · · · · · · · · ·	11,900 7,280 19,180 - - 175,925 30,646 30,646	Interpreter services Health Dept - State Contract Contract Services for New Life Semi-Indepe
399 599 55390 309	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services	\$ 70,4 \$ 29,6 \$ 29,6 \$ 17,1	668 777 637 946 946	111 77 8 115 \$ 115 \$ \$ 25 25 \$ 25 \$ 177	1,900 7,280 9,180 - - 1,120 9,946 9,946	\$ 7,40 \$ 7,40 - \$ 85,24 \$ 29,94 \$ 29,94	1 0 1 \$ - \$ 0 \$ 6 \$ 5 6 \$	11,900 7,280 19,180 - - 175,925 30,646 30,646	Interpreter services Health Dept - State Contract Contract Services for New Life Semi-Indepe
399 599 55390 309	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE	\$ 70,4 \$ 29,6 \$ 29,6 \$ 17,1	668 777 - - 637 946 946	111 77 8 115 \$ 115 \$ \$ 25 25 \$ 25 \$ 177	1,900 7,280 9,180 - - 1,120 9,946	\$ 7,40 \$ 7,40 - \$ 85,24 \$ 29,94 \$ 29,94	1 0 1 \$ - \$ 0 \$ 6 \$ 5 6 \$	11,900 7,280 19,180 - - 175,925 30,646 30,646	Interpreter services Health Dept - State Contract Contract Services for New Life Semi-Indepe
399 599 55390 309 55510 399	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE	\$ 70,4 \$ 29,6 \$ 29,6 \$ 17,1	668 777 637 946 946	111 77 8 115 \$ 115 \$ \$ 25 25 \$ 25 \$ 177	1,900 7,280 9,180 - - 1,120 9,946 9,946	\$ 7,40 \$ 7,40 - \$ 85,24 \$ 29,94 \$ 29,94	1 0 1 \$ - \$ 0 \$ 6 \$ 5 6 \$	11,900 7,280 19,180 - - 175,925 30,646 30,646	Interpreter services Health Dept - State Contract Contract Services for New Life Semi-Indepe Living Pre
399 599 55390 309 55510 399	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE	\$ 70,0 \$ 29,0 \$ 29,0 \$ 17,1	668 777 	\$ 15 \$ 15 \$ 15 \$ 25 \$ 26 \$ 17	1,900 7,280 3,180 	\$ 7,40 \$ 7,40 -\$ 85,24 \$ 29,94 \$ 17,77 \$ 17,77	1 0 1 S	11,900 7,280 19,180 - - 175,925 30,646 30,646 17,775	Health Dept - State Contract Contract Services for New Life Sami-Indape Living Proceeds approx \$2
399 599 55390 309 55510 399 55731	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers	\$ 70,0 \$ 29,0 \$ 29,0 \$ 17,0 \$ 17,0	3337 3337 946 946 7775	\$ 15 \$ 15 \$ 15 \$ 25 \$ 26 \$ 17	1,900 7,280 3,180 	\$ 7,28 \$ 7,40 - \$ 85,24 \$ 29,94 \$ 29,94 \$ 17,77 \$ 17,77	1 0 1 S	11,900 7,280 19,180 - - 175,925 30,646 30,646 17,775 17,775	Health Dept - State Contract Contract Services for New Life Sami-Indape Living Proceeds approx \$2
399 599 55390 309 55510 399 55731	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE	\$ 70,0 \$ 29,0 \$ 29,0 \$ 17,0 \$ 17,0	668 777 	\$ 15 \$ 15 \$ 15 \$ 25 \$ 26 \$ 17	1,900 7,280 3,180 	\$ 7,40 \$ 7,40 -\$ 85,24 \$ 29,94 \$ 17,77 \$ 17,77	1 0 1 S	11,900 7,280 19,180 - - 175,925 30,646 30,646 17,775	Health Dept - State Contract Contract Services for New Life Semi-Indape Living Proceeds approx \$2
399 599 55390 309 55510 399 55731 149 186	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers Longevity	\$ 70,4 \$ 29,6 \$ 29,6 \$ 17,6 \$ 17,6	946 946 7775 775	\$ 15 \$ 15 \$ 15 \$ 25 \$ 27 \$ 17	1,900 7,280 9,180 1,120 9,946 9,946 7,775 	\$ 7,28 \$ 7,40 - \$ 85,24 \$ 29,94 \$ 29,94 \$ 17,77 \$ 17,77	11	11,900 7,280 19,180 - - - 175,925 30,646 30,646 17,775 17,775	Health Dept - State Contract Contract Services for New Life Semi-Indep Living Pn Grant Proceeds approx \$2 2 FT Positions
399 599 55390 309 55510 399 55731 149 186	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers Longevity Other Salaries & Wages	\$ 70,4 \$ 29,5 \$ 29,5 \$ 17,5 \$ 17,5	668 7777 	\$ 15 \$ 15 \$ 15 \$ 26 \$ 27 \$ 17	1,900 7,280 3,180 	\$ 7,28 \$ 7,40 - \$ 85,24 \$ 29,94 \$ 29,94 \$ 17,77 \$ 17,77	11 0 0 1 1 5 1 5 1 5 5 5 5 5 5 5 5 5 0 0 5 0 0 5 0 0 5 0 0 5 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 5 0 0 0 5 0 0 0 5 0 0 0 5 0 0 0 0 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	11,900 7,280 19,180 175,925 30,646 30,646 17,775 17,775 2,500	Health Dept - State Contract Contract Services for New Life Sami-Indape Living Proceeds approx \$2 2 FT Positions
399 599 55390 309 55510 399 55731 149 186	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers Longevity Other Salaries & Wages Total Salary Expense	\$ 70,0 \$ 29,0 \$ 29,0 \$ 17,0 \$ 69,0	946 946 7775 234 428 662	\$ 15 \$ 15 \$ 15 \$ 21 \$ 22 \$ 27 \$ 17 \$ 75	1,900 7,280 3,180 	\$ 7,28 \$ 7,40 - \$ 85,24 \$ 29,94 \$ 17,77 \$ 17,77 \$ 75,27 - 1,26 \$ 76,53	11 0 0 1 1 5 1 5 1 5 5 5 5 5 5 5 5 5 5 5	11,900 7,280 19,180 - - 175,925 30,646 30,646 17,775 17,775	Health Dept - State Contract Contract Services for New Life Semi-Indep Living Pn Grant Proceeds approx \$2 2 FT Positions
599 599 55390 309 55610 399 55731 149 186 189	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers Longevity Other Salaries & Wages Total Salary Expense Social Security	\$ 70,0 \$ 29,0 \$ 29,0 \$ 17,1 \$ 69,0	946 946 946 946 946 948	\$ 15 \$ 15 \$ 15 \$ 25 \$ 25 \$ 17 \$ 17 \$ 75	1,900 7,280 3,180 	\$ 7,28 \$ 7,40 \$ 29,94 \$ 29,94 \$ 17,77 \$ 17,77 \$ 75,27 • 1,26 \$ 76,63 4,74	11	11,900 7,280 19,180 - - 175,925 30,646 30,646 17,775 17,775 80,143 - 2,500 82,643 5,149	Health Dept - State Contract Contract Services for New Life Semi-Indepe Living Proceeds approx \$2 2 FT Positions Holiday & Admin Pay - Supplement Educ Persons
599 55390 309 55510 399 55731 149 186 189 201 204	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers Longevity Other Salaries & Wages Total Salary Expense Social Security Pensions	\$ 70,0 \$ 29,0 \$ 29,0 \$ 17,1 \$ 69,0	668 777 	\$ 15 \$ 15 \$ 15 \$ 25 \$ 25 \$ 17 \$ 17 \$ 75	1,900 7,280 3,180 - 1,120 9,946 7,775 7,775 - 2,500 2,410 5,134 5,5,264	\$ 75,27 \$ 75,27 \$ 76,53 \$ 76,53 \$ 76,53 \$ 3,43	11 0	11,900 7,280 19,180 175,925 30,646 30,646 17,775 17,775 2,500 82,643 5,149 6,225	Health Dept - State Contract Contract Services for New Life Semi-Indep Living Pn Grant Proceeds approx \$2 2 FT Positions
399 55390 309 55510 399 55731 149 186 189 201 204 206	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers Longevity Other Salaries & Wages Total Salary Expense Social Security Pensions Life Insurance	\$ 70.4 \$ 29.5 \$ 29.5 \$ 17.7 \$ 69.2 \$ 70.6	668 777 	\$ 15 \$ 15 \$ 15 \$ 25 \$ 25 \$ 17 \$ 75 \$ 75	1,900 7,280 1,120 1,120 1,175 7,775 1,7775 2,500 2,410 9,410 1,5,134 9,410	\$ 75,27 \$ 75,27 \$ 75,27 \$ 17,77 \$ 75,27 \$ 76,53 4,74 3,43	11	11,900 7,280 19,180 175,925 30,646 30,646 30,646 17,775 17,775 2,500 82,643 5,149 6,225 94	Health Dept - State Contract Contract Services for New Life Semi-Indepe Living Pro Grant Proceeds approx \$2 2 FT Positions Holiday & Admin Pay - Supplement Educ Person
399 55390 309 55510 399 55731 149 186 189 201 204 206 207	Other Contracted Services Total Contract Expense Other Charges Total Other Expense TOTAL OTHER LOCAL HEALTH SERVICES GRANT APPROPRIATION TO STATE Contracts with Government Agencies TOTAL APPROPRIATION TO STATE GENERAL WELFARE ASSISTANCE Other Contracted Services TOTAL GENERAL WELFARE ASSISTANCE LITTER CONTROL (Litter Grant) Guard/Laborers Longevity Other Salaries & Wages Total Salary Expense Social Security Pensions	\$ 70.4 \$ 29.5 \$ 29.5 \$ 17.7 \$ 69.2 \$ 70.6	668 777 	\$ 15 \$ 15 \$ 15 \$ 25 \$ 25 \$ 17 \$ 75 \$ 75	1,900 7,280 3,180 - 1,120 9,946 7,775 7,775 - 2,500 2,410 5,134 5,5,264	\$ 75,27 \$ 75,27 \$ 75,27 \$ 76,53 4,74 3,43 9 8,20	11	11,900 7,280 19,180 175,925 30,646 30,646 17,775 17,775 2,500 82,643 5,149 6,225	Health Dept - State Contract Contract Services for New Life Sami-Indepe Living Pro Grant Proceeds approx \$2 2 FT Positions Holiday & Admin Pay - Supplement Educ Persons

	County, TN		+		\vdash			FY 2024-2025 Bud
_	eneral Fund # 101		_					
und #10	Account Description	2022-2023	-	2023-2024	⊢	2023-2024	2024-2025	FURTHER EXPLANATION
No.	Account Boson Hori	Actual	\pm	Amended	t	Estimated	Proposed	
140.			1					
299	Other Fringe Benefits	40	0	400	L	400	400	2 employees
	Total Benefit Expense	\$ 26,02	7 5	29,693	\$		\$ 31,224	
302	Advertising	1,00	0	1,500	L	1,500	1,500	
355	Travel	4	6	200	┖	240	200	
359	Disposal Fees		6	600	┖	352	600	
	Total Contract Expense	\$ 1,05	2 5		\$		\$ 2,300	
499	Other Supplies and Materials	6,19	3	9,170	┖	9,057	9,170	
	Total Supply Expense	\$ 6,19	3 \$	9,170	\$	9,057	\$ 9,170	
524	In Service/Staff Development	-		500		-	500	
	Total Other Expense	\$	- 8	500	\$		\$ 500	
					١.			
	TOTAL LITTER CONTROL	\$ 103,93	4 3	124,073	\$	105,717	\$ 125,837	
			+		┡			
55739	OTHER WASTE COLLECTION		+					Part Offset by State Contract Pickup on St Rou
149	Guard/Laborer	\$ 35,90	9 8	39,955	\$	38,175	\$ 41,006	1 FT Position
	Longevity		-		-			
189	Other Salaries & Wages		+	400	-	400	200	
	Total Salary Expense	\$ 35,90			\$		\$ 41,206	
	Social Security	1,85	_	2,502	-	2,115	2,567	
	Pensions	2,88	_	2,893	-	2,777	3,105	
	Life Insurance		7	47	-	47	47	
	Medical Insurance	8,21	_	8,746	-	8,746	9,055	
210	Unemployment Compensation		1	55	-	21	22	
212	Employer Medicare Liability	43		585	L	500	600	
299	Other Fringe Benefits	20		200	┡	200	200	1 employee
	Total Benefit Expense	\$ 13,66	4 8		\$	14,406	\$ 15,597	
359	Disposal Fees		-	500	╙	300	400	
	Total Contract Expense	\$	- 5		\$	300	\$ 400	
499	Other Supplies & Materials		-	200	Ļ		300	
	Total Supply Expense	5	- 4	200	\$		\$ 300	
	TOTAL OTHER WASTE COLLECTION	\$ 49,57	3 3	56,083	s	53,281	\$ 57,502	
	TOTAL OTHER WASTE SOCIED TOTAL	10,00	1		Ť			
56300	SENIOR CITIZENS ASSISTANCE - Franklin County		-		1			
	Maintenance & Repair FCSC	\$ 1,50	0 9	1,500	\$	1,500	\$ 1,500	
	Contracted Services - FCSC	34,57	_	23,050	Ť	23,050	23,050	* Late Invoice FY23
288	Total Contract Expense	\$ 36,07			s		\$ 24,550	2010 1111000 1 120
410	Custodial Supplies - FCSC	1,33		3,500	ľ	3,500	3,500	<u> </u>
410	Total Supply Expense		4 5		\$		\$ 3,500	
	Total Supply Expelled							
	TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co	\$ 37,40	9 \$	28,050	\$	28,050	\$ 28,050	
			1		1			
56300	SENIOR CITIZENS ASSISTANCE - Sewanee Ctr		_					
399	Contracted Services - SEWAN		0 5		-		12,000	
	Total Contract Expense	\$ 9,00			\$		\$ 12,000	
410	Custodial Supplies - SEWAN	\$ -	- 3		\$		600	
	Total Supply Expense	\$	- 3	\$ 450	\$	450	\$ 600	
	TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr	\$ 9,00	واه	9,450	5	9,450	\$ 12,600	
	. S SENION ON ELITO MODIONING CONGRES ON	3,00	1		Ť	0,130	,300	
56700	PARKS AND FAIR BOARDS		1		1			
	Supervisor/Director	\$ 6,15	8 9	6,697	\$	6.697	\$ 6,912	1 Salary Supplement position
	Overtime Pay	- 0,15	1	, 0,037	1	0.037	- 0,512	
	Other Salaries & Wages	16,47	6	19,797	1	19,281	19,354	2 Seasonal positions & 3 Supplement
108	Total Salary Expense	\$ 22,63	_		s			
204		1,39		2,012	f	1,982	1,628	
	Social Security	72		1,198	1	1,177	764	
	Pensions		_	10	1	1,177	- 704	
			_		1	-		
206	Life Insurance		- 1	470				
206 207	Life Insurance Medical Insurance		1	470	H		E2	3 employees
206 207 210	Life Insurance Medical Insurance Unemployment Compensation		11	165		38	52 381	3 employees
206 207 210	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability	- 2 32	6	165 490		38 464	381	
206 207 210 212	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense	32 \$ 2,46	6 5	165 490 4,345	\$	38 464 3,661	381 \$ 2,826	
206 207 210 212 307	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication	32 \$ 2,46	6 5	165 490 4,345 300	\$	38 464 3,661 280	381 \$ 2,826 300	
206 207 210 212 307 334	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements	32 32 \$ 2,46 27 35	6 5 7	165 490 4,345 300 500	s	38 464 3,661 280 360	381 \$ 2,826 300 500	Life Communications (beach alarm)
206 207 210 212 307 334	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements Maintenance & Repair Buildings	32 32 \$ 2,46 27 35 3,08	6 5 7 9	165 490 4.345 300 500 9,200		38 464 3,661 280 360 9,035	381 \$ 2,826 300 500 50,000	Life Communications (beach alarm)
206 207 210 212 307 334 335	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements Maintenance & Repair Buildings Total Contract Expense	33 \$ 2,46 27 35 3,08 \$ 3,72	6 5 7 9 6 2 \$	165 490 4 345 300 500 9 200 10,000		38 464 3,661 280 360 9,035 9,675	381 \$ 2,826 300 500 50,000 \$ 50,800	Life Communications (beach alarm) Maint for SMTAP
206 207 210 212 307 334 335	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements Maintenance & Repair Buildings Total Contract Expense Other Supplies/Materials	32 32 \$ 2,44 27 33; 3,00 \$ 3,72	6 \$ 7 9 6 6 2 \$ 4	165 490 4 345 300 500 9 200 11,685	\$	38 464 3,661 280 360 9,035 9,675 11,670	381 \$ 2,826 300 500 50,000 \$ 50,800 12,500	Life Communications (beach alarm) Maint for SMTAP Sand & Toiletries
206 207 210 212 307 334 335	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements Maintenance & Repair Buildings Total Contract Expense Other Supplies/Materials Total Supply Expense	- 2,44 27 33 \$ 2,44 27 33 \$ 3,08 \$ 3,77 11,88	6 \$ 7 9 6 6 \$ 2 \$ 4 \$ 4 \$	165 490 \$ 4,345 300 500 9,200 6 10,000 11,685 \$ 11,685	\$	38 464 3,661 280 360 9,035 9,675 11,670	\$ 2,826 300 500 50,000 \$ 50,800 12,500 \$ 12,500	Life Communications (beach alarm) Maint for SMTAP Sand & Toiletries
206 207 210 212 307 334 335	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements Meintenance & Repair Buildings Total Contract Expense Other Supplies/Materials Total Supply Expense Other Charges	33 \$ 2,46 22: 35 3,08 \$ 3,77 11,88 \$ 11,88	6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$	165 490 4,345 300 500 9,200 11,685 11,685 750	\$	38 464 3,661 280 360 9,035 9,675 11,670 11,670 750	\$ 2,826 300 500 50,000 \$ 50,800 12,500 \$ 12,500	Life Communications (beach alarm) Maint for SMTAP Sand & Toiletries
206 207 210 212 307 334 335	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements Maintenance & Repair Buildings Total Contract Expense Other Supplies/Materials Total Supply Expense	33 \$ 2,46 22: 35 3,08 \$ 3,77 11,88 \$ 11,88	6 \$ 7 9 6 6 \$ 2 \$ 4 \$ 4 \$	165 490 4,345 300 500 9,200 11,685 11,685 750	\$	38 464 3,661 280 360 9,035 9,675 11,670 11,670	\$ 2,826 300 500 50,000 \$ 50,800 12,500 \$ 12,500	Life Communications (beach alarm) Maint for SMTAP Sand & Toiletries
206 207 210 212 307 334 335	Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability Total Benefit Expense Communication Maintenance Agreements Meintenance & Repair Buildings Total Contract Expense Other Supplies/Materials Total Supply Expense Other Charges	33 \$ 2,46 22: 35 3,08 \$ 3,77 11,88 \$ 11,88	66 \$ 17 69 66 \$ 144 \$ 166 \$ 1	165 490 5 4,345 300 500 9,200 6 10,000 11,685 750 750	\$	38 464 3,661 280 360 9,035 9,675 11,670 11,670 750	\$ 2,826 300 500 50,000 \$ 50,800 12,500 \$ 12,500	Life Communications (beach alarm) Maint for SMTAP Sand & Toiletries

	eneral Fund # 101		1		_			
nd #101		2022-2023	-	2023-2024	H	2023-2024	2024-2025	FURTHER EXPLANATION
	Account Description	2022-2023 Actual	1	Amended	Н	Estimated	Proposed	FORTHER EXPLANATION
No.		Actual		Allielided		Latinated	Порозва	
57100	AGRICULTURE EXTENSION							
			١.		L	400.044	440 770	Salaries and benefits for Ag. Ext. are the required
189	Other Salaries & Wages	\$ 88,267	_	103,817		103,814		match for Franklin County.
	Total Salary Expense	\$ 88,267	\$	103,817	\$	103,814 34,549	\$ 148,776 64,765	**Requesting a position
299	Other Fringe Benefits	29,417 \$ 29,417	\$	34,998 34,998	5	34,549		
207	Total Benefit Expense Communication	486	ľ	655	ľ	652	652	
	Dues & Memberships	505	t	565	Н	565	565	
	Operating Lease Payments	5,615		6,225	t	6,223	6,224	KMBS Copier Lease
	Travel	3,000		3,000		3,000	3,000	Per diems, Mileage & Lodging, Etc
	Other Contracted Services	-		40			240	AT & T ISP & Copier
	Total Contract Expense	\$ 9,606	5	10,485	\$	10,440	\$ 10,681	
499	Other Supplies & Materials	-		250		•	250	
	Total Supply Expense	\$ -	s	250	\$		\$ 250	
599	Other Charges			55	L		250	**4-H Program/Ag Ext Operational Expenses
	Total Other Expense	\$ -	\$	55	\$		\$ 250	
	TOTAL AGRICULTURE EXTENSION	\$ 127,290	s	149,605	\$	148,803	\$ 224,722	
	TO THE MORNING THE EXTENSION			,	Ť			
57500	SOIL CONSERVATION							
	Secretary to Board	\$ 33,273	\$	43,660	\$	43,660	\$ 45,230	1 position
	Educational Incentive Other County Employees			-			850	1 employee
	Longevity			300		300	360	1 employee
189	Other Salaries & Wages	34,435		38,383		38,189	39,756	1 position & Holiday Pay
	Total Salary Expense	\$ 67,708	\$	82,343	8	82,149		
201	Social Security	3,949	┞	5,130	_	4,896	5,369	
	Pensions	4,190	-	5,928		5,888	6,490	TCRS 7.49%
	Life Insurance	86	-	94	H	94	94	
	Medical Insurance	8,230	-	17,191	\vdash	8,745	18,110	Est 5% Increase Dec - June
	Unemployment Compensation	63	-	110	\vdash	42	43	2 employees
	Employer Medicare Liability	924	-	1,200	\vdash	1,145	1,256	
299	Other Fringe Benefits	400		400	-	400 21,210	\$ 31.761	2 employees
	Total Benefit Expense	\$ 17,842 325	\$	30,053 350	\$	325	\$ 31,761 570	TODEA TO MACO DED TACO DED
	Dues & Memberships		-		\vdash	3,955	6,800	TCDEA 70, NACD 250, TACD 350
355	Travel Travel	\$ 4,460 \$ 4,785	5	5,000 5,350	\$	4,280	\$ 7,370	Per diems, Mileage & Lodging, Etc
500	Total Contract Expense	\$ 4,765	1,	5,330	13	4,200	100	Notary bonds
อบฮ	Premiums on Surety Bonds						100	
524	In-Service Staff Development	1,220	ı	2,000		1,970	3,500	Meeting Registrations & Contracted In-Service Staff Development
	Other Charges	1,220		400		-	500	Farm City Day, Fair & Educ Materials
000	Total Other Expense	\$ 1,220	\$	2,400	5	1,970	\$ 4,100	
		\$ 91,555		120,146	5	109,609	\$ 129,427	
	TOTAL SOIL CONSERVATION	\$ 91,555	l*	120,140	ř	103,003	\$ 125,421	
E0400	INDUSTRIAL DEVELOPMENT							
		\$ 11,668	¢	_	\$		\$ -	
	Assistant Other Salaries & Wages	16,393	1	29,348	ľ	25,224	77,703	1 Position
108	Total Salary Expense	\$ 28,061	\$	29,348	\$	25,224	\$ 77,703	
201	Social Security	1,731	1	3,585	Ť	1,570	4,830	
	Pensions	895		1		550	5,835	
	Life Insurance	15		47		-	47	
	Medical Insurance	2,592		-			- "	
	Unemployment Compensation	40		55		21	22	
	Employer Medicare Liability	405		839		367	1,130	
	Other Fringe Benefits	412		200		100	200	
	Total Benefit Expense	\$ 6,090	\$	4,727	\$	2,608	\$ 12,063	
302	Advertising	655		5,200		2,690	4,000	
	Communication	625		600		417	600	Phone Only
	Dues & Memberships	150		300		150	300	
	Maintenance Agreements	-					4,000	Web-Hosting
335	Maintenance & Repair Services - Bldg	-		-			-	
347	Pest Control	225						
	Travel	1,580		2,500		1,963	2,500	Per diems, Mileage & Lodging, Etc
355	Disposal Fees			-		-	-	
355 359		1,321	-	30,000		19,820	30,000	
355 359	Other Contracted Services		\$	38,600	\$	25,040 455	\$ 41,400 500	
355 359 399	Other Contracted Services Total Contract Expense	\$ 4,556	ľ		-			
355 359 399	Other Contracted Services Total Contract Expense Office Supplies	\$ 4,556 138		500				
355 359 399 435	Other Contracted Services Total Contract Expense Office Supplies Total Supply Expense	\$ 4,556 138 \$ 138		500	\$	455	\$ 500	
355 359 399 435	Other Contracted Services Total Contract Expense Office Supplies	\$ 4,556 138			\$			
355 359 399 435 508	Other Contracted Services Total Contract Expense Office Supplies Total Supply Expense Premium on Bonds	\$ 4,556 138 \$ 138 200		500 250	\$	455 -	\$ 500	Meeting Registrations & Contracted
355 359 399 435 508	Other Contracted Services Total Contract Expense Office Supplies Total Supply Expense Premium on Bonds In Service/Staff Development	\$ 4,556 138 \$ 138 200 1,021		500 250 2,500	\$	455 - 1,805	\$ 500 - 2,500	In-Service Staff Development
355 359 399 435 508	Other Contracted Services Total Contract Expense Office Supplies Total Supply Expense Premium on Bonds In Service/Staff Development Other Charges	\$ 4,556 138 \$ 138 200 1,021 2,019	\$	2,500 2,500 2,000		1,805 1,670	\$ 500 - 2,500 2,000	Meeting Registrations & Contracted In-Service Staff Development Park Development
355 359 399 435 508 524 599	Other Contracted Services Total Contract Expense Office Supplies Total Supply Expense Premium on Bonds In Service/Staff Development Other Changes Total Other Expense	\$ 4,556 138 \$ 138 200 1,021	\$	2,500 2,500 2,000 4,750		1,805 1,670 3,475	2,500 2,000 4,500	In-Service Staff Development
355 359 399 435 508 524 599	Other Contracted Services Total Contract Expense Office Supplies Total Supply Expense Premium on Bonds In Service/Staff Development Other Charges Total Other Expense Other Capital Outlay	\$ 4,556 138 \$ 138 200 1,021 2,019 \$ 3,240	\$	2,500 2,500 2,000	\$	1,805 1,670	\$ 500 - 2,500 2,000 \$ 4,500	In-Service Staff Development
355 359 399 435 508 524 599	Other Contracted Services Total Contract Expense Office Supplies Total Supply Expense Premium on Bonds In Service/Staff Development Other Changes Total Other Expense	\$ 4,556 138 \$ 138 200 1,021 2,019	\$	2,500 2,500 2,000 4,750		1,805 1,670 3,475	2,500 2,000 4,500	In-Service Staff Development

ounty G	County, TN eneral Fund # 101							FY 2024-2025 Bu
und #10			T		T			T T
	Account Description	2022-2023		2023-2024		2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual		Amended	_	Estimated	Proposed	
			+		⊢			
	OTHER ECONOMIC & COMMUNITY DEV - Chamber Other Contracted Services - Chamber of Commerce	\$ 40,000	\$	40.000	\$	40,000	\$ 40,000	Chamber of Commerce
399	TOTAL OTHER ECONOMIC & COMM. DEV Chamber	\$ 40,000	-	40,000	-	40,000	\$ 40,000	Chamber of Commerce
	TOTAL OTHER ECONOMIC & COMM, DEV CRAMBBO	3 40,000	T*	40,000	ľ	40,000	40,000	
58190	OTHER ECONOMIC & COMMUNITY DEV - TN Rehab Ctr		$^{-}$		1			
	Contracts with Government Agencies	\$ -	\$	81,772	\$	81,772	\$ 81,772	TN Rehab Center - State Contract DHS
	TOTAL OTHER ECONOMIC & COMM. DEV TN Rehab Ctr	\$ -	\$	81,772	+	81,772	\$ 81,772	
			Ť		Ė			
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT							G
309	Contracts With Gov Agencies - ECDSD	\$ -	\$	3,742	\$	3,742		Site Dev Grant
309	Contracts With Gov Agencies - TCAT	-		1,563		1,563		TCAT Airport Grant
399	Other Contracted Services - ID Board			25,000		12,500		ID Board Survey
399	Other Contracted Services - ECDSD			106,307		106,307	91,307	Site Dev Grant
	Total Contract Expense	\$ -	\$	136,612	\$	124,112	\$ 91,307	
799	Other Capital Outlay - InvestPrep	-	1_	84,118		51,978		InvestPrep Grant
799	Other Capital Outlay - TCAT	\$ 49,535	1	90,795		90,795		TCAT Airport Grant
	Total Capital Expense	\$ 49,535	\$	174,913	\$	142,773	\$ -	
	TOTAL OTHER ECONOMIC & COMM. DEVELOPMENT	\$ 49,535	\$	311,525	\$	266,885	\$ 91,307	
	AIRPORT - Sewanee				1		220	TDOT Grants 100% for Sewanee A
399	Other Contracted Services	\$ 1,000	-	274,954		125,000	\$ 150,000	
	Total Contract Expense	\$ 1,000	\$	274,954	\$	125,000	\$ 150,000	
	TOTAL AIRPORTS	\$ 1,000	5	274,954	5	125,000	\$ 150,000	
		.,500	Ť		Ť	,.,,		
58300	VETERANS SERVICES		1					
103	Assistant	\$ 36,197	\$	43,660	\$	43,660	\$ 45,230	1 Full time hourly position
105	Supervisor/Director	19,525		22,242		21,042	21,715	1 Part time Salary Position
	Part-time Employee	11,847	_	24,148	Г	18,988	24,921	1 position 28 hrs
	Educational Incentive - Other County Employees			850		850	950	1 employee
	Longevity	420		480		480	540	1 employee
	Total Salary Expense	\$ 67,989	1 \$	91,380	\$	85,020	\$ 93,356	
201	Social Security	3,008		4,318		4,192	4,473	
204	Pensions	2,945		3,259		3,224	3,539	TCRS 7.49%
206	Life Insurance	47		47		47	47	
207	Medical Insurance	6,751		7,546		7,261	9,055	Est 5% Increase Dec - June
210	Unemployment Compensation	60		165		85	64	
212	Employer Medicare Liability	988	┖	1,315	_	1,236	1,361	
299	Other Fringe Benefits	400	↓_	500	┡	400	500	3 employees
	Total Benefit Expense	\$ 14,199	\$	17,149	\$	16,445	\$ 19,038	
307	Communication	480	⊢	500	L	480	500	
	Contracts with Private Agencies	898	-	900	⊢	900	900	Vetrospect - VA Program (2 License)
	Dues & Memberships		\vdash	50	-			
	Operating Lease Payments	2,488	-	2,450	Н	2,450	2,450	
	Transportation - Other Than Students VTAID	5,549	-	11,700	⊢	6,213	2,700	Veterans Assistance (offset by donations)
355	Travel	608		1,700		1,290	1,500	Per diems, Mileage & Lodging, Etc
	Total Contract Expense	\$ 10,023	_	17,300	1,	11,333		**Innuana in eleima
435	Office Supplies	1,394		2,100		1,800	1,800 \$ 1,800	**Increase in claims
508	Total Supply Expense Premiums on Corporate Surely Bonds	\$ 1,394	1,	2,100 50	2	1,800 50	\$ 1,800 50	
			1					Meeting Registrations & Contracted
	In Service/Staff Development		1	400	-	300		In-Service Staff Development
599	Other Charges - VTAID & Misc	3,279		8,867	-	2,816	2,450	Veterans Assistance (offset by donations)
	Total Other Expense	\$ 3,279		9,317		3,166		
	TOTAL VETERANS SERVICES	\$ 96,884	\$	137,246	\$	117,764	\$ 125,144	
58400	OTHER CHARGES		1		1			
215	On Behalf payments for OPEB	\$ -	\$	90,000	\$	90,000	\$ 90,000	ARC Payment for OPEB Trust (reserve)
	Other Fringe Benefits	96,522		104,454		103,534	120,000	OPEB (currently 12 employees)
	Total Benefit Expense	\$ 96,522	\$	194,454	\$	193,534	\$ 210,000	
340	Medical & Dental Services	4,028		3,500		3,355	3,500	
	Total Contract Expense	\$ 4,028	\$	3,500	5	3,355	\$ 3,500	
502	Building & Content Insurance	105,524		139,250		139,250	160.138	
	Liability Insurance	117,887		148,898		148,898	171,233	
		5,681		500		140,030	500	
	Medical Claims		1					Face would be Tarreton
	Trustee's Commission	292,394	1	361,000	-	354,506	360,000	Fees paid to Trustee
	Vehicle & Equipment Insurance	74,994	-	93,037	-	93,037	106,993	
513	Worker's Compensation	222,133	-	213,628		213,628	245,672	
515	Liability Claim(s)	-	_	2,000	_		2,000	
599	Other Charges	5,353		10,000		4,360	10,000	
	Total Other Expense	\$ 823,966	s	968,313	\$	953,679	\$ 1,056,535	
	TOTAL OTHER CHARGES	\$ 924,516		1,166,267		1,150,568		

nd #10	eneral Fund # 101					$\overline{}$		_		
	Account Description		2022-2023		2023-2024		2023-2024	1	2024-2025	FURTHER EXPLANATION
No.	***************************************		Actual		Amended		Estimated		Proposed	
		-				\vdash		-		
F000F	COVID-19 GRANT # 5 - Airport			-				Н		
	Other Contracted Services									
000	Total Contract Expense	\$		s	-	s	-	\$		
	TOTAL COVID-19 GRANT #5 - Airport	\$	-	\$		\$		\$	-	
	COVID-19 GRANT #7 - Jail					7.00		_		
499	Other Supplies & Materials	\$	-	\$	1,000	\$		-		
	Total Supply Expense	\$	405 400	\$	1,000	\$	20,594	\$		
799	Other Capital Outlay Total Capital Outlay	\$	105,128 105,128	\$	41,052 41,052	\$	20,594	5		
	TOTAL COVID-19 GRANT #7 - Jail	\$	105,128	\$	42,052	\$	20,594	5		
	TOTAL COVID-19 GRANT #1 - Jan	-	103,120	-	42,002	Ť	20,554	Ť		
58833	AMERICAN RESCUE PLAN ACT GRANT # 3 - TDEC									
	Other Salaries & Wages	\$	41,860	\$	70,655	\$	65,718	\$	72,916	TDEC Grant Manager
	Total Salary Expense	\$	41,860	\$	70,655	\$	65,718	\$	72,916	
201	Social Security		2,595		4,381		4,070		4,521	
	Pensions		3,349		5,060		2,585		5,462	
	Life Insurance		27	-	9746		5 204		47	
	Medical Insurance		- 42		8,746 55		5,204 42		9,055 22	
	Unemployment Compensation Employer Medicare Liability		607		1,024		952		1,057	
	Other Fringe Benefits		•		200		100		200	
_00	Total Benefit Expense	\$	6,620	\$	19,512	\$	12,988	\$	20,364	
399	Other Contracted Services				15,373		15,373		932,442	
	Total Contract Expense	\$		\$	15,373		15,373		932,442	
799	Other Capital Outlay	\$	•	\$	174,560	\$	174,560	\$	3,195,814	
	Total Capital Outlay	\$	•	\$	174,560	\$	174,560	\$	3,195,814	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT #3	\$	48,480	\$	280,100	\$	268,639	\$	4,221,536	
	AMERICAN RESCUE PLAN ACT GRANT #6					-		_		
	Other Capital Outlay -Ambulance	\$	250,000	\$	•	\$		\$	-	Ambulance Supplement
	Other Capital Outlay -Huntland Sewer		125,000	-	-					Huntland Sewer Expansion
	Other Capital Outlay - WUS Sewer	-	4,300,000	-	150,000		145,668		1,354,332	Winchester Utility Sewer Bypass Animal Control Building Preliminary
	Other Capital Outlay - Anim Other Capital Outlay - Bbrand				130,000	\vdash	145,000			Broadband Match
	Other Capital Outlay - Health								- 2	Health ARPA Grant Match moved to 58842
	Total Capital Expense	\$	4,675,000	\$	150,000	\$	145,668	\$	1,354,332	
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 6	\$	4,675,000	\$	150,000	\$	145,668	\$	1,354,332	
58842	AMERICAN RESCUE PLAN ACT GRANT #B									
799	Other Capital Outlay	\$	-	\$_	152,000	\$	27,100	\$	248,800	Health ARPA Grant w/Match
_	Total Capital Expense			S	152,000	\$	27,100		248,800	
_	TOTAL AMERICAN RESCUE PLAN ACT GRANT # B	\$		\$	152,000	\$	27,100	\$	248,800	
00000	CAPITAL PROJECTS									
_	Other General Government Projects									12 Admin Vehicles (Pontago 2 augustus)
	Motor Vehicles	\$		\$	142,049	\$	82,582	\$	70,000	12 Admin Vehicles (Replace 2 every year 6 yr cyc keep reserve balance
	Other Equipment	Ĺ	27,150	Ĺ	77,933		51,104	7	40,000	Technology Reserve (keep a reserve balance)
	Other Capital Outlay		6,485		20,000		19,880		140,000	Unexpected County Capital Expenses
	Other Capital Outlay - Co Comm								229,600	Proceeds from Sale of Ashley Property
	Other Capital Outlay - ID Board								149,600	Proceeds from Sale of Property - ID Board
	Other Capital Outlay - Gov Direct		358,864		578		120		277,458	For Anim Control Bldg
	Highway & Street Capital Projects									
	Quarry Equipment	\$		\$		\$		\$	- 30	Quarry Crusher Project
	Other Capital Outlay - Highway Districts		175,083		140,000		140,000		140,000	County Comm Roads (New \$140K)
799	Other Capital Outlay - UTSI	-	-	-	13,000	_		-	13,000	UTSI Flag Grant and TDOT Local Roads Safety Initiative
_	TOTAL CARITAL PROJECTS		EC7 E00		202 500	\$	202 606	\$	1.059.658	
	TOTAL CAPITAL PROJECTS	\$	567,582	\$	393,560	,	293,686	*	1,000,000	
	Total Estimated Expenditures & Other Uses	\$	23,717,948	5	26,207,929	\$	24,886,272	\$	31,798,731	
		Ė								
	Proceeds from Sale of Capital Assets			-				-		
	Evenes of Estimated Day 9 Other Carres		(3 200 420)		919,181		1,830,490	\$	(2,395,724)	
-	Excess of Estimated Revenue & Other Sources	\$	(3,299,130)	3	919,161	*	1,030,480	,	(42) (560,124)	
	Over (Under) Estimated Expend. & Other Uses									
	Estimated Beginning Fund Balance - July 1	\$	16,243,046	\$	12,586,317	\$	12,586,317	\$	14,416,806	
		1			,,	Ĺ	,===,	Ĺ	,,	
								_		
	Adjustment for PY Encumbrances/Reserve Relinquished	\$	(357,599)							
	Adjustment for PY Encumbrances/Reserve Relinquished	\$	(357,599)							

Franklin County, TN					FY 2024-2025 Budge
County General Fund # 101					
Fund #101					
Account Description	2022-2023	2023-2024	2023-2024	2024-2025	FURTHER EXPLANATION
No.	Actual	Amended	Estimated	Proposed	
Restricted for General Government (Reg of Deeds) 34510-51600				(4,900)	Reg of Deeds Additional Title Fess Est
Restricted for Finance (Co Clerk) 34515 - 52500				(38,600)	Co Clerk Additional Title Fees Est
Restricted for Finance (Co Clerk) 34515 - 52500	(17,617)	(17,617)	(17,617)	(26,860)	Co Clerk Automation Fees Est
Restricted for Public Health & Welfare 34530	(315,780)	(294,540)	(294,540)	(249,268)	Opioid Settlement Funds Est
Restricted for Capital Projects 34585	(72,766)	(72,766)	(72,766)	(115,177)	State Shared Sports Gaming Privilege Tax Est
Assigned for Other Operations 34686	(937,705)	(937,705)	(937,705)	(1,027,705)	OPEB ARC Reserve (+ \$90K Annually)
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	(179,588)	(109,588)	(109,588)	(155,902)	Vehicles & Technology Est
Assigned for Capital Projects 34785 - LATCF	(50,000)		-		Local Assistance & Tribal Consistancy Fund
					Fund Balance Requirement 2.5% =\$565,000
Estimated <u>UNASSIGNED</u> Ending Fund Balance As of June 30	\$ 7,012,862	\$ 8,073,283	\$ 8,984,591	\$ 6,402,670	Unassigned Fund Balance Benchmark 5 =\$1,130,300 {\$2.2 M is bes
Total Salary Expense	\$ 10,119,570	\$ 11.823.717	\$ 11.682.384	\$ 12.521.482	39.38%
Total Benefit Expense	3.010.439	3,556,934	3,389,734	4,106,331	12.91%
Total Contract Expense	1,981,551	3,573,427	3,206,371	4,204,291	13.22%
Total Supply Expense	1,604,780	1,796,116	1,646,446	1,936,377	6.09%
Total Other Expense	1,403,220	1,816,394	1,705,577	2,176,375	6.84%
Total Debt Expense		-			0.00%
Total Capital Expense	5,598,387	3,641,340	3,255,759	6,853,875	21.55%
Total County General Appropriations	\$ 23,717,948	\$ 26,207,929	\$ 24,886,272	\$ 31,798,731	100.00%

Franklin C										FY 2024-2025 Budg
	se & Jail Maintenance Fund # 112									
und #112		1	022-2023	-	023-2024	-	2023-2024	١,	2024-2025	FURTHER EXPLANATION
No.	Account Description	- 4	Actual		Amended		Estimated		Proposed	PORTIER EXPERIENT
INO.			riotaai		anonaca		Lotimato			
stimated	Revenues									
40000	LOCAL TAXES									
40200	County Local Option Taxes									
40260	Litigation Tax - Special Purpose									
40266	Litigation Tax Jail, Workhouse, Courthouse	\$	122,012	\$	132,000	\$	132,122	\$	127,000	
	TOTAL LOCAL TAXES	\$	122,012	\$	132,000	\$	132,122	\$	127,000	
	Total Estimated Revenues	\$	122,012	\$	132,000	\$	132,122	\$	127,000	
Stimated	Expenditures									
58000	OTHER GENERAL GOVERNMENT									
58400	Other Charges			_						
510	Trustee's Commission	\$	1,228	\$	1,450	\$	1,450	\$	1,450	
	TOTAL OTHER CHARGES	\$	1,228	\$	1,450	\$	1,450	\$	1,450	
	Total Estimated Expenditures	\$	1,228	\$	1,450	\$	1,450	\$	1,450	
99000	OTHER USES									
99100	Transfers Out									
590	Transfers to Other Funds	\$	120,000	\$	125,000	\$	125,000	\$	125,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$	120,000	\$	125,000	\$	125,000	\$	125,000	
	Total Estimated Expenditures & Other Uses	\$	121,228	\$	126,450	\$	126,450	\$	126,450	
	Excess of Estimated Revenue Over (Under)	\$	784	\$	5,550	\$	5,672	\$	550	
	Estimated Expenditures									
	Estimated Beginning Fund Balance July 1	\$	27,612	\$	28,396	\$	28,396	\$	34,068	
	Adjustments									Devenue Mondat
		1.					04.000		04.010	Revenue Mandat
	Estimated Ending Fund Balance June 30	\$	28,396	\$	33,946	\$	34,068	\$	34,618	Fund Balance Policy 5%=\$6,

	County, TN rary Fund # 115								FY 2024-2025 Bud
Fund #115	5 Account Description	20.	22-2023	2023-2024	Ι.	2023-2024	21	024-2025	FURTHER EXPLANATION
No.	Account Description		Actual	Amended		Estimated		roposed	1 SKITIER EX EPRIMIEN
Estimated	Revenues				-				
Stillated	Nevellues								
	LOCAL TAXES								
	County Property Taxes		399,243	E 404.407	\$	401,435	\$	406.763	Represents \$0.0246
	Current Property Tax Trustee's Collections - Prior Year	\$	7,055	\$ 404,497 8,000		5,780	Ф	406,762 8,000	Represents \$0.0246
	Trustee's Collections - Bankruptcy		5	10	t	15		10	
	Circuit/Clerk & Master Collections - Prior Year		6,629	8,000		8,205		8,000	
	Interest and Penalty		1,381	1,500		1,300		1,500	
	Payments in Lieu of Taxes - TVA		135	135 1,500	₩	115 1,375		135 1,500	
	Payments in Lieu of Taxes - Local Utilities Payments in Lieu of Taxes - Other	-	1,371 516	1,000	1	1,460	-	1,000	
	STATUTORY LOCAL TAXES		0.0	,,,,,,	1	.,,		.,	
			0.000			0.075	_	2.000	
40320	Bank Excise Tax	\$	2,906	\$ 3,000	\$	3,075	P	3,000	
	TOTAL LOCAL TAXES	\$	419,241	\$ 427,642	\$	422,760	\$	429,907	
					1				
	LICENSES AND PERMITS				-		-	_	
	Licenses	l			1.		-		
41140	Cable TV Franchise	\$	2,107	\$ 2,150	\$	2,040	\$	2,150	
	TOTAL LICENSES AND PERMITS	\$	2,107	\$ 2,150	\$	2,040	\$	2,150	
	TOTAL LICENSES AND PERMITS	-	2,107	\$ Z,130	1	2,040	Ψ.	1,100	
43000	CHARGES FOR CURRENT SERVICES								
43100	General Service Charges								
43190	Other General Service Charges	\$	7,481	\$ 7,750	s	6,875	\$	7,750	
	TOTAL CHARGES FOR CURRENT SERVICES	\$	7,481	\$ 7,750	\$	6,875	\$	7,750	
	TOTAL CHARGES FOR CORRENT SERVICES		7,401	ų 1,700	Ť	0,010	Ť	1,100	
44000	OTHER LOCAL REVENUES								
	Recurring Items								
	Interest Earned	\$	4,834 55	\$ 2,000 55	\$	10,590 40	\$	9,200 55	
	Miscellaneous Refunds Other Local Revenues		901	1,000		970		1.000	
44000					1.				
	TOTAL OTHER LOCAL REVENUES	\$	5,790	\$ 3,055	\$	11,600	\$	10,255	
47000	FEDERAL GOVERNMENT	-			1				
	FEDERAL THROUGH STATE				1				
	Other Federal Through State		1,772	3,500	1	3,588		3,500	Tech Grant
11000		-			1		_		
	TOTAL FEDERAL GOVERNMENT	\$	1,772	\$ 3,500	\$	3,588	\$	3,500	
49000	OTHER GOVERNMENTS & CITIZENS GROUPS	-							
40000	OTHER GOVERNMENTS & CHIZENO GROOF S								Winchester, Decherd, Estill Springs & Ot
	Contributions	\$	28,500		\$	28,500	\$	28,500	
48610	Donations	_	8,023	5,000	-	2,244		3,000	Nissan, etc.
	TOTAL GENERAL GOVERNMENT GRANTS	\$	36,523	\$ 33,500	\$	30,744	\$	31,500	
					\vdash				
	Total Estimated Revenues & Other Sources	\$	472,914	\$ 477,597	\$	477,607	\$	485,062	
-41	Expenditures				₩				
	LIBRARIES								
	Assistant(s)	\$	107,389	\$ 80,663	\$	79,410	\$	83,564	2 FT positions
	Supervisor/Director	Ť	53,521	59,197	ľ	59,197	Ť	59,197	
	Deputy		-	49,629		49,629		51,414	7.1
	Educ Media Personnel		40,453	45,906		45,906		47,557	10000
	Part-time Employee(s)		36,264	43,164		42,997		53,755	7 PT positions (70 Hrs Wk)
194	Educational Incentive Co. Official/Admin. Officer		950	950		950		950	
	Educational Incentive Other County Employees					-			СОСТР
185	II was a side of		2,100	2,340	-	2,340		2,580	
185 186	Longevity		2,674	1,356		1,060 281,489	•	2.856	Admin & Worked Holiday Hrs
185 186	Other Salaries & Wages	e	242 254		1 4	∠01,409	\$	301,872	
185 186 189	Other Salaries & Wages Total Salary Expense	\$	243,351			17 120		19 900	
185 186 189 201	Other Salaries & Wages Total Salary Expense Social Security	\$	14,611	17,652		17,130 17,100		18,809 18,703	
185 186 189 201 204	Other Salaries & Wages Total Salary Expense Social Security Pensions	\$	14.611 16.647	17,652 17,134	F	17,100		18,703	
185 186 189 201 204 206	Other Salaries & Wages Total Salary Expense Social Security Pensions Life Insurance	\$	14,611 16,647 234	17,652 17,134 234		17,100 234		18,703 234	
185 186 189 201 204 206 207	Other Salaries & Wages Total Salary Expense Social Security Pensions Life Insurance Medical Insurance	\$	14.611 16.647	17,652 17,134		17,100		18,703	
185 186 189 201 204 206 207 210	Other Salaries & Wages Total Salary Expense Social Security Pensions Life Insurance	\$	14 611 16 647 234 39 669	17,652 17,134 234 42,278	1	17,100 234 42,245		18,703 234 45,275	
185 186 189 201 204 206 207 210 212	Other Salaries & Wages Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation	\$	14,611 16,647 234 39,669 180	17,652 17,134 234 42,278 500 4,128 1,500		17,100 234 42,245 225 4,010 1,500		18,703 234 45,275 186 4,399 1,500	12 employees
185 186 189 201 204 206 207 210 212	Other Salaries & Wages Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Liability	\$	14.611 16.647 234 39.669 180 3,417	17,652 17,134 234 42,278 500 4,128 1,500	\$	17,100 234 42,245 225 4,010	\$	18,703 234 45,275 186 4,399	

	rary Fund # 115							
nd #115		2022-2023	١.	2023-2024	2023-20	024	2024-2025	FURTHER EXPLANATION
No.	Account Description	Actual	-	Amended	Estimat		Proposed	FURTHER EXPLANATION
NO.		Actual	1	Amenaea	Lauma	itcu	11000000	
330	Operating Lease Payments	4.815	т	4.860		4.505	4,860	KMBS Copier
	Maintenance & Repair - Building	26,463	-	25,220	0	21.685	25,220	Painting, cleaning & Lawn Maintenance
	Travel	1,182	-	1,250	9	1,090	1,500	
	Other Contracted Services	2,835		3,395		3,390		Comcast, Verso, St Consortium increase \$55, Movie License, iPage, Canva, QuickBooks (Techsoup), MyLibro
	Total Contract Expense	\$ 37,023	\$	36,890	\$ 3	32,720	\$ 39,412	
410	Custodial Supplies	2,792	-	2,500		2,375	2,500	FCL \$900 & FC Custodial Reimb \$1,60
	Library Books/Media	30.876	1	38,248		88,248	38,000	Print & Digital Materials
	Office Supplies	1,515	-11	2.000		2,000	2,250	
	Periodicals	2,155	-	2,273		2,273	2,311	Magazines & Online Universal Classes
701	Tenododis	2,100		2,2.0		-,	_,,,,,	Archival and processing Matl's & Library
/00	Other Supplies & Materials	8,031		6,485		6.485	6,500	
733	Title	\$ 45,369		51,506		1.381	\$ 51,561	00.00
	Total Supply Expense		1		\$ 5	705		2 full staff development days annually
	In-Service Staff Development	140	-	1,250	-		1,250	1
599	Other Charges	2,709	4	15,727	l———	3,410	4,000	Performers & ProgramSupplies
	Total Other Expense	\$ 2,849	\$	16,977	\$		\$ 5,250	-
	Office Equipment			500		256	500	T
	Other Equipment - Grant	3,557	-	3,588		3,000	3,500	Tech Grant
799	Other Capital Outlay	-	1	1,000		1,000	1,000	
	Total Capital Expense	\$ 3,557	\$	5,088	\$	4,256	\$ 5,000	
		L	II.					
	TOTAL LIBRARIES	\$ 408,282	\$	477,092	\$ 45	6,405	\$ 492,202	
			-			-		
	OTHER CHARGES		-					
340	Medical & Dental Services	\$ -	\$	100	\$	40	\$ 100	
347	Pest Control	800	-	800		800	800	Bid Item
359	Disposal Fees	2,082		2,700		2,375	2,100	Dumpster Fee
	Total Contract Expense	\$ 2,882	\$	3,600	\$	3,215	\$ 3,000	
	101a 001mas 2/poiles		Ť	4,000		7,000	, ,,,,,,	
452	Utilities	21,597		24,000	2	23,300	24,000	
	Total Supply Expense	\$ 21,597	\$	24,000	\$ 2	3,300	\$ 24,000	
502	Building & Content Insurance	3,787	1	6,460		6,460	7,429	
	Liability Insurance	938	1	1,717		1,717	1,975	
		8,409	1	9,000		8,626	9,000	
	Trustee's Commission		1				5,601	
	Workers Compensation	4,323	+	4,870		4,870	1,000	
516	Other Self-Insured Claims	0 47.457	1.	00.047		4 070		
	Total Other Expense	\$ 17,457	\$	22,047	\$ 2	1,673	\$ 25,004	
	TOTAL OTHER EXPENDITURES	\$ 41,936	s	49,647	\$ 4	8.188	\$ 52,004	
99100	Transfers Out	\$ 46,000	\$	3,000	\$	3,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 46,000	\$	3,000	S	3.000	\$ 3,000	
			Ť					
	Total Estimated Expenditures	\$ 496,218	\$	529,739	\$ 50	7,593	\$ 547,206	
_	Fundamental Devices on Over (Header)							
	Excess of Estimated Revenues Over (Under)			82	1 %.			
	Estimated Expenditures	\$ (23,304) \$	(52,142)	\$ (2	9,986)	\$ (62,144)	
	Estimated Beginning Fund Balance July 1	301,805		282,796	28	2,796	252,810	
	Encumbered for Social, Cultural & Recreational	4,295						
	Services 115-56500	4,230	1					
			1.			0.040		
	Estimated Ending Fund Balance June 30	\$ 282,796	\$	230,654	\$ 25	2,810	\$ 190,666	Fund Balance Policy 5% = \$27,
	Total Salary Expense	\$ 243,351	\$	283,205	\$ 28	1,489	\$ 301,872	55.17%
	Total Benefit Expense	76,133		83,426		2,444	89,107	16.28%
						5,935		
-	Total Contract Expense	39,905		40,490			42,412	
	Total Supply Expense	66,966		75,506		4,681	75,561	13.81%
	Total Other Expense	66,306		42,024	2	8,788	33,254	6.08%
				5,088		4,256	5,000	0.91%
	Total Capital Expense	3,557	_	3,000		712.00	0,000	0.0.70

ranklin olid Wa	County, TN ste Fund # 116							-		FY 2024-2025 E
ınd #11			2022-2023	Г	2023-2024	Г	2023-2024		2024-2025	FURTHER EXPLANATION
No.	Account Description		Actual Actual		Amended		Estimated		Proposed	TORTHER EAFEARATION
timate	d Revenues	-		H		H		_		
40000	LOCAL TAXES			Г						
40100	County Property Taxes									
40110	Current Property Taxes	\$	1,755,649	\$	2,894,692	\$	2,900,620	\$	2,928,884	Represents \$0.2583
40120	Trustee's Collection - Prior Year		27,993		28,000		27,110		28,000	
	Trustee's Collection - Bankruptcy		29		50		95		50	
40130	Clerk & Master Collection Prior Year		35,512		62,000		66,700		30,000	
40140	Interest and Penalty		5,601		6,000		7,290		6,000	
40161	Payment in Lieu of Taxes - TVA		862		875		1,175		875	
40163	Payment in Lieu of Taxes Other		103		3,000		7,450		3,000	
40300	STATUTORY LOCAL TAXES									
40320	Bank Excise Tax		18,582		32,350		32,350		18,550	
	TOTAL LOCAL TAXES	\$	1,844,331	\$	3,026,967	\$	3,042,790	\$	3,015,359	
41100	LICENSES					-		_		
	Cable TV Franchise	\$	13,475	\$	17,800	s	17,835	\$	12,000	
11170	TOTAL LICENSES	\$	13,475	1	17,800		17,835	\$	12,000	
	CHARGES FOR CURRENT SERVICES			-		-		_		
	General Service Charges	\$	101,310	0	120,000	•	140,155	\$	175,000	Nissan Agreement (plant 2 closing)
	Commercial & Industrial Waste Collection Charges	1		1	16,000	Þ	16,000	10	16,000	Winchester (new Rate eff July 1)
	Transfer Waste Stations Collection Charges Tipping Fees	1	15,000 20,062		30,000	Н	14,725		30,000	WillChester (new Nate ell July 1)
	Solid Waste Disposal Fees	1	8,177	H	8,000	ı	6,900	_	8,000	
	Other General Service Charges	1	0,177		8,000		850		8,000	
43190	TOTAL CHARGES FOR CURRENT SERVICES	5	144,549	s	174,000	\$	178,630	\$	229,000	
				Ė		Ė				
	OTHER LOCAL REVENUES	-								
	Recurring Items					-		_		
	Sale of Recycled Material	\$	222,055	\$	210,500	\$	211,500	\$	175,000	
	Miscellaneous Refunds		-	-		-	540	_		
	Nonrecurring Items	-	200	⊢				_		1
44540	Sale of Property		200		240 500		242 040	\$		
	TOTAL OTHER LOCAL REVENUES	\$	222,255	1	210,500	\$	212,040	4	175,000	
46100	GENERAL GOVERNMENT GRANTS									
46170	Solid Waste Grants	\$		\$	34,000	\$	29,940	\$	-	
	TOTAL GENERAL GOVERNMENT GRANTS	\$		\$	34,000	\$	29,940	\$		
46800	OTHER STATE REVENUES			H						
	Other State Grants	\$	30,162	\$	50,000	\$	50,000	\$	50,000	TDEC Grant
	Other State Revenues	Ť	36,487	Ť	73,240	Ť	73,240	-	34,000	Tire Waste Grant
.0000	TOTAL OTHER STATE REVENUES	\$	66,649	\$	123,240	\$	123,240	\$	84,000	
				Ė						
49800	OPERATING TRANSFERS									
49600	Proceeds from Sale of Capital Assets	\$	1,450	\$	362,328	\$	362,330	\$		(trade in Grinder and chipper sell roll-off)
49800	Transfers in				750,000		750,000			Debt Service Interfund Note Transfer
	TOTAL OPERATING TRANSFERS	\$	1,450	\$	1,112,328	\$	1,112,330	\$		
	Total Estimated Revenues & Other Sources	\$	2,292,709	\$	4,698,835	\$	4,716,805	\$	3,515,359	
-Alian - 4						F				
	Expenditures SANITATION EDUCATION/INFORMATION									
			0.000	,	2.000	-	0.000		2.000	
302	Advertising	\$	2,200		3,000	\$	2,200	\$	3,000	
	Total Contract Expense	\$	2,200	\$	3,000	\$	2,200	>	3,000	
499	Other Supplies & Materials		996	-	1,200	-	1,200	_	1,200	
	Total Supply Expense	-	996	-	1,200	-	1,200	_	1,200	
	TOTAL SANITATION EDUCATION & INFORMATION	\$	3,196	II	4,200	\$	3,400	\$	4,200	

No. 55732 (149 I 187 (201 S 210 I 212 I 299 (Account Description CONVENIENCE CENTERS Laborers	2022-2023 Actual	2023-2024 Amended	2023-2024	2024-2025	FURTHER EXPLANATION
No. 55732 (149 I 187 (201 S 210 I 212 I 299 (CONVENIENCE CENTERS			-		
149 L 187 C 201 S 210 L 212 E 299 C			Amondod	Estimated	Proposed	
149 L 187 C 201 S 210 L 212 E 299 C						Requesting COLA
201 S 210 U 212 E 299 (\$ 238,769	\$ 279,663	\$ 279,175	\$ 279,000	18 Reg/12 Subs
201 S 210 U 212 E 299 O	Overtime Pay	236,769	600	390	600	10 Neg/12 0003
210 U 212 E 299 O	Total Salary Expense	\$ 239,015	\$ 280,263	9	\$ 279,600	
210 U 212 E 299 O	Social Security	12,696	15,672	15,625	17,645	
299 (Unemployment Compensation	504	700	610	1,000	
	Employer Medicare Liability	3,502	4,107	4,087	4,127	
007	Other Fringe Benefits	2,475	2,250	2,250	5,000	
007	Total Benefit Expense	\$ 19,177	\$ 22,729	\$ 22,572	\$ 27,772	
307	Communication	5,851	6,200	6,200	6,200	
330 (Operating Lease Payments	1,177	1,300	1,260	1,400	CSX & Keith Springs Lease
	Maintenance & Repair Buildings	2,450	5,200	4,105	5,500	Roofs on CC Buildings
	Maintenance & Repair Equipment	14.182	15,000	13,980	15,000	
399 (Other Contracted Services	4,686	4,800	4,600 \$ 30,145	5,000 \$ 33,100	H & R Portables
450	Total Contract Expense	\$ 28,346	\$ 32,500 16,600	\$ 30,145 16,121	16,600	
	Utilities Other Supplies & Materials	15,632 3,584	6,500	5,780	6,500	
499 (Other Supplies & Materials Total Supply Expense		\$ 23,100		\$ 23,100	
500 (Other Charges	13,210	300	2.,001	300	
335 (Total Other Expense	\$ -	\$ 300	s -	\$ 300	
706 [Building Construction	918	6,000	3,480	6.000	Install 4 roofs at 4 centers over compactor
	Solid Waste Equipment	42.909	43,575	43,275	45,000	Replace Packer (LRP 1 per yr) Old Salem
						Paving a co own cntr (LRP 1 per yr) Rollin
799 (Other Capital Outlay	1,043	38,000	38,000	40,000	funds from prior year on a grant
	Total Capital Expense	\$ 44,870	\$ 87,575	\$ 84,755	\$ 91,000	
-	TOTAL CONVENIENCE CENTERS	\$ 350,624	\$ 446,467	\$ 438,938	\$ 454,872	
_						
	TRANSFER STATIONS				70.405	1735-111 213/1-21
	Supervisor/Director	\$ 73,030	\$ 76,681	\$ 76,681	\$ 79,135	1 Appointed - Salary 5%
	Deputy(ies)	39.554	42,860 69,980	42,820 67,628	45,057 59,526	1 position (COLA 3.2%) all below 1 position
	Foreman Liebt	52,951 123,602	147,327	147,316	157,007	2 positions
	Equipment Operators - Light Truck Driver(s)	200,403	226,881	226,850	255,401	7 positions
	Laborer(s)	68,167	114,033	114,006	107,580	3 positions
	Part-time Personnel	18,164	22,890	21,650	22,620	1 position
	Educational Incentive — Co. Official/Admin. Officer	950	950	950	950	1 employee
	Educational Incentive Other County Employees	1.900	1,900	1,900	950	3 employees
	Longevity	2,280	4,200	2,820	1,980	4 employees
	Overtime	759	900	297	900	167 727
189 (Other Salaries & Wages (Worked Holidays)	423	1,800	1,140	600	
	Total Salary Expense	\$ 582,183	\$ 710,402	\$ 704,058	\$ 731,705	
201 5	Social Security	35,333	43,171	43,097	45,564	
204 F	Pensions	40,892	43,881	42,725	53,703	
206 I	Life Insurance	589	703		703	
	Medical Insurance	82,494	83,852		135,825	
	Unemployment Compensation	381	825		337	
	Employer Medicare Liability	8,263	10,401	10,080	10,656	AC PET
299 (Other Fringe Benefits	2,800 \$ 170,752	3,100		3,200 \$ 249,987	15 FT
207	Total Benefit Expense	4,104	\$ 185,932 9,000	5,521	6,000	
	Communication Contracts with Government Agencies	602,215	567,000	531,470	617,000	ISWA & TDEC
	Contracts with Private Agencies	80,562	93,000		100,000	Tire Disposal - Mulching, Golder
	Dues & Memberships	590	1,000	985	1,500	SWA
	Operating Lease Payments	2,497	3,000	2,480	3,200	KMBS Copier Lease
	Maintenance Agreements	1,366	1,850		1,850	Fire Extinguishers / Comcast
	Maintenance & Repair - Buildings	299	18,000	3,630	4,000	
	Maintenance & Repair - Equipment	47,306	14,000		43,000	
	Maintenance & Repair - Vehicles	33,361	80,000		40,000	
	Pest Control	960	1,200	960	1,500	
	Postage	151	180	180	200	
	Travel	2.932	3,600	3,580	4,000	SWA Conference & Other
361	Permits		405	405	500	State Permits

	ste Fund # 116				_		_		
und #11		2022-2023	20	23-2024	-	2023-2024	٠.	2024-2025	FURTHER EXPLANATION
No.	Account Description	Actual		mended		Estimated		Proposed	TORTIER EXTERNATION
							_		
412	Diesel Fuel	81,107		90,000		90,000	_	93,000	
418	Equipment & Machinery Parts	13,404		15,000		10,125		15,000	
424	Garage Supplies	2,261		6,750		3,343		3,000	
425	Gasoline	5,309		7,000		6,590	_	7,500	
433	Lubricants	5,432		6,400		6,215		7,000	
435	Office Supplies	1,737		2,500		2,436		2,000	
450	Tires & Tubes	17,502		34,000	┖	31,930		23,000	foam filled tires for new loader
451	Uniforms	2,149		5,000		2,275		4,500	
452	Utilities	21,430		20,500		40,490		22,000	
453	Vehicle Parts	8,394		22,200		20,190		20,000	
	Other Supplies & Materials	19,720		22,500		20,620		23,000	
	Total Supply Expense	\$ 178,445	\$	231,850	\$	234,214	\$	220,000	
						.,,			Meeting Registrations & Contracted
524	In-Service Staff Development	2,142	-	2,500	┡	1,535		3,000	In-Service Staff Development
599	Other Charges	153		500		220	_	500	
	Total Other Expense	\$ 2,295	\$	3,000	\$	1,755	\$	3,500	
733	Solid Waste Equipment	199,043		386,317		430,320		376,400	New Card Board Truck State Grant Match
	Total Capital Expense	\$ 199,043	\$	386,317	\$	430,320	\$	376,400	
	TOTAL TRANSFER STATIONS	\$ 1,909,061	\$	2,309,736	\$	2,244,497	\$	2,404,342	
55770	POST CLOSURE CARE COST								
		\$ 10,815	\$	16,170	\$	16,170	\$	17,000	Landfillwell testing & methane maint.
312	Contracts with Private Agencies				1				Landin - Wen tesand a mediate mani.
	TOTAL POST CLOSURE CARE COST	\$ 10,815	\$	16,170	\$	16,170	\$	17,000	
58400	OTHER EXPENDITURES								
340	Medical & Dental Services	\$ 891	\$	1,300	\$	1,260	\$	1,100	
	Total Contract Expense	\$ 891	\$	1,300	\$	1,260	\$	1,100	
	Building & Content Insurance	22,118	-	25,224	-	25,225	_	29,010	
	Liability Insurance	17,203	-	19,619	-	19,619 63,483		22,575 65,000	
	Trustee's Commission Vehicle & Equipment Insurance	37,829 9,960		64,000 13,211		12,707		14,650	
	Workers Compensation	14,594		16,726	t	16,726		19,250	
	Other Self-Insured Claims			500		-		1,000	
	Other Charges	265		500		325		500	
	Total Other Expense	\$ 101,969	\$	139,780	\$	138,085	\$	151,985	
	TOTAL OTHER EXPENDITURES	\$ 102,860	\$	141,080	\$	139,345	\$	153,085	
99100	OPERATING TRANSFERS								
00100					Г				\$3.803 Financial Software Maint & Debt Ser
590	Transfers to Other Funds	\$ 3,803	\$	753,803	\$	753,803	\$	3,803	Interfund Note \$750K
	TOTAL OPERATING TRANSFER	\$ 3,803	\$	753,803	\$	753,803	\$	3,803	
	TOTAL OF EXAMING TRANSFER	3,003	Ť	100,000	Ľ	100,000	Ť	0,000	
	Total Estimated Expenditures	\$ 2,380,359	\$	3,671,456	s	3,596,153	\$	3,037,302	
	Total Estimated Experiditures	\$ 2,300,333	*	3,011,400	Ľ	5,536,155	*	0,007,002	
	Excess of Estimated Revenues Over (Under)		_		L		_		
	Estimated Expenditures	\$ (87,650)	\$	1,027,379	\$	1,120,652	\$	478,057	
	Estimated Beginning Fund Balance July 1	1,242,036		372,587		372,587		1,493,239	
	Encumbered for Public Health & Welfare 116-55000	(781,799)						(500,000)	Reserve for Equipment
	Adjustments								Need \$1.4
				4 200 000		4 400 000		4 474 000	F19 1 9 0 57 212
_	Estimated Ending Fund Balance June 30	\$ 372,587	1.2	1,399,966	1 \$	1,493,239	9	1,471,296	Fund Balance Policy 5% = \$15
	Total Salary Expense	\$ 821,198	\$	990,665	\$	983,623	\$	1,011,305	33.30%
	Total Benefit Expense	189,929		208,661	Ė	204,615		277,759	9.14%
	Total Contract Expense	818,595		845,205		741,882		876,950	28.87%
	Total Supply Expense	198,657		256,150		257,315		244,300	8.04%
	Total Other Expense	108,067		896,883		893,643		159,588	5.25%
	Total Capital Expense	243,913		473,892		515,075		467,400	15.39%

	County, TN									FY 2024-2025 Budge
	pose Tax (Rural Fire) Fund # 120			_						
Fund #12	Account Description	١,	2022-2023		2023-2024	Ͱ	2023-2024	-	2024-2025	FURTHER EXPLANATION
	Account Description					t				TOTAL CALL DATA COLOR
No.		-	Actual	⊨	Amended	H	Estimated	-	Proposed	
	Revenues	-		-		H		_		
	LOCAL TAXES			_		H		\vdash		
	County Property Taxes		110 700		101 770		100.000	_	405 700	Danuarda 60 0485
	Current Property Taxes	\$	416,799	\$	161,773	\$		\$	165,730	Represents \$0.0185
	Trustee's Collection - Prior Year	⊢	6,778	-	7,000 25	H	7,020 20	H	7,000 20	
	Trustee's Collection - Bankruptcy	-	7 710		6,500	┢	6,325	-	6,500	
	Clerk & Master Collection Prior Year	\vdash	7,712			H	1,225	\vdash	1,300	
	Interest & Penalty Payment in Lieu of Taxes - TVA		1,279 264	Н	1,400 265	H	1,223	-	1,300	
	Payment in Lieu of Taxes - TVA Payment in Lieu of Taxes - Other		31		203	H	1,230		1,300	
	County Local Option Taxes		31		-	┢	1,230		1,300	
	Hotel/Motel Tax		636,244		640,000	H	669,000	-	670.000	
40220	TOTAL LOCAL TAXES	\$	1,069,107	\$	816.963	\$		\$	852,000	
	TOTAL LOCAL TAXES	*	1,003,107	۳	010,303	۳	040,020	Ť	002,000	
40300	STATUTORY LOCAL TAXES					L				
40320	Bank Excise Tax	\$	5,702	\$	5,700	\$	2,325	\$	2,400	
	TOTAL STATUTORY LOCAL TAXES	\$	5,702	\$	5,700	\$	2,325	\$	2,400	
41100	LICENSES & PERMITS					H				
	Cable TV Franchise	\$	4,126	\$	4,000	s	2,495	\$	2,500	
	Building Permits	۳	20,000	۳	20,000	۳	20.000	Ψ.	20,000	
71020	TOTAL LICENSES & PERMITS	\$	24,126	\$	24,000	\$		\$	22,500	
	TOTAL EIGENOES & FERRING	Ť	2-1,120	Ť	2-1,000	Ť	,100	Ť		
		_		L		L				
	TOTAL ESTIMATED REVENUES	\$	1,098,935	\$	846,663	\$	873,340	\$	876,900	
Estimated	d Expenditures									
	FIRE PREVENTION & CONTROL					Г				
309	Contracts with Government Agencies	\$	2,000	\$	2,000	\$	2,000	\$	2,000	State Forestry Contract
	Other Contracted Services		575,890	Ė	750,000		750,000		720,000	\$45,000 to each of 15 Depts.
	Total Contract Expense	\$	577,890	\$	752,000	\$	752,000	\$	722,000	
499	Other Supplies & Materials		-		2,000	Г	1,000		2,000	Training Association Alloc
	Total Supply Expense	\$		\$	2,000	\$	1,000	\$	2,000	
510	Trustee's Commission		15,325		15,000		12,000		15,000	
524	In-Service Staff Development		500		1,000		500		1,000	Training Association Alloc
599	Other Charges		1,379		2,864		2,200	ij.	3,000	
	Total Other Expense	\$	17,204	\$	18,864	\$	14,700	\$	19,000	
799	Other Capital Outlay		7,260		5,636		2,500	1	7,000	Training Association Alloc
	Total Capital Expense	\$	7,260	\$	5,636	\$	2,500	\$	7,000	
	TOTAL FIRE PREVENTION & CONTROL	\$	602,354	\$	778.500	\$	770,200	\$	750,000	
	TO THE PRESENTION OF CONTROL	Ė	002,001	Ť	7.10,000	Ť				
	TOTAL ESTIMATED EXPENDITURES	\$	602,354	\$	778,500	\$	770,200	\$	750,000	
	Excess of Estimated Revenue & Other Sources					I				
	Over (Under) Estimated Expenditures	\$	496,581	\$	68,163	\$	103,140	\$	126,900	
				Ė		Ĺ				
	Estimated Beginning Fund Balance July 1	\$	903,563	\$	1,276,480	\$	1,276,480	\$	1,379,620	
	Encumbered for Public Safety 120-54000	\$	(123,664)							
	Elicumpered for Fubric Safety 120-34000		(123,004)							
	Estimated Ending Fund Balance June 30	\$	1,276,480	\$	1,344,643	\$	1,379,620	\$	1,506,520	
								Ι.		
	Reserve Committed for Public Safety 120-34725	\$	(508,842)	\$	(508,842)	\$	(699,984)	\$	(699,984)	Estimated 5/21/2
	Estimated UNASSIGNED Ending Fund Balance									
	June 30	\$	767,638	\$	835,801	\$	679,636	\$	806,536	Fund Balance Policy 5%=\$37,50
						F				
	Total Contract Expense	\$	577,890	\$	752,000	\$		\$	722,000	96.27%
	Total Supply Expense				2,000		1,000		2,000	0.27%
	Total Other Expense		17,204		18,864		14,700		19,000	2.53%
	Total Capital Expense		7,260		5,636		2,500		7,000	0.93%

ranklin Co	ounty, TN ol Fund # 122					-		-		FY 2024-2025 Bud
und # 122		i -				Y-				
	Account Description	2022	2-2023	20	23-2024	20	023-2024	20	24-2025	FURTHER EXPLANATION
No.		-	tual	_	mended	E	stimated	P	roposed	
stimated F	Revenues									
42000	FINES, FORFEITURES AND PENALTIES							_		
42100	Circuit Court									
42140	Drug Control Fines	\$	534	\$	1,475	\$	500	\$	500	
42300	General Sessions Court									
	Drug Control Fines	\$	5,144	\$	9,000	\$	4,210	\$	5,000	
42900	Other Fines, Forfeitures and Seizures	_						<u> </u>		
42910	Proceeds from Confiscated Property	\$	10,033		47,000	-	57,435	\$	12,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$	15,711	\$	57,475	\$	62,145	\$	17,500	
		-						_		
	CHARGES FOR CURRENT SERVICES			L-		_				
	GENERAL SERVICE CHARGES	-								
43190	Other General Service Charges	\$	-	\$	2,500	_	-	\$	1,200	
	TOTAL CHARGES FOR CURRENT SERVICES	\$	-	\$	2,500	\$	-	\$	1,200	
	OTHER LOCAL REVENUES									
	Recurring Items									
	Miscellaneous Refunds	\$	-	\$	2,166	\$	2,070	\$	100	
	Nonrecurring Items	-		_		-				
	Sale of Equipment	\$	-	\$	14,833	\$	14,830	\$	10,000	
44540	Sale of Property		-		25,955		25,955	<u> </u>	10,000	
	TOTAL OTHER LOCAL REVENUES	\$		\$	42,954	\$	42,855	\$	20,100	
47600	Direct Federal Revenue									
47990	Other Direct Federal Revenue	\$	4,136	\$	5,000	\$		\$	4,000	
	TOTAL DIRECT FEDERAL REVENUE	\$	4,136	\$	5,000	\$		\$	4,000	
48000	OTHER GOV'TS. & CITIZENS GROUPS									
48100	Other Governments									
48130	Contributions	\$	-	\$	250	\$	-	\$	100	
48600	Citizens Groups									
48610	Donations	\$	-	\$	250	\$		\$	100	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$	-	\$	500	\$	-	\$	200	
49000	Other Sources (Non-Revenue)									
49600	Proceeds from Sale of Capital Assets	\$	-	\$	17,906		17,906	\$		
	Total Other Sources	\$	-	\$	17,906	\$	17,906	\$	-	
		-				_		_		
	Total Estimated Revenues	\$	19,847	\$	126,335	\$	122,906	\$	43,000	
stimated F	Expenditures									
	PUBLIC SAFETY									
	Drug Enforcement									
	Contributions	\$	1,000	\$	2,100	\$	2,100	\$	2,125	
	Drug Control Payments		-	Ť	5,000	Ť	5,000			Equitable Sharing (\$18KBG/\$10K Exp)
	Maintenance & Repair Equipment		-		-		-		250	and the state of t
	Maintenance & Repair Vehicles		-		-		-		500	
	Medical & Dental		-		-		-			Meth Physicals & Lab
	Travel		-				_		500	
	Other Contracted Services		8,482		11,135		10,620		18,000	
	Total Contract Expense	\$	9,482	\$	18,235	\$	17,720	\$	31,625	
401	Animal Food and Supplies		1,796		2,695		2,605		3,500	
429	Instructional Materials & Supplies		5,908		8,175		8,175		8,200	Equitable Sharing
	Law Enforcement Supplies		6,158		750				750	
	Other Supplies & Materials		-		500				500	

und # 122 Account	Account Description	202	22-2023	2	023-2024	2	2023-2024	20	24-2025	FURTHER EXPLANATION
No.	Tooland Bookington	-	Actual		Amended		Estimated	Р	roposed	
509	Refunds		575	_	7,100		7,050		500	
	In-Service Staff Development		-		1,300		1,300		2,000	
	Other Charges		5,364		14,430		14,430		15,000	
000	Total Other Expense	\$	5,939	s	22,830	\$	22,780	\$	17,500	
716	Law Enforcement Equipment		1,346		1,500		1,500		2,500	
	Motor Vehicles				56,709		56,709			
	Other Equipment								2,500	
	Other Capital Outlay		-		-				-	
	Total Capital Expense	\$	1,346	\$	58,209	\$	58,209	\$	5,000	
	TOTAL DRUG ENFORCEMENT	\$	30,629	\$	111,394	\$	109,489	\$	67,075	
58000	OTHER GENERAL GOVERNMENT									
58400	Other Charges									
510	Trustee's Commission	\$	519	\$	900	\$	550	\$	900	
	TOTAL OTHER CHARGES	\$	519	\$	900	\$	550	\$	900	
	Total Estimated Expenditures	\$	31,148	\$	112,294	\$	110,039	\$	67,975	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$	(11,301)	\$	14,041	\$	12,867	\$	(24,975)	
	Estimated Beginning Fund Balance July 1		106,419		95,723		95,723		108,590	
	Adjust for Encumbrances		605				-		-	
	Estimated Ending Fund Balance June 30		95,723		109,764		108,590		83,615	
	Liability for Litigants (Cash Seizures) 21560		(26,221)		(60,126)		(60,126)		(60,126)	
				_	4377					Revenue Mandate
	Estimated Ending Fund Balance June 30	\$	69,502	\$	49,638	\$	48,464	\$	23,489	Fund Balance Policy 5%=\$3,40
	Total Contract Expense	\$	9,482	\$	18,235	\$	17,720	\$	31,625	46.52%
	Total Supply Expense		13,862		12,120		10,780		12,950	19.05%
	Total Other Expense		6,458		23,730		23,330		18,400	27.07%
	Total Capital Expense		1,346		58,209		58,209		5,000	7.36%
	Total Drug Control Appropriation	\$	31,148	\$	112,294	\$	110,039	\$	67,975	100.00%

iiqnway/i	Public Works Fund # 131								
und # 13		\neg						i	
	Account Description	1 2	2022-2023		2023-2024		23-2024	2024-2025	FURTHER EXPLANATION
No.			Actual		Amended	E:	stimated	Proposed	
stimated	Revenues								
	LOCAL TAXES								
40100	COUNTY PROPERTY TAXES								
	Current Property Taxes	\$	660,018	\$	1,159,950	\$	1,157,911	\$ 1,173,987	Equivalent of \$0.0710
	Trustee's Collection Prior Year	ì	11,649		9,500		9,051	13,500	1 - 7
	Trustee's Collection Bankruptcy		8		20		24	20	
	Clerk & Master Collection Prior Year		10,970		18,000		19,955	18,000	
	Interest and Penalty	_	2,281		6,500		7,570	6,500	
	Payment in Lieu of Taxes - TVA		224		260		270	260	
	Payment in Lieu of Taxes - Local Utilities		2,264		3,400		360	3,400	
	Payment in Lieu of Taxes - Other		852		3,275		3,635	3,275	
	COUNTY LOCAL OPTION TAXES		552		0,270		0,000	- Ojare	
	Mineral Severance Tax	-	83,594		158,000		160,040	140,000	
	STATUTORY LOCAL TAXES		05,554		150,000		100,040	140,000	
			4,822		8,900		8,900	8,900	
40320	Bank Excise Tax	\$				-	1,367,716		
	TOTAL LOCAL TAXES	- 1	776,682	\$	1,367,805	\$	1,307,710	3 1,307,642	
44.4	LIGHIGES AND DEDMITE					-			
	LICENSES AND PERMITS	-			5.050		4.07-		
41140	Cable TV Franchise	\$	3,495		5,950	\$	4,675		1
	TOTAL LICENSES AND PERMITS	\$	3,495	\$	5,950	\$	4,675	\$ 5,950	
		_		<u> </u>		_			
	CHARGES FOR CURRENT SERVICES			_					
43100	GENERAL SERVICE CHARGE								
						ı			
43190	Other General Service Charges	\$	4,020	\$	8,250	\$	4,025	\$ 10,000	Serv. Charge to State & Federal Govt. Entities for F
43380	Vending Machine Collections				20		-	-	
	TOTAL CHARGES FOR CURRENT SERVICES	\$	4,020	\$	8,270	\$	4,025	\$ 10,000	
		_				-			
	OTHER LOCAL REVENUES	_		-		-			
	RECURRING ITEMS	_							
	Interest Earned	\$	1,054	\$	2,210	\$	2,220		
	Sale of Materials and Supplies	_	2,340	_	2,400	_	-	2,400	
44145	Sale of Recycled Materials		837		1,000	_	870	1,000	
44170	Miscellaneous Refunds		230	_	50			50	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS								
44530	Sale of Equipment				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	s	4,461	\$	7,860	\$	3,090	\$ 7,650	
	TOTAL OTHER EOCAL REVEROES	- 1	1,001	Ψ_	1,000	<u> </u>	0,000	1,000	
Acono	STATE OF TENNESSEE								
	Public Works Grants								
40400	Public Works Grants								
46410	Bridge Program	\$	(6	\$	-	\$	-	s -	
46420	State Aid Program	\$	429,462	\$	1,813,121	\$	1,813,121	\$ 1,940,000	Match (State 98%/Local 2%)
	Other Public Works Grants		-		17,748		17,748		
	Other State Revenues				, , ,				
	Gasoline and Motor Fuel Tax		2,828,870		2,820,000		2,700,000	2,765,000	
	Hybrid/Electric Vehicles		_,:=:,::		11,000		11,000	25,000	
	Petroleum Special Tax		28,341		28,342		28,342	28,342	
70300	TOTAL STATE OF TENNESSEE	s	3,286,673	s	4,690,211	s	4,570,211		
	TOTAL OTTER OF THE POOL	Ť	5,250,015	Ť	1,000,211	Ť	.,	1,100,012	
47000	FEDERAL GOVERNMENT								
		\$		\$	93	\$		\$ 140,000	Safe Streets 4 All Grant (80%)
47990	Direct Federal Revenue TOTAL FEDERAL GOVERNMENT	\$	-	\$		\$		\$ 140,000	1
	IUIAL PEDERAL GOVERNMENT	2	•	 	•	-		9 140,000	
	TOTAL FORMATED DEVELOPES	-	4.095.334		6 000 000		E 040 747	\$ 6,289,784	
	TOTAL ESTIMATED REVENUES	\$	4,075,331	-	6,080,096	\$	5,949,717	ə 6,289,784	
49000	OTHER SOURCES								
	Transfers In		8,610		-		-		
	Total Other Sources (Non-Revenue)	\$	8,610	\$		\$	_	s -	
	, , , , , , , , , , , , , , , , , , , ,								
	Total Estimated Revenues & Other Sources	_ s	4,083,941	s	6,080,096	\$	5,949,717	\$ 6,289,784	
	TOTAL ESTIMATED INSTRUMES & COURT SOURCES	- "	410001041		0,000,000	*	2,0.01111	- Operation	

	1 Account Description	2	022-2023 Actual		2023-2024 Amended		23-2024 stimated	2024-2025 Proposed	FURTHER EXPLANATION
stimated	Expenditures								
	ADMINISTRATION								
	County Official	\$	98,425	\$	103,346	\$	103,346	\$ 108,514	Elected - State Mandated
	Assistant	*	129,474	Ť	170.054	Ť	170,054	175,991	3 positions
	Educational Incentive (COCTP & Emp. Educ.)		950		1,900		1,900	1,900	2 employees
			2,700		3,120	1	3,120	3,240	4 employees
	Longevity	-				-			
	Overtime Pay	-	778	_	7,500		7,500	7,500	2 positions O/T
	Other Salaries and Wages	_	2,474	_	220		220	3,000	
191	Board & Committee Member Fees		28,800	_	28,800		28,800	28,800	Highway Commission
	Total Salary Expense	\$	263,601	\$	314,940	\$	314,940	\$ 328,945	
201	Social Security		15,454		19,657		18,990	20,457	Employees & Hwy. Commission
	Pensions		18,215		20,357		20,330	22,261	Employees Only
						-			e *
206	Life Insurance	-	179	_	187		185	187	
207	Medical Insurance		32,210		34,482		26,945	36,220	
208	Dental Insurance		932		1,000		960	1,000	n •
					1,100				Non Contributory Employer
	Unemployment Compensation	-		-				1,500	Non-Contributory Employer
212	Employer Medicare		3,719	_	4,597		4,530	4,784	Employees & Hwy. Commission
299	Other Fringe Benefits		750		1,000		750	1,000	Safety Incentive, Christmas Bonus
	Total Benefit Expense	\$	71,459	s	82,381	\$	72,690	\$ 87,409	
220	Dues and Memberships	_	4,921	_	5,935	Ť	4,921	6,200	TCHOA, TCHOA Region II, TCSA
					3,580		2,400	3,580	KMBS Copier Lease
	Operating Lease Payments		2,408			-			
	Le al Services		-	-	1,000		500	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs		144		1,000		450	1,000	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment				350			750	Contracted Repair of office equip.
348	Postal Charges		10		100		90	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)		1,214		2,539		2,300	3,300	Periderms, Mileage & Lodging, Etc
	Other Contracted Services		6,301		8,560		6,735	8,600	Deed Services/Server & Network Maint.
555				s					
	Total Contract Expense	\$	14,998	3	23,064	\$	17,396		
435	Office Supplies	_	1,166	├	1,786	-	1,090	2,200	Administration office supplies
	Total Supply Expense	\$	1,166	\$	1,786	\$	1,090	\$ 2,200	
									Meeting Registrations & Contracted
524	In Service/Staff Development		1,853		2,811		2,765	2,870	In-Service Staff Development
	Other Charges		1,217		2,764		2,760	2,800	Miscellaneous
000			3,070			\$	5,525		
	Total Other Expense	\$	115,5						
	TOTAL ADMINISTRATION	\$	354,294	\$	427,746	\$	411,641	\$ 448,755	
62000	HIGHWAY & BRIDGE MAINTENANCE								
		\$	45,127	·	53,561	\$	51,950	\$ 55,540	1 position
	Foremen	4		a .		a a			
	Equipment Operators Heavy	_	128,026	-	127,590	-	118,600	204,894	4 positions
	Equipment Operators Light		116,279	_	111,496	_	108,605	91,178	2 positions -\$2,000 for quarry time
147	Truck Drivers		263,121		295,469		286,400	442,486	11 positions -\$28,000 for quarry time
149	Laborers		28,118		65,361		58,900	40,981	1 position
186	Longevity		7,020		8,700		4,320	5,760	9 employees
	Overtime Pay		12,964		20,000		19,500	17,000	
	Other Salaries & Wages		4,146		9,000		4,465	9,000	
105	Total Salary Expense	\$	604,801	\$	691,177		652,740		
	~	4		-		*			
201	Social Security		36,600	_	47,283		39,920	54,020	
204	Pensions		45,909		54,626		44,375	65,284	
	Life Insurance		670		797		700	890	
			123,852		140,638		128,060	162,990	
	Medical Insurance	_		_		-			
208	Dental Insurance		3,580		4,000	_	3,510	4,500	
212	Employer Medicare		8,560		11,058		9,340	12,634	Hwy. Maintenance Employees
	Other Fringe Benefits		3,917		4,450		2,930	4,450	Safety incentive, Christmas bonus
200	Total Benefit Expense	e		e	262,853	s	228,835		
		4	223,088	9		*			Current Total Constant & 5
399	Other Contracted Services	_	2,150	-	10,000	-	9,375	10,000	Survey, Tree Service & Fence
	Total Contract Expense	\$	2,150	\$	10,000	\$	9,375		
405	Asphalt - Liquid		5,175		37,869		37,869	28,600	oil for prepping road for spot repairs
408	Concrete		3,500		4,000		3,500	4,000	
	Crushed Stone		1,724		20,000		10,000	5,000	
	General Construction Materials		1,076		1,300		1,100	1,300	construction supplies for road maint. Jobs
	Other Road Materials		58,763		43,131		37,225	52,000	striping, salt
	Pipe		44,798		62,000	-	61,300	65,000	
442	Propane Gas		237		800		500	800	Road Maintenance Propane - Patching
443	Road Signs		19,084		25,000		15,735	10,000	signs and supplies begin state mandate
	Small Tools		2,667		4,000		3,330	3,000	Compressor
	Other Supplies & Materials		3,377		4,000		2,445	3,000	Flags, Vests, Raincoats, spray paint, etc.
100	Total Supply Expense	\$	140,401	s	202,100	\$	173,004		- Special Control Cont
						T			
	Total Supply Expense	Ť	,						
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$	970,440		1,166,130		1,063,954	\$ 1,354,305	

ccount	1 Account Description	2022-2023		2023-2024	2023-2024	2024-2025	FURTHER EXPLANATION
No.	Tubount Description	Actual		Amended	Estimated	Proposed	
	OPERATION AND MAINTENANCE OF EQUIPMENT		-				
	Foremen	\$ 46,1	81	\$ 55,190	\$ 51,500	\$ 57,230	1 position
	Longevity		00	660	Ψ 01,000	Ψ 01,200	Tposition
	Overtime		46	2,400		1,500	
	Other Salaries and Wages	16,6		1,500		1,500	
109	Total Salary Expense		70		\$ 51,500	\$ 60,230	
			-				
	Social Security	3,9	-1	3,674	3,210	3,750	
204	Pensions	3,8		4,246	3,695	4,534	
206	Life Insurance		47	47	47	47	
207	Medical Insurance	8,2	30	8,746	8,746	9,055	
208	Dental Insurance	2	38	250	240	250	
	Employer Medicare	c	20	859	750	877	
			00	400	200	250	Safety incentive, Christmas bonus
299	Other Fringe Benefits		-1				Carety Incentive, Chilatinas Contas
	Total Benefit Expense	\$ 17,4	-	\$ 18,221	\$ 16,888	\$ 18,762	
	Maintenance & Repair - Building	1,5		3,900	3,700	3,000	
336	Maintenance & Repair - Equipment (contracted)	4,4	_	16,600	7,060	25,000	
	Total Contract Expense			\$ 20,500	\$ 10,760		
	Diesel Fuel	108,3	-	115,000	100,000	110,000	all equip, not quarry
	Equipment and Machinery Parts	64,0	_	65,000	64,725	71,500	all parts not quarry
	Garage Supplies	11,3		16,800	16,230	1,800	Highway shop supplies
	Gasoline	16,9	-	18,500	16,100	18,500	all vehicles not quarry
	Lubricants	9,9		19,600	17,150	17,000	all vehicles and equip. not quarry
446	Small Tools	15,0		1,000	2,580	3,000	Tire Changer, etc
	Tires & Tubes	26,9	65	25,000	24,600	25,000	all tires not quarry
499	Other Supplies & Materials			100	160	500	Highway shop
	Total Supply Expense	\$ 252,5	33	\$ 261,000	\$ 241,545	\$ 247,300	
				6 250 474	\$ 320.693	. 254.202	
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 339,3	91	\$ 359,471	\$ 320,693	\$ 354,293	
			-				
_	QUARRY OPERATIONS					4 55.540	
	Foremen	\$ 46,0		\$ 53,561	\$ 49,685	\$ 55,540	1 position
	Equipment Operators Heavy	44,6	_	21,998	20,900	51,223	1 Position
	Equipment Operators Light	3,0	_	23,000	22,460	2,000	Reduced 62000-145 by \$2,000
	Truck Drivers	25,4	_	34,200	33,700	28,000	Reduced 62000-147 by \$28,000
186	Longevity	2,4	_	2,400	2,400	1,200	1 employee
187	Overtime Pay	2,4	_	2,200	2,000	1,000	Quarry associated overtime
189	Other Salaries & Wages	2,2	_	4,000	3,120	4,000	
	Total Salary Expense	\$ 126,2	37	\$ 141,359	\$ 134,265	\$ 142,964	
201	Social Security	7,6	77	8,741	8,110	8,895	
204	Pensions	10,0	93	10,101	9,380	10,752	
	Life Insurance		26	134	130	94	
			-1		22,600	22,128	
	Medical Insurance	22,3		22,709			
	Dental Insurance		46	645	620	645	
212	Employer Medicare	1,7	95	2,015	1,900	2,051	
299	Other Fringe Benefits	4	00	625	200	500	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 43,0	47	\$ 44,969	\$ 42,940	\$ 45,064	
307	Communications		47	550	380	550	Phone & fax @ quarry
	Engineering Services		1	8,110	6,000		Engineering
	Explosive and Drilling Services	28,4	45	31,000	27,020		Volume control & cost of pulling 2 shots
	Operating Lease Payments	12,0	_	12,000	12,000	12,000	Holland Lease (ends 6/30/29)
	Maintenance & Repair - Building	1,6	_	2,000	1,680	2,000	,
	Maintenance and Repair - Equipment	23,5	- 8	5,000	9,550	15,000	Electrical & contract service crusher repairs
	Printing, Stationery & Forms	20,0	_	100	50	1,000	Quarry load tickets
	Rentals	3,3	-+	-	-	5,000	Track hoe/Hammer Rental
331	Total Contract Expense		83				
/110		3 69,3		22,000	15,700	18,000	
	Diesel Fuel		-		54,500	57,000	Crusher & Office Electrical
	Electricity Environment and Machinery Parks	51,6		55,000			Ordends & Onice Electrical
	Equipment and Machinery Parts	25,4		82,000	49,500	57,000	Over the sumplies
	Garage Supplies	2,5		6,000	2,820	6,000	Quarry shop supplies
	Lubricants	3,2		5,000	1,830	5,000	
	Tires and Tubes		26	1,000		11,000	
	Water and Sewer	1,0	64	1,350	1,260	1,450	crusher and office water
499	Other Supplies and Materials	-	_	500	100	500	
	Total Supply Expense	\$ 88,9	38	\$ 172,850	\$ 125,710	\$ 155,950	
			- 1				
	TOTAL QUARRY OPERATIONS	\$ 327,6		\$ 417,938	\$ 359,595	\$ 421,028	

and # 13	Account Description	20	22-2023		2023-2024		2023-2024	20	24-2025	FURTHER EXPLANATION
No.	Addant Basington		Actual		Amended		Estimated		oposed	
65000	OTHER CHARGES									
	On Be-half OPEB Payments	\$		\$	20,000	\$		\$	20,000	OPEB Liability Contribution
	Other Fringe Benefits	1	10,793	*	11,770	-	8,710	*	24,000	Retiree's Insurance - Estimating 3 new
299	Total Benefit Expense	\$	10,793	s	31,770	\$	8,710	\$	44,000	Treatees modeline - Estimating of ten
207	Communications	*	9,311	3	10,000	-	8,510	*	10,000	office phones, pager, mobiles, ISP charges
	Medical and Dental Services	-	340		730		730		1,000	drug testing fees
			380		450		400		500	Bid Item w/additional
	Pest Control	-				-	5,500			
	Disposal Fees	-	4,066	-	6,000	-			6,000	dumpster fees
361	Permits	-	2,164	_	3,000	-	2,860		3,000	charges for mine and environment permits
	Total Contract Expense	\$	16,261	\$	20,180	\$	18,000	\$	20,500	
	Uniforms	-	7,051		9,100	-	8,806	_	9,100	
452	Utilities	-	20,570		24,000	_	17,865		24,000	Hwy shop and office
	Total Supply Expense	\$	27,621	\$	33,100	\$	26,671	\$	33,100	
502	Building and Contents Insurance		40,215		27,705	_	27,700		48,300	yearly premium
506	Liability Insurance		31,278	_	23,752	_	21,545		36,800	yearly premium
508	Premiums on Surety Bond		853		50	_	-		50	yearly premium
510	Trustees Commission		43,165		57,000		57,820		60,000	
511	Vehicle & Equipment Insurance		17,873		19,000		12,311		21,850	yearly premium
513	Workers Compensation		20,508		23,000		21,900		26,450	Occ. Acc. Premium
	Liability Claims				5,000		-		5,000	
	Other Self Insured Claims						-		2,000	Occ. Acc. Related charges
	Other Charges		1,013		2,300		915		4,000	misc, fees & expenses
555	Total Other Expense	\$	154,052	\$	157,807	s	142,191	\$	204,450	,
	Total Galer Expense			$\overline{}$						
	TOTAL OTHER CHARGES	\$	208,727	\$	242,857	\$	195,572	\$	302,050	
cenno	CAPITAL OUTLAY									
	Account to the second s									
705	Bridge Construction	\$	*	\$	7,640	\$	7,640	\$	418,600	Crownover Bridge Federal BRZ Program
707	Building Improvements				459		-		2,000	
708	Communication Equipment		9,250		10,350		9,510		10,000	repeater rent, radio purchases and repair
713	Highway Construction		1,448,593		4,800		2,350		10,000	
713	Highway Construction District 1 (carrryover \$369,942)		-		545,588		175,646		200,000	Begin with \$200K annually then add reserves
	Highway Construction District 2 (carryover \$366,511)		-		424,666		58,155		200,000	
	Highway Construction District 3 (carryover -\$5,117.65)				236,698		236,698		194,882	
	Highway Construction District 4 (carryover \$202,015)				384,714		182,699		200,000	
	Highway Equipment		285,000		141		102,000		328,000	Used paver/gradall/Boom Mower \$145k will be non recurring
	Motor Vehicles		55,928		170,500		170,500		-	Casa paverigradam boom moner grack will be non reculting
					170,500		170,500		1,000	
	Office Equipment		1,325		40.4400		404400	_		-
	Quarry Equipment			-	104,160		104,160	-	120,000	Excavator
	State-Aid Projects		549,921	_	1,850,124		1,850,124	_	1,978,800	98/2 Reimbursement/Transportation Modernization
790	Other Equipment		244,338		9,990	_	6,190		1,000	
790	Other Equipment - SS4A				-				175,000	Safe Roads for All Federal Grant (80/20)
791	Other Construction		1,638		-		-		5,000	
799	Other Capital Outlay		-		5,960		5,940		5,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$	2,595,993	\$	3,763,790	\$	2,817,322	\$	3,849,282	
						-				
	DEBT SERVICE PRINCIPAL			-		_				
	Highways and Streets					-		_		
602	Principal on Notes	\$	48,232	\$	30,000	_	30,000	\$	30,000	Hwy Chipper Note (matures 5/1/31)
	TOTAL DEBT SERVICE PRINCIPAL	\$	48,232	\$	30,000	\$	30,000	\$	30,000	
	DEDT OFFINACE INTEREST			-		-				
	DEBT SERVICE INTEREST	-		-	-	-				-
	Highways and Streets					_	0.000		0.446	ANNIACE N. A. M. A. C.
604	Interest on Notes	\$	5,260		3,802		3,802		3,410	Hwy Chipper Note (matures 5/1/31)
	TOTAL DEBT SERVICE INTEREST	\$	5,260	\$	3,802	\$	3,802	\$	3,410	
99100	Transfers Out									
	Transfers to Other Funds	\$	63,803	¢	3,803	·	3,803	· c	3,803	Software Maint. \$3,803
590	Transfers to Other Fullus	4	03,003	4	3,003	Φ.	3,003	φ	5,005	CONTRACT WARRE & COLOR
	Total Other Uses (Transfers Out)	\$	63,803	\$	3,803	\$	3,803	\$	3,803	
				_						
	TOTAL ESTIMATED EXPENDITURES	\$	4,913,751	\$	6,415,537	\$	5,206,381	\$	6,766,925	
				-	0.070.70	-	0.000		2 400 227	
	Estimated Beginning Fund Balance July 1	-	3,972,245	-	2,678,731	-	2,678,731		3,422,067	
		_		-		-				
	Excess of Estimated Revenues Over (Under)							_		
	Estimated Expenditures	\$	(829,810)	\$	(335,441)	\$	743,336	\$	(477,141)	
	11-77									
	Estimated Ending Fund Balance June 30 (prior to Adjust)		3,142,435		2,343,290		3,422,067		2,944,926	
	A Control of Control o		(463,704)			_				
	Adjustment for Encumbrances						2 400 007		2,944,926	
			0.030 -0.						2.944.926	
	Estimated Ending Fund Balance June 30		2,678,731	-	2,343,290		3,422,067		_,0,0_0	
	Estimated Ending Fund Balance June 30		2,678,731 (769,124)		2,343,290		(938,469)		(938,469)	
	Estimated Ending Fund Balance June 30 Assigned Highway/PubWorks Annual Dist) - 34775		(769,124)				(938,469)		(938,469)	Gas Tax Res
	Estimated Ending Fund Balance June 30		20 33		2,343,290 - (1,000,000) (222,218)					Gas Tax Reso

Fund # 13 Account No.		2022-2023 Actual	 2023-2024 Amended		2023-2024 Estimated	2024-2025 Proposed	FURTHER EXPLANATION
- 110.	Estimated Spendable Fund Balance June 30	\$ 687,389	\$ 1,121,072	-	1,654,980	\$ 1,177,840	= \$417,433
	Total Salary Expense	\$ 1,058,109	\$ 1,207,226	\$	1,153,445	\$ 1,398,978	20.67%
	Total Benefit Expense	365,790	440,194		370,063	500,002	7.39%
	Total Contract Expense	108,783	132,504		112,211	160,080	2.37%
	Total Supply Expense	510,659	670,836		568,020	611,250	9.03%
	Total Other Expense	220,925	167,185		151,519	213,923	3.16%
	Total Debt Expense	53,492	33,802		33,802	33,410	0.49%
	Total Capital Expense	2,595,993	3,763,790		2,817,322	3,849,282	56.88%
	Total Highway Appropriations	\$ 4,913,751	\$ 6,415,537	\$	5,206,381	\$ 6,766,925	100.00%

neral Pu	urpose School Fund # 141								
ınd #141		_		<u> </u>					
	Account Description	1 2	2022-2023		2023-2024	-	2023-2024	2024-2025	FURTHER EXPLANATION
No.		1	Actual		Amended		Estimated	Proposed	
	Proposed Budget includ 3% Pay Increase Certified and								
timated F	Revenues	1							
40000 L	Local Taxes								
40100	County Property Taxes								
40110	Current Property Taxes	\$	11,033,583	\$	9,979,239	\$	9,979,239	\$ 10,035,120	Current Proration is \$0.6069
	Trustee's Collection - Prior Year	4	194,819	1	195,000	φ	195,000	195,000	Current Forauch is 40.0005
	Trustee's Collection - Prior Teal	1	124		200		200	200	
	Clerk & Master Collections - Prior Year	1	183,251		152,000		152,000	152,000	
	Interest and Penalty		38,155		34,000		34,000	34,000	
	Payments in Lieu of Taxes - TVA		3,733		4,000		4,000	4,000	
	Payments in Lieu of Taxes - Local Utilities		34,876		38,000		38,000	38,000	
	Payments in Lieu of Taxes - Other		17,160		13,800		13,800	13,800	
	County Local Option Taxes								
	Local Option Sales Tax	\$	7,773,548	\$	7,900,000	\$	7,568,838	\$ 7,900,000	
40275 N	Mixed Drink Tax		59,289		43,600		43,600	43,600	
	Statutory Local Taxes								
	Bank Excise Tax	\$	80,471	\$	78,661	\$	78,661	\$ 78,661	
1	Total Local Taxes	\$	19,419,009	\$	18,438,500	\$	18,107,338	\$ 18,494,381	
41000 L	Licenses and Permits	1							
41110	Marriage License	\$	2,736	\$	3,000	5	3,000	\$ 3,000	Based on 5 Yr Average
41140	Cable TV Franchise		58,368	_	59,160	_	59,160	59,160	Based on 5 Yr Average
1	Total Licenses and Permits	\$	61,104	\$	62,160	\$	62,160	\$ 62,160	
	2000	+				-			
	Education Charges	1.			040.000		040.000	0.40.000	
	Tuition-Other	\$	178,621	\$	210,000	\$	210,000		ESP TALOUR BUILD
	School Based Health Service	+-	9,304		25,000	-	25,000	25,000	TN Care Billing
	Receipts from Induvial Schools	+-	37,950		70,000	s	70,000 305,000	70,000	Reimbursements
	Total Education Charges	\$	225,875	\$	305,000	3	303,000	\$ 305,000	
44000 0	Other Local Revenues	1							
	Recurring Items								
44110 ls	Investment Income	\$	58,744	\$	15,000	\$	15,000	\$ 15,000	Interest from OPEB
44120 L	Lease/Rentals		26,000		25,056		25,056	25,056	Nextel Grant
44170 N	Miscellaneous Refunds		96,934		35,000		35,000	25,000	Elem BB \$25,000
44500 N	Non-Recurring Items								
44530 8	Sale of Equipment	\$	20,073	\$	5,000	\$	5,000	\$ 5,000	
44570	Contributions & Gifts		89,932		72,000		72,000	56,700	Campora
1	Total Other Local Revenues	\$	291,683	\$	152,056	\$	152,056	\$ 126,756	
46000	State of Tennesses	-							
	State of Tennessee General Government Grants								
									Post Employment Benefit Contributions
100	On-behalf Contributions for OPEB	\$	142,214		178,443		178,443		(Reclassified in CAFR)
1	Total General Government Grants	\$	142,214	\$	178,443	\$	178,443	\$ 178,443	
46500 F	Regular Education Funds								
	270 19				22 950 424		22 950 424	¢ 22.470.422	April Estimate
	TN Investment in Student Achievement (TISA)	\$		\$	32,860,134	٦	32,860,134	ψ 33,470,432	April Estimate
	Basic Education Program	+	28,017,920	-	00101	-	-		0.1.5.1
46515 E	Early Childhood Education	+	821,161		824,340		838,522	838,522	State Pre-K
46500	Other State Educ Funds		675,448		500,064		500,064	266,702	BEP Equity \$55,000; Lifefeline \$69,300; TSW \$144,631
	Other State Educ Funds Career Ladder Program	1	77,599		62,000		62,000	50,000	, 0, 1, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
	Career Ladder Program Other Vocational	1	47,599		2,952,491		2,952,491	30,000	P/Y Grant
	Total Regular Education Funds	\$	29,639,637	\$	37,199,029	\$	37,213,211	\$ 34,625,656	uran
		Ť	20,000,001	Ť		Ť		- 1,520,000	
	Other State Revenue	10		Yası		_			
	State Revenue Sharing - TVA	\$	50,000	\$	50,000	\$	50,000		
	Other State Grants	-	114,576		195,502		195,502	•	
	Other State Revenue	1	464		0.45 500		0.45 500	* ***	
1	Total Other State Revenue	\$	164,576	\$	245,502	\$	245,502	\$ 50,000	

	County, TN Purpose School Fund # 141								FY 2024-2025 BUDG
and #14				_					
	Account Description		2022-2023		2023-2024		2023-2024	2024-2025	FURTHER EXPLANATION
No.	Account Description		Actual	_	Amended		Estimated	Proposed	, or the control of
140.			Adda		zanonaco		moorna(ou	1100000	
47000	Federal Government								
47100	Federal through State								
47143	Special Education - Grants to States IDEA	\$	_	\$	50,000	\$	50,000	\$ 50,000	
	Other Federal thru State		690,936		750,105		750,105	129,510	Established Coalition \$81,510; MRT \$48,000
	Other Direct Federal Revenue				100,851		100,851		Cops Grant
	Total Federal Through State	\$	690,936	\$	900,956	\$	900,956	\$ 179,510	
48000	Other Governments & Citizens Groups								
	Donations - JTW	\$	62,719	\$	64,256	\$	41,741		Jobs fpr TN Graduates - Donation FY24 ended
	Total Other Governments & Citizens Groups	\$	62,719	\$	64,256	\$	41,741	s -	
				-		-	500 407	A 54 004 000	
_	Total Estimated Revenues	\$	50,697,753	\$	57,545,902	\$	57,206,407	\$ 54,021,906	
40000	OTHER SOURCES								
	Proceeds From Sale of Capital Assets	\$		\$		\$		\$ -	
	Transfers In	-				Ť			
	Total Other Sources	\$		\$		\$	-	\$ -	
	Total Estimated Revenue & Other Sources	\$	50,697,753	\$	57,545,902	\$	57,206,407	\$ 54,021,906	
74000	Inglessation			_					
_	Instruction	-		-		\vdash			
/1100	Regular Instruction Program					-			
440	Tb	\$	13,978,421	l _e	15 037 818	s	15,000,000	\$ 15,749,970	265 FT Employees: Sat School; Test Coordinator Differential Pay
	Teachers	2	43,832	D.	38,000	2	38,000	46,000	School General & Federal Teachers
	Career Ladder Program Homebound Teachers		72,563		56,930	\vdash	56,930	58,698	1 P/T Retiree & Hourly as Needed
			660,609		923,464		915,000	996,285	47 Employees
163	Educational Assistants - Aides		600,009		923,464	Н	915,000	990,203	47 Employees
									Pyrnt for Difference of Health Ins Premium for
188	Bonus Payments	-	69,288	-	71,611	H	66,000	66,611	employees covered prior to 06/30/14 Townsend Summer School (WD) STEM Special
189	Other Salaries & Wages		6,000		6,000		5,000	6,000	
	Substitute Teachers (Certified)	<u> </u>	145,485		145,000		145,000	165,000	\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)		226,030		245,000		200,000	350,000	\$80.00 per day
	Total Salary Expense	\$	15,202,228	\$	16,523,823	\$	16,425,930	\$ 17,438,564	
201	Social Security		865,066		1,021,025		860,000	1,051,439	6.2% of Gross Salary
204	Pensions	_	1,220,527	-	1,012,941	H	1,007,941	1,189,379	6.36% Certified / 7.49% Classified
	Life Insurance		11,853		14,228		12,000	10,633	Life Insurance \$40.08 per Empl
	Medical Insurance		2,351,500	-	2,565,000	-	2,219,000	2,583,000	Increase 1/1/24 (4 mos/8 mos.)
	Unemployment Compensation	-			31,000	\vdash	2,000	20,000	Paid as Claimed
	Employer Medicare		207,170		238,413	-	210,000	245,079	1.45%
217	Pensions - Hybrid Stabilization	s	4,656,116	\$	163,159 5,045,766	\$	59,000 4,369,941	185,218 \$ 5,284,749	Hybrid Retirement @ 2.87%
220	Total Benefit Expense	•	42,179	3	41,000	-	41,000	41,000	Schools reimbursed 50% of copier lease
	Operating Lease Payments						330,000	330,000	Payment to Tullahoma City
	Tuition		283,924		330,000				
399	Other Contracted Services	-	31,032	_	39,360		39,360	36,360	AP/Dual \$6,560: Court Ordered Facilities \$25.00
	Total Contract Expense	\$	357,135	\$	410,360	\$	410,360	\$ 407,360	
									Elem Educ \$41,000; Secondary Educ \$40,688;
									STREAM \$7,000; Tech \$74,800; Nextel \$1,000; BEP Allocations \$125,000; STEM \$4,304; Copy
429	Instructional Supplies & Materials		416,957		339,012		339,012	338,792	Paper \$45,000
449	Textbooks		588,516		550,000		550,000	550,000	
	Software		235,096		230,788		230,788	230,788	
	Other Supplies & Materials		27,010		7,640		7,640		
	Total Supply Expense	\$	1,267,579	\$	1,127,440	\$	1,127,440	\$ 1,119,580	
535	Fee Waiver Allocations		107,402		112,045		112,045	112,045	BEP Allocations
	Other Charges		777		2,504		2,504	2,504	STEM \$300: Exam Fees \$2,000: Nextel \$204
299	Total Other Expense	\$	108,179		114,549	s	114,549		2.2
		-		Ť		Ť			Took \$265 000: Chromobooks Novtol \$44 000
722	Regular Instruction Equipment	—	300,253	4	431,823	!	431,823	376,000	Tech \$365 000; Chromebooks Nextel \$11 000
	Total Capital Expense	\$	300,253	\$	431,823	5	431,823	\$ 376,000	

eneral i	County, TN Purpose School Fund # 141		+		-				FY 2024-2025 BUD
			-		-		-		
ınd #14		0000 0000	+	0000 0004	1	0003 0004	-	2024-2025	FURTHER EXPLANATION
	Account Description	2022-2023	-	2023-2024	-	2023-2024	-		PURTHER EXPLANATION
No.		Actual	+	Amended	-	Estimated	-	Proposed	
			+		-				
/1150	Alternative School Program		+		-		-		
			,, ,	CE 44C	\$	65,416		105,920	1 FT & 1 PT
	Teachers	\$ 58,5	_		D.		2	1.000	IFI & IFI
	Career Ladder Program	2,0)()	2,000	-	1,000	-		/1.00
163	Educational Assistants - Aides		+	•	-	<u>-</u>	-	20,576	
188	Bonus Payments	2.4	20	902		850	L	885	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	97,4	73	82,424		81,100			1 Employee
	Other Salaries & Wages @ Support	_		26,788		26,788		27,587	1 Employee
	Substitute Teachers (certified)	_		340		340			Moved to GP 71100 FY25
	Substitute Teachers (non-certified)	1:	30	877		877		-	Moved to GP 71100 FY25
150	Total Salary Expense	\$ 160,6	\neg		\$	176,371	\$	155,968	
201	Social Security	9.3	_	11,082		6,200	Ť	9,670	6.2% of Gross Salary (less \$750)
	Pensions	13,7		12,184		7,500		11,682	6.36% Certified / 7.49% Classified
		-	20	12,164		120		160	Life Insurance \$40.08 per Empl
	Life Insurance				-			34,000	Increase 1/1/24 (4 mos/8 mos.)
	Medical Insurance	31,7	_	34,000		25,000			M
212	Employer Medicare	2,3	_	2,592	-	2,000	-	2,262	1.45% of Gross Salary
	Total Benefit Expense	\$ 57,3	_		\$	40,820	5	57,774	
330	Operating Lease Payments (Copier))1	1,000	-	1,000	-	1,000	Copier Lease
	Total Contract Expense		91 \$		\$	1,000	\$	1,000	
	Instructional Supplies & Materials		38	600		600	_	600	BEP Allocation
499	Other Supplies & Materials		00	300	_	300	_	300	Alternative School Supplies
	Total Supply Expense	\$ 8	88 \$	900	\$	900	\$	900	
599	Other Charges			50		50	_	50	
	Total Other Expense	\$	- \$	50	\$	50	\$	50	
	Total Alternative School Program	\$ 219,6	77 \$	240,675	\$	219,141	5	215,692	
			-		-		-		
71200	Special Education Program		-		-		-		
440	Teachers	\$ 1,318,3	14 \$	1,657,050	\$	1,657,050	\$	1,938,811	33 F/T Employees
116					Ψ.				
	Career Ladder Program	8,0	00	6,000	Ť	6,000		3,000	
117	Career Ladder Program Homebound Teachers	8.0i 53.6i	_	6,000 30,336	Ľ	6,000 30,336		3,000 39,122	Hourly as Needed 0.45
117 128	Homebound Teachers	53.6)2	30,336	Ľ	30,336		39,122	
117 128 163	Homebound Teachers Educational Assistants - Aides	53.6 655.1)2 37	30,336 913,275		30,336 913,275		39,122 895,839	41 Employees
117 128 163	Homebound Teachers	53.6)2 37	30,336		30,336		39,122	41 Employees 8.7 Employees
117 128 163 171	Homebound Teachers Educational Assistants - Aides Speech Pathologist	53 6 655 1 533 5	02 37 19	30,336 913,275 653,735		30,336 913,275		39,122 895,839	41 Employees
117 128 163 171 188	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments	53,6 655,1 533,5 12,6	02 37 19	30,336 913,275 653,735 9,744		30,336 913,275 653,735 9,744		39,122 895,839 552,778	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
117 128 163 171 188 195	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified)	53.6 655.1: 533.5 12.6 12.6	02 37 19 32 31	30,336 913,275 653,735 9,744 8,500		30,336 913,275 653,735 9,744 8,500		39,122 895,839 552,778 8,500	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25
117 128 163 171 188 195	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified)	53,6 655,1 533,5 12,6 12,6 29,3	02 37 19 32 31	30,336 913,275 653,735 9,744 8,500 35,000		30,336 913,275 653,735 9,744 8,500 35,000	s	39,122 895,839 552,778 8,500	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
117 128 163 171 188 195 198	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense	53.6 655.1 533.5 12.6 12.6 29.3 \$ 2,623.2	02 37 19 32 31 95 \$60 \$	30,336 913,275 653,735 9,744 8,500 35,000	\$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640	\$	39,122 895,839 552,778 8,500 - - - 3,438,050	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25
117 128 163 171 188 195 198	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security	53.6i 655,1: 533.5 12.6i 12.6: 29.3: \$ 2,623.2i	02 37 19 52 31 95 50 \$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213		30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213	\$	39,122 895,839 552,778 8,500 - - - 3,438,050 213,159	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000)
117 128 163 171 188 195 198 201 204	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions	53.6i 655,1: 533,5 12.6i 12.6i 29.3: \$ 2,623,2: 148.2: 208,9:	02 37 19 32 31 95 50 \$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310		30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310	s	39,122 895,839 552,778 8,500 - - - 3,438,050 213,159 257,510	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8,000) 6.36% Certified / 7.49% Classified
117 128 163 171 188 195 198 201 204 206	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance	53,6i 655,1: 533,5 12,6i 12,6i 29,3i \$ 2,623,2i 148,2: 208,9 2,8	02 37 19 32 31 95 \$60 \$24 39 39	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367		30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367	\$	39,122 895,839 552,778 8,500 - - 3,438,050 213,159 257,510 3,367	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl
117 128 163 171 188 195 198 201 204 206 207	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance	53.6i 655,1: 533,5 12.6i 12.6i 29.3: \$ 2,623,2: 148.2: 208,9:	02 37 19 32 31 95 \$60 \$24 39 39	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785		30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785	s	39,122 895,839 552,778 8,500 - - - 3,438,050 213,159 257,510 3,367 505,000	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffed / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.)
117 128 163 171 188 195 198 201 204 206 207 210	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation	53,6i 655,1: 533,5 12,6i 12,6i 29,3: \$ 2,623,2: 208,9 2,8: 436,9	02 37 19 52 31 95 50 \$ 24 39 39 17 9 9 9 17 9 9 9 9 9 9 9 9 9	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785		30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 211,310 3,367 514,785 10,000	\$	39,122 895,839 552,778 8,500 - - 3,438,050 257,510 3,367 505,000 10,000	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffed / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed
1177 128 163 171 188 195 198 201 204 206 207 210 212	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare	53,6i 655,1: 533,5 12,6i 12,6i 29,3i \$ 2,623,2i 148,2: 208,9 2,8	02 37 19 52 31 95 50 \$ 24 39 39 17 9 9 9 17 9 9 9 9 9 9 9 9 9	30,336 913,275 663,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227		30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227	s	39,122 895,839 552,778 8,500 - - - 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certified / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary
1177 128 163 171 188 195 198 201 204 206 207 210 212	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization	53.6i 655,1: 533,5 12,6i 12,6i 29,3: \$ 2,623,2i 148,2: 208,9 2,8: 436,9	02 37 19 32 31 95 30 \$ 24 39 17	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118	\$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118		39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffed / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed
1177 128 163 171 188 195 198 201 204 206 207 210 212	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare	53,6i 655,1: 533,5 12,6i 12,6i 29,3: \$ 2,623,2: 208,9 2,8: 436,9	02 37 19 32 31 95 30 \$ 24 39 17	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118	\$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227		39,122 895,839 552,778 8,500 - - - 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certified / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary
117 128 163 171 188 195 198 201 204 206 207 210 212 217	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization	53.6i 655,1: 533,5 12,6i 12,6i 29,3: \$ 2,623,2i 148,2: 208,9 2,8: 436,9	02	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118	\$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020	\$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certified / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary
117 128 163 171 188 195 198 201 204 206 207 210 212 217	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense	53.6i 655,1: 533,5 12.6i 12.6i 29.3; \$ 2,623,2: 148.2: 208,9 2.8: 436,9 - 35,9 - \$ 832,8:	02	30,336 913,275 653,735 9,744 8,500 35,000 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020	\$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020	\$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87%
117 128 163 171 188 195 198 201 204 206 207 210 212 217	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Contract Expense	53,6i 655,1: 533,5 12,6i 12,6i 29,3i \$ 2,623,2 1482,2 208,9 2,8i 436,9 - 35,9 - \$ 832,8i 30,8i \$ 30,8i	002 19 19 19 19 19 19 19 1	30,336 913,275 653,735 9,744 8,500 35,000 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312	\$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312	\$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397 35,000 35,000	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87% Contract for Vision Services SRA (Reading RTI) ISpire, Skills Streaming, S
1177 1288 1633 1771 1888 1955 1988 2011 2044 207 2100 212 217 399	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Contract Expense Instructional Supplies & Materials	53.6i 655,1: 533,5 12,6i 12,6i 29,3: \$ 2,623,2i 148,2: 208,9: 2,8: 436,9: 35,9: \$ 832,8: 30,8: \$ 30,8:	022 19 19 19 19 19 19 19	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 46,337	\$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 39,312 46,337	\$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397 35,000 35,000	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87% Contract for Vision Services
1177 1288 1633 1771 1888 1955 1988 2011 2044 207 2100 212 217 399	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Contract Expense	53.6i 655,1: 533.5 12.6i 12.6i 29.3: \$ 2,623.2i 148.2: 208.9 2.8: 436.9	022 337 349 352 353 354 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355 355	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 46,337 2,500	\$ \$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 39,312 46,337 2,500	\$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397 35,000 35,000 24,000 2,500	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87% Contract for Vision Services SRA (Reading RTI) ISpire, Skills Streaming, S
117 128 163 171 188 195 198 201 204 207 210 212 217 399	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Contract Expense Instructional Supplies & Materials	53.6i 655,1: 533.5 12.6i 12.6i 29.3: \$ 2,623.2i 148.2: 208.9 2.8: 436.9	022 19 19 19 19 19 19 19	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 46,337 2,500	\$ \$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 39,312 46,337	\$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397 35,000 24,000 2,500 26,500	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87% Contract for Vision Services SRA (Reading RTI) ISpire, Skills Streaming, S
117 128 163 171 188 195 198 201 204 206 207 210 212 217 399 429	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Contract Expense Instructional Supplies & Materials Other Supplies & Materials	53.6i 655,1: 533.5 12.6i 12.6i 29.3: \$ 2,623.2i 148.2: 208.9 2.8: 436.9	022	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 46,337 2,500	\$ \$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 39,312 46,337 2,500 48,837 1,500	\$ \$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397 35,000 24,000 2,500 26,500 1,500	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87% Contract for Vision Services SRA (Reading RTI) ISpire, Skills Streaming, S
117 128 163 171 188 195 198 201 204 206 207 210 212 217 399 429	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Contract Expense Instructional Supplies & Materials Other Supplies & Materials Other Supplies & Materials	53.6i 655,1: 533,5 12.6i 12.6i 29.3; \$ 2,623,2: 148.2: 208,9: 2.8: 436,9	022	30,336 913,275 653,735 9,744 8,500 35,000 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 46,337 2,500 48,837	\$ \$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 39,312 46,337 2,500 48,837	\$ \$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397 35,000 24,000 2,500 26,500	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87% Contract for Vision Services SRA (Reading RTI) ISpire, Skills Streaming, S
117 128 163 171 188 195 198 201 204 206 207 210 212 217 399 429	Homebound Teachers Educational Assistants - Aides Speech Pathologist Bonus Payments Substitute Teachers (certified) Substitute Teachers (non-certified) Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Instructional Supplies & Materials Other Supplies & Materials Other Supplies & Materials Total Supply Expense Special Education Equipment	53.6i 655,1: 533,5 12.6i 12.6i 29.3; \$ 2,623,2: 148.2: 208,9: 2.8: 436,9	02	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 46,337 2,500 48,837 1,500	\$ \$ \$	30,336 913,275 653,735 9,744 8,500 35,000 3,313,640 206,213 211,310 3,367 514,785 10,000 48,227 23,118 1,017,020 39,312 39,312 46,337 2,500 48,837 1,500	\$ \$ \$	39,122 895,839 552,778 8,500 3,438,050 213,159 257,510 3,367 505,000 10,000 49,852 23,509 1,062,397 35,000 24,000 2,500 26,500 1,500	41 Employees 8.7 Employees Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14 Moved to GP 71100 FY25 Moved to GP 71100 FY25 6.2% of Gross Salary (less \$8.000) 6.36% Certiffied / 7.49% Classified Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.) As Needed 1.45% of Gross Salary Hybrid Retirement @ 2.87% Contract for Vision Services SRA (Reading RTI) ISpire, Skills Streaming, S

	County, TN Purpose School Fund # 141			1.						FY 2024-2025 BUDG
und #14	1			T						
Account	Account Description	20	022-2023		2023-2024		2023-2024	20	024-2025	FURTHER EXPLANATION
No.			Actual		Amended		Estimated	P	roposed	
				_		_		_		
	Career & Technical Education Program	1		_						
116	Teachers	\$	1,047,765	\$	1,510,026	\$	1,510,026	\$	1,583,886	28 Employees
400	Barrie Britannia		0.007		0.550		0.550	l	0 207	Pymt for Difference of Health Ins Premium for
	Bonus Payments	1	6,667		8,552		8,552		8,287	employees covered prior to 06/30/14
	Other Salaries & Wages		5,000		75 404	-	75,404	-		
	Substitute Teachers (certified)		1,890	-	2,267	-	2,267	-	•	Moved to GP 71100 FY25
198	Substitute Teachers (non-certified)		21,605		19 440	-	19,440	-		Moved to GP 71100 FY25
	Total Salary Expense	\$	1,082,927	\$	1,615,689	\$	1,615,689	\$	1,592,173	0.00/ 0.0 0.0000/ 0.0000/
	Social Security	-	63,315		94,591	-	85,000		98,715	6.2% of Gross Salary (less \$4,500)
	Pensions	-	88,404	-	97,644	-	95,000	-	111,452	6.36% Certified / 7.49% Classified
	Life Insurance	-	851	-	1,202	-	1,000		1,162	Life Insurance \$40.08 per Empl
	Medical Insurance	_	176,141		223,215	-	200,000		225,750 23,087	Increase 1/1/24 (4 mos/8 mos.)
	Employer Medicare	-	14,870	-	23,295		20,000 10,000		23,509	1.45% of Gross Salary Hybrid Retirement @ 2.87%
217	Pensions - Hybrid Stabilization	\$	343,581	5	23,587 463,534	\$	411,000	s	483,675	Hyona Retirement to 2.67%
000	Total Benefit Expense Other Contracted Services	-		3		3	8,630	•	4,925	WBL Drug Test/TB skin test
399		5	4,908 4,908	5	8,630 8,630	\$	8,630	\$	4,925	VVBL Drug Test/TB skill test
400	Total Contract Expense	-	26,544	1	59,729	9	59,729	φ	22,500	Voc Teacher Request
	Instructional Supplies & Materials	1				-				7///
499	Other Supplies & Materials		6,000		10,050		10,050 69,779	\$	6,000	Other Supplies
=00	Total Supply Expense	\$	32,544	\$	69,779	\$		*	28,500	Dustana Funa & Manufastuda Douadtable
599	Other Charges		15,068		910,819	\$	910,819	\$	15,290	Business Expo & Manufacturing Roundtable
	Total Other Expense	\$	15,068	\$	910,819	3	910,819	*	15,290	(ANALYSI OTEM)
730	Vocational Instruction Equipment	-	71,541	-	744,647		744,647		20,000	(Welding, STEM)
	Total Capital Expense	\$	71,541	\$	744,647	\$	744,647	\$	20,000	
	Total Vocational Education Program	\$	1,550,569	5	3,813,098	\$	3,760,564	\$	2,144,563	
		-						-		
/1400	Student Body Education Program	-		-						
190	Other Salaries & Wages	s	366,719	s	435,100	\$	435,100	s	430.360	Elem BB Workers; Athletic Directors & Coache Supplements
109	Total Salary Expense	\$	366,719		435,100	\$	435,100		430,369	Supplements
201	Social Security	+	23,151	*	26,976	-	26,976	-	26,683	6.2% of Gross Salary
	Pensions		22,560		44,847		44,847		30.207	6.36% Certified / 7.49% Classified
	Employer Medicare		5.384		6,309		6,309		6,240	1.45% of Gross Salary
	Pensions - Hybrid Stabilization		-		1,040		1,040		1,600	Hybrid Retirement @ 2.87%
211	Total Benefit Expense	5	51,095	\$	79,172	\$	79,172	s	64,730	
		Ť		Ť		Ť		i i		Athletic Trainers & Controlled Substance
		1								Education; Elem BB officials, Gym Floors
399	Other Contracted Services		84,208	_	235,500	_	235,500	<u> </u>		Maintenance: Paint Machine: Bleacher Inspection
	Total Contract Expense	\$	84,208	\$	235,500	\$	235,500	\$	230,000	
499	Other Supplies & Materials		3,161		21,000		21,000		21,000	Needs: Elem BB: Field Paint
	Total Supply Expense	\$	3,161	\$	21,000	\$	21,000	\$	21,000	
	- 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2								04.000	Field Maint; Strength Prog; Sprinkler for MS; Mi
599	Other Charges		48,868		39,073		39,073			Elem BB Profit Division
	Total Other Expense	\$	48,868	\$	39,073	\$	39,073	3	24,000	
790	Other Equipment	-	-	-	20,000		20,000		36,000	
	Total Capital Expense	\$	-	\$	20,000	\$	20,000		36,000	
	Total Student Body Education Program	\$	554,051	\$	829,845	\$	829,845	\$	806,099	
	Total Instruction	\$	27,727,742	\$	32,957,688	\$	32,109,902	\$	32,470,602	
72000	Support Service									
	Attendance									
	Clerical Personnel	s	83,662	\$	96.089	5	96,089	\$	97,899	4 Attendance Assistants
										Pymt for Difference of Health Ins Premium for
188	Bonus Payments		804		902		902			employees covered prior to 06/30/14
189	Other Salaries & Wages		53,808		58,620		58,620		61,589	1 Employee
	Total Salary Expense	I c	138,274		155,611		155,611		160,388	

ranklin	County, TN					FY 2024-2025 BUD
eneral l	Purpose School Fund # 141					
und #14	1					
	Account Description	2022-2023	2023-2024	2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
201	Social Security	8,357	9,648	9,000	9,944	6.2% of Gross Salary
	Pensions	11,053	11.077	10,600	12,013	6.36% Certified / 7.49% Classified
	Life Insurance	177	200	200	200	Life Insurance \$40.08 per Empl
	Medical Insurance	28,402	33,000	33,000	35,010	Increase 1/1/24 (4 mos/8 mos.)
	Employer Medicare	1,955	2 256	2,256	2,326	1.45% of Gross Salary
211	Total Benefit Expense	\$ 49,944	\$ 56,182	\$ 55,057	\$ 59,493	
355	Travel	438	1,250	1,250	1,250	
000	Total Contract Expense	\$ 438		\$ 1,250	\$ 1,250	
471	Software	27,605	30,000	30,000	30,000	Skyward - Students
		350	200	500	200	
499	Other Supplies & Materials	\$ 27,955		\$ 30,500		
	Total Supply Expense	612	500	1,200	500	
524	In-Service Staff Development					
	Total Other Expense	5 612	\$ 500	\$ 1,200	\$ 500	
	Total Attendance	\$ 217,223	\$ 243,742	\$ 243,617	\$ 251,831	
				10		
72120	Health Services					
	Supervisor/Director	\$ 74,706	\$ 79,401	\$ 79,401	\$ 85,822	1 - CSH Supervisor
	· ·			407 150	441,645	11 School Nurses & Summer School
131	Medical Personnel	342,684	407,150	407,150	441,045	
400	Popus Roumente		844	844	880	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	Bonus Payments					employees covered pilot to bo/30/14
	Other Salaries & Wages	5,929	13,142	13,142	6,785	
	Certified Substitutes	-				Moved to GP 71100 FY25
198	Substitute Teachers (non-certified)	15,428	7,380	7,380		Moved to GP 71100 FY25
	Total Salary Expense	\$ 438,747	\$ 507,916	\$ 507,916	\$ 535,131	
201	Social Security	24,896	30,237	28,000	33,178	6.2% of Gross Salary (Minus \$1,200)
204	Pensions	34,257	32,997	32,997	40,081	6.36% Certified / 7.49% Classified
206	Life Insurance	468	481	481	481	Life Insurance \$40.08 per Empl
207	Medical Insurance	73 198	87,063	75,000	81,300	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	5,822	7,352	7,000	7,759	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization		4,486	2,000	4,500	Hybrid Retirement @ 2.87%
	Total Benefit Expense	\$ 138,641	\$ 162,616	\$ 145,478	\$ 167,300	
355	Travel	3,020	931	931	1,700	\$150 Nurses Travel: CSH \$1,500
	Total Contract Expense	\$ 3,020	\$ 931	\$ 931	\$ 1,700	
499	Other Supplies & Materials	11,384	13,844	13,844	18,044	Supplies for nurses / CSH
	Total Supply Expense	\$ 11,384	\$ 13,844	\$ 13,844	\$ 18,044	
524	In-Service Staff Development	5.033	3.200	3,200	4,100	CPR & Nurses training
	Other Charges	911	100	100	1,000	CSH
055	Total Other Expense	\$ 5,944	\$ 3,300	\$ 3,300		
700	Other Equipment	5,000	0,000	V 1,000	4,	
750	Total Capital Expense		s -	s -	s -	
	Total Capital Expense	\$ 5,000	*	•	*	
	Total Health Services	\$ 602,736	\$ 688,607	\$ 671,469	\$ 727,275	
72130	Other Student Support					
	Career Ladder Program	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
	Guidance Personnel	640 144	912,469	912,469	775,351	12 Employees
	Secretary(ies)	107,394	92,688	92,688	91,090	3 employees
	School Resource Officer	16.668		,,,,,,		
170	School Resource Officer	10,008				
400	Renus Pouments	2,672	2,705	2,705	2.705	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
188	Bonus Payments					
189	Other Salaries & Wages (Safety Coordinator)	171,987	191,155	191,155	195,731	3 Student Advocates
195	Substitute Teachers (Certified)		240	240	- 2	Moved to GP 71100 FY25
198	Substitute Teachers (Non-Certified)		675	675		Moved to GP 71100 FY25
	Total Salary Expense	\$ 940,865	\$ 1,201,931	\$ 1,201,931	\$ 1,066,877	
		55.089	70,770	56,000	66,146	6.2% of Gross Salary (less \$3,750)
201	Social Security				74.681	6.36% Certified / 7.49% Classified
	Social Security Pensions	74.530	73,717	70,000	14,001	
204	Pensions	74,530		70,000	842	Life Insurance \$40.08 per Empl
204 206	Pensions Life Insurance	74,530 721	842	700	842	Life Insurance \$40.08 per Empl
204 206 207	Pensions Life Insurance Medical Insurance	74,530 721 134,786	842 145,000	700 125,000	842 145.000	Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.)
204 206 207 212	Pensions Life Insurance	74,530 721	842	700	842	Life Insurance \$40.08 per Empl

	County, TN Purpose School Fund # 141						FY 2024-2025 BUD
und #14							
Account	Account Description	2022-2023	2023-2024		2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	1	Estimated	Proposed	
				+			
	Contracts with Government Agencies	37,000	37,00	0	37,000	37,000	SRO Training / phone / extra
	Evaluation & Testing	12,395	4.00		4.000	4 000	ACT Testing - State Provision
	Travel Other Contracted Services	1,179	1,00 25,22		1,000 25,228	1,000	Safety & Facilities \$1,000
299	Total Contract Expense	\$ 50,574	\$ 63,22			\$ 38,000	
499	Other Supplies & Materials	2.729	1,00		1,000	1,000	Safety & Facility \$1,000: Social Worker \$250
	Total Supply Expense	\$ 2,729	\$ 1,00	0 \$	1,000	\$ 1,000	
524	In-Service Staff Development	203	1,50	0	1,500	1,500	Safety & Facilities
599	Other Charges	14,575	20,00		20,000	20,000	Safety & Facilities
	Total Other Expense	\$ 14,778	\$ 21,50	0 \$	21,500	\$ 21,500	
790	Other Equipment	111,764	62,60		62,606		P/Y Safety Grant
	Total Capital Expense	\$ 111,764	\$ 62,60	6 \$	62,606	\$ -	
	Total Other Student Support	\$ 1,398,720	\$ 1,672,29	9 \$	1,621,965	\$ 1,437,517	
72210	Regular Instruction Program			+			
	Supervisor/Director	\$ 241,226	\$ 278,78	3 \$	278,783	\$ 239,553	3.10 Employees
	Career Ladder Program	5,000	6,00		6,000	4,000	4 Employees
	Librarians	632,956	710,30	0	710,300	731,452	11 F/T Employees
162	Clerical Personnel	42,867	46,96	6	46,966	72,850	1.5 Employee
163	Educational Assistants (Library)	17,873	21,24	0	21,240	21,874	1 Employee
400	D. C. B. SCW. J. L.	0.040	0.01		0.046	7 200	Pymt for Difference of Health Ins Premium for
	Bonus Payments	8,313	9,01		9,016	7,200	employees covered prior to 06/30/14
	Other Salaries & Wages @ Support	43,397	53,80		53,800	46,144	1 F/T Interventionist 240 Days
	Other Salaries & Wages (Summer School)	39,916	34,09	_	34,093 960	34,093	Summer School
	Substitute Teachers (Certified) Substitute Teachers (Non-Certified)	90 2,550	96 3.78		3,780	-	Moved to GP 71100 FY25 Moved to GP 71100 FY25
190	Total Salary Expense	\$ 1,034,188	1				Moved to GF 11100 F123
201	Social Security	58 268	72.22	_	60,000	71,744	6.2% of Gross Salary of Gross Salary
	Pensions	86.798	79.61		79.613	81,002	6.36% Certified / 7.49% Classified
	Life Insurance	647	72	- 11 -	600	681	Life Insurance \$40.08 per Empl
	Medical Insurance	145,548	162,00	0	135,000	162,000	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	13,946	16,89	2	14,000	16,779	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,45	2	800	1,400	
	Total Benefit Expense	\$ 305,207	\$ 332,90	4 \$	290,013	\$ 333,606	
320	Dues & Memberships	1,490	1,55	0	1,550	1,550	
255	Travel	11,475	10,45	٨	10.450	8,700	Secretaries travel; Secondary; Elem Ed \$5,00 include PreK & ELL, STEM; Sup Proj
	Other Contracted Services	20,000	10,43		10,430	100	Pd Services: Secondary
000	Total Contract Expense	\$ 32,965		_		\$ 10,350	
							2011 - 20 - 2
499	Other Supplies & Materials	70	3,70	_	3,700	3,700	Textbooks; Secondary; Sup Proj
	Total Supply Expense	\$ 70	\$ 3,70	0 \$	3,700	\$ 3,700	
							In-service training for all grade levels and supervisors; Elementary; Secondary; PreK; STI
E04	In Contino Stoff Dovolo-ment	42,123	45,57		45,575	45.575	Cl's Diff & Study Council; Sup Proj
	In-Service Staff Development						
599	Other Charges	\$ 42,512	5,50 \$ 51,07		5,500 51,075	3,800 \$ 49,375	STEM; Sup Pro
	Total Other Expense	\$ 42,512					
790	Other Equipment Total Capital Expense	\$	\$ 37,00	_	37,000 37,000	37,000 \$ 37,000	Band Instruments
				Т			
70000	Total Regular Instruction Program	\$ 1,414,942	\$ 1,601,71	7 \$	1,558,826	\$ 1,591,197	
	Special Education Program	\$ 100,730	\$ 112,48	4 \$	112,484	5 117,587	1 Employee
	Supervisor/Director Psychological Personnel	62 466	75.90		75,909	148.569	2 Employees
				Т		71	2 OT/PT Therapist; 1 SpEd Nurse; Plus \$10,0
	Medical Personnel	130,394	148,37		148,376	150,331 48,567	for O/T riding bus 1 Employee - 260 Day
162	Clerical Personnel	35,962	46,96	-	46,966		Pymt for Difference of Health Ins Premium for
	Panus Palmonis	827	1,17	0	1,170	1,170	employees covered prior to 06/30/14
188	Bonus Payments		II .	1	69,511	63,356	1 Psychological Examiner
	Other Salaries & Wages @ Certified	106,426	69,51				
189	525	106,426	69.51 49.66	0	49,660	49,660	Summer School
189	Other Salaries & Wages @ Certified	106,426 - \$ 436,805	49.66				Summer School
189 189	Other Salaries & Wages @ Certified Other Salaries & Wages @ Certified Summer Schl	_	49 66	5 \$			Summer School 6.2% of Gross Salary of Gross Salary
189 189 201	Other Salaries & Wages @ Certified Other Salaries & Wages @ Certified Summer Schl Total Salary Expense	\$ 436,805	49.66 \$ 504,07	5 \$	504,075	\$ 579,240	
189 189 201 204	Other Salaries & Wages @ Certified Other Salaries & Wages @ Certified Summer Schl Total Salary Expense Social Security	\$ 436,805 25,695	49.66 \$ 594.07 28.05 32.62 28	5 \$ 3 1	504,075 28,053 32,623 281	\$ 579,240 35,913 40,547 281	6.2% of Gross Salary of Gross Salary 6.36% Certified / 7.49% Classified Life Insurance \$40.08 per Empl
189 189 201 204 206 207	Other Salaries & Wages @ Certified Other Salaries & Wages @ Certified Summer Schl Total Salary Expense Social Security Pensions	\$ 436,805 25,695 35,300	49.66 \$ 504.07 28.05 32.62	5 \$ 3 3 1	504,075 28,053 32,623	\$ 579,240 35,913 40,547	6.2% of Gross Salary of Gross Salary 6.36% Certified / 7.49% Classified

	urpose School Fund # 141						
und #14	1						
ccount	Account Description	2022-2023	2023-2024		2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	-	Estimated	Proposed	
	T-4-I B (I4 F	e 400 570	\$ 136,912	\$	136,912	\$ 159,439	
242	Total Benefit Expense	\$ 129,530 21,632	\$ 136,912 52,472	1,	52,472	48,472	
	Contracts w/Private Agencies Maintenance & Repair Services - Equipment	940	2,000	t	2,000	2,000	Telemetrics & Tech ER
	Travel	11,510	14,000	1	14,000	12,000	Includes homebound
333	Tiavoi	11,010	11,000		11,000	12,000	Assessment Contracting ; PT Evals ; OT Evals
399	Other Contracted Services	89,977	130,597	1	130,597	96,061	Mobility Orientation; Contracted Speech
	Total Contract Expense	\$ 124,059	\$ 199,069	\$	199,069	\$ 158,533	
499	Other Supplies & Materials	8,998	9,000	1	9,000	9,000	Supplies for Medically Fragile Students
	Total Supply Expense	\$ 8,998	\$ 9,000	1	9,000	\$ 9,000	
524	In-Service Staff Development	10,650	11,800	1	11,800	11,000	Sp Ed Employees Training
599	Other Charges	2,874	3,500	1	3,500	3,500	Dues, RBT Assessment/licensure fee; bus fee
	Total Other Expense	\$ 13,524	\$ 15,300	\$	15,300	\$ 14,500	
790	Other Equipment	79,903		١.		-	
	Total Capital Expense	\$ 79,903	\$ -	\$		\$ -	
	Total Special Education Program	\$ 792,819	\$ 864,356	5	864.356	\$ 920,712	
70000				Ė			
	Vocational Education Program	\$ 48,761	\$ 75,459	s	75,459	\$ 77,505	1 Employee
	Supervisor/Director	\$ 48,761 42,857	\$ 75,459 46,966	13	46,966	24,283	0.5 Employee
167	Secretary(ies)	42,007	40,966	1	40,300	24,203	Pyrnt for Difference of Health Ins Premium for
188	Bonus Payments	804	1,803		1,803	1,352	employees covered prior to 06/30/14
189	Other Salaries & Wages (Bus Driver)	324	6,950	1_	6,950	6,950	Bus Drivers
	Total Salary Expense	\$ 92,746	\$ 131,178	\$	131,178	\$ 110,091	
201	Social Security	5,476	7,633		7,500	6,826	6.2% of Gross Salary of Gross Salary
204	Pensions	7,723	8,911	1	8,911	8,246	6.36% Certified / 7.49% Classified
206	Life Insurance	70	80		80	60	Life Insurance \$40.08 per Empl
207	Medical Insurance	14,444	16,500	-	16,500	16,300	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	1,281	1,902	-	1,902	1,596	1.45% of Gross Salary
	Total Benefit Expense	\$ 28,994	\$ 35,026	1	34,893	\$ 33,028	
355	Travel	1,310	1,500	_	1,500	1,500	Fuel/Bus Drivers for tours to FCHS
	0.00	5.000	6 000		E 200	6 200	Student Nurses Drug/Skin Testing & Nissan di
399	Other Contracted Services	5,908	6,300 \$ 7,800	1	6,300 7,800	6,300 \$ 7,800	testing
400	Total Contract Expense	\$ 7,218	\$ 7,000	1.0	7,000	5,500	
499	Other Supplies & Materials Total Supply Expense	\$ -	s -	s		\$ 5,500	
	Total Supply Expense	9	,	Ť		0,000	
524	In-Service Staff Development	6,082	5,500		5,500	650	Inservice
500	Other Charges	182	650		650		
335	Total Other Expense	\$ 6,264	\$ 6,150	1	6.150	\$ 650	
	Total Office Expense	-		Ť			
	Total Vocational Education	\$ 135,222	\$ 180,154	\$	180,021	\$ 157,069	
72250	Technology Department						
105	Supervisor/Director	\$ 86,975	\$ 97,121	\$	97,121	\$ 100,034	1 Employee
162	Clerical Personnel	4,231		_		-	Reclassified to Technician
							Pymt for Difference of Health Ins Premium for
188	Bonus Payment	2,923	3,241		3 241	3,000	employees covered prior to 06/30/14
189	Other Salaries & Wages	318,311	353,267		353,267	355,837	7 Tech Employees
	Total Salary Expense	\$ 412,440	\$ 453,629	\$	453,629	\$ 458,871	
201	Social Security	23.026	28,125	1	25,000	28,450	6.2% of Gross Salary of Gross Salary
204	Pensions	33,549	31,969	11	31,969	34,369	6.36% Certified / 7.49% Classified
206	Life Insurance	321	321	1	300	321	Life Insurance \$40.08 per Empl
	Medical Insurance	60,108	65,000	1	65,000	64,000	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	5,385	6,578	1	6,578	6,654	1.45% of Gross Salary
	Total Benefit Expense	\$ 122,389		1	128,847	\$ 133,793	
	Dues & Memberships	150	300		300	300	TETA ISTE
	Operating Lease Payments (Copiers)	2,108	4,500	1	4,500	4,500	Copier Leases
	Internet Connectivity	88,360	120,942		120,942	110,942	
355	Travel	3,618	5,000	1	5,000	5,000	
							E-rate consulting, Dex Printing, District Landl Phones, Networking, Backup Recovery, Fiber
399	Other Contracted Services	246,309	238,000		238,000	238,000	Installs & Upgrades, Security Support
555	Total Contract Expense	\$ 340,545			368,742		
470	Cabling	4.913	25,000	1	25,000	20,000	
				1			District Wide Software
	Software	30,290	45,957	1	45,957	45,957	District Wide Software
499	Other Supplies & Materials	50,873	42,500	1	42,500	40,000	Tech Supplies
	Total Supply Expense	\$ 86,076	Y		113,457	\$ 105,957	27
	In-Service Staff Development	18,312	15,000	1	15,000	15,000	Technology Personnel Training
	Other Charges	3,207	1,500	_	1,500	1,500	Misc Charges
599		\$ 21,519	\$ 16,500	1 5	16,500	\$ 16,500	

	County, TN Purpose School Fund # 141						
und #14	1						
Account	Account Description	2022-2023	2023-2024		2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	1_	Estimated	Proposed	
				1			
790	Other Equipment	285,263	277,478	-	277,478	114,500	Erate project; servers; switches, non-instr supp
_	Total Capital Expense	\$ 285,263	\$ 277,478	\$	277,478	\$ 114,500	
	Total Technology Department	1,268,232	1,361,798		1,358,653	1,188,363	
	Other Programs			1			<u> </u>
116	Teachers	\$ 60,625		_	41,741	\$ -	Jobs for TN Graduates Grant-Ended FY24
004	Total Salary Expense	\$ 60,625 3,726	\$ 67,044 \$ 4,157	1	41,741 1,342	\$ -	6 29/ of Cross Colors of Cross Colors
	Social Security Page 1992	4,771	\$ 3,352		4,271	\$	6.2% of Gross Salary of Gross Salary 6.36% Certified / 7.49% Classified
	Pensions Life Insurance	43	\$ 40		37	\$ -	Life Insurance \$40.08 per Employee
	Medical Insurance	7.261	\$ 8,100		6,944	\$ -	Increase 1/1/24 (4 mos/8 mos.)
	Employer Medicare Liability	871	\$ 972		884	\$ -	1.45% of Gross Salary
	Retirement - Hybrid Stabilization	685	\$ 1,924		645	\$	Hybrid Retirement @ 2.87%
	On-Behalf Payments For Opeb	142,214	\$ 210,000		210,000	\$ 210,000	OPED payment-per audit
				1			
	Total Benefit Expense	\$ 159,571	\$ 228,545	\$	224,123	\$ 210,000	
	Total Other Programs	\$ 220,196	\$ 295,590	\$	265,865	\$ 210,000	
				Ť			
72310	Board of Education						
118	Secretary to the Board	\$ 652			1,000		Overtime rate for BOE Secretary
191	Board & Committee Members	30,550	31,200	_	31,200	31,200	8 Elected Positions @ \$325 per month
	Total Salary Expense	\$ 31,202		_	32,200	\$ 32,200	
	Social Security	1,229	1,400	1	1,500	1,996	6.2% of Gross Salary of Gross Salary
	Pensions	52	80		50	80	6.36% Certified / 7.49% Classified
	Employer Medicare	452	567		550	467	1.45% of Gross Salary
299	Other Fringe Benefits Total Benefit Expense	89,693 \$ 91,426	115,000 \$ 117,047	_	115,000 117,100	115,000 \$ 117,543	Post Retirement Insurance Payments
			22,000		22,000	22,000	School's Activity Funds & Cafeteria Plate Coun
	Audit Services Dues & Memberships	20,438	15,000		15,000		Tn School Systems for Equity, LRP Publication National Student Clearinghouse, ASCD, ACTE, International Literacy, Education Week subscrip Assoc Middle Level Educ, Learning Forward, Advance Ed
	Legal Services	33,223	60,000		60,000	60,000	Advertising: Attorney's Fees: CPA Expense
						1-1	Hepatitis B Vaccines, Post Accident Drug Testi
399	Other Contracted Services	8,475	22,000	_	22,000	20,000	TSBA & Diligent Corp (BoardDocs), CPA Expen
	Total Contract Expense	\$ 75,694	\$ 119,000	\$	119,000	\$ 117,000	
499	Other Supplies & Materials	3,057	750	_	750	750	Supplies
	Total Supply Expense	\$ 3,057	\$ 750	\$	750	\$ 750	
506	Liability Insurance	128,290	144,344		144,344	166,000	15% Est. Increase
	Trustee's Commission	372,375	400,000	1	400,000	400,000	
	Workman's Compensation Insurance	344,482	479,429	1	479,429	487,000	
	In-Service Staff Development	14,843	34,500		34,500	34,500	Samuel Control of the
	Criminal Investigation of Applicants - TBI	11,750	14,000	1	14,000	18,000	Fingerprinting New Employees & Volunteers
599	Other Charges	6,017	18,000	1	18,000	10,000	Advertising, misc charges; MVR Reports
	Total Other Expense Total Board of Education	\$ 877,757 \$ 1,079,136	Sec	T	1,090,273		
72320	Director of Schools						
101	County Official/Administrative Officer	\$ 137,333			153,173		1 Employee
	Deputy	5,000	5,500	-	5,500	5,500	1 Supplement
	Career Ladder Program - CEO Supplement	1,000		-			L leatone
	Secretary(ies)	41,244	55,120	1	55,120	56,982	1 employee
162	Clerical Personnel	32,831	35,547	+	35,547	38,712	1 employee plus Sub Pyrnt for Difference of Health Ins Premium for
188	Bonus Payments	1,604	902		902	900	employees covered prior to 06/30/14
	Total Salary Expense		67.		250,242	\$ 256,593	
201	Social Security	13,087	15,515		14,000	15,909	6.2% of Gross Salary of Gross Salary
	Pensions	17,151	17,415		16,000	17,343	6.36% Certified / 7.49% Classified
	Life Insurance	103	160		100	120	Life Insurance \$40.08 per Empl
	Medical Insurance	20,322	24,500		12,500	24,500	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	3,083	3,629	7	3,629	3,721	1.45% of Gross Salary
	Total Benefit Expense	\$ 53,746	\$ 61,219	\$	46,229	\$ 61,593	
207	Communication	19,928	35,000		35,000	35,000	
	Communication Dues & Memberships	3,706	4,245		4,245	4,245	
	Operating Lease Payments (Copiers)	11,267	25,500	1	25,500	25,500	Copier Leases
200			1,000	T .	1,000	1,000	Stamps & Postal Charges
348	Postal Charges	1,066					

	County, TN Purpose School Fund # 141					FY 2024-2025 BUI
ınd #14						
	Account Description	2022-2023	2023-2024	2023-2024	2024-2025	FURTHER EXPLANATION
	Account Description	Actual	Amended	Estimated	Proposed	
No.		Actual	Afficilided	Estimated	Froposed	
		0.005	97.000	07.000	37,000	Sahari Massas as 8 Sahari InCites
399	Other Contracted Services	9,985	37,000 \$ 104,745	37,000 \$ 104,745		School Messenger & School InSites
	Total Contract Expense	\$ 47,477				
	Office Supplies	8 285	19,500	19,500	19,500	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	2,419	2,500	2,500	2,500	
	Total Supply Expense	\$ 10,704		\$ 22,000	\$ 22,000	
524	In-Service Staff Development	8,591	10,000	10,000	10,000	Director of Schools
599	Other Charges	16 183	25,900	25,900	25,900	Bid Expenses, Gov Deals fees, Misc needs
	Total Other Expense	\$ 24,774	\$ 35,900	\$ 35,900	\$ 35,900	
	Total Director of Schools	\$ 355,713	\$ 474,106	\$ 459,116	\$ 480,831	
	Total Director of Schools	\$ 333,713	474,100	455,110	400,001	
72410	Office of the Principal					
	Principal(s)	\$ 985,019	\$ 1,045,238	\$ 1,045,238	\$ 1,080,557	11 Employees
	1 1 1	4,083	4,000	4,000	4,000	4 Employees
	Career Ladder Program					
	Bookkee ers/Accountants	299,218	338,872	338,872	339,894	11.1 Employees (Previously in 161)
	Assistant Principals	557,938	646,756	646,756	726,380	9 Employees (4 FCHS, 2 N, 1 S & 2 Huntlan
161	Secretary(ies)	139,347	155,832	155,832	159,196	6 Employees
						Pymt for Difference of Health Ins Premium for
188	Bonus Payments	10,321	11,355	11,355	11,000	employees covered prior to 06/30/14
189	Other Salaries and Wages	56,111	67,595	67,595	69,623	3 Employees; Office Assistant
	Substitute Teacher (certified)	-	320	320		Moved to GP 71100 FY25
	Substitute Teacher (non-certified)		540	540		Moved to GP 71100 FY25
	Total Salary Expense	\$ 2,052,037	\$ 2,270,507	\$ 2,270,507	\$ 2,390,650	
201	Social Security	118,899	133,521	125,000	148,220	6.2% of Gross Salary (less \$7,250)
		172,612	157,377	150,000	156,679	6.36% Certified / 7.49% Classified
	Pensions					
	Life Insurance	1,530	1,603	1,450	1,604	Life Insurance \$40.08 per Empl
	Medical Insurance	302,952	330,000	310,000	346,500	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	27,857	32,922	30,000	34,664	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization		10,955	5,000	10,955	Hybrid Retirement @ 2.87%
	Total Benefit Expense	\$ 623,850	\$ 666,379	\$ 621,450	\$ 698,623	
355	Travel	1,532	500	500	2,000	
	Total Contract Expense	\$ 1,532	\$ 500	\$ 500	\$ 2,000	
	Total Office of the Principal	\$ 2,677,419	\$ 2,937,386	\$ 2,892,457	\$ 3,091,273	
72510	Fiscal Services				99	
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	
_						
	Human Services/Personnel					
105	Supervisor/Director/Director	\$ 98,341	\$ 109,467	\$ 109,467	\$ 120,587	1 F/T Employee
162	Clerical Personnel	89,241	97,433	97,433	101,983	2 Employees
						Pymt for Difference of Health Ins Premium for
188	Bonus Payments	2,408	2,705	2,705		employees covered prior to 06/30/14
	Total Salary Expense	\$ 189,990		\$ 209,604	\$ 223,470	
201	Social Security	11,577	12,995	12,000	13,855	6.2% of Gross Salary of Gross Salary
	Pensions	15,869	14,357	13,000	15,556	6.36% Certified / 7.49% Classified
	Life Insurance	100	120	100	120	Life Insurance \$40.08 per Empl
	Medical Insurance	21,668	24,000	20,000	29,000	Increase 1/1/24 (4 mos/8 mos.)
	Employer Medicare	2,707	3,039	3,039	3 240	1.45% of Gross Salary
	Pensions - Hybrid Stabilization	2,707	340	340	3,461	Hybrid Retirement @ 2.87%
21/	Total Benefit Expense	\$ 51,921		\$ 48,479		
	Dues & Memberships	50	150	150	300	0-4-1
	Operating Lease Payments (Copiers)	3,597	7,500	7,500	7,000	Copier Leases
355	Travel	424	300	300	400	Human Resource Dept
399	Other Contracted Services	3,960	4,000	4,000	4,000	Pre Employment Drug Testing
	Total Contract Expense	\$ 8,031	\$ 11,950	\$ 11,950	\$ 11,700	
471	Software	17,959	18,821	18,821	20,000	Timekeeping Software
	Total Supply Expense	\$ 17,959			\$ 20,000	111955
524	In-Service Staff Development	1,480	1,800	1,800	2,000	Human Resource Dept
327	Total Other Expense	\$ 1,480				
	. Otal Galler angiolise	.,,.,,	.,,,,,,	.,,,,,,		
	Total Human Services/Personnel	\$ 269,381	\$ 297,027	\$ 290,654	\$ 322,403	
72610	Operation of the Plant					
		\$ 850,968	\$ 1,072,660	\$ 1,072,660	\$ 1,062,284	34 FT & 5 PT
106	Custodial Personnel	φ 030 agg	1,072,000	Ψ 1,012,000	¥ 1,002,204	
			0.075	0.075	3.705	Pymt for Difference of Health Ins Premium for
	Bonus Payments	3,292	2,875	2,875	2,700	employees covered prior to 06/30/14
	L					
	Substitutes (non-certified) Total Salary Expense	\$ 858,682	15,100 \$ 1,090,635	15,100 5 1,090,635	\$ 1,064,984	Moved to GP 71100 FY25

	County, TN					FY 2024-2025 BUDG
eneral I	Purpose School Fund # 141	V				N. Control of the con
und #14	1					
Account	Account Description	2022-2023	2023-2024	2023-2024	2024-2025	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Proposed	
201	Social Security	50.933	65,619	65,619	66.029	6.2% of Gross Salary
		63,042	76,802	76,802	79.767	6.36% Certified / 7.49% Classified
	Pensions			1,200	1,563	Life Insurance \$40.08 per Empl
	Life Insurance	1,159	1,643			
	Medical Insurance	187,305	215,000	20,000	215,000	Increase 1/1/24 (4 mos/8 mos.)
	Unemployment Compensation	201	6,000	5,000	6,000	As Needed
212	Employer Medicare	11,978	15,814	14,000 \$ 182,622	15,442	1.45% of Gross Salary
	Total Benefit Expense	\$ 314,621				- 1000 - 11 W 1 W 1 W 1 W
359	Disposal Fees	54,345	75,700	75,700	66,400	Garbage Pickup at all locations
	Total Contract Expense	\$ 54,345				
	Custodial Supplies	193,690	210,000	210,000	21,000	
415	Electricity	1,494,830	1,540,000	1,540,000	1,540,000	
434	Natural Gas	119,947	149,000	149,000	149,000	
442	Propane	22,644	24,000	24,000	24,000	
454	Water & Sewer	128,917	152,000	152,000	152,000	
	Total Supply Expense	\$ 1,960,028	\$ 2,075,000	\$ 2,075,000	\$ 1,886,000	
501	Boiler Insurance	9,159	10,226	10,226	11,000	
502	Building & Contents Insurance	270,409	331,123	331,123	380,792	FY25 Est 15% Increase
	Total Other Expense	\$ 279,568		\$ 341,349	\$ 391,792	
720	Plant Operation Equipment	<u> </u>	30,000	30,000		Buffers, mowers, etc
720	Total Capital Expense	s -	\$ 30,000	\$ 30,000	s -	
	Total Suprial Experies	i e				
	Total Operation of Plant	\$ 3,467,244	\$ 3,993,563	\$ 3,795,305	\$ 3,792,978	
72620	Maintenance of Plant					
103	Assistant	\$ -	\$ -	\$ -	\$ -	
105	Supervisor/Director	21,314	75,000	75,000	81,900	1 FT
167	Maintenance Personnel	514,419	657,266	588,266	691,742	13 Employees
187	Overtime Pay	619		-		
						Pymt for Difference of Health Ins Premium for
188	Bonus Payments	2,668	2,973	2,973	2,500	employees covered prior to 06/30/14
						1 Office Manager, 1 PT Nlake; Septic Inspector,
189	Other Salaries & Wages	50,069	98,657	98,657	96,665	Shipping & Receiving
	Total Salary Expense	\$ 589,089	\$ 833,895	\$ 764,895	\$ 872,807	
201	Social Security	34,215	51,701	40,000	54,114	6.2% of Gross Salary of Gross Salary
204	Pensions	46,315	59,034	44,000	4,053	6.36% Certified / 7.49% Classified
206	Life Insurance	474	681	500	641	Life Insurance \$40.08 per Emp!
207	Medical Insurance	84,525	101,000	95,000	106,000	Increase 1/1/24 (4 mos/8 mos.)
	Employer Medicare	8,002	12,091	9,000	12,656	1.45% of Gross Salary
	Retirement - Hybrid Stabilization	31	-			Hybrid Retirement @ 2.87%
	Total Benefit Expense	\$ 173,562	\$ 224,508	\$ 188,500	\$ 177,464	
320	Laundry Service	1,984	1,500	1,500	10,500	Uniforms at FCHS
	IV S S	1,063	1,250	1,250	1,250	Copier Leases
	Operating Lease Payments (Copiers)			418,807	394,400	COPIOI EGGSGS
	Maintenance & Repair Services - Building	126,274	418,807			
	Maintenance & Repair Services - Equipment	29 249	50,200	50,200	30,000	
338	Maintenance & Repair Services - Vehicle	20,315	33,000	33,000	28,000	
					li .	Pest Control, Fire Ext ,Bleachers & Elevator
200	Other Centracted Services	119,110	144,600	144,600	169.000	Inspections, Security Alarms, Cranes, Lock & Key Security: Licensed Contracted Labor
299	Other Contracted Services	\$ 297,995				Occurry Freeinger Countracted Fabor
	Total Contract Expense					
425	Gasoline	26,934	39,000	39,000	37,000	
						l
499	Other Supplies & Materials	25,861	45,223	45,223	21,500	Walmart, Lakeway, Etc
	Total Supply Expense	\$ 52,795				
599	Other Charges	21,325	7,684	7,684	14,600	Shipping & Other Misc Charges
	Total Other Expense	\$ 21,325	\$ 7,684	\$ 7,684		
707	Building Improvements	6,000	140,000	140,000	120,000	
711	Furniture & Fixtures		-		75,000	FY25 added for furniture for schools
	Maintenance Equipment	8,504	65,000	65,000	105,000	
	Motor Vehicles	-	30,000	30,000	30,000	
	Other Equipment		195,502	195,502		
	Other Capital Outlay		100,002	100,002		
139	Total Capital Expense	\$ 14,504	\$ 430,502	\$ 430,502	\$ 330,000	
	rotal Capital Expelled	14,504	700,001	400,002	555,500	
	Total Maintenance of Plant	\$ 1,149,270	\$ 2,230,169	\$ 2,125,160	\$ 2,086,521	

	Purpose School Fund # 141	I.	-		-		-		
und #14	1				_		_		
	Account Description	2022-2023	-	023-2024		2023-2024		2024-2025	FURTHER EXPLANATION
No.		Actual	-	mended		Estimated		Proposed	
72710	Transportation								
105	Supervisor/Director	\$ 24,256	\$	72,000	\$	72,000	\$	75,600	1 FT Employee
146	Bus Drivers	129,975		142,077		142,077		153,603	6 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments			1,403	Ī	268		1,480	Pymt for Difference of Health Ins Premium for employees covered prior to 06/30/14
	Other Salaries & Wages	53,532		51,194		51,194		50,403	Summer School; 0.75 Clerical (JD)
	Substitute (non-certified)	4,468	-	20,465		21,600			Moved to GP 71100 FY25
	Total Salary Expense	\$ 212,231	\$	287,139	\$	287,139	\$	281,086	
201	Social Security	11,481		17,803		13,000		17,427	6.2% of Gross Salary of Gross Salary
204	Pensions	15,613	-	19,844		16,000		21,053	6.36% Certified / 7.49% Classified
	Life Insurance	188	1	361		200	-	281	Life Insurance \$40.08 per Empl
	Medical Insurance	31,648	-	45,000	_	40,000	-	45,000	Increase 1/1/24 (4 mos/8 mos.)
	Employer Medicare	2,673	1	4,164	\vdash	3,200	-	4,076	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	132 \$ 61,735	5	465 87,636	s	400 72,800	5	527 88,364	Hybrid Retirement @ 2.87%
202	Total Benefit Expense Communication	688	ľ	2,100	*	2.100	-	1,500	Cell phone bus drivers & director
	Contracts with Parents	1,284	1	6,700		6,700		2,000	Travel for parents to transport their children (2)
	Contracts with Vehicle Owners	2.050.959	1	2.100.000		2,100,000		2,500,000	Traversor perente to transport transport
315	7-7-7-	2,000,000		100,000		100,000		100,000	Fuel Supplement Threshold \$3.73
	Maintenance & Repair Services - Equipment			5,100		5,100		5,000	Radio Repairs
	Maintenance & Repair Services - Vehicle	110.550		121,200		121,200		127,000	Maint & Repairs to County owned Buses
000	The state of the s		1				İ		Pre-Employment Testing, Random Drug/Alcohol to
399	Other Contracted Services	10,122	↓	40,000	L	40,000	_	40,000	Post Accident, CDL Physicals, Fire Extinguishers
	Total Contract Expense	\$ 2,173,603	5	2,375,100	\$	2,375,100	\$	2,775,500	
425	Gasoline	38,478	_	58,550		58,550		58,550	Fuel for County Buses/Director & SPED
450	Tires & Tubes		-	20,100	_	20,100		20,000	County Buses
499	Other Supplies & Materials	757	-	880	-	880	-	880	School Bus Forms & Misc. Supplies
F44	Total Supply Expense	\$ 39,235	\$	79,530	\$	79,530	\$	79,430 140,390	Insurance for contracted buses
	Vehicle Insurance (contracted bus drivers) In-Service Staff Development	111,083 954	1	122,077 2,525		122,077 2,525		2,550	ASMS/TAPT/State Training, Bus Drivers Training
524	In-Service Stair Development	334	1	2 323		2,020		2,000	Tags, Inspections for Extended Utilization;
599	Other Charges	5,510		5,050	_	5,050	_	5,000	includes reimb for CDL for coaches
	Total Other Expense	\$ 117,547	\$	129,652	\$	129,652	\$	147,940	
	Administration Equipment		-	505	\vdash	505	-	250	
729	Transportation Equipment	232,072	1.	240,000	\$	240,000	\$	100,000	\$100 K New Bus Request
	Total Capital Expense	\$ 232,072	*	240,505	3	240,505	1	100,250	
	Total Transportation	\$ 2,836,423	\$	3,199,562	\$	3,184,726	\$	3,472,570	\$
72810	Central and Other								
180	Other Salaries & Wages	\$ 83,647	s	222,033	5	222,033	s	102,729	1 Certified; 2 Classified for TSW Grant
103	Total Salary Expense	\$ 83,647	1	222,033	\$	222,033		102,729	
201	Social Security	5,058		13,654		13,654		6,369	6.2% of Gross Salary
	Pensions	7,036		15,830		15,830		7,694	6.36% Certified / 7.49% Classified
206	Life Insurance	120		280		280		120	Life Insurance \$40.08 per Empl
207	Medical Insurance	21,784	_	33,270		33,270		24,000	Increase 1/1/24 (4 mos/8 mos.)
212	Employer Medicare	1,183		3,150	ㄴ	3,150	<u> </u>	1,490	1.45% of Gross Salary
	Total Benefit Expense	\$ 35,181	\$	66,183	\$	66,183	\$	39,673	
									l .
	Total Central & Other	\$ 118,828	\$	288,216	\$	288,216	\$	142,403	
	Total Central & Other Total Support Services	\$ 118,828 \$ 18,015,065		288,216	F	288,216		142,403 21,267,496	
					F			-	
73100	Total Support Services				F			-	
	Total Support Services Non Instructional Services		s		\$		\$	-	
	Total Support Services Non Instructional Services Food Service	\$ 18,015,065	\$		\$		\$	-	
165	Total Support Services Non Instructional Services Food Service Cafeteria Personnel	\$ 18,015,065 \$ 11,038	\$ \$ \$	21,699,124	\$		\$	-	6.2% of Gross Salary of Gross Salary
165 201	Total Support Services Non Instructional Services Food Service Cafeteria Personnel Total Salary Expense	\$ 18,015,065 \$ 11,038 \$ 11,038 684 719	\$ \$ \$	21,699,124	\$	21,171,290	\$	-	6.42% Certified
165 201 204	Total Support Services Non Instructional Services Food Service Cafeteria Personnel Total Salary Expense Social Security Pensions Employer Medicare	\$ 18,015,065 \$ 11,038 \$ 11,038 684 719 160	\$ \$	21,699,124	\$ \$	21,171,290	\$ \$ \$	21,267,496	
201 204 212	Total Support Services Non Instructional Services Food Service Cafeteria Personnel Total Salary Expense Social Security Pensions Employer Medicare Total Benefit Expense	\$ 18,015,065 \$ 11,038 \$ 11,038 684 719	\$ \$	21,699,124	\$	21,171,290	\$	21,267,496	6.42% Certified
201 204 212	Total Support Services Non Instructional Services Food Service Cafeteria Personnel Total Salary Expense Social Security Pensions Employer Medicare Total Benefit Expense Other Charges	\$ 18,015,065 \$ 11,038 \$ 11,038 684 719 160 \$ 1,563	\$ \$ \$	21,699,124 - - - - - - - 8,634	\$ \$	21,171,290 - - - - - - - 8,634	\$ \$ \$	21,267,496	6.42% Certified
201 204 212	Total Support Services Non Instructional Services Food Service Cafeteria Personnel Total Salary Expense Social Security Pensions Employer Medicare Total Benefit Expense	\$ 18,015,065 \$ 11,038 \$ 11,038 684 719 160	\$ \$	21,699,124	\$ \$	21,171,290	\$ \$ \$	21,267,496	6.42% Certified

	Purpose School Fund # 141									
und #14	1									
ccount	Account Description	2022-2	2023	2	2023-2024		2023-2024	202	4-2025	FURTHER EXPLANATION
No.		Actu	ıal		Amended		Estimated	Pr	oposed	
_						-				
73300	Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)									
105	Supervisor/Director	\$	12,074	\$	18,000	\$	18,000	\$	18,000	1 P/T Employee ESP
189	Other Salaries & Wages		261,578		367,389		367,389		365,573	ESP \$180,000 and 4 employees (3 Grant)
	Total Salary Expense	\$	273,652	\$	385,389	\$	385,389	\$	383,573	
	Social Security		15,712		24,948	-	24 948		23,782	6.2% of Gross Salary of Gross Salary
	Pensions		11,696		18,722	Н	18,722		28,730	6.36% Certified / 7.49% Classified
	Life Insurance		120	-	207 26,287		207 26,287		160 24,750	Life Insurance \$40.08 per Empl Increase 1/1/24 (4 mos/8 mos.)
	Medical Insurance Employer Medicare		10,949 3,893		5,835		5.835		5,562	1.45% of Gross Salary
	Pensions - Hybrid Stabilization		3,033		115		115		100	Hybrid Retirement @ 2.87%
211	Total Benefit Expense	s	42,370	\$	76,115	\$	76,115	s	83,083	
307	Communication		554	Ť	700	Ť	700		700	ESP; Campora
	Operating Lease Payments		29,921		21,533		21,533		462	Established
	Printing, Stationary & Forms						-			Established
355	Travel		6,147		35,574		35,574		3,375	Established; Campora
399	Other Contracted Services		355,433		429.743		429,743		64,412	MRT: Lifeline: ESP
	Total Contract Expense	\$	392,055	\$	487,550	\$	487,550	\$	68,949	
499	Other Supplies & Materials		75,520		137,029		137,029		44,608	Campora; ESP; Established; Lifeline
	Total Supply Expense	\$	75,520	\$	137,029	\$	137,029	\$	44,608	
504	Indirect Cost		10,892		18,684		18,684		2,733	Established
	In-Service Staff Development		5,347		18,550		18,550		10,273	Established; Campora
599	Other Charges		77,947		193,848		193,848		34,802	ESP: Campora: Established: Lifeline
	Total Other Expense	\$	94,186	\$	231,083	\$	231,083	\$	47,808	
790	Other Equipment		-						5,000	Esp
799	Other Capital Outlay		5,000		251,066		251,066			
	Total Capital Expense	\$	5,000	\$	251,066	\$	251,066	\$	5,000	
	Total Community Services	\$	882,783	\$	1,568,231	\$	1,568,231	\$	633,021	
116	Early Childhood Education (Preschool Program) Teachers Educational Assistants (Aides)		453,404 176,912	\$	473,359 184,108	\$	473,359 184,108	\$	597,084 224,031	9 Employees 9 Employees
										Pymt for Difference of Health Ins Premium for
	Bonus Payments		3,482		3,874		3,874		3,200	employees covered prior to 06/30/14
	Substitute Teachers (certified)		4,410	_	1,125	_	1,125	_		\$100 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)		13,815		12,500	-	12,500	s		\$80.00 per day for Regular Subs
004	Total Salary Expense	\$	652,023 40,773	>	674,966 40,734	\$	674,966 40,734	3	824,315 51,108	6.2% of Gross Salary of Gross Salary
	Social Security Pensions		58,905	-	58,905	Н	58,905		61,741	6.36% Certified / 7.49% Classified
	Life Insurance		681		681		681		721	Life Insurance \$40.08 per Empl
	Medical Insurance		143,532		143,532		413,532		155,000	Increase 1/1/24 (4 mos/8 mos.)
	Employer Medicare		9,538		9,527		9,528		11,953	1.45% of Gross Salary
	Retirement - Hybrid Stabilization				810		810		3,415	Hybrid Retirement @ 2.87%
	Total Benefit Expense	\$	253,429	\$	254,189	\$	524,190	\$	283,938	
429	Instructional Supplies		1,708		-				-	
499	Other Supplies & Materials		15,211		42,000	_	42,000		11,000	Pre-K Curriculum; Director Funds
	Total Supply Expense	\$	16,919		42,000		42,000		11,000	
	Total Early Childhood Education	\$	922,371	\$	971,155	\$	1,241,157	\$	1,119,253	
	Total Non Instructional Services	\$ 1,	817,755	\$	2,548,020	\$	2,818,022	\$	1,752,274	
	Capital Outlay									
				_						
	Regular Capital Outlay	-		\$	140,000	\$	140,000	\$	•	
304	Architects	\$		Ψ					-	
304	Architects Other Contracted Services		29,952		133,457		133,457			
304 399	Architects Other Contracted Services Total Contract Expense	\$	29,952 29,952		133,457 273,457	\$	273,457	\$		
304 399	Architects Other Contracted Services		29,952		133,457	\$		s	•	FY25 Rock Roof/HVAC Bida Improvements: C
304 399 706	Architects Other Contracted Services Total Contract Expense	\$	29,952 29,952		133,457 273,457	\$	273,457	S	750,000	
304 399 706 707	Architects Other Contracted Services Total Contract Expense Building Construction	\$	29,952 29,952 -		133,457 273,457 450,000	\$	273,457 450,000	\$	750 000	
304 399 706 707 730	Architects Other Contracted Services Total Contract Expense Building Construction Building Improvement	\$	29,952 29,952 - 151,832		133,457 273,457 450,000 92,947 8,915 276,800	\$	273,457 450,000 92,947 8,915 276,800	s	750 ₁ 000	Grant
304 399 706 707 730 790	Architects Other Contracted Services Total Contract Expense Building Construction Building Improvement Vocational Equipment Other Equipment Other Capital Outlay	\$	29,952 29,952 - 151,832 598 - 041,002	\$	133,457 273,457 450,000 92,947 8,915 276,800 870,095		273,457 450,000 92,947 8,915 276,800 870,095			Grant
304 399 706 707 730 790	Architects Other Contracted Services Total Contract Expense Building Construction Building Improvement Vocational Equipment Other Equipment	\$	29,952 29,952 - 151,832 598 -	\$	133,457 273,457 450,000 92,947 8,915 276,800		273,457 450,000 92,947 8,915 276,800		750,000 - 750,000	Proceeds from Sale of Vocational Equipment

	County, TN									FY 2024-2025 BUDGE
Seneral F	Purpose School Fund # 141									
und #14	1									
Account	Account Description		2022-2023		2023-2024		2023-2024		2024-2025	FURTHER EXPLANATION
No.			Actual		Amended	_	Estimated		Proposed	
92130	Principal on Debt			\vdash		-				
02130	Fillicipal on Debt									
620	Debt Service Contribution to Primary Government	\$		\$	173,448		72	\$	174,000	Est. Principal on TRANE Project - Issued FY23
	Total Education Principal on Debt	\$	•	\$	173,448	\$		\$	174,000	
82230	Interest on Debt									
620	Debt Service Contribution to Primary Government	s	_	s	12,072	s		\$	12,108	Est. Interest on TRANE Project - Issued FY23
620	Total Education Interest on Debt	\$	-	5	12,072			\$	12,108	Edi. Wildredt Off Tro Me 1 10 GOT 150 GG 1 7 25
	Total Eddoddon Microst on Bost			Ť	12,012	Ť		Ť		
	Total Expenditures	\$	48,783,946	\$	59,362,566	\$	58,071,428	\$	56,426,480	
00000	OTHER USES	-				-				
	Transfers Out									TRANE EESI Project
		\$	3,621,043	•		\$		\$		Federal Projects & Other Grant Operational
590	Transfer to Other Funds	_				_				rederan rolects & Other Orant Operational
	Total Other Uses	\$	3,621,043	\$	-	\$	-	\$	-	
	Total Expenditures and Other Uses	\$	52,404,989	\$	59,362,566	\$	58,071,428	\$	56,426,480	
	Estimated Beginning Fund Balance July 1	\$	15,361,207	\$	13,438,738	\$	13,438,738	\$	12,573,717	
	Excess of Estimated Revenues & Other Sources Over (Under) Estimated Expend. & Other Uses	\$	(1,707,236)	\$	(1,816,664)	\$	(865,021)	\$	(2,404,574)	
	Adjustment for Encumbrances	\$	(215,233)			\$	_	\$		
	Audit Adjustments	*	(E10,E33)	Ť		*		ř		
	Addit Adjustifierits									
	Estimated Ending Fund Balance June 30	\$	13,438,738	\$	11,622,074	\$	12,573,717	\$	10,169,144	
	Restricted for Education 34555	\$	(983,326)	\$	(982,326)	\$	(982,326)	\$	(982,326)	Estimated
	Restricted for Instruction 34560		(2,392)		(2,392)		(2,392)		(2,392)	
	Restricted for Education 34587 Hybrid Stabilization		(356,194)		(356,194)	_	(356,194)		(356,194)	Estimated
	Committed for Education 34656 (Includes OPEB)		(3,260,983)		(3,260,983)		(3,260,983)		(3,260,983)	Estimated
				_		_				Required Unassigned Fund Baland
	Estimated Unassigned Fund Balance June 30	\$	8,835,844	\$	7,020,181	\$	7,971,824	\$	5,567,251	3% = \$1,692,79
	Total Salary Expense	\$	28,163,082	\$	32,509,932	\$	32,315,360	\$	33,555,294	59.47%
	Total Benefit Expense		8,856,714		10,060,689		9,148,645		10,359,440	18.36%
	Total Contract Expense		4,128,963		5,456,841		5,456,841		5,045,665	8.94%
	Total Supply Expense		3,641,051		3,898,510		3,898,810		3,492,169	6.19%
	Total Other Expense		5,314,948		3,025,190		3,025,890		2,017,554	3.58%
	Total Debt Expense				185,520		-		186,107	0.33%
	Total Capital Expense		2 300 231		4,225,883		4,225,883		1,770,250	3.14%
	Total School General Appropriations	\$	52,404,989	\$	59,362,566	\$	58,071,428	\$	56,426,480	100.00%

	ounty, TN ojects Fund # 142					FY 2024-2025 BU
			<u></u>		W.	
und # 142	Account Description	2022-2023	2023-2024	2023-2024	2024-2025	FURTHER EXPLANANTION
	Account Description					TOTTINE COL ESTIMATOR
No.	Revenues	Actual	Original	Amended	Proposed	
	eral Government					
	eral Through State					**Federal Grants 100% In & Out
	Vocational Education - Basic Grants to States	\$ 185,531	\$ 156,507	\$ 89,501	\$ 89,501	Carl Perkins & C Perkins Reserve
	Title I Grants to Local Education Agencies	1,448,480	1,565,309	2,056,406	1,408,967	Title I-A & Cons Admin
		1,755,160	1,432,082	1,815,133	1,437,505	SPED K-Up
	Special Education - Grants to States Special Education - Preschool Grants	146,788	56,227	67,680	57,506	
	English Language Acquisition Grants	24,133	15,330	23,163	20,321	Title III - ELA
	Eisenhower Professional Development State Grants	321,483	198,072	491,822	194,282	Title II-A
	Covid-19 Grant # 1	321,403	190,012	431,022	154,202	Title II-X
		2,273,118		823,625		
	Covid-19 Grant # B	124,398	25,000	113,000		HQIM Access for All Learning Network
	Covid-19 Grant # D American Rescue Plan Act Grant # 1	2,164,590	25,000	6,214,814		THE IN THOUSE TO THE LEGITING INCOME.
	American Rescue Plan Act Grant # 1 American Rescue Plan Act Grant # 2	28,467	_	14.644		
	American Rescue Plan Act Grant # 2 American Rescue Plan Act Grant # 3	20,467	·	14,044	- :	
		17,565	_	_		
	American Rescue Plan Act Grant # 4 Other Federal Through State	438,119	125,570	449,192	108,786	Title IV
4/590					1	TILLE 1V
	Total Federal Government	\$ 8,927,834	\$ 3,574,098	\$ 12,158,980	\$ 3,316,869	
OOOO Otho	er Sources (non-revenue)					
	Transfer (from General Purpose)	s -	s -	s -	s	Operating Cash flow from GP
49000						Operating Cash new from Or
	Total Other Sources (non-revenue)	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenue & Other Sources	\$ 8,927,834	\$ 3,574,098	\$ 12,158,980	\$ 3,316,869	
stimated	Expenditures					
	Expenditures					
'1000 Instr	ruction					
71000 Instr 71100	ruction Regular Instruction	4 050 500	r 202.426	# 4.070.000	£ 724.750	
71000 Instr 71100 116	ruction Regular Instruction Teachers	\$ 1,258,529			\$ 734,759	
71000 Instr 71100 116	ruction Regular Instruction	\$ 1,258,529 442,795	\$ 802,436 168,168	\$ 1,079,268 623,199	\$ 734,759 151,288	
71000 Instr 71100 116 163	ruction Regular Instruction Teachers Educational Assistants				151,288	Payment for difference of Health Ins Premium for employees covered prior to 06/30/14
71000 Instr 71100 116 163 188	ruction Regular Instruction Teachers Educational Assistants Bonus Payments	442,795 6,504	168,168	623,199 7,836	151,288	Premium for employees covered prior to
71000 Instr 71100 116 163 188 189	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages	442,795	168,168 8,469	7,836 13,000	151,288 5,485	Premium for employees covered prior to
71000 Instr 71100 116 163 188 189 195	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers	6,504 40,000	168,168	7,836 13,000 1,393	151,288	Premium for employees covered prior to
71000 Instr 71100 116 163 188 189 195	Tuction Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers	6,504 40,000 - 1,050	8,469 - -	7,836 13,000 1,393 7,896	151,288 5,485 - -	Premium for employees covered prior to
1000 Instr 71100 116 163 188 189 195 198	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense	6,504 40,000 - 1,050 \$ 1,748,878	8,469 - - - - \$ 979,073	7,836 13,000 1,393 7,896 \$ 1,732,592	5,485 - - - \$ 891,532	Premium for employees covered prior to 06/30/14
71000 Instr 71100 116 163 188 189 195 198	Tuction Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security	6,504 40,000 - 1,050 \$ 1,748,878 110,464	8,469	7,836 13,000 1,393 7,896 \$ 1,732,592	5,485 - - - \$ 891,532 59,251	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary
71000 Instr 71100 116 163 188 189 195 198 201 204	Tuction Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions	6,504 40,000 - 1,050 \$ 1,748,878 110,464 158,181	\$ 979,073 60,703 68,777	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881	5,485 \$ 891,532 59,251 76,260	Premium for employees covered prior to 06/30/14
71000 Instr 71100 116 163 188 189 195 198 201 204 206	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance	6,504 40,000 - 1,050 \$ 1,748,878 110,464 158,181 2,359	\$ 979,073 60,703 68,777 882	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345	5,485 \$ 891,532 59,251 76,260 762	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance	442,795 6,504 40,000 1,050 1,748,878 110,464 158,181 2,359 352,623	\$ 979,073 60,703 68,777 882 187,234	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345 341,429	5,485	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability	6,504 40,000 - 1,050 \$ 1,748,878 110,464 158,181 2,359	\$ 979,073 60,703 68,777 882	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345	5,485 \$ 891,532 59,251 76,260 762	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization	442,795 6,504 40,000 - 1,050 \$ 1,748,878 110,464 158,181 2,359 352,623 27,327	\$,469 - - \$ 979,073 60,777 882 187,234 14,197	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345 341,429 24,890	5,485	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense	442,795 6,504 40,000 1,050 1,748,878 110,464 158,181 2,359 352,623	\$ 979,073 60,703 68,777 882 187,234 14,197	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345 341,429 24,890	5,485	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services	442,795 6,504 40,000 - 1,050 \$ 1,748,878 110,464 158,181 2,359 352,623 27,327 - \$ 650,954	\$,469 - \$ 979,073 60,777 882 187,234 14,197 - \$ 331,792	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345 341,429 24,890 \$ 595,010	5,485	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212 217	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Benefit Expense	442,795 6,504 40,000 1,050 1,748,878 110,464 158,181 2,359 352,623 27,327 - \$ 650,954	8,469 \$ 979,073 60,703 68,777 882 187,234 14,197 - \$ 331,792 -	7,836 13,000 1,393 7,896 1,732,592 106,465 119,881 2,345 341,429 24,890 - \$ 595,010	5,485 5,485 - \$ 891,532 59,251 76,260 762 157,402 13,962 - \$ 307,636	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212 217 399	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Benefit Expense Instructional Supplies & Materials	442,795 6,504 40,000 1,050 1,748,878 110,464 158,181 2,359 352,623 27,327 - \$ 650,954 \$ - 226,113	\$,469 - \$ 979,073 60,777 882 187,234 14,197 - \$ 331,792	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345 341,429 24,890 \$ 595,010	5,485	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 217 399 429	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Instructional Supplies & Materials Textbooks	442,795 6,504 40,000 1,050 1,748,878 110,464 158,181 2,359 352,623 27,327 - \$ 650,954 - \$ 226,113 26,328	\$,469 - \$ 979,073 60,703 68,777 882 187,234 14,197 - \$ 331,792 - \$ -	7,836 13,000 1,393 7,896 1,732,592 106,465 119,881 2,345 341,429 24,890 \$ 595,010 \$ 271,868	5,485 5,485 - \$ 891,532 59,251 76,260 762 157,402 13,962 - \$ 307,636 - \$ -	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 217 399 429	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Instructional Supplies & Materials Textbooks Other Supplies & Materials	442,795 6,504 40,000 1,050 1,748,878 110,464 158,181 2,359 352,623 27,327 \$ 650,954 - \$ 226,113 26,328 25,490	\$ 979,073 60,703 68,777 8823 187,234 14,197 - \$ 331,792 - \$ - \$ 110,865	7,836 13,000 1,393 7,896 1,732,592 106,465 119,881 2,345 341,429 24,890 5595,010	5,485 5,485 891,532 59,251 76,260 762 157,402 13,962 \$ 307,636 - \$ 12,930	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212 217 399 429 449	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Instructional Supplies & Materials Textbooks Other Supplies & Materials Total Supply Expense	\$ 650,954 \$ 226,113 26,328 27,931	\$ 979,073 60,703 68,777 8823 187,234 14,197 - \$ 331,792 - \$ - \$ 110,865	7,836 13,000 1,393 7,896 1,732,592 106,465 119,881 2,345 341,429 24,890 5595,010 - \$ 271,868 14,654 \$ 286,522	5,485 5,485 891,532 59,251 76,260 762 157,402 13,962 \$ 307,636 - \$ 12,930	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212 217 399 429 449	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Total Benefit Expense Instructional Supplies & Materials Textbooks Other Supplies & Materials Total Supply Expense Regular Instruction Equipment	\$ 650,954 \$ 226,113 26,328 277,931 171,535	\$ 979,073 60,703 68,777 882 187,234 14,197 - \$ 331,792 - \$ - \$ 110,865 - 5,822 \$ 116,687	7,836 13,000 1,393 7,896 \$ 1,732,592 106,465 119,881 2,345 341,429 24,890 \$ 595,010 \$	5,485 5,485 891,532 59,251 76,260 762 157,402 13,962 \$ 307,636 \$ 12,930 \$ 12,930	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)
1000 Instr 71100 116 163 188 189 195 198 201 204 206 207 212 217 399 429 449	Regular Instruction Teachers Educational Assistants Bonus Payments Other Salaries & Wages Certified Substitute Teachers Non-Certified Substitute Teachers Total Salary Expense Social Security Pensions Life Insurance Medical Insurance Employer Medicare Liability Pensions - Hybrid Stabilization Total Benefit Expense Other Contracted Services Instructional Supplies & Materials Textbooks Other Supplies & Materials Total Supply Expense	\$ 650,954 \$ 226,113 26,328 27,931	\$ 979,073 60,703 68,777 882 187,234 14,197 - \$ 331,792 - \$ - \$ 110,865 - 5,822 \$ 116,687	7,836 13,000 1,393 7,896 1,732,592 106,465 119,881 2,345 341,429 24,890 5595,010 - \$ 271,868 14,654 \$ 286,522	5,485 5,485 891,532 59,251 76,260 762 157,402 13,962 \$ 307,636 \$ 12,930 \$ 12,930	Premium for employees covered prior to 06/30/14 6.2% of Gross Salary 6.36% Certified / 7.49% Classified Increase 1/1/25 (4 mos/6 mos)

egeral Pro	ounty, TN						FY 2024-2025 BU
	ojects Fund # 142						
und # 142			Ì				
Account	Account Description	2022-2023	2023-2024		2023-2024	2024-2025	FURTHER EXPLANANTION
No.	A*-	Actual	Original		Amended	Proposed	
	Special Education Program	Actual	Original	-1	Amenaca	Порозса	
	Teachers	s -	\$ 30,	36 5	§ 43,286	\$ 43,105	
		522,719	701,		702,739	684 680	
	Educational Assistants		18,	_	22,025	23,310	
	Speech Pathologist	17,575	10,	12		23,310	
	Other Salaries & Wages	25,417	!	-	131,200		
198	Non-Certified Substitute Teachers			00	600	-	
	Total Salary Expense	\$ 565,711	\$ 750,	65	899,851	\$ 751,095	
201	Social Security	33,261	46,	16	51,928	43,896	6.2% of Gross Salary
204	Pensions	45,047	64,	20	73,395	53,029	6.36% Certified / 7.49% Classified
206	Life Insurance	1,124	1,3	43	1,243	1,541	
207	Medical Insurance	143,854	169,	93	172,668	172,668	Increase 1/1/25 (4 mos/6 mos)
212	Employer Medicare Liability	7,779	10,8	79	12,891	10,891	1.45% of Gross Salary
	Total Benefit Expense	\$ 231,065	\$ 292,	51 \$	312,125	\$ 282,025	
336	Maintenance & Repair - Equipment	9.950	13,5		13,929	1	
000	Total Contract Expense	\$ 9,950		29 \$		s 1	
420	Instructional Supplies & Materials	169,340	43,4	_	188,477	12,710	
	Other Supplies & Materials	88.850		00	30,256	4,001	
499		\$ 258,190	-	77 1			
	Total Supply Expense			-	-		
599	Other Charges	1,809	0	50	5,050	3,000	
	Total Other Charges		0-	50 1		\$ 3,000	
725	Special Education Equipment	235,039		00	70,501	6,068	
	Total Capital Expense	\$ 235,039	\$ 4,0	00 1	70,501	\$ 6,068	
	Total Special Education Program	\$ 1,301,764	\$ 1,118,	72	1,520,188	\$ 1,058,900	
				_			
71300	Career & Technical Education Program						
189	Other Salaries & Wages	\$ -	\$ 6,0	00 \$	5 -	\$	
	Total Salary Expense	\$ -	\$ 6,0	00 \$	-	\$ -	
336	Maintenance & Repair - Equipment	\$ 1,626	\$ 2,5	00 \$	Б -	\$ -	
	Total Contracted Expense	\$ 1,626		00 1		\$ -	
420	Instructional Supplies & Materials	\$ 9,224		30 8		\$ 12,000	
		₽ 5,224	Ψ 25,	30 4	11,410	10,240	
	Software	4.450		00	1,791	2,500	
499	Other Supplies & Materials	1,158	-	00			
	Total Supply Expense	\$ 10,382		30 \$			
730	Vocational Instruction Equipment	\$ 78,498	79.3		110,492	46,425	
	Total Capital Expense	\$ 78,498	\$ 79,	12 1	110,492	\$ 46,425	
	Total Vocational Education Program	\$ 90,506	\$ 113,	42 1	123,696	\$ 71,165	
2000 6	Participa			1			
	port Services Health Services			\rightarrow			
			-				
		E 004	e e		21	0	
312	Contracts w/Private Agencies	\$ 55,891		- 8		\$ -	
	Total Contract Expense	\$ 55,891		- 1		\$ -	
413	Total Contract Expense Drugs & Medical Supplies	\$ 55,891 12,242					
413	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials	\$ 55,891 12,242 7,244	\$	- 1 		\$ - -	
413	Total Contract Expense Drugs & Medical Supplies	\$ 55,891 12,242 7,244 \$ 19,486	\$	- 1		\$ -	
413 499	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials	\$ 55,891 12,242 7,244	\$	- 1 		\$ - -	
413 499 524	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense	\$ 55,891 12,242 7,244 \$ 19,486 2,396	\$	- 1	-	\$ - - \$ -	
413 499 524	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development	\$ 55,891 12,242 7,244 \$ 19,486	\$	- 1	-	\$ - -	
413 499 524 599	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges	\$ 55,891 12,242 7,244 \$ 19,486 2,396	\$	- 1	-	\$ - - \$ -	
413 499 524 599 735	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense	\$ 55,891 12,242 7,244 \$ 19,486 2,396 - \$ 2,396	\$	- 1	-	\$ - - \$ -	
413 499 524 599 735	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment	\$ 55,891 12,242 7,244 \$ 19,486 2,396 - \$ 2,396 83,242	\$	- 1	Б - - - -	\$ - - \$ -	
413 499 524 599 735 790	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment	\$ 55,891 12,242 7,244 \$ 19,486 2,396 - \$ 2,396 83,242 99,007	\$ \$	- 1		\$ - \$ - \$ - \$ -	
413 499 524 599 735 790	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense	\$ 55,891 12,242 7,244 \$ 19,486 2,396 	\$ \$	- 1		\$ - - \$ - - \$ - \$ -	
413 499 524 599 735 790	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support	\$ 55,891 12,242 7,244 \$ 19,486 2,396 	\$ \$ \$ \$ \$ \$ \$	- 1		\$ - - \$ - - \$ - \$ -	
413 499 524 599 735 790 72130 124	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel	\$ 55,891 12,242 7,244 \$ 19,486 2,396 \$ 2,396 83,242 99,007 \$ 182,249 \$ 260,022	\$ \$ \$ \$ \$			\$ - \$ - \$ - \$ - \$ - \$ -	
413 499 524 599 735 790 72130 124 146	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel Bus Drivers	\$ 55,891 12,242 7,244 \$ 19,486 2,396 	\$ \$ \$ \$	- 1 - 1 - 1 - 1 - 1		\$ - \$ - \$ - \$ - \$ - \$ -	
413 499 524 599 735 790 72130 124 146 188	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel Bus Drivers Bonus Payments	\$ 55,891 12,242 7,244 \$ 19,486 2,396 - \$ 2,396 83,242 99,007 \$ 182,249 \$ 260,022 \$ 33,225 775	\$ \$ \$ \$	- 4 - 4 - 4 - 4 - 4 - 4 - 4	5 - 520	\$ - \$ - \$ - \$ - \$ - \$ -	
413 499 524 599 735 790 72130 124 146 188	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel Bus Drivers Bonus Payments Other Salaries & Wages	\$ 55,891 12,242 7,244 \$ 19,486 2,396 \$ 2,396 83,242 99,007 \$ 182,249 \$ 260,022 \$ 33,225 775	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 9 9 - 9 9 - 9 9 9 9 9 9 9 9 9 9 9 9 9	5 - 143.188	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	
413 499 524 599 735 790 72130 124 146 188 189	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel Bus Drivers Bonus Payments Other Salaries & Wages Total Salary Expense	\$ 55,891 12,242 7,244 \$ 19,486 2,396 \$ 2,396 83,242 99,007 \$ 182,249 \$ 260,022 \$ 33,225 775 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	520 143.188	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	6 2W of Crops School
413 499 524 599 735 790 72130 124 146 188 189	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel Bus Drivers Bonus Payments Other Salaries & Wages Total Salary Expense Social Security	\$ 55,891 12,242 7,244 \$ 19,486 2,396 \$ 2,396 83,242 99,007 \$ 182,249 \$ 260,022 \$ 33,225 775 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 9 9 - 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	520 143,188 143,708 9,238	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	6.2% of Gross Salary
413 499 524 599 735 790 72130 124 146 188 189 201	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel Bus Drivers Bonus Payments Other Salaries & Wages Total Salary Expense Social Security Pensions	\$ 55,891 12,242 7,244 \$ 19,486 2,396 8 2,396 83,242 99,007 \$ 182,249 \$ 260,022 \$ 33,225 775 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 9 9 - 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	520 143,188 143,708 9,238 7,587	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	6.2% of Gross Salary 6.36% Certified / 7.49% Classified
413 499 524 599 735 790 72130 124 146 188 189 201 204 206	Total Contract Expense Drugs & Medical Supplies Other Supplies and Materials Total Supply Expense In-Service Staff Development Other Charges Total Other Expense Health Equipment Other Equipment Total Capital Expense Total Health Services Other Student Support Psychological Personnel Bus Drivers Bonus Payments Other Salaries & Wages Total Salary Expense Social Security	\$ 55,891 12,242 7,244 \$ 19,486 2,396 \$ 2,396 83,242 99,007 \$ 182,249 \$ 260,022 \$ 33,225 775 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4	520 143,188 143,708 9,238	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	

	ounty, TN		+				-		FY 2024-2025 BUD
deral Pro	ojects Fund # 142								
ınd # 142			Т		Î				
ccount	Account Description	2022-2023		2023-2024		2023-2024		2024-2025	FURTHER EXPLANANTION
No.		Actual		Original		Amended		Proposed	
140.	Total Benefit Expense	\$ 26,70	9 \$		\$	36,273	\$	19,405	
355	Travel	16,37	_	22,751	Ť	17,167	Ė	1,000	
	Other Contracted Services	21,81	_	5,500		121,884		-	
399	Total Contract Expense	\$ 38,18			\$	139,051	\$	1,000	
400	Other Supplies & Materials	61,19	_	37,754	ř	53,071	Ť	39,733	
499	Total Supply Expense	\$ 61,19			\$	53,071	\$	39,733	
E24	In-Service Staff Development	8,28	-	19,600	Ť	3,220	Ť	1,000	
		19.85	- 11	2.685		203.966		77,648	
599	Other Charges Total Other Expense	\$ 28,13			\$	207,186		78.648	
700		3.93	_	1,860	ř	201,100	Ť	10,0-10	
790	Other Equipment	\$ 3,93	_		\$		s		
	Total Capital Expense	3,93	0 3	1,000	1		٠		
	Total Other Student Support	\$ 247,00	4 \$	185,413	\$	579,288	\$	202,571	
72210	Regular Instruction Program		1						
	Supervisor / Director	\$ 47,67	0 \$	96,719	\$	96,719	\$	97,000	
100	Coper visor i Birocco.	,	-		Ť		Ė		Payment for difference of Health Ins
									Premium for employees covered prior to
188	Bonus Payments	2,42	0	1,694		847		873	06/30/14
	Other Salaries & Wages	582,82	6	141,459		550,292		126,721	
	Total Salary Expense	\$ 632,91	6 \$	239,872	\$	647,858	\$	224,594	
201	Social Security	19,14	6	18,461		40,369		18,787	6.2% of Gross Salary
	Pensions	28,12	8	20,429		45,292		23,182	6.36% Certified / 7.49% Classified
206	Life Insurance	18	0	156		156		156	
	Medical Insurance	47,13	7	39,348		46,764		27,709	Increase 1/1/25 (4 mos/6 mos)
	Employer Medicare Liability	4,78	_	4,314		9,433		4,390	1.45% of Gross Salary
	Retirement - Hybrid Stabilization		-	_		51		-	
	Total Benefit Expense	\$ 99,37	9 \$	82,709	\$	142,065	\$	74,224	
355	Travel	3,78	7	4,000		6,000		3,800	
	Other Contracted Services	185.00	-			283,750			
	Total Contract Expense	\$ 188,78	_	4,000	\$	289,750	\$	3,800	
420	Instructional Supplies	51,62			Ė	65,712		_	
	Library Books	2,09	_			-			
	Other Supplies & Materials	15,23	-			7.530		1,200	
455	Total Supply Expense	\$ 68,94			\$	73,242	5	1,200	
E24	In-Service Staff Development	50,94		7.001	Ť	374,147	Ť	26,706	
524	Total Other Expense	\$ 50,94			\$	374,147	\$	26,706	
	Total Other Expense	00,01	<u> </u>	.,,,,,	Ť	***************************************	Ť		
	Total Regular Instruction Program	\$ 1,040,96	7 s	333,581	s	1,527,062	\$	330,524	
			T						
72220	Special Education Program								
	Medical Personnel	\$ 3,09	9 \$	<u> </u>	\$		\$		
	Clerical Personnel	40,80		45,533		47,966		40,131	
	Instructional Coaches			_				73,050	
.,,									Payment for difference of Health Ins
			.			4 == 4			Premium for employees covered prior to
188	Bonus Payments	80	4	1,504	-	1,504	-	-	06/30/14
189	Other Salaries & Wages	30,06	7	5,000		39,008	_	35,000	
	Total Salary Expense	\$ 74,77	3 \$	52,037	\$	88,478	\$	148,181	

	ounty, TN			+	_		FY 2024-2025 BUI
uerai Pro	ojects Fund # 142						Ų.
und # 142				Г			
Account	Account Description	2022-2023	2023-2024		2023-2024	2024-2025	FURTHER EXPLANANTION
No.		Actual	Original		Amended	Proposed	
	Social Security	4,116	3,133	T	3,966	9,187	6.2% of Gross Salary
	Pensions	5,404	4,391		5,397	10,521	6.36% Certified / 7.49% Classified
	Life Insurance	43	120	T	120	120	
	Medical Insurance	7,232	15,500	-	13,067	14,000	Increase 1/1/25 (4 mos/6 mos)
	Employer Medicare Liability	1,066	733	-	1,131	2,149	1.45% of Gross Salary
212	Total Benefit Expense		\$ 23,877	-	23,681		
212	Contracts W/Private Agencies	2,096	30,000	-	7,000	3,200	
		24.269	15,000	1	25,000	15,000	
	Evaluation Testing	723	1,100	1	1,100	1,100	
300	Travel	\$ 27,088	\$ 46,100	-	33,100		
400	Total Contract Expense			-	31,500	6,372	
499	Other Supplies & Materials	47,659	6,500 \$ 6,500				
	Total Supply Expense	\$ 47,659		1			
	In-Service Staff Development	12,996	12,000	1	28,597	4,672	
599	Other Charges	77,746	72,456	-0-	123,363	32,322	
	Total Other Expense	\$ 90,742	\$ 84,456	1-			
790	Other Equipment	274,550	3,388	7/-	32,472	1,001	
	Total Capital Expense	\$ 274,550	\$ 3,388	\$	32,472	\$ 1,001	
	Total Special Education Program	\$ 532,673	\$ 216,359	\$	361,191	\$ 247,825	
=000				F			
72230	Career & Technical Education Program			Ͱ			
524	In-Service Staff Development	\$ 4,279	\$ -	\$	3,738	\$ 5,000	
	Total Other Expense	\$ 4,279	\$ -	\$	3,738	\$ 5,000	1
	Total Career & Technical Education Program	\$ 4,279	\$ -	\$	3,738	\$ 5,000	
	-			Г			
72610	Operation of Plant			Г			
	Maintenance & Repair Services - Equipment	\$ 32,584	\$ -	\$	-	\$ -	
	Other Contracted Services	1,793,136		Ė	706,864		
038	Total Contract Expense	\$ 1,825,720	s -	\$	706,864	s -	
400	Other Supplies & Materials	1,020,720	'	Ť	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	
499	Total Supply Expense	\$ -	s -	\$		\$ -	
500		27,239	-	۳	63,566	-	
599	Other Charges		\$ -	\$	63,566	e	
	Total Other Expense			┩	65,500		
720	Plant Operation Equipment	100,000		١.		s -	-
	Total Capital Expense	\$ 100,000	\$ -	\$			
	Total Operation of Plant	\$ 1,952,959	\$ -	\$	770,430	\$ -	
				L			
	Maintenance of Plant				0.705	.	
189	Other Salaries & Wages	\$ 46,191	\$ -	\$	8,795		
004	Total Salary Expense	\$ 46,191	\$ -	\$	8,795 545	\$ -	6.2% of Gross Salary
	Social Security Pensions	2,860 3,735		╁	599		6.36% Certified / 7.49% Classified
	Employer Medicare Liability	669			128		1.45% of Gross Salary
212	Total Benefit Expense		\$ -	\$	1,272	s -	1.40% of Gress culary
338	Maintenance & Repair Services - Vehicles	62,641	· .	Ť	18,000	<u> </u>	
500	Total Contract Expense		\$ -	\$	18,000	\$ -	
599	Other Charges				4,626		
	Total Other Expense	\$ -	\$ -	\$	4,626	\$ -	
	Total Maintenance of Plant	\$ 116,096	\$ -	\$	32,693	s -	
	Total maintenance of Flant	. 10,030		Ť	32,000		
72710	Transportation						
	Bus Drivers	\$ -	\$ 300	\$		\$ 500	
	Other Salaries & Wages	118,389	115,931		116,931	127,805	Bus Drivers
	Total Salary Expense	\$ 118,389		\$	116,931		
201		6,910	7,188		7,188	8,307	6.2% of Gross Salary
	Social Security		9,274		9,274	9,074	6.36% Certified / 7.49% Classified
	Pensions	9,471				246	0.0076 Octaniou / 1.4376 Otassineu
	Life Insurance	220	246	1	246		Ingrance 1/1/DE // mas/C
	Medical Insurance	50,828	44,258	1	43,258	41,000	Increase 1/1/25 (4 mos/6 mos)
212	Employer Medicare Liability	1,616	1,681		1,681	1,853	1.45% of Gross Salary
	Total Benefit Expense	\$ 69,045	\$ 62,648	\$	61,648	\$ 60,481	
425	Gasoline		-	-	1,644		
	Total Supply Expense	s -	\$ -	\$	1,644	\$ -	
720	Transportation Equipment	126,834			_		
129	Total Capital Expense			\$		\$ -	
	The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon			-11-	400.000		
	Total Transportation	\$ 314,268	\$ 178,879	1 2	180,223	\$ 188,786	

Franklin C	ounty, TN									FY 2024-2025 BUDGE
Federal Pr	ojects Fund # 142									
				1				-		
Fund # 142		١.	2022-2023	-	2023-2024	-	2023-2024	-	2024-2025	FURTHER EXPLANANTION
	Account Description	-		-		-				TORTHER EXICATION
No.			Actual	_	Original	ļ	Amended	_	Proposed	
				-		-		-		
	Regular Capital Outlay	-		ļ.,				-		
304	Architects	\$	100,000	-		\$		-		
	Total Contract Expense		100,000	\$		\$	40.470	\$	-	
	Building Construction	\$	-	\$		\$	46,176	\$		
	Building Improvements	-	-	-		-	4,445,133	-		
799	Other Capital Outlay	_	61,090	_		-				
	Total Other Expense	\$	61,090	\$	-	\$	4,491,309	\$	-	
	Total Regular Capital Outlay	\$	161,090	\$	_	\$	4,491,309	\$	~	
		<u> </u>		Ė						
ggnnn	Transfers Out									
33000	Transfers out			1						School General Fund Permanent Transfer
99100-590	Transfers to Other Funds	\$	-	\$		\$		\$	- 2	Required by Comptroller 2009
	Total Transfers Out	\$	-	\$	-	\$	-	\$	-	
	Total Expenditures Federal Programs	\$	8,870,926	\$	3,574,098	\$	12,220,326	\$	3,316,869	
	Excess of Estimated Revenues Over (Under)									
	Estimated Expenditures	\$	56,908	5	_	\$	(61,346)	s	0	
	Estillated Experiences	-	00,000	Ť		Ť	(0.10.10)	Ť		
	Estimated Beginning Fund Balance 7/1	\$	1,114,438	\$	1,114,438	\$	1,171,346	s	1,110,000	Fund Balance Policy N
	Estimated Deginning I and Dalance 171	_	1,114,400	Ť	1,114,400	Ť	1,17 1,010	Ť	1,1.10,000	,
	Estimated Ending Fund Balance 6/30 - Prior	\$	1,171,346	\$	1,114,438	\$	1,110,000	\$	1,110,000	
	Bushleted for Forderal Bushlete 440 70000	\$	(1,100,000)		(1,100,000)		(1,100,000)		(1,100,000)	
	Restricted for Federal Projects 142-70000	a -	(1,100,000)	3	(1,100,000)	*	(1,100,000)	*	(1,100,000)	
	Estimated Ending Fund Balance 6/30 - Spendable	\$	71,346	\$	14,438	\$	10,000	\$	10,000	Grants 100
		•	0.075.000	•	0.045.000	•	2.620.042	\$	2 207 402	66.55%
	Total Salary Expense	\$	3,275,696	Þ	2,215,936	\$	3,638,213	D.	2,207,492	23.51%
	Total Benefit Expense		1,102,277	-	816,982		1,172,074		779,748	0.73%
	Total Contract Expense		2,309,890		94,780	-	1,200,693	-	24,101	
	Total Supply Expense		743,789	-	239,048	-	677,916		101,686	3.07%
	Total Other Expense		205,541	-	118,792	-	810,273		150,348	4.53%
	Total Capital Expense		1,233,733	-	88,560	-	4,721,158		53,494	1.61%
	Total School Federal Projects Appropriations	\$	8,870,926	\$	3,574,098	\$	12,220,326	\$	3,316,869	100.00%

ranklin Co	ounty, TN								FY 2024-2025 BUDG
	d School Cafeteria Fund # 143								
und # 143			1						
	Account Description	2022-2023		2023-2024	1	2023-2024	2	024-2025	FURTHER EXPLANANTION
No.	•	Actual	1	Original		Estimated		Proposed	
stimated	Revenues	Actual	1	Original		Lotimatoa			
			1						
3500 Educ	cation Charges for Current Services								
43521	Lunch Payments - Children	\$ 285,703	\$	347,472	\$	347,472	\$	22,746	
43522	Lunch Payments - Adults	41,037		48,000		48,000		38,392	
43525	A La Carte Sales	246,198		285,000	ļ	285,000		175,454	
	Total Education Charges for Current Services	\$ 572,938	\$	680,472	\$	680,472	\$	236,592	
			1		-		-		
	er Local Revenues		-		-				
	urring Items	\$ 71,153		28,455	e	28,455	\$	52,541	
	Investment Income Rebates	14,413		32,000	Ψ	32,000	Ψ	02,041	
	Miscellaneous Refunds	1,140		32,000		32,000			
44170	Total Other Local Revenues	\$ 86,706	_	60,455	\$	60,455	\$	52,541	
			Ť	,	Ĺ				
6000 State	e of Tennessee								
	e Education Funds								
46520	School Food Service	\$ 28,045	\$		\$		S		
	Total State of Tennessee	\$ 28,045	\$		\$		\$		
							_		
7000 Fede	eral Government		1				_		
7100 Fede	eral Through State		-				_		
	USDA School Lunch Program	\$ 1,850,041		2,061,835	\$	2,061,835	\$	2,227,826	
	USDA - Commodities	293,285		264,720	-	264,720	-	270,438	
	USDA - Breakfast	835,840		882,000	-	882,000	-	1,323,712	
47114	USDA - Other (FFV & Other Grants)	255,187		110,600	-	110,600		145,373	
	Total Federal Government	\$ 3,234,353	\$	3,319,155	\$	3,319,155	\$	3,967,349	
49000	Other Governments & Citizens Group		1						
	Donations a Citizens Group	\$ 5,611	\$		\$		s	_	
40010	Total Other Governments & Citizens Group	\$ 5,611			\$		\$		
	Total Other Coton Michigan Cotal	•,•	Ť						
			╁		-				
	Total Estimated Revenue & Other Sources	\$ 3,927,653	\$	4,060,082	\$	4,060,082	\$	4,256,482	
							0		
stimated i	Expenditures				_		_		
	Food Service Expenditures						ļ		
105	Supervisor/Director	\$ 54,366	\$	67,171	\$	67,171	\$		1 Employee
162	Clerical Personnel	26,735		29,403	-	29,403	_	39,558	1 Employee
165	Cafeteria Personnel	917,223	1	1,183,455		1,183,455	-	1,352,211	
188	Bonus Payments (Perfect Attend Incent)	260		450	_	450	_	-	
189	Other Salaries & Wages (Subs)	29,127		36,000	_	36,000	-	46,000	
196	In-Service Training (Perfect Attend Incent)	4,650		4,800		4,800	-	5,600	
	Total Salary Expense	\$ 1,032,361	1	1,321,279	\$	1,321,279	\$	1,521,369	
201	Social Security	59,631	1	81,925	-	81,925	-	94,262	6.2% of Gross Salary
204	Pensions	73,582		99,240		99,240		96,007	
206	Life Insurance	1,787		1,556		1,556		1,490	
	Medical Insurance	261,801		265,551		265,551		243,421	
	Employer Medicare Liability	14,398		19,160		19,160		22,045	1,45% of Gross Salary
212		444 400	S	467,433	\$	467,433	\$	457,225	
212	Total Benefit Expense	\$ 411,199	1						
	Total Benefit Expense Maintenance & Repair Services - Equipment	10,218		20,000		20,000		15,000	
336				20,000 400		400		450	
336 355 359	Maintenance & Repair Services - Equipment	10,218							

Fund # 143				1				_		
Account	Account Description	20	22-2023	-	2023-2024	-	2023-2024	2	024-2025	FURTHER EXPLANANTION
No.			Actual		Original		Estimated	F	Proposed	
422	Food Supplies		1,583,396		1,800,000		1,800,000		1,800,000	
425	Gasoline		535		600		600		1,000	
435	Office Supplies		1,079		1,000		1,000		1,000	
469	USDA - Commodities		293,285		264,720		264,720		270,438	
499	Other Supplies & Materials		11,336		10,000		10,000		10,000	
	Total Supply Expense	\$	1,889,631	\$	2,076,320	\$	2,076,320	\$	2,082,438	
524	In-Service/Staff Development		21,008		28,000		28,000		28,000	
599	Other Charges		10,746		12,000		12,000		14,000	
	Total Other Expense	\$	31,754	\$	40,000	\$	40,000	\$	42,000	
710	Food Service Equipment		119,781		70,000		70,000		70,000	
	Total Capital Expense	\$	119,781	\$	70,000	\$	70,000	\$	70,000	
	Total Expenditures Food Services	\$	3,553,323	\$	4,060,082	\$	4,060,082	\$	4,256,482	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$	374,330	\$	0	\$	-	\$		
	Estimated Beginning Fund Balance 7/1	\$	5,354,808	\$	5,645,477	\$	5,807,383	\$	5,807,383	
	Adjustment for Encumbrances	\$	78,245	\$		\$	-	\$	-	
	Adjustment for Reserves									Fund Balance Policy 5
	Estimated Ending Fund Balance 6/30	\$	5,807,383	\$	5,645,477	\$	5,807,383	\$	5,807,383	= \$212,82
	Total Salary Expense	\$	1,032,361	\$	1,321,279	\$	1,321,279	\$	1,521,369	35.74%
	Total Benefit Expense		411,199	Ė	467,433		467,433		457,225	10.74%
	Total Contract Expense		68,597		85,050		85,050		83,450	1.96%
	Total Supply Expense		1,889,631		2,076,320		2,076,320		2,082,438	48.92%
	Total Other Expense		31,754		40,000		40,000		42,000	0.99%
	Total Capital Expense		119,781		70,000		70,000		70,000	1.64%
	Total School Cafeteria Appropriations	\$	3,553,323	\$	4,060,082	\$	4,060,082	\$	4,256,482	100.00%

	ebt Service Fund # 151	1		1						
und #151 Account	Account Description	202	22-2023		2023-2024		2023-2024		2024-2025	
No.			Actual		Amended		Estimated		Proposed	
CTHATE	D REVENUES	-				\vdash		-		
	LOCAL TAXES									
	County Property Taxes									
	Current Property Taxes	\$	2,689,986	\$	1,761,042	\$	1,751,000	\$	944,151	Represents \$0.057
	Trustee's Collection - Prior Year		47,499		50,000		47,500		50,000	
	Trustee's Collection - Bankruptcy	-	31 44.676	-	75 55,000		100 44,920	-	45,000	
	Clerk & Master Collections - Prior Year Interest and Penalty		9,302		9,200		10,260		12,000	
	Payments in Lieu of Taxes - TVA		910		910		620		650	
	Payments in Lieu of Taxes - Local Utilities		9,212		9,500		7,280	_	7,500	Nices at Lieu of Tourier Education
	Payments in Lieu of Taxes - Others COUNTY LOCAL OPTION TAXES	-	1,047,814		1,168,916	\vdash	1,174,000	-	1,174,000	Nissan In Lieu of Tax for Education
	Local Option Sales Tax		1,743,941		1,700,905		1,698,000		1,698,000	For Education
40250	Litigation Tax General		64,539		70,000		71,650		71,700	
	STATUTORY LOCAL TAXES			-	10.105		40.405		40.405	
40320	Bank Excise Tax	 	19,617	-	13,425		13,425		13,425	
	TOTAL LOCAL TAXES	\$	5,677,527	\$	4,838,972	-	4,818,755	2	4,016,526	
41000	LICENSES AND PERMITS									
	Cable TV Franchise		14,221		13,000		12,035		12,035	
	TOTAL LICENSES AND PERMITS	\$	14,221	\$	13,000	\$	12,035	\$	12,035	
44000	OTHER LOCAL REVENUES									
44100	Recurring Items									
44110	Investment Income	\$	1,007,161	\$	1,505,000	\$	1,508,000		1,400,000	
	TOTAL OTHER LOCAL REVENUES	\$	1,007,161	\$	1,505,000	\$	1,508,000	\$	1,400,000	
48000	OTHER GOVERNMENTS & CITIZENS									
48100	OTHER GOVERNMENTS									
48130	Contributions	\$	-	\$		\$		\$	185,520	School Fund for EESI Project
		\$		\$		\$		\$	185,520	
	TOTAL ESTIMATED REVENUES	\$	6,698,909	\$	6,356,972	\$	6,338,790	\$	5,614,081	
STIMATE	D OTHER SOURCES									Solid Waste Fund Interfund Note \$750K
	Transfers In	5	120,000	\$	875,000	\$	875,000	\$	125,000	Jail Courthouse Fund \$125K
	Total Estimated Other Sources	5	120,000	\$	875,000	\$	875,000	\$	125,000	
	Total Estimated Other Sources	4	120,000	Φ	075,000	Ť	010,000	_	120,000	
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	\$	6,818,909	\$	7,231,972	\$	7,213,790	\$	5,739,081	
CTIMATE	D EXPENDITURES	-		-						
	Principal on Debt									
	General Government									
	Principal on Bonds	\$	1,485,000	\$	1,270,000	\$	1,270,000	\$	1,220,000	Jail, Jud Ctr 2017 & TRANE 2023
	Principal on Notes	-	155,000	-	160,000	-	160,000	-	160,000	Jail 2019
	Principal on Other Loans Highways & Streets									
602	Principal on Notes	\$		\$		\$		\$		
	Education	-	4 000 000	0	4 000 000		1 000 000	e	4 470 000	Sahaal 2017 9 2010
	Principal on Bonds Principal on Other Loans	\$	1,635,000	\$	1,680,000	2	1,680,000	2	1,470,000 173,448	School 2017 & 2019 EESI Trane
012		1.	2 277 222		2 440 000		2 440 000	e		
	Total Principal on Debt 82110	\$	3,275,000	\$	3,110,000	\$	3,110,000	D D	3,023,448	
82200	Interest on Debt									
82210	General Government									
	Interest on Bonds	\$	531,756	\$	524,442	\$	524,441	\$	576,557	Jail & Judicial Center 2017 Jail 2019
	Interest on Notes Highways & Streets		45,708		41,167		41,167		36,480	Jan ZUIS
	Interest on Notes	\$	-	\$		\$		\$	-	
82230	Education									
	Interest on Bonds	\$	1,567,019	\$	1,527,569	\$	1,527,569	\$	1,486,770 12,073	School 2017 & 2019 EESI Trane
612	Interest on Other Loans	.	0444.55		0.000		0.000 175			LEGI Halie
	Total Interest on Debt 82200	\$	2,144,483	\$	2,093,178	2	2,093,177	2	2,111,880	
82300	Other Debt Service									
	General Government									
	Trustee's Commission	\$	93,930	\$	100,000	s	100,000	\$	100,000	
	Total Other Expense	\$	93,930		100,000		100,000		100,000	
606	Other Debt Issuance Charges				3,500		3,500		3,500	
699	Other Debt Service		800		1,250		1,250		800	
	Total Debt Expense	\$	800	s	4,750	8	4,750	\$	4,300	
	Total Debt Expense		- 000	_	41100	4	-9.00	_		

und #151			000 0000		2022 2024		2023-2024		2024-2025	
Account No.	Account Description		2022-2023 Actual		2023-2024 Amended	-	Estimated		Proposed	
INO.			Actual		Amended		Latimated		11000360	
82330	Education									
699	Other Debt Service	\$	450	\$	1,350	\$	900	\$	900	
	Total Debt Expense	\$	450	\$	1,350	\$	900	\$	900	
	Total Other Debt Service 82300	\$	95,180	\$	106,100	\$	105,650	\$	105,200	_
	TOTAL Expenditures Debt Service	\$	5,514,663	\$	5,309,278	\$	5,308,827	\$	5,240,528	
99000	OTHER USES									
99300	PAYMENTS TO REFUNDED DEBT ESCROW AGENT									
590	Transfers Out	\$		\$	750,000	\$	750,000	\$		Solid Waste Interfund Note FY24
	TOTAL OTHER FINANCING SOURCES (Uses)	\$		\$	750,000	\$	750,000	\$	-	
	TOTAL ESTIMATED EXPENDITURES & OTHER SOURCES	\$	5,514,663	\$	6,059,278	\$	6,058,827	\$	5,240,528	
	Excess of estimated revenues over (under) estimated expenditures	\$	1,304,246	\$	1,172,695	\$	1,154,964	\$	498,554	
	ESTIMATED FUND BALANCE JULY 1	\$	3,502,249	\$	4,806,495	\$	4,806,495	\$	5,961,459	Est, Cash Balance 6/30/24 \$3,981,
										Fund Balance Policy 1st 6 mos Princ
	Adjustment for Encumbrances									Fund Balance Policy = \$1,049,
										Fund Balance Ideal 1 & 1/2 Next Yr. Princ
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$	4,806,495	\$	5,979,190	\$	5.961,459	\$	6,460,012	Fund Balance Ideal = \$2,629,3
	Total Other Expense	\$	93,930	\$	100,000	\$	100,000	\$	100,000	1.91%
	Total Debt Expense		5,420,733		5,209,278		5,208,827		5,140,528	98.09%
	Total Other Uses				750,000		750,000			0.00%
	Total Debt Service Appropriations	s	5,514,663	s	6.059.278	s	6.058.827	5	5,240,528	100.00%

Inter-fund Transfers from Fiscal Year 2025

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.

201,730 (62,143)

(32,539) \$

(47,903) \$

(32,004) \$

(5,001) \$ 103,844 \$ (21,899) \$

106,300 \$

20

(2,415) \$

(34,374) \$

(46,592) \$

(49,611) \$

\$

Cash Inflows/Outflows

547,206

40,543

58,720 234,269

46,264

38,149

43,809

51,373 232,230

39,509 237,231

38,367 130,931

39,183 130,881

39,564 133,296

52,461 167,669

59,264 214,262

Transfers Out (PILOT, etc.)

Total Cash Outflows

End Balance

485,062 263,873 748,935

8,004 234,269 242,273 40,543

10,817 282,172 292,989

16,250 336,075 352,324

147,653 232,230 379,883

46,372 237,231 283,603

145,810 130,931 276,741 39,509

38,417 130,881

36,768 133,296

5,190 167,669

5,869 214,262

9,653

Total Cash Inflows Beg Cash Balance 169,298

172,860 39,564

220,131 52,461

273,526 59,264

Available Cash Cash Payments Debt Service

38,367

170,064 39,183

544,206

58,720

43,264

38,149

43,809

51,373

3,000

14,261 314,175 328,436

County General Fund 101		Ank	John	3		2		2		1			
Cash Receipts Loan Proceeds	\$ 661,483	\$ 1,646,424	\$ 594,461	3 1,800,867	\$ 2,290,423 \$	6,536,156 \$	2,695,472 \$	6,833,387 \$	2,264,197 \$	2,0	743,076 \$	1,025,736 \$	29,140,241
Transfers In (Operational & Debt)	e)									10,606			10,606
Total Cash Inflows	661,483	1,646,424	594,461	1,800,867	2,290,423	6,536,156	2,695,472	6,833,387	2,264,197	2,059,165	743,076	1,025,736	29,150,847
Available Cash	19 891 956	18 557 479	16 043 384	15 443 447	15 164 532	19 799 884	19 330 623	23 394 340	22,453,224	22 197 442	20.422.058	19 045 990	48 381 320
Cash Payments Debt Service Transfers Out (PILOT, etc.)	2,985,901	3,103,556	2,400,804	2,569,337	2,400,804	2,664,734	2,769,669	3,205,312	2,314,948	2,518,459	2,400,804	2,464,402	31,798,731
Total Cash Outflows	2,985,901	3,103,556	2,400,804	2,569,337	2,400,804	2,664,734	2,769,669	3,205,312	2,314,948	2,518,459	2,400,804	2,464,402	31,798,731
End Balance	16,906,056	15,448,923	13,642,580	12,874,109	12,763,728	16,635,150	16,560,953	20,189,028	20,138,277	19,678,982	18,021,254	16,582,589	16,582,589
Cash Inflows/Outflows	\$ (2,324,417)	\$ (2,324,417) \$ (1,457,133) \$ (1,806,343)	\$ (1,806,343)	(768,471)	\$ (110,381) \$	3,871,422 \$	(74,197) \$ 3,628,074	3,628,074 \$	(50,751) \$		(459,295) \$ (1,657,728) \$ (1,438,666)	(1,438,666) \$	(2,647,884)
Courthouse/Jail Maintenance Fund 112	Jor _	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	m	Total
Cash Receipts Loan Proceeds Transfers In (Operational & Debt)	\$ 9,081	\$ 10,249	\$ 13,716	\$ 11,608	\$ 11,214 \$	\$ 90,706	\$ 886'1	\$ 861,01	10,490 \$	\$ 86,111	10,528 \$	9,423 \$	127,000
Total Cash Inflows Beg Cash Balance	9,081 29,080	10,249 38,060	13,716 48,196	11,608 61,765	11,214 73,247	10,706 84,339	7,988 94,928	10,198 102,795	10,490 112,873	11,798 123,248	10,528 134,918	9,423 145,332	127,000 29,080
Available Cash	38,161	48,308	61,912	73,373	84,461	95,045	102,917	112,993	123,363	135,046	145,447	154,755	156,080
Cash Payments Debt Service	101	112	147	126	122	117	122	120	115	128	115	125	1,450
ilalisieis Out (ritol), etc.)												125,000	175,000
Total Cash Outflows End Balance	38,060	112	147	126	122 84,339	117	122	120	115	128	115	125,125	126,450
Cash Inflows/Outflows	\$ 8,980		\$ 13,569		\$ 11,092 \$			10,078 \$				2	250
Library Fund 115	þ	Aug	Sept	og	Nov	Dec	Jan	Feb	Mar	Apr	May	nar.	Total
Cash Receipts Loan Proceeds	\$ 9,653	\$ 5,869	\$ 5,190	\$ 36,768	\$ 38,417 \$	145,810 \$	46,372 \$	147,653 \$	16,250 \$	14,261 \$	10,817 \$	8,004 \$	485,062

Attachment I-2 Cash Flow Statement - Franklin County FY 2025

Supplemental I-2 -Cash Flow Statement

Proposed FC Budget 2024-25 6.17.24

Self Monday Boson A 445	3	Aus	3	*	1	Man	8	1	45	1	Ann	4	1	T-day
Solid Waste Fund 110	D.	Muk	2	ndac	20	MON)an	Jan	rep	Mar	Apr	Ividy	unr	lotal
Cash Receipts Loan Proceeds Transfers In (Operational & Debt)	\$ 31,638	\$ 60,113	₩	31,638 \$	\$ 177.	249,942 \$	\$ 1,322,127 \$	320,249 \$	\$ 996,966 \$	130,420 \$	94,563 \$	43,239 \$	32,693 \$	3,515,359
Total Cash Inflows Beg Cash Balance	31,638	60,113	1,3	31,638 1,325,567	233,771 1,209,170	249,942 1,280,649	1,322,127	320,249 2,508,112	964,966 2,624,207	130,420 3,206,345	94,563 3,190,551	43,239 2,500,185	32,693 2,337,449	3,515,359
Available Cash	1,722,602	1,540,945		1,357,205	1,442,941	1,530,591	2,683,449	2,828,361	3,589,173	3,336,765	3,285,114	2,543,424	2,370,142	5,206,323
Cash Payments	241,770			148,035	162,292	169,269	175,336	204,154	382,828	146,215	781,126	205,975	201,121	3,033,499
Transfers Out (PILOT, etc.)										,	3,803			3,803
Total Cash Outflows	241,770	215,378		148,035	162,292	169,269	175,336	204,154	382,828	146,215	784,929	205,975	201,121	3,037,302
End Balance	1,480,832	1,325,567		1,209,170	1,280,649	1,361,322	2,508,112	2,624,207	3,206,345	3,190,551	2,500,185	2,337,449	2,169,021	2,169,021
Cash Inflows/Outflows	\$ (210,132)) \$ (155,266)	40-	\$ (116,397) \$	71,479 \$	\$ 679,08	\$ 1,146,790 \$	\$ 116,095 \$	582,138 \$	\$ (362,21)	\$ (996,069)	(162,736) \$	(168,428) \$	478,057
Local Purpose Fund 120	Įq.	Aug	S.	Sept	D S	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts Loan Proceeds Transfers In (Operational & Debt)	\$ 84,358	\$ 98,827	φ.	81,727 \$	74,712 \$	\$ 1113 \$	\$ 98,827 \$	73,835 \$	98,564 \$	\$ 53,666 \$	61,646 \$	3,332 \$	66,294 \$	876,900
Total Cash Inflows	84,358	98,827	-	81,727	74,712	81,113	98,827	73,835	98,564	53,666	61,646	3,332	66,294	876,900
Available Cash	1,382,699			1,500,027	1,573,914	1,654,278	1,648,254	1,703,414	1,675,453	1,485,669	1,477,640	1,478,722	1,510,291	2,175,241
Cash Payments	62,325			825	750	104,850	18,675	126,525	243,450	69,675	2,250	34,725	85,050	750,000
Debt Service Transfers Out (PILOT, etc.)														
Total Cash Outflows	62,325	006		825	750	104,850	18,675	126,525	243,450	69,675	2,250	34,725	85,050	750,000
End Balance	1,320,374	1,418,300		1,499,202	1,573,164	1,549,428	1,629,579	1,576,889	1,432,003	1,415,994	1,475,390	1,443,997	1,425,241	1,425,241
Cash Inflows/Outflows	\$ 22,033	726,76 \$ 1	\$	80,902 \$	73,962 \$	\$ (73,737)	80,152	\$ (52,690) \$	(144,886) \$	\$ (16,009) \$	\$ 968'65	\$ (81,393) \$	(18,756) \$	126,900
Drug Control Fund 122	In	Aug	Se	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	nnr	Total
Cash Receipts Loan Proceeds Transfers In (Operational & Debt)	\$ 245	\$ 215	\$	\$ 09	714 \$	06	\$ 275 \$	\$ 11,331 \$	\$ 665'61	\$ 2,602 \$	\$ 47 \$	168 \$	7,654 \$	43,000
Total Cash Inflows Beg Cash Balance	245 182,356	215		60 158,617	714 156,516	90 151,955	275 150,019	11,331 146,467	19,599 156,377	2,602 171,653	47 173,344	168 163,080	7,654 151,080	43,000 182,356
Available Cash	182,601	161,186		158,677	157,229	152,045	150,294	157,798	175,977	174,255	173,391	163,247	158,734	225,356
Cash Payments Debt Service Transfers Out (PILOT, etc.)	21,630			2,162	5,275	2,026	3,827	1,421	4,323	911	10,312	12,168	1,353	67,975
Total Cash Outflows	21,630	2,569	σ,	2,162	5,275	2,026	3,827	1,421	4,323	911	10,312	12,168	1,353	67,975
End Balance	160,971	158,617		156,516	151,955	150,019	146,467	156,377	171,653	173,344	163,080	151,080	157,381	157,381
Cash Inflows/Outflows	\$ (21,385) \$	(2,354)	45	(2,101) \$	(4,561) \$	\$ (266,1)	\$ (3,552) \$	\$ 9,910 \$	15,276	\$ 1,691 \$	(10,265) \$	(12,000) \$	\$ 6,301 \$	(24,975)

Attachment I-2 Cash Flow Statement - Franklin County FY 2025

Attachment I-2 Cash Flow Statement - Franklin County FY 2025

Cash Receipts	2	Aug	Sept	oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Loan Proceeds Transfers In (Operational & Debt)	\$ 367,952	\$ 356,631 \$	544,695 \$	\$44,695 \$	544,695 \$	\$ 15,793 \$	561,678 \$	\$ 32,775 \$	349,712 \$	402,546 \$	399,401 \$	369,210 \$	6,289,784
Total Cash Inflows Beg Cash Balance	367,952 1,858,386	356,631 1,268,027	544,695	544,695	544,695	915,793	561,678 2,724,283	932,775	349,712	402,546 3,605,426	399,401 3,655,810	369,210 2,971,727	6,289,784
Available Cash	2,226,338	1,624,658	1,869,881	2,099,626	2,329,371	2,965,207	3,285,961	4,010,115	4,143,803	4,007,972	4,055,211	3,340,937	8,148,170
Cash Payments Debt Service Transfers Out (PILOT, etc.)	958,311	299,472	314,951	314,951	279,956	240,924	208,621	216,024	538,377	314,951 33,409 3.803	1,083,484	1,959,692	6,729,713 33,409 3.803
Total Cash Outflows	958,311	299,472	314,951	314,951	279,956	240,924	208,621	216,024	538,377	352,163	1,083,484	1,959,692	6,766,925
End Balance	1,268,027	1,325,186	1,554,930	1,784,675	2,049,414	2,724,283	3,077,340	3,794,091	3,605,426	3,655,810	2,971,727	1,381,245	1,381,245
Cash Inflows/Outflows	\$ (590,359)	\$ 57,159 \$	229,745 \$	229,745 \$	264,739 \$	\$ 698'429	\$ 253,057 \$	716,751 \$	(188,665) \$	\$ 50,384 \$	(684,083)	\$ (1,590,482) \$	(477,141)
School General Fund 141	Int	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts Loan Proceeds Transfers In (Operational & Debt)	\$ 1,682,496	\$ 666'666'£ \$	4,369,062 \$	4,683,852 \$	\$ 7287,827 \$	8,184,529 \$	\$,573,947	7,636,361 \$, 4,390,772 \$	\$ 4,325,643 \$	1,031,207 \$	3,598,371 \$	54,274,066
Total Cash Inflows Beg Cash Balance	1,682,496	3,999,999	4,369,062 15,054,805	4,683,852 14,913,389	4,797,827	8,184,529 14,963,558	5,573,947	7,636,361	4,390,772 22,500,768	4,325,643 22,555,407	1,031,207 22,297,533	3,598,371 18,852,006	54,274,066
Available Cash	14,648,566	16,668,904	19,423,867	19,597,241	20,075,808	23,148,088	24,537,750	27,213,711	26,891,539	26,881,050	23,328,740	22,450,377	67,240,136
Cash Payments Debt Service Transfers Out (PILOT, etc.)	1,979,661	1,614,099	4,510,478	4,319,261	5,112,250	4,184,284	4,960,401	4,712,943	4,336,133	4,397,997 185,520	4,476,734	11,636,721	56,240,960 185,520
Total Cash Outflows	1,979,661	1,614,099	4,510,478	4,319,261	5,112,250	4,184,284	4,960,401	4,712,943	4,336,133	4,583,517	4,476,734	11,636,721	56,426,480
End Balance	12,668,905	15,054,805	14,913,389	15,277,981	14,963,558	18,963,804	19,577,350	22,500,768	22,555,407	22,297,533	18,852,006	10,813,656	10,813,656
Cash Inflows/Outflows	\$ (297,165)	\$ 2,385,900 \$	(141,416) \$	364,591 \$	(314,422) \$	4,000,245 \$	613,546 \$	2,923,418 \$	54,639	\$ (257,874) \$	\$ (3,445,526) \$	\$ (8,038,350) \$	(2,152,414)
School Federal Projects Fund 142	Int	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts Loan Proceeds Transfers In (Operational & Debt)	\$ 603,007	\$ 159,541 \$	411,623 \$	143,289 \$	122,061 \$, 208,631 \$	132,675 \$	241,800 \$	219,908	\$ 45,441 \$	321,405 \$	\$ 707,488 \$	3,316,869
Total Cash Inflows Beg Cash Balance	603,007 946,552	159,541 858,323	411,623 776,728	143,289 856,997	122,061 881,873	208,631 880,546	132,675 779,713	241,800 760,144	219,908 879,220	45,441 964,463	321,405 812,550	707,488 723,658	3,316,869 946,552
Available Cash	1,549,559	1,017,865	1,188,352	1,000,285	1,003,934	1,089,177	912,388	1,001,944	1,099,128	1,009,904	1,133,955	1,431,146	4,263,421
Cash Payments Debt Service Transfers Out (PILOT, etc.)	691,235	241,136	331,355	118,412	123,388	309,464	152,244	122,724	134,665	197,354	410,297	484,595	3,316,869
Total Cash Outflows	691,235	241,136	331,355	118,412	123,388	309,464	152,244	122,724	134,665	197,354	410,297	484,595	3,316,869
End Balance	858,323	776,728	856,997	881,873	880,546	779,713	760,144	879,220	964,463	812,550	723,658	946,552	946,552
Cash Inflows/Outflows	\$ (88,229)	\$ (81,595) \$	80,268 \$	24,877 \$	(1,327) \$	\$ (100,833) \$	\$ (075,61) \$	119,076	\$ 85,244	\$ (151,913) \$	\$ (88,892) \$	\$ 222,893 \$	(0)

Supplemental I-2 -Cash Flow Statement

Proposed FC Budget 2024-25 6.17.24

School Cafeteria Fund 143	ju		Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	unf	Total
Cash Receipts	\$ 95,771	\$ 177	25,113 \$	384,360 \$	164,300 \$	463,105 \$	735,520 \$	309,021 \$	519,291	\$ 442,248 \$	86,407 \$	\$ 93,656 \$	731,689 \$	4,256,482
Transfers In (Operational & Debt)														
Total Cash Inflows	95,771	71	25,113	384,360	164,300	463,105	735,520	309,021	519,291	442,248	86,407	299,626	731,689	4,256,482
Beg Cash Balance	5,665,681		5,488,611	5,307,711	5,193,211	4,888,022	4,913,561	5,291,962	5,274,085	5,494,996	5,557,566	5,242,587	5,162,139	5,665,681
Available Cash	5,761,452		5,513,725	5,692,071	5,357,512	5,351,127	5,649,081	5,600,982	5,793,375	5,937,245	5,643,973	5,542,243	5,893,828	9,922,163
Cash Payments	272,840	340	206,014	498,860	469,490	437,566	357,119	326,898	298,379	379,678	401,386	380,104	228,147	4,256,482
Debt Service														1
Transfers Out (PILOT, etc.)														ا
Total Cash Outflows	272,840	340	206,014	498,860	469,490	437,566	357,119	326,898	298,379	379,678	401,386	380,104	228,147	4,256,482
End Balance	5,488,611		5,307,711	5,193,211	4,888,022	4,913,561	5,291,962	5,274,085	5,494,996	5,557,566	5,242,587	5,162,139	5,665,681	5,665,681
Cash Inflows/Outflows	\$ (177,0	\$ (070,771)	\$ (006'081)	(114,499) \$	\$ (305,190) \$	\$ 65,535	378,401 \$	\$ (77,871)	220,911	\$ 62,570 \$	(314,980) \$	(80,448) \$	503,542 \$	0
一月 一日 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本	1				THE PERSON NAMED IN	1	The same	The second		Marin Str.	No. of Lot		No. of Lot, House, etc., in such supplies to the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the lot, the	
General Debt Service Fund 151	Jul		Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 326,740	740 \$	314,389 \$	\$ 796,305	281,265 \$	328,985 \$	1,872,857 \$	373,336 \$	681,549	\$ 276,774 \$	313,827 \$	260,493 \$	\$ 768,772	5,614,081
Loan Proceeds														
Transfers In (Operational & Debt)			54								58		125,000	125,000
Total Cash Inflows	326,740	740	314,389	305,967	281,265	328,985	1,872,857	373,336	681,549	276,774	313,827	260,493	402,897	5,739,081
Beg Cash Balance	5,412,032		5,720,045	6,015,829	6,303,276	5,737,109	5,826,600	7,616,209	7,970,353	8,629,627	8,888,174	6,764,242	5,525,926	5,412,032
Available Cash	5,738,772		6,034,433	6,321,796	6,584,542	6,066,094	7,699,457	7,989,546	8,651,902	8,906,402	9,202,001	7,024,735	5,928,823	11,151,113
Cash Payments	3,5	3,267	3,144	3,060	2,813	3,290	67,788	3,733	6,815	2,768	3,138	2,605	2,779	105,200
Debt Service	15,460	160	15,460	15,460	844,620	236,204	15,460	15,460	15,460	15,460	2,434,621	1,496,204	15,459	5,135,328
Transfers Out (PILOT, etc.)														
Total Cash Outflows	18,727	727	18,604	18,520	847,433	239,494	83,248	19,193	22,275	18,228	2,437,759	1,498,809	18,238	5,240,528
End Balance	5,720,045	1	6,015,829	6,303,276	5,737,109	5,826,600	7,616,209	7,970,353	8,629,627	8,888,174	6,764,242	5,525,926	5,910,585	5,910,585
Cash Inflows/Outflows	\$ 308,0	013 \$	308,013 \$ 295,785 \$	287,447 \$	\$ (891,995)		89,491 \$ 1,789,609 \$	354,143 \$	659,274	\$ 258,546 \$	258,546 \$ (2,123,932) \$ (1,238,316) \$	\$ (918,316)	384,659 \$	498,553

Attachment I-2 Cash Flow Statement - Franklin County FY 2025

Education Capital Proj. Fund 177		Int	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
Cash Receipts	₩.	1,500 \$	1,000 \$	1,000 \$	\$ 000'8	\$ 008	750 \$	750 \$	\$ 005	φ.	\$ -	,	\$	\$ 14,	14,300
Loan Proceeds															
Transfers In (Operational & Debt)		,													•
Total Cash Inflows		1,500	1,000	1,000	8,000	800	750	750	200	•	1	189	1	14,	14,300
Beg Cash Balance		942,292	943,792	644,792	465,792	293,792	194,592	70,342	11,092	'	,			942,	942,292
Available Cash		943,792	944,792	645,792	473,792	294,592	195,342	71,092	11,592	,	1	41		926	956,592
Cash Payments		1	300,000	180,000	180,000	100,000	125,000	60,000	11,592	,		'	1	926	956,592
Debt Service Transfers Out (PILOT, etc.)															1 1
Total Cash Outflows			300,000	180,000	180,000	100,000	125,000	000'09	11,592		.5	·	'	956	956,592
End Balance		943,792	644,792	465,792	293,792	194,592	70,342	11,092	1.0		R		1		i
Cash Inflows/Outflows	s,	1,500 \$	\$ (000'66Z)	\$ (000'621)	(172,000) \$	\$ (002'66)	(124,250) \$	\$ (23,250)	(11,092) \$	\$.	\$		\$	\$ (942,	(942,292)
Other Capital Projects Fund 178		Įq.	Aug	Sept	50	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
Cash Receipts	\$	12,000 \$	11,000 \$	11,000 \$	\$ 000'8	\$ 000'8	\$ 000'9	\$ 000'9	2,500 \$	2,500 \$	1,000 \$		\$	\$ 68	68,000
Loan Proceeds				•											ŝ
Transfers In (Operational & Debt)		æ													1
Total Cash Inflows		12,000	11,000	11,000	8,000	8,000	6,000	6,000	2,500	2,500	ı	1	,	19	67,000
Beg Cash Balance	1,	1,945,626	1,957,626	1,893,626	1,829,626	1,787,626	1,795,626	1,601,626	1,307,626	860,126	62,626		'	1,945,626	5,626
Available Cash	1,	1,957,626	1,968,626	1,904,626	1,837,626	1,795,626	1,801,626	1,607,626	1,310,126	862,626	62,626	-		2,012	2,012,626
Cash Payments		,	75,000	75,000	50,000		200,000	300,000	450,000	800,000	62,626		,	2,012,626	2,626
Debt Service															
Transfers Out (PILOT, etc.)															·Ĩ
Total Cash Outflows			75,000	75,000	50,000	3	200,000	300,000	450,000	800,000	929'29	30 (,	2,012	2,012,626
End Balance	1,	1,957,626	1,893,626	1,829,626	1,787,626	1,795,626	1,601,626	1,307,626	860,126	929'29	,	- 00			11
Cash Inflows/Outflows	vs	12,000 \$	(64,000) \$	(64,000) \$	(42,000) \$	\$,000,8	(194,000) \$	(294,000) \$	(447,500) \$	\$ (005,767)	(62,626) \$		\$	\$ (1,945,626)	5,626)

Franklin County Government Capital Improvements Program Status Fiscal Year 2024

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-24

Project End Date:

30-Jun-25

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:

6/30/2025

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-26

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 2024

Franklin County Education Capital Project

TRANE & Excel Lighting Project began in FY23 Project Title:

Upgrade of buildings, weatherization, efficient hvac units, led lighting,

Project Description: roof repairs and replacements

1-Jan-23 Project Begin Date:

approx 12/31/24 Completion Date:

State EESI Loan Proceeds \$2,508,981, ESSER 2.0 & ESSER 3.0 Funds as well as School

Initial Loan Specifications: General Fund balance will fund the project

In Process **Expenditure Status:**

Franklin County General - Other Capital Project

TRANE Project FY24 & FY25 Project Title:

Upgrade of buildings, weatherization, roof repairs and window **Project Description:**

replacements

30-Mar-24 **Project Begin Date:**

approx 3/31/25 Completion Date:

bond Proceeds \$4,040,000 issued Dec 2023 will fund the project Initial Loan Specifications:

In Process **Expenditure Status:**

Franklin County Education General Capital Project

Rock Creek School - Roof **Project Title:**

Roof Replacement **Project Description:**

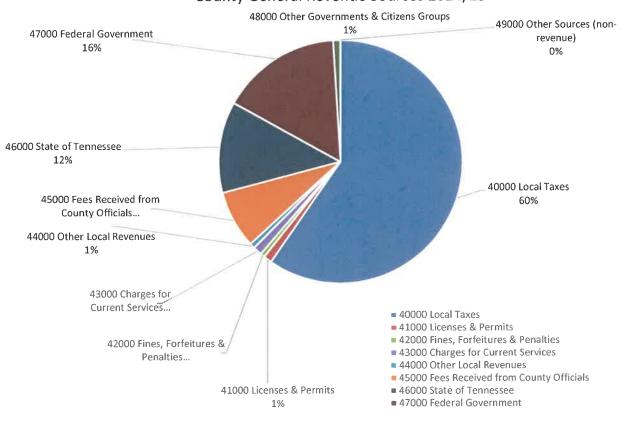
1-Jul-24 Project Begin Date:

31-Dec-24 Completion Date:

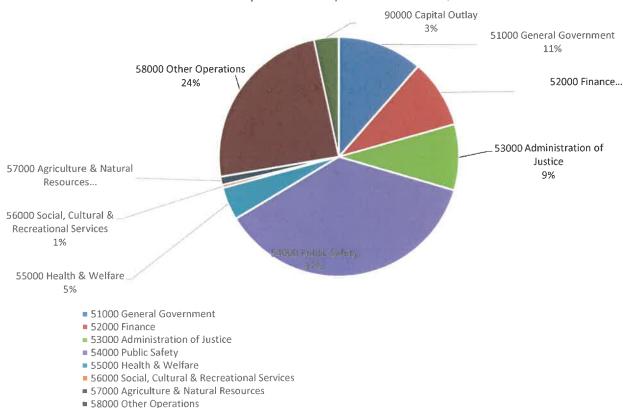
n/a School General Fund will pay from Capital Outlay 141-76100 Initial Loan Specifications:

Awaiting Budget Approval **Expenditure Status:**

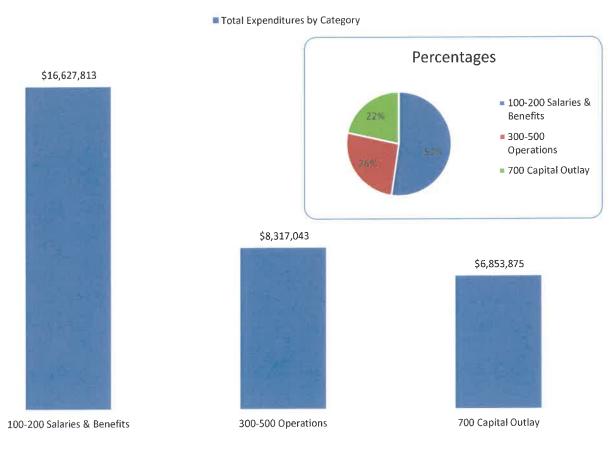
County General Revenue Sources 2024/25



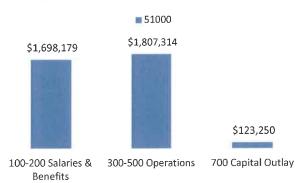
County General Expenditures 2024/25



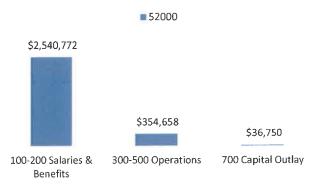
County General Expenditure Breakdown 2024/25



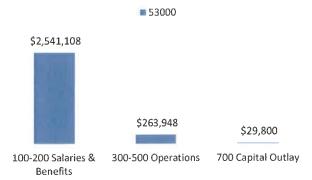
General Government Expenditures



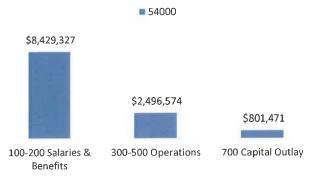
Finance Expenditures



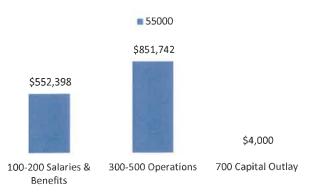
Administration of Justice



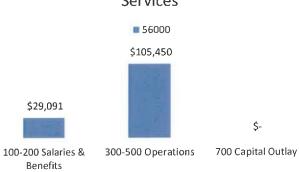
Public Safety



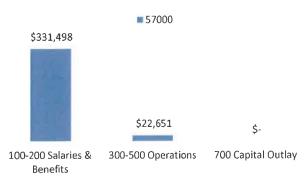
Public Health & Welfare



Social, Cultural & Recreational Services



Agriculture & Natural Resources



Other Operations



CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

AS A CLERK OF THE COUNTY OF FRANKLIN, TENNESSEE I HEREBY CERTIFY TO THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF NOTARY PUBLIC DURING THE JUNE 17, 2024 MEETING OF THE GOVERNING BODY:

NAME	HONE ADDRESS	TOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE SURETY	SURETY
1. CATHY R FRAME	737 N MAIN ST ESTILL SPRINGS TN 373303214	931-273-9211	915 S ANDERSON ST TULLAHOMA TN 373884007	931-455-6066	
2. NANCY FULLIER	241 MOUNTAIN HAVEN RD HUNTLAND TN 373455632	931-308-7039	1418 DINAH SHORE BLVD WINCHESTER TN 373981112	931-967-3342	
3. COURTNEY HENDERSON	1478 DEER RUN RD ALTAMONT TN 37301	615-796-4042	121 S COLLEGE ST WINCHESTER TN 37398	9313614400	
4. RENEE HURT	1225 SHARP SPRINGS RD WINCHESTER TN 37398	931-580-5220	WINCHESTER TH 37398	931-967-3342	
5. JENNIFER S. NORWOOD	1412 WARREN CHAPEL RD DECHERD TN 37324	931-3088693	PO BOX 804 DECHERD TN 37324	9319628800	
5. ANDREA M SEALS	707 FLOWER LANE DR ESTILL SPRINGS TN 373303063	931-308-0464	216 S COLLEGE ST WINCHESTER TH 373881245	931-308-0464	
7. BRIAN SULOUFF	40 OWL HOLLOW RD WINCHESTER TN 37398	931-308-2461			
8. PATRICIA J THAYER	6763 OLD ALTO HWY DECHERD TN 37324	508-369-8331	TULLAHONA TN 37388	9313930300	

SIGNATURE

CLERK OF THE COUNTY OF FRANKLIN, TENNESSEE

Franklin County Library Board of Trustees

6/30/2027	1	7/1/2024	931-808-9397 7/1/2024	37324 allen.b.burnette@gmail.com	37324	Decherd, TN	1108 Nicholson St.	Trustee Allen Burnette
6/30/2027	1	7/1/2024	931.308.3861 7/1/2024	37324 michellemrtn90@gmail.com	37324	Decherd, TN	303 Cedar Mtn. Road	Trustee Michelle Earle
Current Term Expires	Board Currentl appoint y ment Serving Date Term #	Board appoint ment Date	Phone Number	Email Address	Zip	City	Street Address	Name / Office Held