

**Budget Documents for the Year Ending
June 30, 2021**

Franklin County, Tennessee

Approved July 20, 2020

**TCAT - Franklin County
satellite campus site of
Tennessee College of Applied Technology - Shelbyville**

FRANKLIN COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2021

Table of Contents

	Statement	Page(s)
The Appropriation Resolution		1 - 8
The Tax Levy Resolution		9 - 11
Budget Summary with Debt Service by Fund.....	A-1 & A-2	12
Statement of Estimated Revenue from Current Property Taxes.....	B-1	13
Statement of Estimated Revenue from Sales Taxes.....	B-2	14
Schedule of Outstanding Debt Fiscal Year 2020/21.....	C	15
Schedule of Budgeted Debt Payments Fiscal Year 2020/21.....	D	16
Budget Summarized Categories.....	E	17 - 25
General Fund:		
Statement of Proposed Operations.....	F	26 - 47
Special Revenue Funds:		
Statement of Proposed Operations		
Courthouse and Jail Maintenance.....	G-1	48
Library Fund.....	G-2	49 - 51
Solid Waste/Sanitation.....	G-3	52 - 54
Local Purpose Tax (Rural Fire).....	G-4	55 - 56
Drug Control.....	G-5	57 - 58
Highway/Public Works.....	G-6	59 - 63
General Purpose School.....	G-7	64 - 76
Federal Projects.....	G-8	77 - 80
Central Cafeteria.....	G-9	81 - 82
Debt Service Funds:		
Statement of Proposed Operations		
General Debt Service.....	H-1	83 - 84
Education Debt Service.....	H-2	85 - 86
Supplemental Information:		
Inter-fund Transfer Information		
Transfer Summation.....	I-1	87
Certified Resolutions 2019/2020.....	I-2	88
Cash Flow Statement.....	I-3	89 - 93
Capital Projects Information.....	J	94 - 95
Charts.....	K	96 - 98

RESOLUTION # 7a-0720

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
FRANKLIN COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee assembled in regular session on the 20th day of July, 2020, 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, 2020 and ending June 30, 2021 according to the following schedule:

General Fund

County Commission	\$	392,332
Beer Board		525
County Mayor		202,816
County Attorney		10,800
Election Commission		254,956
Register of Deeds		361,274
Planning		166,245
County Buildings		1,194,447
Other General Administration - IT		83,450
Property Assessor		598,467
County Trustee		349,753
County Clerk		636,769
Finance Department		743,828
Circuit Court		1,032,255
General Sessions Court		326,223
Drug Court Program		103,222
Chancery Court		244,422
Juvenile Court		140,565
Judicial Commissioners		174,154
Other Administration of Justice		171,000
Probation Services		160,010
Sheriff's Department		4,273,969
Administration of the Sex Offender		15,593
Jail		3,049,794
Community Reentry Program		278,933
Juvenile Services		142,500
Civil Defense		167,385
Rescue Squad		35,000
Consolidated Communications		879,694
County Coroner		37,000
Public Safety Grants		5,536
Local Health Center		33,450
Rabies & Animal Control		258,734

Other Local Health Services		246,600
Appropriation to State		30,646
General Welfare Assistance		17,775
Litter Control		100,633
Other Waste Collections		44,272
Other Public Health & Welfare		2,426
Senior Citizen's Assistance		37,500
Parks and Fair Boards		41,711
Agriculture Extension		111,316
Soil Conservation		92,047
Industrial Development		85,893
Other Economic & Community Development		558,095
Airport		141,014
Veterans Services		93,017
Other Charges		952,613
Capital Outlay		350,000
Transfers Out		-
Total General Fund	\$	19,430,659
<u>Courthouse Jail Maintenance Fund</u>		
Other Charges	\$	2,040
Transfers Out		195,000
Total Courthouse Jail Maintenance Fund	\$	197,040
<u>Library Fund</u>		
Libraries	\$	392,029
Other Charges		44,386
Social, Cultural & Recreational Projects		-
Transfers Out		3,000
Total Library Fund	\$	439,415
<u>Solid Waste/Sanitation Fund</u>		
Sanitation Education/Information	\$	3,200
Convenience Centers		351,940
Transfer Stations		1,524,057
Post closure Care Cost		13,500
Other Charges		108,540
Transfers Out		48,803
Total Solid Waste/Sanitation Fund	\$	2,050,040
<u>Local Purpose(Rural Fire) Fund</u>		
Fire Prevention & Control	\$	623,000
Other Charges		13,600
Total Local Purpose (Rural Fire) Fund	\$	636,600
<u>Drug Control Fund</u>		
Drug Enforcement	\$	147,000
Other Charges		500
Total Drug Control Fund	\$	147,500

Highway/Public Works Fund

Administration	\$	357,125
Highway & Bridge Maintenance		1,036,730
Operation & Maintenance of Equipment		374,612
Quarry Operations		397,051
Other Charges		248,907
Capital Outlay		1,008,200
Principal on Debt		16,571
Interest on Debt		2,552
Transfers Out		53,803
Total Highway/Public Works Fund	\$	3,495,551

General Debt Service Fund

General Government Debt Service	\$	6,844,244
Total General Debt Service Fund	\$	6,844,244

Education Debt Service Fund

Education Debt Service	\$	-
Transfers Out		-
Total Education Debt Service Fund	\$	-

General Purpose School Fund**Instruction**

Regular Instruction	\$	21,052,602
Alternative School		202,280
Special Education		3,528,907
Vocational Education		1,416,709
Student Body Education		534,634
Adult Education		-

Support Services

Attendance		226,980
Health Services		581,268
Other Support Services		1,349,403
Regular Instruction		1,458,485
Special Education		607,042
Vocational Education		73,448
Technology Department		1,020,694
Adult Education		-
Other Programs		-
Board of Education		1,158,034
Director of Schools		518,723
Office of the Principal		2,491,843
Fiscal Services		11,561
Human Resources		261,551
Operation of the Plant		3,517,847
Maintenance of Plant		1,382,906
Transportation		2,292,400
Central and Other		99,222

Non-Instructional Services

Community Services		491,958
Early Childhood Education		1,020,030
Capital Outlay		100,000
Debt Service		-

Total General Purpose School Fund	\$	45,398,526
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Federal Projects Fund**Instruction**

Regular Instruction Program	\$	1,254,485
Special Education Program		915,477
Vocational Education Program		79,709

Support Services

Health Services	\$	-
Other Student Support		50,228
Regular Instruction Program		353,937
Special Education Program		228,308
Vocational Education Program		10,000
Special Education Program		-
Transportation		258,196

Transfers Out	\$	-
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Total Federal Projects Fund	\$	3,150,340
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Central Cafeteria Fund**Non-Instructional Services**

Food Service	\$	3,993,648
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Total Central Cafeteria Fund	\$	3,993,648
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BE IT FURTHER RESOLVED, that the Franklin County Schools' Federal Projects Fund for the Every Student Succeeds Act (ESSA) projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education. Be it further resolved that the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Franklin County Board of Education and the Tennessee Department of Education. This budget includes a \$100,000 permanent transfer of funds from the School General Fund to the Federal Projects Fund for operational purposes.

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, 2020. 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 2020-21 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, 2021.

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 2018 and prior years and the interest and penalty thereon collected during the year ending June 30, 2021 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2019, with the exception of fund 156 Education Debt Service. 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, 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, 2021.

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, 2020. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 20th day of July, 2020.

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

ATTEST:

Original on file with signature
Phillip Custer, County Clerk

Resolution Sponsored by: Eldridge & Riddle
Motion to Adopt: Stines Second: Smith
Votes: Ayes 14 Nays: 0 Declaration: Approved


CLERK'S CERTIFICATE



I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

RESOLUTION 7a-0720 APPROVAL OF APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FRANKLIN COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021

This document was approved at a regular called session of the Franklin County Board of Commissioners on July 20, 2020 and is recorded on file in my office in Commission Minute Book 37. Witness my hand and official seal, at office in Winchester, Tennessee, this the 21st day of July 2020.


Phillip Custer, County Clerk
of Franklin County, Tennessee



COUNTY CLERK

RESOLUTION # 7b-0720

**RESOLUTION FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2020**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Franklin County, Tennessee, assembled in regular session on this 20th day of July, 2020, that the combined property tax rate for Franklin County, Tennessee for the fiscal year beginning July 1, 2020 shall be \$2.5612 inside the cities of Winchester and Tullahoma and the town of Sewanee, \$2.8045 within the remaining cities, and \$2.8786 outside on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Outside Cities	Cities Except Sewanee, Winchester & Tullahoma	Sewanee, Winchester & Tullahoma
County	\$ 1.1643	\$ 1.1643	\$ 1.1643
Library	0.0381	0.0381	0.0381
Solid Waste	0.2433	0.2433	-
Local Purpose	0.0741	-	-
Highway	0.0629	0.0629	0.0629
General Purpose School	1.0394	1.0394	1.0394
General Debt Service	0.2565	0.2565	0.2565
Education Debt Service	-	-	-
	<u>\$ 2.8786</u>	<u>\$ 2.8045</u>	<u>\$ 2.5612</u>

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

SECTION 3. BE IT FURTHER RESOLVED that half of the local option sales tax generated in municipal locations of Franklin County shall be allocated to the General Purpose School Fund and the sales tax generated outside of municipalities shall be divided equally between the School General Fund and the General Debt Service Fund for the purpose of paying Education Debt. The local option sales tax paid by the state to the Trustee in July shall be deemed revenue of the prior year and shall be allocated according to the prior budget. This resolution allocates local option sales taxes paid by the state to the Trustee for the twelve consecutive months beginning with August 2020.

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

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

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

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

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

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

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

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

Passed this 20th day of July, 2020.

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

ATTEST:

Original on file with signature
Phillip Custer, County Clerk

RESOLUTION SPONSORED BY: Eldridge & Riddle

MOTION: Smith SECOND: Finney

VOTES: AYES: 14 NAYS: 0 PASS: 0

DECLARATION: Approved

CLERK'S CERTIFICATE



I, Phillip Custer, County Clerk of Franklin County, Tennessee hereby certify that the attached document is a true and correct copy of:

**RESOLUTION 7b-0720 APPROVAL OF FIXING THE TAX LEVY IN
FRANKLIN COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2020**

This document was approved at a regular called session of the Franklin County Board of Commissioners on July 20, 2020 and recorded on file in my office in Commissioner's Minute Book 37.

Witness my hand and official seal, at office in Winchester, Tennessee, this the 21st day of July 2020.



Phillip Custer
Phillip Custer, County Clerk
of Franklin County, Tennessee

COUNTY CLERK

Appropriation Resolution

Fund	Beginning Fund Balance (Spendable) 7/1/120	Revenues	Debt Proceeds	Transfers In	Estimated Receipts	Expenditures	Transfers Out	Appropriations	Increase or Use of Cash Balance	Estimated Ending Fund Balance/Net Position 6/30/21	Do Total Appropriations Agree with Detail Budget?	Is Est. Cash Bal. Less Than 1 Month's Avg. Exp. Or 8.33%	
101 General	\$ 3,051,608	\$ 19,936,271	\$ -	\$ 105,606	20,041,877	\$ 19,430,659	\$ -	\$ 19,430,659	\$ 611,218	\$ 3,662,827	Yes	8.87%	
112 Courthouse Jail Maintenance	\$ 28,241	\$ 200,075	\$ -	\$ -	200,075	\$ 2,040	\$ 195,000	\$ 197,040	\$ 3,035	\$ 31,276	Yes	0.09%	Fees Transfer Yr End
115 Library Fund	\$ 195,777	\$ 458,440	\$ -	\$ -	458,440	\$ 436,415	\$ 3,000	\$ 439,415	\$ 19,024	\$ 214,801	Yes	7.19%	
116 Solid Waste/Sanitation	\$ 919,194	\$ 2,091,024	\$ -	\$ -	2,091,024	\$ 2,001,237	\$ 48,803	\$ 2,050,040	\$ 40,984	\$ 960,178	Yes	8.29%	
120 Local Purpose Tax	\$ 321,631	\$ 844,036	\$ -	\$ -	844,036	\$ 636,600	\$ -	\$ 636,600	\$ 207,436	\$ 529,067	Yes	11.62%	
122 Drug Control	\$ 121,937	\$ 53,050	\$ -	\$ -	53,050	\$ 147,500	\$ -	\$ 147,500	\$ (94,450)	\$ 27,487	Yes	4.10%	
131 Highway/Public Works	\$ 1,976,240	\$ 3,448,186	\$ -	\$ -	3,448,186	\$ 3,441,748	\$ 53,803	\$ 3,495,551	\$ (47,364)	\$ 1,928,875	Yes	10.01%	
141 School General Fund	\$ 5,018,436	\$ 44,929,386	\$ -	\$ -	44,929,386	\$ 45,398,526	\$ -	\$ 45,398,526	\$ (469,140)	\$ 4,549,295	Yes	3.30%	
142 Federal Projects Fund	\$ 109,603	\$ 3,150,340	\$ -	\$ -	3,150,340	\$ 3,150,340	\$ -	\$ 3,150,340	\$ (0)	\$ 109,603	Yes	6.48%	
143 School Cafeteria Fund	\$ 2,124,548	\$ 3,207,992	\$ -	\$ -	3,207,992	\$ 3,993,648	\$ -	\$ 3,993,648	\$ (785,656)	\$ 1,338,891	Yes	5.51%	
151 General Debt Service	\$ 4,287,090	\$ 5,066,082	\$ -	\$ 195,000	5,261,082	\$ 6,844,244	\$ -	\$ 6,844,244	\$ (1,583,161)	\$ 2,703,929	Yes	0.40%	Yes, planned shortage
Totals	\$ 18,154,306	\$ 83,384,882	\$ -	\$ 300,606	83,685,488	\$ 85,482,955	\$ 300,606	\$ 85,783,561	\$ (2,098,073)	\$ 16,056,230			

Detailed Budget

Fund	Estimated Beginning Fund Balance 7/1/2020	Beginning Reserves 7/1/2020	Estimated Beginning Cash 7/1/2020	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 6/30/2021	Ending Cash as a Percent of Expenditures
101 General	\$ 7,694,077	\$ (4,642,469)	\$ 7,924,000	\$ 19,936,271	\$ -	\$ 105,606	\$ 20,041,877	\$ 19,430,659	\$ -	\$ 19,430,659	\$ 611,218	\$ 8,535,218	43.93%
112 Courthouse Jail Maintenance	28,241	-	\$ 21,000	200,075	-	-	200,075	2,040	195,000	197,040	3,035	14,760	7.49%
115 Library Fund	195,777	-	\$ 216,900	458,440	-	-	458,440	436,415	3,000	439,415	19,024	235,925	53.69%
116 Solid Waste/Sanitation	919,194	-	\$ 1,060,000	2,091,024	-	-	2,091,024	2,001,237	48,803	2,050,040	40,984	1,100,984	53.71%
120 Local Purpose Tax	705,579	(383,948)	\$ 690,500	844,036	-	-	844,036	636,600	-	636,600	207,436	897,936	141.05%
122 Drug Control	137,288	(15,351)	\$ 125,700	53,050	-	-	53,050	147,500	-	147,500	(94,450)	31,250	21.19%
131 Highway/Public Works	2,891,934	(915,694)	\$ 3,180,000	3,448,186	-	-	3,448,186	3,441,748	53,803	3,495,551	(47,364)	3,132,635	89.62%
141 School General Fund	8,215,306	(3,196,870)	\$ 8,171,000	44,929,386	-	-	44,929,386	45,398,526	-	45,398,526	(469,140)	7,701,860	16.97%
142 Federal Projects Fund	109,603	-	\$ 100,000	3,150,340	-	-	3,150,340	3,150,340	-	3,150,340	-	100,000	3.17%
143 School Cafeteria Fund	2,124,548	-	\$ 2,300,000	3,207,992	-	-	3,207,992	3,993,648	-	3,993,648	(785,656)	1,514,344	37.92%
151 General Debt Service	4,287,090	-	\$ 4,150,000	5,066,082	-	195,000	5,261,082	6,844,244	-	6,844,244	(1,583,161)	2,566,838	37.50%
Totals	\$ 27,308,638	\$ (9,154,332)	\$ 27,939,100	\$ 83,384,882	\$ -	\$ 300,606	\$ 83,685,488	\$ 85,482,956	\$ 300,606	\$ 85,783,562	\$ (2,098,074)	\$ 25,831,750	

Franklin County, Tennessee - Debt Service - FY 2021

Fund 131: Highway	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2020	\$ 52,188	\$ 5,176	\$ 57,364
Less Budgeted Debt Payments 2021	16,570	2,551	19,121
Difference	\$ 35,617	\$ 2,625	\$ 38,243

Fund 151: Gen Debt Service	Principal	Interest	Debt Service
Schedule of Outstanding Debt 2020	\$ 69,369,346	\$ 27,390,462	\$ 96,759,808
Less Budgeted Debt Payments 2021	4,260,841	2,478,081	6,738,922
Difference	\$ 65,108,505	\$ 24,912,381	\$ 90,020,886

Statement of Estimated Revenue from Current Property Taxes

2020 Assessments Based upon Estimated Assessed Value of:

\$	1,041,872,305	Common Rate
\$	717,828,220	Solid Waste
\$	542,594,596	Rural Fire
\$	2,302,295,121	Total Assessed Value

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 2.50%	Net Estimated Collection of Taxes
101 County General	1.1643	12,130,519	303,263	11,827,256
115 Library	0.0381	396,953	9,924	387,030
116 Solid Waste/Sanitation *	0.2433	1,746,476	43,662	1,702,814
120 Local Purpose Tax **	0.0741	402,063	10,052	392,011
131 Highway/Public Works	0.0629	655,338	16,383	638,954
141 General Purpose School	1.0394	10,829,221	270,731	10,558,490
151 General Debt Service	0.2565	2,672,402	66,810	2,605,592
156 Education Debt Service	-	-	-	-
	\$2.9136/2.8395			
Total	2.5962	\$ 28,832,972	\$ 720,824	\$ 28,112,148

Total Outside Cities \$ 2.8786
Total Cities Except Sewanee, Winchester, Tullahoma 2.8045 (Common Rate excluding Rural Fire Rate)
Total Sewanee, Winchester, Tullahoma 2.5612 (Common Rate excluding Solid Waste & Rural Fire Rate)

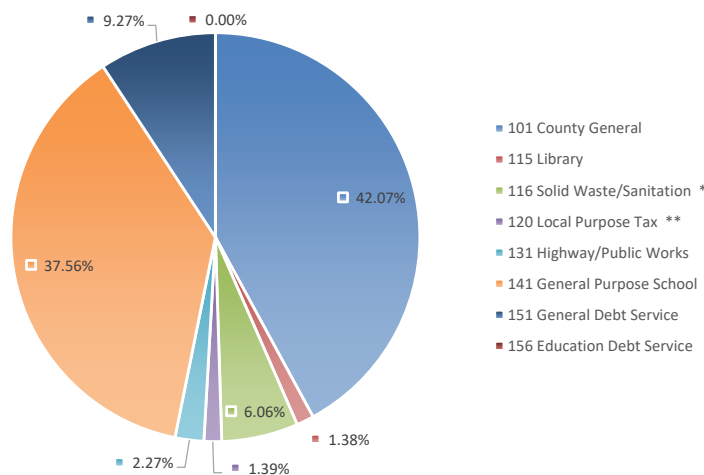
* Rate is \$0.00 per \$100 for Tullahoma, Winchester and Sewanee; \$0.1543 for remainder of county.

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

Value of Penny	2020	2019	Change in Value
Common Rate Value	\$ 101,583	\$ 99,654	\$ 1,929
*Solid Waste Value	\$ 69,988	\$ 69,279	\$ 709
**Rural Fire Value	\$ 52,903	\$ 52,470	\$ 433

Tax Rate Compared PY	2020	2019	Increase
Common Rate	\$ 2.8786	\$ 2.8786	\$ -
Solid Waste Rate	\$ 2.8045	\$ 2.8045	\$ -
Rural Fire Rate	\$ 2.5612	\$ 2.5612	\$ -

Percentage of Property Tax By Fund



Local Option Sales Tax Comparison & History

Month	F/Y 2019/20	F/Y 2018/19	F/Y 2017/18
July	\$ 563,461	\$ 549,455	\$ 480,132
August	528,700	485,553	450,466
September	536,528	496,645	447,822
October	528,295	492,686	477,181
November	547,066	485,320	452,686
December	515,238	491,959	428,158
January	534,489	576,380	559,073
February	628,994	437,962	398,747
March	456,402	424,470	373,222
April	476,797	484,920	478,436
May (19/20 Est & Cur)	370,000	510,826	491,318
June (19/20 Est & Cur)	375,000	550,000	531,141
Total for Fiscal Year	\$ 6,060,969	\$ 5,986,174	\$ 5,568,381

School General Fund 141

Fiscal Year	Budgeted	Collected	Difference
2016/17	\$ 4,300,600	\$ 4,412,267	\$ (111,667)
2017/18	4,627,000	4,611,733	15,267
2018/19	4,627,000	4,892,328	(265,328)
2019/20 YTD	4,892,328	5,030,119	(137,791)

Education Debt Service Fund 156

Fiscal Year	Budgeted	Collected	Difference
2016/17	\$ 760,000	\$ 700,574	\$ 59,426
2017/18	850,000	829,335	20,665
2018/19	850,000	950,000	(100,000)
2019/20 YTD	1,030,000	855,000	175,000

**April's Collections received in May 2020 - we were over in collections for the year by \$346,283, over for the month \$34,204

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

**Franklin County, TN Government
Schedule of Debt Payments
for Fiscal Year 2020-2021**

GO Bonds

<u>Loan Name</u>	<u>Authorized & Unissued</u>	<u>Amount Outstanding at 6/30/20</u>	<u>Payment Fund</u>	<u>Principal Due in FY 2019-20</u>	<u>Interest Due in FY 2019-20</u>	<u>Total Debt Service for FY 2019-20</u>
Jail Expansion Bond & Misc. Equip Dec 2017	-	6,730,000.00	Gen. Debt	385,000.00	281,700.00	666,700.00
Jail Expansion Bond Series June 2017	-	7,310,000.00	Gen. Debt	475,000.00	277,600.00	752,600.00
Judicial Ctr Refund 1 Bonds -- Series 2017	-	1,175,000.00	Gen. Debt	45,000.00	41,206.26	86,206.26
Judicial Ctr Refund 2 -- Series 2017	-	1,445,000.00	Gen. Debt	480,000.00	72,250.00	552,250.00
CON 7 YR Hwy Capital Road b Series 2015	-	285,714.00	Gen. Debt - Hwy	142,857.00	6,371.42	149,228.42
CON 7 YR Hwy Capital Road a Series 2015	-	570,000.00	Gen. Debt - Hwy	285,000.00	13,281.00	298,281.00
CON 7 YR SW/Hwy Equipment - Series 2014	-	64,260.00	Gen. Debt - Hwy	64,260.00	1,713.51	65,973.51
CON for ID Board Land -- Series 2010	-	164,722.35	Gen. Debt	84,074.00	6,013.00	90,087.00
School GO Bond -- Series 2019	-	47,035,000.00	Gen. Debt - Educ	100,000.00	1,614,018.76	1,714,018.76
School Capital Refund -- Series 2017	-	885,000.00	Gen. Debt - Educ	205,000.00	44,250.00	249,250.00
School Refunding Series 2013	-	259,650.00	Gen. Debt - Educ	259,650.00	5,700.00	265,350.00
School FCHS Refund --Series 2009	-	1,590,000.00	Gen. Debt - Educ	1,590,000.00	59,625.00	1,649,625.00
CON 12YR for HWY Land - Series 2011	-	52,187.66	Highway	16,570.20	2,551.12	19,121.32
*CON 12YR for Jail Expansion - Series 2019	-	1,855,000.00	Gen Debt	145,000.00	54,351.50	199,351.50
TOTAL GO BONDS \$	-	\$ 69,421,534.01		\$ 4,277,411.20	\$ 2,480,631.57	\$ 6,758,042.77

<u>Debt Service by Fund</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Debt Service Fund	\$ 4,260,841	\$ 2,478,080	\$ 6,738,921
Education Debt Service Fund **Closing Fund**	0	0	0
General Fund	0	0	0
Highway/Public Works Fund	16,570	2,551	19,121
School GP Fund	0	0	0
School Federal Projects Fund	-	-	-
	\$ 4,277,411	\$ 2,480,632	\$ 6,758,043

<u>Debt Service By Function</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Public Safety	\$ 1,494,696	\$ 701,276	\$ 2,195,971
Public Health	46,346	18,960	65,307
Education	2,154,650	1,723,594	3,878,244
Highway	497,645	30,788	528,434
Administration	84,074	6,013	90,087
	\$ 4,277,411	\$ 2,480,632	\$ 6,758,043

Notes:

*Last 12 Yr CON \$2M Issuance July 2019 Jail Expansion Additional - Series 2019

Per Capita Debt Ratios (6/30/18)

O/S Debt	\$1,796.37
Gross Direct Debt	1,796.37
Net Direct Debt	1,640.42
Total Net Overlapping Debt	59.34
Overall Net Debt	1,699.76

Population (Source: US Bureau of Census)

	<u>Franklin Co</u>	<u>Tennessee</u>
2013 US Census	41,313	6,493,432
2014 US Census	41,428	6,540,826
2015 US Census	41,514	6,590,808
2016 US Census	41,700	6,645,011
2017 US Census	41,652	6,708,794
2018 US Census	41,890	6,770,010

Debt Ratios (6/30/18)

	<u>Assessed Value</u>	<u>Est. Actual Value</u>
O/S Debt To	7.38%	2.02%
Net Direct Debt to	6.74%	1.85%
Total Net Overlapping Debt to	0.24%	0.07%
Overall Net Debt to	698.00%	1.91%

Current Financial Rating Aa3 (Moody's Rating)

Schedule of Budgeted Debt Payments
Fiscal Year 2020/21
Franklin County, TN

General Debt Service Fund # 151

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
Monthly	ID Board Land	\$ 84,074	\$ 6,013	\$ 90,087	12 YR Capital Note
9/1/2020	FCHS Refund 2009	\$ -	\$ 29,813	\$ 29,813	GO Bond
10/1/2020	Hwy Road 15a Series	\$ -	\$ 6,641	\$ 6,641	7 YR Capital Note
10/1/2020	Hwy Road 15b Series	\$ -	\$ 3,186	\$ 3,186	7 YR Capital Note
11/1/2020	School Series 2019	\$ -	\$ 807,009	\$ 807,009	GO Bond
12/1/2020	Jail Bonds 12/17 Series	\$ -	\$ 140,850	\$ 140,850	GO Bond
12/1/2020	Jail Bonds 6/17 Series	\$ -	\$ 138,800	\$ 138,800	GO Bond
12/1/2020	Jud Ctr 1 Refund 17 Series	\$ -	\$ 20,603	\$ 20,603	GO Bond
12/1/2020	Jud Ctr 2 Refund 17 Series	\$ -	\$ 36,125	\$ 36,125	GO Bond
12/1/2020	School Ref 13 Series	\$ -	\$ 2,850	\$ 2,850	GO Bond
12/1/2020	School Refund 2017	\$ -	\$ 22,125	\$ 22,125	GO Bond
12/1/2020	Jail Expansion 2019 Series	\$ -	\$ 27,176	\$ 27,176	12 YR Capital Note
1/9/2021	SW/Hwy Equip 14 Series	\$ 64,260	\$ 1,714	\$ 65,974	7 YR Capital Note
3/1/2021	FCHS Refund 2009	\$ 1,590,000	\$ 29,813	\$ 1,619,813	GO Bond
4/1/2021	Hwy Road 15a Series	\$ 285,000	\$ 6,641	\$ 291,641	7 YR Capital Note
4/1/2021	Hwy Road 15b Series	\$ 142,857	\$ 3,186	\$ 146,043	7 YR Capital Note
5/1/2021	School Series 2019	\$ 100,000	\$ 807,009	\$ 907,009	GO Bond
6/1/2021	Jail Bonds 12/17 Series	\$ 385,000	\$ 140,850	\$ 525,850	GO Bond
6/1/2021	Jail Bonds 6/17 Series	\$ 475,000	\$ 138,800	\$ 613,800	GO Bond
6/1/2021	Jud Ctr 1 Refund 17 Series	\$ 45,000	\$ 20,603	\$ 65,603	GO Bond
6/1/2021	Jud Ctr 2 Refund 17 Series	\$ 480,000	\$ 36,125	\$ 516,125	GO Bond
6/1/2021	School Ref 13 Series	\$ 259,650	\$ 2,850	\$ 262,500	GO Bond
6/1/2021	School Refund 2017	\$ 205,000	\$ 22,125	\$ 227,125	GO Bond
6/1/2021	Jail Expansion 2019 Series	\$ 145,000	\$ 27,176	\$ 172,176	12 YR Capital Note
Total Gen Debt		\$ 4,260,841	\$ 2,478,080	\$ 6,738,921	

Highway Fund # 131

Date of Payment	Description	Principal	Interest	Total Payment	Bond Type
2/1/2021	Quarry Land	\$ 16,570	\$ 2,551	\$ 19,121	12 Yr. Capital Note
Total Highway		\$ 16,570	\$ 2,551	\$ 19,121	

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
101	County General Revenues				
40000	Local Taxes	\$ 11,800,953	\$ 13,053,745	\$ 13,015,180	\$ 13,239,691
41000	Licenses & Permits	108,738	112,026	109,460	109,460
42000	Fines, Forfeitures & Penalties	234,115	217,045	208,075	208,075
43000	Charges for Current Services	407,099	540,295	523,610	425,210
44000	Other Local Revenues	156,438	357,757	344,735	134,110
45000	Fees Received from County Officials	2,098,488	2,216,000	2,216,000	2,098,000
46000	State of Tennessee	2,662,568	3,325,609	3,327,370	2,786,719
47000	Federal Government	1,340,329	6,356,617	6,355,465	742,006
48000	Other Government & Citizens	274,289	200,288	196,734	193,000
49000	Other Sources	1,105,606	105,606	105,606	105,606
Total Co General Fund Revenue Category Summary		\$ 20,188,623	\$ 26,484,988	\$ 26,402,235	\$ 20,041,877
101	County General Expenditures				
	General Government				
51100	County Commission	\$ 511,390	\$ 339,307	\$ 318,104	\$ 392,332
51220	Beer Board	463	525	500	525
51300	County Mayor	187,973	197,396	194,592	202,816
51400	County Attorney	10,800	10,800	10,800	10,800
51500	Election Commission	265,338	270,454	256,244	254,956
51600	Register of Deeds	345,171	356,734	346,907	361,274
51720	Planning	157,192	165,656	160,023	166,245
51800	County Buildings	1,766,318	1,213,000	1,140,235	1,194,447
51900	Other General Administration - IT	77,698	83,450	79,162	83,450
	Finance				
52300	Property Assessor	521,089	582,549	575,133	598,467
52400	County Trustee	338,094	346,685	338,641	349,753
52500	County Clerk	590,360	626,462	619,035	636,769
52900	Finance Department	716,752	735,642	725,818	743,828
	Administration of Justice				
53100	Circuit Court	992,561	1,018,670	1,000,130	1,032,255
53300	General Sessions Court	314,608	321,678	317,458	326,223
53330	Drug Court Program	100,921	102,700	102,595	103,222
53400	Chancery Court	227,899	240,405	233,597	244,422
53500	Juvenile Court	134,659	140,044	134,853	140,565
53700	Judicial Commissioners	150,933	163,907	156,433	174,154
53900	Other Administration of Justice	216,568	623,053	603,053	171,000

Fund Summary by Category/Department
Fiscal Year 2019/20

	2018-2019	2019-2020	2019-2020	2020-2021
	Actual	Amended	Estimated	Budgeted
53910 Probation Services	129,802	150,144	145,727	160,010
Public Safety				
54110 Sheriff's Department	4,123,699	4,377,646	4,339,337	4,273,969
54160 Administration of the Sex Offender	9,708	15,593	12,710	15,593
54210 Jail	2,968,852	3,086,114	3,044,132	3,049,794
54230 Community Reentry Program	202,216	331,349	311,713	278,933
54240 Juvenile Services	80,217	142,500	117,492	142,500
54410 Civil Defense	152,560	167,826	164,718	167,385
54420 Rescue Squad	18,388	47,905	47,185	35,000
54490 Consolidated Communications	800,678	829,528	815,954	879,694
54610 County Coroner	43,497	46,450	45,009	37,000
54710 Public Safety Grants	27,620	31,721	30,433	5,536
Public Health & Welfare				
55110 Local Health Center	30,678	36,150	25,364	33,450
55120 Rabies & Animal Control	223,582	244,443	236,711	258,734
55190 Other Local Health Services	97,136	261,000	261,000	246,600
55390 Appropriation to State	26,446	27,946	27,946	30,646
55510 General Welfare Assistance	17,775	17,775	17,775	17,775
55731 Litter Control	92,701	100,183	91,711	100,633
55739 Other Waste Collections	41,324	44,047	43,626	44,272
55900 Other Public Health & Welfare	7,602	24,282	21,856	2,426
Social, Cultural & Recreational				
56300 Senior Citizen's Assistance	37,450	37,500	35,961	37,500
56700 Parks and Fair Boards	34,283	41,711	38,050	41,711
Agricultural & Natural Resources				
57100 Agriculture Extension	105,947	111,316	106,155	111,316
57500 Soil Conservation	79,561	84,598	81,001	92,047
Other Operations				
58120 Industrial Development	149,989	534,735	531,189	85,893
58190 Other Economic & Community Development	1,129,543	5,384,977	5,383,477	558,095
58220 Airport	48,352	213,179	213,179	141,014
58300 Veterans Services	89,943	93,903	90,719	93,017
58400 Other Charges	708,588	970,825	868,966	952,613
90000 Capital Projects	256,463	359,426	333,654	350,000
99100 Transfers Out	-	-	-	-
Total General Fund Department Exp Summary	\$ 19,361,387	\$ 25,353,889	\$ 24,796,061	\$ 19,430,659

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
112	Crthouse/Jail Maint. Fund Revenues				
40000	Local Taxes	\$ 200,075	\$ 160,000	\$ 160,000	\$ 200,075
Total Crthouse Fund Revenue Category Summary		\$ 200,075	\$ 160,000	\$ 160,000	\$ 200,075
112	Crthouse/Jail Maintenance Expenditures				
58400	Other Charges	\$ 2,019	\$ 2,000	\$ 2,000	\$ 2,040
99100	Transfers Out	210,000	170,000	170,000	195,000
Total Crthouse/Jail Fund Dept Exp Summary		\$ 212,019	\$ 172,000	\$ 172,000	\$ 197,040
115	Library Revenues				
40000	Local Taxes	\$ 322,347	\$ 397,808	\$ 399,030	\$ 406,205
41000	Licenses & Permits	1,754	1,935	1,871	1,935
43000	Charges for Current Services	12,826	11,360	12,310	12,300
44000	Other Local Revenues	6,591	2,450	1,836	2,000
46000	State of Tennessee	-	-	-	-
47000	Federal Government	1,773	1,585	1,585	1,600
48000	Other Government & Citizens	29,549	34,900	30,747	34,400
49000	Other Sources	-	-	-	-
Total Library Fund Revenue Category Summary		\$ 374,840	\$ 450,038	\$ 447,379	\$ 458,440
115	Library Expenditures				
56500	Libraries	\$ 351,380	\$ 392,274	\$ 378,201	\$ 392,029
58400	Other Charges	36,459	45,606	41,459	44,386
91150	Social, Cultural & Recreational Projects	7,658	-	-	-
99100	Transfers Out	3,000	3,000	3,000	3,000
Total Library Fund Department Exp Summary		\$ 398,497	\$ 440,880	\$ 422,660	\$ 439,415

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
116	Solid Waste Fund Revenue				
40000	Local Taxes	\$ 1,778,867	\$ 1,783,110	\$ 1,777,224	\$ 1,810,364
41000	Licenses & Permits	13,761	15,660	13,500	15,660
43000	Charges for Current Services	140,766	141,000	134,765	138,000
44000	Other Local Revenues	217,906	107,000	88,778	102,000
46000	State of Tennessee	46,488	93,556	90,851	25,000
47000	Federal Government	-	-	-	-
49000	Other Sources	-	-	-	-
Total Solid Waste Fund Rev Category Summary		\$ 2,197,788	\$ 2,140,326	\$ 2,105,119	\$ 2,091,024
116	Solid Waste/Sanitation Fund Expenditures				
55720	Sanitation Education/Information	\$ 2,779	\$ 3,200	\$ 3,002	\$ 3,200
55732	Convenience Centers	471,844	377,330	359,739	351,940
55733	Transfer Stations	1,430,207	1,663,080	1,630,251	1,524,057
55770	Post-Closure Care Cost	12,545	13,500	10,037	13,500
58400	Other Charges	96,957	108,540	97,397	108,540
99100	Transfers Out	48,803	48,803	48,803	48,803
Total Solid Waste Fund Department Exp Summary		\$ 2,063,135	\$ 2,214,454	\$ 2,149,228	\$ 2,050,040
120	Local Purpose Fund Revenue				
40000	Local Taxes	\$ 811,000	\$ 706,445	\$ 699,146	\$ 807,511
41000	Licenses & Permits	24,189	24,800	24,800	28,925
44000	Other Local Revenues	96	96	96	7,600
48000	Other Government & Citizens	-	-	-	-
Total Local Purpose Fund Rev Category Summary		\$ 835,285	\$ 731,341	\$ 724,042	\$ 844,036
120	Local Purpose(Rural Fire) Fund				
54310	Fire Prevention & Control	\$ 660,876	\$ 620,725	\$ 620,725	\$ 625,000
58400	Other Charges	12,177	11,600	11,600	11,600
Total Local Purpose Fund Dept Exp Summary		\$ 673,053	\$ 632,325	\$ 632,325	\$ 636,600

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
122	Drug Fund Revenues				
42000	Fines, Forfeitures & Penalties	\$ 23,364	\$ 54,476	\$ 98,423	\$ 31,000
43000	Charges for Current Services	1,500	3,000	2,650	2,500
44000	Other Local Revenues	3,600	91,611	89,230	12,500
46000	State of Tennessee	-	-	-	-
47000	Federal Government	17,363	5,000	2,447	5,000
48000	Other Government & Citizens	2,050	2,050	-	2,050
49000	Other Sources	-	-	-	-
Total Drug Fund Revenue Category Summary		\$ 47,877	\$ 156,137	\$ 192,750	\$ 53,050
122	Drug Control Fund				
54150	Drug Enforcement	\$ 68,061	\$ 108,876	\$ 89,893	\$ 147,000
58400	Other Charges	219	1,500	1,500	500
Total Drug Control Fund Dept Exp Summary		\$ 68,280	\$ 110,376	\$ 91,393	\$ 147,500
131	Highway Fund Revenues				
40000	Local Taxes	\$ 707,201	\$ 721,200	\$ 709,462	\$ 732,584
41000	Licenses & Permits	3,554	3,540	3,500	3,540
43000	Charges for Current Services	7,695	15,065	8,080	15,080
44000	Other Local Revenues	1,170	12,448	8,197	11,500
46000	State of Tennessee	3,543,372	2,984,821	3,018,823	2,685,482
47000	Federal Government	-	-	-	-
48000	Other Governments	17,667	17,666	17,379	-
49000	Other Sources	-	-	-	-
Total Highway Fund Revenue Category Summary		\$ 4,280,659	\$ 3,754,740	\$ 3,765,440	\$ 3,448,186
131	Highway Fund Expenditures				
61000	Administration	\$ 350,186	\$ 488,013	\$ 456,304	\$ 357,125
62000	Highway & Bridge Maintenance	909,256	989,599	951,444	1,036,730
63100	Operation & Maintenance of Equipment	292,360	354,690	309,200	374,612
63400	Quarry Operations	239,809	294,073	263,979	397,051
65000	Other Charges	195,648	219,907	210,429	248,907
68000	Capital Outlay	992,117	2,042,345	1,994,368	1,008,200
82100	Principal on Debt	15,072	15,807	15,807	16,571
82200	Interest on Debt	4,049	3,315	3,315	2,552
99100	Transfers Out	53,803	53,803	53,803	53,803
Total Highway Fund Department Exp Summary		\$ 3,052,300	\$ 4,461,551	\$ 4,258,649	\$ 3,495,551

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
141	School General Fund Revenues				
40000	Local Taxes	\$ 15,840,098	\$ 15,833,291	\$ 16,173,490	\$ 16,206,209
41000	Licenses & Permits	61,826	58,000	60,066	60,000
43000	Charges for Current Services	296,124	274,397	266,975	269,047
44000	Other Local Revenue	253,846	214,380	281,104	84,277
46000	State of Tennessee	27,941,910	28,374,136	28,362,625	28,137,497
47000	Federal Government	589,924	561,046	561,046	172,356
49000	Other Sources	-	-	-	-
Total School Gen Fund Rev Category Summary		\$ 44,983,728	\$ 45,315,250	\$ 45,705,306	\$ 44,929,386
141	School General Fund Expenditures				
Instruction					
71100	Regular Instruction	\$ 21,168,001	\$ 21,590,471	\$ 21,054,949	\$ 21,052,602
71150	Alternative School	269,307	202,503	202,316	202,280
71200	Special Education Program	3,616,427	3,667,709	3,579,997	3,528,907
71300	Vocational Education Program	1,279,993	1,355,018	1,341,384	1,416,709
71400	Student Body Education Prog	467,064	476,823	449,018	534,634
71600	Adult Educ Program	-	-	-	-
Support					
72110	Attendance	\$ 226,877	\$ 232,490	\$ 225,210	\$ 226,980
72120	Health Services	553,395	589,690	575,341	581,268
72130	Other Support Services	1,477,204	1,511,026	1,429,143	1,349,403
72210	Regular Instruction	1,257,993	1,487,257	1,426,674	1,458,485
72220	Special Educ Program	591,727	659,590	619,777	607,042
72230	Vocational Educ Prog	72,692	74,467	67,116	73,448
72250	Technology Department	1,013,489	1,030,325	996,579	1,020,694
72290	Other Programs (OPEB ARC)	168,143	-	-	-
72310	Board of Education	1,119,307	1,154,551	1,110,055	1,158,034
72320	Director of Schools	297,444	501,959	483,846	518,723
72410	Office of Principals	2,467,556	2,515,430	2,464,073	2,491,843
72510	Fiscal Services	11,561	11,561	11,561	11,561
72520	Human Resources	257,184	262,053	258,938	261,551
72610	Operation of Plant	3,511,111	3,558,309	3,205,951	3,517,847
72620	Maintenance of Plant	1,213,072	1,355,000	1,161,912	1,382,906
72710	Transportation	2,325,013	2,327,123	2,233,245	2,292,400
72810	Central & Other	106,568	132,806	97,505	99,222

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
Non-Instructional					
73300	Community Services	\$ 722,744	\$ 1,059,852	\$ 1,059,852	\$ 491,958
73400	Early Childhood Education	1,113,495	1,045,799	993,920	1,020,030
Capital Outlay & Debt Service					
73100	Capital Outlay	\$ 308,692	\$ 201,587	\$ 201,586	\$ 100,000
82130	Principal Debt Service	67,959	71,226	71,226	-
82230	Interest Debt Service	5,814	2,547	1,692	-
99100	Transfers Out	-	100,000	100,000	-
Total School Gen Fund Exp Summary		\$ 45,689,832	\$ 47,177,171	\$ 45,422,866	\$ 45,398,526
142 Federal Projects Fund Revenues					
47000	Federal Government	\$ 3,129,616	\$ 3,566,935	\$ 3,566,935	\$ 3,150,340
49000	Other Sources	-	100,000	100,000	-
Total Federal Projects Revenue Summary		3,129,616	3,666,935	3,666,935	3,150,340
142 Federal Projects Fund Expenditures					
Instruction					
71100	Regular Instruction Program	\$ 1,344,792	\$ 1,207,805	\$ 1,207,805	\$ 1,254,485
71200	Special Education Program	880,383	992,841	992,841	915,477
71300	Vocational Education Program	84,792	129,027	129,027	79,709
Support Services					
72120	Health Services	77,594	-	-	-
72130	Other Student Support	92,378	243,662	243,662	50,228
72210	Regular Instruction Program	239,725	440,012	440,012	353,937
72220	Special Education Program	146,318	293,172	293,172	228,308
72230	Vocational Education Program	-	8,247	8,247	10,000
72710	Transportation	260,755	253,342	253,342	258,196
73100	Food Service	1,621	88	88	-
Other Uses					
99100	Transfers Out	-	-	-	-
Total Federal Projects Expenditures Summary		3,128,358	3,568,197	3,568,197	3,150,340

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
143	Centralized Cafeteria Fund Revenues				
43000	Charges for Current Services	\$ 855,089	\$ 846,734	\$ 751,419	\$ 775,000
44000	Other Local Revenue	26,473	27,000	49,500	35,000
46000	State of Tennessee	27,479	27,479	28,625	28,625
47000	Federal Government	2,496,983	2,502,484	2,512,536	2,369,367
Total Centralized Cafeteria Revenue Summary		\$ 3,406,024	\$ 3,403,697	\$ 3,342,080	\$ 3,207,992
143	Centralized Cafeteria Fund Expenditures				
73100	Food Service	\$ 4,052,842	\$ 4,294,804	\$ 3,750,322	\$ 3,993,648
Total Centralized Cafeteria Dept Exp Summary		\$ 4,052,842	\$ 4,294,804	\$ 3,750,322	\$ 3,993,648
151	General Debt Service Fund Revenues				
40000	Local Taxes	\$ 1,335,023	\$ 4,703,849	\$ 4,695,938	\$ 4,666,032
41000	Licenses & Permits	6,607	12,900	12,900	10,050
44000	Other Local Revenues	305,704	370,000	370,000	390,000
49000	Other Sources	210,000	3,815,780	3,815,780	195,000
Total Gen Debt Service Rev Category Summary		\$ 1,857,334	\$ 8,902,530	\$ 8,894,619	\$ 5,261,082
151	General Government Debt Service				
82100	Principal on Debt	\$ 1,614,617	\$ 4,073,561	\$ 4,073,560	\$ 4,260,841
82200	Interest on Debt	849,362	2,781,733	2,781,477	2,478,081
82300	Other Debt Charges	29,284	115,365	115,365	105,322
99000	Other Uses	-	-	-	-
Total General Debt Service Fund Exp Summary		\$ 2,493,263	\$ 6,970,660	\$ 6,970,403	\$ 6,844,244

Fund Summary by Category/Department
Fiscal Year 2019/20

		2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Amended	Estimated	Budgeted
156	Education Debt Service Fund Revenues				
40000	Local Taxes	\$ 2,256,981	\$ 91,129	\$ 91,129	\$ -
41000	Licenses & Permits	2,680	674	674	-
48000	Other Government & Citizens	101,976	-	-	-
49000	Other Sources	-	-	-	-
Total Educ Debt Service Rev Category Summary		\$ 2,361,637	\$ 91,803	\$ 91,803	\$ -
156	Education Debt Service Expenditures				
82100	Principal on Debt	\$ 2,012,959	\$ -	\$ -	\$ -
82200	Interest on Debt	279,305	-	-	-
82300	Other Debt Charges	46,763	1,936	1,936	-
99000	Other Uses	-	3,645,781	3,645,781	-
Total Educ Debt Service Fund Exp Summary		\$ 2,339,027	\$ 3,647,717	\$ 3,647,717	\$ -

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues and Other Sources						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 10,356,343	\$ 11,602,745	\$ 11,602,745	\$ 11,827,256	Represents \$1.1643
40120	Trustee's Collections - Prior Year	218,620	235,000	216,925	216,925	
40125	Trustee's Collections - Bankruptcy	744	1,000	600	600	
40130	Circuit/Clerk & Master Collections - Prior Year	187,269	160,000	140,000	140,000	
40140	Interest and Penalty	35,918	37,000	54,000	54,000	
40161	Payments in Lieu of Taxes - TVA	4,045	4,000	5,000	5,000	
40162	Payments in Lieu of Taxes - Local Utilities	37,433	37,000	37,800	37,800	
40163	Payments in Lieu of Taxes - Other	34,445	35,000	38,250	38,250	
40200	COUNTY LOCAL OPTION TAXES					
40250	Litigation Tax - General	176,088	144,000	140,000	140,000	
40270	Business Tax	426,781	440,000	440,000	440,000	
40275	Mixed Drink Tax - Local	38,007	45,000	35,000	35,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	62,963	87,500	87,368	87,368	
40330	Wholesale Beer Tax	221,788	225,000	217,000	217,000	
40390	Other Statutory Local Taxes	509	500	492	492	
	TOTAL LOCAL TAXES	\$ 11,800,953	\$ 13,053,745	\$ 13,015,180	\$ 13,239,691	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 59,885	\$ 66,000	\$ 62,500	\$ 62,500	
41500	Permits					
41510	Beer Permits	3,473	3,500	3,500	3,500	
41520	Building Permits	45,020	42,000	43,010	43,010	
41590	Other Permits	360	526	450	450	
	TOTAL LICENSES AND PERMITS	\$ 108,738	\$ 112,026	\$ 109,460	\$ 109,460	
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42110	Fines	\$ 1,491	\$ 4,000	\$ 1,500	\$ 1,500	
42120	Officers Costs	27,021	14,500	14,300	14,300	
42141	Drug Court Fees	1,382	2,500	1,500	1,500	
42150	Jail Fees	7,002	7,500	6,820	6,820	
42180	DUI Treatment Fines	1,684	1,800	1,600	1,600	
42190	Data Entry Fee - Circuit Court	3,439	2,500	2,750	2,750	
42191	Courtroom Security Fee	75	150	55	55	
42192	Victims Assistance Assessments	1,130	1,300	1,500	1,500	
42300	General Sessions Court					
42310	Fines	27,616	23,000	20,500	20,500	
42311	Fines for Littering	19	50	50	50	
42320	Officers Costs	66,426	57,000	56,500	56,500	
42330	Game and Fish Fines	2,754	2,800	2,500	2,500	
42341	Drug Court Fees	11,664	12,500	11,300	11,300	
42350	Jail Fees	21,993	22,500	23,000	23,000	
42380	DUI Treatment Fines	8,771	10,000	11,000	11,000	
42390	Data Entry Fee - General Sessions Court	14,898	15,000	12,300	12,300	
42391	Courtroom Security Fee	1,224	1,500	1,250	1,250	
42392	Victims Assistance Assessments	15,091	16,000	21,000	21,000	
42400	Juvenile Court					
42410	Fines	543	1,200	600	600	
42420	Officers Costs	3,737	5,000	3,800	3,800	
42490	Data Entry Fee - Juvenile Court	1,761	2,000	1,750	1,750	
42491	Courtroom Security Fee - Juvenile Court	-	20	-	-	
42500	Chancery Court					
42520	Officers Costs	684	950	275	275	
42530	Data Entry Fee - Chancery Court	3,330	3,000	3,300	3,300	
42600	Other Courts - In County					
42641	Drug Court Fees	8,315	8,200	8,000	8,000	
42990	Other Fines, Forfeitures & Penalties	2,065	2,075	925	925	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 234,115	\$ 217,045	\$ 208,075	\$ 208,075	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 47,883	\$ 171,685	\$ 171,685	\$ 60,000	State Contract Litter St. Routes. Hospital OT
43300	Fees					
43350	Copy Fees	\$ -	\$ 50	\$ -	\$ 50	
43366	Greenbelt Application Late	400	500	300	500	
43370	Telephone Commissions	77,506	82,000	78,000	82,000	Inmate Phones

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
43380	Vending Machine Collections	-	90	-	90	
43390	Constitutional Officers Fees &	-	450	-	450	
43392	Data Processing Fees - Register	15,530	16,000	15,275	16,000	
43393	Probation Fees	249,422	250,000	240,000	250,000	
43394	Data Processing Fees - Sheriff	3,868	4,000	3,550	4,000	Audit Adjustment 2013-14
43395	Sex Offender Registration Fee - Sheriff	7,350	7,400	6,600	7,400	
43396	Data Processing Fees - County Clerk	3,905	3,500	3,600	3,500	
43399	Vehicle Insurance Coverage & Reinstatement Fees	1,235	4,620	4,600	1,220	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 407,099	\$ 540,295	\$ 523,610	\$ 425,210	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Investment Income	\$ -	\$ 5,000	\$ 5,000	\$ 5,060	
44120	Lease/Rentals	34,407	36,100	25,000	25,000	SCHRA, TN Rehab, TN Environ, FCIDBC
44131	Commissary Sales	11,104	11,500	10,800	11,500	Sheriff Commissary
44140	Sale of Maps	-	50	25	50	
44170	Miscellaneous Refunds	36,252	223,956	224,000	35,000	St Inmate,
44500	Nonrecurring Items					
44530	Sale of Equipment	1,101	15,510	16,000	250	
44540	Sale of Property	49	250	390	250	
44570	Contributions and Gifts	3,670	1,150	850	600	
44990	Other Local Revenues	18,596	1,200	3,800	1,200	Unclaimed Property, Misc & Ins Dividend
44990	Other Local Revenues - SMTAP	10,709	10,500	6,300	10,500	Pavilion Receipts
44990	Other Local Revenues - Project Preservation	139	200	70	200	Project Preservation Receipts
44990	Other Local Revenues - Fair	40,411	52,341	52,500	44,500	Fair Receipts
	TOTAL OTHER LOCAL REVENUES	\$ 156,438	\$ 357,757	\$ 344,735	\$ 134,110	
45000	FEES RECEIVED FROM COUNTY OFFICIALS					
45500	Fees in Lieu of Salary					
45510	County Clerk	\$ 377,024	\$ 375,000	\$ 375,000	\$ 375,000	
45520	Circuit Court Clerk	222,924	235,000	235,000	235,000	
45540	General Sessions Court Clerk	326,471	320,000	320,000	320,000	
45550	Clerk and Master	143,273	135,000	135,000	135,000	
45560	Juvenile Court Clerk	36,307	48,000	48,000	48,000	
45580	Register	201,523	240,000	240,000	205,000	
45590	Sheriff	17,764	20,000	20,000	20,000	
45610	Trustee	773,202	843,000	843,000	760,000	
	TOTAL FEES REC'D FROM COUNTY OFFICIALS	\$ 2,098,488	\$ 2,216,000	\$ 2,216,000	\$ 2,098,000	
46000	STATE OF TENNESSEE					
46100	General Government Grants					
46110	Juvenile Services Program	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
46190	Other General Government Grants	16,803	1,378	1,378	1,380	Fair
46210	Law Enforcement Training Program	23,400	34,400	34,400	34,400	
46310	Health Department Programs	96,647	261,000	261,000	246,600	DGA Contract (100%)
46390	Other Health & Welfare Grants	-	20,000	20,000	-	Healthy Built Environment Grant
46400	Public Works Grants					
46430	Litter Program	18,808	25,000	21,000	25,000	about 20%
46440	TN Industrial Infrastructure Program Grant TVA	-	1,319	1,319	-	Modena Property soil testing
46440	TN Industrial Infrastructure Program Grant Nissan	-	-	-	-	Auditor moved to 47170
46440	TN Industrial Infrastructure Program Grant Site Development	51,750	-	-	-	Auditor moved to 47170
46800	Other State Revenues					
46820	Income Tax	241,502	240,000	240,000	200,000	
46830	Beer Tax	17,959	18,500	18,175	18,175	
43835	Vehicle Certificate of Title Fees	8,233	11,000	8,250	11,000	Co Clerk fee reserved for equipment/supplies
46840	Alcoholic Beverage Tax	96,945	98,000	102,800	98,000	
46851	State Revenue Sharing - TVA	1,133,321	1,321,158	1,321,158	1,140,000	TVA
46882	State Revenue Sharing - Telecommunications	64,586	50,000	59,776	50,000	
46915	Contracted Prisoner Boarding	803,488	1,080,000	1,080,000	935,000	
46960	Registrar's Salary Supplement	15,164	15,164	15,164	15,164	
46980	Other State Grants	21,361	135,308	130,950	-	St Recidivism Grant
46990	Other State Revenues	43,601	4,382	3,000	3,000	
	TOTAL STATE OF TENNESSEE	\$ 2,662,568	\$ 3,325,609	\$ 3,327,370	\$ 2,786,719	
47000	FEDERAL GOVERNMENT					
47100	Federal Through State					
47170	Appalachian Regional Commission Nissan	\$ 263,570	\$ 219,181	\$ 219,181	\$ -	Decherd Water Nissan ARC
47170	Appalachian Regional Commission ID Brd Site Development	-	298,250	298,250	-	Site development Industrial Park Site #9 ARC
47180	Community Development Housing Grant	21,747	355,000	355,000	-	(SCTDD Housing \$355K (100%) will rebudget
47180	Community Development TCAT Grant	329,837	4,375,165	4,375,165	446,406	TCAT EDA Grant \$446,406
47220	Civil Defense Reimbursement	38,850	38,850	38,850	38,850	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
47235	Homeland Security Grants	19,814	20,880	19,728	-	Homeland Security Grant 100%
47590	Other Federal through State	356,121	370,291	370,291	246,750	Impaired Drivers \$12,850 & Hwy Visibility \$3K, JAG \$100K (100%)
47990	Other Direct Federal Revenue	310,390	679,000	679,000	10,000	Inmate Social Security & Other Misc (100%)
	TOTAL FEDERAL GOVERNMENT	\$ 1,340,329	\$ 6,356,617	\$ 6,355,465	\$ 742,006	
48000	OTHER GOVERNMENTS & CITIZENS					
48100	Other Governments					
48130	Contributions	\$ 163,287	\$ 87,569	\$ 85,917	\$ 84,500	E-911, Cities PPA, Cadet, DAV
48600	Citizens & Groups					
48610	Donations	\$ 41,335	\$ 46,719	\$ 45,669	\$ 42,500	Animal Control, Cadet, DAV
48990	Other	69,667	66,000	65,148	66,000	BOE for SRO, Cell Phones/Software, Beer Fines
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 274,289	\$ 200,288	\$ 196,734	\$ 193,000	
	TOTAL ESTIMATED REVENUES	\$ 19,083,017	\$ 26,379,382	\$ 26,296,629	\$ 19,936,271	
49000	OTHER SOURCES					
49800	Transfers In	\$ 1,105,606	\$ 105,606	\$ 105,606	\$ 105,606	Library \$3K, Hwy\$3,803 & Solid Waste\$3,803, Hwy Equip 2015/16 \$50K, SW 2015/16 Equip \$45K ends 6/30/21
	TOTAL OTHER SOURCES	\$ 1,105,606	\$ 105,606	\$ 105,606	\$ 105,606	
	TOTAL EST. REVENUES & OTHER SOURCES	\$ 20,188,623	\$ 26,484,988	\$ 26,402,235	\$ 20,041,877	
Estimated Expenditures						
51100	COUNTY COMMISSION					
191	Board & Committee Fees	\$ 69,455	\$ 68,000	\$ 68,000	\$ 69,500	
	Total Salary Expense	\$ 69,455	\$ 68,000	\$ 68,000	\$ 69,500	
201	Social Security	3,833	4,100	3,660	4,100	
204	Pensions	331	410	282	410	
207	Medical Insurance	548	700	461	700	
210	Unemployment Compensation	3	15	11	15	
212	Employer Medicare Liability	1,002	1,008	951	1,008	
	Total Benefit Expense	\$ 5,717	\$ 6,233	\$ 5,366	\$ 6,233	
305	Audit Services	15,600	16,000	15,800	16,000	Based on Census Data
320	Dues & Memberships	11,952	12,250	12,210	12,250	SCTDD, TCCA, TCSA & SCHRA
330	Operating Lease Payments	-	4,650	4,110	4,650	KMBS Copier Lease
331	Legal Services	8,513	9,500	6,000	17,500	
332	Legal Notices	6,771	5,000	3,000	7,000	Some Reimbursed through Grants
334	Maintenance Agreements	4,331	-	-	-	moved to line 330
355	Travel	2,679	4,500	2,028	7,500	Periderms, Mileage & Lodging, Etc **New Co Comm Requirements**
399	Other Contracted Services	-	2,000	-	7,000	Misc
	Total Contract Expense	\$ 49,846	\$ 53,900	\$ 43,148	\$ 71,900	
435	Office Supplies	7,175	10,000	9,154	14,000	Includes copy/printer paper for all
	Total Supply Expense	\$ 7,175	\$ 10,000	\$ 9,154	\$ 14,000	
509	Refunds	4,241	12,000	7,600	63,000	Bldg. permits, tax refunds, etc. \$60K P&Z Refund/offset permit revenue 2019/20)
524	In Service/Staff Development	1,730	3,500	1,050	3,500	Meeting Registrations & Contracted In-Service Staff Development **New Co Comm Requirements***
540	Tax Relief Program	98,326	106,000	104,696	99,000	Elderly low-income/Disabled Veterans
599	Other Charges	217,309	11,344	14,285	15,000	Settlement, E-911 Sign Maint & Misc
599	Other Charges - Census	-	10,500	3,580	-	
599	Other Charges - Fair	57,591	57,780	61,182	45,000	Franklin County Fair - Balance Carries
599	Other Charges - Project Preservation	-	50	43	5,199	Project Preservation - Balance Carries
	Total Other Expense	\$ 379,197	\$ 201,175	\$ 192,436	\$ 230,699	
	TOTAL COUNTY COMMISSION	\$ 511,390	\$ 339,307	\$ 318,104	\$ 392,332	
51220	BEER BOARD					
332	Legal Notices	\$ 463	\$ 500	\$ 500	\$ 500	Advertising
355	Travel	-	25	-	25	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 463	\$ 525	\$ 500	\$ 525	
	TOTAL BEER BOARD	\$ 463	\$ 525	\$ 500	\$ 525	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
51300	COUNTY MAYOR					
101	County Official	\$ 90,992	\$ 93,267	\$ 93,267	\$ 96,494	Elected - State Mandated
103	Assistant(s)	34,936	37,649	37,649	37,649	1 position FT
185	Educational Incentive -- Other County Employees	-	-	-	850	1 employee
186	Longevity	-	-	-	300	1 employee
189	Other Salaries & Wages	14,989	15,267	15,267	15,267	
	Total Salary Expense	\$ 140,917	\$ 146,183	\$ 146,183	\$ 150,560	
201	Social Security	8,720	9,151	9,006	9,370	
204	Pensions	17,316	17,708	17,589	18,131	
206	Life Insurance	105	116	114	114	
207	Medical Insurance	10,813	10,296	10,195	10,620	
210	Unemployment Compensation	73	79	40	79	1 FT
212	Employer Medicare Liability	2,039	2,141	2,106	2,192	
299	Other Fringe Benefits	88	500	288	500	
	Total Benefit Expense	\$ 39,154	\$ 39,991	\$ 39,339	\$ 41,006	
307	Communication	29	100	30	100	
320	Dues & Memberships	1,800	1,800	1,800	1,800	TACM
330	Operating Lease Payments	-	4,000	4,274	4,000	KMBS Lease Copier (moved from 334)
334	Maintenance Agreement	2,595	-	-	-	
348	Postal Charges	190	50	-	50	
355	Travel	55	944	732	200	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 4,669	\$ 6,894	\$ 6,836	\$ 6,150	
425	Gasoline	954	693	357	1,250	Moved from ID Board
435	Office Supplies	1,297	1,500	508	1,500	
	Total Supply Expense	\$ 2,251	\$ 2,193	\$ 865	\$ 2,750	
508	Premium on Surety Bonds	50	50	-	50	
524	In Service/Staff Development	199	585	585	300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	733	1,500	785	2,000	
	Total Other Expense	\$ 982	\$ 2,135	\$ 1,370	\$ 2,350	
	TOTAL COUNTY MAYOR	\$ 187,973	\$ 197,396	\$ 194,592	\$ 202,816	
51400	COUNTY ATTORNEY					
331	Legal Services	10,800	\$ 10,800	\$ 10,800	10,800	\$900 Monthly Retainer
	Total Contract Expense	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	
	TOTAL COUNTY ATTORNEY	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	
51500	ELECTION COMMISSION					
101	County Official	\$ 70,904	\$ 72,676	\$ 72,676	\$ 75,191	Elected - State Mandated 3.46%
106	Deputy	36,629	37,645	37,644	37,645	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
186	Longevity	1,320	1,440	1,440	1,560	2 employees
187	Overtime Pay	3,941	4,370	4,277	4,000	1 Elections this fiscal year
189	Other Salaries & Wages	13,528	15,060	12,383	16,640	part time
192	Election Commission	1,540	2,500	1,645	2,500	
193	Election Workers	38,916	19,000	17,578	22,000	1 Elections this fiscal year
	Total Salary Expense	\$ 167,728	\$ 153,641	\$ 148,592	\$ 160,485	
201	Social Security	10,055	9,818	8,814	9,981	
204	Pensions	15,655	14,069	13,889	14,385	
206	Life Insurance	94	94	83	94	2 full time
207	Medical Insurance	14,181	14,300	14,299	14,750	
210	Unemployment Compensation	401	390	162	390	3 emp. + election workers
212	Employer Medicare Liability	2,362	2,296	2,057	2,334	
299	Other Fringe Benefits	500	500	500	500	3 emp. + election workers
	Total Benefit Expense	\$ 43,248	\$ 41,467	\$ 39,805	\$ 42,434	
307	Communication	266	500	360	300	
317	Data Processing Services	18,145	16,400	16,395	18,500	Microvote and Embry
320	Dues & Memberships	450	450	450	450	TACEO
330	Operating Lease Payments	-	3,900	4,476	3,900	KMBS Copier Lease
332	Legal Notices	6,428	8,450	7,000	4,000	PPB long ballots
334	Maintenance Agreements	4,724	850	850	600	Kardveyor (Copier moved to line 330)
336	Maintenance & Repair -- Equipment	310	-	-	500	
348	Postal Charges	3,985	3,650	2,110	3,200	
349	Printing, Stationary & Forms	2,232	2,550	1,928	2,500	
355	Travel	1,565	160	259	2,200	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	6,245	6,200	3,205	7,000	2 maintenance techs.
	Total Contract Expense	\$ 44,350	\$ 43,110	\$ 37,034	\$ 43,150	
435	Office Supplies	3,863	4,000	2,580	4,000	
499	Other Supplies & Materials	1,554	1,220	1,217	1,800	
	Total Supply Expense	\$ 5,417	\$ 5,220	\$ 3,796	\$ 5,800	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
524	In Service/Staff Development	830	130	130	1,200	Meeting Registrations & Contracted Service Staff Development In-
599	Other Charges	3,765	50	50	50	Notary Bonds & Misc
	Total Other Expense	\$ 4,595	\$ 180	\$ 180	\$ 1,250	
709	Data Processing Equipment	-	26,837	26,837	1,837	Technology Grant
	Total Capital Expense	\$ -	\$ 26,837	\$ 26,837	\$ 1,837	
	TOTAL ELECTION COMMISSION	\$ 265,338	\$ 270,454	\$ 256,244	\$ 254,956	
	51600 REGISTER OF DEEDS					
101	County Official	\$ 78,782	\$ 80,751	\$ 80,751	\$ 83,545	Elected - State Mandated 3.46%
106	Deputy(ies)	133,075	136,642	136,638	136,642	4 positions
185	Educational Incentive -- Other County Employees	3,800	2,850	2,850	2,850	4 employees
186	Longevity	2,400	2,700	2,700	2,760	3 employees
	Total Salary Expense	\$ 218,057	\$ 222,943	\$ 222,939	\$ 225,797	
201	Social Security	12,418	13,872	12,859	14,049	
204	Pensions	30,369	26,855	26,849	27,198	
206	Life Insurance	230	234	234	234	
207	Medical Insurance	35,454	35,750	35,748	36,874	
210	Unemployment Compensation	210	220	112	220	4 empl. not incl. elected official
212	Employer Medicare Liability	2,904	3,244	3,007	3,286	
299	Other Fringe Benefits	800	800	800	800	
	Total Benefit Expense	\$ 82,385	\$ 80,975	\$ 79,609	\$ 82,661	
307	Communication	505	450	545	450	
317	Data Processing Services	15,511	18,000	18,000	18,300	BIS - Offset by DP revenue
320	Dues & Memberships	785	810	805	810	COAT(INCR), TRA, MTRA
330	Operating Lease Payments	-	5,306	5,206	5,306	KMBS Copier & Postage Machine Lease
334	Maintenance Agreements	604	-	-	-	moved to line 330
337	Maintenance & Repair -- Office Equipment	3,304	-	-	-	moved to line 330
348	Postal Charges	-	2,500	2,000	2,200	
355	Travel	1,846	2,500	876	2,500	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	5,920	10,000	6,300	10,000	Microfilming, Rebinding & Plat Scanning
	Total Contract Expense	\$ 28,475	\$ 39,566	\$ 33,732	\$ 39,566	
435	Office Supplies	11,351	5,932	3,978	7,000	
	Total Supply Expense	\$ 11,351	\$ 5,932	\$ 3,978	\$ 7,000	
508	Premium on Surety Bonds	-	50	-	50	Register & 1 Notaries
524	In Service/Staff Development	917	1,200	580	1,200	Meeting Registrations & Contracted Service Staff Development & Recert In-
	Total Other Expense	\$ 917	\$ 1,250	\$ 580	\$ 1,250	
711	Furniture & Fixtures	1,358	-	-	-	Shelves & Chairs
799	Other Capital Outlay	2,628	6,068	6,068	5,000	
	Total Capital Expense	\$ 3,986	\$ 6,068	\$ 6,068	\$ 5,000	
	TOTAL REGISTER OF DEEDS	\$ 345,171	\$ 356,734	\$ 346,907	\$ 361,274	
	51720 PLANNING & ZONING					
105	Supervisor/Director	\$ 64,961	\$ 66,751	\$ 66,758	\$ 66,751	Appointed - Hourly
106	Deputy	40,290	41,412	41,417	41,412	1 full time position
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	950	950	950	950	1 employee
186	Longevity	1,740	1,860	1,860	1,980	2 employees
187	Overtime	445	-	-	-	Office Changing to Compensation Time
	Total Salary Expense	\$ 109,336	\$ 111,923	\$ 111,935	\$ 112,043	
201	Social Security	6,720	6,964	6,878	6,971	
204	Pensions	15,322	13,482	13,480	13,494	
206	Life Insurance	94	94	94	94	
207	Medical Insurance	13,621	14,300	14,299	14,750	
210	Unemployment Compensation	84	110	56	108	
212	Employer Medicare Liability	1,572	1,629	1,608	1,630	
299	Other Fringe Benefits	400	400	400	400	
	Total Benefit Expense	\$ 37,813	\$ 36,978	\$ 36,815	\$ 37,447	
307	Communication	201	220	219	220	
320	Dues and Memberships	25	25	25	25	TNAFPM
330	Operating Lease Payments	-	2,280	2,580	2,280	KMBS Copier Maintenance Lease (got rid of fax and printer cost)
332	Legal Notices, Recording & Court Cost	1,637	2,200	2,200	2,200	
334	Maintenance Agreement (Software)	1,300	1,300	1,300	1,300	ESRI (GIS)
337	Maintenance & Repair -- Office Equipment	1,012	-	-	-	Moved to line 330
338	Maintenance & Repair -- Vehicle	528	2,000	1,429	500	County Vehicle needs engine work
348	Postal Charges	300	800	800	800	
355	Travel	794	1,250	522	1,250	Periderms, Mileage & Lodging, TNAFPM Conference & Mandated Training
	Total Contract Expense	\$ 5,797	\$ 10,075	\$ 9,075	\$ 8,575	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	
No.		Actual	Amended	Estimated	Approved	
425	Gasoline	747	1,200	600	1,200	Increase due to activity
432	Library Books/Media	-	350	-	350	
435	Office Supplies	3,299	1,500	1,143	1,500	
	Total Supply Expense	\$ 4,046	\$ 3,050	\$ 1,743	\$ 3,050	
508	Premiums on Corporate Surety Bonds	-	100	50	100	Notary Bonds
524	In Service/Staff Development	200	1,500	375	1,500	Meeting Registrations & Contracted In-Service Staff Development ESRI/GIS, TN Mandated Training TNAFPM Conference
599	Other Charges	-	30	32	30	Notary Application Fee
	Total Other Expense	\$ 200	\$ 1,630	\$ 457	\$ 1,630	
799	Other Capital Outlay	-	2,000	-	3,500	Non-Supply Items
	Total Capital Expense	\$ -	\$ 2,000	\$ -	\$ 3,500	
	TOTAL PLANNING & ZONING	\$ 157,192	\$ 165,656	\$ 160,023	\$ 166,245	
51800	COUNTY BUILDINGS					
105	Supervisor/Director	\$ 33,530	\$ 34,455	\$ 34,507	\$ 34,455	Appointed - Hourly
166	Custodial Personnel	142,379	144,850	143,005	154,853	6 positions
167	Maintenance Personnel	60,827	52,586	47,878	62,586	2 positions
169	Part-Time Personnel	-	7,000	6,133	18,078	1 position
186	Longevity	3,180	3,420	3,060	3,540	5 employees
187	Overtime	-	800	-	800	
189	Other Salaries & Wages	14	1,300	242	300	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 239,930	\$ 244,412	\$ 234,824	\$ 274,613	
201	Social Security	13,820	16,009	14,156	17,150	
204	Pensions	32,898	30,997	23,667	33,207	TCRS 12%
206	Life Insurance	417	421	374	468	
207	Medical Insurance	63,518	64,350	52,430	73,749	5.4% Increase Dec - June
210	Unemployment Compensation	390	495	368	550	
212	Employer Medicare Liability	3,232	3,744	3,311	4,011	
299	Other Fringe Benefits	1,800	1,800	1,450	2,000	10 employees
	Total Benefit Expense	\$ 116,075	\$ 117,817	\$ 95,756	\$ 131,134	
307	Communication	42,930	43,000	43,395	43,000	
321	Engineering Services	-	2,000	-	15,000	
334	Maintenance Agreement	36,509	40,000	42,608	40,000	ISP (Comcast), Others
335	Maintenance & Repair -- Buildings	108,158	80,000	66,689	90,000	Otis Elevator; Boiler Supply; Fire Ext Heat./Air & Nashville Chemical
336	Maintenance & Repair -- Equipment	14,837	17,000	15,878	17,000	Signal Voice, Rapiscan
338	Maintenance & Repair -- Vehicles	2,050	3,000	1,174	3,000	Routine maint & tire replacement
347	Pest Control	9,741	12,000	12,000	12,000	Co Wide Annual Bid Item
359	Disposal Services	7,502	8,000	8,000	8,000	Most County locations
399	Other Contracted Services	279,501	65,571	65,222	40,000	
	Total Contract Expense	\$ 501,228	\$ 270,571	\$ 254,967	\$ 268,000	
410	Custodial Supplies	24,233	28,000	24,722	28,000	
425	Gasoline	2,314	2,300	2,200	2,300	
451	Uniforms	1,988	3,200	2,299	3,200	
452	Utilities	459,699	420,000	420,000	440,000	
499	Other Supplies/Materials	1,136	1,200	1,156	1,200	
	Total Supply Expense	\$ 489,370	\$ 454,700	\$ 450,377	\$ 474,700	
599	Other Charges	5,330	4,500	1,203	4,500	
	Total Other Expense	\$ 5,330	\$ 4,500	\$ 1,203	\$ 4,500	
707	Building Improvements	374,276	112,500	98,000	-	HVAC Courthouse Hallways, etc.. Landscaping Courthouse
717	Maintenance Equipment	3,821	1,500	1,108	1,500	
799	Other Capital Outlay	36,288	7,000	4,000	40,000	Unexpected Building Exp during the year
	Total Capital Expense	\$ 414,385	\$ 121,000	\$ 103,108	\$ 41,500	
	TOTAL COUNTY BUILDINGS	\$ 1,766,318	\$ 1,213,000	\$ 1,140,235	\$ 1,194,447	
51900	Other General Administration - IT					
307	Communication	\$ 200	\$ 300	\$ 547	\$ 300	Verizon & Long Dist
334	Maintenance Agreement	12,490	18,645	14,206	20,000	Network Services, Email Server, Webhosting, Archive & Other (some moved from 51800)
399	Other Contracted Services	47,213	51,200	51,485	50,000	Individual's Contracted Services moved from 51800
	Total Contract Expense	\$ 59,903	\$ 70,145	\$ 66,238	\$ 70,300	
599	Other Charges	312	555	545	400	Misc Software, Freight & Misc Charges
	Total Other Expense	\$ 312	\$ 555	\$ 545	\$ 400	
709	Data Processing Equipment	17,483	12,750	12,379	12,750	Departments IT Maintains
	Total Capital Expense	\$ 17,483	\$ 12,750	\$ 12,379	\$ 12,750	
	Total Other General Administration - IT	\$ 77,698	\$ 83,450	\$ 79,162	\$ 83,450	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
52300	PROPERTY ASSESSOR					
101	County Official	\$ 78,782	\$ 80,751	\$ 80,751	\$ 83,545	Elected - State Mandated 3.46%
106	Deputy(ies)	224,656	237,331	235,154	245,320	7 positions
185	Educational Incentive -- Other County Employees	950	3,500	950	3,500	4 Eligible employees
186	Longevity	1,200	1,500	1,500	2,160	4 employees
187	Overtime	6,834	7,000	9,398	7,000	Moved funds from PT
191	Board & Committee Fees	3,740	4,820	4,000	4,820	CBE
	Total Salary Expense	\$ 316,162	\$ 334,902	\$ 331,753	\$ 346,345	
201	Social Security	18,944	20,347	19,980	21,560	
204	Pensions	43,830	39,749	39,385	41,162	TCRS 12%
206	Life Insurance	374	374	374	374	
207	Medical Insurance	56,726	57,200	57,197	58,999	5.4% Increase Dec - June
210	Unemployment Compensation	336	385	224	385	7 employees
212	Employer Medicare Liability	4,444	4,992	4,673	5,042	
299	Other Fringe Benefits	1,400	1,400	1,400	1,400	7 employees
	Total Benefit Expense	\$ 126,054	\$ 124,447	\$ 123,232	\$ 128,923	
308	Consultants	3,750	5,000	5,000	5,000	Tax Consultant - Appeals
309	Contracts with Gov't Agencies	20,233	42,000	42,000	42,000	Comptroller of Treasury & Divn of Property Assessments
312	Contracts with Private Agencies	32,188	34,000	34,000	34,000	PPR - Increase in Audits
320	Dues & Memberships	1,800	1,800	1,800	1,800	TAA
330	Operating Lease Payments	-	8,400	10,260	8,400	KMBS Copier Lease
332	Legal Notices, Recording & Court Cost	334	600	646	600	Herald Chronicle Increase in Rates
334	Maintenance Agreement	11,129	6,000	6,072	6,000	ESRI & ACES (KMBS moved to line 330)
337	Maintenance & Repair -- Office Equipment	-	42	-	1,000	
338	Maintenance & Repair -- Vehicles	13	1,500	593	1,500	
348	Postal Charges	2,816	9,800	8,770	9,800	
355	Travel	851	1,200	568	1,200	Periderms, Mileage & Lodging, Etc Increase in Training
	Total Contract Expense	\$ 73,114	\$ 110,342	\$ 109,708	\$ 111,300	
425	Gasoline	917	2,000	2,000	2,000	
435	Office Supplies	3,924	4,200	3,162	4,200	
	Total Supply Expense	\$ 4,841	\$ 6,200	\$ 5,162	\$ 6,200	
508	Premium on Surety Bonds	-	200	-	200	Notary Bonds
524	In Service/Staff Development	235	1,500	335	1,500	In-Service Staff Development Increase in Training
599	Other Charges	683	1,000	983	1,000	
	Total Other Expense	\$ 918	\$ 2,700	\$ 1,318	\$ 2,700	
719	Office Equipment	-	3,958	3,958	3,000	
	Total Capital Expense	\$ -	\$ 3,958	\$ 3,958	\$ 3,000	
	TOTAL PROPERTY ASSESSOR	\$ 521,089	\$ 582,549	\$ 575,133	\$ 598,467	
52400	COUNTY TRUSTEE					
101	County Official	\$ 78,782	\$ 80,751	\$ 80,751	\$ 83,545	Elected - State Mandated 3.46%
106	Deputy(ies)	135,092	137,640	136,051	137,650	4 positions
185	Educational Incentive -- Other County Employees	2,850	1,900	1,900	1,800	2 employees
186	Longevity	2,220	2,280	2,280	1,200	1 employee
189	Other Salaries & Wages	896	2,500	1,480	2,500	Employee from County - shared or retiree
	Total Salary Expense	\$ 219,840	\$ 225,071	\$ 222,463	\$ 226,695	
201	Social Security	13,227	14,004	13,489	14,105	
204	Pensions	29,757	27,111	24,737	27,306	TCRS 12%
206	Life Insurance	216	234	206	234	
207	Medical Insurance	35,454	35,750	35,748	36,874	5.4% Increase Dec - June
210	Unemployment Compensation	205	235	128	235	4 Ft & 1 Partial PT -- not incl. elected official
212	Employer Medicare Liability	3,106	3,275	3,174	3,299	
299	Other Fringe Benefits	800	800	800	800	4 employees
	Total Benefit Expense	\$ 82,765	\$ 81,410	\$ 78,281	\$ 82,853	
317	Data Processing Services	10,560	12,500	12,060	12,500	LGDPD
320	Dues & Memberships	905	980	975	1,003	COAT & MTTA
330	Operating Lease Payments	-	1,400	1,303	1,400	KMBS Copier Maint
334	Maintenance Agreements	1,197	-	-	-	moved to line 330
348	Postage	10,250	10,750	10,300	10,750	
355	Travel	2,235	2,000	874	2,000	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	5,474	6,600	6,979	6,600	Contracted Billing
	Total Contract Expense	\$ 30,621	\$ 34,230	\$ 32,491	\$ 34,253	
435	Office Supplies	3,853	4,500	4,292	4,500	
	Total Supply Expense	\$ 3,853	\$ 4,500	\$ 4,292	\$ 4,500	
508	Premium on Surety Bonds	-	50	-	50	Notary Bond
524	In Service/Staff Development	1,015	1,425	1,115	1,402	Meeting Registrations & Contracted Service Staff Development
	Total Other Expense	\$ 1,015	\$ 1,475	\$ 1,115	\$ 1,452	
	TOTAL COUNTY TRUSTEE	\$ 338,094	\$ 346,685	\$ 338,641	\$ 349,753	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
52500 COUNTY CLERK						
101	County Official	\$ 78,782	\$ 80,751	\$ 80,751	\$ 83,545	Elected - State Mandated 3.46%
106	Deputy(ies)	277,295	317,956	314,622	320,956	9 FT Employees
169	Part Time Personnel	26,733	6,610	6,397	8,110	1 Employees
185	Educational Incentive -- Other County Employees	5,700	5,700	5,700	5,700	7 employees
186	Longevity	5,880	6,060	6,060	6,240	6 employees
	Total Salary Expense	\$ 394,390	\$ 417,077	\$ 413,530	\$ 424,551	
201	Social Security	23,519	26,265	24,802	26,449	
204	Pensions	49,345	47,753	47,197	48,110	TCRS 12%
206	Life Insurance	417	469	448	469	
207	Medical Insurance	63,165	71,500	70,237	73,749	5.4% Increase Dec - June
210	Unemployment Compensation	507	565	259	565	
212	Employer Medicare Liability	5,528	6,143	5,801	6,186	
299	Other Fringe Benefits	2,050	2,050	1,800	2,050	
	Total Benefit Expense	\$ 144,531	\$ 154,745	\$ 150,543	\$ 157,578	
307	Communication	529	500	524	500	
317	Data Processing Services	22,440	22,500	22,459	23,000	BIS
320	Dues & Memberships	810	840	830	840	COAT & CCA
330	Operating Lease Payments	-	3,600	3,841	3,600	KMBS Copier & Postage Machine Rental
334	Maintenance Agreements	2,741	-	-	-	moved to line 330
348	Postal Charges	8,030	11,500	13,000	8,000	Postage
355	Travel	2,733	1,800	1,300	2,800	Periderms, Mileage & Lodging, Etc added for Orientation
399	Other Contracted Services	516	400	50	400	microfilming, install datamax printer
	Total Contract Expense	\$ 37,799	\$ 41,140	\$ 42,004	\$ 39,140	
435	Office Supplies	7,275	7,697	7,500	7,025	
	Total Supply Expense	\$ 7,275	\$ 7,697	\$ 7,500	\$ 7,025	
508	Premium on Surety Bonds	-	128	128	100	Notary bond
524	In Service/Staff Development	1,240	1,400	1,090	1,400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	775	770	475	Herald Chronicle, Lexis Nexis & NADA Guide
	Total Other Expense	\$ 1,240	\$ 2,303	\$ 1,988	\$ 1,975	
709	Data Processing Equipment	5,125	3,500	3,470	5,500	
790	Other Equipment	-	-	-	1,000	
	Total Capital Expense	\$ 5,125	\$ 3,500	\$ 3,470	\$ 6,500	
	TOTAL COUNTY CLERK	\$ 590,360	\$ 626,462	\$ 619,035	\$ 636,769	
52900 FINANCE DEPARTMENT						
105	Supervisor/Director	\$ 69,429	\$ 70,818	\$ 70,818	\$ 70,818	Appointed - Salary
106	Deputy Director	59,230	47,014	46,849	60,414	1 position - Salary
119	Accountants/Bookkeepers	320,746	355,444	355,000	347,944	9 positions (last year new person only 6 mos.)
184	Educational Incentive -- Co. Official/Admin. Officer	950	2,105	2,105	1,950	1 appointed official
185	Educational Incentive -- Other County Employees	7,600	7,600	6,650	5,700	8 employees
186	Longevity	8,040	8,640	8,640	7,800	9 employees
	Total Salary Expense	\$ 465,995	\$ 491,620	\$ 490,061	\$ 494,626	
201	Social Security	26,793	28,982	28,393	30,803	
204	Pensions	63,134	57,979	57,748	59,632	TCRS 12%
206	Life Insurance	468	515	480	515	
207	Medical Insurance	67,780	70,500	69,159	73,749	5.4% Increase Dec - June
210	Unemployment Compensation	474	605	307	605	
212	Employer Medicare Liability	6,266	7,246	6,657	7,204	
299	Other Fringe Benefits	2,100	2,200	2,200	2,200	
	Total Benefit Expense	\$ 167,015	\$ 168,027	\$ 164,944	\$ 174,708	
307	Communication	1,989	2,200	2,000	2,200	
317	Data Processing Services	25,745	30,000	29,567	29,700	LGDPDC software updates Accounting, Fixed Assets, Payroll, Purchasing, Doc Archive
320	Dues & Memberships	634	654	315	654	TASBO, TGFOA, GFOA, SHRM, HRSHRM
330	Operating Lease Payments	-	7,406	7,406	7,400	KMBS Copier/Printers & Pitney lease
334	Maintenance Agreements	10,975	5,200	4,432	5,700	ADT & PAPERLESS PAY (copier/post machine moved to line 330)
348	Postage	4,140	4,400	4,262	4,400	Pitney Bowes Postage
355	Travel	4,423	4,461	2,420	4,500	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	517	940	873	940	Doc. Shred, PO Box, Lock Box & Website
	Total Contract Expense	\$ 48,423	\$ 55,261	\$ 51,275	\$ 55,494	
435	Office Supplies	13,122	13,241	13,000	13,250	
	Total Supply Expense	\$ 13,122	\$ 13,241	\$ 13,000	\$ 13,250	
508	Premium on Surety Bonds	64	50	-	50	notary bonds
524	In Service/Staff Development	3,715	3,333	2,564	4,200	In-Service Staff Development
599	Other Charges	1,866	2,600	2,465	1,500	Misc odd expenses - (The Herald, etc)
	Total Other Expense	\$ 5,645	\$ 5,983	\$ 5,029	\$ 5,750	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
709	Data Processing Equipment	16,552	1,509	1,509	-	
	Total Capital Expense	\$ 16,552	\$ 1,509	\$ 1,509	\$ -	
	TOTAL FINANCE DEPARTMENT	\$ 716,752	\$ 735,642	\$ 725,818	\$ 743,828	
53100	CIRCUIT COURT					
101	County Official	\$ 78,782	\$ 80,751	\$ 80,751	\$ 83,545	Elected - State Mandated 3.46%
106	Deputy(ies)	549,508	564,632	562,838	564,629	14 Positions
169	Part Time Personnel	19,684	14,360	8,594	18,360	
185	Educational Incentive -- Other County Employees	3,800	7,200	7,200	6,350	8 Employees
186	Longevity	10,440	11,100	10,680	11,280	13 Employees
187	Overtime Pay	578	1,500	-	1,500	
194	Jury & Witness Fees	2,067	10,000	3,029	10,000	
	Total Salary Expense	\$ 664,859	\$ 689,543	\$ 673,092	\$ 695,664	
201	Social Security	39,351	42,590	40,106	42,722	
204	Pensions	90,215	80,247	79,311	80,501	TCRS 12%
206	Life Insurance	702	702	685	702	
207	Medical Insurance	98,466	96,200	96,104	103,248	5.4% Increase Dec - June
210	Unemployment Compensation	707	895	435	895	14 ft & pt
212	Employer Medicare Liability	9,203	9,961	9,380	9,991	
299	Other Fringe Benefits	3,200	3,400	2,900	3,400	
	Total Benefit Expense	\$ 241,844	\$ 233,995	\$ 228,921	\$ 241,460	
307	Communication	968	1,025	924	1,025	Long Distance
317	Data Processing Services	33,317	34,982	34,982	37,296	LGC Software & Hardware Maint
320	Dues & Memberships	660	750	860	750	COAT & MTSCCA
330	Operating Lease Payments	-	12,400	12,399	12,400	KMBS Copier & Pitney Machine Lease
332	Legal Notices, Recording & Court Cost	117	700	583	700	Grand Jury Ads
334	Maintenance Agreements	12,367	-	-	-	moved to line 330
348	Postal Charges	5,000	10,000	9,085	10,000	
355	Travel	2,868	2,800	2,137	2,800	Periderms, Mileage & Lodging, Etc
358	Remittance of Revenues Collected	16,264	17,000	23,373	17,000	Offset by 100% Revenue
399	Other Contracted Services	2,100	2,000	1,964	300	Accurint & TXT Signal
	Total Contract Expense	\$ 73,661	\$ 81,657	\$ 86,307	\$ 82,271	
432	Library Books & Media	1,118	600	669	600	TCA Updates
435	Office Supplies	9,014	8,581	8,261	9,000	
	Total Supply Expense	\$ 10,132	\$ 9,181	\$ 8,930	\$ 9,600	
508	Premium on Surety Bonds	-	100	-	100	Notary Bonds
524	In Service/Staff Development	1,485	2,000	735	2,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	98	125	77	125	
	Total Other Expense	\$ 1,583	\$ 2,225	\$ 812	\$ 2,225	
709	Data Processing Equipment	482	-	-	-	
790	Other Equipment	-	2,069	2,069	1,036	
	Total Capital Expense	\$ 482	\$ 2,069	\$ 2,069	\$ 1,036	
	TOTAL CIRCUIT COURT	\$ 992,561	\$ 1,018,670	\$ 1,000,130	\$ 1,032,255	Increase in Budget from original due to Victims Assistance Payments \$17K
53300	GENERAL SESSIONS COURT					
101	County Official	\$ 155,956	\$ 159,699	\$ 159,699	\$ 162,574	Elected - State Mandated 1.8% increase
106	Deputy(ies)	81,301	83,543	83,526	83,543	2 positions
185	Educational Incentive -- Other County Employees	-	850	-	850	1 Employee
186	Longevity	-	300	300	660	2 employees
	Total Salary Expense	\$ 237,257	\$ 244,392	\$ 243,525	\$ 247,627	
201	Social Security	13,017	15,177	13,490	15,378	
204	Pensions	33,240	29,379	29,271	29,767	TCRS 12%
206	Life Insurance	140	140	140	140	
207	Medical Insurance	21,272	21,450	21,449	22,125	5.4% Increase Dec - June
210	Unemployment Compensation	84	110	56	110	
212	Employer Medicare Liability	3,380	3,549	3,490	3,596	
299	Other Fringe Benefits	400	400	400	400	
	Total Benefit Expense	\$ 71,533	\$ 70,206	\$ 68,296	\$ 71,516	
330	Operating Lease Payments	-	1,400	1,300	1,400	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	1,596	-	-	-	moved to line 330
348	Postage	-	150	-	150	
355	Travel	1,098	1,200	975	1,200	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 2,694	\$ 2,750	\$ 2,275	\$ 2,750	
432	Library Books & Media	661	600	756	600	TAM, TCSA & Lexis Nexis
435	Office Supplies	1,903	1,500	1,489	1,500	
	Total Supply Expense	\$ 2,564	\$ 2,100	\$ 2,245	\$ 2,100	
524	In Service/Staff Development	430	430	307	430	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	130	925	300	300	
	Total Other Expense	\$ 560	\$ 1,355	\$ 607	\$ 730	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
790	Other Equipment	-	875	510	1,500	
	Total Capital Expense	\$ -	\$ 875	\$ 510	\$ 1,500	
	TOTAL GENERAL SESSIONS COURT	\$ 314,608	\$ 321,678	\$ 317,458	\$ 326,223	
53330	DRUG COURT PROGRAM					
105	Supervisor/Director	\$ 48,426	\$ 49,394	\$ 49,394	\$ 49,394	Appointed - Salary
186	Longevity	540	600	600	660	1 employee
189	Other Salaries & Wages	22,028	22,898	23,001	22,898	1 employee
	Total Salary Expense	\$ 70,994	\$ 72,892	\$ 72,996	\$ 72,952	
201	Social Security	3,815	4,544	4,036	4,548	
204	Pensions	9,986	8,798	8,493	8,805	TCRS 12%
206	Life Insurance	77	94	73	94	
207	Medical Insurance	14,181	14,300	14,299	14,750	5.4% Increase Dec - June
210	Unemployment Compensation	84	110	57	110	2 employee
212	Employer Medicare Liability	892	1,063	1,600	1,064	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 29,435	\$ 29,309	\$ 28,959	\$ 29,770	
307	Communication	492	500	641	500	Cell Phone expense
	Total Contract Expense	\$ 492	\$ 500	\$ 641	\$ 500	
	TOTAL DRUG COURT PROGRAM	\$ 100,921	\$ 102,700	\$ 102,595	\$ 103,222	
53400	CHANCERY COURT					
101	County Official	\$ 78,782	\$ 80,751	\$ 80,751	\$ 83,545	Elected - State Mandated 3.46%
106	Deputy	67,277	72,901	69,955	72,901	2 positions
	Total Salary Expense	\$ 146,059	\$ 153,652	\$ 150,706	\$ 156,446	
201	Social Security	8,866	9,551	9,174	9,724	
204	Pensions	20,478	18,490	18,133	18,826	TCRS 12%
206	Life Insurance	140	140	140	140	
207	Medical Insurance	21,272	21,450	21,449	22,125	5.4% Increase Dec - June
210	Unemployment Compensation	126	165	84	165	2 employees
212	Employer Medicare Liability	2,074	2,234	2,146	2,274	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 53,356	\$ 52,431	\$ 51,525	\$ 53,654	
307	Communication	29	30	31	30	
317	Data Processing Services	18,143	19,222	19,197	19,222	LGC increase Software Maintenance & Backup Verification \$150
320	Dues & Memberships	750	770	860	800	COAT & State Court Clerk Association
330	Operating Lease Payments	-	3,600	3,806	3,600	KMBS Copier & Pitney Machine Lease
332	Legal Notices	-	2,200	-	2,100	Annual Delinquent Notice
334	Maintenance Agreements	3,478	-	-	-	moved to line 330
348	Postal Charges	1,500	1,500	1,500	1,500	Postage Rate Increase
355	Travel	782	700	797	770	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	647	1,000	190	1,000	Microfilming, Bank Lock Box Rental & Website Domain
	Total Contract Expense	\$ 25,329	\$ 29,022	\$ 26,381	\$ 29,022	
432	Library Books & Media	758	1,300	1,211	1,300	Lexis Nexis/ Thompson
435	Office Supplies	2,268	2,050	2,006	2,050	
	Total Supply Expense	\$ 3,026	\$ 3,350	\$ 3,217	\$ 3,350	
508	Premium on Surety Bonds	114	150	-	150	Notary Bonds
599	Other Charges	15	50	25	50	
	Total Other Expense	\$ 129	\$ 200	\$ 25	\$ 200	
790	Other Equipment	-	1,750	1,744	1,750	
	Total Capital Expense	\$ -	\$ 1,750	\$ 1,744	\$ 1,750	
	TOTAL CHANCERY COURT	\$ 227,899	\$ 240,405	\$ 233,597	\$ 244,422	
53500	JUVENILE COURT					
103	Assistant	\$ 48,755	\$ 50,112	\$ 50,115	\$ 50,112	1 position
106	Deputy(ies)	44,325	45,555	45,546	45,555	1 position
186	Longevity	2,040	2,100	2,100	2,160	2 employees
	Total Salary Expense	\$ 95,120	\$ 97,767	\$ 97,762	\$ 97,827	
201	Social Security	5,228	6,086	5,503	6,090	
204	Pensions	13,337	11,783	11,779	11,790	TCRS 12%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	14,181	14,300	14,299	14,750	5.4% Increase Dec - June
210	Unemployment Compensation	84	110	56	110	2 employees
212	Employer Medicare Liability	1,223	1,423	1,287	1,424	
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 34,547	\$ 34,196	\$ 33,419	\$ 34,658	
307	Communication	736	800	794	800	
320	Dues & Memberships	80	125	125	80	
355	Travel	2,083	2,000	826	2,000	Periderms, Mileage & Lodging, Etc

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	
No.		Actual	Amended	Estimated	Approved	
	Total Contract Expense	\$ 2,899	\$ 2,925	\$ 1,745	\$ 2,880	
432	Library Books/Media	868	1,100	773	1,100	Lexis Nexis/ Thompson
435	Office Supplies	129	500	250	500	
499	Other Supplies & Materials	-	250	100	250	Drug Test Supplies
	Total Supply Expense	\$ 997	\$ 1,850	\$ 1,123	\$ 1,850	
524	In Service/Staff Development	1,096	1,100	755	1,100	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	205	50	250	
	Total Other Expense	\$ 1,096	\$ 1,305	\$ 805	\$ 1,350	
799	Other Equipment	-	2,000	-	2,000	
	Total Capital Expense	\$ -	\$ 2,000	\$ -	\$ 2,000	
	TOTAL JUVENILE COURT	\$ 134,659	\$ 140,044	\$ 134,853	\$ 140,565	
53700	JUDICIAL COMMISSIONERS					
101	Judicial Commissioners	\$ 67,997	\$ 70,011	\$ 69,554	\$ 74,511	3 positions
169	Part Time Personnel	8,552	14,000	11,000	19,000	4 positions
186	Longevity	2,220	1,620	1,620	1,680	2 employees
187	Overtime Pay	29,720	29,000	31,000	29,000	
	Total Salary Expense	\$ 108,489	\$ 114,631	\$ 113,174	\$ 124,191	
201	Social Security	6,187	7,749	6,361	7,753	
204	Pensions	11,531	12,723	12,410	12,730	TCRS 12%
206	Life Insurance	125	140	140	140	
207	Medical Insurance	21,272	21,450	21,449	22,125	5.4% Increase Dec - June
210	Unemployment Compensation	182	277	115	277	
212	Employer Medicare Liability	1,454	1,812	1,488	1,813	
299	Other Fringe Benefits	900	850	800	850	
	Total Benefit Expense	\$ 41,651	\$ 45,001	\$ 42,764	\$ 45,688	
320	Dues & Memberships	-	375	-	375	JCA
330	Operating Lease Payments	-	500	470	500	KMBS Printer Lease
334	Maintenance Agreements	544	-	-	-	moved to line 330
355	Travel	249	2,000	-	2,000	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 793	\$ 2,875	\$ 470	\$ 2,875	
435	Office Supplies	-	200	-	200	
	Total Supply Expense	\$ -	\$ 200	\$ -	\$ 200	
524	In Service/Staff Development	-	400	-	400	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	-	50	25	50	
	Total Other Expense	\$ -	\$ 450	\$ 25	\$ 450	
790	Other Equipment	-	750	-	750	
	Total Capital Expense	\$ -	\$ 750	\$ -	\$ 750	
	TOTAL JUDICIAL COMMISSIONERS	\$ 150,933	\$ 163,907	\$ 156,433	\$ 174,154	
53900	OTHER ADMINISTRATION OF JUSTICE GRANT					SAMHSA Grant 100% Grant Yr 9/30/19 - 9/29/20
309	Contracts With Government Agencies	\$ 55,342	\$ 176,238	\$ 176,238	\$ 61,000	
312	Contracts With Private Agencies	124,858	396,815	396,815	70,000	
	TOTAL OTHER ADMINISTRATION OF JUSTICE GRANT	\$ 180,200	\$ 573,053	\$ 573,053	\$ 131,000	
53900	OTHER ADMINISTRATION OF JUSTICE					
399	Other Contracted Services	\$ 36,368	50,000	30,000	40,000	Court Ordered Mental Health Exams
	TOTAL OTHER ADMINISTRATION OF JUSTICE	\$ 36,368	\$ 50,000	\$ 30,000	\$ 40,000	
53910	PROBATION SERVICES					
105	Supervisor/Director	\$ 46,176	\$ 47,467	\$ 47,293	\$ 47,467	Appointed
106	Deputies	-	60,907	58,980	60,907	2 Full Time Positions
169	Part Time Personnel	17,529	-	-	-	1 pos 26 hrs per wk PT no benefits
186	Longevity	480	540	540	600	1 employee
189	Other Salaries & Wages	28,940	-	-	-	1 Full time hourly position
	Total Salary Expense	\$ 93,125	\$ 108,914	\$ 106,813	\$ 108,974	
201	Social Security	5,648	6,784	6,500	6,794	
204	Pensions	10,610	11,134	10,920	13,153	TCRS 12%
206	Life Insurance	94	141	129	141	
207	Medical Insurance	14,181	14,450	14,299	22,125	5.4% Increase Dec - June
210	Unemployment Compensation	146	165	87	165	3 employees
212	Employer Medicare Liability	1,321	1,587	1,520	1,589	
299	Other Fringe Benefits	400	500	600	600	3 employees
	Total Benefit Expense	\$ 32,400	\$ 34,760	\$ 34,055	\$ 44,566	
307	Communication	14	20	16	20	
	Total Contract Expense	\$ 14	\$ 20	\$ 16	\$ 20	
413	Drugs & Medical Supplies	1,800	2,500	2,500	2,500	
435	Office Supplies	2,463	2,300	2,293	2,300	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	
No.		Actual	Amended	Estimated	Approved	
	Total Supply Expense	\$ 4,263	\$ 4,800	\$ 4,793	\$ 4,800	
599	Other Charges	-	150	50	150	
	Total Other Expense	\$ -	\$ 150	\$ 50	\$ 150	
790	Other Equipment	-	1,500	-	1,500	Computer Replacement
	Total Capital Expense	\$ -	\$ 1,500	\$ -	\$ 1,500	
	TOTAL PROBATION SERVICES	\$ 129,802	\$ 150,144	\$ 145,727	\$ 160,010	
54110	SHERIFF'S DEPARTMENT					
101	County Official	\$ 86,661	\$ 88,827	\$ 88,827	\$ 91,901	Elected - State Mandated 3.46%
103	Assistant(s)	63,375	64,643	64,643	64,643	1 position
105	Supervisor/Director (of Warrant Officers)	53,197	6,328	6,326	-	1 position
106	Deputy(ies)	647,264	672,932	664,649	673,652	15 positions (4 Corp/11 Dep) Budgeted
108	Investigator(s)	285,371	340,678	336,422	347,504	6 positions
109	Captains	118,458	120,826	120,827	126,126	2 salary positions
115	Sergeants	235,581	240,946	242,964	240,946	5 positions
119	Accountants	71,401	79,051	78,753	79,051	2 positions
138	Computer Technician	43,576	44,792	44,792	44,792	1 position
140	Salary Supplements	36,300	49,400	49,400	43,800	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA, Educational
142	Mechanic	-	12,712	11,913	42,298	
160	Guards (Courthouse Security)	257,816	269,995	269,666	209,440	1 FT position , PT varies
169	Part Time Personnel	42,071	40,410	35,553	55,410	PT positions vary
170	School Resource Officer	510,672	513,650	513,650	523,650	12 Positions
186	Longevity	30,240	29,400	29,400	31,200	38 employees
187	Overtime Pay	126,347	185,710	185,000	100,000	
189	Other Salaries & Wages	45,043	56,100	54,661	56,100	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 2,653,373	\$ 2,816,400	\$ 2,797,446	\$ 2,730,511	
201	Social Security	156,566	169,893	165,937	172,804	TCRS 12%
204	Pensions	339,285	295,571	289,935	302,734	
206	Life Insurance	2,172	2,200	2,180	2,247	5.4% Increase Dec - June
207	Medical Insurance	293,885	304,609	304,298	352,740	
210	Unemployment Compensation	2,950	2,440	1,975	4,495	
212	Employer Medicare Liability	37,346	39,733	39,199	40,414	
299	Other Fringe Benefits	11,000	11,100	11,000	11,100	
	Total Benefit Expense	\$ 843,204	\$ 825,546	\$ 814,523	\$ 886,533	
307	Communication	31,706	33,000	29,820	33,000	BOE \$7,000 for SRO Cell Phones (\$5K)
312	Contracts with Private Agencies	14,762	16,230	13,239	16,230	Archive Social, OVC, LLC Phone App, LiveVault, LeadsonLine, Tracking Products, TBI, Nexus & NICUSA
320	Dues & Memberships	2,735	2,820	2,710	2,820	TSA, ROCIC, IA of Arson, TRC, TCFBINNA, NASRO, NTOA, TLEEA
330	Operating Lease Payments	-	15,270	15,115	15,270	KMBS Copier, Pitney Machine, M&M Micro & Bumpus Harley
334	Maintenance Agreements	18,191	10,930	10,928	10,650	Team Viewer, Eagle Advantage & Local Gov Corp
336	Maintenance & Repair -- Equipment	1,417	2,250	6,000	2,250	Phone System & Other Equipment Repair
338	Maintenance & Repair -- Vehicles	158,893	140,000	140,000	100,893	Various vendors as needed
340	Medical and Dental Services	600	2,000	875	2,000	Pre-employment & Post Accident
348	Postal Charges	1,557	1,800	1,900	1,800	
355	Travel	15,358	16,000	18,000	16,000	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 245,219	\$ 240,300	\$ 238,588	\$ 200,913	
412	Diesel Fuel	10,717	12,000	9,500	12,000	
425	Gasoline	146,279	135,000	135,000	145,000	
431	Law Enforcement Supplies	12,389	9,000	9,000	10,000	ammo, holsters, etc.
435	Office Supplies	11,424	10,000	9,106	10,000	In Office supplies
442	Propane Gas	75	1,000	500	1,000	
450	Tires & Tubes	20,268	22,000	21,500	22,000	
451	Uniforms	17,474	15,000	14,477	15,000	Weekly & New Issues for Officers
499	Other Supplies & Materials	1,896	2,882	2,860	2,500	Other Officer supplies
	Total Supply Expense	\$ 220,522	\$ 206,882	\$ 201,942	\$ 217,500	
508	Premium on Surety Bonds	75	75	75	75	Sheriff, Deputy & Notaries
524	In Service/Staff Development	10,002	12,618	10,881	13,000	Meeting Registrations & Contracted Service Staff Development CARRY SRO
525	Constitutional Officers' Operating Expenses	150	500	500	500	
599	Other Charges	8,151	15,220	15,299	12,000	Unexpected Charges & Expenses
599	Other Charges - for Cadet Program	1,636	-	-	1,000	Cadet Program funded by Contributions
599	Other Charges -- for Reserves	13,471	1,466	1,466	33,936	Reserve Program funded by Co - carry \$21,936
	Total Other Expense	\$ 33,485	\$ 29,879	\$ 28,221	\$ 60,511	
709	Data Processing Equipment	814	-	-	-	moved to 790
716	Law Enforcement Equipment	649	-	-	-	moved to 790

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
718	Motor Vehicles	74,740	220,640	220,640	140,000	New Vehicle rotation
790	Other Equipment	51,693	38,000	37,976	38,000	All Equipment
	Total Capital Expense	\$ 127,896	\$ 258,640	\$ 258,616	\$ 178,000	
	TOTAL SHERIFF'S DEPARTMENT	\$ 4,123,699	\$ 4,377,646	\$ 4,339,337	\$ 4,273,969	
54160	ADMINISTRATION OF THE SEX OFFENDER					
160	Guards	\$ 8,603	\$ 12,000	\$ 10,747	\$ 12,000	2 positions - PT
	Total Salary Expense	\$ 8,603	\$ 12,000	\$ 10,747	\$ 12,000	
201	Social Security	540	756	673	756	
210	Unemployment Compensation	39	110	33	110	2 employees
212	Employers Medicare Liability	126	177	157	177	
299	Other Fringe Benefits	100	200	100	200	2 employees
	Total Benefit Expense	\$ 805	\$ 1,243	\$ 963	\$ 1,243	
358	Remittance of Revenue Collections	300	2,350	1,000	2,350	Sex Offender Registry State Portion
	Total Contract Expense	\$ 300	\$ 2,350	\$ 1,000	\$ 2,350	
	TOTAL ADMIN OF SEX OFFENDER	\$ 9,708	\$ 15,593	\$ 12,710	\$ 15,593	
54210	JAIL					
103	Assistants	\$ 59,229	\$ 60,413	\$ 60,413	\$ 60,413	1 position
106	Deputy Assistant	39,725	43,611	41,473	43,611	1 position
131	Medical Personnel	85,043	84,150	86,802	92,150	2 positions
140	Salary Supplement - Educational	6,000	7,500	6,000	7,500	Civil Service Contract
160	Guards	623,126	737,098	735,737	955,491	31 positions (4 Corp, 6 Serg)
165	Cafeteria Personnel	48,390	51,427	48,561	51,427	2 positions
167	Maintenance Personnel	37,028	37,639	37,779	37,639	1 position
169	Part Time Personnel	120,355	87,007	87,330	70,007	
186	Longevity	4,140	4,500	4,500	6,420	12 employees
187	Overtime	110,598	69,500	69,500	15,931	
189	Other Salaries & Wages	30,308	31,770	30,000	19,770	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 1,163,942	\$ 1,214,615	\$ 1,208,096	\$ 1,360,359	
201	Social Security	70,128	76,275	72,959	84,869	
204	Pensions	117,632	118,959	118,876	137,711	TCRS 12%
206	Life Insurance	1,221	1,332	1,393	1,732	
207	Medical Insurance	179,199	210,476	210,449	265,495	5.4% Increase Dec - June
210	Unemployment Compensation	1,855	1,555	1,227	3,055	
212	Employer Medicare Liability	16,450	17,177	17,069	19,848	
299	Other Fringe Benefits	6,800	6,500	6,500	8,500	
	Total Benefit Expense	\$ 393,285	\$ 432,273	\$ 428,473	\$ 521,210	
334	Maintenance Agreements	26,082	31,105	31,105	26,725	Cummins South, Simplex Grinnell, Stanley & Fire Ext Sales
335	Maintenance & Repair -- Buildings	17,194	173,610	173,610	20,500	Various vendors as needed
336	Maintenance & Repair -- Equipment	9,575	14,800	13,464	15,000	Various vendors as needed
339	Matching Share	-	20,000	20,000	20,000	
340	Medical and Dental Services	15,500	20,000	18,875	25,000	Psych test, Pre-employment & Post Accident Dr. Wert \$15K Jail Doctor
347	Pest Control	1,500	2,760	2,760	2,000	Bid Item
354	Transportation Other Than Students	9,611	20,000	18,000	8,000	Prisoner Transports
355	Travel	1,587	6,300	3,518	3,000	Periderms, Mileage & Lodging, Etc
359	Disposal Fees	3,628	5,000	3,387	5,000	
	Total Contract Expense	\$ 84,677	\$ 293,575	\$ 284,719	\$ 125,225	
410	Custodial Supplies	79,662	100,000	99,500	70,000	Inmate population increase
422	Food Supplies	351,138	370,000	368,479	320,000	Inmate Increase & Cost
431	Law Enforcement Supplies	1,118	1,000	500	1,000	Jail Officer Supplies
441	Prisoner Clothing	14,589	18,000	16,890	18,000	Inmate population increase
451	Uniforms	5,730	6,000	4,110	8,000	Weekly & New Issues for Officers
499	Other Supplies/Materials	3,388	3,000	2,383	3,000	
	Total Supply Expense	\$ 455,625	\$ 498,000	\$ 491,862	\$ 420,000	
507	Medical Claims	845,923	599,150	583,006	600,000	Inmate Expense
524	In Service/Staff Development	1,223	500	1,100	5,000	Meeting Registrations & Contracted Service Staff Development
599	Other Charges	4,832	8,000	6,938	8,000	non-recurring items
	Total Other Expense	\$ 851,978	\$ 607,650	\$ 591,044	\$ 613,000	
707	Building Improvements	12,015	-	-	-	Replace Existing Cell lights
790	Other Equipment	7,330	40,000	39,938	10,000	All Equipment Needs
	Total Capital Expense	\$ 19,345	\$ 40,000	\$ 39,938	\$ 10,000	
	TOTAL JAIL	\$ 2,968,852	\$ 3,086,114	\$ 3,044,132	\$ 3,049,794	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
						New Program added last year Jan 1 (2018/19) Year also included Tech Grant that was 100% = \$105,000
54230	COMMUNITY REENTRY PROGRAM					
189	Other Salaries and Wages	\$ 60,726	\$ 133,400	\$ 133,390	\$ 143,486	2 FT & 1 PT
	Total Salary Expense	\$ 60,726	\$ 133,400	\$ 133,390	\$ 143,486	
201	Social Security	3,700	8,157	8,154	8,933	
204	Pensions	185	15,676	15,554	17,294	TCRS 12%
206	Life Insurance	55	140	140	140	
207	Medical Insurance	6,554	14,300	14,299	14,750	5.4% Increase Dec - June
210	Unemployment Compensation	126	165	84	165	
212	Employer Medicare Liability	866	1,909	1,907	2,089	
299	Other Fringe Benefits		200	200	600	
	Total Benefit Expense	\$ 11,485	\$ 40,547	\$ 40,338	\$ 43,972	
307	Communication	-	300	169	-	
312	Contracts With Private Agencies - TE15 Grant	90,080	-	-	-	Staff Expenses
330	Operating Lease Payments	-	2,500	300	2,800	KMBS Copier Lease
355	Travel	510	825	515	-	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	1,750	-	-	-	Accounting & Evaluation Services
	Total Contract Expense	\$ 92,340	\$ 3,625	\$ 985	\$ 2,800	
499	Other Supplies & Materials	2,671	6,000	5,741	6,000	Copier and Misc Office
	Total Supply Expense	\$ 2,671	\$ 6,000	\$ 5,741	\$ 6,000	
524	In Service/Staff Development		500	340	500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	14,605	-	-	-	Liability Ins & Workman's Comp Ins
	Total Other Expense	\$ 14,605	\$ 500	\$ 340	\$ 500	
790	Other Equipment	-	1,000	-	1,000	upgrade computers
	Total Capital Expense	\$ -	\$ 1,000	\$ -	\$ 1,000	
	TOTAL COMMUNITY REENTRY PROGRAM	\$ 181,827	\$ 185,072	\$ 180,794	\$ 197,759	
						Grant 100% State Recidivism 3 Yrs (Grant Yr Mar 1 - Feb 29)
54230	COMMUNITY REENTRY PROGRAM GRANT - RECID					
105	Supervisor/Director - RECID	\$ 1,680	\$ 10,800	\$ 9,953	\$ 6,240	1 PT
135	Assessment Personnel - RECID	10,702	68,338	64,334	39,520	1 FT
169	Part-time Personnel - RECID	4,320	30,624	25,938	17,472	1 PT
	Total Salary Expense	\$ 16,702	\$ 109,762	\$ 100,225	\$ 63,232	
201	Social Security	1,018	6,822	6,166	3,920	
204	Pensions	-	11,066	7,539	3,557	
206	Life Insurance	8	86	82	140	
207	Medical Insurance	1,787	12,513	11,916	7,375	
210	Unemployment Compensation	78	138	171	165	
212	Employer Medicare Liability	238	1,596	1,442	917	
	Total Benefit Expense	\$ 3,129	\$ 32,221	\$ 27,317	\$ 16,074	
355	Travel	-	2,400	2,151	1,200	
	Total Contract Expense	\$ -	\$ 2,400	\$ 2,151	\$ 1,200	
499	Other Supplies & Materials	558	1,894	1,226	668	
	Total Supply Expense	\$ 558	\$ 1,894	\$ 1,226	\$ 668	
	TOTAL COMMUNITY REENTRY PROGRAM GRANTS	\$ 20,389	\$ 146,277	\$ 130,919	\$ 81,174	
54240	JUVENILE SERVICES GRANT					JAG - Prevention Coalition Grant 100% (3 Yrs)
349	Printing, Stationery And Forms - JAG	\$ 984	\$ 1,000	\$ 517	\$ 1,000	
351	Rentals - JAG	3,125	9,000	9,175	12,820	
355	Travel - JAG	-	-	96	2,000	
399	Other Contracted Services - JAG	39,109	75,000	74,312	59,320	
	Total Contract Expense	\$ 43,218	\$ 85,000	\$ 84,100	\$ 75,140	
499	Other Supplies And Materials - JAG	20,957	9,740	9,899	12,000	
	Total Supply Expense	\$ 20,957	\$ 9,740	\$ 9,899	\$ 12,000	
504	Indirect Cost - JAG	1,264	1,760	-	1,760	
524	In-service/Staff Development - JAG	1,880	-	-	4,000	
599	Other Charges - JAG	2,845	3,500	2,744	7,100	
	Total Other Expense	\$ 5,989	\$ 5,260	\$ 2,744	\$ 12,860	
790	Other Equipment - JAG	2,938	-	-	-	
	Total Capital Expense	\$ 2,938	\$ -	\$ -	\$ -	
	TOTAL JUVENILE SERVICES GRANT	\$ 73,102	\$ 100,000	\$ 96,742	\$ 100,000	
54240	JUVENILE SERVICES					
312	Contracts with Private Agencies	\$ 3,150	\$ 35,000	\$ 15,250	\$ 35,000	Juvenile Detention Qty increased
399	Other Contracted Services	3,965	7,500	5,500	7,500	Interpreter's services
	TOTAL JUVENILE SERVICES	\$ 7,115	\$ 42,500	\$ 20,750	\$ 42,500	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
54410	CIVIL DEFENSE					
105	Supervisor/Director	\$ 53,634	\$ 54,706	\$ 54,706	\$ 54,706	Appointed - Salary
106	Deputy	36,156	41,412	40,872	41,412	1 employee
186	Longevity		-	-	300	1 employee
	Total Salary Expense	\$ 89,790	\$ 96,118	\$ 95,578	\$ 96,418	
201	Social Security	5,164	5,984	5,785	6,003	2 employees
204	Pensions	9,905	11,586	11,517	11,622	TCRS 12%
206	Life Insurance	90	94	94	94	2 employees
207	Medical Insurance	13,597	14,300	14,299	14,750	No Jan 1 Increase
209	Disability Insurance		-	-		
210	Unemployment Compensation	118	110	56	110	2 employees
212	Employer Medicare Liability	1,208	1,400	1,353	1,404	2 employees
299	Other Fringe Benefits	400	400	400	400	2 employees
	Total Benefit Expense	\$ 30,482	\$ 33,874	\$ 33,504	\$ 34,382	
307	Communication	2,726	3,050	3,817	2,750	
320	Dues & Memberships	110	110	55	110	EMAT fees
330	Operating Lease Payments	-	4,075	4,180	3,075	KMBS Copier Lease & NOA Tower Space Lease
335	Maintenance & Repair -- Building	3,281	1,200	1,215	1,500	EOC Misc Repairs
336	Maintenance & Repair -- Equipment	2,636	2,904	2,154	4,400	Cummins Generator
338	Maintenance & Repair -- Vehicles	2,463	1,983	1,609	2,500	2 Trucks (Transmission Rebuild)
355	Travel	189	1,000	873	500	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	8,510	6,025	6,159	7,025	Satcom, DishNwork, SWC
	Total Contract Expense	\$ 19,915	\$ 20,348	\$ 20,063	\$ 21,860	
412	Diesel Fuel	665	1,200	700	1,200	Prime Mover, EOC Gen & ICT
425	Gasoline	2,208	2,025	1,833	3,000	
435	Office Supplies	769	800	770	1,000	
499	Other Supplies & Materials	2,046	1,500	1,445	1,525	EOC & Training /Drill Supplies
	Total Supply Expense	\$ 5,688	\$ 5,525	\$ 4,748	\$ 6,725	
524	In-Service/Staff Development	470	1,249	918	800	Meeting Registrations & Contracted In-Service Staff Development inc volunteers
599	Other Charges	392	1,200	835	1,000	ICT Internet
	Total Other Expense	\$ 862	\$ 2,449	\$ 1,753	\$ 1,800	
790	Other Equipment	5,823	9,512	9,072	6,200	EOC Upgrades, Response Equipment, Communications, PPE & Portable Generators
	Total Capital Expense	\$ 5,823	\$ 9,512	\$ 9,072	\$ 6,200	
	TOTAL CIVIL DEFENSE	\$ 152,560	\$ 167,826	\$ 164,718	\$ 167,385	
54420	RESCUE SQUAD					
320	Dues & Memberships	\$ 492	\$ 616	\$ 616	\$ 650	TARS Dues
336	Maintenance & Repair - Equipment	1,453	2,268	3,236	1,500	
338	Maintenance & Repair - Vehicles	716	1,100	500	2,500	Diesel Boat needs mechanical work
399	Other Contracted Services	-	3,812	3,612	5,000	Rescue Dive & Drone Classes
	Total Contract Expense	\$ 2,661	\$ 7,796	\$ 7,964	\$ 9,650	
412	Diesel Fuel	195	350	250	350	
425	Gasoline	382	1,000	450	1,000	
499	Other Supplies & Materials	1,362	2,000	1,899	2,000	
	Total Supply Expense	\$ 1,939	\$ 3,350	\$ 2,599	\$ 3,350	
524	In-Service Staff Development	1,600	5	-	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	325	334	279	600	
	Total Other Expense	\$ 1,925	\$ 339	\$ 279	\$ 2,100	
790	Other Equipment	11,863	642	564	10,000	SCUBA Equipment & PPE for Water Rescue
799	Other Capital Outlay	-	35,779	35,779	9,900	*Will need 18/19 funds for 19/20 Capital Needs
	Total Capital Expense	\$ 11,863	\$ 36,421	\$ 36,342	\$ 19,900	
	TOTAL RESCUE SQUAD	\$ 18,388	\$ 47,905	\$ 47,185	\$ 35,000	
54490	CONSOLIDATED COMMUNICATIONS					
103	Assistant	\$ 37,726	\$ 40,211	\$ 38,769	\$ 40,211	1 employee
105	Supervisor/Director	48,942	49,921	49,921	49,921	Appointed -Salary
148	Dispatchers/Radio Operators	413,357	431,037	428,517	451,280	14 employees
184	Educational Incentive -- Co. Official/Admin. Officer	850	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	850	950	950	950	1 employee
186	Longevity	5,045	4,980	4,020	5,400	9 employees
187	Overtime Pay	21,267	25,180	25,124	21,930	Fill in for short Staff
189	Other Salaries & Wages	19,120	19,500	19,321	16,000	Hrs Paid During Holiday/Admin above RegularHrs
	Total Salary Expense	\$ 547,157	\$ 572,730	\$ 567,571	\$ 586,642	
201	Social Security	33,050	36,529	34,347	36,570	
204	Pensions	73,689	60,725	60,272	70,804	TCRS 12%
206	Life Insurance	714	749	733	749	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
207	Medical Insurance	86,224	79,375	78,290	110,623	5.4% Increase Dec - June (Short Staffed Prior Years)
210	Unemployment Compensation	738	880	550	880	
212	Employer Medicare Liability	7,729	8,543	8,033	8,553	
299	Other Fringe Benefits	3,200	3,200	3,000	3,200	16 employees
	Total Benefit Expense	\$ 205,344	\$ 190,001	\$ 185,226	\$ 231,379	
307	Communication	15,914	17,000	16,412	17,000	ATT& Verizon, Century Link
312	Contracts with Private Agencies	7,340	13,000	12,431	13,000	TBI , Flat Earth, Priority Dispatch, Diverse, Weather Tap, Replay Systems
330	Operating Lease Payments	-	4,900	5,059	4,300	KMBS Copier Lease
336	Maintenance & Repair -- Equipment	5,619	5,850	4,917	2,100	Phones/Radios/Monitors (copier move to line 330)
338	Maintenance & Repair -- Vehicles	1,191	1,600	1,587	1,000	
348	Postage	99	98	55	98	Mail Reports, TBI Documents, etc
355	Travel	4,381	5,400	5,400	7,000	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 34,544	\$ 47,848	\$ 45,861	\$ 44,498	
425	Gasoline	781	825	772	825	
435	Office Supplies	5,270	5,850	4,599	5,900	
451	Uniforms	827	900	694	900	
	Total Supply Expense	\$ 6,878	\$ 7,575	\$ 6,065	\$ 7,625	
524	In Service/Staff Development	3,417	3,600	3,475	5,000	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	57	550	550	550	Voiance Interpreter Service, etc
	Total Other Expense	\$ 3,474	\$ 4,150	\$ 4,025	\$ 5,550	
790	Other Equipment	3,281	7,225	7,205	4,000	Comrn/Data Processing Equipment
	Total Capital Expense	\$ 3,281	\$ 7,225	\$ 7,205	\$ 4,000	
	TOTAL CONSOLIDATED COMMUNICATIONS	\$ 800,678	\$ 829,528	\$ 815,954	\$ 879,694	
54610	COUNTY CORONER					
399	Other Contracted Services	\$ 6,204	\$ 6,500	\$ 6,500	\$ 6,500	Contract inc \$1,650 per
	Total Contract Expense	\$ 6,204	\$ 6,500	\$ 6,500	\$ 6,500	
507	Medical Claims (Autopsy Expenses)	37,293	39,450	38,509	30,000	Estimated (Dr. Wert Coroner \$6K)
599	Other Charges	-	500	-	500	Coroner Supplies
	Total Other Expense	\$ 37,293	\$ 39,950	\$ 38,509	\$ 30,500	
	TOTAL COUNTY CORONER	\$ 43,497	\$ 46,450	\$ 45,009	\$ 37,000	
54710	PUBLIC SAFETY GRANTS					Grants (100%) rebudget carryover
187	Overtime Pay	\$ 2,796	\$ 7,045	\$ 7,045	\$ 4,151	Impaired Drivers Grant
	Total Salary Expense	\$ 2,796	\$ 7,045	\$ 7,045	\$ 4,151	
201	Social Security	169	435	435	258	Change budget to alleviate journal entries
204	Pensions	392	1,061	1,061	713	
207	Medical Insurance	359	366	366	234	3,292.15 DRIVE
210	Unemployment Compensation	4	120	120	120	11,837 E911
212	Employer Medicare Liability	39	102	102	60	
	Total Benefit Expense	\$ 963	\$ 2,083	\$ 2,084	\$ 1,385	
790	Other Equipment	4,047	1,776	1,576	-	Impaired Drivers \$4K/Hi-Visibility \$3K (100%)
799	Other Capital Outlay	19,814	20,816	19,728	-	Homeland Security Grant 100%
	Total Capital Expense	\$ 23,861	\$ 22,592	\$ 21,304	\$ -	
	TOTAL PUBLIC SAFETY GRANTS	\$ 27,620	\$ 31,721	\$ 30,433	\$ 5,536	
55110	LOCAL HEALTH CENTER					
307	Communication	\$ 1,030	\$ 1,050	\$ 1,417	\$ 1,050	
320	Dues & Memberships	200	200	200	200	TN PUBLIC HEALTH ASSOC
334	Maintenance Agreements	326	-	-	-	
335	Maintenance & Repair -- Building	7,114	8,700	2,610	6,000	Repairs, i.e. HVAC units, floor maintenance
359	Disposal Fees	1,809	2,100	2,100	2,100	
	Total Contract Expense	\$ 10,479	\$ 12,050	\$ 6,327	\$ 9,350	
410	Custodial Supplies	3,573	5,000	3,988	4,000	Aramark, cleaning supplies and paper products
435	Office Supplies	41	600	292	600	
452	Utilities	11,864	13,000	10,694	13,000	
	Total Supply Expense	\$ 15,478	\$ 18,600	\$ 14,975	\$ 17,600	
502	Building & Contents Insurance	2,979	3,000	2,865	3,000	
506	Liability Insurance	476	500	457	500	
599	Other Charges	1,266	2,000	740	3,000	Primary Prevention Events, other Meetings
	Total Other Expense	\$ 4,721	\$ 5,500	\$ 4,062	\$ 6,500	
	TOTAL LOCAL HEALTH CENTER	\$ 30,678	\$ 36,150	\$ 25,364	\$ 33,450	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
55120	RABIES AND ANIMAL CONTROL					
103	Assistant(s)	\$ 91,482	\$ 93,291	\$ 91,911	\$ 93,291	3 positions
105	Supervisor/Director	12,981	13,240	13,240	13,240	Appoint (Supplement)
186	Longevity	300	660	360	720	1 employee
187	Overtime Pay	10,512	5,000	4,735	5,000	
189	Other Salaries & Wages	346	750	606	750	Holiday & Admin Pay
	Total Salary Expense	\$ 115,621	\$ 112,941	\$ 110,853	\$ 113,001	
201	Social Security	7,124	7,040	6,851	7,043	
204	Pensions	16,233	11,632	11,525	13,639	TCRS 12%
206	Life Insurance	148	141	141	140	
207	Medical Insurance	15,387	10,516	9,557	23,378	5.4% Increase Dec - June
210	Unemployment Compensation	133	220	117	220	3 employees
212	Employer Medicare Liability	1,666	1,646	1,602	1,647	
299	Other Fringe Benefits	600	600	400	600	3 employees
	Total Benefit Expense	\$ 41,291	\$ 31,795	\$ 30,192	\$ 46,668	
307	Communication	846	1,010	1,062	875	
320	Dues & Memberships	190	190	190	190	ACA
333	Licenses	1,070	500	370	500	
335	Maintenance & Repair -- Building	1,627	3,144	3,098	2,500	
338	Maintenance & Repair -- Vehicles	938	1,500	1,395	1,500	
348	Postage	151	800	576	400	
355	Travel	894	1,000	663	1,000	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services (Lg. dead animal P/U)	30,443	65,200	64,284	65,200	SCTDD \$64,122 & Vet
	Total Contract Expense	\$ 36,159	\$ 73,344	\$ 71,639	\$ 72,165	
401	Animal Food and Supplies	2,563	3,000	3,381	3,000	
412	Diesel Fuel	-	2,500	2,000	2,500	
413	Drugs & Medical Supplies	926	1,200	363	1,200	
425	Gasoline	5,104	6,149	5,658	6,800	
429	Instructional Supplies & Materials	-	100	-	100	
435	Office Supplies	79	550	515	400	
442	Propane Gas	847	1,000	900	1,000	
450	Tires & Tubes	-	15	13		
451	Uniforms	462	1,200	780	1,200	
499	Other Supplies/Materials	5,907	7,150	7,128	5,000	
	Total Supply Expense	\$ 15,888	\$ 22,864	\$ 20,738	\$ 21,200	
509	Refunds	-	100	-	100	
524	In Service/Staff Development	420	600	495	600	Meeting Registrations & Contracted In-Service Staff Development
	Total Other Expense	\$ 420	\$ 700	\$ 495	\$ 700	
790	Other Equipment	14,203	2,800	2,794	5,000	Other Small Equipment, Radios
	Total Capital Expense	\$ 14,203	\$ 2,800	\$ 2,794	\$ 5,000	
	TOTAL RABIES & ANIMAL CONTROL	\$ 223,582	\$ 244,443	\$ 236,711	\$ 258,734	
55190	OTHER LOCAL HEALTH SERVICES					DGA Grant 100%
130	Social Worker	\$ 26,900	\$ 60,264	\$ 60,264	\$ 68,086	2 Employee - State Classified
131	Medical Personnel	10,918	22,845	22,845	22,845	1 Employee - State Classified
161	Secretary(s)	26,319	48,212	48,212	50,083	2 Employee - State Classified
169	Part-time Employee	2,416	9,905	9,905	7,465	Placeholder funds
186	Longevity	300	360	360	420	1 Employee - State Classified
	Total Salary Expense	\$ 66,853	\$ 141,585	\$ 141,585	\$ 148,899	
201	Social Security	4,061	8,840	8,840	9,294	
204	Pensions	7,265	15,928	15,928	17,098	TCRS 12%
206	Life Insurance	109	234	234	234	
207	Medical Insurance	8,282	35,750	35,750	34,606	5.4% Increase Dec - June
210	Unemployment Compensation	169	275	275	275	
212	Employer Medicare Liability	950	2,067	2,067	2,174	
299	Other Fringe Benefits	700	1,000	1,000	1,000	5 ft positions
	Total Benefit Expense	\$ 21,536	\$ 64,095	\$ 64,095	\$ 64,681	
355	Travel	7,861	24,700	24,700	24,700	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	886	8,320	8,320	8,320	Interpreter services
	Total Contract Expense	\$ 8,747	\$ 33,020	\$ 33,020	\$ 33,020	
599	Other Charges	-	22,300	22,300	-	Tobacco Settlement Funds
	Total Other Expense	\$ -	\$ 22,300	\$ 22,300	\$ -	
	TOTAL OTHER LOCAL HEALTH SERVICES GRANT	\$ 97,136	\$ 261,000	\$ 261,000	\$ 246,600	
55390	APPROPRIATION TO STATE					
309	Contracts with Government Agencies	\$ 26,446	\$ 27,946	\$ 27,946	\$ 30,646	Health Dept - State Contract
	TOTAL APPROPRIATION TO STATE	\$ 26,446	\$ 27,946	\$ 27,946	\$ 30,646	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	
No.		Actual	Amended	Estimated	Approved	
55510 GENERAL WELFARE ASSISTANCE						
399	Other Contracted Services	\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	Contract Services for New Life Semi-Independent Living Program
TOTAL GENERAL WELFARE ASSISTANCE		\$ 17,775	\$ 17,775	\$ 17,775	\$ 17,775	
55731 LITTER CONTROL (Litter Grant)						Grant Proceeds approx \$25,000
149	Guard/Laborers	\$ 56,887	\$ 59,444	\$ 58,881	\$ 59,444	2 FT Positions
187	Overtime Pay	3,592	-	-	-	
189	Other Salaries & Wages	2,517	2,500	2,260	2,500	Holiday & Admin Pay - Supplement Educ Personnel
Total Salary Expense		\$ 62,996	\$ 61,944	\$ 61,141	\$ 61,944	
201	Social Security	3,825	3,865	3,702	3,865	
204	Pensions	7,339	7,486	6,332	7,486	TCRS From 14% to 12%
206	Life Insurance	86	94	93	94	
207	Medical Insurance	8,073	14,300	9,881	14,750	
210	Unemployment Compensation	60	110	56	110	2 employees
212	Employer Medicare Liability	895	904	866	904	
299	Other Fringe Benefits	400	400	400	400	2 employees
Total Benefit Expense		\$ 20,678	\$ 27,159	\$ 21,331	\$ 27,609	
302	Advertising	1,750	2,300	1,100	2,300	
355	Travel	-	30	-	30	Periderms, Mileage & Lodging, Etc
359	Disposal Fees	128	400	300	400	
Total Contract Expense		\$ 1,878	\$ 2,730	\$ 1,400	\$ 2,730	
499	Other Supplies and Materials	7,149	8,100	7,840	8,100	Grant related items
Total Supply Expense		\$ 7,149	\$ 8,100	\$ 7,840	\$ 8,100	
524	In Service/Staff Development	-	250	-	250	Meeting Registrations & Contracted In-Service Staff Development
Total Other Expense		\$ -	\$ 250	\$ -	\$ 250	
TOTAL LITTER CONTROL		\$ 92,701	\$ 100,183	\$ 91,711	\$ 100,633	
55739 OTHER WASTE COLLECTION						Offset by State Contract Litter Pickup on State Routes
149	Guard/Laborer	\$ 29,661	\$ 30,105	\$ 31,185	\$ 29,722	1 FT Position
187	Over-time	1,709	-	-	-	
189	Other Salaries & Wages	-	200	257	200	Holiday/Admin Pay
Total Salary Expense		\$ 31,370	\$ 30,305	\$ 31,442	\$ 29,922	
201	Social Security	1,931	1,484	951	1,868	
204	Pensions	4,377	3,619	3,623	3,619	TCRS From 14% to 12%
206	Life Insurance	47	47	47	47	
207	Medical Insurance	3,018	7,150	6,585	7,375	No increase in Jan 1
210	Unemployment Compensation	31	55	28	55	1 employee
212	Employer Medicare Liability	444	437	449	437	
299	Other Fringe Benefits	-	200	200	200	1 employee
Total Benefit Expense		\$ 9,848	\$ 12,992	\$ 11,884	\$ 13,600	
359	Disposal Fees	106	700	300	700	
Total Contract Expense		\$ 106	\$ 700	\$ 300	\$ 700	
499	Other Supplies & Materials	-	50	-	50	
Total Supply Expense		\$ -	\$ 50	\$ -	\$ 50	
TOTAL OTHER WASTE COLLECTION		\$ 41,324	\$ 44,047	\$ 43,626	\$ 44,272	
55900 OTHER PUBLIC HEALTH & WELFARE						
599	Other Charges - TOBAC	7,602	24,282	21,856	2,426	Tobacco Cessation Grant 100% Proceeds Rebudgeted & Health Grant 2019 \$20,000
Total Other Expense		\$ 7,602	\$ 24,282	\$ 21,856	\$ 2,426	
TOTAL OTHER PUBLIC HEALTH & WELFARE		\$ 7,602	\$ 24,282	\$ 21,856	\$ 2,426	
56300 SENIOR CITIZENS ASSISTANCE - Franklin County						
335	Maintenance & Repair -- FCSC	\$ 1,391	\$ 1,500	\$ 105	\$ 1,500	
399	Contracted Services - FCSC	23,050	23,050	23,050	23,050	
Total Contract Expense		\$ 24,441	\$ 24,550	\$ 23,155	\$ 24,550	
410	Custodial Supplies - FCSC	3,609	3,500	3,385	3,500	
Total Supply Expense		\$ 3,609	\$ 3,500	\$ 3,385	\$ 3,500	
TOTAL SENIOR CITIZENS ASSISTANCE - Franklin Co		\$ 28,050	\$ 28,050	\$ 26,540	\$ 28,050	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
56300	SENIOR CITIZENS ASSISTANCE - Sewanee Ctr					
399	Contracted Services - SEWAN	\$ 9,000	\$ 9,000	\$ 9,000	9,000	
	Total Contract Expense	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
410	Custodial Supplies - SEWAN	\$ 400	\$ 450	\$ 421	450	
	Total Supply Expense	\$ 400	\$ 450	\$ 421	\$ 450	
	TOTAL SENIOR CITIZENS ASSISTANCE Sewanee Ctr	\$ 9,400	\$ 9,450	\$ 9,421	\$ 9,450	
56700	PARKS AND FAIR BOARDS					
105	Supervisor/Director	\$ 5,610	\$ 5,722	\$ 5,722	5,722	1 Salary Supplement position
187	Overtime Pay	54	-	-	-	
189	Other Salaries & Wages	14,344	15,473	14,845	15,473	2 Seasonal positions & 2 Supplement
	Total Salary Expense	\$ 20,008	\$ 21,195	\$ 20,567	\$ 21,195	
201	Social Security	1,232	1,314	1,268	1,314	
204	Pensions	1,157	1,064	1,052	1,014	
206	Life Insurance	-	10	-	10	
207	Medical Insurance	-	500	-	500	
210	Unemployment Compensation	72	165	63	165	3 employees
212	Employer Medicare Liability	288	307	296	307	
	Total Benefit Expense	\$ 2,749	\$ 3,361	\$ 2,679	\$ 3,311	
307	Communication	211	275	270	205	
334	Maintenance Agreements	359	500	359	500	Life Communications (beach alarm)
335	Maintenance & Repair -- Buildings	5,652	6,305	4,710	9,000	
	Total Contract Expense	\$ 6,222	\$ 7,080	\$ 5,339	\$ 9,705	
499	Other Supplies/Materials	3,926	9,075	9,065	6,000	Sand & Toiletries
	Total Supply Expense	\$ 3,926	\$ 9,075	\$ 9,065	\$ 6,000	
599	Other Charges	1,378	1,000	400	1,500	
	Total Other Expense	\$ 1,378	\$ 1,000	\$ 400	\$ 1,500	
	TOTAL PARKS & FAIR BOARDS	\$ 34,283	\$ 41,711	\$ 38,050	\$ 41,711	
57100	AGRICULTURE EXTENSION					
189	Other Salaries & Wages	\$ 74,986	\$ 76,410	\$ 75,987	76,410	Salaries and benefits for Ag. Ext. are the required local match for Franklin County.
	Total Salary Expense	\$ 74,986	\$ 76,410	\$ 75,987	\$ 76,410	
201	Social Security	363	372	372	372	The employees are paid by UT and TSU
210	Unemployment Compensation	35	45	24	45	
212	Employer Medicare	85	87	87	87	
299	Other Fringe Benefits	19,134	22,682	19,135	22,682	
	Total Benefit Expense	\$ 19,617	\$ 23,186	\$ 19,618	\$ 23,186	
307	Communication	1,969	1,800	1,142	1,800	
320	Dues & Memberships	520	520	565	520	
330	Operating Lease Payments	-	5,400	-	5,400	KMBS Copier Lease
334	Maintenance Agreements	5,400	-	5,400	-	moved to line 330
355	Travel	3,000	3,000	3,000	3,000	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	444	500	444	500	AT & T ISP & Copier
	Total Contract Expense	\$ 11,333	\$ 11,220	\$ 10,551	\$ 11,220	
499	Other Supplies & Materials	11	250	-	250	
	Total Supply Expense	\$ 11	\$ 250	\$ -	\$ 250	
599	Other Charges	-	250	-	250	**4-H Program/Ag Ext Operational Expenses
	Total Other Expense	\$ -	\$ 250	\$ -	\$ 250	
	TOTAL AGRICULTURE EXTENSION	\$ 105,947	\$ 111,316	\$ 106,155	\$ 111,316	
57500	SOIL CONSERVATION					
118	Secretary to Board	\$ 26,731	\$ 28,240	\$ 28,161	28,240	1 position
189	Other Salaries & Wages	30,184	31,097	31,101	31,297	1 position & Holiday Pay
	Total Salary Expense	\$ 56,915	\$ 59,337	\$ 59,262	\$ 59,537	
201	Social Security	3,530	3,716	3,560	3,716	
204	Pensions	6,300	7,196	6,713	7,196	TCRS From 14% to 12%
206	Life Insurance	94	94	94	94	
207	Medical Insurance	6,186	7,300	7,150	14,750	No increase in Jan 1
210	Unemployment Compensation	118	110	56	110	2 employees
212	Employer Medicare Liability	826	869	833	869	
299	Other Fringe Benefits	400	400	400	200	2 employees
	Total Benefit Expense	\$ 17,454	\$ 19,685	\$ 18,805	\$ 26,935	
320	Dues & Memberships	275	275	-	275	TCDEA, RC&D, NACD, FCSCD, SMTRCD (+Inc)
355	Travel	3,972	3,000	2,154	3,000	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 4,247	\$ 3,275	\$ 2,154	\$ 3,275	
524	In-Service Staff Development	910	2,000	780	2,000	Meeting Registrations & Contracted In-Service Staff Development

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
599	Other Charges	35	300	-	300	Farm City Day, Fair & Educ Materials
	Total Other Expense	\$ 945	\$ 2,300	\$ 780	\$ 2,300	
	TOTAL SOIL CONSERVATION	\$ 79,561	\$ 84,598	\$ 81,001	\$ 92,047	
58120	INDUSTRIAL DEVELOPMENT					
103	Assistant	\$ 2,806	\$ (0)	\$ -	\$ 19,820	FT Split w/Co Mayor
189	Other Salaries & Wages	17,436	18,600	19,430	18,600	1 PT no benefits position
	Total Salary Expense	\$ 20,242	\$ 18,600	\$ 19,430	\$ 38,420	
201	Social Security	1,233	2,394	1,183	2,405	
204	Pensions	2,449	2,379	2,345	2,400	
206	Life Insurance	25	27	26	26	
207	Medical Insurance	3,668	4,004	3,921	4,130	
210	Unemployment Compensation	23	85	15	85	
212	Employer Medicare Liability	288	560	277	562	
299	Other Fringe Benefits	112	200	112	200	
	Total Benefit Expense	\$ 7,798	\$ 9,650	\$ 7,879	\$ 9,808	
302	Advertising	2,000	-	-	4,400	
307	Communication	322	550	350	350	Phone Only
320	Dues & Memberships	-	451	125	2,000	
334	Maintenance Agreements	2,995	-	-	4,000	Web-Hosting, Copier & Postage Meter Maint
335	Maintenance & Repair Services - Bldg	670	500	305	5,000	
347	Pest Control	1,050	900	900	900	
355	Travel	1,630	2,799	1,743	3,000	Periderms, Mileage & Lodging, Etc
359	Disposal Fees	2,997	3,000	3,000	3,000	
399	Other Contracted Services	1,597	2,000	1,768	9,815	
	Total Contract Expense	\$ 13,261	\$ 10,200	\$ 8,191	\$ 32,465	
435	Office Supplies	-	500	71	500	
	Total Supply Expense	\$ -	\$ 500	\$ 71	\$ 500	
508	Premium on Bonds	135	200	135	200	
524	In Service/Staff Development	1,865	2,500	2,520	2,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	1,889	2,000	1,878	2,000	Park Development
	Total Other Expense	\$ 3,889	\$ 4,700	\$ 4,533	\$ 4,700	
799	Other Capital Outlay	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	TOTAL INDUSTRIAL DEVELOPMENT	\$ 45,190	\$ 43,650	\$ 40,104	\$ 85,893	*Carry Balances from prior yrs agreement ID Board dev. Projects 2018/19
58120	INDUSTRIAL DEVELOPMENT - Grants					Grants Offset by some revenue
799	Other Capital Outlay - TVA	\$ 70,241	\$ 2,638	\$ 2,638	-	TVA InvestPrep Grant offset revenue \$27,050
799	Other Capital Outlay - ECDS	34,557	488,447	488,447	-	ECDS Grant offset revenue \$350K
	TOTAL INDUSTRIAL DEVELOPMENT - Grants	\$ 104,799	\$ 491,085	\$ 491,085	\$ -	
58190	OTHER ECONOMIC & COMMUNITY DEV - Chamber					
399	Other Contracted Services - Chamber of Commerce	40,000	40,000	40,000	40,000	Chamber of Commerce
	TOTAL OTHER ECONOMIC & COMM. DEV. - Chamber	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
58190	OTHER ECONOMIC & COMMUNITY DEV - TN Rehab Ctr					
309	Contracts with Government Agencies	\$ 110,470	\$ 111,330	\$ 111,330	\$ 111,330	TN Rehab Center - State Contract DHS
	TOTAL OTHER ECONOMIC & COMM. DEV. - TN Rehab Ctr	\$ 110,470	\$ 111,330	\$ 111,330	\$ 111,330	
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT					So Central TN Dev Dist Admin Grants 100%
399	Other Contracted Services - Housing Grant	\$ -	\$ 355,025	\$ 355,025	\$ 355,025	Housing Grant
399	Other Contracted Services - Decherd Nissan Grant	305,918	239,699	238,199	-	Decherd/Nissan \$490K
	Total Contract Expense	\$ 305,918	\$ 594,724	\$ 593,224	\$ 355,025	
799	Other Capital Outlay - TCAT	673,155	4,638,923	4,638,923	51,740	TCAT CDBG & EDA Grant
	Total Capital Expense	\$ 673,155	\$ 4,638,923	\$ 4,638,923	\$ 51,740	
	TOTAL OTHER ECONOMIC & COMM. DEVELOPMENT	\$ 979,073	\$ 5,233,647	\$ 5,232,147	\$ 406,765	
58220	AIRPORT - Sewanee					TDOT Grants 100% for Sewanee Airport
702	Airport Improvement	\$ 48,352	\$ 213,179	\$ 213,179	\$ 141,014	
	Total Airports	\$ 48,352	\$ 213,179	\$ 213,179	\$ 141,014	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	
No.		Actual	Amended	Estimated	Approved	
58300	VETERANS SERVICES					
103	Assistant	\$ 31,892	\$ 33,980	\$ 33,788	\$ 33,780	1 Full time hourly position
105	Supervisor/Director	17,626	19,978	17,978	17,978	1 Part time Salary Position
169	Part-time Employee	12,666	13,184	12,984	12,984	1 position 24 hrs
185	Educational Incentive -- Other County Employees	-	-	-	850	1 employee
186	Longevity	-	-	-	300	1 employee
	Total Salary Expense	\$ 62,184	\$ 67,142	\$ 64,750	\$ 65,892	
201	Social Security	2,764	2,983	3,034	3,002	
204	Pensions	4,480	4,218	4,078	4,254	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	5,727	5,772	6,734	7,375	
210	Unemployment Compensation	142	165	88	165	
212	Employer Medicare Liability	903	978	941	963	
299	Other Fringe Benefits	400	400	400	500	3 employees
	Total Benefit Expense	\$ 14,463	\$ 14,563	\$ 15,322	\$ 16,305	
307	Communication	200	420	440	220	
312	Contracts with Private Agencies	898	900	898	900	Vetrospect - VA Program (2 License)
320	Dues & Memberships	-	50	-	50	
330	Operating Lease Payments	-	2,400	2,271	2,400	KMBS Copier Lease
334	Maintenance Agreements	1,538	-	-	-	moved to line 330
354	Transportation - Other Than Students VTAID	3,518	3,050	2,688	1,500	Veterans Assistance (offset by donations)
355	Travel	88	1,500	339	1,500	Periderms, Mileage & Lodging, Etc
	Total Contract Expense	\$ 6,242	\$ 8,320	\$ 6,636	\$ 6,570	
435	Office Supplies	1,201	900	961	1,400	**Increase in claims
	Total Supply Expense	\$ 1,201	\$ 900	\$ 961	\$ 1,400	
508	Premiums on Corporate Surety Bonds	-	50	-	50	
524	In Service/Staff Development	300	600	-	300	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges - VTAID & Misc	5,553	2,328	3,050	2,500	Veterans Assistance (offset by donations)
	Total Other Expense	\$ 5,853	\$ 2,978	\$ 3,050	\$ 2,850	
	TOTAL VETERANS SERVICES	\$ 89,943	\$ 93,903	\$ 90,719	\$ 93,017	
58400	OTHER CHARGES					
215	On Behalf payments for OPEB	\$ -	\$ 90,000	\$ -	\$ 90,000	ARC Payment for OPEB Trust (reserve)
299	Other Fringe Benefits	7,710	19,662	19,661	21,450	OPEB (currently 3 employees)
	Total Benefit Expense	\$ 7,710	\$ 109,662	\$ 19,661	\$ 111,450	
340	Medical & Dental Services	2,500	3,500	3,191	3,500	
	Total Contract Expense	\$ 2,500	\$ 3,500	\$ 3,191	\$ 3,500	
502	Building & Content Insurance	73,673	72,295	72,294	76,000	
506	Liability Insurance	105,380	103,332	103,331	104,000	
507	Medical Claims	24,438	40,000	33,844	40,000	
510	Trustee's Commission	245,835	280,000	280,000	280,000	Fees paid to Trustee
511	Vehicle & Equipment Insurance	88,479	88,880	87,086	90,000	
513	Worker's Compensation	155,402	233,528	230,558	236,563	Increase due to claims experience
515	Liability Claim(s)	-	100	-	100	
516	Other Self-Insured Claims	-	10,000	10,000	1,000	
599	Other Charges	5,171	29,528	29,000	10,000	
	Total Other Expense	\$ 698,378	\$ 857,663	\$ 846,114	\$ 837,663	
	TOTAL OTHER CHARGES	\$ 708,588	\$ 970,825	\$ 868,966	\$ 952,613	
90000	CAPITAL PROJECTS					
91190	Other General Government Projects					
718	Motor Vehicles	\$ -	\$ 75,000	\$ 73,375	\$ 70,000	12 Admin Vehicles (Replace 2 every year 6 yr cycle & keep reserve balance)
790	Other Equipment	26,083	40,000	28,131	40,000	Technology Reserve (begin to keep a reserve balance)
799	Other Capital Outlay	60,628	60,000	50,850	100,000	Unexpected County Capital Expenses
91200	Highway & Street Capital Projects					
799	Other Capital Outlay - Highway Districts	\$ -	\$ 140,000	\$ 136,871	\$ 140,000	County Comm Roads (New \$140K)
799	Other Capital Outlay	169,752	44,426	44,426	-	UTSI Flap Grant and TDOT Local Roads Safety Initiative
	TOTAL CAPITAL PROJECTS	\$ 256,463	\$ 359,426	\$ 333,654	\$ 350,000	

Franklin County, TN		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun Only increase Officials Salaries, Longevity				FY 2020-2021 Budget
County General Fund # 101						
Fund #101		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
	Total Estimated Expenditures & Other Uses	\$ 19,361,386	\$ 25,353,889	\$ 24,796,061	\$ 19,430,659	
	Excess of Estimated Revenue & Other Sources	\$ 827,237	\$ 1,131,100	\$ 1,606,174	\$ 611,218	
	Over (Under) Estimated Expend. & Other Uses					
	Estimated Beginning Fund Balance - July 1	\$ 4,985,556	\$ 6,087,903	\$ 6,087,903	\$ 7,694,077	
	Adjustment for PY Encumbrances/Reserve Relinquished	\$ 275,110				
	Estimated Ending Fund Balance -- June 30	6,087,903	7,219,003	7,694,077	8,305,296	
	Less Reserves 2016-17 (5,322,681)					
	Committed for Other Purposes 34690		(4,000,000)	(4,000,000)	(4,000,000)	Sale of Hospital Proceeds
	Assigned for Other Operations 34745		(552,469)	(642,469)	(642,469)	OPEB ARC Reserve (+ \$90K 2019/20)
	Estimated UNASSIGNED Ending Fund Balance As of June 30	\$ 6,087,903	\$ 2,666,534	\$ 3,051,608	\$ 3,662,827	Fund Balance Requirement 2.5% = \$518,950 Unassigned Fund Balance Benchmark 5% = \$1,037,930 (\$2.2 M is Ideal)
						20
	Total Salary Expense	\$ 8,811,977	\$ 9,449,090	\$ 9,353,461	\$ 9,600,915	49.41%
	Total Benefit Expense	3,001,364	3,225,923	3,045,521	3,486,020	17.94%
	Total Contract Expense	2,389,355	3,232,366	3,102,553	2,356,133	12.13%
	Total Supply Expense	1,332,183	1,337,469	1,301,713	1,293,093	6.65%
	Total Other Expense	2,076,516	1,841,671	1,779,049	1,845,021	9.50%
	Total Debt Expense	-	-	-	-	0.00%
	Total Capital Expense	1,749,992	6,267,369	6,213,763	849,477	4.37%
	Total County General Appropriations	\$ 19,361,387	\$ 25,353,889	\$ 24,796,061	\$ 19,430,659	100.00%

Franklin County, TN						FY 2020-2021 Budget
Courthouse & Jail Maintenance Fund # 112						
Fund #112						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40200	County Local Option Taxes					
40260	Litigation Tax - Special Purpose					
40266	Litigation Tax -- Jail, Workhouse, Courthouse	\$ 200,075	\$ 160,000	\$ 160,000	\$ 200,075	
	TOTAL LOCAL TAXES	\$ 200,075	\$ 160,000	\$ 160,000	\$ 200,075	
	Total Estimated Revenues	\$ 200,075	\$ 160,000	\$ 160,000	\$ 200,075	
Estimated Expenditures						
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 2,019	\$ 2,000	\$ 2,000	\$ 2,040	
	TOTAL OTHER CHARGES	\$ 2,019	\$ 2,000	\$ 2,000	\$ 2,040	
	Total Estimated Expenditures	\$ 2,019	\$ 2,000	\$ 2,000	\$ 2,040	
99000	OTHER USES					
99100	Transfers Out					
590	Transfers to Other Funds	\$ 210,000	\$ 170,000	\$ 170,000	\$ 195,000	Transfer To Gen Debt Serv Fund
	TOTAL OTHER USES	\$ 210,000	\$ 170,000	\$ 170,000	\$ 195,000	
	Total Estimated Expenditures & Other Uses	\$ 212,019	\$ 172,000	\$ 172,000	\$ 197,040	
	Excess of Estimated Revenue Over (Under)	\$ (11,944)	\$ (12,000)	\$ (12,000)	\$ 3,035	
	Estimated Expenditures					
	Estimated Beginning Fund Balance July 1	\$ 52,185	\$ 40,241	\$ 40,241	\$ 28,241	
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 40,241	\$ 28,241	\$ 28,241	\$ 31,276	Revenue Mandated Fund Balance Policy 5%=\$10,600

Franklin County, TN Public Library Fund # 115		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun				FY 2020-2021 Budget
Fund #115		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Tax	\$ 304,190	\$ 379,683	\$ 379,683	\$ 387,030	Represents \$0.0381
40120	Trustee's Collections - Prior Year	7,297	6,185	7,372	6,400	
40125	Trustee's Collections - Bankruptcy	26	40	21	40	
40130	Circuit/Clerk & Master Collections - Prior Year	5,574	6,250	5,225	6,250	
40140	Interest and Penalty	1,174	1,200	1,447	1,200	
40161	Payments in Lieu of Taxes - TVA	118	110	130	110	
40162	Payments in Lieu of Taxes - Local Utilities	1,113	1,100	1,052	1,100	
40163	Payments in Lieu of Taxes - Other	1,011	1,000	1,250	1,225	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 1,844	\$ 2,240	\$ 2,851	\$ 2,850	
	TOTAL LOCAL TAXES	\$ 322,347	\$ 397,808	\$ 399,030	\$ 406,205	
41000	LICENSES AND PERMITS					
41100	Licenses					
41140	Cable TV Franchise	\$ 1,754	\$ 1,935	\$ 1,871	\$ 1,935	
	TOTAL LICENSES AND PERMITS	\$ 1,754	\$ 1,935	\$ 1,871	\$ 1,935	
43000	CHARGES FOR CURRENT SERVICES					
43100	General Service Charges					
43190	Other General Service Charges	\$ 12,826	\$ 11,360	\$ 12,310	\$ 12,300	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 12,826	\$ 11,360	\$ 12,310	\$ 12,300	
44000	OTHER LOCAL REVENUES					
44100	Recurring Items					
44110	Interest Earned	\$ 367	\$ 500	\$ 322	\$ 500	
44146	E-Rate Funding	-	450	447	-	
44570	Contributions & Donations - Nissan	5,000	-	-	-	
44990	Other Local Revenues	1,224	1,500	1,067	1,500	
	TOTAL OTHER LOCAL REVENUES	\$ 6,591	\$ 2,450	\$ 1,836	\$ 2,000	
47000	FEDERAL GOVERNMENT					
47500	FEDERAL THROUGH STATE					
47590	OTHER FEDERAL THROUGH STATE	\$ 1,773	\$ 1,585	\$ 1,585	\$ 1,600	Tech Grant
	TOTAL FEDERAL GOVERNMENT	\$ 1,773	\$ 1,585	\$ 1,585	\$ 1,600	
48000	OTHER GOVERNMENTS & CITIZENS GROUPS					
48130	Contributions	\$ 28,750	\$ 28,750	\$ 29,100	\$ 28,750	Winchester, Decherd, Estill Springs & Other Misc
48610	Donations	799	6,150	1,647	5,650	Nissan, etc.
	TOTAL GENERAL GOVERNMENT GRANTS	\$ 29,549	\$ 34,900	\$ 30,747	\$ 34,400	
	Total Estimated Revenues & Other Sources	\$ 374,840	\$ 450,038	\$ 447,379	\$ 458,440	
Estimated Expenditures						
56500	LIBRARIES					
103	Assistant(s)	\$ 93,506	\$ 103,518	\$ 99,816	\$ 103,518	3 FT positions
105	Supervisor/Director	48,754	49,729	49,729	49,729	Appointed - Salary
137	Educ Media Personnel	34,531	37,639	38,075	37,639	1 FT position
169	Part-time Employee(s)	34,487	33,000	35,373	33,000	7 PT positions
184	Educational Incentive -- Co. Official/Admin. Officer	950	950	950	950	1 employee
186	Longevity	1,080	1,200	1,200	-	2 employees
189	Other Salaries & Wages	128	2,856	492	2,856	Admin & Worked Holiday Hrs
	Total Salary Expense	\$ 213,436	\$ 228,893	\$ 225,635	\$ 227,693	

Franklin County, TN Public Library Fund # 115		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun				FY 2020-2021 Budget
Fund #115		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
201	Social Security	12,853	14,278	13,751	14,323	
204	Pensions	25,136	23,682	22,952	23,769	
206	Life Insurance	218	234	218	234	
207	Medical Insurance	32,726	35,750	32,993	36,874	
210	Unemployment Compensation	392	500	242	500	
212	Employer Medicare Liability	3,006	3,339	3,216	3,350	
299	Other Fringe Benefits	1,325	1,400	1,400	1,400	12 employees
	Total Benefit Expense	\$ 75,656	\$ 79,184	\$ 74,771	\$ 80,450	
307	Communications	1,950	2,000	1,830	2,000	eRate decrease in voice- last yr - 20%
320	Dues & Memberships	75	75	75	75	
330	Operating Lease Payments	-	5,000	5,157	5,000	KMBS Copier
335	Maintenance & Repair - Building	15,215	20,250	20,250	20,000	Painting, cleaning & Lawn Maintenance
337	Maintenance & Repair - Office Equipment	7,682	-	-	-	Moved to line 330
355	Travel	1,686	2,224	1,526	3,000	
399	Other Contracted Services	4,058	7,000	6,860	5,000	Comcast, Verso, St Consortium increase \$55, Movie License, Ancestry (Cambridge Sci. Abstr)
	Total Contract Expense	\$ 30,666	\$ 36,549	\$ 35,698	\$ 35,075	
410	Custodial Supplies	1,245	1,420	1,281	1,500	
432	Library Books/Media	16,753	22,950	22,871	23,325	Adult & Juv Books, Audio Visuals
435	Office Supplies	1,141	1,695	1,691	1,500	
437	Periodicals	3,591	4,607	4,233	4,000	Magazines & Online Universal Classes
499	Other Supplies & Materials	3,911	6,000	4,825	7,002	Archival and processing Matl's & Library Cards
	Total Supply Expense	\$ 26,641	\$ 36,672	\$ 34,902	\$ 37,327	
524	In-Service Staff Development	175	550	548	300	
599	Other Charges	800	3,600	2,259	3,685	Nissan Funds Summer Reading Program
	Total Other Expense	\$ 975	\$ 4,150	\$ 2,806	\$ 3,985	
709	Data Processing Equipment - TECH	3,396	3,341	3,341	3,500	
719	Office Equipment	-	1,000	783	500	
799	Other Capital Outlay	610	2,485	265	3,500	Moved in \$2,172 from Bldg Impr
	Total Capital Expense	\$ 4,006	\$ 6,826	\$ 4,388	\$ 7,500	
	TOTAL LIBRARIES	\$ 351,380	\$ 392,274	\$ 378,201	\$ 392,029	
58400	OTHER CHARGES					
340	Medical & Dental Services	\$ -	\$ 100	\$ -	\$ 100	
347	Pest Control	600	600	600	600	Bid Item
359	Disposal Fees	1,708	2,100	1,781	2,100	Dumpster Fee
	Total Contract Expense	\$ 2,308	\$ 2,800	\$ 2,381	\$ 2,800	
452	Utilities	19,956	23,500	21,093	23,500	5% incr per WUS/3% incr per ERPUD plus added security light and pole rental
	Total Supply Expense	\$ 19,956	\$ 23,500	\$ 21,093	\$ 23,500	
502	Building & Content Insurance	2,969	2,910	2,909	2,910	
506	Liability Insurance	1,017	996	996	996	
507	Medical Claims	-	100	-	100	
510	Trustee's Commission	6,493	8,500	8,500	7,000	
513	Workers Compensation	3,716	5,580	5,580	5,580	
516	Other Self-Insured Claims	-	1,220	-	1,500	
	Total Other Expense	\$ 14,195	\$ 19,306	\$ 17,985	\$ 18,086	
	TOTAL OTHER EXPENDITURES	\$ 36,459	\$ 45,606	\$ 41,459	\$ 44,386	
91150	Social, Cultural & Recreational Projects					
707	Building Improvements	\$ 7,658	\$ -	\$ -	\$ -	Moved \$2,172 to 56500
	Total Social, Cultural & Recreational Projects	\$ 7,658	\$ -	\$ -	\$ -	

Franklin County, TN Public Library Fund # 115		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun				FY 2020-2021 Budget
Fund #115		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
99100	Transfers Out	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Financial Software Library Portion
	TOTAL OPERATING TRANSFER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Total Estimated Expenditures	\$ 398,497	\$ 440,880	\$ 422,660	\$ 439,415	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ (23,657)	\$ 9,158	\$ 24,719	\$ 19,024	
	Estimated Beginning Fund Balance July 1	200,897	171,058	171,058	195,777	
	Encumbered for Social, Cultural & Recreational Services 115-56500	(6,182)				
	Estimated Ending Fund Balance June 30	\$ 171,058	\$ 180,216	\$ 195,777	\$ 214,801	Fund Balance Policy 5% = \$21,915
	Total Salary Expense	\$ 213,436	\$ 228,893	\$ 225,635	\$ 227,693	51.82%
	Total Benefit Expense	75,656	79,184	74,771	80,450	18.31%
	Total Contract Expense	32,974	39,349	38,079	37,875	8.62%
	Total Supply Expense	46,597	60,172	55,995	60,827	13.84%
	Total Other Expense	18,170	26,456	23,791	25,071	5.71%
	Total Capital Expense	11,664	6,826	4,388	7,500	1.71%
	Total Library Appropriations	\$ 398,497	\$ 440,880	\$ 422,660	\$ 439,415	100.00%

Franklin County, TN Solid Waste Fund # 116		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun				FY 2020-2021 Budget
Fund #116		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
Estimated Revenues						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,673,327	\$ 1,685,560	\$ 1,685,560	\$ 1,702,814	Represents \$0.2433
40120	Trustee's Collection - Prior Year	45,573	40,000	37,170	40,000	
40125	Trustee's Collection - Bankruptcy	196	250	98	250	
40130	Clerk & Master Collection Prior Year	34,292	30,000	24,423	40,000	
40140	Interest and Penalty	7,059	7,200	7,909	7,200	
40161	Payment in Lieu of Taxes - TVA	930	1,100	887	1,100	
40163	Payment in Lieu of Taxes -- Other	3,021	3,000	2,926	3,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	14,469	16,000	18,251	16,000	
TOTAL LOCAL TAXES		\$ 1,778,867	\$ 1,783,110	\$ 1,777,224	\$ 1,810,364	
41100 LICENSES						
41140	Cable TV Franchise	\$ 13,761	\$ 15,660	\$ 13,500	\$ 15,660	
TOTAL LICENSES		\$ 13,761	\$ 15,660	\$ 13,500	\$ 15,660	
43000 CHARGES FOR CURRENT SERVICES						
43100 General Service Charges						
43106	Commercial & Industrial Waste Collection Charges	\$ 62,400	\$ 65,000	\$ 70,000	\$ 65,000	Nissan Agreement
43109	Transfer Waste Stations Collection Charges	12,000	15,000	12,000	12,000	Winchester
43110	Tipping Fees	55,574	50,000	44,264	50,000	
43114	Solid Waste Disposal Fees	10,792	11,000	8,501	11,000	
43190	Other General Service Charges	-	-	-	-	
TOTAL CHARGES FOR CURRENT SERVICES		\$ 140,766	\$ 141,000	\$ 134,765	\$ 138,000	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110	Investment Income	\$ 75,000	\$ -	\$ -	\$ -	
44145	Sale of Recycled Material	141,628	105,000	88,573	100,000	
44170	Miscellaneous Refunds	278	500	205	500	
44500 Nonrecurring Items						
44530	Sale of Equipment	-	500	-	500	
44990	Other Local Revenues	1,000	1,000	-	1,000	
TOTAL OTHER LOCAL REVENUES		\$ 217,906	\$ 107,000	\$ 88,778	\$ 102,000	
46100 GENERAL GOVERNMENT GRANTS						
46170	Solid Waste Grants	\$ 21,551	\$ 25,000	\$ 22,354	\$ 25,000	Tire Waste Grant
TOTAL GENERAL GOVERNMENT GRANTS		\$ 21,551	\$ 25,000	\$ 22,354	\$ 25,000	
46800 OTHER STATE REVENUES						
46980	Other State Grants	\$ 24,937	\$ 68,556	\$ 68,497	\$ -	
TOTAL OTHER STATE REVENUES		\$ 24,937	\$ 68,556	\$ 68,497	\$ -	
48000 OTHER GOVERNMENTS & CITIZENS GROUPS						
48610	Donations	\$ 100	\$ -	\$ -	\$ -	
TOTAL OPERATING TRANSFERS		\$ 100	\$ -	\$ -	\$ -	
Total Estimated Revenues & Other Sources		\$ 2,197,888	\$ 2,140,326	\$ 2,105,119	\$ 2,091,024	
Estimated Expenditures						
55720 SANITATION EDUCATION/INFORMATION						
302	Advertising	\$ 2,100	\$ 2,200	\$ 2,116	\$ 2,200	
Total Contract Expense		\$ 2,100	\$ 2,200	\$ 2,116	\$ 2,200	
429	Instructional Supplies & Materials					
499	Other Supplies & Materials	679	1,000	886	1,000	
Total Supply Expense		679	1,000	886	1,000	
TOTAL SANITATION EDUCATION & INFORMATION		\$ 2,779	\$ 3,200	\$ 3,002	\$ 3,200	

Franklin County, TN Solid Waste Fund # 116		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun				FY 2020-2021 Budget
Fund #116	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
55732	CONVENIENCE CENTERS					Requesting COLA 2.8% as Plan
149	Laborers	\$ 209,192	\$ 206,000	\$ 206,788	\$ 206,000	18 Reg/12 Subs
187	Overtime Pay	481	600	600	600	
	Total Salary Expense	\$ 209,673	\$ 206,600	\$ 207,388	\$ 206,600	
201	Social Security	12,240	12,955	12,114	12,955	
210	Unemployment Compensation	888	1,000	544	1,000	
212	Employer Medicare Liability	3,074	3,030	3,043	3,030	
299	Other Fringe Benefits	2,353	2,505	2,500	2,355	
	Total Benefit Expense	\$ 18,555	\$ 19,490	\$ 18,201	\$ 19,340	
307	Communication	5,235	5,600	5,826	5,900	Telecom Audit caused a savings
330	Operating Lease Payments	-	1,500	1,361	1,500	CSX & Keith Springs Lease
335	Maintenance & Repair -- Buildings	3,445	10,500	5,401	6,000	Roofs on CC Buildings
336	Maintenance & Repair -- Equipment	5,214	3,700	2,182	8,900	
399	Other Contracted Services	4,815	5,750	5,768	5,800	H & R Portables
	Total Contract Expense	\$ 18,709	\$ 27,050	\$ 20,538	\$ 28,100	
452	Utilities	15,206	16,500	14,446	16,500	
499	Other Supplies & Materials	4,355	4,600	4,195	4,600	
	Total Supply Expense	\$ 19,561	\$ 21,100	\$ 18,641	\$ 21,100	
599	Other Charges	-	800	-	800	
	Total Other Expense	\$ -	\$ 800	\$ -	\$ 800	
706	Building Construction	-	6,000	2,485	6,000	Install 4 roofs at 4 centers over compactors
733	Solid Waste Equipment	79,331	56,290	56,225	35,000	Replace Packer (LRP 1 per yr) Old Salem
799	Other Capital Outlay	126,015	40,000	36,260	35,000	Paving a co own cntr (LRP 1 per yr) Rolling funds from prior year on a grant
	Total Capital Expense	\$ 205,346	\$ 102,290	\$ 94,971	\$ 76,000	
	TOTAL CONVENIENCE CENTERS	\$ 471,844	\$ 377,330	\$ 359,739	\$ 351,940	
55733	TRANSFER STATIONS					Requesting COLA 2.8% as Plan
105	Supervisor/Director	\$ 65,192	\$ 67,017	\$ 67,017	\$ 67,017	1 Appointed - Salary
106	Deputy(ies)	35,318	36,594	36,457	36,594	1 position
141	Foreman	47,384	49,055	48,836	49,055	1 position
145	Equipment Operators - Light	77,907	73,780	74,429	83,780	2 positions
147	Truck Driver(s)	209,973	240,463	232,240	240,463	7 positions
149	Laborer(s)	37,791	33,943	38,351	25,943	1 positions
169	Part-time Personnel	12,305	16,853	20,502	14,853	1 position
184	Educational Incentive -- Co. Official/Admin. Officer	850	950	950	950	1 employee
185	Educational Incentive -- Other County Employees	950	1,800	1,800	1,900	2 employees
186	Longevity	1,380	2,340	2,340	2,640	4 employees
187	Overtime	3,504	3,000	1,946	3,000	
189	Other Salaries & Wages (Worked Holidays)	-	1,200	1,179	1,200	
	Total Salary Expense	\$ 492,554	\$ 526,995	\$ 526,047	\$ 527,395	
201	Social Security	29,907	32,847	32,044	32,872	
204	Pensions	56,176	63,592	57,898	63,640	
206	Life Insurance	589	609	593	609	
207	Medical Insurance	66,428	70,000	65,762	88,498	
210	Unemployment Compensation	802	770	472	770	
212	Employer Medicare Liability	6,994	7,682	12,901	7,688	
299	Other Fringe Benefits	2,800	2,800	2,700	2,800	14 employees
	Total Benefit Expense	\$ 163,696	\$ 178,300	\$ 172,370	\$ 196,877	
307	Communication	1,645	1,750	1,957	2,000	Telecom Audit changed cost
309	Contracts with Government Agencies	500,664	505,000	505,000	535,000	ISWA & TDEC
312	Contracts with Private Agencies	81,267	93,100	73,388	90,685	Tire Disposal - Mulching, Golder
320	Dues & Memberships	557	960	593	675	SWA
330	Operating Lease Payments	-	2,400	2,375	2,500	KMBS Copier Lease
334	Maintenance Agreements	2,382	250	250	1,500	Fire Extinguishers
335	Maintenance & Repair - Buildings	5,483	6,500	878	8,500	
336	Maintenance & Repair - Equipment	11,737	11,000	12,500	13,000	
338	Maintenance & Repair - Vehicles	5,548	9,000	8,829	10,000	
347	Pest Control	900	975	960	1,050	
348	Postage	-	100	110	125	
355	Travel	5,938	5,000	2,753	5,000	SWA Conference & Other

Franklin County, TN Solid Waste Fund # 116		This budget is based on a continuing budget w/5.4% Med Insurance Dec-Jun				FY 2020-2021 Budget
Fund #116		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
361	Permits	150	150	150	150	State Permits
	Total Contract Expense	\$ 616,271	\$ 636,185	\$ 609,743	\$ 670,185	
412	Diesel Fuel	40,409	44,000	41,734	41,000	
418	Equipment & Machinery Parts	16,076	12,900	12,330	16,000	
424	Garage Supplies	1,930	3,000	3,284	3,000	
425	Gasoline	3,271	4,300	3,950	4,500	
433	Lubricants	2,803	3,400	3,857	3,500	
435	Office Supplies	2,150	2,000	1,922	2,000	
450	Tires & Tubes	10,964	12,100	12,048	12,000	
451	Uniforms	5,896	4,500	4,493	3,000	
452	Utilities	13,227	13,000	14,474	13,500	
453	Vehicle Parts	7,237	8,500	9,220	8,500	
499	Other Supplies & Materials	12,892	22,000	21,999	18,700	
	Total Supply Expense	\$ 116,855	\$ 129,700	\$ 129,310	\$ 125,700	
524	In-Service Staff Development	3,463	3,500	2,749	3,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	50	400	247	400	
	Total Other Expense	\$ 3,513	\$ 3,900	\$ 2,996	\$ 3,900	
733	Solid Waste Equipment	37,318	188,000	189,784	-	Reserve Capital Fund 1/2 of a Truck 2019/20
	Total Capital Expense	\$ 37,318	\$ 188,000	\$ 189,784	\$ -	
	TOTAL TRANSFER STATIONS	\$ 1,430,207	\$ 1,663,080	\$ 1,630,251	\$ 1,524,057	
	55770 POST CLOSURE CARE COST					
312	Contracts with Private Agencies	\$ 12,545	\$ 13,500	\$ 10,037	\$ 13,500	Landfill --well testing & methane maint.
	TOTAL POST CLOSURE CARE COST	\$ 12,545	\$ 13,500	\$ 10,037	\$ 13,500	
	58400 OTHER EXPENDITURES					
340	Medical & Dental Services	\$ 305	\$ 500	\$ 545	\$ 500	
	Total Contract Expense	\$ 305	\$ 500	\$ 545	\$ 500	
502	Building & Content Insurance	13,151	12,888	12,887	12,888	
506	Liability Insurance	15,343	15,036	15,035	15,036	
507	Medical Claims	4,243	5,000	113	5,000	
510	Trustee's Commission	37,192	40,000	36,440	40,000	
511	Vehicle & Equipment Insurance	15,343	16,000	15,405	16,000	
513	Workers Compensation	11,146	16,716	16,716	16,716	
516	Other Self-Insured Claims	-	2,000	-	2,000	
599	Other Charges	234	400	255	400	
	Total Other Expense	\$ 96,652	\$ 108,040	\$ 96,852	\$ 108,040	
	TOTAL OTHER EXPENDITURES	\$ 96,957	\$ 108,540	\$ 97,397	\$ 108,540	
	99100 OPERATING TRANSFERS					
590	Transfers to Other Funds	\$ 48,803	\$ 48,803	\$ 48,803	\$ 48,803	\$3,803 Financial Software Maint, & \$45K to Co Gen for Equip (20/21 6th of 6 yr)
	TOTAL OPERATING TRANSFER	\$ 48,803	\$ 48,803	\$ 48,803	\$ 48,803	
	Total Estimated Expenditures	\$ 2,063,135	\$ 2,214,453	\$ 2,149,228	\$ 2,050,040	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 134,753	\$ (74,127)	\$ (44,110)	\$ 40,984	
	Estimated Beginning Fund Balance July 1	900,416	963,304	963,304	919,194	
	Encumbered for Public Health & Welfare 116-55000	(71,865)				
	Adjustments					
	Estimated Ending Fund Balance June 30	\$ 963,304	\$ 889,178	\$ 919,194	\$ 960,178	Fund Balance Policy 5% = \$108,436
	Total Salary Expense	\$ 702,227	\$ 733,595	\$ 733,435	\$ 733,995	35.80%
	Total Benefit Expense	182,251	197,790	190,571	216,217	10.55%
	Total Contract Expense	649,930	679,435	642,979	714,485	34.85%
	Total Supply Expense	137,095	151,800	148,838	147,800	7.21%
	Total Other Expense	148,968	161,543	148,652	161,543	7.88%
	Total Capital Expense	242,664	290,290	284,755	76,000	3.71%
	Total Solid Waste Appropriation	\$ 2,063,135	\$ 2,214,453	\$ 2,149,228	\$ 2,050,040	100.00%

Franklin County, TN		Based on a continuing budget				FY 2020-2021 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues						
40000	LOCAL TAXES					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 389,958	\$ 390,109	\$ 390,000	\$ 392,011	Represents \$0.0741
40120	Trustee's Collection - Prior Year	9,958	9,275	6,000	9,300	
40125	Trustee's Collection - Bankruptcy	45	185	5	50	
40130	Clerk & Master Collection Prior Year	7,527	8,020	5,000	8,000	
40140	Interest & Penalty	1,492	1,700	1,400	1,600	
40161	Payment in Lieu of Taxes - TVA	283	575	290	300	
40163	Payment in Lieu of Taxes - Other	920	1,030	900	900	
40200	County Local Option Taxes					
40220	Hotel/Motel Tax	396,413	290,000	290,000	390,000	
	TOTAL LOCAL TAXES	\$ 806,596	\$ 700,894	\$ 693,595	\$ 802,161	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	\$ 4,404	\$ 5,551	\$ 5,551	\$ 5,350	
	TOTAL STATUTORY LOCAL TAXES	\$ 4,404	\$ 5,551	\$ 5,551	\$ 5,350	
41100	LICENSES & PERMITS					
41140	Cable TV Franchise	\$ 4,189	\$ 4,800	\$ 4,800	\$ 8,925	
41520	Building Permits	20,000	20,000	20,000	20,000	
	TOTAL LICENSES & PERMITS	\$ 24,189	\$ 24,800	\$ 24,800	\$ 28,925	
44000	OTHER LOCAL REVENUE					
44100	RECURRING ITEMS					
44530	Sale of Equipment	-	-	-	7,500	
44570	Contributions & Gifts	96	96	96	100	
	TOTAL OTHER LOCAL REVENUE	\$ 96	\$ 96	\$ 96	\$ 7,600	
	TOTAL ESTIMATED REVENUES	\$ 835,285	\$ 731,341	\$ 724,042	\$ 844,036	
Estimated Expenditures						
54310	FIRE PREVENTION & CONTROL					
309	Contracts with Government Agencies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	State Forestry Contract
399	Other Contracted Services	658,300	615,000	615,000	615,000	\$37,000 to each of 15 Depts.
	Total Contract Expense	\$ 660,300	\$ 617,000	\$ 617,000	\$ 617,000	
499	Other Supplies & Materials	-	2,000	2,000	2,000	Training Association Alloc
	Total Supply Expense	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
510	Trustee's Commission	12,177	11,600	11,600	11,600	
524	In-Service Staff Development	96	-	-	1,000	Training Association Alloc
599	Other Charges	480	600	600	1,000	
	Total Other Expense	\$ 12,753	\$ 12,200	\$ 12,200	\$ 13,600	
799	Other Capital Outlay	-	1,125	1,125	4,000	Training Association Alloc
	Total Capital Expense	\$ -	\$ 1,125	\$ 1,125	\$ 4,000	
	TOTAL FIRE PREVENTION & CONTROL	\$ 673,053	\$ 632,325	\$ 632,325	\$ 636,600	

Franklin County, TN		Based on a continuing budget				FY 2020-2021 Budget
Local Purpose Tax (Rural Fire) Fund # 120						
Fund #120						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
	TOTAL ESTIMATED EXPENDITURES	\$ 673,053	\$ 632,325	\$ 632,325	\$ 636,600	
	Excess of Estimated Revenue & Other Sources Over (Under) Estimated Expenditures	\$ 162,232	\$ 99,016	\$ 91,717	\$ 207,436	
	Estimated Beginning Fund Balance July 1	\$ 393,330	\$ 613,862	\$ 613,862	\$ 705,579	
	Encumbered for Public Safety 120-54000	\$ 58,300				
	Estimated Ending Fund Balance June 30	\$ 613,862	\$ 712,878	\$ 705,579	\$ 913,015	
	Reserve Committed for Public Safety 120-34725	\$ (296,400)	\$ (383,948)	\$ (383,948)	\$ (383,948)	
	Estimated UNASSIGNED Ending Fund Balance June 30	\$ 317,462	\$ 328,930	\$ 321,631	\$ 529,067	Fund Balance Policy 5%=\$31,830
	Total Contract Expense	\$ 660,300	\$ 617,000	\$ 617,000	\$ 617,000	96.92%
	Total Supply Expense	-	2,000	2,000	2,000	0.31%
	Total Other Expense	12,753	12,200	12,200	13,600	2.14%
	Total Capital Expense	-	1,125	1,125	4,000	0.63%
	Total Rural Fire Appropriation	\$ 673,053	\$ 632,325	\$ 632,325	\$ 636,600	100.00%

Franklin County, TN Drug Control Fund # 122		Restricted Fund based on Revenue				FY 2020-2021 Budget
Fund # 122		2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
Account No.	Account Description	Actual	Amended	Estimated	Approved	
Estimated Revenues						
42000	FINES, FORFEITURES AND PENALTIES					
42100	Circuit Court					
42140	Drug Control Fines	\$ 215	\$ 150	\$ 30	\$ 250	
42300	General Sessions Court					
42340	Drug Control Fines	\$ 8,217	\$ 15,838	\$ 17,705	\$ 15,750	
42900	Other Fines, Forfeitures and Seizures					
42910	Proceeds from Confiscated Property	\$ 14,932	\$ 38,488	\$ 80,688	\$ 15,000	
	TOTAL FINES, FORFEITURES & PENALTIES	\$ 23,364	\$ 54,476	\$ 98,423	\$ 31,000	
43000 CHARGES FOR CURRENT SERVICES						
43100	GENERAL SERVICE CHARGES					
43190	Other General Service Charges	\$ 1,500	\$ 3,000	\$ 2,650	\$ 2,500	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 1,500	\$ 3,000	\$ 2,650	\$ 2,500	
44000 OTHER LOCAL REVENUES						
44100	Recurring Items					
44170	Miscellaneous Refunds	\$ 3,600	\$ 2,500	\$ 119	\$ 2,500	
44500	Nonrecurring Items					
44530	Sale of Equipment	\$ -	\$ 75,050	\$ 75,050	\$ 5,000	
44540	Sale of Property	-	14,061	14,061	5,000	
	TOTAL OTHER LOCAL REVENUES	\$ 3,600	\$ 91,611	\$ 89,230	\$ 12,500	
47600 Direct Federal Revenue						
47990	Other Direct Federal Revenue	\$ 17,363	\$ 5,000	\$ 2,447	\$ 5,000	
	TOTAL DIRECT FEDERAL REVENUE	\$ 17,363	\$ 5,000	\$ 2,447	\$ 5,000	
48000 OTHER GOV'TS. & CITIZENS GROUPS						
48100	Other Governments					
48130	Contributions	\$ 1,750	\$ 1,750	\$ -	\$ 1,750	
48600	Citizens Groups					
48610	Donations	\$ 300	\$ 300	\$ -	\$ 300	
	TOTAL OTHER GOV. & CITIZENS GROUPS	\$ 2,050	\$ 2,050	\$ -	\$ 2,050	
	Total Estimated Revenues	\$ 47,877	\$ 156,137	\$ 192,750	\$ 53,050	
Estimated Expenditures						
54000	PUBLIC SAFETY					
54150	Drug Enforcement					
316	Contributions	\$ 2,000	\$ 2,000	\$ 13,000	\$ 2,000	
319	Drug Control Payments	10,000	6,671	5,000	10,000	Equitable Sharing (\$18KBG/\$10K Exp)
336	Maintenance & Repair -- Equipment	-	50	-	250	
338	Maintenance & Repair -- Vehicles	-	500	365	500	
340	Medical & Dental	-	250	-	250	Meth Physicals & Lab
355	Travel	1,928	1,000	-	1,000	
399	Other Contracted Services	5,868	11,100	9,470	12,000	
	Total Contract Expense	\$ 19,796	\$ 21,571	\$ 27,835	\$ 26,000	
401	Animal Food and Supplies	1,089	4,200	1,100	1,200	
429	Instructional Materials & Supplies	10,345	11,000	8,438	11,000	Equitable Sharing (\$2,437.15 BG/0 Exp)
431	Law Enforcement Supplies	-	500	-	500	
499	Other Supplies & Materials	605	1,750	410	750	
	Total Supply Expense	\$ 12,039	\$ 17,450	\$ 9,948	\$ 13,450	
509	Refunds	-	50	-	50	
524	In-Service Staff Development	610	8,915	8,915	500	
599	Other Charges	25,616	30,000	18,210	10,000	

Fund # 122						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
	Total Other Expense	\$ 26,226	\$ 38,965	\$ 27,125	\$ 10,550	
716	Law Enforcement Equipment	8,200	9,200	8,985	65,000	
718	Motor Vehicles	-	19,690	16,000	30,000	
790	Other Equipment	1,800	2,000	-	2,000	
	Total Capital Expense	\$ 10,000	\$ 30,890	\$ 24,985	\$ 97,000	
	TOTAL DRUG ENFORCEMENT	\$ 68,061	\$ 108,876	\$ 89,893	\$ 147,000	
58000	OTHER GENERAL GOVERNMENT					
58400	Other Charges					
510	Trustee's Commission	\$ 219	\$ 1,500	\$ 1,500	\$ 500	
	TOTAL OTHER CHARGES	\$ 219	\$ 1,500	\$ 1,500	\$ 500	
	Total Estimated Expenditures	\$ 68,280	\$ 110,376	\$ 91,393	\$ 147,500	
	Excess of Estimated Revenue Over (Under) Estimated Expenditures	\$ (20,403)	\$ 45,761	\$ 101,357	\$ (94,450)	
	Estimated Beginning Fund Balance -- July 1	59,948	35,931	35,931	137,288	
	Adjust for Encumbrances	(3,614)	-	-		
	Estimated Ending Fund Balance -- June 30	35,931	81,692	137,288	42,838	
	Liability for Litigants (Cash Seizures)		(15,351)	(15,351)	(15,351)	*Reserve for Litigants - Cash Seizures
	Estimated Ending Fund Balance -- June 30	\$ 35,931	\$ 66,341	\$ 121,937	\$ 27,487	Revenue Mandated Fund Balance Policy 5%=\$6,125
	Total Contract Expense	\$ 19,796	\$ 21,571	\$ 27,835	\$ 26,000	17.63%
	Total Supply Expense	12,039	17,450	9,948	13,450	9.12%
	Total Other Expense	26,445	40,465	28,625	11,050	7.49%
	Total Capital Expense	10,000	30,890	24,985	97,000	65.76%
	Total Drug Control Appropriation	\$ 68,280	\$ 110,376	\$ 91,393	\$ 147,500	100.00%

Franklin County, TN		This budget was prepared on the premise of a continuing budget				FY 2020-2021 BUDGET
Highway/Public Works Fund # 131						
Fund # 131						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Estimated Revenues						
40000	LOCAL TAXES					
40100	COUNTY PROPERTY TAXES					
40110	Current Property Taxes	\$ 615,235	\$ 626,825	\$ 624,000	\$ 638,954	Represents \$0.0629
40120	Trustee's Collection Prior Year	14,759	13,500	14,387	13,500	
40125	Trustee's Collection Bankruptcy	52	60	40	45	
40130	Clerk & Master Collection Prior Year	11,276	14,000	11,000	14,000	
40140	Interest and Penalty	2,375	2,500	3,000	2,500	
40161	Payment in Lieu of Taxes - TVA	240	260	229	260	
40162	Payment in Lieu of Taxes - Local Utilities	2,251	2,300	2,000	2,300	
40163	Payment in Lieu of Taxes - Other	2,046	2,025	2,076	2,025	
40200	COUNTY LOCAL OPTION TAXES					
40280	Mineral Severance Tax	55,231	55,000	48,000	55,000	
40300	STATUTORY LOCAL TAXES					
40320	Bank Excise Tax	3,736	4,730	4,730	4,000	
40390	Other Statutory Local Taxes	-	-	-	-	
	TOTAL LOCAL TAXES	\$ 707,201	\$ 721,200	\$ 709,462	\$ 732,584	
41100	LICENSES AND PERMITS					
41140	Cable TV Franchise	\$ 3,554	\$ 3,540	\$ 3,500	\$ 3,540	
	TOTAL LICENSES AND PERMITS	\$ 3,554	\$ 3,540	\$ 3,500	\$ 3,540	
43000	CHARGES FOR CURRENT SERVICES					
43100	GENERAL SERVICE CHARGE					
43190	Other General Service Charges	\$ 7,695	\$ 15,000	\$ 8,000	\$ 15,000	Serv. Charge to State & Federal Govt. Entities for Req
43380	Vending Machine Collections	-	65	80	80	
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 7,695	\$ 15,065	\$ 8,080	\$ 15,080	
44000	OTHER LOCAL REVENUES					
44100	RECURRING ITEMS					
44110	Interest Earned	\$ -	\$ 1,000	\$ 1,009	\$ 1,000	
44130	Sale of Materials and Supplies	-	100	716	100	Matis. Charge to Govt. entities for Req
44145	Sale of Recycled Materials	-	1,048	1,372	100	
44170	Miscellaneous Refunds	1,170	100	-	100	Misc. Refunds & Occ Accident
44500	NONRECURRING ITEMS					
44530	Sale of Equipment	-	10,000	5,000	10,000	Surplus Equip. Sales
44560	Damages Recovered from Individuals	-	100	100	100	Chgs. To Individuals -- Ex:guardrail repair
44990	Other Local Revenues	-	100	-	100	
	TOTAL OTHER LOCAL REVENUES	\$ 1,170	\$ 12,448	\$ 8,197	\$ 11,500	
46000	STATE OF TENNESSEE					
46400	Public Works Grants					
46410	Bridge Program	\$ -	\$ -	\$ -	\$ 55,860	2019/20 Sugartree Springs Bridge (98/2)
46420	State Aid Program	873,171	274,799	289,201	-	2019/20 Midway Rd & Otter Falls Rd (98/2)
46800	Other State Revenues					
46920	Gasoline and Motor Fuel Tax	2,640,580	2,680,400	2,700,000	2,600,000	
46930	Petroleum Special Tax	29,621	29,622	29,622	29,622	
	TOTAL STATE OF TENNESSEE	\$ 3,543,372	\$ 2,984,821	\$ 3,018,823	\$ 2,685,482	
48000	OTHER GOVERNMENTS					
48130	Contributions	\$ 17,667	\$ 17,666	\$ 17,379	\$ -	Monteagle Contribution Road Maintenance
	TOTAL OTHER GOVERNMENTS	\$ 17,667	\$ 17,666	\$ 17,379	\$ -	
	TOTAL ESTIMATED REVENUES	\$ 4,280,659	\$ 3,754,740	\$ 3,765,440	\$ 3,448,186	
49000	OTHER SOURCES					
49600	Proceeds From Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
49800	Transfers In	-	-	-	-	
	Total Other Sources (Non-Revenue)	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues & Other Sources	\$ 4,280,659	\$ 3,754,740	\$ 3,765,440	\$ 3,448,186	

Fund # 131						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2019-2020 Approved	FURTHER EXPLANATION
Estimated Expenditures						
61000 ADMINISTRATION						
101	County Official	\$ 86,661	\$ 88,827	\$ 85,411	\$ 91,901	Elected - State Mandated
103	Assistant	123,822	146,175	125,000	128,046	3 positions
184	Educational Incentive (COCTP & Official Educ.)	-	-	-	850	1 employee
185	Educational Incentive (COCTP & Emp. Educ.)	-	-	-	850	1 employee
186	Longevity	3,420	3,480	3,480	2,340	3 employees
187	Overtime Pay	6,968	8,000	11,567	4,000	2 positions O/T
189	Other Salaries and Wages	3,931	105,276	101,357	4,000	
191	Board & Committee Member Fees	21,600	21,600	21,600	21,600	Highway Commission
	Total Salary Expense	\$ 246,402	\$ 373,357	\$ 348,415	\$ 253,587	
201	Social Security	14,767	22,351	22,433	15,784	Employees & Hwy. Commission
204	Pensions	31,163	28,791	28,780	27,363	Employees Only
206	Life Insurance	187	187	179	187	" "
207	Medical Insurance	28,363	26,600	26,662	29,499	" "
208	Dental Insurance	1,126	1,161	1,058	1,161	" "
210	Unemployment Compensation	-	1,500	-	1,500	Non-Contributory Employer
212	Employer Medicare	3,532	5,315	5,311	3,692	Employees & Hwy. Commission
299	Other Fringe Benefits	650	1,000	550	1,000	Safety Incentive, Christmas Bonus
	Total Benefit Expense	\$ 79,788	\$ 86,905	\$ 84,973	\$ 80,187	
320	Dues and Memberships	4,796	5,000	4,796	5,000	TCHOA, TCHOA Region II, TCSA
330	Operating Lease Payments	-	1,260	1,260	1,260	KMBS Copier Lease
331	Legal Services	4,983	1,000	475	1,000	Attorney Services
332	Legal Notices, Recording & Court Costs	36	250	425	250	Newspaper Ads, Registration of Deeds
337	Maintenance & Repair - Office Equipment	1,400	1,240	947	1,240	Contracted Repair of office equip.
348	Postal Charges	25	100	95	100	
355	Travel (Meals, Mileage, Lodging, Parking, Etc.)	2,895	2,300	1,190	2,300	Periderms, Mileage & Lodging, Etc
399	Other Contracted Services	6,039	7,000	6,486	7,000	Deed Services/Server & Network Maint.
	Total Contract Expense	\$ 20,174	\$ 18,150	\$ 15,674	\$ 18,150	
435	Office Supplies	1,343	2,200	2,152	2,200	Administration office supplies
	Total Supply Expense	\$ 1,343	\$ 2,200	\$ 2,152	\$ 2,200	
524	In Service/Staff Development	1,795	3,545	2,324	1,500	Meeting Registrations & Contracted In-Service Staff Development
599	Other Charges	684	3,855	2,766	1,500	Miscellaneous
	Total Other Expense	\$ 2,479	\$ 7,400	\$ 5,090	\$ 3,000	
	TOTAL ADMINISTRATION	\$ 350,186	\$ 488,013	\$ 456,304	\$ 357,125	
62000 HIGHWAY & BRIDGE MAINTENANCE						
141	Foremen	\$ 41,137	\$ 42,754	\$ 20,264	\$ 42,469	1 position
144	Equipment Operators Heavy	200,807	210,823	205,959	209,421	5 positions
145	Equipment Operators Light	124,321	134,632	130,854	145,627	4 positions +4.5K for quarry time
147	Truck Drivers	198,617	202,410	208,025	235,289	7 positions +10K for quarry time
186	Longevity	7,500	7,740	6,540	7,680	9 employees
187	Overtime Pay	20,177	22,000	19,647	10,000	
189	Other Salaries & Wages	3,093	6,800	10,385	6,800	
	Total Salary Expense	\$ 595,652	\$ 627,160	\$ 601,674	\$ 657,286	
201	Social Security	35,521	39,160	36,076	41,028	
204	Pensions	77,832	75,814	72,590	79,430	
206	Life Insurance	732	750	736	797	
207	Medical Insurance	113,453	107,250	111,831	117,998	
208	Dental Insurance	4,504	4,355	4,437	4,646	
212	Employer Medicare	8,307	9,158	8,437	9,595	Hwy. Maintenance Employees
299	Other Fringe Benefits	4,047	4,450	4,354	4,450	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 244,396	\$ 240,938	\$ 238,462	\$ 257,945	
399	Other Contracted Services	4,185	7,000	3,500	7,000	Survey, Tree Service & Fence
	Total Contract Expense	\$ 4,185	\$ 7,000	\$ 3,500	\$ 7,000	
403	Asphalt - Cold Mix	10,983	9,560	9,317	15,000	
408	Concrete	-	5,000	-	5,000	
409	Crushed Stone	2,276	5,000	7,909	5,000	
426	General Construction Materials	317	1,000	50	1,000	construction supplies for road maint. Jobs
436	Other Road Materials	-	34,440	34,356	25,000	striping, salt
438	Pipe	22,871	21,000	22,388	25,000	Maintenance Pipe
442	Propane Gas	1,231	2,000	1,546	2,000	Road Maintenance Propane - Patching
443	Road Signs	26,741	28,000	26,198	28,000	signs and supplies begin state mandate
446	Small Tools	-	4,500	4,403	4,500	Compressor
499	Other Supplies & Materials	604	4,000	1,640	4,000	Flags, Vests, Raincoats, spray paint, etc.
	Total Supply Expense	\$ 65,023	\$ 114,500	\$ 107,808	\$ 114,500	

Fund # 131						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2019-2020 Approved	FURTHER EXPLANATION
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	\$ 909,256	\$ 989,599	\$ 951,444	\$ 1,036,730	
63100	OPERATION AND MAINTENANCE OF EQUIPMENT					
141	Foremen	\$ 43,803	\$ 47,109	\$ 45,676	\$ 46,796	1 position
186	Longevity	360	420	420	480	
187	Overtime	2,156	1,700	1,350	500	
189	Other Salaries and Wages	1,499	500	1,640	500	
	Total Salary Expense	\$ 47,818	\$ 49,729	\$ 49,085	\$ 48,276	
201	Social Security	2,957	3,042	3,037	3,026	
204	Pensions	6,723	5,891	5,905	5,861	
206	Life Insurance	47	47	47	47	
207	Medical Insurance	7,091	7,150	7,001	7,375	
208	Dental Insurance	281	290	278	290	
212	Employer Medicare	692	711	710	708	
299	Other Fringe Benefits	400	530	368	530	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 18,191	\$ 17,661	\$ 17,345	\$ 17,836	
335	Maintenance & Repair -- Building	3,169	30,900	30,880	5,000	
336	Maintenance & Repair - Equipment (contracted)	16,977	52,000	61,200	42,000	Thompson, L.B. Smith, etc
	Total Contract Expense	\$ 20,146	\$ 82,900	\$ 92,080	\$ 47,000	
412	Diesel Fuel	86,345	72,000	66,000	82,000	all equip. not quarry
418	Equipment and Machinery Parts	55,329	52,900	30,000	75,000	all parts not quarry
424	Garage Supplies	12,593	15,000	16,000	25,000	Highway shop supplies
425	Gasoline	22,089	19,000	16,000	29,000	all vehicles not quarry
433	Lubricants	8,210	12,000	11,778	12,000	all vehicles and equip. not quarry
446	Small Tools	325	8,000	860	13,000	Tire Changer, etc
450	Tires & Tubes	21,298	25,000	10,000	25,000	all tires not quarry
499	Other Supplies & Materials	16	500	50	500	Highway shop
	Total Supply Expense	\$ 206,205	\$ 204,400	\$ 150,689	\$ 261,500	
	TOTAL OPERATION & MAINTENANCE OF EQUIP	\$ 292,360	\$ 354,690	\$ 309,200	\$ 374,612	
63400	QUARRY OPERATIONS					
141	Foremen	\$ 38,097	\$ 42,754	\$ 35,619	\$ 42,469	1 position
145	Equipment Operators Light	37,985	44,182	55,005	43,918	1 position and 4.5K for other additional
186	Longevity	2,280	2,340	2,340	2,400	2 employees
187	Overtime Pay	-	1,000	2,834	1,000	Quarry associated overtime
189	Other Salaries & Wages	-	10,000	7,568	10,000	Other than Lt Oper
	Total Salary Expense	\$ 78,362	\$ 100,276	\$ 103,364	\$ 99,787	
201	Social Security	4,801	6,256	6,348	6,226	
204	Pensions	11,015	12,114	12,327	12,055	
206	Life Insurance	94	94	82	94	
207	Medical Insurance	14,182	17,875	15,637	18,437	
208	Dental Insurance	563	726	616	726	
212	Employer Medicare	1,123	1,383	1,485	1,376	
299	Other Fringe Benefits	520	625	508	625	Safety incentive, Christmas bonus
	Total Benefit Expense	\$ 32,298	\$ 39,072	\$ 37,002	\$ 39,539	
307	Communications	265	325	216	325	Phone & fax @ quarry
321	Engineering Services	1,500	10,500	-	10,500	Engineering
323	Explosive and Drilling Services	26,301	-	-	40,000	Volume control & cost of pulling 2 shots
330	Operating Lease Payments	10,800	10,800	10,800	10,800	Holland Lease (ends 6/30/29)
335	Maintenance & Repair -- Building	110	2,000	-	2,000	
336	Maintenance and Repair - Equipment	9,117	20,000	28,000	60,000	Electrical & contract service crusher repairs
349	Printing, Stationery & Forms	-	600	1,750	600	Quarry load tickets
351	Rentals	-	6,000	2,653	16,000	Track hoe/Hammer Rental
399	Other Contracted Services	600	-	-	-	
	Total Contract Expense	\$ 48,693	\$ 50,225	\$ 43,419	\$ 140,225	
412	Diesel Fuel	8,816	7,500	7,000	10,500	
415	Electricity	49,780	56,000	45,000	56,000	Crusher & Office Electrical
418	Equipment and Machinery Parts	10,772	27,000	21,650	27,000	
424	Garage Supplies	5,207	5,750	5,000	5,750	Quarry shop supplies
433	Lubricants	2,727	4,000	-	4,000	
450	Tires and Tubes	693	1,000	-	11,000	
454	Water and Sewer	924	1,250	1,045	1,250	crusher and office water
499	Other Supplies and Materials	1,537	2,000	500	2,000	
	Total Supply Expense	\$ 80,456	\$ 104,500	\$ 80,195	\$ 117,500	
	TOTAL QUARRY OPERATIONS	\$ 239,809	\$ 294,073	\$ 263,979	\$ 397,051	

Fund # 131						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2019-2020 Approved	FURTHER EXPLANATION
65000	OTHER CHARGES					
215	On Be-half OPEB Payments	\$ -	\$ -	\$ -	\$ 20,000	OPEB Liability Contribution
299	Other Fringe Benefits	6,484	5,300	4,766	14,300	Retiree's Insurance - Estimating 2 retiring
	Total Benefit Expense	\$ 6,484	\$ 5,300	\$ 4,766	\$ 34,300	
307	Communications	7,270	7,000	9,283	7,000	office phones, pager, mobiles, ISP charges
340	Medical and Dental Services	310	1,500	2,207	1,500	drug testing fees
347	Pest Control	300	400	320	400	Bid Item w/additional
359	Disposal Fees	5,012	5,800	5,400	5,700	dumpster fees
361	Permits	3,065	3,000	3,000	3,000	charges for mine and environment permits
	Total Contract Expense	\$ 15,957	\$ 17,700	\$ 20,210	\$ 17,600	
413	Drugs and Medical Supplies	-	-	-	-	first aid kits and supplies
451	Uniforms	6,401	7,000	6,950	7,000	
452	Utilities	18,632	22,200	18,063	22,200	Hwy shop and office
	Total Supply Expense	\$ 25,033	\$ 29,200	\$ 25,013	\$ 29,200	
502	Building and Contents Insurance	23,911	23,432	23,431	23,432	yearly premium
506	Liability Insurance	27,896	27,337	27,337	27,337	yearly premium
507	Medical Claims	7,617	10,000	5,771	10,000	Occ.Acc. Medical claims deductibles
508	Premiums on Surety Bond	50	150	200	150	yearly premium
510	Trustees Commission	40,102	42,000	40,715	42,000	
511	Vehicle & Equipment Insurance	27,896	28,907	28,907	28,000	yearly premium
513	Workers Compensation	18,578	27,888	27,888	27,888	Occ. Acc. Premium
516	Other Self Insured Claims	-	3,993	3,702	5,000	Occ. Acc. Related charges
599	Other Charges	2,124	4,000	2,489	4,000	misc. fees & expenses
	Total Other Expense	\$ 148,174	\$ 167,707	\$ 160,440	\$ 167,807	
	TOTAL OTHER CHARGES	\$ 195,648	\$ 219,907	\$ 210,429	\$ 248,907	
68000	CAPITAL OUTLAY					
705	Bridge Construction	\$ 25,500	\$ 57,000	\$ 56,727	\$ 50,000	2019/20 Sugartree Springs Bridge (98/2)
707	Building Improvements	-	23,000	22,821	30,000	Quarry Crusher Command Ctr
708	Communication Equipment	11,792	9,500	7,810	17,500	repeater rent, radio purchases and repair
713	Highway Construction	-	5,500	5,313	10,000	
713	Highway Construction District 1 (carryover \$120,000)	464,490	130,342	125,448	200,000	**Increase \$40K to Districts**
713	Highway Construction District 2 (carryover \$36,000)	27,168	441,709	439,320	200,000	" "
713	Highway Construction District 3 (carryover --\$65,000)	262	582,179	580,319	135,000	" " Reduction from district overage 2019/20
713	Highway Construction District 4 (carryover --\$17,800)	396,990	216,300	215,714	182,200	" " Reduction from district overage 2019/20
714	Highway Equipment	47,787	115,000	114,595	90,000	
718	Motor Vehicles	861	32,500	32,448	40,000	
719	Office Equipment	375	10,345	10,345	7,500	
721	Quarry Equipment	-	60,000	59,047	-	
726	State-Aid Projects	-	300,815	300,986	-	2019/20 Midway Rd & Otter Falls Rd (98/2)
790	Other Equipment	14,100	20,000	10,893	20,000	
791	Other Construction	1,427	16,000	11,231	16,000	
799	Other Capital Outlay	1,365	22,155	1,352	10,000	unexpected capital expenditures
	TOTAL CAPITAL OUTLAY	\$ 992,117	\$ 2,042,345	\$ 1,994,368	\$ 1,008,200	
82100	DEBT SERVICE PRINCIPAL					
82120	Highways and Streets					
602	Principal on Notes	\$ 15,072	\$ 15,807	\$ 15,807	\$ 16,571	Quarry Land (matures 2/1/23)
	TOTAL DEBT SERVICE PRINCIPAL	\$ 15,072	\$ 15,807	\$ 15,807	\$ 16,571	
82200	DEBT SERVICE INTEREST					
82220	Highways and Streets					
604	Interest on Notes	\$ 4,049	\$ 3,315	\$ 3,315	\$ 2,552	Quarry Land (matures 2/1/23)
	TOTAL DEBT SERVICE INTEREST	\$ 4,049	\$ 3,315	\$ 3,315	\$ 2,552	
99100	Transfers Out					
590	Transfers to Other Funds	\$ 53,803	\$ 53,803	\$ 53,803	\$ 53,803	Software Maint. \$3,803 & Highway Equip \$50K reimbursement 2015/16 (2020/21 - 6th of 6)
	Total Other Uses (Transfers Out)	\$ 53,803	\$ 53,803	\$ 53,803	\$ 53,803	

Fund # 131						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2019-2020 Approved	FURTHER EXPLANATION
	TOTAL ESTIMATED EXPENDITURES	\$ 3,052,300	\$ 4,461,552	\$ 4,258,649	\$ 3,495,551	
	Excess of Estimated Revenues Over (Under)					
	Estimated Expenditures	\$ 1,228,359	\$ (706,812)	\$ (493,208)	\$ (47,364)	
	Estimated Beginning Fund Balance July 1	2,098,484	3,385,142	3,385,142	2,891,934	
	Estimated Ending Fund Balance June 30	3,326,843	2,678,330	2,891,934	2,844,569	
	Adjustment for Encumbrances	58,299				
	Estimated Ending Fund Balance June 30	3,385,142	2,678,330	2,891,934	2,844,569	
	Assigned Highway/Public Works Districts - 34750		(156,000)	(156,000)	(156,000)	
	Assigned Highway/Public Works Equipment - 34775	(300,000)	(600,000)	(600,000)	(600,000)	
	Assigned Other Operations OPEB ARC - 34745	(139,694)	(159,694)	(159,694)	(159,694)	
	Estimated Spendable Fund Balance June 30	\$ 2,945,448	\$ 1,762,636	\$ 1,976,240	\$ 1,928,875	Fund Balance Policy 5% = \$177,163
	Total Salary Expense	\$ 968,234	\$ 1,150,522	\$ 1,102,539	\$ 1,058,936	30.29%
	Total Benefit Expense	381,157	389,877	382,548	429,807	12.30%
	Total Contract Expense	109,155	175,975	174,883	229,975	6.58%
	Total Supply Expense	378,060	454,800	365,856	524,900	15.02%
	Total Other Expense	204,456	228,910	219,333	224,610	6.43%
	Total Debt Expense	19,121	19,122	19,121	19,123	0.55%
	Total Capital Expense	992,117	2,042,345	1,994,368	1,008,200	28.84%
	Total Highway Appropriations	\$ 3,052,300	\$ 4,461,552	\$ 4,258,649	\$ 3,495,551	100.00%

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
Budget includes Degree Advancements & Steps where earned ONLY for Certified & Support; No Increase for Contract Bus Drivers; 3% Projected Health Insurance for January 2021; 0.36% reduction in Retirement Rates for certified & no change for classified retirement.						
Estimated Revenues						
40000	Local Taxes					
40100	County Property Taxes					
40110	Current Property Taxes	\$ 10,183,964	\$ 10,358,063	\$ 10,334,053	\$ 10,558,490	Represents \$1.0394
40120	Trustee's Collection - Prior Year	226,974	205,000	194,554	227,000	Based on 5 Yr Average
40125	Trustee's Collection - Bankruptcy	370	2,000	605	700	Based on Current History
40130	Clerk & Master Collections - Prior Year	186,477	177,000	145,727	171,000	Based on 5 Yr Average
40140	Interest and Penalty	39,255	29,000	51,382	43,000	Based on 5 Yr Average
40161	Payments in Lieu of Taxes - TVA	3,971	3,900	3,405	3,900	Based on 5 Yr Average
40162	Payments in Lieu of Taxes - Local Utilities	34,008	37,000	31,166	34,000	Based on 5 Yr Average
40163	Payments in Lieu of Taxes - Other	33,812	29,000	34,210	29,000	Based on 5 Yr Average
40200	County Local Option Taxes					
40210	Local Option Sales Tax	\$ 5,030,119	\$ 4,892,328	\$ 5,270,078	\$ 5,030,119	Based on actual 18-19
40275	Mixed Drink Tax	39,330	30,000	30,316	39,000	Based on actual 18-19
40300	Statutory Local Taxes					
40320	Bank Excise Tax	\$ 61,818	\$ 70,000	\$ 77,994	\$ 70,000	Based on 5 Yr Average
	Total Local Taxes	\$ 15,840,098	\$ 15,833,291	\$ 16,173,490	\$ 16,206,209	
41000	Licenses and Permits					
41110	Marriage License	\$ 3,030	\$ 3,000	\$ 2,500	\$ 3,000	Based on 5 Yr Average
41140	Cable TV Franchise	58,796	55,000	57,566	57,000	Based on 5 Yr Average
	Total Licenses and Permits	\$ 61,826	\$ 58,000	\$ 60,066	\$ 60,000	
43500	Education Charges					
43517	Tuition-Other	\$ 263,856	\$ 249,397	\$ 249,397	\$ 249,047	ESP
43551	School Based Health Service	32,233	25,000	17,578	20,000	TN Care Billing
43583	TBI Criminal Background Fee	35	-	-	-	
	Total Education Charges	\$ 296,124	\$ 274,397	\$ 266,975	\$ 269,047	
44000	Other Local Revenues					
44100	Recurring Items					
44110	Investment Income	\$ 28,458	\$ 22,000	\$ 25,000	\$ 25,000	Interest from OPEB
44120	Lease/Rentals	12,204	57,204	57,204	24,000	Nextel Grant
44146	E-Rate Funding	1,422	-	-	-	Will amend when received
44170	Miscellaneous Refunds	93,253	47,399	42,000	24,000	Elem BB \$24,000/ (Co Annex Reimb 18-19)
44500	Non-Recurring Items					
44530	Sale of Equipment	\$ 655	\$ 4,800	\$ 7,200	\$ -	
44570	Contributions & Gifts	117,854	82,977	149,700	11,277	Campora \$11,277
	Total Other Local Revenues	\$ 253,846	\$ 214,380	\$ 281,104	\$ 84,277	
46000	State of Tennessee					
46100	General Government Grants					
46190	On-behalf Contributions for OPEB	\$ 168,143	\$ -	\$ -	\$ -	Post Employment Benefit Contributions (Reclassified in CAFR)
	Total General Government Grants	\$ 168,143	\$ -	\$ -	\$ -	
46500	Regular Education Funds					
46511	Basic Education Program	\$ 26,190,534	\$ 26,776,000	\$ 26,776,000	\$ 26,723,000	May's Estimate up \$45,000; \$241,000 required salary increase
46515	Early Childhood Education	1,019,684	904,639	904,639	904,639	State Pre-K
46590	Other State Educ Funds	374,099	514,028	514,028	354,909	CSH \$125,000; Equity \$55,000; Campora \$29,612; Lifeline \$60,000; TSW \$85,297
46610	Career Ladder Program	139,450	129,469	117,958	104,949	
	Total Regular Education Funds	\$ 27,723,767	\$ 28,324,136	\$ 28,312,625	\$ 28,087,497	
46800	Other State Revenue					
46851	State Revenue Sharing - TVA	50,000	50,000	50,000	50,000	
	Total Other State Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
	Total State of Tennessee	\$ 27,941,910	\$ 28,374,136	\$ 28,362,625	\$ 28,137,497	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
47000 Federal Government						
47100 Federal through State						
47143	Special Education - Grants to States -- IDEA	\$ 118,562	\$ 56,786	\$ 56,786	\$ 50,000	
47590	Other Federal thru State	356,372	327,154	327,154	122,356	Established Coalition \$74,356; MRT \$48,000
47990	Other Direct Federal Revenue	114,990	177,106	177,106	-	DFC Grant
	Total Federal Through State	\$ 589,924	\$ 561,046	\$ 561,046	\$ 172,356	
	Total Estimated Revenues	\$ 44,983,728	\$ 45,315,250	\$ 45,705,306	\$ 44,929,386	
	Total Estimated Revenue & Other Sources	\$ 44,983,728	\$ 45,315,250	\$ 45,705,306	\$ 44,929,386	
70000 Instruction						
71100 Regular Instruction Program						
116	Teachers	\$ 13,107,695	\$ 13,321,884	\$ 13,078,033	\$ 13,137,384	266 FT Employees, Sat School, PR, Webmaster, Differential Pay
117	Career Ladder Program	69,210	67,600	61,071	52,000	
128	Homebound Teachers	109,225	100,000	98,000	100,000	1 P/T Retiree & Hourly as Needed
163	Educational Assistants - Aides	622,754	615,194	583,561	584,883	38 Employees
188	Bonus Payments	105,047	126,746	118,165	96,250	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (Certified)	128,064	120,000	114,917	136,000	\$85 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	184,012	190,000	156,974	205,200	\$67.50 per day
	Total Salary Expense	\$ 14,326,007	\$ 14,541,424	\$ 14,210,721	\$ 14,311,717	
201	Social Security	821,141	841,569	824,804	832,326	6.2% of Gross Salary (less \$55,000)
204	Pensions	1,415,578	1,473,979	1,406,467	1,394,891	10.27% Certified / 12% Classified
207	Medical Insurance	2,393,765	2,425,160	2,368,476	2,406,179	3% projected increase 2021
210	Unemployment Compensation	4,371	35,000	30,000	35,000	Paid as Claimed
212	Employer Medicare	193,296	200,851	195,189	197,520	1.45% (less \$10,000)
217	Pensions - Hybrid Stabilization	-	47,500	47,446	50,000	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	4,544	5,016	4,665	4,796	Support at .82% Salary
	Total Benefit Expense	\$ 4,832,695	\$ 5,029,075	\$ 4,877,047	\$ 4,920,712	
330	Operating Lease Payments	-	35,000	30,316	35,000	Schools are reimbursed 50% of copier lease exp
336	Maintenance & Repair Services - Equipment	25,628	-	-	-	Copier Moved to 330
356	Tuition	241,886	250,000	250,000	250,000	Payment to Tullahoma City
399	Other Contracted Services	33,123	36,552	35,399	36,360	AP/Dual \$6,560; Movie License \$4,800; Court Ordered Facilities \$25,000
	Total Contract Expense	\$ 300,637	\$ 321,552	\$ 315,715	\$ 321,360	
429	Instructional Supplies & Materials	427,364	405,528	377,211	317,004	Elem Educ \$41,000; Tech \$74,800; Nextel \$1,204; Spec Ed \$41,000; Paper \$30,000; BEP Allocations \$111,800; STEM \$13,000; LEGO League \$4,000
430	Electronic Textbooks	248,738	68,332	68,332	68,332	
449	Textbooks	340,906	423,337	423,337	348,907	
471	Software	298,994	227,343	227,343	229,000	Instructional Software/License
499	Other Supplies & Materials	510	-	-	-	
	Total Supply Expense	\$ 1,316,512	\$ 1,124,540	\$ 1,096,223	\$ 963,243	
535	Fee Waiver Allocations	-	112,045	108,598	112,045	Previously in 429
599	Other Charges	11,479	27,491	25,420	2,300	STEM Weather Balloon \$300; Exam Fees \$2,000
	Total Other Expense	\$ 11,479	\$ 139,536	\$ 134,018	\$ 114,345	
722	Regular Instruction Equipment	380,671	434,344	421,225	421,225	Tech \$410,225; Nextel \$11,000
	Total Capital Expense	\$ 380,671	\$ 434,344	\$ 421,225	\$ 421,225	
	Total Regular Instruction Program	\$ 21,168,001	\$ 21,590,471	\$ 21,054,949	\$ 21,052,602	
71150 Alternative School Program						
116	Teachers	\$ 99,072	\$ 51,345	\$ 51,345	\$ 51,345	1 FT
117	Career Ladder Program	1,000	1,000	1,000	1,000	
163	Educational Assistants - Aides	2,714	-	-	-	
188	Bonus Payments	2,239	2,757	2,757	2,303	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	88,596	68,118	68,118	68,118	1 Employee

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
178	Other Salaries & Wages @ Support	-	21,046	21,046	21,046	1 Employee
195	Substitute Teachers (certified)	-	-	-	340	\$85 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	345	1,162	1,162	877	\$67.50 per day
	Total Salary Expense	\$ 193,966	\$ 145,428	\$ 145,428	\$ 145,028	
201	Social Security	11,139	8,473	8,473	8,442	6.2% of Gross Salary (less \$750)
204	Pensions	21,094	15,632	15,631	15,134	10.27% Certified / 12% Classified
207	Medical Insurance	38,882	29,123	29,117	29,700	3% projected increase 2021
212	Employer Medicare	2,605	1,974	1,966	2,103	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	193	173	173	173	Support at .82% Salary
	Total Benefit Expense	\$ 73,913	\$ 55,375	\$ 55,360	\$ 55,552	
330	Operating Lease Payments (Copier)	-	1,000	850	1,000	Copier Lease
336	Maintenance & Repair - Office Equipment	805	-	-	-	Copier moved to 330
	Total Contract Expense	\$ 805	\$ 1,000	\$ 850	\$ 1,000	
429	Instructional Supplies & Materials	-	400	383	400	BEP Allocaton
499	Other Supplies & Materials	591	300	295	300	Alternative School Supplies
	Total Supply Expense	\$ 591	\$ 700	\$ 678	\$ 700	
599	Other Charges	32	-	-	-	
	Total Other Expense	\$ 32	\$ -	\$ -	\$ -	
	Total Alternative School Program	\$ 269,307	\$ 202,503	\$ 202,316	\$ 202,280	
71200 Special Education Program						
116	Teachers	\$ 1,669,672	\$ 1,784,612	\$ 1,755,533	\$ 1,604,034	32 F/T Employees
117	Career Ladder Program	13,000	13,000	12,000	11,000	
128	Homebound Teachers	35,299	32,000	22,037	32,000	Hourly as Needed
163	Educational Assistants - Aides	233,889	230,715	230,494	254,970	18 Employees
171	Speech Pathologist	445,200	451,111	451,111	514,593	10.7 Employees
188	Bonus Payments	18,288	39,939	38,686	18,553	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	5,062	13,575	12,230	8,500	\$85 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	37,038	38,000	23,948	35,000	\$67.50 per day
	Total Salary Expense	\$ 2,457,448	\$ 2,602,952	\$ 2,546,039	\$ 2,478,650	
201	Social Security	141,446	153,319	147,920	145,676	6.2% of Gross Salary (less \$8,000)
204	Pensions	248,965	266,104	260,554	248,501	10.27% Certified / 12% Classified
207	Medical Insurance	419,844	442,785	439,904	465,873	3% projected increase 2021
210	Unemployment Compensation	9,253	10,000	4,000	10,000	As Needed
212	Employer Medicare	33,221	35,726	35,382	34,440	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	8,500	5,854	6,000	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	1,753	1,859	1,700	2,091	Support at 82% Salary
	Total Benefit Expense	\$ 854,482	\$ 918,293	\$ 895,314	\$ 912,581	
312	Contracts with Private Agencies	57,000	64,900	64,000	67,100	King's Daughter School
330	Operating Lease Payments (Copiers)	-	52	-	-	Copiers for Spec Ed Teachers
399	Other Contracted Services	99,218	46,912	45,000	45,076	Vision \$46,912
	Total Contract Expense	\$ 156,218	\$ 111,864	\$ 109,000	\$ 112,176	
429	Instructional Supplies & Materials	29,722	26,314	26,305	24,000	SRA (Reading RTI) iSpire, Skills Streaming, SLP intervention
	Total Supply Expense	\$ 29,722	\$ 26,314	\$ 26,305	\$ 24,000	
725	Special Education Equipment	118,557	8,286	3,339	1,500	
	Total Capital Expense	\$ 118,557	\$ 8,286	\$ 3,339	\$ 1,500	
	Total Special Education Program	\$ 3,616,427	\$ 3,667,709	\$ 3,579,997	\$ 3,528,907	
71300 Vocational Education Program						
116	Teachers	\$ 914,467	\$ 945,866	\$ 945,811	\$ 999,745	21.6 Employees
117	Career Ladder Program	1,667	-	-	-	
188	Bonus Payments	6,802	7,259	7,245	7,541	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	2,475	1,000	300	2,267	\$85 per day & daily rate for Long Term Subs
198	Substitute Teachers (non-certified)	15,544	14,220	9,937	19,440	\$67.50 per day
	Total Salary Expense	\$ 940,955	\$ 968,345	\$ 963,293	\$ 1,028,993	
201	Social Security	54,169	54,522	53,768	55,798	6.2% of Gross Salary (less \$4,500)
204	Pensions	87,521	92,069	90,125	98,448	10.27% Certified / 12% Classified
207	Medical Insurance	170,230	156,148	156,013	150,050	3% projected increase 2021

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
212	Employer Medicare	12,726	12,804	12,932	12,920	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	5,630	4,199	5,000	Hybrid Retirement @ 2.03%
	Total Benefit Expense	\$ 324,646	\$ 321,173	\$ 317,037	\$ 322,216	
399	Other Contracted Services	700	-	-	3,100	Industry Certifications
	Total Contract Expense	\$ 700	\$ -	\$ -	\$ 3,100	
429	Instructional Supplies & Materials	8,419	16,662	16,673	17,000	Voc Teacher Request
499	Other Supplies & Materials	3,462	4,840	4,840	6,000	License for industry certifications/recruitment materials & marketing
	Total Supply Expense	\$ 11,881	\$ 21,502	\$ 21,513	\$ 23,000	
599	Other Charges	1,557	2,340	2,340	2,500	Business Expo & Manufacturing Roundtable
	Total Other Expense	\$ 1,557	\$ 2,340	\$ 2,340	\$ 2,500	
730	Career Technical Instruction Equipment	254	41,658	37,201	36,900	CTE Equipment for Aviation, Welding, STEM)
	Total Capital Expense	\$ 254	\$ 41,658	\$ 37,201	\$ 36,900	
	Total Vocational Education Program	\$ 1,279,993	\$ 1,355,018	\$ 1,341,384	\$ 1,416,709	
71400 Student Body Education Program						
189	Other Salaries & Wages	\$ 312,460	\$ 323,315	\$ 320,398	\$ 372,400	Elem BB Workers \$9500; Athletic Directors & Coaches Supplements \$323,055
	Total Salary Expense	\$ 312,460	\$ 323,315	\$ 320,398	\$ 372,400	
201	Social Security	16,912	18,538	16,765	23,089	6.2% of Gross Salary
204	Pensions	22,263	30,282	21,001	34,045	10.27% Certified / 12% Classified
212	Employer Medicare	4,382	4,688	4,501	5,400	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,500	863	1,200	Hybrid Retirement @ 2.03%
	Total Benefit Expense	\$ 43,557	\$ 55,008	\$ 43,130	\$ 63,734	
399	Other Contracted Services	76,176	76,000	71,450	76,000	Athletic Trainers \$41,500 and Drug Testing \$15,500; Elem BB officials \$9,000
	Total Contract Expense	\$ 76,176	\$ 76,000	\$ 71,450	\$ 76,000	
499	Other Supplies & Materials	4,841	6,000	2,674	6,000	\$5,500 Athletic Needs; Elem BB \$500
	Total Supply Expense	\$ 4,841	\$ 6,000	\$ 2,674	\$ 6,000	
599	Other Charges	16,030	16,500	11,366	16,500	Field Maint \$13,000; Misc \$8,000; Elem BB Profit Division \$3,073
	Total Other Expense	\$ 16,030	\$ 16,500	\$ 11,366	\$ 16,500	
790	Other Equipment	14,000	-	-	-	
	Total Capital Expense	\$ 14,000	\$ -	\$ -	\$ -	
	Total Student Body Education Program	\$ 467,064	\$ 476,823	\$ 449,018	\$ 534,634	
	Total Instruction	\$ 26,800,792	\$ 27,292,524	\$ 26,627,664	\$ 26,735,133	
72000 Support Service						
72110 Attendance						
162	Clerical Personnel	\$ 81,442	\$ 81,192	\$ 81,192	\$ 81,192	4 Attendance Assistants
188	Bonus Payments	745	3,253	3,252	764	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	51,418	51,814	51,813	51,608	1 Employee
	Total Salary Expense	\$ 133,605	\$ 136,259	\$ 136,257	\$ 133,564	
201	Social Security	7,958	8,422	8,191	8,281	6.2% of Gross Salary
204	Pensions	18,705	16,351	16,351	16,028	10.27% Certified / 12% Classified
207	Medical Insurance	26,857	31,287	31,273	34,125	3% projected increase 2021
212	Employer Medicare	1,861	1,975	1,882	1,937	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,124	1,097	1,087	1,095	Support at .82% Salary
	Total Benefit Expense	\$ 56,505	\$ 59,132	\$ 58,784	\$ 61,466	
355	Travel	379	250	-	250	
	Total Contract Expense	\$ 379	\$ 250	\$ -	\$ 250	
471	Software	35,149	35,149	29,362	30,000	Skyward
499	Other Supplies & Materials	216	500	200	500	
	Total Supply Expense	\$ 35,365	\$ 35,649	\$ 29,562	\$ 30,500	
524	In-Service Staff Development	1,023	1,200	607	1,200	
	Total Other Expense	\$ 1,023	\$ 1,200	\$ 607	\$ 1,200	
	Total Attendance	\$ 226,877	\$ 232,490	\$ 225,210	\$ 226,980	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
72120 Health Services						
105	Supervisor/Director	\$ 73,993	\$ 74,745	\$ 74,746	\$ 74,745	1 - CSH Supervisor
131	Medical Personnel	297,232	313,584	309,634	320,313	11 School Nurses
188	Bonus Payments		5,000	5,000	-	Payment of (\$61.20 @ 4 & \$63.04 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
198	Substitute Teachers (non-certified)	6,172	7,000	4,993	7,380	\$85 per day or \$10.00 per hr for nurses
	Total Salary Expense	\$ 377,397	\$ 400,329	\$ 394,373	\$ 402,438	
201	Social Security	22,231	23,820	23,156	23,751	6.2% of Gross Salary (Minus \$1,200)
204	Pensions	44,850	44,783	43,960	44,364	10.27% Certified / 12% Classified
207	Medical Insurance	67,892	67,717	62,637	68,937	3% projected increase 2021
212	Employer Medicare	5,199	5,804	5,415	5,835	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1,500	1,498	1,750	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	2,180	2,571	2,405	2,627	Support at .82% Salary
	Total Benefit Expense	\$ 142,352	\$ 146,195	\$ 139,071	\$ 147,264	
355	Travel	38	150	42	150	\$150 Nurses Travel
399	Other Contracted Services	-	2,000	2,000	6,000	CSH \$6,000
	Total Contract Expense	\$ 38	\$ 2,150	\$ 2,042	\$ 6,150	
499	Other Supplies & Materials	23,041	20,816	20,816	16,816	Supplies for nurses \$1,600 / CSH \$15,216
	Total Supply Expense	\$ 23,041	\$ 20,816	\$ 20,816	\$ 16,816	
524	In-Service Staff Development	10,567	8,700	7,976	8,600	CPR & Nurses training \$200; CSH \$8,500
599	Other Charges	-	11,500	11,063	-	CSH
	Total Other Expense	\$ 10,567	\$ 20,200	\$ 19,039	\$ 8,600	
	Total Health Services	\$ 553,395	\$ 589,690	\$ 575,341	\$ 581,268	
72130 Other Student Support						
117	Career Ladder Program	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,000	6 Employees
123	Guidance Personnel	768,962	779,483	773,008	761,892	14 Employees
130	Social Worker	56,763	56,763	56,763	58,637	1 Employee
161	Secretary(ies)	71,966	74,421	74,365	74,251	3 employees
188	Bonus Payments	7,733	9,797	9,796	8,132	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Safety Coordinator)	40,449	40,800	40,800	40,382	0.5 Safety Director
195	Substitute Teachers (Certified)	75	225	-	240	\$85 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	531	600	375	675	\$67.50 per day
	Total Salary Expense	\$ 952,479	\$ 968,089	\$ 961,107	\$ 949,209	
201	Social Security	55,118	56,272	55,713	54,951	6.2% of Gross Salary (less \$3,750)
204	Pensions	97,678	99,631	99,203	96,689	10.6% Certified / 12% Classified
207	Medical Insurance	149,475	150,208	150,208	154,000	3% projected increase 2021
212	Employer Medicare	12,890	13,237	13,030	12,964	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	3,595	2,680	3,000	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	1,075	1,068	1,073	1,090	Support at .82 % Salary
	Total Benefit Expense	\$ 316,236	\$ 324,011	\$ 321,907	\$ 322,694	
309	Contracts with Government Agencies	53,540	53,540	53,540	37,000	SRO (Original \$20,000 plus \$7,000 for cell phones; \$10,000 Training
322	Evaluation & Testing	13,528	20,551	20,551	20,551	ACT Testing
355	Travel	1,434	1,500	528	2,000	Safety & Facilities \$500; Social Workers \$1,500
399	Other Contracted Services	1,910	18,811	18,811	324	Solo Protect \$324
	Total Contract Expense	\$ 70,412	\$ 94,402	\$ 93,430	\$ 59,875	
499	Other Supplies & Materials	27,365	11,606	10,356	1,250	Safety & Facility \$1,000; Social Worker \$250
	Total Supply Expense	\$ 27,365	\$ 11,606	\$ 10,356	\$ 1,250	
524	In-Service Staff Development	11,711	876	777	2,376	Safety & Facilities \$1,500; Social Workers \$876
524	In-Service Staff Development - SRO	-	10,000	10,000	-	SRO Training (moved to 309)
599	Other Charges	7,880	11,275	11,275	14,000	Safety & Facilities \$14,000
	Total Other Expense	\$ 19,591	\$ 22,151	\$ 22,052	\$ 16,376	
790	Other Equipment	91,121	90,766	20,291	-	P/Y Safety Grant
	Total Capital Expense	\$ 91,121	\$ 90,766	\$ 20,291	\$ -	
	Total Other Student Support	\$ 1,477,204	\$ 1,511,026	\$ 1,429,143	\$ 1,349,403	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
72210 Regular Instruction Program						
105	Supervisor/Director	\$ 145,580	\$ 159,194	\$ 151,682	\$ 159,194	1 FT & 2 PT Employees
117	Career Ladder Program	8,443	9,000	8,000	8,000	
129	Librarians	581,006	592,173	590,075	588,013	11 F/T Employees
162	Clerical Personnel	40,851	41,166	41,165	40,987	1 Employee
163	Educational Assistants (Library)	14,688	15,432	15,432	17,350	1 Employee
188	Bonus Payments	9,134	10,574	10,197	9,754	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	86,810	152,580	145,103	147,609	1 FT STREAM employee, 1 FT Curriculum Specialist; PT Public Relations
189	Other Salaries & Wages @ Support (Attendance Interventionist & PR/Grant Writer Support)	-	50,760	37,087	50,760	1 F/T & 1 P/T Employees
189	Other Salaries & Wages (Summer School)	29,065	31,240	30,000	31,240	Summer School
195	Substitute Teachers (Certified)	1,125	600	225	960	\$85 per day & daily rate for Long Term Subs
198	Substitute Teachers (Non-Certified)	2,750	3,800	3,800	3,780	\$67.50 per day
Total Salary Expense		\$ 919,452	\$ 1,066,519	\$ 1,032,766	\$ 1,057,647	
201	Social Security	53,007	62,870	57,589	61,574	6.2% of Gross Salary of Gross Salary
204	Pensions	96,276	113,238	112,547	110,021	10.27% Certified / 12% Classified
207	Medical Insurance	117,111	137,775	131,547	132,937	3% projected increase 2021
212	Employer Medicare	12,614	15,080	14,738	15,336	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	483	880	462	895	Support at 0.82% Salary
Total Benefit Expense		\$ 279,491	\$ 329,843	\$ 316,883	\$ 320,763	
320	Dues & Memberships	1,538	3,400	1,693	3,400	ASD; LRP; ACTE & Nat Student Clearinghouse
355	Travel	8,233	9,900	8,467	9,900	Secretaries travel \$2,500; PR/Grant Writer 1200; Elem Ed \$4,200 to include PreK & ELL, STEM \$300
399	Other Contracted Services	120	100	-	10,100	Pd Services: FCAT \$10,000
Total Contract Expense		\$ 9,891	\$ 13,400	\$ 10,160	\$ 23,400	
499	Other Supplies & Materials	3,269	2,370	869	3,700	CI's \$1,000; Textbooks \$3,000
Total Supply Expense		\$ 3,269	\$ 2,370	\$ 869	\$ 3,700	
524	In-Service Staff Development	35,989	51,800	45,171	51,650	In-service training for all grade levels and supervisors, PreK; STEM \$1,400; CI's & Study Council \$7,000; FCAT \$10,000
599	Other Charges	7,583	23,325	20,825	1,325	Para Pro Testing \$825; Lego League \$2,000; STEM \$300
Total Other Expense		\$ 43,572	\$ 75,125	\$ 65,996	\$ 52,975	
790	Other Equipment	2,318	-	-	-	
Total Capital Expense		\$ 2,318	\$ -	\$ -	\$ -	
Total Regular Instruction Program		\$ 1,257,993	\$ 1,487,257	\$ 1,426,674	\$ 1,458,485	
72220 Special Education Program						
105	Supervisor/Director	\$ 92,533	\$ 93,345	\$ 93,345	\$ 93,345	1 Employee
124	Psychological Personnel	46,622	47,826	47,826	48,304	1 Employee
131	Medical Personnel	-	128,432	124,924	128,434	2 OT/PT Therapist; 1 SpEd Nurse; Plus \$10,000 for O/T riding bus
161	Secretary(ies)	18,304	18,436	18,436	19,811	0.5 employees
188	Bonus Payments	1,760	4,025	3,752	764	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages @ Certified	236,933	838	596	50,261	1 Psychological Examiner
189	Other Salaries & Wages @ Certified Summer School	18,253	31,000	30,000	31,000	Summer School
Total Salary Expense		\$ 414,405	\$ 323,902	\$ 318,879	\$ 371,919	
201	Social Security	24,449	19,370	18,996	22,182	6.2% of Gross Salary of Gross Salary
204	Pensions	46,505	33,693	32,883	39,011	10.27% Certified / 12% Classified
207	Medical Insurance	55,156	39,462	38,947	39,625	3% projected increase 2021
212	Employer Medicare	5,718	4,607	4,443	5,210	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	2,000	1,544	1,750	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	958	1,204	1,119	1,216	Support at 0.82% Salary
Total Benefit Expense		\$ 132,786	\$ 100,336	\$ 97,932	\$ 108,994	
320	Dues & Memberships	1,091	1,130	1,100	1,130	ASHA, CPI, CEC Membership Dues
336	Maintenance & Repair Services - Equipment	720	2,000	805	2,000	Audiometers & Apple Repairs
355	Travel	8,091	15,000	7,500	12,000	Includes homebound
399	Other Contracted Services	2,656	114,000	100,000	84,000	Steller \$10,000; Assessment Contracting \$36,000; PT Evals \$4,600; OT Evals \$10,400; Mobility Orientation \$23,000

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
	Total Contract Expense	\$ 12,558	\$ 132,130	\$ 109,405	\$ 99,130	
499	Other Supplies & Materials	2,032	11,840	11,649	8,000	Supplies for Medically Fragile Students
	Total Supply Expense	\$ 2,032	\$ 11,840	\$ 11,649	\$ 8,000	
524	In-Service Staff Development	18,356	14,000	11,792	14,000	Sp Ed Employees Training
599	Other Charges	11,590	6,782	120	5,000	Certification Reimbursement
	Total Other Expense	\$ 29,946	\$ 20,782	\$ 11,912	\$ 19,000	
790	Other Equipment	-	70,600	70,000	-	Equipment for MS SPED classroom
	Total Capital Expense	\$ -	\$ 70,600	\$ 70,000	\$ -	
	Total Special Education Program	\$ 591,727	\$ 659,590	\$ 619,777	\$ 607,042	
72230 Vocational Education Program						
161	Secretary(ies)	\$ 40,851	\$ 41,166	\$ 41,166	\$ 40,987	1 Employee
188	Bonus Payments	745	1,253	1,252	764	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages (Bus Driver)		478	260	2,950	
	Total Salary Expense	\$ 41,596	\$ 42,897	\$ 42,678	\$ 44,701	
201	Social Security	2,486	2,636	2,536	2,771	6.2% of Gross Salary of Gross Salary
204	Pensions	5,824	5,099	5,064	5,010	10.27% Certified / 12% Classified
207	Medical Insurance	6,704	6,772	6,772	6,875	3% projected increase 2021
212	Employer Medicare	581	623	597	648	1.45% of Gross Salary
299	Other Fringe Benefits	349	344	335	342	Support at 0.82% Salary
	Total Benefit Expense	\$ 15,944	\$ 15,474	\$ 15,304	\$ 15,647	
330	Operating Lease Payments (Copiers)	-	1,000	-	1,000	Copier Lease
355	Travel	5,883	4,803	2,934	1,500	Fuel/Bus Drivers for tours to FCHS
399	Other Contracted Services	2,416	1,700	1,700	5,000	Student Nurses Drug/Skin Testing & Nissan drug testing
	Total Contract Expense	\$ 8,299	\$ 7,503	\$ 4,634	\$ 7,500	
499	Other Supplies & Materials	-	3,093	-	100	
	Total Supply Expense	\$ -	\$ 3,093	\$ -	\$ 100	
524	In-Service Staff Development	3,813	5,000	4,500	5,000	TCAT visits, Welding PD, LEAD & WBL
599	Other Charges	3,040	500	-	500	CTE Marketing Materials
	Total Other Expense	\$ 6,853	\$ 5,500	\$ 4,500	\$ 5,500	
	Total Vocational Education	\$ 72,692	\$ 74,467	\$ 67,116	\$ 73,448	
72250 Technology Department						
105	Supervisor/Director	\$ 77,090	\$ 79,340	\$ 79,340	\$ 80,264	1 Employee
162	Clerical Personnel	28,723	28,712	28,709	30,080	1 Employee
188	Bonus Payment	3,518	7,054	7,054	3,608	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	272,105	284,574	284,204	283,488	7 Tech Employees
	Total Salary Expense	\$ 381,436	\$ 399,680	\$ 399,307	\$ 397,440	
201	Social Security	21,623	23,216	22,588	22,829	6.2% of Gross Salary of Gross Salary
204	Pensions	50,646	46,837	46,837	46,304	10.6% Certified / 12% Classified
207	Medical Insurance	60,774	62,027	57,499	57,220	3% projected increase 2021
212	Employer Medicare	5,057	5,781	5,283	5,763	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	2,617	2,590	2,473	2,601	Support at 0.82% Salary
	Total Benefit Expense	\$ 140,717	\$ 140,451	\$ 134,680	\$ 134,717	
320	Dues & Memberships	155	300	180	300	TETA, ISTE
330	Operating Lease Payments (Copiers)	-	1,500	1,553	1,500	Copier Lease
336	Maintenance & Repair - Equipment	1,227	-	-	-	Copier moved to 330
350	Internet Connectivity	76,939	98,040	98,040	98,040	
355	Travel	3,550	5,000	2,947	5,000	
399	Other Contracted Services	178,109	161,440	157,642	161,440	E-rate consulting, Dex Printing, District Landline Phones, Networking, Backup Recovery, Fiber Installs & Upgrades, Security Support
	Total Contract Expense	\$ 259,980	\$ 266,280	\$ 260,362	\$ 266,280	
470	Cabling	12,607	17,000	8,467	25,000	
471	Software	17,204	33,414	32,883	23,757	School InSites, Websites & Planbook
499	Other Supplies & Materials	65,482	42,500	40,000	42,500	Tech Supplies
	Total Supply Expense	\$ 95,293	\$ 92,914	\$ 81,350	\$ 91,257	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
524	In-Service Staff Development	16,140	15,000	7,834	15,000	Technology Personnel Training
599	Other Charges	1,456	1,500	-	1,500	
	Total Other Expense	\$ 17,596	\$ 16,500	\$ 7,834	\$ 16,500	
790	Other Equipment	118,467	114,500	113,046	114,500	
	Total Capital Expense	\$ 118,467	\$ 114,500	\$ 113,046	\$ 114,500	
	Total Technology Department	1,013,489	1,030,325	996,579	1,020,694	
72290 Other Programs						
215	On-behalf Payments to OPEB	\$ 168,143	\$ -	\$ -	\$ -	(Reclassified in CAFR from 72320-215)
	Total Other Programs	\$ 168,143	\$ -	\$ -	\$ -	
72310 Board of Education						
118	Secretary to the Board	\$ 800	\$ 750	\$ 600	\$ 750	Overtime rate for BOE Secretary
191	Board & Committee Members	30,875	30,850	30,550	31,200	8 Elected Positions @ \$325 per month
	Total Salary Expense	\$ 31,675	\$ 31,600	\$ 31,150	\$ 31,950	
201	Social Security	1,017	1,222	1,204	1,481	6.2% of Gross Salary of Gross Salary
204	Pensions	112	90	66	90	10.27% Certified / 12% Classified
212	Employer Medicare	459	463	452	463	1.45% of Gross Salary
299	Other Fringe Benefits	108,055	112,080	102,325	99,000	Post Retirement Insurance Payments
	Total Benefit Expense	\$ 109,643	\$ 113,855	\$ 104,047	\$ 101,034	
305	Audit Services	19,275	19,495	19,495	19,500	School's Activity Funds & Cafeteria Plate Counts
320	Dues & Memberships	11,799	15,000	11,430	15,000	Tn School Systems for Equity, LRP Publications, National Student Clearinghouse, ASCD, ACTE, International Literacy, Education Week subscription, Assoc Middle Level Educ, Learning Forward, Advance Ed
331	Legal Services	23,341	21,000	7,500	15,000	Advertising \$1,000; Attorney's Fees \$14,000
399	Other Contracted Services	7,785	15,300	11,550	12,300	Hepatitis B Vaccines, Post Accident Drug Testing, TSBA
	Total Contract Expense	\$ 62,200	\$ 70,795	\$ 49,975	\$ 61,800	
499	Other Supplies & Materials	2,700	3,000	2,794	3,000	Board Docs \$2,700
	Total Supply Expense	\$ 2,700	\$ 3,000	\$ 2,794	\$ 3,000	
506	Liability Insurance	180,326	178,708	178,708	179,000	
510	Trustee's Commission	330,806	340,000	335,000	345,000	
513	Workman's Compensation Insurance	382,941	385,143	385,143	408,000	
524	In-Service Staff Development	4,024	12,700	10,992	12,500	
533	Criminal Investigation of Applicants - TBI	12,444	15,000	8,946	12,000	Fingerprinting new employees & Volunteers
599	Other Charges	2,548	3,750	3,300	3,750	Chamber, advertising, misc charges; MVR Reports \$3,000
	Total Other Expense	\$ 913,089	\$ 935,301	\$ 922,089	\$ 960,250	
	Total Board of Education	\$ 1,119,307	\$ 1,154,551	\$ 1,110,055	\$ 1,158,034	
72320 Director of Schools						
101	County Official/Administrative Officer	\$ 110,539	\$ 112,750	\$ 112,750	\$ 112,750	1 Employee
117	Career Ladder Program - CEO Supplement	1,000	1,000	1,000	1,000	1 Employee
161	Secretary(ies)	18,304	18,436	18,436	19,811	0.5 employee
162	Clerical Personnel	29,469	30,625	30,405	28,814	1 employee plus Sub
188	Bonus Payments	1,488	2,505	2,505	1,528	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	\$ 160,800	\$ 165,316	\$ 165,096	\$ 163,903	
201	Social Security	9,372	9,718	9,653	9,579	6.2% of Gross Salary of Gross Salary
204	Pensions	18,276	18,044	18,041	17,700	10.27% Certified / 12% Classified
207	Medical Insurance	16,573	16,762	16,762	17,020	3% projected increase 2021
212	Employer Medicare	2,219	2,289	2,280	2,377	1.45% of Gross Salary
215	On Behalf Contributions for OPEB	-	210,000	210,000	210,000	Required ARC pymt into Reserve for OPEB (Reclassified in CAFR to 141-72290-215)
299	Other Fringe Benefits (Disability)	409	398	385	399	Support at 0.82% Salary
	Total Benefit Expense	\$ 46,849	\$ 257,211	\$ 257,121	\$ 257,075	
307	Communication	30,590	34,772	26,750	35,000	All phone lines including cell; School Messenger included 20-21; \$19,020 (every other year)
320	Dues & Memberships	3,508	4,015	4,015	4,245	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
330	Operating Lease Payments (Copiers)	-	14,000	11,000	11,500	Copier Leases
336	Maintenance & Repair Services - Equipment	10,093	-	-	-	Copier Exp moved to 330
348	Postal Charges	977	1,800	1,250	1,200	Stamps & Postal Charges
355	Travel	917	1,500	1,400	1,500	Director of Schools
399	Other Contracted Services	18,975	-	-	20,000	School Messenger Every 2 yrs (pd thru 2019-20)
	Total Contract Expense	\$ 65,060	\$ 56,087	\$ 44,415	\$ 73,445	
435	Office Supplies	4,362	7,000	5,000	6,500	Letterhead/Envelopes/CO office supplies
499	Other Supplies & Materials	1,050	815	814	2,500	
	Total Supply Expense	\$ 5,412	\$ 7,815	\$ 5,814	\$ 9,000	
524	In-Service Staff Development	7,697	9,945	7,129	10,000	Director of Schools
599	Other Charges	11,626	5,585	4,271	5,300	Bid Expenses, Gov Deals fees, Misc needs
	Total Other Expense	\$ 19,323	\$ 15,530	\$ 11,400	\$ 15,300	
	Total Director of Schools	\$ 297,444	\$ 501,959	\$ 483,846	\$ 518,723	
72410 Office of the Principal						
104	Principal(s)	\$ 858,660	\$ 871,604	\$ 864,772	\$ 870,051	11 Employees
117	Career Ladder Program	11,000	11,000	11,000	11,000	9 Employees
119	Bookkeepers/Accountants	-	271,823	271,656	272,083	11 Employees (Previously in 161)
139	Assistant Principals	513,374	530,788	494,804	529,780	8 Employee
161	Secretary(ies)	395,358	124,987	124,987	124,987	6 Employees
188	Bonus Payments	11,933	22,415	22,415	12,264	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries and Wages	53,028	55,164	54,623	55,164	3 Employees
195	Substitute Teacher (certified)	150	300	-	320	\$85 per day & daily rate for Long Term Subs
198	Substitute Teacher (non-certified)	562	500	450	540	\$67.50 per day
	Total Salary Expense	\$ 1,844,065	\$ 1,888,581	\$ 1,844,707	\$ 1,876,189	
201	Social Security	107,084	109,443	108,576	110,388	6.2% of Gross Salary (less \$7,250)
204	Pensions	202,559	202,460	201,864	197,920	10.27% Certified / 12% Classified
207	Medical Insurance	281,959	280,861	277,456	275,260	3% projected increase 2021
212	Employer Medicare	25,010	25,879	25,393	25,878	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	4,500	2,375	2,500	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	3,729	3,706	3,702	3,708	Support at 0.82% Salary
	Total Benefit Expense	\$ 620,341	\$ 626,849	\$ 619,366	\$ 615,654	
320	Dues & Memberships	1,200	-	-	-	
	Total Contract Expense	\$ 1,200	\$ -	\$ -	\$ -	
599	Other Charges	1,950	-	-	-	
	Total Other Expense	\$ 1,950	\$ -	\$ -	\$ -	
	Total Office of the Principal	\$ 2,467,556	\$ 2,515,430	\$ 2,464,073	\$ 2,491,843	
72510 Fiscal Services						
317	Data Processing Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	County-wide Software Agreement
	Total Fiscal Services	\$ 11,561	\$ 11,561	\$ 11,561	\$ 11,561	
72520 Human Services/Personnel						
105	Supervisor/Director/Director	\$ 90,583	\$ 91,351	\$ 91,351	\$ 91,351	1 F/T Employee
162	Clerical Personnel	85,197	85,852	85,852	85,475	2 Employees
188	Bonus Payments	2,233	3,320	3,320	2,291	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	\$ 178,013	\$ 180,523	\$ 180,523	\$ 179,117	
201	Social Security	10,877	11,065	11,035	11,105	6.2% of Gross Salary of Gross Salary
204	Pensions	21,689	20,396	20,393	19,914	10.27% Certified / 12% Classified
207	Medical Insurance	20,099	20,315	20,315	20,620	3% projected increase 2021
212	Employer Medicare	2,544	2,609	2,581	2,597	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	756	703	699	701	Support at 0.82% Salary
	Total Benefit Expense	\$ 55,965	\$ 55,088	\$ 55,023	\$ 54,937	
320	Dues & Memberships	50	50	50	50	
330	Operating Lease Payments (Copiers)	-	5,000	5,000	6,000	Copier Leases
336	Maintenance & Repair Services - Equipment	4,068	-	-	-	Copier Expense moved to 330
355	Travel	294	300	-	300	Human Resource Dept
399	Other Contracted Services	2,732	3,500	2,000	2,500	Pre Employment Drug Testing
	Total Contract Expense	\$ 7,144	\$ 8,850	\$ 7,050	\$ 8,850	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
471	Software	14,223	14,942	14,942	15,947	Timekeeping Software
	Total Supply Expense	\$ 14,223	\$ 14,942	\$ 14,942	\$ 15,947	
524	In-Service Staff Development	1,839	2,450	1,400	2,500	Human Resource Dept
	Total Other Expense	\$ 1,839	\$ 2,450	\$ 1,400	\$ 2,500	
701	Administration Equipment	-	200	-	200	
	Total Capital Expense	\$ -	\$ 200	\$ -	\$ 200	
	Total Human Services/Personnel	\$ 257,184	\$ 262,053	\$ 258,938	\$ 261,551	
72610 Operation of the Plant						
166	Custodial Personnel	\$ 887,380	\$ 880,536	\$ 872,927	\$ 883,884	35.5 F/T & 3 P/T
188	Bonus Payments	6,746	20,894	20,389	5,406	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	22,879	-	-	-	Moved to 72620-189
198	Substitutes (non-certified)	400	11,300	11,215	5,100	\$10 per hr (long term situations)
	Total Salary Expense	\$ 917,405	\$ 912,730	\$ 904,531	\$ 894,390	
201	Social Security	54,616	54,652	54,524	53,981	6.2% of Gross Salary (less \$2,000)
204	Pensions	123,666	108,408	107,300	106,715	10.27% Certified / 12% Classified
207	Medical Insurance	200,559	207,334	207,098	203,000	3% projected increase 2021
210	Unemployment Compensation	76	1,900	500	2,000	As Needed
212	Employer Medicare	12,773	13,249	12,866	12,969	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	7,271	7,297	6,618	7,248	Support at 0.82% Salary
	Total Benefit Expense	\$ 398,961	\$ 392,840	\$ 388,906	\$ 385,912	
359	Disposal Fees	46,431	50,300	49,875	50,300	Garbage Pickup at all locations
	Total Contract Expense	\$ 46,431	\$ 50,300	\$ 49,875	\$ 50,300	
410	Custodial Supplies	190,575	200,000	150,000	200,000	
415	Electricity	1,449,783	1,473,100	1,224,681	1,475,000	No Projected Increase
434	Natural Gas	94,050	93,500	79,000	79,000	No Projected Increase
442	Propane	-	16,500	16,219	16,500	No Projected Increase
454	Water & Sewer	132,861	150,000	123,400	145,000	No Projected Increase
	Total Supply Expense	\$ 1,867,269	\$ 1,933,100	\$ 1,593,300	\$ 1,915,500	
501	Boiler Insurance	13,368	13,234	13,234	13,368	No Projected Increase
502	Building & Contents Insurance	243,377	241,105	241,105	243,377	No Projected Increase
	Total Other Expense	\$ 256,745	\$ 254,339	\$ 254,339	\$ 256,745	
720	Plant Operation Equipment	24,300	15,000	15,000	15,000	Buffers, mowers, etc
	Total Capital Expense	\$ 24,300	\$ 15,000	\$ 15,000	\$ 15,000	
	Total Operation of Plant	\$ 3,511,111	\$ 3,558,309	\$ 3,205,951	\$ 3,517,847	
72620 Maintenance of Plant						
105	Supervisor/Director	\$ 59,570	\$ -	\$ -	\$ -	
167	Maintenance Personnel	476,603	476,146	438,541	457,430	12 Employees
187	Overtime Pay	-	1,000	900	1,200	FCHS Athletics
188	Bonus Payments	4,031	8,963	8,193	2,844	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	6,675	40,311	40,256	40,183	Office Manager; PT Nlake; Septic Inspector
	Total Salary Expense	\$ 546,879	\$ 526,420	\$ 487,890	\$ 501,657	
201	Social Security	30,946	30,638	28,684	29,369	6.2% of Gross Salary of Gross Salary
204	Pensions	75,017	63,100	59,209	60,199	10.27% Certified / 12% Classified
207	Medical Insurance	76,156	87,982	75,334	75,610	3% projected increase 2021
212	Employer Medicare	7,237	7,633	6,708	6,895	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	70	70	-	
299	Other Fringe Benefits (Disability)	4,512	3,912	3,630	3,751	Support at 0.82% Salary
	Total Benefit Expense	\$ 193,868	\$ 193,335	\$ 173,635	\$ 175,824	
307	Communication	934	1,200	-	-	Cellular Phone
329	Laundry Service	1,092	1,500	1,478	1,500	Uniforms at FCHS
330	Operating Lease Payments (Copiers)	-	1,200	1,243	1,200	Copier Leases
335	Maintenance & Repair Services - Building	306,762	403,845	350,000	462,500	
336	Maintenance & Repair Services - Equipment	6,354	16,300	14,000	12,500	Copier Expense moved to 330
338	Maintenance & Repair Services - Vehicle	16,244	24,000	14,000	16,000	
399	Other Contracted Services	121,764	155,725	102,500	167,850	Pest Control, Fire Ext, Bleachers & Elevator Inspections, Security Alarms, Cranes, Lock & Key & Security; Skilled Contracted Labor
	Total Contract Expense	\$ 453,150	\$ 603,770	\$ 483,221	\$ 661,550	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
425	Gasoline	16,336	27,350	14,350	22,000	
499	Other Supplies & Materials	881	3,125	2,561	20,875	Tech Whiteboards \$20,000; Walmart, Lakeway, Etc
	Total Supply Expense	\$ 17,217	\$ 30,475	\$ 16,911	\$ 42,875	
599	Other Charges	933	1,000	255	1,000	Shipping Charges, etc.
	Total Other Expense	\$ 933	\$ 1,000	\$ 255	\$ 1,000	
717	Maintenance Equipment	1,025	-	-	-	
	Total Capital Expense	\$ 1,025	\$ -	\$ -	\$ -	
	Total Maintenance of Plant	\$ 1,213,072	\$ 1,355,000	\$ 1,161,912	\$ 1,382,906	
72710 Transportation						
105	Supervisor/Director	\$ 40,449	\$ 40,800	\$ 40,800	\$ 40,382	50% of Transportation Director
146	Bus Drivers	201,573	208,438	193,230	209,908	10.5 Special Ed Bus Drivers plus \$10,000 summer school
188	Bonus Payments	-	10,500	10,500	-	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	39,508	47,508	40,025	47,908	Summer School \$10,000; 0.5 Clerical; & 0.5 Mechanic Helper
198	Substitute (non-certified)	14,928	20,000	18,665	21,600	\$67.50 per day or \$9 hourly for bus monitors
	Total Salary Expense	\$ 296,458	\$ 327,246	\$ 303,220	\$ 319,798	
201	Social Security	17,031	19,289	19,606	19,827	6.2% of Gross Salary of Gross Salary
204	Pensions	38,017	36,311	36,279	35,085	10.27% Certified / 12% Classified
207	Medical Insurance	64,067	64,331	55,301	51,790	3% projected increase 2021
212	Employer Medicare	4,048	4,745	4,586	4,637	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	1,933	2,099	1,867	2,114	Support at 0.82% Salary
	Total Benefit Expense	\$ 125,096	\$ 126,775	\$ 117,639	\$ 113,454	
307	Communication	1,338	2,000	1,483	2,000	Cell phone bus drivers & director
313	Contracts with Parents	3,357	4,000	1,700	2,000	Travel for parents to transport their children (2)
315	Contracts with Vehicle Owners	1,578,544	1,589,818	1,589,818	1,606,920	1.6% Increase
315	Fuel Supplement	-	15,000	-	15,000	
336	Maintenance & Repair Services - Equipment	-	3,000	1,500	3,000	Radio Repairs
338	Maintenance & Repair Services - Vehicle	107,137	118,000	115,000	118,000	Maint & Repairs to County owned Buses
399	Other Contracted Services	8,811	15,000	9,645	15,000	Pre-Employment Testing, Random Drug/Alcohol tests, Post Accident, CDL Physicals, Fire Extinguishers
	Total Contract Expense	\$ 1,699,187	\$ 1,746,818	\$ 1,719,146	\$ 1,761,920	
425	Gasoline	43,778	55,000	34,938	55,000	Fuel for County Buses/Director
450	Tires & Tubes	6,812	10,000	7,000	10,000	County Buses
499	Other Supplies & Materials	353	715	345	715	School Bus Forms & Misc. Supplies
	Total Supply Expense	\$ 50,943	\$ 65,715	\$ 42,283	\$ 65,715	
511	Vehicle Insurance (contracted bus drivers)	20,840	27,413	23,913	23,913	Insurance for contracted buses
524	In-Service Staff Development	2,089	1,741	1,323	2,000	ASMS/TAPT/State Training, Bus Drivers Training
599	Other Charges	1,614	5,000	2,675	5,000	Tags, Inspections for Extended Utilization; includes reimb for CDL for coaches
	Total Other Expense	\$ 24,543	\$ 34,154	\$ 27,911	\$ 30,913	
701	Administration Equipment	-	500	180	500	
729	Transportation Equipment	128,786	25,915	22,866	100	\$100 @ SpEd Bus
	Total Capital Expense	\$ 128,786	\$ 26,415	\$ 23,046	\$ 600	
	Total Transportation	\$ 2,325,013	\$ 2,327,123	\$ 2,233,245	\$ 2,292,400	\$ -
72810 Central and Other						
188	Bonus Payments	\$ 685	\$ 1,252	\$ 500	\$ 768	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	71,563	90,453	68,856	70,976	1 Certified / 2 Classified for TSW Grant
	Total Salary Expense	\$ 72,248	\$ 91,705	\$ 69,356	\$ 71,744	
201	Social Security	4,309	3,314	4,103	4,475	6.2% of Gross Salary of Gross Salary
204	Pensions	8,628	9,711	7,651	7,908	10.27% Certified / 12% Classified
207	Medical Insurance	20,153	26,999	15,236	13,814	3% projected increase 2021
212	Employer Medicare	1,008	775	960	1,046	1.45% of Gross Salary
299	Other Fringe Benefits (Disability)	222	302	199	235	Support at 0.82% Salary
	Total Benefit Expense	\$ 34,320	\$ 41,101	\$ 28,149	\$ 27,478	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
	Total Central & Other	\$ 106,568	\$ 132,806	\$ 97,505	\$ 99,222	
	Total Support Services	\$ 16,670,334	\$ 17,403,636	\$ 16,366,926	\$ 17,051,406	
	Non Instructional Services					
	Community Services (ESP, Campora, Workforce, Coalition Prevention Grants)					
105	Supervisor/Director	\$ 799	\$ 10,000	\$ 10,000	\$ 10,000	1 P/T Employee ESP
188	Bonus Payments	244	1,300	1,300	-	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	283,636	316,687	316,687	260,901	ESP \$180,200 and Grant Employees
	Total Salary Expense	\$ 284,679	\$ 327,987	\$ 327,987	\$ 270,901	
201	Social Security	17,178	21,294	21,294	17,821	6.2% of Gross Salary of Gross Salary
204	Pensions	24,569	22,942	22,942	18,770	10.27% Certified / 12% Classified
207	Medical Insurance	14,483	11,174	11,174	5,051	3% projected increase 2021
212	Employer Medicare	4,045	4,978	4,978	4,156	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	50	50	150	Hybrid Retirement @ 2.03%
299	Other Fringe Benefits (Disability)	869	762	762	668	Support at 0.82% Salary
	Total Benefit Expense	\$ 61,144	\$ 61,200	\$ 61,200	\$ 46,616	
307	Communication	1,099	2,500	2,500	2,500	ESP \$2,000; Campora \$550
355	Travel	54,214	24,473	24,473	1,148	Established \$1,148
399	Other Contracted Services	170,912	352,915	352,915	109,962	ESP \$3,000; Established \$4,000; MRT \$48,000; Lifeline \$54,962
	Total Contract Expense	\$ 226,225	\$ 379,888	\$ 379,888	\$ 113,610	
499	Other Supplies & Materials	70,296	122,992	122,992	37,510	Campora \$4,000; ESP \$20,600; Established \$10,014; Lifeline \$2,896
	Total Supply Expense	\$ 70,296	\$ 122,992	\$ 122,992	\$ 37,510	
504	Indirect Cost	6,996	17,437	17,437	4,796	Established \$2,654; Lifeline \$2,142
599	Other Charges	73,404	150,348	150,348	18,525	ESP \$8,400, Campora \$2,000; Established \$8,124
	Total Other Expense	\$ 80,400	\$ 167,785	\$ 167,785	\$ 23,321	
790	Other Equipment	-	-	-	-	
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	
	Total Community Services	\$ 722,744	\$ 1,059,852	\$ 1,059,852	\$ 491,958	
	73400 Early Childhood Education (Preschool Program)					
105	Supervisor/Director	\$ 21,261	\$ 22,005	\$ 20,709	\$ 22,005	1 P/T Retiree Employee 90 days
116	Teachers	563,573	511,351	505,318	509,380	10 Employees
163	Educational Assistants (Aides)	190,780	175,866	175,866	179,974	10 Employees
188	Bonus Payments	6,085	10,772	8,787	9,766	Payment of (\$62.70 @ 4 & \$64.58 @ 8) per month for difference of Health Ins Premium for employees covered prior to 06/30/14
195	Substitute Teachers (certified)	1,088	1,125	862	1,125	\$85 per day & daily rate for Long Term Subss
198	Substitute Teachers (non-certified)	14,700	12,500	12,525	12,500	\$67.50 per day for Regular Subs
	Total Salary Expense	\$ 797,487	\$ 733,619	\$ 724,067	\$ 734,750	
201	Social Security	44,434	44,313	40,396	44,584	6.2% of Gross Salary of Gross Salary
204	Pensions	86,505	86,327	74,492	76,458	10.27% Certified / 12% Classified
207	Medical Insurance	164,014	168,087	142,975	152,000	3% projected increase 2021
212	Employer Medicare	10,709	11,052	9,864	10,756	1.45% of Gross Salary
217	Retirement - Hybrid Stabilization	-	800	768	-	
299	Other Fringe Benefits (Disability)	1,461	1,601	1,358	1,482	Support at 0.82% Salary
	Total Benefit Expense	\$ 307,123	\$ 312,180	\$ 269,853	\$ 285,280	
499	Other Supplies & Materials	7,085	-	-	-	
	Total Supply Expense	\$ 7,085	\$ -	\$ -	\$ -	
524	In-Service Staff Development	1,800	-	-	-	
	Total Other Expense	\$ 1,800	\$ -	\$ -	\$ -	
	Total Early Childhood Education	\$ 1,113,495	\$ 1,045,799	\$ 993,920	\$ 1,020,030	
	Total Non Instructional Services	\$ 1,836,239	\$ 2,105,651	\$ 2,053,772	\$ 1,511,988	

Franklin County, TN					FY 2020-2021 BUDGET	
General Purpose School Fund # 141						
Fund #141						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
Capital Outlay						
76100	Regular Capital Outlay					
399	Other Contracted Services	\$ 39,650	\$ -	\$ -	\$ -	
	Total Contract Expense	\$ 39,650	\$ -	\$ -	\$ -	
706	Building Construction	150	-	-	-	
707	Building Improvement	230,437	66,587	66,586	-	FCHS STEM/CTE
799	Other Capital Outlay	38,455	135,000	135,000	100,000	Capital Outlay needs
	Total Capital Expense	\$ 269,042	\$ 201,587	\$ 201,586	\$ 100,000	
	Total Capital Outlay	\$ 308,692	\$ 201,587	\$ 201,586	\$ 100,000	
82130	Principal on Debt					
620	Debt Service Contribution to Primary Government	\$ 67,959	\$ 71,226	\$ 71,226	\$ -	Principal on Excel Lighting Matured 2019/20
	Total Education Principal on Debt	\$ 67,959	\$ 71,226	\$ 71,226	\$ -	
82230	Interest on Debt					
620	Debt Service Contribution to Primary Government	\$ 5,814	\$ 2,547	\$ 1,692	\$ -	Interest on Excel Lighting Matured 2019/20
	Total Education Interest on Debt	\$ 5,814	\$ 2,547	\$ 1,692	\$ -	
	Total Expenditures	\$ 45,689,832	\$ 47,077,171	\$ 45,322,866	\$ 45,398,526	
99000	OTHER USES					
99100	Transfers Out					
590	Transfer to Other Funds	\$ -	\$ 100,000	\$ 100,000	\$ -	Federal Projects & Other Grant Operational
	Total Other Uses	\$ -	\$ 100,000	\$ 100,000	\$ -	
	Total Expenditures and Other Uses	\$ 45,689,832	\$ 47,177,171	\$ 45,422,866	\$ 45,398,526	
	Estimated Beginning Fund Balance July 1	\$ 8,136,743	\$ 7,939,237	\$ 7,939,237	\$ 8,215,306	
	Over (Under) Estimated Expend. & Other Uses	\$ (706,104)	\$ (1,861,921)	\$ 282,440	\$ (469,140)	
	Adjustment for Encumbrances	\$ 508,598	\$ (6,371)	\$ (6,371)	\$ -	
	Audit Adjustments					
	Estimated Ending Fund Balance June 30	\$ 7,939,237	\$ 6,070,945	\$ 8,215,306	\$ 7,746,166	
	Restricted for Education 34555		\$ (798,389)	\$ (798,389)	\$ (798,389)	
	Restricted for Instruction 34560					
	Restricted for Education 34587 Hybrid Stabilization		(64,932)	(64,932)	(64,932)	
	Committed for Education 34656 (Includes OPEB)		(2,333,549)	(2,333,549)	(2,333,549)	
	Estimated Unassigned Fund Balance June 30	\$ 7,939,237	\$ 2,874,075	\$ 5,018,435	\$ 4,549,295	Required Unassigned Fund Balance
						3% = \$1,363,732
	Total Salary Expense	\$ 26,580,915	\$ 27,104,866	\$ 26,509,773	\$ 26,738,105	58.90%
	Total Benefit Expense	9,334,777	9,674,800	9,347,388	9,449,603	20.81%
	Total Contract Expense	3,507,901	3,954,600	3,722,179	3,719,257	8.19%
	Total Supply Expense	3,585,057	3,535,383	3,101,031	3,258,113	7.18%
	Total Other Expense	1,458,868	1,830,393	1,764,843	1,543,525	3.40%
	Total Debt Expense	73,773	73,773	72,918	-	0.00%
	Total Capital Expense	1,148,541	1,003,356	904,734	689,925	1.52%
	Total School General Appropriations	\$ 45,689,832	\$ 47,177,171	\$ 45,422,866	\$ 45,398,526	100.00%

Franklin County, TN						FY 200-2021 BUDGET
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
Estimated Revenues						
47000 Federal Government						
47100 Federal Through State						
47131	VOCATIONAL PROGRAM IMPROVEMENT	\$ 100,148	\$ 156,370	\$ 156,370	\$ 94,709	**Federal Grants 100% In & Out
47141	ESEA TITLE I	1,260,466	1,490,615	1,490,615	1,330,580	
47143	EDUCATION OF THE HANDICAPPED ACT	1,311,622	1,442,313	1,442,313	1,346,619	
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	53,319	94,214	94,214	53,462	
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	8,801	17,412	17,412	15,855	
47148	RURAL EDUCATION	34	-	-	-	
47189	EISENHOWER PROFESSIONAL DEVELOPMENT S	143,833	256,073	256,073	278,116	
47590	OTHER FEDERAL THROUGH STATE	251,393	109,939	109,939	30,999	
	Total Federal Government	\$ 3,129,616	\$ 3,566,935	\$ 3,566,935	\$ 3,150,340	
49000 Other Sources (non-revenue)						
49800	TRANSFER (from General Purpose)	\$ -	\$ 100,000	\$ 100,000		Operating Cash flow from GP
	Total Other Sources (non-revenue)	\$ -	\$ 100,000	\$ 100,000	\$ -	
	Total Estimated Revenue & Other Sources	\$ 3,129,616	\$ 3,666,935	\$ 3,666,935	\$ 3,150,340	
Estimated Expenditures						
71000 Instruction						
71100 Regular Instruction						
116	Teachers	\$ 783,778	\$ 685,128	\$ 685,128	\$ 706,753	
163	Educational Assistants	133,558	135,052	135,052	151,457	
188	Bonus Payments	5,427	7,316	7,316	9,029	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	17,790	8,225	8,225	-	
	Total Salary Expense	\$ 940,553	\$ 835,721	\$ 835,721	\$ 867,239	
201	Social Security	51,452	47,731	47,731	51,637	6.2% of Gross Salary
204	Pensions	92,628	83,384	83,384	88,276	10.63% Certified / 12% Classified
207	Medical Insurance	130,897	148,833	148,833	174,221	No Projected Increase 2020
212	Employer Medicare Liability	12,986	12,118	12,118	12,118	1.45% of Gross Salary
217	Pensions - Hybrid Stabilization	-	1	1	1	
299	Other Fringe Benefits	820	1,063	1,063	1,197	LTD 0.82% Classified
	Total Benefit Expense	\$ 288,783	\$ 293,130	\$ 293,130	\$ 327,450	
429	Instructional Supplies & Materials	82,194	34,980	34,980	18,224	
499	Other Supplies & Materials	6,403	5,841	5,841	3,441	
	Total Supply Expense	\$ 88,597	\$ 40,822	\$ 40,822	\$ 21,664	
599	Other Charges	3,046	-	-	-	
	Total Other Expense	\$ 3,046	\$ -	\$ -	\$ -	
722	Regular Instruction Equipment	23,813	38,132	38,132	38,132	
	Total Capital Expense	\$ 23,813	\$ 38,132	\$ 38,132	\$ 38,132	
	Total Regular Instruction	\$ 1,344,792	\$ 1,207,805	\$ 1,207,805	\$ 1,254,485	
71200 Special Education Program						
163	Educational Assistants	\$ 432,888	\$ 453,788	\$ 453,788	\$ 446,513	
171	Speech Pathologist	16,219	16,543	16,543	16,736	
198	Non-Certified Substitute Teachers	1,770	2,069	2,069	2,069	
	Total Salary Expense	\$ 450,877	\$ 472,400	\$ 472,400	\$ 465,318	
201	Social Security	26,072	29,123	29,123	28,832	6.2% of Gross Salary
204	Pensions	62,301	56,179	56,179	55,513	10.63% Certified / 12% Classified
207	Medical Insurance	142,477	168,962	168,962	168,962	No Projected Increase 2020
212	Employer Medicare Liability	6,097	6,811	6,811	6,743	1.45% of Gross Salary
299	Other Fringe Benefits	3,273	3,719	3,719	3,661	LTD 0.82% Classified
	Total Benefit Expense	\$ 240,220	\$ 264,793	\$ 264,793	\$ 263,711	
336	Maintenance & Repair - Equipment	17,174	16,094	16,094	16,094	
	Total Contract Expense	\$ 17,174	\$ 16,094	\$ 16,094	\$ 16,094	
429	Instructional Supplies & Materials	138,604	176,515	176,515	78,384	
499	Other Supplies & Materials	-	-	-	15,000	
	Total Supply Expense	\$ 138,604	\$ 176,515	\$ 176,515	\$ 93,384	
599	Other Charges	-	-	-	3,500	

Franklin County, TN					FY 200-2021 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
	Total Other Charges	\$ -	\$ -	\$ -	\$ 3,500	
725	Special Education Equipment	33,508	63,038	63,038	73,470	
	Total Capital Expense	\$ 33,508	\$ 63,038	\$ 63,038	\$ 73,470	
	Total Special Education Program	\$ 880,383	\$ 992,841	\$ 992,841	\$ 915,477	
71300	Vocational Education Program					
499	Other Supplies & Materials	\$ 11,055	\$ -	\$ -	\$ 79,709	
	Total Supply Expense	\$ 11,055	\$ -	\$ -	\$ 79,709	
730	Vocational Instructional Equipment	\$ 73,737	\$ 129,027	\$ 129,027	\$ -	
	Total Capital Expense	\$ 73,737	\$ 129,027	\$ 129,027	\$ -	
	Total Vocational Education Program	\$ 84,792	\$ 129,027	\$ 129,027	\$ 79,709	
72000	Support Services					
72120	Health Services					
131	Medical Personnel	\$ 58,082	\$ -	\$ -	\$ -	
	Total Salary Expense	\$ 58,082	\$ -	\$ -	\$ -	
201	Social Security	3,515	-	-	-	6.2% of Gross Salary
204	Pensions	8,104	-	-	-	10.63% Certified / 12% Classified
207	Medical Insurance	6,718	-	-	-	No Projected Increase 2020
212	Employer Medicare Liability	822	-	-	-	1.45% of Gross Salary
299	Other Fringe Benefits	353	-	-	-	LTD 0.82% Classified
	Total Benefit Expense	\$ 19,512	\$ -	\$ -	\$ -	
	Total Health Services	\$ 77,594	\$ -	\$ -	\$ -	
72130	Other Student Support					
189	Other Salaries & Wages	\$ 43,100	\$ 86,837	\$ 86,837	\$ 19,600	
	Total Salary Expense	\$ 43,100	\$ 86,837	\$ 86,837	\$ 19,600	
201	Social Security	2,672	6,123	6,123	1,217	
204	Pensions	4,355	10,511	10,511	2,028	
212	Employer Medicare Liability	625	1,433	1,433	287	
299	Other Fringe Benefits	-	42	42	1	
	Total Benefit Expense	\$ 7,652	\$ 18,109	\$ 18,109	\$ 3,533	
355	Travel	10,026	-	-	-	
	Total Contract Expense	\$ 10,026	\$ -	\$ -	\$ -	
499	Other Supplies & Materials	10,892	12,534	12,534	14,040	
	Total Supply Expense	\$ 10,892	\$ 12,534	\$ 12,534	\$ 14,040	
524	In-Service Staff Development	5,330	5,602	5,602	5,000	
599	Other Charges	13,040	120,581	120,581	8,055	
	Total Other Expense	\$ 18,370	\$ 126,183	\$ 126,183	\$ 13,055	
790	Other Equipment	2,338	-	-	-	
	Total Capital Expense	\$ 2,338	\$ -	\$ -	\$ -	
	Total Other Student Support	\$ 92,378	\$ 243,662	\$ 243,662	\$ 50,228	
72210	Regular Instruction Program					
105	Supervisor / Director	\$ 60,482	\$ 44,175	\$ 44,175	\$ 44,175	
188	Bonus Payments	370	1,129	1,129	1,129	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
189	Other Salaries & Wages	43,057	24,997	24,997	56,484	
	Total Salary Expense	\$ 103,909	\$ 70,301	\$ 70,301	\$ 101,788	
201	Social Security	6,300	4,359	4,359	6,311	6.2% of Gross Salary
204	Pensions	10,897	7,472	7,472	7,420	10.63% Certified / 12% Classified
207	Medical Insurance	9,336	12,188	12,188	18,830	No Projected Increase 2020
212	Employer Medicare Liability	1,473	1,019	1,019	1,476	1.45% of Gross Salary
	Total Benefit Expense	\$ 28,006	\$ 25,038	\$ 25,038	\$ 34,037	
355	Travel	103	1,250	1,250	1,250	
399	Other Contracted Services	3,169	-	-	-	
	Total Contract Expense	\$ 3,272	\$ 1,250	\$ 1,250	\$ 1,250	
432	Library Books	1,797	-	-	-	
	Total Supply Expense	\$ 1,797	\$ -	\$ -	\$ -	
524	In-Service Staff Development	93,059	335,864	335,864	205,263	
599	Other Charges	9,682	7,560	7,560	11,599	

Franklin County, TN					FY 200-2021 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANATION
No.		Actual	Amended	Estimated	Approved	
	Total Other Expense	\$ 102,741	\$ 343,424	\$ 343,424	\$ 216,862	
	Total Regular Instruction Program	\$ 239,725	\$ 440,012	\$ 440,012	\$ 353,937	
72220	Special Education Program					
124	Psychological Personnel	\$ 13,500	\$ 13,770	\$ 13,770	\$ 13,716	
131	Medical Personnel	-	57,117	57,117	45,720	
161	Secretary	34,778	-	-	-	
162	Clerical Personnel	-	37,936	37,936	37,916	
188	Bonus Payments	745	1,504	1,504	1,504	Payment of (\$62.70 per month for difference of Health Ins Premium for employees covered prior to 06/30/14
	Total Salary Expense	\$ 49,023	\$ 110,327	\$ 110,327	\$ 98,856	
201	Social Security	2,955	6,694	6,694	6,036	6.2% of Gross Salary
204	Pensions	6,844	13,059	13,059	11,682	10.63% Certified / 12% Classified
207	Medical Insurance	13,096	20,315	20,315	20,315	No Projected Increase 2020
212	Employer Medicare Liability	691	1,565	1,565	1,412	1.45% of Gross Salary
299	Other Fringe Benefits	388	892	892	798	LTD 0.82% Classified
	Total Benefit Expense	\$ 23,974	\$ 42,525	\$ 42,525	\$ 40,243	
312	Contracts W/Private Agencies		4,300	4,300	4,800	
355	Travel	-	1,000	1,000	1,000	
399	Other Contracted Services	1,925	-	-	-	
	Total Contract Expense	\$ 1,925	\$ 5,300	\$ 5,300	\$ 5,800	
499	Other Supplies & Materials	40,905	40,526	40,526	33,200	
	Total Supply Expense	\$ 40,905	\$ 40,526	\$ 40,526	\$ 33,200	
524	In-Service Staff Development	30,044	91,610	91,610	36,009	
599	Other Charges	-	2,384	2,384	10,000	
	Total Other Expense	\$ 30,044	\$ 93,994	\$ 93,994	\$ 46,009	
790	Other Equipment	447	500	500	4,200	
	Total Capital Expense	\$ 447	\$ 500	\$ 500	\$ 4,200	
	Total Special Education Program	\$ 146,318	\$ 293,172	\$ 293,172	\$ 228,308	
72230	Vocational Program					
355	Travel	-	8,247	8,247	10,000	
	Total Contract Expense	\$ -	\$ 8,247	\$ 8,247	\$ 10,000	
	Total Vocational Program	\$ -	\$ 8,247	\$ 8,247	\$ 10,000	
72710	Transportation					
189	Other Salaries & Wages	\$ 159,352	\$ 163,619	\$ 163,619	\$ 167,530	Bus Drivers
	Total Salary Expense	\$ 159,352	\$ 163,619	\$ 163,619	\$ 167,530	
201	Social Security	9,382	10,144	10,144	10,387	6.2% of Gross Salary
204	Pensions	22,309	19,634	19,634	20,104	10.63% Certified / 12% Classified
207	Medical Insurance	53,741	54,173	54,173	54,173	No Projected Increase 2020
212	Employer Medicare Liability	2,194	2,372	2,372	4,329	1.45% of Gross Salary
299	Other Fringe Benefits	1,309	1,342	1,342	1,373	LTD 0.82% Classified
	Total Benefit Expense	\$ 88,935	\$ 87,666	\$ 87,666	\$ 90,366	
315	Contracts with Vehicle Owners	890	1,424	1,424	-	
	Total Contract Expense	\$ 890	\$ 1,424	\$ 1,424	\$ -	
412	Diesel Fuel	290	333	333	-	
	Total Supply Expense	\$ 290	\$ 333	\$ 333	\$ -	
729	Transportation Equipment	11,288	300	300	300	
	Total Capital Expense	\$ 11,288	\$ 300	\$ 300	\$ 300	
	Total Transportation	\$ 260,755	\$ 253,342	\$ 253,342	\$ 258,196	
73100	Food Service					
422	Food Supplies	\$ 1,621	\$ 88	\$ 88	\$ -	
	Total Food Service	\$ 1,621	\$ 88	\$ 88	\$ -	

Franklin County, TN					FY 200-2021 BUDGET	
Federal Projects Fund # 142						
Fund # 142						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	FURTHER EXPLANATION
	Total Expenditures Federal Programs	\$ 3,128,358	\$ 3,568,197	\$ 3,568,197	\$ 3,150,340	
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 1,258	\$ 98,738	\$ 98,738	\$ -	
	Estimated Beginning Fund Balance 7/1	\$ 10,159	\$ 10,865	\$ 10,865	\$ 109,603	Fund Balance Policy N/A
	Restricted for Federal Projects 142-70000	\$ (552)	\$ -	\$ -		
	Estimated Ending Fund Balance 6/30	\$ 10,865	\$ 109,603	\$ 109,603	\$ 109,603	Grants 100%
	Total Salary Expense	\$ 1,804,896	\$ 1,739,206	\$ 1,739,206	\$ 1,720,330	54.61%
	Total Benefit Expense	697,082	731,260	731,260	759,340	24.10%
	Total Contract Expense	33,287	32,315	32,315	33,144	1.05%
	Total Supply Expense	293,761	270,818	270,818	241,998	7.68%
	Total Other Expense	154,201	563,601	563,601	279,426	8.87%
	Total Capital Expense	145,131	230,997	230,997	116,102	3.69%
	Total School Federal Projects Appropriations	\$ 3,128,358	\$ 3,568,197	\$ 3,568,197	\$ 3,150,340	100.00%

Franklin County, TN						FY 2020-2021 BUDGET
Centralized School Cafeteria Fund # 143						
Fund # 143						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANANTION
No.		Actual	Amended	Estimated	Approved	
Estimated Revenues						
43500 Education Charges for Current Services						
43521	Lunch Payments - Children	\$ 458,989	\$ 499,840	\$ 432,823	\$ 470,000	
43522	Lunch Payments - Adults	49,697	45,002	42,635	30,000	
43525	A La Carte Sales	346,403	301,892	275,961	275,000	
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	-	-	-	-	
	Total Education Charges for Current Services	\$ 855,089	\$ 846,734	\$ 751,419	\$ 775,000	
44000 Other Local Revenues						
44100 Recurring Items						
44110	Investment Income	\$ 26,473	\$ 18,000	\$ 40,000	\$ 35,000	
44170	Miscellaneous Refunds	-	8,000	8,500	-	
44570	Donations	-	1,000	1,000	-	
44500 Nonrecurring Items						
44530	Sale of Equipment	-	-	-	-	
44990	Other Local Revenue	-	-	-	-	
	Total Other Local Revenues	\$ 26,473	\$ 27,000	\$ 49,500	\$ 35,000	
46000 State of Tennessee						
46500 State Education Funds						
46520	School Food Service	\$ 27,479	\$ 27,479	\$ 28,625	\$ 28,625	
	Total State of Tennessee	\$ 27,479	\$ 27,479	\$ 28,625	\$ 28,625	
47000 Federal Government						
47100 Federal Through State						
47111	USDA School Lunch Payments	\$ 1,513,430	\$ 1,565,823	\$ 1,517,087	\$ 1,500,000	
47112	USDA - Commodities	248,575	151,122	199,214	234,367	
47113	USDA - Breakfast	696,997	709,464	724,705	600,000	
47114	USDA - Other (FFV Grant)	37,981	76,075	71,530	35,000	
	Total Federal Government	\$ 2,496,983	\$ 2,502,484	\$ 2,512,536	\$ 2,369,367	
	Total Estimated Revenue & Other Sources	\$ 3,406,024	\$ 3,403,697	\$ 3,342,080	\$ 3,207,992	
Estimated Expenditures						
73100 Food Service Expenditures						
105	Supervisor/Director	\$ 64,945	\$ 66,244	\$ 64,945	\$ 65,984	1 Employee
162	Clerical Personnel	33,777	34,466	33,779	34,320	1 Employee
165	Cafeteria Personnel	926,163	983,671	982,541	992,000	
188	Bonus Payments (Perfect Attend Incent)	1,013	2,025	2,288	2,288	
189	Other Salaries & Wages (Subs)	27,330	30,000	36,457	36,000	
196	In-Service Training (Perfect Attend Incent)	3,730	2,000	2,000	2,500	
	Total Salary Expense	\$ 1,056,958	\$ 1,118,406	\$ 1,122,010	\$ 1,133,092	
201	Social Security	61,512	68,608	68,223	70,252	6.2% of Gross Salary
204	Pensions	139,128	128,949	125,373	131,351	
207	Medical Insurance	272,529	260,000	267,293	275,000	
210	Unemployment Compensation	-	2,000	-	1,000	As Needed
212	Employer Medicare Liability	14,509	16,045	16,075	16,430	1.45% of Gross Salary
299	Other Fringe Benefits	7,305	8,803	7,544	8,957	
	Total Benefit Expense	\$ 494,983	\$ 484,405	\$ 484,508	\$ 502,989	
307	Communication	-	-	-	4,000	
336	Maintenance & Repair Services - Equipment	5,475	33,000	33,508	20,000	
355	Travel	275	400	447	400	
359	Disposal Fees	31,466	30,000	28,332	30,000	
399	Other Contracted Services	316,688	550,000	515,913	200,000	
	Total Contract Expense	\$ 353,904	\$ 613,400	\$ 578,200	\$ 254,400	

Fund # 143						
Account	Account Description	2018-2019	2019-2020	2019-2020	2020-2021	FURTHER EXPLANANTION
No.		Actual	Amended	Estimated	Approved	
422	Food Supplies	1,464,395	1,780,851	1,303,355	1,750,000	
425	Gasoline	573	1,500	676	800	
435	Office Supplies	3,434	2,000	1,200	2,000	
469	USDA - Commodities	248,575	151,122	199,214	234,367	
499	Other Supplies & Materials	29,694	48,520	24,908	25,000	
	Total Supply Expense	\$ 1,746,671	\$ 1,983,993	\$ 1,529,353	\$ 2,012,167	
524	In-Service/Staff Development	13,209	16,000	16,000	16,000	
599	Other Charges	24,484	35,000	3,430	15,000	
	Total Other Expense	\$ 37,693	\$ 51,000	\$ 19,430	\$ 31,000	
710	Food Service Equipment	362,633	43,600	16,821	60,000	
	Total Capital Expense	\$ 362,633	\$ 43,600	\$ 16,821	\$ 60,000	
	Total Expenditures Food Services	\$ 4,052,842	\$ 4,294,804	\$ 3,750,322	\$ 3,993,648	
	Estimated Expenditures	\$ (646,818)	\$ (891,107)	\$ (408,242)	\$ (785,656)	
	Estimated Beginning Fund Balance 7/1	\$ 2,509,441	\$ 2,526,929	\$ 2,526,929	\$ 2,124,548	
	Adjustment for Encumbrances	\$ 664,306	\$ 5,861	\$ 5,861	\$ -	
	Adjustment for Reserves					
	Estimated Ending Fund Balance 6/30	\$ 2,526,929	\$ 1,641,683	\$ 2,124,548	\$ 1,338,891	Fund Balance Policy 5% = \$199,682
	Total Salary Expense	\$ 1,056,958	\$ 1,118,406	\$ 1,122,010	\$ 1,133,092	28.37%
	Total Benefit Expense	494,983	484,405	484,508	502,989	12.59%
	Total Contract Expense	353,904	613,400	578,200	254,400	6.37%
	Total Supply Expense	1,746,671	1,983,993	1,529,353	2,012,167	50.38%
	Total Other Expense	37,693	51,000	19,430	31,000	0.78%
	Total Capital Expense	362,633	43,600	16,821	60,000	1.50%
	Total School Cafeteria Appropriations	\$ 4,052,842	\$ 4,294,804	\$ 3,750,322	\$ 3,993,648	100.00%

Franklin County, TN						FY 2020-2021 BUDGET
General Debt Service Fund # 151						
Fund #151						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	
ESTIMATED REVENUES						
40000 LOCAL TAXES						
40100 County Property Taxes						
40110	Current Property Taxes	\$ 1,142,436	\$ 2,556,132	\$ 2,550,000	\$ 2,605,592	Represents \$0.2565
40120	Trustee's Collection - Prior Year	45,301	130,000	130,197	65,000	
40125	Trustee's Collection - Bankruptcy	166	175	166	420	
40130	Clerk & Master Collections - Prior Year	22,531	33,000	32,753	46,000	
40140	Interest and Penalty	6,850	8,500	6,412	10,700	
40161	Payments in Lieu of Taxes - TVA	446	800	965	700	
40162	Payments in Lieu of Taxes - Local Utilities	4,458	7,650	7,650	6,870	
40163	Payments in Lieu of Taxes - Others	3,801	1,008,348	1,008,348	788,750	Nissan In Lieu of Tax for Education
40200 COUNTY LOCAL OPTION TAXES						
40210	Local Option Sales Tax	-	855,000	855,000	1,030,000	For Education
40250	Litigation Tax -- General	102,086	85,000	85,202	102,000	
40300 STATUTORY LOCAL TAXES						
40320	Bank Excise Tax	6,948	19,245	19,245	10,000	
	TOTAL LOCAL TAXES	\$ 1,335,023	\$ 4,703,849	\$ 4,695,938	\$ 4,666,032	
41000 LICENSES AND PERMITS						
41140	Cable TV Franchise	6,607	12,900	12,900	10,050	
	TOTAL LICENSES AND PERMITS	\$ 6,607	\$ 12,900	\$ 12,900	\$ 10,050	
44000 OTHER LOCAL REVENUES						
44100 Recurring Items						
44110	Investment Income	\$ 305,704	\$ 370,000	\$ 370,000	\$ 390,000	
44170	Misc Refund	-	-	-	-	
	TOTAL OTHER LOCAL REVENUES	\$ 305,704	\$ 370,000	\$ 370,000	\$ 390,000	
	TOTAL ESTIMATED REVENUES	\$ 1,647,334	\$ 5,086,749	\$ 5,078,838	\$ 5,066,082	
ESTIMATED OTHER SOURCES						
49500	Other Loans Issued	-	-	-	-	Transfer \$3,645,780 in Fund 156
49800	Transfers In	\$ 210,000	\$ 3,815,780	\$ 3,815,780	\$ 195,000	Jail Courthouse Fund \$195K
	Total Estimated Other Sources	\$ 210,000	\$ 3,815,780	\$ 3,815,780	\$ 195,000	
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	\$ 1,857,334	\$ 8,902,530	\$ 8,894,619	\$ 5,261,082	
ESTIMATED EXPENDITURES						
82100 Principal on Debt						
82110 General Government						
601	Principal on Bonds	\$ 1,045,000	\$ 1,345,000	\$ 1,345,000	\$ 1,385,000	Jail & Judicial Center
602	Principal on Notes	569,617	225,414	225,413	229,074	Id Board Land & Jail Expansion
612	Principal on Other Loans	-	-	-	-	
82120 Highways & Streets						
602	Principal on Notes	-	493,147	493,147	492,117	Hwy Road & Equipment
82130 Education						
601	Principal on Bonds	\$ -	\$ 2,010,000	\$ 2,010,000	\$ 2,154,650	Education
	Total Principal on Debt 82110	\$ 1,614,617	\$ 4,073,561	\$ 4,073,560	\$ 4,260,841	
82200 Interest on Debt						
82210 General Government						
603	Interest on Bonds	\$ 791,256	\$ 740,006	\$ 740,006	\$ 672,756	Jail & Judicial Center
604	Interest on Notes	58,106	61,856	61,600	60,365	Id Board Land & Jail Expansion
82220 Highways & Streets						
604	Interest on Notes	-	32,930	32,930	21,366	Hwy Road & Equipment
82230 Education						
603	Interest on Bonds	\$ -	\$ 1,946,941	\$ 1,946,941	\$ 1,723,594	Education
	Total Interest on Debt 82200	\$ 849,362	\$ 2,781,733	\$ 2,781,477	\$ 2,478,081	
82300 Other Debt Service						
82310 General Government						
510	Trustee's Commission	\$ 28,234	\$ 111,365	\$ 111,365	\$ 101,322	
	Total Other Expense	\$ 28,234	\$ 111,365	\$ 111,365	\$ 101,322	
605	Underwriters Discount	-	-	-	-	
606	Other Debt Issuance Charges	-	-	-	-	
699	Other Debt Service	1,050	2,000	2,000	2,000	
	Total Capital Expense	\$ 1,050	\$ 2,000	\$ 2,000	\$ 2,000	

Fund #151						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	
82330	Education					
699	Other Debt Service	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
	Total Capital Expense	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
	Total Other Debt Service 82300	\$ 29,284	\$ 115,365	\$ 115,365	\$ 105,322	
						-
	TOTAL Expenditures Debt Service	\$ 2,493,263	\$ 6,970,660	\$ 6,970,403	\$ 6,844,244	
	TOTAL ESTIMATED EXPENDITURES & OTHER SOURCES	\$ 2,493,263	\$ 6,970,660	\$ 6,970,403	\$ 6,844,244	
	Excess of estimated revenues over (under) estimated expenditures	\$ (635,929)	\$ 1,931,870	\$ 1,924,216	\$ (1,583,161)	
	ESTIMATED FUND BALANCE JULY 1	\$ 2,998,803	\$ 2,362,874	\$ 2,362,874	\$ 4,287,090	
	Adjustment for Encumbrances					Fund Balance Policy 1st 6 mos Princ/Int Fund Balance Policy = \$1,325,000
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 2,362,874	\$ 4,294,744	\$ 4,287,090	\$ 2,703,929	Fund Balance Ideal 1 & 1/2 Next Yr. Princ/Int Fund Balance Ideal = \$6,738,921
	Total Other Expense	\$ 28,234	\$ 111,365	\$ 111,365	\$ 101,322	1.48%
	Total Capital Expense	2,465,029	6,859,294	6,859,038	6,742,922	98.52%
	Total Debt Service Appropriations	\$ 2,493,263	\$ 6,970,660	\$ 6,970,403	\$ 6,844,244	100.00%

Franklin County, TN					FY 2020-2021 BUDGET
Education Debt Service Fund # 156					
Fund #156					
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved
ESTIMATED REVENUES					
40000	LOCAL TAXES				
40100	County Property Taxes				
40110	Current Property Taxes	\$ 461,664	\$ -	\$ -	\$ -
40120	Trustee's Collection - Prior Year	23,015	1,554	1,554	-
40125	Trustee's Collection - Bankruptcy	90	6	6	-
40130	Clerk & Master Collections - Prior Year	9,529	175	175	-
40140	Interest and Penalty	3,410	248	248	-
40161	Payments in Lieu of Taxes - TVA	181	15	15	-
40162	Payments in Lieu of Taxes - Local Utilities	1,871	182	182	-
40163	Payments in Lieu of Taxes - Other (Nissan)	784,881	-	-	-
40200	County Local Option Taxes				
40210	Local Option Sales Tax	969,526	88,948	88,948	-
40300	Statutory Local Taxes				
40320	Bank Excise Tax	2,814	-	-	-
	TOTAL LOCAL TAXES	\$ 2,256,981	\$ 91,129	\$ 91,129	\$ -
41000	LICENSES AND PERMITS				
41140	Cable TV Franchise	\$ 2,680	\$ 674	\$ 674	\$ -
	TOTAL LICENSES AND PERMITS	\$ 2,680	\$ 674	\$ 674	\$ -
	TOTAL ESTIMATED REVENUES	\$ 2,259,661	\$ 91,803	\$ 91,803	\$ -
ESTIMATED OTHER SOURCES					
48000	OTHER GOVERNMENTS & CITIZENS				
48130	Contributions (Board of Education)	\$ 101,976	\$ -	\$ -	\$ -
	TOTAL OTHER GOVERNMENTS & CITIZENS	\$ 101,976	\$ -	\$ -	\$ -
49000	OTHER SOURCES				
49800	Transfers In	-	-	-	-
	TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 2,361,637	\$ 91,803	\$ 91,803	\$ -
ESTIMATED EXPENDITURES					
82100	Principal on Debt				
82130	Education				
601	Principal on Bonds	\$ 1,945,000	\$ -	\$ -	\$ -
602	Principal on Notes	-	-	-	-
610	Principal on Capitalized Leases	67,959	-	-	-
612	Principal on Other Loans	-	-	-	-
	Total Principal on Debt	\$ 2,012,959	\$ -	\$ -	\$ -
82200	Interest on Debt				
82230	Education				
603	Interest on Bonds	\$ 245,288	\$ -	\$ -	\$ -
604	Interest on Notes	28,203	-	-	-
611	Interest on Capitalized Leases	5,814	-	-	-
613	Interest on Other Loans Payable	-	-	-	-
	Total Interest on Debt	\$ 279,305	\$ -	\$ -	\$ -
82300	Other Debt Service				
82330	Education				
509	Refunds	-	-	-	-
510	Trustee's Commission	\$ 27,513	\$ 1,936	\$ 1,936	\$ -
	Total Other Expense	\$ 27,513	\$ 1,936	\$ 1,936	\$ -
605	Underwriter's Discount	-	-	-	-
606	Other Debt Issuance Charges	5,000	-	-	-
699	Other Debt Service	14,250	-	-	-
	Total Capital Expense	\$ 19,250	\$ -	\$ -	\$ -
	Total Other Debt	\$ 46,763	\$ 1,936	\$ 1,936	\$ -
	TOTAL EDUCATION DEBT SERVICE	\$ 2,339,027	\$ 1,936	\$ 1,936	\$ -

Fund #156						
Account No.	Account Description	2018-2019 Actual	2019-2020 Amended	2019-2020 Estimated	2020-2021 Approved	
99100	TRANSFERS OUT					
510	Transfer to Other Funds	\$ -	\$ 3,645,781	\$ 3,645,781		
	TOTAL OPERATING TRANSFERS	\$ -	\$ 3,645,781	\$ 3,645,781	\$ -	
	TOTAL ESTIMATED EXPENDITURES	\$ 2,339,027	\$ 3,647,717	\$ 3,647,717	\$ -	
	EXCESS ESTIMATED REVENUES OVER (UNDER) ESTIMATED EXPENDITURES	\$ 22,610	\$ (3,555,914)	\$ (3,555,914)	\$ -	
	ESTIMATED FUND BALANCE JULY 1	\$ 3,533,805	\$ 3,556,415	\$ 3,556,415	0	
	Adjustment for Encumbrances	\$ -	\$ (500)	\$ (500)	-	
	ESTIMATED ENDING FUND BALANCE JUNE 30	\$ 3,556,415	\$ 0	\$ 0	0	
	Total Other Expense	\$ 27,513	\$ 3,647,717	\$ 3,647,717	\$ -	0.00%
	Total Capital Expense	2,311,514	-	-	-	0.00%
	Total Debt Service Appropriations	\$ 2,339,027	\$ 3,647,717	\$ 3,647,717	\$ -	0.00%

Inter-fund Transfers from Fiscal Year 2020

Annual Federal Projects Operating \$100K Transfer Request

\$100,000 from the School General Fund to the School Federal Projects to help with Cash flow issues Board of Education approved when the School Board approved their budget 2019. County Commission approved official document August 19, 2019. Transferred from School General Fund, \$100,000, 7/1/19 to School Federal Projects on 6/15/20 the County Commission approved a resolution to make the transfer stay permanently.. See copies attached.

RESOLUTION# _____

**RESOLUTION TO TRANSFER FUNDS FROM GENERAL PURPOSE SCHOOL FUNDS TO
FEDERAL PROJECTS FUND FOR FISCAL YEAR ENDING JUNE 30, 2020**

WHEREAS, Federal Projects grants operate on a reimbursement basis and funds are requested from the State of Tennessee by Franklin County School District for non-payroll expenditures on a monthly basis; and,

WHEREAS, the Federal Projects Fund operates with a cash deficit at various times throughout the fiscal year due to a slow turn-around time for reimbursements from the State of Tennessee; and,

WHEREAS, Generally Accepted Accounting Principles (GAAP) consider a cash deficit in any fund to be a significant deficiency in internal control; and,

WHEREAS, Franklin County School District does not desire to operate any fund with a cash deficit.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of Franklin County School District, a school district in Tennessee, meeting in called session on this 8th day of June, 2020, and by the County Commission of Franklin County, a county in Tennessee, meeting in called session on this 15th day of June, 2020, that:

SECTION 1. The General Purpose School Fund shall transfer \$100,000 to the Federal Projects Fund on July 1, 2019.

SECTION 2. The \$100,000 transfer shall remain in the Federal Projects Fund as a designated fund balance from the General Purpose School Fund and may be repaid at any time as noted in a resolution passed by the Board of Education and County Commission.

SECTION 3. This resolution will take effect on July 1, 2019. The Secretary of the Board of Education shall include this Resolution in the minutes of the Franklin County School District. The County Clerk shall include this Resolution in the minutes of Franklin County.

Adopted this 15th day of June 2020.

APPROVED:

APPROVED:

Original on File with Co Clerk

Original on File with Co Clerk

Chairman, Board of Education

Chairman, County Commission

ATTEST:

ATTEST:

Attachment I-3

Cash Flow Statement - Franklin County FY 2021

County General Fund 101	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 500,000	\$ 440,000	\$ 480,000	\$ 1,800,000	\$ 3,200,000	\$ 4,000,000	\$ 3,200,000	\$ 4,316,271	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 19,936,271
Loan Proceeds													-
Transfers In (Operational & Debt)	-										105,606		105,606
Total Cash Inflows	500,000	440,000	480,000	1,800,000	3,200,000	4,000,000	3,200,000	4,316,271	500,000	500,000	605,606	500,000	20,041,877
Beg Cash Balance	7,924,000	6,700,133	5,540,133	4,420,133	4,620,133	6,220,133	8,620,133	10,220,133	12,936,404	11,836,404	10,629,612	9,635,218	7,924,000
Available Cash	8,424,000	7,140,133	6,020,133	6,220,133	7,820,133	10,220,133	11,820,133	14,536,404	13,436,404	12,336,404	11,235,218	10,135,218	27,965,877
Cash Payments	1,723,867	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,706,792	1,600,000	1,600,000	19,430,659
Debt Service													-
Transfers Out (PILOT, etc.)	-												-
Total Cash Outflows	1,723,867	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,706,792	1,600,000	1,600,000	19,430,659
End Balance	6,700,133	5,540,133	4,420,133	4,620,133	6,220,133	8,620,133	10,220,133	12,936,404	11,836,404	10,629,612	9,635,218	8,535,218	8,535,218
Cash Inflows/Outflows	\$ (1,223,867)	\$ (1,160,000)	\$ (1,120,000)	\$ 200,000	\$ 1,600,000	\$ 2,400,000	\$ 1,600,000	\$ 2,716,271	\$ (1,100,000)	\$ (1,206,792)	\$ (994,394)	\$ (1,100,000)	\$ 611,218
Courthouse/Jail Maintenance Fund 112	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,672	\$ 200,075
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	15,000	15,000	15,000	15,000	15,000	15,300	15,000	15,000	17,000	19,500	15,000	19,000	190,800
Beg Cash Balance	21,000	35,830	50,660	65,490	80,320	95,150	110,280	125,110	139,940	156,770	176,100	190,930	21,000
Available Cash	36,000	50,830	65,660	80,490	95,320	110,450	125,280	140,110	156,940	176,270	191,100	209,930	211,800
Cash Payments	170	170	170	170	170	170	170	170	170	170	170	170	2,040
Debt Service													-
Transfers Out (PILOT, etc.)	-											195,000	195,000
Total Cash Outflows	170	170	170	170	170	170	170	170	170	170	170	195,170	197,040
End Balance	35,830	50,660	65,490	80,320	95,150	110,280	125,110	139,940	156,770	176,100	190,930	14,760	14,760
Cash Inflows/Outflows	\$ 14,830	\$ 14,830	\$ 14,830	\$ 14,830	\$ 14,830	\$ 15,130	\$ 14,830	\$ 14,830	\$ 16,830	\$ 19,330	\$ 14,830	\$ (176,170)	\$ (6,240)
Library Fund 115	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 6,000	\$ 5,500	\$ 5,300	\$ 36,000	\$ 51,000	\$ 121,000	\$ 59,214	\$ 130,126	\$ 19,000	\$ 12,000	\$ 9,000	\$ 4,300	\$ 458,440
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	6,000	5,500	5,300	36,000	51,000	121,000	59,214	130,126	19,000	12,000	9,000	4,300	458,440
Beg Cash Balance	216,900	191,300	165,275	139,711	139,286	159,861	243,436	256,225	350,851	324,460	297,860	265,860	216,900
Available Cash	222,900	196,800	170,575	175,711	190,286	280,861	302,650	386,351	369,851	336,460	306,860	270,160	675,340
Cash Payments	31,600	31,525	30,864	36,425	30,425	37,425	46,425	35,500	45,391	38,600	41,000	31,235	436,415
Debt Service													-
Transfers Out (PILOT, etc.)												3,000	3,000
Total Cash Outflows	31,600	31,525	30,864	36,425	30,425	37,425	46,425	35,500	45,391	38,600	41,000	34,235	439,415
End Balance	191,300	165,275	139,711	139,286	159,861	243,436	256,225	350,851	324,460	297,860	265,860	235,925	235,925
Cash Inflows/Outflows	\$ (25,600)	\$ (26,025)	\$ (25,564)	\$ (425)	\$ 20,575	\$ 83,575	\$ 12,789	\$ 94,626	\$ (26,391)	\$ (26,600)	\$ (32,000)	\$ (29,935)	\$ 19,025

Solid Waste Fund 116	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 38,500	\$ 65,000	\$ 100,000	\$ 170,000	\$ 233,000	\$ 533,000	\$ 212,000	\$ 451,524	\$ 128,000	\$ 75,000	\$ 45,000	\$ 40,000	\$ 2,091,024
Loan Proceeds													-
Transfers In (Operational & Debt)													-
Total Cash Inflows	38,500	65,000	100,000	170,000	233,000	533,000	212,000	451,524	128,000	75,000	45,000	40,000	2,091,024
Beg Cash Balance	1,060,000	928,500	740,500	659,500	653,500	800,500	1,187,500	1,228,500	1,529,024	1,526,024	1,370,787	1,254,787	1,060,000
Available Cash	1,098,500	993,500	840,500	829,500	886,500	1,333,500	1,399,500	1,680,024	1,657,024	1,601,024	1,415,787	1,294,787	3,151,024
Cash Payments	170,000	253,000	181,000	176,000	86,000	146,000	171,000	151,000	131,000	230,237	161,000	145,000	2,001,237
Debt Service													-
Transfers Out (PILOT, etc.)												48,803	48,803
Total Cash Outflows	170,000	253,000	181,000	176,000	86,000	146,000	171,000	151,000	131,000	230,237	161,000	193,803	2,050,040
End Balance	928,500	740,500	659,500	653,500	800,500	1,187,500	1,228,500	1,529,024	1,526,024	1,370,787	1,254,787	1,100,984	1,100,984
Cash Inflows/Outflows	\$ (131,500)	\$ (188,000)	\$ (81,000)	\$ (6,000)	\$ 147,000	\$ 387,000	\$ 41,000	\$ 300,524	\$ (3,000)	\$ (155,237)	\$ (116,000)	\$ (153,803)	\$ 40,984
Local Purpose Fund 120	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 37,200	\$ 55,000	\$ 44,000	\$ 74,000	\$ 80,000	\$ 155,000	\$ 65,000	\$ 137,836	\$ 52,000	\$ 44,000	\$ 50,000	\$ 50,000	\$ 844,036
Loan Proceeds													-
Transfers In (Operational & Debt)													-
Total Cash Inflows	37,200	55,000	44,000	74,000	80,000	155,000	65,000	137,836	52,000	44,000	50,000	50,000	844,036
Beg Cash Balance	690,500	653,700	668,200	711,700	785,200	864,700	1,016,150	856,150	993,286	1,044,586	863,586	913,086	690,500
Available Cash	727,700	708,700	712,200	785,700	865,200	1,019,700	1,081,150	993,986	1,045,286	1,088,586	913,586	963,086	1,534,536
Cash Payments	74,000	40,500	500	500	500	3,550	225,000	700	700	225,000	500	65,150	636,600
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	74,000	40,500	500	500	500	3,550	225,000	700	700	225,000	500	65,150	636,600
End Balance	653,700	668,200	711,700	785,200	864,700	1,016,150	856,150	993,286	1,044,586	863,586	913,086	897,936	897,936
Cash Inflows/Outflows	\$ (36,800)	\$ 14,500	\$ 43,500	\$ 73,500	\$ 79,500	\$ 151,450	\$ (160,000)	\$ 137,136	\$ 51,300	\$ (181,000)	\$ 49,500	\$ (15,150)	\$ 207,436
Drug Control Fund 122	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 8,000	\$ 6,000	\$ 4,000	\$ 4,000	\$ 2,400	\$ 2,150	\$ 3,000	\$ 3,000	\$ 7,300	\$ 6,400	\$ 6,000	\$ 800	\$ 53,050
Loan Proceeds													-
Transfers In (Operational & Debt)													-
Total Cash Inflows	8,000	6,000	4,000	4,000	2,400	2,150	3,000	3,000	7,300	6,400	6,000	800	53,050
Beg Cash Balance	125,700	127,650	83,650	85,150	86,650	49,050	46,200	46,200	46,200	50,500	53,450	51,450	125,700
Available Cash	133,700	133,650	87,650	89,150	89,050	51,200	49,200	49,200	53,500	56,900	59,450	52,250	178,750
Cash Payments	6,050	50,000	2,500	2,500	40,000	5,000	3,000	3,000	3,000	3,450	8,000	21,000	147,500
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	6,050	50,000	2,500	2,500	40,000	5,000	3,000	3,000	3,000	3,450	8,000	21,000	147,500
End Balance	127,650	83,650	85,150	86,650	49,050	46,200	46,200	46,200	50,500	53,450	51,450	31,250	31,250
Cash Inflows/Outflows	\$ 1,950	\$ (44,000)	\$ 1,500	\$ 1,500	\$ (37,600)	\$ (2,850)	\$ -	\$ -	\$ 4,300	\$ 2,950	\$ (2,000)	\$ (20,200)	\$ (94,450)

Highway Fund 131	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 270,000	\$ 511,863	\$ 220,000	\$ 290,000	\$ 300,000	\$ 325,000	\$ 275,000	\$ 376,323	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 3,448,186
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	270,000	511,863	220,000	290,000	300,000	325,000	275,000	376,323	220,000	220,000	220,000	220,000	3,448,186
Beg Cash Balance	3,180,000	3,100,000	3,251,863	3,173,863	3,291,863	3,304,863	3,467,863	3,561,742	3,761,065	3,723,065	3,700,065	3,336,262	3,180,000
Available Cash	3,450,000	3,611,863	3,471,863	3,463,863	3,591,863	3,629,863	3,742,863	3,938,065	3,981,065	3,943,065	3,920,065	3,556,262	6,628,186
Cash Payments	350,000	360,000	298,000	172,000	287,000	162,000	162,000	177,000	258,000	243,000	525,000	423,627	3,417,627
Debt Service							19,121						19,121
Transfers Out (PILOT, etc.)											58,803		58,803
Total Cash Outflows	350,000	360,000	298,000	172,000	287,000	162,000	181,121	177,000	258,000	243,000	583,803	423,627	3,495,551
End Balance	3,100,000	3,251,863	3,173,863	3,291,863	3,304,863	3,467,863	3,561,742	3,761,065	3,723,065	3,700,065	3,336,262	3,132,635	3,132,635
Cash Inflows/Outflows	\$ (80,000)	\$ 151,863	\$ (78,000)	\$ 118,000	\$ 13,000	\$ 163,000	\$ 93,879	\$ 199,323	\$ (38,000)	\$ (23,000)	\$ (363,803)	\$ (203,627)	\$ (47,365)
School General Fund 141	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 535,000	\$ 3,431,000	\$ 3,098,000	\$ 4,075,400	\$ 4,100,000	\$ 5,700,000	\$ 4,920,391	\$ 5,971,325	\$ 3,510,000	\$ 3,600,000	\$ 1,932,270	\$ 4,056,000	\$ 44,929,386
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	535,000	3,431,000	3,098,000	4,075,400	4,100,000	5,700,000	4,920,391	5,971,325	3,510,000	3,600,000	1,932,270	4,056,000	44,929,386
Beg Cash Balance	8,171,000	7,206,000	8,737,000	8,095,000	8,430,400	8,780,400	10,740,400	11,920,791	14,152,116	13,922,116	13,782,116	12,092,117	8,171,000
Available Cash	8,706,000	10,637,000	11,835,000	12,170,400	12,530,400	14,480,400	15,660,791	17,892,116	17,662,116	17,522,116	15,714,386	16,148,117	53,100,386
Cash Payments	1,500,000	1,900,000	3,740,000	3,740,000	3,750,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000	3,622,269	8,446,257	45,398,526
Debt Service													-
Transfers Out (PILOT, etc.)	-												-
Total Cash Outflows	1,500,000	1,900,000	3,740,000	3,740,000	3,750,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000	3,622,269	8,446,257	45,398,526
End Balance	7,206,000	8,737,000	8,095,000	8,430,400	8,780,400	10,740,400	11,920,791	14,152,116	13,922,116	13,782,116	12,092,117	7,701,860	7,701,860
Cash Inflows/Outflows	\$ (965,000)	\$ 1,531,000	\$ (642,000)	\$ 335,400	\$ 350,000	\$ 1,960,000	\$ 1,180,391	\$ 2,231,325	\$ (230,000)	\$ (140,000)	\$ (1,689,999)	\$ (4,390,257)	\$ (469,140)
School Federal Projects Fund 142	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 190,745	\$ 14,886	\$ 260,000	\$ 280,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 350,000	\$ 300,000	\$ 204,709	\$ 3,150,340
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	190,745	14,886	260,000	280,000	310,000	310,000	310,000	310,000	310,000	350,000	300,000	204,709	3,150,340
Beg Cash Balance	100,000	86,756	86,642	96,642	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Available Cash	290,745	101,642	346,642	376,642	410,000	410,000	410,000	410,000	410,000	450,000	400,000	304,709	3,250,340
Cash Payments	203,989	15,000	250,000	276,642	310,000	310,000	310,000	310,000	310,000	350,000	300,000	204,709	3,150,340
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	203,989	15,000	250,000	276,642	310,000	310,000	310,000	310,000	310,000	350,000	300,000	204,709	3,150,340
End Balance	86,756	86,642	96,642	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Cash Inflows/Outflows	\$ (13,244)	\$ (114)	\$ 10,000	\$ 3,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

School Cafeteria Fund 143	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 2,000	\$ 17,897	\$ 310,000	\$ 450,000	\$ 350,000	\$ 325,000	\$ 300,000	\$ 280,000	\$ 280,000	\$ 300,000	\$ 310,000	\$ 283,095	\$ 3,207,992
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	2,000	17,897	310,000	450,000	350,000	325,000	300,000	280,000	280,000	300,000	310,000	283,095	3,207,992
Beg Cash Balance	2,300,000	2,082,000	1,899,897	1,923,897	1,973,897	2,003,897	1,993,897	1,973,897	1,933,897	1,893,897	1,873,897	1,611,249	2,300,000
Available Cash	2,302,000	2,099,897	2,209,897	2,373,897	2,323,897	2,328,897	2,293,897	2,253,897	2,213,897	2,193,897	2,183,897	1,894,344	5,507,992
Cash Payments	220,000	200,000	286,000	400,000	320,000	335,000	320,000	320,000	320,000	320,000	572,648	380,000	3,993,648
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	220,000	200,000	286,000	400,000	320,000	335,000	320,000	320,000	320,000	320,000	572,648	380,000	3,993,648
End Balance	2,082,000	1,899,897	1,923,897	1,973,897	2,003,897	1,993,897	1,973,897	1,933,897	1,893,897	1,873,897	1,611,249	1,514,344	1,514,344
Cash Inflows/Outflows	\$ (218,000)	\$ (182,103)	\$ 24,000	\$ 50,000	\$ 30,000	\$ (10,000)	\$ (20,000)	\$ (40,000)	\$ (40,000)	\$ (20,000)	\$ (262,648)	\$ (96,905)	\$ (785,656)
General Debt Service Fund 151	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 12,720	\$ 102,000	\$ 105,000	\$ 210,000	\$ 920,120	\$ 1,250,000	\$ 820,000	\$ 920,000	\$ 215,000	\$ 140,000	\$ 248,242	\$ 123,000	\$ 5,066,082
Loan Proceeds													-
Transfers In (Operational & Debt)	-	-										195,000	195,000
Total Cash Inflows	12,720	102,000	105,000	210,000	920,120	1,250,000	820,000	920,000	215,000	140,000	248,242	318,000	5,261,082
Beg Cash Balance	4,150,000	4,135,213	4,196,893	4,281,558	3,673,542	4,182,626	5,344,145	6,141,638	5,419,318	5,183,127	4,405,789	2,259,845	4,150,000
Available Cash	4,162,720	4,237,213	4,301,893	4,491,558	4,593,662	5,432,626	6,164,145	7,061,638	5,634,318	5,323,127	4,654,031	2,577,845	9,411,082
Cash Payments	20,000	3,000	3,000	3,500	15,000	15,000	15,000	15,000	6,000	2,822	3,500	3,500	105,322
Debt Service	7,507	37,320	17,334	814,516	396,036	73,481	7,507	1,627,320	445,191	914,516	2,390,686	7,507	6,738,921
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	27,507	40,320	20,334	818,016	411,036	88,481	22,507	1,642,320	451,191	917,338	2,394,186	11,007	6,844,244
End Balance	4,135,213	4,196,893	4,281,558	3,673,542	4,182,626	5,344,145	6,141,638	5,419,318	5,183,127	4,405,789	2,259,845	2,566,838	2,566,838
Cash Inflows/Outflows	\$ (14,787)	\$ 61,680	\$ 84,666	\$ (608,016)	\$ 509,084	\$ 1,161,519	\$ 797,493	\$ (722,320)	\$ (236,191)	\$ (777,338)	\$ (2,145,944)	\$ 306,993	\$ (1,583,162)
Education Debt Service Fund 156	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Beg Cash Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Available Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
End Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Education Capital Proj. Fund 177	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 12,000	\$ 9,000	\$ 7,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33,000
Loan Proceeds													-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	12,000	9,000	7,000	5,000	-	-	-	-	-	-	-	-	33,000
Beg Cash Balance	8,461,516	7,273,516	5,082,516	2,889,516	694,516	-	-	-	-	-	-	-	8,461,516
Available Cash	8,473,516	7,282,516	5,089,516	2,894,516	694,516	-	-	-	-	-	-	-	8,494,516
Cash Payments	1,200,000	2,200,000	2,200,000	2,200,000	694,516	-	-	-	-	-	-	-	8,494,516
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	1,200,000	2,200,000	2,200,000	2,200,000	694,516	-	-	-	-	-	-	-	8,494,516
End Balance	7,273,516	5,082,516	2,889,516	694,516	-	-	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ (1,188,000)	\$ (2,191,000)	\$ (2,193,000)	\$ (2,195,000)	\$ (694,516)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,461,516)
Other Capital Projects Fund 178	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cash Receipts	\$ 1,200	\$ 1,000	\$ 800	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,500
Loan Proceeds	-												-
Transfers In (Operational & Debt)	-												-
Total Cash Inflows	1,200	1,000	800	500	-	-	-	-	-	-	-	-	3,500
Beg Cash Balance	1,286,785	1,227,985	978,985	729,785	480,285	-	-	-	-	-	-	-	1,286,785
Available Cash	1,287,985	1,228,985	979,785	730,285	480,285	-	-	-	-	-	-	-	1,290,285
Cash Payments	60,000	250,000	250,000	250,000	480,285	-	-	-	-	-	-	-	1,290,285
Debt Service													-
Transfers Out (PILOT, etc.)													-
Total Cash Outflows	60,000	250,000	250,000	250,000	480,285	-	-	-	-	-	-	-	1,290,285
End Balance	1,227,985	978,985	729,785	480,285	-	-	-	-	-	-	-	-	-
Cash Inflows/Outflows	\$ (58,800)	\$ (249,000)	\$ (249,200)	\$ (249,500)	\$ (480,285)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,286,785)

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2021**

Project Title: Courthouse HVAC System

Project Description: HVAC upgrade to Register of Deed's offices

Project Begin Date: 10-Jan-20

Project End Date: 26-Mar-20

Initial Loan Specifications: n/a - budgeted in County Buildings

Expenditure Status: Project is being administered by County Mayor. We lack the hall ways, and restrooms, then we can dispose of the boiler.

Project Title: Paving Solid Waste Transfer Station and Convenience Centers

Project Description: Paving of gravel transfer station and convenience centers

Project Begin Date: 1-Jul-19

Project End Date: 30-Jun-20

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. The transfer station and two convenience centers have been paved at present.

Franklin County Jail Capital Project

Project Title: Jail Addition

Project Description: Jail addition to include double inmate capacity and facility to accommodate increased inmate population adequately.

Project Begin Date: 1-Nov-17

Completion Date: 1-Sep-20

Initial Loan Specifications: \$ 16,520,000.00

Expenditure Status: 2 Bonds and 1 CON have been issued to cover this project.

**Franklin County Government
Capital Improvements Program Status
Fiscal Year 2021**

Franklin County Other Capital Projects

Project Title: Consolidated Communications, Highway & Solid Waste Equipment

Project Description: Upgrade Communications infrastructure & Equipment

Project Begin Date: 1-Jan-18

Completion Date: 30-Jun-20

Initial Loan Specifications: Bond Proceeds \$3,749,237

Expenditure Status: Commission approved a request from the Highway Commission and Solid Waste Board to fund Equipment purchases in the amount of \$2,349,237. While doing so the Commission addressed the Communications issue in rural areas by upgrading towers, repeaters, etc. Equipment is purchased, the Communications Project will be complete by 6/30/20.

Franklin County School General Fund Capital Project

Project Title: Middle School Project

Project Description: Construction & Remodel of existing two middle schools

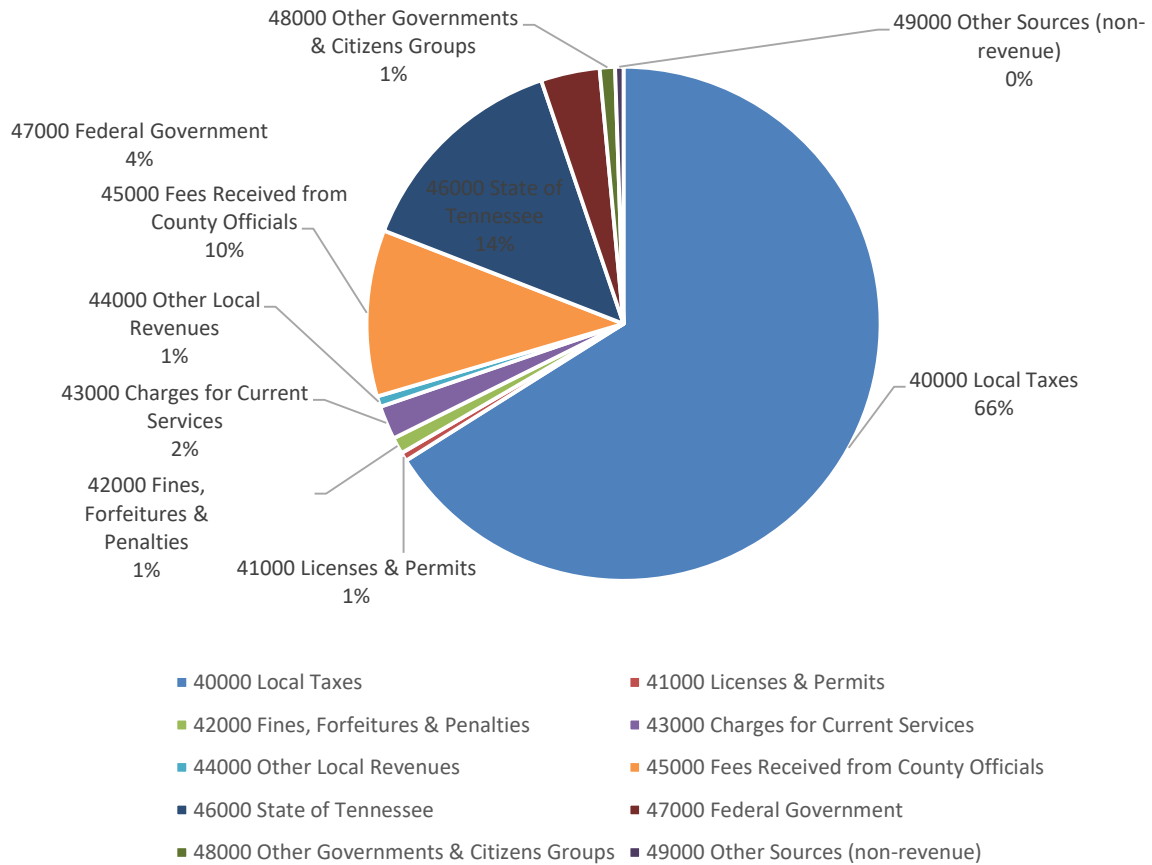
Project Begin Date: 1-Aug-18

Completion Date: 31-Dec-20

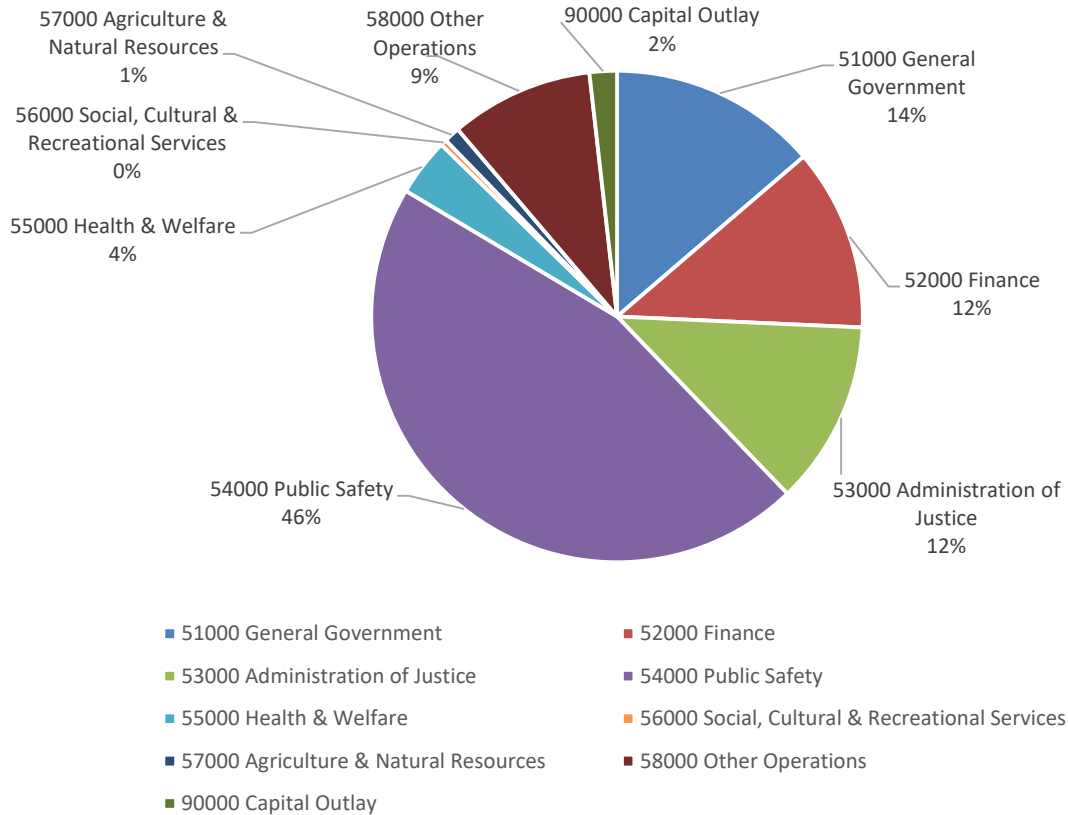
Initial Loan Specifications: Bond Proceeds \$48,077,000

Expenditure Status: Project has started and in process expected to be complete August 2020 on the middle schools and the Huntland School Gym is being renovated to include HVAC. The project is on time and has had no issues.

County General Revenue Sources 2020/21

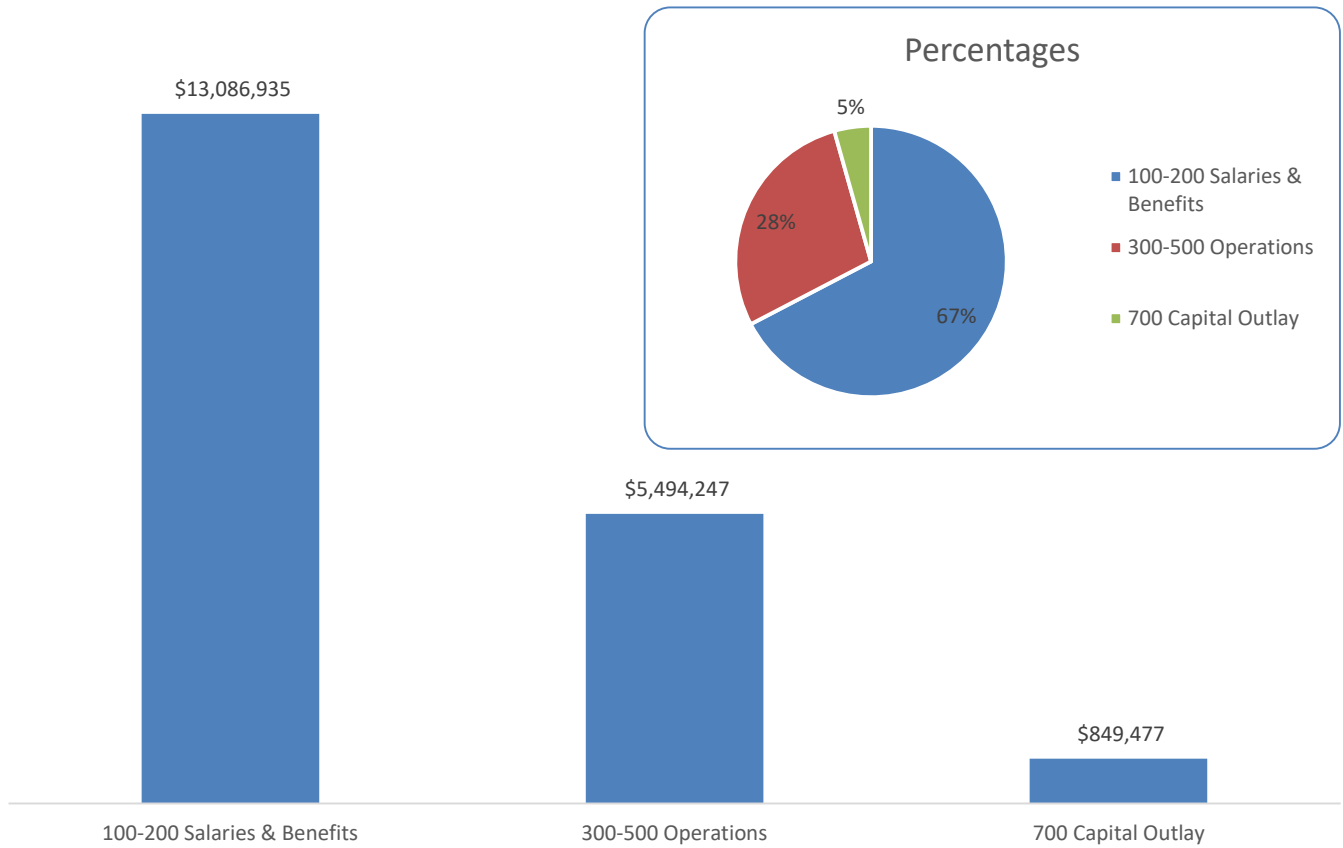


County General Expenditures 2020/21

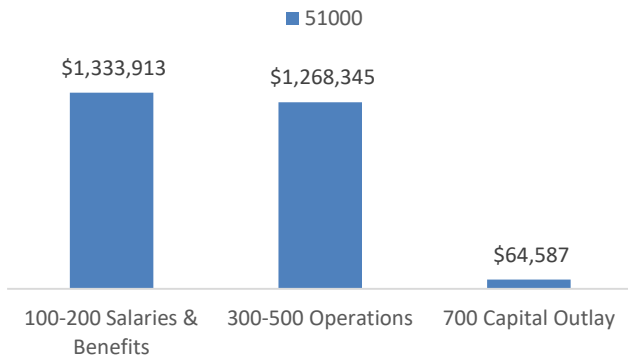


County General Expenditure Breakdown 2020/21

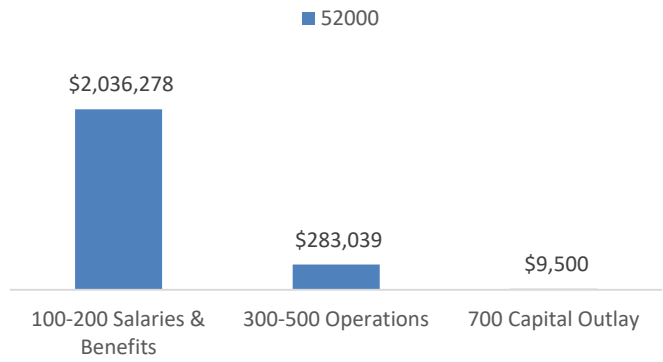
■ Total Expenditures by Category



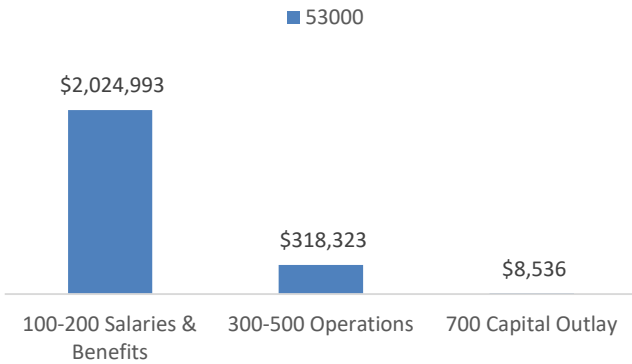
General Government Expenditures



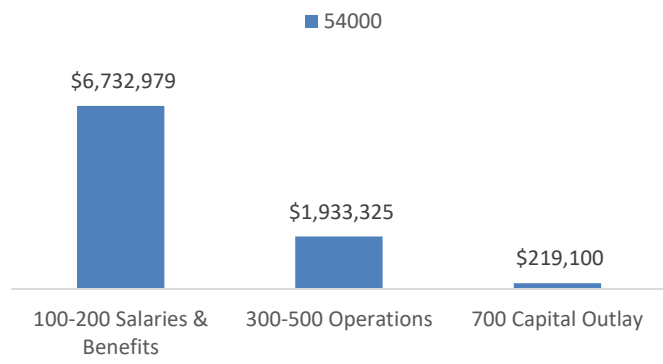
Finance Expenditures



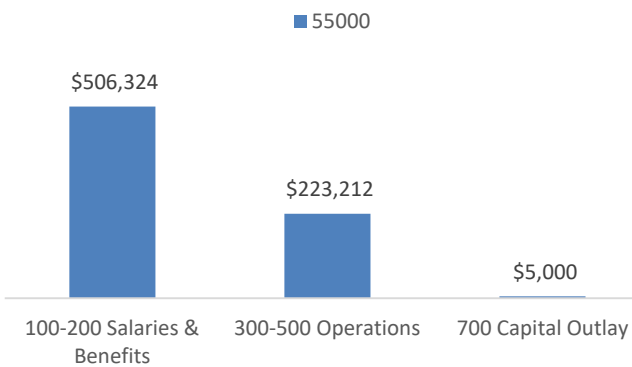
Administration of Justice



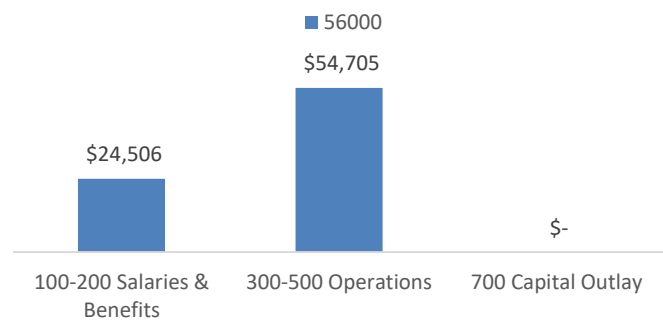
Public Safety



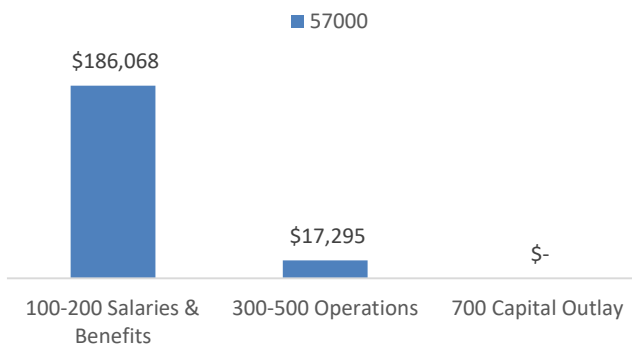
Public Health & Welfare



Social, Cultural & Recreational Services



Agriculture & Natural Resources



Other Operations

